

BIENNIAL BUDGET
FISCAL YEAR 2014
YEAR 2 OF THE FY13/FY14 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Merrill Sanford
Mayor

Karen Crane, *Chair*
Assembly Finance Committee

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Assembly Member

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Assembly Member

Jerry Nankervis
Assembly Member

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Assembly Member

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Assembly Member

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Assembly Member

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Assembly Member

Kim Kiefer, *City and Borough Manager*
Rob Steedle, *Deputy City and Borough Manager*
Bob Bartholomew, *Finance Director*
Bonnie Chaney, *Budget Analyst*

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
Library Minor Contributions
Marine Passenger Fee
Affordable Housing

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 12,900	15,100	14,800	15,300	15,400
Interdepartmental Charges	10,700	13,800	13,800	13,800	13,800
Support to Visitor Services:					
Centennial Hall	345,000	354,000	354,000	354,000	374,000
Juneau Convention and Visitors Bureau (JCVB)	773,800	773,800	773,800	773,800	773,800
Total Expenditures	1,142,400	1,156,700	1,156,400	1,156,900	1,177,000
FUNDING SOURCES:					
Hotel Tax Revenue	1,069,200	1,040,000	1,050,000	1,040,000	1,070,000
Fund Balance (To) From	73,200	116,700	106,400	116,900	107,000
Total Funding Sources	\$ 1,142,400	1,156,700	1,156,400	1,156,900	1,177,000
FUND BALANCE	\$ 376,000	259,300	269,600	152,700	162,600

TOBACCO EXCISE TAX FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ -	8,500	8,400	8,600	8,700
Interdepartmental Charges	11,400	17,800	17,800	17,800	7,800
Support to:					
General Fund	410,000	285,000	285,000	285,000	385,000
Social Services Block Grants :					
Operations	764,600	764,600	764,600	764,600	764,600
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	155,400	278,000	278,000	278,000	136,000
Total Expenditures	1,391,400	1,403,900	1,403,800	1,404,000	1,352,100
FUNDING SOURCES:					
Tobacco Excise Tax	1,435,100	1,400,000	1,400,000	1,340,000	1,340,000
Fund Balance (To) From	(43,700)	3,900	3,800	64,000	12,100
Total Funding Sources	\$ 1,391,400	1,403,900	1,403,800	1,404,000	1,352,100
FUND BALANCE	\$ 79,900	76,000	76,100	12,100	64,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 368,900	396,700	388,700	401,000	404,100
Interdepartmental Charges	310,100	352,500	352,500	352,500	362,500
Support to:					
Debt Service	1,552,900	1,481,900	1,481,900	1,097,800	1,507,800
General Fund - Areawide	10,321,000	11,445,000	11,445,000	10,487,000	15,187,000
Areawide Capital Projects	15,447,100	15,318,100	14,518,100	11,332,200	14,317,200
Fire Service Area	1,019,800	1,171,000	1,171,000	1,183,000	933,000
Roaded Service Area	10,231,000	12,994,000	12,994,000	13,039,000	11,139,000
Liquor Sales Tax to Bartlett Regional Hospital	967,600	845,000	845,000	845,000	987,000
Total Expenditures	40,218,400	44,004,200	43,196,200	38,737,500	44,837,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - General Government	8,326,900	8,460,000	8,680,000	8,710,000	8,935,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,326,900	8,460,000	8,680,000	8,710,000	8,935,000
Capital Projects 1%	8,326,900	8,460,000	8,680,000	8,710,000	8,935,000
Emergency Budget Reserve, Capital Projects & Youth Activities 1%	8,327,100	8,460,000	8,680,000	8,710,000	8,935,000
Temporary 1% for Multiple Capital Projects: (1)					
Term 10/01/08 - 09/30/13	8,326,900	8,460,000	8,680,000	2,710,000	2,936,900
Term 10/01/13 - 09/30/18	-	-	-	-	5,998,100
Liquor Sales Tax 3%	896,200	855,000	900,000	855,000	925,000
Charges for Services	15,800	17,400	17,400	17,400	17,400
Support from Capital Projects	20,600	-	-	-	-
Fund Balance (To) From	(2,348,900)	831,800	(1,121,200)	315,100	(779,800)
Total Funding Sources	\$ 40,218,400	44,004,200	43,196,200	38,737,500	44,837,600
FUND BALANCE RESERVE	\$ 8,530,800	8,530,800	8,530,800	8,530,800	9,030,800
AVAILABLE FUND BALANCES	\$ 2,422,300	1,590,500	3,543,500	3,228,400	3,823,300

(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

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to Capital Projects	11,406,700	6,800,000	6,800,000	7,600,000	7,325,000
Total Expenditures	11,412,200	6,805,500	6,805,500	7,605,500	7,330,500
FUNDING SOURCES:					
Port Development Fees	2,634,100	2,851,300	2,844,000	3,009,600	2,925,000
State Marine Passenger Fees	4,096,700	4,389,600	4,151,000	4,649,200	4,477,500
Fund Balance (To) From	4,681,400	(435,400)	(189,500)	(53,300)	(72,000)
Total Funding Sources	\$ 11,412,200	6,805,500	6,805,500	7,605,500	7,330,500
FUND BALANCE	\$ 61,600	497,000	251,100	304,400	323,100

LIBRARY MINOR CONTRIBUTIONS FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 3,700	25,000	25,000	25,000	25,000
Total Expenditures	3,700	25,000	25,000	25,000	25,000
FUNDING SOURCES:					
Donations and Contributions	4,100	4,000	3,800	4,000	4,000
Fund Balance (To) From	(400)	21,000	21,200	21,000	21,000
Total Funding Sources	\$ 3,700	25,000	25,000	25,000	25,000
FUND BALANCE	\$ 143,700	122,700	122,500	101,500	101,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	2,209,000	1,574,100	1,574,100	1,070,300	1,852,800
Roaded Service Area	1,147,600	1,119,000	1,119,000	1,119,000	1,147,000
Fire Service Area	84,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	252,000	277,600	277,600	277,600	270,000
Equipment Replacement	-	175,000	175,000	-	-
Dock	154,000	287,500	287,500	287,500	287,600
Juneau International Airport	159,100	-	-	-	-
Bartlett Regional Hospital	29,400	-	-	-	54,500
Capital Projects	625,800	1,171,800	1,171,800	-	1,118,100
Available for Capital Projects	-	-	-	2,110,000	-
Total Expenditures	4,666,400	4,680,500	4,680,500	4,939,900	4,805,500
FUNDING SOURCES:					
Marine Passenger Fee	4,391,700	4,752,100	4,740,400	5,016,000	4,941,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	1,800	-	-	-	-
Visitor Services	10,600	-	-	-	-
Roaded Service Area	9,400	-	-	-	-
Fund Balance (To) From	252,900	(71,600)	(59,900)	(76,100)	(135,500)
Total Funding Sources	\$ 4,666,400	4,680,500	4,680,500	4,939,900	4,805,500
FUND BALANCE	\$ 19,300	90,900	79,200	155,300	214,700

(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

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 114,100	368,800	69,000	-	-
Total Expenditures	114,100	368,800	69,000	-	-
FUNDING SOURCES:					
Loan repayments	139,600	49,800	89,800	69,000	-
Fund Balance (To) From	(25,500)	319,000	(20,800)	(69,000)	-
Total Funding Sources	\$ 114,100	368,800	69,000	-	-
DESIGNATED FOR LOAN PROGRAM	\$ 316,000	316,000	316,000	316,000	316,000
AVAILABLE FUND BALANCE	\$ 516,100	197,100	536,900	605,900	536,900