

City and Borough of Juneau, Alaska



Fiscal Year Ended - June 30, 2014

Comprehensive Annual Financial Report



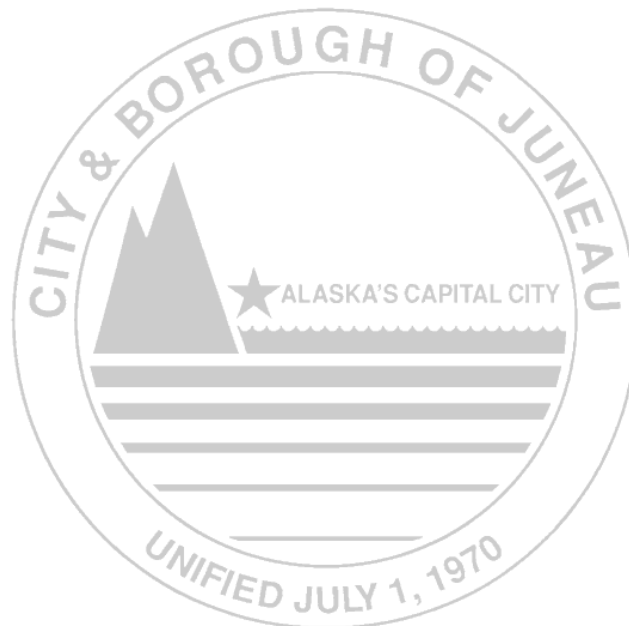
City & Borough of Juneau
★ ALASKA'S CAPITAL CITY

Ex. 095, p. 1

CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2013 to June 30, 2014

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

BOB BARTHOLOMEW, FINANCE DIRECTOR
MARY NORCROSS, CONTROLLER

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2013. This section also includes individual three-year comparative statements of revenues, expenditures, and changes in fund balance and budget and actual presentations for all of the following special revenue funds.

Major Special Revenue Funds

Roaded Service Area - To account for revenues and expenditures related to the roaded service area within the City and Borough of Juneau.

Sales Tax - To account for revenues received from tax on the sale of goods and services. Funds are designated for use in specific areas and/or for specific purposes as advised by the ballot initiatives for each of the components of the CBJ's permanent and temporary sales tax.

Non-Major Special Revenue Funds

Lands - To account for revenues and expenditures relating to land sales, non-enterprise fund leases, and resource sales.

Hotel Tax - To account for revenues from tax on transient room rentals. Proceeds are used to fund operations of the convention center and the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

Tobacco Excise Tax - To account for revenues received from excise taxes levied on the imported value of tobacco products. Funds are used specifically for various social service functions.

Community Development Block Grant - To account for revenues and expenditures for the Community Development Block Grants received from the State of Alaska for capital improvements of community social service infrastructure including upgrades to homeless shelters and adult day care centers.

Visitor Services - To account for revenues and expenditures for the operation of the convention center and for support to the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

Library Minor Contributions - To account for revenues designated for specific library expenditures.

Eaglecrest - To account for revenues and expenditures for the operation of a ski area.

Downtown Parking - To account for revenues and expenditures for parking.

Port Development - To account for revenue obligated for major port improvements.

Affordable Housing - To account for a grant from the State to stimulate affordable housing development in the Juneau area. The Juneau Housing Commission was formed in June 2010 under Resolution 2530 to support affordable housing development. Disbursements from the fund are directed by the Assembly.

Fire Service Area - To account for revenues and expenditures related to the fire service area within the City and Borough of Juneau.

Marine Passenger Fee - To account for revenues approved by the voters to mitigate the cost of tourism and tourism development.

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet

June 30, 2014

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
ASSETS				
Equity in central treasury	\$ 3,136,643	203,023	-	111,640
Receivables, net of allowance for doubtful accounts:				
Accounts	79,059	-	-	-
Taxes	-	302,958	368,472	-
Federal government	-	-	-	-
Long-term notes	400,525	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Equity in joint venture	7,471	-	-	-
Total assets	<u>\$ 3,623,698</u>	<u>505,981</u>	<u>368,472</u>	<u>111,640</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Interfund payable to other funds	\$ -	-	257,430	-
Accounts payable	36,684	-	-	-
Accrued salaries, payroll taxes, and withholdings payable	11,903	-	-	-
Accrued and other liabilities	10,000	-	-	-
Unearned revenues	-	-	-	-
Advance from General Fund	-	-	-	-
Total liabilities	58,587	-	257,430	-
Deferred inflows of resources	334,429	-	-	-
Total liabilities and deferred inflows of resources	<u>393,016</u>	<u>-</u>	<u>257,430</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Prepays and deposits	-	-	-	-
Restricted for:				
Other purposes	7,471	-	-	111,640
Committed to:				
Notes receivable	200,000	-	-	-
Other purposes	2,650,186	505,981	106,442	-
Assigned to:				
Subsequent year expenditures	317,600	-	4,600	-
Compensated absences	55,425	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>3,230,682</u>	<u>505,981</u>	<u>111,042</u>	<u>111,640</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,623,698</u>	<u>505,981</u>	<u>368,472</u>	<u>111,640</u>



