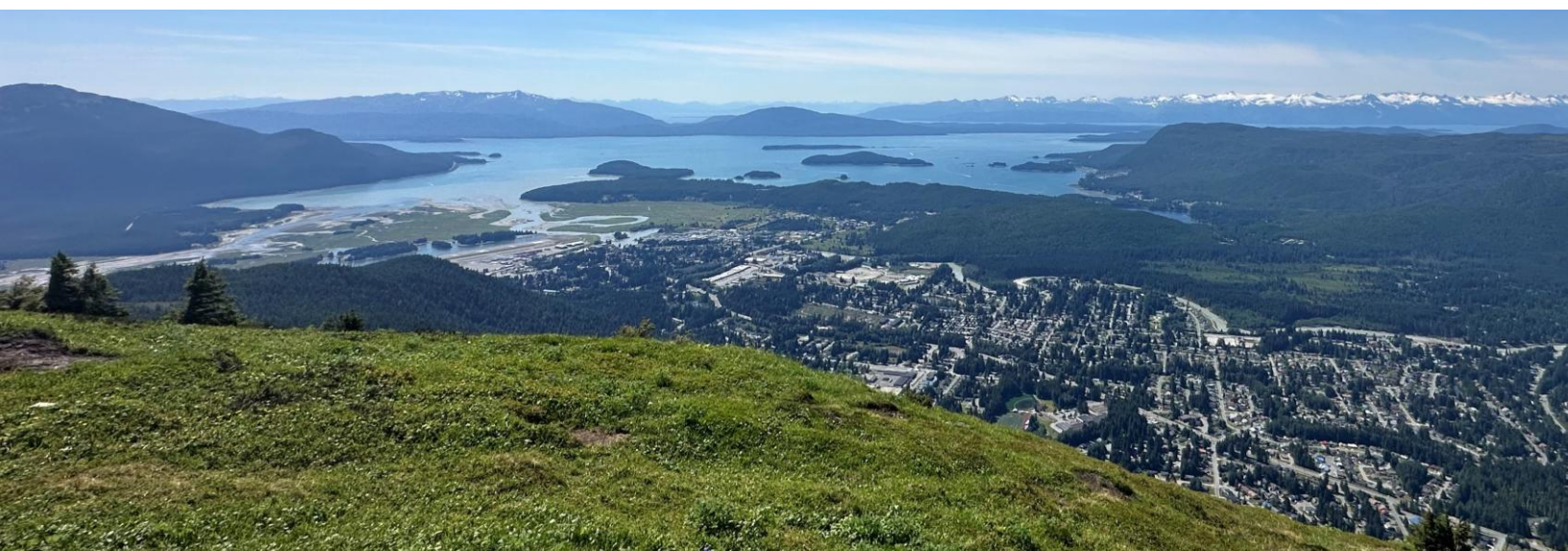




# **Fiscal Year 2027 Proposed Budget**

**Introduced April 1, 2026**



# FISCAL YEAR 2027 PROPOSED BUDGET



## City and Borough of Juneau Assembly

Beth Weldon  
*Mayor*

Christine Woll, *Chair*  
*Assembly Finance Committee*

Greg Smith  
*Deputy Mayor*

Alicia Hughes-Skandijs  
*Assembly Member*

Ella Adkison  
*Assembly Member*

Maureen Hall  
*Assembly Member*

Neil Steininger  
*Assembly Member*

Paul Kelly  
*Assembly Member*

Nano Brooks  
*Assembly Member*

Katie Koester, *City and Borough Manager*  
Robert Barr, *Deputy City and Borough Manager*  
Angie Flick, *Finance Director*  
Adrien Wendel, *Budget Manager*  
Stevie Gawryluk, *Budget Analyst*  
Joey Deluca, *Controller*

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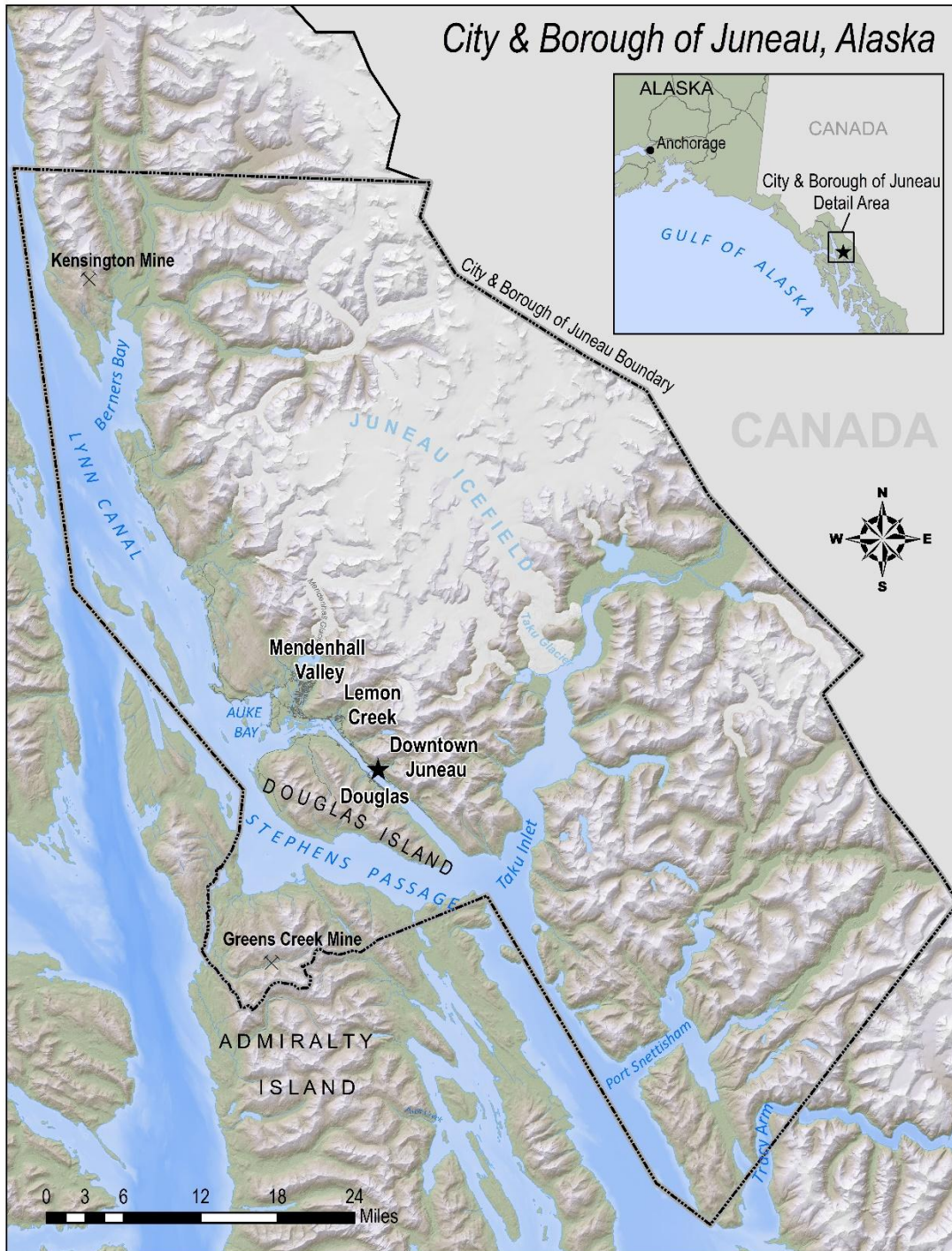
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# NOTES

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# MAYOR AND ASSEMBLY

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**Beth Weldon**  
**Mayor**



**Greg Smith**  
**Deputy Mayor**  
District 1  
Assembly Member



**Ella Adkison**  
Areawide  
Assembly Member



**Paul R. Kelly**  
Areawide  
Assembly Member



**Alicia**  
**Hughes-Skandijs**  
District 1  
Assembly Member



**Neil Steininger**  
District 1  
Assembly Member



**Christine Woll**  
District 2  
Assembly Member



**Maureen Hall**  
District 2  
Assembly Member



**Nano Brooks**  
District 2  
Assembly Member

## Land Acknowledgement

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land, and wish to honor the indigenous peoples of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. Gunalchéesh!

# FINANCE DEPARTMENT CONTACTS

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Even though the budget is submitted to the Mayor and Assembly by the Manager in April, the preparation begins months prior, with projections of City funding sources, reserves, revenues and expenditures. It will continue through numerous phases until adoption.

We recognize and appreciate that budgeting is an ongoing process of planning, monitoring, problem solving, and customer service throughout the fiscal year involving staff dedication from every department in the City and Borough of Juneau. Each year, every effort is made to improve both the budget process and the usefulness of the budget documents.

**Angie Flick**  
Finance Director

**Adrien Wendel**  
Budget Manager

**Stevie Gawryluk**  
Budget Analyst

**Joey Deluca**  
Controller

**John Nesmith**  
Accounting Manager

**Jacob Clark**  
Accountant

**Jennifer Womack**  
Accountant

**Sonia Delgado**  
Accountant

**Tony Perletti**  
Accountant

**Ruth Kostik**  
Treasurer

**The City & Borough of Juneau's budget documents are available online at:**  
[www.juneau.org/budget](http://www.juneau.org/budget)

**If you have any questions related to the FY27 Proposed Budget, call us at 907-586-5215.**

**Our mailing address is:**

City & Borough of Juneau  
Finance Department  
155 Heritage Way  
Juneau, Alaska 99801

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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The City and Borough of Juneau (CBJ) provides a wide range of public services. When reviewing the CBJ's budget, it is important to understand the funding mechanism and financial relationship of funding public services. The CBJ budgets for public services on a fiscal year basis starting on July 1 and ending on June 30 of each year. The CBJ uses an Assembly-City Manager form of government. There is a separately elected School Board specifically charged with the responsibility of managing the School District's operations. The Assembly is responsible for hiring a City Manager. The City Manager is responsible for the administration of most public service functions. For the management of hospital, airport, docks and harbors and ski area services, the Assembly has elected to appoint volunteer boards.

The CBJ budgets for services in cost centers referred to as "funds". In some cases, multiple services can be accounted for within a single fund (such as the General Fund) and in other cases, services are accounted for separately. How services are combined within a fund generally relates to the restrictions placed on the uses of the revenue sources. The services provided by the CBJ can be divided into three areas: general governmental functions (including the General Fund), business-type functions (enterprise funds) and capital projects. The general governmental functions are either solely or significantly funded with general tax levies (property and sales tax). The General Fund, within the category of general governmental, is used to fund unrestricted Areawide general public services. Business-type functions are mainly funded through user fees. Capital projects represent general tax and special tax levies and general operating funds used for capital project support. When complying with generally accepted accounting principles (GAAP), these funds can be further subdivided into activities that are considered major and non-major funds. Major funds, as reported in CBJ's financial reports, consist of the general fund, plus all funds where the revenues, expenditures/expenses, assets or liabilities are at least 10% of the corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for governmental and enterprise funds. All other funds are considered non-major funds.

The table below shows how CBJ functions are categorized within areas and fund categories. Descriptions of the individual funds can be found in the Definition of Funds section of this document.

## General Governmental Functions:

### Major Funds

General Fund

Functions within the General Fund:

Mayor and Assembly

Manager's Office

Clerk and Elections

Information Technology

Community Development

General Engineering

Emergency Services

Law

Libraries

Human Resources

Finance

RecycleWorks

Parks and Recreation

Police

Streets

Transit

Fire and Rescue

Debt Service Fund

Sales Tax Fund

Pandemic Response Fund

### Non-major Funds

Affordable Housing

Downtown Parking

Lands and Resources

Eaglecrest Ski Area

Hotel Tax

Marine Passenger Fees

Port Development Fees

Special Assessments

Tobacco Excise Tax

Jensen-Olson Arboretum

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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## **Business-type Functions (Enterprise Funds):**

### **Major Funds**

- Airport
- Bartlett Regional Hospital
- Docks
- Harbors
- Water Utility
- Wastewater Utility

## **Capital Project:**

### **Non-major Funds**

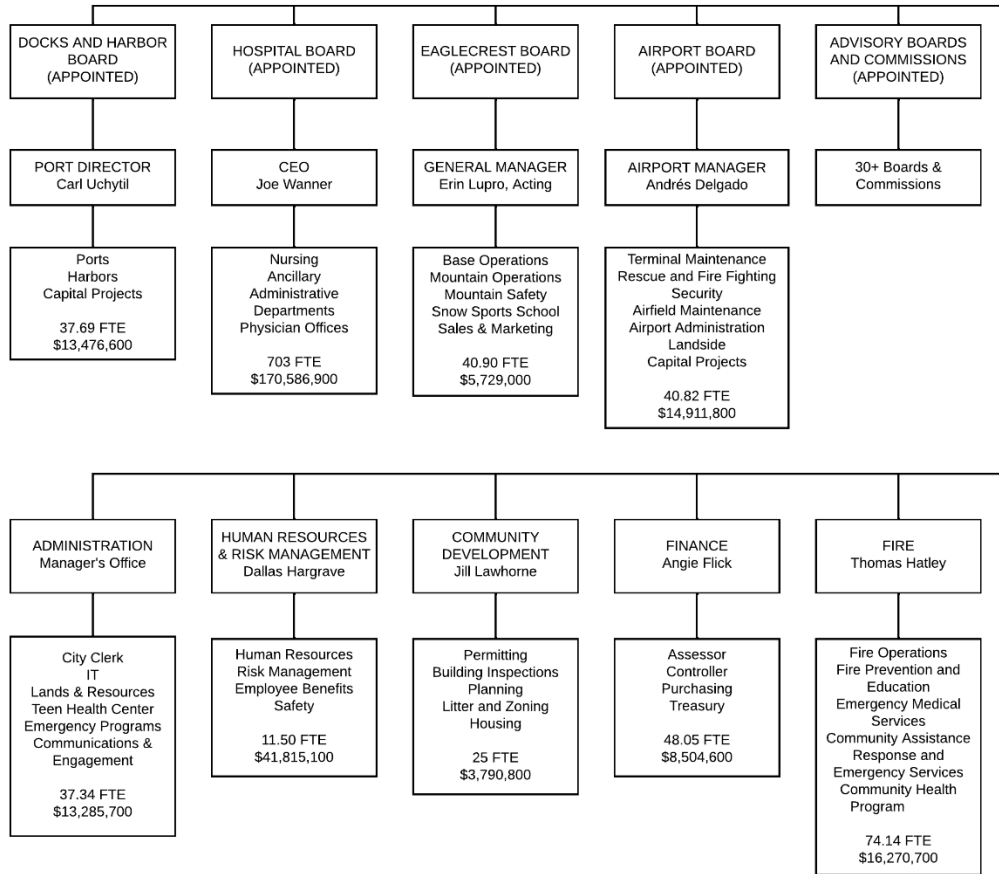
- Capital Projects – Roads & Sidewalks, Fire & Safety,  
Community Development, Parks & Recreation

The CBJ has three agency funds for which no budget is adopted. The funds are used to report assets and liabilities for deposits and investments entrusted to the CBJ as an agent for others and do not support any CBJ programs.

The chart on the following pages shows the organization of the CBJ based on management control.

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

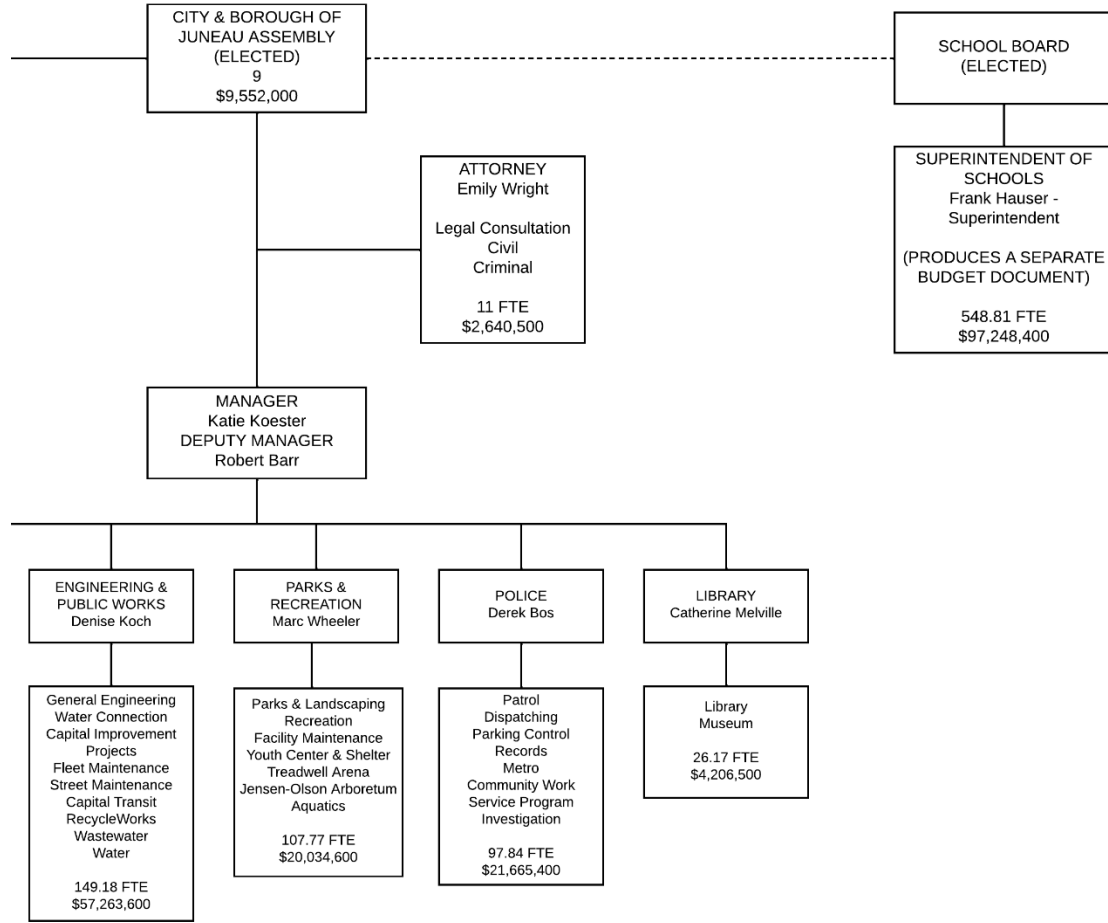
*This chart highlights the basic functions of the City and Borough of Juneau as well as the overall*



NOTE: Budget & FTE based on the FY27 Proposed Budget.  
HRRM, Law & Engineering (CIP) provide shared services to BRH & JSD

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

*hierarchical structure of the administration.*



# NOTES

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# COMMUNITY HISTORY

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Indigenous Tlingit people have occupied northern Southeast Alaska since time immemorial, and it was not until the 1700s that non-natives arrived to the area. In 1881, the Committee on Town Laws voted for a new name for the town of Juneau. “Juneau City” won the vote overruling “Harrisburg,” and “Rockwell.” In 1882, the change was officially made by the U. S. Post Office Department who dropped the word “City” making the official name “Juneau.”

The “City of Juneau” was incorporated and became Alaska’s state capital in 1900.

In 1881, the town of “Douglas” was established as a mining community. Prior to that time, Douglas had also been referred to as “Edwardsville,” presumably after an early resident and miner H. H. Edwards.

The “City of Douglas” was incorporated in 1902.

In the transition from territory to statehood and in accordance with provisions of the 1959 Session Laws of the State of Alaska:

- The City of Juneau was established as a home-rule city in October 1960.
  - ① A Manager-Council form of government was established. The Council had seven members with the Mayor as presiding officer.
  - ② The boundaries of the new City of Juneau remained as previously drawn.
- The greater Juneau Borough was incorporated as a first class borough on September 30, 1963.
  - ① The form of government established included a nine-member Assembly with a President as presiding officer and an Assembly-elected administrator. Representation on the Assembly was composed of three members from the City of Juneau, one member from the City of Douglas, and five members from outside the cities of Juneau and Douglas.
  - ② The boundaries of the Greater Juneau Borough included Holkham Bay in Stephens Passage; the Alaska-Canadian Boundary Line encompassing Peak Nos. 79 and 98 of the Ice Field; Eldred Rock Light; Lincoln Island; Point Young; Point Arden Light; Midway Island Light; and Point Coke.
- The City of Douglas was established as a home-rule city in October 1966.
  - ① The City of Douglas Council consisted of six Councilmen and the Mayor.
  - ② Boundaries of the City of Douglas remained as previously established.
- The City and Borough of Juneau was incorporated as a unified City and Borough on July 1, 1970.
  - ① The City and Borough of Juneau Assembly has nine members with the Mayor as presiding officer. It is a strong Manager form of government.
  - ② The newly created boundaries of the City and Borough of Juneau consolidated the City of Douglas, the City of Juneau, and the Greater Juneau Borough.
  - ③ The City and Borough of Juneau is a home-rule municipality, exercising the powers granted to it by the Constitution of the State of Alaska. As part of its preamble to the Charter, the City and Borough of Juneau’s mission is to “provide for local government responsive to the will of the people and to the continuing needs of the community.”

*By Marian Miller*

# COMMUNITY PROFILE

Date of incorporation Home Charter .....	July 1, 1970
Form of government .....	Mayor and Assembly
Area.....	3,255 square miles
Population.....	31,436

**Employment and Economy**

Private sector employment.....	10,107
Public sector employment.....	6,897
Unemployment .....	3.8%

**Gross Business Sales by category (in thousands of dollars) ..... \$ 3.4 billion**

Real estate.....	\$ 106,548
Contractors.....	\$ 369,505
Liquor and restaurant.....	\$ 164,734
Retail sales – general.....	\$ 291,792
Foods.....	\$ 179,000
Transportation and freight.....	\$ 235,301
Professional services.....	\$ 566,835
Retail sales – specialized.....	\$ 284,324
Automotive .....	\$ 131,080
Other .....	\$ 1,110,217

**Principal Property Tax Payers (Taxable Assessed Value in thousands of dollars)**

HECLA Greens Creek Mining .....	\$ 274,865
Coeur Alaska .....	\$ 142,054
Alaska Electric Light & Power.....	\$ 108,403
Central Council of Tlingit & Haida .....	\$ 108,403
0 Jacobsen Drive Juneau LLC .....	\$ 39,716
Fred Meyer of Alaska Inc. ....	\$ 25,212
Tower Legacy LLC.....	\$ 20,930
Coogan Alaska LLC .....	\$ 20,501
Petro 49 Inc.....	\$ 20,449
AK Bev Group.....	\$ 20,176

**Major Employers (top nine by number of employees):**

State of Alaska.....	3,479
Federal Government .....	720
City and Borough of Juneau .....	674
Juneau School District .....	660
Bartlett Regional Hospital .....	617
University of Alaska Southeast.....	n/a
Reach Inc. ....	n/a
Fred Meyers Stores Inc. ....	n/a
Southeast Alaska Regional Health Consortium .....	n/a

**Airport**

Major airline landings .....	5,695
Major airline passengers enplaning .....	345,027

**Streets**

Miles of streets.....	132
Miles of sidewalks .....	33

# COMMUNITY PROFILE

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## Water Services

Consumers.....	10,056
Miles of water mains.....	185
Fire hydrants.....	1,333
Wells.....	7
Reservoirs.....	9
Pump stations.....	8

## Wastewater Services

Consumers.....	8,876
Miles of sanitary sewer.....	152
Lift stations.....	46
Wastewater treatment plants.....	3
Average yearly gallonage treated.....	1.1 billion

## Fire Protection and Emergency Services

Stations.....	5
Volunteer firefighters.....	44
Number of Fire responses.....	1,352
Number of Ambulance responses.....	4,049
Number of Fire Community Health Program responses.....	6,456

## Police Protection

Stations.....	1
Reported violent crimes.....	1,431

## Parks, Recreation, and Culture

Recreation service parks.....	32
Total acres.....	368
Natural area parks.....	54
Total acres.....	2,011
Convention centers.....	1
Swimming pools.....	2
Ski areas.....	1
Youth centers.....	2
Golf courses (when the tide is out).....	1
Harbors	
Private.....	1
Public.....	5
Boat launch ramps.....	6

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2025.

n/a = The State of Alaska, by law, is not allowed to provide employment numbers.

# USER'S GUIDE

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The Budget document has been divided into eight major sections for reader convenience. An explanation of the contents of each section is presented below.

## **Overview**

This section, which has two (2) subsections, including an analysis of the overall budget issues, deliberations and budgetary decisions.

- City Manager's Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ).

## **Financial Summaries**

This section contains the following comparative schedules for FY25 Actuals, FY26 Adopted Budget, FY26 Amended Budget, FY26 Projected Actuals, FY27 Proposed Budget: Summary of Operating Revenues by Source, Summary of Expenditures by Fund, Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, and Changes in Fund Balances – FY27.

## **Property Assessment and Taxation**

This section contains a more detailed description than found in the Overview section regarding changes in assessed values, the impact on taxpayers, and changes in mill rates (narrative, graph and table).

## **Major Revenue Analysis**

This section contains a review of all major revenue sources of the City and Borough of Juneau; includes narrative and graphs.

## **Non-Departmental Special Revenue Funds**

This section contains comparative schedules of expenditures and funding sources for all non-departmental special revenue funds within the CBJ.

## **Capital Projects**

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY27.

## **General Governmental Funds**

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Areawide Service Area, Roaded Service Area, and Fire Service Area). The departments within these are funded primarily with property and general sales taxes.

## **Mayor and Assembly through Debt Service Fund**

These sections contain comparative schedules for expenditures and funding sources, budget highlights, and core services for each department within the CBJ. Only comparative schedules are provided for Special Assessments. The Debt Service section includes information about the CBJ's authority to issue debt, payment of debt, budget and accounting for debt service and changes in the outstanding debt balances.

## **Definition of Funds**

This section contains the definition of all funds used by the CBJ.

## **Glossary**

This section contains the definition of terms that may be unfamiliar to the reader.

## **Supplemental Financial and Assembly Documents**

This appendix contains supplemental financial documents and legislative ordinances and resolutions for Assembly consideration.

# NOTES

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# CITY MANAGER’S BUDGET MESSAGE

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March 10, 2026

The Honorable Mayor and Assembly  
City and Borough of Juneau  
Juneau, Alaska

## CITY MANAGER’S BUDGET MESSAGE

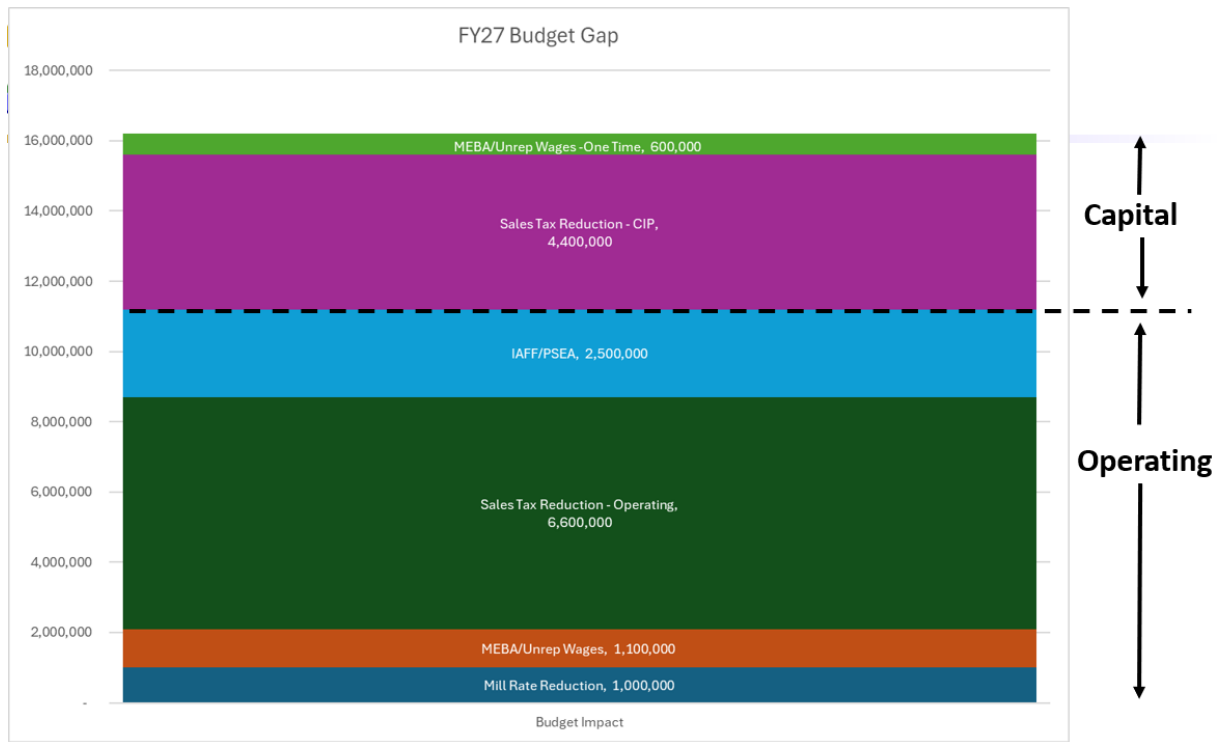
The City and Borough of Juneau’s FY 2027 Manager’s Proposed Budget was prepared with the focus provided by the Assembly at the December 2025 retreat. Two major ballot initiatives shaped the conversation in December and since that time, some information has been updated. Let us start by recapping the assumptions and information available in December that drove the preparation of the FY 2027 Manager’s Proposed Budget. This will be followed by the informational updates and highlights of the Proposed Budget.

### **December 2025 Retreat Recap**

In October 2025, the voters approved two ballot initiatives that impact the FY 2027 general fund budget. One is a cap on the mill rate from 12.0 down to 9.0; excluding the debt service mill rate. The FY 2026 budget was approved with a 9.16 mill rate (excluding debt). The reduction to 9.0 brings a revenue reduction of approximately \$1M. The second initiative was related to sales tax exemptions on two categories of purchases: essential food (SNAP-eligible food) and residential, essential utilities which mimic the exemption previously granted to seniors. Estimating the revenue impact of these sales tax exemptions is difficult due to the nature of sales reporting. Based on a myriad of assumptions, we estimate an annual revenue reduction of approximately \$11M. The reduction in sales tax does have a split between operating and capital impacts with \$6.6M impacting operating revenues and \$4.4M impacting capital improvement projects.

Exasperating the revenue reduction for FY 2027, there are wage increases per union contracts (anticipated and approved) totaling \$3.6M, with additional one-time lump-sum payments of \$600K. The budget impact is summarized in this graphic, showing an \$11M operating budget gap and \$5M one-time budget gap for FY 2027’s budget.

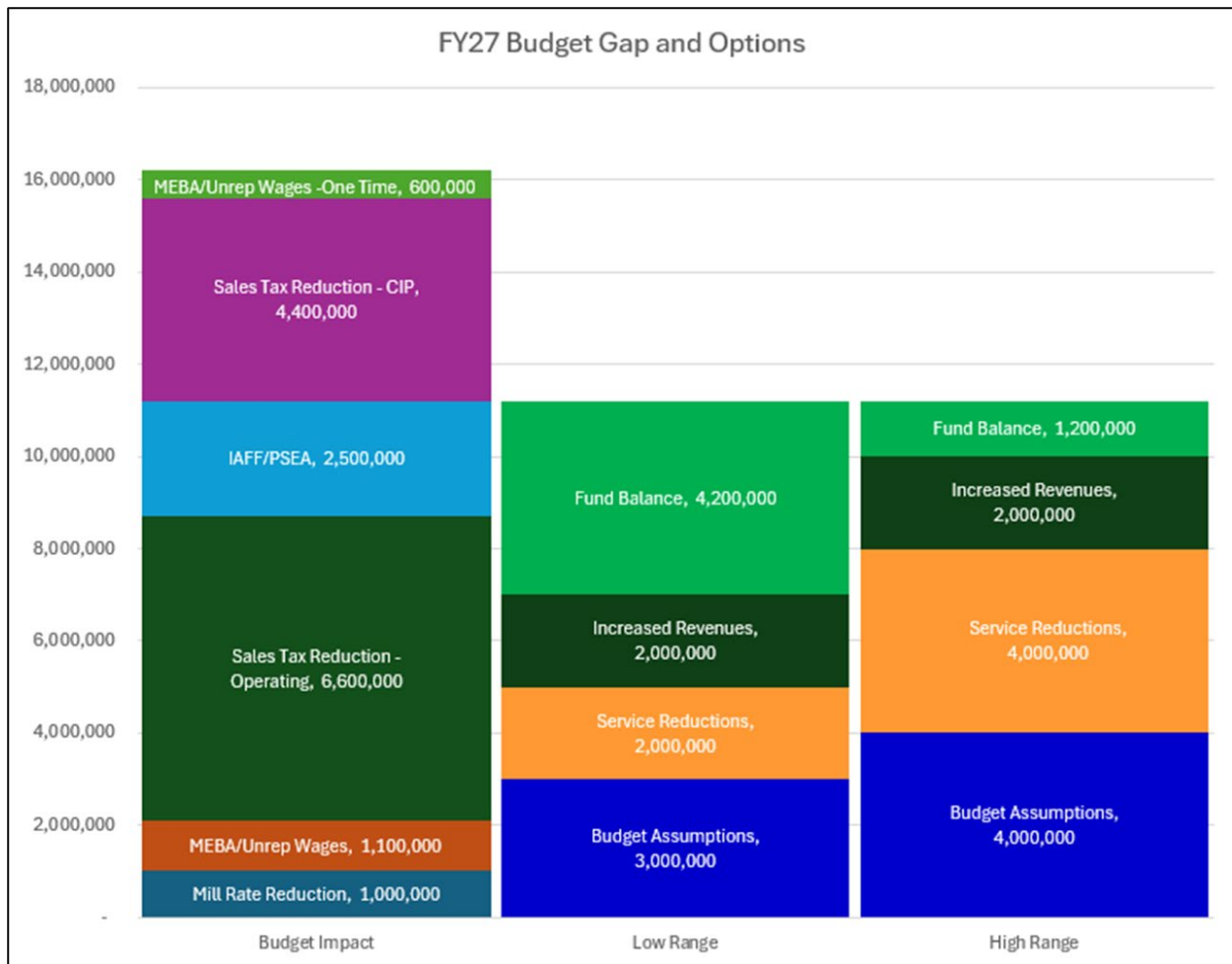
# CITY MANAGER'S BUDGET MESSAGE



At the Assembly Retreat, we engaged in a long discussion about the use of general funds, by which departments and the services that were provided could potentially be impacted. After much discussion, the Assembly gave this direction:

- The City Manager will reduce the budget by \$3M-\$4M through budget assumptions
- The Assembly will reduce the budget by \$2M-\$4M through service reductions
- The Assembly and City Manager will increase revenue for the general fund by \$2M
- The FY 2027 budget will utilize between \$1.2M-\$4.2M of fund balance

# CITY MANAGER’S BUDGET MESSAGE



The strategy presented above recognizes the estimation of revenue loss is based on assumptions and calculations and it will take some time (a year or more) to fully realize the impact of the sales tax reductions. The FY 2028 budget process will have the benefit of nearly a year’s worth of updated revenue data given the sales tax exemptions; and may require additional service reduction if the estimates of lost revenue are low. However, if the estimations of lost revenue are high, the Assembly does not want to cut services unnecessarily. This two-year strategy takes some actions that are necessary and employs a wait-and-see approach for additional data before making more budget reductions.

### **Assumption Updates and Proposed Budget**

One of the base assumptions at the Retreat was that assessed property values would remain relatively constant, which informed the \$1M negative revenue impact of the mill rate cap. Preliminary assessed values for 2026, which create the base for property taxes in FY 2027, show a small increase of 2.1% in overall assessed property value. This results in a nearly neutral impact of the ballot initiative capping the mill rate at 9.0 exclusive of debt service.

On the expense side of the conversation from December, we anticipated an increase due to negotiated wage increases of \$3.6M in operating expenses and \$600K in one-time payments. Since the December Retreat, one union contract has been finalized, leaving one outstanding. We have updated our anticipated FY 2027

# CITY MANAGER'S BUDGET MESSAGE

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cost to be \$3.27M (down by \$330,000) in operating expenses and \$766K (up by \$166,000) in one-time lump sum expenses.

Both of these updates have been incorporated into the Manager's Proposed Budget.

This budget was constructed following the Assembly's direction of reducing the budget through tightening budget assumptions. This includes reducing personnel budgets to recognize historic and expected savings due to staff turnover and difficult to fill positions. Contributions to the fleet reserve were scrutinized and reduced where equipment is lasting longer than anticipated and deliveries are taking longer than planned. Travel and training was held to FY 2026 levels or reduced. In total the FY 2027 presented to you has accomplished \$4.6M reduction in expenses compared to the FY 2026 General Fund budget. Additionally, \$2.5M of revenue was added to the General Fund from user fees. The Manager's Proposed Budget maintains service delivery at the FY 2026 level given the Assembly direction at the retreat.

Due to the decisions that the Assembly will make in the budget process, the Manager's Proposed Budget utilizes \$7.7M in fund balance to maintain daily operations. It is anticipated that this amount will be reduced as the Assembly engages in their service reduction decisions. Additionally, the Manager's Proposed Budget includes \$2.6M in one time use of fund balance, for a total of \$10.3M in fund balance use for FY 2027.

While the FY 2026 budget development process was overshadowed by the administration change at the Federal level and a swirl of uncertainty in grants, federal funding and tariffs; the FY 2027 budget is influenced more by local issues. Juneau is experiencing depressed sales tax revenue outside of the newly approved exemptions across all varieties (hotel, liquor, tobacco, etc.). The summer 2026 tourist season was strong, but spending by tourists seems lower than in previous years. The major revenue projections have built in a continued pessimism based on current performance, coupled with the anticipated voter-approved sales tax revenue reductions.

Similar to the last couple of years, the real estate market appears to have leveled in Juneau with a 2.1% borough-wide valuation increase in FY 2027 over FY 2026. The Federal Reserve did reduce interest rates over the last year and mortgage rates are finally beginning to fall. This should help the housing market in Juneau; however, it is unlikely to drive Juneau to a hot real estate market again with rapidly increasing values. The labor market is still tough in several job classifications and inflation is increasingly variable amongst commodity markets and data credibility faces challenges. Escalating global conflict brings more uncertainty to the economy. Last year was the year for collective bargaining agreement negotiations and approvals. MEBA and PSEA have finalized their agreements and the FY 2027 budget includes all ongoing and one-time related pay changes. The IAFF contract is still unresolved, and a placeholder was used in preparing the FY 2027 budget.

## **Assumptions**

FY 2026 saw some inflationary pressures on CBJ and the entire community. FY 2027 expenses were reviewed by type and adjusted for actual inflation rather than following historical trends. In general, departments were asked to absorb inflationary pressures on most items.

The proposed FY 2027 budget assumes 1.7 million cruise passengers in the summer of 2026 which is flat compared to the summer of 2025. We have assumed similar spending patterns as last summer which is depressed from previous years.

The budget assumes a reduced debt service mill rate at 0.92 mills from 1.08 mills reflecting changes to required payments in FY 2027. No new bonds were issued or authorized in the last year.

# CITY MANAGER'S BUDGET MESSAGE

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## **Budgeted Revenues**

Overall budgeted revenue from FY 2026 to FY 2027 is increasing by \$4M with a mixture of increases in charges for services, State grants, and investment/interest income which are offset by decreases in sales tax and bond proceeds. Those variations are explained at a high level in the Executive Summary and subsequent financial schedules following this message. Significant increases in revenue come from increased charges for services of \$23.2M primarily from BRH. State grants are increasing to support the replacement of Capital Transit buses that are at end of useful life. Investment and interest income has increased by \$4.5M recognizing a combination of a less pessimistic market return and adjustments being made in Treasury to ensure CBJ funds are safe, available, and also generating as much interest as possible.

Revenue decreases are seen most significantly in the category of taxes and bond proceeds. Tax revenue has decreased in FY 2027 compared to FY 2026 primarily due to the new exemptions for food and utilities and depressed revenue based on actual trends. Tobacco tax has been underperforming compared to budget and is projected to result in a negative fund balance at the close of FY 2026, therefore both revenue and transfers to the general fund have been reduced for FY 2026 and FY 2027. Property taxes only increased \$200K after consideration of exemptions, particularly senior, veteran, hardship and economic development exemptions. It is worth noting that as our population ages, the properties eligible for the senior property tax exemptions increases, which has an impact on revenue.

The on-going revenues for FY 2027 general government are budgeted at \$184.5M, and \$472.9M across all CBJ departments and JSD.

## **Budgeted Expenditures**

The FY 2027 budget represents 'status quo' services while adjusting expenditures using budget assumptions, including application of vacancy factor and careful consideration of expenditure reductions without impacting service levels. In meeting the general government reductions as directed by the Assembly in December 2025, the Manager's Proposed Budget includes \$3.9M in reductions through budget assumptions meeting the \$3M-\$4M required reduction.

Significant research and deliberation were taken when considering increases from the FY 2026 budget. The Executive Summary and subsequent financial schedules detail all areas of cost growth. Compared to the FY 2026 Amended Budget, overall expenditures have decreased by \$1.8M with General Government expenditures decreasing by \$6.5M, largely as a result of implementing the aforementioned budget assumptions.

Personnel costs across all CBJ entities are \$12.1M higher in FY 2027 than the current year, mostly due to negotiated wage and benefit increases and personnel increases at Bartlett. CBJ has concluded its next three-year labor contract with MEBA and PSEA; the FY 2027 budget includes projected increases for IAFF until an agreement is finalized. As part of the budget assumptions implemented into the FY 2027 budget, vacancy savings has been analyzed and adjusted in most departments to reflect historical and ongoing vacancy trends. The tightening of vacancy rates means that when departments bump up against their budget authority for hiring the manager will need to either request Assembly authority to fill positions or have them remain vacant – even if the positions are authorized in the budget.

Overall, staffing has increased from the FY 2026 Amended Budget by 69.02 Full Time Equivalents (FTEs). The most significant FTE change is occurring at Bartlett, with FY 2027 increasing by 65 FTEs due to adding Family Practice, Glacier Pediatrics, expanding specialty clinics and the Emergency Department renovation. General Government Funds are presented with an increase of 6.92 FTEs primarily due to one-

# CITY MANAGER'S BUDGET MESSAGE

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time long-term temporary firefighter/EMT positions added at the Fire Department (3.84 FTEs) and the transition of three contracting positions to Finance from CIP Engineering (3.0 FTE). The 3.84 FTE increase at CCFR would allow CCFR to bring on apprentices to gain the skills necessary to transition into full-time Firefighter/EMTs when the department is fully staffed, which it nearly is at present. Last year, we utilized vacant positions to hire and train apprentices. The 3.0 FTE increase in Finance would translate into higher interdepartmental charges for existing Contracts services; however, those costs will be offset by reduced charges to CIP projects for the same services. The Utilities' FTEs are increasing by 4.5 FTE for treatment and distribution operators and interns. JSD has reduced FTEs by 10.59 and Eaglecrest has increased FTEs by 2.08. A full reconciliation of position/full-time equivalent counts is included in the Executive Summary.

Growth in FY 2027 non-personnel costs was primarily seen in Risk Management and BRH at \$3M and \$6.9M respectively. Within General Government, a less than one percent decrease in non-personnel costs is budgeted.

Finally, the Eaglecrest budget will need resolution through the Assembly budget review process. Per the discussion held between the Assembly and the Eaglecrest Board on March 4<sup>th</sup> and the final request from the Eaglecrest Board, the FY 2027 Proposed Budget includes generally flat expenditures over FY 2026 through increases to personnel salaries and benefits resulting from the FY 2026 conversion of Eaglecrest to CBJ's pay plan, offset by application of a vacancy factor. The FY 2027 budget includes the same level of operating general fund support for Eaglecrest as was approved in FY 2026. Eaglecrest's program revenue was adjusted in FY 2027 to align with current and prior year trends for a total revenue reduction of \$717,200. The FY 2027 changes result in an Eaglecrest operating deficit of \$2.7M. In FY 2026, the Assembly acted to allow Eaglecrest to enter into a negative fund balance while reserving the Restricted Budget Reserve until future repayment from gondola proceeds. The proposed budget reflects a \$5.4M negative fund balance for Eaglecrest from the Assembly's FY 2026 action and the FY 2027 Eaglecrest requested budget. The Assembly is scheduled to discuss the future of the gondola project on April 1<sup>st</sup> which will inform the direction the Assembly may choose to take for Eaglecrest's FY 2027 budget.

## **General Government Fund Balances**

According to current projections, unrestricted general government fund balance (including the Sales Tax Fund) will be approximately \$20.7M at the end of FY 2026. This includes a realistic and aggressive forecast for savings in personnel and non-personnel expenses during FY 2026. The Restricted Budget Reserve is projected to be \$17.3M (\$8.3M less than the restricted budget resolution requires). Hence, total general government fund balance—unrestricted and restricted—is expected to be \$38M at the end of FY 2026 and the beginning of FY 2027.

As proposed, the recurring FY 2027 budget (operating and capital) reflects an operating deficit of \$7.7M. However, including one-time revenues and expenditures, the budget would reduce unrestricted fund balance from \$20.7M to \$10.4M. This balance does not yet reflect the action the Assembly will take to reduce services during the April and May budget review process. The Restricted Budget Reserve would remain relatively flat at \$17.2M, which includes a \$2.7M contribution in the FY 2027 budget from 1% sales tax and is net of the reservation of balance for Eaglecrest's current and subsequent year projected deficits. Based on the FY 2025 audited financial statements and current reserve resolution, the Restricted Budget Reserve should have a balance of \$24.2M at the end of FY 2027.

# CITY MANAGER'S BUDGET MESSAGE

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## SUMMARY

The Department Directors and the Manager's Office have developed a budget that adheres to the Assembly's retreat direction, reducing general fund expense by \$4.6M. There are no service reductions in the Manager's Proposed Budget. The Manager's Proposed Budget is presented with a mill rate for FY 2027 of 9.92 mills comprised of 9.0 general mill rate and 0.92 debt service mill rate, in line with the newly approved property tax mill rate cap.

The work on the FY 2027 budget is far from complete, as the Assembly will have many decisions to make with service reductions. Overall, CBJ's financial health is changing with reduced revenue, yet strong. The Assembly is well positioned to begin their portion of the work on the FY 2027 budget.

Respectfully submitted,



Katie Koester  
City and Borough Manager

# NOTES

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# EXECUTIVE SUMMARY

## BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between the FY26 Amended (original Adopted budget plus supplemental appropriations) and FY27 Proposed Budget. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight.”

	FY26	FY27	FY26 vs. FY27
	Amended	Proposed	Proposed % Change
<b>Revenue:</b>			
State Support <i>(Note 1)</i>	57,911,300	63,330,500	9.36
Federal Support <i>(Note 2)</i>	11,675,700	8,722,800	(25.29)
Taxes <i>(Note 3)</i>	143,427,700	128,149,800	(10.65)
Charges for Services <i>(Note 4)</i>	204,423,800	227,643,600	11.36
Licenses, Permits, Fees	15,757,500	15,676,200	(0.52)
Fines and Forfeitures	385,300	409,300	6.23
Rentals and Leases	7,896,800	7,869,500	(0.35)
Investment and Interest Income	10,178,700	14,686,900	44.29
Sales	642,900	741,200	15.29
Donations	147,500	202,300	37.15
Special Assessments	84,400	71,300	(15.52)
Other Revenue	3,543,200	5,417,000	52.88
Bond Proceeds	12,861,600	-	(100.00)
<b>Total Revenue</b>	<b>468,936,400</b>	<b>472,920,400</b>	<b>0.85</b>
<b>Expenditures:</b>			
General Government - City <i>(Note 5)</i>	115,025,500	108,501,300	(5.67)
General Government - School District <i>(Note 6)</i>	94,977,500	96,659,400	1.77
Non-Board Enterprise	19,939,000	20,068,700	0.65
Board Controlled <i>(Note 7)</i>	181,162,000	194,751,400	7.50
Internal Service <i>(Note 8)</i>	8,788,300	14,604,700	66.18
Debt Service <i>(Note 9)</i>	9,654,600	8,844,000	(8.40)
Capital Projects <i>(Note 10)</i>	74,403,300	58,716,000	(21.08)
Special Assessments	137,400	135,600	(1.31)
<b>Total Expenditures</b>	<b>504,087,600</b>	<b>502,281,100</b>	<b>(0.36)</b>
<b>Fund Balance Increase (Decrease)</b>	<b>(35,151,200)</b>	<b>(29,360,700)</b>	<b>(16.47)</b>

See below and on the following page for differences to note when comparing the FY27 Proposed to the FY26 Amended Budget.

### Funding Source Notes

1. State Support – The FY27 Proposed Budget increased by \$5.4 million (9%) from the FY26 Amended Budget due to a one-time grant for scheduled fleet replacements.
2. Federal Support – The FY27 Proposed Budget decreased \$2.9 million (25%) from the FY26 Amended Budget primarily due to decreases in various grants for the School District and the Airport.
3. Taxes – The FY27 Proposed Budget tax revenue decreased \$15.3 (11%) million over the FY26 Amended Budget. Sales tax revenues in FY27 are anticipated to decrease significantly due to the October 2025 voter-approved ballot initiative which exempted food eligible for federal Supplemental Nutrition Assistance Program (SNAP) benefits and residential utilities from sales tax. Remote sales tax collections have continued to stabilize as most remote

# EXECUTIVE SUMMARY

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sellers are registered with the Alaska Remote Sellers Sales Tax Commission. The increase in FY27 property taxes is a result of an increase in property valuations (2.1% increase) offset by the impact of the October 2025 voter-approved ballot initiative that caps the operational mill rate at 9.0 mills.

4. Charges for Services – The FY27 Proposed Budget increased \$23.2 million (11%) over the FY26 Amended Budget. This increase is primarily driven by expanded service offerings at Bartlett Regional Hospital.

## **Expenditure Notes**

5. City General Government – The FY27 Proposed Budget decreased \$6.5 million (6%) from the FY26 Amended Budget. This cost reduction is driven in part by one-time capital investments and community grants issued in FY26, as well as tightened budget assumptions to address the financial impact of the voter-approved ballot initiatives.
6. School District – The FY27 Proposed Budget increased \$1.7 million (2%) over the FY26 Amended Budget primarily due to non-personnel costs.
7. Board Controlled – The FY27 Proposed Budget increased \$13.6 million (8%) over the FY26 Amended Budget. This increase is primarily due to expanded service offerings at Bartlett Regional Hospital.
8. Internal Service – The FY27 Proposed Budget increased \$5.8 million (66%) over the FY26 Amended Budget due to additional planned purchases in Fleet and Equipment Reserve and increases in Risk Management due to increased health insurance premiums and claims experience.
9. Debt Service – The FY27 Proposed Budget decreased \$810,600 (8%) over the FY26 Amended Budget due to reduced debt in FY27.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY27 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. After adoption, supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY27 Proposed CIP budget is \$15.7 million (21%) less than the FY26 Amended Budget due to large one-time appropriations in FY26 for public safety communication infrastructure bonds (\$12.75), Marine Park (\$3M), and airport infrastructure projects.

# EXECUTIVE SUMMARY

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## STAFFING CHANGES

The FY27 Proposed Budget includes funding for 1,968.21 Full Time Equivalent (FTE) positions. The changes consist of:

Total FTE staffing changes and a reconciliation between FY26 Adopted, FY26 Amended, and FY27 Proposed Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	FTE
<b>FY26 Adopted Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,898.57</b>
FY26 General Government, Internal Service and Enterprise staffing changes <i>(Note 1 below)</i>	0.62
<b>FY26 Amended Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,899.19</b>
FY27 Proposed General Government, Internal Service and Enterprise staffing changes <i>(Note 2 below)</i>	69.02
<b>FY27 Proposed Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,968.21</b>
<b>(1) FY26 Amended General Government, Internal Service and Enterprise Staffing Changes</b>	
<b>Airport:</b>	
Increase Airport Mechanic FTE	0.62
	<b>0.62</b>
<b>(2) FY27 Proposed General Government, Internal Service and Enterprise Staffing Changes</b>	
<b>City Manager:</b>	
Emergency Programs:	
Reallocation of Accounting Tech III from Finance	1.00
Reallocation of GIS Technician	0.66
Addition of Avalanche Advisor	0.33
<b>Clerk's Office:</b>	
Reduction of Meeting Clerk Tech FTE	(0.25)
<b>Community Development:</b>	
Reallocation of GIS Technician	(0.66)
<b>Engineering and Public Works:</b>	
Engineering:	
Reallocation of Contract Specialist (2 positions) to Finance	(2.00)
Reallocation of Contract Administrator to Finance	(1.00)
Addition of Engineer Architect Associate Flex	1.00
Addition of Engineer/Architect 1	1.00
Addition of Utilities Engineer/Architect	0.50
Fleet:	
Reallocation of Mechanic II from Police	1.00
Transit:	
Reduction of Transit Operator FTE	(0.40)
<b>Finance:</b>	
Reallocation of Accounting Tech III to Emergency Programs	(1.00)
Reallocation of Contract Specialist (2 positions) from Engineering	2.00
Reallocation of Contract Administrator from Engineering	1.00
<b>Fire:</b>	
Addition of temporary Firefighter EMT Apprentice (4 positions)	3.84

# EXECUTIVE SUMMARY

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<b>Police:</b>	
Reallocation of Mechanic II to Fleet Maintenance	(1.00)
Addition of Administrative Coordinator (HIDTA)	1.00
<b>Airport:</b>	
Addition of Deputy Airport Manager	1.00
<b>Docks:</b>	
Decrease FTE of Harbor Tech (3 positions)	(0.24)
Increase of FTE of Harbor Officer	0.25
<b>Eaglecrest:</b>	
FTE reconciliation true up post pay scale conversion	2.08
<b>Wastewater:</b>	
Addition of Wastewater Intern	1.00
Addition of Engineering Associate	0.30
<b>Water:</b>	
Addition of Water Treatment Operator	1.00
Addition of Water District Operator	1.00
Addition of Water Intern	1.00
Addition of Engineering Associate	0.20
<b>Bartlett Regional Hospital:</b>	
Increase for addition of Family Practice, Glacier Pediatrics, specialty clinic expansion and Emergency Department renovations	65.00
<b>School District:</b>	
FTE adjustment	(10.59)
	<u><u>69.02</u></u>

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>State Support:</b>					
Foundation Funding	35,417,300	31,305,900	31,305,900	34,922,200	32,785,900
School Construction Debt Reimb.	440,700	-	-	-	-
Contribution for School PERS/TRS	4,257,200	6,253,100	6,253,100	6,253,100	6,984,700
School Grants	3,611,300	4,193,000	4,193,000	4,053,800	3,619,300
State Marine Passenger Fee	8,467,300	8,250,000	8,250,000	8,250,000	8,250,000
State Shared Revenue	1,359,000	1,226,900	1,226,900	1,016,100	1,058,700
ASHA in Lieu of Taxes	85,500	85,500	85,500	93,200	93,200
Miscellaneous Grants	9,916,000	5,736,900	6,596,900	5,623,100	10,538,700
<b>Total State Support</b>	<b>63,554,300</b>	<b>57,051,300</b>	<b>57,911,300</b>	<b>60,211,500</b>	<b>63,330,500</b>
<b>Federal Support:</b>					
Federal in Lieu Taxes	2,917,700	2,917,700	2,917,700	3,060,600	3,060,600
Secure Rural Schools/Roads	27,100	550,000	550,000	550,000	550,000
Miscellaneous Grants	10,017,900	8,208,000	8,208,000	6,578,800	5,112,200
<b>Total Federal Support</b>	<b>12,962,700</b>	<b>11,675,700</b>	<b>11,675,700</b>	<b>10,189,400</b>	<b>8,722,800</b>
<b>Local Support:</b>					
<b>Taxes:</b>					
Property	62,154,400	64,712,600	64,712,600	64,786,300	64,043,100
Sales	72,644,700	70,315,100	70,315,100	60,996,300	56,396,300
Tobacco Excise	2,285,000	2,510,000	2,510,000	1,990,000	1,990,000
Hotel	3,442,600	3,460,000	3,460,000	3,110,000	3,280,000
Alcohol	1,251,400	1,270,000	1,270,000	1,200,000	1,230,000
Marijuana	445,500	440,000	440,000	430,000	440,000
Motor Vehicle Registration	722,200	720,000	720,000	720,000	770,400
<b>Total Taxes</b>	<b>142,945,800</b>	<b>143,427,700</b>	<b>143,427,700</b>	<b>133,232,600</b>	<b>128,149,800</b>
<b>Charges for Services:</b>					
General Governmental Funds	7,431,300	7,743,600	7,743,600	7,266,600	7,921,400
Special Revenue Funds	2,433,800	2,278,000	2,278,000	2,160,900	2,300,700
Enterprise Funds	192,396,100	194,402,200	194,402,200	203,686,700	217,421,500
<b>Total Charges for Services</b>	<b>202,261,200</b>	<b>204,423,800</b>	<b>204,423,800</b>	<b>213,114,200</b>	<b>227,643,600</b>
<b>Licenses, Permits, Fees:</b>					
General Governmental Funds	1,335,200	943,700	943,700	1,170,900	1,142,800
Special Revenue Funds	13,381,000	13,688,400	13,688,400	13,389,400	13,391,100
Enterprise Funds	1,196,800	1,125,400	1,125,400	1,137,300	1,142,300
<b>Total Licenses, Permits, Fees</b>	<b>15,913,000</b>	<b>15,757,500</b>	<b>15,757,500</b>	<b>15,697,600</b>	<b>15,676,200</b>
<b>Fines and Forfeitures:</b>					
General Governmental Funds	296,100	292,300	292,300	244,400	261,800
Special Revenue Funds	55,900	69,000	69,000	123,000	121,000
Special Assessment Funds	13,000	10,500	10,500	10,200	10,000
Enterprise Funds	20,500	13,500	13,500	13,500	16,500
<b>Total Fines and Forfeitures</b>	<b>385,500</b>	<b>385,300</b>	<b>385,300</b>	<b>391,100</b>	<b>409,300</b>

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>Rentals and Leases:</b>					
General Governmental Funds	658,100	639,600	639,600	648,500	803,700
Special Revenue Funds	1,211,700	2,421,800	2,421,800	2,290,500	2,626,600
Enterprise Funds	3,655,400	4,835,400	4,835,400	4,115,300	4,439,200
<b>Total Rentals and Leases</b>	<b>5,525,200</b>	<b>7,896,800</b>	<b>7,896,800</b>	<b>7,054,300</b>	<b>7,869,500</b>
<b>Investment/Interest Income/(Loss):</b>					
General Governmental Funds	15,158,900	6,695,100	6,695,100	10,392,900	8,581,600
Special Revenue Funds	37,400	56,200	56,200	290,700	291,100
Debt Service Fund	110,500	30,000	30,000	30,000	30,000
Permanent Fund	359,700	85,200	85,200	300,000	105,100
Enterprise Funds	5,711,200	2,780,900	2,780,900	4,448,100	3,966,200
Internal Service Funds	678,400	531,300	531,300	1,828,200	1,712,900
<b>Total Investment/Interest Income/(Loss)</b>	<b>22,056,100</b>	<b>10,178,700</b>	<b>10,178,700</b>	<b>17,289,900</b>	<b>14,686,900</b>
<b>Sales:</b>					
General Governmental Funds	57,000	52,900	52,900	57,000	55,200
Special Revenue Funds	431,300	585,000	585,000	776,800	681,000
Enterprise Funds	5,000	5,000	5,000	5,000	5,000
<b>Total Sales</b>	<b>493,300</b>	<b>642,900</b>	<b>642,900</b>	<b>838,800</b>	<b>741,200</b>
<b>Donations:</b>					
General Governmental Funds	53,200	47,500	47,500	53,100	52,300
Special Revenue Funds	2,300	100,000	100,000	100,000	150,000
Internal Service Funds	43,200	-	-	-	-
<b>Total Sales</b>	<b>98,700</b>	<b>147,500</b>	<b>147,500</b>	<b>153,100</b>	<b>202,300</b>
<b>Other Income:</b>					
Special Assessments	32,000	84,400	84,400	84,800	71,300
Student Activities Fundraising	1,699,100	1,650,000	1,650,000	1,984,400	1,835,300
Miscellaneous Revenues	4,702,500	1,789,700	1,893,200	6,115,200	3,581,700
Bond/Loan Proceeds	13,813,800	-	12,861,600	22,947,200	-
<b>Total Other Income</b>	<b>20,247,400</b>	<b>3,524,100</b>	<b>16,489,200</b>	<b>31,131,600</b>	<b>5,488,300</b>
<b>Total Local Support</b>	<b>409,926,200</b>	<b>386,384,300</b>	<b>399,349,400</b>	<b>418,903,200</b>	<b>400,867,100</b>
<b>Total Revenues</b>	<b>486,443,100</b>	<b>455,111,300</b>	<b>468,936,400</b>	<b>489,304,100</b>	<b>472,920,400</b>
<b>FUND BALANCE</b>					
Increase (Decrease) in Fund Balance					
Combined Governmental Funds	(191,000)	(8,336,100)	(13,808,500)	(4,659,500)	(12,119,400)
All Other Funds	3,930,100	(15,255,500)	(21,342,800)	(800)	(17,241,000)
<b>Total Fund Balance Inc (Dec)</b>	<b>\$ 3,739,100</b>	<b>(23,591,600)</b>	<b>(35,151,300)</b>	<b>(4,660,300)</b>	<b>(29,360,400)</b>

# SUMMARY OF EXPENDITURES BY FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>General Governmental Funds:</b>					
Mayor and Assembly	11,979,800	12,321,200	11,850,300	11,773,000	9,552,100
Administration:					
City Manager	3,014,000	4,199,600	4,397,300	4,015,300	4,010,900
City Clerk	868,600	971,800	988,000	866,000	979,600
Information Technology	4,304,500	4,849,800	4,900,600	4,772,800	5,042,400
Fire/Emergency Medical Services	13,917,300	15,424,300	15,464,500	14,111,100	16,270,800
Community Development	3,470,000	4,127,200	4,218,700	3,781,100	3,790,800
Finance	7,176,800	7,573,100	7,741,200	7,805,700	8,504,600
Human Resources	840,700	990,500	1,012,400	926,200	1,004,500
Law	2,404,800	2,722,200	2,758,400	2,562,600	2,640,500
Libraries	4,075,600	4,181,800	4,270,400	4,024,300	4,206,400
Parks and Recreation:					
Parks and Landscape	3,242,900	3,426,400	3,540,400	3,369,400	3,527,600
Youth Services	2,485,900	3,030,100	3,108,500	2,941,800	3,168,500
Administration and Recreation	2,557,900	2,845,800	2,899,300	2,718,400	2,899,200
Aquatics	3,021,000	3,063,900	3,111,900	3,163,300	3,260,300
Centennial Hall (Visitor Services)	636,600	708,700	708,700	708,700	715,400
Police	19,888,000	22,538,400	22,614,900	20,389,700	21,665,400
Public Works & Engineering:					
General Engineering	669,200	369,200	380,100	1,236,100	254,300
RecycleWorks	2,209,400	2,551,000	2,555,600	2,507,800	2,636,000
Streets	6,145,000	7,125,100	7,224,900	7,111,300	7,229,700
Transit	7,731,700	8,389,200	8,563,800	8,181,900	8,535,000
Support to Other Funds	51,765,200	38,983,300	42,021,800	42,238,500	39,855,400
Interdepartmental Charges	(6,343,300)	(6,888,800)	(6,889,500)	(6,961,000)	(7,546,200)
Capital Projects Indirect Cost Allocation	(538,400)	(650,000)	(650,000)	(534,200)	(550,000)
<b>Total</b>	<b>145,523,200</b>	<b>142,853,800</b>	<b>146,792,200</b>	<b>141,709,800</b>	<b>141,653,200</b>
<b>Special Revenue Funds:</b>					
Education - Operating	61,547,000	78,734,700	78,734,700	74,821,400	81,225,400
Education - Special Revenue	17,530,500	16,242,800	16,242,800	18,365,500	15,434,000
Sales Tax	1,535,800	1,545,400	1,545,400	1,529,800	1,621,000
Hotel Tax	94,500	86,100	86,100	86,100	98,900
Tobacco Excise Tax	79,900	77,200	77,200	77,200	77,400
Pandemic Response	33,200	-	-	-	-
Affordable Housing	3,390,700	302,500	5,452,500	5,383,500	299,700
Downtown Parking	767,200	1,057,200	1,058,000	1,005,100	1,018,000
Eaglecrest	4,045,800	6,318,300	5,777,900	4,819,200	5,728,900
Lands	713,800	1,985,000	1,995,700	2,000,300	2,571,300
Marine Passenger Fee	20,100	20,100	20,100	20,100	997,100
Port Development	20,100	20,100	20,100	20,100	20,100
Support to Other Funds	106,062,300	96,210,100	92,904,700	93,168,000	81,362,400
<b>Total</b>	<b>195,840,900</b>	<b>202,599,500</b>	<b>203,915,200</b>	<b>201,296,300</b>	<b>190,454,200</b>

# SUMMARY OF EXPENDITURES BY FUND

	FY25 Actuals	FY26		Projected Actuals	FY27
		Adopted Budget	Amended Budget		Proposed Budget
<b>Debt Service Funds:</b>					
Debt Service	18,275,400	9,608,800	9,654,600	9,035,400	8,844,000
Support to Other Funds	10,000,000	-	12,750,000	12,750,000	-
<b>Total</b>	<b>28,275,400</b>	<b>9,608,800</b>	<b>22,404,600</b>	<b>21,785,400</b>	<b>8,844,000</b>
<b>Special Assessment Funds:</b>					
Special Assessment	139,200	137,400	137,400	137,400	135,600
Support to Other Funds	6,100	4,700	4,700	4,700	4,500
<b>Total</b>	<b>145,300</b>	<b>142,100</b>	<b>142,100</b>	<b>142,100</b>	<b>140,100</b>
<b>Permanent Fund:</b>					
Support to Other Funds	159,200	112,100	112,100	112,100	116,500
<b>Total</b>	<b>159,200</b>	<b>112,100</b>	<b>112,100</b>	<b>112,100</b>	<b>116,500</b>
<b>Enterprise Funds:</b>					
Juneau International Airport	13,261,000	13,631,100	13,851,300	13,741,600	14,911,800
Bartlett Regional Hospital	149,931,200	152,881,500	152,881,500	156,368,500	165,363,900
Harbors	9,631,700	5,521,700	5,608,100	5,371,900	5,485,300
Docks	2,649,800	3,075,100	3,083,400	2,990,800	3,301,700
Water	4,128,600	4,962,000	5,030,800	4,860,900	5,704,900
Wastewater	13,012,400	14,776,500	14,908,200	13,922,200	14,363,800
Support to Other Funds	18,996,400	15,966,000	17,856,000	17,856,000	24,447,600
Interdepartmental Charges	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)
<b>Total</b>	<b>211,570,900</b>	<b>210,773,700</b>	<b>213,179,100</b>	<b>215,071,700</b>	<b>233,538,800</b>
<b>Internal Service Funds:</b>					
Facilities Maintenance	3,968,200	4,767,100	4,830,200	4,454,900	4,979,000
Fleet and Equipment Reserve	13,048,300	11,090,800	13,665,000	11,319,600	17,062,700
Public Works Fleet Maintenance	2,372,500	2,743,800	2,773,300	2,586,300	2,717,900
Risk Management	36,588,000	37,793,500	37,817,200	35,932,900	40,810,500
Support to Other Funds	-	300,000	300,000	300,000	350,000
Interdepartmental Charges	(48,091,700)	(50,297,400)	(50,297,400)	(48,720,300)	(50,965,400)
<b>Total</b>	<b>7,885,300</b>	<b>6,397,800</b>	<b>9,088,300</b>	<b>5,873,400</b>	<b>14,954,700</b>
<b>Capital Projects:</b>					
Capital Projects	79,177,200	56,646,300	73,186,300	73,359,300	57,428,800
CIP Engineering	1,113,900	1,144,900	1,217,000	1,044,000	1,287,200
Support to Other Funds	7,449,300	-	-	-	-
<b>Total</b>	<b>87,740,400</b>	<b>57,791,200</b>	<b>74,403,300</b>	<b>74,403,300</b>	<b>58,716,000</b>
<b>Total Departmental Expenditures</b>	<b>677,140,600</b>	<b>630,279,000</b>	<b>670,036,900</b>	<b>660,394,100</b>	<b>648,417,500</b>
<b>Less: Support to Other Funds</b>	<b>194,438,500</b>	<b>151,576,200</b>	<b>165,949,300</b>	<b>166,429,300</b>	<b>146,136,400</b>
<b>Total Expenditures</b>	<b>482,702,100</b>	<b>478,702,800</b>	<b>504,087,600</b>	<b>493,964,800</b>	<b>502,281,100</b>

# SUMMARY OF OPERATING EXPENSES BY DEPARTMENT

## SALARY, BENEFITS, COMMODITIES & SERVICES

	FY27 Proposed Budget				Total Expenses
	Salary/OT	Benefits	Total	Commodities/	
			Salaries/Benefits	Services	
<b>General Governmental Funds:</b>					
Mayor and Assembly	139,000	294,400	433,400	1,739,200	2,172,600
Administration:					
City Manager	1,592,400	847,900	2,440,300	1,570,700	4,011,000
City Clerk	403,100	196,200	599,300	380,400	979,700
Information Technology	1,420,500	818,700	2,239,200	2,803,100	5,042,300
Fire/Emergency Medical Services	6,978,600	4,669,600	11,648,200	4,622,600	16,270,800
Community Development	2,082,000	1,292,600	3,374,600	416,200	3,790,800
Finance	4,032,200	2,415,500	6,447,700	2,056,900	8,504,600
Human Resources	569,000	310,800	879,800	124,700	1,004,500
Law	1,323,900	682,300	2,006,200	634,300	2,640,500
Libraries	1,855,500	1,113,200	2,968,700	1,230,300	4,199,000
Parks and Recreation:					
Parks and Landscape	1,305,500	802,600	2,108,100	1,419,500	3,527,600
Youth Services	1,454,500	923,000	2,377,500	441,000	2,818,500
Administration and Recreation	1,221,200	691,500	1,912,700	986,600	2,899,300
Aquatics	1,367,200	663,900	2,031,100	1,229,200	3,260,300
Centennial Hall (Visitor Services)	-	51,000	51,000	664,400	715,400
Police	10,083,300	5,818,200	15,901,500	5,623,900	21,525,400
Public Works & Engineering:					
General Engineering	133,500	77,400	210,900	43,400	254,300
RecycleWorks	150,600	78,300	228,900	2,407,100	2,636,000
Streets	2,058,700	1,252,800	3,311,500	3,918,200	7,229,700
Transit	3,420,200	2,073,300	5,493,500	3,041,400	8,534,900
<b>Total</b>	<b>41,590,900</b>	<b>25,073,200</b>	<b>66,664,100</b>	<b>35,353,100</b>	<b>102,017,200</b>
<b>Special Revenue Funds:</b>					
Education	45,964,800	30,643,200	76,608,000	17,809,900	94,417,900
Downtown Parking	64,100	41,200	105,300	912,700	1,018,000
Eaglecrest	2,346,300	978,900	3,325,200	2,403,700	5,728,900
Lands	368,600	202,300	570,900	1,920,400	2,491,300
<b>Total</b>	<b>48,743,800</b>	<b>31,865,600</b>	<b>80,609,400</b>	<b>23,046,700</b>	<b>103,656,100</b>
<b>Enterprise Funds:</b>					
Juneau International Airport	2,884,900	2,174,500	5,059,400	7,189,100	12,248,500
Bartlett Regional Hospital	74,235,000	31,708,300	105,943,300	56,520,300	162,463,600
Harbors	1,438,600	838,400	2,277,000	2,626,800	4,903,800
Docks	1,125,000	746,500	1,871,500	1,430,200	3,301,700
Water	1,538,700	820,200	2,358,900	3,014,100	5,373,000
Wastewater	2,457,800	1,651,100	4,108,900	8,882,800	12,991,700
<b>Total</b>	<b>83,680,000</b>	<b>37,939,000</b>	<b>121,619,000</b>	<b>79,663,300</b>	<b>201,282,300</b>
<b>Internal Service Funds:</b>					
Facilities Maintenance	1,229,000	671,400	1,900,400	3,078,500	4,978,900
Public Works Fleet	728,700	393,200	1,121,900	1,596,000	2,717,900
Risk Management	588,100	320,800	908,900	39,901,700	40,810,600
<b>Total</b>	<b>2,545,800</b>	<b>1,385,400</b>	<b>3,931,200</b>	<b>44,576,200</b>	<b>48,507,400</b>
<b>Capital Projects:</b>					
CIP Engineering	773,000	241,500	1,014,500	272,700	1,287,200
<b>Total</b>	<b>773,000</b>	<b>241,500</b>	<b>1,014,500</b>	<b>272,700</b>	<b>1,287,200</b>
<b>Grand Total</b>	<b>177,333,500</b>	<b>96,504,700</b>	<b>273,838,200</b>	<b>182,912,000</b>	<b>456,750,200</b>

