

**S B**

**153**

# HOUSE COMMITTEE REPORT

(9)

Date Referred: March 22, 1989

FURTHER REFERRALS: FINANCE

Date of Committee Action: 3-23-89

The RESOURCES Committee considered:

SB 153

SENATE BILL NO. 153

[APPROP: FISH & AVIATION TAX REV.SHARING]

"An Act making a supplemental appropriation to the Department of Revenue for reimbursement to municipalities under the fisheries tax refund program and the aviation fuel revenue sharing; and providing for an effective date."

### RECOMMENDATIONS:

- be replaced with SB 153  the same title
- have attached amendment(s)  a new title
- do pass
- do not pass
- no recommendation
- individual recommendations
- additional referral to the \_\_\_\_\_ Committee

ADOPTS: \_\_\_\_\_ letter of intent

ATTACHES NEW FISCAL NOTE(s): \_\_\_\_\_ APPROVES PREVIOUS: \_\_\_\_\_ (Date/Dept)  
(Dept)

- fiscal impact \_\_\_\_\_  fiscal note(s) \_\_\_\_\_
- zero fiscal note \_\_\_\_\_  zero fiscal note(s) \_\_\_\_\_
- zero with analysis \_\_\_\_\_  zero fn/analysis \_\_\_\_\_

### SIGNING DO PASS:

*[Handwritten signatures]*

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### SIGNING: (Check approp. column)

	Do Not Pass	No Rec	Amend
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*[Handwritten signature]*

Chairman's Signature





# Southwest Alaska Municipal Conference

*Putting Resources to Work For People*

1007 West 3rd Avenue, Suite 201 • Anchorage, Alaska 99501 • (907) 274-7555

RESOLUTION NO. 89-01

RECEIVED FEB 10 1989

A RESOLUTION SUPPORTING THE TIMELY DISTRIBUTION OF FISHERIES BUSINESS TAX TO MUNICIPALITIES.

WHEREAS, the current system of allocating Alaska Business Fisheries Tax requires annual legislative appropriation; and

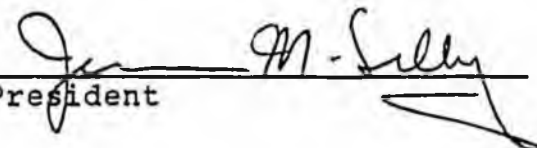
WHEREAS, if the Department of Revenue underestimates the amount of shared tax revenue and the legislature then appropriates a lesser amount than actually due, such as occurred in FY 1988, local governments must wait until the following legislative session to receive funding; and

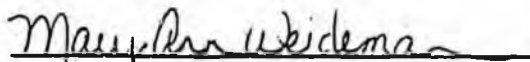
WHEREAS, this delay in revenues causes an unnecessary burden for communities expecting these revenues.

NOW, THEREFORE, BE IT RESOLVED THAT the Southwest Alaska Municipal Conference, representing cities in Bristol Bay, the Aleutians, the Pribilof Islands, and Kodiak urges the Alaska State Legislature to immediately appropriate funds to reimburse local governments for FY 1988 state shared Fisheries Business Taxes.

BE IT FURTHER RESOLVED, THAT the Southwest Alaska Municipal Conference requests the Alaska Legislature to amend State statute to allow the appropriation of 50% of fisheries business taxes collected to municipalities and boroughs no later than August 1 of the year following the year in which it was collected, according to the formula outlined in AS 43.375, without direct legislative approval.

PASSED THIS 22<sup>nd</sup> DAY OF January, 1989.

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Attest

Representing Bristol Bay, The Pribilofs, Kodiak and the Aleutians.



