

FY 2026 Proposed Budget

April 5, 2025

Assembly Finance Committee

Topics for Today

1. Summary of Total Budget
2. Manager's Proposed Budget
3. Debt Service
4. Major Revenues
5. Proposed Mill Rate

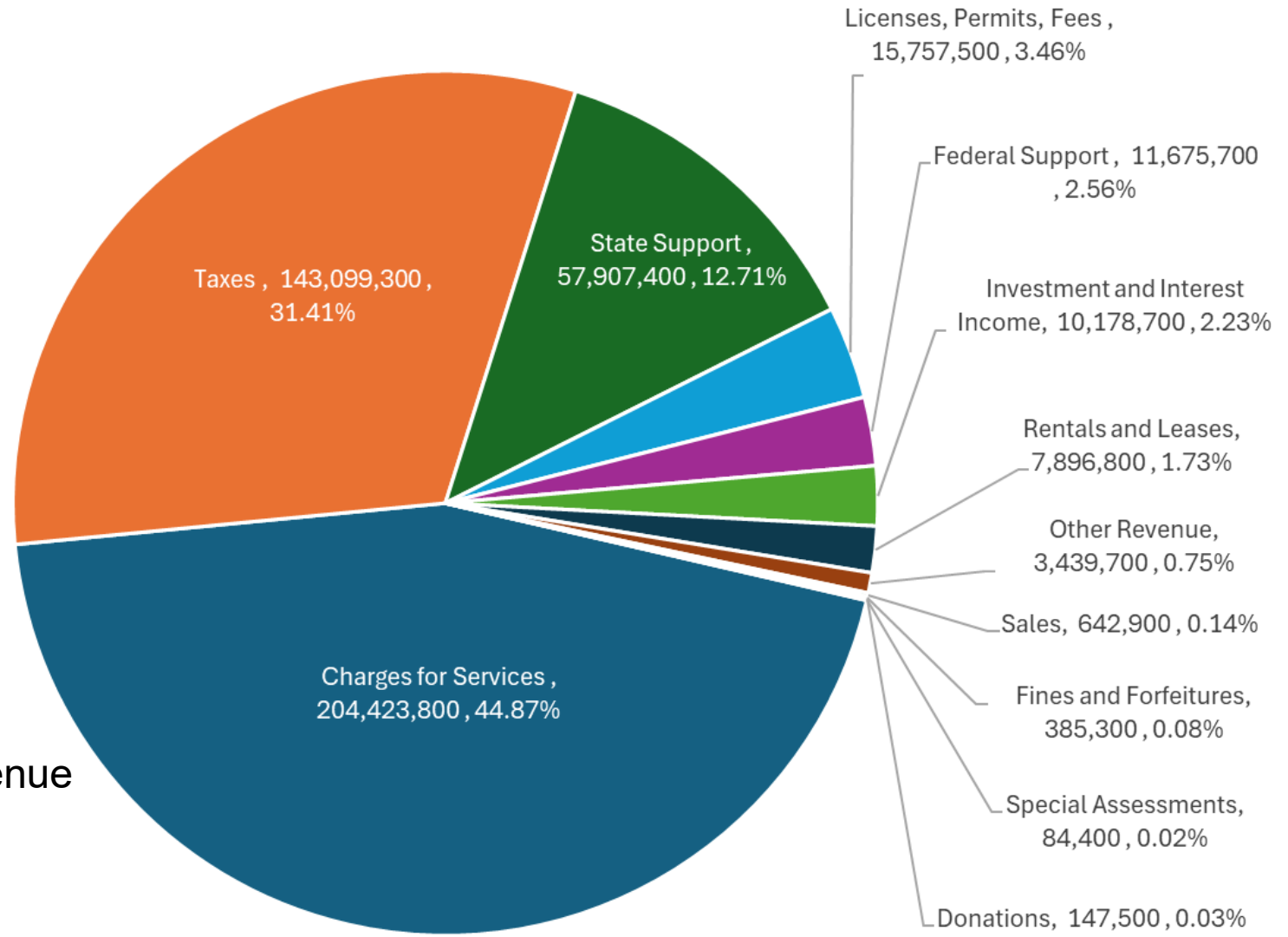
Big Picture Summary

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

CBJ Revenue Sources

FY 26 Proposed Total \$455,639,000

(JSD, BRH & CBJ)



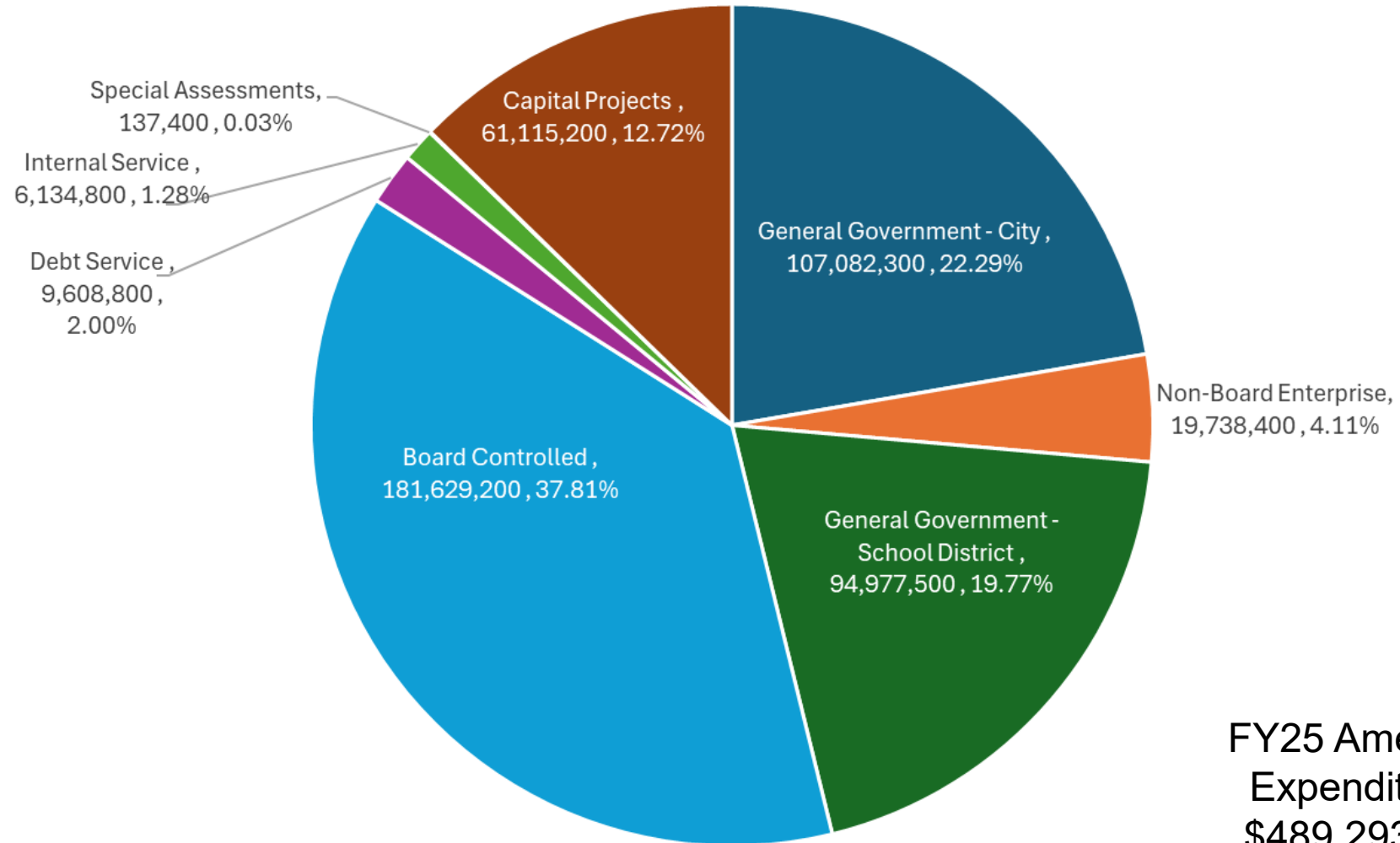
FY25 Amended Revenue
\$439,071,300
 Increase \$16.6M



