

355

HCRRA

HB 843

(A. SMITH)

PLEASE CONTACT CITY MANAGER AT ANCHORAGE

078220\*620

REVENUE RECEIVED LAST (FOR 1971 BUDGET)

RECEIVED BY THE CITY\* CASE OF HOW MUCH REVENUE LAST YEAR\* 1971\*

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

BEING CHARGED AND RECEIVED BY MOST OF THE RESIDENTS OF THE

ON EXPENSES FOR VARIOUS AND OTHER REASONS OF OTHERS BEING

THE CITY BOARD OF ADDITIONAL REVENUE SHOULD BE

# TELEGRAM

FROM ALASKA COMMUNICATIONS, INC.

PHONE: 583-6440

JUNEAU, ALASKA 99801

#

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

PMS REP LISA RUDD

JUN

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

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

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

DLRS30,856

STEVE GINNIS CITY MANAGER FT YUKON

# Fairbanks Memorial Hospital

1650 Cowles St.

FAIRBANKS, ALASKA 99701

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

March 20, 1978

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

Dear Representative Rudd:

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

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

Hoping to hear from you.

Sincerely,

  
Tom Mingen  
Administrator

TM/cd

452-8709



CITY of BETHEL

P. O. Box 388 • Bethel, Alaska 99559

543-2297 — Area Code 907

PC  
4-3-78

March 29, 1978

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

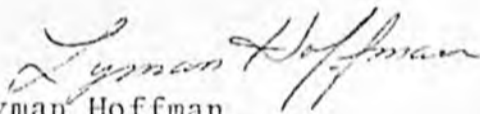
Dear Representative Rudd:

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

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

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

Sincerely,

  
Lyman Hoffman  
City Manager

LH:lf

"Deep Sea Port and Transportation Center of the Kuskokwim"

CITY OF BETHEL  
RESOLUTION NO. 231

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

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

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

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

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

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

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

ATTEST:

Laura Frank  
LAURA FRANK, CITY CLERK

APPROVED:

John P. Guinn  
JOHN P. GUINN, MAYOR

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

House Bill 843

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rose agreed the appropriation is essential.

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

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

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

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

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

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

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

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

February 24, 1978

Report of the Local Government Committee  
RuralCap Citizen Participation Conference

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

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

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

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

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

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

*committee  
unanimously  
agreed*

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

Submitted: February 24, 1978

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

STATE SPENDING IMPACT ON LOCAL GOVERNMENT

## STATE SPENDING IMPACT ON LOCAL GOVERNMENT

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

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

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

\$445 million

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

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

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

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

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

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

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

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

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

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

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

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

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

\*Total 71-76 \$45.4 million

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

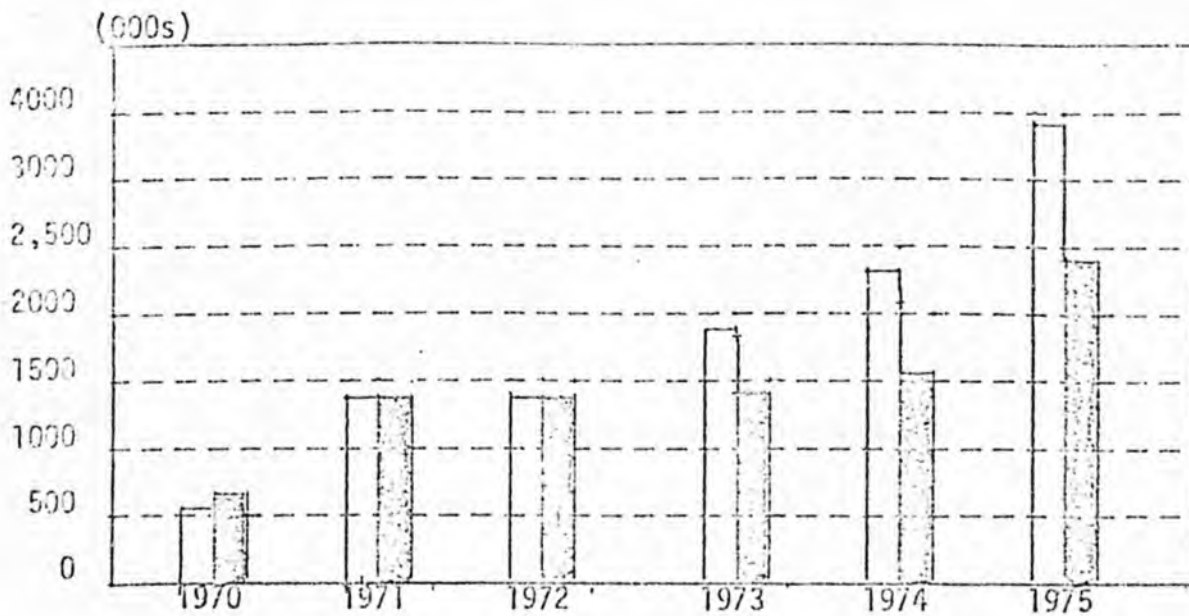
Other sources of direct aid from the state to school districts are also present. For example, at the beginning of the bonus money period the state enacted the State Impact Program, patterned after the federal impact program (PL874), and designed to compensate local school districts for the impact of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