# Alaska State Legislature

House of Representatives  
Community & Regional Affairs

## TABLE OF CONTENTS

### SENATE BILL 153

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ITEM 1:	Bill Summary
ITEM 2:	Sectional Analysis
ITEM 3:	Department of Revenue Position Paper
ITEM 4:	Operating Budget Tax Allocations
ITEM 5:	Supplemental Requests
ITEM 6:	Statutes
ITEM 7:	Supporting Resolutions
ITEM 8:	FY 88 Raw Fish Revenues by Cities
ITEM 9:	SB 153

# 1

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Sen. Zharoff

BILL SUMMARY OF SB 153

Under AS 43.75.130, the state is obligated to reimburse to communities one half of the revenues collected under the fisheries business tax collected in those communities where processing occurs. Traditionally, the Department of Revenue would estimate the amount that the state would be obligated to reimburse to the communities under this program and provide that information to the legislature for inclusion in DOR's budget. The problem with this approach is that DOR does not know the exact amount to be distributed during a given fiscal year by the time the legislature adjourns because of the timing of collections of the tax. This has created underfunding in the budget of the amount to be reimbursed to communities in each of the past two operating budgets. Last year, the legislature passed a supplemental appropriation of \$730,264 because of underfunding. This year, the amount of underfunding has been calculated to be \$3,411,196, or roughly 30% of the total amount the state is obligated to share. All the fish taxes have been collected. the state has received its share and the \$3.4 million remaining obligation to municipalities has been collected and deposited in the general fund. All that remains is for legislative authorization to distribute these funds.

The Aviation Fuel Revenue Sharing supplemental is similiar. Sixty percent of the aviation fuel taxes collected by the state (minus administrative costs) are refunded to municipalities owning or leasing and operating an airport. The \$46,579 included in Section 2 is the Municipality of Anchorage's share of unanticipated, and therefore unbudgeted, Aviation Fuel taxes collected at Merrill Field.

The Department of Revenue submitted these supplementals for inclusion in the governor's supplemental bill, but since municipalities are counting on these funds for their FY 89 budgets, I have introduced SB 153 in hopes that this bill will receive expedited action and these funds will not be held up in the governor's supplemental.

Sen. Zharoff

SECTIONAL ANALYSIS OF SENATE BILL 153

SECTION 1: Appropriates the amount still owed to municipalities and boroughs under the fisheries tax refund program (AS 43.75.130(a)) to the Department of Revenue for disbursement. The amount still owed is \$3,411,196.

SECTION 2: Appropriates the amount still owed to the Municipality of Anchorage under the Aviation Fuel Revenue sharing program (AS 43.40.010(e)) to the Department of Revenue for disbursement. The amount still owed is \$46,578.

SECTION 3: Lapses the unexpended and unobligated balances created by this bill on July 1, 1989.

SECTION 4: Provides for an immediate effective date.

# 3

STEVE COWPER, GOVERNOR

**DEPARTMENT OF REVENUE**

OFFICE OF THE COMMISSIONER

P O BOX 5  
JUNEAU, ALASKA 99811-0400  
PHONE: (907) 465-2300  
TELEFAX: (907) 465-2389

February 14, 1989

The Honorable Fred Zharoff  
Alaska State Senate  
P.O. Box V  
Juneau, AK 99811

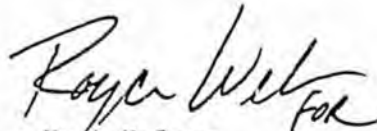
Dear Senator Zharoff:

This is in response to your request for this Department's position on Senate Bill 153.

As you know, the Department of Revenue has requested supplemental appropriations to fully fund the shared taxes program for FY89. The initial appropriation was based on a Department of Revenue estimate and was short approximately \$3.4 million. More than 50 municipalities and boroughs throughout Alaska are affected. The supplemental request process has been a routine measure in recent years. We have proposed language in this years budget bill (HB 100) which would authorize the Department to pay out all shared taxes collected under the various tax statutes. This would effectively put an end to our annual request for a supplemental to make a late payment of revenues to the communities.

SB 153 is intended to speed up the supplemental process by providing a separate appropriation bill to fund the refund program. It is anticipated that this legislation would pass through the legislature much more quickly than HB 100. It is important that communities receive these funds quickly. The Department supports your efforts to assist us in obtaining these necessary funds.