CBJ Total Expenditures

FY 26 Proposed \$480,423,600

(JSD, BRH & CBJ)



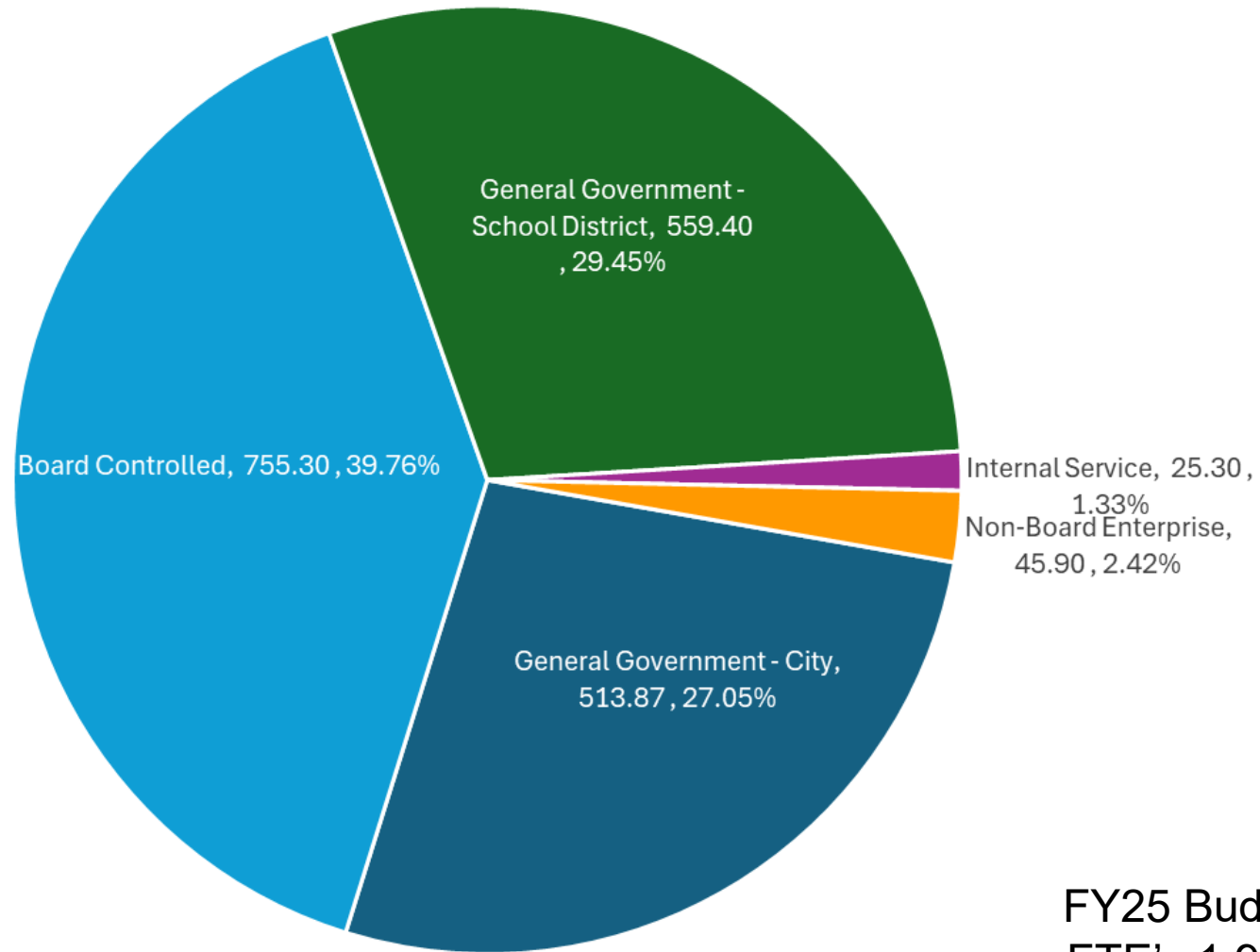
FY25 Amended Expenditures
\$489,293,500
Decrease \$8.9M



CBJ Staffing in Full-Time Equivalents

FY 26 Proposed Total 1,899.77

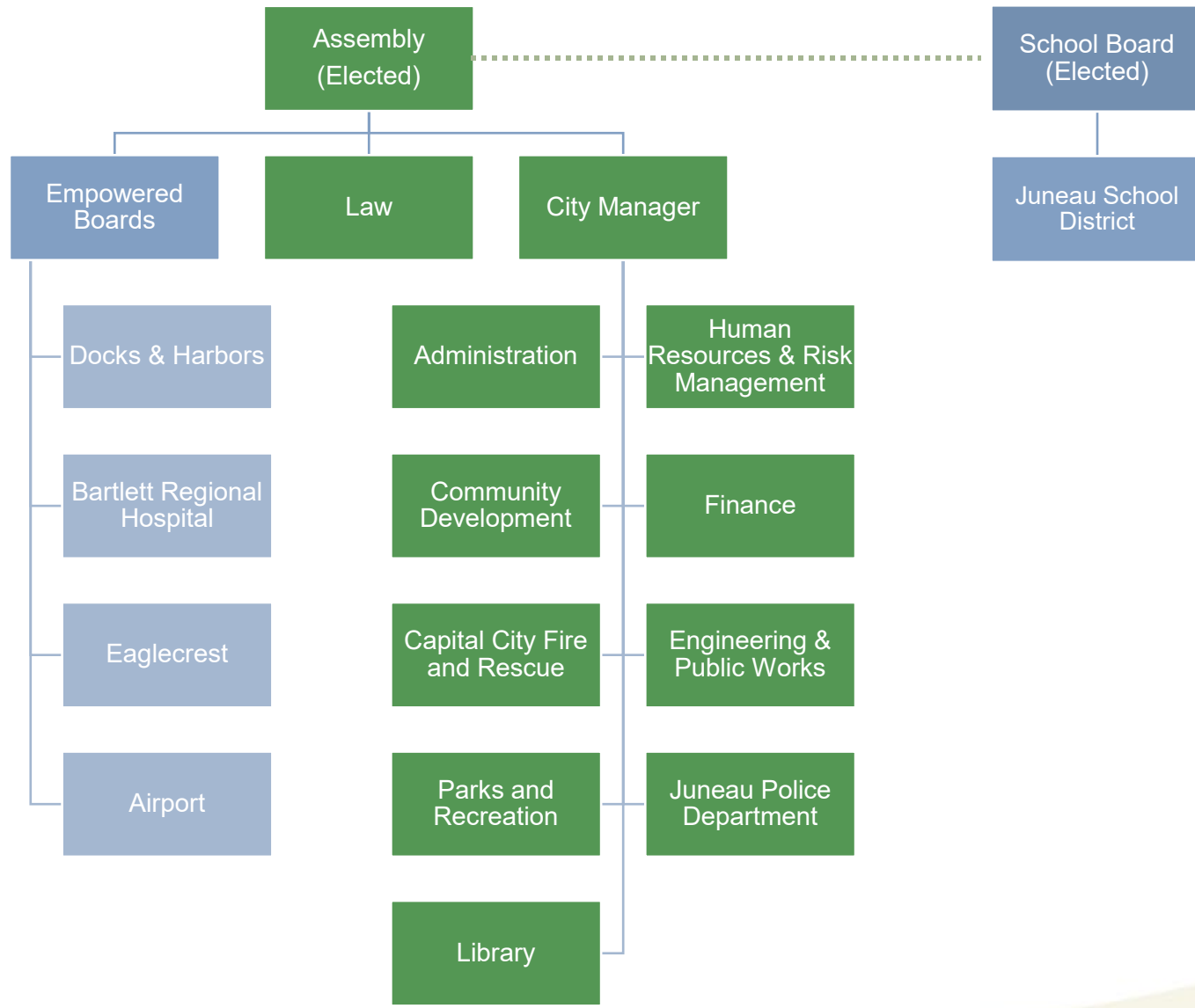
(JSD, BRH & CBJ)



