



SPECIAL ASSEMBLY MEETING 2026-08 LISTENING SESSION - BUDGET AGENDA

April 15, 2026 at 5:30 PM

Assembly Chambers/Zoom Webinar

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

A. CALL TO ORDER/ROLL CALL

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

C. AGENDA TOPICS

1. Welcome and Opening Remarks

2. Budget Overview Presentation

A) Budget basics

B) Where we are now

1) Budget direction (assumptions, revenue generation, and cuts/reductions)

2) Timeline

C) Manager's FY27 Budget highlights

3. Public Participation

Instructions for Public Participation

The public may participate in person or via Zoom webinar. Testimony time may be limited by the Mayor depending on the number of participants.

Remote Participation:

Members of the public wishing to provide oral testimony via Zoom must notify the Municipal Clerk **prior to 4:00 p.m. on the day of the meeting by calling 907-586-5278** and indicating the topic(s) on which they wish to testify.

When attending the Zoom webinar, when called upon to indicate a raised hand:

- Use the **"Raise Hand" feature** if participating by computer or tablet.
- If participating by phone, press ***9**.

In-Person Participation:

A sign-up sheet will be available at the back of Assembly Chambers. Advance sign-up is not required.

Written Comments:

Members of the public are encouraged to send their comments in advance of the meeting to: BoroughAssembly@juneau.gov.

