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Alaska MUNICIPAL League

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JUNEAU, ALASKA 99801

To: Representative Peter Goll, Chairman
Members of the House Community and Regional Affairs Committee

From: Scott A. Burgess, Executive Director 

Date: February 26, 1986

Subject: HB 558 - Prior Year Data for Revenue Sharing and Municipal Assistance

On behalf of the Alaska Municipal League, we support HB 558. While the legislation does not address the level of funding for the revenue sharing and municipal assistance programs, top AML priorities, it would make the best of the funding that is appropriated by the Legislature for those programs.

This legislation is based on the recommendations of the Governor's Shared Revenue Task Force, outlined in their report of December 9, 1985. As proposed, the legislation would appear to allow the distribution of funds in a more timely manner providing a greater degree of predictability in the level of funding, and getting the money out to the municipalities more quickly to provide for needed municipal services. Basically, this is done by basing the entitlement formula on earlier data as to population, taxes etc.

On behalf of the League and the Task Force members, I would like to thank the Governor, Commissioner Notti, Deputy Commissioner Smith, Deputy Director (MRAD) Doug Griffin and Jim Plasman for the work that resulted in the report and this piece of legislation, and for working with the Alaska Municipal League prior to submitting legislation which directly affects our membership.

Thank you.

Prosky

*7/28
Jin*

Original sponsor: Rules/governor

1 IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 558 (CSRA)
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 FOURTEENTH LEGISLATURE - SECOND SESSION
5 A BILL

6 For an Act entitled: "An Act relating to time periods to be used for
7 administering the tax equalization program and the
8 municipal assistance program; and providing for an
9 effective date."

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

11 * Section 1. AS 29.60.010 is amended to read:

12 Sec. 29.60.010. STATE EQUALIZATION OF TAX RESOURCES FOR MUNICI-
13 PAL SERVICES. (a) During each fiscal year the department shall
14 compute an equalization entitlement for municipal services provided by
15 a taxing unit for payment the following fiscal year.

16 (b) The equalization entitlement computed for a taxing unit is
17 based on the population, relative ability to generate revenue, and
18 local tax burden of the taxing unit and is determined by the applica-
19 tion of the formula

20 Entitlement = P x R

21 where P = population, and

22 R = millage rate equivalent, determined by dividing the
23 sum of the locally generated revenue of the taxing unit by one-tenth
24 of one percent of the full and true value of assessed property of the
25 taxing unit determined under AS 29.60.030(d); however, the per capita
26 property value used under this subsection may not be less than 15
27 percent of the statewide average per capita full and true assessed
28 property value.

29 (c) For purposes of this section, locally generated revenue

Introduced: 2/10/86
Referred: Community & Regional
Affairs and Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 HOUSE BILL NO. 558

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTEENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to ^{A TIMETABLE FOR} revenue sharing and municipal
7 assistance; and providing for an effective date."

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

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13 taxing unit for payment the following fiscal year.

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16 local tax burden of the taxing unit and is determined by the applica-
17 tion of the formula

18 Entitlement = P x R

19 where P = population, and

20 R = millage rate equivalent, determined by dividing the sum
21 of the locally generated revenue of the taxing unit by one-tenth of
22 one percent of the full and true value of assessed property of the
23 taxing unit determined under AS 29.60.030(d); however, the per capita
24 property value used under this subsection may not be less than 15
25 percent of the statewide average per capita full and true assessed
26 property value.

27 (c) For purposes of this section, locally generated revenue

28 (1) includes

29 (A) the actual revenue derived from the levy and

1 collection of local taxes in the taxing unit for municipal ser-
2 vices [DURING THE PRECEDING FISCAL YEAR OF THE TAXING UNIT];

3 (B) motor vehicle payments received by the municipal-
4 ity [DURING THE PRECEDING FISCAL YEAR] under AS 28.10.431;

5 (C) revenue from fees, rentals, leases, penalties,
6 licenses or permits received [DURING THE PRECEDING FISCAL YEAR]
7 by the municipality for a function or service over which it has
8 control, including revenues derived from parks and recreation
9 services, mass transit, offstreet parking, and garbage and solid
10 waste disposal services;

11 (D) special assessments received [DURING THE PRECEDING
12 FISCAL YEAR]; and

13 (E) payments received by a municipality from a utility
14 that are in place of taxes levied and collected by the municipal-
15 ity;

16 (2) excludes

17 (A) revenue derived from the levy and collection of
18 municipal taxes and appropriated for the operating expenses and
19 debt service of utilities;

20 (B) revenue from interest earned on investments and
21 from the sale and lease of land or equipment; and

22 (C) all other revenue from whatever service derived;

23 (3) is calculated on the basis of the actual revenue re-
24 ceived during the fiscal year of the taxing unit preceding the year in
25 which the department's determination of the millage rate equivalent is
26 made under AS 29.60.030.

27 * Sec. 2. AS 29.60.030(a) is amended to read:

28 (a) The department may require a municipality to return a certi-
29 fication, signed by the municipal treasurer or manager and the mayor,

1 that provides an estimate of the locally generated revenue received by
2 the municipality during the [PRECEDING] fiscal year preceding the year
3 in which the department's determination of the millage rate equivalent
4 is made under (c) of this section.

5 * Sec. 3. AS 29.60.030(c) is amended to read:

6 (c) As early as possible, but not later than January [DECEMBER]
7 15 of each year, the department shall make a [FINAL] determination of
8 the millage rate equivalent of each taxing unit to use to compute and
9 distribute equalization entitlements under AS 29.60.010 -- 29.60.080
10 for the following state fiscal year. The department shall base the
11 determination on audits, financial statements, and other financial
12 reports prepared and submitted by a municipality. The department
13 shall adjust the locally generated revenue reported by a municipality
14 to exclude the municipal revenue claimed that does not qualify for
15 inclusion in or recognition as locally generated revenue for municipal
16 purposes under AS 29.60.010(c)(1). The adjustment must [SHALL] be
17 made by deducting from total revenue claimed by the municipality the
18 amount of the department's estimate of revenue that is not recognized
19 for municipal purposes.

20 * Sec. 4. AS 29.60.040 is amended to read:

21 Sec. 29.60.040. REPORTS. A payment of an equalization entitle-
22 ment may not be made to a municipality under AS 29.60.010 -- 29.60.080
23 until the municipality has submitted its certificate of estimated
24 revenue and its financial report to the department for the fiscal year
25 preceding the year in [FOR] which the department's determination of
26 the millage rate equivalent is made under AS 29.60.030 [EQUALIZATION
27 ENTITLEMENT IS SOUGHT], together with the municipality's [A? budget
28 for the [MUNICIPALITY'S CURRENT] fiscal year for which an entitlement
29 is sought. The financial report must [SHALL] include a listing of

1 general revenue collected from taxes levied and assessed and any other
2 revenue that, in the opinion of the municipal officials, is eligible
3 for inclusion in computations of the locally generated revenue of the
4 taxing unit.

5 * Sec. 5. AS 29.60.290(a) is amended to read:

6 (a) A municipality qualifying for an entitlement under AS 29.-
7 60.010 -- 29.60.080 or 29.60.100 -- 29.60.180 shall receive a minimum
8 payment of \$25,000 plus an area cost-of-living differential for each
9 fiscal year if

10 (1) the municipality has [BEEN] conducted a regular elec-
11 tion during the fiscal year preceding the year in [FOR] which the
12 department's determination of the municipality's millage rate equiva-
13 lent is made under AS 29.60.030 [PAYMENT OF AN ENTITLEMENT IS AUTHOR-
14 IZED BY AS 29.60.010 -- 29.60.080 or 29.60.100 -- 29.60.180] and has
15 reported the results of the election to the commissioner;

16 (2) regular meetings of the governing body are held in the
17 municipality during the fiscal year preceding the year in [FOR] which
18 the department's determination of the municipality's millage rate
19 equivalent is made under AS 29.60.030 [PAYMENT OF AN ENTITLEMENT IS
20 AUTHORIZED BY AS 29.60.010 -- 29.60.080 or 29.60.100 -- 29.60.180] and
21 a record of the proceedings is maintained;

22 (3) a municipal budget has been adopted for the fiscal year
23 during which payment of an entitlement is authorized by AS 29.60.-
24 010 -- 29.60.080 or 29.60.100 -- 29.60.180 and an audit or financial
25 statement for the [PRECEDING] fiscal year preceding the year in which
26 the department's determination of the municipality's millage rate
27 equivalent is made under AS 29.60.030 has been prepared and furnished
28 to the department in accordance with AS 29.20.640(a); and

29 (4) local ordinances adopted by the municipality have been

1 codified in accordance with AS 29.25.050.

2 * Sec. 6. AS 29.60.350(b) is amended to read:

3 (b) The department shall distribute money from the municipal
4 assistance fund to each municipality on [OR] an annual basis as pro-
5 vided in AS 29.60.360 and 29.60.370. A municipality may not receive
6 payment until it submits to the department a resolution approved by
7 the governing body of the municipality that requests the money. Dis-
8 tribution of money from the municipal assistance fund to all munici-
9 palities must [A MUNICIPALITY WITH A FISCAL YEAR BEGINNING ON JANUARY
10 1 SHALL] be made on February 1 of the state fiscal year for which the
11 appropriation to the fund is made. [DISTRIBUTION OF MONEY FROM THE
12 MUNICIPAL ASSISTANCE FUND TO ALL OTHER MUNICIPALITIES SHALL BE MADE ON
13 JUNE 1 OF THE STATE FISCAL YEAR FOR WHICH THE APPROPRIATION TO THE
14 FUND IS MADE.] A municipality that incorporates after December 31 of
15 a state fiscal year is not eligible for a distribution under this
16 section until the following state fiscal year.

17 * Sec. 7. AS 29.60.030(b) is repealed.

18 * Sec. 8. Notwithstanding the provisions in secs. 1 -- 7 of this Act,
19 the Department of Community and Regional Affairs and municipalities seeking
20 payment from the tax equalization account for the state fiscal year ending
21 June 30, 1987 shall follow the procedures set out in AS 29.60 before amend-
22 ment by this Act. The Department of Community and Regional Affairs shall
23 follow the deadlines and procedures established by this Act for the state
24 fiscal year ending June 30, 1988.

25 * Sec. 9. This Act takes effect July 1, 1986.

HOUSE COMMITTEE REPORT

2/28

(7)

Date referred: 2/10/86

FURTHER REFERRALS: FINANCE

DATE: 2-26-86

COMMUNITY AND
The REGIONAL AFFAIRS Committee has considered HB 558

"An Act relating to revenue sharing and municipal assistance; and providing for an effective date."

and recommends:

- do pass
- do not pass
- do pass with attached amendment(s)
- no recommendation
- replace with CS HB 558 CRA same title
- new title

and recommends DO PASS

further referral to the _____ Committee

- and attaches:
- letter of intent
 - first fiscal note
 - new fiscal note
 - zero fiscal note

SIGNING DO PASS:

SIGNING OTHER RECOMMENDATIONS:

Nick E. ...
Max ...
Bill & ...
Watt Fumore
ALMA MARROU
Peter ...
F. Kay Wallis

Peter ...
 Chairman

STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

February 26, 1986

POSITION PAPER

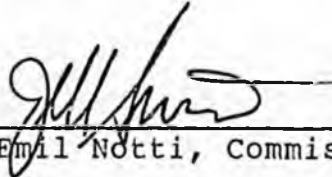
RE: House Bill 558

SPONSOR: Rules Committee by request of the Governor

PROGRAM EFFECTS: This bill would alter procedures for collection of data and calculation of revenue sharing entitlements and would allow earlier disbursement of entitlements to municipalities and other recipients of revenue sharing and municipal assistance.

DEPARTMENTAL POSITION: The department strongly supports this legislation. The department worked closely with the Governor's Task Force on State Shared Revenues which recommended this legislation to the Governor. The legislation would have two major benefits for municipalities and other recipients of assistance under these programs. First, it would provide greater predictability to the entitlement process. Currently, a municipality must plan its budget without an accurate idea of its entitlement for the budget year. Under the proposed legislation, the department will have the necessary municipal data to provide relatively accurate estimates to communities for budget preparation based upon proposed or adopted levels of appropriation. Second, the proposed legislation will allow the department to disburse funds much earlier in the fiscal year than is currently the practice. Under the current system, a prepayment of about half the entitlement is made in September or October, with a final payment ideally in March. Under the proposed system, payments could be made as early as the first or second week in July of the new fiscal year, giving municipalities additional flexibility in fiscal affairs as well as the opportunity to earn interest on the funds.

The legislation would improve the program administratively by utilizing verified data elements in entitlement calculations instead of estimates as is now the practice. By spreading the revenue sharing payment process out over three years (the year of data collection, the year of calculation and the year of payment) the program will reduce errors due to incomplete or inaccurate information resulting from overly restrictive deadlines.



