

BIENNIAL BUDGET
ADOPTED FISCAL YEAR FY11
APPROVED FISCAL YEAR FY12
YEAR 1 OF THE FY11/FY12 BIENNIAL BUDGET



City and Borough of Juneau Assembly

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Mayor

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Assembly Finance Committee

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

Ex. 127, 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
Sustainability
Affordable Housing

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY09 Actuals	FY10		FY11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 14,000	18,400	13,400	13,100	13,600
Interdepartmental Charges	12,200	12,200	12,200	10,800	10,800
Support to Visitor Services:					
Centennial Hall	362,600	377,200	377,200	320,000	300,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	772,400	791,900	791,900	680,200	698,800
Total Expenditures	1,161,200	1,199,700	1,194,700	1,024,100	1,023,200
FUNDING SOURCES:					
Hotel Tax Revenue	1,066,800	1,000,000	965,000	930,000	930,000
Fund Balance (To) From	94,400	199,700	229,700	94,100	93,200
Total Funding Sources	\$ 1,161,200	1,199,700	1,194,700	1,024,100	1,023,200
FUND BALANCE	\$ 563,500	363,800	333,800	239,700	146,500

TOBACCO EXCISE TAX FUND

	FY09 Actuals	FY10		FY11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 6,900	9,000	6,600	6,500	6,600
Interdepartmental Charges	6,000	6,000	6,000	5,200	5,200
Support to:					
General Fund	-	-	-	533,300	490,200
Social Services Block Grants :					
Operations	297,300	273,600	273,600	764,600	764,600
Utilities	-	-	-	50,000	50,000
Sales Tax Budget Reserve	-	-	-	407,100	72,400
Bartlett Regional Hospital	241,500	222,300	222,300	185,700	185,700
Total Expenditures	551,700	510,900	508,500	1,952,400	1,574,700
FUNDING SOURCES:					
Tobacco Excise Tax	515,500	525,000	972,700	1,574,700	1,574,700
Fund Balance (To) From	36,200	(14,100)	(464,200)	377,700	-
Total Funding Sources	\$ 551,700	510,900	508,500	1,952,400	1,574,700
FUND BALANCE	\$ (7,700)	6,400	456,500	78,800	78,800

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY09 Actuals	FY10		FY11	FY12
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 348,200	456,500	333,800	378,500	391,000
Interdepartmental Charges	302,800	302,800	302,800	310,100	310,100
Support to:					
Debt Service	774,000	1,284,500	1,284,500	1,552,900	1,400,000
General Fund - Areawide	12,122,000	10,643,200	10,643,200	10,955,000	10,955,000
Areawide Capital Projects	18,876,000	17,035,500	17,035,500	16,092,600	15,538,500
Sustainability (2)	2,000,000	-	-	-	-
Capital Transit	27,500	25,000	25,000	-	-
Fire Service Area	1,324,600	1,179,500	1,179,500	1,086,000	1,086,000
Roaded Service Area	12,343,400	10,432,300	10,432,300	10,865,000	10,865,000
Liquor Sales Tax to:					
Social Services Block Grants	129,400	157,000	157,000	-	-
Bartlett Regional Hospital	666,100	705,300	705,300	937,300	937,300
Total Expenditures	48,914,000	42,221,600	42,098,900	42,177,400	41,482,900
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% : General Government	7,967,400	7,880,000	7,560,000	7,815,000	8,097,000
Temporary 3%, term 07/01/07 - 06/30/12					
General Government 1%	7,967,400	7,880,000	7,560,000	7,815,000	8,097,000
Capital Projects 1%	7,967,400	7,880,000	7,560,000	7,815,000	8,097,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	7,967,400	7,880,000	7,560,000	7,815,000	8,097,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 01/01/06 - 09/30/08	2,786,900	-	-	-	-
Term 10/01/08 - 09/20/13	5,180,600	7,880,000	7,560,000	7,815,000	8,097,000
Liquor Sales Tax 3%	849,300	840,000	840,000	830,000	830,000
Miscellaneous	15,200	17,400	17,400	17,400	17,400
Support from:					
Tobacco Excise Tax	-	-	-	407,100	72,400
Sustainability	-	2,000,000	2,000,000	-	-
Fund Balance (To) From	8,212,400	(35,800)	1,441,500	1,847,900	78,100
Total Funding Sources	\$ 48,914,000	42,221,600	42,098,900	42,177,400	41,482,900
FUND BALANCE RESERVE	\$ 9,209,900	9,209,900	9,166,200	8,382,400	7,543,500
AVAILABLE FUND BALANCES	\$ 1,857,100	1,892,900	459,300	(604,800)	156,000

