

Alaska's Revenue Sources

Compiled by Research Section,

Department of Revenue

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Introduction

THE REVENUE SOURCE BOOK IS COMPILED ANNUALLY IN ACCORDANCE WITH ALASKA STATUTE 37.07.060(B)(3). ITS PURPOSE IS TO ASSIST THE GOVERNOR IN PREPARING A COMPREHENSIVE PROGRAM AND FINANCIAL PLAN FOR PRESENTATION BEFORE THE STATE LEGISLATURE.

AS AN INTEGRAL PART OF THE BUDGET PROCESS, ANTICIPATED REVENUES PUBLISHED IN THIS SOURCE BOOK ARE ESTIMATED INDIVIDUALLY BY EACH STATE AGENCY. SINCE FISCAL YEAR (FY) 1975, RESPONSIBILITY FOR COMPILING AND PUBLISHING THIS SOURCE BOOK HAS COME UNDER THE JURISDICTION OF THE DEPARTMENT OF REVENUE.

PREVIOUS ISSUES OF THE SOURCE BOOK HAVE SHOWN REVENUE ESTIMATES FOR A 5-YEAR PERIOD. DUE IN PART TO THE FINANCIAL UNCERTAINTIES RESULTING FROM THE CONTINUING IMPACT OF PIPELINE CONSTRUCTION AND FLUCUATING OIL PRICES, THIS ISSUE WILL ONLY PROJECT THROUGH THE UPCOMING BUDGET YEAR (FY 1978).

THREE MAJOR CLASSES OF INCOME ARE RECEIVED BY THE STATE: UNRESTRICTED, RESTRICTED AND SPECIAL FUND REVENUES.

1. UNRESTRICTED REVENUE IS PAID INTO THE GENERAL FUND AND MAY BE APPROPRIATED FOR ANY PROGRAM. SUCH RECEIPTS ARE LISTED BY TYPE IN THE SOURCE BOOK; I.E. TAXES, LICENSES AND PERMITS, ETC.

2. REVENUES RECEIVED FOR SPECIFIC PURPOSES ARE CALLED RESTRICTED REVENUES. THESE COME PRIMARILY FROM THE FEDERAL GOVERNMENT. ONLY BUDGET CATEGORY ESTIMATE TOTALS ARE GIVEN FOR THESE REVENUES DUE TO THE NUMBER AND COMPLEXITY OF SUCH PROGRAMS.

3. SPECIAL FUND REVENUES ARE THOSE RECEIVED INTO FUNDS ESTABLISHED BY STATUTE. THE INTERNATIONAL AIRPORTS REVENUE FUND IS SUCH A REVENUE.

Revenue Sources

Income Taxes

Corporation

Rate is 5.4% on the Alaska taxable income plus 4% surtax on that part of the taxable income over \$50,000. *Estimates are based on historical growth rates.*

Due Date
April 15

Allocation
General Fund

Receipt Code
038

5.4% + 4% on \$
\$50,000

This space for your use

Fiduciary

Levied upon income from trusts and estates within Alaska according to a variable rate schedule. *Many Alaskans leave the state upon retirement, thus this item is a minor source of income.*

Due Date
April 15

Allocation
General Fund

Receipt Code
037

Individual

Tax is established by a graduated rate table on taxable income. *Estimates based on employment and wage rate statistics gathered over the past eight years with the pipeline construction slowdown taken into account.*

Due Date
April 15

Allocation
General Fund

Receipt Code
036

(Income taxes are administered by the Department of Revenue)

Gross Receipts

This space for your use

Business License

Initial fee for business is \$25 per year. Additional rates on gross receipts are:
\$20,000 to \$100,000 $\frac{1}{2}$ of 1 per cent
over \$100,000 $\frac{1}{4}$ of 1 per cent ✓

A 7% rate is levied on the net income of banks, trust companies and loan associations. Estimates reflect net collections prior to sharing with political subdivisions and are based upon present rates, license fees, and historical growth rates with all statutorily allowed exemptions taken into account.

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Renewals due Jan. 31.	General fund/60% of	046
Returns for prior year due before March 1.	that collected within boundaries of any municipality or borough are returned to that political subdivision by legislative appropriation.	

(Administered by the Department of Revenue)

Raw Fish Tax

Raw fish tax for salmon is 3% of value, for crab and razor clams 2% of value, and for herring and butter clams 1% of value.

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Before April 1	General fund/shared with political subdivisions.	062

Estimates reflect the belief that receipts will remain near the 1976 actual level due to reduced stocks of fish and anticipated shorter or closed seasons.

Cold Storage Tax

This space for your use

Shore-based cold storage and other processors are taxed at the rate of 1% of the value as established by the price paid for the raw materials bought or otherwise obtained for freezing, salting, or other methods. *Tax collections the past two years have shown a slight decline.*

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Due and payable before	General fund/shared	063
April 1 of the year	with political sub-	
following taxable year.	divisions.	

