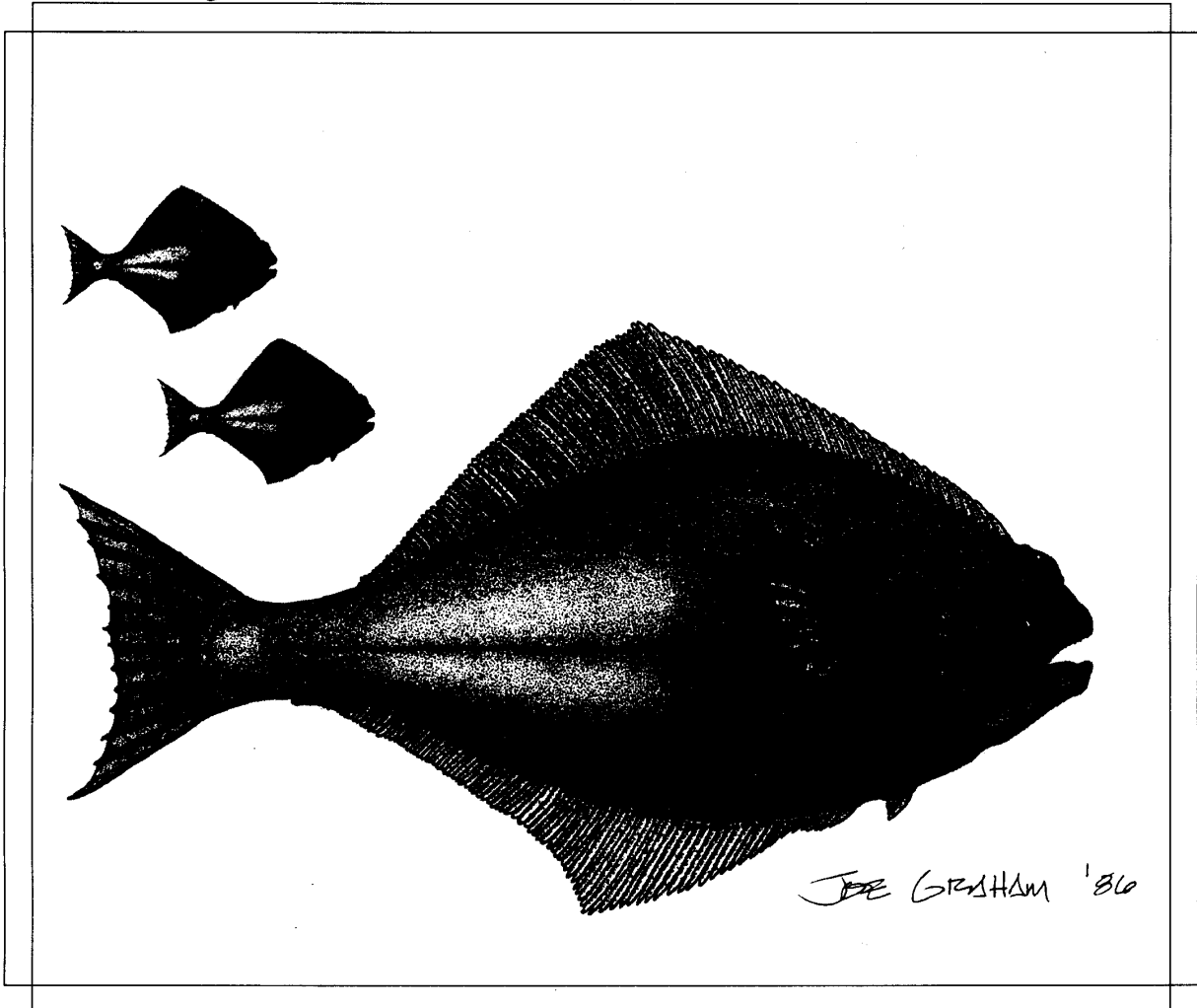


City and Borough of Juneau, Alaska



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 1999

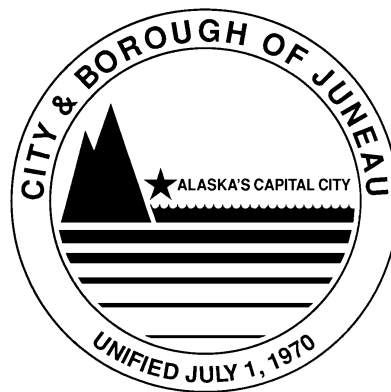
Ex. 080, p. 1

COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY AND BOROUGH OF JUNEAU

FOR THE FISCAL YEAR

July 1, 1998 to June 30, 1999



PREPARED BY

DEPARTMENT OF FINANCE

CONTROLLER'S DIVISION

CRAIG DUNCAN, FINANCE DIRECTOR

MARY NORCROSS, DEPUTY FINANCE DIRECTOR/CONTROLLER

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.

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. The component parts are Areawide-General Purpose, Areawide-Police Station, Areawide-Capital Projects, Areawide CIP/Sales Tax Reserve and Liquor Sales.

Hotel Tax – To account for revenues from tax on transient room rentals. Proceeds are used to fund operations of the convention center.

Tobacco Tax – To account for revenues received from the State of Alaska under the Cigarette Tax Act. Funds must be used for school facility construction, rehabilitation, repair, or to pay debt service on bonds used to fund such expenditures.

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.

Capital Transit – To account for revenues and expenditures for the operation of the mass transit bus system.

Community Development Block Grant – To account for revenues and expenditures for the Community Development Block Grants received from the U. S. Federal Government.

Mental Health – To account for revenues and expenditures associated with mental health support and counseling services to children, youth, and adults.

Chemical Dependency Services – To account for revenues and expenditures for operation of the Juneau Recovery Hospital (a facility for the treatment of substance abuse) and related outpatient services.

Centennial Hall Convention Center – To account for revenues and expenditures for the operation of the convention center.

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

Pass-through Grants – To account for revenues received from State grants. The funds are passed on to specific agencies to fund operations.

Land – To account for revenues and expenditures relating to land sales, non-enterprise fund leases, gravel sales and waste management.

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

Downtown Parking – To account for revenues and expenditures for a parking garage.

Port – To account for revenue obligated for major port improvements.

Low-income Housing – To account for a grant received from the State to stimulate low-income housing in the Juneau area.

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

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

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Balance Sheet

June 30, 1999
with comparative total amounts for 1998 and 1997

<u>Assets</u>	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Tobacco Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>
Equity in central treasury	\$ -	-	487	46,879	-
Receivables, net of allowance for doubtful accounts:					
Accounts	-	-	-	-	33,079
Taxes	4,246,672	82,120	-	-	-
State of Alaska	-	-	-	-	-
Federal government	-	-	-	-	-
Long-term notes	-	-	-	-	-
Inventories	-	-	-	-	265,754
Prepaid items	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Total assets	<u>\$ 4,246,672</u>	<u>82,120</u>	<u>487</u>	<u>46,879</u>	<u>298,833</u>
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Interfund payable to General Fund	\$ 81,174	48,008	-	-	20,932
Accounts payable	887	-	-	-	34,002
Accrued salaries, payroll taxes and withholdings payable	-	-	-	-	57,794
Accrued annual leave and compensation time	-	-	-	-	110,425
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	258,478	-	-	-	-
Advance from General Fund	-	-	-	-	-
Total liabilities	<u>340,539</u>	<u>48,008</u>	<u>-</u>	<u>-</u>	<u>223,153</u>
<u>Fund balances (deficits):</u>					
Reserved:					
Subsequent year expenditures	-	40,300	487	11,000	-
Encumbrances	-	-	-	-	4,594
Long-term notes receivable	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	-	-
Undesignated	3,906,133	(6,188)	-	35,879	71,086
Total fund balances (deficits)	<u>3,906,133</u>	<u>34,112</u>	<u>487</u>	<u>46,879</u>	<u>75,680</u>
Total liabilities and fund balances	<u>\$ 4,246,672</u>	<u>82,120</u>	<u>487</u>	<u>46,879</u>	<u>298,833</u>