(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 FEE FUND

	FY09 Actuals	FY10		FY11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 4,500	4,500	4,500	2,800	-
Support to Capital Projects	1,750,000	1,750,000	1,750,000	1,500,000	-
Total Expenditures	1,754,500	1,754,500	1,754,500	1,502,800	-
FUNDING SOURCES:					
Port Development Fees	3,033,900	2,828,800	2,829,500	1,613,900	-
Fund Balance (To) From	(1,279,400)	(1,074,300)	(1,075,000)	(111,100)	-
Total Funding Sources	\$ 1,754,500	1,754,500	1,754,500	1,502,800	-
FUND BALANCE	\$ 2,585,600	3,659,900	3,660,600	3,771,700	3,771,700

LIBRARY MINOR CONTRIBUTIONS FUND

	FY09 Actuals	FY10		FY 11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	5,200	5,000	5,200	5,200
Total Expenditures	-	5,200	5,000	5,200	5,200
FUNDING SOURCES:					
Donations	7,252	5,200	5,200	5,200	5,200
Fund Balance (To)	(7,252)	-	(200)	-	-
Total Funding Sources	\$ -	5,200	5,000	5,200	5,200
FUND BALANCE	\$ 133,200	133,200	133,400	133,400	133,400

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY09 Actuals	FY10		FY11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 4,500	4,500	4,500	5,500	5,500
Support to:					
General Fund	1,391,500	1,401,000	1,401,000	1,492,400	1,000,300
Roaded Service Area	808,300	806,500	806,500	823,800	823,800
Fire Service Area	90,500	94,200	94,200	84,000	84,000
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	218,000	238,500	238,500	225,300	225,300
Capital Transit	138,000	278,000	278,000	278,000	278,000
Dock	40,000	154,100	154,100	154,100	154,100
Juneau International Airport	-	271,000	271,000	164,000	164,000
Bartlett Regional Hospital	-	23,000	23,000	29,600	29,600
Capital Projects	3,203,700	1,591,500	1,591,500	1,023,900	-
Available for Capital Projects	-	-	-	-	1,781,000
Total Expenditures	5,894,500	4,862,300	4,862,300	4,280,600	4,545,600
FUNDING SOURCES:					
Marine Passenger Fee	5,062,200	4,714,600	4,737,000	4,299,000	4,514,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	-	21,100	21,100	-	-
Visitor Services	-	10,200	10,200	-	-
Roaded Service Area	-	66,700	66,700	-	-
Dock	-	5,500	5,500	-	-
Fund Balance (To) From	832,300	44,200	21,800	(18,400)	31,600
Total Funding Sources	\$ 5,894,500	4,862,300	4,862,300	4,280,600	4,545,600
FUND BALANCE	\$ 260,800	216,600	239,000	257,400	225,800

(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

SUSTAINABILITY FUND

	FY09 Actuals	FY10		FY11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Support to:					
Sales Tax	\$ -	2,000,000	2,000,000	-	-
Capital Projects	2,000,000	-	-	-	-
Total Expenditures	2,000,000	2,000,000	2,000,000	-	-
FUNDING SOURCES:					
Support from:					
Sales Tax	2,000,000	-	-	-	-
Capital Projects	-	2,000,000	2,000,000	-	-
Fund Balance From	-	-	-	-	-
Total Funding Sources	\$ 2,000,000	2,000,000	2,000,000	-	-
FUND BALANCE	\$ -	-	-	-	-

AFFORDABLE HOUSING FUND

	FY09 Actuals	FY10		FY11 Adopted Budget	FY12 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ (2,000)	100,000	100,000	100,000	-
Total Expenditures	(2,000)	100,000	100,000	100,000	-
FUNDING SOURCES:					
Fund Balance (To) From	(2,000)	100,000	100,000	100,000	-
Total Funding Sources	(2,000)	100,000	100,000	100,000	-
FUND BALANCE RESERVE	\$ 365,400	365,400	365,400	365,400	365,400
AVAILABLE FUND BALANCE	\$ 601,700	501,700	501,700	401,700	401,700

These funds are being used to support affordable housing development under the direction of the Juneau Affordable Housing Commission. The Housing Commission was formed in June 2010 under Resolution 2530. Disbursements from the Affordable Housing Fund are made under the direct approval of the Assembly.