



ASSEMBLY FINANCE COMMITTEE AGENDA

May 20, 2026 at 5:30 PM

Assembly Chambers/Zoom Webinar

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. AGENDA TOPICS
 - 1. FY27 Financial Position Review
 - 2. Pending List – For Action
 - 3. Final FY27 Budget Decisions
 - a. CIP Resolution 4039
 - b. Mill Levy Ordinance 2026-03
 - c. CBJ Budget Ordinance 2026-01
 - 4. Bonds
 - 5. Information Only: Fund Balance
- D. NEXT MEETING DATE
 - 6. June 3, 2026, 5:30 PM
- E. SUPPLEMENTAL MATERIALS
 - 7. FY27 Financial Position Review – Corrected Slides 9-11
 - 8. FY27 Financial Position Review - Sales Tax Update
 - 9. Forgone Revenue Ideas (Assemblymember Brooks)
- F. 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.



155 Heritage Way
Juneau, AK 99801
Phone: (907) 586-5215

DATE: May 15, 2026
TO: Assembly Finance Committee
FROM: Angie Flick, Finance Director
SUBJECT: **FY27 Financial Position Review**

The purpose of this memo is to provide the Assembly Finance Committee (AFC) with some of the narrative that will accompany the presentation included in this packet. As we prepared to equip the AFC with the information that would be most useful and needed for the decision-making planned for May 20th, it was suggested that we take a moment and make sure to refresh our journey, goals and where we are before decisions are made. To that end, the following presentation will be used at the May 20, 2026 meeting; however the graphical representations lack the context of the words that you will hear on Wednesday. This memo provides basic context for the presentation as you prepare for the upcoming meeting.

Best practice in governmental budgeting is to ensure that recurring revenues can support recurring expenses. Recurring is our budgeting word for items that are consistent and happen regularly with confidence. Due to the nature of the October 2025 election outcomes and the way sales tax data is collected, we can confidently know we will have less recurring revenue. It will take some time to quantify that amount, so the goal of the FY27 budgeting process is to ensure that our recurring revenue plus some use of fund balance support the recurring expenses. In December, the Assembly set the expectation that \$1.2M to \$4.2M of fund balance would be utilized to support operations. The Assembly also directed the City Manager to prepare a budget that cared for the continued operational support of all services, but reduced costs \$3M-\$4M. The Assembly directed themselves to make service reductions of \$2M-\$4M. Jointly, the City Manager and the Assembly would look for additional revenue sources of \$2M to also fill the budget gap.

The Manager's Proposed Budget was presented to the Assembly in April and included accomplishments in meeting the Assembly's direction of operational reductions of \$3.9M (reductions in personnel, services, supplies, training, fleet contributions, etc.) as well as an additional \$2.3M in revenue. Because the Assembly's work on service reductions take place after the introduction of the Manager's Proposed Budget and that budget must be balanced, it proposed \$7.7M in fund balance to support operation. This fund balance usage recognizes that as the Assembly approves service reductions, the use of fund balance will be reduced. The Manager's Proposed Budget also recognized a decrease in sales tax revenue outside of the newly approved exemptions.

In April, this growth of the use of fund balance was broken out showing the various types of revenue and expenses. Slide 6 is a very busy chart and has been simplified to capture the work left to be done on Slide 7. In simplifying this visual, revenues and expenses have been grouped into operating (recurring) and one-time. Also, because many of our actions are small compared to the total budget picture, the scale on the chart has been revised to start at \$100M rather than \$0. Finally, as the unrestricted general government fund balance is impacted by FY26 actions and FY27 actions outside of the information we've been focusing on graphically, a fund balance position has been placed in the lower right corner and coincides with the fund balance information that has been provided in your AFC packets.

So far, the AFC has moved sales tax ordinances forward for introduction at a special meeting with the intent to take public hearing and action on June 8 alongside the other budget actions. If these sales tax ordinances are approved unaltered, the revenue impact is estimated to be \$2.8M of additional revenue. While we will not change the use of fund balance officially, I have included it as reduction of fund balance use for presentation as you consider other decisions you will need to make.

The Assembly has increased the recurring expenses by \$681,260 for the Emergency Sheltering Services and increased costs of providing Public Defender services (Slide 8 Operating Note 1). Finally, the Assembly approved an increase in one-time use of fund balance for Eaglecrest of \$751,913.

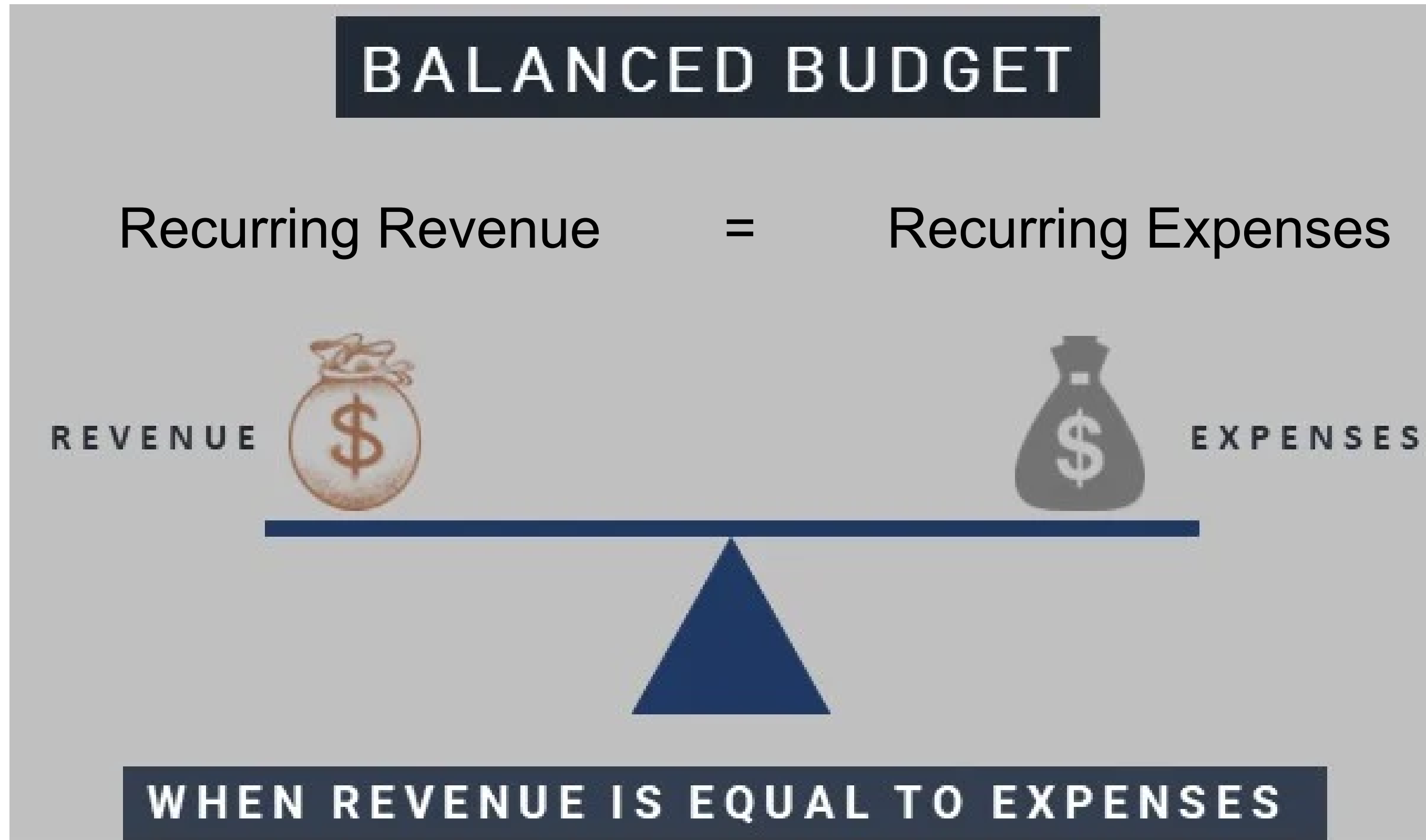
On May 20th, crossing the FY27 budget finish line is in sight. The remaining action is the Assembly-assigned task of reducing services and associated expenses. Some of the items on the pending list will impact revenue and expenses, while some will impact the fund balance. The final pages of the presentation show the highly unlikely event that all items on the pending list are approved in exactly the same way.

- In the hypothetical world in which all items on the pending list are approved and approved at the low end of ranges, the use of fund balance for operations would drop from \$5.6M to \$4.4M and have an ending unrestricted fund balance of \$4.5M.
- In the hypothetical world in which all the items on the pending list are approved and approved on the high end of the ranges, the use of fund balance would drop from \$5.6M to \$2.1M and have an ending unrestricted fund balance of \$6.9M.

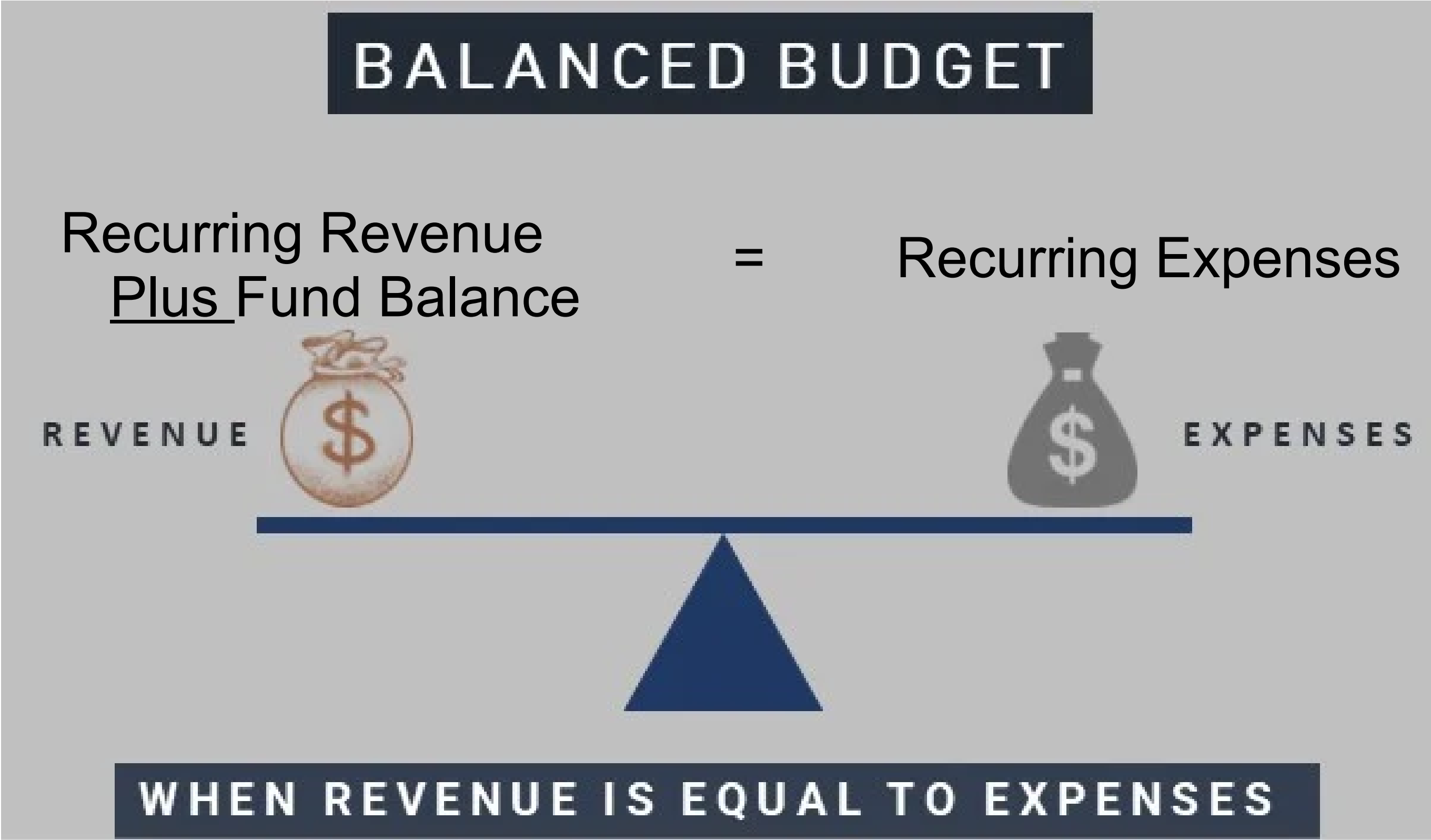
I have included these scenarios, along with fund balance impacts as an attempt to help the AFC visualize the impact of decisions using the same graphical representation.

