

HB

843



ALASKA HOUSE OF REPRESENTATIVES

Community and Regional Affairs Committee

C+RA  
HB843

LISA RUDD, Chair

14 June 1978

Pouch V, State Capitol  
Juneau, Alaska 99811  
(907) 465-8870

Mr. Jim Rolle, Executive Director  
Alaska Municipal League  
204 N. Franklin Street  
Juneau, Alaska 99801

Dear Jim,

Attached is a copy of a proposed committee substitute for SSHB 843, which I believe addresses most of the concerns expressed by the various municipalities at our workshop May 8th. I have included changes in the following areas.

1. The tax levy for school support is included in the local effort computation.
2. The formula is simplified somewhat by computing taxing rate from the total tax revenues of the municipality.
3. Special taxes such as the Anchorage hotel/motel tax and the Bristol Bay Borough fish tax are included in the local effort formula.
4. Some conditions are placed on the distribution of the minimum grant entitlements to small communities. The purpose of these conditions is to encourage those cities to function at least on a basic level as local governments.

This CS will not be considered by the CRA Committee this session, but I do feel we have laid groundwork this year which will hasten action next year if the bill is reintroduced. I am sending you a copy of this draft in the event the Municipal League wishes to work on the bill during the interim. I certainly appreciate your cooperation during our committee hearings on this bill, and if I can provide any further information from our files, please do not hesitate to call my office.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Lisa Rudd".

Lisa Rudd

LR/vb



# ALASKA HOUSE OF REPRESENTATIVES

## Community and Regional Affairs Committee

CRA  
HB843

LISA RUDD, Chair

14 June 1978

Pouch V, State Capitol  
Juneau, Alaska 99811  
(907) 465-3870

Commissioner Lee McAnerney  
Department of Community and Regional Affairs  
Pouch B, Room 213, Community Bldg.  
Juneau, Alaska 99811

Dear Commissioner McAnerney,

Attached is a copy of a proposed committee substitute for SSHB 843, equalization of the tax resources of municipalities. The CS will not be considered by the CRA Committee this session, but I do feel we have laid groundwork this year which will hasten action next year if the bill is reintroduced.

The committee substitute addresses most of the concerns expressed by the various municipalities at our workshop on May 8th. I have included changes in the following areas:

1. The tax levy for school support is included in the local effort computation.
2. The formula is simplified somewhat by computing taxing rate from the total tax revenues of the municipality.
3. Special taxes such as the Anchorage hotel/motel tax and the Bristol Bay Borough fish tax are included in the local effort formula.
4. Some conditions are placed on the distribution of the minimum grant entitlements to small communities. The purpose of these conditions is to encourage those cities to function at least on a basic level as local governments.

I am sending you a copy of this draft in the event the Department wishes to work on the bill during the interim. I certainly appreciate the assistance provided by your staff during the committee's work on this bill. If we can provide any further information from our files, please let me know.

Yours sincerely,

Handwritten signature of Lisa Rudd in cursive script.  
Lisa Rudd

LR/vb



# ALASKA HOUSE OF REPRESENTATIVES

## Community and Regional Affairs Committee

15 June 1978

LISA RUDD, Chair

Pouch V, State Capitol  
Juneau, Alaska 99811  
(907) 465-3870

Hon. Terry Gardiner  
Pouch V  
Juneau, Alaska 99811

Dear Terry,

Attached is a copy of a proposed committee substitute for SSHB 843, equalization of the tax resources of municipalities. This CS will not be considered by the CRA Committee this session, but I do feel we have laid the groundwork this year which will hasten action next year if you should decide to reintroduce the bill.

The committee substitute addresses most of the concerns expressed by the various municipalities at our workshop May 8th. I believe the changes proposed in the CS are necessary for acceptance of the bill by most municipalities. I have included changes in the following areas:

1. The tax levy for school support is included in the local effort computation.
2. The formula is simplified somewhat by computing taxing rate from the total tax revenues of the municipality.
3. Special taxes such as the Anchorage hotel/motel tax are included in the local effort formula.
4. Some conditions are placed on the distribution of the minimum grant entitlements to small communities. The purpose of these conditions is to encourage those cities to function at least on a basic level as local governments.

I certainly appreciate all your help and cooperation during our committee hearings on this bill, and I hope these changes meet with your approval.

Yours sincerely,

  
Lisa Rudd

LR/vb



# ALASKA HOUSE OF REPRESENTATIVES

## Community and Regional Affairs Committee

LISA RUDD, Chair

16 June 1978

Pouch V, State Capitol  
Juneau, Alaska 99811  
(907) 465-8870

Mr. Phil Smith, Executive Director  
Rural Alaska Community Action Program, Inc.  
P.O. Box 3-3908  
Anchorage, Alaska 99501

Dear Phil,

I appreciate your sending me a copy of Rural CAP Resolution #78-15, urging passage of SSHB 843, particularly the \$25,000 minimum grant section.

I have serious reservations about the philosophical basis of the revenue sharing program proposed in HB 843. However, I have worked on the bill and come up with a committee substitute that <sup>is</sup> more acceptable to the municipalities than the original bill. If someone should reintroduce the bill next year, I hope they will use my proposed CS.

I have always supported the concept of a minimum grant to municipalities to assist with basic administrative services. As you may recall, the \$25,000 minimum grant is also included in HB 70 which we passed out of committee last year. But the fact that HB 70 is still in House Finance Committee seems to indicate there is no determination on the part of the Legislature to do anything about revenue sharing this session.

Yours sincerely,

A handwritten signature in cursive script that reads "Lisa Rudd".

Lisa Rudd

LR/vb

# Rural Alaska Community Action Program, Inc.

May 26, 1978

Representative Lisa Rudd, Chairman  
House Community and Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Lisa:

For your information, I am including RurAL CAP Resolution #78-15, relating to the necessity of passage of HB.843. It is my understanding that members of your committee are not inclined to take affirmative action on this bill during the present legislative session. Therefore, I draw your attention to the second "Resolved" in which we urge a basic appropriation of \$25,000 to every second-class city and/or (IRA or traditional council in Alaska) for the purposes of establishing basic village and municipal management capabilities.

I recognize that the fiscal impact of this recommendation is somewhat significant; however, the loss of funds and governmental quality that results from a lack of adequate management funding in the villages is difficult to measure. I would certainly appreciate your consideration of this concern and would be happy to speak with you about it at greater length should you so desire.

Sincerely,



Phil Smith  
Executive Director

PJS/shl

cc: Steve Cowper, Chairman, House Finance Committee  
John Sackett, Chairman, Senate Finance Committee

# Rural Alaska Community Action Program, Inc.

## RESOLUTION #78-15

ENTITLED: IN SUPPORT OF AFFIRMATIVE ACTION ON HB.843

- WHEREAS, revenues for the State's Revenue Sharing Program provide the bulk of most revenues available to Alaska's small municipalities; and
- WHEREAS, in spite of this, most small communities lack the resources to hire and retain professional municipal management personnel, thereby risking the loss of potential funding for needed municipal functions; and
- WHEREAS, HB.843 would rectify inequities in the present Revenue Sharing Program and provide funding for the management of municipal governments in rural Alaska; and
- WHEREAS, the delegates to the Citizens' Participation Conference endorsed HB.843 and assigned its passage a High Priority, requesting only that the "base grant" for municipalities be increased to \$50,000 and that roads "not ordinarily used for motor vehicles" be included as an amendment to AS 29.89.010(a); and
- WHEREAS, the fiscal implications of HB.843 appear to be eroding legislative support for its passage;
- now, therefore, be it
- RESOLVED, that the Rural Alaska Community Action Program does hereby re-endorse HB.843 and urges its swift passage by the Legislature; however,
- be it further
- RESOLVED, that, in the event HB.843 cannot pass as presently written, or with the inclusion of the amendatory suggestions of the CPC, a program of direct support of \$25,000 to every second class city and/or IRA or traditional council in Alaska be provided to encourage quality management of village municipal affairs.

Dated this 3rd day of May, 1978, in Anchorage, Alaska.

Signed: \_\_\_\_\_

*Gordon Jackson*  
Gordon Jackson, President  
Rural CAP Board of Directors

Signed: \_\_\_\_\_

*Philip J. Smith*  
Philip J. Smith  
Executive Director



# ALASKA HOUSE OF REPRESENTATIVES

## Community and Regional Affairs Committee

LISA RUDD, Chair

Pouch V, State Capitol  
Juneau, Alaska 99811  
(907) 465-3870

2 June 1978

Hon. John A. Carlson  
Fairbanks North Star Borough  
P.O. Box 1267  
Fairbanks, Alaska 99701

Dear Mayor Carlson,

I sincerely appreciate your participation in the revenue sharing workshop here May 8th. I felt the roundtable discussion was very valuable, and some of the ideas discussed will be incorporated into a committee substitute bill.

The idea which seemed to generate the most positive discussion was that of including in the formula the portion of the local tax levy which is dedicated to school support. I have enclosed for your purusal a copy of a computer print-out showing the effect of including school support. This is one of your suggestions which will be included in a committee substitute of the bill.

I do not expect action on HB 843 this year. A bill of this magnitude and financial impact cannot get proper treatment during the remainder of this session. However, the concept and the committee substitute can be reintroduced next session, and I plan to have it in workable form in that event.

It has been a pleasure for me to work with the municipalities on this and other community and regional affairs issues throughout the last two years. The participation and information that has been provided by local officials on much of the legislation before the committee supports my belief in strong and capable local government. Best wishes for continued success.

Yours sincerely,

Lisa Rudd

LR/vb  
Enc: Print-out/HB 843



# ALASKA HOUSE OF REPRESENTATIVES

## Community and Regional Affairs Committee

These persons will  
sent HB 843 letter  
+ print out on  
2 June 78. UBO

DATE: 5/8/78  
TIME: 9:00 a.m.

BILLS TO BE CONSIDERED:  
55 HB 843  
Revenue Sharing  
Worshipers

NAME	ADDRESS	PHONE	REPRESENTING	DO YOU WISH TO TESTIFY?
Carl Hill	Box 576 Kenai	283-4001	Kenai Pen Boro Assoc	
John A. Carlson	541 - 5th St - Valdez	452-4761	Valdez North Star Branch	
Don Smith	402 West 3rd	276-4321	Minic. of Mortgage	
James D. Nordale	Box 1267	452-4761	AKA North Star Town	
Les Shump	155 So. Commercial St	556-3300	C&B of Anchorage	
Yancy Crawford	CITY HALL ANCH	264-4420	ANCH.	
Walter W. D. Lewis	CITY HALL ANCH	44-4433	ANCH.	
Harry Milligan	P.O. Box 1246 Kodiak	486-5256	Kodiak Island Borough	
Don Gilman	Box 850, Soldotna	262-4441	Kenai Pen Boro	
Bruce Anderson	Revel B. Jensen	469-4701	C & R/A	
Roy Barton	Box 850 Soldotna	262-4441	Kenai Pen Boro	
Hendon L. Ryan	Box 191 Dillingham	842-5211	City of Dillingham	✓
Donna Lovett	Box 1210 Cordova	424-3239	City of Cordova	✓
Tom Van Alstine	PO Box 2300	225-3111	CITY OF KETCHIKAN	✓
John Williams	LNA	465-4914		
Don Tober	Budget & Mgmt	465-2210		
MARK LEWIS	Box 407 Valdez	452-886	City of Valdez	2
Chuck Adams	Box 329 Petersburg	772-4511	City of Petersburg	3
Marion Miller			ANCH	20
David Moffat	Box 1306, Petersburg	772-4511	City of Petersburg	4
Jane Henderson	-Lewisville Armes-			
John McHenry	1720 Glacier	6-2015	West of Adak	no

*Municipality of Anchorage 5/28*

HB 843: AN ACT PROVIDING FOR EQUALIZATION OF THE TAX RESOURCES OF MUNICIPALITIES, CONTINUING A PORTION OF THE PROGRAM OF STATE AID FOR MUNICIPAL PURPOSES; AND PROVIDING FOR AN EFFECTIVE DATE.

Under HB 843, Sections 43.18.010-43.18.050 of the present statutes are repealed. These sections provide the authority for current state-shared revenues. In lieu of this, new Chapters 88 and 89 have been added to Section 29 of the statutes. Chapter 88 deals with a new source of revenue called an "Equalization Entitlement". Chapter 89 provides for the continuation of a portion of the state-shared revenues formerly authorized in Section 43.

A review of HB 843 reveals it to be ambiguous in certain cases as well as presenting a redistribution of income approach to state revenue sharing. On the basis of the information made available to us, it appears to be detrimental to the Municipality of Anchorage. The Municipality of Anchorage has severe reservations concerning HB 843.

HB 843 presents a redistribution of income approach to the concept of state-shared revenues. The title of the new item of revenue "Equalization Entitlement" provides an insight in itself. The stated purpose of the bill is "to assure that no municipality suffers impoverishment of necessary public services, relative to other municipalities, because of the chance location of taxable wealth in the state." (Sec. 29.88.005). One of the criticisms of the present law is that it does not include "ability to pay" considerations. A community with a larger than the state average per capita property valuation receives revenues at the same rate as communities which are relatively poor. It is further stated that the same criticisms can be raised with respect to per capita income differentials from which taxes are paid. The net effect of the formula is to favor economically disadvantaged communities.

I. A municipality will be better off if it is high or low in the various components of the equalization entitlement formula as follows:

Population	High
General Govt. Property	
Tax Mill Rate	High
Sales Tax % Rate	High
Local Per Capita Income*	Low
Local Per Capita Property	
Value*	Low

\* Compared to state averages

2. Anchorage has both a higher than average per capita income and per capita property value. This is confirmed by the Printout which shows Anchorage to have unfavorable income and property value factors in the computation formula compared with most other jurisdictions within the state.

3. HB 843 would greatly reduce the degree of local autonomy. Communities would be faced with a new restriction as to use of the state revenues. Under current state statutes, state-shared revenues may be expended for any public purpose for which the local government has power to expend public funds, except for a few limitations regarding health facilities revenues. Sec. 29.88.030 of HB 843 contains additional requirements regarding the use of funds for specific service areas and tax zones. Although the new provisions are fairly consistent with the way Anchorage has been allocating past state-shared revenues, we would no longer have the flexibility to do otherwise if the circumstances so warrant.

4. Another possible problem with the proposed formula contained in HB 843 is that it would tie a municipality's position in the revenue sharing pool to statewide variables such as statewide assessed value that are largely beyond its control. For example, a major resource development project that might alter variables such as statewide per capita income and assessed value could affect the revenue sharing entitlements of local governments without regard to changes in need for those municipalities. Under HB 843, it is difficult for a municipality to project what its revenue sharing entitlement might be two or three years in the future.

5. In a rapidly growing area such as Anchorage, the local per capita income and property value would likely increase at a greater rate than the state average thereby creating an adverse effect in the equalization formula.

6. After first having become reasonably satisfied with the validity of the revenue sharing data elements, the "new" version printouts and formula modification were analyzed to determine the effect on Anchorage. Two of Anchorage's concerns with the original version of HB 843 appear to have been rectified.

The sales tax portion of the proposed revenue sharing formula has been changed to eliminate the disproportionate weight given to a sales tax in the original formula. The effect of the change is to cause the proposed revenue sharing allocation system to be neutral with respect to each municipality's taxing philosophy. However, Section 29.88.045, subpart 2 (b)V, of the bill appears to exclude hotel-motel tax.

Revenues from Anchorage's 5% hotel and motel tax have been recognized as a sales tax in the new printouts. It is interesting to note that Anchorage's hotel and motel tax receipts are almost equal to all of Juneau's sales tax receipts and are almost half of the city of Fairbanks'

sales tax receipts. However, the effect of this has been reduced by the above change in the sales tax portion of the proposed revenue sharing formula.

The following matrix provides a comparison of the effect on Anchorage of HB 843:

	<u>1977 Actual (a)</u>	<u>Original HB 843</u>	<u>Substitute HB 843</u>
Amount Shown on State Printout	\$8.4 million	\$9.2 million (b)	\$9.6 million (c)
Amount if Funded at 1977 Level	\$8.4 million	\$6.8 million	\$6.6 million
Anchorage's % of State Total	46%	37%	36%

(a) \$18.3 million total state payout

(b) \$25.0 million total state payout

(c) \$27.0 million total state payout

The second line of the above matrix shows Anchorage's funding if the total state funding were not increased. Under HB 843, Anchorage's share of state-shared revenues will diminish from 46% of the state total to only 36%. For comparative purposes, it should be noted that a 46% share of a \$27.0 million state payout would equal \$12.4 million.

We find it difficult to support the philosophical approach behind HB 843. There is no simple correlation between tax base, personal income and what state revenue sharing should be. Tax base is only indicative of the size of the physical plant (building, dwellings, etc.) within a given community. Tax base does not necessarily relate to service needs or demands. Urban densities, congested traffic, large numbers of unemployed and crime rates are more closely connected to the need for service. Service demands criteria are important factors to consider before making any judgments on tax base and its relationship to state revenue sharing.

The assumption behind HB 843 as the bill is presently drafted appears to be that some municipalities are not receiving a fair share of revenue sharing funds, and, conversely, that other local governments are receiving a disproportionate amount of available dollars to which they are not equitably entitled. Although the first portion of this assumption may be correct, Anchorage objects to the implication that the Municipality is receiving more under the present revenue sharing program than it should equitably receive. Our calculations indicate that, at present, Anchorage receives approximately 46% of state revenue sharing funds. With approximately 50% of the state's population, the present program is, if anything, slightly inequitable on a per capita basis for Anchorage taxpayers. Under the proposal advanced in HB 843, the percentage of revenue sharing funds for Anchorage would decline to only 36%. Although there may be merit in providing increased assistance to municipalities with a relatively small tax base resource, it seems difficult to justify taking funds from Anchorage that will, in essence, need to be replaced by Anchorage taxpayers. It is well known that the

existing revenue sharing program has been under funded in recent years. If a need is felt to provide increased assistance to some municipalities, a strong statement from the Legislature calling for 100% funding of the present program would be an appropriate beginning. If funding at a higher level can be provided by the state (i.e., the \$27.0 million level proposed in the substitute HB 843), then the state revenue sharing rates contained in the existing law should be increased to partially compensate for the increase in the consumer price index since they were originally established. This would help local governments in maintaining a status quo in the services they are able to render through state shared revenues rather than lose ground due to inflation.

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill No. 843/Senate Bill No. 502  
 Title An Act providing for equalization of the tax resources of municipalities "  
 Requested by House Community & Regional Affairs/Senate Date 2/28/79  
Community & Regional Affairs

II. FISCAL DETAIL

Agency Affected Department of Community and Regional Affairs  
 Program Category Affected Development  
 Budget Request Unit(s) Affected Municipal Revenue Sharing

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.			0	0	0	0
TOTAL			0	0	0	0

FUNDING (Thousands of Dollars)

GENERAL FUND			0	0	0	0
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

Assumptions

1. The Department would not estimate the local per capita assessed valuations for second class cities in the unorganized borough not currently collecting a property tax.
2. In fiscal year 1978 approximately \$18,340,000 will be distributed under the existing program. Section nine of the bill would require for only the next 3 years a minimum annual appropriation of at least \$18,340,000. It should be noted, that the FY'79 budget request for grants under the existing program is over \$20,400,000.

IV. DATE 3/13/78 PREPARED BY Bruce Aronson *Bruce Aronson*

AGENCY Community & Regional Affairs

Original: Legislative Finance PHONE 465-4707

cc: Budget and Management

Prime Sponsor (First Legislator Named)

## HB 843 Revenue Sharing

Comparison of gains under local effort ceiling:

### LE 25

Anchorage  
Kodiak Boro  
Sitka  
Second Class Cities

### LE 30

BB Boro  
Fkks Boro FBKS City  
Haines Boro  
Juneau  
Kenai  
Ketchikan  
Mat-Su  
North Slope  
Valdez  
First Class Cities  
Wrangell  
Yakutat

1. Boroughs gain overall because of school levy.
2. Cities lose overall because boroughs gain.
3. Most boroughs gain under LE of 30 because their local effort is higher. Generally it is the cities within the boroughs which gain because their LE is higher.

### With LE of 30.

Anchorage Area-wide gains \$2.4 million  
Fkks Boro AW gains \$200,000  
Juneau AW gains \$300,000  
Ketchikan AW gains \$100,000  
Kodiak AW gains \$70,000  
Matanuska-Susitna AW \$200,000  
North Slope AW gains \$2,000  
Sitka gains \$24,000  
1st Class cities lose.

WORKSHOP ON SSHB 843  
MUNICIPAL REVENUE SHARING

Governor's Conference Room  
Monday, May 8, 1978  
9:00 a.m. to 3:00 p.m.

Representative Lisa Rudd, Chair of the House Community and Regional Affairs Committee presiding.

Representative Rudd opened the meeting stating the purpose of this work session was to provide an opportunity for an in-depth look at this revenue sharing proposal and to discuss any problem areas which may be identified.

The morning session was devoted to review of the proposed legislation. The bill's sponsor, Representative Terry Gardiner, summarized the provisions of the bill and addressed the concepts of local effort and equalization. John Williams, Legislative Research, reviewed the elements of the formula. Representative Rudd outlined four concerns which she had with the proposed program and asked the municipal representatives to address those concerns during the workshop discussions:

1. The complexity of the proposed formula;
2. The validity of the local effort concept as a basis for revenue sharing program;
3. The question of whether equalization is a legitimate concern of the state;
4. The question of whether it is a legitimate state concern to assure the provision of certain services on the local level.

During the afternoon session municipal representatives gave their comments on the concepts and specifics of the proposed legislation. The following is a summary of the major points of the discussions:

1. The formula is too complicated and includes too many variables. Mr. Sharp, of Juneau suggested a simplification of the formula. The same product (millage equivalent) can result from taking the sum of the total municipal revenues, subtracting any revenues specifically excluded, and dividing that remainder by what 1 mil would bring from 100% of full and true value.

The main objection still remains, however; that each municipality's entitlement is dependent upon several statewide variables over which it has no control. It was suggested that entitlements could be computed with two year old data rather than current data, thereby making it easier for a municipality to figure its expected entitlement. The drawback to this approach is that entitlements will not reflect the most recent changes which, if an industrial development project is involved, can be major.

2. Locally generated school tax support should be included. Most communities tax themselves for additional school support over and above what is received from the school foundation program and the school construction program. Petersburg, for example, devotes its entire 5% sales tax to school support. Anchorage claims 42% or about 6 mils goes to education. This was felt to be a legitimate indicator of local effort. At least one municipality, however, suggested that education should be left out of the program of state aid for municipal operations since such motherhood issues have a tendency to take over.

3. The formula seems to be a compulsion to keep taxes high rather than an incentive to reduce taxes. It is a built in uncertainty for assemblies and councils about future revenues and their effect on revenue sharing entitlements. John Williams pointed out that there are two mitigating factors: 1) The local effort factor ceiling of 25. No municipality will get revenue sharing credit for taxation above this figure; and 2) The willingness of local taxpayers to pay taxes. This last is considered the major determining factor. Any reduction in tax rate translates into more of a loss in direct revenues than in revenue sharing dollars. Bruce Aronsen, of the Department of Community and Regional Affairs, stated the ratio was about 12 to 1 (\$12 local revenues to \$1 revenue sharing).

Ketchikan pointed out that the present revenue sharing program bears no relation to taxation. The money just comes, so to speak. With HB 843, municipalities really have to consider the effects of their taxing policies.

It was also discussed that the present revenue sharing program has at best helped maintain the tax level while allowing increases of municipal services. More likely, it has just slowed the tax increase.

4. Anchorage maintains there is no direct correlation between tax base and service needs. In a growing community there are more service needs, crime, transportation, etc. Anchorage, for example, is a crossroads and service center for much of Alaska, therefore it services more than just its population. A sales tax does address this to a degree, and Anchorage would request that their hotel-motel sales tax be counted in the local effort formula. SSHB 843 specifically excludes taxes which do not generally burden the entire citizenry. Another example of such special tax is the raw fish tax of the Bristol Bay Borough.

5. Single purpose service districts. Fairbanks questioned the appropriateness of treating service districts as separate political units, as this may have a tendency to encourage a separatist attitude on the part of the service districts. Boroughs would rather consider service areas as an integral part of the whole. SSHB 843 specifies that funds allocated on a service area basis or by differential tax zones must be spent in those areas. Mr. Nordale also pointed out that they have several single purpose service districts, providing only road maintenance. These districts can receive double payment under Chapter 89 (RHM) and under Chapter 88 (formula).. This can lead to a situation where a service area can be receiving as much as twice as much money as they actually need.

If this is actually a problem, a solution may be to allow for petition to the DC&RA to use the funds elsewhere. The municipalities may prefer to delete the provision in HB 843 which requires the use of revenue sharing funds in the service areas.

6. Include per capita debt as a measure of local effort. Theoretically, municipal debt is considered in this formula since it is reflected in the tax rate. If local effort for education is included, all possibilities for local debt will be included since much of a municipality's bonded debt is for school construction. Dillingham pointed out that a city must first have a tax base before it can incur bonded debt. Several Alaskan municipalities are precluded from bonding by virtue of having no tax base.

7. Is it a legitimate state interest to see that a certain level of local services is maintained? Mr. Nordale pointed out that it does seem to be state policy to emphasize such services as police and fire protection since those categories receive the greatest intitlement in the revenue sharing program and have historically received the most attention

and amendment. Mr. Sharp pointed out that if it is a legitimate state responsibility to assure certain local services, then it is also incumbent upon the state to see that those services are actually being provided at some quality level. The present revenue sharing program does not address this aspect. The municipalities generally agreed that revenue sharing is not usually a major determinant in what services are to be provided, although the Fairbanks Borough maintains that the availability of revenue sharing dollars does help sell certain programs at the local level such as their air pollution control program.

8. Is equalization a legitimate concern of the state : Mr. Lovett of Cordova said he sees the bill as an attempt to equalize the quality of life in Alaskan communities. A municipality of a certain size must provide the full spectrum of basic services for its residents regardless of the cost. For example, Cordova devotes more than 20% of its budget to police protection. A population of a few hundred more could use the same size police department but would also have a larger tax base to fund it. A community the size of Cordova must forgo many of the amenities because it must concentrate all its resources on providing the basics. He was pleased to see that the Legislature had recognized this need and was addressing it through the revenue sharing program.

Mr. Sharp of Juneau noted that court cases in California, New Jersey and Texas have established the concept of equalization in the area of education by recognizing a person's right to equal protection in the quality of education. The courts have found that it is not appropriate to finance education strictly on the basis of local property tax revenues because of the disparities in property tax base. He said he expected the equalization concept to be extended into the area of local government services in the near future and was pleased to see the Alaska Legislature taking the lead in recognizing this idea.

Mayor Sullivan from Anchorage suggested that if the state felt it appropriate to give more assistance to the poorer communities, it could be done through maintaining the existing revenue sharing program, but with an additional appropriation and distribution to help so-called "disadvantaged" communities.

The main concern of the Municipality of Anchorage was that their percent of the total program would be reduced under HB 843. Under present law, Anchorage is entitled to 45.66%; SSHB 843 would only provide them with 35.77%.

45.66%; SSHB 843 would only provide them with 35.77%. Anchorage felt that other municipalities were being upgraded at the expense of Anchorage.

Representative Gardiner pointed out that the result will be the same whether HB 843 is used or the present program plus an additional distribution program as Mayor Sullivan suggested. It should not be viewed in terms of taking away from anyone. In actual fact, Anchorage will gain between \$1 and \$2 million dollars under the proposed program.



# ALASKA HOUSE OF REPRESENTATIVES

## Community and Regional Affairs Committee

These persons will  
rent #B843 letter  
+ print out on  
2 June 78. UBA

DATE: 5/8/78

BILLS TO BE CONSIDERED: \_\_\_\_\_

TIME: 9:00 a.m.

SSHB 843  
Revenue Sharing  
Worshipers

NAME	ADDRESS	PHONE	REPRESENTING	DO YOU WISH TO TESTIFY?
Carl Hille	Box 576 Kenai	283-400	Kenai Pen Boro Assn	
John G. Carlson	541-5th Ave - Jkt	452-4761	City North Star Branch	
Don Smith	402 West 3rd	276-4325	Marine & Navigation	
James D. Nordale	7304 1267	452-4761	Alaska North Star Boro	
Lee Sharp	155 So. Seward St	586-3500	C & B of Anchorage	
Tony Crawford	CITY HALL ANCH	264-4420	ANCH.	
W. F. (M.D.) Lewis	CITY HALL ANCH	44-4433	ANCH.	
Harry Milligan	P.O. Box 1246 Kodiak	486-5736	KODIAK ISLAND BOROUGH	
Don Gilman	Box 850, Soldotna	262-4441	Kenai Pen Boro	
Bruce Aronson	P.O. Box B Juneau	469-4277	C & R A	
Roy Baston	Box 850 Soldotna	262-4441	Kenai Pen Boro	
Horton W. Ryan	Box 191 Dillingham	842-5211	City of Dillingham	✓
Perry Lovett, Manager	Box 1310 Cordova	424-3239	City of Cordova	✓
Asst. Manager	P.O. Box 7300	225-3111	CITY OF KETCHIKAN	✓
John Williams	LAA	465-4918		
Steve Tenbrink	Budget & Mgmt	465-2210		
Asst. Manager	Box 507 Homer	835-0515	City of Homer	2 ✓
Asst. Manager	Box 329 Petersburg	172-4511	City of Petersburg	? 3
William Miller				no
Asst. Manager	Box 1306, Petersburg	172-4511	City of Petersburg	4
Jack Chiodetti	- Legislative Affairs -			
Shirley Bony	1220 Glacier	6-2017	West of Anchorage	no

STATE OF ALASKA  
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

FOUCHY - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907-465 3800

April 17, 1978

MEMORANDUM

SUBJECT: SSHB 843, Revenue Sharing  
TO: The Honorable Terry Gardiner  
FROM: John Williams  
Research Analyst

You have asked that we estimate the amounts of tax reduction that could occur in municipalities across the state should SSHB 843 become law with the \$27 million appropriation as specified in Section 11 of the bill. We have attached a series of notes to accompany the printout of our analysis.

There are three aspects of the analysis which need clarification. They are (1) the assumptions relating to changes in population, property value, services supplied by municipalities, etc; (2) the response of communities to receiving more money from local government assistance; and (3) the manner in which we were forced to treat 1978 actual revenue sharing entitlements. These three considerations are discussed below.

General Assumptions

For purposes of the analysis, we have utilized the basic data previously developed to estimate payments under SSHB 343 in 1978 and have maintained that basic data base through 1979. The effect is that no population increases are considered from 1978 to 1979, services are maintained at their 1978 levels, and property values and income remain constant. The only consideration that changes in our model is the amount and distribution mechanism of revenue sharing entitlements. In 1978, present law is used to calculate revenue sharing entitlements. In 1979, it is assumed that the funding level and allocation mechanism of SSHB 843 is in effect. The only consideration that the model does not utilize is the "hold harmless provision", as provided for in Section 10 of the bill. The significant effect of this omission is to show a net loss of revenue sharing entitlements in 1979 for the Fairbanks North Star Borough, Kenai Peninsula Borough, North Slope Borough, Sitka Borough, Wasilla, Valdez, Akolmiut, Delta Junction, Huslia, Port Heiden, and Unalakleet, which would not actually be required, since Section 10 of the bill prevents any municipality from receiving less during the next three years than their 1978 entitlement.

Local Government Responses

Municipalities that receive additional money from the state revenue sharing program would respond in a variety of ways. Many would increase the quality of government services or add additional services. Some may reduce taxes. For the purposes of our analysis, we have assumed that all boroughs and first class cities (except Sain' Mary's, which has no taxes) apply the incremental increase in revenue sharing entitlements to tax reduction so as to maintain a level of operating capital in 1979 that is equal to (or slightly in excess of) their 1978 operating capital. Hence, all boroughs and first class cities except the five mentioned above will reduce taxes to some degree. The Fairbanks North Star Borough, Kenai Peninsula Borough, North Slope Borough, Sitka Borough, and Valdez increase their taxing rate to maintain a constant level of operating capital. All second class cities (except Wasilla) are assumed to absorb the additional revenues and to increase their level of governmental services. Five second class cities (Wasilla, Akolmiut, Delta Junction, Huslia, Port Heiden, and Unalakleet) will receive a lesser entitlement in 1979 than 1978 because we have not considered the hold harmless provision of SSHB 843.

1978 Entitlements

Presently, we are unable to distribute 1978 entitlements over the sub-units of boroughs and cities with multiple tax zones. We can only lump-sum each entitlement. The lump-sum amounts are entered on the first line of each borough and city with multiple listings. This treatment of the 1978 entitlements causes the need for clarification of particular aspects of the printout. Since the program is adjusting 1979 tax rates in such a way so as to hold the revenues available to each municipality equal for 1978 and 1979, anomalous results appear on the printout. Namely, since the intent is to maintain a constant dollar amount from one year to the next, the program necessarily reduces area-wide taxes at a lesser rate than would actually be allowed, since the 1978 operating budget contains the entire borough revenue sharing entitlement, and the 1979 entitlement is distributed across the service areas. In the case of Anchorage, the tax reduction area-wide is actually a tax increase, since the area-wide entitlement in 1979 is about \$2.5 million less than the total entitlement of \$8.4 million in 1978. The total Anchorage entitlement in 1979 is about \$1.6 million greater than in 1978, which demonstrates that Anchorage could have a net tax reduction for all service areas. The .54 mil increase shown for Anchorage area-wide should be compared to the tax decrease in each service area to generally understand the amount of tax reduction that could be realized by each service area.

Please let us know if we may be of further assistance.

JW:dh  
Attachments

## NOTES TO "MUNICIPAL TAX PROJECTION TO 1979 WITH PAYOUT AT \$27 MILLION"

The purpose of the printout is to demonstrate the degree of tax reduction that could commence in each municipality should HB 843 become law. Several assumptions are made in determining the tax reductions, most importantly that every borough and first class city (except Saint Mary's) take advantage of the opportunity to reduce taxes, and that none of the second class cities (except Wasilla) change their tax policy.<sup>1</sup> Other assumptions follow.

(1) Boroughs and first class cities adjust their tax policy to maintain constant 1978 dollars in their "operating budget". Operating budget is defined as revenues from property and sales taxes plus their revenue sharing entitlement. An operating budget for 1978 is determined, and tax policy is modified to maintain at least the same operating revenues in 1979.

(2) Population is held constant and no change in present services (either quality or quantity) is assumed. Property values are not changed, nor is the relative revenue generating capacity of each municipality's sales tax.

(3) The 1978 taxing rate is determined by converting each municipality's sales tax to the property tax mil rate equivalent (at full and true value) that would generate the same amount of revenue as is received by each municipality from their 1978 sales tax. The sales tax "mil equivalent" is then added to the property tax mil rate (adjusted to the rate on full and true value) and the sum expressed as the total mil equivalent of taxes for each municipality. The calculated tax reduction that could commence in 1979 is expressed as the total mil equivalent of taxes for each municipality. The calculated tax reduction that could commence in 1979 is expressed as mil equivalents of tax that could be excised from the 1978 taxing rate, either as a reduction in sales or property tax or both.

(4) 1978 revenue sharing entitlements are credited to area-wide use in those municipality's with several listings. It is not possible at this time to distribute each entitlement over the service areas or tax zones for which each portion of the entitlement should be credited. For example, Anchorage (area-wide) was credited with the full \$8,378,557 of entitlement in 1978. However, 1979 entitlements are distributed across service areas (except road, health, and military entitlements). Hence, in 1979, area-wide Anchorage receives \$5,396,502 (approximately \$2.5 million less than in 1978). This treatment of the 1978 entitlements causes an apparent tax increase to be required in Anchorage (area-wide).

---

<sup>1</sup> Wasilla has not been singled out intentionally. The city was mistakenly considered a first class city. However, it is interesting to note the minimum amount of local tax effort that would be required in Wasilla to maintain constant revenues.

(5) Section 10 of SSHB 843 is not considered in the analysis. Section 10 guarantees that every municipality shall, until 1981, receive no less than their entitlement in 1978. Hence, those municipalities which would receive less in 1979 than in 1978 show an increase in taxes necessary to maintain a constant operating budget. Communities affected by the hold harmless clause are the Fairbanks North Star Borough, Kenai Peninsula Borough, North Slope Borough, Sitka Borough, Wasilla, Valdez, Akolmiut, Delta Junction, Huslia, Port Heiden, and Unalakleet.

Following is a description of the numbered columns appearing on the printout.

Column 1: Lists the adjusted property tax rate of each municipality. Adjustment is made by deducting any portion of property taxes used for education, and adjusting the remainder to the equivalent tax rate on the full and true assessed value of property in that municipality. The numbers are expressed as a mil rate.

Column 2: Lists the equivalent property tax rate necessary to generate the same amount of revenue as actually received by each municipality from its sales tax. The numbers are mil rate equivalents.

Column 3: Sums the two previous columns. The numbers in this column are used in the analysis as the local taxing rate against which 1979 tax reductions are calculated.

Column 4: The dollar amounts shown are the sum of revenues which each municipality should receive from sales and property taxes plus their 1978 revenue sharing entitlement.

Column 5: Lists the 1978 actual revenue sharing entitlement. For municipalities with multiple listings, the entitlement is credited entirely to the first, or area-wide, listing.

Column 6: The column lists the calculated taxing rate which each municipality could assess to maintain a constant money supply from the total of sales and property taxes plus the 1979 revenue sharing entitlement. The numbers represent the sum of property tax mil rates and sales taxes expressed as a mil rate equivalent.

Column 7: Lists the difference between the 1979 taxing rate and the 1978 taxing rate. Except for previously mentioned exceptions, municipalities will generally be able to reduce taxes. The tax reductions shown in the column are mil rates on the full and true property value. Actual reductions would generally be greater than the number shown since the assessment rates of municipalities are generally less than the full and true value (because of exempted property and slight differences between assessed and market value).

Column 8: Lists the projected revenue sharing entitlement that each municipality would receive based upon the aforementioned assumptions. Each unit of local effort is worth \$3.60 per capita in 1979. It is assumed that \$27 million is appropriated to the revenue sharing program.

Column 9: The model was designed to maintain constant dollars for municipal operations. Hence, the 1979 operating budget is equal to the revenues from the adjusted sales and property taxes and the 1979 revenue sharing entitlement. The dollar amounts in this column equal or slightly exceed the 1978 operating budget in Column 4.

## NOTES TO MARCH 25, 1978 REVENUE SHARING PRINTOUTS

The "new" version printouts are based on a modification of the formula that appears in HB 843 and SB 502. The sales tax portion of the formula is changed. Instead of multiplying the sales tax per cent rate by 2.3, the new version compares the sales tax revenues of each municipality to the revenue generated by 1 mil of property tax in each municipality. The quotient is expressed as a mil rate equivalent. The effect of the change is to cause the proposed revenue sharing allocation system to be neutral with respect to each municipality's taxing philosophy.

### REVENUE SHARING DATA--1977

*PER CAPITA EXISTING:* The dollar amounts in this column correspond to the entitlements received this year by each municipality for all service categories except road maintenance, health facilities and hospitals, and military entitlements. The categories in this column would be repealed by HB 843. Entitlements are lumped into the first listing for each municipality with several listings.

*R,H,M:* The dollar amounts in the column correspond to the 1978 entitlements that will be received for road maintenance, health facilities and hospitals, and military support. These categories of the present revenue sharing law are saved by HB 843.

*TOTAL ENTITLEMENT:* The column sums the entitlements that will be received this year (each entitlement has been adjusted for the cost of living allowance).

*POP:* The certified population numbers used by the Department of Community and Regional Affairs (CRA) for the revenue sharing program.

*PER CAPITA PROP. VALUE:* The column lists the full and true property value of each municipality or subdivision thereof divided by the population of the municipality or subdivision thereof. Municipalities without property assessments are estimated (EST). The estimated value for second class cities in the unorganized borough is determined by averaging the per capita property values for communities in the unorganized borough with populations of 750 or less.

*1976 PCI:* The dollar amounts listed in the column correspond to the per capita income figures as determined by adjusting the 1974 Bureau of Census income estimates by 1976 data supplied by the National Planning Data Corp.

*PROP. TAX:* The numbers in the column correspond to the adjusted property tax mil rate of each municipality or subdivision thereof. Property tax rates appropriated to educational purposes are excised from the base figure before the mil rate is adjusted to the equivalent mil rate on the full and true value of property as determined by the state assessor.

*SALES TAX:* The numbers correspond to the sales tax per cent rate in each municipality. Sales tax appropriated to education is not included. The per cent rate shown is used in the original version of HB 843, but is not used in the new formula.

*S. TAX REVENUE:* Sales tax revenues are obtained from the municipal audits filed with the Dept. of CRA. When 1977 audits were not available, the sales tax revenue number taken from the 1976 audits was inflated to represent the expected increase in sales tax revenues in 1977. When no audit was available, each community known to have a sales tax ordinance was credited with an estimated sales tax revenue amount obtained by a similar community with the same sales tax rate in effect.

*COLA:* Cost of living allowance.

'NEW' PROPOSED REVENUE SHARING (1977 DATA)

*PROPERTY TAX:* The adjusted property tax mil rate.

*S.T. EQUIV:* The column lists the sales tax equivalent expressed as a mil rate. The number is determined by dividing the actual sales tax revenues of each municipality (less any portion appropriated to educational purposes) by the revenue generated by 1 mil of property tax on the full and true value of property in that municipality.

*PCI RATIO:* The numbers are the quotients determined by dividing the state average per capita income (\$8,001) by the per capita income of each municipality or when available, the per capita income of a subdivision of a municipality. A quotient greater than 1 indicates that the per capita income is lower than the state average.

*PROPERTY RATIO:* The numbers are the quotients determined by dividing the state average per capita property value (\$42,871.8) by the full and true per capita property value of each municipality or subdivision thereof. As with the PCI ratio, a number greater than 1 indicates that the municipality has a per capita property value lower than the state average.

*AVE. RATIO:* The numbers in the column are the average of the two previous columns.

*LOCAL EFFORT.* The numbers are the result of adding the property tax mil rate to the sales tax mil rate equivalent and multiplying the sum by the average ratio. The product of the local effort number and the proration factor (3.3516427) is the dollar amount per capita that each municipality would receive under the formula portion of HB 843. The local effort factor is not allowed to exceed 25, as specified for in HB 843.

*FOP.:* Population.

*PLR CAPITA ENTITLEMENT:* The dollar amounts are determined by multiplying the local effort factor times the population times the proration factor of 3.3516427. (The proration factor represents the upward proration of each entitlement necessary to pay out a total of \$25 million.)

*TOTAL (+ RHM):* The column adds the entitlement in the previous column to the entitlement for road maintenance, health facilities and hospitals, and military support.

*PRESENT ENTITLEMENT:* The dollar amount that will be received by each municipality in 1978.

This printout does not consider Sec. 9 of HB 843 which specifies that each municipality will, for the next three years, receive no less than their 1978 entitlement. The next printout does consider Sec. 9. The entitlements shown on the next printout for municipalities which receive more under the formula than their 1978 entitlement are 96.9% of the entitlements shown on this printout due to the Sec. 9 add ons.

'NEW' VERSION HOUSE BILL NO. 843 (1977 DATA)

*PROPERTY TAX:* The adjusted property tax mil rate.

*S.T. EQUIV:* The calculated mil rate equivalent of each municipality's sales tax.

*POP:* Population.

*CHAPTER 88 ENTITLEMENT:* The dollar amounts represent the entitlements calculated for Chapter 88 of HB 843, which is the formula entitlement.

*CHAPTER 89 ENTITLEMENT:* The dollar amounts represent the entitlements calculated for Chapter 89 of HB 843, which is the entitlement for road maintenance, health facilities, and military support.

*SECTION 9 ADD ON:* The dollar amounts listed in the column correspond to the difference between the 1978 entitlement and the entitlement under HB 843 for every community which receives less under the proposed legislation than they did in 1978.

*HB 843 ENTITLEMENT:* This column sums the three previous columns and multiplies the sum by .96861730, which is the downward proration factor necessary to pay out \$25 million after the Sec. 9 add ons have been considered.

*PRESENT ENTITLEMENT:* The actual 1978 entitlement which will be received by each municipality.

# STATE OF ALASKA

JAY S. HARRISON, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

DIVISION OF LOCAL GOVERNMENT ASSISTANCE

POUCH B - JUNEAU CITY

March 14, 1978

The Honorable Terry Gardiner, Representative  
Alaska State Legislature  
Pouch V  
Juneau, Alaska 99811

Dear Representative Gardiner:

Re: HB 843 "An Act providing for equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes; and providing for an effective date."

This bill (as well as SB 502) would dramatically alter the method by which the State of Alaska distributes financial assistance to municipalities. Currently, under AS 43.18, the State distributes in excess of \$18 million dollars annually to municipalities and volunteer fire departments in the unorganized borough utilizing a categorial approach. For example, if a city has a police department, and meets the minimum requirements, the State pays the city \$12 per person served by the police department. No consideration is given to the relative ability of the city taxpayers to support the police department, nor the rate of municipal taxation.

The existing revenue sharing formula (AS 43.18) encourages municipalities to provide a wide variety of services, even though the quality of such services may be minimal, and no local tax effort is required. Additionally, the present revenue sharing program favors the more sophisticated municipalities (due to the categorial approach) as well as favoring municipalities having greater populations in a relatively small area. The new concept of distributing State generated wealth utilizing a formula based on relative taxable wealth, relative ability to pay, tax rates, and population makes sense to us and is definitely a step forward in assisting the development of local government in Alaska. Briefly, the concept may be described as helping those municipalites willing to help themselves.

Representative Terry Gardiner  
March 14, 1978  
Page three

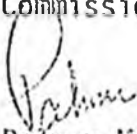
This approach would seem to be equitable in that residents have determined locally the best balance between sales and property taxes to produce sufficient municipal revenues.

The Division of Research, Legislative Affairs Agency has prepared an analysis of the impact of this bill (at various funding levels) on all municipalities.

The Department wholeheartedly supports the concept of HB 843. Also, the proposed amendments would in our opinion, improve the intent of the act providing for equalization of the tax resources of municipalities.

Sincerely,

Lee McAnerney  
Commissioner

  
by: Palmer McCarter  
Director

cc: Mike Harper  
Jessie Dodson  
Fran Ulmer

STATE OF ALASKA  
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

POUCH Y STATE CAPITOL  
JUNEAU, ALASKA 99811  
907 465 3800

March 8, 1978

MEMORANDUM

SUBJECT: Revenue Sharing (W.O. #14/R)  
TO: The Honorable Terry Gardiner  
FROM: John Williams *JW*  
Research Analyst

You have asked that we determine the additional revenues the Municipality of Anchorage would be entitled under HB 843 should they implement a 1% sales tax and the actual tax revenues they would receive. The attached printout was run using the same information and programming that we utilized in developing the printout entitled "HOUSE BILL 843 \$25 MILLION" with the exception of crediting Anchorage with a 1% sales tax and adjusting the proration accordingly. The additional revenues for Anchorage total \$959,003.

We also estimated the amount of revenue that a 1% municipal sales tax would generate in Anchorage. We utilized Department of Revenue data from gross business receipts and attempted to isolate generally taxed retail business (the codes included were the same codes we used in comparing sales tax to property tax revenue generation). Our estimate suggests that a 1% sales tax on retail transactions in Anchorage would generate at least \$12.6 million in revenue.

Comparing the increase in tax revenues attributable to a 1% sales tax to the increase in Anchorage's revenue sharing entitlement under HB 843 because of the 1% sales tax suggests that for each additional revenue sharing dollar Anchorage would receive, the municipality would generate more than \$13 in direct tax revenues.

Please let us know if we may be of further assistance.

Attachment  
JW:dh

Phone: (907) 424-3237  
or 424-3238

# CITY OF CORDOVA

Box 1210

CORDOVA, ALASKA 99574

"The Friendly City"

Reply to:

MAR 16 1978

March 14, 1978


Representative Hugh Malone  
Pouch V  
Juneau, Alaska 99811

Dear Representative <sup>Hugh</sup> ~~Malone~~

The Cordova City Council at the regular meeting of March 13, 1978 voted unanimously to support House Bill 843. The City of Cordova presently has one of the highest tax rates in the state with a 22 mill property tax plus 4% sales tax. The additional revenue generated by House Bill 843 would be a significant step in the reduction of local taxes.

We appreciate and encourage your efforts to reduce the local tax burden.

Very truly yours,

  
Perry D. Lovett  
City Manager

cc: Pete Loveseth  
Jim Role

copy  
to C&R A

STATE OF ALASKA  
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

POUCH Y - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907.465.3800

February 17, 1978

MEMORANDUM

SUBJECT: HB 843 (W.O. #7/R)

TO: The Honorable Terry Gardiner

FROM: John Williams  
Research Analyst

You have asked that we prepare an analysis of HB 843, an Act providing for equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes; and providing for an effective date. The following analysis consists of: (1) a discussion of present revenue sharing law; (2) an overview of the general implications of the bill; (3) the financial distribution scheme as provided for in the bill; (4) a discussion of the allocation formula; and (5) an attachment demonstrating the comparative revenue distribution under current law and HB 843.

PRESENT REVENUE SHARING

HB 843 would amend the current state aid to local governments program, as provided for in AS 43.18.010-090. The current law provides for the legislature to annually appropriate an amount to be distributed to local governments according to a series of local services which are eligible under the program. Approximately 75% of the revenues are distributed on a (per capita basis); the remainder are allocated according to miles of road maintained and the number of health facilities and hospitals (either on a per facility basis or a per bed basis). Services in support of military installations are apportioned on a per capita

basis but according to a different schedule than utilized for civilian populations. The Department of Community and Regional Affairs (CRA) determines whether a municipality qualifies under the provisions specified for each eligible service category. When eligibility has been certified, the municipality then receives a statutorily set amount per capita (or medical facility or mile of road maintained) specified for each service category. For example, a municipality receives \$12 per capita for police protection, \$7.50 per capita for fire protection, and \$2 per capita for land use planning. Should the liability of the program exceed the legislatively appropriated amount, all municipal entitlements are prorated so that the total liability equals the available money.

The legislative intent for the program was restated via the passage of HB 89 in 1977 (120 SLA 1977 becomes effective July 1, 1978) to read "(t)he intent of §§ 10-100 of this chapter in authorizing state aid for....municipal services is that municipalities which levy taxes reduce those levies in reasonable proportion to the amount of state aid received by the municipality for a given fiscal year" (sec. 4, HB 89).

Using the criteria established by the legislative intent, there would appear to be two considerations regarding the present revenue sharing law which indicate that it cannot fully accomplish the intent.

(1) The present distribution system does not consider the local tax rate in distributing revenues. Those communities which have a relatively high tax rate receive payments at the same rate as communities which supply minimal or no services from local taxes. Instead, present law directs the Dept. of CRA to determine whether specific services which

are being supplied by the municipalities qualify them for categorical entitlements, regardless of differences in tax rates utilized in funding those service categories.<sup>1</sup> (2) Additionally, present law does not include "ability to pay" considerations. A community with a larger than state average per capita property valuation receives revenues at the same rate as communities which are relatively poor. The same criticism can be raised with respect to per capita income differentials from which taxes are paid. A circular argument can be developed which demonstrates that poorer communities must set taxing rates at higher levels to generate the same revenues per capita as wealthier municipalities, which in turn requires a greater proportion of the disposable income of the poorer municipality residents to pay the additional tax burden vis-a-vis wealthier communities. The alternative for the poorer community is to forgo local services, which causes concomitant financial loss if the forgone services were eligible for revenue sharing dollars. The actual result is often substandard services.

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<sup>1</sup> The eligible services list has expanded since inception and presently includes services related to health and welfare, transportation, recreation, and economic development (a bill before the legislature this year would add cultural activities). Since the eligible services list has greatly expanded, it would appear timely to consider allowing any public service specifically authorized by a municipality to be considered as eligible for revenue sharing dollars. A method for accomplishing this would be to look directly at the local tax rate in determining the distribution of the revenue sharing appropriation, since the tax rate will reflect the level and number of services provided by municipal tax revenues.

OVERVIEW OF HB 843

HB 843 repeals essentially all provisions of the present revenue sharing law which allocate monies on a per capita basis (police, fire, parks and recreation, land use planning, transportation, and air and water pollution control). Present law which allocates monies for health facilities, hospitals, road maintenance, fire districts outside of municipalities, and support of military installations is saved.

The repealed portion is replaced with a per capita allocation system based upon population, taxing rate, and a factor which compares each local government to the state average using per capita property value and per capita income as indicators. Our analysis indicates that any appropriation to the program in excess of \$23 million will increase the entitlement for all local governments with local tax ordinances in effect except the North Slope Borough and the City of Valdez. Several second class cities and one first class city with no local taxes would receive less. Section 9 of the bill provides for all local governments to be held harmless for three years after passage, such that no municipality will receive less during that three year period than they did in 1978, regardless of their entitlement as calculated by the specified formula.

FINANCIAL DISTRIBUTION SCHEME

HB 843 provides that revenue sharing dollars shall be utilized by municipalities in the taxing jurisdiction for which the amount of entitlement is determined. Boroughs with area-wide taxes for general government services except education shall receive revenue sharing

allocations to be used for area-wide purposes. For boroughs with differential taxing rates in service areas, revenue sharing entitlements based upon the service area tax rates must be utilized only in those service areas. First or second class cities with city-wide taxes would receive an allocation based upon the city-wide tax rate to be used city-wide (except for education). Cities with differential taxing zones would receive allocations according to the tax rate applied in each differential tax zone.

This system of distribution would appear to have a neutral effect with respect to the unification of existing governments. We do not find any circumstance where a subsequent unification agreement would cause a decrease in the revenue sharing entitlement for identical services. The bill contains a hold harmless clause for entitlements under the non per capita portion should a subsequently unified local government be entitled to less than the preceding multiple local governments.

ALLOCATION FORMULA

HB 843 specifies a formula to be used in determining entitlements for per capita revenue sharing distributions. The formula utilizes three considerations: (1) population; (2) tax rate; and (3) the relative "ability to pay" of each local government or subunit thereof.

The formula is:

$$\text{Entitlement} = \underbrace{P}_{A} \times \underbrace{[(PT + 2.3ST)]}_{B} \times \underbrace{\left(\frac{SPCPV/LPCPV + SPCI/LPCI}{2}\right)}_{C}$$

D

where P = population  
 PT = property tax mil rate  
 ST = sales tax per cent rate  
 SPCPV = state average per capita property value  
 LPCPV = local per capita property value  
 SPCI = state average per capita income  
 LPCI = local per capita income

We will discuss the formula according to the portions indicated by the braces.

Part A

The population is determined in the same fashion as provided for in present law. Any reasonable population estimate is accepted by the Dept. of CRA.

Part B

Part B indicates the portion of the formula which determines the local tax rate. Property tax mil rates and sales tax per cent rates are converted to mil equivalents. The 2.3 conversion factor multiplied by

the sales tax rate was determined by comparing the revenue that could be generated by applying a one mil property tax to the total full and true assessed property value in the state and a one per cent sales tax to the total retail business in the state. That comparison demonstrates that a one per cent sales tax would generate 2.3 times more revenue than a one mil property tax.

#### Part C

The portion of the formula set out by brace C averages two ratios that compare the "economic base" of each local government to the state average. The ratios are mathematically designed to create a number larger than one for communities lower than the state average for the two indicators, and a number smaller than one for communities above the state average. The average of the two ratios is then multiplied times the computed tax rate so as to adjust upward the local tax effort of economically disadvantaged communities and downward economically advantaged communities.

#### Part D

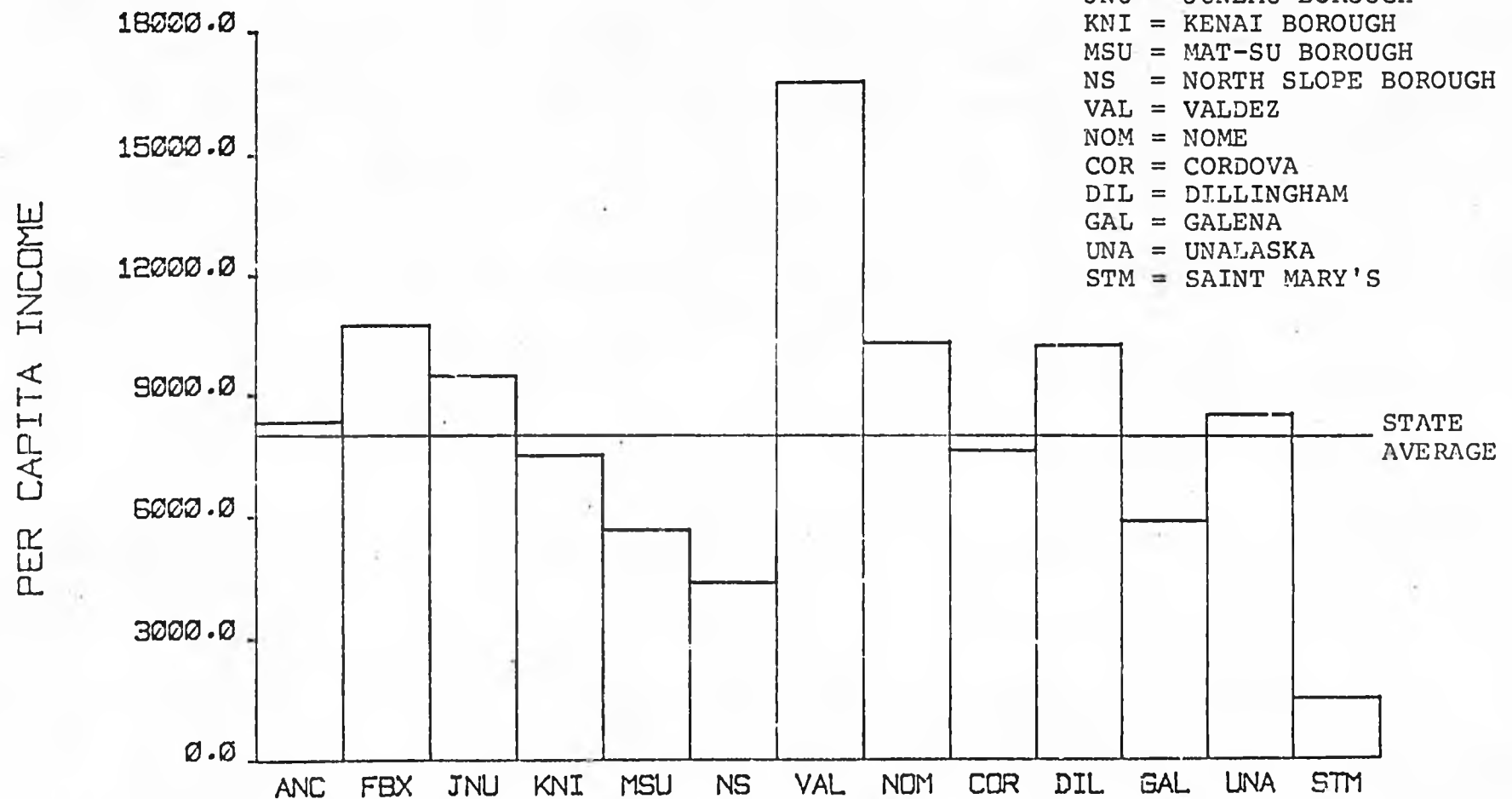
The portion set out by brace D is called the local effort factor, and is not allowed to exceed 25. The ceiling has the effect of setting a limit on the amount of support given to each municipality under the revenue sharing program. This, in combination with the required publishing of revenue sharing entitlements, would appear consistent with the legislative intent of the program, which is to diminish local tax burdens.

The bill further provides for adjustments in both sales tax and property tax rates based on optional exemptions allowed under Alaska law. As an example, a municipality utilizing the \$10,000 residential property tax exemption would be required to declare the revenues forgone by the exemption, and a comparative portion of the tax would be excised from the tax rate base before computing that municipality's entitlement. Mandatory exemptions, such as agricultural lands and senior citizens housing would not affect the tax rate, since the forgone revenues are reimbursed by the state.

JW:dh

# PER CAPITA INCOME 1976

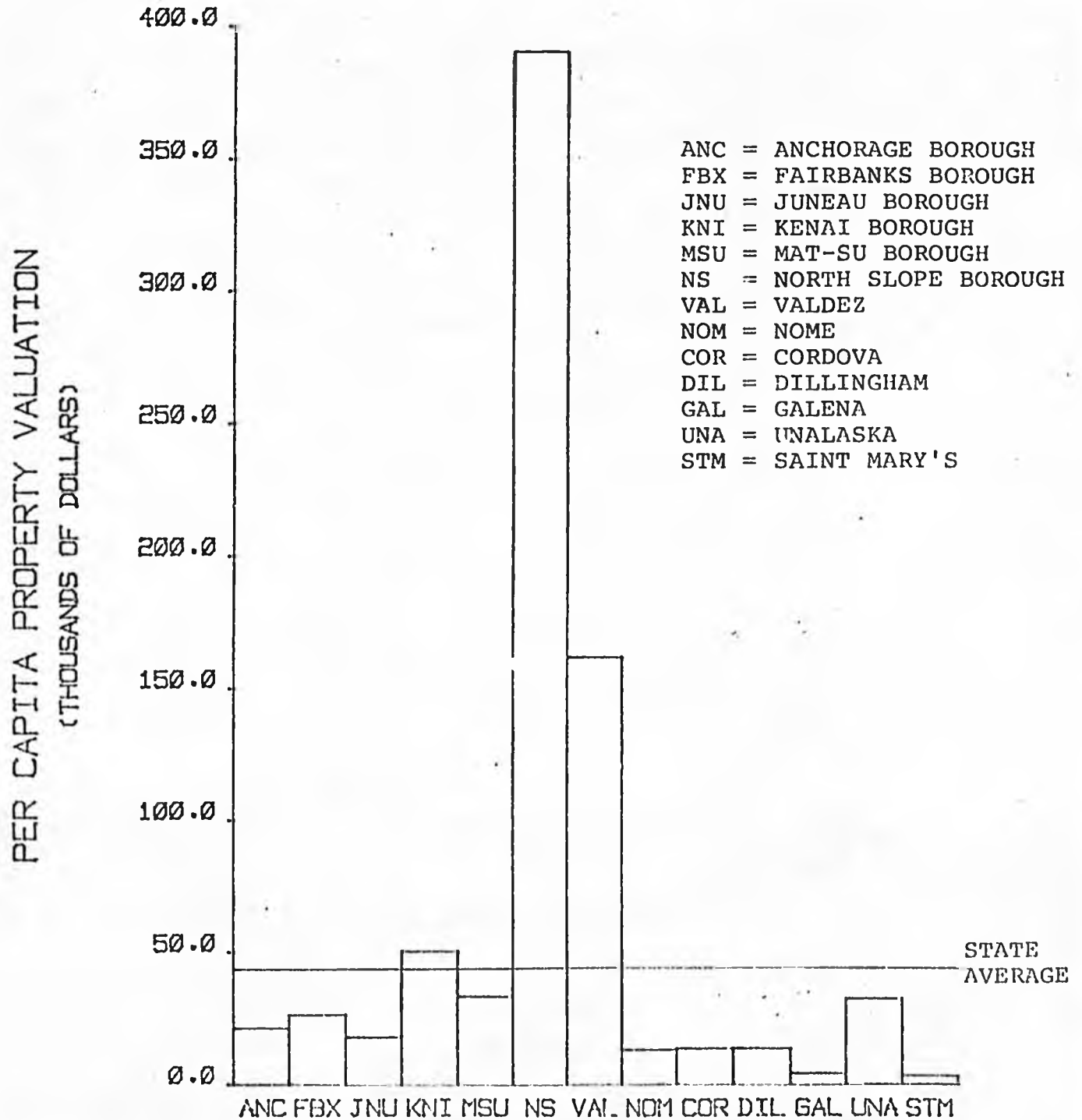
- ANC = ANCHORAGE BOROUGH
- FBX = FAIRBANKS BOROUGH
- JNU = JUNEAU BOROUGH
- KNI = KENAI BOROUGH
- MSU = MAT-SU BOROUGH
- NS = NORTH SLOPE BOROUGH
- VAL = VALDEZ
- NOM = NOME
- COR = CORDOVA
- DIL = DILLINGHAM
- GAL = GALENA
- UNA = UNALASKA
- STM = SAINT MARY'S



prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  
↓  
DESCENDING POPULATION

# PER CAPITA PROPERTY VALUATION 1977



- ANC = ANCHORAGE BOROUGH
- FBX = FAIRBANKS BOROUGH
- JNU = JUNEAU BOROUGH
- KNI = KENAI BOROUGH
- MSU = MAT-SU BOROUGH
- NS = NORTH SLOPE BOROUGH
- VAL = VALDEZ
- NOM = NOME
- COR = CORDOVA
- DIL = DILLINGHAM
- GAL = GALENA
- UNA = UNALASKA
- STM = SAINT MARY'S

PER CAPITA PROPERTY VALUATION  
(THOUSANDS OF DOLLARS)

prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  

DESCENDING POPULATION

HB 843

The bill would eliminate the current revenue sharing distributions which are based on dollar amounts per capita for specific services provided by the municipality (e.g., police, fire, hospitals) and would substitute a payment formula based on local tax effort and a community's ability to pay taxes (and thus fund local services). The intent of the proposed legislation is to help those municipalities willing to help themselves.

Sponsors of HB 843 point out that although the intent of the present state revenue sharing program is to assist municipalities in reducing local taxes, this has not happened since the present payment formula bears no relation to either local tax effort or local tax base. The present formula is based on the types of services provided by the local government but does not take into account the community's ability to pay for those services. As a result, local government services are often provided on a very minimal level just for the purposes of gaining revenue sharing monies. The present program thereby tends to favor the more sophisticated municipalities which provide more local services. It also favors the more populated areas since entitlements are based on population figures as well.

The formula proposed in HB 843 would eliminate the emphasis on local government services and would emphasize instead the local tax effort; that is, the property and sales taxes levied by the municipality. The formula also takes into account the municipality's ability to generate revenues from taxes relative to other municipalities in the state by computing the local taxable wealth relative to the state overall. Thus, a community is not penalized by the formula for having less taxable wealth than another.

The framers of HB 843 have retained the portions of the present revenue sharing program which allocate funds on a non-per capita basis (road maintenance, hospitals, health facilities and military support) and have included a 3 year grandfather clause so that no municipality will

PRESENT REVENUE SHARING FUNDING

Local Government Hi-lites

Police Protection	12.00 each person
Fire Protection	7.50 each person
Air/Water Pollution	2.00 each person
Land Use Planning	2.00 each person
Parks and Recreation	5.00 each person
Transportation Facilities	5.00 each person
Road Maintenance	
a. Public Roads	1500.00 each mile
b. Ice Roads	900.00 each mile
Health Service	2.00 each person
Health Facilities	1000.00 each bed 4000.00 each facility
Hospitals	1000.00 each bed 25000.00 each hospital 75000.00 each hospital
Construction Aid (Hospitals)	2500.00 each bed

STATE OF ALASKA  
THE LEGISLATURE

FOUCH Y. STATE CAPITOL  
JUNEAU, ALASKA 99811  
907-465-3800

LEGISLATIVE AFFAIRS AGENCY

March 8, 1978

MEMORANDUM

SUBJECT: Revenue Sharing (W.O. #14/R)  
TO: The Honorable Terry Gardiner  
FROM: John Williams *JW*  
Research Analyst

You have asked that we determine the additional revenues the Municipality of Anchorage would be entitled under HB 843 should they implement a 1% sales tax and the actual tax revenues they would receive. The attached printout was run using the same information and programming that we utilized in developing the printout entitled "HOUSE BILL 843 \$25 MILLION" with the exception of crediting Anchorage with a 1% sales tax and adjusting the proration accordingly. The additional revenues for Anchorage total \$959,003.

We also estimated the amount of revenue that a 1% municipal sales tax would generate in Anchorage. We utilized Department of Revenue data from gross business receipts and attempted to isolate generally taxed retail business (the codes included were the same codes we used in comparing sales tax to property tax revenue generation). Our estimate suggests that a 1% sales tax on retail transactions in Anchorage would generate at least \$12.6 million in revenue.

Comparing the increase in tax revenues attributable to a 1% sales tax to the increase in Anchorage's revenue sharing entitlement under HB 843 because of the 1% sales tax suggests that for each additional revenue sharing dollar Anchorage would receive, the municipality would generate more than \$13 in direct tax revenues.

Please let us know if we may be of further assistance.

Attachment  
JW:dh



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

March 20, 1978

The Honorable Lisa Rudd  
Chairman  
Community and Regional Affairs  
Committee  
House  
Pouch V  
Juneau, Alaska 99811

Dear Representative *Lisa* Rudd:

In my November 5, 1977, speech to the Alaska Municipal League, I suggested that the State look for means by which to reward localities which make good faith efforts to tax themselves. In that talk, I sketched a plan whereby shared revenue would vary inversely to a municipality's per capita property values. This suggestion was made in recognition of the disparity of wealth among the communities in our State. I feel the proposed formula is a useful step toward implementation of the concepts contained in that speech.

I have been briefed on legislative proposals (SB 502, HB 843) to redesign the Municipal Revenue Sharing Program. Under these proposals, a municipality's entitlement would be determined by a formula to include as key elements both population and local effort. The latter would, as I understand it, incorporate local property and sales tax rates adjusted by a factor to account for local differences in property tax base and income.

I commend the Legislature for the careful study and deliberation which has gone into preparation of the proposals. I also support the philosophy of State and local government relationships and responsibilities which is expressed in the proposals. I would like to briefly mention several reasons for my support.

First, I believe that the most responsive government is that which is closest to the people it serves. Under the present categorical approach to Revenue Sharing, the State exerts considerable influence on the direction and type of local

The Honorable Lisa Rudd  
March 20, 1978

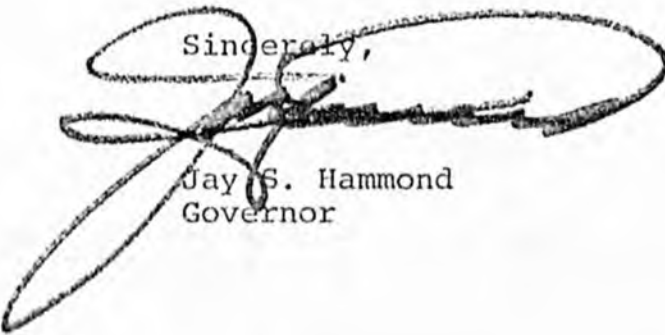
Page Two

services to be provided. I believe the proposed formula approach will give localities more desirable flexibility to determine service priorities at the local level.

Second, I have been an advocate for some time for the formation of local governments in the unorganized borough. At the November 10, 1977, Convention of the Alaska Federation of Natives, I expressed the view that a major obstacle to local government formation was an inadequate tax base which made it difficult for many rural areas to adequately meet the costs of local government services. I indicated then that Revenue Sharing adjusted for variations in per capita property values would help alleviate these problems. I believe the proposed legislation provides a useful tool for encouraging action in this regard.

My staff and that of the Department of Community and Regional Affairs have studied the legislation and have suggested refinements which we feel would facilitate administration of a formula based program. My position on funding of the proposal will have to await review of the fiscal impact of this legislation and the action the Legislature takes in the budget act itself.

Sincerely,



Jay S. Hammond  
Governor

STATE OF ALASKA  
THE LEGISLATURE

POUCHY - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907-465-3800

LEGISLATIVE AFFAIRS AGENCY

February 8, 1978

MEMORANDUM

SUBJECT: Revenue Sharing Proposal W.O. #4879

TO: The Honorable Lisa Rudd

FROM: John Williams  
Research Analyst *JW*

As per your conversation of January 30 with Gregg Erickson, we are submitting the following discussion proposal for modifying the state aid to local governments (revenue sharing) program. This memorandum describes the legislative intent with respect to the present revenue sharing program, why the present law does not seem to fit with the legislative intent, the considerations which are incorporated in the enclosed proposal, how the proposal would work (along with a break-down of revenue sharing payments by community), and some comments on the ramifications of possible modifications to the proposal.

It is our hope that the following material may provide a useful starting point for further discussion.

BACKGROUND

The statement of purpose contained in Alaska's revenue sharing statute, (enacted in 1970) reads: "The intent of this chapter in authorizing state aid for municipal purposes is that local governments which levy property taxes reduce those levies in reasonable proportion to the amount of state aid received by a local government for a given fiscal year." (AS 43.18.030(a)).

In 1977 the legislature passed HB 89 (introduced by Representative Cotten) which affected revenue sharing in two ways. First, the bill expanded state support to local school programs by assuming the bonded

indebtedness of local governments for school construction. Second, it modified the legislative intent of the state aid to local governments program. The new language, which takes effect July 1, 1978, states: "The intent of secs. 10 - 100 of this chapter in authorizing state aid for educational purposes and municipal services is that municipalities which levy taxes reduce those levies in reasonable proportion to the amount of state aid received by the municipality for a given fiscal year." Other sections of the bill require municipalities which levy either sales taxes or property taxes to inform the residents of the amount of revenue sharing dollars received by the municipality and the property tax mil rate equivalent or sales tax per cent rate equivalent represented by that transfer.

The new language broadens the intent of the state aid to local governments program from an intended reduction in property taxes to an intended reduction in local property and sales taxes. These taxes are the only two which can be levied by the municipal government uniformly on the residents of that municipality. Hence, the intent as stated by the language which takes effect in July of this year is to reduce taxation by municipalities upon their residents, proportional to the amount of state revenues received.

The present mechanism for distributing revenue sharing money takes no direct account of levels of local taxation. Instead, a schedule of typical local government services have been established and revenue sharing monies are paid on a dollar amount per capita for the specified

services. It is conceivable that there is a reasonable public purpose in allowing only specific services provided by a local government to be eligible for state "matching" funds, especially if the services are directly related to the health and welfare of the citizens. However, the present allowable services for revenue sharing purposes includes a mix of health and welfare services and commercial or economic services. Since the eligible services have been expanded to include a broad cross-section of local services, why prohibit any local service from receiving state "matching" funds?

Present redistribution via revenue sharing does not consider local tax effort other than as implied by specific services provided by the local government. For example, communities with no property tax (or sales tax) receive revenue sharing dollars for services at the same rate as a community supplying the same service with a 20 mil property tax rate. Obviously the former community cannot reduce the tax burden for its citizens any more by receiving revenue sharing dollars. Additionally, the system does not attempt to relate local taxation efforts to the 'wealth' or 'ability to pay' of the local populace. For example, a 'wealthy' government may be assessing a property tax at a 20 mil rate and generating \$400 per capita; whereas a less wealthy community may generate \$200 per capita with the same 20 mil rate. Insofar as per capita property value estimates the wealth of the people residing within a local government boundary, the 20 mil property tax assessment rate on the poorer community removes a greater proportion of the disposable income of the residents while generating half the revenue of the wealthier community.

Wealth or ability to pay is not represented strictly by per capita property valuation. Several factors must be considered to relate a particular tax rate to the economic impact on the citizenry as measured by the ability to pay the tax burden.

#### FACTORS CONSIDERED IN PROPOSED FORMULA

There are two prime considerations in the proposal presented herein: (1) local tax effort; and (2) ability to pay taxes (and thus fund local services). These two factors are weighted equally in the proposal.

#### Local Tax Burden

The two primary mechanisms for local governments to extract tax revenues from the general public are sales and property taxes. The local tax burden portion of the proposed formula considers sales taxes and property taxes according to their relative burden on the average citizen of the state. This was determined by comparing the 1976 revenue that could be generated by a 1% sales tax on the total retail business in the state and the revenue that could be generated by a 1 mil property tax on the total estimated property in the state (only a small proportion of the property value had to be estimated). This calculation results in 2.34 times more revenue being generated by a 1% sales tax than a 1 mil property tax. To express the local tax rate in a uniform manner, sales

tax percentages can thus be converted to mil rate equivalents by multiplying the sales tax rate by 2.3. The mil rate equivalent can then be added to the property tax rate, with the sum representing the local tax effort. (For example, a community with a 5 mil property tax and a 2% sales tax would have a local tax burden of 9.6 mil equivalents.)

Because of the school foundation program, we have excised all levies or portions of levies which are appropriated to schools. The foundation program pays all or nearly all school costs. Thus, "wealthier" communities which decide to fund their local school districts at greater than the state determined minimum requirements have made a decision to increase their local tax burden for one of many local services necessary. By removing school levies, we have placed tax burdens for all other local services on an equal footing. For the purposes of constructing our computer model, this required determining the proper diminishment of local tax efforts by gleaning school appropriations from the local government audits for all communities which do not separately report tax levies for schools. Should this proposal become law, a requirement of reporting tax assessments for educational purposes would obviate the need for this task.

This determination of a local tax burden is a dramatic change from the present revenue sharing formula which bases its distribution on specific services rendered by the local government (we will discuss

at a later time those revenue sharing monies which are not allocated on a per capita basis, such as road maintenance, health facilities, and hospitals). This proposal looks at the taxes levied to determine the quantity of services which each local government is attempting to supply. The decision to allocate those revenues over any mix of an infinite number of public purposes is left solely to the local government and not encouraged or discouraged by the state revenue sharing program via its system of rewarding some services and ignoring others on an arbitrary dollars per capita basis.

#### Ability to Pay

The "ability to pay" portion of the proposal could also be called the "ability to generate revenue" in that it measures two indicators of the relative ability of a local government to tax its citizenry compared to the state average.

Since the two taxation methods which generally fall on the local populace are sales taxes and property taxes, the "ability to pay" portion of the proposal measures the per capita income (PCI) and per capita property value (PCPV) of the local government and compares the local values to the state-wide average. Each factor is determined in the same way--viz. by determining the ratio of the state-wide PCPV to the local PCPV and the ratio of the state-wide

PCI to the local PCI. These two ratios are then averaged to determine the local ability to pay (or ability to generate revenue).

As an example, the 1976 state-wide PCPV was \$29,712 and the state-wide PCI was \$7,918 (estimate). A community with a PCPV of \$10,000 and a PCI of \$5,000 would have ratios of 2.97 and 1.58 respectively. By averaging these two ratios, the local ability to pay factor is 2.28, which indicates that their ability to raise revenues compared to the state-wide average is  $1/2.23$  (43.8%) at equal taxation rates.

In the case of a non-unified borough with incorporated cities, the taxing entity (city or borough) is attributed the taxes assessed by the municipality for the population upon which the taxes are levied. As examples, taxes levied by boroughs for areawide purposes would use the PCI, PCPV, and population numbers borough-wide; borough taxes levied only within a particular service area would be modified by PCI and PCPV for the population within that service area; and a city levying city-wide taxes would use the population, PCI and PCPV for the city. Revenue sharing monies appropriated by the proposal would be required to be utilized in the area to which the taxation is applied. This data management could be achieved by requiring local governments to submit their taxation data according to the service area in which the tax applies and the population for that area. The state assessor can assign full and true PCPV's and

can obtain data from census estimates on the PCI for the most recent year available. (Our present computer model uses 1976 data except for PCI which is 1974 data. We have recently received 1976 PCI data which will be used when we complete our 1977 data base.)

Approximately 13% of the Alaskan population live in communities where no property assessment is made. For this proposal to be implemented, the state assessor would complete property value estimates in key communities within each region of the state for purposes of determining (estimating) the property valuation in non-assessed communities. We would recommend that this could be accomplished by requiring a property value estimation for one community within each of the 1961 election districts where assessments are not completed, since that apportioning of the state best represents the socio-economic and cultural divisions of the state. The 1961 election districts are presently utilized for revenue sharing purposes, the school foundation program, state per diem determinations, etc.

#### HOW THE PROPOSAL OPERATES

The revenue sharing proposal we are presenting would apportion payments via two mechanisms: (1) utilizing the methodology developed in the last section; and (2) by retention of that portion of the present law which apportions revenues on a non-per capita basis (road maintenance, hospitals, etc.).

New Per Capita Methodology

The per capita apportionment utilized in this formula involves three components--population, taxation effort, and ability to pay. Population estimates would be submitted by the local governments and certified by the Department of Community and Regional Affairs (no change from present law). Taxation effort would be determined by the addition of property tax rates plus 2.3 times the sales tax rate, with the sum expressed in mil equivalents. Ability to pay is determined by averaging the PCPV and PCI ratios. The formula would appear as  $LE \times P$ , where LE equals the local effort and 'P' is the population. LE is equal to  $T \times R$ , where T is equal to the local tax burden and 'R' is the average of the PCI and PCPV ratios.<sup>1</sup> To discourage increased local taxes for the purpose of receiving more revenue sharing dollars, a ceiling should be placed on the LE factor. Our present model places that ceiling at 25.

<sup>1</sup> The entire equation would be:

Entitlement =

$$\left[ \text{Population} \times \left( (PT + 2.3ST) \times \frac{(\text{St PCI}/\text{Loc PCI} + \text{St PCPV}/\text{Loc PCPV})}{2} \right) \right]$$

+

Non per-capita entitlement;

Where PT = property tax, ST = sales tax, PCI = per capita income, and PCPV = per capita property value.

Non-Per Capita Distribution

The second part of the allocation involves the same methods utilized by present law for items not conditioned on a per capita basis. This would include road maintenance (allocated on a per mile of road maintained basis), hospitals (allocated on a per bed or per facility basis), health facilities (allocated on a per facility basis) and military support. Military payments are in fact made on a per capita basis, but utilize a different formula than applied to civilian populations. Since there is no local taxation of military personnel, there is no basis upon which to allocate monies for support of military facilities. We suggest maintaining this portion of present law along with the items not claimed on a per capita basis. Four local governments claim revenue sharing dollars based on services supplied to military installations.

The non-per capita allocation is modified by the 'COLA' factor as provided for in present law. Our computer model does not modify the revenues apportioned on a per capita basis (contrary to present law). There are arguments that can be made for applying or not applying the COLA factor. We have chosen to apply it to the non-per capita portion of the allocation formula, since that portion tends to represent costs related to construction and maintenance more so than do the factors in the per capita portion. There is no black and white distinction, however, and the model can be easily run with or without the COLA applied to either or both portions of the formula.

As with present law, after the local entitlements have been determined for all governments involved, the payments are prorated to allocate the total appropriation to the aid to local governments program. The administration has proposed a funding level slightly in excess of \$20 million for the program in the FY 79 budget. Our present model is set to pay out \$25 million.

Any scheme which distributes revenue sharing monies on a basis different than presently used will result in some communities getting less and others getting more than under the present method. Hence, it would seem that any major revision in the revenue sharing program would require an increase in the appropriation so as to hold harmless nearly all local governments. (Of those communities which collect taxes, three would receive less under this proposal. King Cove would have received less in 1977 because their local non-school taxation was near zero. The North Slope Borough and Valdez would receive less because of extremely high oil and gas property values. We are attaching a graph which demonstrates the divergence of these two local governments from the state average per capita property value, and which concomitantly demonstrates their local ability to generate revenue.)

#### ADDITIONAL COMMENTS

Twenty-eight communities (of the approximately 170 local governments) either do not levy or have not reported sales or property taxes and as a result receive no money under the per capita portion of the proposal.

It would seem unnecessarily harsh to diminish their state assistance without first giving these communities time to consider their taxation policy. A number of means could be used to accomplish this. For example, they could be held harmless for one year, and thus receive an amount no less than they received in FY 1978.

Other factors which would cause inequities in the formula relate to various exemptions allowed under state law. Any exemption provided for in some but not all local governments will change the effective tax rate by a factor proportionate to whatever tax would otherwise apply to the exempted material. As examples, some communities have exempted food and drugs from local sales taxes. To use the stated sales tax rate for that local government without correcting the rate for the revenues foregone by the exemption would allow that local government to utilize a higher tax base for revenue sharing purposes than actually imposed upon the citizenry. With some check of previous tax records and a degree of estimation, corrections could be made to the tax rate to reflect the tax burden foregone by the exemption. Similar cases occur with an optional \$10,000 residential property tax exemption (AS 29.53.025(a)), household furniture exemptions to \$500 (AS 29.53.025(b)(1)), and other exemptions as allowed in AS 29.53.025(c),(d), and (f).

Mandatory municipal tax exemptions, such as agricultural lands, and senior citizen housing, do not affect the equitability of the formula since the state reimburses to the affected municipality the revenues foregone by the exemption.

February 8, 1978

A somewhat more complicated exemption is applied to commercial fishing vessels (AS 29.53.125(b)(1)). Local governments may tax commercial fishing vessels, but at a rate not to exceed \$5 for any vessel under 5 net tons or \$15 per vessel for vessels larger than 5 net tons. This 'partial' exemption would significantly inflate the true property tax burden for communities such as Kodiak, where the major commercial investment in the city is fishing boats, with many of the newer shrimp and crab vessels having market values well in excess of \$1 million. This particular exemption would appear to be the result of a legislative subsidy to the Alaska commercial fishing industry. We bring it to your attention, but have no comments on how you may want to address the matter, if at all.

