

HB

330

STATE OF ALASKA
THE LEGISLATURE

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

LEGISLATIVE AFFAIRS AGENCY
LEGISLATIVE REFERENCE LIBRARY

May, 1988

Copies of minutes listed below were originally included in this file. The minutes are available on the STAIRS database CMPR. In order to save space copies of minutes have not been left in the files.

Mary Van Nimwegen

House C+RA

1-22-88

3:00p.m.

BILL PREPARATION/ACTION*

Bill # HB 330

Date Referred: 1/11/88

Out: 1/1

Title: Fish business tax; municipal refunds.

Referrals: CRA ~~FIN~~

REQUESTS:*****

Dept.	-----POSITION PAPER-----			-----FISCAL NOTE-----		
	Dt Req.	Person	Rcvd	Dt Req.	Person	Rcvd
<u>Rev.</u>	<u>1/13</u>	<u>Weller. ^{1/22}</u> ✓		<u>1/13</u>	<u>Weller. ✓</u>	<u>1/15</u>
<u>DCRA</u>	<u>1/13</u>	<u>Plesman</u> 1/22		<u>1/13</u>	<u>Plesman</u>	<u>1/22 11:35A</u>
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CONTACTS:*****

Name	Organization Address	Phone	Date Contacted
<u>Navarre</u>	<u>waiting on serv. ^{Dep.}</u>	<u>3764</u>	<u>1/13 (1/22 mtg)</u> <u>1/22</u>
<u>Zawacki</u>	<u>6</u>	<u>2719</u>	<u>1/13 (1/22 mtg)</u>
-----	-----	-----	-----
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REMARKS:*****

REMARKS: notif Navarre of on 1/13 of 1/22 mtg, Lene
" Plesman
Zawack
Rev - Royce Miller 2300 will attend mtg.

ANALYSIS: _____ Completed: _____

MEETINGS:*****

Date	Action
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*See other side for additional information.



Official Business

COMMITTEE:

HOUSE COMMUNITY & REGIONAL AFFAIRS

DATE: Friday, January 22, 1988

SIGN-IN

Subject of meeting: (B) HB 330

*HB 330 Fish Business Tax; Municipal Refunds

pg 1 of 2

NAME (PLS PRINT)	YOUR TITLE & ADDRESS	PHONE	REPRESENTING	DO YOU WANT TO TESTIFY?
m Wright	leg aide CAP 521	2689	Rep Swackhammer	No
Fat Malone	(Rep/Navarre) aide Cap 204	4977	Rep Navarre	NO
Joe Evans	AML/Anchorage Municipal Assembly 4741 Southpark Bluff Drive Anchorage 99516	345-3688	AML/Municipality of Anchorage	NO
Chrystal Smith	AML Programs Mgr.	586-1325	AML	NO
Steve Beinbridge	AML / City of Nenana P.O. Box 70 Nenana 99760	832-5501	AML / City of Nenana	No
SANDY NISBAUM	SPECIAL ASSISTANT C-508	4956	SENATOR FISCHER	No
MICHAEL THILL	SEN ZHAROTT'S STAFF	4922	SEN ZHAROTT	NO
ROYCE WALTER	REVENUE / S.O.B.	2300	REVENUE	if needed
JOHN HANSEN	REVENUE / S.O.B.	2343	REVENUE	" "
Marla Huss	Kenai Peninsula Borough 144 W. Pankney Soldotna	583 463-3524	KPB	NO



Official Business

COMMITTEE:

HOUSE COMMUNITY & REGIONAL AFFAIRS

DATE: Friday, January 22, 1988

Subject of meeting:

*HB 330 Fish Business Tax; Municipal Refunds

pg 2 of 2

SIGN-IN

NAME (PLS PRINT)	YOUR TITLE & ADDRESS	PHONE	REPRESENTING	DO YOU WANT TO TESTIFY?
JAMES PLASMAN	POB. BH Juneau 105 STATE ST	4250	DCRA	No
Rep. Navarre				
John Havelock	725 W 16 Anch	276-1916	Alaska Municipal League	