Emil Notti, Commissioner

BILL SHEFFIELD, GOVERNOR

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

949 E. 36TH AVENUE, SUITE 400
ANCHORAGE, ALASKA 99508
PHONE: (907) 563-1073

STATE OF ALASKA 1986 LEGISLATIVE SESSION
FISCAL NOTE

Revision Date: 2/6/86

REQUEST

Bill/Resolution No.: HB 558
 Title: An act relating to revenue sharing & municipal assistance; & providing for an effective date.
 Sponsor: Rules/Governor
 Requestor: _____
 Date of Request: _____

FISCAL DETAIL

Agency Affected: _____
 BRU: Municipal Revenue Sharing

 Components: State Revenue Sharing & Municipal Assistance

EXPENDITURES/REVENUES : (Thousands of Dollars)

OPERATING	FY 86	FY 87	FY 88	FY 89	FY 90	FY 91
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
---------	--	--	--	--	--	--

FUNDING : (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS :

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

ANALYSIS : Attach a separate page if necessary

Prepared by: James H. Plasman *James H. Plasman* Phone: 465-4750
 Division: Municipal & Regional Assistance Date: 2/6/86

Approved by Commissioner: *Ann Tvedt* Date: 2/6/86
 Agency: Community & Regional Affairs

Distribution (by Agency preparing fiscal note):
 Legislative Finance
 Legislative Sponsor
 Requestor
 Office of Management and Budget
 Impacted Agency(ies)

STATE OF ALASKA
THE LEGISLATURE

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

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

February 27, 1986

SUBJECT: Municipal Assistance
(CSHB 558(C&RA))

TO: Representative Peter Goll, Chair
Community and Regional Affairs Committee

FROM: Tamara Brandt Cook *TBC*
Director
Division of Legal Services

Here is the CSHB 558(C&RA) you requested making no change to the body of the original bill, but changing the title to "An Act relating to the time table for revenue sharing and municipal assistance; and providing for an effective date." I note that the term "revenue sharing", while in common usage, does not actually appear in the statutes with reference to the municipal assistance program involved in this bill. For this reason a better title for this bill might be: "An Act relating to time periods to be used for purposes of administering certain programs of state aid to municipalities; and providing for an effective date." This title is much more narrow than the original title of the bill, which I understand is the reason your committee adopted a title change.

In addition, section 8 of the bill seems confusing because it contains a reference to the tax equalization account and yet applies to provisions in section 1 - 7 of the Act. The provision in section 6 has to do with the municipal assistance program, not the tax equalization account. It appears to me that all that is being achieved in section 8 is a delayed effective date. If that is the case, why not delete section 8 and simply provide for an effective date of July 1, 1987 in what is now section 9?

I am providing you with a final CS exactly as you requested it, since the committee has passed the bill out. These minor problems can surely be addressed elsewhere in the progress of this bill, but I wanted to point them out for your information.

TBC:mkr
m3/087

Enclosure

Municipal Assistance

BILL SHEFFIELD
GOVERNOR

CS
2/10



STATE OF ALASKA
OFFICE OF THE GOVERNOR
JUNEAU

HB 558

The Honorable Ben Grussendorf
Speaker of the House
Alaska State Legislature
P.O. Box V
Juneau, AK 99811

Dear Representative Grussendorf:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill relating to revenue sharing and municipal assistance. The bill amends sections of AS 29.60 to compute municipal revenue sharing entitlements, and to distribute revenue sharing and municipal assistance, on a new timetable.

Each year, the Alaska legislature appropriates money for municipal revenue sharing, known as "equalization entitlements," to be distributed in the following state fiscal year. Equalization entitlements are the product of multiplying a municipality's millage rate equivalent by the municipality's population. AS 29.60.010(b). Two factors used in determining the millage rate equivalent are the municipality's locally generated revenue and property values. AS 29.60.010(c). A municipality's locally generated revenue and full and true assessed property value in one year are the foundation for computing the municipality's equalization entitlement for the next state fiscal year. However, the current system for determining revenue sharing does not give municipalities sufficient opportunity to plan ahead; a municipality must plan its budget in advance without an accurate idea of its entitlement for the following fiscal year.

Two time periods underly the existing timetable for determining entitlements and distributing payments: (1) the municipal fiscal year from which the locally generated revenue and full and true assessed property value are

derived, and (2) the succeeding state fiscal year in which both the computation and distribution of entitlements takes place. In its December 9, 1985 report, the Governor's Task Force on State Shared Revenues requested that the latter functions be separated into two years, so that computation of entitlement is done in the state fiscal year before the distribution of payments. This is informally described as the "prior year data" basis for handling revenue sharing entitlements.

To implement the prior year system, this bill amends various sections of AS 29.60 to reflect three relevant time periods: the municipal fiscal year from which revenue and property value data is collected, the state fiscal year of entitlement computation, and the state fiscal year of entitlement payment. With the computation of entitlement occurring in the fiscal year before payment, the department will be able to distribute entitlements sooner each fiscal year.

Section 1 of the bill amends AS 29.60.010(a) to reflect that computation of an equalization entitlement occurs in the state fiscal year before the fiscal year of payment. AS 29.60.010(c) is amended to state that a municipality's locally generated revenue is calculated on the basis of revenue received during the municipal fiscal year preceding the year in which the department determines the millage rate equivalent. Section 2 makes a similar change to AS 29.60.030(a).

Because the prior year system splits computation and distribution of revenue sharing into two state fiscal years, there is no longer a need for municipalities to submit preliminary data by October 15. As a result, sec. 7 of the bill repeals AS 29.60.030(b).

In sec. 3 of the bill, the deadline for the department's determination of each municipality's millage rate equivalent is changed from December 15 to January 15 of each year. AS 29.60.030(c). That statute is also amended to state that distribution of equalization entitlements occurs the state fiscal year following the January 15 computation.


AS 29.60.040 sets out the municipal reports required before payment of an equalization entitlement. Section 4 of the bill amends the statute to reflect that a municipality's financial reports should cover the fiscal year preceding the state fiscal year in which the department computes the millage rate equivalent. The municipality must submit a budget for the fiscal year for which an entitlement is sought. AS 29.60.040.

Additional requirements are currently placed on a municipality in order to qualify for revenue sharing. AS 29.-60.290. Section 5 of the bill amends AS 29.60.290(a)(1) and (2) to require that a regular election and regular meetings of the municipal governing body be held in the year preceding the year in which the department computes the millage rate equivalent. As current law requires, the municipal budget must cover the year that the entitlement will be paid, but the requisite audit or financial statement from the municipality covers the year before the department's determination of the millage rate equivalent. AS 29.60.290(a)(3).

Section 6 of the bill amends the timetable for payment of municipal assistance under AS 29.60.350. AS 29.60.350(b) currently provides two different deadlines for payment of municipal assistance depending on a municipality's fiscal year. The statute is amended to set a single date, February 1, as the deadline, instead of February 1 or June 1. AS 29.60.350(b).

Section 8 of the bill provides for a transition between the current system and the new prior year system. The existing timetable for computation and distribution would be followed in FY 1987, but the bill's new timetable would apply to FY 1988. The switch to a prior year system will require the use of the same locally generated revenue data in two consecutive fiscal years, which is unavoidable. Section 9 of the bill provides for a July 1, 1986 effective date, giving the department the authority to prepare in FY 1987 for implementation of the new system.

Sincerely,



Bill Sheffield
Governor

2/10

STATE OF ALASKA 1986 LEGISLATIVE SESSION FISCAL NOTE

Revision Date : 2/6/86

REQUEST

Bill/Resolution No. : _____
Title : An act relating to revenue sharing
& municipal assistance; & providing
for an effective date.
Sponsor : Rules/Governor
Requestor : _____
Date of Request : _____

FISCAL DETAIL

Agency Affected : _____
BRU : Municipal Revenue Sharing

Components : State Revenue Sharing &
Municipal Assistance

EXPENDITURES/REVENUES : (Thousands of Dollars)

OPERATING	FY 86	FY 87	FY 88	FY 89	FY 90	FY 91
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
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REVENUE						
---------	--	--	--	--	--	--

FUNDING : (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS :

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

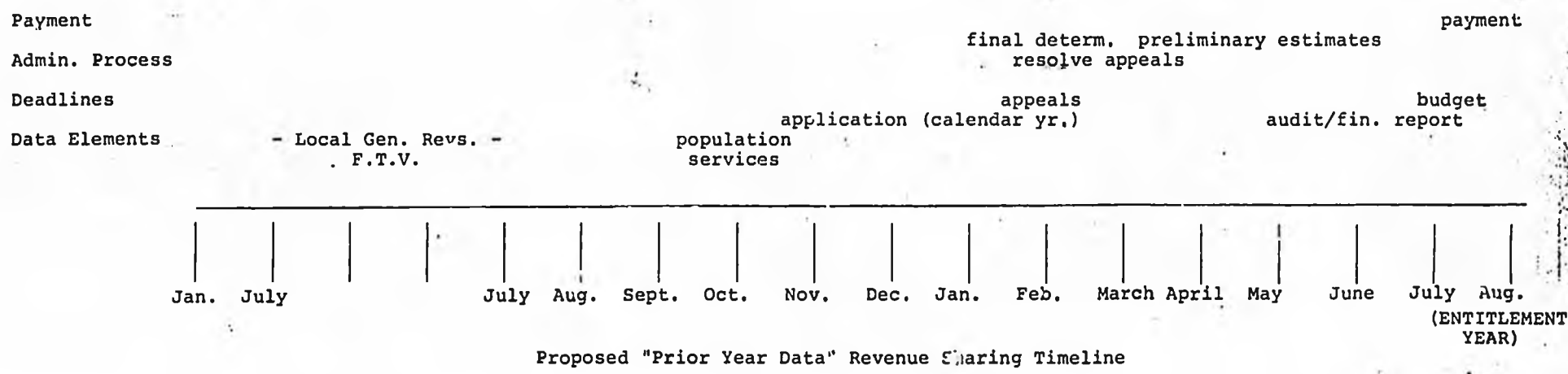
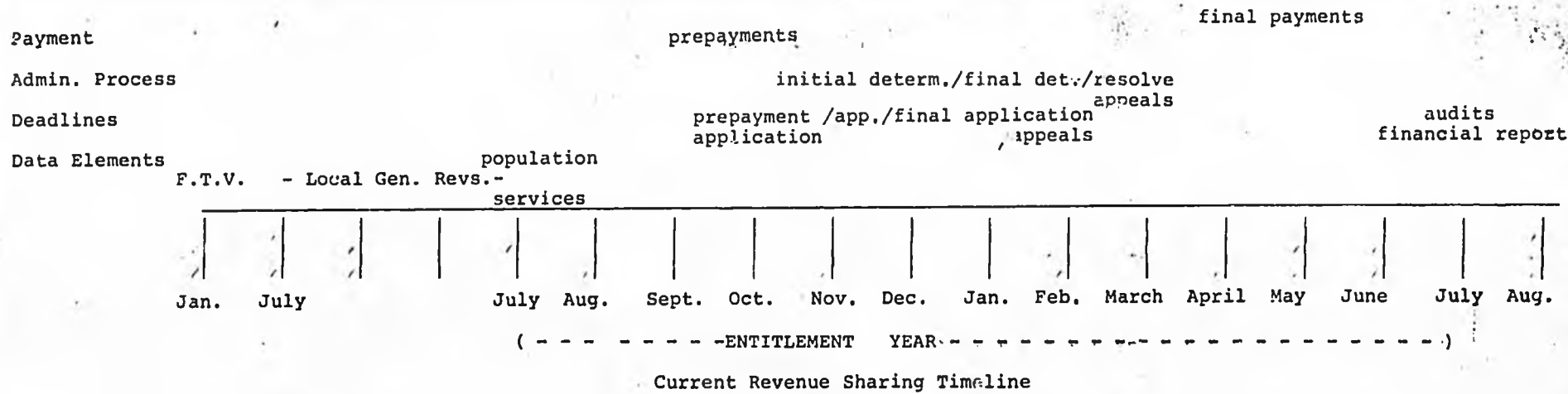
ANALYSIS : Attach a separate page if necessary

Prepared by : James H. Plasman *James H. Plasman* Phone : 465-4750
Division : Municipal & Regional Assistance Date : 2/6/86

Approved by Commissioner : _____ *James H. Plasman* Date : 2/6/86
Agency : Community & Regional Affairs

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)



● **Governor's
Task Force on
State Shared
Revenue**

● **Final Report**
December 9, 1985

Bill Sheffield, Governor

● **Emil Notti, Commissioner**
Department of Community and Regional Affairs

GOVERNOR'S TASK FORCE
ON STATE SHARED REVENUE
FINAL REPORT
AND RECOMMENDATION

DECEMBER 9, 1985

STATE OF ALASKA
BILL SHEFFIELD, GOVERNOR
DEPARTMENT OF COMMUNITY
AND REGIONAL AFFAIRS
EMIL NOTTI, COMMISSIONER

MEMBERS OF THE TASK FORCE ON STATE SHARED REVENUES

Emil Notti, Commissioner (Chair)
Alaska Department of Community and Regional Affairs
Juneau, Alaska

Jeff Smith, Deputy Commissioner (Acting Chair)
Alaska Department of Community and Regional Affairs
Juneau, Alaska

Scott Burgess, Executive Director
Alaska Municipal League
Juneau, Alaska

The Honorable George Carte'
Mayor of the City of Palmer
Palmer, Alaska

The Honorable Jack Coghill
Alaska State Senate
Nenana, Alaska

The Honorable John Dapceovich
Former Mayor of the City and Borough of Sitka
Sitka, Alaska

The Honorable Frank Ferguson
Alaska State Senate
Kotzebue, Alaska

Robert Heath, Former Commissioner
Alaska Department of Revenue
Juneau, Alaska

The Honorable Tony Knowles
Mayor of the Municipality of Anchorage
Anchorage, Alaska

The Honorable Justin Maille
Former Mayor of the City of Soldotna
Soldotna, Alaska

Peter McDowell, Former Director
Governor's Office of Management and Budget
Juneau, Alaska

Bill Miller, President
Dot Lake Village Council
Dot Lake, Alaska

The Honorable Mike Miller
Alaska State House of Representatives
North Pole, Alaska

The Honorable Jonathon Solomon
Former Mayor of the City of Fort Yukon
Fort Yukon, Alaska

The Honorable Bill Walley
Mayor of the City of Fairbanks
Fairbanks, Alaska

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EXECUTIVE SUMMARY

The Task Force on State Shared Revenues held its first meeting on May 11, 1984 "to assess the present and future distribution of State-shared revenues for local governments". During the course of its deliberations, the Task Force examined the following basic issues in relation to the State Revenue Sharing and Municipal Assistance Programs:

1. Formula modification;
2. Increased predictability of entitlements;
3. Consolidation of programs;
4. Clarification of health facility definition;
5. Treatment of unincorporated communities; and
6. Raising of minimum municipal entitlements.