<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
576,753	152,346	-	204,504	71,012
37,002	-	698	-	294,257
-	-	-	-	-
-	-	-	-	-
-	-	291,318	-	-
-	-	-	-	-
-	-	-	-	-
<u>613,755</u>	<u>152,346</u>	<u>292,016</u>	<u>204,504</u>	<u>365,269</u>
-	-	-	-	-
128,528	-	33,147	14,946	-
16,669	-	28,117	-	-
87,952	-	-	-	-
-	-	-	53,926	349,585
-	-	138,561	-	-
<u>233,149</u>	<u>-</u>	<u>199,825</u>	<u>68,872</u>	<u>349,585</u>
-	-	-	-	-
<u>233,149</u>	<u>-</u>	<u>199,825</u>	<u>68,872</u>	<u>349,585</u>
-	-	-	-	-
-	152,346	-	-	15,684
-	-	-	-	-
246,991	-	-	135,032	-
111,200	-	-	600	-
22,415	-	-	-	-
-	-	92,191	-	-
<u>380,606</u>	<u>152,346</u>	<u>92,191</u>	<u>135,632</u>	<u>15,684</u>
<u>613,755</u>	<u>152,346</u>	<u>292,016</u>	<u>204,504</u>	<u>365,269</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2014

	Affordable Housing	Fire Service Area	Marine Passenger Fee	Total
ASSETS				
Equity in central treasury	\$ 641,467	1,570,883	-	6,668,271
Receivables, net of allowance for doubtful accounts:				
Accounts	20,000	5,953	502,364	939,333
Taxes	-	7,536	-	678,966
Federal government	-	93,443	-	93,443
Long-term notes	175,256	-	-	575,781
Inventories	-	-	-	291,318
Prepaid items	-	120	-	120
Equity in joint venture	-	-	-	7,471
Total assets	<u>\$ 836,723</u>	<u>1,677,935</u>	<u>502,364</u>	<u>9,254,703</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Interfund payable to other funds	\$ -	-	377,020	634,450
Accounts payable	-	112,526	-	325,831
Accrued salaries, payroll taxes, and withholdings payable	-	195,710	-	252,399
Accrued and other liabilities	-	-	-	97,952
Unearned revenues	-	40,451	-	443,962
Advance from General Fund	-	-	-	138,561
Total liabilities	-	348,687	377,020	1,893,155
Deferred inflows of resources	-	12,827	-	347,256
Total liabilities and deferred inflows of resources	-	361,514	377,020	2,240,411
FUND BALANCES				
Nonspendable:				
Prepays and deposits	-	120	-	120
Restricted for:				
Other purposes	-	580,340	125,344	992,825
Committed to:				
Notes receivable	175,256	-	-	375,256
Other purposes	586,467	-	-	4,231,099
Assigned to:				
Subsequent year expenditures	75,000	56,600	-	565,600
Compensated absences	-	679,361	-	757,201
Unassigned	-	-	-	92,191
Total fund balances	<u>836,723</u>	<u>1,316,421</u>	<u>125,344</u>	<u>7,014,292</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 836,723</u>	<u>1,677,935</u>	<u>502,364</u>	<u>9,254,703</u>

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2014

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
REVENUES				
Taxes	\$ -	1,303,919	1,330,488	-
State sources	29,758	-	-	-
Federal sources	-	-	-	-
Charges for services	3,742	-	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	3,905	-	-	-
Fines and forfeitures	-	-	-	-
Sales	203,576	-	-	-
Rentals and leases	236,750	-	-	-
Donations and contributions	-	-	-	-
Investment and interest income	18,017	-	-	-
Total revenues	<u>495,748</u>	<u>1,303,919</u>	<u>1,330,488</u>	<u>-</u>
EXPENDITURES				
Current:				
Finance	-	29,445	16,646	-
Recreation	-	-	-	-
Lands management	638,743	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>638,743</u>	<u>29,445</u>	<u>16,646</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(142,995)	1,274,474	1,313,842	-
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	-
Transfers to other funds	(1,531,583)	(1,147,800)	(1,335,600)	-
Total other financing sources (uses)	<u>(1,531,583)</u>	<u>(1,147,800)</u>	<u>(1,335,600)</u>	<u>-</u>
Net change in fund balances	(1,674,578)	126,674	(21,758)	-
Fund balances (deficits) at beginning of year	<u>4,905,260</u>	<u>379,307</u>	<u>132,800</u>	<u>111,640</u>
Fund balances at end of year	<u>\$ 3,230,682</u>	<u>505,981</u>	<u>111,042</u>	<u>111,640</u>

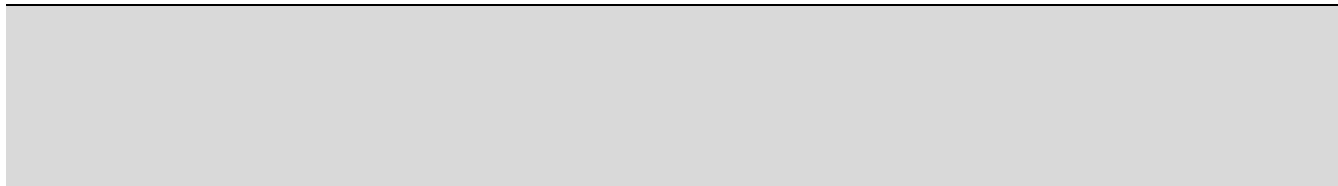
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Non-Major Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