4. Closing Remarks and Next Steps

D. SUPPLEMENTAL MATERIALS

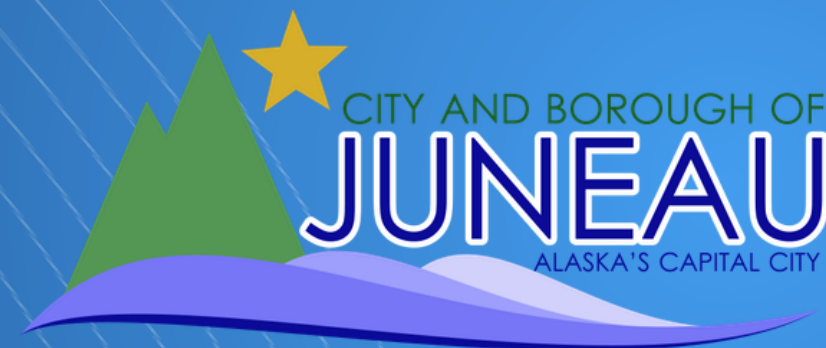
E. ADJOURNMENT

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

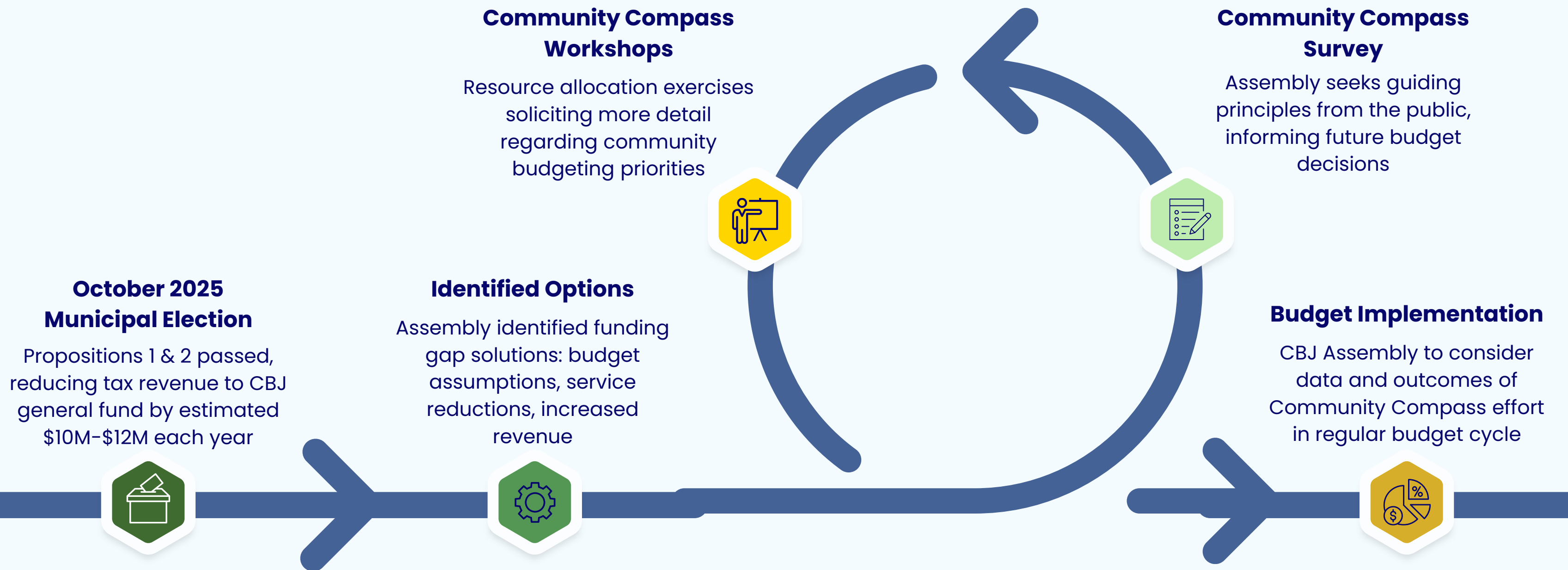


CBJ COMMUNITY COMPASS

Assembly Listening Session
Wednesday, April 15



CBJ COMMUNITY COMPASS ROAD MAP





October 2025 Regular Municipal Election

Ballot Propositions

- Mill Rate Cap = 9.0 mills (down from 12.0)
 - FY 26 Mill Rate: 9.16 mills
- Sales Tax Exemptions
 - Essential foods (SNAP eligible)
 - Essential residential utilities on solely non-commercial properties

Tax Revenue Implications

- Mill rate cap: Reduce operating revenue by approximately \$1M per year
- Sales Tax Exemptions
 - Essential foods will reduce revenue by an estimated \$5-6M
 - Essential utilities will reduce revenue by an estimated \$4-5M



Potential Budget Options

Fiscal Year 2026

- Limited tangible data available
- FY25 provided unanticipated investment revenue
 - No formal reductions; utilizing fund balance to cover expenses
 - Allows Assembly to gather input for substantive reductions for FY27

Fiscal Year 2027 – Assembly Direction

- Manager to reduce budget by \$3-4M with tighter internal budgeting
- **Assembly to reduce budget by \$2-4M with service reductions**
- **Assembly and Manager to increase revenue by \$2M**
- Fund balance used to fill the remaining \$1.2-\$4.2 anticipated revenue loss

Fiscal Year 2028 and beyond... more complete data



CBJ Budget - Fund Types

Enterprise Funds

- Part of CBJ's operations which operate like a business.
- *Juneau International Airport, Bartlett Regional Hospital, Water Utility, Wastewater Utility, Docks & Harbors.*
- Set rates and fees to cover cost of doing business, address capital needs.

Special Revenue Funds

- Used to track and specifically restrict the use of incoming funds for a designated purpose.
- Example: The Eaglecrest fund. Revenue from mountain operations are restricted to be used to fund the needs of Eaglecrest.
- Other special revenue funds include the Marine Passenger Fee Fund, Debt Fund and the Lands Fund.



CBJ Budget - Fund Types

Capital Improvement Funds

Receive monies from various sources such as sales taxes, marine passenger fees, port development fees, or grants.

- **One-Time.** CI expenses are typically one-time in nature.
 - For example, can be used to put a new roof on a school. Done once and then not again for decades.
- **Project Based.** Some monies (grant revenue, etc) for specific projects cannot be reallocated.
 - While the assembly may choose to cancel a project to help close budget gaps, we cannot expect all of the money from a project budget to be available for unrestricted use.
- **Non-operational.** Reducing specific capital projects could reduce budget shortfall in FY27, not in future fiscal years.