The Task Force makes the following recommendations in regard to these issues:

1. Formula modification: recommend no change.
2. Increased predictability: recommend legislation and administrative changes to utilize prior year data in entitlement calculation.
3. Consolidation of programs: accomplished, in part, by Chapter 74, SLA 1985.
4. Clarification of health facility definition: accomplished by Chapter 74, SLA 1985.
5. Treatment of unincorporated communities: amendment of Aid to Unincorporated Communities accomplished by Chapter 74, SLA 1985, other issues left to Governor's Task Force on State/Federal/Tribal Relations.
6. Raising of minimum entitlements: recommend no change.

I. INTRODUCTION

The Governor's Task Force on State Shared Revenues was created by Governor Sheffield in response to requests from the Alaska Municipal League and Alaska Conference of Mayors to study the problems faced by local governments due to declining revenues and increasing costs. The first meeting was held in Juneau on May 11, 1984 with the stated purpose: "to assess the present and future distribution of State-shared revenues for local governments". The Task Force was chaired by the Commissioner of the Department of Community and Regional Affairs, Emil Notti, and originally included the following members:

Robert Heath, Commissioner of the Department of Revenue
Peter McDowell, Director of the Office of Management and Budget

The Honorable Jonathon Solomon, Mayor of the City of Fort Yukon

The Honorable Bill Walley, Mayor of the City of Fairbanks
The Honorable John Dapceovich, Mayor of the City and Borough of Sitka

The Honorable Justin Maille, Mayor of the City of Soldotna
Bill Miller, President of the Dot Lake Village Council
The Honorable Mike Miller, Alaska State House of Representatives

The Honorable Frank Ferguson, Alaska State Senate.

Over the course of the next year, the Task Force held eight meetings to discuss a variety of issues concerning state revenue sharing issues. During the first session of the 14th Legislature, the Task Force did not meet, awaiting the outcome of the legislation introduced during the session. Among the laws passed that session was the Title 29 Revision (Chapter 74, SLA 1985), in which the Legislature addressed some of the issues under consideration by the Task Force. Additionally, declining revenues and later clarification by the Conference of Mayors, that the basic formulas of the programs being examined not be revised, withdrew certain issues from consideration by the Task Force. During the interim between sessions, the Task Force renewed its efforts with a reconstituted membership, which reflected some turnover as some members were added to take the place of those unable to serve further. The Task Force met again on September 4, narrowing the focus of its consideration and setting a timetable for completion of its deliberations to allow review of the report at the annual AML meeting in Fairbanks in November, before submitting the report and recommendations to the Governor. Presentations of the draft report in Fairbanks to the Municipal Finance Officers Association and Alaska Municipal League were positively received, and the report was finalized.

II. PROGRAMS OF STATE SHARED REVENUE

There are a wide variety of State revenue sharing programs which include the following:

Shared taxes such as the Amusement and Gaming Tax, the Aviation Fuel Tax, the Electric and Telephone Cooperative Tax, the Liquor License Tax, and Fisheries Tax;

Education support such as the Education Foundation Program, Cigarette Tax, Transportation Aid, School Debt Retirement Program, and Teachers Retirement Program;

The Municipal Assistance Program; and

The State Revenue Sharing Program.

Additionally, there are direct legislative grants and capital improvement projects through various State agencies. It was determined to focus on the Municipal Assistance and State Revenue Sharing programs because they were the two major general "block" funding programs. Other shared taxes were tied directly to specific tax sources and were shared on the basis of origination of tax revenues. Because educational assistance was a constitutionally mandated state service, it was felt it should not be included in considerations. Additionally, it was the subject of its own task force for review and reform.

While the State Revenue Sharing Program and the Municipal Assistance Program are both programs which share state-generated revenues with local governments, they differ in their objectives and formulas to accomplish this sharing. The Revenue Sharing program is designed to allocate financial resources in an "equitable" manner so that local public services may be provided by municipalities despite inequalities in the distribution of taxable wealth in the state. The Municipal Assistance Program, however, was designed as a property tax relief measure.

A. State Revenue Sharing Program

The Revenue Sharing program (AS 29.60.010 - .300) is actually a combination of various components which distribute funds on the basis of varied formulas. The largest is the Municipal Tax Resource Equalization Program which allocates money on the basis of a formula incorporating municipal population, locally generated revenues and property tax base. This recognizes that a community with a relatively large property tax base may raise a higher level of revenue than a similarly sized municipality with a smaller property tax base using the same tax rate. The formula is represented by $P \times R$ where P is the population and R is the millage rate equivalent which is equal to the locally generated revenues divided by one tenth of one percent of the full and true property value of the taxing unit. The product of this formula ($P \times R$) for each municipality or taxing unit divided by the sum of the formula products for all municipalities and taxing units establishes the share of the total appropriation to which that municipality or taxing unit is entitled. In this manner, tax resources are equalized, awarding relatively more money to communities with larger populations and tax burdens and relatively less to the wealthy communities with larger property tax bases. Additionally, the program provides for a minimum entitlement for municipalities of \$25,000 with a geographic location adjustment (COLA).

The State Aid for Miscellaneous Services Program provides money for roads, health facilities, volunteer fire departments and unincorporated communities on the basis of formulas which award a certain amount for each mile of road, each health facility or health facility bed, each person in the unorganized borough served by a volunteer fire department, and each unincorporated community. Additionally, these Miscellaneous Services formulas, except for Aid to Unincorporated Communities, include a geographic COLA.

The final component, which is being phased out following legislative repeal in 1983, is the Hospital Construction Assistance program, which reimbursed municipalities for 25 percent of their costs in constructing new hospitals.

B. Municipal Assistance Program

The Municipal Assistance Program (AS 29.60.350 - .370) was established to replace the Gross Business Receipts Tax Program which was repealed in January 1, 1979. The statutory authorization for the program included a guideline which states that the Legislature may appropriate for the program an amount equal to or greater than 30 percent of corporate income tax revenues. The Municipal Assistance Program distributes funds based upon a two step approach. First, all municipalities are paid a base amount, totaling about \$10.5 million, based upon what each received in FY 1978. Any remaining money is distributed on a per capita basis.

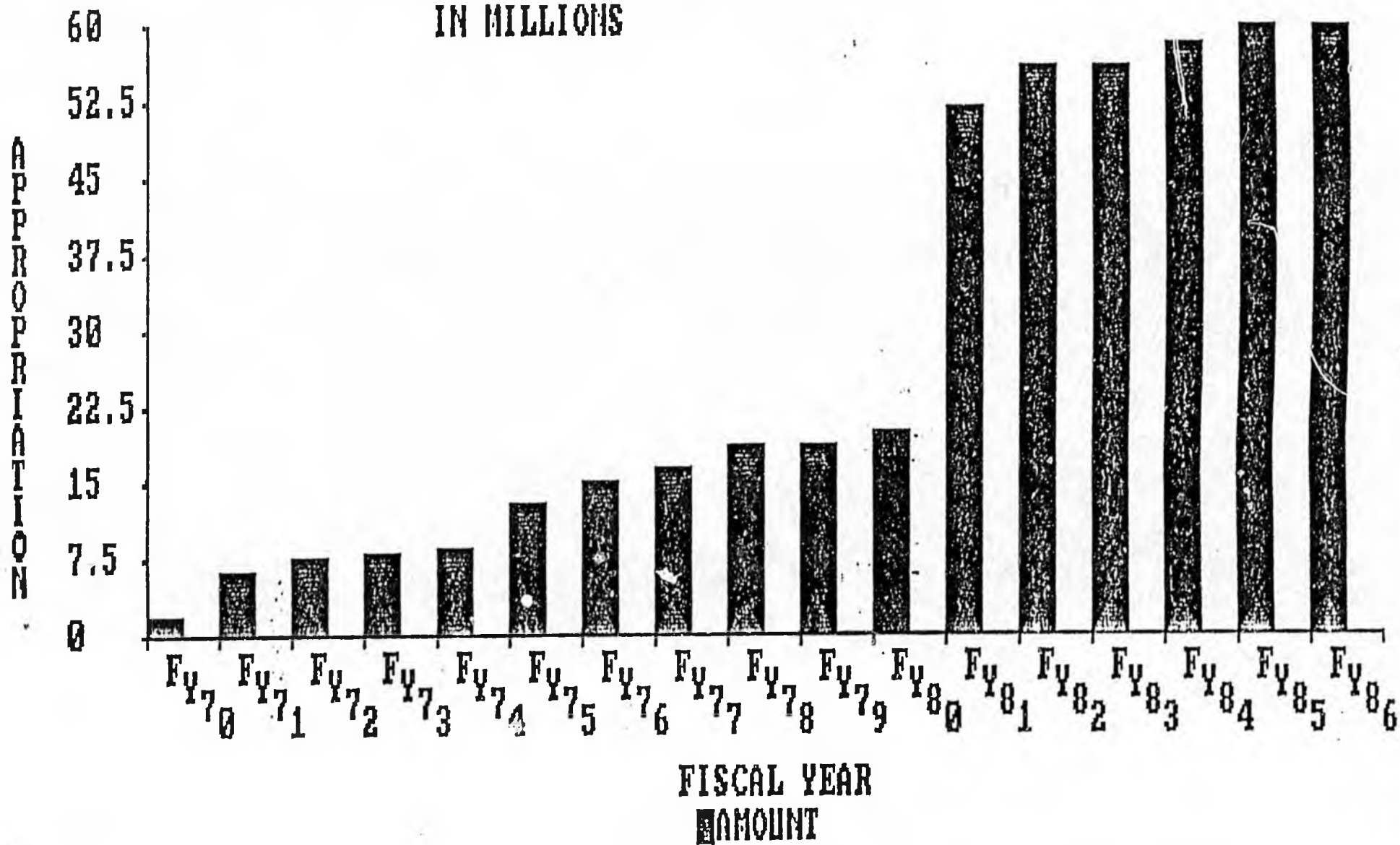
C. Program Effectiveness

It may be seen that the objectives of each program shape the formula used in the allocation process. Because the cost of provision of public services varies by geographic area, size of population and type of service, these variables are taken into account in the Revenue Sharing Program. Additionally, those relatively poor communities, as shown by their tax base, and those communities with relatively high tax burdens, as shown by their locally generated revenues compared to their tax base, receive relatively more under the equalization process. This is to assure that residents in such communities do not suffer from inadequate public services simply because their communities lack the tax resources available to other communities in the state. The Municipal Assistance Program, however, with its emphasis on tax relief through the reduction of property taxes, is based upon a per capita allocation which assures that individual tax payers in the state are treated on a fair and equal basis in this regard.

A recent report issued by the University of Alaska's Institute of Social and Economic Research, entitled "Effects of Oil Revenues on State Aid to Local Governments in Alaska" (Alaska Review of Social and Economic Conditions, September, 1983, Volume XX, No. 4), indicates that these programs have generally been effective in their stated objectives. Among the findings of this report were 1) that there had been an expansion of local government services as indicated by the increase in local government employment and borough service areas and 2) that growth in municipal tax bases and increased state aid generally resulted in a reduction in municipal property tax rates.

The following tables and graphs indicate the levels of appropriation to these two programs.

