

COMMITTEE REPORT

HOUSE

3/13/81

FURTHER:

(11)

Date: Apr: 13, 1981

Mr. Speaker:

The Committee on FINANCE has had SB 125am
"An Act making supplemental appropriations to the Department of Community and Regional Affairs and the Department of Revenue for programs which provide state financial assistance to municipalities and other recipients; and providing for an effective date."

under consideration and reports it back as follows:

- do pass do not pass
 do pass with attached amendments(s)
 replace with ^{HCS} for SB 125 (C+RA) same title
 new title
and recommends do pass
 AND attaches a "Letter of Intent" New Fiscal Note
 reports it back without recommendation
 referred to the _____ Committee

MEMBERS SIGNING
DO PASS

Freeman
Jim GTE
Buchholtz
Mary
John Kamey
Joe Montgomery
H. Malloy
B. Rogers

MEMBERS HAVING
OTHER RECOMMENDATIONS:

Allen B. ... - No Rec

Jim GTE

CHAIRMAN

Original sponsors: Dankworth, Colletta,
Kerttula, et al

Offered: 3/13/81
Referred: Finance

Funding Information

General Fund \$64,300,000
Other Funds -0-
\$64,300,000

1 IN THE SENATE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2

HOUSE CS FOR SENATE BILL NO. 125 (C&RA)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TWELFTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act making supplemental appropriations to the Department of Community and Regional Affairs and the Department of Revenue for programs which provide state financial assistance to municipalities and other recipients; and providing for an effective date."

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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* Section 1. The sum of \$18,400,000 is appropriated from the general fund to the Department of Community and Regional Affairs for the tax equalization account (AS 29.88.035), the miscellaneous services account (AS 29.-89.080), and the hospital construction assistance account (AS 29.90.020) for distribution to municipalities and other recipients for the fiscal year ending June 30, 1981.

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* Sec. 2. The sum of \$45,100,000 is appropriated from the general fund to the Department of Revenue for the municipal assistance fund (AS 43.20.-016(a)) for distribution to organized boroughs and cities for the fiscal year ending June 30, 1981.

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* Sec. 3. The sum of \$780,000 is appropriated from the general fund to the Department of Community and Regional Affairs for distribution in equal shares to each Native village government entitled to state aid under AS 29.-89.050.

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* Sec. 4. The sum of \$20,000 is appropriated from the general fund to the Department of Community and Regional Affairs for administrative costs associated with financial assistance to municipalities and other recipients.

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* Sec. 5. The unencumbered and unobligated portions of the appropriations

1 made by this Act lapse into the general fund June 30, 1981.

2 * Sec. 6. This Act takes effect immediately in accordance with AS 01.10.-
3 070(c).

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IMPACT ON ANCHORAGE 1981 MILL LEVIES OF SUPPLEMENTAL APPROPRIATION
TO FULLY FUND STATE FY1981 STATE REVENUE SHARING AND MUNICIPAL ASSISTANCE

Taxing District	1981 Approved Budget	With FY1981 Supplemental	Mill Levy Decrease
Anchorage (former city)	12.48 mills	8.58 mills	3.90 mills
Hillside/Rabbit Creek	8.55 mills	6.34 mills	2.21 mills
Spenard/Muldoon/ Sand Lake/Oceanview	13.03 mills	9.13 mills	3.90 mills
Girdwood	6.74 mills	4.55 mills	2.19 mills
Glen Alps	13.09 mills	10.18 mills	2.91 mills
Eagle River	9.90 mills	6.88 mills	3.02 mills
Chugiak	9.45 mills	6.43 mills	3.02 mills
Eagle River/Chugiak Valley	8.45 mills	5.99 mills	2.46 mills
Other Outside Bowl	5.61 mills	4.40 mills	1.21 mills

Note: The above mill rates include a 3.93 mill levy for the Anchorage School District (same mill levy as in 1980).

