

1968
REVENUE ESTIMATES
GENERAL FUND

CITY OF ANCHORAGE

DEPARTMENT GENERAL FUND		GENERAL FUND REVENUES		DETAIL		
		1966 ACTUAL REVENUE	1967 ADJUSTED BUDGET	1968 DEPARTMENT REQUEST	1968 MANAGER RECOMMENDS	1968 COUNCIL APPROVED
1100	Real Property Taxes	2,674,230	3,120,000	3,348,000	3,214,080	3,547,970
1101	Personal Property Taxes	642,042	803,007	803,520	771,380	897,590
1110	P.I.L.O.T. - Utilities	444,626	483,481	510,270	510,270	544,948
1111	P.I.L.O.T. - Other	50,603	40,500	35,000	35,000	35,000
1112	Gas Franchise Tax	70,331	80,202	90,000	90,000	90,000
1102	Collection of Prior Years Taxes	-0-	-0-	-0-	-0-	120,000
1120	Building Permits	70,872	75,000	99,750	99,750	93,750
1121	Street Use Permits	2,656	4,000	3,000	3,500	3,500
1122	Licenses on Amusement Devices	9,383	9,500	9,500	9,500	9,500
1123	Building & Trade Licenses	11,596	13,000	13,000	14,000	14,000
1124	Chauffeurs' Licenses	2,596	4,300	2,800	2,800	2,500
1125	Other Business Licenses	15,791	17,000	17,000	17,000	17,000
1126	Animal Licenses	1,882				
1127	Taxi Zone & Terminal Fees	3,805	5,100	5,300	6,000	6,000
1128	Parking Meters	215,080	240,000	220,000	244,260	311,260
1129	Liquor Handlers' Permits	2,860	5,500	3,000	3,000	3,000
1130.1	Court Fines & Forfeitures	199,694	250,000	299,800	320,000	350,000
1130.2	Traffic Violations	159,990	170,000	190,000	170,000	228,000

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		1966 ACTUAL REVENUE	1967 ADJUSTED BUDGET	1968 DEPARTMENT REQUEST	1968 MANAGER RECOMMENDS	1968 COUNCIL APPROVED
1130.3	Failure to Appear Warrant Collections		27,500	25,200	36,000	36,000
1131.1	Penalty & Interest - Special Assessments	24,516	15,000	15,000	15,000	15,000
1131.2	Penalty & Interest - Taxes	33,948	25,000	25,000	50,000	50,000
1140	Interest Revenue	14,357	8,200		6,000	3,000
1141	Rental to Utilities	18,900	18,900	18,900	900	18,900
1142	Other Rental Revenue	37,934	47,000	9,000	21,320	16,390
1143	Merrill Field Leases	65,405	60,000	67,500	67,500	90,170
1150	Alaska Liquor Licenses	100,700	100,000	100,000	100,000	100,000
1151	Alaska Business Licenses	444,196	<u>515,000</u>	515,000	585,000	585,000
1152	Alaska Cannery Tax	5,751	3,800		6,100	6,100
1153	Loussac Foundation	10,000	20,000	10,000	10,000	10,000
1154	Aviation Fuel Tax	6,667	9,000	10,500	12,000	12,000
1155	Impound & Storage - Aircraft Merrill Field			100	100	100
1156	Civil Defense Program Assistance		7607		27,465	27,465
1157	Maintenance of State Properties				125,000	125,000
1157.1	Zoning Officer & Auto Repayment				15,160	15,160
1158	Election Service - State of Alaska				3,200	3,200

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		1966 ACTUAL REVENUE	1967 ADJUSTED BUDGET	1968 DEPARTMENT REQUEST	1968 MANAGER RECOMMENDS	1968 COUNCIL APPROVED
1161	Sewer Connections	998				
1161.1	Sewer Use Charges	870	5,000	5,000	5,000	5,000
1161.2	Sewer Connection Inspection Fees	1,455	2600 1,500	3,000	3,000	3,000
1162	Recreation Activities	12,496	14000 16,600	22,600	18,980	28,980
1162.1	Mulcahy Stadium	4,093	3400 6,500	6,500	6,500	6,500
1162.2	Forest Park Golf Fees	7,805	8,780			
1163	Library	12,050	10500 14,200	10,000	11,000	11,000
1165	Merrill Field Gas Tax (2¢ per Gal.)	8,866	11,000	10,000	12,000	12,000
1166	Platting & Subdivision Fees	1,975	2,000	2,000	1,000	1,000
1166.1	Sale of Maps & Codes				13,100	26,170
1166.2	Sidewalk Replacement				60,000	60,000
1167	Cemetery Fees	9,664	11400 10,000	10,000	10,560	10,560
1168	Sewer Use Permits	450	450	450	450	450
1169	Ambulance Fees				39,300	19,650
1170	Sale of Property	3,056	70,000	5,000	70,000	130,000
1171	Miscellaneous Revenues	3,916	11,000 17,120	18,720	14,850	20,850
1172	Police Services				3,500	3,500
1173	Police - State Prisoners				10,000	10,000