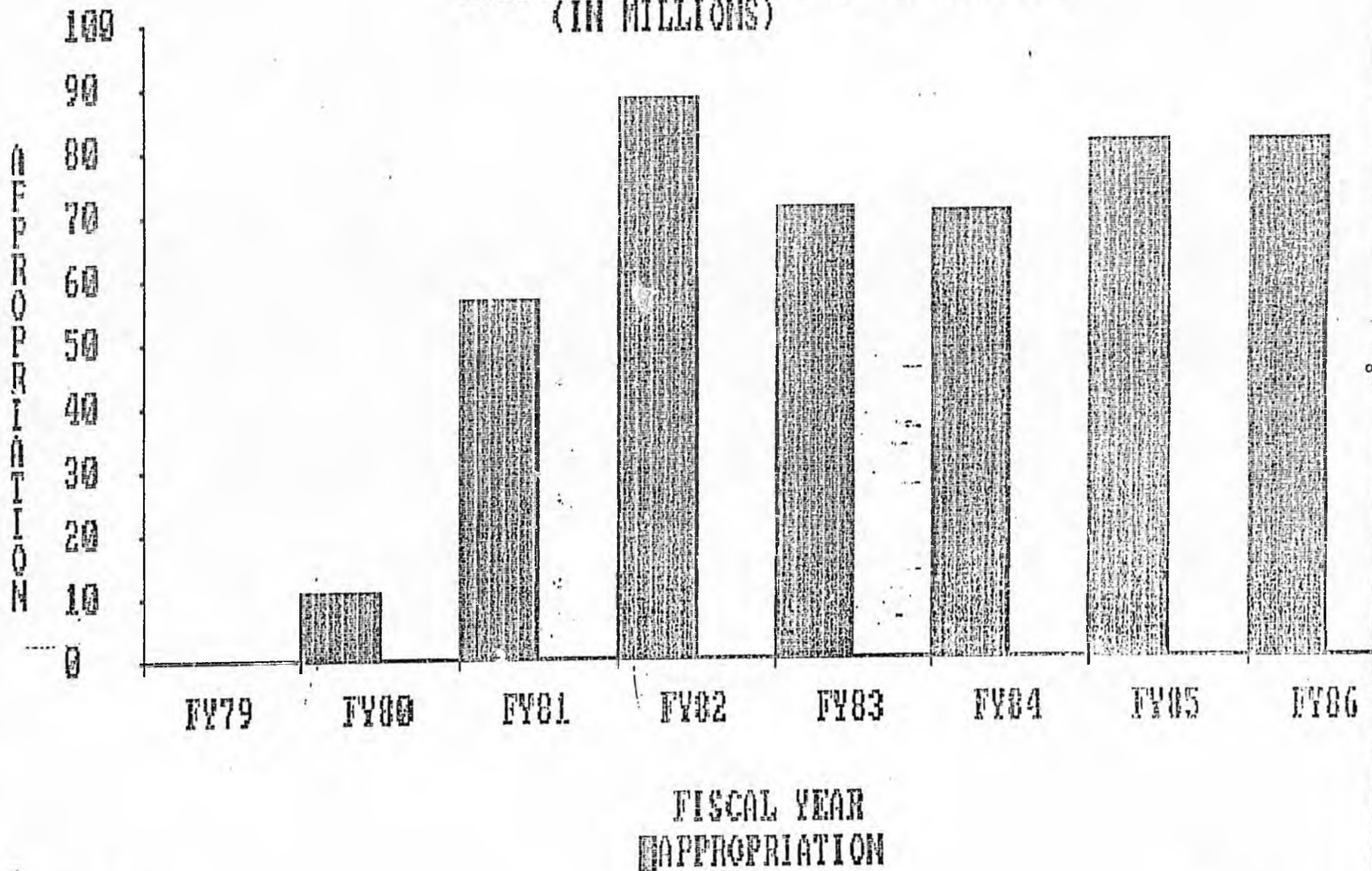
STATE REVENUE SHARING APPROPRIATIONS
IN MILLIONS



SRS APPROPRIATIONS

FY 70	2,020,000
FY 71	6,500,000
FY 72	7,500,000
FY 73	8,215,000
FY 74	8,777,000
FY 75	12,929,300
FY 76	15,130,100
FY 77	16,600,400
FY 78	18,656,800
FY 79	18,688,000
FY 80	20,236,000
FY 81	51,900,000
FY 82	55,707,600
FY 83	55,721,000
FY 84	57,950,000
FY 85	59,950,000
FY 86	59,632,200

MUNICIPAL ASSISTANCE APPROPRIATIONS
(IN MILLIONS)



*

MUNICIPAL ASSISTANCE APPROPRIATIONS

FY 78* (Gross Receipts Tax Sharing)	10,571,532
FY 79** (Gross Receipts Tax Sharing)	12,114,045
FY 80 (First year of Municipal Assistance)	11,400,000
FY 81	56,500,000
FY 82	87,947,600
FY 83	71,300,000
FY 84	70,500,000
FY 85	81,306,800
FY 86	81,306,800

NOTES:

* The amounts distributed under the former Gross Receipts Tax Sharing Program in this fiscal year formed the base amount of assistance for the Municipal Assistance Program, which went into effect in FY 80.

** This was the last year of the Gross Receipts Tax Sharing Program.

III. ISSUES CONSIDERED BY THE TASK FORCE

A. Formula Modification

A major issue of consideration by the Task Force was the modification of the formulas utilized to distribute State funds under these two programs. One source of dissatisfaction with present formulas was the perception that the Municipal Assistance Program and State Revenue Sharing Program have differing and even conflicting objectives. The Municipal Assistance was seen to have tax relief as a major objective, while Revenue Sharing was perceived to encourage increased local taxation and revenues. The Municipal Assistance statute clearly sets out the objective that payments be used for tax relief in stating that the intent of the program is "that a municipality that levies property taxes reduce those levies in reasonable proportion to the amount of increased state aid received by the municipality" (AS 29.60.370(b)). However, the encouragement of taxation by the Revenue Sharing program may be regarded more as a secondary effect of the formula used to achieve the primary objective of tax resource equalization, than as an actual objective of the program.

Nonetheless, the view was set forth by many members of the Task Force in early meetings that the primary emphasis of state-shared revenues should be tax reduction, as long as relatively high levels of state revenues were available for this purpose. Recent events have shown that the revenue forecasts made in the early 1980's predicting continued increases have not been realized, and the declines in oil revenues originally expected to occur in 1990 have been thrust upon the state in the last year. Consequently, much of the impetus for tax relief has been lost.

A danger from conflicting program objectives or effects has been revealed in the past year, with the expiration of the transitional "hold harmless" provision of the revenue sharing program. This provision, which guaranteed a municipality would not receive less under the revenue sharing program initiated in 1980 than 125 percent of what it had received under the former program, allowed the City of Fairbanks to receive almost \$2 million of its \$3 million entitlement in FY 85 under its operation. The City, which may have been simply following the dictates of the Municipal Assistance Program to reduce property taxes, now is faced by a significant shortfall in its FY 86 revenue sharing entitlement.

Early proposals for formula change centered on a per capita approach. In order to study impacts of formula changes, staff ran a variety of computer scenarios of various formula alternatives. Appendix A is a comparison of three formula options with the FY 85 base. The figures in the FY 85 base column combined estimated FY 85 State Revenue Sharing and Municipal Assistance entitlements based upon the most recent available data at the time, including the total authorized FY 85 appropriation of \$141,656,800 (SRS - \$60,350,000 and MA - \$81,306,800). Each of the three options distributed \$150,000,000, which at that time seemed a realistic appropriation level for a combined program. The options all included raising the minimum entitlement for municipalities to \$80,000 and the unincorporated community entitlement to \$40,000. They continued other Miscellaneous Services assistance (roads, health facilities and volunteer fire departments) at current levels. Option 1 distributed funds on a per capita basis with a geographic location factor (included for unincorporated communities as well). Option 3 distributed funds utilizing the current municipal tax resource equalization formula. Option 2 was a combination of the other two options, distributing half of the funds not allocated to miscellaneous services on a per capita basis and the other half by the tax resource equalization formula.

The most notable, and perhaps unsurprising, finding of these tests and the numerous others conducted, using variations of these formulas as well as other formulations, was that any change in formula will result in changes in the pattern of distribution of funds, including some significant changes for individual recipients.

Even at the increased levels of funding (about \$8.3 million over FY 85 appropriations) assumed for testing purposes, there will be "losers" and "winners" in each scenario.

A second source of impetus for modification was the desire to base payments upon a "basic needs" approach. It was felt that certain categories of "basic needs" in local government services should be identified and payments should be determined on that basis. To a great extent, this may be seen to be a return to the categorical program which the equalization program replaced in 1961. Past analysis had indicated that this categorical approach biased the program in favor of wealthier, more populous communities which could afford to provide more services than poorer, less populous ones. Further, complaints were made that local governments should make the decisions about what services should be funded at the local level, rather than have the State mandate these services through the categories chosen to be eligible to receive funding. Additionally, proving eligibility for specific categories and monitoring expenditures for eligible services placed excessive administrative burdens upon the state and local governments.

On August 14, 1985, the Alaska Conference of Mayors met in Fairbanks to discuss these and other fiscal issues of interest to local governments. It was determined at that meeting that any changes in the formulas for municipal assistance and revenue sharing were unacceptable under the current financial and political climate of the state, and this determination was subsequently transmitted to the Task Force.

The combination of these factors has led the Task Force to recommend that no change be made to the distribution formulas utilized by the Municipal Assistance and State Revenue Sharing Programs.

B. Predictability and Stability

One of the biggest complaints about the current State Revenue Sharing Program is its lack of predictability. This complaint is twofold: first, recipients do not know what the exact level of payment will be until well into their fiscal year, and secondly, the payment schedule is uncertain. This uncertainty and lack of predictability creates problems in the planning and budgeting process and general disruption of the fiscal affairs of municipalities. This problem is largely a result of the way the program is structured.

1. Current Time Table.

Revenue Sharing entitlements are determined by a variety of data elements. A municipality's population, locally generated revenues, and property values are used to determine its Municipal Tax Resource Equalization entitlement. Miles of roads, hospital and health facility beds and so on are used to determine a recipient's Miscellaneous Services entitlement. These data elements are determined as of the following dates:

Population - the July 1 immediately preceding application;

locally generated revenues - total for the municipality's fiscal year preceding the year of application;

full and true property values - the January 1 of the year preceding the calendar year of application; and

service provision dates for State Aid for Miscellaneous Services (roads and health facilities, volunteer fire departments, unincorporated communities) - in service July 1 of the year of application.

The application deadlines are as follows:

October 1 - application and budget must be postmarked as of this date to qualify for prepayment.

November 1 - application and budget must be postmarked as of this date to qualify for payment and preserve appeal rights.

December 1 - application and budget must be postmarked as of this date to qualify for payment, but appeal rights are waived.

The administrative processes for calculating final entitlements are on the following time line:

October 15 - initial determination of municipal population and data elements.

December 15 - deadline for municipal population revision requests by municipalities and final data element determinations by department.

January 15 - deadline for appeal of data element determinations by municipalities.

February to March - resolution of appeals.

March - computer run of final entitlements.

March - final payments sent to recipients.

June 30 - deadline for submission of audits/certified financial statements.

The time lag from the measurement of these elements to final payment under the current system amounts to the following, assuming a March final payment date:

Population: July 1 to March 30 = 9 months.

Locally generated revenues (for state fiscal year municipalities): fiscal year ending June 30 to March 30 = 9 months.

Full and true property value: January 1 of year preceding calendar year of application to March 30 = 27 months.

Service provision: July 1 to March 30 = 9 months.

Prepayments are sent out as soon as possible after receipt of the completed application and budget. Final payments should go out in March; however, in the last two fiscal years, because of extended deadlines and a Legislative Budget and Audit Committee audit, 90 percent provisional payments were issued in March and final payments were not made until May. Additionally, an audit or certified financial statement for the fiscal year preceding the year of application must be submitted before a final payment may be released. Obviously, if the audit or financial statement is not submitted by the time of the final entitlement computer run, the Department is unable to compare estimated revenues claimed in the application with the audited or certified figures. This has led in the past to the necessity of assessing corrective prior year adjustments in subsequent years which are not only administratively burdensome to the state, but may be devastating to a recipient which had grossly overestimated locally generated revenues.

2. Prior Year Data Proposal.

The most promising proposal considered by the Task Force which would address these issues and retain the current revenue sharing formula is the use of "prior year" data. In its simplest terms, this proposal would allow the Department to use certain data from the year preceding the one currently utilized. By so doing, the data necessary to make the calculations to determine recipients' final entitlements would be available much earlier than at present so that the Department could 1) notify recipients of their expected entitlements in a timely manner to allow proper budgeting and financial planning, and 2) disburse the money much earlier in the fiscal year, perhaps as early as the first week in July.

Under this proposal, data would be determined for the entitlement year as of the following dates:

Population - October 1 of the year preceding the entitlement year.

Locally generated revenues (for municipalities on the state fiscal year) - the fiscal year ending June 30 preceding the year before the entitlement year.

Full and true value - January 1 of the fiscal year preceding the year before the entitlement year.

Service provision date - October 1 of the year preceding the entitlement year.

Application deadlines would be altered as well. There would no longer be a need for a prepayment deadline, although there may still be two deadlines, one to preserve appeal rights and one which results in waiver of appeal rights. The retention of the November 1 and December 1 deadlines would allow the following schedule:

October 15 - initial determination of population figures.

November 1 - deadline for applications for following fiscal year to preserve appeal rights.

December 1 - final deadline for applications, appeal rights waived.

January 1 - final deadline for calendar year municipalities.

January 15 - final determination of data elements and deadline for requests for population revision.

February 15 - appeal deadline.

February/March - resolution of appeals.

End of March - preliminary entitlement run.

June 1 - deadline for submission of audits/certified financial statements for preceding fiscal year covering claimed locally generated revenues.

End of June - final entitlement run.

July 1 - beginning of entitlement year.

First week of July - final payments disbursed to recipients conditioned upon submission of budget for entitlement year.

Perhaps the only drawback to utilizing the prior year data proposal is the perceived increased time lag between the measurement of data elements and the receipt of payment based upon that data. This perception may have been based upon the terminology used to designate the proposal, as "prior year data" implies an additional twelve month time lag between calculation and payment beyond the current lag. Additionally, early formulations of the proposal showed potentially significant time lags between the data calculation and final payment.

Further refinements of the proposal have tended to reduce this time lag, in some cases, significantly. The time lag between calculation of data elements to final payment under the proposed system would be as follows, assuming a July 1 payment:

Population: October 1 to July 1 = 9 months.

