

# ALASKA'S REVENUE SOURCES

**Compiled by Research Section**

**Department of Revenue**

## Table of Contents

### GENERAL FUND

Unrestricted Revenues . . . . .	2
Restricted Revenues . . . . .	4

SPECIAL FUNDS . . . . .	5
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### CHARTS

Unrestricted Revenue . . . . .	6
Special Funds . . . . .	7

COMMENTS . . . . .	8
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# General Fund

*REVISED  
MAY 1978  
OUTPUT PERMIT*

TAXES	1977	1978		1979
	ACTUAL	BUDGET ESTIMATE	REVISED ESTIMATE	ESTIMATE
<b>INCOME</b>				
Corporate	35,772.1	53,440.0	44,600.0	65,600.0
Fiduciary	92.4	55.0	101.6	111.7
Individual	210,378.3	93,403.4	135,000.0	145,000.0
<b>GROSS RECEIPTS</b>				
Alaska Business License	23,252.2	17,422.5	21,800.0	20,400.0
Commercial Fish	6,203.1	3,896.0	7,830.5	8,489.7
Insurance Companies	8,063.2	6,750.0	8,200.0	8,500.0
Public Utilities	1,192.7	975.0	1,392.8	1,532.0
Other	65.2	50.0	71.7	78.8
<b>SEVERANCE</b>				
Gravel, Timber, Land, etc.	1,002.4	807.0	546.5	578.6
Oil and Gas Production (1)	23,758.4	113,469.0	113,500.0	176,000.0
<b>PROPERTY</b>				
Oil and Gas	139,140.7	168,300.0	168,300.0	170,600.0
Reserves (2)	270,626.5	-0-	-0-	-0-
Vehicle Registration (3)	-0-	198.4	198.6	202.4
<b>SALE/USE</b>				
Alcoholic Beverages	7,977.7	7,470.0	6,800.0	6,700.0
Fuel Taxes-Aviation	2,503.7	2,940.0	2,300.0	2,300.0
Fuel Taxes-Highway	16,745.2	18,113.7	13,200.0	12,800.0
Fuel Taxes-Marine	1,358.2	1,460.0	1,900.0	1,800.0
Tobacco Products	1,817.7	1,562.6	1,600.0	1,500.0
<b>OTHER</b>				
Death and Gift	193.1	125.0	213.0	234.3
School	2,588.6	2,511.0	2,100.0	2,100.0
<b>TOTAL TAXES</b>	<b>752,731.4</b>	<b>492,948.6</b>	<b>529,654.7</b>	<b>624,527.5</b>
<b>LICENSES AND PERMITS</b>				
<b>BUSINESS</b>				
Alcoholic Beverages	949.3	992.3	988.2	1,007.6
Amusements	107.3	85.6	118.0	129.7
Commercial Fishing (4)	836.1	694.2	1,157.3	1,081.9
General Corporation	1,126.1	1,010.8	1,165.7	1,225.0
Professional and Occupational	672.4	779.0	779.0	721.1
Regulatory	1,729.8	1,743.5	1,747.4	1,769.2
Other	43.2	39.9	41.1	43.5
<b>NON-BUSINESS</b>				
Fish and Game	48.9	66.7	47.9	49.5
Motor Vehicle-Operators	584.0	531.5	534.6	550.6
Motor Vehicle-Titles/Registration	10,020.4	12,251.2	11,505.0	11,350.1
Other	2.0	6.9	7.0	6.3
<b>TOTAL LICENCES AND PERMITS</b>	<b>16,119.5</b>	<b>18,201.6</b>	<b>18,091.2</b>	<b>17,934.5</b>
<b>INTERGOVERNMENTAL RECEIPTS</b>				
<b>FEDERAL SHARED REVENUE</b>				
Lands	511.0	564.0	3,520.0	3,255.2
Mineral Rents and Royalties (5)	1,985.6	3,054.2	1,450.8	1,381.9
Other	2.2	2.5	2.5	2.5
<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b>	<b>2,498.8</b>	<b>3,620.7</b>	<b>4,973.3</b>	<b>4,639.6</b>