FY25 Budgeted
FTE's 1,966.38
Decrease 66.61



Manager's Proposed Budget



Capital City Fire and Rescue

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Fire	13,479,700	15,245,400	14,491,600	15,424,400	5,500	15,418,900
General Fund Total	\$ 13,479,700	\$ 15,245,400	\$ 14,491,600	\$ 15,424,400	\$ 5,500	\$ 15,418,900
Total Department	\$ 13,479,700	\$ 15,245,400	\$ 14,491,600	\$ 15,424,400	\$ 5,500	\$ 15,418,900

FY26 FTE = 70.3 same as FY25

One-time expenditures include technology and apparatus purchases.



Finance

Accounting, Assessor, Budget, Payroll, Purchasing and Treasury

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Finance	6,838,000	7,429,200	6,958,100	7,573,200	9,140	7,564,060
General Fund Total	\$ 6,838,000	\$ 7,429,200	\$ 6,958,100	\$ 7,573,200	\$ 9,140	\$ 7,564,060
Total Department	\$ 6,838,000	\$ 7,429,200	\$ 6,958,100	\$ 7,573,200	\$ 9,140	\$ 7,564,060

FY26 FTE = 46.05 same as FY25

One-time expenditures include certification and training for payroll and budget staff.

Law

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Law	2,503,800	2,677,500	2,546,000	2,655,400	500	2,654,900
General Fund Total	\$ 2,503,800	\$ 2,677,500	\$ 2,546,000	\$ 2,655,400	\$ 500	\$ 2,654,900
Total Department	\$ 2,503,800	\$ 2,677,500	\$ 2,546,000	\$ 2,655,400	\$ 500	\$ 2,654,900

FY26 FTE = 10.25 same as FY25



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

Human Resources and Risk Management

Benefits, Employee Safety, Human Resources, Risk Management, Wellness

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Human Resources	822,500	993,700	837,500	990,400	-	990,400
General Fund Total	\$ 822,500	\$ 993,700	\$ 837,500	\$ 990,400	\$ -	\$ 990,400
Risk Management	32,575,700	35,289,600	36,463,000	37,793,500		37,793,500
Internal Service Total	\$ 32,575,700	\$ 35,289,600	\$ 36,463,000	\$ 37,793,500	\$ -	\$ 37,793,500
Total Department	\$ 33,398,200	\$ 36,283,300	\$ 37,300,500	\$ 38,783,900	\$ -	\$ 38,783,900

FY26 FTE = 11.5 same as FY25



SAFETY PROGRAM



Libraries and Museums

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Library	3,838,600	4,199,800	4,151,600	4,329,700	-	4,329,700
General Fund Total	\$ 3,838,600	\$ 4,199,800	\$ 4,151,600	\$ 4,329,700	\$ -	\$ 4,329,700
Total Department	\$ 3,838,600	\$ 4,199,800	\$ 4,151,600	\$ 4,329,700	\$ -	\$ 4,329,700

FY26 FTE = 27.42 same as FY25



Parks and Recreation

Facilities Management, Parks & Landscape, Youth Services, Parking, Centennial Hall and Recreation (Pools, Field House, Treadwell Arenda, Sports)



Parks and Recreation

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Administration	1,556,800	1,540,900	1,577,700	1,737,200	4,025	1,733,175
Youth Center and Shelter	1,744,300	2,458,900	2,134,500	2,636,200	-	2,636,200
Ice Rink	953,300	979,600	947,400	986,500	3,500	983,000
Aquatics	2,602,400	2,975,100	2,999,100	3,063,900	18,225	3,045,675
Dimond Park Field House	368,000	478,300	455,300	516,100	-	516,100
Parks and Landscape	3,000,200	3,681,300	3,452,200	3,387,800	-	3,387,800
Centennial Hall	605,700	695,000	691,800	708,700	-	708,700
General Fund Total	\$ 10,830,700	\$ 12,809,100	\$ 12,258,000	\$ 13,036,400	\$ 25,750	\$ 13,010,650
Facilities Maintenance	3,166,000	4,646,000	4,176,200	4,992,100	300,000	4,692,100
Internal Service Total	\$ 3,166,000	\$ 4,646,000	\$ 4,176,200	\$ 4,992,100	\$ 300,000	\$ 4,692,100
Arboretum (Endowment Draw)	107,300	159,200	159,200	112,100	-	112,100
Parking	630,300	764,700	804,700	1,057,200	-	1,057,200
Special Revenue Total	\$ 737,600	\$ 923,900	\$ 963,900	\$ 1,169,300	\$ -	\$ 1,169,300
Total Department	\$ 14,734,300	\$ 18,379,000	\$ 17,398,100	\$ 19,197,800	\$ 325,750	\$ 18,872,050

FY26 FTE = 107.27 an increase of 1.78 from FY25

.5 FTE Recreation Aide, .48 Assistant Aquatic Instructor, .45 Lifeguard; .35 Recreation Maintenance Worker

General Fund one-time funding for various specialty maintenance and training.

Facilities Maintenance one-time funding to Floyd Dryden CIP.

Community Development

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Community Development	3,827,900	4,406,800	3,678,500	4,127,200	-	4,127,200
General Fund Total	\$ 3,827,900	\$ 4,406,800	\$ 3,678,500	\$ 4,127,200	\$ -	\$ 4,127,200
Total Department	\$ 3,827,900	\$ 4,406,800	\$ 3,678,500	\$ 4,127,200	\$ -	\$ 4,127,200

FY26 FTE = 25.66 same as FY25



Interactive Model

Select the category that most appropriately fits your project.