For the fiscal year ended June 30, 2014

	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down- town Parking</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources	37,578	-	70,788	-
Federal sources	-	-	-	-
Charges for services	3,769	-	1,341,034	15,975
Contracted services	-	-	130,983	-
Licenses, permits and fees	65,721	-	214,344	4,033
Fines and forfeitures	675	-	-	27,799
Sales	-	-	34,309	-
Rentals and leases	370,471	-	184,168	338,052
Donations and contributions	-	5,493	12,070	-
Investment and interest income	-	-	-	-
Total revenues	<u>478,214</u>	<u>5,493</u>	<u>1,987,696</u>	<u>385,859</u>
EXPENDITURES				
Current:				
Finance	-	-	-	-
Recreation	-	-	2,597,762	-
Lands management	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	488,216
Tourism and conventions	2,025,502	-	-	-
Other	-	-	-	-
Total expenditures	<u>2,025,502</u>	<u>-</u>	<u>2,597,762</u>	<u>488,216</u>
Excess (deficiency) of revenues over expenditures	(1,547,288)	5,493	(610,066)	(102,357)
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	1,567,800	-	750,000	202,000
Transfers to other funds	(4,591)	-	-	-
Total other financing sources (uses)	<u>1,563,209</u>	<u>-</u>	<u>750,000</u>	<u>202,000</u>
Net change in fund balances	15,921	5,493	139,934	99,643
Fund balances (deficits) at beginning of year	<u>364,685</u>	<u>146,853</u>	<u>(47,743)</u>	<u>35,989</u>
Fund balances at end of year	<u>\$ 380,606</u>	<u>152,346</u>	<u>92,191</u>	<u>135,632</u>



<u>Port Development</u>	<u>Affordable Housing</u>	<u>Fire Service Area</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
-	-	1,497,073	-	4,131,480
-	-	534,620	-	672,744
-	-	22,262	-	22,262
2,864,578	-	21,106	-	4,250,204
-	-	-	-	130,983
-	-	-	4,864,015	5,152,018
-	-	660	-	29,134
-	13,529	-	-	251,414
-	-	-	-	1,129,441
-	-	3,130	-	20,693
-	-	-	-	18,017
<u>2,864,578</u>	<u>13,529</u>	<u>2,078,851</u>	<u>4,864,015</u>	<u>15,808,390</u>
-	-	-	-	46,091
-	-	-	-	2,597,762
-	-	-	-	638,743
-	-	3,094,555	-	3,094,555
-	-	-	-	488,216
-	-	-	-	2,025,502
5,500	-	-	5,500	11,000
<u>5,500</u>	<u>-</u>	<u>3,094,555</u>	<u>5,500</u>	<u>8,901,869</u>
2,859,078	13,529	(1,015,704)	4,858,515	6,906,521
-	-	1,003,000	1,552,275	5,075,075
(2,925,000)	-	-	(6,352,275)	(13,296,849)
<u>(2,925,000)</u>	<u>-</u>	<u>1,003,000</u>	<u>(4,800,000)</u>	<u>(8,221,774)</u>
(65,922)	13,529	(12,704)	58,515	(1,315,253)
<u>81,606</u>	<u>823,194</u>	<u>1,329,125</u>	<u>66,829</u>	<u>8,329,545</u>
<u>15,684</u>	<u>836,723</u>	<u>1,316,421</u>	<u>125,344</u>	<u>7,014,292</u>

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

ROADED SERVICE AREA

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
Property taxes	\$ 8,562,312	8,314,185	8,156,094
State sources	4,905,907	5,942,126	5,324,698
Federal source	771,264	1,085,539	901,542
Charges for services	2,882,825	2,842,240	2,859,613
Contracted services	-	-	50,244
Licenses, permits and fees	135,208	157,940	160,758
Fines and forfeitures	297,551	303,620	388,417
Sales	34,411	38,554	32,071
Rental and leases	342,152	358,640	338,276
Donations and contributions	30,525	6,065	3,725
Investment and interest income	7,771	4,926	3,611
Other	227,965	(18,405)	124,390
Total revenues	<u>18,197,891</u>	<u>19,035,430</u>	<u>18,343,439</u>
EXPENDITURES			
Education	200,000	200,000	200,000
Parks and recreation	5,130,893	5,122,944	5,232,745
Public safety - police	13,047,067	13,538,491	13,342,640
Public works - roads and street maintenance	5,087,341	5,223,555	5,174,619
Public transportation	6,767,177	6,746,835	6,479,751
Total expenditures	<u>30,232,478</u>	<u>30,831,825</u>	<u>30,429,755</u>
Deficiency of revenues over expenditures	<u>(12,034,587)</u>	<u>(11,796,395)</u>	<u>(12,086,316)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund, Special Assessments	-	-	30,000
Transfers from Special Revenue Funds:			
Sales Tax	11,139,000	12,994,000	10,231,000
Marine Passenger Fee	1,147,000	1,119,000	1,147,600
Transfers to:			
General Fund	(1,000,000)	-	-
Special Revenue Funds:			
Eaglecrest	(25,000)	(25,000)	(25,000)
Downtown Parking	(202,000)	(47,000)	-
Marine Passenger Fee	-	(30,474)	(9,425)
Total other financing sources (uses)	<u>11,059,000</u>	<u>14,010,526</u>	<u>11,374,175</u>
Net change in fund balance	(975,587)	2,214,131	(712,141)
Fund balance at beginning of year	<u>8,054,720</u>	<u>5,840,589</u>	<u>6,552,730</u>
Fund balance at end of year	<u>\$ 7,079,133</u>	<u>8,054,720</u>	<u>5,840,589</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 8,751,400	8,751,400	8,562,312	(189,088)
State sources	3,446,500	5,152,815	4,905,907	(246,908)
Federal sources	208,800	211,689	771,264	559,575
Charges for services	2,822,400	2,822,400	2,882,825	60,425
Contracted services	531,100	531,100	446,434	(84,666)
Licenses, permits and fees	149,400	149,400	135,208	(14,192)
Fines and forfeitures	283,700	283,700	297,551	13,851
Sales	32,200	32,200	34,411	2,211
Rental and leases	374,600	374,600	342,152	(32,448)
Donations and contributions	6,000	26,000	30,525	4,525
Investment and interest income	30,100	30,100	7,771	(22,329)
Other	(14,600)	3,300	227,965	224,665
Total revenues	<u>16,621,600</u>	<u>18,368,704</u>	<u>18,644,325</u>	<u>275,621</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	5,510,700	5,841,633	5,146,005	695,628
Public safety - police	13,613,600	14,589,315	13,639,443	949,872
Public works - roads and street maintenance	5,291,500	5,624,944	5,326,788	298,156
Public transportation	6,735,600	7,103,508	6,796,301	307,207
Total expenditures and encumbrances	<u>31,351,400</u>	<u>33,359,400</u>	<u>31,108,537</u>	<u>2,250,863</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(14,729,800)</u>	<u>(14,990,696)</u>	<u>(12,464,212)</u>	<u>2,526,484</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	11,139,000	11,139,000	11,139,000	-
Marine Passenger Fee	1,147,000	1,147,000	1,147,000	-
Transfers to:				
General Fund	-	(1,000,000)	(1,000,000)	-
Special Revenue Funds:				
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Downtown Parking	(202,000)	(202,000)	(202,000)	-
Total other financing sources (uses)	<u>12,059,000</u>	<u>11,059,000</u>	<u>11,059,000</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ (2,670,800)</u>	<u>(3,931,696)</u>	<u>(1,405,212)</u>	<u>2,526,484</u>
Fund balance at beginning of year			<u>8,054,720</u>	
Fund balance at end of year			6,649,508	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			300,477	
Change in compensated absences, assignment of fund balance			129,148	
Fund balance at end of year - GAAP basis			<u>\$ 7,079,133</u>	