Review FY27 Position

CBJ Best Practice in Budgeting

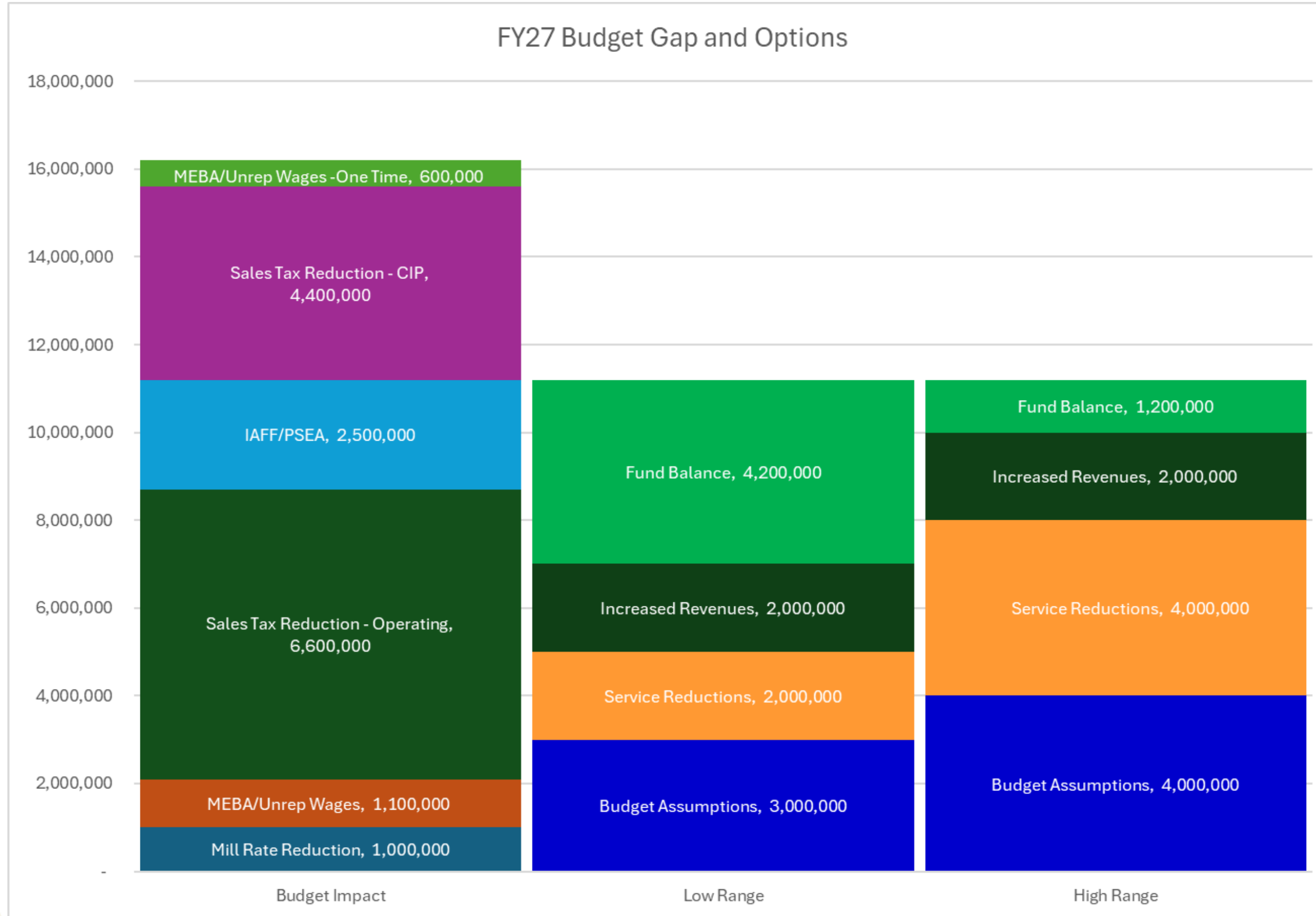


FY27 Plan with incomplete Revenue Data



Budget Direction from December

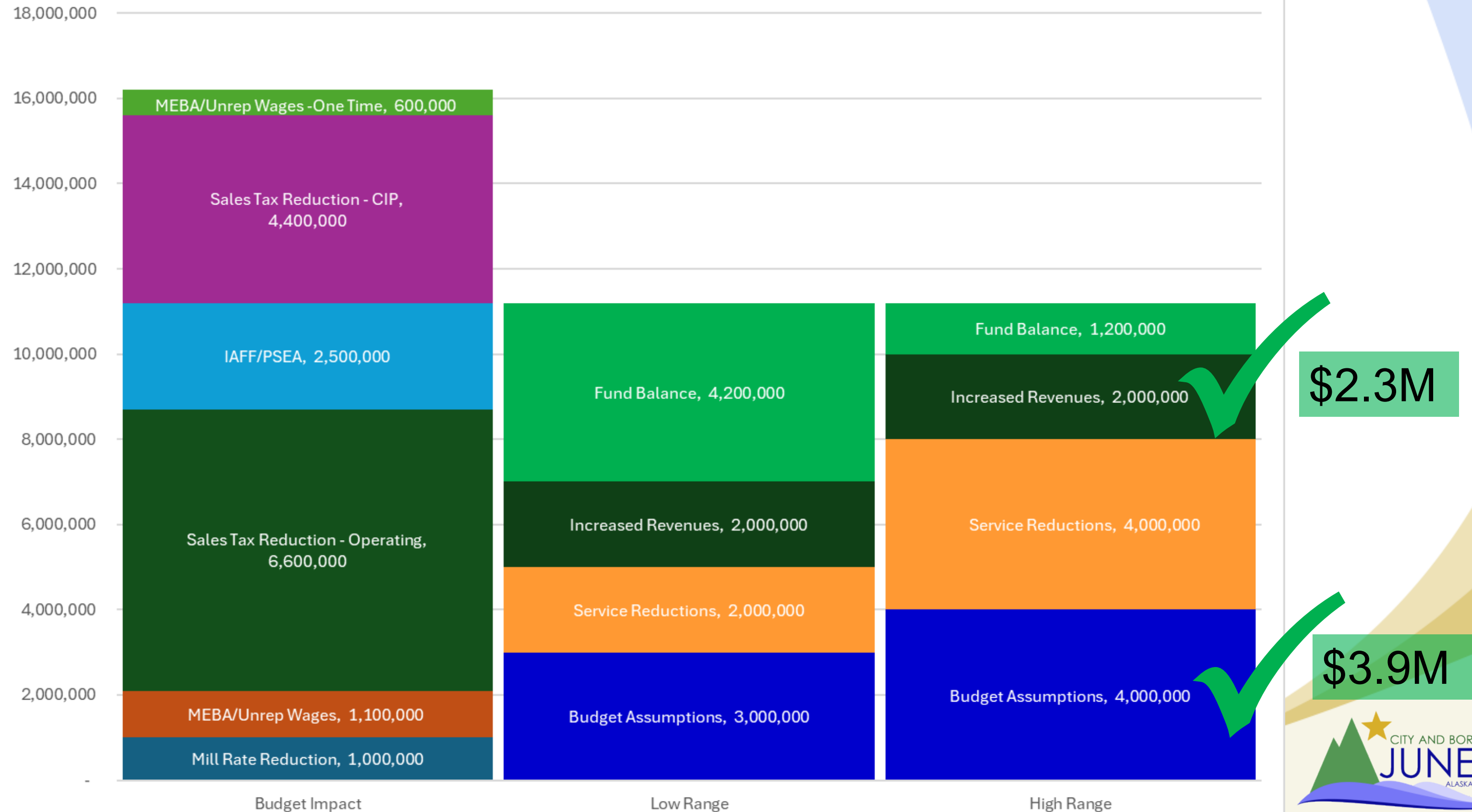
December 2025



Tracking the Progress

April 11, 2026

FY27 Budget Gap and Options

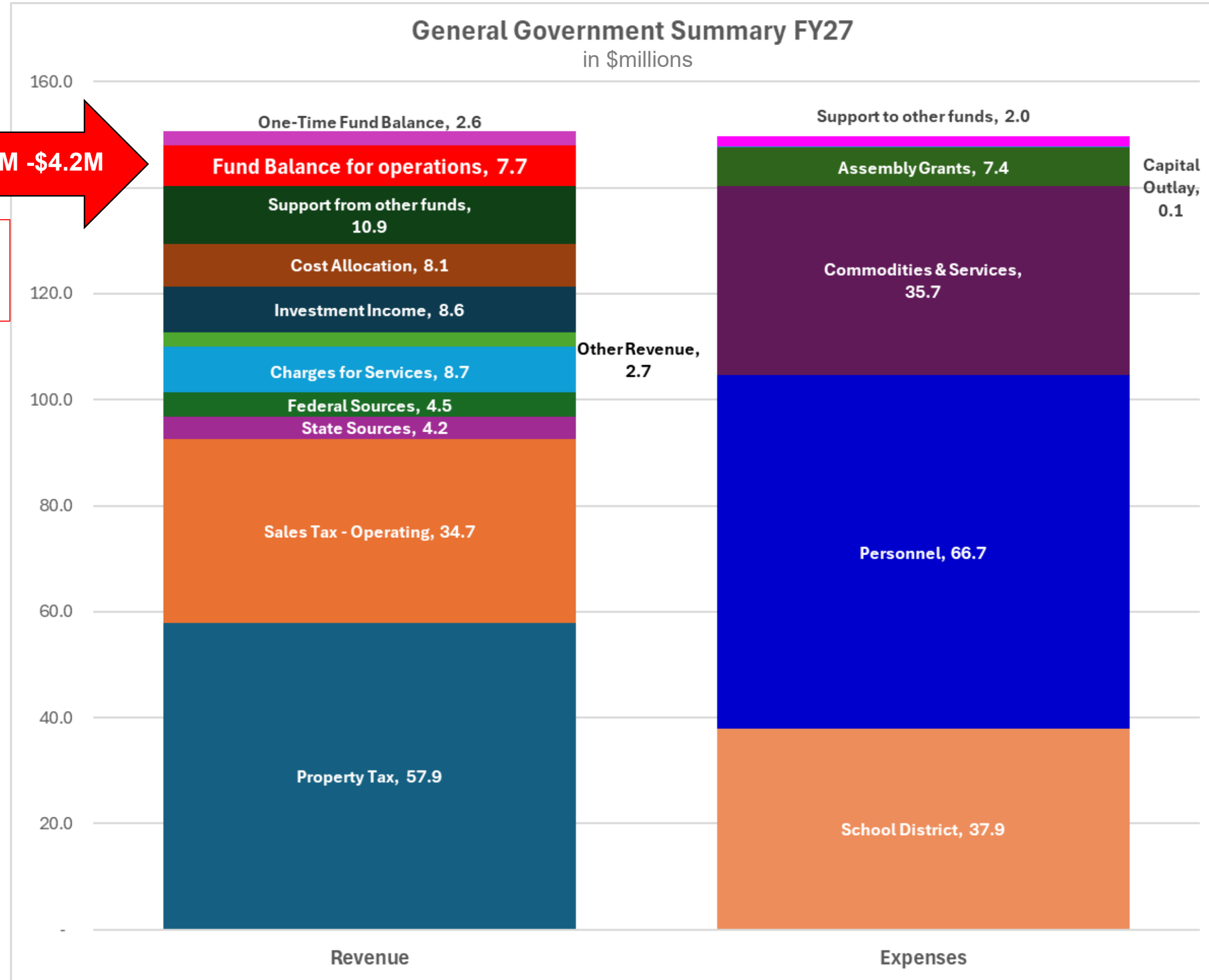


Updating Our Gap and Progress

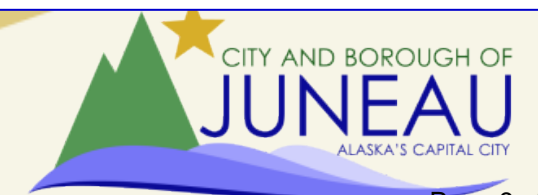
April 11, 2026
 Manager's Proposed
 Budget

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

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



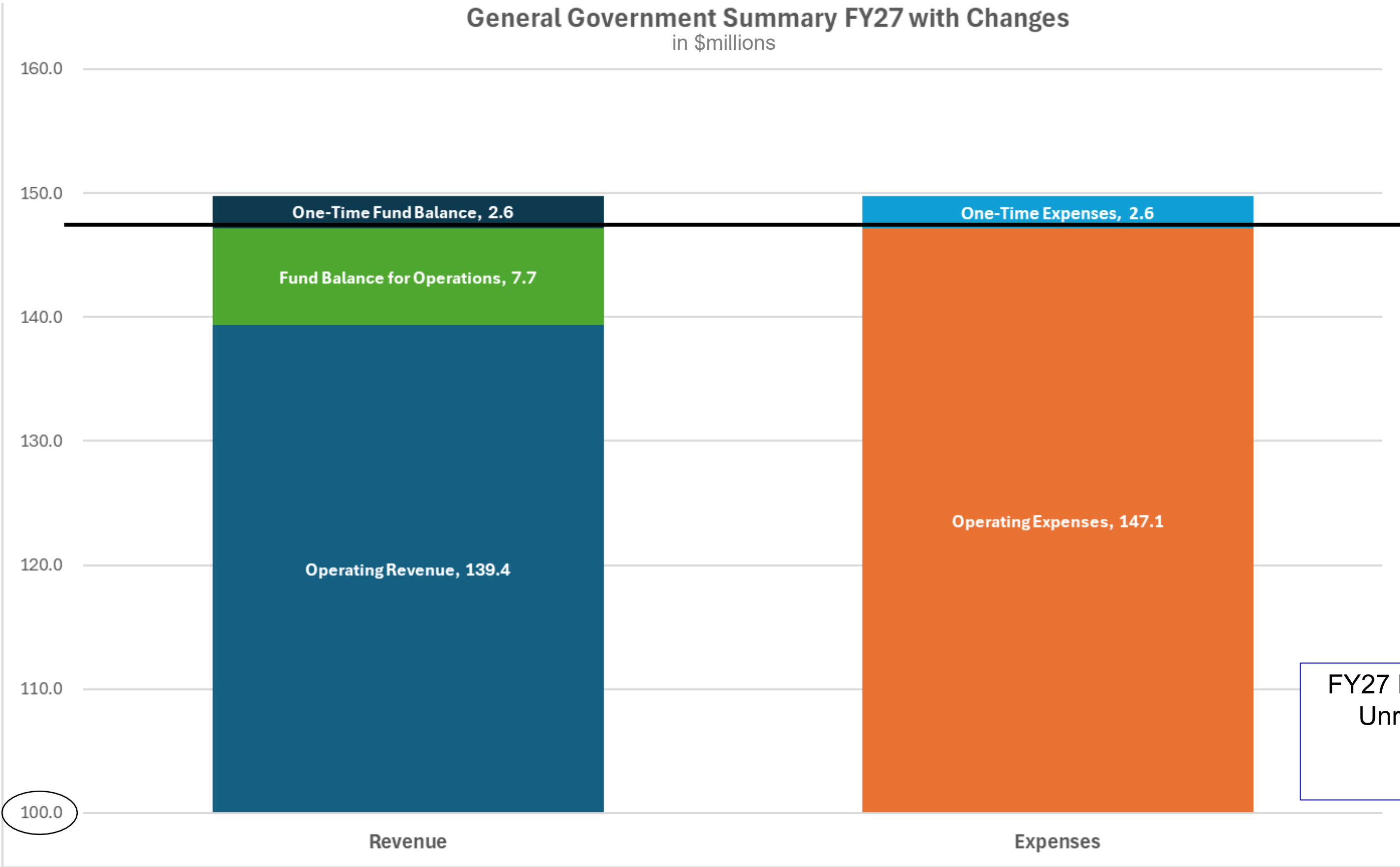
FY27 Projected Ending
 Unrestricted Fund
 Balance
 + \$9.4M



Simplifying the Picture!