Sincerely,



Hugh Malone  
Commissioner  
Department of Revenue  
(907)465-2300

89-48

1	2	APPROPRIATION		APPROPRIATION FUND SOURCES		3
		ALLOCATIONS	ITEMS	GENERAL FUND	OTHER FUNDS	
3	4	*****	*****			3
4	5	***** DEPARTMENT OF REVENUE	*****			4
5	6	*****	*****			5
6	7	ALCOHOL BEVERAGE CONTROL BOARD (12 POSITIONS)	700,600	700,600		6
7	8	SHARED TAXES AND LICENSE FEES	10,786,200	10,786,200		7
8	9	AMUSEMENT AND GAMING TAX	80,200			8
9	10	AVIATION FUEL TAX	141,000			9
10	11	ELECTRIC AND TELEPHONE COOPERATIVE TAX	1,900,000			10
11	12	LIQUOR LICENSE FEES	900,000			11
12	13	FISHBOAT TAX	7,795,000			12
13	14	MUNICIPAL BOND BANK AUTHORITY (2 POSITIONS)	219,000		219,000	13
14	15	1989 INTENT: IT IS THE INTENT OF THE LEGISLATURE THAT				14
15	16	THE MUNICIPAL BOND BANK CAN COME BEFORE THE LEGISLATIVE				15
16	17	BUDGET AND AUDIT COMMITTEE FOR ADDITIONAL CONTRACTUAL				16
17	18	AUTHORITY IF EXISTING FUNDING IS NOT SUFFICIENT FOR				17
18	19	ISSUING BONDS				18
19	20	PERMANENT FUND CORPORATION (16 POSITIONS)	7,392,500		7,392,500	19
20	21	ALASKA HOUSING FINANCE CORPORATION (81 POSITIONS)	5,924,100		5,924,100	20
21	22	1989 INTENT: IT IS THE INTENT OF THE LEGISLATURE THAT				21
22	23	25 ADDITIONAL POSITIONS AND THE CONTRACTUAL SERVICES				22
23	24	AUTHORIZED IN FISCAL YEARS 1988 AND 1989 FOR				23
24	25	ADMINISTRATION OF FORECLOSED PROPERTIES SHOULD BE REVIEW				24
25	26	ANNUALLY IN RELATION TO THEIR WORKLOAD. THESE POSITIONS				25
26	27	ARE NOT INTENDED TO BE PERMANENT AS SOME FORECLOSURES				26
27	28	AND PROPERTY HOLDINGS DECREASE. IT IS THE INTENT OF THE				27
		Chapter 10.				

1 DEPARTMENT OF REVENUE (204)  
 2  
 3  
 4 LEGISLATION THAT THE NUMBER OF POSITIONS AND THE  
 5 CONTRACTUAL SERVICES ALSO DECREASE  
 6 AND SUPPORT ENFORCEMENT (105 POSITIONS)  
 7 REVENUE OPERATIONS  
 8 AUDIT INCOME AND EXCISE  
 9 (ADDITIONAL POSITIONS)  
 10  
 11 ADMINISTRATIVE  
 12

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7

RECEIVED

MEMORANDUM

STATE OF ALASKA

DEPARTMENT OF REVENUE

TO: Nancy Bennett  
Director  
Administrative Services

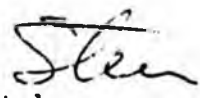
DATE: November 1, 1988

FILE NO: 6099I

TELEPHONE NO: 465-2320

THRU:

SUBJECT: FY 89 Raw Fish  
Supplemental



FROM: Steven E. Kettel  
Director  
Income and Excise Audit Division


We request \$3,411,196.00 in a supplemental for FY 89 Raw Fish Revenue Sharing. This request should be funded from general fund monies.

cc: Sandra Yadao  
Shirley Minnich

STATE OF ALASKA  
DEPARTMENT OF REVENUE  
INCOME AND EXCISE AUDIT DIVISION

M E M O R A N D U M

TO: Nancy Bennett  
Director  
Administrative Services

FROM: Steven E. Kettel   
Director  
Income & Excise Audit Division

DATE: January 13, 1989

SUBJECT: FY 89 Aviation Fuel  
Supplemental Request

We request \$46,578.11 in a supplemental for FY 89 Aviation Fuel Revenue Sharing. This amount is derived from taxes collected from Merrill Field Airport which we were unable to share until this time. This request should be funded from general fund monies.

cc: Sandra Yadao  
Brenda Vaughn  
Shirley Minnick

JH:SEK:1r

1 fiscal year ending June 30, 1989.

