

BIENNIAL BUDGET
FISCAL YEARS 2015 AND 2016
YEAR 1 OF THE FY15/FY16 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Merrill Sanford
Mayor

Karen Crane, *Chair*
Assembly Finance Committee

Jerry Nankervis
Assembly Member

Mary Becker
Assembly Member

Carlton Smith
Assembly Member

Loren Jones
Assembly Member

Kate Troll
Assembly Member

Jesse Kiehl
Assembly Member

Randy Wanamaker
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

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 14,400	15,400	14,800	10,700	11,200
Interdepartmental Charges	13,800	13,800	13,800	3,100	3,100
Support to Visitor Services:					
Centennial Hall	354,000	374,000	374,000	475,000	475,000
Juneau Convention and Visitors Bureau (JCVB)	773,800	773,800	773,800	773,800	773,800
Total Expenditures	1,156,000	1,177,000	1,176,400	1,262,600	1,263,100
FUNDING SOURCES:					
Hotel Tax Revenue	1,159,300	1,070,000	1,275,000	1,275,000	1,300,000
Fund Balance (To) From	(3,300)	107,000	(98,600)	(12,400)	(36,900)
Total Funding Sources	\$ 1,156,000	1,177,000	1,176,400	1,262,600	1,263,100
FUND BALANCE	\$ 379,300	272,300	477,900	490,300	527,200

TOBACCO EXCISE TAX FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 8,100	8,700	8,300	13,300	13,900
Interdepartmental Charges	7,800	7,800	7,800	3,100	3,100
Support to:					
General Fund	285,000	274,400	274,400	211,300	211,300
Social Services Block Grants :					
Operations	764,600	875,200	875,200	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	278,000	136,000	136,000	178,000	178,000
Total Expenditures	1,393,500	1,352,100	1,351,700	1,284,600	1,285,200
FUNDING SOURCES:					
Tobacco Excise Tax	1,446,400	1,340,000	1,340,000	1,280,000	1,225,000
Fund Balance (To) From	(52,900)	12,100	11,700	4,600	60,200
Total Funding Sources	\$ 1,393,500	1,352,100	1,351,700	1,284,600	1,285,200
FUND BALANCE	\$ 132,800	120,700	121,100	116,500	56,300

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 387,400	404,100	387,300	403,800	423,200
Interdepartmental Charges	352,500	362,500	362,500	294,600	294,600
Support to:					
Debt Service	1,481,900	1,507,800	1,507,800	2,617,800	2,613,000
General Fund - Areawide	11,445,000	15,297,000	15,297,000	13,788,500	13,992,000
General Fund - Budget Reserve	-	9,030,800	9,030,800	-	-
Areawide Capital Projects	14,518,100	14,317,200	14,317,200	12,612,200	13,937,000
Fire Service Area	1,171,000	933,000	933,000	1,434,000	1,445,900
Roaded Service Area	12,994,000	11,139,000	11,139,000	12,090,500	12,224,000
Liquor Sales Tax to Bartlett Regional Hospital	845,000	987,000	987,000	945,000	945,000
Total Expenditures	43,194,900	53,978,400	53,961,600	44,186,400	45,874,700
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Capital Projects 1%	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Emergency Budget Reserve, Capital Projects & Youth Activities 1%	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Temporary 1% for Multiple Capital Projects: (1)					
Term 10/01/08 - 09/30/13	8,622,800	2,936,900	2,877,600	-	-
Term 10/01/13 - 09/30/18	-	5,998,100	5,842,400	8,735,000	8,805,000
Liquor Sales Tax 3%	918,900	925,000	925,000	934,000	943,000
Charges for Services	15,300	17,400	21,000	21,300	21,500
Fund Balance (To) From	(853,300)	8,361,000	9,415,600	(443,900)	885,200
Total Funding Sources	\$ 43,194,900	53,978,400	53,961,600	44,186,400	45,874,700
FUND BALANCE RESERVE	\$ 8,530,800	-	-	650,000	-
AVAILABLE FUND BALANCES	\$ 3,275,500	3,445,300	2,390,700	2,184,600	1,949,400

(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

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Debt Service	-	-	-	403,900	403,200
Capital Projects	6,800,000	7,325,000	7,325,000	4,100,000	4,100,000
Total Expenditures	6,805,500	7,330,500	7,330,500	4,509,400	4,508,700
FUNDING SOURCES:					
Port Development Fees	2,825,500	2,925,000	2,890,800	2,874,000	2,874,000
State Marine Passenger Fees	4,000,000	4,477,500	4,371,900	4,275,000	4,275,000
Fund Balance (To) From	(20,000)	(72,000)	67,800	(2,639,600)	(2,640,300)
Total Funding Sources	\$ 6,805,500	7,330,500	7,330,500	4,509,400	4,508,700

LIBRARY MINOR CONTRIBUTIONS FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	25,000	-	-	-
Total Expenditures	-	25,000	-	-	-
FUNDING SOURCES:					
Donations and Contributions	3,100	4,000	3,700	3,000	3,000
Fund Balance (To) From	(3,100)	21,000	(3,700)	(3,000)	(3,000)
Total Funding Sources	\$ -	25,000	-	-	-
FUND BALANCE	\$ 146,900	125,900	150,600	153,600	156,600

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,574,100	1,852,800	1,852,800	1,569,800	1,569,800
Roaded Service Area	1,119,000	1,147,000	1,147,000	1,161,500	1,161,500
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau Convention and Visitors Bureau	277,600	270,000	270,000	280,000	280,000
Equipment Replacement	175,000	-	-	-	-
Dock	287,500	287,600	287,600	287,600	287,600
Bartlett Regional Hospital	-	54,500	54,500	61,500	61,500
Capital Projects	1,247,400	1,118,100	1,118,100	1,264,100	-
Available for Capital Projects	-	-	-	-	1,194,300
Total Expenditures	4,756,100	4,805,500	4,805,500	4,700,000	4,630,200
FUNDING SOURCES:					
Marine Passenger Fee	4,728,000	4,941,000	4,818,300	4,790,000	4,790,100
Returned Marine Passenger Fee Proceeds (1)					
General Fund	25,900	-	-	-	-
Visitor Services	19,200	-	-	-	-
Roaded Service Area	30,500	-	-	-	-
Fund Balance (To) From	(47,500)	(135,500)	(12,800)	(90,000)	(159,900)
Total Funding Sources	\$ 4,756,100	4,805,500	4,805,500	4,700,000	4,630,200
FUND BALANCE	\$ 66,800	202,300	79,600	169,600	329,500

(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

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ 69,000	-	-	75,000	-
Total Expenditures	69,000	-	-	75,000	-
FUNDING SOURCES:					
Loan repayments	41,100	-	-	-	-
Fund Balance (To) From	27,900	-	-	75,000	-
Total Funding Sources	\$ 69,000	-	-	75,000	-
FUND BALANCE	\$ 621,500	621,500	621,500	546,500	546,500

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.