# SUMMARY OF STAFFING

	Number of FTEs				
	FY23	FY24	FY25	FY26 Amended Budget	FY27 Proposed Budget
<b>General Governmental Funds:</b>					
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00
City Manager	9.50	11.75	9.50	12.50	14.49
City Clerk	4.36	4.50	4.50	4.50	4.25
Information Technology	15.00	16.00	16.00	15.00	15.00
Community Development	24.66	24.66	24.66	25.66	25.00
Finance	44.10	45.10	46.05	46.05	48.05
Fire/Emergency Medical Services	69.80	70.30	70.30	70.30	74.14
Human Resources	4.40	5.80	5.60	5.60	5.60
Law	11.25	10.25	10.25	11.00	11.00
Libraries	27.41	27.42	27.42	26.17	26.17
Parks and Recreation:					
Parks and Landscape	21.24	21.24	21.74	22.24	22.24
Youth Services	22.19	23.19	25.79	25.79	25.79
Administration and Recreation	17.63	18.89	18.64	19.49	19.49
Aquatics	24.67	25.27	25.27	26.20	26.20
Police	97.84	96.84	97.84	97.84	97.84
Public Works & Engineering:					
General Engineering	3.10	2.45	1.90	2.10	1.50
RecycleWorks	1.20	1.20	1.40	1.40	1.40
Streets	25.23	25.23	25.23	25.63	25.63
Transit	39.68	39.68	43.60	43.60	43.20
<b>Total</b>	<b>472.26</b>	<b>478.77</b>	<b>484.69</b>	<b>490.07</b>	<b>495.99</b>
<b>Special Revenue Funds:</b>					
Education	670.70	652.87	519.42	559.40	548.81
Downtown Parking	0.24	0.24	0.90	0.90	0.90
Eaglecrest	33.40	33.99	33.99	38.82	40.90
Lands	3.60	3.60	3.60	3.60	3.60
<b>Total</b>	<b>707.94</b>	<b>690.70</b>	<b>557.91</b>	<b>602.72</b>	<b>594.21</b>
<b>Special Assessment Funds:</b>					
Engineering	1.10	-	-	-	-
<b>Total</b>	<b>1.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Funds:</b>					
Juneau International Airport	35.48	35.40	39.20	39.82	40.82
Bartlett Regional Hospital	617.00	675.00	657.00	638.00	703.00
Harbors	16.83	17.45	17.95	17.95	17.95
Docks	19.20	19.24	19.75	19.73	19.74
Water	14.00	12.40	13.85	14.15	17.35
Wastewater	37.05	34.25	32.75	31.75	33.05
<b>Total</b>	<b>739.56</b>	<b>793.74</b>	<b>780.50</b>	<b>761.40</b>	<b>831.91</b>
<b>Internal Service Funds:</b>					
Facilities Maintenance	11.25	11.25	13.15	13.15	13.15
Public Works Fleet	6.25	6.25	6.25	6.25	7.25
Risk Management	5.70	5.70	5.90	5.90	5.90
<b>Total</b>	<b>23.20</b>	<b>23.20</b>	<b>25.30</b>	<b>25.30</b>	<b>26.30</b>
<b>Capital Projects:</b>					
CIP Engineering	17.65	18.95	19.20	19.70	19.80
<b>Total</b>	<b>17.65</b>	<b>18.95</b>	<b>19.20</b>	<b>19.70</b>	<b>19.80</b>
<b>Total Staffing</b>	<b>1,961.71</b>	<b>2,005.36</b>	<b>1,867.60</b>	<b>1,899.19</b>	<b>1,968.21</b>

# NOTES

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# INTERDEPARTMENTAL REVENUES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>General Governmental</b>					
Mayor and Assembly	123,900	157,000	157,000	157,000	168,700
City Manager	468,700	537,200	537,200	537,100	562,000
City Clerk	136,100	181,000	181,000	181,000	203,800
Human Resources	245,400	273,200	273,200	273,300	292,000
Information Technology	1,015,000	1,083,100	1,083,100	1,157,600	1,308,700
Finance	3,610,100	3,797,100	3,797,100	3,797,100	4,110,900
Law	427,500	469,300	469,300	469,300	476,900
Libraries	16,500	18,100	18,100	18,100	19,700
Parks and Recreation	183,000	163,000	163,700	163,700	174,100
Police	105,600	103,800	103,800	103,800	124,400
Streets	11,500	106,000	106,000	103,000	105,000
<b>Total</b>	<b>6,343,300</b>	<b>6,888,800</b>	<b>6,889,500</b>	<b>6,961,000</b>	<b>7,546,200</b>
<b>Enterprise</b>					
Docks	40,200	40,200	40,200	40,200	40,200
<b>Total</b>	<b>40,200</b>	<b>40,200</b>	<b>40,200</b>	<b>40,200</b>	<b>40,200</b>
<b>Internal Service</b>					
Fleet & Equipment Reserve	4,699,200	5,220,300	5,220,300	5,220,300	5,402,500
Fleet Maintenance	2,413,700	2,736,000	2,736,000	2,435,500	2,433,300
Risk Management	36,418,000	37,735,500	37,735,500	36,458,900	38,496,600
Facilities Maintenance	4,560,800	4,605,600	4,605,600	4,605,600	4,633,000
<b>Total</b>	<b>48,091,700</b>	<b>50,297,400</b>	<b>50,297,400</b>	<b>48,720,300</b>	<b>50,965,400</b>
<b>Total Interdepartmental Charges</b>	<b>54,475,200</b>	<b>57,226,400</b>	<b>57,227,100</b>	<b>55,721,500</b>	<b>58,551,800</b>

# SUPPORT TO OTHER FUNDS

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>General Governmental Funds Support To:</b>					
Education - Operating	38,122,400	37,119,700	37,119,700	37,119,700	37,910,900
Lands & Resources	-	633,600	633,600	850,300	650,000
Downtown Parking	100,000	100,000	100,000	100,000	-
Eaglecrest	1,448,800	930,000	930,000	930,000	930,000
Affordable Housing Fund	2,000,000	-	-	-	-
Marine Passenger Fees	-	-	103,500	103,500	-
Port Development Fees	-	-	200,000	200,000	-
Capital Projects	9,894,000	-	2,735,000	2,735,000	-
Bartlett Regional Hospital	200,000	200,000	200,000	200,000	200,000
Fleet and Equipment Reserve	-	-	-	-	164,500
<b>Total</b>	<b>51,765,200</b>	<b>38,983,300</b>	<b>42,021,800</b>	<b>42,238,500</b>	<b>39,855,400</b>
<b>Special Revenue Funds Support To:</b>					
Sales Tax Support To:					
General Governmental Funds	39,087,000	37,615,300	36,755,300	36,755,300	32,007,300
Affordable Housing	500,000	1,000,000	1,000,000	1,000,000	750,000
Fleet and Equipment Reserve	498,400	-	-	-	-
Capital Projects	34,875,000	28,028,700	28,028,700	28,028,700	19,250,000
Hotel Tax Support To:					
General Governmental Funds	1,287,900	1,292,900	1,292,900	1,292,900	1,267,900
Centennial Hall	636,500	708,700	708,700	708,700	715,400
Debt Service	297,600	463,600	463,600	463,600	474,800
Affordable Housing Fund	1,075,500	603,400	603,400	603,400	468,900
Tobacco Excise Tax Support To:					
General Governmental Funds	2,780,100	2,111,500	2,111,500	1,386,900	1,586,900
Pandemic Response Fund Support To:					
General Governmental Funds	14,100	-	-	-	-
Education Interfund Transfers	-	-	-	987,900	589,000
Lands Support To:					
Capital Projects	1,625,000	1,472,000	1,472,000	1,472,000	681,500
General Governmental Funds	-	500,000	500,000	500,000	-
Marine Passenger Fee Support To:					
General Governmental	5,579,000	6,920,000	4,519,600	4,519,600	5,338,900
Docks	717,000	762,000	717,000	717,000	-
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Fleet & Equipment Reserve	-	-	-	-	434,400
Capital Projects	2,000,000	2,000,000	2,000,000	2,000,000	3,500,000
Port Development Support To:					
General Governmental Funds	2,700,000	-	-	-	-
Debt Service	2,026,600	2,027,900	2,027,900	2,027,900	1,534,800
Capital Projects	10,350,000	10,691,500	10,691,500	10,691,500	12,750,000
<b>Total</b>	<b>106,062,300</b>	<b>96,210,100</b>	<b>92,904,700</b>	<b>93,168,000</b>	<b>81,362,400</b>

# SUPPORT TO OTHER FUNDS

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>Debt Service Fund Support To:</b>					
Capital Projects	10,000,000	-	12,750,000	12,750,000	-
<b>Total</b>	<b>10,000,000</b>	<b>-</b>	<b>12,750,000</b>	<b>12,750,000</b>	<b>-</b>
<b>Special Assessment Funds Support To:</b>					
General Governmental Funds	6,100	4,700	4,700	4,700	4,500
<b>Total</b>	<b>6,100</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,500</b>
<b>Permanent Fund Support To:</b>					
General Governmental Funds	159,200	112,100	112,100	112,100	116,500
<b>Total</b>	<b>159,200</b>	<b>112,100</b>	<b>112,100</b>	<b>112,100</b>	<b>116,500</b>
<b>Enterprise Funds Support To:</b>					
General Governmental Funds	-	667,000	1,429,900	1,429,900	1,886,200
Special Revenue Funds	-	-	-	-	376,900
Capital Projects	18,996,400	15,299,000	16,426,100	16,426,100	22,184,500
<b>Total</b>	<b>18,996,400</b>	<b>15,966,000</b>	<b>17,856,000</b>	<b>17,856,000</b>	<b>24,447,600</b>
<b>Internal Service Fund Support To:</b>					
Capital Projects	-	300,000	300,000	300,000	350,000
<b>Total</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>
<b>Capital Projects Support To:</b>					
General Governmental	3,025,600	-	-	-	-
Sales Tax	57,700	-	-	-	-
Port Development Fee	25,000	-	-	-	-
Bartlett Regional Hospital	4,048,200	-	-	-	-
Airport	292,800	-	-	-	-
<b>Total</b>	<b>7,449,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Support To Other Funds</b>	<b>194,438,500</b>	<b>151,576,200</b>	<b>165,949,300</b>	<b>166,429,300</b>	<b>146,136,400</b>

# SUPPORT FROM OTHER FUNDS

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>General Governmental Funds Support From:</b>					
Sales Tax	39,086,900	37,615,300	36,755,300	36,755,300	32,007,300
Hotel Tax	1,924,500	2,001,600	2,001,600	2,001,600	1,983,300
Tobacco Excise Tax	2,780,100	2,111,500	2,111,500	1,386,900	1,586,900
Lands	-	500,000	500,000	500,000	-
Pandemic Response Fund	14,100	-	-	-	-
Marine Passenger Fee	5,579,000	6,920,000	4,519,600	4,519,600	5,338,900
Port Development Fund	2,700,000	-	-	-	-
Bartlett Regional Hospital	-	667,000	1,429,900	1,429,900	-
Docks	-	-	-	-	1,886,200
Special Assessment Funds	6,100	4,700	4,700	4,700	4,500
Permanent Fund	159,200	112,100	112,100	112,100	116,500
Capital Projects	3,025,600	-	-	-	-
<b>Total</b>	<b>55,275,500</b>	<b>49,932,200</b>	<b>47,434,700</b>	<b>46,710,100</b>	<b>42,923,600</b>
<b>Special Revenue Funds Support From:</b>					
Sales Tax Support From:					
Capital Projects	57,700	-	-	-	-
Affordable Housing Support From:					
General Governmental Funds	2,000,000	-	-	-	-
Sales Tax	500,000	1,000,000	1,000,000	1,000,000	750,000
Hotel Tax	1,075,500	603,400	603,400	603,400	468,900
Lands Support From:					
General Governmental Funds	-	633,600	633,600	850,300	650,000
Port Development Fee Support From:					
General Governmental Funds	-	-	200,000	200,000	-
Capital Projects	25,000	-	-	-	-
Marine Passenger Fee Support From:					
General Governmental Funds	-	-	103,500	103,500	-
Education - Operating Support From:					
General Governmental Funds	34,432,000	35,004,700	35,004,700	35,004,700	35,801,900
Education - Special Revenue Support From:					
General Governmental Funds	3,690,400	2,115,000	2,115,000	2,115,000	2,109,000
Education Interfund Transfers	-	-	-	987,900	589,000
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	-
Docks	-	-	-	-	376,900
Eaglecrest Support From:					
General Governmental Funds	1,448,800	930,000	930,000	930,000	930,000
<b>Total</b>	<b>43,329,400</b>	<b>40,386,700</b>	<b>40,690,200</b>	<b>41,894,800</b>	<b>41,675,700</b>
<b>Debt Service Fund Support From:</b>					
Hotel Tax	297,600	463,600	463,600	463,600	474,800
Port Development Fees	2,026,600	2,027,900	2,027,900	2,027,900	1,534,800
<b>Total</b>	<b>2,324,200</b>	<b>2,491,500</b>	<b>2,491,500</b>	<b>2,491,500</b>	<b>2,009,600</b>

## SUPPORT FROM OTHER FUNDS

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>Enterprise Funds Support From:</b>					
Bartlett Regional Hospital Support From:					
General Governmental Funds	200,000	200,000	200,000	200,000	200,000
Capital Projects	4,048,200	-	-	-	-
Airport Support From:					
Capital Projects	292,800	-	-	-	-
Marine Passenger Fees	717,000	762,000	717,000	717,000	-
<b>Total</b>	<b>5,258,000</b>	<b>962,000</b>	<b>917,000</b>	<b>917,000</b>	<b>200,000</b>
<b>Internal Service Support From:</b>					
Sales Tax	498,400	-	-	-	-
Marine Passenger Fees	12,600	12,600	12,600	12,600	447,000
General Fund	-	-	-	-	164,500
<b>Total</b>	<b>511,000</b>	<b>12,600</b>	<b>12,600</b>	<b>12,600</b>	<b>611,500</b>
<b>Capital Projects Support From:</b>					
Sales Tax	34,875,000	28,028,700	28,028,700	28,028,700	19,250,000
Marine Passenger Fees	2,000,000	2,000,000	2,000,000	2,000,000	3,500,000
Port Development	10,350,000	10,691,500	10,691,500	10,691,500	12,750,000
Lands	1,625,000	1,472,000	1,472,000	1,472,000	681,500
Facilities Maintenance	-	300,000	300,000	300,000	350,000
Airport	396,400	-	1,127,100	1,127,100	-
Bartlett Regional Hospital	8,900,000	3,000,000	3,000,000	3,000,000	5,223,000
Harbors	2,400,000	3,700,000	3,700,000	3,700,000	2,225,000
Docks	3,000,000	500,000	500,000	500,000	201,500
Water	2,500,000	3,511,000	3,511,000	3,511,000	7,762,000
Wastewater	1,800,000	4,588,000	4,588,000	4,588,000	6,773,000
Debt Service	10,000,000	-	12,750,000	12,750,000	-
General Fund	9,894,000	-	2,735,000	2,735,000	-
<b>Total</b>	<b>87,740,400</b>	<b>57,791,200</b>	<b>74,403,300</b>	<b>74,403,300</b>	<b>58,716,000</b>
<b>Total Support From Other Funds</b>	<b>194,438,500</b>	<b>151,576,200</b>	<b>165,949,300</b>	<b>166,429,300</b>	<b>146,136,400</b>

# CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
<b>General Governmental Funds</b>	<b>\$ 41,575,400</b>		<b>94,706,500</b>		<b>42,923,600</b>		<b>39,855,400</b>
<b>Special Revenue Funds</b>							
Education - Operating	16,788,800		40,309,900		35,801,900		-
Education - Other Funds	2,190,000		13,325,000		2,109,000		-
Sales Tax	(2,272,200)		58,131,700		-		52,007,300
Hotel Tax	114,000		3,280,000		-		2,927,000
Tobacco Excise Tax	(2,800)		1,990,000		-		1,586,900
Affordable Housing	1,294,200		772,600		750,000		-
Downtown Parking	354,900		934,500		376,900		-
Eaglecrest	(2,695,400)		2,141,500		930,000		-
Lands	2,209,900		2,405,300		650,000		681,500
Marine Passenger Fee	2,574,800		8,250,000		-		9,285,900
Port Development Fee	1,449,200		13,200,000		-		14,284,800
<b>Total Special Revenue Funds</b>	<b>22,005,400</b>		<b>144,740,500</b>		<b>40,617,800</b>		<b>80,773,400</b>
<b>Debt Service Fund</b>	<b>2,506,900</b>		<b>6,188,600</b>		<b>2,009,600</b>		<b>-</b>
<b>Special Assessment Funds</b>	<b>211,200</b>		<b>81,300</b>		<b>-</b>		<b>4,500</b>
<b>Jensen-Olson Arboretum</b>	<b>3,440,000</b>		<b>105,100</b>		<b>-</b>		<b>116,500</b>
<b>Enterprise Funds</b>							
Juneau International Airport	4,972,000		12,100,500		-		-
Bartlett Regional Hospital	67,438,600		176,964,200		200,000		5,223,000
Harbors	2,540,900		6,829,600		-		2,225,000
Docks	3,956,200		6,459,100		-		2,464,600
Water	9,167,900		7,931,800		-		7,762,000
Wastewater	9,739,200		16,904,700		-		6,773,000
<b>Total Enterprise Funds</b>	<b>97,814,800</b>		<b>227,189,900</b>		<b>200,000</b>		<b>24,447,600</b>
<b>Internal Service Funds</b>							
Fleet and Equipment Reserve	9,840,900		16,247,900		-		-
Facilities Maintenance	1,240,000		4,823,000		12,600		350,000
Risk Management	14,910,000		39,596,400		-		-
<b>Total Internal Service Funds</b>	<b>25,990,900</b>		<b>60,667,300</b>		<b>12,600</b>		<b>350,000</b>
<b>Capital Projects</b>	<b>200,600,300</b>		<b>-</b>		<b>58,716,000</b>		<b>-</b>
<b>Interdepartmental Charges</b>	<b>-</b>		<b>58,551,800</b>		<b>-</b>		<b>-</b>
<b>Total City Funds</b>	<b>\$ 394,144,900</b>		<b>592,231,000</b>		<b>144,479,600</b>		<b>145,547,400</b>

## CHANGES IN FUND BALANCES – FY27

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
<b>109,894,100</b>		<b>29,456,000</b>		<b>22,575,000</b>		<b>6,881,000</b>	<b>General Governmental Funds</b>
							<b>Special Revenue Funds</b>
81,814,400		11,086,200		-		11,086,200	Education - Operating
15,434,000		2,190,000		-		2,190,000	Education - Other Funds
1,621,000		2,231,200		-		2,231,200	Sales Tax
98,900		368,100		254,100		114,000	Hotel Tax
77,400		322,900		-		322,900	Tobacco Excise Tax
299,700		2,517,100		-		2,517,100	Affordable Housing
1,018,000		648,300		-		648,300	Downtown Parking
5,729,000		(5,352,900)		-		(5,352,900)	Eaglecrest
2,571,300		2,012,400		-		2,012,400	Lands
997,100		541,800		-		541,800	Marine Passenger Fee
20,100		344,300		-		344,300	Port Development Fee
<b>109,680,900</b>		<b>16,909,400</b>		<b>254,100</b>		<b>16,655,300</b>	<b>Total Special Revenue Funds</b>
<b>8,844,000</b>		<b>1,861,100</b>		<b>1,553,600</b>		<b>307,500</b>	<b>Debt Service Fund</b>
<b>135,500</b>		<b>152,500</b>		-		<b>152,500</b>	<b>Special Assessment Funds</b>
-		<b>3,428,600</b>		<b>2,097,200</b>		<b>1,331,400</b>	<b>Jensen-Olson Arboretum</b>
							<b>Enterprise Funds</b>
14,911,800		2,160,700		1,509,200		651,500	Juneau International Airport
165,363,900		74,015,900		3,434,000		70,581,900	Bartlett Regional Hospital
5,485,300		1,660,200		455,900		1,204,300	Harbors
3,301,700		4,649,000		-		4,649,000	Docks
5,704,900		3,632,800		-		3,632,800	Water
14,363,700		5,507,200		-		5,507,200	Wastewater
<b>209,131,300</b>		<b>91,625,800</b>		<b>5,399,100</b>		<b>86,226,700</b>	<b>Total Enterprise Funds</b>
							<b>Internal Service Funds</b>
19,780,500		6,308,300		-		6,308,300	Fleet and Equipment Reserve
4,978,900		746,700		-		746,700	Facilities Maintenance
40,810,600		13,695,800		-		13,695,800	Risk Management
<b>65,570,000</b>		<b>20,750,800</b>		-		<b>20,750,800</b>	<b>Total Internal Service Funds</b>
<b>58,716,000</b>		<b>200,600,300</b>		-		<b>200,600,300</b>	<b>Capital Projects</b>
<b>58,551,800</b>		-		-		-	<b>Interdepartmental Charges</b>
<b>620,523,600</b>		<b>364,784,500</b>		<b>31,879,000</b>		<b>332,905,500</b>	<b>Total City Funds</b>

# CHANGES IN FUND BALANCES

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## Summary

The City and Borough's budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies.

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of no less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve may be adjusted annually based on the most recently audited annual financial statements. Appropriations from the budget reserve require Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$22.6 million for FY27. This amount includes the full reserve for Eaglecrest's annual deficits, consisting of \$3.045 million reserved in FY26 (Resolution 4012) and \$2.307 million in FY27 via draft Resolution 4040 (DOC-5), in compliance with CBJ Charter 9.3(c). Resolution 4040 will be deliberated as part of the Assembly's budget review process and decision on the future of the gondola project.

## Individual Funds

The following is a summary and explanation of the FY27 Proposed Budgets ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

**General Fund** – The budget as presented projects \$21.7 million carry forward of available fund balance after FY26, excluding the \$22.6 million set aside as the general governmental budget reserves. To balance the FY27 Proposed Budget, CBJ is projecting to use \$14.8 million of fund balance to support operating needs and is contributing \$2.7 million to the Restricted Budget Reserve, for a total reserve balance of \$22.6 million and total available balance of \$6.9 million in FY27.

**Eaglecrest** – Eaglecrest continues to struggle to financially support its ski operations. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities. Eaglecrest entered into a partnership with Goldbelt for a \$10 million investment in the installation of a gondola to promote tourism activity. At the time of the FY25 budget, the gondola was anticipated to be fully operational by the end of FY26. Due to project delays and significant cost escalations, the future of the gondola is uncertain and will be deliberated by the Assembly during their budget review process. In FY25, Eaglecrest received a one-time grant of \$518,800 to help support ski area operations until the gondola is operational. In FY26, Eaglecrest requested an additional increase to their general fund subsidy to support current operations. The Assembly approved the general fund subsidy, reserving \$3.045 million of Restricted Budget Reserve for the Eaglecrest FY26 budget deficit. The FY27 budget deficit is expected to be covered by a reserve of up to \$2.307 million of Restricted Budget Reserve balance. Eaglecrest's FY27 ending fund balance is negative \$5.352 million.

**Education Operating and Special Revenue/Other** – These fund balances are managed by the Juneau School District (JSD) Board of Education. JSD is projecting to carry forward a \$16.8 million balance in its Operating Fund and a fund balance of \$2.2 million in its Special Revenue Funds from FY26. In FY24, the district faced a structural budget deficit, which they addressed through reduced expenditures, school consolidation and facility closures. JSD's budget has now stabilized, with their budget request planning for a flat Base Student Allocation from FY26 to FY27 from the State of Alaska.

**Lands and Resource Management** – The projected ending fund balance for FY27 is \$2.0 million. These funds are restricted and not considered available for other general governmental functions.

# CHANGES IN FUND BALANCES

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**Downtown Parking** – The total projected ending fund balance in FY27 is \$648,300. This balance is restricted and not considered available for other general governmental functions.

**Sales Tax** – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The projected ending fund balance for FY27 is \$2.2 million.

**Tobacco Tax** – Tobacco tax funds are used for a variety of functions including the Mobile Integrated Health Program and social service grants. The projected ending fund balance for FY27 is \$322,900.

**Marine Passenger Fee** – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The fund was in a deficit for multiple years due to reduced passenger fee revenue from the COVID pandemic, fully repaying the deficit in FY24. The projected ending fund balance is \$541,800 for FY27.

**Port Development** – The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected ending fund balance for the Port Development Fund is \$344,300 for FY27. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee and Port Development Fee revenue for FY27 is being used for debt service on the revenue bonds issued for the Seawalk and multiple waterfront capital improvement projects.

**Affordable Housing and Hotel Tax** – The projected carryover for these funds is obligated for specific uses and not considered available for general governmental functions.

**Enterprise Funds (for all funds)** – The total available projected carryover of \$86.2 million for FY27 represents expendable resources for each fund and is not available for general governmental functions.

**Fleet Services** – Fleet services include both Fleet and Equipment Reserve and Fleet Maintenance. The projected ending fund balance for FY27 is \$6.3 million. The entire FY27 balance is attributable to Fleet and Equipment Reserve Fund. The Fleet and Equipment Reserve Fund is used to acquire equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan.

**Risk Management** – The total ending fund balance for FY27 is \$13.7 million. Of this balance, \$5.4 million is attributable to the Self-Insurance Employee Benefits component and \$8.3 million is attributable to CBJ's Liability Insurance component. These reserve funds support all CBJ functions including Bartlett Regional Hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

**Special Assessments/LID's** – The fund balance carryover of \$152,500 for FY27 is comprised of consolidated LID fund balances. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

**Debt Service** – The ending FY27 fund balance is projected at \$307,500, with a \$1.5 million reserve. The reservation of fund balance is for the 2014 Seawalk and 2015 Port (16B Dock) general obligation bonds, as required by the bond covenant. There are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

**Jensen-Olson Arboretum** – The projected carryover for FY27 is \$3.4 million, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. CBJ has reserved the principal amount, which the CBJ is precluded from spending as per the terms of the trust agreement.

The remaining items contained in these schedules have been included for number comparisons only. The amounts shown do not represent available resources.

# PROPERTY ASSESSMENT AND TAXATION

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## **AUTHORITY**

The City and Borough of Juneau’s authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide projected “taxable” assessed value (full and true less exempted properties) for the 2027 fiscal year (2026 calendar year) is \$6.7 billion, up 2.1% from fiscal year 2026.

The rate of levy is to be fixed by Assembly resolution, determined annually before June 15, per AS 29.45.240. The State of Alaska requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030).

The taxable assessed value is net of a projected \$558 million of property exemptions. The Senior Citizen and Disabled Veteran exemptions are about 71% of the total.

## **ASSESSED VALUE CHANGES**

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY27 (calendar 2026) at \$6.7 billion. This amount includes both real and business personal property assessments. This represents an increase of approximately \$139.9 million (2.1%) over the previous year. The City Assessor attributes the assessed value growth to slightly increased residential home prices and new construction.

# PROPERTY ASSESSMENT AND TAXATION

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## MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%) of property value. A CBJ resident charged the “total mill rate” of the proposed 9.92 mills is paying property taxes equal to 0.992% of their assessed value. A one-mill levy assessed borough-wide will generate \$6.6 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two, or all three of these levies plus the debt service mill levy. Approximately 91.6% of taxable property is subject to the combined mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY25</u>	<u>Adopted FY26</u>	<u>Proposed FY27</u>
<b>Operational</b>			
Areawide	6.20	6.40	6.24
Roded Service Area	2.45	2.45	2.45
Capital City Fire/Rescue	0.31	0.31	0.31
Total Operational	8.96	9.16	9.00
<b>Debt Service</b>	1.08	1.08	0.92
<b>Total Mill Levy</b>	<b>10.04</b>	<b>10.24</b>	<b>9.92</b>
Mill Change		0.20	(0.32)
% Change		2.0 %	(3.1) %

The 2026 property assessments do not include an estimated \$394 million in required State exemptions for 2,900 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY27 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veteran’s assessment exemption program is estimated at \$3.9 million.

In October 2025, the CBJ voters approved a 9-mill operational property tax levy restriction on taxable property. This restriction does not apply to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The proposed operating mill levy for FY27 is 9 mills, a 0.16 mill decrease from FY26, and the debt mill levy is proposed to be 0.92 mills, a 0.16 decrease from FY25. This brings the total proposed FY27 mill levy to 9.92, a decrease of 0.32 mills from FY26.

# PROPERTY ASSESSMENT AND TAXATION

## MILL LEVY HISTORY

Fiscal Year	Assessed Value % Change	Assessed Valuation (millions)	Operational Mill Levies				Debt Service Mill Levy	Total Mill Levies
			Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All Areas)		
1998	13.1%	\$2,084.1	3.95	5.71	0.98	10.64	1.25	11.89
1999	1.8%	\$2,121.8	4.23	5.48	0.93	10.64	1.38	12.02
2000	1.0%	\$2,144.0	4.60	5.18	0.92	10.70	1.52	12.22
2001	7.4%	\$2,302.2	4.88	5.19	0.74	10.81	1.22	12.03
2002	9.7%	\$2,524.5	4.73	4.72	0.75	10.20	1.27	11.47
2003	1.9%	\$2,571.4	4.97	4.72	0.75	10.44	1.03	11.47
2004	2.4%	\$2,631.9	5.52	4.24	0.68	10.44	1.20	11.64
2005	3.0%	\$2,709.6	5.55	4.69	0.70	10.94	1.06	12.00
2006	16.5%	\$3,156.7	6.32	3.30	0.36	9.98	1.19	11.17
2007	16.2%	\$3,666.7	6.71	2.26	0.29	9.26	0.91	10.17
2008	4.8%	\$3,843.4	6.97	2.07	0.22	9.26	1.11	10.37
2009	3.3%	\$3,969.3	6.22	2.60	0.34	9.16	1.21	10.37
2010	-0.6%	\$3,945.2	7.11	1.95	0.20	9.26	1.34	10.60
2011	1.1%	\$3,989.3	6.98	1.93	0.35	9.26	1.25	10.51
2012	3.2%	\$4,115.8	6.56	2.24	0.46	9.26	1.29	10.55
2013	4.6%	\$4,304.5	6.66	2.17	0.43	9.26	1.29	10.55
2014	1.9%	\$4,387.2	6.64	2.23	0.39	9.26	1.40	10.66
2015	0.2%	\$4,396.1	6.64	2.20	0.42	9.26	1.50	10.76
2016	2.4%	\$4,502.9	6.70	2.20	0.36	9.26	1.50	10.76
2017	4.4%	\$4,700.8	6.60	2.30	0.36	9.26	1.40	10.66
2018	3.6%	\$4,871.2	6.70	2.30	0.36	9.36	1.30	10.66
2019	0.7%	\$4,906.0	6.70	2.30	0.36	9.36	1.30	10.66
2020	2.3%	\$5,017.1	6.70	2.45	0.31	9.46	1.20	10.66
2021	2.0%	\$5,117.0	6.70	2.45	0.31	9.46	1.20	10.66
2022	6.5%	\$5,420.0	6.60	2.45	0.31	9.36	1.20	10.56
2023	6.2%	\$5,757.4	6.60	2.45	0.31	9.36	1.20	10.56
2024	13.0%	\$6,506.0	6.20	2.45	0.31	8.96	1.20	10.16
2025	0.6%	\$6,547.8	6.20	2.45	0.31	8.96	1.08	10.04
2026	0.3%	\$6,566.9	6.40	2.45	0.31	9.16	1.08	10.24
2027	2.1%	\$6,706.9	6.24	2.45	0.31	9.0	0.92	9.92

This chart above shows the individual as well as combined (overlapping) mill rates for the three taxing areas and debt service.

# PROPERTY ASSESSMENT AND TAXATION

## COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

The City and Borough of Juneau is a home rule unified City-Borough government. Juneau’s unified City concept was adopted by the voters in 1970. The unification combined the Cities of Juneau and Douglas and the Greater Juneau Borough into a single governmental unit.

In 1988, the Assembly formed the Roded Service Area. Under this revised concept, services previously funded as areawide were transferred to the new Roded Service Area (see below). This shift provided tax relief to properties outside of the Roded Service Area for services not considered reasonably available to these properties.

In March 1994, the Assembly made a second modification to Juneau’s service areas by consolidating all of the fire service areas (seven in total) into a single service area. Consolidation of the fire service areas provides residents with improved fire response services. This consolidation also resulted in a single property tax mill levy for the fire service area.

General governmental services are divided into the following three taxing areas –

**Areawide:**

- |                                  |   |                     |
|----------------------------------|---|---------------------|
| Education                        | Libraries                               | Visitor Services    |
| Legislative (Mayor and Assembly) | Finance                                 | General Engineering |
| Manager’s Office                 | Human Resources                         | RecycleWorks        |
| Law                              | Community Development                   | Capital Projects    |
| Clerk’s Office                   | Fire and Emergency Services (Ambulance) |                     |
| Information Technology           | Parks and Landscape Maintenance         |                     |

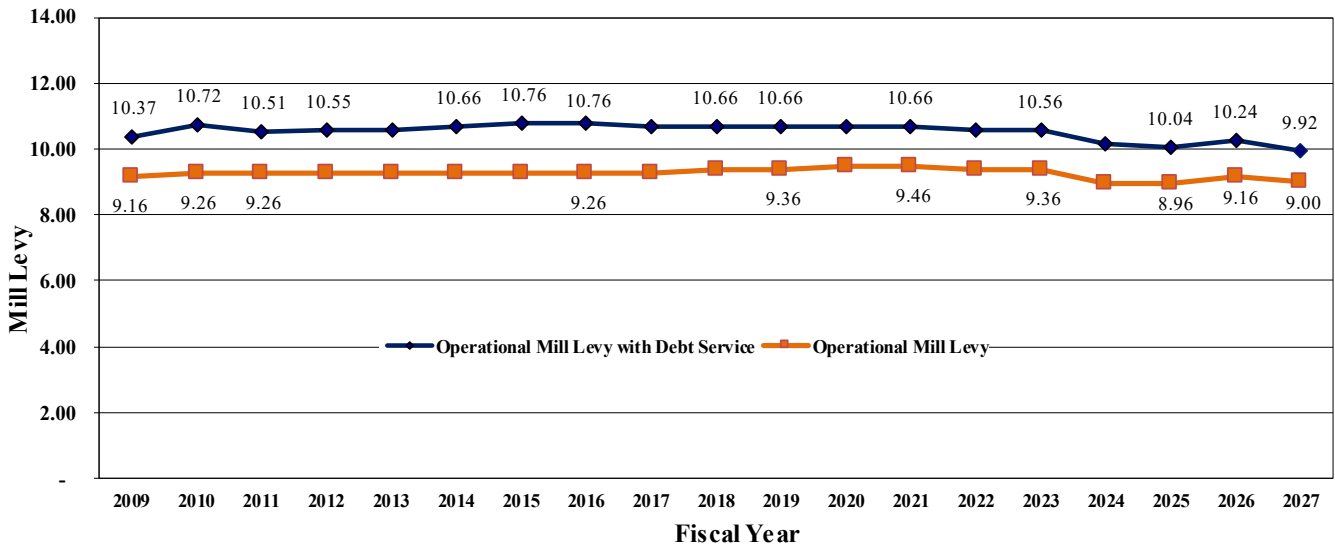
**Roded Service Area:**

- |         |                    |
|---------|--------------------|
| Police  | Parks & Recreation |
| Streets | Transit            |

**Fire Service Area:**

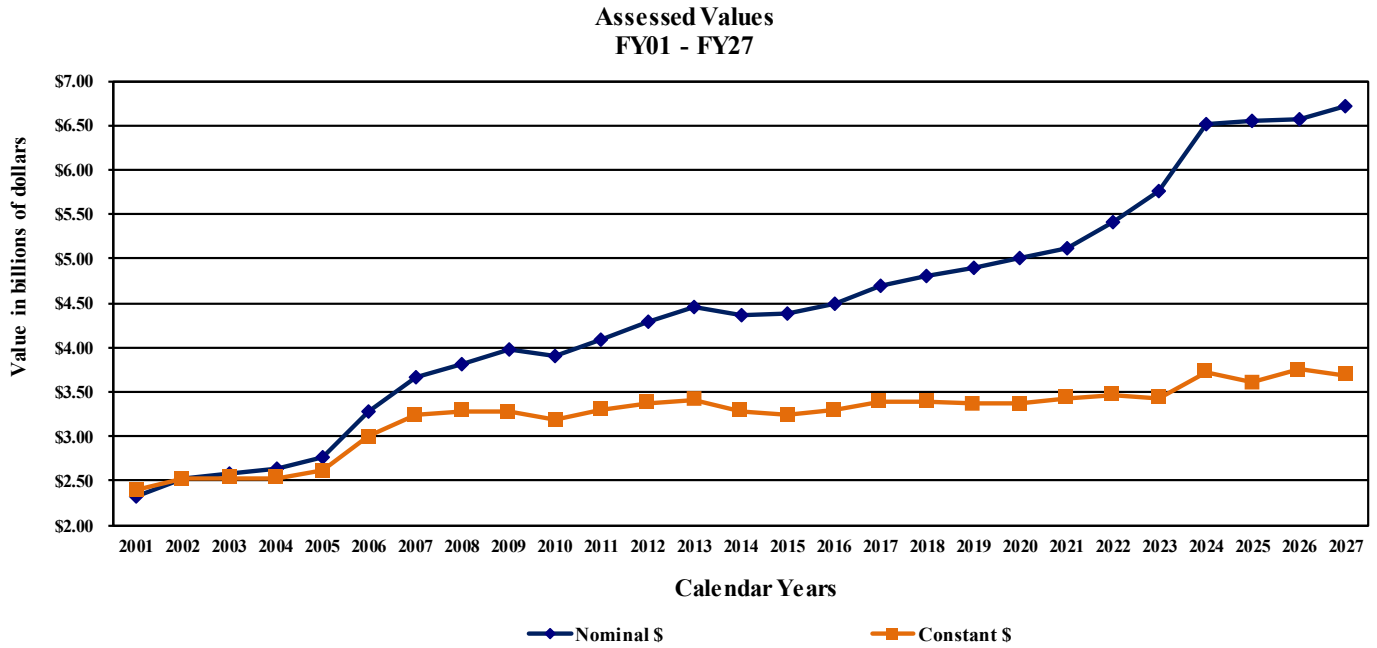
- |                                    |
|------------------------------------|
| Fire and Emergency Services (Fire) |
|------------------------------------|

The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the past 19 years. The City’s practice has been to reduce the operating mill levy when financially practical.



# PROPERTY ASSESSMENT AND TAXATION

The graph below shows the trend in borough-wide certified assessed values since 2001. Values are displayed for both inflation adjusted, “constant”, and non-adjusted, “nominal” dollars. The “constant” dollar line has been included to show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus inflation). The CPI purchasing value adjustment used was the average of Anchorage’s and Seattle’s CPI-U. Senior citizen and veteran property assessed values are excluded for comparison purposes.



# NOTES

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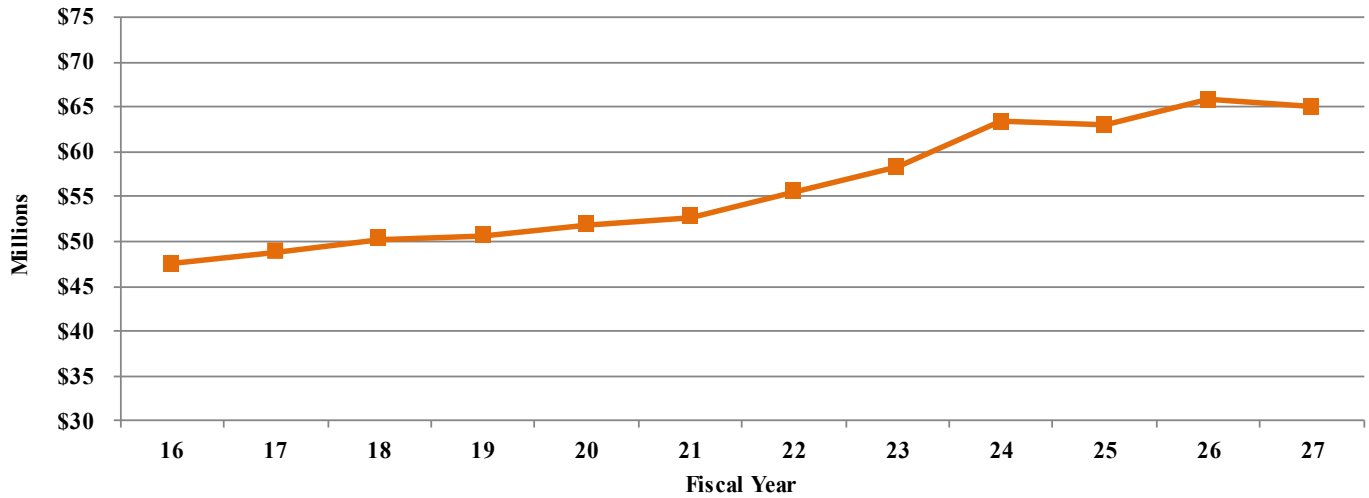
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# MAJOR REVENUES

## REVENUE FROM LOCAL SOURCES

### PROPERTY TAX REVENUES

FY26 property tax revenue is projected at \$65.8 million, an increase of \$2.9 million or 4.6% over FY25. FY27 property tax revenue is projected at \$65.0 million or 1.2% under FY26. The mill rate for FY26 was 10.24 and the FY27 Proposed mill rate is 9.92, a 0.32 mill decrease from FY26.



FY16-25 are based on actual collections

FY26-27 are based on budget projections

For more information regarding property tax revenues, please see section entitled “Property Assessment and Taxation.”

# MAJOR REVENUES

## SALES TAX REVENUES

General Sales Tax revenues for FY25 were \$71.0 million, an increase of \$6.1 million or 9.4% from FY24. The FY26 Projected is estimated to be \$60.9 million. The FY27 Proposed is projected at \$56.1, a decrease of \$4.8 million or 7.9%. The FY26 projected actuals and FY27 Proposed sales tax revenues are anticipated to decrease due to the October 2025 ballot measure which exempts sales tax from residential utilities and food eligible for federal Supplemental Nutrition Assistant Program (SNAP).

### GENERAL SALES TAX

CBJ voters have imposed a general sales tax as allowed by Alaska Statute 29.53.415. The general sales tax is to be collected on all retail sales, rentals (except long-term residential) and services performed within CBJ boundaries, with certain exceptions as listed in CBJ Code Section 69.05.040. Starting in 2021, the General Sales Tax was also applied to the remote sale of goods and services delivered into the borough from other jurisdictions. Beginning at the end of 2025, residential utilities and food eligible for federal SNAP benefits are exempt from sales tax.

#### PERMANENT SALES TAX

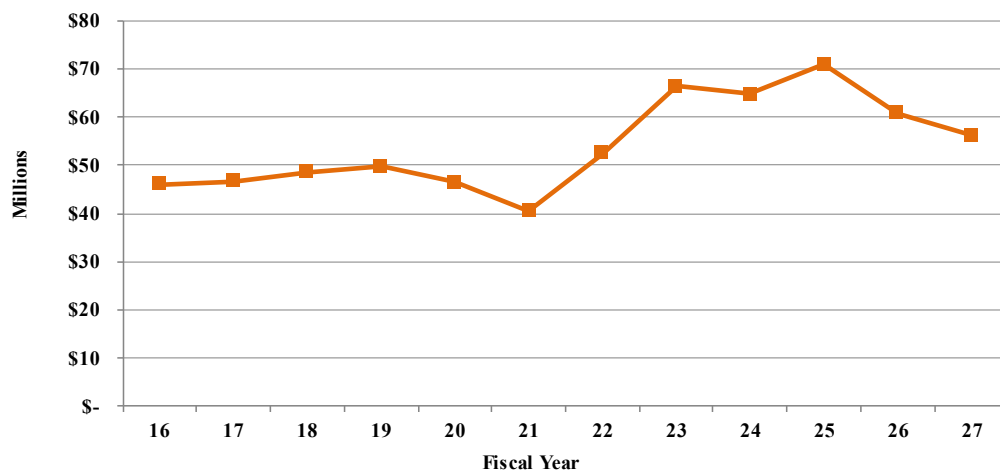
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

#### TEMPORARY 1% SALES TAX

- October 1, 2018 – September 30, 2023. This 1% tax was voter-approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the airport, Aurora Harbor, Water and Wastewater infrastructure, maintenance and improvements; Augustus Brown Pool, Centennial Hall, and other parks and recreation facilities. This sales tax is was renewed on the October 2022 voter ballot, and the renewed sales tax is in effect from October 1, 2023 – September 30, 2028.
- October 1, 2023 – September 30, 2028. This 1% tax was voter approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the school district and harbor projects; parks and recreation and other miscellaneous projects. This tax also funds childcare and affordable housing.

#### TEMPORARY 3% SALES TAX

- Effective July 1, 2022, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2027. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to both capital improvements and general government services.



FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

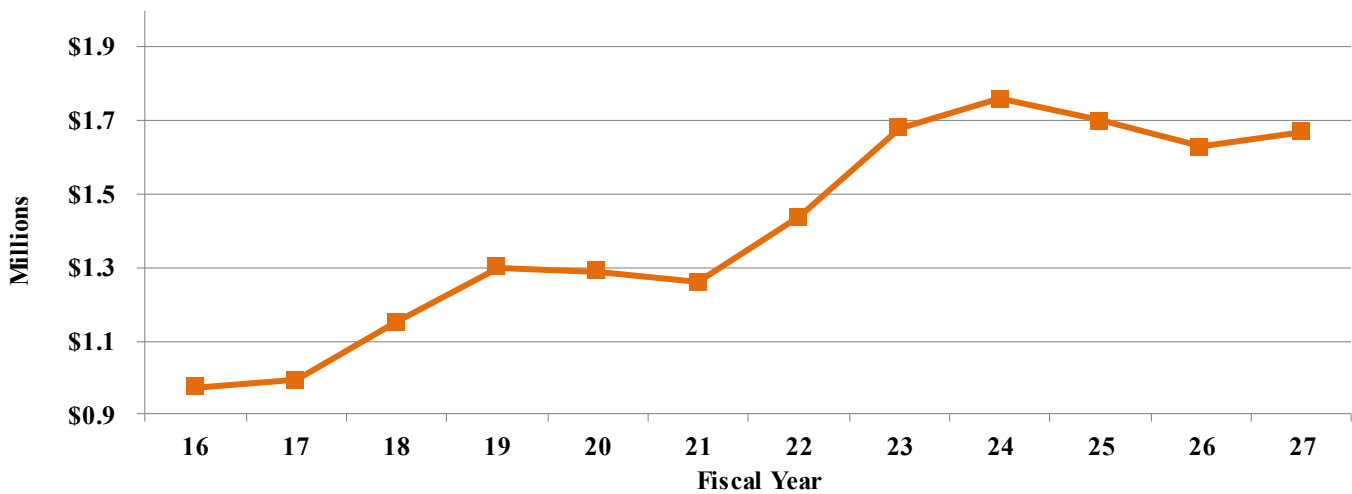
# MAJOR REVENUES

## LIQUOR & MARIJUANA SALES TAX

On January 1, 1985, CBJ voters imposed a 3% tax on the retail sales of alcoholic beverages within CBJ boundaries (CBJ Code 69.05.020). The liquor sales tax is an additional tax on top of the general sales tax, created to generate revenue to provide support to local social service programs.

On January 1, 2017, CBJ voters imposed a 3% tax on the retail sales of marijuana and marijuana products within CBJ boundaries (CBJ Code 69.05.020). The marijuana sales tax is an additional tax on top of the general sales tax.

Liquor and marijuana tax revenues for FY25 were \$1.70 million. FY26 projections for liquor and marijuana tax revenues is \$1.63 million, a decrease of \$70,000 (4.1%) from FY25. The tax revenues are forecasted to slightly increase by \$40,000 (2.5%) at \$1.67 in FY27.



FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

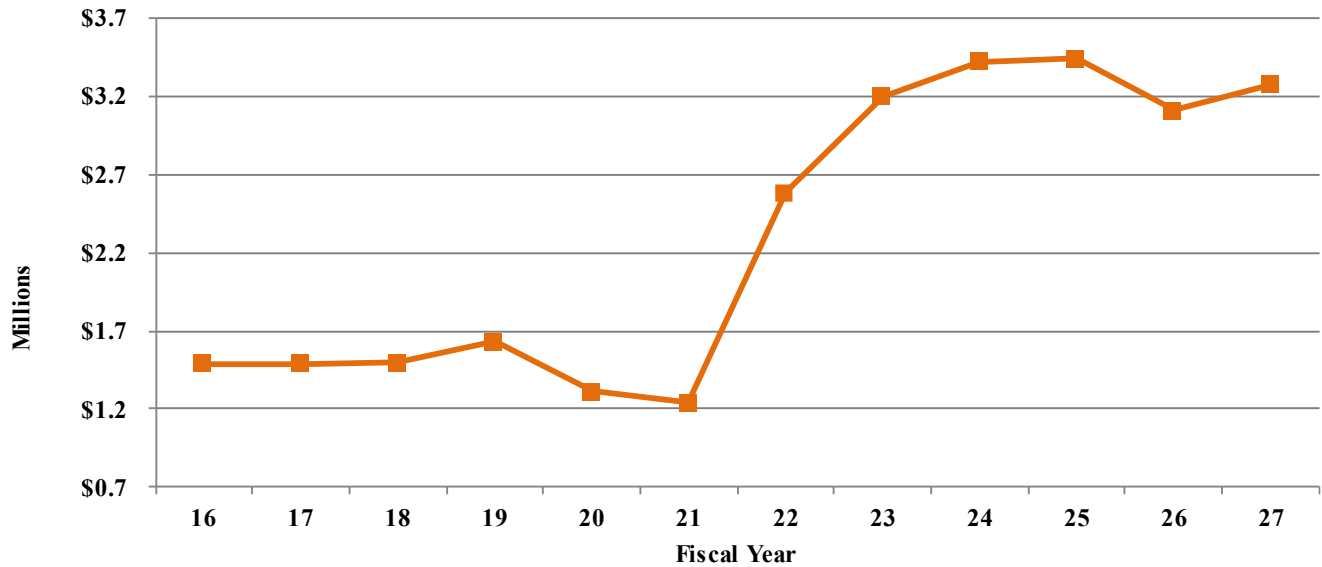
## HOTEL-MOTEL ROOM TAX

On January 1, 1981, CBJ voters imposed a tax on transient room rental under CBJ Code 69.07.010 through 69.07.140. The original tax imposed was 3% of gross receipts on room rents to persons occupying rooms for less than 30 days.

Effective January 1, 1985, and 1989, voters approved additional permanent 2% increases in the hotel-motel room tax. This brought the total hotel-motel room tax to 7% of gross room receipts.

Effective January 1, 2020, voters approved an additional 2% increase in the hotel-motel room tax. This brought the total hotel-motel room tax to 9% of gross room receipts.

Hotel-Motel room tax revenues for FY25 were \$3.44 million. FY26 hotel-motel room tax revenues are projected to be \$3.11 million, a decrease of \$332,600 (9.7%) from FY25. In FY27, hotel receipts are expected to slightly increase by \$170,000 (5.5%) for a total of \$3.28 million.



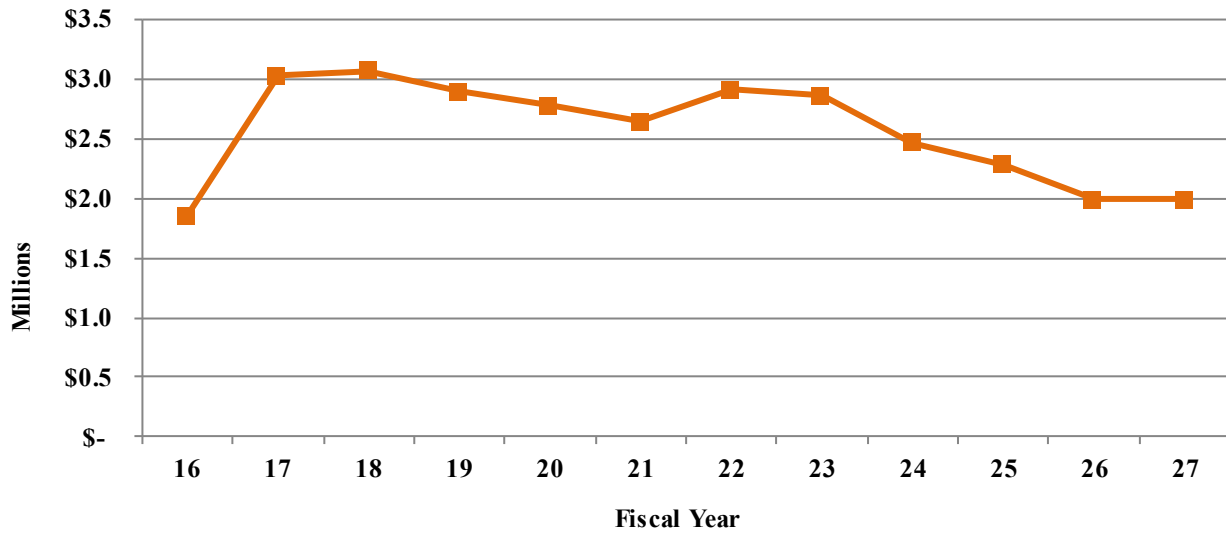
FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

## TOBACCO EXCISE

Legislation to increase the tobacco excise tax on cigarettes from \$1 to \$3 per pack was adopted on February 2, 2015, effective April 1, 2015 (Ordinance 2015-01(b)). The excise tax on “other tobacco products” remains at 45% of the wholesale price, but the definition was expanded to cover e-cigarettes effective April 1, 2015.

FY25 tax revenues were \$2.28 million. FY26 revenues are projected to decrease to \$1.99 million. FY27 revenues are expected to remain flat to FY26.



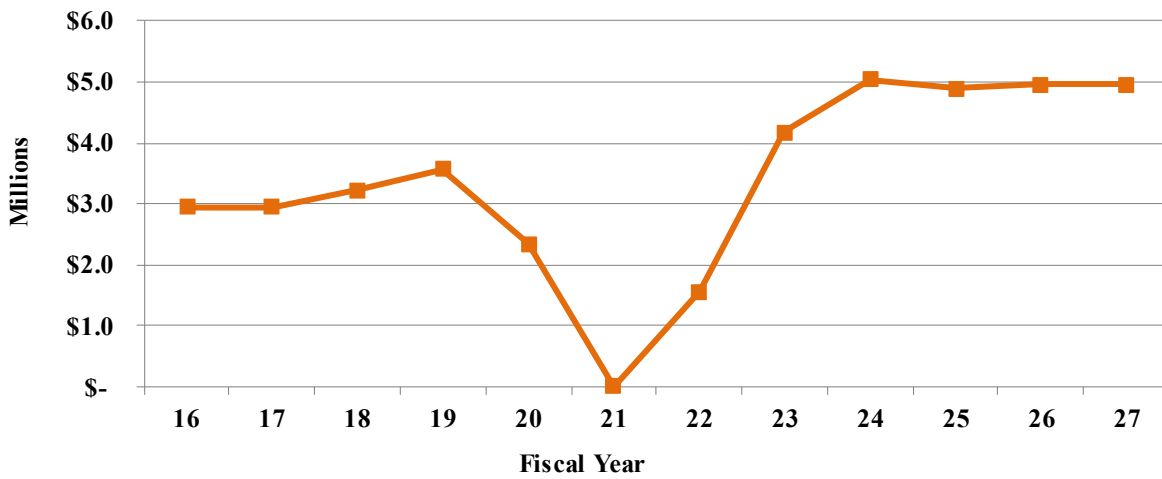
FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

## PORT DEVELOPMENT FEE

With the cruise economy normalized after COVID-19, the CBJ's port development revenue has continued to stabilize. The FY25 revenues were \$4.90 million. FY26 revenues are expected to increase slightly to \$4.95 million. FY27 port development fees are expected to remain flat to FY26, projected at \$4.95 million.

The proceeds from this fee are to be used to fund capital improvements to areas utilized by the marine enterprise.



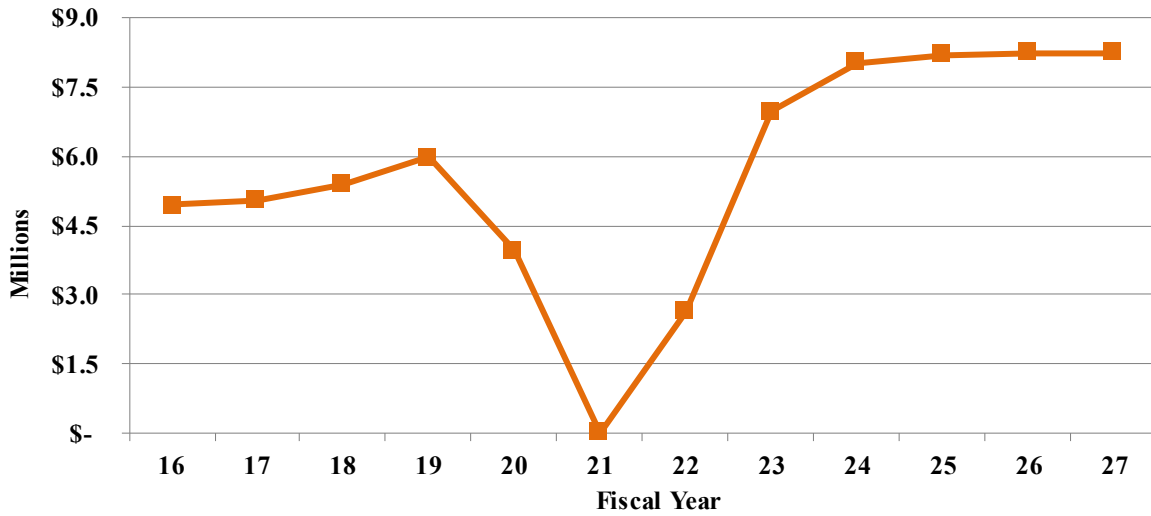
FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

## CBJ MARINE PASSENGER FEE

On October 5, 1999, the CBJ voters in a general election adopted an initiative establishing a \$5 per passenger marine passenger fee. This fee was to become effective February 23, 2000 with no expiration date set.

Marine Passenger Fee revenue for FY25 was \$8.21 million. FY26 and FY27 revenues are projected at \$8.25 million.



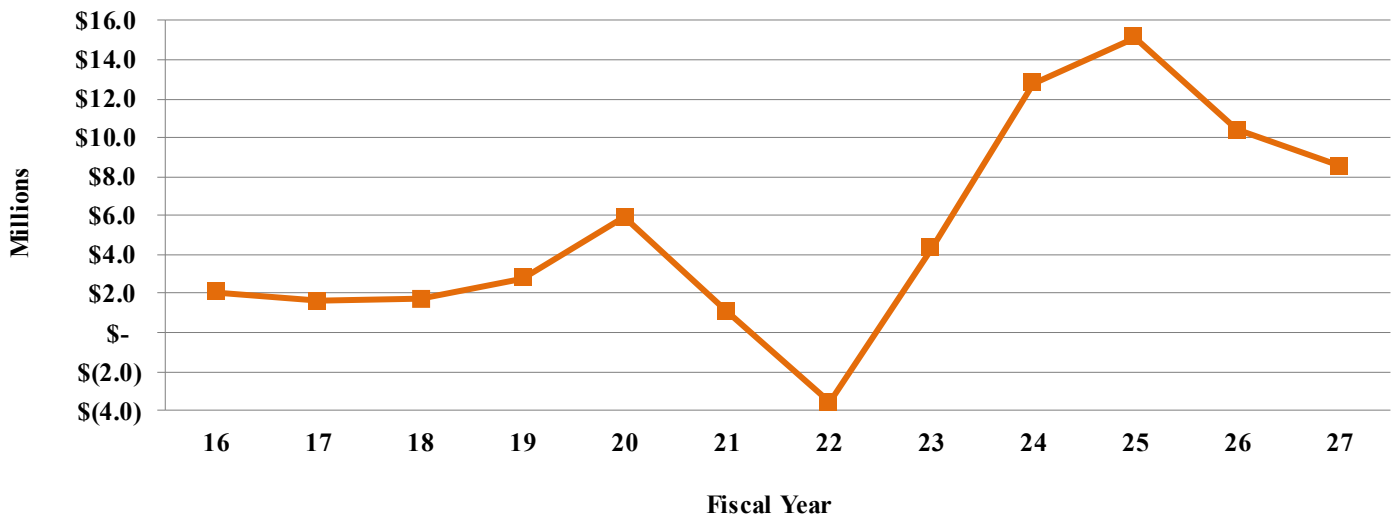
FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

## INVESTMENT INTEREST INCOME

The CBJ receives interest income from Central Treasury Investments, Local Improvement Districts (LID) and various delinquent accounts receivable. Interest income from Central Treasury investments represents the largest interest income source. Investments are made in accordance with CBJ Code 57.25.010 through 57.25.140. Investment selection places security of the principal as the prime objective with liquidity and yield as important secondary considerations.

Interest income experienced an investment gain in FY25 at \$15.16 million, increasing \$2.37 million from FY24. Interest rates have decreased and FY26 is projected at \$10.39 million. The FY27 projected revenue is anticipated to continue to decrease to \$8.58 million or 17.4% under FY26.



FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

## REVENUE FROM STATE SOURCES

### SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions since FY16.

The FY18 foundation funding was \$38.2 million, a decrease of \$1.5 million or 3.7% over FY17.

The FY19 foundation funding was \$37.8 million, a decrease of \$400,000 or 1.0% over FY18.

The FY20 foundation funding was \$37.7 million, a decrease of \$127,200 or 0.3% over FY19.

The FY21 foundation funding was \$37.0 million, a decrease of \$634,200 or 1.7% over FY20.

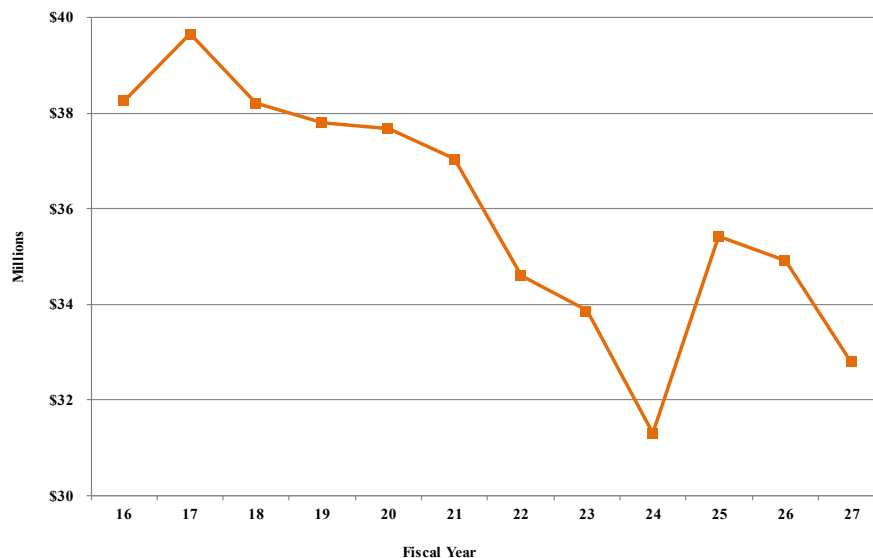
The FY22 foundation funding was \$34.6 million, a decrease of \$2.4 million or 6.6% over FY21.

The FY23 foundation funding was \$33.9 million, a decrease of \$700,000 or 2% over FY22.

The FY24 foundation funding was \$31.3 million, a decrease of \$2.5 million or 7.6% over FY23.

The FY25 foundation funding was \$35.4 million, an increase of \$4.1 million or 13.2% over FY24.

In FY25, State Foundation Funding total includes one-time outside-the-formula funding totaling \$5,623,100 authorized via Alaska House Bill 268 in June 2024. The foundation funding projection for FY26 is \$34.9 million. The base student allocation was set at \$6,660 for FY26 and the School District's FY27 budget assumes this amount will remain flat at \$6,660. The actual student population for FY26 is 3,832. The FY27 foundation funding is projected to be \$32.8 million, a decrease of \$2.13 million (6%) from FY26. In FY27 the student population is projected at 3,767 students.



FY16-25 are based on actual revenue collected  
FY25-27 are based on estimated collections

# MAJOR REVENUES

## SCHOOL PERS/TRS FUNDING

Starting in FY08, the State has been providing funding assistance to local governments and school districts to help defray the increased costs of the PERS and TRS retirement systems. The School District has received the following from this funding source:

FY15 Actual	\$	77.4M		FY22 Actual	\$	6.2M
FY16 Actual	\$	5.5M		FY23 Actual	\$	3.6M
FY17 Actual	\$	4.8M		FY24 Actual	\$	3.8M
FY18 Actual	\$	4.7M		FY25 Actual	\$	4.2M
FY19 Actual	\$	5.5M		FY26 Projected	\$	6.2M
FY20 Actual	\$	6.3M		FY27 Proposed	\$	6.9M
FY21 Actual	\$	6.2M				

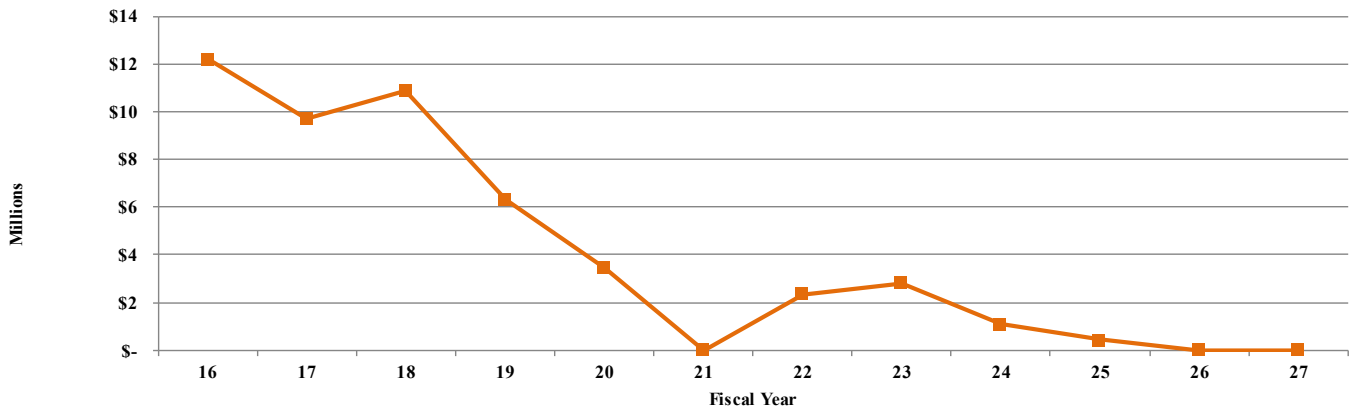
In FY15, the PERS/TRS retirement systems received a one-time contribution of \$3 billion from state budget surplus monies to reduce the plans' unfunded liability. These amounts were equal to 232% and 528% of the required employer contribution for PERS/TRS, respectively.

## SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

Alaska Statute 14.11.100 provides for state aid to assist in funding the costs of school construction debt incurred by local government units. Originally established to reimburse payments made after July 1, 1975, several changes and modifications have been made to the program over the years, such as extending the deadline for voter authorization of qualifying debt and changing the reimbursable percentage rates.

The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

When funded by the Legislature and Governor, CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY15-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of the State's reduction in School Construction Debt Reimbursement to communities and also certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. Then, beginning in FY20, the State again cut SBDR payments to the City by 50%, resulting in a large decrease in funding. The State did not provide any SBDR support in FY21, only 42% of eligible school bond debt reimbursement in FY22, and 100% again in FY23. In FY24, reimbursement was \$1.1 million. In FY25 \$440,000 was reimbursed. Reimbursement eligible school bonds have been fully paid off, so no reimbursement is reflected in FY26 or FY27.



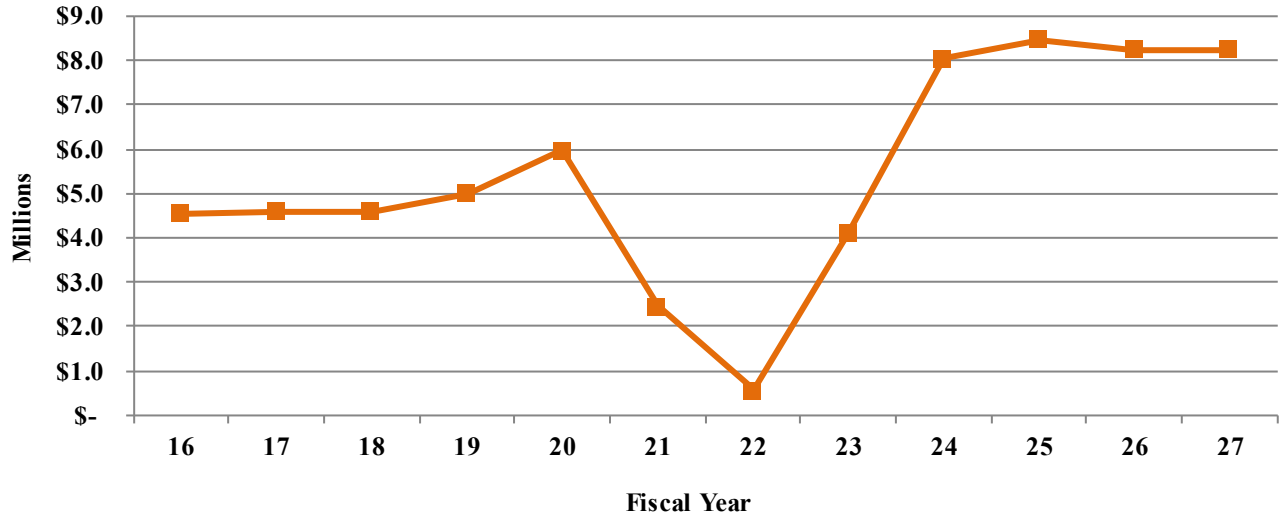
FY16-25 are based on actual revenue collected  
 FY26-27 are based on estimated collections

# MAJOR REVENUES

## STATE MARINE PASSENGER FEE (COMMERCIAL PASSENGER VESSEL - CPV)

The State of Alaska instituted a State marine passenger fee to be collected beginning in 2011, with the CBJ receiving the first payment from the State in FY12. The CBJ receives \$5 per passenger of the amount collected by the State.