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

SALES TAX

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
General sales tax	\$ 43,985,423	43,115,042	41,635,646
Liquor sales tax - 3%	954,002	918,926	896,234
Miscellaneous	18,695	14,324	14,865
Total revenues	<u>44,958,120</u>	<u>44,048,292</u>	<u>42,546,745</u>
EXPENDITURES - Finance	<u>773,789</u>	<u>740,006</u>	<u>679,041</u>
Excess of revenues over expenditures	<u>44,184,331</u>	<u>43,308,286</u>	<u>41,867,704</u>
OTHER FINANCING SOURCES (USES)			
Transfer from			
Capital Projects Funds	-	-	20,642
Transfers to:			
General Fund	(24,327,792)	(12,295,000)	(10,321,000)
Special Revenue Funds:			
Fire Service Area	(933,000)	(1,171,000)	(1,019,800)
Roaded Service Area	(11,139,000)	(12,994,000)	(10,231,000)
Capital Projects Funds	(11,767,200)	(11,288,100)	(12,247,100)
Enterprise Funds:			
Bartlett Regional Hospital	(987,000)	(845,000)	(967,600)
Capital Projects	(2,550,000)	(2,380,000)	(3,200,000)
General Debt Service Fund	(1,507,800)	(1,481,900)	(1,552,900)
Total other financing sources (uses)	<u>(53,211,792)</u>	<u>(42,455,000)</u>	<u>(39,518,758)</u>
Net change in fund balance	(9,027,461)	853,286	2,348,946
Fund balance at beginning of year	<u>11,806,340</u>	<u>10,953,054</u>	<u>8,604,108</u>
Fund balance at end of year	<u>\$ 2,778,879</u>	<u>11,806,340</u>	<u>10,953,054</u>

SALES TAX

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax	\$ 44,675,000	44,675,000	43,985,423	(689,577)
Liquor sales tax - 3%	925,000	925,000	954,002	29,002
Miscellaneous	17,400	17,400	18,695	1,295
Total revenues	<u>45,617,400</u>	<u>45,617,400</u>	<u>44,958,120</u>	<u>(659,280)</u>
EXPENDITURES - Finance				
Excess of revenues over expenditures	<u>766,600</u>	<u>766,600</u>	<u>773,789</u>	<u>(7,189)</u>
	<u>44,850,800</u>	<u>44,850,800</u>	<u>44,184,331</u>	<u>(666,469)</u>
OTHER FINANCING SOURCES (USES)				
Transfers to:				
General Fund	(15,187,000)	(24,327,792)	(24,327,792)	-
Special Revenue Funds:				
Fire Service Area	(933,000)	(933,000)	(933,000)	-
Roaded Service Area	(11,139,000)	(11,139,000)	(11,139,000)	-
Capital Projects Funds	(11,767,200)	(11,767,200)	(11,767,200)	-
Enterprise Funds:				
Bartlett Regional Hospital	(987,000)	(987,000)	(987,000)	-
Capital Projects	(2,550,000)	(2,550,000)	(2,550,000)	-
General Debt Service Fund	(1,507,800)	(1,507,800)	(1,507,800)	-
Total other financing sources (uses)	<u>(44,071,000)</u>	<u>(53,211,792)</u>	<u>(53,211,792)</u>	<u>-</u>
Net change in fund balance	\$ <u>779,800</u>	<u>(8,360,992)</u>	<u>(9,027,461)</u>	<u>(666,469)</u>
Fund balance at beginning of year			<u>11,806,340</u>	
Fund balance at end of year			\$ <u>2,778,879</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