SUPPLEMENTAL APPROPRIATION (STATE TOTAL):

Municipal Assistance	\$45.1 million
State Revenue Sharing	<u>18.4 million</u> *
	\$63.5 million

* $\$4.6 + \underline{13.8} = \18.4

Original sponsors: Dankworth, Colletta,
Kerttula, et al

Offered: 3/13/81
Referred: Finance

Funding Information

General Fund	\$64,300,000
Other Funds	-0-
	<u>\$64,300,000</u>

1 IN THE SENATE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2

HOUSE CS FOR SENATE BILL NO. 125 (C&RA)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TWELFTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act making supplemental appropriations to the De-
partment of Community and Regional Affairs and the
Department of Revenue for programs which provide state
financial assistance to municipalities and other
recipients; and providing for an effective date."

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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fund to the Department of Community and Regional Affairs for the tax equal-
ization account (AS 29.88.035), the miscellaneous services account (AS 29.-
89.080), and the hospital construction assistance account (AS 29.90.020) for
distribution to municipalities and other recipients for the fiscal year
ending June 30, 1981.

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to the Department of Revenue for the municipal assistance fund (AS 43.20.-
016(a)) for distribution to organized boroughs and cities for the fiscal
year ending June 30, 1981.

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* Sec. 3. The sum of \$780,000 is appropriated from the general fund to
the Department of Community and Regional Affairs for distribution in equal
shares to each Native village government entitled to state aid under AS 29.-
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Introduced: 2/11/81
Referred: Finance

Funding Information

General Fund \$64,280,000
Other Funds -0-
\$64,280,000

BY DANKWORTH, COLLETTA, KERTTULA,
BENNETT, KELLY, FAHRENKAMP, FERGUSON,
PARR, ELIASON, STURGULEWSKI, BRADLEY,
FISCHER, GILMAN, RODEY, RAY, STIMSON,
SACKETT, MULCAHY AND ZIEGLER

1 IN THE SENATE

2 SENATE BILL NO. 125 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making supplemental appropriations to the De-
7 partment of Community and Regional Affairs and the
8 Department of Revenue for programs which provide state
9 financial assistance to municipalities and other
10 recipients; and providing for an effective date."

11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

12 * Section 1. The sum of \$18,400,000 is appropriated from the general
13 fund to the Department of Community and Regional Affairs for the tax equal-
14 ization account (AS 29.88.035), the miscellaneous services account (AS 29.-
15 89.080), and the hospital construction assistance account (AS 29.90.020) for
16 distribution to municipalities and other recipients for the fiscal year
17 ending June 30, 1981.

18 * Sec. 2. The sum of \$45,100,000 is appropriated from the general fund
19 to the Department of Revenue for the municipal assistance fund (AS 43.20.-
20 016(a)) for distribution to organized boroughs and cities for the fiscal
21 year ending June 30, 1981.

22 * Sec. 3. The sum of \$780,000 is appropriated from the general fund to
23 the Department of Community and Regional Affairs for distribution to unincor-
24 porated communities under AS 29.89.050.

25 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
26 070(c).

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STATE OF ALASKA
THE LEGISLATURE

FOUR-YEAR STATE DEPT.
BUREAU ALASKA DEPT.
907-465-3811

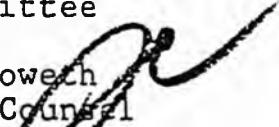
LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

February 19, 1981

SUBJECT: Appropriation to unincorporated communities
Section 3, SB 125 am
(Work Order No. 12-0750)

TO: Representative Ben F. Grussendorf
Chairman, House Community and Regional
Affairs Committee

FROM: John B. Chenoweth
Legislative Counsel 

With the supplemental appropriation of \$18,400,000 to the several accounts collectively managed by the Department of Community and Regional Affairs by * Sec. 1 of this bill, I am told that sufficient money is added to amounts appropriated by the 1980 Legislature to assure all recipients of their full share to which entitled by law during FY 1981. Native village governments would be receiving, under AS 29.89.050, the full \$25,000 to which each is entitled.

Assuming this is true, the addition of the \$780,000 by * Sec. 3 of the bill suggests two conclusions:

(1) The "miscellaneous services account", AS 29.-89.080, to which an appropriation for miscellaneous municipal purposes would normally be made, is "over-appropriated" by \$780,000. AS 29.95.010(b) directs that any "surplus" amounts pour over into the tax equalization account, AS 29.88.035, for distribution to municipalities. Under this interpretation, municipalities -- but not unincorporated Native villages -- would share an additional \$780,000.