Attachment

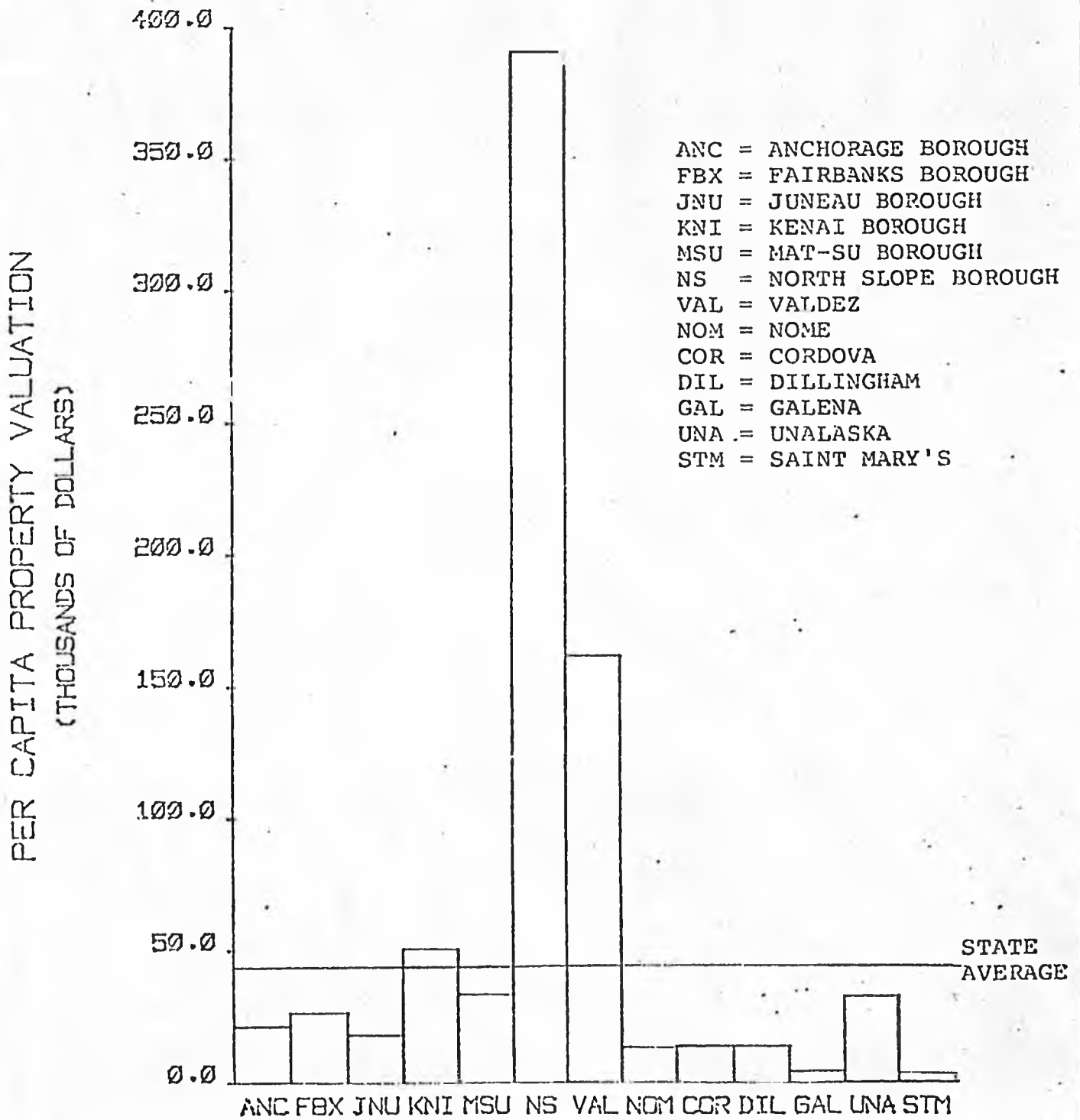
JW:dh

## ATTACHMENTS

We are submitting two computer printouts, the first showing the data base we used for our analysis, and the second demonstrating how the revenues would be distributed by the proposed formula. The present data base utilizes 1976 data. The significant difference between the present 1976 data base and a 1977 data base which we intend to complete shortly is the additional valuation of the trans-Alaska pipeline which results in a sizeable increase in the total property in the state. Presently, the pipeline is equal to just under half of the total property value in the state. To demonstrate the local effects of the incremental value of the pipeline when comparing 1976 to 1977 data, the 1976 PCPV for Valdez and the North Slope Borough were \$66,000 and \$142,000 respectively; whereas their 1977 PCPV were \$162,000 and \$390,000. The state-wide average PCPV was \$29,700 in 1976 and \$42,900 in 1977.

We are also attaching a computer graphic demonstrating the distribution of "wealth" as estimated by per capita property value using 1977 data.

# PER CAPITA PROPERTY VALUATION 1977



prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  
----->  
DESCENDING POPULATION

Notes to printout 1 submitted with memo of February 8, 1978.

(1) *LOCAL GOV'T*: Local governments are presented with boroughs and communities therein listed first. The breakdown of each borough is consistent with their revenue sharing application ("SA" means service area).

(2) *PER CAP. EXIST.*: The column lists the total entitlements distributed on a per capita basis (police, fire, parks and rec., air and water pollution, land use planning, transportation, and health services).

(3) *HEALTH & ROADS*: The column lists entitlements distributed on a non-per capita basis. This includes road maintenance (distributed on a mile basis), health facilities, hospitals, and construction aid (distributed on a per facility basis, i.e., hospitals). For boroughs which submitted their applications according to service areas, we have lumped the non-per capita entitlements in the first listed service area.

(4) *MILITARY*: Those local governments which supply services related to the support of military installations receive entitlements according to the services supplied and the military population. As with the health and roads category, the military entitlements are lumped into the first service area listed if a local government has multiple listings.

(5) *TOTAL ENTITLEMENT*: The column totals the three prior columns and represents the total entitlement each community is qualified to receive. The cost of living allowance factor (column 8) is factored into the three columns which break down the total entitlement. The actual monies received by a local government will be less than that listed, since the entitlements are pro-rated according to the money appropriated to the local government assistance program.

(6) *POP.*: The column lists the population base accepted by C.R.A. for the purpose of determining revenue sharing entitlements.

(7) *PER CAP. PROP. VALUE*: The column lists the "full and true" per capita property value as determined by the state assessor. For those local governments where no property assessment has been made, we have estimated (*EST.*) the per capita property value by looking to similar communities where assessments have been made. About 13% of the state population lives in those communities where a property value assessment has not been made. Two Anchorage Borough service areas have been designated as "estimated" because of inconsistencies between the state assessor's report of "full and true" property values for some service areas and the population for those service areas as reported by the Anchorage Borough. The per capita property value figures listed for these two service areas are more than likely inaccurate, but we are not capable of correcting the data without further clarification from the Department.

(8) *COLA*: The column lists the cost of living allowance multiplier used by the C.R.A. in determining entitlements.

(9) *PROPERTY TAX*: The column lists the property tax assessment for each service area or local government, less the levies designated for schools. If a levy was not specifically dedicated by a local government to schools, we obtained income and expenditure figures from the local government audits and calculated an apportionment to schools, which was then deducted from the local government property tax base.

(10) *SALES TAX*: As with property tax, the column lists the sales tax rate for each local government or service area, unless the tax was dedicated to schools. When a school dedication was not declared, we obtained information from the local government audits and diminished the sales tax base according to the portion of sales tax receipts appropriated to schools.

(11) *1974 PCI*: This column lists the Bureau of Census per capita income figures for 1974.

COMPARISON OF REVENUE SHARING OPTIONS

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
APRIL 7, 1978

ESTIMATED PAYOUTS IN 1977

LOCAL GOVERNMENT	POP	35 HB 843 PER CENT	EXIST.LAW PER CENT	HB 70 PER CENT
<b>BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS</b>				
1 ANCHORAGE (AW)	180,653	\$5,121,008	\$8,378,557	\$11,269,005
2 CITY (SA)	67,014	\$1,953,352	\$0	\$0
3 HILLSIDE (SA)	8,937	\$96,690	\$0	\$0
4 SPENARD (SA)	38,816	\$1,108,634	\$0	\$0
5 GIRDWOOD (SA)	600	\$5,310	\$0	\$0
6 GLEN ALPS (SA)	65	\$572	\$0	\$0
7 RICH. VISTA (SA)	1,105	\$89,852	\$0	\$0
8 SAND LAKE (SA)	18,915	\$335,254	\$0	\$0
9 MULDOON (SA)	23,345	\$665,522	\$0	\$0
10 RABBIT CREEK (SA)	6,532	\$99,799	\$0	\$0
11 EAGLE RIVER (SA)	7,182	\$82,159	\$0	\$0
12 CHUGIAK (SA)	5,876	\$47,138	\$0	\$0
13 OCEAN VIEW (SA)	1,894	\$35,976	\$0	\$0
14 OTHER SA	372	\$478	\$0	\$0
TOTAL		\$9,645,751 35.72%	\$8,378,557 45.66%	\$11,269,005 46.09%
15 BRISTOL BAY BOROUGH (AW)	1,311	\$95,964	\$32,370	\$32,370
16 SOUTH NAKNEK SA	175	\$798	\$0	\$0
TOTAL		\$96,762 0.35%	\$32,370 0.17%	\$32,370 0.13%
17 FAIRBANKS BOROUGH (AW)	60,227	\$1,141,607	\$1,200,637	\$1,339,150
18 BALLAINE LAKE (SA)	168	\$1,198	\$0	\$0
19 DIANE (SA)	66	\$490	\$0	\$0
20 WILDVIEW ACRES (SA)	77	\$307	\$0	\$0
21 SMITH RANCH (SA)	438	\$5,491	\$0	\$0
22 ENGINEER CREEK (SA)	144	\$1,806	\$0	\$0
23 ESTER LUMP (SA)	10	\$36	\$0	\$0
24 NORTH STAR F.P. (SA)	6,500	\$26,166	\$0	\$0
25 BECKER RIDGE (SA)	108	\$601	\$0	\$0
26 FAIRBANKS (CITY)	30,462	\$2,256,892	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	461	\$43,581	\$29,890	\$30,951
TOTAL		\$3,478,180 12.88%	\$2,496,336 13.60%	\$2,705,981 11.06%
28 HAINES BOROUGH	1,924	\$26,361	\$0	\$26,875
29 HAINES (CITY)	1,366	\$127,288	\$65,721	\$68,658
TOTAL		\$153,649 0.56%	\$65,721 0.35%	\$95,533 0.39%
30 JUNEAU (AW)	20,465	\$1,139,507	\$751,062	\$1,037,572
31 JUNEAU SA1	7,259	\$443,836	\$0	\$0
32 JUNEAU SA2	1,606	\$63,471	\$0	\$0
33 JUNEAU SA3	197	\$499	\$0	\$0
34 JUNE/ J SA4	1,370	\$15,794	\$0	\$0
35 JUNEAU SA5	8,369	\$116,174	\$0	\$0
36 JUNEAU SA6	719	\$7,618	\$0	\$0
37 JUNEAU SA7	427	\$2,790	\$0	\$0
38 JUNEAU SA8	518	\$2,379	\$0	\$0
TOTAL		\$1,792,072 6.63%	\$751,062 4.09%	\$1,037,572 4.24%
39 KENAI BOROUGH (AW)	24,611	\$308,959	\$470,590	\$576,418
40 CENTRAL HOSPITAL (SA)	14,100	\$25,736	\$0	\$0

41	SOUTH HOSPITAL (SA)	5,300	\$64,595		\$0		\$0
42	NORTH KENAI FIRE (SA)	3,512	\$46,219		\$0		\$0
43	NORTH KENAI REC (SA)	3,995	\$8,106		\$0		\$0
44	BEAR CREEK FIRE (SA)	675	\$33,354		\$0		\$0
45	HOMER (CITY)	1,802	\$153,239		\$74,774		\$74,774
46	KACHEMAK (CITY)	151	\$26,361		\$0		\$26,875
47	KENAI (CITY)	5,364	\$499,391		\$246,090		\$274,921
48	SELDOVIA (CITY)	612	\$59,586		\$26,132		\$26,132
49	SEWARD (CITY)	2,279	\$209,113		\$96,533		\$96,533
50	SOLDOTNA (CITY)	2,586	\$248,667		\$126,703		\$140,603

TOTAL		\$1,683,121	6.23%	\$1,040,825	5.67%	\$1,216,259	4.97%
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51	KETCHIKAN BOROUGH (AW)	11,490	\$450,878		\$84,555		\$130,515
52	SHORELINE (SA)	550	\$3,947		\$0		\$0
53	KETCHIKAN (CITY)	7,928	\$801,366		\$393,632		\$425,344
54	SAXMAN (CITY)	272	\$24,522		\$8,294		\$25,000

TOTAL		\$1,280,714	4.74%	\$486,481	2.65%	\$580,859	2.37%
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55	KODIAK BOROUGH (AW)	7,901	\$214,830		\$207,791		\$224,778
56	FIRE DISTRICT (SA)	1,546	\$26,442		\$0		\$0
57	ROAD DISTRICT (SA)	312	\$1,380		\$0		\$0
58	KODIAK (CITY)	4,960	\$292,018		\$190,984		\$212,312
59	AKHIOK (CITY)	102	\$26,361		\$0		\$26,875
60	LARSEN BAY (CITY)	137	\$26,361		\$1,841		\$26,875
61	OLD HARBOR (CITY)	327	\$26,361		\$17,281		\$26,875
62	DUZINKIE (CITY)	170	\$26,361		\$2,284		\$26,875
63	PORT LIONS (CITY)	227	\$26,361		\$11,133		\$26,875

TOTAL		\$666,480	2.46%	\$431,316	2.35%	\$571,465	2.33%
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64	MAT-SU BOROUGH (AW)	16,724	\$361,640		\$295,973		\$365,378
65	WASILLA F(1,8,9,10,11)	4,908	\$24,317		\$0		\$0
66	BUTTE FIRE (SA)	1,818	\$6,743		\$0		\$0
67	SUTTON FIRE (SA)	594	\$10,984		\$0		\$0
68	OTHER AREA (SA)	12,924	\$11,573		\$0		\$0
69	TALKEETNA FLOOD (SA)	223	\$3,905		\$0		\$0
70	GARDEN TERRACE (SA)	57	\$966		\$0		\$0
71	HOUSTON (CITY)	375	\$40,567		\$41,357		\$41,357
72	PALMER (CITY)	1,859	\$164,555		\$86,977		\$86,977
73	WASILLA (CITY)	1,566	\$72,525		\$73,937		\$73,937

TOTAL		\$697,779	2.58%	\$498,246	2.71%	\$567,651	2.32%
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74	NORTH SLOPE BOROUGH (AW)	9,139	\$302,306		\$308,193		\$308,193
75	ANAKTUVUK PASS (CITY)	150	\$32,798		\$0		\$33,437
76	BARROW (CITY)	2,306	\$187,511		\$38,553		\$38,553
77	KAKTOVIK (CITY)	123	\$32,798		\$2,057		\$33,437
78	NUIGSUT (CITY)	152	\$32,798		\$0		\$33,437
79	POINT HOPE (CITY)	384	\$32,798		\$0		\$33,437
80	WAINWRIGHT (CITY)	341	\$32,798		\$0		\$33,437

TOTAL		\$653,812	2.42%	\$348,803	1.90%	\$513,934	2.10%
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81	SITKA BOROUGH	7,650	\$376,660	1.39%	\$383,994	2.09%	\$455,426	1.86%
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FIRST CLASS CITIES

82	CORDOVA	2,406	\$312,407	1.15%	\$211,729	1.15%	\$222,797	0.91%
83	CRAIG	467	\$48,180	0.17%	\$26,050	0.14%	\$26,050	0.10%
84	DILLINGHAM	1,269	\$110,135	0.40%	\$60,754	0.33%	\$60,754	0.24%
85	GALENA	631	\$70,078	0.25%	\$41,499	0.22%	\$41,499	0.16%
86	HOONAH	848	\$68,954	0.25%	\$28,715	0.15%	\$28,715	0.11%
87	HYDABURG	380	\$38,001	0.14%	\$14,650	0.07%	\$14,650	0.05%
88	KAKE	679	\$25,442	0.09%	\$20,256	0.11%	\$25,937	0.10%
89	KING COVE	408	\$30,578	0.11%	\$21,275	0.11%	\$21,275	0.08%

90 KLAWDOCK	323	\$32,674	0.12%	\$14,449	0.07%	\$14,449	0.05%
91 NENANA	521	\$62,946	0.23%	\$40,963	0.22%	\$42,317	0.17%
92 NOME	2,585	\$396,686	1.46%	\$283,132	1.54%	\$283,132	1.15%
93 PELICAN	169	\$26,361	0.09%	\$9,616	0.05%	\$26,875	0.10%
94 PETERSBURG	2,126	\$271,078	1.00%	\$169,595	0.92%	\$174,007	0.71%
95 SAINT MARY'S	415	\$31,879	0.11%	\$22,194	0.12%	\$32,500	0.13%
96 SKAGWAY	854	\$57,184	0.21%	\$48,537	0.26%	\$50,373	0.20%
97 UNALASKA	510	\$125,222	0.46%	\$102,445	0.55%	\$102,445	0.41%

98 VALDEZ	7,483	\$314,067		\$417,165		\$452,709	
99 ZONE I	6,683	\$94,022		\$0		\$0	
100 ZONE II	700	\$1,108		\$0		\$0	

TOTAL		\$409,197	1.51%	\$417,165	2.27%	\$452,709	1.85%
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101 WRANGELL	3,152	\$353,862		\$209,010		\$215,551	
102 ZONE II	797	\$12,408		\$0		\$0	
103 ZONE III	100	\$1,578		\$0		\$0	
104 ZONE IV	2,250	\$98,016		\$0		\$0	

TOTAL		\$465,865	1.72%	\$209,010	1.13%	\$215,551	0.88%
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105 YAKUTAT	442	\$35,941	0.13%	\$0	0.00%	\$0	0.00%
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SECOND CLASS CITIES

106 AKIACHAK	354	\$31,879	0.11%	\$30,904	0.16%	\$32,500	0.13%
107 AKIAK	165	\$31,879	0.11%	\$1,072	0.00%	\$32,500	0.13%
108 AKOLMIUT	608	\$80,553	0.29%	\$82,122	0.44%	\$82,122	0.33%
109 ALAKANUK	527	\$31,879	0.11%	\$29,265	0.15%	\$32,500	0.13%
110 ALAKNAGIK	227	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
111 ALLAKAKET	164	\$32,798	0.12%	\$2,741	0.01%	\$33,437	0.13%
112 AMBLER	217	\$32,798	0.12%	\$22,531	0.12%	\$33,437	0.13%
113 ANDERSON	470	\$32,798	0.12%	\$31,548	0.17%	\$33,437	0.13%
114 ANGOON	287	\$25,442	0.09%	\$18,036	0.09%	\$25,937	0.10%
115 ANIAK	323	\$32,798	0.12%	\$24,160	0.13%	\$33,437	0.13%
116 ANVIK	87	\$32,798	0.12%	\$0	0.00%	\$33,437	0.13%
117 ATMAUTLUAK	169	\$31,879	0.11%	\$10,583	0.05%	\$32,500	0.13%
118 BETHEL	3,409	\$391,010	1.44%	\$264,487	1.44%	\$273,351	1.11%
119 BREVIG MISSION	120	\$30,959	0.11%	\$8,534	0.04%	\$31,562	0.12%
120 BUCKLAND	172	\$32,798	0.12%	\$0	0.00%	\$33,437	0.13%
121 CHEFORNAK	192	\$31,879	0.11%	\$1,872	0.01%	\$32,500	0.13%
122 CHEVAK	447	\$31,879	0.11%	\$9,878	0.05%	\$32,500	0.13%
123 CHUATHBALUK	118	\$32,798	0.12%	\$9,216	0.05%	\$33,437	0.13%
124 CLARK'S POINT	98	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
125 DEERING	100	\$32,798	0.12%	\$8,626	0.04%	\$33,437	0.13%
126 DELTA JUNCTION	892	\$30,998	0.11%	\$31,602	0.17%	\$35,705	0.14%
127 DIOMEDE	135	\$30,959	0.11%	\$6,328	0.03%	\$31,562	0.12%
128 EAGLE	145	\$28,200	0.10%	\$4,904	0.02%	\$28,750	0.11%
129 EEK	195	\$31,879	0.11%	\$6,211	0.03%	\$32,500	0.13%
130 EKWOK	109	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
131 ELIM	205	\$30,959	0.11%	\$11,909	0.06%	\$31,562	0.12%
132 EMMONAK	545	\$48,926	0.18%	\$16,744	0.09%	\$16,744	0.06%
133 FORT YUKON	637	\$82,064	0.30%	\$53,434	0.29%	\$53,434	0.21%
134 FORTUNA LEDGE	200	\$31,879	0.11%	\$10,270	0.05%	\$32,500	0.13%
135 GAMBELL	412	\$30,959	0.11%	\$6,241	0.03%	\$31,562	0.12%
136 GOLOVIN	118	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
137 GOODNEWS BAY	248	\$31,879	0.11%	\$4,674	0.02%	\$32,500	0.13%
138 GRAYLING	167	\$32,798	0.12%	\$2,402	0.01%	\$33,437	0.13%
139 HOLY CROSS	212	\$32,798	0.12%	\$17,486	0.09%	\$33,437	0.13%
140 HOOPER BAY	590	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
141 HUGHES	98	\$32,798	0.12%	\$1,638	0.00%	\$33,437	0.13%
142 HUSLIA	216	\$39,997	0.14%	\$40,776	0.22%	\$40,776	0.16%
143 KALTAG	240	\$32,798	0.12%	\$6,881	0.03%	\$33,437	0.13%
144 KASAAN	38	\$24,522	0.09%	\$4,475	0.02%	\$25,000	0.10%
145 KIANA	314	\$32,798	0.12%	\$17,545	0.09%	\$33,437	0.13%
146 KIVALINA	208	\$32,798	0.12%	\$14,172	0.07%	\$33,437	0.13%

147 KOBUK	60	\$32,798	0.12%	\$5,951	0.03%	\$33,437	0.13%
148 KOTLIK	284	\$31,879	0.11%	\$11,476	0.06%	\$32,500	0.13%
149 KOTZEBUE	2,526	\$235,942	0.87%	\$144,317	0.78%	\$144,317	0.59%
150 KOYUK	160	\$30,959	0.11%	\$9,999	0.05%	\$31,562	0.12%
151 KOYUKUK	124	\$32,798	0.12%	\$6,179	0.03%	\$33,437	0.13%
152 KUPREANOF	42	\$25,442	0.09%	\$0	0.00%	\$25,937	0.10%
153 KWETHLUK	444	\$31,879	0.11%	\$16,455	0.08%	\$32,500	0.13%
154 LOWER KALSKAG	195	\$32,798	0.12%	\$12,262	0.06%	\$33,437	0.13%
155 MANDKOTAK	225	\$30,959	0.11%	\$5,539	0.03%	\$31,562	0.12%
156 MCGRATH	296	\$32,798	0.12%	\$21,516	0.11%	\$33,437	0.13%
157 MEI'DRYUK	184	\$31,879	0.11%	\$11,538	0.06%	\$32,500	0.13%
158 MOUNTAIN VILLAGE	513	\$38,544	0.14%	\$22,873	0.12%	\$22,873	0.09%
159 NAPAKIAK	276	\$31,879	0.11%	\$18,826	0.10%	\$32,500	0.13%
160 NAPASKIAK	210	\$31,879	0.11%	\$5,323	0.02%	\$32,500	0.13%
161 NEWHALEN	89	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
162 NEW STUYAHOK	230	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
163 NEWTOK	124	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
164 NIGHTMUTE	123	\$31,879	0.11%	\$799	0.00%	\$32,500	0.13%
165 NIKOLAI	85	\$32,798	0.12%	\$7,764	0.04%	\$33,437	0.13%
166 NONDALTON	226	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
167 NOORVIK	527	\$32,798	0.12%	\$28,443	0.15%	\$33,437	0.13%
168 NULATI	331	\$32,798	0.12%	\$10,439	0.05%	\$33,437	0.13%
169 PILOT STATION	301	\$31,879	0.11%	\$12,320	0.06%	\$32,500	0.13%
170 PLATINUM	59	\$31,879	0.11%	\$1,879	0.01%	\$32,500	0.13%
171 PORT ALEXANDER	51	\$25,442	0.09%	\$661	0.00%	\$25,937	0.10%
172 PORT HEIDEN	89	\$50,789	0.18%	\$51,778	0.28%	\$51,778	0.21%
173 QUINHAGAK	395	\$31,879	0.11%	\$15,525	0.08%	\$32,500	0.13%
174 RUBY	219	\$32,798	0.12%	\$3,662	0.01%	\$33,437	0.13%
175 RUSSIAN MISSION	158	\$31,879	0.11%	\$2,126	0.01%	\$32,500	0.13%
176 SAINT MICHAEL	206	\$30,959	0.11%	\$10,121	0.05%	\$31,562	0.12%
177 SAINT PAUL	550	\$96,942	0.35%	\$85,410	0.46%	\$85,410	0.34%
178 SAND POINT	544	\$69,436	0.25%	\$40,458	0.22%	\$40,458	0.16%
179 SAVOONGA	409	\$30,959	0.11%	\$17,701	0.09%	\$31,562	0.12%
180 SCAMMON BAY	193	\$31,879	0.11%	\$6,147	0.03%	\$32,500	0.13%
181 SELAWIK	521	\$42,364	0.15%	\$17,073	0.09%	\$17,073	0.06%
182 SHAGELUK	169	\$32,798	0.12%	\$14,897	0.08%	\$33,437	0.13%
183 SHAKTOOLIK	160	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
184 SHELDON POINT	136	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
185 SHISHMAREF	326	\$30,959	0.11%	\$19,441	0.10%	\$31,562	0.12%
186 SHUNGNAC	182	\$32,798	0.12%	\$9,488	0.05%	\$33,437	0.13%
187 STEBBINS	298	\$30,959	0.11%	\$9,217	0.05%	\$31,562	0.12%
188 TANANA	499	\$32,798	0.12%	\$25,506	0.13%	\$33,437	0.13%
189 TELLER	219	\$30,959	0.11%	\$14,844	0.08%	\$31,562	0.12%
190 TENAKEE SPRINGS	140	\$25,442	0.09%	\$6,131	0.03%	\$25,937	0.10%
191 TOGIAK	419	\$30,959	0.11%	\$10,315	0.05%	\$31,562	0.12%
192 TOKSOOK BAY	317	\$31,879	0.11%	\$16,121	0.08%	\$32,500	0.13%
193 TULUKSAK	202	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
194 TUNUNAK	299	\$31,879	0.11%	\$12,780	0.06%	\$32,500	0.13%
195 UNALAKLEET	630	\$33,002	0.12%	\$33,645	0.18%	\$33,645	0.13%
196 UPPER KALSKAG	164	\$32,798	0.12%	\$2,741	0.01%	\$33,437	0.13%
197 WALES	109	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
198 WHITE MOUNTAIN	98	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
199 WHITTIER	292	\$33,313	0.12%	\$33,951	0.18%	\$33,961	0.13%
200 EXT FIRE AREAS	1	\$65,073	0.24%	\$66,341	0.36%	\$66,341	0.27%

TOTAL	\$26,999,999	\$18,349,049	\$24,446,341
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SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 843

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
APRIL 3, 1978

LOCAL EFFORT LIMIT SET TO 25  
BEFORE PRORATION, CHAPTER 88 PLUS MINIMUM ENTITLEMENTS TOTAL \$20 MILLION (3.41818)  
PRORATION FACTOR FOR SECTION 9 IS .9809001

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 9 ADD ON	HB843 ENTITLEMENT	PRESENT ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS									
1 ANCHORAGE (AW)	2.93	0.00	180,653	\$2,416,866	\$2,876,165	\$0	\$0	\$5,191,934	\$8,378,557
2 CITY (SA)	7.07	0.00	67,014	\$2,052,802	\$0	\$0	\$0	\$2,013,594	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$101,613	\$0	\$0	\$0	\$99,672	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$1,165,078	\$0	\$0	\$0	\$1,142,825	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$5,581	\$0	\$0	\$0	\$5,474	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$601	\$0	\$0	\$0	\$589	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$94,427	\$0	\$0	\$0	\$92,623	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$352,323	\$0	\$0	\$0	\$345,593	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$699,406	\$0	\$0	\$0	\$686,047	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$104,880	\$0	\$0	\$0	\$102,877	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$86,342	\$0	\$0	\$0	\$84,693	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$49,538	\$0	\$0	\$0	\$48,592	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$42,011	\$0	\$0	\$0	\$41,208	\$0
14 OTHER SA	0.52	0.00	372	\$502	\$0	\$0	\$0	\$492	\$0
TOTAL				\$7,171,975	\$2,876,165			\$9,856,222	\$8,378,557
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	1,311	\$92,222	\$8,370	\$0	\$0	\$28,671	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$838	\$0	\$0	\$0	\$822	\$0
TOTAL				\$93,060	\$8,370			\$29,493	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	60,227	\$836,529	\$113,018	\$0	\$213,153	\$1,140,494	\$1,200,637
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$1,259	\$0	\$0	\$0	\$1,234	\$0
19 DIANE (SA)	1.22	0.00	66	\$515	\$0	\$0	\$0	\$505	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$322	\$0	\$0	\$0	\$316	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$5,771	\$0	\$0	\$0	\$5,660	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$1,898	\$0	\$0	\$0	\$1,862	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$38	\$0	\$0	\$0	\$37	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$27,498	\$0	\$0	\$0	\$26,973	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$632	\$0	\$0	\$0	\$620	\$0
26 FAIRBANKS (CITY)	6.94	4.60	30,462	\$1,843,352	\$512,634	\$0	\$0	\$2,310,987	\$1,265,807
27 NORTH POLE (CITY)	4.36	9.18	461	\$26,738	\$18,492	\$0	\$0	\$44,366	\$29,890
TOTAL				\$2,744,556	\$644,144			\$3,533,060	\$2,496,336
28 HAINES BOROUGH	1.42	0.00	1,924	\$16,858	\$0	\$10,016	\$0	\$26,361	\$0
29 HAINES (CITY)	7.62	5.58	1,366	\$116,730	\$16,528	\$0	\$0	\$130,713	\$65,721
TOTAL				\$133,589	\$16,528			\$157,075	\$65,721
30 JUNEAU (AW)	8.62	0.00	20,465	\$982,046	\$209,030	\$0	\$0	\$1,168,327	\$751,062
31 JUNEAU SA1	2.78	9.13	7,259	\$466,433	\$0	\$0	\$0	\$457,524	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$66,702	\$0	\$0	\$0	\$65,428	\$0
33 JUNEAU SA3	0.79	0.00	197	\$524	\$0	\$0	\$0	\$514	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$16,599	\$0	\$0	\$0	\$16,282	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$122,089	\$0	\$0	\$0	\$119,757	\$0
36 JUNEAU SA6	1.89	0.00	719	\$8,006	\$0	\$0	\$0	\$7,853	\$0
37 JUNEAU SA7	1.41	0.00	427	\$2,932	\$0	\$0	\$0	\$2,876	\$0
38 JUNEAU SA8	1.30	0.00	518	\$2,500	\$0	\$0	\$0	\$2,452	\$0
TOTAL				\$1,667,835	\$209,030			\$1,841,017	\$751,062

39	KENAI BOROUGH (AW)	0.00	0.00	24,611	\$0	\$314,975	\$0	\$0	\$308,959	\$470,590
40	CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$26,825	\$0	\$0	\$0	\$26,313	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$67,884	\$0	\$0	\$0	\$66,587	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$48,572	\$0	\$0	\$0	\$47,644	\$0
43	NORTH KENAI REC (SA)	0.84	0.00	3,995	\$8,519	\$0	\$0	\$0	\$8,356	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.00	675	\$35,052	\$0	\$0	\$0	\$34,383	\$0
45	HOMER (CITY)	11.26	5.74	1,802	\$146,862	\$13,754	\$0	\$0	\$157,549	\$74,774
46	KACHEMAK (CITY)	1.75	0.00	151	\$1,408	\$0	\$14,823	\$0	\$15,922	\$0
47	KENAI (CITY)	14.58	7.95	5,364	\$458,377	\$64,451	\$0	\$0	\$512,843	\$246,090
48	SELDOVIA (CITY)	14.48	2.58	612	\$52,298	\$10,013	\$0	\$0	\$61,121	\$26,132
49	SEWARD (CITY)	17.58	0.00	2,279	\$194,750	\$24,260	\$0	\$0	\$214,828	\$96,533
50	SOLDOTNA (CITY)	10.24	7.47	2,586	\$220,985	\$39,135	\$0	\$0	\$255,152	\$126,703

TOTAL \$1,261,538 \$466,590 \$1,709,662 \$1,040,825

51	KETCHIKAN BOROUGH (AW)	4.55	3.43	11,490	\$473,833	\$0	\$0	\$0	\$464,783	\$84,555
52	SHORELINE (SA)	1.00	0.00	550	\$4,148	\$0	\$0	\$0	\$4,069	\$0
53	KETCHIKAN (CITY)	9.67	8.90	7,928	\$677,483	\$159,756	\$0	\$0	\$821,248	\$393,632
54	SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$20,650	\$0	\$24,522	\$8,294

TOTAL \$1,155,465 \$164,106 \$1,314,623 \$486,481

55	KODIAK BOROUGH (AW)	1.83	0.00	7,901	\$53,669	\$166,949	\$0	\$0	\$216,405	\$207,791
56	FIRE DISTRICT (SA)	2.31	0.00	1,546	\$27,788	\$0	\$0	\$0	\$27,257	\$0
57	ROAD DISTRICT (SA)	0.64	0.00	312	\$1,451	\$0	\$0	\$0	\$1,423	\$0
58	KODIAK (CITY)	8.19	6.04	4,960	\$283,149	\$23,026	\$0	\$0	\$300,328	\$190,984
59	AKHIOK (CITY)	0.00	0.00	102	\$0	\$0	\$10,965	\$0	\$10,755	\$0
60	LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$14,727	\$0	\$14,446	\$1,841
61	OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$20,666	\$0	\$26,361	\$17,281
62	OUZINKIE (CITY)	0.00	368.44	170	\$14,527	\$0	\$3,747	\$0	\$17,925	\$2,284
63	PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$20,468	\$0	\$23,936	\$11,133

TOTAL \$380,585 \$200,118 \$638,840 \$431,316

64	MAT-SU BOROUGH (AW)	3.12	0.00	16,724	\$242,135	\$133,790	\$0	\$0	\$368,745	\$295,973
65	WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$25,555	\$0	\$0	\$0	\$25,067	\$0
66	BUTTE FIRE (SA)	0.59	0.00	1,818	\$7,087	\$0	\$0	\$0	\$6,951	\$0
67	SUTTON FIRE (SA)	1.71	0.00	594	\$11,544	\$0	\$0	\$0	\$11,323	\$0
68	OTHER AREA (SA)	0.17	0.00	12,924	\$12,162	\$0	\$0	\$0	\$11,930	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.00	223	\$4,104	\$0	\$0	\$0	\$4,025	\$0
70	GARDEN TERRACE (SA)	3.08	0.00	57	\$1,015	\$0	\$0	\$0	\$995	\$0
71	HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,567	\$41,357
72	PALMER (CITY)	4.25	8.69	1,859	\$145,901	\$26,222	\$0	\$0	\$168,837	\$86,977
73	WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,525	\$73,937

TOTAL \$449,506 \$262,321 \$710,971 \$498,246

74	NORTH SLOPE BOROUGH (AW)	5.55	0.11	9,139	\$171,908	\$65,510	\$0	\$70,774	\$302,306	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$20,062	\$0	\$19,679	\$0
76	BARROW (CITY)	0.00	52.37	2,306	\$197,058	\$0	\$0	\$0	\$193,294	\$38,553
77	KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$16,451	\$0	\$16,137	\$2,057
78	NUIGSUT (CITY)	0.00	0.00	152	\$0	\$0	\$20,330	\$0	\$19,941	\$0
79	POINT HOPE (CITY)	0.00	17.18	384	\$32,814	\$0	\$622	\$0	\$32,798	\$0
80	WAINWRIGHT (CITY)	0.00	33.34	341	\$29,139	\$0	\$4,297	\$0	\$32,798	\$0

TOTAL \$430,921 \$65,510 \$616,956 \$348,803

81	SITKA BOROUGH	2.10	3.86	7,650	\$218,891	\$133,982	\$0	\$31,119	\$376,660	\$383,994
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.04	2,406	\$205,603	\$119,038	\$0	\$0	\$318,441	\$211,729
83	CRAIG	5.83	8.78	467	\$39,907	\$10,405	\$0	\$0	\$49,351	\$26,050
84	DILLINGHAM	15.12	10.14	1,269	\$108,441	\$7,082	\$0	\$0	\$113,317	\$60,754
85	GALENA	0.00	14.02	631	\$53,921	\$19,134	\$0	\$0	\$71,660	\$41,499
86	HOONAH	0.00	62	848	\$72,465	\$0	\$0	\$0	\$71,081	\$28,715
87	HYDABURG	0.00	15.98	380	\$32,472	\$7,240	\$0	\$0	\$38,954	\$14,650

88 KAKE	0.00	1.14	679	\$20,066	\$1,587	\$4,283	\$0	\$25,442	\$20,256
89 KING COVE	2.00	2.91	408	\$26,929	\$5,050	\$0	\$0	\$31,369	\$21,275
90 KLAWOCK	0.00	3.41	323	\$27,601	\$6,535	\$0	\$0	\$33,484	\$14,449
91 NENANA	9.16	6.09	521	\$44,521	\$20,982	\$0	\$0	\$64,252	\$40,963
92 NOME	17.39	9.80	2,585	\$220,899	\$190,119	\$0	\$0	\$403,169	\$283,132
93 PELICAN	3.20	9.91	169	\$14,441	\$6,073	\$0	\$0	\$20,123	\$9,616
94 PETERSBURG	12.81	1.23	2,126	\$181,676	\$100,115	\$0	\$0	\$276,409	\$169,595
95 SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$27,300	\$0	\$31,879	\$22,194
96 SKAGWAY	9.40	3.40	854	\$39,872	\$19,618	\$0	\$0	\$58,354	\$48,537
97 UNALASKA	9.59	21.41	510	\$43,581	\$85,382	\$0	\$0	\$126,501	\$102,445

98 VALDEZ	4.43	0.00	7,483	\$42,065	\$119,481	\$0	\$155,644	\$311,133	\$417,165
99 ZONE I	1.88	0.00	6,683	\$98,809	\$0	\$0	\$0	\$96,921	\$0
100 ZONE II	0.57	0.00	700	\$1,164	\$0	\$0	\$0	\$1,142	\$0

TOTAL \$142,038 \$119,481 \$409,197 \$417,165

101 WRANGELL	5.87	9.30	3,152	\$269,352	\$99,458	\$0	\$0	\$361,767	\$209,010
102 ZONE II	2.02	0.00	797	\$13,040	\$0	\$0	\$0	\$12,790	\$0
103 ZONE III	4.11	0.00	100	\$1,658	\$0	\$0	\$0	\$1,626	\$0
104 ZONE IV	5.40	0.00	2,250	\$103,006	\$0	\$0	\$0	\$101,039	\$0

TOTAL \$387,057 \$99,458 \$477,224 \$209,010

105 YAKUTAT	11.60	4.56	442	\$37,770	\$0	\$0	\$0	\$37,049	\$0
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SECOND CLASS CITIES

106 AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$0	\$11,274	\$30,314	\$30,904
107 AKIAK	0.00	0.00	165	\$0	\$0	\$21,450	\$0	\$21,040	\$1,072
108 AKOLMIUT	0.00	0.54	608	\$4,269	\$62,757	\$0	\$15,095	\$80,553	\$82,122
109 ALAKANUK	0.00	1.31	527	\$12,601	\$12,480	\$7,418	\$0	\$31,879	\$29,265
110 ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$28,658	\$0	\$28,111	\$0
111 ALLAKAKET	0.00	0.00	164	\$0	\$0	\$21,935	\$0	\$21,516	\$2,741
112 AMBLER	0.00	0.91	217	\$2,625	\$14,839	\$11,558	\$0	\$28,469	\$22,531
113 ANDERSON	0.00	2.24	470	\$10,075	\$13,004	\$10,357	\$0	\$32,798	\$31,548
114 ANGOON	0.00	2.22	287	\$12,741	\$8,061	\$5,134	\$0	\$25,442	\$18,036
115 ANIAK	0.00	0.00	323	\$0	\$13,575	\$19,861	\$0	\$32,798	\$24,160
116 ANVIK	0.00	0.00	87	\$0	\$0	\$13,375	\$0	\$13,119	\$0
117 ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$16,770	\$0	\$21,550	\$10,583
118 BETHEL	0.00	12.61	3,409	\$291,314	\$116,025	\$0	\$0	\$399,559	\$264,487
119 BREVIG MISSION	0.00	0.00	120	\$0	\$5,580	\$9,569	\$0	\$14,860	\$8,534
120 BUCKLAND	0.00	1.99	172	\$4,221	\$0	\$18,783	\$0	\$22,565	\$0
121 CHEFORNAK	0.00	0.00	192	\$0	\$0	\$24,960	\$0	\$24,483	\$1,872
122 CHEVAK	0.00	1.86	447	\$11,528	\$0	\$20,971	\$0	\$31,879	\$9,878
123 CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$10,432	\$0	\$15,481	\$9,216
124 CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$12,625	\$0	\$12,383	\$0
125 DEERING	0.00	3.53	100	\$3,610	\$5,350	\$4,414	\$0	\$13,119	\$8,626
126 DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$9,970	\$2,852	\$30,998	\$31,602
127 DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$11,993	\$0	\$16,718	\$6,328
128 EAGLE	2.21	0.00	145	\$4,061	\$4,071	\$8,542	\$0	\$16,356	\$4,904
129 EEK	0.00	1.60	195	\$3,905	\$0	\$21,444	\$0	\$24,865	\$6,211
130 EKWOK	0.00	0.00	109	\$0	\$0	\$13,761	\$0	\$13,498	\$0
131 ELIM	0.00	1.91	205	\$4,307	\$5,050	\$16,523	\$0	\$25,386	\$11,909
132 EMMONAK	0.00	4.46	545	\$46,572	\$4,699	\$0	\$0	\$50,292	\$16,744
133 FORT YUKON	0.00	8.33	637	\$54,434	\$30,856	\$0	\$0	\$83,661	\$53,434
134 FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$20,800	\$0	\$25,503	\$10,270
135 GAMBELL	0.00	2.68	412	\$12,234	\$0	\$19,328	\$0	\$30,959	\$6,241
136 GOLOVIN	0.00	0.00	118	\$0	\$0	\$14,897	\$0	\$14,612	\$0
137 GOODNEWS BAY	0.00	1.24	248	\$3,466	\$0	\$28,773	\$0	\$31,624	\$4,674
138 GRAYLING	0.00	0.00	167	\$0	\$0	\$22,336	\$0	\$21,909	\$2,402
139 HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$14,980	\$0	\$27,813	\$17,486
140 HOOPER BAY	0.00	2.52	590	\$22,097	\$0	\$10,402	\$0	\$31,879	\$0
141 HUGHES	0.00	0.00	98	\$0	\$0	\$13,375	\$0	\$13,119	\$1,638
142 HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$39,997	\$40,776
143 KALTAG	0.00	0.00	240	\$0	\$2,226	\$29,873	\$0	\$31,486	\$6,881
144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$6,000	\$0	\$9,809	\$4,475

145	KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$32,798	\$17,545
146	KIVALINA	0.00	1.86	208	\$4,659	\$7,356	\$15,803	\$0	\$27,288	\$14,172
147	KOBUK	0.00	0.00	60	\$0	\$5,350	\$8,025	\$0	\$13,119	\$5,951
148	KOTLIK	0.00	1.94	284	\$10,326	\$5,200	\$16,973	\$0	\$31,879	\$11,475
149	KOTZEBUE	0.00	11.58	2,526	\$215,858	\$31,137	\$0	\$0	\$242,277	\$144,317
150	KOYUK	0.00	0.33	160	\$755	\$5,050	\$14,394	\$0	\$19,814	\$9,999
151	KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$11,235	\$0	\$16,268	\$6,179
152	KUPREANOF	0.00	0.00	42	\$0	\$0	\$10,375	\$0	\$10,176	\$0
153	KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$31,879	\$16,455
154	LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$20,731	\$0	\$25,583	\$12,262
155	MANOKOTAK	0.00	0.90	225	\$2,639	\$0	\$25,766	\$0	\$27,863	\$5,539
156	MCGRATH	0.00	0.00	296	\$0	\$11,816	\$21,620	\$0	\$32,798	\$21,516
157	MEKORYUK	0.00	1.29	184	\$2,673	\$5,200	\$16,046	\$0	\$23,463	\$11,538
158	MOUNTAIN VILLAGE	0.00	4.79	513	\$35,146	\$5,200	\$0	\$0	\$39,575	\$22,873
159	NAPAKIAK	0.00	6.64	276	\$19,159	\$10,036	\$3,304	\$0	\$31,879	\$18,826
160	NAPASKIAK	0.00	0.00	210	\$0	\$0	\$27,300	\$0	\$26,778	\$5,323
161	NEWHALEN	0.00	0.00	89	\$0	\$0	\$12,625	\$0	\$12,383	\$0
162	NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$29,037	\$0	\$28,482	\$0
163	NEWTOK	0.00	0.00	124	\$0	\$0	\$16,120	\$0	\$15,812	\$0
164	NIGHTMUTE	0.00	2.54	123	\$3,788	\$0	\$12,201	\$0	\$15,684	\$799
165	NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$6,179	\$0	\$13,119	\$7,764
166	NONDALTON	0.00	0.00	226	\$0	\$0	\$28,532	\$0	\$27,987	\$0
167	NOORVIK	0.00	2.26	527	\$13,309	\$9,763	\$10,364	\$0	\$32,798	\$28,443
168	NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$32,798	\$10,439
169	PILOT STATION	0.00	0.25	301	\$1,559	\$1,950	\$28,990	\$0	\$31,879	\$12,320
170	PLATINUM	0.00	0.00	59	\$0	\$0	\$13,000	\$0	\$12,751	\$1,879
171	PORT ALEXANDER	0.00	2.52	51	\$1,162	\$0	\$9,212	\$0	\$10,176	\$661
172	PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,789	\$51,778
173	QUINHAGAK	0.00	1.03	395	\$4,784	\$5,512	\$22,203	\$0	\$31,879	\$15,525
174	RUBY	0.00	0.00	219	\$0	\$0	\$29,291	\$0	\$28,731	\$3,662
175	RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$18,824	\$0	\$20,147	\$2,126
176	SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$20,957	\$0	\$25,510	\$10,121
177	SAINT PAUL	0.00	5.75	550	\$30,751	\$68,999	\$0	\$0	\$97,845	\$85,410
178	SAND POINT	0.00	18.57	544	\$46,487	\$25,691	\$0	\$0	\$70,800	\$40,458
179	SAVDONGA	0.00	0.65	409	\$2,884	\$5,050	\$23,627	\$0	\$30,959	\$17,701
180	SCAMMON BAY	0.00	1.42	193	\$4,906	\$0	\$20,183	\$0	\$24,610	\$6,147
181	SELAWIK	0.00	12.52	521	\$44,521	\$0	\$0	\$0	\$43,671	\$17,073
182	SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$10,532	\$0	\$22,172	\$14,897
183	SHAKTOOLIK	0.00	0.96	160	\$1,864	\$0	\$18,335	\$0	\$19,814	\$0
184	SHELDON POINT	0.00	0.00	136	\$0	\$0	\$17,680	\$0	\$17,342	\$0
185	SHISHMAREF	0.00	2.18	326	\$8,400	\$8,534	\$14,627	\$0	\$30,959	\$19,441
186	SHUNGNAK	0.00	2.18	182	\$4,416	\$5,350	\$14,576	\$0	\$23,877	\$9,488
187	STEBBINS	0.00	1.03	298	\$3,690	\$0	\$27,871	\$0	\$30,959	\$9,217
188	TANANA	0.00	1.61	499	\$7,593	\$22,169	\$3,675	\$0	\$32,798	\$25,506
189	TELLER	0.00	1.09	219	\$2,969	\$10,144	\$14,534	\$0	\$27,120	\$14,844
190	TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$12,968	\$0	\$14,247	\$6,131
191	TOGIAK	0.00	2.85	419	\$14,362	\$0	\$17,200	\$0	\$30,959	\$10,315
192	TOKSDOK BAY	0.00	2.16	317	\$10,236	\$5,200	\$17,063	\$0	\$31,879	\$16,121
193	TULUKSAK	0.00	0.00	202	\$0	\$0	\$26,260	\$0	\$25,758	\$0
194	TUNLNAK	0.00	0.52	299	\$1,938	\$5,200	\$25,361	\$0	\$31,879	\$12,780
195	UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$33,002	\$33,645
196	UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$21,935	\$0	\$21,516	\$2,741
197	WALES	0.00	0.89	109	\$1,135	\$0	\$12,626	\$0	\$13,498	\$0
198	WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$12,625	\$0	\$12,383	\$0
199	WHITTIER	0.00	5.13	292	\$10,681	\$22,712	\$0	\$568	\$33,313	\$33,961
200	EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,073	\$66,341

TOTAL      \$18,423,932      \$6,765,093      \$1,576,087      \$521,147      \$26,765,095      \$18,349,049

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 843

ANCHORAGE SALES TAX INCLUDED  
 TAXES FOR EDUCATION INCLUDED  
 LOCAL EFFORT LIMIT SET TO 25  
 CHAPTER 88 PRORATION FACTOR IS 2.12 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
 PRORATION FACTOR FOR SECTION 10 IS .987712925

PREPARED BY  
 LEGISLATIVE AFFAIRS AGENCY  
 RESEARCH DIVISION  
 JUNE 1, 1978

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'77 HB 70 ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	9.65	0.24	180,653	\$5,064,769	\$2,876,165	\$0	\$0	\$7,843,364	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$1,273,174	\$0	\$0	\$0	\$1,257,531	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$63,022	\$0	\$0	\$0	\$62,247	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$722,596	\$0	\$0	\$0	\$713,718	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$3,461	\$0	\$0	\$0	\$3,418	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$372	\$0	\$0	\$0	\$368	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$58,565	\$0	\$0	\$0	\$57,845	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$218,515	\$0	\$0	\$0	\$215,830	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$433,780	\$0	\$0	\$0	\$428,450	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$65,048	\$0	\$0	\$0	\$64,249	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$53,551	\$0	\$0	\$0	\$52,893	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$30,724	\$0	\$0	\$0	\$30,346	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$26,055	\$0	\$0	\$0	\$25,735	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$311	\$0	\$0	\$0	\$307	\$0	\$0
TOTAL				\$8,013,951	\$2,876,165			\$10,756,308	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	12.31	8.20	1,311	\$69,483	\$8,370	\$0	\$0	\$76,896	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$520	\$0	\$0	\$0	\$513	\$0	\$0
TOTAL				\$70,003	\$8,370			\$77,410	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	4.36	4.24	60,227	\$1,304,037	\$113,018	\$0	\$0	\$1,399,644	\$1,200,637	\$1,339,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$780	\$0	\$0	\$0	\$771	\$0	\$0
19 DIANE (SA)	1.22	0.00	66	\$319	\$0	\$0	\$0	\$315	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$200	\$0	\$0	\$0	\$197	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$3,579	\$0	\$0	\$0	\$3,535	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$1,177	\$0	\$0	\$0	\$1,162	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$23	\$0	\$0	\$0	\$23	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$17,054	\$0	\$0	\$0	\$16,845	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$392	\$0	\$0	\$0	\$387	\$0	\$0
26 FAIRBANKS (CITY)	6.94	13.81	30,462	\$1,614,486	\$512,634	\$0	\$0	\$2,100,984	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$16,583	\$18,492	\$0	\$0	\$34,644	\$29,890	\$30,951
TOTAL				\$2,958,635	\$644,144			\$3,558,513	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	3.65	2.37	1,924	\$44,366	\$0	\$0	\$0	\$43,821	\$0	\$0
29 HAINES (CITY)	7.62	5.58	1,366	\$72,398	\$16,528	\$0	\$0	\$87,833	\$65,721	\$68,658
TOTAL				\$116,764	\$16,528			\$131,655	\$65,721	\$68,658
30 JUNEAU (AW)	16.02	3.15	20,465	\$1,084,645	\$209,030	\$0	\$0	\$1,277,779	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$289,288	\$0	\$0	\$0	\$285,733	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$41,370	\$0	\$0	\$0	\$40,861	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$325	\$0	\$0	\$0	\$321	\$0	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$10,294	\$0	\$0	\$0	\$10,168	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$75,721	\$0	\$0	\$0	\$74,790	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$4,965	\$0	\$0	\$0	\$4,904	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$1,818	\$0	\$0	\$0	\$1,796	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$1,550	\$0	\$0	\$0	\$1,531	\$0	\$0

			TOTAL	\$1,509,979	\$209,030			\$1,697,888	\$751,062	\$1,037,572	
39	KENAI BOROUGH (AW)	4.83	1.81	24,611	\$332,539	\$314,975	\$0	\$0	\$639,558	\$470,590	\$576,418
40	CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$16,637	\$0	\$0	\$0	\$16,433	\$0	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$42,102	\$0	\$0	\$0	\$41,585	\$0	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$30,125	\$0	\$0	\$0	\$29,755	\$0	\$0
43	NORTH KENAI REC (SA)	0.84	0.00	3,995	\$5,283	\$0	\$0	\$0	\$5,219	\$0	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.00	675	\$21,740	\$0	\$0	\$0	\$21,472	\$0	\$0
45	HOMER (CITY)	11.26	5.74	1,802	\$91,086	\$13,754	\$0	\$0	\$103,552	\$74,774	\$74,774
46	KACHEMAK (CITY)	1.75	0.00	151	\$873	\$0	\$26,001	\$0	\$26,544	\$0	\$26,875
47	KENAI (CITY)	14.58	7.95	5,364	\$284,292	\$64,451	\$0	\$0	\$344,458	\$246,090	\$274,921
48	SELDOVIA (CITY)	14.48	2.58	612	\$32,436	\$10,013	\$0	\$0	\$41,928	\$26,132	\$26,132
49	SEWARD (CITY)	17.58	0.00	2,279	\$120,787	\$24,260	\$0	\$0	\$143,265	\$96,533	\$96,533
50	SOLDOTNA (CITY)	10.24	7.47	2,586	\$137,058	\$39,135	\$0	\$0	\$174,023	\$126,703	\$140,603
	TOTAL				\$1,114,962	\$466,590			\$1,587,802	\$1,040,825	\$1,216,259
51	KETCHIKAN BOROUGH (AW)	6.39	3.43	11,490	\$361,807	\$0	\$0	\$0	\$357,361	\$84,555	\$130,515
52	SHORELINE (SA)	1.00	0.00	550	\$2,572	\$0	\$0	\$0	\$2,541	\$0	\$0
53	KETCHIKAN (CITY)	9.67	8.90	7,928	\$420,184	\$159,756	\$0	\$0	\$572,814	\$393,632	\$425,344
54	SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$20,650	\$0	\$24,692	\$8,294	\$25,000
	TOTAL				\$784,564	\$164,106			\$957,409	\$486,481	\$580,859
55	KODIAK BOROUGH (AW)	6.64	0.00	7,901	\$120,323	\$166,949	\$0	\$0	\$283,743	\$207,791	\$224,778
56	FIRE DISTRICT (SA)	2.31	0.00	1,546	\$17,234	\$0	\$0	\$0	\$17,022	\$0	\$0
57	ROAD DISTRICT (SA)	0.64	0.00	312	\$899	\$0	\$0	\$0	\$888	\$0	\$0
58	KODIAK (CITY)	8.19	6.04	4,960	\$175,613	\$23,026	\$0	\$0	\$196,198	\$190,984	\$212,312
59	ARLICK (CITY)	0.00	0.00	102	\$0	\$0	\$26,875	\$0	\$26,544	\$0	\$26,875
60	LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$26,875	\$0	\$26,544	\$1,841	\$26,875
61	OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$20,666	\$0	\$26,544	\$17,281	\$26,875
62	OUZINKIE (CITY)	0.00	368.44	170	\$9,010	\$0	\$17,865	\$0	\$26,544	\$2,284	\$26,875
63	PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$22,940	\$0	\$26,544	\$11,133	\$26,875
	TOTAL				\$323,081	\$200,118			\$630,578	\$431,316	\$571,465
64	MAT-SU BOROUGH (AW)	9.27	0.00	16,724	\$445,576	\$133,790	\$0	\$0	\$572,248	\$295,973	\$365,378
65	WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$15,850	\$0	\$0	\$0	\$15,655	\$0	\$0
66	BUTTE FIRE (SA)	0.59	0.00	1,818	\$4,395	\$0	\$0	\$0	\$4,341	\$0	\$0
67	SUTTON FIRE (SA)	1.71	0.00	594	\$7,159	\$0	\$0	\$0	\$7,071	\$0	\$0
68	OTHER AREA (SA)	0.17	0.00	12,924	\$7,543	\$0	\$0	\$0	\$7,450	\$0	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.00	223	\$2,545	\$0	\$0	\$0	\$2,514	\$0	\$0
70	GARDEN TERRACE (SA)	3.08	0.00	57	\$629	\$0	\$0	\$0	\$621	\$0	\$0
71	HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,849	\$41,357	\$41,357
72	PALMER (CITY)	4.25	8.69	1,859	\$90,490	\$26,222	\$0	\$0	\$115,279	\$86,977	\$86,977
73	WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$73,028	\$73,937	\$73,937
	TOTAL				\$574,190	\$262,321			\$839,061	\$498,246	\$567,651
74	NORTH SLOPE BOROUGH (AW)	7.57	0.11	9,139	\$144,669	\$65,510	\$0	\$98,013	\$304,406	\$308,193	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$33,437	\$0	\$33,026	\$0	\$33,437
76	BARROW (CITY)	0.00	52.37	2,306	\$122,218	\$0	\$0	\$0	\$120,716	\$38,553	\$38,553
77	KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$33,437	\$0	\$33,026	\$2,057	\$33,437
78	NUIGSUT (CITY)	0.00	0.00	152	\$0	\$0	\$33,437	\$0	\$33,026	\$0	\$33,437
79	POINT HOPE (CITY)	0.00	13.18	384	\$20,352	\$0	\$13,085	\$0	\$33,026	\$0	\$33,437
80	WAINWRIGHT (CITY)	0.00	33.34	341	\$18,073	\$0	\$15,364	\$0	\$33,026	\$0	\$33,437
	TOTAL				\$305,312	\$65,510			\$590,256	\$348,803	\$513,934
81	SITKA BOROUGH	4.00	7.73	7,650	\$266,971	\$133,982	\$0	\$0	\$396,027	\$383,994	\$455,426
FIRST CLASS CITIES											
82	CORDOVA	13.68	15.88	2,406	\$127,518	\$119,038	\$0	\$0	\$243,527	\$211,729	\$222,797
83	CRAIG	7.73	10.67	467	\$24,751	\$10,405	\$0	\$0	\$34,724	\$26,050	\$26,050
84	DILLINGHAM	15.11	12.67	1,269	\$67,257	\$7,082	\$0	\$0	\$73,426	\$60,754	\$60,754
85	GALENA	0.00	16.65	631	\$33,443	\$19,134	\$0	\$0	\$51,931	\$41,499	\$41,499

86	HODNAH	0.00	8.62	848	\$44,944	\$0	\$0	\$0	\$44,391	\$28,715	\$28,715
87	HYDABURG	0.00	15.98	380	\$20,140	\$7,240	\$0	\$0	\$27,043	\$14,650	\$14,650
88	KAKE	0.00	4.02	679	\$35,987	\$1,537	\$0	\$0	\$37,112	\$20,256	\$20,256
89	KING COVE	4.00	10.94	408	\$21,624	\$5,050	\$0	\$0	\$26,346	\$21,275	\$21,275
90	KLAWOCK	0.00	6.46	323	\$17,119	\$6,535	\$0	\$0	\$23,363	\$14,449	\$14,449
91	NENANA	9.16	5.87	521	\$27,613	\$20,982	\$0	\$0	\$47,997	\$40,963	\$42,317
92	NOME	19.86	12.46	2,585	\$137,005	\$190,119	\$0	\$0	\$323,105	\$283,132	\$283,132
93	PELICAN	3.76	8.71	169	\$8,541	\$6,073	\$12,259	\$0	\$26,544	\$9,616	\$26,875
94	PETERSBURG	12.81	18.16	2,126	\$112,678	\$100,115	\$0	\$0	\$210,179	\$169,595	\$174,007
95	SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$27,300	\$0	\$32,100	\$22,194	\$32,500
96	SKAGWAY	10.65	5.31	854	\$30,836	\$19,618	\$0	\$0	\$49,835	\$48,537	\$50,373
97	UNALASKA	17.50	28.05	510	\$27,030	\$85,382	\$0	\$0	\$111,031	\$102,445	\$102,445
98	VALDEZ	6.09	0.00	7,483	\$35,852	\$119,481	\$0	\$199,826	\$350,796	\$417,165	\$452,709
99	ZONE I	1.88	0.00	6,683	\$61,282	\$0	\$0	\$0	\$60,529	\$0	\$0
100	ZONE II	0.57	0.00	700	\$722	\$0	\$0	\$0	\$713	\$0	\$0
				TOTAL	\$97,857	\$119,481			\$412,039	\$417,165	\$452,709
101	WRANGELL	5.87	13.48	3,152	\$167,056	\$99,458	\$0	\$0	\$263,240	\$209,010	\$215,551
102	ZONE II	2.02	0.00	797	\$8,087	\$0	\$0	\$0	\$7,988	\$0	\$0
103	ZONE III	4.11	0.00	100	\$1,028	\$0	\$0	\$0	\$1,015	\$0	\$0
104	ZONE IV	5.40	0.00	2,250	\$63,886	\$0	\$0	\$0	\$63,101	\$0	\$0
				TOTAL	\$240,058	\$99,458			\$335,345	\$209,010	\$215,551
105	YAKUTAT	11.59	4.92	442	\$23,426	\$0	\$0	\$0	\$23,138	\$0	\$0
SECOND CLASS CITIES											
106	AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$12,870	\$0	\$32,100	\$30,904	\$32,500
107	AKIAK	0.00	0.00	165	\$0	\$0	\$32,500	\$0	\$32,100	\$1,072	\$32,500
108	AKOLMIUT	0.00	0.78	608	\$4,801	\$62,757	\$0	\$14,563	\$81,113	\$82,122	\$82,122
109	ALAKANUK	0.00	1.88	527	\$13,316	\$12,480	\$6,703	\$0	\$32,100	\$29,265	\$32,500
110	ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
111	ALLAKAKET	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$33,026	\$2,741	\$33,437
112	AMBLER	0.00	1.31	217	\$2,937	\$14,839	\$15,660	\$0	\$33,026	\$22,531	\$33,437
113	ANDERSON	0.00	3.22	470	\$12,142	\$13,004	\$8,290	\$0	\$33,026	\$31,548	\$33,437
114	ANGOON	0.00	4.06	287	\$13,795	\$8,061	\$4,080	\$0	\$25,618	\$18,036	\$25,937
115	ANIAK	0.00	0.00	323	\$0	\$13,575	\$19,861	\$0	\$33,026	\$24,160	\$33,437
116	ANVIK	0.00	0.00	87	\$0	\$0	\$33,437	\$0	\$33,026	\$0	\$33,437
117	ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$27,300	\$0	\$32,100	\$10,583	\$32,500
118	BETHEL	0.00	12.61	3,409	\$180,677	\$116,025	\$0	\$0	\$293,056	\$264,487	\$273,351
119	BREVIG MISSION	0.00	0.00	120	\$0	\$5,580	\$25,982	\$0	\$31,174	\$8,534	\$31,562
120	BUCKLAND	0.00	2.87	172	\$4,796	\$0	\$28,641	\$0	\$33,026	\$0	\$33,437
121	CHEFORMAK	0.00	0.00	192	\$0	\$0	\$32,500	\$0	\$32,100	\$1,872	\$32,500
122	CHEVAK	0.00	2.68	447	\$12,782	\$0	\$19,717	\$0	\$32,100	\$9,878	\$32,500
123	CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$28,087	\$0	\$33,026	\$9,216	\$33,437
124	CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
125	DEERING	0.00	5.08	100	\$4,280	\$5,350	\$23,807	\$0	\$33,026	\$8,626	\$33,437
126	DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$9,970	\$2,852	\$31,213	\$31,602	\$35,705
127	DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$26,512	\$0	\$31,174	\$6,328	\$31,562
128	EAGLE	2.21	0.00	145	\$2,518	\$4,071	\$22,160	\$0	\$28,396	\$4,904	\$28,750
129	EEL	0.00	2.30	195	\$4,420	\$0	\$28,079	\$0	\$32,100	\$6,211	\$32,500
130	EKWOK	0.00	0.00	109	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
131	ELYM	0.00	2.76	205	\$5,021	\$5,050	\$31,496	\$0	\$31,174	\$11,909	\$31,562
132	EMMONAK	0.00	6.41	545	\$28,885	\$4,699	\$0	\$0	\$33,171	\$16,744	\$16,744
133	FORT YUKON	0.00	12.00	637	\$33,761	\$30,856	\$0	\$0	\$63,823	\$53,434	\$53,434
134	FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$27,300	\$0	\$32,100	\$10,270	\$32,500
135	GAMBELL	0.00	3.85	412	\$14,224	\$0	\$17,337	\$0	\$31,174	\$6,241	\$31,562
136	GOLOVIN	0.00	0.00	118	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
137	GOODNEWS BAY	0.00	1.79	248	\$4,018	\$0	\$28,481	\$0	\$32,100	\$4,674	\$32,500
138	GRAYLING	0.00	0.00	167	\$0	\$0	\$33,437	\$0	\$33,026	\$2,402	\$33,437
139	HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$20,062	\$0	\$33,026	\$17,486	\$33,437
140	HOOVER BAY	0.00	3.63	590	\$24,185	\$0	\$8,314	\$0	\$32,100	\$0	\$32,500
141	HUGHES	0.00	0.00	98	\$0	\$0	\$33,437	\$0	\$33,026	\$1,638	\$33,437
142	HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$40,275	\$40,776	\$40,776

143	KALYAG	0.00	0.00	240	\$0	\$2,226	\$31,210	\$0	\$33,026	\$6,881	\$33,437
144	KASAAN	0.00	0.00	38	\$0	\$4,000	\$21,000	\$0	\$24,692	\$4,475	\$25,000
145	KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$33,026	\$17,545	\$33,437
146	KIVALINA	0.00	2.69	208	\$5,322	\$7,356	\$20,758	\$0	\$33,026	\$14,172	\$33,437
147	KOBUK	0.00	0.00	60	\$0	\$5,350	\$28,087	\$0	\$33,026	\$5,951	\$33,437
148	KOTLIK	0.00	2.79	284	\$10,868	\$5,200	\$16,431	\$0	\$32,100	\$11,476	\$32,500
149	KOTZEBUE	0.00	11.58	2,526	\$133,878	\$31,137	\$0	\$0	\$162,987	\$144,317	\$144,317
150	KOYUK	0.00	0.48	160	\$835	\$5,050	\$25,677	\$0	\$31,174	\$9,999	\$31,562
151	KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$28,087	\$0	\$33,026	\$6,179	\$33,437
152	KUPREANDF	0.00	0.00	42	\$0	\$0	\$25,937	\$0	\$25,618	\$0	\$25,937
153	KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$32,100	\$16,455	\$32,500
154	LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$28,087	\$0	\$33,026	\$12,262	\$33,437
155	MANDOKOTAK	0.00	1.29	225	\$2,962	\$0	\$28,599	\$0	\$31,174	\$5,539	\$31,562
156	MCGRATH	0.00	0.00	296	\$0	\$11,816	\$21,620	\$0	\$33,026	\$21,516	\$33,437
157	MEKORYUK	0.00	1.85	184	\$3,036	\$5,200	\$24,203	\$0	\$32,100	\$11,538	\$32,500
158	MOUNTAIN VILLAGE	0.00	6.90	513	\$27,189	\$5,200	\$111	\$0	\$32,100	\$22,873	\$32,500
159	NAPAKIAK	0.00	9.56	276	\$14,628	\$10,036	\$7,836	\$0	\$32,100	\$18,826	\$32,500
160	NAPASKIAK	0.00	0.00	210	\$0	\$0	\$32,500	\$0	\$32,100	\$5,323	\$32,500
161	NEWHALEN	0.00	0.00	89	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
162	NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
163	NEWTOK	0.00	0.00	124	\$0	\$0	\$32,500	\$0	\$32,100	\$0	\$32,500
164	NIGHTMUTE	0.00	3.65	123	\$4,315	\$0	\$28,184	\$0	\$32,100	\$799	\$32,500
165	NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$26,241	\$0	\$33,026	\$7,764	\$33,437
166	NONDALTON	0.00	0.00	226	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
167	NOORVIK	0.00	3.25	527	\$15,449	\$9,763	\$8,224	\$0	\$33,026	\$28,443	\$33,437
168	NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$33,026	\$10,439	\$33,437
169	PILOT STATION	0.00	0.37	301	\$1,622	\$1,950	\$28,927	\$0	\$32,100	\$12,320	\$32,500
170	PLATINUM	0.00	0.00	59	\$0	\$0	\$32,500	\$0	\$32,100	\$1,879	\$32,500
171	PORT ALEXANDER	0.00	3.63	51	\$1,423	\$0	\$24,514	\$0	\$25,618	\$661	\$25,937
172	PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$51,142	\$51,778	\$51,778
173	QUINHAGAK	0.00	1.49	395	\$5,496	\$5,512	\$21,491	\$0	\$32,100	\$15,525	\$32,500
174	RUBY	0.00	0.00	219	\$0	\$0	\$33,437	\$0	\$33,026	\$3,662	\$33,437
175	RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$30,784	\$0	\$32,100	\$2,126	\$32,500
176	SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$26,512	\$0	\$31,174	\$10,121	\$31,562
177	SAINT PAUL	0.00	8.27	550	\$29,150	\$68,999	\$0	\$0	\$96,943	\$85,410	\$85,410
178	SAND POINT	0.00	18.57	544	\$28,832	\$25,691	\$0	\$0	\$53,853	\$40,458	\$40,458
179	SAVDONGA	0.00	0.93	409	\$3,372	\$5,050	\$23,139	\$0	\$31,174	\$17,701	\$31,562
180	SCAMMON BAY	0.00	2.04	193	\$5,200	\$0	\$27,299	\$0	\$32,100	\$6,147	\$32,500
181	SELAWIK	0.00	12.52	521	\$27,613	\$0	\$5,824	\$0	\$33,026	\$17,073	\$33,437
182	SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$21,366	\$0	\$33,026	\$14,897	\$33,437
183	SHAKTOOLIK	0.00	1.39	160	\$2,126	\$0	\$29,435	\$0	\$31,174	\$0	\$31,562
184	SHELDON POINT	0.00	0.00	136	\$0	\$0	\$32,500	\$0	\$32,100	\$0	\$32,500
185	SHISHMAREF	0.00	3.14	326	\$9,627	\$8,534	\$13,400	\$0	\$31,174	\$19,441	\$31,562
186	SHUNGNAK	0.00	3.14	182	\$5,130	\$5,350	\$22,956	\$0	\$33,026	\$9,488	\$33,437
187	STEBBINS	0.00	1.49	298	\$4,217	\$0	\$27,345	\$0	\$31,174	\$9,217	\$31,562
188	TANANA	0.00	2.31	499	\$9,181	\$22,169	\$2,086	\$0	\$33,026	\$25,506	\$33,437
189	TELLER	0.00	1.56	219	\$3,364	\$10,144	\$18,053	\$0	\$31,174	\$14,844	\$31,562
190	TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$24,381	\$0	\$25,618	\$6,131	\$25,937
191	TOGIAK	0.00	4.10	419	\$16,391	\$0	\$15,170	\$0	\$31,174	\$10,315	\$31,562
192	TOKSOOK BAY	0.00	3.12	317	\$11,192	\$5,200	\$16,107	\$0	\$32,100	\$16,121	\$32,500
193	TULUKSAK	0.00	0.00	202	\$0	\$0	\$32,500	\$0	\$32,100	\$0	\$32,500
194	TUNUNAK	0.00	0.75	299	\$2,198	\$5,200	\$25,101	\$0	\$32,100	\$12,780	\$32,500
195	UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$33,232	\$33,645	\$33,645
196	UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$33,026	\$2,741	\$33,437
197	WALES	0.00	1.29	109	\$1,305	\$0	\$30,257	\$0	\$31,174	\$0	\$31,562
198	WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$31,174	\$0	\$31,562
199	WHITTIER	0.00	9.24	292	\$15,476	\$22,712	\$0	\$0	\$37,719	\$33,961	\$33,961
200	EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,525	\$66,341	\$66,341

TOTAL \$17,904,280 \$6,765,093 \$2,330,585 \$335,919 \$27,000,000 \$18,349,049 \$24,439,776

NEW VERSION HOUSE BILL NO. 843 (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 25, 1978

COLA USED ONLY FOR MODIFYING NON-PER CAPITA ENTITLEMENTS  
LOCAL EFFORT LIMIT SET TO 25  
PAYOUT SET TO \$25 MILLION (3.351(427)  
ADD ON TOTALS \$809,987  
PRORATION DOWN AFTER SECTION 9 ADD ON ADDITIONS IS .96861730

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	SECTION 9 ADD ON	HB843 ENTITLEMENT	PRESENT ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS								
1 ANCHORAGE (AW)	2.93	0.244	180,653	\$2,567,383	\$2,876,165	\$0	\$5,272,715	\$8,378,557
2 CITY (SA)	7.07	0.000	67,014	\$2,012,843	\$0	\$0	\$1,949,674	\$0
3 HILLSIDE (SA)	3.49	0.000	8,937	\$99,635	\$0	\$0	\$96,508	\$0
4 SPENARD (SA)	7.34	0.000	38,816	\$1,142,399	\$0	\$0	\$1,106,547	\$0
5 GIRDWOOD (SA)	3.35	0.000	600	\$5,472	\$0	\$0	\$5,300	\$0
6 GLEN ALPS (SA)	3.37	0.000	65	\$589	\$0	\$0	\$570	\$0
7 RICH. VISTA (SA)	7.24	0.000	1,105	\$92,589	\$0	\$0	\$89,683	\$0
8 SAND LAKE (SA)	3.97	0.000	18,915	\$345,464	\$0	\$0	\$334,623	\$0
9 MULDOON (SA)	4.70	0.000	23,345	\$685,791	\$0	\$0	\$664,269	\$0
10 RABBIT CREEK (SA)	3.37	0.000	6,532	\$102,839	\$0	\$0	\$99,611	\$0
11 EAGLE RIVER (SA)	2.28	0.000	7,182	\$84,662	\$0	\$0	\$82,005	\$0
12 CHUGIAK (SA)	1.28	0.000	5,876	\$48,574	\$0	\$0	\$47,049	\$0
13 OCEAN VIEW (SA)	4.86	0.000	1,894	\$41,193	\$0	\$0	\$39,900	\$0
14 OTHER SA	0.52	0.000	372	\$492	\$0	\$0	\$477	\$0
TOTAL				\$7,229,932	\$2,876,165		\$9,788,940	\$8,378,557
15 BRISTOL BAY BOROUGH (AW)	6.15	8.203	1,311	\$90,426	\$8,370	\$0	\$95,696	\$32,370
16 SOUTH NAKNEK SA	1.47	0.000	175	\$822	\$0	\$0	\$796	\$0
TOTAL				\$91,249	\$8,370		\$96,493	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.227	60,227	\$820,245	\$113,018	\$230,179	\$1,126,931	\$1,200,637
18 BALLAINE LAKE (SA)	0.81	0.000	168	\$1,234	\$0	\$0	\$1,195	\$0
19 DIANE (SA)	1.22	0.000	66	\$505	\$0	\$0	\$489	\$0
20 WILDVIEW ACRES (SA)	0.82	0.000	77	\$316	\$0	\$0	\$306	\$0
21 SMITH RANCH (SA)	1.63	0.000	438	\$5,658	\$0	\$0	\$5,481	\$0
22 ENGINEER CREEK (SA)	1.64	0.000	144	\$1,861	\$0	\$0	\$1,803	\$0
23 ESTER LUMP (SA)	2.04	0.000	10	\$37	\$0	\$0	\$36	\$0
24 NORTH STAR F.P. (SA)	0.87	0.000	6,500	\$26,963	\$0	\$0	\$26,117	\$0
25 BECKER RIDGE (SA)	2.35	0.000	108	\$620	\$0	\$0	\$600	\$0
26 FAIRBANKS (CITY)	6.94	4.603	30,462	\$1,807,470	\$512,634	\$0	\$2,247,293	\$1,265,807
27 NORTH POLE (CITY)	4.36	9.184	461	\$26,217	\$18,492	\$0	\$43,306	\$29,890
TOTAL				\$2,691,132	\$644,144		\$3,453,562	\$2,496,336
28 HAINES BOROUGH	1.42	0.000	1,924	\$16,530	\$0	\$0	\$16,011	\$0
29 HAINES (CITY)	7.62	0.588	1,366	\$114,458	\$16,528	\$0	\$126,876	\$65,721
TOTAL				\$130,988	\$16,528		\$142,887	\$65,721
30 JUNEALU (AW)	8.62	0.000	20,465	\$962,930	\$209,030	\$0	\$1,135,181	\$751,062
31 JUNEALU SA1	2.78	9.135	7,259	\$457,354	\$0	\$0	\$443,001	\$0
32 JUNEALU SA2	1.21	4.128	1,606	\$65,404	\$0	\$0	\$63,351	\$0
33 JUNEALU SA3	0.79	0.000	197	\$514	\$0	\$0	\$498	\$0
34 JUNEALU SA4	2.88	0.000	1,370	\$16,275	\$0	\$0	\$15,765	\$0
35 JUNEALU SA5	2.35	0.000	8,369	\$119,712	\$0	\$0	\$115,955	\$0
36 JUNEALU SA6	1.89	0.000	719	\$7,850	\$0	\$0	\$7,604	\$0
37 JUNEALU SA7	1.41	0.000	427	\$2,875	\$0	\$0	\$2,784	\$0
38 JUNEALU SA8	1.30	0.000	518	\$2,451	\$0	\$0	\$2,374	\$0

39	KENAI BOROUGH (AW)	0.00	0.000	24,611	\$0	\$314,975	\$0	\$305,090	\$470,590
40	CENTRAL HOSPITAL (SA)	0.19	0.000	14,100	\$26,303	\$0	\$0	\$25,478	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.000	5,300	\$66,562	\$0	\$0	\$64,473	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.000	3,512	\$47,627	\$0	\$0	\$46,132	\$0
43	NORTH KENAI REC (SA)	0.84	0.000	3,995	\$8,353	\$0	\$0	\$8,091	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.000	675	\$34,370	\$0	\$0	\$33,291	\$0
45	HOMER (CITY)	11.26	5.742	1,802	\$144,003	\$13,754	\$0	\$152,807	\$74,774
46	KACHEMAK (CITY)	1.75	0.000	151	\$1,381	\$0	\$0	\$1,338	\$0
47	KENAI (CITY)	14.58	7.952	5,364	\$449,455	\$64,451	\$0	\$497,779	\$246,090
48	SELDOVIA (CITY)	14.48	2.589	612	\$51,280	\$10,013	\$0	\$59,370	\$26,132
49	SEWARD (CITY)	17.58	0.000	2,279	\$190,959	\$24,260	\$0	\$208,466	\$96,533
50	SOLDOTNA (CITY)	10.24	7.470	2,586	\$216,683	\$39,135	\$0	\$247,790	\$126,703

TOTAL \$1,236,981 \$466,590 \$1,650,110 \$1,040,825

51	KETCHIKAN BOROUGH (AW)	4.55	3.439	11,490	\$464,610	\$0	\$0	\$450,029	\$84,555
52	SHORELINE (SA)	1.00	0.000	550	\$4,067	\$0	\$0	\$3,939	\$0
53	KETCHIKAN (CITY)	9.67	8.902	7,928	\$664,295	\$159,756	\$0	\$798,190	\$393,632
54	SAXMAN (CITY)	0.00	0.000	272	\$0	\$4,350	\$3,944	\$8,033	\$8,294

TOTAL \$1,132,973 \$164,106 \$1,260,193 \$486,481

55	KODIAK BOROUGH (AW)	1.83	0.000	7,901	\$52,624	\$166,949	\$0	\$212,683	\$207,791
56	FIRE DISTRICT (SA)	2.31	0.000	1,546	\$27,247	\$0	\$0	\$26,392	\$0
57	ROAD DISTRICT (SA)	0.64	0.000	312	\$1,422	\$0	\$0	\$1,378	\$0
58	KODIAK (CITY)	8.19	6.044	4,960	\$277,638	\$23,026	\$0	\$291,228	\$190,984
59	AKHIOK (CITY)	0.00	0.000	102	\$0	\$0	\$0	\$0	\$0
60	LARSEN BAY (CITY)	0.00	0.000	137	\$0	\$0	\$1,841	\$1,783	\$1,841
61	OLD HARBOR (CITY)	0.00	0.000	327	\$0	\$6,208	\$11,073	\$16,739	\$17,281
62	DUZINKIE (CITY)	0.00	6.484	170	\$14,244	\$0	\$0	\$13,797	\$2,284
63	PORT LIONS (CITY)	0.00	0.000	227	\$0	\$3,934	\$7,199	\$10,784	\$11,133

TOTAL \$373,177 \$200,118 \$574,787 \$431,316

64	MAT-SU BOROUGH (AW)	3.12	0.000	16,724	\$237,421	\$133,790	\$0	\$359,562	\$295,973
65	WASILLA F(1,8,9,10,11)	0.77	0.000	4,908	\$25,058	\$0	\$0	\$24,271	\$0
66	BUTTE FIRE (SA)	0.59	0.000	1,818	\$6,949	\$0	\$0	\$6,731	\$0
67	SUTTON FIRE (SA)	1.71	0.000	594	\$11,319	\$0	\$0	\$10,964	\$0
68	OTHER AREA (SA)	0.17	0.000	12,924	\$11,925	\$0	\$0	\$11,551	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.000	223	\$4,024	\$0	\$0	\$3,897	\$0
70	GARDEN TERRACE (SA)	3.08	0.000	57	\$995	\$0	\$0	\$964	\$0
71	HOUSTON (CITY)	0.00	0.000	375	\$0	\$36,494	\$4,863	\$40,059	\$41,357
72	PALMER (CITY)	4.25	8.690	1,859	\$143,061	\$26,222	\$0	\$163,972	\$86,977
73	WASILLA (CITY)	0.00	0.000	1,566	\$0	\$65,813	\$8,123	\$71,617	\$73,937

TOTAL \$440,756 \$262,321 \$693,592 \$498,246

74	NORTH SLOPE BOROUGH (AW)	5.55	0.110	9,139	\$168,562	\$65,510	\$74,120	\$298,521	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.000	150	\$0	\$0	\$0	\$0	\$0
76	BARROW (CITY)	0.00	13.319	2,306	\$193,222	\$0	\$0	\$187,158	\$38,553
77	KAKTOVIK (CITY)	0.00	0.000	123	\$0	\$0	\$2,057	\$1,992	\$2,057
78	NUIGSUT (CITY)	0.00	0.000	152	\$0	\$0	\$0	\$0	\$0
79	POINT HOPE (CITY)	0.00	6.696	384	\$32,175	\$0	\$0	\$31,166	\$0
80	WAINWRIGHT (CITY)	0.00	7.540	341	\$28,572	\$0	\$0	\$27,676	\$0

TOTAL \$422,532 \$65,510 \$546,514 \$348,803

81	SITKA BOROUGH	2.10	3.866	7,650	\$214,631	\$133,982	\$35,380	\$371,943	\$383,994
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.045	2,406	\$201,601	\$119,038	\$0	\$310,577	\$211,729
83	CRAIG	5.83	8.783	467	\$39,130	\$10,405	\$0	\$47,980	\$26,050
84	DILLINGHAM	15.12	10.142	1,269	\$106,330	\$7,082	\$0	\$109,854	\$60,754
85	GALENA	0.00	14.025	631	\$52,872	\$19,134	\$0	\$69,746	\$41,499

87	HYDABURG	0.00	15.989	380	\$31,840	\$7,240	\$0	\$37,854	\$14,650
88	KAKE	0.00	1.142	679	\$19,676	\$1,587	\$0	\$20,596	\$20,256
89	KING COVE	2.00	2.917	408	\$26,405	\$5,050	\$0	\$30,468	\$21,275
90	KLAWOCK	0.00	3.411	323	\$27,064	\$6,535	\$0	\$32,545	\$14,449
91	NENANA	9.16	6.097	521	\$43,655	\$20,982	\$0	\$62,608	\$40,963
92	NOME	17.39	9.808	2,585	\$216,599	\$190,119	\$0	\$393,955	\$283,132
93	PELICAN	3.20	9.915	169	\$14,160	\$6,073	\$0	\$19,599	\$9,616
94	PETERSBURG	12.81	1.231	2,126	\$178,139	\$100,115	\$0	\$269,523	\$169,595
95	SAINT MARY'S	0.00	0.000	415	\$0	\$5,200	\$16,994	\$21,498	\$22,194
96	SKAGWAY	9.40	3.402	854	\$39,096	\$19,618	\$0	\$56,872	\$48,537
97	UNALASKA	9.59	21.412	510	\$42,733	\$85,382	\$0	\$124,095	\$102,445