2 \* Sec. 7. The sum of \$46,600 is appropriated from the general fund to  
3 the Department of Revenue to refund additional aviation fuel revenue to the  
4 Municipality of Anchorage under AS 43.40.010 for the period of January 1,  
5 1984 through June 30, 1988.

6 \* Sec. 8. The sum of \$3,411,200 is appropriated from the general fund  
7 to the Department of Revenue to refund additional fiscal year 1989 fisher-  
8 ies tax revenue under AS 43.75.130.

9 \* Sec. 9. The sum of \$7,776,400 is appropriated from the following  
10 funding sources to the Department of Education for the public school foun-  
11 dation program for the fiscal year ending June 30, 1989:

12	General Funds	\$5,499,100
13	PL 81-874 Funds	2,277,300

14 \* Sec. 10. The sum of \$700,000 is appropriated from the general fund to  
15 the Department of Health and Social Services, adult public assistance  
16 program, for costs associated with increased caseloads and cost-of-living  
17 adjustments for the fiscal year ending June 30, 1989.

18 \* Sec. 11. The sum of \$136,600 is appropriated from the general fund to  
19 the Department of Health and Social Services, postmortem examination pro-  
20 gram, to pay for unmet costs of examinations and burials ordered by the  
21 courts for the fiscal year ending June 30, 1989.

22 \* Sec. 12. The sum of \$3,032,100 is appropriated to the Department of  
23 Health and Social Services, medicaid facilities program, to pay for costs  
24 associated with increased caseloads and price increases for the fiscal year  
25 ending June 30, 1989, from the following sources:

26	Federal Receipts	\$1,515,100
27	General Fund Match	1,517,000

28 \* Sec. 13. The sum of \$1,723,900 is appropriated to the Department of  
29 Health and Social Services, medicaid non-facilities program, to pay for

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§ 43.75.034

REVENUE AND TAXATION

§ 43.75.130

"(c) The department shall prepare an application form for a credit under this section.

disapprove an application for a credit under this section not later than 60 days after receiving the application."

"(d) The department shall approve or

**Sec. 43.75.034. Tax credit report [Repealed effective February 15, 1992].** Not later than the 15th legislative day of each regular legislative session the Department of Revenue, in conjunction with the Department of Commerce and Economic Development, shall submit to the legislature a report on the fisheries business tax credit program under AS 43.75.032. The report shall describe the expenditures for which a credit was approved during the previous tax year and, if possible, the increase in employment and processing capacity by the fisheries businesses for which the credit was approved. (§ 2 ch 79 SLA 1986; r § 8 ch 79 SLA 1986)

Postponed repeal. — Section 8, ch. 79, SLA 1986 repeals this section, effective February 15, 1992.

### Article 3. General Provisions.

**Section**

130. Refund to local governments

133. Provision of information to municipalities

**Section**

140. Definitions

**Sec. 43.75.130. Refund to local governments.** (a) Except as provided in (d) of this section, the commissioner of revenue shall pay

(1) to each unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied under this chapter;

(2) to each city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied under this chapter; and

(3) to each borough

(A) 50 percent of the amount of tax revenue collected in the area of the borough outside cities from taxes levied under this chapter; and

(B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied under this chapter.

(b) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.032 shall be calculated as if the person's tax had been collected without applying the credit.

(c) [Repealed effective January 1, 1992] Within 60 days after a credit is approved under AS 43.75.032 for a capital expenditure involving a shore-based fisheries business facility or cooperative seafood industrial park located or to be located in a municipality, the municipality may adopt an ordinance directing the department to reduce the municipality's refund under this section over a period of not more

35.130

File No.  
prior to

device  
Sup. Ct.  
P.2d 923  
amend-

rial No.  
File No.

§ 43.35.140

REVENUE AND TAXATION

§ 43.40.010

**Sec. 43.35.140. Gambling not legalized.** AS 43.35.100 — 43.35.150 do not legalize gambling. (§ 4 ch 116 SLA 1949; am § 1 ch 53 SLA 1951)

**Cross references.** — For limitations on authorized gaming activities, see AS 05.15.180.

**Sec. 43.35.150. Violations and penalties.** (a) It is unlawful for a person to (1) distribute in the state a punchboard for which the license tax provided in AS 43.35.100 — 43.35.150 is not paid; or (2) maintain for use, or permit the use of, in a place or premises occupied by the person a punchboard upon which the license stamp is not affixed.