File Contents

HB 330 - Fish Business Tax; Municipal Refunds

<u>No.</u>	<u>Description</u>
1.	Bill
2.	Sponsor Information
3.	Fiscal Note - Revenue (Income and Excise Audit)
4.	CRA Staff Review
5.	Fiscal Note - DCRA
6.	Memo - Distribution of Fisheries Business Tax

Ⓐ HB 330 JAN 13 1988 CRA

Alaska State Legislature

WABLE IN PERSON
PO BOX 4
JUNEAU, ALASKA 99811
(907) 465-3779
CHAIR, RULES COMMITTEE



PHONE: 465-3779
FAX: 465-3780
JUNEAU, ALASKA 99811
19071 262 0356
DIRECTOR

Representative Mike Navarre

January 11, 1988

MEMORANDUM

TO: Rep. Henry Springer, Chair
House Community and Regional Affairs Committee

FROM: Rep. Mike Navarre

Subject: House Bill 330, relating to distribution of Fisheries Tax

The purpose of this measure is to provide a more equitable distribution of the commercial fisheries business tax. I would sincerely appreciate it if this bill could be heard at the Committee's earliest convenience. Thanks.



CITY OF HOMER

CITY HALL

491 EAST PIONEER AVENUE

HOMER, AK., 99603-7624

(907)235-8121

② HB 330

Sponsor Info.

April 29, 1987

Representative Mike Navarre
Pouch V
Juneau, AK 99811

Re: Fisheries Business Tax Revenue

Dear Mike:

Enclosed please find a copy of Resolution 87-31 supporting legislation providing for a more equitable distribution of the fisheries business tax revenue refunded by the State to local governments as unanimously passed by the Homer City Council at their regular meeting on Monday, April 27, 1987.

I would again reiterate the Council's support for legislation utilizing the fifty percent/fifty percent scenario in an effort to provide a more equitable distribution of the fisheries business tax revenue. As we have previously indicated, the City of Homer utilizes its raw fish tax in support of the Port and Harbor operation whereas other local governments such as the Kenai Peninsula Borough put their money into the general fund operation.

Likewise, I would suggest that since the Borough is the recipient of the entire local tax when the processor is located outside the city, it would seem fair that if the processor is located within the city that the city should be the recipient of the entire local tax.

I applaud your efforts to provide a more equitable distribution of the fisheries business tax revenue refunded by the State to local governments supporting the fisheries and will communicate our support to the other cities and organizations that are recipients of this tax.

If we may do anything more to support this, please advise immediately.

Sincerely,

CITY OF HOMER

Handwritten signature of Philip C. Shealy.
Philip C. Shealy
City Manager

PCS/rah

Enclosure (1)

*draft
P.P. 11/1/87*

City of Homer
Homer, Alaska

RESOLUTION 87-31

A RESOLUTION OF THE HOMER CITY COUNCIL, SUPPORTING LEGISLATION PROVIDING FOR A MORE EQUITABLE DISTRIBUTION OF THE FISHERIES BUSINESS TAX REVENUE REFUNDED BY THE STATE TO LOCAL GOVERNMENTS.

WHEREAS, Alaska Statutes 43.75.130(a)(2) provides that each city located within a borough shall receive twenty-five percent of the tax revenue collected in the City from taxes levied by the fisheries business tax; and

WHEREAS, cities provide virtually all the services to the fishery processors located within their limits, i.e., water, sewer, police and fire protection; and

WHEREAS, since the Borough is the recipient of the entire local tax if the processor is located outside the city, it would seem fair that if the processor is located within the city that the city should be the recipient of the entire local tax; and

WHEREAS, the legislative intent of the tax was to reimburse local governments supporting the fisheries. The City of Homer does this by depositing the entire tax directly into the Port and Harbor Enterprise Fund thereby directly assisting the local fisheries; and

WHEREAS, Representative Mike Navarre has proposed legislation increasing revenue to cities from twenty-five to fifty percent of the amount of tax revenue collected in the city from taxes levied on the fisheries.

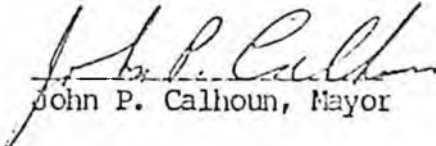
NOW, THEREFORE, BE IT RESOLVED by the Homer City Council that Representative Navarre is strongly urged to introduce proposed legislation utilizing the fifty percent/fifty percent scenario in an effort to provide a more equitable distribution of the fisheries business tax revenue refunded by the State to local governments supporting local fisheries.

