

## SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2016. This section also includes individual statements of revenues, expenditures, and changes in fund balance and budget and actual presentations for all of the following special revenue funds.

### Major Special Revenue Funds

**Sales Tax** - Accounts for revenues received from tax on the sale of goods and services. Funds are designated for use in specific areas and/or for specific purposes as advised by the ballot initiatives for each of the components of the CBJ's permanent and temporary sales tax.

### Non-Major Special Revenue Funds

**Lands** - Accounts for revenues and expenditures relating to land sales, non-enterprise fund leases, and resource sales.

**Hotel Tax** - Accounts for revenues from tax on transient room rentals. Proceeds are used to fund operations of the convention center and the Juneau Convention and Visitors Bureau.

**Tobacco Excise Tax** - Accounts for revenues received from excise taxes levied on the imported value of tobacco products. Funds are used for various social service functions.

**Community Development Block Grant** - Accounted for revenues and expenditures for the Community Development Block Grants received from the State of Alaska for capital improvements of community social service infrastructure including upgrades to homeless shelters and adult day care centers.

**Visitor Services** - Accounts for revenues and expenditures for the operation of the convention center and for support to the Juneau Convention and Visitors Bureau.

**Library Minor Contributions** - Accounts for revenues designated for specific library expenditures.

**Eaglecrest** - Accounts for revenues and expenditures for the operation of a ski area.

**Downtown Parking** - Accounts for revenues and expenditures for parking.

**Port Development** - Accounts for revenue obligated for major port improvements.

**Affordable Housing** - Accounts for a grant from the State to stimulate affordable housing development in the Juneau area. In June 2010, Resolution 2530 formed the Juneau Housing Commission to support affordable housing development. Disbursements from the fund are under the direction of the Assembly.

**Marine Passenger Fee** - Accounts for revenues approved by the voters to mitigate the cost of tourism and tourism development.

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Balance Sheet

June 30, 2016

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
<b>ASSETS</b>				
Equity in central treasury	\$ 4,188,818	370,308	-	-
Receivables, net of allowance for doubtful accounts:				
Accounts	717,830	-	-	-
Taxes	-	340,938	856,984	-
State of Alaska	-	-	-	-
Long-term notes	411,484	-	-	-
Inventories	-	-	-	-
Equity in joint venture	7,477	-	-	-
Total assets	<u>\$ 5,325,609</u>	<u>711,246</u>	<u>856,984</u>	<u>-</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Interfund payable to other funds	\$ -	-	696,831	-
Accounts payable	10,389	-	-	-
Accrued salaries, payroll taxes, and withholdings payable	15,068	-	-	-
Accrued and other liabilities	10,000	-	-	-
Unearned revenues	-	-	-	-
Advance from General Fund	-	-	-	-
Total liabilities	35,457	-	696,831	-
Deferred inflows of resources	461,777	-	-	-
Total liabilities and deferred inflows of resources	<u>497,234</u>	<u>-</u>	<u>696,831</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Inventory	-	-	-	-
Restricted for:				
Other purposes	7,477	-	-	-
Committed to:				
Notes receivable	100,000	-	-	-
Other purposes	2,442,513	703,446	160,153	-
Assigned to:				
Subsequent year expenditures	2,215,100	7,800	-	-
Compensated absences	63,285	-	-	-
Total fund balances	<u>4,828,375</u>	<u>711,246</u>	<u>160,153</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,325,609</u>	<u>711,246</u>	<u>856,984</u>	<u>-</u>



