

BIENNIAL BUDGET
FISCAL YEARS 2013 AND 2014
YEAR 1 OF THE FY13/FY14 BIENNIAL BUDGET



City and Borough of Juneau Assembly

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Mayor

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Assembly Finance Committee

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Rob Steedle, *Deputy City and Borough Manager*
Craig Duncan, *Finance Director*
Bonnie Chaney, *Budget Analyst*

Ex. 129, 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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 13,300	13,700	13,600	15,100	15,300
Interdepartmental Charges	10,800	10,800	10,800	13,800	13,800
Support to Visitor Services:					
Centennial Hall	320,000	345,000	345,000	354,000	354,000
Juneau Convention and Visitors Bureau (JCVB)	680,200	773,800	773,800	773,800	773,800
Total Expenditures	1,024,300	1,143,300	1,143,200	1,156,700	1,156,900
FUNDING SOURCES:					
Hotel Tax Revenue	1,074,900	1,090,000	1,030,000	1,040,000	1,040,000
Fund Balance (To) From	(50,600)	53,300	113,200	116,700	116,900
Total Funding Sources	\$ 1,024,300	1,143,300	1,143,200	1,156,700	1,156,900
FUND BALANCE	\$ 449,200	395,900	336,000	219,300	102,400

TOBACCO EXCISE TAX FUND

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 6,400	6,600	6,500	8,500	8,600
Interdepartmental Charges	5,200	5,200	5,200	17,800	17,800
Support to:					
General Fund	533,300	410,000	410,000	285,000	285,000
Social Services Block Grants :					
Operations	764,600	764,600	764,600	764,600	764,600
Utilities	50,000	50,000	50,000	50,000	50,000
Sales Tax Budget Reserve	407,100	-	-	-	-
Bartlett Regional Hospital	185,700	155,400	155,400	278,000	278,000
Total Expenditures	1,952,300	1,391,800	1,391,700	1,403,900	1,404,000
FUNDING SOURCES:					
Tobacco Excise Tax	1,503,700	1,465,000	1,455,000	1,400,000	1,340,000
Fund Balance (To) From	448,600	(73,200)	(63,300)	3,900	64,000
Total Funding Sources	\$ 1,952,300	1,391,800	1,391,700	1,403,900	1,404,000
FUND BALANCE	\$ 36,200	109,400	99,500	95,600	31,600

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 380,900	391,700	389,300	396,700	401,000
Interdepartmental Charges	310,100	310,100	310,100	352,500	352,500
Support to:					
Debt Service	1,552,900	1,552,900	1,552,900	1,481,900	1,097,800
General Fund - Areawide	10,968,700	10,321,000	10,321,000	11,445,000	10,487,000
Areawide Capital Projects	15,892,600	15,447,100	15,447,100	15,318,100	11,332,200
Fire Service Area	1,086,000	1,019,800	1,019,800	1,171,000	1,183,000
Roaded Service Area	10,865,000	10,231,000	10,231,000	12,994,000	13,039,000
Special Assessments	200,000	-	-	-	-
Liquor Sales Tax to Bartlett					
Regional Hospital	937,300	967,600	967,600	845,000	845,000
Total Expenditures	42,193,500	40,241,200	40,238,800	44,004,200	38,737,500
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% -					
General Government	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Capital Projects 1%	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/08 - 09/20/13	7,912,400	8,040,000	8,200,000	8,460,000	2,710,000
Liquor Sales Tax 3%	851,200	846,000	850,000	855,000	855,000
Charges for Services	12,700	17,400	17,400	17,400	17,400
Support from Tobacco Excise Tax	407,100	-	-	-	-
Fund Balance (To) From	1,360,500	(822,200)	(1,628,600)	831,800	315,100
Total Funding Sources	\$ 42,193,500	40,241,200	40,238,800	44,004,200	38,737,500
FUND BALANCE RESERVE	\$ 8,530,800	8,812,300	8,722,800	8,727,200	8,730,800
AVAILABLE FUND BALANCES	\$ 73,300	614,000	1,509,900	673,700	355,000

(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

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	2,800	5,500	5,500	5,500	5,500
Support to Capital Projects	1,500,000	11,575,000	11,575,000	6,800,000	7,600,000
Total Expenditures	1,502,800	11,580,500	11,580,500	6,805,500	7,605,500
FUNDING SOURCES:					
Port Development Fees	2,557,900	2,579,700	2,672,200	2,851,300	3,009,600
State Marine Passenger Fees	-	4,265,000	4,096,700	4,389,600	4,649,200
Fund Balance (To) From	(1,055,100)	4,735,800	4,811,600	(435,400)	(53,300)
Total Funding Sources	\$ 1,502,800	11,580,500	11,580,500	6,805,500	7,605,500
FUND BALANCE	\$ 4,743,000	7,200	(68,600)	366,800	420,100

LIBRARY MINOR CONTRIBUTIONS FUND

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	5,200	3,800	25,000	25,000
Total Expenditures	-	5,200	3,800	25,000	25,000
FUNDING SOURCES:					
Donations and Contributions	4,800	3,800	2,500	4,000	4,000
Fund Balance (To)	(4,800)	1,400	1,300	21,000	21,000
Total Funding Sources	\$ -	5,200	3,800	25,000	25,000
FUND BALANCE	\$ 143,400	142,000	142,100	121,100	100,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,492,400	2,209,000	2,209,000	1,574,100	1,070,300
Roaded Service Area	1,101,800	1,147,600	1,147,600	1,119,000	1,119,000
Fire Service Area	84,000	84,000	84,000	70,000	70,000
Visitor Services - Juneau Convention and Visitors Bureau (JCVB)	225,300	252,000	252,000	277,600	277,600
Equipment Replacement	-	-	-	175,000	-
Dock	154,100	154,000	154,000	287,500	287,500
Juneau International Airport	164,000	159,100	159,100	-	-
Bartlett Regional Hospital	29,600	29,400	29,400	-	-
Capital Projects	1,127,700	603,900	603,900	1,171,800	-
Available for Capital Projects	-	-	-	-	2,110,000
Total Expenditures	4,384,400	4,644,500	4,644,500	4,680,500	4,939,900
FUNDING SOURCES:					
Marine Passenger Fee	4,265,800	4,346,000	4,453,700	4,752,100	5,016,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	47,700	1,800	1,800	-	-
Visitor Services	7,700	10,600	10,600	-	-
Roaded Service Area	48,500	9,400	9,400	-	-
Fund Balance (To) From	14,700	276,700	169,000	(71,600)	(76,100)
Total Funding Sources	\$ 4,384,400	4,644,500	4,644,500	4,680,500	4,939,900
FUND BALANCE	\$ 272,200	(4,500)	103,200	174,800	250,900

(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

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ 100,000	460,000	114,200	368,800	-
Total Expenditures	100,000	460,000	114,200	368,800	-
FUNDING SOURCES:					
Loan repayments	19,100	59,900	49,800	49,800	69,000
Loan Program (To) From	-	-	14,200	301,800	-
Fund Balance (To) From	80,900	400,100	50,200	17,200	(69,000)
Total Funding Sources	\$ 100,000	460,000	114,200	368,800	-
DESIGNATED FOR LOAN PROGRAM	\$ 316,000	316,000	301,800	-	-
AVAILABLE FUND BALANCE	\$ 490,700	90,600	440,500	423,300	492,300