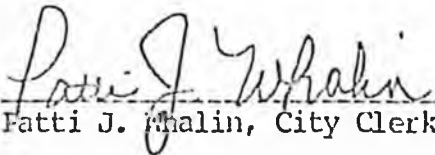
BE IT FURTHER RESOLVED that the City Manager is authorized to share this resolution with the other cities potentially affected by this legislation and encourages the passage of this matter with legislators and the governor's office.

DATED this 27th day of April, 1987 at Homer, Alaska.

CITY OF HOMER

ATTEST:


John P. Calhoun, Mayor


Fatti J. Thalini, City Clerk

JOHN P. CALHOUN

Mayor

451 E. Pioneer Avenue
Homer, Alaska 99603-7624
(907) 235-8121
Home 235-7214

April 17, 1987

Representative Mike Navarre
P. O. Box V
Juneau, AK 99811

Dear Mike:

Thank you for your material and draft copy of a bill to provide a more equitable distribution of the fisheries business tax revenue refunded by the State to local governments.

I strongly support the proposed change for the following reasons:

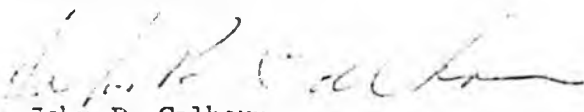
1. As you point out, cities provide virtually all the services to the processors located within their limits, i.e., water, sewer, police and fire protection, etc.;
2. The Borough is the recipient of the entire local tax if the cannery is located outside of a city. Therefore, it would seem fair that if the cannery is located within a city that the City should be the recipient of the entire amount of local tax;
3. Correct me if I am wrong, but I believe the initial legislative intent on the raw fish tax was to reimburse local governments supporting the fisheries. The City of Homer does this by depositing the raw fish tax directly into the Port and Harbor Enterprise Fund, thereby directly assisting the fisheries. I believe the Kenai Peninsula Borough deposits their share of the tax into the general fund and uses it in administration of general government.

I would strongly urge you to introduce your proposed legislation utilizing the fifty percent/fifty percent scenario and I would be happy to ask the City Council for a resolution of support.

Please keep me advised of your progress in this matter and be assured of the City of Homer support for the proposal.

Sincerely,

CITY OF HOMER


John P. Calhoun
Mayor

JPC/rah

TO: MAYOR DON GILMAN
FROM: L. SEMMENS

Here is the fish tax information that you requested.

	Homer	Kenai	Seldovia	Seward	Seldotna	City totals	Borough of	Boro net Cities
fy87	89,036	174,530	11,853	151,656		427,075	656,525	229,450
fy86	87,034	216,716	6	107,947	20	411,723	558,684	146,961
fy85	67,076	148,447	1,012	77,716	113	294,364	427,049	132,685
fy84	79,426	215,356	6	95,040	13	389,841	534,428	144,587
fy83	86,678	198,561	24,395	200,305	91	510,030	751,286	241,256
fy82	48,463	74,490	6,611	96,600	25	226,189	258,293	32,104
total	457,713	1,028,100	43,883	729,264	262	2,259,222	3,186,265	927,043
average	76,286	171,350	7,314	121,544	52	376,537	531,044	154,507