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass- through Grants	Land	Eaglecrest
47,220	-	447,047	188,965	66,143	-	4,338,381	97,326
-	303,457	98,490	30,787	-	-	154,862	2,026
-	-	-	-	-	-	-	-
-	67,752	14,996	-	-	-	-	-
-	-	-	-	-	-	-	-
143,705	-	-	-	-	-	1,972,628	-
-	-	6,370	9,996	-	-	-	271,496
-	3,502	-	-	-	-	-	-
-	-	-	-	-	-	716,430	-
<u>190,925</u>	<u>374,711</u>	<u>566,903</u>	<u>229,748</u>	<u>66,143</u>	<u>-</u>	<u>7,182,301</u>	<u>370,848</u>
-	-	-	-	-	-	-	-
-	77,390	42,762	11,676	-	-	40,504	61,695
-	46,707	54,739	8,888	-	-	-	9,494
-	96,823	94,324	21,751	-	-	23,395	51,153
-	119,129	-	-	-	-	-	-
89,674	186,471	71,481	650	-	-	1,963,203	-
-	479,008	-	-	-	-	-	-
<u>89,674</u>	<u>1,005,528</u>	<u>263,306</u>	<u>42,965</u>	<u>-</u>	<u>-</u>	<u>2,027,102</u>	<u>122,342</u>
-	545,800	-	-	-	-	109,900	-
-	48,878	47,439	179	-	-	3,950,918	28,406
54,031	-	-	-	-	-	-	-
-	-	-	-	-	-	716,430	-
-	-	-	-	-	-	-	-
<u>47,220</u>	<u>(1,225,495)</u>	<u>256,158</u>	<u>186,604</u>	<u>66,143</u>	<u>-</u>	<u>377,951</u>	<u>220,100</u>
<u>101,251</u>	<u>(630,817)</u>	<u>303,597</u>	<u>186,783</u>	<u>66,143</u>	<u>-</u>	<u>5,155,199</u>	<u>248,506</u>
<u>190,925</u>	<u>374,711</u>	<u>566,903</u>	<u>229,748</u>	<u>66,143</u>	<u>-</u>	<u>7,182,301</u>	<u>370,848</u>

(Continued)

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Balance Sheet, Continued

June 30, 1999

with comparative total amounts for 1998 and 1997

<u>Assets</u>	<u>Down- town Parking</u>	<u>Port</u>	<u>Low- income Housing</u>	<u>Roaded Service Area</u>	<u>Fire Service Area</u>
Equity in central treasury	\$ 321,885	979,218	713,995	3,457,459	740,029
Receivables, net of allowance for doubtful accounts:					
Accounts	-	141,770	-	46,592	-
Taxes	-	-	-	159,406	28,732
State of Alaska	-	-	-	-	-
Federal government	-	-	-	-	-
Long-term notes	-	-	209,999	-	-
Inventories	-	-	-	330,591	27,667
Prepaid items	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
 Total assets	 \$ <u>321,885</u>	 <u>1,120,988</u>	 <u>923,994</u>	 <u>3,994,048</u>	 <u>796,428</u>
 <u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Interfund payable to General Fund	\$ -	-	-	-	-
Accounts payable	1,944	-	21,294	291,931	16,292
Accrued salaries, payroll taxes and withholdings payable	-	-	-	254,779	123,952
Accrued annual leave and compensation time	-	-	-	859,472	306,975
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	24,643	-	-	103,132	17,316
Advance from General Fund	-	-	-	-	-
 Total liabilities	 <u>26,587</u>	 <u>-</u>	 <u>21,294</u>	 <u>1,509,314</u>	 <u>464,535</u>
<u>Fund balances (deficits):</u>					
Reserved:					
Subsequent year expenditures	-	-	-	1,401,300	66,100
Encumbrances	-	-	23,282	148,383	37,516
Long-term notes receivable	-	-	209,999	-	-
Equity in joint ventures	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	219,087	-
Undesignated	295,298	1,120,988	669,419	715,964	228,277
 Total fund balances (deficits)	 <u>295,298</u>	 <u>1,120,988</u>	 <u>902,700</u>	 <u>2,484,734</u>	 <u>331,893</u>
 Total liabilities and fund balances	 \$ <u>321,885</u>	 <u>1,120,988</u>	 <u>923,994</u>	 <u>3,994,048</u>	 <u>796,428</u>

Total		
<u>1999</u>	<u>1998</u>	<u>1997</u>
11,445,034	11,472,622	10,713,560
811,063	720,369	711,874
4,516,930	4,347,746	4,212,201
82,748	101,308	294,696
-	69,188	80,257
2,326,332	1,959,323	2,292,888
911,874	999,023	900,496
3,502	-	-
716,430	699,756	738,520
<u>20,813,913</u>	<u>20,369,335</u>	<u>19,944,492</u>
150,114	517,781	-
600,377	558,222	338,872
556,353	465,114	700,340
1,564,318	1,565,266	1,612,450
119,129	-	215,948
2,715,048	2,232,960	2,615,568
479,008	-	-
<u>6,184,347</u>	<u>5,339,343</u>	<u>5,483,178</u>
2,174,887	1,065,800	1,317,200
4,289,595	4,144,003	626,244
264,030	279,359	189,818
716,430	699,756	738,520
219,087	181,655	168,326
<u>6,965,537</u>	<u>8,659,419</u>	<u>11,421,206</u>
<u>14,629,566</u>	<u>15,029,992</u>	<u>14,461,314</u>
<u>20,813,913</u>	<u>20,369,335</u>	<u>19,944,492</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Statement of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balances (Deficits)For the fiscal year ended June 30, 1999
with comparative total amounts for 1998 and 1997

	Sales Tax	Hotel Tax	Tobacco Tax	Tobacco Excise Tax	Capital Transit
Revenues:					
Taxes	\$ 25,992,757	873,788	-	-	-
State sources:					
Safe communities	-	-	-	-	-
State shared revenue	-	-	-	-	-
Grants - other	-	-	-	-	80,679
Forest receipts	-	-	-	-	-
Federal sources	-	-	-	-	-
Local sources	-	-	-	229,822	-
Charges for services	-	-	-	-	482,816
Contracted services	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Land sales	-	-	-	-	-
Rentals	-	-	-	-	5,400
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-	-
Other	-	-	-	-	19,129
Total revenues	<u>25,992,757</u>	<u>873,788</u>	<u>-</u>	<u>229,822</u>	<u>588,024</u>
Expenditures:					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	-	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public transportation	-	-	-	-	2,387,125
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	381,700	8,400	-	-	-
Total expenditures	<u>381,700</u>	<u>8,400</u>	<u>-</u>	<u>-</u>	<u>2,387,125</u>
Excess (deficiency) of revenues	25,611,057	865,388	-	229,822	(1,799,101)
Other financing sources (uses):					
Operating transfers from other funds	-	-	-	-	1,773,000
Operating transfers to other funds	(25,433,700)	(857,000)	(5,700)	(200,000)	-
Operating transfers to component unit	-	-	-	-	-
Total other financing sources (uses)	<u>(25,433,700)</u>	<u>(857,000)</u>	<u>(5,700)</u>	<u>(200,000)</u>	<u>1,773,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	177,357	8,388	(5,700)	29,822	(26,101)
Fund balances, as previously reported	3,728,776	25,724	6,187	17,057	101,781
Cumulative effect of a change in accounting principle	-	-	-	-	-
Fund balances, as restated	<u>3,728,776</u>	<u>25,724</u>	<u>6,187</u>	<u>17,057</u>	<u>101,781</u>
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
Fund balances (deficits) at end of year	<u>\$ 3,906,133</u>	<u>34,112</u>	<u>487</u>	<u>46,879</u>	<u>75,680</u>