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DEPARTMENT GENERAL FUND		GENERAL FUND REVENUES			DETAIL	
2/1/68 - 6/30/69 - 201,296		1966 ACTUAL	1967 ADJUSTED BUDGET	1968 DEPARTMENT REQUEST	1968 MANAGER RECOMMENDS	1968 COUNCIL APPROVED
1174	Muldoon Fire District				99,619	99,619
1175	Spenard Fire District				159,046	159,046
1180	Contribution - Telephone	324,819	348,088	304,577	304,577	304,577
1181	Contribution - Electric	527,693	669,060	410,427	410,427	410,427
1182	Contribution - Water	105,379	93,670	81,961	81,961	81,961
1186	Alaska Transitional Grant	100,000	118,432			
1187	Purchasing Reserve Appropriation		37,155			
	Appropriation of Year-end Surplus Port Industrial Park					55,000
	Franchise Tax on Gross Revenue, Refuse Utility					66,420
	Contract Payment from Borough for 1/2 Year Ambulance Service					42,460
	Revenues from Port Industrial Park					88,273
	Reimbursement from Port for Insurance Claim					6,000
	Carry-Over of Year-end Surplus & Presently Restricted Funds					190,894
		6,465,996	7,563,845	7,336,375	7,926,155	9,240,840
	Plus: Refunding of \$750,000 of \$1,000,000 in Tax Anticipation Notes				750,000	
					8,676,155	

DEPARTMENT General Fund Revenue Information	ACCOUNT TITLE	ACCOUNT NUMBER	WORK PROGRAM- JUSTIFICATION	D
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General Property Taxes, 1100, 1101 and 1102

A mill rate of 10.0 has been used on a 100% property valuation in the preparation of 1968 budget. The normal municipal services are funded at 9.3 mills, the same as the previous year, and the additional .7 mills funds the \$298,000 placed in Contingency Fund for the Police and Fire Retirement Plan. The calculations of property tax revenues are based upon a 1968 estimated real property roll of \$365,700,000 and personal property of \$88,300,000. It is estimated that 2 1/2% of the real property tax will be uncollectible in 1968. An account for uncollectible 1968 personal property tax of \$40,000 has been provided in account 1260, miscellaneous. An estimated \$120,000 for collection of taxes assessed in prior years is also anticipated.

Payments in Lieu of Taxes, 1110

Electric Utility - The payment in lieu of taxes is computed at 2% of gross operating revenue within the City. The estimated gross operating revenue for 1967 is \$3,650,000. The total tax would be \$3,650,000 @ 95% x 2% = \$69,350. This basis of taxation puts the utility on the same footing as Chugach Electric Association, Inc.

Telephone Utility - The payment for the Telephone Utility is calculated at 9% of the gross operating revenue within the City limits. The estimated gross operating revenue for 1967 is \$5,350,000 x 65% x 9% = \$312,979.

Water Utility - The policy for payment in lieu of tax is the same as for Telephone. Estimated gross revenue from operations is \$1,565,750 of which 82% is within the City. The payment in lieu of tax would be as follows: 9% of 82% of \$1,565,750 = \$115,550.

Port of Anchorage - Payment in lieu of tax on 2% of gross revenues of \$783,471 = \$14,069.

Off-Street Parking - Payment in lieu of tax is estimated for 1968 at \$33,000.

Other Payments in Lieu of Taxes, 1111

Chugach Electric Association, Inc., pays 2% of gross operating revenues to the State of Alaska. This is refunded to the City on the basis of distribution facilities within the City. The estimated 1968 revenue to the City is \$35,000. Alaska State Housing Authority is now assessed (as per conversation with Mr. McGee of GAAB) instead of paying an in-lieu tax and their assessed value is now included in the real and personal property assessments.