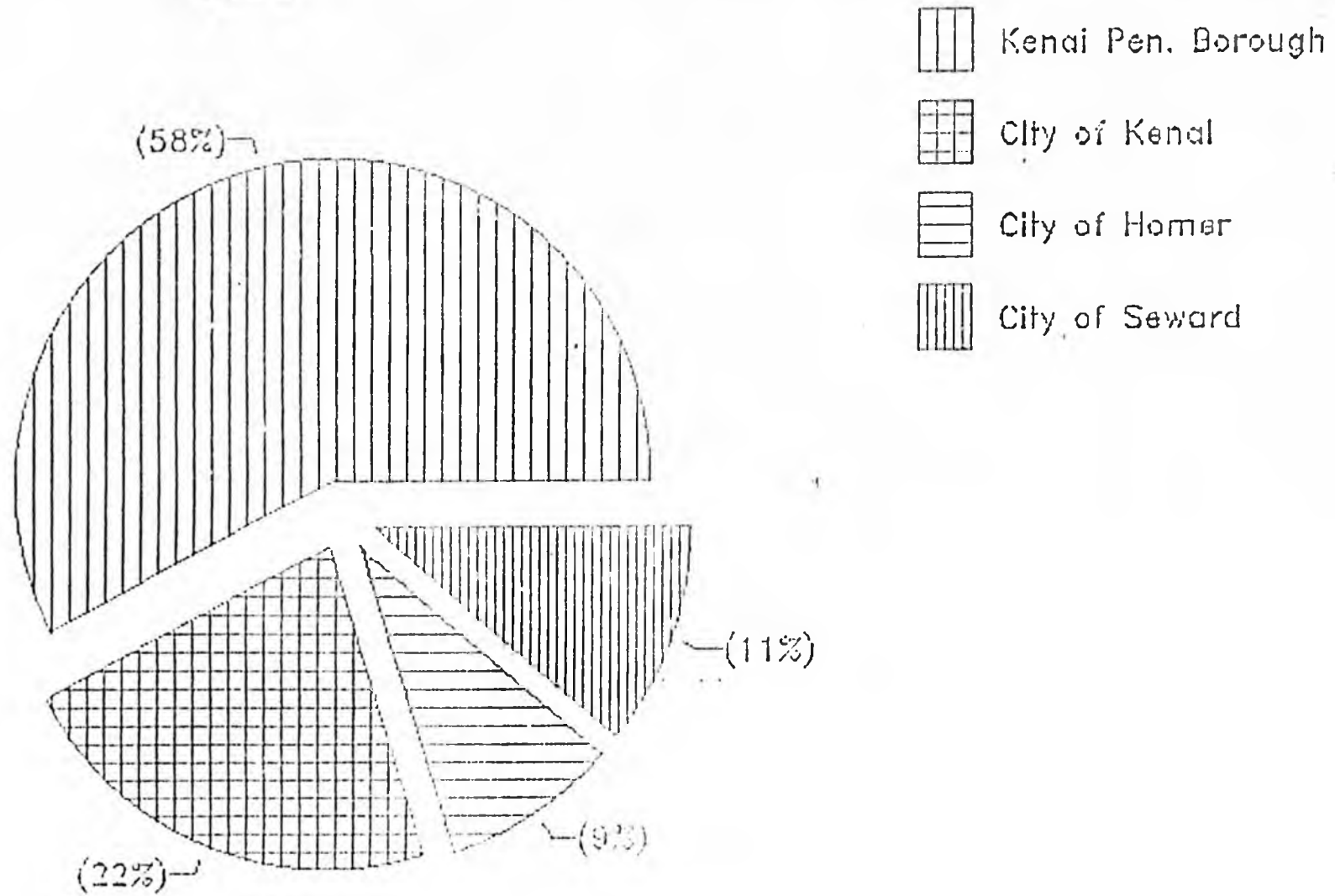
The data is not comparable prior to 1982 due a change in rate. The revenue was shared 50/50 with the state after 82. Local Gov't's share their 50% equally.

NOTE: the borough would have an average of 154,507 if the cities get the whole share, rather than the historical average of \$531,044.

Source of Information: Department of Revenue. Figures may not agree to our records due to timing differences.