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass- through Grants	Land	Eaglecrest
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,686	804,723	1,217,785	-	-	81,063	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,120,235	-	-
-	538,497	245,311	-	-	-	-	1,247,663
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	134,977	-
-	-	-	-	-	-	206,396	-
-	-	-	187,049	-	-	104,280	-
-	-	-	-	-	-	16,674	-
-	-	4,676	95,005	9,060	-	23,321	-
6,686	1,343,220	1,467,772	282,054	9,060	1,201,298	485,648	1,247,663
-	2,104,641	2,480,300	-	-	-	-	-
-	-	-	-	-	-	-	1,400,375
6,719	-	-	-	-	-	522,641	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,201,298	-	-
-	-	-	1,154,220	-	-	-	-
-	-	-	-	3,500	-	-	-
6,719	2,104,641	2,480,300	1,154,220	3,500	1,201,298	522,641	1,400,375
(33)	(761,421)	(1,012,528)	(872,166)	5,560	-	(36,993)	(152,712)
-	291,900	937,200	857,000	-	-	-	363,100
-	-	-	-	-	-	(25,400)	-
-	-	-	-	-	-	-	-
-	291,900	937,200	857,000	-	-	(25,400)	363,100
(33)	(469,521)	(75,328)	(15,166)	5,560	-	(62,393)	210,388
101,284	(161,296)	378,925	201,949	60,583	-	5,493,719	38,118
-	-	-	-	-	-	-	-
101,284	(161,296)	378,925	201,949	60,583	-	5,493,719	38,118
-	-	-	-	-	-	12,683	-
-	-	-	-	-	-	(288,810)	-
101,251	(630,817)	303,597	186,783	66,143	-	5,155,199	248,506

(Continued)

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Statement of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balances (Deficits), Continued

For the fiscal year ended June 30, 1999
with comparative total amounts for 1998 and 1997

	Down- town <u>Parking</u>	Port	Low- income <u>Housing</u>	Roaded Service <u>Area</u>	Fire Service <u>Area</u>
<u>Revenues:</u>					
Taxes	\$ -	-	-	11,074,262	1,829,804
State sources:					
Safe communities	-	-	-	1,179,189	-
State shared revenue	-	-	-	197,913	22,317
Grants - other	-	-	-	12,262	-
Forest receipts	-	-	-	179,789	-
Federal sources	-	-	-	37	-
Local sources	-	-	-	-	-
Charges for services	205,366	-	-	-	-
Contracted services	-	-	-	-	447,600
Licenses, permits and fees	-	1,385,982	-	984,974	-
Fines and forfeitures	-	-	-	373,614	-
Interest	-	-	-	-	-
Land sales	-	-	-	-	-
Rentals	-	-	-	-	-
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-	-
Other	-	-	-	2,740	173
Total revenues	<u>205,366</u>	<u>1,385,982</u>	<u>-</u>	<u>14,004,780</u>	<u>2,299,894</u>
<u>Expenditures:</u>					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	2,063,739	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	31,871	-	-
Public safety	-	-	-	7,251,393	2,357,478
Public works	-	-	-	2,960,503	-
Public transportation	-	-	-	-	-
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	120,510	-	-	-	-
Total expenditures	<u>120,510</u>	<u>-</u>	<u>31,871</u>	<u>12,275,635</u>	<u>2,357,478</u>
Excess (deficiency) of revenues over expenditures	84,856	1,385,982	(31,871)	1,729,145	(57,584)
Other financing sources (uses):					
Operating transfers from other funds	-	-	-	450,000	-
Operating transfers to other funds	-	(1,459,100)	-	(1,803,000)	-
Operating transfers to component unit	-	-	-	(200,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,459,100)</u>	<u>-</u>	<u>(1,553,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	84,856	(73,118)	(31,871)	176,145	(57,584)
Fund balances, as previously reported	210,442	1,194,106	934,571	2,308,589	389,477
Cumulative effect of a change in accounting principle	-	-	-	-	-
Fund balances, as restated	<u>210,442</u>	<u>1,194,106</u>	<u>934,571</u>	<u>2,308,589</u>	<u>389,477</u>
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
Fund balances (deficits) at end of year	\$ <u>295,298</u>	<u>1,120,988</u>	<u>902,700</u>	<u>2,484,734</u>	<u>331,893</u>

Total		
1999	1998	1997
39,770,611	40,912,617	37,623,109
1,179,189	-	-
220,230	377,856	386,404
2,203,198	2,395,122	2,505,995
179,789	117,661	601,953
1,120,272	232,288	214,284
229,822	185,831	204,433
2,719,653	2,186,311	2,707,715
447,600	498,900	501,800
2,370,956	2,686,546	2,400,404
373,614	283,734	280,817
134,977	226,799	89,275
206,396	527,718	269,177
296,729	325,313	361,464
16,674	7,936	179,186
154,104	143,881	757,715
<u>51,623,814</u>	<u>51,108,513</u>	<u>49,083,731</u>
4,584,941	4,340,916	4,665,789
3,464,114	3,255,489	3,198,242
529,360	1,112,150	1,764,540
31,871	287	368,000
9,608,871	9,805,421	9,442,979
2,960,503	2,713,657	2,929,178
2,387,125	2,385,464	2,512,042
1,201,298	118,188	94,175
1,154,220	1,110,119	1,140,988
514,110	480,114	523,330
<u>26,436,413</u>	<u>25,321,805</u>	<u>26,639,263</u>
25,187,401	25,786,708	22,444,468
4,672,200	9,145,600	4,130,400
(29,783,900)	(34,141,600)	(28,147,900)
(200,000)	(178,100)	-
<u>(25,311,700)</u>	<u>(25,174,100)</u>	<u>(24,017,500)</u>
(124,299)	612,608	(1,573,032)
15,029,992	14,461,314	16,194,346
-	(630)	-
15,029,992	14,460,684	16,194,346
12,683	398,862	-
(288,810)	(442,162)	(160,000)
<u>14,629,566</u>	<u>15,029,992</u>	<u>14,461,314</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Sales Tax

Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
General sales tax:			
Areawide 2%	\$ 10,601,443	10,483,729	10,507,864
Areawide Recreation 1%	2,508,442	-	-
Areawide Police Station 1%	1,716,521	5,257,725	2,411,139
Areawide Capital Projects 1%	5,300,721	5,241,864	5,253,933
Areawide CIP/Sales Tax Reserve 1%	5,300,721	5,241,864	5,253,933
Total general sales tax	<u>25,427,848</u>	<u>26,225,182</u>	<u>23,426,869</u>
Liquor sales tax - 3%	518,734	539,923	535,784
Miscellaneous	46,175	48,825	38,375
Total revenues	<u>25,992,757</u>	<u>26,813,930</u>	<u>24,001,028</u>
<u>Expenditures - Other</u>	<u>381,700</u>	<u>341,154</u>	<u>309,500</u>
Excess of revenues over expenditures	<u>25,611,057</u>	<u>26,472,776</u>	<u>23,691,528</u>
<u>Other financing sources (uses):</u>			
Operating transfers from:			
General Fund	-	461,200	-
Operating transfers to:			
General Fund	(14,354,200)	(14,214,000)	(13,696,100)
Special Revenue Funds:			
Lands	-	(2,670,000)	-
Chemical Dependency	(550,000)	(523,800)	(520,000)
Roaded Service Area	(450,000)	(450,000)	(225,000)
Capital Projects Funds	(7,704,500)	(12,205,900)	(9,898,500)
Enterprise Funds Capital Projects	(2,375,000)	-	-
Total other financing sources (uses)	<u>(25,433,700)</u>	<u>(29,602,500)</u>	<u>(24,339,600)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	177,357	(3,129,724)	(648,072)
Fund balance at beginning of year	3,728,776	6,901,800	7,549,872
Equity transfers from:			
Capital Projects Funds	-	392,800	-
Enterprise Funds Contributed Capital	-	6,062	-
Equity transfers to:			
Enterprise Funds Contributed Capital	-	(442,162)	-
Fund balance at end of year	<u>\$ 3,906,133</u>	<u>3,728,776</u>	<u>6,901,800</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Sales Tax