Freezer Ships Tax

Freezer ships and other floating cold storages are taxed at 4% of value of raw products obtained for freezing, salting, or other methods of processing; or the taking of crab for export without such processing. *Estimates are based on past five years experience and are rising significantly.*

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
June 15	General fund/shared	064
	with political sub-	
	divisions.	

(The Revenue Department administers commercial fish taxes)

Insurance Premium Tax

The following rates are to gross premiums less certain deductibles as permitted by AS 21.09.210 and 21.66.110:

Life companies	3%
P&C companies	3%
Domestic companies	1 1/2%
Net hospital service	6%
Title companies	1%
Underwriters profit	3/4 of 1% net
Surplus	3%
Direct/unauthorized	3%

Estimates are based on additional receipts related to recent rate increases.

<u>Due Date</u>	<u>Allocation</u>	<u>Receipts Code</u>
April 1 of	General fund	019
preceding year		

(Administered by the Department of Commerce)

Severance Taxes

This space for your use

Oil Production Tax

Tax is levied on each barrel of oil sold less any part exempt from taxation. It is based on a daily barrel production of each well for the calendar month and is determined according to the higher computation method of the following schedules:

<u>Per cent method</u>	
5% on the first 300 barrels	
6% on the next 700 barrels	
8% on all in excess of 1,000 barrels	

• 125 or 60¢ or 80¢ / B

<u>Cents per barrel method</u>	
\$.16875 on each of the first 300 barrels of 27 degrees API gravity oil;	

\$.2025 on each of the next 700 barrels of 27 degrees API gravity oil;

\$.2700 on each barrel in excess of 1,000 barrels of 27 degrees API gravity oil;

Adjust above cents/barrel rates for + 2% for each + API degree gravity difference from 27 degrees, except for oil with gravities above 40 degrees API which will be taxed as 40 degree oil.

Adjust above cents/barrel rates at least semiannually by + per cent equal to the + percentage change in the Wholesale Price Index for crude petroleum published by the Bureau of Labor Statistics of the U.S. Department of Labor, based on changes computed from 1967 as base year.

Due Date
Monthly--last day
of month for previous
month.

<u>Allocation</u>	<u>Receipt Code</u>
General fund/when cents per barrel method is used,	065
5¢ for each barrel is paid into Alaska Native Fund until amounts paid equal \$500 million.	

Production estimates were taken from Department of Natural Resources' Oil and Gas Division. Prices were assumed to remain controlled in Cook Inlet and to be based on world oil prices netted back to the wellhead in Prudhoe Bay.

Gas Production Tax

The tax is levied on gas sold from each property, less the value of any part exempt from taxation. The rate is 4% of the gross value of the gas and liquified products produced each month. *Production and value estimates were taken from existing contracts. Production taxes equal 4% of the net working interest.*

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Monthly--last day of month for prior month.	General fund	065, 066, 068

(Oil and gas production taxes are administered by Revenue Department)

Property Tax

Oil and Gas

The oil and gas property tax is levied on the full and true value of taxable property at 20 mills. *Estimates reflect net revenue to the State after credit has been allowed for the municipal governments, and are based on last year's industry estimates.*

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
June 30	General fund	001

2 96

Reserve Tax

This space for your use

Estimates assume 20 mills for FY 77 on full and true value of oil and gas in place. Exemptions include State and Federal land and property containing known reserves for which no initial transmissions facilities exist or are in construction. *Assumptions will probably have to be revised to reflect conditions as of the January 1, 1977 assessment date.*

Due Date
June 30

Allocation
General fund

Receipt Code
006

(Property taxes are administered by the Revenue Department)

Sales/Use Taxes

Alcoholic Beverage Excise Tax

Based on alcoholic content. Malt beverages (1% or more alcohol) \$0.25 per gallon; wine (21% or less alcohol) \$0.60 per gallon; hard liquor (more than 21% alcohol) \$4 per gallon. *Estimates based on return to normal historic growth rate since pipeline construction is slowing.* ✓

Due Date
By last day of month
for prior month.

Allocation
General Fund

Receipt Code
016

Aviation Fuel

Rates are 4¢ per gallon on aviation gasoline and 2½¢ per gallon on aviation jet fuel. *With completion of the pipeline scheduled for mid-1977, FY 77 should show a slight decline in the number of flights into construction areas.* ✓

Due Date
By last day of month
for prior month.

Allocation
General fund/Aviation
Fuel Account--shared
with 10 municipalities
on a 60/40 basis where
airports are owned by
municipalities.

Receipt Code
022

Highway Fuel

This space for your use

Highway use of gasoline and diesel fuel is at the rate of 8¢ per gallon. "Off-highway" user may claim a refund of 6¢ per gallon on motor fuel within one year of purchase if the 8¢ tax was paid. Refunds are paid out of the Highway Fuel Tax Account. *Estimates based upon historical growth rates.*

Due Date
By last day of month
for prior month.

