

BIENNIAL BUDGET
FISCAL YEARS 2017 AND 2018
YEAR 1 OF THE FY17/FY18 BIENNIAL BUDGET



City and Borough of Juneau Assembly

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Mayor

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Mila Cosgrove, *Deputy City and Borough Manager*
Bob Bartholomew, *Finance Director*
Elisabeth Jensen, *Budget Analyst*

Ex. 132, 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
Library Minor Contributions
Marine Passenger Fee
Affordable Housing
Community Development Block Grant

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 11,100	13,300	13,300	15,600	16,000
Interdepartmental Charges	3,100	3,100	3,100	9,700	9,700
Support to:					
General Fund					
Juneau Convention and Visitors Bureau (JCVB)	-	-	-	811,000	845,000
Visitor Services, Special Revenue Fund					
Centennial Hall	475,000	568,700	568,700	621,500	634,300
Juneau Convention and Visitors Bureau (JCVB)	773,800	815,500	815,500	-	-
Total Expenditures	1,263,000	1,400,600	1,400,600	1,457,800	1,505,000
FUNDING SOURCES:					
Hotel Tax Revenue	1,378,400	1,350,000	1,420,000	1,450,000	1,480,000
Total Funding Sources	1,378,400	1,350,000	1,420,000	1,450,000	1,480,000
FUND BALANCE:					
Beginning of Period	506,000	621,400	621,400	640,800	633,000
Increase/(decrease) in Fund Balance	115,400	(50,600)	19,400	(7,800)	(25,000)
End of Period Fund Balance	\$ 621,400	570,800	640,800	633,000	608,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 13,700	16,500	16,600	20,400	20,900
Interdepartmental Charges	3,100	3,100	3,100	10,500	10,500
Support to:					
General Fund	211,300	894,700	894,700	794,700	794,700
Housing First Grant	-	647,000	647,000	-	-
Social Services Block Grants :					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	178,000	518,000	518,000	518,000	518,000
Capital Projects	-	-	-	400,000	400,000
Total Expenditures	1,285,000	2,958,200	2,958,300	2,622,500	2,623,000
FUNDING SOURCES:					
Tobacco Excise Tax	1,845,800	2,943,000	2,400,000	2,750,000	2,600,000
Total Funding Sources	1,845,800	2,943,000	2,400,000	2,750,000	2,600,000
FUND BALANCE:					
Beginning of Period	111,100	671,900	671,900	113,600	241,100
Increase/(decrease) in Fund Balance	560,800	(15,200)	(558,300)	127,500	(23,000)
End of Period Fund Balance	\$ 671,900	656,700	113,600	241,100	218,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	417,400	503,500	504,200	500,600	514,000
Interdepartmental Charges	294,600	294,600	294,600	316,100	316,100
Support to:					
General Fund	27,313,000	25,626,500	25,626,500	25,226,500	25,576,500
General Fund - Budget Reserve	650,000	1,000,000	1,000,000	1,400,000	1,050,000
Debt Service	2,617,800	2,375,900	2,375,900	2,030,000	2,755,000
Areawide Capital Projects	12,612,200	15,884,100	15,884,100	15,220,000	-
Liquor Sales Tax to Bartlett					
Regional Hospital	945,000	945,000	945,000	945,000	945,000
Available for Capital Projects	-	-	-	-	13,285,000
Total Expenditures	44,850,000	46,629,600	46,630,300	45,638,200	44,441,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	8,768,900	8,960,000	8,960,000	8,870,000	8,580,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Capital Projects 1%	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Liquor Sales Tax 3%	943,900	943,000	960,000	950,000	925,000
Charges for Services	21,100	21,500	21,500	21,500	21,500
Total Funding Sources	44,809,900	45,764,500	45,781,500	45,321,500	43,846,500
FUND BALANCE:					
Beginning of Period	2,778,900	2,738,800	2,738,800	1,890,000	1,573,300
Increase/(decrease) in Fund Balance	(40,100)	(865,100)	(848,800)	(316,700)	(595,100)
End of Period Fund Balance	\$ 2,738,800	1,873,700	1,890,000	1,573,300	978,200