Schedule of Revenues, Expenditures, Other Financing Sources
(Uses) and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final <u>Budget</u>	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
General sales tax:					
Areawide 2%	\$ 11,148,000	10,601,443	-	10,601,443	(546,557)
Areawide Recreation 1%	2,453,000	2,508,442	-	2,508,442	55,442
Areawide Police Station 1%	1,636,300	1,716,521	-	1,716,521	80,221
Areawide Capital Projects 1%	5,573,500	5,300,721	-	5,300,721	(272,779)
Areawide CIP/Sales Tax Reserve 1%	5,573,500	5,300,721	-	5,300,721	(272,779)
Total general sales tax	<u>26,384,300</u>	<u>25,427,848</u>	-	<u>25,427,848</u>	<u>(956,452)</u>
Liquor sales tax - 3%	535,000	518,734	-	518,734	(16,266)
Miscellaneous	45,000	46,175	-	46,175	1,175
Total revenues	<u>26,964,300</u>	<u>25,992,757</u>	-	<u>25,992,757</u>	<u>(971,543)</u>
<u>Expenditures - Other</u>	<u>381,700</u>	<u>381,700</u>	-	<u>381,700</u>	-
Excess of revenues over expenditures	<u>26,582,600</u>	<u>25,611,057</u>	-	<u>25,611,057</u>	<u>(971,543)</u>
<u>Other financing source (uses):</u>					
Operating transfers to:					
General Fund	(14,354,200)	(14,354,200)	-	(14,354,200)	-
Special Revenue Funds:					
Chemical Dependency	(550,000)	(550,000)	-	(550,000)	-
Roaded Service Area	(450,000)	(450,000)	-	(450,000)	-
Capital Projects Funds	(7,704,500)	(7,704,500)	-	(7,704,500)	-
Enterprise Funds Capital Projects	(2,375,000)	(2,375,000)	-	(2,375,000)	-
Total other financing uses	<u>(25,433,700)</u>	<u>(25,433,700)</u>	-	<u>(25,433,700)</u>	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 1,148,900</u>	177,357	-	177,357	<u>(971,543)</u>
Fund balance at beginning of year		<u>3,728,776</u>	-	<u>3,728,776</u>	
Fund balance at end of year		<u>\$ 3,906,133</u>	-	<u>3,906,133</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Hotel Tax

Comparative Statements of Revenues, Expenditures, Other
Financing Uses and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues</u> - Taxes	\$ 873,788	885,267	846,782
<u>Expenditures</u> - Other	<u>8,400</u>	<u>8,400</u>	<u>6,900</u>
Excess of revenues over expenditures	<u>865,388</u>	<u>876,867</u>	<u>839,882</u>
<u>Other financing uses:</u>			
General Fund	-	(56,700)	(56,700)
Centennial Hall Convention Center Special Revenue Fund	<u>(857,000)</u>	<u>(920,000)</u>	<u>(841,300)</u>
Total other financing uses	<u>(857,000)</u>	<u>(976,700)</u>	<u>(898,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	8,388	(99,833)	(58,118)
Fund balance at beginning of year	<u>25,724</u>	<u>125,557</u>	<u>183,675</u>
Fund balance at end of year	<u>\$ 34,112</u>	<u>25,724</u>	<u>125,557</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Hotel Tax

Schedule of Revenues, Expenditures, Other Financing Uses
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Taxes	\$ 875,000	873,788	-	873,788	(1,212)
<u>Expenditures</u> - Other	<u>8,400</u>	<u>8,400</u>	-	<u>8,400</u>	-
Excess (deficiency) of revenues over expenditures	<u>866,600</u>	<u>865,388</u>	-	<u>865,388</u>	<u>(1,212)</u>
<u>Other financing use</u> - Operating transfer to Centennial Hall Convention Center Special Revenue Fund	<u>(857,000)</u>	<u>(857,000)</u>	-	<u>(857,000)</u>	-
Excess (deficiency) of revenues over expenditures and other financing use	<u>\$ 9,600</u>	8,388	-	8,388	<u>(1,212)</u>
Fund balance at beginning of year		<u>25,724</u>	-	<u>25,724</u>	
Fund balance at end of year		<u>\$ 34,112</u>	-	<u>34,112</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Tax

Comparative Statements of Revenues, Other Financing
Use and Changes in Fund Balance (Deficit)

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
State sources	\$ -	127,156	131,281
Interest	-	206	28
Total revenues	<u>-</u>	<u>127,362</u>	<u>131,309</u>
<u>Other financing use</u> - Operating transfer to Debt Service Fund	<u>(5,700)</u>	<u>(124,300)</u>	<u>(127,200)</u>
Excess (deficiency) of revenues over other financing use	(5,700)	3,062	4,109
Fund balance (deficit) at beginning of year	<u>6,187</u>	<u>3,125</u>	<u>(984)</u>
Fund balance at end of year	<u>\$ 487</u>	<u>6,187</u>	<u>3,125</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Tax

Schedule of Revenues, Other Financing Use and Changes
in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State sources	\$ -	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other financing use -</u>					
Operating transfer to Debt Service Fund	<u>(5,700)</u>	<u>(5,700)</u>	-	<u>(5,700)</u>	-
Excess (deficiency) of revenues over other financing use	<u>\$ (5,700)</u>	<u>(5,700)</u>	-	<u>(5,700)</u>	<u>-</u>
Fund balance at beginning of year		<u>6,187</u>	-	<u>6,187</u>	
Fund balance at end of year		<u>\$ 487</u>	<u>-</u>	<u>487</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Excise Tax

Comparative Statements of Revenues, Other Financing
Use and Changes in Fund Balance (Deficit)

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues</u> - Local sources	\$ 229,822	185,454	195,450
<u>Other financing use</u> - Operating transfer to Chemical Dependency Special Revenue Fund	<u>(200,000)</u>	<u>(200,000)</u>	<u>(164,500)</u>
Excess (deficiency) of revenues over other financing use	29,822	(14,546)	30,950
Fund balance at beginning of year	<u>17,057</u>	<u>31,603</u>	<u>653</u>
Fund balance at end of year	<u>\$ 46,879</u>	<u>17,057</u>	<u>31,603</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Excise Tax

Schedule of Revenues, Other Financing Use and Changes
in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Local sources	\$ 192,000	229,822	-	229,822	37,822
<u>Other financing use</u> - Operating transfer to Chemical Dependency Special Revenue Fund	<u>(200,000)</u>	<u>(200,000)</u>	-	<u>(200,000)</u>	-
Excess (deficiency) of revenues over other financing use	<u>\$ (8,000)</u>	29,822	-	29,822	<u>37,822</u>
Fund balance at beginning of year		<u>17,057</u>	-	<u>17,057</u>	
Fund balance at end of year		<u>\$ 46,879</u>	-	<u>46,879</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

Comparative Statements of Revenues, Expenditures, Other
Financing Source (Use) and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
State sources - Urban Mass Transportation			
Administration grant	\$ 80,679	105,631	259,283
Charges for services	482,816	498,248	502,763
Rental	5,400	5,400	5,400
Other	19,129	19,927	21,362
Total revenues	<u>588,024</u>	<u>629,206</u>	<u>788,808</u>
<u>Expenditures:</u>			
Operations	1,805,727	1,793,969	1,722,634
Maintenance	581,398	591,495	789,408
Total expenditures	<u>2,387,125</u>	<u>2,385,464</u>	<u>2,512,042</u>
Deficiency of revenues over expenditures	(1,799,101)	(1,756,258)	(1,723,234)
<u>Other financing source - Operating transfer</u>			
from Roaded Service Area Special Revenue Fund	<u>1,773,000</u>	<u>1,728,000</u>	<u>1,669,700</u>
Deficiency of revenues and other financing source over expenditures	(26,101)	(28,258)	(53,534)
Fund balance at beginning of year	<u>101,781</u>	<u>130,039</u>	<u>183,573</u>
Fund balance at end of year	<u>\$ 75,680</u>	<u>101,781</u>	<u>130,039</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

Schedule of Revenues, Expenditures, Other Financing Source
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenses or transfers</u>	<u>Adjustment to budgetary basis</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State sources - Urban Mass					
Transportation Administration grant	\$ 94,600	80,679	-	80,679	(13,921)
Charges for services	510,100	482,816	-	482,816	(27,284)
Rental	5,400	5,400	-	5,400	-
Other	24,600	19,129	-	19,129	(5,471)
Total revenues	<u>634,700</u>	<u>588,024</u>	<u>-</u>	<u>588,024</u>	<u>(46,676)</u>
<u>Expenditures and encumbrances:</u>					
Operations	1,767,402	1,805,727	80	1,805,807	(38,405)
Maintenance	640,571	581,398	4,514	585,912	54,659
Total expenditures and encumbrances	<u>2,407,973</u>	<u>2,387,125</u>	<u>4,594</u>	<u>2,391,719</u>	<u>16,254</u>
Deficiency of revenues over expenditures and encumbrances	(1,773,273)	(1,799,101)	(4,594)	(1,803,695)	(30,422)
<u>Other financing source - Operating transfer</u>					
from Roded Service Area					
Special Revenue Fund	<u>1,773,000</u>	<u>1,773,000</u>	<u>-</u>	<u>1,773,000</u>	<u>-</u>
Deficiency of revenues and other financing source over expenditures and encumbrances	\$ <u><u>(273)</u></u>	(26,101)	(4,594)	(30,695)	<u><u>(30,422)</u></u>
Fund balance at beginning of year		<u>101,781</u>	<u>-</u>	<u>101,781</u>	
Fund balance at end of year		\$ <u><u>75,680</u></u>	<u><u>(4,594)</u></u>	<u><u>71,086</u></u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Community Development Block Grant