Gas Franchise Tax, 1112

Anchorage Natural Gas, Inc., pays a franchise tax to the City equal to 2% of revenues generated within the City. The estimated tax of \$90,000 is based on expected revenues of the gas company.

Building Permits, 1120

The Building Official's office charges fees for permits for construction, excavating and demolition. The 1968 revenue from this source is estimated at \$93,750 by his department.

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DEPARTMENT General Fund Revenue Information	ACCOUNT TITLE	ACCOUNT NUMBER	WORK PROGRAM- JUSTIFICATION	D
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Street Use Permits, 1121

Permits issued by the Building Inspector's office for use of streets at \$10 each. Revenue estimated by the Building Official's office for 1968 is \$3,500.

Licenses on Amusement Devices, 1122

The City licenses recreational non-gambling card games at the rate of \$125 per year for each establishment. In addition, a quarterly fee of \$25 per table is charged for these establishments. A refund from the State representing 50% of tax collected on coin operated amusement and gaming devices and licenses on card games is estimated to be \$9,500.

Building and Trade Licenses, 1123

Building contractors subject to regulations of the building code are issued regulatory licenses to cover the cost of regulation. These licenses are issued for \$25 each. The City Clerk estimates a \$14,000 revenue from this source in 1968.

Chauffeurs' Licenses, 1124

Taxi and bus drivers are issued new licenses for \$25 which are renewable for \$5. The Police Chief has estimated 1968 revenue to be \$2,500.

Other Business Licenses, 1125

All businesses that affect public health or require other regulation in the interest of public safety are licensed. The annual fees vary from \$5 to \$150. Changes of ownership also require that an additional fee be paid. The estimated revenue in 1968 is \$17,000.

Taxi Zone and Terminal Fees, 1127

Each licensed taxicab company is charged \$100 per year per cab, or \$30 per quarter if paid quarterly. The total number of taxicabs presently authorized within the City may not exceed forty-seven. Additionally, buses, airline service vehicles, and driverless vehicles are charged minor fees for operation within the City. The City Clerk estimated the 1968 revenue from this source to be \$6,000.

Parking Meter Collections, 1128

Revenue received from parking meters is reserved for development of off-street parking facilities, purchase of additional street meters and maintenance of parking meters and City owned parking lots. \$311,260 revenue is anticipated for 1968.

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DEPARTMENT General Fund Revenue Information	ACCOUNT TITLE	ACCOUNT NUMBER	WORK PROGRAM- JUSTIFICATION	D
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Liquor Handlers' Permits, 1129

Employees who dispense liquor for consumption in the establishment are required to secure a permit from the Police Department. The fee is \$5 for the first year and \$1 for yearly renewals. The Police Chief estimates 1968 revenue at \$3,000.

Court Fines and Forfeitures, 1130.1 and 1130.2 and 1130.3

Fines levied by the District Magistrate's Court accrue to the City of Anchorage.

Monies paid to the City resulting from non-moving violations and collected by the Traffic Violations Section are also credited to the General Fund Revenue. 1968 revenue from court fines and forfeitures is estimated at \$350,000; revenue from non-moving violations is estimated at \$228,000. Non-moving violations increase of \$20,000 is estimated if an additional man is added and state registration is received timely. (Failure to appear warrant collections estimated to be \$36,000.)

Penalties and Interest, 1131.1 and 1131.2

Delinquent property taxes and special assessments are charged a penalty of 10% and 8% respectively and an additional 8% interest on the amount due for the period of delinquency. The transfer of the tax assessment and collection function to the Borough does not affect this City revenue as all such interest and penalties will continue to accrue to the City.

1968 penalty and interest revenue on special assessments (Account 1131.1) is estimated at \$15,000. 1968 penalty and interest revenue on real and personal property taxes (Account 1131.2) is estimated at \$50,000.

Rentals to Utilities, 1141

Buildings and properties which are included in general fund fixed assets are rented to the utilities at commercial rental rates. Various substation sites are rented to the Municipal Light and Power Department at \$75 per month, 12 x \$75 = \$900. Rental for City Hall functions = \$18,000.

Other Rental Revenue, 1142

Properties owned by the City and leased include land at the Denali School site, and other property not immediately needed for municipal purposes. The Property Management Officer estimates rental revenue from other property at \$16,390.

