



# ASSEMBLY FINANCE COMMITTEE AGENDA

April 11, 2026 at 10:30 AM

Assembly Chambers/Zoom Webinar

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## Assembly Finance Committee Worksession

<https://juneau.zoom.us/j/93917915176> or 1-253-215-8782 Webinar ID: 939 1791 5176

- A. CALL TO ORDER
- B. ROLL CALL
- C. APPROVAL OF MINUTES
  - 1. March 4, 2026 Regular Assembly Finance Committee
  - 2. March 18, 2026 Joint Assembly Finance Committee with Docks and Harbors Board and the Board of Education
- D. AGENDA TOPICS
  - 3. FY26 Update and FY27 Manager's Proposed Budget (approx. 10:30 am)
  - 4. FY27 Capital Improvement Plan (approx. 1:00 pm)
  - 5. Community Input Summary (approx. 1:30 pm)
  - 6. Initial Service Reduction Discussion (approx. 2:00 pm)
  - 7. Information Only: Delinquent Sales Tax
  - 8. Information Only: AFC Budget Calendar
- E. NEXT MEETING DATE
  - 9. April 22, 2026, at 5:30 pm
- F. SUPPLEMENTAL MATERIALS
  - 10. Community Input Summary - Updated Presentation
  - 11. Initial Service Reduction Discussion - Supplemental Materials
- G. ADJOURNMENT

ADA accommodations available upon request: contact the Clerk's Office (907)586-5278 or [city.clerk@juneau.gov](mailto:city.clerk@juneau.gov) at least 36 hours prior to a meeting, to request ADA arrangements.



## ASSEMBLY FINANCE COMMITTEE

### MINUTES

March 4, 2026 at 7:00 PM

Assembly Chambers/Zoom Webinar

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<https://juneau.zoom.us/j/93917915176> or 1-253-215-8782 Webinar ID: 939 1791 5176

#### A. CALL TO ORDER

The meeting was called to order at 7:50 pm by Mayor Weldon.

#### B. ROLL CALL

Committee Members Present: Mayor Beth Weldon (Chair); Nathaniel “Nano” Brooks; Maureen Hall; Neil Steininger; Paul Kelly; Alicia Hughes-Skandijs

Committee Members Present Virtually: Christine Woll; Greg Smith

Committee Members Absent: Ella Adkison

Staff Members Present: Katie Koester, City Manager; Angie Flick, Finance Director; Adrien Wendel, Budget Manager

Staff Members Present Virtually: Robert Barr, Deputy City Manager

Others Present: Justin Shoman, KTOO Public Media President and General Manager; Maggie McMillan, Juneau Arts and Humanities Council (JAHC) Executive Director; Brian Holst, Juneau Economic Development Council (JEDC) Director; Aaron Morrison, JEDC Board of Directors Chair

#### C. AGENDA TOPICS

##### 1. Partner Agency Presentations

###### a. KTOO

KTOO Public Media President and General Manager Justin Shoman stated that CBJ has been a long-time partner with KTOO, specifically in the production of Gavel Alaska, as well as State Legislative, Judiciary, and Executive Branch coverage (packet page 2). Highlights of this partnership’s outcomes for FY25 and the 2025 legislative session include broadcasting 825 hours of regular and special sessions of Alaska’s Legislature, 17 hours of Alaska’s Supreme Court, and 9 hours of Alaska’s Executive Branch press briefings and events. KTOO also works with partners in Anchorage and occasionally covers Anchorage based events, though their primary focus is on government events that take place in Juneau. CBJ’s partnership with KTOO directly supports 12 and indirectly supports an additional 17 full- and part-time, year-round, and session-only positions in Juneau.

In 2025, KTOO produced 62,282 sessions of on-demand archived legislative sessions,

Supreme Court sessions, etc. During last year's legislative session in January through May 2025, 115,310 hours of sessions were streamed via ktoo.org/gavel, Roku, and Apple TV apps. This does not include any streaming activity that happens through AK Ledge or Ledge TV, so the number of actual streamed hours is substantially higher.

The Alaska Rural Communication System (ARCS, packet page 6) and Alaska Public Media ensure accessibility of these broadcasts throughout the State, and 360TV and Gavel Alaska are broadcast through one of their sub-channels in the Anchorage and Mat-Su markets. KTOO also has a close partnership with KUAC who ensure that all legislative coverage and Gavel Alaska reach the Fairbanks market.

Information from the Juneau Economic Development Council (JEDC) Economic Indicators Report (packet page 7) shows that in 2024, Juneau had their first increase in State government jobs since 2012. State government contributes over \$225,000,000 in earnings to Juneau's economy annually, which is 21% of all Juneau earnings, and over 40% of all Juneau earnings originates with State, Tribal, Local, and Federal government. CBJ's investment in Gavel Alaska plays an essential role in ensuring that capital city located government events are accessible statewide via television and online, and thus, helps protect an essential economic engine for the City.

Another vital service that the CBJ grant directly supports is public safety (packet page 8). KTOO uses their technical broadcast expertise, television infrastructure, and streaming capabilities, along with the relationships they have developed with government agencies, nonprofits, and Tribal governments, to provide crucial communications related to public safety. An example of this is their comprehensive strategy to cover Juneau's Glacial Lake Outburst Floods (GLOF). CBJ's grant indirectly supports this important service by helping capital expenditures, equipment needs, etc. Consequently, the support of this grant benefits the community in important ways throughout the year despite the legislature only being in session for part of the year.

At the beginning of FY26, KTOO experienced a massive shift in their revenue situation when the Federal Government rescinded funding that they had been providing for 50 years. This was an abrupt reduction of \$1,200,000 or 34% of the overall budget. This is not only a one-year loss as this funding is likely gone for the foreseeable future. KTOO immediately reworked their FY26 budget numbers and approved a revised budget at their August 2025 Board meeting (packet pages 9-11). Their projected assumptions included an increase of over \$150,000 in individual donations, faith that they could find an additional \$500,000 in grants, and overall, a reduction of their projected revenues to \$2,900,000. With these changes, the CBJ partnership grant support grows from 13% to over 15% of KTOO's revised budget projected revenue.

Additionally, KTOO cut their estimated spending from a pre-rescission amount by \$500,000. These expense cuts included a combination of furloughs and reductions to staff benefits, and they were also projecting a reduction in their workforce. These cuts impacted KTOO's ability to provide full-service coverage to the Special Sessions that took place in August 2025, as there was compromised service whenever there were concurrent meetings. They could not provide captioning or their standard level of production quality due to furloughed staffing. LedgeTV offers a bird's-eye view of the

room, no cameras following the speaker, no captioning of who is speaking or what district they're from, or what topic is being discussed. Typically, KTOO's production quality is superior to LedgeTV by including these services, and the CBJ grant helps to enable the improved quality of production coverage.

Television is expensive to produce. 44% of KTOO's overall budget goes to video services. That equals about \$1,200,000 of the revised budget, and over \$850,000 of that is for Gavel Alaska. This is over 900 hours of live produced government content out of Juneau, also live-produced events such as Celebration. KTOO is the sole broadcaster of Alaska Federation of Natives. All these services ride on infrastructure that is supported by the CBJ grant.

Mr. Shoman continued that their situation today is more optimistic than it appeared in July 2025, and one that speaks to the power of this community. Projected revenues for FY26 appear to be exceeding their revised goals that were set with the updated KTOO budget. Community giving has far exceeded the projected \$150,000 increase, and an influx of philanthropic gifts has set them on solid ground. One of those gifts came from the Juneau Community Foundation (JCF). This funding was earmarked specifically for Gavel Alaska, and it has allowed KTOO to move into the 2026 legislative session with the same production quality and standards as they approached in prior years.

KTOO also received funding from Voices Across Alaska (packet page 12) which was propped up by the Alaska Community Foundation to support public broadcasting throughout the State. KTOO received \$340,000 from that fund and an additional \$500,000 from the Public Media Bridge Fund. The important thing to know about these funds is that they are meant to be bridge funds, and not a permanent, recurring source of revenue. As such they do not make up for the \$1,200,000 in Federal funding that was lost this year and every upcoming year, and current sources of revenue are still very essential to continued operation of KTOO.

KTOO's FY25 audit is not finished, though based on year-end statements, KTOO roughly has reserves of \$1,100,000 in liquid assets, which is about 3-month's operating expenses (packet page 13). There is an additional \$482,000 in restricted legacy fund holdings with JCF. That money could potentially be tapped with signoff by the JCF Board as it is a restricted fund.

As of this month, that restricted endowment fund is just over \$550,000 as it has continued to grow. According to most recent financial statements, KTOO anticipates adding nearly an additional \$1,000,000 to the reserves in FY26 thanks to those one-time grants and the robust community donations.

Looking forward to the FY27 budget (packet page 14), KTOO is facing a deficit as they anticipate increasing their expenses to make some strategic investments in fundraising. They received several fee waivers from program providers and other content providers in FY26, which will come back next year, and those costs will need to be reabsorbed in future years.

Fundraising is a long-term strategy, and with the loss of federal funding, and an ultimate anticipation of a reduction in individual giving after this year, KTOO is looking at a

budget deficit likely through the next 2 to 3 years before seeing the anticipated gains on their fundraising investments. This again highlights the importance of CBJ's support for Gavel Alaska with continuation of the Partnership Grant. KTOO's FY27 revised revenue projection is \$2,929,000 and if CBJ maintains their current funding, it will make up 16% of KTOO's revenue.

Considering this, Mr. Shoman respectfully requested that CBJ maintain the current level of funding in FY27. That investment, paired with aggressive pursuit of additional outside funding, will secure widespread public access to State Government and other broadcasting and maintain the infrastructure that serves the community in both routine and emergency circumstances.

Assemblymember Hall asked if, considering that Gavel Alaska is essential to communities all over the State, do other communities contribute to KTOO. Mr. Shoman responded that at present, there are no other municipalities that support them and that their biggest support comes from nonprofit partners. He noted that they are currently working with their local representatives to see if State funding may be available, not necessarily in the form of a grant, but possibly as a contract for service. Mr. Shoman added that seeking municipal funding from other communities may be pursued because of their planned increase in fundraising endeavors, along with individual funding related specifically to Gavel Alaska.

Assemblymember Woll asked if KTOO received additional funding from the Alaska Committee. Mr. Shoman responded that they have received direct funding from the Alaska Committee in the past and if they are a strong advocate for KTOO, particularly in terms of Gavel Alaska. He added that although they are not currently receiving funding from the Alaska Committee, very soon they anticipate their funding support for the hire of one of the fundraising positions who will be working on Gavel Alaska 50% of the time.

Assemblymember Brooks asked if KTOO is looking at other revenue sources such as financial investments, in addition to their fundraising efforts. Mr. Shoman responded that their video production services have always been a revenue source for them. They are looking at long-term possibility of branching that off into a for-profit entity. They have not committed to long-term financial investments due to the need to keep their assets liquid.

*The Committee continued to ask questions and discuss the topic.*

**b. Juneau Arts and Humanities Council**

Juneau Arts and Humanities Council (JAHC) Executive Director Maggie McMillan explained that the JAHC is a hub for arts and artists in the community. Juneau has a robust and vibrant arts ecosystem, and artists gather, display, and perform at the JAHC. It is also an organization that provides artists with opportunities, and that is what the partnership with CBJ allows them to do. Juneau's artists that are supported by the JAHC include theatrical actors, singers, musicians, painters, writers, sculptors, potters, fiber artists, indigenous artists, etc. These people and their artistic contributions help make Juneau an exciting and dynamic place to live.

Ms. McMillan reviewed the allocations of the grants they provided in FY26 (packet page 19). JAHC received 20 individual artist grant requests totaling almost \$117,000 (page 20), and out of these, they were able to give 14 artists \$1,000 grants each. In terms of major grants, they received 15 applications totaling \$349,000, and were able to give \$118,650 in grants supporting groups including Perseverance Theatre, Juneau Symphony, Juneau Jazz and Classics, Theatre Alaska, Juneau Alaska Music Matters (JAMM), etc. JAHC supports educational programs including Artful Teaching Program, Artists in School, and Poetry Out Loud.

Ms. McMillan stated that looking forward to FY27, their focus is on stability and sustainability. She joined JAHC very recently, in December 2025, and as part of the leadership transition, she has spent significant time reviewing and cleaning up financial systems, improving reporting, and aligning the operational budget with reliable revenue sources. The intent is to build a stronger administrative foundation for the organization going forward. They are reorganizing operations and reducing operating expenses, which unfortunately meant that they had to reduce some staffing. Despite dealing with difficult challenges, they are continuing to support artists and organizations, helping them achieve their goals. Ms. McMillan and JAHC are currently working on a new strategic plan to help the organization move forward steadily.

Assemblymember Brooks asked if they are offering a fine arts camp comparable to the one offered at Sitka. Ms. McMillan responded that the Juneau Fine Arts Camp is not offered through JAHC, and that there are many opportunities to engage young people in the arts. They recently had teenagers come to a metal show and taught them how to do sound, and they are looking at putting a program together to teach young people technical skills that could potentially develop into career skills.

Assemblymember Woll asked about the re-granting gifts to other non-profits, and if these are typically year after year, or more for special projects or events. Ms. McMillan responded that to the best of her knowledge, having only gone through some of the past years' grant applications, that it is a mix. She added that some of the organizations that apply year after year are seeking funding for new or special projects rather than to cover operating expenses.

Assemblymember Brooks asked if there is a robust applicant pool for individual artist grants every year. Ms. McMillan answered that yes, there were many applicants requesting larger sums of money. JAHC was able to give \$1,000 grants to 14 of them. She explained that though the amounts are small, there is a need for those individual artist grants. Some of these artists are first-time grant applicants and this funding validates their careers and professionalism. Artists apply for grant funding with JAHC because the application process is easy, they're receptive, and are supportive of artists succeeding in Juneau.

*The Committee continued to ask questions and discuss the topic.*

**c. Juneau Economic Development Council**

Juneau Economic Development Council (JEDC) Executive Director Brian Holst stated that

JEDC just turned 39 years old last month and is excited to be planning for its upcoming 40<sup>th</sup> anniversary of operations in Juneau. JEDC was formed as a partnership with CBJ and the Chamber of Commerce in 1987. JEDC's mission is to foster a sustainable and healthy economic climate in Juneau and throughout Southeast Alaska. Working with other partners is key to achieving this goal. They have a diverse array of resource partners, and CBJ is by far their largest contributor, which they deeply appreciate. The JEDC Board has a close relationship with CBJ and the Assembly, and JEDC delegates responsibility to appoint their Board to the Assembly.

JEDC has 13 year-round staff (8 full-time, 4 part-time, and a volunteer) in addition to seasonal staff during the summer (packet page 31). JEDC will be managing staffing for the downtown crossing guards starting in July, and they manage the downtown Ambassador Program through an agreement with the Downtown Business Association (DBA). JEDC also runs summer camps. Areas of focus (packet page 32) include helping make Juneau a great capital city, strengthening key regional industries, promoting entrepreneurship and small business, etc.

Mr. Holst noted that Alaska has experienced 13 years in a row of net out-migration, and Juneau is not immune to this statistic. Alaska's attractiveness brings people in; however, it is a difficult challenge to keep them here. Lack of affordable housing is one of the critical issues contributing to this problem, and JEDC is focused on community land trust housing as an option to help more working-class Juneau families into home ownership (packet page 34).

JEDC is focused on strengthening key regional industries (packet page 35), which are the cluster of industries that bring money into the community, such as trade, mining, and visitor industries. JEDC is careful to not duplicate work that others are doing.

One of the ways that JEDC works to promote entrepreneurship and small businesses is by angel investing to provide startup capital (packet page 36). This helps create and support new business opportunities. Angel investing is a way to encourage people and organizations with resources to invest in small local businesses. JEDC was successful in getting the Innovating Alaska Act passed several years ago. JEDC was a winner of the Small Business Association (SBA) Growth Accelerator Competition Prize. JEDC also loans money to help businesses in Juneau start, expand, and thrive.

Developing talent (packet page 37) is another important area for JEDC. The economy is about people and sustaining the community, and a good economy serves all citizens, not just business owners. JEDC serves over 300 young people in summer camps, primarily focused on Science, Technology, Engineering, and Math (STEM) skills. In the last few years, they have also added an Entrepreneur Camp in association with Juneau Chamber of Commerce, and a Trades Camp. These programs are designed to prepare local high school students and recent graduates with hands-on skills development and clearly defined next steps into postsecondary education, registered apprenticeships, and local trades jobs. The intent is to support the up-and-coming Juneau workforce with needed and useable skills and foster opportunities for them to succeed financially and professionally while staying in Juneau.

JEDC is working to address the needs of the elderly population in Juneau, and elder care providers. There is a great opportunity for Alaska with the Rural Health Transformation Program, and JEDC is being proactive with lots of partners to ensure that members of the community can access these resources that will be coming over the next 4 or 5 years.

JEDC has created a Career and Technical Education (CTE) pilot program in the construction trades starting this summer. JEDC has secured funding for the CTE program with the goal of having at least 20 high school graduates for training and to cultivate interest in construction careers. This is part of a long-term effort to prepare more Juneau people for jobs with large construction projects. Upcoming major construction projects include Coast Guard Home Porting (\$300,000,000+), Huna Totem Project (\$150,000,000), and Goldbelt docks (\$500,000,000). These projects will need conservatively at least 600 construction workers in Juneau over the next 4 years. When they happen, this will bring large infrastructure that's good for the community. With thoughtful and proactive planning, JEDC can support and encourage people from our community to get involved in working on those projects, leading to careers that allow Juneau-ites to stay in Juneau.

JEDC's work on economic services (packet page 38) includes the 15<sup>th</sup> annual Innovation Summit, collecting data, and delivering research. They give credit to the Department of Labor and other economic data resources. Juneau is one of three communities that collect data on the cost of living in Alaska, and consequently, has up-to-date information about costs here compared to other communities throughout the United States.

JEDC prides itself on partnering with other non-profit organizations. With its talented and experienced staff, JEDC can offer services to other nonprofits to help them operate more efficiently and less expensively than they could on their own. The valuable services they offer include accounting, board support, staffing, communications, and assistance for events and activities.

JEDC has been providing loans for multiple purposes and has an active loan portfolio thanks to the Assembly (packet page 40). These have included the Southeast Alaska Revolving Loan Fund, the CBJ Float Plane Noise Abatement Loan Program (closed), and the CBJ Childcare Loan Program.

Loan funding is typically provided to people and businesses who were impeded by not qualifying for traditional bank business loans. In this way, JEDC is not competing directly with banks. There is direct evidence that this lending has supported successful Juneau businesses to get off the ground and become successful (packet page 41).

JEDC conducts and compiles extensive research and provides a research library on their website (packet page 43). Publications include *Juneau & Southeast Alaska Economic Indicators and Outlook Report*; *JEDC Research Note: Impact of Potential Sales and Property Tax Changes on Juneau Residents*; and *Research on Upcoming Changes to the Health Insurance Marketplace*, etc.

JEDC played an important role in Pandemic Emergency Response, both in Juneau and Statewide. Related to the pandemic, they handled a huge amount of loans and grants over the period from 2020-2024 (packet page 44).

Participation and demand for JEDC programs is growing (packet page 45), and they want to expand and do more work in Juneau. Toward this goal, they have invested in hiring a full-time staff member for the purpose of identifying, pursuing, and securing new funding sources to support their economic development work.

CBJ invested \$1,940,000 in JEDC over the 5-year period FY21-FY25 (packet page 46). JEDC brought in an additional \$11,700,000 in public and private investment and fee revenue, and JEDC efforts brought an additional \$88,900,000 in documented investment funding to community and regional entities over that period, that were leveraged in addition to CBJ funding. CBJ is a force multiplier, and funding from CBJ was leveraged at 6 to 1 with a 5-year return on investment of 52 to 1.

If there is a reduction in CBJ funding (packet page 48), JEDC activities that are not self-funding are most vulnerable and would likely be the first to be cut. These include STEM, Trades, and Entrepreneur Summer Camps, K-12 FIRST Robotics Programming, the Juneau Maritime Festival, the Innovation Summit, etc. Other impacts would be cuts to research work and production, reduced matching funds for grants, and staff would spend more time raising funds and pursuing grants rather than supporting local businesses and Juneau's economic growth.

Mr. Holst concluded by noting that in a recent CBJ survey, when defining how CBJ should work towards municipal success, 68% (top choice) of Juneau respondents chose: "Making Juneau a place where working-age residents and young families can live, work, and stay long-term," and JEDC's purpose is in alignment with that statement.

Assemblymember Kelly noted that Haines is mentioned on the spreadsheet and asked what, if any, funding comes from areas outside of Juneau. Mr. Holst responded that this is a Haines Revolving Loan Fund that JEDC manages for the City of Haines. The portfolio is a little over \$100,000 and is currently deployed into two loans. There is no direct cost to Juneau or JEDC and the borrowers pay interest on the loans. This is a restricted item on the balance sheet, as these funds belong to the City of Haines. Regarding funding from other areas, he noted that JEDC receives funding for programs such as the robotics program from sponsors such as Alaska Airlines, Alaska 529, ConocoPhillips, and others.

Assemblymember Steininger asked about JEDC spending down on their fund balance, and the drawdown of roughly 10% of operating reserves bringing them to 8 months of reserves and asked if JEDC has a target number for their reserves. Mr. Holst answered that their goal is to have between 6 and 12 months of reserves.

*The Committee continued to ask questions and discuss the topic.*

**2. Foregone Revenue Update**

Assemblymember Steininger stated that Mayor Weldon, Assemblymember Hughes-Skandijs, and he have had several meetings to discuss the Foregone Revenue project. With the ongoing support of Staff who have been answering their questions, this group is working on compiling a detailed, organized list of Foregone Revenue ideas and recommendations to bring to the Committee for discussion.

Assemblymember Woll asked if the goal of passing the budget with \$2,000,000 in increased revenue is achievable? Assemblymember Hughes-Skandijs responded that part of the work that the group has been doing with the help of Staff is to filter and focus on areas that will generate enough revenue to get on track to meet the Assembly's goals, and Mayor Weldon agreed.

**3. Information Only: Updated AFC Budget Calendar**

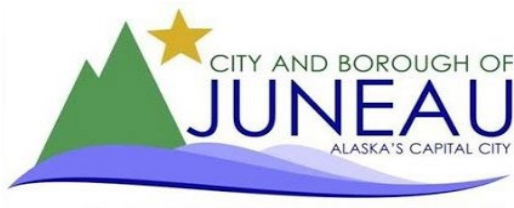
**D. NEXT MEETING DATE**

- 4. March 18, 2026, 5:30PM** - Special Joint Finance Assembly Committee Meetings with Docks and Harbors and Juneau Board of Education

**E. SUPPLEMENTAL MATERIALS**

**F. ADJOURNMENT**

*The meeting was adjourned at 9:26 pm.*



**SPECIAL ASSEMBLY FINANCE COMMITTEE  
JOINT MEETING WITH DOCKS AND HARBORS  
BOARD OF DIRECTORS AND JUNEAU SCHOOL  
DISTRICT BOARD OF EDUCATION MINUTES**

**March 18, 2026, at 5:30 PM**

**Assembly Chambers/Zoom Webinar**

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<https://juneau.zoom.us/j/93917915176> or 1-253-215-8782 Webinar ID: 939 1791 5176

**A. CALL TO ORDER**

The meeting was called to order at 5:33 pm by Mayor Weldon.

**B. ROLL CALL**

Committee Members Present: Mayor Beth Weldon (Chair); Greg Smith; Christine Woll; Nathaniel “Nano” Brooks; Maureen Hall; Neil Steininger; Paul Kelly

Committee Members Present Virtually: Ella Adkison

Committee Members Absent: Alicia Hughes-Skandijs

Staff Members Present: Robert Barr, Deputy City Manager; Angie Flick, Finance Director; Adrien Wendel, Budget Manager; Matthew Creswell, Harbormaster; Frank Hauser, Juneau School District Superintendent; Nicole “Nico” Herbert, Juneau School District Chief Financial Officer

Staff Members Present Virtually: Carl Uchytel, Port Director

Staff Members Absent: Katie Koester, City Manager

Docks and Harbors Board Members Present: Chair Shem Sooter; James Becker; Annette Smith; Nicholas Orr; Matthew Leither; Clayton Hamilton; Tyler Emerson

Docks and Harbors Board Members Present Virtually: Mark Ridgway

Docks and Harbors Members Absent: Robert Horchover

School District Board Members Present: President Britteny Cioni-Haywood; Elizabeth Siddon; Amber Frommherz; Jenny Thomas; Steve Whitney; Melissa Cullum

School District Board Member Absent: David Noon

**C. Approval of Minutes**

**1. February 25, 2026**

The February 25, 2026 minutes were approved as presented.

**D. AGENDA TOPICS**

**1. Joint Meeting with Docks and Harbors Board of Directors**

**a. Introductions**

Introductions were made as per Roll Call above.

## 2. Docks and Harbors Budget Presentation and Joint Assembly and Docks and Harbors Board Discussion

Harbormaster Matthew Creswell explained that Docks and Harbors (D&H) is an Enterprise Department made of two separate enterprises. The Docks Enterprise (Docks) consists of the downtown docks and cruise ship related operations. The Harbors Enterprise (Harbors) consists of small boat harbors, launch ramps, associated uplands, and harbor related operations.

Docks is anticipated to finish up FY26 in a healthy position, operating with a positive net income, and looking at an increase to the fund balance of about \$1,719,000 for FY26 and \$692,000 for FY27, bringing the fund balance total to about \$4,650,000 by the end of FY27 (packet page 16).

Mr. Creswell noted that the FY27 fund balance increase is less than half of the FY26 increase. In FY26, dockage fees were increased by going from square footage to lower berth rate. However, the Assembly provided direction that the increased portion of the fee would be allocated to general government services to supplement services provided to cruise lines and passengers starting in FY27.

In FY27, Docks' expenditures are led by transfers to the General Fund (43%) to supplement services provided to cruise lines and passengers, personnel services (32%), then commodities and services (25%). 98% of Docks' revenues will be from charges for services, and 1% each from interest income and interdepartmental charges (packet page 17). This compiles a \$5,800,000 budget for Docks for FY27. Looking back over the prior decade, other than during COVID, Docks' revenues have exceeded its expenses, and the Docks' fund balance has increased overall (packet page 18). The fund balance fluctuates over time as it is used to pay for specific projects and then replenished again.

In FY26 Docks was provided with \$717,000 in Marine Passenger Fees (MPFs) for restroom maintenance and port security. These costs will now be covered by increased dockage fees instead of Marine Passenger Fees in FY27.

In FY27 Docks will have 19.74 Full Time Equivalent (FTE) staff members handling cruise ship docks and security. This is a 0.01 FTE increase from FY26 related to a reduction of three Part-Time Limited (PTL) Harbor Technician positions and creation of a PTL 7-month benefited Harbor Office position.

Docks is working earnestly on the Cruise Ship Electrification Study. AELP is contracting with engineering firm H3 for the design, which is anticipated to be about 35% complete by this fall. The cost for the dock electrification is estimated to be at least \$60,000,000.

The \$3,000,000 Statter Harbor Phase IIID Project is close to completion. Additionally, Docks will be marshalling the 4<sup>th</sup> of July Fireworks show with an anticipated expenditure of \$100,000 for FY27.

Assemblymember Brooks asked about the investment revenue line. Mr. Creswell answered that this is interest earned on the fund balance.

Assemblymember Smith asked about funding coverage for security and maintenance for CBJ's dock areas, and how that will be handled when Docks no longer receives MPF funding. Mr. Creswell answered that those expenses will be covered out of Docks' budget, specifically from increased dockage fee revenue. They expect to continue operating "in the black," however, this revenue reduction will leave them with less funding to complete big projects and cover other large expenditures.

Assemblymember Woll asked how it works to transfer funds out of Docks and what type of criteria is required to do so. Mr. Creswell answered that although use of these fees is not as stringent as MPFs, they must still be able to demonstrate a nexus to dock operations.

Mr. Creswell stated that Harbors is also financially solvent and strong, with operations getting bigger and better every year. They have continued to search for grant funding and have been able to use available fund balance for grant matching as necessary. He expressed gratitude to the Assembly for the 1% sales tax revenue that has been provided, noting that this funding has allowed Harbors to thrive and complete projects over the last several years.

Overall, Harbors' revenues outpaces their expenditures (packet page 20), however, there are some capital projects that are being funded out of the fund balance in FY26 and FY27. The fund balance will be decreasing by \$1,917,000 in FY26 and \$880,000 in FY27, bringing it down to \$1,204,000 at the end of FY27 primarily due to capital projects contributions. As in the past, the fund balance will be replenished in the future.

Harbors' expenditures (packet page 21) include personnel services (40%), commodities and services (34%), capital project contributions (29%), and debt service (7%) which is from the 2005 Harris Harbor rebuild which will be paid off in the near future. Revenue sources include charges for services (72%), rentals (18%), permits (6%), interest income (4%), adding up to a \$7,700,000 budget for Harbors. Harbors' actual revenues continue to exceed actual expenditures (packet page 22), and Harbors' fund balance fluctuates based on capital investment needs.

FY26 Harbors revenue is expected to remain strong through the end of the fiscal year, in spite of some unbudgeted expenses. These included dealing with the uninsured fishing vessel Julie Anne that sank in Aurora Harbor (\$146,000 which may or not be recoverable through the owner and/or insurance funds) and extraordinary snow removal costs (\$285,000 as of last week and still likely to increase).

Aurora Harbor Phase IV is nearly complete. This project started in 2013, and this is the final phase which is expected to be completed by May 1 of this year. A grant has been received for a new drive-down float at Aurora Harbor. This will be similar, though slightly smaller, than the one located past Alaska Glacier Seafoods. It will benefit users and commercial fisherman in the downtown area for loading gear and unloading catch directly to and from vehicles. Harbors applied for a State Harbor Matching Grant for the cost share on this project and were awarded around \$1,000,000 to \$1,200,000 to decrease their financial burden. An upcoming project is a new Aurora Harbor office

design in FY27 as the old office is deteriorating.

Typically, Harbors phases projects to capitalize on available funding. Their primary source of funding other than revenue is the State Municipal Harbor Matching Grant Program which has a \$5,000,000 maximum grant amount. Harbors is working with the Alaska Association of Harbormasters to try to get that maximum amount increased to \$7,500,000 as the initial limit was set in 2006, and expenses have steadily increased since then. As much as possible, Harbors seeks outside funding such as grants to pay for projects, and Mr. Creswell credits Port Director Carl Uchytel with proactively seeking grants and alternative funding opportunities.

Harbors is anticipating a revenue increase of \$287,000 due to the Huna Totem tidelands land lease.

Assemblymember Kelly asked about the funding revenue line for State shared revenue. Mr. Creswell explained that this is commonly called the "raw fish tax," and it is a tax on any value-added seafood that is processed within the Borough. This is a State tax, and historically, the state has returned this revenue to CBJ, who has in turn passed these funds to Harbors. However, upon the discovery that these funds are eligible for general government uses, the Manager's Proposed Budget reallocates these funds from Harbors to the General Fund.

Mayor Weldon asked about Harbors service rates. Mr. Creswell stated that their rates are appropriate for where they should be, and that they were raised about three and a half years ago. The biggest increase was an 8.8% adjustment to the monthly moorage rate which has been eased in on a phased basis with three yearly increases of 3%, 3%, and 2.8%.

Now that the rates have been set appropriately, they are also adjusted by the Consumer Price Index (CPI) annually so that the increases are in line with the cost of goods and services overall.

A new fee structure has been created for uninsured vessels, as there has been an issue with uninsured, abandoned, and derelict vessels sinking, and associated cleanup costs being borne by Harbors. This is a surcharge of \$1 to \$3 per foot for uninsured vessels. Harbors expects to collect over \$100,000 this year from this new fee which will be used to pay for removal and clean up from sunken boats.

Assemblymember Woll asked if the additional Huna Totem lease revenue is already built into the FY27 budget. Mr. Uchytel responded that these funds were included in the FY27 budget. The agreement has not yet been signed by Huna Totem and the Manager's Office, but it is expected to be signed soon.

Mr. Creswell referenced the D&H's fees paid to other CBJ Departments (packet page 24) for central services like Payroll, Human Resources, etc., noting that D&H's insurance rates were fairly stable from FY13 through FY22, then started increasing, and have since almost tripled from around \$258,000 to \$757,000. These high insurance rates have been a substantial hit to the D&H's budget in recent years.

In review of D&H's Capital Improvement Projects (CIPs, packet page 25), Aurora Harbor Phase IV is expected to be completed this spring with a ribbon cutting in May 2026. They anticipate establishing a CIP for the Aurora Harbor Office in FY27 and are looking at a \$14,000,000 project cost to bid in fall 2026 for the Aurora Harbor drive down float.

Downtown Waterfront improvements include the Cruise Ship Berth Electrification project, and AELP has the contract for design. There's a potential FY27 project for new bathrooms and amenities. They are planning to have a contractor evaluate the old timber piling under the Alaska Steamship Wharf. With last year's MPFs, they want to add a new, comprehensive camera security system on the cruise ship docks.

They are working with the Army Corps of Engineers on a feasibility cost study for the Statter Harbor breakwater for wave attenuation, and that project is progressing. Docks and Harbors is responsible for part of the match for this project, at minimum \$1,500,000. The Army Corps said that a full geotechnical investigation will not be required, and that is good news as it will save a great deal of money. They are currently about halfway through this study with about another 18 months to go to completion.

Statter Harbor Phase IIID for paving, lighting, landscaping, and the Baywalk just needs some final touches which will be completed when the snow melts and they are anticipating a ribbon cutting in May 2026.

D&H plans to apply for a Pittman-Robertson Hunter Access Grant to put a boarding float in Echo Cove.

They hope to be able to build a new launch ramp facility where the current North Douglas launch ramp is located. This is a very small facility that is being more heavily used and is difficult to maintain in its current condition.

Grant funding was received to replace the approach floats at Taku Harbor, and construction is expected to start within the next few weeks.

Docks and Harbors will be adding a secured, fenced, and lighted storage area at Little Rock Dump. This facility will be for use by commercial maritime users, and completion is anticipated for July 2026.

Upcoming significant expenditures (packet page 26) after expected grant opportunities total around \$135,000,000 and revenue diversions from D&H starting in FY27 add up to \$3,677,000.

Assemblymember Woll asked about the Fisherman Terminal Property and the possibility of being able to purchase it. Mr. Creswell answered that D&H would love to be able to purchase that property for its location between their two largest downtown harbors, its boatyard, and its crane dock. Currently, this property is not for sale, and the amount of \$30,000,000 is a placeholder in case discussions lead to an option to purchase it.

Assemblymember Smith asked about the \$20,000,000 cost of the wave attenuator at Statter Harbor. Mr. Uchtyl answered that their hope is to convince the legislature to increase the maximum municipal harbor grant to \$7,500,000, as floating breakwaters are

an eligible expense under that program. Then they hope to advance this project for the 1% sales tax initiative in 2027. They also think this will be an eligible passenger fee expenditure because it supports the whale watching fleet. Thus, funding could be crafted with State DOT, Municipal Harbor Grant, passenger fees, and Docks' funds plus the 1% CBJ sales tax revenue.

Assemblymember Kelly asked about the increase in insurance rates. Mr. Creswell explained that to his understanding, their insurance rates are determined by the national market, and that insurance risk has increased due to some large natural disasters. D&H holds a great deal of infrastructure by value, which means their exposure is high, and this has led to the increase of insurance rates.

*The Committee continued to ask questions and discuss the topic.*

### **3. Joint Meeting with Juneau School District Board of Education**

#### **a. Introductions**

Introductions were made as per Roll Call above.

#### **b. Juneau School District Budget Presentation and Joint Assembly and Board of Education Discussion**

Juneau School District (JSD) Superintendent Frank Hauser presented the FY27 Budget Overview for JSD. The budget process (packet page 28) was started with a Preliminary Budget based on rolling over and maintaining current programs and services. This was adjusted for Average Daily Membership (ADM) and Pupil Teacher Ratio (PTR) that required staffing adjustments, only included the Operating Fund, and was unbalanced.

The Preliminary Budget was transitioned into the Juneau Board of Education's (BOE's) Proposed Budget. This is a balanced budget advised by public input as well as adjustments for State and CBJ Funding based on known information. This Proposed Budget requires BOE approval and is being presented to the Assembly by the April 1 deadline.

This process in turn will lead to the Adopted Budget, which will be balanced, include all funds, be approved by the BOE, and will go before the State Board of Education to be approved by the State by July 15, 2026. Since January 2026, JSD has held multiple meetings and public input sessions as part of their budget development process (packet pages 29 and 30).

Enrollment numbers (packet page 31) for JSD have been declining and are expected to continue to decline by about 1.5 to 2% per year. Anticipated enrollment for FY27 is 3,767 students between traditional, charter, and correspondence schools.

JSD revenue is based on CBJ, State, and Federal funds. State funding per Adjusted Average Daily Membership (AADM, packet page 32) has been relatively flat since 2025. The Base Student Allocation (BSA) from the State for FY26 was \$6,660 and it looks like this will be the same for FY27. This is the amount being used to build the FY27 budget.

JSD Chief Financial Officer Nicole “Nico” Herbert discussed proposed FY27 revenue (packet pages 33 and 34), which will be about \$76,000,000 if they receive the maximum contribution from CBJ. This includes the step down in the State hold harmless provision which have helped JSD bridge the decrease in enrollment for 3 years. FY27 will be the third and final year of the step down. Enrollment numbers are the cause of most of the decrease in State Foundation Funding with a 2% decline in enrollment. Ms. Herbert noted that it is important to consider that the hold-harmless revenue from the State will no longer be received in FY28. In FY27, CBJ’s funding will make up 47% and the State is about 52% of JSD’s FY27 budget revenue. Other local revenue, tuition, and Medicaid reimbursements make up the balance of the revenue. JSD is predicting that they will be using about \$5,700,000 of their fund balance to balance this budget.