Locally generated revenues (for municipalities on the State fiscal year): June 30 of the fiscal year of the year preceding the year of application to July 1 = 12 months.

Full and true value: January 1 of calendar year preceding year of application to July 1 of entitlement year (succeeding year of application) = 18 months.

Service provision: October 1 to July 1 = 9 months.

This reveals the following comparison:

<u>Data Element</u>	<u>Current</u>	<u>Proposed</u>
Population	9 months	9 months
Locally Generated Revenues	9 months	12 months
Full and True Value	27 months	18 months
Service Provision	9 months	9 months

It should be noted, of course, that the current program disburses prepayments, which amount to about half the entitlement, as much as 5 months earlier than the March 30 date used to calculate time lag for the current program in the above comparison.

3. Analysis of Changes.

The problem of predictability is addressed in that accurate preliminary estimates of entitlements will be available to municipalities by the end of March for use in budget formulation and financial planning. Those estimates will be based upon the finalized municipal data elements and the Governor's requested budget appropriation level for the program, unless the operating budget has been passed, in which case the appropriation level will be adjusted accordingly. Payments will be available at the beginning of the fiscal year, thus relieving much of the uncertainty involved in receipt of payments. An additional advantage is that communities will have their entire payment available much earlier in the fiscal year, allowing more flexibility in financial planning, as well as the possibility of earning additional interest from the funds.

Applications will be made in the year preceding the entitlement year, rather than the entitlement year itself. Application deadlines may be retained to avoid confusion among smaller communities. It may be desirable, however, to alter the deadline for calendar year municipalities to provide for their special needs. Service provision dates will be changed from July 1 to October 1 of the application year. This will allow the entire building season to be completed for inclusion of claimed service (e.g., roads). This will allow services that could not be counted for an additional 12 months under the current system, because they were not in service until after the July 1 deadline, to be available for inclusion in the entitlement calculation if completed by October 1. Population will be determined as of October 1 to minimize the lag between population increase or decrease and payment based upon those figures. Additionally, it will allow communities to utilize summer months for census taking, if desired.

The millage rate equivalent will be determined by using the year preceding the year of application for determining locally generated revenues. That amounts to the year prior to the one currently used; however, because the final payment date will be advanced to early July rather than the end of March (or later, in cases of provisional payments), the change in lag time will be minimized. The most significant change will be in the use of the full and true value calculations. Currently, those determinations are made on the basis of data generated the January of the calendar year of the year preceding the year of application. This has been necessary in the past because the needed data is not available in time for utilization in entitlement determinations and calculations. With the new determination and calculation deadlines, full and true value data will be available from the January immediately preceding the November applications, so that the time from data generation to payment of entitlements will actually be reduced.

The format of the applications will remain the same; however, budgets need not be submitted with the application. Rather, submission of a budget will be a condition of payment in the entitlement year. No payment will be made until the Department has received the applicant's budget for the entitlement year (the applicant's fiscal year which includes July 1 of the State fiscal year in which payment is made.) An audit or certified financial statement will be required, as is now the case.

4. Special Impact Fund.

Early formulations of the prior year data scheme created a longer time lag than later refinements, creating concerns that communities experiencing rapid growth would feel impacts of this growth before receiving state funds to address those impacts under the revenue sharing program. This had led to interest in the creation of a special impact fund which would be available to give special grants to those communities experiencing serious impacts from rapid growth. However, as has been shown above, there will actually be a smaller change in time lags than originally projected. That, combined with the difficulty in determining criteria for distribution of such a fund and the absence of state revenue to support such a fund, has led to a determination that such a fund is not a necessary component of the prior year data proposal.

5. Calendar Year Municipalities.

The discussion above has applied largely to municipalities on a State fiscal year. Currently, calendar year municipalities are, in a sense, already on a prior year data basis, as the locally generated revenues claimed in an application submitted by October 1 (to qualify for prepayment) come from the fiscal year of January 1 to December 31 prior to that October, so that the actual time lag from that data to the time of final payment at the end of March is at 15 months. Under the proposed system, this time lag would have increased an additional three months to early July. To ameliorate this, the application deadline for calendar year municipalities has been made January 1, allowing such a municipality to base its application on the fiscal year which ended December 1 immediately preceding application. While this may require an estimate of the revenues from that fiscal year, a timely submission of the municipality's audit or certified financial statement will allow corrections before the final entitlement computer run. This would have the effect of cutting the time lag to six months for locally generated revenues.

Because of the obvious advantages of the prior year data system and the lack of substantial cost to realize the advantages, the Task Force has recommended the Governor introduce legislation to allow implementation of this system.

6. Predictability of Funding.

An additional aspect of the issue of predictability of entitlements is the appropriation level for the program. Various proposals have been set forth to address this aspect of the problem. Among them have been 1) forward funding, 2) a two-year appropriation cycle for revenue sharing, and 3) legislative resolution of funding level each session for each succeeding year. The forward funding alternative is currently being pursued through legislation introduced by Senator Coghill and would seem to provide the greatest degree of certainty from one year to the next. The issue is partly addressed by the adoption of the 120 day legislative session limit. This virtually ensures that the budget will be acted upon in time for reasonably timely estimations of the appropriation level for municipal budgeting purposes. Additionally, revenue sharing has been appropriated at or about the level requested by the Governor in past years, so that the Governor's budget level further establishes a reasonable level of expectation for estimation purposes. For these reasons, the Task Force does not recommend the Governor introduce separate legislation on the subject of forward funding.

C. Consolidation of Programs

One of the issues raised by the Task Force was the consolidation of the State Revenue Sharing and Municipal Assistance Programs. Such a consolidation was considered in two different manners. One was through a merging of the two programs and distribution of funds through a single formula or program, as discussed above in relation to formula modification. This effort was dropped when results showed a potentially significant change in the pattern of funding, and the Conference of Mayors endorsed a retention of current formula structures. A secondary manner of consolidation was to move the Municipal Assistance Program from Department of Revenue to the Department of Community and Regional Affairs. It was felt this would reduce confusion among recipients, especially in smaller communities, by placing responsibility for the two programs in one agency. Such consolidation would lead to greater ease in application and in obtaining information about entitlements for recipients, in that only one department need be contacted. This consolidation was accomplished with the passage of Chapter 74, SLA 1985, and becomes effective January 1, 1986.

D. Clarification of Health Facility Eligibility

This issue was more in the nature of a technical "house-keeping" measure, although it had potentially significant effects for some "pass through" recipients. The scope of the definition of eligible health facilities for funding under State Assistance to Municipalities for Hospitals and Health Facilities (contained at AS 29.89.100(2)) had been administratively interpreted to include domestic violence and sexual assault shelters and alcohol and drug treatment centers. The basis for this decision was that the nature of services provided by these facilities included counseling, such as provided by mental health centers specifically included in the definition. The Department desired, however, a legislative ratification of this decision. Chapter 74, SLA 1985 included an amendment of the definition of "health facility" which specifically included these two types of facilities.

E. Aid to Unincorporated Communities

This issue arose in the context of existing statutory language which authorized Aid to Native village government (AS 29.89.050.) An opinion of the Attorney General advised the Department that a strict interpretation of the statutory language would be unconstitutional on three different grounds. First, it was seen to violate the equal protection provisions of the constitution, because payments would be made on the basis of race. Second, it was seen to violate the "public purpose" provisions of the constitution in that it made payments to organizations which could have a discriminatory impact in service delivery. Finally, it was seen to violate constitutional provisions which reserved local government powers to cities and boroughs, which Native village governments were not considered to be. The opinion went on to advise the Department that the statute could be constitutionally administered if the language was interpreted to mean aid to all unincorporated communities, thus avoiding racial and governmental prohibitions. The Department adopted the advice of the Department of Law and administered the program in this manner. However, it was felt desirable to amend the law to delete the constitutionally objectionable language and reflect how the program was actually administered. This amendment appeared in the Title 29 revision enacted as Chapter 74, SLA 1985.

A second issue which arose in the course of task force meetings is the treatment of unincorporated communities in the context of differential funding levels for unincorporated and municipally incorporated communities. On the one hand, this differential is seen to be a valuable incentive for communities to incorporate within the legal municipal structure of the state.

Opposition to this differential has focused on the assertion that residents of unincorporated communities are state citizens deserving of their portion of state shared wealth just as much as residents in incorporated communities. It has been further asserted that residents of communities with an IRA or traditional council already have a form of local government, even if not recognized by the state, and face the same costs of service delivery as a municipally incorporated community. It is argued that to require these communities to establish a new form of municipal government which is not in keeping with their traditional form of government simply creates an additional layer of bureaucracy which is less suitable to the community than the government which currently is in use. This is an issue which goes to the heart of the current dialogue on assertions of Native village sovereignty. Because this entire area is being addressed by the Governor's Task Force on State/Federal/ Tribal Relations, this task force has deferred action on this issue.

F. Raise Minimum Entitlements

Currently, municipalities may receive a minimum state revenue sharing entitlement of \$25,000 with a geographic location adjustment. This minimum was originally devised because it was felt desirable to guarantee a certain base level of support to all municipalities to allow the provision of a basic level of local services even in the absence of the factors used to calculate entitlements under the "pure" equalization or miscellaneous services formulas. Rising costs of operation because of inflation, increased insurance premiums, and newly constructed public facilities means that the current level of minimum entitlement does not adequately allow these smaller communities to provide the base level of services in many cases. Consequently, there has been interest in raising the minimum entitlement to reflect rising costs and increased responsibilities. This was justified as well on the grounds that without additional support for the state's investment in capital improvements in these communities, the projects would not be adequately protected.

The Task Force originally looked at this in the context of a modified formula which combined the state revenue sharing and municipal assistance programs. With the determination that no formula change would be undertaken, the Task Force looked at a minimum entitlement calculated on the basis of the combined revenue sharing and municipal assistance payments. The minimum was first proposed at \$100,000 plus COLA and later at \$80,000 plus COLA. However, as revenue projections became increasingly depressed, it was apparent that there would be no additional money to pour into the program to fund such increases. Consequently, any such increase would be funded at the expense of the larger communities of the state not covered by the minimum. For this reason, the Task Force determined not to recommend such an increase in the minimum entitlement level.

A related issue was the increase of the entitlement for unincorporated communities. Many of the same arguments for increasing the municipal minimum entitlement applied to unincorporated communities. Also related, however, was the issue of differential treatment of unincorporated communities and the incentive for such communities to incorporate as municipalities under state law as discussed in the previous section. For both of the reasons set out in that section, and those relating to increasing the municipal minimum entitlement, the Task Force does not recommend an increase in this entitlement.

IV. CONCLUSIONS

The State Revenue Sharing Program and the Municipal Assistance Program are the two largest programs of generally unrestricted grant funds for communities in the state. The primary objective of the State Revenue Sharing Program is support for the provision of local services, while that of the Municipal Assistance Program is property tax relief. Despite these differing objectives, the two programs have become indispensable as sources of revenue to communities across the state. This dependence of municipalities and unincorporated communities on these programs, along with the precipitous decline in state revenues, shaped the deliberations of the task force.

Initially, there was great interest in a modification of the formulas used as the basis of distribution of money in the two programs. However, as it became evident that funding levels for the programs would be facing decline rather than increase, interest focused on making the present programs more efficient rather than risk potential changes in the pattern of distribution of funds. Numerous computer scenarios revealed the essential truth that any formula change, without substantially increased levels of funding, would result in "winners" and "losers" in terms of money received by each recipient. In a time of declining revenues, few were willing to risk the possibility of further cuts because of a change in formulas. This perception was reinforced by the resolution of the Alaska Conference of Mayors in August of 1985 that no changes be made in the State Revenue Sharing or Municipal Assistance formulas.

In these times of increasingly scarce resources, municipalities and communities will have to find ways to do more with less. The recommendations developed by the Task Force, primarily the adoption of the prior year data proposal, reflects this concern. Implementation of this proposal will give municipalities and communities across the state an added element of predictability to their revenues so that rational financial planning may be used to deal with the problems of declining revenues. An added bonus of the proposal will be the State's ability to disburse payments to recipients much earlier in the fiscal year than is presently possible.