Merrill Field Leases, 1143

City property at Merrill Field is leased. The portion of the rental which covers sewer assessments is credited directly to the special assessment fund. The 1968 revenue is estimated by the Property Management Officer at \$90,170.

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Alaska Liquor Licenses, 1150

Alaska statutes provide for refund to municipalities of fees paid by liquor establishments in the State. The law provides that the fees are refunded in full to the municipalities wherein the establishments are located. Estimated revenue in 1968 is \$100,000.

Alaska Business Licenses, 1151

Alaska statutes provide for a business tax to be collected by the State and a portion to be refunded to the municipalities. 1968 revenue is estimated at \$585,000.

Civil Defense Program Assistance, 1156

It is estimated \$23,465 of Federal and \$4,000 of Borough assistance will be received.

Maintenance of State Properties, 1157

State highways within the City, \$105,000 State highway traffic signals, \$5,000; State highway divider strips and Alaska Railroad grounds \$15,000.

Zoning Officer and Auto Repayment, 1157.1

The Zoning Officer and his auto expense are to be paid for by the Borough - \$15,160.

Sewer Charges, 1161.1 and 1161.2

During 1961 the City instituted a sewer use charge for those properties located outside the City which are being served by City sanitary sewer. The total revenue from this source is estimated at \$5,000. A sewer connection inspection fee is charged for new connections in place of a connection charge. This revenue is estimated to be \$3,000.

Recreational Activities, 1162 and 1162.1

The Parks and Recreation Department estimates revenue from recreational activity to be \$28,980 during 1968. Mulcahy Stadium is estimated as \$6,500.

Library, 1163

The Library charges fines for books which are not returned on the due date. Total 1968 estimated revenue is \$11,000.

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Merrill Field Gasoline Tax, 1165

The gasoline tax revenue is based on a two cent per gallon tax on aviation gasoline sold at Merrill Field by private operators. During 1968 it is estimated that 600,000 gallons of gasoline will be sold for a total revenue of \$12,000.

Sale of Maps & Codes, 1166.1

Map service for Borough, \$14,600; Other map sales, \$8,570; Uniform Building & Plumbing Codes, \$2,000; City Codes, \$1,000.

Cemetery Fees, 1167

These fees represent the cost of opening the graves plus a permit and grave space fee. Winter burials are charged \$100 for each grave opening while openings made during the summer months are charged \$50. The 1968 revenue is estimated at \$10,560.

Sewer Use Permits, 1168

As a health and regulatory measure, a fee is charged cesspool pumper tank trucks for dumping in City sewers. Due to the construction of sanitary sewer systems, both inside and outside the City, the revenue from this source is gradually decreasing. 1968 estimated revenue is \$450.

Ambulance Fees, 1169

\$25 transportation charge on non-emergency cases	\$12,500	—
Spenard District - based on percent of calls in prior years.	16,660	—
Muldoon District - based on percent of calls in prior years	6,520	—
GAAB - calls outside of Spenard & Muldoon Districts	3,620	—
	<u>\$39,300</u>	
		$\times 1/2 \text{ yr.} = \$19,650$

Sale of Property, 1170

The City Manager estimates that a revenue of \$130,000 will be earned in 1968, resulting from the sale of property.

Miscellaneous Revenues, 1171

The \$20,850 budgeted for 1968 represents the estimated receipts from the overhead on general reimbursable projects, and smaller items of revenue.

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Contribution from Utilities

This budget is based upon a new concept of distribution of profits of the City's several utility operations. As discussed elsewhere in the budget document, this new concept provides that the contribution will be reduced by 10% each year from the amount of contribution for 1966 as determined by past policy until 25% of net income is reached. On this basis, the 1968 dividends are determined as follows:

Telephone Utility, 1180

With a present base of \$348,088 the contribution will be reduced \$43,511 each year until 25% of net income is reached. The 1968 contribution, based on present policy, is \$348,088 less \$43,511 = \$304,577.

Electric Utility, 1181

With a present base of \$469,060 the contribution will be reduced \$58,633 each year until 25% of the net income is reached. The 1968 contribution is therefore \$410,427.

Water Utility, 1182

With a present base of \$93,670 the contribution will be reduced \$11,709 each year until 25% of the net income is reached. The 1968 contribution is therefore \$81,961.