<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>	<u>Affordable Housing</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
534,753	158,153	-	443,709	506,274	694,780	-	6,896,795
42,585	-	-	-	412,673	-	695,089	1,868,177
-	-	-	-	-	-	-	1,197,922
-	-	-	-	-	6,000	-	6,000
-	-	-	-	-	68,315	-	479,799
-	-	255,220	-	-	-	-	255,220
-	-	-	-	-	-	-	7,477
<u>577,338</u>	<u>158,153</u>	<u>255,220</u>	<u>443,709</u>	<u>918,947</u>	<u>769,095</u>	<u>695,089</u>	<u>10,711,390</u>
-	-	-	-	-	-	221,585	918,416
49,849	-	39,573	26,705	-	-	-	126,516
20,039	-	25,028	-	-	-	-	60,135
118,164	-	-	-	-	-	-	128,164
-	-	-	139,095	103,345	-	-	242,440
-	-	90,221	-	-	-	-	90,221
188,052	-	154,822	165,800	103,345	-	221,585	1,565,892
-	-	-	-	-	-	-	461,777
<u>188,052</u>	<u>-</u>	<u>154,822</u>	<u>165,800</u>	<u>103,345</u>	<u>-</u>	<u>221,585</u>	<u>2,027,669</u>
-	-	100,398	-	-	-	-	100,398
-	136,653	-	-	815,602	-	433,004	1,392,736
-	-	-	-	-	68,315	-	168,315
208,463	-	-	277,909	-	700,780	-	4,493,264
151,700	21,500	-	-	-	-	40,500	2,436,600
29,123	-	-	-	-	-	-	92,408
<u>389,286</u>	<u>158,153</u>	<u>100,398</u>	<u>277,909</u>	<u>815,602</u>	<u>769,095</u>	<u>473,504</u>	<u>8,683,721</u>
<u>577,338</u>	<u>158,153</u>	<u>255,220</u>	<u>443,709</u>	<u>918,947</u>	<u>769,095</u>	<u>695,089</u>	<u>10,711,390</u>

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2016

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
<b>REVENUES</b>				
Taxes	\$ -	1,489,743	2,445,572	-
State sources	12,765	-	-	-
Charges for services	-	-	-	-
Contracted services	9,251	-	-	-
Licenses, permits and fees	810	-	-	-
Fines and forfeitures	-	-	-	-
Sales	1,442,546	-	-	-
Repayment of loans	-	-	-	-
Rentals and leases	287,025	-	-	-
Donations and contributions	-	-	-	-
Investment and interest income	52,916	-	-	-
Other	19,136	-	-	-
Total revenues	<u>1,824,449</u>	<u>1,489,743</u>	<u>2,445,572</u>	<u>-</u>
<b>EXPENDITURES</b>				
Finance	-	15,688	18,709	-
Libraries	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	111,640
Lands management	807,271	-	-	-
Affordable housing	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>807,271</u>	<u>15,688</u>	<u>18,709</u>	<u>111,640</u>
Excess (deficiency) of revenues over expenditures	1,017,178	1,474,055	2,426,863	(111,640)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	(300,000)	(1,384,200)	(2,938,600)	-
Total other financing sources (uses)	<u>(300,000)</u>	<u>(1,384,200)</u>	<u>(2,938,600)</u>	<u>-</u>
Net change in fund balances	717,178	89,855	(511,737)	(111,640)
Fund balances (deficits) at beginning of year	<u>4,111,197</u>	<u>621,391</u>	<u>671,890</u>	<u>111,640</u>
Fund balances at end of year	<u>\$ 4,828,375</u>	<u>711,246</u>	<u>160,153</u>	<u>-</u>