Allocation
General fund/Highway
Fuel Tax Account--used
for maintenance and construction of new highways as appropriated by legislation.

Receipt Code
021

Marine Fuel

Rate is 4¢ per gallon for fuel used in engines for the propulsion of boats and watercraft. Portions may be claimed at the time of purchase as exempt for non-propulsion use such as heating and cooking. *Historical growth, a slight increase in use of pleasure craft and anticipated increases in off-shore drilling were considered in the estimate.*

Due Date
By last day of month
for prior month.

Allocation
General fund/Watercraft
Fuel Tax Account--used

Receipt Code
023

(Fuel taxes are administered by the Revenue Department)

Cigarette Tax

This space for your use

A tax of 4 mills is levied on each cigarette imported or acquired in the State. Additional license fees are:

Manufacturers	\$5
Vending Machine Operator	\$25
Direct-Buying Retailer	\$25
Buyer	\$25
Distributor	\$50

Estimate reflects expected decline in pipeline activity

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
By last day of month for prior month.	1½ mills of total tax collected goes to General Fund; 2½ mills of tax collected and license fees go to School fund	017

(Administered by the Revenue Department)

Other Taxes

School Tax

\$10 per year is collected from all employed persons who have attained age of 19 prior to January. Some exemptions are persons in active military service, persons cared for by the State, persons permanently injured, etc. *Estimates are based on a normal growth rate of 5.25% per year.*

Due Date
January 1

Allocation
General Fund

Receipt Code
057

(Administered by the Revenue Department)

Licenses and Permits

Alcoholic Beverages

\$50 license application fee plus the following fees:

Pub license.....	\$300	
Beverage Dispensing Licenses.....	\$500	in communities with population less than \$1,500; \$1,000 where population is more than 1,500
Club licenses.....	\$400	or \$200 when club certifies that gross sales of intoxicating liquors for previous year were less than \$5,000
Common carrier dispensing license.....	\$250	
Restaurant license.....	\$300	
Retail liquor license.....	\$600	

Preceding five year growth rates were used as base for estimate

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
December 31	General Fund/Political Subdivisions	Various. See Page 24.

Commercial Fishing

A few of the licenses:

	<u>Resident</u>	<u>Non-resident</u>
Vessel	\$10	\$30
Troll Line	\$15	\$45
Set of Long Line	\$25	\$50
Drift Gill Net		
(first 100 fathoms)	\$10	\$30
(Each additional 50 fathoms)	\$5	\$15

Estimates reflect reduced fish stocks and shorter or closed seasons.

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Renewed annually	General Fund	Various. See Page 24.

Professional & Occupational

This space for your use

A variety of occupations such as hairdressers, barbers, real estate, and fish and game farms must be licensed in accordance with Alaska Statutes. *Estimates are based on increase of new licenses issued between renewal periods.*

Due Date
Majority are renewed biennially

Allocation
General Fund

Receipt Code
Various. See Page 24.

(Administered by the Department of Commerce)

Regulatory

Covers such items as securities registration, aircraft registration, motor freight carrier weight fee and Alaska Commercial Fisheries Entry Commission. *Estimates based on prior growth rates.*

Due Date
Various dates

Allocation
General Fund

Receipt Code
Various. See Page 24.

Non-Business Taxes

Fish & Game

Hunting, trapping and sports fishing licenses (both resident and non-resident) are included. *Estimates reflect fee increases approved by Legislature.*

Due Date
Annual renewal

Allocation
General Fund/Special Fund established in Territorial days.

Receipt Code
Various. See Page 25.

(Administered by Revenue Department)

Moto Vehicle-Operators

This space for your use

Rates range from \$5 operator's license fee to \$1 for instruction permits.

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Renewed at lag intervals every three years.	General Fund	220

Motor Vehicle-Titles & Liens

Covers title transfers and registration fees.

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
As needed by vehicle owners	General Fund	221, 222

(Motor vehicle licenses administered by Department of Public Safety)

Intergovernmental Receipts

Federal Shared Revenue

Covers receipts from the Federal government on timber sales and mineral rents and royalties. The State's share is 90% of proceeds from bonuses, royalties and rentals received on Alaskan lands. *Currently litigation is pending between the Federal and State governments over disposition of receipts derived from lands within the Natural and Wildlife Refuge System. Under the most recent Federal directive, such receipts are to be paid to the borough in which the refuge is located. Estimates have taken this into consideration.*

<u>Due Date</u>	<u>Allocation</u>	<u>Receipt Code</u>
Federal cut-off dates are June 30 and December 30. Share received 4-6 weeks after cut-off date.	General Fund/Shared with political sub-divisions.	Various. See Page 25.

(Administered by Department of Natural Resources)

State Resources Revenue

Sales/Use

This space for your use

Investment Earnings

Includes interest on veterans' loans, commercial fishing loans, tourism loans, small business loans and the Alaska Housing Finance Corporation. Interest rates are varied. Also included is interest on bank deposits and interest on investments.