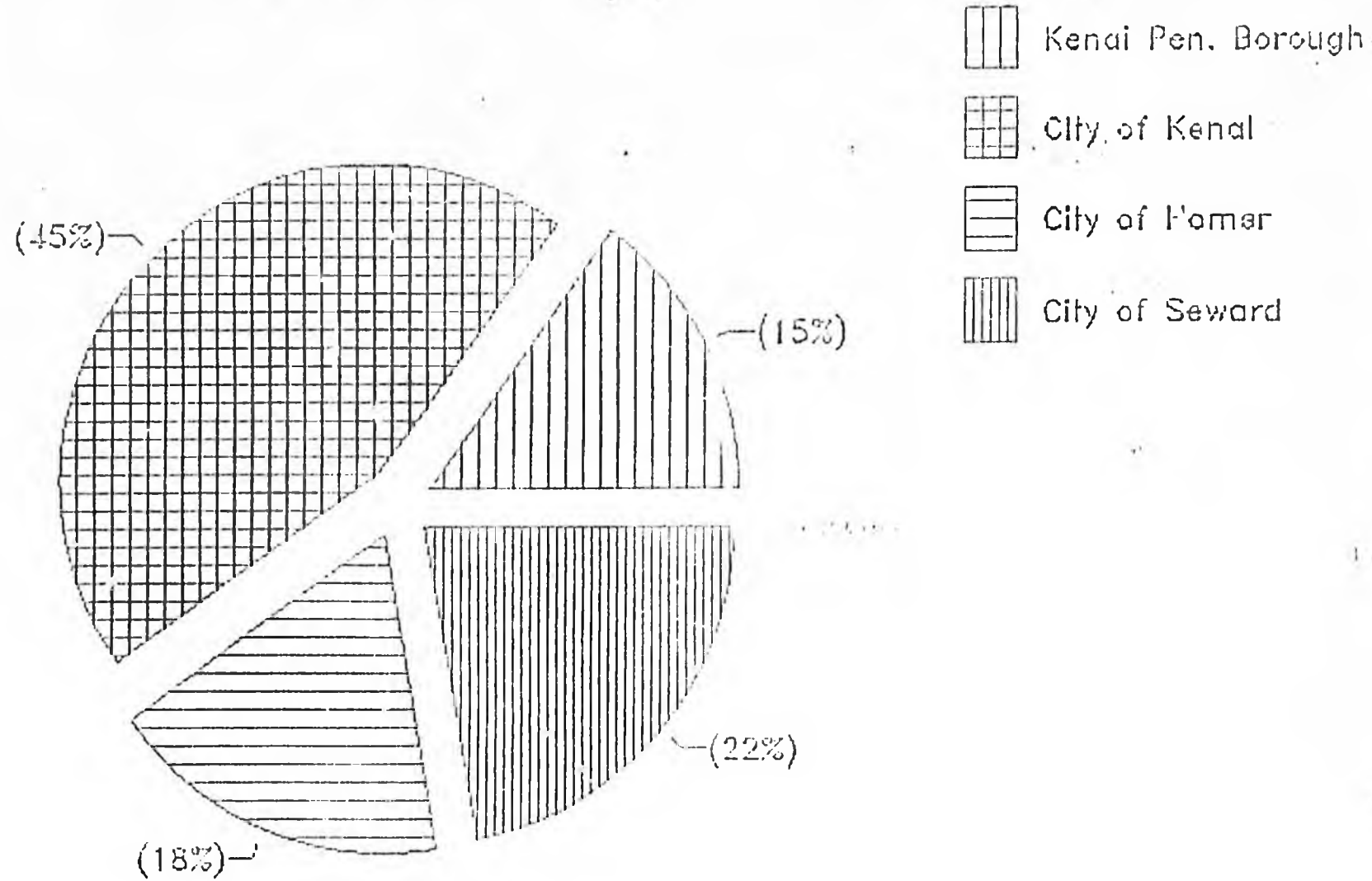
FISH TAX DISTRIBUTION

1986 \$ UNDER CURRENT STATUTE



FISH TAX DISTRIBUTION

1985 \$ UNDER 50%/50% SCENARIO



	A	B	C	D	E
1	FISH TAX DISTRIBUTION		1986 \$ UNDER CURRENT STATUTE		
3	Kenai Pen. Borough		558684.09	50% in Boro + 25% inside cities	
4	City of Kenai		216716.29	25% in City	
5	City of Homer		87034.27	25% in City	
6	City of Seward		107947.55	25% in City	
7	City of Seldovia		6.25	25% in City	
9	total (50% tax collected)		970388.45		

1986 \$ UNDER 50%/50% SCENARIO					
14	Kenai Pen. Borough		146979.73	50% in Boro	
15	City of Kenai		433432.58	50% in City	
16	City of Homer		174068.54	50% in City	
17	City of Seward		215895.10	50% in City	
18	City of Seldovia		12.50	50% in City	
20	total (50% tax collected)		970388.45		

(Draft bill)

1986 \$ UNDER 35%/15% SCENARIO					
25	Kenai Pen. Borough		394002.35	50% in Boro + 15% inside cities	
26	City of Kenai		303402.81	35% in City	
27	City of Homer		121847.98	35% in City	
28	City of Seward		151126.57	35% in City	
29	City of Seldovia		8.75	35% in City	
31	total (50% tax collected)		970388.45		

another potential scenario.