<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>	<u>Affordable Housing</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
-	-	-	-	-	-	-	3,935,315
17,377	-	24,786	-	-	6,000	-	60,928
3,750	-	822,800	45,880	2,940,285	-	-	3,812,715
-	-	129,378	-	-	-	-	138,629
73,969	-	148,125	-	-	-	4,957,205	5,180,109
2,735	-	-	42,380	-	-	-	45,115
-	-	31,298	-	-	-	-	1,473,844
-	-	-	-	-	2,002	-	2,002
356,491	-	119,653	263,719	-	-	-	1,026,888
-	6,250	105,871	-	-	-	-	112,121
-	-	-	-	-	-	-	52,916
3,303	-	-	-	-	-	-	22,439
<u>457,625</u>	<u>6,250</u>	<u>1,381,911</u>	<u>351,979</u>	<u>2,940,285</u>	<u>8,002</u>	<u>4,957,205</u>	<u>15,863,021</u>
-	-	-	-	-	-	-	34,397
-	25,000	-	-	-	-	-	25,000
-	-	2,037,598	-	-	-	-	2,037,598
-	-	-	-	-	-	-	111,640
-	-	-	-	-	-	-	807,271
-	-	-	-	-	11,361	-	11,361
-	-	-	456,808	-	-	-	456,808
2,210,919	-	-	-	-	-	-	2,210,919
-	-	-	-	5,500	-	5,500	11,000
<u>2,210,919</u>	<u>25,000</u>	<u>2,037,598</u>	<u>456,808</u>	<u>5,500</u>	<u>11,361</u>	<u>5,500</u>	<u>5,705,994</u>
(1,753,294)	(18,750)	(655,687)	(104,829)	2,934,785	(3,359)	4,951,705	10,157,027
1,721,200	-	662,500	100,000	-	-	178,010	2,661,710
-	-	-	-	(4,594,100)	-	(4,928,010)	(14,144,910)
<u>1,721,200</u>	<u>-</u>	<u>662,500</u>	<u>100,000</u>	<u>(4,594,100)</u>	<u>-</u>	<u>(4,750,000)</u>	<u>(11,483,200)</u>
(32,094)	(18,750)	6,813	(4,829)	(1,659,315)	(3,359)	201,705	(1,326,173)
<u>421,380</u>	<u>176,903</u>	<u>93,585</u>	<u>282,738</u>	<u>2,474,917</u>	<u>772,454</u>	<u>271,799</u>	<u>10,009,894</u>
<u>389,286</u>	<u>158,153</u>	<u>100,398</u>	<u>277,909</u>	<u>815,602</u>	<u>769,095</u>	<u>473,504</u>	<u>8,683,721</u>

## Major Special Revenue Funds

## SALES TAX

## Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

<b>REVENUES</b>	
General sales tax	\$ 46,057,961
Liquor sales tax - 3%	973,806
Miscellaneous	17,075
Total revenues	<u>47,048,842</u>
<b>EXPENDITURES - Finance</b>	<u>769,921</u>
Excess of revenues over expenditures	<u>46,278,921</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers to:	
General Fund	(26,626,500)
Capital Projects Funds	(12,972,100)
Enterprise Funds:	
Bartlett Regional Hospital	(945,000)
Capital Projects	(2,912,000)
General Debt Service Fund	(2,375,900)
Total other financing sources (uses)	<u>(45,831,500)</u>
Net change in fund balance	447,421
Fund balance at beginning of year	<u>2,738,805</u>
Fund balance at end of year	<u><u>\$ 3,186,226</u></u>

## Major Special Revenue Funds

## SALES TAX

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
General sales tax	\$ 44,800,000	44,800,000	46,057,961	1,257,961
Liquor sales tax - 3%	943,000	943,000	973,806	30,806
Miscellaneous	21,500	21,500	17,075	(4,425)
Total revenues	<u>45,764,500</u>	<u>45,764,500</u>	<u>47,048,842</u>	<u>1,284,342</u>
<b>EXPENDITURES - Finance</b>	<u>798,100</u>	<u>798,100</u>	<u>769,921</u>	<u>28,179</u>
Excess of revenues over expenditures	<u>44,966,400</u>	<u>44,966,400</u>	<u>46,278,921</u>	<u>1,312,521</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to:				
General Fund	(26,626,500)	(26,626,500)	(26,626,500)	-
Capital Projects Funds	(12,172,100)	(12,972,100)	(12,972,100)	-
Enterprise Funds:				
Bartlett Regional Hospital	(945,000)	(945,000)	(945,000)	-
Capital Projects	(2,912,000)	(2,912,000)	(2,912,000)	-
General Debt Service Fund	(2,375,900)	(2,375,900)	(2,375,900)	-
Total other financing sources (uses)	<u>(45,031,500)</u>	<u>(45,831,500)</u>	<u>(45,831,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ (65,100)</u>	<u>(865,100)</u>	<u>447,421</u>	<u>1,312,521</u>
Fund balance at beginning of year			<u>2,738,805</u>	
Fund balance at end of year			<u>\$ 3,186,226</u>	

