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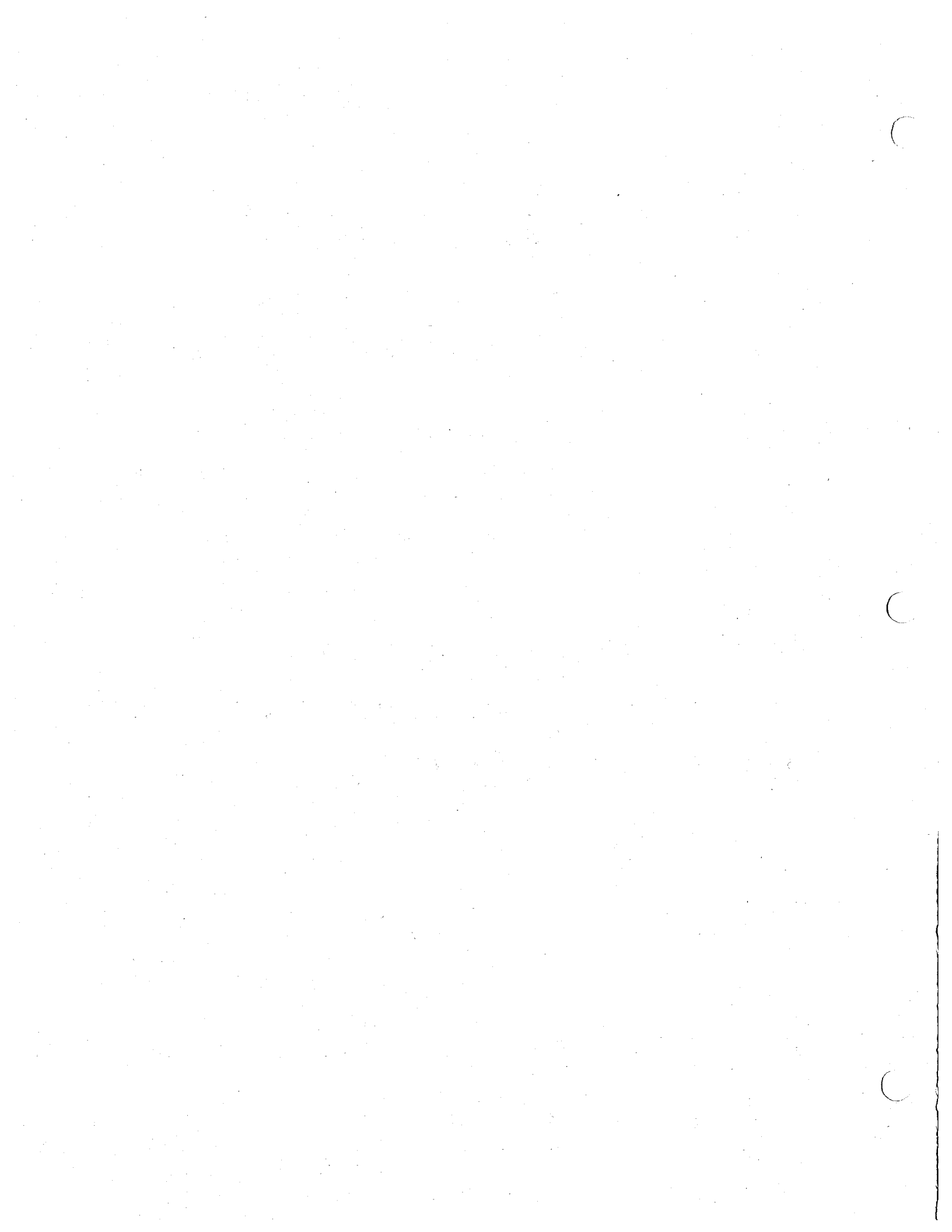
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REVENUE SOURCES

Compiled by

**Research Section
Department of Revenue
State of Alaska**

PUBLISHED: JANUARY 1976



Introduction

The Revenue Source Book is compiled annually in accordance with Alaska Statute 37.07.050(a)(4) for the purpose of assisting the Governor to prepare a comprehensive program and financial plan for presentation to the Legislature. Anticipated revenues published in the Source Book are estimated by the individual State agencies as an integral part of the budget process. Responsibility for compilation and publication, formerly that of the Department of Administration, was transferred to the Department of Revenue during Fiscal Year (FY) 75.

In prior issues revenue estimates were shown for a five year period. This issue projects through the upcoming budget year only (FY 1977) due to the uncertainties resulting from the impact of pipeline construction and the fluctuation of oil prices.

Income received by the State is of three major classes: Unrestricted, Restricted, and Special Fund Revenues.

1. Unrestricted revenues are paid into the General Fund and may be appropriated for any program. The Source Book lists such receipts by type; i.e., taxes, licenses and permits, etc.
2. Restricted revenues are those received for specific purposes, primarily from the Federal government. Because of the number and complexity of such programs, only budget category estimate totals are given. Detailed funding information for each Budget Review Unit may be found in the Budget Supplement prepared by the Division of Budget and Management, Department of Administration.
3. Special Fund revenues are those received into statutorily established funds such as the International Airports Revenue Fund.

Effective July 1, 1975, the State adopted a new system of revenue recording which consolidated a number of the smaller sources of income. Estimates have been adjusted to reflect this change.

The Department of Revenue wishes to thank the various State agencies for their cooperation and efforts in computing anticipated revenues for publication in this document.

