

BIENNIAL BUDGET
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ADOPTED FISCAL YEAR FY08
YEAR 2 OF THE FY07/FY08 BIENNIAL BUDGET



City and Borough of Juneau Assembly

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Mayor

David Stone, *Chair*
Assembly Finance Committee

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Assembly Member

Rod Swope, *City and Borough Manager*
Kim Kiefer, *Deputy City and Borough Manager*
Craig Duncan, *Finance Director*
Bonnie Chaney, *Budget Analyst*

Ex. 124, p. 1

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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 Fee
Library Minor Contributions
Marine Passenger Fee

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 11,100	15,000	15,400	16,200	15,700
Interdepartmental Charges	10,800	9,000	9,000	9,500	9,500
Support to Visitor Services:					
Centennial Hall	268,300	290,000	290,000	310,000	332,700
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	646,700	658,800	658,800	678,800	709,100
Total Expenditures	936,900	972,800	973,200	1,014,500	1,067,000
FUNDING SOURCES:					
Hotel Tax Revenue	1,061,800	955,000	1,035,000	970,000	990,000
Fund Balance (To) From	(124,900)	17,800	(61,800)	44,500	77,000
Total Funding Sources	\$ 936,900	972,800	973,200	1,014,500	1,067,000
FUND BALANCE	\$ 225,300	207,500	287,100	242,600	210,100

TOBACCO EXCISE TAX FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Actuals
EXPENDITURES:					
Sales Tax Division Allocation	\$ 3,600	11,500	11,800	12,400	12,100
Interdepartmental Charges	3,500	6,900	6,900	7,300	7,300
Support to:					
Social Services Block Grants	331,000	315,000	315,000	320,000	320,000
Bartlett Regional Hospital	269,000	255,000	255,000	260,000	260,000
Total Expenditures	607,100	588,400	588,700	599,700	599,400
FUNDING SOURCES:					
Tobacco Excise Tax	473,900	555,000	560,000	570,000	570,000
Fund Balance (To) From	133,200	33,400	28,700	29,700	29,400
Total Funding Sources	\$ 607,100	588,400	588,700	599,700	599,400
FUND BALANCE	\$ 67,500	34,100	38,800	9,100	9,400

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 320,100	421,200	430,900	454,600	441,600
Interdepartmental Charges	310,700	251,900	251,900	266,600	266,600
Support to:					
Debt Service	1,660,200	-	-	-	-
General Fund - Areawide	11,829,700	9,570,000	9,570,000	10,010,000	9,602,800
Areawide Capital Projects	16,495,500	13,200,000	13,200,000	16,450,000	16,600,000
Lands	-	2,165,000	2,165,000	-	-
Fire Service Area	663,400	1,075,000	1,075,000	1,132,000	1,135,300
Roaded Service Area	5,757,400	9,900,000	9,900,000	10,393,000	9,632,900
Liquor Sales Tax to:					
Social Services Block Grants	120,800	120,800	120,800	120,800	125,600
Bartlett Regional Hospital	621,800	621,800	621,800	621,800	646,700
Total Expenditures	<u>37,779,600</u>	<u>37,325,700</u>	<u>37,335,400</u>	<u>39,448,800</u>	<u>38,451,500</u>
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	28,608,800	27,920,000	29,180,000	28,900,000	29,880,000
General Sales - 1%:					
JSD/BRH/Ice Rink	3,887,000	-	-	-	-
Various Capital Projects	3,265,400	6,980,000	7,295,000	7,225,000	7,470,000
Liquor Sales Tax	726,100	730,000	760,000	745,000	740,000
Miscellaneous	25,800	19,400	18,600	19,700	19,600
Fund Balance (To) From	1,266,500	1,676,300	81,800	2,559,100	341,900
Total Funding Sources	<u>37,779,600</u>	<u>37,325,700</u>	<u>37,335,400</u>	<u>39,448,800</u>	<u>38,451,500</u>
FUND BALANCE	\$ 9,994,800	8,318,500	9,913,000	7,353,900	9,571,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FEE FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ -	4,000	4,000	4,000	4,500
Support to:					
Port Debt Service	1,225,000	935,000	935,000	-	-
Capital Projects	1,262,000	1,200,000	1,200,000	-	1,800,000
Total Expenditures	2,487,000	2,139,000	2,139,000	4,000	1,804,500
FUNDING SOURCES:					
Port Development Fees	1,912,600	2,328,800	2,273,000	1,864,300	1,865,300
Support from Port Debt Service	-	-	-	-	2,300
Fund Balance (To) From	574,400	(189,800)	(134,000)	(1,860,300)	(63,100)
Total Funding Sources	\$ 2,487,000	2,139,000	2,139,000	4,000	1,804,500
FUND BALANCE (DEFICIT)	\$ (109,100)	80,700	24,900	1,885,200	88,000

LIBRARY MINOR CONTRIBUTIONS FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ -	4,800	4,800	4,800	5,400
Total Expenditures	-	4,800	4,800	4,800	5,400
FUNDING SOURCES:					
Donations	5,797	5,000	5,400	5,000	5,400
Fund Balance To	(5,797)	(200)	(600)	(200)	-
Total Funding Sources	\$ -	4,800	4,800	4,800	5,400
FUND BALANCE	\$ 114,300	114,500	114,900	115,100	114,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	-	4,000	4,000	4,000	4,500
Support to:					
General Fund	1,161,000	1,080,200	1,080,200	1,058,500	1,133,900
Roaded Service Area	775,000	604,900	604,900	604,900	604,200
Fire Service Area	91,000	66,000	66,000	66,000	71,200
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	100,000	204,400	204,400	204,400	204,400
Capital Transit	131,000	138,000	138,000	138,000	138,000
Dock	75,800	-	-	-	-
Port Debt Service	300,000	-	-	-	-
Capital Projects	2,014,800	2,567,400	2,567,400	-	2,776,900
Available for Capital Projects	-	-	-	2,893,300	-
Total Expenditures	<u>4,648,600</u>	<u>4,664,900</u>	<u>4,664,900</u>	<u>4,969,100</u>	<u>4,933,100</u>
FUNDING SOURCES:					
Marine Passenger Fee	4,599,500	4,778,000	4,738,900	4,969,100	4,928,600
Support from:					
General Fund	3,000	30,000	30,000	-	-
Roaded Service Area	27,600	21,700	21,700	-	-
Dock	20,200	9,200	9,200	-	-
Fund Balance (To) From	(1,700)	(174,000)	(134,900)	-	4,500
Total Funding Sources	<u>\$ 4,648,600</u>	<u>4,664,900</u>	<u>4,664,900</u>	<u>4,969,100</u>	<u>4,933,100</u>
FUND BALANCE	\$ 164,300	338,300	299,200	299,200	294,700

NOTES

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