CBJ received \$8.47 million in State Marine Passenger Fee revenue in FY25. FY26 is anticipated to reduce slightly decrease to \$8.25 million. FY27 revenues are expected to remain flat to FY26.



FY16-25 are based on actual revenue collected  
FY26-27 are based on estimated collections

# MAJOR REVENUES

## REVENUE FROM FEDERAL SOURCES

Revenues from federal sources for general government in FY25 were \$3.7 million. In FY26, federal sources for general government are projected at \$4.5 million, reflecting an increase of \$757,700 (20%) over FY25 actuals. FY27 budgeted federal support amounts are anticipated to increase immaterially over FY26. The change in federal administration has continued to create uncertainty about funding, including the loss of some direct funding from the federal government or as pass-through from the State. The situation is being monitored closely by the City and Borough of Juneau, but the full impacts continue to be unknown.

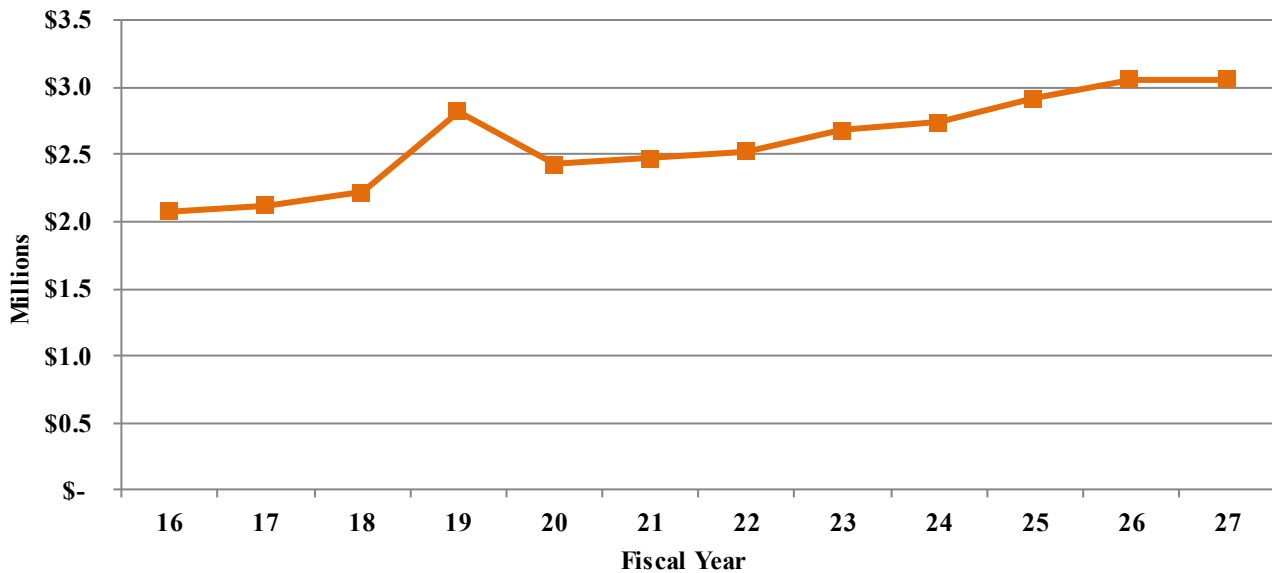
## FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

The payment-in-lieu-of-taxes is calculated by multiplying all lands within the boundaries by cents per acre (cents determined by federal law annually) and deducting payments received under other federal programs (e.g. National Forest Timber Receipts). Local governments are currently guaranteed a minimum of at least \$0.29 per acre for all lands within the administrative boundaries. If 100% funding is not available to carry out the program, the funds are distributed on a prorated basis.

CBJ's PILT payments vary from year to year depending on variables such as cents per acre, population, the amount of National Forest Timber Receipts received in prior year and the federal proration factor due to the annual appropriation level.

PILT revenues increased in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. No Federal PILT revenue was received for FY14 as the program was not reauthorized due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. Revenue for FY25 was \$2.9 million. FY26 is projected to slightly increase to \$3.1 million (4.9%). FY27 is expected to remain flat to FY26.



FY16-25 are based on actual revenues collected  
FY26-27 are based on budgeted projections

# MAJOR REVENUES

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## AMERICAN RESCUE PLAN ACT

The Federal Government signed the \$1.9 trillion American Rescue Plan Act into law on March 11, 2021, representing a large effort to combat the impacts of the COVID-19 pandemic. The Act provides \$350 billion in emergency funding for state, local, territorial, and tribal governments, of which \$130 billion is allocated to local governments. The Act includes a broad definition of allowable uses and added purposes like recoupment of lost revenue. The funds must be used by December 31, 2024. The Act also extends the eligible expenditure period for the CARES Act funds from December 30, 2020 to December 31, 2021.

CBJ's \$13.9 million allocation of American Rescue Plan Act funding is reflected as a federal revenue source in the FY21, FY22, and FY23 budgets, presented as part of the COVID-19 Pandemic Response Fund in the Non-Departmental Special Revenue Funds section of the book. CBJ was also awarded \$2.6 million from the Local Assistance and Tribal Consistency Fund under the American Rescue Plan Act, with fund disbursement split evenly between FY23 and FY24, which is also reflected as part of the COVID-19 Pandemic Response Fund.

The Pandemic Response Fund was closed in FY25 as final activity was completed.

# **NONDEPARTMENTAL SPECIAL REVENUE FUNDS**

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This section contains various Revenue Funds. The funds are listed mainly for accounting purposes to keep track of revenues and support to service departments. The dollar amounts listed in these funds support the budgeted service listed in other sections.

## **REVENUE FUNDS**

**Sales Tax**

**Hotel Tax**

**Affordable Housing**

**Tobacco Excise Tax**

**Port Development**

**Marine Passenger Fee**

**COVID-19 Pandemic Response Fund**

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

	FY25 Actuals	FY26			FY27 Proposed Budget
		Adopted Budget	Amended Budget	Projected Actuals	
<b>EXPENDITURES</b>					
Interdepartmental Charges	\$ 1,412,900	1,415,400	1,415,400	1,415,400	1,491,000
Senior Sales Tax Rebates	122,900	130,000	130,000	114,400	130,000
Sales Tax Support to:					
Fire Service Area	1,340,900	3,562,900	3,562,900	3,562,900	-
Roaded Service Area	2,581,700	19,191,700	19,191,700	19,191,700	12,066,600
General Fund - Areawide	35,164,300	13,445,700	12,585,700	12,585,700	18,525,700
General Governmental	39,086,900	36,200,300	35,340,300	35,340,300	30,592,300
Affordable Housing	500,000	1,000,000	1,000,000	1,000,000	750,000
Fleet and Equipment Reserve	498,400	-	-	-	-
Areawide Capital Projects	34,875,000	28,028,700	28,028,700	28,028,700	19,250,000
Liquor/Marijuana Tax Support to:					
Mayor & Assembly - Childcare	-	440,000	440,000	440,000	440,000
Fire and Emergency Services	-	975,000	975,000	975,000	975,000
<b>Total Expenditures</b>	<b>76,496,100</b>	<b>68,189,400</b>	<b>67,329,400</b>	<b>67,313,800</b>	<b>53,628,300</b>
<b>FUNDING SOURCES</b>					
Sales Tax:					
Permanent 1% - Gen. Government	14,528,900	14,063,000	14,063,000	12,199,300	11,279,300
Temporary 3%, Term 07/01/22 - 06/30/27					
General Government Operations 1%	14,528,900	14,063,000	14,063,000	12,199,300	11,279,300
Roads, Sidewalks, Related Infrastructure 1%	14,528,900	14,063,000	14,063,000	12,199,300	11,279,300
Capital Improvements, Community Grants, and Other Public Services 1%	14,528,900	14,063,000	14,063,000	12,199,300	11,279,300
Temporary 1% for Capital Projects, Term 10/01/23 - 09/30/28	14,528,900	14,063,000	14,063,000	12,199,300	11,279,300
Liquor Sales Tax 3%	1,251,400	1,270,000	1,270,000	1,200,000	1,230,000
Marijuana Sales Tax 3%	445,500	440,000	440,000	430,000	440,000
Licenses, Permits, and Fees	16,700	14,500	14,500	14,000	12,000
Other Revenue	53,200	53,200	53,200	53,200	53,200
Support from:					
Capital Projects	57,700	-	-	-	-
<b>Total Funding Sources</b>	<b>74,469,000</b>	<b>72,092,700</b>	<b>72,092,700</b>	<b>62,693,700</b>	<b>58,131,700</b>
<b>FUND BALANCE</b>					
Beginning of Period	4,375,000	2,347,900	2,347,900	2,347,900	(2,272,200)
Increase (Decrease) in Fund Balance	(2,027,100)	3,903,300	4,763,300	(4,620,100)	4,503,400
<b>End of Period Fund Balance</b>	<b>\$ 2,347,900</b>	<b>6,251,200</b>	<b>7,111,200</b>	<b>(2,272,200)</b>	<b>2,231,200</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Interdepartmental Charges	\$ 94,500	86,100	86,100	86,100	98,900
Support to:					
General Fund:					
Centennial Hall	636,600	708,700	708,700	708,700	715,400
Finance:					
Short-Term Rental Data Collection	20,000	25,000	25,000	25,000	-
Mayor & Assembly Grants:					
Travel Juneau	1,267,900	1,267,900	1,267,900	1,267,900	1,267,900
Debt Service	297,600	463,600	463,600	463,600	474,800
Affordable Housing	1,075,500	603,400	603,400	603,400	468,900
<b>Total Expenditures</b>	<b>3,392,100</b>	<b>3,154,700</b>	<b>3,154,700</b>	<b>3,154,700</b>	<b>3,025,900</b>
<b>FUNDING SOURCES</b>					
Hotel Tax Revenue	3,442,600	3,460,000	3,460,000	3,110,000	3,280,000
<b>Total Funding Sources</b>	<b>3,442,600</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,110,000</b>	<b>3,280,000</b>
<b>FUND BALANCE</b>					
<b>Reserve</b>					
Beginning Reserve Balance	532,300	999,700	999,700	999,700	1,227,200
Increase (Decrease) in Reserve	467,400	305,300	305,300	227,500	254,100
<b>End of Period Reserve</b>	<b>\$ 999,700</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>1,227,200</b>	<b>1,481,300</b>
<b>Available Fund Balance</b>					
Beginning of Period	803,100	386,200	386,200	386,200	114,000
Increase (Decrease) in Fund Balance	(416,900)	-	-	(272,200)	-
<b>End of Period Available Fund Balance</b>	<b>\$ 386,200</b>	<b>386,200</b>	<b>386,200</b>	<b>114,000</b>	<b>114,000</b>

(1) In FY24, the Assembly adopted Resolution 3040(b)(am) regarding the intended allocation of the 9% Hotel-Bed Tax. The resolution states: "The City and Borough of Juneau Assembly will provide funding priorities for use of the nine percent (9%) HBT to the Manager at the beginning of each budget year, which should include allocating the 2% temporary tax to Centennial Hall Improvements as expressed by the voters in 2019, as well as stable and adequate funding for Tourism Promotion and Centennial Hall Operations, and affordable housing. The Manager shall then be responsible for presenting budget recommendations based on HBT revenues and the needs of the community and visitors to our community." In FY24, a reserve was established in the Hotel-Bed Tax Fund for any remaining balance of the 2% temporary tax to Centennial Hall Improvements that wasn't allocated to debt service for the 2021 Centennial Hall bond issuance.

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## AFFORDABLE HOUSING FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Interdepartmental Charges	\$ 40,700	56,500	56,500	56,500	53,700
Accessory Dwelling Unit Grants	-	216,000	216,000	27,000	216,000
Manufactured Home Loans	-	30,000	30,000	-	30,000
Competitive Grants and Loans	3,350,000	-	5,150,000	5,300,000	-
<b>Total Expenditures</b>	<b>3,390,700</b>	<b>302,500</b>	<b>5,452,500</b>	<b>5,383,500</b>	<b>299,700</b>
<b>FUNDING SOURCES</b>					
Loan Repayments	28,000	53,000	53,000	112,100	143,000
Donations and Contribution	2,200	-	-	-	-
Investment and Interest Income	100	200	200	160,700	160,700
Support from:					
General Fund	2,000,000	-	-	-	-
Sales Tax	500,000	1,000,000	1,000,000	1,000,000	750,000
Hotel Tax	1,075,500	603,400	603,400	603,400	468,900
<b>Total Funding Sources</b>	<b>3,605,800</b>	<b>1,656,600</b>	<b>1,656,600</b>	<b>1,876,200</b>	<b>1,522,600</b>
<b>FUND BALANCE</b>					
Beginning of Period	4,586,400	4,801,500	4,801,500	4,801,500	1,294,200
Increase (Decrease) in Fund Balance	215,100	1,354,100	(3,795,900)	(3,507,300)	1,222,900
<b>End of Period Fund Balance</b>	<b>4,801,500</b>	<b>6,155,600</b>	<b>1,005,600</b>	<b>1,294,200</b>	<b>2,517,100</b>

## TOBACCO EXCISE TAX FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Interdepartmental Charges	\$ 79,900	77,200	77,200	77,200	77,400
Support to:					
Fire Service Area	99,400	99,400	99,400	-	-
Roaded Service Area	668,600	-	-	-	-
General Fund - Areawide	625,200	625,200	625,200	-	200,000
General Governmental	1,393,200	724,600	724,600	-	200,000
Mayor & Assembly Grants:					
Social Services:					
Operations	1,336,900	1,336,900	1,336,900	1,336,900	1,336,900
Utilities	50,000	50,000	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>2,860,000</b>	<b>2,188,700</b>	<b>2,188,700</b>	<b>1,464,100</b>	<b>1,664,300</b>
<b>FUNDING SOURCES</b>					
Tobacco Excise Tax	2,285,000	2,510,000	2,510,000	1,990,000	1,990,000
<b>Total Funding Sources</b>	<b>2,285,000</b>	<b>2,510,000</b>	<b>2,510,000</b>	<b>1,990,000</b>	<b>1,990,000</b>
<b>FUND BALANCE</b>					
Beginning of Period	46,300	(528,700)	(528,700)	(528,700)	(2,800)
Increase (Decrease) in Fund Balance	(575,000)	321,300	321,300	525,900	325,700
<b>End of Period Fund Balance</b>	<b>\$ (528,700)</b>	<b>(207,400)</b>	<b>(207,400)</b>	<b>(2,800)</b>	<b>322,900</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Interdepartmental Charges	\$ 20,100	20,100	20,100	20,100	20,100
Support to:					
General Government Funds	2,700,000	-	-	-	-
Debt Service	2,026,600	2,027,900	2,027,900	2,027,900	1,534,800
Capital Projects	10,350,000	10,691,500	10,691,500	10,691,500	12,750,000
<b>Total Expenditures</b>	<b>15,096,700</b>	<b>12,739,500</b>	<b>12,739,500</b>	<b>12,739,500</b>	<b>14,304,900</b>
<b>FUNDING SOURCES</b>					
Port Development Fees	4,899,800	4,950,000	4,950,000	4,950,000	4,950,000
State Marine Passenger Fees	8,467,300	8,250,000	8,250,000	8,250,000	8,250,000
Support from:					
General Fund	-	-	200,000	200,000	-
Capital Projects	25,000	-	-	-	-
<b>Total Funding Sources</b>	<b>13,392,100</b>	<b>13,200,000</b>	<b>13,400,000</b>	<b>13,400,000</b>	<b>13,200,000</b>
<b>FUND BALANCE</b>					
Beginning of Period	2,493,300	788,700	788,700	788,700	1,449,200
Increase (Decrease) in Fund Balance	(1,704,600)	460,500	660,500	660,500	(1,104,900)
<b>End of Period Fund Balance</b>	<b>\$ 788,700</b>	<b>1,249,200</b>	<b>1,449,200</b>	<b>1,449,200</b>	<b>344,300</b>

## MARINE PASSENGER FEE FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Interdepartmental Charges	\$ 20,100	20,100	20,100	20,100	20,100
Commodities and Services	-	-	-	-	946,500
Capital Outlay	-	-	-	-	30,500
Support to:					
Roaded Service Area	2,796,100	3,060,800	2,019,200	2,019,200	2,497,700
General Fund - Areawide	2,782,900	3,859,200	2,500,400	2,500,400	2,841,200
Docks	717,000	762,000	717,000	717,000	-
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Fleet and Equipment Reserve	-	-	-	-	434,400
Capital Projects	2,000,000	2,000,000	2,000,000	2,000,000	3,500,000
<b>Total Expenditures</b>	<b>8,328,700</b>	<b>9,714,700</b>	<b>7,269,300</b>	<b>7,269,300</b>	<b>10,283,000</b>
<b>FUNDING SOURCES</b>					
Marine Passenger Fees	8,208,600	8,250,000	8,250,000	8,250,000	8,250,000
Support from:					
General Fund	-	-	103,500	103,500	-
<b>Total Funding Sources</b>	<b>8,208,600</b>	<b>8,250,000</b>	<b>8,353,500</b>	<b>8,353,500</b>	<b>8,250,000</b>
<b>FUND BALANCE</b>					
Beginning of Period	1,610,700	1,490,600	1,490,600	1,490,600	2,574,800
Increase (Decrease) in Fund Balance	(120,100)	(1,464,700)	1,084,200	1,084,200	(2,033,000)
<b>End of Period Fund Balance</b>	<b>\$ 1,490,600</b>	<b>25,900</b>	<b>2,574,800</b>	<b>2,574,800</b>	<b>541,800</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## COVID-19 PANDEMIC RESPONSE FUND

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Commodities and Services	\$ 400	-	-	-	-
Capital Outlay	32,800	-	-	-	-
Support to:		-	-	-	-
General Fund	14,100	-	-	-	-
<b>Total Expenditures</b>	<b>47,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES</b>					
Healthy & Equitable Communities Grant	33,200	-	-	-	-
<b>Total Funding Sources</b>	<b>33,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>					
Beginning of Period	14,100	-	-	-	-
Increase (Decrease) in Fund Balance	(14,100)	-	-	-	-
<b>End of Period Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CAPITAL PROJECTS

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## INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY27-32.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY27 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY27 are made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be directed toward capital projects is determined in light of other CBJ budget needs. The CBJ's final six-year CIP plan for FY27 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2027 – 2032** is published separately as a companion document to the **City and Borough of Juneau, Proposed Budget for Fiscal Year 2027**.

## CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

- The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY27.
1. Support: Projects that are a high priority of the Department or Committee proposing it as well as the general public.
  2. Consistency: Projects that are consistent with applicable CBJ plans or policies.
  3. Health and Safety: Projects that will address an imminent or expected threat or danger to users or occupants.
  4. Maintenance or Repair of Existing Property: Projects that will prevent further deterioration or damage to property.
  5. Local Match for Federal/State Grants: Funds required to match federal or state capital project funds.
  6. Maintenance Impact: Projects that will increase efficiency and reduce on-going operating costs.
  7. Economic Development Stimulus: Projects that directly or indirectly stimulate economic development in the community.
  8. Anticipated Need: Projects that enhance or expand an existing facility or service to accommodate increased public use.
  9. Recreational: Projects that establish, enhance or expand a facility or service to accommodate new or increase public use.
  10. Funding Alternatives: Funding alternatives are explored for each project.

# CAPITAL PROJECTS

## PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY27 that have been established by the Assembly, the PWFC and/or the City Manager. FY27 Capital Project funds may be available from the following sources:

1. CBJ General Sales Tax Revenues for Capital Projects
2. CBJ Temporary 1% Sales Tax for Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Enterprise Funds
5. Other Funds

## FY27 Proposed Capital Project Budget

The table below shows the source of funds for the FY26 Adopted and FY27 Proposed capital budgets.

### Summary of FY27 Capital Project Funding Sources (costs in thousands)

	<b>Adopted FY26 Budget</b>	<b>Proposed FY27 Budget</b>
<b>FUNDING SOURCES</b>		
Sales Tax: General Capital Projects	\$ 3,648.7	\$ 2,400.0
Sales Tax: Temporary 1%	12,660.0	7,250.0
Sales Tax: 1% Areawide Tax for Capital Projects	11,720.0	9,600.0
State Marine Passenger Fees	7,691.5	9,000.0
Port Development Fees	3,000.0	3,750.0
Marine Passenger Fees	2,000.0	3,500.0
Facilities Maintenance	300.0	350.0
Lands	1,472.0	681.5
Bartlett Regional Hospital	3,000.0	5,223.0
Docks and Harbors	4,200.0	2,426.5
Wastewater Utility Enterprise Fund	4,588.0	6,773.0
Water Utility Enterprise Fund	3,511.0	7,762.0
<b>Total Funding Sources</b>	<b>\$ 57,791.2</b>	<b>\$ 58,716.0</b>

Comprehensive information on sales tax can be found in the Major Revenue section of this budget document.

A complete listing of all proposed FY27 – FY32 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication, **City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2027 – 2032**, which is a companion to the **City and Borough of Juneau, Budget, Proposed Fiscal Year 2027**.

# CAPITAL PROJECTS

	FY25 Actuals	FY26		Projected Actuals	FY27
		Adopted Budget	Amended Budget		Proposed Budget
<b>EXPENDITURES</b>					
<b>Capital Expenditures</b>					
Schools	\$ 1,106,000	1,000,000	1,735,000	950,600	1,000,000
Roads and Sidewalks	8,739,100	9,912,000	9,912,000	8,252,300	9,443,000
Fire and Safety	931,400	3,950,000	16,700,000	620,300	1,000,000
Community Development	15,655,300	8,220,200	10,220,200	9,760,100	2,827,000
Parks and Recreation	8,850,200	8,872,000	11,872,000	7,744,500	4,914,500
Juneau International Airport	8,003,400	-	2,465,200	1,552,600	-
Bartlett Regional Hospital	1,616,800	3,000,000	3,000,000	2,295,000	5,223,000
Areawide Water Utility	3,805,200	3,911,000	3,911,000	276,000	9,139,500
Areawide Wastewater Utility	7,746,300	8,126,000	8,126,000	6,993,200	7,444,000
Harbors	2,102,000	4,100,000	4,100,000	16,330,800	2,225,000
Docks	1,573,900	6,700,000	3,700,000	1,164,400	15,500,000
Support to:					
General Governmental	3,025,600	-	-	-	-
Sales Tax	57,700	-	-	-	-
Port Development Fee	25,000	-	-	-	-
Airport	292,800	-	-	-	-
Bartlett Regional Hospital	4,048,200	-	-	-	-
<b>Total Expenditures</b>	<b>67,578,900</b>	<b>57,791,200</b>	<b>75,741,400</b>	<b>55,939,800</b>	<b>58,716,000</b>
<b>FUNDING SOURCES</b>					
Federal Sources	14,089,700	-	1,338,100	1,539,300	-
State Sources	323,400	-	-	416,700	-
State Loan Proceeds	-	-	-	203,600	-
Other	292,000	-	-	-	-
Support from:					
Sales Tax	34,875,000	28,028,700	28,028,700	28,028,700	19,250,000
Marine Passenger Fees	2,000,000	2,000,000	2,000,000	2,000,000	3,500,000
Port Development	10,350,000	10,691,500	10,691,500	10,691,500	12,750,000
Lands	1,625,000	1,472,000	1,472,000	1,472,000	681,500
Facilities Maintenance	-	300,000	300,000	300,000	350,000
Airport	396,400	-	1,127,100	1,127,100	-
Bartlett Regional Hospital	8,900,000	3,000,000	3,000,000	3,000,000	5,223,000
Harbors	2,400,000	3,700,000	3,700,000	3,700,000	2,225,000
Docks	3,000,000	500,000	500,000	500,000	201,500
Water	2,500,000	3,511,000	3,511,000	3,511,000	7,762,000
Wastewater	1,800,000	4,588,000	4,588,000	4,588,000	6,773,000
Debt Service	10,000,000	-	12,750,000	12,750,000	-
General Fund	9,894,000	-	2,735,000	2,735,000	-
<b>Total Funding Sources</b>	<b>102,445,500</b>	<b>57,791,200</b>	<b>75,741,400</b>	<b>76,562,900</b>	<b>58,716,000</b>
<b>REMAINING PROJECT COMMITMENT</b>					
Beginning of Period	145,110,600	179,977,200	179,977,200	179,977,200	200,600,300
Increase (Decrease) in Commitment	34,866,600	-	-	20,623,100	-
<b>End of Period Available Fund Balance</b>	<b>\$ 179,977,200</b>	<b>179,977,200</b>	<b>179,977,200</b>	<b>200,600,300</b>	<b>200,600,300</b>

# GENERAL GOVERNMENTAL FUND SUMMARY

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 59,013,100	65,024,300	66,191,800	61,027,000	66,664,100
Commodities and Services	31,576,300	35,646,500	36,025,600	35,736,500	35,478,100
Assembly Grants	9,522,400	10,242,700	9,646,700	9,629,100	7,379,400
Assembly Special Contracts	189,800	205,000	205,000	200,000	205,000
Contingency	68,500	20,000	20,000	20,000	20,000
Capital Outlay	270,200	270,800	220,800	354,100	147,500
Support to Other Funds	51,765,200	38,983,300	42,021,800	42,238,500	39,855,400
<b>Total Expenditures</b>	<b>152,405,500</b>	<b>150,392,600</b>	<b>154,331,700</b>	<b>149,205,200</b>	<b>149,749,500</b>
<b>FUNDING SOURCES</b>					
<b>State Support</b>					
State Shared Revenue	828,400	686,900	686,900	568,700	968,700
ASHA in Lieu of Taxes	85,500	85,500	85,500	93,200	93,200
Miscellaneous Grants	4,005,500	4,373,300	5,233,300	4,497,500	3,153,500
<b>Total State Support</b>	<b>4,919,400</b>	<b>5,145,700</b>	<b>6,005,700</b>	<b>5,159,400</b>	<b>4,215,400</b>
<b>Federal Support</b>					
Federal in Lieu Taxes	2,917,700	2,917,700	2,917,700	3,060,600	3,060,600
Secure Rural Schools/Roads	27,100	550,000	550,000	550,000	550,000
Miscellaneous Grants	776,100	753,300	753,300	868,000	881,600
<b>Total Federal Support</b>	<b>3,720,900</b>	<b>4,221,000</b>	<b>4,221,000</b>	<b>4,478,600</b>	<b>4,492,200</b>
<b>Local Support</b>					
Property Taxes	55,285,800	57,625,300	57,625,300	57,821,900	57,884,500
Vehicle Registration Taxes	722,200	720,000	720,000	720,000	770,400
Charges for Services	4,311,300	4,475,900	4,475,900	4,113,000	4,482,400
E911 Surcharge	807,000	810,000	810,000	810,000	810,000
Contracted Services	2,312,200	2,457,700	2,457,700	2,343,600	2,629,000
Licenses, Permits, Fees	1,335,300	943,700	943,700	1,170,900	1,142,800
Sales	57,000	52,900	52,900	57,000	55,200
Fines and Forfeitures	296,100	292,300	292,300	244,400	261,800
Rentals and Leases	658,100	639,600	639,600	648,500	803,700
Donations and Contributions	53,200	47,500	47,500	53,100	52,300
Private Grants	192,200	331,800	331,800	240,700	301,700
Investment and Interest Income	15,158,800	6,695,100	6,695,100	10,392,900	8,581,600
Other Revenue	227,800	127,000	230,500	2,086,400	127,300
Capital Projects Indirect Cost Allocation	538,400	650,000	650,000	534,200	550,000
Interdepartmental Charges	6,343,300	6,888,800	6,889,500	6,961,000	7,546,200
<b>Total Local Support</b>	<b>88,298,700</b>	<b>82,757,600</b>	<b>82,861,800</b>	<b>88,197,600</b>	<b>85,998,900</b>
<b>Total Revenues</b>	<b>96,939,000</b>	<b>92,124,300</b>	<b>93,088,500</b>	<b>97,835,600</b>	<b>94,706,500</b>

# GENERAL GOVERNMENTAL FUND SUMMARY

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>Support From Other Funds</b>					
Sales Tax	39,086,900	37,615,300	36,755,300	36,755,300	32,007,300
Hotel Tax	1,924,500	2,001,600	2,001,600	2,001,600	1,983,300
Tobacco Excise Tax	2,780,100	2,111,500	2,111,500	1,386,900	1,586,900
Lands	-	500,000	500,000	500,000	-
Pandemic Response Fund	14,100	-	-	-	-
Marine Passenger Fee	5,579,000	6,920,000	4,519,600	4,519,600	5,338,900
Port Development Fund	2,700,000	-	-	-	-
Bartlett Regional Hospital	-	667,000	1,429,900	1,429,900	-
Docks	-	-	-	-	1,886,200
Special Assessment Funds	6,100	4,700	4,700	4,700	4,500
Permanent Fund	159,200	112,100	112,100	112,100	116,500
Capital Projects	3,025,600	-	-	-	-
<b>Total Support From Other Funds</b>	<b>55,275,500</b>	<b>49,932,200</b>	<b>47,434,700</b>	<b>46,710,100</b>	<b>42,923,600</b>
<b>Total Funding Sources</b>	<b>152,214,500</b>	<b>142,056,500</b>	<b>140,523,200</b>	<b>144,545,700</b>	<b>137,630,100</b>
<b>FUND BALANCE</b>					
Beginning of Period Reserved Balance	19,060,000	16,555,000	16,555,000	16,555,000	19,855,000
Increase (Decrease) in Reserve	(2,505,000)	3,300,000	3,300,000	3,300,000	2,720,000
<b>End of Period Reserve</b>	<b>16,555,000</b>	<b>19,855,000</b>	<b>19,855,000</b>	<b>19,855,000</b>	<b>22,575,000</b>
<b>Available Fund Balance</b>					
Beginning of Period	27,365,900	29,679,900	29,679,900	29,679,900	21,720,400
Increase (Decrease) in Fund Balance	2,314,000	(11,636,100)	(17,108,500)	(7,959,500)	(14,839,400)
<b>End of Period Fund Available</b>	<b>\$ 29,679,900</b>	<b>18,043,800</b>	<b>12,571,400</b>	<b>21,720,400</b>	<b>6,881,000</b>

# AREAWIDE / GENERAL FUND SUMMARY

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 27,935,200	29,699,900	30,305,900	28,556,700	30,848,100
Commodities and Services	15,404,800	17,024,200	17,398,800	17,550,300	17,401,300
Assembly Grants	9,522,400	10,242,700	9,646,700	9,629,100	7,379,400
Assembly Special Contracts	189,800	205,000	205,000	200,000	205,000
Contingency	68,500	20,000	20,000	20,000	20,000
Capital Outlay	215,500	236,800	186,800	272,000	7,500
Support to Other Funds	51,615,200	38,833,300	41,871,800	42,088,500	39,805,400
<b>Total Expenditures</b>	<b>104,951,400</b>	<b>96,261,900</b>	<b>99,635,000</b>	<b>98,316,600</b>	<b>95,666,700</b>
<b>FUNDING SOURCES</b>					
<b>State Support</b>					
State Shared Revenue	-	-	-	-	400,000
ASHA in Lieu of Taxes	85,500	85,500	85,500	93,200	93,200
Miscellaneous Grants	1,589,400	1,982,400	2,842,400	2,273,100	1,335,900
<b>Total State Support</b>	<b>1,674,900</b>	<b>2,067,900</b>	<b>2,927,900</b>	<b>2,366,300</b>	<b>1,829,100</b>
<b>Federal Support</b>					
Federal in Lieu Taxes	2,917,700	2,917,700	2,917,700	3,060,600	3,060,600
Miscellaneous Grants	-	-	-	150,000	105,000
<b>Total Federal Support</b>	<b>2,917,700</b>	<b>2,917,700</b>	<b>2,917,700</b>	<b>3,210,600</b>	<b>3,165,600</b>
<b>Local Support</b>					
Property Taxes	39,295,300	40,922,600	40,922,600	41,443,400	40,891,900
Charges for Services	2,565,600	2,826,300	2,826,300	2,457,400	2,649,000
Licenses, Permits, Fees	1,183,000	791,700	791,700	1,017,900	987,300
Sales	27,200	21,600	21,600	21,300	21,200
Fines and Forfeitures	67,600	70,000	70,000	31,700	90,300
Rentals and Leases	73,800	74,400	74,400	63,400	116,400
Donations and Contributions	19,200	15,200	15,200	14,900	14,400
Private Grants	10,700	81,800	81,800	30,700	51,700
Investment and Interest Income	15,153,300	6,693,900	6,693,900	10,391,700	8,580,500
Other Revenue	157,600	96,300	199,800	2,029,300	86,800
Capital Projects Indirect Cost Allocation	538,400	650,000	650,000	534,200	550,000
Interdepartmental Charges	6,226,200	6,679,000	6,679,700	6,754,200	7,316,800
<b>Total Local Support</b>	<b>65,317,900</b>	<b>58,922,800</b>	<b>59,027,000</b>	<b>64,790,100</b>	<b>61,356,300</b>
<b>Total Revenues</b>	<b>69,910,500</b>	<b>63,908,400</b>	<b>64,872,600</b>	<b>70,367,000</b>	<b>66,351,000</b>

# AREAWIDE / GENERAL FUND SUMMARY

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>Support From Other Funds</b>					
Sales Tax	35,164,300	14,860,700	14,000,700	14,000,700	19,940,700
Hotel Tax	1,924,500	2,001,600	2,001,600	2,001,600	1,983,300
Tobacco Excise Tax	2,012,100	2,012,100	2,012,100	1,386,900	1,586,900
Lands	-	500,000	500,000	500,000	-
Pandemic Response Fund	14,100	-	-	-	-
Marine Passenger Fee	2,782,900	3,859,200	2,500,400	2,500,400	2,841,200
Port Development Fund	2,700,000	-	-	-	-
Docks	-	-	-	-	1,037,500
Bartlett Regional Hospital	-	667,000	1,429,900	1,429,900	-
Special Assessment Funds	6,100	4,700	4,700	4,700	4,500
Permanent Fund	159,200	112,100	112,100	112,100	116,500
Capital Projects	3,025,600	-	-	-	-
<b>Total Support From Other Funds</b>	<b>47,788,800</b>	<b>24,017,400</b>	<b>22,561,500</b>	<b>21,936,300</b>	<b>27,510,600</b>
<b>Total Funding Sources</b>	<b>117,699,300</b>	<b>87,925,800</b>	<b>87,434,100</b>	<b>92,303,300</b>	<b>93,861,600</b>
<b>FUND BALANCE</b>					
Beginning of Period Reserved Balance	19,060,000	16,555,000	16,555,000	16,555,000	19,855,000
Increase (Decrease) in Reserve	(2,505,000)	3,300,000	3,300,000	3,300,000	2,720,000
<b>End of Period Reserve</b>	<b>16,555,000</b>	<b>19,855,000</b>	<b>19,855,000</b>	<b>19,855,000</b>	<b>22,575,000</b>
<b>Available Fund Balance</b>					
Beginning of Period	761,900	16,014,800	16,014,800	16,014,800	6,701,500
Increase (Decrease) in Fund Balance	15,252,900	(11,636,100)	(15,500,900)	(9,313,300)	(4,525,100)
<b>End of Period Fund Available</b>	<b>\$ 16,014,800</b>	<b>4,378,700</b>	<b>513,900</b>	<b>6,701,500</b>	<b>2,176,400</b>

# ROADED SERVICE AREA SUMMARY

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 28,118,700	31,187,200	31,713,600	28,967,800	31,027,900
Commodities and Services	13,655,300	15,771,300	15,775,800	15,456,500	15,590,200
Capital Outlay	54,700	34,000	34,000	82,100	140,000
Support to:					
Eaglecrest	50,000	50,000	50,000	50,000	50,000
Downtown Parking	100,000	100,000	100,000	100,000	-
<b>Total Expenditures</b>	<b>41,978,700</b>	<b>47,142,500</b>	<b>47,673,400</b>	<b>44,656,400</b>	<b>46,808,100</b>
<b>FUNDING SOURCES</b>					
<b>State Support</b>					
State Shared Revenue	828,400	686,900	686,900	568,700	568,700
State Grants	2,405,600	2,380,900	2,380,900	2,214,400	1,807,600
<b>Total State Support</b>	<b>3,234,000</b>	<b>3,067,800</b>	<b>3,067,800</b>	<b>2,783,100</b>	<b>2,376,300</b>
<b>Federal Support</b>					
Secure Rural Schools/Roads	27,100	550,000	550,000	550,000	550,000
Federal Grants	602,200	653,300	653,300	718,000	776,600
<b>Total Federal Support</b>	<b>629,300</b>	<b>1,203,300</b>	<b>1,203,300</b>	<b>1,268,000</b>	<b>1,326,600</b>
<b>Local Support</b>					
Property Taxes	14,203,900	14,838,700	14,838,700	14,549,100	15,094,800
Vehicle Registration Taxes	722,200	720,000	720,000	720,000	770,400
Charges for Services	1,740,100	1,628,500	1,628,500	1,651,500	1,829,300
E911 Surcharge	807,000	810,000	810,000	810,000	810,000
Contracted Services	953,700	1,126,900	1,126,900	1,012,800	1,033,400
Licenses, Permits, Fees	152,300	152,000	152,000	153,000	155,500
Sales	29,800	31,300	31,300	35,700	34,000
Fines and Forfeitures	228,500	222,300	222,300	212,700	171,500
Rentals and Leases	584,300	565,200	565,200	585,100	687,300
Donations and Contributions	34,000	32,300	32,300	38,200	37,900
Private Grants	181,500	250,000	250,000	210,000	250,000
Investment and Interest Income	5,500	1,200	1,200	1,200	1,100
Other Revenue	69,400	30,700	30,700	57,100	40,500
Interdepartmental Charges	117,100	209,800	209,800	206,800	229,400
<b>Total Local Support</b>	<b>19,829,300</b>	<b>20,618,900</b>	<b>20,618,900</b>	<b>20,243,200</b>	<b>21,145,100</b>
<b>Total Revenues</b>	<b>23,692,600</b>	<b>24,890,000</b>	<b>24,890,000</b>	<b>24,294,300</b>	<b>24,848,000</b>

# ROADED SERVICE AREA SUMMARY

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>Support From Other Funds</b>					
Sales Tax	2,581,700	19,191,700	19,191,700	19,191,700	12,066,600
Tobacco Excise Tax	668,600	-	-	-	-
Marine Passenger Fee	2,796,100	3,060,800	2,019,200	2,019,200	2,497,700
Docks	-	-	-	-	848,700
<b>Total Support From Other Funds</b>	<b>6,046,400</b>	<b>22,252,500</b>	<b>21,210,900</b>	<b>21,210,900</b>	<b>15,413,000</b>
<b>Total Funding Sources</b>	<b>29,739,000</b>	<b>47,142,500</b>	<b>46,100,900</b>	<b>45,505,200</b>	<b>40,261,000</b>
<b>FUND BALANCE</b>					
<b>Available Fund Balance</b>					
Beginning of Period	20,388,000	8,148,300	8,148,300	8,148,300	8,997,100
Increase (Decrease) in Fund Balance	(12,239,700)	-	(1,572,500)	848,800	(6,547,100)
<b>End of Period Fund Available</b>	<b>\$ 8,148,300</b>	<b>8,148,300</b>	<b>6,575,800</b>	<b>8,997,100</b>	<b>2,450,000</b>

# FIRE SERVICE AREA SUMMARY

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 2,959,200	4,137,200	4,172,300	3,502,500	4,788,100
Commodities and Services	2,516,200	2,851,000	2,851,000	2,729,700	2,486,600
<b>Total Expenditures</b>	<b>5,475,400</b>	<b>6,988,200</b>	<b>7,023,300</b>	<b>6,232,200</b>	<b>7,274,700</b>
<b>FUNDING SOURCES</b>					
State Support - State Grants	10,500	10,000	10,000	10,000	10,000
Federal Support - Federal Grants	173,900	100,000	100,000	-	-
<b>Local Support</b>					
Property Taxes	1,786,600	1,864,000	1,864,000	1,829,400	1,897,800
Charges for Services	5,600	21,100	21,100	4,100	4,100
Contracted Services	1,358,500	1,330,800	1,330,800	1,330,800	1,595,600
Other Revenue	800	-	-	-	-
<b>Total Local Support</b>	<b>3,151,500</b>	<b>3,215,900</b>	<b>3,215,900</b>	<b>3,164,300</b>	<b>3,497,500</b>
<b>Support From Other Funds</b>					
Sales Tax	1,340,900	3,562,900	3,562,900	3,562,900	-
Tobacco Excise Tax	99,400	99,400	99,400	-	-
<b>Total Support From Other Funds</b>	<b>1,440,300</b>	<b>3,662,300</b>	<b>3,662,300</b>	<b>3,562,900</b>	<b>-</b>
<b>Total Funding Sources</b>	<b>4,776,200</b>	<b>6,988,200</b>	<b>6,988,200</b>	<b>6,737,200</b>	<b>3,507,500</b>
<b>FUND BALANCE</b>					
Beginning of Period	6,216,000	5,516,800	5,516,800	5,516,800	6,021,800
Increase (Decrease) in Fund Balance	(699,200)	-	(35,100)	505,000	(3,767,200)
<b>End of Period Fund Balance</b>	<b>\$ 5,516,800</b>	<b>5,516,800</b>	<b>5,481,700</b>	<b>6,021,800</b>	<b>2,254,600</b>

# NOTES

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# MAYOR AND ASSEMBLY

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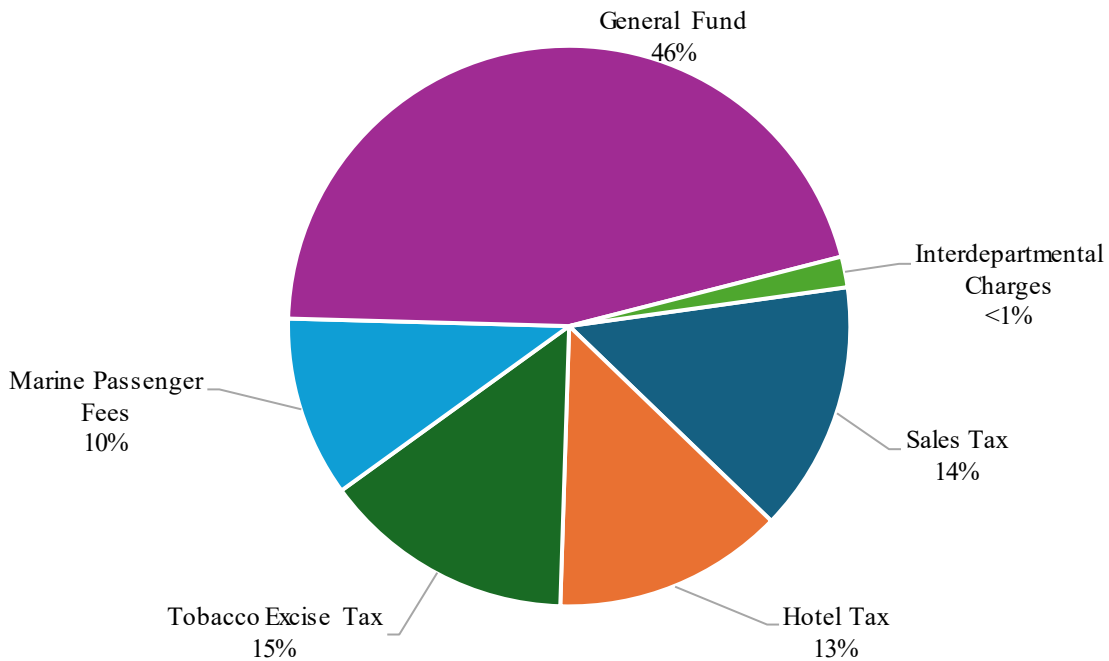
## MISSION STATEMENT

The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly with all the powers and duties of that office; and in emergencies, have the powers conferred by law upon peace officers and shall exercise such powers to prevent disorder, preserve the public peace and health, and to provide for the safety of persons and property.

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**FY27 PROPOSED BUDGET**                      **\$ 9,552,000**

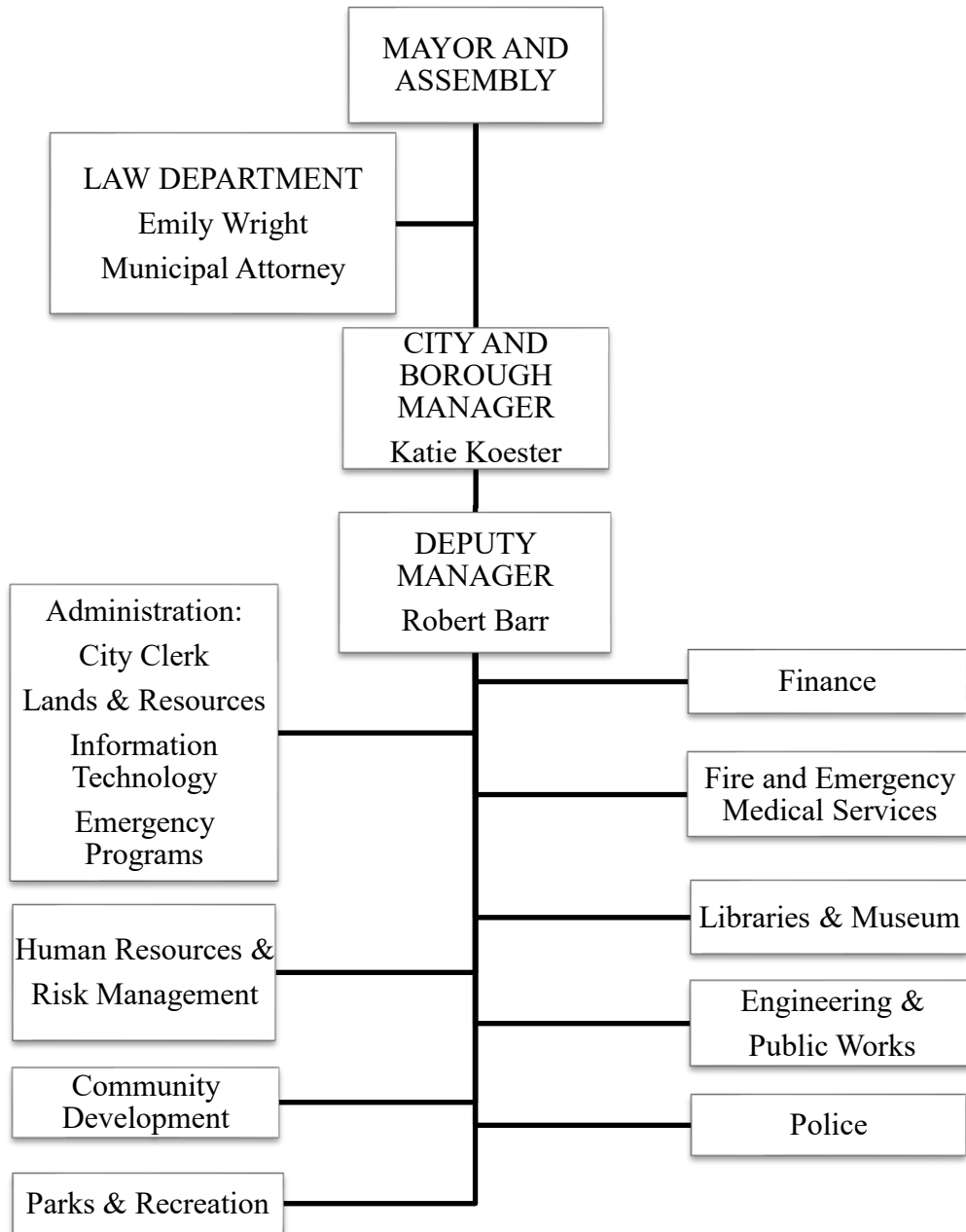
## FUNDING SOURCES



See the Glossary for definitions of terms.

# MAYOR AND ASSEMBLY

## FUNCTIONAL ORGANIZATION CHART



# MAYOR AND ASSEMBLY

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 335,000	415,800	415,800	357,400	433,400
Commodities and Services	2,122,400	1,662,700	1,787,700	1,786,500	1,739,200
Other Grants and Community Projects	9,522,400	10,242,700	9,646,700	9,629,100	7,379,400
Support to:					
Marine Passenger Fees	-	-	103,500	103,500	-
<b>Total Expenditures</b>	<b>11,979,800</b>	<b>12,321,200</b>	<b>11,953,700</b>	<b>11,876,500</b>	<b>9,552,000</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	123,900	157,000	157,000	157,000	168,700
State Grants	-	-	860,000	860,000	-
Other Revenue	-	-	103,500	1,870,900	-
Support from:					
Sales Tax	1,780,500	1,880,500	1,020,500	1,020,500	1,380,500
Hotel Tax	1,267,900	1,267,900	1,267,900	1,267,900	1,267,900
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,386,900	1,386,900
Marine Passenger Fees	1,309,000	2,054,700	695,900	695,900	993,900
Hospital	-	-	762,900	762,900	-
Lands	-	500,000	500,000	500,000	-
General Fund	6,111,600	5,074,200	5,199,100	3,354,500	4,354,100
<b>Total Funding Sources</b>	<b>\$ 11,979,800</b>	<b>12,321,200</b>	<b>11,953,700</b>	<b>11,876,500</b>	<b>9,552,000</b>
<b>STAFFING</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## FUND BALANCE

The Mayor and Assembly Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHT

The Mayor and Assembly FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$2,401,700 (20.1%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$17,600 (4.2%) due to increased benefit costs.
- Commodities and Services decreased \$48,500 (2.7%) primarily due to decreased internal service costs.
- Other Grants and Community Projects decreased \$2,267,300 (23.5%) due to decreased grant awards.

In FY26, Gastineau Human Services returned unused FY24 Assembly grant funds in the amount of \$1,762,509.

# MAYOR AND ASSEMBLY

## COMPARATIVES BY CATEGORY

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>Operations:</b>					
Personnel Services	\$ 335,000	415,800	415,800	357,400	433,400
Commodities and Services	1,932,600	1,457,700	1,582,700	1,586,500	1,534,200
Support to:					
Marine Passenger Fees	-	-	103,500	103,500	-
<b>Total</b>	<b>2,267,600</b>	<b>1,873,500</b>	<b>2,102,000</b>	<b>2,047,400</b>	<b>1,967,600</b>
<b>Assembly Grants:</b>					
<b>Partner Agencies:</b>					
Better Capital City	555,000	655,000	655,000	655,000	555,000
Childcare	2,388,300	1,846,900	1,846,900	1,846,600	1,846,600
Douglas Fourth of July	3,500	50,200	5,200	5,200	5,200
Juneau Arts and Humanities Council	353,000	210,100	210,100	210,100	202,000
Juneau Economic Development Council	440,000	440,000	440,000	440,000	440,000
Juneau Festival Committee	59,000	-	45,000	27,700	-
Juneau Small Business Development Center	28,500	28,500	28,500	28,500	28,500
Parents for a Safe Graduation	3,000	3,500	3,500	3,500	3,500
Social Service Grants	1,803,900	2,053,900	2,053,900	2,053,900	1,803,900
Travel Juneau	1,797,700	1,840,700	1,481,800	1,481,800	2,194,800
<b>Community Grants:</b>					
Alaska Heat Smart	222,900	222,900	222,900	222,900	222,900
Alaska Juneau (AJ) Dock, LLC	180,000	180,000	180,000	180,000	-
American Legion Auke Bay Post 25	-	2,000	2,000	2,000	-
Clean Technology Tourism Revolving Loan Program	-	1,000,000	-	-	-
Coastal Alaska Avalanche Center	-	24,000	24,000	24,000	-
Downtown Business Association	130,000	125,000	125,000	125,000	-
Franklin Dock Enterprises, LLC	165,400	180,000	180,000	180,000	-
Friends of the Marie Drake Planetarium	-	78,000	78,000	78,000	-
Gastineau Human Services - Low Income Housing	500,000	-	-	-	-
Juneau Mountain Bike Alliance	40,000	-	-	-	-
Juneau Mountain Rescue	-	-	-	-	20,000
Mobile Data Purchase	100,000	-	-	-	-
NOAA - Statter Harbor Signage	14,000	-	-	-	-
REACH, Inc.	-	100,000	100,000	100,000	-
Southeast Alaska Food Bank	-	75,000	75,000	75,000	-
Sealaska Heritage - Celebration	-	30,000	30,000	30,000	-
Sealaska Heritage - STEAM Makerspace	500,000	-	-	-	-
St. Vincent de Paul	35,000	-	762,900	762,900	-
The League of Women Voters Juneau	-	10,000	10,000	10,000	10,000
Tlingit & Haida Early Education	-	1,000,000	1,000,000	1,000,000	-
Tourism Best Management Practices	43,100	47,000	47,000	47,000	47,000
United Way of Southeast Alaska	-	40,000	40,000	40,000	-
University of Alaska Southeast - Whale Health Study	160,000	-	-	-	-
<b>Total</b>	<b>9,522,300</b>	<b>10,242,700</b>	<b>9,646,700</b>	<b>9,629,100</b>	<b>7,379,400</b>
<b>Special Contracts:</b>					
Lobbyist	189,300	190,000	190,000	190,000	190,000
Hearing Officers	500	15,000	15,000	10,000	15,000
<b>Total</b>	<b>189,800</b>	<b>205,000</b>	<b>205,000</b>	<b>200,000</b>	<b>205,000</b>
<b>Total Expenditures</b>	<b>\$ 11,979,700</b>	<b>12,321,200</b>	<b>11,953,700</b>	<b>11,876,500</b>	<b>9,552,000</b>

# CITY MANAGER

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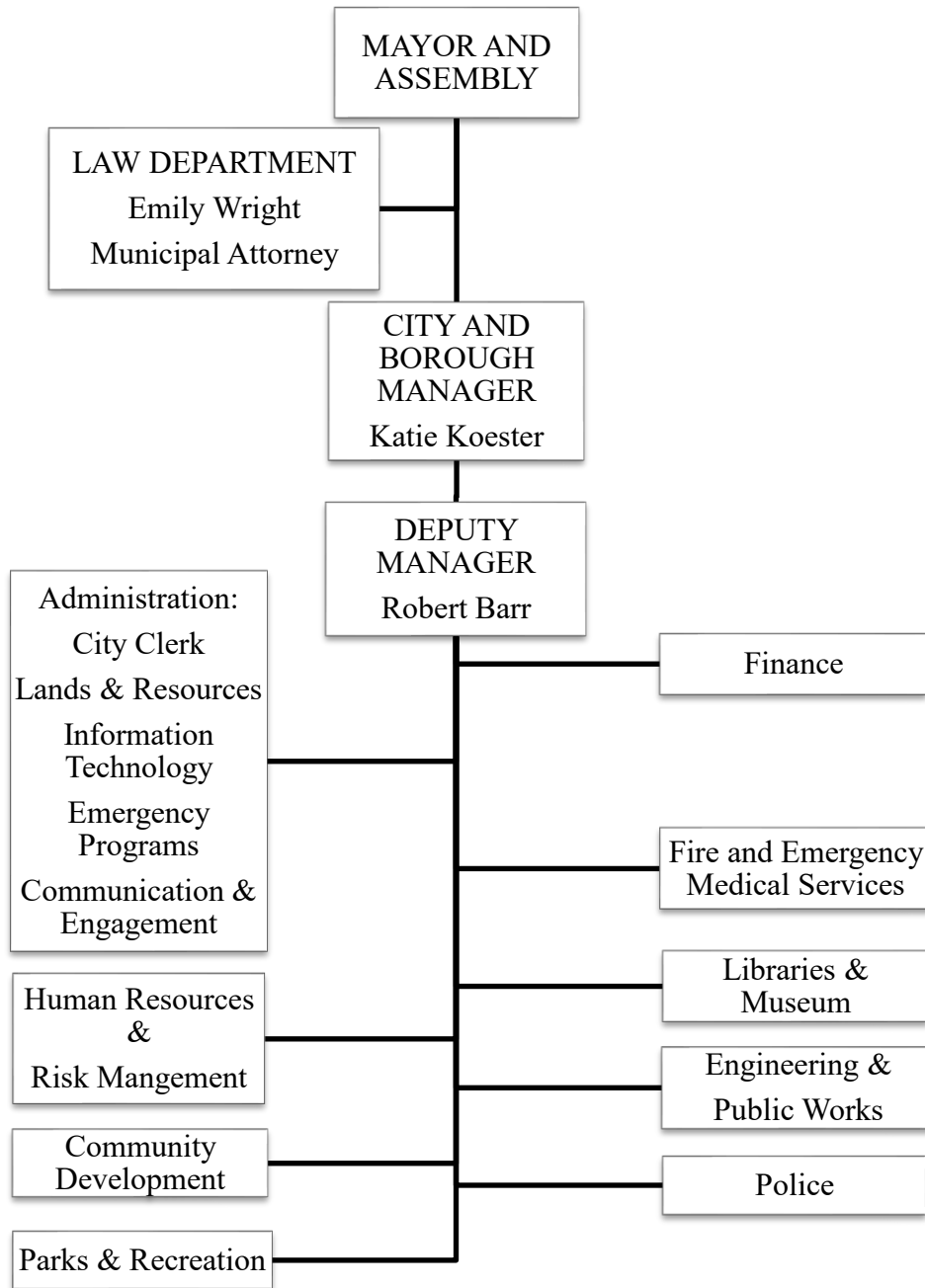
## MISSION STATEMENT

The City Manager's Office delivers management services to carry out Assembly policy, provides oversight of CBJ assets and services and works to assure fairness and consistency in CBJ activities and responsibilities.

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**FY27 PROPOSED BUDGET      \$ 4,010,900**

## FUNCTIONAL ORGANIZATION CHART



# CITY MANAGER

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,875,100	2,228,600	2,275,700	2,194,400	2,440,200
Commodities and Services	962,200	1,741,000	1,925,600	1,628,900	1,556,700
Voter Information	15,400	-	16,000	12,000	14,000
Capital Outlay	161,300	230,000	180,000	180,000	-
Support to:					
Port Development Fees	-	-	200,000	200,000	-
<b>Total Expenditures</b>	<b>3,014,000</b>	<b>4,199,600</b>	<b>4,597,300</b>	<b>4,215,300</b>	<b>4,010,900</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	468,700	537,200	537,200	537,100	562,000
State Grants	469,300	1,125,100	1,125,100	773,000	652,900
Federal Grants	-	-	-	-	105,000
Support from:					
Marine Passenger Fees	358,800	523,100	523,100	523,100	393,800
Port Development Fees	200,000	-	-	-	-
General Fund	1,517,200	2,014,200	2,411,900	2,382,100	2,297,200
<b>Total Funding Sources</b>	<b>\$ 3,014,000</b>	<b>4,199,600</b>	<b>4,597,300</b>	<b>4,215,300</b>	<b>4,010,900</b>
<b>STAFFING</b>	<b>9.50</b>	<b>12.50</b>	<b>12.50</b>	<b>14.16</b>	<b>14.49</b>

## FUND BALANCE

The City Manager Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The City Manager FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$586,400 (12.8%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$164,500 (7.2%) primarily due to longevity wage increases, 0.33 new FTE, and the reallocation of 0.66 FTE from the Community Development Department and 1.0 FTE from Finance to Emergency Programs.
- Commodities and Services decreased \$368,900 (19.2%) primarily due to decreases in contractual services and materials and commodities.
- Capital Outlay decreased \$180,000 (100%) due to one-time software increases in FY26.

# CITY CLERK

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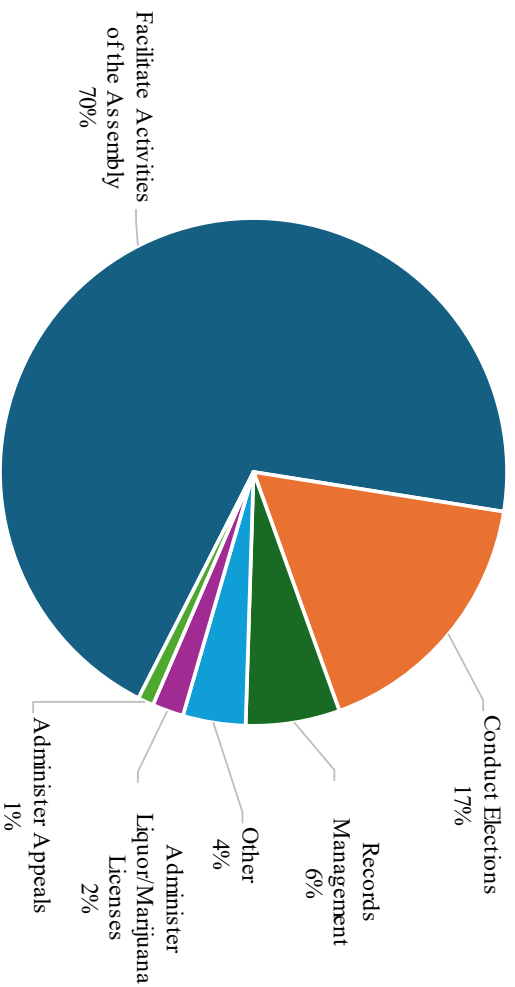
## MISSION STATEMENT

The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

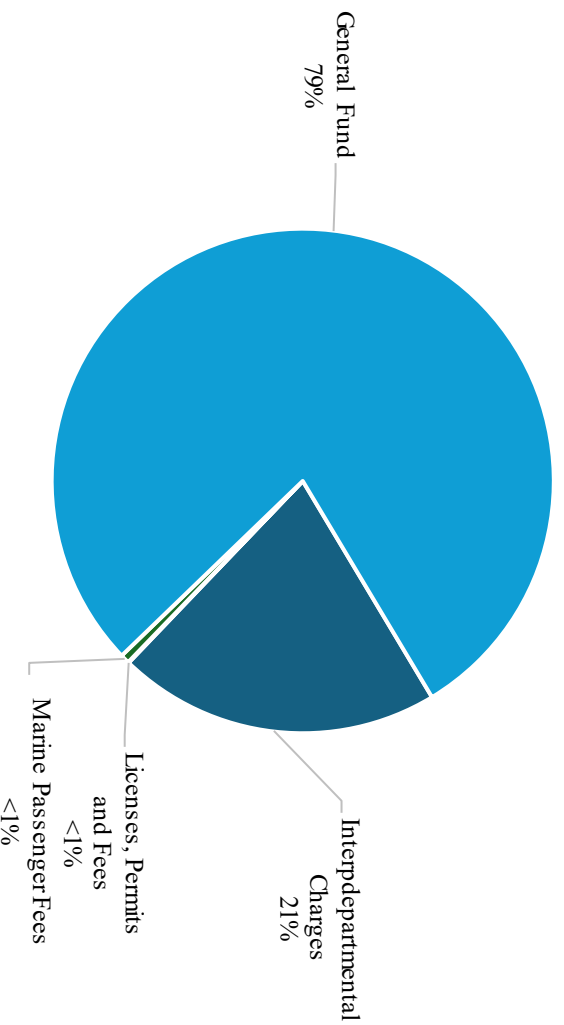
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**FY27 PROPOSED BUDGET      \$ 979,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# CITY CLERK

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 591,000	586,200	602,400	579,300	599,300
Commodities and Services	277,600	385,600	385,600	286,700	380,400
<b>Total Expenditures</b>	<b>868,600</b>	<b>971,800</b>	<b>988,000</b>	<b>866,000</b>	<b>979,700</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	136,100	181,000	181,000	181,000	203,800
Licenses, Permits and Fees	500	1,500	1,500	500	500
Other Revenue	300	-	-	-	-
Support from:					
Marine Passenger Fees	4,000	5,100	5,100	5,100	5,700
General Fund	727,700	784,200	800,400	679,400	769,700
<b>Total Funding Sources</b>	<b>\$ 868,600</b>	<b>971,800</b>	<b>988,000</b>	<b>866,000</b>	<b>979,700</b>
<b>STAFFING</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.25</b>

## FUND BALANCE

The City Clerk and Elections Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The City Clerk FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$8,300 (0.8%).

### The significant budgetary changes include:

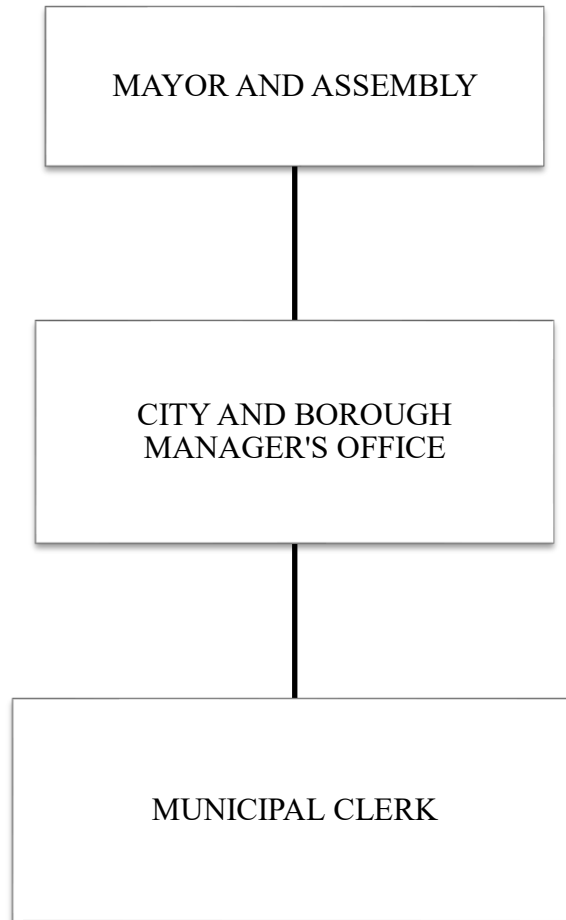
#### FY27 Proposed Budget

- Personnel Services decreased \$3,100 (0.5%) primarily due to a decrease in 0.25 FTE.
- Commodities and Services decreased \$5,200 (1.3%) primarily due to decreased consolidated fleet contribution.

# CITY CLERK

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



Staff support to Assembly, its Standing Committees and appointed boards and commissions

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

Manages public records requests and serves as the custodian of historical and permanent records

Election Official

Administers appeals

# NOTES

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# INFORMATION TECHNOLOGY

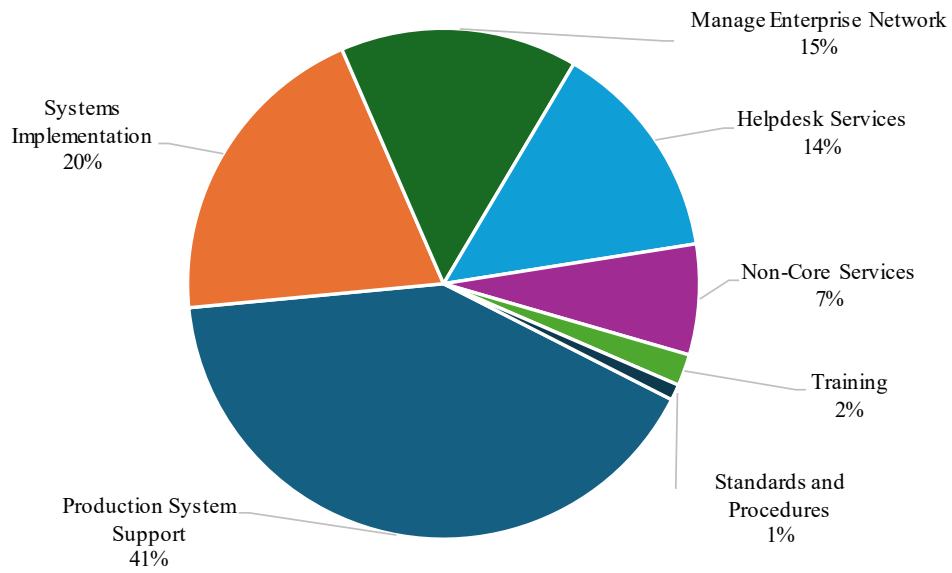
## MISSION STATEMENT

The mission of the Information Technology Division is to provide secure technology services for the City and Borough of Juneau.

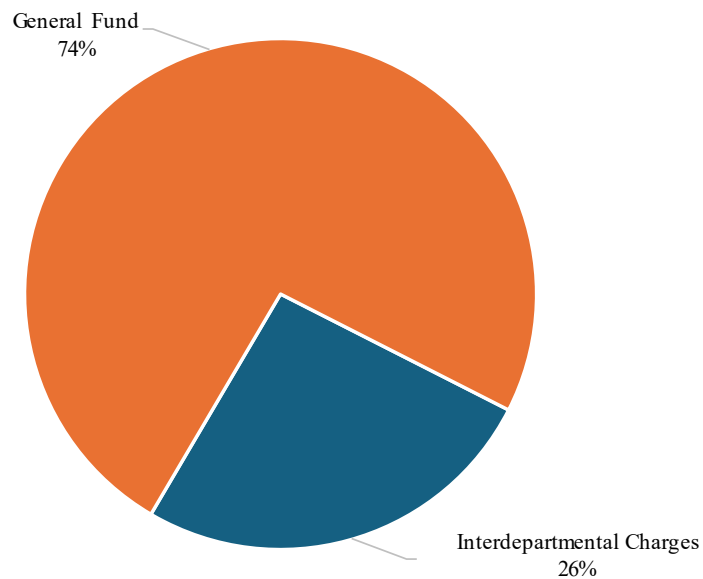
## FY27 PROPOSED BUDGET

**\$ 5,042,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# INFORMATION TECHNOLOGY

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,994,800	2,136,700	2,187,500	2,115,100	2,239,200
Commodities and Services	2,309,700	2,713,100	2,713,100	2,657,700	2,803,100
<b>Total Expenditures</b>	<b>4,304,500</b>	<b>4,849,800</b>	<b>4,900,600</b>	<b>4,772,800</b>	<b>5,042,300</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	1,015,000	1,083,100	1,083,100	1,157,600	1,308,700
Support from:					
General Fund	3,289,500	3,766,700	3,817,500	3,615,200	3,733,600
<b>Total Funding Sources</b>	<b>\$ 4,304,500</b>	<b>4,849,800</b>	<b>4,900,600</b>	<b>4,772,800</b>	<b>5,042,300</b>
<b>STAFFING</b>	<b>16.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
<b>FUND BALANCE</b>					

The Information Technology Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Information Technology FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$141,700 (2.9%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$51,700 (2.4%) due to negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services increased \$90,000 (3.3%) primarily due to inflationary increases and increased contractual services.