## Non-Major Special Revenue Funds

## LANDS

## Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

<b>REVENUES</b>	
State sources	\$ 12,765
Contracted services	9,251
Licenses, permits & fees	810
Sales	1,442,546
Investment & interest income	52,916
Rental and leases	287,025
Other	19,136
Total revenues	<u>1,824,449</u>
<b>EXPENDITURES - Lands management</b>	<u>807,271</u>
Excess (deficiency) of revenues over expenditures	<u>1,017,178</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers to:	
Capital Projects Fund	<u>(300,000)</u>
Total other financing sources (uses)	<u>(300,000)</u>
Net change in fund balance	717,178
Fund balance at beginning of year	<u>4,111,197</u>
Fund balance at end of year	<u>\$ 4,828,375</u>



## Non-Major Special Revenue Funds

## LANDS

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - positive (negative)
<b>REVENUES</b>				
State sources	\$ -	10,520	12,765	2,245
Contracted services	5,000	5,000	9,251	4,251
Licenses, permits & fees	1,000	1,000	810	(190)
Sales	300,600	300,600	1,442,546	1,141,946
Investment & interest income	17,600	17,600	52,916	35,316
Rental and leases	252,400	252,400	287,025	34,625
Other	-	-	19,136	19,136
Total revenues	<u>576,600</u>	<u>587,120</u>	<u>1,824,449</u>	<u>1,237,329</u>
<b>EXPENDITURES - Lands management</b>	<u>908,900</u>	<u>954,507</u>	<u>812,901</u>	<u>141,606</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(332,300)	(367,387)	1,011,548	1,378,935
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to:				
Capital Projects	-	(300,000)	(300,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance - budgetary basis	<u>\$ (332,300)</u>	<u>(667,387)</u>	711,548	<u>1,378,935</u>
Fund balance at beginning of year			<u>4,111,197</u>	
Fund balance at end of year			4,822,745	
Reconciliation to GAAP fund balance:				
Change in compensated absences, assignment of fund balance			<u>5,630</u>	
Fund balance at end of year - GAAP basis			<u>\$ 4,828,375</u>	

**Non-Major Special Revenue Funds**

**HOTEL TAX**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**

*For the fiscal year ended June 30, 2016*

REVENUES - Hotel tax	\$ 1,489,743
EXPENDITURES - Finance	<u>15,688</u>
Excess of revenues over expenditures	1,474,055
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers to:	
Visitor Services Special Revenue Fund	<u>(1,384,200)</u>
Net change in fund balance	89,855
Fund balance at beginning of year	<u>621,391</u>
Fund balance at end of year	<u>\$ 711,246</u>

## Non-Major Special Revenue Funds

## HOTEL TAX

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Hotel tax	\$ 1,350,000	1,350,000	1,489,743	139,743
EXPENDITURES - Finance	16,400	16,400	15,688	712
Excess of revenues over expenditures	1,333,600	1,333,600	1,474,055	140,455
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to:				
Visitor Services Special Revenue Fund	(1,313,700)	(1,384,200)	(1,384,200)	-
Net change in fund balance	\$ 19,900	(50,600)	89,855	140,455
Fund balance at beginning of year			621,391	
Fund balance at end of year			\$ 711,246	

Non-Major Special Revenue Funds

TOBACCO EXCISE TAX

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

REVENUES - Tobacco excise tax	\$ 2,445,572
EXPENDITURES - Finance	18,709
Excess of revenues over expenditures	2,426,863
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers to:	
General Fund	(2,420,600)
Bartlett Regional Hospital Enterprise Fund	(518,000)
Total other financing sources (uses)	(2,938,600)
Net change in fund balance	(511,737)
Fund balance at beginning of year	671,890
Fund balance at end of year	\$ 160,153