Mr. Hauser described the historic and projected pupil-to-teacher ratios (PTRs, packet page 35). The FY27 Projected Budget maintains the PTRs from FY26 at all grade levels. For kindergarten through third grade, the PTR will be 26 to 1, from 4<sup>th</sup> through 6<sup>th</sup> grade, the PTR will be 28 to 1, and for secondary schools, 7<sup>th</sup> through 12<sup>th</sup> grades, the PTR is 30 to 1. It is important to note that this is a budgeting tool, that there will be variations in classes. Some will be a little bit higher; some will be a little bit lower. However, from a budgeting perspective, this amounts to maintaining the PTRs.

Mr. Hauser added that not all school districts across the State have been able to maintain their PTRs. He credits the hard work of the BOE and CBJ’s support for enabling JSD to maintain their PTRs.

JSD launched Balancing Act (packet pages 36 and 37), an interactive online budget simulation tool which gave the public the opportunity to experience being “hands-on” with the School District’s budget and to play with different possible scenarios. He noted that Balancing Act budgets had to balance for people to be able to submit them. Mr. Hauser thought that this was a helpful, important tool for the public to experience some of the budget process and learn how funds can be allocated with budgeting.

Ms. Herbert spoke of JSD’s expenditures by “function” and by “object” (packet pages 38 and 39). Looking at spending by function, over 75% goes directly to instructing students. Instructional support makes up over 18%, and non-instructional support makes up the other 6%. Tracking expenses by object, 86% of expenses go to salaries and benefits. Purchased services, which include utilities, are next at almost 9%, supplies and other expenses are over 4%, and transfers to other funds are over 0.7%. These are transfers from the Operating Fund to support deficits in programs such as Nutrition Services Special Revenue Fund, and Transportation Special Revenue Fund.

Additional information provided to increase JSD’s Budget transparency (packet page 40) include an All Funds Report with added descriptions of each fund identifying its specific purpose, detailed information for individual departments and school facility budgets, and amounts anticipated for FY27 compared to FY26.

Mr. Hauser addressed JSD’s funding request to CBJ (packet page 41). He stated that the Assembly has been generous in past years to provide additional funding for non-

instructional support, with FY26 funding totaling \$2,115,000. For FY27, they are requesting a reduced amount of \$2,109,000 for non-instructional programs including student activities, student transportation, food services, community schools, and the Learn to Swim program. For FY27, they are requesting that the Assembly fund general school operations at \$35,801,900, which is the maximum amount permitted according to the State Foundation funding formula. This is an increase of \$797,188 over the FY26 originally approved budget.

The FY27 budget reflects transparency, effective and efficient use of resources, and fiscal responsibility (packet page 42). In November 2025, JSD received a clean external audit with all funds "in the black." The FY27 budget represents JSD's best efforts to accurately anticipate or request funding resources and to work within these limits while providing a comprehensive yet sustainable level of services for students of the community.

On behalf of the Juneau School District and the Board of Education, Mr. Hauser thanked the Assembly and CBJ for their continued support of the Juneau School District.

Mayor Weldon asked about enrollment levels and if JSD expects continued decreases or hopes for a plateau. Mr. Hauser responded that at this time, they are seeing 1.5-2% enrollment decreases each year due to out-migration and birthrate reductions. There is hope that they will see some stabilization within the next 3 to 5 years due to the Coast Guard icebreaker coming to Juneau. In the meantime, another enrollment decrease is expected in FY28.

Assemblymember Smith asked about fund balance restrictions. Mr. Hauser stated that there is a State statute that districts cannot maintain more than 10% of the prior year's expenses as a fund balance, thus setting a cap on the amount that can be carried forward year after year. Additionally, BOE has a policy that requires at least 1.5% of the fund balance be held in reserve. Therefore, the two main guardrails are a cap based on prior year expenses and a bottom level at 1.5%.

Mayor Weldon asked about the FY27 fund balance amount that will be left after the budgeted use of some of it (bottom of packet page 34). Ms. Herbert answered that the fund balance will be around \$1,700,000.

Assemblymember Woll asked for more details about JSD's non-instructional funding request to CBJ (packet page 41) and what percentage of these programs are covered by CBJ funds. Mr. Hauser answered that the lion's share of these programs is covered by CBJ with additional funding by donations, fundraising, and staff-support. The funds requested for student transportation and food services are to address the deficit between anticipated support from State and Federal funding and what will be needed at the end of the year to cover the difference.

Mayor Weldon asked about the cost for high school activities and asked why it has been the same every year even though the high schools were consolidated into one building. Mr. Hauser answered that this is due to having more students in the one high school, so the need for coaches, instructors, and equipment hasn't changed much. When the school consolidation was done, the commitment was made to be able to allow all students to

participate and not have to turn anyone away from school activities.

Assemblymember Kelly asked about the line item for energy on the expenditures by object (packet page 39). Mr. Hauser answered that with support from CBJ, JSD has been able to take advantage of the Renewing America's Schools Grant. There was some uncertainty if that grant funding would come through. A part of the grant was allocated to upgrading some of the HVAC systems with a focus on becoming more energy efficient.

Assemblymember Brooks asked about the difference between energy and utility services lines. Ms. Herbert explained that the State requires the school districts to distinguish certain energy and utility expenses in different categories. Utility services primarily consist of heating oil and energy includes electricity and water.

Assemblymember Brooks asked about the operation and maintenance category on the expenditure by function chart (packet page 38). Ms. Herbert responded that operation maintenance is the general description that the State requires the districts to track. This includes all custodial services, the maintenance department, plus all utilities for heating and electricity.

Mayor Weldon asked what the transfers to other funds represent (packet page 39). Ms. Herbert explained that these transfers are general operating funds that are transferred to support transportation and the Nutrition Services Special Revenue Fund. In addition, the BOE also elected to continue universal free breakfast at a cost of about \$230,000.

Assemblymember Hall asked about prospective revenues (packet page 34), if Medicaid reimbursements fall in the "other" category, and are they only billing Medicaid for students enrolled in special education services. Mr. Hauser stated that to his knowledge they are only billing for students enrolled in special education services and he will get confirmation if that is correct. Assemblymember Hall stated that nursing services could also potentially be covered for students both in and outside of special education, which could be a potential source of additional revenue. She did recognize that there may be instability with this Federally funded source with the current administration. Mr. Hauser added that in their budget, there is support for health services and nurses, and these are some of the revenue sources that the lead nurse will be pursuing.

Assemblymember Hall asked what costs have shifted over to CBJ due to the reduced BSA funding. Mayor Weldon responded that some of these shifts have included student transportation and high school activities. Ms. Herbert added that it is important to note that funding for student transportation is based on enrollment. However, typically, even when enrollment goes down, in a place like Juneau, it is still necessary to cover the same geographical area, which causes an imbalance between funding and expenses.

Assemblymember Brooks asked if there has been conversation about consolidating JSD's maintenance services with those of CBJ's. Mr. Hauser stated that this was discussed during the school consolidation. One of the issues is that when they need maintenance/custodial needs, it typically needs to happen immediately, and it is important for the schools to have access to maintenance staff on site as needed. It was also determined at that time that consolidating with CBJ would likely cause the costs to

increase, not decrease, removing the primary motivation to pursue this as an option.

*The Committee continued to ask questions and discuss the topic.*

**c. Joint Assembly and Board of Education Discussion**

Assemblymember Brooks referenced the Dzantik'I Heeni Playground project design process and how the design was redone three times with a CBJ design cost that inflated to well over \$100,000. Assemblymember Smith stated that he believed the issue may have been the lack of a clearly stated price cap for the project from the onset. When the project design came in with an estimated project price above what the Assembly wanted, the design had to go back for reworking, and this drove the design costs up.

School Board of Education (BOE) Member Dr. Elizabeth Siddon stated that she was the Chair of the Facilities Committee through most of the development of that project, and leaving the budget piece aside, she hopes that in the future, the Joint Facilities Committee can hash out a better process for any joint projects.

BOE President Britteny Cioni-Haywood agreed with Dr. Siddon and added that it was a rough process, and it would be much appreciated to develop a better understanding of the flow and process to improve things for future projects.

BOE Member Jenny Thomas noted that with getting new boilers for schools, she sees a similar scenario where plans are changing and the design costs are increasing. She suggested a cap or an agreement as to how all of CBJ/BOE funds serve all of the community. She said it does not make sense to her for the School District to pay CBJ to do the design of a boiler installation to go into a building that CBJ essentially owns.

Assemblymember Woll stated that the Dzantik'I Heeni Playground project was indicative of a larger issue that she has observed since joining the Assembly. She said that there seems to be a lack of clear communication between the Assembly and the BOE. She added that she is not blaming anyone there, but that each group has authority in its own sphere, and when they try to talk or do projects jointly, there have been challenges, even when they have shared values and goals. She felt that with the BOE participating in this meeting with the Committee, it would be helpful for all of them to hear from BOE Members about what they need from the Assembly and how communications can be improved.

BOE Member Steve Whitney stated that he was not on the Board when the Dzantik'I Heeni Playground project first started, however, he became the Chair of the Facilities Committee when Dr. Siddon stepped down, and there are certain things that he feels are important. For the two schools that ended up at Dzantik'I Heeni, this was a dramatic change as they were uprooted to move there, leading to intense feelings and frustration. In the Lemon Creek community, kids were split up into different schools when they lost the school in their neighborhood.

BOE Member Melissa Cullum commented that as a new board member, the bidding process and the way it was explained to her as she was onboarding was very unclear, to the extent that it seemed no one knew if it was a CBJ project or a School District project.

She spoke to some of CBJ's project managers who tried to explain the process. Having done construction for years, this bidding process seemed odd to her. She did not recall that the BOE had a say in the playground equipment. She suggested that in the future, there needs to be communication between the City and the Board so that it is clear how the process will go, who will be responsible for what, and who will be making decisions.

Mayor Weldon noted that the Assembly also did not choose the playground. Ms. Cioni-Haywood clarified that there was a design company that brought options to the school community to gather feedback on the equipment, so there was input at that time from the schools that were in that building.

BOE Member Amber Frommherz stated that a lesson to be learned is the challenge of using a third-party vendor for a project for their expertise, while determining how much trust you put into that vendor. There will be more projects and vendors in the future, and providing specific plans, requests, and budget limitations at the start of the project could help them avoid a repeat of this scenario down the line.

Ms. Cioni-Haywood stated that they have had conversations recently about having an updated facilities assessment done. Ms. Thomas explained that at some point in the past, they had an assessment to look at all their facilities, efficiencies, capacities, safety systems, and how they could best be used for JSD. Mr. Whitney stated the assessment was requested by a joint Assembly-JSD Committee in 2017. His recollection is that the contractor was Jensen Yorba Lott, and they brought in subcontractors who were experts in education. Much of this information from this assessment is now stale, such as finance and maintenance costs.

Ms. Cioni-Haywood asked about flood mitigation and what the JSD's responsibilities are for Mendenhall River Community School (MRCS). Robert Barr, Deputy City Manager, responded that during flood response, CBJ is quick to contact the superintendent's office if they need to access school property as part of the response or to protect the property. He added that last year there was protective work done in culverts either on or very close to MRCS to keep water off school property. He stated that flood protection of public property is prioritized during an emergency response.

Dr. Siddon stated that back in September or October the Facilities Committee was briefed on flood mitigation, fencing, bank stabilization, and the driveway into MRCS and told that JSD would be responsible for these expenses out of their maintenance budget. She asked then and has still not received a clear answer as to why these expenses are not under the umbrella of the city flood mitigation response.

Mayor Weldon asked what the flood impacts were to MRCS. Mr. Whitney answered that the biggest impact was bank stabilization needed to keep the school's entry driveway from collapsing into the river, as well as some tree cutting. He agreed with Dr. Siddon that roles and responsibilities were unclear. Mayor Weldon agreed that that this needs to be clarified.

Assemblymember Brooks asked if there was any consideration to reestablishing the school's old entrance on the other side of the property.

Dr. Siddon added that it is almost \$1,000,000 for the total project costs for flood mitigation at MRCS including the bank stabilization.

Mr. Whitney said that the Army Corps of Engineers recommended the bank stabilization, however, whose responsibility it would be and where the funding would originate were areas of confusion.

Ms. Thomas stated that whether the entrance is moved or not, they must repair the bank and the fallen fence due to safety concerns.

Ms. Cioni-Haywood asked about the partnership in after-school childcare and what is happening with that program. Mayor Weldon said that there is a private company working on this for three schools. The last thing that she knew, they were looking for a sponsor, and she asked if anyone on the Assembly knew if they had found a sponsor. Assemblymember Smith stated that he has been speaking to members who have been advocating for funding for after-school and summer school-aged care. There was concern that an Assembly Community Grant as part of the FY27 budget process would take too long, and they were evaluating the possibility of putting forth an ordinance. Mayor Weldon said that in her estimation this does not rise to the level of an ordinance, and the people seeking funding were told to find an Assembly sponsor for a Community Grant. Mr. Hauser added that if funding were available, he feels confident that JSD could find space to locate childcare in a school or schools as soon as this summer.

Mayor Weldon asked, if an ordinance were to come forward, would JSD be looking for CBJ to fully fund school-related childcare. Ms. Thomas stated that because they do not have funds in their budget, and they eliminated Rally due to lack of available staff, that yes, they would be looking to CBJ to provide all of this funding.

*The Committee and Board continued to discuss the topics.*

Assemblymember Steininger asked about looking forward at sustainability of the operating budget considering the JSD fund balance, anticipated declining enrollments, and associated declining revenues. Ms. Herbert responded that they have been discussing how to make sure they are fiscally responsible while not making unnecessary cuts. She noted that the vacancy gap tends to provide cost savings even with hiring substitutes or contracting with third parties. They discussed whether to project a vacancy rate for FY27 as they have in past years with the Board of Education. They decided to budget for a 100% fill rate. In the beginning of the school year, they will evaluate the initial vacancies, monitor them, and will develop a better estimate for the FY27 vacancy rate and what additional funding this will create for the next budget cycle. Another factor they considered is health insurance. In the past, JSD budgeted for 100% of employees to participate in health insurance. For FY27 they decided to strategically use a 10% health insurance waiver rate. Like the vacancy factor, they will have a better idea of the reality in September and October 2026. Leftover funds from position vacancies and unneeded health insurance will potentially increase the fund balance going into FY28.

Ms. Cioni-Haywood remarked that balancing a budget from prior year fund balance has risks. If there are lower vacancies, higher insurance participation, and other factors that

impact these numbers, using the fund balance could become problematic. However, they have opted to use one and not both for the upcoming FY27 budget to alleviate some of this risk.

Assemblymember Kelly stated that he is inspired by the conversation about improving communication between their groups. He does not want to add additional meetings to either group's calendars or add more topics to the liaison role for the BOE's one-hour long lunchtime meetings. He speculated that perhaps there is a way for the liaison role to be used differently than that of primarily an observation role. He added that BOE members are welcome to reach out to him or any other Assembly member.

Ms. Cullum noted that in terms of potential changes to BSA, there is legislation that is discussing charter schools. If it goes through, JSD would receive additional funding for correspondence students.

*The Committee and Board continued to discuss the topics.*

**Motion: by Assemblymember Woll to direct CBJ staff to work with JSD staff on a proposed process for both bodies to better communicate and make decisions about JSD facility joint projects.**

**Amendment: by Assemblymember Brooks to have members of each of CBJ, JSD, and Staff get together and work on updates for rules of procedures and updates on subcommittee bodies.**

**Objections to Amendment: by Mayor Weldon and Assemblymember Hall.**

**Roll Call Vote on Amendment to the Motion**

**Ayes:** Brooks

**Nays:** Smith, Kelly, Hall, Adkison, Steininger, Woll, Mayor Weldon

**Amendment failed. One (1) Aye, Seven (7) Nays.**

**Original motion passed by unanimous consent.**

**Motion: by Dr. Siddon to move the previous motion on behalf of the School Board of Education.**

**Second: by Ms. Frommherz**

**Motion passed by unanimous consent.**

**4. Information Only: Updated AFC Budget**

**E. ADJOURNMENT**

*The meeting was adjourned at 9:04 pm*

# Agenda for Today

## Start Time

## Agenda Item

10:30am

FY26 Financial Update and Forecast  
FY27 Summary of Total Budget  
FY27 Major Revenues  
FY27 Manager's Proposed Budget  
FY27 Debt Service

12:30pm

Lunch – 30 minutes

1:00pm

FY27 Capital Improvement Program Presentation

1:30pm

Community Input Summary

2:00pm

Initial Service Reduction Discussion  
FY27 Budget Guidance Agreement  
FY27 Service Reduction Discussion  
FY27 Individual Service Reduction Work Session

# Fiscal Update

## FY26 Forecast

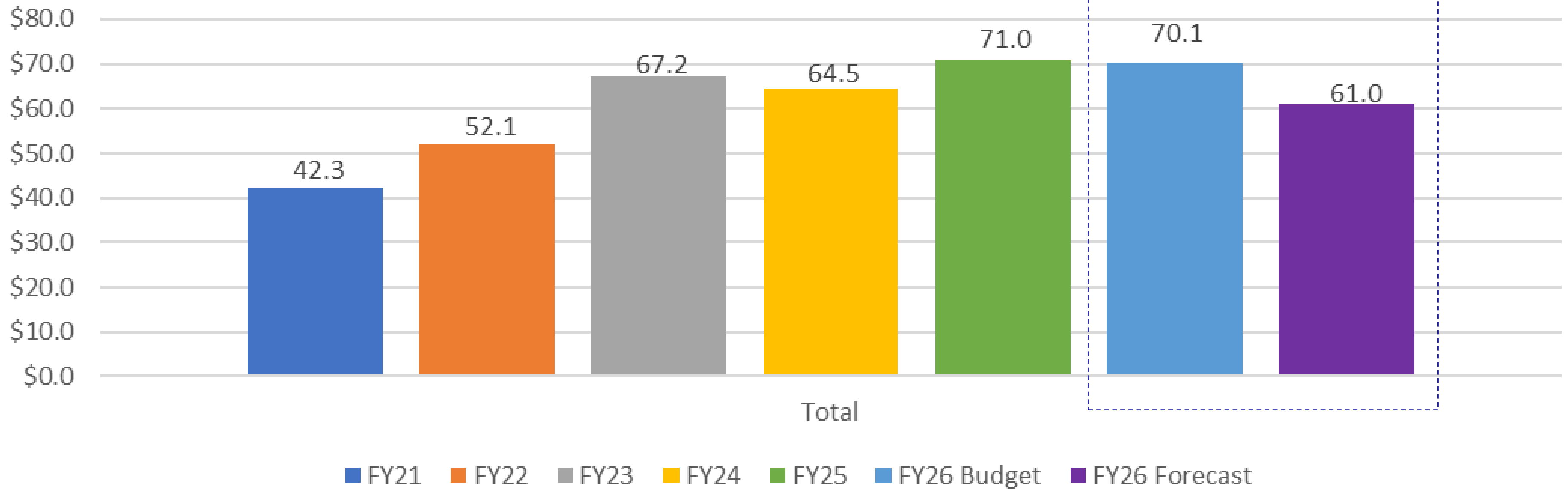
# General Government

(includes Sales Tax Fund)

Type of Revenue	FY26 Budget	FY26 Forecast	Budget Surplus/ (Deficit)
Various charges for services	9,379,800	9,143,000	(236,800)
Federal	4,221,000	4,478,600	257,600
<i>Grants</i>	753,300	868,000	114,700
<i>PILT</i>	2,917,700	3,060,600	142,900
<i>Rural Schools</i>	550,000	550,000	-
State	6,005,700	5,159,400	(846,300)
<i>Grants</i>	5,233,300	4,497,500	(735,800)
<i>State Shared Revenue</i>	686,900	568,700	(118,200)
<i>ASHA in Lieu of Taxes</i>	85,500	93,200	7,700
Investment	6,695,100	10,392,900	3,697,800
Property Tax	57,625,300	57,821,900	196,600
Sales Tax	70,382,700	61,063,700	(9,319,000)
Liquor Sales Tax	1,270,000	1,200,000	(70,000)
Marijuana Sales Tax	440,000	430,000	(10,000)
Motor Vehicle Registration	720,000	720,000	-
Interdepartmental Charges	7,539,500	7,495,200	(44,300)
Other	902,100	2,624,600	1,722,500
<b>Total</b>	<b>\$ 165,181,200</b>	<b>\$ 160,529,300</b>	<b>\$ (4,651,900)</b>

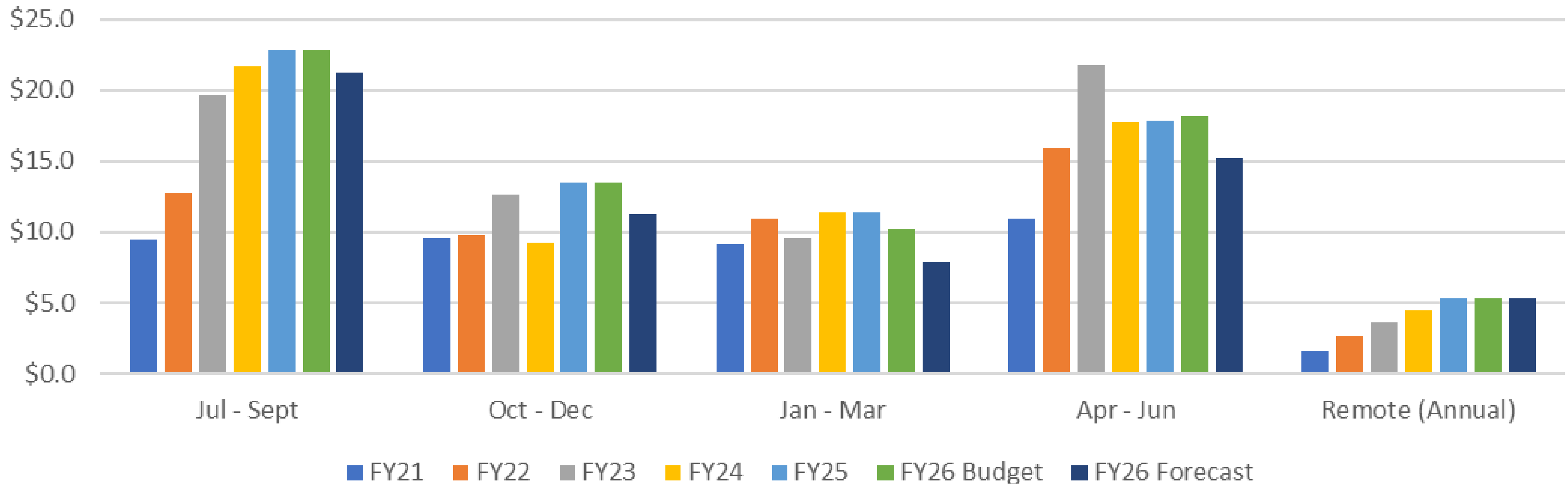
# Sales Tax

Sales Tax by Fiscal Year  
*(in \$millions)*



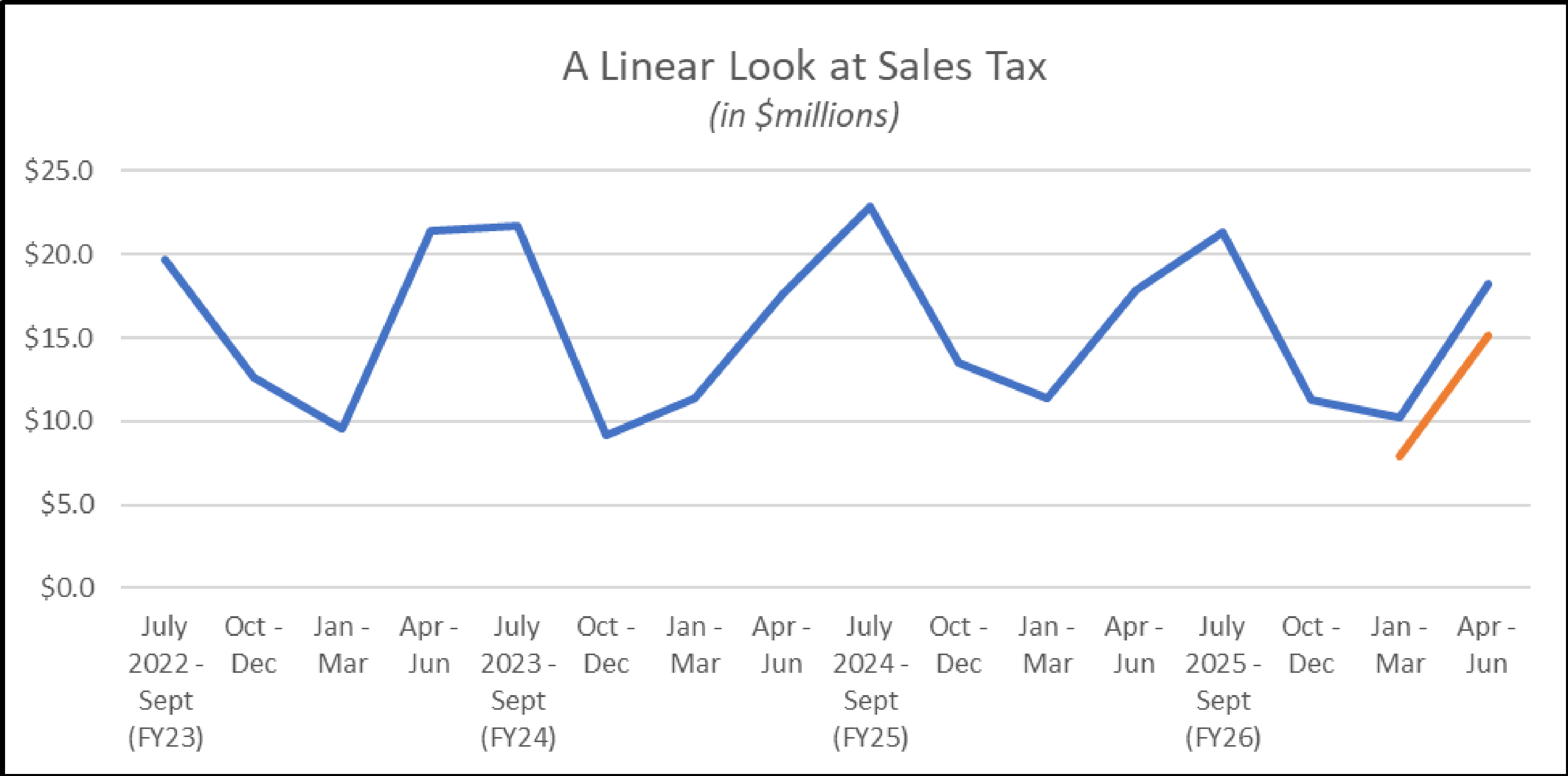
# Sales Tax

Sales Tax by Quarter  
(in \$millions)



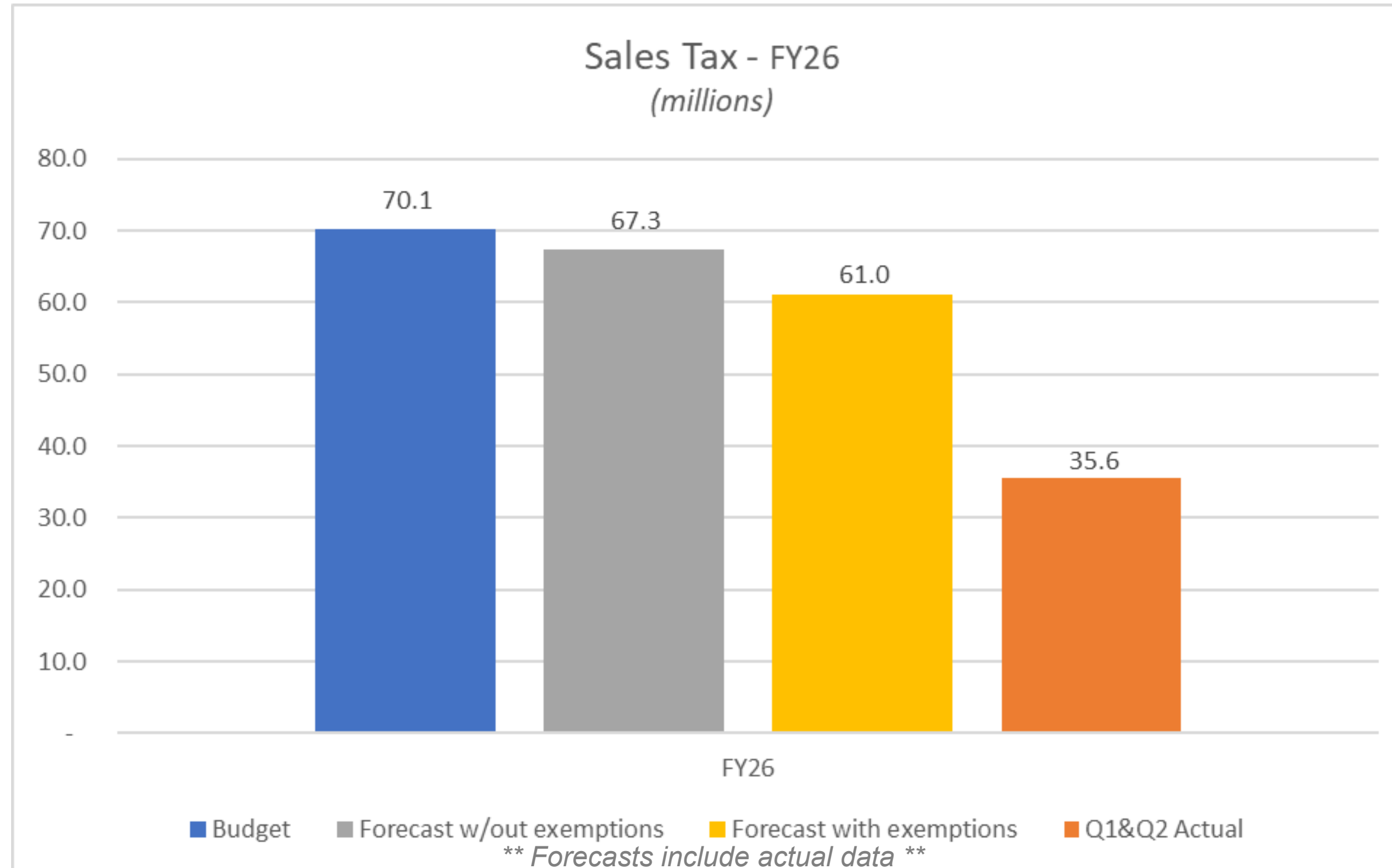
FY26 Third Quarter (Jan - Mar) is due April 30  
First full quarter with new sales tax exemptions

# Sales Tax



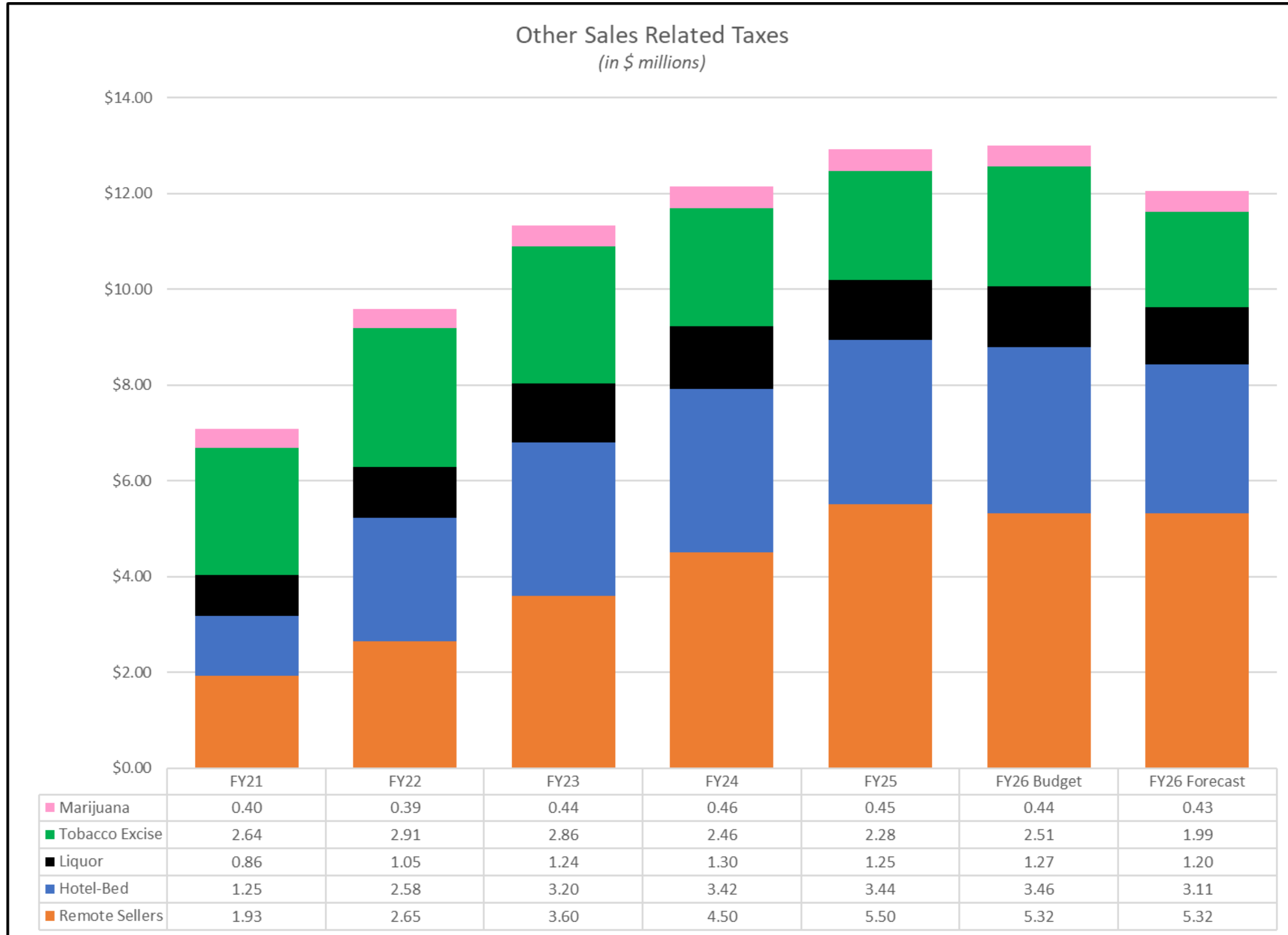
FY26 Third Quarter (Jan - Mar) is due April 30  
First full quarter with new sales tax exemptions

# FY26 Sales Tax Annual Total



FY26 Third Quarter (Jan - Mar) is due April 30  
Data available approximately May 20  
First full quarter with new sales tax exemptions

# Other Sales Related Taxes



# Non-General Government Expense

Department/Fund	FY26 Budget	FY26 Forecast	Under or (Over) Budget	Percent Under Budget
Airport	14,978,400	14,868,700	109,700	0.7%
Docks	3,583,500	3,490,800	92,700	2.6%
Downtown Parking	1,058,100	1,005,200	52,900	5.0%
Eaglecrest	5,777,900	4,819,100	958,800	16.6%
Facilities Maintenance	5,130,200	4,754,900	375,300	7.3%
Fleet Maint & Reserve	16,438,300	13,906,000	2,532,300	15.4%
Harbors	9,308,200	9,072,000	236,200	2.5%
Hospital	157,311,300	160,798,400	(3,487,100)	-2.2%
Lands & Resources	3,967,700	3,972,300	(4,600)	-0.1%
Risk Management	37,817,100	35,932,900	1,884,200	5.0%
Wastewater	19,496,200	18,510,200	986,000	5.1%
Water	8,541,800	8,371,900	169,900	2.0%
<b>Total</b>	<b>\$ 283,408,700</b>	<b>\$ 279,502,400</b>	<b>\$ 3,906,300</b>	

# General Fund

(excludes Sales Tax)

Type of Expense	FY26 Budget	FY26 Forecast	Budget Surplus/ (Deficit)
Personnel Services	66,191,800	61,027,000	5,164,800
Commodities and Services	36,025,600	35,736,500	289,100
Assembly Grants	9,646,700	9,629,100	17,600
Assembly Special Contracts	205,000	200,000	5,000
Contingency	20,000	20,000	-
Capital Outlay	220,800	354,100	(133,300)
Support to Other Funds	42,021,800	42,238,500	(216,700)
<b>Total</b>	<b>\$ 154,331,700</b>	<b>\$ 149,205,200</b>	<b>\$ 5,126,500</b>

# General Government Fund Balance

	Unrestricted Balance	Restricted Balance	TOTAL
<b>FY25 Ending Balance</b>	<b>32,027,800</b>	<b>16,555,000</b>	<b>48,582,800</b>
FY26 Budgeted Revenue	196,166,239	3,300,000	
FY26 Budgeted Expenses	(203,899,039)	(3,045,800)	
Deferred Maintenance CIP	(2,000,000)		
MEBA/Unrep Negotiated Lump Sum Payments (One-Time)	(817,700)		
MEBA/Unrep Negotiated Wage Increases - Additional 1% over Budget	(428,500)		
Dzantik'i Heeni Playground	(735,000)		
Assembly Chamber Audiovisual Upgrades	(150,000)		
Cold Weather Emergency Shelter Operations Increase	(125,000)		
Emergency Shelter Extension (pending)	(208,487)		
Marine Passenger Fees - unspent appropriations	(1,241,600)		
Eaglecrest Deappropriation		540,348	
Investment Income Above Estimates	3,697,800		
Federal PILT and Childcare Grant	1,002,900		
Returned appropriations (RALLY, North Terminal, Gastineau Human Svc)	3,959,106		
Revenue forecast below budget	(845,254)		
Sales Tax below budget without exemptions	(2,800,000)		
Sales Tax Exemptions - Operating	(3,840,000)		
Sales Tax Exemptions - Projects	(2,560,000)		
Changes to PSEA/IAFF assumptions, Municipal Bldg Maint. Fee	(1,015,900)		
Anticipated Non-Personnel Services Lapse	178,400		
Anticipated Personnel Services Lapse	4,365,100		
<b>Change in Fund Balance</b>	<b>(11,296,935)</b>	<b>794,548</b>	<b>(10,502,387)</b>
<b>FY26 Projected Ending Balance</b>	<b>20,730,865</b>	<b>17,349,548</b>	<b>38,080,413</b>