# COMMUNITY DEVELOPMENT

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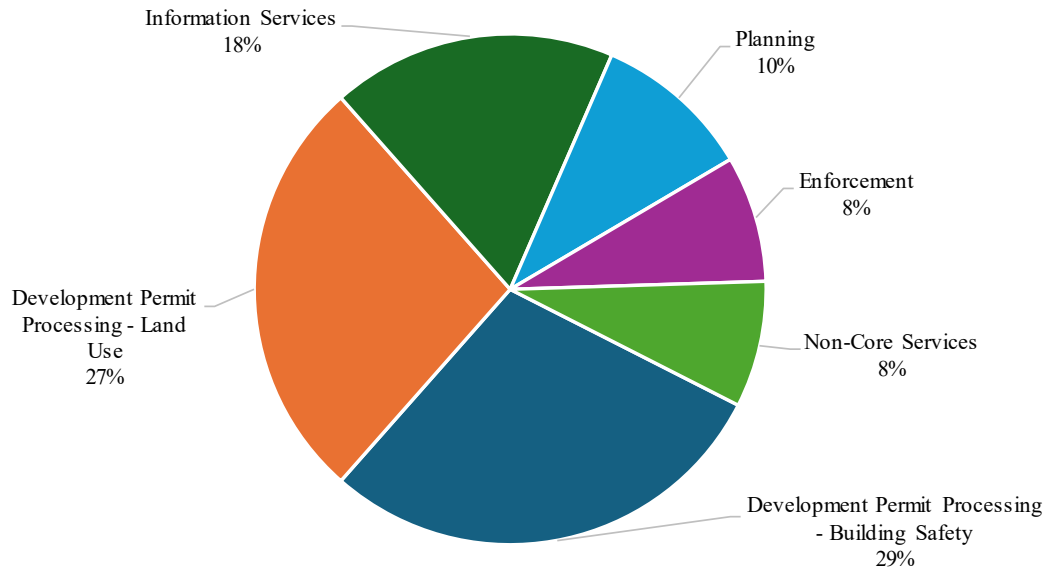
## MISSION STATEMENT

Guide the development of a safe, attractive and efficient community consistent with the public interest.

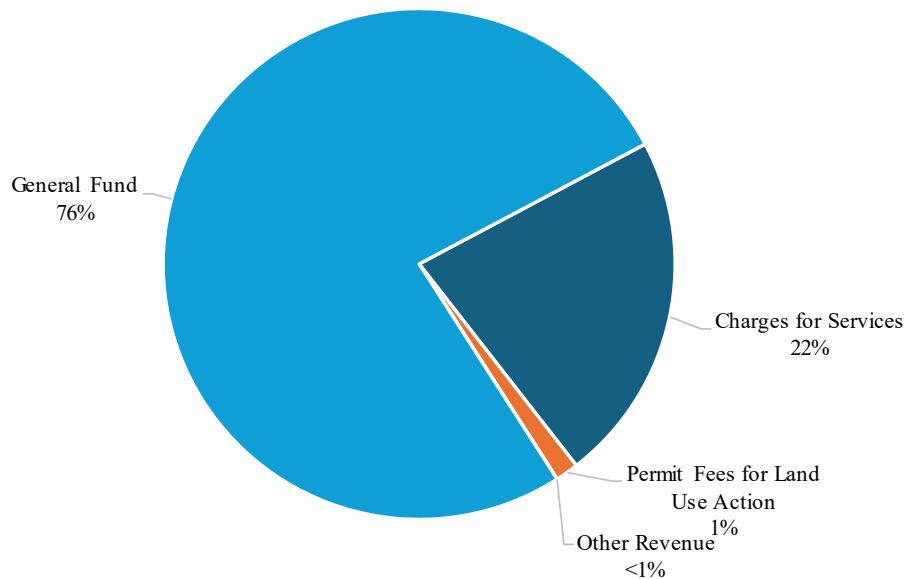
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**FY27 PROPOSED BUDGET      \$3,790,800**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# COMMUNITY DEVELOPMENT

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 3,002,200	3,519,200	3,610,700	3,278,800	3,374,600
Commodities and Services	467,800	608,000	608,000	502,300	416,200
<b>Total Expenditures</b>	<b>3,470,000</b>	<b>4,127,200</b>	<b>4,218,700</b>	<b>3,781,100</b>	<b>3,790,800</b>
<b>FUNDING SOURCES</b>					
Charges for Services	1,034,500	650,000	650,000	877,500	843,500
Permit Fees for Land Use Action	67,300	55,000	55,000	55,500	55,500
Other Revenue	400	300	300	20,400	200
Support from:					
General Fund	2,367,800	3,421,900	3,513,400	2,827,700	2,891,600
<b>Total Funding Sources</b>	<b>\$ 3,470,000</b>	<b>4,127,200</b>	<b>4,218,700</b>	<b>3,781,100</b>	<b>3,790,800</b>
<b>STAFFING</b>	<b>24.66</b>	<b>25.66</b>	<b>25.66</b>	<b>25.00</b>	<b>25.00</b>

## FUND BALANCE

The Community Development Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHT

The Community Development FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$427,900 (10.1%).

### The significant budgetary changes include:

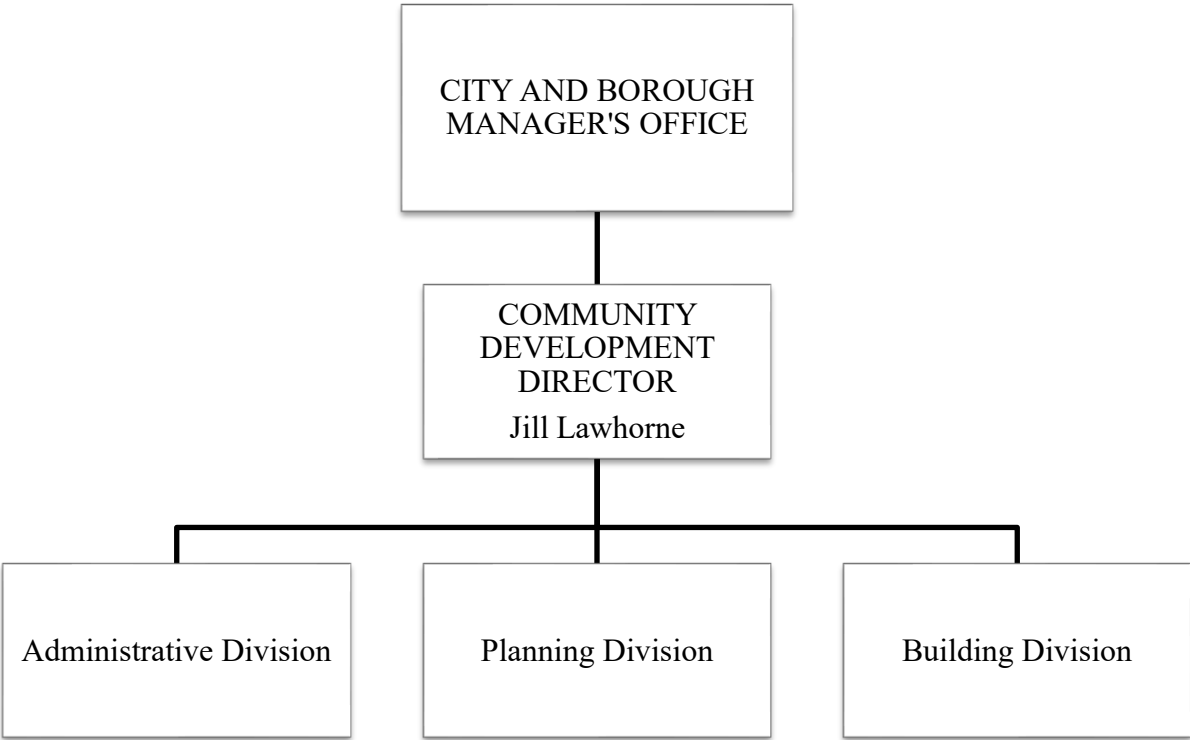
#### FY27 Proposed Budget

- Personnel Services decreased \$236,100 (6.5%) due to negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services decreased \$191,800 (31.5%) primarily due to reduction in Marine View lease payments, reduction to fleet replacement reserve contribution, reduction to travel and training, and reduction to contractual services.

# COMMUNITY DEVELOPMENT

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# EAGLECREST

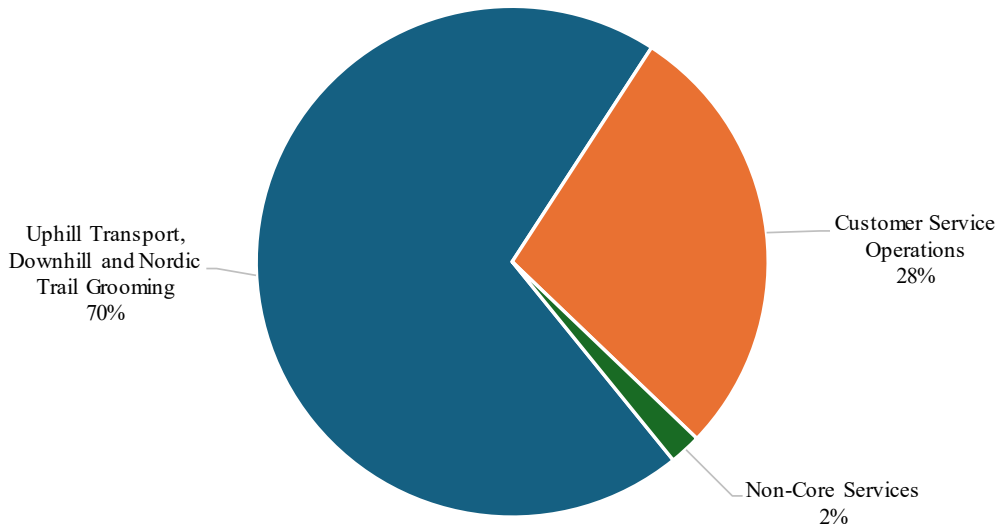
## MISSION STATEMENT

Eaglecrest Ski Area is a community owned winter recreation area and year-round destination for outdoor recreation and education, providing a wide range of affordable winter and summer outdoor recreational activities.

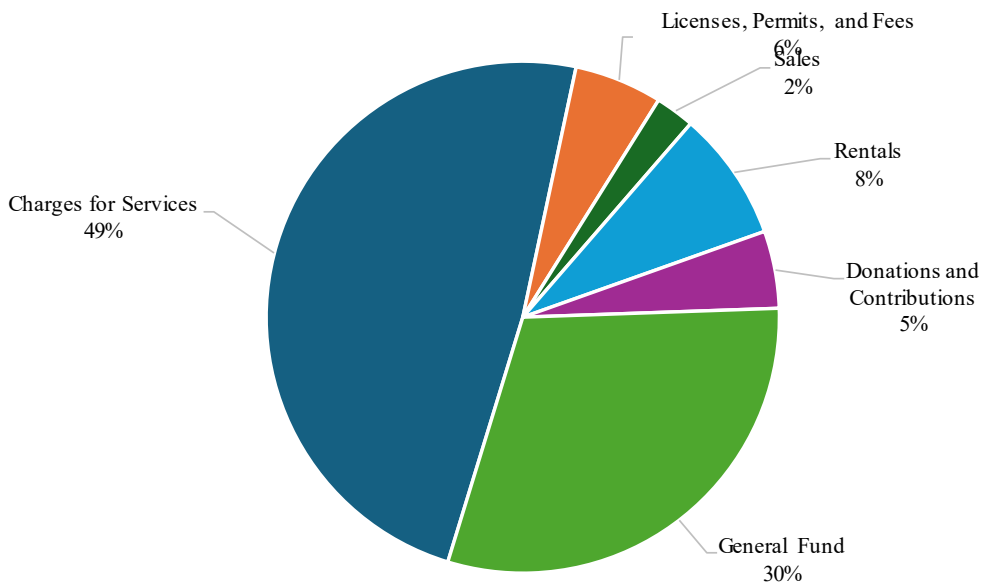
## FY27 PROPOSED BUDGET

**\$ 5,729,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# EAGLECREST

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 2,188,300	3,838,400	3,298,000	2,425,500	3,325,300
Commodities and Services	1,857,500	2,479,900	2,479,900	2,393,600	2,403,700
<b>Total Expenditures</b>	<b>4,045,800</b>	<b>6,318,300</b>	<b>5,777,900</b>	<b>4,819,100</b>	<b>5,729,000</b>
<b>FUNDING SOURCES</b>					
Charges for Services	1,478,900	1,903,000	1,903,000	1,298,700	1,493,200
Licenses, Permits, and Fees	243,600	463,000	463,000	166,500	170,200
Sales	61,500	75,000	75,000	76,800	76,000
Rentals and Leases	239,600	315,700	315,700	243,300	252,100
Donations and Contributions	100	100,000	100,000	100,000	150,000
Support from:					
Roaded Service Area	50,000	50,000	50,000	50,000	50,000
General Fund	1,398,800	880,000	880,000	880,000	880,000
<b>Total Funding Sources</b>	<b>3,472,500</b>	<b>3,786,700</b>	<b>3,786,700</b>	<b>2,815,300</b>	<b>3,071,500</b>
<b>FUND BALANCE</b>					
<b>Available Fund Balance</b>					
Beginning of Period	(118,300)	(691,600)	(691,600)	(691,600)	(2,695,400)
Increase (Decrease) in Fund Balance	(573,300)	(2,531,600)	(1,991,200)	(2,003,800)	(2,657,500)
<b>End of Period Available</b>	<b>(691,600)</b>	<b>(3,223,200)</b>	<b>(2,682,800)</b>	<b>(2,695,400)</b>	<b>(5,352,900)</b>
<b>STAFFING</b>	<b>33.99</b>	<b>38.82</b>	<b>38.82</b>	<b>40.90</b>	<b>40.90</b>

## BUDGET HIGHLIGHTS

The Eaglecrest FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$48,900 (0.8%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$27,300 (0.8%) due to negotiated wage and benefit increases and increased FTE, offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and positions that are difficult to fill.
- Commodities and Services decreased \$76,200 (3.1%) primarily due to a decreased consolidate fleet contribution.

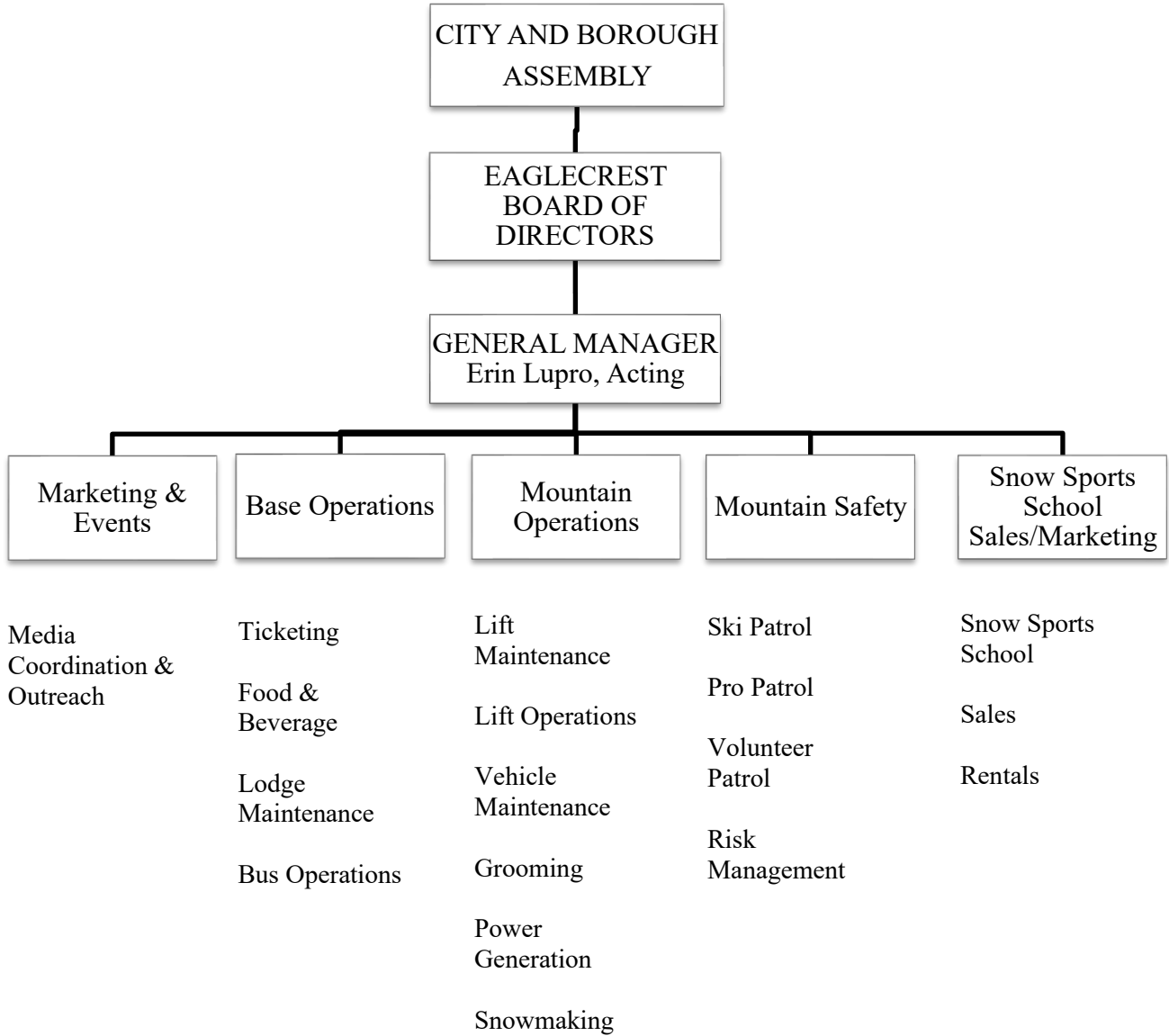
During the FY26 biennial budget cycle, the Assembly approved reserving funds in the Restricted Budget Reserve to cover Eaglecrest's operational deficit. In FY26, \$3.045 million of Restricted Budget Reserve was reserved and the FY27 budget deficit is expected to be covered by a reserve of up to \$2.307 million. At the conclusion of FY27, the total negative fund balance of \$5.352 million will be reserved.

## EAGLECREST GONDOLA

In FY22, the Assembly appropriated funds to purchase a used gondola for installation at the Eaglecrest Ski Area to expand summer operations and increase year-round revenue. Eaglecrest entered into a revenue sharing agreement with Goldbelt Corporation in FY23, accepting a \$10 million investment to fund the installation of the gondola. Due to project delays and significant cost escalations, the future of the gondola is uncertain and will be deliberated by the Assembly during their budget review process.

# EAGLECREST

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# EDUCATION

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## MISSION STATEMENT

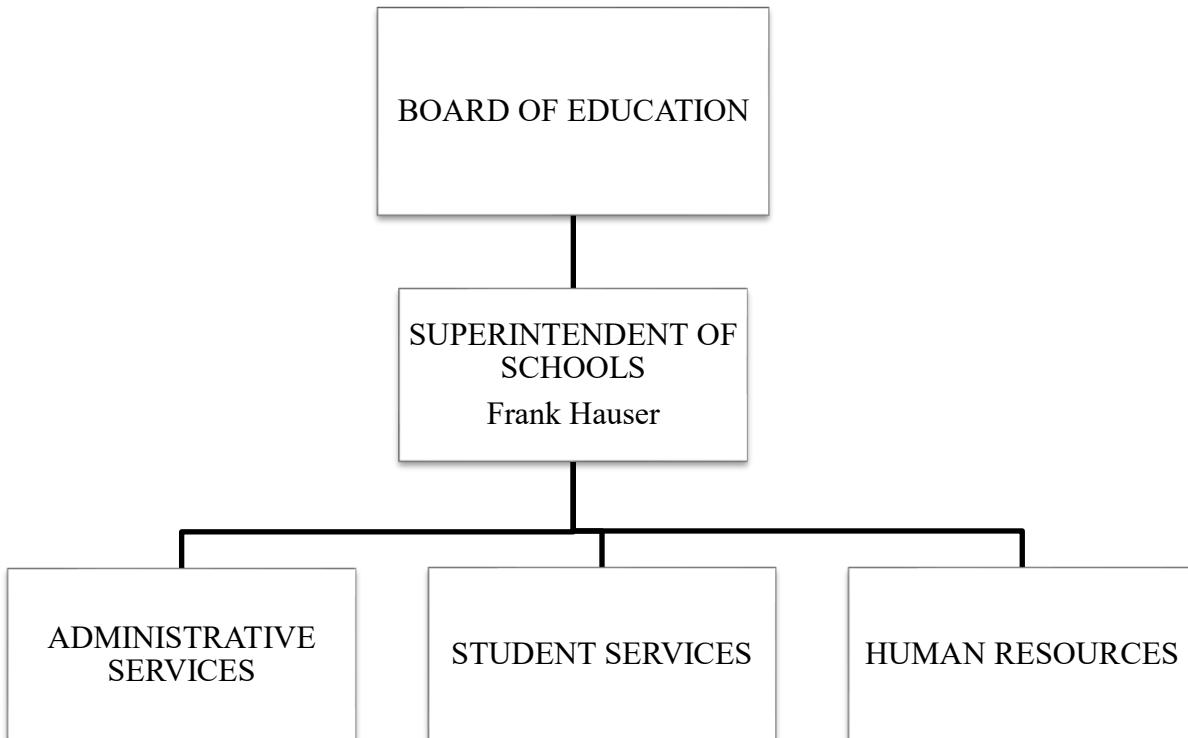
In Juneau we are all partners in providing each student with the skills, knowledge and attitudes to be a contributing citizen in a changing world.

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**FY27 PROPOSED BUDGET**

**\$ 97,248,400**

## FUNCTIONAL ORGANIZATION CHART



# EDUCATION

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
<b>Education - Operating Fund</b>					
Personnel Services	47,903,800	72,160,600	72,160,600	62,464,100	71,186,800
Commodities and Services	13,608,800	6,574,100	6,574,100	12,063,800	9,703,600
Capital Outlay	34,400	-	-	293,500	335,000
Education Interfund Transfers	-	-	-	987,900	589,000
<b>Total Instructional</b>	<b>61,547,000</b>	<b>78,734,700</b>	<b>78,734,700</b>	<b>75,809,300</b>	<b>81,814,400</b>
<b>Education - Other Funds</b>					
Personnel Services	6,875,200	5,525,000	5,525,000	6,880,200	5,421,200
Student Activity Fundraising	1,699,100	1,650,000	1,650,000	1,984,400	1,835,300
Commodities and Services	8,878,500	9,067,800	9,067,800	9,420,000	8,106,300
Capital Outlay	77,700	-	-	80,900	71,200
<b>Total Non-Instructional</b>	<b>17,530,500</b>	<b>16,242,800</b>	<b>16,242,800</b>	<b>18,365,500</b>	<b>15,434,000</b>
<b>Total Expenditures</b>	<b>79,077,500</b>	<b>94,977,500</b>	<b>94,977,500</b>	<b>94,174,800</b>	<b>97,248,400</b>
<b>FUNDING SOURCES</b>					
<b>Education - Operating Fund</b>					
State Foundation Funding	35,417,300	31,305,900	31,305,900	34,922,200	32,785,900
State Contribution for PERS/TRS	4,257,200	6,253,100	6,253,100	6,253,100	6,984,700
State	15,100	-	-	-	15,100
Federal	30,000	25,000	25,000	25,000	30,000
User Fees	313,700	-	-	130,700	130,700
Other	39,700	494,200	494,200	363,500	363,500
Support from:					
General Governmental Funds	34,432,000	35,004,700	35,004,700	35,004,700	35,801,900
<b>Total Instructional</b>	<b>74,505,000</b>	<b>73,082,900</b>	<b>73,082,900</b>	<b>76,699,200</b>	<b>76,111,800</b>
<b>Education - Other Funds</b>					
State	3,596,200	4,193,000	4,193,000	4,053,800	3,604,200
Federal	5,517,000	7,234,800	7,234,800	5,490,900	4,134,600
Private Grants	-	-	-	2,809,100	1,982,300
User Fees	641,200	375,000	375,000	731,900	676,900
Other	3,933,300	675,000	675,000	192,500	502,700
Student Activity Fundraising	1,699,100	1,650,000	1,650,000	1,984,400	1,835,300
Education Interfund Transfers	-	-	-	987,900	589,000
Support from:					
General Governmental Funds	3,690,400	2,115,000	2,115,000	2,115,000	2,109,000
<b>Total Non-Instructional</b>	<b>19,077,200</b>	<b>16,242,800</b>	<b>16,242,800</b>	<b>18,365,500</b>	<b>15,434,000</b>
<b>Total Funding Sources</b>	<b>93,582,200</b>	<b>89,325,700</b>	<b>89,325,700</b>	<b>95,064,700</b>	<b>91,545,800</b>
<b>FUND BALANCE</b>					
<b>Education - Operating Fund</b>					
Beginning Available Fund Balance	2,940,900	15,898,900	15,898,900	15,898,900	16,788,800
Increase (Decrease) in Fund Balance	12,958,000	(5,651,800)	(5,651,800)	889,900	(5,702,600)
<b>End of Period Available Fund Balance</b>	<b>15,898,900</b>	<b>10,247,100</b>	<b>10,247,100</b>	<b>16,788,800</b>	<b>11,086,200</b>
<b>Education - Other Funds</b>					
Beginning Available Fund Balance	643,300	2,190,000	2,190,000	2,190,000	2,190,000
Increase (Decrease) in Fund Balance	1,546,700	-	-	-	-
<b>End of Period Available Fund Balance</b>	<b>2,190,000</b>	<b>2,190,000</b>	<b>2,190,000</b>	<b>2,190,000</b>	<b>2,190,000</b>
<b>Total Available Fund Balance</b>	<b>\$ 18,088,900</b>	<b>12,437,100</b>	<b>12,437,100</b>	<b>18,978,800</b>	<b>13,276,200</b>
<b>STAFFING</b>	<b>519.42</b>	<b>559.40</b>	<b>559.40</b>	<b>559.40</b>	<b>548.81</b>

# EDUCATION

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## **BUDGET HIGHLIGHTS**

The School District budget is approved by the School Board and then submitted to the Mayor and Assembly for adoption. By city charter, the Mayor and Assembly must formally adopt the School District budget. The only action, other than adoption, taken by the Mayor and Assembly is to establish the amount of support provided to the School District by the CBJ.

In the above presentation, the FY25 State Foundation Funding total includes one-time outside-the-formula funding totaling \$5,623,100 authorized via Alaska House Bill 268 in June 2024.

# NOTES

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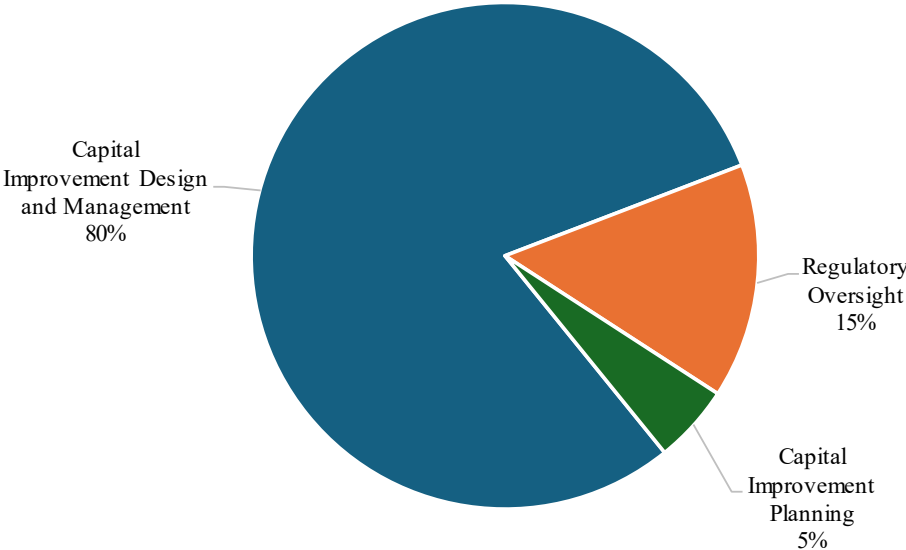
# ENGINEERING

## MISSION STATEMENT

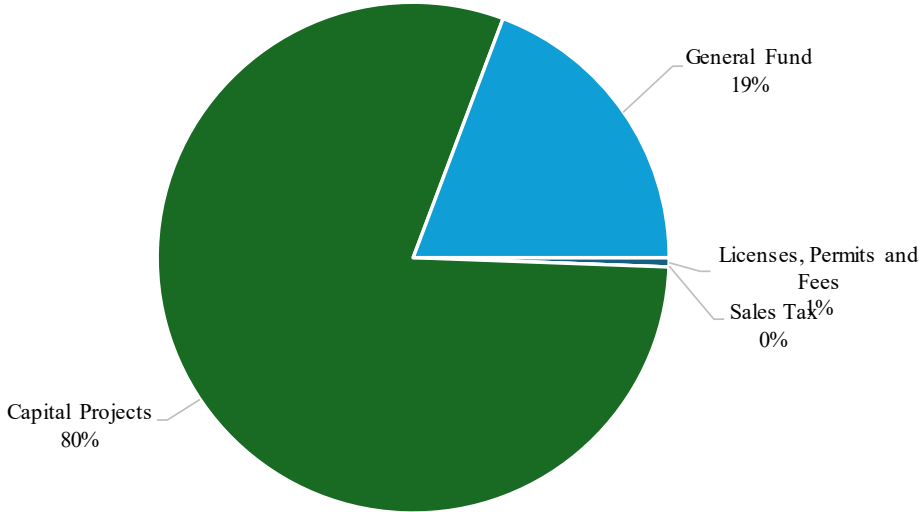
To help CBJ make capital improvements in an expeditious, cost effective manner.

**FY27 PROPOSED BUDGET**                      **\$ 1,514,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# ENGINEERING

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,169,800	1,082,700	1,165,600	1,045,600	1,225,400
Commodities and Services	613,200	431,500	431,500	1,234,600	316,100
<b>Total Expenditures</b>	<b>1,783,000</b>	<b>1,514,200</b>	<b>1,597,100</b>	<b>2,280,200</b>	<b>1,541,500</b>
<b>FUNDING SOURCES</b>					
Licenses, Permits and Fees	6,300	10,000	10,000	8,200	9,000
Support from:					
Sales Tax	140,000	140,000	140,000	140,000	-
Capital Projects	1,285,100	1,055,100	1,055,100	937,900	1,235,200
General Fund	351,600	309,100	392,000	1,194,100	297,300
<b>Total Funding Sources</b>	<b>\$ 1,783,000</b>	<b>1,514,200</b>	<b>1,597,100</b>	<b>2,280,200</b>	<b>1,541,500</b>
<b>STAFFING</b>	<b>21.10</b>	<b>21.80</b>	<b>21.80</b>	<b>21.80</b>	<b>21.30</b>
<b>FUND BALANCE</b>					

The Engineering Division is a component of the General Fund and Capital Improvement Projects. General Engineering is a component of the General Fund. CIP Engineering is a component of the Capital Improvement Projects Fund.

## BUDGET HIGHLIGHTS

The Engineering FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$55,600 (3.5%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

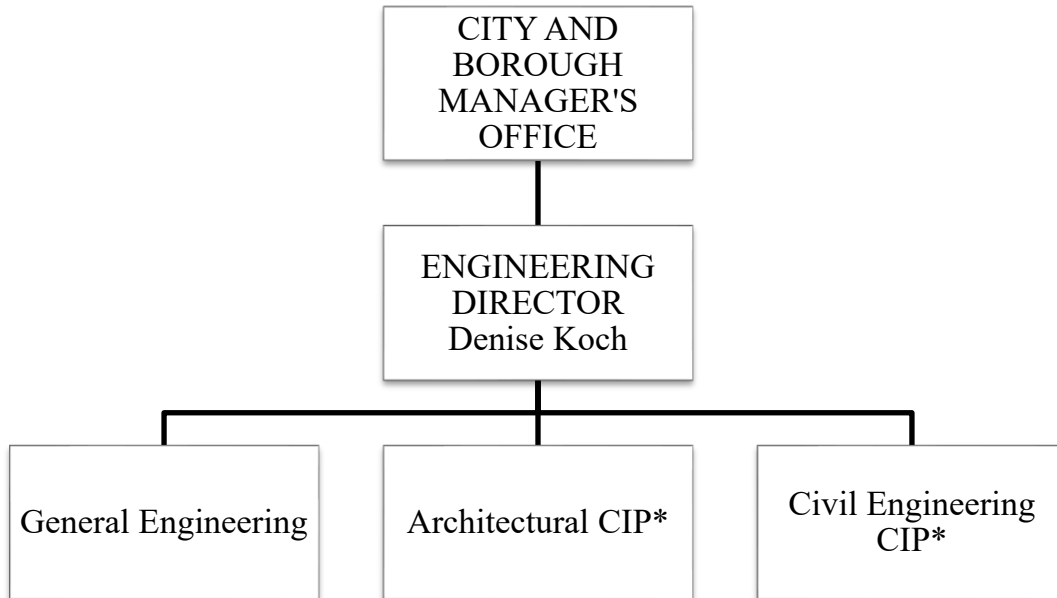
- Personnel Services increased \$59,800 (5.1%) due to longevity and negotiated wage increases
- Commodities and Services decreased \$115,400 (26.7%) primarily due to decreases in rent, goods, and services.

On January 6, 2026 a disaster declaration was issued by the CBJ Assembly following relentless winter storms from December 2025 through early January 2026 that brought record-breaking snowfall, extreme cold, and rain, causing collapsed roofs and sunken vessels. Engineering is anticipated to be over budget in FY26 due to extraordinary snow removal costs exceeding normal winter operations associated with these storms. CBJ will make every effort to maximize cost recovery through state and federal disaster funding.

## FUNCTIONAL ORGANIZATION CHART

# ENGINEERING

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\*The Capital Improvement Program (CIP) is a separate document from the Budget and can be obtained from the CBJ Engineering Department, at any of the City Libraries, or from the CBJ website at <https://juneau.org/engineering-public-works/cip>

# NOTES

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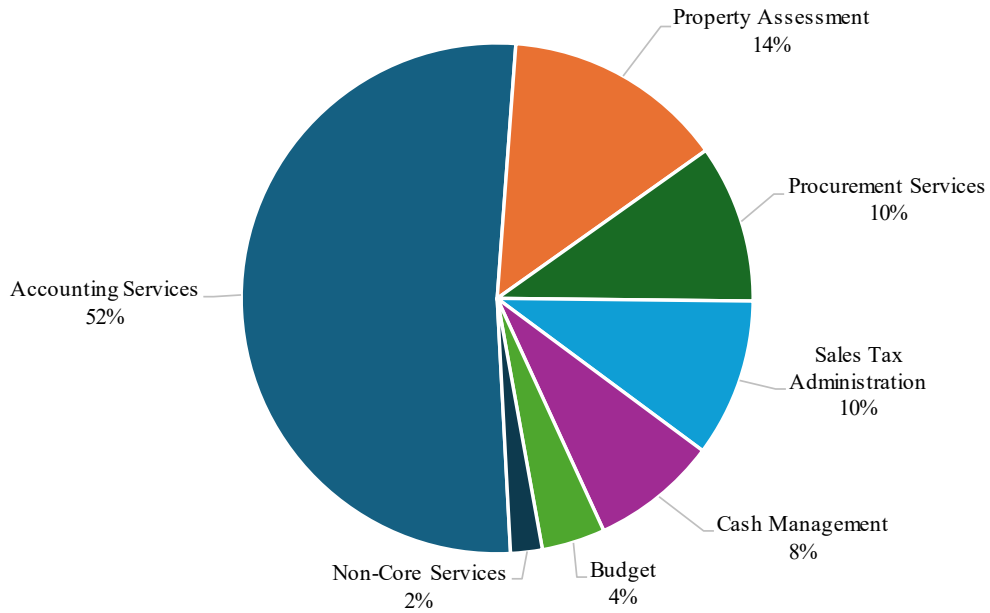
# FINANCE

## MISSION STATEMENT

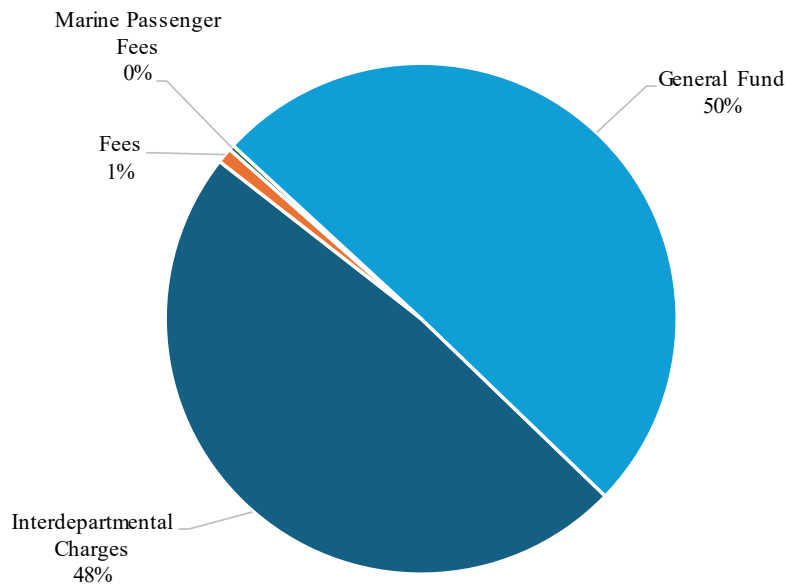
Provide financial services to enhance the operations of the CBJ.

**FY27 PROPOSED BUDGET      \$ 8,504,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 5,458,900	5,753,100	5,921,200	5,765,900	6,447,700
Commodities and Services	1,709,700	1,820,100	1,820,100	1,947,800	2,056,900
Capital Outlay	8,200	-	-	92,000	-
<b>Total Expenditures</b>	<b>7,176,800</b>	<b>7,573,200</b>	<b>7,741,300</b>	<b>7,805,700</b>	<b>8,504,600</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	3,610,100	3,797,100	3,797,100	3,797,100	4,110,900
Fees	93,500	86,000	86,000	88,800	83,000
Support from:					
Hotel Tax	20,000	25,000	25,000	25,000	-
Marine Passenger Fees	24,800	29,700	29,700	29,700	27,900
General Fund	3,428,400	3,635,400	3,803,500	3,865,100	4,282,800
<b>Total Funding Sources</b>	<b>\$ 7,176,800</b>	<b>7,573,200</b>	<b>7,741,300</b>	<b>7,805,700</b>	<b>8,504,600</b>
<b>STAFFING</b>	<b>46.05</b>	<b>46.05</b>	<b>46.05</b>	<b>45.05</b>	<b>48.05</b>

## FUND BALANCE

The Finance Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Finance FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$763,300 (9.9%).

### The significant budgetary changes include:

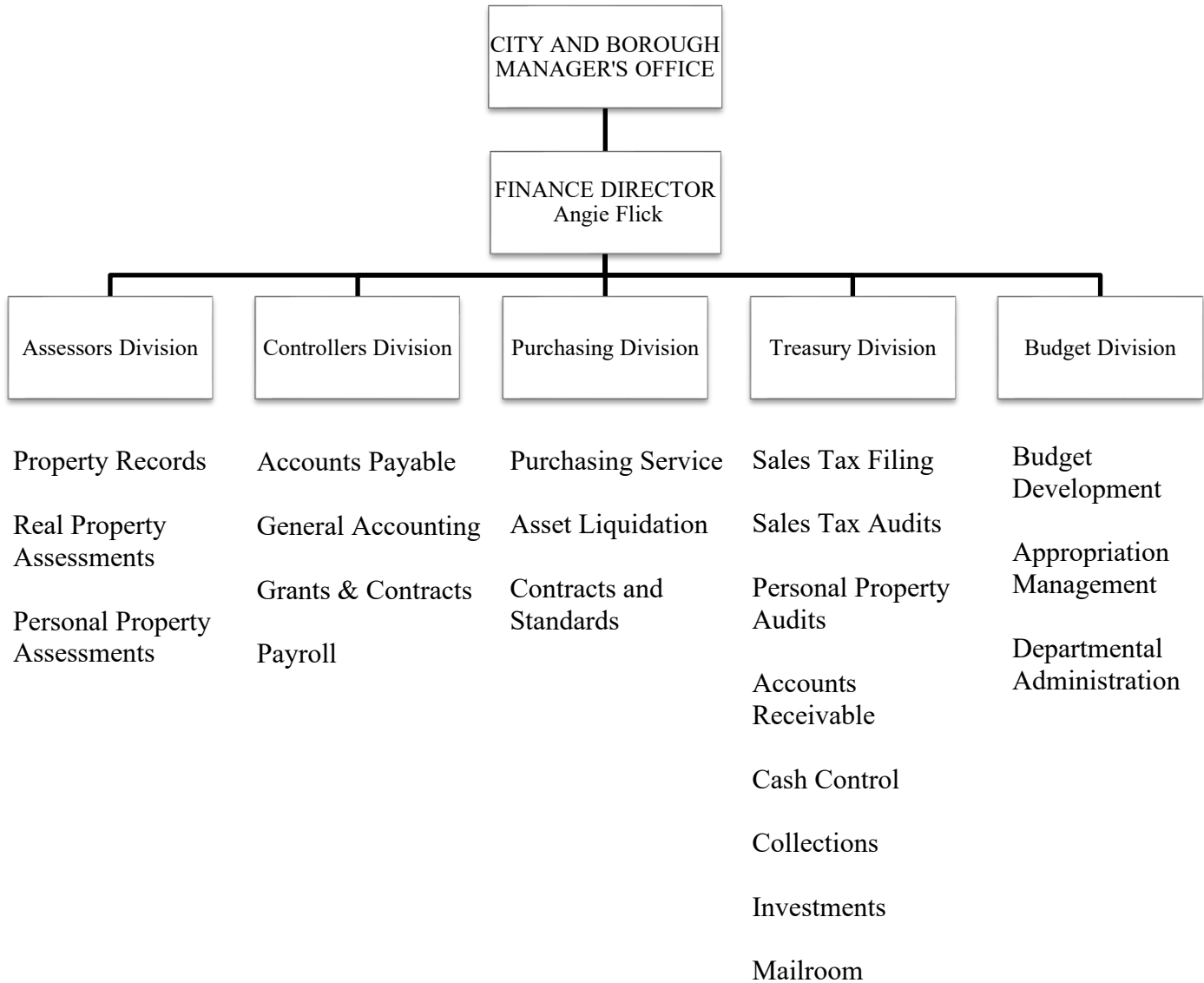
#### FY27 Proposed Budget

- Personnel Services increased \$526,500 (8.9%) due to reallocation of three (3) full-time positions from Construction Purchasing in Engineering and Public Works to Finance and negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services increased \$236,800 (13%) primarily due to an increase in contractual services and increased costs due to transition of Construction Purchasing from Engineering and Public Works to Finance.

# FINANCE

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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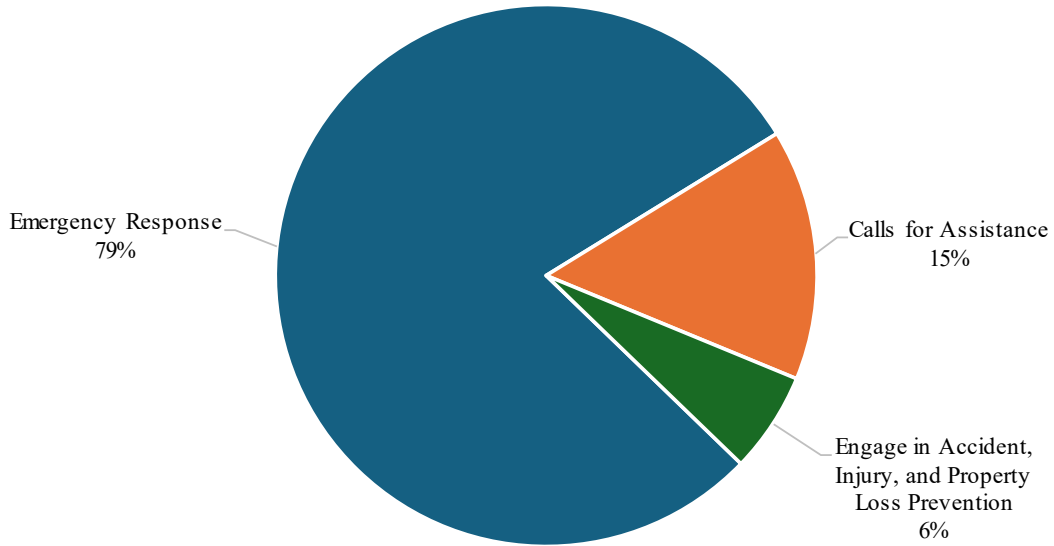
# FIRE AND EMERGENCY MEDICAL SERVICES

## MISSION STATEMENT

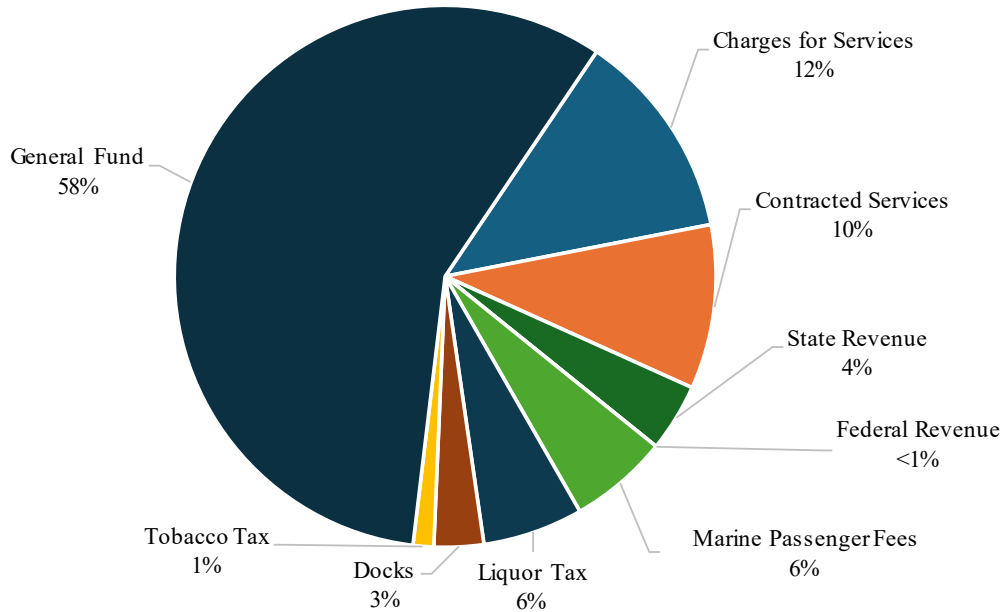
To serve and protect our community from life and property threatening emergencies.

**FY27 PROPOSED BUDGET      \$ 16,270,700**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# FIRE AND EMERGENCY MEDICAL SERVICES

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 9,725,900	10,917,600	10,957,700	9,714,900	11,648,100
Commodities and Services	4,145,400	4,506,800	4,506,800	4,396,200	4,622,600
Capital Outlay	46,000	-	-	-	-
<b>Total Expenditures</b>	<b>13,917,300</b>	<b>15,424,400</b>	<b>15,464,500</b>	<b>14,111,100</b>	<b>16,270,700</b>
<b>FUNDING SOURCES</b>					
Charges for Services	2,087,300	2,211,400	2,211,400	1,964,100	2,032,100
Contracted Services	1,358,500	1,330,800	1,330,800	1,330,800	1,595,600
State Revenue	827,100	810,000	810,000	624,800	660,000
Federal Revenue	173,900	100,000	100,000	150,000	-
Other Revenue	800	-	-	-	-
Support from:					
Marine Passenger Fees	656,700	781,500	781,500	781,500	963,100
Liquor Tax	975,000	975,000	975,000	975,000	975,000
Tobacco Tax	724,600	724,600	724,600	-	200,000
Docks	-	-	-	-	482,300
General Fund	7,113,400	8,491,100	8,531,200	8,284,900	9,362,600
<b>Total Funding Sources</b>	<b>\$ 13,917,300</b>	<b>15,424,400</b>	<b>15,464,500</b>	<b>14,111,100</b>	<b>16,270,700</b>
<b>STAFFING</b>	<b>70.30</b>	<b>70.30</b>	<b>70.30</b>	<b>70.30</b>	<b>74.14</b>

## FUND BALANCE

The Fire Department is a component of the Fire Service Area and General Fund. See the Fire Service Area and General Fund fund balances in the "Fire Service Area Summary" and "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Fire and Emergency Medical Services FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$806,200 (5.2%).

### The significant budgetary changes include:

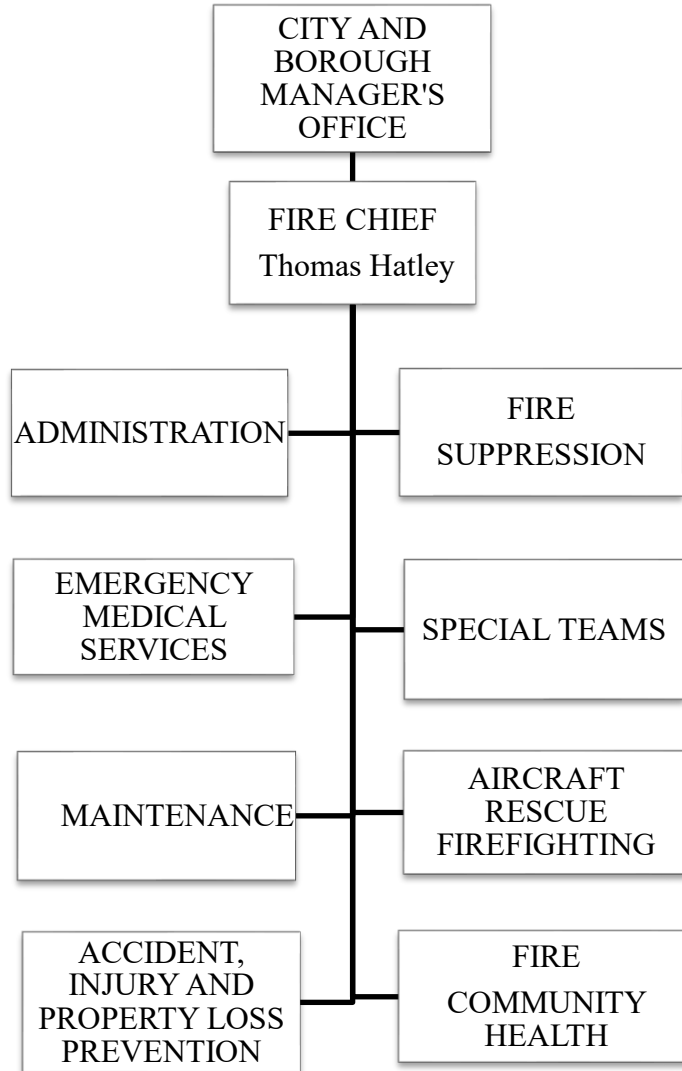
#### FY27 Proposed Budget

- Personnel Services increased \$690,400 (6.3%) due to the assumed impact of negotiated wages increases once the IAFF contract is final, in addition to an increase of 3.84 FTE for long-term temporary apprentice positions to gain skills necessary to transition into full-time Firefighter/EMTs. This increase was offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services increased \$115,800 (2.6%) primarily due to increases to fleet replacement reserve contributions and costs of contractual services.

# FIRE AND EMERGENCY MEDICAL SERVICES

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## FUNCTIONAL ORGANIZATION CHART



**Administration/  
Maintenance**  
Set Standard Operating Procedures  
Volunteer Recruitment  
Inspection  
Plan Reviews  
Public Education  
Investigations  
Permitting  
Vehicle Maintenance  
Equipment Maintenance

**Emergency Medical Services**  
Ambulance  
Air Medevac  
Basic Life Support

**Community Health Program (formerly CARES Program)**  
Sobering Center  
Mobile Integrated Health Program

**Special Teams**  
Haz-Mat  
Swift Water Rescue  
Rope Rescue  
Avalanche

# NOTES

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# HUMAN RESOURCES

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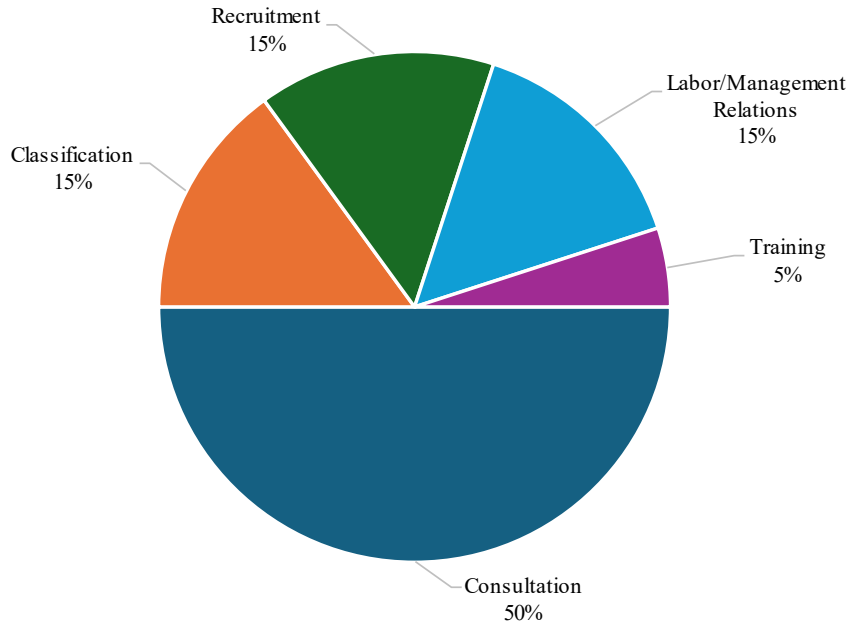
## MISSION STATEMENT

To provide employment/human resource services to the public and CBJ departments.

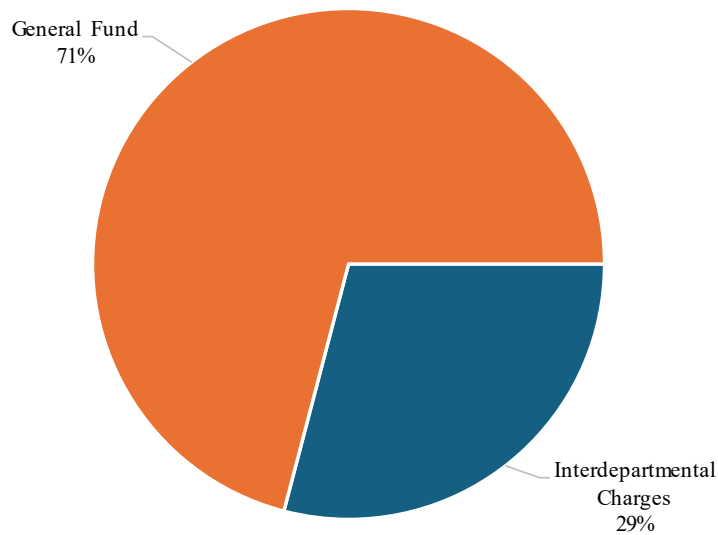
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**FY27 PROPOSED BUDGET      \$ 1,004,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# HUMAN RESOURCES

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 783,100	820,200	842,100	798,200	879,800
Commodities and Services	57,600	170,200	170,200	128,000	124,700
<b>Total Expenditures</b>	<b>840,700</b>	<b>990,400</b>	<b>1,012,300</b>	<b>926,200</b>	<b>1,004,500</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	245,400	273,200	273,200	273,300	292,000
Support from:					
General Fund	595,300	717,200	739,100	652,900	712,500
<b>Total Funding Sources</b>	<b>\$ 840,700</b>	<b>990,400</b>	<b>1,012,300</b>	<b>926,200</b>	<b>1,004,500</b>
<b>STAFFING</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>

## FUND BALANCE

The Human Resources Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Human Resources FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$7,800 (0.8%).

### The significant budgetary changes include:

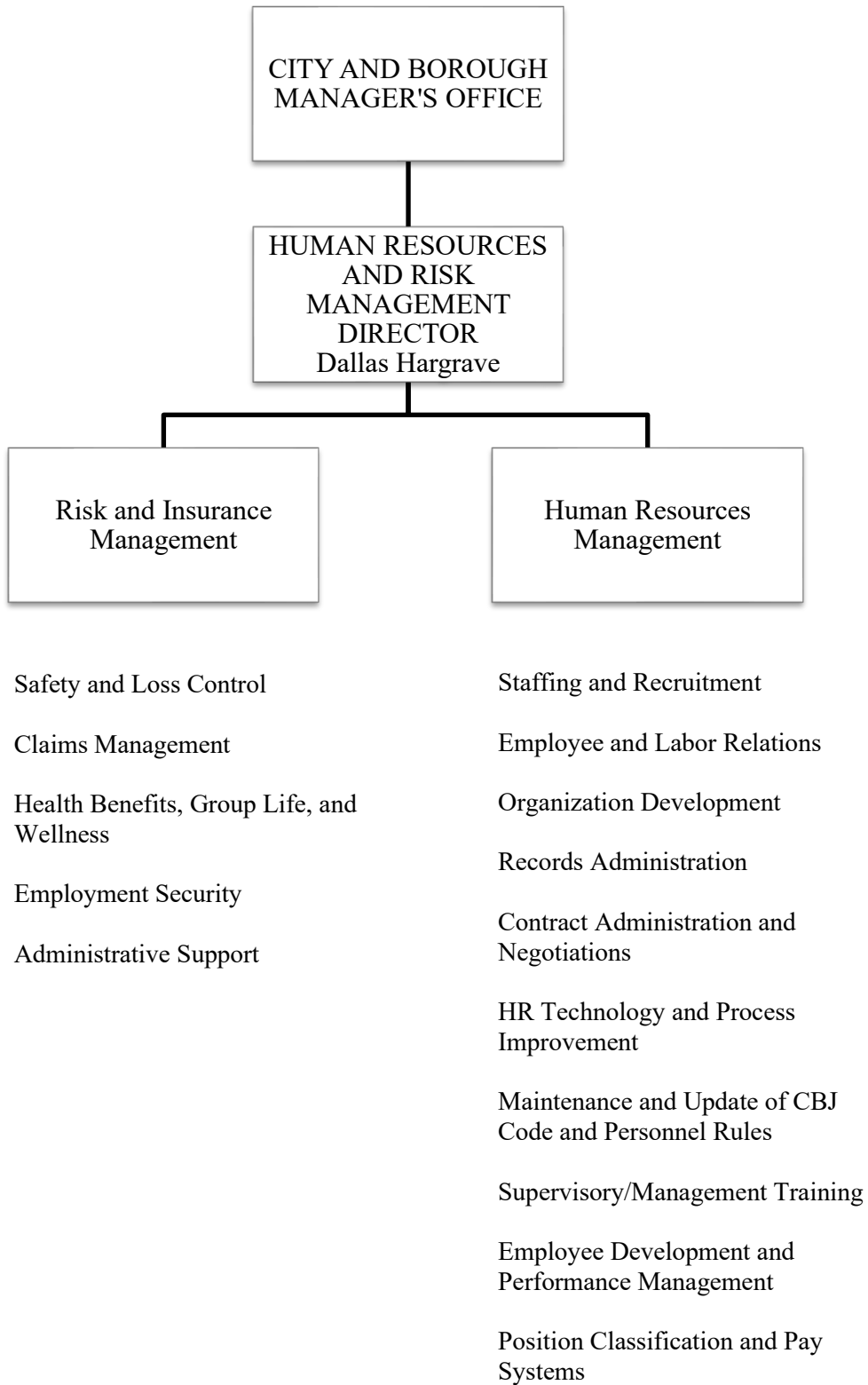
#### FY27 Proposed Budget

- Personnel Services increased \$37,700 (4.5%) due to longevity and negotiated wage increases. Vacancy factor was increased to align with historic staffing actuals which offset the full impact of personnel cost increases.
- Commodities and Services decreased \$45,500 (26.7%) due to decreased contractual services.

# HUMAN RESOURCES

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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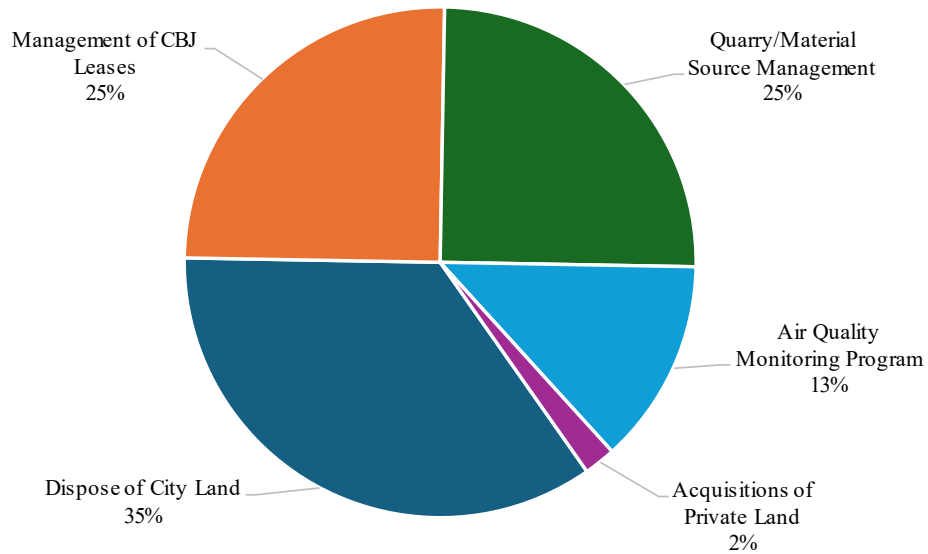
# LANDS AND RESOURCES MANAGEMENT

## MISSION STATEMENT

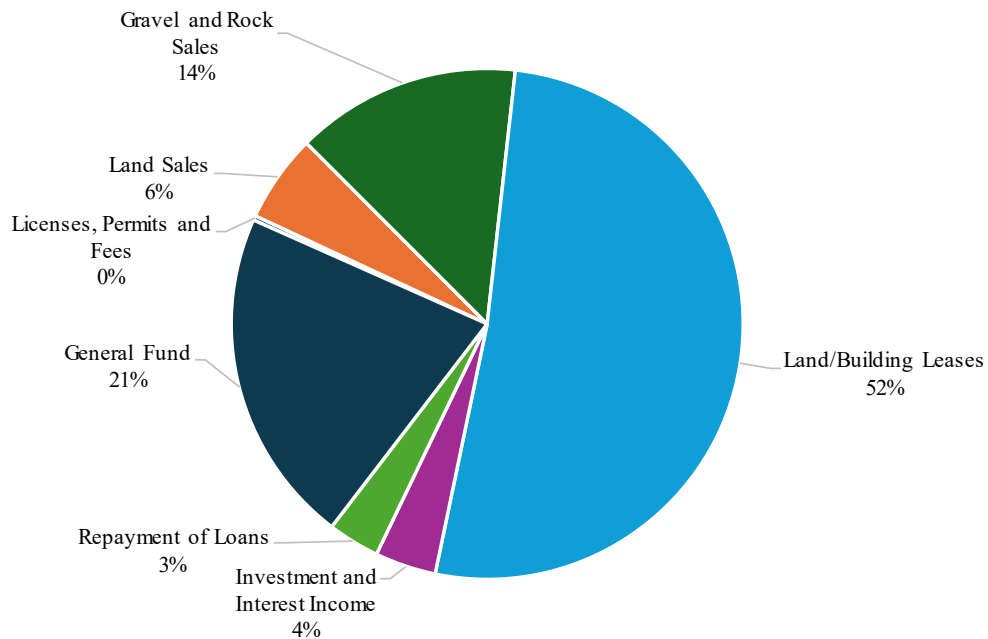
To develop and manage City land consistent with public policy.

**FY27 PROPOSED BUDGET      \$ 3,252,800**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LANDS AND RESOURCES MANAGEMENT

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 394,700	530,300	540,900	490,400	570,900
Commodities and Services	319,100	1,354,800	1,354,800	1,509,900	1,920,400
Capital Outlay	-	100,000	100,000	-	80,000
Support to:					
Capital Projects	1,625,000	1,472,000	1,472,000	1,472,000	681,500
General Fund	-	500,000	500,000	500,000	-
<b>Total Expenditures</b>	<b>2,338,800</b>	<b>3,957,100</b>	<b>3,967,700</b>	<b>3,972,300</b>	<b>3,252,800</b>
<b>FUNDING SOURCES</b>					
Licenses, Permits and Fees	12,400	10,900	10,900	8,900	8,900
Land Sales	189,800	285,000	285,000	310,000	170,000
Gravel and Rock Sales	126,800	225,000	225,000	390,000	435,000
Land/Building Leases	330,800	1,329,200	1,329,200	1,268,500	1,573,500
Investment and Interest Income/(Loss)	37,100	56,000	56,000	117,500	117,900
Repayment of Loans	-	-	-	50,000	100,000
Support from:					
General Fund	-	633,600	633,600	850,300	650,000
<b>Total Funding Sources</b>	<b>696,900</b>	<b>2,539,700</b>	<b>2,539,700</b>	<b>2,995,200</b>	<b>3,055,300</b>
<b>FUND BALANCE</b>					
Beginning of Period	4,828,900	3,187,000	3,187,000	3,187,000	2,209,900
Increase (Decrease) in Fund Balance	(1,641,900)	(1,417,400)	(1,428,000)	(977,100)	(197,500)
<b>End of Period Fund Balance</b>	<b>\$ 3,187,000</b>	<b>1,769,600</b>	<b>1,759,000</b>	<b>2,209,900</b>	<b>2,012,400</b>
<b>STAFFING</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

## BUDGET HIGHLIGHTS

The Lands and Resources FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$714,900 (18%).

### The significant budgetary changes include:

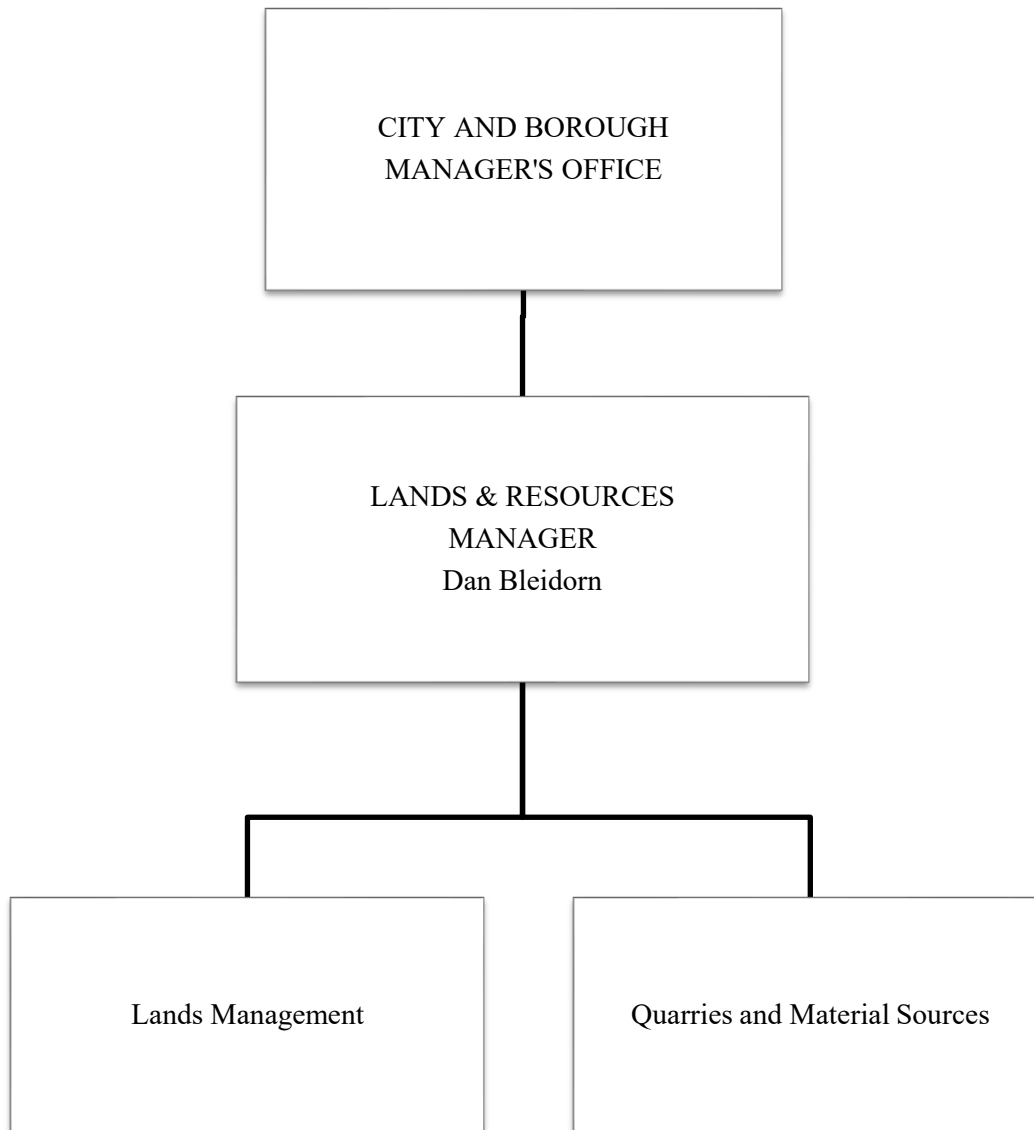
#### FY27 Proposed Budget

- Personnel Services increased \$30,000 (5.5%) due to negotiated wage and longevity increases.
- Commodities and Services increased by \$565,600 (41.7%) due to new Municipal Building maintenance fees.
- Support to Capital Projects decreased \$790,500 (53.7%) due to reduced capital investments related to Floyd Dryden building maintenance and property redevelopment projects.
- Support to the General Fund decreased \$500,000 (100%) primarily due to a one-time loan to Tlingit & Haida Early Education in FY26 for renovation of the Floyd Dryden facility for childcare programs.