(b) A person violating a provision of AS 43.35.100 — 43.35.150 is guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than \$500. (§ 5 ch 116 SLA 1949; am § 1 ch 53 SLA 1951)

### Chapter 40. Motor Fuel Tax.

**Section**

- 10. Tax on transfers or consumption of motor fuel and expenditure of proceeds
- 30. Refund for nonhighway use
- 35. Other refunds and credits
- 50. Refund claim by affidavit

**Section**

- 60. Separate invoices
- 70. Refund warrants
- 80. Examination of books and records
- 85. Preservation of books and records
- 100. Definitions

**Collateral references.** — 71 Am. Jur. 2d, State and Local Taxation, §§ 616 — 634; 53 Am. Jur. 2d, Licenses, §§ 30, 46 — 58.

State tax on or in respect of goods shipped in interstate commerce to consignee for sale on consignor's account without previous sale or order for purchase, 4 ALR2d 244.

Loading or unloading interstate freight in performance of obligation resting upon one other than interstate carrier as inter-

state commerce as regards local taxation, 10 ALR2d 651.

State taxation of motor carriers as affected by commerce clause, 17 ALR2d 421.

Power of legislature to remit, release, or compromise tax claim, 28 ALR2d 1425.

Financial hardship or inability to pay taxes as rendering inapplicable statutes denying remedy by injunction against assessment or collection of tax, 65 ALR2d 550.

**Sec. 43.40.010. Tax on transfers or consumption of motor fuel and expenditure of proceeds.** (a) There is levied a tax of eight cents a gallon on all motor fuel sold or otherwise transferred within the state, except that

(1) the tax on aviation gasoline is four cents a gallon.

(2) the tax on motor fuel used in and on watercraft of all descriptions is five cents a gallon, and

(3) the tax on all aviation fuel other than gasoline is two and one-half cents a gallon.

(b) There is levied a tax of eight cents a gallon on all motor fuel consumed by a user, except that

1. the tax on aviation gasoline consumed is four cents a gallon.

2. the tax on motor fuel used in and on watercraft of all descriptions is five cents a gallon, and

3. the tax on all aviation fuel other than gasoline is two and one-half cents a gallon.

(c) Every dealer who sells or otherwise transfers motor fuel in the state shall collect the tax at the time of sale, and remit the total tax collected during each calendar month of each year to the department by the last day of each succeeding month. Every user shall likewise remit the tax accrued on motor fuel actually used by the user during each month. If the monthly tax return is timely filed, one percent of the total monthly tax due, limited to a maximum of \$100, may be deducted and retained to cover the expense of accounting and filing the monthly tax return. At the time the remittance is made, each dealer or user shall submit a statement to the department showing all fuel which the dealer or user has distributed or used during the month.

(d) *[Repealed, § 3 ch 166 SLA 1976.]*

(e) Sixty per cent of the proceeds of the revenue from the taxes on aviation fuel, excluding the amount determined to have been spent by the state in its collection, shall be refunded to a municipality owning and operating or leasing and operating an airport in the proportion that the revenue was collected at the municipal airport. All other proceeds of the taxes on aviation fuel shall be paid into a special aviation fuel tax account in the state general fund. The legislature may appropriate funds from this account for aviation facilities.

(f) The proceeds from the revenue from the tax on motor fuel used in boats and watercraft of all descriptions shall be deposited in a special watercraft fuel tax account in the general fund. The legislature may appropriate from this account for water and harbor facilities.