(2) The appropriation is invalid: it is not an appropriation made to the miscellaneous municipal service account, the source, by law, of allocations to unincorporated communities under AS 29.89.050, and direct

Representative Ben F. Grussendorf

Page 2

February 19, 1981

appropriations that do not pass through this account for the support for one group of recipients or another are not authorized.

Under either conclusion, the Native village governments should not expect to receive the additional \$780,000 as the amendment's sponsor intended.

JBC:ljb

POSITION PAPER
ON
HOUSE CS FOR SENATE BILL 125 (C&RA)

DHSS SB 125 (C&RA)

For: "An Act making supplemental appropriations to the Department of Community and Regional Affairs and the Department of Revenue for programs which provide state financial assistance to municipalities and other recipients; and providing for an effective date."

The Department of Health and Social Services (DHSS) supports Committee Substitute for Senate Bill 125 which proposes a supplemental appropriation to the Department of Community and Regional Affairs for programs which provide state assistance to municipalities under Title 29 of the Alaska Statutes. Of the most concern to DHSS is the program available under AS 29.90.020 which provides payment to a municipality or other hospital sponsor for 25% of the total project cost of hospital construction. Hospital construction has been approved by DHSS and begun with the expectation of 25% reimbursement of the total project cost under AS 29.90.020.

Due to the complexity of the formulas for some of the programs of state assistance, no one is sure that the proposed supplement of \$18,400,000 as shown in Section 1 of the Bill is the correct amount to cover the shortfall for the subject programs. It is, however, possible to determine the shortfall in the program for hospital construction. Current recipients of hospital construction assistance under AS 29.90.020 are two facilities in Anchorage, one in Fairbanks, and one in Ketchikan. The hospital construction assistance for these municipalities last year are as follows:

	eligible amount	actual received	shortfall
Anchorage	\$4,900,936	\$4,132,126	\$ 768,810
Fairbanks	1,385,255	1,167,950	217,305
Ketchikan	<u>262,035</u>	<u>220,930</u>	<u>41,105</u>
TOTALS	\$6,548,226	\$5,521,006	\$1,027,220

According to information provided by staff of the Department of Community and Regional Affairs the total shortfall for state hospital construction assistance which should be provided through a supplement appropriation is \$1,027,220. In the interest of continuity and the completion of hospital construction projects already authorized the department recommends support of Committee Substitute for Senate Bill 125.

Recommended by: Phoebe A. Lindsey
Phoebe A. Lindsey, Director
Division of State Health
Planning and Development

Date: March 17, 1981

Approved by: Helen D. Beirne
Helen D. Beirne, Commissioner

Date: 3-18-81

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST House CS for Senate Bill 125 (C&RA)
 Bill/Resolution No. _____
 Title "An Act making supplemental appropriations to the Department of Community and Regional*
 Requested by Health & Social Services Date March 17, 1981
 * Affairs and the Department of Revenue for programs which provide state financial assistance to municipalities and other recipients; and providing for an effective date."

II. FISCAL DETAIL
 Agency Affected Health & Social Services
 Program Category Affected Health
 BRU, Program, or Subprogram(s) Affected _____
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)
EXPENDITURES (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES		0				
200 TRAVEL		0				
300 CONTRACTUAL		0				
400 COMMODITIES		0				
500 EQUIPMENT		0				
600 LAND & STRUCTURES		0				
700 GRANTS, CLAIMS, ETC.		0				
TOTAL		0				

FUNDING (Thousands of Dollars)

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

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

This bill does not directly impact the Division of State Health Planning and Development.