Residential



Commercial

Engineering & Public Works

Engineering, Transit, Streets, Fleet Maintenance, Recycleworks, Water and Wastewater



Engineering & Public Works

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Engineering	1,347,600	3,988,000	1,810,800	1,514,200	5,500	1,508,700
Recycleworks	1,773,900	2,420,500	2,411,200	2,480,100	-	2,480,100
Streets	6,557,100	6,990,400	6,413,600	7,054,500	-	7,054,500
Transit	7,121,500	9,138,100	7,871,000	8,389,200	25,865	8,363,335
General Fund Total	\$ 16,800,100	\$ 22,537,000	\$ 18,506,600	\$ 19,438,000	\$ 31,365	\$ 19,406,635
Fleet Maintenance	2,423,200	2,685,500	2,425,400	2,743,800	-	2,743,800
Internal Service Total	\$ 2,423,200	\$ 2,685,500	\$ 2,425,400	\$ 2,743,800	\$ -	\$ 2,743,800
Wastewater*	12,454,900	15,527,700	13,940,100	19,364,500	4,588,000	14,776,500
Water*	3,926,000	4,687,100	4,346,100	8,473,000	3,511,000	4,962,000
Enterprise Total	\$ 16,380,900	\$ 20,214,800	\$ 18,286,200	\$ 27,837,500	\$ 8,099,000	\$ 19,738,500
Total Department	\$ 35,604,200	\$ 45,437,300	\$ 39,218,200	\$ 50,019,300	\$ 8,130,365	\$ 41,888,935

* Wastewater and Water amounts for FY24 and FY25 exclude transfers to capital projects.

FY26 FTE = 144.18 same as FY25

One-time expenditures for General Fund include training and equipment replacement.
One-time expenditures for Wastewater and Water are transfers to Capital Projects.

Police

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Police	18,764,400	21,886,200	20,708,800	22,538,400	34,000	22,504,400
General Fund Total	\$ 18,764,400	\$ 21,886,200	\$ 20,708,800	\$ 22,538,400	\$ 34,000	\$ 22,504,400
Total Department	\$ 18,764,400	\$ 21,886,200	\$ 20,708,800	\$ 22,538,400	\$ 34,000	\$ 22,504,400

FY26 FTE = 97.84 same as FY25

One-time capital expense due to software funded from Marine Passenger Fees



Mayor and Assembly

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Mayor & Assembly	1,185,800	2,483,800	2,440,400	2,003,500	-	2,003,500
Assembly Grants	11,728,200	11,261,600	9,549,100	8,530,660	1,456,200	7,074,460
General Fund Total	\$ 12,914,000	\$ 13,745,400	\$ 11,989,500	\$ 10,534,160	\$ 1,456,200	\$ 9,077,960
Total Department	\$ 12,914,000	\$ 13,745,400	\$ 11,989,500	\$ 10,534,160	\$ 1,490,200	\$ 9,077,960

FY26 FTE = 9.0 same as FY25

Operating expenditures include \$542.5K in operating expenses due to Marie Drake operations.



Mayor and Assembly

Grants Detail

	FY24		FY25		FY26	
	Actuals	Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Arts and Humanities Council	202,000	353,000	353,000	202,000	-	202,000
Juneau Economic Development Council	440,000	440,000	440,000	440,000	-	440,000
Juneau Small Business Development Center	28,500	28,500	28,500	28,500	-	28,500
JCF Social Service Grants	1,850,500	1,803,900	1,803,900	1,803,900	-	1,803,900
Childcare (AEYC)	2,330,000	2,655,000	2,388,300	1,846,900	133,300	1,713,600
Travel Juneau	1,659,400	1,797,700	1,797,700	1,840,700	-	1,840,700
Better Capital City	723,000	555,000	555,000	655,000	100,000	555,000
Juneau Festival Committee	39,500	59,000	59,000	-	-	-
Douglas Fourth of July	3,500	3,500	3,500	50,200	-	50,200
Parents for a Safe Graduation	3,000	3,000	3,000	3,500	-	3,500
Total Partner Agencies	\$ 7,279,400	\$ 7,698,600	\$ 7,431,900	\$ 6,870,700	\$ 233,300	\$ 6,637,400
Sealaska Heritage - Celebration	30,000	-	-	30,000	-	30,000
Housing First	1,400,000	-	-	-	-	-
Franklin Dock Enterprises, LLC	159,800	180,000	180,000	180,000	-	180,000
Alaska Juneau (AJ) Dock, LLC	160,000	180,000	180,000	180,000	-	180,000
Clean Technology Tourism Revolving Loan Program	-	1,000,000	-	1,000,000	1,000,000	-
Mobile Data Purchase	-	100,000	100,000	-	-	-
Tourism Best Management Practices	24,900	44,200	44,200	47,000	-	47,000
Downtown Business Association	130,000	130,000	130,000	-	-	-
University of Alaska Southeast - Whale Health Study	-	160,000	160,000	-	-	-
NOAA - Statter Harbor Signage	-	25,000	25,000	-	-	-
St. Vincent de Paul	-	35,000	35,000	-	-	-
Juneau Mountain Bike Alliance	-	40,000	40,000	-	-	-
Heat Smart	149,100	668,800	222,900	222,900	222,900	-
Gastineau Human Services - Low Income Housing	2,000,000	500,000	500,000	-	-	-
The Glory Hall	-	-	-	-	-	-
Sealaska Heritage - STEAM Makerspace	320,000	500,000	500,000	-	-	-
The Rock Dump	50,000	-	-	-	-	-
Juneau Nordic Ski Club	25,000	-	-	-	-	-
Community Grants Total	\$ 4,448,800	\$ 3,563,000	\$ 2,117,100	\$ 1,659,900	\$ 1,222,900	\$ 437,000
Total Grants	\$ 11,728,200	\$ 11,261,600	\$ 9,549,000	\$ 8,530,600	\$ 1,456,200	\$ 7,074,400



Administration

City Manager, City Clerk, Lands & Resources, IT and Emergency Management



Administration

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
City Manager	2,944,100	3,779,500	3,449,600	4,113,900	100,000	4,013,900
City Clerk	798,900	942,900	893,700	971,800	-	971,800
Information Technology	4,114,400	4,680,800	4,336,900	4,849,800	-	4,849,800
General Fund Total	\$ 7,857,400	\$ 9,403,200	\$ 8,680,200	\$ 9,935,500	\$ 100,000	\$ 9,835,500
Lands	699,700	1,367,700	1,098,200	3,457,100	1,472,000	1,985,100
Special Revenue Total	\$ 699,700	\$ 1,367,700	\$ 1,098,200	\$ 3,457,100	\$ 1,472,000	\$ 1,985,100
Total Department	\$ 8,557,100	\$ 10,770,900	\$ 9,778,400	\$ 13,392,600	\$ 1,572,000	\$ 11,820,600

FY26 FTE = 35.60 an increase of 2.25 from FY25

City Manager's Office has the FTE and one-time increases for communication strategies.

Lands one-time includes \$722K for Floyd Dryden CIP and the remainder is Lands CIP

Lands operational increase is due to Floyd Dryden \$717K

Education

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Instructional	56,296,000	67,827,400	67,692,300	78,734,700	-	78,734,700
Non Instructional	25,395,700	17,570,000	17,570,000	16,242,800	-	16,242,800
General Fund Total	\$ 81,691,700	\$ 85,397,400	\$ 85,262,300	\$ 94,977,500	\$ -	\$ 94,977,500
Total Department	\$ 81,691,700	\$ 85,397,400	\$ 85,262,300	\$ 94,977,500	\$ -	\$ 94,977,500

CBJ's instructional limit is increasing by \$570K which is a COST SHIFT from the State to CBJ and does not increase funding for JSD.

Superintendent Hauser will present the full JSD Budget later today.