98	VALDEZ	4.43	0.000	7,483	\$41,246	\$119,481	\$158,410	\$309,122	\$417,165
99	ZONE I	1.88	0.000	6,683	\$96,885	\$0	\$0	\$93,845	\$0
100	ZONE II	0.57	0.000	700	\$1,141	\$0	\$0	\$1,106	\$0

TOTAL \$139,274 \$119,481 \$404,073 \$417,165

101	WRANGELL	5.87	9.307	3,152	\$264,109	\$99,458	\$0	\$352,158	\$209,010
102	ZONE II	2.02	0.000	797	\$12,786	\$0	\$0	\$12,384	\$0
103	ZONE III	4.11	0.000	100	\$1,626	\$0	\$0	\$1,575	\$0
104	ZONE IV	5.40	0.000	2,250	\$101,001	\$0	\$0	\$97,832	\$0

TOTAL \$379,523 \$99,458 \$463,950 \$209,010

105	YAKUTAT	11.60	4.567	442	\$37,035	\$0	\$0	\$35,873	\$0
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SECOND CLASS CITIES

106	AKIACHAK	0.00	0.000	354	\$0	\$19,630	\$11,274	\$29,935	\$30,904
107	AKIAK	0.00	0.000	165	\$0	\$0	\$1,072	\$1,038	\$1,072
108	AKOLMIUT	0.00	0.544	608	\$4,186	\$62,757	\$15,178	\$79,545	\$82,122
109	ALAKANUK	0.00	1.312	527	\$12,356	\$12,480	\$4,429	\$28,347	\$29,265
110	ALEKNAGIK	0.00	0.000	227	\$0	\$0	\$0	\$0	\$0
111	ALLAKAKET	0.00	0.000	164	\$0	\$0	\$2,741	\$2,655	\$2,741
112	AMBLER	0.00	0.915	217	\$2,574	\$14,839	\$5,117	\$21,824	\$22,531
113	ANDERSON	0.00	2.240	470	\$9,879	\$13,004	\$8,664	\$30,558	\$31,548
114	ANGOON	0.00	2.822	287	\$12,493	\$8,061	\$0	\$19,910	\$18,036
115	ANIAK	0.00	0.000	323	\$0	\$13,575	\$10,584	\$23,402	\$24,160
116	ANVIK	0.00	0.000	87	\$0	\$0	\$0	\$0	\$0
117	ATMAUTLUAK	0.00	0.000	169	\$0	\$5,200	\$5,383	\$10,251	\$10,583
118	BETHEL	0.00	12.613	3,409	\$285,643	\$116,025	\$0	\$389,063	\$264,487
119	BREVIK MISSION	0.00	0.000	120	\$0	\$5,580	\$2,954	\$8,266	\$8,534
120	BUCKLAND	0.00	1.998	172	\$4,139	\$0	\$0	\$4,009	\$0
121	CHEFORNAK	0.00	0.000	192	\$0	\$0	\$1,872	\$1,813	\$1,872
122	CHEVAK	0.00	1.864	447	\$11,303	\$0	\$0	\$10,949	\$9,878
123	CHUATHBALUK	0.00	0.000	118	\$0	\$5,350	\$3,866	\$8,927	\$9,216
124	CLARK'S POINT	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
125	DEERING	0.00	3.534	100	\$3,540	\$5,350	\$0	\$8,611	\$8,626
126	DELTA JUNCTION	0.00	0.000	892	\$0	\$18,779	\$12,822	\$30,610	\$31,602
127	DIOMEDE	0.00	0.000	135	\$0	\$5,050	\$1,278	\$6,130	\$6,328
128	EAGLE	2.21	0.000	145	\$3,982	\$4,071	\$0	\$7,800	\$4,904
129	EEK	0.00	1.602	195	\$3,829	\$0	\$2,382	\$6,016	\$6,211
130	EKWOK	0.00	0.000	109	\$0	\$0	\$0	\$0	\$0
131	ELIM	0.00	1.919	205	\$4,223	\$5,050	\$2,635	\$11,535	\$11,909
132	EMMONAK	0.00	4.460	545	\$45,666	\$4,699	\$0	\$48,785	\$16,744
133	FORT YUKON	0.00	8.339	637	\$53,374	\$30,856	\$0	\$81,587	\$53,434
134	FORTUNA EDGE	0.00	0.000	200	\$0	\$5,200	\$5,070	\$9,947	\$10,270
135	GAMBELL	0.00	2.682	412	\$11,996	\$0	\$0	\$11,619	\$6,241
136	GOLOVIN	0.00	0.000	118	\$0	\$0	\$0	\$0	\$0
137	GOODNEWS BAY	0.00	1.245	248	\$3,398	\$0	\$1,275	\$4,528	\$4,674
138	GRAYLING	0.00	0.000	167	\$0	\$0	\$2,402	\$2,326	\$2,402
139	HOLY CROSS	0.00	0.000	212	\$0	\$13,375	\$4,111	\$16,937	\$17,486
140	HOOPER BAY	0.00	2.528	590	\$21,667	\$0	\$0	\$20,987	\$0
141	HUGHES	0.00	0.000	98	\$0	\$0	\$1,638	\$1,587	\$1,638
142	HUSLIA	0.00	0.000	216	\$0	\$36,587	\$4,189	\$39,496	\$40,776

142 KALTAG	0.00	0.000	240	\$0	\$1,226	\$4,694	\$6,665	\$6,881
144 KASAAN	0.00	0.000	38	\$0	\$4,000	\$475	\$4,334	\$4,475
145 KIANA	0.00	0.000	314	\$0	\$10,405	\$7,139	\$16,994	\$17,545
146 KIVALINA	0.00	1.869	208	\$4,569	\$7,356	\$2,246	\$13,727	\$14,172
147 KOBUK	0.00	0.000	60	\$0	\$5,350	\$601	\$5,765	\$5,951
148 KOTLIK	0.00	1.943	284	\$10,125	\$5,200	\$0	\$14,844	\$11,476
149 KOTZEBUE	0.00	11.586	2,526	\$211,656	\$3,183	\$0	\$208,097	\$116,363
150 KOYUK	0.00	0.335	160	\$741	\$5,050	\$4,207	\$9,685	\$9,999
151 KOYUKUK	0.00	0.000	124	\$0	\$5,350	\$829	\$5,985	\$6,179
152 KUPREANOF	0.00	0.000	42	\$0	\$0	\$0	\$0	\$0
153 KWETHLUK	0.00	0.000	444	\$0	\$5,207	\$11,255	\$15,938	\$16,455
154 LOWER KALSKAG	0.00	0.000	195	\$0	\$5,350	\$6,912	\$11,877	\$12,262
155 MANDKOTAK	0.00	0.901	225	\$2,588	\$0	\$2,951	\$5,365	\$5,539
156 MCGRATH	0.00	0.000	296	\$0	\$11,816	\$9,699	\$20,841	\$21,516
157 MEKORYUK	0.00	1.290	184	\$2,621	\$5,200	\$3,716	\$11,176	\$11,538
158 MOUNTAIN VILLAGE	0.00	4.799	513	\$34,462	\$5,200	\$0	\$38,417	\$22,873
159 NAPAKIAK	0.00	6.644	276	\$18,786	\$10,036	\$0	\$27,918	\$18,826
160 NAPASKIAK	0.00	0.000	210	\$0	\$0	\$5,323	\$5,156	\$5,323
161 NEWHALEN	0.00	0.000	89	\$0	\$0	\$0	\$0	\$0
162 NEW STUYAHOK	0.00	0.000	230	\$0	\$0	\$0	\$0	\$0
163 NEWTOK	0.00	0.000	124	\$0	\$0	\$0	\$0	\$0
164 NIGHTMUTE	0.00	2.540	123	\$3,714	\$0	\$0	\$3,537	\$799
165 NIKOLAI	0.00	0.000	85	\$0	\$7,195	\$568	\$7,520	\$7,764
166 NONDALTON	0.00	0.000	226	\$0	\$0	\$0	\$0	\$0
167 NOORVIK	0.00	2.264	527	\$13,050	\$9,763	\$5,628	\$27,550	\$28,443
168 NULATO	0.00	0.000	331	\$0	\$8,225	\$2,213	\$10,111	\$10,439
169 PILOT STATION	0.00	0.257	301	\$1,528	\$1,950	\$8,341	\$11,933	\$12,320
170 PLATINUM	0.00	0.000	59	\$0	\$0	\$1,879	\$1,820	\$1,879
171 PORT ALEXANDER	0.00	2.526	51	\$1,140	\$0	\$0	\$1,104	\$661
172 PORT HEIDEN	0.00	0.000	89	\$0	\$50,373	\$1,405	\$50,153	\$51,778
173 QUINHAGAK	0.00	1.037	395	\$4,691	\$5,512	\$5,322	\$15,038	\$15,525
174 RUBY	0.00	0.000	219	\$0	\$0	\$3,662	\$3,547	\$3,662
175 RUSSIAN MISSION	0.00	0.000	158	\$0	\$1,716	\$410	\$2,060	\$2,126
176 SAINT MICHAEL	0.00	0.000	206	\$0	\$5,050	\$5,071	\$9,803	\$10,121
177 SAINT PAUL	0.00	5.751	550	\$30,152	\$68,999	\$0	\$96,040	\$85,410
178 SAND POINT	0.00	12.392	544	\$45,582	\$25,691	\$0	\$69,037	\$40,458
179 SAVOONGA	0.00	0.652	409	\$2,828	\$5,050	\$9,822	\$17,145	\$17,701
180 SCAMMON LAY	0.00	1.422	193	\$4,810	\$0	\$1,336	\$5,954	\$6,147
181 SELAWIK	0.00	12.526	521	\$43,555	\$0	\$0	\$42,285	\$17,073
182 SHAGELUK	0.00	0.000	169	\$0	\$12,070	\$2,826	\$14,429	\$14,897
183 SHAKTOOLIK	0.00	0.966	160	\$1,828	\$0	\$0	\$1,770	\$0
184 SHELDON POINT	0.00	0.000	136	\$0	\$0	\$0	\$0	\$0
185 SHISHMAREF	0.00	2.183	326	\$8,237	\$8,534	\$2,669	\$18,831	\$19,441
186 SHUNGNAK	0.00	2.184	182	\$4,330	\$5,350	\$0	\$9,376	\$9,488
187 STEBBINS	0.00	1.035	298	\$3,618	\$0	\$5,598	\$8,928	\$9,217
188 TANANA	0.00	1.610	499	\$7,445	\$22,169	\$0	\$28,625	\$25,506
189 TELLER	0.00	1.090	219	\$2,911	\$10,144	\$1,788	\$14,378	\$14,844
190 TENAKEE SPRINGS	0.00	0.000	140	\$0	\$1,556	\$4,575	\$5,939	\$6,131
191 TOGIAK	0.00	2.850	419	\$14,082	\$0	\$0	\$13,640	\$10,315
192 TOKSOOK BAY	0.00	2.168	317	\$10,037	\$5,200	\$883	\$15,615	\$16,121
193 TULUKSAK	0.00	0.000	202	\$0	\$0	\$0	\$0	\$0
194 TUNUNAK	0.00	0.523	299	\$1,901	\$5,200	\$5,679	\$12,379	\$12,780
195 UNALAKLEET	0.00	0.000	630	\$0	\$22,510	\$11,135	\$32,589	\$33,645
196 UPPER KALSKAG	0.00	0.000	164	\$0	\$0	\$2,741	\$2,655	\$2,741
197 WALES	0.00	0.896	109	\$1,113	\$0	\$0	\$1,078	\$0
198 WHITE MOUNTAIN	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
199 WHITTIER	0.00	5.136	292	\$10,473	\$22,712	\$776	\$32,895	\$33,961
200 EXT FIRE AREAS	0.00	0.000	1	\$0	\$66,341	\$0	\$64,259	\$66,341

TOTAL \$18,262,861 \$6,737,139 \$25,000,000 \$18,321,095

'NEW' VERSION HOUSE BILL NO. 843 (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 25, 1978

COLA USED ONLY FOR MODIFYING NON-PER CAPITA ENTITLEMENTS  
LOCAL EFFORT LIMIT SET TO 25  
PAYOUT SET TO \$25 MILLION (3.3516427)  
ADD ON TOTALS \$809,987  
PRORATION DOWN AFTER SECTION 9 ADD ON ADDITIONS IS .96861730

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	SECTION 9 ADD ON	HB843 ENTITLEMENT	PRESENT ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS								
1 ANCHORAGE (AW)	2.93	0.244	180,653	\$2,567,383	\$2,876,165	\$0	\$5,272,715	\$8,373,557
2 CITY (SA)	7.07	0.000	67,014	\$2,012,243	\$0	\$0	\$1,949,674	\$0
3 HILLSIDE (SA)	3.49	0.000	8,937	\$99,635	\$0	\$0	\$96,508	\$0
4 SPENARD (SA)	7.34	0.000	38,816	\$1,142,399	\$0	\$0	\$1,106,547	\$0
5 GIRDWOOD (SA)	3.35	0.000	600	\$5,472	\$0	\$0	\$5,300	\$0
6 GLEN ALPS (SA)	3.37	0.000	65	\$589	\$0	\$0	\$570	\$0
7 RICH. VISTA (SA)	7.24	0.000	1,105	\$92,589	\$0	\$0	\$89,683	\$0
8 SAND LAKE (SA)	3.97	0.000	18,915	\$345,464	\$0	\$0	\$334,623	\$0
9 MULDOON (SA)	4.70	0.000	23,345	\$685,791	\$0	\$0	\$664,269	\$0
10 RABBIT CREEK (SA)	3.37	0.000	6,532	\$102,839	\$0	\$0	\$99,611	\$0
11 EAGLE RIVER (SA)	2.28	0.000	7,182	\$84,662	\$0	\$0	\$82,005	\$0
12 CHUGIAK (SA)	1.28	0.000	5,876	\$48,574	\$0	\$0	\$47,049	\$0
13 OCEAN VIEW (SA)	4.86	0.000	1,894	\$41,193	\$0	\$0	\$39,900	\$0
14 OTHER SA	0.52	0.000	372	\$492	\$0	\$0	\$477	\$0
TOTAL				\$7,229,932	\$2,876,165		\$9,788,940	\$8,378,557
15 BRISTOL BAY BOROUGH (AW)	6.15	8.203	1,311	\$90,426	\$8,370	\$0	\$95,696	\$32,370
16 SOUTH NAKNEK SA	1.47	0.000	175	\$822	\$0	\$0	\$796	\$0
TOTAL				\$91,249	\$8,370		\$96,492	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.227	60,227	\$820,245	\$113,018	\$230,179	\$1,126,931	\$1,200,637
18 BALLAINE LAKE (SA)	0.81	0.000	168	\$1,234	\$0	\$0	\$1,195	\$0
19 DIANE (SA)	1.22	0.000	66	\$505	\$0	\$0	\$489	\$0
20 WILDVIEW ACRES (SA)	0.82	0.000	77	\$316	\$0	\$0	\$306	\$0
21 SMITH RANCH (SA)	1.63	0.000	438	\$5,658	\$0	\$0	\$5,481	\$0
22 ENGINEER CREEK (SA)	1.64	0.000	144	\$1,861	\$0	\$0	\$1,803	\$0
23 ESTER LUMP (SA)	2.04	0.000	10	\$37	\$0	\$0	\$36	\$0
24 NORTH STAR F.P. (SA)	0.87	0.000	6,500	\$26,963	\$0	\$0	\$26,117	\$0
25 BECKER RIDGE (SA)	2.35	0.000	108	\$620	\$0	\$0	\$600	\$0
26 FAIRBANKS (CITY)	6.94	4.603	30,462	\$1,807,470	\$512,634	\$0	\$2,247,293	\$1,265,807
27 NORTH POLE (CITY)	4.36	9.184	461	\$26,217	\$18,492	\$0	\$43,306	\$29,890
TOTAL				\$2,691,132	\$644,144		\$3,453,562	\$2,496,336
28 HAINES BOROUGH	1.42	0.000	1,924	\$16,530	\$0	\$0	\$16,011	\$0
29 HAINES (CITY)	7.62	5.588	1,366	\$114,458	\$16,528	\$0	\$126,876	\$65,721
TOTAL				\$130,988	\$16,528		\$142,827	\$65,721
30 JUNEAU (AW)	8.62	0.000	20,465	\$962,930	\$209,030	\$0	\$1,135,181	\$751,062
31 JUNEAU SA1	2.78	9.135	7,259	\$457,354	\$0	\$0	\$443,001	\$0
32 JUNEAU SA2	1.21	4.128	1,606	\$65,404	\$0	\$0	\$63,351	\$0
33 JUNEAU SA3	0.79	0.000	197	\$514	\$0	\$0	\$498	\$0
34 JUNEAU SA4	2.88	0.000	1,370	\$16,275	\$0	\$0	\$15,765	\$0
35 JUNEAU SA5	2.35	0.000	8,369	\$119,712	\$0	\$0	\$115,955	\$0
36 JUNEAU SA6	1.89	0.000	719	\$7,850	\$0	\$0	\$7,604	\$0
37 JUNEAU SA7	1.41	0.000	427	\$2,875	\$0	\$0	\$2,784	\$0
38 JUNEAU SA8	1.30	0.000	518	\$2,451	\$0	\$0	\$2,374	\$0

TOTAL \$1,835,385 \$209,050 \$1,786,517 \$751,062

39 KENAI BOROUGH (AW)	0.00	0.000	24,611	\$0	\$314,975	\$0	\$305,090	\$470,590
40 CENTRAL HOSPITAL (SA)	0.19	0.000	14,100	\$26,303	\$0	\$0	\$25,478	\$0
41 SOUTH HOSPITAL (SA)	2.02	0.000	5,300	\$66,562	\$0	\$0	\$64,473	\$0
42 NORTH KENAI FIRE (SA)	5.45	0.000	3,512	\$47,627	\$0	\$0	\$46,132	\$0
43 NORTH KENAI REC (SA)	0.84	0.000	3,995	\$8,353	\$0	\$0	\$8,091	\$0
44 BEAR CREEK FIRE (SA)	5.43	0.000	675	\$34,370	\$0	\$0	\$33,291	\$0
45 HOMER (CITY)	11.26	5.742	1,802	\$144,003	\$13,754	\$0	\$152,807	\$74,774
46 KACHEMAK (CITY)	1.75	0.000	151	\$1,381	\$0	\$0	\$1,338	\$0
47 KENAI (CITY)	14.58	7.952	5,364	\$449,455	\$64,451	\$0	\$497,779	\$246,090
48 SELDOVIA (CITY)	14.48	2.589	612	\$51,280	\$10,013	\$0	\$59,370	\$26,132
49 SEWARD (CITY)	17.58	0.000	2,279	\$190,959	\$24,260	\$0	\$208,466	\$96,533
50 SOLDOTNA (CITY)	10.24	7.470	2,586	\$216,683	\$39,135	\$0	\$247,790	\$126,703

TOTAL \$1,236,981 \$466,590 \$1,650,110 \$1,040,825

51 KETCHIKAN BOROUGH (AW)	4.55	3.439	11,490	\$464,610	\$0	\$0	\$450,029	\$84,555
52 SHORELINE (SA)	1.00	0.000	550	\$4,067	\$0	\$0	\$3,939	\$0
53 KETCHIKAN (CITY)	9.67	8.902	7,928	\$664,295	\$159,756	\$0	\$798,190	\$393,632
54 SAXMAN (CITY)	0.00	0.000	272	\$0	\$4,350	\$3,944	\$8,033	\$8,294

TOTAL \$1,132,973 \$164,106 \$1,260,193 \$486,481

55 KODIAK BOROUGH (AW)	1.83	0.000	7,901	\$52,624	\$166,949	\$0	\$212,683	\$207,791
56 FIRE DISTRICT (SA)	2.31	0.000	1,546	\$27,247	\$0	\$0	\$26,392	\$0
57 ROAD DISTRICT (SA)	0.64	0.000	312	\$1,422	\$0	\$0	\$1,378	\$0
58 KODIAK (CITY)	8.19	6.044	4,960	\$277,638	\$23,026	\$0	\$291,228	\$190,984
59 AKHIOK (CITY)	0.00	0.000	102	\$0	\$0	\$0	\$0	\$0
60 LARSEN BAY (CITY)	0.00	0.000	137	\$0	\$0	\$1,841	\$1,783	\$1,841
61 OLD HARBOR (CITY)	0.00	0.000	327	\$0	\$6,208	\$11,073	\$16,739	\$17,281
62 DUZINKIE (CITY)	0.00	6.484	170	\$14,244	\$0	\$0	\$13,797	\$2,284
63 PORT LIONS (CITY)	0.00	0.000	227	\$0	\$3,934	\$7,199	\$10,784	\$11,123

TOTAL \$373,177 \$200,118 \$574,787 \$431,316

64 MAT-SU BOROUGH (AW)	3.12	0.000	16,724	\$237,421	\$133,790	\$0	\$359,562	\$295,973
65 WASILLA F(1,8,9,10,11)	0.77	0.000	4,908	\$25,058	\$0	\$0	\$24,271	\$0
66 BUTTE FIRE (SA)	0.59	0.000	1,818	\$6,949	\$0	\$0	\$6,731	\$0
67 SUTTON FIRE (SA)	1.71	0.000	594	\$11,319	\$0	\$0	\$10,964	\$0
68 OTHER AREA (SA)	0.17	0.000	12,924	\$11,925	\$0	\$0	\$11,551	\$0
69 TALLEETNA FLOOD (SA)	1.99	0.000	223	\$4,024	\$0	\$0	\$3,897	\$0
70 GARDEN TERRACE (SA)	3.08	0.000	57	\$995	\$0	\$0	\$964	\$0
71 HOUSTON (CITY)	0.00	0.000	375	\$0	\$36,494	\$4,863	\$40,059	\$41,357
72 PALMER (CITY)	4.25	8.690	1,859	\$143,061	\$26,222	\$0	\$163,972	\$86,977
73 WASILLA (CITY)	0.00	0.000	1,566	\$0	\$65,813	\$8,123	\$71,617	\$73,937

TOTAL \$440,756 \$262,321 \$693,592 \$498,246

74 NORTH SLOPE BOROUGH (AW)	5.55	0.110	9,139	\$168,562	\$65,510	\$74,120	\$298,521	\$308,193
75 ANAKTUVUK PASS (CITY)	0.00	0.000	150	\$0	\$0	\$0	\$0	\$0
76 BARROW (CITY)	0.00	13.319	2,306	\$193,222	\$0	\$0	\$187,158	\$38,553
77 KAKTOVIK (CITY)	0.00	0.000	123	\$0	\$0	\$2,057	\$1,992	\$2,057
78 NUIQSUT (CITY)	0.00	0.000	152	\$0	\$0	\$0	\$0	\$0
79 POINT HOPE (CITY)	0.00	6.696	384	\$32,175	\$0	\$0	\$31,166	\$0
80 WAINWRIGHT (CITY)	0.00	7.540	341	\$28,572	\$0	\$0	\$27,676	\$0

TOTAL \$422,532 \$65,510 \$546,514 \$348,803

81 SITKA BOROUGH	2.10	3.866	7,650	\$214,631	\$133,982	\$35,380	\$371,943	\$383,994
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FIRST CLASS CITIES

82 CORDOVA	8.51	12.045	2,406	\$201,601	\$119,038	\$0	\$310,577	\$211,729
83 CRAIG	5.83	8.783	467	\$39,130	\$10,405	\$0	\$47,980	\$26,050
84 DILLINGHAM	15.12	10.142	1,269	\$106,330	\$7,082	\$0	\$109,854	\$60,754
85 GALENA	0.00	14.025	631	\$52,872	\$19,134	\$0	\$69,746	\$41,499

86 HOONAH	0.00	8.325	848	\$71,054	\$0	\$0	\$68,824	\$28,715
87 HYDABURG	0.00	15.989	380	\$31,840	\$7,240	\$0	\$37,854	\$14,650
88 KAKE	0.00	1.142	679	\$19,576	\$1,587	\$0	\$20,596	\$20,256
89 KING COVE	2.00	2.917	408	\$26,405	\$5,050	\$0	\$30,468	\$21,275
90 KLAWOCK	0.00	3.411	323	\$27,064	\$6,535	\$0	\$32,545	\$14,449
91 NENANA	9.16	6.097	521	\$43,655	\$20,982	\$0	\$62,608	\$40,963
92 NOME	17.39	9.808	2,585	\$216,599	\$190,119	\$0	\$393,955	\$283,132
93 PELICAN	3.20	9.915	169	\$14,160	\$6,073	\$0	\$19,599	\$9,616
94 PETERSBURG	12.81	1.231	2,126	\$178,139	\$100,115	\$0	\$269,523	\$169,595
95 SAINT MARY'S	0.00	0.000	415	\$0	\$5,200	\$16,994	\$21,498	\$22,194
96 SKAGWAY	9.40	3.402	854	\$39,096	\$19,618	\$0	\$56,872	\$48,537
97 UNALASKA	9.59	21.412	510	\$42,733	\$85,382	\$0	\$124,095	\$102,445

98 VALDEZ	4.43	0.000	7,483	\$41,246	\$119,481	\$158,410	\$309,122	\$417,165
99 ZONE I	1.88	0.000	6,683	\$96,885	\$0	\$0	\$93,845	\$0
100 ZONE II	0.57	0.000	700	\$1,141	\$0	\$0	\$1,106	\$0

TOTAL \$139,274 \$119,481 \$404,073 \$417,165

101 WRANGELL	5.87	9.307	3,152	\$264,109	\$99,458	\$0	\$352,158	\$209,010
102 ZONE II	2.02	0.000	797	\$12,786	\$0	\$0	\$12,384	\$0
103 ZONE III	4.11	0.000	100	\$1,626	\$0	\$0	\$1,575	\$0
104 ZONE IV	5.40	0.000	2,250	\$101,001	\$0	\$0	\$97,832	\$0

TOTAL \$379,523 \$99,458 \$463,950 \$209,010

105 YAKUTAT	11.60	4.567	442	\$37,035	\$0	\$0	\$35,873	\$0
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SECOND CLASS CITIES

106 AKIACHAK	0.00	0.000	354	\$0	\$19,630	\$11,274	\$29,935	\$30,904
107 AKIAK	0.00	0.000	165	\$0	\$0	\$1,072	\$1,038	\$1,072
108 AKOLMIUT	0.00	0.544	608	\$4,186	\$62,757	\$15,178	\$79,545	\$82,122
109 ALAKANUK	0.00	1.312	527	\$12,356	\$12,480	\$4,429	\$28,347	\$29,265
110 ALEKNAGIK	0.00	0.000	227	\$0	\$0	\$0	\$0	\$0
111 ALLAKAKET	0.00	0.000	164	\$0	\$0	\$2,741	\$2,655	\$2,741
112 AMBLER	0.00	0.915	217	\$2,574	\$14,839	\$5,117	\$21,824	\$22,531
113 ANDERSON	0.00	2.240	470	\$9,879	\$13,004	\$8,564	\$30,558	\$31,548
114 ANGOON	0.00	2.822	287	\$12,493	\$8,061	\$0	\$19,910	\$18,036
115 ANIAK	0.00	0.000	323	\$0	\$13,575	\$10,584	\$23,402	\$24,160
116 ANVIK	0.00	0.000	87	\$0	\$0	\$0	\$0	\$0
117 ATMAUTLUAK	0.00	0.000	169	\$0	\$5,200	\$5,383	\$10,251	\$10,583
118 BETHEL	0.00	12.613	3,409	\$285,643	\$116,025	\$0	\$389,063	\$264,487
119 BREVIG MISSION	0.00	0.000	120	\$0	\$5,580	\$2,954	\$8,266	\$8,534
120 BUCKLAND	0.00	1.998	172	\$4,139	\$0	\$0	\$4,009	\$0
121 CHEFORNAK	0.00	0.000	192	\$0	\$0	\$1,872	\$1,813	\$1,872
122 CHEVAK	0.00	1.864	447	\$11,303	\$0	\$0	\$10,949	\$9,878
123 CHUATHBALUK	0.00	0.000	118	\$0	\$5,350	\$3,866	\$8,927	\$9,216
124 CLARK'S POINT	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
125 DEERING	0.00	3.534	100	\$3,540	\$5,350	\$0	\$8,611	\$8,626
126 DELTA JUNCTION	0.00	0.000	892	\$0	\$18,779	\$12,822	\$30,610	\$31,602
127 DIOMEDE	0.00	0.000	135	\$0	\$5,050	\$1,278	\$6,130	\$6,328
128 EAGLE	2.21	0.000	145	\$3,982	\$4,071	\$0	\$7,800	\$4,904
129 EEK	0.00	1.602	195	\$3,829	\$0	\$2,382	\$6,016	\$6,211
130 EKWOK	0.00	0.000	109	\$0	\$0	\$0	\$0	\$0
131 ELIM	0.00	1.919	205	\$4,223	\$5,050	\$2,635	\$11,535	\$11,909
132 EMMONAK	0.00	4.460	545	\$45,666	\$4,699	\$0	\$48,785	\$16,744
133 FORT YUKON	0.00	8.339	637	\$53,374	\$30,856	\$0	\$81,587	\$53,434
134 FORTUNA EDGE	0.00	0.000	200	\$0	\$5,200	\$5,070	\$9,947	\$10,270
135 GAMBELL	0.00	2.682	412	\$11,996	\$0	\$0	\$11,619	\$6,241
136 GOLOVIN	0.00	0.000	118	\$0	\$0	\$0	\$0	\$0
137 GOODNEWS BAY	0.00	1.245	248	\$3,398	\$0	\$1,275	\$4,528	\$4,674
138 GRAYLING	0.00	0.000	167	\$0	\$0	\$2,402	\$2,326	\$2,402
139 HOLY CROSS	0.00	0.000	212	\$0	\$13,375	\$4,111	\$16,937	\$17,486
140 HOOPER BAY	0.00	2.528	590	\$21,667	\$0	\$0	\$20,987	\$0
141 HUGHES	0.00	0.000	98	\$0	\$0	\$1,638	\$1,587	\$1,638
142 HUSLIA	0.00	0.000	216	\$0	\$36,587	\$4,189	\$39,496	\$40,776

143 KALINE	0.00	0.000	240	\$0	\$2,228	\$4,654	\$6,665	\$6,881
144 KASAAN	0.00	0.000	38	\$0	\$4,000	\$475	\$4,334	\$4,475
145 KIANA	0.00	0.000	314	\$0	\$10,405	\$7,139	\$16,994	\$17,545
146 KIVALINA	0.00	1.869	208	\$4,569	\$7,356	\$2,246	\$13,727	\$14,172
147 KOBUK	0.00	0.000	60	\$0	\$5,350	\$601	\$5,765	\$5,951
148 KOTLIK	0.00	1.943	284	\$10,125	\$5,200	\$0	\$14,844	\$11,476
149 KOTZEBUE	0.00	11.586	2,526	\$211,656	\$3,183	\$0	\$208,097	\$116,363
150 KOYUK	0.00	0.335	160	\$741	\$5,050	\$4,207	\$9,685	\$9,999
151 KOYUKUK	0.00	0.000	124	\$0	\$5,350	\$829	\$5,985	\$6,179
152 KUPREANOF	0.00	0.000	42	\$0	\$0	\$0	\$0	\$0
153 KWETHLUK	0.00	0.000	444	\$0	\$5,200	\$11,255	\$15,938	\$16,455
154 LOWER KALSKAG	0.00	0.000	195	\$0	\$5,350	\$6,912	\$11,877	\$12,262
155 MANDKOTAK	0.00	0.901	225	\$2,588	\$0	\$2,951	\$5,365	\$5,539
156 MCGRATH	0.00	0.000	296	\$0	\$11,816	\$9,699	\$20,841	\$21,516
157 MEKORYUK	0.00	1.290	184	\$2,521	\$5,200	\$3,716	\$11,176	\$11,538
158 MOUNTAIN VILLAGE	0.00	4.799	513	\$34,462	\$5,200	\$0	\$38,417	\$22,873
159 NAPAKIAK	0.00	6.644	276	\$18,786	\$10,036	\$0	\$27,918	\$18,826
160 NAPASKIAK	0.00	0.000	210	\$0	\$0	\$5,323	\$5,156	\$5,323
161 NEWHALEN	0.00	0.000	89	\$0	\$0	\$0	\$0	\$0
162 NEW STUYAHOK	0.00	0.000	230	\$0	\$0	\$0	\$0	\$0
163 NEWTOK	0.00	0.000	124	\$0	\$0	\$0	\$0	\$0
164 NIGHTMUTE	0.00	2.540	123	\$3,714	\$0	\$0	\$3,597	\$799
165 NIKOLAI	0.00	0.000	85	\$0	\$7,195	\$568	\$7,520	\$7,764
166 NONDALTON	0.00	0.000	226	\$0	\$0	\$0	\$0	\$0
167 NDORVIK	0.00	2.264	527	\$13,050	\$9,763	\$5,628	\$27,550	\$28,443
168 NULATO	0.00	0.000	331	\$0	\$8,225	\$2,213	\$10,111	\$10,439
169 PILOT STATION	0.00	0.257	301	\$1,528	\$1,950	\$8,841	\$11,933	\$12,320
170 PLATINUM	0.00	0.000	59	\$0	\$0	\$1,879	\$1,820	\$1,879
171 PORT ALEXANDER	0.00	2.526	51	\$1,140	\$0	\$0	\$1,104	\$661
172 PORT HEIDEN	0.00	0.000	89	\$0	\$50,373	\$1,405	\$50,153	\$51,778
173 QUINHAGAK	0.00	1.000	395	\$4,691	\$5,512	\$5,322	\$15,038	\$15,525
174 RUBY	0.00	0.000	219	\$0	\$0	\$3,662	\$3,547	\$3,662
175 RUSSIAN MISSION	0.00	0.000	158	\$0	\$1,716	\$410	\$2,060	\$2,126
176 SAINT MICHAEL	0.00	0.000	206	\$0	\$5,050	\$5,071	\$9,803	\$10,121
177 SAINT PAUL	0.00	5.751	550	\$30,152	\$68,999	\$0	\$96,040	\$85,410
178 SAND POINT	0.00	12.392	544	\$45,582	\$25,691	\$0	\$69,037	\$40,458
179 SAVOONGA	0.00	0.652	409	\$2,828	\$5,050	\$9,822	\$17,145	\$17,701
180 SCAMMON BAY	0.00	1.422	193	\$4,810	\$0	\$1,336	\$5,954	\$6,147
181 SELAWIK	0.00	12.526	521	\$43,655	\$0	\$0	\$42,285	\$17,073
182 SHAGELUK	0.00	0.000	169	\$0	\$12,070	\$2,826	\$14,429	\$14,897
183 SHAKTOOLIK	0.00	0.966	160	\$1,828	\$0	\$0	\$1,770	\$0
184 SHELDON POINT	0.00	0.000	136	\$0	\$0	\$0	\$0	\$0
185 SHISHMAREF	0.00	2.183	326	\$8,237	\$8,534	\$2,669	\$18,831	\$19,441
186 SHUNGNAK	0.00	2.184	182	\$4,330	\$5,350	\$0	\$9,376	\$9,488
187 STEBBINS	0.00	1.035	298	\$3,618	\$0	\$5,598	\$8,928	\$9,217
188 TANANA	0.00	1.610	499	\$7,445	\$22,169	\$0	\$28,685	\$25,506
189 TELLER	0.00	1.090	219	\$2,911	\$10,144	\$1,788	\$14,378	\$14,844
190 TENAKEE SPRINGS	0.00	0.000	140	\$0	\$1,556	\$4,575	\$5,939	\$6,131
191 TOGIAK	0.00	2.850	419	\$14,082	\$0	\$0	\$13,640	\$10,315
192 TOKSOOK BAY	0.00	2.168	317	\$10,037	\$5,200	\$883	\$15,615	\$16,121
193 TULUKSAK	0.00	0.000	202	\$0	\$0	\$0	\$0	\$0
194 TUNUNAK	0.00	0.523	299	\$1,901	\$5,200	\$5,679	\$12,379	\$12,780
195 UNALAKLEET	0.00	0.000	630	\$0	\$22,510	\$11,135	\$32,589	\$33,645
196 UPPER KALSKAG	0.00	0.000	164	\$0	\$0	\$2,741	\$2,655	\$2,741
197 WALES	0.00	0.896	109	\$1,113	\$0	\$0	\$1,078	\$0
198 WHITE MOUNTAIN	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
199 WHITTIER	0.00	5.136	292	\$10,473	\$22,712	\$776	\$32,895	\$33,961
200 EXT FIRE AREAS	0.00	0.000	1	\$0	\$66,341	\$0	\$64,259	\$66,341

TOTAL      \$18,262,861    \$6,737,139      \$25,000,000    \$18,321,095

MUNICIPAL TAX PROJECTION TO 1979 WITH PAYOUT AT \$27 MILLION

THIS ANALYSIS ASSUMES THAT SSH843 RECOMES LAW IN 1978  
 PRORATION FACTOR IN 1979 IS 3.59984349175

PREPARED BY  
 LEGISLATIVE AFFAIRS AGENCY  
 RESEARCH DIVISION  
 APRIL 14, 1978

- (1) BOROUGHS AND FIRST CLASS CITIES ADJUST TAX POLICY TO MAINTAIN CONSTANT 1978 DOLLARS  
 (OPERATING BUDGET = REVENUES FROM PROPERTY AND SALES TAX + REVENUE SHARING ENTITLEMENT)
- (2) POPULATION AND SERVICES HELD CONSTANT, INFLATION EFFECTS BALANCE FOR COSTS AND TAX REVENUES
- (3) TAX REDUCTIONS APPLIED TO 'MIL EQUIVALENT' TAXING RATE
- (4) 1978 REVENUE SHARING ENTITLEMENTS CREDITED TO AREA WIDE USE WHERE CITIES OR BOROUGHS HAVE MULTIPLE LISTINGS
- (5) ROADS, HEALTH-RELATED, AND MILITARY ENTITLEMENTS IN 1979 ARE CREDITED TO AREA-WIDE USE
- (6) HOLD HARMLESS CLAUSE OF SSH843 (SECTION 10) NOT APPLIED IN THIS ANALYSIS
- (7) SECOND CLASS CITIES (AND SAINT MARY'S) ARE NOT ANTICIPATED TO REDUCE TAXES IN RESPONSE TO ADDITIONAL REVENUES (NA)

( ) INDICATE NEGATIVE NUMBERS

COLUMN NUMBER	1	2	3	4	5	6	7	8	9
LOCAL GOV'T	1978 PT	1978 ST EQUIV	TOTAL MIL EQUIV	1978 OPERATING BUDGET	1978 ACTUAL ENTITLEMENT	ADJUSTED MIL RATE 1979	INCREASE/ DECREASE OVER 1978	1979 REV. SHARING ENTITLEMENT	1979 OPERATING BUDGET
BOROUGHS AND INTERNAL DIFFERENTIAL TAX UNITS									
1 ANCHORAGE (AW)	2.93	0.00	2.93	\$21,678,121	\$8,378,557	3.47	0.54	\$5,896,502	\$21,678,121
2 CITY (SA)	7.07	0.00	7.07	\$12,404,412	\$0	6.02	( 1.04)	\$1,842,564	\$12,414,706
3 HILLSIDE (SA)	3.49	0.00	3.49	\$1,295,808	\$0	3.22	( 0.26)	\$98,250	\$1,295,808
4 SPENARD (SA)	7.34	0.00	7.34	\$8,124,833	\$0	6.37	( 0.96)	\$1,066,011	\$8,124,833
5 GIRDWOOD (SA)	3.35	0.00	3.35	\$104,458	\$0	3.18	( 0.17)	\$5,573	\$104,622
6 GLEN ALPS (SA)	3.37	0.00	3.37	\$11,680	\$0	3.20	( 0.16)	\$601	\$11,698
7 RICH. VISTA (SA)	7.24	0.00	7.24	\$29,374	\$0	0.99	( 6.24)	\$25,332	\$29,374
8 SAND LAKE (SA)	3.97	0.00	3.97	\$1,737,989	\$0	3.27	( 0.69)	\$305,768	\$1,737,989
9 MULDOON (SA)	4.70	0.00	4.70	\$1,702,083	\$0	3.28	( 1.42)	\$514,100	\$1,702,083
10 RABBIT CREEK (SA)	3.37	0.00	3.37	\$495,596	\$0	2.75	( 0.61)	\$90,324	\$495,596
11 EAGLE RIVER (SA)	2.28	0.00	2.28	\$336,836	\$0	1.79	( 0.48)	\$71,602	\$336,836
12 CHUGIAK (SA)	1.28	0.00	1.28	\$114,189	\$0	0.88	( 0.40)	\$35,810	\$114,189
13 OCEAN VIEW (SA)	4.86	0.00	4.86	\$221,463	\$0	4.05	( 0.81)	\$36,876	\$221,463
14 OTHER SA	0.52	0.00	0.52	\$15,452	\$0	0.51	( 0.01)	\$516	\$15,604
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	14.35	\$459,546	\$32,370	12.36	( 1.99)	\$91,981	\$459,728
16 SOUTH NAKNEK SA	1.47	0.00	1.47	\$11,997	\$0	1.37	( 0.09)	\$825	\$12,040
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	3.42	\$6,644,417	\$1,200,637	3.53	0.11	\$1,022,788	\$6,644,417
18 BALLAINE LAKE (SA)	0.81	0.00	0.81	\$1,270	\$0	0.40	( 0.41)	\$656	\$1,286
19 DIANE (SA)	1.22	0.00	1.22	\$1,169	\$0	0.83	( 0.38)	\$370	\$1,169
20 WILDVIEW ACRES (SA)	0.82	0.00	0.82	\$1,206	\$0	0.63	( 0.18)	\$265	\$1,206
21 SMITH RANCH (SA)	1.63	0.00	1.63	\$7,728	\$0	0.91	( 0.71)	\$3,420	\$7,770
22 ENGINEER CREEK (SA)	1.64	0.00	1.64	\$2,566	\$0	0.92	( 0.71)	\$1,123	\$2,566
23 ESTER LUMP (SA)	2.04	0.00	2.04	\$2,521	\$0	2.01	( 0.03)	\$39	\$2,521
24 NORTH STAR F.P. (SA)	0.87	0.00	0.87	\$117,480	\$0	0.70	( 0.17)	\$23,232	\$117,480
25 BECKER RIDGE (SA)	2.35	0.00	2.35	\$15,443	\$0	2.25	( 0.09)	\$638	\$15,443
26 FAIRBANKS (CITY)	6.94	4.60	11.54	\$7,526,111	\$1,265,807	9.87	( 1.66)	\$2,173,561	\$7,529,663
27 NORTH POLE (CITY)	4.36	9.18	13.55	\$234,827	\$29,890	12.57	( 0.97)	\$44,626	\$234,827
28 HAINES BOROUGH	1.42	0.00	1.42	\$48,882	\$0	1.04	( 0.37)	\$26,875	\$62,733
29 HAINES (CITY)	7.62	5.58	13.21	\$324,030	\$65,721	10.19	( 3.02)	\$124,797	\$324,030
30 JUNEAU (AW)	8.62	0.00	8.62	\$3,896,116	\$751,062	7.61	( 1.01)	\$1,121,463	\$3,896,116
31 JUNEAU SA1	2.78	9.13	11.92	\$1,609,023	\$0	9.13	( 2.78)	\$376,331	\$1,609,023
32 JUNEAU SA2	1.21	4.12	5.34	\$99,557	\$0	3.13	( 2.20)	\$41,252	\$99,700
33 JUNEAU SA3	0.79	0.00	0.79	\$5,991	\$0	0.72	( 0.06)	\$506	\$5,991
34 JUNEAU SA4	2.88	0.00	2.88	\$105,382	\$0	2.47	( 0.41)	\$14,993	\$105,382
35 JUNEAU SA5	2.35	0.00	2.35	\$302,830	\$0	1.64	( 0.70)	\$90,256	\$302,830
36 JUNEAU SA6	1.89	0.00	1.89	\$22,467	\$0	1.37	( 0.51)	\$6,131	\$22,467
37 JUNEAU SA7	1.41	0.00	1.41	\$13,029	\$0	1.14	( 0.27)	\$2,496	\$13,029

38	JUNEAU SAB	1.30	0.00	1.30	\$22,196	\$0	1.17	( 0.13)	\$2,364	\$22,291
39	KENAI BOROUGH (AW)	0.00	0.00	0.00	\$470,590	\$470,590	0.11	0.11	\$324,961	\$470,590
40	CENTRAL HOSPITAL (SA)	0.19	0.00	0.19	\$23,367	\$0	0.08	( 0.10)	\$12,966	\$23,967
41	SOUTH HOSPITAL (SA)	2.02	0.00	2.02	\$175,096	\$0	1.43	( 0.58)	\$50,764	\$175,096
42	NORTH KENAI FIRE (SA)	5.45	0.00	5.45	\$1,966,283	\$0	5.31	( 0.13)	\$49,856	\$1,966,283
43	NORTH KENAI REC (SA)	0.84	0.00	0.84	\$360,910	\$0	0.82	( 0.02)	\$8,754	\$360,910
44	BEAR CREEK FIRE (SA)	5.43	0.00	5.43	\$34,739	\$0	2.63	( 2.79)	\$17,897	\$34,739
45	HOMER (CITY)	11.26	5.74	17.00	\$804,513	\$74,774	15.20	( 1.79)	\$152,090	\$804,773
46	KACHEMAK (CITY)	1.75	0.00	1.75	NA	\$0	NA	NA	\$26,875	NA
47	KE'AI (CITY)	14.58	7.95	22.54	\$2,166,022	\$246,090	19.00	( 3.53)	\$547,190	\$2,166,158
48	SELDOVIA (CITY)	14.48	2.58	17.07	\$141,076	\$26,132	11.28	( 5.78)	\$65,091	\$141,091
49	SEWARD (CITY)	17.58	0.00	17.58	\$591,908	\$96,533	12.87	( 4.71)	\$229,361	\$591,935
50	SOLDOTNA (CITY)	10.24	7.47	17.71	\$894,740	\$126,703	14.36	( 3.34)	\$271,865	\$894,211

51	KETCHIKAN BOROUGH (AW)	4.55	3.43	7.99	\$2,249,638	\$84,555	6.75	( 1.23)	\$421,695	\$2,251,305
52	SHORELINE (SA)	1.00	0.00	1.00	\$7,430	\$0	0.63	( 0.37)	\$2,751	\$7,430
53	KETCHIKAN (CITY)	9.67	8.90	18.57	\$3,281,664	\$393,632	15.49	( 3.07)	\$873,244	\$3,282,392
54	SAXMAN (CITY)	0.00	0.00	0.00	NA	\$8,294	NA	NA	\$25,000	NA

55	KODIAK BOROUGH (AW)	1.83	0.00	1.83	\$714,687	\$207,791	1.78	( 0.05)	\$221,898	\$714,687
56	FIRE DISTRICT (SA)	2.31	0.00	2.31	\$42,517	\$0	1.37	( 0.94)	\$17,334	\$42,517
57	ROAD DISTRICT (SA)	0.64	0.00	0.64	\$2,635	\$0	0.41	( 0.23)	\$979	\$2,667
58	KODIAK (CITY)	8.19	6.04	14.24	\$2,210,567	\$190,984	13.44	( 0.80)	\$304,468	\$2,210,567
59	AKHIOK (CITY)	0.00	0.00	0.00	NA	\$0	NA	NA	\$26,875	NA
60	LARSEN BAY (CITY)	0.00	0.00	0.00	NA	\$1,841	NA	NA	\$26,875	NA
61	OLD HARBOR (CITY)	0.00	0.00	0.00	NA	\$17,281	NA	NA	\$26,875	NA
62	OUZINKIE (CITY)	0.00	368.44	368.44	NA	\$2,284	NA	NA	\$26,875	NA
63	PORT LIONS (CITY)	0.00	0.00	0.00	NA	\$11,133	NA	NA	\$26,875	NA

64	MAT-SU BOROUGH (AW)	3.12	0.00	3.12	\$2,022,852	\$295,973	2.98	( 0.14)	\$377,259	\$2,026,023
65	WASILLA F(1,8,9,10,11)	0.77	0.00	0.77	\$65,197	\$0	0.55	( 0.22)	\$19,223	\$65,789
66	BUTTE FIRE (SA)	0.59	0.00	0.59	\$18,913	\$0	0.42	( 0.16)	\$5,414	\$19,136
67	SUTTON FIRE (SA)	1.71	0.00	1.71	\$8,382	\$0	0.70	( 1.01)	\$4,996	\$8,442
68	OTHER AREA (SA)	0.17	0.00	0.17	\$59,646	\$0	0.14	( 0.03)	\$10,544	\$59,646
69	TALKEETNA FLOOD (SA)	1.99	0.00	1.99	\$4,770	\$0	1.05	( 0.94)	\$2,278	\$4,792
70	GARDEN TERRACE (SA)	3.08	0.00	3.08	\$3,830	\$0	2.41	( 0.67)	\$835	\$3,830
71	HOUSTON (CITY)	0.00	0.00	0.00	NA	\$41,357	NA	NA	\$36,494	NA
72	PALMER (CITY)	4.25	8.69	12.94	\$551,190	\$86,977	10.99	( 1.94)	\$156,775	\$551,190
73	WASILLA (CITY)	0.00	0.00	0.00	\$73,937	\$73,937	0.18	0.18	\$67,493	\$74,166

74	NORTH SLOPE BOROUGH (AW)	5.55	0.11	5.66	\$20,512,870	\$308,193	5.67	0.01	\$247,102	\$20,512,870
75	ANAKTUVUK PASS (CITY)	0.00	0.00	0.00	NA	\$0	NA	NA	\$33,437	NA
76	BARROW (CITY)	0.00	52.37	52.37	\$253,553	\$38,557	11.21	(41.15)	\$207,530	\$253,564
77	KAKTOVIK (CITY)	0.00	0.00	0.00	NA	\$2,057	NA	NA	\$33,437	NA
78	NUIQSUT (CITY)	0.00	0.00	0.00	NA	\$0	NA	NA	\$33,437	NA
79	POINT HOPE (CITY)	0.00	13.18	13.18	NA	\$0	NA	NA	\$34,558	NA
80	WAINWRIGHT (CITY)	0.00	33.34	33.34	NA	\$0	NA	NA	\$33,437	NA

81	SITKA BOROUGH	2.10	3.86	5.97	\$1,456,589	\$383,994	6.05	0.08	\$367,955	\$1,456,589
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.04	20.56	\$891,192	\$211,729	16.81	( 3.74)	\$335,569	\$891,224
83	CRAIG	5.83	8.78	14.62	\$103,486	\$26,050	9.80	( 4.81)	\$51,553	\$103,486
84	DILLINGHAM	15.12	10.14	25.26	\$493,817	\$67,754	21.73	( 3.52)	\$121,287	\$493,892
85	GALENA	0.00	14.02	14.02	\$78,957	\$41,39	3.80	(10.22)	\$68,795	\$78,957
86	HOONAH	0.00	8.62	8.62	\$74,715	\$23,715	3.93	( 4.69)	\$53,756	\$74,715
87	HYDABURG	0.00	15.98	15.98	\$37,650	\$14,650	2.52	(13.46)	\$34,014	\$37,650
88	KAKE	0.00	1.14	1.14	\$22,992	\$20,256	1.02	( 0.11)	\$20,631	\$23,096
89	KING COVE	2.00	2.91	4.91	\$35,357	\$21,275	3.51	( 1.40)	\$25,330	\$35,400
90	KLAWOCK	0.00	3.41	3.41	\$17,949	\$14,449	1.11	( 2.30)	\$16,860	\$18,000
91	NENANA	9.16	6.09	15.25	\$127,615	\$40,963	10.52	( 4.73)	\$67,869	\$127,621
92	NOME	17.39	9.80	27.20	\$1,201,105	\$283,132	23.06	( 4.13)	\$422,759	\$1,201,161
93	PELICAN	3.20	9.91	13.11	\$70,467	\$9,616	11.10	( 2.01)	\$18,977	\$70,495
94	PETERSBURG	12.81	1.23	14.04	\$647,918	\$169,595	11.35	( 2.69)	\$261,642	\$648,159
95	SAINT MARY'S	0.00	0.00	0.00	NA	\$22,194	NA	NA	\$32,500	NA

96 SKAGWAY	9.40	3.40	12.81	\$430,974	\$48,537	12.41	( 0.39)	\$60,316	\$430,974
97 UNALASKA	9.59	21.41	31.00	\$616,212	\$102,445	29.26	( 1.73)	\$131,280	\$616,267
98 VALDEZ	4.43	0.00	4.43	\$5,791,651	\$417,165	4.64	0.20	\$165,853	\$5,791,651
99 ZONE I	1.88	0.00	1.88	\$131,615	\$0	1.05	( 0.83)	\$58,113	\$131,615
100 ZONE II	0.57	0.00	0.57	\$14,306	\$0	0.53	( 0.04)	\$1,129	\$14,306
101 WRANGELL	5.87	9.30	15.18	\$779,957	\$209,010	10.62	( 4.55)	\$380,713	\$780,277
102 ZONE II	2.02	0.00	2.02	\$18,987	\$0	1.17	( 0.85)	\$7,969	\$18,987
103 ZONE III	4.11	0.00	4.11	\$13,699	\$0	3.65	( 0.46)	\$1,551	\$13,717
104 ZONE IV	5.40	0.00	5.40	\$134,095	\$0	2.98	( 2.41)	\$59,967	\$134,095
105 YAKUTAT	11.60	4.56	16.16	\$164,083	\$0	12.42	( 3.74)	\$38,057	\$164,149

SECOND CLASS CITIES

106 AKIACHAK	7.00	0.00	0.00	NA	\$30,904	NA	NA	\$32,500	NA
107 AKIAK	0.00	0.00	0.00	NA	\$1,072	NA	NA	\$32,500	NA
108 AKOLMIUT	0.00	0.54	0.54	NA	\$82,122	NA	NA	\$67,254	NA
109 ALAKANUK	0.00	1.31	1.31	NA	\$29,265	NA	NA	\$32,500	NA
110 ALEKNAGIK	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
111 ALLAKAKET	0.00	0.00	0.00	NA	\$2,741	NA	NA	\$33,437	NA
112 AMBLER	0.00	0.91	0.91	NA	\$22,531	NA	NA	\$33,437	NA
113 ANDERSON	0.00	2.24	2.24	NA	\$31,548	NA	NA	\$33,437	NA
114 ANGOON	0.00	2.82	2.82	NA	\$18,036	NA	NA	\$25,937	NA
115 ANIAK	0.00	0.00	0.00	NA	\$24,160	NA	NA	\$33,437	NA
116 ANVIK	0.00	0.00	0.00	NA	\$0	NA	NA	\$33,437	NA
117 ATMAUTLUAK	0.00	0.00	0.00	NA	\$10,583	NA	NA	\$32,500	NA
118 BETHEL	0.00	12.61	12.61	NA	\$264,487	NA	NA	\$422,821	NA
119 BREVIG MISSION	0.00	0.00	0.00	NA	\$8,534	NA	NA	\$31,562	NA
120 BUCKLAND	0.00	1.99	1.99	NA	\$0	NA	NA	\$33,437	NA
121 CHEFORNAK	0.00	0.00	0.00	NA	\$1,872	NA	NA	\$32,500	NA
122 CHEVAK	0.00	1.86	1.86	NA	\$9,878	NA	NA	\$32,500	NA
123 CHUATHBALUK	0.00	0.00	0.00	NA	\$9,216	NA	NA	\$33,437	NA
124 CLARK'S POINT	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
125 DEERING	0.00	3.53	3.53	NA	\$8,626	NA	NA	\$33,437	NA
126 DELTA JUNCTION	0.00	0.00	0.00	NA	\$31,602	NA	NA	\$28,750	NA
127 DIOMEDE	0.00	0.00	0.00	NA	\$6,328	NA	NA	\$31,562	NA
128 EAGLE	2.21	0.00	2.21	NA	\$4,904	NA	NA	\$28,750	NA
129 EEK	0.00	1.60	1.60	NA	\$6,211	NA	NA	\$32,500	NA
130 EKWOK	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
131 ELIM	0.00	1.91	1.91	NA	\$11,909	NA	NA	\$31,562	NA
132 EMMONAK	0.00	4.46	4.46	NA	\$16,744	NA	NA	\$53,747	NA
133 FORT YUKON	0.00	8.33	8.33	NA	\$53,434	NA	NA	\$88,183	NA
134 FORTUNA LEDGE	0.00	0.00	0.00	NA	\$10,270	NA	NA	\$32,500	NA
135 GAMBELL	0.00	2.68	2.68	NA	\$6,241	NA	NA	\$31,562	NA
136 GOLDFIN	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
137 GOLDEN BAY	0.00	1.24	1.24	NA	\$4,674	NA	NA	\$32,500	NA
138 GRADING	0.00	0.00	0.00	NA	\$2,402	NA	NA	\$33,437	NA
139 HILL CROSS	0.00	0.00	0.00	NA	\$17,486	NA	NA	\$33,437	NA
140 HOLPER BAY	0.00	2.52	2.52	NA	\$0	NA	NA	\$32,500	NA
141 HUGHES	0.00	0.00	0.00	NA	\$1,638	NA	NA	\$33,437	NA
142 HUSLIA	0.00	0.00	0.00	NA	\$40,776	NA	NA	\$36,587	NA
143 KALTAG	0.00	0.00	0.00	NA	\$6,881	NA	NA	\$33,437	NA
144 KASAAN	0.00	0.00	0.00	NA	\$4,475	NA	NA	\$25,000	NA
145 KIANA	0.00	0.00	0.00	NA	\$7,545	NA	NA	\$33,437	NA
146 KIVALINA	0.00	1.86	1.86	NA	\$14,172	NA	NA	\$33,437	NA
147 KOSUK	0.00	0.00	0.00	NA	\$5,951	NA	NA	\$33,437	NA
148 KOTLIK	0.00	1.94	1.94	NA	\$11,476	NA	NA	\$22,500	NA
149 KOTZEBUE	0.00	11.58	11.58	NA	\$144,317	NA	NA	\$258,467	NA
150 KOYUK	0.00	0.33	0.33	NA	\$9,999	NA	NA	\$31,562	NA
151 KOYUKUK	0.00	0.00	0.00	NA	\$6,179	NA	NA	\$33,437	NA
152 KUPREANOF	0.00	0.00	0.00	NA	\$0	NA	NA	\$25,937	NA
153 KWETHLUK	0.00	0.00	0.00	NA	\$16,455	NA	NA	\$32,500	NA
154 LOWER KALSKAG	0.00	0.00	0.00	NA	\$12,262	NA	NA	\$33,437	NA
155 MANOKOTAK	0.00	0.90	0.90	NA	\$5,539	NA	NA	\$31,562	NA
156 MCGRATH	0.00	0.00	0.00	NA	\$21,516	NA	NA	\$33,437	NA
157 MEKORYUK	0.00	1.29	1.29	NA	\$11,538	NA	NA	\$32,500	NA
158 MOUNTAIN VILLAGE	0.00	4.79	4.79	NA	\$22,873	NA	NA	\$42,214	NA
159 NAPAKIAK	0.00	6.64	6.64	NA	\$18,826	NA	NA	\$32,500	NA

160 NAPASKIAK	0.00	0.00	0.00	NA	\$5,323	NA	NA	\$32,500	NA
161 NEWHALEN	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
162 NEW STUYAHOK	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
163 NEWTOK	0.00	0.00	0.00	NA	\$0	NA	NA	\$32,500	NA
164 NIGHTMUTE	0.00	2.54	2.54	NA	\$799	NA	NA	\$32,500	NA
165 NIKOLAI	0.00	0.00	0.00	NA	\$7,764	NA	NA	\$33,437	NA
166 NONDALTON	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
167 NOORVIK	0.00	2.26	2.26	NA	\$28,443	NA	NA	\$33,437	NA
168 NULATO	0.00	0.00	0.00	NA	\$10,439	NA	NA	\$33,437	NA
169 PILOT STATION	0.00	0.25	0.25	NA	\$12,320	NA	NA	\$32,500	NA
170 PLATINUM	0.00	0.00	0.00	NA	\$1,879	NA	NA	\$32,500	NA
171 PORT ALEXANDER	0.00	2.52	2.52	NA	\$661	NA	NA	\$25,937	NA
172 PORT HEIDEN	0.00	0.00	0.00	NA	\$51,778	NA	NA	\$50,373	NA
173 QUINHAGAK	0.00	1.03	1.03	NA	\$15,525	NA	NA	\$32,500	NA
174 RUBY	0.00	0.00	0.00	NA	\$3,662	NA	NA	\$33,437	NA
175 RUSSIAN MISSION	0.00	0.00	0.00	NA	\$2,126	NA	NA	\$32,500	NA
176 SAINT MICHAEL	0.00	0.00	0.00	NA	\$10,121	NA	NA	\$31,562	NA
177 SAINT PAUL	0.00	5.75	5.75	NA	\$85,410	NA	NA	\$101,384	NA
178 SAND POINT	0.00	12.39	12.39	NA	\$40,458	NA	NA	\$74,649	NA
179 SAVOONGA	0.00	0.65	0.65	NA	\$17,701	NA	NA	\$31,562	NA
180 SCAMMON BAY	0.00	1.42	1.42	NA	\$6,147	NA	NA	\$32,500	NA
181 SELAWIK	0.00	12.52	12.52	NA	\$17,073	NA	NA	\$46,887	NA
182 SHAGELUK	0.00	0.00	0.00	NA	\$14,897	NA	NA	\$33,437	NA
183 SHAKTOOLIK	0.00	0.96	0.96	NA	\$0	NA	NA	\$31,562	NA
184 SHELDON POINT	0.00	0.00	0.00	NA	\$0	NA	NA	\$32,500	NA
185 SHISHMAREF	0.00	2.18	2.18	NA	\$19,441	NA	NA	\$31,562	NA
186 SHUNGNAK	0.00	2.18	2.18	NA	\$9,488	NA	NA	\$33,437	NA
187 STEBBINS	0.00	1.03	1.03	NA	\$9,217	NA	NA	\$31,562	NA
188 TANANA	0.00	1.61	1.61	NA	\$25,506	NA	NA	\$33,437	NA
189 TELLER	0.00	1.09	1.09	NA	\$14,844	NA	NA	\$31,562	NA
190 TENAKEE SPRINGS	0.00	0.00	0.00	NA	\$6,131	NA	NA	\$25,937	NA
191 TOGIAK	0.00	2.85	2.85	NA	\$10,315	NA	NA	\$31,562	NA
192 TOKSOOK BAY	0.00	2.16	2.16	NA	\$16,121	NA	NA	\$32,500	NA
193 TULUKSAK	0.00	0.00	0.00	NA	\$0	NA	NA	\$32,500	NA
194 TUNUNAK	0.00	0.52	0.52	NA	\$12,780	NA	NA	\$32,500	NA
195 UNALAKLEET	0.00	0.00	0.00	NA	\$33,645	NA	NA	\$31,562	NA
196 UPPER KALSKAG	0.00	0.00	0.00	NA	\$2,741	NA	NA	\$33,437	NA
197 WALES	0.00	0.89	0.89	NA	\$0	NA	NA	\$31,562	NA
198 WHITE MOUNTAIN	0.00	0.00	0.00	NA	\$0	NA	NA	\$31,562	NA
199 WHITTIER	0.00	5.13	5.13	NA	\$33,961	NA	NA	\$33,961	NA
200 EXT FIRE AREAS	0.00	0.00	0.00	NA	\$66,341	NA	NA	\$66,341	NA

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\$18,349,049

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\$26,999,010

PER CAPITA INCOME NOT INCLUDED

PER CAPITA INCOME NOT INCLUDED  
 MINIMUM ENTITLEMENT IS \$25,000 X COLA  
 LOCAL EFFORT LIMIT SET TO 25  
 CHAPTER 88 PRORATION FACTOR IS 2.6751 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
 PRORATION FACTOR FOR SECTION 10 IS .97921177

PREPARED BY  
 LEGISLATIVE AFFAIRS AGENCY  
 RESEARCH DIVISION  
 MAY 5, 1978

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	CHAPTER 88 POF	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'78 HB 70 ENTITLEMENT
BOROUGHES AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	2.93	0.00	180,653	\$2,417,666	\$2,876,165	\$0	\$0	\$5,183,781	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$2,078,353	\$0	\$0	\$0	\$2,035,148	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$86,248	\$0	\$0	\$0	\$84,455	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$1,146,742	\$0	\$0	\$0	\$1,122,903	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$4,446	\$0	\$0	\$0	\$4,353	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$473	\$0	\$0	\$0	\$463	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$73,899	\$0	\$0	\$0	\$72,363	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$373,224	\$0	\$0	\$0	\$365,465	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$813,938	\$0	\$0	\$0	\$797,018	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$112,200	\$0	\$0	\$0	\$109,867	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$91,376	\$0	\$0	\$0	\$89,476	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$57,349	\$0	\$0	\$0	\$56,157	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$44,003	\$0	\$0	\$0	\$43,089	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$223	\$0	\$0	\$0	\$277	\$0	\$0
TOTAL				\$7,300,205	\$2,876,165			\$9,964,822	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	1,311	\$87,676	\$8,370	\$0	\$0	\$94,050	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$637	\$0	\$0	\$0	\$624	\$0	\$0
TOTAL				\$88,314	\$8,370			\$94,674	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	60,227	\$896,641	\$113,018	\$0	\$146,007	\$1,131,643	\$1,200,637	\$1,339,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$1,696	\$0	\$0	\$0	\$1,661	\$0	\$0
19 DIANE (SA)	1.22	0.00	66	\$644	\$0	\$0	\$0	\$631	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$379	\$0	\$0	\$0	\$371	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$7,601	\$0	\$0	\$0	\$7,443	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$2,498	\$0	\$0	\$0	\$2,446	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$19	\$0	\$0	\$0	\$18	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$31,650	\$0	\$0	\$0	\$30,992	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$480	\$0	\$0	\$0	\$470	\$0	\$0
26 FAIRBANKS (CITY)	6.94	4.60	30,462	\$2,037,222	\$512,634	\$0	\$0	\$2,496,849	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$21,838	\$18,492	\$0	\$0	\$39,492	\$29,890	\$30,951
TOTAL				\$3,000,672	\$644,144			\$3,712,020	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	1.42	0.00	1,924	\$17,537	\$0	\$9,337	\$0	\$26,316	\$0	\$26,875
29 HAINES (CITY)	7.62	5.58	1,366	\$91,354	\$16,528	\$0	\$0	\$105,640	\$65,721	\$68,658
TOTAL				\$108,891	\$16,528			\$131,956	\$65,721	\$95,533
30 JUNEAU (AW)	8.62	0.00	20,465	\$1,136,649	\$209,030	\$0	\$0	\$1,317,705	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$485,463	\$0	\$0	\$0	\$475,371	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$84,928	\$0	\$0	\$0	\$83,162	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$467	\$0	\$0	\$0	\$457	\$0	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$17,012	\$0	\$0	\$0	\$16,659	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$146,485	\$0	\$0	\$0	\$143,440	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$9,446	\$0	\$0	\$0	\$9,249	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$3,217	\$0	\$0	\$0	\$3,151	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$2,375	\$0	\$0	\$0	\$2,326	\$0	\$0
TOTAL				\$1,886,017	\$209,030			\$2,051,524	\$751,062	\$1,037,572

39	KENAI BOROUGH (AW)	0.00	0.00	24,611	\$0	\$314,975	\$0	\$0	\$308,427	\$470,590	\$576,418
40	CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$34,342	\$0	\$0	\$0	\$33,628	\$0	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$75,595	\$0	\$0	\$0	\$74,023	\$0	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$21,383	\$0	\$0	\$0	\$20,939	\$0	\$0
43	NORTH KENAI REC (SA)	0.84	0.00	3,995	\$3,655	\$0	\$0	\$0	\$3,579	\$0	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.00	675	\$44,399	\$0	\$0	\$0	\$43,476	\$0	\$0
45	HOMER (CITY)	11.26	5.74	1,802	\$120,513	\$13,754	\$0	\$0	\$131,476	\$74,774	\$74,774
46	KACHEMAK (CITY)	1.75	0.00	151	\$881	\$0	\$25,993	\$0	\$26,316	\$0	\$26,875
47	KENAI (CITY)	14.58	7.95	5,364	\$358,730	\$64,451	\$0	\$0	\$414,385	\$246,090	\$274,921
48	SELDOVIA (CITY)	14.48	2.58	612	\$40,929	\$10,013	\$0	\$0	\$49,883	\$26,132	\$26,132
49	SEWARD (CITY)	17.58	0.00	2,279	\$152,413	\$24,260	\$0	\$0	\$173,001	\$96,533	\$96,533
50	SOLDOTNA (CITY)	10.24	7.47	2,586	\$172,945	\$39,135	\$0	\$0	\$207,671	\$126,703	\$140,603

TOTAL \$1,025,790 \$466,590 \$1,486,810 \$1,040,825 \$1,216,259

51	KETCHIKAN BOROUGH (AW)	4.55	3.43	11,490	\$446,507	\$0	\$0	\$0	\$437,225	\$84,555	\$130,515
52	SHORELINE (SA)	1.00	0.00	550	\$4,716	\$0	\$0	\$0	\$4,617	\$0	\$0
53	KETCHIKAN (CITY)	9.67	8.90	7,928	\$530,204	\$159,756	\$0	\$0	\$675,617	\$393,632	\$425,344
54	SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$20,650	\$0	\$24,480	\$8,294	\$25,000

TOTAL \$981,428 \$164,106 \$1,141,541 \$486,481 \$580,859

55	KODIAK BOROUGH (AW)	1.83	0.00	7,901	\$47,714	\$166,949	\$0	\$0	\$210,201	\$207,791	\$224,778
56	FIRE DISTRICT (SA)	2.31	0.00	1,546	\$34,551	\$0	\$0	\$0	\$33,832	\$0	\$0
57	ROAD DISTRICT (SA)	0.64	0.00	312	\$1,767	\$0	\$0	\$0	\$1,730	\$0	\$0
58	KODIAK (CITY)	8.19	6.04	4,960	\$283,380	\$23,026	\$0	\$0	\$300,037	\$190,984	\$212,312
59	AKHIOK (CITY)	0.00	0.00	102	\$0	\$0	\$26,875	\$0	\$26,316	\$0	\$26,875
60	LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$26,875	\$0	\$26,316	\$1,841	\$26,875
61	OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$20,666	\$0	\$26,316	\$17,281	\$26,875
62	OUZINKIE (CITY)	0.00	368.44	170	\$11,369	\$0	\$15,505	\$0	\$26,316	\$2,284	\$26,875
63	PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$22,940	\$0	\$26,316	\$11,133	\$26,875

TOTAL \$378,782 \$200,118 \$677,383 \$431,316 \$571,465

64	MAT-SU BOROUGH (AW)	3.12	0.00	16,724	\$181,397	\$133,790	\$0	\$0	\$308,635	\$295,973	\$365,378
65	WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$25,582	\$0	\$0	\$0	\$25,050	\$0	\$0
66	BUTTE FIRE (SA)	0.59	0.00	1,818	\$7,023	\$0	\$0	\$0	\$6,877	\$0	\$0
67	SUTTON FIRE (SA)	1.71	0.00	594	\$14,215	\$0	\$0	\$0	\$13,919	\$0	\$0
68	OTHER AREA (SA)	0.17	0.00	12,924	\$10,290	\$0	\$0	\$0	\$10,076	\$0	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.00	223	\$4,744	\$0	\$0	\$0	\$4,645	\$0	\$0
70	GARDEN TERRACE (SA)	3.08	0.00	57	\$924	\$0	\$0	\$0	\$905	\$0	\$0
71	HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,498	\$41,357	\$41,357
72	PALMER (CITY)	4.25	8.69	1,859	\$124,325	\$26,222	\$0	\$0	\$147,418	\$86,977	\$86,977
73	WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,400	\$73,937	\$73,937

TOTAL \$368,502 \$262,321 \$630,427 \$498,246 \$567,651

74	NORTH SLOPE BOROUGH (AW)	5.55	0.11	9,139	\$15,189	\$65,510	\$0	\$227,493	\$301,786	\$308,193	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$33,437	\$0	\$32,742	\$0	\$33,437
76	BARROW (CITY)	0.00	52.37	2,306	\$154,219	\$0	\$0	\$0	\$151,013	\$38,553	\$38,553
77	KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$33,437	\$0	\$32,742	\$2,057	\$33,437
78	NUIQSUT (CITY)	0.00	0.00	152	\$0	\$0	\$33,437	\$0	\$32,742	\$0	\$33,437
79	POINT HOPE (CITY)	0.00	13.18	384	\$25,680	\$0	\$7,756	\$0	\$32,742	\$0	\$33,437
80	WAINWRIGHT (CITY)	0.00	33.34	341	\$22,805	\$0	\$10,632	\$0	\$32,742	\$0	\$33,437

TOTAL \$217,895 \$65,510 \$616,512 \$348,803 \$513,934

81	SITKA BOROUGH	2.10	3.86	7,650	\$223,071	\$133,982	\$0	\$26,940	\$376,011	\$383,994	\$455,426
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.04	2,406	\$160,907	\$119,038	\$0	\$0	\$274,126	\$211,729	\$222,797
83	CRAIG	5.83	8.78	467	\$31,231	\$10,405	\$0	\$0	\$40,771	\$26,050	\$26,050
84	DILLINGHAM	15.12	10.14	1,269	\$84,867	\$7,082	\$0	\$0	\$90,038	\$60,754	\$60,754
85	GALENA	0.00	14.02	631	\$42,199	\$19,134	\$0	\$0	\$60,058	\$41,499	\$41,499
86	HOONAH	0.00	8.62	848	\$56,712	\$0	\$0	\$0	\$55,533	\$28,715	\$28,715

87	HYDABURG	0.00	15.98	380	\$25,413	\$7,240	\$0	\$0	\$31,974	\$14,650	\$14,650
88	KAKE	0.00	1.14	679	\$25,227	\$1,587	\$0	\$0	\$26,256	\$20,256	\$20,256
89	KING COVE	2.00	2.91	408	\$27,286	\$5,050	\$0	\$0	\$31,663	\$21,275	\$21,275
90	KLAWOCK	0.00	3.41	323	\$21,601	\$6,535	\$0	\$0	\$27,551	\$14,449	\$14,449
91	NENANA	9.16	6.09	521	\$34,843	\$20,982	\$0	\$0	\$54,664	\$40,963	\$42,317
92	NOME	17.39	9.80	2,585	\$172,878	\$190,119	\$0	\$0	\$355,457	\$283,132	\$283,132
93	PELICAN	3.20	9.91	169	\$9,260	\$6,073	\$11,540	\$0	\$26,316	\$9,616	\$26,875
94	PETERSBURG	12.81	1.23	2,126	\$142,181	\$100,115	\$0	\$0	\$237,260	\$169,595	\$174,007
95	SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$27,300	\$0	\$31,824	\$22,194	\$32,500
96	SKAGWAY	9.40	3.40	854	\$35,899	\$19,618	\$0	\$0	\$54,364	\$48,537	\$50,373
97	UNALASKA	9.59	21.41	510	\$34,107	\$35,382	\$0	\$0	\$117,006	\$102,445	\$102,445

98	VALDEZ	4.43	0.00	7,400	\$23,513	\$119,481	\$0	\$134,285	\$271,516	\$417,165	\$452,709
99	ZONE I	1.88	0.00	1,000	\$138,577	\$0	\$0	\$0	\$135,696	\$0	\$0
100	ZONE II	0.57	0.00	1,000	\$1,307	\$0	\$0	\$0	\$1,280	\$0	\$0

TOTAL				\$163,398	\$119,481			\$408,493	\$417,165	\$452,709
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101	WRANGELL	5.87	9.30	1,152	\$210,797	\$99,458	\$0	\$0	\$303,807	\$209,010	\$215,551
102	ZONE II	2.02	0.00	797	\$15,779	\$0	\$0	\$0	\$15,451	\$0	\$0
103	ZONE III	4.11	0.00	100	\$1,416	\$0	\$0	\$0	\$1,387	\$0	\$0
104	ZONE IV	5.40	0.00	2,250	\$126,396	\$0	\$0	\$0	\$123,768	\$0	\$0

TOTAL				\$354,300	\$99,458			\$444,414	\$209,010	\$215,551
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105	YAKUTAT	11.60	4.56	442	\$29,559	\$0	\$0	\$0	\$28,945	\$0	\$0
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SECOND CLASS CITIES

106	AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$12,870	\$0	\$31,824	\$30,904	\$32,500
107	AKIAK	0.00	0.00	165	\$0	\$0	\$32,500	\$0	\$31,824	\$1,072	\$32,500
108	AKOLMIUT	0.00	0.54	608	\$3,956	\$62,757	\$0	\$15,408	\$80,415	\$82,122	\$82,122
109	ALAKANUK	0.00	1.31	527	\$8,264	\$12,480	\$11,755	\$0	\$31,824	\$29,265	\$32,500
110	ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
111	ALLAKAKET	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,742	\$2,741	\$33,437
112	AMBLER	0.00	0.91	217	\$2,373	\$14,339	\$16,224	\$0	\$32,742	\$22,531	\$33,437
113	ANDERSON	0.00	2.24	470	\$12,578	\$13,000	\$7,854	\$0	\$32,742	\$31,548	\$33,437
114	ANGOON	0.00	2.82	287	\$9,677	\$8,061	\$8,198	\$0	\$25,398	\$18,036	\$25,937
115	ANIAK	0.00	0.00	323	\$0	\$13,575	\$19,861	\$0	\$32,742	\$24,160	\$33,437
116	ANVIK	0.00	0.00	87	\$0	\$0	\$33,437	\$0	\$32,742	\$0	\$33,437
117	ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$27,300	\$0	\$31,824	\$10,583	\$32,500
118	BETHEL	0.00	12.61	3,409	\$227,985	\$116,025	\$0	\$0	\$336,859	\$264,487	\$273,351
119	BREVIK MISSION	0.00	0.00	120	\$0	\$5,580	\$25,982	\$0	\$30,906	\$8,534	\$31,562
120	BUCKLAND	0.00	1.99	172	\$4,106	\$0	\$29,330	\$0	\$32,742	\$0	\$33,437
121	CHEFORNAK	0.00	0.00	192	\$0	\$0	\$32,500	\$0	\$31,824	\$1,872	\$32,500
122	CHEVAK	0.00	1.86	447	\$9,955	\$0	\$22,544	\$0	\$31,824	\$9,878	\$32,500
123	CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$28,087	\$0	\$32,742	\$9,216	\$33,437
124	CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
125	DEERING	0.00	3.53	100	\$4,222	\$5,350	\$23,865	\$0	\$32,742	\$8,626	\$33,437
126	DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$9,970	\$2,852	\$30,945	\$31,602	\$35,705
127	DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$26,512	\$0	\$30,906	\$6,328	\$31,562
128	EAGLE	2.21	0.00	145	\$3,782	\$4,071	\$20,896	\$0	\$28,152	\$4,904	\$28,750
129	EK	0.00	1.60	195	\$3,733	\$0	\$28,766	\$0	\$31,824	\$6,211	\$32,500
130	EKWOK	0.00	0.00	109	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
131	ELIM	0.00	1.91	205	\$4,701	\$5,050	\$21,811	\$0	\$30,906	\$11,909	\$31,562
132	EMMONAK	0.00	4.46	545	\$29,038	\$4,699	\$0	\$0	\$33,036	\$16,744	\$16,744
133	FORT YUKON	0.00	8.33	637	\$42,600	\$30,856	\$0	\$0	\$71,930	\$53,434	\$53,434
134	FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$27,300	\$0	\$31,824	\$10,270	\$32,500
135	GAMBELL	0.00	2.68	412	\$13,200	\$0	\$18,361	\$0	\$30,906	\$6,241	\$31,562
136	GOLOVIN	0.00	0.00	118	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
137	GOODNEWS BAY	0.00	1.24	248	\$3,690	\$0	\$28,809	\$0	\$31,824	\$4,674	\$32,500
138	GRAYLING	0.00	0.00	167	\$0	\$0	\$33,437	\$0	\$32,742	\$2,402	\$33,437
139	HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$20,062	\$0	\$32,742	\$17,486	\$33,437
140	HOPPER BAY	0.00	2.52	590	\$17,823	\$0	\$14,676	\$0	\$31,824	\$0	\$32,500
141	HUGHES	0.00	0.00	98	\$0	\$0	\$33,437	\$0	\$32,742	\$1,638	\$33,437
142	HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$39,928	\$40,776	\$40,776
143	KALTAG	0.00	0.00	240	\$0	\$2,225	\$21,210	\$0	\$23,745	\$5,881	\$23,745

144	KASAAN	0.00	0.00	38	\$0	\$4,000	\$21,000	\$0	\$24,480	\$4,475	\$25,000
145	KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$32,742	\$17,545	\$33,437
146	KIVALINA	0.00	1.86	208	\$4,646	\$7,356	\$21,434	\$0	\$32,742	\$14,172	\$33,437
147	KOBUK	0.00	0.00	60	\$0	\$5,350	\$28,087	\$0	\$32,742	\$5,951	\$33,437
148	KOTLIK	0.00	1.94	284	\$6,595	\$5,200	\$20,704	\$0	\$31,824	\$11,476	\$32,500
149	KOTZEBUE	0.00	11.58	2,526	\$168,932	\$31,137	\$0	\$0	\$195,910	\$144,317	\$144,317
150	KOYUK	0.00	0.33	160	\$640	\$5,050	\$25,871	\$0	\$30,906	\$9,999	\$31,562
151	KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$28,087	\$0	\$32,742	\$6,179	\$33,437
152	KUPREANOF	0.00	0.00	42	\$0	\$0	\$25,937	\$0	\$25,398	\$0	\$25,937
153	KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$31,824	\$16,455	\$32,500
154	LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$28,087	\$0	\$32,742	\$12,262	\$33,437
155	MANDOKOTAK	0.00	0.90	225	\$2,422	\$0	\$29,139	\$0	\$30,906	\$5,539	\$31,562
156	MCGRATH	0.00	0.00	296	\$0	\$11,816	\$21,620	\$0	\$32,742	\$21,516	\$33,437
157	MEKORYUK	0.00	1.29	184	\$2,336	\$5,200	\$24,463	\$0	\$31,824	\$11,538	\$32,500
158	MOUNTAIN VILLAGE	0.00	4.79	513	\$29,415	\$5,200	\$0	\$0	\$33,896	\$22,873	\$22,873
159	NAPAKIAK	0.00	6.64	276	\$18,458	\$10,036	\$4,005	\$0	\$31,824	\$18,826	\$32,500
160	NAPASKIAK	0.00	0.00	210	\$0	\$0	\$32,500	\$0	\$31,824	\$5,323	\$32,500
161	NEWHALEN	0.00	0.00	89	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
162	NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
163	NEWTOK	0.00	0.00	124	\$0	\$0	\$32,500	\$0	\$31,824	\$0	\$32,500
164	NIGHTMUTE	0.00	2.54	123	\$3,733	\$0	\$28,766	\$0	\$31,824	\$799	\$32,500
165	NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$26,241	\$0	\$32,742	\$7,764	\$33,437
166	NONDALTON	0.00	0.00	226	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
167	NOORVIK	0.00	2.26	527	\$14,258	\$9,763	\$9,415	\$0	\$32,742	\$28,443	\$33,437
168	NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$32,742	\$10,439	\$33,437
169	PILOT STATION	0.00	0.25	301	\$924	\$1,950	\$29,625	\$0	\$31,824	\$12,320	\$32,500
170	PLATINUM	0.00	0.00	59	\$0	\$0	\$32,500	\$0	\$31,824	\$1,879	\$32,500
171	PORT ALEXANDER	0.00	2.52	51	\$1,539	\$0	\$24,398	\$0	\$25,398	\$661	\$25,937
172	PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,702	\$51,778	\$51,778
173	QUINHAGAK	0.00	1.03	395	\$4,898	\$5,512	\$22,089	\$0	\$31,824	\$15,525	\$32,500
174	RUBY	0.00	0.00	219	\$0	\$0	\$33,437	\$0	\$32,742	\$3,662	\$33,437
175	RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$30,784	\$0	\$31,824	\$2,126	\$32,500
176	SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$26,512	\$0	\$30,906	\$10,121	\$31,562
177	SAINT PAUL	0.00	5.75	550	\$36,782	\$68,999	\$0	\$0	\$103,583	\$85,410	\$85,410
178	SAND POINT	0.00	18.57	544	\$36,381	\$25,691	\$0	\$0	\$60,782	\$40,458	\$40,458
179	SAVDONGA	0.00	0.65	409	\$3,186	\$5,050	\$23,325	\$0	\$30,906	\$17,701	\$31,562
180	SCAMMON BAY	0.00	1.42	193	\$3,280	\$0	\$29,219	\$0	\$31,824	\$6,147	\$32,500
181	SELAWIK	0.00	12.52	521	\$24,843	\$0	\$0	\$0	\$34,118	\$17,073	\$17,073
182	SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$21,366	\$0	\$32,742	\$14,897	\$33,437
183	SHAKTOOLIK	0.00	0.96	160	\$1,846	\$0	\$29,715	\$0	\$30,906	\$0	\$31,562
184	SHELDON POINT	0.00	0.00	136	\$0	\$0	\$32,500	\$0	\$31,824	\$0	\$32,500
185	SHISHMAREF	0.00	2.18	326	\$8,505	\$8,534	\$14,522	\$0	\$30,906	\$19,441	\$31,562
186	SHUNGNAK	0.00	2.18	182	\$4,748	\$5,350	\$23,338	\$0	\$32,742	\$9,488	\$33,437
187	STEBBINS	0.00	1.03	298	\$3,687	\$0	\$27,875	\$0	\$30,906	\$9,217	\$31,562
188	TANANA	0.00	1.61	499	\$9,601	\$22,169	\$1,666	\$0	\$32,742	\$25,506	\$33,437
189	TELLER	0.00	1.09	219	\$2,852	\$10,144	\$18,566	\$0	\$30,906	\$14,844	\$31,562
190	TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$24,381	\$0	\$25,398	\$6,131	\$25,937
191	TOGIAK	0.00	2.85	419	\$14,269	\$0	\$17,292	\$0	\$30,906	\$10,315	\$31,562
192	TOKSOOK BAY	0.00	2.16	317	\$8,210	\$5,200	\$19,089	\$0	\$31,824	\$16,121	\$32,500
193	TULUKSAK	0.00	0.00	202	\$0	\$0	\$32,500	\$0	\$31,824	\$0	\$32,500
194	TUNUNAK	0.00	0.52	299	\$1,870	\$5,200	\$25,429	\$0	\$31,824	\$12,780	\$32,500
195	UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$32,946	\$33,645	\$33,645
196	UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,742	\$2,741	\$33,437
197	WALES	0.00	0.89	109	\$1,167	\$0	\$30,395	\$0	\$30,906	\$0	\$31,562
198	WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$30,906	\$0	\$31,562
199	WHITTIER	0.00	5.13	292	\$14,335	\$22,712	\$0	\$0	\$36,278	\$33,961	\$33,961
200	EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$64,961	\$66,341	\$66,341