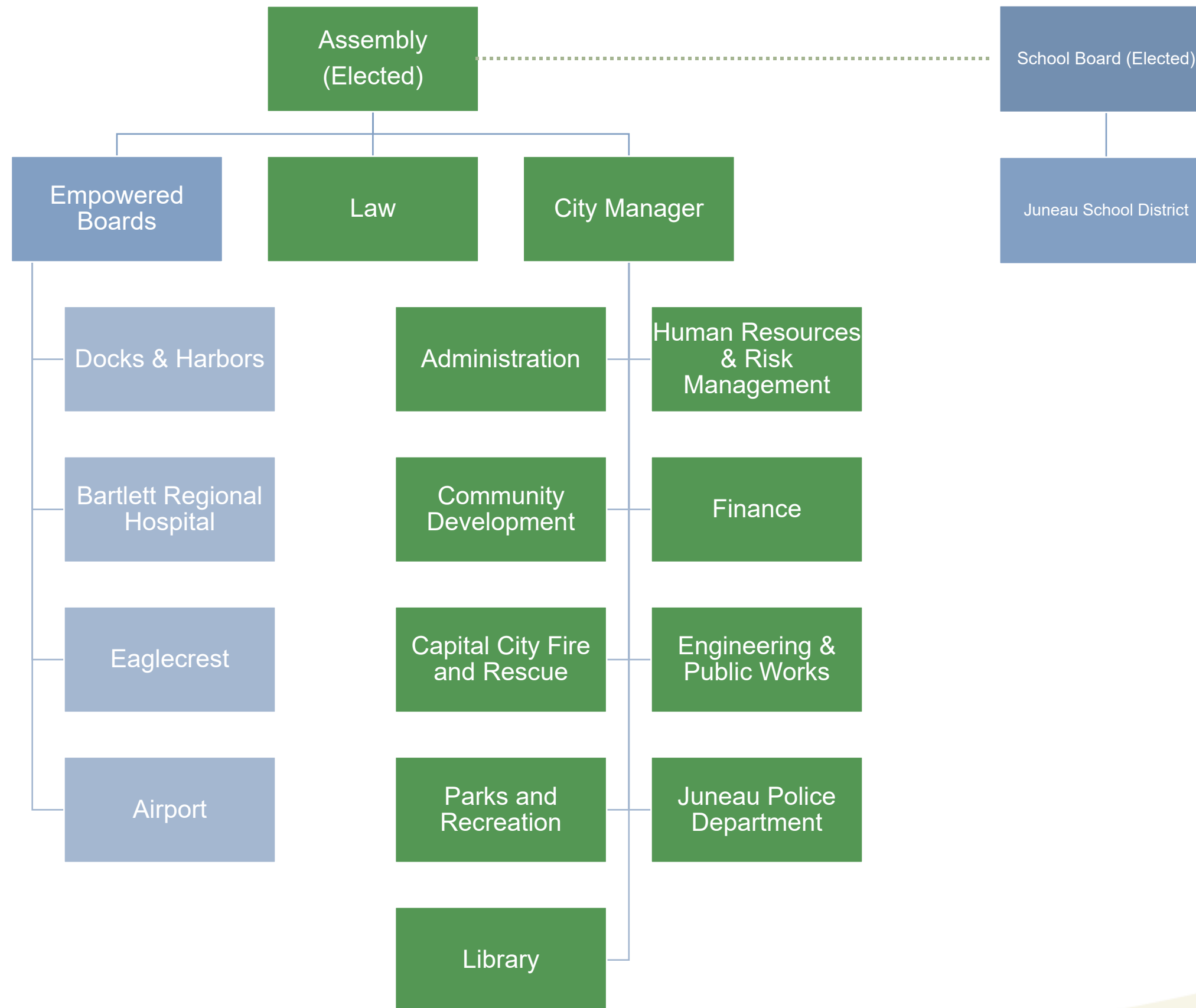
RBR per resolution  
should be \$24.2M at  
end of FY27

# Questions on the FY26 Forecast?

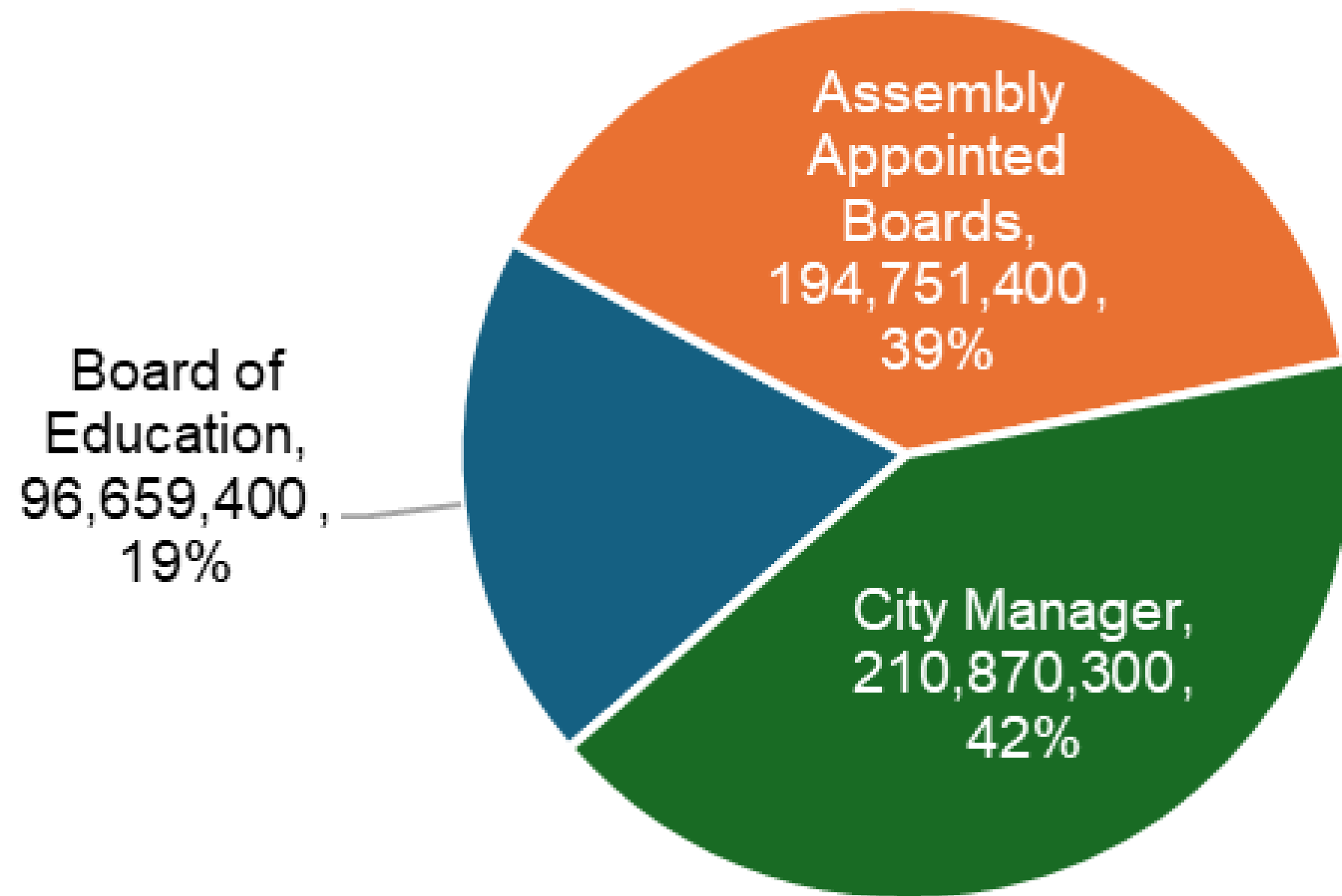
# Big Picture Summary

The next three pie charts summarize Revenue, Expenditures and FTE across the entire entity meaning: JSD, BRH and CBJ.

# Manager's Proposed Budget



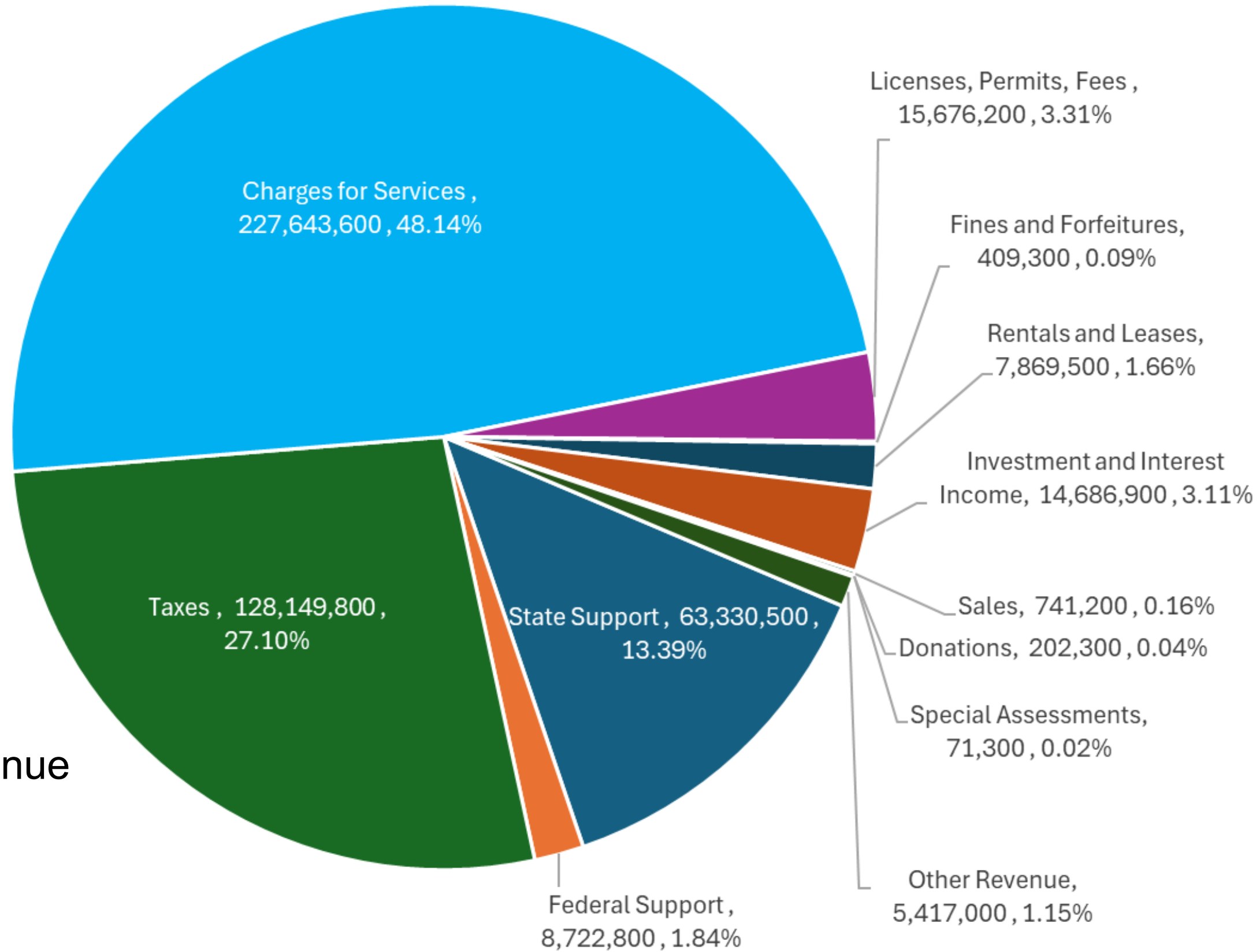
# FY27 Expenditure Budget by Authority



# CBJ Revenue Sources

## FY27 Proposed Total \$472,920,400

(JSD, BRH & CBJ)

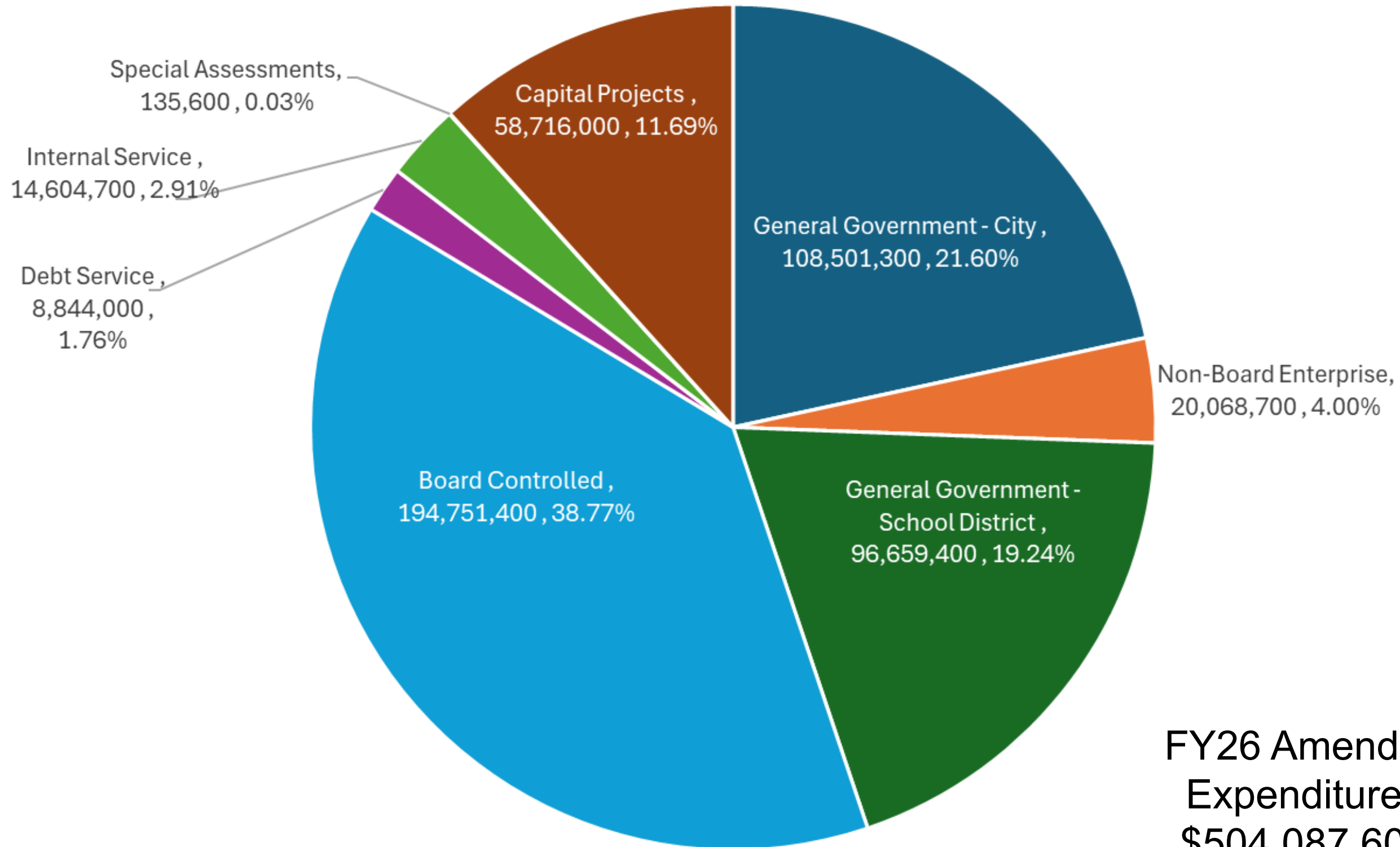


FY26 Amended Revenue  
 \$468,936,400  
 Increase \$4.0M

# CBJ Total Expenditures

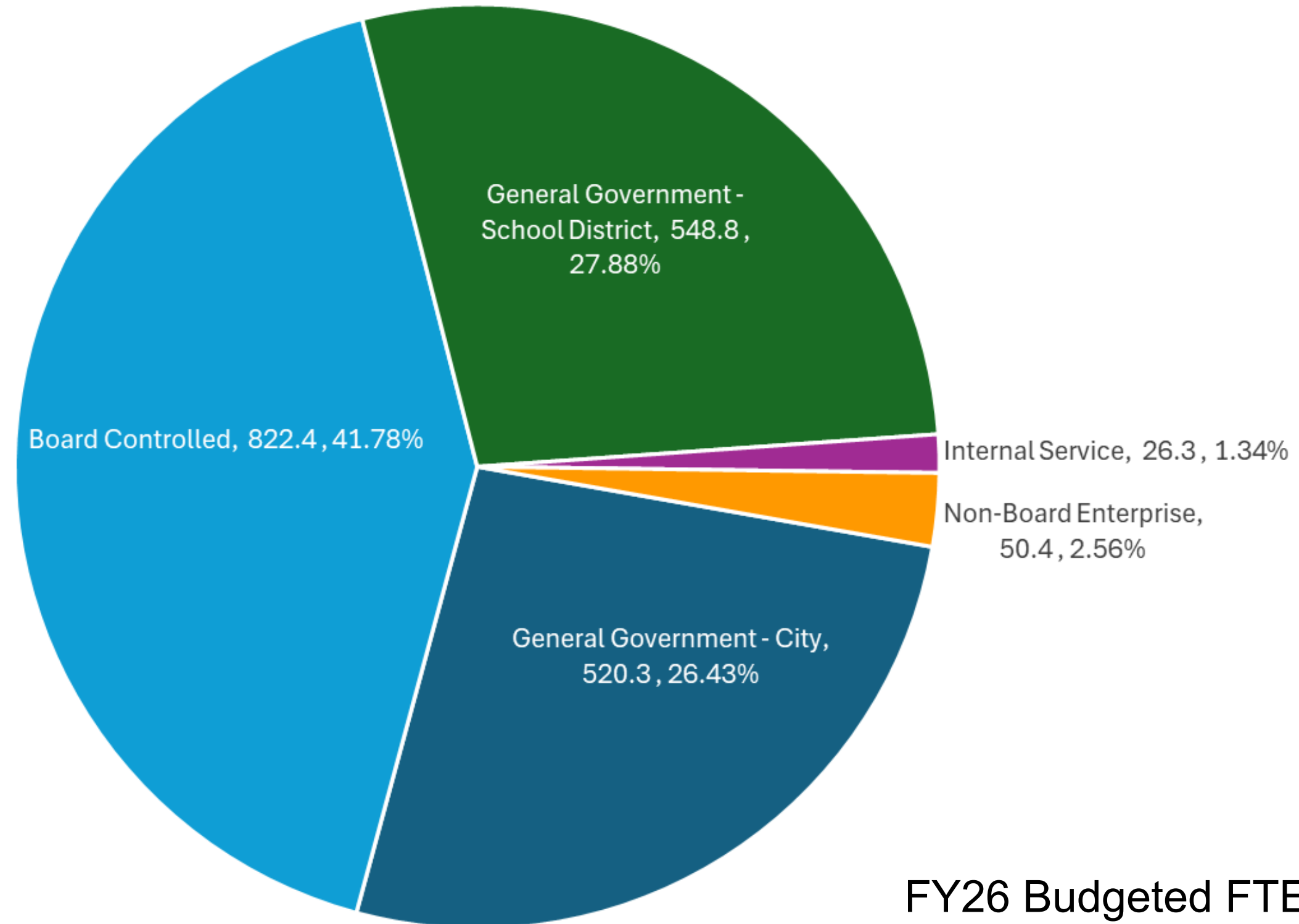
## FY27 Proposed \$502,281,100

(JSD, BRH & CBJ)



FY26 Amended Expenditures  
\$504,087,600  
Decrease \$1.8M

# CBJ Staffing in Full-Time Equivalents FY 27 Proposed Total 1,968.21 (JSD, BRH & CBJ)



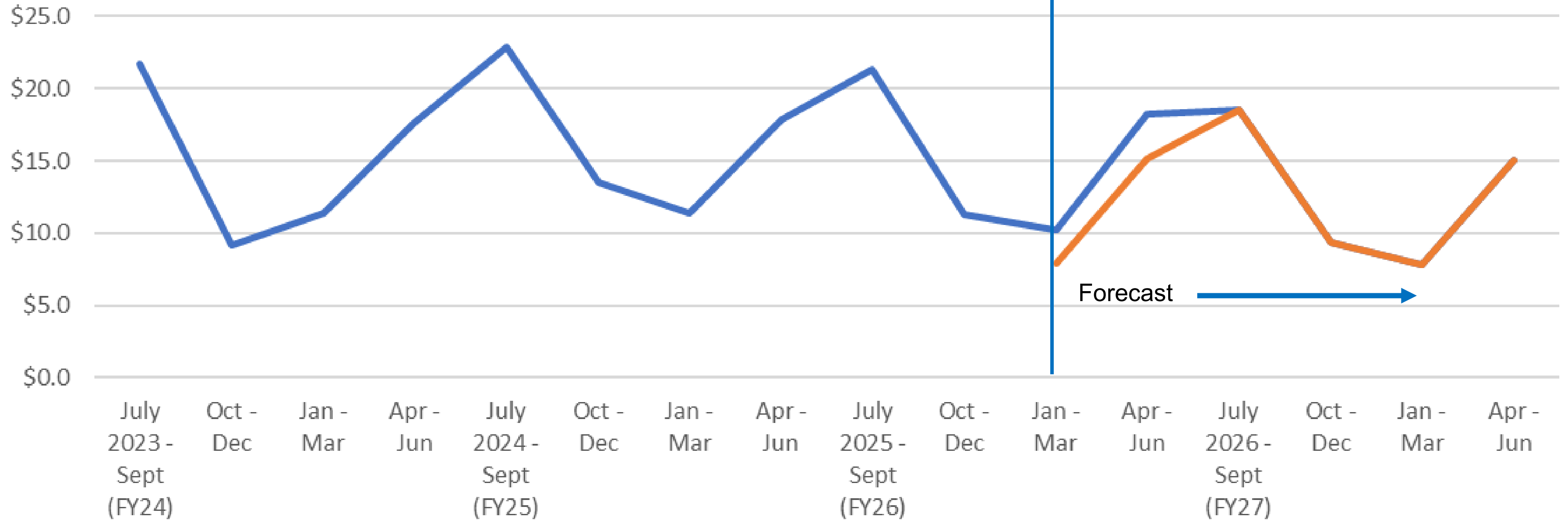
FY26 Budgeted FTE's  
1,899.19  
Increase 69.02

# Revenue Sources Highlights

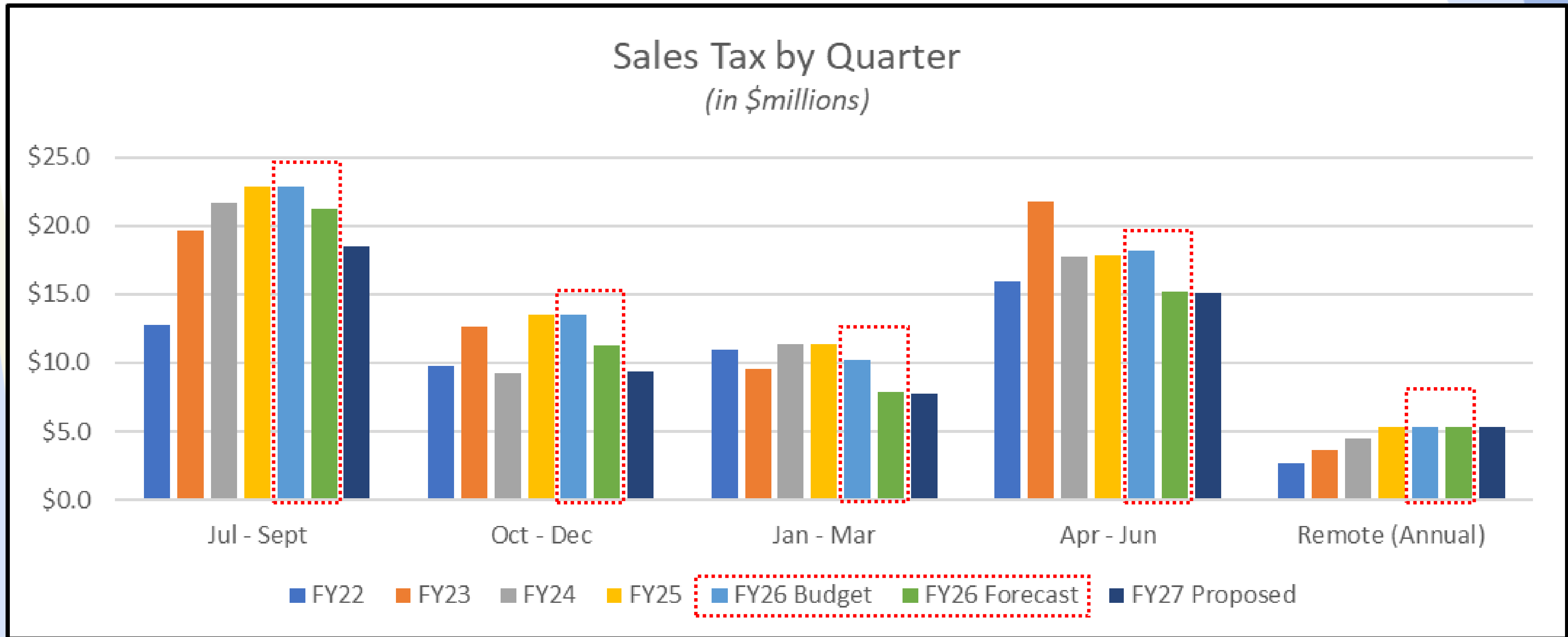
- Lower Sales Tax revenue
  - exemption and experience
- Reduced other sales-related taxes
- Stable Property Tax revenue
- Increased support for cruise lines & passengers
- Other revenue increases

# Revenue Sources – Sales Tax

A Linear Look at Sales Tax  
(in \$millions)

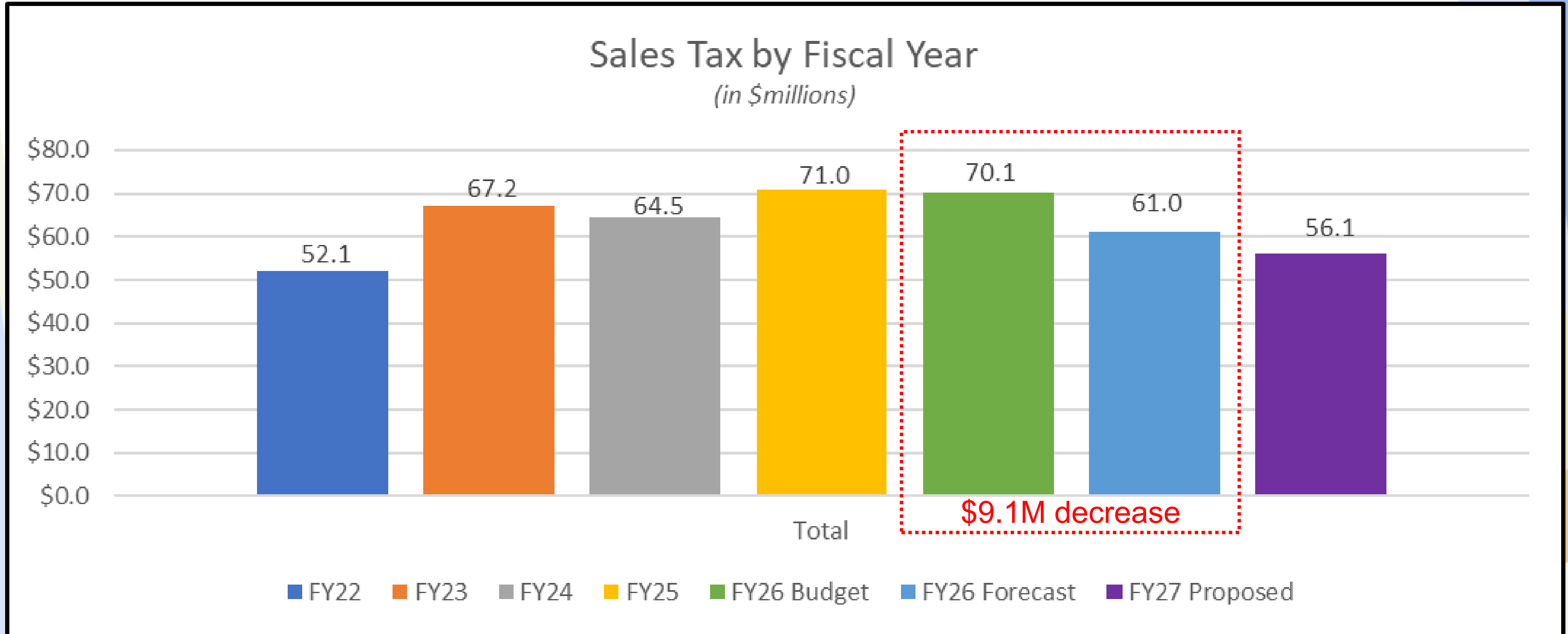


# Revenue Sources – Sales Tax



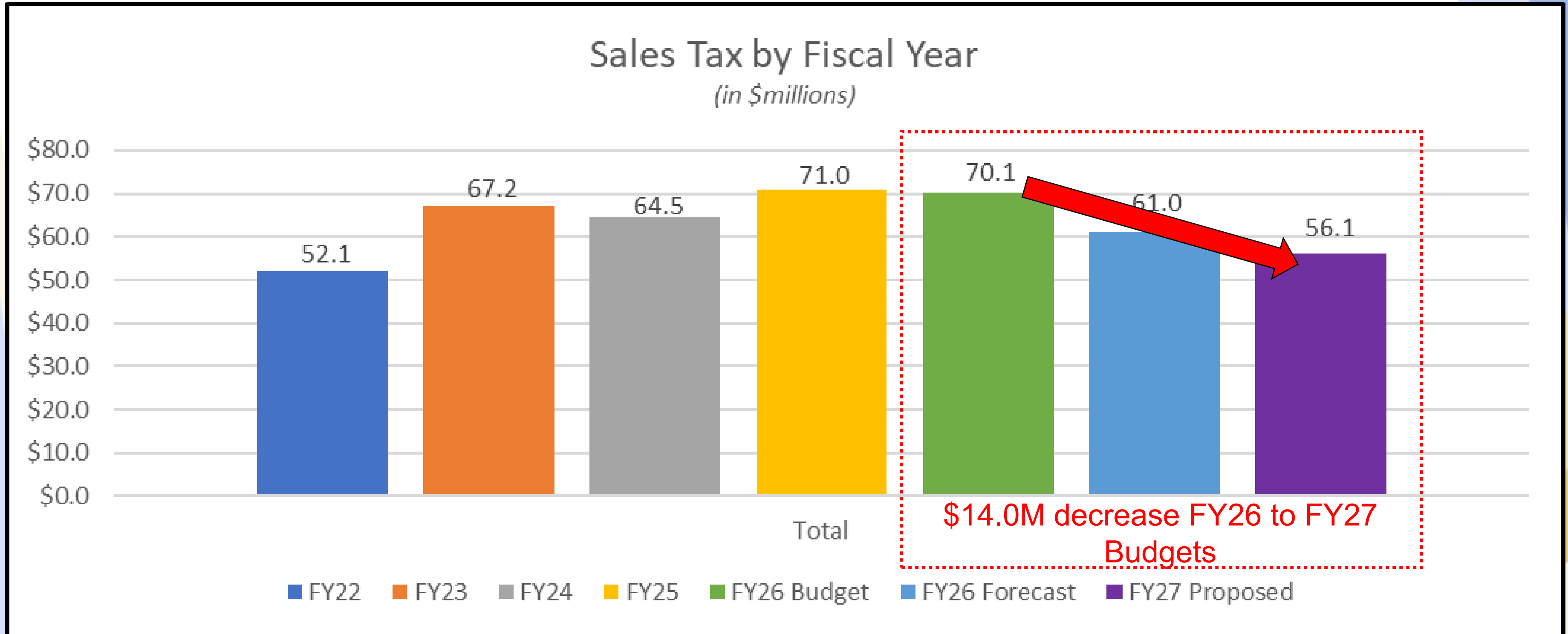
# Revenue Sources – Sales Tax

*(Includes Remote Sellers)*

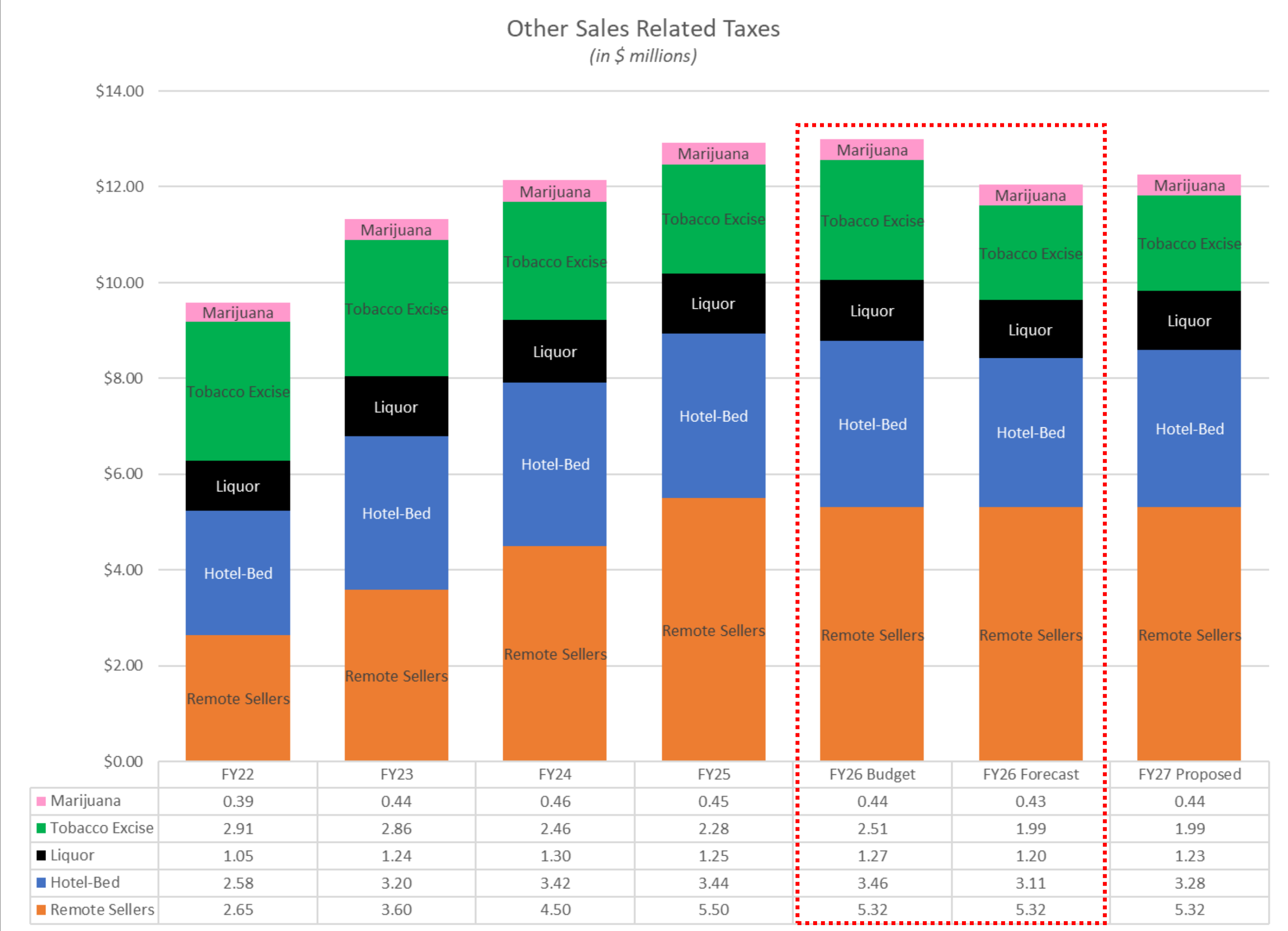


# Revenue Sources – Sales Tax

*(Includes Remote Sellers)*



# Revenue Sources – Other Taxes



# Assessed Valuations

Taxable Assessed Valuation	FY 2026 Valuation (2025 Values)	FY 2027 Valuation (2026 Values)
Roaded	\$ 6,017,747,186	\$ 6,121,858,259
Roaded without Fire	38,866,953	39,297,025
Non-Roaded	510,361,777	545,694,734
Total	\$6,566,975,916	\$6,706,850,018

Increase of \$139,874,102 or 2.1% increase

Property Tax Revenue increase of \$110,498 in FY27  
9.0 mill rate excluding debt service

# Support for Cruise Lines & Passengers

## CBJ Marine Passenger Fee (MPF) Allocation

Third-party consultant calculates MPF allocation each year

FY27's allocation is increasing \$348,200

Police, Fire, Streets, Parks & Landscaping, Tourism Management

## CBJ Dockage Fee Increase effective spring 2026

Assembly increased dockage fees resulting in \$3.3M additional revenue for FY27.

\$2.3M supports services for cruise ships and passengers not already supported through the CBJ MPF.