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Community Development Block Grant	\$ 6,686	193,314	-
Federal reprogrammed loan receipts	-	377	8,983
Bad debt	-	-	4,952
Total revenues	<u>6,686</u>	<u>193,691</u>	<u>13,935</u>
<u>Expenditures:</u>			
Community development and lands management	<u>6,719</u>	<u>210,974</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(33)	(17,283)	13,935
Fund balance at beginning of year	<u>101,284</u>	<u>118,567</u>	<u>104,632</u>
Fund balance at end of year	<u>\$ 101,251</u>	<u>101,284</u>	<u>118,567</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Community Development Block Grant

Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
Community Development Block Grant	\$ 6,686	6,686	-	6,686	-
Federal reprogrammed loan receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	6,686	6,686	-	6,686	-
<u>Expenditures</u> - Community development and lands management					
	<u>6,686</u>	<u>6,719</u>	<u>-</u>	<u>6,719</u>	<u>(33)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	(33)	-	(33)	<u>(33)</u>
Fund balance at beginning of year		<u>101,284</u>	<u>-</u>	<u>101,284</u>	
Fund balance at end of year		<u>\$ 101,251</u>	<u>-</u>	<u>101,251</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Mental Health

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

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
State sources:			
Mental Health Grant	\$ 748,163	789,367	841,186
Alaska Youth Initiative Grant	56,560	57,720	106,567
Charges for Services - Clinic fees	1,612,503	1,350,681	1,624,827
Less: Contractual allowances	(887,709)	(722,528)	(798,919)
Bad debt	(186,297)	(24,522)	(13,396)
Total revenues	<u>1,343,220</u>	<u>1,450,718</u>	<u>1,760,265</u>
<u>Expenditures:</u>			
Alaska Youth Initiative	144,449	129,437	269,897
Clinic	<u>1,960,192</u>	<u>1,894,535</u>	<u>1,940,290</u>
Total expenditures	<u>2,104,641</u>	<u>2,023,972</u>	<u>2,210,187</u>
Deficiency of revenues over expenditures	(761,421)	(573,254)	(449,922)
<u>Other financing source:</u>			
Operating transfer from General Fund	<u>291,900</u>	<u>286,200</u>	<u>120,000</u>
Deficiency of revenues and other financing source over expenditures	(469,521)	(287,054)	(329,922)
Fund balance (deficit) at beginning of year	<u>(161,296)</u>	<u>125,758</u>	<u>455,680</u>
Fund balance (deficit) at end of year	<u>\$ (630,817)</u>	<u>(161,296)</u>	<u>125,758</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Mental Health

Schedule of Revenues, Expenditures, Other Financing Source
and Changes in Fund Balance (Deficit) – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State sources:					
Mental Health Grant	\$ 822,700	748,163	-	748,163	(74,537)
Alaska Youth Initiative Grant	201,200	56,560	-	56,560	(144,640)
Charges for Services - Clinic Fees	1,737,600	1,612,503	-	1,612,503	(125,097)
Less: Contractual allowances	(828,500)	(887,709)	-	(887,709)	(59,209)
Bad debt	(15,000)	(186,297)	-	(186,297)	(171,297)
Other	37,500	-	-	-	(37,500)
Total revenues	<u>1,955,500</u>	<u>1,343,220</u>	-	<u>1,343,220</u>	<u>(612,280)</u>
<u>Expenditures and encumbrances:</u>					
Alaska Youth Initiative	320,800	144,449	-	144,449	176,351
Clinic	<u>2,130,185</u>	<u>1,960,192</u>	<u>48,878</u>	<u>2,009,070</u>	<u>121,115</u>
Total expenditures and encumbrances	<u>2,450,985</u>	<u>2,104,641</u>	<u>48,878</u>	<u>2,153,519</u>	<u>297,466</u>
Deficiency of revenues over expenditures and encumbrances	(495,485)	(761,421)	(48,878)	(810,299)	(314,814)
<u>Other financing source -</u>					
Operating transfer from General Fund	<u>291,900</u>	<u>291,900</u>	-	<u>291,900</u>	-
Deficiency of revenues and other financing source over expenditures and encumbrances	<u>\$ (203,585)</u>	(469,521)	(48,878)	(518,399)	<u>(314,814)</u>
Fund deficit at beginning of year		<u>(161,296)</u>	-	<u>(161,296)</u>	
Fund deficit at end of year		<u>\$ (630,817)</u>	<u>(48,878)</u>	<u>(679,695)</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Chemical Dependency Services

Comparative Statements of Revenues, Expenditures, Other
Financing Sources and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
State sources:			
Health and social services grant	\$ 931,491	931,491	1,078,823
Other grants	286,294	209,650	83,963
Charges for services	1,267,486	1,382,898	1,574,277
Less: Contractual allowances	(881,051)	(937,835)	(1,016,435)
Bad debt	(141,124)	(206,223)	(199,501)
Other	4,676	6,777	22,200
Total revenues	<u>1,467,772</u>	<u>1,386,758</u>	<u>1,543,327</u>
<u>Expenditures:</u>			
Adult and Youth Treatment	-	-	2,455,602
Adult Treatment	2,212,645	2,107,021	-
Youth Treatment	267,655	209,923	-
Total expenditures	<u>2,480,300</u>	<u>2,316,944</u>	<u>2,455,602</u>
Deficiency of revenues over expenditures	(1,012,528)	(930,186)	(912,275)
<u>Other financing sources:</u>			
Operating transfers from:			
General Fund	187,200	183,500	222,300
Special Revenue Funds:			
Sales Tax	550,000	523,800	520,000
Tobacco Excise Tax	200,000	200,000	164,500
Total other financing sources	<u>937,200</u>	<u>907,300</u>	<u>906,800</u>
Deficiency of revenues and other financing sources over expenditures	(75,328)	(22,886)	(5,475)
Fund balance at beginning of year	<u>378,925</u>	<u>401,811</u>	<u>407,286</u>
Fund balance at end of year	<u>\$ 303,597</u>	<u>378,925</u>	<u>401,811</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Chemical Dependency Services

Schedule of Revenues, Expenditures, Other Financing Sources
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
State sources:					
Health and social services grant	\$ 1,054,700	931,491	-	931,491	(123,209)
Other grants	230,253	286,294	-	286,294	56,041
Charges for services	1,503,500	1,267,486	-	1,267,486	(236,014)
Less: Contractual allowances	(1,015,000)	(881,051)	-	(881,051)	133,949
Bad debt	(189,000)	(141,124)	-	(141,124)	47,876
Other	43,600	4,676	-	4,676	(38,924)
Total revenues	<u>1,628,053</u>	<u>1,467,772</u>	<u>-</u>	<u>1,467,772</u>	<u>(160,281)</u>
<u>Expenditures and encumbrances:</u>					
Adult Treatment	2,398,584	2,212,645	47,233	2,259,878	138,706
Youth Treatment	343,339	267,655	206	267,861	75,478
Total expenditures	<u>2,741,923</u>	<u>2,480,300</u>	<u>47,439</u>	<u>2,527,739</u>	<u>214,184</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(1,113,870)	(1,012,528)	(47,439)	(1,059,967)	53,903
<u>Other financing sources:</u>					
Operating transfers from:					
General Fund	187,200	187,200	-	187,200	-
Special Revenue Funds:					
Sales Tax	550,000	550,000	-	550,000	-
Tobacco Excise Tax	200,000	200,000	-	200,000	-
Total other financing sources	<u>937,200</u>	<u>937,200</u>	<u>-</u>	<u>937,200</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and encumbrances	\$ <u>(176,670)</u>	(75,328)	(47,439)	(122,767)	<u>53,903</u>
Fund balance at beginning of year		<u>378,925</u>	<u>-</u>	<u>378,925</u>	
Fund balance at end of year		\$ <u>303,597</u>	<u>(47,439)</u>	<u>256,158</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Centennial Hall Convention Center