# LANDS AND RESOURCES MANAGEMENT

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## FUNCTIONAL ORGANIZATION CHART



Land Management Planning  
Land Subdivision and  
Development  
Land Trades, Land Sales  
Land Acquisitions  
Property Use Permits, Leases, and  
Easements  
Mining Unit Activities  
CBJ Building Leases  
Staff Liaison: Assembly  
Lands, Housing, and Economic  
Development Committee  
Resource Management  
Air Pollution

Gravel and Rock Extraction  
Ticket Entry  
Long-term Planning  
Water Quality and Permitting (SWPP)  
Best Management Practices

# NOTES

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# LAW

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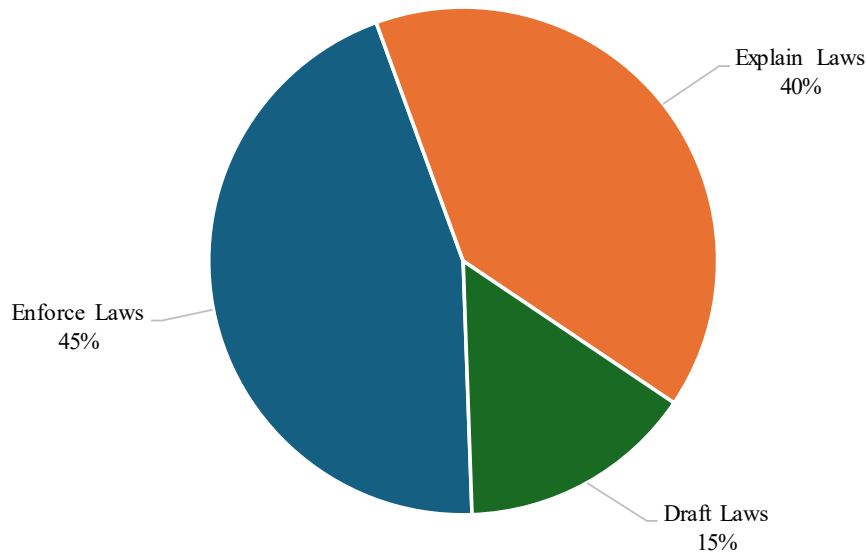
## MISSION STATEMENT

The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

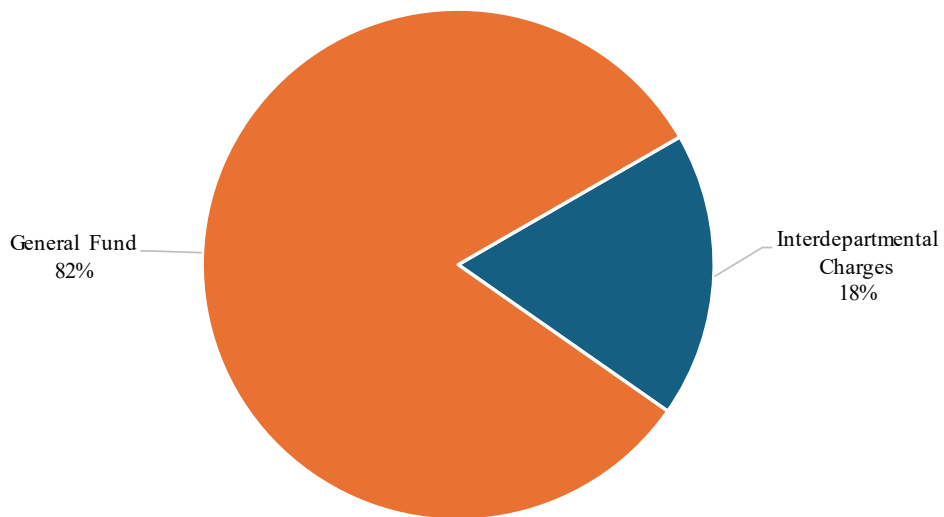
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**FY27 PROPOSED BUDGET      \$ 2,640,500**

## CORE SERVICES



## FUNDING SOURCES



# LAW

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,727,700	1,966,500	2,002,700	1,869,600	2,006,200
Commodities and Services	677,100	755,700	755,700	693,000	634,300
<b>Total Expenditures</b>	<b>2,404,800</b>	<b>2,722,200</b>	<b>2,758,400</b>	<b>2,562,600</b>	<b>2,640,500</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	427,500	469,300	469,300	469,300	476,900
Support from:					
General Fund	1,977,300	2,252,900	2,289,100	2,093,300	2,163,600
<b>Total Funding Sources</b>	<b>\$ 2,404,800</b>	<b>2,722,200</b>	<b>2,758,400</b>	<b>2,562,600</b>	<b>2,640,500</b>
<b>STAFFING</b>	<b>10.25</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

### FUND BALANCE

The Law Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Law FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$117,900 (4.3%).

### The significant budgetary changes include:

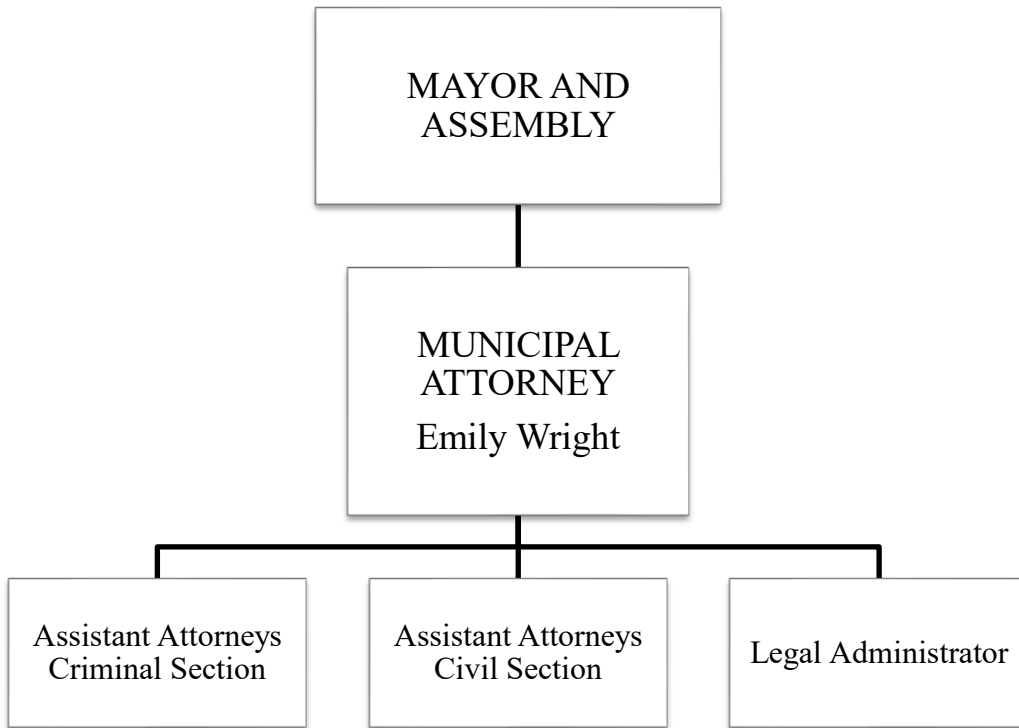
#### FY27 Proposed Budget

- Personnel Services increased \$3,500 (0.2%) due to negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services decreased \$121,400 (16.1%) due to reductions in contractual services.

# LAW

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## FUNCTIONAL ORGANIZATION CHART



Legal Advice to Assembly, Manager, CBJ  
commissions and boards, and CBJ staff

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

# NOTES

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# LIBRARIES AND MUSEUM

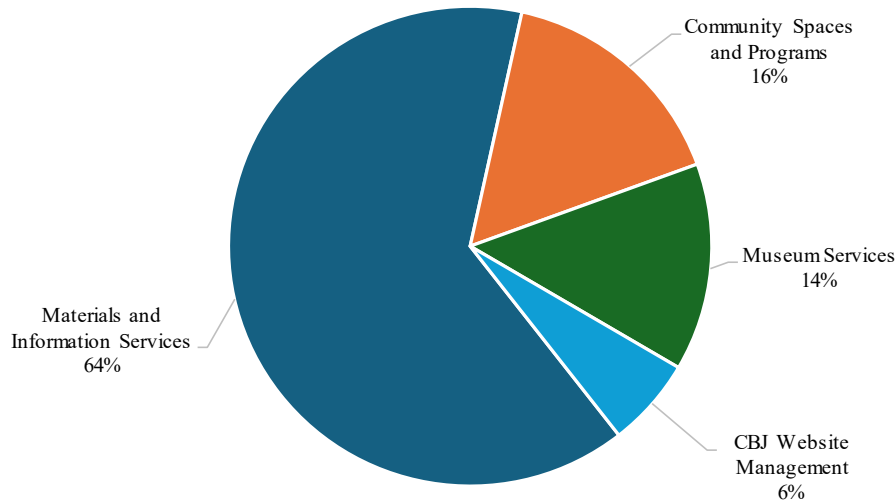
## MISSION STATEMENT

The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

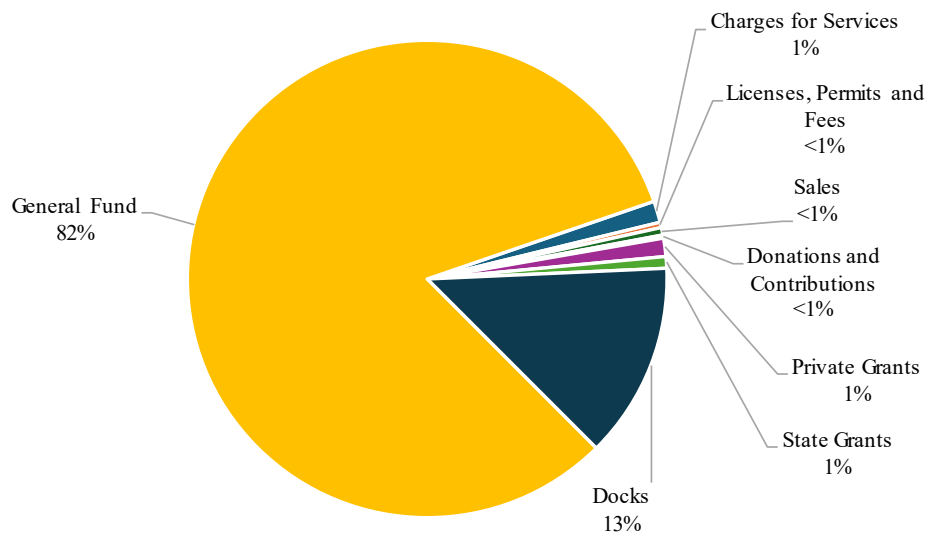
The Juneau-Douglas City Museum fosters among its diverse audiences an awareness of Juneau’s cultural heritage, values, and community memory so we may draw strength and perspective from the past, inspire learning, and find purpose for the future. As a public trust, we collect, preserve, interpret, and exhibit those materials that document the cultures and history of the Juneau and Douglas area.

**FY27 PROPOSED BUDGET      \$ 4,206,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# LIBRARIES AND MUSEUM

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 2,859,800	2,849,800	2,938,400	2,833,800	2,968,700
Commodities and Services	1,215,800	1,325,200	1,325,200	1,190,500	1,230,300
Capital Outlay	-	6,800	6,800	-	7,500
<b>Total Expenditures</b>	<b>4,075,600</b>	<b>4,181,800</b>	<b>4,270,400</b>	<b>4,024,300</b>	<b>4,206,500</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	16,500	18,100	18,100	18,100	19,700
Charges for Services	60,700	61,000	61,000	59,000	61,000
Licenses, Permits and Fees	15,700	14,100	14,100	16,100	15,100
Fines and Forfeitures	700	-	-	-	-
Sales	24,900	21,500	21,500	21,300	21,200
Rental and Lease	200	-	-	-	-
Donations and Contributions	12,900	9,700	9,700	9,400	8,900
Private Grants	10,700	81,800	81,800	30,700	51,700
State Grants	303,500	57,300	57,300	25,300	33,000
Support from:					
Docks	-	-	-	-	555,200
General Fund	3,629,800	3,918,300	4,006,900	3,839,400	3,440,700
<b>Total Funding Sources</b>	<b>\$ 4,075,600</b>	<b>4,181,800</b>	<b>4,270,400</b>	<b>4,024,300</b>	<b>4,206,500</b>
<b>STAFFING</b>	<b>27.42</b>	<b>26.17</b>	<b>26.17</b>	<b>26.17</b>	<b>26.17</b>

## FUND BALANCE

The Libraries and Museum Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Libraries and Museum FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$63,900 (1.5%).

### The significant budgetary changes include:

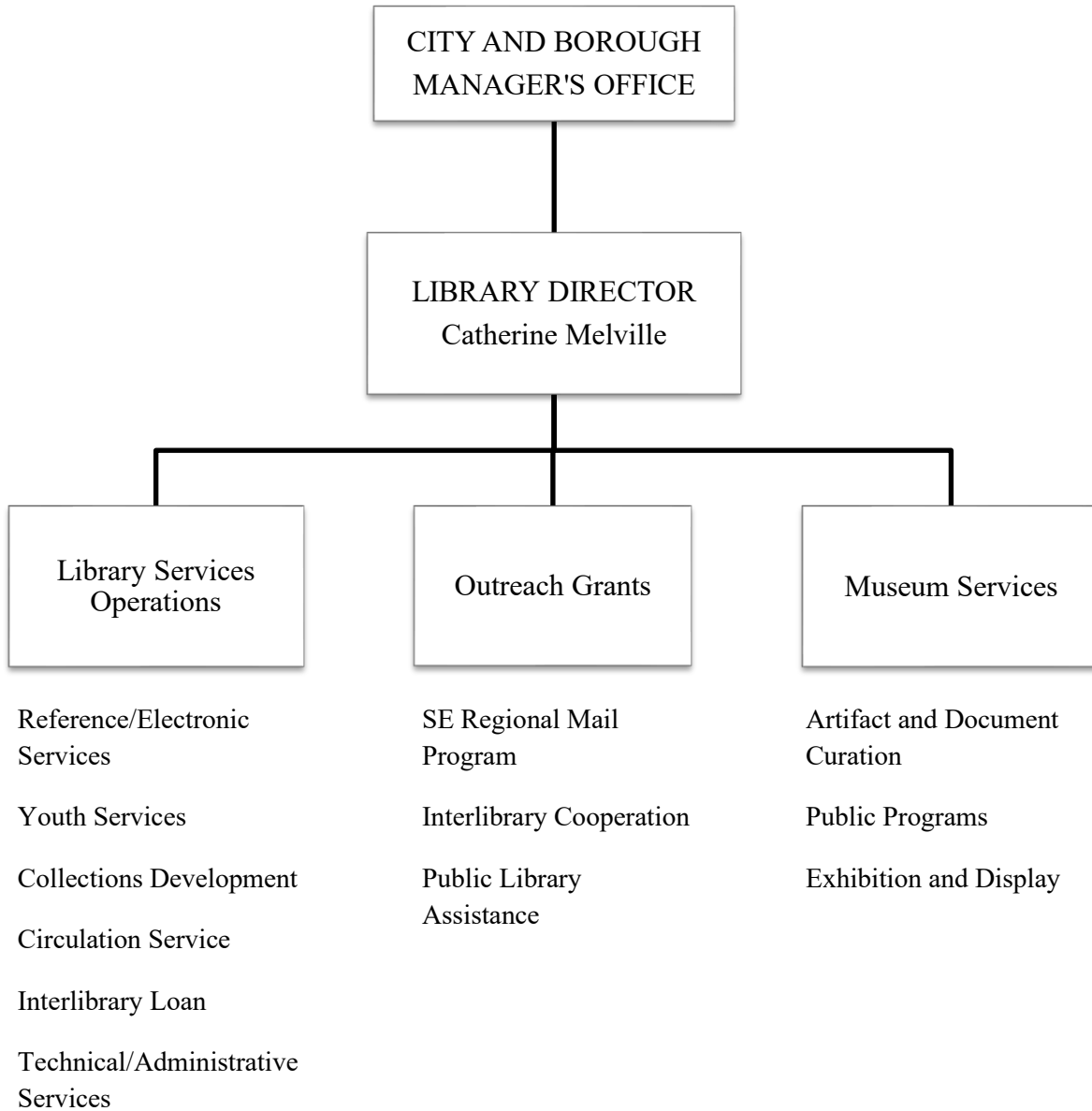
#### FY27 Proposed Budget

- Personnel Services increased \$30,300 (1.0%) due negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services decreased \$94,900 (7.2%) primarily due to reductions in contractual services.

# LIBRARIES AND MUSEUM

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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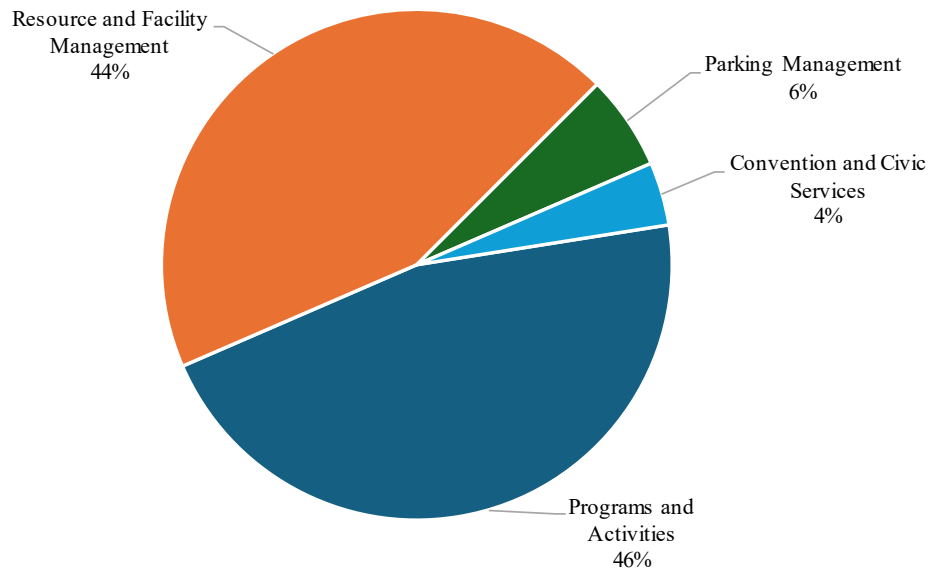
# PARKS AND RECREATION

## MISSION STATEMENT

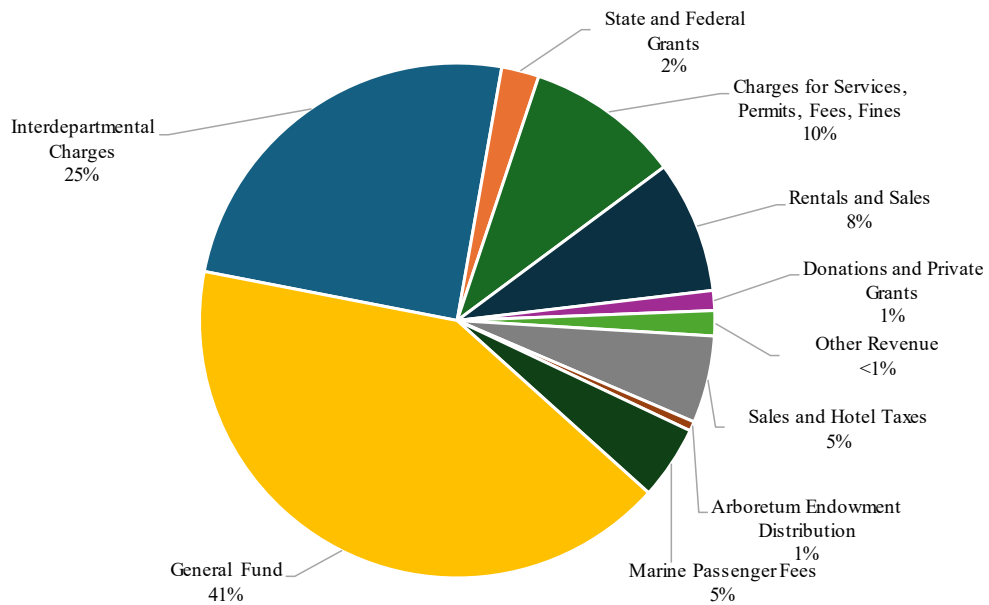
Promote recreational and cultural opportunities and maintain and enhance CBJ facilities and resources.

**FY27 PROPOSED BUDGET \$ 20,034,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# PARKS AND RECREATION

## COMPARATIVES OF COMBINED BUDGETS

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 8,897,900	9,762,500	10,065,900	9,640,000	10,486,200
Commodities and Services	7,077,500	8,386,800	8,441,200	7,971,600	8,320,000
JAHC Operating Agreement	388,400	400,000	400,000	400,000	411,900
Youth Activities Grant Program	316,100	350,000	350,000	350,000	350,000
Support to:					
Capital Projects	136,000	300,000	300,000	300,000	350,000
General Fund	159,200	112,100	112,100	112,100	116,500
<b>Total Expenditures</b>	<b>16,975,100</b>	<b>19,311,400</b>	<b>19,669,200</b>	<b>18,773,700</b>	<b>20,034,600</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	4,743,800	4,768,600	4,769,300	4,769,300	4,807,100
State Grants	92,300	194,400	194,400	194,400	207,600
Federal Grants	312,500	250,000	250,000	250,000	250,000
Private Grants	200,000	200,000	200,000	200,000	200,000
Charges for Services	1,390,800	1,499,000	1,499,000	1,369,900	1,661,700
Licenses, Permits and Fees	88,300	85,500	85,500	90,500	96,600
Fines and Forfeitures	64,200	72,000	72,000	130,000	127,500
Sales	29,800	31,300	31,300	35,700	34,000
Rental and Lease	1,292,700	1,416,600	1,416,600	1,403,300	1,580,700
Donations and Contributions	39,700	37,400	37,400	43,400	43,400
Investment and Interest Income	359,700	85,200	85,200	502,500	307,600
Other Revenue	16,800	-	-	(3,600)	-
Support from:					
Sales Tax	332,500	350,000	350,000	350,000	350,000
Hotel Tax (Centennial Hall)	636,600	708,700	708,700	708,700	715,400
Jensen-Olson Arboretum	159,200	112,100	112,100	112,100	116,500
Marine Passenger Fees					
Administration and Recreation	389,300	397,700	397,700	397,700	431,000
Parks & Landscape	429,600	465,100	465,100	465,100	456,800
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Roaded Service Area	5,161,300	6,064,400	6,244,300	5,920,800	6,007,500
General Fund	2,059,100	1,986,300	2,087,100	2,071,700	2,040,200
<b>Total Funding Sources</b>	<b>17,810,800</b>	<b>18,736,900</b>	<b>19,018,300</b>	<b>19,024,100</b>	<b>19,446,200</b>
<b>FUND BALANCE</b>					
Increase (Decrease) in Fund Balance					
Downtown Parking	30,000	(111,200)	(112,100)	9,100	293,400
Jensen-Olson Arboretum	200,500	(26,900)	(26,900)	187,900	(11,400)
Facilities Maintenance	605,200	(448,900)	(512,000)	53,300	(493,300)
<b>Total End of Period</b>	<b>\$ 835,700</b>	<b>(587,000)</b>	<b>(651,000)</b>	<b>250,300</b>	<b>(211,300)</b>
<b>STAFFING</b>	<b>105.49</b>	<b>107.77</b>	<b>107.77</b>	<b>107.77</b>	<b>107.77</b>

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Centennial Hall are components of the General Fund. Facilities Maintenance is an Internal Service Fund and is featured in Internal Service Fund section of this book. The Jensen-Olson Arboretum is a Permanent Fund. See the General Fund and Permanent Fund fund balances in the "Changes in Fund Balances" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 889,100	911,400	938,300	886,500	964,600
Commodities and Services	286,000	431,800	431,800	384,400	346,300
<b>Total Expenditures</b>	<b>1,175,100</b>	<b>1,343,200</b>	<b>1,370,100</b>	<b>1,270,900</b>	<b>1,310,900</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	-	-	-	-	-
Charges for Services	94,900	81,500	81,500	91,800	106,700
Licenses, Permits, and Fees	7,700	7,000	7,000	8,000	8,000
Rentals	30,400	37,000	37,000	33,500	34,500
Donations and Contributions	8,200	1,900	1,900	7,900	7,900
Other Revenue	6,000	-	-	-	-
Support from:					
Marine Passenger Fees	389,300	397,700	397,700	397,700	431,000
Roaded Service Area	638,600	818,100	845,000	732,000	722,800
<b>Total Funding Sources</b>	<b>\$ 1,175,100</b>	<b>1,343,200</b>	<b>1,370,100</b>	<b>1,270,900</b>	<b>1,310,900</b>
<b>STAFFING</b>	<b>7.79</b>	<b>8.29</b>	<b>8.29</b>	<b>8.29</b>	<b>8.29</b>

Administration and Recreation are components of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

## COMPARATIVES FOR ICE RINK

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 516,400	576,600	595,300	522,000	611,600
Commodities and Services	423,300	409,900	409,900	427,900	433,400
<b>Total Expenditures</b>	<b>939,700</b>	<b>986,500</b>	<b>1,005,200</b>	<b>949,900</b>	<b>1,045,000</b>
<b>FUNDING SOURCES</b>					
Charges for Services	64,000	57,500	57,500	55,800	68,700
Licenses, Permits, and Fees	10,500	8,500	8,500	10,500	12,200
Sales	12,700	12,800	12,800	18,700	13,000
Rentals	384,100	357,300	357,300	364,000	420,000
Support from:					
Roaded Service Area	468,400	550,400	569,100	500,900	531,100
<b>Total Funding Sources</b>	<b>\$ 939,700</b>	<b>986,500</b>	<b>1,005,200</b>	<b>949,900</b>	<b>1,045,000</b>
<b>STAFFING</b>	<b>6.29</b>	<b>6.64</b>	<b>6.64</b>	<b>6.64</b>	<b>6.64</b>

Treadwell Arena is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR YOUTH SERVICES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,850,800	2,205,000	2,283,400	2,134,800	2,377,500
Commodities and Services	319,000	475,200	475,200	457,000	441,000
Youth Activities Grant Program	316,100	350,000	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>2,485,900</b>	<b>3,030,200</b>	<b>3,108,600</b>	<b>2,941,800</b>	<b>3,168,500</b>
<b>FUNDING SOURCES</b>					
Charges for Services	81,100	72,000	72,000	66,100	80,900
Licenses, Permits, and Fees	-	500	500	300	500
Rentals	1,400	600	600	800	1,000
State Grants	92,300	194,400	194,400	194,400	207,600
Federal Grants	312,500	250,000	250,000	250,000	250,000
Private Grants	200,000	200,000	200,000	200,000	200,000
Donations and Contribution	25,200	30,000	30,000	30,000	30,000
Other Revenue	5,400	-	-	1,700	-
Support from:					
Sales Tax	332,500	350,000	350,000	350,000	350,000
Roaded Service Area	1,435,500	1,932,700	2,011,100	1,848,500	2,048,500
<b>Total Funding Sources</b>	<b>\$ 2,485,900</b>	<b>3,030,200</b>	<b>3,108,600</b>	<b>2,941,800</b>	<b>3,168,500</b>
<b>STAFFING</b>	<b>25.79</b>	<b>25.79</b>	<b>25.79</b>	<b>25.79</b>	<b>25.79</b>

Zach Gordon Youth Center and Sheiyi xaat hit (Spruce Root House) are components of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

## COMPARATIVES FOR AQUATICS

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,782,900	1,795,000	1,843,000	1,910,400	2,031,100
Commodities and Services	1,238,100	1,268,900	1,268,900	1,252,800	1,229,200
<b>Total Expenditures</b>	<b>3,021,000</b>	<b>3,063,900</b>	<b>3,111,900</b>	<b>3,163,200</b>	<b>3,260,300</b>
<b>FUNDING SOURCES</b>					
Charges for Services	671,700	648,500	648,500	652,000	764,000
Licenses, Permits, and Fees	12,300	9,000	9,000	12,000	12,500
Fines and Forfeitures	8,200	3,000	3,000	7,000	6,500
Sales	15,200	16,000	16,000	15,500	17,000
Rentals	39,200	40,300	40,300	39,300	49,300
Support from:					
Roaded Service Area	2,274,400	2,347,100	2,395,100	2,437,400	2,411,000
<b>Total Funding Sources</b>	<b>\$ 3,021,000</b>	<b>3,063,900</b>	<b>3,111,900</b>	<b>3,163,200</b>	<b>3,260,300</b>
<b>STAFFING</b>	<b>25.27</b>	<b>26.20</b>	<b>26.20</b>	<b>26.20</b>	<b>26.20</b>

Aquatics is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR DIMOND PARK FIELD HOUSE

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 254,000	304,700	312,600	291,200	336,500
Commodities and Services	189,200	211,400	211,400	206,600	206,900
<b>Total Expenditures</b>	<b>443,200</b>	<b>516,100</b>	<b>524,000</b>	<b>497,800</b>	<b>543,400</b>
<b>FUNDING SOURCES</b>					
Charges for Services	74,100	67,500	67,500	70,500	86,500
Licenses, Permits, and Fees	-	-	-	300	300
Sales	-	2,500	2,500	-	2,500
Rentals	124,700	130,000	130,000	125,000	160,000
Support from:					
Roaded Service Area	244,400	316,100	324,000	302,000	294,100
<b>Total Funding Sources</b>	<b>\$ 443,200</b>	<b>516,100</b>	<b>524,000</b>	<b>497,800</b>	<b>543,400</b>
<b>STAFFING</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>

The Dimond Park Field House is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

## COMPARATIVES FOR PARKS AND LANDSCAPE

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,927,900	2,064,900	2,129,900	1,951,800	2,108,100
Commodities and Services	1,315,100	1,361,600	1,410,500	1,417,600	1,419,500
Support to:					
Capital Projects	136,000	-	-	-	-
<b>Total Expenditures</b>	<b>3,379,000</b>	<b>3,426,500</b>	<b>3,540,400</b>	<b>3,369,400</b>	<b>3,527,600</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	183,000	163,000	163,700	163,700	174,100
Charges for Services	410,500	572,000	572,000	428,400	555,000
Licenses, Permits, and Fees	57,800	60,500	60,500	59,500	63,100
Rentals	73,500	62,000	74,400	63,400	116,400
Donations and Contribution	6,300	5,500	5,500	5,500	5,500
Support from:					
Marine Passenger Fees	429,600	465,100	465,100	465,100	456,800
Jensen-Olson Arboretum	159,200	112,100	112,100	112,100	116,500
General Fund	2,059,100	1,986,300	2,087,100	2,071,700	2,040,200
<b>Total Funding Sources</b>	<b>\$ 3,379,000</b>	<b>3,426,500</b>	<b>3,540,400</b>	<b>3,369,400</b>	<b>3,527,600</b>
<b>STAFFING</b>	<b>21.74</b>	<b>22.24</b>	<b>22.24</b>	<b>22.24</b>	<b>22.24</b>

Parks & Landscape is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Support to:					
General Fund	\$ 159,200	112,100	112,100	112,100	116,500
<b>Total Expenditures</b>	<b>159,200</b>	<b>112,100</b>	<b>112,100</b>	<b>112,100</b>	<b>116,500</b>
<b>FUNDING SOURCES</b>					
Investment and Interest Income	359,700	85,200	85,200	300,000	105,100
<b>Total Funding Sources</b>	<b>359,700</b>	<b>85,200</b>	<b>85,200</b>	<b>300,000</b>	<b>105,100</b>
<b>FUND BALANCE</b>					
Beginning of Period Available Balance	954,400	1,154,900	1,154,900	1,154,900	1,342,800
Increase (Decrease) in Fund Balance	200,500	(26,900)	(26,900)	187,900	(11,400)
<b>End of Period Available Fund Balance</b>	<b>\$ 1,154,900</b>	<b>1,128,000</b>	<b>1,128,000</b>	<b>1,342,800</b>	<b>1,331,400</b>
<b>Fund Balance Reserve</b>	<b>\$ 2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>

The Jensen-Olson Arboretum is a Permanent Fund.

## COMPARATIVES FOR DOWNTOWN PARKING

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 66,800	103,000	103,900	83,300	105,300
Commodities and Services	700,400	954,200	954,200	921,900	912,700
<b>Total Expenditures</b>	<b>767,200</b>	<b>1,057,200</b>	<b>1,058,100</b>	<b>1,005,200</b>	<b>1,018,000</b>
<b>FUNDING SOURCES</b>					
Fines and Forfeitures	55,900	69,000	69,000	123,000	121,000
Rentals	641,300	777,000	777,000	778,800	801,000
Investment Income/(Loss)	-	-	-	12,500	12,500
Support from:					
Docks	-	-	-	-	376,900
Roaded Service Area	100,000	100,000	100,000	100,000	-
<b>Total Funding Sources</b>	<b>797,200</b>	<b>946,000</b>	<b>946,000</b>	<b>1,014,300</b>	<b>1,311,400</b>
<b>FUND BALANCE</b>					
Beginning of Period Available Balance	315,800	345,800	345,800	345,800	354,900
Increase (Decrease) in Fund Balance	30,000	(111,200)	(112,100)	9,100	293,400
<b>End of Period Available Fund Balance</b>	<b>\$ 345,800</b>	<b>234,600</b>	<b>233,700</b>	<b>354,900</b>	<b>648,300</b>
<b>STAFFING</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>

The Downtown Parking Division is a Special Revenue Fund.

# PARKS AND RECREATION

## COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 50,800	50,000	50,000	50,000	51,000
Commodities and Services	197,400	258,700	258,700	258,700	252,500
JAHC Operating Agreement	388,400	400,000	400,000	400,000	411,900
<b>Total Expenditures</b>	<b>636,600</b>	<b>708,700</b>	<b>708,700</b>	<b>708,700</b>	<b>715,400</b>
<b>FUNDING SOURCES</b>					
Support from:					
Hotel Tax	636,600	708,700	708,700	708,700	715,400
<b>Total Funding Sources</b>	<b>\$ 636,600</b>	<b>708,700</b>	<b>708,700</b>	<b>708,700</b>	<b>715,400</b>

Centennial Hall is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule. The Juneau Arts and Humanities Council (JAHC) began managing operations of Centennial Hall in FY19.

## BUDGET HIGHLIGHTS

The Parks & Recreation FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$365,400 (1.9%).

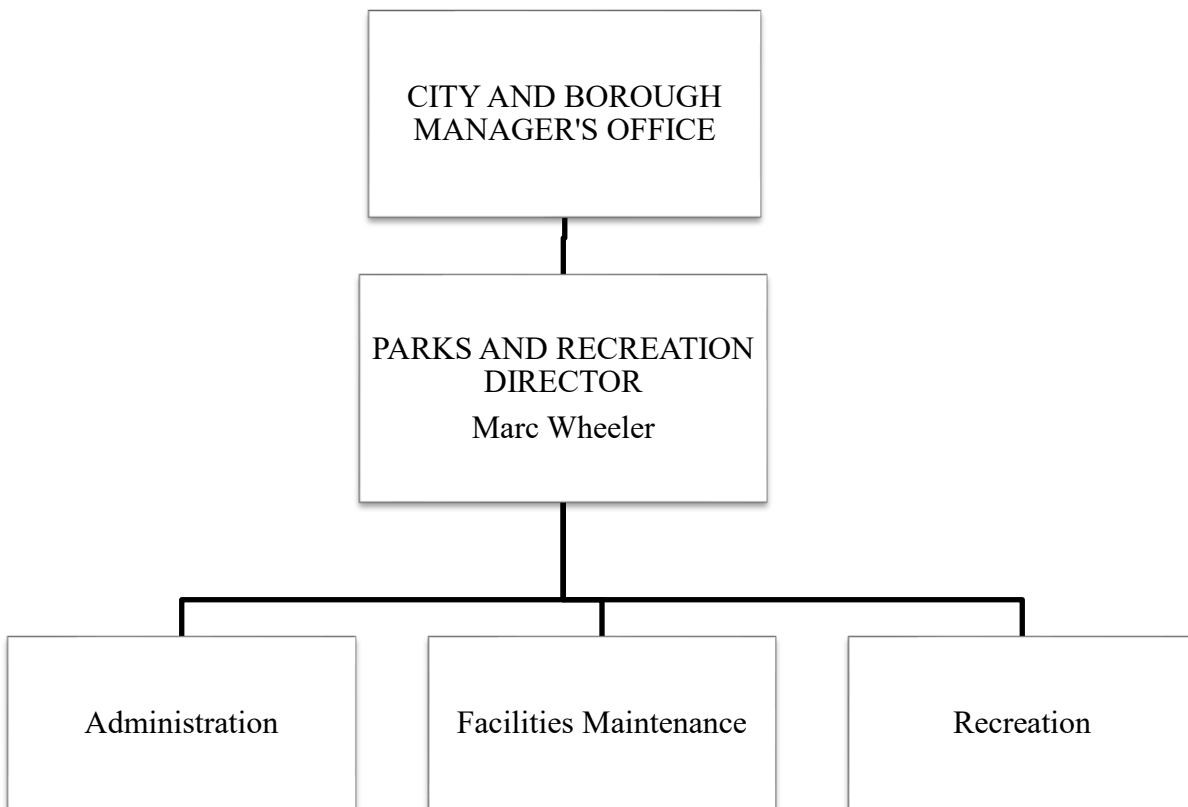
### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$420,300 (4.2%) due to negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and positions difficult to fill.
- Commodities and Services decreased \$121,200 (1.4%) primarily due to decreases in contractual services.
- Support to Capital Projects increased \$50,000 (16.7%) due to deferred maintenance projects.

# PARKS AND RECREATION

## FUNCTIONAL ORGANIZATION CHART



Parking  
Centennial Hall

Jensen-Olson Arboretum  
Eagle Valley Center  
Evergreen Cemetery  
Trails  
Park Maintenance  
Landscape Maintenance  
Facilities Maintenance

Zach Gordon Youth Center  
Shéiyi Xaat Hít (Spruce Root House) Youth Shelter  
Augustus Brown Pool  
Dimond Park Aquatic Center  
Dimond Park Field House  
Treadwell Ice Arena  
Mt. Jumbo Gym  
Youth Outreach  
After School Program  
Adult/Youth Sports  
Permits

# POLICE

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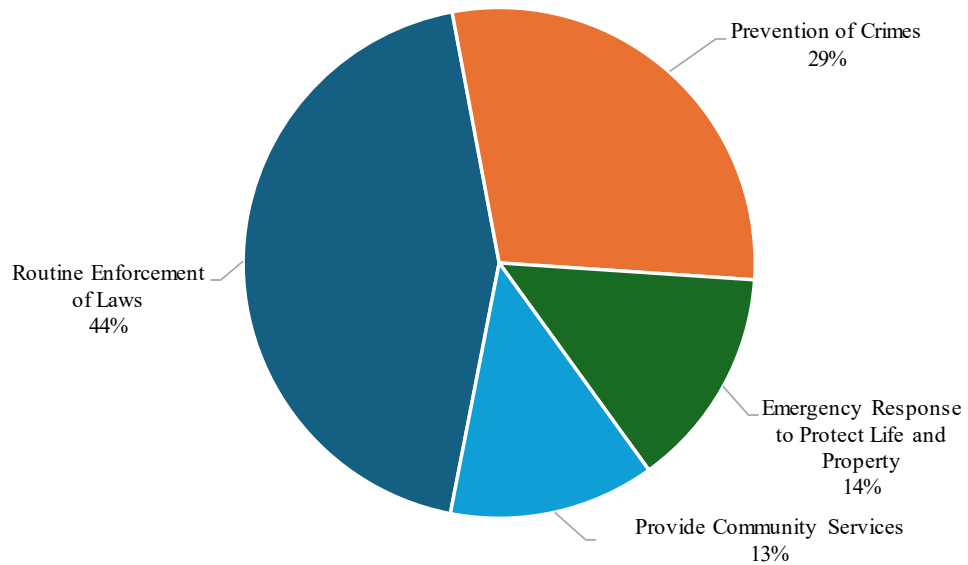
## MISSION STATEMENT

In partnership with the people of Juneau, our mission is to make our city a place where people can live safely and without fear.

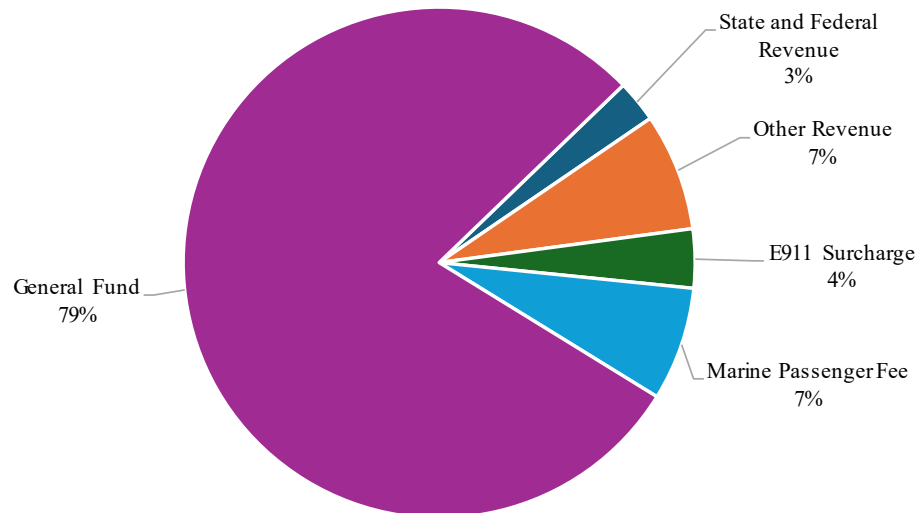
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**FY27 PROPOSED BUDGET      \$ 21,665,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# POLICE

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 15,026,500	16,752,400	16,828,000	14,697,300	15,901,500
Animal Control Services	1,414,400	1,471,300	1,471,300	1,471,300	1,512,800
Commodities and Services	3,433,100	4,280,700	4,281,600	4,141,500	4,111,100
Capital Outlay	14,000	34,000	34,000	79,600	140,000
<b>Total Expenditures</b>	<b>19,888,000</b>	<b>22,538,400</b>	<b>22,614,900</b>	<b>20,389,700</b>	<b>21,665,400</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	105,600	103,800	103,800	103,800	124,400
State Grants	900	186,500	186,500	20,000	100,000
Federal Grants	263,200	395,600	395,600	433,500	478,500
Charges for Services	86,500	78,000	78,000	73,000	73,000
E911 Surcharge	807,000	810,000	810,000	810,000	810,000
Licenses, Permits and Fees	121,800	127,000	127,000	122,000	122,000
Fines and Forfeitures	220,300	219,300	219,300	205,700	165,000
Donations and Contributions	600	400	400	300	-
Other Revenue	33,200	80,700	80,700	70,700	90,500
Contracted Services	953,700	1,126,900	1,126,900	1,012,800	1,033,400
Investment and Interest Income	4,000	500	500	500	500
Support from:					
Marine Passenger Fees	1,067,600	1,299,600	1,299,600	1,299,600	1,557,300
Docks	-	-	-	-	12,200
Roaded Service Area	16,223,600	18,110,100	18,186,600	16,237,800	17,110,800
<b>Total Funding Sources</b>	<b>\$ 19,888,000</b>	<b>22,538,400</b>	<b>22,614,900</b>	<b>20,389,700</b>	<b>21,677,600</b>
<b>STAFFING</b>	<b>97.84</b>	<b>97.84</b>	<b>97.84</b>	<b>97.84</b>	<b>97.84</b>

### FUND BALANCE

The Police Department is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

## BUDGET HIGHLIGHTS

The Police FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$949,500 (4.2%).

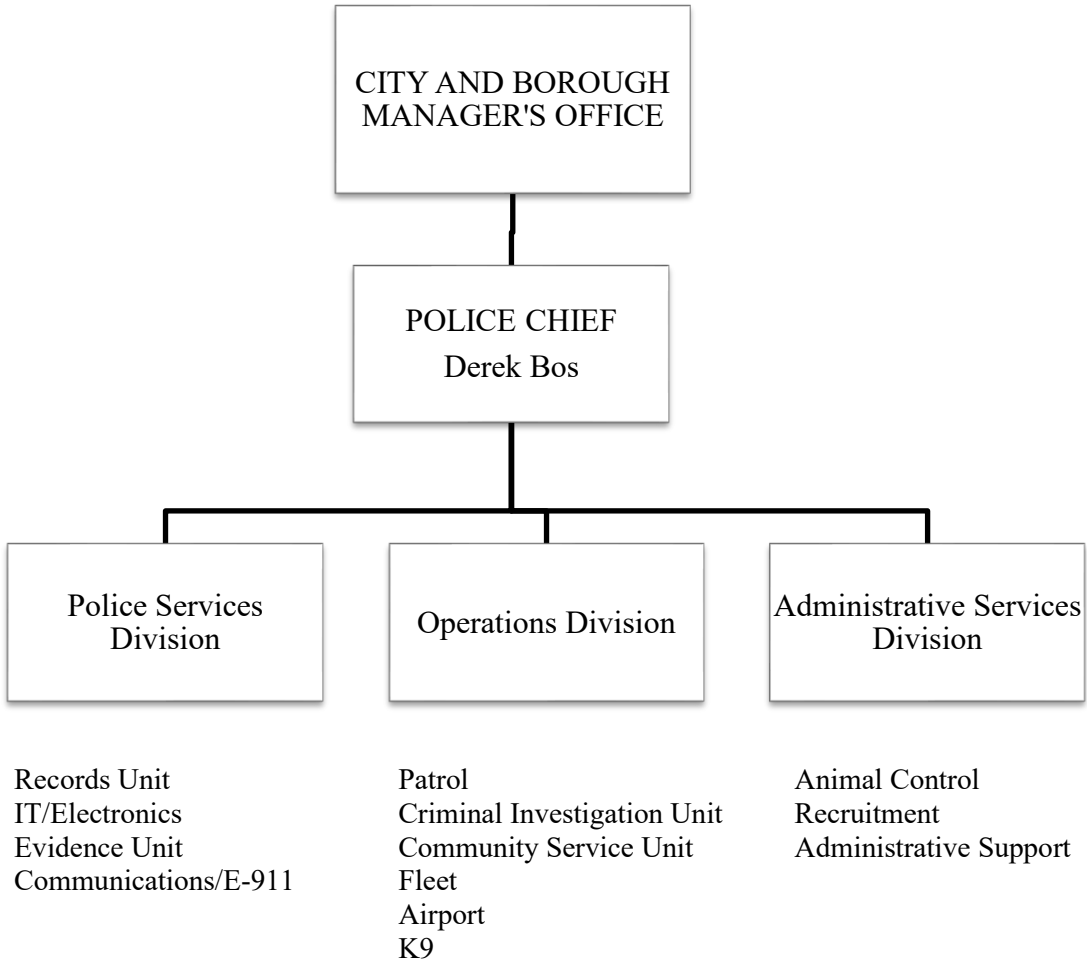
### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services decreased \$926,500 (5.5%) primarily due to negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services decreased \$170,500 (4%) primarily due to decreases in consolidated fleet contributions.
- Capital Outlay increased \$106,000 (311.8%) due to one-time computer software upgrades in FY26.

# POLICE

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# RECYCLEWORKS

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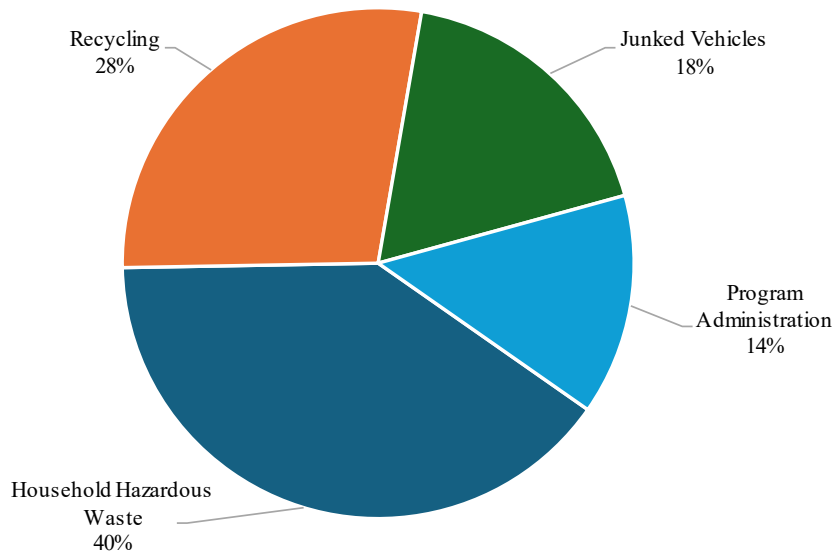
## MISSION STATEMENT

RecycleWorks develops and implements recycling, household hazardous waste, and junk vehicle and organics management programs to protect the health and safety of the community and environment.

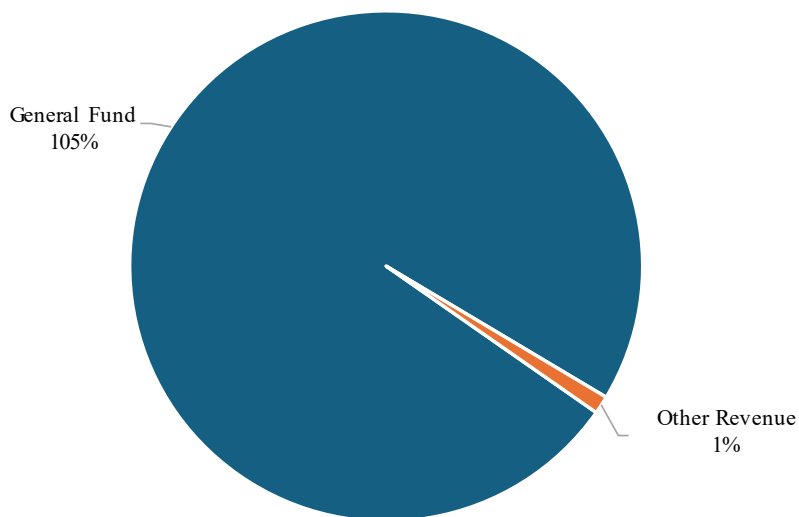
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**FY27 PROPOSED BUDGET      \$ 2,636,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# RECYCLEWORKS

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	197,600	216,600	221,100	189,500	228,900
Commodities and Services	2,011,800	2,334,500	2,334,500	2,318,400	2,407,100
<b>Total Expenditures</b>	<b>2,209,400</b>	<b>2,551,100</b>	<b>2,555,600</b>	<b>2,507,900</b>	<b>2,636,000</b>
<b>FUNDING SOURCES</b>					
Other Revenue	52,200	35,000	35,000	35,000	30,000
Support from:					
General Fund	2,157,200	2,516,100	2,520,600	2,472,900	2,606,000
<b>Total Funding Sources</b>	<b>\$ 2,209,400</b>	<b>2,551,100</b>	<b>2,555,600</b>	<b>2,507,900</b>	<b>2,636,000</b>

**STAFFING** 1.40                      1.40                      1.40                      1.15                      1.40

## FUND BALANCE

The RecycleWorks Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The RecycleWorks FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$80,400 (3.1%).

### The significant budgetary changes include:

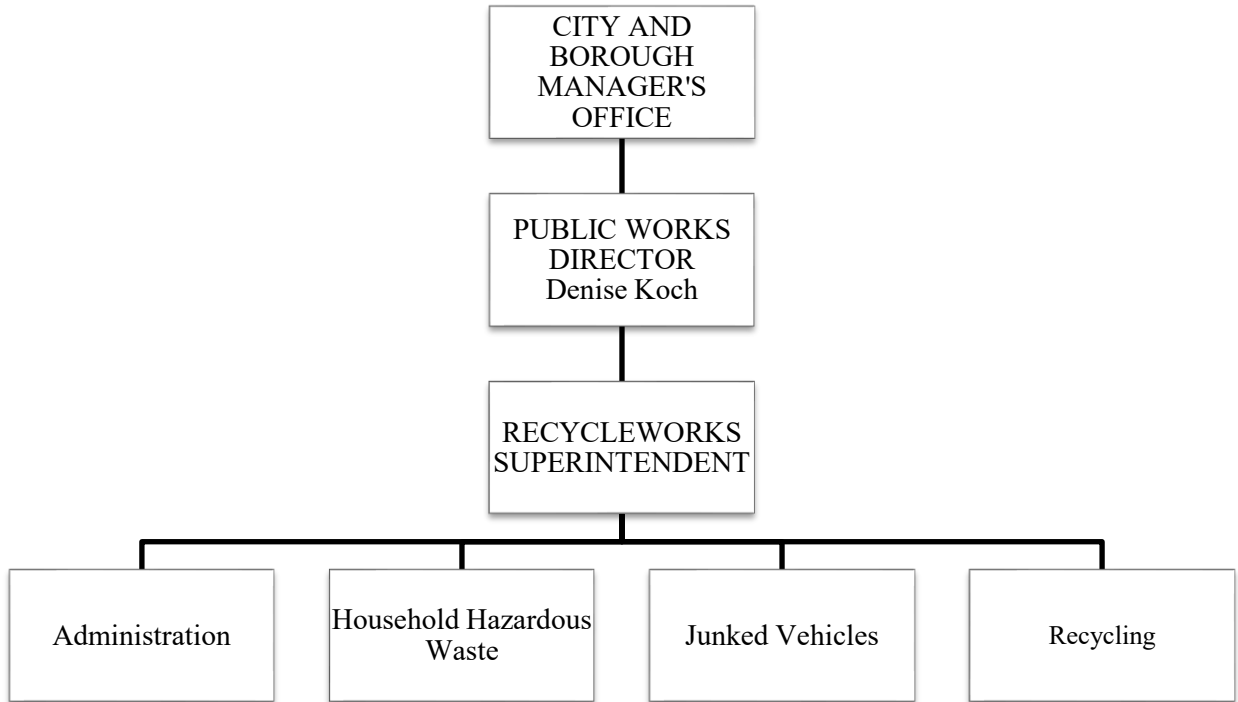
#### FY27 Proposed Budget

- Personnel Services increased \$7,800 (3.5%) due to wage and merit increases.
- Commodities and Services increased \$72,600 (3.1%) due to an increase in contractual services.

# RECYCLEWORKS

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# STREETS

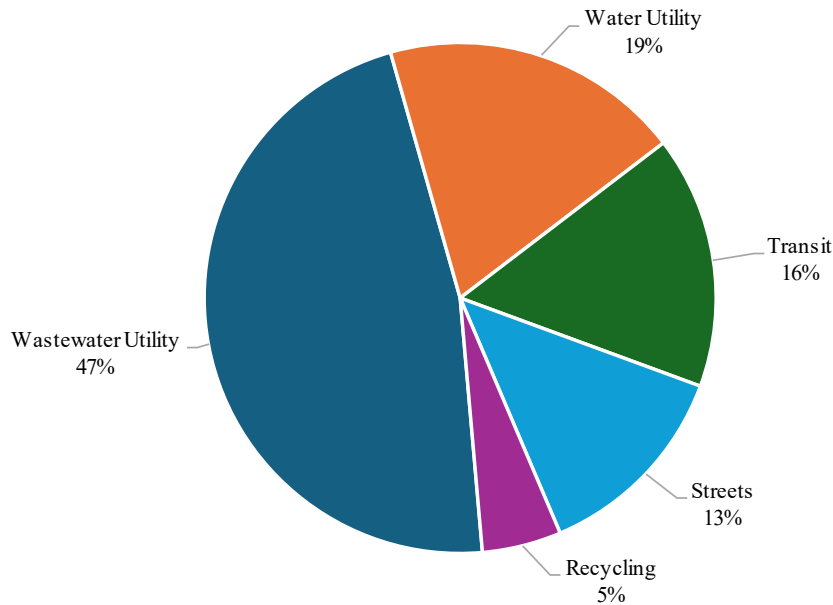
## MISSION STATEMENT

Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

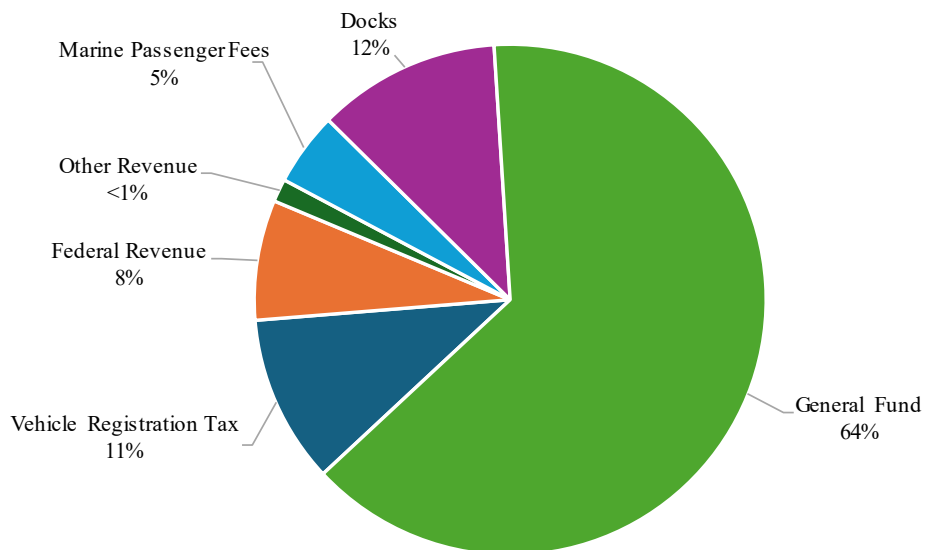
**FY27 PROPOSED BUDGET**

**\$ 7,229,700**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## STREETS FUNDING SOURCES



See the Glossary for definitions of terms.

# STREETS

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 2,982,000	3,290,700	3,390,500	3,298,000	3,311,500
Commodities and Services	3,163,100	3,834,400	3,834,400	3,813,300	3,918,200
<b>Total Expenditures</b>	<b>6,145,100</b>	<b>7,125,100</b>	<b>7,224,900</b>	<b>7,111,300</b>	<b>7,229,700</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	11,500	106,000	106,000	103,000	105,000
Vehicle Registration Tax	722,200	720,000	720,000	720,000	770,400
Secure Rural Schools/Roads	27,100	550,000	550,000	550,000	550,000
Support from:					
Marine Passenger Fees	339,200	321,900	321,900	321,900	336,300
Docks	-	-	-	-	836,500
Roaded Service Area	5,045,100	5,427,200	5,527,000	5,416,400	4,631,500
<b>Total Funding Sources</b>	<b>\$ 6,145,100</b>	<b>7,125,100</b>	<b>7,224,900</b>	<b>7,111,300</b>	<b>7,229,700</b>
<b>STAFFING</b>	<b>25.23</b>	<b>25.63</b>	<b>25.63</b>	<b>25.63</b>	<b>25.63</b>

### FUND BALANCE

The Streets Division is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Streets FY27 Proposed Budget shows an increase from the FY26 Adopted Budget of \$4,800 (0.1%).

### The significant budgetary changes include:

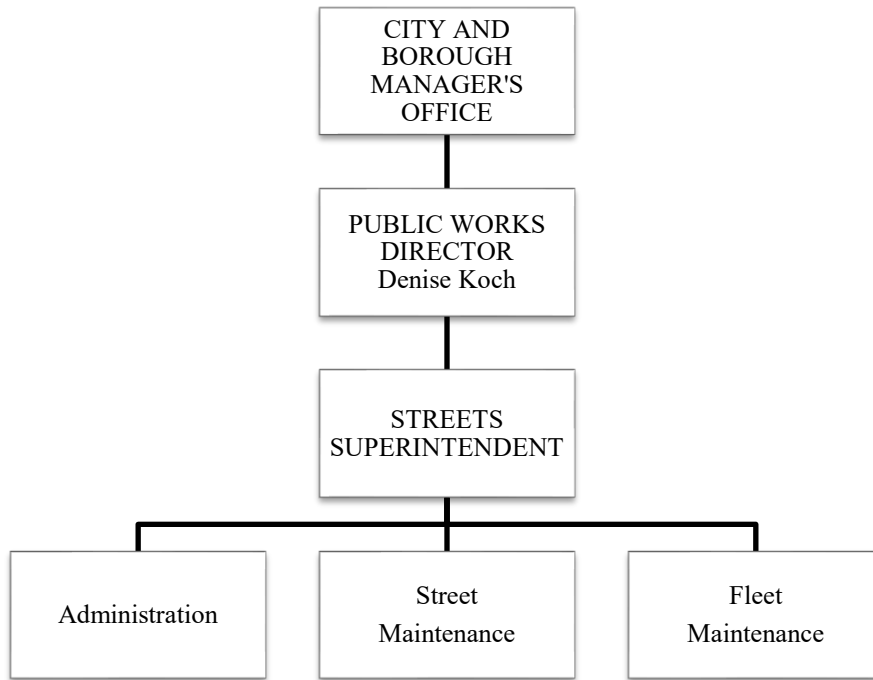
#### FY27 Proposed Budget

- Personnel Services decreased \$79,000 (2.3%) primarily due to negotiated wage and benefit increases offset by adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.
- Commodities and Services increased \$83,800 (2.2%) primarily due to increases in commodities and contractual services.

# STREETS

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## FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

# NOTES

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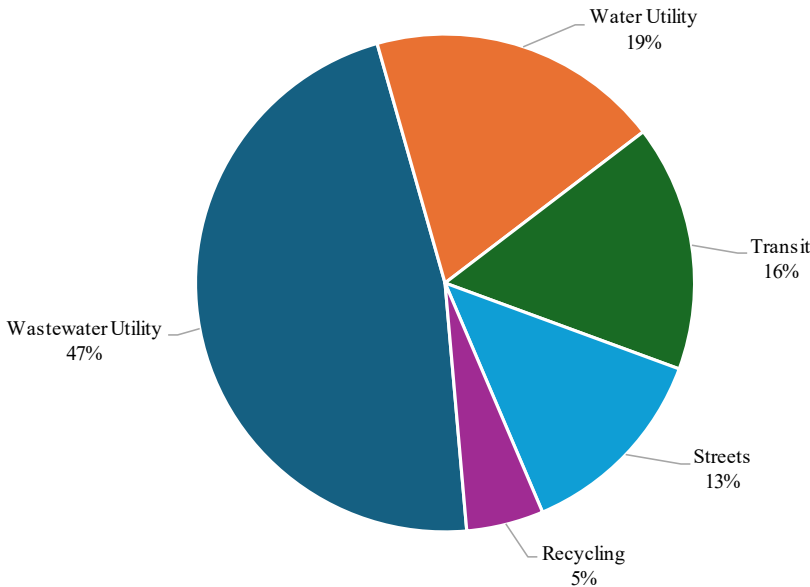
# TRANSIT

## MISSION STATEMENT

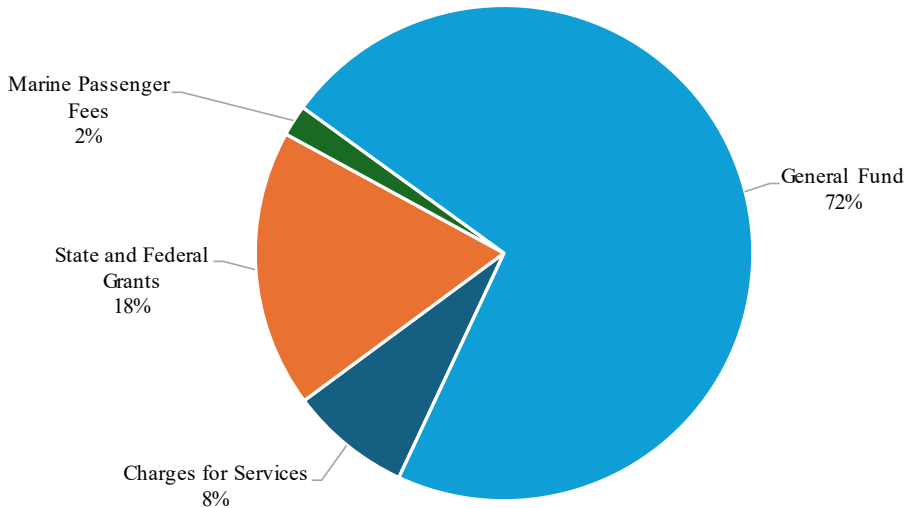
Capital Transit is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY27 PROPOSED BUDGET \$ 8,535,000**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR TRANSIT



See the Glossary for definitions of terms.

# TRANSIT

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 4,817,100	5,351,500	5,522,500	5,227,700	5,493,600
Commodities and Services	2,914,600	3,037,700	3,041,300	2,954,200	3,041,400
<b>Total Expenditures</b>	<b>7,731,700</b>	<b>8,389,200</b>	<b>8,563,800</b>	<b>8,181,900</b>	<b>8,535,000</b>
<b>FUNDING SOURCES</b>					
Charges for Services	681,100	624,100	624,100	661,600	674,100
State Grants	2,311,100	2,000,000	2,000,000	2,000,000	1,500,000
Federal Grants	26,600	7,700	7,700	34,500	48,100
Support from:					
Marine Passenger Fees	1,000,000	1,041,600	-	-	173,100
Roaded Service Area	3,712,900	4,715,800	5,932,000	5,485,800	6,139,700
<b>Total Funding Sources</b>	<b>\$ 7,731,700</b>	<b>8,389,200</b>	<b>8,563,800</b>	<b>8,181,900</b>	<b>8,535,000</b>
<b>STAFFING</b>	<b>43.60</b>	<b>43.60</b>	<b>43.60</b>	<b>43.60</b>	<b>43.20</b>

## FUND BALANCE

The Transit Division is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHTS

The Transit FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$28,800 (0.3%).

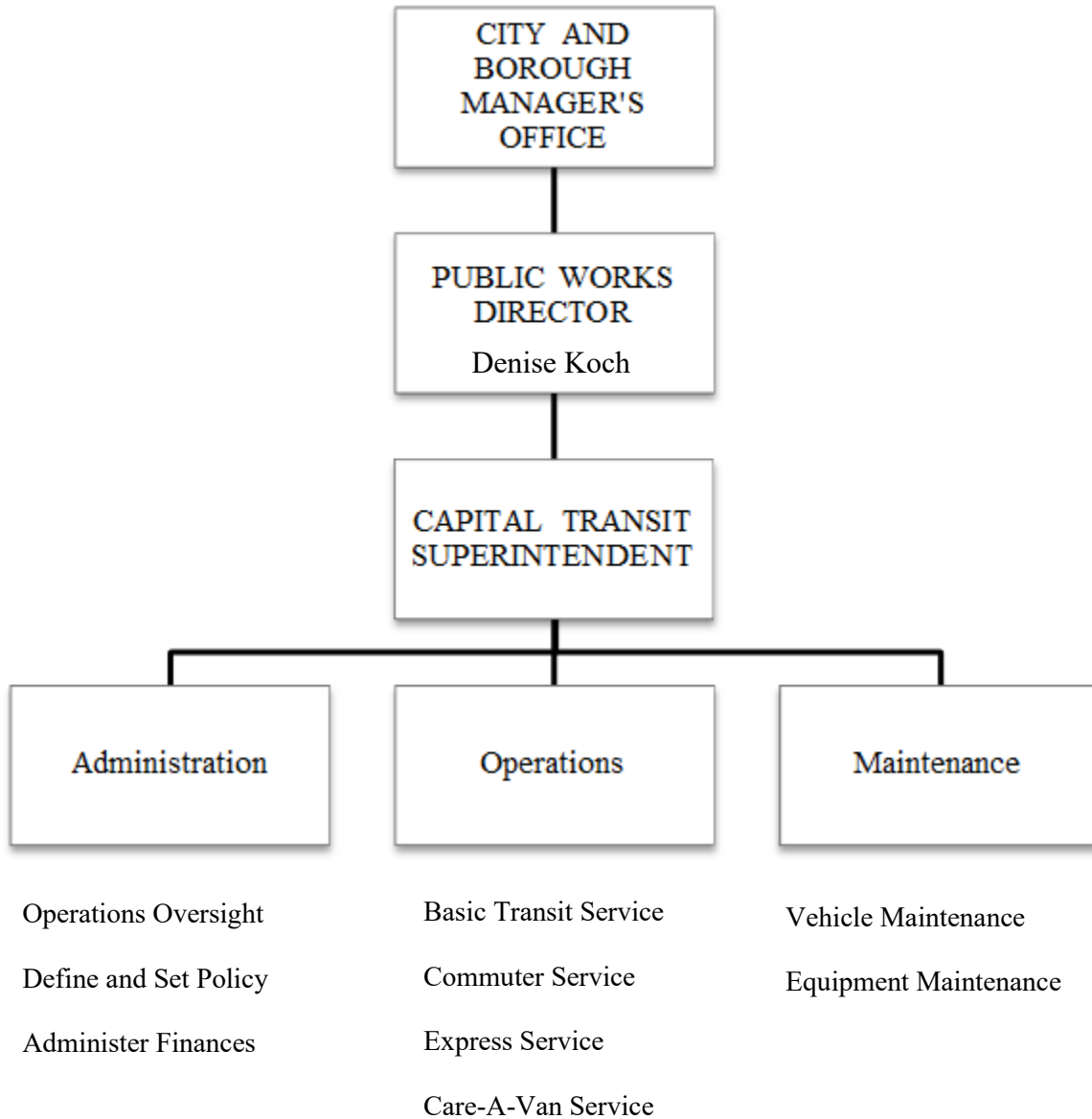
### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services decreased \$28,900 (0.5%) due to negotiated wage and benefit increases offset by a reduction in 0.40 FTE and adjustments to vacancy rate to recognize historic and expected savings due to staff turnover and difficult to fill positions.

# TRANSIT

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# NOTES

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# ENTERPRISE FUNDS

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 110,793,400	110,260,900	110,821,400	114,268,600	121,619,100
Commodities and Services	68,237,400	71,803,300	71,803,300	76,365,300	79,663,300
Capital Outlay	475,900	6,233,700	6,188,700	166,500	176,500
Debt Service	13,108,200	6,550,000	6,550,000	6,455,600	7,672,400
Support to:					
Downtown Parking	-	-	-	-	376,900
Roaded Service Area	-	-	-	-	848,700
General Fund	-	667,000	1,429,900	1,429,900	1,037,500
Capital Projects	18,996,400	15,299,000	16,426,100	16,426,100	22,184,500
<b>Total Expenditures</b>	<b>211,611,300</b>	<b>210,813,900</b>	<b>213,219,400</b>	<b>215,112,000</b>	<b>233,578,900</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	40,200	40,200	40,200	40,200	40,200
Charges for Services	192,396,100	194,402,200	194,402,200	203,686,700	217,421,500
Licenses, Permits, and Fees	1,196,800	1,125,400	1,125,400	1,137,300	1,142,300
Rentals and Leases	3,655,400	4,835,400	4,835,400	4,115,400	4,439,200
Sales	5,000	5,000	5,000	5,000	5,000
Fines and Forfeitures	20,500	13,500	13,500	13,500	16,500
Federal Revenue	3,494,800	194,900	194,900	194,900	66,000
State Shared Revenue	530,700	540,000	540,000	447,400	90,000
State Revenue	-	150,000	150,000	-	-
Investment and Interest Income/(Loss)	5,711,200	2,780,900	2,780,900	4,448,100	3,966,200
Other Revenue	125,900	-	-	13,000	3,000
Bond Proceeds	4,750,900	-	-	-	-
Support from:					
General Fund	200,000	200,000	200,000	200,000	200,000
Marine Passenger Fees	717,000	762,000	717,000	717,000	-
Capital Projects	4,341,000	-	-	-	-
<b>Total Funding Sources</b>	<b>217,185,500</b>	<b>205,049,500</b>	<b>205,004,500</b>	<b>215,018,500</b>	<b>227,389,900</b>
<b>FUND BALANCE</b>					
<b>Debt Reserve</b>					
Beginning Reserve Balance	11,229,200	10,674,100	10,674,100	10,674,100	8,039,100
Increase (Decrease) in Reserve	(756,500)	(2,515,000)	(2,515,000)	(2,515,000)	(2,640,000)
<b>End of Period Reserve</b>	<b>\$ 10,472,700</b>	<b>8,159,100</b>	<b>8,159,100</b>	<b>8,159,100</b>	<b>5,399,100</b>
<b>Capital Reserve</b>					
Beginning Reserve Balance	-	201,400	201,400	201,400	81,400
Increase (Decrease) in Capital Reserve	201,400	-	(120,000)	(120,000)	-
<b>End of Period Reserve</b>	<b>\$ 201,400</b>	<b>201,400</b>	<b>81,400</b>	<b>81,400</b>	<b>81,400</b>
<b>Available Fund Balance</b>					
Beginning of Period	81,515,300	87,234,200	87,234,200	87,234,200	89,775,700
Increase (Decrease) in Fund Balance	5,718,900	(3,249,400)	(5,579,900)	2,541,500	(3,549,000)
<b>End of Period Available Fund Balance</b>	<b>\$ 87,234,200</b>	<b>83,984,800</b>	<b>81,654,300</b>	<b>89,775,700</b>	<b>86,226,700</b>
<b>STAFFING</b>	<b>780.50</b>	<b>719.78</b>	<b>720.40</b>	<b>819.40</b>	<b>831.91</b>

# AIRPORT

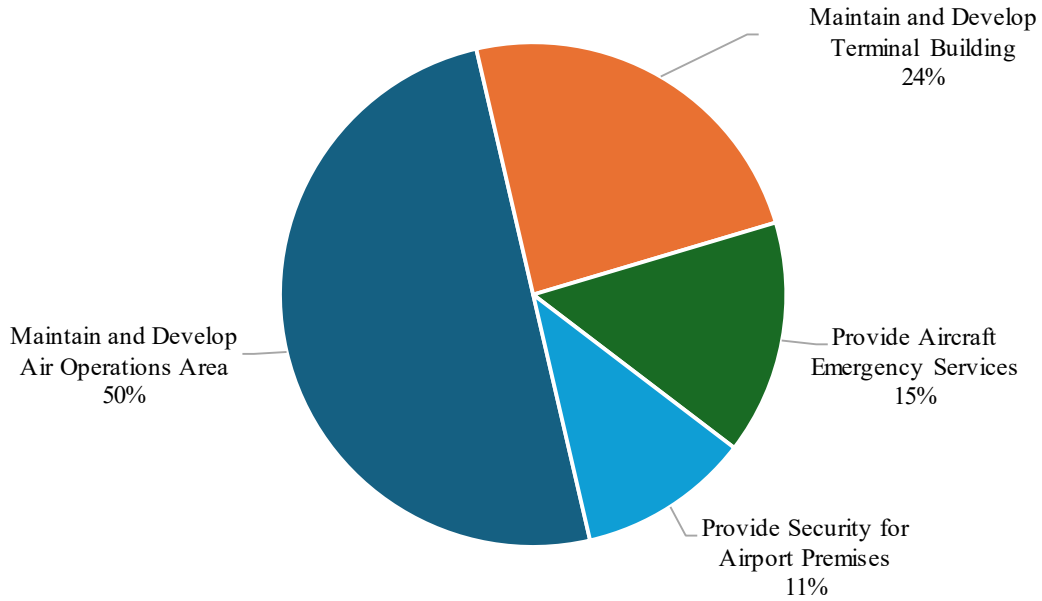
## MISSION STATEMENT

The Juneau International Airport operates and manages the airport facility for air and other services.