State of Alaska

Revenue Sources

SOURCE	DESCRIPTION: ESTIMATING METHOD	DUE AND PAYABLE DATE	ALLOCATION
<u>TAXES</u>			
<u>INCOME</u>			
Corporation	The current rate is 9.4% of taxable income. Estimates are based on historical growth rates plus pipeline construction impact.	The 15th day of the 3rd month following the close of each corporations business year.	General Fund
Fiduciary	Levied upon income from trusts and estates within Alaska according to a variable rate schedule. Many Alaskans at the age of 65 leave Alaska; thus, this receipt is a minor source of income.	April 15th	General Fund
Individual	The current rate is established by a graduated rate table on taxable income. Estimates are based on net collections for the previous four years, plus pipeline impact reflected in fiscal year 75 collections. The income taxes are administered by the Department of Revenue.	April 15th	General Fund
<u>GROSS RECEIPTS</u>			
Alaska Business License	The initial fee for businesses is \$25.00 per year. Additional rate on gross receipts are: \$20,000 to \$100,000 ½ to 1 percent \$100,000 to \$400,000 ¼ of 1 percent A 7% rate is levied on the net income of banks, trust companies, and savings and loan associations. Estimates reflect net collections prior to sharing with political subdivisions and are based on present rates, license fees, historical growth rates, and consider all statutorily allowed exemptions. Pipeline construction is accounted for by an additional 35.30% covering 9 months of calendar year 1974. Administered by the Department of Revenue	Renewals due January 31. Returns for prior year due February 28th	General Fund/ 60% of amounts collected within boundaries of any municipality or borough are returned to that political subdivision by legislative appropriation
Commercial Fish Raw Fish Tax	The raw fish tax rates on the value of raw products purchased or otherwise obtained for canning during the year are: Salmon--3% of value Crab and Razor clams--2% of value Herring and Butter clams--1% of value Estimates are based on Department of Fish and Game final pack reports.	June 15th	General Fund/ Shared with political sub-division
Cold Storage Tax	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.	June 15th	General Fund/ Shared with political sub-division

Estimates reflect a steady increase resulting from the upward trend of the market value of the raw product.

Freezer ships
Tax

Freezer ships and other floating cold storages are taxed at 4% of value of raw products obtained for freezing, salt, or other methods of processing; or the taking of crab for export without such processing.

June 15th

General Fund/
Shared with
political sub-
divisions

Estimates are based on past five years experience.

The Department of Revenue administers the commercial fish taxes.

Insurance
Companies

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

April 1st for pre-
ceding year

General Fund

Life Companies	3%
P & C Companies	3%
Domestic Companies	1½%
Net Hospital Service	6%
Title Insurance	1%
Underwriters Profit	3/4 of 1% net
Surplus	3%
Direct-Unauthorized	3%

Estimates are based on 6% total increase collected in 1975.

Administered by the Department of Commerce

SEVERANCE

Oil Production
Tax

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

Monthly- last day
of month for previous
month

General Fund/
When cents per
bbl method is
is used . . .
\$.05 for each
barrel of oil
produced will
be paid by the
State from
royalties
into the Alaska
Native Fund un-
til all amounts
paid equal \$500
million.

PERCENT METHOD

1. 5% on the first 300 barrels;
2. 6% on the next 700 barrels;
3. 8% on all in excess of 1000 barrels.

CENTS PER BARREL METHOD

1. \$.16975 on each of the first 300 barrels of 27 degrees API gravity oil;
2. \$.2025 on each of the next 700 barrels of 27 degrees API gravity oil;
3. \$.2700 on each barrel in excess of 1000 barrels of 27 degrees gravity oil;
4. Adjust above cents/barrel rates by ± 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.
5. Adjust above cents/barrel rates at least semi-annually by ± percent 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 the base year.

SOURCE	DESCRIPTION: ESTIMATING METHOD	DUE AND PAYABLE DATE	ALLOCATION
Gas Production Tax	The tax is levied on gas sold from each property, less the value of any part which is exempt from taxation. The rate is 4% of the gross value of the gas and liquified products produced each month.* *Estimates are from total oil condensate, plant products production, and total gas sales for each month during the forecast period. The production data--consisting of wellhead values, wholesale price index, number of wells, and State and Federal Native Claims net interest factors--are entered into a computer program which calculates each month's income for each oil and gas field and State total for six revenue receipt codes. Past and future production performance of each pool is considered. Oil and gas production taxes are administered by the Department of Revenue.	Monthly--last day of month for prior month	General Fund
<u>PROPERTY</u>			
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.	September 30th	General Fund
Reserve Tax	Estimates assume 20 mills for FY 76 and 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 transmission facilities presently exist, or are in the process of construction. The effects congressional price control legislation might have is not known at this time. Property taxes are administered by the Department of Revenue.	June 30th	General Fund
<u>SALE/USE</u>			
Fuel Taxes Aviation	Rates are 4¢ per gallon on aviation gasoline and 2½¢ per gallon on aviation jet fuel. Estimates reflect continued dependency on aircraft to move supplies for pipeline construction.	By last day of month for prior month	General Fund/ Aviation Fuel Account--shared with approximately 9 municipalities on 60/40 basis where airports are owned by municipalities.
Highway	Highway use of gasoline and diesel fuel is at the rate of 8¢ per gallon. "Off-highway" use is at 2¢ per gallon. The "off-highway" user may claim a refund of 6¢ per gallon on motor fuel within one year of purchase if the tax of 8¢ was paid. The refunds are paid out of the Highway Fuel Tax Account.		General Fund/ Highway Fuel Tax Account--used for maintenance and construction of new highways as appropriated by legislation.
Marine	The 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 and pipeline construction were considered in estimate. The Fuel taxes are administered by the Department of Revenue.		General Fund/ Watercraft Fuel Tax Account--used in construction of harbors, docks, etc. as appropriated by legislatures.