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

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

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

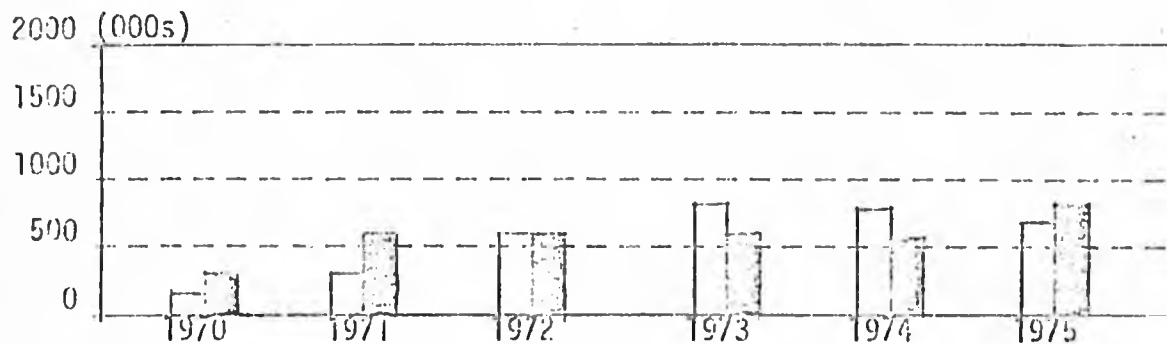
statewide figures



ANCHORAGE MUNICIPAL REVENUE SHARING 1970 - 1975

□ Borough

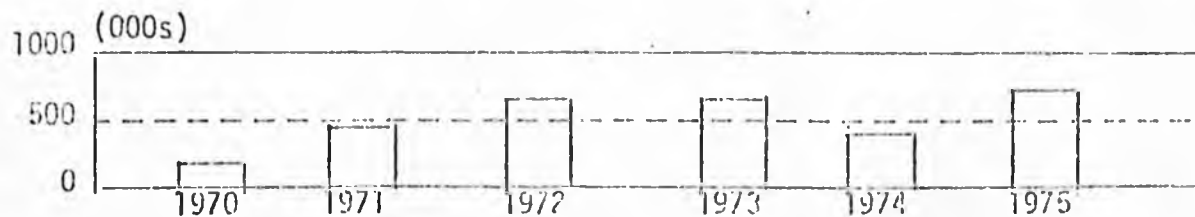
▨ City



FAIRBANKS MUNICIPAL REVENUE SHARING 1970 - 1975

□ Borough

▨ City



JUNEAU MUNICIPAL REVENUE SHARING 1970 - 1975

□ Borough (unified government)