Due Date
Various dates

Allocation
General Fund

Receipt Code
575-578

(Administered by the Revenue Department)

Royalties

Includes royalties from minerals, oil and gas. *Analyses are based on information provided by the Division of Oil and Gas using world oil prices netted back to the wellhead in Prudhoe Bay.*

Due Date
Monthly

Allocation
General Fund

Receipt Code
Various. See Page 25.

(Administered by Department of Natural Resources)

Facilities Related Charges

These include receipts from airports, ferry system, food services, hospital fees, park and recreation fees and quarters rentals. *Estimates based on historical data.*

Due Dates
Various

Allocation
General Fund

Receipt Code
Various. See Page 25.

(Several departments administer these fees)

Service Related Charges

This space for your use

Court System

Includes filing fees on civil cases and appeals, notary fees, transcript fees, estate fees, recording fees, fines and forfeitures of bail on criminal and traffic cases prosecuted by the State. *Estimates based on historical annual increase.*

Due Date
Various

Allocation
General Fund

Receipt Codes
Various. See Page 25.

(Administered by the Alaska Court System)

The preceding is a partial list of taxes, licenses and fees collected by the State. More detailed information may be obtained from the individual agencies listed or by writing to the Research Section, Department of Revenue, Pouch SA, Juneau, AK, 99817.

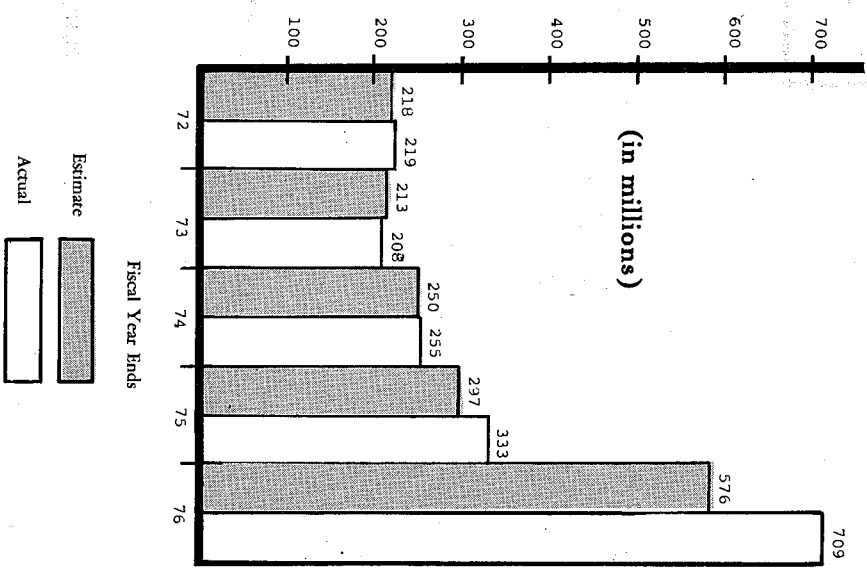
Unrestricted Revenue Estimates - General Fund

(In thousands)

	1976		1977		1978
	ACTUAL	BUDGET ESTIMATE	REVISED ESTIMATE	ESTIMATE	ESTIMATE
INCOME					
Corporate	31,103.0	30,558.0	35,300.0	53,440.0	55.0
Fiduciary	51.9	55.0	55.0	55.0	55.0
Individual	146,202.1	98,562.8	191,766.3	93,403.4	93,403.4
GROSS RECEIPTS					
Alaska Business License	19,077.4	14,411.5	20,430.0	17,422.5	17,422.5
Commercial Fish	3,115.3	3,237.1	5,115.0	3,896.0	3,896.0
Insurance Companies	6,078.7	5,186.5	6,500.0	6,750.0	6,750.0
Public Utilities	926.4	800.0	950.0	975.0	975.0
Other	69.1	40.0	40.0	50.0	50.0
SERVERANCE					
Gravel, Timber, Land, etc.	1,783.7	1,315.7	1,027.0	807.02/	807.02/
Oil and Gas Production	27,978.5	28,118.0	27,179.0	113,469.0	113,469.0
PROPERTY					
Oil and Gas	83,367.8	70,100.0	140,900.03/	168,300.0	168,300.0
Reserve	223,146.6	253,100.0	283,400.0	-0-	-0-
Vehicle Registration	-0-	-0-	-0-	198.4	198.4
SALE/USE					
Alcoholic Beverages	7,841.8	7,900.0	7,900.0	7,470.0	7,470.0
Fuel Taxes-Aviation	2,963.4	4,075.6	2,800.0	2,940.0	2,940.0
Fuel Taxes-Highway	20,233.4	23,459.6	18,459.6	18,113.7	18,113.7
Fuel Taxes-Marine	1,206.7	1,343.6	1,328.0	1,460.0	1,460.0
Tobacco Products	1,733.6	1,769.2	1,644.8	1,562.6	1,562.6
OTHER					
Death and Gift	158.9	85.0	125.0	125.0	125.0
School	2,637.0	2,376.9	2,775.0	2,511.0	2,511.0
TOTAL TAXES	<u>579,675.3</u>	<u>546,494.5</u>	<u>747,694.7</u>	<u>492,948.6</u>	<u>492,948.6</u>
LICENSES AND PERMITS					
BUSINESS					
Alcoholic Beverages	920.6	961.4	955.1	992.3	992.3
Amusements	74.6	95.5	85.5	85.6	85.6
Commercial Fishing	695.3	625.1	694.2	694.2	694.2
General Corporation	990.8	965.1	1,005.4	1,010.8	1,010.8
Professional and Occupational	745.9	614.1	609.8	779.0	779.0
Regulatory	1,631.1	1,431.8	1,606.6	1,743.5	1,743.5
Other	35.6	24.0	37.7	39.9	39.9
NON-BUSINESS					
Fish and Game	41.9	36.5	49.0	66.7	66.7
Motor Vehicle-Operators	466.0	525.0	499.1	531.5	531.5
Motor Vehicle-Titles/Registration	10,789.7	11,297.3	11,554.7	12,251.2	12,251.2
Other	9.0	3.0	.5	6.9	6.9
TOTAL LICENSE AND PERMITS	<u>16,400.5</u>	<u>16,578.8</u>	<u>17,097.6</u>	<u>18,201.6</u>	<u>18,201.6</u>