SOURCE	DESCRIPTION: ESTIMATING METHOD	DUE AND PAYABLE DATE	ALLOCATION
Cigarette Tax	A tax of 4 mills is levied on each cigarette imported or acquired in the State. Additional license fees are as follows:	By last day of month for prior month.	General Fund-- 1½ mills of total tax collected School Fund-- 2½ mills of tax collected and license fees.
	Manufacturers	\$ 5.00	
	Vending Machine Operator	25.00	
	Direct-Buying Retailer	25.00	
	Buyer	25.00	
	Distributor	50.00	

Gain in revenues during pipeline construction and 5% increase from calendar year 1973 are included in estimate.

Administered by the Department of Revenue

OTHER

School Tax	\$10.00 per year is collected from all employed persons who have attained the age of 19 prior to January. Some exemptions are of persons in active military service of United State, persons cared for by the State, persons permanently injured, etc.	January 1st	General Fund
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Estimates reflect normal growth rates and pipeline impact.

Administered by the Department of Revenue.

LICENSES & PERMITS

BUSINESS

Alcoholic Beverages

As of September 1, 1975, the Alcoholic Beverage Control Board increased the application fee from \$25.00 to \$50.00 effecting all license transactions. Other alcohol sources include:	December 31	General Fund/ Political Sub- divisions
Pub Licenses -- \$300.00		
Beverage Dispensing Licenses -- \$500.00 in communities with population less than 1,500		
\$1000.00 where population is more than 1,500.		
Club Licenses -- \$400.00 or, \$200.00 when club certifies to the Board that gross sales on intoxicating liquors for preceding year were less than \$5,000.		
Common Carrier Dispensing License -- \$250.00		
Restaurant License -- \$300.00		
Retail Liquor License -- \$600.00		

Preceding five year growth rates were used as base for estimate.

Administered by the Department of Revenue

Commercial Fishing

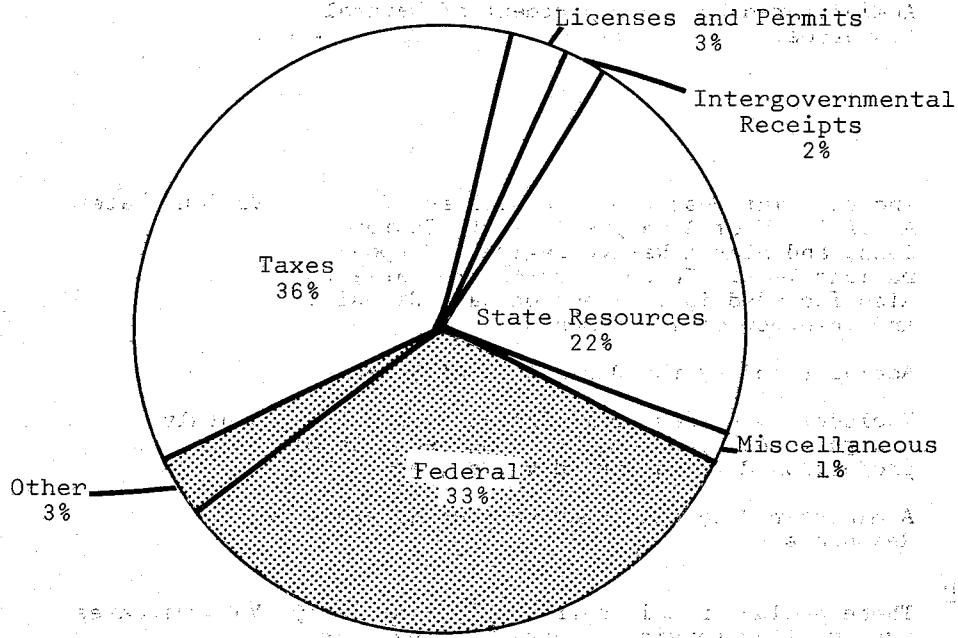
A few of the licenses include:	Resident	Non Resident	Renewed annually	General Fund
Vessel	\$10.00	\$30.00		
Troll Line	15.00	45.00		
Set of Long Line	25.00	50.00		
Drift Gill Net				
First 100 Fathoms	10.00	30.00		
Each additional 50 Fathoms	5.00	15.00		

SOURCE	DESCRIPTION: ESTIMATING METHOD	DUE AND PAYABLE DATE	ALLOCATION
	Estimates reflect that receipts will remain near the 75 actual level due to reduced stocks of fish and anticipated shorter or closed seasons.		
Professional & Occupational	A variety of occupations such as Hairdressers, Barbers, Real Estate, and Fish and Game Farms must be licensed in accordance with the Alaska Statutes.	Majority are renewed biennially	General Fund
	Most estimates were based on increase of new licenses issued between renewal periods.		
	These are administered by the Department of Commerce.		
Regulatory	This covers items such as Securities Registration Fee, Aircraft Registration, Motor Freight Carrier Weight Fee, and Alaska Commercial Fisheries Entry Commission.	Various dates	General Fund
	Different departments administer these permits.		
	Most estimates are based on prior growth rates. The Motor Freight Carrier Weight Fee is based on growth rate including pipeline construction and North Slope drilling which has increased the commercial truck use. The opening of the Tok Station in fiscal year 72-73 aided enforcement of the collection in weight fees. The fees, set by the Alaska Transportation Commission, are based on the weight of the licensed vehicle.		
<u>NON-BUSINESS</u>			
Fish & Game	Hunt, Trap, Sport Fish License (resident and non-resident) are included in this estimate using FY 75 actual and a 3.5% growth rate as a base.	Renewed each year	General Fund/ Special Fund
	Administered by the Department of Revenue		
Motor Vehicle Operators	Rates range from \$5.00 fee for operator licenses to \$1.00 for instruction permits.	Renewed at lag intervals every 3 years	General Fund
	Estimates reflect increase due to pipeline construction and take into consideration the lag intervals of renewals.		
Motor Vehicle - Titles/Liens	Rates for title transactions increased from \$2.00 to \$5.00 effective September 23, 1975. Registration fees increased an average 30% on most items.		General Fund
	The Department of Public Safety administers the above Motor Vehicle Licenses.		
<u>INTERGOVERNMENTAL RECEIPTS</u>			
<u>FEDERAL SHARED REVENUE</u>			
	This area 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 Alaska lands.	Federal cut-off dates are June 30th & December 30th. Share received 4 - 6 weeks after cut-off Date.	General Fund/ Shared with Political Sub- divisions
	Currently a dispute exists between the Federal and State Governments over disposition of receipts derived from lands within the National Wildlife Refuge system; under a recent Federal directive such receipts are to be paid to the Borough in which the Refuge is located. Estimates have taken		

