

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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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**  
**Affordable Housing**  
**State Marine Passenger Fee**

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 13,300	13,100	14,200	13,600	13,700
Interdepartmental Charges	12,200	10,800	10,800	10,800	10,800
Support to Visitor Services:					
Centennial Hall	377,200	320,000	320,000	300,000	345,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	791,900	680,200	680,200	698,800	773,800
<b>Total Expenditures</b>	<b>1,194,600</b>	<b>1,024,100</b>	<b>1,025,200</b>	<b>1,023,200</b>	<b>1,143,300</b>
<b>FUNDING SOURCES:</b>					
Hotel Tax Revenue	1,029,600	930,000	1,050,000	930,000	1,090,000
Fund Balance (To) From	165,000	94,100	(24,800)	93,200	53,300
<b>Total Funding Sources</b>	<b>\$ 1,194,600</b>	<b>1,024,100</b>	<b>1,025,200</b>	<b>1,023,200</b>	<b>1,143,300</b>
<b>FUND BALANCE</b>	<b>\$ 398,600</b>	<b>304,500</b>	<b>423,400</b>	<b>330,200</b>	<b>370,100</b>

## TOBACCO EXCISE TAX FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 6,500	6,500	7,000	6,600	6,600
Interdepartmental Charges	6,000	5,200	5,200	5,200	5,200
Support to:					
General Fund	-	533,300	533,300	490,200	410,000
Social Services Block Grants :					
Operations	273,600	764,600	764,600	764,600	764,600
Utilities	-	50,000	50,000	50,000	50,000
Sales Tax Budget Reserve	-	407,100	407,100	72,400	-
Bartlett Regional Hospital	222,300	185,700	185,700	185,700	155,400
<b>Total Expenditures</b>	<b>508,400</b>	<b>1,952,400</b>	<b>1,952,900</b>	<b>1,574,700</b>	<b>1,391,800</b>
<b>FUNDING SOURCES:</b>					
Tobacco Excise Tax	1,000,900	1,574,700	1,470,000	1,574,700	1,465,000
Fund Balance (To) From	(492,500)	377,700	482,900	-	(73,200)
<b>Total Funding Sources</b>	<b>\$ 508,400</b>	<b>1,952,400</b>	<b>1,952,900</b>	<b>1,574,700</b>	<b>1,391,800</b>
<b>FUND BALANCE</b>	<b>\$ 484,700</b>	<b>107,000</b>	<b>1,800</b>	<b>1,800</b>	<b>75,000</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 328,900	378,500	351,700	391,000	391,700
Interdepartmental Charges	302,900	310,100	310,100	310,100	310,100
Support to:					
Debt Service	1,284,500	1,552,900	1,552,900	1,400,000	1,552,900
General Fund - Areawide	10,643,200	10,968,700	10,968,700	10,955,000	10,321,000
Areawide Capital Projects	17,035,500	16,092,600	16,092,600	15,538,500	15,197,100
Capital Transit	25,000	-	-	-	-
Fire Service Area	1,179,500	1,086,000	1,086,000	1,086,000	1,019,800
Roaded Service Area	10,432,300	10,865,000	10,865,000	10,865,000	10,231,000
Liquor Sales Tax to:					
Social Services Block Grants	157,000	-	-	-	-
Bartlett Regional Hospital	705,300	937,300	937,300	937,300	967,600
<b>Total Expenditures</b>	<b>42,094,100</b>	<b>42,191,100</b>	<b>42,164,300</b>	<b>41,482,900</b>	<b>39,991,200</b>
<b>FUNDING SOURCES:</b>					
Sales Tax:					
Permanent 1% -					
General Government	7,624,300	7,815,000	7,725,000	8,097,000	8,040,000
Temporary 3%, term 07/01/07 - 06/30/12					
General Government 1%	7,624,300	7,815,000	7,725,000	8,097,000	8,040,000
Capital Projects 1%	7,624,300	7,815,000	7,725,000	8,097,000	8,040,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	7,624,300	7,815,000	7,725,000	8,097,000	8,040,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/08 - 09/20/13	7,624,300	7,815,000	7,725,000	8,097,000	8,040,000
Liquor Sales Tax 3%	856,900	830,000	848,000	830,000	846,000
Miscellaneous	13,300	17,400	17,400	17,400	17,400
Support from:					
Tobacco Excise Tax	-	407,100	407,100	72,400	-
Sustainability	2,000,000	-	-	-	-
Fund Balance (To) From	1,102,400	1,861,600	2,266,800	78,100	(1,072,200)
<b>Total Funding Sources</b>	<b>\$ 42,094,100</b>	<b>42,191,100</b>	<b>42,164,300</b>	<b>41,482,900</b>	<b>39,991,200</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 9,231,400</b>	<b>9,231,400</b>	<b>8,349,100</b>	<b>7,510,200</b>	<b>8,630,600</b>
<b>AVAILABLE FUND BALANCES</b>	<b>\$ 733,200</b>	<b>(1,128,400)</b>	<b>(651,300)</b>	<b>109,500</b>	<b>139,400</b>