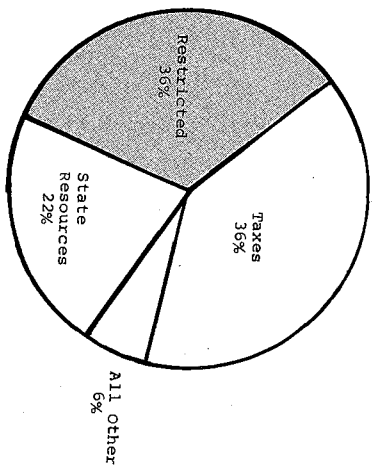
- 1/ Reflects change from quarterly to monthly collection of withholding taxes, net effect estimated to be 21,941.5 for the Fiscal Year.
- 2/ Reserve tax credit applied.
- 3/ Based on appraisal made January 1, 1976. Reappraisal scheduled for January 1, 1977 may increase this estimate.

Unrestricted Revenue
Historical Comparison

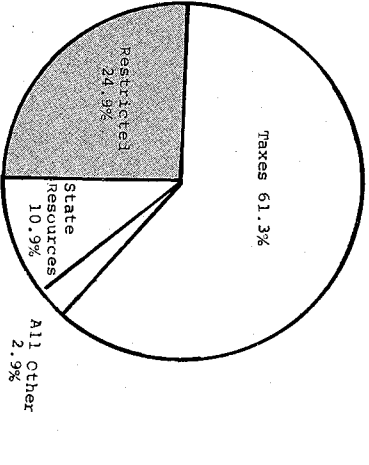


General Fund Components

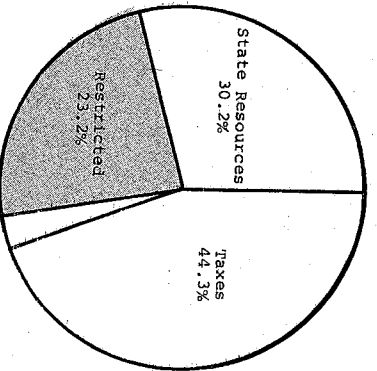
FY 75 Actual



FY 76 Actual



FY 78 Projection



	1976	1977	1978
INTERGOVERNMENTAL RECEIPTS			
FEDERAL SHARED REVENUE			
Lands	1,286.2	1,843.4	549.0 ^{4/}
Mineral Rents and Royalties	5,059.7	3,452.0	3,911.5 ^{4/}
Power Act	2.2	2.5	2.5
Other	2.6	-0-	-0-
TOTAL INTERGOVERNMENTAL RECEIPTS	6,350.7	5,297.9	3,620.7
STATE RESOURCES REVENUES			
SALE/USE			
Bonus Sales	7.8	-0-	106.4 ^{4/}
Investment Earnings	31,699.5	18,360.6	26,935.4 ^{4/}
Rents	4,135.0	6,138.1	3,754.8 ^{4/}
Royalties	43,299.7	52,658.0	35,566.7 ^{4/}
Sale of State Property	1,873.9	1,757.5	1,557.5
FACILITIES RELATED CHARGES			
Airports	581.7	1,030.0	669.0
Ferry System-Southeast	13,951.3	15,709.0	17,009.0
Ferry System-Southwest	1,349.5	1,569.0	1,640.0
Food Service	55.8	62.4	41.0
Hospital Fees	723.8	100.0	-0-
Non-Hospital Institutional Fees	1,057.6	1,195.8	1,132.1
Parks and Recreation	64.3	90.0	75.0
Quarters Rentals	289.1	633.0	193.8
SERVICE RELATED CHARGES			
Court System	3,676.5	4,427.5	3,898.7
Health Control	10.9	5.5	5.5
Legal Services	100.1	125.2	110.0
Sale/Recording of Public/			
Legal Documents	269.6	238.5	269.3
Services Rendered	40.0	500.0	-0-
Statutory Exam Fees	231.4	251.0	133.0
Other	.2	104.2	-0-
TOTAL STATE RESOURCES REVENUES	103,418.3	104,955.3	93,097.2
MISCELLANEOUS REVENUES			
RETURNS, ETC.			
Compensations	1,525.2	401.6	657.4
Refunds and Recoveries	2,193.4	720.4	2,126.1
Other	198.3	17.3	62.1
TOTAL MISCELLANEOUS REVENUES	3,916.9	1,139.3	2,845.6
TOTAL UNRESTRICTED REVENUE	709,761.7	674,465.8	865,198.1
