

Revenue Detail - Descriptions and Assumptions

INTERFUND REVENUES FROM:

Contributions From Other Funds - Revenue received by the General Fund and the Land Enterprise Fund from Interfund Charges. These are charges for services provided by administrative departments. The services rendered include legal representation, computer support, financial services, space rental, and other administrative charges. The expenses to other funds are based on the estimated levels of services provided. Interfund charges to the School District are restricted to legal representation, insurance coverage, and safety inspections. FY 2003 revenues are based on estimates of services to be provided to other funds.

Contribution from Service Areas - Revenue received by the General fund for administration of the road and fire service areas. Beginning in FY 2000 the Borough began recovering more of the administrative and overhead costs associated with supporting road service areas. A new formula was used to distribute these costs among the service areas with an anticipated cost recovery of 50% of the road service costs in FY 2003.

Contribution from Indirects - Revenue received by the General Fund for administering federal, state and local grants. At present, the Borough charges a 10% administration fee to cover the costs of purchasing, legal, payroll, accounts payable, grant coordination, and billings, etc., related to grants. The FY 2003 revenue estimate is based on departments analysis of grant activity that will take place in FY 2003 at the applicable administrative rates.

OPERATING TRANSFERS

When the General Fund or other funds make a contribution to another fund, it becomes a revenue in the receiving fund.

CONTRIBUTION FROM FUND BALANCE/RETAINED EARNINGS

Each year fund balances are reviewed to determine if excess funds are available for use in the next year's budget. Likewise, when a fund balance falls below the prudent fund balance level, 15-20% for the most operating funds, funds are not considered available for use. Use of fund balance appears as a revenue source (contribution from), and an increase in fund balance appears as an expenditure (contribution to).

**FY 2002-2003 Budget
Fairbanks North Star Borough**

Revenue Detail

REVENUE SOURCE	1999/00 Actual	2000/01 Actual	2001/02 Approved	2001/02 Revised	2002/03 Recommended	2002/03 Approved
INTERFUND REVENUES FROM:						
Transportation Enterprise Fund	488,291	495,980	570,780	570,780	559,120	559,120
Vehicle Equipment Fleet Fund	2,142	8,581	10,220	10,220	16,470	16,470
Land Management Enterprise Fund	187,843	217,504	230,710	230,710	271,290	271,290
Education	1,023,735	855,683	1,078,010	1,078,010	1,147,610	1,147,610
Non-Areawide Fund	197,169	181,261	218,080	218,080	221,450	221,450
SW Collection District Fund	77,885	91,437	108,300	108,300	102,780	102,780
SW Disposal Fund	375,458	464,502	437,710	437,710	491,640	491,640
Enhanced 911 Fund	13,876	8,372	8,730	8,730	9,980	9,980
Community Center Enterprise Fund	292,259	283,787	300,900	300,900	325,700	325,700
Service Areas	158,796	148,724	157,540	157,540	166,440	166,440
Indirect Charges to Grants	196,949	352,483	170,000	170,000	270,000	270,000
IGCP to Land Enterprise Fund	43,146	40,528	39,160	39,160	40,100	40,100
SUB-TOTAL INTERFUND REVENUES	3,057,549	3,148,842	3,330,140	3,330,140	3,622,580	3,622,580
OPERATING TRANSFERS						
Gen. Fund to Debt Service	13,667,650	11,624,390	12,790,980	12,790,980	12,860,640	12,860,640
Gen. Fund to Transportation	2,034,180	1,654,100	2,215,820	2,215,820	2,357,070	2,357,070
Gen. Fund to Child Care	29,179	41	25,080	25,080	25,080	25,080
Gen. Fund to Special Rev.-HSS Grants	180,162	219,046	226,790	226,790	228,850	228,850
Gen. Fund to Education	30,690,780	32,045,700	32,545,700	32,555,700	33,545,700	33,545,700
Gen. Fund to Capital Budget Projects	3,262,205	259,023	481,360	886,106	476,000	676,000
Gen. Fund to Facilites Major Maint. Res.		2,397,500	1,500,000	1,500,000	1,500,000	1,500,000
Gen. Fund to Community Activity Center	762,720	788,420	784,510	784,510	833,560	833,560
Gen. Fund to Special Revenue Funds	183,380	65,510	-	2,270	-	-
Gen. Fund to Land Projects Fund	95,500	15,000	-	-	-	-
Land Enterprise Fund to Projects	517,708	-	-	-	-	494,480
NAW Fund to Debt Service	260,570	257,570	256,860	256,860	255,420	255,420
NAW to Capital Budget Projects	64,324	63,260	18,000	18,000	-	-
Land Enterprise to General Fund	-	-	-	-	51,140	551,140
SW Disposal to SW Capital Budget	1,215,248	2,631,869	1,009,940	1,009,940	440,000	440,000
CAC to General Fund	-	-	150,000	150,000	-	-
CAC to Capital Budget	16,500	-	70,000	70,000	-	158,000
E911 to Special Revenue Fund	-	-	-	-	-	-
Transit to Capital Budget	152,500	-	-	-	-	-
Veh. Equip. Fleet Fund Cont. to Capital	-	-	42,000	42,000	39,000	39,000
SUB-TOTAL FOR OP. TRANSFERS	53,132,606	52,021,429	52,117,040	52,534,056	52,612,460	53,964,940
CONTRIBUTIONS FROM FUND BALANCE/RETAINED EARNINGS:						
Vehicle Equipment Fleet Fund	-	-	13,960	13,960	84,630	84,630
General Fund	-	-	500,000	916,996	695,810	880,740
Land Enterprise Fund (from Contrib. Capital)	-	-	183,330	183,330	420,530	1,415,010
Transportation Enterprise Fund	-	-	-	4,778	-	-
Community Activity Center Fund	-	-	171,650	171,650	-	-
CAC Reserve Fund Balance (to Capital Budget)	-	-	70,000	70,000	-	158,000
Non-Areawide Fund	-	-	60,000	60,000	-	-
SW Collection District Fund	-	-	-	10,000	391,600	391,860
SW Disposal Fund (from Contrib. Capital)	-	-	-	-	981,270	981,270
Debt Service Fund	-	-	84,700	84,700	15,430	15,430
Enhanced 911	-	-	-	-	-	-
SUB-TOTAL CONTR FROM FUND BAL.	-	-	1,083,640	1,515,414	2,589,270	3,926,940