*5469.2*

*10655.3*

# Unrestricted Revenues

## (IN THOUSANDS)

	1977	1978		1979
	ACTUAL	BUDGET ESTIMATE	REVISED ESTIMATE	ESTIMATE
<b>STATE RESOURCES REVENUES</b>				
<u>SALE/USE</u>				
Bonus Sales (5)	-0-	30.0	-0-	-0-
Investment Earnings	34,816.9	35,046.3	45,100.0	51,532.3
Rents (5)	3,432.2	3,229.0	2,418.7	2,478.9
Royalties (5)	34,263.7	268,198.6	161,853.7	250,813.5
Sale of State Property	1,808.3	1,547.5	1,601.5	1,511.8
<u>FACILITIES RELATED CHARGES</u>				
Airports	736.7	706.0	843.7	607.7
Ferry System (6)	16,786.3	20,579.0	18,979.0	20,999.0
Food Service	50.3	44.0	56.7	61.6
Hospital Fees	739.0	-0-	744.8	782.1
Non-Hospital Institutional Fees	1,480.4	1,473.2	1,795.1	2,005.6
Parks and Recreation	65.2	90.0	90.0	100.0
Quarters Rentals	358.5	339.1	277.0	209.2
<u>SERVICE RELATED CHARGES</u>				
Court System	3,556.0	4,388.6	3,640.2	3,899.0
Health Control	11.4	5.5	5.5	5.5
Legal Services	66.8	115.5	73.5	81.0
Sale/Recording of Public/ Legal Documents	378.8	283.7	205.7	215.7
Services Rendered	9.4	-0-	-0-	-0-
Statutory Exam Fees	10.0	136.0	103.0	181.2
Other	436.5	-0-	511.8	584.3
<b>TOTAL STATE RESOURCES REVENUES</b>	<u>99,006.4</u>	<u>336,212.0</u>	<u>238,299.9</u>	<u>336,068.4</u>
<u>MISCELLANEOUS REVENUES</u>				
<u>RETURNS, ETC.</u>				
Compensations	178.0	662.4	214.7	224.6
Refunds and Recoveries	2,488.5	2,326.1	1,213.0	1,252.1
Other	1,241.8	55.5	1,138.0	1,137.0
<b>TOTAL MISCELLANEOUS REVENUES</b>	<u>3,908.3</u>	<u>3,044.0</u>	<u>2,565.7</u>	<u>2,613.7</u>
<b>TOTAL UNRESTRICTED REVENUES</b>	<u>874,264.4</u>	<u>854,026.9</u>	<u>793,584.8</u>	<u>985,783.7</u>
Less: Native Land Claims Payments (7)			<u>34,500.0</u>	<u>57,300.0</u>
<b>TOTAL TO THE STATE</b>			<u>759,084.8</u>	<u>928,483.7</u>

- (1) Reserves tax credit applied to FY 1978 and 1979 estimates.
- (2) Reserves tax expired June 30, 1977.
- (3) Law effective FY 1978.
- (4) Commercial Fishing licenses consolidated with Entry Commission fees effective January 1, 1978.
- (5) Figures shown are net of 25% Permanent Fund contribution in FY 78 & 79, plus 5% Renewable Resources Fund in FY 79
- (6) Ferry System:
 

Southeast	17,200.0	18,800.0	19,100.0	19,100.0
Southwest	1,770.0	1,770.0	1,890.0	1,890.0
Dock Fees	9.0	9.0	9.0	9.0
	<u>18,979.0</u>	<u>20,579.0</u>	<u>20,999.0</u>	<u>20,999.0</u>
- (7) CH. 107 SLA 1977 effective July 1, 1977.

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# Restricted Revenues

(IN THOUSANDS)