General Government Summary FY27 with Changes
in \$millions

April 11, 2026

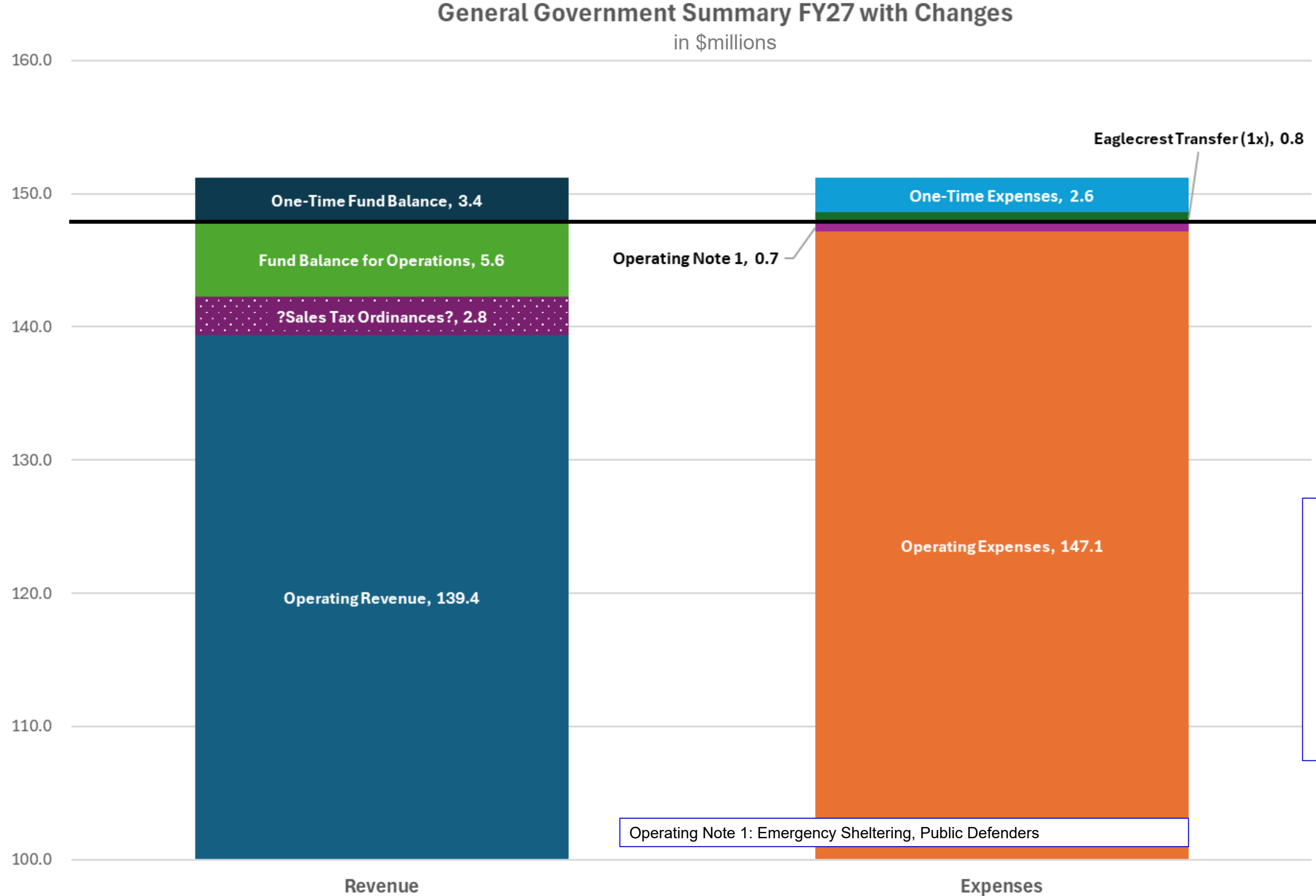


FY27 Projected Ending Unrestricted Fund Balance + \$9.4M

Updating Our Gap and Progress

General Government Summary FY27 with Changes
in \$millions

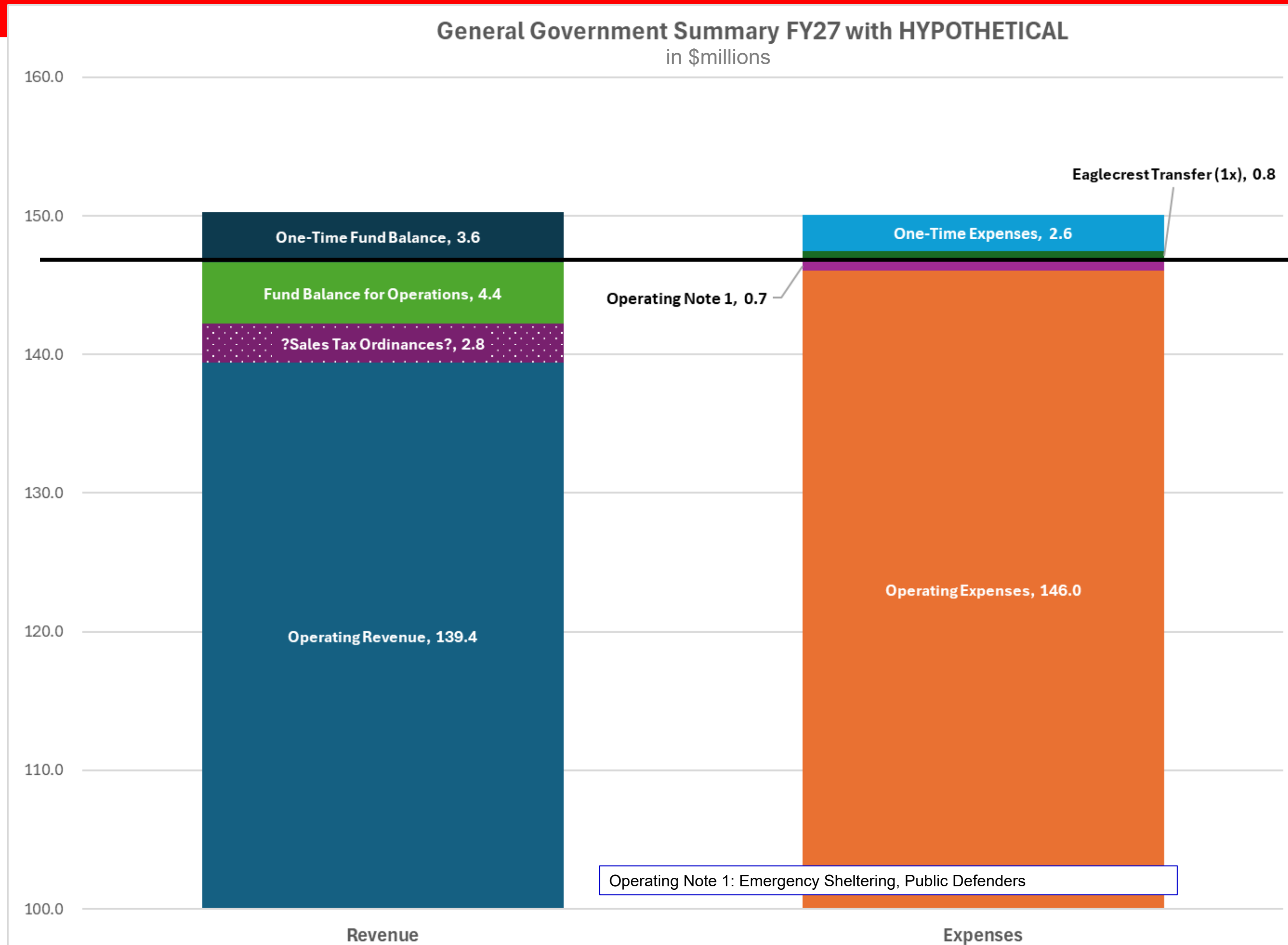
May 14, 2026
Assembly's
Budget Work



FY27 Projected Ending
Unrestricted Fund
Balance
- \$1.7M

IF Sales Tax Ordinances
pass unedited
+ \$1.1M

HYPOTHETICAL – LOW RANGE



Hypothetically
May 21

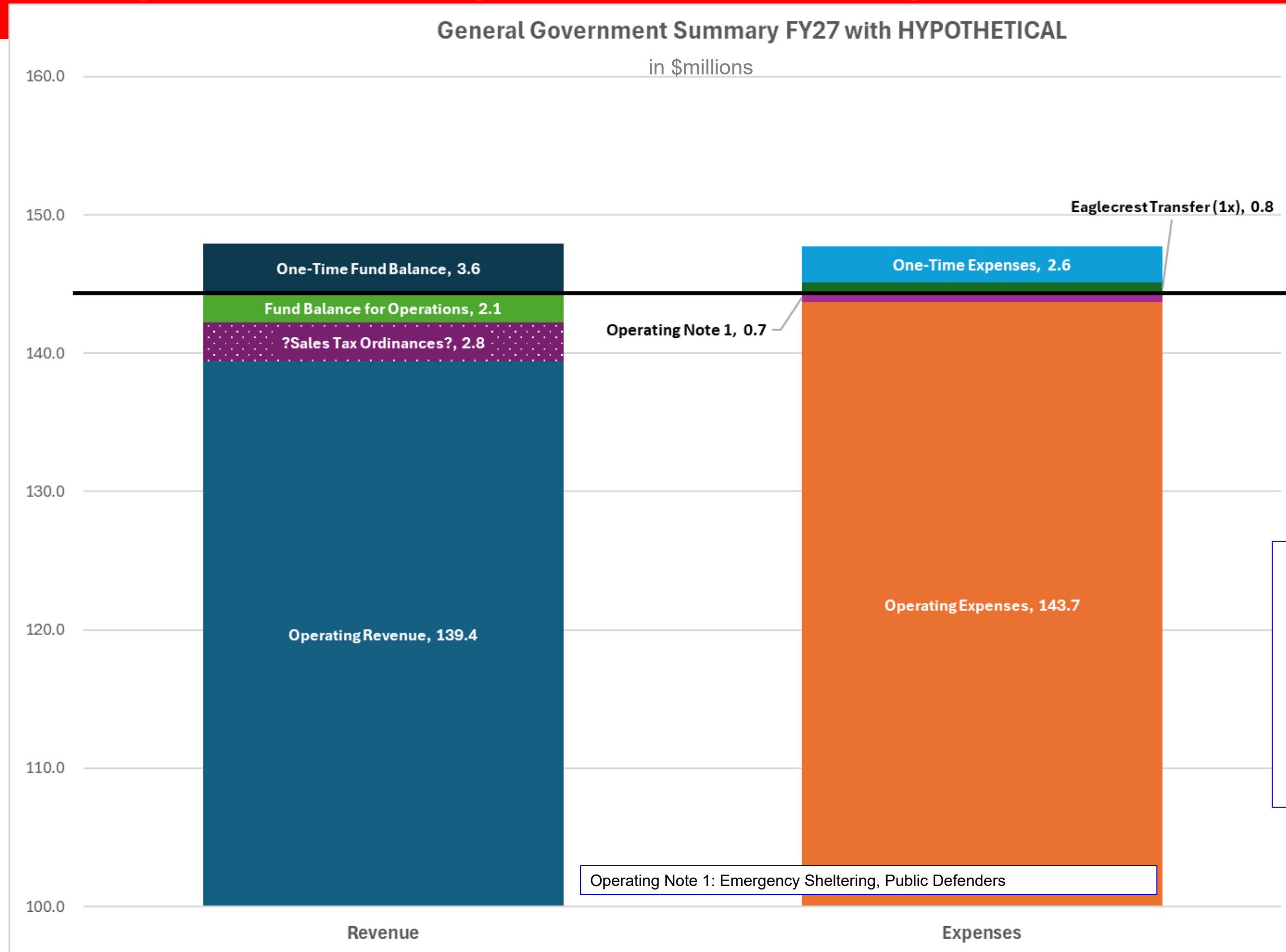
FY27 Projected Ending
Unrestricted Fund
Balance
+ \$4.5 M

IF Sales Tax Ordinances
pass unedited
+ \$7.3 M

Operating Note 1: Emergency Sheltering, Public Defenders



HYPOTHETICAL – HIGH RANGE



Hypothetically
May 21

FY27 Projected Ending
Unrestricted Fund
Balance
+ \$6.9 M

IF Sales Tax Ordinances
pass unedited
+ \$9.8 M

Operating Note 1: Emergency Sheltering, Public Defenders

AFC's Pending List - FY27 Budget Process

As of May 15, 2026

Note: Material Page Number References are from Online Meeting Packets

#	Expenditure Description	Proposed in Manager's Budget	Amount for Consideration	One-Time or Recurring	Funding Source	Materials			Budget Book
						Meeting Date & Packet Page	Meeting Date & Packet Page	Meeting Date & Packet Page	
Operating/Recurring									
1	Expense Reduction: Reduce Travel Juneau Grant (HBT)	1,267,900	50,000 - 700,000	Recurring	Hotel Bed Tax	5/13/26 Packet Page 53			Page 86
2	Expense Reduction: Reduce Landscape Budget	1,830,200	75,000 - 600,000	Recurring	General Funds	4/11/26 Packet Pages 102-103, 107-111	5/13/26 Packet Page 53		Page 139
3	Expense Reduction: City Museum: A) Reduce Programming, Staff, Hours (\$261,500); or B) Full Closure, Divest Collection and Building (\$479,300)	562,300	261,500 - 479,300	Recurring	General Funds	4/11/26 Packet Pages 112-114	5/6/26 Packet Pages 9-10	5/13/26 Packet Page 53	Page 132
4	Expense Reduction: Reduce JEDC Grant	440,000	40,000 - 440,000	Recurring	General Funds	5/13/26 Packet Page 53			Page 86
5	Expense Reduction: Reduction to Non-Specific Elective Travel and Training	1,110,000	75,000 - 410,000	Recurring	General Funds	4/11/26 Packet Page 156	5/6/26 Packet Pages 16	5/13/26 Packet Page 53	Various
6	Expense Reduction: Reduction to Affordable Housing Fund Contribution	1,218,900	50,000 - 250,000	Recurring	General Funds	5/13/26 Packet Page 53			Page 69
7	Expense Reduction: Eliminate GF Subsidy to Bartlett for Home Health and Hospice	200,000	200,000	Recurring	General Funds	5/13/26 Packet Page 53			Page 39