Comparative Statements of Revenues, Expenditures, Other Financing
Source and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Rental income	\$ 187,049	153,272	153,844
Concessions	39,400	42,444	46,983
Other	55,605	58,714	60,970
Total revenues	<u>282,054</u>	<u>254,430</u>	<u>261,797</u>
<u>Expenditures:</u>			
Operations	550,020	461,319	542,188
Visitor information	604,200	648,800	598,800
Total expenditures	<u>1,154,220</u>	<u>1,110,119</u>	<u>1,140,988</u>
Deficiency of revenues over expenditures	(872,166)	(855,689)	(879,191)
<u>Other financing source</u> - Operating transfer from Hotel Tax Special Revenue Fund			
	<u>857,000</u>	<u>920,000</u>	<u>841,300</u>
Excess (deficiency) of revenues and other financing source over expenditures	(15,166)	64,311	(37,891)
Fund balance at beginning of year	<u>201,949</u>	<u>137,638</u>	<u>175,529</u>
Fund balance at end of year	<u>\$ 186,783</u>	<u>201,949</u>	<u>137,638</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Centennial Hall Convention Center

Schedule of Revenues, Expenditures, Other Financing
Source and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
Rental income	\$ 171,600	187,049	-	187,049	15,449
Concessions	37,050	39,400	-	39,400	2,350
Other	45,600	55,605	-	55,605	10,005
Total revenues	<u>254,250</u>	<u>282,054</u>	<u>-</u>	<u>282,054</u>	<u>27,804</u>
<u>Expenditures and encumbrances:</u>					
Operations	578,870	550,020	179	550,199	28,671
Visitor information	604,200	604,200	-	604,200	-
Total expenditures and encumbrances	<u>1,183,070</u>	<u>1,154,220</u>	<u>179</u>	<u>1,154,399</u>	<u>28,671</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(928,820)	(872,166)	(179)	(872,345)	56,475
<u>Other financing source - Operating transfer</u>					
from Hotel Tax Special Revenue Fund	<u>857,000</u>	<u>857,000</u>	<u>-</u>	<u>857,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing source over expenditures and encumbrances	<u>\$ (71,820)</u>	(15,166)	(179)	(15,345)	<u>56,475</u>
Fund balance at beginning of year		<u>201,949</u>	<u>-</u>	<u>201,949</u>	
Fund balance at end of year		<u>\$ 186,783</u>	<u>(179)</u>	<u>186,604</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Library Minor Contributions

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues</u> - Donations	\$ 9,060	7,954	12,152
<u>Expenditures</u> - Materials	<u>3,500</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	5,560	7,954	12,152
Fund balance at beginning of year	<u>60,583</u>	<u>52,629</u>	<u>40,477</u>
Fund balance at end of year	<u>\$ 66,143</u>	<u>60,583</u>	<u>52,629</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Library Minor Contributions

Schedule of Revenues, Expenditures
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Donations	\$ 7,700	9,060	-	9,060	1,360
<u>Expenditures</u> - Materials	<u>7,700</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>4,200</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	5,560	-	5,560	<u><u>5,560</u></u>
Fund balance at beginning of year		<u>60,583</u>	<u>-</u>	<u>60,583</u>	
Fund balance at end of year		\$ <u><u>66,143</u></u>	<u><u>-</u></u>	<u><u>66,143</u></u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Pass-through Grants

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
State grants and entitlement	\$ 81,063	85,712	94,175
Federal grants	1,120,235	32,476	-
Total revenues	<u>1,201,298</u>	<u>118,188</u>	<u>94,175</u>
<u>Expenditures:</u>			
HUD Alaska One - pass-through grant	1,120,235	32,476	-
Community projects - pass-through grants:			
Juneau Alliance for the Mentally Ill Aware	5,004	5,259	7,376
Reach/Child, Inc.	24,019	25,240	27,231
Saint Ann's - day care	14,511	15,249	16,452
Juneau Receiving Home	22,017	23,663	25,529
Total expenditures	<u>15,512</u>	<u>16,301</u>	<u>17,587</u>
Total expenditures	<u>1,201,298</u>	<u>118,188</u>	<u>94,175</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Pass-through Grants

Schedule of Revenues, Expenditures
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State grants and entitlement	\$ 79,900	81,063	-	81,063	1,163
Federal grants	<u>1,467,524</u>	<u>1,120,235</u>	<u>-</u>	<u>1,120,235</u>	<u>(347,289)</u>
Total revenues	<u>1,547,424</u>	<u>1,201,298</u>	<u>-</u>	<u>1,201,298</u>	<u>(346,126)</u>
<u>Expenditures:</u>					
HUD Alaska One - pass-through grant	1,467,524	1,120,235	-	1,120,235	347,289
Community projects - pass-through grants:					
Juneau Alliance for the Mentally Ill	4,900	5,004	-	5,004	(104)
Aware	23,700	24,019	-	24,019	(319)
Reach/Child, Inc.	14,300	14,511	-	14,511	(211)
Saint Ann's - day care	21,700	22,017	-	22,017	(317)
Juneau Receiving Home	<u>15,300</u>	<u>15,512</u>	<u>-</u>	<u>15,512</u>	<u>(212)</u>
Total expenditures	<u>1,547,424</u>	<u>1,201,298</u>	<u>-</u>	<u>1,201,298</u>	<u>346,126</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year		<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year		<u>\$ -</u>	<u>-</u>	<u>-</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Land

Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Solid waste management fees	\$ -	371,298	361,356
Interest	134,977	226,593	89,247
Land sales	206,396	527,718	269,177
Rentals	104,280	166,140	207,119
Equity in earnings of AJT Mining Properties, Inc. joint ventures	16,674	7,936	179,186
Gravel sales - Lemon Creek gravel pit	169,084	39,072	51,690
Less bad debts	<u>(145,763)</u>	<u>(38,399)</u>	<u>-</u>
Total revenues	<u>485,648</u>	<u>1,300,358</u>	<u>1,157,775</u>
<u>Expenditures:</u>			
Land management	177,494	187,435	183,390
Land acquisition	149,889	128,859	1,157,908
Land management response	9,830	16,575	1,010
Joint Master Plan - Douglas	2,590	-	14,362
Land Disposal	-	3,258	80,340
Land Selection	45,482	145,467	-
Southeast Alaska Guidance Association grant	24,626	-	-
Lease maintenance	5,165	23,176	22,805
Lemon Creek gravel pit	73,222	26,026	3,954
Miscellaneous lot sales	3,300	4,430	26
Miscellaneous property examinations	31,043	9,053	13,502
Foreclosures and LID payments	-	42,912	5,787
Solid waste management	-	313,985	281,456
Total expenditures	<u>522,641</u>	<u>901,176</u>	<u>1,764,540</u>
Excess (deficiency) of revenues over expenditures	(36,993)	399,182	(606,765)
<u>Other financing sources (uses):</u>			
Operating transfers from:			
General Fund	-	1,330,000	-
Sales Tax Special Revenue Fund	-	2,670,000	-
Operating transfers to:			
General Fund	(25,400)	(23,800)	-
Roaded Service Area Special Revenue Fund	-	(29,800)	-
Total other financing sources (uses)	<u>(25,400)</u>	<u>3,946,400</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing sources (uses)	(62,393)	4,345,582	(606,765)
Fund balance at beginning of year	5,493,719	1,148,137	1,914,902
Equity transfers from (to):			
Capital Projects Funds	12,683	-	(160,000)
Waste Management	<u>(288,810)</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,155,199</u>	<u>5,493,719</u>	<u>1,148,137</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Land