Police, Fire, Streets, Downtown Parking and Library

\$817,000 support for services through Docks

\$201,500 transferred to CIP project for water and sewer lines directly supporting ships and passengers

# Other Revenue Changes

## INCREASES

Investment Earnings increased \$1.9M over FY26 Budget

CDD revenues increased based on current permit trends by \$194K

Parks & Recreation various fee increases totaling \$320K

## DECREASES

Grants decreased (Emer Prog and Transit) by \$1.0M

MPF allocation reduction for Transit of \$668K

Community Assistance (State) by \$121K

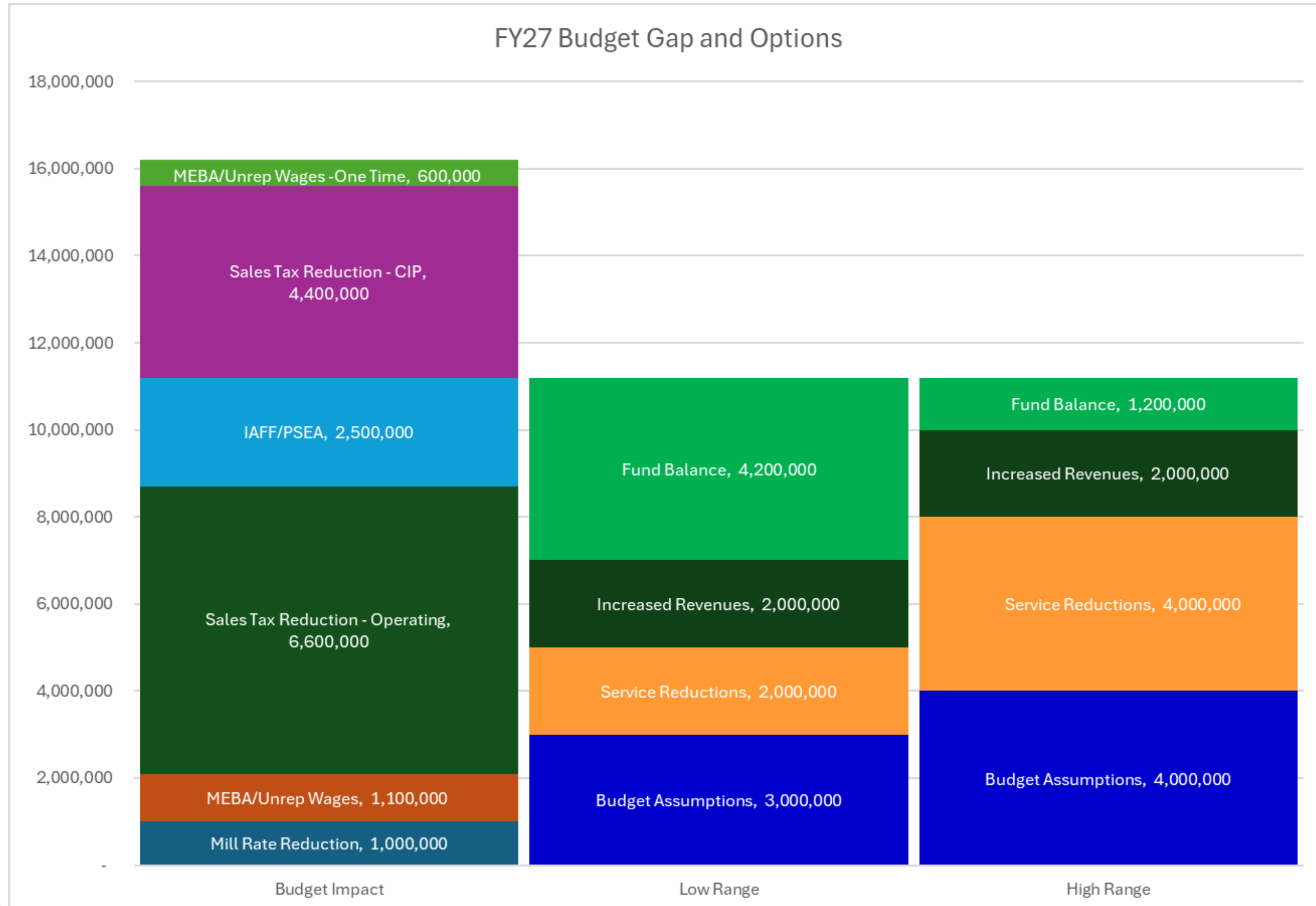
# General Government Expenditures

	FY26		FY27	FY26 Amend
	Amended Budget	Projected Actuals	Proposed Budget	minus FY27 Prop
<b>General Governmental Funds:</b>				
Mayor and Assembly Administration:				
City Manager	11,850,300	11,773,000	9,552,100	2,298,200
City Clerk	4,397,300	4,015,300	4,010,900	386,400
Information Technology	988,000	866,000	979,600	8,400
Fire/Emergency Medical Services	4,900,600	4,772,800	5,042,400	(141,800)
Community Development	15,464,500	14,111,100	16,270,800	(806,300)
Finance	4,218,700	3,781,100	3,790,800	427,900
Human Resources	7,741,200	7,805,700	8,504,600	(763,400)
Law	1,012,400	926,200	1,004,500	7,900
Libraries	2,758,400	2,562,600	2,640,500	117,900
Parks and Recreation:	4,270,400	4,024,300	4,206,400	64,000
Parks and Landscape	3,540,400	3,369,400	3,527,600	12,800
Youth Services	3,108,500	2,941,800	3,168,500	(60,000)
Administration and Recreation	2,899,300	2,718,400	2,899,200	100
Aquatics	3,111,900	3,163,300	3,260,300	(148,400)
Centennial Hall (Visitor Services)	708,700	708,700	715,400	(6,700)
Police	22,614,900	20,389,700	21,665,400	949,500
Public Works & Engineering:				
General Engineering	380,100	1,236,100	254,300	125,800
RecycleWorks	2,555,600	2,507,800	2,636,000	(80,400)
Streets	7,224,900	7,111,300	7,229,700	(4,800)
Transit	8,563,800	8,181,900	8,535,000	28,800
Support to Other Funds	42,021,800	42,238,500	39,855,400	2,166,400
Interdepartmental Charges	(6,889,500)	(6,961,000)	(7,546,200)	656,700
Capital Projects Indirect Cost Allocation	(650,000)	(534,200)	(550,000)	(100,000)
<b>Total</b>	<b>\$ 146,792,200</b>	<b>\$ 141,709,800</b>	<b>\$ 141,653,200</b>	<b>\$ 5,139,000</b>

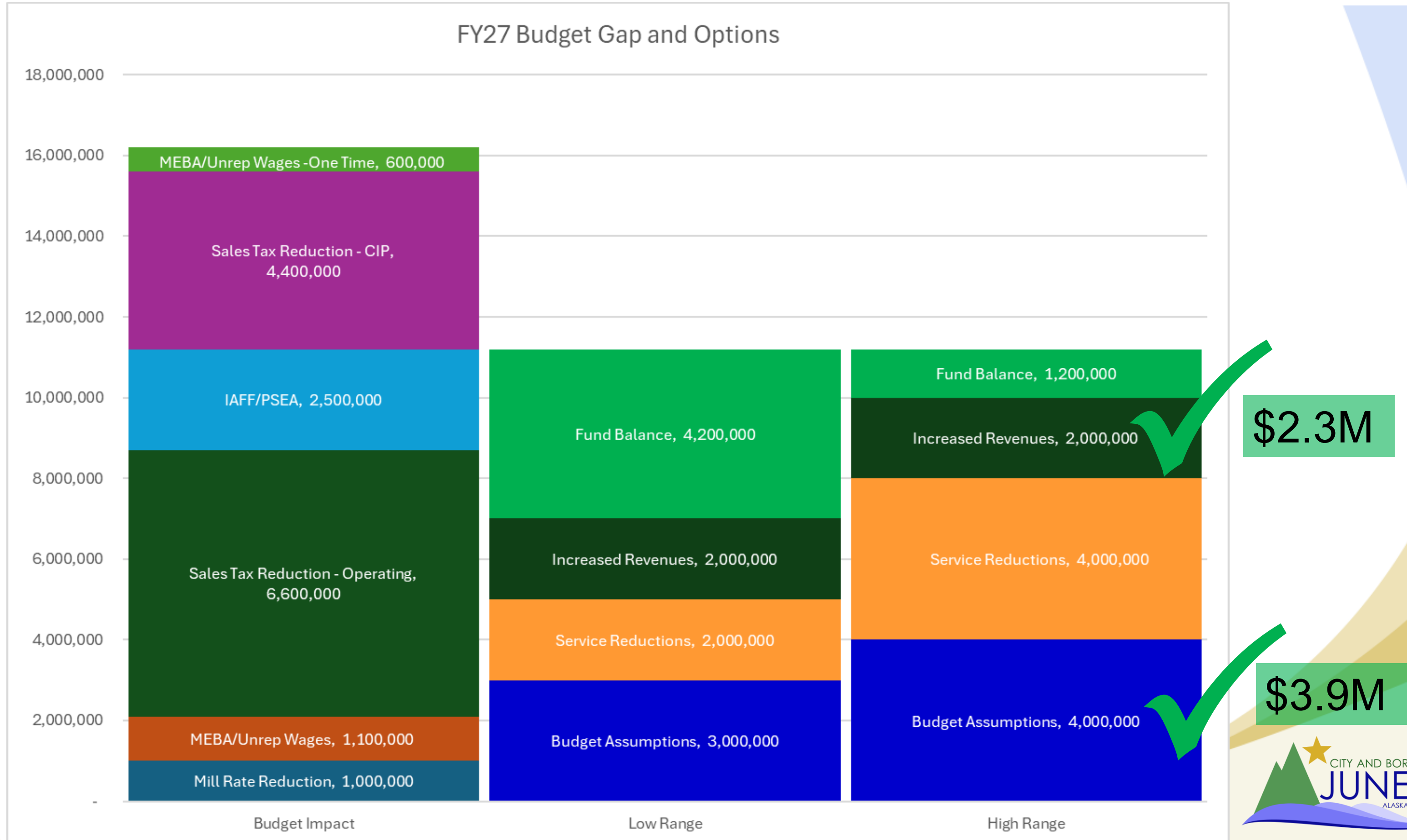
# General Government Expenditures

	FY26			FY27
	Adopted Budget	Amended Budget	Projected Actuals	Proposed Budget
<b>General Governmental Funds Support To:</b>				
Education - Operating	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	-
Eaglecrest	930,000	930,000	930,000	930,000
Affordable Housing Fund	-	-	-	-
Marine Passenger Fees	-	103,500	103,500	-
Port Development Fees	-	200,000	200,000	-
Capital Projects	-	2,735,000	2,735,000	-
Bartlett Regional Hospital	200,000	200,000	200,000	200,000
Fleet and Equipment Reserve	-	-	-	164,500
<b>Total</b>	<b>38,983,300</b>	<b>42,021,800</b>	<b>42,238,500</b>	<b>39,855,400</b>

# Budget Direction from December

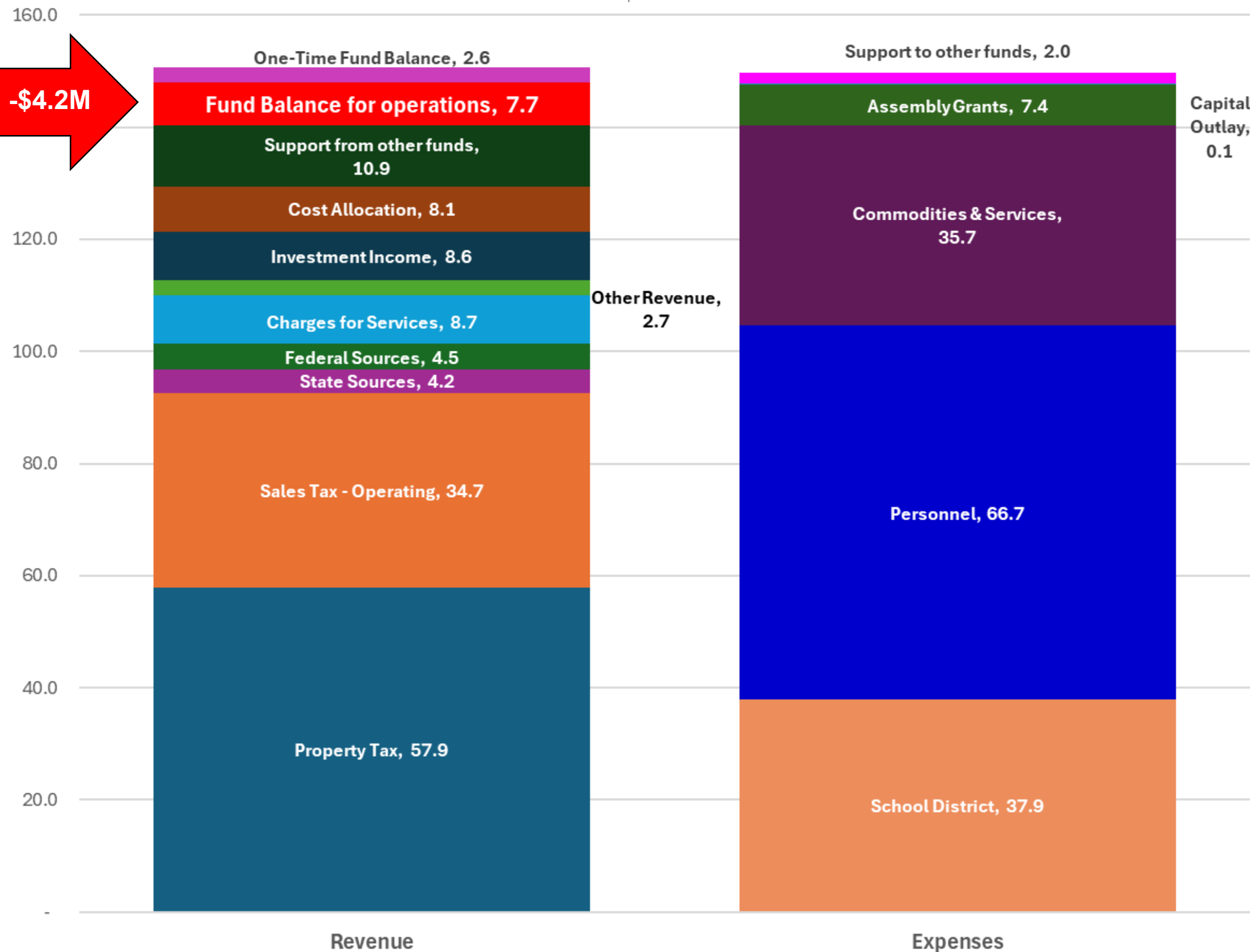


# Tracking the Progress



# Updating Our Gap and Progress

General Government Summary FY27  
in \$millions



**More than anticipated \$1.2M -\$4.2M**

**Service Reductions:  
If \$2M, Then \$5.7M in FB  
If \$4M, Then \$3.7M in FB**

# General Government Fund Balance

	Unrestricted Balance	Restricted Balance	TOTAL
<b>FY26 Projected Ending Balance</b>	<b>20,730,865</b>	<b>17,349,548</b>	<b>38,080,413</b>
FY26 Adopted Budget Revenue	196,166,239		
FY26 Adopted Budget Expenses	(203,899,039)		
FY26 One-Time Revenue	(667,000)		
FY26 One-Time Expense	6,365,580		
FY27 Budgeted Investment Income over FY26 Budget	1,886,600		
Department Revenue Increases	492,600		
Property Tax Revenue (decrease mill rate to cap, increased valuation)	110,498		
Sales and Tobacco Taxes general decline	(3,524,600)		
Sales Tax Exemptions - Operating	(6,600,000)		
Sales Tax Exemptions - Projects	(4,400,000)		
Salary/Benefits changes	(3,649,200)		
Vacancy Factor Adjustments	3,169,300		
CIP allocation to Restricted Budget Reserve	(2,720,000)	2,720,000	
CIP Allocation to Projects from Sales Tax fund	7,900,000		
Increased support for Cruise Lines and Passengers from dockage fees	1,986,200		
State Shared Fisheries Business Tax	400,000		
Increased allocation support from Marine Passenger Fees	348,200		
Other revenue increases	188,500		
Revenue reductions (Comm Assistance and MPF)	(789,100)		
Grant reductions	(1,081,300)		
Cost shift from state for JSD maximum local contribution	(797,200)		
Municipal Building Maintenance Fee	(650,000)		
Recurring lease reductions	621,200		
Cost allocation increase (full and CIP)	557,400		
Floyd Dryden Fac. Maint covered by lease revenue	633,600		
Misc. Commodities and Services Reductions	226,521		

# General Government Fund Balance

	Unrestricted Balance	Restricted Balance	TOTAL
<b>FY26 Projected Ending Balance</b>	20,730,865	17,349,548	38,080,413
<b><u>Non-Recurring Revenues/Expenditures</u></b>			
Reserved for Eaglecrest FY27 Budget		(2,847,500)	
Reduced MPF allocation for Transit	(200,000)		
Negotiated Lump Sum wage payments	(766,300)		
Long-Term Temporary CCFR Apprentices (3.84 FTEs)	(393,600)		
Office Space Lease Costs (half of year)	(380,700)		
Assembly Grants (HeatSmart and AEYC Parents aas Teachers)	(356,200)		
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)		
Change in Fund Balance	(10,336,001)	(127,500)	(10,463,501)
<b>FY27 Projected Ending Balance</b>	10,394,864	17,222,048	27,616,912
<b>Ordinances Introduced</b>			
Ord 2025-01(b)(AG) - View Drive	(558,000)		
Ord 2025-01(b)(AI) - Summer Childcare Programs	(270,000)		
New Business - Airport Request AARF Truck Lease	(162,000)		
Potential Change in Fund Balance	(990,000)	-	-
<b>FY27 Projected Ending Balance</b>	9,404,864	17,222,048	27,616,912

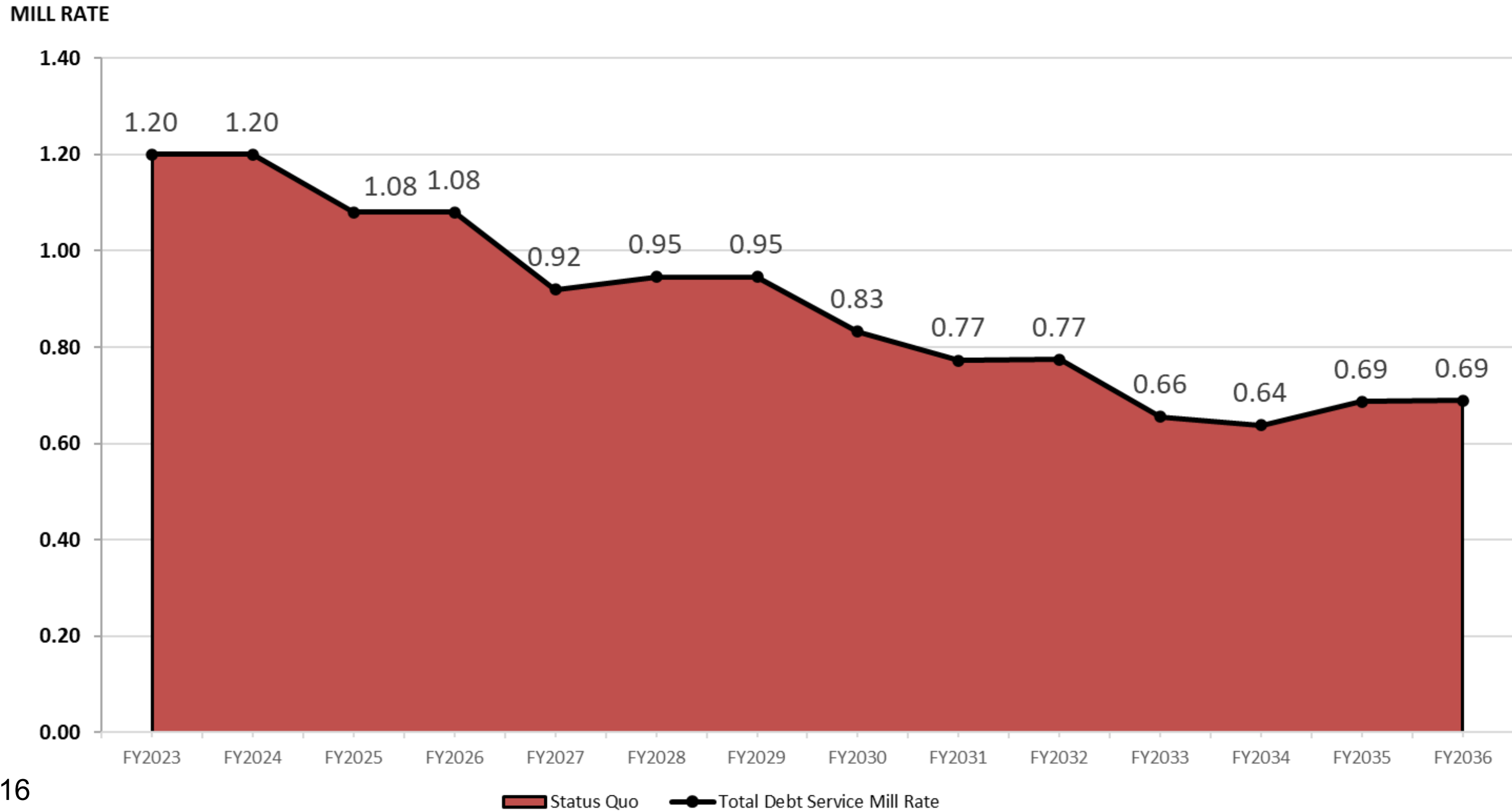
RBR per resolution should be \$24.2M at end of FY27

# OTHER FISCAL PRESSURES

- GLOF Mitigation – enduring or mid-term solution
- Goldbelt RSA resolution
- IAFF wage/contract negotiations
- Warming Shelter – year round
- Growing outstanding maintenance issues

# Debt Service – Bonds

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



# FY27 BUDGET SUMMARY

- **\$3.9M in budget reductions achieved by the Manager as directed**
- **\$2.3M in new revenue has been included in the Proposed budget**
- **\$14.0M reduction in Sales Tax revenue compared to FY26, rather than \$10M**
  
- **\$7.7M operating use of General Fund Balance for FY27**
- **\$2.6M one-time use of General Fund Balance for FY27**
  
- **\$10.4M anticipated available unrestricted fund balance**
  - **Reduced to \$9.4M with Assembly actions in process**
  
- **Assembly next steps – service reductions of at least \$2-4M**

Questions?

# Agenda for Today

## Start Time

## Agenda Item

10:30am

FY26 Financial Update and Forecast  
FY27 Summary of Total Budget  
FY27 Major Revenues  
FY27 Manager's Proposed Budget  
FY27 Debt Service

12:30pm

Lunch – 30 minutes

1:00pm

FY27 Capital Improvement Program Presentation

1:30pm

Community Input Summary

2:00pm

Initial Service Reduction Discussion  
FY27 Budget Guidance Agreement  
FY27 Service Reduction Discussion  
FY27 Individual Service Reduction Work Session

# FY 2027 CIP



# The CIP Process

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- October: Engineering solicits prioritized CIP nominations from departments and offers assistance on scoping and cost estimation.
- December: Finance provides revenue projections for Sales Tax funded CIP categories, which dictate available funding for priorities.
- January: Draft CIP resolution introduced at PWFC
- March: Six-year CIP reviewed at PWFC. This is the large book that includes appropriating resolution for current year, 6-year plan, and unfunded department priorities. Lots of good info in here!
- April – May: Review by Assembly Finance Committee (April 1), Planning Commission, and SRRC
- April 29 – Special Assembly Meeting – Public Hearing – Opportunity for the Public to Comment on the CIP
- June 15<sup>th</sup>: Charter deadline to pass CIP

# CIP Funding Categories

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- Voter Approved 3% Sales Tax
  - General Sales Tax - \$2.4 million
  - Areawide Street Sales Tax - \$9.6 million
- Voter Approved Special 1% Sales Tax – \$11.22 million
- Passenger Fees –
  - Marine Passenger Fees - \$3.5 million
  - Port Development Fees - \$3.75 million
  - State Marine Passenger Fees - \$9.0 million
- Enterprise Funds

# Voter Approved 3% Sales Tax

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- Voter information from approved 3% Sales tax – Oct. 2021
- Approved through June 30, 2027
  - 1% police, fire, street maintenance, snow removal, EMT/ambulance service, parks and recreation, libraries and other general purposes (general government operations - combined with the permanent 1%)
  - 1% for capital improvements to roads, drainage, retaining walls, sidewalks, stairs, and other capital improvements
    - **Areawide Street Sales Tax for FY27 CIP – \$9.6 million**
  - 1% for capital improvements, an emergency budget reserve, and other general public services.
    - **General Sales Tax for FY27 CIP – \$2.4 million**

# General Sales Tax Funds: \$2.4 million

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- Eaglecrest Maintenance
- Manager's Office – Waste Transfer Station
- Parks and Rec Maintenance Obligations
  - Facilities Maintenance
  - Parks and Playgrounds
  - Sportsfields
  - Trails
  - Security Cameras for Dimond Park Aquatic and Zach Gordon

# Areawide Street Sales Tax: \$9.6 million

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- **Street Maintenance Projects**
  - Some priorities driven by Street Dept. maintenance
  - Other priorities driven by utility (Water or Wastewater) maintenance
  - Proposal to fund Water and Wastewater Utility work to allow Street Maintenance projects to move forward – Water and Wastewater Utilities are unable to fund these projects
- **Miscellaneous Items as Funding Needs Identified**
  - Transit – matching funds for FTA Bus Shelter Replacement Grant

# Voter Approved Special 1% Sales Tax

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- Voter Approved 1% Sales Tax funding Oct 2023 to Sept 2028 - \$11.220 Million estimated for Tax Initiative
  - Projects approved by voters. Funding schedule set by the Assembly Finance Committee
  - Adjustments made to account for October 2025 CBJ Revenue Reductions
    - No allocation of \$2.5 M for North SOB Parking
    - No allocation \$1 M for Waterfront Museum
    - Added \$2.72 M to Restricted Budget Reserve

# Allocation of Voter Approved 1% Sales Tax Projects FY24 - 29

## Proposition 3 from October 2022 Ballot

in \$Million

Project/Expenditure Name:	Funds Assigned	rem FY24 (9 months)	FY25	FY 26	FY 27	FY28	rem FY29 (3 months)	TOTAL
CBJ Building Maintenance Projects	11.5	2	2.5	2.35	2	1.65	1	11.5
Affordable Housing Fund	4.15		0.5	1	0.75	1.15	0.75	4.15
Childcare Funding	2.5	0.4	0.5	0.5	0.5	0.6		2.5
Parks & Recreation Major Maintenance & Repairs	5	0.75	1	1	1	1	0.25	5
CCFR Ladder Truck Replacement	1.2	1.2						1.2
North SOB Parking	5			1.15	2.5*	0.4	0.95	2.5
School District Facility Funding	5	0.75	1	1	1	1	0.25	5
Telephone Hill Redevelopment	2	0.5	1	0.5				2
JPD Radio System Replacement	2	0.5		1.5				2
Lemon Creek Multi-Modal Path	1.5				1.5			1.5
Information Technology	3			0.75	0.75	1.5		3
Waterfront Museum	2	0.3			1*	0.7		1
Street Maintenance Shop Bays	2		2					2
Pederson Hill Development	1.85			1.85				1.85
Harbor Projects/Grant Match	6.5	2.6	3.5	0.4				6.5
Gastineau Avenue Widening & Turn Around	4				1	3		4
Restricted Budget Reserve	1				** 2.72	1		1
<b>Total Requests:</b>	<b>60.2</b>	<b>9</b>	<b>12</b>	<b>12</b>	<b>11.22</b>	<b>12</b>	<b>3.2</b>	<b>59.42</b>

\* funding removed per City Manager and Finance Director Funding Allocation Memo dated 12.30.2025 to account for anticipated revenue loss

\*\* Funding increase to RBR by City Manager Office and Finance

# Passenger Fees

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- Project Nomination process through the City Manager's Office
  - Marine Passenger Fees
    - \$3.5 M – Waterfront Covered Shelter with Restrooms
  - Port Development Fees
    - \$3 M Taku Seawalk Replacement
    - \$750 K Water System Upgrades
  - State Marine Passenger Fees
    - \$9 M Seawalk Extension

# Enterprise Funds

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- Departments that generate revenue
- Contribute to CIP based on their available funds and their priorities
  - Bartlett Regional Hospital (BRH)
  - Docks and Harbors
  - Lands and Resources
  - Water, Wastewater Utilities
    - Note: due to limited Utilities' funds Street Sales Tax contributions have been proposed to allow Street Reconstruction projects to move forward efficiently

# Unscheduled Funding

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- Speculative funding requests for planning purposes that would require an appropriation of the funding when it becomes available:
  - Grant funding requests
    - Airport Projects- FAA Grant funding
    - Capital Transit - FTA Bus Barn Charging and improvement grants
    - Harbors –
      - ADOT Harbors Grant Statter Harbor
      - ADFG Grant for Statter Harbor Anodes

# Project Selection for Funding

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- Priority lists provided by each department – ENG does not create project priorities
  - More project requests than available funding
  - Each department identifies specific priorities that will fit within available funding limits
  - Unfunded project priorities moved to next Fiscal Year priority list or reprioritized by each department

# FY27 CIP is Mostly Infrastructure Maintenance

---

- \$23.2M in Sales Tax funded CIP projects
  - \$250K for Waste Transfer Station
  - \$750K for Affordable Housing Fund
  - \$500K for Childcare
  - \$2.72M for the Restricted Budget Reserve
  - Standalone maintenance CIPs ALSO incorporate sustainability improvements
    - Street reconstructions upgrade street lighting with LED fixtures
    - Deferred Maintenance projects evaluate the most sustainable opportunities within available budget
- \$17.75 M (76%) of Sales Tax funding goes to CBJ Infrastructure Maintenance and Repairs

# Questions?

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Thank you



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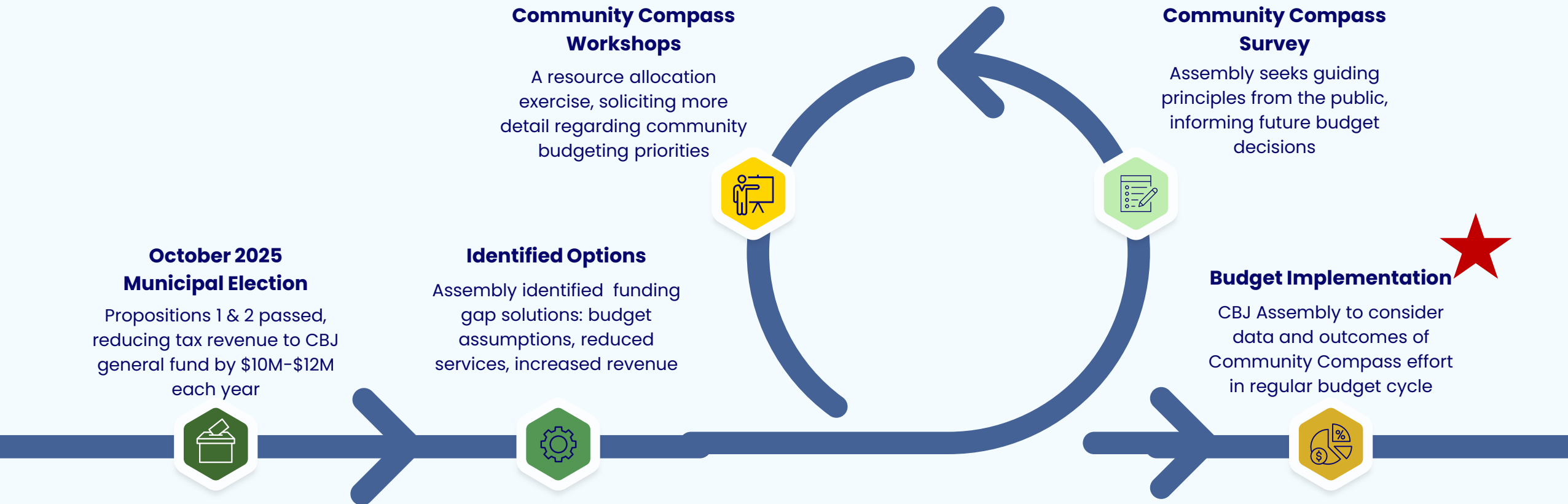
# 2026 CBJ Budget Community Input Summary

April 11, 2026 – Assembly Finance Committee

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**Ashley Heimbigner**, CBJ Communications & Engagement Director

# CBJ COMMUNITY COMPASS – Budget Process



# CBJ COMMUNITY COMPASS

## ➤ Community Compass Survey:

Sought guiding principles from the public, to inform community priorities and budget decision-making.

*Goals: Concise. Accessible. Replicable.*

**4400 Respondents;** *Final results weighted by generation and geography*

## ➤ Community Compass Workshops:

A resource allocation exercise, small group discussion soliciting more detail regarding community budgeting priorities.

*Locations:*

*Filcom Community Hall (2/18), Valley Library (2/24), Douglas Library (3/5)*



# CBJ COMMUNITY COMPASS:



## Additional Input Form:

Anonymous open Comment Form, closed April 1.

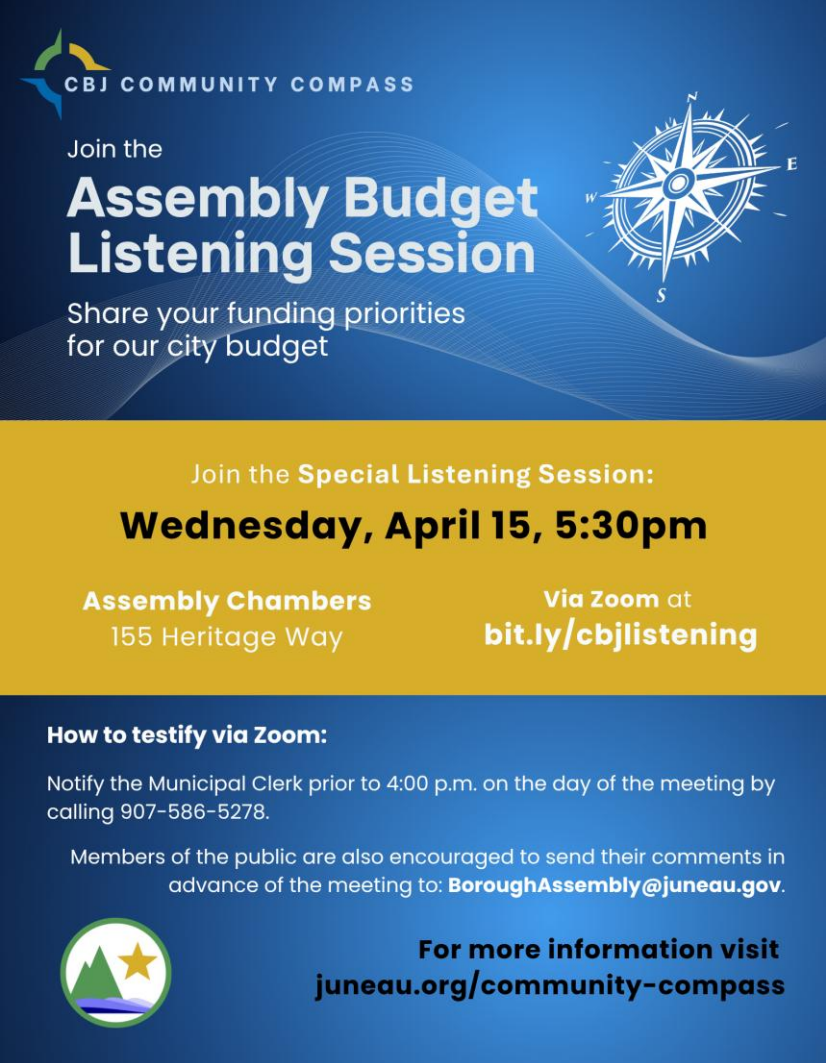
*125 responses.*



## Assembly Listening Session:

Dedicated opportunity for public comment on draft budget.

*April 15 – Assembly Chambers + Zoom*



**CBJ COMMUNITY COMPASS**

Join the  
**Assembly Budget Listening Session**

Share your funding priorities for our city budget

Join the **Special Listening Session:**  
**Wednesday, April 15, 5:30pm**

**Assembly Chambers**  
155 Heritage Way


**Via Zoom at**  
[bit.ly/cbjlistening](https://bit.ly/cbjlistening)

**How to testify via Zoom:**

Notify the Municipal Clerk prior to 4:00 p.m. on the day of the meeting by calling 907-586-5278.

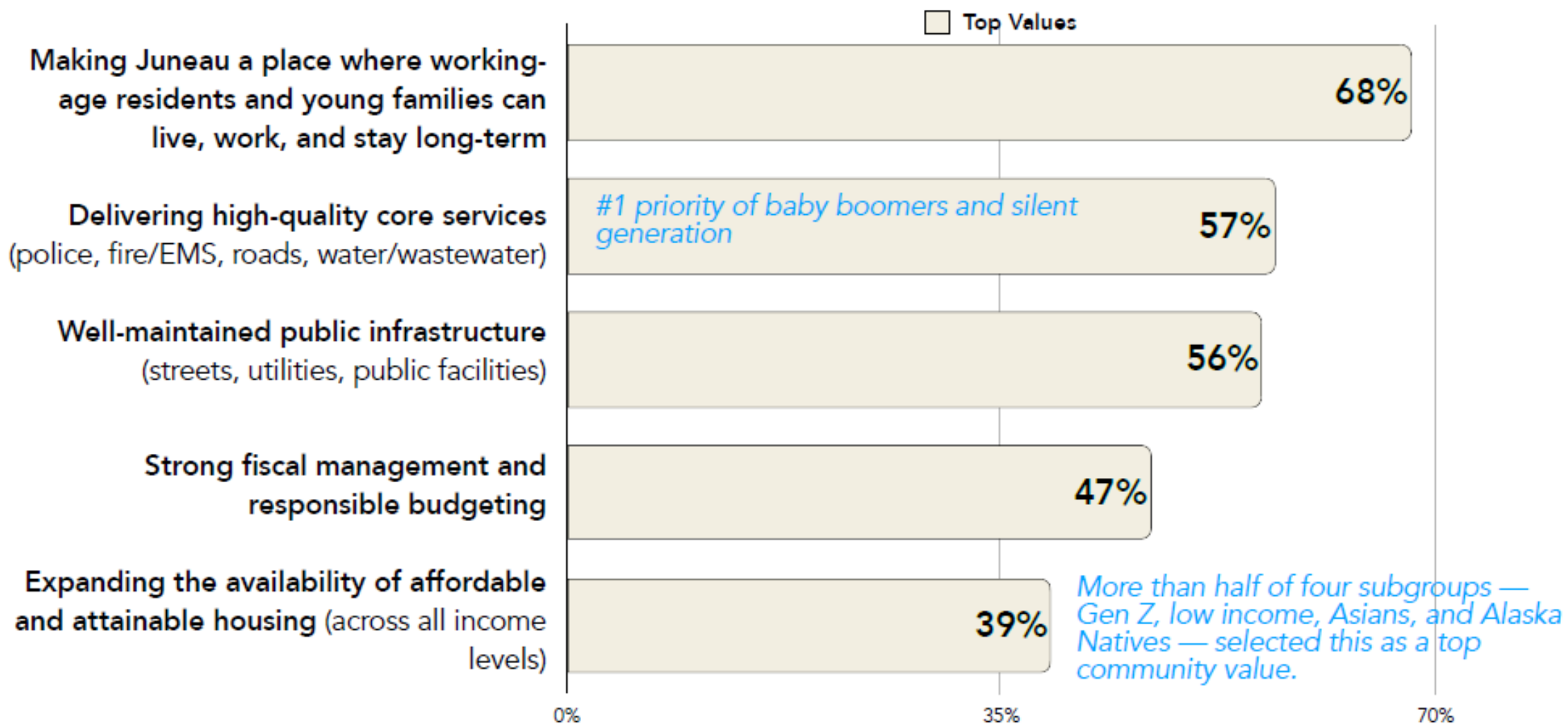
Members of the public are also encouraged to send their comments in advance of the meeting to: [BoroughAssembly@juneau.gov](mailto:BoroughAssembly@juneau.gov).