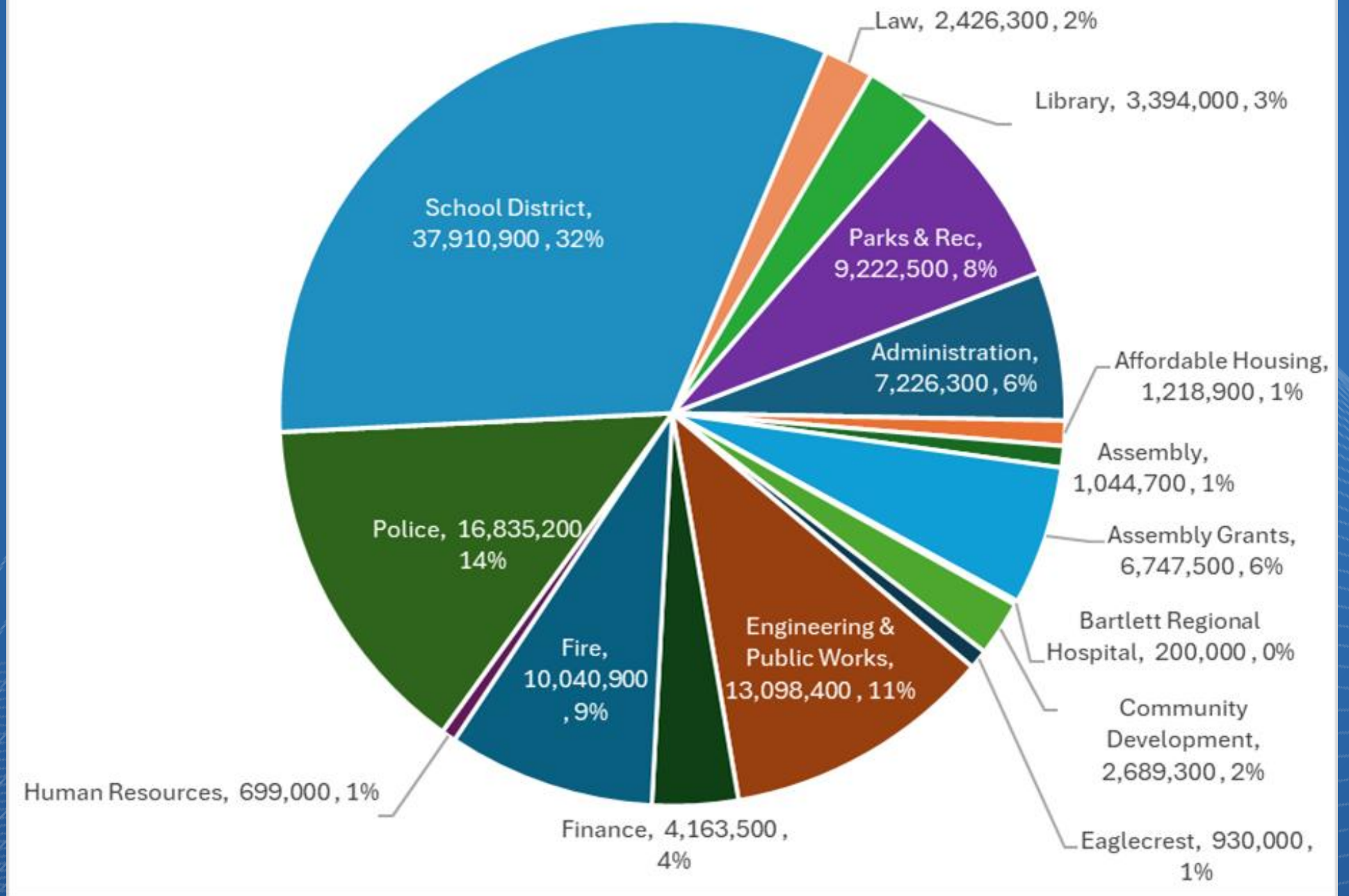
CBJ Budget - Fund Types

General Fund

FY27 GF budget: \$118 million

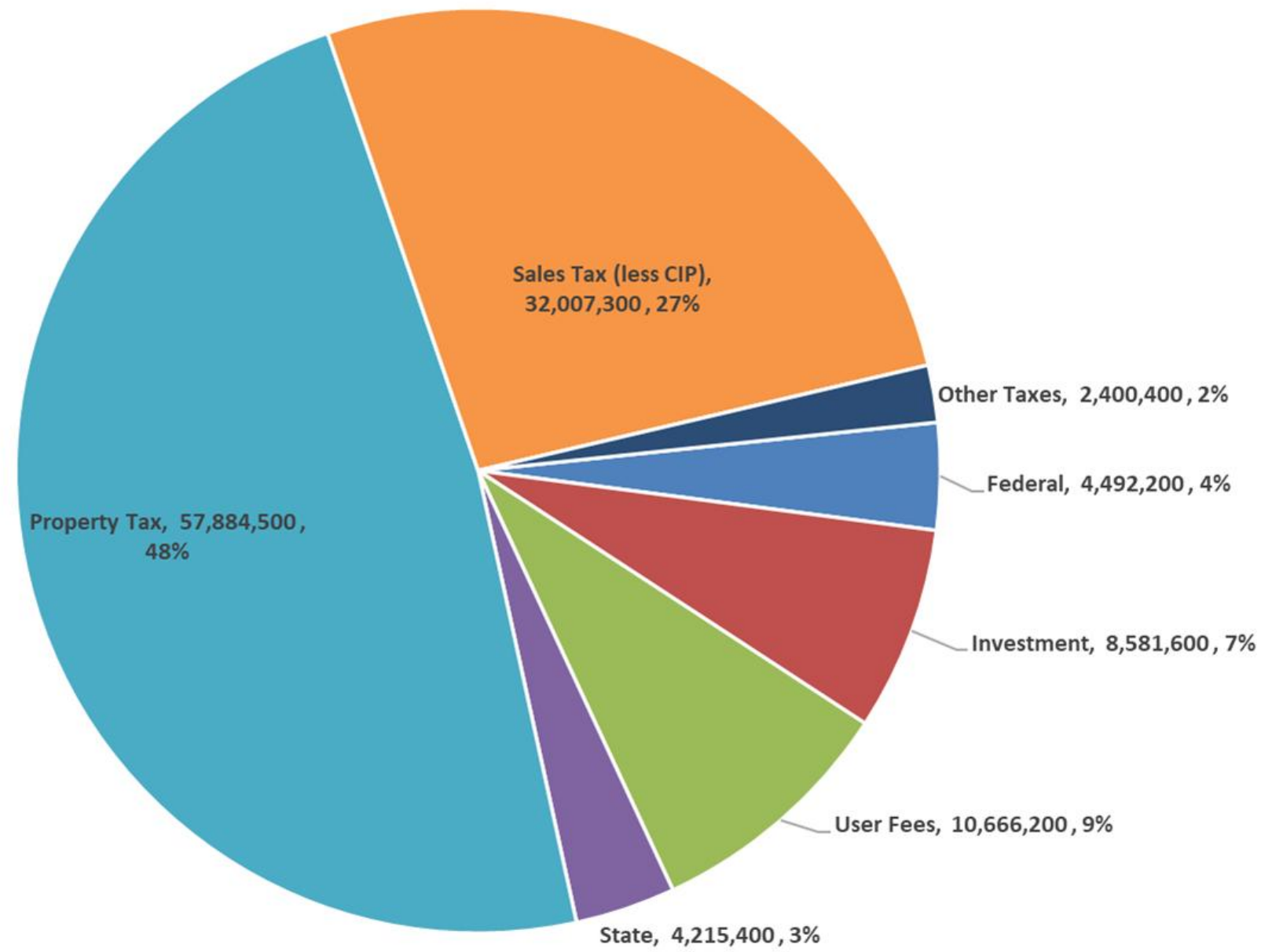
- Unrestricted funding for city services
- Pays for Day-to-Day functions of the city – from police and fire to human resources and finance, parks and recreation, permitting and more.
- Funding sources:
 - Property Tax
 - Sales Tax
 - Other fees and permits
- Large projects require one-time infusion of funds and therefore are not a solution to an ongoing revenue shortage.