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

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

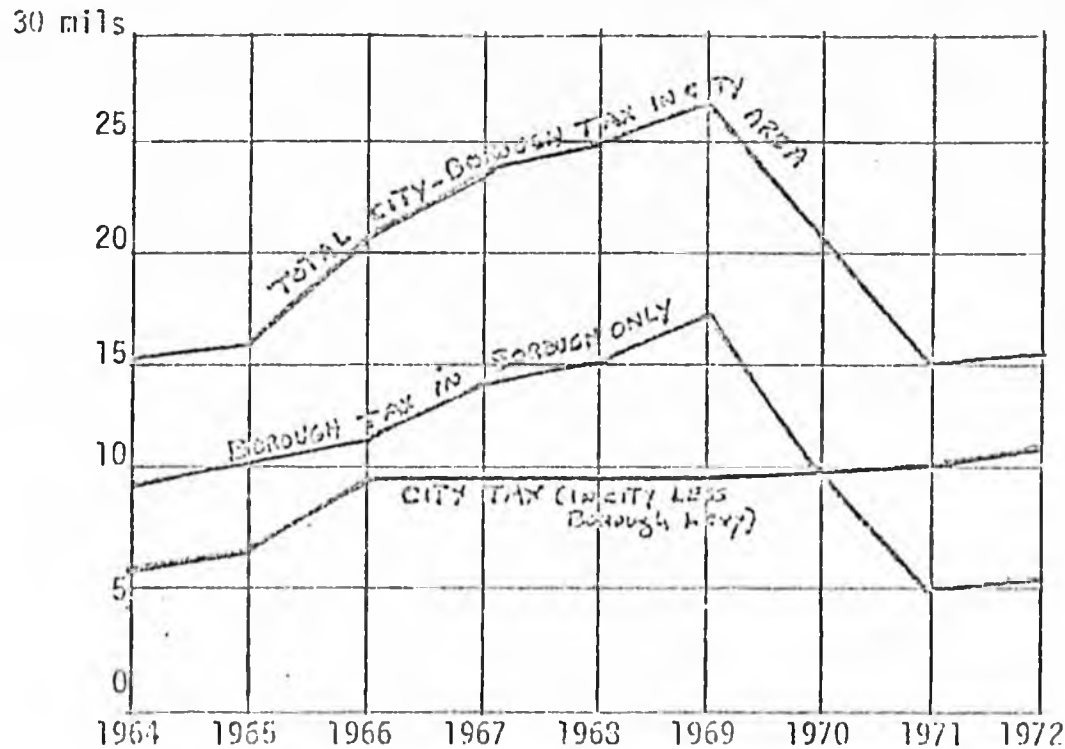
Hence, the beginning of bonus money revenue sharing was both a potential source of tax relief for local taxpayers, and a means of financing the needs of community growth without tax increases. During the period many communities would have an expanding assessed value base to help finance growth, but that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

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

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

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

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



FAIRBANKS REAL PROPERTY TAXES 1964 - 1972

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

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

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

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

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

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

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

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

FAIRBANKS BOROUGH REVENUE RELATIONSHIPS

State Foundation Act, Sales Tax, Property Tax

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

(\*) Numbers reflect rank is predominant revenue earner

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

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

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

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

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

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

(1) Does not include School classified employees

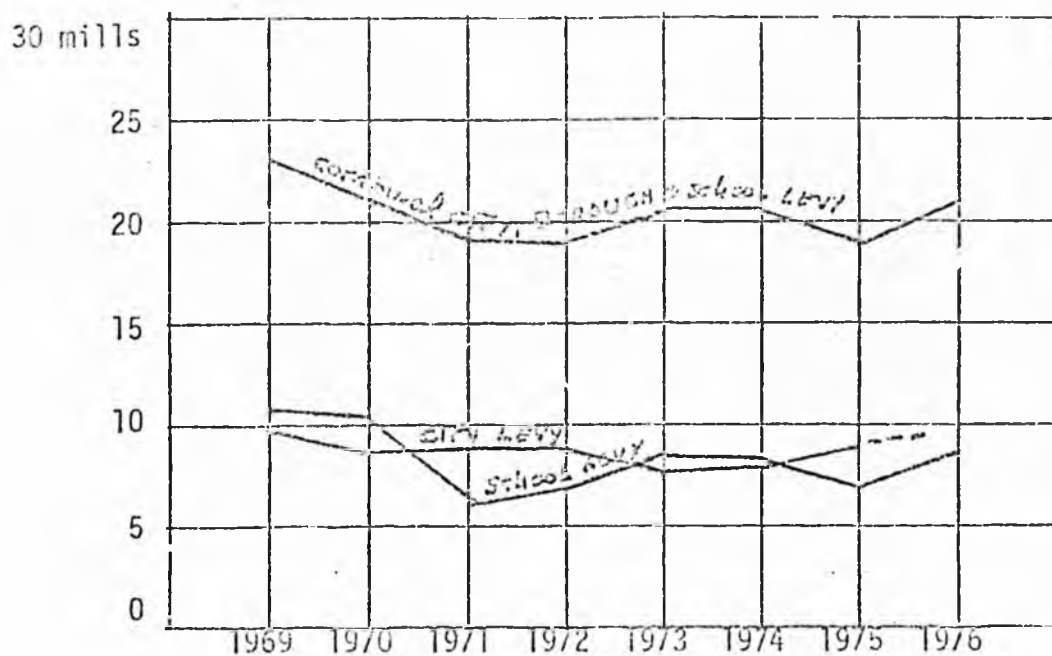
The previous chart shows some employment jumps in the 1969 - 1975 period, and then an increase in the pipeline period. However, during the period the borough's general government growth was in part due to a transfer of function from the city, and the jump in education between 1974 and 1975 was due to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