	<u>1977</u>	<u>1978</u>		<u>1979</u>
	<u>ACTUAL</u>	<u>BUDGET ESTIMATE</u>	<u>REVISED ESTIMATE</u>	<u>ESTIMATE</u>
<u>FEDERAL GRANTS-IN-AID</u>				
I. EDUCATION	26,704.1	33,323.9	39,823.3	38,396.6
II. SOCIAL SERVICES	48,930.5	60,454.8	67,229.9	73,049.5
III. HEALTH	3,002.6	3,802.5	10,673.4	9,438.4
IV. NATURAL RESOURCES	5,425.6	6,199.7	7,176.3	8,698.9
V. PUBLIC PROTECTION	2,805.4	4,112.3	5,213.0	4,906.1
VI. ADMINISTRATION OF JUSTICE	2,899.9	2,767.0	3,006.2	2,480.3
VII. DEVELOPMENT	2,308.8	650.6	1,100.5	755.1
VIII. TRANSPORTATION	119,037.2	140,000.0	125,000.0	125,000.0
IX. GENERAL GOVERNMENT	<u>425.2</u>	<u>61.6</u>	<u>314.5</u>	<u>327</u>
TOTAL FEDERAL GRANTS-IN-AID	<u>211,539.3</u>	<u>251,372.4</u>	<u>259,537.1</u>	<u>263,052.3</u>
<u>OTHER GRANTS-IN-AID</u>				
I. EDUCATION	798.6	446.0	172.4	219.1
II. SOCIAL SERVICES	1,409.1	787.0	2,642.0	3,402.3
III. HEALTH	66.6	-0-	4.2	4.4
IV. NATURAL RESOURCES	2,053.5	2,393.3	2,175.6	111.3
V. PUBLIC PROTECTION	207.0	102.5	943.5	333.6
VI. ADMINISTRATION OF JUSTICE	223.1	309.2	287.4	380.9
VII. DEVELOPMENT	453.5	275.0	777.6	852.4
VIII. TRANSPORTATION	1,837.9	1,244.4	978.0	852.0
IX. GENERAL GOVERNMENT	<u>430.9</u>	<u>924.9</u>	<u>2,770.4</u>	<u>3,064.6</u>
TOTAL OTHER GRANTS-IN-AID	<u>7,480.2</u>	<u>6,482.3</u>	<u>10,751.1</u>	<u>9,220.6</u>
MISCELLANEOUS RESTRICTED REVENUE- ALL CATEGORIES	<u>3,148.8</u>	<u>474.3</u>	<u>748.9</u>	<u>726.2</u>
TOTAL RESTRICTED REVENUE (1)	<u>222,168.3</u>	<u>258,329.0</u>	<u>271,037.1</u>	<u>272,999.1</u>
TOTAL GENERAL FUND REVENUE (2)	<u>1,096,432.7</u>	<u>1,112,355.9</u>	<u>1,030,121.9</u>	<u>1,201,482.8</u>

(1) Restricted Revenue Figures may not agree with those shown in the Governor's budget due to categorical differences between the budget and accounting systems. These figures are also subject to change during the appropriation process as Legislative decisions are made.

(2) Actual & 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

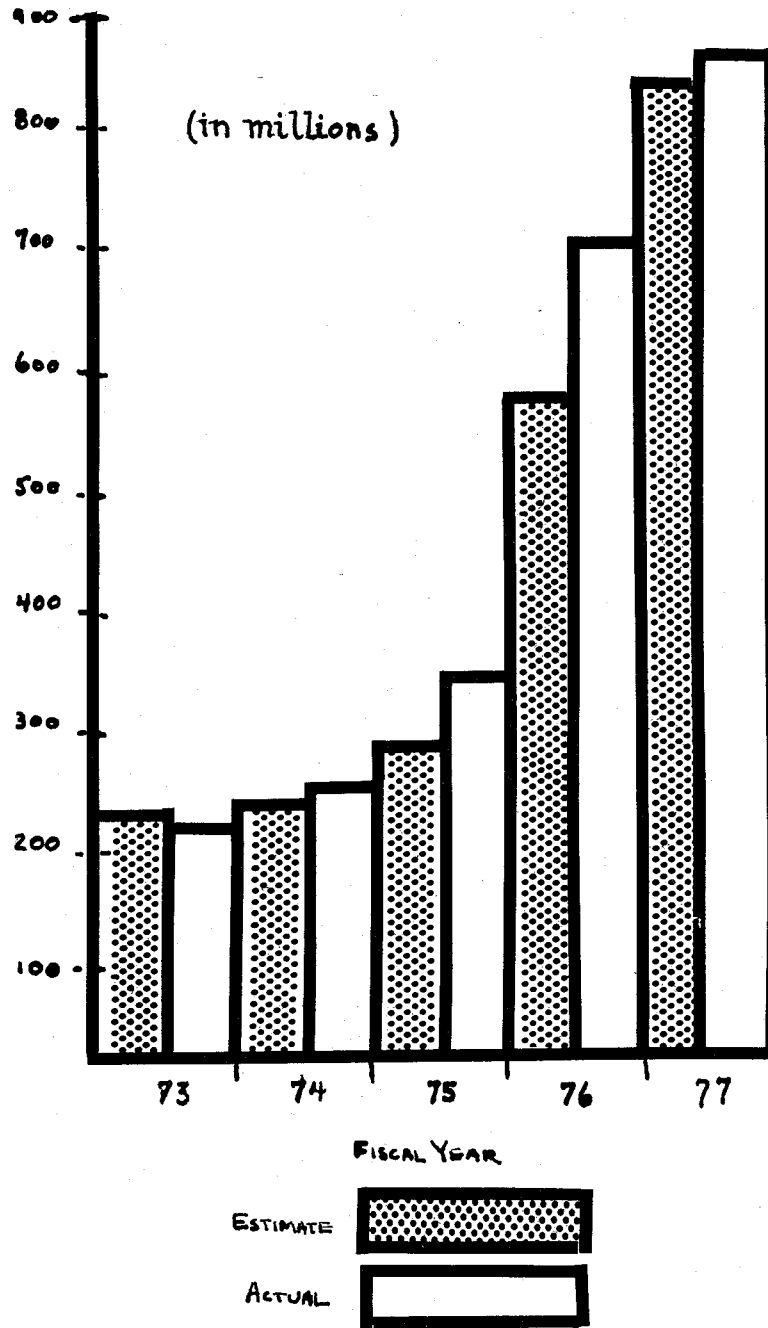
(IN THOUSANDS)