COMMUNITY	ESTIMATED TOTAL 1985	OPTION 1	OPTION 2	OPTION 3	
ANCHORAGE MUNICIPALITY	\$55,345,970.05	\$61,905,971.82	\$51,023,608.74	\$47,530,886.15	ANCHORAGE
JUNEAU	\$11,175,118.99	\$7,379,770.23	\$12,848,100.77	\$19,677,311.62	JUNEAU, CITY & BOROUGH
SITKA	\$2,340,868.85	\$2,287,299.03	\$2,416,218.65	\$2,585,228.13	SITKA
BRISTOL BAY BOROUGH	\$302,498.49	\$441,018.14	\$320,147.66	\$212,413.51	BRISTOL BAY BOROUGH
NORTH STAR BOROUGH	\$9,087,813.43	\$11,582,097.05	\$9,659,669.94	\$9,161,813.63	FAIRBANKS NORTH STAR
HAINES BOROUGH	\$190,166.20	\$221,689.49	\$199,351.62	\$211,770.14	HAINES
KENAI PENIN. BOROUGH	\$6,758,592.55	\$6,001,203.73	\$6,709,310.87	\$5,855,165.91	KENAI PENINSULA
KETCHIKAN GATEWAY BOROUGH	\$1,480,163.96	\$1,490,220.69	\$1,580,048.35	\$1,973,960.43	KETCHIKAN GATEWAY
KODIAK ISLAND BOROUGH	\$1,947,450.61	\$1,681,433.55	\$2,010,110.51	\$2,109,262.79	KODIAK ISLAND
MATAMUSKA-SUSITNA BOROUGH	\$7,367,044.36	\$6,755,336.39	\$7,336,004.38	\$6,937,309.49	MATAMUSKA SUSITNA
NORTH SLOPE BOROUGH	\$1,514,358.53	\$1,045,820.09	\$2,806,233.12	\$2,936,904.82	NORTH SLOPE
CITIES					
AKHTIC	\$33,821.64	\$66,112.00	\$90,085.74	\$81,803.03	AKHTIC
AKIACHAK	\$115,151.01	\$162,368.22	\$170,917.82	\$103,726.74	AKIACHAK
AKIAK	\$68,880.28	\$107,400.00	\$136,626.16	\$102,522.42	AKIAK
AKOLMIUT (MUNAPITCHUK)	\$166,788.92	\$127,086.43	\$168,296.34	\$125,731.35	AKOLMIUT (MUNAPITCHUK)
AKUTAN	\$30,625.91	\$103,512.00	\$121,771.50	\$98,588.77	AKUTAN
ALAKANKIK	\$157,589.74	\$203,030.28	\$189,035.69	\$134,193.50	ALAKANKIK
ALEXASIK	\$72,727.92	\$103,512.00	\$131,315.09	\$99,939.24	ALEXASIK
ALLAKAKET	\$61,117.10	\$111,424.00	\$129,723.34	\$106,492.48	ALLAKAKET
AMBLER	\$79,278.46	\$111,424.00	\$148,345.26	\$107,085.00	AMBLER
ANAKTUVUK PASS	\$69,149.28	\$111,424.00	\$136,395.55	\$105,535.62	ANAKTUVUK PASS
ANDERSON	\$117,573.65	\$194,597.24	\$186,737.68	\$106,636.01	ANDERSON
ANGOOK	\$130,360.92	\$156,363.22	\$144,799.98	\$79,762.39	ANGOOK
ANIAK	\$172,386.28	\$171,439.79	\$185,553.37	\$110,899.57	ANIAK
ANVIK	\$51,111.55	\$111,424.00	\$119,113.91	\$106,124.46	ANVIK
ATHAULLUK	\$75,370.28	\$107,400.00	\$134,402.75	\$102,291.85	ATHAULLUK
ATASUK	\$69,639.01	\$111,424.00	\$136,887.27	\$105,535.62	ATASUK
BARRON	\$579,898.08	\$1,076,447.68	\$650,222.98	\$379,067.97	BARRON
BETHEL	\$1,380,929.46	\$1,325,227.09	\$1,686,113.09	\$2,028,420.27	BETHEL
BREVIG MISSION	\$58,277.55	\$111,424.00	\$126,325.85	\$106,124.46	BREVIG MISSION
BUCKLAND	\$67,683.10	\$111,424.00	\$134,920.38	\$105,535.62	BUCKLAND
CHEFORNAK	\$74,865.64	\$107,400.00	\$138,984.42	\$102,291.85	CHEFORNAK
CHEYAK	\$117,386.01	\$190,089.62	\$180,606.70	\$102,550.80	CHEYAK
CHIGNIK	\$49,935.73	\$111,424.00	\$119,349.13	\$105,535.62	CHIGNIK
CHUATHBALUK	\$59,012.73	\$103,512.00	\$108,062.20	\$99,887.95	CHUATHBALLUK
CLARK'S POINT	\$43,269.73	\$103,512.00	\$112,566.23	\$98,845.19	CLARK'S POINT
COLD BAY	\$70,460.28	\$103,512.00	\$130,060.29	\$98,041.74	COLD BAY
CORDOVA	\$912,375.33	\$716,850.83	\$995,964.26	\$1,065,117.26	CORDOVA
CRAIG	\$282,318.57	\$243,230.19	\$307,621.95	\$394,551.40	CRAIG
DEERING	\$58,183.64	\$111,424.00	\$126,386.68	\$106,231.18	DEERING
DELTA JUNCTION	\$239,451.12	\$324,400.64	\$222,017.60	\$91,253.95	DELTA JUNCTION
DILLINGHAM	\$593,422.69	\$657,883.97	\$727,244.78	\$892,737.05	DILLINGHAM
DIOMEDE	\$54,821.00	\$103,512.00	\$115,442.46	\$98,041.74	DIOMEDE
EAGLE	\$50,199.09	\$92,596.00	\$103,213.48	\$88,495.39	EAGLE
EEL	\$74,376.92	\$107,400.00	\$138,510.45	\$102,291.85	EEL
ERWOK	\$42,782.91	\$103,512.00	\$105,021.91	\$98,588.77	ERWOK
ELIM	\$65,958.37	\$111,424.00	\$134,485.58	\$106,418.28	ELIM
EMMONAK	\$214,215.74	\$230,771.68	\$200,633.09	\$167,006.42	EMMONAK
FAIRBANKS	\$7,339,578.80	\$8,421,576.68	\$6,796,930.98	\$4,208,134.69	FAIRBANKS
FORT YUKON	\$180,559.74	\$239,418.10	\$209,301.72	\$142,835.75	FORT YUKON

COMMUNITY	ESTIMATED TOTAL 1985	OPTION 1	OPTION 2	OPTION 3
ANCHORAGE MUNICIPALITY	\$53,345,970.05	\$61,905,971.82	\$51,023,608.74	\$47,530,886.15 ANCHORAGE
JUNEAU	\$11,175,118.99	\$7,379,770.23	\$12,848,100.77	\$19,677,311.62 JUNEAU, CITY & BOROUGH
SITKA	\$2,340,868.85	\$2,287,299.03	\$2,416,218.65	\$2,585,228.13 SITKA
BRISTOL BAY BOROUGH	\$302,498.49	\$441,018.14	\$320,147.66	\$212,413.51 BRISTOL BAY BOROUGH
NORTH STAR BOROUGH	\$9,067,813.43	\$11,582,097.05	\$9,659,669.94	\$9,161,813.63 FAIRBANKS NORTH STAR
HAINES BOROUGH	\$190,166.20	\$221,689.49	\$199,351.62	\$211,770.14 HAINES
KENAI PENN. BOROUGH	\$6,758,592.55	\$6,001,203.73	\$6,709,310.87	\$5,855,165.91 KENAI PENINSULA
KETCHIKAN GATEWAY BOROUGH	\$1,480,163.96	\$1,490,220.69	\$1,580,048.35	\$1,973,960.43 KETCHIKAN GATEWAY
KODIAK ISLAND BOROUGH	\$1,947,450.61	\$1,681,433.95	\$2,010,110.51	\$2,109,262.79 KODIAK ISLAND
MATANUSKA-SUSITNA BOROUGH	\$7,367,044.30	\$6,755,336.39	\$7,336,004.38	\$6,937,309.49 MATANUSKA-SUSITNA
NORTH SLOPE BOROUGH	\$1,514,358.53	\$1,045,820.09	\$2,806,233.12	\$2,936,904.82 NORTH SLOPE
CITIES				
AKHTIUK	\$33,821.64	\$86,112.00	\$90,053.74	\$81,803.03 AKHTIUK
AKIACHAK	\$115,151.01	\$162,368.22	\$170,917.82	\$103,726.74 AKIACHAK
AKIAK	\$68,880.28	\$107,400.00	\$136,626.16	\$102,522.42 AKIAK
AKOLMIUT (MUNAPITCHUK)	\$166,788.92	\$127,086.43	\$168,296.34	\$125,732.35 AKOLMIUT (MUNAPITCHUK)
AKUTAN	\$30,626.91	\$103,512.00	\$121,771.50	\$98,588.77 AKUTAN
ALAKANUK	\$157,589.74	\$203,050.28	\$189,035.69	\$134,193.50 ALAKANUK
ALEXNAGIK	\$72,727.92	\$103,512.00	\$131,315.09	\$99,939.24 ALEXNAGIK
ALLAKAKET	\$61,117.10	\$111,424.00	\$129,723.34	\$106,492.48 ALLAKAKET
AMBLER	\$79,278.46	\$111,424.00	\$148,345.26	\$107,085.00 AMBLER
ANAKTUVUK PASS	\$69,149.28	\$111,424.00	\$136,395.55	\$105,535.62 ANAKTUVUK PASS
ANDERSON	\$117,573.65	\$194,597.24	\$186,737.68	\$106,636.01 ANDERSON
ANGOON	\$130,300.92	\$156,363.22	\$144,799.98	\$79,762.39 ANGOON
ANIAK	\$172,386.29	\$171,439.79	\$183,553.37	\$110,899.57 ANIAK
ANVIK	\$51,111.55	\$111,424.00	\$119,113.91	\$106,124.46 ANVIK
ATHAULIUK	\$75,370.28	\$107,400.00	\$134,402.75	\$102,291.65 ATHAULIUK
ATASUK	\$69,639.01	\$111,424.00	\$136,887.27	\$105,535.62 ATASUK
BARRON	\$579,898.08	\$1,076,447.68	\$650,222.98	\$379,067.97 BARRON
BETHEL	\$1,380,929.46	\$1,325,227.09	\$1,686,113.09	\$2,022,120.27 BETHEL
BREVIS MISSION	\$58,277.55	\$111,424.00	\$126,325.85	\$106,124.46 BREVIS MISSION
BUCKLAND	\$67,683.10	\$111,424.00	\$134,920.38	\$105,535.62 BUCKLAND
CHEFORNAK	\$74,865.64	\$107,400.00	\$138,984.42	\$102,291.85 CHEFORNAK
CHEYAK	\$117,386.01	\$190,089.62	\$180,606.70	\$102,550.80 CHEYAK
CHITENIK	\$49,935.73	\$111,424.00	\$119,349.13	\$105,535.62 CHITENIK
CHUATHBALUK	\$59,012.73	\$103,512.00	\$108,062.20	\$99,887.95 CHUATHBALUK
CLARK'S POINT	\$43,269.73	\$103,512.00	\$112,566.23	\$98,845.19 CLARK'S POINT
COLD BAY	\$70,460.28	\$103,512.00	\$130,060.29	\$98,041.74 COLD BAY
COROONA	\$912,375.33	\$716,850.83	\$995,964.26	\$1,065,117.26 COROONA
CRAIG	\$282,318.57	\$243,230.19	\$307,621.95	\$394,551.40 CRAIG
DEERING	\$58,183.64	\$111,424.00	\$126,386.63	\$106,231.18 DEERING
DELTA JUNCTION	\$239,451.12	\$324,400.64	\$232,017.60	\$91,253.93 DELTA JUNCTION
DILLINGHAM	\$593,422.69	\$657,883.87	\$727,244.78	\$892,737.05 DILLINGHAM
DIXSIDE	\$54,821.00	\$103,512.00	\$115,442.46	\$98,041.74 DIXSIDE
EAGLE	\$50,199.09	\$52,696.00	\$103,213.48	\$88,495.39 EAGLE
EEL	\$74,376.92	\$107,400.00	\$138,510.45	\$102,291.85 EEL
EMOAK	\$42,782.91	\$103,512.00	\$105,021.91	\$98,588.77 EMOAK
ELIM	\$65,958.37	\$111,424.00	\$134,485.58	\$106,418.88 ELIM
EMMONAK	\$214,215.74	\$230,771.68	\$200,633.09	\$167,006.42 EMMONAK
FAIRBANKS	\$7,939,578.80	\$8,421,678.68	\$6,796,930.98	\$4,208,134.69 FAIRBANKS
FORT YUKON	\$180,558.74	\$239,418.10	\$209,901.72	\$142,835.75 FORT YUKON