AFC's Pending List - FY27 Budget Process

As of May 15, 2026

Note: Material Page Number References are from Online Meeting Packets

#	Expenditure Description	Proposed in Manager's Budget	Amount for Consideration	One-Time or Recurring	Funding Source	Materials			Budget Book
						Meeting Date & Packet Page	Meeting Date & Packet Page	Meeting Date & Packet Page	
Operating/Recurring									
8	Expense Reduction: Reduce GF Funding of Accessory Dwelling Unit Grants	216,000	100,000	Recurring	General Funds	5/13/26 Packet Page 53			Page 69
9	Expense Reduction: Reduce Juneau Arts and Humanities Council Grant	202,000	40,000 - 100,000	Recurring	General Funds	5/13/26 Packet Page 53			Page 86
10	Expense Reduction: Move Facilities Maintenance to Marie Drake (with the intent to sell Mt. Jumbo Gym)	5,328,900	60,000	Recurring	Facilities Maintenance	4/11/26 Packet Pages 104-106	5/13/26 Packet Page 53		Page 192
11	Expense Reduction: Eliminate 0.5 FTE of Administrative Support in Administration Department	50,000	50,000	Recurring	General Funds	5/6/26 Packet Page 17	5/13/26 Packet Page 53		Pages 88-94
12	Expense Reduction: Eliminate GF Support for Arboretum	41,100	41,100	Recurring	General Funds	5/13/26 Packet Page 53			Page 139
13	Revenue Increase: Lease Douglas Fire Station (est. \$9K/month)	-	108,000	Recurring	General Funds	5/6/26 Packet Page 19	5/13/26 Packet Page 53		n/a
14	Expense Reduction: Reduce Small Business Development Center Grant	28,500	3,500 - 28,500	Recurring	General Funds	5/13/26 Packet Page 53			Page 86

AFC's Pending List - FY27 Budget Process

As of May 15, 2026

Note: Material Page Number References are from Online Meeting Packets

#	Expenditure Description	Proposed in Manager's Budget	Amount for Consideration	One-Time or Recurring	Funding Source	Materials			Budget Book
						Meeting Date & Packet Page	Meeting Date & Packet Page	Meeting Date & Packet Page	
One-Time									
15	Expense Reduction: Restricted Budget Reserve Contribution	2,720,000	2,720,000	One-Time	General Funds (1% Sales Tax)	4/11/26 Packet Page 68	5/6/26 Packet Page 23-30		Page 76
16	Expense Reduction: Lemon Creek Multi-Modal Path	1,500,000	1,500,000	One-Time	General Funds (1% Sales Tax)	4/11/26 Packet Page 68	5/6/26 Packet Page 23-30		Pages 72-74
17	Expense Reduction: Gastineau Avenue Widening and Turnaround	1,000,000	1,000,000	One-Time	General Funds (1% Sales Tax)	4/11/26 Packet Page 68	5/6/26 Packet Page 23-30		Pages 72-74
18	Expense Increase: Gastineau Human Services - Substance Use Disorder Treatment Program	-	247,000	One-Time	TBD	5/6/26 Packet Pages 20-22			n/a
19	Expense Reduction: Reduce Alaska Committee Grant	100,000	50,000	One-Time	General Funds	4/22/26 Packet Page 9	5/13/26 Packet Page 53		Page 86
20	Expense Reduction: Reduce Heat Smart Grant	222,900	20,000	One-Time	General Funds	4/22/26 Packet Page 9	5/13/26 Packet Page 53		Page 86
21	Expense Increase: United Way Southeast Alaska Voluntary Organization Assisting in Diasters Sustainability	-	20,000	One-Time	General Funds	4/1/26 Packet Pages 23-25	4/29/26 Packet Page 2		n/a

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 4044

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

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

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

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

Section 1. Capital Improvement Program.

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

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

**FISCAL YEAR 2027
GENERAL SALES TAX IMPROVEMENTS**

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

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

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

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

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

* denotes Operating Budget Funding

**FISCAL YEAR 2027
 MARINE PASSENGER FEE PRIORITIES**

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

**FISCAL YEAR 2027
 PORT DEVELOPMENT FEE PRIORITIES**

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

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

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

**FISCAL YEAR 2027
FACILITIES MAINTENANCE FUND**

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

**FISCAL YEAR 2027
BARTLETT HOSPITAL ENTERPRISE FUND**

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

**FISCAL YEAR 2027
DOCKS AND HARBORS FUND**

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

**FISCAL YEAR 2027
LANDS & RESOURCES FUND**

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

**FISCAL YEAR 2027
WASTEWATER ENTERPRISE FUND**

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

**FISCAL YEAR 2027
WATER ENTERPRISE FUND**

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

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

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

**FISCAL YEAR 2027
AIRPORT UNSCHEDULED FUNDING**

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

**FISCAL YEAR 2027
UNSCHEDULED FUNDING**

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

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

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

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

Adopted this _____ day of June, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

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

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-03

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

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

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

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

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

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

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

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

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-01

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

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

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

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

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

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

APPROPRIATION:

General Governmental Funds:

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

Total 141,653,200

Special Revenue Funds:

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

Total 93,205,800

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

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

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

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk



Office of the City Manager

155 Heritage Way
Juneau, Alaska 99801
PHONE: (907) 586-5240
FAX: (907) 586-5385
Katie.Koester@juneau.gov

TO: Chair Woll, Assembly Finance Committee
FROM: Katie Koester, City Manager
DATE: May 20, 2026
RE: Potential Bond Projects for October 2026 Ballot

The purpose of this memo is to organize Assembly debate around potential bonds for school major maintenance projects and utility infrastructure on the October 2026 municipal ballot. As a reminder, the last regular meeting for items to make it on the ballot this year is July 27. Notwithstanding a special meeting, an ordinance would be introduced at your next (June 8) Regular Meeting.

Bond for School Projects

At the April 20, 2026, Joint Assembly and Juneau School District (JSD) Facilities Committee meeting, JSD staff presented [bond proposal alternatives](#) at both \$10M and \$15M level for consideration. It looks a lot like the list [developed in 2025](#) and includes roof improvements, security upgrades and boiler replacements in both bond proposals with the addition of major HVAC projects (including but not limited to: direct digital controls, fire alarm fan, lighting control upgrades, control valve replacements) at Dzantik'i Heeni, Sayeik: Gastineau, Auke Bay, and Mendenhall River Community School in the \$15M proposal.

Update on State Funded School Debt Bond Reimbursement

The moratorium on school debt bond reimbursement sunsetted last July — implementing a 60/40 or 50/50 cost share between state and local government. The current operating budget funds school debt bond reimbursement, however, the obligation for the State to fund school debt in the future will remain subject to the appropriation of the legislature and veto pen of the governor. Eligible projects include construction of new school facilities, additions to existing facilities, and major maintenance projects that protect the structure, correct code deficiencies, or improve energy efficiency.

Utility Infrastructure

In 2025 the Assembly discussed, but decided to postpone moving forward with a Utility bond for 2025. The Utility has a lengthy list of projects outlined in the 6-year CIP. In 2025 the Utility Advisory Board (UAB) recommended the attached two scenarios for bond projects ([\\$10M and \\$20M](#)). However, some of these projects are funded. My recommendation is to keep the bond language broad and task UAB with specific project recommendations after passage. Example bond language could be “water and wastewater utility improvements to replace aging infrastructure including underground water and wastewater mains, pump replacements, lift station improvements and technology upgrades.” The Utility would work with Finance to manage the debt to maximize cash flow and project readiness.

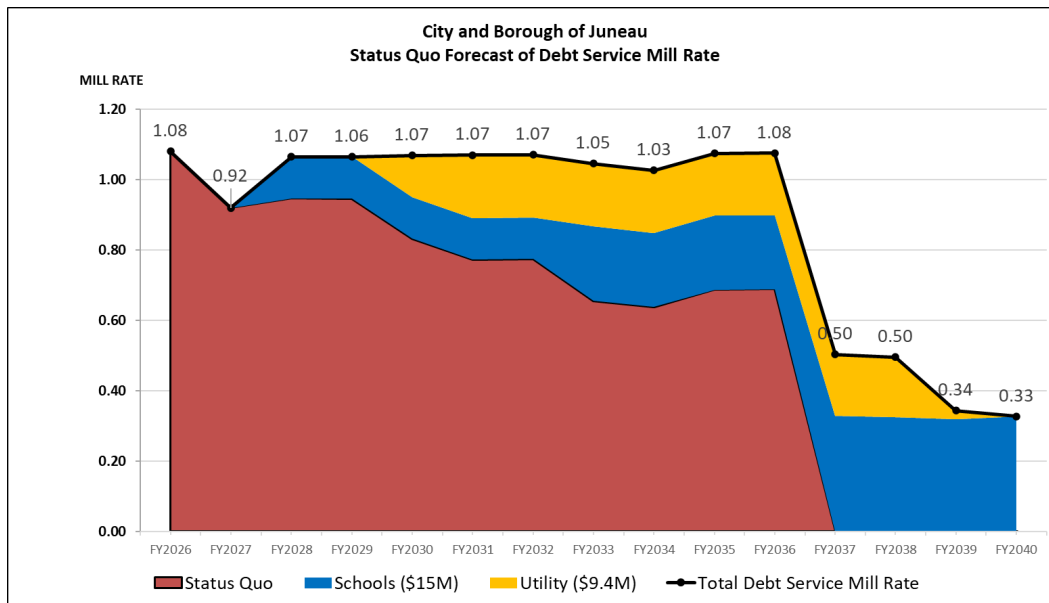
Last year the Assembly passed a 5% annual rate increase with the commitment of \$9.4M in non-utility revenue (sales tax or bond debt) over 5 years. The FY27 draft CIP contains \$1.7M in underground utility

infrastructure. If the Assembly chooses to use bonds, instead of sales tax, to offset rate increases my recommendation would be to bond for \$9.4M, thereby freeing up sales tax revenue in this year's CIP and subsequent CIPs. In order to complete the FY27 underground utility project, I would recommend changing that funding source to utility fund balance (which would be offset in future years through bond proceeds). Though 1% of sales tax has traditionally been spent on street reconstruction projects, it is approved as part of the temporary 3% and can be used for operations.

The Ordinance from last year is included after this memo for the body to review and decide a path forward. That Ordinance called for \$8M in bonds for utility infrastructure. If the Body wishes to change the amount to \$9.4M as recommended, a new ordinance must be drafted and introduced.

Debt Service and the Mill Rate

The 9 mill cap that voters placed on the mill rate last year excludes debt service. The FY27 proposed budget consists of 9 mills general operations + 0.92 mills in debt service. Any debt approved this year would result in an increase in the future combined mill rate. GLOF mitigation (both mid-term and enduring solutions and maintenance) will put pressure on the mill rate and should be in the back of your mind as you make decisions that impact property taxes. As CBJ manages with reduced sales tax revenue for capital projects, the Assembly may look to use debt to fund projects that have historically been funded through sales tax (parks and playgrounds, streets and major maintenance).



Recommendation: Discuss appetite to put bond projects on the ballot.

Potential motion: Move to introduce an ordinance to place a \$10 or \$15M bond for school projects and/or \$9.4M bond for Utility projects on the October 2026 municipal ballot.

Enc:

2025 UAB Bond Scenarios

2026 JSD Bond Project Proposal

2025-33 An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount of Not to Exceed \$8,000,000 to Finance Water and Wastewater Utilities Capital Improvements



Projects for Bond

Section G, Item 3.

—Sewer \$10MM

Project Name	Cost Estimate
MWWTP SBR Waste Pumps Replacement	\$ 431,000
MWWTP Biosolids Loadout Upgrade	\$ 4,200,000
MH SBR Influent Valve Replacement	\$ 540,000
MWWTP Pretreatment Improvements (FOG/grit removal)	\$ 7,221,200
MWWTP Treatment Upgrade - UV Disinfection Sys replacement	\$ 5,762,000
MWWTP Outfall maintenance and rehabilitation	\$ 330,000
MWWTP MCC upgrades/replacements	\$ 264,000
Road Reconstruction \$2M /yr (Sewer Piping)	\$ 11,200,000
MWWTP Site Improvements (lighting, security, access, HVAC)	\$ 1,500,000

Total: \$30.4MM

Projects for Bond

— Sewer \$10MM – Our List

Project Name	Cost Estimate	#
MWWTP SBR Waste Pumps Replacement	\$ 431,000	1
MWWTP Biosolids Loadout Upgrade	\$ 4,200,000	1
MH SBR Influent Valve Replacement	\$ 540,000	2
MWWTP Pretreatment Improvements (FOG/grit removal)	\$ 7,221,000	1
MWWTP Treatment Upgrade - UV Disinfection Sys replacement	\$ 5,762,000	2
MWWTP Outfall maintenance and rehabilitation	\$ 330,000	1
MWWTP MCC upgrades/replacements	\$ 264,000	1
Road Reconstruction \$2M per year	\$ 11,200,000	1
MWWTP Site Improvements (lighting, security, access, HVAC)	\$ 1,600,000	2

Total: \$9.8MM



Projects for Bond - \$20M

Project Name	Cost Estimate
MWWTP SBR Waste Pumps Replacement	\$ 431,000
MWWTP Biosolids Loadout Upgrade	\$ 4,200,000
MH SBR Influent Valve Replacement	\$ 540,000
MWWTP Pretreatment Improvements (FOG/grit removal)	\$ 7,221,200
MWWTP Treatment Upgrade - UV Disinfection Sys replacement	\$ 5,762,000
MWWTP Outfall maintenance and rehabilitation	\$ 330,000
MWWTP MCC upgrades/replacements	\$ 264,000
Road Reconstruction \$2M/yr (Sewer Piping)	\$ 11,200,000
MWWTP Site Improvements (lighting, security, access, HVAC)	\$ 1,500,000
LCB SCADA & Security Upgrade	\$ 656,000
PRV Station Improvements & SCADA Upgrades (Crowhill, 5th St Douglas)	\$ 261,000
Potable Water Distribution Instrumentation	\$ 461,400
LCB well pump VFD conversion and programming upgrades	\$ 1,848,000
Salmon Creek Plant Filter Replacement	\$ 3,036,000
Salmon Creek Reservoir major rehab	\$ 1,782,000
Condition Assessment	\$ 282,000
Road Rehab Projects \$2M/yr (Water Piping)	\$ 11,200,000

Total: \$50.9MM



Projects for Bond - \$20M

Combined \$20MM – Our List (~\$15M/\$5M)

Project Name	Cost Estimate	
MWWTP SBR Waste Pumps Replacement	\$ 431,000	1
MWWTP Biosolids Loadout Upgrade	\$ 4,200,000	1
MH SBR Influent Valve Replacement	\$ 540,000	2
MWWTP Pretreatment Improvements (FOG/grit removal)	\$ 7,221,200	1
MWWTP Treatment Upgrade - UV Disinfection Sys replacement	\$ 5,762,000	2
MWWTP Outfall maintenance and rehabilitation	\$ 330,000	1
MWWTP MCC upgrades/replacements	\$ 264,000	1
Road Reconstruction \$2M per year (TBD)	\$ 3,000,000	1
MWWTP Site Improvements (lighting, security, access, HVAC)	\$ 1,500,000	2
LCB SCADA & Security Upgrade	\$ 656,000	2
PRV Station Improvements & SCADA Upgrades (Crowhill, 5th St Douglas)	\$ 261,000	1
Potable Water Distribution Instrumentation	\$ 461,400	1
LCB well pump VFD conversion and programming upgrades	\$ 1,848,000	1
Salmon Creek Plant Filter Replacement	\$ 3,036,000	2
Salmon Creek Reservoir major rehab	\$ 1,782,000	2
Condition Assessment	\$ 282,000	1
Road Rehab Projects – TBD (Glacier Hwy Water main rehab?)	\$ 2,500,000	2

Total: \$19.9MM (~\$13M/\$7M)



Engineering and Public Works Department
155 Heritage Way
Juneau, Alaska 99801
Telephone: 586-0800 Facsimile: 586-4565

DATE: April 15, 2026

TO: Neil Steininger, Chair
Joint Assembly / JSD Facilities Committee

THROUGH: Denise Koch, Engineering and Public Works Director

FROM: Kristy Germain, Juneau School District

SUBJECT: Bond Project List

The Juneau Board of Education met on Tuesday, April 14, 2026 and approved, without objection, the following motion:

“I move that the Juneau Board of Education adopt the Facilities Bond project lists in the amounts of \$10 million and \$15 million, and the updated CIP version that does not include the bond projects, and forward to CBJ.”