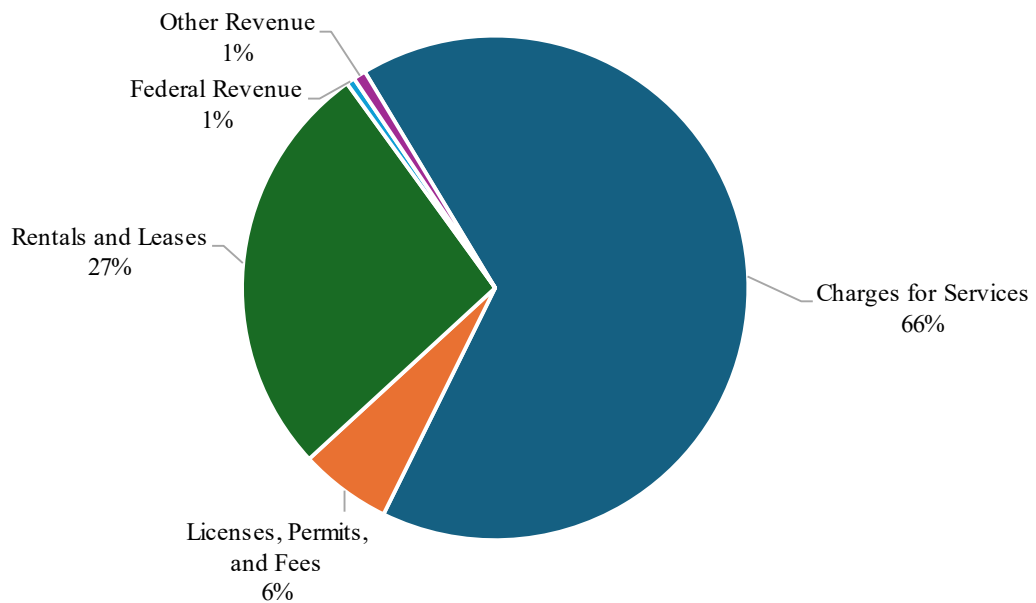
## FY27 PROPOSED BUDGET

**\$ 14,911,800**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# AIRPORT

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 3,793,700	4,179,600	4,399,800	4,589,600	5,059,400
Commodities and Services	6,645,500	6,848,100	6,848,100	6,548,600	7,189,100
Capital Outlay	313,800	20,000	20,000	20,000	-
Debt Service	2,508,100	2,583,400	2,583,400	2,583,400	2,663,300
Support to:					
Capital Projects	396,400	-	1,127,100	1,127,100	-
<b>Total Expenditures</b>	<b>13,657,500</b>	<b>13,631,100</b>	<b>14,978,400</b>	<b>14,868,700</b>	<b>14,911,800</b>
<b>FUNDING SOURCES</b>					
Charges for Services	7,212,000	6,650,000	6,650,000	6,750,100	7,969,900
Licenses, Permits, and Fees	698,400	705,400	705,400	705,400	710,400
Sales	5,000	5,000	5,000	5,000	5,000
Fines and Forfeitures	1,300	1,500	1,500	1,500	1,500
Rentals and Leases	2,800,500	3,072,600	3,072,600	2,930,500	3,254,300
Federal Revenue	2,790,900	194,900	194,900	194,900	66,000
State Shared Revenue	77,400	90,000	90,000	90,000	90,000
Investment and Interest Income/(Loss)	29,100	40,600	40,600	4,100	400
Other Revenue	30,400	-	-	13,000	3,000
Support from:					
Capital Projects	292,800	-	-	-	-
<b>Total Funding Sources</b>	<b>13,937,800</b>	<b>10,760,000</b>	<b>10,760,000</b>	<b>10,694,500</b>	<b>12,100,500</b>
<b>FUND BALANCE</b>					
<b>Debt Reserve</b>					
Beginning Reserve Balance	6,928,900	6,582,800	6,582,800	6,582,800	4,067,800
Increase (Decrease) in Reserve	(346,100)	(2,515,000)	(2,515,000)	(2,515,000)	(2,640,000)
<b>End of Period Reserve</b>	<b>\$ 6,582,800</b>	<b>4,067,800</b>	<b>4,067,800</b>	<b>4,067,800</b>	<b>1,427,800</b>
<b>Capital Reserve</b>					
Beginning Reserve Balance	-	201,400	201,400	201,400	81,400
Increase (Decrease) in Capital Reserve	201,400	-	(120,000)	(120,000)	-
<b>End of Period Reserve</b>	<b>\$ 201,400</b>	<b>201,400</b>	<b>81,400</b>	<b>81,400</b>	<b>81,400</b>
<b>Available Fund Balance</b>					
Beginning of Period	1,937,000	2,362,000	2,362,000	2,362,000	822,800
Increase (Decrease) in Fund Balance	425,000	(356,100)	(1,583,400)	(1,539,200)	(171,300)
<b>End of Period Available Fund Balance</b>	<b>\$ 2,362,000</b>	<b>2,005,900</b>	<b>778,600</b>	<b>822,800</b>	<b>651,500</b>
<b>STAFFING</b>	<b>39.20</b>	<b>39.20</b>	<b>39.82</b>	<b>39.82</b>	<b>40.82</b>

## BUDGET HIGHLIGHTS

The Airport FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$66,600 (0.4%).

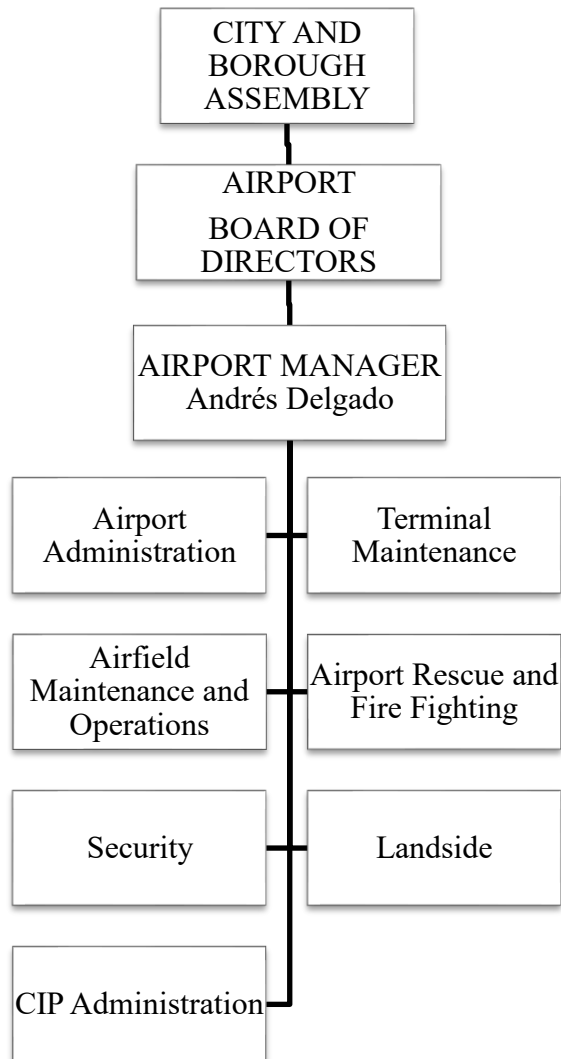
### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$659,600 (15%) due to negotiated wage increases and an additional 1.0 FTE for the Airport Deputy Manager position.
- Commodities and Services increased \$341,000 (5%) primarily due to increased contractual services, and materials and commodities.
- Capital Outlay decreased \$20,000 (100%) due to a biennial expense.
- Debt Service increased \$79,900 (3.1%) based on scheduled payments.
- Support to Capital Projects decreased \$1,127,100 (100%) due to one-time expenses in FY26.

# AIRPORT

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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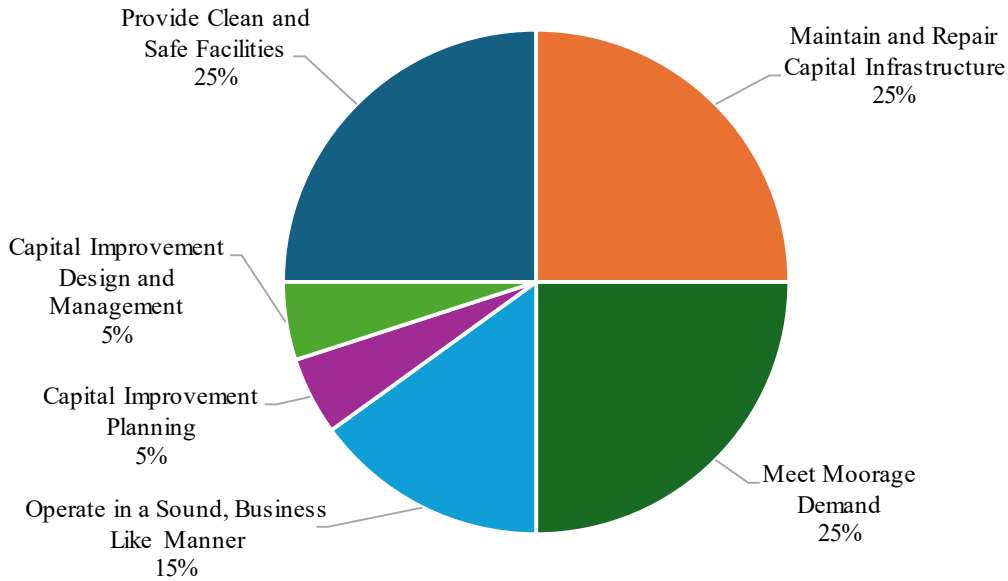
# DOCKS

## DOCKS MISSION STATEMENT

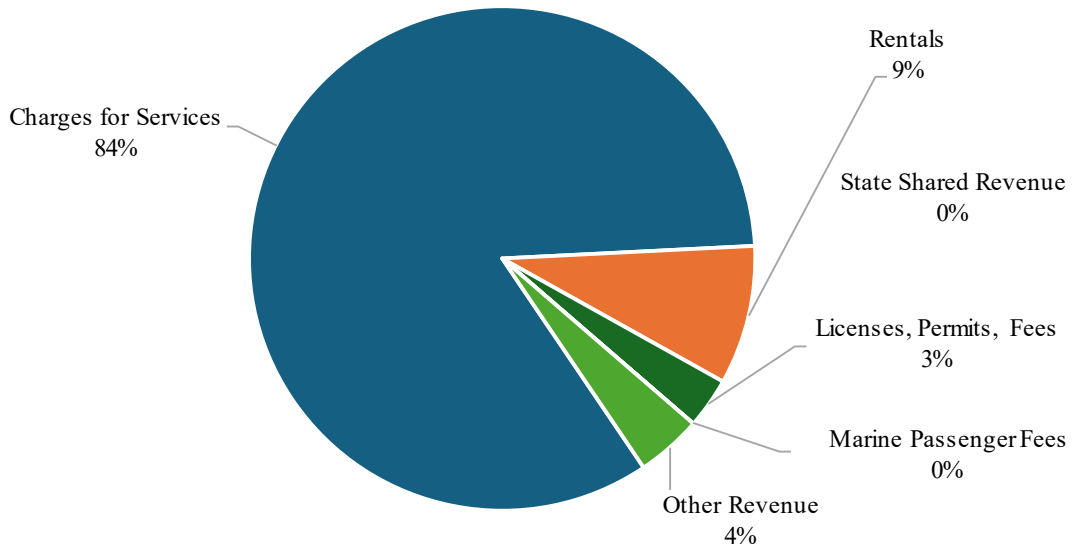
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

**FY27 PROPOSED BUDGET FOR DOCKS \$ 5,766,300**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# DOCKS

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,424,900	1,736,100	1,789,400	1,688,600	1,871,500
Commodities and Services	1,225,000	1,294,100	1,294,100	1,302,200	1,430,200
Capital Outlay	-	45,000	-	-	-
Support to:					
Downtown Parking	-	-	-	-	376,900
Roaded Service Area	-	-	-	-	848,700
General Fund	-	-	-	-	1,037,500
Capital Projects	3,000,000	500,000	500,000	500,000	201,500
<b>Total Expenditures</b>	<b>5,649,900</b>	<b>3,575,200</b>	<b>3,583,500</b>	<b>3,490,800</b>	<b>5,766,300</b>
<b>FUNDING SOURCES</b>					
Interdepartmental Charges	40,200	40,200	40,200	40,200	40,200
Charges for Services	2,997,700	4,300,000	4,300,000	4,163,700	6,190,700
Investment and Interest Income/(Loss)	360,100	93,600	93,600	289,700	228,200
Support from:					
Marine Passenger Fees	717,000	762,000	717,000	717,000	-
<b>Total Funding Sources</b>	<b>4,115,000</b>	<b>5,195,800</b>	<b>5,150,800</b>	<b>5,210,600</b>	<b>6,459,100</b>
<b>FUND BALANCE</b>					
Beginning of Period	3,771,300	2,236,400	2,236,400	2,236,400	3,956,200
Increase (Decrease) in Fund Balance	(1,534,900)	1,620,600	1,567,300	1,719,800	692,800
<b>End of Period Fund Balance</b>	<b>\$ 2,236,400</b>	<b>3,857,000</b>	<b>3,803,700</b>	<b>3,956,200</b>	<b>4,649,000</b>
<b>STAFFING</b>	<b>19.75</b>	<b>19.73</b>	<b>19.73</b>	<b>19.73</b>	<b>19.74</b>

## BUDGET HIGHLIGHTS

The Docks FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$2,182,800 (60.9%).

### The significant budgetary changes include:

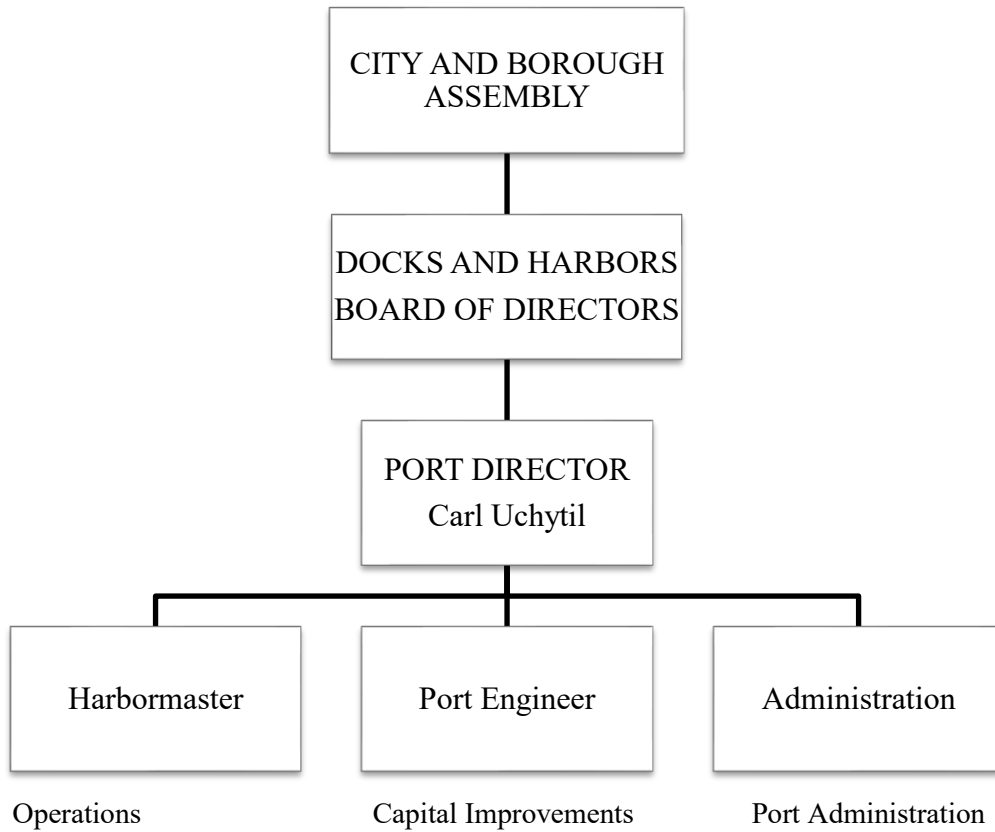
#### FY27 Proposed Budget

- Personnel Services increased \$82,100 (4.6%) primarily due to wage increases.
- Commodities and Services increased \$136,100 (10.5%) primarily due to increased contractual services and consolidated fleet contributions.
- Support to Downtown Parking Fund, Roaded Service Area, and General Fund increased a total of \$2,263,100 (100%) to supplemental general government services provided to cruise lines and passengers from increased dockage user fees.
- Support to Capital Projects decreased \$298,500 (59.7%) due to fewer planned capital infrastructure maintenance and upgrades.

# DOCKS

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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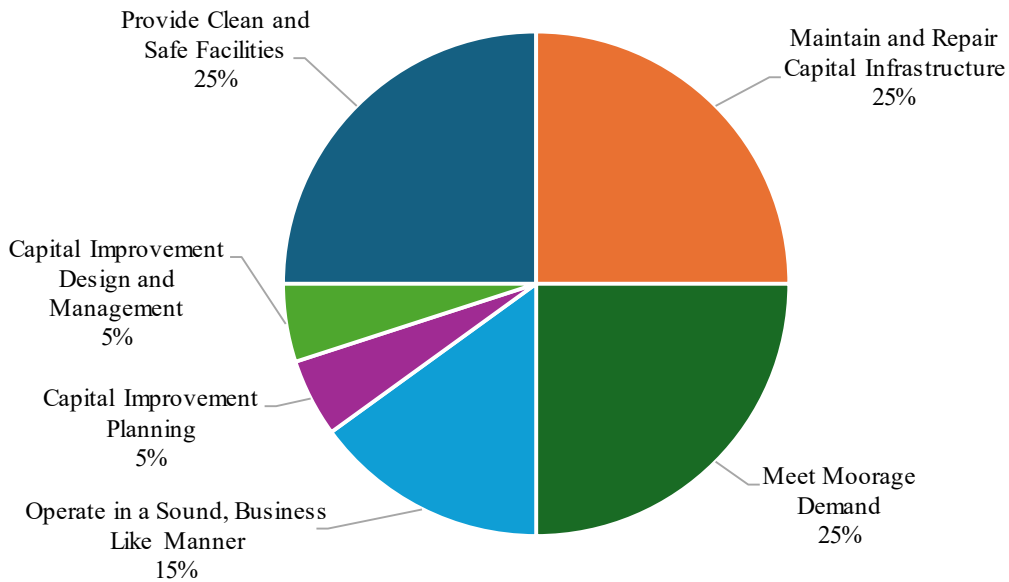
# HARBORS

## HARBORS MISSION STATEMENT

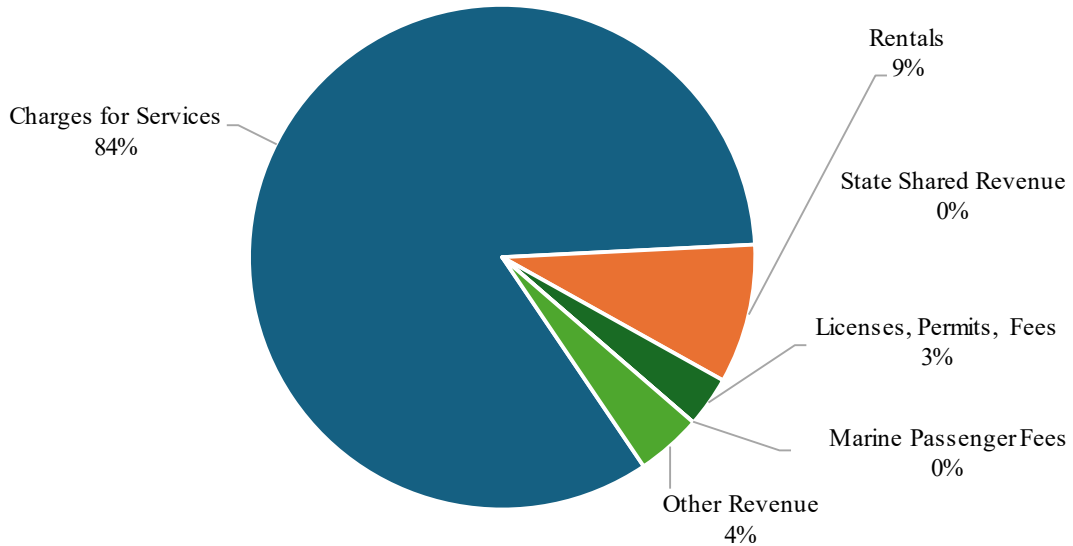
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

## FY27 PROPOSED BUDGET FOR HARBORS \$ 7,710,300

### CORE SERVICES COMBINED FOR DOCKS AND HARBORS



### FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# HARBORS

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,982,700	2,248,500	2,335,000	2,279,500	2,277,000
Commodities and Services	1,983,800	2,574,100	2,574,100	2,531,200	2,626,800
Debt Service	5,665,200	699,100	699,100	561,300	581,500
Support to:					
Capital Projects	2,400,000	3,700,000	3,700,000	3,700,000	2,225,000
<b>Total Expenditures</b>	<b>12,031,700</b>	<b>9,221,700</b>	<b>9,308,200</b>	<b>9,072,000</b>	<b>7,710,300</b>
<b>FUNDING SOURCES</b>					
Charges for Services	4,311,300	4,825,000	4,825,000	4,825,000	4,925,000
Licenses, Permits, and Fees	498,400	420,000	420,000	431,900	431,900
Rentals and Leases	854,900	1,384,900	1,384,900	1,184,900	1,184,900
State Shared Revenue	453,300	450,000	450,000	357,400	-
Fines and Forfeitures	19,200	12,000	12,000	12,000	15,000
Investment and Interest Income/(Loss)	1,117,600	249,900	249,900	343,800	272,800
Bond Proceeds	4,750,900	-	-	-	-
Other Revenue	84,300	-	-	-	-
<b>Total Funding Sources</b>	<b>12,089,900</b>	<b>7,341,800</b>	<b>7,341,800</b>	<b>7,155,000</b>	<b>6,829,600</b>
<b>FUND BALANCE</b>					
<b>Debt Reserve</b>					
Beginning Reserve Balance	866,300	455,900	455,900	455,900	455,900
Increase (Decrease) in Reserve	(410,400)	-	-	-	-
<b>End of Period Reserve</b>	<b>\$ 455,900</b>	<b>455,900</b>	<b>455,900</b>	<b>455,900</b>	<b>455,900</b>
<b>Available Fund Balance</b>					
Beginning of Period	3,943,800	4,002,000	4,002,000	4,002,000	2,085,000
Increase (Decrease) in Fund Balance	58,200	(1,879,900)	(1,966,400)	(1,917,000)	(880,700)
<b>End of Period Available</b>	<b>\$ 4,002,000</b>	<b>2,122,100</b>	<b>2,035,600</b>	<b>2,085,000</b>	<b>1,204,300</b>
<b>STAFFING</b>	<b>17.95</b>	<b>17.95</b>	<b>17.95</b>	<b>17.95</b>	<b>17.95</b>

## BUDGET HIGHLIGHTS

The Harbors FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$1,597,900 (17.2%).

### The significant budgetary changes include:

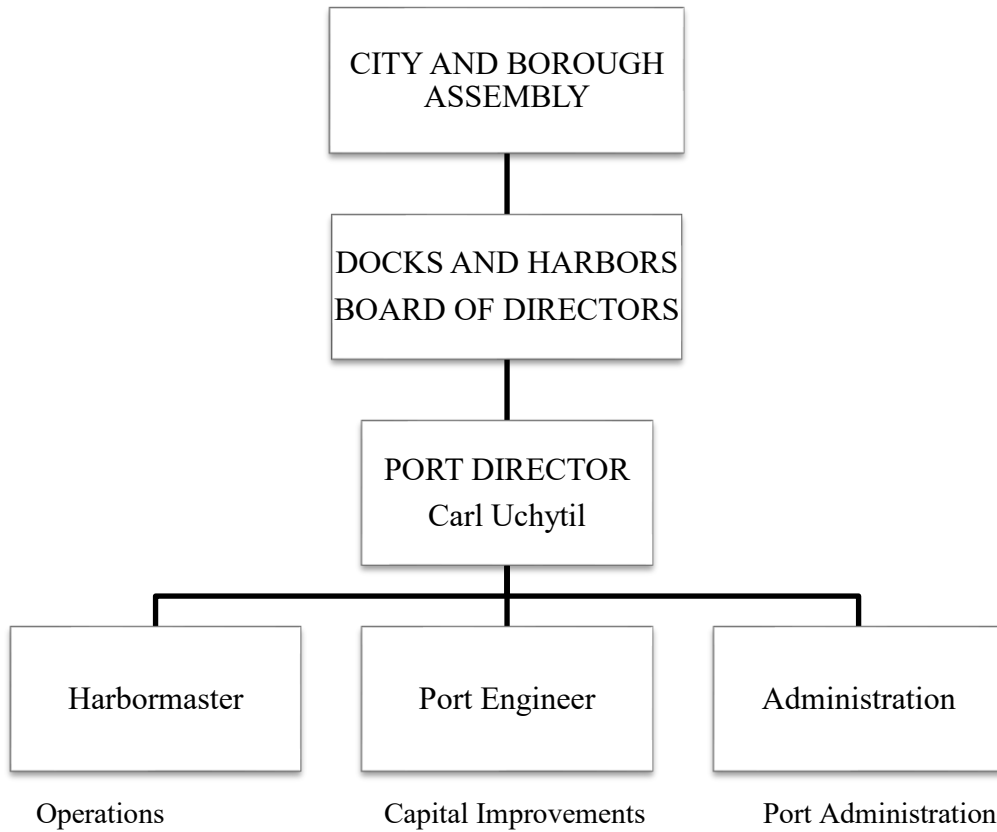
#### FY27 Proposed Budget

- Personnel Services decreased \$58,000 (2.5%) due to longevity staff turnover and a reduction in Worker's Compensation claims.
- Commodities and Services increased \$52,700 (2.0%) due to increased contractual services.
- Debt Service decreased \$117,600 (16.8%) due to scheduled debt service payments.
- Support to Capital Projects decreased \$1,475,000 (39.9%) due to fewer planned capital infrastructure maintenance and upgrades.

# HARBORS

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# BARTLETT REGIONAL HOSPITAL

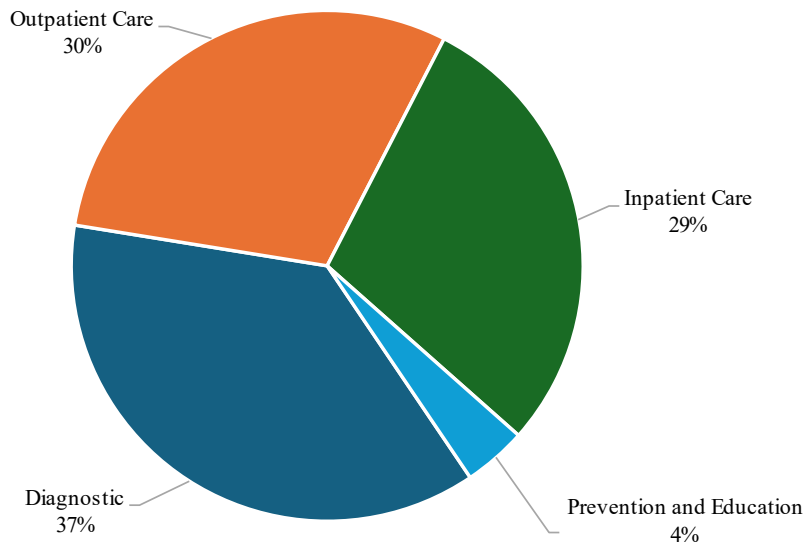
## MISSION STATEMENT

Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska.

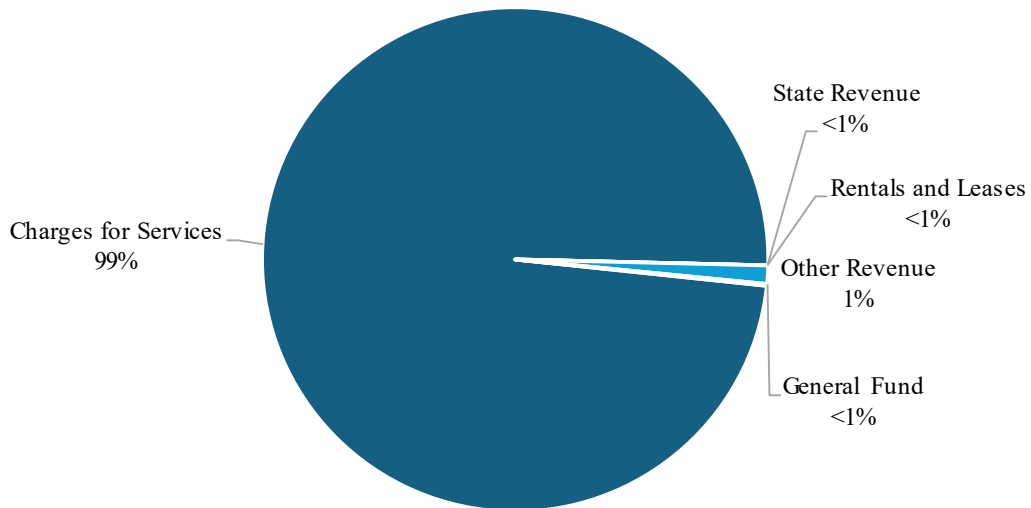
## FY27 PROPOSED BUDGET

**\$ 170,586,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# BARTLETT REGIONAL HOSPITAL

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 97,835,700	95,597,700	95,597,700	99,847,000	105,943,400
Commodities and Services	48,837,100	49,572,200	49,572,200	54,739,300	56,520,300
Capital Outlay	-	5,972,700	5,972,700	-	-
Debt Service	3,258,400	1,738,800	1,738,800	1,782,200	2,900,200
Support to:					
Capital Projects	8,900,000	3,000,000	3,000,000	3,000,000	5,223,000
General Fund	-	667,000	1,429,900	1,429,900	-
<b>Total Expenditures</b>	<b>158,831,200</b>	<b>156,548,400</b>	<b>157,311,300</b>	<b>160,798,400</b>	<b>170,586,900</b>
<b>FUNDING SOURCES</b>					
Charges for Services	155,035,200	156,244,900	156,244,900	165,369,700	174,881,900
State Revenue	-	150,000	150,000	-	-
Federal Revenue	703,900	-	-	-	-
Investment and Interest Income/(Loss)	2,030,400	1,218,300	1,218,300	2,058,800	2,082,300
Rentals and Leases	-	377,900	377,900	-	-
Other Revenue	11,200	-	-	-	-
Support from:					
Capital Projects	4,048,200	-	-	-	-
General Fund	200,000	200,000	200,000	200,000	200,000
<b>Total Funding Sources</b>	<b>162,028,900</b>	<b>158,191,100</b>	<b>158,191,100</b>	<b>167,628,500</b>	<b>177,164,200</b>
<b>FUND BALANCE</b>					
<b>Debt Reserve</b>					
Beginning Reserve Balance	3,434,000	3,434,000	3,434,000	3,434,000	3,434,000
Increase (Decrease) in Reserve	-	-	-	-	-
<b>End of Period Reserve</b>	<b>3,434,000</b>	<b>3,434,000</b>	<b>3,434,000</b>	<b>3,434,000</b>	<b>3,434,000</b>
<b>Available Fund Balance</b>					
Beginning of Period	53,976,800	57,174,500	57,174,500	57,174,500	64,004,600
Increase (Decrease) in Fund Balance	3,197,700	1,642,700	879,800	6,830,100	6,577,300
<b>End of Period Available Fund Balance</b>	<b>\$ 57,174,500</b>	<b>58,817,200</b>	<b>58,054,300</b>	<b>64,004,600</b>	<b>70,581,900</b>
<b>STAFFING</b>	<b>657.00</b>	<b>638.00</b>	<b>638.00</b>	<b>696.00</b>	<b>703.00</b>

## BUDGET HIGHLIGHTS

The Hospital FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$13,275,600 (8.4%).

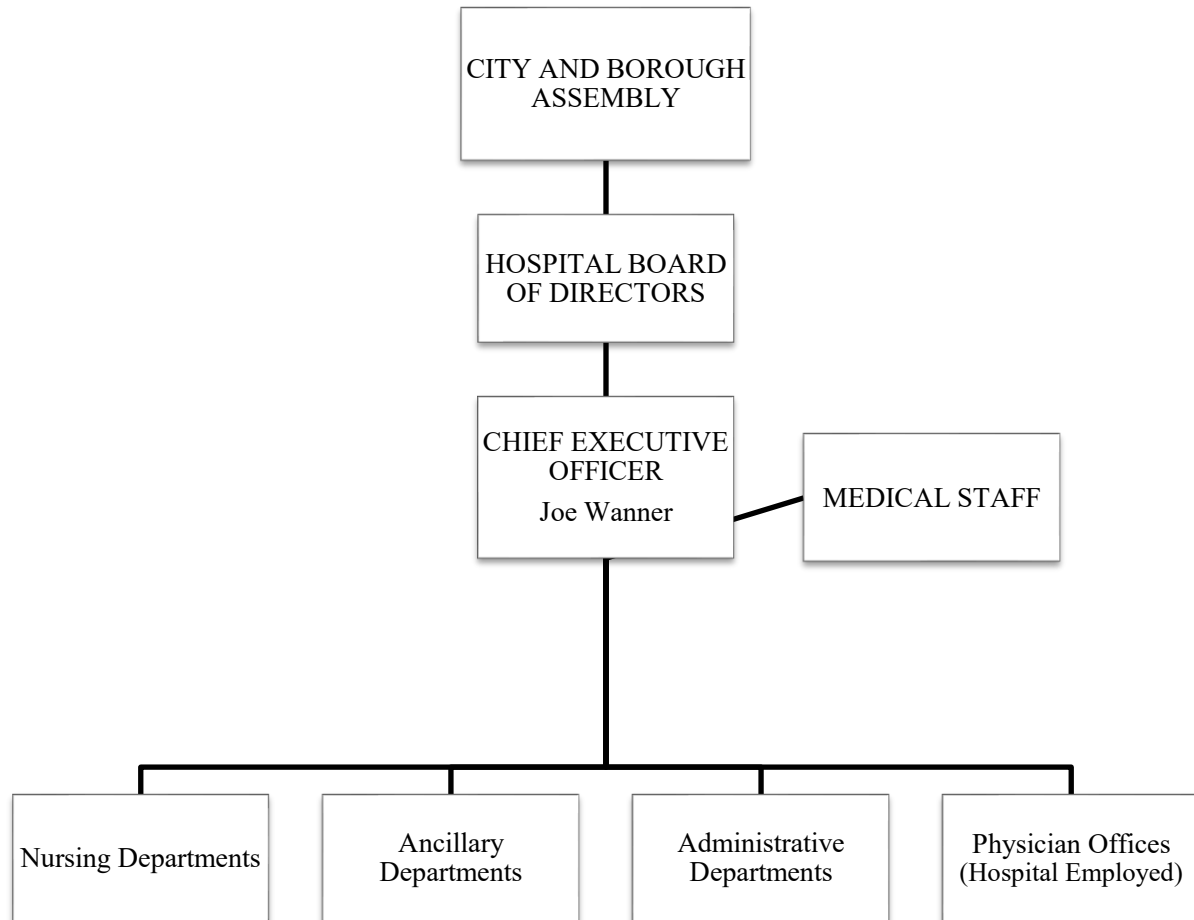
### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services increased \$10,345,700 (10.8%) primarily due to expanded services offerings increasing staffing levels.
- Commodities and Services increased \$6,948,100 (14.0%).
- Capital Outlay decreased \$5,972,700 (100%) due to a correction to how expenses for capital project contributions are budgeted going forward.
- Debt Service increased \$1,161,400 (66.8%) due to scheduled payments.
- Support to Capital Projects increased \$2,223,000 (74.1%) due to planned infrastructure maintenance and upgrades.
- Support to General Fund decreased \$1,429,900 (100%) due to the Hospital repaying two of three voluntary repayments for the \$2M grant appropriated in FY24. The Hospital repaid the voluntary \$667,000 in FY26 and an additional \$762,900 for Sobering Center renovations in FY26.

# BARTLETT REGIONAL HOSPITAL

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# WASTEWATER

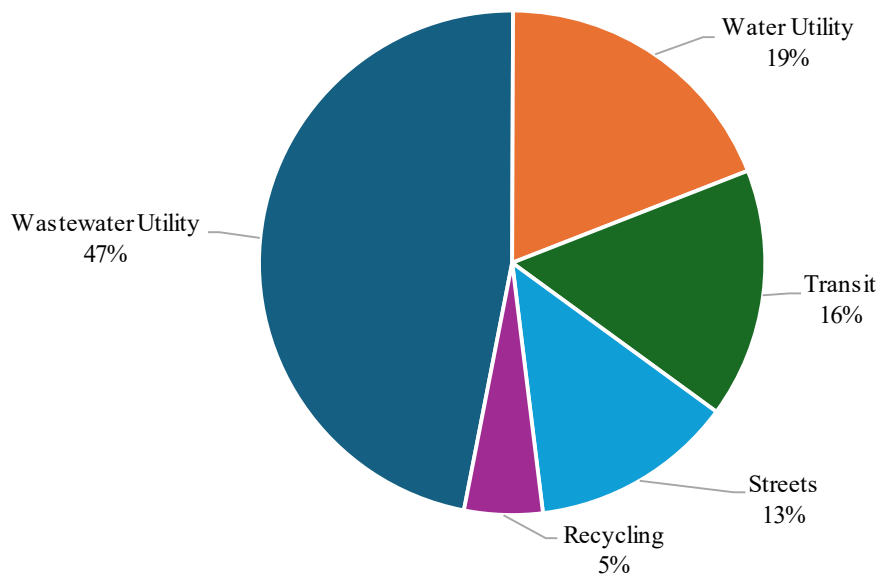
## MISSION STATEMENT

Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

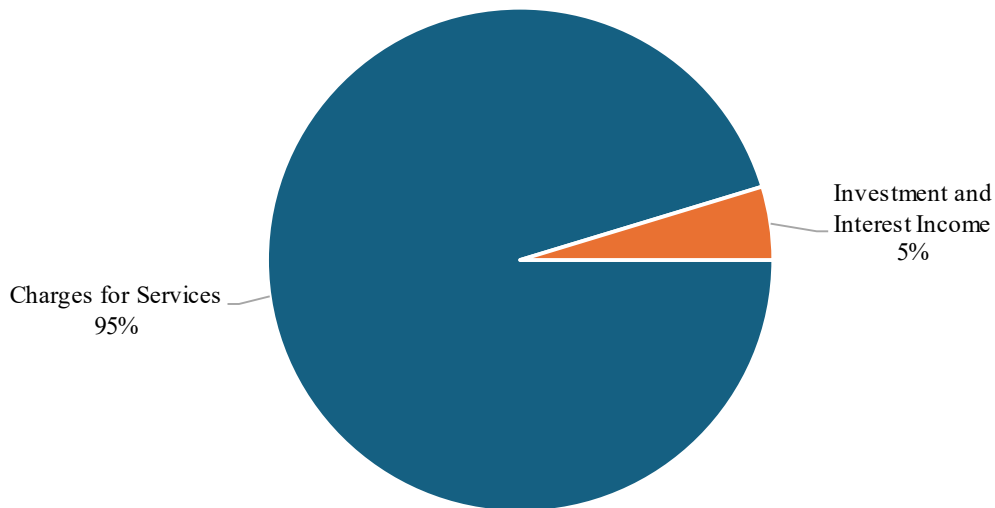
## FY27 PROPOSED BUDGET

**\$ 21,136,700**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

# WASTEWATER

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 3,767,700	4,402,400	4,534,100	3,777,800	4,108,900
Commodities and Services	7,701,700	8,965,600	8,965,600	8,781,900	8,882,800
Capital Outlay	124,100	136,000	136,000	90,000	115,000
Debt Service	1,418,900	1,272,500	1,272,500	1,272,500	1,257,000
Support to:					
Capital Projects	1,800,000	4,588,000	4,588,000	4,588,000	6,773,000
<b>Total Expenditures</b>	<b>14,812,400</b>	<b>19,364,500</b>	<b>19,496,200</b>	<b>18,510,200</b>	<b>21,136,700</b>
<b>FUNDING SOURCES</b>					
Charges for Services	15,905,700	15,542,000	15,542,000	15,526,700	16,110,000
Investment and Interest Income/(Loss)	1,250,100	700,800	700,800	1,007,300	794,700
<b>Total Funding Sources</b>	<b>17,155,800</b>	<b>16,242,800</b>	<b>16,242,800</b>	<b>16,534,000</b>	<b>16,904,700</b>
<b>FUND BALANCE</b>					
Beginning of Period	9,372,000	11,715,400	11,715,400	11,715,400	9,739,200
Increase (Decrease) in Fund Balance	2,343,400	(3,121,700)	(3,253,400)	(1,976,200)	(4,232,000)
<b>End of Period Fund Balance</b>	<b>\$ 11,715,400</b>	<b>8,593,700</b>	<b>8,462,000</b>	<b>9,739,200</b>	<b>5,507,200</b>
<b>STAFFING</b>	<b>32.75</b>	<b>31.75</b>	<b>31.75</b>	<b>31.75</b>	<b>33.05</b>

## BUDGET HIGHLIGHTS

The Wastewater FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$1,640,500 (8.4%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services decreased \$425,200 (9.4%) primarily due to increased vacancy factor to align with historic staffing actuals.
- Commodities and Services decreased \$82,800 (0.9%) due to decreases in consolidated fleet contributions, goods, and contractual services.
- Support to Capital Projects increased \$2,185,000 (47.6%) based on planned infrastructure maintenance and upgrades.

**Operating Reserve:** The Wastewater Fund’s recommended minimum operating reserve balance should reflect a target of 90 days (25%) of total annual operating expenditures. This falls within the 45-to-120-day range throughout the industry. The 90-day target takes into account the fixed and variable revenue mix of the utilities. This reserve helps protect the utilities against potential fluctuations in revenues.

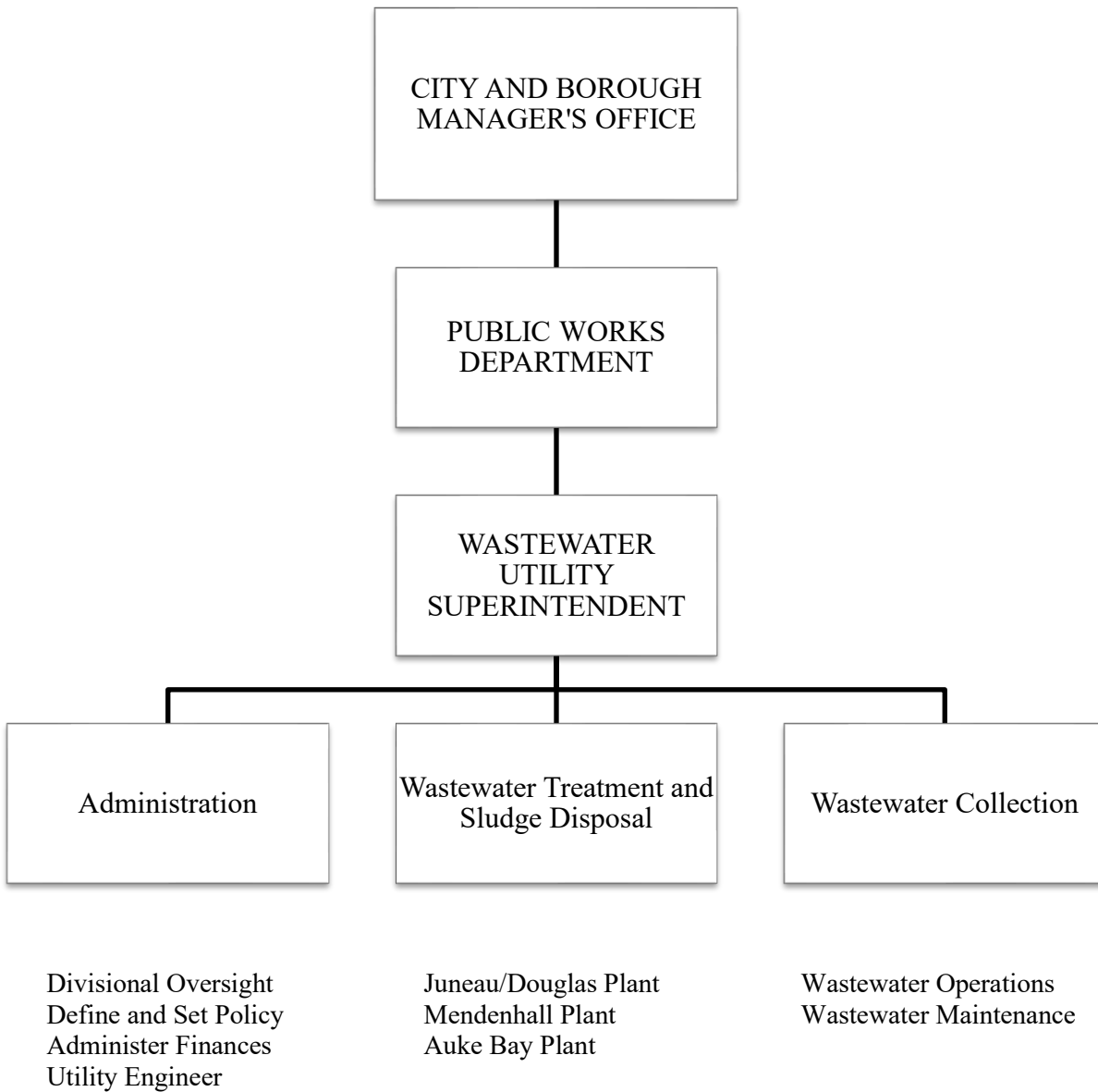
**Capital Reserve:** The Wastewater Fund’s recommended minimum capital reserve should reflect at least 2% of the original cost of fixed assets. A large portion of the utility’s infrastructure is reaching the point where it will need to be replaced. Setting the target at 2% instead of 1% recognizes the life cycle of the utility’s infrastructure. This target helps protect the utilities against unexpected capital costs or emergency capital needs particularly with the age of the CBJ utility infrastructure.

In the above budget presentation, the operating and capital reserve are presented combined.

# WASTEWATER

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# WATER

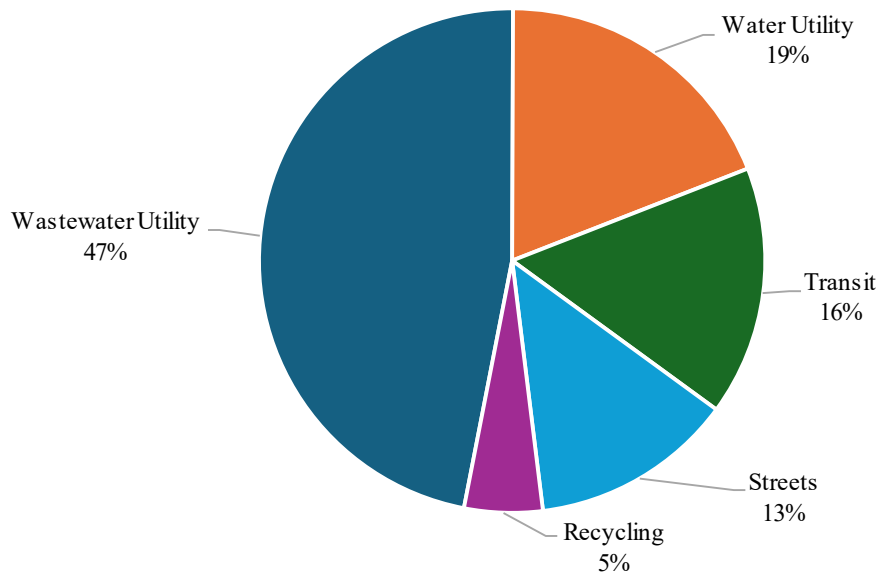
## MISSION STATEMENT

Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

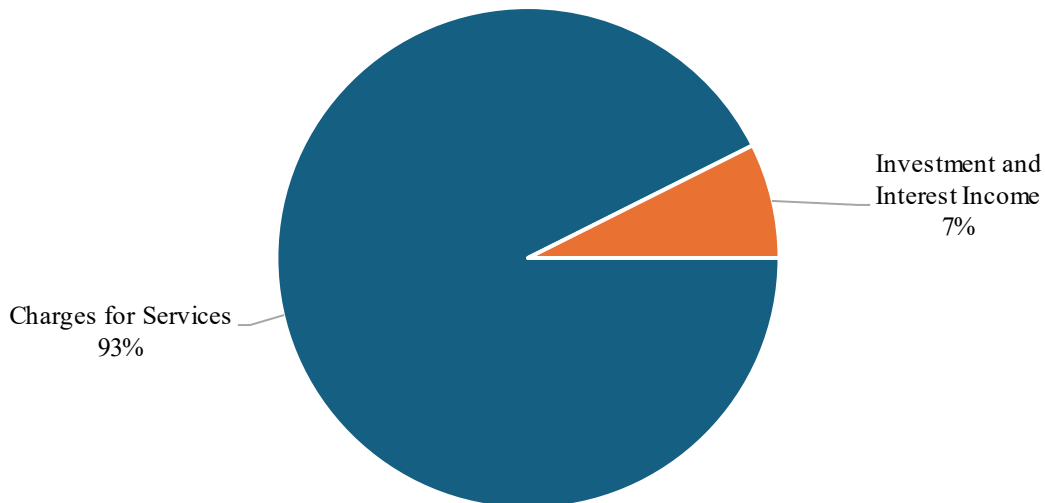
**FY27 PROPOSED BUDGET**

**\$ 13,466,900**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

# WATER

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,988,700	2,096,600	2,165,400	2,086,100	2,358,900
Commodities and Services	1,844,300	2,549,200	2,549,200	2,462,100	3,014,100
Capital Outlay	38,000	60,000	60,000	56,500	61,500
Debt Service	257,600	256,200	256,200	256,200	270,400
Support to:					
Capital Projects	2,500,000	3,511,000	3,511,000	3,511,000	7,762,000
<b>Total Expenditures</b>	<b>6,628,600</b>	<b>8,473,000</b>	<b>8,541,800</b>	<b>8,371,900</b>	<b>13,466,900</b>
<b>FUNDING SOURCES</b>					
Charges for Services	6,934,200	6,840,300	6,840,300	7,051,500	7,344,000
Investment and Interest Income/(Loss)	923,900	477,700	477,700	744,400	587,800
<b>Total Funding Sources</b>	<b>7,858,100</b>	<b>7,318,000</b>	<b>7,318,000</b>	<b>7,795,900</b>	<b>7,931,800</b>
<b>FUND BALANCE</b>					
Beginning of Period	8,514,400	9,743,900	9,743,900	9,743,900	9,167,900
Increase (Decrease) in Fund Balance	1,229,500	(1,155,000)	(1,223,800)	(576,000)	(5,535,100)
<b>End of Period Fund Balance</b>	<b>\$ 9,743,900</b>	<b>8,588,900</b>	<b>8,520,100</b>	<b>9,167,900</b>	<b>3,632,800</b>
<b>STAFFING</b>	<b>13.85</b>	<b>14.15</b>	<b>14.15</b>	<b>14.15</b>	<b>17.35</b>

## BUDGET HIGHLIGHTS

The Water FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$4,925,100 (57.7%).

### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel services increased \$193,500 (8.9%) primarily due to negotiated wage increases and an additional 3.2 FTE.
- Commodities and services increased \$464,900 (18.2%) primarily due to increased contractual services and inflation.
- Support to Capital Projects increased \$4,251,000 (121.1%) based on planned infrastructure maintenance and upgrades.

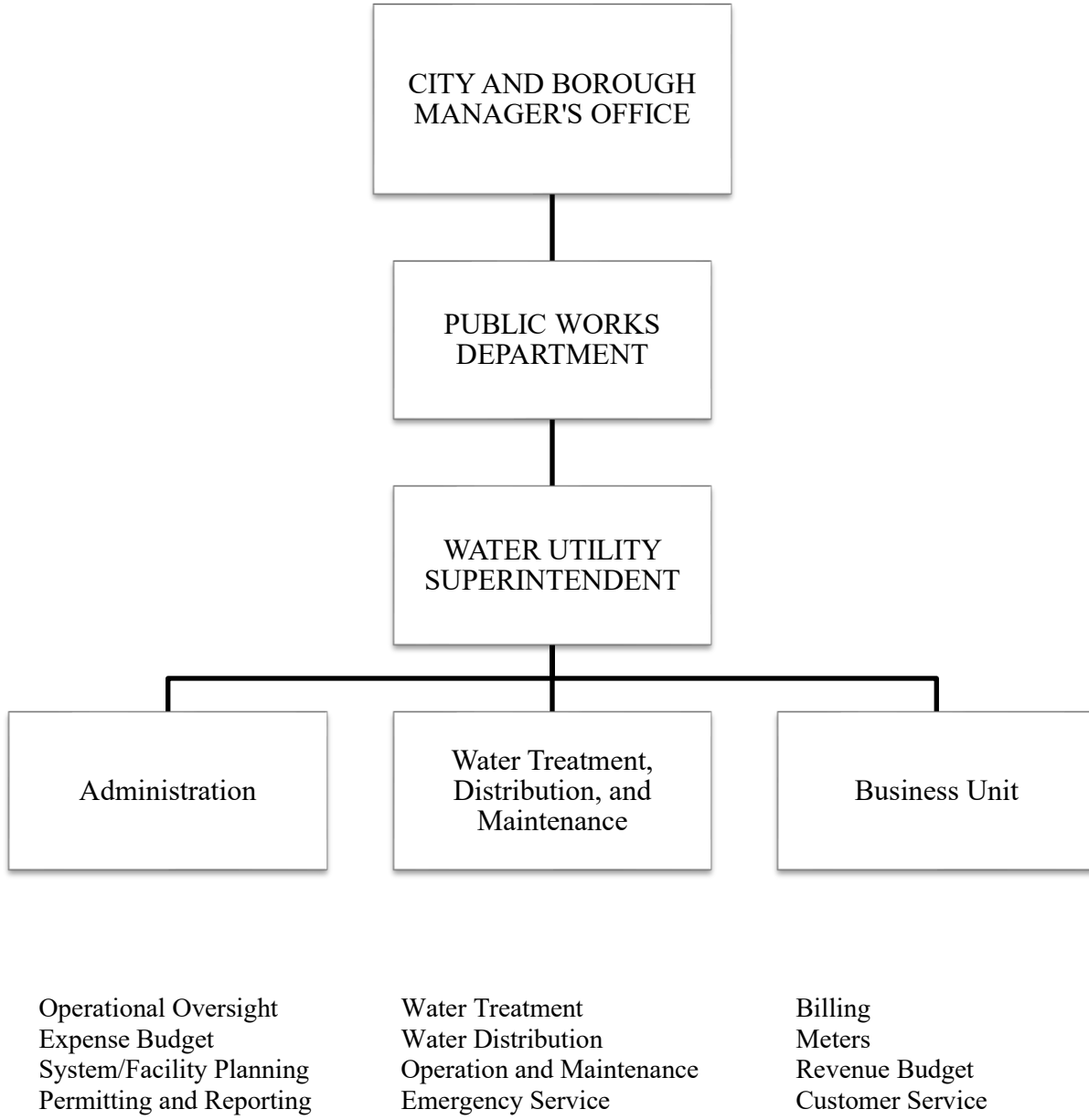
**Operating Reserve:** The Water Fund’s recommended minimum operating reserve balance should reflect a target of 90 days (25%) of total annual operating expenditures. This falls within the 45-to-120-day range throughout the industry. The 90-day target takes into account the fixed and variable revenue mix of the utilities. This reserve helps protect the utilities against potential fluctuations in revenues.

**Capital Reserve:** The Water Fund’s recommended minimum capital reserve should reflect at least 2% of the original cost of fixed assets. A large portion of the utility’s infrastructure is reaching the point where it will need to be replaced. Setting the target at 2% instead of 1% recognizes the life cycle of the utility’s infrastructure. This target helps protect the utilities against unexpected capital costs or emergency capital needs particularly with the age of the CBJ utility infrastructure.

In the above budget presentation, the operating and capital reserve are presented combined.

# WATER

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

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## MISSION STATEMENT

Fleet Maintenance is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

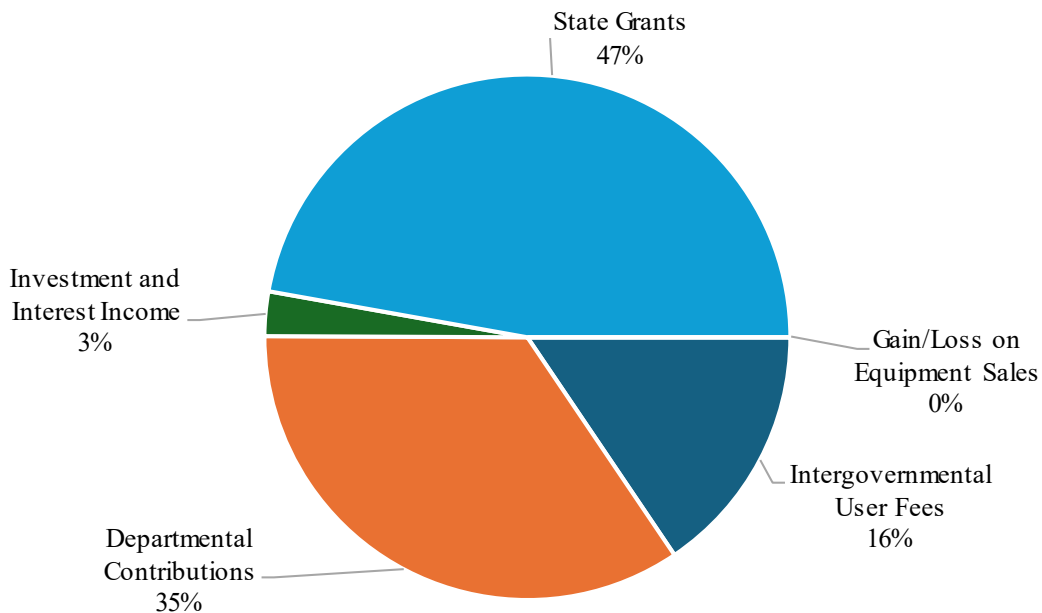
The Fleet and Equipment Reserve Fund is used to manage the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

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**FY27 PROPOSED BUDGET – FLEET MAINTENANCE** **\$ 2,717,800**

**FY27 PROPOSED BUDGET – FLEET AND EQUIPMENT RESERVE** **\$ 17,062,700**

## FUNDING SOURCES



# FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
<b>Fleet Maintenance</b>					
Personnel Services	\$ 862,100	950,900	975,900	911,900	1,121,800
Commodities and Services	1,510,300	1,792,900	1,797,400	1,674,400	1,596,000
<b>Fleet and Equipment Reserve</b>					
Commodities and Services	404,000	279,900	499,000	460,300	215,400
Capital Outlay	12,500,700	10,672,300	13,027,400	10,720,800	16,711,200
Interdepartmental Charges	143,700	138,600	138,600	138,600	136,100
<b>Total Expenditures</b>	<b>15,420,800</b>	<b>13,834,600</b>	<b>16,438,300</b>	<b>13,906,000</b>	<b>19,780,500</b>
<b>FUNDING SOURCES</b>					
<b>Fleet Maintenance</b>					
Intergovernmental User Fees	2,413,700	2,736,000	2,736,000	2,435,500	2,433,300
Support from:					
General Fund	-	-	-	-	164,500
<b>Fleet and Equipment Reserve</b>					
Department Contributions	4,699,200	5,220,300	5,220,300	5,220,300	5,402,500
Investment and Interest Income/(Loss)	678,300	531,300	531,300	543,400	428,100
Federal Grants	200,000	-	-	-	-
State Grants	5,877,300	1,213,600	1,213,600	1,125,500	7,385,100
Donations and Contributions	43,200	-	-	-	-
Other Revenue	-	-	-	50,000	-
Gain (Loss) on Equipment Sales	89,300	50,000	50,000	53,900	-
Support from:					
Sales Tax	498,400	-	-	-	-
Marine Passenger Fees	-	-	-	-	434,400
<b>Total Funding Sources</b>	<b>14,499,400</b>	<b>9,751,200</b>	<b>9,751,200</b>	<b>9,428,600</b>	<b>16,247,900</b>
<b>FUND BALANCE</b>					
<b>Fleet Maintenance</b>					
Beginning of Period	229,500	270,800	270,800	270,800	120,000
Increase (Decrease) in Fund Balance	41,300	(7,800)	(37,300)	(150,800)	(120,000)
<b>End of Period Fund Balance</b>	<b>\$ 270,800</b>	<b>263,000</b>	<b>233,500</b>	<b>120,000</b>	<b>-</b>
<b>Fleet and Equipment Reserve</b>					
Beginning of Period	15,010,200	14,047,500	14,047,500	14,047,500	9,720,900
Increase (Decrease) in Fund Balance	(962,700)	(4,075,600)	(6,649,800)	(4,326,600)	(3,412,600)
<b>End of Period Fund Balance</b>	<b>\$ 14,047,500</b>	<b>9,971,900</b>	<b>7,397,700</b>	<b>9,720,900</b>	<b>6,308,300</b>
<b>Combined End of Period Fund Balance</b>	<b>\$ 14,318,300</b>	<b>10,234,900</b>	<b>7,631,200</b>	<b>9,840,900</b>	<b>6,308,300</b>
<b>STAFFING</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>7.25</b>

The Fleet Maintenance Division is an Internal Service Fund.

# **FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND**

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## **BUDGET HIGHLIGHTS – FLEET MAINTENANCE**

The Fleet Maintenance FY27 Proposed Budget shows a decrease from the FY26 Amended Budget of \$55,500 (2%).

**The significant budgetary changes include:**

### **FY27 Proposed Budget**

- Personnel services increased \$145,900 (15%) primarily due to negotiated wage increases and the transition of a mechanic position (1.0 FTE) from the Police Department to Fleet.
  - Commodities and services decreased \$201,400 (11.2%) primarily due to true up of budgeted expenses for fuel.
- 

## **BUDGET HIGHLIGHT – FLEET AND EQUIPMENT RESERVE**

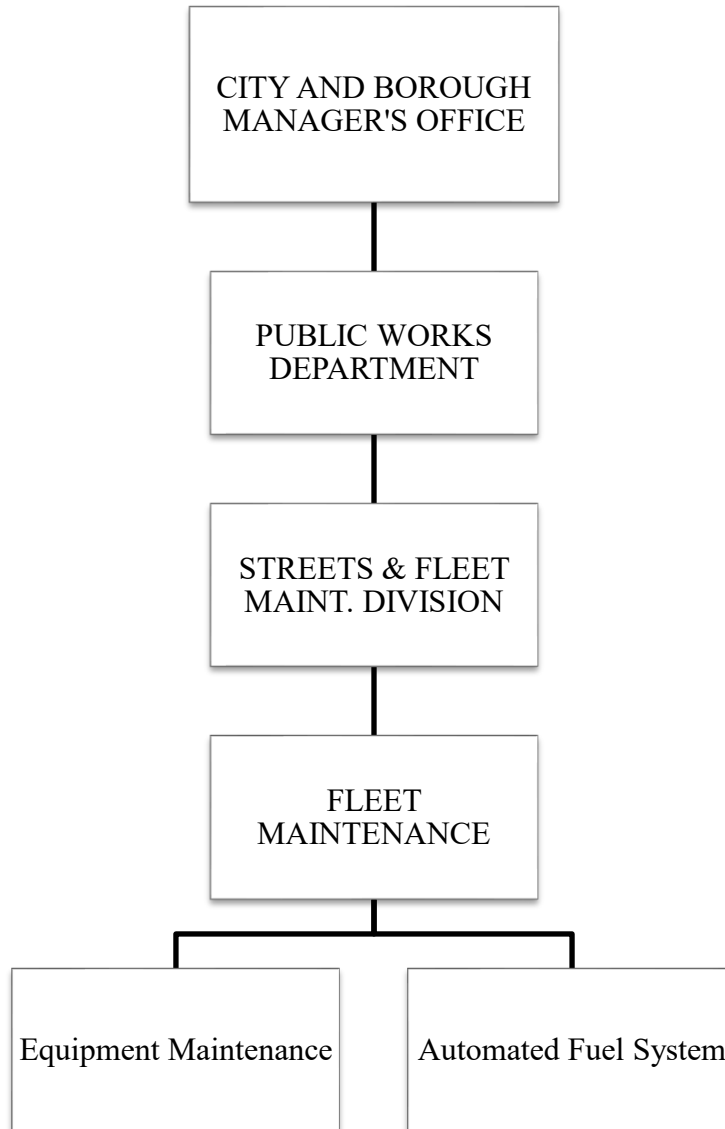
The Fleet and Equipment Reserve Fund FY27 Proposed Budget shows an increase from the FY26 Amended Budget of \$ 3,397,700 (24.9%) due to increased capital outlay.

The Fleet and Equipment Reserve Fund accumulates contributions from other CBJ departments for the future purchases of vehicles and equipment. The purpose of the fund is to allow departments to make small contributions over time to fund the acquisition of expensive equipment rather than paying for the purchase in a single year. A schedule of vehicle replacement needs is maintained, and updated annually during the budget process. The amount of each department's annual contribution is based on the equipment needs of the department. It is normal for changes to the replacement schedule to occur as a result of deferring replacement, adding new equipment, purchasing in an earlier fiscal year than planned and deleting equipment without replacement. Due to the nature of this fund, describing the changes between fiscal years is not meaningful since large fluctuations are normal.

# FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

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## FUNCTIONAL ORGANIZATION CHART – FLEET MAINTENANCE



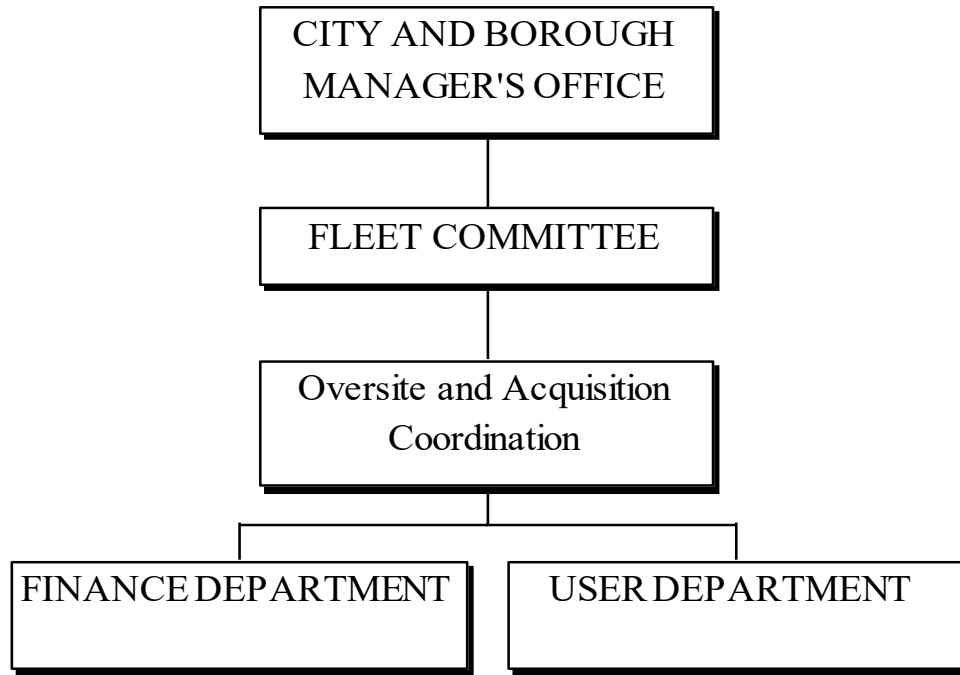
Ensure Availability  
Servicing and Repair  
Parts Inventory  
Fulfill Equipment Needs

Key Issuance  
Equipment Update  
Monthly Billing  
Tank Testing

# FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

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## FUNCTIONAL ORGANIZATION CHART – FLEET AND EQUIPMENT RESERVE FUND



Equipment Acquisition

Identification of Vehicle Needs

# NOTES

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# FACILITIES MAINTENANCE

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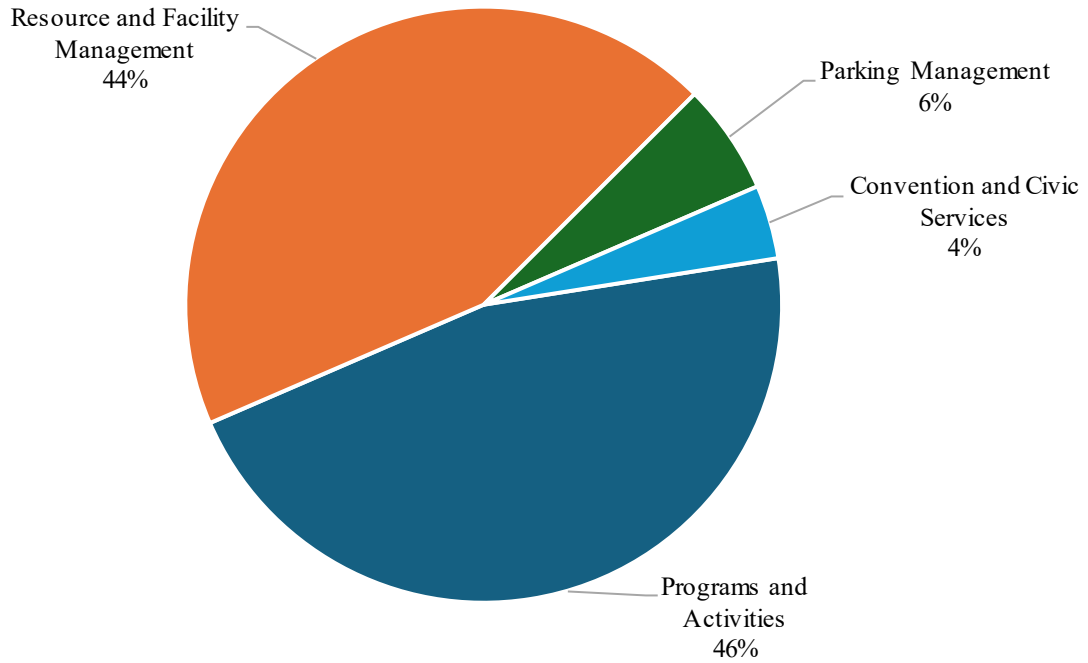
## MISSION STATEMENT

Facilities Maintenance is a service program of the Parks and Recreation Department. The Parks & Recreation Department promotes recreational and cultural opportunities and maintains and enhances CBJ facilities and resources.