**For more information visit**  
[juneau.org/community-compass](https://juneau.org/community-compass)



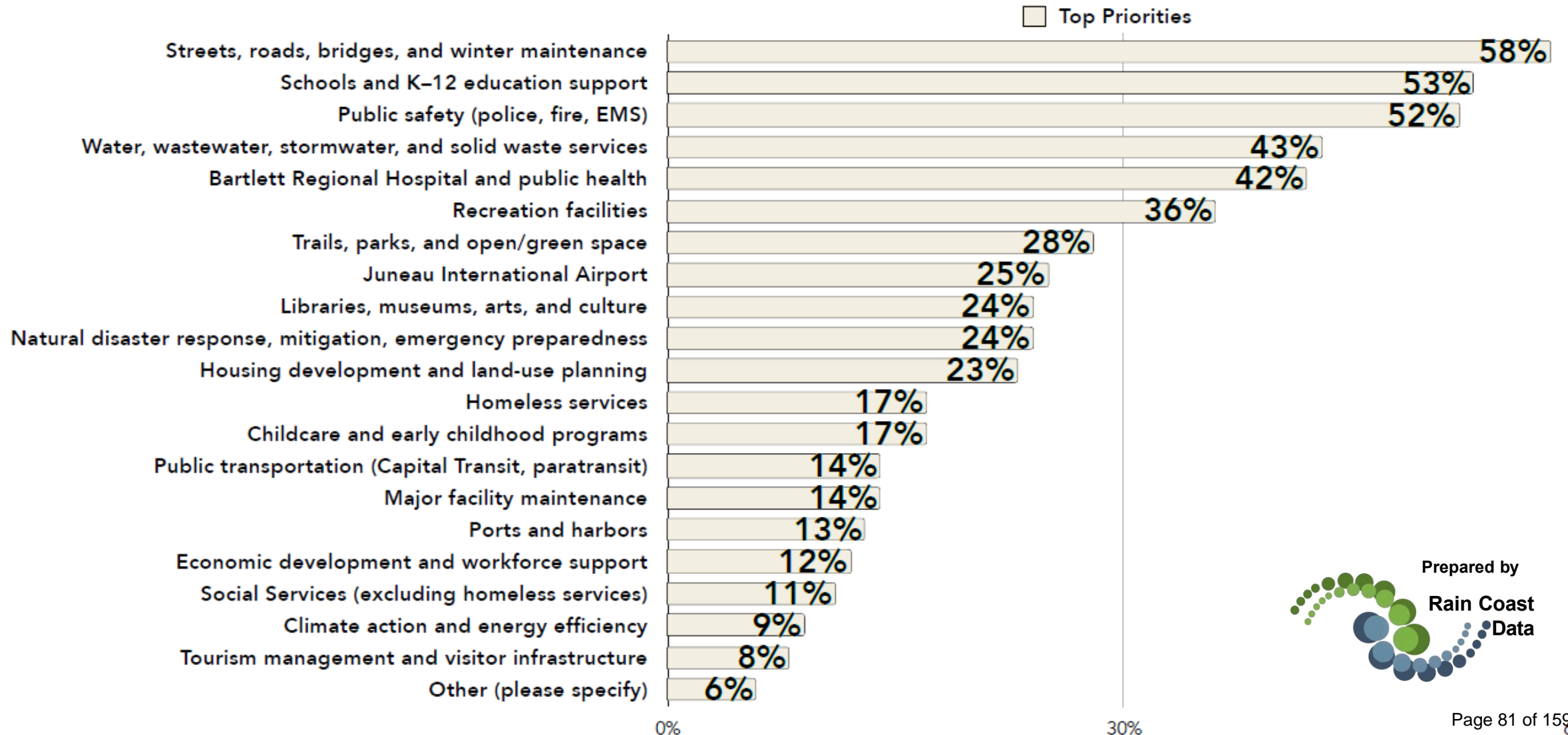
# Goals to Guide Municipal Success

Which goals should CBJ use to guide the success of the municipality?  
Mark 4 to 5 top answers.



# CBJ Budget Priorities

## What top 4-5 CBJ areas of focus should be prioritized



### What top 4-5 CBJ goals should be prioritized? By Race

	White	Alaska Native	Asian
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	69%	64%	67%
Well-maintained public infrastructure (streets, utilities, public facilities)	57%	47%	50%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	59%	44%	44%
Expanding the availability of affordable and attainable housing (across all income levels)	37%	52%	59%
Strong fiscal management and responsible budgeting	47%	42%	40%
Keeping taxes stable and low	25%	42%	30%
Transparent decision-making and meaningful public engagement	36%	29%	30%

### What top 4-5 CBJ goals should be prioritized? By Geography

	Downtown/Thane	Douglas	Valley	Lemon Creek Twin Lakes	Auke Bay End of Road
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	69%	68%	68%	67%	64%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	52%	58%	60%	53%	66%
Well-maintained public infrastructure (streets, utilities, public facilities)	51%	56%	57%	54%	62%
Strong fiscal management and responsible budgeting	35%	43%	53%	48%	55%
Expanding the availability of affordable and attainable housing (across all income levels)	44%	36%	36%	44%	33%
Transparent decision-making and meaningful public engagement	38%	37%	36%	35%	31%
Providing recreational opportunities and maintaining parks, trails, and community facilities	38%	37%	27%	29%	31%
Keeping taxes stable and low	13%	23%	38%	30%	30%

### What top 4-5 CBJ goals should be prioritized? By Generation

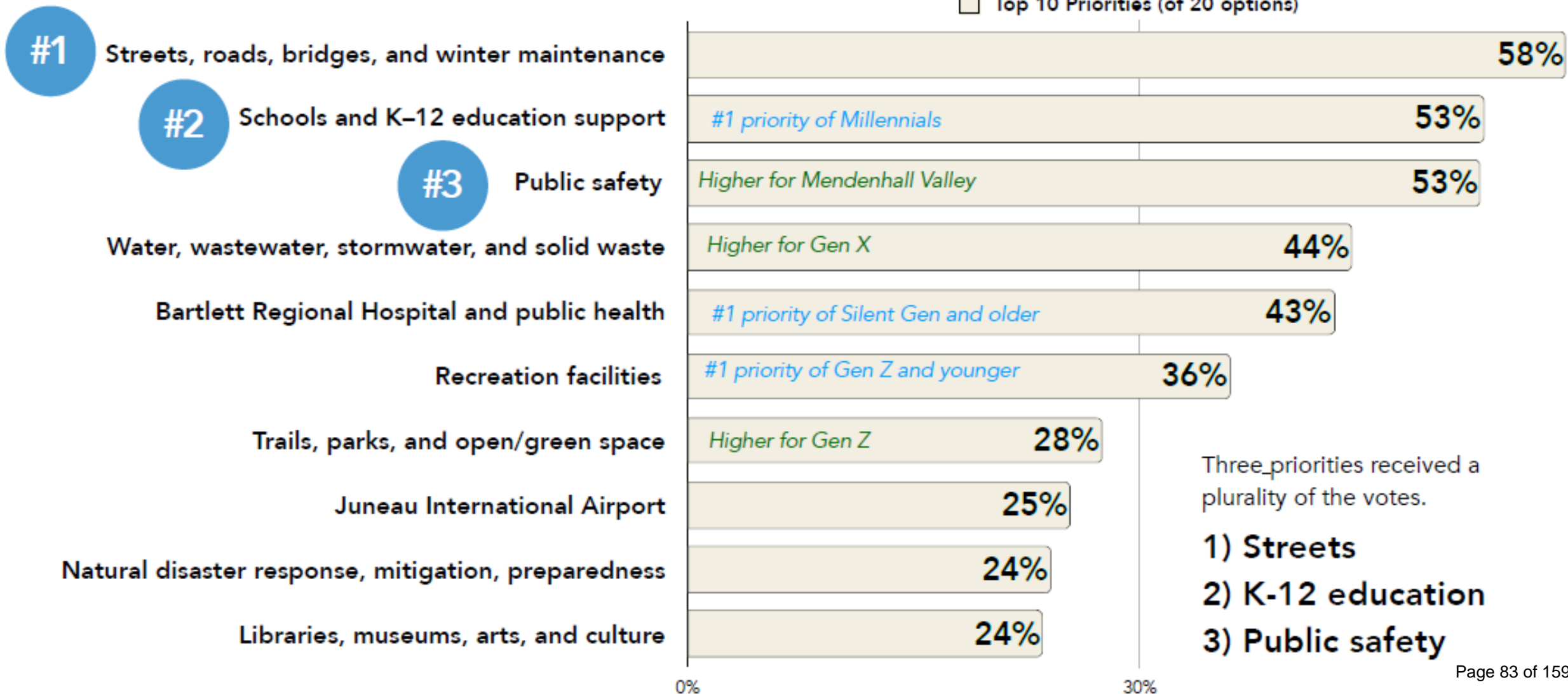
	Silent and Greatest Generations	Baby Boomers	Generation X	Millennial Generation	Generation Z
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	44%	58%	66%	79%	70%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	71%	66%	64%	51%	38%
Well-maintained public infrastructure (streets, utilities, public facilities)	57%	58%	60%	53%	49%
Strong fiscal management and responsible budgeting	56%	56%	51%	42%	27%
Expanding the availability of affordable and attainable housing (across all income levels)	28%	31%	34%	43%	57%
Transparent decision-making and meaningful public engagement	39%	39%	37%	34%	31%
Keeping taxes stable and low	40%	31%	32%	25%	25%

### What top 4-5 CBJ goals should be prioritized? By Income Status

	Lower Income	Middle Income	Higher Income
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	70%	69%	68%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	41%	56%	64%
Well-maintained public infrastructure (streets, utilities, public facilities)	40%	55%	60%
Strong fiscal management and responsible budgeting	43%	46%	48%
Expanding the availability of affordable and attainable housing (across all income levels)	58%	39%	34%
Transparent decision-making and meaningful public engagement	37%	36%	34%
Providing recreational opportunities and maintaining parks, trails, and community facilities	24%	33%	33%
Keeping taxes stable and low	32%	30%	22%

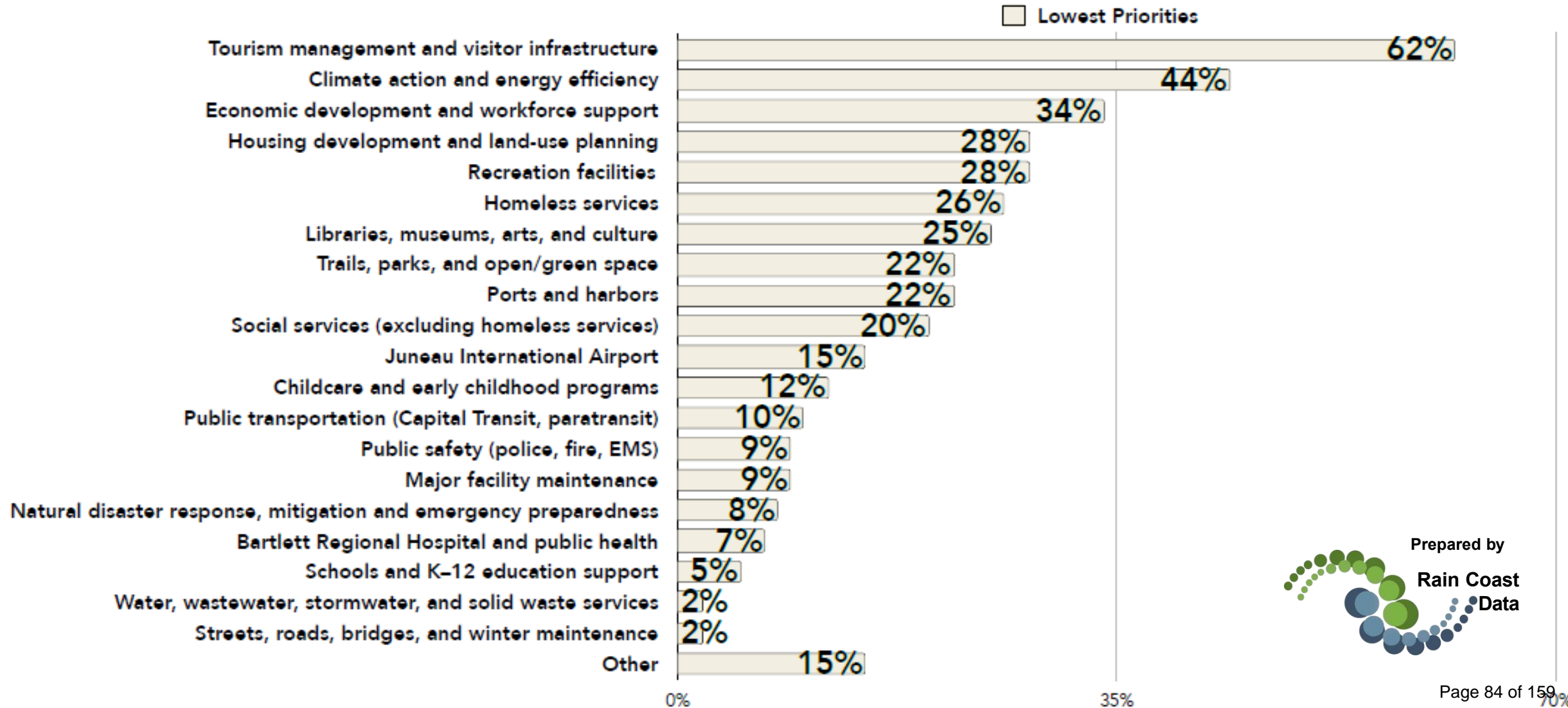
# Top 10 Budget Priorities

## What top 4-5 CBJ areas of focus should be prioritized



# CBJ Lowest Budget Priorities

What top 4-5 CBJ areas of focus would you cut (if you had to)



# Juneau Budget Priorities

## Priorities by Sub-Group

**What top 4-5 CBJ areas should be prioritized? By Generation**

	Silent and Greatest Generations	Baby Boomers	Generation X	Millennial Generation	Generation Z
Streets, roads, bridges, and winter maintenance	59%	62%	63%	53%	47%
Schools and K–12 education support	54%	47%	53%	59%	49%
Public safety (police, fire, EMS)	58%	59%	60%	45%	33%
Bartlett Regional Hospital and public health	63%	52%	41%	37%	34%
Water, wastewater, stormwater, and solid waste services	39%	49%	49%	40%	30%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	17%	26%	32%	45%	50%

**What top 4-5 CBJ areas should be prioritized? By Geography**

	Downtown/Thane	Douglas	Valley	Lemon Creek Twin Lakes	Auke Bay End of Road
Streets, roads, bridges, and winter maintenance	48%	57%	62%	61%	60%
Schools and K–12 education support	53%	52%	53%	56%	50%
Public safety (police, fire, EMS)	38%	50%	60%	51%	57%
Water, wastewater, stormwater, and solid waste services	38%	44%	46%	43%	48%
Bartlett Regional Hospital and public health	40%	40%	44%	43%	46%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	38%	43%	31%	34%	34%

**What top 4-5 CBJ areas should be prioritized? By Race**

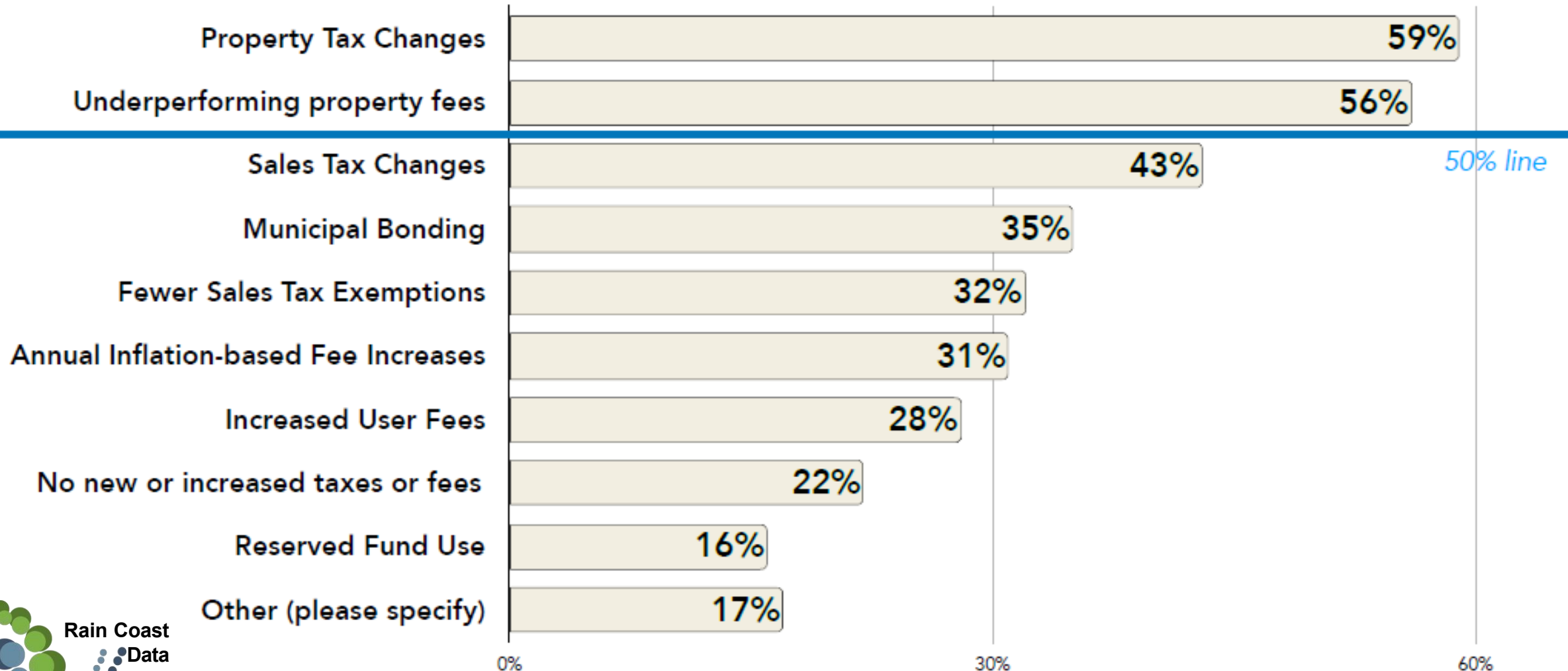
	White	Alaska Native	Asian
Streets, roads, bridges, and winter maintenance	58%	58%	52%
Schools and K–12 education support	54%	53%	54%
Public safety (police, fire, EMS)	52%	50%	46%
Bartlett Regional Hospital and public health	44%	30%	39%
Water, wastewater, stormwater, and solid waste services	43%	37%	29%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	37%	27%	32%
Housing development and land-use planning	22%	32%	27%

**What top 4-5 CBJ areas should be prioritized? By Income Status**

	Lower Income	Middle Income	Higher Income
Streets, roads, bridges, and winter maintenance	54%	58%	57%
Schools and K–12 education support	45%	54%	55%
Public safety (police, fire, EMS)	41%	52%	54%
Bartlett Regional Hospital and public health	35%	41%	46%
Water, wastewater, stormwater, and solid waste services	32%	44%	44%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	28%	37%	37%
Trails, parks, and open/green space	29%	28%	28%

# Revenue Generation

Which New or Increased Revenue Generation Concepts Should be Considered?  
Select all that apply



## New Revenue by Generation

What new revenue options should be prioritized? By Generation					
	Silent and Greatest Generations	Baby Boomers	Generation X	Millennial Generation	Generation Z
Property Tax Changes: Consider alternative property tax structures (e.g., lower tax rates for owner-occupied, year-round primary residences, and higher rates for part-year/seasonally occupied homes)	60%	57%	58%	63%	62%
Underperforming property fees: Increase vacant building or vacant land fees to encourage productive use and reduce blight	57%	48%	54%	63%	59%
Sales Tax Changes: Consider increases or alternatives sales tax structures (e.g., higher rates during peak summer months and lower rates during winter; or different rates for different activities)	34%	38%	42%	49%	49%
Bonding: Use municipal bonding for specific capital projects rather than funding those projects through the operating budget	33%	44%	39%	33%	18%
Fewer Sales Tax Exemptions: Review and modify existing sales tax exemptions to reduce the number or scope of exemptions	25%	30%	32%	35%	32%
Annual Inflation-based Fee Increases: Adjust permits, licenses, and service fees for inflation (e.g., update fees to 2026 dollars and then annually to reflect inflation increases)	32%	33%	33%	31%	25%
Increased User Fees: Increase user fees for specific public facilities or services (e.g., Eaglecrest, pools, field house, ice rink, CBJ cabins, harbor or airport-related services)	24%	33%	33%	26%	16%
No new or increased taxes or fees should be implemented	28%	23%	22%	20%	22%
Reserved Fund Use: Use available reserve or fund balance resources to address short-term budget gaps	23%	17%	15%	15%	16%

## New Revenue by Geography

What new revenue options should be prioritized? By Geography					
	Downtown/Thane	Douglas	Valley	Lemon Creek Twin Lakes	Auke Bay End of Road
Property Tax Changes: Consider alternative property tax structures (e.g., lower tax rates for owner-occupied, year-round primary residences, and higher rates for part-year/seasonally occupied homes)	74%	60%	54%	63%	56%
Underperforming property fees: Increase vacant building or vacant land fees to encourage productive use and reduce blight	72%	59%	49%	61%	47%
Sales Tax Changes: Consider increases or alternatives sales tax structures (e.g., higher rates during peak summer months and lower rates during winter; or different rates for different activities)	59%	49%	34%	41%	42%
Bonding: Use municipal bonding for specific capital projects rather than funding those projects through the operating budget	42%	41%	33%	39%	33%
Fewer Sales Tax Exemptions: Review and modify existing sales tax exemptions to reduce the number or scope of exemptions	43%	36%	27%	29%	29%
Annual Inflation-based Fee Increases: Adjust permits, licenses, and service fees for inflation (e.g., update fees to 2026 dollars and then annually to reflect inflation increases)	40%	35%	27%	31%	30%
Increased User Fees: Increase user fees for specific public facilities or services (e.g., Eaglecrest, pools, field house, ice rink, CBJ cabins, harbor or airport-related services)	29%	31%	27%	29%	32%
No new or increased taxes or fees should be implemented	10%	15%	29%	21%	25%
Reserved Fund Use: Use available reserve or fund balance resources to address short-term budget gaps	15%	18%	15%	17%	16%



## ADDITIONAL INPUT FORM

Form was open **1/22/26-4/1/26** with the purpose of providing additional space for open comments regarding community budget priorities.

- 125 anonymous submissions.
- No constraints on number of submissions per individual
- Topics ranged from requests to ...
  - Avoid cuts to libraries, transit, recreation facilities and social services,
  - Support for public safety employees and flood mitigation solutions
  - Reduce spending on construction, development and infrastructure projects.
- Of note, over half of form submissions (72 comments, 57%) relate to Assembly actions regarding Telephone Hill. 37% of form comments were received on the last two days of the form being open.

*Full comments will be posted on Community Compass website:*  
**[juneau.org/community-compass](https://juneau.org/community-compass)**



# **CBJ COMMUNITY COMPASS WORKSHOPS**



## PARTICIPATION

These workshops included **46 participants**, RSVP attrition likely due to heavy snow events.

Insight provided was valuable, however; unlike the survey, workshop input **should not be considered statistically significant** due to the small audience size, accessibility, and limited number of workshops.



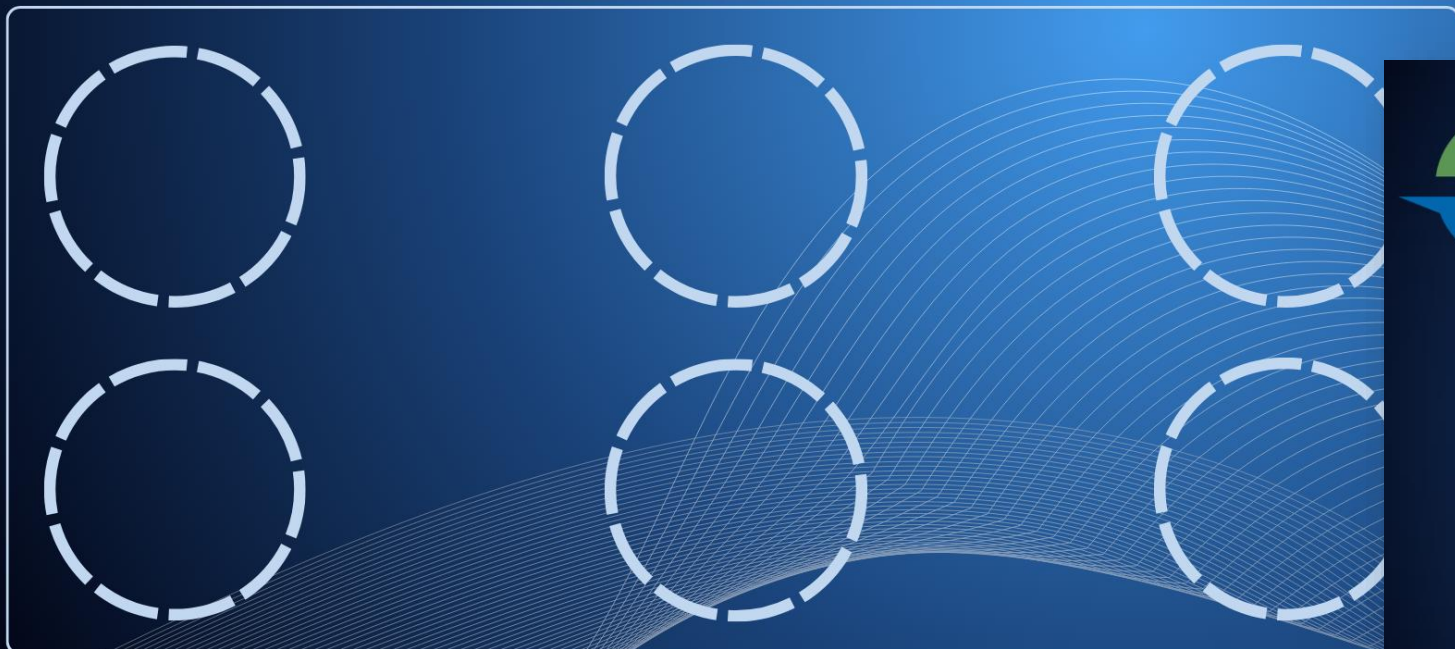


Overall FY26 Budget: \$18,724,500  
**General Fund: \$9,097,000**  
(49% of total budget)

## Parks & Recreation

Services include operation of recreational facilities, parks, trails, and landscape maintenance, recreation programs, Zach Gordon Youth Center & youth shelter and facility maintenance

**Begin with 3 tokens.**



## Potential Impact of Reductions

Budget reductions for Parks & Recreation could result in:

- Reduced hours or potential closures at public recreational facilities, including pools, ice rink, field house, and gyms
- Increased user fees for recreational facilities and programs
- Reductions in recreation and public programming, including adult and youth sports, swim lessons, open gyms and swims, drop-in pickleball, public skates, etc.
- Less frequent trail, park, and ballfield maintenance



# CONSENSUS-DRIVEN





## STEP 1 DATA

General-funded Department	Combined Reductions	Percentage
Eaglecrest	13	25%
CIP	10	20%
Assembly Grants	8	16%
JPD	4	8%
Administration	4	8%
Parks & Recreation	4	8%
JSD	3	6%
EPW	1	2%
Libraries & Museums	1	2%
CDD	1	2%
Finance	1	2%
Human Resources	1	2%
CCFR	0	0%
Law	0	0%



## STEP 2 DATA – Scenario Exercise

SCENARIOS	GLOF (reallocate)	Health Crisis (reallocate)	Additional Tax Loss (remove)	Tourism Increase (add)
JSD		17%	33%	
JPD			11%	12.5%
CCFR				
EPW				12.5%
Administration			11%	
Parks & Recreation	12%	33%	11%	50%
Assembly Grants			11%	12.5%
Law				
Libraries & Museums		33%		12.5%
CDD	38%			
Eaglecrest	25%		11%	
Finance				
Human Resources				
CIP	25%	17%	11%	



## WORKSHOP THEMES & INSIGHTS

- **Retain funding for core services and public safety.**
- Look to privatization or alternative revenue streams (bonds, increased rates or user fees) for non-core services.
- **Reduce new construction, development and major projects, focus on maintenance of existing structures.**
- Consolidate redundant services to reduce operational spending.
- **Avoid major cuts to primarily GF-funded departments (Finance, HR, Law, etc.).**
- Shift social services to community organizations where possible (JPD, JSD, homelessness).
- **Perceptions of salary inequities and overstaffing across various departments were shared.**
- Groups specified what services within a department would be reduced, often maintaining focus on services with notable social impact (youth activities, health services).



## ASSEMBLY SUMMARY

- **CIP (all three groups)**
  - Focus this spending on maintenance and improving aging infrastructure. Shift costs to bonds and increased utility rates when possible.
- **Eaglecrest (all three groups)**
  - General reduction of funding. This was not seen as a priority for city money in light of current circumstances.
- **Assembly grants (all three groups)**
  - Groups voiced wanting to focus this program on housing and social services, and be much more judicious in reviewing other requests.
- **Parks & Recreation (two groups)**
  - Groups noted they could look critically at redundant service areas, encourage increased fees, and maintain operations of the youth homeless shelter.
- **JSD (one group)**
  - Flat removal of funding beyond the cap.

***These actions aligned with the most-chosen options from the public workshops as well.***



**QUESTIONS?**



# CBJ Budget Input Guidance

These 5 principles reflect both the **community input** and **Assembly direction** provided thus far. They recognize the financial constraints of the organization while providing a framework to meet community needs and further Assembly goals during the FY27 budget process.



1

## PROTECT CORE SERVICES

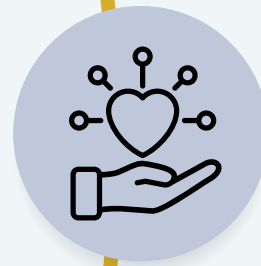
Protect and maintain critical core services: Streets, Schools, Public Safety, and Utilities



2

## PURSUE PHASED REDUCTIONS

Recognize lack of data in budget forecasts, phase in reductions over two fiscal years to ensure sustainability into the future



3

## MINIMIZE RESIDENT IMPACT

Minimize the impact of reductions on the residents of Juneau; preserve existing quality of life for families and working-age residents



4

## MAXIMIZE REVENUE & ALTERNATIVE FUNDING

Identify and implement revenue generation measures, seek alternative funding structures



5

## PRIORITIZE DISASTER RESPONSE & MITIGATION

Validate real and ongoing operating and capital costs of disaster response, preparedness and long and short term mitigation measures.



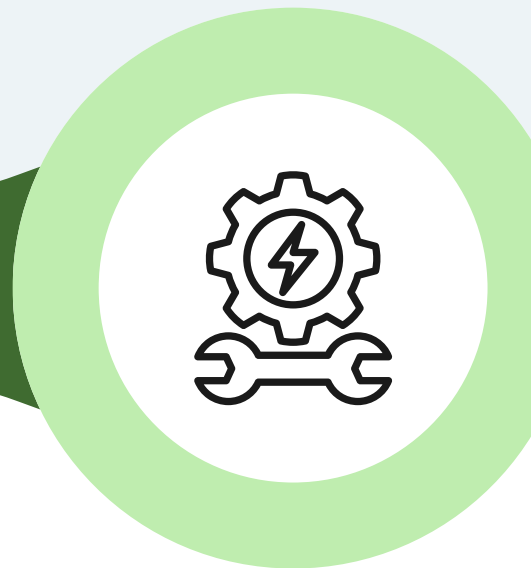
# CBJ Budget Input Reductions Guidance

The following budget reduction themes reflect input gathered throughout the Community Compass engagement process and Assembly workshops.



## TARGET SERVICES WITH NON-GF REVENUE STREAMS

Through the survey and workshops, participants frequently stressed the importance of recognizing new revenue streams, and leaned toward focusing GF reductions in areas that have access to non-GF revenue streams. This could take the form of increased user fees, utility rates, bonds, etc.



## REDUCE NEW CAPITAL PROJECTS

Survey and workshop comments emphasized direction to focus CIP's only on maintenance of existing structures maintenance - but that this was not the time to pursue new major projects, especially those outside the priorities identified in the survey: Streets, Schools, Safety & Utilities.



## RECREATION IS NOT A CORE SERVICE

Both residents and Assemblymembers reluctantly, but ultimately, acknowledged that recreation (mainly Parks & Rec and Eaglecrest) was not a core service. There was hesitancy to reduce quality of life, but a general willingness to reductions based on size of audience served, service redundancy and availability of non GF revenue opportunity.



## NARROW FOCUS OF ASSEMBLY GRANTS

Many of the survey's lowest budget priorities can also be viewed through the lens of assembly grants. This is echoed by input from the workshops where many of the grants were considered excessive given the current circumstances. It is important to note that individuals frequently cited that they want the city to maintain grants focus on social services.

## Parks and Recreation

Facility	Dimond Park Field House	Treadwell Ice Arena	Augustus Brown Pool	Dimond Park Aquatic Center	Eagle Valley Center	Arboretum	Zach Gordon Youth Center
<b>FY26 Approved Operating Budget</b>	\$524,000	\$1,005,200	\$1,128,823	\$2,010,479	\$69,100	\$311,033	\$1,293,876
<b>FY26 Taxpayer support</b>	\$324,000	\$569,109	\$880,523	\$1,514,570	\$34,100	\$186,573	\$1,275,776
<b>FY26 Revenue (Fees, charges for services, rentals)</b>	\$200,000	\$436,100	\$248,300	\$468,500	\$25,000	\$124,460	\$18,100
<b>% cost recovery</b>	39%	43%	22%	23%	36%	40%	1%
<b>Metric (visits per day, etc.) FY25</b>	39,412	65,681	39,107	91,900	300 nights	12,000	1100 unique participants
<b>FY27 Taxpayer Support</b>	\$294,057	\$531,076	\$859,497	\$1,551,548	\$25,000	\$146,078	\$1,314,612
<b>Cost to mothball</b>	\$52,000/yr	\$30,000/yr	\$250,000/yr	\$475,000/yr	\$7,500/yr	\$5,000/yr	\$15,000/yr
<b>Savings to GF if mothballed (FY27 GF - mothball costs)</b>	\$242,057	\$501,076	\$609,497	\$1,076,548	\$17,500	\$141,078	\$1,299,612
<b>FY 2027 Planned Revenue Increase</b>	\$49,300	\$77,800	\$42,000	\$62,500	\$25,000	\$1,050	\$1,400

## Disposal of Property

It is estimated that Mt Jumbo Gym could be sold for \$2.6M if Facilities Maintenance moves to Marie Drake.

## Attendance by Facility

Last Seven Fiscal Years

Function/Program	2025	2024	2023	2022	2021 *	2020 *	2019	
Augustus Brown Swimming Pool Yearly attendance	39,107	36,331	32,268	22,036	32,568	24,463	35,954	+
Dimond Park Aquatic Center Yearly attendance	91,990	92,612	85,919	62,655	53,105	44,076	58,796	1
Treadwell Ice Arena Attendance - ice	63,198	42,201	41,381	32,902	21,311	39,408	44,450	2
Attendance - summer	319	493	-	-	244	-	-	
Attendance - August ice	2,164	2,409	2,462	2,129	2,711	2,904	3,244	
Eagle Valley Center Number of rentals	86	116	53	42	28	53	127	3
Amalga Cabin Number of nights rented	340	347	338	338	N/A	N/A	N/A	4
Dimond Park Field House Number of main user groups participants	39,412	37,021	N/A	N/A	N/A	N/A	N/A	5
Number of public participants	32,038	22,897	N/A	N/A	N/A	N/A	N/A	
Number of rentals	903	799	1,057	1,090	N/A	N/A	N/A	
Hours rented	2,253	2,035	2,344	2,163	N/A	N/A	N/A	
Zach Gordon Youth Center Drop-in Center youth served	1,247	1,322	1,061	953	422	N/A	N/A	6
BAM Afterschool youth served		302	324	313	190	N/A	N/A	

+ Augustus Brown was closed for parts of 2023 and 24 for renovations

1 Due to staffing restrictions, pool hours were shortened negatively affecting attendance

2 We started tracking spectator attendance in 2025

3 Eagle Valley Center began tracking yearly rentals in FY17

4 Amalga Cabin began tracking nights rented in FY22.

5 CBJ took over management of the Dimond Park Field House in FY22

6 Zach Gordon Youth Center changed its participant tracking in FY21

\*Numbers were affected by closures due to the COVID-19 pandemic.