FY27 Proposed General Funded OPERATING Expenditures



General Fund Revenue Streams – FY27

FY27 Proposed General Fund Revenue Sources
(\$120M - includes some one-time)



Property Tax – 48%

Sales Tax – 27%

Other Revenue:

- **User fees – 9%**

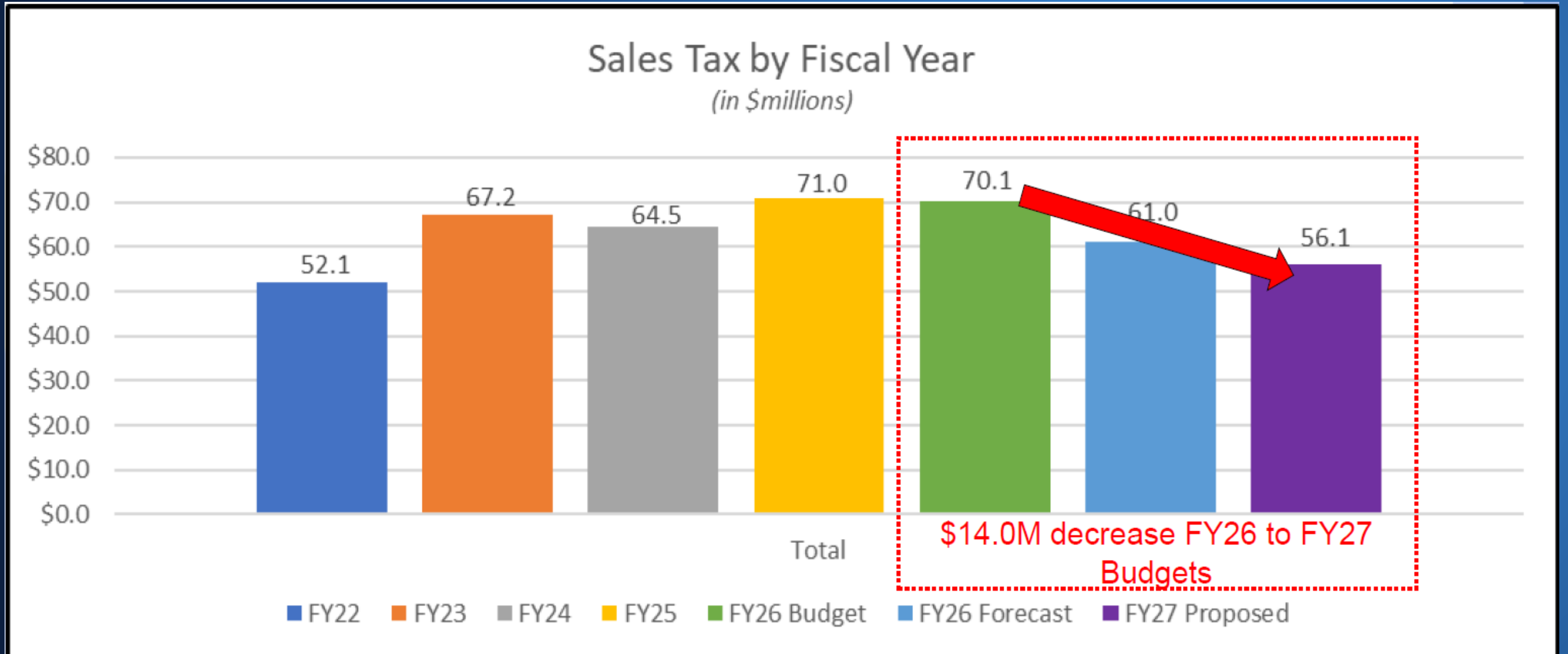
- Bus passes, pool admissions, ice rink rentals, building permits, etc.

