

BIENNIAL BUDGET
ADOPTED FISCAL YEAR 2010
YEAR 2 OF THE FY09/FY10 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

David Stone, *Chair*
Assembly Finance Committee

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

Ex. 126, 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
Sustainability

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 11,600	17,700	12,800	18,000	18,400
Interdepartmental Charges	9,500	12,200	12,200	12,200	12,200
Support to Visitor Services:					
Centennial Hall	332,700	362,600	362,600	377,200	377,200
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	709,100	772,400	772,400	791,900	791,900
Total Expenditures	1,062,900	1,164,900	1,160,000	1,199,300	1,199,700
FUNDING SOURCES:					
Hotel Tax Revenue	1,284,000	1,100,000	1,100,000	1,100,000	1,000,000
Fund Balance (To) From	(221,100)	64,900	60,000	99,300	199,700
Total Funding Sources	\$ 1,062,900	1,164,900	1,160,000	1,199,300	1,199,700
FUND BALANCE	\$ 658,000	593,100	598,000	498,700	398,300

TOBACCO EXCISE TAX FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 8,900	8,700	9,800	8,900	9,000
Interdepartmental Charges	7,300	6,000	6,000	6,000	6,000
Support to:					
Social Services Block Grants	320,000	297,300	297,300	297,300	273,600
Bartlett Regional Hospital	260,000	241,500	241,500	241,500	222,300
Total Expenditures	596,200	553,500	554,600	553,700	510,900
FUNDING SOURCES:					
Tobacco Excise Tax	566,900	550,000	525,000	550,000	525,000
Fund Balance (To) From	29,300	3,500	29,600	3,700	(14,100)
Total Funding Sources	\$ 596,200	553,500	554,600	553,700	510,900
FUND BALANCE	\$ 28,500	25,000	(1,100)	(4,800)	13,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 325,200	438,900	359,400	447,100	456,500
Interdepartmental Charges	266,600	302,800	302,800	302,800	302,800
Support to:					
Debt Service	3,148,500	560,000	560,000	800,000	720,000
General Fund - Areawide	9,602,800	12,122,000	12,122,000	12,121,000	10,643,200
Areawide Capital Projects	16,870,000	19,090,000	19,090,000	18,200,000	15,600,000
Sustainability (2)	-	2,000,000	2,000,000	-	-
Capital Transit	-	27,500	27,500	-	25,000
Fire Service Area	1,135,300	1,324,600	1,324,600	1,324,000	1,179,500
Roaded Service Area	9,632,900	12,343,400	12,343,400	12,344,000	10,432,300
Liquor Sales Tax to:					
Social Services Block Grants	125,600	129,400	129,400	133,300	157,000
Bartlett Regional Hospital	646,700	666,100	666,100	686,100	705,300
Total Expenditures	41,753,600	49,004,700	48,925,200	46,358,300	40,221,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1%: General Government	8,086,300	8,510,000	8,285,900	8,872,000	7,880,000
Temporary 3%, term 07/01/07 - 06/30/12					
General Government 1%	8,086,300	8,510,000	8,285,900	8,872,000	7,880,000
Capital Projects 1%	8,088,900	8,510,000	8,285,900	8,872,000	7,880,000
Emergency Budget Reserve, Capital Projects & Youth Activities 1%	8,094,000	8,510,000	8,285,900	8,872,000	7,880,000
Temporary 1% for Multiple Capital Projects: (1)					
Term 01/01/06 - 09/30/08	8,088,900	2,540,000	2,696,500	-	-
Term 10/01/08 - 09/20/13	-	5,970,000	5,589,400	8,872,000	7,880,000
Liquor Sales Tax 3%	854,300	775,000	840,000	810,000	840,000
Miscellaneous	17,000	17,900	17,400	17,900	17,400
Support from Capital Projects	7,510,000	-	-	-	-
Fund Balance (To) From	(7,072,100)	5,661,800	6,638,300	1,170,400	(35,800)
Total Funding Sources	\$ 41,753,600	49,004,700	48,925,200	46,358,300	40,221,600
FUND BALANCE RESERVE	\$ 9,786,500	9,734,800	9,526,200	9,699,500	9,778,600
AVAILABLE FUND BALANCES	\$ 9,492,800	3,882,700	3,114,800	1,771,100	2,898,200

(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.