TOTAL \$17,878,134 \$6,765,093 \$2,356,318 \$573,652 \$27,000,000 \$18,349,049 \$24,440,660

LOCAL EFFORT SET TO 20

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MAY 5, 1978

MINIMUM ENTITLEMENT IS \$25,000 X COLA  
LOCAL EFFORT LIMIT SET TO 20  
CHAPTER 88 PRORATION FACTOR IS 3.486 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
PRORATION FACTOR FOR SECTION 10 IS .982479795

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'78 HB 70 ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	2.93	0.00	180,653	\$2,464,819	\$2,876,165	\$0	\$0	\$5,247,408	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$2,093,532	\$0	\$0	\$0	\$2,056,852	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$103,629	\$0	\$0	\$0	\$101,814	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$1,188,194	\$0	\$0	\$0	\$1,167,377	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$5,691	\$0	\$0	\$0	\$5,592	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$613	\$0	\$0	\$0	\$602	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$77,040	\$0	\$0	\$0	\$75,690	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$359,313	\$0	\$0	\$0	\$353,018	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$713,283	\$0	\$0	\$0	\$700,786	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$106,901	\$0	\$0	\$0	\$105,087	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$88,056	\$0	\$0	\$0	\$86,513	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$50,521	\$0	\$0	\$0	\$49,636	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$42,844	\$0	\$0	\$0	\$42,094	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$512	\$0	\$0	\$0	\$503	\$0	\$0
				TOTAL	\$7,295,014	\$2,876,165		\$9,992,978	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	1,311	\$91,402	\$8,370	\$0	\$0	\$98,025	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$855	\$0	\$0	\$0	\$840	\$0	\$0
				TOTAL	\$92,258	\$8,370		\$98,865	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	60,227	\$853,127	\$113,018	\$0	\$195,803	\$1,141,591	\$1,200,637	\$1,330,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$1,283	\$0	\$0	\$0	\$1,261	\$0	\$0
19 DIANE (SA)	1.22	0.00	66	\$525	\$0	\$0	\$0	\$516	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$329	\$0	\$0	\$0	\$323	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$5,885	\$0	\$0	\$0	\$5,782	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$1,936	\$0	\$0	\$0	\$1,902	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$39	\$0	\$0	\$0	\$38	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$28,044	\$0	\$0	\$0	\$27,552	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$644	\$0	\$0	\$0	\$633	\$0	\$0
26 FAIRBANKS (CITY)	6.94	4.60	30,462	\$1,879,926	\$512,634	\$0	\$0	\$2,350,642	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$27,268	\$18,492	\$0	\$0	\$44,959	\$29,890	\$30,951
				TOTAL	\$2,799,011	\$644,144		\$3,575,204	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	1.42	0.00	1,924	\$17,192	\$0	\$9,682	\$0	\$26,404	\$0	\$26,875
29 HAINES (CITY)	7.62	5.58	1,366	\$95,237	\$16,528	\$0	\$0	\$109,807	\$65,721	\$68,658
				TOTAL	\$112,430	\$16,528		\$136,211	\$65,721	\$95,533
30 JUNEAU (AW)	8.62	0.00	20,465	\$1,001,531	\$209,030	\$0	\$0	\$1,189,357	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$475,688	\$0	\$0	\$0	\$467,353	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$68,026	\$0	\$0	\$0	\$66,834	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$535	\$0	\$0	\$0	\$525	\$0	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$16,928	\$0	\$0	\$0	\$16,631	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$124,511	\$0	\$0	\$0	\$122,329	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$8,165	\$0	\$0	\$0	\$8,022	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$2,990	\$0	\$0	\$0	\$2,937	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$2,549	\$0	\$0	\$0	\$2,505	\$0	\$0
				TOTAL	\$1,700,926	\$209,030		\$1,876,493	\$751,062	\$1,037,572

39	KENAI BOROUGH (AW)	0.00	0.00	24,611	\$0	\$314,375	\$0	\$0	\$209,456	\$470,590	\$576,418
40	CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$27,357	\$0	\$0	\$0	\$26,878	\$0	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$69,231	\$0	\$0	\$0	\$68,018	\$0	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$49,536	\$0	\$0	\$0	\$48,668	\$0	\$0
43	NORTH KENAI REC (SA)	0.84	0.00	3,995	\$8,688	\$0	\$0	\$0	\$8,536	\$0	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.00	675	\$35,748	\$0	\$0	\$0	\$35,121	\$0	\$0
45	HOMER (CITY)	11.26	5.74	1,802	\$125,635	\$13,754	\$0	\$0	\$136,947	\$74,774	\$74,774
46	KACHEMAK (CITY)	1.75	0.00	151	\$1,436	\$0	\$25,438	\$0	\$26,404	\$0	\$26,875
47	KENAI (CITY)	14.58	7.95	5,364	\$373,978	\$64,451	\$0	\$0	\$430,748	\$246,090	\$274,921
48	SELDOVIA (CITY)	14.48	2.58	612	\$42,668	\$10,013	\$0	\$0	\$51,759	\$26,132	\$26,132
49	SEWARD (CITY)	17.58	0.00	2,279	\$158,891	\$24,260	\$0	\$0	\$179,943	\$96,533	\$96,533
50	SOLDOTNA (CITY)	10.24	7.47	2,586	\$180,295	\$39,135	\$0	\$0	\$215,586	\$126,703	\$140,603

TOTAL \$1,073,469 \$466,590 \$1,538,070 \$1,040,825 \$1,216,259

51	KETCHIKAN BOROUGH (AW)	4.55	3.43	11,490	\$483,234	\$0	\$0	\$0	\$474,768	\$84,555	\$130,515
52	SHORELINE (SA)	1.00	0.00	550	\$4,230	\$0	\$0	\$0	\$4,156	\$0	\$0
53	KETCHIKAN (CITY)	9.67	8.90	7,928	\$552,740	\$159,756	\$0	\$0	\$700,013	\$393,632	\$425,344
54	SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$20,650	\$0	\$24,561	\$8,294	\$25,000

TOTAL \$1,040,205 \$164,106 \$1,203,500 \$486,481 \$580,859

55	KODIAK BOROUGH (AW)	1.83	0.00	7,901	\$54,734	\$166,949	\$0	\$0	\$217,799	\$207,791	\$224,778
56	FIRE DISTRICT (SA)	2.31	0.00	1,546	\$28,339	\$0	\$0	\$0	\$27,843	\$0	\$0
57	ROAD DISTRICT (SA)	0.64	0.00	312	\$1,479	\$0	\$0	\$0	\$1,453	\$0	\$0
58	KODIAK (CITY)	8.19	6.04	4,960	\$288,767	\$23,026	\$0	\$0	\$306,331	\$190,984	\$212,312
59	AKHIK (CITY)	0.00	0.00	102	\$0	\$0	\$26,875	\$0	\$26,404	\$0	\$26,875
60	LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$26,875	\$0	\$26,404	\$1,841	\$26,875
61	OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$20,666	\$0	\$26,404	\$17,281	\$26,875
62	DUZINKIE (CITY)	0.00	368.44	170	\$11,852	\$0	\$15,022	\$0	\$26,404	\$2,284	\$26,875
63	PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$22,940	\$0	\$26,404	\$11,133	\$26,875

TOTAL \$385,173 \$200,118 \$685,449 \$431,316 \$571,465

64	MAT-SU BOROUGH (AW)	3.12	0.00	16,724	\$246,939	\$133,790	\$0	\$0	\$374,059	\$295,973	\$365,378
65	WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$26,062	\$0	\$0	\$0	\$25,606	\$0	\$0
66	BUTTE FIRE (SA)	0.59	0.00	1,818	\$7,227	\$0	\$0	\$0	\$7,101	\$0	\$0
67	SUTTON FIRE (SA)	1.71	0.00	594	\$11,773	\$0	\$0	\$0	\$11,567	\$0	\$0
68	OTHER AREA (SA)	0.17	0.00	12,924	\$12,403	\$0	\$0	\$0	\$12,136	\$0	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.00	223	\$4,185	\$0	\$0	\$0	\$4,112	\$0	\$0
70	GARDEN TERRACE (SA)	3.08	0.00	57	\$1,035	\$0	\$0	\$0	\$1,017	\$0	\$0
71	HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,633	\$41,357	\$41,357
72	PALMER (CITY)	4.25	8.69	1,859	\$129,609	\$26,222	\$0	\$0	\$153,102	\$86,977	\$86,977
73	WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,642	\$73,937	\$73,937

TOTAL \$439,237 \$262,321 \$702,027 \$498,246 \$567,651

74	NORTH SLOPE BOROUGH (AW)	5.55	0.11	9,139	\$175,319	\$65,510	\$0	\$67,363	\$302,793	\$308,193	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$33,437	\$0	\$32,851	\$0	\$33,437
76	BARROW (CITY)	0.00	52.37	2,306	\$160,774	\$0	\$0	\$0	\$157,957	\$38,553	\$38,553
77	KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$33,437	\$0	\$32,851	\$2,057	\$33,437
78	NUIQSUT (CITY)	0.00	0.00	152	\$0	\$0	\$33,437	\$0	\$32,851	\$0	\$33,437
79	POINT HOPE (CITY)	0.00	13.18	384	\$26,772	\$0	\$6,665	\$0	\$32,851	\$0	\$33,437
80	WAINWRIGHT (CITY)	0.00	33.34	341	\$23,774	\$0	\$9,662	\$0	\$32,851	\$0	\$33,437

TOTAL \$386,640 \$65,510 \$625,009 \$348,803 \$513,934

81	SITKA BOROUGH	2.10	3.86	7,650	\$223,234	\$133,982	\$0	\$26,776	\$377,266	\$383,994	\$455,426
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.04	2,406	\$167,746	\$119,038	\$0	\$0	\$281,760	\$211,729	\$222,797
83	CRAIG	5.83	8.78	467	\$32,559	\$10,405	\$0	\$0	\$42,711	\$26,050	\$26,050
84	DILLINGHAM	15.12	10.14	1,269	\$88,474	\$7,082	\$0	\$0	\$93,883	\$60,754	\$60,754
85	GALENA	0.00	14.02	631	\$43,993	\$19,134	\$0	\$0	\$62,021	\$41,499	\$41,499
86	HOONAH	0.00	8.62	848	\$59,122	\$0	\$0	\$0	\$58,086	\$28,715	\$28,715

87	HYDABURG	0.00	15.98	380	\$26,493	\$7,240	\$0	\$33,142	\$14,650	\$14,650	
88	KAKE	0.00	1.14	679	\$20,464	\$1,587	\$3,885	\$0	\$25,483	\$20,256	\$25,937
89	KING COVE	2.00	2.91	408	\$27,464	\$5,050	\$0	\$0	\$31,944	\$21,275	\$21,275
90	KLAWOCK	0.00	3.41	323	\$22,519	\$6,535	\$0	\$0	\$28,545	\$14,449	\$14,449
91	NENANA	9.16	6.09	521	\$36,324	\$20,982	\$0	\$0	\$56,002	\$40,963	\$42,317
92	NOME	17.39	9.80	2,585	\$180,226	\$190,119	\$0	\$0	\$363,857	\$283,132	\$283,132
93	PELICAN	3.20	9.91	169	\$11,782	\$6,073	\$9,018	\$0	\$26,404	\$9,616	\$26,875
94	PETERSBURG	12.81	1.23	2,126	\$148,224	\$100,115	\$0	\$0	\$243,989	\$169,595	\$174,007
95	SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$27,300	\$0	\$31,930	\$22,194	\$32,500
96	SKAGWAY	9.40	3.40	854	\$40,663	\$19,618	\$0	\$0	\$59,226	\$48,537	\$50,373
97	UNALASKA	9.59	21.41	510	\$35,557	\$85,382	\$0	\$0	\$118,821	\$102,445	\$102,445

98	VALDEZ	4.43	0.00	7,483	\$42,899	\$119,481	\$0	\$152,826	\$309,685	\$417,165	\$452,709
99	ZONE I	1.88	0.00	6,683	\$100,769	\$0	\$0	\$0	\$99,004	\$0	\$0
100	ZONE II	0.57	0.00	700	\$1,187	\$0	\$0	\$0	\$1,166	\$0	\$0

TOTAL					\$144,857	\$119,481			\$409,856	\$417,165	\$452,709
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101	WRANGELL	5.87	9.30	3,152	\$219,757	\$99,458	\$0	\$0	\$313,623	\$209,010	\$215,551
102	ZONE II	2.02	0.00	797	\$13,298	\$0	\$0	\$0	\$13,065	\$0	\$0
103	ZONE III	4.11	0.00	100	\$1,691	\$0	\$0	\$0	\$1,661	\$0	\$0
104	ZONE IV	5.40	0.00	2,250	\$105,050	\$0	\$0	\$0	\$103,210	\$0	\$0

TOTAL					\$339,798	\$99,458			\$431,561	\$209,010	\$215,551
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105	YAKUTAT	11.60	4.56	442	\$30,816	\$0	\$0	\$0	\$30,276	\$0	\$0
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SECOND CLASS CITIES

106	AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$12,870	\$0	\$31,930	\$30,904	\$32,500
107	AKIAK	0.00	0.00	165	\$0	\$0	\$32,500	\$0	\$31,930	\$1,072	\$32,500
108	AKOLMIUT	0.00	0.54	608	\$4,354	\$62,757	\$0	\$15,010	\$80,683	\$82,122	\$82,122
109	ALAKANUK	0.00	1.31	527	\$12,851	\$12,480	\$7,168	\$0	\$31,930	\$29,265	\$32,500
110	ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
111	ALLAKAKET	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,851	\$2,741	\$33,437
112	AMBLER	0.00	0.91	217	\$2,677	\$14,839	\$15,920	\$0	\$32,851	\$22,531	\$33,437
113	ANDERSON	0.00	2.24	470	\$10,275	\$13,004	\$10,157	\$0	\$32,851	\$31,548	\$33,437
114	ANGOON	0.00	2.82	287	\$12,994	\$8,061	\$4,881	\$0	\$25,483	\$18,036	\$25,937
115	ANIAK	0.00	0.00	323	\$0	\$13,575	\$19,861	\$0	\$32,851	\$24,160	\$33,437
116	ANVIK	0.00	0.00	87	\$0	\$0	\$33,437	\$0	\$32,851	\$0	\$33,437
117	ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$27,300	\$0	\$31,930	\$10,583	\$32,500
118	BETHEL	0.00	12.61	3,409	\$237,675	\$116,025	\$0	\$0	\$347,503	\$264,487	\$273,351
119	BREVIK MISSION	0.00	0.00	120	\$0	\$5,580	\$25,982	\$0	\$31,009	\$8,534	\$31,562
120	BUCKLAND	0.00	1.99	172	\$4,305	\$0	\$29,132	\$0	\$32,851	\$0	\$33,437
121	CHEFORNAK	0.00	0.00	192	\$0	\$0	\$32,500	\$0	\$31,930	\$1,872	\$32,500
122	CHEVAK	0.00	1.86	447	\$11,757	\$0	\$20,742	\$0	\$31,930	\$9,878	\$32,500
123	CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$28,087	\$0	\$32,851	\$9,216	\$33,437
124	CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
125	DEERING	0.00	3.53	100	\$3,682	\$5,350	\$24,404	\$0	\$32,851	\$8,626	\$33,437
126	DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$9,970	\$2,852	\$31,048	\$31,602	\$35,705
127	DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$26,512	\$0	\$31,009	\$6,328	\$31,562
128	EAGLE	2.21	0.00	145	\$4,141	\$4,071	\$20,537	\$0	\$28,246	\$4,904	\$28,750
129	EEK	0.00	1.60	195	\$3,982	\$0	\$28,517	\$0	\$31,930	\$6,211	\$32,500
130	EKWOK	0.00	0.00	109	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
131	ELIM	0.00	1.91	205	\$4,392	\$5,050	\$22,119	\$0	\$31,009	\$11,909	\$31,562
132	EMMONAK	0.00	4.46	545	\$37,997	\$4,699	\$0	\$0	\$41,948	\$16,744	\$16,744
133	FORT YUKON	0.00	8.33	637	\$44,411	\$30,856	\$0	\$0	\$73,949	\$53,434	\$53,434
134	FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$27,300	\$0	\$31,930	\$10,270	\$32,500
135	GAMBELL	0.00	2.68	412	\$12,476	\$0	\$19,085	\$0	\$31,009	\$6,241	\$31,562
136	GOLOVIN	0.00	0.00	118	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
137	GODDNEWS BAY	0.00	1.24	248	\$3,535	\$0	\$28,904	\$0	\$31,930	\$4,674	\$32,500
138	GRAYLING	0.00	0.00	167	\$0	\$0	\$33,437	\$0	\$32,851	\$2,402	\$33,437
139	HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$20,062	\$0	\$32,851	\$17,486	\$33,437
140	HOOPER BAY	0.00	2.52	590	\$22,535	\$0	\$9,964	\$0	\$31,930	\$0	\$32,500
141	HUGHES	0.00	0.00	98	\$0	\$0	\$33,437	\$0	\$32,851	\$1,638	\$33,437
142	HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$40,061	\$40,776	\$40,776
143	KALTAG	0.00	0.00	240	\$0	\$2,226	\$31,210	\$0	\$32,851	\$6,881	\$33,437

144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$21,000	\$0	\$24,561	\$4,475	\$25,000
145 KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$32,851	\$17,545	\$33,437
146 KIVALINA	0.00	1.86	208	\$4,752	\$7,356	\$21,328	\$0	\$32,851	\$14,172	\$33,437
147 KOBUK	0.00	0.00	60	\$0	\$5,350	\$28,087	\$0	\$32,851	\$5,951	\$33,437
148 KOTLIK	0.00	1.94	284	\$10,531	\$5,200	\$16,768	\$0	\$21,930	\$11,476	\$32,500
149 KOTZEBUE	0.00	11.58	2,526	\$176,112	\$31,137	\$0	\$0	\$203,618	\$144,317	\$144,317
150 KOYUK	0.00	0.33	160	\$770	\$5,050	\$25,741	\$0	\$31,009	\$9,999	\$31,562
151 KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$28,087	\$0	\$32,851	\$6,179	\$33,437
152 KUPREANOF	0.00	0.00	42	\$0	\$0	\$25,937	\$0	\$25,483	\$0	\$25,937
153 KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$31,930	\$16,455	\$32,500
154 LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$28,087	\$0	\$32,851	\$12,262	\$33,437
155 MANOKOTAK	0.00	0.90	225	\$2,692	\$0	\$28,870	\$0	\$31,009	\$5,539	\$31,562
156 MCGRATH	0.00	0.00	290	\$0	\$11,816	\$21,620	\$0	\$32,851	\$21,516	\$33,437
157 MEKORYUK	0.00	1.29	184	\$2,726	\$5,200	\$24,573	\$0	\$31,930	\$11,538	\$32,500
158 MOUNTAIN VILLAGE	0.00	4.79	513	\$35,766	\$5,200	\$0	\$0	\$40,248	\$22,873	\$22,873
159 NAPAKIAK	0.00	6.64	276	\$19,242	\$10,036	\$3,221	\$0	\$31,930	\$18,826	\$32,500
160 NAPASKIAK	0.00	0.00	210	\$0	\$0	\$32,500	\$0	\$31,930	\$5,323	\$32,500
161 NEWHALEN	0.00	0.00	89	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
162 NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
163 NEWTOK	0.00	0.00	124	\$0	\$0	\$32,500	\$0	\$31,930	\$0	\$32,500
164 NIGHTMUTE	0.00	2.54	123	\$3,863	\$0	\$28,636	\$0	\$31,930	\$799	\$32,500
165 NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$26,241	\$0	\$32,851	\$7,764	\$33,437
166 NONDALTON	0.00	0.00	226	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
167 NOORVIK	0.00	2.26	527	\$13,573	\$9,763	\$10,100	\$0	\$32,851	\$28,443	\$33,437
168 NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$32,851	\$10,439	\$33,437
169 PILOT STATION	0.00	0.25	301	\$1,589	\$1,950	\$28,900	\$0	\$31,930	\$12,320	\$32,500
170 PLATINUM	0.00	0.00	59	\$0	\$0	\$32,500	\$0	\$31,930	\$1,879	\$32,500
171 PORT ALEXANDER	0.00	2.52	51	\$1,185	\$0	\$24,751	\$0	\$25,483	\$661	\$25,937
172 PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,871	\$51,778	\$51,778
173 QUINHAGAK	0.00	1.03	395	\$4,879	\$5,512	\$22,108	\$0	\$31,930	\$15,525	\$32,500
174 RUBY	0.00	0.00	219	\$0	\$0	\$33,437	\$0	\$32,851	\$3,662	\$33,437
175 RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$30,784	\$0	\$31,930	\$2,126	\$32,500
176 SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$26,512	\$0	\$31,009	\$10,121	\$31,562
177 SAINT PAUL	0.00	5.75	550	\$31,361	\$68,999	\$0	\$0	\$98,602	\$85,410	\$85,410
178 SAND POINT	0.00	18.57	544	\$37,927	\$25,691	\$0	\$0	\$62,504	\$40,458	\$40,458
179 SAVDONGA	0.00	0.65	409	\$2,941	\$5,050	\$23,570	\$0	\$31,009	\$17,701	\$31,562
180 SCAMMON BAY	0.00	1.42	193	\$5,003	\$0	\$27,496	\$0	\$31,930	\$6,147	\$32,500
181 SELAWIK	0.00	12.52	521	\$36,324	\$0	\$0	\$0	\$35,687	\$17,073	\$17,073
182 SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$21,366	\$0	\$32,851	\$14,897	\$33,437
183 SHAKTOOLIK	0.00	0.96	160	\$1,901	\$0	\$29,660	\$0	\$31,009	\$0	\$31,562
184 SHELDON POINT	0.00	0.00	136	\$0	\$0	\$32,500	\$0	\$31,930	\$0	\$32,500
185 SHISHMAREF	0.00	2.18	326	\$8,567	\$8,534	\$14,460	\$0	\$31,009	\$19,441	\$31,562
186 SHUNGNAK	0.00	2.18	182	\$4,503	\$5,350	\$23,583	\$0	\$32,851	\$9,488	\$33,437
187 STEBBINS	0.00	1.03	298	\$3,763	\$0	\$27,798	\$0	\$31,009	\$9,217	\$31,562
188 TANANA	0.00	1.61	499	\$7,744	\$22,169	\$3,524	\$0	\$32,851	\$25,506	\$33,437
189 TELLER	0.00	1.09	219	\$3,028	\$10,144	\$18,389	\$0	\$31,009	\$14,844	\$31,562
190 TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$24,381	\$0	\$25,483	\$6,131	\$25,937
191 TOGIAK	0.00	2.85	419	\$14,647	\$0	\$16,915	\$0	\$31,009	\$10,315	\$31,562
192 TOKSOOK BAY	0.00	2.16	317	\$10,439	\$5,200	\$16,860	\$0	\$31,930	\$16,121	\$32,500
193 TULUKSAK	0.00	0.00	202	\$0	\$0	\$32,500	\$0	\$31,930	\$0	\$32,500
194 TUNUNAK	0.00	0.52	299	\$1,977	\$5,200	\$25,322	\$0	\$31,930	\$12,780	\$32,500
195 UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$33,056	\$33,645	\$33,645
196 UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,851	\$2,741	\$33,437
197 WALES	0.00	0.89	109	\$1,157	\$0	\$30,404	\$0	\$31,009	\$0	\$31,562
198 WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$31,009	\$0	\$31,562
199 WHITTIER	0.00	5.13	292	\$10,893	\$22,712	\$0	\$356	\$33,366	\$33,961	\$33,961
200 EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,178	\$66,341	\$66,341

TOTAL \$17,898,610 \$6,765,093 \$2,336,124 \$481,653 \$27,000,000 \$18,349,049 \$24,446,341

PER CAPITA INCOME NOT INCLUDED

Return to ANNETTE SMITH



PER CAPITA INCOME NOT INCLUDED  
 MINIMUM ENTITLEMENT IS \$15,000 X COLA  
 LOCAL EFFORT LIMIT SET TO 25  
 CHAPTER 88 PRORATION FACTOR IS 2.85313 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
 PRORATION FACTOR FOR SECTION 10 IS .980315127

PREPARED BY  
 LEGISLATIVE AFFAIRS AGENCY  
 RESEARCH DIVISION  
 MAY 3, 1978

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'78 HB 70 ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	2.93	0.00	180,653	\$2,578,563	\$2,876,165	\$0	\$0	\$5,347,353	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$2,216,669	\$0	\$0	\$0	\$2,173,035	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$91,988	\$0	\$0	\$0	\$90,177	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$1,223,058	\$0	\$0	\$0	\$1,198,983	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$4,742	\$0	\$0	\$0	\$4,648	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$504	\$0	\$0	\$0	\$494	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$78,817	\$0	\$0	\$0	\$77,266	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$398,062	\$0	\$0	\$0	\$390,227	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$868,106	\$0	\$0	\$0	\$851,018	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$119,667	\$0	\$0	\$0	\$117,311	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$97,457	\$0	\$0	\$0	\$95,539	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$61,166	\$0	\$0	\$0	\$59,902	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$46,932	\$0	\$0	\$0	\$46,008	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$301	\$0	\$0	\$0	\$295	\$0	\$0
			TOTAL	\$7,786,040	\$2,876,165			\$10,452,321	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	1,311	\$93,511	\$8,370	\$0	\$0	\$99,876	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$680	\$0	\$0	\$0	\$666	\$0	\$0
			TOTAL	\$94,191	\$8,370			\$100,543	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	60,227	\$956,314	\$113,018	\$0	\$83,342	\$1,129,984	\$1,200,637	\$1,339,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$1,809	\$0	\$0	\$0	\$1,773	\$0	\$0
19 DIANE (SA)	1.22	0.00	60	\$687	\$0	\$0	\$0	\$673	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$404	\$0	\$0	\$0	\$396	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$8,107	\$0	\$0	\$0	\$7,947	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$2,664	\$0	\$0	\$0	\$2,612	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$20	\$0	\$0	\$0	\$19	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$33,756	\$0	\$0	\$0	\$33,092	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$512	\$0	\$0	\$0	\$502	\$0	\$0
26 FAIRBANKS (CITY)	6.94	4.60	30,462	\$2,172,801	\$512,634	\$0	\$0	\$2,632,573	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$23,291	\$18,492	\$0	\$0	\$40,961	\$29,890	\$30,951
			TOTAL	\$3,200,370	\$644,144			\$3,850,533	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	1.42	0.00	1,924	\$18,704	\$0	\$0	\$0	\$18,335	\$0	\$0
29 HAINES (CITY)	7.62	5.58	1,366	\$97,434	\$16,528	\$0	\$0	\$111,719	\$65,721	\$68,658
			TOTAL	\$116,138	\$16,528			\$130,055	\$65,721	\$68,658
30 JUNEAU (AW)	8.62	0.00	20,465	\$1,212,294	\$209,030	\$0	\$0	\$1,393,346	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$517,771	\$0	\$0	\$0	\$507,579	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$90,580	\$0	\$0	\$0	\$88,797	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$498	\$0	\$0	\$0	\$488	\$0	\$0
34 JUNEAU SA4	2.38	0.00	1,370	\$18,145	\$0	\$0	\$0	\$17,787	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$156,234	\$0	\$0	\$0	\$153,158	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$10,074	\$0	\$0	\$0	\$9,876	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$1,432	\$0	\$0	\$0	\$3,364	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$2,533	\$0	\$0	\$0	\$2,483	\$0	\$0

			TOTAL	\$2,011,565	\$209,030		\$2,176,883	\$751,062	\$1,037,572	
39 KENAI BOROUGH (AW)	0.00	0.00	24,611	\$0	\$314,975	\$0	\$0	\$308,774	\$470,590	\$576,418
40 CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$36,628	\$0	\$0	\$0	\$35,907	\$0	\$0
41 SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$80,626	\$0	\$0	\$0	\$79,038	\$0	\$0
42 NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$22,806	\$0	\$0	\$0	\$22,358	\$0	\$0
43 NORTH KENAI REC (SA)	0.84	0.00	3,995	\$3,898	\$0	\$0	\$0	\$3,822	\$0	\$0
44 BEAR CREEK FIRE (SA)	5.43	0.00	675	\$47,354	\$0	\$0	\$0	\$46,422	\$0	\$0
45 HOMER (CITY)	11.26	5.74	1,802	\$128,533	\$13,754	\$0	\$0	\$139,487	\$74,774	\$74,774
46 KACHEMAK (CITY)	1.75	0.00	151	\$940	\$0	\$15,184	\$0	\$15,807	\$0	\$26,875
47 KENAI (CITY)	14.58	7.95	5,364	\$382,604	\$64,451	\$0	\$0	\$438,256	\$246,090	\$274,921
48 COLDVIA (CITY)	14.48	2.58	612	\$43,652	\$10,013	\$0	\$0	\$52,610	\$26,132	\$26,132
49 SEWARD (CITY)	17.58	0.00	2,279	\$162,557	\$24,260	\$0	\$0	\$183,140	\$96,533	\$96,533
50 SOLDOTNA (CITY)	10.24	7.47	2,586	\$184,454	\$39,135	\$0	\$0	\$219,183	\$126,703	\$140,603
			TOTAL	\$1,094,057	\$466,590		\$1,544,813	\$1,040,825	\$1,216,259	
51 KETCHIKAN BOROUGH (AW)	4.55	3.43	11,490	\$476,223	\$0	\$0	\$0	\$466,848	\$84,555	\$130,515
52 SHORELINE (SA)	1.00	0.00	550	\$5,029	\$0	\$0	\$0	\$4,930	\$0	\$0
53 KETCHIKAN (CITY)	9.67	8.90	7,928	\$565,490	\$159,756	\$0	\$0	\$710,909	\$393,632	\$425,344
54 SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$10,650	\$0	\$14,704	\$8,294	\$25,000
			TOTAL	\$1,046,743	\$164,106		\$1,197,454	\$486,481	\$580,859	
55 KODIAK BOROUGH (AW)	1.83	0.00	7,901	\$50,889	\$116,949	\$0	\$0	\$213,551	\$207,791	\$224,778
56 FIRE DISTRICT (SA)	2.31	0.00	1,546	\$36,850	\$0	\$0	\$0	\$36,125	\$0	\$0
57 ROAD DISTRICT (SA)	0.64	0.00	312	\$1,885	\$0	\$0	\$0	\$1,848	\$0	\$0
58 KODIAK (CITY)	8.19	6.04	4,960	\$302,239	\$23,026	\$0	\$0	\$318,863	\$190,984	\$212,312
59 AKHIK (CITY)	0.00	0.00	102	\$0	\$0	\$16,125	\$0	\$15,807	\$0	\$26,875
60 LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$16,125	\$0	\$15,807	\$1,841	\$26,875
61 OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$9,916	\$0	\$15,807	\$17,281	\$26,875
62 OUZINKIE (CITY)	0.00	368.44	170	\$12,125	\$0	\$3,999	\$0	\$15,807	\$2,284	\$26,875
63 PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$12,190	\$0	\$15,807	\$11,133	\$26,875
			TOTAL	\$403,990	\$200,118		\$649,425	\$431,316	\$571,465	
64 MAT-SU BOROUGH (AW)	3.12	0.00	16,724	\$193,469	\$133,790	\$0	\$0	\$320,817	\$295,973	\$365,378
65 WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$27,284	\$0	\$0	\$0	\$26,747	\$0	\$0
66 BUTTE FIRE (SA)	0.59	0.00	1,818	\$7,491	\$0	\$0	\$0	\$7,343	\$0	\$0
67 SUTTON FIRE (SA)	1.71	0.00	594	\$15,161	\$0	\$0	\$0	\$14,862	\$0	\$0
68 OTHER AREA (SA)	0.17	0.00	12,924	\$10,975	\$0	\$0	\$0	\$10,758	\$0	\$0
69 TALKIETNA FLOOD (SA)	1.99	0.00	223	\$5,060	\$0	\$0	\$0	\$4,900	\$0	\$0
70 GARDEN TERRACE (SA)	3.08	0.00	57	\$986	\$0	\$0	\$0	\$906	\$0	\$0
71 HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,543	\$41,357	\$41,357
72 PALMER (CITY)	4.25	8.69	1,859	\$132,599	\$26,222	\$0	\$0	\$155,695	\$86,977	\$86,977
73 WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,481	\$73,937	\$73,937
			TOTAL	\$393,026	\$262,321		\$655,179	\$498,246	\$567,651	
74 NORTH SLOPE BOROUGH (AW)	5.55	0.11	9,139	\$16,200	\$65,510	\$0	\$226,482	\$302,126	\$308,193	\$308,193
75 ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$20,062	\$0	\$19,667	\$0	\$33,437
76 BARROW (CITY)	0.00	52.37	2,306	\$164,482	\$0	\$0	\$0	\$161,245	\$38,553	\$38,553
77 KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$20,062	\$0	\$19,667	\$2,057	\$33,437
78 NUIGSUT (CITY)	0.00	0.00	152	\$0	\$0	\$20,062	\$0	\$19,667	\$0	\$33,437
79 POINT HOPE (CITY)	0.00	13.18	384	\$27,330	\$0	\$0	\$0	\$26,850	\$0	\$0
80 WAINWRIGHT (CITY)	0.00	33.34	341	\$24,322	\$0	\$0	\$0	\$23,844	\$0	\$0
			TOTAL	\$232,330	\$65,510		\$573,069	\$348,803	\$447,059	
81 SITKA BOROUGH	2.10	3.86	7,650	\$237,917	\$133,982	\$0	\$12,094	\$376,435	\$383,994	\$455,426
FIRST CLASS CITIES										
82 CORDOVA	8.51	12.04	2,406	\$171,615	\$119,038	\$0	\$0	\$284,933	\$211,729	\$222,797
83 CRAIG	5.83	8.78	467	\$33,310	\$10,405	\$0	\$0	\$42,854	\$26,050	\$26,050
84 DILLINGHAM	15.12	10.14	1,269	\$90,515	\$7,082	\$0	\$0	\$95,676	\$60,754	\$60,754
85 GALENA	0.00	14.02	631	\$45,008	\$19,134	\$0	\$0	\$62,879	\$41,499	\$41,499

86	HOONAH	0.00	8.62	848	\$60,486	\$0	\$0	\$0	\$59,295	\$28,715	\$28,715
87	HYDABURG	0.00	15.98	380	\$27,104	\$7,240	\$0	\$0	\$33,668	\$14,650	\$14,650
88	KAKE	0.00	1.14	679	\$26,905	\$1,587	\$0	\$0	\$27,932	\$20,256	\$20,256
89	KING COVE	2.00	2.91	408	\$29,101	\$5,050	\$0	\$0	\$33,479	\$21,275	\$21,275
90	KLAWOCK	0.00	3.41	323	\$23,039	\$6,535	\$0	\$0	\$28,991	\$14,449	\$14,449
91	NENANA	9.16	6.09	521	\$37,162	\$20,982	\$0	\$0	\$56,599	\$40,963	\$42,317
92	NOME	17.39	9.80	2,585	\$184,383	\$190,119	\$0	\$0	\$367,131	\$283,132	\$283,132
93	PELICAN	3.20	9.91	169	\$9,877	\$6,073	\$174	\$0	\$15,807	\$9,616	\$26,875
94	PETERSBURG	12.81	1.23	2,126	\$151,643	\$100,115	\$0	\$0	\$246,803	\$169,595	\$174,007
95	SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$14,300	\$2,694	\$21,757	\$22,194	\$32,500
96	SKAGWAY	9.40	3.40	854	\$38,289	\$19,618	\$0	\$0	\$55,767	\$48,537	\$50,373
97	UNALASKA	9.59	21.41	510	\$36,377	\$85,382	\$0	\$0	\$119,363	\$102,445	\$102,445
98	VALDEZ	4.43	0.00	7,483	\$25,077	\$119,481	\$0	\$123,411	\$262,695	\$417,165	\$452,709
99	ZONE I	1.88	0.00	6,683	\$147,799	\$0	\$0	\$0	\$144,890	\$0	\$0
100	ZONE II	0.57	0.00	700	\$1,394	\$0	\$0	\$0	\$1,367	\$0	\$0
				TOTAL	\$174,272	\$119,481			\$408,953	\$417,165	\$452,709
101	WRANGELL	5.87	9.30	3,152	\$224,826	\$99,458	\$0	\$0	\$317,902	\$209,010	\$215,551
102	ZONE II	2.02	0.00	797	\$16,829	\$0	\$0	\$0	\$16,498	\$0	\$0
103	ZONE III	4.11	0.00	100	\$1,511	\$0	\$0	\$0	\$1,481	\$0	\$0
104	ZONE IV	5.40	0.00	2,250	\$134,307	\$0	\$0	\$0	\$132,154	\$0	\$0
				TOTAL	\$377,975	\$99,458			\$468,025	\$209,010	\$215,551
105	YAKUTAT	11.60	4.56	442	\$31,527	\$0	\$0	\$0	\$30,906	\$0	\$0
SECOND CLASS CITIES											
106	AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$0	\$11,274	\$30,296	\$30,904	\$30,904
107	AKIAK	0.00	0.00	165	\$0	\$0	\$19,500	\$0	\$19,116	\$1,072	\$32,500
108	AKOLMIUT	0.00	0.54	608	\$4,219	\$62,757	\$0	\$15,145	\$80,505	\$82,122	\$82,122
109	ALAKANUK	0.00	1.31	527	\$8,814	\$12,480	\$0	\$7,971	\$28,689	\$29,265	\$29,265
110	ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
111	ALLAKAKET	0.00	0.00	164	\$0	\$0	\$20,062	\$0	\$19,667	\$2,741	\$33,437
112	AMBLER	0.00	0.91	217	\$2,531	\$14,839	\$2,691	\$2,469	\$22,087	\$22,531	\$33,437
113	ANDERSON	0.00	2.24	470	\$13,415	\$13,004	\$0	\$5,128	\$30,927	\$31,548	\$31,548
114	ANGOON	0.00	2.82	287	\$10,321	\$8,061	\$0	\$0	\$18,021	\$18,036	\$18,036
115	ANIAK	0.00	0.00	323	\$0	\$13,575	\$6,486	\$4,098	\$23,685	\$24,160	\$33,437
116	ANVIK	0.00	0.00	87	\$0	\$0	\$20,062	\$0	\$19,667	\$0	\$33,437
117	ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$14,300	\$0	\$19,116	\$10,583	\$32,500
118	BETHEL	0.00	12.61	3,409	\$243,158	\$116,025	\$0	\$0	\$352,112	\$264,487	\$273,351
119	BREVIK MISSION	0.00	0.00	120	\$0	\$5,580	\$13,357	\$0	\$18,564	\$8,534	\$31,562
120	BUCKLAND	0.00	1.99	172	\$4,379	\$0	\$15,682	\$0	\$19,667	\$0	\$33,437
121	CHEFORNAK	0.00	0.00	192	\$0	\$0	\$19,500	\$0	\$19,116	\$1,872	\$32,500
122	CHEVAK	0.00	1.86	447	\$10,617	\$0	\$8,822	\$0	\$19,116	\$9,878	\$32,500
123	CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$14,712	\$0	\$19,667	\$9,216	\$33,437
124	CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
125	DEERING	0.00	3.53	100	\$4,503	\$5,350	\$10,209	\$0	\$19,667	\$8,626	\$33,437
126	DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$0	\$12,822	\$30,979	\$31,602	\$35,705
127	DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$13,887	\$0	\$18,564	\$6,328	\$31,562
128	EAGLE	2.21	0.00	145	\$4,034	\$4,071	\$9,144	\$0	\$16,910	\$4,904	\$28,750
129	EEK	0.00	1.60	195	\$3,981	\$0	\$15,518	\$0	\$19,116	\$6,211	\$32,500
130	EKWOK	0.00	0.00	109	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
131	ELIM	0.00	1.91	205	\$5,014	\$5,050	\$8,873	\$0	\$18,564	\$11,909	\$31,562
132	EMMONAK	0.00	4.46	545	\$30,971	\$4,699	\$0	\$0	\$34,968	\$16,744	\$16,744
133	FORT YUKON	0.00	8.33	637	\$45,436	\$30,856	\$0	\$0	\$74,790	\$53,434	\$53,434
134	FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$14,300	\$0	\$19,116	\$10,270	\$32,500
135	GAMBELL	0.00	2.68	412	\$14,079	\$0	\$4,858	\$0	\$18,564	\$6,211	\$31,562
136	GOLDVIN	0.00	0.00	118	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
137	GOODNEWS BAY	0.00	1.24	248	\$3,936	\$0	\$15,563	\$0	\$19,116	\$4,174	\$32,500
138	GRAYLING	0.00	0.00	167	\$0	\$0	\$20,062	\$0	\$19,667	\$2,402	\$33,437
139	HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$6,687	\$0	\$19,667	\$1,486	\$33,437
140	HOOPER BAY	0.00	2.52	590	\$19,010	\$0	\$489	\$0	\$19,116	\$0	\$32,500
141	HUGHES	0.00	0.00	98	\$0	\$0	\$20,062	\$0	\$19,667	\$1,638	\$33,437
142	HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$39,973	\$40,776	\$40,776

143 KALTAG	0.00	0.00	240	\$0	\$2,226	\$17,835	\$0	\$19,667	\$6,881	\$33,437
144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$11,000	\$0	\$14,704	\$4,475	\$25,000
145 KIANA	0.00	0.00	314	\$0	\$10,405	\$9,656	\$0	\$19,667	\$17,545	\$33,437
146 KIVALINA	0.00	1.86	208	\$4,355	\$7,356	\$7,750	\$0	\$19,667	\$14,172	\$33,437
147 KOBUK	0.00	0.00	60	\$0	\$5,350	\$14,712	\$0	\$19,667	\$5,951	\$33,437
148 KOTLIK	0.00	1.94	284	\$7,034	\$5,200	\$7,265	\$0	\$19,116	\$11,476	\$32,500
149 KOTZEBUE	0.00	11.58	2,526	\$180,175	\$31,137	\$0	\$0	\$207,152	\$144,317	\$144,317
150 KOYUK	0.00	0.33	160	\$683	\$5,050	\$13,203	\$0	\$18,564	\$9,999	\$31,562
151 KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$14,712	\$0	\$19,667	\$6,179	\$33,437
152 KUPREANOF	0.00	0.00	42	\$0	\$0	\$15,562	\$0	\$15,256	\$0	\$25,937
153 KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$14,300	\$0	\$19,116	\$16,455	\$32,500
154 LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$14,712	\$0	\$19,667	\$12,262	\$33,437
155 MANDOKTAK	0.00	0.90	225	\$2,584	\$0	\$16,353	\$0	\$18,564	\$5,539	\$31,562
156 MCGRATH	0.00	0.00	296	\$0	\$11,816	\$8,245	\$1,453	\$21,092	\$21,516	\$33,437
157 MEKORYUK	0.00	1.29	184	\$3,024	\$5,200	\$11,275	\$0	\$19,116	\$11,538	\$32,500
158 MOUNTAIN VILLAGE	0.00	4.79	513	\$31,373	\$5,200	\$0	\$0	\$35,853	\$22,873	\$22,873
159 NAPAKIAK	0.00	6.64	276	\$19,686	\$10,030	\$0	\$0	\$29,137	\$18,826	\$18,826
160 NAPASKIAK	0.00	0.00	210	\$0	\$0	\$19,500	\$0	\$19,116	\$5,323	\$32,500
161 NEWHALEN	0.00	0.00	89	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
162 NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
163 NEWTOK	0.00	0.00	124	\$0	\$0	\$19,500	\$0	\$19,116	\$0	\$32,500
164 NIGHTMUTE	0.00	2.54	123	\$3,981	\$0	\$15,518	\$0	\$19,116	\$799	\$32,500
165 NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$12,866	\$0	\$19,667	\$7,764	\$33,437
166 NONDALTON	0.00	0.00	226	\$0	\$0	\$12,937	\$0	\$18,564	\$0	\$31,562
167 NOORVIK	0.00	2.26	527	\$15,207	\$9,763	\$0	\$3,471	\$27,883	\$28,443	\$28,443
168 NULATO	0.00	0.00	331	\$0	\$8,225	\$11,836	\$0	\$19,667	\$10,439	\$33,437
169 PILOT STATION	0.00	0.25	301	\$986	\$1,950	\$16,563	\$0	\$19,116	\$12,320	\$32,500
170 PLATINUM	0.00	0.00	59	\$0	\$0	\$19,500	\$0	\$19,116	\$1,879	\$32,500
171 PORT ALEXANDER	0.00	2.52	51	\$1,641	\$0	\$13,920	\$0	\$15,256	\$661	\$25,937
172 PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,759	\$51,778	\$51,778
173 QUINHAGAK	0.00	1.03	395	\$5,224	\$5,512	\$8,763	\$0	\$19,116	\$15,525	\$32,500
174 RUBY	0.00	0.00	219	\$0	\$0	\$20,062	\$0	\$19,667	\$3,662	\$33,437
175 RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$17,784	\$0	\$19,116	\$2,126	\$32,500
176 SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$13,887	\$0	\$18,564	\$10,121	\$31,562
177 SAINT PAUL	0.00	5.75	550	\$39,230	\$68,999	\$0	\$0	\$106,099	\$85,410	\$85,410
178 SAND POINT	0.00	18.57	544	\$38,802	\$25,691	\$0	\$0	\$63,224	\$40,458	\$40,458
179 SAVOONGA	0.00	0.65	409	\$3,399	\$5,050	\$10,488	\$0	\$18,564	\$17,701	\$31,562
180 SCAMMON BAY	0.00	1.42	193	\$3,498	\$0	\$16,001	\$0	\$19,116	\$6,147	\$32,500
181 SELAWIK	0.00	12.52	521	\$37,162	\$0	\$0	\$0	\$36,430	\$17,073	\$17,073
182 SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$7,991	\$0	\$19,667	\$14,897	\$33,437
183 SHAKTOOLIK	0.00	0.90	160	\$1,909	\$0	\$16,907	\$0	\$18,564	\$0	\$31,562
184 SHELDON POINT	0.00	0.00	136	\$0	\$0	\$19,500	\$0	\$19,116	\$0	\$32,500
185 SHISHMAREF	0.00	2.18	326	\$9,071	\$8,534	\$1,331	\$503	\$19,058	\$19,441	\$31,562
186 SHUNGNAK	0.00	2.18	182	\$5,064	\$5,350	\$9,647	\$0	\$19,667	\$9,488	\$33,437
187 STEBBINS	0.00	1.03	298	\$3,932	\$0	\$15,004	\$0	\$18,564	\$9,217	\$31,562
188 TANANA	0.00	1.61	499	\$10,241	\$22,169	\$0	\$0	\$31,772	\$25,506	\$25,506
189 TELLER	0.00	1.09	219	\$3,042	\$10,144	\$5,751	\$0	\$18,564	\$14,844	\$31,562
190 TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$14,006	\$0	\$15,256	\$6,131	\$25,937
191 TOGIAK	0.00	2.85	419	\$15,219	\$0	\$3,717	\$0	\$18,564	\$10,315	\$31,562
192 TOKSOOK BAY	0.00	2.16	317	\$8,757	\$5,200	\$5,542	\$0	\$19,116	\$16,121	\$32,500
193 TULUKSAK	0.00	0.00	202	\$0	\$0	\$19,500	\$0	\$19,116	\$0	\$32,500
194 TUNUNAK	0.00	0.52	299	\$1,994	\$5,200	\$12,305	\$0	\$19,116	\$12,780	\$32,500
195 UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$0	\$11,135	\$32,983	\$33,645	\$33,645
196 UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$20,062	\$0	\$19,667	\$2,741	\$33,437
197 WALES	0.00	0.89	109	\$1,244	\$0	\$17,622	\$0	\$18,564	\$0	\$31,562
198 WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$18,937	\$0	\$18,564	\$0	\$31,562
199 WHITTIER	0.00	5.13	292	\$15,289	\$22,712	\$0	\$0	\$37,254	\$33,961	\$33,961
200 EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,035	\$66,341	\$66,341

TOTAL \$19,067,938 \$6,765,093 \$1,167,050 \$542,082 \$27,000,000 \$18,349,049 \$24,305,693

LOCAL EFFORT LIMIT SET AT 20

Return to ANNETTE SMITH

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MAY 3, 1978



MINIMUM ENTITLEMENT IS \$15,000 X COLA  
LOCAL EFFORT LIMIT SET TO 20  
CHAPTER 88 PRORATION FACTOR IS 3.716 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
PRORATION FACTOR FOR SECTION 10 IS .9839012

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'78 HB 70 ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	2.93	0.00	180,653	\$2,627,443	\$2,876,165	\$0	\$0	\$5,415,006	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$2,231,659	\$0	\$0	\$0	\$2,195,732	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$110,467	\$0	\$0	\$0	\$108,688	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,316	\$1,266,589	\$0	\$0	\$0	\$1,246,199	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$6,067	\$0	\$0	\$0	\$5,969	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$653	\$0	\$0	\$0	\$643	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$82,123	\$0	\$0	\$0	\$80,801	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$383,020	\$0	\$0	\$0	\$376,854	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$760,344	\$0	\$0	\$0	\$748,103	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$114,019	\$0	\$0	\$0	\$112,183	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$93,865	\$0	\$0	\$0	\$92,354	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$53,854	\$0	\$0	\$0	\$52,987	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$45,671	\$0	\$0	\$0	\$44,936	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$546	\$0	\$0	\$0	\$537	\$0	\$0
TOTAL				\$7,776,326	\$2,876,165			\$10,480,999	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	1,311	\$97,433	\$8,370	\$0	\$0	\$104,100	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$911	\$0	\$0	\$0	\$897	\$0	\$0
TOTAL				\$98,345	\$8,370			\$104,997	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	60,227	\$909,414	\$113,018	\$0	\$136,963	\$1,140,731	\$1,200,637	\$1,339,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$1,368	\$0	\$0	\$0	\$1,346	\$0	\$0
19 DIANE (SA)	1.22	0.00	66	\$550	\$0	\$0	\$0	\$551	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$351	\$0	\$0	\$0	\$345	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$6,273	\$0	\$0	\$0	\$6,172	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$2,063	\$0	\$0	\$0	\$2,030	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$41	\$0	\$0	\$0	\$40	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$29,894	\$0	\$0	\$0	\$29,413	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$687	\$0	\$0	\$0	\$676	\$0	\$0
26 FAIRBANKS (CITY)	6.94	4.60	30,462	\$2,003,950	\$512,634	\$0	\$0	\$2,476,080	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$29,068	\$18,492	\$0	\$0	\$46,794	\$29,890	\$30,951
TOTAL				\$2,983,685	\$644,144			\$3,704,184	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	1.42	0.00	1,924	\$18,327	\$0	\$0	\$0	\$18,032	\$0	\$0
29 HAINES (CITY)	7.62	5.58	1,366	\$101,521	\$16,528	\$0	\$0	\$116,148	\$65,721	\$68,658
TOTAL				\$119,848	\$16,528			\$134,181	\$65,721	\$68,658
30 JUNEAU (AW)	8.62	0.00	20,465	\$1,067,610	\$209,030	\$0	\$0	\$1,256,088	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$507,073	\$0	\$0	\$0	\$498,909	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$72,514	\$0	\$0	\$0	\$71,347	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$570	\$0	\$0	\$0	\$561	\$0	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$18,045	\$0	\$0	\$0	\$17,754	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$132,726	\$0	\$0	\$0	\$130,589	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$8,704	\$0	\$0	\$0	\$8,563	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$3,187	\$0	\$0	\$0	\$3,136	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$2,718	\$0	\$0	\$0	\$2,674	\$0	\$0

			TOTAL	\$1,813,150	\$209,030			\$1,989,625	\$751,062	\$1,037,572
39 KENAI BOROUGH (AW)	0.00	0.00	24,611	\$0	\$314,975	\$0	\$0	\$309,904	\$470,590	\$576,418
40 CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$29,163	\$0	\$0	\$0	\$28,693	\$0	\$0
41 SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$73,798	\$0	\$0	\$0	\$72,210	\$0	\$0
42 NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$52,804	\$0	\$0	\$0	\$51,954	\$0	\$0
43 NORTH KENAI REC (SA)	0.84	0.00	3,995	\$9,261	\$0	\$0	\$0	\$9,112	\$0	\$0
44 BEAR CREEK FIRE (SA)	5.43	0.00	675	\$38,106	\$0	\$0	\$0	\$37,493	\$0	\$0
45 HOMER (CITY)	11.26	5.74	1,802	\$133,924	\$13,754	\$0	\$0	\$145,301	\$74,774	\$74,774
46 KACHEMAK (CITY)	1.75	0.00	151	\$1,531	\$0	\$14,593	\$0	\$15,865	\$0	\$26,875
47 KENAI (CITY)	14.58	7.95	5,364	\$398,652	\$64,451	\$0	\$0	\$455,648	\$246,090	\$274,921
48 SELDOVIA (CITY)	14.48	2.58	612	\$45,483	\$10,013	\$0	\$0	\$54,604	\$26,132	\$26,132
49 SEWARD (CITY)	17.58	0.00	2,279	\$169,375	\$24,260	\$0	\$0	\$190,518	\$96,533	\$96,533
50 SOLDOTNA (CITY)	10.24	7.47	2,586	\$192,191	\$39,135	\$0	\$0	\$227,602	\$126,703	\$140,603
TOTAL			\$1,144,294	\$466,590				\$1,599,310	\$1,040,825	\$1,216,259
51 KETCHIKAN BOROUGH (AW)	4.55	3.43	11,490	\$515,117	\$0	\$0	\$0	\$506,825	\$84,555	\$130,515
52 SHORELINE (SA)	1.00	0.00	550	\$4,509	\$0	\$0	\$0	\$4,437	\$0	\$0
53 KETCHIKAN (CITY)	9.67	8.90	7,928	\$589,208	\$159,756	\$0	\$0	\$736,907	\$393,632	\$425,344
54 SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$10,650	\$0	\$14,758	\$8,294	\$25,000
TOTAL			\$1,108,836	\$164,106				\$1,262,928	\$486,481	\$580,859
55 KODIAK BOROUGH (AW)	1.83	0.00	7,901	\$58,345	\$166,949	\$0	\$0	\$221,667	\$207,791	\$224,778
56 FIRE DISTRICT (SA)	2.31	0.00	1,546	\$30,209	\$0	\$0	\$0	\$29,723	\$0	\$0
57 ROAD DISTRICT (SA)	0.64	0.00	312	\$1,577	\$0	\$0	\$0	\$1,552	\$0	\$0
58 KODIAK (CITY)	8.19	6.04	4,900	\$307,820	\$23,026	\$0	\$0	\$325,520	\$190,984	\$212,312
59 AKHIOK (CITY)	0.00	0.00	102	\$0	\$0	\$16,125	\$0	\$15,865	\$0	\$26,875
60 LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$16,125	\$0	\$15,865	\$1,841	\$26,875
61 OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$9,916	\$0	\$15,865	\$17,281	\$26,875
62 DUZINKIE (CITY)	0.00	368.44	170	\$12,634	\$0	\$3,490	\$0	\$15,865	\$2,284	\$26,875
63 PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$12,190	\$0	\$15,865	\$11,133	\$26,875
TOTAL			\$410,586	\$200,118				\$657,790	\$431,316	\$571,465
64 MAT-SU BOROUGH (AW)	3.12	0.00	16,724	\$263,231	\$133,790	\$0	\$0	\$390,631	\$295,973	\$365,378
65 WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$27,782	\$0	\$0	\$0	\$27,335	\$0	\$0
66 BUTTE FIRE (SA)	0.59	0.00	1,818	\$7,704	\$0	\$0	\$0	\$7,580	\$0	\$0
67 SUTTON FIRE (SA)	1.71	0.00	594	\$12,550	\$0	\$0	\$0	\$12,348	\$0	\$0
68 OTHER AREA (SA)	0.17	0.00	12,924	\$13,222	\$0	\$0	\$0	\$13,009	\$0	\$0
69 TALKEETNA FLOOD (SA)	1.99	0.00	223	\$4,461	\$0	\$0	\$0	\$4,389	\$0	\$0
70 GARDEN TERRACE (SA)	3.08	0.00	57	\$1,103	\$0	\$0	\$0	\$1,085	\$0	\$0
71 HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,692	\$41,357	\$41,357
72 PALMER (CITY)	4.25	8.69	1,859	\$138,160	\$26,222	\$0	\$0	\$161,737	\$86,977	\$86,977
73 WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,747	\$73,937	\$73,937
TOTAL			\$468,217	\$262,321				\$731,556	\$498,246	\$567,651
74 NORTH SLOPE BOROUGH (AW)	5.55	0.11	9,139	\$186,186	\$65,510	\$0	\$55,796	\$303,231	\$308,193	\$308,193
75 ANAKTUVLIK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$20,062	\$0	\$19,739	\$0	\$33,437
76 BARROW (CITY)	0.00	52.37	2,306	\$171,381	\$0	\$0	\$0	\$168,622	\$38,553	\$38,553
77 KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$20,062	\$0	\$19,739	\$2,057	\$33,437
78 NUJQSUT (CITY)	0.00	0.00	152	\$0	\$0	\$20,062	\$0	\$19,739	\$0	\$33,437
79 POINT HOPE (CITY)	0.00	13.18	384	\$28,538	\$0	\$0	\$0	\$28,079	\$0	\$0
80 WAINWRIGHT (CITY)	0.00	33.34	341	\$25,343	\$0	\$0	\$0	\$24,935	\$0	\$0
TOTAL			\$412,150	\$65,510				\$584,087	\$348,803	\$447,059
81 SITKA BOROUGH	2.10	3.86	7,650	\$237,963	\$133,982	\$0	\$12,047	\$377,812	\$383,994	\$455,426
FIRST CLASS CITIES										
82 CORDOVA	8.51	12.04	2,406	\$178,813	\$119,038	\$0	\$0	\$293,057	\$211,729	\$222,797
83 CRAIG	5.83	8.78	467	\$34,707	\$10,405	\$0	\$0	\$44,386	\$26,050	\$26,050
84 DILLINGHAM	15.12	10.14	1,269	\$94,312	\$7,082	\$0	\$0	\$99,762	\$60,754	\$60,754
85 GALENA	0.00	14.02	631	\$46,895	\$19,134	\$0	\$0	\$64,967	\$41,499	\$41,499

86 HOONAH	0.00	8.62	348	\$63,023	\$0	\$0	\$0	\$62,008	\$28,715	\$28,715
87 HYDABURG	0.00	15.98	380	\$28,241	\$7,240	\$0	\$0	\$34,910	\$14,650	\$14,650
88 KAKE	0.00	1.14	679	\$21,815	\$1,587	\$0	\$0	\$23,025	\$20,256	\$20,256
89 KING COVE	2.00	2.91	408	\$29,276	\$5,050	\$0	\$0	\$33,773	\$21,275	\$21,275
90 KLAWOCK	0.00	3.41	323	\$24,005	\$6,535	\$0	\$0	\$30,048	\$14,449	\$14,449
91 NENANA	9.16	6.09	521	\$38,720	\$20,982	\$0	\$0	\$58,741	\$40,963	\$42,317
92 NOME	17.39	9.80	2,585	\$192,117	\$190,119	\$0	\$0	\$376,083	\$283,132	\$283,132
93 PELICAN	3.20	9.91	169	\$12,560	\$6,073	\$0	\$0	\$18,333	\$9,616	\$9,616
94 PETERSBURG	12.81	1.23	2,126	\$158,004	\$100,115	\$0	\$0	\$253,964	\$169,595	\$174,007
95 SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$14,300	\$2,694	\$21,837	\$22,194	\$32,500
96 SKAGWAY	9.40	3.40	854	\$43,346	\$19,618	\$0	\$0	\$61,951	\$48,537	\$50,373
97 UNALASKA	9.59	21.41	510	\$37,903	\$85,382	\$0	\$0	\$121,301	\$102,445	\$102,445
98 VALDEZ	4.43	0.00	7,483	\$45,730	\$119,481	\$0	\$143,269	\$303,514	\$417,165	\$452,709
99 ZONE I	1.88	0.00	6,683	\$107,418	\$0	\$0	\$0	\$105,688	\$0	\$0
100 ZONE II	0.57	0.00	700	\$1,266	\$0	\$0	\$0	\$1,245	\$0	\$0
			TOTAL	\$154,414	\$119,481			\$410,449	\$417,165	\$452,709
101 WRANGELL	5.87	9.30	3,152	\$234,256	\$99,458	\$0	\$0	\$328,343	\$209,010	\$215,551
102 ZONE II	2.02	0.00	797	\$14,176	\$0	\$0	\$0	\$13,947	\$0	\$0
103 ZONE III	4.11	0.00	100	\$1,802	\$0	\$0	\$0	\$1,773	\$0	\$0
104 ZONE IV	5.40	0.00	2,250	\$111,981	\$0	\$0	\$0	\$110,178	\$0	\$0
			TOTAL	\$362,217	\$99,458			\$454,243	\$209,010	\$215,551
105 YAKUTAT	11.60	4.56	442	\$32,849	\$0	\$0	\$0	\$32,320	\$0	\$0
SECOND CLASS CITIES										
106 AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$0	\$11,274	\$30,407	\$30,904	\$30,904
107 AKIAK	0.00	0.00	165	\$0	\$0	\$19,500	\$0	\$19,186	\$1,072	\$32,500
108 AKOLMIUT	0.00	0.54	608	\$4,641	\$62,757	\$0	\$14,723	\$80,800	\$82,122	\$82,122
109 ALAKANUK	0.00	1.31	527	\$13,699	\$12,480	\$0	\$3,086	\$28,794	\$29,265	\$29,265
110 ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
111 ALLAKAKET	0.00	0.00	164	\$0	\$0	\$20,062	\$0	\$19,739	\$2,741	\$33,437
112 AMBLER	0.00	0.91	217	\$2,854	\$14,839	\$2,368	\$2,469	\$22,168	\$22,531	\$33,437
113 ANDERSON	0.00	2.24	470	\$10,953	\$13,004	\$0	\$7,590	\$31,041	\$31,548	\$31,548
114 ANGOON	0.00	2.82	287	\$13,852	\$8,061	\$0	\$0	\$21,560	\$18,036	\$18,036
115 ANIAK	0.00	0.00	323	\$0	\$13,575	\$6,486	\$4,098	\$23,771	\$24,160	\$33,437
116 ANVIK	0.00	0.00	87	\$0	\$0	\$20,062	\$0	\$19,739	\$0	\$33,437
117 ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$14,300	\$0	\$19,186	\$10,583	\$32,500
118 BETHEL	0.00	12.61	3,409	\$253,356	\$116,025	\$0	\$0	\$363,435	\$264,487	\$273,351
119 BREVIG MISSION	0.00	0.00	120	\$0	\$5,580	\$13,357	\$0	\$18,632	\$8,534	\$31,562
120 BUCKLAND	0.00	1.99	172	\$4,589	\$0	\$15,473	\$0	\$19,739	\$0	\$33,437
121 CHEFORNAK	0.00	0.00	192	\$0	\$0	\$19,500	\$0	\$19,186	\$1,872	\$32,500
122 CHEVAK	0.00	1.86	447	\$12,532	\$0	\$6,907	\$0	\$19,186	\$9,878	\$32,500
123 CHUATHDALUK	0.00	0.00	118	\$0	\$5,350	\$14,712	\$0	\$19,739	\$9,216	\$33,437
124 CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
125 DEERING	0.00	3.53	100	\$3,925	\$5,350	\$10,787	\$0	\$19,739	\$8,626	\$33,437
126 DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$0	\$12,822	\$31,093	\$31,602	\$35,705
127 DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$13,887	\$0	\$18,632	\$6,328	\$31,562
128 EAGLE	2.21	0.00	145	\$4,415	\$4,071	\$8,763	\$0	\$16,972	\$4,904	\$28,750
129 EEK	0.00	1.60	195	\$4,245	\$0	\$15,254	\$0	\$19,186	\$6,211	\$32,500
130 EKWDK	0.00	0.00	109	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
131 ELIM	0.00	1.91	205	\$4,682	\$5,050	\$9,204	\$0	\$18,632	\$11,909	\$31,562
132 EMMONAK	0.00	4.46	545	\$40,504	\$4,699	\$0	\$0	\$44,476	\$16,744	\$16,744
133 FORT YUKON	0.00	8.33	637	\$47,341	\$30,856	\$0	\$0	\$76,939	\$53,434	\$53,434
134 FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$14,300	\$0	\$19,186	\$10,270	\$32,500
135 GAMBELL	0.00	2.68	412	\$13,300	\$0	\$5,637	\$0	\$18,632	\$6,241	\$31,562
136 GOLOVIN	0.00	0.00	118	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
137 GOODNEWS BAY	0.00	1.24	248	\$3,768	\$0	\$15,731	\$0	\$19,186	\$4,674	\$32,500
138 GRAYLING	0.00	0.00	167	\$0	\$0	\$20,062	\$0	\$19,739	\$2,402	\$33,437
139 HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$6,687	\$0	\$19,739	\$17,486	\$33,437
140 HOOPER BAY	0.00	2.52	590	\$24,022	\$0	\$0	\$0	\$23,635	\$0	\$0
141 HUGHES	0.00	0.00	98	\$0	\$0	\$20,062	\$0	\$19,739	\$1,638	\$33,437
142 HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$40,119	\$40,776	\$40,776

143 KALTAG	0.00	0.00	240	\$0	\$2,226	\$17,835	\$0	\$19,739	\$6,881	\$33,437
144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$11,000	\$0	\$14,758	\$4,475	\$25,000
145 KIANA	0.00	0.00	314	\$0	\$10,405	\$9,656	\$0	\$19,739	\$17,545	\$33,437
146 KIVALINA	0.00	1.86	208	\$5,065	\$7,356	\$7,640	\$0	\$19,739	\$14,172	\$33,437
147 KOBUK	0.00	0.00	60	\$0	\$5,350	\$14,712	\$0	\$19,739	\$5,951	\$33,437
148 KOTLIK	0.00	1.94	284	\$11,226	\$5,200	\$3,073	\$0	\$19,186	\$11,476	\$32,500
149 KOTZEBUE	0.00	11.58	2,526	\$187,732	\$31,137	\$0	\$0	\$215,345	\$144,317	\$144,317
150 KOYUK	0.00	0.33	160	\$821	\$5,050	\$13,065	\$0	\$18,632	\$9,999	\$31,562
151 KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$14,712	\$0	\$19,739	\$6,179	\$33,437
152 KUPREANOF	0.00	0.00	42	\$0	\$0	\$15,562	\$0	\$15,311	\$0	\$25,937
153 KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$14,300	\$0	\$19,186	\$16,455	\$32,500
154 LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$14,712	\$0	\$19,739	\$12,262	\$33,437
155 MANDKOTAK	0.00	0.90	225	\$2,869	\$0	\$16,067	\$0	\$18,632	\$5,539	\$31,562
156 MCGRATH	0.00	0.00	296	\$0	\$11,816	\$8,245	\$1,453	\$21,169	\$21,516	\$33,437
157 MEKORYUK	0.00	1.29	184	\$2,906	\$5,200	\$11,393	\$0	\$19,186	\$11,538	\$32,500
158 MOUNTAIN VILLAGE	0.00	4.79	513	\$38,126	\$5,200	\$0	\$0	\$42,628	\$22,873	\$22,873
159 NAPAKIAK	0.00	6.64	276	\$20,512	\$10,036	\$0	\$0	\$30,056	\$18,826	\$18,826
160 NAPASKIAK	0.00	0.00	210	\$0	\$0	\$19,500	\$0	\$19,186	\$5,323	\$32,500
161 NEWHALEN	0.00	0.00	89	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
162 NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
163 NEWTOK	0.00	0.00	124	\$0	\$0	\$19,500	\$0	\$19,186	\$0	\$32,500
164 NIGHTMUTE	0.00	2.54	123	\$4,118	\$0	\$15,381	\$0	\$19,186	\$799	\$32,500
165 NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$12,866	\$0	\$19,739	\$7,764	\$33,437
166 NONDALTON	0.00	0.00	226	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
167 NOORVIK	0.00	2.26	527	\$14,459	\$9,763	\$0	\$4,210	\$27,985	\$28,443	\$28,443
168 NULATO	0.00	0.00	331	\$0	\$8,225	\$11,836	\$0	\$19,739	\$10,439	\$33,437
169 PILOT STATION	0.00	0.25	301	\$1,694	\$1,950	\$15,855	\$0	\$19,186	\$12,320	\$32,500
170 PLATINUM	0.00	0.00	59	\$0	\$0	\$19,500	\$0	\$19,186	\$1,879	\$32,500
171 PORT ALEXANDER	0.00	2.52	51	\$1,264	\$0	\$14,298	\$0	\$15,311	\$661	\$25,937
172 PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,945	\$51,778	\$51,778
173 QUINHAGAK	0.00	1.03	395	\$5,201	\$5,512	\$8,786	\$0	\$19,186	\$15,525	\$32,500
174 RUBY	0.00	0.00	219	\$0	\$0	\$20,062	\$0	\$19,739	\$3,662	\$33,437
175 RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$17,784	\$0	\$19,186	\$2,126	\$32,500
176 SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$13,887	\$0	\$18,632	\$10,121	\$31,562
177 SAINT PAUL	0.00	5.75	550	\$33,430	\$68,999	\$0	\$0	\$100,780	\$85,410	\$85,410
178 SAND POINT	0.00	18.57	544	\$40,430	\$25,691	\$0	\$0	\$65,057	\$40,458	\$40,458
179 SAVDONGA	0.00	0.65	409	\$3,136	\$5,050	\$10,751	\$0	\$18,632	\$17,701	\$31,562
180 SCAMMON BAY	0.00	1.42	193	\$5,333	\$0	\$14,166	\$0	\$19,186	\$6,147	\$32,500
181 SELAWIK	0.00	12.52	521	\$38,720	\$0	\$0	\$0	\$38,097	\$17,073	\$17,073
182 SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$7,991	\$0	\$19,739	\$14,897	\$33,437
183 SHAI, TOOLIK	0.00	0.96	160	\$2,027	\$0	\$16,910	\$0	\$18,632	\$0	\$31,562
184 SHELDON POINT	0.00	0.00	136	\$0	\$0	\$19,500	\$0	\$19,186	\$0	\$32,500
185 SHISHMAREF	0.00	2.18	326	\$9,132	\$8,534	\$1,270	\$503	\$19,128	\$19,441	\$31,562
186 SHUNGNAC	0.00	2.18	182	\$4,801	\$5,350	\$9,911	\$0	\$19,739	\$9,488	\$33,437
187 STEBBINS	0.00	1.03	298	\$4,012	\$0	\$14,925	\$0	\$18,632	\$9,217	\$31,562
188 TANANA	0.00	1.61	499	\$8,255	\$22,169	\$0	\$0	\$29,934	\$25,506	\$25,506
189 TELLER	0.00	1.09	219	\$3,228	\$10,144	\$5,564	\$0	\$18,632	\$14,844	\$31,562
190 TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$14,006	\$0	\$15,311	\$6,131	\$25,937
191 TOGIAK	0.00	2.85	419	\$15,613	\$0	\$3,324	\$0	\$18,632	\$10,315	\$31,562
192 TOKSOOK BAY	0.00	2.16	317	\$11,128	\$5,200	\$3,171	\$0	\$19,186	\$16,121	\$32,500
193 TULUKSAK	0.00	0.00	202	\$0	\$0	\$19,500	\$0	\$19,186	\$0	\$32,500
194 TUNJINAK	0.00	0.52	299	\$2,107	\$5,200	\$12,192	\$0	\$19,186	\$12,780	\$32,500
195 UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$0	\$11,135	\$33,103	\$33,645	\$33,645
196 UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$20,062	\$0	\$19,739	\$2,741	\$33,437
197 WALES	0.00	0.89	109	\$1,234	\$0	\$17,703	\$0	\$18,632	\$0	\$31,562
198 WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$18,937	\$0	\$18,632	\$0	\$31,562
199 WHITTIER	0.00	5.13	292	\$11,611	\$22,712	\$0	\$0	\$33,771	\$33,961	\$33,961
200 EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,272	\$66,341	\$66,341

TOTAL      \$19,079,528    \$6,765,093    \$1,154,438    \$442,720    \$27,000,001    \$18,349,049    \$24,255,934

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 843

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MAY 9, 1978

ANCHORAGE SALES TAX INCLUDED  
TAXES FOR EDUCATION INCLUDED  
LOCAL EFFORT LIMIT SET TO 30  
CHAPTER 88 PRORATION FACTOR IS 1.99827 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
PRORATION FACTOR FOR SECTION 10 IS .98709289

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'77 HB 70 ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	9.65	0.24	180,653	\$4,773,951	\$2,876,165	\$0	\$0	\$7,551,375	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$1,200,069	\$0	\$0	\$0	\$1,184,580	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$59,403	\$0	\$0	\$0	\$58,636	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$681,105	\$0	\$0	\$0	\$672,314	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$3,262	\$0	\$0	\$0	\$3,220	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$351	\$0	\$0	\$0	\$346	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$67,242	\$0	\$0	\$0	\$65,387	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$205,768	\$0	\$0	\$0	\$203,309	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$408,873	\$0	\$0	\$0	\$403,595	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$61,313	\$0	\$0	\$0	\$60,522	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$50,476	\$0	\$0	\$0	\$49,824	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$28,960	\$0	\$0	\$0	\$28,586	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$24,559	\$0	\$0	\$0	\$24,242	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$293	\$0	\$0	\$0	\$290	\$0	\$0
TOTAL				\$7,564,832	\$2,876,165			\$10,306,234	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	12.31	8.20	1,311	\$77,029	\$8,370	\$0	\$0	\$84,297	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$490	\$0	\$0	\$0	\$484	\$0	\$0
TOTAL				\$77,520	\$8,370			\$84,781	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	4.36	4.24	60,227	\$1,229,160	\$113,018	\$0	\$0	\$1,324,855	\$1,200,637	\$1,339,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$736	\$0	\$0	\$0	\$726	\$0	\$0
19 DIANE (SA)	1.22	0.00	66	\$301	\$0	\$0	\$0	\$297	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$188	\$0	\$0	\$0	\$186	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$3,373	\$0	\$0	\$0	\$3,330	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$1,109	\$0	\$0	\$0	\$1,095	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$22	\$0	\$0	\$0	\$22	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$16,075	\$0	\$0	\$0	\$15,868	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$369	\$0	\$0	\$0	\$364	\$0	\$0
26 FAIRBANKS (CITY)	6.94	13.81	30,462	\$1,826,139	\$512,634	\$0	\$0	\$2,308,586	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$15,631	\$18,492	\$0	\$0	\$33,682	\$29,890	\$30,951
TOTAL				\$3,093,108	\$644,144			\$3,689,015	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	3.65	2.37	1,924	\$41,819	\$0	\$0	\$0	\$41,279	\$0	\$0
29 HAINES (CITY)	7.62	5.58	1,366	\$77,920	\$16,528	\$0	\$0	\$93,229	\$65,721	\$68,658
TOTAL				\$119,739	\$16,528			\$134,509	\$65,721	\$68,658
30 JUNEAU (AW)	16.02	3.15	20,465	\$1,226,837	\$209,030	\$0	\$0	\$1,417,334	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$272,677	\$0	\$0	\$0	\$269,157	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$38,994	\$0	\$0	\$0	\$38,491	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$306	\$0	\$0	\$0	\$302	\$0	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$9,703	\$0	\$0	\$0	\$9,578	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$71,373	\$0	\$0	\$0	\$70,452	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$4,680	\$0	\$0	\$0	\$4,620	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$1,714	\$0	\$0	\$0	\$1,691	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$,461	\$0	\$0	\$0	\$1,442	\$0	\$0

TOTAL \$1,627,750 \$209,030 \$1,813,072 \$751,062 \$1,037,572

39 KENAI BOROUGH (AW)	4.83	1.81	24,611	\$313,445	\$314,975	\$0	\$0	\$620,308	\$470,590	\$576,418
40 CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$15,632	\$0	\$0	\$0	\$15,479	\$0	\$0
41 SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$39,685	\$0	\$0	\$0	\$39,172	\$0	\$0
42 NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$28,395	\$0	\$0	\$0	\$28,029	\$0	\$0
43 NORTH KENAI REC (SA)	0.84	0.00	3,995	\$4,980	\$0	\$0	\$0	\$4,916	\$0	\$0
44 BEAR CREEK FIRE (SA)	5.43	0.00	675	\$20,491	\$0	\$0	\$0	\$20,227	\$0	\$0
45 HOMER (CITY)	11.26	5.74	1,802	\$85,855	\$13,754	\$0	\$0	\$98,324	\$74,774	\$74,774
46 KACHEMAK (CITY)	1.75	0.00	151	\$823	\$0	\$26,051	\$0	\$26,528	\$0	\$26,875
47 KENAI (CITY)	14.58	7.95	5,364	\$321,561	\$64,451	\$0	\$0	\$381,030	\$246,090	\$274,921
48 SELDOVIA (CITY)	14.48	2.58	612	\$36,688	\$10,013	\$0	\$0	\$46,099	\$26,132	\$26,132
49 SEWARD (CITY)	17.58	0.00	2,279	\$136,621	\$24,260	\$0	\$0	\$158,805	\$96,533	\$96,533
50 SOLDOTNA (CITY)	10.24	7.47	2,586	\$155,025	\$39,135	\$0	\$0	\$191,655	\$126,703	\$140,603

TOTAL \$1,159,257 \$466,590 \$1,630,578 \$1,040,825 \$1,216,259

51 KETCHIKAN BOROUGH (AW)	6.39	3.43	11,490	\$341,032	\$0	\$0	\$0	\$336,630	\$84,555	\$130,515
52 SHORELINE (SA)	1.00	0.00	550	\$2,425	\$0	\$0	\$0	\$2,393	\$0	\$0
53 KETCHIKAN (CITY)	9.67	8.90	7,928	\$475,268	\$159,756	\$0	\$0	\$626,828	\$393,632	\$425,344
54 SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$20,650	\$0	\$24,677	\$8,294	\$25,000

TOTAL \$818,725 \$164,106 \$990,529 \$486,481 \$580,859

55 KODIAK BOROUGH (AW)	6.64	0.00	7,901	\$113,414	\$166,949	\$0	\$0	\$276,745	\$207,791	\$224,778
56 FIRE DISTRICT (SA)	2.31	0.00	1,546	\$16,245	\$0	\$0	\$0	\$16,035	\$0	\$0
57 ROAD DISTRICT (SA)	0.64	0.00	312	\$848	\$0	\$0	\$0	\$837	\$0	\$0
58 KODIAK (CITY)	8.19	6.04	4,960	\$165,529	\$23,026	\$0	\$2,428	\$188,519	\$190,984	\$212,312
59 AKHIOK (CITY)	0.00	0.00	102	\$0	\$0	\$26,875	\$0	\$26,528	\$0	\$26,875
60 LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$26,875	\$0	\$26,528	\$1,841	\$26,875
61 OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$20,666	\$0	\$26,528	\$17,281	\$26,875
62 OUZINKIE (CITY)	0.00	368.44	170	\$10,191	\$0	\$16,683	\$0	\$26,528	\$2,284	\$26,875
63 PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$22,940	\$0	\$26,528	\$11,133	\$26,375

TOTAL \$306,228 \$200,118 \$614,778 \$431,316 \$571,465

64 MAT-SU BOROUGH (AW)	9.27	0.00	16,724	\$419,991	\$133,790	\$0	\$0	\$546,634	\$295,973	\$365,378
65 WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$14,939	\$0	\$0	\$0	\$14,747	\$0	\$0
66 BUTTE FIRE (SA)	0.59	0.00	1,818	\$4,143	\$0	\$0	\$0	\$4,089	\$0	\$0
67 SUTTON FIRE (SA)	1.71	0.00	594	\$6,748	\$0	\$0	\$0	\$6,661	\$0	\$0
68 OTHER AREA (SA)	0.17	0.00	12,924	\$7,110	\$0	\$0	\$0	\$7,018	\$0	\$0
69 TALKEETNA FLOOD (SA)	1.99	0.00	223	\$2,399	\$0	\$0	\$0	\$2,368	\$0	\$0
70 GARDEN TERRACE (SA)	3.08	0.00	57	\$593	\$0	\$0	\$0	\$585	\$0	\$0
71 HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,824	\$41,357	\$41,357
72 PALMER (CITY)	4.25	8.69	1,859	\$85,294	\$26,222	\$0	\$0	\$110,077	\$86,977	\$86,977
73 WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,983	\$73,937	\$73,937

TOTAL \$541,220 \$262,321 \$805,990 \$498,246 \$567,651

74 NORTH SLOPE BOROUGH (AW)	7.57	0.11	9,139	\$136,362	\$65,510	\$0	\$106,320	\$304,215	\$308,193	\$308,193
75 ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$33,437	\$0	\$33,005	\$0	\$33,437
76 BARROW (CITY)	0.00	52.37	2,306	\$138,240	\$0	\$0	\$0	\$136,456	\$38,553	\$38,553
77 KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$33,437	\$0	\$33,005	\$2,057	\$33,437
78 NUIGSUT (CITY)	0.00	0.00	152	\$0	\$0	\$33,437	\$0	\$33,005	\$0	\$33,437
79 POINT HOPE (CITY)	0.00	13.18	384	\$23,020	\$0	\$10,417	\$0	\$33,005	\$0	\$33,437
80 WAINWRIGHT (CITY)	0.00	33.34	341	\$20,442	\$0	\$12,995	\$0	\$33,005	\$0	\$33,437

TOTAL \$318,065 \$65,510 \$605,701 \$348,803 \$513,934

81 SITKA BOROUGH	4.00	7.73	7,650	\$251,642	\$133,982	\$0	\$0	\$380,647	\$383,994	\$455,426
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FIRST CLASS CITIES

82 CORDOVA	13.68	15.88	2,406	\$144,235	\$119,038	\$0	\$0	\$259,875	\$211,729	\$222,797
83 CRAIG	7.73	10.67	467	\$27,925	\$10,405	\$0	\$0	\$37,905	\$26,050	\$26,050
84 DILLINGHAM	15.11	12.67	1,269	\$76,074	\$7,082	\$0	\$0	\$82,083	\$60,754	\$60,754
85 GALENA	0.00	16.65	631	\$27,827	\$19,134	\$0	\$0	\$56,226	\$41,499	\$41,499

85	HOONAH	0.00	8.62	848	\$50,835	\$0	\$0	\$50,179	\$28,715	\$28,715
87	HYDABURG	0.00	15.98	380	\$22,780	\$7,240	\$0	\$29,632	\$14,650	\$14,650
88	KAKE	0.00	4.02	579	\$40,704	\$1,587	\$0	\$41,746	\$20,256	\$20,256
89	KING COVE	4.00	10.94	408	\$24,453	\$5,050	\$0	\$29,127	\$21,275	\$21,275
90	KLAWOCK	0.00	6.46	323	\$19,363	\$6,535	\$0	\$25,563	\$14,449	\$14,449
91	NENANA	9.16	5.87	521	\$31,232	\$20,982	\$0	\$51,541	\$40,963	\$42,317
92	NOME	19.86	12.46	2,585	\$154,965	\$190,119	\$0	\$340,631	\$283,132	\$283,132
93	PELICAN	3.76	8.71	169	\$8,051	\$6,073	\$12,749	\$26,528	\$9,616	\$26,875
94	PETERSBURG	12.81	18.16	2,126	\$127,449	\$100,115	\$0	\$224,628	\$169,595	\$174,007
95	SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$27,300	\$32,080	\$22,194	\$32,500
96	SKAGWAY	10.65	5.31	854	\$29,066	\$19,618	\$0	\$48,056	\$48,537	\$50,373
97	UNALASKA	17.50	28.05	510	\$30,573	\$85,382	\$0	\$114,459	\$102,445	\$102,445