IV. DATE March 17, 1981 PREPARED BY Phoebe A. Lindsey
 AGENCY DHSS - Div. of State Health Planning and Development
 PHONE 465-3037
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named) M&B Approval U. Hubbeard Date 3/18/81

Alaska State Legislature

HOME ADDRESS
P.O. BOX 65
GALENA, ALASKA 99741

WHILE IN JUNEAU
POUCH V
JUNEAU, ALASKA 99811
TELEPHONE 465-3783



SENATOR

John C. Sackett

SENATE FINANCE COMMITTEE

Senate

M E M O R A N D U M

March 10, 1981

TO: Representative Grussendorf

FROM: Senator Sackett *John*

Senate Bill 125 was amended (Section 3) to provide equal assistance to sixty unincorporated villages. That list of villages, as provided by the Department of Community and Regional Affairs, is attached. The \$780,000.00 appropriation under Section 3 would provide \$13,000.00 to each of the sixty villages. That amount seems to approximate the shares to be received by incorporated cities of similar demographics under Sections 1 and 2.

COLUMN WRITE

1 2 3 4 5

	Native Village Government	FY 1961 Pro-rated Entitlement	Final Payment				
1	Arctic Village	20726 ⁹³	* 21078 ²⁴				
2	Atka	20726 ⁹³					
3	Beaver	20726 ⁹³					
4	Burch Creek	20726 ⁹³					
5	Cantwell	20726 ⁹³	*				
6	Chalkyitsik	20726 ⁹³					
7	Chickaloon	20726 ⁹³					
8	Chignik	20726 ⁹³					
9	Chignik Lake	20726 ⁹³					
10	Chignik Lagoon	20726 ⁹³	*				
11	Chitina	20726 ⁹³					
12	Chistochina	20726 ⁹³					
13	Circle	20726 ⁹³					
14	Copper Center	20726 ⁹³					
15	Crooked Creek	20726 ⁹³					
16	Dot Lake	20726 ⁹³					
17	Eagle	20726 ⁹³	*				
18	Egegik	20726 ⁹³					
19	English Bay	20726 ⁹³					
20	Evansville	20726 ⁹³					
21	Gulkana	20726 ⁹³					
22	Healy Lake	20726 ⁹³	*				
23	Igiugig	20726 ⁹³					
24	Iliamna	20726 ⁹³					
25	Karluk	20726 ⁹³					
26	Kipnuk	20726 ⁹³					
27	Klukwan	20726 ⁹³					
28	Kokhanok	20726 ⁹³					
29	Keliganek	20726 ⁹³	*				
30	Kongiganak	20726 ⁹³	*				
31	Kwigillingak	20726 ⁹³					
32	Levelock	20726 ⁹³					
33	Linic Village	20726 ⁹³					
34	Montgomery Springs	20726 ⁹³	*	not eligible			
35	Nikantasta Lake	20726 ⁹³					
36	Niilakaitla	20726 ⁹³	*				
37	Minto	20726 ⁹³					
38	Nikolski	20726 ⁹³	*				
39	Northway	20726 ⁹³	*				
40	Adro Bay	20726 ⁹³					
		829077	20				

COLUMN WRITE

	1	2	3	4	5
	Native Village Government	FY 1981 Proposed Entitlement	Final Payment		
1	Perryville	20726 ⁹³	21078 ²⁴		
2	Pilot Point	20726 ⁹³			
3	Portage Creek	20726 ⁹³	*		
4	Port Graham	20726 ⁹³			
5	Rampart	20726 ⁹³			
6	Red Devil	20726 ⁹³	*		
7	Saint George	20726 ⁹³			
8	South Naknek	20726 ⁹³			
9	Stevens Village	20726 ⁹³			
10	Stony River	20726 ⁹³	*		
11	Takotna	20726 ⁹³			
12	Tanacross	20726 ⁹³			
13	Tatitlek	20726 ⁹³			
14	Tazlina	20726 ⁹³			
15	Telida	20726 ⁹³	*		
16	Tetlin	20726 ⁹³	*		
17	Tuntutuliak	20726 ⁹³	*		
18	Twin Hills	20726 ⁹³	*		
19	Ugashik	20726 ⁹³			
20	Venetie	20726 ⁹³			
21		417538 ⁶⁰	421561 ²⁴		
22	Noatak				
23					
24					
25					
26	Total pg. 1	20884193			
27	pg. 2	7374687			
28	pg. 3	1577475			
29	pg. 4	1303985			
30	pg. 5	1053060			
31	pg. 6	62917			
32	pg. 7	822051 ³⁶			
33	pg. 8	421564 ⁶⁰			
34					
35	Total	33499933 ¹⁶			
36					
37	Grand total	33499930			
38					
39					
40					