#### THE ANCHORAGE PICTURE

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

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

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



ANCHORAGE REAL PROPERTY TAXES 1969 - 1976

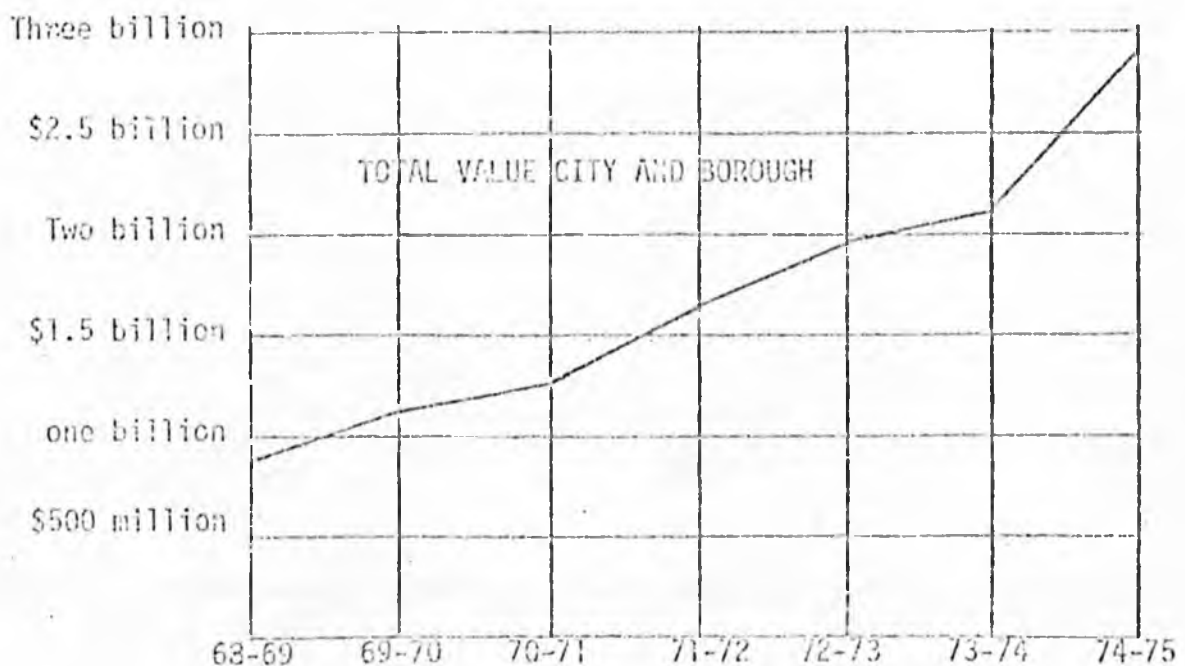
The above chart shows the infusion of state revenue sharing in 1969-1976 dropping basically school taxes, allowing the city to drop taxes slightly while increasing services.

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

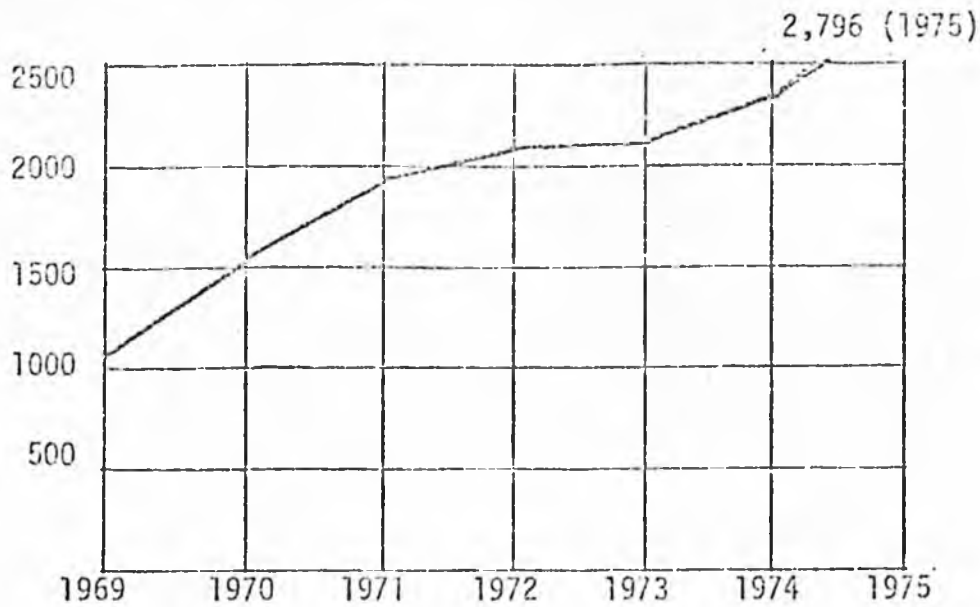
The above chart does not reflect total borough revenues. However, it does show the changing revenue relationship from 1968-'69, when property tax revenues almost equaled "other governmental transfers," until 1974-'75 when "other governmental transfers" double property taxes. Total revenues from the two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

