

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 2006 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 2006.

Contribution from Indirects - Revenue received by the General Fund for administering federal, state and local grants. Historically, 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 2006 revenue estimate is based on departments' analysis of grant activity that will take place in FY 2006 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/UNRESTRICTED NET ASSETS

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 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 2005-2006 Budget
Fairbanks North Star Borough**

Revenue Detail

REVENUE SOURCE	2002/03 Actual	2003/04 Actual	2004/05 Approved	2004/05 Revised	2005/06 Recommended	2005/06 Approved
INTERFUND REVENUES FROM:						
Transit Enterprise Fund	635,426	611,793	725,280	725,280	763,230	763,230
Vehicle Equipment Fleet Fund	15,558	23,549	24,470	24,470	32,880	32,880
Land Management Enterprise Fund	226,261	202,010	219,390	219,390	380,390	380,390
Education	1,103,401	1,524,394	1,682,520	1,682,520	1,520,130	1,520,130
Non-Areawide Fund	190,838	162,203	185,770	185,770	224,550	224,550
SW Collection District Fund	112,950	96,027	101,990	101,990	112,610	112,610
SW Disposal Fund	529,326	602,383	656,090	656,090	754,240	754,240
Enhanced 911 Fund	17,603	17,841	27,970	27,970	19,730	19,730
Community Center Enterprise Fund	291,405	336,745	321,610	321,610	447,910	447,910
Service Areas	167,407	171,106	184,210	184,210	321,770	321,770
Indirect Charges to Grants	206,817	226,322	300,000	300,000	255,000	255,000
IGCP to Land Enterprise Fund	27,659	43,804	42,400	42,400	55,380	55,380
SUB-TOTAL INTERFUND REVENUES	3,524,651	4,018,177	4,471,700	4,471,700	4,887,820	4,887,820
TRANSFERS						
Gen. Fund to Debt Service	12,860,640	14,648,130	16,123,540	16,123,540	17,136,440	17,136,440
Gen. Fund to Transportation	2,357,070	2,537,954	2,536,590	2,536,590	2,953,250	2,653,250
Gen. Fund to Child Care	25,175	33,144	55,480	55,480	77,480	77,480
Gen. Fund to Special Rev.-HSS Grants	228,755	131,039	263,720	126,967	287,810	287,810
Gen. Fund to Education	33,545,700	34,545,700	36,545,700	36,545,700	38,022,700	38,022,700
Gen. Fund to Multi-Year Projects	1,451,659	1,077,707	232,500	255,515	1,516,700	1,141,700
Gen. Fund to Facilities Maintenance Reserve	2,400,000	1,200,000	500,000	500,000	1,000,000	1,633,000
Gen. Fund to Community Activity Center	833,560	849,870	848,110	848,110	985,930	985,930
Gen. Fund to Special Revenue Funds	152,848	685,152	-	147,720	-	-
Gen. Fund to Solid Waste Disposal	-	57,573	-	-	-	-
Gen. Fund Hotel-Motel Tx to Hotel Motel Tx Fund	663,000	301,250	665,000	665,000	675,000	975,000
Land Enterprise Fund to Projects	494,480	-	-	100,000	-	-
NAW Fund to Debt Service	255,420	258,230	-	-	-	-
NAW to Multi-Year Projects	273,122	78,213	25,000	25,000	-	-
Land Enterprise to General Fund	551,140	-	-	-	-	-
Library Sepecial Revenue to General Fund	10,000	-	-	-	-	-
SW Disposal to SW Multi-Year Projects	440,000	1,000,000	1,085,000	1,085,000	1,225,000	1,225,000
CAC to Facilities Maint. Res	-	-	303,000	303,000	-	-
CAC to General Fund	-	-	-	-	150,000	150,000
CAC to Multi-Year Projects	230,400	-	-	-	-	-
E911 to Multi-Year Projects	-	20,000	-	-	-	-
Facilities Maint. Res. to Multi-Year Projects	-	-	500,000	500,000	100,000	100,000
Hotel Motel Tax Fund to Multi-Year Projects	-	-	840,000	840,000	675,000	975,000
Asset Replacement Fund to Capital Proj.	-	-	-	-	50,000	50,000
Veh. Equip. Fleet Fund to Multi-Year Projects	39,000	-	-	-	-	-
SUB-TOTAL FOR TRANSFERS	56,811,969	57,423,962	60,523,640	60,657,622	64,855,310	65,413,310
CONTRIBUTIONS FROM FUND BALANCE/UNRESTRICTED NET ASSETS						
Vehicle Equipment Fleet Fund	-	-	6,020	6,020	3,310	3,310
General Fund	-	-	10,000	45,935	-	833,000
Land Enterprise Fund	-	-	465,180	565,180	633,100	633,100
Transit Enterprise Fund	-	-	350,010	347,736	-	300,000
Community Activity Center Fund	-	-	303,000	303,000	150,000	150,000
Non-Areawide Fund	-	-	55,890	55,890	-	-
Hotel-Motel Tax Fund	-	-	175,000	175,000	-	-
SW Collection District Fund	-	-	130,470	130,470	24,900	33,640
SW Disposal Fund	-	-	1,053,870	1,053,870	1,582,170	1,582,170
Debt Service Fund	-	-	-	-	102,320	102,320
Enhanced 911	-	-	-	-	-	-
Facilities Maintenance Reserve (to Multi-Year Proje	-	-	500,000	500,000	100,000	100,000
Asset Replacement	-	-	-	-	50,000	50,000
Fire Service Area to Multi-Year Projects	-	-	-	-	-	670,000
SUB-TOTAL CONTR FROM FUND	-	-	-	-	-	-
BALANCE/UNRESTRICTED NET ASSETS	-	-	3,049,440	3,183,101	2,645,800	4,457,540