Schedule of Revenues, Expenditures, Other Financing Sources
(Uses) and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Interest	\$ 140,800	134,977	-	134,977	(5,823)
Land sales	79,500	206,396	-	206,396	126,896
Rentals	77,700	104,280	-	104,280	26,580
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	16,674	-	16,674	16,674
Gravel sales - Lemon Creek gravel pit	80,300	169,084	-	169,084	88,784
Less bad debts	-	(145,763)	-	(145,763)	(145,763)
Total revenues	<u>378,300</u>	<u>485,648</u>	<u>-</u>	<u>485,648</u>	<u>107,348</u>
<u>Expenditures:</u>					
Land management	181,764	177,494	2,165	179,659	2,105
Land acquisition	4,042,900	149,889	3,900,000	4,049,889	(6,989)
Land management response	25,000	9,830	7,205	17,035	7,965
Joint Master Plan - Douglas	2,590	2,590	-	2,590	-
Land Selection	156,031	45,482	7,494	52,976	103,055
Southeast Alaska Guidance Association grant	24,626	24,626	-	24,626	-
Lease maintenance	6,900	5,165	-	5,165	1,735
Lemon Creek gravel pit	80,300	73,222	24,054	97,276	(16,976)
Miscellaneous lot sales	4,000	3,300	-	3,300	700
Miscellaneous property examinations	27,000	31,043	10,000	41,043	(14,043)
Foreclosures and LID payments	20,000	-	-	-	20,000
Total expenditures	<u>4,571,111</u>	<u>522,641</u>	<u>3,950,918</u>	<u>4,473,559</u>	<u>97,552</u>
Excess (deficiency) of revenues over expenditures	(4,192,811)	(36,993)	(3,950,918)	(3,987,911)	204,900
<u>Other financing use</u> - Operating transfer to General Fund	<u>(25,400)</u>	<u>(25,400)</u>	<u>-</u>	<u>(25,400)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures, encumbrances and encumbrances and other financing use	(4,218,211)	(62,393)	(3,950,918)	(4,013,311)	204,900
Equity transfer from Capital Projects Funds	12,683	12,683	-	12,683	-
Equity transfer to Waste Management Fund	-	(288,810)	-	(288,810)	(288,810)
Total equity transfers	<u>12,683</u>	<u>(276,127)</u>	<u>-</u>	<u>(276,127)</u>	<u>(288,810)</u>
Excess (deficiency) of revenues and equity transfers over expenditures, encumbrances and other financing use	\$ <u>(4,205,528)</u>	(338,520)	(3,950,918)	(4,289,438)	<u>(83,910)</u>
Fund balance at beginning of year		<u>5,493,719</u>	<u>-</u>	<u>5,493,719</u>	
Fund balance at end of year		\$ <u>5,155,199</u>	<u>(3,950,918)</u>	<u>1,204,281</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Eaglecrest Ski Area

Comparative Statements of Revenues, Expenditures, Other Financing
Sources and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Charges for services:			
Ski tickets	\$ 710,584	388,748	493,992
Ski school fees	112,618	63,848	73,431
Other	424,461	208,656	259,549
Total revenues	<u>1,247,663</u>	<u>661,252</u>	<u>826,972</u>
<u>Expenditures:</u>			
Ski area operations	1,001,771	865,505	920,753
Ski school operations	109,449	89,030	94,070
Ski area maintenance	289,155	194,002	187,092
Total expenditures	<u>1,400,375</u>	<u>1,148,537</u>	<u>1,201,915</u>
Deficiency of revenues over expenditures	(152,712)	(487,285)	(374,943)
<u>Other financing sources</u> - Operating transfers from:			
General Fund	333,100	333,100	333,100
Roaded Service Area Special Revenue Fund	30,000	30,000	30,000
Total other financing sources	<u>363,100</u>	<u>363,100</u>	<u>363,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures	210,388	(124,185)	(11,843)
Fund balance at beginning of the year	<u>38,118</u>	<u>162,303</u>	<u>174,146</u>
Fund balance at end of year	<u>\$ 248,506</u>	<u>38,118</u>	<u>162,303</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Eaglecrest Ski Area

Schedule of Revenues, Expenditures, Other Financing
Sources and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Charges for services:					
Ski tickets	\$ 644,700	710,584	-	710,584	65,884
Ski school fees	111,000	112,618	-	112,618	1,618
Other	301,300	424,461	-	424,461	123,161
Total revenues	<u>1,057,000</u>	<u>1,247,663</u>	<u>-</u>	<u>1,247,663</u>	<u>190,663</u>
<u>Expenditures and encumbrances:</u>					
Ski area operations	987,529	1,001,771	15,179	1,016,950	(29,421)
Ski school operations	98,900	109,449	2,497	111,946	(13,046)
Ski area maintenance	332,500	289,155	10,730	299,885	32,615
Total expenditures and encumbrances	<u>1,418,929</u>	<u>1,400,375</u>	<u>28,406</u>	<u>1,428,781</u>	<u>(9,852)</u>
Deficiency of revenues over expenditures and encumbrances	(361,929)	(152,712)	(28,406)	(181,118)	180,811
<u>Other financing sources - Operating transfers from:</u>					
General Fund	333,100	333,100	-	333,100	-
Roaded Service Area Special Revenue Fund	30,000	30,000	-	30,000	-
Total other financing sources	<u>363,100</u>	<u>363,100</u>	<u>-</u>	<u>363,100</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and encumbrances	\$ <u>1,171</u>	210,388	(28,406)	181,982	<u>180,811</u>
Fund balance at beginning of year		<u>38,118</u>	<u>-</u>	<u>38,118</u>	
Fund balance at end of year		<u>\$ 248,506</u>	<u>(28,406)</u>	<u>220,100</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Downtown Parking

Comparative Statements of Revenues,
Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues</u> - Charges for parking	\$ <u>205,366</u>	<u>184,340</u>	<u>207,127</u>
<u>Expenditures:</u>			
Salaries and fringe benefits	11,627	11,005	68,805
Utilities	19,571	18,587	19,795
Contractual services	32,382	24,181	35,973
Maintenance services	39,906	46,004	40,154
Other	17,024	29,034	39,952
Total expenditures	<u>120,510</u>	<u>128,811</u>	<u>204,679</u>
Excess of revenues over expenditures	84,856	55,529	2,448
Fund balance at beginning of year	<u>210,442</u>	<u>154,913</u>	<u>152,465</u>
Fund balance at end of year	\$ <u><u>295,298</u></u>	<u><u>210,442</u></u>	<u><u>154,913</u></u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Downtown Parking

Schedule of Revenues, Expenditures and Changes,
in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Charges for parking	\$ 206,600	205,366	-	205,366	(1,234)
<u>Expenditures:</u>					
Salaries and fringe benefits	14,400	11,627	-	11,627	2,773
Utilities	20,300	19,571	-	19,571	729
Contractual services	50,300	32,382	-	32,382	17,918
Maintenance services	61,500	39,906	-	39,906	21,594
Other	17,300	17,024	-	17,024	276
Total expenditures	<u>163,800</u>	<u>120,510</u>	-	<u>120,510</u>	<u>43,290</u>
Excess of revenues over expenditures	\$ <u>42,800</u>	84,856	-	84,856	<u>42,056</u>
Fund balance at beginning of year		<u>210,442</u>	-	<u>210,442</u>	
Fund balance at end of year		<u>\$ 295,298</u>	-	<u>295,298</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Port

Comparative Statements of Revenues, Other Financing Use
and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues</u> - Port fees	\$ 1,385,982	1,358,051	1,050,146
<u>Other financing uses:</u>			
Operating transfers to:			
Enterprise Funds Capital Projects	(635,000)	-	-
Debt Service Fund	(824,100)	(965,300)	(918,900)
	<u>(1,459,100)</u>	<u>(965,300)</u>	<u>(918,900)</u>
Excess (deficiency) of revenues over other financing uses	(73,118)	392,751	131,246
Fund balance at beginning of year	<u>1,194,106</u>	<u>801,355</u>	<u>670,109</u>
Fund balance at end of year	\$ <u><u>1,120,988</u></u>	<u><u>1,194,106</u></u>	<u><u>801,355</u></u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Port

Schedule of Revenues, Other Financing Uses
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final <u>Budget</u>	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Port fees	\$ 1,398,700	1,385,982	-	1,385,982	(12,718)
<u>Other financing uses</u> :					
Operating transfers to:					
Enterprise Funds Capital Projects	(635,000)	(635,000)	-	(635,000)	-
Debt Service Fund	<u>(824,100)</u>	<u>(824,100)</u>	-	<u>(824,100)</u>	-
Total other financing uses	(1,459,100)	(1,459,100)	-	(1,459,100)	-
Deficiency of revenues over other financing uses	<u>\$ (60,400)</u>	(73,118)	-	(73,118)	<u>(12,718)</u>
Fund balance at beginning of year		<u>1,194,106</u>	-	<u>1,194,106</u>	
Fund balance at end of year		<u>\$ 1,120,988</u>	<u>-</u>	<u>1,120,988</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Low-income Housing