Suggested By: Administration

CITY OF KENAI

RESOLUTION 87-24

A RESOLUTION OF THE COUNCIL OF THE CITY OF KENAI, SUPPORTING LEGISLATION PROVIDING FOR A MORE EQUITABLE DISTRIBUTION OF THE FISHERIES BUSINESS TAX REVENUE REFUNDED BY THE STATE TO LOCAL GOVERNMENTS.

WHEREAS, Alaska Statutes 43.75.130(a)(2) provides that each city located within a borough shall receive twenty-five percent (25%) of the tax revenue collected in the City from taxes levied by the fisheries business tax; and,

WHEREAS, cities provide virtually all the services to the fishery processors located within their limits, i.e., water, sewer, police and fire protection; and,

WHEREAS, since the borough receives the entire local portion of the tax if the processor is located outside the city, it would seem fair that if the processor is located within the city that the city should receive the entire local tax; and,

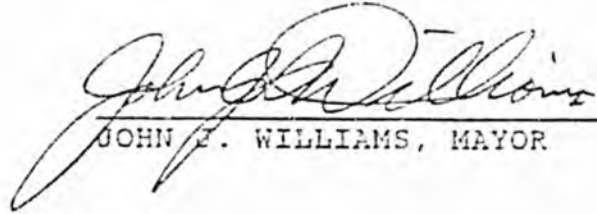
WHEREAS, the legislative intent of the tax was to reimburse local governments supporting the fisheries; and,

WHEREAS, Legislation is now pending before the Legislature to increase revenue to cities from twenty-five percent (25%) to fifty percent (50%) of the amount of tax revenue collected in the city from taxes levied on fisheries.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, that the City of Kenai strongly supports pending legislation which amends AS 43.75.130 to provide for a full fifty percent (50%) share of fisheries business tax to be distributed to local governments located within boroughs.

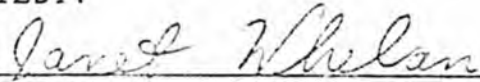
BE IT FURTHER RESOLVED, that the City Manager is authorized to share this resolution with the other cities potentially affected by this legislation and encourages the passage of this matter with legislators and the Governor's office.

PASSED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, that sixth day of May, 1987.



JOHN F. WILLIAMS, MAYOR

ATTEST:



Janet Whelan, City Clerk
(5/6/87)

CITY OF SEWARD

SEWARD, ALASKA 99684



© 1987 City of Seward, Alaska
© 1987 City of Seward, Alaska
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October 13, 1987

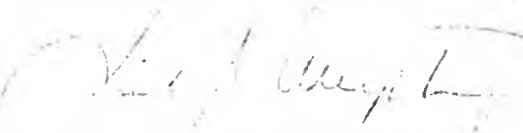
THE HONORABLE MIKE NAVARRE
PO Box 169
Kenai, AK 99611

CITY OF SEWARD RESOLUTION NO. 87-093

At its regular meeting of October 13, 1987, the Seward City Council approved Resolution No. 87-093, supporting legislation providing for a more equitable distribution of the state fisheries business tax. A copy of the resolution is enclosed for your information.