(g) The proceeds of the revenue from the tax on all motor fuels, except as provided in (e), (f) and (j) of this section, shall be deposited in a special highway fuel tax account in the state general fund. The legislature may appropriate funds from it for expenditure by the Department of Transportation and Public Facilities directly or as matched with available federal-aid highway money for maintenance of highways, construction of highway projects and ferries included in the program provided for in AS 19.10.150, including approaches, appurtenances and related facilities and acquisition of rights-of-way or easements, and other highway costs including surveys, administration, and related matters. All departments of the state government authorized to spend funds collected from taxes imposed by this chapter shall perform, when feasible, all construction or reconstruction projects by contract

**Resolution of the Alaska Municipal League**

**Resolution No. 89-36**

**A RESOLUTION URGING THE LEGISLATURE TO PASS A  
SUPPLEMENTAL APPROPRIATION FOR FULL FUNDING  
OF THE RAW FISH TAX PROGRAM**

WHEREAS, under the provisions of AS 43.75.130, the State of Alaska annually remits a share of raw fish tax revenues to the municipalities from which the tax was collected, and

WHEREAS, the amount of these revenues, as provided in the statute, is based on the actual raw fish taxes collected from processors located within a given municipality, and

WHEREAS, the State of Alaska has failed to return the full amount to the municipalities as provided in the statutes, and

WHEREAS, the State Legislature failed to appropriate sufficient monies to fund the Raw Fish Tax Program;

NOW, THEREFORE, BE IT RESOLVED that the Alaska Municipal League urges the Alaska State Legislature to pass a supplemental appropriation fully funding the Raw Fish Tax Program and TO authorize prompt remittance of the balance due the affected municipalities.

BE IT FURTHER RESOLVED that the Alaska Municipal League requests the State to adopt legislation, regulations, and policies that will ensure the appropriation of the full share of Raw Fish Tax revenues due municipalities by August 1 of each year.

*Adopted at Annual Business Meeting o November 18, 1988 o Fairbanks, Alaska*

*- RESOLUTIONS OF SUPPORT*



# Southwest Alaska Municipal Conference

*Putting Resources to Work For People*

1007 West 3rd Avenue, Suite 201 • Anchorage, Alaska 99501 • (907) 274-7555

RECEIVED FEB 10 1989

## RESOLUTION NO. 89-01

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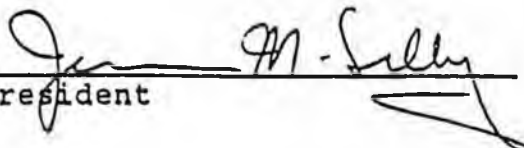
WHEREAS, if the Department of Revenue underestimates the amount of shared tax revenue and the legislature then appropriates a lesser amount than actually due, such as occurred in FY 1988, local governments must wait until the following legislative session to receive funding; and

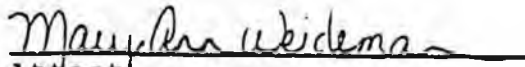
WHEREAS, this delay in revenues causes an unnecessary burden for communities expecting these revenues.

NOW, THEREFORE, BE IT RESOLVED THAT the Southwest Alaska Municipal Conference, representing cities in Bristol Bay, the Aleutians, the Pribilof Islands, and Kodiak urges the Alaska State Legislature to immediately appropriate funds to reimburse local governments for FY 1988 state shared Fisheries Business Taxes.

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PASSED THIS 22<sup>nd</sup> DAY OF January, 1989.

  
President

  
Attest

Representing Bristol Bay, The Pribilofs, Kodiak and the Aleutians.

FY 85 LAW FISH  
SHARED REVENUE - CITIES AND BOROUGHS

	TOTAL #	AMT POP	AMT SHARED	TOTAL #
	FY 85 SHARING			
MUA 635 Anchorage Municipality	57	110,000	11,750,000	70,475.03
CBJ 496 Juneau	23	469,522	6,519,700	6,949.32
CIS 599 Sitka	316	421,500	222,000,000	93,773.68
BBB 699 Bristol Bay Borough	1	401,775.62	990,244.74	416,044.29
FNS 462 North Star Borough		412.00	202.00	124.06
HAB 944 Haines Borough		121,422.01	102,226.62	42,453.39
KPB 465 Kenai Peninsula Borough		1,474,563.05	1,027,244.93	422,119.73
KGB 466 Ketchikan Gateway Borough		157,154.79	107,205.06	45,349.73
KIB 128 Kodiak Island Borough		1,149,261.78	209,200.70	207,474.02
MAB 586 Matanuska-Susitna Borough		22.34	57.96	24.38
NSB 460 North Slope Borough				
NAB 168 NORTHWEST ARCTIC BOROUGH		10.36	7.29	2.17
AEB 138 ALEUTIANS EAST BOROUGH		9,523.58	6,172.01	3,244.57
<b>TOTAL BOROUGHS</b>		<b>4,920,136.14</b>	<b>3,462,179.57</b>	<b>1,457,421.71</b>