LANDS

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
State sources	\$ 29,758	19,944	27,643
Charges for services	3,742	4,500	4,246
Contracted services	-	11,650	-
Licenses, permits & fees	3,905	5,350	808
Sales	203,576	304,667	462,037
Investment & interest income	18,017	39,746	37,606
Rental and leases	236,750	224,133	92,489
Other	-	13,160	47,836
Total revenues	<u>495,748</u>	<u>623,150</u>	<u>672,665</u>
EXPENDITURES - Lands management	<u>638,743</u>	<u>618,332</u>	<u>714,860</u>
Excess (deficiency) of revenues over expenditures	<u>(142,995)</u>	<u>4,818</u>	<u>(42,195)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Capital Projects	-	885,880	-
Transfers to:			
General Fund	(17,000)	-	-
Marine Passenger Fee Special Revenue Fund	(1,514,583)	-	-
Total other financing sources (uses)	<u>(1,531,583)</u>	<u>885,880</u>	<u>-</u>
Net change in fund balance	(1,674,578)	890,698	(42,195)
Fund balance at beginning of year	<u>4,905,260</u>	<u>4,014,562</u>	<u>4,056,757</u>
Fund balance at end of year	<u>\$ 3,230,682</u>	<u>4,905,260</u>	<u>4,014,562</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ -	29,758	29,758	-
Charges for services	4,300	4,300	3,742	(558)
Licenses, permits & fees	1,000	1,000	3,905	2,905
Sales	470,500	470,500	203,576	(266,924)
Investment & interest income	27,100	27,100	18,017	(9,083)
Rental and leases	228,800	228,800	236,750	7,950
Total revenues	<u>731,700</u>	<u>761,458</u>	<u>495,748</u>	<u>(265,710)</u>
EXPENDITURES - Lands management	<u>964,200</u>	<u>998,390</u>	<u>695,134</u>	<u>303,256</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(232,500)</u>	<u>(236,932)</u>	<u>(199,386)</u>	<u>37,546</u>
OTHER FINANCING SOURCES (USES)				
Transfers to:				
General Fund	(17,000)	(17,000)	(17,000)	-
Marine Passenger Fee Special Revenue Fund	-	(1,514,583)	(1,514,583)	-
Total other financing sources (uses)	<u>(17,000)</u>	<u>(1,531,583)</u>	<u>(1,531,583)</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ (249,500)</u>	<u>(1,768,515)</u>	<u>(1,730,969)</u>	<u>37,546</u>
Fund balance at beginning of year			<u>4,905,260</u>	
Fund balance at end of year			3,174,291	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			32,254	
Change in compensated absences, assignment of fund balance			<u>24,137</u>	
Fund balance at end of year - GAAP basis			<u>\$ 3,230,682</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

HOTEL TAX

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES - Hotel tax	\$ 1,303,919	1,159,296	1,069,179
EXPENDITURES - Finance	29,445	28,160	23,642
Excess of revenues over expenditures	<u>1,274,474</u>	<u>1,131,136</u>	<u>1,045,537</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,147,800)</u>	<u>(1,127,800)</u>	<u>(1,118,800)</u>
Net change in fund balance	126,674	3,336	(73,263)
Fund balance at beginning of year	<u>379,307</u>	<u>375,971</u>	<u>449,234</u>
Fund balance at end of year	<u>\$ 505,981</u>	<u>379,307</u>	<u>375,971</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Hotel tax	\$ 1,070,000	1,070,000	1,303,919	233,919
EXPENDITURES - Finance	29,200	29,200	29,445	(245)
Excess of revenues over expenditures	<u>1,040,800</u>	<u>1,040,800</u>	<u>1,274,474</u>	<u>233,674</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,147,800)</u>	<u>(1,147,800)</u>	<u>(1,147,800)</u>	<u>-</u>
Net change in fund balance	\$ <u>(107,000)</u>	<u>(107,000)</u>	126,674	<u>233,674</u>
Fund balance at beginning of year			<u>379,307</u>	
Fund balance at end of year			\$ <u><u>505,981</u></u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

TOBACCO EXCISE TAX

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES - Tobacco Excise tax	\$ 1,330,488	1,446,456	1,435,107
EXPENDITURES - Finance	16,646	15,920	11,408
Excess of revenues over expenditures	<u>1,313,842</u>	<u>1,430,536</u>	<u>1,423,699</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(1,199,600)	(1,099,600)	(1,224,600)
Bartlett Regional Hospital Enterprise Fund	(136,000)	(278,000)	(155,400)
Total other financing uses	<u>(1,335,600)</u>	<u>(1,377,600)</u>	<u>(1,380,000)</u>
Net change in fund balance	(21,758)	52,936	43,699
Fund balance at beginning of year	<u>132,800</u>	<u>79,864</u>	<u>36,165</u>
Fund balance at end of year	\$ <u><u>111,042</u></u>	<u><u>132,800</u></u>	<u><u>79,864</u></u>

TOBACCO EXCISE TAX

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Tobacco Excise tax	\$ 1,340,000	1,340,000	1,330,488	(9,512)
EXPENDITURES - Finance	16,500	16,500	16,646	(146)
Excess of revenues over expenditures	<u>1,323,500</u>	<u>1,323,500</u>	<u>1,313,842</u>	<u>(9,658)</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(1,199,600)	(1,199,600)	(1,199,600)	-
Bartlett Regional Hospital Enterprise Fund	(136,000)	(136,000)	(136,000)	-
Total other financing uses	<u>(1,335,600)</u>	<u>(1,335,600)</u>	<u>(1,335,600)</u>	<u>-</u>
Net change in fund balance	\$ <u>(12,100)</u>	<u>(12,100)</u>	(21,758)	<u>(9,658)</u>
Fund balance at beginning of year			<u>132,800</u>	
Fund balance at end of year			\$ <u>111,042</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