Eaglecrest

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
General Fund Support	1,055,500	1,448,800	1,448,800	930,000	-	930,000
Other Revenue	2,573,600	2,852,000	2,435,300	2,856,700	-	2,856,700
Revenue Total	\$ 3,629,100	\$ 4,300,800	\$ 3,884,100	\$ 3,786,700	\$ -	\$ 3,786,700
Expenditures	3,876,800	4,310,100	4,223,700	6,559,900	235,000	6,324,900
Eaglecrest Fund Balance Impact	\$ (247,700)	\$ (9,300)	\$ (339,600)	\$ (2,773,200)	\$ -	\$ (2,538,200)

FY26 FTE = 40.42 an increase from FY25 of 6.43 FTEs
 One-time expenditures include a snowcat and snow plow replacement that was not in the fleet replacement schedule.

FY25's general fund support included one-time funding of \$518,800

General Manager Cimmons will present Eaglecrest's FY26 budget request later today.

The Assembly will need to determine how to resolve the structural balance issue of Eaglecrest in the context of their full request and other funding requests presented to the Assembly.

Airport

	FY25			FY26		
	FY24 Actuals	Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Expenses	15,085,600	13,140,800	13,177,400	13,631,100	-	13,631,100
Enterprise Fund Total	\$ 15,085,600	\$ 13,140,800	\$ 13,177,400	\$ 13,631,100	\$ -	\$ 13,631,100
Revenue	11,623,200	11,192,100	12,788,600	10,760,000	-	10,760,000
Fund Balance Impact	\$ (3,462,400)	\$ (1,948,700)	\$ (388,800)	\$ (2,871,100)	\$ -	\$ (2,871,100)
Impact to:						
Debt Service Reserve	(2,285,000)	(2,395,000)	(2,395,000)	(2,515,000)	-	(2,515,000)
Capital Reserve	-	211,400	211,400	-	-	-
Unrestricted Fund Balance	(1,177,400)	234,900	1,794,800	(356,100)	-	(356,100)

FY26 FTE = 39.2 and increase of 2.0 FTEs from FY25

Docks & Harbors

	FY24 Actuals	FY25		FY26		
		Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Docks	2,433,100	2,845,900	2,602,100	3,575,200	545,000	3,030,200
Harbors	5,048,800	5,375,200	5,208,900	9,471,700	3,950,000	5,521,700
Enterprise Funds Total	\$ 7,481,900	\$ 8,221,100	\$ 7,811,000	\$ 13,046,900	\$ 4,495,000	\$ 8,551,900
Total Department	\$ 7,481,900	\$ 8,221,100	\$ 7,811,000	\$ 13,046,900	\$ 4,495,000	\$ 8,551,900

FY26 FTE = 37.7 same as FY25

Port Director Uchtyl will present Docks and Harbors FY26 budget request later today.

Bartlett Regional Hospital

	FY25			FY26		
	FY24 Actuals	Amended Budget	Projected Actuals	Revised Budget	Revised One-Time	Revised Operating
Expenses - Operating	134,446,900	150,101,300	143,102,600	153,548,500	667,000	152,881,500
Expenses - Capital	2,074,000	8,900,000	8,900,000	3,000,000	3,000,000	-
Enterprise Fund Total	\$ 136,520,900	\$ 159,001,300	\$ 152,002,600	\$156,548,500	\$ 3,667,000	\$152,881,500
General Fund Support	2,000,000	200,000	200,000	200,000	-	200,000
Revenue	152,861,300	146,633,200	157,715,500	157,991,100	-	157,991,100
Revenue Total	\$ 154,861,300	\$ 146,833,200	\$ 157,915,500	\$158,191,100	\$ -	\$158,191,100
Fund Balance Impact	\$ 18,340,400	\$ (12,168,100)	\$ 5,912,900	\$ 1,642,600		
Impact to:						
Debt Service Reserve	-	-	-	-		
Available Fund Balance	18,340,400	(12,168,100)	5,912,900	1,642,600		

FY26 FTE = 638.0 a decrease of 75.0 FTEs from FY25

Bartlett's FY26 budget request will be presented later today.

Significant One-Time Funding

Expenditures – General Government

\$3,300,000	Facility Improvements
482,700	Comprehensive Plan Update
222,900	Heat Smart (as approved in FY25)
133,300	AEYC Parents as Teachers (as approved in FY25)
100,000	Communication Strategy – Website Redesign
100,000	Alaska Committee Window Replacement
<u>\$4,338,900</u>	<u>TOTAL</u>

Risks to Budget Position

1. Collective Bargaining Agreements not final
2. Community Needs
3. Federal Funding Uncertainty
 - Disaster Reimbursements
 - Grants
4. State Funding Uncertainty
5. Federal Policy Impacts
 - Unemployment locally & nationally
 - Tariffs
 - Recession

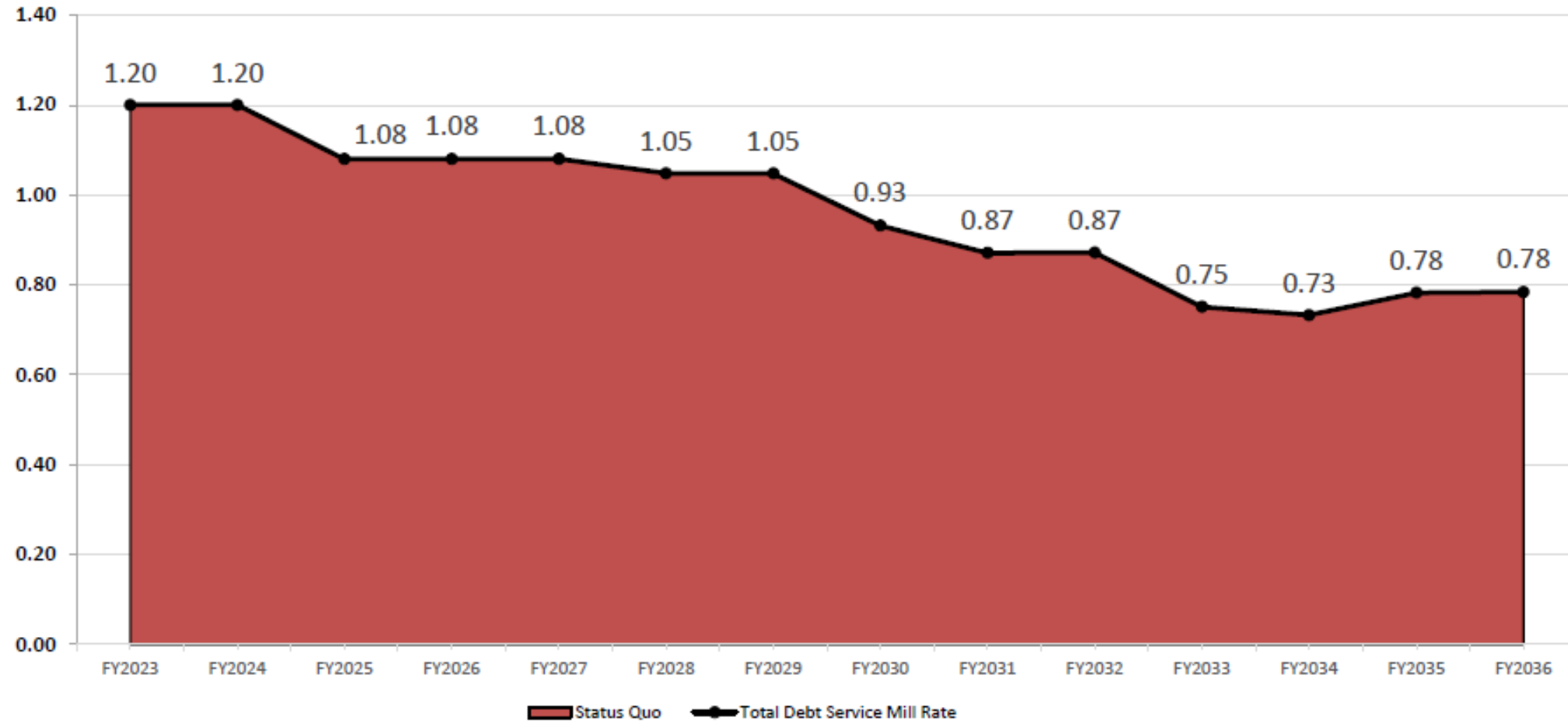
Federal Funding Update

Intentionally left blank for printing as the landscape is constantly shifting.