The documents are [linked here](#), and copied below, including: \$10M Bond List, \$15M Bond List, and Updated CIP that does not include the bond projects.

The full greensheet information from the April 14, 2026 Juneau Board of Education meeting, action item 8.6 is [linked here](#).

10M Option (3 roofs, security, boilers, without HVAC controls) 2026 added notes in bold						
Funding requested through DEED CIP Y/N	Funding requested through CBJ CIP Y/N	Confirmed funding Y/N	Category	Project	New Column TPC Escalated 5%/yr to Summer 2027 (FY28)	Additional information and/or project description March 2026 notes added in bold for Joint Assembly / School Facilities Committee materials.
Y	Y	N	Roof	JDHS Partial Reroof	\$ 636,300.00	Roof between Aux. Gym & Main Gym, over band rooms, hallway, and locker rooms. Full demo and replacement, add fall protection.
N	N	N	Roof	Glacier Valley Reroof	\$ 3,501,750.00	Main School Building, full demo and replacement, add fall protection. Warranty expiration in 2006.
N	N	N	Roof	Sayeik: Gastineau Partial Reroof	\$ 1,102,500.00	Alternate 2 areas that were not reroofed in FY21 under BE21-189: Gym, Commons, Library, Entry, Mech. Penthouse: remove and reinstall FP at gym, provide FP at other Alt. 2 roof areas.
CBJ requested of Legislative	Y	N (CBJ "unscheduled")	Safety and Security	JSD Districtwide Security and Safety Upgrades	\$ 2,205,000.00	Security cameras district-wide on common viewing platform, entry security, Access Controls linked to security cameras, playground safety surfacing and fencing.
Y	Y	N, Phase 3 Construction not funded	Heating & Ventilation	JDHS Boiler Phase 3 Construction	\$ 1,424,000.00	JDHS has two boilers, which are at the end of their life expectancy. Parts are difficult to procure. Lack of energy efficiency is a concern as we use 55 gallons an hour operating these boilers. Deferred Maintenance funds are replacing the two boilers only. Additional funds are needed for full scope of project. JDHS Boiler Project Phase 2 to be completed Summer 2026 with Deferred Maintenance funds. Phase 3 design to be completed with Deferred Maintenance funds. Phase 3 Construction not yet funded. CBJ PM provided a cost estimate of 1.424M.
N	Y	N	Heating & Ventilation	KHE Boiler and Valve Replacement, Room Renovation	\$ 961,800.00	Funding to replace KHE's three boilers that are original to the building, 1997. Replacement will achieve improved energy efficiency.
N	Y	N	Heating & Ventilation	GV and DH Boiler Room (s) Renovation	\$ 1,320,900.00	Funding to replace boilers at Glacier Valley and Dzantik'i Heeni schools.
Total (Rounded)					\$ 11,152,250.00	

15M Option (3 roofs, security, boilers, with HVAC controls) 2026 added notes in bold						
Funding requested through DEED CIP Y/N	Funding requested through CBJ CIP Y/N	Confirmed funding Y/N	Category	Project	New Column TPC Escalated 5%/yr to Summer 2027 (FY28)	Additional information and/or project description March 2026 notes added in bold for Joint Assembly / School Facilities Committee materials.
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N	N	N	Roof	Sayeik: Gastineau Partial Reroof	\$ 1,102,500.00	Alternate 2 areas that were not reroofed in FY21 under BE21-189: Gym, Commons, Library, Entry, Mech. Penthouse: remove and reinstall FP at gym, provide FP at other Alt. 2 roof areas.
CBJ requested of Legislative	Y	N (CBJ "unscheduled")	Safety and Security	JSD Districtwide Security and Safety Upgrades	\$ 2,205,000.00	Security cameras district-wide on common viewing platform, entry security, Access Controls linked to security cameras, playground safety surfacing and fencing.
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N	Y	N	Heating & Ventilation	KHE Boiler and Valve Replacement, Room Renovation	\$ 961,800.00	Funding to replace KHE's three boilers that are original to the building, 1997. Replacement will achieve improved energy efficiency.
N	Y	N	Heating & Ventilation	GV and DH Boiler Room (s) Renovation	\$ 1,320,900.00	Funding to replace boilers at Glacier Valley and Dzantik'i Heeni schools.
Subtotal (Rounded)					\$ 11,182,250.00	
N	Y	N	Heating & Ventilation	HVAC Controls for 4 Schools not included in Renew America's Schools Grant Districtwide HVAC and Boiler Controls Upgrade: GA, DH, AB, MRCS.	\$ 4,620,000.00	CBJ's recent project at Floyd Dryden is similar, TPC \$1.1M: The scope of the project was to essentially recommission the whole HVAC system. Provide direct digital control (DDC) for HVAC and lighting control upgrades. The work also includes, but is not limited to, addition of fire alarm fan shutdown, control valve replacements, balance valve replacements, and associated commissioning, testing, adjusting, and balancing.
Total (Rounded)					\$ 15,772,250.00	
		N	OPTIONS from CIP not already included in this list	Interior and Exterior Light Controls (2M) MRCS Flooring and Security Entrance (1.5M + 1.5M) JDHS Chef Lab renovation and ventilation (1M) DH Gym Floor and Bleachers (2.412M)		

Dept. CIP w/o bond items

Priority	DRAFT Project	FY 27	FY28	FY29	FY30	FY31	FY32	Notes for discussion
1	JSD Annual Deferred Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
2	Interior and Exterior Light Controls (Districtwide)		\$2,000,000					HBV and JDHS controls require ebay purchases
3	MRCS Flooring and Security Entrance (DEED CIP)		\$1,500,000	\$1,500,000				Hallway and Classroom flooring pulling away at some walls and seams.
4	JDHS Chef Lab renovation and ventilation			\$1,000,000				Ventilation upgrades needed, redesign would support Culinary program of CTE and commercial kitchen.
5	DH Gym Floor and Bleachers					\$2,412,000		Recommended priority, patches are not holding. Bleachers have to be removed to replace floor so projects should be done together.
6	Elementary Covered Playground repair							Seven schools, pressure wash, paint, roof panel replacement needed in some areas. Cost estimate needed.
7	JDHS Greenhouse repair							Protection of the structure and repair before more costly/extensive repair is needed. Greenhouse is in use by science classes. Updated cost estimate needed; previous estimate was \$200,000.
8	Playground fencing and safety surfacing improvements (Districtwide)							Fencing repairs, replacement, and additional playground fencing in areas. Assessment of fall protection, pea gravel or recycled tire material, and improvements. Cost estimate needed.
9	Pave parking and drop-off areas at KHE & AB							Cost estimate needed.

DEPARTMENT CAPITAL IMPROVEMENT PLAN 6 YEAR PRIORITIES

Department: Juneau School District

Date: _____

Compiled by: Kristy Germain and Mark Ibias

Phone number: 907-523-1740

Note: Round the estimated project cost to the nearest thousand

Priority	Project	FY27	FY28	FY29	FY30	FY31	FY32
<i>EXAMPLE #1</i>	<i>Aurora Harbor Rebuild Phase III</i>	<i>\$1,500,000</i>					
1	JSD Annual Deferred Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
2	JSD Districtwide Security and Safety Upgrades (Legislative)	\$2,000,000					
3	RAS's HVAC Controls Matching funds: JD, HBV, SES:GV, KHE, & TM	25% matching	25% matching				
4	Interior and Exterior Light Controls (Districtwide)		\$2,000,000				
5	JDHS Boiler Room Renovation Phase 3 (DEED CIP)		\$1,750,000				
6	Structure Repair & Roof Replacement Phase 1-4: JDHS, SES:GV, SA:GA		\$2,500,000	\$1,500,000	\$1,500,000		
7	MRCS Classroom & Hallway Flooring and Security Entrance Phase 1 and 2 (DEED CIP)		\$1,500,000	\$1,500,000			
8	JDHS Chef Lab Renovation (DEED)			\$1,000,000			
9	Kaxdigoowu Heen Boiler and Valve Replacement, Room Renovation			\$1,500,000			
10	SES:GV and DH Campus Boiler Room(s) Renovation			\$1,750,000			
11	Districtwide HVAC and Boiler Controls Upgrade: GA, DH, AB, MRCS				\$4,000,000		
12	Dzantik'i Heeni Gym Floor and Bleacher Replacement					\$2,412,000	
13							
14							
15							
Totals:		\$3,000,000	\$8,750,000	\$8,250,000	\$6,500,000	\$3,412,000	\$1,000,000

10M Option 2 (3 roofs, security, boilers, not HVAC controls) 2026 added notes in bold		Cost Estimate	TPC Escalated 5%/yr to Summer 2026 (FY27)	New Column TPC Escalated 5%/yr to Summer 2027 (FY28)	Additional information and/or project description March 2026 notes added in bold for Joint Assembly / School Facilities Committee materials.
DEED CIP Y/N	CBJ CIP Y/N	Category	Project		
Y	Y	Roof	JDHS Partial Reroof	\$576,056	\$636,300
N	N	Roof	Glacier Valley Reroof	\$3,168,310	\$3,501,750
N	N	Roof	Saycik: Gastineau Partial Reroof	\$996,578	\$1,102,500
Legislative	Y	Safety and Security	JSD Districtwide Security and Safety Upgrades	\$2,000,000	\$2,205,000
Y	Y	Heating & Ventilation	JDHS Boiler Room Renovation and Dualsource Upgrade	\$1,000,000	\$1,102,500
N	Y	Heating & Ventilation	KHE Boiler and Valve Replacement, Room Renovation	\$872,000	\$961,800
N	Y	Heating & Ventilation	GV and DH Boiler Room(s) Renovation	\$1,198,000	\$1,320,900
			Total (Rounded)	\$10,315,000	\$10,830,750
N	Y	Heating & Ventilation	HVAC Controls for 4 Schools not included in Renew America's Schools Grant Districtwide HVAC and Boiler Controls Upgrade: GA, DH, AB, MIRC.S.	\$4,400,000	\$4,620,000
			Total (Rounded)	\$14,715,000	\$15,450,750

10M Option (3 roofs, security, boilers, without HVAC controls) 2026 added notes in bold						
Funding requested through DEED CIP Y/N	Funding requested through CBJ CIP Y/N	Confirmed funding Y/N	Category	Project	New Column TPC Escalated 5%/yr to Summer 2027 (FY28)	Additional information and/or project description
Y	Y	N	Roof	JDHS Partial Reroof	\$ 636,300.00	Roof between Aux. Gym & Main Gym, over band rooms, hallway, and locker rooms. Full demo and replacement, add fall protection.
N	N	N	Roof	Glacier Valley Reroof	\$ 3,501,750.00	Main School Building, full demo and replacement, add fall protection. Warranty expiration in 2006.
N	N	N	Roof	Sayeik: Gastineau Partial Reroof	\$ 1,102,500.00	Alternate 2 areas that were not reroofed in FY21 under BE21-189: Gym, Commons, Library, Entry, Mech. Penthouse: remove and reinstall FP at gym, provide FP at other Alt. 2 roof areas.
CBJ requested of Legislative Y		N (CBJ "unscheduled")	Safety and Security	JSD Districtwide Security and Safety Upgrades	\$ 2,205,000.00	Security cameras district-wide on common viewing platform, entry security, Access Controls linked to security cameras, playground safety surfacing and fencing.
Y	Y	N, Phase 3 Construction not funded	Heating & Ventilation	JDHS Boiler Phase 3 Construction	\$ 1,424,000.00	JDHS has two boilers, which are at the end of their life expectancy. Parts are difficult to procure. Lack of energy efficiency is a concern as we use 55 gallons an hour operating these boilers. Deferred Maintenance funds are replacing the two boilers only. Additional funds are needed for full scope of project. JDHS Boiler Project Phase 2 to be completed Summer 2026 with Deferred Maintenance funds. Phase 3 design to be completed with Deferred Maintenance funds. Phase 3 Construction not yet funded. CBJ PM provided a cost estimate of 1.424M.
N	Y	N	Heating & Ventilation	KHE Boiler and Valve Replacement, Room Renovation	\$ 961,800.00	Funding to replace KHE's three boilers that are original to the building, 1997. Replacement will achieve improved energy efficiency.
N	Y	N	Heating & Ventilation	GV and DH Boiler Room (s) Renovation	\$ 1,320,900.00	Funding to replace boilers at Glacier Valley and Dzantik'i Heeni schools.
Total (Rounded)					\$ 11,152,250.00	