CIA 323 Akhiok				
CIA 322 Aklachak				
CIA 321 Akiak				
CIA 072 Akutan	376	494.36	244,269.54	132,224.82
CIA 693 Alakanuk				
CAL 596 Aleknagik				
CAL 597 Allakaket				
CIA 143 Ambler				
CAP 063 Anaktuvok Pass				
CIA 275 Anderson				

Subtotal this page 376,494.36 244,269.54 132,224.82

SHARED REVENUE - CITIES AND BOROUGHS

CIA 461	Angoon			
CIA 062	Aniak	236.46	166.44	70.02
CIA 057	Anvik	904.08	636.38	267.70
CIA 565	Atmautluak			
COA 027	Atkasuk			
CIB 781	Barrow			
CIB 819	Bethel	30,055.42	21,156.05	8,999.43
CBM 320	Brevig Mission			
CBU 595	Buckland			
CIC 132	Chauthbaluk			
CIC 319	Chefornak			
CIC 202	Chevak			
COC 272	Chignik	222,144.27	202,824.77	85,319.52
CCP 269	Clark's Point	44,117.22	31,054.65	13,063.33
CCB 210	Cold Bay			
CIC 801	Cordova	310,732.13	570,544.35	240,157.78
CIC 492	Craig			
CID 317	Deering			
CDJ 475	Delta Junction			
CID 836	Dillingham	1,470.60	1,055.22	425.44
CID 072	Diomedes			
CEA 594	Eagle			
CIE 061	Eek			
CIE 316	Ekwok			
CIE 593	Elim			

Subtotal this page 1,175,661.11 827,447.06 349,213.25

SHARED REVENUE - CITIES AND BOROUGHS

CIE 322	Emmonak			
CIF 635	Fairbanks	7.19	5.06	3.13
CFY 463	Fort Yukon			
CIF 201	Fortuna Ledge	9,411.44	6,634.71	2,786.73
CIG 271	Galena	1,633.27	1,149.66	483.61
CIG 231	Gambell			
CIG 315	Golovin			
CGB 110	Godnews Bay			
CIG 200	Grayling			
CIH 871	Haines	297.71	209.56	88.15
CHC 590	Holy Cross			
CIH 724	Homer	169,922.24	119,509.26	50,412.98
CIH 254	Hoonah	47,310.70	33,302.00	14,008.70
CHB 589	Hooper Bay			
CIH 520	Houston			
CIH 314	Hughes			
CIH 852	Huslia			
CIH 230	Hydaburg			
CIK 111	Kachemak			
CIK 464	Kake	24,126.93	16,929.99	7,196.94
CIK 313	Kaktovik			
CIK 197	Kaltaq			
CIK 927	Kasaan			
COK 301	Kasiqluk			
CIK 891	Kenai	218,251.68	250,414.72	107,441.75

Subtotal this page 415,574.12 433,204.93 182,279.00

SHARED REVENUE - CITIES AND BOROUGHS

CIK 709	Ketchikan	125,453.22	92,306.52	37,146.70
CIK 060	Klana			
CKC 059	King Cove	574,007.31	372,415.94	201,591.37
CIK 196	Kivalina			
CIK 229	Klawock	9,266.04	3,522.37	2,743.67
CIK 312	Kobuk			
CIK 916	Kodiak	220,670.22	619,909.40	260,768.9
CIK 311	Kotlik			
CIK 679	Kotzebue	10.36	7.29	3.07
CIK 195	Kovuk			
CIK 228	Kovukuk			
CIK 088	Kupreanof			
CIK 133	Kwethluk			
CLB 218	Larsen Bay	5,042.56	3,449.46	1,593.10
CIL 199	Lower Kalskaq			
CIM 310	Manokotak			
CMC 599	McGrath			
CIM 109	Mekoryuk	62.62	44.12	18.56
CMV 111	Mountain Village	26,327.25	19,882.74	7,943.50
CIN 309	Napakiak			
CIN 308	Napaskiak			
CIN 291	Nenana	236.00	522.41	247.54
CNS 226	New Stuyahok			
CIN 521	Newhalen			
CIN 194	Newtok			