**TO:** Robert Barr, Deputy City Manager  
**FROM:** Marc Wheeler, Parks & Recreation Director  
**DATE:** January 26, 2026  
**RE:** Assembly questions on budget

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Below are answers to several questions poised by the CBJ Assembly during their retreat in December, 2025.

**What savings will we have, if any, from moving Facilities Maintenance to Marie Drake?**

See memo from Facilities Maintenance Superintendent, Nate Abbott, attached.

**What is our headcount with Landscape Maintenance?**

We have 6.7 FTE in Landscape Maintenance, with a total headcount of 13 (1 full-time year-round, 3 full-time seasonal crew leaders, and 9 PTL seasonal employees).

While our greenhouse for our flower program is at our Valley location, most of the landscape maintenance team works out of our shop near Savikko Park. The primary users of our Valley shop are our ballfield maintenance crew, consisting of five seasonal workers. We also store a lot of equipment and materials at this location, both for park maintenance and landscape maintenance.

**Have we looked at a heat pump for EVC?**

We explored installing a heat pump while doing some other deferred maintenance projects at the EVC. We decided against heat pumps because of the high cost of installing the large number of internal head units that would be needed to heat each room. We also looked at the cost of only installing a couple of heads in the main rooms but then that would have required electric heat added to individual rooms, also at high cost. We also looked at adding a ground source heat pump to the drinking water well we installed (which was unusable for drinking water due to salinity), but it would have required upsizing the hydronic piping in the center, also at high cost. We decided to install an electric boiler in the end, which had the benefits of being more economical to operate and carbon neutral.

**What would the cost be to mothball Dimond Park Field House temporarily?**

Total cost: \$52K (\$21K maintenance, \$31K electricity)

## **Could we charge admission to the public at the Jensen-Olson Arboretum?**

CBJ has several agreements with the donor of the property and a conservation easement on the land through the Southeast Alaska Land Trust (SEALT). The original conservation easement and subsequent administrative supplements generally allow for commercial activity on the property, but only as the purpose “relates to the operation of the Arboretum” and “all net proceeds from such activities shall be placed into the Support Fund and used to support or expand the Arboretum.” However, based on their review of these documents, “it is SEALT's belief that implementation of a general admission charge would not align with Caroline Jensen's stated intent for public use of the property when donating it to CBJ as established in the founding documents.”

After reviewing the agreements and conservation easement, however, CBJ's Law Department believes that we can indeed charge admission but that “the CBJ and the Trust (SEALT) are expected to work together in establishing specific policies for Arboretum administration.” Regardless of whether we can or cannot charge an entry fee, it remains clear that proceeds from any such admission charges would need to be paid into the arboretum's endowment and not into the CBJ General Fund. In addition, it would be logistically incredibly difficult to charge for entry. The arboretum has very few staff, and those staff are actively involved in gardening and arboretum management during visitor hours. Staffing a payment kiosk would probably cost more than entry fees would generate. Other options might include a self-pay kiosk or charging for parking in the arboretum's parking lot (also self-pay).



**TO:** Marc Wheeler, Parks and Recreation Director

**FROM:** Nate Abbott, Facilities Maintenance Superintendent

**DATE:** January 26, 2026

**RE:** Relocation of Facilities Maintenance to Marie Drake Building

---

This memo outlines the rationale for relocating Facilities Maintenance operations from the Mt. Jumbo Gym Shop to the Marie Drake Building. The proposed move improves operational efficiency, reduces risk to CBJ, supports broader land-use priorities, and better positions Facilities Maintenance to manage existing and future workload.

### **Operational Efficiency**

Relocating Facilities Maintenance to the Marie Drake Building will reduce staff drive time by approximately 348 hours per year. This reduction lowers fuel consumption and vehicle wear while increasing productive maintenance time. Reduced travel also improves response times and overall service delivery without increasing staffing.

### **Workload Management**

With the planned move to the Burns Building, Facilities Maintenance will assume responsibility for additional square footage. Even with the elimination of City Hall, there will be a net increase in square footage maintained. Facilities is already understaffed, and without operational efficiencies, this added workload would increase the maintenance backlog. Eliminating the Mt. Jumbo complex and reducing travel time allows Facilities to absorb this increase without significantly worsening the backlog.

### **ADA Accessibility**

The Mt. Jumbo Gym Shop is not ADA compliant. Staff and materials must navigate stairs regardless of the work area, creating accessibility barriers and increasing the risk of injury. The Marie Drake Building provides ground-floor access for primary operations and includes an elevator for access to other areas, improving accessibility and safety for staff and visitors.

### **Risk Management**

The Marie Drake Building contains asbestos in building materials and air handling systems. Leasing the space to non-CBJ entities poses elevated liability and compliance risks. Housing Facilities Maintenance in the building mitigates these risks, as staff are trained in asbestos awareness and experienced in working safely around regulated materials. It is anticipated that if

Facilities Maintenance is located in the building, the air handling system will not be needed due to the reduced occupant load.

Furthermore, leaving the building empty creates a higher risk profile. Unoccupied buildings are vulnerable to issues—such as leaks, heating failures, or vandalism—that can go unnoticed for extended periods, leading to compounded damage and higher repair costs. Occupying the building ensures daily observation and rapid response to building system issues.

### Strategic Location

Relocating Facilities Maintenance to the Marie Drake Building places the division closer to core CBJ departments such as Engineering and Parks and Recreation. This proximity improves coordination, supports face-to-face communication, and reduces delays caused by physical separation.

### Financial Considerations

First-year savings are expected to be a wash. Operational savings will be offset by moving costs, outfitting the building for Facilities use, and installing a fenced shop yard. The fenced yard will eliminate the existing dirt lot currently used for general parking.

Long-term benefits include improved efficiency and strategic cost avoidance. Preliminary estimates indicate that demolishing the Marie Drake Building would cost at least \$8 million. This figure depends heavily on the scope of demolition and abatement and would likely be higher upon final assessment. Repurposing the building for Facilities Maintenance avoids this substantial expense.

It should be noted that the Mt. Jumbo property also contains asbestos, and demolition will be expensive. However, due to its significantly smaller footprint, demolishing Mt. Jumbo would be substantially less expensive than demolishing Marie Drake. This makes clearing the Mt. Jumbo site a more financially viable option for releasing the property for higher-priority uses, such as housing.

### Estimated Costs and Savings

#### Savings

<b>Facilities Maintenance Annual</b>	
\$2,184	Fuel Savings from Drive Time
\$70,296	348 Work Hours Regained from Drive Time
\$59,388	294 Work Hours to allocate from building
<b>Building Savings Annual</b>	
\$19,520	Energy
\$26,574	M&C/Contractual
\$1,500	Water/Waste
\$12,100	Property Insurance
<b>\$191,562</b>	<b>Annual Savings</b>

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**Deferred Maintenance Savings \***

\$8,560,042	Through 2040
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**Costs**

\$50,000	Movers
\$25,000	Facilities modifications, electrical, ventilation
\$150,000	Fenced in Shop Yard
<b>\$225,000</b>	<b>Total Year 1 Costs</b>

**Conclusion**

Relocating Facilities Maintenance to the Marie Drake Building is a practical, risk-aware decision that improves operations, supports CBJ priorities, and positions Facilities Maintenance for sustainable service delivery going forward.

\*Deferred Maintenance Savings: This is the amount of Deferred Maintenance/Capital Renewal costs anticipated for the building through the year 2040 per the ALPHA Facilities Condition Assessments done in 2024.



**TO:** Marc Wheeler, Parks and Recreation Director  
**FROM:** Colby Shibler, Parks and Landscape Supervisor  
**DATE:** March 3, 2026  
**RE:** Parks and Landscape Maintenance Overview

Below is a summary of operations of our Parks and Landscape Maintenance Division and our facilities.

Our total proposed FY2027 budget is \$3.08 million. Revenues include \$726,550 in fees and donations, \$456,800 in Marine Passenger Fees (to support our parks, landscape, and ranger programs in the downtown core), \$174,100 in Reimbursable Department Costs (charging enterprise and special revenue funds, i.e. D&H, Bartlett, & Centennial Hall), and the remainder in General Funds.

### Parks and Landscape Budget by Work Unit

The Parks and Landscape Maintenance Division is highly integrated in its budget and operations. This makes it difficult to separate expenses by programs and services. The chart below is a rough breakdown of expenses and revenues by services.

FY27						
	Expenditures Personnel	Expenditures Commodities	Revenue	Marine Passenger Fees	Reimbursable Department charges	Total GF Draw
<b>Park Maintenance</b>	\$ 788,330	\$ 801,164	\$ (183,000)	\$ (200,992)		\$ 1,406,494
<b>Landscape Maintenance</b>	\$ 598,303	\$ 205,044	\$ (1,500)	\$ (255,808)	\$ (174,100)	\$ 371,939
<b>Ranger Program</b>	\$ 344,922	\$ 133,527	\$ (500,000)			\$ (21,551)
<b>Ballfield Maintenance</b>	\$ 177,900	\$ 186,938	\$ (35,550)			\$ 329,288
<b>Annuals Crew*</b>		\$ 8,600	\$ (6,500.00)			\$ 2,100
<b>Total</b>	\$ 1,909,455	\$ 1,335,274	\$ (720,050)	\$ (456,800)	\$ (174,100)	\$ 1,893,779
*Staffing included in Landscape Maintenance program						

CBJ Parks, Landscape and Ranger programs operate out of two year-round shops to maintain parklands from downtown Douglas to North Douglas and from Thane to North Bridget cove.

Both of these facilities are fully utilized for current operations; it would not be possible to maintain our current operations using only one of these locations.

These facilities support the maintenance of:

30	Developed Parks
14	Playgrounds
20	Sports Fields
1,333	Acres of Developed Parkland
9	Park Shelters
19	Restrooms
178	Trash Cans
12,000	Annuals Planted
65,000 SF	Perennial beds
1,125,925 SF	Turf to mow
2,141	Maintained Trees
100+	Tree Assessments per Year

### **Douglas Shop**

The Douglas shop serves as the primary base of operations for Parks & Landscape Maintenance. It has offices, break rooms, locker rooms and indoor shop/storage space. Most of our maintenance equipment, landscape equipment and custodial supplies are housed here. Park maintenance, landscape maintenance and the ranger program are mainly based out of this shop. Each program's staffing levels and responsibilities are outlined below.

*Park Maintenance crew* (3 full-time, 14 seasonal staff (10.28 FTE). Park maintenance staff are on 7 days a week). Responsibilities include:

- Cleaning restrooms;
- Prepping/cleaning shelters for rental;
- Playground safety inspection/maintenance;
- Maintenance in all parks and park amenities (litter/trash pickup, refill dog bag dispensers, painting, repairs, locking, unlocking facilities, graffiti removal, etc.);
- Snowplowing park facilities in winter.

*Landscape Maintenance crew* (1 full-time, 10 seasonal staff (6.78 FTE)). Detailed responsibilities for annuals are outlined under the Dimond Park Shop. Responsibilities include:

- Mowing 1.1M sq/ft of turf at all CBJ facilities;
- Tree, perennial/shrub bed care at all CBJ facilities;

- Grow and care for annuals for many CBJ facilities and the downtown area including beds, barrels, planters and baskets;
- Hazard tree assessment on all CBJ properties;
- Evergreen Cemetery (record keeping, maintenance, burials).

*Ranger program* (3 full-time, 1 part-time staff (3.39 FTE). Ranger staff are on 7 days a week). Responsibilities include:

- Enforcing commercial use permits in parks;
- Parking enforcement in parks and parking garages;
- Dealing with issues associated with unhoused population in parks including trespass issues and camp clean up;
- Management of Auke Lake;
- Trail work on over 40 trails and coordinating with Trail Mix for larger trail projects
- Patrolling all CBJ parks and trails to enforce ordinances and regulations (dogs off leash, gold mining operations, unauthorized motorized vehicles, illegal tree cutting, illegal camping, abandoned vehicles etc.);
- Provide information and interpretation on cultural and natural history of park areas;
- Snowplowing park facilities in winter.

### **Dimond Park Shop**

The Dimond Park shop serves as the base of operations for our seasonal ballfield maintenance crew and the annual growing operation based in our greenhouse. The Dimond Park shop is centrally located between most of our sports fields, which allows for efficient field maintenance. During the winter months, it also serves as the hub for valley and out-the-road plowing and winter maintenance. The following two programs operate as part of the overall parks and landscape maintenance crews.

#### *Ballfield Maintenance Crew*

This crew consists of five (5) seasonal park maintenance staff (2.28 FTE), as identified above. Staff are scheduled seven days a week. Responsibilities include:

- Maintenance of 18-20 dirt and turf sports fields for adult softball, youth baseball and softball, high school baseball and softball, adult soccer, youth soccer, high school soccer;
- Maintenance of tennis, pickleball and basketball courts.

## *Annuals Crew*

This crew consists of two (2) seasonal landscape maintenance staff (.42 FTE), as identified above, who begin in February to plant and care for the greenhouse annuals. Annual supply expenditures for seeds, soil, and related materials average approximately \$8,600 per year, which is largely offset by Adopt-A-Flower donations. Responsibilities include:

- Growing 12-15,000 flowers from seed;
- Planting 12-15,000 baskets, beds and barrels at various park facilities (with entire crew).

A part-time seasonal park maintenance member also works out of our Dimond Park shop as does our Valley crew leader, who does ballfield maintenance in the summer. The shop is also used to store various trucks, equipment and supplies used in our park, landscape and ranger operations. A list of parks and landscape major equipment can be found in the equipment replacement schedule.

### **Closing the Dimond Park shop**

If the Dimond Park shop were closed, the ballfield maintenance program would need to be eliminated in its entirety. This crew includes five part-time seasonal staff. Terminating these positions would result in an annual savings of approximately \$183,000 in personnel costs and \$30,000 in supplies. Four pickup trucks could be surplus and removed them from the fleet maintenance schedule.

However, eliminating this program would mean there is no dedicated staff assigned to maintain 18-20 dirt and turf sports fields, as well as tennis, pickleball and basketball courts. These facilities support youth and adult leagues, high school athletics and public play. Without daily grooming, lining, turf care, irrigation management, and safety inspections, field conditions would decline quickly, affecting playability, athlete safety, league operations, and associated rental revenue.

We also store a large amount of vehicles, equipment, and materials at the Dimond Park shop which is centrally located to efficiently serve the majority of our athletic fields. We are unable to consolidate these into our Douglas Shop and there are no other CBJ facilities available for this amount of storage and operational equipment.

It would cost \$1,500 annually to mothball the Dimond Park shop.

### **Closing the Greenhouse**

If the greenhouse were closed, the annual flower program would be eliminated. In addition to the two seasonal greenhouse staff (.42 FTE), we would reduce an additional 1.08 FTE from the field crew who maintain annual beds and baskets throughout the summer, for a total

reduction of 1.50 FTE. This would result in an annual personnel savings of approximately \$86,949 and an additional \$8,600 in supply savings.

This program is supported by Marine Passenger Fees, interdepartmental reimbursable charges, and Adopt-A-Flower donations (which have averaged approximately \$6,500 annually over the past three years). Closing the greenhouse and eliminating the annual flower program would remove a highly visible, community-supported service that relies primarily on \$255,808 in MPF and interdepartmental funding, with only limited General Fund support.

It would cost roughly \$1,500 annually to mothball the greenhouse.

## Libraries and Museum

Facility	Downtown Library	Douglas Library	Valley Library	JDCM
<b>FY26 Approved Operating Budget</b>	\$546,200.00	\$208,100.00	\$578,000.00	\$559,700.00
<b>FY26 Taxpayer support</b>	\$546,200.00	\$208,100.00	\$578,000.00	\$559,700.00
<b>FY26 Revenue (Fees, charges for services, rentals)</b>	\$8,561.61	\$1352.93	\$9,653.82	\$80,416.00
<b>% cost recovery</b>	2%	1%	2%	14%
<b>Metric (visits per year FY25)</b>	89,558	16,111	84,425	36,382
<b>FY27 Taxpayer Support anticipated, increase from FY26 of 1.2%</b>	\$552,754.40	\$210,597.20	\$584,936.00	\$566,416.40
<b>Cost to mothball</b>	Dependent on whether library/museum collections are maintained, or not.			
<b>Savings to GF if mothballed (FY27 GF - mothball costs) LEVEL 1*</b>	\$29,475.00	\$42,689.00	\$90,639.00	\$46,064.00
<b>Savings to GF if mothballed (FY27 GF - mothball costs) LEVEL 2**</b>	\$47,920.00	\$48,667.00	\$101,922.00	\$50,822.00
<b>Savings to GF if mothballed (FY27 GF - mothball costs) LEVEL 3***</b>	<i>NA - Downtown Library Level 3 is not feasible due to interconnected sprinkler and fire suppression systems, as well as parking garage elevators.</i>	<i>NA - Douglas Library Level 3 is not feasible while Douglas Fire Station remains operational due to shared facility.</i>	\$117,154.00	\$59,505.00
<b>FY 2027 Planned Revenue Increase</b>	\$(280.00)	\$(70.00)	\$(350.00)	\$1,685.00

**Savings to GF are only building maintenance costs. Assumes collections are retained in buildings.**

\* Level 1 - Reduced Occupancy / Caretaker Status: Building is vacant, but all systems remain active. Heat is reduced. Ventilation is minimized. No system shutdowns.

\*\* Level 2 - Partial Shutdown / Protective Minimum: Most electrical systems de-energized. HVAC reduced to freeze protection only. Fire suppression remains fully active and charged.

\*\*\* Level 3 - Full Shutdown / Deep Mothball: All systems shut down. Water-bearing systems are fully drained. Fire suppression is taken out of service with AHJ notification. Applicable only where facility conditions permit.

*For libraries and the museum, one of the savings is no longer needing to pay janitorial costs associated with facilities being used by the public daily, which can be considerable. Calculating the cost to mothball is tricky because it depends on whether staff will still need to be paid to maintain and curate the collections stored within the buildings. For example, say the museum closes, but they do not divest of the collection. Someone would need to continue to monitor the collection and confirm that it continued to be safely preserved. Likewise, say a library is closed to the public (public cannot visit), but they continue to store materials there. They would need to maintain staff to periodically check the building, pull holds (i.e. people can borrow an item from the closed library, but it has to be taken from the shelf at that location and transported to an open location). Savings would be greater if a facility was both mothballed and the items previously stored were no longer kept. Savings would be less if a facility was mothballed but the collections were kept.*

### Libraries/Museum Facilities Hours of Operation Reduction Scenarios

		FY27 Salaries	Downtown Library	Douglas Library	Valley Library	JDCM (sum)	JDCM (win)
<b>Open Hours Per Week (current staffing - 3 libraries open daily)</b>			56 hrs (2 staff)	38 hrs (1 staff)	56 hrs (2 staff)	58 hrs	30 hrs
<b>1/2 Time Desk Only (1.5 FTE)</b>	Only staffs public desks/open hours	\$124,315	15-hour reduction (close 3 libraries for 1 weekend day)			n/a	n/a
<b>Youth Services (3.0 FTE)</b>	Also provides services for youth	\$369,125	24-hour reduction (close 3 libraries 1 weekend day + 1 weeknight evening)			n/a	n/a
<b>Outreach/Events (2.8 FTE)</b>	Also provides outreach/programs for all ages	\$287,124	24-hour reduction (close 3 libraries 1 weekend day + 1 weeknight evening)			n/a	n/a
<b>Technical Services (5.0 FTE)</b>	Also selects/processes/manages collection	\$606,156	41-hour reduction (close 3 libraries 1 weekend day + 1 weekday)			n/a	n/a
<b>Museum Staff (3.75 FTE)</b>	Administer/curate museum	\$460,139	n/a	n/a	n/a		

**Notes:** Eligibility for Public Library Assistance Grants requires certain hours of operation; the main library must operate 50 hours weekly and evening/weekend service must exceed 5 hours weekly to maintain \$21K in annual grants.

With a few exceptions (Webmaster, Admin Officer, pages), most library staff perform a combination of public service hours and other library services. Reducing open hours also reduces other services.

City Museum front desk is staffed primarily by community volunteers; however, CBJ staff must be present during open hours.

**Museum Staffing Reduction**

**Scenario 1.** Eliminate Curator of Public Programs. Salary savings (FY27): \$118,395 (27% museum FTE reduction)

Impact: Museum's capacity to host public programs such as First Fridays, exhibit openings, school class visits, etc. would be eliminated or that function would need to transfer in a reduced capacity to remaining museum staff or community volunteers. This position coordinates community volunteers who staff museum front desk and promote museum services and events. Open hours are dependent on the presence of CBJ staff so a reduction of FTE would lead to a similar reduction of open-hour capacity (27%) and would increase the likelihood of sudden hours of operation changes due to vacancies or unplanned absences.

**Scenario 2.** Eliminate Curator of Public Programs & Museum Director. Salary savings (FY27): \$261,492 (53% museum FTE reduction)

Impact: Museum's capacity to host public programs such as First Fridays, exhibit openings, school class visits, etc. would be eliminated. Curator of public programs coordinates community volunteers who staff museum front desk. Open hours are dependent on the presence of CBJ staff so a reduction of FTE would lead to a similar reduction of open hours capacity (53%) and would increase the likelihood of sudden hours of operation changes due to vacancies or unplanned absences. Museum Director supervises museum staff, performs the bulk of the work dedicated to securing grant funding, and liaises with support groups and donors. Supervisory responsibility for remaining museum FTE would transfer to library staff.

**Libraries/Museum Facilities Visits (per fiscal year)**

Location	FY25	FY24	FY23	FY22*	FY21*	FY20*	FY19
Juneau-Douglas City Museum	36,382	40,964	39,084	27,316	11,205	17,475	24,178
Douglas Library	16,111	13,464	15,879	15,209	11,966	12,736	18,404
Downtown Library	89,558	86,919	88,747	63,606	26,415	73,887	117,498
Valley Library	85,425	77,594	71,945	59,904	39,520	83,084	67,174

Department	Division	FY26 GF Contribution	% of GF	Revenue Generation	Note
Administration	Manager's Office - Operations	\$ 676,600.00	0.55%	No	Reduced support for Manager's office, public inquiries, and Assembly
	Communications and Engagement	\$ 527,100.00	0.43	No	Reduced outreach and engagement, slower response times, outsourcing project engagement (at higher cost to projects)
	Information Technology	\$ 3,817,500.00	3.21	No	Fewer technology resources, reduced efficiency, increased risk of security breaches. IT reductions have impacts in other departments.
	Clerks Office	\$ 800,400.00	0.65	No	Reduced support for Assembly meetings, reduced/slower public service, reduced support to boards/committee
	Public Defenders, conflict attorney, teen health and warming shelter	\$ 1,208,200.00	0.98	No	If we did not prosecute misdemeanors, could reduce by \$1M (Public defender services would be handled by the State Public Defenders and OPA)
	Lands and Resources	\$ 2,061,600.00	1.68	Yes	Less development of city land, less capacity to work on lands/housing issues
	Emergency Programs	\$ 345,400.00	0.28	Grant funding	Very little emergency management training for staff; slow implementation of Hazard Mitigation Plan
Mayor and Assembly	General Opps	\$ 1,046,100.00	0.85	No	Marie Drake is largest expense - disposal of MD saves \$400K, assembly stipend, lobbyist, Marie Drake, hearing officers
	Partner Agency Grants	\$ 5,983,300.00	4.88	No	Impact to operating budgets of partner organizations
	Community Grants	\$ 1,962,000.00	1.6	No	Impact to special projects or organizations CBJ supports
Juneau School District	State required minimum	\$ 19,948,900.00	19.41	Some grants	Cannot reduce
	Minimum to the cap	\$ 15,055,800.00	12.27	Some grants	Increased classroom size
	Above the cap	\$ 2,115,000.00	1.72	Some grants/fees	Reduction of extra curricular activities, transportation and food
Community Development	Permit Center Hub	\$ 1,711,800.00	1.39	Yes	Longer wait time for permit processing, less hours open to public
	Building Division	\$ 314,000.00	0.26	Yes	Longer wait time for building permits and inspections
	Planning and Land Use Code	\$ 920,000.00	0.75	Yes	Reduced support for larger developments, platting, and planning
	Long-range planning	\$ 567,400.00	0.46	No	Less area or project based community input for long term vision of development in community
Fire Department	CARES - Sobering Center & Mobile Integrated Health	\$ 2,331,400.00	1.94	No	Less support for most vulnerable; increase in ER visits
	Fire Suppression, Investigation, Safety Compliance	\$ 5,134,600.00	4.37	No	Reduced rope/water rescues, public education, outreach, inspections, slower/reduced response to structure fires
	Emergency Medical Services	\$ 2,764,800.00	2.3	No	Slower response times and fewer crews on duty

Department	Division	FY26 GF Contribution	% of GF	Revenue Generation	Note
Finance	Administration	\$ 644,300.00	0.53	No	Budget development takes longer, less oversight
	Assessor	\$ 1,108,500.00	0.91	No	Less accurate property tax assessments. Less capacity to respond to public on appeals
	Controller	\$ 1,045,800.00	0.86	No	Hard to cut this - necessary support to remain legal, would increase contractual costs
	Purchasing	\$ 482,800.00	0.39	No	Purchases take longer, making government less efficient
	Treasury	\$ 522,100.00	0.43	Yes	Less sales tax enforcement, fewer service hours to the public (cash office)
Juneau Police	Patrol Operations	\$ 5,250,100.00	4.47	No	Slower response times, fewer officer on duty to respond to calls
	Special Operations	\$ 2,463,700.00	2.05	No	Slower/reduced ability to investigate felony crimes and drug cases
	Administration and Community Services	\$ 3,952,100.00	3.33	No	Reduced and/or eliminated parking and garbage enforcement
	Records, Evidence, IT and Electronics	\$ 2,357,500.00	1.96	No	Fewer public service hours, slower processing of records/evidence, increased challenges with compliance
	Communications Center	\$ 2,691,900.00	2.24	No	Reductions would result in more overtime, unless shift to state
	Animal Control	\$ 1,471,300.00	1.21	No (not to CBJ)	Eliminated support for animal sheltering and no-kill status
Eaglecrest	Eaglecrest, Base GF Support	\$ 930,000.00	0.76	Yes	Mountain likely cannot operate at all with less GF support than this
	Eaglecrest, RBR Annual Loan + CIP Support	\$ 4,786,800.00	3.9	Yes	No Gondola and EC operates basic lift operations only
HRRM	Human Resources	\$ 712,200.00	0.58	No	Reduced support for employee recruitment and retention; slower processing; and longer response time to employee or supervisor issues
Engineering & Public Works	Engineering Division - Supports CIP	\$ 161,900.00	0.13	No	Reduced support for developing CIP ideas
	Engineering Division - General Engineering	\$ 230,100.00	0.19	No	Slower permitting response time for civil work
	Recycle Works	\$ 2,520,600.00	2.05	No	Close public recycling
	Streets - General Ops, Cleaning, Road Maintenance	\$ 5,527,000.00	4.05	No	Longer response times to clear city streets
	Capital Transit	\$ 4,890,400.00	3.98	Yes	Reduced routes

Department	Division	FY26 GF Contribution	% of GF	Revenue Generation	Note
Law	Civil Legal Support	\$ 1,158,100.00	0.94	No	Reduced attendance and support at meetings (empowered boards, school district and Assembly); longer turnaround time on requests for legal services
	Criminal Prosecution	\$ 1,131,000.00	0.92	No	No prosecution of misdemeanors saves \$1M; would also eliminate on-call assistance to JPD for criminal case (these tasks can be covered by the State Criminal attorneys)
Juneau Public Libraries	General Operations	\$ 2,114,900.00	1.72	Grants, Donations	Reduction to gen ops would eliminate services & programs for youth and/or adults & outreach, and/or collections.
	Downtown Public Library	\$ 546,200.00	0.45	No	Reduction would limit service hours. Elimination would shrink library collection by 45%.
	Mendenhall Valley Public Library	\$ 578,000.00	0.47	No	Reduction would limit service hours. Elimination would shrink library collection by 37%.
	Douglas Public Library	\$ 208,100.00	0.17	No	Reduction would limit service hours. Elimination would reduce library collection by 18%.
	Juneau Douglas City Museum	\$ 559,700.00	0.46	Yes	Reduction would limit service hours/public programs/quantity & frequency of exhibits. Elimination would necessitate divesting collection of artifacts.
Parks and Recreation	Jensen-Olson Arboretum	\$ 86,200.00	0.07	Yes	20% reduction defunds all seasonal staff. Divesting of arboretum governed by conservation easement & endowment
	Centennial Hall	\$ 708,700.00	0.58	No (not to CBJ)	Increased cost to conferences; may dissuade use of facility. CBJ support funded by bed tax.
	Downtown Parking	\$ 100,000.00	0.08	Yes	Raised rates for parking
	Parks and Landscape Maintenance	\$ 1,966,800.00	1.6	Minimal	Reduced maintenance for ballfields and facilities; no flower beds on CBJ facilities; limited mowing; eliminate trail brushing; no portable toilet service in parks
	Augustus G Brown Pool	\$ 943,100.00	0.77	Yes	20% reduction would reduce weekly hours from 79 to 51 (with no weekends); mothballing saves \$609,497 in GF; planned fee increases will bring in \$42K in additional revenue
	Dimond Park Aquatic Center	\$ 1,452,000.00	1.18	Yes	20% reduction would reduce weekly hours from 87 to 63; mothballing saves \$1,076,548 in GF; planned fee increases will bring in \$62,500 in additional revenue
	Areawide Recreation	\$ 752,300.00	0.61	Yes	20% reduction would eliminate adult sports program
	Dimond Park Field House	\$ 324,000.00	0.26	Yes	20% reduction would reduce open drop-in hours by 15 hr/week; mothballing saves \$242,000 in GF; planned fee increases will bring in \$49,300 in additional revenue
	Eagle Valley Center	\$ 34,100.00	0.03	Yes	Mothballing \$25,000; forecasted to break-even in FY27

Department	Division	FY26 GF Contribution	% of GF	Revenue Generation	Note
Parks and Recreation	Mt Jumbo Gym	\$ 67,600.00	0.06	Yes	Property is potentially worth \$2.5M. Activities could move to Marie Drake gym if building is sold.
	Treadwell Ice Arena	\$ 569,100.00	0.46	Yes	20% reduction would eliminate public open hours (currently 17 hr/week); mothballing saves \$500,000 in GF; planned fee increases will bring in \$77,800 in additional revenue
	Zach Gordon Youth Center	\$ 1,275,800.00	1.04	No	20% reduction would reduce weekday open hours from 51 to 40 and close Saturdays; mothballing saves \$1.3M in GF.
	Sheiyi Xaat Hit Youth Shelter & Transitional Living Program	\$ 381,800.00	0.31	54% grant funding , partnership with THRHA	THRHA manages building mtc of the building, keeping costs down, Grant funding is approximately 50% of funding.
	Supplemental Youth Programs	\$ 329,500.00	0.27	Yes	Reduction in Youth Activity Grants, elimination of at least one youth sports program, reduction in athletic scholarships

**Mayor & Assembly**

	FY25 Actuals	FY26			FY27	
		Adopted Budget	Amended Budget	Projected Budget	Proposed 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	\$455K KTOO, \$100K Alaska Committee
Childcare	2,388,300	1,846,900	1,846,900	1,846,600	1,846,600	\$133K of this amount is last year of 3-year one-time grant for PAT
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	MPF/HBT
<b>Community Grants:</b>						
Alaska Heat Smart	222,900	222,900	222,900	222,900	222,900	Last year of 3-year one-time grant
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	-	-	-	-	
Housing First	-	-	-	-	-	
Juneau Mountain Bike Alliance	40,000	-	-	-	-	
Juneau Mountain Rescue	-	-	-	-	20,000	MPF
Juneau Nordic Ski Club	-	-	-	-	-	
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	MPF
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 and Borough of Juneau  
Delinquent Sales Taxes  
as of March 31, 2026**

**The businesses reported in this listing are delinquent in filing and/or remitting sales tax. By law, sales taxes collected by merchants in the normal course of business must be held in trust for the City and Borough.**

**Failure to remit the sales tax will result in significant financial penalties and interest being charged. The penalty for failure to file is \$25. The penalty and interest charged for failure to remit sales tax when due is 5% per month, up to a maximum of 25%, plus interest at 12% per annum. The City and Borough is actively pursuing the collection of the taxes owed. For flagrant violations, merchants can be and have been charged with Class A misdemeanors. Class A misdemeanors are punishable by up to one year in jail and/or a \$25,000 fine.**

**The delinquent merchants listed in this report represent a small minority of the merchants conducting business in the borough. The majority of merchants comply with the filing and remitting requirements. The delinquent tax amount shown in this report represents less than 1% of the City and Borough's annual sales tax collections.**

**The Sales Tax Office welcomes any information that will assist in enforcement and compliance. Questions should be addressed to the Sales Tax Office at 586-5215 ext. 4901 or Revenue Collections at 586-5215 ext. 4908.**

**Mandy Judy  
Revenue Officer**

**Active Businesses**

<b>BUSINESS NAME</b>	<b>TAX DUE</b>
JUNEAU PRIVATE TOURS	\$4,661
MENDENHALL EXPRESS RIDES	\$4,568
TSI CONSTRUCTION LLC	\$3,368
RED SPRUCE AK LLC	\$3,174
SERENDIPITY LLC	\$1,955
NEW CINGULAR WIRELESS PCS LLC	\$1,670
ESB INC	\$1,473
VICTORY IS MINE LANDSCAPING	\$1,137
LASH DOC 907	\$1,125
STANLEY CONVERGENT SECURITY SOLUTIONS	\$1,107
PINOYZ TOYZ	\$1,085
ALL-STAR AUTO LLC	\$994
UNDER THUNDER HOUSE	\$951
TRAFALGAR VENTURES LLC	\$809
INNER ELEMENTS LLC	\$684
STANLEY HARRIS	\$674
ALASKA CONTRACT FLOORING	\$625
CAPITAL HAIR & NAILS INC	\$548

ENERGY WORKS	\$523
HAIR TODAY BY APPOINTMENT ONLY LLC	\$473
EL CHINGON	\$451
PANHANDLE POWERBOATS LLC	\$425
BARNA LLC	\$412
VANTIV INTEGRATED PAYMENTS LLC	\$409
ALASCOM INC	\$403
GILES' ALASKA MUSIC ONE	\$401
CAPITOL DISPOSAL, INC	\$336
KONICA MINOLTA BUSINESS SOLUTIONS	\$249
HIGH TIDE TATTOO	\$242
COLDWELL BANKER RACE REALTY - M DURAN PROPERTY MANAGEMENT	\$205
VAN POOL PAINTING INC	\$196
ALASKA TRAVEL DESK	\$188
BREATH OF TRANQUILITY MASSAGE	\$186
SOL TANNING SALON	\$180
TRUSTED TATTOO COMPANY	\$173
PERKIN ELMER HEALTH SCIENCES INC	\$172
ZNP LLC dba GOURMET ALASKA	\$143
NCR CORPORATION	\$137
OPTOS INC	\$116
<b>Total</b>	<b>\$36,628</b>

### Inactive Businesses

**The following businesses have closed their accounts with the City and Borough of Juneau (CBJ). However, sales tax still remains due. The Sales Tax Office welcomes any information that will assist in enforcement and compliance.**

WILD ALASKAN HALIBUT INC	\$2,196
<b>Total</b>	<b>\$2,196</b>

### Collections

**The following businesses have been forwarded to the CBJ Law Department for further collection action.**

ALASKA RESORT CONDOS INC dba JUNEAU SUPER 8 HOTEL	\$295,417
NAIL BAR	\$106,834
MOLLY VENTURES INC dba MCGIVNEYS SPORTS BAR & GRILL	\$48,120
RAINFOREST FARMS LLC	\$42,159
FRONTIER MEDIA	\$31,631
JOJO'S ROOFING	\$28,311
SOUTHEAST JUNK REMOVAL	\$17,948
RAIN COUNTRY INC	\$15,095
ALASKAN GIFTS	\$12,570
JUNEAU FOOD TOURS - TASTE ALASKA!	\$12,407
A & A HANDYMAN SERVICES	\$8,653
ALES BAKERY	\$8,457
HAIENADANGLE LLC dba BOWL OF PHO	\$6,078
JUNEAU LANDSCAPE SERVICES LLC	\$5,233
GOLDDIGGER FILIPINO RESTAURANT JUNEAU	\$2,144
<b>Total</b>	<b>\$641,058</b>

**The following businesses were referred to a third-party collection agency within the last quarter for further collection action.**

BIG JIMS CHARTERS	\$12,414
CONCEPT CAFÉ	\$4,156
SALON DOLCE	\$4,110
ALASKAN VACATION HUB	\$2,555
TIMELESS BUILDERS	\$2,434
HARBOR BITES	\$2,120
EQUIFAX WORKFORCE SOLUTIONS LLC	\$1,042
MONAT GLOBAL CORP	\$311
LFM SERVICES	\$110
<b>Total</b>	<b>\$29,252</b>

## JUDGMENTS

**The following businesses have failed to comply with their judgment's repayment plan (Confession of Judgment with a Repayment Stipulation). The Revenue Collection Office welcomes any information that will assist in enforcement.**