	<u>1977</u>	<u>1978</u>	<u>1979</u>	
	<u>ACTUAL</u>	<u>BUDGET ESTIMATE</u>	<u>REVISED ESTIMATE</u>	
<u>ENTERPRISE FUNDS</u>			<u>ESTIMATE</u>	
Agriculture Loan Fund	209.3	187.0	218.6	220.0
Child Care Facility Loan Fund	.2	2.1	1.0	2.0
Commercial Fish Loan Fund	76.1	72.0	116.8	146.0
International Airport Revenue Fund				
Unrestricted	18,378.4	17,168.4	17,893.7	18,219.4
Restricted	<u>837.0</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL	19,215.4	17,168.4	17,893.7	18,219.4
Medical Malpractice Loan Fund (1)	-0-	94.0	-0-	-0-
Scholarship Loan Fund (2)	343.2	320.0	320.0	260.0
Small Business Loan Fund	55.9	79.3	97.2	121.5
Tourism Loan Fund	52.9	93.5	186.0	193.5
Water Resources Loan Fund	-0-	90.0	27.0	129.5
World War II Veterans Loan Fund	<u>1,991.9</u>	<u>2,038.2</u>	<u>3,061.6</u>	<u>3,638.1</u>
TOTAL ENTERPRISE FUNDS	<u>21,944.9</u>	<u>20,144.5</u>	<u>21,921.9</u>	<u>22,930.0</u>
<u>SPECIAL REVENUE FUNDS</u>				
Alaska Permanent Fund	3,974.5	91,229.2	55,043.7	90,727.9
Federal Revenue Sharing Fund	5,001.5	6,197.2	4,943.9	4,956.9
Fish and Game Fund				
Unrestricted	3,066.6	4,031.2	4,456.0	4,618.8
Restricted	<u>3,600.6</u>	<u>4,360.2</u>	<u>3,366.2</u>	<u>3,779.5</u>
TOTAL	<u>6,667.2</u>	<u>8,391.4</u>	<u>7,822.2</u>	<u>8,398.3</u>
Marine/Coastal Damage Fund	-0-	-0-	6,416.3	7,334.8
School Fund	3,033.0	2,604.4	2,666.7	2,500.0
Renewable Resources Development Fund (3)	-0-	-0-	-0-	18,053.6
Training and Building Fund	<u>169.2</u>	<u>291.8</u>	<u>230.0</u>	<u>230.0</u>
TOTAL SPECIAL REVENUE FUNDS	<u>18,845.4</u>	<u>108,714.0</u>	<u>77,122.8</u>	<u>132,201.5</u>
TOTAL SPECIAL FUNDS	<u>40,790.3</u>	<u>128,858.5</u>	<u>99,044.7</u>	<u>155,131.5</u>

- (1) No Loans Outstanding  
(2) Term of loans extended from 6 to 10 years effective July 1, 1978  
(3) Effective July 1, 1978