COMMUNITY DEVELOPMENT BLOCK GRANT

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES - State sources	\$ -	-	-
EXPENDITURES - Community development	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	<u>111,640</u>	<u>111,640</u>	<u>111,640</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,640</u>	<u>111,640</u>



CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

VISITOR SERVICES

Comparative Statements of Revenues, Expenditures, and Change in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
State sources	\$ 37,578	35,990	30,646
Rental and leases	370,471	354,432	373,529
Fines and foreitures	675	100	-
Charges for services	3,769	2,915	461
Licenses, permits and fees	65,721	69,620	60,886
Other	-	2,223	4,595
Total revenues	<u>478,214</u>	<u>465,280</u>	<u>470,117</u>
EXPENDITURES - Tourism and conventions			
	<u>2,025,502</u>	<u>2,050,789</u>	<u>2,013,360</u>
Deficiency of revenues over expenditures	<u>(1,547,288)</u>	<u>(1,585,509)</u>	<u>(1,543,243)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund	150,000	185,000	215,000
Transfers from Special Revenue Funds:			
Hotel Tax	1,147,800	1,127,800	1,118,800
Marine Passenger Fee	270,000	277,600	252,000
Transfers to Marine Passenger Fee	(4,591)	(19,185)	(10,625)
Total other financing sources (uses)	<u>1,563,209</u>	<u>1,571,215</u>	<u>1,575,175</u>
Net change in fund balance	15,921	(14,294)	31,932
Fund balance at beginning of year	<u>364,685</u>	<u>378,979</u>	<u>347,047</u>
Fund balance at end of year	<u>\$ 380,606</u>	<u>364,685</u>	<u>378,979</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ -	37,578	37,578	-
Rental and leases	346,500	346,500	370,471	23,971
Fines and foreitures	1,000	1,000	675	(325)
Charges for services	3,500	3,500	3,769	269
Licenses, permits, and fees	54,500	54,500	68,083	13,583
Other	-	-	(2,362)	(2,362)
Total revenues	<u>405,500</u>	<u>443,078</u>	<u>478,214</u>	<u>35,136</u>
EXPENDITURES - Tourism and conventions	<u>2,095,500</u>	<u>2,140,705</u>	<u>2,044,028</u>	<u>96,677</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,690,000)</u>	<u>(1,697,627)</u>	<u>(1,565,814)</u>	<u>131,813</u>
OTHER FINANCING SOURCES (USES)				
Transfers from:				
General Fund	150,000	150,000	150,000	-
Special Revenue Funds:				
Hotel Tax	1,147,800	1,147,800	1,147,800	-
Marine Passenger Fee	270,000	270,000	270,000	-
Transfers to Marine Passenger Fee	-	(4,591)	(4,591)	-
Total other financing sources (uses)	<u>1,567,800</u>	<u>1,563,209</u>	<u>1,563,209</u>	<u>-</u>
Net change in fund balance budgetary basis \$	<u>(122,200)</u>	<u>(134,418)</u>	<u>(2,605)</u>	<u>131,813</u>
Fund balance at beginning of year			<u>364,685</u>	
Fund balance at end of year			362,080	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			13,027	
Change in compensated absences, assignment of fund balance			<u>5,499</u>	
Fund balance at end of year - GAAP basis			<u>\$ 380,606</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

LIBRARY MINOR CONTRIBUTIONS

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES - Donations and contributions	\$ 5,493	3,138	4,052
EXPENDITURES - Libraries	<u>-</u>	<u>-</u>	<u>3,732</u>
Excess of revenues over expenditures	5,493	3,138	320
Fund balance at beginning of year	<u>146,853</u>	<u>143,715</u>	<u>143,395</u>
Fund balance at end of year	<u>\$ 152,346</u>	<u>146,853</u>	<u>143,715</u>

LIBRARY MINOR CONTRIBUTIONS

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations and contributions	\$ 4,000	4,000	5,493	1,493
EXPENDITURES - Libraries	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(21,000)</u>	<u>(21,000)</u>	5,493	<u>26,493</u>
Fund balance at beginning of year			<u>146,853</u>	
Fund balance at end of year			\$ <u>152,346</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

EAGLECREST

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance (Deficit)

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
State sources	\$ 70,788	66,783	51,278
Charges for services	1,341,034	1,347,872	1,357,668
Contracted services	130,983	114,514	71,593
Licenses, permits & fees	214,344	207,306	244,030
Sales	34,309	33,324	36,262
Rentals and leases	184,168	191,864	183,576
Donations & contributions	12,070	15,106	14,022
Total revenues	<u>1,987,696</u>	<u>1,976,769</u>	<u>1,958,429</u>
 EXPENDITURES - Recreation	 <u>2,597,762</u>	 <u>2,528,769</u>	 <u>2,468,678</u>
Deficiency of revenues over expenditures	<u>(610,066)</u>	<u>(552,000)</u>	<u>(510,249)</u>
 OTHER FINANCING SOURCES			
Transfers from:			
General Fund	725,000	725,000	725,000
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000
Total other financing sources	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
 Net change in fund deficit	 139,934	 198,000	 239,751
 Fund deficit at beginning of the year	 <u>(47,743)</u>	 <u>(245,743)</u>	 <u>(485,494)</u>
 Fund balance (deficit) at end of year	 <u>\$ 92,191</u>	 <u>(47,743)</u>	 <u>(245,743)</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenue	\$ -	70,787	70,788	1
Charges for services	1,342,000	1,342,000	1,341,034	(966)
Contracted services	123,200	123,200	130,983	7,783
Licenses, permits & fees	295,500	295,500	214,344	(81,156)
Sales	40,000	40,000	34,309	(5,691)
Rentals and leases	247,500	247,500	184,168	(63,332)
Donations and contributions	12,500	12,500	12,070	(430)
Total revenues	<u>2,060,700</u>	<u>2,131,487</u>	<u>1,987,696</u>	<u>(143,791)</u>
EXPENDITURES - Recreation	<u>2,795,900</u>	<u>2,920,728</u>	<u>2,597,762</u>	<u>322,966</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(735,200)</u>	<u>(789,241)</u>	<u>(610,066)</u>	<u>179,175</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	725,000	725,000	725,000	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 14,800</u>	<u>(39,241)</u>	<u>139,934</u>	<u>179,175</u>
Fund deficit at beginning of year			<u>(47,743)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 92,191</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