			854,026,900

4/ An amendment to the Constitution was approved by voters in November 1976 which reserves not less than 25% of revenue from non-renewable resources to a Permanent Fund. Although specific legislation for administration of the Fund has not yet been adopted, affected revenue estimates have been reduced by \$3,874.4 for FY 1977 and \$91,229.2 for FY 1978 using March 1, 1977 as the effective date.

Notes

Restricted Revenue Estimates

(in thousands) 1976

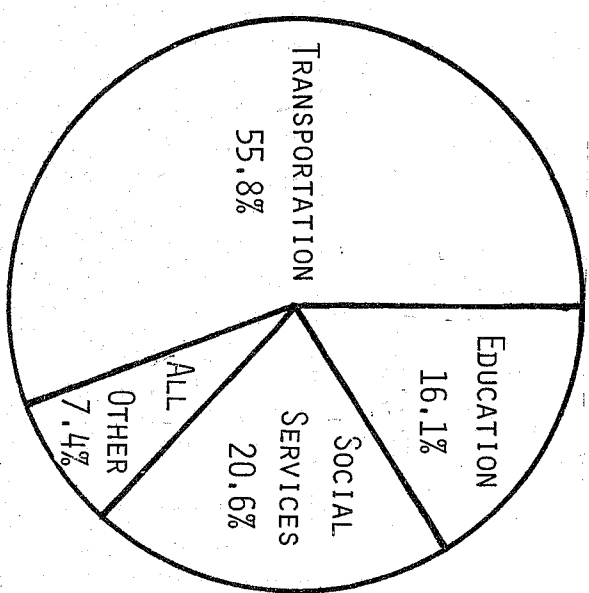
1977

1978

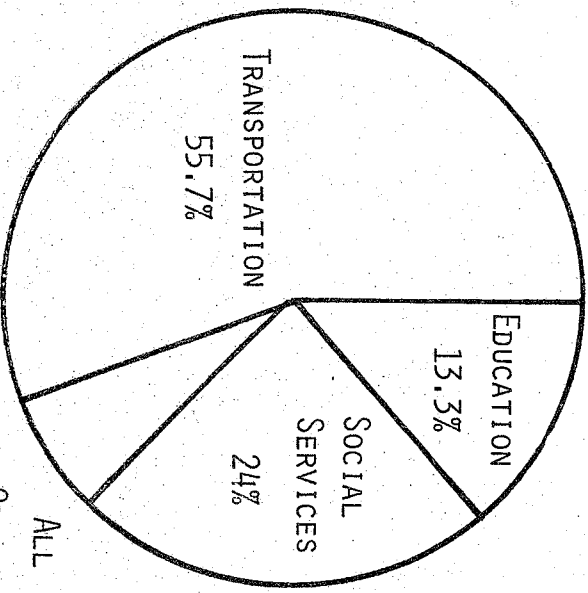
GENERAL FUND RESTRICTED REVENUES-1/ FEDERAL GRANTS-IN-AID	ACTUAL	BUDGET 1977		ESTIMATE
		ESTIMATE	REVISED ESTIMATE	
I. EDUCATION	35,644.8	44,524.3	32,963.8	33,323.9
II. SOCIAL SERVICES	45,420.5	44,563.8	51,380.9	60,454.8
III. HEALTH	5,035.0	12,248.6	4,178.5	3,802.5
IV. NATURAL RESOURCES	3,727.4	4,028.1	6,045.9	6,199.7
V. PUBLIC PROTECTION	4,511.5	3,952.5	4,087.6	4,112.3
VI. ADMINISTRATION OF JUSTICE	2,518.7	3,330.6	2,326.3	2,767.0
VII. DEVELOPMENT	354.1	300.0	1,388.2	650.6
VIII. TRANSPORTATION	123,246.0	90,000.0	125,000.0	140,000.0
IX. GENERAL GOVERNMENT	282.7	432.8	48.2	61.6
TOTAL FEDERAL GRANTS-IN-AID	220,740.7	203,380.7	227,419.4	251,372.4
OTHER GRANTS-IN-AID				
I. EDUCATION	388.9	685.5	418.7	416.0
II. SOCIAL SERVICES	1,954.2	1,123.0	1,226.3	787.0
III. HEALTH	10.8	182.2	-0-	-0-
IV. NATURAL RESOURCES	1,885.7	5,086.8	4,181.9	2,393.3
V. PUBLIC PROTECTION	101.7	220.2	27.0	102.5
VI. ADMINISTRATION OF JUSTICE	285.8	209.6	234.2	309.2
VII. DEVELOPMENT	1,361.1	423.8	865.6	275.0
VIII. TRANSPORTATION	2,511.1	1,811.1	2,121.3	1,244.4
IX. GENERAL GOVERNMENT	1,604.4	30.0	705.7	924.9
MISC. RESTRICTED REVENUE - ALL CATEGORIES	4,444.3	-0-	494.1	474.3
TOTAL OTHER GRANTS - IN-AID AND MISCELLANEOUS RESTRICTED REVENUE	14,548.0	9,772.2	10,274.8	6,956.6
TOTAL RESTRICTED REVENUE	235,288.7	213,152.9	237,694.2	258,329,000
TOTAL GENERAL FUND REVENUE-2/	945,050.4	887,618.7	1,102,892.3	1,112,355,900