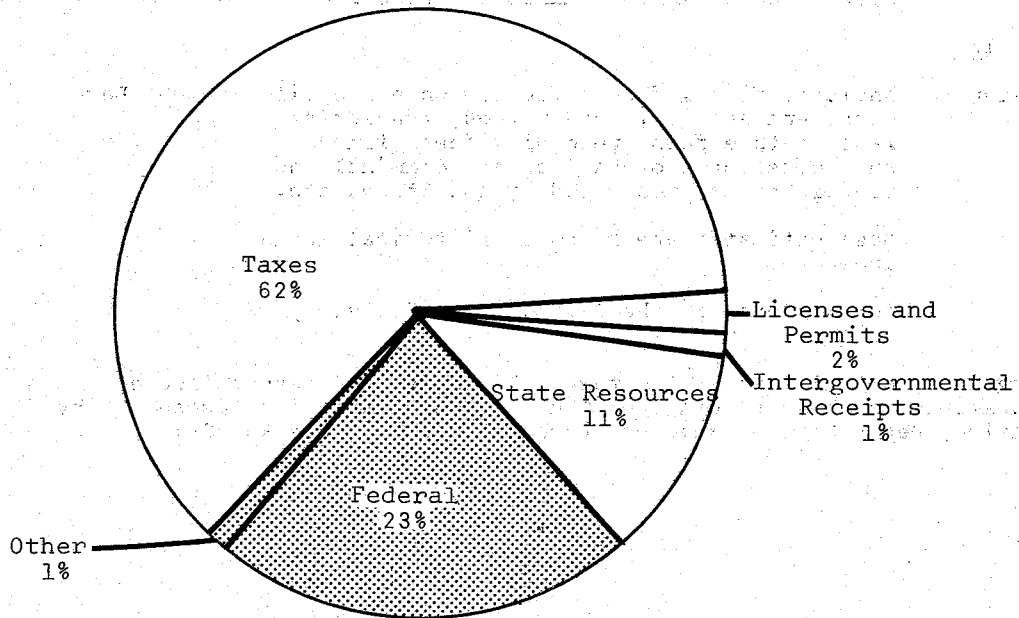
SOURCE	DESCRIPTION: ESTIMATING METHOD	DUE AND PAYABLE DATE	ALLOCATION
	this into consideration.		
	Administered by the Department of Natural Resources.		
<u>STATE RESOURCES REVENUE</u>			
<u>SALE/USE</u>			
Investment Earnings	Includes interest on loans such as A.H.F.C., U of A Campus Activity Center loan, and Alaska Native Regional Corporations loan. Interest rates are varied. Also included is interest on bank deposits and interest on investments.	Various Dates	General Fund
	Administered by the Department of Revenue		
Royalties	Includes royalties from minerals and oil and gas. Analyses are based on lease terms, production data, wellhead values, etc.	Monthly	General Fund
	Administered by the Department of Natural Resources.		
<u>FACILITIES RELATED CHARGES</u>			
	These include receipts from airports, ferry system, food services, hospital fees, park and recreation fees, and quarters rentals.	Various dates	General Fund
	Most estimates were based on past historical data.		
	Several departments administer these fees.		
<u>SERVICES RELATED CHARGES</u>			
Court System	Includes filing fees collected on all civil cases and appeals, notary fees, transcript fees, estate fees, recording fees, fines and forfeitures of bail on all criminal and traffic cases prosecuted by the State, etc.	Various Dates	General Fund
	Most estimates are based on historical annual increase.		
	Administered by the Alaska Court System.		

The preceding is a partial list of the taxes, licenses, and fees collected by the State. More detailed explanations may be obtained from the individual agencies listed, or by writing to the Research Section, Department of Revenue, Pouch SA, Juneau, Alaska 99811.

