

## Revenue Detail - Descriptions and Assumptions

### ENHANCED 911 FUND

**Enhanced 911 Surcharge** - A surcharge in the amount of seventy-five cents per month per line, land and wireless, is imposed on all exchange lines in the Fairbanks North Star Borough to fund the enhanced 911 system. FY 2006 estimate is based upon the current trend and are expected to be higher due to fee surcharges to wireless services.

### SOLID WASTE DISPOSAL REVENUES

**Landfill Disposal Fees** - The Solid Waste Disposal fund is self-supporting through tipping fees charged. Landfill tipping fees for FY 2006 are based upon \$55/ton to cover landfill operations, landfill closure costs, and construction of new landfill cells. Revenues for FY 2006 are based on current year projections.

**Recycling Revenue** - Recycling revenues for FY 2006 is anticipated to be zero.

**Hazardous Waste Fees** - Conditionally exempt small quantity generator's (CESQG) are charged nominal fees to use the household hazardous waste facilities. FY 2006 revenues are based on current year projections.

**Miscellaneous Revenue & Sale of Fixed Assets** - This revenue item reflects money received from miscellaneous sources or from the sale of surplus equipment or furniture that has reached the end of its service life. Revenue proceeds are immaterial and difficult to predict.

### VEHICLE EQUIPMENT FLEET FUND

**Charges for Services** - Borough departments that use vehicles and equipment owned by the internal service fund provide annual payments to the fund towards the future replacement of the vehicles and equipment.

**Lease Revenues** - The Borough secured a capital lease to pay for vehicle and equipment purchases in FY 2002, FY2003, FY 2004, and FY 2005. FY 2006 projections are based on required revenues to lease/purchase vehicles and equipment for FY 2006.

**Sale of Fixed Assets** - This revenue item reflects money anticipated to be received from the sale of surplus equipment and vehicles that have reached the end of their service life.

### CHARGES FOR SERVICES -- NON-AREAWIDE

**Emergency Medical Services** - Revenue for ambulance service is provided on a non-areawide basis. Payment is received from the patient, insurance company, or governmental agency by a contractor and transmitted to the Borough. FY 2006 revenue is based current service levels and anticipates a higher rate of collection.

**Miscellaneous Revenue** - This revenue item reflects money received from miscellaneous sources. Revenue proceeds are immaterial and difficult to predict.

### OTHER LOCAL REVENUES

**Sale of Fixed Assets** - This revenue item reflects money received from the sale of surplus equipment or furniture that has reached the end of its service life. Revenue proceeds are immaterial and difficult to predict.

**Interest** - Earnings from the prudent investment of periodic excess cash is a source of revenue for the Borough. The types of investments are limited by Code to protect the safety of the public's money and include such items as U.S. Government securities and repurchase agreements. All excess funds are automatically swept into an overnight investment account backed by U.S. Government securities. Funds invested in overnight investment agreements and in term securities generate interest earnings. The estimated interest rate for FY 2006 revenue is 2.90% based on current invested balances and market conditions. Funds are invested to provide safety and liquidity while earning at the maximum available rate. All Borough cash is pooled which allows the Borough to maximize investment earnings. At the close of the fiscal year, interest earned is prorated to the various funds where interest allocation is mandated by the Borough Code or other statutory requirements.

**Casualty Reimbursement** - Reimbursement for insured losses are accumulated here. Revenue is generally immaterial and unpredictable.

**Miscellaneous Revenue** - This revenue item reflects money received from miscellaneous sources.

**FY 2005-2006 Budget  
Fairbanks North Star Borough**

**Revenue Detail**

REVENUE SOURCE	2002/03 Actual	2003/04 Actual	2004/05 Approved	2004/05 Revised	2005/06 Recommended	2005/06 Approved
<b>ENHANCED 911 FUND</b>						
Enhanced 911 Surcharge	377,849	374,016	720,000	720,000	585,000	585,000
<b>SOLID WASTE DISPOSAL REVENUES</b>						
Landfill Disposal Fees	4,860,705	4,806,584	5,128,810	5,128,810	5,588,000	5,588,000
Recycling Revenues	91	95	-	-	-	-
Household Hazardous Waste Fees	26,024	19,410	40,000	40,000	22,000	22,000
Misc Revenues & Sale of Fixed Assets	1,199	-	-	-	-	-
<b>SUB-TOTAL CHARGES - SW DISPOSAL</b>	<b>4,888,019</b>	<b>4,826,089</b>	<b>5,168,810</b>	<b>5,168,810</b>	<b>5,610,000</b>	<b>5,610,000</b>
<b>SUB-TOTAL CHARGES - AW, 911, &amp; SW</b>	<b>6,482,146</b>	<b>6,541,843</b>	<b>7,287,300</b>	<b>7,287,300</b>	<b>7,634,180</b>	<b>7,634,180</b>
<b>VEHICLE EQUIPMENT FLEET FUND</b>						
Charges for Services-VE Replacement	343,900	355,340	463,800	463,800	511,210	511,210
Lease Revenues	-	-	566,900	764,565	714,830	714,830
Misc Revenues & Sale of Fixed Assets	9,400	18,653	50,000	50,000	42,000	42,000
<b>SUB-TOTAL CHARGES - Fleet Fund</b>	<b>353,300</b>	<b>373,993</b>	<b>1,080,700</b>	<b>1,278,365</b>	<b>1,268,040</b>	<b>1,268,040</b>
<b>CHARGES FOR SERVICES - NON-AREAWIDE</b>						
Emergency Medical Services	372,517	353,420	470,730	470,730	573,810	573,810
Miscellaneous - NAW	-	12,043	-	-	-	-
<b>SUB-TOTAL CHARGES Non-Areawide</b>	<b>372,517</b>	<b>365,463</b>	<b>470,730</b>	<b>470,730</b>	<b>573,810</b>	<b>573,810</b>
<b>OTHER LOCAL REVENUES</b>						
Sale of Fixed Assets	-	-	-	-	-	-
Interest - General Fund	1,637,333	724,271	1,204,450	1,204,450	2,127,980	2,127,980
Interest - Debt Service Fund	-	-	-	-	-	-
Interest - Enhanced 911 Fund	17,172	8,512	12,790	12,790	18,790	18,790
Interest - Solid Waste Disposal Fund	928,624	108,906	264,210	264,210	252,010	252,010
Other Financing Source - Lease	-	-	-	-	595,010	595,010
Miscellaneous - General Fund	315,621	93,842	150,000	149,992	95,000	95,000
<b>SUB-TOTAL OTHER REVENUES</b>	<b>2,898,750</b>	<b>935,531</b>	<b>1,631,450</b>	<b>1,631,442</b>	<b>3,088,790</b>	<b>3,088,790</b>