ALASKA RESORT CONDOS INC dba JUNEAU SUPER 8 HOTEL	\$741,060
WOOLY MAMMOTH CR CASE	\$189,309
HAIENADANGLE LLC dba BOWL OF PHO	\$150,694
MOLLY VENTURES INC dba MCGIVNEYS SPORTS BAR & GRILL	\$81,781
RAINFOREST FARMS, LLC	\$80,404
ROYAL MAJESTY INC	\$72,649
GOLDDIGGER FILIPINO RESTAURANTS	\$66,492
SHRI KRISHNA LTD., INC.	\$46,695
THANE ORE HOUSE	\$44,916
SERENDIPITY LLC	\$39,784
AURORA PROJEKT	\$39,688
GOLD IN QUARTZ	\$36,206
JUNEAU LANDSCAPE SERVICES	\$32,030
YOUR FENCE PROFESSIONAL	\$30,435
MAC VENTURES LLC	\$23,509
GREENEY ENTERPRISES	\$15,077
ABBY'S KITCHEN, LLC	\$15,044
MAJESTIC GEMS LLC	\$9,907
ARTISAN SOUTHEAST LLC	\$9,390
SKEINS FINE YARNS	\$5,209
DISH DASH DELIVERIES LLC	\$3,533
TOTEMIC TREASURES	\$1,962
<b>Total</b>	<b>\$1,735,773</b>

## NONFILERS

**The City and Borough of Juneau (CBJ) sales tax ordinance 69.05.070(a) states that every person making sales, rentals, or performing services within the city and borough shall complete a return for the required filing period setting forth the total amount of all sales, rentals, and services, regardless of whether such transactions are taxable or nontaxable.**

**These merchants have failed to respond to requests to file sales tax returns. Under CBJ sales tax ordinance 69.05.100(a), noncompliance with these requests to file may result in the Revenue Officer making an assessment based on an estimate.**

### BUSINESS NAME

2 SISTERS DELI LLC  
6M INC  
A A A MOVING & STORAGE INC  
A GLACIER WALK BED & BREAKFAST  
A JAMES ART  
A LITTLE BAZAAR  
A.L. HAY LLC  
ACCESSLINE COMMUNICATIONS  
ACE DRAGON COATINGS & FOAM INC  
ADELINE VIOLAS  
ADVENTURE BOUND ALASKA  
AIRBNB - AN ARTISTS HOME AWAY FROM HOME  
AK CHARTER LLC  
AK REI Group LLC  
AK VACATION RENTALS  
AKMOBILEAUTOTECH  
AKOOKIE CO  
ALASKA ANGLERS CLUB LLC  
ALASKA BUSH CARPENTERS  
ALASKA EXPRESS PERMITS LLC  
ALASKA GLAZING INC  
ALASKA GRAFIX  
ALASKA IMAGERY  
ALASKA INDIGENOUS CONSULTING  
ALASKA MAGICK  
ALASKA ROPE LADY  
ALASKA SOUTHEAST ELEVATOR LLC  
ALASKA SPORTS TV  
ALASKA UNLIMITED REALTY LLC  
ALASKAN BUSINESSES LLC  
ALASKAN COASTAL CRUISES  
ALASKAN WOMENS COLLECTIVE  
ALPENGLow LLC  
ALPHA GENOMIX LABORATORIES INC  
ALPINE FIT  
ALSTOM RENEWABLE US LLC  
AMIGOS AUTO SALES  
AMPLE IT SOLUTIONS LLC  
ANGEL WESTON DISH DASH DRIVER

ANGLERS CHOICE ALASKA  
ANIMAL AUSTINS TREE SERVICE  
APPRAISE ALASKA  
ARTS FOR YOUTH INC THE  
ASHLEIGH EWING  
ASLAN  
AT SAXAN  
ATTA BOY CONSTRUCTION LLC  
ATTENTION 2 DETAIL  
AURORA ESSENCES  
AURORA MANAGEMENT GROUP LLC  
AURORA PROJEKT  
AUTHENTIC YOU  
AVO PROPERTY INC  
AWN TOWER COMPANY LLC  
B&P SPORTS WEAR  
B&R ALASKA  
BACKCOUNTRY RELIEF  
BAKER BUILDING  
BAYSHORE LANDSCAPING & STONERWORKS  
BEAUTY BAR  
BELARDI & SONS CONSTRUCTION  
BELLALUNA LLC  
BENTZ B&B  
BIG A AUTOMOTIVE  
BLACK WOLF PHOTOGRAPHY  
BLANC DE BLANC PROPERTIES  
BOWMAN TAMI PIANO INSTRUCTOR  
BRATLIE BUSINESS ENTERPRISES  
BRAVA LLC  
BREAKTHROUGHS INC  
BUN DADDY  
BUTTERFLY CREATIONS  
C T CORPORATION SYSTEM  
CAMCO RENTAL  
CAMERON PLUMBING & HEATING SUPPLY LLC  
CANINES UNLIMITED  
CAPITAL CITY AGGRESSIVE RECYCLE AND REMODEL  
CARLOS FOOD TRUCK LLC  
CARVEN CUSTOM TAILORS  
CATCH OF THE DAY  
CEED ENTERPRISES LLC  
CENTER FOR SYSTEMATIC THERAPY & RESEARCH SERVICES  
CEREALSLY MILKY  
CH LOGISTICS LLC  
CHELSEA'S SPEECH LANGUAGE THERAPY  
CHEROKEE VALLEY CONSTRUCTION  
CHILKAT VALLEY HANDYMAN  
CHILKAT VISTAS LLC  
CLEANING BY LAND AND SEA  
COLDWELL BANKER RACE REALTY - M DURAN PROPERTY MANAGEMENT  
COLLECTIVE49 LLC  
COLLIER WM J DDS  
COMMON CENTS BUSINESS SERVICES  
CONCEPT CAFE  
CONTRACTASAURUS  
CONVERGENCE CONSULTING

COOL SPOTS TOURISM SERVICES  
CREATIVE CONSTRUCTION  
CROWNED PAGEANTRY  
CUMMINS PLOWING & GENERAL MAINT  
CURATED CUTTINGS  
D & Z NAILS  
DAHJ PLUG  
DANGGAD  
DAREN OSTLIE  
DATA ENTRY COMPANY  
DAVIDS WELDING AND FABRICATION  
DAVIE & DALLAS PRODUCTIONS LLC  
DAYBREAK WOODWORKS LLC  
DC TRUCKING  
DECISIONONE CORPORATION  
DEISHEETAAN DESIGNS  
DELL EQUIPMENT FUNDING LP  
DENALI FIRE PROTECTION LLC  
DEREK CALLENDER  
DEREKS HANDCRAFTED CALLS  
DISASTER MANAGEMENT SOLUTIONS  
DISCOVER 24/7  
DJ REPAIR  
DOGS AND BEERS GRAPHIC DESIGN  
DOUGLAS ISLAND DIVING SERVICES  
DREAM GREEN CLEANING AND LANDSCAPE LLC  
DUPONT DOGS  
EB RENTALZ  
ECV CONSULTING  
EIGHT ZERO TECHNOLOGIES  
EL CHINGON  
EL SOM INCORPORATED  
ELF ON A SHELF  
ELISSA PET PRO  
ELLENBECKER JOHN R DDS  
EMBRACE BEAUTY  
EMPRESS MENTALITY  
EPIC ADVENTURES AND LOGISTICS  
EPICTETUS-AQUILA  
EQUIFAX WORKFORCE SOLUTIONS LLC  
ERIC W COLE TRUCKING  
ERIK SCHOLL  
EVERYBODYS TREE SERVICE  
EXPERT JANITORIAL LLC  
EXTANT PERCH, THE  
F/V BIG DEAL  
F/V CAROL W  
F/V DIAL WEST  
F/V LADY LOUISE  
F/V RELENTLESS  
F/V ROSE MAE & F/V TURNAGAIN  
FAIRWINDS CONSULTING LLC  
FAMILY TREE  
FERA PHOTOGRAPHY  
FINS AND FUR CONSULTING LLC  
FIRENATION  
FIREWEED CONSTRUCTION

FLARE INDUSTRIES LLC  
FLORES CONSTRUCTION LLC  
FLYING NIMBUS  
FOREIGN LOCAL EXPRESS  
FOURTH COAST LLC  
FREE BIRD DESIGNS  
FRESH CLEANING SERVICE  
FRONTIER MEDIA  
FRONTIER PROPERTIES LLC  
FRONTIER SERVICES LLC  
GARFIELD FRIED BREAD  
GATLING SERVICES LLC  
GCB SPECIALTY CONTRACTORS  
GCN HOLDING LLC  
GLACIER GARDENS REAL ESTATE LLC  
GLACIER PACK STUDIO  
GLACIER SALT CAVE & SPA LLC  
GLACIER SWEETS  
GLACIERS EDGE MINERALS  
GOLD CANYON INTERNATIONAL LLC  
GOLD CREEK CAFE  
GOLD TOWN NICKELODEON THEATER  
GOOSE TONGUE RENTALS  
GRAMMA'S TLC  
GRANT PAUL H  
GRANT RENTALS LLC  
GRAYCO, LLC  
GREEN CLEANING TEAM, THE  
GREEN HAMMER SERVICES  
GREGG L W  
GROUND TRANSPORT SOLUTIONS INC  
GROUND TRANSPORTATION SOLUTIONS LLC  
GRUMPYS DELI & MY WIFES JUICE BAR  
HAIR BY BROOKE  
HAIR BY MCKAYLA H SP  
HAIR BY RHONDA  
HAIR BY TERRA  
HA-KALA-CO INC  
HALAU HULA O OLILI ULA  
HALF FULL HARVEST  
HANDYMAN BLEVINS  
HEADLINES  
HEIDI JOHNSON MS CCC SLP  
HIGH TIDE TATTOO  
HOKE DESIGNS  
HONEY CLEAN  
HONSINGER SHEPHERDS  
HOOD CONSTRUCTION LLC  
HOUSE O HOGANSON H2O 140  
HUBCLUB LLC  
IDEAL OPTION PLLC  
IEBIA STYLES  
INCE RESOLUTIONS  
INSIDE PASSAGE OUTFITTERS  
INTELLIGENT TRANS SOCIETY OF AK  
IRIS JUNIPER EVENTS PLANNER  
ISAAC CARPENTRY

IT DECISION & SUPPORT SVSC  
ITW FOOD EQUIPMENT GROUP LLC  
IVIE PHOTOGRAPHY  
J M PROPERTIES  
JACKSON MISCHA P  
JACKSON SERVICES  
JAKE BEIMLER  
JASMINE DIAMOND CO LLC  
JEANS PROPERTY  
JENNIFER SKINNER CREATIONS  
JESSICA TREVINO  
JESSICA WILLIAMS-KOWALCIK  
JOHN C WYNNE  
JOHNS MECHANICAL SERVICES  
JONATHAN M YAZZIE  
JOSTENS CAMPUS PHOTOGRAPHY SE  
JUMPP INTEGRATED PEDIATRIC HEALTH CORP  
JUNEAU ADVENTURES  
JUNEAU AIRBNB LLC  
JUNEAU ALASKA COMMUNICATIONS LLC  
JUNEAU CLIMBING & RECREATION  
JUNEAU COMMERCIAL CLEANING  
JUNEAU DISC GOLF CLUB  
JUNEAU FAMILY ACUPUNCTURE  
JUNEAU FOOT & ANKLE CLINIC  
JUNEAU I LLC  
JUNEAU MOTOR VEHICLE EXPRESS COMPANY  
JUNEAU ROLLERGIRLS INC  
JUNEAU USBC  
JUNEAU WEALTH MANAGEMENT LLC  
JUNEAU WEAR  
JUNO PAWN & LOAN  
JUNO PAYDAY LOANS LLC  
KAAXKWEI TREASURES  
KAYA MOUNTAIN CONSTRUCTION LLC  
KELLY RENTALS  
KG LAUNDRY EXPRESS  
KIKOS INC  
KIMLINGER CUSTOMS LLC  
KNOOKS N KRANNIES  
KRAFTED AK  
KRISS CUSTOM AUTO REPAIR  
KRK WORLDWIDE LLC  
KULTURA SA ISLA RESTURANT  
LABOR 1  
LANDMARK APOSTOLIC CHURCH  
LANDMARK DEVELOPMENT LLC  
LAST FRONTIER CABINETS & MILLWORK LLC  
LAURALYE MIKO  
LAW OFFICE OF ELIZABETH ZIEGLER  
LAW OFFICE OF MARCUS L ROGERS  
LAYERS OF ALASKA LLC  
LEONA M SANTIAGO  
LEONARD & EDNA SACCHEUS  
LFM SERVICES  
LICKETY SPLIT LOGISTICS INC  
LIGHT ALASKA

LILAC PLACE  
LINGIT NINJA  
LITTLE CABIN STUDIOS  
LIVE IN LOVE LANDSCAPING  
LOBAUGH CONSTRUCTION  
LOCAL GUY CHARTERS & SIGHTSEEING LLC  
LOGAN ROPER  
LONGABERGER COMPANY, THE  
LORENZOS GENERAL CONTRACTOR LLC  
LOUISE MARCIGAN ARTS & CRAFTS  
LOVE IN EVERY FIBER  
LUCILLES ENTERPRISE INC  
MAGELLAN SWEET RETREAT LLC  
MAGIC NAIL SPA  
MAGIC NAILS SPA LLC  
MARCEL CONSTRUCTION  
MARIE KATHLEEN PHOTOGRPAHY  
MARIS MARINES CLEANER  
MAX SCHILLINGER  
MCKINLEY FIRE PROTECTION LLC  
MD CONSTRUCTORS  
MEMORY BOX PHOTOGRAPHY  
MGO CORPORATION  
MIAH LAGER  
MIKES TREE SERVICE AND LANDSCAPING  
MILES CONTRACTING LLC  
MIRAROSA RENTALS LLC  
MOE'S HEALTHCARE PRODUCTS  
MOON WELL MAGIC  
MORGAN ROPER  
MOTHERS MILK UNLIMITED  
MOUNTAIN FLOUR  
MOUNTAIN STRONG CONSTRUCTION  
MY WILD LIFE PHOTOGRAPHY  
NAIL BAR  
NATURAL ARTIST ENTERPRIZE  
NELSON APPRAISALS, LLC  
NEVA'S WEB DESIGN  
NEWSCYCLE SOLUTIONS INC  
NICHOLS ENGINEERING  
NIEMI-JEFFERSON PARTNERSHIP  
NORTH STAR ROASTERY  
NORTHERN LIGHTS ANTIQUES & TREASURES LLC  
NYT INC  
NZM LABS LLC  
OOMA INC  
ORCA ENTERPRISES LLC  
OREGON ALASKA BOOKKEEPING SERVICE  
ORGANIC ALASKA  
OROZCO CONSTRUCTION LLC  
OTAKU WINZ  
PACIFIC PATHWAYS  
PAMPERED PAWS GROOMING  
PANHANDLE COMPUTER SERVICES  
PANHANDLE POWERBOATS LLC  
PANHANDLE PRODUCE LLC  
PARKER ASHBAUGH PHOTOGRAPHY

PARTYLITE GIFTS, INC.  
PAVITT CONSTRUCTION LLC  
PEDICAB CHRIS  
PIE IN THE SKY  
PINOYZ TOYZ  
PLANT STUDIO LLC THE  
PLEASANTS INTEGRATIVE HEALTH CONSULTANTS  
PLECOS WORLDWIDE  
PNOY-117  
PRIORITY HEALTHCARE LLC  
PRO EX FLOORING LLC  
PRONTO TRANSPORTS  
PROTEALES MOOD JEWELRY  
PUP CUTS  
PYRAMID ABATEMENT & REMODEL LLC  
QUEEN BEES HOUSE CLEANING SERVICES  
QUEEN FONDA LIMITED LLC  
QUICK CLEAN UP  
R&U CONSULTING  
RAIN COUNTRY INC  
RAIN OR SHINE LAWN CARE  
RAINFOREST CUSTOM LLC  
RAPID IMPACT CONSULTING SERVICES LLC  
RAVENS CREATIONS  
RBS EVOLUTION OF JUNEAU LLC  
REAL ESTATE SERVICES INC  
RED STEEL STRUCTURES  
REGAL PLANT DESIGNS LLC  
REKLAW BUILDERS  
RELIABLE COMFORT INSULATION LLP  
RESTORATIVE  
RICHARD CARTER  
RICKSHAW REEF  
RICKSHAW REEF JEEP ADVENTURES  
RIGHT HAND MARKETING  
RKS CONSTRUCTION  
ROBERTO GEMS CORP.  
ROBIN MACDONALD SPEECH LANGUAGE THERAPY SERVICES LLC  
ROCK DOG COURIER  
ROCKFISH GAMING  
ROCKY RIVER STAMPS  
ROOTS AK  
ROSS COMPANY  
ROWDY DOG MEDIA  
ROYAL GEMS  
RUBY ROUSER  
RUNES AND RELICS  
RW STUDIO  
S & D DESIGNS  
SAILING ALASKA LTD  
SALMON WITCHES BRITCHES  
SALON EDGE  
SARAH DAVIDSON CONSULTING  
SAVIKKO-FRANCIS  
SCHUON SERVICES LLC  
SCOFFLAW ENTERTAINMENT LLC  
SCORPION EQUITY LLC

SCUBA TANK THE  
SE AK CONFERENCE OF BUILDING OFFICA  
SE MONITORING AND COMPLIANCE SERVICES LLC  
SEA AND MOUNTAIN MECHANICAL  
SEA WOLFE FORESTRY LLC  
SEABORN PHOTOGRAPHY  
SEASIDE BED AND BREAKFAST  
SEESHELLS MACRAME  
SEVEN ISLAND VIEW  
SHARA KAY TATTOO  
SHAWN BETHERS MAINTENANCE  
SIETE MARES  
SIMPLE PLEASURES  
SIONS  
SLICK RICS BBQ  
SMALL FRY  
SMILEYS KETTLE CORN  
SOB GRINDS LLC  
SOGGY PAWS GROOMING  
SOULFEYEND LEGACIES LLC  
SOUTHEAST ABATEMENT  
SOUTHEAST ALASKA GUIDE SERVICES  
SOUTHEAST ALASKA ORGANIZATION FOR ANIMALS  
SOUTHEAST ALASKA THERAPIES, LLC  
SOUTHEAST EXTERIOR WORKS LLC  
SOUTHEAST JUNK REMOVAL  
SOUTHEAST TREE SERVES LLC  
SOUTHEAST UROLOGY LLC  
SPARKLE JUNEAU HOUSEKEEPING  
SPRUCE ENTERPRISES LLC  
STEEL KING CONSTRUCTION  
STOKED BEEKEEPING CO  
SUMMIT FIRE SYSTEMS LLC  
SWEETS AND TREATS BY BEKA  
T2 HANDYMAN SERVICES  
TAFY DANCE ALASKA LLC  
TAKU RIVER SPORTSMENS ASSOC  
TE SERVICES  
TFW CONSTRUCTION  
THE CUTTING EDGE SALON SPA  
THE KAT SHACK  
THINK GOODNESS LLC  
THS LLC  
TIDES MAN  
TLC TRACY LOVES CLEANING  
TMCT ELITE CONSTRUCTION LLC  
TOM MATHESON CARPENTRY  
TOP GEAR & GIFTS  
TROUBLED RAVEN  
TROUTT LAW OFFICE, LLC  
TUPOU ENTERPRISES  
TURNAGAIN HORTICULTURE COMPANY  
TWIN TOWERS TRADING INC  
UNCHARTED BEAUTY AK  
UNINU LLC  
VANTIV INTEGRATED PAYMENTS LLC  
VELOCITY THE GREATEST PHONE COMPANY EVER INC

VERDE INFRASTRUCTURE PARTNERS LLC  
VERIDITAS RISING  
VICTORY IS MINE LANDSCAPING  
VINTAGELOVELIES  
VP GENERAL CONSTRUCTION LLC  
WASH ME MOBILE DETAILING  
WEEKEND WARRIOR  
WHALE WATCH ALASKA  
WIAH ART  
WILD ALASKAN WARES  
WILD HARVEST AT JACK'S PLACE  
WILD MELODY JUNEAU  
WILDES ENTERPRISE  
WILLIAM D FIELD REVOCABLE TRUST  
WINDFALL FARM  
WOOSH KINADEIYI INC  
WORD OF MOUTH SOAP  
WW KNITS  
WYLDFISH  
XPRESS RETAIL LLC  
YANCEY NILSEN  
YEIL CRUSING ADVENTIRES  
ZACHARY BURKHART DISH DASH/UBER DRIVER  
ZENHEN LLC

**City and Borough of Juneau**  
**Assembly Finance Committee (AFC)**

**FY27 Budget Calendar and Key Dates – updated 3/26/2026**

**April 1<sup>st</sup> – 5:30pm Special Assembly (intro)**

- A. Mill Levy Ordinance
- B. CIP Resolution
- C. CBJ Budget Ordinance
- D. School District’s Budget Ordinance

**April 1<sup>st</sup> – 5:45pm AFC Meeting #1**

- A. Gondola Project Update
- B. Assembly Grants & Community Requests
  - a. Assembly Information Needs
- C. Marine Passenger Fee FY27
- D. Capital Improvement Plan FY27

**April 8<sup>th</sup> – 5:30 pm – AFC Meeting #2**

- A. SKIP

**April 11<sup>th</sup> – 10:30 am – AFC Meeting #3**

**Saturday**

- A. Budget Summary & Overview
- B. Public Engagement Report
- C. Initial Service Reduction Discussion

**April 15<sup>th</sup> – 5:30 pm – AFC Meeting #4**

- A. Listening Session

**April 16<sup>th</sup> – Assembly Budget Reductions Due**

**April 22<sup>nd</sup> – 5:30 pm – AFC Meeting #5**

- A. Service Reduction Summary
- B. Empowered Board Follow-ups
- C. Foregone Revenue
- D. Draft 3% Temporary Sales Tax Ordinance

**April 29<sup>th</sup> – 5:30 pm – Special Assembly (Hearing)**

- A. Mill Levy Ordinance
- B. CIP Resolution
- C. CBJ Budget Ordinance
- D. School District Budget Ordinance
- E. Motion to Establish Local Funding for School District Operations

**April 29<sup>th</sup> – 6:00 pm – AFC Meeting #6**

- A. Assembly Grants & Community Requests
- B. Youth Activity Grant Funding
- C. FY27 Eaglecrest Budget

**May 6<sup>th</sup> – 5:30 pm – AFC Meeting #7**

- A. Manager’s Proposed Increments & Budget Amendments – For Action
- B. Capital Improvement Plan Amendments
- C. School District Budget – For Action
- D. Passenger Fee Plan – For Action

**May 13<sup>th</sup> – 5:30 pm – AFC Meeting #8**

- A. Pending List – For Action
- B. Set Mill Rates – For Action
- C. Final FY27 Budget Decisions
  - a. CIP Resolution
  - b. Mill Levy Ordinance
  - c. CBJ Budget Ordinance
- D. Bonds

**May 18<sup>th</sup> – 6:00 pm – Regular Assembly**

- A. Adoption of the School District’s Budget Ordinance

**May 20<sup>st</sup> – 5:30 pm – AFC Meeting #9**

- A. TBD

**May 27<sup>th</sup> – 5:30 pm – AFC Meeting #10**

- A. *Last day to decide on budget*

**June 3<sup>rd</sup> – 5:30 pm – Regular Business AFC**

- A. FY25 Audit Presentation

**June 8<sup>th</sup> – 6:00 pm – Regular Assembly (Adoption)**

- A. Mill Levy Ordinance
- B. CIP Resolution
- C. CBJ Budget Ordinance

*Public hearings on the budget must be completed by May 1, per Charter Section 9.6*

*Assembly must determine school district instructional funding and notify district within 30 days of receipt of district budget (Charter Section 13.6(b))*

*Assembly must appropriate school district funding by May 31 (Charter Section 13.6(b))*

*Assembly must adopt Operating Budget, Mill Levy, and Capital Improvement Plan by June 15<sup>th</sup> or the manager’s proposal is deemed adopted (Charter Section 9.7 & 9.8)*



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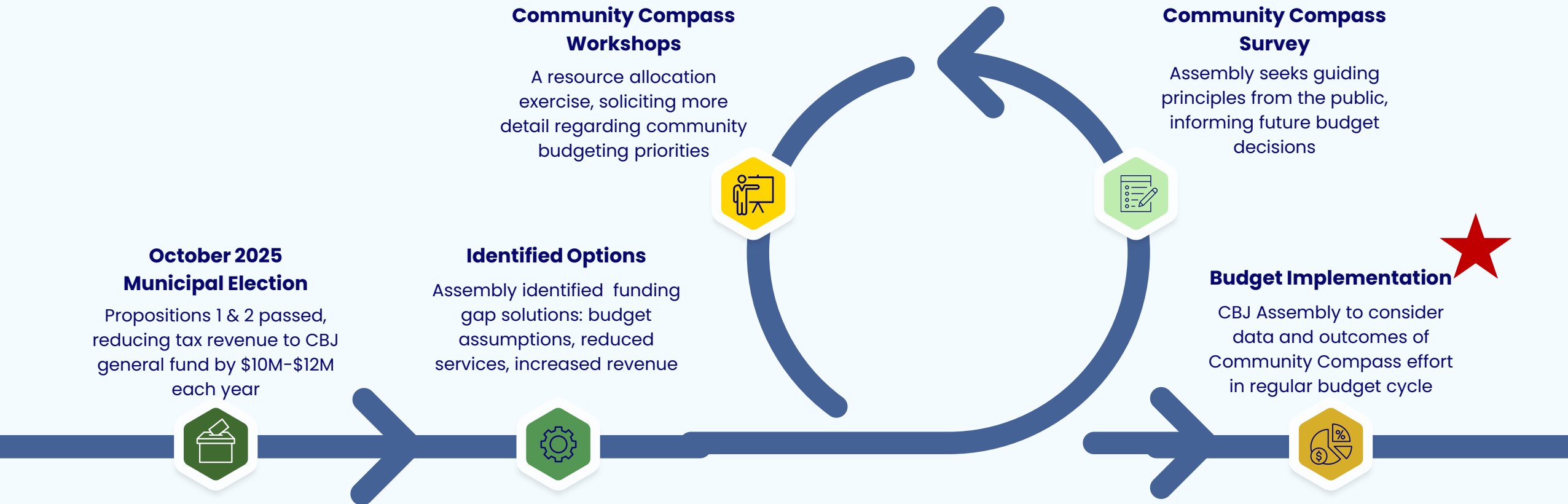
# 2026 CBJ Budget Community Input Summary

April 11, 2026 – Assembly Finance Committee

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**Ashley Heimbigner**, CBJ Communications & Engagement Director

# CBJ COMMUNITY COMPASS – Budget Process



# CBJ COMMUNITY COMPASS

## ➤ **Community Compass Survey:**

Sought guiding principles from the public, to inform community priorities and budget decision-making.

*Goals: Concise. Accessible. Replicable.*

**4400 Respondents;** *Final results weighted by generation and geography*

## ➤ **Community Compass Workshops:**

A resource allocation exercise, small group discussion soliciting more detail regarding community budgeting priorities.

*Locations:*

*Filcom Community Hall (2/18), Valley Library (2/24), Douglas Library (3/5)*



# CBJ COMMUNITY COMPASS:



## Additional Input Form:

Anonymous open comment form, closed April 1.

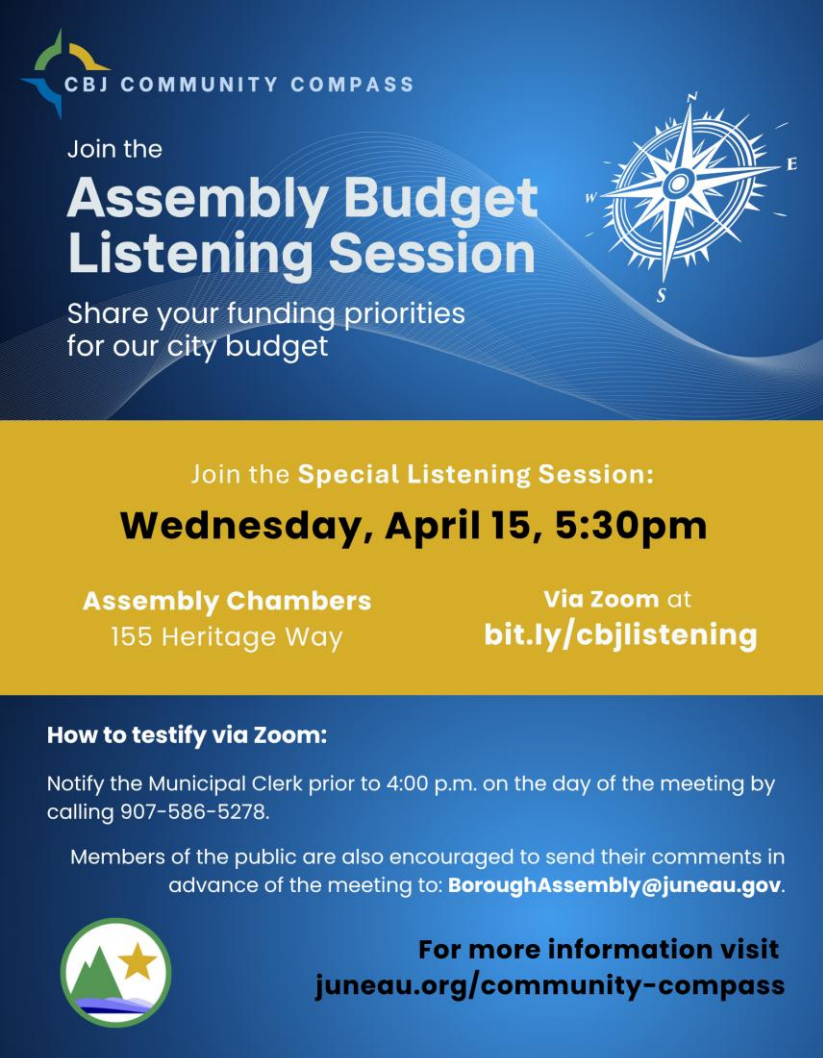
*125 responses.*



## Assembly Listening Session:

Dedicated opportunity for public comment on draft budget.

*April 15 – Assembly Chambers + Zoom*



**CBJ COMMUNITY COMPASS**

Join the  
**Assembly Budget Listening Session**

Share your funding priorities for our city budget

Join the **Special Listening Session:**  
**Wednesday, April 15, 5:30pm**

**Assembly Chambers**  
155 Heritage Way


**Via Zoom at**  
[bit.ly/cbjlistening](https://bit.ly/cbjlistening)

**How to testify via Zoom:**

Notify the Municipal Clerk prior to 4:00 p.m. on the day of the meeting by calling 907-586-5278.

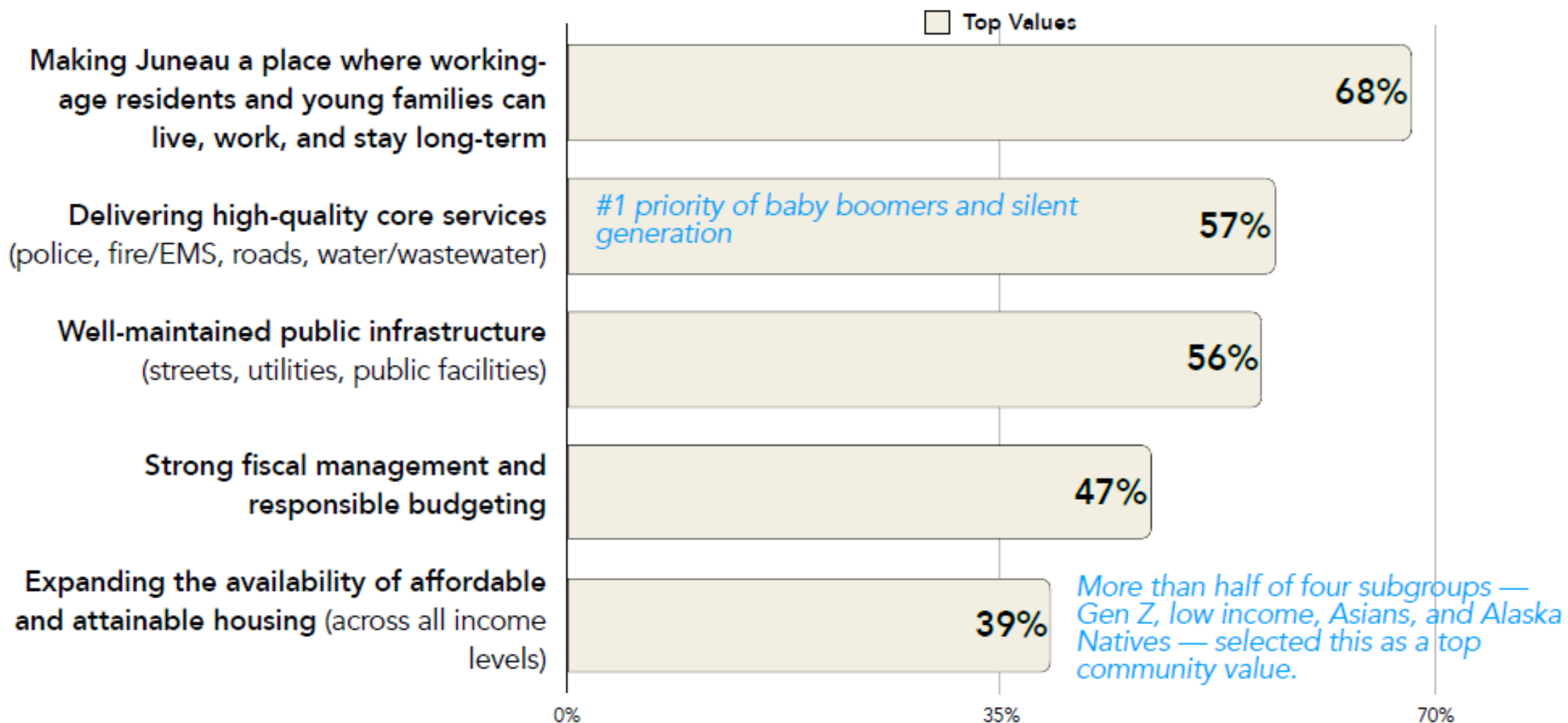
Members of the public are also encouraged to send their comments in advance of the meeting to: [BoroughAssembly@juneau.gov](mailto:BoroughAssembly@juneau.gov).

**For more information visit**  
[juneau.org/community-compass](https://juneau.org/community-compass)



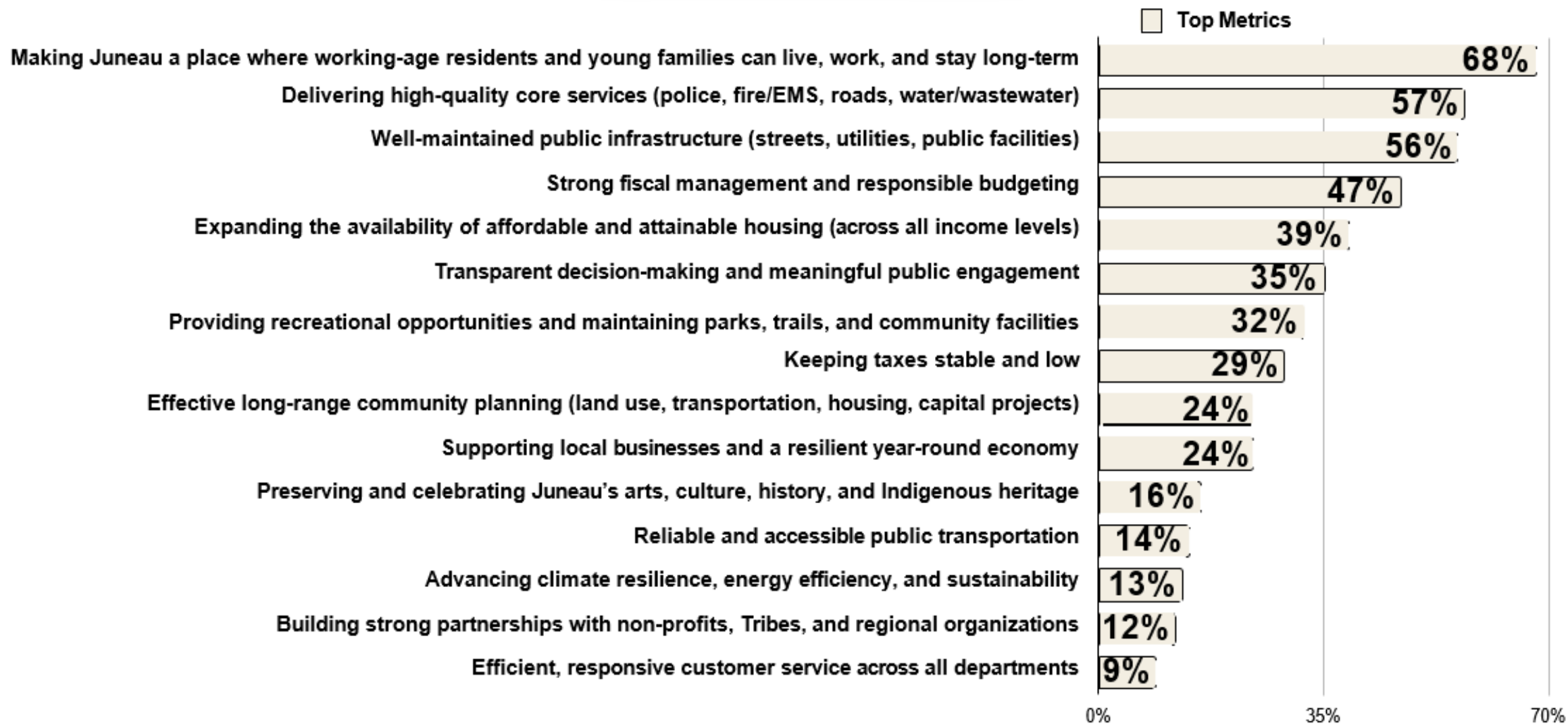
# Goals to Guide Municipal Success

Which goals should CBJ use to guide the success of the municipality?  
Mark 4 to 5 top answers.



# Goals to Guide Municipal Success

Which goals should CBJ use to guide the success of the municipality?  
Mark 4 to 5 top answers.