COMMUNITY	ESTIMATED TOTAL 1985	OPTION 1	OPTION 2	OPTION 3
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JUNEAU	\$11,175,118.99	\$7,379,770.23	\$12,848,100.77	\$19,677,311.62 JUNEAU, CITY & BOROUGH
SITKA	\$2,340,868.85	\$2,287,299.03	\$2,416,218.65	\$2,585,228.13 SITKA
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HAINES BOROUGH	\$130,166.20	\$221,689.49	\$199,351.62	\$211,770.14 HAINES
KENAI PENN. BOROUGH	\$6,758,592.55	\$6,001,203.73	\$6,709,310.87	\$5,855,165.91 KENAI PENINSULA
KETCHIKAN GATEWAY BOROUGH	\$1,480,163.96	\$1,490,220.69	\$1,580,048.35	\$1,973,960.43 KETCHIKAN GATEWAY
KODIAK ISLAND BOROUGH	\$1,947,450.61	\$1,681,433.95	\$2,010,110.51	\$2,109,262.79 KODIAK ISLAND
MATANUSKA-SUSITNA BOROUGH	\$7,367,044.36	\$6,755,336.59	\$7,336,004.38	\$6,937,309.49 MATANUSKA SUSITNA
NORTH SLOPE BOROUGH	\$1,514,358.53	\$1,045,820.09	\$2,806,233.12	\$2,936,904.82 NORTH SLOPE
CITIES				
AKHICK	\$33,821.64	\$86,112.00	\$90,085.74	\$81,803.03 AKHICK
AKIACHAK	\$115,151.01	\$162,368.22	\$170,917.82	\$103,726.74 AKIACHAK
AKIAK	\$68,880.28	\$107,400.00	\$136,625.16	\$102,522.42 AKIAK
AKOLMIUT (NUNAPITCHUK)	\$166,788.92	\$127,066.43	\$168,296.34	\$125,732.35 AKOLMIUT (NUNAPITCHUK)
AKUTAN	\$30,225.91	\$103,512.00	\$121,771.50	\$98,588.77 AKUTAN
ALAKANUK	\$157,589.74	\$203,050.28	\$189,035.69	\$134,193.50 ALAKANUK
ALEKNAGIK	\$72,727.92	\$103,512.00	\$131,315.09	\$99,939.24 ALEKNAGIK
ALLAKAKET	\$61,117.10	\$111,424.00	\$129,723.34	\$106,492.48 ALLAKAKET
AMBLER	\$79,278.46	\$111,424.00	\$148,345.26	\$107,085.00 AMBLER
ANAKTUMUK PASS	\$69,149.28	\$111,424.00	\$136,395.55	\$105,535.62 ANAKTUMUK PASS
ANDERSON	\$117,573.65	\$194,597.24	\$186,737.68	\$106,636.01 ANDERSON
ANGOOK	\$130,360.92	\$156,363.22	\$144,799.98	\$79,762.39 ANGOOK
ANIAK	\$172,386.28	\$171,439.79	\$185,553.37	\$110,899.57 ANIAK
ANVIK	\$51,111.55	\$111,424.00	\$119,113.91	\$106,124.46 ANVIK
ATKAUTLUK	\$75,370.28	\$107,400.00	\$134,402.75	\$102,291.85 ATKAUTLUK
ATASUK	\$69,639.01	\$111,424.00	\$136,887.27	\$105,535.62 ATASUK
BARRON	\$579,898.08	\$1,076,447.68	\$650,222.98	\$379,067.97 BARRON
BETHEL	\$1,380,929.46	\$1,325,227.09	\$1,686,113.09	\$2,028,420.27 BETHEL
BREVIG MISSION	\$58,277.53	\$111,424.00	\$125,725.85	\$106,124.46 BREVIG MISSION
BUCKLAND	\$67,683.10	\$111,424.00	\$134,920.38	\$105,535.62 BUCKLAND
CHEFOVNAK	\$74,865.64	\$107,400.00	\$138,984.42	\$102,291.85 CHEFOVNAK
CHEVAK	\$117,386.01	\$190,089.62	\$180,606.70	\$102,550.80 CHEVAK
CHIGNIK	\$49,935.73	\$111,424.00	\$119,349.13	\$105,535.62 CHIGNIK
CHUATHBALLIK	\$59,012.73	\$103,512.00	\$108,062.20	\$99,887.95 CHUATHBALLIK
CLARK'S POINT	\$43,269.73	\$103,512.00	\$112,566.23	\$98,845.19 CLARK'S POINT
COLD BAY	\$70,460.28	\$103,512.00	\$130,060.29	\$98,041.74 COLD BAY
CORDOVA	\$912,375.33	\$716,850.83	\$995,964.26	\$1,065,117.26 CORDOVA
CRAIG	\$282,318.57	\$243,230.19	\$307,621.95	\$394,551.40 CRAIG
DEERING	\$58,183.64	\$111,424.00	\$126,386.68	\$106,231.18 DEERING
DELTA JUNCTION	\$239,451.12	\$324,400.64	\$232,017.60	\$91,253.95 DELTA JUNCTION
DILLINGHAM	\$593,422.69	\$657,883.87	\$727,244.78	\$892,737.06 DILLINGHAM
DIOMEDE	\$54,821.00	\$103,512.00	\$115,442.46	\$98,041.74 DIOMEDE
EAGLE	\$50,199.09	\$92,596.00	\$103,213.48	\$88,495.39 EAGLE
EEL	\$74,376.92	\$107,400.00	\$138,510.45	\$102,291.85 EEL
ERWICK	\$42,782.91	\$103,512.00	\$105,021.91	\$98,588.77 ERWICK
ELIM	\$65,958.57	\$111,424.00	\$134,485.58	\$106,418.88 ELIM
EMMONAK	\$214,215.74	\$230,771.68	\$200,633.09	\$167,006.42 EMMONAK
FAIRBANKS	\$7,939,578.30	\$8,421,676.68	\$6,796,930.98	\$4,208,134.69 FAIRBANKS
FORT YUKON	\$180,558.74	\$239,418.10	\$209,901.72	\$142,835.75 FORT YUKON

FORTUNA LEDGE	\$84,661.92	\$107,400.00	\$142,115.77	\$103,178.68	FORTUNA LEDGE
GALENA	\$279,535.39	\$327,192.29	\$283,140.59	\$259,722.78	GALENA
GAMBELL	\$133,610.83	\$173,307.33	\$177,480.18	\$150,209.40	GAMBELL
GOLDOVIN	\$68,768.00	\$111,424.00	\$124,398.41	\$108,166.99	GOLDOVIN
GOODNEWS BAY	\$66,317.46	\$107,400.00	\$130,891.15	\$102,424.87	GOODNEWS BAY
GRAYLING	\$69,496.82	\$111,424.00	\$137,561.43	\$107,412.54	GRAYLING
HAINES	\$359,519.94	\$311,462.18	\$407,588.04	\$524,338.14	HAINES
HOLY CROSS	\$87,976.83	\$111,424.00	\$147,545.07	\$107,872.57	HOLY CROSS
HOMER	\$815,041.81	\$934,386.55	\$837,763.77	\$836,027.48	HOMER
HOONAH	\$257,683.39	\$249,689.33	\$271,681.62	\$302,908.38	HOONAH
HOOPER BAY	\$136,902.84	\$234,371.86	\$198,258.81	\$101,724.27	HOOPER BAY
HOUSTON	\$181,763.92	\$168,605.18	\$161,173.43	\$87,192.41	HOUSTON
HUGHES	\$49,085.00	\$111,424.00	\$119,428.79	\$107,044.52	HUGHES
HUSLIA	\$109,029.10	\$111,424.00	\$146,624.73	\$109,381.47	HUSLIA
HYDABURG	\$95,763.01	\$115,044.93	\$122,465.06	\$76,191.08	HYDABURG
KACHEMAK	\$71,489.92	\$86,112.00	\$112,884.52	\$81,561.27	KACHEMAK
KAKE	\$134,366.65	\$175,560.84	\$153,721.01	\$79,998.15	KAKE
KAKTOVIK	\$65,074.55	\$111,424.00	\$132,297.85	\$105,535.62	KAKTOVIK
KALTAG	\$75,931.64	\$111,424.00	\$144,713.71	\$107,228.53	KALTAG
KASAAK	\$35,433.64	\$80,000.00	\$80,225.48	\$76,192.04	KASAAK
KASIBLUK	\$95,372.19	\$141,847.18	\$158,890.96	\$102,291.85	KASIBLUK
KENAI	\$1,631,175.06	\$1,651,413.49	\$1,771,222.73	\$2,061,804.39	KENAI
KETCHIKAN	\$2,954,444.31	\$2,256,382.38	\$3,328,821.47	\$4,534,656.99	KETCHIKAN
KIANA	\$91,141.01	\$135,583.10	\$158,523.10	\$105,535.62	KIANA
KING COVE	\$176,101.74	\$203,377.31	\$207,381.18	\$225,951.51	KING COVE
KIVALINA	\$76,317.28	\$111,424.00	\$143,607.49	\$105,535.62	KIVALINA
KLAWOCK	\$162,529.83	\$136,230.36	\$142,847.24	\$154,167.99	KLAWOCK
KOBUK	\$46,385.18	\$111,424.00	\$114,360.58	\$106,124.46	KOBUK
KODIAK	\$1,961,394.16	\$1,752,732.52	\$2,314,177.24	\$3,248,512.58	KODIAK
KOTLIK	\$98,487.47	\$148,687.53	\$161,892.74	\$102,291.85	KOTLIK
KOTZEBUE	\$762,814.08	\$1,113,424.89	\$899,056.58	\$798,514.91	KOTZEBUE
KOYUK	\$64,839.01	\$111,424.00	\$133,411.85	\$106,453.84	KOYUK
KOYUKUK	\$48,620.00	\$111,424.00	\$116,878.86	\$106,308.47	KOYUKUK
KUPREANOF	\$31,985.46	\$83,000.00	\$79,868.40	\$78,613.73	KUPREANOF
KWETHLUK	\$113,800.92	\$182,529.24	\$176,743.65	\$102,291.85	KWETHLUK
LARSEN BAY	\$54,057.64	\$86,112.00	\$99,330.49	\$81,561.27	LARSEN BAY
LOWER KALSKAG	\$140,239.28	\$111,424.00	\$152,758.63	\$112,016.90	LOWER KALSKAG
MANOKOTAK	\$78,831.83	\$103,748.56	\$138,828.15	\$98,662.27	MANOKOTAK
MCGRATH	\$172,724.38	\$199,826.34	\$193,701.56	\$151,271.65	MCGRATH
MEKORYUK	\$62,866.55	\$107,400.00	\$128,321.86	\$102,930.37	MEKORYUK
MOUNTAIN VILLAGE	\$221,549.47	\$239,772.14	\$249,347.96	\$201,255.40	MOUNTAIN VILLAGE
NAPAKIAK	\$80,975.19	\$110,165.58	\$144,719.06	\$102,164.14	NAPAKIAK
NAPASKIAK	\$65,730.37	\$107,400.00	\$137,720.51	\$102,291.85	NAPASKIAK
NEKANA	\$240,670.74	\$210,970.58	\$301,992.78	\$394,486.23	NEKANA
NEW STUYAHOK	\$84,976.37	\$116,934.00	\$144,459.59	\$98,588.77	NEW STUYAHOK
NEWHALEN	\$51,741.91	\$103,512.00	\$113,396.70	\$98,588.77	NEWHALEN
NEWTOK	\$60,692.55	\$107,400.00	\$125,239.43	\$102,291.85	NEWTOK
NIGHTMUTE	\$54,827.82	\$107,400.00	\$119,551.84	\$102,291.85	NIGHTMUTE
NIKOLAI	\$50,679.00	\$111,424.00	\$119,573.06	\$106,731.70	NIKOLAI
NOME	\$1,302,722.00	\$1,352,095.98	\$1,472,350.06	\$1,302,984.64	NOME
NORDALTON	\$65,553.82	\$103,512.00	\$126,118.51	\$99,785.39	NORDALTON
NOORVIK	\$121,652.01	\$193,103.21	\$185,942.56	\$106,562.77	NOORVIK
NORTH AGLE	\$213,314.12	\$290,220.49	\$213,195.05	\$139,494.59	NORTH AGLE
NUIGSUT	\$84,789.55	\$121,016.33	\$152,130.70	\$105,535.62	NUIGSUT
MULATO	\$130,761.29	\$142,679.74	\$165,318.44	\$160,216.33	MULATO
OLD HARBOR	\$86,223.92	\$108,246.32	\$125,364.35	\$82,194.11	OLD HARBOR