Debt Service – Bonds

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

MILL RATE

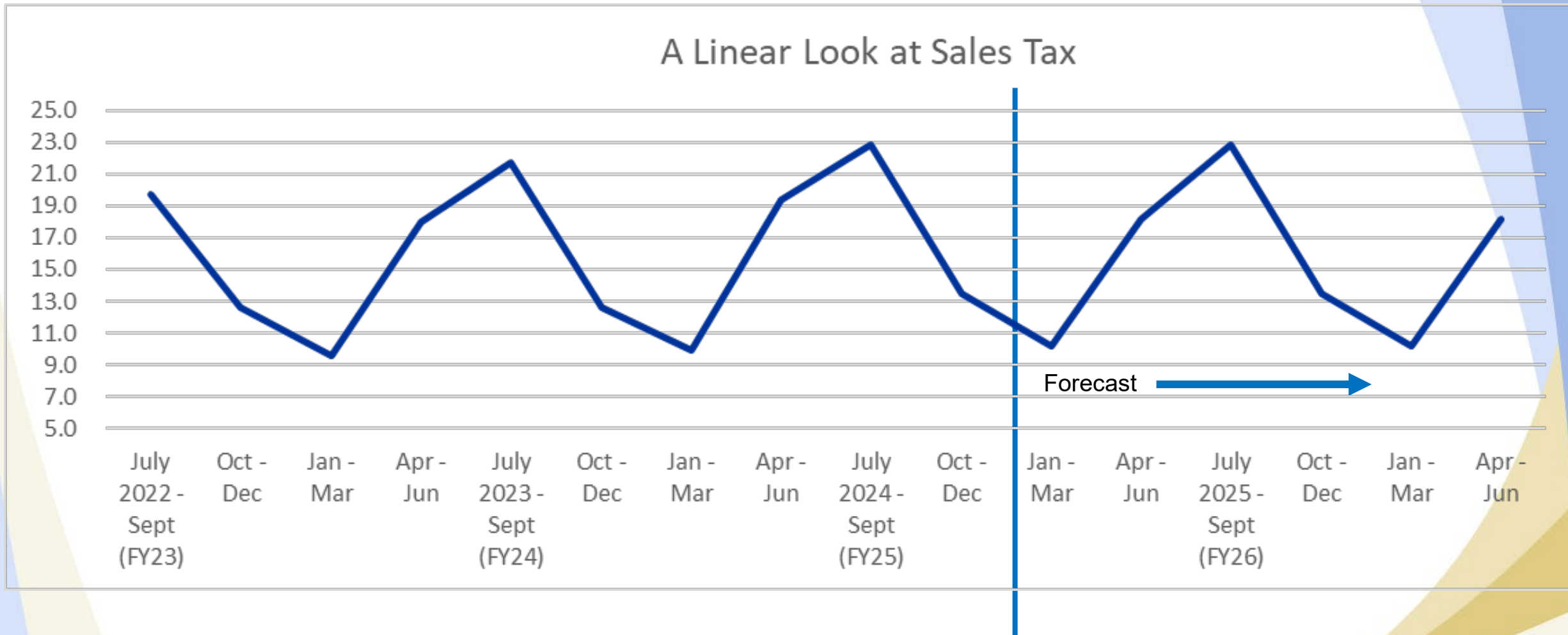


Questions before we move into Revenue?

Revenue Sources Highlights

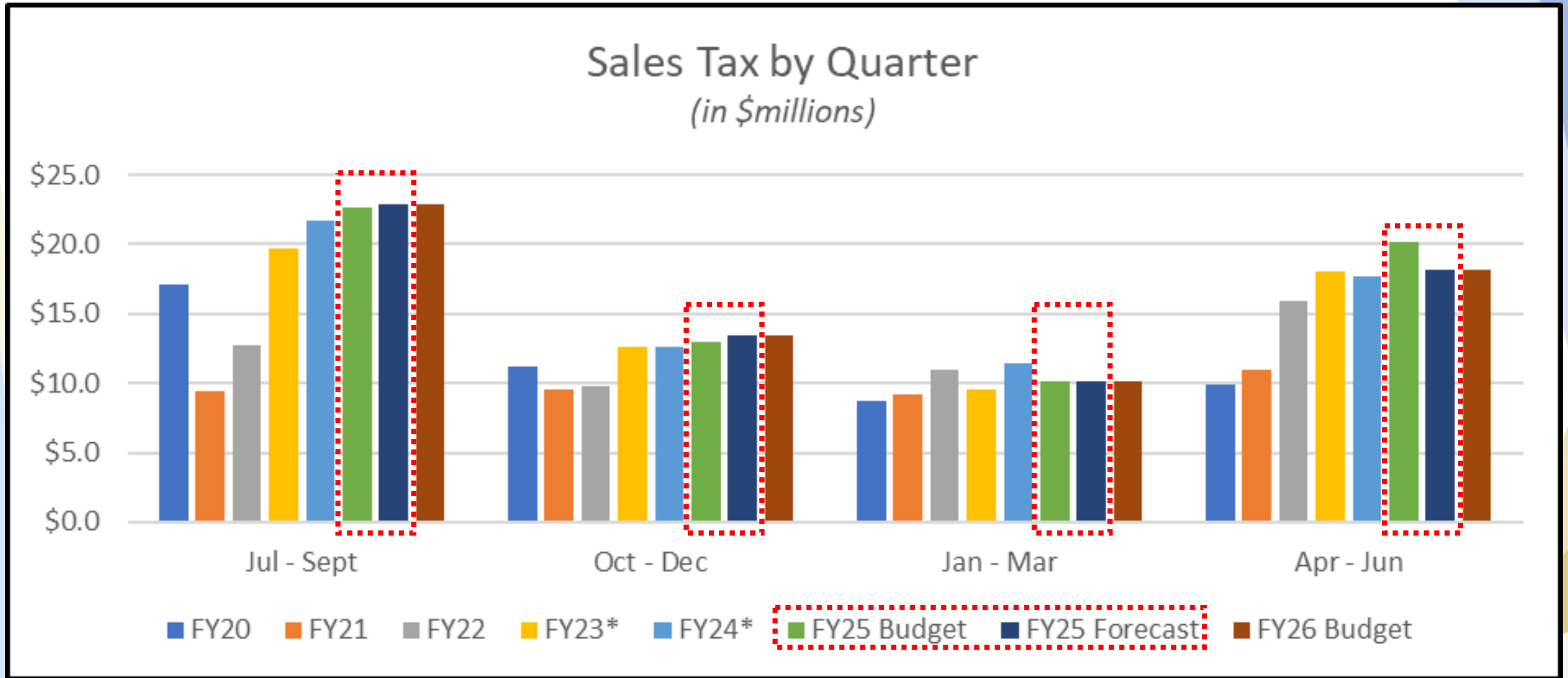
1. Less aggressive Sales Tax for FY25 and FY26
2. Tobacco Tax forecasted reduction
3. Property Values – stable

Revenue Sources – Sales Tax



* FY23 and FY24 corrected for error that crossed fiscal years to show trends.

