

**BIENNIAL BUDGET**  
**FISCAL YEAR 2018**  
**YEAR 2 OF THE FY17/FY18 BIENNIAL BUDGET**



City and Borough of Juneau Assembly

Ken Koelsch  
*Mayor*

Jesse Kiehl, *Chair*  
*Assembly Finance Committee*

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*Assembly Member*

Mary Becker  
*Assembly Member*

Maria Gladziszewski  
*Assembly Member*

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*Assembly Member*

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*Assembly Member*

Beth Weldon  
*Assembly Member*

Debbie White  
*Assembly Member*

Duncan Rorie Watt, *City and Borough Manager*  
Mila Cosgrove, *Deputy City and Borough Manager*  
Bob Bartholomew, *Finance Director*  
Sam Muse, *Controller*  
Jean Hodges, *Assistant Controller*  
Elisabeth Jensen, *Budget Analyst*

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# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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This section contains various Revenue Funds. The funds are listed mainly for accounting purposes to keep track of revenues and support to service departments. The dollar amounts listed in these funds support the budgeted service listed in other sections.

## REVENUE FUNDS

**Hotel Tax**  
**Tobacco Excise Tax**  
**Sales Tax**  
**Port Development**  
**Library Minor Contributions**  
**Marine Passenger Fee**  
**Affordable Housing**  
**Community Development Block Grant**