General Fund Components



Fiscal Year 1975 Actual

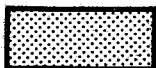


Fiscal Year 1977 Projection

Unrestricted



Restricted



General Fund

Unrestricted Revenue

Estimates

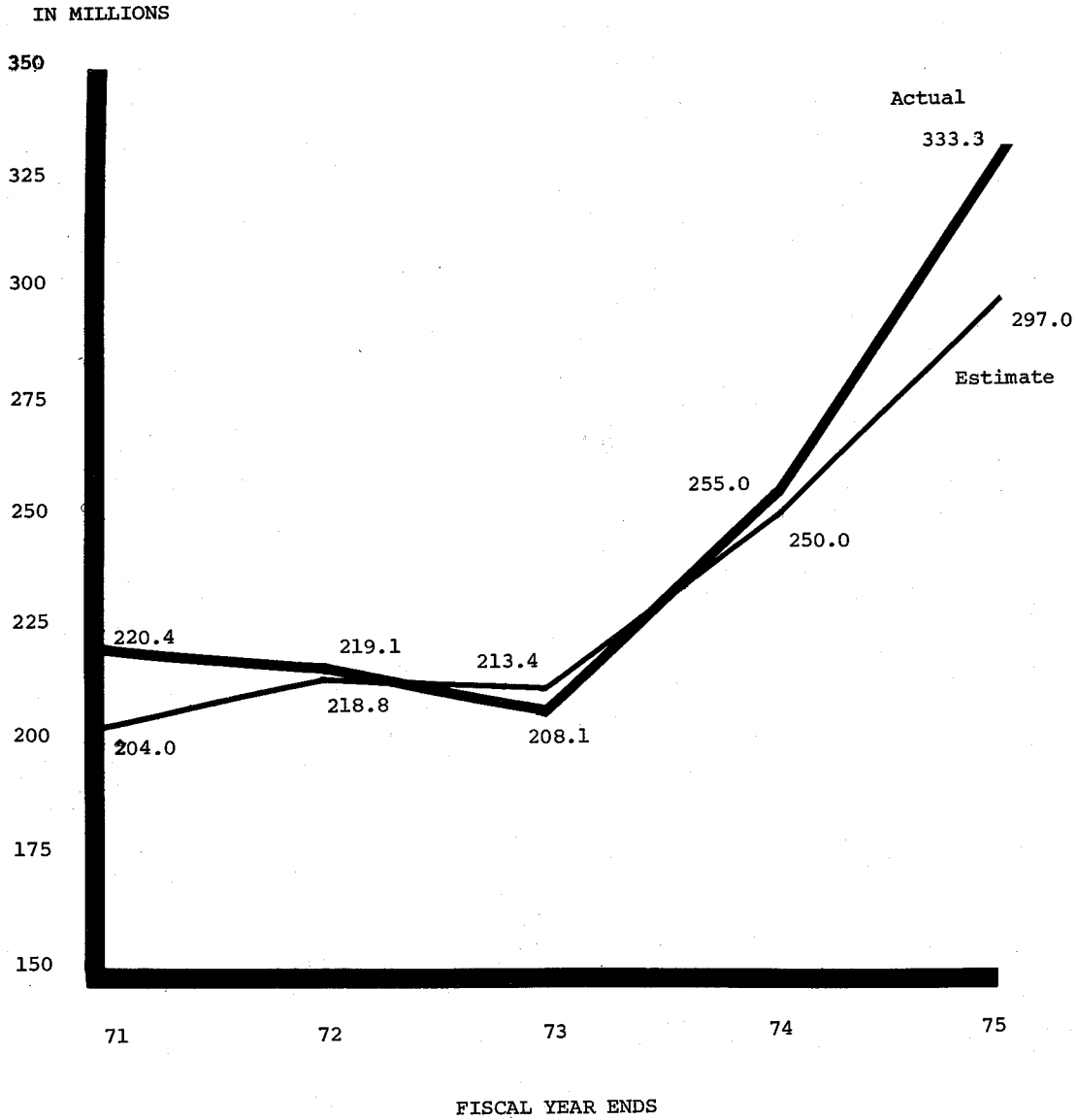
(in thousands)

<u>General Fund</u>	<u>1975</u>	<u>Budget</u>	<u>1976</u>	<u>1977</u>
<u>Unrestricted Revenues</u>	<u>Actual</u>	<u>Estimate</u>	<u>Revised</u>	<u>Estimate</u>
<u>Taxes</u>				
<u>Income</u>				
Corporate	\$ 17,345.3	\$ 10,534.2	\$ 26,670.4	\$ 30,558.0
Fiduciary	75.7	35.0	50.0	55.0
Individual	86,899.3	85,585.6	118,187.8	98,562.8
<u>Gross Receipts</u>				
Alaska Business License	11,178.6	10,150.1	13,162.5	14,411.5
Commercial Fish	2,727.3	2,667.5	2,591.7	3,237.1
Insurance Companies	4,422.9	4,301.0	4,715.0	5,186.5
Public Utilities	687.5	700.0	740.0	800.0
Other	10.5	60.0	65.4	40.0
<u>Severance</u>				
Gravel, Timber, Land, Etc.	764.6	926.5	1,316.4	1,315.7
Oil and Gas Production	26,619.8	29,116.0	27,089.0	28,118.0
<u>Property</u>				
Oil and Gas	6,565.9	15,300.0	16,300.0	70,100.0
Reserve	-0-	-0-	212,000.0	253,100.0
<u>Sale/Use</u>				
Alcoholic Beverages	6,598.2	7,318.7	7,831.8	7,900.0
Fuel Taxes-Aviation	2,828.6	3,166.4	3,453.9	4,075.6
Fuel Taxes-Highway	14,041.1	15,771.2	18,767.7	23,459.6
Fuel Taxes-Marine	1,145.2	1,244.1	1,244.1	1,343.6
Tobacco Products	1,511.6	1,684.5	1,745.2	1,769.2
<u>Other</u>				
Death and Gift	67.5	56.5	81.0	85.0
School	2,150.9	1,939.7	2,258.4	2,376.9
Total Taxes	185,640.5	190,557.0	458,270.3	546,494.5
<u>Licenses and Permits</u>				
<u>Business</u>				
Alcoholic Beverages	839.7	837.1	904.7	943.9
Amusements	93.8	80.2	95.4	95.5
Commercial Fishing	630.5	678.7	625.1	625.1
General Corporation	828.9	867.8	880.0	965.1
Professional and				
Occupational	538.3	713.0	671.3	638.1
Regulatory	1,228.5	1,197.1	1,302.2	1,431.8
Other	15.3	13.0	16.5	17.5
<u>Non-Business</u>				
Fish and Game	34.1	35.4	35.3	36.5
Motor Vehicle-Operators	438.5	385.0	475.0	525.0
Motor Vehicle-Titles/ Registration	8,956.8	7,974.5	10,270.3	11,297.3
Other	5.4	7.9	9.3	3.0
Total License and Permits	13,609.8	12,789.7	15,285.1	16,578.8