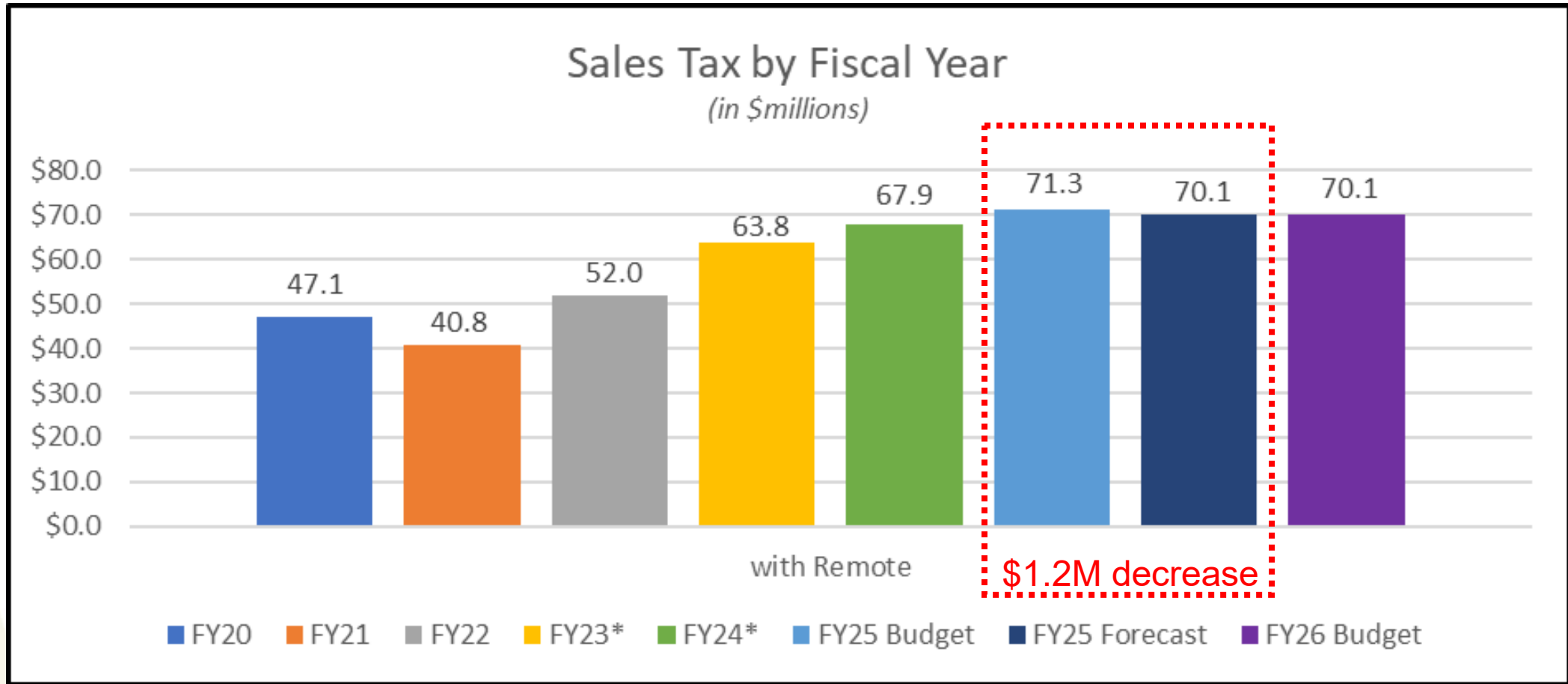
Revenue Sources – Sales Tax



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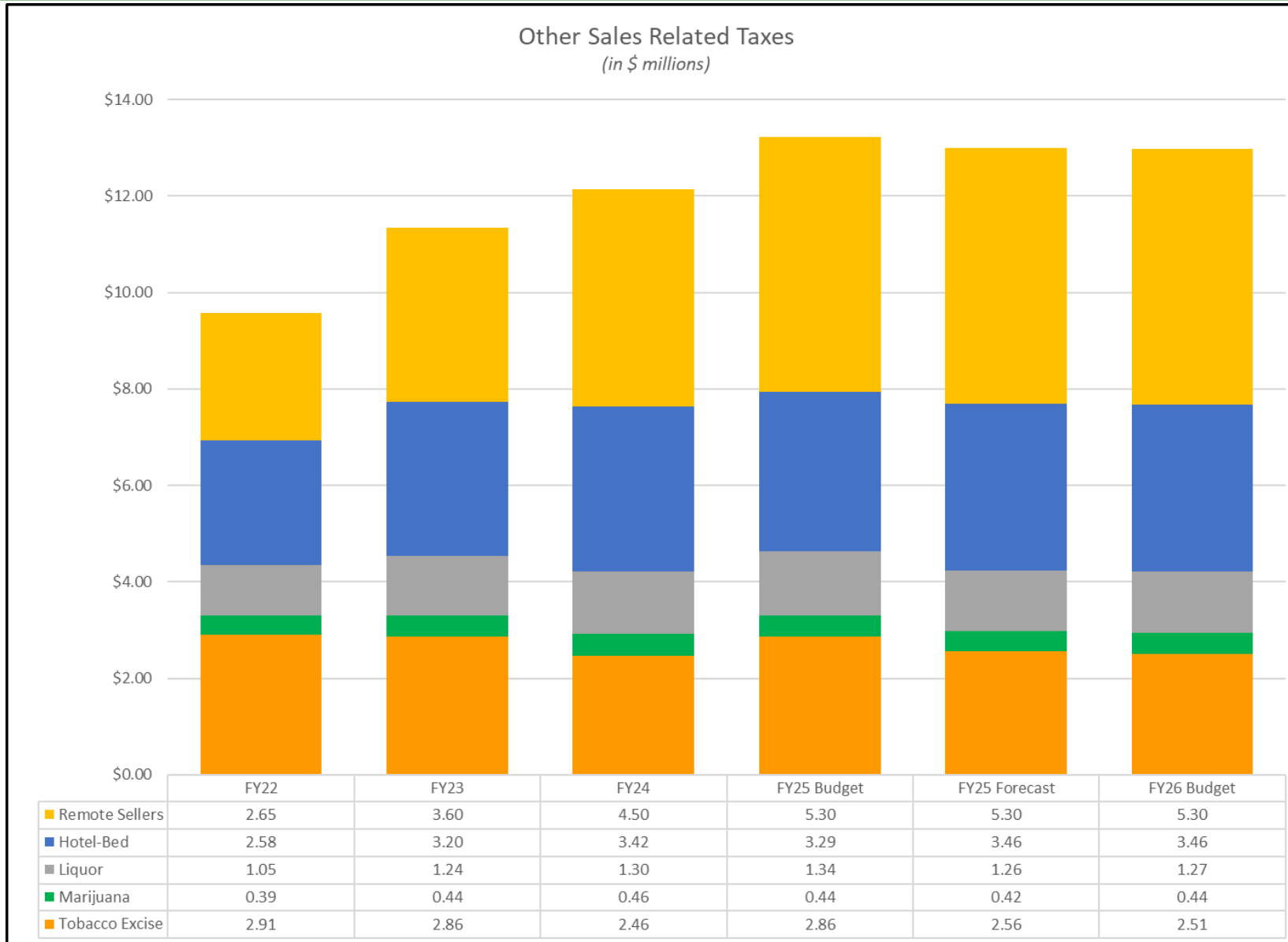
Revenue Sources – Sales Tax

(Includes Remote Sellers)



* FY23 and FY24 corrected for error that crossed fiscal years to show trends.