(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 FEE FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 4,500	2,800	2,800	-	5,500
Support to Capital Projects (1)	1,750,000	6,235,000	6,235,000	-	2,575,000
<b>Total Expenditures</b>	<b>1,754,500</b>	<b>6,237,800</b>	<b>6,237,800</b>	<b>-</b>	<b>2,580,500</b>
<b>FUNDING SOURCES:</b>					
Port Development Fees	2,856,900	1,613,900	2,550,600	-	2,579,700
Fund Balance (To) From	(1,102,400)	4,623,900	3,687,200	-	800
<b>Total Funding Sources</b>	<b>\$ 1,754,500</b>	<b>6,237,800</b>	<b>6,237,800</b>	<b>-</b>	<b>2,580,500</b>
<b>FUND BALANCE</b>	<b>\$ 3,688,000</b>	<b>(935,900)</b>	<b>800</b>	<b>800</b>	<b>-</b>

(1) Ordinance 2010-11(AY) is being introduced the same day the FY12 budget is being adopted. In order to properly reflect changes from Ordinance 2010-11(AY), it is included in the FY11 amended budget and projected actuals prior to actual adoption. In the event the ordinance is not adopted, this presentation will be adjusted.

## LIBRARY MINOR CONTRIBUTIONS FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ -	5,200	3,800	5,200	3,800
<b>Total Expenditures</b>	<b>-</b>	<b>5,200</b>	<b>3,800</b>	<b>5,200</b>	<b>3,800</b>
<b>FUNDING SOURCES:</b>					
Donations	5,485	5,200	3,800	5,200	3,800
Fund Balance (To)	(5,485)	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>5,200</b>	<b>3,800</b>	<b>5,200</b>	<b>3,800</b>
<b>FUND BALANCE</b>	<b>\$ 138,600</b>	<b>138,600</b>	<b>138,600</b>	<b>138,600</b>	<b>138,600</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## MARINE PASSENGER FEE FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 4,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,401,000	1,492,400	1,492,400	1,000,300	2,209,000
Roaded Service Area	806,500	823,800	823,800	823,800	869,600
Fire Service Area	94,200	84,000	84,000	84,000	84,000
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	238,500	225,300	225,300	225,300	252,000
Capital Transit	278,000	278,000	278,000	278,000	278,000
Dock	154,100	154,100	154,100	154,100	154,000
Juneau International Airport	271,000	164,000	164,000	164,000	159,100
Bartlett Regional Hospital	23,000	29,600	29,600	29,600	29,400
Capital Projects	1,591,500	1,127,700	1,127,700	-	603,900
Available for Capital Projects	-	-	-	1,781,000	-
<b>Total Expenditures</b>	<b>4,862,300</b>	<b>4,384,400</b>	<b>4,384,400</b>	<b>4,545,600</b>	<b>4,644,500</b>
<b>FUNDING SOURCES:</b>					
Marine Passenger Fee	4,785,000	4,299,000	4,293,900	4,514,000	4,346,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	21,100	47,700	47,700	-	-
Visitor Services	10,200	7,700	7,700	-	-
Roaded Service Area	66,700	48,400	48,400	-	-
Dock	5,500	-	-	-	-
Fund Balance (To) From	(26,200)	(18,400)	(13,300)	31,600	298,500
<b>Total Funding Sources</b>	<b>\$ 4,862,300</b>	<b>4,384,400</b>	<b>4,384,400</b>	<b>4,545,600</b>	<b>4,644,500</b>
<b>FUND BALANCE</b>	<b>\$ 287,000</b>	<b>305,400</b>	<b>300,300</b>	<b>268,700</b>	<b>1,800</b>

(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

	FY10 Actuals	FY11		FY12 Approved Budget	FY12 Adopted Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Support to Sales Tax	\$ 2,000,000	-	-	-	-
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES:</b>					
Support from Capital Projects	2,000,000	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## AFFORDABLE HOUSING FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ 99,300	500,000	100,000	-	460,000
<b>Total Expenditures</b>	<b>99,300</b>	<b>500,000</b>	<b>100,000</b>	<b>-</b>	<b>460,000</b>
<b>FUNDING SOURCES:</b>					
Loan repayments	19,700	-	68,400	-	59,900
Fund Balance (To) From	79,600	500,000	31,600	-	400,100
<b>Total Funding Sources</b>	<b>\$ 99,300</b>	<b>500,000</b>	<b>100,000</b>	<b>-</b>	<b>460,000</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 316,000</b>	<b>316,000</b>	<b>316,000</b>	<b>316,000</b>	<b>316,000</b>
<b>AVAILABLE FUND BALANCE</b>	<b>\$ 571,600</b>	<b>71,600</b>	<b>540,000</b>	<b>540,000</b>	<b>139,900</b>

## STATE MARINE PASSENGER FEE FUND

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Support to Capital Projects	-	-	-	-	4,265,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,265,000</b>
<b>FUNDING SOURCES:</b>					
State Marine Passenger Fees	-	-	-	-	4,265,000
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,265,000</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>