Historical Comparison

FY 76 ACTUAL



FY 78 ESTIMATED



1/ Restricted Revenue figures support the Governor's proposed budget. During the appropriation process, changes may occur as legislative decisions are reached.

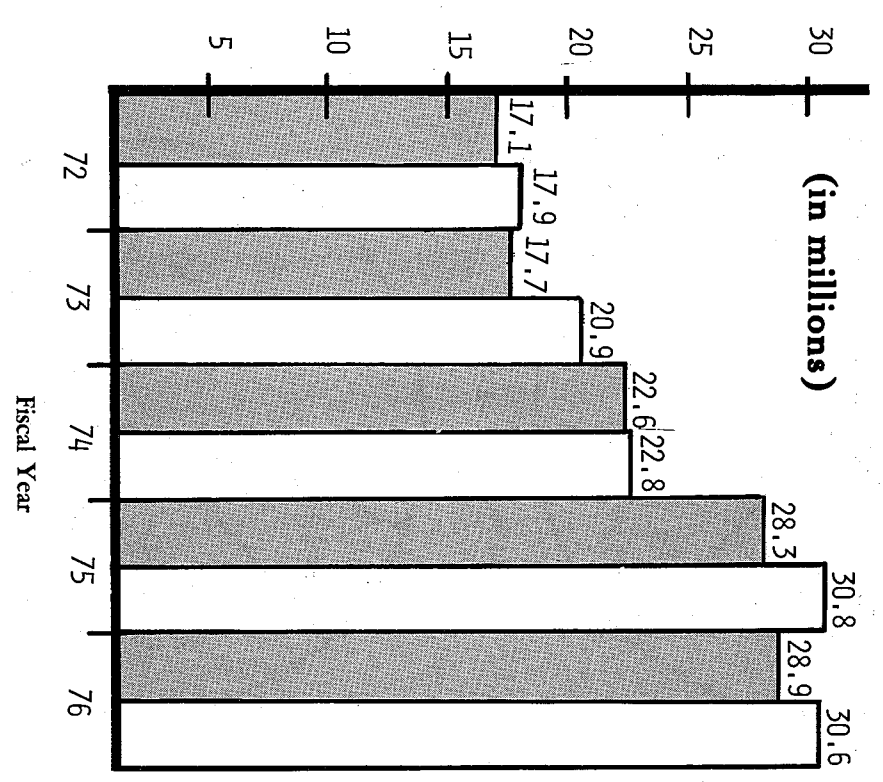
2/ Actual and anticipated receipts are reported on a cash basis and therefore will not agree with those given in the State's Annual Statement which uses a modified accrual basis.