DOWNTOWN PARKING

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
Charges for services	\$ 15,975	79,039	75,330
Licenses, permits & fees	4,033	-	1,100
Fines and forfeitures	27,799	20,717	20,249
Rentals and leases	338,052	291,584	274,544
Total revenues	<u>385,859</u>	<u>391,340</u>	<u>371,223</u>
EXPENDITURES - Public Transportation	<u>488,216</u>	<u>493,993</u>	<u>435,227</u>
Deficiency of revenues over expenditures	<u>(102,357)</u>	<u>(102,653)</u>	<u>(64,004)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	-	-	72,300
Roaded Service Area Special Revenue Fund	<u>202,000</u>	<u>47,000</u>	<u>-</u>
Total other financing sources	<u>202,000</u>	<u>47,000</u>	<u>72,300</u>
Net change in fund balance	99,643	(55,653)	8,296
Fund balance at beginning of year	<u>35,989</u>	<u>91,642</u>	<u>83,346</u>
Fund balance at end of year	<u>\$ 135,632</u>	<u>35,989</u>	<u>91,642</u>

DOWNTOWN PARKING

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Rentals and leases	\$ 303,000	303,000	338,052	35,052
Fines and forfeitures	18,000	18,000	27,799	9,799
Licenses, permits & fees	-	-	4,033	4,033
Charges for services	72,000	72,000	15,975	(56,025)
Total revenues	<u>393,000</u>	<u>393,000</u>	<u>385,859</u>	<u>(7,141)</u>
EXPENDITURES - Public transportation				
	<u>496,800</u>	<u>503,030</u>	<u>501,066</u>	<u>1,964</u>
Deficiency of revenues over expenditures and encumbrances	(103,800)	(110,030)	(115,207)	(5,177)
OTHER FINANCING SOURCES				
Transfer from:				
Roaded Service Area Special Revenue Fund	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ 98,200</u>	<u>91,970</u>	86,793	<u>(5,177)</u>
Fund balance at beginning of year			<u>35,989</u>	
Fund balance at end of year			122,782	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			<u>12,850</u>	
Fund balance at end of year - GAAP basis			<u>\$ 135,632</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

PORT DEVELOPMENT

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
Charges for services	\$ 2,864,578	2,825,479	2,634,080
EXPENDITURES - Other	5,500	5,500	5,500
Excess of revenues over expenditures	<u>2,859,078</u>	<u>2,819,979</u>	<u>2,628,580</u>
OTHER FINANCING USES			
Transfers to Enterprise Funds Capital Projects	<u>(2,925,000)</u>	<u>(2,800,000)</u>	<u>(7,310,000)</u>
Net change in fund balance	(65,922)	19,979	(4,681,420)
Fund balance at beginning of year	<u>81,606</u>	<u>61,627</u>	<u>4,743,047</u>
Fund balance at end of year	<u>\$ 15,684</u>	<u>81,606</u>	<u>61,627</u>

PORT DEVELOPMENT

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ 4,477,500	4,477,500	-	(4,477,500)
Charges for services	2,925,000	2,925,000	2,864,578	(60,422)
Total revenues	<u>7,402,500</u>	<u>7,402,500</u>	<u>2,864,578</u>	<u>(4,537,922)</u>
EXPENDITURES - Other	5,500	5,500	5,500	-
Excess of revenues over expenditures	<u>7,397,000</u>	<u>7,397,000</u>	<u>2,859,078</u>	<u>(4,537,922)</u>
OTHER FINANCING USES				
Transfers to Enterprise Funds Capital Projects	<u>(7,325,000)</u>	<u>(7,325,000)</u>	<u>(2,925,000)</u>	<u>4,400,000</u>
Net change in fund balance	<u>\$ 72,000</u>	<u>72,000</u>	<u>(65,922)</u>	<u>(137,922)</u>
Fund balance at beginning of year			<u>81,606</u>	
Fund balance at end of year			<u>\$ 15,684</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

AFFORDABLE HOUSING

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
State sources	\$ -	40,000	53,000
Sales	13,529	1,082	603
Investment and interest income	-	-	177
Total revenues	<u>13,529</u>	<u>41,082</u>	<u>53,780</u>
EXPENDITURES			
Affordable Housing Program	<u>-</u>	<u>69,000</u>	<u>114,140</u>
Excess (deficiency) of revenues over expenditures	13,529	(27,918)	(60,360)
Fund balance at beginning of year	<u>823,194</u>	<u>851,112</u>	<u>911,472</u>
Fund balance at end of year	<u>\$ 836,723</u>	<u>823,194</u>	<u>851,112</u>

AFFORDABLE HOUSING

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Sales	\$ -	-	13,529	13,529
EXPENDITURES				
Affordable Housing Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	13,529	<u>13,529</u>
Fund balance at beginning of year			<u>823,194</u>	
Fund balance at end of year			<u>\$ 836,723</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