98	VALDEZ	6.09	0.00	7,483	\$33,793	\$119,481	\$0	\$205,445	\$354,090	\$417,165	\$452,709
99	ZONE I	1.88	0.00	6,683	\$57,763	\$0	\$0	\$57,018	\$0	\$0	\$0
100	ZONE II	0.57	0.00	700	\$680	\$0	\$0	\$672	\$0	\$0	\$0

TOTAL \$92,238 \$119,481 \$411,780 \$417,165 \$452,709

101	WRANGELL	5.87	13.48	3,152	\$188,956	\$99,458	\$0	\$0	\$284,692	\$209,010	\$215,551
102	ZONE II	2.02	0.00	797	\$7,623	\$0	\$0	\$7,524	\$0	\$0	\$0
103	ZONE III	4.11	0.00	100	\$969	\$0	\$0	\$956	\$0	\$0	\$0
104	ZONE IV	5.40	0.00	2,250	\$60,217	\$0	\$0	\$59,440	\$0	\$0	\$0

TOTAL \$257,767 \$99,458 \$352,615 \$209,010 \$215,551

105	YAKUTAT	11.59	4.92	442	\$26,497	\$0	\$0	\$26,155	\$0	\$0	\$0
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SECOND CLASS CITIES

106	AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$12,870	\$0	\$32,080	\$30,904	\$32,500
107	AKIAK	0.00	0.00	165	\$0	\$0	\$32,500	\$0	\$32,080	\$1,072	\$32,500
108	AKOLMIUT	0.00	0.78	608	\$4,525	\$62,757	\$0	\$14,839	\$31,062	\$82,122	\$82,122
109	ALAKANUK	0.00	1.88	527	\$12,551	\$12,480	\$7,468	\$0	\$32,080	\$29,265	\$32,500
110	ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
111	ALLAKAKET	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$33,005	\$2,741	\$33,437
112	AMBLER	0.00	1.31	217	\$2,768	\$14,839	\$15,829	\$0	\$33,005	\$22,531	\$33,437
113	ANDERSON	0.00	3.22	470	\$11,445	\$13,004	\$8,987	\$0	\$33,005	\$31,548	\$33,437
114	ANGOON	0.00	4.06	287	\$13,003	\$8,061	\$4,872	\$0	\$25,602	\$18,036	\$25,937
115	ANIAK	0.00	0.00	323	\$0	\$13,575	\$19,861	\$0	\$33,005	\$24,160	\$33,437
116	ANVIK	0.00	0.00	87	\$0	\$0	\$33,437	\$0	\$33,005	\$0	\$33,437
117	ATMAUTLUAK	0.00	0.00	159	\$0	\$5,200	\$27,300	\$0	\$32,080	\$10,583	\$32,500
118	BETHEL	0.00	12.61	3,409	\$204,363	\$116,025	\$0	\$316,252	\$264,487	\$273,351	\$273,351
119	BREVIK MISSION	0.00	0.00	120	\$0	\$5,580	\$25,982	\$0	\$31,155	\$8,534	\$31,562
120	BUCKLAND	0.00	2.87	172	\$4,520	\$0	\$28,916	\$0	\$33,005	\$0	\$33,437
121	CHEFORNAK	0.00	0.00	192	\$0	\$0	\$32,500	\$0	\$32,080	\$1,872	\$32,500
122	CHEVAK	0.00	2.68	447	\$12,048	\$0	\$20,451	\$0	\$32,080	\$9,878	\$32,500
123	CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$28,087	\$0	\$33,005	\$9,216	\$33,437
124	CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
125	DEERING	0.00	5.08	100	\$4,034	\$5,350	\$24,053	\$0	\$33,005	\$8,626	\$33,437
126	DELTA JUNCTION	0.00	0.00	892	\$0	\$13,779	\$9,970	\$2,852	\$31,194	\$31,602	\$35,705
127	DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$26,512	\$0	\$31,155	\$6,328	\$31,562
128	EAGLE	2.21	0.00	145	\$2,374	\$4,071	\$22,304	\$0	\$28,378	\$4,904	\$28,750
129	EEK	0.00	2.30	195	\$4,166	\$0	\$28,333	\$0	\$32,080	\$6,211	\$32,500
130	EKWOK	0.00	0.00	109	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
131	ELIM	0.00	2.76	205	\$4,733	\$5,050	\$21,779	\$0	\$31,155	\$11,909	\$31,562
132	EMMONAK	0.00	6.41	545	\$32,671	\$4,699	\$0	\$0	\$36,888	\$16,744	\$16,744
133	FORT YUKON	0.00	12.00	637	\$38,186	\$30,856	\$0	\$0	\$68,151	\$53,434	\$53,434
134	FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$27,300	\$0	\$32,080	\$10,270	\$32,500
135	GAMBELL	0.00	3.85	412	\$13,408	\$0	\$18,154	\$0	\$31,155	\$6,241	\$31,562
136	GLOVIN	0.00	0.00	118	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
137	GOODNEWS BAY	0.00	1.79	248	\$3,787	\$0	\$28,712	\$0	\$32,080	\$4,674	\$32,500
138	GRAYLING	0.00	0.00	167	\$0	\$0	\$33,437	\$0	\$33,005	\$2,402	\$33,437
139	HOLY CROSS	0.00	7.00	212	\$0	\$13,375	\$20,062	\$0	\$33,005	\$17,486	\$33,437
140	HOOVER BAY	0.00	3.63	590	\$22,796	\$0	\$9,703	\$0	\$32,080	\$0	\$32,500
141	HUGHES	0.00	0.00	98	\$0	\$0	\$33,437	\$0	\$33,005	\$1,638	\$33,437
142	HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$40,250	\$40,776	\$40,776

143 KALTAG	0.00	0.00	240	\$0	\$2,226	\$31,210	\$0	\$33,005	\$6,881	\$33,437
144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$21,000	\$0	\$24,677	\$4,475	\$25,000
145 KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$33,005	\$17,545	\$33,437
146 KIVALINA	0.00	2.69	208	\$5,016	\$7,356	\$21,064	\$0	\$33,005	\$14,172	\$33,437
147 KOBUK	0.00	0.00	60	\$0	\$5,350	\$28,087	\$0	\$33,005	\$5,951	\$33,437
148 KOTLIK	0.00	2.79	284	\$10,244	\$5,200	\$17,055	\$0	\$32,080	\$11,476	\$32,500
149 KOTZEBUE	0.00	11.58	2,526	\$151,428	\$31,137	\$0	\$0	\$180,209	\$144,317	\$144,317
150 KOYUK	0.00	0.48	160	\$787	\$5,050	\$25,725	\$0	\$31,155	\$9,999	\$31,562
151 KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$28,087	\$0	\$33,005	\$6,179	\$33,437
152 KUPREANOF	0.00	0.00	42	\$0	\$0	\$25,937	\$0	\$25,602	\$0	\$25,937
153 KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$32,080	\$16,455	\$32,500
154 LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$28,087	\$0	\$33,005	\$12,262	\$33,437
155 MANOKOTAK	0.00	1.29	225	\$2,792	\$0	\$28,769	\$0	\$31,155	\$5,539	\$31,562
156 MCGRATH	0.00	0.00	296	\$0	\$11,816	\$21,620	\$0	\$33,005	\$21,516	\$33,437
157 MEKORYUK	0.00	1.85	184	\$2,918	\$5,200	\$24,381	\$0	\$32,080	\$11,538	\$32,500
158 MOUNTAIN VILLAGE	0.00	6.90	513	\$30,753	\$5,200	\$0	\$0	\$35,489	\$22,873	\$22,873
159 NAPAKIAK	0.00	9.56	276	\$16,545	\$10,036	\$5,918	\$0	\$32,080	\$18,826	\$32,500
160 NAPASKIAK	0.00	0.00	210	\$0	\$0	\$32,500	\$0	\$32,080	\$5,323	\$32,500
161 NEWHALEN	0.00	0.00	89	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
162 NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
163 NEWTOK	0.00	0.00	124	\$0	\$0	\$32,500	\$0	\$32,080	\$0	\$32,500
164 NIGHTMUTE	0.00	3.65	123	\$4,067	\$0	\$28,432	\$0	\$32,080	\$799	\$32,500
165 NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$26,241	\$0	\$33,005	\$7,764	\$33,437
166 NONDALTON	0.00	0.00	226	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
167 NOORVIK	0.00	3.25	527	\$14,562	\$9,763	\$9,111	\$0	\$33,005	\$28,443	\$33,437
168 NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$33,005	\$10,439	\$33,437
169 PILOT STATION	0.00	0.37	301	\$1,529	\$1,950	\$29,020	\$0	\$32,080	\$12,320	\$32,500
170 PLATINUM	0.00	0.00	59	\$0	\$0	\$32,500	\$0	\$32,080	\$1,879	\$32,500
171 PORT ALEXANDER	0.00	3.63	51	\$1,341	\$0	\$24,595	\$0	\$25,602	\$661	\$25,937
172 PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$51,110	\$51,778	\$51,778
173 QUINHAGAK	0.00	1.49	395	\$5,181	\$5,512	\$21,806	\$0	\$32,080	\$15,525	\$32,500
174 RUBY	0.00	0.00	219	\$0	\$0	\$33,437	\$0	\$33,005	\$3,662	\$33,437
175 RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$30,784	\$0	\$32,080	\$2,126	\$32,500
176 SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$26,512	\$0	\$31,155	\$10,121	\$31,562
177 SAINT PAUL	0.00	8.27	550	\$32,971	\$68,999	\$0	\$0	\$100,654	\$85,410	\$85,410
178 SAND POINT	0.00	18.57	544	\$32,611	\$25,691	\$0	\$0	\$57,551	\$40,458	\$40,458
179 SAVDONGA	0.00	0.93	409	\$3,178	\$5,050	\$23,333	\$0	\$31,155	\$17,701	\$31,562
180 SCAMMON BAY	0.00	2.04	193	\$4,901	\$0	\$27,598	\$0	\$32,080	\$6,147	\$32,500
181 SELAWIK	0.00	12.52	521	\$31,232	\$0	\$2,204	\$0	\$33,005	\$17,073	\$33,437
182 SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$21,366	\$0	\$33,005	\$14,897	\$33,437
183 SHAKTOOLIK	0.00	1.39	160	\$2,004	\$0	\$29,557	\$0	\$31,155	\$0	\$31,562
184 SHELDON POINT	0.00	0.00	136	\$0	\$0	\$32,500	\$0	\$32,080	\$0	\$32,500
185 SHISHMAREF	0.00	3.14	326	\$9,074	\$3,534	\$13,953	\$0	\$31,155	\$19,441	\$31,562
186 SHUNGNAK	0.00	3.14	182	\$4,836	\$5,350	\$23,251	\$0	\$33,005	\$9,488	\$33,437
187 STEBBINS	0.00	1.49	298	\$3,974	\$0	\$27,587	\$0	\$31,155	\$9,217	\$31,562
188 TANANA	0.00	2.31	499	\$8,654	\$22,169	\$2,614	\$0	\$33,005	\$25,506	\$33,437
189 TELLER	0.00	1.56	219	\$3,171	\$10,144	\$18,246	\$0	\$31,155	\$14,844	\$31,562
190 TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$24,381	\$0	\$25,602	\$6,131	\$25,937
191 TOGIAK	0.00	4.10	419	\$15,450	\$0	\$16,112	\$0	\$31,155	\$10,315	\$31,562
192 TOKSOOK BAY	0.00	3.12	317	\$10,549	\$5,200	\$16,750	\$0	\$32,080	\$16,121	\$32,500
193 TULIJSKAK	0.00	0.00	202	\$0	\$0	\$32,500	\$0	\$32,080	\$0	\$32,500
194 TUNUNAK	0.00	0.75	299	\$2,072	\$5,200	\$25,227	\$0	\$32,080	\$12,780	\$32,500
195 UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$33,211	\$33,645	\$33,645
196 UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$33,005	\$2,741	\$33,437
197 WALES	0.00	1.29	109	\$1,230	\$0	\$30,332	\$0	\$31,155	\$0	\$31,562
198 WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$31,155	\$0	\$31,562
199 WHITTIER	0.00	9.24	292	\$17,504	\$22,712	\$0	\$0	\$39,698	\$33,961	\$33,961
200 EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,484	\$66,341	\$66,341

TOTAL \$17,902,186 \$6,765,093 \$2,333,219 \$352,549 \$27,000,000 \$18,349,049 \$24,430,149

**'NEW' PROPOSED REVENUE SHARING (1977 DATA)**

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 25, 1978

COLA USED ONLY FOR MODIFYING NON-PER CAPITA ENTITLEMENTS  
LOCAL EFFORT LIMIT SET TO 25 (HOLD HARMLESS NOT APPLIED)  
PAYOUT SET TO \$25 MILLION (3.3516427)

SN	LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	PCI RATIO	PRCPTY RATIO	AVE RATIO	LOCAL EFFORT	POP.	PER CAPITA ENTITLEMENT	TOTAL (+ RHM)	PRESENT ENTITLEMENT
<b>BOROUGHES AND INTERNAL DIFFERENTIAL TAX UNITS</b>											
1	ANCHORAGE (AW)	2.93	0.244	0.963	1.70	1.335	4.24	180,653	\$2,567,383	\$5,443,548	\$8,378,557
2	CITY (SA)	7.07	0.000	0.894	1.63	1.266	8.96	67,014	\$2,012,843	\$2,012,843	\$0
3	HILLSIDE (SA)	3.49	0.000	0.871	1.03	0.952	3.32	8,937	\$99,635	\$99,635	\$0
4	SPENARD (SA)	7.34	0.000	0.887	1.50	1.195	8.78	38,816	\$1,142,399	\$1,142,399	\$0
5	GIRDWOOD (SA)	3.35	0.000	0.796	0.82	0.811	2.72	600	\$5,472	\$5,472	\$0
6	GLEN ALPS (SA)	3.37	0.000	0.796	0.80	0.801	2.70	65	\$589	\$589	\$0
7	RICH. VISTA (SA)	7.24	0.000	1.096	11.68	6.389	25.00	1,105	\$92,589	\$92,589	\$0
8	SAND LAKE (SA)	3.97	0.000	0.885	1.85	1.370	5.44	18,915	\$345,464	\$345,464	\$0
9	MULDOON (SA)	4.70	0.000	0.955	2.76	1.861	8.76	23,345	\$685,791	\$685,791	\$0
10	RABBIT CREEK (SA)	3.37	0.000	0.882	1.90	1.393	4.69	6,532	\$102,839	\$102,839	\$0
11	EAGLE RIVER (SA)	2.28	0.000	0.998	2.08	1.541	3.51	7,182	\$84,662	\$84,662	\$0
12	CHUGIAK (SA)	1.28	0.000	0.998	2.83	1.917	2.46	5,876	\$48,574	\$48,574	\$0
13	OCEAN VIEW (SA)	4.86	0.000	0.882	1.78	1.333	6.48	1,894	\$41,193	\$41,193	\$0
14	OTHER SA	0.52	0.000	0.963	0.54	0.752	0.39	372	\$492	\$492	\$0
							TOTAL		\$7,229,932	\$10,106,097	\$8,378,557
15	BRISTOL BAY BOROUGH (AW)	6.15	8.203	0.977	1.88	1.433	20.57	1,311	\$90,426	\$98,797	\$32,370
16	SOUTH NAKNEK SA	1.47	0.000	0.977	0.92	0.950	1.40	175	\$822	\$822	\$0
							TOTAL		\$91,249	\$99,619	\$32,370
17	FAIRBANKS BOROUGH (AW)	1.19	2.227	0.747	1.62	1.186	4.06	60,227	\$620,245	\$933,264	\$1,200,637
18	BALLAINE LAKE (SA)	0.81	0.000	0.747	4.62	2.686	2.19	168	\$1,234	\$1,234	\$0
19	DIANE (SA)	1.22	0.000	0.747	2.97	1.860	2.28	66	\$505	\$505	\$0
20	WILDVIEW ACRES (SA)	0.82	0.000	0.747	2.24	1.496	1.22	77	\$316	\$316	\$0
21	SMITH RANCH (SA)	1.63	0.000	0.747	3.97	2.359	3.85	438	\$5,658	\$5,658	\$0
22	ENGINEER CREEK (SA)	1.64	0.000	0.747	3.95	2.348	3.85	144	\$1,861	\$1,861	\$0
23	ESTER LUMP (SA)	2.04	0.000	0.747	0.34	0.547	1.12	10	\$37	\$37	\$0
24	NORTH STAR F.P. (SA)	0.87	0.000	0.747	2.07	1.412	1.23	6,500	\$26,963	\$26,963	\$0
25	BECKER RIDGE (SA)	2.35	0.000	0.747	0.70	0.727	1.71	108	\$620	\$620	\$0
26	FAIRBANKS (CITY)	6.94	4.603	0.658	2.40	1.533	17.70	30,462	\$1,807,470	\$2,320,104	\$1,205,807
27	NORTH POLE (CITY)	4.36	9.184	1.197	1.30	1.252	16.96	461	\$26,217	\$44,709	\$29,890
							TOTAL		\$2,691,132	\$3,335,276	\$2,496,336
28	HAINES BOROUGH	1.42	0.000	1.210	2.39	1.803	2.56	1,924	\$16,530	\$16,530	\$0
29	HAINES (CITY)	7.62	5.588	1.325	2.99	2.160	25.00	1,366	\$114,458	\$130,986	\$65,721
							TOTAL		\$130,988	\$147,517	\$65,721
30	JUNEAU (AW)	8.62	0.000	0.847	2.40	1.627	14.03	20,465	\$962,930	\$1,171,960	\$751,062
31	JUNEAU SA1	2.78	9.135	0.847	2.30	1.576	18.79	7,259	\$457,354	\$457,354	\$0
32	JUNEAU SA2	1.21	4.128	0.847	3.69	2.272	12.15	1,606	\$65,404	\$65,404	\$0
33	JUNEAU SA3	0.79	0.000	0.847	1.11	0.982	0.77	197	\$514	\$514	\$0
34	JUNEAU SA4	2.88	0.000	0.847	1.60	1.228	3.54	1,370	\$16,275	\$16,275	\$0
35	JUNEAU SA5	2.35	0.000	0.847	2.78	1.816	4.26	8,369	\$119,712	\$119,712	\$0
36	JUNEAU SA6	1.89	0.000	0.847	2.59	1.721	3.25	719	\$7,850	\$7,850	\$0
37	JUNEAU SA7	1.41	0.000	0.847	1.98	1.418	2.00	427	\$2,875	\$2,875	\$0
38	JUNEAU SA8	1.30	0.000	0.847	1.30	1.078	1.41	518	\$2,451	\$2,451	\$0
							TOTAL		\$1,635,369	\$1,844,399	\$751,062

39	KENAI BOROUGH (AW)	0.00	0.000	1.066	0.83	0.959	0.00	24,811	\$0	\$314,575	\$470,350
40	CENTRAL HOSPITAL (SA)	0.19	0.000	1.066	4.79	2.929	0.55	14,100	\$26,303	\$26,303	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.000	1.066	2.63	1.848	3.74	5,300	\$66,562	\$66,562	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.000	1.066	0.41	0.742	4.04	3,512	\$47,627	\$47,627	\$0
43	NORTH KENAI REC (SA)	0.84	0.000	1.066	0.40	0.734	0.62	3,995	\$8,353	\$8,353	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.000	1.066	4.52	2.796	15.19	675	\$34,370	\$34,370	\$0
45	HOMER (CITY)	11.26	5.742	1.004	1.80	1.402	23.84	1,802	\$144,003	\$157,758	\$74,774
46	KACHEMAK (CITY)	1.75	0.000	1.872	1.24	1.559	2.72	151	\$1,381	\$1,381	\$0
47	KENAI (CITY)	14.58	7.952	1.051	2.69	1.875	25.00	5,364	\$449,455	\$513,906	\$246,090
48	SELDOVIA (CITY)	14.48	2.589	0.999	3.89	2.448	25.00	612	\$51,280	\$61,293	\$26,132
49	SEWARD (CITY)	17.58	0.000	0.978	3.46	2.223	25.00	2,279	\$190,959	\$215,220	\$96,533
50	SOLDOTNA (CITY)	10.24	7.470	1.074	2.55	1.816	25.00	2,586	\$216,683	\$255,819	\$126,703

TOTAL \$1,236,981 \$1,703,572 \$1,040,825

51	KETCHIKAN BOROUGH (AW)	4.55	3.439	1.201	1.81	1.509	12.06	11,490	\$464,610	\$464,610	\$84,555
52	SHORELINE (SA)	1.00	0.000	1.201	3.18	2.195	2.20	550	\$4,067	\$4,067	\$0
53	KETCHIKAN (CITY)	9.67	8.902	1.232	2.18	1.709	25.00	7,928	\$664,295	\$824,051	\$393,632
54	SAXMAN (CITY)	0.00	0.000	2.051	2.85	2.454 (EST)	0.00	272	\$0	\$4,350	\$8,294

TOTAL \$1,132,973 \$1,297,079 \$486,481

55	KODIAK BOROUGH (AW)	1.83	0.000	0.934	1.22	1.081	1.98	7,901	\$52,624	\$219,574	\$207,791
56	FIRE DISTRICT (SA)	2.31	0.000	0.934	3.60	2.271	5.25	1,546	\$27,247	\$27,247	\$0
57	ROAD DISTRICT (SA)	0.64	0.000	0.934	3.27	2.106	1.36	312	\$1,422	\$1,422	\$0
58	KODIAK (CITY)	8.19	6.044	0.845	1.49	1.172	16.70	4,960	\$277,638	\$300,664	\$190,984
59	AKHIOK (CITY)	0.00	0.000	2.167	8.57	5.371 (EST)	0.00	102	\$0	\$0	\$0
60	LARSEN BAY (CITY)	0.00	0.000	1.132	4.28	2.709 (EST)	0.00	137	\$0	\$0	\$1,841
61	OLD HARBOR (CITY)	0.00	0.000	2.062	4.28	3.174 (EST)	0.00	327	\$0	\$6,208	\$17,281
62	OUZINKIE (CITY)	0.00	6.484	1.768	8.57	5.171 (EST)	25.00	170	\$14,244	\$14,244	\$2,284
63	PORT LIONS (CITY)	0.00	0.000	1.027	4.28	2.657 (EST)	0.00	227	\$0	\$3,934	\$11,133

TOTAL \$373,177 \$573,296 \$431,316

64	MAT-SU BOROUGH (AW)	3.12	0.000	1.413	1.29	1.355	4.23	16,724	\$237,421	\$371,212	\$295,973
65	WASILLA F(1,8,9,10,11)	0.77	0.000	1.413	2.50	1.960	1.52	4,908	\$25,058	\$25,058	\$0
66	BUTTE FIRE (SA)	0.59	0.000	1.413	2.43	1.926	1.14	1,818	\$6,949	\$6,949	\$0
67	SUTTON FIRE (SA)	1.71	0.000	1.413	5.21	3.313	5.68	594	\$11,319	\$11,319	\$0
68	OTHR AREA (SA)	0.17	0.000	1.413	1.66	1.538	0.27	12,924	\$11,925	\$11,925	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.000	1.413	3.99	2.702	5.38	223	\$4,024	\$4,024	\$0
70	GARDEN TERRACE (SA)	3.08	0.000	1.413	1.96	1.690	5.21	57	\$995	\$995	\$0
71	HOUSTON (CITY)	0.00	0.000	2.093	1.18	1.637	0.00	375	\$0	\$36,494	\$41,357
72	PALMER (CITY)	4.25	8.690	1.326	2.22	1.774	22.96	1,859	\$143,061	\$169,284	\$86,977
73	WASILLA (CITY)	0.00	0.000	1.423	1.83	1.630	0.00	1,566	\$0	\$65,813	\$73,937

TOTAL \$440,756 \$703,077 \$498,246

74	NORTH SLOPE BOROUGH (AW)	5.55	0.110	1.834	0.10	0.972	5.50	9,139	\$168,562	\$234,072	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.000	7.234	12.24	9.741 (EST)	0.00	150	\$0	\$0	\$0
76	BARROW (CITY)	0.00	13.319	2.840	6.12	4.482 (EST)	25.00	2,306	\$193,222	\$193,222	\$38,557
77	KAKTOVIK (CITY)	0.00	0.000	1.296	12.24	6.772 (EST)	0.00	123	\$0	\$0	\$2,057
78	NUIGSUT (CITY)	0.00	0.000	7.208	12.24	9.728 (EST)	0.00	152	\$0	\$0	\$0
79	POINT HOPE (CITY)	0.00	6.696	3.463	12.24	7.856 (EST)	25.00	384	\$32,175	\$32,175	\$0
80	WAINWRIGHT (CITY)	0.00	7.540	4.191	12.24	8.220 (EST)	25.00	341	\$28,572	\$28,572	\$0

TOTAL \$422,532 \$488,043 \$348,803

81	SITKA BOROUGH	2.10	3.866	0.978	1.82	1.402	8.37	7,650	\$214,631	\$348,613	\$383,994
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.045	1.048	3.12	2.085	25.00	2,406	\$201,601	\$320,640	\$211,729
83	CRAIG	5.83	8.783	1.211	3.78	2.495	25.00	467	\$39,130	\$49,535	\$26,050
84	DILLINGHAM	15.12	10.142	0.782	3.17	1.978	25.00	1,269	\$106,330	\$113,413	\$60,754
85	GALENA	0.00	14.025	1.362	10.12	5.745	25.00	631	\$52,872	\$72,006	\$41,499
86	HOONAH	0.00	8.625	2.143	6.81	4.480	25.00	848	\$71,054	\$71,054	\$28,715
87	HYDABURG	0.00	15.989	4.162	11.32	7.744	25.00	380	\$31,840	\$39,080	\$14,650

88 RARE	0.00	1.142	2.578	12.15	7.387	8.84	875	\$19,878	\$21,285	\$20,258
89 KING COVE	2.00	2.917	1.744	6.10	3.926	19.30	408	\$26,405	\$31,455	\$21,275
90 KLAWOCK	0.00	3.411	2.477	13.49	7.987	25.00	323	\$27,064	\$33,599	\$14,449
91 NENANA	9.16	6.097	1.460	3.93	2.696	25.00	521	\$43,655	\$64,637	\$40,963
92 NOME	17.39	9.808	0.776	3.28	2.030	25.00	2,585	\$216,599	\$406,719	\$283,132
93 PELICAN	3.20	9.915	2.258	1.56	1.909	25.00	169	\$14,160	\$20,234	\$9,616
94 PETERSBURG	12.81	1.231	1.041	2.67	1.859	25.00	2,126	\$178,139	\$278,255	\$169,595
95 SAINT MARY'S	0.00	0.000	5.348	12.57	8.961	0.00	415	\$0	\$5,200	\$22,194
96 SKAGWAY	9.40	3.402	0.905	1.22	1.066	13.65	854	\$39,096	\$58,715	\$48,537
97 UNALASKA	9.59	21.412	0.942	1.31	1.130	25.00	510	\$42,733	\$128,116	\$102,445
98 VALDEZ	4.43	0.000	0.476	0.26	0.370	1.64	7,483	\$41,246	\$160,727	\$417,165
99 ZONE I	1.88	0.000	0.476	4.10	2.292	4.32	6,683	\$96,885	\$96,885	\$0
100 ZONE II	0.57	0.000	0.476	1.21	0.843	0.48	700	\$1,141	\$1,141	\$0
TOTAL								\$139,274	\$258,755	\$417,165
101 WRANGELL	5.87	9.307	1.071	3.59	2.332	25.00	3,152	\$264,109	\$363,568	\$209,010
102 ZONE II	2.02	0.000	1.071	3.64	2.360	4.78	797	\$12,786	\$12,786	\$0
103 ZONE III	4.11	0.000	1.071	1.28	1.179	4.85	100	\$1,626	\$1,526	\$0
104 ZONE IV	5.40	0.000	1.071	3.88	2.478	13.39	2,250	\$101,001	\$101,001	\$0
TOTAL								\$379,523	\$478,982	\$209,010
105 YAKUTAT	11.60	4.567	1.983	1.86	1.925	25.00	442	\$37,035	\$37,035	\$0
SECOND CLASS CITIES										
3 106 AKIACHAK	0.00	0.000	3.132	4.46	3.799 (EST)	0.00	354	\$0	\$19,630	\$30,904
0 107 AKIAK ✓	0.00	0.000	3.625	4.46	4.045 (EST)	0.00	165	\$0	\$0	\$1,072
2 108 AKOLMIUT	0.00	0.544	3.078	4.46	3.772 (EST)	2.05	608	\$4,186	\$66,944	\$82,122
0 109 ALAKANUK	0.00	1.312	6.192	4.46	5.329 (EST)	6.99	527	\$12,356	\$24,836	\$29,265
2 110 ALEKNAGIK ✓	0.00	0.000	3.261	4.46	3.863 (EST)	0.00	227	\$0	\$0	\$0
2 111 ALLAKAKET ✓	0.00	0.000	2.856	4.46	3.661 (EST)	0.00	164	\$0	\$0	\$2,741
4 112 AMBLER	0.00	0.915	3.267	4.46	3.866 (EST)	3.53	217	\$2,574	\$17,413	\$22,531
3 113 ANDERSON	0.00	2.240	1.133	4.46	2.799 (EST)	6.27	470	\$9,879	\$22,884	\$31,548
5 114 ANGOON	0.00	2.822	4.737	4.46	4.601 (EST)	12.98	287	\$12,493	\$20,555	\$18,036
1 115 ANIAK	0.00	0.000	6.168	4.46	5.317 (EST)	0.00	323	\$0	\$13,575	\$24,160
0 116 ANVIK ✓	0.00	0.000	5.848	4.46	5.157 (EST)	0.00	87	\$0	\$0	\$0
2 117 ATMAUTLUAK	0.00	0.000	2.284	4.46	3.374 (EST)	0.00	169	\$0	\$5,200	\$10,583
6 118 BETHEL	0.00	12.613	0.767	4.28	2.527 (EST)	25.00	3,409	\$285,643	\$401,668	\$264,487
0 119 BREVIG MISSION	0.00	0.000	2.734	4.46	3.600 (EST)	0.00	120	\$0	\$5,580	\$8,534
4 120 BUCKLAND	0.00	1.998	2.719	4.46	3.592 (EST)	7.18	172	\$4,139	\$4,139	\$0
2 121 CHEFORNAK ✓	0.00	0.000	1.785	4.46	3.125 (EST)	0.00	192	\$0	\$0	\$1,872
0 122 CHEVAK	0.00	1.864	3.628	4.46	4.047 (EST)	7.54	447	\$11,303	\$11,303	\$9,878
2 123 CHUATHBALUK	0.00	0.000	7.074	4.46	5.770 (EST)	0.00	118	\$0	\$5,350	\$9,216
0 124 CLARK'S POINT ✓	0.00	0.000	0.764	4.46	2.615 (EST)	0.00	98	\$0	\$0	\$0
4 125 DEERING	0.00	3.534	1.511	4.46	2.988 (EST)	10.56	100	\$3,540	\$8,890	\$8,626
5 126 DELTA JUNCTION	0.00	0.000	1.238	0.71	0.976 (EST)	0.00	892	\$0	\$18,779	\$31,602
0 127 DIOMEDE	0.00	0.000	2.059	4.46	3.262 (EST)	0.00	135	\$0	\$5,050	\$6,328
6 128 EAGLE	2.21	0.000	2.993	4.39	3.695	8.19	145	\$3,982	\$8,053	\$4,904
1 129 EEK	0.00	1.602	2.846	4.46	3.656 (EST)	5.85	195	\$3,829	\$3,829	\$6,211
0 130 EKWOK ✓	0.00	0.000	1.921	4.46	3.193 (EST)	0.00	109	\$0	\$0	\$0
3 131 ELIM	0.00	1.919	1.938	4.46	3.202 (EST)	6.14	205	\$4,223	\$9,273	\$11,909
3 132 EMMONAK	0.00	4.460	7.598	4.46	6.032 (EST)	25.00	545	\$45,666	\$50,365	\$16,744
5 133 FORT YUKON	0.00	8.339	1.657	4.46	3.061 (EST)	25.00	637	\$53,374	\$84,231	\$53,434
1 134 FORTUNA LEDGE	0.00	0.000	3.906	4.46	4.186 (EST)	0.00	200	\$0	\$5,200	\$10,270
3 135 GAMBELL	0.00	2.682	2.012	4.46	3.239 (EST)	8.68	412	\$11,996	\$11,996	\$6,241
0 136 GOLOVIN ✓	0.00	0.000	2.347	4.46	3.406 (EST)	0.00	118	\$0	\$0	\$0
4 137 GOODNEWS BAY	0.00	1.245	2.098	4.46	3.282 (EST)	4.08	248	\$3,398	\$3,398	\$4,674
0 138 GRAYLING ✓	0.00	0.000	4.994	4.46	4.730 (EST)	0.00	167	\$0	\$0	\$2,402
4 139 HOLY CROSS	0.00	0.000	7.484	4.46	5.975 (EST)	0.00	212	\$0	\$13,375	\$17,486
2 140 HOOPER BAY	0.00	2.528	4.200	4.46	4.332 (EST)	10.95	590	\$21,667	\$21,667	\$0
0 141 HUGHES ✓	0.00	0.000	2.842	4.46	3.654 (EST)	0.00	98	\$0	\$0	\$1,638
2 142 HUSLIA	0.00	0.000	4.132	4.46	4.299 (EST)	0.00	216	\$0	\$36,587	\$40,776
3 143 KALTAG	0.00	0.000	3.613	4.46	4.039 (EST)	0.00	240	\$0	\$2,226	\$6,881
4 144 KASAAN	0.00	0.000	1.262	4.46	2.863 (EST)	0.00	38	\$0	\$4,000	\$4,475

145	KIANKA	0.00	0.000	1.934	4.46	3.210 (EST)	0.00	314	\$0	\$10,700	\$21,070	
4	146 KIVALINA	0.00	1.869	2.544	4.46	3.504 (EST)	6.55	208	\$4,569	\$11,925	\$14,172	
1	147 KOBUK	0.00	0.000	2.910	4.45	3.688 (EST)	0.00	60	\$0	\$5,350	\$5,951	
2	148 KOTLIK	0.00	1.943	6.478	4.46	5.472 (EST)	10.63	284	\$10,125	\$15,325	\$11,476	
6	149 KOTZEBUE	0.00	11.586	1.063	4.28	2.675 (EST)	25.00	2,526	\$211,656	\$214,839	\$116,363	
1	150 KOYUK	0.00	0.335	3.777	4.46	4.121 (EST)	1.38	160	\$741	\$5,791	\$9,999	
0	151 KOYUKUK	0.00	0.000	1.254	4.46	2.859 (EST)	0.00	124	\$0	\$5,350	\$6,179	
0	152 KUPREANOF ✓	0.00	0.000	1.118	4.46	2.792 (EST)	0.00	42	\$0	\$0	\$0	
5	153 KWETHLUK	0.00	0.000	3.256	4.46	3.861 (EST)	0.00	444	\$0	\$5,200	\$16,455	
2	154 LOWER KALSKAG	0.00	0.000	7.945	4.46	6.205 (EST)	0.00	195	\$0	\$5,350	\$12,262	
2	155 MANOKOTAK	0.00	0.901	3.150	4.46	3.807 (EST)	3.43	225	\$2,588	\$2,588	\$5,539	
6	156 MCGRATH	0.00	0.000	1.469	4.46	2.967 (EST)	0.00	296	\$0	\$11,816	\$21,516	
3	157 MEKORYUK	0.00	1.290	2.124	4.46	3.295 (EST)	4.25	184	\$2,621	\$7,821	\$11,538	
4	158 MOUNTAIN VILLAGE	0.00	4.799	3.885	4.46	4.175 (EST)	20.04	513	\$34,462	\$39,662	\$22,873	
3	159 NAPAKIAK	0.00	6.644	1.647	4.46	3.056 (EST)	20.30	276	\$18,786	\$28,822	\$18,826	
1	160 NAPASKIAK ✓	0.00	0.000	1.340	4.46	2.903 (EST)	0.00	210	\$0	\$0	\$5,323	
1	161 NEWHALEN ✓	0.00	0.000	1.364	4.46	2.915 (EST)	0.00	89	\$0	\$0	\$0	
1	162 NEW STUYAHOK ✓	0.00	0.000	4.627	4.46	4.546 (EST)	0.00	230	\$0	\$0	\$0	
0	163 NEWTOK ✓	0.00	0.000	1.987	4.46	3.226 (EST)	0.00	124	\$0	\$0	\$0	
2	164 NIGHTMUTE	0.00	2.540	2.626	4.46	3.546 (EST)	9.00	123	\$3,714	\$3,714	\$799	
2	165 NIKOLAI	0.00	0.000	6.309	4.46	5.387 (EST)	0.00	85	\$0	\$7,195	\$7,764	
2	166 NONDALTON ✓	0.00	0.000	1.852	4.46	3.159 (EST)	0.00	226	\$0	\$0	\$0	
4	167 NOORVIK	0.00	2.264	2.058	4.46	3.262 (EST)	7.38	527	\$13,050	\$22,814	\$28,443	
0	168 NULATO	0.00	0.000	2.438	4.46	3.452 (EST)	0.00	331	\$0	\$8,225	\$10,439	
5	169 PILOT STATION	0.00	0.257	7.320	4.46	5.893 (EST)	1.51	301	\$1,528	\$3,478	\$12,320	
0	170 PLATINUM ✓	0.00	0.000	1.333	4.46	2.899 (EST)	0.00	59	\$0	\$0	\$1,879	
2	171 PORT ALEXANDER	0.00	2.526	0.814	4.46	2.640 (EST)	6.67	51	\$1,140	\$1,140	\$661	
1	172 PORT HEIDEN	0.00	0.000	1.968	4.46	3.217 (EST)	0.00	89	\$0	\$50,373	\$51,778	
4	173 QUINHAGAK	0.00	1.037	2.362	4.46	3.414 (EST)	3.54	395	\$4,691	\$10,203	\$15,525	
3	174 RUBY ✓	0.00	0.000	2.002	4.46	3.234 (EST)	0.00	219	\$0	\$0	\$3,662	
2	175 RUSSIAN MISSION	0.00	0.000	0.980	4.46	2.723 (EST)	0.00	158	\$0	\$1,716	\$2,126	
1	176 SAINT MICHAEL	0.00	0.000	2.114	4.46	3.290 (EST)	0.00	206	\$0	\$5,050	\$10,121	
4	177 SAINT PAUL	0.00	5.751	1.221	4.46	2.843 (EST)	16.35	550	\$30,152	\$99,152	\$85,410	
5	178 SAND POINT	0.00	12.392	0.659	4.28	2.473 (EST)	25.00	544	\$45,582	\$71,274	\$40,458	
3	179 SAVOONGA	0.00	0.652	1.861	4.45	3.163 (EST)	2.06	409	\$2,828	\$7,878	\$17,701	
2	180 SCAMMON BAY	0.00	1.422	5.988	4.46	5.227 (EST)	7.43	193	\$4,810	\$4,810	\$6,147	
3	181 SELAWIK	0.00	12.526	2.415	17.80	10.139	25.00	521	\$43,655	\$43,655	\$17,073	
2	182 SHAGELUK	0.00	0.000	4.500	4.46	4.482 (EST)	0.00	169	\$0	\$12,070	\$14,897	
0	183 SHAKTOOLIK	0.00	0.966	2.591	4.46	3.528 (EST)	3.40	160	\$1,828	\$1,828	\$0	
2	184 SHELDON POINT ✓	0.00	0.000	8.206	4.46	6.335 (EST)	0.00	136	\$0	\$0	\$0	
3	185 SHISHMAREF	0.00	2.183	2.437	4.46	3.451 (EST)	7.53	326	\$8,237	\$16,771	\$19,441	
4	186 SHUNGNAC	0.00	2.184	2.034	4.46	3.250 (EST)	7.09	182	\$4,330	\$9,680	\$9,488	
3	187 STEBBINS	0.00	1.035	2.530	4.46	3.498 (EST)	3.62	298	\$3,618	\$3,618	\$9,217	
0	188 TANANA	0.00	1.610	1.061	4.46	2.763 (EST)	4.45	499	\$7,445	\$29,614	\$25,506	
3	189 TELLER	0.00	1.090	2.812	4.46	3.639 (EST)	3.96	219	\$2,911	\$13,056	\$14,844	
5	190 TENAKEE SPRINGS	0.00	0.000	4.698	4.46	4.581 (EST)	0.00	140	\$0	\$1,556	\$6,131	
2	191 TOGIAK	0.00	2.850	2.569	4.46	3.517 (EST)	10.02	419	\$14,082	\$14,082	\$10,315	
1	192 TOKSOOK BAY	0.00	2.168	4.249	4.46	4.357 (EST)	9.44	317	\$10,037	\$15,237	\$16,121	
0	193 TULUKSAK ✓	0.00	0.000	1.886	4.46	3.176 (EST)	0.00	202	\$0	\$0	\$0	
5	194 TUNUNAK	0.00	0.523	2.780	4.46	3.622 (EST)	1.89	299	\$1,901	\$7,101	\$12,780	
0	195 UNALAKLEET	0.00	0.000	1.451	4.46	2.958 (EST)	0.00	630	\$0	\$22,510	\$33,645	
0	196 UPPER KALSKAG ✓	0.00	0.000	8.584	4.46	6.525 (EST)	0.00	164	\$0	\$0	\$2,741	
3	197 WALES	0.00	0.896	2.331	4.46	3.398 (EST)	3.04	109	\$1,113	\$1,113	\$0	
0	198 WHITE MOUNTAIN ✓	0.00	0.000	2.555	4.46	3.510 (EST)	0.00	98	\$0	\$0	\$0	
5	199 WHITTIER	0.00	5.136	0.593	3.57	2.083 (EST)	10.70	292	\$10,473	\$33,185	\$33,961	
200	EXT FIRE AREAS	0.00	0.000	###.###	###.##	###.###	0.00	1	\$0	\$66,341	\$66,341	
									TOTAL	\$18,262,861	\$25,000,000	\$18,321,095

22  
 number of basic admin  
 Svs. provided by municipality  
 i.e. meetings, annual elections,  
 ordinances, budgets, admin person

REVENUE SHARING DATA--1977

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 25, 1978

SN	LOCAL GOV'T	PER CAPITA EXISTING	R,H,M	TOTAL ENTITLEMENT	POP	PER CAPITA PROP. VALUE	1976 PCI	PROP. TAX	SALES TAX	S. TAX REVENUE	COLA
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS											
1	ANCHORAGE (AW)	\$5,502,392	\$2,876,165	\$8,378,557	180,653	\$25,117.5	\$8,301	2.931	0.000	\$1,108,739	100.00
2	CITY (SA)	\$0	\$0	\$0	67,014	\$26,162.8	\$8,943	7.075	0.000	\$0	100.00
3	HILLSIDE (SA)	\$0	\$0	\$0	8,937	\$41,509.8	\$9,178	3.493	0.000	\$0	100.00
4	SPENARD (SA)	\$0	\$0	\$0	38,816	\$28,505.6	\$9,013	7.343	0.000	\$0	100.00
5	GIRDWOOD (SA)	\$0	\$0	\$0	600	\$51,907.4	\$10,042	3.354	0.000	\$0	100.00
6	GLEN ALPS (SA)	\$0	\$0	\$0	65	\$53,210.9	\$10,042	3.377	0.000	\$0	100.00
7	RICH. VISTA (SA)	\$0	\$0	\$0	1,105	\$3,669.7	\$7,297	7.244	0.000	\$0	100.00
8	SAND LAKE (SA)	\$0	\$0	\$0	18,915	\$23,109.7	\$9,031	3.976	0.000	\$0	100.00
9	MULDOON (SA)	\$0	\$0	\$0	23,345	\$15,486.4	\$8,378	4.708	0.000	\$0	100.00
10	RABBIT CREEK (SA)	\$0	\$0	\$0	6,532	\$22,507.3	\$9,070	3.371	0.000	\$0	100.00
11	EAGLE RIVER (SA)	\$0	\$0	\$0	7,182	\$20,561.2	\$8,011	2.281	0.000	\$0	100.00
12	CHUGIAK (SA)	\$0	\$0	\$0	5,876	\$15,111.4	\$8,011	1.286	0.000	\$0	100.00
13	OCEAN VIEW (SA)	\$0	\$0	\$0	1,894	\$24,024.9	\$9,070	4.867	0.000	\$0	100.00
14	OTHER SA	\$0	\$0	\$0	372	\$79,121.5	\$8,301	0.525	0.000	\$0	100.00
TOTAL				\$8,378,557							
15	BRISTOL BAY BOROUGH (AW)	\$24,000	\$8,370	\$32,370	1,311	\$22,691.7	\$8,189	6.156	0.000	\$244,042	126.25
16	SOUTH NAKNEK SA	\$0	\$0	\$0	175	\$46,446.7	\$8,189	1.476	0.000	\$0	126.25
TOTAL				\$32,370							
17	FAIRBANKS BOROUGH (AW)	\$1,087,619	\$113,018	\$1,200,637	60,227	\$26,387.4	\$10,699	1.198	1.440	\$3,539,877	115.00
18	BALLATNE LAKE (SA)	\$0	\$0	\$0	168	\$9,268.1	\$10,699	0.816	0.000	\$0	115.00
19	DIANE (SA)	\$0	\$0	\$0	66	\$14,424.2	\$10,699	1.228	0.000	\$0	115.00
20	WILDVIEW ACRES (SA)	\$0	\$0	\$0	77	\$19,100.5	\$10,699	0.820	0.000	\$0	115.00
21	SMITH RANCH (SA)	\$0	\$0	\$0	438	\$10,798.2	\$10,699	1.634	0.000	\$0	115.00
22	ENGINEER CREEK (SA)	\$0	\$0	\$0	144	\$10,853.4	\$10,699	1.642	0.000	\$0	115.00
23	ESTER LUMP (SA)	\$0	\$0	\$0	10	\$123,241.5	\$10,699	2.046	0.000	\$0	115.00
24	NORTH STAR F.P. (SA)	\$0	\$0	\$0	6,500	\$20,632.4	\$10,699	0.876	0.000	\$0	115.00
25	BECKER RIDGE (SA)	\$0	\$0	\$0	108	\$60,692.8	\$10,699	2.356	0.000	\$0	115.00
26	FAIRBANKS (CITY)	\$753,172	\$512,634	\$1,265,807	30,462	\$17,801.2	\$12,150	6.941	3.000	\$2,496,476	115.00
27	NORTH POLE (CITY)	\$11,398	\$18,492	\$29,890	461	\$32,806.0	\$6,681	4.366	3.000	\$138,907	115.00
TOTAL				\$2,496,336							
28	HAINES BOROUGH	\$0	\$0	\$0	1,924	\$17,879.5	\$6,612	1.421	0.000	\$0	107.50
29	HAINES (CITY)	\$49,193	\$16,528	\$65,721	1,366	\$14,312.9	\$6,034	7.623	3.000	\$109,269	107.50
TOTAL				\$65,721							
30	JUNEAU (AW)	\$542,032	\$209,030	\$751,062	20,465	\$17,813.8	\$9,436	8.627	0.000	\$0	100.00
31	JUNEAU SA1	\$0	\$0	\$0	7,259	\$18,593.3	\$9,436	2.786	2.000	\$1,233,001	100.00
32	JUNEAU SA2	\$0	\$0	\$0	1,606	\$11,594.9	\$9,436	1.218	2.000	\$76,877	100.00
33	JUNEAU SA3	\$0	\$0	\$0	197	\$38,352.9	\$9,436	0.793	0.000	\$0	100.00
34	JUNEAU SA4	\$0	\$0	\$0	1,370	\$26,653.4	\$9,436	2.886	0.000	\$0	100.00
35	JUNEAU SA5	\$0	\$0	\$0	8,369	\$15,397.8	\$9,436	2.350	0.000	\$0	100.00
36	JUNEAU SA6	\$0	\$0	\$0	719	\$16,515.9	\$9,436	1.892	0.000	\$0	100.00
37	JUNEAU SA7	\$0	\$0	\$0	427	\$21,549.0	\$9,436	1.416	0.000	\$0	100.00
38	JUNEAU SA8	\$0	\$0	\$0	518	\$32,735.5	\$9,436	1.309	0.000	\$0	100.00
TOTAL				\$751,062							
39	KENAI BOROUGH (AW)	\$155,615	\$314,975	\$470,590	24,611	\$50,351.2	\$7,500	0.000	0.000	\$0	107.50

40	CENTRAL HOSPITAL (SA)	\$0	\$0	\$0	14,100	\$8,948.4	\$7,500	0.190	0.000	\$0	107.50
41	SOUTH HOSPITAL (SA)	\$0	\$0	\$0	5,300	\$16,298.5	\$7,500	2.027	0.000	\$0	107.50
42	NORTH KENAI FIRE (SA)	\$0	\$0	\$0	3,512	\$102,691.8	\$7,500	5.452	0.000	\$0	107.50
43	NORTH KENAI REC (SA)	\$0	\$0	\$0	3,995	\$106,408.3	\$7,500	0.849	0.000	\$0	107.50
44	BEAR CREEK FIRE (SA)	\$0	\$0	\$0	675	\$9,472.8	\$7,500	5.433	0.000	\$0	107.50
45	HOMER (CITY)	\$61,020	\$13,754	\$74,774	1,802	\$23,817.0	\$7,965	11.260	2.000	\$246,479	107.50
46	KACHEMAK (CITY)	\$0	\$0	\$0	151	\$34,371.2	\$4,273	1.750	0.000	\$0	107.50
47	KENAI (CITY)	\$181,638	\$64,451	\$246,090	5,364	\$15,879.6	\$7,610	14.588	3.000	\$677,353	107.50
48	SELDOVIA (CITY)	\$16,118	\$10,013	\$26,132	612	\$11,001.7	\$8,003	14.482	2.000	\$17,436	107.50
49	SEWARD (CITY)	\$72,273	\$24,260	\$96,533	2,279	\$12,360.8	\$8,177	17.585	0.000	\$0	107.50
50	SOLDOTNA (CITY)	\$87,568	\$39,135	\$126,703	2,586	\$16,765.8	\$7,443	10.244	2.000	\$323,894	107.50

TOTAL \$1,040,825

51	KETCHIKAN BOROUGH (AW)	\$84,555	\$0	\$84,555	11,490	\$23,581.9	\$6,658	4.551	1.500	\$931,963	100.00
52	SHORELINE (SA)	\$0	\$0	\$0	550	\$13,442.0	\$6,658	1.005	0.000	\$0	100.00
53	KETCHIKAN (CITY)	\$233,876	\$159,756	\$393,632	7,928	\$19,614.0	\$6,493	9.670	2.500	\$1,384,350	100.00
54	SAXMAN (CITY)	\$3,944	\$4,350	\$8,294	272	\$15,000.0 (EST)	\$3,900	0.000	0.000	\$0	100.00

TOTAL \$486,481

55	KODIAK BOROUGH (AW)	\$40,841	\$166,949	\$207,791	7,901	\$34,905.3	\$8,565	1.838	0.000	\$0	107.50
56	FIRE DISTRICT (SA)	\$0	\$0	\$0	1,546	\$11,879.8	\$8,565	2.315	0.000	\$0	107.50
57	ROAD DISTRICT (SA)	\$0	\$0	\$0	312	\$13,076.9	\$8,565	0.646	0.000	\$0	107.50
58	KODIAK (CITY)	\$167,958	\$23,026	\$190,984	4,960	\$28,589.2	\$9,461	8.198	2.000	\$857,087	107.50
59	AKHIOK (CITY)	\$0	\$0	\$0	102	\$5,000.0 (EST)	\$3,691	0.000	0.000	\$0	107.50
60	LARSEN BAY (CITY)	\$1,841	\$0	\$1,841	137	\$10,000.0 (EST)	\$7,068	0.000	0.000	\$0	107.50
61	OLD HARBOR (CITY)	\$11,073	\$6,208	\$17,281	327	\$10,000.0 (EST)	\$3,880	0.000	0.000	\$0	107.50
62	DUZINKIE (CITY)	\$2,284	\$0	\$2,284	170	\$5,000.0 (EST)	\$4,523	0.000	3.000	\$5,512	107.50
63	PORT LIONS (CITY)	\$7,199	\$3,934	\$11,133	227	\$10,000.0 (EST)	\$7,787	0.000	0.000	\$0	107.50

TOTAL \$431,316

64	MAT-SU BOROUGH (AW)	\$162,183	\$133,790	\$295,973	16,724	\$33,042.4	\$5,661	3.125	0.000	\$0	103.75
65	WASILLA F(1,8,9,10,11)	\$0	\$0	\$0	4,908	\$17,096.3	\$5,661	0.777	0.000	\$0	103.75
66	BUTTE FIRE (SA)	\$0	\$0	\$0	1,818	\$17,573.3	\$5,661	0.592	0.000	\$0	103.75
67	SUTTON FIRE (SA)	\$0	\$0	\$0	594	\$8,223.5	\$5,661	1.716	0.000	\$0	103.75
68	OTHER AREA (SA)	\$0	\$0	\$0	12,924	\$25,783.3	\$5,661	0.179	0.000	\$0	103.75
69	TALKEETNA FLOOD (SA)	\$0	\$0	\$0	223	\$10,738.3	\$5,661	1.992	0.000	\$0	103.75
70	GARDEN TERRACE (SA)	\$0	\$0	\$0	57	\$21,795.3	\$5,661	3.083	0.000	\$0	103.75
71	HOUSTON (CITY)	\$4,863	\$36,494	\$41,357	375	\$36,299.8	\$3,821	0.000	0.000	\$0	103.75
72	PALMER (CITY)	\$60,754	\$26,222	\$86,977	1,859	\$19,296.5	\$6,030	4.250	2.000	\$311,756	103.75
73	WASILLA (CITY)	\$8,123	\$65,813	\$73,937	1,566	\$23,326.7	\$5,621	0.000	0.000	\$0	103.75

TOTAL \$498,246

74	NORTH SLOPE BOROUGH (AW)	\$242,682	\$65,510	\$308,193	9,139	\$390,582.5	\$4,361	5.550	0.000	\$393,766	133.75
75	ANAKTUVUK PASS (CITY)	\$0	\$0	\$0	150	\$3,500.0 (EST)	\$1,106	0.000	0.000	\$0	133.75
76	BARROW (CITY)	\$38,553	\$0	\$38,553	2,306	\$7,000.0 (EST)	\$2,817	0.000	3.000	\$215,000	133.75
77	KAKTOVIK (CITY)	\$2,057	\$0	\$2,057	123	\$3,500.0 (EST)	\$6,173	0.000	0.000	\$0	133.75
78	NUIGSUT (CITY)	\$0	\$0	\$0	152	\$3,500.0 (EST)	\$1,110	0.000	0.000	\$0	133.75
79	POINT HOPE (CITY)	\$0	\$0	\$0	384	\$3,500.0 (EST)	\$2,310	0.000	3.000	\$9,000	133.75
80	WAINWRIGHT (CITY)	\$0	\$0	\$0	341	\$3,500.0 (EST)	\$1,909	0.000	3.000	\$9,000	133.75

TOTAL \$348,803

81	SITKA BOROUGH	\$250,011	\$133,982	\$383,994	7,650	\$23,482.9	\$8,178	2.104	2.000	\$694,624	103.75
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FIRST CLASS CITIES

82	CORDOVA	\$92,691	\$119,038	\$211,729	2,406	\$13,735.5	\$7,629	8.515	3.000	\$398,062	115.00
83	CRAIG	\$15,645	\$10,405	\$26,050	467	\$11,339.7	\$6,606	5.839	3.000	\$46,515	100.00
84	DILLINGHAM	\$53,671	\$7,082	\$60,754	1,269	\$13,507.4	\$10,220	15.122	2.600	\$177,859	126.25
85	GALENA	\$22,365	\$19,134	\$41,499	631	\$4,232.6	\$5,871	0.000	2.600	\$7,458	133.75
86	HOONAH	\$28,715	\$0	\$28,715	848	\$6,288.7	\$3,732	0.000	3.000	\$46,000	107.50
87	HYDABURG	\$7,410	\$7,240	\$14,650	380	\$3,785.3	\$1,922	0.000	2.900	\$23,000	100.00
88	KAKE	\$18,668	\$1,587	\$20,256	679	\$3,526.8	\$2,686	0.000	0.270	\$2,736	103.75

89 KING COVE	\$18,223	\$5,050	\$21,273	408	\$7,018.7	\$4,588	2.000	0.270	\$8,355	126.25
90 KLAWOCK	\$7,914	\$6,535	\$14,449	323	\$3,176.0	\$3,230	0.000	1.540	\$3,500	100.00
91 NENANA	\$19,981	\$20,982	\$40,963	521	\$10,900.6	\$5,477	9.160	1.360	\$34,631	130.00
92 NOME	\$93,012	\$190,119	\$283,132	2,585	\$13,055.2	\$10,301	17.393	2.460	\$331,000	126.25
93 PELICAN	\$3,543	\$6,073	\$9,616	169	\$27,451.3	\$3,543	3.201	2.600	\$46,000	107.50
94 PETERSBURG	\$69,480	\$100,115	\$169,595	2,126	\$16,015.1	\$7,683	12.817	0.070	\$41,928	103.75
95 SAINT MARY'S	\$16,994	\$5,200	\$22,194	415	\$3,409.6	\$1,496	0.000	0.000	\$0	130.00
96 SKAGWAY	\$28,918	\$19,618	\$48,537	854	\$34,953.4	\$8,834	9.409	1.800	\$101,577	107.50
97 UNALASKA	\$17,062	\$85,382	\$102,445	510	\$32,493.2	\$8,491	9.590	0.760	\$354,846	126.25

98 VALDEZ	\$297,683	\$119,481	\$417,165	7,483	\$161,908.5	\$16,785	4.436	0.000	\$0	118.75
99 ZONE I	\$0	\$0	\$0	6,683	\$10,436.7	\$16,785	1.887	0.000	\$0	118.75
100 ZONE II	\$0	\$0	\$0	700	\$35,421.8	\$16,785	0.577	0.000	\$0	118.75

TOTAL \$1,099,693

101 WRANGELL	\$109,551	\$99,458	\$209,010	3,152	\$11,928.8	\$7,470	5.877	2.556	\$349,974	103.75
102 ZONE II	\$0	\$0	\$0	797	\$11,747.6	\$7,470	2.028	0.000	\$0	103.75
103 ZONE III	\$0	\$0	\$0	100	\$33,298.7	\$7,470	4.114	0.000	\$0	103.75
104 ZONE IV	\$0	\$0	\$0	2,250	\$11,030.5	\$7,470	5.403	0.000	\$0	103.75

TOTAL \$209,010

105 YAKUTAT	\$0	\$0	\$0	442	\$22,962.1	\$4,034	11.600	1.860	\$46,352	107.50
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SECOND CLASS CITIES

106 AKIACHAK	\$11,274	\$19,630	\$30,904	354	\$9,600.0 (EST)	\$2,554	0.000	0.000	\$0	130.00
107 AKIAK	\$1,072	\$0	\$1,072	165	\$9,600.0 (EST)	\$2,207	0.000	0.000	\$0	130.00
108 AKOLMIUT	\$19,364	\$62,757	\$82,122	608	\$9,600.0 (EST)	\$2,599	0.000	1.000	\$3,179	130.00
109 ALAKANUK	\$16,785	\$12,480	\$29,265	527	\$9,600.0 (EST)	\$1,292	0.000	1.000	\$6,641	130.00
110 ALEKNAGIK	\$0	\$0	\$0	227	\$9,600.0 (EST)	\$2,453	0.000	0.000	\$0	126.25
111 ALLAKAKET	\$2,741	\$0	\$2,741	164	\$9,600.0 (EST)	\$2,801	0.000	0.000	\$0	133.75
112 AMBLER	\$7,691	\$14,839	\$22,531	217	\$9,600.0 (EST)	\$2,449	0.000	2.000	\$1,907	133.75
113 ANDERSON	\$18,544	\$13,004	\$31,548	470	\$9,600.0 (EST)	\$7,060	0.000	3.000	\$10,108	133.75
114 ANGOON	\$9,975	\$8,061	\$18,036	287	\$9,600.0 (EST)	\$1,689	0.000	2.000	\$7,777	103.75
115 ANIAK	\$10,584	\$13,575	\$24,160	323	\$9,600.0 (EST)	\$1,297	0.000	0.000	\$0	133.75
116 ANVIK	\$0	\$0	\$0	87	\$9,600.0 (EST)	\$1,368	0.000	0.000	\$0	133.75
117 ATMAUTLUAK	\$5,383	\$5,200	\$10,583	169	\$9,600.0 (EST)	\$3,503	0.000	0.000	\$0	130.00
118 BETHEL	\$148,462	\$116,025	\$264,487	3,409	\$10,000.0 (EST)	\$10,419	0.000	3.000	\$430,000	130.00
119 BREVIG MISSION	\$2,954	\$5,580	\$8,534	120	\$9,600.0 (EST)	\$2,926	0.000	3.000	\$0	126.25
120 BUCKLAND	\$0	\$0	\$0	172	\$9,600.0 (EST)	\$2,942	0.000	2.000	\$3,300	133.75
121 CHEFORNAK	\$1,872	\$0	\$1,872	192	\$9,600.0 (EST)	\$4,482	0.000	0.000	\$0	130.00
122 CHEVAK	\$9,878	\$0	\$9,878	447	\$9,600.0 (EST)	\$2,205	0.000	2.000	\$8,000	130.00
123 CHUATHBALUK	\$3,866	\$5,350	\$9,216	118	\$9,600.0 (EST)	\$1,131	0.000	0.000	\$0	133.75
124 CLARK'S POINT	\$0	\$0	\$0	98	\$9,600.0 (EST)	\$10,459	0.000	0.000	\$0	126.25
125 DEERING	\$3,276	\$5,350	\$8,626	100	\$9,600.0 (EST)	\$5,292	0.000	3.000	\$3,393	133.75
126 DELTA JUNCTION	\$12,822	\$18,779	\$31,602	892	\$9,600.0 (EST)	\$6,461	0.000	0.000	\$0	115.00
127 DIOMEDE	\$1,278	\$5,050	\$6,328	135	\$9,600.0 (EST)	\$3,885	0.000	0.000	\$0	126.25
128 EAGLE	\$833	\$4,071	\$4,904	145	\$9,746.6	\$2,673	2.217	0.000	\$0	115.00
129 EEK	\$6,211	\$0	\$6,211	195	\$9,600.0 (EST)	\$2,811	0.000	2.000	\$3,000	130.00
130 EKWOK	\$0	\$0	\$0	109	\$9,600.0 (EST)	\$4,163	0.000	0.000	\$0	126.25
131 ELIM	\$6,859	\$5,050	\$11,909	205	\$9,600.0 (EST)	\$4,128	0.000	2.000	\$3,778	126.25
132 EMMONAK	\$12,044	\$4,699	\$16,744	545	\$9,600.0 (EST)	\$1,053	0.000	2.000	\$23,335	130.00
133 FORT YUKON	\$22,578	\$30,856	\$53,434	637	\$9,600.0 (EST)	\$4,828	0.000	3.000	\$51,000	133.75
134 FORTUNA LEDGE	\$5,070	\$5,200	\$10,270	200	\$9,600.0 (EST)	\$2,048	0.000	0.000	\$0	130.00
135 GAMBELL	\$6,241	\$0	\$6,241	412	\$9,600.0 (EST)	\$3,976	0.000	3.000	\$10,608	126.25
136 GDLOVIN	\$0	\$0	\$0	118	\$9,600.0 (EST)	\$3,409	0.000	0.000	\$0	126.25
137 GOODNEWS BAY	\$4,674	\$0	\$4,674	248	\$9,600.0 (EST)	\$3,812	0.000	3.000	\$2,966	130.00
138 GRAYLING	\$2,402	\$0	\$2,402	167	\$9,600.0 (EST)	\$1,602	0.000	0.000	\$0	133.75
139 HOLY CROSS	\$4,111	\$13,375	\$17,486	212	\$9,600.0 (EST)	\$1,069	0.000	0.000	\$0	133.75
140 HOOPER BAY	\$0	\$0	\$0	590	\$9,600.0 (EST)	\$1,905	0.000	2.000	\$14,323	130.00
141 HUGHES	\$1,638	\$0	\$1,638	98	\$9,600.0 (EST)	\$2,815	0.000	0.000	\$0	133.75
142 HUSLIA	\$4,189	\$36,587	\$40,776	216	\$9,600.0 (EST)	\$1,936	0.000	0.000	\$0	133.75
143 KALTAG	\$4,654	\$2,226	\$6,881	240	\$9,600.0 (EST)	\$2,214	0.000	0.000	\$0	133.75
144 KASAAN	\$475	\$4,000	\$4,475	38	\$9,600.0 (EST)	\$6,339	0.000	0.000	\$0	100.00
145 KIANA	\$7,139	\$10,405	\$17,545	314	\$9,600.0 (EST)	\$4,094	0.000	0.000	\$0	133.75

147 KOBUK	\$601	\$5,350	\$5,951	60	\$9,600.0 (EST)	\$2,749	0.000	0.000	\$0	133.75
148 KOTLIK	\$6,276	\$5,200	\$11,476	284	\$9,600.0 (EST)	\$1,235	0.000	2.000	\$5,300	130.00
149 KOTZEBUE	\$113,180	\$3,183	\$116,363	2,526	\$10,000.0 (EST)	\$7,524	0.000	3.000	\$292,664	133.75
150 KOYUK	\$4,949	\$5,050	\$9,999	160	\$9,600.0 (EST)	\$2,118	0.000	2.000	\$515	126.25
151 KOYUKUK	\$829	\$5,350	\$6,179	124	\$9,600.0 (EST)	\$6,380	0.000	0.000	\$0	133.75
152 KUPREANOF	\$0	\$0	\$0	42	\$9,600.0 (EST)	\$7,154	0.000	0.000	\$0	103.75
153 KWETHLUK	\$11,255	\$5,200	\$16,455	444	\$9,600.0 (EST)	\$2,457	0.000	0.000	\$0	130.00
154 LOWER KALSKAG	\$6,912	\$5,350	\$12,262	195	\$9,600.0 (EST)	\$1,007	0.000	0.000	\$0	133.75
155 MANOKOTAK	\$5,539	\$0	\$5,539	225	\$9,600.0 (EST)	\$2,540	0.000	2.000	\$1,947	126.25
156 MCGRATH	\$9,699	\$11,816	\$21,516	296	\$9,600.0 (EST)	\$5,445	0.000	0.000	\$0	133.75
157 MEKORYUK	\$6,338	\$5,200	\$11,538	184	\$9,600.0 (EST)	\$3,766	0.000	2.000	\$2,275	130.00
158 MOUNTAIN VILLAGE	\$17,673	\$5,200	\$22,873	513	\$9,600.0 (EST)	\$2,059	0.000	2.000	\$23,638	130.00
159 NAPAKIAK	\$8,790	\$10,036	\$18,826	276	\$9,600.0 (EST)	\$4,856	0.000	2.000	\$17,604	130.00
160 NAPASKIAK	\$5,323	\$0	\$5,323	210	\$9,600.0 (EST)	\$5,969	0.000	0.000	\$0	130.00
161 NEWHALEN	\$0	\$0	\$0	89	\$9,600.0 (EST)	\$5,865	0.000	0.000	\$0	126.25
162 NEW STUYAHOK	\$0	\$0	\$0	230	\$9,600.0 (EST)	\$1,729	0.000	0.000	\$0	126.25
163 NEWTOK	\$0	\$0	\$0	124	\$9,600.0 (EST)	\$4,025	0.000	0.000	\$0	130.00
164 NIGHTMUTE	\$799	\$0	\$799	123	\$9,600.0 (EST)	\$3,046	0.000	2.000	\$3,000	130.00
165 NIKOLAI	\$568	\$7,195	\$7,764	85	\$9,600.0 (EST)	\$1,268	0.000	0.000	\$0	133.75
166 NONDALTON	\$0	\$0	\$0	226	\$9,600.0 (EST)	\$4,318	0.000	0.000	\$0	126.25
167 NOORVIK	\$18,679	\$9,763	\$28,443	527	\$9,600.0 (EST)	\$3,886	0.000	2.000	\$11,458	133.75
168 NULATO	\$2,213	\$8,225	\$10,439	331	\$9,600.0 (EST)	\$3,281	0.000	0.000	\$0	133.75
169 PILOT STATION	\$10,370	\$1,950	\$12,320	301	\$9,600.0 (EST)	\$1,093	0.000	1.000	\$743	130.00
170 PLATINUM	\$1,879	\$0	\$1,879	59	\$9,600.0 (EST)	\$6,000	0.000	0.000	\$0	130.00
171 PORT ALEXANDER	\$661	\$0	\$661	51	\$9,600.0 (EST)	\$9,824	0.000	2.000	\$1,237	103.75
172 PORT HEIDEN	\$1,405	\$50,373	\$51,778	89	\$9,600.0 (EST)	\$4,065	0.000	0.000	\$0	126.25
173 QUINHAGAK	\$10,013	\$5,512	\$15,525	395	\$9,600.0 (EST)	\$3,387	0.000	1.000	\$3,936	130.00
174 RUBY	\$3,662	\$0	\$3,662	219	\$9,600.0 (EST)	\$3,996	0.000	0.000	\$0	133.75
175 RUSSIAN MISSION	\$410	\$1,716	\$2,126	158	\$9,600.0 (EST)	\$8,161	0.000	0.000	\$0	130.00
176 SAINT MICHAEL	\$5,071	\$5,050	\$10,121	206	\$9,600.0 (EST)	\$3,784	0.000	2.000	\$0	126.25
177 SAINT PAUL	\$16,411	\$68,999	\$85,410	550	\$9,600.0 (EST)	\$6,548	0.000	3.000	\$30,369	126.25
178 SAND POINT	\$14,766	\$25,691	\$40,458	544	\$10,000.0 (EST)	\$12,136	0.000	3.000	\$67,413	126.25
179 SAVOONGA	\$12,651	\$5,050	\$17,701	409	\$9,600.0 (EST)	\$4,299	0.000	2.000	\$2,561	126.25
180 SCAMMON BAY	\$6,147	\$0	\$6,147	193	\$9,600.0 (EST)	\$1,336	0.000	2.000	\$2,636	130.00
181 SELAWIK	\$17,073	\$0	\$17,073	521	\$2,399.9	\$3,312	0.000	3.000	\$15,662	133.75
182 SHAGELUK	\$2,826	\$12,070	\$14,897	169	\$9,600.0 (EST)	\$1,778	0.000	0.000	\$0	133.75
183 SHAKTOOLIK	\$0	\$0	\$0	160	\$9,600.0 (EST)	\$3,087	0.000	2.000	\$1,404	126.25
184 SHELDON POINT	\$0	\$0	\$0	136	\$9,600.0 (EST)	\$975	0.000	0.000	\$0	130.00
185 SHISHMAREF	\$10,906	\$8,534	\$19,441	326	\$9,600.0 (EST)	\$3,282	0.000	1.000	\$6,835	126.25
186 SHUNGNAC	\$4,138	\$5,350	\$9,488	182	\$9,600.0 (EST)	\$3,932	0.000	2.000	\$3,816	133.75
187 STEBBINS	\$9,217	\$0	\$9,217	298	\$9,600.0 (EST)	\$3,162	0.000	2.000	\$2,963	126.25
188 TANANA	\$3,337	\$22,169	\$25,506	499	\$9,600.0 (EST)	\$7,534	0.000	1.000	\$7,716	133.75
189 TELLER	\$4,700	\$10,144	\$14,844	219	\$9,600.0 (EST)	\$2,845	0.000	3.000	\$2,292	126.25
190 TENAKEE SPRINGS	\$4,575	\$1,556	\$6,131	140	\$9,600.0 (EST)	\$1,703	0.000	0.000	\$0	103.75
191 TOGIAK	\$10,315	\$0	\$10,315	419	\$9,600.0 (EST)	\$3,114	0.000	2.000	\$11,467	126.25
192 TOKSOO BAY	\$10,921	\$5,200	\$16,121	317	\$9,600.0 (EST)	\$1,883	0.000	2.000	\$6,598	130.00
193 TULUKS	\$0	\$0	\$0	202	\$9,600.0 (EST)	\$4,241	0.000	0.000	\$0	130.00
194 TUNUNAK	\$7,580	\$5,200	\$12,780	299	\$9,600.0 (EST)	\$2,878	0.000	2.000	\$1,503	130.00
195 UNALAKLEET	\$11,135	\$22,510	\$33,645	630	\$9,600.0 (EST)	\$5,512	0.000	0.000	\$0	126.25
196 UPPER KALSKAG	\$2,741	\$0	\$2,741	164	\$9,600.0 (EST)	\$932	0.000	0.000	\$0	133.75
197 WALES	\$0	\$0	\$0	109	\$9,600.0 (EST)	\$3,431	0.000	1.000	\$938	126.25
198 WHITE MOUNTAIN	\$0	\$0	\$0	98	\$9,600.0 (EST)	\$3,131	0.000	1.000	\$0	126.25
199 WHITTIER	\$11,249	\$22,712	\$33,961	292	\$12,000.0 (EST)	\$13,475	0.000	3.000	\$18,000	115.00
200 EXT FIRE AREAS	\$0	\$66,341	\$66,341	1	\$1.0	\$1	0.000	0.000	\$0	100.00
TOTALS										
	\$11,583,955	\$6,737,139	\$18,321,095							

*Alaska*  
**MUNICIPAL**  
*League*

TELEPHONES  
(907) 586-1325  
586-6526

204 N. FRANKLIN ST.  
JUNEAU, ALASKA 99801

April 26, 1978

Representative Lisa Rudd, Chair  
House Community and Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Representative Rudd:


On Wednesday, April 19, the Board of Directors of the Alaska Municipal League voted unanimously, by telephone, in support of the concept embodied in HB 843. However, there was no support for its passage this year.

It was felt there were too many variables which would require further study by the municipalities to determine the long term effect. It would be our hope that the time between now and the next session will provide us ample opportunity to get behind a bill like HB 843.

On this same subject, I am attaching a copy of a notice sent to all our members after conversations with Annette Smith.

Thank you for this opportunity to comment.

Regards,

  
Jim Rolle  
Executive Director

cc: Board of Directors  
Legislative Committee



## ALASKA MUNICIPAL LEAGUE

204 N. Franklin St. Juneau, Alaska 99801 (907) 586-1325

APRIL 26, 1978

BULLETIN # 78-31

TO: ALL MUNICIPAL MEMBERS

RE: HB 843

Representative Lisa Rudd, Chairman of the House CRA Committee will be holding a workshop on HB 843, Monday, May 8, at 9:00 am in the Governor's Conference Room.

The purpose of the workshop will be to open discussion on the bill so that more understanding can be had in addition to the pros and cons.

Everyone is welcome. If you have any questions, please feel free to call.

Jim Rolle  
Executive Director

# STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

DIVISION OF LOCAL GOVERNMENT ASSISTANCE

POUCH B - JUNEAU 99811

April 5, 1978

The Honorable Lisa Rudd, Chair  
House Community and Regional  
Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Representative <sup>Lisa</sup>Rudd:

Re: HB 843

You have asked for our opinion concerning the ways in which a Municipality may unduly benefit from the proposed revenue sharing bill (HB 843). The Department analysis of the bill (contained in the 14 March 1978 letter to you) explains very briefly some of the problem areas of the bill. In addition to that letter, Local Government Specialist Bruce Aronson of the Department offers the following comments concerning the ways in which municipalities may manipulate the proposed statute to their own best interest.

1. Enterprise activities (utilities, small boat harbors, etc.) should not be included in the formula. In other words, any sales and/or property taxes levied to support enterprise activities should be excluded from the tax rates. If this is not done, the tax rates might be unfairly inflated, and utility fees would be reduced. The State of Alaska would, in effect, support an activity that should be self-supporting.

2. Since the categories of roads, ice roads, and health services and facilities are retained in the legislation, it hardly seems appropriate to include any locally generated taxes, used to fund these services, under Ch. 88 of the bill. A gross example of this type of situation would be a single purpose service area created for road maintenance being eligible under Ch. 88 of the bill for the basic local tax effort formula funds, and also receiving \$1,500 per mile for roads maintained. This dual eligibility would seem to be necessary.

3. A simple and rational approach to establish assessed valuations per capita for second class cities in the unorganized borough would

Page two  
The Honorable Lisa Rudd  
April 5, 1978

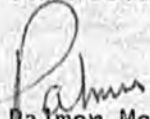
benefit by a low assessed value per capita number. Our earlier suggestion of averaging the per capita assessed value of municipalities of population less than 750 located in the unorganized borough is still one available alternative.

4. HB 843 arbitrarily multiplies the sales tax rate times 2.3 and adds in the property tax rate (in mills). It would be to any municipality's advantage to analyze the "rate of return" to the municipality under its current tax rates. By altering the sales and property tax rates (and assuming total local revenue is constant) a municipality may be able to gain slightly. A "cure-all" to this problem would be to add all locally collected taxes and divide by the revenue generated from one mill property tax. This new number would be the "millage equivalent". By doing the above, a municipality would not tinker with local tax rates to gain some additional State shared wealth.

5. If a municipality has no local retail stores, and/or property that could be taxed (utilizing a property tax) it would be to the municipality's advantage to "raise" local "taxes" until the maximum local effort factor has reached (25). One estimate by Legislative Affairs indicates that in a small rural city, the local effort factor is reached when a 1½% sales tax is levied. No additional benefit occurs when the number 25 is reached.

Sincerely,

Lee McAnerney  
Commissioner

by:   
Palmer McCarter  
Director

PMc:pc

Municipality  
of  
Anchorage



POUCH 6-650  
ANCHORAGE, ALASKA 99502  
(907) 274-2525

GEORGE M. SULLIVAN,  
MAYOR

OFFICE OF THE MUNICIPAL ATTORNEY

April 6, 1978

Representative Lisa Rudd  
Chairperson, House Community  
& Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

*Terry - We have received a  
number of requests for help  
in thinking about an interim  
committee. Any suggestions?  
Pls. return letter  
Lisa*

Dear Representative Rudd:

The purpose of this letter is to inform your Committee that the Municipal Administration has reviewed HB 843 and would object to further action on this legislation until all affected local governments have been able to thoroughly assess the strengths and weaknesses of the proposed new revenue sharing formula.

The assumption behind HB 843 as the bill is presently drafted appears to be that some municipalities are not receiving a fair share of revenue sharing funds, and, conversely, that other local governments are receiving a disproportionate amount of available dollars to which they are not equitably entitled. Although the first portion of this assumption may be correct, the Anchorage Administration objects strongly to the implication that the Municipality is receiving more under the present revenue sharing program than it should equitably receive. Our calculations indicate that, at present, Anchorage receives approximately 46% of state revenue sharing funds. With approximately 50% of the state's population, the present program is, if anything, slightly inequitable on a per capita basis for Anchorage taxpayers. Under the proposal advanced in HB 843, the percentage of revenue sharing funds for Anchorage would decline to only 40%. Although there may be merit in providing increased assistance to municipalities with a relatively small tax base resource, it seems difficult to justify taking funds from Anchorage that will, in essence, need to be replaced by Anchorage taxpayers. The Committee is, of course, well aware that the existing revenue sharing program has been under funded in recent years. If a need is felt to provide increased assistance to some municipalities, a strong statement from the Legislature calling for 100% funding of the present program would be an appropriate beginning.

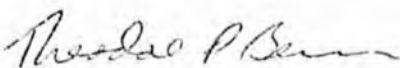
Rep. Lisa Rudd  
April 6, 1978  
Page 2

Another possible problem with the proposed formula contained in HB 843 is that it would tie a municipality's position in the revenue sharing pool to statewide variables such as statewide assessed value that are largely beyond its control. For example, a major resource development project that might alter variables such as statewide per capita income and assessed value could affect the revenue sharing entitlements of local governments without regard to changes in need for those municipalities. Under HB 843, it is difficult for a municipality to project what its revenue sharing entitlement might be two or three years in the future.

Although Anchorage does not oppose the concept of a new approach to revenue sharing, the formula proposed in HB 843 would so radically depart from the present system and would have such major impacts on local governments, that it should not be adopted without thorough review and input from both small and large municipalities. For example, Anchorage would like to be presented with a series of printouts similar to those accompanying HB 843 showing the relative position of the Municipality under a variety of realistic assumptions about future statewide assessed value and per capita income. Perhaps a study committee consisting of legislators, representatives from the state administration and local governments could study the proposal prior to the commencement of the next Legislature and could respond with recommendations for a new approach to revenue sharing that would be equitable for all parties concerned.

I appreciate the opportunity to comment on this legislation. If the Committee has any questions concerning the above, please contact me at 264-4237.

DEPARTMENT OF LAW



Theodore D. Berns  
Municipal Attorney

TDB:gml

# Municipality of Anchorage

## MEMORANDUM

DATE: March 9, 1978  
TO: Ted Berns, Municipal Attorney  
FROM: Larry D. Crawford, Director, OMB *LDC*  
SUBJECT: House Bill NO. 843

The following comments are offered regarding House Bill No. 843 providing for "equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes." Comments from the Finance Department have been incorporated in this memorandum.

### GENERAL

Under HB 843, Sections 43.18.010-43.18.050 of the present statutes are repealed. These sections provide the authority for current state-shared revenues. In lieu of this, new Chapters 88 and 89 have been added to Section 29 of the statutes. Chapter 88 deals with a new source of revenue called an "Equalization Entitlement." Chapter 89 provides for the continuation of a portion of the state-shared revenues formerly authorized in Section 43. Exhibit A is a copy of HB No. 843; Exhibit B is a copy of the present statutes authorizing state-shared revenues.

Exhibit C is an analysis of HB 843 prepared by the State Legislative Affairs Agency and contains an attachment (Exhibit D) demonstrating the comparative revenue distribution under current law and HB 843.

A review of HB 843 reveals it to be ambiguous in certain cases as well as presenting redistribution of income approach to state revenue sharing. On the basis of the information made available to us, it appears to be detrimental to the Municipality of Anchorage.

### AMBIGUITIES

Many of the ambiguities in HB 843 have been clarified by the analysis contained in Exhibit C. However, some problems remain.

1. Two sections (Sec 29.88.055 & 29.73.060) refer to "fiscal year" without indicating whose fiscal year -- the state or local. Complex calculations will be required because of the different fiscal year periods regardless of which year is implied.
2. Section 29.88.030 would lead one to believe that two series of computations would have to be made for the Municipality of Anchorage -- one for service areas and another for taxing districts. However, the computations in Exhibit D are based on taxing districts.
3. Exhibit C (page 6) states that in the equalization entitlement, the property tax mill rates and sales tax per cent rates are to be converted to mill equivalents. Where is this so stated in the bill? By converting both factors to mill equivalents, a disproportionate emphasis is placed on the sales tax.
4. In order to determine the equalization entitlement in Exhibit D, the products of the formula in HB 843 have been multiplied by a factor of 2.983535316 -- what

authorizes such a factor? Without the factor, the equalization entitlement per the formula would have been only \$6.1 million. With the factor it becomes \$18.3 million.

APPROACH TO STATE REVENUE SHARING

HB 843 presents a redistribution of income approach to the concept of state-shared revenues. The title of the new item of revenue - - - "Equalization Entitlement" - - - provides an insight in itself. The stated purpose of the bill is "to assure that no municipality suffers impoverishment of necessary public services, relative to other municipalities, because of the chance location of taxable wealth in the state." (Sec 29.88.005). One of the criticisms of the present law stated in Exhibit C (page 3) is that it does not include "ability to pay" considerations. A community with a larger than the state average per capita property valuation receives revenues at the same rate as communities which are relatively poor. It is further stated that the same criticisms can be raised with respect to per capita income differentials from which taxes are paid. The net effect of the formula is to favor economically disadvantaged communities.

EFFECTS ON THE MUNICIPALITY OF ANCHORAGE

1. A municipality will be better off if it is high or low in the various components of the equalization entitlement formula as follows:

Population	High
General Govt. Property Tax Mill Rate	High
Sales Tax % Rate	High
Local Per Capita Income*	Low
Local Per Capita Property Value*	Low

\* Compared to state averages

At this point, it may be interesting to compare these state components with the following used in determining federal revenue sharing entitlements and whether a governmental jurisdiction is better off if it is high or low:

Population	High
Tax Effort	High
Relative Income	Low

Both the federal and state components follow the same pattern.

2. Anchorage has both a higher than average per capita income and per capita property value. This is confirmed by Exhibit D which shows Anchorage to have unfavorable income and property value factors in the computation formula compared with most other jurisdictions within the state.