Sincerely,

THE CITY OF SEWARD, ALASKA


LINDA S. MURPHY, CMC
CITY CLERK

Enclosure

Sponsored by: Garzini

CITY OF SEWARD, ALASKA
RESOLUTION NO. 87-093

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, SUPPORTING LEGISLATION PROVIDING FOR A MORE EQUITABLE DISTRIBUTION OF THE FISHERIES BUSINESS TAX REVENUE REFUNDED BY THE STATE TO LOCAL GOVERNMENTS

WHEREAS, AS 43.75.130(a)(2) provides that each city located within a borough shall receive twenty-five percent (25%) of the tax revenue collected in the city from taxes levied by the fisheries business tax; and

WHEREAS, cities provide virtually all the services to the fishery processors located within their limits; i.e., water, sewer, police and fire protection; and

WHEREAS, since the borough is the recipient of the entire local portion of the tax if the processor is located outside the city, it would seem fair that if the processor is located within the city that the city should be the recipient of the entire local share of the tax; and

WHEREAS, Representative Mike Navarre has proposed legislation increasing revenue to cities from twenty-five percent (25%) to fifty percent (50%) of the amount of tax revenue collected in the city from taxes levied on the fisheries;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. Representative Mike Navarre is strongly urged to introduce proposed legislation amending AS 43.75.-130 to provide a full fifty percent (50%) share of fisheries business tax to be distributed to local governments located within boroughs.

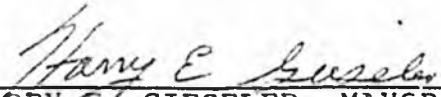
Section 2. Copies of this resolution shall be forwarded to the Honorable Representative Mike Navarre, the Honorable Representative Bette Cato, the Honorable Senator Jalmar Kerttula, the Honorable Senator Mike Szymanski and the Honorable Mayors of the cities located within the Kenai Peninsula Borough.

Section 3. This resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, this 12th day of October, 19 87.

CITY OF SEWARD, ALASKA
RESOLUTION NO. ~~87-093~~

THE CITY OF SEWARD, ALASKA




HARRY E. GIESELER, MAYOR

AYES: DUNHAM, GIESELER, HILTON, MEEHAN, NOLL, O'BRIEN & SIMUTIS
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

ATTEST:

APPROVED AS TO FORM:

HUGHES, THORSNESS, GANTZ,
POWELL & BRUNDIN, Attorneys
for the City of Seward, AK



Linda S. Murphy, QMC
City Clerk

(City Seal)

Fred B. Arvidson
City Attorney

JAN 19 1987

STATE OF ALASKA
1988 LEGISLATIVE SESSION

BILL VERSION: HB 330
PUBLISH DATE: 1/15/88

FISCAL NOTE

REQUEST:

Revision Date: _____
Title: "An Act relating to fisheries
tax sharing."
Sponsor: Navarre, Zawacki
Requestor: Comm. & Reg. Affs. & Finance

Agency Affected: Department of Revenue
BRU: Income and Excise Audit
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 88	FY 89	FY 90	FY 91	FY 92	FY 93
OPERATING						
PERSONAL SERVICES	-0-	-0-	-0-	-0-	-0-	-0-
TRAVEL	-0-	-0-	-0-	-0-	-0-	-0-
CONTRACTUAL	-0-	-0-	-0-	-0-	-0-	-0-
SUPPLIES	-0-	-0-	-0-	-0-	-0-	-0-
EQUIPMENT	-0-	-0-	-0-	-0-	-0-	-0-
LANDS & STRUCTURES	-0-	-0-	-0-	-0-	-0-	-0-
GRANTS, CLAIMS	-0-	-0-	-0-	-0-	-0-	-0-
MISCELLANEOUS	-0-	-0-	-0-	-0-	-0-	-0-
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL	-0-	-0-	-0-	-0-	-0-	-0-
REVENUE	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING: (Thousands of Dollars)

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

POSITIONS:

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

ANALYSIS: (Attach a separate page if necessary)

Prepared By: Steven E. Kettel *Steven E. Kettel*
Division: Income and Excise Audit
Approved by Commissioner: *[Signature]*
Agency: _____

Phone: 465-2320
Date: 1/15/88
Date: *1/18/88*

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

Bill Review

HB 330 - "An Act relating to the fisheries business tax revenue refunded to local governments; and providing for an effective date."

Sponsors: Navarre and Zawacki

Review: HB 330 amends present statutes to provide payment of collected tax revenue:

1. To each unified municipality and to each city located in the unorganized borough, 50% of the amount of tax revenue collected in the municipality from taxes levied under this chapter.
2. To each city located within a borough, 50 [25] % of the amount of tax revenue collected in the city from taxes levied under this chapter; and
3. To each borough 50% of the amount of tax revenue collected in the area of the borough outside cities from taxes levied--deletes some present language in statutes.