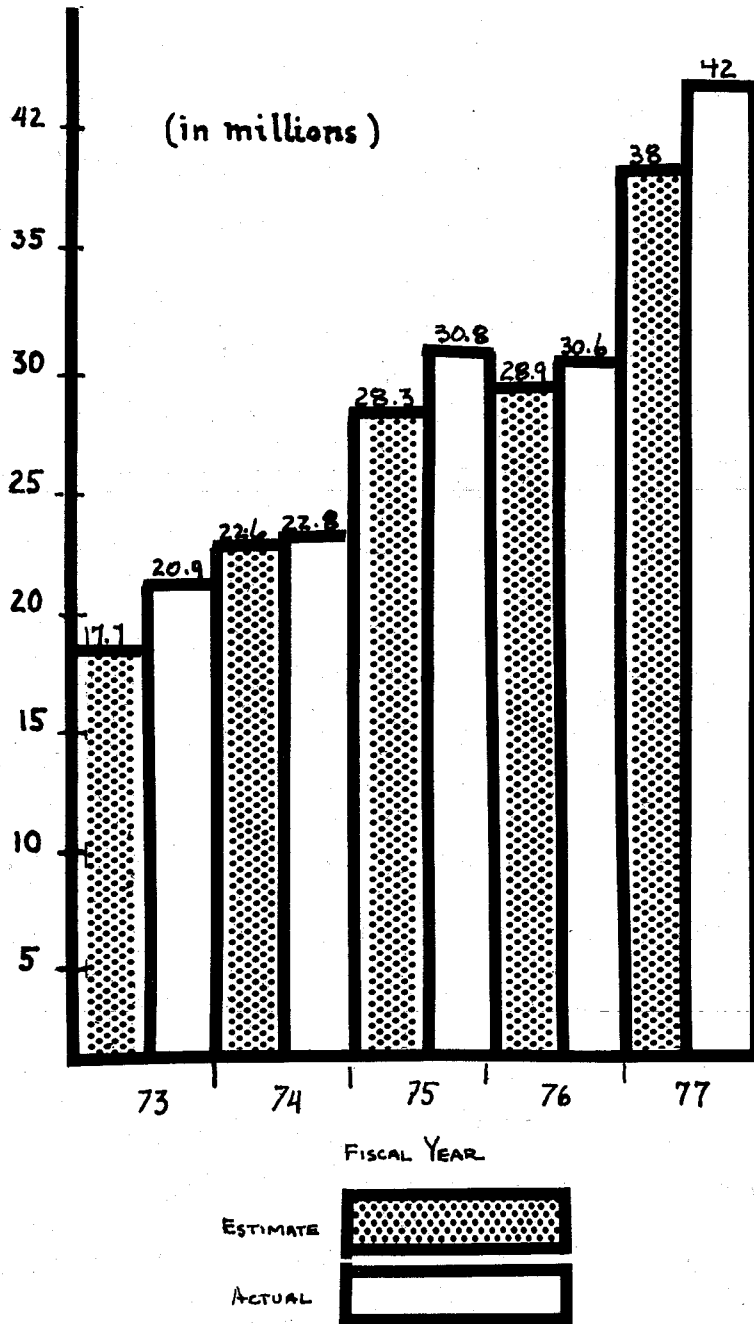
# Unrestricted Revenue

## Historical Comparison



# Special Funds

## Historical Comparison



## COMMENTS

The Revenue Source Book is compiled annually by the Department of Revenue in accordance with the requirements of AS 37.07.060(B)(3). Two types of actual and estimated revenues are reported, unrestricted and restricted, for both the General Fund and a number of Special Funds. Unrestricted revenues may be appropriated for any purpose established by the Legislature; restricted revenues are received for specific programs, primarily from the Federal government.

General Fund unrestricted revenues, composed mainly of taxes, provided the largest share of the State's income. During the 1977 Session, the Legislature enacted a major change in the oil and gas severance tax law (CH 136 SLA 1977). The new law incorporates an economic limit factor (ELF) which replaces the old "stair-step" approach. The ELF, based on the ratio of the rate at the true economic limit to the current production rate, is a mechanism for scaling down the tax rate as field production declines toward the economic limit. All other State taxes remain essentially the same as in prior years.