Subtotal this page 1,627,122.11 1,110,342.22 512,056.4

SHARED REVENUE - CITIES AND BOROUGHS

CIN 853	Nightmute			
CIN 085	Nikolai			
CIN 936	Nome			
CIN 174	Nondalton			
CIN 227	Noorvik			
CNP 676	North Pole			
CNU 598	Nuiqsut			
CIN 314	Nunapitchuk			
NCC 026	Nulato	545.51	393.79	161.52
COH 108	Old Harbor			
CIO 469	Ouzinkie			
CIP 644	Palmer			
CIP 470	Pelican	124,091.58	87,341.02	36,740.56
CIP 181	Petersburg	566,134.03	392,401.74	167,533.30
CIP 194	Pilot Station			
CIP 307	Platinum			
CPH 224	Point Hope			
CPA 471	Port Alexander			
CPH 306	Port Heiden			
CPL 107	Port Lions			
CIO 193	Quinhaqak			
CIR 225	Ruby			
CRM 305	Russian Mission			
CSG 054	Saint George			
CSM 472	Saint Marys			
Subtotal this page		690,761.12	496,183.74	204,274.88

SHARED REVENUE - CITIES AND BOROUGHS

CIS 192	Saint Michael	3,111.57	2,190.22	221.34
CSP 331	Saint Paul	144,729.26	101,917.52	42,811.74
CSP 978	Sand Point	117,222.23	109,529.08	58,693.15
CIS 106	Savoonga			
CIS 583	Saxman			
CIS 191	Scammon Bay			
CIS 058	Selawik			
CIS 624	Seldovia	12,500.00	2,792.75	3,701.25
COS 266	Seward	220,692.20	155,345.21	165,246.20
CIS 190	Shageluk			
CIS 189	Shaktolik			
CSP 522	Sheldon Point			
CIS 105	Shishmaref			
CIS 188	Shunonak			
CIS 396	Skadway			
CIS 564	Soldotna			
CIS 187	Stebbins			
CIT 855	Tanana			
CIT 473	Teller			
CTS 272	Tenakee Springs	147.92	104.16	43.76
CTB 301	Thorne Bay			
CIT 854	Toqiak	55,213.27	57,522.36	15,709.09
CTB 223	Toksook Bay	141.12	22.22	41.90
CIT 305	Tuluksak			
CIT 186	Tununak			

Subtotal this page 4,012,212.22 4,114,512.31 1,274,075.50

SHARED REVENUE - CITIES AND BOROUGHS

CIU 258	Unalakleet			
CIU 215	Unalaska	944,291.94	664,687.10	279,604.84
CIU 198	Upper Kalskag			
CIV 401	Valdez	165,220.22	116,412.01	48,808.21
CIW 222	Wainwright			
CIW 185	Wales			
CIW 159	Wasilla			
CWM 304	White Mountain			
CIW 474	Whittier	24,527.46	17,264.00	7,263.46
CIW 559	Wrangell	29,052.27	26,755.65	11,269.24
CIW 179	Yakutat	124,217.41	91,475.63	32,741.78

CITIES	Subtotal - Page 7	1,306,425.68	919,635.27	386,790.41
	Page 6	601,921.33	414,513.95	187,407.38
	Page 5	690,761.12	406,126.74	284,634.38
	Page 4	1,622,103.74	1,110,127.23	511,976.51
	Page 3	615,576.12	432,204.03	183,372.09
	Page 2	1,175,661.11	827,447.26	348,213.85
	Page 1	376,494.26	244,269.54	132,224.72

Total Cities 4,300,000.00 2,950,000.00 1,350,000.00

Total Boroughs 4,927,100.00 2,412,000.00 2,515,100.00

GRAND TOTAL 11,227,100.00 7,362,000.00 3,865,100.00