3. The most discriminatory portion of the formula, however, is the sales tax element. Sales taxes receive disproportionate weight in the formula (e.g., a 4% sales tax carries the same weight as a 9.20 mill rate). Using the computations for Anchorage in Exhibit D, Anchorage would be entitled to the following additional revenues under the equalization entitlement at the various indicated sales tax rates:

<u>Sales Tax</u>	<u>Additional Entitlement</u>
2%	\$3.3 million
3%	\$5.0 million
4%	\$6.6 million
5%	\$8.3 million

In effect, HB 843 is detrimental to Anchorage for its lack of a sales tax. Although Anchorage does have a 5% hotel and motel tax, no provision for such a selective tax is made in the bill.

4. HB 843 would greatly reduce the degree of local autonomy. In addition to the effects of the lack of a sales tax, communities would be faced with a new restriction as to use of the state revenues. Under current state statutes (see Exhibit B - Sec. 43.18.010 (f)), state-shared revenues may be expended for any public purpose for which the local government has power to expend public funds, except for a few limitations regarding health facilities revenues. Sec. 29.88.030 of HB 843 contains additional requirements regarding the use of funds for specific service areas and tax zones. Although the new provisions are fairly consistent with the way Anchorage has been allocating past state-shared revenues, we would no longer have the flexibility to do otherwise if the circumstances so warrant.

5. In a rapidly growing area such as Anchorage, the local per capita income and property value would increase at a greater rate than the state average thereby creating an adverse effect in the equalization formula.

6. Total state-shared revenues to Anchorage under the new bill shown on the front page of Exhibit D are \$9.2 million compared to \$8.4 million using the present law. From that, it would appear that the bill is advantageous to us. However, if you look at the last page of Exhibit D, you will find that these amounts are based on total funding of \$25 million for the new bill versus \$18.3 million under the present law. Will the state appropriation really increase by nearly \$7 million if HB 843 is passed? Since there is nothing to indicate such an increase, if only the current level of \$18.3 million is available for distribution, Anchorage's share would be only approximately \$6.7 million - - - that's \$1.7 million less than under the present law. No matter which figure you use as the base, under HB 843 Anchorage's share of state-shared revenues will diminish from 46% of the state total to only 37%.

#### OTHER CONSIDERATIONS

The impact of the D-2 lands issue is uncertain at this time - - how will the state-selected lands ultimately affect the state per-capita property value? Major concerns relate to the complex calculations and the Municipality's ability to generate the base data required during the budget process. The problems we have now in getting estimated assessed valuations, population, road mileage and hospital bed and facility figures give us an indication of the problems that would be faced.

LDC/en

Attachments

TO: Rep. Lisa Rudd, Chair  
House C&RA Committee

FROM: Steve Ginnis, City manager  
City of Fort Yukon

RE: HB 843 City of Ft Yukon revenue sharing increase

In the fiscal year ending June 30th 1977, the City of Ft. Yukon received \$56,183.00 in state revenue sharing funds. In addition, sales taxes at the 3 percent maximum allowed brought in an additional \$50,148.00 Other sources of revenue (federal revenue sharing, license and permits, fines, state program reimbursement and miscellaneous revenues) brought in an additional \$80,688.00 income. However, during that same period expenses for each city department were administration, \$139,810.00, the Police Department, \$38,170.00, Fire Protection, \$2,450.00, Streets and Roads, \$40,621.00, Water and Sanitation, \$5,978.00, Recreation, \$12,904.00, Community TV, \$22,141.00, this totals \$262,074.00, in expenses against \$187,019.00.

In revenue the city was able to partially balance the books by running the only liquor store in town and the net income from that enterprise actively, after all expenses were accrued, was about \$34,419.00 In the current fiscal year for 9 months ending March 31, the city has received city sales tax at 3 percent of \$30,654.00 and state revenue sharing of \$26,877.00, with an additional amount still to be received. Federal revenue sharing has totaled \$16,306.00 and other income of \$9,942.00 for total revenues of \$83,779.00 Received to date however the expenses by Department for the same period are administration, \$99,187.00, Police, \$27,144.00, Fire protection, \$2,333.000, Planning and Zoning, \$3,000.00, Parks and Recreation, \$7,115.00, Public Works \$6,080.00, Sanitation \$1,001., Community TV \$29,280.00. This totals \$175,140.00 in expenses for a net loss of \$91,361.00. Only by adding the net earnings for the city liquor store, \$103,682.00, for the year, has the city been able to make up some of the deposit for both this year and last. The city is limited by the amount of sales tax it can collect under the 3 percent ceiling. These revenues are also limited by the amount of goods and services that are available in the city as well as the disposable income of the revenue. Ft. Yukon is not on the connected road system of the state and tourism is not a large source of income in the community. Many of the residents do much of their retail purchasing in Fairbanks and the city

looses out on the sales tax from those purchases. Ft. Yukon is a hub of transportation and a limited commerce area for the residents of the Yukon Flats, which is the only incorporated city in the region and, although for state revenue sharing purposes, its population is listed as 637 people, in actuality it may support many more people on a seasonal basis. The state entitlement of \$10.00 per resident for police protection provides the city with less than 1/2 of the salary of the Chief of Police even using all of the federal revenue sharing for police protection. The police department must still be supported by other areas of income. This is one area where the city could use additional support. Other notes on expenditures, water and sewer serve of \$60.00 per month per customer was rejected by most of the residents of the city. This service could bring in additional income if provided by the city. Cost of road maintenance for FY 77, \$40,621.00, Revenue sharing received FY 77 (for that purpose) \$30,856.00.

PLEASE CONTACT CITY MANAGER AT ANCHORAGE

078220\*620

REVENUE RECEIVED LAST (FEB 1971 BUDGET)

REVENUE BY THE CITY\* COST OF HOW VARIOUSLY LAST (FEB 1971)

CITY\* THIS SERVICE COSTS BEING IN ADDITION TO INCOME IS

BUT CHARGES ARE BEING PAID BY MOST OF THE RESIDENTS OF THE

ON EXPENSES BY THE CITY AND THESE COSTS OF SERVICE ARE

THE CITY BOARD OF DIRECTORS SHOULD ALSO BE

## TELEGRAM

ALASKA COMMUNICATIONS, INC.

PHONE: 583-6440

JUNEAU, ALASKA 99801

#

12016 TDFA FT YUKON ALASKA 541 05-09 1030A ADT

PMS REP LISA RUDD

JUN

IN REFERENCE TO HB843 CITY OF FT YUKON REVENUE SHARING INCREASED  
TESTIMONY

IN THE FISCAL YEAR ENDING JUNE 30TH 1977, THE CITY OF FT YUKON  
RECEIVED DLRS56,183. IN STATE REVENUE SHARING FUNDS. IN ADDITION  
SALES TAXES AT THE 3 PERCENT MAXIMUM ALLOWED BROUGHT IN AN  
ADDITIONAL DLRS50,148.00. OTHER SOURCES OF REVENUE (FEDERAL  
REVENUE SHARING, LICENSE AND PERMITS, FINES, STATE PROGRAM  
REIMBURSEMENT AND MISCELLANEOUS REVENUES) BROUGHT IN AN  
ADDITIONAL DLRS80,688. INCOME. HOWEVER, DURING THAT SAME  
PERIOD EXPENSES FOR EACH CITY DEPARTMENT WERE ADMINISTRATION,  
DLRS139,810., THE POLICE DEPARTMENT DLRS38,170., FIRE PROTECTION  
DLRS2,450., STREETS AND ROADS DLRS40,621., WATER AND SANITATION  
DLRS5,978., RECREATION DLRS12,904., COMMUNITY TV DLRS22,141.,  
THIS TOTALS DLRS262,074., IN EXPENSES AGAINST DLRS187,019.  
IN REVENUE THE CITY WAS ABLE TO PARTIALLY BALANCE THE BOOKS  
BY RUNNING THE ONLY LIQUOR STORE IN TOWN AND THE NET INCOME FROM  
THAT ENTERPRISE ACTIVELY, AFTER ALL EXPENSES WERE ACCRUED  
WAS ABOUT DLRS34,419. THE CURRENT FISCAL YEAR FOR 9 MONTHS  
ENDING MARCH 31 THE CITY HAS RECEIVED CITY SALES TAX AT 3 PERCENT  
OF DLRS30,654. AND STATE REVENUE SHARING OF DLRS26,877. WITH AN  
ADDITIONAL AMOUNT STILL TO BE RECEIVED. FEDERAL REVENUE

SHARING HAS TOTALED DLRS16,306. AND OTHER INCOME OF DLRS9,942. FOR  
TOTAL REVENUES OF DLRS83,779. RECEIVED TO DATE HOWEVER THE  
EXPENSES BY DEPARTMENT FOR THE SAME PERIOD ARE ADMINISTRATION,  
DLRS99,187.; POLICE, DLRS27,144.; FIRE PROTECTION,  
DLRS2,333.; PLANNING AND ZONING , DLRS3,000.; PARKS AND  
RECREATION, DLRS7,115., PUBLIC WORKS DLRS6,080.; SANITATION  
DLRS1,001.; COMMUNITY TV DLRS29,280.; THIS TOTALS DLRS175,140.  
IN EXPENSES FOR A NET LOSS OF DLRS91,361. ONLY BY ADDING  
THE NET EARNINGS FOR THE CITY LIQUOR STORE DLRS103,682. FOR THE  
YEAR, HAS THE CITY BEEN ABLE TO MAKE UP SOME OF THE DEPOSIT  
FOR BOTH THIS YEAR AND LAST. THE CITY IS LIMITED BY THE AMOUNT  
OF SALES TAX IT CAN COLLECT UNDER THE 3 PERCENT CEILING  
THESE REVENUES ARE ALSO LIMITED BY THE AMOUNT OF GOODS AND  
SERVICES THAT ARE AVAILABLE IN THE CITY AS WELL AS THE DISPOSABLE  
INCOME OF THE REVENUE. FT YUKON IS NOT ON THE CONNECTED ROAD  
SYSTEM OF THE STATE AND TOURISM IS NOT A LARGE SOURCE OF INCOME  
IN THE COMMUNITY. MANY OF THE RESIDENTS DO MUCH OF THEIR  
RETAIL PURCHASING IN FAIRBANKS AND THE CITY LOSES OUT ON  
THE SALES TAX FROM THOSE PURCHASES. FT YUKON IS A HUB  
OF TRANSPORTATION AND LIMITED COMMERCE FOR THE RESIDENTS OF  
THE YUKON FLATS WHICH IS THE ONLY INCORPORATED CITY IN THE  
REGION AND ALTHOUGH FOR STATE REVENUE SHARING PURPOSES ITS  
POPULATION IS LISTED AS 637 PEOPLE IN ACTUALITY IT MAY  
SUPPORT MANY MORE PEOPLE ON A SEASONAL BASIS THE STATE  
ENTITLEMENT OF DLRS10 PER RESIDENT FOR POLICE PROTECTION  
PROVIDES THE CITY WITH LESS THAN 1/2 OF THE SALARY OF THE  
CHIEF OF POLICE EVEN USING ALL OF THE FEDERAL REVENUE SHARING  
FOR POLICY PROTECTION THE POLICE DEPARTMENT MUST STILL BE  
SUPPORTED BY OTHER AREAS OF INCOME. THIS IS ONE AREA WHERE  
THE CITY COULD USE ADDITIONAL SUPPORT OTHER NOTES  
ON EXPENDITURES WATER AND SEWER SERVE OF DLRS60 PER MONTH  
PER CUSTOMER WAS REJECTED BY MOST OF THE RESIDENTS OF THE  
CITY. THIS SERVICE COULD BRING IN ADDITIONAL INCOME IF  
PROVIDED BY THE CITY. COST OF ROAD MAINTENANCE FY77 DLRS10,621.  
REVENUE SHARING RECEIVED FY77 (FOR THAT PURPOSE)

DLRS30,856

STEVE GINNIS CITY MANAGER FT YUKON

# Fairbanks Memorial Hospital

1650 Cowles St.

FAIRBANKS, ALASKA 99701

OPERATED BY  
LUTHERAN HOSPITALS AND HOMES SOCIETY  
FARGO, NORTH DAKOTA 58102

March 20, 1978

The Honorable Lisa Rudd  
President, House Community and  
Regional Affairs Committee  
2827 Lore Road  
Anchorage, AK 99507

Dear Representative Rudd:

Fairbanks Memorial Hospital is very interested in House Bill 843 dealing with revenue sharing and hospital construction money. We were wondering whether you had any ideas as to whether this bill has potential for passage during this session.

We do have some comments in regards to this bill if it will be presented in your committee. I might state that Sally Smith, from Fairbanks, has also been apprised of these comments and suggested that we contact your office to determine whether the bill would be acted upon. We encourage you to bring this issue to your committee since there are several sections of the bill which we feel need clarification and restatement, and we feel that since the bill is in the workings, that the current bill should be amended to include our ideas of concern.

Hoping to hear from you.

Sincerely,

  
Tom Mingen  
Administrator

TM/cd

452-8709



CITY of BETHEL

P. O. Box 388 • Bethel, Alaska 99559

543-2297 — Area Code 907

PC  
4-3-78

March 29, 1978

Representative Lisa Rudd  
Chairperson House Community and Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

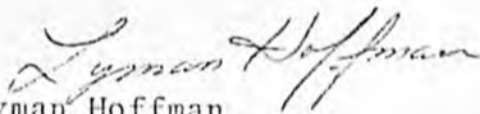
Dear Representative Rudd:

At the regular City Council Meeting of March 27, 1978, Council passed and approved Resolution No. 231, endorsing House Bill No. 843, "AN ACT PROVIDING FOR EQUALIZATION OF TAX RESOURCES OF MUNICIPALITIES AND CONTINUING A PORTION OF THE PROGRAM OF STATE AND FOR MUNICIPAL PURPOSES; AND PROVIDING FOR AN EFFECTIVE DATE."

Although the present systems for distributing State Revenue Sharing funds does assist municipalities in providing services there exists an incentive in the revenue sharing program for municipalities to increase or improve the service by increasing local taxes. Under the provision of House Bill No. 843, however, this would all change the proposed formula allocation system, increase the amount of revenue sharing if the Community increases its sales tax or property tax.

If your office should have any questions in regard to Bethels position on the piece of legislation do not hesitate to contact me.

Sincerely,

  
Lyman Hoffman  
City Manager

LH:lf

"Deep Sea Port and Transportation Center of the Kuskokwim"

CITY OF BETHEL  
RESOLUTION NO. 231

A RESOLUTION OF THE CITY OF BETHEL, ALASKA ENDORSING "AN ACT PROVIDING FOR EQUALIZATION OF TAX RESOURCES OF MUNICIPALITIES AND CONTINUING A PORTION OF THE PROGRAM OF STATE AID FOR MUNICIPAL PURPOSES; AND PROVIDING FOR AN EFFECTIVE DATE." IN THE FORM OF HOUSE BILL NO. 843.

WHEREAS, House Bill No. 843, would not distribute State Revenue Sharing strictly on a per capita basis with the remaining 25% allocated according to miles of road maintained and number of health facilities and hospitals, but would improve the allocation system and revenue raising for the benefit of home rule and general law municipalities by providing a more equitable allocation of financial resources among municipalities, and to assure no municipality would suffer impoverishment of necessary public services because of chance location of taxable wealth in the State, and

WHEREAS, this bill would accomplish this by implementing an equalization formula that would base entitlement due each municipality on its population, relative to general revenue and local tax efforts, and

WHEREAS, Bethel City Council believes that the passage of this bill would distribute State Revenue Sharing dollars on a much more equitable basis than the system presently utilized.

NOW THEREFORE, be it resolved that the City of Bethel, Alaska endorses House Bill No. 843, "AN ACT PROVIDING FOR EQUALIZATION OF THE TAX RESOURCES OF MUNICIPALITIES AND CONTINUING A PORTION OF THE PROGRAM OF STATE AID FOR MUNICIPAL PURPOSES; AND PROVIDING FOR A EFFECTIVE DATE.", and would support similar legislation if introduced in the Senate, and

BE IT FURTHER RESOLVED that the City of Bethel encourages the State Legislature to pass and approve this legislation.

PASSED AND APPROVED by the Bethel City Council this 21 day of March, 1978.

ATTEST:

Laura Frank  
LAURA FRANK, CITY CLERK

APPROVED:

John P. Guinn  
JOHN P. GUINN, MAYOR

House Community and Regional Affairs Committee  
Teleconferenced Hearing  
April 5, 1978, 5:00 p.m.

House Bill 843

Members: Rudd, Kelly, Phillips, Loveseth, Snider, Anderson.

Visitors & Resource Persons: Commissioner McAnerney, Palmer McCarter, Rep. Mike Miller, Jim Rolle, Marilyn Miller, John Williams, Rep. Gardiner.

Testifiers: Leo Rasmussen, Mayor of Nome; Judy Slajer, Ketchikan Borough Manager; James Veazey, Senior Citizen Ombudsman, Ketchikan; David Jensen, Sand Point and King Cove; Wes Howe, Mat-Su Borough Manager; David Rose, Assemblyman, Anchorage; Tom Mingen, Administrator Fairbanks Memorial Hospital; Nancy Kraning, Assistant City Manager, Bethel.

Leo Rasmussen, Nome: Small communities are farther outside revenue sharing. It seems Nome would get \$13,000 more under the old revenue sharing act. The original intent of the present revenue sharing act, to decrease taxation, is good, but it is not working.

Judith Slajer, Ketchikan: Ketchikan Borough believes they can support the concept, but more time is needed to analyse the bill.

James Veazey, Ketchikan Senior Citizens: Senior citizen group is opposed to revenue sharing dollars being allocated for the Ketchikan hospital. The hospital is run by a church organization, but is run as a profit making business. Profit goes to the church organization. The monies should be spent on construction of the hospital facility or better, on such things as badly needed road construction.

Dave Jensen, King Cove and Sand Point: Has some objection to the method of determining the entitlement. It is moving more and more toward the Federal Revenue Sharing Program. Takes particular exception to the per capita income being used in the formula. PCI has no bearing on the equalization of tax resources. Could have a high property value and low income, as in Sand Point. Also noted the COLA differential is not included in the formula computation, but is only inserted afterward. There should be some attempt at equalization of the purchasing power of the dollar in the various areas of the state. Suggested the per capita debt should be included in the formula, that is, the local tax burden.

Wes Howe, Mat-Su Borough: Mat-Su has no strong position at this time. Some observations, however, would include the formula proposed in HB 843 is very complicated which leads to problems with revenue projections as well as citizen understanding. Another problem is with new service areas. Some may not need to have a tax for the service, but without a tax, the proposed act would provide no revenue sharing. The proposed bill would give little incentive to start new municipal services whereas the present program does encourage new services. The bill does not take into account other forms of local effort such as fees and specific taxes. Finally, utilities may be subsidized by taxes in some municipalities currently, and this bill may encourage the continuation of such tax support.

Representative Gardiner: It is not the intent of this bill to encourage or to put pressure on municipalities to increase services. This would be considered a local decision.

Rudd: It would seem that the proposed bill would place a heavy bookkeeping responsibility on municipalities in that the revenue sharing would be allocated by service area. Is this so?

Howe: It is not so much a bookkeeping problem as it is trying to cope with the complicated formula.

Rudd: The present revenue sharing monies do not need to be spent in a particular service area, but the new bill would provide that those revenue sharing dollars allocated for a service area be spent in that area. Is this a problem?

Howe: The policy of the Mat-Su Borough has been and is consistent with the provision of the new bill.

Tom Mingen, Administrator, Fairbanks Memorial Hospital: Expressed concern over revenue sharing hospital construction moneys. A recent attorney general's opinion has stated that revenue sharing construction moneys can be for new beds only. Fairbanks hospital's construction plans include not just the addition of beds, but also of additional services. They would like to count on revenue sharing dollars for the new services as well.

Dave Rose, Assemblyman: Stressed that his views are his own at this point, since Assembly has taken no official position. He noted that there is always a finite amount of money appropriated for revenue sharing. Under the new bill, Anchorage's percent of the total is decreased. Therefore, their prorated share of the total is less if the appropriation does not fully fund the program. He also noted Anchorage's hotel sales tax should be included in the formula. He liked the simplicity of the present system, compared to the many variables which go into the new bill. Some of these variables may not be available some years, or delayed; e.g., property values are currently on a year delay basis. Finally, the proposed complicated formula may be a detriment to long range fiscal planning. He suggested the bill needs more study by all municipalities and should be held until next session.

Gardiner: He plans to have the C&RA Committee introduce an appropriation bill for \$27 million to be passed this year. He will have a sponsor substitute bill to offer which will provide that the program will not go into effect unless it is funded to the tune of \$27 million. The sponsor substitute will also include the sales tax millage equivalent computed by revenues.

Rose agreed the appropriation is essential.

Rudd: Has been thinking of the same points. She also believes that the state should stay with the revenue sharing program based on services. It is in the state's best interest to assure that local governments are providing necessary local services.

Rose: The present categorical approach has been a concern for several years, but no one has come up with anything better.

Nancy Kraning, Bethel: The proposed bill is supported by the Bethel City Council which has passed a resolution to that effect. A copy was sent to the C&RA Committee. She noted that a pay out of at least \$25 million should be mandatory. She likes the fact that smaller communities get more revenue sharing monies under this new bill.

Representative Anderson: Noted that the sponsor substitute will include a minimum amount allocated to every community. This was at his request. This will help those communities which currently only get a few thousand dollars in revenue sharing, hardly enough to do an audit.

Carrol Donnelson, Manpower, Bethel: She stated she was a bit confused about the equalization of resources philosophy of the proposed bill when she looked at the projected allocations for communities in her area, only 8 of them received more dollars than presently, some only the same amount.

Gardiner: The bill contains a hold harmless clause for three years so that no community will receive less than they are presently. However, it is the intent that communities without any taxation at all would not receive any revenue sharing monies. Anderson's idea of a minimum amount would assure everyone a share of the pot. This concept was contained in HB 70 and passed by the C&RA Committee so it will likely be accepted in the new sponsor substitute of HB 843. With this minimum even cities with no revenue sharing would get some.

Rudd: One of the main points of the bill is how much a municipality is willing to tax itself to provide services.

There being no further testimony or comments from the committee members, the meeting was adjourned at 6:00 p.m.

February 24, 1978

Report of the Local Government Committee  
RuralCap Citizen Participation Conference

The committee recognized the large number of House and Senate bills, either proposed or already introduced, addressing state, city, and borough needs. In addition, the committee recognized the limited time available to review and comment on these bills.

The committee, therefore, decided to study only those bills of extreme importance, that have the greatest impact on boroughs and cities. The committee, following the advise and suggestion of the assigned Technical Assistant, chose to consider, in detail, the following bills:

- see below* {
- o HB843: "Providing for equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes".
  - o SB502 Identical to HB843.
  - see below* - o SB208 "Relating to municipal organization grants".
  - add non residents* - o SSB75 "Authorizing a borough or city tax on net income".
  - o ~~HB802~~ "Providing for assessment, levy, and collection of a tax on developed land in the unorganized borough".
  - o ~~HB809~~ "Exempting certain items from sales tax".
  - o ~~HB878~~ "Relating to the levy and collection of sales and use tax by municipalities".

The committee, after study and evaluation of the bills identified above, recommended the following:

1. HB843/SB502: The committee supports this bill in principle, with the stipulation that: (a) Section 29.88.010(b) be revised to indicate that the grant made available to a municipality be a minimum of \$50,000 in those cases where the indicated formula grant is lower than \$50,000, and (b) the last sentence of Section 29.89.010(a) ("No payment may be made...") be eliminated.
2. SB208: The committee supports this bill with the proposed Department of Community and Regional Affairs amendments relative to dollar amounts available under Section 29.18.180(1) and (2) (please see the attached). Further, the committee feels that a section should be added to provide for pre-planning study grants of up to \$50,000 for borough incorporation, and up to \$25,000 for city incorporation; provided that: (1) the applicant submit a projected budget, (2) unexpended grant monies be returned to the State, and (3) identification of local governing bodies eligible for pre-planning grants occur.

3. SSHB75: The committee supports the concept of this bill with a stipulation that Section 29.53.500(g) be modified to include transient residents as subject to income tax payment. The concern of the committee is that non-resident wage earners should be taxed on their earned income.

*committee  
unanimously  
agreed*

The committee members unanimously agreed that they cannot support HB202, HB509, and HB578 and, therefore, have recommended to the entire Citizen Participation Conference delegation that it not support the bills.

Submitted: February 24, 1978

Committee Chairperson: Mr. Lutena Mulitalo  
Facilitator: Mr. Gordon Jackson  
Technical Assistant: Mr. Bill Pritchard

STATE SPENDING IMPACT ON LOCAL GOVERNMENT

## STATE SPENDING IMPACT ON LOCAL GOVERNMENT

No assessment of, or attempt to monitor, state government growth can be complete without considering the impact of state actions on the state's primary partner in public policy --local government. In a broad sense, especially from the standpoint of public spending, local government is something of an extension of state government onto the local level. The latter is especially true in Alaska.

The generous revenue relationship of the central Alaska government and local governments date back to the Territorial period. The revenue relationship was greatly accelerated in the early 1970s by the availability of surplus revenue --the \$900 million. However, the same acceleration is again taking place today in "prospect" of surplus revenue derived from Prudhoe Bay taxes and royalties. For example, in 1977, in one action the Legislature proceeded to wipe out local school construction debt as of July, 1977. Secondly, high on the discussion list is 100% state support of local schools. Two briefly presented figures serve to demonstrate the dramatic degree of state action in the post-1970 period, and in the present period of "prospective" Prudhoe royalty wealth.

First, between 1969 and 1976 the Legislature, in excess of the current rates of funding of the pre-1970's, gave Alaska local governments an estimated additional:

\$445 million

The above figure is approximate, with a great deal of argument being possible surrounding any supposition concerning what the rates of funding increases might have been if the \$900 million had never existed. However, there are also considerable monies provided to local governments not included in the above figure.

In other words, roughly speaking, a case can be made that half of the \$900 million was committed to the benefit of Alaskan local governments and their taxpayers.

Second, in terms of the present, the 1977 school debt pick-up legislation has some far reaching impact on local government.

- Fairbanks principal bond debt . . . . \$40.7 million
- (less) Municipally Bonded Projects . . \$ 3.0 million
- School debt picked up by state . . . . \$37.7 million (est.)
- Net remaining borough liability. . . . \$ 3.7 million

However, Fairbanks' actual debt exposure "plus interest" will be \$62-million, with all but \$3-million (plus interest) being the actual amount the state will pick up on behalf of the borough. In other words, the 1977 action of the legislature will leave the state's second largest borough with only a debt of \$3 million plus interest.

The Fairbanks and Anchorage school principal and interest to be picked up by the state as a result of the 1970 and 1977 laws totals about \$188-million.

The simple point to be made here is that two enactments (1970 and 1977), have made Alaska local governments virtually debtless. Such a situation is beyond the wildest dreams of policymakers throughout most of the other states.

<u>TOTAL STATE AID TO LOCAL SCHOOLS</u> 1966 - 1977 (in millions)	
1966 . . . . . \$16.9	1972 . . . . . \$66.7
1967 . . . . . \$19.4	1973 . . . . . \$69.6
1968 . . . . . \$20.8	1974 . . . . . \$73.1
1969 . . . . . \$25.8	1975 . . . . . \$83.8
1970 . . . . . \$35.1	1976 . . . . . \$119.6
1971 . . . . . \$64.1	1977 . . . . . \$124.4

The chart on the following page breaks school aid down as it impacted Juneau, Anchorage, and Fairbanks between 1966 and 1977.

STATE EDUCATION AID TO ANCHORAGE, FAIRBANKS, JUNEAU (In Millions)			
	ANCHORAGE	FAIRBANKS	JUNEAU
1966	\$ 7.1	\$ 2.4	\$1.1
1967	\$ 8.1	\$ 2.7	\$1.3
1968	\$ 8.9	\$ 2.6	\$1.3
1969	\$11.2	\$ 3.3	\$1.6
1970	\$16.5	\$ 4.8	\$2.1
1971	\$31.0*	\$ 9.2*	\$4.3*
1972	\$29.0	\$ 8.4	\$4.1
1973	\$30.8	\$ 8.5	\$4.6
1974	\$34.8	\$ 9.1	\$4.9
1975	\$38.7	\$10.9	\$5.4
1976	\$45.0	\$14.5	\$6.4
1977	\$49.1	\$16.1	\$7.1
TOTAL	\$301.3-Million	\$92.5-Million	\$44.2-Million

The above chart shows school aid increasing very marginally in the late 1960s, taking a jump in 1969 after increased severance taxes boosted state income in 1968, again aid increased in 1970 in anticipation of the bonus sale in late 1969, and then state school support approximately doubled for Fairbanks, Anchorage, and Juneau under the Alaska School Foundation Act of 1970.

It should be noted also that Anchorage commands almost half of total state aid to education throughout the schedule.

STATE AID FOR LOCAL SCHOOL CONSTRUCTION DEBT (In Millions)			
Year	Debt Service & Cash Payments	Entitlement (% & Less Cig. Tax)	Authorized Reimbursement
1971	\$ 6.1	\$ 2.4	\$ 1.8
1972	\$ 7.3	\$ 2.5	\$ 2.3
1973	\$ 9.7	\$ 3.5	\$ 3.4
1974	\$16.9	\$ 7.0	\$ 5.7
1975	\$18.2	\$ 7.6	\$ 5.6
1976	\$21.6	\$ 9.2	\$ 8.8
1977	\$23.6	\$10.1	\$ 9.0
1978	\$24.2	\$10.8	\$10.8 (50%)*
1979	\$25.4	\$23.6	\$23.6 (100%)

\*Total 71-76 \$45.4 million

The previous chart shows the rate of state pickup of local school construction debt beginning in 1971, and following through until 1978 and 1979 when the state financial outlay will double from \$10.8 million per year to \$23.6 million.

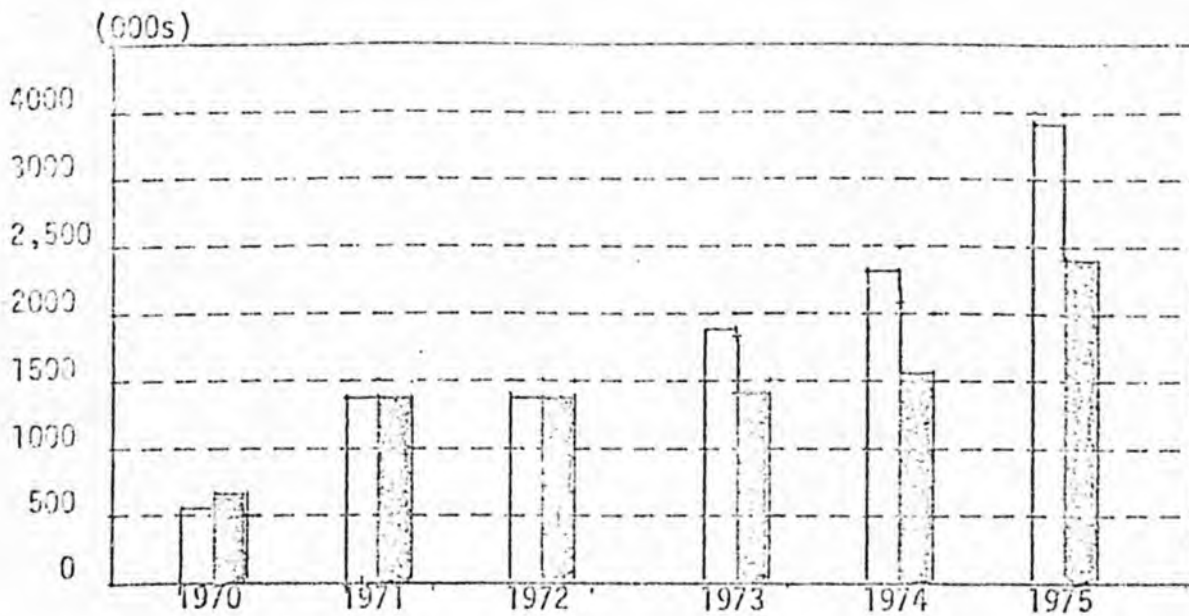
Other sources of direct aid from the state to school districts are also present. For example, at the beginning of the bonus money period the state enacted the State Impact Program, patterned after the federal impact program (PL874), and designed to compensate local school districts for the impact of state employees working in "tax exempt" facilities (industrial tax loss).

For example, a community such as Fairbanks annually collected approximately \$500,000 in state impact aid, for a cumulative revenue between 1969 and 1974 of \$2.5 million. In addition, local school districts have been fully compensated by the state for school bus costs. Again, using Fairbanks as a localized example, transportation aid in recent years has run about \$1 million annually, for a cumulative between 1969 and 1974 of \$5.7 million.

Additionally, local communities were receiving substantial state aid under the State General Revenue Sharing Programs, with aid being broken down by areas of responsibility (fire, police, hospital, etc.), being exercised by a city or borough.

GENERAL MUNICIPAL REVENUE SHARING (in millions)	
1970 . . . . .	\$. 2.0
1971 . . . . .	\$. 6.3
1972 . . . . .	\$. 7.5
1973 . . . . .	\$. 7.8
1974 . . . . .	\$. 8.3
1975 . . . . .	\$.12.4
1976 . . . . .	\$. -
1977 . . . . .	\$.16.6

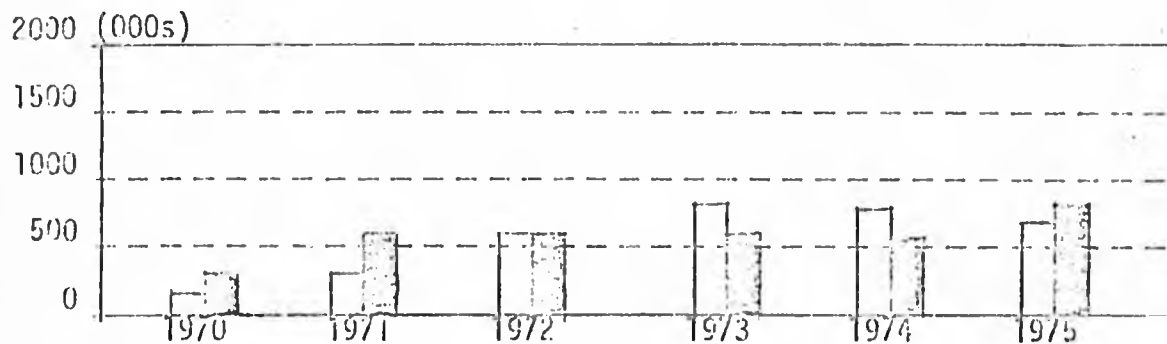
statewide figures



ANCHORAGE MUNICIPAL REVENUE SHARING 1970 - 1975

□ Borough

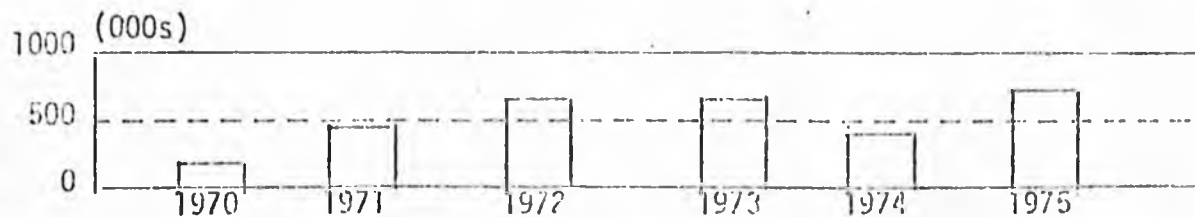
▨ City



FAIRBANKS MUNICIPAL REVENUE SHARING 1970 - 1975

□ Borough

▨ City



JUNEAU MUNICIPAL REVENUE SHARING 1970 - 1975

□ Borough (unified government)

Alaska municipalities in 1969 were in something of a "double trouble" situation. Many were facing a growing restlessness among real property taxpayers, while at the same time they were under a tremendous pressure for expansion and improvements. Real property tax rates had moved generally upward in Alaska communities in the mid-1960s, in part to finance post-statehood growth and optimism, and secondly under the expanded ability to serve brought by the creation of boroughs.

Anchorage was particularly under pressure from growth expansion, with taxes running in the area of 20-mills total, while Fairbanks had experienced a run-up of taxes in the 1960s from fairly modest rates to a total of 26-mills (plus 5% sales tax).

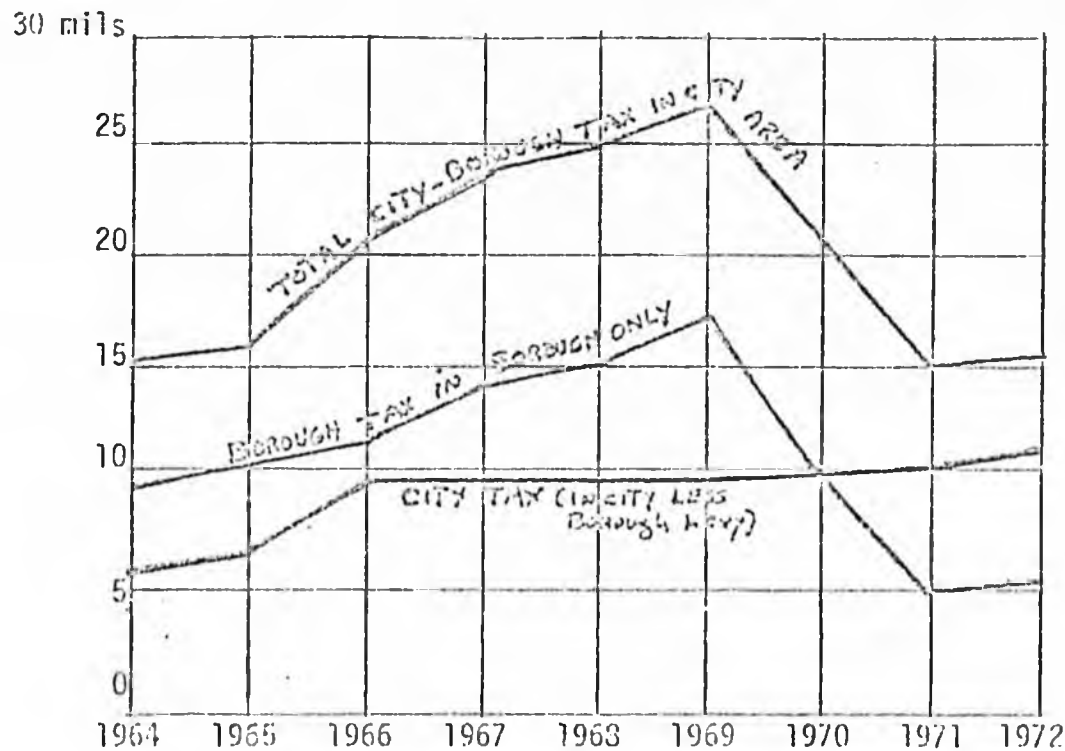
Hence, the beginning of bonus money revenue sharing was both a potential source of tax relief for local taxpayers, and a means of financing the needs of community growth without tax increases. During the period many communities would have an expanding assessed value base to help finance growth, but that increasing assessed value also demonstrates the pressure the community was under. Other communities were simply struggling to catch-up with long unmet needs under the momentum and optimism of statehood. Anchorage perhaps typifies the growth impacted community, struggling to just finance growth needs without increasing taxes, while Fairbanks typified the community simply trying to finance needs for existing population and still experiencing a tax run-up.

The relationship of revenue sharing from the \$900-Million can therefore be viewed from a perspective of:

- 1) Tax reductions by local community
- 2) Increased services (evidenced by increases in employees)
- 3) Increased local assessment value as an indicator of local growth pressures.

The following charts focus primarily on Alaska's larger and more sophisticated urban communities, in part because they typify what was happening in the late '60s and early '70s to a majority of Alaskans, and because any attempt to analyze Alaskan local government in terms of an overall view is difficult -- local circumstances of grass roots government in Alaska varies so greatly individualized comparison is difficult if not impossible. However, the view of state action as a catalyst to local government policy by viewing individual communities, at least provides some opportunity for a comprehensive insight to the dramatic influence the state has through revenue sharing.

The following chart provides some insight to the experience of Fairbanks from a real property tax viewpoint in the mid-1960s and the early 1970s. The impact of the state revenue sharing efforts can be seen beginning in 1969.



FAIRBANKS REAL PROPERTY TAXES 1964 - 1972

The Fairbanks graph is perhaps the most dramatic in terms of visibility of \$900-Million revenue sharing impact. Initially the community opted to take its revenue sharing benefits in the form of real property tax reductions on the borough level. The business of the borough being primarily schools was in a position to take the most advantage in terms of benefits, being the recipient of the major share of revenue sharing through school foundation aid. The general municipal functions of the borough at the time were just beginning to develop.

The City of Fairbanks, which qualified only for general municipal revenue sharing, used revenues to keep its tax rate relatively "level," while expanding some operations at a revenue advantage by shifting powers to the borough, and also through a mildly increasing assessed evaluation base.

However, Fairbanks by the end of the 1960s was undergoing a genuine tax crisis. The combined borough/city property taxes levied in the city area, grew from a traditional level of about 16-mills in the early 1960's, to a record high of 26-mills in 1969 --only 4-mills short of the state legal limit. The level of taxes in 1969, in fact, generated a "taxpayers revolt" in Fairbanks that did not subside until the middle 1970's, despite the fact that taxes dropped 40% in the city and 60% in the borough area by 1971.

The tax crisis of 1969 in Fairbanks forced the community to take its \$900 million benefits largely in tax reductions rather than expanded services. It was the borough which was able to cut taxes due to the state school support increases. The city on the other hand benefited greatly by the tax cut of the borough, since the relief granted city property owners from the borough cut "relieved tax pressure," and allowed the city to maintain its level of taxation. As a result the city was able to gradually expand services through: 1) increased state revenue sharing, 2) increasing assessed property values, 3) annexation of new areas (and assessed values), and 4) through the gradual shift of city services to the "broader" tax base of the borough.

Generally, the Fairbanks pattern was reflected throughout the state to some degree, with schools able to generate the tax break, so that cities, which generated most "homeowner" services, could expand their taxes and services beneath that shelter of relief.

Fairbanks represented the most extreme crisis of municipalities in 1969. The community had a 26-mill tax level in the city area, and also had a 5% sales tax in the city zone. However, even with such high tax levels the Fairbanks Community was still just struggling to fill out the needs of its basic pre-1964 structure. In other words, like a lot of other communities, Fairbanks was simply struggling to "catch up" with needs.

During the period Fairbanks was growing slowly, with the assessed evaluation of the city growing from \$90 million in 1964 to \$179 million in 1972. The borough's value also doubled from a 1964 level of \$150 million in 1964 to a 1972 level of \$301 million. However, a large share of the value gains were simply revaluation of existing properties, as compared with additions of new property values. However, between 1972 and 1974 Fairbanks added another \$100 million in value, and with the addition of full pipeline assessed values the community has now soared over the billion dollar assessed value mark. The addition of the pipeline as a rich industrial tax base, has probably resolved Fairbanks' real property tax problems. In just two years Fairbanks went from a prime example of a tax-poor community to a prime example of a tax-rich community.

The impact of state revenue sharing can also be seen by a quick comparison of the "changing relationships" of the larger revenue sources in the Fairbanks Borough.

<u>FAIRBANKS BOROUGH REVENUE RELATIONSHIPS</u>						
State Foundation Act, Sales Tax, Property Tax						
<u>Revenue Source</u>	<u>68-69</u>	<u>69-70</u>	<u>70-71</u>	<u>71-72</u>	<u>73-74</u>	<u>74-75</u>
State Fd. Act	\$3.5(1)	\$4.7(1)	\$9.0(1)	\$8.2(1)	\$9.2(1)	\$9.7(1)
Sales Tax	\$1.6(3)	\$2.0(3)	\$2.1(3)	\$2.2(2)	\$2.6(2)	\$3.0(2)
Property Tax	\$3.3(2)	\$3.3(2)	\$2.2(2)	\$1.3(3)	\$2.2(3)	\$2.7(3)

(\*) Numbers reflect rank is predominant revenue earner

Viewing the three predominant revenue producers, state school support has been number one since back in the early 1960s, although at times it barely eclipsed property taxes as number two. Sales tax ran third.

However, in 1971-72 the state school support had widened its lead as number one to almost double sales tax and property taxes combined, and property taxes dropped behind sales taxes to third place.

Nor does the above chart show the whole picture. By 1978 the total revenue of the borough coming from other governments had increased to about 70% of total revenue, while traditional sales tax and property taxes commanded about 25% of total revenue.

An alternate picture is what the impact of new state revenues did to employment by local governments. However, this is a somewhat difficult picture to show because it involves revenue "relief" that affected three inter-related governments, and it also was a period when services were gradually being transferred from the smaller population base or cities to the larger base of the relatively new borough governments.

The following chart shows Fairbanks combined city/borough employment totals. Combining the totals compensates for statistical error inherent in transfers of powers and services from the city to the borough.

TOTAL EMPLOYEES FAIRBANKS CITY AND BOROUGH <sup>(1)</sup>									
1968 - 1975									
Government	1968	1969	1970	1971	1972	1973	1974	1975	1976
Borough	40	45	53	69	85	117	137	174	172
Education	399	370	463	478	459	464	471	564	732
City	173	194	237	288	306	263	262	259	-
<u>TOTAL ALL GOVT</u>	612	609	753	835	850	844	870	997	

(1) Does not include School classified employees

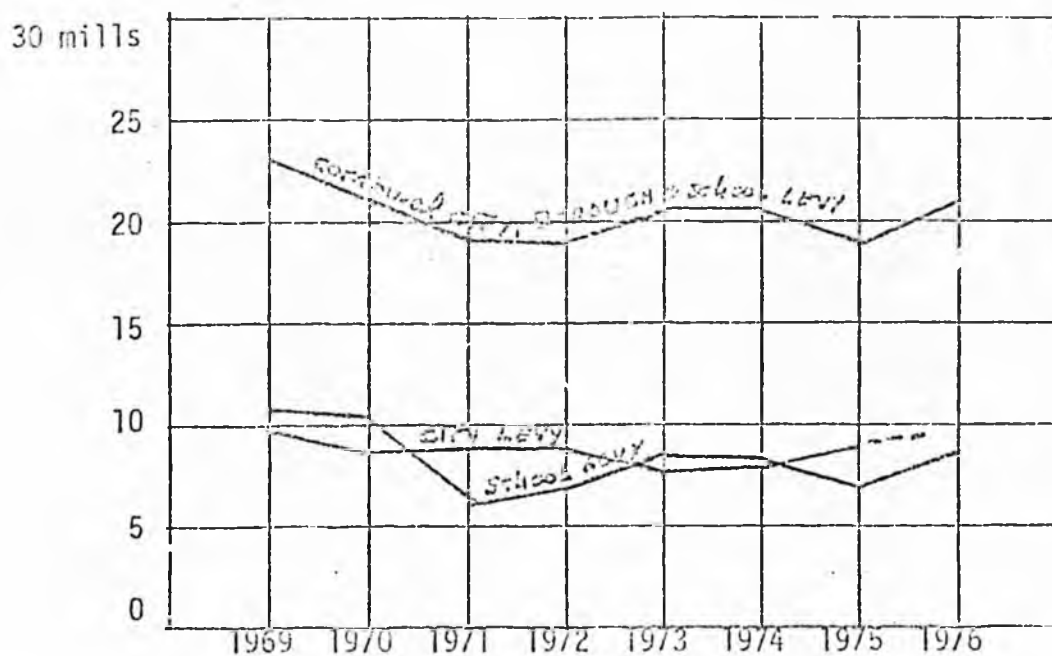
The previous chart shows some employment jumps in the 1969 - 1975 period, and then an increase in the pipeline period. However, during the period the borough's general government growth was in part due to a transfer of function from the city, and the jump in education between 1974 and 1975 was due to the transfer into the system of "on-base" schools (from the state).

#### THE ANCHORAGE PICTURE

The Anchorage impact due to state revenue transfers is less precise, in part because the expanding Anchorage community took their "relief" from the state largely in the form of expanded services. Anchorage during the period was undergoing a period of rapid expansion, and it is likely that the large infusions of state revenue simply enabled the community to meet new demands without a tax increase.

The Anchorage tax base also rests predominantly on real property taxes, supplemented by a personal property tax. The community does not have a sales tax, a luxury few Alaska municipalities have been able to afford.

The Borough was also much more aggressive in Anchorage in absorbing services (powers) from the city that would be more equitably provided on the expanded tax base of the borough. However, transfers of services tends to distort the indicators of "growing or falling" tax levies, total spending, and numbers of employees. Nevertheless, the collective totals tend to show whatever pattern was prevalent. During the period Anchorage's assessed evaluation was also growing significantly, thus expanding the tax base of the community.



ANCHORAGE REAL PROPERTY TAXES 1969 - 1976

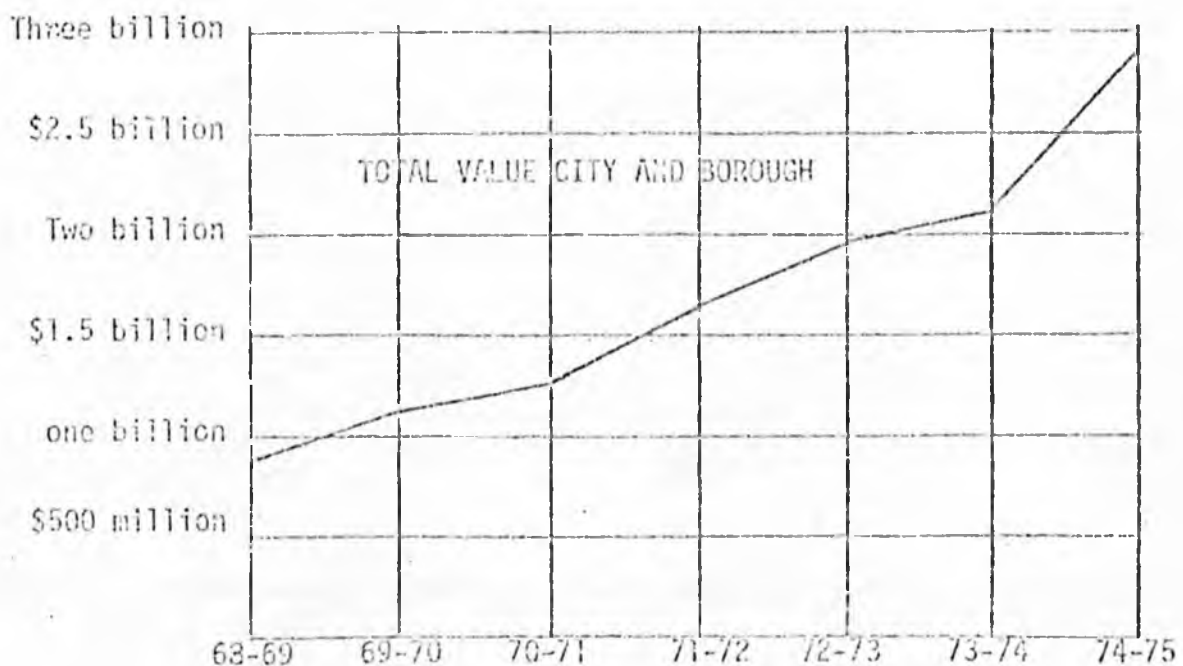
The above chart shows the infusion of state revenue sharing in 1969-1976 dropping basically school taxes, allowing the city to drop taxes slightly while increasing services.

<u>ANCHORAGE BOROUGH REVENUE RELATIONSHIPS</u>						
Property Taxes and Other Governmental Revenue						
Revenue Source	<u>68-69</u>	<u>69-70</u>	<u>70-71</u>	<u>71-72</u>	<u>73-74</u>	<u>74-75</u>
Revenue Other Gov't Sources	\$17.4	\$24.2	\$38.6	\$44.	\$54.9	\$68.1
Property Taxes	\$15.8	\$14.0	\$11.6	\$16.5	\$33.0	\$30.6
(in millions)						

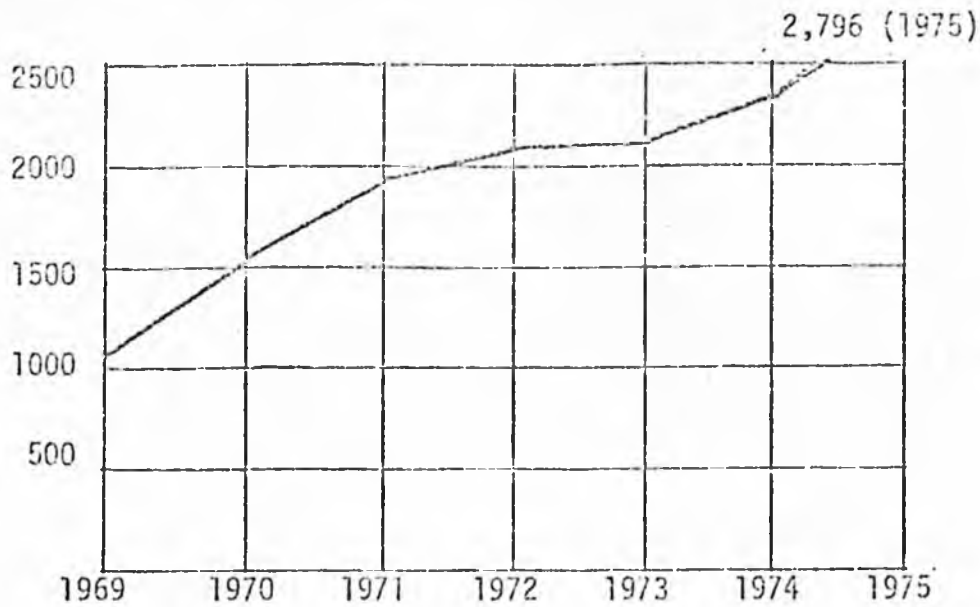
The above chart does not reflect total borough revenues. However, it does show the changing revenue relationship from 1968-'69, when property tax revenues almost equaled "other governmental transfers," until 1974-'75 when "other governmental transfers" double property taxes. Total revenues from the two sources went from \$36-million (68-69) to \$98-million (1974-75).

The total spending of the Anchorage Borough went from \$34.8 million in 1968-69, to \$104.9 million in 1974-'75. Since Anchorage chose rapid expansion of services during the 1968-'75 period, the following charts reflects growth by function and expenditure.

<u>ANCHORAGE BOROUGH GROWTH BY SPENDING AND PROGRAM</u>			
1968-'69 to 1974-'75			
Program	1968-'69	1971-'72	1974-'75
General Gov.	\$2.1 (million)	\$6.9 (million)	\$13.3 (million)
Health	\$409,000	\$1.3 "	\$ 3.4 "
Public Safety	\$627,000	\$2.4 "	\$ 6.2 "
Consv. Nat. Res.	\$ 11,740	\$704,624	\$ 2.0 "
Education	\$21.2 (million)	\$45.0 (million)	\$64.2 (million)
Debt Service	\$ 3.5 (million)	\$ 8.5 (million)	\$14.1 (million)
<u>TOTAL SPENDING</u>	\$34.8 million	\$65.3 million	\$104.9 million



GROWTH ANCHORAGE EVALUATION 1968-'69 to 1974-'75



GROWTH BY EMPLOYEES ANCHORAGE CITY AND BOROUGH

The growth in the numbers of employees in the Anchorage city and borough reflected a rapid growth between 1969 and 1971, and then leveled off until 1974.

In general the uniformity of Anchorage real property taxes between 1969 and 1975, the increases in general spending, the growth in assessed value, and the growth in numbers of employees, all reflect a community that was in the midst of expansion. Hence, the impact of state revenue sharing for Anchorage was to moderate the costs of growth and expansion for local taxpayers.

# 2 Analytic Statement

The following schedule provides a history of the program as well as a projection of the total costs:

<u>FY</u>	<u>AVAILABLE APPROPRIATION</u>	<u>FULL FORMULA FUNDING</u>	<u>NUMBER OF APPLICANTS PARTICIPATING</u>
1970	\$ 1,000,000 1,020,000 <u>1/</u>	\$ 2,015,281	9 boroughs 54 cities
1971	6,500,000	6,333,708	1 unified government 8 boroughs 80 cities 5 fire protection groups
1972	7,085,000 415,000 <u>2/</u>	7,505,497	1 unified government 8 boroughs 94 cities 14 fire protection groups
1973	7,800,000 44,300 <u>3/</u>	8,501,575	2 unified governments 7 boroughs 107 cities 20 fire protection groups
1974	8,777,000	9,544,000	2 unified governments 8 boroughs 100 cities 44 fire protection groups
1975	12,929,000	12,458,626	2 unified governments 8 boroughs 110 cities 48 fire protection groups
1976	15,130,100	14,039,600	3 unified governments 8 boroughs 138 cities 38 fire protection groups
1977	15,113,600 <u>4/</u> <	16,969,800 (est.)	3 unified governments 7 boroughs <sup>39</sup> 157 cities 45 fire protection groups

1/ Supplemental appropriation provided by Chapter 1, SLA 1970.

2/ \$413,930 of FY 1973 appropriation allocated by 1972 Legislature to provide additional funding for approved entitlements of FY 1972 applicants.

3/ Additional funds provided by Revised Program for health facilities initially determined to be non-qualifying.

4/ The proration factor between full funding and available funding would be approximately 89.06%.

BRU MUNICIPAL SERVICES REVENUE SHARING BRU CODE 07-73-02-01-01 REVISED

PROPOSED REVENUE SHARING (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 22, 1978

COLA USED ONLY FOR MODIFYING NON-FER CAPITA ENTITLEMENTS  
LOCAL EFFORT LIMIT SET TO 25 (HOLD HARMLESS NOT APPLIED)  
PAYOUT SET TO \$25 MILLION (3.0837382) (\$5,922,312) (\$6,737,140)

SN	LOCAL GOV'T	PROPERTY TAX	SALES TAX	PCI RATIO	PROPERTY RATIO	AVE RATIO	LOCAL EFFORT	POP.	PER CAPITA ENTITLEMENT	TOTAL (+ RHM)	PRESENT ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS											
1	ANCHORAGE (AW)	2.93	0.000	0.963	1.70	1.335	3.91	180,653	\$2,180,394	\$5,056,559	\$8,378,557
2	CITY (SA)	7.07	0.000	0.894	1.63	1.266	8.96	67,014	\$1,851,952	\$1,851,952	\$0
3	HILLSIDE (SA)	3.49	0.000	0.871	1.03	0.952	3.32	8,937	\$91,671	\$91,671	\$0
4	SPENARD (SA)	7.34	0.000	0.887	1.50	1.195	8.78	38,816	\$1,051,084	\$1,051,084	\$0
5	GIRDWOOD (SA)	3.35	0.000	0.796	0.82	0.811	2.72	600	\$5,034	\$5,034	\$0
6	GLEN ALPS (SA)	3.37	0.000	0.796	0.80	0.801	2.70	65	\$542	\$542	\$0
7	RICH. VISTA (SA)	7.24	0.000	1.096	11.68	6.389	25.00	1,105	\$85,188	\$85,188	\$0
8	SAND LAKE (SA)	3.97	0.000	0.885	1.85	1.370	5.44	18,915	\$317,851	\$317,851	\$0
9	MULDOON (SA)	4.70	0.000	0.955	2.76	1.861	8.76	23,345	\$630,974	\$630,974	\$0
10	RABBIT CREEK (SA)	3.37	0.000	0.882	1.90	1.393	4.69	6,532	\$94,619	\$94,619	\$0
11	EAGLE RIVER (SA)	2.28	0.000	0.998	2.08	1.541	3.51	7,182	\$77,894	\$77,894	\$0
12	CHUGIAK (SA)	1.28	0.000	0.998	2.83	1.917	2.46	5,876	\$44,691	\$44,691	\$0
13	OCEAN VIEW (SA)	4.86	0.000	0.882	1.78	1.333	6.48	1,894	\$37,900	\$37,900	\$0
14	OTHER SA	0.52	0.000	0.963	0.54	0.752	0.39	372	\$453	\$453	\$0
TOTAL									\$6,470,254	\$9,346,419	\$8,378,557
15	BRISTOL BAY BOROUGH (AW)	6.15	0.000	0.977	1.88	1.433	8.82	1,311	\$35,668	\$44,038	\$32,370
16	SOUTH NAKNEK SA	1.47	0.000	0.977	0.92	0.950	1.40	175	\$756	\$756	\$0
TOTAL									\$36,424	\$44,795	\$32,370
17	FAIRBANKS BOROUGH (AW)	1.11	2.000	0.747	1.62	1.186	6.77	60,227	\$1,258,900	\$1,371,919	\$1,200,637
18	BALLAINE LAKE (SA)	0.81	0.000	0.747	4.62	2.686	2.19	168	\$1,135	\$1,135	\$0
19	DIANE (SA)	1.22	0.000	0.747	2.97	1.860	2.28	66	\$464	\$464	\$0
20	WILDVIEW ACRES (SA)	0.82	0.000	0.747	2.24	1.496	1.22	77	\$291	\$291	\$0
21	SMITH RANCH (SA)	1.63	0.000	0.747	3.97	2.359	3.85	438	\$5,206	\$5,206	\$0
22	ENGINEER CREEK (SA)	1.64	0.000	0.747	3.95	2.348	3.85	144	\$1,712	\$1,712	\$0
23	ESTER LUMP (SA)	2.04	0.000	0.747	0.34	0.547	1.12	10	\$34	\$34	\$0
24	NORTH STAR F.P. (SA)	0.87	0.000	0.747	2.07	1.412	1.23	6,500	\$24,808	\$24,808	\$0
25	BECKER RIDGE (SA)	2.35	0.000	0.747	0.70	0.727	1.71	108	\$570	\$570	\$0
26	FAIRBANKS (CITY)	6.94	3.000	0.658	2.40	1.533	21.22	30,462	\$1,993,750	\$2,506,384	\$1,265,807
27	NORTH POLE (CITY)	4.36	3.000	1.197	1.30	1.252	14.10	461	\$20,054	\$38,546	\$29,890
TOTAL									\$3,306,930	\$3,951,075	\$2,496,336
28	HAINES BOROUGH	1.42	1.000	1.210	2.39	1.803	6.71	1,924	\$39,825	\$39,825	\$0
29	HAINES (CITY)	7.62	3.000	1.325	2.99	2.160	25.00	1,366	\$105,309	\$121,837	\$65,721
TOTAL									\$145,135	\$161,663	\$65,721
30	JUNEAU (AW)	8.62	1.000	0.847	2.40	1.627	17.78	20,465	\$1,122,162	\$1,331,192	\$751,062
31	JUNEAU SA1	2.78	2.000	0.847	2.30	1.576	11.64	7,259	\$260,706	\$260,706	\$0
32	JUNEAU SA2	1.21	2.000	0.847	3.69	2.272	13.22	1,606	\$65,484	\$65,484	\$0
33	JUNEAU SA3	0.79	0.000	0.847	1.11	0.982	0.77	197	\$473	\$473	\$0
34	JUNEAU SA4	2.88	0.000	0.847	1.60	1.228	3.54	1,370	\$14,974	\$14,974	\$0
35	JUNEAU SA5	2.35	0.000	0.847	2.78	1.816	4.26	8,369	\$110,143	\$110,143	\$0
36	JUNEAU SA6	1.89	0.000	0.847	2.59	1.721	3.25	719	\$7,223	\$7,223	\$0
37	JUNEAU SA7	1.41	0.000	0.847	1.98	1.418	2.00	427	\$2,645	\$2,645	\$0
38	JUNEAU SA8	1.30	0.000	0.847	1.30	1.078	1.41	518	\$2,255	\$2,255	\$0
TOTAL									\$1,586,070	\$1,795,100	\$751,062

39	KENAI BOROUGH (AW)	0.00	0.000	1.066	0.85	0.959	0.00	24,611	\$0	\$314,975	\$470,590
40	CENTRAL HOSPITAL (SA)	0.19	0.000	1.066	4.79	2.929	0.55	14,100	\$24,201	\$24,201	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.000	1.066	2.63	1.848	3.74	5,300	\$61,242	\$61,242	\$0
42	NORTH KENAI FIRE (SA)	5.43	0.000	1.066	0.41	0.742	4.03	3,512	\$43,667	\$43,667	\$0
43	NORTH KENAI REC (SA)	0.84	0.000	1.066	0.40	0.734	0.62	3,995	\$7,686	\$7,686	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.000	1.066	4.52	2.796	15.19	675	\$31,623	\$31,623	\$0
45	HOMER (CITY)	10.82	4.000	1.004	1.80	1.402	25.00	1,802	\$138,927	\$152,677	\$74,774
46	KACHEMAK (CITY)	1.75	0.000	1.872	1.24	1.559	2.72	151	\$1,271	\$1,271	\$0
47	KENAI (CITY)	14.58	4.000	1.051	2.69	1.875	25.00	5,364	\$413,529	\$477,980	\$246,090
48	SELDOVIA (CITY)	16.56	2.000	0.999	3.89	2.448	25.00	612	\$47,181	\$57,194	\$26,132
49	SEWARD (CITY)	17.15	0.000	0.978	3.46	2.223	25.00	2,279	\$175,695	\$199,956	\$96,533
50	SOLDOTNA (CITY)	10.41	3.000	1.074	2.55	1.816	25.00	2,586	\$199,363	\$238,499	\$126,703

TOTAL \$1,144,383 \$1,610,974 \$1,040,825

51	KETCHIKAN BOROUGH (AW)	4.55	1.500	1.201	1.81	1.509	12.08	11,490	\$428,032	\$428,032	\$84,555
52	SHORELINE (SA)	1.00	0.000	1.201	3.18	2.195	2.20	550	\$3,742	\$3,742	\$0
53	KETCHIKAN (CITY)	9.67	2.500	1.232	2.18	1.709	25.00	7,928	\$611,196	\$770,952	\$393,632
54	SAXMAN (CITY)	0.00	0.000	2.051	2.85	2.454 (EST)	0.00	272	\$0	\$4,350	\$8,294

TOTAL \$1,042,971 \$1,207,077 \$486,481

55	KODIAK BOROUGH (AW)	1.93	0.000	0.934	1.22	1.081	2.09	7,901	\$50,973	\$217,922	\$207,791
56	FIRE DISTRICT (SA)	2.21	0.000	0.934	3.60	2.271	5.02	1,546	\$23,975	\$23,975	\$0
57	ROAD DISTRICT (SA)	0.64	0.000	0.934	3.27	2.106	1.35	312	\$1,298	\$1,298	\$0
58	KODIAK (CITY)	8.82	3.000	0.845	1.49	1.172	18.44	4,960	\$282,076	\$305,102	\$190,984
59	AKHIOK (CITY)	0.00	0.000	2.167	8.57	5.371 (EST)	0.00	102	\$0	\$0	\$0
60	LARSEN BAY (CITY)	0.00	0.000	1.132	4.28	2.709 (EST)	0.00	137	\$0	\$0	\$1,841
61	OLD HARBOR (CITY)	0.00	0.000	2.062	4.28	3.174 (EST)	0.00	327	\$0	\$6,208	\$17,281
62	DUZINKIE (CITY)	0.00	3.000	1.768	8.57	5.171 (EST)	25.00	170	\$13,105	\$13,105	\$2,284
63	PORT LIONS (CITY)	0.00	0.000	1.027	4.28	2.657 (EST)	0.00	227	\$0	\$3,934	\$11,133

TOTAL \$371,430 \$571,549 \$431,316

64	MAT-SU BOROUGH (AW)	3.17	0.000	1.413	1.29	1.355	4.30	16,724	\$221,799	\$355,590	\$295,973
65	WASILLA FIRE (SA)	0.79	0.000	1.413	3.16	2.286	1.81	3,101	\$17,385	\$17,385	\$0
66	BUTTE FIRE (SA)	0.59	0.000	1.413	2.43	1.926	1.15	1,818	\$6,458	\$6,458	\$0
67	GREATER PALMER (SA)	0.17	0.000	1.413	2.37	1.895	0.32	2,593	\$2,637	\$2,637	\$0
68	SUTTON FIRE (SA)	1.93	0.000	1.413	5.21	3.313	6.40	534	\$11,737	\$11,737	\$0
69	OTHER AREA (SA)	0.18	0.000	1.413	0.79	1.106	0.20	6,231	\$3,847	\$3,847	\$0
70	TALKEETNA FLOOD (SA)	1.99	0.000	1.413	3.99	2.702	5.38	223	\$3,702	\$3,702	\$0
71	GARDEN TERRACE (SA)	4.19	0.000	1.413	1.96	1.690	7.08	57	\$1,245	\$1,245	\$0
72	GODDARD (SA)	1.01	0.000	1.413	1.76	1.587	1.60	29	\$143	\$143	\$0
73	WOODSIDE (SA)	0.95	0.000	1.413	2.25	1.834	1.74	139	\$747	\$747	\$0
74	WILDERNESS VALLEY (SA)	0.94	0.000	1.413	0.94	1.180	1.11	16	\$54	\$54	\$0
75	HOUSTON (CITY)	0.00	0.000	2.093	1.18	1.637	0.00	375	\$0	\$36,494	\$41,357
76	PALMER (CITY)	4.38	2.000	1.326	2.22	1.774	15.93	1,859	\$91,370	\$117,593	\$86,977
77	WASILLA (CITY)	0.81	0.000	1.423	1.83	1.630	1.32	1,566	\$6,386	\$72,200	\$73,937

TOTAL \$367,517 \$629,839 \$498,246

78	NORTH SLOPE BOROUGH (AW)	5.99	0.000	1.834	0.10	0.972	5.82	9,139	\$164,121	\$229,632	\$308,193
79	ANAKTUVUK PASS (CITY)	0.00	0.000	7.234	12.24	9.741 (EST)	0.00	150	\$0	\$0	\$0
80	BARROW (CITY)	0.00	3.000	2.840	6.12	4.482 (EST)	25.00	2,306	\$177,777	\$177,777	\$38,553
81	KAKTOVIK (CITY)	0.00	0.000	1.296	12.24	6.772 (EST)	0.00	123	\$0	\$0	\$2,057
82	NUIGSUT (CITY)	0.00	0.000	7.208	12.24	9.728 (EST)	0.00	152	\$0	\$0	\$0
83	POINT HOPE (CITY)	0.00	3.000	3.463	12.24	7.856 (EST)	25.00	384	\$29,603	\$29,603	\$0
84	WAINWRIGHT (CITY)	0.00	2.000	4.191	12.24	8.220 (EST)	25.00	341	\$26,288	\$26,288	\$0

TOTAL \$397,792 \$463,302 \$348,803

85	SITKA BOROUGH	2.10	4.000	0.978	1.82	1.402	15.84	7,650	\$373,870	\$507,853	\$383,994
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FIRST CLASS CITIES

86	CORDOVA	8.51	3.000	1.048	3.12	2.085	25.00	2,406	\$185,486	\$304,525	\$211,729
87	CRAG	5.83	3.000	1.211	3.78	2.495	25.00	467	\$36,002	\$46,407	\$26,050

88 DILLINGHAM	15.12	2.600	0.782	3.17	1.978	25.00	1,269	\$97,831	\$104,914	\$60,754
89 GALENA	0.00	2.700	1.362	10.12	5.745	25.00	631	\$48,645	\$67,780	\$41,499
90 HOONAH	0.00	3.000	2.143	6.81	4.480	25.00	848	\$65,375	\$65,375	\$28,715
91 HYDABURG	0.00	2.500	4.162	11.32	7.744	25.00	380	\$29,295	\$36,535	\$14,650
92 KAKE	0.00	3.000	2.978	12.15	7.567	25.00	679	\$52,346	\$53,933	\$20,256
93 KING COVE	2.00	1.000	1.744	6.10	3.926	16.88	408	\$21,243	\$26,293	\$21,275
94 KLAWOCK	0.00	1.500	2.477	13.49	7.987	25.00	323	\$24,901	\$31,436	\$14,449
95 NENANA	9.16	0.000	1.460	3.93	2.696	24.70	521	\$39,689	\$60,671	\$40,963
96 NOME	17.39	3.000	0.776	3.28	2.030	25.00	2,585	\$199,286	\$389,406	\$283,132
97 PELICAN	3.20	3.000	2.258	1.56	1.909	19.29	169	\$10,054	\$16,128	\$9,616
98 PETERSBURG	12.81	3.750	1.041	2.67	1.859	25.00	2,126	\$163,900	\$264,016	\$169,595
99 SAINT MARY'S	0.00	0.000	5.348	12.57	8.961	0.00	415	\$0	\$5,200	\$22,194
100 SKAGWAY	9.40	3.000	0.905	1.22	1.066	17.38	854	\$45,789	\$65,408	\$48,537
101 UNALASKA	9.59	1.000	0.942	1.31	1.130	13.44	510	\$21,146	\$106,529	\$102,445

102 VALDEZ	4.43	0.000	0.476	0.26	0.370	1.64	7,483	\$37,949	\$157,430	\$417,165
103 ZONE I	1.88	0.000	0.476	4.10	2.292	4.32	6,683	\$89,141	\$89,141	\$0
104 ZONE II	0.57	0.000	0.476	1.21	0.843	0.48	700	\$1,050	\$1,050	\$0

TOTAL \$128,141 \$27,623 \$417,165

105 WRANGELL	5.87	2.556	1.071	3.59	2.332	25.00	3,152	\$242,998	\$342,457	\$209,010
106 ZONE II	2.02	0.000	1.071	3.64	2.360	4.78	797	\$11,764	\$11,764	\$0
107 ZONE III	4.11	0.000	1.071	1.28	1.179	4.85	100	\$1,496	\$1,496	\$0
108 ZONE IV	5.40	0.000	1.071	3.88	2.478	13.39	2,250	\$92,928	\$92,928	\$0

TOTAL \$349,187 \$448,646 \$209,010

109 YAKUTAT	11.60	1.500	1.983	1.86	1.925	25.00	442	\$34,075	\$34,075	\$0
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SECOND CLASS CITIES

110 AKIACHAK	0.00	0.000	3.132	12.24	7.690 (EST)	0.00	354	\$0	\$19,630	\$30,904
0111 AKIAK	0.00	0.000	3.625	12.24	7.937 (EST)	0.00	165	\$0	\$0	\$1,072
2112 AKOLMIUT	0.00	1.000	3.078	12.24	7.663 (EST)	17.62	608	\$33,048	\$95,806	\$82,122
0113 ALAKANUK	0.00	1.000	6.192	12.24	9.220 (EST)	21.20	527	\$34,465	\$46,945	\$29,265
2114 ALEKNAGIK	0.00	0.000	3.261	12.24	7.755 (EST)	0.00	227	\$0	\$0	\$0
2115 ALLAKAKET	0.00	0.000	2.856	12.24	7.552 (EST)	0.00	164	\$0	\$0	\$2,741
4116 AMBLER	0.00	2.000	3.267	12.24	7.758 (EST)	25.00	217	\$16,729	\$31,568	\$22,531
4117 ANDERSON	0.00	3.000	1.133	12.24	6.691 (EST)	25.00	470	\$36,233	\$49,238	\$31,548
5118 ANGOON	0.00	2.000	4.117	12.24	8.493 (EST)	25.00	287	\$22,125	\$30,187	\$18,036
1119 ANIAK	0.00	0.000	6.168	12.24	9.208 (EST)	0.00	323	\$0	\$13,575	\$24,160
0120 ANVIK	0.00	0.000	5.848	12.24	9.048 (EST)	0.00	87	\$0	\$0	\$0
2121 ATMAUTLUAK	0.00	0.000	2.284	12.24	7.266 (EST)	0.00	169	\$0	\$5,200	\$10,583
6122 BETHEL	0.00	3.000	0.767	6.12	3.446 (EST)	23.77	3,409	\$249,975	\$366,000	\$264,487
0123 BREVIG MISSION	0.00	3.000	2.734	12.24	7.491 (EST)	25.00	120	\$9,251	\$14,831	\$8,534
4124 BUCKLAND	0.00	2.000	2.719	12.24	7.484 (EST)	25.00	172	\$13,260	\$13,260	\$0
2125 CHEFORNAK	0.00	0.000	1.785	12.24	7.017 (EST)	0.00	192	\$0	\$0	\$1,872
0126 CHEVAK	0.00	2.000	3.628	12.24	7.938 (EST)	25.00	447	\$34,460	\$34,460	\$9,878
2127 CHUATHBALUK	0.00	0.000	7.074	12.24	9.661 (EST)	0.00	118	\$0	\$5,350	\$9,216
0128 CLARK'S POINT	0.00	0.000	0.764	12.24	6.507 (EST)	0.00	98	\$0	\$0	\$0
4129 DEERING	0.00	3.000	1.511	12.24	6.880 (EST)	25.00	100	\$7,709	\$13,059	\$8,626
5130 DELTA JUNCTION	0.00	0.000	1.238	2.85	2.048 (EST)	0.00	892	\$0	\$18,779	\$31,602
0131 DIOMEDE	0.00	0.000	2.059	12.24	7.154 (EST)	0.00	135	\$0	\$5,050	\$6,328
6132 EAGLE	2.21	0.000	2.993	4.39	3.695	8.19	145	\$3,663	\$7,734	\$4,904
1133 EEK	0.00	2.000	2.846	12.24	7.547 (EST)	25.00	195	\$15,033	\$15,033	\$6,211
0134 EKWOK	0.00	0.000	1.921	12.24	7.085 (EST)	0.00	109	\$0	\$0	\$0
3135 ELIM	0.00	2.000	1.938	12.24	7.093 (EST)	25.00	205	\$15,804	\$20,854	\$11,909
5136 EMMONAK	0.00	2.000	7.598	12.24	9.923 (EST)	25.00	545	\$42,015	\$46,715	\$16,744
5137 FORT YUKON	0.00	3.000	1.657	12.24	6.953 (EST)	25.00	637	\$49,108	\$79,964	\$53,434
1138 FORTUNA LEDGE	0.00	0.000	3.906	12.24	8.077 (EST)	0.00	200	\$0	\$5,200	\$10,270
3139 GAMBELL	0.00	3.000	2.012	12.24	7.130 (EST)	25.00	412	\$31,762	\$31,762	\$6,241
0140 GOLOVIN	0.00	0.000	2.347	12.24	7.298 (EST)	0.00	118	\$0	\$0	\$0
4141 GOODNEWS BAY	0.00	3.000	2.098	12.24	7.173 (EST)	25.00	248	\$19,119	\$19,119	\$4,674
0142 GRAYLING	0.00	0.000	4.994	12.24	8.621 (EST)	0.00	167	\$0	\$0	\$2,402
4143 HOLY CROSS	0.00	0.000	7.484	12.24	9.866 (EST)	0.00	212	\$0	\$13,375	\$17,486
2144 HOOPER BAY	0.00	2.000	4.200	12.24	8.224 (EST)	25.00	590	\$45,485	\$45,485	\$0

0	145	HUGHES	0.00	0.000	2.842	12.24	7.545 (EST)	0.00	98	\$0	\$0	\$1,638
2	146	HUSLIA	0.00	0.000	4.132	12.24	8.190 (EST)	0.00	216	\$0	\$36,587	\$40,776
3	147	KALTAG	0.00	0.000	3.613	12.24	7.931 (EST)	0.00	240	\$0	\$2,226	\$6,881
4	148	KASAAN	0.00	0.000	1.262	12.24	6.755 (EST)	0.00	38	\$0	\$4,000	\$4,475
4	149	KIANA	0.00	0.000	1.954	12.24	7.101 (EST)	0.00	314	\$0	\$10,405	\$17,545
4	150	KIVALINA	0.00	2.000	2.544	12.24	7.396 (EST)	25.00	208	\$16,035	\$23,391	\$14,172
1	151	KOBUK	0.00	0.000	2.910	12.24	7.579 (EST)	0.00	60	\$0	\$5,350	\$5,951
2	152	KOTLIK	0.00	2.000	6.478	12.24	9.363 (EST)	25.00	284	\$21,894	\$27,094	\$11,476
6	153	KOTZEBUE	0.00	3.000	1.063	6.12	3.593 (EST)	24.79	2,526	\$193,167	\$196,350	\$116,363
1	154	KOYUK	0.00	2.000	3.777	12.24	8.013 (EST)	25.00	160	\$12,334	\$17,384	\$9,999
0	155	KOYUKUK	0.00	0.000	1.254	12.24	6.751 (EST)	0.00	124	\$0	\$5,350	\$6,179
0	156	KUPREANDOF	0.00	0.000	1.118	12.24	6.683 (EST)	0.00	42	\$0	\$0	\$0
5	157	KWETHLUK	0.00	0.000	3.256	12.24	7.752 (EST)	0.00	444	\$0	\$5,200	\$16,455
2	158	LOWER KALSKAG	0.00	0.000	7.945	12.24	10.097 (EST)	0.00	195	\$0	\$5,350	\$12,262
2	159	MANDOKOTAK	0.00	2.000	3.150	12.24	7.699 (EST)	25.00	225	\$17,346	\$17,346	\$5,539
6	160	MCGRATH	0.00	0.000	1.469	12.24	6.859 (EST)	0.00	296	\$0	\$11,816	\$21,516
3	161	MEKORYUK	0.00	2.000	2.124	12.24	7.186 (EST)	25.00	184	\$14,185	\$19,385	\$11,538
4	162	MOUNTAIN VILLAGE	0.00	2.000	3.885	12.24	8.067 (EST)	25.00	513	\$39,548	\$44,748	\$22,873
3	163	NAPAKIAK	0.00	2.000	1.647	12.24	6.948 (EST)	25.00	276	\$21,277	\$31,313	\$18,826
1	164	NAPASKIAK	0.00	0.000	1.340	12.24	6.794 (EST)	0.00	210	\$0	\$0	\$5,323
1	165	NEWHALEN	0.00	0.000	1.364	12.24	6.806 (EST)	0.00	89	\$0	\$0	\$0
1	166	NEW STUYAHOK	0.00	0.000	4.627	12.24	8.438 (EST)	0.00	230	\$0	\$0	\$0
0	167	NEWTOK	0.00	0.000	1.987	12.24	7.118 (EST)	0.00	124	\$0	\$0	\$0
2	168	NIGHTMUTE	0.00	2.000	2.626	12.24	7.437 (EST)	25.00	123	\$9,482	\$9,482	\$799
2	169	NIKOLAI	0.00	0.000	6.309	12.24	9.279 (EST)	0.00	85	\$0	\$7,195	\$7,764
2	170	NONDALTON	0.00	0.000	1.852	12.24	7.051 (EST)	0.00	226	\$0	\$0	\$0
4	171	NOORVIK	0.00	2.000	2.058	12.24	7.154 (EST)	25.00	527	\$40,628	\$50,392	\$28,443
0	172	NULATO	0.00	0.000	2.438	12.24	7.343 (EST)	0.00	331	\$0	\$8,225	\$10,439
5	173	PILOT STATION	0.00	0.000	7.320	12.24	9.784 (EST)	0.00	301	\$0	\$1,950	\$12,320
0	174	PLATINUM	0.00	0.000	1.333	12.24	6.791 (EST)	0.00	59	\$0	\$0	\$1,879
2	175	PORT ALEXANDER	0.00	2.000	0.814	12.24	6.531 (EST)	25.00	51	\$3,931	\$3,931	\$661
1	176	PORT HEIDEN	0.00	0.000	1.968	12.24	7.108 (EST)	0.00	89	\$0	\$50,373	\$51,778
	177	QUINHAGAK	0.00	1.000	2.352	12.24	7.305 (EST)	16.80	395	\$20,467	\$25,979	\$15,525
	178	RUBY	0.00	0.000	2.002	12.24	7.125 (EST)	0.00	219	\$0	\$0	\$3,662
	179	RUSSIAN MISSION	0.00	0.000	0.980	12.24	6.614 (EST)	0.00	158	\$0	\$1,716	\$2,126
	180	SAINT MICHAEL	0.00	2.000	2.114	12.24	7.181 (EST)	25.00	206	\$15,881	\$20,931	\$10,121
	181	SAINT PAUL	0.00	3.000	1.221	12.24	6.735 (EST)	25.00	550	\$42,401	\$111,400	\$85,410
	182	SAND POINT	0.00	3.000	0.659	4.28	2.473 (EST)	17.06	544	\$28,627	\$54,319	\$40,458
	183	SAVDONGA	0.00	2.000	1.861	12.24	7.055 (EST)	25.00	409	\$31,531	\$36,581	\$17,701
	184	SCAMMON BAY	0.00	2.000	5.988	12.24	9.118 (EST)	25.00	193	\$14,579	\$14,879	\$6,147
	185	SELAWIK	0.00	3.000	2.415	17.86	10.139 (EST)	25.00	521	\$40,165	\$40,165	\$17,073
	186	SHAGELUK	0.00	0.000	4.500	12.24	8.374 (EST)	0.00	169	\$0	\$12,070	\$14,897
	187	SHAKTOOLIK	0.00	2.000	2.591	12.24	7.420 (EST)	25.00	160	\$12,334	\$12,334	\$0
	188	SHELDON POINT	0.00	0.000	8.206	12.24	10.227 (EST)	0.00	136	\$0	\$0	\$0
	189	SHISHMAREF	0.00	1.000	2.437	12.24	7.343 (EST)	16.88	326	\$16,979	\$25,513	\$19,441
	190	SHUNGNAK	0.00	2.000	2.034	12.24	7.141 (EST)	25.00	182	\$14,031	\$19,381	\$9,488
	191	STEBBINS	0.00	2.000	2.530	12.24	7.389 (EST)	25.00	298	\$22,973	\$22,973	\$9,217
	192	TANANA	0.00	1.000	1.061	12.24	6.655 (EST)	15.30	499	\$23,555	\$45,724	\$25,506
	193	TELLER	0.00	3.000	2.812	12.24	7.530 (EST)	25.00	219	\$16,883	\$27,027	\$14,844
	194	TENAKEE SPRINGS	0.00	0.000	4.698	12.24	8.473 (EST)	0.00	140	\$0	\$1,556	\$6,131
	195	TOGIAK	0.00	2.000	2.569	12.24	7.409 (EST)	25.00	419	\$32,302	\$32,302	\$10,315
	196	TOKSODOK BAY	0.00	2.000	4.249	12.24	8.249 (EST)	25.00	317	\$24,438	\$29,638	\$16,121
	197	TJLUKSAK	0.00	0.000	1.886	12.24	7.067 (EST)	0.00	202	\$0	\$0	\$0
	198	TUNUNAK	0.00	2.000	2.780	12.24	7.514 (EST)	25.00	299	\$23,050	\$28,250	\$12,780
	199	UNALAKLEET	0.00	0.000	1.451	12.24	6.850 (EST)	0.00	630	\$0	\$22,510	\$33,645
	200	UPPER KALSKAG	0.00	0.000	8.584	12.24	10.416 (EST)	0.00	164	\$0	\$0	\$2,741
	201	WALES	0.00	0.000	2.331	12.24	7.290 (EST)	0.00	109	\$0	\$0	\$0
	202	WHITE MOUNTAIN	0.00	1.000	2.555	12.24	7.402 (EST)	17.02	98	\$5,145	\$5,145	\$0
	203	WHITTIER	0.00	3.000	0.593	3.57	2.083 (EST)	14.37	292	\$12,943	\$35,655	\$33,961
	204	EXT FIRE AREAS	0.00	0.000	#####	###.###	###.###	0.00	0	\$0	\$66,341	\$66,341

