

BIENNIAL BUDGET
YEAR 1 OF THE FY09/FY10 BIENNIAL BUDGET
ADOPTED FISCAL YEAR FY09
APPROVED FISCAL YEAR FY10



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

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Assembly Finance Committee

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Assembly Member

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

Ex. 125, 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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 14,700	15,700	13,500	17,700	18,000
Interdepartmental Charges	9,000	9,500	9,500	12,200	12,200
Support to Visitor Services:					
Centennial Hall	290,000	332,700	332,700	362,600	377,200
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	658,800	709,100	709,100	772,400	791,900
Total Expenditures	972,500	1,067,000	1,064,800	1,164,900	1,199,300
FUNDING SOURCES:					
Hotel Tax Revenue	1,184,200	990,000	1,150,000	1,100,000	1,100,000
Fund Balance (To) From	(211,700)	77,000	(85,200)	64,900	99,300
Total Funding Sources	\$ 972,500	1,067,000	1,064,800	1,164,900	1,199,300
FUND BALANCE	\$ 436,900	359,900	522,100	457,200	357,900

TOBACCO EXCISE TAX FUND

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 11,300	12,100	10,400	8,700	8,900
Interdepartmental Charges	6,900	7,300	7,300	6,000	6,000
Support to:					
Social Services Block Grants	315,000	320,000	320,000	297,300	297,300
Bartlett Regional Hospital	255,000	260,000	260,000	241,500	241,500
Total Expenditures	588,200	599,400	597,700	553,500	553,700
FUNDING SOURCES:					
Tobacco Excise Tax	578,500	570,000	560,000	550,000	550,000
Fund Balance From	9,700	29,400	37,700	3,500	3,700
Total Funding Sources	\$ 588,200	599,400	597,700	553,500	553,700
FUND BALANCE	\$ 57,800	28,400	20,100	16,600	12,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 411,000	441,600	378,400	438,900	447,100
Interdepartmental Charges	251,900	266,600	266,600	302,800	302,800
Support to:					
Debt Service	-	3,150,000	3,150,000	560,000	800,000
General Fund - Areawide	9,570,000	9,602,800	9,602,800	12,122,000	12,121,000
Areawide Capital Projects	13,200,000	16,870,000	16,870,000	18,690,000	18,200,000
Lands	2,165,000	-	-	-	-
Fire Service Area	1,075,000	1,135,300	1,135,300	1,324,600	1,324,000
Roaded Service Area	9,900,000	9,632,900	9,632,900	12,343,400	12,344,000
Liquor Sales Tax to:					
Social Services Block Grants	120,800	125,600	125,600	129,400	133,300
Bartlett Regional Hospital	621,800	646,700	646,700	666,100	686,100
Total Expenditures	<u>37,315,500</u>	<u>41,871,500</u>	<u>41,808,300</u>	<u>46,577,200</u>	<u>46,358,300</u>
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	30,947,200	29,880,000	32,530,000	34,040,000	35,488,000
General Sales - 1%:					
Various Capital Projects	7,736,800	7,470,000	8,132,500	8,510,000	8,872,000
Liquor Sales Tax	826,600	740,000	740,000	775,000	810,000
Miscellaneous	17,200	19,600	17,600	17,900	17,900
Support from:					
Capital Projects	-	7,510,000	7,510,000	-	-
Fund Balance (To) From	(2,212,300)	(3,748,100)	(7,121,800)	3,234,300	1,170,400
Total Funding Sources	<u>37,315,500</u>	<u>41,871,500</u>	<u>41,808,300</u>	<u>46,577,200</u>	<u>46,358,300</u>
FUND BALANCE	\$ 12,207,100	15,955,200	19,328,900	16,094,600	14,924,200

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FEE FUND

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 4,000	4,500	4,500	4,500	4,500
Support to:					
Port Debt Service	935,000	-	-	-	-
Capital Projects	1,200,000	1,800,000	1,800,000	1,750,000	-
Total Expenditures	2,139,000	1,804,500	1,804,500	1,754,500	4,500
FUNDING SOURCES:					
Port Development Fees	2,308,000	1,865,300	3,000,000	3,036,200	3,066,900
Support from Port Debt Service	-	2,300	2,300	-	-
Fund Balance (To) From	(169,000)	(63,100)	(1,197,800)	(1,281,700)	(3,062,400)
Total Funding Sources	\$ 2,139,000	1,804,500	1,804,500	1,754,500	4,500
FUND BALANCE	\$ 59,900	123,000	1,257,700	2,539,400	5,601,800

LIBRARY MINOR CONTRIBUTIONS FUND

	FY07 Actuals	FY08		FY09 Proposed Budget	FY10 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	5,400	4,700	4,200	4,200
Total Expenditures	-	5,400	4,700	4,200	4,200
FUNDING SOURCES:					
Donations	6,900	5,400	4,700	4,200	4,200
Fund Balance To	(6,900)	-	-	-	-
Total Funding Sources	\$ -	5,400	4,700	4,200	4,200
FUND BALANCE	\$ 121,100	121,100	121,100	121,100	121,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	4,000	4,500	4,500	4,500	4,500
Support to:					
General Fund	1,080,200	1,133,900	1,133,900	1,391,500	1,358,500
Roaded Service Area	604,900	604,200	604,200	808,300	809,900
Fire Service Area	66,000	71,200	71,200	90,500	90,500
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	204,400	204,400	204,400	218,000	218,000
Capital Transit	138,000	138,000	138,000	138,000	138,000
Dock	-	-	-	40,000	-
Capital Projects	2,567,400	2,776,900	2,776,900	2,594,200	-
Available for Capital Projects	-	-	-	-	2,597,600
Total Expenditures	<u>4,664,900</u>	<u>4,933,100</u>	<u>4,933,100</u>	<u>5,285,000</u>	<u>5,217,000</u>
FUNDING SOURCES:					
Marine Passenger Fee	4,785,800	4,928,600	4,943,100	5,115,300	5,217,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	30,000	30,500	30,500	-	-
Visitor Services	-	18,700	18,700	-	-
Roaded Service Area	21,700	20,200	20,200	-	-
Dock	9,200	-	-	-	-
Fund Balance (To) From	(181,800)	(64,900)	(79,400)	169,700	-
Total Funding Sources	<u>\$ 4,664,900</u>	<u>4,933,100</u>	<u>4,933,100</u>	<u>5,285,000</u>	<u>5,217,000</u>
FUND BALANCE	\$ 346,000	410,900	425,400	255,700	255,700

(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.

NOTES

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