## NONDEPARTMENTAL SPECIAL REVENUE FUNDS

### HOTEL TAX FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 12,600	15,600	15,700	16,000	15,800
Interdepartmental Charges	3,100	9,700	9,700	9,700	9,700
Support to:					
General Fund					
Centennial Hall	-	621,500	621,500	634,300	634,300
Mayor & Assembly Grants:					
Downtown Business Association	-	-	-	-	50,000
Travel Juneau	-	811,000	811,000	845,000	1,040,000
Visitor Services, Special Revenue Fund					
Centennial Hall	610,400	-	-	-	-
Travel Juneau	773,800	-	-	-	-
<b>Total Expenditures</b>	<b>1,399,900</b>	<b>1,457,800</b>	<b>1,457,900</b>	<b>1,505,000</b>	<b>1,749,800</b>
<b>FUNDING SOURCES:</b>					
Hotel Tax Revenue	1,489,700	1,450,000	1,450,000	1,480,000	1,450,000
<b>Total Funding Sources</b>	<b>1,489,700</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>1,480,000</b>	<b>1,450,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	621,400	711,200	711,200	703,300	703,300
Increase/(decrease) in Fund Balance	89,800	(7,800)	(7,900)	(25,000)	(299,800)
<b>End of Period Fund Balance</b>	<b>\$ 711,200</b>	<b>703,400</b>	<b>703,300</b>	<b>678,300</b>	<b>403,500</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## TOBACCO EXCISE TAX FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 15,600	20,400	20,600	20,900	20,700
Interdepartmental Charges	3,100	10,500	10,500	10,500	10,500
Support to:					
General Fund	894,700	794,700	794,700	794,700	794,700
Mayor & Assembly Grants:					
Housing First	647,000	-	-	-	-
Juneau Economic Development Council	-	-	-	-	17,500
Social Services:					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	-	400,000	400,000	400,000	500,000
<b>Total Expenditures</b>	<b>2,957,300</b>	<b>2,622,500</b>	<b>2,622,700</b>	<b>2,623,000</b>	<b>2,740,300</b>
<b>FUNDING SOURCES:</b>					
Tobacco Excise Tax	2,445,600	2,750,000	2,900,000	2,600,000	2,900,000
<b>Total Funding Sources</b>	<b>2,445,600</b>	<b>2,750,000</b>	<b>2,900,000</b>	<b>2,600,000</b>	<b>2,900,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	671,900	160,200	160,200	437,500	437,500
Increase/(decrease) in Fund Balance	(511,700)	127,500	277,300	(23,000)	159,700
<b>End of Period Fund Balance</b>	<b>\$ 160,200</b>	<b>287,700</b>	<b>437,500</b>	<b>414,500</b>	<b>597,200</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	475,300	500,600	505,700	514,000	507,000
Interdepartmental Charges	294,600	316,100	316,100	316,100	316,100
Senior Sales Tax Rebates	-	-	70,000	-	100,000
Support to:					
Fire Service Area	1,440,900	1,340,900	1,340,900	1,340,900	1,340,900
Roaded Service Area	11,686,300	10,924,700	10,924,700	11,236,300	11,236,300
General Fund - Areawide	12,499,300	12,871,300	12,871,300	12,999,300	12,799,300
General Fund	<u>25,626,500</u>	<u>25,136,900</u>	<u>25,136,900</u>	<u>25,576,500</u>	<u>25,376,500</u>
General Fund - Budget Reserve	1,000,000	1,400,000	1,400,000	1,050,000	1,050,000
Debt Service	2,375,900	2,319,600	2,319,600	2,755,000	2,755,000
Areawide Capital Projects	15,884,100	15,220,000	15,220,000	-	11,070,000
Liquor Sales Tax to Bartlett					
Regional Hospital	945,000	945,000	945,000	945,000	945,000
Available for Capital Projects	-	-	-	13,285,000	-
<b>Total Expenditures</b>	<b><u>46,601,400</u></b>	<b><u>45,838,200</u></b>	<b><u>45,913,300</u></b>	<b><u>44,441,600</u></b>	<b><u>42,119,600</u></b>
<b>FUNDING SOURCES:</b>					
Sales Tax:					
Permanent 1% - Gen. Government	9,211,400	8,370,000	9,020,000	8,580,000	8,694,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	9,211,400	8,370,000	9,020,000	8,580,000	8,694,000
Capital Projects 1%	9,211,400	8,870,000	9,020,000	8,580,000	8,694,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,211,400	8,870,000	9,020,000	8,580,000	8,694,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	9,211,400	8,870,000	9,020,000	8,580,000	8,694,000
Liquor Sales Tax 3%	973,800	950,000	950,000	925,000	925,000
Marijuana Sales Tax 3%	-	-	-	-	-
Charges for Services	18,000	21,500	21,900	21,500	21,500
<b>Total Funding Sources</b>	<b><u>47,048,800</u></b>	<b><u>44,321,500</u></b>	<b><u>46,071,900</u></b>	<b><u>43,846,500</u></b>	<b><u>44,416,500</u></b>
<b>FUND BALANCE:</b>					
Beginning of Period	2,738,800	3,186,200	3,186,200	3,344,800	3,344,800
Increase/(decrease) in Fund Balance	<u>447,400</u>	<u>(1,516,700)</u>	<u>158,600</u>	<u>(595,100)</u>	<u>2,296,900</u>
<b>End of Period Fund Balance</b>	<b><u>\$ 3,186,200</u></b>	<b><u>1,669,500</u></b>	<b><u>3,344,800</u></b>	<b><u>2,749,700</u></b>	<b><u>5,641,700</u></b>

(1) Juneau voters have repeatedly authorized the extension of a 1% temporary sales tax to fund needed capital projects within the community. These projects include, but are not limited to, major school repairs, construction of recreational facilities, areawide sewer expansion, airport and harbor upgrades and renovation. See the Major Revenue Analysis section for a more detailed description of sales tax revenues.

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
Debt Service	2,094,100	2,093,200	2,093,200	2,095,300	2,095,300
Capital Projects	7,500,000	4,600,000	4,600,000	-	4,600,000
<b>Total Expenditures</b>	<b>9,599,600</b>	<b>6,698,700</b>	<b>6,698,700</b>	<b>2,100,800</b>	<b>6,700,800</b>
<b>FUNDING SOURCES:</b>					
Port Development Fees	2,940,300	2,980,000	2,980,000	3,040,000	3,040,000
State Marine Passenger Fees	5,000,000	4,550,000	4,550,000	4,640,000	4,640,000
<b>Total Funding Sources</b>	<b>7,940,300</b>	<b>7,530,000</b>	<b>7,530,000</b>	<b>7,680,000</b>	<b>7,680,000</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	2,474,900	815,600	815,600	1,646,900	1,646,900
Increase (decrease) in Fund Balance	(1,659,300)	831,300	831,300	5,579,200	979,200
End of Period Fund Balance	<b>\$ 815,600</b>	<b>1,646,900</b>	<b>1,646,900</b>	<b>7,226,100</b>	<b>2,626,100</b>