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**FY27 PROPOSED BUDGET**                      **\$ 5,328,900**

## CORE SERVICES OF THE PARKS AND RECREATION DEPARTMENT



See the Glossary for definitions of terms.

# FACILITIES MAINTENANCE

## COMPARATIVES

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Personnel Services	\$ 1,559,200	1,752,000	1,809,600	1,810,200	1,900,400
Commodities and Services	1,826,300	2,215,700	2,221,200	1,937,700	2,352,800
Janitorial Services	582,700	799,400	799,400	707,000	725,700
Support to:					
Capital Projects	-	300,000	300,000	300,000	350,000
<b>Total Expenditures</b>	<b>3,968,200</b>	<b>5,067,100</b>	<b>5,130,200</b>	<b>4,754,900</b>	<b>5,328,900</b>
<b>FUNDING SOURCES</b>					
Intergovernmental User Fees	4,560,800	4,605,600	4,605,600	4,605,600	4,633,000
Interest Income/(Loss)	-	-	-	190,000	190,000
Support from:					
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
<b>Total Funding Sources</b>	<b>4,573,400</b>	<b>4,618,200</b>	<b>4,618,200</b>	<b>4,808,200</b>	<b>4,835,600</b>
<b>FUND BALANCE</b>					
Beginning of Period	581,500	1,186,700	1,186,700	1,186,700	1,240,000
Increase (Decrease) in Fund Balance	605,200	(448,900)	(512,000)	53,300	(493,300)
<b>End of Period Fund Balance</b>	<b>\$ 1,186,700</b>	<b>737,800</b>	<b>674,700</b>	<b>1,240,000</b>	<b>746,700</b>
<b>STAFFING</b>	<b>13.15</b>	<b>13.15</b>	<b>13.15</b>	<b>13.15</b>	<b>13.15</b>

The Facilities Maintenance Division is an Internal Service Fund.

## BUDGET HIGHLIGHTS

The Facilities Maintenance FY27 Proposed Budget shows an increase of \$198,700 (3.9%) from the FY26 Amended Budget.

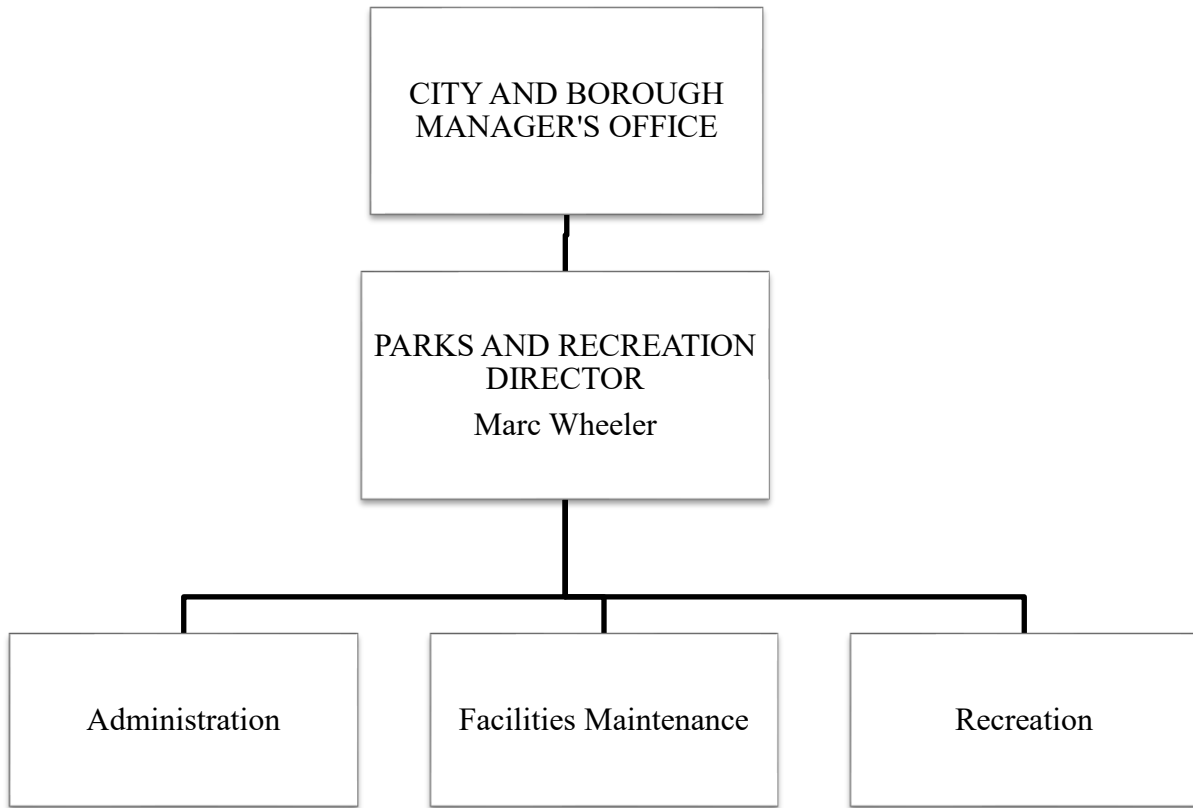
### The significant budgetary changes include:

#### FY27 Proposed Budget

- Personnel Services shows an increase of \$90,800 (5%) primarily due to negotiated wage increases.
- Commodities and Services shows an increase of \$131,600 (5.9%) due to increased contractual services and increased consolidated fleet contributions.
- Janitorial Services shows a decrease of \$73,700 (9.2%) due to lower-than-anticipated costs.
- Support to Capital Projects increased \$50,000 (16.7%) due to deferred maintenance projects.

# FACILITIES MAINTENANCE

## FUNCTIONAL ORGANIZATION CHART



Parking  
Centennial Hall

Jensen-Olson Arboretum  
Eagle Valley Center  
Evergreen Cemetery  
Trails  
Park Maintenance  
Landscape Maintenance  
Facilities Maintenance

Zach Gordon Youth Center  
Shéiyi Xaat Hít (Spruce Root House) Youth Shelter  
Augustus Brown Pool  
Dimond Park Aquatic Center  
Dimond Park Field House  
Treadwell Ice Arena  
Mt. Jumbo Gym  
Youth Outreach  
After School Program  
Adult/Youth Sports  
Permits

# NOTES

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# RISK MANAGEMENT

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## MISSION STATEMENT

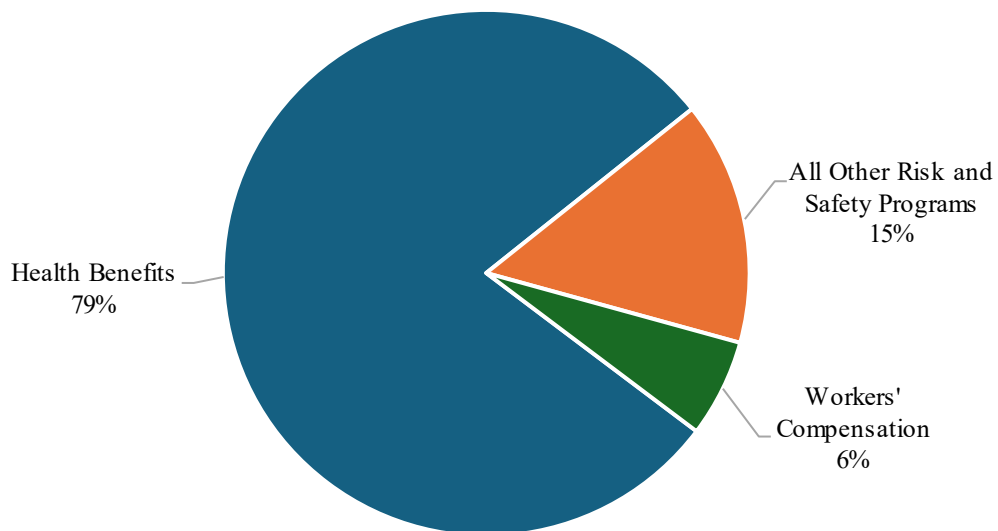
Risk Management will work with the City, Bartlett Regional Hospital and Juneau School District to promote and protect the health, safety, and wellness of our employees while preserving and protecting our resources against losses.

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**FY27 PROPOSED BUDGET**

**\$ 40,810,600**

## CORE SERVICES



See the Glossary for definitions of terms.

# RISK MANAGEMENT

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 838,600	863,800	887,400	826,100	908,900
Commodities and Services	35,749,400	36,929,700	36,929,700	35,106,800	39,901,700
<b>Total Expenditures</b>	<b>36,588,000</b>	<b>37,793,500</b>	<b>37,817,100</b>	<b>35,932,900</b>	<b>40,810,600</b>
<b>FUNDING SOURCES</b>					
Intergovernmental User Fees	36,418,000	37,735,500	37,735,500	36,458,900	38,496,600
Investment and Interest Income/(Loss)	-	-	-	1,094,800	1,094,800
Other Revenue	66,300	5,500	5,500	90,800	5,000
<b>Total Funding Sources</b>	<b>36,484,300</b>	<b>37,741,000</b>	<b>37,741,000</b>	<b>37,644,500</b>	<b>39,596,400</b>
<b>FUND BALANCE</b>					
Beginning of Period	13,302,100	13,198,400	13,198,400	13,198,400	14,910,000
Increase (Decrease) in Fund Balance	(103,700)	(52,500)	(76,100)	1,711,600	(1,214,200)
<b>End of Period Fund Balance</b>	<b>\$ 13,198,400</b>	<b>13,145,900</b>	<b>13,122,300</b>	<b>14,910,000</b>	<b>13,695,800</b>
<b>STAFFING</b>	<b>5.90</b>	<b>5.90</b>	<b>5.90</b>	<b>5.90</b>	<b>5.90</b>

The Risk Management Division is an Internal Service Fund.

## BUDGET HIGHLIGHTS

The Risk FY27 Proposed Budget shows an increase of \$2,993,500 (7.9%) from the FY26 Amended Budget.

**The significant budgetary changes include:**

### FY27 Proposed Budget

- Personnel Services shows an increase of \$21,500 (2.4%) due to negotiated wage increases.
- Commodities and Services shows an increase of \$2,972,000 (8.0%) due to increased claims and fees.

# RISK MANAGEMENT

## COMPARATIVES FOR SELF-INSURED EMPLOYEE BENEFITS

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 393,900	415,100	426,400	397,400	436,700
Commodities and Services	27,862,000	28,108,000	28,111,900	26,965,600	30,259,300
<b>Total Expenditures</b>	<b>28,255,900</b>	<b>28,523,100</b>	<b>28,538,300</b>	<b>27,363,000</b>	<b>30,696,000</b>
<b>FUNDING SOURCES</b>					
Intergovernmental User Fees	27,531,000	28,358,000	28,358,000	27,043,400	28,272,900
Investment and Interest Income/(Loss)	900	500	500	411,800	411,800
Other Revenue	65,400	5,000	5,000	84,500	5,000
<b>Total Funding Sources</b>	<b>27,597,300</b>	<b>28,363,500</b>	<b>28,363,500</b>	<b>27,539,700</b>	<b>28,689,700</b>
<b>FUND BALANCE</b>					
Beginning of Period	7,890,200	7,231,600	7,231,600	7,231,600	7,408,300
Increase (Decrease) in Fund Balance	(658,600)	(159,600)	(174,800)	176,700	(2,006,300)
<b>End of Period Fund Balance</b>	<b>\$ 7,231,600</b>	<b>7,072,000</b>	<b>7,056,800</b>	<b>7,408,300</b>	<b>5,402,000</b>

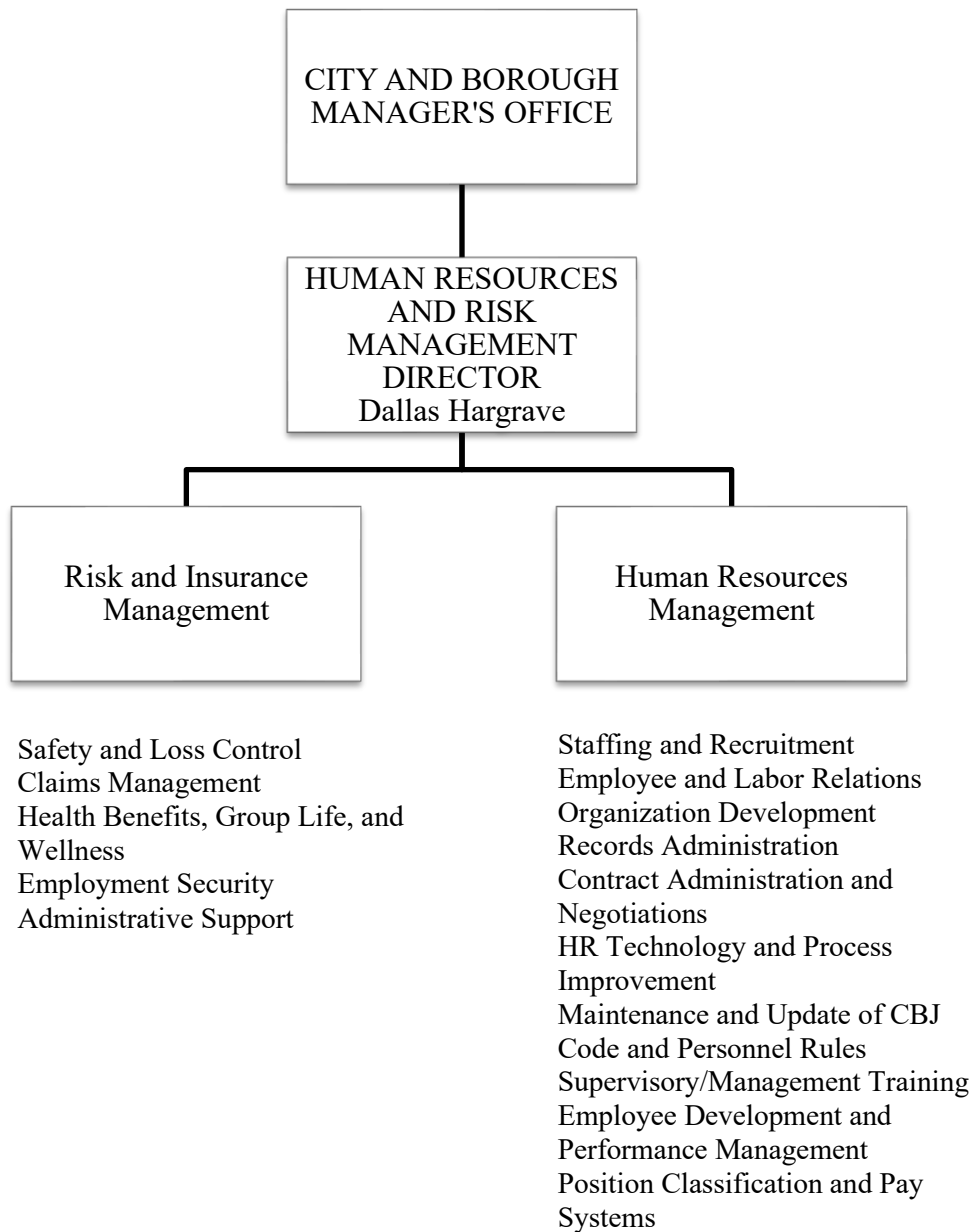
## COMPARATIVES FOR LIABILITY INSURANCE

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
Personnel Services	\$ 444,700	448,700	461,000	428,700	472,100
Commodities and Services	7,887,400	8,821,700	8,817,800	8,141,200	9,642,300
<b>Total Expenditures</b>	<b>8,332,100</b>	<b>9,270,400</b>	<b>9,278,800</b>	<b>8,569,900</b>	<b>10,114,400</b>
<b>FUNDING SOURCES</b>					
Intergovernmental User Fees	8,887,100	9,377,500	9,377,500	9,415,600	10,223,700
Investment and Interest Income/(Loss)	-	-	-	683,000	683,000
Other Revenue	-	-	-	6,300	-
<b>Total Funding Sources</b>	<b>8,887,100</b>	<b>9,377,500</b>	<b>9,377,500</b>	<b>10,104,900</b>	<b>10,906,700</b>
<b>FUND BALANCE</b>					
Beginning of Period	5,411,800	5,966,800	5,966,800	5,966,800	7,501,800
Increase (Decrease) in Fund Balance	555,000	107,100	98,700	1,535,000	792,300
<b>End of Period Fund Balance</b>	<b>\$ 5,966,800</b>	<b>6,073,900</b>	<b>6,065,500</b>	<b>7,501,800</b>	<b>8,294,100</b>

# RISK MANAGEMENT

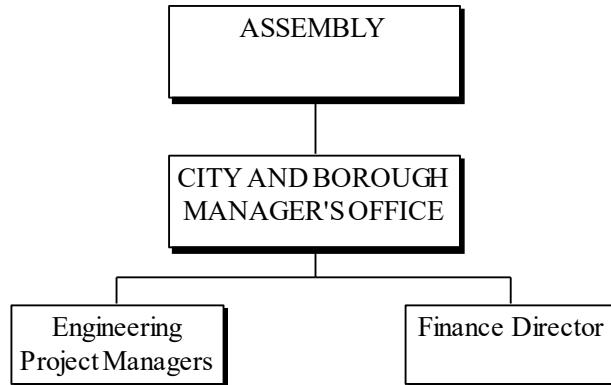
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## FUNCTIONAL ORGANIZATION CHART



# SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension

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Responsible For:

Processing petitions from citizens requesting an L.I.D. and developing project cost estimates.

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

# SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension

Local Improvement District (L.I.D.) is a method of financing public improvements by assessing the benefiting property owners for all or part of the costs. A L.I.D. boundary is established by the Assembly and may be as large or small as necessary to accomplish the desired improvements. A L.I.D. may only be created by an ordinance and is usually initiated by a petition from the property owners.

For certain types of projects, part of the cost may be matched with City and Borough funds or with state or federal grants.

## SPECIAL ASSESSMENTS

	FY25 Actuals	FY26			FY27
		Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>EXPENDITURES</b>					
Debt Service:					
#91 N Douglas Sewer V	\$ 17,000	16,800	16,800	16,800	16,600
#95 N Douglas Sewer	29,800	29,400	29,400	29,400	29,000
#96 Auke Bay Sewer	1,400	1,300	1,300	1,300	1,300
#97 Eagles Edge Water	26,700	26,300	26,300	26,300	25,900
#98 W Valley Sewer I & II	49,500	48,900	48,900	48,900	48,200
#130 W Valley Sewer III	14,800	14,700	14,700	14,700	14,500
Support to:					
General Fund	6,100	4,700	4,700	4,700	4,500
<b>Total Expenditures</b>	<b>145,300</b>	<b>142,100</b>	<b>142,100</b>	<b>142,100</b>	<b>140,000</b>
<b>FUNDING SOURCES</b>					
Assessment Payments	32,000	84,400	84,400	84,800	71,300
Penalties and Interest	13,000	10,500	10,500	10,200	10,000
<b>Total Funding Sources</b>	<b>45,000</b>	<b>94,900</b>	<b>94,900</b>	<b>95,000</b>	<b>81,300</b>
<b>FUND BALANCE</b>					
Beginning of Period	358,600	258,300	258,300	258,300	211,200
Increase (Decrease) in Fund Balance	(100,300)	(47,200)	(47,200)	(47,100)	(58,700)
<b>End of Period Fund Balance</b>	<b>\$ 258,300</b>	<b>211,100</b>	<b>211,100</b>	<b>211,200</b>	<b>152,500</b>

## LOCAL IMPROVEMENT DISTRICT REVENUE

	FY26		FY26		FY27	
	Amended		Projected Actuals		Proposed	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
<b>LIDS:</b>						
#62 McGinnis Street Improvement	\$ 24,200	4,400	26,000	4,300	13,200	4,200
#97 Eagles Edge Water	20,900	1,700	20,500	1,500	20,200	1,600
#98 W Valley Sewer I & II	27,100	3,300	27,500	3,300	27,000	3,200
#130 W Valley Sewer III	7,400	900	6,100	700	6,100	700
#201 Dunn Street Improvements	4,800	300	4,800	300	4,800	300
<b>Totals</b>	<b>84,400</b>	<b>10,600</b>	<b>84,900</b>	<b>10,100</b>	<b>71,300</b>	<b>10,000</b>

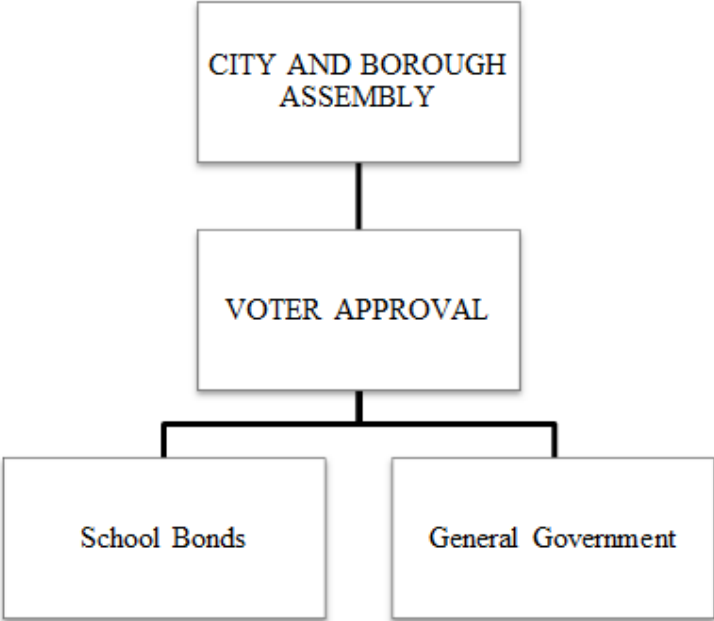
# NOTES

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**DEBT SERVICE FUND**  
**GENERAL OBLIGATION BONDS**

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# DEBT SERVICE FUND

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## **AUTHORITY**

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly. G.O. bonds must be approved by the Assembly and ratified by a majority of the CBJ's voters. No legal debt limits have been imposed by the State or by Juneau's Charter. The Assembly has adopted a policy that places a self-imposed maximum limit on outstanding debt. This policy reads as follows.

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY27 (calendar year 2026) projected area wide assessment is \$6.7 billion. Therefore, bond indebtedness should not exceed \$335 million. As of June 30, 2025 the G.O. debt is \$37.4 million with an additional \$92.1 million in revenue bonds and loans.

Bond propositions approved by the voters will result in a mill levy being adjusted to the amount necessary to retire the debt.

Juneau voters have approved a 9 mill property tax levy cap on general governmental operations. However, this cap does not apply to G.O. bond indebtedness.

## **Payment of Debt Service**

CBJ has historically issued debt only when the cost of general governmental capital project construction exceeds the municipality's ability to fund the project from current operations or surpluses. The practice of bonding for capital projects is considered equitable, as the burden of repayment becomes the responsibility of the taxpayers (voters) who approved the bonding and received the benefit from the facility.

A significant portion of the school debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. Due to the State's financial situation, they only issued partial reimbursement or did not reimburse any amount for the School Construction Bond Debt Reimbursement Program in FY17, FY20, FY21 and FY22. However, in FY23 the State of Alaska reimbursed municipalities all previously unreimbursed school bond debt totaling \$16 million. Beginning in FY15, the State initiated a 5-year moratorium on the debt reimbursement program that expired July 1, 2020. In 2020, the State extended the moratorium until July 1, 2025. At the end of FY25, all reimbursable construction bonds were paid off.

## **Budgeting and Accounting for Debt Service**

All general obligation bond debt service is budgeted for and reported in the Debt Service Fund. In some cases, general obligation debt is issued for and is considered, for budgeting purposes, a liability of an enterprise fund. In these cases, the debt obligation is not reported as an obligation of the Debt Service Fund. This debt is recorded as liabilities of the enterprise fund and repaid from enterprise fund revenues.

# DEBT SERVICE FUND

## TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

The total debt service amounts shown below include the total debt service for both general obligation (under “Debt Service Fund”) and revenue bond issues (under “Enterprise Fund”). The enterprise fund’s debt service can be found in the Enterprise Fund section of this budget document.

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>GO Debt Service Fund</b>					
Building Bonds	\$ 18,171,800	9,608,800	9,608,800	8,841,100	8,844,000
Bond Issuance Costs	98,600	-	45,800	194,300	-
Maintenance Fees	5,000	-	-	-	-
<b>Total GO Debt</b>	<b>18,275,400</b>	<b>9,608,800</b>	<b>9,654,600</b>	<b>9,035,400</b>	<b>8,844,000</b>
<b>Enterprise Funds</b>					
Airport	2,508,100	2,583,400	2,583,400	2,583,400	2,663,300
Harbors	5,665,200	699,100	699,100	561,300	581,500
Wastewater	1,418,900	1,272,500	1,272,500	1,272,500	1,257,000
Water	257,600	256,200	256,200	256,200	270,400
Hospital	3,258,400	1,738,800	1,738,800	1,782,200	2,900,200
<b>Total Enterprise Funds Debt</b>	<b>13,108,200</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,455,600</b>	<b>7,672,400</b>
<b>Total Debt Service Obligation</b>	<b>\$ 31,383,600</b>	<b>16,158,800</b>	<b>16,204,600</b>	<b>15,491,000</b>	<b>16,516,400</b>

## Changes in Outstanding General Obligation Debt Service

All school bond debt was paid off in FY24.

# DEBT SERVICE FUND

## COMPARATIVES

	FY25 Actuals	FY26		Projected Actuals	FY27 Proposed Budget
		Adopted Budget	Amended Budget		
<b>EXPENDITURES</b>					
<b>GO Building Bonds</b>					
'14 II CIP (\$11.2M)	2,600,500	823,100	823,100	823,100	822,600
'14 I Seawalk CIP (\$6.055M)	4,604,900	-	-	-	-
'15 Port CIP (\$26.63M)	6,098,600	-	-	-	-
'16-III/IV CIP Go (\$2.635M)	328,500	328,600	328,600	328,600	328,000
'19 JIA GO-Ex (\$2.875M)	368,500	369,100	369,100	369,100	369,000
'19 JIA GO-AMT (\$2.25M)	289,300	288,000	288,000	288,000	291,100
2020-I Ref2010A GOPool(\$7.11M)	1,681,000	-	-	-	-
2021 GO CentHall (\$7.0M)	297,600	463,600	463,600	463,600	474,800
2021 GO Sch & CIP (\$15.0M)	637,800	993,200	993,200	993,200	1,017,200
2021 GO 2013I CIPRef(\$1.74M)	196,700	200,200	200,200	200,200	203,200
2021 GO 2015II DockRef (\$5.725M)	286,300	286,300	286,300	286,300	286,300
2021 GO Parks (\$6.6M)	782,100	780,100	780,100	780,100	781,500
2025 GO PS Comm Infr (\$12.75M 2024 Prop)	-	1,865,500	1,865,500	1,577,300	1,554,700
2025 GO JD WW Treat Plan (\$10M 2024 Prop)	-	1,469,500	1,469,500	1,236,900	1,219,100
2025A I Refund 2014A Port (\$3.48M)	-	404,600	404,600	345,600	346,600
2025B II Refund 2015B II Port (\$4.14M)	-	1,337,000	1,337,000	1,149,100	1,149,900
<b>Total Building Debt</b>	<b>18,171,800</b>	<b>9,608,800</b>	<b>9,608,800</b>	<b>8,841,100</b>	<b>8,844,000</b>
Bond Maintenance Fees	5,000	-	-	-	-
Bond Issuance Costs	98,600	-	45,800	194,300	-
Support to:					
Capital Projects	10,000,000	-	12,750,000	12,750,000	-
<b>Total Areawide Debt</b>	<b>\$ 28,275,400</b>	<b>9,608,800</b>	<b>22,404,600</b>	<b>21,785,400</b>	<b>8,844,000</b>
<b>FUNDING SOURCES</b>					
Interest Income	110,500	30,000	30,000	30,000	30,000
Bond Proceeds	9,062,900	-	12,861,600	22,947,200	-
School Construction Reimb.	440,700	-	-	-	-
Property Tax	6,868,500	7,087,300	7,087,300	6,964,500	6,158,600
Support from:					
Port Development Fund	2,026,600	2,027,900	2,027,900	2,027,900	1,534,800
Hotel Tax	297,600	463,600	463,600	463,600	474,800
<b>Total Funding Sources</b>	<b>\$ 18,806,800</b>	<b>9,608,800</b>	<b>22,470,400</b>	<b>32,433,200</b>	<b>8,198,200</b>

# DEBT SERVICE FUND

## COMPARATIVES, CONTINUED

	FY25 Actuals	FY26		FY27 Proposed Budget
		Adopted Budget	Amended Budget	
<b>FUND BALANCE</b>				
<b>Debt Reserve</b>				
Beginning Reserve Balance	2,097,000	1,553,600	1,553,600	1,553,600
Increase (Decrease) in Reserve	(543,400)	-	-	-
<b>End of Period Reserve</b>	<b>\$ 1,553,600</b>	<b>1,553,600</b>	<b>1,553,600</b>	<b>1,553,600</b>
<b>Available Fund Balance</b>				
Beginning of Period	(225,900)	(9,694,500)	(9,694,500)	953,300
Increase (Decrease) in Fund Balance	(9,468,600)	-	65,800	(645,800)
<b>End of Period Available Fund Balance</b>	<b>\$ (9,694,500)</b>	<b>(9,694,500)</b>	<b>(9,628,700)</b>	<b>307,500</b>

# DEFINITIONS OF FUNDS

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## Governmental Funds

*The General Fund* - This fund is used to account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. The General Fund is the largest and most complex fund of the City and Borough. It contains most of the general operating departments of the CBJ. The departmental budgets included in the General Fund are-

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk, and Information Technology).
- Human Resources – This department provides employment and human resources services to the public and CBJ departments.
- Libraries and Museum - This department provides library, museum, and lifelong learning services to the city's residents and visitors.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing services to the CBJ user departments.
- Public Works, Capital Transit - This department is used to account for the CBJ's Roaded Service Area, Capital Transit function. Functions include activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Community Development Department - This department provides community planning and permitting services to the CBJ and city residents.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and firefighting services, and ARFF services for the Airport. Revenue support for this function is levied on a service area basis, Fire Service Area.
- Fire Department's Emergency Medical Services - This function represents the emergency medical services component of the Capital City Fire/Rescue department. This operation provides advance life support, ambulance and emergency evacuation services. It also provides services for the CARES program.
- Public Works, Engineering - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and youth shelter operations. It also accounts for Visitor Services as well as Parks and Landscape within the Areawide unit.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police and animal control services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.
- Public Works, RecycleWorks - This department is used to account for the collection and disposal of hazardous waste not accepted at the landfill and a recycling program.

# DEFINITIONS OF FUNDS

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*Special Revenue Funds* - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) which are legally restricted or Assembly mandated expenditures for specified purposes. The CBJ departmental budgets, which are accounted for as Special Revenue Funds, include-

- Hotel Tax/Visitor Services Fund - This fund is used to account for the special Hotel Tax levy. Revenues collected are used to support Centennial Hall (Juneau's Convention Center) and Juneau Convention and Visitors Bureau (JCVB), now known as Travel Juneau.
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to fund capital improvements to port facilities. (Ordinance. 89-52; Resolutions 2150, 2163, 2294(b), 2423(b)-am, and 2552)
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Lands and Resources - This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is used to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garages. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund social service programs.
- Pandemic Response Fund – This fund was established to capture all COVID-19 pandemic response activity.

# DEFINITIONS OF FUNDS

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*Capital Projects Funds* - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Debt Service Fund* - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Bonds accounted for in this section include-

- School Bonds
- Building Bonds
- Street Bonds
- Property Purchase Agreements

*Permanent Funds* – These funds are used to account for resources that are legally restricted so that only the earnings, and not the principal, may be used for the benefit of the government or its citizens. The CBJ has one permanent fund type.

- Jensen – Olson Arboretum Fund – This fund was established with an endowment, the interest of which is used to provide for the perpetual care of the Jensen – Olson Arboretum.

*Special Assessment Funds* - These funds are used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

- Local Improvement District (L.I.D.) Funds

## Proprietary Funds

*Enterprise Funds* - These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

- Bartlett Regional Hospital - This fund is used to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund is used to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund is used to account for the activities of the CBJ's wastewater treatment operations. The wastewater utility provides for wastewater treatment facilities for most of the populated roaded areas. The wastewater utility is financially self-supported through user service fees.
- Water Utility - This fund is used to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.

# DEFINITIONS OF FUNDS

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- Harbors - This fund is used to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund is used to account for the CBJ's major vessel docking operations. The dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.

*Internal Service Funds* – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

- Fleet Maintenance and Equipment Reserve - This fund provides vehicle maintenance to CBJ departments. Operations are paid for through the levy of an internal charge for user services provided. Included in this fund are the reserves accumulated from departmental contributions to purchase expensive, long-lived equipment for the CBJ.
- Risk Management/Self Insurance - This fund provides citywide self-insurance services. The fund provides for employee health, wellness and workers compensation insurances as well as general liability and vehicle liability insurances. Profession liability insurance for the CBJ's hospital is provided through 3rd party insurance carriers.
- Facility Maintenance - This function is a component of the Parks and Recreation Department and provides for general building maintenance to the CBJ user departments and parks and landscape maintenance. Propriety funds are charged for services provided to them.

## Fiduciary Funds

*Trust and Custodial Funds* - to account for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) custodial funds.

# GLOSSARY

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<b>Accrual Basis</b>	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
<b>Accrued Expenses</b>	Expenses incurred but not due until a later date.
<b>Ad Valorem Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
<b>Annual Comprehensive Financial Report (ACFR)</b>	A set of financial statements comprising the financial report of the City and Borough of Juneau that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.
<b>Amortization</b>	(1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.
<b>Appropriation Ordinance</b>	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
<b>Assessed Valuation</b>	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
<b>Assessment Roll</b>	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.
<b>Balanced Budget</b>	A budget in which proposed expenditures do not exceed total estimated revenues and reserves. Revenues may include usage of accumulated fund balance.
<b>Bond</b>	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
<b>Borough</b>	A self-governing incorporated subdivision of the State of Alaska. May include one or more cities and towns.
<b>Budget</b>	<p>A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.</p> <p><b>Actuals</b> – The actual expenditures incurred and funding sources received during the year indicated.</p> <p><b>Adopted Budget</b> – A financial plan that has been officially adopted by the City and Borough Assembly.</p>

# GLOSSARY

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**Amended Budget** – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.

**Proposed Budget** - A financial plan that has been introduced to the City and Borough Assembly for consideration. This term typically refers to the two years under consideration at the beginning of the budget cycle.

**Projected Actuals** – The total expenditures and funding sources departments expect to use and/or receive for the current budget year. The projection is made prior to the Assembly’s budget deliberations and is not typically updated unless there is a significant change.

**Budget Document** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

**Budget Message** A general discussion of the budget as presented in writing by the CBJ Manager to the Assembly. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Accounts** Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**Capital Expenditures** See Capital Improvement Budget below.

**Capital Improvement Budget** The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.

**Capital Outlay** Expenditures for assets costing more than \$5,000 that are not recorded as Capital Improvement Projects.

**Charges for Services** Consists of a wide variety of fees charged by the CBJ including, but not limited to, harbor, swimming pool, zoning, water/sewer hookups, and building permit fees.

**Commodities and Services** A budgeted expenditure category including general goods and contractual professional services.

**Contingency** An appropriation of funds to cover unforeseen events, which may occur during the budget year.

**Core Services** These are the unique, independent and major functions provided by a department, which directly support its “mission statement”.

**Cost of Services Measurement Focus** The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).

# GLOSSARY

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<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
<b>Department Contribution</b>	Annual contributions made by departments to the Fleet and Equipment Reserve Fund to budget for planned vehicle and equipment purchases over an extended period of time.
<b>Depreciation</b>	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
<b>Encumbrances</b>	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
<b>Encumbrances/Commitments Carried Over</b>	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
<b>Employment Status</b>	<p><b>Permanent Full Time (PFT):</b> Appointments averaging not less than 37.5 hours per week.</p> <p><b>Permanent Part Time (PPT):</b> Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p><b>Part-time Limited (PTL):</b> Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.</p> <p><b>Permanent Seasonal (PS):</b> Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.</p>
<b>Expenditures</b>	<p>Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.</p> <p>The difference between expenditure and expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.</p>
<b>Expenses</b>	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.
<b>Fines and Forfeitures</b>	Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax and property tax, fines and forfeitures.
<b>Fiscal Year</b>	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The CBJ's fiscal year ends June 30.
<b>Fixed Assets</b>	Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term

# GLOSSARY

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refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

**Fleet Fund**

The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.

**Formal Budgetary Integration**

The management control technique through which the annual operating budget is recorded in the general ledger using budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

**Fund**

An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance**

The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is noncapital in nature.

**F.T.E. (Full Time Equivalent)**

2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour workday.

**GAAP**

Generally Accepted Accounting Principles.

**General Fund**

The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.

**General Ledger**

A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.

**General Obligation Bonds**

Bonds for the payment of which the full faith and credit of the CBJ are pledged.

**General Support**

Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.

**Goals**

Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.

**Income**

A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.

**Income Before Operating Transfers Incremental Request**

Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.  
Programs and services which departments would like to have added (in priority order) if resources are available.

**Interdepartmental Charges**

Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.

**Interdepartmental Charges Sales Tax**

The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.

# GLOSSARY

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**Interest Income** Revenue associated with CBJ management activities of investing idle cash in approved securities.

**Interfund Loans** Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.

**Interfund Transfers** There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Operating Transfers: Transfers used for the general operations of a function or department.

Residual Equity Transfers: There are three types.

- a. Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.
- b. The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.
- c. Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.

Examples include the transfer of the fund balance in a special assessment fund to the LID Guaranty Fund at the completion of the special assessment project, payments by the General Fund to the Central Equipment Fund to allow the purchase of additional data processing equipment, payments by the Roaded Service Area Fund to the Sewer Fund for sewer hookup at a new municipal park, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.

A government's contribution to a special assessment fund should also be treated as a residual equity transfer if the assets being acquired or constructed will be capitalized in a proprietary fund when they are completed.

Residual equity transfers are reported as direct additions to or deductions from beginning fund balance in governmental funds and as direct additions to or deductions from fund equities (contributed capital or retained earnings, as appropriate) in proprietary funds.

**Intergovernmental Revenues** Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Control** Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Administrative control includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.

# GLOSSARY

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Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- a. Transactions are executed in accordance with management's general or specific authorization.
- b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.
- c. Access to assets is permitted only in accordance with management's authorization.
- d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.

## **Lease-Purchase Agreements**

Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.

## **Maintenance**

The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.

## **Major Funds**

The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet *both* of the following criteria:

*10% criterion.* An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.

*5% criterion.* An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.

If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.

## **Measurement Focus**

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.

## **Mill Levy**

Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.

## **Mission Statement**

A statement of purpose for why the department or function exists.

## **Modified Accrual Basis**

The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment

# GLOSSARY

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indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.

<b>Net Income</b>	Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.
<b>Non-Core Services</b>	These are provided services that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.
<b>Nonmajor Funds</b>	Those funds not meeting the criteria for a major fund. See Major Funds.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
<b>Operating Income</b>	The excess of proprietary fund operating revenues over operating expenses.
<b>Personnel Services</b>	Salaries and related costs (benefits) of permanent, part time and temporary employees.
<b>Projected</b>	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
<b>Property Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
<b>Refund</b>	(1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (3) To provide for the payment of an obligation through cash or credit secured by a new obligation.
<b>Reserve</b>	(1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.
<b>Resources</b>	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
<b>Revenues</b>	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.

# GLOSSARY

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<b>Service Area</b>	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
<b>Special Assessment Fund (L.I.D.)</b>	The capital improvement fund established to account for improvements financed in part by property owner assessments.
<b>Spending Measurement Focus</b>	The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.
<b>Target Budgets</b>	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

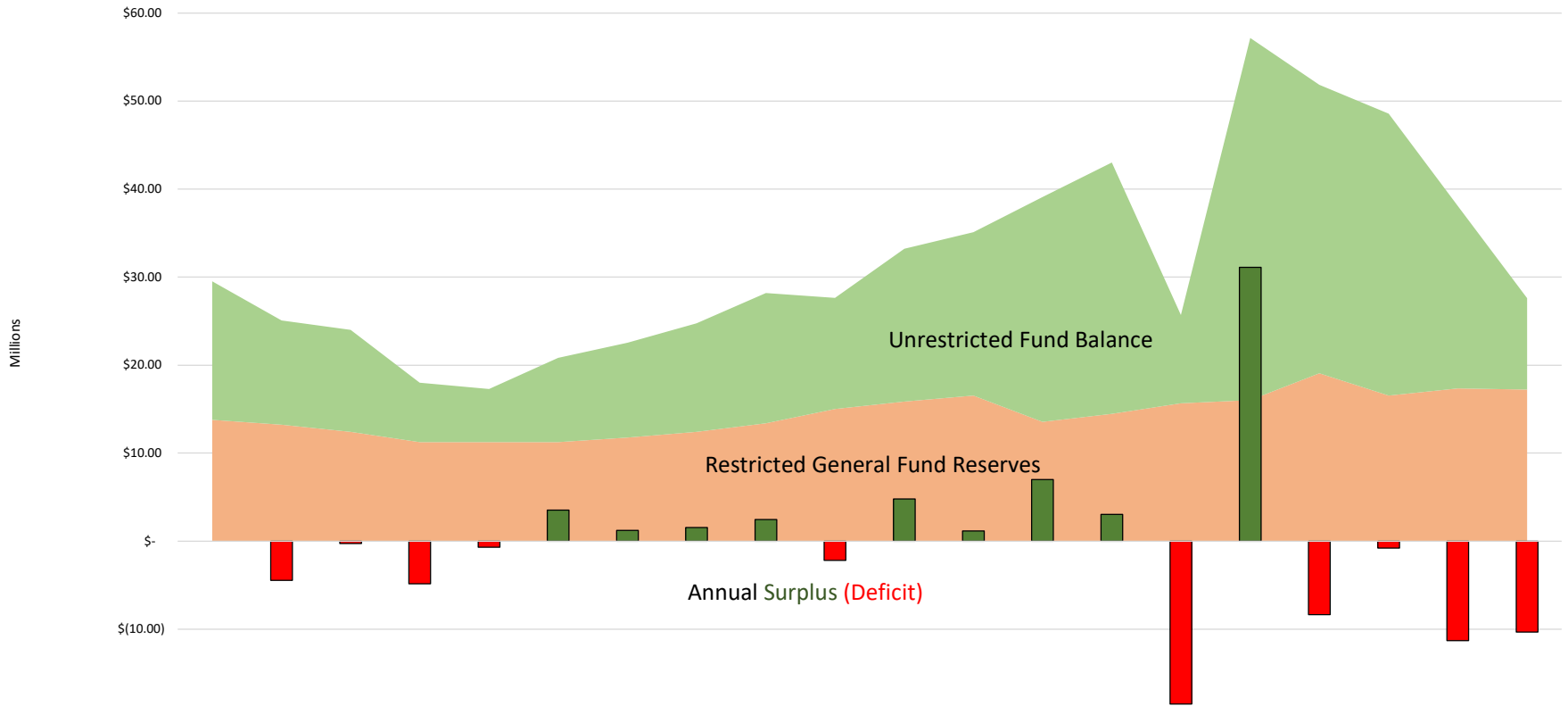
FY25-FY27 Budget Summary and Impact on Fund Balances  
3/16/2026

					Combined General and Sales Tax Fund		
		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance	Balance	Total
					Restricted Reserve		
358	<b>FY2025</b>						
406	<b>Manager Proposed Budget</b>	195,755,129	(205,649,029)	(9,893,900)	22,916,962	19,060,000	41,976,962
407							
435	<b>Assembly Adopted Budget</b>	195,730,529	(211,647,029)	(15,916,500)	16,894,362	20,060,000	36,954,362
436							
476	<b>Final Year-End (projected)</b>	207,381,292	(208,164,354)	(783,062)	32,027,800	16,555,000	48,582,800
477							
478	<b>FY2026</b>						
541	<b>Manager Proposed Budget</b>	\$ 195,706,034	\$ (201,881,734)	\$ (6,175,700)	\$ 25,852,100	\$ 16,555,000	\$ 42,407,100
542							
573	<b>Assembly Adopted Budget</b>	\$ 196,166,239	\$ (203,899,039)	\$ (7,732,800)	\$ 24,295,001	\$ 16,809,200	\$ 41,104,201
574							
575	Terminal Construction CIP Deappropriation (pending)	\$ 1,146,597	\$ -				
576	JSD Return of Unspent RALLY Funds (pending)	\$ 1,050,000	\$ -				
577	Deferred Maintenance CIP (replaces funds transferred for Municipal Building)	\$ -	\$ (2,000,000)				
578	MEBA/Unrep Negotiated Lump Sum Payments (One-Time)	\$ -	\$ (817,700)				
579	Sobering Center Renovations	\$ 762,900	\$ (762,900)				
580	Dzantik'i Heeni Playground	\$ -	\$ (735,000)				
581	MEBA/Unrep Negotiated Wage Increases - Additional 1% over Budget	\$ -	\$ (428,500)				
582	Emergency Sheltering Extension to June 30 (pending)	\$ -	\$ (208,487)				
583	Unspent Passenger Fees for Federal Staffing Support Related to Tourism Returned to SMPFF Fund	\$ -	\$ (200,000)				
584	Assembly Chamber Audiovisual Upgrades	\$ -	\$ (150,000)				
585	Cold Weather Emergency Shelter Operations Increase	\$ -	\$ (125,000)				
586	DBA Reimbursement of Unspent Passenger Fees	\$ 103,546	\$ (103,546)				
587	FY26 Eaglecrest Operating Deappropriation	\$ -	\$ -			\$ 540,348	
588	Marine Passenger Fee Cleanup Deappropriation	\$ (2,400,425)	\$ 1,358,825				
589	Supplemental Appropriations	\$ 662,618	\$ (4,172,308)				
590							
591	Investment Income Above Estimates	\$ 3,697,800	\$ -				
592	Returned Gastineau Human Services FY24 Grant	\$ 1,762,509	\$ -				
593	Thread Childcare Grant General Fund Offset	\$ 860,000	\$ -				
594	Federal PILT Above Estimates	\$ 142,900	\$ -				
595	Community Assistance Below Estimates	\$ (120,654)	\$ -				
596	Tobacco Tax Revenue Below Estimates	\$ (724,600)	\$ -				
597	Annual Revenue Loss - Sales Tax Exemptions - Projects (Capital)	\$ (2,560,000)	\$ -				
598	Sales Tax Revenue Below Estimates (Above Initial Exemption Estimate)	\$ (2,800,000)	\$ -				
599	Annual Revenue Loss - Sales Tax Exemptions - Operations	\$ (3,840,000)	\$ -				
600	PSEA Negotiated Lump Sum Payments (One-Time) (Sworn and Non-Sworn)	\$ -	\$ (376,900)				
601	<b>NOT APPROVED:</b> IAFF Negotiated Wage Increases (5 months)	\$ -	\$ (299,300)				
602	Burns Building Maintenance Fee	\$ -	\$ (216,700)				
603	PSEA Negotiated Wage Increases (5 months)	\$ -	\$ (123,000)				
604	Anticipated Non-Personnel Services Lapse	\$ -	\$ 178,400				
605	Anticipated Personnel Services Lapse	\$ -	\$ 4,365,100				
606	Anticipated Variances	\$ (3,582,045)	\$ 3,527,600				
607							
608	<b>Final Year-End (projected)</b>	\$ 193,246,812	\$ (204,543,747)	\$ (11,296,935)	\$ 20,730,866	\$ 17,349,548	\$ 38,080,414
609							

**FY25-FY27 Budget Summary and Impact on Fund Balances**  
3/16/2026

	Revenues	Expenditures	Surplus (Deficit)	Combined General and Sales Tax Fund		
				Unrestricted Fund Balance	Restricted Reserve	Total
<b>FY2027</b>						
Prior Year Adopted Budget	\$ 196,166,239	\$ (203,899,039)				
FY26 One-Time Expenditures/Revenue	\$ (667,000)	\$ 6,365,580				
Investment Income over FY26 Adopted Budget	\$ 1,886,600	\$ -				
Department Program Revenue Increases	\$ 492,600	\$ -				
Property Tax Growth over FY26 Adopted Budget (& 0.16 mill decrease to cap)	\$ 110,498	\$ -				
Tobacco Tax Decline over FY26 Adopted Budget	\$ (524,600)	\$ -				
Sales Tax Decline over FY26 Adopted Budget	\$ (3,000,000)	\$ -				
Annual Revenue Loss - Sales Tax Exemptions - Projects (Capital)	\$ (4,400,000)	\$ -				
Annual Revenue Loss - Sales Tax Exemptions - Operations	\$ (6,600,000)	\$ -				
ST Allocation Above 1% Schedule Forecast to Restricted Budget Reserve	\$ -	\$ (2,720,000)		\$	2,720,000	
MEBA/Unrep Negotiated Wage Increases - FY27	\$ -	\$ (1,062,200)				
<b>NOT APPROVED: IAFF Negotiated Wage Increases - FY27</b>	\$ -	\$ (794,500)				
Health Insurance Increases	\$ -	\$ (650,500)				
PSEA Negotiated Wage Increases - FY27	\$ -	\$ (562,700)				
MEBA/Unrep Negotiated Wage Increases - FY26	\$ -	\$ (428,500)				
<b>NOT APPROVED: IAFF Negotiated Wage Increases - FY26</b>	\$ -	\$ (299,300)				
Youth Series Class Study	\$ -	\$ (156,400)				
PSEA Negotiated Wage Increases - FY26	\$ -	\$ (123,000)				
Unemployment Insurance Reduction	\$ -	\$ 140,000				
Staff Turnover, Merit Increases, Other Personnel Actions (and associated benefits)	\$ -	\$ 287,900				
Vacancy Factor Adjustments	\$ -	\$ 3,169,300				
Reduced Sales Tax Support to CIPs	\$ -	\$ 7,900,000				
<b>Adjusted Base</b>	<b>\$ 183,464,338</b>	<b>\$ (192,833,359)</b>				
Dockage Fees to Supplement Services Provided to Cruise Lines & Passengers (New)	\$ 1,986,200	\$ -				
State Shared Fisheries Business Tax (Redirected from Harbors to GF)	\$ 400,000	\$ -				
Increased MPF Support (Based on Allocation)	\$ 348,200	\$ -				
Federal PILT Increase	\$ 142,900	\$ -				
Other Revenue Changes	\$ 45,600	\$ -				
Community Assistance Decrease	\$ (120,700)	\$ -				
Other State/Federal Grant Reductions	\$ (214,100)	\$ -				
Emergency Programs State Grant Reduction	\$ (367,200)	\$ -				
Transit State Grant Reduction	\$ (500,000)	\$ -				
Lower-than-Anticipated Transit Route Operational Costs in Prior and Current Years (MPF Reduction)	\$ (668,400)	\$ -				
JSD Additional Maximum Local Contribution for Instruction	\$ -	\$ (797,200)				
Burns Building Annual Maintenance Fee	\$ -	\$ (650,000)				
Misc. Commodities and Services Reductions	\$ -	\$ 226,521				
Full Cost Allocation/CIP Overhead Increase	\$ -	\$ 557,400				
Recurring Lease Cost Reduction	\$ -	\$ 621,200				
Floyd Dryden Facilities Maintenance (Now Covered by Lease Revenue)	\$ -	\$ 633,600				
<b>Adjusted Base + Recurring Revenues/Expenditures Changes</b>	<b>\$ 184,516,838</b>	<b>\$ (192,241,838)</b>	<b>\$ (7,725,000)</b>			<i>recurring budget deficit</i>
<u>Non-Recurring Revenues/Expenditures</u>						
Reserved for Eaglecrest FY26 Budget Deficit	\$ -	\$ -		\$	(2,847,500)	
Lower-than-Anticipated Transit Route Operational Costs in Prior and Current Years (MPF Reduction)	\$ (200,000)	\$ -				
MEBA/Unrep Negotiated Lump Sum Payments	\$ -	\$ (607,600)				
Long-Term Temporary FF-EMT Apprentices (3.84 FTE)	\$ -	\$ (393,600)				
Office Space Lease Costs (half of year)	\$ -	\$ (380,700)				
Heat Smart	\$ -	\$ (222,900)				
PSEA Negotiated Lump Sum Payments (Sworn and NonSworn)	\$ -	\$ (158,700)				
AEYC Parents as Teachers	\$ -	\$ (133,300)				
Department Travel and Training	\$ -	\$ (111,900)				
Transit UTA APC Software Implementation Costs	\$ -	\$ (109,900)				
All Other Departmental One-Time Costs	\$ -	\$ (165,800)				
Website Redesign (Not Fully Expended in FY26)	\$ -	\$ (50,000)				
EOC Outfitting	\$ -	\$ (50,000)				
GF Subsidy to Fleet Maintenance	\$ -	\$ (26,600)				
	\$ (200,000)	\$ (2,411,000)	\$ (2,611,000)			<i>one-time expenses draw on fund balance</i>
<b>Manager Proposed Budget</b>	<b>\$ 184,316,838</b>	<b>\$ (194,652,838)</b>	<b>\$ (10,336,000)</b>	<b>\$ 10,394,866</b>	<b>\$ 17,222,048</b>	<b>\$ 27,616,914</b>
<b>Assembly Adopted Budget</b>	<b>\$ 184,316,838</b>	<b>\$ (194,652,838)</b>	<b>\$ (10,336,000)</b>	<b>\$ 10,394,866</b>	<b>\$ 17,222,048</b>	<b>\$ 27,616,914</b>
<b>Final Year-End (projected)</b>	<b>\$ 184,316,838</b>	<b>\$ (194,652,838)</b>	<b>\$ (10,336,000)</b>	<b>\$ 10,394,866</b>	<b>\$ 17,222,048</b>	<b>\$ 27,616,914</b>

**General Government Fund Balance History and Projections**  
*Includes Sales Tax Fund*



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
■ Unrestricted Fund Balance	\$15.74	\$11.87	\$11.58	\$6.74	\$6.03	\$9.55	\$10.78	\$12.34	\$14.79	\$12.60	\$17.38	\$18.54	\$25.55	\$28.58	\$10.04	\$41.16	\$32.81	\$32.03	\$20.73	\$10.39
■ Reserves	\$13.79	\$13.21	\$12.42	\$11.26	\$11.26	\$11.26	\$11.76	\$12.41	\$13.41	\$15.02	\$15.86	\$16.55	\$13.55	\$14.46	\$15.66	\$16.03	\$19.06	\$16.56	\$17.35	\$17.22
■ Surplus/(Deficit)		\$(4.45)	\$(0.29)	\$(4.84)	\$(0.71)	\$3.52	\$1.23	\$1.56	\$2.45	\$(2.19)	\$4.78	\$1.17	\$7.01	\$3.03	\$(18.53)	\$31.11	\$(8.35)	\$(0.78)	\$(11.30)	\$(10.34)

## CBJ Restricted Budget Reserve

### Resolution 2629, Section 1

It is the intent of the Assembly that the amount of the CBJ budget reserve be adjusted on an annual basis based on general governmental revenues from the most recently audited annual financial statements, using the Government Finance Officers Association's recommended reserve target of not less than two months (16.7%) of annual operating revenues.

	Revenues Audited (15-25) Projected (26-27)	RBR Target Balance by Resolution (16.7%)	Contribution	COVID Loan Appropriation from RBR	Glacier Outburst Flood Appropriations from RBR	Eaglecrest Budget Deficit RBR Reservation**	RBR Ending Balance	RBR Excess/(Shortfall) from Target
<b>FY15</b>							\$ 12,410,000	
<b>FY16</b>	\$ 105,078,435	\$ 17,548,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 13,410,000	\$ (4,138,000)
<b>FY17</b>	\$ 104,585,745	\$ 17,466,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 14,810,000	\$ (2,656,000)
<b>FY18</b>	\$ 109,007,254	\$ 18,204,000	\$ 1,050,000	\$ -	\$ -	\$ -	\$ 15,860,000	\$ (2,344,000)
<b>FY19</b>	\$ 114,007,769	\$ 19,039,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 16,260,000	\$ (2,779,000)
<b>FY20</b>	\$ 115,762,443	\$ 19,332,000	\$ -	\$ (3,000,000)	\$ -	\$ -	\$ 13,260,000	\$ (6,072,000)
<b>FY21</b>	\$ 106,249,712	\$ 17,744,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 14,460,000	\$ (3,284,000)
<b>FY22</b>	\$ 116,490,821	\$ 19,454,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 15,660,000	\$ (3,794,000)
<b>FY23</b>	\$ 158,801,333	\$ 26,520,000	\$ -	\$ 370,000	\$ -	\$ -	\$ 16,030,000	\$ (10,490,000)
<b>FY24</b>	\$ 154,434,828	\$ 25,791,000	\$ 3,000,000	\$ 30,000	\$ -	\$ -	\$ 19,060,000	\$ (6,731,000)
<b>FY25</b>	\$ 163,766,277	\$ 27,349,000	\$ 1,000,000	\$ -	\$ (3,505,000)	\$ -	\$ 16,555,000	\$ (10,794,000)
<b>FY26</b>	\$ 153,034,100	\$ 25,557,000	\$ 3,300,000	\$ -	\$ -	\$ (2,505,400)	\$ 17,349,600	\$ (8,207,400)
<b>FY27</b>	\$ 144,742,000	\$ 24,172,000	\$ 2,720,000	\$ -	\$ -	\$ (2,847,500)	\$ 17,222,100	\$ (6,949,900)

\*\*This schedule presents the FY26 projected reservation of RBR fund balance for Eaglecrest's budget deficit, incorporating the original appropriation under Resolution 4012 (\$3,045,800), net of the \$540,300 deappropriation under Resolution 4029. The FY27 amount reflects the remaining balance required to fully reserve the combined FY26 and FY27 budget deficit of \$5,352,900, as outlined in draft Resolution 4040.

Presented by: The Manager  
Presented: April 1, 2026  
Drafted by: Finance

**RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 4040**

**A Resolution Reserving up to \$2,307,100 of the Restricted Budget Reserve for the Eaglecrest FY27 Budget Deficit.**

WHEREAS, Eaglecrest Ski Area operates year-round as a Special Revenue fund; and

WHEREAS, Eaglecrest Ski Area is implementing improvements and upgrades intended to move Eaglecrest into a fully funded operational budget scenario; and

WHEREAS, the CBJ Assembly recognizes that moving to a profitable budget scenario may take Eaglecrest several years to accomplish; and

WHEREAS, the CBJ Assembly supports the work that Eaglecrest is undertaking; and

WHEREAS, CBJ Charter Article 9 Section 9.3(c) requires that “proposed expenditures shall not exceed total estimated revenues and reserves” and

WHEREAS, the CBJ Assembly has approved a FY27 Eaglecrest budget with a listed negative fund balance; and

WHEREAS, Resolution 4012, adopted June 11, 2025, reserved \$3,045,800 of the Restricted Budget Reserve for the Eaglecrest FY26 Budget Deficit. This resolution reserves an additional \$2,307,100 of the Restricted Budget Reserve for the Eaglecrest FY27 Budget Deficit. The total reserved balance of the Restricted Budget Reserve will amount to \$5,352,900 upon adoption of this resolution; and

WHEREAS, to ensure that funds are available and allocated to cover this deficit as required by Charter,

BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1.** \$2,307,100 of the Restricted Budget Reserve’s balance is reserved in the amount of Eaglecrest’s FY27 budget deficit in compliance with CBJ Charter 9.13c.

**Section 2.** The amount in Section 1 will remain in the Restricted Budget Reserve until either the deficit is resolved through positive operations (repayment of the deficit) or

42 until the Assembly determines the deficit will never be resolved and the reserve pays off the  
43 deficit.

44 **Section 3.** The amount in Section 1 will not be available for any CBJ expenditures  
45 until the funds held are released.

46  
47 **Section 4. Effective Date.** This resolution shall be effective immediately after  
48 its adoption.