15M Option (3 roofs, security, boilers, with HVAC controls) 2026 added notes in bold						
Funding requested through DEED CIP Y/N	Funding requested through CBJ CIP Y/N	Confirmed funding Y/N	Category	Project	New Column TPC Escalated 5%/yr to Summer 2027 (FY28)	Additional information and/or project description
Y	Y	N	Roof	JDHS Partial Reroof	\$ 636,300.00	Roof between Aux. Gym & Main Gym, over band rooms, hallway, and locker rooms. Full demo and replacement, add fall protection.
N	N	N	Roof	Glacier Valley Reroof	\$ 3,501,750.00	Main School Building, full demo and replacement, add fall protection. Warranty expiration in 2006.
N	N	N	Roof	Saycik: Gastineau Partial Reroof	\$ 1,102,500.00	Alternate 2 areas that were not reroofed in FY21 under BE21-189: Gym, Commons, Library, Entry, Mech. Penthouse: remove and reinstall FP at gym, provide FP at other Alt. 2 roof areas.
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Y	Y	N, Phase 3 Construction not funded	Heating & Ventilation	JDHS Boiler Phase 3 Construction	\$ 1,424,000.00	JDHS Boiler Project Phase 2 to be completed Summer 2026 with Deferred Maintenance funds. Phase 3 design to be completed with Deferred Maintenance funds. Phase 3 Construction not yet funded. CBJ PM provided a cost estimate of 1.424M.
N	Y	N	Heating & Ventilation	KHE Boiler and Valve Replacement, Room Renovation	\$ 961,800.00	Funding to replace KHE's three boilers that are original to the building, 1997. Replacement will achieve improved energy efficiency.
N	Y	N	Heating & Ventilation	GV and DH Boiler Room (s) Renovation	\$ 1,320,900.00	Funding to replace boilers at Glacier Valley and Dzantik'i Heeni schools.
				Subtotal (Rounded)	\$ 11,152,250.00	
				HVAC Controls for 4 Schools not included in Renew America's Schools Grant Districtwide HVAC and Boiler Controls Upgrade: GA, DH, AB, MRCS.	\$ 4,620,000.00	CBJ's recent project at Floyd Dryden is similar, TPC \$1.1M: The scope of the project was to essentially recommission the whole HVAC system. Provide direct digital control (DDC) for HVAC and lighting control upgrades. The work also includes, but is not limited to, addition of fire alarm fan shutdown, control valve replacements, balance valve replacements, and associated commissioning, testing, adjusting, and balancing.
				Total (Rounded)	\$15,772,250.00	
			OPTIONS from CIP not already included in this list	Interior and Exterior Light Controls (2M) MRCS Flooring and Security Entrance (1.5M + 1.5M) JDHS Chef Lab renovation and ventilation (1M) DH Gym Floor and Bleachers (2.412M)		

DEPARTMENT CAPITAL IMPROVEMENT PLAN 6 YEAR PRIORITIES

Department: Juneau School District Date: _____
 Compiled by: Kristy Germain and Mark Ibias Phone number: 907-523-1740

Note: Round the estimated project cost to the nearest thousand

Priority	Project	FY27	FY28	FY29	FY30	FY31	FY32
EXAMPLE #1	<i>Aurora Harbor Rebuild Phase III</i>	\$1,500,000					
1	JSD Annual Deferred Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
2	JSD Districtwide Security and Safety Upgrades (Legislative)	\$2,000,000					
3	RAS's HVAC Controls Matching funds: JD, HBV, SES:GV, KHE, & TM	25% matching	25% matching				
4	Interior and Exterior Light Controls (Districtwide)	\$2,000,000					
5	JDHS Boiler Room Renovation Phase 3 (DEED CIP)	\$1,750,000					
6	Structure Repair & Roof Replacement Phase 1-4: JDHS, SES:GV, SA:GA	\$2,500,000	\$2,500,000	\$1,500,000	\$1,500,000		
7	MRCs Classroom & Hallway Flooring and Security Entrance Phase 1 and 2 (DEED CIP)	\$1,500,000	\$1,500,000	\$1,500,000			
8	JDHS Chef Lab Renovation (DEED)		\$1,000,000				
9	Kaxdigooowu Heen Boiler and Valve Replacement, Room Renovation			\$1,500,000			
10	SES:GV and DH Campus Boiler Room(s) Renovation			\$1,750,000			
11	Districtwide HVAC and Boiler Controls Upgrade: GA, DH, AB, MRCs				\$4,000,000		
12	Dzantk'i Heeni Gym Floor and Bleacher Replacement					\$2,412,000	
13							
14							
15							
Totals:		\$3,000,000	\$8,750,000	\$8,250,000	\$6,500,000	\$3,412,000	\$1,000,000

Priority	DRAFT	Project	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	Notes for discussion
1		JSD Annual Deferred Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
2		Interior and Exterior Light Controls (Districtwide)		\$2,000,000					HBV and JDHS controls require ebay purchases
3		MRCSS Flooring and Security Entrance (DEED CIP)		\$1,500,000	\$1,500,000				Hallway and Classroom flooring pulling away at some walls and seams.
4		JDHS Chef Lab renovation and ventilation			\$1,000,000				Ventilation upgrades needed, redesign would support Culinary program of CTE and commercial kitchen.
5		DH Gym Floor and Bleachers					\$2,412,000		Recommended priority, patches are not holding. Bleachers have to be removed to replace floor so projects should be done together.
6		Elementary Covered Playground repair							Seven schools, pressure wash, paint, roof panel replacement needed in some areas. Cost estimate needed.
7		JDHS Greenhouse repair							Protection of the structure and repair before more costly/extensive repair is needed. Greenhouse is in use by science classes. Updated cost estimate needed; previous estimate was \$200,000.
8		Playground fencing and safety surfacing improvements (Districtwide)							Fencing repairs, replacement, and additional playground fencing in areas. Assessment of fall protection, pea gravel or recycled tire material, and improvements. Cost estimate needed.
9		Pave parking and drop-off areas at KHIE & AB							Cost estimate needed.

CITY AND BOROUGH OF JUNEAU SCHOOL DISTRICT
BOARD AGENDA ITEM

 INFORMATION

DEPARTMENT: Operations 8.6

 X ACTION

TITLE: Approval of City and Borough of Juneau School District Bond List - Final

STRATEGIC INITIATIVE:

Juneau School District Strategic Plan Core Values of Safety & Well-Being, Environmental Stewardship, and Preparation.

BACKGROUND:

[Juneau School District Facilities Bond List April 2026 10M, 15M and CIP](#) documents are linked as prepared by Director Germain, Facilities and Maintenance Supervisor Mark Ibias with CBJ Chief Architect Liam Knecht and discussed in the March 31, 2026 Joint Facilities Committee and April 7, 2026 JSD Facilities Committee meetings. The FY2027 JSD six-year CIP is also included in the document linked above. The tabs include: the bond list as presented on 3.31.26, 10M from 4.7.26 Facilities Committee, 15M from 4.7.26 Facilities Committee, the CIP as submitted in December 2025, and the draft updated CIP that removes the bond listed projects. Notes and new information are included in bold and/or notes columns.

JSD was tasked with the following items before the next Joint CBJ/JSD Facilities Committee meeting on April 20, 2026:

- \$10 Million Bond List
- \$15 Million Bond List
- Capital Improvement Projects (CIP) to CBJ without bond list projects

The April 7, 2026 JSD Facilities Committee discussed including the JDHS Boiler project Phase 3 Construction in the 10M and 15M bond lists. The 15M list includes the addition of HVAC controls in the four schools that are not included in the Renew America's Schools grant: SGCS, DH, AB, and MRCS. The additional projects that have been included in our CIP but not in the bond list are: Interior and Exterior Light Controls (2M); MRCS Flooring and Security Entrance (1.5M + 1.5M); JDHS Chef Lab renovation and ventilation (1M); and DH Gym Floor and Bleachers (2.412M). Potential projects to be added to the updated CIP are shown in the last tab and include: covered playground repairs, playground fencing and safety surface repairs, the JDHS greenhouse, paving parking and drop-off areas at KHE and AB. Cost estimates have not been gathered for these additional projects at this time.

The bond list categories are roofs, heating and ventilation, and safety and security.

Roofs – The roof project for JDHS has been included in both our DEED CIP and the CBJ Departmental CIP. Roofs for Sít' Eetí Shaanáx - Glacier Valley and Sayeik Gastineau schools are the next priorities. The insurance work at SES-GV and MRCS roof structure supports due to winter 2025-2026 snowloads is separate of these potential bond projects.

Heating and Ventilation – JSD and CBJ have received a federal grant through the Alaska Municipal League from the Renewing America's Schools program of the Department of Energy. Our project is

currently funded for the audit phase, the energy audit was completed February 2026, and the future construction funding phase is not guaranteed. Juneau School District HVAC controls for five schools were included in this grant: JDHS, HBV, GV, KHE, and TMMS. Our CIP list includes HVAC control upgrades for all schools, including those in the grant. As part of this grant, an energy audit was conducted of these schools February 23- 28, 2026. Informal conversation indicated HVAC controls and updating to LED lighting as main recommendations from the Energy Auditor. HVAC controls for the four schools not included in the grant, (SGCS, DH, AB, and MRCS) are listed in the 15M bond.

Safety and Security – In January 2025, JSD completed a comprehensive, in-person school Security Assessment with the Senior Risk Control Consultant at Alliant Insurance Services. Recommendations from this assessment include physical improvements like security cameras and modifications of entrances at schools that do not currently have double doors to greet visitors before allowing entrance to the secure school spaces. Specific projects may include: security cameras and comprehensive software; entry security for GV, MRCS, JDHS; phone/ intercom system alignment districtwide; Access Controls linked to the camera software, playground safety surfacing and fencing; upgrading of the Access Controls for the School District to be compatible with the camera system; Verkada is the CBJ standard.

CURRENT ISSUE BEFORE THE BOARD:

The issue before the Board is to recommend to CBJ a School District Facilities Bond project lists at the amounts of \$10 million and \$15 million and to update the CIP with a version that does not include projects from the bond lists.

RECOMMENDATION:

It is the recommendation of the Administration that the Juneau Board of Education select 10M and 15M bond lists and an updated CIP version that does not include the bond list projects.

PROS/CONS:

The JSD Departmental Capital Improvement Plan (CIP) 6-Year Priorities included over \$18,000,000 in projects not including the \$1,000,000 annual voter-approved Deferred Maintenance amount. We also have an extensive [planning list of deferred maintenance projects](#). Additional funding sources will be necessary to accomplish these school facility projects.

BUDGET IMPLICATIONS:

These would be CBJ bonds, not JSD funds.

NEXT STEPS:

Once adopted, these bond lists and CIP without the bond projects will be forwarded to CBJ for the April 20, 2026 Joint CBJ/JSD Facilities Committee (Project Team) meeting.

MOTION:

I move that the Juneau Board of Education adopt the Facilities Bond project lists in the amounts of \$10 million and \$15 million, and the updated CIP version that does not include the bond projects, and forward to CBJ.

Presented by: The Manager
Introduced: 06/09/2025
Drafted by: Bond Counsel

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-33

An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount of Not to Exceed \$8,000,000 to Finance Water and Wastewater Utilities Capital Improvements within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 7, 2025.

WHEREAS, certain water and wastewater utilities capital improvements within the City and Borough of Juneau, Alaska (the “City and Borough”) are needed in order to meet the current and future needs of the City and Borough; and

WHEREAS, the water and wastewater utilities projects described in Section 3 below (the “Projects”) have been identified and approved by the Committee of the Whole as necessary to meet the needs of the City and Borough; and

WHEREAS, in order to provide funds for paying the cost of constructing and equipping the Projects, it is deemed necessary and advisable that the City and Borough issue and sell its unlimited tax levy general obligation bonds in the principal amount of not to exceed \$8,000,000 (the “Bonds”);

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

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

Section 2. Findings. The Assembly of the City and Borough hereby finds and declares that the acquisition, construction and equipping of the Projects identified in Section 3 hereof are necessary and are in the best interest of the inhabitants of the City and Borough.

Section 3. Purposes. To improve water and wastewater utilities service by improving water and wastewater utilities infrastructure, including, but not limited to, the following, the Assembly has determined that the City and Borough is in need of certain water and wastewater utilities capital improvements including work at the Mendenhall Wastewater Treatment Plant: FOG/grit removal, outfall maintenance/rehabilitation, site improvements (lighting, security, HVAC and access); sequential batch reactor influent valve replacement and other water and wastewater utility infrastructure projects.

The foregoing are herein referred to as the “Projects.” The cost of all necessary architectural, engineering, design, and other consulting services, inspection and testing, administrative and relocation expenses, costs of issuance of the Bonds and other costs incurred in connection with the Projects that are approved by the electors shall be deemed capital improvement costs of the approved Projects. The approved Projects may be completed with all necessary furniture, equipment and appurtenances.

If the City and Borough shall determine that it has become impractical to accomplish any portion of the approved Projects by reason of changed conditions or needs, incompatible development or costs substantially in excess of those estimated, the City and Borough shall not be required to accomplish such portions and shall apply Bond proceeds as set forth in this section.

Interest earnings on Bond proceeds may be used and applied by the City and Borough, at the direction of the City Manager or his or her designee, for the Projects or for other water or wastewater utilities infrastructure capital improvements or for the retirement of the Bonds or other general obligation bonds of the City and Borough.

If the approved Projects have been completed in whole or in part, or their completion duly provided for, or their completion found to be impractical, the City and Borough may apply Bond proceeds or any portion thereof as provided in Section 10.10 of the Home Rule Charter.

In the event that the proceeds of sale of the Bonds, plus any other monies of the City and Borough legally available, are insufficient to accomplish the approved Projects, the City and Borough shall use the available funds for paying the cost of those portions of the approved Projects for which the Bonds were approved deemed by the Assembly most necessary and in the best interest of the City and Borough. No Bond proceeds shall be used for any purpose other than a capital improvement.

Section 4. Details of Bonds. The Assembly hereby authorizes the issuance of general obligation bonds in order to fund the costs of the Projects described in Section 3 (the “Bonds”). The Bonds shall be sold in such amounts and at such time or times as deemed necessary and advisable by the Assembly and as permitted by law and shall mature over a period of up to 10 years of date of issue. The Bonds shall be issued in an aggregate principal amount of not to exceed \$8,000,000. The Bonds shall bear interest to be fixed at the time of sale or sales thereof. Both principal of and interest on the Bonds shall be payable from annual tax levies to be made upon all of the taxable property within the City and Borough, without limitation as to rate or amount and in amounts sufficient with other available funds, to pay such principal and interest as the same shall become due.

The full faith, credit, and resources of the City and Borough are hereby irrevocably pledged to the payment of both the principal and interest on such Bonds. The exact form, terms, conditions, contents, security, options of redemption, and such other matters relating to the issuance and sale of said Bonds as are deemed necessary and advisable by the Assembly shall be as hereinafter fixed by ordinance and resolution of the City and Borough.