(2) The Sustainability Fund was established to provide loans for energy efficiency projects.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FEE FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 4,500	4,500	4,500	4,500	4,500
Support to:					
Port Debt Service	-	-	-	-	-
Capital Projects	1,800,000	1,750,000	1,750,000	-	1,750,000
Total Expenditures	1,804,500	1,754,500	1,754,500	4,500	1,754,500
FUNDING SOURCES:					
Port Development Fees	3,048,500	3,036,200	2,980,600	3,066,900	2,828,800
Support from Port Debt Service	2,300	-	-	-	-
Fund Balance (To) From	(1,246,300)	(1,281,700)	(1,226,100)	(3,062,400)	(1,074,300)
Total Funding Sources	\$ 1,804,500	1,754,500	1,754,500	4,500	1,754,500
FUND BALANCE	\$ 1,306,200	2,587,900	2,532,300	5,594,700	3,606,600

LIBRARY MINOR CONTRIBUTIONS FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ -	4,200	4,200	4,200	5,200
Total Expenditures	-	4,200	4,200	4,200	5,200
FUNDING SOURCES:					
Donations	4,797	4,200	6,000	4,200	5,200
Fund Balance (To)	(4,797)	-	(1,800)	-	-
Total Funding Sources	\$ -	4,200	4,200	4,200	5,200
FUND BALANCE	\$ 125,900	125,900	127,700	127,700	127,700

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 4,500	4,500	4,500	4,500	4,500
Support to:					
General Fund	1,133,900	1,391,500	1,391,500	1,358,500	1,401,000
Roaded Service Area	604,200	808,300	808,300	809,900	806,500
Fire Service Area	71,200	90,500	90,500	90,500	94,200
Visitor Services -					
Juneau Convention and Visitors					
Bureau (JCVB) and Southeast					
Alaska Marketing Council	204,400	218,000	218,000	218,000	238,500
Capital Transit	138,000	138,000	138,000	138,000	278,000
Dock	-	40,000	40,000	-	154,100
Juneau International Airport	-	-	-	-	271,000
Bartlett Regional Hospital	-	-	-	-	23,000
Capital Projects	2,776,900	3,203,800	3,203,800	-	1,488,000
Available for Capital Projects	-	-	-	2,597,600	-
Total Expenditures	<u>4,933,100</u>	<u>5,894,600</u>	<u>5,894,600</u>	<u>5,217,000</u>	<u>4,758,800</u>
FUNDING SOURCES:					
Marine Passenger Fee	5,070,500	5,115,300	4,967,700	5,217,000	4,714,600
Returned Marine Passenger					
Fee Proceeds (1)					
General Fund	30,500	-	-	-	-
Visitor Services	18,700	-	-	-	-
Roaded Service Area	20,200	-	-	-	-
Capital Projects	540,300	-	-	-	-
Fund Balance (To) From	(747,100)	779,300	926,900	-	44,200
Total Funding Sources	<u>\$ 4,933,100</u>	<u>5,894,600</u>	<u>5,894,600</u>	<u>5,217,000</u>	<u>4,758,800</u>
FUND BALANCE	\$ 1,093,100	313,800	166,200	166,200	122,000

(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

SUSTAINABILITY FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Support to Capital Projects	\$ -	2,000,000	2,000,000	-	-
Total Expenditures	-	2,000,000	2,000,000	-	-
FUNDING SOURCES:					
Support from Sales Tax	-	2,000,000	2,000,000	-	-
Fund Balance From	-	-	-	-	-
Total Funding Sources	\$ -	2,000,000	2,000,000	-	-
FUND BALANCE	\$ -	-	-	-	-