## Non-Major Special Revenue Funds

## TOBACCO EXCISE TAX

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - positive (negative)
REVENUES - Tobacco excise tax	\$ 2,943,000	2,943,000	2,445,572	(497,428)
EXPENDITURES - Finance	19,600	19,600	18,709	891
Excess of revenues over expenditures	<u>2,923,400</u>	<u>2,923,400</u>	<u>2,426,863</u>	<u>(496,537)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to:				
General Fund	(2,420,600)	(2,420,600)	(2,420,600)	-
Bartlett Regional Hospital Enterprise Fund	(518,000)	(518,000)	(518,000)	-
Total other financing sources (uses)	<u>(2,938,600)</u>	<u>(2,938,600)</u>	<u>(2,938,600)</u>	<u>-</u>
Net change in fund balance	\$ <u>(15,200)</u>	<u>(15,200)</u>	(511,737)	<u>(496,537)</u>
Fund balance at beginning of year			<u>671,890</u>	
Fund balance at end of year			\$ <u>160,153</u>	

Non-Major Special Revenue Funds

COMMUNITY DEVELOPMENT BLOCK GRANT

Statement of Revenue, Expenditures and Changes in Fund Balance

*For the fiscal year ended June 30, 2016*

REVENUES - State sources	\$	-
EXPENDITURES - Community development		<u>111,640</u>
Deficiency of revenues over expenditures		(111,640)
Fund balance at beginning of year		<u>111,640</u>
Fund balance at end of year	\$	<u><u>-</u></u>

## Non-Major Special Revenue Funds

## COMMUNITY DEVELOPMENT BLOCK GRANT

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	<u>Original</u>	<u>Final</u>		
REVENUES - State sources	\$ -	-	-	-
EXPENDITURES - Community development	-	111,600	111,640	(40)
Deficiency of revenues over expenditures	\$ -	(111,600)	(111,640)	(40)
Fund balance at beginning of year			111,640	
Fund balance at end of year			\$ -	

## Non-Major Special Revenue Funds

## VISITOR SERVICES

## Statement of Revenues, Expenditures, and Change in Fund Balance

For the fiscal year ended June 30, 2016

<b>REVENUES</b>	
State sources	\$ 17,377
Rental and leases	356,491
Fines and forfeitures	2,735
Charges for services	3,750
Licenses, permits and fees	73,969
Other	3,303
Total revenues	<u>457,625</u>
<b>EXPENDITURES - Tourism and conventions</b>	<u>2,210,919</u>
Deficiency of revenues over expenditures	<u>(1,753,294)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers from General Fund	27,000
Transfers from Special Revenue Funds:	
Hotel Tax	1,384,200
Marine Passenger Fee	310,000
Total other financing sources (uses)	<u>1,721,200</u>
Net change in fund balance	(32,094)
Fund balance at beginning of year	<u>421,380</u>
Fund balance at end of year	<u>\$ 389,286</u>



## Non-Major Special Revenue Funds

## VISITOR SERVICES

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State sources	\$ -	14,475	17,377	2,902
Rental and leases	350,500	350,500	356,491	5,991
Fines and foreitures	300	300	2,735	2,435
Charges for services	3,500	3,500	3,750	250
Licenses, permits, and fees	52,400	52,400	73,969	21,569
Other	-	-	3,303	3,303
Total revenues	<u>406,700</u>	<u>421,175</u>	<u>457,625</u>	<u>36,450</u>
<b>EXPENDITURES - Tourism and conventions</b>	<u>2,207,500</u>	<u>2,299,427</u>	<u>2,251,120</u>	<u>48,307</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,800,800)</u>	<u>(1,878,252)</u>	<u>(1,793,495)</u>	<u>84,757</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from:				
General Fund	27,000	27,000	27,000	-
Special Revenue Funds:				
Hotel Tax	1,313,700	1,384,200	1,384,200	-
Marine Passenger Fee	310,000	310,000	310,000	-
Total other financing sources (uses)	<u>1,650,700</u>	<u>1,721,200</u>	<u>1,721,200</u>	<u>-</u>
Net change in fund balance - budgetary basis	<u>\$ (150,100)</u>	<u>(157,052)</u>	<u>(72,295)</u>	<u>84,757</u>
Fund balance at beginning of year			<u>421,380</u>	
Fund balance at end of year			349,085	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			36,540	
Change in compensated absences, assignment of fund balance			<u>3,661</u>	
Fund balance at end of year - GAAP basis			<u>\$ 389,286</u>	