Bob Green
3-24-81

SUGGESTED AMENDMENT DEALING WITH
SUPPLEMENTAL EQUALIZATION AID FOR SCHOOL DISTRICTS

14.17.023 (c). The amount per ADM or supplemental equalization aid is calculated as the amount equal to the average municipal appropriation (tax contribution) per pupil in average daily membership for school operating costs in the City & Borough school districts in the prior fiscal year.

STATE OF ALASKA
THE LEGISLATURE

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

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

March 2, 1981

SUBJECT: Appropriation to Unincorporated
Communities

TO: Representative Ben F. Grussendorf
Chairman
House Community and Regional Affairs
Committee

FROM: Billy G. Berrier *BGB*
Director
Division of Legal Services

I have read Mr. Chenoweth's memorandum to you on this subject and agree with his conclusions.

The constitutional problem could be substantially mitigated and the statutory problem eliminated if the appropriation were not through AS 29.89.050 but distributed equally to recipients of state aid under that section. If that is desired I would suggest the following language:

"Section 3. The sum of \$780,000 is appropriated from the general fund to the Department of Community and Regional Affairs for distribution in equal shares to each native village government entitled to state aid under AS 29.89.050."

This would not be free from constitutional question. An argument can be made that such a direct appropriation violates the prohibition against local or special acts if a general act can be made applicable contained in sec. 19, Article II of the constitution. It is my opinion that appropriations are by their very nature special acts; that there is no requirement that appropriations be pursuant to enabling substantive law and that the appropriation suggested would be constitutional.

BGB:blg

Alaska MUNICIPAL League

TELEPHONES
(907) 586-1325
586-6526

204 N. FRANKLIN ST.
JUNEAU, ALASKA 99801

March 11, 1981

to: House Community & Regional Affairs Committee
from: Ginny Chitwood, AML Executive Director *g.c.*
re: SB 125 - Supplemental Appropriation

If the committee adopts the language suggested by Berrier for distribution of additional funds to native village governments, each would receive about \$13,000 in supplemental funds, raising the FY 81 entitlement for each to about \$34,000. In order to correct the inequity between the native village governments and the small incorporated communities that would be created by that language, please consider the following additional amendments:

Change amount in Section 1 of SB 125 from \$18,400,000 to \$18,650,000.

add a new section:

relates to
HB 373 *HB 374*
Sec. 29.95.020. Qualification for minimum payment. (a) is amended to read:

A municipality qualifying for an entitlement under AS 29.88 or AS 29.89 shall receive a minimum payment of \$34,000 [\$25,000] plus an area cost-of-living differential for each fiscal year if

(1) the municipality has conducted a regular election under AS 29.28.010 - 29.28.050 during the fiscal year preceding the year for which payment of an entitlement is authorized by AS 29.88 or AS 29.89 and has reported the results of the election to the commissioner of the Department of Community and Regional Affairs;

(2) regular council meetings are held in the municipality in accordance with the requirements of AS 29.23.210 during the fiscal year preceding the year for which payment of an entitlement is authorized by AS 29.88 or AS 29.89 and a record of the proceedings is maintained;

(3) a municipal budget has been adopted for the fiscal year during which payment of an entitlement is authorized by AS 29.88 or AS 29.89 and an audit or financial statement for the preceding fiscal year has been prepared and furnished to the Department of Community and Regional Affairs in accordance with AS 29.23.560(a); and

(4) local ordinances adopted by the governing body of the municipality have been codified in accordance with AS 29.48.180.