Section 5. Submission of Question to Voters. The Assembly hereby submits to the qualified electors of the City and Borough the proposition of whether or not the City and Borough should issue the Bonds for the purpose of financing the costs of the approved Projects at the regular municipal election to be held on October 7, 2025.

The City and Borough clerk shall prepare the ballot proposition to be submitted to the voters as provided by this ordinance and shall perform all necessary steps in accordance with law to place the proposition before the voters at the regular election.

Section 6. Ballot Proposition. The proposition to be submitted to the qualified voters of the City and Borough as required by Section 5 above shall read substantially as follows:

Explanation

The proposition will authorize the issuance of \$8,000,000 in general obligation bond debt for paying the cost of undertaking certain water and wastewater utilities capital improvements including work at the Mendenhall Wastewater Treatment Plant: FOG/grit removal, outfall maintenance/rehabilitation, site improvements (lighting, security, HVAC and access); sequential batch reactor influent valve replacement and other water and wastewater utility infrastructure projects. The total annual debt service costs, assuming an interest rate of 3.8%, will be approximately \$1,001,000. Currently, this amount of debt service would require an annual property tax levy of approximately \$15.34 per \$100,000 of assessed value. This example of a property tax levy is provided for illustrative purposes only.

PROPOSITION NO. __

GENERAL OBLIGATION BONDS

\$8,000,000

To improve water and wastewater utilities services by improving water and wastewater utilities infrastructure, including, but not limited to, work at the Mendenhall Wastewater Treatment Plant: FOG/grit removal, outfall maintenance/rehabilitation, site improvements (lighting, security, HVAC and access); sequential batch reactor influent valve replacement and other water and wastewater utility infrastructure projects within the City and Borough, shall the City and Borough of Juneau, Alaska, issue and sell its general obligation bonds, maturing within 10 years of their date of issue, in the aggregate principal amount of not to exceed \$8,000,000?

BONDS, YES

BONDS, NO

After voter approval of the proposition and in anticipation of the issuance of the Bonds, the City and Borough may issue short term obligations, under such date and in such amount, form, terms, maturity, and bearing such rate or rates of interest, all as may hereafter be fixed by ordinance of the City and Borough, consistent with limitations imposed by State law and by the Home Rule Charter and Code of the City and Borough.

Section 7. Notice of Election. The Assembly shall cause a notice of election to be published once a week for three consecutive weeks in a newspaper for general circulation in the City and Borough. The first notice shall be published not later than September 17, 2025, which is 20 days prior to the regular municipal election. The notice shall contain the information required by Section 10.5 of the Home Rule Charter of the City and Borough.

Section 8. Effective Dates.

(a) The authority to issue general obligation bonds proposed in Section 6 of this ordinance shall become effective on the day following the date the election results are certified for the regular municipal election held on October 7, 2025, if a majority of the qualified voters voting on the proposition set forth in Section 6 votes for the proposition.

(b) Section 6 of this ordinance authorizing the submission of the ballot proposition to the qualified voters of the City and Borough shall become effective thirty days after adoption of this ordinance.

Adopted this 28th day of July, 2025.

Beth Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

General Fund

	Unrestricted Balance	Restricted Balance	TOTAL
FY26 Projected Ending Balance	20,730,865	17,349,548	38,080,413
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		
<u>Non-Recurring Revenues/Expenditures</u>			
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)
FY27 Projected Ending Balance - Proposed Budget	10,394,864	17,222,048	27,616,912

General Fund

	Unrestricted Balance	Restricted Balance	TOTAL
<u>FY26 Legislation</u>			
Ord 2025-01(b)(AF) - Emergency Sheltering Services	(208,487)		
Ord 2025-01(b)(AG) - View Drive (pending)	(558,000)		one-time
Ord 2025-01(b)(AI) - Summer Childcare Programs (pending)	(270,000)		one-time
Ord 2025-01(b)(AL) - Goldbelt RSA Repayment (up to \$9.5M) (pending)	(9,500,000)		one-time
<u>FY27 Legislation</u>			
New Business - Airport Request AARF Truck Lease (not yet introduced)	(162,000)		one-time
<u>Assembly Finance Committee Action</u>			
Public Defender Contract Increase	(105,000)		
Year-Round Emergency Sheltering Services	(576,260)		
Eaglecrest FY27 Subsidy Increase	(751,900)	2,847,500	one-time
Potential Change in Fund Balance	(12,131,647)	2,847,500	(9,284,147)
FY27 Projected Ending Balance	(1,736,783)	20,069,548	18,332,765

Updated as of May 15, 2026

By resolution, Restricted Budget Reserve balance should be: 24,172,000

Other Fund Balances Available for Appropriation

Minimum fund balances should be maintained in each fund to hedge against revenue forecast volatility; no fund balance should be reduced to \$0.

Unrestricted Funding Sources

Hotel-Bed Tax Fund	114,000
Affordable Housing Fund	2,517,100
Tobacco Excise Tax Fund	322,900
Total Other Unrestricted Fund Balances	2,954,000

Restricted per CLIA Settlement Agreement

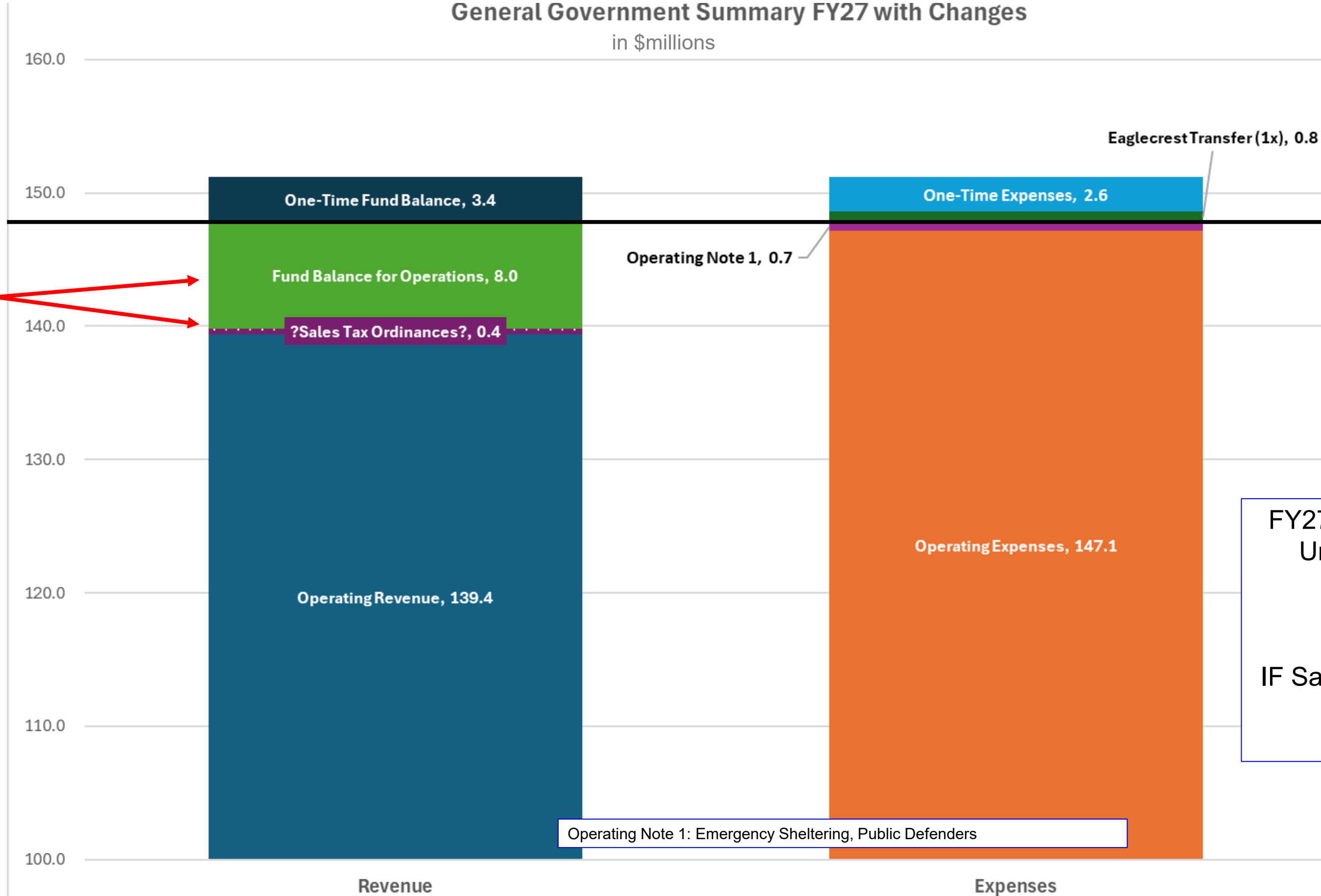
Marine Passenger Fee Fund	193,700
Port Development Fee Fund	704,300
Total Other Restricted Fund Balances	898,000

Updated as of May 7, 2026

Updating Our Gap and Progress

General Government Summary FY27 with Changes
in \$millions

May 14, 2026
Assembly's
Budget Work



Correction:
Fund Balance for
Operations from \$5.6 to
\$8.0

Sales Tax Ordinance
from \$2.8 to \$0.4

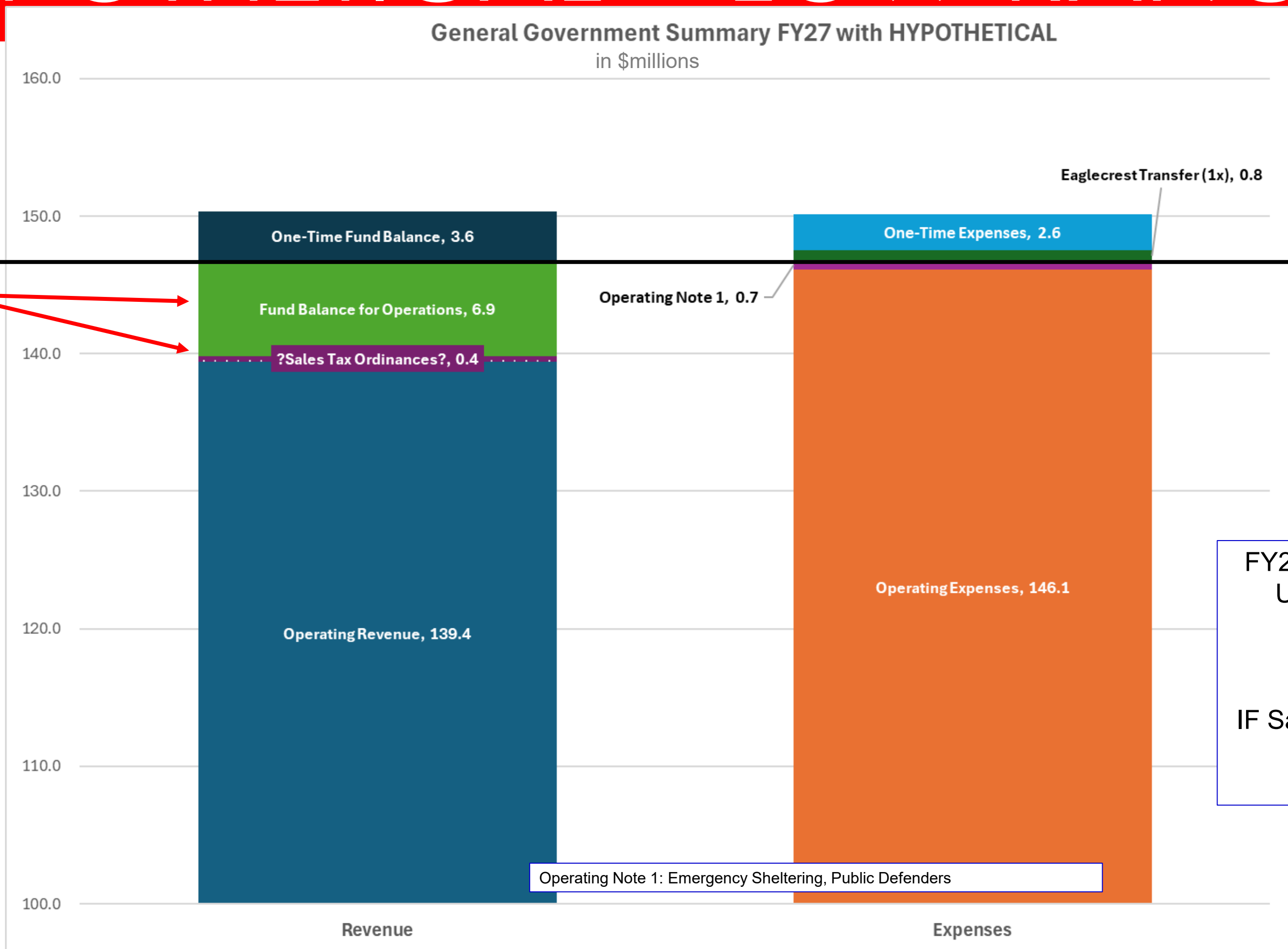
FY27 Projected Ending
Unrestricted Fund
Balance
- \$1.7M