Additionally, language is provided to assist (areas) boroughs incorporated after June 16, 1987 percentages of tax revenue collected in the city from taxes levied under this chapter, and adjusts percentage of tax to be paid from cities and borough during transition to local area wide government.

Effective date is July 1, 1988.

STATE OF ALASKA
1988 LEGISLATIVE SESSION

BILL VERSION: HB 330
PUBLISH DATE: _____

FISCAL NOTE

REQUEST:

Revision Date: _____
Title: "An act .. fisheries business tax
revenue refunded to local governments.."
Sponsor: Navarre & Zawacki
Requestor: _____

Agency Affected: Community & Regional Affairs
BRU: _____
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 88	FY 89	FY 90	FY 91	FY 92	FY 93
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						
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FUNDING: (Thousands of Dollars)

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

POSITIONS:

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

ANALYSIS : (Attach a separate page if necessary)

Jim Plasman
Prepared by: Jim Plasman, Deputy Director

Division: Municipal & Regional Assistance Phone: 465-4750
Date: 1-21-88

Approved by Commissioner: Remond Henderson for David Hoffman Date: 1/21/88
Agency: Community & Regional Affairs

- Distribution (by preparer) :
- Legislative Finance
 - Legislative Sponsor
 - Requestor
 - Office of Management and Budget
 - Impacted Agency(ies)

STATE OF ALASKA

DEPARTMENT OF REVENUE

⑥ HB 330
STEVE COWPER, GOVERNOR

STATE OFFICE BUILDING
P.O. BOX SA
JUNEAU, ALASKA 99811-0400

January 15, 1988

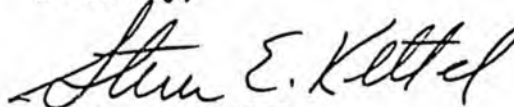
The Honorable Mike Navarre
Alaska State Legislature
Chair, Rules Committee
P.O. Box V
Juneau, Alaska 99811

Dear Representative Navarre:

Per your request of January 12th, attached is the comparison of the current distribution and the distribution under HB 330 of the Fisheries Business Tax.

Should you have any further questions, please don't hesitate to contact me.

Sincerely,



Steven E. Kettel
Director
Income & Excise Audit Division
(907) 465-2320

SK/mhh

Attachment

Prepared by: Dept. of Revenue
Income & Excise
Audit Division
January 15, 1988

FISHERIES BUSINESS TAX DISTRIBUTIONS
CURRENT & UNDER HB 330
FY 87 ACTUALS

<u>Name</u>	<u>Current Distribution FY 87 Share</u>	<u>FY 87 Distribution Under HB 330</u>
Anchorage Municipality*	99,201.12	99,201.12
Juneau Borough*	6,595.79	6,595.79
Sitka Borough*	500,344.41	500,344.41
Bristol Bay Borough*	1,170,159.83	1,170,159.83
Fairbanks North Star Borough	476.84	233.75
Fairbanks	236.84	473.68
North Pole	6.25	12.50
Haines Borough	179,431.58	179,262.27
Haines	169.31	338.62
Kenai Peninsula Borough	710,853.58	249,034.57
Homer	96,087.94	192,175.88
Kenai	189,882.55	379,765.10
Seldovia	12,747.29	25,494.58
Seward	163,101.23	326,202.46
Ketchikan Gateway Borough	286,358.27	89,900.79
Ketchikan	196,457.48	392,914.96
Kodiak Island Borough	937,400.42	258,680.61
Kodiak	664,547.63	1,329,095.26
Larsen Bay	14,172.18	28,344.36
Matanuska Susitna Borough	22,545.64	22,545.64
Northwest Arctic Borough	17.08	-0-
Kotzebue	17.08	34.16

NOTE: Boroughs marked with an asterisk(*) have no incorporated cities within their boundaries. Therefore, no effect would be realized.

In addition, those remaining boroughs may have additional incorporated cities within the borough boundaries which could possibly contribute under present law, however, since they were not contributors during FY 87, the effect would most likely be negligible.