

Revenue Detail - Descriptions and Assumptions

STATE REVENUE

Aid For School Construction - This is state aid to organized boroughs or cities for retirement of debt for school construction. The state computes the entitlement at various percentages (presently 70-90%) based upon year of authorization on the debt. FY 2003 estimate is based on anticipated state funding at 100% of the entitlement. Debt Service Reimbursement Entitlement can be found in the Debt Service Section of the Expenditure Budget.

Safe Communities Program – Safe Communities funding is allocated by the State to local communities. The funding is to be used for a set of ranked service priorities for municipalities and the local policymakers determine the priorities of how the funding will be used to benefit the community. The FY 2003 budget is based on FY 2002 actuals.

State Shared Revenue – This program provides state assistance for local government operations. Distribution is based on a formula using population, locally generated revenues, and taxable resources. The FY 2003 budget is based on FY 2002 actuals.

Alaska State Housing - Represents payment-in-lieu of taxes on rental housing property owned by the Alaska State Housing Authority. FY 2003 estimate is based on FY 2000 actuals. The payment is the lesser of 10% of the shelter rent charged or the actual tax levied.

Alaska Interior Regional - Interior Regional Housing Authority (I.R.H.A.) represents payment in-lieu of taxes for properties owned by I.R.H.A. These properties were acquired through funding from HUD in order to place eligible families in the Mutual Help Home ownership Opportunity Program. FY 2003 estimate is based on FY 2000 actuals.

Amusement and Gaming - A specific state shared revenue on amusement and gaming devices. Fifty percent of the gross revenues from licensing, excluding distribution, fees, penalties, and cost of collections are returned to the local government in which the revenue is collected. The state legislature notified municipalities that this revenue would be cut beginning in FY 1999.

Telephone and Electricity Co-Op - A specific state shared revenue on telephone and electric cooperatives. One hundred percent of revenue taxes in excess of the amount expended for collection are returned to the local government where the tax was incurred. FY 2003 is based on recent historical data.

Fish Tax - A specific state shared revenue received from taxes levied on fisheries. Fifty percent of the taxes collected are returned to the organized borough wherein the fishery is located. FY 1998 revenues are reflected as part of FY 1999's actuals. FY 2002 is based on recent historical data.

Air Quality Grant – Grant revenues received to help cover the operational costs of administering the air quality program.

Ardor Grant Economic Development – The borough received Ardor (Alaska Regional Development Organization) grant funds for the first time in FY 2001. FY 2003 anticipates receiving the grant again to assist with operational costs of the economic development program

Federal Transit Authority Operating Grant – Grant revenues received to help cover the operational costs of administering an urban mass transit system

FEMA Emergency Management Grant - Pass-through Federal Emergency Management Grant (FEMA Grant) used to help offset the cost of the emergency management program. FY 2003 projected revenue is based on current year funding.

Child Care Assistance Program - Funds are available to municipalities to assist eligible parents with child care costs. To be eligible, the parent(s) must be working or attending school and must meet income guidelines. The municipality determines the parents' eligibility and makes payments to licensed or registered homes and centers on their behalf.

Health & Social Services Grant – As part of the Borough's limited health and social services powers, the Borough receives Health & Social Service grant funding which requires a 30% local match. These funds are allocated to local non-profit agencies by the Borough health and Social Services Commission to address essential human service needs in the community. Grants are allocated on the basis of the local non-profits ability to fulfill a critical community service need. Prior to FY 2001 the local match was appropriated in non-departmental and the state grant was appropriated through a supplemental ordinance. To accurately reflect the cost of the Health & Social service program, the state and local portion of the grant are now being appropriated as part of the division that administers the grant (Child Care division under Financial Services).

Information and Referral Grant – A new grant provided to the Child Care Assistance program to assist parents with finding child care.

**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
STATE REVENUE						
Aid for School Construction	10,418,825	7,904,023	8,965,590	8,965,590	8,977,640	8,977,640
Safe Communities Program						
Areawide	1,206,230	1,071,267	1,145,930	1,145,930	1,145,930	1,145,930
State Shared Revenue						
Areawide	507,311	448,677	444,220	444,220	444,220	444,220
Non-Areawide	14,209	11,388	11,390	11,390	11,390	11,390
SW Collection District	23,267	19,742	19,740	19,740	19,740	19,740
Alaska State Housing	21,756	18,927	21,800	21,800	21,800	21,800
Alaska Interior Regional	24,000	5,977	24,000	24,000	24,000	24,000
Telephone & Electricity Co-op	283,600	285,940	283,000	283,000	283,000	283,000
Fish Tax	48	533	40	40	40	40
Air Quality Grant	-	-	54,000	-	-	-
ARDOr Grant Economic Development	-	-	50,000	-	-	-
Transit Operations Grant	-	-	90,000	-	-	-
FEMA Emergency Mngmt Grant	44,500	44,500	44,500	44,500	44,500	44,500
Child Care Assistance	2,690,812	2,541,842	2,656,300	3,123,580	2,808,920	2,808,920
Health & Social Service Grant	-	-	430,000	430,000	430,000	430,000
Information and Referral Grant	-	82,531	113,350	113,350	117,150	117,150
SUBTOTAL STATE:	15,234,558	12,435,347	14,353,860	14,627,140	14,328,330	14,328,330