- **Grants – 4%**

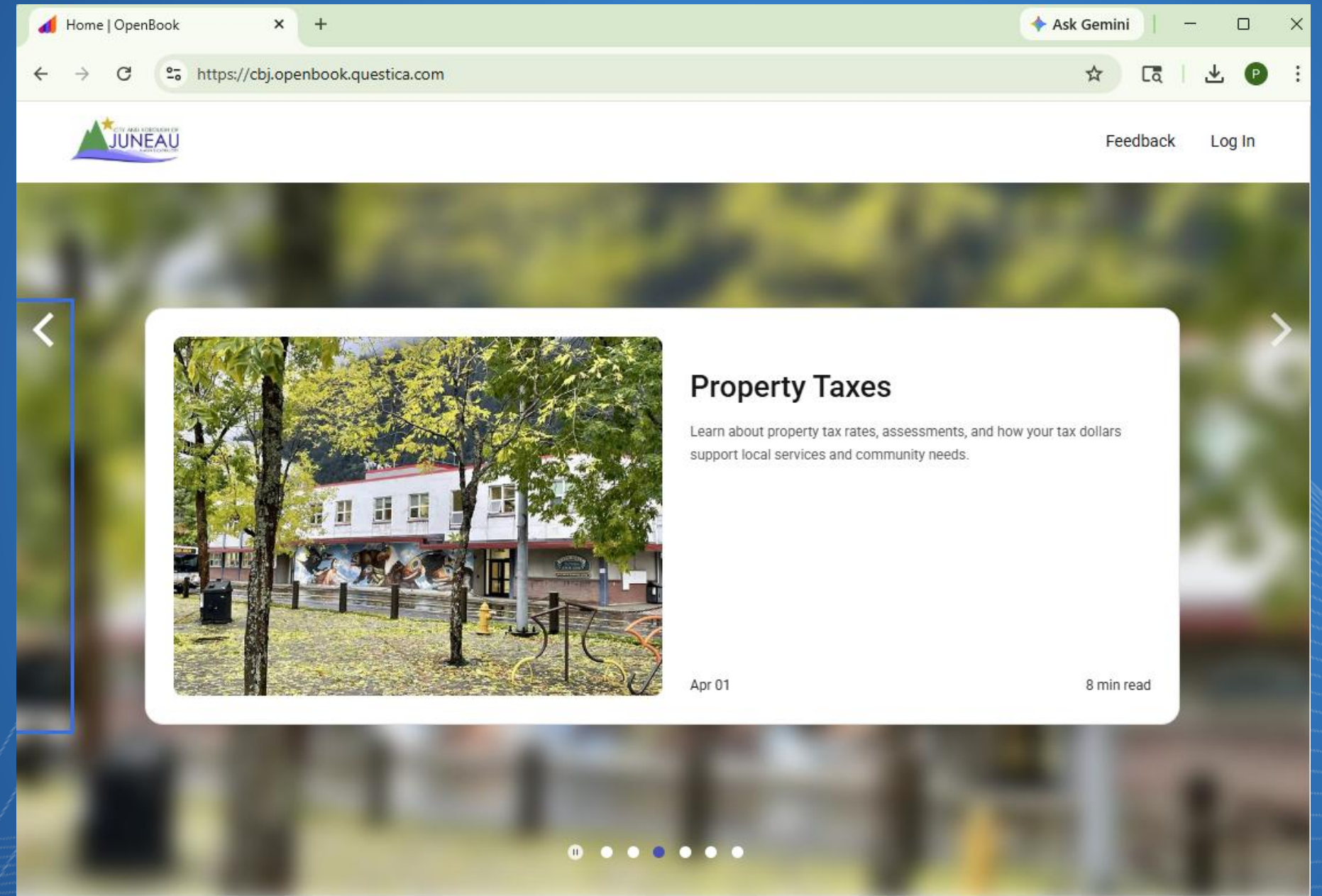
- Primarily State and Federal
- Typically restricted to specific purposes, cannot be reallocated, and are lost revenue if not utilized within a specific time period