	<u>1975</u>	<u>1976</u>	<u>1976</u>	<u>1977</u>
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Estimate</u>
		<u>Estimate</u>	<u>Estimate</u>	
<u>Intergovernmental Receipts</u>				
<u>Federal Shared Revenue</u>				
Lands	\$ 717.6	\$ 1,292.7	\$ 1,285.5	\$ 1,843.4
Mineral Rents and Royalties	9,849.7	9,336.0	3,187.0	3,452.0
Power Act	2.4	2.5	2.5	2.5
Total Intergovernmental Receipts	\$ 10,569.7	\$ 10,631.2	\$ 4,475.0	\$ 5,297.9
<u>State Resources Revenues</u>				
<u>Sale/Use</u>				
Bonus Sales	1,038.4	-0-	-0-	-0-
Investment Earnings	38,512.8	20,745.1	22,328.5	18,360.6
Rents	4,289.7	4,652.3	5,983.1	6,138.1
Royalties	39,967.7	42,089.5	42,562.0	52,658.0
Sale of State Property	12,174.0	1,458.5	1,757.5	1,757.5
<u>Facilities Related Charges</u>				
Airports	548.9	771.5	959.5	1,030.0
Ferry System-Southeast	11,959.6	13,339.0	13,539.0	15,709.0
Ferry System-Southwest	1,214.9	1,411.0	1,410.0	1,569.0
Food Service	160.9	217.2	47.9	62.4
Hospital Fees	556.5	644.0	609.0	100.0
Non-Hospital Institutional Fees	748.4	1,987.1	1,044.5	1,195.8
Parks and Recreation	23.5	100.0	65.0	90.0
Quarters Rental	577.4	540.3	593.3	633.0
<u>Service Related Charges</u>				
Court System	3,019.9	4,033.9	3,969.6	4,427.5
Health Control	4.5	6.0	5.5	5.5
Legal Services	120.8	110.0	119.6	125.2
Sale/Recording of Public/Legal Documents	227.6	249.6	222.3	238.5
Services Rendered	709.0	500.0	500.0	500.0
Statutory Exam Fees	222.5	166.3	229.0	251.0
Other	104.4	-0-	100.0	104.2
Total State Resources Revenues	116,182.2	93,021.3	96,045.3	104,955.3
<u>Miscellaneous Revenue</u>				
<u>Returns, Etc.</u>				
Compensations	2,746.4	154.3	1,386.4	401.6
Refunds and Recoveries	4,177.9	952.8	716.8	720.4
Other	424.9	118.7	17.1	17.3
Total Miscellaneous Revenue	7,349.2	1,225.8	2,120.3	1,139.3
TOTAL UNRESTRICTED REVENUE	\$333,351.4	\$308,225.0	\$576,196.0	\$674,465.8