### What top 4-5 CBJ goals should be prioritized? By Race

	White	Alaska Native	Asian
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	69%	64%	67%
Well-maintained public infrastructure (streets, utilities, public facilities)	57%	47%	50%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	59%	44%	44%
Expanding the availability of affordable and attainable housing (across all income levels)	37%	52%	59%
Strong fiscal management and responsible budgeting	47%	42%	40%
Keeping taxes stable and low	25%	42%	30%
Transparent decision-making and meaningful public engagement	36%	29%	30%

### What top 4-5 CBJ goals should be prioritized? By Geography

	Downtown/Thane	Douglas	Valley	Lemon Creek Twin Lakes	Auke Bay End of Road
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	69%	68%	68%	67%	64%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	52%	58%	60%	53%	66%
Well-maintained public infrastructure (streets, utilities, public facilities)	51%	56%	57%	54%	62%
Strong fiscal management and responsible budgeting	35%	43%	53%	48%	55%
Expanding the availability of affordable and attainable housing (across all income levels)	44%	36%	36%	44%	33%
Transparent decision-making and meaningful public engagement	38%	37%	36%	35%	31%
Providing recreational opportunities and maintaining parks, trails, and community facilities	38%	37%	27%	29%	31%
Keeping taxes stable and low	13%	23%	38%	30%	30%

### What top 4-5 CBJ goals should be prioritized? By Generation

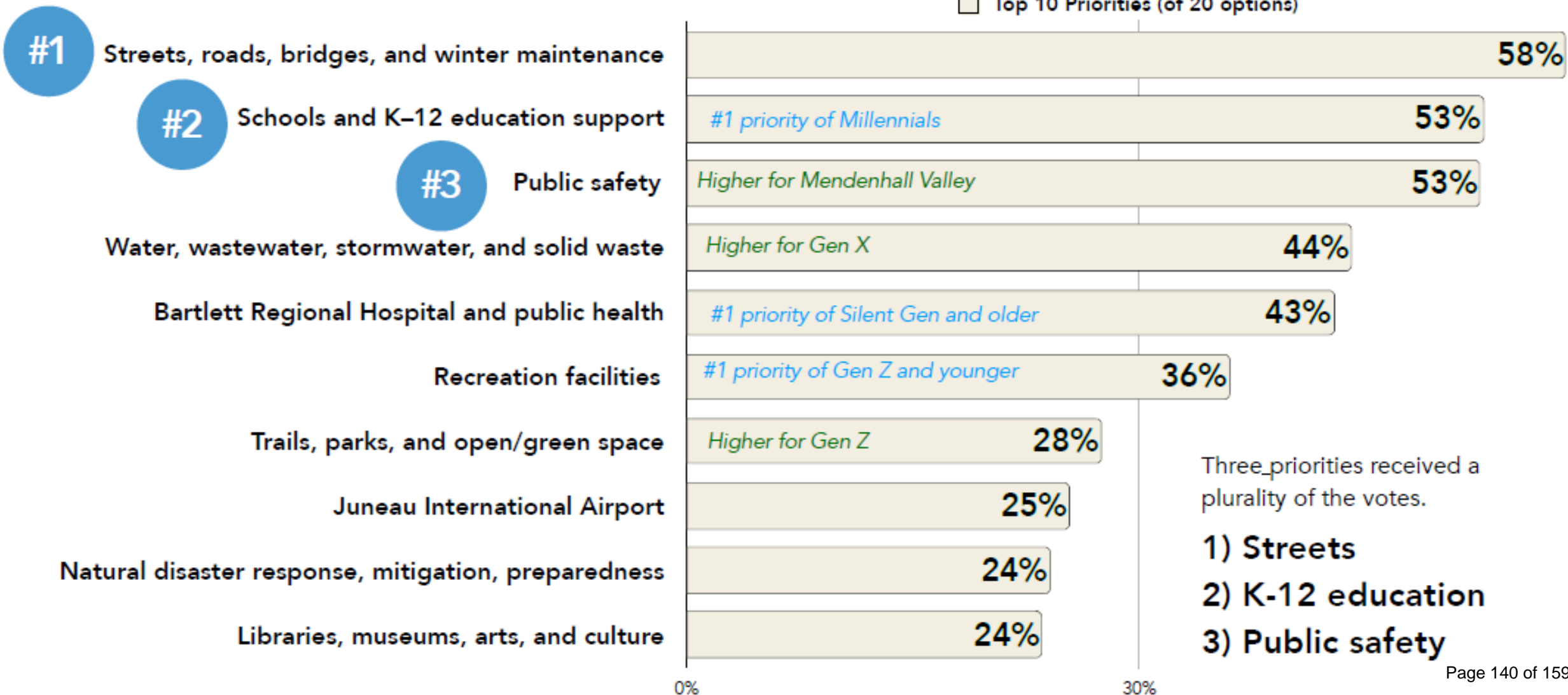
	Silent and Greatest Generations	Baby Boomers	Generation X	Millennial Generation	Generation Z
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	44%	58%	66%	79%	70%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	71%	66%	64%	51%	38%
Well-maintained public infrastructure (streets, utilities, public facilities)	57%	58%	60%	53%	49%
Strong fiscal management and responsible budgeting	56%	56%	51%	42%	27%
Expanding the availability of affordable and attainable housing (across all income levels)	28%	31%	34%	43%	57%
Transparent decision-making and meaningful public engagement	39%	39%	37%	34%	31%
Keeping taxes stable and low	40%	31%	32%	25%	25%

### What top 4-5 CBJ goals should be prioritized? By Income Status

	Lower Income	Middle Income	Higher Income
Making Juneau a place where working-age residents and young families can live, work, and stay long-term	70%	69%	68%
Delivering high-quality core services (police, fire/EMS, roads, water/wastewater)	41%	56%	64%
Well-maintained public infrastructure (streets, utilities, public facilities)	40%	55%	60%
Strong fiscal management and responsible budgeting	43%	46%	48%
Expanding the availability of affordable and attainable housing (across all income levels)	58%	39%	34%
Transparent decision-making and meaningful public engagement	37%	36%	34%
Providing recreational opportunities and maintaining parks, trails, and community facilities	24%	33%	33%
Keeping taxes stable and low	32%	30%	22%

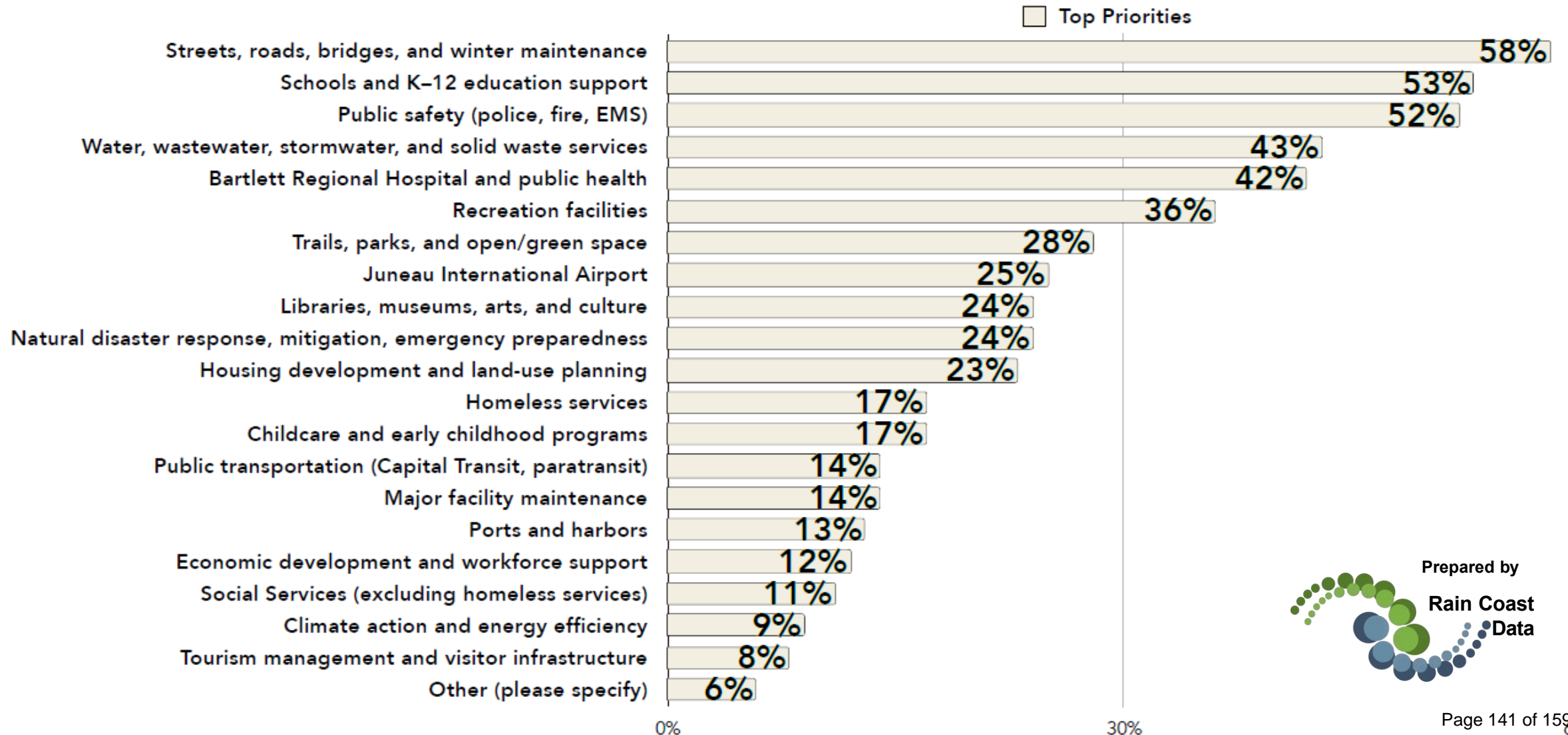
# Top 10 Budget Priorities

## What top 4-5 CBJ areas of focus should be prioritized



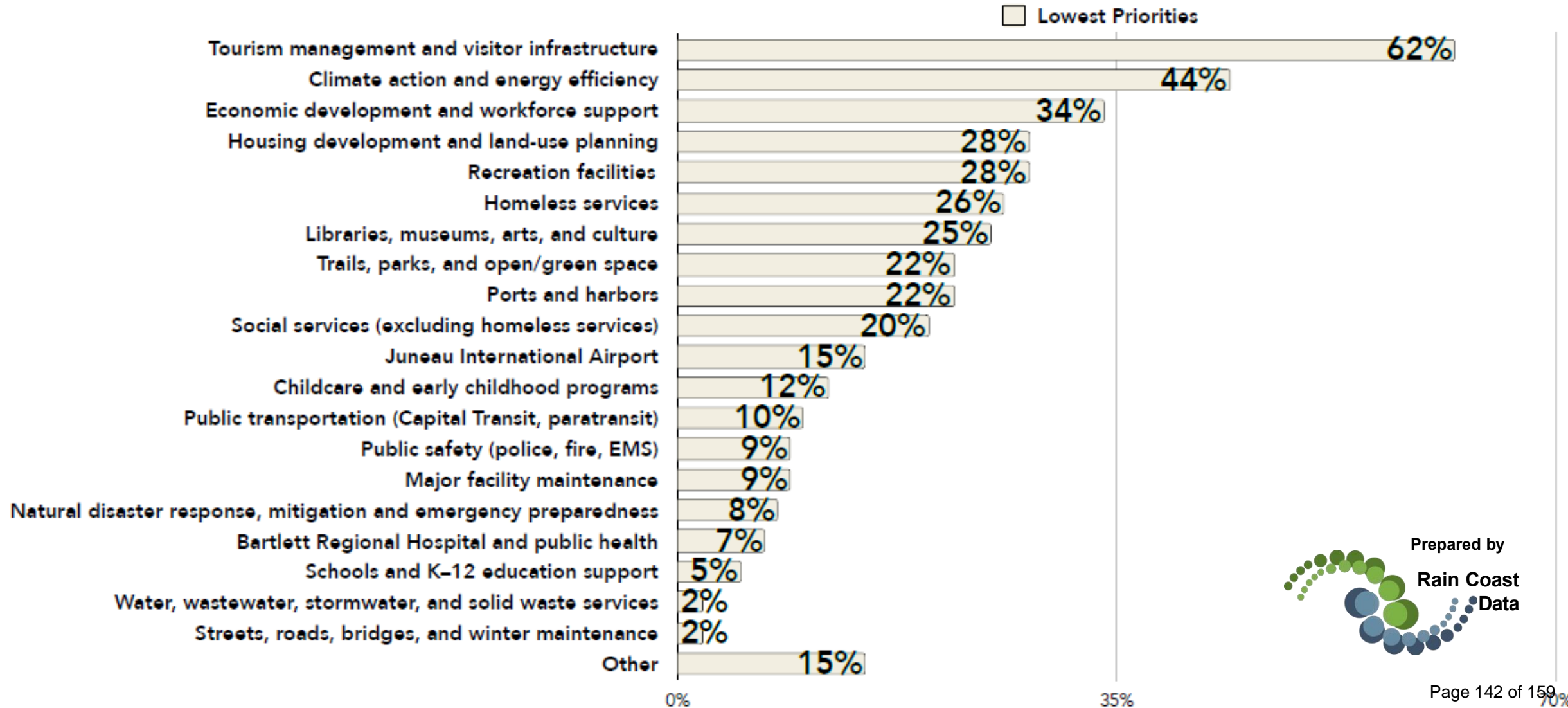
# CBJ Budget Priorities

## What top 4-5 CBJ areas of focus should be prioritized



# CBJ Lowest Budget Priorities

What top 4-5 CBJ areas of focus would you cut (if you had to)



# Juneau Budget Priorities

## Priorities by Sub-Group

What top 4-5 CBJ areas should be prioritized? By Generation

	Silent and Greatest Generations	Baby Boomers	Generation X	Millennial Generation	Generation Z
Streets, roads, bridges, and winter maintenance	59%	62%	63%	53%	47%
Schools and K-12 education support	54%	47%	53%	59%	49%
Public safety (police, fire, EMS)	58%	59%	60%	45%	33%
Bartlett Regional Hospital and public health	63%	52%	41%	37%	34%
Water, wastewater, stormwater, and solid waste services	39%	49%	49%	40%	30%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	17%	26%	32%	45%	50%

What top 4-5 CBJ areas should be prioritized? By Geography

	Downtown/Thane	Douglas	Valley	Lemon Creek Twin Lakes	Auke Bay End of Road
Streets, roads, bridges, and winter maintenance	48%	57%	62%	61%	60%
Schools and K-12 education support	53%	52%	53%	56%	50%
Public safety (police, fire, EMS)	38%	50%	60%	51%	57%
Water, wastewater, stormwater, and solid waste services	38%	44%	46%	43%	48%
Bartlett Regional Hospital and public health	40%	40%	44%	43%	46%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	38%	43%	31%	34%	34%

What top 4-5 CBJ areas should be prioritized? By Race

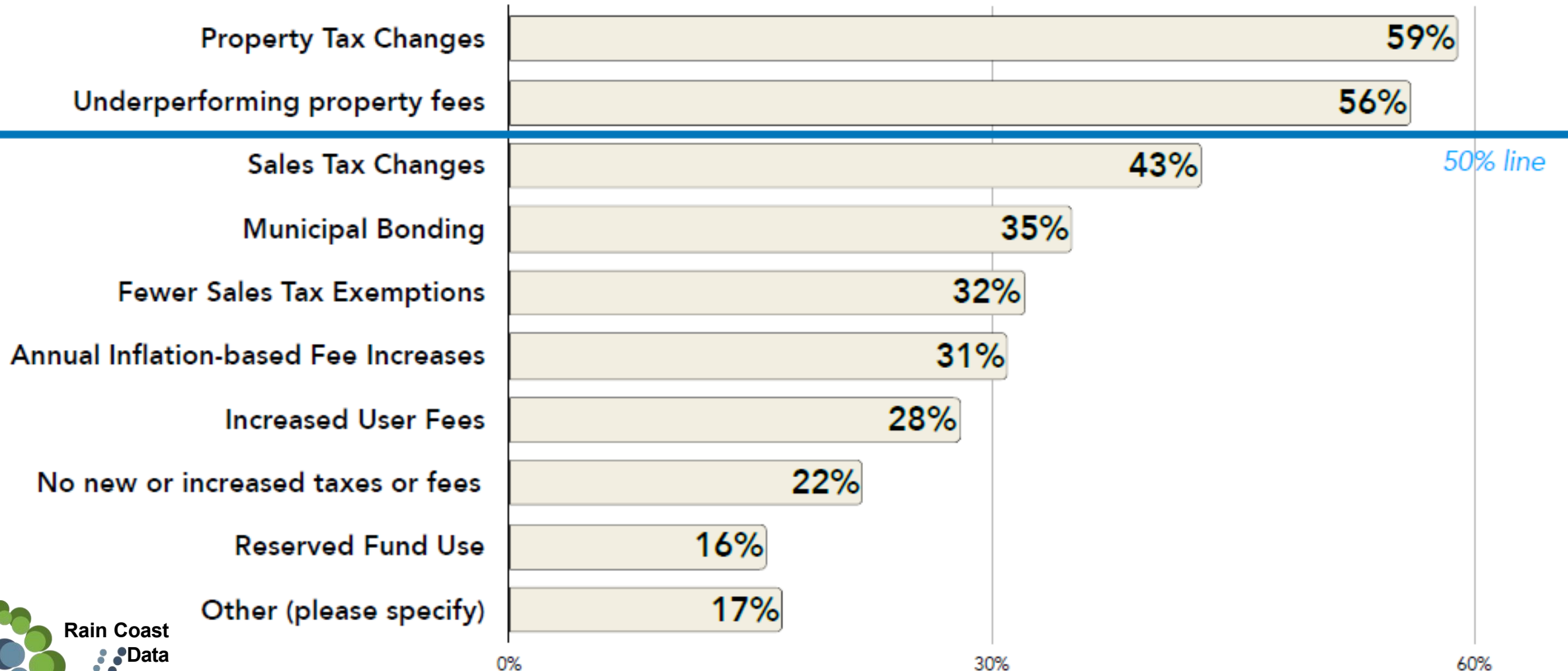
	White	Alaska Native	Asian
Streets, roads, bridges, and winter maintenance	58%	58%	52%
Schools and K-12 education support	54%	53%	54%
Public safety (police, fire, EMS)	52%	50%	46%
Bartlett Regional Hospital and public health	44%	30%	39%
Water, wastewater, stormwater, and solid waste services	43%	37%	29%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	37%	27%	32%
Housing development and land-use planning	22%	32%	27%

What top 4-5 CBJ areas should be prioritized? By Income Status

	Lower Income	Middle Income	Higher Income
Streets, roads, bridges, and winter maintenance	54%	58%	57%
Schools and K-12 education support	45%	54%	55%
Public safety (police, fire, EMS)	41%	52%	54%
Bartlett Regional Hospital and public health	35%	41%	46%
Water, wastewater, stormwater, and solid waste services	32%	44%	44%
Recreation facilities (Eaglecrest, pools, ice rink, sports fields, cabins)	28%	37%	37%
Trails, parks, and open/green space	29%	28%	29%

# Revenue Generation

Which New or Increased Revenue Generation Concepts Should be Considered?  
Select all that apply



## New Revenue by Generation

What new revenue options should be prioritized? By Generation					
	Silent and Greatest Generations	Baby Boomers	Generation X	Millennial Generation	Generation Z
Property Tax Changes: Consider alternative property tax structures (e.g., lower tax rates for owner-occupied, year-round primary residences, and higher rates for part-year/seasonally occupied homes)	60%	57%	58%	63%	62%
Underperforming property fees: Increase vacant building or vacant land fees to encourage productive use and reduce blight	57%	48%	54%	63%	59%
Sales Tax Changes: Consider increases or alternatives sales tax structures (e.g., higher rates during peak summer months and lower rates during winter; or different rates for different activities)	34%	38%	42%	49%	49%
Bonding: Use municipal bonding for specific capital projects rather than funding those projects through the operating budget	33%	44%	39%	33%	18%
Fewer Sales Tax Exemptions: Review and modify existing sales tax exemptions to reduce the number or scope of exemptions	25%	30%	32%	35%	32%
Annual Inflation-based Fee Increases: Adjust permits, licenses, and service fees for inflation (e.g., update fees to 2026 dollars and then annually to reflect inflation increases)	32%	33%	33%	31%	25%
Increased User Fees: Increase user fees for specific public facilities or services (e.g., Eaglecrest, pools, field house, ice rink, CBJ cabins, harbor or airport-related services)	24%	33%	33%	26%	16%
No new or increased taxes or fees should be implemented	28%	23%	22%	20%	22%
Reserved Fund Use: Use available reserve or fund balance resources to address short-term budget gaps	23%	17%	15%	15%	16%

## New Revenue by Geography

What new revenue options should be prioritized? By Geography					
	Downtown/Thane	Douglas	Valley	Lemon Creek Twin Lakes	Auke Bay End of Road
Property Tax Changes: Consider alternative property tax structures (e.g., lower tax rates for owner-occupied, year-round primary residences, and higher rates for part-year/seasonally occupied homes)	74%	60%	54%	63%	56%
Underperforming property fees: Increase vacant building or vacant land fees to encourage productive use and reduce blight	72%	59%	49%	61%	47%
Sales Tax Changes: Consider increases or alternatives sales tax structures (e.g., higher rates during peak summer months and lower rates during winter; or different rates for different activities)	59%	49%	34%	41%	42%
Bonding: Use municipal bonding for specific capital projects rather than funding those projects through the operating budget	42%	41%	33%	39%	33%
Fewer Sales Tax Exemptions: Review and modify existing sales tax exemptions to reduce the number or scope of exemptions	43%	36%	27%	29%	29%
Annual Inflation-based Fee Increases: Adjust permits, licenses, and service fees for inflation (e.g., update fees to 2026 dollars and then annually to reflect inflation increases)	40%	35%	27%	31%	30%
Increased User Fees: Increase user fees for specific public facilities or services (e.g., Eaglecrest, pools, field house, ice rink, CBJ cabins, harbor or airport-related services)	29%	31%	27%	29%	32%
No new or increased taxes or fees should be implemented	10%	15%	29%	21%	25%
Reserved Fund Use: Use available reserve or fund balance resources to address short-term budget gaps	15%	18%	15%	17%	16%



## ADDITIONAL INPUT FORM

Form was open **1/22/26-4/1/26** with the purpose of providing additional space for open comments regarding community budget priorities.

- 125 anonymous submissions.
- No constraints on number of submissions per individual
- Topics ranged from requests to ...
  - Avoid cuts to libraries, transit, recreation facilities and social services,
  - Support for public safety employees and flood mitigation solutions
  - Reduce spending on construction, development and infrastructure projects.
- Of note, over half of form submissions (72 comments, 57%) relate to Assembly actions regarding Telephone Hill. 37% of form comments were received on the last two days of the form being open.

*Full comments will be posted on Community Compass website:*  
**[juneau.org/community-compass](https://juneau.org/community-compass)**



# CBJ COMMUNITY COMPASS WORKSHOPS



## PARTICIPATION

These workshops included **46 participants**, RSVP attrition likely due to heavy snow events.

Insight provided was valuable, however; unlike the survey, workshop input **should not be considered statistically significant** due to the small audience size, accessibility, and limited number of workshops.





Overall FY26 Budget: \$18,724,500  
**General Fund: \$9,097,000**  
(49% of total budget)

## Parks & Recreation

Services include operation of recreational facilities, parks, trails, and landscape maintenance, recreation programs, Zach Gordon Youth Center & youth shelter and facility maintenance

**Begin with 3 tokens.**



## Potential Impact of Reductions

Budget reductions for Parks & Recreation could result in:

- Reduced hours or potential closures at public recreational facilities, including pools, ice rink, field house, and gyms
- Increased user fees for recreational facilities and programs
- Reductions in recreation and public programming, including adult and youth sports, swim lessons, open gyms and swims, drop-in pickleball, public skates, etc.
- Less frequent trail, park, and ballfield maintenance



# CONSENSUS-DRIVEN





## STEP 1 DATA

General-funded Department	Combined Reductions	Percentage
Eaglecrest	13	25%
CIP	10	20%
Assembly Grants	8	16%
JPD	4	8%
Administration	4	8%
Parks & Recreation	4	8%
JSD	3	6%
EPW	1	2%
Libraries & Museums	1	2%
CDD	1	2%
Finance	1	2%
Human Resources	1	2%
CCFR	0	0%
Law	0	0%



## STEP 2 DATA – Scenario Exercise

SCENARIOS	GLOF (reallocate)	Health Crisis (reallocate)	Additional Tax Loss (remove)	Tourism Increase (add)
JSD		17%	33%	
JPD			11%	12.5%
CCFR				
EPW				12.5%
Administration			11%	
Parks & Recreation	12%	33%	11%	50%
Assembly Grants			11%	12.5%
Law				
Libraries & Museums		33%		12.5%
CDD	38%			
Eaglecrest	25%		11%	
Finance				
Human Resources				
CIP	25%	17%	11%	



## WORKSHOP THEMES & INSIGHTS

- **Retain funding for core services and public safety.**
- Look to privatization or alternative revenue streams (bonds, increased rates or user fees) for non-core services.
- **Reduce new construction, development and major projects, focus on maintenance of existing structures.**
- Consolidate redundant services to reduce operational spending.
- **Avoid major cuts to primarily GF-funded departments (Finance, HR, Law, etc.).**
- Shift social services to community organizations where possible (JPD, JSD, homelessness).
- **Perceptions of salary inequities and overstaffing across various departments were shared.**
- Groups specified what services within a department would be reduced, often maintaining focus on services with notable social impact (youth activities, health services).



## ASSEMBLY SUMMARY

- **CIP (all three groups)**
  - Focus this spending on maintenance and improving aging infrastructure. Shift costs to bonds and increased utility rates when possible.
- **Eaglecrest (all three groups)**
  - General reduction of funding. This was not seen as a priority for city money in light of current circumstances.
- **Assembly grants (all three groups)**
  - Groups voiced wanting to focus this program on housing and social services, and be much more judicial in reviewing other requests.
- **Parks & Recreation (two groups)**
  - Groups noted they could look critically at redundant service areas, encourage increased fees, and maintain operations of the youth homeless shelter.
- **JSD (one group)**
  - Flat removal of funding beyond the cap.

***These actions aligned with the most-chosen options from the public workshops as well.***



**QUESTIONS?**

**CBJ Travel and Training FY25-FY27 (sans BRH/JSD)**

Row Labels	FY25 Amended	FY25 Actuals	FY25 Actual Inc/(Dec) \$ over FY25 Amended	FY26 Amended	FY26 Proj Actuals	FY26 Proj Actual Inc/(Dec) \$ over FY26 Amended	FY27 Proposed	FY27 Proposed Inc/(Dec) \$ over FY26 Amended
Administration	122,900	87,805	(35,095)	204,670	121,590	(83,080)	100,247	(104,423)
Clerk & Elections	27,500	12,434	(15,066)	33,610	16,944	(16,666)	26,553	(7,057)
Information Technology	26,000	8,542	(17,458)	19,900	-	(19,900)	19,316	(584)
Lands & Resources	6,300	795	(5,505)	10,910	-	(10,910)	1,200	(9,710)
Manager's Office	63,100	66,035	2,935	140,250	104,645	(35,605)	53,178	(87,072)
Airport	66,200	64,534	(1,666)	62,860	85,094	22,234	133,072	70,212
Community Development	75,400	44,056	(31,344)	89,685	35,039	(54,646)	83,176	(6,509)
Docks	18,400	16,929	(1,471)	16,910	4,174	(12,736)	12,747	(4,163)
Eaglecrest	37,600	32,906	(4,694)	45,390	9,830	(35,560)	21,528	(23,862)
Engineering & Public Works	252,400	93,727	(158,673)	200,659	190,297	(10,362)	227,756	27,097
Engineering	35,700	14,061	(21,639)	38,499	38,340	(159)	39,054	555
Fleet	15,700	-	(15,700)	15,500	6,592	(8,908)	11,088	(4,412)
RecycleWorks	7,300	2,642	(4,658)	7,540	4,000	(3,540)	4,460	(3,080)
Streets	23,500	8,487	(15,013)	21,000	11,100	(9,900)	25,440	4,440
Transit	33,900	577	(33,323)	23,135	20,445	(2,691)	13,428	(9,707)
Wastewater	80,700	37,708	(42,992)	69,065	58,171	(10,894)	71,925	2,860
Water	29,600	5,413	(24,187)	18,240	17,150	(1,090)	19,243	1,003
Transit - Grant	26,000	24,839	(1,161)	7,680	34,500	26,820	43,118	35,438
Finance	107,100	76,492	(30,608)	85,265	85,777	512	91,278	6,013
Fire	175,900	129,795	(46,105)	199,960	170,128	(29,832)	193,190	(6,770)
Fire Administration	140,900	112,109	(28,791)	175,970	150,708	(25,262)	169,345	(6,625)
Fire Community Health	21,600	6,828	(14,772)	23,990	13,134	(10,856)	23,845	(145)
Fire Community Health - Grant	-	10,858	10,858	-	6,286	6,286	-	-
Fire Administration - Grant	13,400	-	(13,400)	-	-	-	-	-
Harbors	12,400	10,622	(1,778)	27,120	3,827	(23,293)	17,322	(9,798)
Human Resources & Risk Management	34,300	17,990	(16,311)	32,805	11,375	(21,430)	37,081	4,276
Human Resources	18,800	9,410	(9,390)	18,850	6,025	(12,825)	18,832	(18)
Risk Management	15,500	8,579	(6,921)	13,955	5,350	(8,605)	18,249	4,294
Law	28,800	31,831	3,031	34,800	37,880	3,080	38,718	3,918
Libraries & Museum	10,800	9,884	(916)	12,540	10,625	(1,915)	5,300	(7,240)
Libraries	4,100	3,682	(418)	9,440	7,069	(2,371)	2,005	(7,435)
Museum	3,100	3,402	302	3,100	3,556	456	3,295	195
Libraries - Grant	3,600	2,800	(800)	-	-	-	-	-
Mayor & Assembly	57,500	27,435	(30,065)	63,870	36,760	(27,110)	53,960	(9,910)
Parks & Recreation	91,400	72,003	(19,397)	153,505	78,520	(74,985)	96,658	(56,847)
P&R Administration	18,300	16,487	(1,813)	23,410	3,660	(19,750)	15,282	(8,128)
P&R Arboretum	3,900	3,640	(260)	3,900	3,700	(200)	1,236	(2,664)
P&R Downtown Parking	-	-	-	5,400	4,111	(1,289)	-	(5,400)
P&R Facilities Maintenance	17,900	19,480	1,580	18,600	14,730	(3,870)	19,848	1,248
P&R Parks & Landscape	7,900	7,492	(408)	9,840	5,290	(4,550)	3,360	(6,480)
P&R Recreation	20,200	9,626	(10,574)	60,575	25,238	(35,337)	29,929	(30,646)
P&R Youth Services	23,200	15,278	(7,922)	29,250	21,792	(7,458)	27,003	(2,247)
P&R Youth Services - Grant	-	-	-	2,530	-	(2,530)	-	(2,530)
Police	371,200	301,066	(70,134)	449,520	371,246	(78,274)	454,557	5,037
Police Administration	-	-	-	-	-	-	-	-
Police Operations	301,200	212,355	(88,845)	349,520	271,246	(78,274)	354,557	5,037
Police Operations - Grant	70,000	88,711	18,711	100,000	100,000	-	100,000	-
<b>Grand Total</b>	<b>1,462,300</b>	<b>1,017,076</b>	<b>(445,224)</b>	<b>1,679,559</b>	<b>1,252,162</b>	<b>(427,397)</b>	<b>1,566,590</b>	<b>(112,969)</b>

**Position/Staffing Questions on Police, Fire and Community Development**

**Staffing levels for JPD sworn officers and CCFR fire fighters.** The request was for 5 years. Below you will find 4 years of data, prior to this time CBJ's position numbering was such that one position number could host multiple employees. This changed in 2023, so that we can now provide the type of data requested – number of positions and number of filled/vacant positions.

		CY26	CY25	CY24	CY23
<b>Sworn Officers</b>	# of Positions	55	55	55	55
	# of Employees	42 (13)	42 (13)	44 (11)	39 (16)
<b>Fire Fighters</b>	# of Positions	60*	60*	62	62
	# of Employees	46 (14*)	46 (14*)	56 (6)	52 (10)

*\* The last two calendar year reports show a decrease in positions with FF certifications, and we have not been able to identify the reason for this. We believe the report to be in error, as we do not believe there has been a decrease in full-time positions that are required to have FF certifications.*

- Sworn Officers include Full Time positions in these job classes - Police Chief, Deputy Chief, Commanders, Sergeants, and Officers.
- Fire Fighters include Full Time positions in these job classes - Fire Chief, Assistant Fire Chief, Fire Marshal, ARFF Program Manager, Fire Captain, Fire Paramedic, Fire Engineer, Firefighter EMT I, Firefighter EMT II, Firefighter EMT III, Firefighter EMT Trainee.
- During the second half of CY25 and the first quarter of CY26, funding from 6 full time Firefighter positions was shifted to fund 6 long term temporary (.96 FTEs) for the Apprenticeship Program. They have been EMT certified as of the end of 2025 but will not be fully Fire certified until the end of May 2026.
- CY26: This is based on the first quarter of the year.

**Community Development Department (CDD) Vacancies.** The request was to identify how many vacant positions are currently in CDD and what the positions are.

CDD has 25 total positions, all full-time. Currently, there are 4 vacant positions:

- 2 – Senior Planners
- 1 – Planner (flexibly staffed as a I or II level)
- 1 – Administration Officer

## General Government Budget Increases

Sum of Increase Category	FiscalYear			Grand Total
	FY2024	FY2025	FY2026	
Assembly Grant	2,134,700	1,558,425	27,500	3,720,625
Communications		50,000	85,725	135,725
Employee Benefits	952,100			952,100
Enterprise Fund Support	34,367	200,000	200,000	434,367
Facilities	154,800	1,228,000	1,742,870	3,125,670
Fleet	527,900	504,000	253,500	1,285,400
FTE	595,630	631,875	712,000	1,939,505
GLOF	28,000	2,948,000		2,976,000
Grant Match	1,213,423			1,213,423
Housing	1,600,000	1,000,000		2,600,000
Inflation	1,311,993	139,700	362,500	1,814,193
JSD	2,284,600	3,656,200	1,382,700	7,323,500
Library			130,200	130,200
Operations	513,500	330,000	91,300	934,800
Personnel Negotiated Wages			2,755,600	2,755,600
Public Defender	230,000			230,000
RecycleWorks			71,000	71,000
Transfer to CIP		150,000	2,000,000	2,150,000
Travel&Training	188,900			188,900
Unhoused	100,000		333,487	433,487
<b>Grand Total</b>	<b>11,869,913</b>	<b>12,396,200</b>	<b>10,148,382</b>	<b>34,414,495</b>

**General Government Budget Increases**

Sum of Increase Category	What	FiscalYear			Grand Total
		FY2024	FY2025	FY2026	
FTE	Aquatic Instructor (0.6 FTE)	24,000			24,000
	Assistant Aquatic Instructor (0.12 FTE) (Existing Operations Support)			3,800	3,800
	Assistant Aquatic Instructor (0.36 FTE) (Addtl. Swim Lesson Offerings)			11,400	11,400
	Commercial Appraiser (1.0 FTE)	119,000			119,000
	Communcations Strategy: Communications Director (1.0 FTE - 20% MPF/20% CIP)			149,300	149,300
	Communications Strategy: Communications Specialist (1.0 FTE - 20% MPF/20% CIP)			108,000	108,000
	Communications Strategy: Digital Content Specialist (1.0 FTE - 20% MPF/20% CIP)			99,500	99,500
	Communications Strategy: Engagement Coordinator (1.0 FTE - 20% MPF/20% CIP)			89,500	89,500
	Community Development Permit Center Manager (1.0 FTE)		129,900		129,900
	Facility Rec Aides (0.50 FTEs) + Gym Supplies (offset by Gym Rental Revenue)			20,100	20,100
	Finance Position to assist School District (1.0 FTE)		137,300		137,300
	HR Consultant (0.5 FTE)	69,500			69,500
	HR Director (0.4 FTE)	95,430			95,430
	HR Technician (0.5 FTE)	64,000			64,000
	IT Business Analyst (1.0 FTE)	133,500			133,500
	Law - Office Assistant (1.0 FTE)			65,900	65,900
	Lifeguard (0.05) (Addtl. Swim Lesson Offerings)			2,400	2,400
	Lifeguards (0.40 FTE) (Existing Operations Support)			10,700	10,700
	Park Ranger (1.0 FTE) (split 50/50 with Parking Fund) (funded by Commercial Use revenue)		39,100		39,100
	Park Ranger FTE Increase (0.50 FTE to 1.0 FTE)			38,900	38,900
	Streets - Fish Creek Road Eaglecrest Winter Maintenance Operations (0.40 FTE) (offset by service revenue)			112,500	112,500
	Treadwell Recreation Activity Leader II (0.16 FTE (increase from 0.84 to 1.0 FTE)		11,475		11,475
	Treadwell Recreation Coordinator (0.16 FTE)	15,000			15,000
	ZGYC Admin Assistant (1.0 FTE) (partially grant funded)		86,100		86,100
	ZGYC Recreation Coordinator (1.0 FTE) (offset by registration fee revenue)	75,200			75,200
	ZGYC Youth Development Leader I (1.0 FTE)		71,400		71,400
	ZGYC Youth Development Leader II (2.0 FTE) (grant funded)		156,600		156,600
<b>FTE Total</b>		<b>595,630</b>	<b>631,875</b>	<b>712,000</b>	<b>1,939,505</b>
<b>Grand Total</b>		<b>595,630</b>	<b>631,875</b>	<b>712,000</b>	<b>1,939,505</b>

The costs depicted in this table represent the total cost of these positions to CBJ, inclusive of salary, health insurance, retirement contributions, etc.