Non-Major Special Revenue Funds

LIBRARY MINOR CONTRIBUTIONS

Statement of Revenues, Expenditures and Changes in Fund Balance

*For the fiscal year ended June 30, 2016*

REVENUES - Donations and contributions	\$ 6,250
EXPENDITURES - Libraries	<u>25,000</u>
Deficiency of revenues over expenditures	(18,750)
Fund balance at beginning of year	<u>176,903</u>
Fund balance at end of year	<u><u>\$ 158,153</u></u>

## Non-Major Special Revenue Funds

## LIBRARY MINOR CONTRIBUTIONS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations and contributions	\$ 3,000	3,000	6,250	3,250
EXPENDITURES - Libraries	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>\$ (22,000)</u>	<u>(22,000)</u>	(18,750)	<u>3,250</u>
Fund balance at beginning of year			<u>176,903</u>	
Fund balance at end of year			<u>\$ 158,153</u>	

## Non-Major Special Revenue Funds

## EAGLECREST

## Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

<b>REVENUES</b>	
State sources	\$ 24,786
Charges for services	822,800
Contracted services	129,378
Licenses, permits & fees	148,125
Sales	31,298
Rentals and leases	119,653
Donations & contributions	105,871
Total revenues	<u>1,381,911</u>
<b>EXPENDITURES - Recreation</b>	<u>2,037,598</u>
Deficiency of revenues over expenditures	<u>(655,687)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers from:	
General Fund	<u>662,500</u>
Total other financing sources (uses)	<u>662,500</u>
Net change in fund balance	6,813
Fund balance at beginning of the year	<u>93,585</u>
Fund balance at end of year	<u>\$ 100,398</u>

## Non-Major Special Revenue Funds

EAGLECREST

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - positive <u>(negative)</u>
<b>REVENUES</b>				
State shared revenue	\$ -	21,155	24,786	3,631
Charges for services	1,371,000	1,371,000	822,800	(548,200)
Contracted services	132,700	132,700	129,378	(3,322)
Licenses, permits & fees	284,000	284,000	148,125	(135,875)
Sales	45,000	45,000	31,298	(13,702)
Rentals and leases	273,000	273,000	119,653	(153,347)
Donations and contributions	75,000	175,000	105,871	(69,129)
Total revenues	<u>2,180,700</u>	<u>2,301,855</u>	<u>1,381,911</u>	<u>(919,944)</u>
<b>EXPENDITURES - Recreation</b>	<u>2,841,700</u>	<u>2,962,855</u>	<u>2,037,598</u>	<u>925,257</u>
Deficiency of revenues over expenditures and encumbrances	<u>(661,000)</u>	<u>(661,000)</u>	<u>(655,687)</u>	<u>5,313</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from:				
General Fund	637,500	637,500	637,500	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources (uses)	<u>662,500</u>	<u>662,500</u>	<u>662,500</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,500</u>	<u>1,500</u>	6,813	<u>5,313</u>
Fund balance at beginning of year			<u>93,585</u>	
Fund balance at end of year			<u>\$ 100,398</u>	