TOTAL \$18,262,861 \$25,000,000 \$18,321,095

HOUSE BILL NO. 843 (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 23, 1978

COLA USED ONLY FOR MODIFYING NON-PER CAPITA ENTITLEMENTS  
LOCAL EFFORT LIMIT SET TO 25  
PAYOUT SET TO \$25 MILLION (3.0837382) (.58213292)

LOCAL GOV'T	PROPERTY TAX	SALES TAX	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	SECTION 9 ADD ON	HB843 ENTITLEMENT	PRESENT ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS								
1 ANCHORAGE (AW)	2.93	0.000	180,653	\$2,180,394	\$2,876,165	\$0	\$4,966,213	\$8,378,557
2 CITY (SA)	7.07	0.000	67,014	\$1,851,952	\$0	\$0	\$1,818,863	\$0
3 HILLSIDE (SA)	3.49	0.000	8,937	\$91,671	\$0	\$0	\$90,033	\$0
4 SPENARD (SA)	7.34	0.000	38,816	\$1,051,084	\$0	\$0	\$1,032,305	\$0
5 GIRDWOOD (SA)	3.35	0.000	600	\$5,034	\$0	\$0	\$4,944	\$0
6 GLEN ALPS (SA)	3.37	0.000	65	\$542	\$0	\$0	\$532	\$0
7 RICH. VISTA (SA)	7.24	0.000	1,105	\$85,183	\$0	\$0	\$83,666	\$0
8 SAND LAKE (SA)	3.97	0.000	18,915	\$317,851	\$0	\$0	\$312,172	\$0
9 MULDOON (SA)	4.70	0.000	23,345	\$630,974	\$0	\$0	\$619,701	\$0
10 RABBIT CREEK (SA)	3.37	0.000	6,532	\$94,619	\$0	\$0	\$92,928	\$0
11 EAGLE RIVER (SA)	2.28	0.000	7,182	\$77,894	\$0	\$0	\$76,503	\$0
12 CHUGIAK (SA)	1.28	0.000	5,876	\$44,691	\$0	\$0	\$43,893	\$0
13 OCEAN VIEW (SA)	4.86	0.000	1,894	\$37,900	\$0	\$0	\$37,223	\$0
14 OTHER SA	0.52	0.000	372	\$453	\$0	\$0	\$445	\$0
TOTAL				\$6,470,254	\$2,876,165		\$9,179,426	\$8,378,557
15 BRISTOL BAY BOROUGH (AW)	6.15	0.000	1,311	\$35,668	\$8,370	\$0	\$43,251	\$32,370
16 SOUTH NAKNEK SA	1.47	0.000	175	\$756	\$0	\$0	\$743	\$0
TOTAL				\$36,424	\$8,370		\$43,994	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.11	2.000	60,227	\$1,258,900	\$113,018	\$0	\$1,347,406	\$1,200,637
18 BALLAINE LAKE (SA)	0.81	0.000	168	\$1,135	\$0	\$0	\$1,115	\$0
19 DIANE (SA)	1.22	0.000	66	\$464	\$0	\$0	\$456	\$0
20 WILDVIEW ACRES (SA)	0.82	0.000	77	\$291	\$0	\$0	\$286	\$0
21 SMITH RANCH (SA)	1.63	0.000	438	\$5,206	\$0	\$0	\$5,113	\$0
22 ENGINEER CREEK (SA)	1.64	0.000	144	\$1,712	\$0	\$0	\$1,682	\$0
23 ESTER LUMP (SA)	2.04	0.000	10	\$34	\$0	\$0	\$33	\$0
24 NORTH STAR F.P. (SA)	0.87	0.000	6,500	\$24,808	\$0	\$0	\$24,364	\$0
25 BECKER RIDGE (SA)	2.35	0.000	108	\$570	\$0	\$0	\$560	\$0
26 FAIRBANKS (CITY)	6.94	3.000	30,462	\$1,993,750	\$512,634	\$0	\$2,461,602	\$1,265,807
27 NORTH POLE (CITY)	4.36	3.000	461	\$20,054	\$18,492	\$0	\$37,858	\$29,890
TOTAL				\$3,306,930	\$644,144		\$3,880,480	\$2,496,336
28 HAINES BOROUGH	1.42	1.000	1,924	\$39,825	\$0	\$0	\$39,114	\$0
29 HAINES (CITY)	7.62	3.000	1,366	\$105,309	\$16,528	\$0	\$119,660	\$65,721
TOTAL				\$145,135	\$16,528		\$158,775	\$65,721
30 JUNEAU (AW)	8.62	1.000	20,465	\$1,122,162	\$209,030	\$0	\$1,307,408	\$751,062
31 JUNEAU SA1	2.78	2.000	7,259	\$260,706	\$0	\$0	\$256,048	\$0
32 JUNEAU SA2	1.21	2.000	1,606	\$65,484	\$0	\$0	\$64,314	\$0
33 JUNEAU SA3	0.79	0.000	197	\$473	\$0	\$0	\$465	\$0
34 JUNEAU SA4	2.88	0.000	1,370	\$14,974	\$0	\$0	\$14,707	\$0
35 JUNEAU SA5	2.35	0.000	8,369	\$110,143	\$0	\$0	\$108,175	\$0
36 JUNEAU SA6	1.89	0.000	719	\$7,223	\$0	\$0	\$7,094	\$0
37 JUNEAU SA7	1.41	0.000	427	\$2,645	\$0	\$0	\$2,597	\$0
38 JUNEAU SA8	1.30	0.000	518	\$2,255	\$0	\$0	\$2,215	\$0
TOTAL				\$1,586,070	\$209,030		\$1,763,026	\$751,062

39	KENAI BOROUGH (AW)	0.00	0.000	24,611	\$0	\$314,975	\$0	\$309,347	\$470,590
40	CENTRAL HOSPITAL (SA)	0.19	0.000	14,100	\$24,201	\$0	\$0	\$23,768	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.000	5,300	\$61,242	\$0	\$0	\$60,148	\$0
42	NORTH KENAI FIRE (SA)	5.43	0.000	3,512	\$43,667	\$0	\$0	\$42,887	\$0
43	NORTH KENAI REC (SA)	0.84	0.000	3,995	\$7,686	\$0	\$0	\$7,548	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.000	675	\$31,623	\$0	\$0	\$31,057	\$0
45	HOMER (CITY)	10.82	4.000	1,802	\$138,922	\$13,754	\$0	\$149,949	\$74,774
46	KACHEMAK (CITY)	1.75	0.000	151	\$1,271	\$0	\$0	\$1,248	\$0
47	KENAI (CITY)	14.58	4.000	5,364	\$413,529	\$64,451	\$0	\$469,440	\$246,090
48	SELDOVIA (CITY)	16.56	2.000	612	\$47,181	\$10,013	\$0	\$56,172	\$26,132
49	SEWARD (CITY)	17.15	0.000	2,279	\$175,695	\$24,260	\$0	\$196,383	\$96,533
50	SOLDOTNA (CITY)	10.41	3.000	2,586	\$199,363	\$39,135	\$0	\$234,237	\$126,703

TOTAL \$1,144,383 \$466,590 \$1,582,190 \$1,040,825

51	KETCHIKAN BOROUGH (AW)	4.55	1.500	11,490	\$428,032	\$0	\$0	\$420,384	\$84,555
52	SHORELINE (SA)	1.00	0.000	550	\$3,742	\$0	\$0	\$3,675	\$0
53	KETCHIKAN (CITY)	9.67	2.500	7,928	\$611,196	\$159,756	\$0	\$757,178	\$393,632
54	SAXMAN (CITY)	0.00	0.000	272	\$0	\$4,350	\$3,944	\$8,145	\$8,294

TOTAL \$1,042,971 \$164,106 \$1,189,384 \$486,481

55	KODIAK BOROUGH (AW)	1.93	0.000	7,901	\$50,973	\$166,949	\$0	\$214,029	\$207,791
56	FIRE DISTRICT (SA)	2.21	0.000	1,546	\$23,975	\$0	\$0	\$23,547	\$0
57	ROAD DISTRICT (SA)	0.64	0.000	312	\$1,298	\$0	\$0	\$1,275	\$0
58	KODIAK (CITY)	8.82	3.000	4,960	\$282,076	\$23,026	\$0	\$299,651	\$190,984
59	AKHIOK (CITY)	0.00	0.000	102	\$0	\$0	\$0	\$0	\$0
60	LARSEN BAY (CITY)	0.00	0.000	137	\$0	\$0	\$1,841	\$1,808	\$1,841
61	OLD HARBOR (CITY)	0.00	0.000	327	\$0	\$6,208	\$11,073	\$16,972	\$17,281
62	OUZINKIE (CITY)	0.00	3.000	170	\$13,105	\$0	\$0	\$12,871	\$2,284
63	PORT LIONS (CITY)	0.00	0.000	227	\$0	\$3,934	\$7,199	\$10,934	\$11,133

TOTAL \$371,430 \$200,118 \$581,092 \$431,316

64	MAT-SU BOROUGH (AW)	3.17	0.000	16,724	\$221,799	\$133,790	\$0	\$349,236	\$295,973
65	WASILLA FIRE (SA)	0.79	0.000	3,101	\$17,385	\$0	\$0	\$17,075	\$0
66	BUTTE FIRE (SA)	0.59	0.000	1,818	\$6,458	\$0	\$0	\$6,343	\$0
67	GREATER PALMER (SA)	0.17	0.000	2,593	\$2,637	\$0	\$0	\$2,590	\$0
68	SUTTON FIRE (SA)	1.93	0.000	594	\$11,737	\$0	\$0	\$11,528	\$0
69	OTHER AREA (SA)	0.18	0.000	6,231	\$3,847	\$0	\$0	\$3,779	\$0
70	TALKEETNA FLOOD (SA)	1.99	0.000	223	\$3,702	\$0	\$0	\$3,636	\$0
71	GARDEN TERRACE (SA)	4.19	0.000	57	\$1,245	\$0	\$0	\$1,223	\$0
72	GODDARD (SA)	1.01	0.000	29	\$143	\$0	\$0	\$141	\$0
73	WOODSIDE (SA)	0.95	0.000	139	\$747	\$0	\$0	\$734	\$0
74	WILDERNESS VALLEY (SA)	0.94	0.000	16	\$54	\$0	\$0	\$53	\$0
75	HOUSTON (CITY)	0.00	0.000	375	\$0	\$36,494	\$4,863	\$40,618	\$41,357
76	PALMER (CITY)	4.38	2.000	1,859	\$91,370	\$26,222	\$0	\$115,492	\$86,977
77	WASILLA (CITY)	0.81	0.000	1,566	\$6,386	\$65,813	\$1,737	\$72,616	\$73,937

TOTAL \$367,517 \$262,321 \$625,069 \$498,246

78	NORTH SLOPE BOROUGH (AW)	5.99	0.000	9,139	\$164,121	\$65,510	\$78,560	\$302,686	\$308,193
79	ANAKTUVUK PASS (CITY)	0.00	0.000	150	\$0	\$0	\$0	\$0	\$0
80	BARROW (CITY)	0.00	3.000	2,306	\$177,777	\$0	\$0	\$174,601	\$38,553
81	KAKTOVIK (CITY)	0.00	0.000	123	\$0	\$0	\$2,057	\$2,020	\$2,057
82	NUIQSUT (CITY)	0.00	0.000	152	\$0	\$0	\$0	\$0	\$0
83	POINT HOPE (CITY)	0.00	3.000	384	\$29,603	\$0	\$0	\$29,074	\$0
84	WAINWRIGHT (CITY)	0.00	2.000	341	\$26,288	\$0	\$0	\$25,819	\$0

TOTAL \$397,792 \$65,510 \$534,202 \$348,803

85	SITKA BOROUGH	2.10	4.000	7,650	\$373,870	\$133,982	\$0	\$498,779	\$383,994
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FIRST CLASS CITIES									
86	CORDOVA	8.51	3.000	2,406	\$185,486	\$119,038	\$0	\$299,084	\$211,729
87	CRAIG	5.83	3.000	467	\$36,002	\$10,405	\$0	\$46,578	\$36,050

88 DILLINGHAM	15.12	2.600	1,269	\$97,831	\$7,082	\$0	\$103,039	\$60,754
89 GALENA	0.00	2.700	631	\$48,645	\$19,134	\$0	\$66,569	\$41,499
90 HOONAH	0.00	3.000	848	\$65,375	\$0	\$0	\$64,207	\$28,715
91 HYDABURG	0.00	2.500	380	\$29,295	\$7,240	\$0	\$35,882	\$14,650
92 KAKE	0.00	3.000	679	\$52,746	\$1,587	\$0	\$52,970	\$20,256
93 KING COVE	2.00	1.000	408	\$21,243	\$5,050	\$0	\$25,823	\$21,275
94 KLAWOCK	0.00	1.500	323	\$24,901	\$6,535	\$0	\$30,874	\$14,449
95 NENANA	9.16	0.000	521	\$39,683	\$20,982	\$0	\$59,587	\$40,963
96 NOME	17.39	3.000	2,585	\$199,286	\$190,119	\$0	\$382,448	\$283,132
97 PELICAN	3.20	3.000	169	\$10,054	\$6,073	\$0	\$15,840	\$9,616
98 PETERSBURG	12.81	3.750	2,126	\$163,900	\$100,115	\$0	\$259,299	\$169,595
99 SAINT MARY'S	0.00	0.000	415	\$0	\$5,200	\$16,994	\$21,798	\$22,194
100 SKAGWAY	9.40	3.000	854	\$45,789	\$19,618	\$0	\$64,240	\$48,537
101 UNALASKA	9.59	1.000	510	\$21,146	\$85,382	\$0	\$104,625	\$102,445

102 VALDEZ	4.43	0.000	7,483	\$37,949	\$119,481	\$169,542	\$321,130	\$417,165
103 ZONE I	1.88	0.000	6,683	\$89,141	\$0	\$0	\$87,548	\$0
104 ZONE II	0.57	0.000	700	\$1,050	\$0	\$0	\$1,031	\$0

TOTAL \$128,141 \$119,481 \$409,711 \$417,165

105 WRANGELL	5.87	2.556	3,15	\$242,998	\$99,458	\$0	\$336,338	\$209,010
106 ZONE II	2.02	0.000	75	\$11,764	\$0	\$0	\$11,553	\$0
107 ZONE III	4.11	0.000	100	\$1,496	\$0	\$0	\$1,469	\$0
108 ZONE IV	5.40	0.000	2,250	\$92,928	\$0	\$0	\$91,268	\$0

TOTAL \$349,187 \$99,458 \$440,630 \$209,010

109 YAKUTAT	11.60	1.500	442	\$34,075	\$0	\$0	\$33,466	\$0
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SECOND CLASS CITIES

3 110 AKIACHAK	0.00	0.000	354	\$0	\$19,630	\$11,274	\$30,352	\$30,904
0 111 AKIAK	0.00	0.000	165	\$0	\$0	\$1,072	\$1,053	\$1,072
2 112 AKOLMIUT	0.00	1.000	608	\$33,048	\$62,757	\$0	\$94,094	\$82,122
0 113 ALAKANUK	0.00	1.000	527	\$34,465	\$12,480	\$0	\$46,107	\$29,265
2 114 ALEKNAGIK	0.00	0.000	227	\$0	\$0	\$0	\$0	\$0
4 115 ALLAKAKET	0.00	0.000	164	\$0	\$0	\$2,741	\$2,692	\$2,741
4 116 AMBLER	0.00	2.000	217	\$16,729	\$14,839	\$0	\$31,004	\$22,531
4 117 ANDERSON	0.00	3.000	470	\$36,233	\$13,004	\$0	\$48,358	\$31,548
5 118 ANGOON	0.00	2.000	287	\$22,125	\$8,061	\$0	\$29,647	\$18,036
1 119 ANIAK	0.00	0.000	323	\$0	\$13,575	\$10,584	\$23,728	\$24,160
0 120 ANVIK	0.00	0.000	87	\$0	\$0	\$0	\$0	\$0
2 121 ATMAUTLUAK	0.00	0.000	169	\$0	\$5,200	\$5,383	\$10,394	\$10,583
6 122 BETHEL	0.00	3.000	3,409	\$249,975	\$116,025	\$0	\$359,461	\$264,487
0 123 BREVIG MISSION	0.00	3.000	120	\$9,251	\$5,580	\$0	\$14,566	\$8,534
4 124 BUCKLAND	0.00	2.000	172	\$13,260	\$0	\$0	\$13,023	\$0
2 125 CHEFORNAK	0.00	0.000	192	\$0	\$0	\$1,872	\$1,838	\$1,872
0 126 CHEVAK	0.00	2.000	447	\$34,460	\$0	\$0	\$33,845	\$9,878
2 127 CHUATHBALUK	0.00	0.000	118	\$0	\$5,350	\$3,866	\$9,052	\$9,216
0 128 CLARK'S POINT	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
4 129 DEERING	0.00	3.000	100	\$7,709	\$5,350	\$0	\$12,826	\$8,626
5 130 DELTA JUNCTION	0.00	0.000	892	\$0	\$18,779	\$12,822	\$31,037	\$31,602
0 131 DIOMEDE	0.00	0.000	135	\$0	\$5,050	\$1,278	\$6,215	\$6,328
0 132 EAGLE	2.21	0.000	145	\$3,663	\$4,071	\$0	\$7,596	\$4,904
1 133 EEK	0.00	2.000	195	\$15,033	\$0	\$0	\$14,764	\$6,211
0 134 EKWOK	0.00	0.000	109	\$0	\$0	\$0	\$0	\$0
3 135 ELIM	0.00	2.000	205	\$15,804	\$5,050	\$0	\$20,481	\$11,909
3 136 EMMONAK	0.00	2.000	545	\$42,015	\$4,699	\$0	\$45,880	\$16,744
5 137 FORT YUKON	0.00	3.000	637	\$49,108	\$30,856	\$0	\$78,535	\$53,434
1 138 FORTUNA LEDGE	0.00	0.000	200	\$0	\$5,200	\$5,070	\$10,086	\$10,270
2 139 GAMBELL	0.00	3.000	412	\$31,762	\$0	\$0	\$31,195	\$6,241
0 140 GOLOVIN	0.00	0.000	118	\$0	\$0	\$0	\$0	\$0
4 141 GOODNEWS BAY	0.00	3.000	248	\$19,119	\$0	\$0	\$18,777	\$4,674
0 142 GRAYLING	0.00	0.000	167	\$0	\$0	\$2,402	\$2,359	\$2,402
4 143 HOLY CROSS	0.00	0.000	212	\$0	\$13,375	\$4,111	\$17,174	\$17,486
2 144 HOOPER BAY	0.00	2.000	590	\$45,485	\$0	\$0	\$44,673	\$49,000

145 HUGHES	0.00	0.000	98	\$0	\$0	\$1,638	\$1,609	\$1,638
146 HUSLIA	0.00	0.000	216	\$0	\$36,587	\$4,189	\$40,047	\$40,776
147 KALTAG	0.00	0.000	240	\$0	\$2,226	\$4,654	\$6,758	\$6,881
148 KASAAN	0.00	0.000	38	\$0	\$4,000	\$475	\$4,395	\$4,475
149 KIANA	0.00	0.000	314	\$0	\$10,405	\$7,139	\$17,231	\$17,545
150 KIVALINA	0.00	2.000	208	\$16,035	\$7,356	\$0	\$22,973	\$14,172
151 KOBUK	0.00	0.000	60	\$0	\$5,350	\$601	\$5,845	\$5,951
152 KOTLIK	0.00	2.000	284	\$21,894	\$5,200	\$0	\$26,610	\$11,476
153 KOTZEBUE	0.00	3.000	2,526	\$193,167	\$3,183	\$0	\$192,842	\$116,363
154 KOYUK	0.00	2.000	160	\$12,334	\$5,050	\$0	\$17,074	\$9,999
155 KOYUKUK	0.00	0.000	124	\$0	\$5,350	\$829	\$6,068	\$6,179
156 KUPREANDF	0.00	0.000	42	\$0	\$0	\$0	\$0	\$0
157 KWETHLUK	0.00	0.000	444	\$0	\$5,200	\$11,255	\$16,161	\$16,455
158 LOWER KALSKAG	0.00	0.000	195	\$0	\$5,350	\$6,912	\$12,043	\$12,262
159 MANOKOTAK	0.00	2.000	225	\$17,346	\$0	\$0	\$17,036	\$5,539
160 MCGRATH	0.00	0.000	296	\$0	\$11,816	\$9,699	\$21,131	\$21,516
161 MEKORYUK	0.00	2.000	184	\$14,185	\$5,200	\$0	\$19,038	\$11,538
162 MOUNTAIN VILLAGE	0.00	2.000	513	\$39,548	\$5,200	\$0	\$43,949	\$22,873
163 NAPAKIAK	0.00	2.000	276	\$21,277	\$10,036	\$0	\$30,754	\$18,826
164 NAPASKIAK	0.00	0.000	210	\$0	\$0	\$5,323	\$5,228	\$5,323
165 NEWHALEN	0.00	0.000	89	\$0	\$0	\$0	\$0	\$0
166 NEW STUYAHOK	0.00	0.000	230	\$0	\$0	\$0	\$0	\$0
167 NEWTOK	0.00	0.000	124	\$0	\$0	\$0	\$0	\$0
168 NIGHTMUTE	0.00	2.000	123	\$9,482	\$0	\$0	\$9,313	\$793
169 NIKOLAI	0.00	0.000	85	\$0	\$7,195	\$568	\$7,625	\$7,764
170 NONDALTON	0.00	0.000	226	\$0	\$0	\$0	\$0	\$0
171 NODORVIK	0.00	2.000	527	\$40,628	\$9,763	\$0	\$49,491	\$28,443
172 NULATO	0.00	0.000	331	\$0	\$8,225	\$2,213	\$10,252	\$10,439
173 PILOT STATION	0.00	0.000	301	\$0	\$1,950	\$10,370	\$12,099	\$12,320
174 PLATINUM	0.00	0.000	59	\$0	\$0	\$1,879	\$1,846	\$1,879
175 PORT ALEXANDER	0.00	2.000	51	\$3,931	\$0	\$0	\$3,861	\$661
176 PORT HEIDEN	0.00	0.000	89	\$0	\$50,373	\$1,405	\$50,853	\$51,778
177 QUINHAGAK	0.00	1.000	395	\$20,467	\$5,512	\$0	\$25,515	\$15,525
178 RUBY	0.00	0.000	219	\$0	\$0	\$3,662	\$3,596	\$3,662
179 RUSSIAN MISSION	0.00	0.000	158	\$0	\$1,716	\$410	\$2,088	\$2,126
180 SAINT MICHAEL	0.00	2.000	206	\$15,881	\$5,050	\$0	\$20,557	\$10,121
181 SAINT PAUL	0.00	3.000	550	\$42,401	\$68,999	\$0	\$109,410	\$85,410
182 SAND POINT	0.00	3.000	544	\$28,627	\$25,691	\$0	\$53,349	\$40,458
183 SAVDONGA	0.00	2.000	409	\$31,531	\$5,050	\$0	\$35,927	\$17,701
184 SCAMMON BAY	0.00	2.000	193	\$14,879	\$0	\$0	\$14,613	\$6,147
185 SELAWIK	0.00	3.000	521	\$40,165	\$0	\$0	\$39,448	\$17,073
186 SHAGELUK	0.00	0.000	169	\$0	\$12,070	\$2,826	\$14,630	\$14,897
187 SHAKTOOLIK	0.00	2.000	160	\$12,334	\$0	\$0	\$12,114	\$0
188 SHELDON POINT	0.00	0.000	136	\$0	\$0	\$0	\$0	\$0
189 SHISHMAREF	0.00	1.000	326	\$16,979	\$8,534	\$0	\$25,058	\$19,441
190 SHUNGNAK	0.00	2.000	182	\$14,031	\$5,350	\$0	\$19,034	\$9,488
191 STEBBINS	0.00	2.000	298	\$22,973	\$0	\$0	\$22,563	\$9,217
192 TANANA	0.00	1.000	499	\$23,555	\$22,169	\$0	\$44,907	\$25,506
193 TELLER	0.00	3.000	219	\$16,883	\$10,144	\$0	\$26,544	\$14,844
194 TENAKEE SPRINGS	0.00	0.000	140	\$0	\$1,556	\$4,575	\$6,022	\$6,131
195 TOGIAK	0.00	2.000	419	\$37,302	\$0	\$0	\$31,725	\$10,315
196 TOKSOOK BAY	0.00	2.000	317	\$24,438	\$5,200	\$0	\$29,109	\$16,121
197 TULUKSAK	0.00	0.000	202	\$0	\$0	\$0	\$0	\$0
198 TUNUNAK	0.00	2.000	299	\$23,050	\$5,200	\$0	\$27,746	\$12,780
199 UNALAKLEET	0.00	0.000	630	\$0	\$22,510	\$11,135	\$33,044	\$33,645
200 UPPER KALSKAG	0.00	0.000	164	\$0	\$0	\$2,741	\$2,692	\$2,741
201 WALES	0.00	0.000	109	\$0	\$0	\$0	\$0	\$0
202 WHITE MOUNTAIN	0.00	1.000	98	\$5,145	\$0	\$0	\$5,053	\$0
203 WHITTIER	0.00	3.000	292	\$12,943	\$22,712	\$0	\$35,018	\$33,961
204 EXT FIRE AREAS	0.00	0.000	0	\$0	\$66,341	\$0	\$65,155	\$66,341

TOTAL      \$18,262,861    \$6,737,139      \$25,000,000    \$18,321,095

PRESENT REVENUE SHARING (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 22, 1978

SN	LOCAL GOV'T	PER CAPITA EXISTING	R,H,M	TOTAL ENTITLEMENT	POP	PER CAPITA PROP. VALUE	1976 PCI	PROP. SALES TAX	SALES TAX	COLA
BOROUGHES AND INTERNAL DIFFERENTIAL TAX UNITS										
1	ANCHORAGE (AW)	\$5,502,392	\$2,876,165	\$8,378,557	180,653	\$25,117.5	\$8,301	2.931	0.000	100.00
2	CITY (SA)	\$0	\$0	\$0	67,014	\$26,162.8	\$8,943	7.075	0.000	100.00
3	HILLSIDE (SA)	\$0	\$0	\$0	8,937	\$41,509.8	\$9,178	3.493	0.000	100.00
4	SPENARD (SA)	\$0	\$0	\$0	38,816	\$28,505.6	\$9,013	7.343	0.000	100.00
5	GIRDWOOD (SA)	\$0	\$0	\$0	600	\$51,907.4	\$10,042	3.354	0.000	100.00
6	GLEN ALPS (SA)	\$0	\$0	\$0	65	\$53,210.9	\$10,042	3.377	0.000	100.00
7	RICH. VISTA (SA)	\$0	\$0	\$0	1,105	\$3,669.7	\$7,297	7.244	0.000	100.00
8	SAND LAKE (SA)	\$0	\$0	\$0	18,915	\$23,109.7	\$9,031	3.976	0.000	100.00
9	MULDOON (SA)	\$0	\$0	\$0	23,345	\$15,486.4	\$8,378	4.708	0.000	100.00
10	RABBIT CREEK (SA)	\$0	\$0	\$0	6,532	\$22,507.3	\$9,070	3.371	0.000	100.00
11	EAGLE RIVER (SA)	\$0	\$0	\$0	7,182	\$20,561.2	\$8,011	2.281	0.000	100.00
12	CHUGIAK (SA)	\$0	\$0	\$0	5,876	\$15,111.4	\$8,011	1.286	0.000	100.00
13	OCEAN VIEW (SA)	\$0	\$0	\$0	1,894	\$24,024.9	\$9,070	4.867	0.000	100.00
14	OTHER SA	\$0	\$0	\$0	372	\$79,121.5	\$8,301	0.525	0.000	100.00
TOTAL				\$8,378,557						
15	BRISTOL BAY BOROUGH (AW)	\$24,000	\$8,370	\$32,370	1,311	\$22,691.7	\$8,189	6.156	0.000	126.25
16	SOUTH NAKNEK SA	\$0	\$0	\$0	175	\$46,446.7	\$8,189	1.476	0.000	126.25
TOTAL				\$32,370						
17	FAIRBANKS BOROUGH (AW)	\$1,087,619	\$113,018	\$1,200,637	60,227	\$26,387.4	\$10,699	1.114	2.000	115.00
18	BALLAINE LAKE (SA)	\$0	\$0	\$0	168	\$9,268.1	\$10,699	0.816	0.000	115.00
19	DIANE (SA)	\$0	\$0	\$0	66	\$14,424.2	\$10,699	1.228	0.000	115.00
20	WILDVIEW ACRES (SA)	\$0	\$0	\$0	77	\$19,100.5	\$10,699	0.820	0.000	115.00
21	SMITH RANCH (SA)	\$0	\$0	\$0	438	\$10,798.2	\$10,699	1.634	0.000	115.00
22	ENGINEER CREEK (SA)	\$0	\$0	\$0	144	\$10,853.4	\$10,699	1.642	0.000	115.00
23	ESTER LUMP (SA)	\$0	\$0	\$0	10	\$123,241.5	\$10,699	2.046	0.000	115.00
24	NORTH STAR F.P. (SA)	\$0	\$0	\$0	6,500	\$20,632.4	\$10,699	0.876	0.000	115.00
25	BECKER RIDGE (SA)	\$0	\$0	\$0	108	\$60,692.8	\$10,699	2.356	0.000	115.00
26	FAIRBANKS (CITY)	\$753,172	\$512,634	\$1,265,807	30,462	\$17,801.2	\$12,150	6.941	3.000	115.00
27	NORTH POLE (CITY)	\$11,398	\$18,492	\$29,890	461	\$32,806.0	\$6,681	4.366	3.000	115.00
TOTAL				\$2,496,336						
28	HAINES BOROUGH	\$0	\$0	\$0	1,924	\$17,879.5	\$6,612	1.421	1.000	107.50
29	HAINES (CITY)	\$49,193	\$16,528	\$65,721	1,366	\$14,312.9	\$6,034	7.623	3.000	107.50
TOTAL				\$65,721						
30	JUNEAU (AW)	\$542,032	\$209,030	\$751,062	20,465	\$17,813.8	\$9,436	8.627	1.000	100.00
31	JUNEAU SA1	\$0	\$0	\$0	7,259	\$18,593.3	\$9,436	2.786	2.000	100.00
32	JUNEAU SA2	\$0	\$0	\$0	1,606	\$11,534.9	\$9,436	1.218	2.000	100.00
33	JUNEAU SA3	\$0	\$0	\$0	197	\$38,352.9	\$9,436	0.793	0.000	100.00
34	JUNEAU SA4	\$0	\$0	\$0	1,370	\$26,653.4	\$9,436	2.886	0.000	100.00
35	JUNEAU SA5	\$0	\$0	\$0	8,369	\$15,397.8	\$9,436	2.350	0.000	100.00
36	JUNEAU SA6	\$0	\$0	\$0	719	\$16,515.9	\$9,436	1.892	0.000	100.00
37	JUNEAU SA7	\$0	\$0	\$0	427	\$21,549.0	\$9,436	1.416	0.000	100.00
38	JUNEAU SA8	\$0	\$0	\$0	518	\$32,735.5	\$9,436	1.309	0.000	100.00
TOTAL				\$751,062						
39	KENAI BOROUGH (AW)	\$155,615	\$314,975	\$470,590	24,611	\$50,351.2	\$7,500	0.000	0.000	107.50

40	CENTRAL HOSPITAL (SA)	\$0	\$0	\$0	14,100	\$8,946.4	\$7,500	0.190	0.000	107.50
41	SOUTH HOSPITAL (SA)	\$0	\$0	\$0	5,300	\$16,298.5	\$7,500	2.027	0.000	107.50
42	NORTH KENAI FIRE (SA)	\$0	\$0	\$0	3,512	\$102,691.8	\$7,500	5.433	0.000	107.50
43	NORTH KENAI REC (SA)	\$0	\$0	\$0	3,995	\$106,408.3	\$7,500	0.849	0.000	107.50
44	BEAR CREEK FIRE (SA)	\$0	\$0	\$0	675	\$9,472.8	\$7,500	5.433	0.000	107.50
45	HOMER (CITY)	\$61,020	\$13,754	\$74,774	1,802	\$23,817.0	\$7,965	10.825	4.000	107.50
46	KACHEMAK (CITY)	\$0	\$0	\$0	151	\$34,371.2	\$4,273	1.750	0.000	107.50
47	KENAI (CITY)	\$181,638	\$64,451	\$246,090	5,364	\$15,879.6	\$7,610	14.588	4.000	107.50
48	SELDOVIA (CITY)	\$16,118	\$10,013	\$26,132	612	\$11,001.7	\$8,003	16.569	2.000	107.50
49	SEWARD (CITY)	\$72,273	\$24,260	\$96,533	2,279	\$12,360.8	\$8,177	17.152	0.000	107.50
50	SOLDOTNA (CITY)	\$87,568	\$39,135	\$126,703	2,586	\$16,765.8	\$7,443	10.411	3.000	107.50

TOTAL \$1,040,825

51	KETCHIKAN BOROUGH (AW)	\$84,555	\$0	\$84,555	11,490	\$23,581.9	\$6,658	4.551	1.500	100.00
52	SHORELINE (SA)	\$0	\$0	\$0	550	\$13,442.0	\$6,658	1.005	0.000	100.00
53	KETCHIKAN (CITY)	\$233,876	\$159,756	\$393,632	7,928	\$19,614.0	\$6,493	9.670	2.500	100.00
54	SAXMAN (CITY)	\$3,944	\$4,350	\$8,294	272	\$15,000.0 (EST)	\$3,900	0.000	0.000	100.00

TOTAL \$486,481

55	KODIAK BOROUGH (AW)	\$40,841	\$166,949	\$207,791	7,901	\$34,905.3	\$8,565	1.935	0.000	107.50
56	FIRE DISTRICT (SA)	\$0	\$0	\$0	1,546	\$11,879.8	\$8,565	2.214	0.000	107.50
57	ROAD DISTRICT (SA)	\$0	\$0	\$0	312	\$13,076.9	\$8,565	0.641	0.000	107.50
58	KODIAK (CITY)	\$167,958	\$23,026	\$190,984	4,960	\$28,589.2	\$9,461	8.827	3.000	107.50
59	AKHIOK (CITY)	\$0	\$0	\$0	102	\$5,000.0 (EST)	\$3,691	0.000	0.000	107.50
60	LARSEN BAY (CITY)	\$1,841	\$0	\$1,841	137	\$10,000.0 (EST)	\$7,068	0.000	0.000	107.50
61	OLD HARBOR (CITY)	\$11,073	\$6,208	\$17,281	327	\$10,000.0 (EST)	\$3,880	0.000	0.000	107.50
62	DUZINKIE (CITY)	\$2,284	\$0	\$2,284	170	\$5,000.0 (EST)	\$4,523	0.000	3.000	107.50
63	PORT LIONS (CITY)	\$7,199	\$3,934	\$11,133	227	\$10,000.0 (EST)	\$7,787	0.000	0.000	107.50

TOTAL \$431,316

64	MAT-SU BOROUGH (AW)	\$162,183	\$133,790	\$295,973	16,724	\$33,042.4	\$5,661	3.173	0.000	103.75
65	WASILLA FIRE (SA)	\$0	\$0	\$0	3,101	\$13,565.1	\$5,661	0.795	0.000	103.75
66	BUTTE FIRE (SA)	\$0	\$0	\$0	1,818	\$17,573.8	\$5,661	0.598	0.000	103.75
67	GREATER PALMER (SA)	\$0	\$0	\$0	2,593	\$18,031.6	\$5,661	0.174	0.000	103.75
68	SUTTON FIRE (SA)	\$0	\$0	\$0	594	\$8,223.5	\$5,661	1.934	0.000	103.75
69	OTHER AREA (SA)	\$0	\$0	\$0	6,231	\$53,633.2	\$5,661	0.181	0.000	103.75
70	TALKEETNA FLOOD (SA)	\$0	\$0	\$0	223	\$10,738.3	\$5,661	1.992	0.000	103.75
71	GARDEN TERRACE (SA)	\$0	\$0	\$0	57	\$21,795.3	\$5,661	4.193	0.000	103.75
72	GODDARD (SA)	\$0	\$0	\$0	29	\$24,324.0	\$5,661	1.013	0.000	103.75
73	WOODSIDE (SA)	\$0	\$0	\$0	139	\$19,006.9	\$5,661	0.951	0.000	103.75
74	WILDERNESS VALLEY (SA)	\$0	\$0	\$0	16	\$45,248.1	\$5,661	0.941	0.000	103.75
75	HOUSTON (CITY)	\$4,863	\$36,494	\$41,357	375	\$36,299.8	\$3,821	0.000	0.000	103.75
76	PALMER (CITY)	\$60,754	\$26,222	\$86,977	1,859	\$19,296.5	\$6,030	4.383	2.000	103.75
77	WASILLA (CITY)	\$8,123	\$65,813	\$73,937	1,566	\$23,326.7	\$5,621	0.811	0.000	103.75

TOTAL \$498,246

78	NORTH SLOPE BOROUGH (AW)	\$242,682	\$65,510	\$308,193	9,139	\$390,582.5	\$4,361	5.990	0.000	133.75
79	ANAKTUVUK PASS (CITY)	\$0	\$0	\$0	150	\$3,500.0 (EST)	\$1,106	0.000	0.000	133.75
80	BARROW (CITY)	\$38,553	\$0	\$38,553	2,306	\$7,000.0 (EST)	\$2,817	0.000	3.000	133.75
81	KAKTOVIK (CITY)	\$2,057	\$0	\$2,057	123	\$3,500.0 (EST)	\$6,173	0.000	0.000	133.75
82	NUIGSUT (CITY)	\$0	\$0	\$0	152	\$3,500.0 (EST)	\$1,110	0.000	0.000	133.75
83	POINT HOPE (CITY)	\$0	\$0	\$0	384	\$3,500.0 (EST)	\$2,310	0.000	3.000	133.75
84	WAINWRIGHT (CITY)	\$0	\$0	\$0	341	\$3,500.0 (EST)	\$1,909	0.000	2.000	133.75

TOTAL \$348,803

85	SITKA BOROUGH	\$250,011	\$133,982	\$383,994	7,650	\$23,482.9	\$8,178	2.104	4.000	103.75
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FIRST CLASS CITIES

86	CORDOVA	\$92,691	\$119,038	\$211,729	2,406	\$13,735.5	\$7,629	8.515	3.000	115.00
87	CRAIG	\$15,645	\$10,405	\$26,050	467	\$11,339.7	\$6,606	5.839	3.000	100.00
88	DILLINGHAM	\$53,671	\$7,082	\$60,754	1,269	\$13,507.4	\$10,220	15.122	2.600	126.25

89	GALENA	\$22,365	\$19,134	\$41,499	631	\$4,232.6	\$5,871	0.000	2.700	133.75
90	HOONAH	\$28,715	\$0	\$28,715	848	\$6,288.7	\$3,732	0.000	3.000	107.50
91	HYDABURG	\$7,410	\$7,240	\$14,650	380	\$3,785.3	\$1,922	0.000	2.500	100.00
92	KAKE	\$18,668	\$1,587	\$20,256	679	\$3,526.8	\$2,686	0.000	3.000	103.75
93	KING COVE	\$16,225	\$5,050	\$21,275	408	\$7,018.4	\$4,586	2.000	1.000	126.25
94	KLAWOCK	\$7,914	\$6,535	\$14,449	323	\$3,176.0	\$3,230	0.000	1.500	100.00
95	NENANA	\$19,981	\$20,982	\$40,963	521	\$10,900.6	\$5,477	9.160	0.000	130.00
96	NOME	\$93,012	\$190,119	\$283,132	2,585	\$13,055.2	\$10,301	17.393	3.000	126.25
97	PELICAN	\$3,543	\$6,073	\$9,616	169	\$27,451.3	\$3,543	3.201	3.000	107.50
98	PETERSBURG	\$69,480	\$100,115	\$169,595	2,126	\$16,015.1	\$7,683	12.817	3.750	103.75
99	SAINT MARY'S	\$16,994	\$5,200	\$22,194	415	\$3,409.6	\$1,496	0.000	0.000	130.00
100	SKAGWAY	\$28,918	\$19,618	\$48,537	854	\$34,953.4	\$8,834	9.409	3.000	107.50
101	UNALASKA	\$17,062	\$85,382	\$102,445	510	\$32,493.2	\$8,491	9.590	1.000	126.25

102	VALDEZ	\$297,683	\$119,481	\$417,165	7,483	\$161,908.5	\$16,785	4.436	0.000	118.75
103	ZONE I	\$0	\$0	\$0	6,683	\$10,436.7	\$16,785	1.887	0.000	118.75
104	ZONE II	\$0	\$0	\$0	700	\$35,421.8	\$16,785	0.577	0.000	118.75

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TOTAL \$417,165

105	WRANGELL	\$109,551	\$99,458	\$209,010	3,152	\$11,928.8	\$7,470	5.877	2.556	103.75
106	ZONE II	\$0	\$0	\$0	797	\$11,747.6	\$7,470	2.028	0.000	103.75
107	ZONE III	\$0	\$0	\$0	100	\$33,298.7	\$7,470	4.114	0.000	103.75
108	ZONE IV	\$0	\$0	\$0	2,250	\$11,030.5	\$7,470	5.403	0.000	103.75

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TOTAL \$209,010

109	YAKUTAT	\$0	\$0	\$0	442	\$22,962.1	\$4,034	11.600	1.500	107.50
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SECOND CLASS CITIES

110	AKIACHAK	\$11,274	\$19,630	\$30,904	354	\$3,500.0 (EST)	\$2,554	0.000	0.000	130.00
111	AKIAK	\$1,072	\$0	\$1,072	165	\$3,500.0 (EST)	\$2,207	0.000	0.000	130.00
112	AKOLMIUT	\$19,364	\$62,757	\$82,122	608	\$3,500.0 (EST)	\$2,599	0.000	1.000	130.00
113	ALAKANUK	\$16,785	\$12,480	\$29,265	527	\$3,500.0 (EST)	\$1,292	0.000	1.000	130.00
114	ALEKNAGIK	\$0	\$0	\$0	227	\$3,500.0 (EST)	\$2,453	0.000	0.000	126.25
115	ALLAKAKET	\$2,741	\$0	\$2,741	164	\$3,500.0 (EST)	\$2,801	0.000	0.000	133.75
116	AMBLER	\$7,691	\$14,839	\$22,531	217	\$3,500.0 (EST)	\$2,449	0.000	2.000	133.75
117	ANDERSON	\$18,544	\$13,004	\$31,548	470	\$3,500.0 (EST)	\$7,060	0.000	3.000	133.75
118	ANGDON	\$9,975	\$8,061	\$18,036	287	\$3,500.0 (EST)	\$1,689	0.000	2.000	103.75
119	ANIAK	\$10,584	\$13,575	\$24,160	323	\$3,500.0 (EST)	\$1,297	0.000	0.000	133.75
120	ANVIK	\$0	\$0	\$0	87	\$3,500.0 (EST)	\$1,368	0.000	0.000	133.75
121	ATMAUTLUAK	\$5,383	\$5,200	\$10,583	169	\$3,500.0 (EST)	\$3,503	0.000	0.000	130.00
122	BETHEL	\$148,462	\$116,025	\$264,487	3,409	\$7,000.0 (EST)	\$10,419	0.000	3.000	130.00
123	BREVIG MISSION	\$2,954	\$5,580	\$8,534	120	\$3,500.0 (EST)	\$2,926	0.000	3.000	126.25
124	BUCKLAND	\$0	\$0	\$0	172	\$3,500.0 (EST)	\$2,942	0.000	2.000	133.75
125	CHEFORNAK	\$1,872	\$0	\$1,872	192	\$3,500.0 (EST)	\$4,482	0.000	0.000	130.00
126	CHEVAK	\$9,878	\$0	\$9,878	447	\$3,500.0 (EST)	\$2,205	0.000	2.000	130.00
127	CHUATHBALUK	\$3,866	\$5,350	\$9,216	118	\$3,500.0 (EST)	\$1,131	0.000	0.000	133.75
128	CLARK'S POINT	\$0	\$0	\$0	98	\$3,500.0 (EST)	\$10,459	0.000	0.000	126.25
129	DEERING	\$3,276	\$5,350	\$8,626	100	\$3,500.0 (EST)	\$5,292	0.000	3.000	133.75
130	DELTA JUNCTION	\$12,822	\$18,779	\$31,602	892	\$15,000.0 (EST)	\$6,461	0.000	0.000	115.00
131	DIOMEDE	\$1,278	\$5,050	\$6,328	135	\$3,500.0 (EST)	\$3,885	0.000	0.000	126.25
132	EAGLE	\$833	\$4,071	\$4,904	145	\$9,746.6	\$2,673	2.217	0.000	115.00
133	EEK	\$6,211	\$0	\$6,211	195	\$3,500.0 (EST)	\$2,811	0.000	2.000	130.00
134	EKWOK	\$0	\$0	\$0	109	\$3,500.0 (EST)	\$4,163	0.000	0.000	126.25
135	ELIM	\$6,859	\$5,050	\$11,909	205	\$3,500.0 (EST)	\$4,128	0.000	2.000	126.25
136	EMMONAK	\$12,044	\$4,699	\$16,744	545	\$3,500.0 (EST)	\$1,053	0.000	2.000	130.00
137	FORT YUKON	\$22,578	\$30,856	\$53,434	637	\$3,500.0 (EST)	\$4,828	0.000	3.000	133.75
138	FORTUNA LEDGE	\$5,070	\$5,200	\$10,270	200	\$3,500.0 (EST)	\$2,048	0.000	0.000	130.00
139	GAMBELL	\$6,241	\$0	\$6,241	412	\$3,500.0 (EST)	\$3,976	0.000	3.000	126.25
140	GOLOVIN	\$0	\$0	\$0	118	\$3,500.0 (EST)	\$3,409	0.000	0.000	126.25
141	GOODNEWS BAY	\$4,674	\$0	\$4,674	248	\$3,500.0 (EST)	\$3,812	0.000	3.000	130.00
142	GRAYLING	\$2,402	\$0	\$2,402	167	\$3,500.0 (EST)	\$1,602	0.000	0.000	133.75
143	HOLY CROSS	\$4,111	\$13,375	\$17,486	212	\$3,500.0 (EST)	\$1,069	0.000	0.000	133.75
144	HOOPER BAY	\$0	\$0	\$0	590	\$3,500.0 (EST)	\$1,905	0.000	2.000	130.00
145	HUGHES	\$1,638	\$0	\$1,638	98	\$3,500.0 (EST)	\$2,815	0.000	0.000	133.75

146 FUSLIA	\$4,189	\$36,587	\$40,776	216	\$3,500.0 (EST)	\$1,936	0.000	0.000	133.75
147 KALTAG	\$4,654	\$2,226	\$6,881	240	\$3,500.0 (EST)	\$2,214	0.000	0.000	133.75
148 KASAAN	\$475	\$4,000	\$4,475	38	\$3,500.0 (EST)	\$6,339	0.000	0.000	100.00
149 KIANA	\$7,139	\$10,405	\$17,545	314	\$3,500.0 (EST)	\$4,094	0.000	0.000	133.75
150 KIVALINA	\$6,815	\$7,356	\$14,172	208	\$3,500.0 (EST)	\$3,145	0.000	7.000	133.75
151 KOBUK	\$601	\$5,350	\$5,951	60	\$3,500.0 (EST)	\$2,749	0.000	0.000	133.75
152 KOTLIK	\$6,276	\$5,200	\$11,476	284	\$3,500.0 (EST)	\$1,235	0.000	2.000	130.00
153 KOTZEBUE	\$113,180	\$3,183	\$116,363	2,526	\$7,000.0 (EST)	\$7,524	0.000	3.000	133.75
154 KOYUK	\$4,949	\$5,050	\$9,999	160	\$3,500.0 (EST)	\$2,118	0.000	2.000	126.25
155 KOYUKUK	\$829	\$5,350	\$6,179	124	\$3,500.0 (EST)	\$6,380	0.000	0.000	133.75
156 KUPREANOF	\$0	\$0	\$0	42	\$3,500.0 (EST)	\$7,154	0.000	0.000	103.75
157 KWETHLUK	\$11,255	\$5,200	\$16,455	444	\$3,500.0 (EST)	\$2,457	0.000	0.000	130.00
158 LOWER KALSKAG	\$6,912	\$5,350	\$12,262	195	\$3,500.0 (EST)	\$1,007	0.000	0.000	133.75
159 MANDKOTAK	\$5,539	\$0	\$5,539	225	\$3,500.0 (EST)	\$2,540	0.000	2.000	126.25
160 MCGRATH	\$9,699	\$11,816	\$21,516	296	\$3,500.0 (EST)	\$5,445	0.000	0.000	133.75
161 MEKORYUK	\$6,338	\$5,200	\$11,538	184	\$3,500.0 (EST)	\$3,766	0.000	2.000	130.00
162 MOUNTAIN VILLAGE	\$17,673	\$5,200	\$22,873	513	\$3,500.0 (EST)	\$2,059	0.000	2.000	130.00
163 NAPAKIAK	\$8,790	\$10,036	\$18,826	276	\$3,500.0 (EST)	\$4,856	0.000	2.000	130.00
164 NAPASKIAK	\$5,323	\$0	\$5,323	210	\$3,500.0 (EST)	\$5,969	0.000	0.000	130.00
165 NEWHALEN	\$0	\$0	\$0	89	\$3,500.0 (EST)	\$5,865	0.000	0.000	126.25
166 NEW STUYAHOK	\$0	\$0	\$0	230	\$3,500.0 (EST)	\$1,729	0.000	0.000	126.25
167 NEWTOK	\$0	\$0	\$0	124	\$3,500.0 (EST)	\$4,025	0.000	0.000	130.00
168 NIGHTMUTE	\$799	\$0	\$799	123	\$3,500.0 (EST)	\$3,046	0.000	2.000	130.00
169 NIKOLAI	\$568	\$7,195	\$7,764	85	\$3,500.0 (EST)	\$1,268	0.000	0.000	133.75
170 NONDALTON	\$0	\$0	\$0	226	\$3,500.0 (EST)	\$4,318	0.000	0.000	126.25
171 NOORVIK	\$18,679	\$9,763	\$28,443	527	\$3,500.0 (EST)	\$3,886	0.000	2.000	133.75
172 NULATO	\$2,213	\$8,225	\$10,439	331	\$3,500.0 (EST)	\$3,281	0.000	0.000	133.75
173 PILOT STATION	\$10,370	\$1,950	\$12,320	301	\$3,500.0 (EST)	\$1,093	0.000	0.000	130.00
174 PLATINUM	\$1,879	\$0	\$1,879	59	\$3,500.0 (EST)	\$6,000	0.000	0.000	130.00
175 PORT ALEXANDER	\$661	\$0	\$661	51	\$3,500.0 (EST)	\$9,824	0.000	2.000	103.75
176 PORT HEIDEN	\$1,405	\$50,373	\$51,778	89	\$3,500.0 (EST)	\$4,065	0.000	0.000	126.25
177 QUINHAGAK	\$10,013	\$5,512	\$15,525	395	\$3,500.0 (EST)	\$3,387	0.000	1.000	130.00
178 RUBY	\$3,662	\$0	\$3,662	219	\$3,500.0 (EST)	\$3,996	0.000	0.000	133.75
179 RUSSIAN MISSION	\$410	\$1,716	\$2,126	158	\$3,500.0 (EST)	\$8,161	0.000	0.000	130.00
180 SAINT MICHAEL	\$5,071	\$5,050	\$10,121	206	\$3,500.0 (EST)	\$3,784	0.000	2.000	126.25
181 SAINT PAUL	\$16,411	\$68,999	\$85,410	550	\$3,500.0 (EST)	\$6,548	0.000	3.000	126.25
182 SAND POINT	\$14,766	\$25,691	\$40,458	544	\$10,000.0 (EST)	\$12,136	0.000	3.000	126.25
183 SAVOONGA	\$12,651	\$5,050	\$17,701	409	\$3,500.0 (EST)	\$4,299	0.000	2.000	126.25
184 SCAMMON BAY	\$6,147	\$0	\$6,147	193	\$3,500.0 (EST)	\$1,336	0.000	2.000	130.00
185 SELAWIK	\$17,073	\$0	\$17,073	521	\$2,399.9	\$3,312	0.000	3.000	133.75
186 SHAGELUK	\$2,826	\$12,070	\$14,897	169	\$3,500.0 (EST)	\$1,778	0.000	0.000	133.75
187 SHAKTOOLIK	\$0	\$0	\$0	160	\$3,500.0 (EST)	\$3,087	0.000	2.000	126.25
188 SHELDON POINT	\$0	\$0	\$0	136	\$3,500.0 (EST)	\$975	0.000	0.000	130.00
189 SHISHMAREF	\$10,906	\$8,534	\$19,441	326	\$3,500.0 (EST)	\$3,282	0.000	1.000	126.25
190 SHUNGNAK	\$4,138	\$5,350	\$9,488	182	\$3,500.0 (EST)	\$3,932	0.000	2.000	133.75
191 STEBBINS	\$9,217	\$0	\$9,217	298	\$3,500.0 (EST)	\$3,162	0.000	2.000	126.25
192 TANANA	\$3,337	\$22,169	\$25,506	499	\$3,500.0 (EST)	\$7,534	0.000	1.000	133.75
193 TELLER	\$4,700	\$10,144	\$14,844	219	\$3,500.0 (EST)	\$2,845	0.000	3.000	126.25
194 TENAKEE SPRINGS	\$4,575	\$1,556	\$6,131	140	\$3,500.0 (EST)	\$1,703	0.000	0.000	103.75
195 TOGIAK	\$10,315	\$0	\$10,315	419	\$3,500.0 (EST)	\$3,114	0.000	2.000	126.25
196 TOKSOOK BAY	\$10,921	\$5,200	\$16,121	317	\$3,500.0 (EST)	\$1,883	0.000	2.000	130.00
197 TULUKSAK	\$0	\$0	\$0	202	\$3,500.0 (EST)	\$4,241	0.000	0.000	130.00
198 TUNUNAK	\$7,580	\$5,200	\$12,780	299	\$3,500.0 (EST)	\$2,878	0.000	2.000	130.00
199 UNALAKLEET	\$11,135	\$22,510	\$33,645	630	\$3,500.0 (EST)	\$5,512	0.000	0.000	126.25
200 UPPER KALSKAG	\$2,741	\$0	\$2,741	164	\$3,500.0 (EST)	\$932	0.000	0.000	133.75
201 WALES	\$0	\$0	\$0	109	\$3,500.0 (EST)	\$3,431	0.000	0.000	126.25
202 WHITE MOUNTAIN	\$0	\$0	\$0	98	\$3,500.0 (EST)	\$3,131	0.000	1.000	126.25
203 WHITTIER	\$11,249	\$22,712	\$33,961	292	\$12,000.0 (EST)	\$13,475	0.000	3.000	115.00
204 EXT FIRE AREAS	\$0	\$66,341	\$66,341	0	\$1.0	\$1	0.000	0.000	100.00
TOTALS									
	\$11,583,955	\$6,737,139	\$18,321,095						

'NEW' VERSION HOUSE BILL NO. 843 (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 25, 1978

COLA USED ONLY FOR MODIFYING NON-PER CAPITA ENTITLEMENTS  
LOCAL EFFORT LIMIT SET TO 25  
PAYOUT SET TO \$25 MILLION (3.3516427)  
ADD ON TOTALS \$809,987  
PRORATION DOWN AFTER SECTION 9 ADD ON ADDITIONS IS .96861730

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 28 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	SECTION 9 ADD ON	HB843 ENTITLEMENT	PRESENT ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS								
1 ANCHORAGE (AW)	2.93	0.244	180,653	\$2,567,383	\$2,876,165	\$0	\$5,272,715	\$8,378,557
2 CITY (SA)	7.07	0.000	67,014	\$2,012,843	\$0	\$0	\$1,949,674	\$0
3 HILLSIDE (SA)	3.49	0.000	8,937	\$99,635	\$0	\$0	\$96,508	\$0
4 SPENARD (SA)	7.34	0.000	38,816	\$1,142,399	\$0	\$0	\$1,106,547	\$0
5 GIRDWOOD (SA)	3.35	0.000	600	\$5,472	\$0	\$0	\$5,300	\$0
6 GLEN ALPS (SA)	3.37	0.000	65	\$589	\$0	\$0	\$570	\$0
7 RICH. VISTA (SA)	7.24	0.000	1,105	\$92,589	\$0	\$0	\$89,683	\$0
8 SAND LAKE (SA)	3.97	0.000	18,915	\$345,464	\$0	\$0	\$334,623	\$0
9 MULDOON (SA)	4.70	0.000	23,345	\$685,791	\$0	\$0	\$664,269	\$0
10 RABBIT CREEK (SA)	3.37	0.000	6,532	\$102,839	\$0	\$0	\$99,611	\$0
11 EAGLE RIVER (SA)	2.28	0.000	7,182	\$84,662	\$0	\$0	\$82,005	\$0
12 CHUGIAK (SA)	1.28	0.000	5,876	\$48,574	\$0	\$0	\$47,049	\$0
13 OCEAN VIEW (SA)	4.86	0.000	1,894	\$41,193	\$0	\$0	\$39,900	\$0
14 OTHER SA	0.52	0.000	372	\$492	\$0	\$0	\$477	\$0
			TOTAL	\$7,229,932	\$2,876,165		\$9,788,940	\$8,378,557
15 BRISTOL BAY BOROUGH (AW)	6.15	8.203	1,311	\$90,426	\$8,370	\$0	\$95,696	\$32,370
16 SOUTH NAKNEK SA	1.47	0.000	175	\$822	\$0	\$0	\$796	\$0
			TOTAL	\$91,249	\$8,370		\$96,493	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.227	60,227	\$820,245	\$113,018	\$230,179	\$1,126,931	\$1,200,637
18 BALLAINE LAKE (SA)	0.81	0.000	168	\$1,234	\$0	\$0	\$1,195	\$0
19 DIANE (SA)	1.22	0.000	66	\$505	\$0	\$0	\$489	\$0
20 WILDVIEW ACRES (SA)	0.82	0.000	77	\$316	\$0	\$0	\$306	\$0
21 SMITH RANCH (SA)	1.63	0.000	438	\$5,658	\$0	\$0	\$5,481	\$0
22 ENGINEER CREEK (SA)	1.64	0.000	144	\$1,861	\$0	\$0	\$1,803	\$0
23 ESTER LUMP (SA)	2.04	0.000	10	\$37	\$0	\$0	\$36	\$0
24 NORTH STAR F.P. (SA)	0.87	0.000	6,500	\$26,963	\$0	\$0	\$26,117	\$0
25 BECKER RIDGE (SA)	2.35	0.000	108	\$620	\$0	\$0	\$600	\$0
26 FAIRBANKS (CITY)	6.94	4.603	30,462	\$1,807,470	\$512,634	\$0	\$2,247,293	\$1,265,807
27 NORTH POLE (CITY)	4.36	9.184	461	\$26,217	\$18,492	\$0	\$43,306	\$29,890
			TOTAL	\$2,691,132	\$644,144		\$3,453,562	\$2,496,336
28 HAINES BOROUGH	1.42	0.000	1,924	\$16,530	\$0	\$0	\$16,011	\$0
29 HAINES (CITY)	7.62	5.588	1,366	\$114,458	\$16,528	\$0	\$126,876	\$65,721
			TOTAL	\$130,988	\$16,528		\$142,887	\$65,721
30 JUNEAU (AW)	8.62	0.000	20,465	\$962,930	\$209,030	\$0	\$1,135,181	\$751,062
31 JUNEAU SA1	2.78	9.135	7,259	\$457,354	\$0	\$0	\$443,001	\$0
32 JUNEAU SA2	1.21	4.128	1,606	\$65,404	\$0	\$0	\$63,351	\$0
33 JUNEAU SA3	0.79	0.000	197	\$514	\$0	\$0	\$498	\$0
34 JUNEAU SA4	2.88	0.000	1,370	\$16,275	\$0	\$0	\$15,765	\$0
35 JUNEAU SA5	2.35	0.000	8,369	\$119,712	\$0	\$0	\$115,955	\$0
36 JUNEAU SA6	1.89	0.000	719	\$7,850	\$0	\$0	\$7,604	\$0
37 JUNEAU SA7	1.41	0.000	427	\$2,875	\$0	\$0	\$2,784	\$0
38 JUNEAU SA8	1.30	0.000	518	\$2,451	\$0	\$0	\$2,374	\$0

TOTAL \$1,835,367 \$209,030 \$1,786,517 \$751,062

39 KENAI BOROUGH (AW)	0.00	0.000	24,611	\$0	\$314,975	\$0	\$305,090	\$470,590
40 CENTRAL HOSPITAL (SA)	0.19	0.000	14,100	\$26,303	\$0	\$0	\$25,478	\$0
41 SOUTH HOSPITAL (SA)	2.02	0.000	5,300	\$66,562	\$0	\$0	\$64,473	\$0
42 NORTH KENAI FIRE (SA)	5.45	0.000	3,512	\$47,627	\$0	\$0	\$46,132	\$0
43 NORTH KENAI REC (SA)	0.84	0.000	3,995	\$8,353	\$0	\$0	\$8,091	\$0
44 BEAR CREEK FIRE (SA)	5.43	0.000	675	\$34,370	\$0	\$0	\$33,291	\$0
45 HOMER (CITY)	11.26	5.742	1,802	\$144,003	\$13,754	\$0	\$152,807	\$74,774
46 KACHEMAK (CITY)	1.75	0.000	151	\$1,381	\$0	\$0	\$1,338	\$0
47 KENAI (CITY)	14.58	7.952	5,364	\$449,455	\$64,451	\$0	\$497,779	\$246,090
48 SELDOVIA (CITY)	14.48	2.589	612	\$51,280	\$10,013	\$0	\$59,370	\$26,132
49 SEWARD (CITY)	17.58	0.000	2,279	\$190,959	\$24,260	\$0	\$208,466	\$96,533
50 SOLDOTNA (CITY)	10.24	7.470	2,586	\$216,683	\$39,135	\$0	\$247,790	\$126,703

TOTAL \$1,236,981 \$466,590 \$1,650,110 \$1,040,825

51 KETCHIKAN BOROUGH (AW)	4.55	3.439	11,490	\$464,610	\$0	\$0	\$450,029	\$84,555
52 SHORELINE (SA)	1.00	0.000	550	\$4,067	\$0	\$0	\$3,939	\$0
53 KETCHIKAN (CITY)	9.67	8.902	7,928	\$664,295	\$159,756	\$0	\$798,190	\$393,632
54 SAXMAN (CITY)	0.00	0.000	272	\$0	\$4,350	\$3,944	\$8,033	\$8,294

TOTAL \$1,132,973 \$164,106 \$1,260,193 \$486,481

55 KODIAK BOROUGH (AW)	1.83	0.000	7,901	\$52,624	\$166,949	\$0	\$212,683	\$207,791
56 FIRE DISTRICT (SA)	2.31	0.000	1,546	\$27,247	\$0	\$0	\$26,392	\$0
57 ROAD DISTRICT (SA)	0.64	0.000	312	\$1,422	\$0	\$0	\$1,378	\$0
58 KODIAK (CITY)	8.19	6.044	4,960	\$277,638	\$23,026	\$0	\$291,228	\$190,984
59 AKHIOK (CITY)	0.00	0.000	102	\$0	\$0	\$0	\$0	\$0
60 LARSEN BAY (CITY)	0.00	0.000	137	\$0	\$0	\$1,841	\$1,783	\$1,841
61 OLD HARBOR (CITY)	0.00	0.000	327	\$0	\$6,208	\$11,073	\$16,739	\$17,281
62 DUZINKIE (CITY)	0.00	6.484	170	\$14,244	\$0	\$0	\$13,797	\$2,284
63 PORT LIONS (CITY)	0.00	0.000	227	\$0	\$3,934	\$7,199	\$10,784	\$11,133

TOTAL \$373,177 \$200,118 \$574,787 \$431,316

64 MAT-SU BOROUGH (AW)	3.12	0.000	16,724	\$237,421	\$133,790	\$0	\$359,562	\$295,973
65 WASILLA F(1,8,9,10,11)	0.77	0.000	4,908	\$25,058	\$0	\$0	\$24,271	\$0
66 BUTTE FIRE (SA)	0.59	0.000	1,818	\$6,949	\$0	\$0	\$6,731	\$0
67 SUTTON FIRE (SA)	1.71	0.000	594	\$11,319	\$0	\$0	\$10,964	\$0
68 OTHER AREA (SA)	0.17	0.000	12,924	\$11,925	\$0	\$0	\$11,551	\$0
69 TALKEETNA FLOOD (SA)	1.99	0.000	223	\$4,024	\$0	\$0	\$3,897	\$0
70 GARDEN TERRACE (SA)	3.08	0.000	57	\$995	\$0	\$0	\$964	\$0
71 HOUSTON (CITY)	0.00	0.000	375	\$0	\$36,494	\$4,863	\$40,059	\$41,357
72 PALMER (CITY)	4.25	8.690	1,859	\$143,061	\$26,222	\$0	\$163,972	\$86,977
73 WASILLA (CITY)	0.00	0.000	1,566	\$0	\$65,813	\$8,123	\$71,617	\$73,937

TOTAL \$440,756 \$262,321 \$693,592 \$498,246

74 NORTH SLOPE BOROUGH (AW)	5.55	0.110	9,139	\$168,562	\$65,510	\$74,120	\$298,521	\$308,193
75 ANAKTUVUK PASS (CITY)	0.00	0.000	150	\$0	\$0	\$0	\$0	\$0
76 BARROW (CITY)	0.00	13.319	2,306	\$193,222	\$0	\$0	\$187,158	\$38,553
77 KAKTOVIK (CITY)	0.00	0.000	123	\$0	\$0	\$2,057	\$1,992	\$2,057
78 NUIQSUT (CITY)	0.00	0.000	152	\$0	\$0	\$0	\$0	\$0
79 POINT HOPE (CITY)	0.00	6.696	384	\$32,175	\$0	\$0	\$31,166	\$0
80 WAINWRIGHT (CITY)	0.00	7.540	341	\$28,572	\$0	\$0	\$27,676	\$0

TOTAL \$422,532 \$65,510 \$546,514 \$348,803

81 SITKA BOROUGH	2.10	3.866	7,650	\$214,631	\$133,982	\$35,380	\$371,943	\$383,994
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FIRST CLASS CITIES								
82 CORDOVA	8.51	12.045	2,406	\$201,601	\$119,038	\$0	\$310,577	\$211,729
83 CRAIG	5.83	8.783	467	\$39,130	\$10,405	\$0	\$47,980	\$26,050
84 DILLINGHAM	15.12	10.142	1,269	\$106,330	\$7,082	\$0	\$109,854	\$60,754
85 GALENA	0.00	14.025	631	\$52,872	\$19,134	\$0	\$69,746	\$41,499

87	HYDABURG	0.00	15.989	380	\$31,840	\$7,240	\$0	\$37,854	\$14,650
88	KAKE	0.00	1.142	679	\$19,676	\$1,587	\$0	\$20,596	\$20,255
89	KING COVE	2.00	2.917	408	\$26,405	\$5,050	\$0	\$30,468	\$21,275
90	KLAWOCK	0.00	3.411	323	\$27,064	\$6,535	\$0	\$32,545	\$14,449
91	NENANA	9.16	6.097	521	\$43,655	\$20,982	\$0	\$62,608	\$40,963
92	NOME	17.39	9.808	2,585	\$216,599	\$190,119	\$0	\$393,955	\$283,132
93	FELICAN	3.20	9.915	169	\$14,160	\$6,073	\$0	\$19,599	\$9,616
94	PETERSBURG	12.81	1.231	2,126	\$178,139	\$100,115	\$0	\$269,523	\$169,595
95	SAINT MARY'S	0.00	0.000	415	\$0	\$5,200	\$16,994	\$21,498	\$22,194
96	SKAGWAY	9.40	3.402	854	\$39,096	\$19,618	\$0	\$56,872	\$48,537
97	UNALASKA	9.59	21.412	510	\$42,733	\$85,382	\$0	\$124,095	\$102,445

98	VALDEZ	4.43	0.000	7,483	\$41,246	\$119,481	\$158,410	\$309,122	\$417,165
99	ZONE I	1.88	0.000	6,683	\$96,885	\$0	\$0	\$93,845	\$0
100	ZONE II	0.57	0.000	700	\$1,141	\$0	\$0	\$1,106	\$0

TOTAL \$139,274 \$119,481 \$404,073 \$417,165

101	WRANGELL	5.87	9.307	3,152	\$264,109	\$99,458	\$0	\$352,158	\$209,010
102	ZONE II	2.02	0.000	797	\$12,786	\$0	\$0	\$12,384	\$0
103	ZONE III	4.11	0.000	100	\$1,626	\$0	\$0	\$1,575	\$0
104	ZONE IV	5.40	0.000	2,250	\$101,001	\$0	\$0	\$97,832	\$0

TOTAL \$379,523 \$99,458 \$463,950 \$209,010

105	YAKUTAT	11.60	4.567	442	\$37,035	\$0	\$0	\$35,873	\$0
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SECOND CLASS CITIES

106	AKIACHAK	0.00	0.000	354	\$0	\$19,630	\$11,274	\$29,935	\$30,904
107	AKIAK	0.00	0.000	165	\$0	\$0	\$1,072	\$1,038	\$1,072
108	AKOLMIUT	0.00	0.544	608	\$4,186	\$62,757	\$15,178	\$79,545	\$82,122
109	ALAKANUK	0.00	1.312	527	\$12,356	\$12,480	\$4,429	\$28,347	\$29,265
110	ALEKNAGIK	0.00	0.000	227	\$0	\$0	\$0	\$0	\$0
111	ALLAKAKET	0.00	0.000	164	\$0	\$0	\$2,741	\$2,655	\$2,741
112	AMBLER	0.00	0.915	217	\$2,574	\$14,839	\$5,117	\$21,824	\$22,531
113	ANDERSON	0.00	2.240	470	\$9,879	\$13,004	\$8,664	\$30,558	\$31,548
114	ANGDON	0.00	2.822	287	\$12,493	\$8,061	\$0	\$19,910	\$18,036
115	ANIAK	0.00	0.000	323	\$0	\$13,575	\$10,584	\$23,402	\$24,160
116	ANVIK	0.00	0.000	87	\$0	\$0	\$0	\$0	\$0
117	ATMAUTLUAK	0.00	0.000	169	\$0	\$5,200	\$5,383	\$10,251	\$10,583
118	BETHEL	0.00	12.613	3,409	\$285,643	\$116,025	\$0	\$389,063	\$264,487
119	BREVIK MISSION	0.00	0.000	120	\$0	\$5,580	\$2,954	\$8,266	\$8,534
120	BUCKLAND	0.00	1.998	172	\$4,139	\$0	\$0	\$4,009	\$0
121	CHEFORNAK	0.00	0.000	192	\$0	\$0	\$1,872	\$1,813	\$1,872
122	CHEVAK	0.00	1.864	447	\$11,303	\$0	\$0	\$10,949	\$9,878
123	CHUATHBALUK	0.00	0.000	118	\$0	\$5,350	\$3,866	\$8,927	\$9,216
124	CLARK'S POINT	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
125	DEERING	0.00	3.534	100	\$3,540	\$5,350	\$0	\$8,611	\$8,626
126	DELTA JUNCTION	0.00	0.000	892	\$0	\$18,779	\$12,822	\$30,610	\$31,602
127	DIOMEDE	0.00	0.000	135	\$0	\$5,050	\$1,278	\$6,130	\$6,328
128	EAGLE	2.21	0.000	145	\$3,982	\$4,071	\$0	\$7,800	\$4,904
129	EEL	0.00	1.602	195	\$3,829	\$0	\$2,382	\$6,016	\$6,211
130	EKWOK	0.00	0.000	109	\$0	\$0	\$0	\$0	\$0
131	ELIM	0.00	1.919	205	\$4,223	\$5,050	\$2,635	\$11,535	\$11,909
132	EMMONAK	0.00	4.460	545	\$45,666	\$4,699	\$0	\$48,785	\$16,744
133	FORT YUKON	0.00	8.339	637	\$53,374	\$30,856	\$0	\$81,587	\$53,434
134	FORTUNA LEDGE	0.00	0.000	200	\$0	\$5,200	\$5,070	\$9,947	\$10,270
135	GAMBELL	0.00	2.682	412	\$11,996	\$0	\$0	\$11,619	\$6,241
136	GOLOVIN	0.00	0.000	118	\$0	\$0	\$0	\$0	\$0
137	GOODNEWS BAY	0.00	1.245	248	\$3,398	\$0	\$1,275	\$4,528	\$4,674
138	GRAYLING	0.00	0.000	167	\$0	\$0	\$2,402	\$2,326	\$2,402
139	HOLY CROSS	0.00	0.000	212	\$0	\$13,375	\$4,111	\$16,937	\$17,486
140	HOOPER BAY	0.00	2.528	590	\$21,667	\$0	\$0	\$20,987	\$0
141	HUGHES	0.00	0.000	98	\$0	\$0	\$1,638	\$1,587	\$1,638
142	HUSLIA	0.00	0.000	216	\$0	\$36,587	\$4,189	\$39,496	\$40,776

143 KALTAG	0.00	0.000	240	\$0	\$2,225	\$4,654	\$6,885	\$6,881
144 KASAAN	0.00	0.000	38	\$0	\$4,000	\$475	\$4,334	\$4,475
145 KIANA	0.00	0.000	314	\$0	\$10,405	\$7,139	\$16,994	\$17,545
146 KIVALINA	0.00	1.869	208	\$4,569	\$7,356	\$2,246	\$13,727	\$14,172
147 KOBUK	0.00	0.000	60	\$0	\$5,350	\$601	\$5,765	\$5,951
148 KOTLIK	0.00	1.943	284	\$10,125	\$5,200	\$0	\$14,844	\$11,476
149 KOTZEBUE	0.00	11.586	2,526	\$211,656	\$3,183	\$0	\$208,097	\$116,363
150 KOYUK	0.00	0.335	160	\$741	\$5,050	\$4,207	\$9,685	\$9,999
151 KOYUKUK	0.00	0.000	124	\$0	\$5,350	\$829	\$5,985	\$6,179
152 KUPREANOF	0.00	0.000	42	\$0	\$0	\$0	\$0	\$0
153 KWETHLUK	0.00	0.000	444	\$0	\$5,200	\$11,255	\$15,938	\$16,455
154 LOWER KALSKAG	0.00	0.000	195	\$0	\$5,350	\$6,912	\$11,877	\$12,262
155 MANDKOTAK	0.00	0.901	225	\$2,588	\$0	\$2,951	\$5,365	\$5,539
156 MCGRATH	0.00	0.000	296	\$0	\$11,816	\$9,699	\$20,841	\$21,516
157 MEKORYUK	0.00	1.290	184	\$2,621	\$5,200	\$3,716	\$11,176	\$11,538
158 MOUNTAIN VILLAGE	0.00	4.799	513	\$34,462	\$5,200	\$0	\$38,417	\$22,873
159 NAPAKIAK	0.00	6.644	276	\$18,786	\$10,036	\$0	\$27,918	\$18,826
160 NAPASKIAK	0.00	0.000	210	\$0	\$0	\$5,323	\$5,156	\$5,323
161 NEWHALEN	0.00	0.000	89	\$0	\$0	\$0	\$0	\$0
162 NEW STUYAHOK	0.00	0.000	230	\$0	\$0	\$0	\$0	\$0
163 NEWTOK	0.00	0.000	124	\$0	\$0	\$0	\$0	\$0
164 NIGHTMUTE	0.00	2.540	123	\$3,714	\$0	\$0	\$3,597	\$799
165 NIKOLAI	0.00	0.000	85	\$0	\$7,195	\$568	\$7,520	\$7,764
166 NONDALTON	0.00	0.000	226	\$0	\$0	\$0	\$0	\$0
167 NOORVIK	0.00	2.264	527	\$13,050	\$9,763	\$5,628	\$27,550	\$28,443
168 NULATO	0.00	0.000	331	\$0	\$8,225	\$2,213	\$10,111	\$10,439
169 PILOT STATION	0.00	0.257	301	\$1,528	\$1,950	\$8,841	\$11,933	\$12,320
170 PLATINUM	0.00	0.000	59	\$0	\$0	\$1,879	\$1,820	\$1,879
171 PORT ALEXANDER	0.00	2.526	51	\$1,140	\$0	\$0	\$1,104	\$661
172 PORT HEIDEN	0.00	0.000	89	\$0	\$50,373	\$1,405	\$50,153	\$51,778
173 QUINHAGAK	0.00	1.037	395	\$4,691	\$5,512	\$5,322	\$15,038	\$15,525
174 RUBY	0.00	0.000	219	\$0	\$0	\$3,662	\$3,547	\$3,662
175 RUSSIAN MISSION	0.00	0.000	158	\$0	\$1,716	\$410	\$2,060	\$2,126
176 SAINT MICHAEL	0.00	0.000	206	\$0	\$5,050	\$5,071	\$9,803	\$10,121
177 SAINT PAUL	0.00	5.751	550	\$30,152	\$68,999	\$0	\$96,040	\$85,410
178 SAND POINT	0.00	12.392	544	\$45,582	\$25,691	\$0	\$69,037	\$40,458
179 SAVOONGA	0.00	0.652	409	\$2,828	\$5,050	\$9,822	\$17,145	\$17,701
180 SCAMMON BAY	0.00	1.422	193	\$4,810	\$0	\$1,336	\$5,954	\$6,147
181 SELAWIK	0.00	12.526	521	\$43,655	\$0	\$0	\$42,285	\$17,073
182 SHAGELUK	0.00	0.000	169	\$0	\$12,070	\$2,826	\$14,429	\$14,897
183 SHAKTOOLIK	0.00	0.966	160	\$1,828	\$0	\$0	\$1,770	\$0
184 SHELDON POINT	0.00	0.000	136	\$0	\$0	\$0	\$0	\$0
185 SHISHMAREF	0.00	2.183	326	\$8,237	\$8,534	\$2,669	\$18,831	\$19,441
186 SHUNGNAK	0.00	2.184	182	\$4,330	\$5,350	\$0	\$9,376	\$9,488
187 STEBBINS	0.00	1.035	298	\$3,618	\$0	\$5,598	\$8,928	\$9,217
188 TANANA	0.00	1.610	499	\$7,445	\$22,169	\$0	\$28,685	\$25,506
189 TELLER	0.00	1.090	219	\$2,911	\$10,144	\$1,788	\$14,378	\$14,844
190 TENAKEE SPRINGS	0.00	0.000	140	\$0	\$1,556	\$4,575	\$5,939	\$6,131
191 TOGIAK	0.00	2.850	419	\$14,082	\$0	\$0	\$13,640	\$10,315
192 TOKSOOK BAY	0.00	2.168	317	\$10,037	\$5,200	\$883	\$15,615	\$16,121
193 TULUKSAK	0.00	0.000	202	\$0	\$0	\$0	\$0	\$0
194 TUNUNAK	0.00	0.523	299	\$1,901	\$5,200	\$5,679	\$12,379	\$12,780
195 UNALAKLEET	0.00	0.000	630	\$0	\$22,510	\$11,135	\$32,589	\$33,645
196 UPPER KALSKAG	0.00	0.000	164	\$0	\$0	\$2,741	\$2,655	\$2,741
197 WALES	0.00	0.895	109	\$1,113	\$0	\$0	\$1,078	\$0
198 WHITE MOUNTAIN	0.00	0.000	98	\$0	\$0	\$0	\$0	\$0
199 WHITTIER	0.00	5.135	292	\$10,473	\$22,712	\$776	\$32,895	\$33,961
200 EXT FIRE AREAS	0.00	0.000	1	\$0	\$66,341	\$0	\$64,259	\$66,341

TOTAL \$18,262,861 \$6,737,139 \$25,000,000 \$18,321,095

COMPARISON OF REVENUE SHARING OPTIONS

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
APRIL 6, 1978

ESTIMATED PAYOUTS IN 1977

LOCAL GOVERNMENT	POP	HB 843	PER CENT	EXIST.LAW	PER CENT	HB 70	PER CENT
<b>BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS</b>							
1 ANCHORAGE (AW)	180,653	\$5,121,008		\$8,378,557		\$11,269,005	
2 CITY (SA)	67,014	\$1,953,352		\$0		\$0	
3 HILLSIDE (SA)	8,937	\$96,690		\$0		\$0	
4 SPENARD (SA)	38,816	\$1,108,634		\$0		\$0	
5 GIRDWOOD (SA)	600	\$5,310		\$0		\$0	
6 GLEN ALPS (SA)	65	\$572		\$0		\$0	
7 RICH. VISTA (SA)	1,105	\$89,852		\$0		\$0	
8 SAND LAKE (SA)	18,915	\$335,254		\$0		\$0	
9 MULDOON (SA)	23,345	\$665,522		\$0		\$0	
10 RABBIT CREEK (SA)	6,532	\$99,799		\$0		\$0	
11 EAGLE RIVER (SA)	7,182	\$82,159		\$0		\$0	
12 CHUGIAK (SA)	5,876	\$47,138		\$0		\$0	
13 OCEAN VIEW (SA)	1,894	\$39,976		\$0		\$0	
14 OTHER SA	372	\$478		\$0		\$0	
	TOTAL	\$9,645,751	35.72%	\$8,378,557	45.66%	\$11,269,005	46.09%
15 BRISTOL BAY BOROUGH (AW)	1,311	\$95,964		\$32,370		\$32,370	
16 SOUTH NAKNEK SA	175	\$798		\$0		\$0	
	TOTAL	\$96,762	0.35%	\$32,370	0.17%	\$32,370	0.13%
17 FAIRBANKS BOROUGH (AW)	60,227	\$1,141,607		\$1,200,637		\$1,339,160	
18 BALLAINE LAKE (SA)	168	\$1,198		\$0		\$0	
19 DIANE (SA)	66	\$490		\$0		\$0	
20 WILDVIEW ACRES (SA)	77	\$307		\$0		\$0	
21 SMITH RANCH (SA)	438	\$5,491		\$0		\$0	
22 ENGINEER CREEK (SA)	144	\$1,806		\$0		\$0	
23 ESTER LUMP (SA)	10	\$36		\$0		\$0	
24 NORTH STAR F.P. (SA)	6,500	\$26,166		\$0		\$0	
25 BECKER RIDGE (SA)	108	\$601		\$0		\$0	
26 FAIRBANKS (CITY)	30,462	\$2,250,892		\$1,265,807		\$1,335,869	
27 NORTH POLE (CITY)	461	\$43,581		\$29,890		\$30,951	
	TOTAL	\$3,478,180	12.88%	\$2,496,336	13.60%	\$2,705,981	11.06%
28 HAINES BOROUGH	1,924	\$26,361		\$0		\$26,875	
29 HAINES (CITY)	1,366	\$127,288		\$65,721		\$68,658	
	TOTAL	\$153,649	0.56%	\$65,721	0.35%	\$95,533	0.39%
30 JUNEAU (AW)	20,465	\$1,139,507		\$751,062		\$1,037,572	
31 JUNEAU SA1	7,259	\$443,836		\$0		\$0	
32 JUNEAU SA2	1,606	\$63,471		\$0		\$0	
33 JUNEAU SA3	197	\$499		\$0		\$0	
34 JUNEAU SA4	1,370	\$15,794		\$0		\$0	
35 JUNEAU SA5	8,369	\$116,174		\$0		\$0	
36 JUNEAU SA6	719	\$7,618		\$0		\$0	
37 JUNEAU SA7	427	\$2,790		\$0		\$0	
38 JUNEAU SA8	512	\$2,379		\$0		\$0	
	TOTAL	\$1,792,072	6.63%	\$751,062	4.09%	\$1,037,572	4.24%
39 KENAI BOROUGH (AW)	24,611	\$308,959		\$470,590		\$576,418	
40 CENTRAL HOSPITAL (SA)	14,100	\$25,526		\$0		\$0	

