

## Revenue Detail - Descriptions and Assumptions

### FEDERAL REVENUE

**Federal Payment In Lieu of Taxes** - Local governments receive money through the Bureau of Land Management to partially offset the cost of services provided to tax exempt federal lands within local government boundaries. Payments are allocated under a formula based on acreage, population, and other revenue producing programs, such as existing timber, grazing, and mineral lease payments. In addition to the reduction of acreage, the federal government continues to not fully fund entitlements and cut allocations. FY 2003 revenue is based on FY 2000 actuals.

### NET REVENUES

**Operating Transfers** - When the General Fund makes a contribution to another fund; it becomes revenue in the receiving fund.

**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
<b>FEDERAL REVENUE</b>						
Federal Payment in Lieu of Taxes	248,460	259,480	248,400	248,400	248,400	248,400
<b>SUBTOTAL:</b>	<b>248,460</b>	<b>259,480</b>	<b>248,400</b>	<b>248,400</b>	<b>248,400</b>	<b>248,400</b>
<b>TOTAL REVENUES:</b>	<b>143,770,369</b>	<b>140,851,200</b>	<b>144,347,310</b>	<b>145,473,357</b>	<b>148,720,450</b>	<b>150,901,840</b>
<b>LESS: OPERATING TRANSFERS</b>						
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 / HSS	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 Facilities Major Maint. Res.	-	2,397,500	1,500,000	1,500,000	1,500,000	1,500,000
Gen. Fund to Community 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	95,500	15,000	-	-	-	-
Land Enterprise Fund to Capital Projects & LEF	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 Fund to General Fund	-	-	-	-	51,140	551,140
SW Disposal to SW Capital Budget Projects	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 Contr to Capital	-	-	42,000	42,000	39,000	39,000
<b>SUB-TOTAL FOR OPERATING TRANSFERS</b>	<b>53,132,606</b>	<b>52,021,429</b>	<b>52,117,040</b>	<b>52,534,056</b>	<b>52,612,460</b>	<b>53,964,940</b>
<b>NET REVENUES:</b>	<b>90,637,763</b>	<b>88,829,771</b>	<b>92,230,270</b>	<b>92,939,301</b>	<b>96,107,990</b>	<b>96,936,900</b>