FIRE SERVICE AREA

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES			
Property taxes	\$ 1,497,073	1,640,190	1,654,333
State sources	534,620	496,271	439,766
Federal sources	22,262	135,789	140,677
Charges for services	21,106	20,746	21,216
Fines	660	-	-
Donations and contributions	3,130	6,546	205
Total revenues	<u>2,078,851</u>	<u>2,299,542</u>	<u>2,256,197</u>
 EXPENDITURES - Fire protection services	 <u>3,094,555</u>	 <u>3,223,671</u>	 <u>3,358,278</u>
Deficiency of revenues over expenditures	<u>(1,015,704)</u>	<u>(924,129)</u>	<u>(1,102,081)</u>
 OTHER FINANCING SOURCES			
Transfer from General Fund	-	50,000	-
Transfers from Special Revenue Funds:			
Sales Tax	933,000	1,171,000	1,019,800
Marine Passenger Fee	70,000	70,000	84,000
Total other financing sources	<u>1,003,000</u>	<u>1,291,000</u>	<u>1,103,800</u>
Net change in fund balance	(12,704)	366,871	1,719
Fund balance at beginning of year	<u>1,329,125</u>	<u>962,254</u>	<u>960,535</u>
Fund balance at end of year	<u>\$ 1,316,421</u>	<u>1,329,125</u>	<u>962,254</u>

FIRE SERVICE AREA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,527,300	1,527,300	1,497,073	(30,227)
State sources	-	544,485	534,620	(9,865)
Federal sources	-	36,386	22,262	(14,124)
Charges for services	16,700	16,700	21,106	4,406
Fines	-	-	660	660
Contracted services - fire	574,700	574,700	572,500	(2,200)
Donations and contributions	100	100	3,130	3,030
Total revenues	<u>2,118,800</u>	<u>2,699,671</u>	<u>2,651,351</u>	<u>(48,320)</u>
EXPENDITURES - Fire protection services	<u>3,360,100</u>	<u>3,962,780</u>	<u>3,751,737</u>	<u>211,043</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,241,300)</u>	<u>(1,263,109)</u>	<u>(1,100,386)</u>	<u>162,723</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Sales Tax	933,000	933,000	933,000	-
Marine Passenger Fee	70,000	70,000	70,000	-
Total other financing sources	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,003,000</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ (238,300)</u>	<u>(260,109)</u>	<u>(97,386)</u>	<u>162,723</u>
Fund balance at beginning of year			<u>1,329,125</u>	
Fund balance at end of year			1,231,739	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			16,942	
Change in compensated absences, assignment of fund balance			<u>67,740</u>	
Fund balance at end of year - GAAP basis			<u>\$ 1,316,421</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

MARINE PASSENGER FEE

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES - Marine passenger fees	\$ 4,864,015	4,727,985	4,391,675
EXPENDITURES - Other	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Excess of revenues over expenditures	<u>4,858,515</u>	<u>4,722,485</u>	<u>4,386,175</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	33,101	25,895	1,827
Special Revenue Funds:			
Visitor Services	4,591	19,185	10,625
Lands	1,514,583	-	-
Roaded Service Area	-	30,474	9,425
Transfers to:			
General Fund	(1,852,800)	(1,574,100)	(2,209,000)
Special Revenue Funds:			
Visitor Services	(270,000)	(277,600)	(252,000)
Roaded Service Area	(1,147,000)	(1,119,000)	(1,147,600)
Fire Service Area	(70,000)	(70,000)	(84,000)
Enterprise Funds:			
Airport	-	-	(159,100)
Bartlett Regional Hospital	(54,500)	-	(29,400)
Dock	(287,600)	(287,500)	(154,000)
Capital Projects	(1,118,100)	(1,171,800)	(603,900)
Internal Service Fund, Central Equipment	-	(175,000)	-
Capital Projects Funds	(1,552,275)	(75,554)	(21,877)
Total other financing sources (uses)	<u>(4,800,000)</u>	<u>(4,675,000)</u>	<u>(4,639,000)</u>
Net change in fund balance	58,515	47,485	(252,825)
Fund balance at beginning of year	<u>66,829</u>	<u>19,344</u>	<u>272,169</u>
Fund balance at end of year	<u>\$ 125,344</u>	<u>66,829</u>	<u>19,344</u>

MARINE PASSENGER FEE

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,941,000	4,941,000	4,864,015	(76,985)
EXPENDITURES - Other	5,500	5,500	5,500	-
Excess of revenues over expenditures	4,935,500	4,935,500	4,858,515	(76,985)
OTHER FINANCING SOURCES (USES)				
Transfers from:				
General Fund	-	33,101	33,101	-
Special Revenue Funds:				
Lands	-	1,514,583	1,514,583	-
Visitor Services	-	4,591	4,591	-
Transfers to:				
General Fund	(1,852,800)	(1,852,800)	(1,852,800)	-
Special Revenue Funds:				
Visitor Services	(270,000)	(270,000)	(270,000)	-
Roaded Service Area	(1,147,000)	(1,147,000)	(1,147,000)	-
Fire Service Area	(70,000)	(70,000)	(70,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(54,500)	(54,500)	(54,500)	-
Dock	(287,600)	(287,600)	(287,600)	-
Capital Projects	(1,118,100)	(1,118,100)	(1,118,100)	-
Capital Projects Funds	-	(1,552,275)	(1,552,275)	-
Total other financing sources (uses)	(4,800,000)	(4,800,000)	(4,800,000)	-
Net change in fund balance	\$ 135,500	135,500	58,515	(76,985)
Fund balance at beginning of year			66,829	
Fund balance at end of year			\$ 125,344	