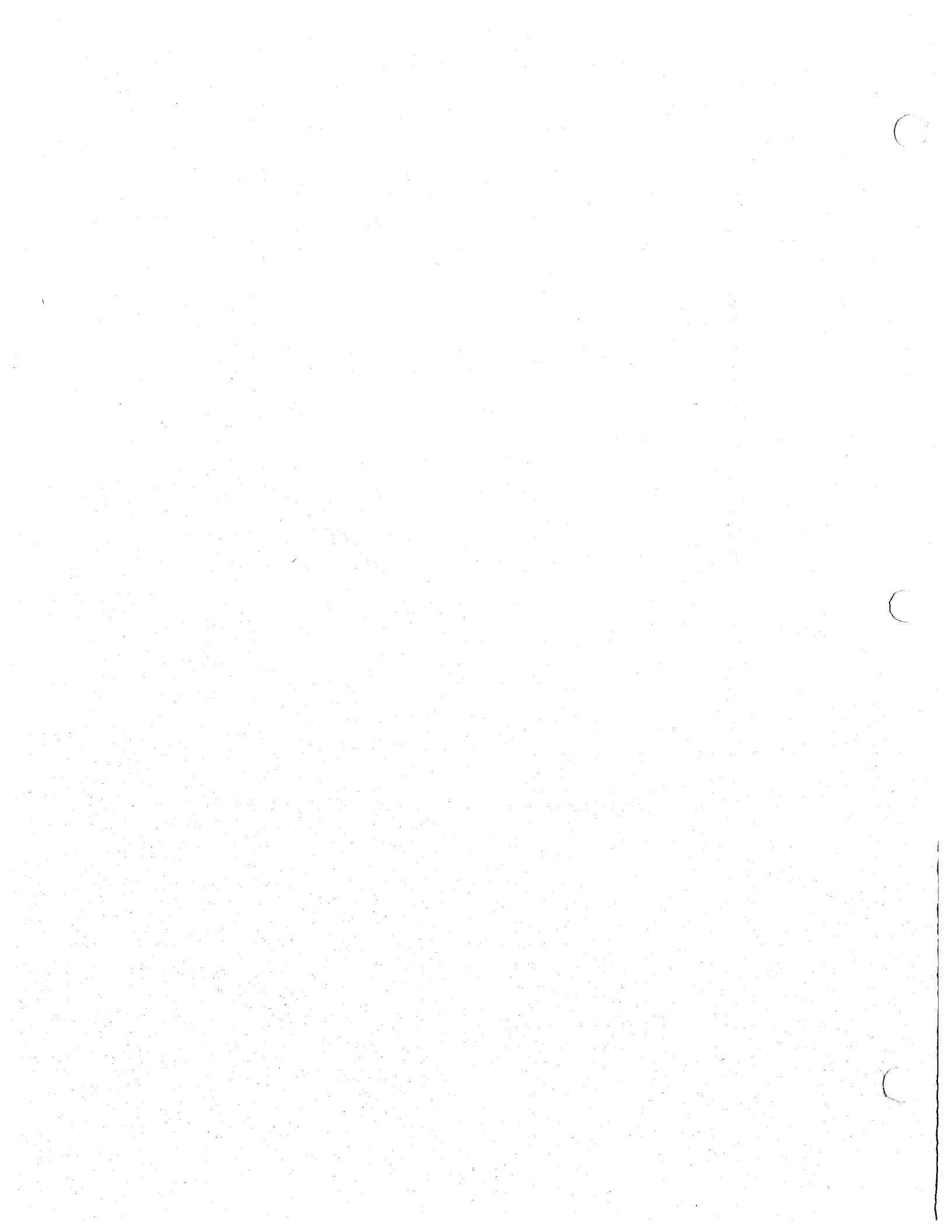
Unrestricted Revenue

Historical Comparison



Estimates _____

Actuals _____



Restricted Revenue

Estimates

General Fund	<u>1975</u>	<u>1976</u>	<u>1977</u>	
<u>Restricted Revenues (1)</u>	<u>Actual</u>	<u>Budget Estimate</u>	<u>Revised Estimate</u>	<u>Estimate</u>
<u>Federal Grants-in-aid</u>				
I. Education	\$ 39,452.4	\$ 41,144.2	\$ 43,827.3	\$ 44,524.3
II. Social Services	36,038.7	43,932.9	42,961.0	44,563.8
III. Health	8,269.3	9,728.9	10,891.1	12,248.6
IV. Natural Resources	2,852.5	2,343.9	4,748.3	4,028.1
V. Public Protection	2,880.7	3,658.0	5,614.1	3,952.5
VI. Administration of Justice	2,218.8	1,779.1	4,625.1	3,330.6
VII. Development	614.0	290.0	582.5	300.0
VIII. Transportation	79,467.9	81,900.0	81,900.0	90,000.0
IX. General Government	<u>623.8</u>	<u>3,105.4</u>	<u>2,707.0</u>	<u>432.8</u>
Total Federal Grants-in-aid	<u>\$172,418.1</u>	<u>\$187,882.4</u>	<u>\$197,856.4</u>	<u>\$203,380.7</u>
<u>Other Grants-in-aid</u>				
I. Education	369.1	262.0	397.1	685.5
II. Social Services	1,305.9	2,037.7	2,140.8	1,123.0
III. Health	110.8	143.0	143.0	182.2
IV. Natural Resources	1,522.8	3,392.1	3,576.9	5,086.8
V. Public Protection	6.2	-0-	-0-	220.2
VI. Administration of Justice	293.9	163.2	163.2	209.6
VII. Development	157.7	308.2	308.2	423.8
VIII. Transportation	11,485.4	10,438.2	15,199.6	1,811.1
IX. General Government	<u>61.4</u>	<u>70.3</u>	<u>70.3</u>	<u>30.0</u>
Total Other Grants-in-aid	<u>\$ 15,313.2</u>	<u>\$ 16,814.7</u>	<u>\$ 21,999.1</u>	<u>\$ 9,772.2</u>
TOTAL RESTRICTED REVENUE	<u>\$187,731.3</u>	<u>\$204,697.1</u>	<u>\$219,855.5</u>	<u>\$213,152.9</u>
TOTAL GENERAL FUND REVENUE (2)	<u>\$521,082.7</u>	<u>\$512,922.1</u>	<u>\$796,051.5</u>	<u>\$887,618.7</u>

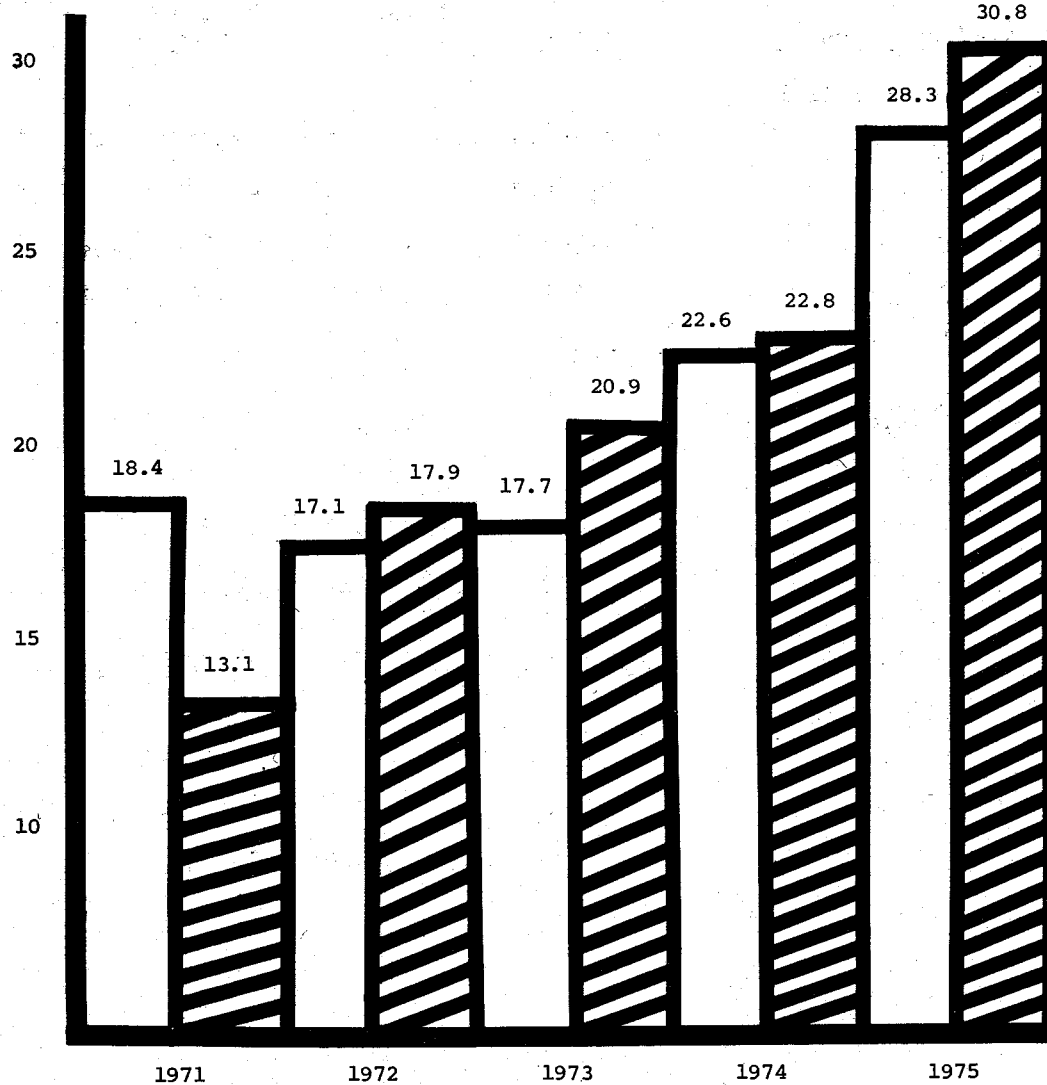
(1) Restricted revenue figures are those contained in the governor's proposed budget. During the appropriation process, changes may occur as legislative funding decisions are reached.