41	SOUTH HOSPITAL (SA)	5,300	\$64,595		\$0	\$0		
42	NORTH KENAI FIRE (SA)	3,512	\$46,219		\$0	\$0		
43	NORTH KENAI REC (SA)	3,995	\$8,106		\$0	\$0		
44	BEAR CREEK FIRE (SA)	675	\$33,354		\$0	\$0		
45	HOMER (CITY)	1,802	\$153,239	\$74,774		\$74,774		
46	KACHEMAK (CITY)	151	\$26,361	\$0		\$26,875		
47	KENAI (CITY)	5,364	\$499,391	\$246,090		\$274,921		
48	SELDOVIA (CITY)	612	\$59,586	\$26,132		\$26,132		
49	SEWARD (CITY)	2,279	\$209,113	\$96,533		\$96,533		
50	SOLDOTNA (CITY)	2,586	\$248,667	\$126,703		\$140,603		
TOTAL			\$1,683,121	6.23%	\$1,040,825	5.67%	\$1,216,259	4.97%
51	KETCHIKAN BOROUGH (AW)	11,490	\$450,878		\$84,555	\$130,515		
52	SHORELINE (SA)	550	\$3,947		\$0	\$0		
53	KETCHIKAN (CITY)	7,928	\$801,366		\$393,632	\$425,344		
54	SAXMAN (CITY)	272	\$24,522		\$8,294	\$25,000		
TOTAL			\$1,280,714	4.74%	\$486,481	2.65%	\$580,859	2.37%
55	KODIAK BOROUGH (AW)	7,901	\$214,830		\$207,791	\$224,778		
56	FIRE DISTRICT (SA)	1,546	\$26,442		\$0	\$0		
57	ROAD DISTRICT (SA)	312	\$1,380		\$0	\$0		
58	KODIAK (CITY)	4,960	\$292,018		\$190,984	\$212,312		
59	AKHIK (CITY)	102	\$26,361		\$0	\$26,875		
60	LARSEN BAY (CITY)	137	\$26,361	\$1,841		\$26,875		
61	OLD HARBOR (CITY)	327	\$26,361	\$17,281		\$26,875		
62	OUZINKIE (CITY)	170	\$26,361	\$2,284		\$26,875		
63	PORT LIONS (CITY)	227	\$26,361	\$11,133		\$26,875		
TOTAL			\$666,480	2.46%	\$431,316	2.35%	\$571,465	2.33%
64	MAT-SU BOROUGH (AW)	16,724	\$361,640		\$295,973	\$365,378		
65	WASILLA F(1,8,9,10,11)	4,908	\$24,317		\$0	\$0		
66	BUTTE FIRE (SA)	1,818	\$6,743		\$0	\$0		
67	SUTTON FIRE (SA)	594	\$10,984		\$0	\$0		
68	OTHER AREA (SA)	12,924	\$11,573		\$0	\$0		
69	TALKEENA FLOOD (SA)	223	\$3,905		\$0	\$0		
70	GARDEN TERRACE (SA)	57	\$967		\$0	\$0		
71	HOUSTON (CITY)	375	\$40,567	\$41,357		\$41,357		
72	PALMER (CITY)	1,859	\$164,595	\$86,977		\$86,977		
73	WASILLA (CITY)	1,566	\$72,525	\$73,937		\$73,937		
TOTAL			\$697,779	2.58%	\$498,246	2.71%	\$567,651	2.32%
74	NORTH SLOPE BOROUGH (AW)	9,139	\$302,306		\$308,193	\$308,193		
75	ANAKTUVUK PASS (CITY)	150	\$32,798		\$0	\$33,437		
76	BARROW (CITY)	2,306	\$187,511		\$38,553	\$38,553		
77	KAKTOVIK (CITY)	123	\$32,798	\$2,057		\$33,437		
78	NUIQSUT (CITY)	152	\$32,798	\$0		\$33,437		
79	POINT HOPE (CITY)	384	\$32,798	\$0		\$33,437		
80	WAINWRIGHT (CITY)	341	\$32,798	\$0		\$33,437		
TOTAL			\$653,812	2.42%	\$348,803	1.90%	\$513,934	2.10%
81	SITKA BOROUGH	7,650	\$376,660	1.39%	\$383,994	2.09%	\$455,426	1.86%
FIRST CLASS CITIES								
82	CORDOVA	2,406	\$312,407	1.15%	\$211,729	1.15%	\$222,797	0.91%
83	CRAIG	467	\$48,180	0.17%	\$26,050	0.14%	\$26,050	0.10%
84	DILLINGHAM	1,269	\$110,135	0.40%	\$60,754	0.33%	\$60,754	0.24%
85	GALENA	631	\$70,078	0.25%	\$41,499	0.22%	\$41,499	0.16%
86	HOONAH	848	\$68,954	0.25%	\$28,715	0.15%	\$28,715	0.11%
87	HYDABURG	380	\$38,001	0.14%	\$14,650	0.07%	\$14,650	0.05%
88	KAKE	679	\$25,442	0.09%	\$20,256	0.11%	\$25,937	0.10%
89	KING COVE	408	\$30,578	0.11%	\$21,275	0.11%	\$21,275	0.08%

90 KLANOCK	323	\$32,674	0.12%	\$14,449	0.07%	\$14,449	0.05%
91 NENANA	521	\$62,946	0.23%	\$40,963	0.22%	\$42,317	0.17%
92 NOME	2,585	\$396,686	1.46%	\$283,132	1.54%	\$283,132	1.15%
93 PELICAN	169	\$26,361	0.09%	\$9,616	0.05%	\$26,875	0.10%
94 PETERSBURG	2,126	\$271,078	1.00%	\$169,595	0.92%	\$174,007	0.71%
95 SAINT MARY'S	415	\$31,879	0.11%	\$22,194	0.12%	\$32,500	0.13%
96 SKAGWAY	854	\$57,184	0.21%	\$48,537	0.26%	\$50,373	0.20%
97 UNALASKA	510	\$125,222	0.46%	\$102,445	0.55%	\$102,445	0.41%

98 VALDEZ	7,483	\$314,067		\$417,165		\$452,709	
99 ZONE I	6,683	\$94,022		\$0		\$0	
100 ZONE II	700	\$1,108		\$0		\$0	

TOTAL		\$409,197	1.51%	\$417,165	2.27%	\$452,709	1.85%
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101 WRANGELL	3,152	\$353,862		\$209,010		\$215,551	
102 ZONE II	797	\$12,408		\$0		\$0	
103 ZONE III	100	\$1,578		\$0		\$0	
104 ZONE IV	2,250	\$98,016		\$0		\$0	

TOTAL		\$465,865	1.72%	\$209,010	1.13%	\$215,551	0.88%
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105 YAKUTAT	442	\$35,941	0.13%	\$0	0.00%	\$0	0.00%
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SECOND CLASS CITIES

106 AKIACHAK	354	\$31,879	0.11%	\$30,904	0.16%	\$32,500	0.13%
107 AKIAK	165	\$31,879	0.11%	\$1,072	0.00%	\$32,500	0.13%
108 AKOLMIUT	608	\$80,553	0.29%	\$82,122	0.44%	\$82,122	0.33%
109 ALAKANUK	527	\$31,879	0.11%	\$29,265	0.15%	\$32,500	0.13%
110 ALEKNAGIK	227	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
111 ALLAKAKET	164	\$32,798	0.12%	\$2,741	0.01%	\$33,437	0.13%
112 AMBLER	217	\$32,798	0.12%	\$22,531	0.12%	\$33,437	0.13%
113 ANDERSON	470	\$32,798	0.12%	\$31,548	0.17%	\$33,437	0.13%
114 ANGOON	287	\$25,442	0.09%	\$18,036	0.09%	\$25,937	0.10%
115 ANIAK	323	\$32,798	0.12%	\$24,160	0.13%	\$33,437	0.13%
116 ANVIK	87	\$32,798	0.12%	\$0	0.00%	\$33,437	0.13%
117 ATMAUTLUAK	169	\$31,879	0.11%	\$10,583	0.05%	\$32,500	0.13%
118 BETHEL	3,409	\$391,010	1.44%	\$264,487	1.44%	\$273,351	1.11%
119 BREVIG MISSION	120	\$30,959	0.11%	\$8,534	0.04%	\$31,562	0.12%
120 BUCKLAND	172	\$32,798	0.12%	\$0	0.00%	\$33,437	0.13%
121 CHEFORNAK	192	\$31,879	0.11%	\$1,872	0.01%	\$32,500	0.13%
122 CHEVAK	447	\$31,879	0.11%	\$9,878	0.05%	\$32,500	0.13%
123 CHUATHBALUK	118	\$32,798	0.12%	\$5,216	0.05%	\$33,437	0.13%
124 CLARK'S POINT	98	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
125 DEERING	100	\$32,798	0.12%	\$8,626	0.04%	\$33,437	0.13%
126 DELTA JUNCTION	892	\$30,998	0.11%	\$31,602	0.17%	\$35,705	0.14%
127 DIOMEDE	135	\$30,959	0.11%	\$6,328	0.03%	\$31,562	0.12%
128 EAGLE	145	\$28,200	0.10%	\$4,904	0.02%	\$28,750	0.11%
129 EEK	195	\$31,879	0.11%	\$6,211	0.03%	\$32,500	0.13%
130 EKWOK	109	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
131 ELIM	205	\$30,959	0.11%	\$11,909	0.06%	\$31,562	0.12%
132 EMMONAK	545	\$48,926	0.18%	\$16,744	0.09%	\$16,744	0.06%
133 FORT YUKON	637	\$82,064	0.30%	\$53,434	0.29%	\$53,434	0.21%
134 FORTUNA LEDGE	200	\$31,879	0.11%	\$10,270	0.05%	\$32,500	0.13%
135 GAMBELL	412	\$30,959	0.11%	\$6,241	0.03%	\$31,562	0.12%
136 GOLOVIN	118	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
137 GOODNEWS BAY	248	\$31,879	0.11%	\$4,674	0.02%	\$32,500	0.13%
138 GRAYLING	167	\$32,798	0.12%	\$2,402	0.01%	\$33,437	0.13%
139 HOLY CROSS	212	\$32,798	0.12%	\$17,486	0.09%	\$33,437	0.13%
140 HOOPER BAY	590	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
141 HUGHES	98	\$32,798	0.12%	\$1,638	0.00%	\$33,437	0.13%
142 HUSLIA	216	\$39,997	0.14%	\$40,776	0.22%	\$40,776	0.16%
143 KALTAG	240	\$32,798	0.12%	\$6,881	0.03%	\$33,437	0.13%
144 KASAAN	38	\$24,522	0.09%	\$4,475	0.02%	\$25,000	0.10%
145 KIANA	314	\$32,798	0.12%	\$17,545	0.09%	\$33,437	0.13%
146 KIVALINA	208	\$32,798	0.12%	\$14,172	0.07%	\$33,437	0.13%

147 KUBUK	60	\$32,798	0.12%	\$5,951	0.03%	\$33,437	0.13%
148 KOTLIK	284	\$31,879	0.11%	\$11,476	0.06%	\$32,500	0.13%
149 KOTZEBUE	2,526	\$235,942	0.87%	\$144,317	0.78%	\$144,317	0.59%
150 KOYUK	160	\$30,959	0.11%	\$9,999	0.05%	\$31,562	0.12%
151 KOYUKUK	124	\$32,798	0.12%	\$6,179	0.03%	\$33,437	0.13%
152 KUPREANOF	42	\$25,442	0.09%	\$0	0.00%	\$25,937	0.10%
153 KWETHLUK	444	\$31,879	0.11%	\$16,455	0.08%	\$32,500	0.13%
154 LOWER KALSKAG	195	\$32,798	0.12%	\$12,262	0.06%	\$33,437	0.13%
155 MANOKOTAK	225	\$30,959	0.11%	\$5,539	0.03%	\$31,562	0.12%
156 MCGRATH	296	\$32,798	0.12%	\$21,516	0.11%	\$33,437	0.13%
157 MEKORYUK	184	\$31,879	0.11%	\$11,538	0.06%	\$32,500	0.13%
158 MOUNTAIN VILLAGE	513	\$38,544	0.14%	\$22,873	0.12%	\$22,873	0.09%
159 NAPAKIAK	276	\$31,879	0.11%	\$18,826	0.10%	\$32,500	0.13%
160 NAPASKIAK	210	\$31,879	0.11%	\$5,323	0.02%	\$32,500	0.13%
161 NEWHALEN	89	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
162 NEW STUYAHOK	230	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
163 NEWTOK	124	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
164 NIGHTMUTE	123	\$31,879	0.11%	\$799	0.00%	\$32,500	0.13%
165 NIKOLAI	85	\$32,798	0.12%	\$7,764	0.04%	\$33,437	0.13%
166 NONDALTON	226	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
167 NOORVIK	527	\$32,798	0.12%	\$28,443	0.15%	\$33,437	0.13%
168 NULATO	331	\$32,798	0.12%	\$10,439	0.05%	\$33,437	0.13%
169 PILOT STATION	301	\$31,879	0.11%	\$12,320	0.06%	\$32,500	0.13%
170 PLATINUM	59	\$31,879	0.11%	\$1,879	0.01%	\$32,500	0.13%
171 PORT ALEXANDER	51	\$25,442	0.09%	\$661	0.00%	\$25,937	0.10%
172 PORT HEIDEN	89	\$50,789	0.18%	\$51,778	0.28%	\$51,778	0.21%
173 QUINHAGAK	395	\$31,879	0.11%	\$15,525	0.08%	\$32,500	0.13%
174 RUBY	219	\$32,798	0.12%	\$3,662	0.01%	\$33,437	0.13%
175 RUSSIAN MISSION	158	\$31,879	0.11%	\$2,126	0.01%	\$32,500	0.13%
176 SAINT MICHAEL	206	\$30,959	0.11%	\$10,121	0.05%	\$31,562	0.12%
177 SAINT PAUL	550	\$96,942	0.35%	\$85,410	0.46%	\$85,410	0.34%
178 SAND POINT	544	\$93,436	0.25%	\$40,458	0.22%	\$40,458	0.16%
179 SAVOONGA	409	\$30,959	0.11%	\$17,701	0.09%	\$31,562	0.12%
180 SCAMMON BAY	193	\$31,879	0.11%	\$6,147	0.03%	\$32,500	0.13%
181 SELAWIK	521	\$42,364	0.15%	\$17,073	0.09%	\$17,073	0.06%
182 SHAGELUK	169	\$32,798	0.12%	\$14,897	0.08%	\$33,437	0.13%
183 SHAKTOOLIK	160	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
184 SHELDON POINT	136	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
185 SHISHMAREF	326	\$30,959	0.11%	\$19,441	0.10%	\$31,562	0.12%
186 SHUNGNAK	182	\$32,798	0.12%	\$9,488	0.05%	\$33,437	0.13%
187 STEBBINS	298	\$30,959	0.11%	\$9,217	0.05%	\$31,562	0.12%
188 TANANA	499	\$32,798	0.12%	\$25,506	0.13%	\$33,437	0.13%
189 TELLER	219	\$30,959	0.11%	\$14,844	0.08%	\$31,562	0.12%
190 TENAKEE SPRINGS	140	\$25,442	0.09%	\$6,131	0.03%	\$25,937	0.10%
191 TOGIAK	419	\$30,959	0.11%	\$10,315	0.05%	\$31,562	0.12%
192 TOKSOOK BAY	317	\$31,879	0.11%	\$16,121	0.08%	\$32,500	0.13%
193 TULUKSAK	202	\$31,879	0.11%	\$0	0.00%	\$32,500	0.13%
194 TUNLUK	299	\$31,879	0.11%	\$12,780	0.06%	\$32,500	0.13%
195 UNALAKLEET	630	\$33,002	0.12%	\$33,645	0.18%	\$33,645	0.13%
196 UPPER KALSKAG	164	\$32,798	0.12%	\$2,741	0.01%	\$33,437	0.13%
197 WALES	109	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
198 WHITE MOUNTAIN	98	\$30,959	0.11%	\$0	0.00%	\$31,562	0.12%
199 WHITTIER	292	\$33,313	0.12%	\$33,961	0.18%	\$33,961	0.13%
200 EXT FIRE AREAS	1	\$65,073	0.24%	\$66,341	0.36%	\$66,341	0.27%

TOTAL	\$26,999,999	\$18,349,049	\$24,446,341
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SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 843

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
APRIL 6, 1978

LOCAL EFFORT LIMIT SET TO 25  
CHAPTER 88 PRORATION FACTOR IS 3.315918 (CHAPTER 88 PLUS MINIMUM ENTITLEMENTS)  
PRORATION FACTOR FOR SECTION 10 IS .9809001

LOCAL GOV'T	PROPERTY TAX	S. T. EQUIV	POP	CHAPTER 88 ENTITLEMENT	CHAPTER 89 ENTITLEMENT	MIN ENT	SECTION 10 ADD ON	HB 843 ENTITLEMENT	PRESENT ENTITLEMENT	'77 HB 70 ENTITLEMENT
BOROUGH AND INTERNAL DIFFERENTIAL TAX UNITS										
1 ANCHORAGE (AW)	2.93	0.00	180,653	\$2,344,559	\$2,876,165	\$0	\$0	\$5,121,008	\$8,378,557	\$11,269,005
2 CITY (SA)	7.07	0.00	67,014	\$1,991,387	\$0	\$0	\$0	\$1,953,352	\$0	\$0
3 HILLSIDE (SA)	3.49	0.00	8,937	\$98,573	\$0	\$0	\$0	\$96,690	\$0	\$0
4 SPENARD (SA)	7.34	0.00	38,816	\$1,130,222	\$0	\$0	\$0	\$1,108,634	\$0	\$0
5 GIRDWOOD (SA)	3.35	0.00	600	\$5,414	\$0	\$0	\$0	\$5,310	\$0	\$0
6 GLEN ALPS (SA)	3.37	0.00	65	\$583	\$0	\$0	\$0	\$572	\$0	\$0
7 RICH. VISTA (SA)	7.24	0.00	1,105	\$91,602	\$0	\$0	\$0	\$89,852	\$0	\$0
8 SAND LAKE (SA)	3.97	0.00	18,915	\$341,782	\$0	\$0	\$0	\$335,254	\$0	\$0
9 MULDOON (SA)	4.70	0.00	23,345	\$678,481	\$0	\$0	\$0	\$665,522	\$0	\$0
10 RABBIT CREEK (SA)	3.37	0.00	6,532	\$101,743	\$0	\$0	\$0	\$99,799	\$0	\$0
11 EAGLE RIVER (SA)	2.28	0.00	7,182	\$83,759	\$0	\$0	\$0	\$82,159	\$0	\$0
12 CHUGIAK (SA)	1.28	0.00	5,876	\$48,056	\$0	\$0	\$0	\$47,138	\$0	\$0
13 OCEAN VIEW (SA)	4.86	0.00	1,894	\$40,754	\$0	\$0	\$0	\$39,976	\$0	\$0
14 OTHER SA	0.52	0.00	372	\$487	\$0	\$0	\$0	\$478	\$0	\$0
TOTAL				\$6,957,407	\$2,876,165			\$9,645,751	\$8,378,557	\$11,269,005
15 BRISTOL BAY BOROUGH (AW)	6.15	8.20	1,311	\$89,463	\$8,370	\$0	\$0	\$95,964	\$32,370	\$32,370
16 SOUTH NAKNEK SA	1.47	0.00	175	\$813	\$0	\$0	\$0	\$798	\$0	\$0
TOTAL				\$90,276	\$8,370			\$96,762	\$32,370	\$32,370
17 FAIRBANKS BOROUGH (AW)	1.19	2.22	60,227	\$811,502	\$113,018	\$0	\$239,315	\$1,141,607	\$1,200,637	\$1,339,160
18 BALLAINE LAKE (SA)	0.81	0.00	168	\$1,221	\$0	\$0	\$0	\$1,198	\$0	\$0
19 DIANE (SA)	1.22	0.00	66	\$499	\$0	\$0	\$0	\$490	\$0	\$0
20 WILDVIEW ACRES (SA)	0.82	0.00	77	\$313	\$0	\$0	\$0	\$307	\$0	\$0
21 SMITH RANCH (SA)	1.63	0.00	438	\$5,598	\$0	\$0	\$0	\$5,491	\$0	\$0
22 ENGINEER CREEK (SA)	1.64	0.00	144	\$1,841	\$0	\$0	\$0	\$1,806	\$0	\$0
23 ESTER LUMP (SA)	2.04	0.00	10	\$37	\$0	\$0	\$0	\$36	\$0	\$0
24 NORTH STAR F.P. (SA)	0.87	0.00	6,500	\$26,675	\$0	\$0	\$0	\$26,166	\$0	\$0
25 BECKER RIDGE (SA)	2.35	0.00	108	\$613	\$0	\$0	\$0	\$601	\$0	\$0
26 FAIRBANKS (CITY)	6.94	4.60	30,462	\$1,788,203	\$512,634	\$0	\$0	\$2,256,892	\$1,265,807	\$1,335,869
27 NORTH POLE (CITY)	4.36	9.18	461	\$25,938	\$18,492	\$0	\$0	\$43,581	\$29,890	\$30,951
TOTAL				\$2,662,446	\$644,144			\$3,478,180	\$2,496,336	\$2,705,981
28 HAINES BOROUGH	1.42	0.00	1,924	\$16,354	\$0	\$10,520	\$0	\$26,361	\$0	\$26,875
29 HAINES (CITY)	7.62	5.58	1,366	\$113,238	\$16,528	\$0	\$0	\$127,288	\$65,721	\$68,658
TOTAL				\$129,592	\$16,528			\$153,649	\$65,721	\$95,533
30 JUNEAU (AW)	8.62	0.00	20,465	\$952,666	\$209,030	\$0	\$0	\$1,139,507	\$751,062	\$1,037,572
31 JUNEAU SA1	2.78	9.13	7,259	\$452,478	\$0	\$0	\$0	\$443,836	\$0	\$0
32 JUNEAU SA2	1.21	4.12	1,606	\$64,707	\$0	\$0	\$0	\$63,471	\$0	\$0
33 JUNEAU SA3	0.79	0.00	197	\$509	\$0	\$0	\$0	\$499	\$0	\$0
34 JUNEAU SA4	2.88	0.00	1,370	\$16,102	\$0	\$0	\$0	\$15,794	\$0	\$0
35 JUNEAU SA5	2.35	0.00	8,369	\$118,436	\$0	\$0	\$0	\$116,174	\$0	\$0
36 JUNEAU SA6	1.89	0.00	719	\$7,766	\$0	\$0	\$0	\$7,618	\$0	\$0
37 JUNEAU SA7	1.41	0.00	427	\$2,844	\$0	\$0	\$0	\$2,790	\$0	\$0
38 JUNEAU SA8	1.30	0.00	518	\$2,425	\$0	\$0	\$0	\$2,379	\$0	\$0

TOTAL \$1,617,937 \$209,030 \$1,792,072 \$751,062 \$1,037,572

39	KENAI BOROUGH (AW)	0.00	0.00	24,611	\$0	\$314,975	\$0	\$0	\$308,959	\$470,590	\$576,418
40	CENTRAL HOSPITAL (SA)	0.19	0.00	14,100	\$26,023	\$0	\$0	\$0	\$25,526	\$0	\$0
41	SOUTH HOSPITAL (SA)	2.02	0.00	5,300	\$65,853	\$0	\$0	\$0	\$64,595	\$0	\$0
42	NORTH KENAI FIRE (SA)	5.45	0.00	3,512	\$47,119	\$0	\$0	\$0	\$46,219	\$0	\$0
43	NORTH KENAI REC (SA)	0.84	0.00	3,995	\$8,264	\$0	\$0	\$0	\$8,106	\$0	\$0
44	BEAR CREEK FIRE (SA)	5.43	0.00	675	\$34,003	\$0	\$0	\$0	\$33,354	\$0	\$0
45	HOMER (CITY)	11.26	5.74	1,802	\$142,468	\$13,754	\$0	\$0	\$153,239	\$74,774	\$74,774
46	KACHEMAK (CITY)	1.75	0.00	151	\$1,366	\$0	\$25,508	\$0	\$26,361	\$0	\$26,875
47	KENAI (CITY)	14.58	7.95	5,364	\$444,664	\$64,451	\$0	\$0	\$499,391	\$246,090	\$274,921
48	SELDOVIA (CITY)	14.48	2.58	612	\$50,733	\$10,013	\$0	\$0	\$59,586	\$26,132	\$26,132
49	SEWARD (CITY)	17.58	0.00	2,279	\$188,924	\$24,260	\$0	\$0	\$209,113	\$96,533	\$96,533
50	SOLOOTNA (CITY)	10.24	7.47	2,586	\$214,373	\$39,135	\$0	\$0	\$248,667	\$126,703	\$140,603

TOTAL \$1,223,796 \$466,590 \$1,683,121 \$1,040,825 \$1,216,259

51	KETCHIKAN BOROUGH (AW)	4.55	3.43	11,490	\$459,657	\$0	\$0	\$0	\$450,878	\$84,555	\$130,515
52	SHORELINE (SA)	1.00	0.00	550	\$4,024	\$0	\$0	\$0	\$3,947	\$0	\$0
53	KETCHIKAN (CITY)	9.67	8.90	7,928	\$657,214	\$159,756	\$0	\$0	\$801,366	\$393,632	\$425,344
54	SAXMAN (CITY)	0.00	0.00	272	\$0	\$4,350	\$20,650	\$0	\$24,522	\$8,294	\$25,000

TOTAL \$1,120,896 \$164,106 \$1,280,714 \$486,481 \$580,859

55	KODIAK BOROUGH (AW)	1.83	0.00	7,901	\$52,063	\$166,949	\$0	\$0	\$214,830	\$207,791	\$224,778
56	FIRE DISTRICT (SA)	2.31	0.00	1,546	\$26,957	\$0	\$0	\$0	\$26,442	\$0	\$0
57	ROAD DISTRICT (SA)	0.64	0.00	312	\$1,407	\$0	\$0	\$0	\$1,380	\$0	\$0
58	KODIAK (CITY)	8.19	6.04	4,960	\$274,678	\$23,026	\$0	\$0	\$292,018	\$190,984	\$212,312
59	AKHIOK (CITY)	0.00	0.00	102	\$0	\$0	\$26,875	\$0	\$26,361	\$0	\$26,875
60	LARSEN BAY (CITY)	0.00	0.00	137	\$0	\$0	\$26,875	\$0	\$26,361	\$1,841	\$26,875
61	OLD HARBOR (CITY)	0.00	0.00	327	\$0	\$6,208	\$20,666	\$0	\$26,361	\$17,281	\$26,875
62	DUZINKIE (CITY)	0.00	368.44	170	\$14,092	\$0	\$12,782	\$0	\$26,361	\$2,284	\$26,875
63	PORT LIONS (CITY)	0.00	0.00	227	\$0	\$3,934	\$22,940	\$0	\$26,361	\$11,133	\$26,875

TOTAL \$369,199 \$200,118 \$666,480 \$431,316 \$571,465

64	MAT-SU BOROUGH (AW)	3.12	0.00	16,724	\$234,891	\$133,790	\$0	\$0	\$361,640	\$295,973	\$365,378
65	WASILLA F(1,8,9,10,11)	0.77	0.00	4,908	\$24,791	\$0	\$0	\$0	\$24,317	\$0	\$0
66	BUTTE FIRE (SA)	0.59	0.00	1,818	\$6,875	\$0	\$0	\$0	\$6,743	\$0	\$0
67	SUTTON FIRE (SA)	1.71	0.00	594	\$11,198	\$0	\$0	\$0	\$10,984	\$0	\$0
68	OTHER AREA (SA)	0.17	0.00	12,924	\$11,798	\$0	\$0	\$0	\$11,573	\$0	\$0
69	TALKEETNA FLOOD (SA)	1.99	0.00	223	\$3,981	\$0	\$0	\$0	\$3,905	\$0	\$0
70	GARDEN TERRACE (SA)	3.08	0.00	57	\$984	\$0	\$0	\$0	\$966	\$0	\$0
71	HOUSTON (CITY)	0.00	0.00	375	\$0	\$36,494	\$0	\$4,863	\$40,567	\$41,357	\$41,357
72	PALMER (CITY)	4.25	8.69	1,859	\$141,536	\$26,222	\$0	\$0	\$164,555	\$86,977	\$86,977
73	WASILLA (CITY)	0.00	0.00	1,566	\$0	\$65,813	\$0	\$8,123	\$72,525	\$73,937	\$73,937

TOTAL \$436,057 \$262,321 \$697,779 \$498,246 \$567,651

74	NORTH SLOPE BOROUGH (AW)	5.55	0.11	9,139	\$166,765	\$65,510	\$0	\$75,917	\$302,306	\$308,193	\$308,193
75	ANAKTUVUK PASS (CITY)	0.00	0.00	150	\$0	\$0	\$33,437	\$0	\$32,798	\$0	\$33,437
76	BARROW (CITY)	0.00	52.37	2,306	\$191,162	\$0	\$0	\$0	\$187,511	\$38,553	\$38,553
77	KAKTOVIK (CITY)	0.00	0.00	123	\$0	\$0	\$33,437	\$0	\$32,798	\$2,057	\$33,437
78	NUIGSUT (CITY)	0.00	0.00	152	\$0	\$0	\$33,437	\$0	\$32,798	\$0	\$33,437
79	POINT HOPE (CITY)	0.00	13.18	384	\$31,832	\$0	\$1,604	\$0	\$32,798	\$0	\$33,437
80	WAINWRIGHT (CITY)	0.00	33.34	341	\$28,268	\$0	\$5,169	\$0	\$32,798	\$0	\$33,437

TOTAL \$418,028 \$65,510 \$653,812 \$348,803 \$513,934

81	SITKA BOROUGH	2.10	3.86	7,650	\$212,343	\$133,982	\$0	\$37,668	\$376,660	\$383,994	\$455,426
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FIRST CLASS CITIES

82	CORDOVA	8.51	12.04	2,406	\$199,452	\$119,038	\$0	\$0	\$312,407	\$211,729	\$222,797
83	CRAIG	5.83	8.78	467	\$38,713	\$10,405	\$0	\$0	\$48,180	\$26,050	\$26,050
84	DILLINGHAM	15.12	10.14	1,269	\$105,197	\$7,082	\$0	\$0	\$110,135	\$60,754	\$60,754
85	GALENA	0.00	14.02	631	\$52,308	\$19,134	\$0	\$0	\$70,078	\$41,499	\$41,499

86	HOONAH	0.00	8.62	848	\$70,297	\$0	\$0	\$68,954	\$28,715	\$1,233
87	HYDABURG	0.00	15.98	380	\$31,501	\$7,240	\$0	\$38,001	\$14,650	\$14,233
88	KAKE	0.00	1.14	679	\$19,466	\$1,587	\$4,883	\$25,442	\$20,256	\$25,937
89	KING COVE	2.00	2.91	408	\$26,124	\$5,050	\$0	\$30,578	\$21,275	\$21,275
90	KLAWOCK	0.00	3.41	323	\$26,776	\$6,535	\$0	\$32,674	\$14,449	\$14,449
91	NENANA	9.16	6.09	521	\$43,189	\$20,982	\$0	\$62,946	\$40,963	\$42,317
92	NOME	17.39	9.80	2,585	\$214,291	\$190,119	\$0	\$396,686	\$283,132	\$283,132
93	PELICAN	3.20	9.91	169	\$14,009	\$6,073	\$6,791	\$26,361	\$9,616	\$26,875
94	PETERSBURG	12.81	1.23	2,126	\$176,240	\$100,115	\$0	\$271,078	\$169,595	\$174,007
95	SAINT MARY'S	0.00	0.00	415	\$0	\$5,200	\$27,300	\$31,879	\$22,194	\$32,500
96	SKAGWAY	9.40	3.40	854	\$38,679	\$19,618	\$0	\$57,184	\$48,537	\$50,373
97	UNALASKA	9.59	21.41	510	\$42,277	\$85,382	\$0	\$125,222	\$102,445	\$102,445

98	VALDEZ	4.43	0.00	7,483	\$40,806	\$119,481	\$0	\$159,894	\$314,067	\$417,165	\$452,709
99	ZONE I	1.88	0.00	6,683	\$95,853	\$0	\$0	\$94,022	\$0	\$0	\$0
100	ZONE II	0.57	0.00	700	\$1,129	\$0	\$0	\$1,108	\$0	\$0	\$0

TOTAL				\$137,789	\$119,481			\$409,197	\$417,165	\$452,709
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101	WRANGELL	5.87	9.30	3,152	\$261,294	\$99,458	\$0	\$0	\$353,862	\$209,010	\$215,551
102	ZONE II	2.02	0.00	797	\$12,649	\$0	\$0	\$0	\$12,408	\$0	\$0
103	ZONE III	4.11	0.00	100	\$1,608	\$0	\$0	\$0	\$1,578	\$0	\$0
104	ZONE IV	5.40	0.00	2,250	\$99,925	\$0	\$0	\$0	\$98,016	\$0	\$0

TOTAL				\$375,478	\$99,458			\$465,865	\$209,010	\$215,551
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105	YAKUTAT	11.60	4.56	442	\$36,640	\$0	\$0	\$0	\$35,941	\$0	\$0
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SECOND CLASS CITIES

106	AKIACHAK	0.00	0.00	354	\$0	\$19,630	\$12,870	\$0	\$31,879	\$30,904	\$32,500
107	AKIAK	0.00	0.00	165	\$0	\$0	\$32,500	\$0	\$31,879	\$1,072	\$32,500
108	AKOLMIUT	0.00	0.54	608	\$4,142	\$62,757	\$0	\$15,222	\$80,553	\$82,122	\$82,122
109	ALAKANUK	0.00	1.31	527	\$12,224	\$12,480	\$7,795	\$0	\$31,879	\$29,265	\$32,500
110	ALEKNAGIK	0.00	0.00	227	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
111	ALLAKAKET	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,798	\$2,741	\$33,437
112	AMBLER	0.00	0.91	217	\$2,546	\$14,839	\$16,051	\$0	\$32,798	\$22,531	\$33,437
113	ANDERSON	0.00	2.24	470	\$9,774	\$13,004	\$10,658	\$0	\$32,798	\$31,548	\$33,437
114	ANGOON	0.00	2.82	287	\$12,360	\$8,061	\$5,515	\$0	\$25,442	\$18,036	\$25,937
115	ANIAK	0.00	0.00	323	\$0	\$13,575	\$19,861	\$0	\$32,798	\$24,160	\$33,437
116	ANVIK	0.00	0.00	87	\$0	\$0	\$33,437	\$0	\$32,798	\$0	\$33,437
117	ATMAUTLUAK	0.00	0.00	169	\$0	\$5,200	\$27,300	\$0	\$31,879	\$10,583	\$32,500
118	BETHEL	0.00	12.61	3,409	\$282,598	\$116,025	\$0	\$0	\$391,010	\$264,487	\$273,351
119	BREVIK MISSION	0.00	0.00	120	\$0	\$5,580	\$25,982	\$0	\$30,959	\$8,534	\$31,562
120	BUCKLAND	0.00	1.99	172	\$4,095	\$0	\$29,342	\$0	\$32,798	\$0	\$33,437
121	CHEFORNAY	0.00	0.00	192	\$0	\$0	\$32,500	\$0	\$31,879	\$1,872	\$32,500
122	CHEVAK	0.00	1.86	447	\$11,183	\$0	\$21,316	\$0	\$31,879	\$9,878	\$32,500
123	CHUATHBALUK	0.00	0.00	118	\$0	\$5,350	\$28,087	\$0	\$32,798	\$9,216	\$33,437
124	CLARK'S POINT	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
125	DEERING	0.00	3.53	100	\$3,502	\$5,350	\$24,584	\$0	\$32,798	\$8,626	\$33,437
126	DELTA JUNCTION	0.00	0.00	892	\$0	\$18,779	\$9,970	\$2,852	\$30,998	\$31,602	\$35,705
127	DIOMEDE	0.00	0.00	135	\$0	\$5,050	\$26,512	\$0	\$30,959	\$6,328	\$31,562
128	EAGLE	2.21	0.00	145	\$3,939	\$4,071	\$20,739	\$0	\$28,200	\$4,904	\$28,750
129	EEK	0.00	1.60	195	\$3,788	\$0	\$28,711	\$0	\$31,879	\$6,211	\$32,500
130	EKWOK	0.00	0.00	109	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
131	ELIM	0.00	1.91	205	\$4,178	\$5,050	\$22,334	\$0	\$30,959	\$11,909	\$31,562
132	EMMONAK	0.00	4.46	545	\$45,179	\$4,699	\$0	\$0	\$48,926	\$16,744	\$16,744
133	FORT YUKON	0.00	8.33	637	\$52,805	\$30,856	\$0	\$0	\$82,064	\$53,434	\$53,434
134	FORTUNA LEDGE	0.00	0.00	200	\$0	\$5,200	\$27,300	\$0	\$31,879	\$10,270	\$32,500
135	GAMBELL	0.00	2.68	412	\$11,868	\$0	\$19,694	\$0	\$30,959	\$6,241	\$31,562
136	GOLOVIN	0.00	0.00	118	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
137	GOODNEWS BAY	0.00	1.24	248	\$3,362	\$0	\$29,137	\$0	\$31,879	\$4,674	\$32,500
138	GRAYLING	0.00	0.00	167	\$0	\$0	\$33,437	\$0	\$32,798	\$2,402	\$33,437
139	HOLY CROSS	0.00	0.00	212	\$0	\$13,375	\$20,062	\$0	\$32,798	\$17,486	\$33,437
140	HOOPER BAY	0.00	2.52	590	\$21,436	\$0	\$11,063	\$0	\$31,879	\$0	\$32,500
141	HUGHES	0.00	0.00	98	\$0	\$0	\$33,437	\$0	\$32,798	\$1,638	\$33,437
142	HUSLIA	0.00	0.00	216	\$0	\$36,587	\$0	\$4,189	\$39,997	\$40,776	\$40,776

143 RALTAG	0.00	0.00	240	\$0	\$2,226	\$31,210	\$0	\$32,798	\$6,881	\$33,437
144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$21,000	\$0	\$24,522	\$4,475	\$25,000
145 KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$32,798	\$17,545	\$33,437
146 KIVALINA	0.00	1.86	202	\$4,520	\$7,356	\$21,560	\$0	\$32,798	\$14,172	\$33,437
147 KOBUK	0.00	0.00	60	\$0	\$5,350	\$28,087	\$0	\$32,798	\$5,951	\$33,437
148 KOTLIK	0.00	1.94	284	\$10,017	\$5,200	\$17,282	\$0	\$31,879	\$11,476	\$32,500
149 KOTZEBUE	0.00	11.58	2,526	\$209,400	\$31,137	\$0	\$0	\$235,942	\$144,317	\$144,317
150 KOYUK	0.00	0.33	160	\$733	\$5,050	\$25,779	\$0	\$30,959	\$9,999	\$31,562
151 KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$28,087	\$0	\$32,798	\$6,179	\$33,437
152 KUPREANDF	0.00	0.00	42	\$0	\$0	\$25,937	\$0	\$25,442	\$0	\$25,937
153 KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$31,379	\$16,455	\$32,500
154 LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$28,087	\$0	\$32,798	\$12,262	\$33,437
155 MANOKOTAK	0.00	0.90	225	\$2,560	\$0	\$29,001	\$0	\$30,959	\$5,539	\$31,562
156 MCGRATH	0.00	0.00	296	\$0	\$11,816	\$21,620	\$0	\$32,798	\$21,516	\$33,437
157 MEKORYUK	0.00	1.29	184	\$2,593	\$5,200	\$24,706	\$0	\$31,879	\$11,538	\$32,500
158 MOUNTAIN VILLAGE	0.00	4.79	513	\$34,094	\$5,200	\$0	\$0	\$38,544	\$22,873	\$22,873
159 NAPAKIAK	0.00	6.64	276	\$18,586	\$10,036	\$3,877	\$0	\$31,879	\$18,826	\$32,500
160 NAPASKIAK	0.00	0.00	210	\$0	\$0	\$32,500	\$0	\$31,879	\$5,323	\$32,500
161 NEWHALEN	0.00	0.00	89	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
162 NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
163 NEWTOK	0.00	0.00	124	\$0	\$0	\$32,500	\$0	\$31,879	\$0	\$32,500
164 NIGHTMUTE	0.00	2.54	123	\$3,674	\$0	\$28,825	\$0	\$31,879	\$799	\$32,500
165 NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$26,241	\$0	\$32,798	\$7,764	\$33,437
166 NONDALTON	0.00	0.00	226	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
167 NDORVIK	0.00	2.26	527	\$12,911	\$9,763	\$10,762	\$0	\$32,798	\$28,443	\$33,437
168 NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$32,798	\$10,439	\$33,437
169 PILOT STATION	0.00	0.25	301	\$1,512	\$1,950	\$29,037	\$0	\$31,879	\$12,320	\$32,500
170 PLATINUM	0.00	0.00	59	\$0	\$0	\$32,500	\$0	\$31,879	\$1,879	\$32,500
171 PORT ALEXANDER	0.00	2.52	51	\$1,128	\$0	\$24,809	\$0	\$25,442	\$661	\$25,937
172 PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,789	\$51,778	\$51,778
173 QUINHAGAK	0.00	1.03	395	\$4,641	\$5,512	\$22,346	\$0	\$31,879	\$15,525	\$32,500
174 RUBY	0.00	0.00	219	\$0	\$0	\$33,437	\$0	\$32,798	\$3,662	\$33,437
175 RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$30,784	\$0	\$31,879	\$2,126	\$32,500
176 SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$26,512	\$0	\$30,959	\$10,121	\$31,562
177 SAINT PAUL	0.00	5.75	550	\$29,831	\$68,999	\$0	\$0	\$96,942	\$85,410	\$85,410
178 SAND POINT	0.00	18.57	544	\$45,096	\$25,691	\$0	\$0	\$69,436	\$40,458	\$40,458
179 SAVOONGA	0.00	0.65	409	\$2,798	\$5,050	\$23,714	\$0	\$30,959	\$17,701	\$31,562
180 SCAMMON BAY	0.00	1.42	193	\$4,759	\$0	\$27,740	\$0	\$31,879	\$6,147	\$32,500
181 SELAWIK	0.00	12.52	521	\$43,189	\$0	\$0	\$0	\$42,364	\$17,073	\$17,073
182 SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$21,366	\$0	\$32,798	\$14,897	\$33,437
183 SHAKTOOLIK	0.00	0.96	160	\$1,808	\$0	\$29,753	\$0	\$30,959	\$0	\$31,562
184 SHELDON POINT	0.00	0.00	136	\$0	\$0	\$32,500	\$0	\$31,879	\$0	\$32,500
185 SHISHMAREF	0.00	2.18	326	\$8,149	\$8,534	\$14,878	\$0	\$30,959	\$19,441	\$31,562
186 SHUNGNAK	0.00	2.18	182	\$4,284	\$5,350	\$23,803	\$0	\$32,798	\$9,488	\$33,437
187 STEBBINS	0.00	1.03	298	\$3,580	\$0	\$27,982	\$0	\$30,959	\$9,217	\$31,562
188 TANANA	0.00	1.61	499	\$7,366	\$22,169	\$3,902	\$0	\$32,798	\$25,506	\$33,437
189 TELLER	0.00	1.09	219	\$2,880	\$10,144	\$18,537	\$0	\$30,959	\$14,844	\$31,562
190 TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$24,381	\$0	\$25,442	\$6,131	\$25,937
191 TOGIAK	0.00	2.85	419	\$13,932	\$0	\$17,630	\$0	\$30,959	\$10,315	\$31,562
192 TOKSOOK BAY	0.00	2.16	317	\$9,930	\$5,200	\$17,369	\$0	\$31,879	\$16,121	\$32,500
193 TULUKSAK	0.00	0.00	202	\$0	\$0	\$32,500	\$0	\$31,879	\$0	\$32,500
194 TUNUNAK	0.00	0.52	299	\$1,880	\$5,200	\$25,419	\$0	\$31,879	\$12,780	\$32,500
195 UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$33,002	\$33,645	\$33,645
196 UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,798	\$2,741	\$33,437
197 WALES	0.00	0.89	109	\$1,101	\$0	\$30,461	\$0	\$30,959	\$0	\$31,562
198 WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
199 WHITTIER	0.00	5.13	292	\$10,361	\$22,712	\$0	\$887	\$33,313	\$33,961	\$33,961
200 EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,073	\$66,341	\$66,341

TOTAL      \$17,872,731    \$6,765,093    \$2,335,491    \$552,422    \$26,999,999    \$18,349,049    \$24,446,341

# Municipality of Anchorage

## MEMORANDUM

DATE: March 9, 1978

TO: Ted Berns, Municipal Attorney

FROM: Larry D. Crawford, Director, OMB *LDC*

SUBJECT: House Bill NO. 843

The following comments are offered regarding House Bill No. 843 providing for "equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes." Comments from the Finance Department have been incorporated in this memorandum.

### GENERAL

Under HB 843, Sections 43.18.010-43.18.050 of the present statutes are repealed. These sections provide the authority for current state-shared revenues. In lieu of this, new Chapters 88 and 89 have been added to Section 29 of the statutes. Chapter 88 deals with a new source of revenue called an "Equalization Entitlement." Chapter 89 provides for the continuation of a portion of the state-shared revenues formerly authorized in Section 43. Exhibit A is a copy of HB No. 843. Exhibit B is a copy of the present statutes authorizing state-shared revenues.

Exhibit C is an analysis of HB 843 prepared by the State Legislative Affairs Agency and contains an attachment (Exhibit D) demonstrating the comparative revenue distribution under current law and HB 843.

A review of HB 843 reveals it to be ambiguous in certain cases as well as presenting redistribution of income approach to state revenue sharing. On the basis of the information made available to us, it appears to be detrimental to the Municipality of Anchorage.

### AMBIGUITIES

Many of the ambiguities in HB 843 have been clarified by the analysis contained in Exhibit C. However, some problems remain.

1. Two sections (Sec 29.88.055 & 29.73.060) refer to "fiscal year" without indicating whose fiscal year -- the state or local. Complex calculations will be required because of the different fiscal year periods regardless of which year is implied.
2. Section 29.88.030 would lead one to believe that two series of computations would have to be made for the Municipality of Anchorage -- one for service areas and another for taxing districts. However, the computations in Exhibit D are based on taxing districts.
3. Exhibit C (page 6) states that in the equalization entitlement, the property tax mill rates and sales tax per cent rates are to be converted to mill equivalents. Where is this so stated in the bill? By converting both factors to mill equivalents, a disproportionate emphasis is placed on the sales tax.
4. In order to determine the equalization entitlement in Exhibit D, the products of the formula in HB 843 have been multiplied by a factor of 2.983535316 -- what.

authorizes such a factor? Without the factor, the equalization entitlement per the formula would have been only \$6.1 million. With the factor it becomes \$18.3 million.

APPROACH TO STATE REVENUE SHARING

HB 843 presents a redistribution of income approach to the concept of state-shared revenues. The title of the new item of revenue - - - "Equalization Entitlement" - - - provides an insight in itself. The stated purpose of the bill is "to assure that no municipality suffers impoverishment of necessary public services, relative to other municipalities, because of the chance location of taxable wealth in the state." (Sec 29.88.005). One of the criticisms of the present law stated in Exhibit C (page 3) is that it does not include "ability to pay" considerations. A community with a larger than the state average per capita property valuation receives revenues at the same rate as communities which are relatively poor. It is further stated that the same criticisms can be raised with respect to per capita income differentials from which taxes are paid. The net effect of the formula is to favor economically disadvantaged communities.

EFFECTS ON THE MUNICIPALITY OF ANCHORAGE

1. A municipality will be better off if it is high or low in the various components of the equalization entitlement formula as follows:

Population	High
General Govt. Property Tax Mill Rate	High
Sales Tax % Rate	High
Local Per Capita Income*	Low
Local Per Capita Property Value*	Low

\* Compared to state averages

At this point, it may be interesting to compare these state components with the following used in determining federal revenue sharing entitlements and whether a governmental jurisdiction is better off if it is high or low:

Population	High
Tax Effort	High
Relative Income	Low

Both the federal and state components follow the same pattern.

2. Anchorage has both a higher than average per capita income and per capita property value. This is confirmed by Exhibit D which shows Anchorage to have unfavorable income and property value factors in the computation formula compared with most other jurisdictions within the state.

3. The most discriminatory portion of the formula, however, is the sales tax element. Sales taxes receive disproportionate weight in the formula (e.g., a 4% sales tax carries the same weight as a 9.20 mill rate). Using the computations for Anchorage in Exhibit D, Anchorage would be entitled to the following additional revenues under the equalization entitlement at the various indicated sales tax rates:

<u>Sales Tax</u>	<u>Additional Entitlement</u>
2%	\$3.3 million
3%	\$5.0 million
4%	\$6.6 million
5%	\$8.3 million

In effect, HB 843 is detrimental to Anchorage for its lack of a sales tax. Although Anchorage does have a 5% hotel and motel tax, no provision for such a selective tax is made in the bill.

4. HB 843 would greatly reduce the degree of local autonomy. In addition to the effects of the lack of a sales tax, communities would be faced with a new restriction as to use of the state revenues. Under current state statutes (see Exhibit B - Sec. 43.18.010 (f)), state-shared revenues may be expended for any public purpose for which the local government has power to expend public funds, except for a few limitations regarding health facilities revenues. Sec. 29.88.030 of HB 843 contains additional requirements regarding the use of funds for specific service areas and tax zones. Although the new provisions are fairly consistent with the way Anchorage has been allocating past state-shared revenues, we would no longer have the flexibility to do otherwise if the circumstances so warrant.

5. In a rapidly growing area such as Anchorage, the local per capita income and property value would increase at a greater rate than the state average thereby creating an adverse effect in the equalization formula.

6. Total state-shared revenues to Anchorage under the new bill shown on the front page of Exhibit D are \$9.2 million compared to \$8.4 million using the present law. From that, it would appear that the bill is advantageous to us. However, if you look at the last page of Exhibit D, you will find that these amounts are based on total funding of \$25 million for the new bill versus \$18.3 million under the present law. Will the state appropriation really increase by nearly \$7 million if HB 843 is passed? Since there is nothing to indicate such an increase, if only the current level of \$18.3 million is available for distribution, Anchorage's share would be only approximately \$6.7 million - - - that's \$1.7 million less than under the present law. No matter which figure you use as the base, under HB 843 Anchorage's share of state-shared revenues will diminish from 46% of the state total to only 37%

OTHER CONSIDERATIONS

The impact of the D-2 lands issue is uncertain at this time - - how will the state-selected lands ultimately affect the state per-capita property value? Major concerns relate to the complex calculations and the Municipality's ability to generate the base data required during the budget process. The problems we have now in getting estimated assessed valuations, population, road mileage and hospital bed and facility figures give us an indication of the problems that would be faced.

LDC/en

Attachments

STATE OF ALASKA  
THE LEGISLATURE

POUCH Y - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907 465-3800

LEGISLATIVE AFFAIRS AGENCY

February 17, 1978

MEMORANDUM

SUBJECT: HB 843 (W.O. #7/R)

TO: The Honorable Terry Gardiner

FROM: John Williams  
Research Analyst

You have asked that we prepare an analysis of HB 843, an Act providing for equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes; and providing for an effective date. The following analysis consists of: (1) a discussion of present revenue sharing law; (2) an overview of the general implications of the bill; (3) the financial distribution scheme as provided for in the bill; (4) a discussion of the allocation formula; and (5) an attachment demonstrating the comparative revenue distribution under current law and HB 843.

PRESENT REVENUE SHARING

HB 843 would amend the current state aid to local governments program, as provided for in AS 43.18.010-090. The current law provides for the legislature to annually appropriate an amount to be distributed to local governments according to a series of local services which are eligible under the program. Approximately 75% of the revenues are distributed on a per capita basis; the remainder are allocated according to miles of road maintained and the number of health facilities and hospitals (either on a per facility basis or a per bed basis). Services in support of military installations are apportioned on a per capita

basis but according to a different schedule than utilized for civilian populations. The Department of Community and Regional Affairs (CRA) determines whether a municipality qualifies under the provisions specified for each eligible service category. When eligibility has been certified, the municipality then receives a statutorily set amount per capita (or medical facility or mile of road maintained) specified for each service category. For example, a municipality receives \$12 per capita for police protection, \$7.50 per capita for fire protection, and \$2 per capita for land use planning. Should the liability of the program exceed the legislatively appropriated amount, all municipal entitlements are prorated so that the total liability equals the available money.

The legislative intent for the program was restated via the passage of HB 89 in 1977 (120 SLA 1977 becomes effective July 1, 1978) to read "(t)he intent of §§ 10-100 of this chapter in authorizing state aid for....municipal services is that municipalities which levy taxes reduce those levies in reasonable proportion to the amount of state aid received by the municipality for a given fiscal year" (sec. 4, HB 89).

Using the criteria established by the legislative intent, there would appear to be two considerations regarding the present revenue sharing law which indicate that it cannot fully accomplish the intent. (1) The present distribution system does not consider the local tax rate in distributing revenues. Those communities which have a relatively high tax rate receive payments at the same rate as communities which supply minimal or no services from local taxes. Instead, present law directs the Dept. of CRA to determine whether specific services which

are being supplied by the municipalities qualify them for categorical entitlements, regardless of differences in tax rates utilized in funding those service categories.<sup>1</sup> (2) Additionally, present law does not include "ability to pay" considerations. A community with a larger than state average per capita property valuation receives revenues at the same rate as communities which are relatively poor. The same criticism can be raised with respect to per capita income differentials from which taxes are paid. A circular argument can be developed which demonstrates that poorer communities must set taxing rates at higher levels to generate the same revenues per capita as wealthier municipalities, which in turn requires a greater proportion of the disposable income of the poorer municipality residents to pay the additional tax burden vis-a-vis wealthier communities. The alternative for the poorer community is to forgo local services, which causes concomitant financial loss if the forgone services were eligible for revenue sharing dollars. The actual result is often substandard services.

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<sup>1</sup> The eligible services list has expanded since inception and presently includes services related to health and welfare, transportation, recreation, and economic development (a bill before the legislature this year would add cultural activities). Since the eligible services list has greatly expanded, it would appear timely to consider allowing any public service specifically authorized by a municipality to be considered as eligible for revenue sharing dollars. A method for accomplishing this would be to look directly at the local tax rate in determining the distribution of the revenue sharing appropriation, since the tax rate will reflect the level and number of services provided by municipal tax revenues.

OVERVIEW OF HB 843

HB 843 repeals essentially all provisions of the present revenue sharing law which allocate monies on a per capita basis (police, fire, parks and recreation, land use planning, transportation, and air and water pollution control). Present law which allocates monies for health facilities, hospitals, road maintenance, fire districts outside of municipalities, and support of military installations is saved.

The repealed portion is replaced with a per capita allocation system based upon population, taxing rate, and a factor which compares each local government to the state average using per capita property value and per capita income as indicators. Our analysis indicates that any appropriation to the program in excess of \$23 million will increase the entitlement for all local governments with local tax ordinances in effect except the North Slope Borough and the City of Valdez. Several second class cities and one first class city with no local taxes would receive less. Section 9 of the bill provides for all local governments to be held harmless for three years after passage, such that no municipality will receive less during that three year period than they did in 1978, regardless of their entitlement as calculated by the specified formula.

FINANCIAL DISTRIBUTION SCHEME

HB 843 provides that revenue sharing dollars shall be utilized by municipalities in the taxing jurisdiction for which the amount of entitlement is determined. Boroughs with area-wide taxes for general government services except education shall receive revenue sharing

allocations to be used for area-wide purposes. For boroughs with differential taxing rates in service areas, revenue sharing entitlements based upon the service area tax rates must be utilized only in those service areas. First or second class cities with city-wide taxes would receive an allocation based upon the city-wide tax rate to be used city-wide (except for education). Cities with differential taxing zones would receive allocations according to the tax rate applied in each differential tax zone.

This system of distribution would appear to have a neutral effect with respect to the unification of existing governments. We do not find any circumstance where a subsequent unification agreement would cause a decrease in the revenue sharing entitlement for identical services. The bill contains a hold harmless clause for entitlements under the non per capita portion should a subsequently unified local government be entitled to less than the preceding multiple local governments.

ALLOCATION FORMULA

HB 843 specifies a formula to be used in determining entitlements for per capita revenue sharing distributions. The formula utilizes three considerations: (1) population; (2) tax rate; and (3) the relative "ability to pay" of each local government or subunit thereof.

The formula is:

$$\text{Entitlement} = \underbrace{P}_{A} \times \left[ \underbrace{(PT + 2.3ST)}_{B} \times \underbrace{\left( \frac{SPCPV/LPCPV + SPCI/LPCI}{2} \right)}_{C} \right]_{D}$$

where P = population  
 PT = property tax mil rate  
 ST = sales tax per cent rate  
 SPCPV = state average per capita property value  
 LPCPV = local per capita property value  
 SPCI = state average per capita income  
 LPCI = local per capita income

We will discuss the formula according to the portions indicated by the braces.

Part A

The population is determined in the same fashion as provided for in present law. Any reasonable population estimate is accepted by the Dept. of CRA.

Part B

Part B indicates the portion of the formula which determines the local tax rate. Property tax mil rates and sales tax per cent rates are converted to mil equivalents. The 2.3 conversion factor multiplied by

the sales tax rate was determined by comparing the revenue that could be generated by applying a one mil property tax to the total full and true assessed property value in the state and a one per cent sales tax to the total retail business in the state. That comparison demonstrates that a one per cent sales tax would generate 2.3 times more revenue than a one mil property tax.

#### Part C

The portion of the formula set out by brace C averages two ratios that compare the "economic base" of each local government to the state average. The ratios are mathematically designed to create a number larger than one for communities lower than the state average for the two indicators, and a number smaller than one for communities above the state average. The average of the two ratios is then multiplied times the computed tax rate so as to adjust upward the local tax effort of economically disadvantaged communities and downward economically advantaged communities.

#### Part D

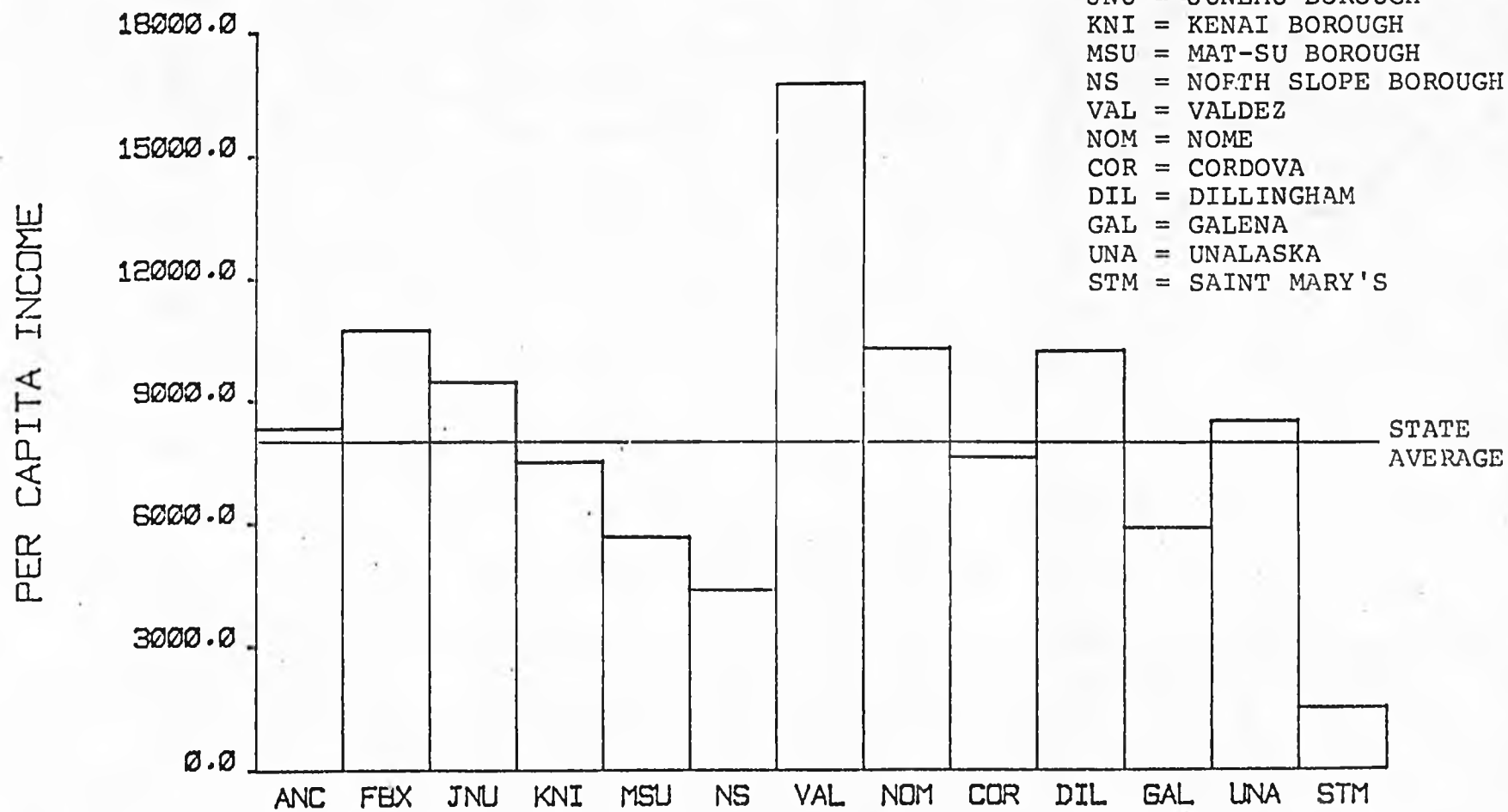
The portion set out by brace D is called the local effort factor, and is not allowed to exceed 25. The ceiling has the effect of setting a limit on the amount of support given to each municipality under the revenue sharing program. This, in combination with the required publishing of revenue sharing entitlements, would appear consistent with the legislative intent of the program, which is to diminish local tax burdens.

The bill further provides for adjustments in both sales tax and property tax rates based on optional exemptions allowed under Alaska law. As an example, a municipality utilizing the \$10,000 residential property tax exemption would be required to declare the revenues forgone by the exemption, and a comparative portion of the tax would be excised from the tax rate base before computing that municipality's entitlement. Mandatory exemptions, such as agricultural lands and senior citizens housing would not affect the tax rate, since the forgone revenues are reimbursed by the state.

JW:dh

# PER CAPITA INCOME 1976

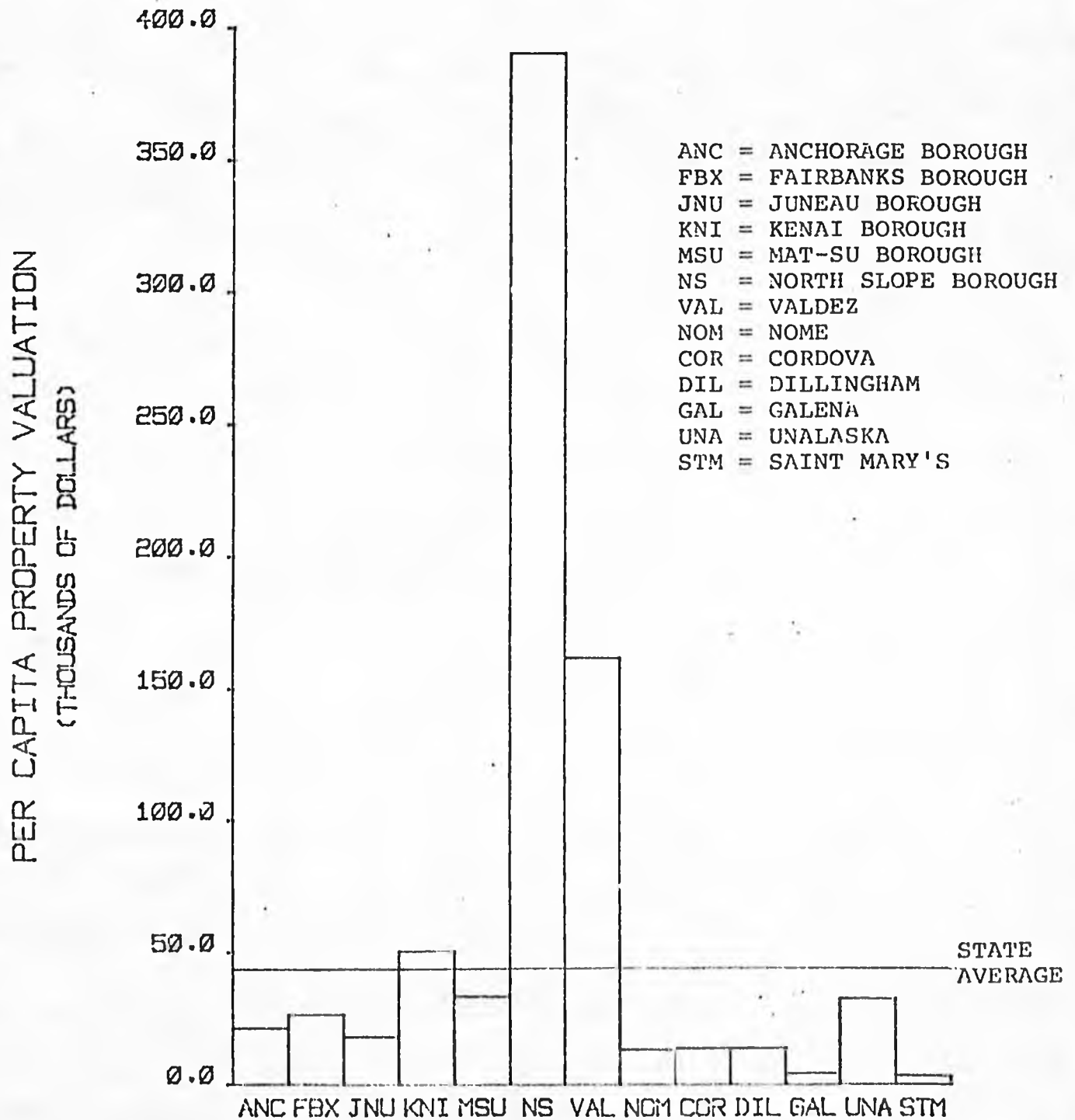
- ANC = ANCHORAGE BOROUGH
- FBX = FAIRBANKS BOROUGH
- JNU = JUNEAU BOROUGH
- KNI = KENAI BOROUGH
- MSU = MAT-SU BOROUGH
- NS = NORTH SLOPE BOROUGH
- VAL = VALDEZ
- NOM = NOME
- COR = CORDOVA
- DIL = DILLINGHAM
- GAL = GALENA
- UNA = UNALASKA
- STM = SAINT MARY'S



prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  
DESCENDING POPULATION

# PER CAPITA PROPERTY VALUATION 1977



prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  


→  
 DESCENDING POPULATION

# STATE OF ALASKA

JAY S. LINGARD, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

DIVISION OF LOCAL GOVERNMENT ASSISTANCE / POUCH B - JUNEAU 99811

March 14, 1978

The Honorable Terry Gardiner, Representative  
Alaska State Legislature  
Pouch V  
Juneau, Alaska 99811

Dear Representative Gardiner:

Re: HB 843 "An Act providing for equalization of the tax resources of municipalities and continuing a portion of the program of state aid for municipal purposes; and providing for an effective date."

This bill (as well as SB 502) would dramatically alter the method by which the State of Alaska distributes financial assistance to municipalities. Currently, under AS 43.18, the State distributes in excess of \$18 million dollars annually to municipalities and volunteer fire departments in the unorganized borough utilizing a categorial approach. For example, if a city has a police department, and meets the minimum requirements, the State pays the city \$12 per person served by the police department. No consideration is given to the relative ability of the city taxpayers to support the police department, nor the rate of municipal taxation.

The existing revenue sharing formula (AS 43.18) encourages municipalities to provide a wide variety of services, even though the quality of such services may be minimal, and no local tax effort is required. Additionally, the present revenue sharing program favors the more sophisticated municipalities (due to the categorial approach) as well as favoring municipalities having greater populations in a relatively small area. The new concept of distributing State generated wealth utilizing a formula based on relative taxable wealth, relative ability to pay, tax rates, and population makes sense to us and is definitely a step forward in assisting the development of local government in Alaska. Briefly, the concept may be described as helping those municipalities willing to help themselves.

The Department's initial review of HB 843 indicates that consideration should be given to amending the bill in the following areas:

1. The municipal tax rates should be downwardly adjusted to account for taxes used to support utilities (utilities should be self-supporting), and taxes used to support roads, ice roads, and health services and facilities (these categories are retained in this legislation).

2. Since there are no assessed valuations for essentially all second class cities in the unorganized borough, perhaps an arbitrary assessed value could be established. One approach is to compute an average assessed valuation per capita figure based on all first class cities in the unorganized borough having a population less than 750 (the Department already has these figures). This approach would be equitable and inexpensive. Those cities (3) having a population in excess of 750 could be assessed at State expense.

3. Other components of the formula should be carefully considered. For instance, are the per capita income figures credible? Also, because petroleum property in a few boroughs so distorts the State average valuation, should that figure be adjusted? Exclusion of extreme values or use of the median property value in the State might be appropriate alternatives.

4. For ease of administration, we feel the military population should be treated in a manner consistent with that used for the civilian population. One method of accomplishing this would be to apply the areawide local effort factor to the military population.

5. The concept of calculating a millage equivalent based on all revenues should be explored. For example, a city collecting \$1,000,000 dollars from a 10 mill property tax, and \$300,000 from a 3% sales tax, would be given a millage equivalent of:

Property Tax Revenues	\$1,000,000
Sales Tax Revenues	<u>300,000</u>
Total Revenues	\$1,300,000

One mill property tax equals \$100,000 in revenues.

$$\frac{\text{Total Revenues}}{\text{Revenue from 1 mill property Tax}} = \frac{\$1,300,000}{\$100,000} = 13 \text{ mills (millage equivalent)}$$

Representative Terry Gardiner  
March 14, 1978  
Page three

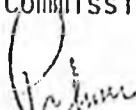
This approach would seem to be equitable in that residents have determined locally the best balance between sales and property taxes to produce sufficient municipal revenues.

The Division of Research, Legislative Affairs Agency has prepared an analysis of the impact of this bill (at various funding levels) on all municipalities.

The Department wholeheartedly supports the concept of HB 843. Also, the proposed amendments would in our opinion, improve the intent of the act providing for equalization of the tax resources of municipalities.

Sincerely,

Lee McAnerney  
Commissioner

  
by: Palmer McCarter  
Director

cc: Mike Harper  
Jessie Dodson  
Fran Ulmer

Phone: (907) 424-3237  
or 424-3238

# CITY OF CORDOVA

Box 1210

CORDOVA, ALASKA 99574

"The Friendly City"

Reply to:

MAR 16 1978

March 14, 1978

Representative Hugh Malone  
Pouch V  
Juneau, Alaska 99811

Dear Representative <sup>Hugh</sup>~~Malone~~

The Cordova City Council at the regular meeting of March 13, 1978 voted unanimously to support House Bill 843. The City of Cordova presently has one of the highest tax rates in the state with a 22 mill property tax plus 4% sales tax. The additional revenue generated by House Bill 843 would be a significant step in the reduction of local taxes.

We appreciate and encourage your efforts to reduce the local tax burden.

Very truly yours,

  
Perry D. Lovett  
City Manager

cc Pete Loveseth  
Jim Role

copy  
to C & R A

JAY S. HAMMOND  
GOVERNOR



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

March 20, 1978

The Honorable Lisa Rudd  
Chairman  
Community and Regional Affairs  
Committee  
House  
Pouch V  
Juneau, Alaska 99811

Dear Representative *Lisa* Rudd:

In my November 5, 1977, speech to the Alaska Municipal League, I suggested that the State look for means by which to reward localities which make good faith efforts to tax themselves. In that talk, I sketched a plan whereby shared revenue would vary inversely to a municipality's per capita property values. This suggestion was made in recognition of the disparity of wealth among the communities in our State. I feel the proposed formula is a useful step toward implementation of the concepts contained in that speech.

I have been briefed on legislative proposals (SB 502, HB 843) to redesign the Municipal Revenue Sharing Program. Under these proposals, a municipality's entitlement would be determined by a formula to include as key elements both population and local effort. The latter would, as I understand it, incorporate local property and sales tax rates adjusted by a factor to account for local differences in property tax base and income.

I commend the Legislature for the careful study and deliberation which has gone into preparation of the proposals. I also support the philosophy of State and local government relationships and responsibilities which is expressed in the proposals. I would like to briefly mention several reasons for my support.

First, I believe that the most responsive government is that which is closest to the people it serves. Under the present categorical approach to Revenue Sharing, the State exerts considerable influence on the direction and type of local

The Honorable Lisa Rudd  
March 20, 1978

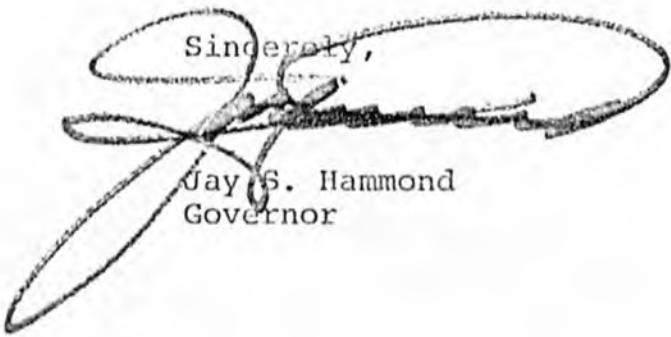
Page Two

services to be provided. I believe the proposed formula approach will give localities more desirable flexibility to determine service priorities at the local level.

Second, I have been an advocate for some time for the formation of local governments in the unorganized borough. At the November 10, 1977, Convention of the Alaska Federation of Natives, I expressed the view that a major obstacle to local government formation was an inadequate tax base which made it difficult for many rural areas to adequately meet the costs of local government services. I indicated then that Revenue Sharing adjusted for variations in per capita property values would help alleviate these problems. I believe the proposed legislation provides a useful tool for encouraging action in this regard.

My staff and that of the Department of Community and Regional Affairs have studied the legislation and have suggested refinements which we feel would facilitate administration of a formula based program. My position on funding of the proposal will have to await review of the fiscal impact of this legislation and the action the Legislature takes in the budget act itself.

Sincerely,



Jay S. Hammond  
Governor

PRESENT REVENUE SHARING FUNDING

Local Government hi-lites

Police Protection	12.00 each person
Fire Protection	7.50 each person
Air/Water Pollution	2.00 each person
Land Use Planning	2.00 each person
Parks and Recreation	5.00 each person
Transportation Facilities	5.00 each person
Road Maintenance	
a. Public Roads	1500.00 each mile
b. Ice Roads	900.00 each mile
Health Service	2.00 each person
Health Facilities	1000.00 each bed 4000.00 each facility
Hospitals	1000.00 each bed 25000.00 each hospital 75000.00 each hospital
Construction Aid (Hospitals)	2500.00 each bed

STATE OF ALASKA  
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

POUCH Y - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907-465-3333

March 8, 1978

MEMORANDUM

SUBJECT: Revenue Sharing (W.O. #14/R)  
TO: The Honorable Terry Gardiner  
FROM: John Williams *JW*  
Research Analyst

You have asked that we determine the additional revenues the Municipality of Anchorage would be entitled under HB 843 should they implement a 1% sales tax and the actual tax revenues they would receive. The attached printout was run using the same information and programming that we utilized in developing the printout entitled "HOUSE BILL 843 \$25 MILLION" with the exception of crediting Anchorage with a 1% sales tax and adjusting the proration accordingly. The additional revenues for Anchorage total \$959,003.

We also estimated the amount of revenue that a 1% municipal sales tax would generate in Anchorage. We utilized Department of Revenue data from gross business receipts and attempted to isolate generally taxed retail business (the codes included were the same codes we used in comparing sales tax to property tax revenue generation). Our estimate suggests that a 1% sales tax on retail transactions in Anchorage would generate at least \$12.6 million in revenue.

Comparing the increase in tax revenues attributable to a 1% sales tax to the increase in Anchorage's revenue sharing entitlement under HB 843 because of the 1% sales tax suggests that for each additional revenue sharing dollar Anchorage would receive, the municipality would generate more than \$13 in direct tax revenues.

Please let us know if we may be of further assistance.

Attachment  
JW:dh

# STATE OF ALASKA

JAY S. HAZARD, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

DIVISION OF LOCAL GOVERNMENT ASSISTANCE

POUCH B - JUNEAU 1971

April 5, 1978

The Honorable Lisa Rudd, Chair  
House Community and Regional  
Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Representative Rudd:

Re: HB 843

You have asked for our opinion concerning the ways in which a Municipality may unduly benefit from the proposed revenue sharing bill (HB 843). The Department analysis of the bill (contained in the 14 March 1978 letter to you) explains very briefly some of the problem areas of the bill. In addition to that letter, Local Government Specialist Bruce Aronson of the Department offers the following comments concerning the ways in which municipalities may manipulate the proposed statute to their own best interest.

1. Enterprise activities (utilities, small boat harbors, etc.) should not be included in the formula. In other words, any sales and/or property taxes levied to support enterprise activities should be excluded from the tax rates. If this is not done, the tax rates might be unfairly inflated, and utility fees would be reduced. The State of Alaska would, in effect, support an activity that should be self-supporting.

2. Since the categories of roads, ice roads, and health services and facilities are retained in the legislation, it hardly seems appropriate to include any locally generated taxes, used to fund these services, under Ch. 88 of the bill. A gross example of this type of situation would be a single purpose service area created for road maintenance being eligible under Ch. 88 of the bill for the basic local tax effort formula funds, and also receiving \$1,500 per mile for roads maintained. This dual eligibility would seem to be necessary.

3. A simple and rational approach to establish assessed valuations per capita for second class cities in the unorganized borough would

Page two  
The Honorable Lisa Rudd  
April 5, 1978

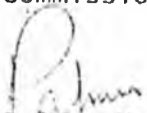
benefit by a low assessed value per capita number. Our earlier suggestion of averaging the per capita assessed value of municipalities of population less than 750 located in the unorganized borough is still one available alternative.

4. HB 843 arbitrarily multiplies the sales tax rate times 2.3 and adds in the property tax rate (in mills). It would be to any municipality's advantage to analyze the "rate of return" to the municipality under its current tax rates. By altering the sales and property tax rates (and assuming total local revenue is constant) a municipality may be able to gain slightly. A "cure-all" to this problem would be to add all locally collected taxes and divide by the revenue generated from one mill property tax. This new number would be the "millage equivalent". By doing the above, a municipality would not tinker with local tax rates to gain some additional State shared wealth.

5. If a municipality has no local retail stores, and/or property that could be taxed (utilizing a property tax) it would be to the municipality's advantage to "raise" local "taxes" until the maximum local effort factor has reached (25). One estimate by Legislative Affairs indicates that in a small rural city, the local effort factor is reached when a 1 $\frac{1}{2}$ % sales tax is levied. No additional benefit occurs when the number 25 is reached.

Sincerely,

Lee McAnerney  
Commissioner

  
by: Palmer McCarter  
Director

PMc:pc

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill No. 843/Senate Bill No. 502  
 Title An Act providing for equalization of the tax resources of municipalities "  
 Requested by House Community & Regional Affairs/Senate Date 2/28/78  
Community & Regional Affairs

II. FISCAL DETAIL

Agency Affected Department of Community and Regional Affairs  
 Program Category Affected Development  
 Budget Request Unit(s) Affected Municipal Revenue Sharing

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.			0	0	0	0
TOTAL			0	0	0	0

FUNDING (Thousands of Dollars)

GENERAL FUND			0	0	0	0
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

Assumptions

1. The Department would not estimate the local per capita assessed valuations for second class cities in the unorganized borough not currently collecting a property tax.
2. In fiscal year 1978 approximately \$18,340,000 will be distributed under the existing program. Section nine of the bill would require for only the next 3 years a minimum annual appropriation of at least \$18,340,000. It should be noted, that the FY'79 budget request for grants under the existing program is over \$20,400,000.

IV. DATE 3/13/78 PREPARED BY Bruce Aronson  
 AGENCY Community & Regional Affairs  
 PHONE 465-4707  
 Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

# Fairbanks Memorial Hospital

1650 Cowles St.

FAIRBANKS, ALASKA 99701

OPERATED BY  
LUTHERAN HOSPITALS AND HOMES SOCIETY  
FARGO, NORTH DAKOTA 58102

March 20, 1978

The Honorable Lisa Rudd  
President, House Community and  
Regional Affairs Committee  
2827 Lore Road  
Anchorage, AK 99507

Dear Representative Rudd:

Fairbanks Memorial Hospital is very interested in House Bill 343 dealing with revenue sharing and hospital construction money. We were wondering whether you had any ideas as to whether this bill has potential for passage during this session.

We do have some comments in regards to this bill if it will be presented in your committee. I might state that Sally Smith, from Fairbanks, has also been apprised of these comments and suggested that we contact your office to determine whether the bill would be acted upon. We encourage you to bring this issue to your committee since there are several sections of the bill which we feel need clarification and restatement, and we feel that since the bill is in the workings, that the current bill should be amended to include our ideas of concern.

Hoping to hear from you.

Sincerely,

  
Tom Mingen *ed*  
Administrator

TM/ed



PC  
4-3-78

## CITY of BETHEL

P. O. Box 388 • Bethel, Alaska 99559

543-2297 — Area Code 907

March 29, 1978

Representative Lisa Rudd  
Chairperson House Community and Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Representative Rudd:

At the regular City Council Meeting of March 27, 1978, Council passed and approved Resolution No. 231, endorsing House Bill No. 843, "AN ACT PROVIDING FOR EQUALIZATION OF TAX RESOURCES OF MUNICIPALITIES AND CONTINUING A PORTION OF THE PROGRAM OF STATE AND FOR MUNICIPAL PURPOSES; AND PROVIDING FOR AN EFFECTIVE DATE."

Although the present systems for distributing State Revenue Sharing funds does assist municipalities in providing services there exists an incentive in the revenue sharing program for municipalities to increase or improve the service by increasing local taxes. Under the provision of House Bill No. 843, however, this would all change the proposed formula allocation system, increase the amount of revenue sharing if the Community increases its sales tax or property tax.

If your office should have any questions in regard to Bethel's position on the piece of legislation do not hesitate to contact me.

Sincerely,

Lyman Hoffman  
City Manager

LH:lf

"Deep Sea Port and Transportation Center of the Kuskokwim"

CITY OF BETHEL  
RESOLUTION NO. 231

A RESOLUTION OF THE CITY OF BETHEL, ALASKA ENDORSING "AN ACT PROVIDING FOR EQUALIZATION OF TAX RESOURCES OF MUNICIPALITIES AND CONTINUING A PORTION OF THE PROGRAM OF STATE AID FOR MUNICIPAL PURPOSES; AND PROVIDING FOR AN EFFECTIVE DATE." IN THE FORM OF HOUSE BILL NO. 843.

WHEREAS, House Bill No. 843, would not distribute State Revenue Sharing strictly on a per capita basis with the remaining 25% allocated according to miles of road maintained and number of health facilities and hospitals, but would improve the allocation system and revenue raising for the benefit of home rule and general law municipalities by providing a more equitable allocation of financial resources among municipalities, and to assure no municipality would suffer impoverishment of necessary public services because of chance location of taxable wealth in the State, and

WHEREAS, this bill would accomplish this by implementing an equalization formula that would base entitlement due each municipality on its population, relative to general revenue and local tax efforts, and

WHEREAS, Bethel City Council believes that the passage of this bill would distribute State Revenue Sharing dollars on a much more equitable basis than the system presently utilized.


NOW THEREFORE, be it resolved that the City of Bethel, Alaska endorses House Bill No. 843, "AN ACT PROVIDING FOR EQUALIZATION OF THE TAX RESOURCES OF MUNICIPLITIES AND CONTIUNG A PORTION OF THE PROGRAM OF STATE AID FOR MUNICIPAL PURPOSES; AND PROVIDING FOR A EFFECTIVE DATE.", and would support simular legislation if introduced in the Senate, and

BE IT FURTHER RESOLVED that the City of Bethel encourages the State Legislature to pass and approve this legislation.

PASSED AND APPROVED by the Bethel City Council this 27 day  
of *March*, 1978.

ATTEST:

APPROVED:

  
JOHN P. GUINN, MAYOR

  
LAURA FRANKE, CITY CLERK