49  
50 Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026.  
51

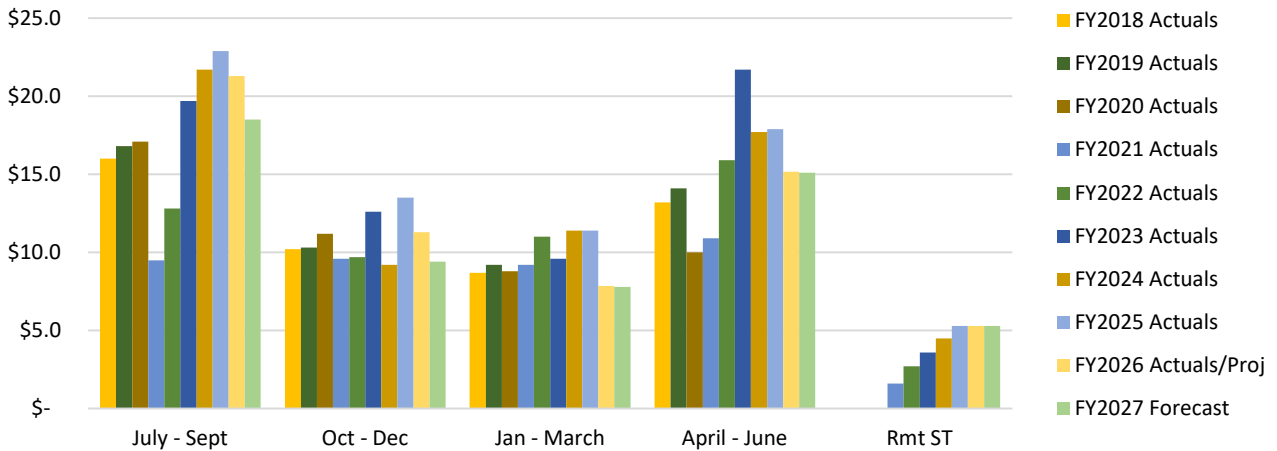
52  
53 \_\_\_\_\_  
54 Beth A. Weldon, Mayor

54 Attest:  
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57 \_\_\_\_\_  
58 Breckan L. Hendricks, Municipal Clerk  
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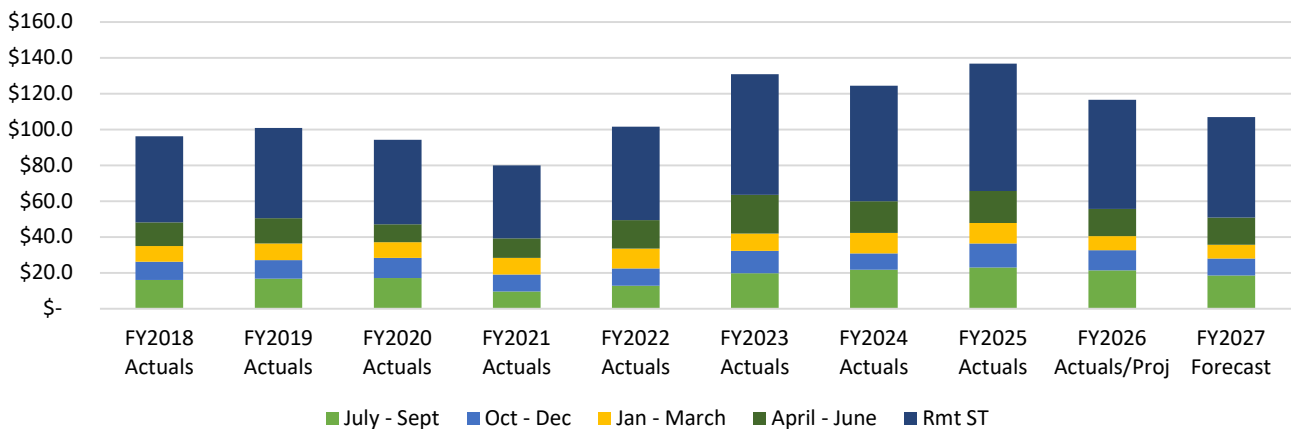
**Sales Tax Actuals and Forecast**  
Updated 3/11/2026

Sales Tax	Q1	Q2	Q3	Q4	Annual	Total
	July - Sept	Oct - Dec	Jan - March	April - June	Rmt ST	
FY2018 Actuals	\$ 16.0	\$ 10.2	\$ 8.7	\$ 13.2	\$ -	\$ 48.1
FY2019 Actuals	\$ 16.8	\$ 10.3	\$ 9.2	\$ 14.1	\$ -	\$ 50.4
FY2020 Actuals	\$ 17.1	\$ 11.2	\$ 8.8	\$ 10.0	\$ -	\$ 47.1
FY2021 Actuals	\$ 9.5	\$ 9.6	\$ 9.2	\$ 10.9	\$ 1.6	\$ 40.8
FY2022 Actuals	\$ 12.8	\$ 9.7	\$ 11.0	\$ 15.9	\$ 2.7	\$ 52.1
FY2023 Actuals	\$ 19.7	\$ 12.6	\$ 9.6	\$ 21.7	\$ 3.6	\$ 67.2
FY2024 Actuals	\$ 21.7	\$ 9.2	\$ 11.4	\$ 17.7	\$ 4.5	\$ 64.5
FY2025 Actuals	\$ 22.9	\$ 13.5	\$ 11.4	\$ 17.9	\$ 5.3	\$ 71.0
FY2026 Budget	\$ 22.9	\$ 13.5	\$ 10.2	\$ 18.2	\$ 5.3	\$ 70.1
FY2026 Actuals/Proj	\$ 21.3	\$ 12.2	\$ 10.6	\$ 17.9	\$ 5.3	\$ 67.3
FY2026 ST Ex Impact	\$ -	\$ (0.9)	\$ (2.7)	\$ (2.7)	\$ -	\$ (6.4)
Over/(Under) Budget	\$ (1.6)	\$ (2.2)	\$ (2.3)	\$ (3.0)	\$ (0.0)	\$ (9.2)
FY2027 Forecast	\$ 18.5	\$ 9.4	\$ 7.8	\$ 15.1	\$ 5.3	\$ 56.1

**Sales Tax Revenue - by Quarter**  
Actuals (FY18-25), Projected (FY26) and Forecast (FY27)

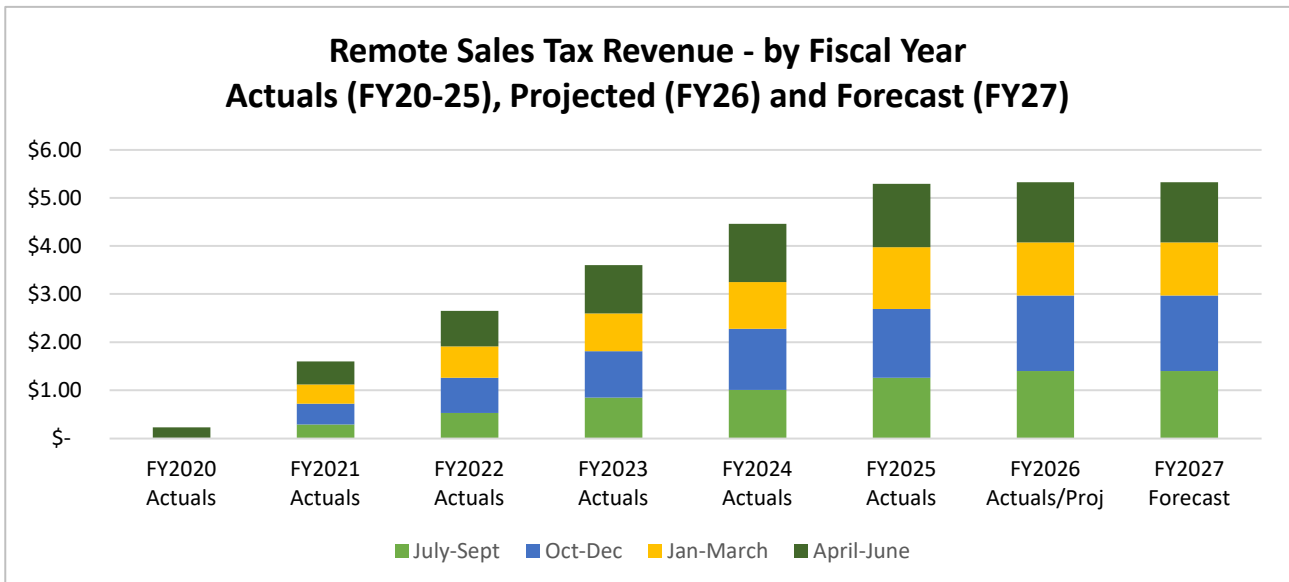
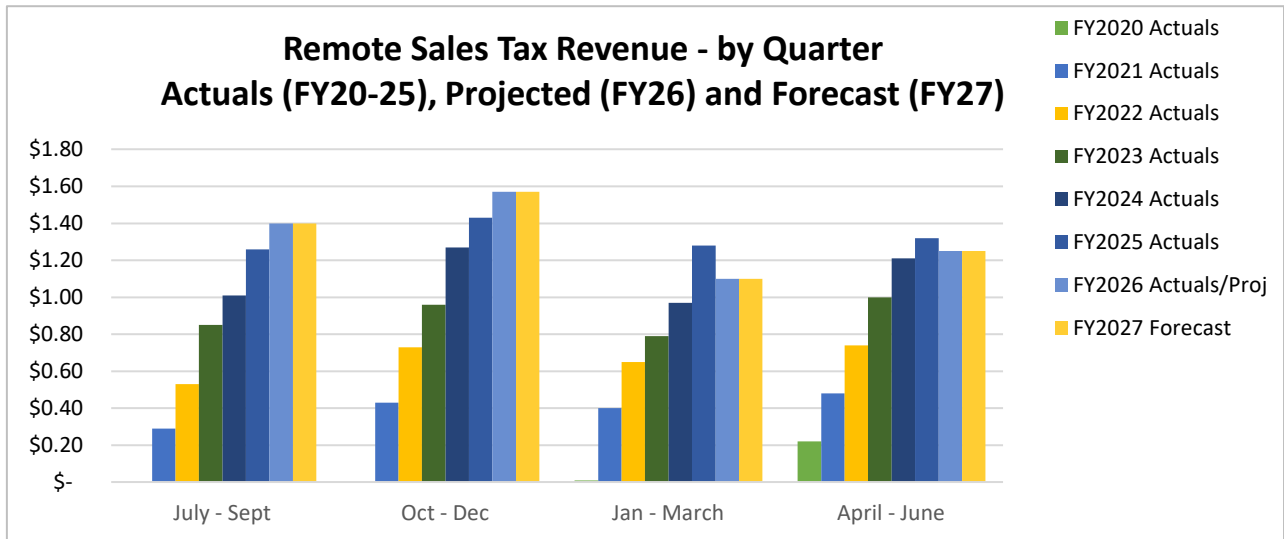


**Sales Tax Revenue - by Fiscal Year**  
Actuals (FY18-25), Projected (FY26) and Forecast (FY27)



**Remote Sales Tax Actuals, Projected, and Forecast - Net of Fees**  
**Updated 3/11/2026**

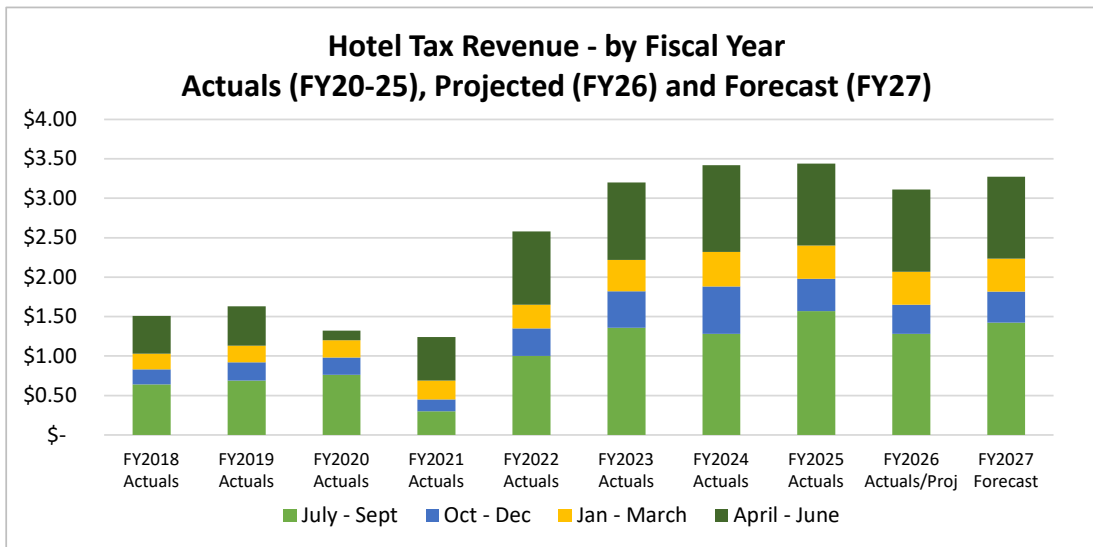
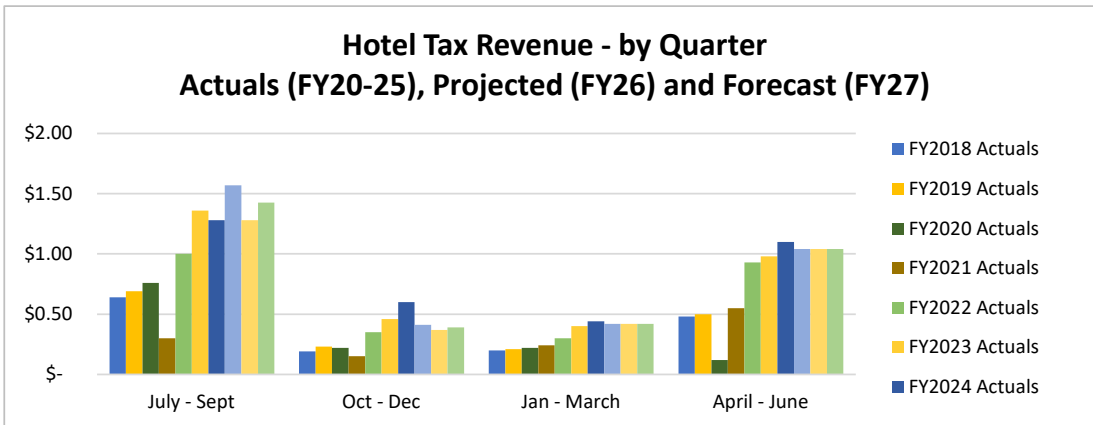
Remote Sales Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2020 Actuals	\$ -	\$ -	\$ 0.01	\$ 0.22	\$ 0.23
FY2021 Actuals	\$ 0.29	\$ 0.43	\$ 0.40	\$ 0.48	\$ 1.60
FY2022 Actuals	\$ 0.53	\$ 0.73	\$ 0.65	\$ 0.74	\$ 2.65
FY2023 Actuals	\$ 0.85	\$ 0.96	\$ 0.79	\$ 1.00	\$ 3.60
FY2024 Actuals	\$ 1.01	\$ 1.27	\$ 0.97	\$ 1.21	\$ 4.46
FY2025 Actuals	\$ 1.26	\$ 1.43	\$ 1.28	\$ 1.32	\$ 5.29
FY2026 Budget	\$ 1.26	\$ 1.48	\$ 1.14	\$ 1.44	\$ 5.32
FY2026 Actuals/Proj	\$ 1.40	\$ 1.57	\$ 1.10	\$ 1.25	\$ 5.32
Over/(Under) Budget	\$ 0.14	\$ 0.09	\$ (0.04)	\$ (0.19)	\$ -
FY2027 Forecast	\$ 1.40	\$ 1.57	\$ 1.10	\$ 1.25	\$ 5.32



**Hotel Tax Actuals and Forecast**  
Updated 3/11/2026

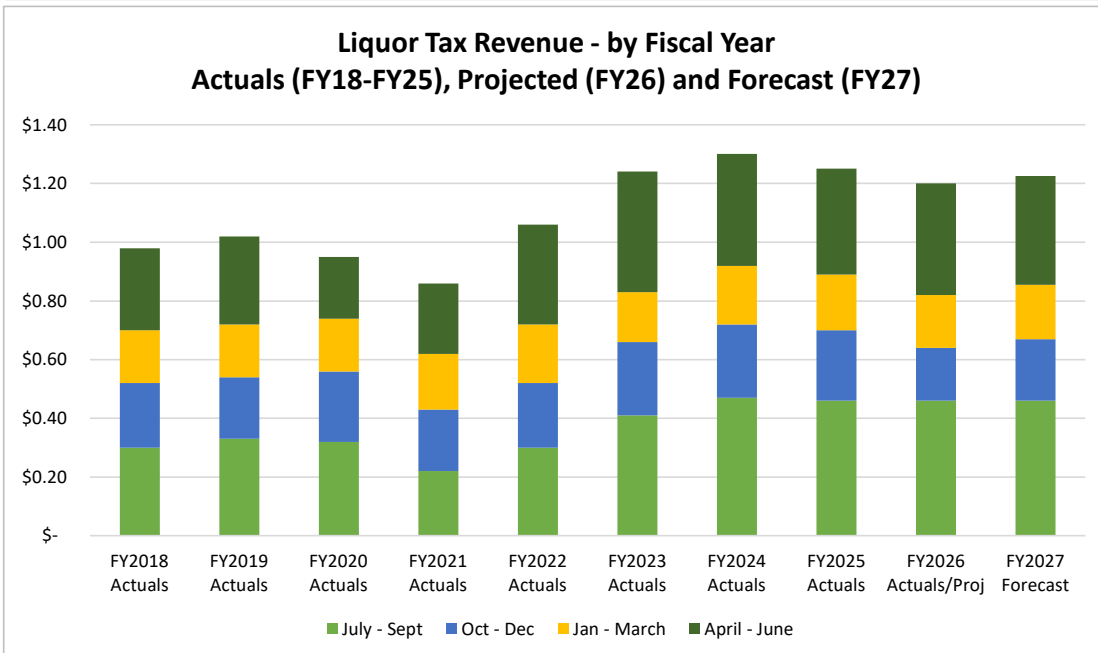
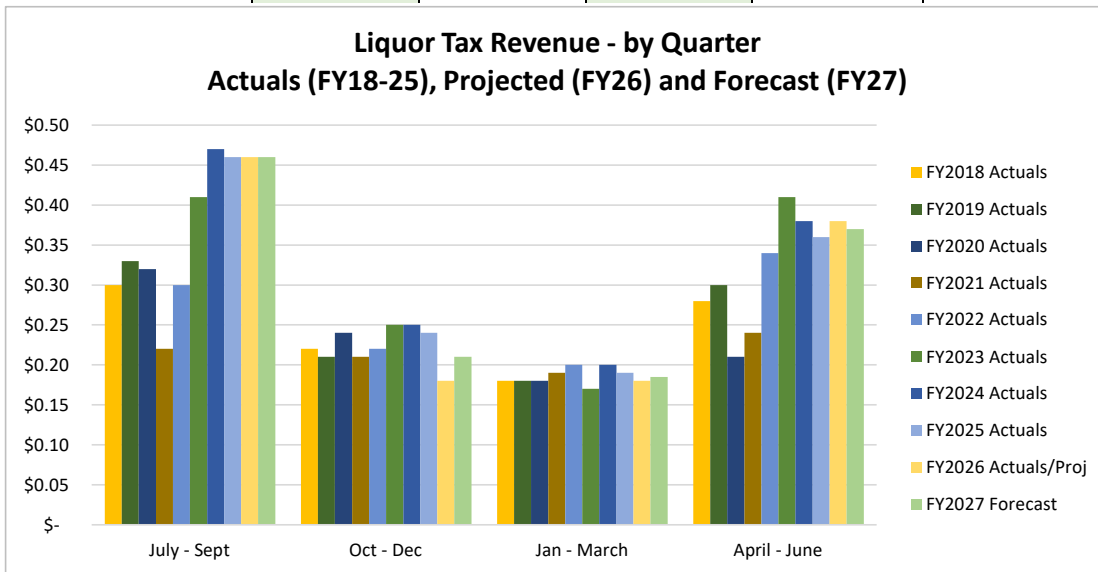
Hotel Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.64	\$ 0.19	\$ 0.20	\$ 0.48	\$ 1.51
FY2019 Actuals	\$ 0.69	\$ 0.23	\$ 0.21	\$ 0.50	\$ 1.63
FY2020 Actuals	\$ 0.76	\$ 0.22	\$ 0.22	\$ 0.12	\$ 1.32
FY2021 Actuals	\$ 0.30	\$ 0.15	\$ 0.24	\$ 0.55	\$ 1.24
FY2022 Actuals	\$ 1.00	\$ 0.35	\$ 0.30	\$ 0.93	\$ 2.58
FY2023 Actuals	\$ 1.36	\$ 0.46	\$ 0.40	\$ 0.98	\$ 3.20
FY2024 Actuals	\$ 1.28	\$ 0.60	\$ 0.44	\$ 1.10	\$ 3.42
FY2025 Actuals	\$ 1.57	\$ 0.41	\$ 0.42	\$ 1.04	\$ 3.44
FY2026 Budget	\$ 1.43	\$ 0.51	\$ 0.43	\$ 1.10	\$ 3.46
FY2026 Actuals/Proj	\$ 1.28	\$ 0.37	\$ 0.42	\$ 1.04	\$ 3.11
Over/(Under) Budget	\$ (0.15)	\$ (0.14)	\$ (0.01)	\$ (0.06)	\$ (0.35)
FY2027 Forecast	\$ 1.43	\$ 0.39	\$ 0.42	\$ 1.04	\$ 3.28

*Effective January 1, 2020 the hotel tax rate increased from 7% to 9%.*



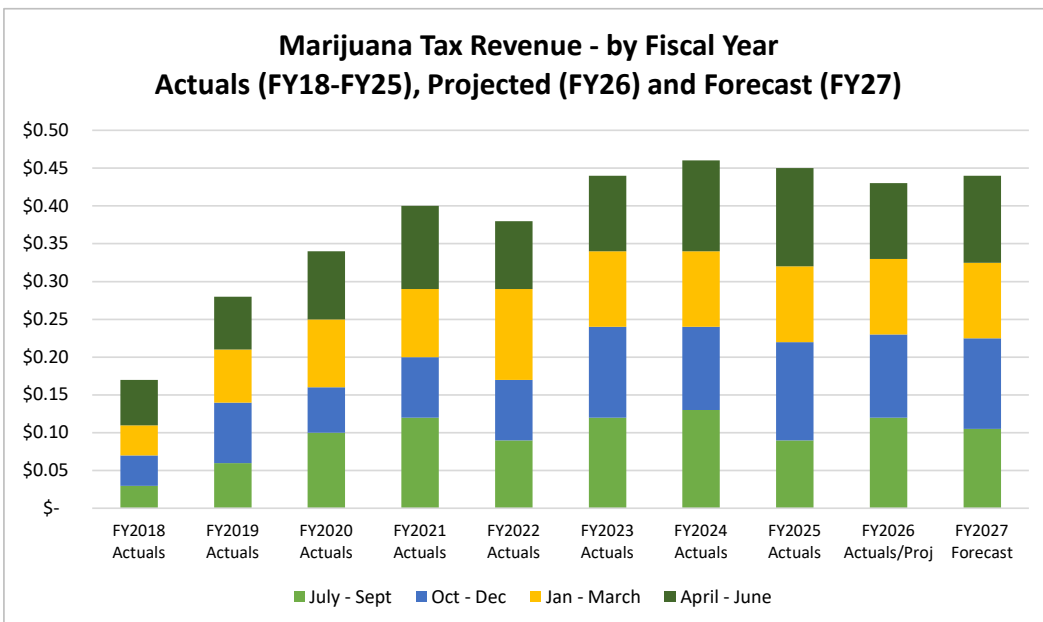
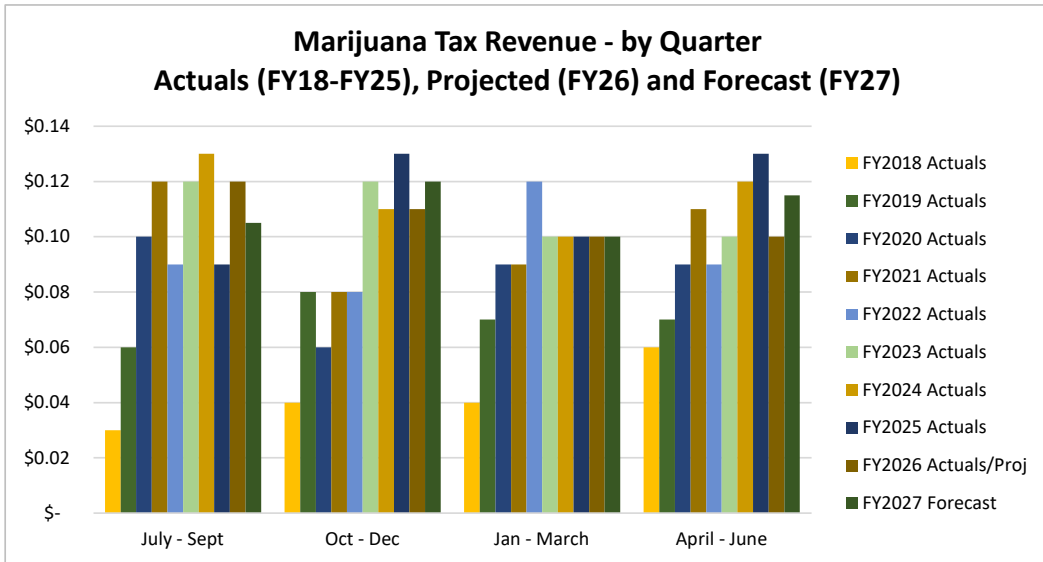
**Liquor Tax Actuals and Forecast**  
Updated 3/11/2026

Liquor Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.30	\$ 0.22	\$ 0.18	\$ 0.28	\$ 0.98
FY2019 Actuals	\$ 0.33	\$ 0.21	\$ 0.18	\$ 0.30	\$ 1.02
FY2020 Actuals	\$ 0.32	\$ 0.24	\$ 0.18	\$ 0.21	\$ 0.95
FY2021 Actuals	\$ 0.22	\$ 0.21	\$ 0.19	\$ 0.24	\$ 0.86
FY2022 Actuals	\$ 0.30	\$ 0.22	\$ 0.20	\$ 0.34	\$ 1.06
FY2023 Actuals	\$ 0.41	\$ 0.25	\$ 0.17	\$ 0.41	\$ 1.24
FY2024 Actuals	\$ 0.47	\$ 0.25	\$ 0.20	\$ 0.38	\$ 1.30
FY2025 Actuals	\$ 0.46	\$ 0.24	\$ 0.19	\$ 0.36	\$ 1.25
FY2026 Budget	\$ 0.47	\$ 0.24	\$ 0.18	\$ 0.38	\$ 1.27
FY2026 Actuals/Proj	\$ 0.46	\$ 0.18	\$ 0.18	\$ 0.38	\$ 1.20
Over/(Under) Budget	\$ (0.01)	\$ (0.06)	\$ -	\$ -	\$ (0.07)
FY2027 Forecast	\$ 0.46	\$ 0.21	\$ 0.19	\$ 0.37	\$ 1.23



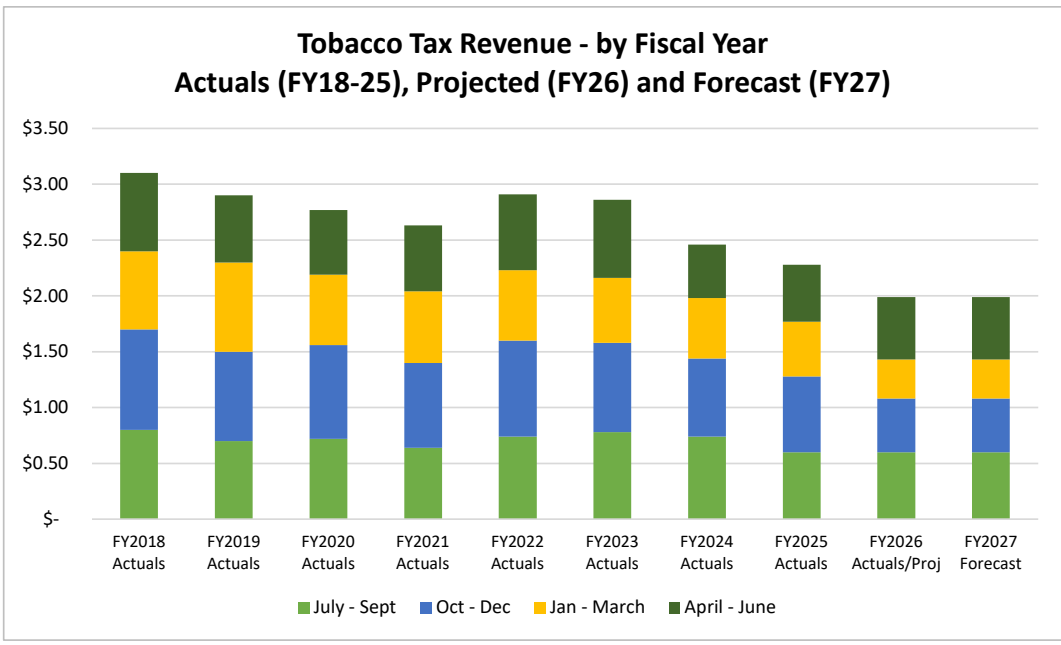
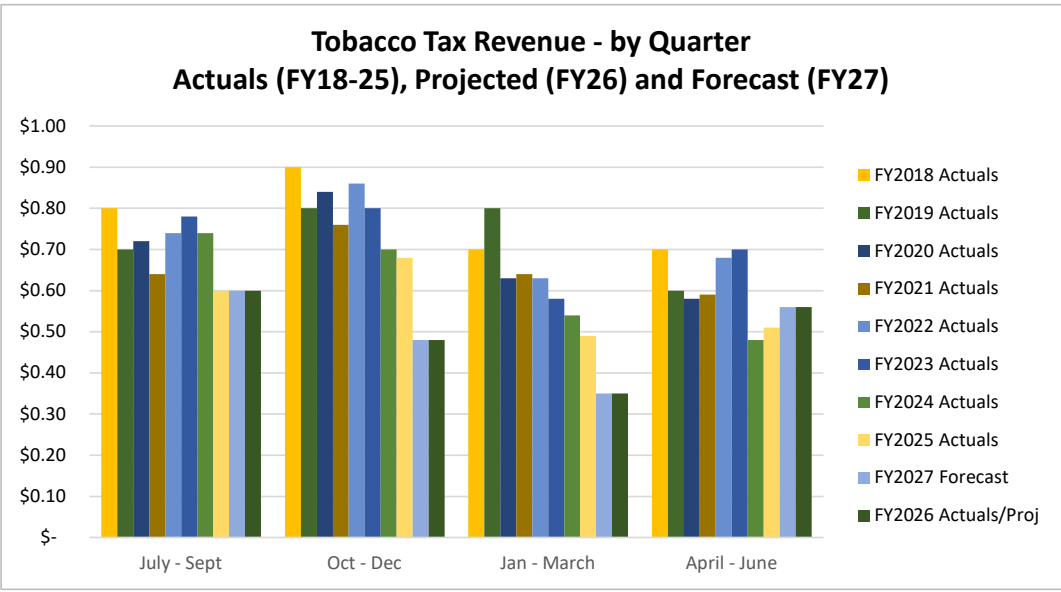
**Marijuana Tax Actuals and Forecast**  
Updated 3/11/2026

Marijuana Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.03	\$ 0.04	\$ 0.04	\$ 0.06	\$ 0.17
FY2019 Actuals	\$ 0.06	\$ 0.08	\$ 0.07	\$ 0.07	\$ 0.28
FY2020 Actuals	\$ 0.10	\$ 0.06	\$ 0.09	\$ 0.09	\$ 0.34
FY2021 Actuals	\$ 0.12	\$ 0.08	\$ 0.09	\$ 0.11	\$ 0.40
FY2022 Actuals	\$ 0.09	\$ 0.08	\$ 0.12	\$ 0.09	\$ 0.38
FY2023 Actuals	\$ 0.12	\$ 0.12	\$ 0.10	\$ 0.10	\$ 0.44
FY2024 Actuals	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.12	\$ 0.46
FY2025 Actuals	\$ 0.09	\$ 0.13	\$ 0.10	\$ 0.13	\$ 0.45
FY2026 Budget	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.44
FY2026 Actuals/Proj	\$ 0.12	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.43
Over/(Under) Budget	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)
FY2027 Forecast	\$ 0.11	\$ 0.12	\$ 0.10	\$ 0.12	\$ 0.44

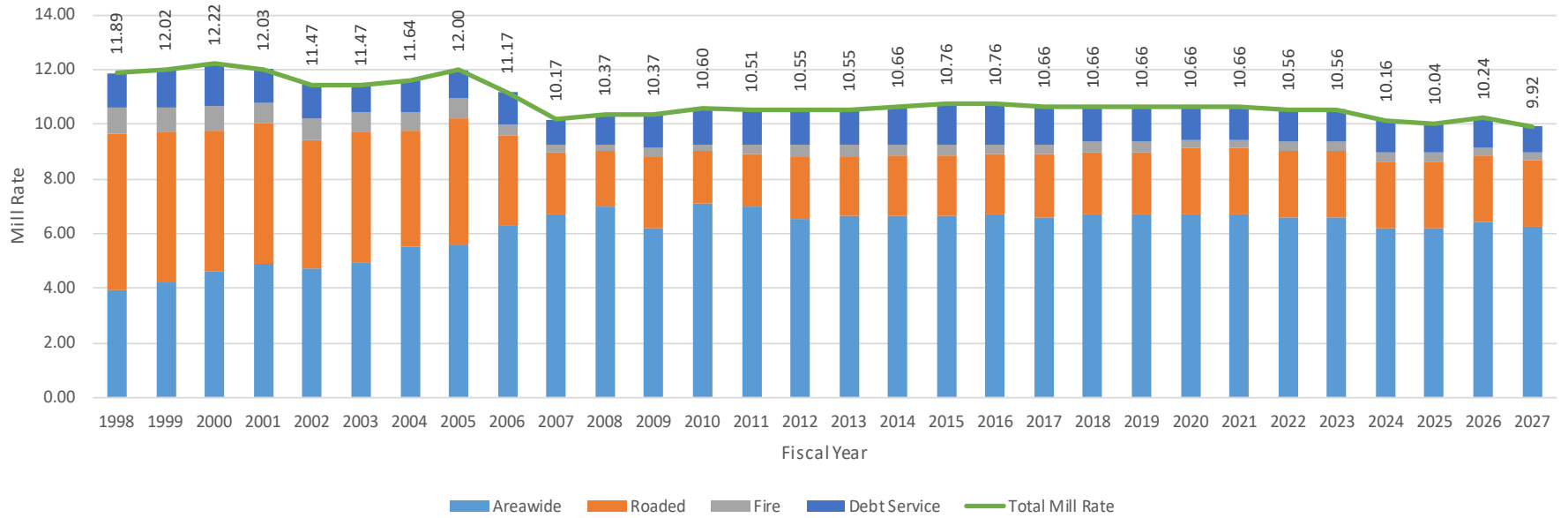


**Tobacco Tax Actuals and Forecast**  
Updated 3/11/2026

Tobacco Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.80	\$ 0.90	\$ 0.70	\$ 0.70	\$ 3.10
FY2019 Actuals	\$ 0.70	\$ 0.80	\$ 0.80	\$ 0.60	\$ 2.90
FY2020 Actuals	\$ 0.72	\$ 0.84	\$ 0.63	\$ 0.58	\$ 2.77
FY2021 Actuals	\$ 0.64	\$ 0.76	\$ 0.64	\$ 0.59	\$ 2.63
FY2022 Actuals	\$ 0.74	\$ 0.86	\$ 0.63	\$ 0.68	\$ 2.91
FY2023 Actuals	\$ 0.78	\$ 0.80	\$ 0.58	\$ 0.70	\$ 2.86
FY2024 Actuals	\$ 0.74	\$ 0.70	\$ 0.54	\$ 0.48	\$ 2.46
FY2025 Actuals	\$ 0.60	\$ 0.68	\$ 0.49	\$ 0.51	\$ 2.28
FY2026 Budget	\$ 0.74	\$ 0.69	\$ 0.52	\$ 0.56	\$ 2.51
FY2026 Actuals/Proj	\$ 0.60	\$ 0.48	\$ 0.35	\$ 0.56	\$ 1.99
Over/(Under) Budget	\$ (0.14)	\$ (0.21)	\$ (0.17)	\$ -	\$ (0.52)
FY2027 Forecast	\$ 0.60	\$ 0.48	\$ 0.35	\$ 0.56	\$ 1.99



CBJ Mill Rate FY1998 - FY2027



# NOTES

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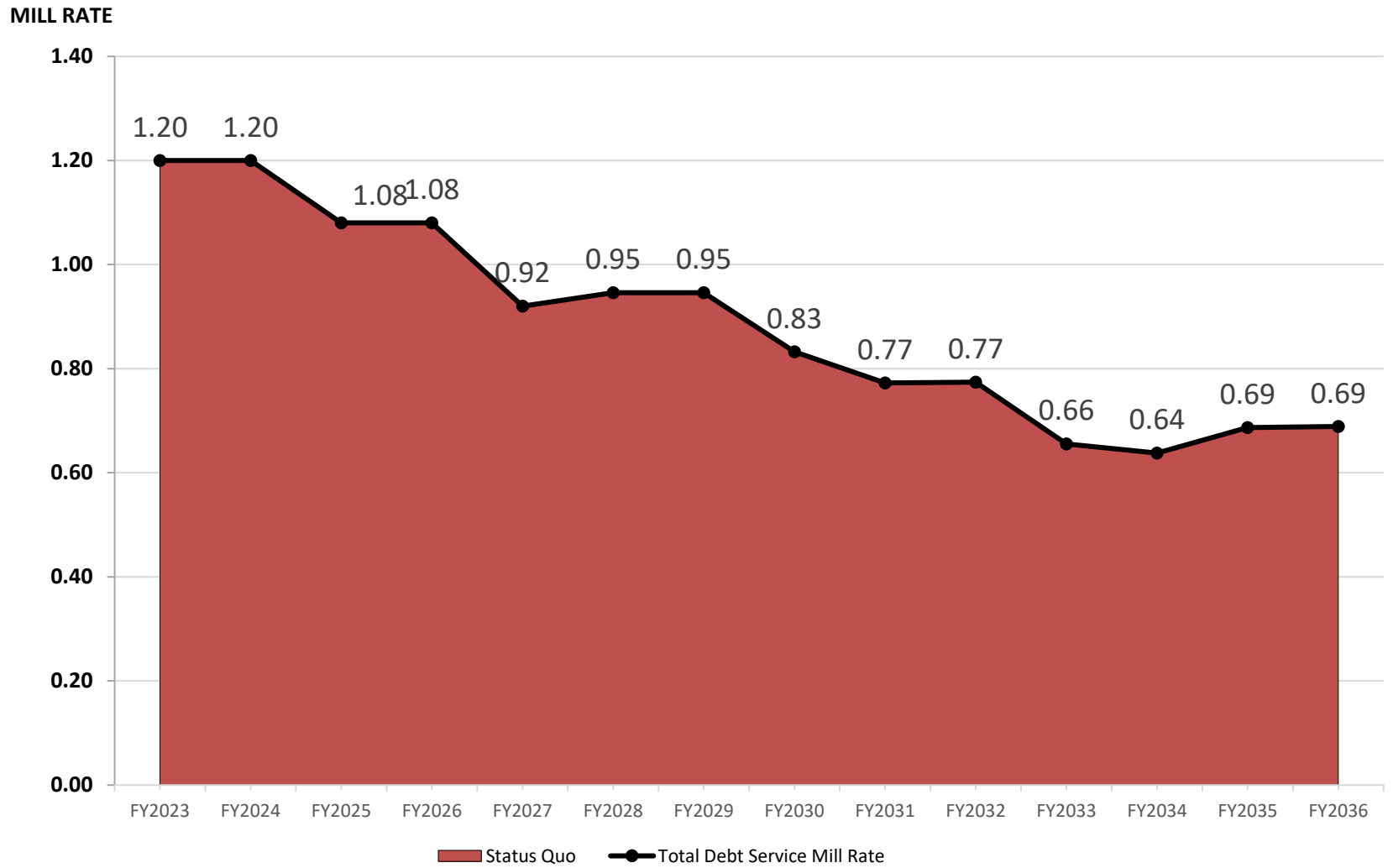
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**CBJ Debt Service Model**

Updated 3/9/2026

	<i>Actual</i>			<i>Projected</i>	<i>Forecast</i>				
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
<b>Debt Service Fund Balance</b> \$	<b>(2,731,800)</b> \$	<b>(478,523)</b> \$	<b>(225,885)</b> \$	<b>307,501</b>	<b>705,394</b>	<b>307,501</b>	<b>307,501</b>	<b>307,501</b>	
<b>Required Debt Service</b> \$	<b>8,811,091</b> \$	<b>9,492,312</b> \$	<b>7,183,958</b> \$	<b>7,060,161</b> \$	<b>7,061,270</b> \$	<b>6,937,678</b> \$	<b>6,967,167</b> \$	<b>6,227,885</b>	
<b>Reimbursements/Subsidies</b>									
SOA SBDR %	100%	100%	100%	N/A	N/A	N/A	N/A	N/A	
SOA SBDR \$	(2,798,717)	(1,074,900)	(440,700)	-	-	-	-	-	
Bond Proceeds	-	-	-	-	-	-	-	-	
Federal Subsidy	-	-	-	-	-	-	-	-	
Interest (Income)/Loss	(335,700)	(123,300)	(110,500)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
Airport Reimbursement \$	(660,250)	(657,100)	-	-	-	-	-	-	
Hotel Bed Tax Subsidy	(464,400)	(229,250)	(297,644)	(463,554)	(474,754)	(542,404)	(554,432)	(565,441)	
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	
<b>Net Required Debt Service</b> \$	<b>4,552,024</b> \$	<b>7,407,762</b> \$	<b>6,335,113</b> \$	<b>6,566,608</b> \$	<b>6,556,515</b> \$	<b>6,365,274</b> \$	<b>6,382,735</b> \$	<b>5,632,444</b>	
<b>Debt Service Paid by Mill Rate</b> \$	<b>6,805,300</b> \$	<b>7,660,400</b> \$	<b>6,868,500</b> \$	<b>6,964,500</b> \$	<b>6,158,623</b> \$	<b>6,365,274</b> \$	<b>6,382,735</b> \$	<b>5,632,444</b>	
<b>Debt Service Fund Net Gain/(Loss)</b> \$	<b>2,731,800</b> \$	<b>478,523</b> \$	<b>533,387</b> \$	<b>397,892</b> \$	<b>(397,892)</b> \$	<b>-</b> \$	<b>-</b> \$	<b>-</b>	
<b>Required General Fund Subsidy</b> \$	<b>478,523</b> \$	<b>225,885</b> \$	<b>-</b> \$	<b>-</b> \$	<b>-</b> \$	<b>-</b> \$	<b>-</b> \$	<b>-</b>	
<b>Debt Service Mill Rate</b>	<b>1.20</b>	<b>1.20</b>	<b>1.08</b>	<b>1.08</b>	<b>0.92</b>	<b>0.95</b>	<b>0.95</b>	<b>0.83</b>	

### City and Borough of Juneau Status Quo Forecast of Debt Service Mill Rate



## FY26 vs. FY27 Full Cost Allocation

5394-0000

	FY26 Charges	FY27 Charges	Increase/ (Decrease)
<b>School District</b>	<b>287,741</b>	<b>354,014</b>	<b>66,273</b>
City Attorney	114,301	167,866	53,565
City Manager	88,288	88,300	12
Clerk	6,590	6,800	209
Controller	29,216	27,460	(1,756)
Finance Administration	7,742	11,073	3,331
Mayor and Assembly	26,292	24,760	(1,532)
Purchasing	108	188	80
Treasury	15,204	27,568	12,363
<b>Airport</b>	<b>359,903</b>	<b>426,736</b>	<b>66,834</b>
City Attorney	14,653	25,741	11,087
City Manager	5,878	7,834	1,956
Clerk	17,764	22,718	4,954
Controller	114,871	102,078	(12,793)
Emergency Services	-	-	-
Human Resources	38,155	40,494	2,339
Library	4,302	4,020	(282)
MIS	118,569	134,291	15,722
Purchasing	25,202	55,701	30,499
Treasury	20,508	25,112	4,604
<b>Bartlett Regional Hospital</b>	<b>484,612</b>	<b>526,983</b>	<b>42,371</b>
City Attorney	131,120	108,614	(22,506)
City Manager	126,820	147,308	20,488
Clerk	44,020	57,393	13,373
Controller	51,585	49,742	(1,843)
Finance Administration	7,742	11,073	3,331
Mayor and Assembly	26,021	23,814	(2,207)
MIS	14,761	13,989	(772)
Purchasing	17,957	24,053	6,095
Treasury	64,586	90,997	26,411
<b>Docks</b>	<b>284,577</b>	<b>311,340</b>	<b>26,763</b>
City Attorney	19,993	22,411	2,418
City Manager	19,799	21,970	2,172
Clerk	12,592	13,945	1,353
Controller	54,744	57,670	2,927
Emergency Services	1,118	1,011	(106)
Finance Administration	5,177	6,339	1,162
Human Resources	19,979	21,290	1,310
Library	2,196	2,337	141
Mayor and Assembly	9,296	10,831	1,535
MIS	98,220	110,395	12,175
Purchasing	3,533	3,699	166
Treasury	37,930	39,441	1,511

## FY26 vs. FY27 Full Cost Allocation

5394-0000

	FY26 Charges	FY27 Charges	Increase/ (Decrease)
<b>Harbors</b>	<b>284,577</b>	<b>311,340</b>	<b>26,763</b>
City Attorney	19,993	22,411	2,418
City Manager	19,799	21,970	2,172
Clerk	12,592	13,945	1,353
Controller	54,744	57,670	2,927
Emergency Services	1,118	1,011	(106)
Finance Administration	5,177	6,339	1,162
Human Resources	19,979	21,290	1,310
Library	2,196	2,337	141
Mayor and Assembly	9,296	10,831	1,535
MIS	98,220	110,395	12,175
Purchasing	3,533	3,699	166
Treasury	37,930	39,441	1,511
<b>Water</b>	<b>772,187</b>	<b>836,999</b>	<b>64,812</b>
City Attorney	6,784	4,087	(2,697)
City Manager	34,224	34,762	538
Clerk	11,088	14,313	3,225
Controller	64,233	62,729	(1,504)
Finance Administration	7,742	11,073	3,331
Human Resources	32,992	35,289	2,297
Library	175	327	152
Mayor and Assembly	568	2,623	2,056
MIS	129,416	148,903	19,487
Purchasing	10,256	14,168	3,911
Treasury	474,708	508,725	34,017
<b>Wastewater</b>	<b>889,309</b>	<b>926,780</b>	<b>37,470</b>
City Attorney	6,784	4,087	(2,697)
City Manager	103,603	95,133	(8,470)
Clerk	7,016	7,195	179
Controller	101,992	111,576	9,584
Finance Administration	7,742	11,073	3,331
Human Resources	72,981	74,698	1,718
Library	-	-	-
Mayor and Assembly	5,809	8,457	2,648
MIS	184,543	189,567	5,024
Purchasing	30,473	35,288	4,815
Treasury	368,366	389,705	21,339

## FY26 vs. FY27 Full Cost Allocation

5394-0000

	FY26 Charges	FY27 Charges	Increase/ (Decrease)
<b>Water Extension</b>	<b>7,925</b>	<b>4,995</b>	<b>(2,930)</b>
City Manager	1,008	1,055	47
Controller	1,850	1,646	(204)
Finance Administration	3,848	1,283	(2,565)
Human Resources	578	621	44
Purchasing	401	245	(157)
Treasury	241	146	(96)
<b>Wastewater Extension</b>	<b>8,192</b>	<b>7,261</b>	<b>(931)</b>
City Manager	1,260	1,300	40
Controller	1,609	1,075	(534)
Finance Administration	3,848	3,848	-
Human Resources	1,077	947	(131)
Purchasing	374	35	(340)
Treasury	23	57	34
<b>Eaglecrest</b>	<b>523,061</b>	<b>591,311</b>	<b>68,250</b>
City Attorney	31,539	22,441	(9,098)
City Manager	13,472	16,967	3,495
Clerk	27,715	33,895	6,180
Controller	73,706	69,515	(4,191)
Finance Administration	7,742	11,073	3,331
Human Resources	50,383	56,365	5,981
Library	5,711	5,201	(511)
Mayor and Assembly	21,564	22,385	821
MIS	236,524	292,953	56,429
Purchasing	11,540	19,799	8,259
Treasury	43,165	40,718	(2,447)
<b>Lands</b>	<b>161,432</b>	<b>174,218</b>	<b>12,786</b>
City Attorney	26,140	19,897	(6,243)
City Manager	21,898	29,447	7,549
Clerk	23,536	20,023	(3,513)
Controller	15,882	16,241	358
Finance Administration	7,742	11,073	3,331
Human Resources	5,060	5,424	365
Library	1,830	2,990	1,159
Mayor and Assembly	22,535	31,273	8,738
MIS	24,026	27,955	3,930
Purchasing	4,569	2,735	(1,834)
Treasury	8,212	7,159	(1,054)

## FY26 vs. FY27 Full Cost Allocation

5394-0000

	FY26 Charges	FY27 Charges	Increase/ (Decrease)
<b>Downtown Parking</b>	<b>53,319</b>	<b>59,625</b>	<b>6,306</b>
City Manager	5,536	4,255	(1,281)
Controller	6,820	6,968	148
Finance Administration	7,742	11,073	3,331
Human Resources	721	1,125	404
Mayor and Assembly	1,952	1,381	(570)
MIS	65	75	10
Purchasing	3,474	3,350	(124)
Treasury	27,010	31,398	4,387
<b>Building Maintenance</b>	<b>249,303</b>	<b>290,359</b>	<b>41,057</b>
City Manager	31,336	31,536	200
Clerk	-	-	-
Controller	50,567	53,481	2,914
Finance Administration	7,742	11,073	3,331
Human Resources	15,309	17,210	1,901
Mayor and Assembly	510	510	-
MIS	125,788	146,046	20,258
Purchasing	17,043	29,270	12,226
Treasury	1,007	1,233	226
<b>Fleet</b>	<b>213,200</b>	<b>209,441</b>	<b>(3,759)</b>
City Attorney	6,784	4,087	(2,697)
City Manager	21,408	18,629	(2,778)
Clerk	6,590	6,800	209
Controller	76,857	74,620	(2,237)
Finance Administration	7,742	11,073	3,331
Human Resources	8,564	9,168	604
Mayor and Assembly	-	-	-
Purchasing	69,402	70,119	717
Treasury	15,853	14,757	(1,096)
<b>Risk</b>	<b>287,411</b>	<b>301,039</b>	<b>13,628</b>
City Attorney	91,181	75,259	(15,921)
City Manager	16,273	15,563	(709)
Clerk	6,590	6,800	209
Controller	68,487	67,943	(544)
Finance Administration	7,742	11,073	3,331
Human Resources	7,475	8,086	611
Mayor and Assembly	1,252	1,019	(233)
MIS	52,953	59,400	6,447
Purchasing	16,365	33,985	17,620
Treasury	19,093	21,911	2,818

## FY26 vs. FY27 Full Cost Allocation

5394-0000

	FY26 Charges	FY27 Charges	Increase/ (Decrease)
<b>Arboretum</b>	<b>14,100</b>	<b>14,858</b>	<b>758</b>
Controller	9	4	(6)
Finance Administration	7,742	8,508	766
Treasury	6,349	5,693	(655)
<b>Sales Tax</b>	<b>1,415,368</b>	<b>1,491,012</b>	<b>75,644</b>
City Manager	9,838	7,836	(2,002)
Controller	15,744	15,145	(599)
Finance Administration	7,742	11,073	3,331
Mayor and Assembly	8,462	6,645	(1,817)
Treasury	1,373,581	1,450,312	76,731
<b>Hotel Tax</b>	<b>86,071</b>	<b>98,881</b>	<b>12,810</b>
City Manager	2,753	3,311	558
Controller	10,470	10,739	269
Finance Administration	7,742	11,073	3,331
Mayor and Assembly	3,915	4,302	387
Treasury	61,190	69,455	8,265
<b>Tobacco Tax</b>	<b>77,231</b>	<b>77,415</b>	<b>184</b>
City Manager	380	485	104
Controller	10,253	8,779	(1,474)
Finance Administration	7,742	11,073	3,331
Treasury	58,856	56,716	(2,140)
<b>Affordable Housing</b>	<b>56,455</b>	<b>53,713</b>	<b>(2,742)</b>
City Manager	11,359	12,099	740
Clerk	4,923	-	(4,923)
Controller	3,056	1,647	(1,409)
Finance Administration	7,742	11,073	3,331
Library	1,672	2,489	817
Mayor and Assembly	19,507	19,168	(340)
Purchasing	813	1,234	421
Treasury	7,382	6,004	(1,378)
<b>Total</b>	<b>6,515,976</b>	<b>7,068,321</b>	<b>552,345</b>

## FY26 vs. FY27 Full Cost Allocation

7001-0000

	FY26 Revenues (Abatements)	FY27 Revenues (Abatements)	Increase/ (Decrease)
<b>City Attorney</b>	<b>469,273</b>	<b>476,902</b>	<b>7,629</b>
School District	114,301	167,866	53,565
Airport	14,653	25,741	11,087
Bartlett Regional Hospital	131,120	108,614	(22,506)
Docks	19,993	22,411	2,418
Harbors	19,993	22,411	2,418
Water	6,784	4,087	(2,697)
Wastewater	6,784	4,087	(2,697)
Eaglecrest	31,539	22,441	(9,098)
Lands	26,140	19,897	(6,243)
Fleet	6,784	4,087	(2,697)
Risk	91,181	75,259	(15,921)
<b>City Manager</b>	<b>534,932</b>	<b>560,053</b>	<b>25,121</b>
School District	88,288	88,300	12
Airport	5,878	7,834	1,956
Bartlett Regional Hospital	126,820	147,308	20,488
Docks	19,799	21,970	2,172
Harbors	19,799	21,970	2,172
Water	34,224	34,762	538
Wastewater	103,603	95,133	(8,470)
Water Extension	1,008	1,055	47
Wastewater Extension	1,260	1,300	40
Eaglecrest	13,472	16,967	3,495
Lands	21,898	29,447	7,549
Downtown Parking	5,536	4,255	(1,281)
Building Maintenance	31,336	31,536	200
Fleet	21,408	18,629	(2,778)
Risk	16,273	15,563	(709)
Sales Tax	9,838	7,836	(2,002)
Hotel Tax	2,753	3,311	558
Tobacco Tax	380	485	104
Affordable Housing	11,359	12,099	740

## FY26 vs. FY27 Full Cost Allocation

7001-0000

	FY26 Revenues (Abatements)	FY27 Revenues (Abatements)	Increase/ (Decrease)
<b>Clerk</b>	<b>181,017</b>	<b>203,825</b>	<b>22,808</b>
School District	6,590	6,800	209
Airport	17,764	22,718	4,954
Bartlett Regional Hospital	44,020	57,393	13,373
Docks	12,592	13,945	1,353
Harbors	12,592	13,945	1,353
Water	11,088	14,313	3,225
Wastewater	7,016	7,195	179
Eaglecrest	27,715	33,895	6,180
Lands	23,536	20,023	(3,513)
Building Maintenance	-	-	-
Fleet	6,590	6,800	209
Risk	6,590	6,800	209
Affordable Housing	4,923	-	(4,923)
<b>Controller</b>	<b>806,694</b>	<b>796,728</b>	<b>(9,966)</b>
School District	29,216	27,460	(1,756)
Airport	114,871	102,078	(12,793)
Bartlett Regional Hospital	51,585	49,742	(1,843)
Docks	54,744	57,670	2,927
Harbors	54,744	57,670	2,927
Water	64,233	62,729	(1,504)
Wastewater	101,992	111,576	9,584
Water Extension	1,850	1,646	(204)
Wastewater Extension	1,609	1,075	(534)
Eaglecrest	73,706	69,515	(4,191)
Lands	15,882	16,241	358
Downtown Parking	6,820	6,968	148
Building Maintenance	50,567	53,481	2,914
Fleet	76,857	74,620	(2,237)
Risk	68,487	67,943	(544)
Arboretum	9	4	(6)
Sales Tax	15,744	15,145	(599)
Hotel Tax	10,470	10,739	269
Tobacco Tax	10,253	8,779	(1,474)
Affordable Housing	3,056	1,647	(1,409)
<b>Emergency Services</b>	<b>2,235</b>	<b>2,022</b>	<b>(213)</b>
Airport	-	-	-
Docks	1,118	1,011	(106)
Harbors	1,118	1,011	(106)

## FY26 vs. FY27 Full Cost Allocation

7001-0000

	FY26 Revenues (Abatements)	FY27 Revenues (Abatements)	Increase/ (Decrease)
<b>Finance Administration</b>	<b>134,183</b>	<b>190,087</b>	<b>55,905</b>
School District	7,742	11,073	3,331
Bartlett Regional Hospital	7,742	11,073	3,331
Docks	5,177	6,339	1,162
Harbors	5,177	6,339	1,162
Water	7,742	11,073	3,331
Wastewater	7,742	11,073	3,331
Water Extension	3,848	1,283	(2,565)
Wastewater Extension	3,848	3,848	-
Eaglecrest	7,742	11,073	3,331
Lands	7,742	11,073	3,331
Downtown Parking	7,742	11,073	3,331
Building Maintenance	7,742	11,073	3,331
Fleet	7,742	11,073	3,331
Risk	7,742	11,073	3,331
Arboretum	7,742	8,508	766
Sales Tax	7,742	11,073	3,331
Hotel Tax	7,742	11,073	3,331
Tobacco Tax	7,742	11,073	3,331
Affordable Housing	7,742	11,073	3,331
<b>Human Resources</b>	<b>273,253</b>	<b>292,006</b>	<b>18,753</b>
Airport	38,155	40,494	2,339
Docks	19,979	21,290	1,310
Harbors	19,979	21,290	1,310
Water	32,992	35,289	2,297
Wastewater	72,981	74,698	1,718
Water Extension	578	621	44
Wastewater Extension	1,077	947	(131)
Eaglecrest	50,383	56,365	5,981
Lands	5,060	5,424	365
Downtown Parking	721	1,125	404
Building Maintenance	15,309	17,210	1,901
Fleet	8,564	9,168	604
Risk	7,475	8,086	611

## FY26 vs. FY27 Full Cost Allocation

7001-0000

	FY26 Revenues (Abatements)	FY27 Revenues (Abatements)	Increase/ (Decrease)
<b>Library</b>	<b>18,084</b>	<b>19,701</b>	<b>1,618</b>
Airport	4,302	4,020	(282)
Docks	2,196	2,337	141
Harbors	2,196	2,337	141
Water	175	327	152
Wastewater	-	-	-
Eaglecrest	5,711	5,201	(511)
Lands	1,830	2,990	1,159
Affordable Housing	1,672	2,489	817
<b>Mayor and Assembly</b>	<b>156,980</b>	<b>168,725</b>	<b>11,745</b>
School District	26,292	24,760	(1,532)
Bartlett Regional Hospital	26,021	23,814	(2,207)
Docks	9,296	10,831	1,535
Harbors	9,296	10,831	1,535
Water	568	2,623	2,056
Wastewater	5,809	8,457	2,648
Eaglecrest	21,564	22,385	821
Lands	22,535	31,273	8,738
Downtown Parking	1,952	1,381	(570)
Building Maintenance	510	510	-
Fleet	-	-	-
Risk	1,252	1,019	(233)
Sales Tax	8,462	6,645	(1,817)
Hotel Tax	3,915	4,302	387
Affordable Housing	19,507	19,168	(340)
<b>MIS</b>	<b>1,083,084</b>	<b>1,234,156</b>	<b>151,072</b>
Airport	118,569	134,291	15,722
Bartlett Regional Hospital	14,761	13,989	(772)
Docks	98,220	110,395	12,175
Harbors	98,220	110,395	12,175
Water	129,416	148,903	19,487
Wastewater	184,543	189,567	5,024
Eaglecrest	236,524	292,953	56,429
Lands	24,026	27,955	3,930
Downtown Parking	65	75	10
Building Maintenance	125,788	146,046	20,258
Risk	52,953	59,400	6,447

## FY26 vs. FY27 Full Cost Allocation

7001-0000

	FY26 Revenues (Abatements)	FY27 Revenues (Abatements)	Increase/ (Decrease)
<b>Purchasing</b>	<b>215,045</b>	<b>297,566</b>	<b>82,522</b>
School District	108	188	80
Airport	25,202	55,701	30,499
Bartlett Regional Hospital	17,957	24,053	6,095
Docks	3,533	3,699	166
Harbors	3,533	3,699	166
Water	10,256	14,168	3,911
Wastewater	30,473	35,288	4,815
Water Extension	401	245	(157)
Wastewater Extension	374	35	(340)
Eaglecrest	11,540	19,799	8,259
Lands	4,569	2,735	(1,834)
Downtown Parking	3,474	3,350	(124)
Building Maintenance	17,043	29,270	12,226
Fleet	69,402	70,119	717
Risk	16,365	33,985	17,620
Affordable Housing	813	1,234	421
<b>Treasury</b>	<b>2,641,197</b>	<b>2,826,548</b>	<b>185,352</b>
School District	15,204	27,568	12,363
Airport	20,508	25,112	4,604
Bartlett Regional Hospital	64,586	90,997	26,411
Docks	37,930	39,441	1,511
Harbors	37,930	39,441	1,511
Water	474,708	508,725	34,017
Wastewater	368,366	389,705	21,339
Water Extension	241	146	(96)
Wastewater Extension	23	57	34
Eaglecrest	43,165	40,718	(2,447)
Lands	8,212	7,159	(1,054)
Downtown Parking	27,010	31,398	4,387
Building Maintenance	1,007	1,233	226
Fleet	15,853	14,757	(1,096)
Risk	19,093	21,911	2,818
Arboretum	6,349	5,693	(655)
Sales Tax	1,373,581	1,450,312	76,731
Hotel Tax	61,190	69,455	8,265
Tobacco Tax	58,856	56,716	(2,140)
Affordable Housing	7,382	6,004	(1,378)
<b>Total</b>	<b>6,515,976</b>	<b>7,068,321</b>	<b>552,345</b>

Presented by: The Manager  
Introduced: April 1, 2026  
Drafted by: Finance

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2026-01**

**An Ordinance Appropriating Funds from the Treasury  
for FY27 City and Borough Operations**

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU,  
ALASKA:

**Section 1. Classification.** This ordinance is a noncode ordinance.

**Section 2. Estimated Funding Sources.** The following amounts are the estimated funding sources for the City and Borough of Juneau, excluding the Juneau School District, for the fiscal year beginning July 1, 2026, and ending June 30, 2027. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

**ESTIMATED REVENUE:**

State Support	\$ 19,940,600
Federal Support	4,558,200
Taxes	128,149,800
Charges for Services	227,643,600
Licenses, Permits, Fees	12,020,100
Fines and Forfeitures	409,300
Rentals and Leases	7,869,500
Investment & Interest Income	14,686,900
Sales	741,200
Other Revenue	3,855,300
<b>Total Revenue</b>	<b>419,874,500</b>
General Governmental Fund Balance Decrease	12,119,400
All Other Funds Fund Balance Decrease	11,538,700
Support From Other Funds	107,636,500
<b>Total Estimated Funding Sources</b>	<b>\$ 551,169,100</b>

**Section 3. Appropriation.** The following amounts are hereby appropriated for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

**APPROPRIATION:**

**General Governmental Funds:**

Mayor and Assembly	\$ 9,552,100
Administration:	
City Manager	4,010,900
City Clerk	979,600
Information Technology	5,042,400
Fire/Emergency Medical Services	16,270,800
Community Development	3,790,800
Finance	8,504,600
Human Resources	1,004,500
Law	2,640,500
Libraries	4,206,400
Parks and Recreation:	
Parks and Landscape	3,527,600
Youth Services	3,168,500
Administration and Recreation	2,899,200
Aquatics	3,260,300
Centennial Hall (Visitor Services)	715,400
Police	21,665,400
Public Works & Engineering:	
General Engineering	254,300
RecycleWorks	2,636,000
Streets	7,229,700
Transit	8,535,000
Support to Other Funds:	
School District	37,910,900
All Other Funds	1,944,500
Interdepartmental Charges	(7,546,200)
Capital Projects Indirect Cost Allocation	(550,000)

<b>Total</b>	<b><u>141,653,200</u></b>
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**Special Revenue Funds:**

Sales Tax	1,621,000
Hotel Tax	98,900
Tobacco Excise Tax	77,400
Affordable Housing	299,700
Downtown Parking	1,018,000
Eaglecrest	5,728,900
Lands	2,571,300
Marine Passenger Fee	997,100
Port Development	20,100
Support to Other Funds	80,773,400

<b>Total</b>	<b><u>93,205,800</u></b>
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<b>Debt Service Funds</b>	<b>8,844,000</b>
<b>Special Assessment Funds:</b>	
Special Assessment	135,600
Support To Other Funds	4,500
<b>Total</b>	<u><b>140,100</b></u>
<b>Jensen-Olson Arboretum</b>	<b>116,500</b>
<b>Enterprise:</b>	
Juneau International Airport	14,911,800
Bartlett Regional Hospital	165,363,900
Harbors	5,485,300
Docks	3,301,700
Water	5,704,900
Wastewater	14,363,800
Support to Other Funds	24,447,600
Interdepartmental Charges	(40,200)
<b>Total</b>	<u><b>233,538,800</b></u>
<b>Internal Service Funds:</b>	
Facilities Maintenance	4,979,000
Fleet and Equipment Reserve	17,062,700
Public Works Fleet Maintenance	2,717,900
Risk Management	40,810,500
Support to Other Funds	350,000
Interdepartmental Charges	(50,965,400)
<b>Total</b>	<u><b>14,954,700</b></u>
<b>Capital Projects:</b>	
Capital Projects	57,428,800
CIP Engineering	1,287,200
<b>Total</b>	<u><b>58,716,000</b></u>
<b>Total Appropriation</b>	<u><b>\$ 551,169,100</b></u>

**Section 4. Administrative Adjustments.** The City Manager, or designee, may approve administrative adjustments to the adopted budget without Assembly action. Such adjustments may include transfers between capital projects of substantially similar purpose; between operating accounts within a department, office, agency, or fund; or for administrative adjustments, as authorized by CBJ Charter 9.11(b).

**Section 5. Effective Date.** Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Beth A. Weldon, Mayor

Attest:

\_\_\_\_\_  
Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager  
Introduced: April 1, 2026  
Drafted by: Finance

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2026-02**

**An Ordinance Appropriating Funds from the Treasury for FY27  
School District Operations**

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU,  
ALASKA:

**Section 1. Classification.** This ordinance is a noncode ordinance.

**Section 2. Estimated Funding Sources.** The following amounts are the estimated funding sources for the City and Borough of Juneau School District, for the fiscal year beginning July 1, 2026, and ending June 30, 2027. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

**ESTIMATED REVENUE:**

State Support	43,389,900
Federal Support	4,164,600
User Fees, Permits, and Donations	3,656,100
Student Activities Fundraising	1,835,300
<b>Total Revenue</b>	<b><u>53,045,900</u></b>

**TRANSFERS IN:**

General Governmental Fund School District Support:	
Operations	35,801,900
Special Revenue	2,109,000
Education Interfund Transfers	589,000
<b>Total Transfers In</b>	<b><u>38,499,900</u></b>

Less: Fund Balance Decrease 5,702,600

**Total Estimated Funding Sources** \$ 97,248,400

**Section 3. Appropriation.** The following amounts are hereby appropriated for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

**APPROPRIATION:**

General Operations	81,814,400
Special Revenue	15,434,000

**Total Appropriations** \$ 97,248,400

**Section 4. Effective Date.** Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Beth A. Weldon, Mayor

Attest:

\_\_\_\_\_  
Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager  
Introduced: April 1, 2026  
Drafted by: Finance

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2026-03**

**An Ordinance Establishing the Rate of Levy for Property Taxes for Calendar Year 2026 Based Upon the Proposed Budget for Fiscal Year 2027.**

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Classification.** This ordinance is a noncode ordinance.

**Section 2. Rates of Levy.** The following are the rates of levy on taxable property within the City and Borough of Juneau for the Calendar Year beginning January 1, 2026, based upon the proposed budget for Fiscal Year 2027 beginning July 1, 2026.

<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.24
<b>Operating Total</b>	<b>9.00</b>
<b>Debt Service</b>	<b>0.92</b>
<b>Total</b>	<b>9.92</b>

**Section 3. Effective Date.** Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Beth A. Weldon, Mayor

Attest:

\_\_\_\_\_  
Breckan L. Hendricks, Municipal Clerk

**RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 4039**

**A Resolution Adopting the City and Borough of Juneau  
Capital Improvement Program for Fiscal Years 2027  
through 2032, and Establishing the Capital Improvement  
Project Priorities for Fiscal Year 2027.**

WHEREAS, the CBJ Capital Improvement Program is a plan for capital improvement projects proposed for the next six fiscal years; and

WHEREAS, the Assembly has reviewed the Capital Improvement Program for Fiscal Year 2027 through Fiscal Year 2032, and has determined the capital improvement project priorities for Fiscal Year 2027.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Capital Improvement Program.**

(a) Attachment A, entitled "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2027-2032," dated June 1, 2026, is adopted as the Capital Improvement Program for the City and Borough.

(b) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2027 - 2032," are pending capital improvement projects to be undertaken in FY27:

**FISCAL YEAR 2027  
GENERAL SALES TAX IMPROVEMENTS**

<b>DEPARTMENT</b>	<b>PROJECT</b>		<b>FY27 BUDGET</b>
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$	167,000
Manager's Office	Waste Transfer Station	\$	250,000
P&R - Facilities Maintenance	Deferred Maint. + Fire station HVAC	\$	1,286,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	\$	245,000
Parks & Recreation	Trail Improvements	\$	188,000
Parks & Recreation	Sports Field Resurfacing & Repairs	\$	225,000
Parks & Recreation	DPAC & ZGYC Security Cameras	\$	39,000
<b>General Sales Tax Improvements Total:</b>		<b>\$</b>	<b>2,400,000</b>

**FISCAL YEAR 2027  
AREAWIDE STREET SALES TAX PRIORITIES**

<b>DEPARTMENT</b>	<b>PROJECT</b>		<b>FY27 BUDGET</b>
Street Maintenance	Gold Creek Flume Repairs	\$	600,000
Street Maintenance	Pavement Management	\$	733,000
Street Maintenance	Sidewalk and Stair Repairs	\$	250,000
Street Maintenance	Areawide Drainage Improvements	\$	133,000
Street Maintenance	9th Hill St/Indian St	\$	2,500,000
Street Maintenance	Lakeview Court	\$	1,325,000
<i>Wastewater Utility</i>	<i>Lakeview Court Sewer Infrastructure</i>	\$	270,000
<i>Water Utility</i>	<i>Lakeview Court Water Infrastructure</i>	\$	405,000
Street Maintenance	Chelsea Court	\$	1,500,000
<i>Wastewater Utility</i>	<i>Chelsea Court Sewer Infrastructure</i>	\$	401,000
<i>Water Utility</i>	<i>Chelsea Court Water Infrastructure</i>	\$	21,000
Street Maintenance	Foster Avenue	\$	1,402,000
Capital Transit	Bus Shelter Replacements	\$	60,000
<b>Areawide Street Sales Tax Priorities Total:</b>		<b>\$</b>	<b>9,600,000</b>

**FISCAL YEAR 2027  
 TEMPORARY 1% SALES TAX PRIORITIES  
 Voter Approved Sales Tax 10/01/23 - 09/30/28**

<b>DEPARTMENT</b>	<b>PROJECT</b>		<b>FY27 BUDGET</b>
P&R - Facilities Maintenance	CBJ Building Maintenance	\$	2,000,000
Parks & Recreation	Lemon Creek Multi-Modal Path	\$	1,500,000
Parks & Recreation	Paving Repairs	\$	200,000
Parks & Recreation	Parks & Play Major Repairs	\$	800,000
School District	JSD Buildings Facility Maintenance	\$	1,000,000
Managers	Gastineau Ave Widening & Turnaround	\$	1,000,000
Managers	Affordable Housing Fund	\$	750,000 *
Managers	Childcare Funding	\$	500,000 *
Managers	Information Technology	\$	750,000
Managers	Restricted Budget Reserve	\$	2,720,000 *
<b>Temporary 1% Sales Tax Priorities Total:</b>			<b>\$ 11,220,000</b>

\* denotes Operating Budget Funding

**FISCAL YEAR 2027  
 MARINE PASSENGER FEE PRIORITIES**

<b>DEPARTMENT</b>	<b>PROJECT</b>		<b>FY27 BUDGET</b>
Docks	Waterfront Covered Shelter with Restrooms	\$	3,500,000
<b>Port Development Fee Priorities Total:</b>			<b>\$ 3,500,000</b>

**FISCAL YEAR 2027  
 PORT DEVELOPMENT FEE PRIORITIES**

<b>DEPARTMENT</b>	<b>PROJECT</b>		<b>FY27 BUDGET</b>
Docks	Taku Seawalk Replacements	\$	3,000,000
Docks	Water System Upgrades	\$	750,000
<b>Port Development Fee Priorities Total:</b>			<b>\$ 3,750,000</b>

**FISCAL YEAR 2027  
 STATE MARINE PASSENGER FEE PRIORITIES**

<b>DEPARTMENT</b>	<b>PROJECT</b>		<b>FY27 BUDGET</b>
Docks	Seawalk Extension	\$	9,000,000
<b>State Marine Passenger Fee Priorities Total:</b>			<b>\$ 9,000,000</b>

**FISCAL YEAR 2027  
FACILITIES MAINTENANCE FUND**

DEPARTMENT	PROJECT	FY27 BUDGET
P&R - Facilities Maintenance	CBJ Building Maintenance	\$ 350,000
<b>Facilities Maintenance Fund Priorities Total</b>		<b>\$ 350,000</b>

**FISCAL YEAR 2027  
BARTLETT HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY27 BUDGET
Bartlett Hospital	Deferred Maintenance	\$ 3,000,000
Bartlett Hospital	Aurora Infusion & Pharmacy Renovation	\$ 1,500,000
Bartlett Hospital	Security Enhancement Cameras, Crossing, and Lighting	\$ 723,000
<b>Bartlett Hospital Enterprise Fund Total:</b>		<b>\$ 5,223,000</b>

**FISCAL YEAR 2027  
DOCKS AND HARBORS FUND**

DEPARTMENT	PROJECT	FY27 BUDGET
Harbors	Aurora Harbor Office Replacement	\$ 2,000,000
Harbors	North Douglas Boat Ramp Expansion	\$ 225,000
Water Utility (from Docks)	DT - Outer Drive Water Main Replacement (S Franklin - Thane)	\$ 201,500
<b>Docks and Harbors Fund Total:</b>		<b>\$ 2,426,500</b>

**FISCAL YEAR 2027  
LANDS & RESOURCES FUND**

DEPARTMENT	PROJECT	FY27 BUDGET
Lands & Resources	Pits and Quarries Management, Infrastructure Maintenance and Expansion	\$ 100,000
Lands & Resources	Floyd Dryden and Marie Drake Major Maintenance	\$ 581,500
<b>Lands &amp; Resources Fund Total:</b>		<b>\$ 681,500</b>

**FISCAL YEAR 2027  
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY27 BUDGET
Wasterwater Utility	9th Hill St/Indian St Sewer Infrastructure	\$ 500,000
Wasterwater Utility	MWWTP SBR Influent Valve Replacement	\$ 500,000
Wasterwater Utility	JDPT Aeration Basin and Digester Ventilation	\$ 500,000
Wasterwater Utility	MWWTP Pretreatment Improvements (FOG / Grit removal / Septage)	\$ 100,000
Wasterwater Utility	MWWTP AHU 107 Assessment	\$ 1,200,000
Wasterwater Utility	MWWTP Treatment Upgrades SBR Tank Rehab / Full Floor Aeration	\$ 500,000
Wasterwater Utility	Lift Station Upgrades	\$ 1,150,000
Wasterwater Utility	Flood Repairs - Skater's Cabin Liftstation	\$ 800,000
Wasterwater Utility	Pavement Management Program Utility Adjustment (Frame and Lid Replacement)	\$ 33,000
Wasterwater Utility	Areawide Collection System Repairs and Improvements	\$ 165,000
Wasterwater Utility	ADOT Road Construction project WW Util Repl.	\$ 550,000
Wasterwater Utility	Foster Ave Street Reconstruction	\$ 250,000
Wasterwater Utility	MWWTP Boiler Replacement	\$ 525,000
<b>Wastewater Enterprise Fund Total:</b>		<b>\$ 6,773,000</b>

**FISCAL YEAR 2027  
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT		FY27 BUDGET
Water Utility	LCB Well Pump VFD Conversion and Programming	\$	1,500,000
Water Utility	9th Hill St/Indian St Water Infrastructure	\$	315,000
Water Utility	Upper Creek Street Douglas	\$	600,000
Water Utility	National Park Rd Waterline Replacement	\$	900,000
Water Utility	MOV Installations & Communications	\$	750,000
Water Utility	Patricia Place Waterline Replacement	\$	275,000
Water Utility	Potable Water Distribution Instrumentation	\$	100,000
Water Utility	Fritz Cove/Mend Peninsula Water Replacement	\$	100,000
Water Utility	Water Pipeline Condition Assessment	\$	150,000
Water Utility	Salmon Creek Plant Filter Replacement	\$	1,050,000
Water Utility	Salmon Creek Compressor Replacement	\$	100,000
Water Utility	Water Infrastructure Building Painting	\$	75,000
Water Utility	Chelsea Court Water Infrastructure	\$	497,000
Water Utility	Crow Hill Pump Station Upgrades / Rehab	\$	350,000
Water Utility	Glacier Hwy Ross to Salmon Ck Transmission Main Repl	\$	250,000
Water Utility	Foster Ave Street Reconstruction	\$	250,000
Water Utility	Yandukin Water Crossing	\$	250,000
Water Utility	DT - Outer Drive Water Main Replacement (S Franklin - Thane)	\$	250,000
<b>Water Enterprise Fund Total:</b>			<b>\$ 7,762,000</b>

**ORDINANCE 2026-01 CAPITAL PROJECTS FUNDING TOTAL: \$ 58,716,000**  
**ORDINANCE 2026-01 OPERATING BUDGET FUNDING TOTAL: \$ 3,970,000 \***

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2027-2032," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY27, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2027  
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Airport	E-1 Ramp Rehab	\$	6,000,000
Airport	RWY 26 MALSR	\$	6,700,000
Airport	MAGVAR Conversion	\$	400,000
Airport	Movement Area Markings	\$	250,000
Airport	Terminal Design	\$	800,000
Airport	Outbound Baggage Belt Upgrades Design	\$	100,000
Airport	Terminal Heat Pump Replacement	\$	300,000
Airport	Airfield Comprehensive Survey	\$	50,000
Airport	Gate 2 PBB Subfloor and Carpet	\$	50,000
Airport	Terminal DOAS-1 Replacement Design	\$	50,000
<b>Airport Unscheduled Funding Total:</b>			<b>\$ 14,700,000</b>

**FISCAL YEAR 2027  
UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Library	Repair and Repaint Historic Buildings	\$	95,000
JSD	JSD Districtwide Security and Safety Upgrades	\$	2,000,000
Capital Transit	Bus Charging Infrastructure	\$	3,920,735.00
Capital Transit	FTA Grant - Bus Barn Upgrades	\$	2,264,000.00
Capital Transit	New Bus Maintenance Facility	\$	250,000.00
Harbors	Aurora Harbor Bathrooms	\$	500,000.00
Harbors	Statter Harbor - Zinc Anodes	\$	500,000.00
<b>Unscheduled Funding Total:</b>			<b>\$ 9,529,735</b>

**Section 2. Fiscal Year 2027 Budget.** It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY27 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2027 Budget.

**Section 3. State and Federal Funding.** To the extent that a proposed CIP project, as set forth in Section 1(c), above, includes state funding, federal funding, or both, the amount of funding for that project is an estimate only, and is subject to appropriation contingent upon final funding being secured. It is the intent of the Assembly that once funding is secured, these items will be brought back to the Assembly for appropriation.

**Section 4. Effective Date.** This resolution shall be effective immediately upon adoption.

Adopted this \_\_\_\_\_ day of June, 2026.

\_\_\_\_\_  
Beth A. Weldon, Mayor

Attest:

\_\_\_\_\_  
Breckan L. Hendricks, Municipal Clerk