## Non-Major Special Revenue Funds

## DOWNTOWN PARKING

## Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

<b>REVENUES</b>	
Charges for services	\$ 45,880
Fines and forfeitures	42,380
Rentals and leases	263,719
Total revenues	<u>351,979</u>
<b>EXPENDITURES - Public Transportation</b>	<u>456,808</u>
Deficiency of revenues over expenditures	<u>(104,829)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers from:	
General Fund	100,000
Total other financing sources (uses)	<u>100,000</u>
Net change in fund balance	(4,829)
Fund balance at beginning of year	<u>282,738</u>
Fund balance at end of year	<u>\$ 277,909</u>

## Non-Major Special Revenue Funds

## DOWNTOWN PARKING

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Rentals and leases	\$ 309,400	309,400	263,719	(45,681)
Fines and forfeitures	38,500	38,500	42,380	3,880
Charges for services	40,000	40,000	45,880	5,880
Total revenues	<u>387,900</u>	<u>387,900</u>	<u>351,979</u>	<u>(35,921)</u>
<b>EXPENDITURES - Public transportation</b>	<u>495,400</u>	<u>498,695</u>	<u>456,808</u>	<u>41,887</u>
Deficiency of revenues over expenditures and encumbrances	(107,500)	(110,795)	(104,829)	5,966
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from:				
Roaded Service Area Special Revenue Fund	100,000	100,000	100,000	-
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (7,500)</u>	<u>(10,795)</u>	<u>(4,829)</u>	<u>5,966</u>
Fund balance at beginning of year			<u>282,738</u>	
Fund balance at end of year			<u>\$ 277,909</u>	

Non-Major Special Revenue Funds

PORT DEVELOPMENT

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

<b>REVENUES</b>	
Charges for services	\$ 2,940,285
<b>EXPENDITURES - Other</b>	<u>5,500</u>
Excess of revenues over expenditures	<u>2,934,785</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers to Debt Service Fund	(2,094,100)
Transfers to Enterprise Funds Capital Projects	(2,500,000)
Total other financing sources (uses)	<u>(4,594,100)</u>
Net change in fund balance	(1,659,315)
Fund balance at beginning of year	<u>2,474,917</u>
Fund balance at end of year	<u>\$ 815,602</u>



## Non-Major Special Revenue Funds

## PORT DEVELOPMENT

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State sources	\$ 4,611,900	4,611,900	-	(4,611,900)
Charges for services	2,920,000	2,920,000	2,940,285	20,285
Total revenues	<u>7,531,900</u>	<u>7,531,900</u>	<u>2,940,285</u>	<u>(4,591,615)</u>
<b>EXPENDITURES - Other</b>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Excess of revenues over expenditures	7,526,400	7,526,400	2,934,785	(4,591,615)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to Debt Service Fund	(1,849,300)	(2,094,100)	(2,094,100)	-
Transfers to Enterprise Funds Capital Projects	(5,000,000)	(7,500,000)	(2,500,000)	5,000,000
Total other financing sources (uses)	<u>(6,849,300)</u>	<u>(9,594,100)</u>	<u>(4,594,100)</u>	<u>5,000,000</u>
Net change in fund balance	<u>\$ 677,100</u>	<u>(2,067,700)</u>	<u>(1,659,315)</u>	<u>408,385</u>
Fund balance at beginning of year			<u>2,474,917</u>	
Fund balance at end of year			<u>\$ 815,602</u>	

Non-Major Special Revenue Funds

AFFORDABLE HOUSING

Statement of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal year ended June 30, 2016*

<b>REVENUES</b>	
State sources	\$ 6,000
Loan repayments	2,002
Total revenues	<u>8,002</u>
<b>EXPENDITURES</b>	
Affordable Housing Program	<u>11,361</u>
Deficiency of revenues over expenditures	(3,359)
Fund balance at beginning of year	<u>772,454</u>
Fund balance at end of year	<u>\$ 769,095</u>