OUZINKIE	\$62,957.82	\$86,112.00	\$106,972.49	\$82,072.12	OUZINKIE
PALMER	\$1,032,221.16	\$751,783.81	\$1,110,026.53	\$1,296,682.21	PALMER
PELICAN	\$65,285.64	\$86,112.00	\$104,791.38	\$82,172.78	PELICAN
PETERSBURG	\$1,212,316.17	\$847,477.54	\$1,359,105.29	\$1,752,077.75	PETERSBURG
PILOT STATION	\$97,244.28	\$145,447.36	\$161,217.82	\$102,646.58	PILOT STATION
PLATINUM	\$43,396.64	\$107,400.00	\$107,010.61	\$102,788.47	PLATINUM
POINT HOPE	\$124,863.20	\$212,899.09	\$192,452.02	\$105,535.62	POINT HOPE
PORT ALEXANDER	\$39,806.09	\$83,000.00	\$85,728.97	\$78,613.73	PORT ALEXANDER
PORT HEIDEN	\$109,602.46	\$103,512.00	\$117,321.34	\$103,272.68	PORT HEIDEN
PORT LIONS	\$72,455.55	\$86,112.00	\$114,580.06	\$82,125.85	PORT LIONS
QUINHAGAK	\$109,023.65	\$171,728.69	\$172,377.48	\$102,469.21	QUINHAGAK
RUBY	\$69,963.82	\$111,424.00	\$137,215.09	\$105,535.62	RUBY
RUSSIAN MISSION	\$59,898.10	\$107,400.00	\$124,904.02	\$102,582.73	RUSSIAN MISSION
SAINT GEORGE	\$28,509.10	\$103,512.00	\$118,640.11	\$98,041.74	SAINT GEORGE
SAINY MARYS	\$234,464.83	\$202,690.25	\$246,718.84	\$233,832.99	SAINY MARYS
SAINT MICHAEL	\$80,433.19	\$111,424.00	\$148,617.31	\$106,124.46	SAINT MICHAEL
SAINT PAUL	\$236,993.92	\$206,456.17	\$251,397.57	\$205,485.51	SAINT PAUL
SAND POINT	\$233,915.21	\$308,469.81	\$256,829.10	\$212,193.25	SAND POINT
SAVOONGA	\$109,978.65	\$178,162.92	\$178,099.11	\$105,958.85	SAVOONGA
SAXMAN	\$79,119.83	\$51,322.31	\$112,352.74	\$76,195.04	SAXMAN
SCAMMON BAY	\$71,879.19	\$107,400.00	\$135,570.11	\$101,945.98	SCAMMON BAY
SELAWIK	\$129,750.47	\$224,104.31	\$197,369.26	\$105,535.62	SELAWIK
SELDOVIA	\$140,867.65	\$147,215.68	\$144,035.74	\$140,384.10	SELDOVIA
SEWARD	\$1,416,566.96	\$540,079.47	\$1,770,249.58	\$2,722,625.86	SEWARD
SHABELUK	\$55,795.09	\$111,424.00	\$124,484.87	\$106,573.45	SHABELUK
SHAKTOOLIK	\$74,849.46	\$111,424.00	\$129,648.93	\$106,768.50	SHAKTOOLIK
SHELDON POINT	\$48,638.28	\$107,400.00	\$113,548.28	\$102,291.85	SHELDON POINT
SHISHMARF	\$99,352.56	\$153,884.96	\$167,321.80	\$105,899.96	SHISHMARF
SHUNGAK	\$80,119.46	\$111,424.00	\$148,706.32	\$106,400.47	SHUNGAK
SKAGWAY	\$220,953.20	\$228,039.97	\$228,061.55	\$229,116.66	SKAGWAY
SOLDOTNA	\$940,310.27	\$967,870.90	\$1,023,914.26	\$1,201,700.59	SOLDOTNA
STEBBINS	\$87,601.19	\$126,618.93	\$155,829.26	\$106,124.46	STEBBINS
TANANA	\$216,342.92	\$181,150.98	\$236,303.08	\$202,840.85	TANANA
TELLER	\$64,205.55	\$111,424.00	\$141,792.07	\$106,619.45	TELLER
TENAKEE SPRINGS	\$47,745.91	\$83,000.00	\$92,846.27	\$79,326.50	TENAKEE SPRINGS
THORNE BAY	\$99,228.28	\$84,741.72	\$112,513.76	\$77,780.44	THORNE BAY
TOSIAK	\$124,383.47	\$189,106.91	\$177,931.39	\$99,443.49	TOSIAK
TOKSOOK BAY	\$89,364.55	\$128,526.51	\$153,045.39	\$102,291.85	TOKSOOK BAY
TULLIKSAK	\$181,052.28	\$107,400.00	\$189,722.83	\$157,096.16	TULLIKSAK
TUNUNAK	\$84,588.28	\$117,725.96	\$148,679.22	\$102,469.21	TUNUNAK
UNALAKLEET	\$201,958.48	\$293,950.15	\$232,948.80	\$152,717.06	UNALAKLEET
UNALASKA	\$811,497.32	\$666,905.48	\$1,018,020.28	\$1,382,058.73	UNALASKA
UPPER KALSKAG	\$59,477.91	\$111,424.00	\$125,241.60	\$107,633.35	UPPER KALSKAG
VALDEZ	\$1,128,930.91	\$1,188,567.71	\$1,175,419.73	\$976,076.83	VALDEZ
WAINWRIGHT	\$159,291.10	\$180,403.97	\$178,192.00	\$105,535.62	WAINWRIGHT
WALES	\$51,091.28	\$103,512.00	\$112,787.63	\$98,588.77	WALES
WASILLA	\$632,788.44	\$819,098.45	\$529,806.68	\$201,350.55	WASILLA
WHITE MOUNTAIN	\$56,111.64	\$102,512.00	\$118,193.34	\$99,058.87	WHITE MOUNTAIN
WHITTIER	\$159,383.10	\$92,696.00	\$214,113.60	\$360,703.62	WHITTIER
WRANGELL	\$903,322.06	\$661,065.87	\$964,628.08	\$1,103,161.53	WRANGELL
YAKUTAT	\$122,250.01	\$133,360.08	\$136,043.53	\$141,137.83	YAKUTAT
			\$0.00		
			\$0.00		
			\$0.00		
ARCTIC VILLAGE TRAD COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	ARCTIC VILLAGE TRAD COUN
ATKA IRA COUN	\$23,314.00	\$55,712.00	\$40,000.00	\$40,000.00	ATKA IRA COUN

BEAVER TRIBAL VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	BEAVER TRIBAL VILL COUN
BIRCH CREEK COUNCIL	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	BIRCH CREEK COUNCIL
COMMUNITY OF CANTWELL INC	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	COMMUNITY OF CANTWELL INC
CENTRAL	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	CENTRAL
CHIGNIK LAGOON VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	CHIGNIK LAGOON VILL COUN
CHIGNIK LAKE TRAD COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	CHIGNIK LAKE TRAD COUN
CHISTOCHINA VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	CHISTOCHINA VILL COUN
CHITNA VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	CHITNA VILL COUN
CIRCLE CIVIC COMM ASSN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	CIRCLE CIVIC COMM ASSN
COFFMAN COVE CIVIC CLUB	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	COFFMAN COVE CIVIC CLUB
COPPER CENTER VILLAGE COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	COPPER CENTER VILLAGE COUN
CROOKED CREEK VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	CROOKED CREEK VILL COUN
DOT LAKE VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	DOT LAKE VILL COUN
EASLE TRIBAL VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	EASLE TRIBAL VILL COUN
EDNA BAY COMM ASSN	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	EDNA BAY COMM ASSN
ESSEK IMPR CORP	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	ESSEK IMPR CORP
ELFIN COVE COMM COUN	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	ELFIN COVE COMM COUN
EVANSVILLE VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	EVANSVILLE VILL COUN
FALSE PASS VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	FALSE PASS VILL COUN
COPPER VALLEY COMM LEAGUE	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	COPPER VALLEY COMM LEAGUE
GULKANA VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	GULKANA VILL COUN
GUSTAVUS COMM COUN	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	GUSTAVUS COMM COUN
HEALY LAKE TRAD VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	HEALY LAKE TRAD VILL COUN
HYDER COMM ASSN	\$23,814.00	\$40,000.00	\$40,000.00	\$40,000.00	HYDER COMM ASSN
IGIUGIS VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	IGIUGIS VILL COUN
ILIANA VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	ILIANA VILL COUN
IVANOFF BAY VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	IVANOFF BAY VILL COUN
KENNY LAKE COMM LEAG	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	KENNY LAKE COMM LEAG
KLUKWAN IRA COUN	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	KLUKWAN IRA COUN
KOKHANOK BAY VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	KOKHANOK BAY VILL COUN
KOLIGANAK VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	KOLIGANAK VILL COUN
KONGIGANAK VILL COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	KONGIGANAK VILL COUN
KWIGILLINGOK IRA COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	KWIGILLINGOK IRA COUN
LEVELOCK VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	LEVELOCK VILL COUN
LIME VILLAGE VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	LIME VILLAGE VILL COUN
MCCARTHY/KENNICOTT CROSS	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	MCCARTHY/KENNICOTT CROSS
MCKINLEY PARK COMM ASSN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	MCKINLEY PARK COMM ASSN
MANLEY HOT SPRINGS COMM	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	MANLEY HOT SPRINGS COMM
MENTASTA LAKE VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	MENTASTA LAKE VILL COUN
METLAKATLA IRA COUN	\$23,814.00	\$40,000.00	\$40,000.00	\$40,000.00	METLAKATLA IRA COUN
MINTO IRA COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	MINTO IRA COUN
MEYERS CHUCK	\$23,814.00	\$40,000.00	\$40,000.00	\$40,000.00	MEYERS CHUCK
NELSON LAGOON VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	NELSON LAGOON VILL COUN
NIKOLSKI IRA COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	NIKOLSKI IRA COUN
NOATAK IRA COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	NOATAK IRA COUN
NORTHWAY VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	NORTHWAY VILL COUN
OSCARVILLE VILL COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	OSCARVILLE VILL COUN
PAXSON COMM AFF	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	PAXSON COMM AFF
PEDRO BAY VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	PEDRO BAY VILL COUN
PERRYVILLE IRA COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	PERRYVILLE IRA COUN
PILOT POINT VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	PILOT POINT VILL COUN
PITKAY'S POINT VILL COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	PITKAY'S POINT VILL COUN
POINT BAKER COMMUNITY	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	POINT BAKER COMMUNITY
PORT PROTECTION COMM	\$23,814.00	\$43,056.00	\$40,000.00	\$40,000.00	PORT PROTECTION COMM
RAMPART VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	RAMPART VILL COUN
RED DEVIL VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	RED DEVIL VILL COUN

SAINT GEORGE COMM CORP	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	SAINT GEORGE COMM CORP
SLEETHUTE VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	SLEETHUTE VILL COUN
STEVENS VILLAGE IRA COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	STEVENS VILLAGE IRA COUN
STONEY RIVER TRIBAL VILL	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	STONEY RIVER TRIBAL VILL
TAKOTNA COMM ASSN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	TAKOTNA COMM ASSN
TANACROSS VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	TANACROSS VILL COUN
TATITLEX IRA COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	TATITLEX IRA COUN
TAZLINA VILL COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	TAZLINA VILL COUN
TELIDA VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	TELIDA VILL COUN
TETLIN IRA COUN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	TETLIN IRA COUN
TOK NATIVE ASSN	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	TOK NATIVE ASSN
TRI-WALLEY COMM LIBR	\$23,814.00	\$46,348.00	\$40,000.00	\$40,000.00	TRI-WALLEY COMM LIBR
TUNTUTULIAK VILL. COUN	\$23,814.00	\$53,700.00	\$40,000.00	\$40,000.00	TUNTUTULIAK VILL COUN
TWIN HILLS VILL COUN	\$23,814.00	\$51,756.00	\$40,000.00	\$40,000.00	TWIN HILLS VILL COUN
VENETIE VILL COUN	\$23,814.00	\$55,712.00	\$40,000.00	\$40,000.00	VENETIE VILL COUN

VOLUNTEER FIRE DEPTS

CANTWELL VFD	\$2,410.00
CHIGNIK LAKE VFD	\$1,640.00
CHITNA VFD	\$420.00
COPPER CENTER VFD	\$4,720.00
CORDOVA VFD	\$3,520.00
CROOKED CREEK VFD	\$1,180.00
DELTA JUNCTION VFD	\$11,940.00
GLENWALLEN VFD	\$9,200.00
HYDER VFD	\$1,000.00
KENNY LAKE VFD	\$3,150.00
KIPNUK VFD	\$4,240.00
KLUCKWAN VFD	\$1,550.00
KOLIGANEK VFD	\$1,730.00
KONGIGANAK VFD	\$2,350.00
KWIGILLINGOK VFD	\$2,370.00
LEVELOCK VFD	\$1,200.00
MCKINLEY VFD	\$1,710.00
METLAKATLA VFD	\$13,720.00
MEYERS CHUCK VFD	\$450.00
NDATAK VFD	\$2,730.00
NORTHWAY VFD	\$3,410.00
PELICAN VFD	\$250.00
PILOT POINT VFD	\$680.00
RED DEVIL VFD	\$440.00
SLEETHUTE VFD	\$1,030.00
TELIDA VFD	\$270.00
TOK VFD	\$11,810.00
TRI-WALLEY VFD	\$5,220.00
TUNTUTULIAK VFD	\$2,740.00
RURAL DELTANA FIRE PROT	\$11,940.00

VOLUNTEER FIRE DEPTS

\$2,410.00	CANTWELL VFD
\$1,640.00	CHIGNIK LAKE VFD
\$420.00	CHITNA VFD
\$4,720.00	COPPER CENTER VFD
\$3,520.00	CORDOVA VFD
\$1,180.00	CROOKED CREEK VFD
\$11,940.00	DELTA JUNCTION VFD
\$9,200.00	GLENWALLEN VFD
\$1,000.00	HYDER VFD
\$3,150.00	KENNY LAKE VFD
\$4,240.00	KIPNUK VFD
\$1,550.00	KLUCKWAN VFD
\$1,730.00	KOLIGANEK VFD
\$2,350.00	KONGIGANAK VFD
\$2,370.00	KWIGILLINGOK VFD
\$1,200.00	LEVELOCK VFD
\$1,710.00	MCKINLEY VFD
\$13,720.00	METLAKATLA VFD
\$450.00	MEYERS CHUCK VFD
\$2,730.00	NDATAK VFD
\$3,410.00	NORTHWAY VFD
\$250.00	PELICAN VFD
\$680.00	PILOT POINT VFD
\$440.00	RED DEVIL VFD
\$1,030.00	SLEETHUTE VFD
\$270.00	TELIDA VFD
\$11,810.00	TOK VFD
\$5,220.00	TRI-WALLEY VFD
\$2,740.00	TUNTUTULIAK VFD
\$11,940.00	RURAL DELTANA FIRE PROT

\$149,998,506.51 \$150,000,000.00 \$150,000,000.00

OPTION 1 = ALL MONEY DISTRIBUTED ON PER CAPITA BASIS WITH COLA
FOR ALL: \$80,000 MIN TO JUNI: \$40,000 MIN TO UNINC.

OPTION 2= ALL MONEY TO M.R.S. HALF IN CHAPT88 BY PER CAPITA, AND HALF
BY CHAPT88 FORMULA- \$80,000 MIN TO MUNICIPALITIES
\$40,000 MIN TO UNINC. COLA TO JUNI- NO COLA UNINC

OPTION 3- ALL MONEY TO M.R.S. ALL CHAPT 88 DISTRIBUTED AS PER CURRENT
FORMULA. MUNI GET \$80,000 MIN WITH COLA; UNINC GET \$40,000 MIN WITH
NO COLA



RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

7/25/89
Date