Revenue Sources – Other Taxes



Assessed Valuations

Taxable Assessed Valuation	FY 2025 Valuation (2024 Values)	FY 2026 Valuation (2025 Values)
Roaded	\$ 5,959,767,803	\$ 6,017,747,186
Roaded without Fire	36,012,383	38,866,953
Non-Roaded	552,043,876	510,361,777
Total	\$ 6,547,824,062	\$6,566,975,916

Increase of \$19,151,854 or 0.3% increase

Operating Revenue & Expenditures

General Fund (including sales tax)

\$197,444,234	<i>FY26 Operating Expenses</i>
1,738,200	<i>Anticipated savings throughout year (increased from \$1M in FY25)</i>
\$195,706,034	<i>Recurring Expenses</i>
\$195,706,034	<i>Recurring Revenue with 10.19 mill rate 0.3% valuation growth</i>

FY25 Operating Expenses = \$194,793,424

FY25 Final Mill Rate adopted = 10.04
Debt Service of 1.08 included

Unrestricted General Fund Balance

General Government

	Unrestricted Balance	Restricted Balance	TOTAL
FY2024 Ending Balance	32,810,862	19,060,000	51,870,862
FY2025 Adopted Budget Ending Balance	16,894,362	20,060,000	36,954,362
FY25 Projected Revenue	197,780,529		
FY25 Projected Expenditures	(211,647,029)		
FY25 Glacier Outburst Flood Study		(1,000,000)	
FY25 Glacier Outburst Flood Levee Barriers	(2,698,000)	(2,000,000)	
FY25 Glacier Outburst Flood Response	(150,000)	(505,000)	
Investment Income Above Estimates	4,000,000		
Sales Tax Revenue Below Estimates	(1,200,000)		
FY25 Grant and other Revenue Increases	1,904,714		
FY25 Property Tax Reduction (Certified Roll, Exemptions, Disaster)	(1,089,900)		
Anticipated Personnel Services Lapse	4,500,000		
Anticipated Non-Personnel Services Lapse	750,000		
FY25 Supplemental Appropriations	(2,885,025)		
Change in Fund Balance	(10,734,711)	(3,505,000)	(14,239,711)
FY25 Projected Ending Balance	22,076,151	16,555,000	38,631,151
(FY24 Ending Balance minus Change in Fund Balance)			

Unrestricted General Fund Balance

General Government

	Unrestricted Balance	Restricted Balance	TOTAL
FY25 Projected Ending Balance	22,076,151	16,555,000	38,631,151
<i>(FY24 Ending Balance minus Change in Fund Balance)</i>			
Facility/Tenant Improvements	(3,300,000)		
Comprehensive Plan Update	(482,700)		
FY25 Decision - Heat Smart FY26 Amount	(222,900)		
FY25 Decision - AEYC Parents as Teachers	(133,300)		
Communications Strategy: Website Redesign	(100,000)		
Alaska Committee Window Replacement	(100,000)		
Departmental One-Time Costs	(98,600)		
FY26 Anticipated Savings	(1,738,200)		
Change in Fund Balance	(6,175,700)	-	(6,175,700)
FY26 Projected Ending Balance	15,900,451	16,555,000	32,455,451

By resolution, Restricted Budget Reserve balance should be:

26,157,000

Hotel-Bed Tax Fund

	FY24 Actuals	FY25		FY26
		Amended Budget	Projected Actuals	Revised Budget
Interdepartmental Charges	58,800	94,500	94,500	86,100
Centennial Hall	605,700	695,000	695,000	708,700
Short-Term Rental Data Collection	20,000	20,000	20,000	25,000
Travel Juneau	1,200,000	1,267,900	1,267,900	1,267,900
Debt Service	229,200	297,600	297,600	463,600
Transfer to Affordable Housing	-	1,075,500	1,075,500	603,400
Total Expenditures	\$ 2,113,700	\$ 3,450,500	\$ 3,450,500	\$ 3,154,700
Hotel Tax Revenue	3,426,500	3,290,000	3,460,000	3,460,000
Total Revenue	\$ 3,426,500	\$ 3,290,000	\$ 3,460,000	\$ 3,460,000
Beginning Reserve Balance	-	532,200	532,200	1,003,500
Fund Balance Change	532,200	433,500	471,300	305,300
Centennial Hall Reserve	\$ 532,200	\$ 965,700	\$ 1,003,500	\$ 1,308,800
Beginning Fund Balance	145,700	926,300	926,300	464,500
Fund Balance Change	780,600	(594,000)	(461,800)	-
Hotel Tax Fund Balance	\$ 926,300	\$ 332,300	\$ 464,500	\$ 464,500

Affordable Housing Fund

	FY24 Actuals	FY25		FY26
		Amended Budget	Projected Actuals	Revised Budget
Interdepartmental Charges	25,800	40,700	40,700	56,500
Accessory Dwelling Units	6,000	216,000	-	216,000
Manufactured Home Loans	7,500	30,000	30,000	30,000
Competitive Grants/Loans	2,823,700	4,100,000	4,100,000	-
Transfer to General Fund	1,000,000	-	-	-
Total Expenditures	\$ 3,863,000	\$ 4,386,700	\$ 4,170,700	\$ 302,500
Loan Repayments & Interest	4,300	15,200	29,200	53,200
Transfer from General Fund	1,600,000	2,000,000	2,000,000	-
Transfer from Hotel Tax Fund	-	1,075,500	1,075,500	603,400
Transfer from Sales Tax Fund	-	500,000	500,000	1,000,000
Total Revenue	\$ 1,604,300	\$ 3,590,700	\$ 3,604,700	\$ 1,656,600
Beginning Fund Balance	4,215,800	1,957,100	1,957,100	1,391,100
Fund Balance Change	(2,258,700)	(796,000)	(566,000)	1,354,100
Affordable Housing Fund Balance	\$ 1,957,100	\$ 1,161,100	\$ 1,391,100	\$ 2,745,200

Budget-Cycle Decisions

1. Refunding of Restricted Budget Reserve
2. Sobering Center
3. Cold Weather Emergency Shelter
4. Engineering/Public Works – 0.4 FTE and Equipment Purchase for Fish Creek Rd Maintenance
5. Recycleworks \$71K for junked vehicle contract increase
6. Parks – .5 FTE Increase for Park Ranger
7. Law – 1.0 FTE Increase for Office Assistant
8. Juneau School District – \$75K outside the cap increase

Budget-Cycle Decisions

9. Eaglecrest

- Incremental Requests
- Fund Balance Resolution

10. Utility Rates

11. Bond Issuances

Summary

General Fund recurring expenditure growth – 0.005%

\$ 195,706,034 – FY26

\$ 194,793,424 – FY25

Unknown – impact of collective bargaining agreements

Balanced recurring budget with 10.19 mill rate

FY 2026 Proposed Budget

Questions???

Next up:

- Capital Improvement Projects
- Passenger Fee Plan
- Lunch
- Eaglecrest
- Docks & Harbors
- BRH
- JSD
- Airport
- Closing out today