(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

Historical Comparison

IN MILLIONS



FISCAL YEAR ENDS

Estimates



Actuals



Special Funds

Revenue Estimates

(In thousands)

	<u>1975</u>		<u>1976</u>		<u>1977</u>
	<u>Actual</u>	Budget	Revised		<u>Estimate</u>
		<u>Estimate</u>	<u>Estimate</u>		
AGRICULTURE LOAN FUND	\$ 180.6	\$ 171.0	\$ 109.7	\$	112.9
COMMERCIAL FISH LOAN FUND	128.6	40.0	46.0		63.0
FEDERAL REVENUE SHARING FUND	3,013.5	2,731.7	3,654.0		3,586.5
FISH AND GAME FUND	5,671.6	6,122.1	5,943.8		6,336.8
INTERNATIONAL AIRPORT REVENUE FUND	15,772.2	20,969.5	15,480.6		15,122.8
SCHOLARSHIP LOAN FUND	73.4	-0-	308.5		549.1
SCHOOL FUND	2,521.1	2,808.8	2,275.0		2,900.0
SMALL BUSINESS LOAN FUND	29.6	26.0	49.0		69.0
TOURISM LOAN FUND	21.5	75.0	36.0		51.0
TRAINING AND BUILDING FUND	113.8	85.0	144.0		250.0
WORLD WAR II VETERAN'S LOAN FUND	<u>3,258.0</u>	<u>1,076.3</u>	<u>925.2</u>		<u>1,390.2</u>
TOTAL SPECIAL FUNDS	<u>\$30,783.9</u>	<u>\$34,105.4</u>	<u>\$28,971.8</u>		<u>\$30,431.3</u>

Receipt Codes

Chart

Unrestricted Revenues

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

GENERAL FUND

<u>UNRESTRICTED REVENUES</u>	<u>NEW RECEIPT CODES</u>
<u>TAXES</u>	
<u>INCOME</u>	
Corporate	038
Fiduciary	037
Individual	036
<u>GROSS RECEIPTS</u>	
Alaska Business License	046
Commercial Fish	062, 063, 064
Insurance Companies	019
Public Utilities	020
Other	061
<u>SEVERANCE</u>	
Gravel, Timber, Land, etc.	528, 535
Oil and Gas Production	065, 066, 068
<u>PROPERTY</u>	
Oil and Gas	001
Reserve	006
<u>SALE/USE</u>	
Alcoholic Beverages	016
Fuel Tax - Aviation	022
Fuel Tax - Highways	021
Fuel Tax - Marine	023
Tobacco Products	017
<u>OTHER</u>	
Death and Gift	051, 052
School	057
<u>LICENSES AND PERMITS</u>	
<u>BUSINESS</u>	
Alcoholic Beverages	106, 107, 110-118
Amusements	105, 145, 146
Commercial Fishing	126-139, 140
General Corporation	100, 149
Professional & Occupational	101, 102, 120-124, 199
	224, 299

Regulatory	103, 104, 125, 141, 143, 147, 150, 219, 223, 229, 232-234
Other	119
<u>NON-BUSINESS</u>	
Fish and Game	203, 205, 210, 217, 218
Motor Vehicle-Operators	220
Motor Vehicle-Titles/Registration	221, 222
Other	226, 227
<u>INTERGOVERNMENTAL RECEIPTS</u>	
<u>FEDERAL SHARED REVENUE</u>	
Lands	300, 301, 308
Mineral Rents and Royalties	304-306
Power Act	302
<u>STATE RESOURCES REVENUES</u>	
<u>SALE/USE</u>	
Bonus Sales	526, 537
Investment Earnings	575, 576, 577
Rents	225, 525, 530-533, 538
Royalties	527, 539, 540, 547
Sale of State Property	474, 534, 617, 621
<u>FACILITIES RELATED CHARGES</u>	
Airports	440-442, 446, 447, 450, 451, 453
Ferry System - Southeast	454-456
Ferry System - Southwest	454, 456
Food Services	618, 476
Hospital Fees	475, 589
Non-Hospital Institutional Fees	529, 546, 585, 587, 588
Parks and Recreation	471
Quarters Rental	544
<u>SERVICE RELATED CHARGES</u>	
Court System	404-408, 500
Health Control	472
Legal Services	403, 475
Sale/Recording of Public/Legal Documents	230, 228, 402, 473, 477
Services Rendered	475
Statutory Exam Fees	148, 235, 401
Other	500, 236
<u>MISCELLANEOUS REVENUES</u>	
<u>RETURNS, ETC.</u>	
Compensations	503, 504, 616
Refunds and Recoveries	311, 502, 615, 619, 635 638, 622
Other	404, 586, 636, 637