## LIBRARY MINOR CONTRIBUTIONS FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ 25,000	25,000	25,000	25,000	45,000
<b>Total Expenditures</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>45,000</b>
<b>FUNDING SOURCES:</b>					
Donations and Contributions	6,200	3,500	3,700	3,500	-
<b>Total Funding Sources</b>	<b>\$ 6,200</b>	<b>3,500</b>	<b>3,700</b>	<b>3,500</b>	<b>-</b>
<b>FUND BALANCE:</b>					
Beginning Fund Balance	\$ 177,000	158,200	158,200	136,900	136,900
Increase (decrease) in Fund Balance	(18,800)	(21,500)	(21,300)	(21,500)	(45,000)
End of Period Fund Balance	<b>\$ 158,200</b>	<b>136,700</b>	<b>136,900</b>	<b>115,400</b>	<b>91,900</b>

## NONDEPARTMENTAL SPECIAL REVENUE FUNDS

### MARINE PASSENGER FEE FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	2,042,700	2,194,400	2,194,400	1,944,400	1,710,100
Roaded Service Area	1,245,700	1,264,200	1,264,200	1,264,200	1,263,600
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	310,000	-	-	-	-
Dock	317,600	287,600	287,600	287,600	287,600
Bartlett Regional Hospital	86,000	131,600	131,600	131,600	-
Capital Projects	856,000	1,458,100	1,458,100	-	1,868,700
<b>Total Expenditures</b>	<b>4,933,500</b>	<b>5,411,400</b>	<b>5,411,400</b>	<b>3,703,300</b>	<b>5,205,500</b>
<b>FUNDING SOURCES:</b>					
Marine Passenger Fee	4,957,200	4,965,000	4,965,000	5,060,000	5,060,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	85,800	155,900	155,900	-	-
Capital Projects	92,200	250,000	250,000	-	-
<b>Total Funding Sources</b>	<b>5,135,200</b>	<b>5,370,900</b>	<b>5,370,900</b>	<b>5,060,000</b>	<b>5,060,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	271,800	473,500	473,500	433,000	433,000
Increase/(decrease) in Fund Balance	201,700	(40,500)	(40,500)	1,356,700	(145,500)
<b>End of Period Fund Balance</b>	<b>\$ 473,500</b>	<b>433,000</b>	<b>433,000</b>	<b>1,789,700</b>	<b>287,500</b>

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## AFFORDABLE HOUSING FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ -	-	-	-	-
Commodities and Services	6,000	77,000	77,000	-	-
<b>Total Expenditures</b>	<b>6,000</b>	<b>77,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES:</b>					
Loan repayments	2,000	-	-	-	-
State grant	6,000	77,000	77,000	-	-
<b>Total Funding Sources</b>	<b>8,000</b>	<b>77,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>					
Beginning of Period	698,800	700,800	700,800	700,800	700,800
Increase/(decrease) in Fund Balance	2,000	-	-	-	-
<b>End of Period Fund Balance</b>	<b>\$ 700,800</b>	<b>700,800</b>	<b>700,800</b>	<b>700,800</b>	<b>700,800</b>

**Note:** The Affordable Housing Fund comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Affordable Housing Fund requires specific Assembly authorization.

## COMMUNITY DEVELOPMENT BLOCK GRANT

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ 111,600	-	-	-	-
<b>Total Expenditures</b>	<b>111,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES:</b>					
Loan repayments	-	-	-	-	-
State grant	-	-	-	-	-
<b>Total Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>					
Beginning of Period	111,600	-	-	-	-
Increase/(decrease) in Fund Balance	(111,600)	-	-	-	-
<b>End of Period Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note:** The Community Development Block Grant Fund comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Community Development Block Grant Fund requires specific Assembly authorization.