Revenue Sources – Sales Tax

Includes Remote Sellers



More Budget Information



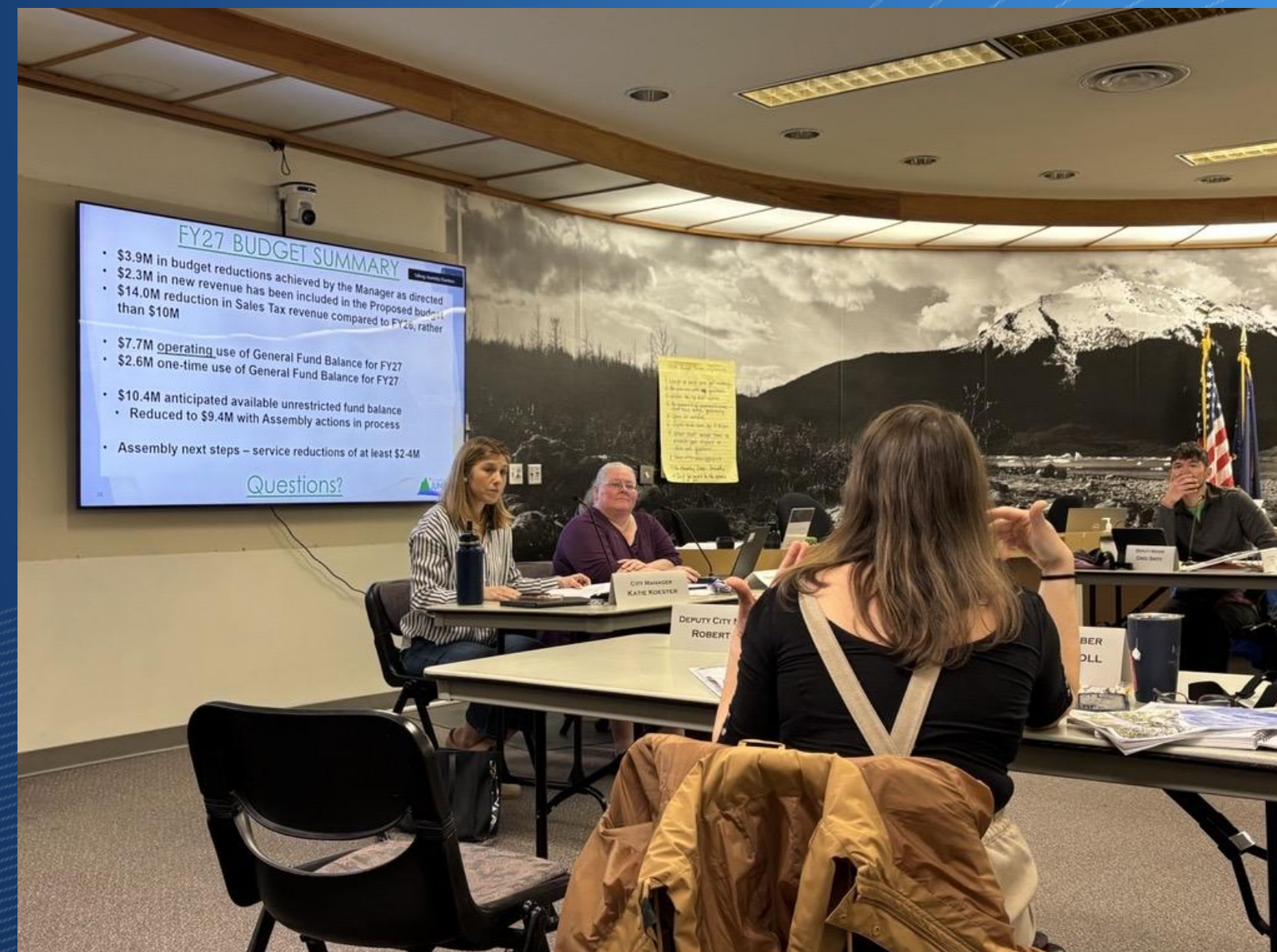
bit.ly/cbjcompass

Links under "Budget Information" tab

Fiscal Year 2027 Proposed Budget

Two-Year Plan

- The proposed budget engages in potential reductions conservatively over a longer period of time: some cuts now, with further decisions made in FY 2028 once more revenue data from the new exemptions is available.





Manager's Proposed Budget

\$4.6M Savings Without Reducing Services

- Tightening staffing assumptions, reducing fleet contributions, and holding travel/training budgets flat means residents should see no impacts in day-to-day services with proposed reductions.

Reduced Funding to CIPs

- The proposed budget specifically cuts the amount of money going to new projects, while maintaining appropriate funding levels towards maintenance of current facilities & structures.



Manager's Proposed Budget

\$2.5M in New User Fees

- Along with expense reductions, the budget increases what visitors and residents pay for certain city services to help offset lost tax revenue.
 - **General admission/registration for Parks & Rec; Increased visitor fees related to cruise passengers**

\$10.3M Drawn from Reserves in FY 2027

- \$7.7 in operating (recurring) expenses, \$2.6M in one-time expenses
- This should be viewed as a short-term bridge solution.
- The Assembly to decide on further service reductions this spring, in order to lower this overall drawdown.



IMPORTANT DATES AT CITY HALL

Wednesday, April 29, 5:30pm – Public Hearing on Budget

Monday, June 8, 6:00pm – Public Hearing on Budget



CBJ COMMUNITY COMPASS

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