Special Funds Revenue Estimates

Special Funds

Historical Comparison

	1976		1977		1978	
	ACTUAL	BUDGET ESTIMATE	REVISSED ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
ENTERPRISE FUNDS						
Agriculture Loan Fund	232.0	112.9	179.0	187.0		
Child Care Facility Loan Fund ^{1/}	-0-	-0-	.3	2.1		
Commercial Fish Loan Fund	54.2	63.0	62.0	72.0		
International Airport Revenue Fund	15,963.0	15,122.8	16,769.9	17,168.4		
Restricted	147.0	-0-	-0-	-0-		
Total	16,110.0	15,122.8	16,769.9	17,168.4		
Medical Malpractice Loan Fund ^{1/}	-0-	-0-	43.5	94.0		
Scholarship Loan Fund	162.0	549.1	164.1	320.0		
Small Business Loan Fund	48.6	69.0	66.8	79.3		
Tourism Loan Fund	88.1	51.0	88.5	93.5		
Water Resources Loan Fund ^{1/}	-0-	-0-	-0-	90.0		
World War II Veterans Loan Fund	1,561.8	1,390.2	2,037.3	2,038.2		
TOTAL ENTERPRISE FUNDS	18,256.7	17,358.0	19,411.4	20,144.5		
SPECIAL REVENUE FUNDS						
Federal Revenue Sharing Fund	3,024.7	3,586.5	5,415.4	6,197.2		
Fish and Game Fund	2,358.6	2,439.6	2,630.2	4,031.2		
Unrestricted	3,885.1	3,897.2	3,750.2	4,360.2		
Restricted	6,243.7	6,336.8	6,380.4	8,391.4		
Total	-0-	-0-	3,874.4	91,229.2		
Permanent Fund ^{2/}	2,883.7	2,900.0	2,741.3	2,604.4		
School Fund	223.0	250.0	238.8	291.8		
Training and Building Fund	12,375.1	13,073.3	18,650.3	108,714.0		
TOTAL SPECIAL REVENUE FUNDS	30,631.8	30,431.3	38,061.7	128,858,500		



^{1/} New Program - Projection made without benefit of prior experience.
^{2/} See note on p. 19.

Notes

Receipt Codes for Unrestricted Revenues

The receipt codes chart lists the new receipt codes and is structured to show how the revenue estimates were compiled.

		<u>SALE/USE</u>	
<u>GENERAL FUND</u>		Alcoholic Beverages	016
<u>UNRESTRICTED REVENUES</u>		Fuel Tax - Aviation	022
	<u>NEW RECEIPT CODES</u>	Fuel Tax - Highways	021
		Fuel Tax - Marine	023
		Tobacco Products	017
<u>TAXES</u>			
<u>INCOME</u>		<u>OTHER</u>	
Corporate	038	Death and Gift	051, 052
Fiduciary	037	School	057
Individual	036		
<u>GROSS RECEIPTS</u>		<u>LICENSES AND PERMITS</u>	
Alaska Business License	046		
Commercial Fish	062, 063, 064	<u>BUSINESS</u>	
Insurance Companies	019	Alcoholic Beverages	106, 107, 108-109, 110-118, 119
Public Utilities	020	Amusements	105, 145, 146
Other	061	Commercial Fishing	126-139, 140 (or 126-140)
<u>SEVERANCE</u>		General Corporation	100, 149
Gravel, Timber, Land, etc.	528, 535	Professional & Occupational	101, 102, 120-124, 199
Oil and Gas Production	065, 066, 068	Regulatory	103, 104, 125, 141, 142, 143, 144 147, 150, 219, 223, 151, 152-154, 231
<u>PROPERTY</u>		Other	224
Oil and Gas	001		
Reserve	006		
Vehicle Registration Tax	007		

NON-BUSINESS

Fish and Game 203, 205, 210, 217,
218
Motor Vehicle-Operators 220
Motor Vehicle-Titles/
Registration 221, 222
Other 226, 227, 142, 299

INTERGOVERNMENTAL RECEIPTS

FEDERAL SHARED REVENUE

Lands 300, 301, 307, 308
Mineral Rents and Royalties 304-306
Power Act 302, 310

STATE RESOURCES REVENUES

Bonus Sales 526, 537
Investment Earnings 575, 576, 577, 578
Rents 525, 530-533, 538
Royalties 527, 539, 540, 547
Sale of State Property 474, 534, 617, 621,
578

FACILITIES RELATED CHARGES

Airports 440-442, 443, 446,
447, 450, 451,
453

SERVICE RELATED CHARGES

Ferry System - Southeast 454-456
Ferry System - Southwest 454- 456
Food Services 618, 476
Hospital Fees 475, 589
Non-Hospital Institutional
Fees 475, 529, 546, 585,
587, 588
Park & Recreational 471
Quarters Rental 544, 443

Court System 404-408, 500
Health Control 472
Legal Services 403, 475
Sale/Recording of Public/
Legal Documents 483, 228, 402, 473,
477

Services Rendered 475
Statutory Exam Fees 148, 155, 401
Other 500

MISCELLANEOUS REVENUES

RETURNS, ETC.

Compensations 503, 504, 616
Refunds and Recoveries 311, 502, 615, 619,
635, 637, 622
Other 404, 586, 636, 637

THE DEPARTMENT OF REVENUE THANKS THE VARIOUS
STATE AGENCIES FOR THEIR PATIENCE AND COOP-
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REVENUES FOR PUBLICATION IN THIS DOCUMENT.

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