(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

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
Debt Service	403,900	1,849,300	2,094,100	2,093,200	2,095,300
Capital Projects	4,100,000	5,000,000	5,000,000	4,600,000	-
Total Expenditures	4,509,400	6,854,800	7,099,600	6,698,700	2,100,800
FUNDING SOURCES:					
Port Development Fees	2,868,600	2,920,000	2,920,000	2,980,000	3,040,000
State Marine Passenger Fees	4,100,000	4,611,900	4,460,000	4,550,000	4,640,000
Total Funding Sources	6,968,600	7,531,900	7,380,000	7,530,000	7,680,000
FUND BALANCE:					
Beginning Available Fund Balance	658,700	3,117,900	3,117,900	3,398,300	4,229,600
Increase (decrease) in Fund Balance	2,459,200	677,100	280,400	831,300	5,579,200
End of Period Fund Balance	\$ 3,117,900	3,795,000	3,398,300	4,229,600	9,808,800

LIBRARY MINOR CONTRIBUTIONS FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	25,000	25,000	25,000	25,000
Total Expenditures	-	25,000	25,000	25,000	25,000
FUNDING SOURCES:					
Donations and Contributions	24,558	3,000	4,000	3,500	3,500
Total Funding Sources	\$ 24,558	3,000	4,000	3,500	3,500
FUND BALANCE:					
Beginning Fund Balance	152,400	176,900	176,900	155,900	134,400
Increase (decrease) in Fund Balance	24,500	(22,000)	(21,000)	(21,500)	(21,500)
End of Period Fund Balance	176,900	154,900	155,900	134,400	112,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,569,800	1,920,500	1,920,500	1,944,400	1,944,400
Roaded Service Area	1,161,500	1,245,700	1,245,700	1,264,200	1,264,200
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	280,000	310,000	310,000	-	-
Dock	287,600	317,600	317,600	287,600	287,600
Bartlett Regional Hospital	61,500	86,000	86,000	131,600	131,600
Capital Projects	1,264,100	800,200	800,200	1,302,200	-
Total Expenditures	4,700,000	4,755,500	4,755,500	5,005,500	3,703,300
FUNDING SOURCES:					
Marine Passenger Fee	4,846,500	4,867,000	4,867,000	4,965,000	5,060,000
Total Funding Sources	4,846,500	4,867,000	4,867,000	4,965,000	5,060,000
FUND BALANCE:					
Beginning of Period	125,300	271,800	271,800	383,300	342,800
Increase/(decrease) in Fund Balance	146,500	111,500	111,500	(40,500)	1,356,700
End of Period Fund Balance	\$ 271,800	383,300	383,300	342,800	1,699,500

(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

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,600	-	-	-	-
Commodities and Services	70,000	249,000	249,000	-	-
Total Expenditures	72,600	249,000	249,000	-	-
FUNDING SOURCES:					
Loan repayments	-	-	-	-	-
State grant	-	77,000	77,000	-	-
Total Funding Sources	-	77,000	77,000	-	-
FUND BALANCE:					
Beginning of Period	737,700	665,100	665,100	493,100	493,100
Increase/(decrease) in Fund Balance	(72,600)	(172,000)	(172,000)	-	-
End of Period Fund Balance	\$ 665,100	493,100	493,100	493,100	493,100

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.

COMMUNITY DEVELOPMENT BLOCK GRANT

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	111,600	111,600	-	-
Total Expenditures	-	111,600	111,600	-	-
FUNDING SOURCES:					
Loan repayments	-	-	-	-	-
State grant	-	-	-	-	-
Total Funding Sources	-	-	-	-	-
FUND BALANCE:					
Beginning of Period	111,600	111,600	111,600	-	-
Increase/(decrease) in Fund Balance	-	(111,600)	(111,600)	-	-
End of Period Fund Balance	\$ 111,600	-	-	-	-

Note: The Community Development Block Grant Fund comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Community Development Block Grant Fund requires specific Assembly authorization.

NOTES

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