IF Sales Tax Ordinances
pass unedited
- \$1.3M

Operating Note 1: Emergency Sheltering, Public Defenders

HYPOTHETICAL – LOW RANGE

General Government Summary FY27 with HYPOTHETICAL
in \$millions



Hypothetically
May 21

Correction:
Fund Balance for
Operations from \$4.4 to
\$6.9

Sales Tax Ordinance
from \$2.8 to \$0.4

FY27 Projected Ending
Unrestricted Fund
Balance
+ \$4.5 M

IF Sales Tax Ordinances
pass unedited
+ \$4.9 M

Operating Note 1: Emergency Sheltering, Public Defenders

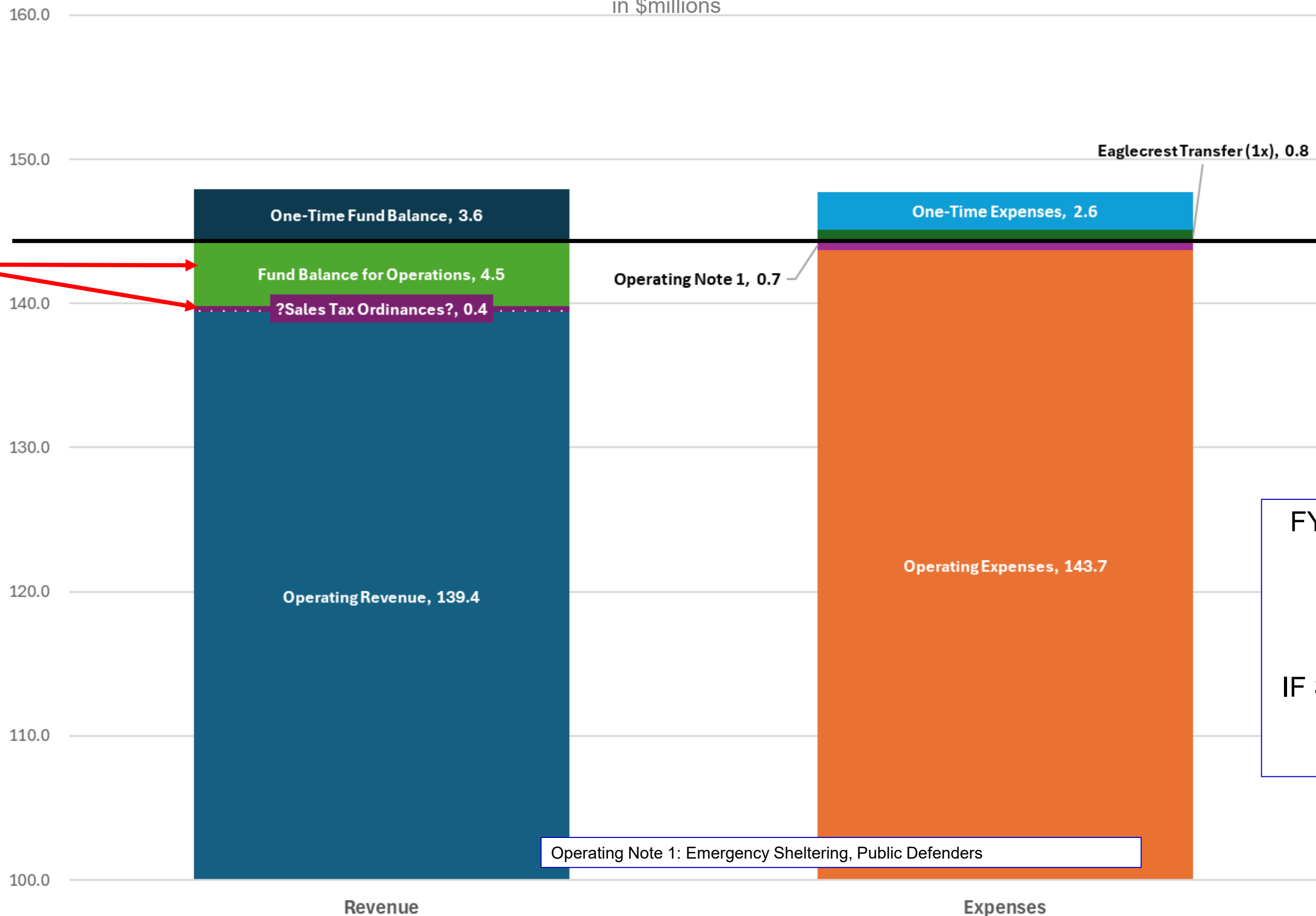


HYPOTHETICAL – HIGH RANGE

General Government Summary FY27 with HYPOTHETICAL

in \$millions

Hypothetically
May 21



Correction:
Fund Balance for
Operations from \$2.1 to
\$4.5

Sales Tax Ordinance
from \$2.8 to \$0.4

FY27 Projected Ending
Unrestricted Fund
Balance
+ \$6.9 M

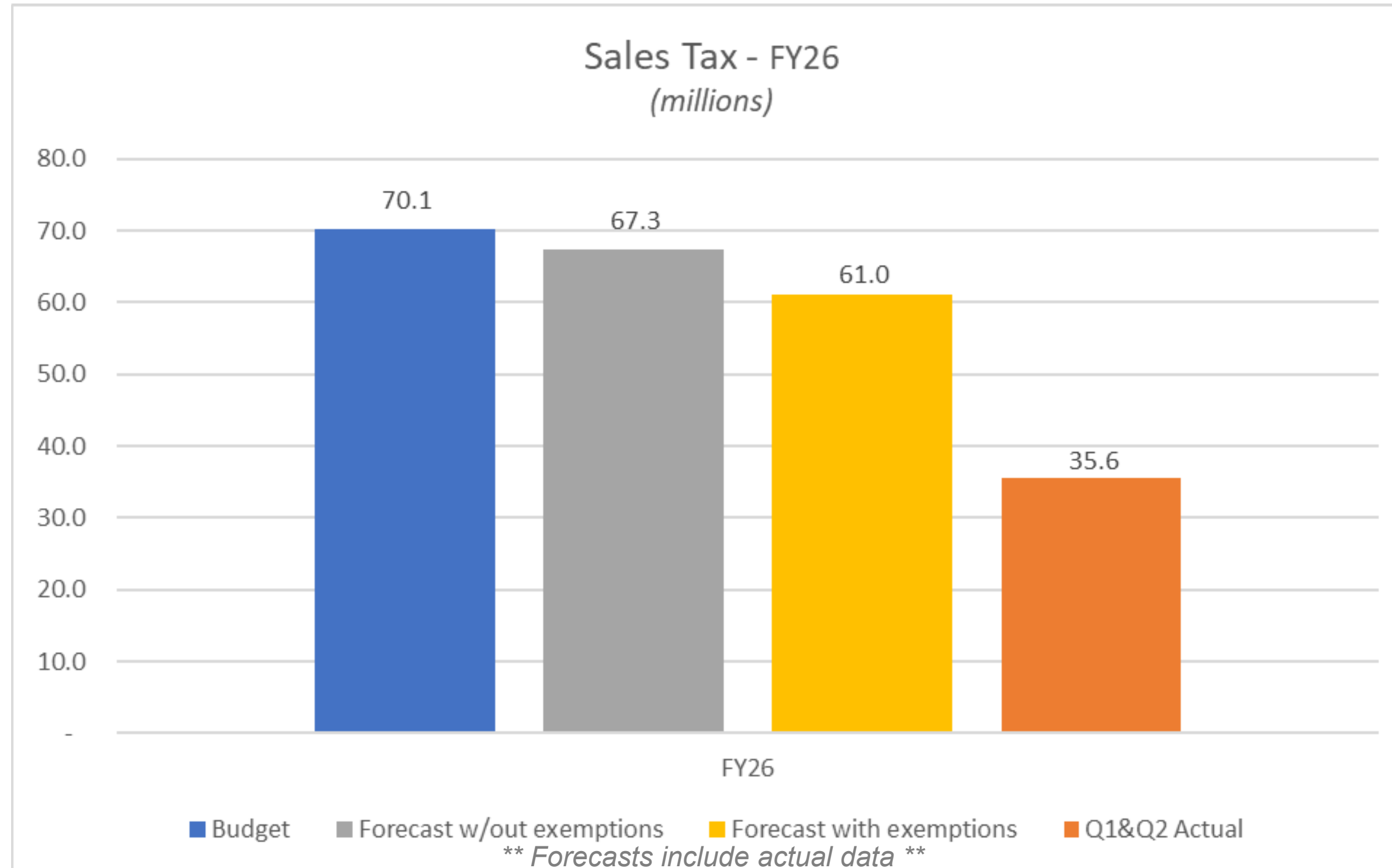
IF Sales Tax Ordinances
pass unedited
+ \$7.4 M

Operating Note 1: Emergency Sheltering, Public Defenders



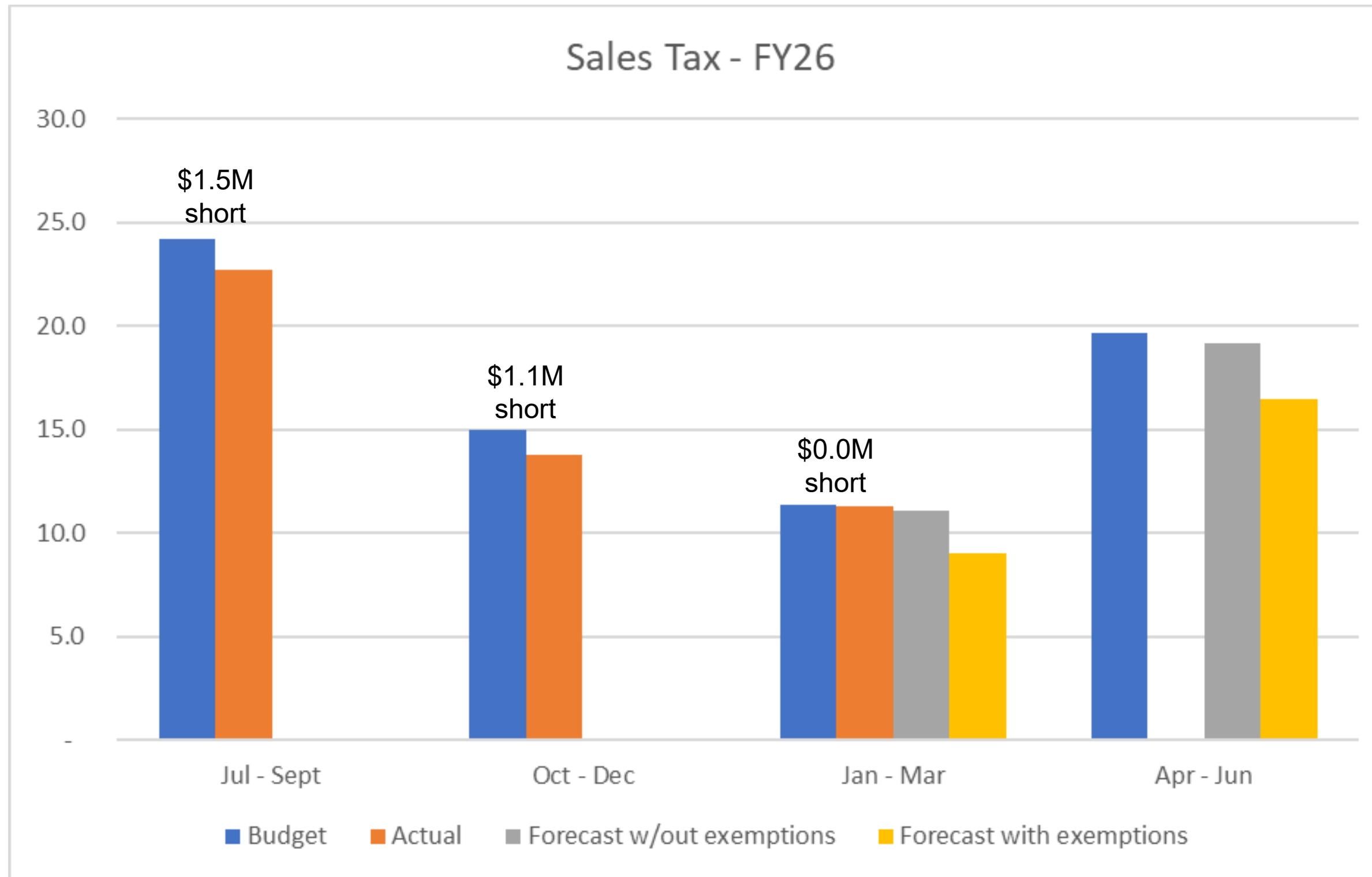
FY26 Sales Tax Annual Total

FROM: April 11, 2026



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

How'd we do Jan – Mar?



\$2.7M anticipated reduction from new food & utility exemptions

\$2.3M realized reduction from new food & utility exemptions

Caution – following up with some merchants not showing any exemptions

City & Borough of Juneau Budget Reduction Ideas

** Form is due back to the Finance **

Basic Information

Assemblymember	Nano Brooks
Amount of Reduction	\$150-\$750,000
Fund or Program Impacted	N/A
Is the amendment a reduction, transfer or change?	N/A
Is the amendment one-time or on-going?	On-going
Summarize the amendment action:	Disposal of Parcel #6D1001030070,# 6D1101010140, and or #6D1201120080 via land lottery pilot program.

1. Amendment Request Title

Disposal of identified buildable CBJ lots through the local land lottery

2. Amendment description and benefit. Describe the amendment (in half a page or less), including specific aspects of the amendment and reasoning. Explain how the amendment will benefit the community. What sector(s) of the community will this amendment benefit and/or serve?

Parcels 6D1201120080, 6D1101010140, and 6D1001030070 are all located out North Douglas, are .5 – 1 acres, and are near roads, utilities, and infrastructure. These are prime candidates for buildable lots and for a land lottery pilot program.

The lottery would be 1 ticket per person at the cost of \$25. The winner will be picked at random and receive the lot. A minimum amount of tickets must be sold to equal the fair market value of the parcel before a winner is selected.

The low end would be fair market value (~\$50k/acre) and still good revenue. The high end, based on using voter turn out as metric for ticket buyers, could be (~\$200k/acre). The community deserves these kinds of opportunities to become fully vested and rooted in the community.

3. Amendment support. Is the amendment supported in CBJ or other community plans (List where the concept is mentioned or supports concepts in planning documents such as the Assembly Goals, Legislative Priorities, CIP Plan, etc.)

Community, Residents, Budget Survey, Voters.

4. Amendment logistics. If the Assembly moves forward with this amendment, does it require other actions such as a resolution or ordinance?

Ordinance?

City & Borough of Juneau Budget Reduction Ideas

** Form is due back to the Finance **

Basic Information

Assemblymember	Nano Brooks
Amount of Reduction	
Fund or Program Impacted	
Is the amendment a reduction, transfer or change?	Change
Is the amendment one-time or on-going?	On-going
Summarize the amendment action:	Remove tax exemption for lobbyist

1. Amendment Request Title

Removal/Reduction of tax exemption for lobbyist.

2. Amendment description and benefit. Describe the amendment (in half a page or less), including specific aspects of the amendment and reasoning. Explain how the amendment will benefit the community. What sector(s) of the community will this amendment benefit and/or serve?

There is a massive amount of legislative activity that takes place in our community. Large amounts of money transfer hand of financial able and capable individuals with nothing to be collected for the municipality beyond the activity taking place in its boundaries. We are proud and supportive of our legislators and the work they do but in these financial circumstances we need everyone to work together and chip in to make the difference.

3. Amendment support. Is the amendment supported in CBJ or other community plans (List where the concept is mentioned or supports concepts in planning documents such as the Assembly Goals, Legislative Priorities, CIP Plan, etc.)

N/A

4. Amendment logistics. If the Assembly moves forward with this amendment, does it require other actions such as a resolution or ordinance?

Ordinance?