Communities that would benefit from this amendment are:
Hydaburg, Klawock, Akhiok; Akiak, Akutan, Aleknagik, Allakaket, Anaktuvuk Pass, Anderson, Anvik, Brevig Mission, Chefor-nak, Chevak, Clark's Point, Deering, Diomedea, Eagle, Eek, Ekwook, Elim, Fortuna Ledge, Gambell, Golovim, Goodnews Bay, Grayling, Holy Cross, Hooper Bay, Hughes, Kachemak, Kaktovik, Kaltag, Kasaan, Kiana, Kivalina, Kobuk, Kotlik, Koyuk, Koyukuk, Kupreanof, Kwethluk, Larsen Bay, Manokotak, Mekoryuk, Napakiak, Napaskiak, Newhalen, New Smydahok, Newtok, Nightmute, Nikolai, Nondalton, Noorvik, Nuiqsut, Old Harbor, Ouzinkie, Pilot Station, Platinum, Point Hope, Port Alexander, Port Lions, Quinhagak, Ruby, Russian Mission, Saint Michael, Savoonga, Saxman, Scammon Bay, Selawik, Shageluk, Sheldon Point, Shishmaref, Shungnak, Stebbins, Tenakee Springs, Togiak, Toksook Bay, Tununak, Upper Kalskag, Wainwright, Wales, and White Mountain.

cc: Senator Dankworth
Dept. of C&RA

STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, Governor

POUCH B
JUNEAU, ALASKA 99811.
PHONE: (907) 465-4700

March 25, 1981

The Honorable Sam Cotton
House Finance Committee
Pouch V
Juneau, Ak 99811

Dear Representative ~~Sam~~ Cotton:

RE: FISCAL IMPACT OF CSSB 125

At the meeting of the House Finance committee, on March 24, 1981, you, and several members of the committee requested that this agency put together some information about the fiscal impact of a committee substitute for Senate Bill 125 and the committee substitute for House Bill 4. This information was to show impact on individual municipalities, and, also to show the results of those individual municipalities' intentions to reduce local taxes.

The attached chart shows the estimated residential property tax revenues generated by the taxing jurisdictions within the state. It is the computation of real property taxes used in the preparation of a fiscal note for House Bill 4. Additionally, the chart shows the reductions in those amounts resulting from some municipalities' following through with their intentions to reduce property taxes should Senate Bill 125 be adopted. That chart indicates residential property tax reductions of \$19,207,176 and sales tax reductions of \$4,410,778.

Only five communities have provided information which can be translated into dollar figure reductions as shown on the chart, however, we believe it is reasonable to assume that other municipalities would follow through with similar types of tax reductions if the bill were signed into law.

I hope this information is satisfactory for your needs.

Sincerely,



Lee McAnerney
Commissioner

Enclosure

**REAL PROPERTY TAX
(RESIDENTIAL REVENUES ONLY)**

*BOROUGH	TOTAL ESTIMATED REVENUES - 1981	ESTIMATED REDUCTIONS (SB 125)	ESTIMATED REVENUES REMAINING
ANCHORAGE	\$ 55,199,700	16,007,913	39,191,787
BRISTOL BAY	52,972		
FAIRBANKS N.S. BOROUGH	9,931,236	1,775,779	8,155,457
HAINES BOROUGH	108,386		
CITY & BORO OF JUNEAU	4,176,135	1,300,302	2,875,833
KENAI PEN. BORO.	4,213,837		
KETCHIKAN STUY. BORO	2,046,164		
KODIAK ISLAND BORO	1,290,423	123,182	1,167,241
MAT-SU BOROUGH	2,737,150		
NORTH SLOPE BORO	131,352		
CITY & BORO OF SITKA	371,831		
CITIES			
CORDOVA	293,460		
CRAIG	32,549		
DILLINGHAM	107,511		
KING COVE	13,064		
NENANA	24,903		
NOME	298,762		
PELICAN	8,977		
PETERSBURG	298,962		
SKAGWAN	119,454		
UNALASKA	27,508		
VALDEZ	270,404		
WRANGELL	286,577		
YAKUTAT	19,901		

NOTE: IF SB 125 WERE ADOPTED, THE CITY OF FAIRBANKS WOULD ELIMINATE ITS SALES TAX;

AN ESTIMATED 1981 REVENUE OF \$ 4,410,778.

* BOROUGH FIGURES INCLUDE REVENUES OF CITIES LOCATED WITHIN THOSE BOROUGH.