## Non-Major Special Revenue Funds

## AFFORDABLE HOUSING

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State sources	\$ -	77,000	6,000	(71,000)
Loan repayments	-	-	2,002	2,002
Total revenues	-	77,000	8,002	(68,998)
<b>EXPENDITURES</b>				
Affordable Housing Program	100,000	254,361	11,361	243,000
Deficiency of revenues over expenditures	\$ (100,000)	(177,361)	(3,359)	174,002
Fund balance at beginning of year			772,454	
Fund balance at end of year			\$ 769,095	

## Non-Major Special Revenue Funds

## MARINE PASSENGER FEE

## Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2016

REVENUES - Marine passenger fees	\$ 4,957,205
EXPENDITURES - Other	<u>5,500</u>
Excess of revenues over expenditures	<u>4,951,705</u>
OTHER FINANCING SOURCES (USES)	
Transfers from:	
General Fund	85,777
Capital Projects Funds	92,233
Transfers to:	
General Fund	(3,358,433)
Visitor Services, Special Revenue Fund	(310,000)
Enterprise Funds:	
Bartlett Regional Hospital	(86,000)
Dock	(317,600)
Capital Projects	(650,200)
Capital Projects Funds	(205,777)
Total other financing sources (uses)	<u>(4,750,000)</u>
Net change in fund balance	201,705
Fund balance at beginning of year	<u>271,799</u>
Fund balance at end of year	<u><u>\$ 473,504</u></u>

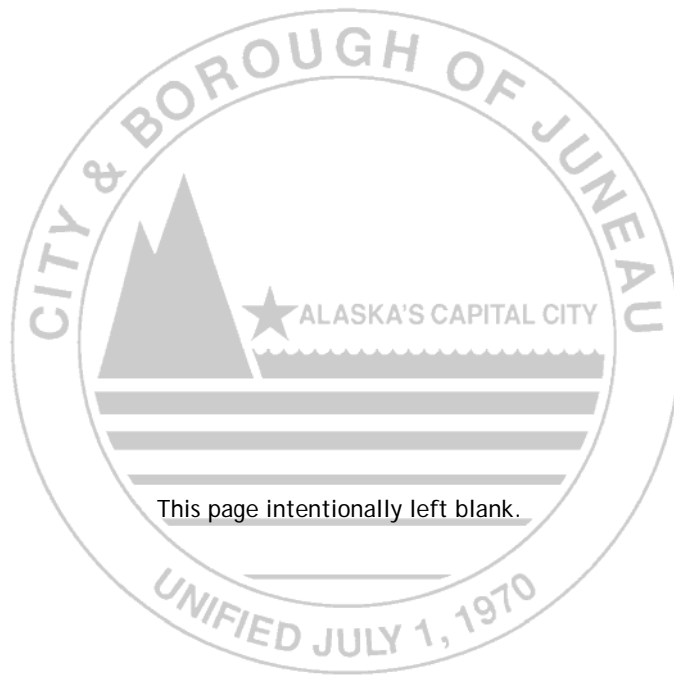
## Non-Major Special Revenue Funds

## MARINE PASSENGER FEE

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,867,000	4,867,000	4,957,205	90,205
EXPENDITURES - Other	5,500	5,500	5,500	-
Excess of revenues over expenditures	4,861,500	4,861,500	4,951,705	90,205
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from:				
General Fund	-	85,777	85,777	-
Capital Projects Funds	-	92,233	92,233	-
Transfers to:				
General Fund	(3,236,200)	(3,358,433)	(3,358,433)	-
Visitor Services, Special Revenue Fund	(310,000)	(310,000)	(310,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(86,000)	(86,000)	(86,000)	-
Dock	(317,600)	(317,600)	(317,600)	-
Capital Projects	(650,200)	(650,200)	(650,200)	-
Capital Projects Funds	(150,000)	(205,777)	(205,777)	-
Total other financing sources (uses)	(4,750,000)	(4,750,000)	(4,750,000)	-
Net change in fund balance	\$ 111,500	111,500	201,705	90,205
Fund balance at beginning of year			271,799	
Fund balance at end of year			\$ 473,504	



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