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Rehabilitation loans	\$ -	-	530,002
Bad debt	-	5,000	-
Total revenues	<u>-</u>	<u>5,000</u>	<u>530,002</u>
<u>Expenditures:</u>			
Affordable Housing Program grant	31,718	-	-
Affordable Housing Loan Program	153	287	200,000
Alaska Housing Development Corporation grant	-	-	168,000
Total expenditures	<u>31,871</u>	<u>287</u>	<u>368,000</u>
Excess (deficiency) of revenues over expenditures	(31,871)	4,713	162,002
Fund balance at beginning of year	<u>934,571</u>	<u>929,858</u>	<u>767,856</u>
Fund balance at end of year	<u>\$ 902,700</u>	<u>934,571</u>	<u>929,858</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Low-income Housing

Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u>	\$ -	-	-	-	-
<u>Expenditures:</u>					
Affordable Housing Program grant	55,000	31,718	23,282	55,000	-
Affordable Housing Loan Program	-	153	-	153	(153)
Total expenditures	<u>\$ 55,000</u>	<u>31,871</u>	<u>23,282</u>	<u>55,153</u>	<u>(153)</u>
Fund balance at beginning of year		<u>934,571</u>	<u>-</u>	<u>934,571</u>	
Fund balance at end of year		<u>\$ 902,700</u>	<u>(23,282)</u>	<u>879,418</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Roaded Service Area

Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Property taxes	\$ 11,074,262	11,322,852	10,900,367
State sources:			
Safe Communities	1,179,189	-	-
State shared revenue	197,913	226,379	228,422
Grants	12,262	22,237	24,998
Forest receipts	179,789	117,661	601,953
Federal source - grant	37	199,812	214,284
Licenses, permits and fees	984,974	957,197	988,902
Fines and forfeitures	373,614	283,734	280,817
Other	2,740	2,392	2,004
Total revenues	<u>14,004,780</u>	<u>13,132,264</u>	<u>13,241,747</u>
<u>Expenditures:</u>			
Parks and recreation	2,063,739	2,106,952	1,996,327
Public safety - police	7,251,393	7,413,115	6,955,286
Public works - roads and street maintenance	2,960,503	2,713,657	2,929,178
Air pollution	-	1,749	2,251
Total expenditures	<u>12,275,635</u>	<u>12,235,473</u>	<u>11,883,042</u>
Excess of revenues over expenditures	<u>1,729,145</u>	<u>896,791</u>	<u>1,358,705</u>
<u>Other financing sources (uses):</u>			
Operating transfers from:			
Special Revenue Funds:			
Sales Tax	450,000	450,000	225,000
Land	-	29,800	-
Enterprise Funds:			
Harbors	-	-	4,500
Operating transfers to:			
Special Revenue Funds:			
Capital Transit	(1,773,000)	(1,728,000)	(1,669,700)
Eaglecrest	(30,000)	(30,000)	(30,000)
Operating transfer to Component Unit	(200,000)	(178,100)	-
Total other financing sources (uses)	<u>(1,553,000)</u>	<u>(1,456,300)</u>	<u>(1,470,200)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	176,145	(559,509)	(111,495)
Fund balance at beginning of year, as previously reported	2,308,589	2,868,728	2,980,223
Cumulative effect of a change in accounting principle	-	(630)	-
Fund balance at beginning of year, as restated	<u>2,308,589</u>	<u>2,868,098</u>	<u>2,980,223</u>
Fund balance at end of year	<u>\$ 2,484,734</u>	<u>2,308,589</u>	<u>2,868,728</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Roaded Service Area

Schedule of Revenues, Expenditures, Other Financing Sources
(Uses) and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Property taxes	\$ 11,092,700	11,074,262	-	11,074,262	(18,438)
State sources:					
Safe Communities	1,178,700	1,179,189	-	1,179,189	489
State shared revenue	213,400	197,913	-	197,913	(15,487)
Grants	24,477	12,262	-	12,262	(12,215)
Forest receipts	100,000	179,789	-	179,789	79,789
Federal source - grant	-	37	-	37	37
Licenses, permits and fees	1,033,150	984,974	-	984,974	(48,176)
Fines and forfeitures	432,500	373,614	-	373,614	(58,886)
Other	-	2,740	-	2,740	2,740
Total revenues	<u>14,074,927</u>	<u>14,004,780</u>	<u>-</u>	<u>14,004,780</u>	<u>(70,147)</u>
<u>Expenditures and encumbrances:</u>					
Parks and recreation	2,261,852	2,063,739	94,049	2,157,788	104,064
Public safety - police	7,607,645	7,251,393	54,334	7,305,727	301,918
Public works - roads and street maintenance	3,168,359	2,960,503	-	2,960,503	207,856
Air pollution	10,000	-	-	-	10,000
Total expenditures and encumbrances	<u>13,047,856</u>	<u>12,275,635</u>	<u>148,383</u>	<u>12,424,018</u>	<u>623,838</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>1,027,071</u>	<u>1,729,145</u>	<u>(148,383)</u>	<u>1,580,762</u>	<u>553,691</u>
<u>Other financing sources (uses):</u>					
Operating transfer from Sales Tax Special Revenue Fund	450,000	450,000	-	450,000	-
Operating transfers to Special Revenue Funds:					
Capital Transit	(1,773,000)	(1,773,000)	-	(1,773,000)	-
Eaglecrest	(30,000)	(30,000)	-	(30,000)	-
Operating transfer to Component Unit	(200,000)	(200,000)	-	(200,000)	-
Total other financing sources (uses)	<u>(1,553,000)</u>	<u>(1,553,000)</u>	<u>-</u>	<u>(1,553,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing uses	<u>\$ (525,929)</u>	<u>176,145</u>	<u>(148,383)</u>	<u>27,762</u>	<u>553,691</u>
Fund balance at beginning of year		<u>2,308,589</u>	<u>-</u>	<u>2,308,589</u>	
Fund balance at end of year		<u>\$ 2,484,734</u>	<u>(148,383)</u>	<u>2,336,351</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

Comparative Statements of Revenues, Expenditures, Other Financing
Source (Use) and Changes in Fund Balance

For the fiscal years ended June 30, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues:</u>			
Property taxes	\$ 1,829,804	1,890,568	1,874,932
State shared revenue - entitlement	22,317	24,321	26,701
State grant	-	-	17,000
Contracted services - fire	447,600	498,900	501,800
Rentals	-	501	501
Other	173	-	-
Total revenues	<u>2,299,894</u>	<u>2,414,290</u>	<u>2,420,934</u>
<u>Expenditures -</u>			
Fire protection services	<u>2,357,478</u>	<u>2,392,306</u>	<u>2,487,693</u>
Excess (deficiency) of revenues over expenditures	(57,584)	21,984	(66,759)
Fund balance at beginning of year	<u>389,477</u>	<u>367,493</u>	<u>434,252</u>
Fund balance at end of year	<u>\$ 331,893</u>	<u>389,477</u>	<u>367,493</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

Schedule of Revenues, Expenditures,
and Changes in Fund Balance – Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1999

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
Property taxes	\$ 1,834,200	1,829,804	-	1,829,804	(4,396)
State shared revenue - entitlement	22,900	22,317	-	22,317	(583)
Contracted services - fire	486,200	447,600	-	447,600	(38,600)
Other	-	173	-	173	173
Total revenues	<u>2,343,300</u>	<u>2,299,894</u>	<u>-</u>	<u>2,299,894</u>	<u>(43,406)</u>
<u>Expenditures and encumbrances -</u>					
Fire protection services	<u>2,480,215</u>	<u>2,357,478</u>	<u>37,516</u>	<u>2,394,994</u>	<u>85,221</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>\$ (136,915)</u>	<u>(57,584)</u>	<u>(37,516)</u>	<u>(95,100)</u>	<u>41,815</u>
Fund balance at beginning of year		<u>389,477</u>	<u>-</u>	<u>389,477</u>	
Fund balance at end of year		<u>\$ 331,893</u>	<u>(37,516)</u>	<u>294,377</u>	

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