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

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



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



GROWTH BY EMPLOYEES ANCHORAGE CITY AND BOROUGH

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

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

# 2 Analytic Statement

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

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

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

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

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

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

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

PROPOSED REVENUE SHARING (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 22, 1978

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HOUSE BILL NO. 843 (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 23, 1978

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

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

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

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

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

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

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

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

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

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

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

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

85	SITKA BOROUGH	2.10	4.000	7,650	\$373,870	\$133,982	\$0	\$498,779	\$383,994
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FIRST CLASS CITIES

86	CORDOVA	8.51	3.000	2,406	\$185,486	\$119,038	\$0	\$299,084	\$211,729
87	CRAIG	5.83	3.000	467	\$36,002	\$10,405	\$0	\$46,578	\$36,050

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

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

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

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

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

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

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

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

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

PRESENT REVENUE SHARING (1977 DATA)

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 22, 1978

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

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

TOTAL \$1,040,825

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

TOTAL \$486,481

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

TOTAL \$431,316

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

TOTAL \$498,246

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

TOTAL \$348,803

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

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

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

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

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TOTAL \$417,165

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

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TOTAL \$209,010

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

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

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

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

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
MARCH 25, 1978

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COMPARISON OF REVENUE SHARING OPTIONS

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
APRIL 6, 1978

ESTIMATED PAYOUTS IN 1977

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

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

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

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

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

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

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

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

TOTAL \$26,999,999

\$18,349,049

\$24,446,341

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 843

PREPARED BY  
LEGISLATIVE AFFAIRS AGENCY  
RESEARCH DIVISION  
APRIL 6, 1978

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

143 RALTAG	0.00	0.00	240	\$0	\$2,226	\$31,210	\$0	\$32,798	\$6,881	\$33,437
144 KASAAN	0.00	0.00	38	\$0	\$4,000	\$21,000	\$0	\$24,522	\$4,475	\$25,000
145 KIANA	0.00	0.00	314	\$0	\$10,405	\$23,031	\$0	\$32,798	\$17,545	\$33,437
146 KIVALINA	0.00	1.86	202	\$4,520	\$7,356	\$21,560	\$0	\$32,798	\$14,172	\$33,437
147 KOBUK	0.00	0.00	60	\$0	\$5,350	\$28,087	\$0	\$32,798	\$5,951	\$33,437
148 KOTLIK	0.00	1.94	284	\$10,017	\$5,200	\$17,282	\$0	\$31,879	\$11,476	\$32,500
149 KOTZEBUE	0.00	11.58	2,526	\$209,400	\$31,137	\$0	\$0	\$235,942	\$144,317	\$144,317
150 KOYUK	0.00	0.33	160	\$733	\$5,050	\$25,779	\$0	\$30,959	\$9,999	\$31,562
151 KOYUKUK	0.00	0.00	124	\$0	\$5,350	\$28,087	\$0	\$32,798	\$6,179	\$33,437
152 KUPREANDF	0.00	0.00	42	\$0	\$0	\$25,937	\$0	\$25,442	\$0	\$25,937
153 KWETHLUK	0.00	0.00	444	\$0	\$5,200	\$27,300	\$0	\$31,379	\$16,455	\$32,500
154 LOWER KALSKAG	0.00	0.00	195	\$0	\$5,350	\$28,087	\$0	\$32,798	\$12,262	\$33,437
155 MANOKOTAK	0.00	0.90	225	\$2,560	\$0	\$29,001	\$0	\$30,959	\$5,539	\$31,562
156 MCGRATH	0.00	0.00	296	\$0	\$11,816	\$21,620	\$0	\$32,798	\$21,516	\$33,437
157 MEKORYUK	0.00	1.29	184	\$2,593	\$5,200	\$24,706	\$0	\$31,879	\$11,538	\$32,500
158 MOUNTAIN VILLAGE	0.00	4.79	513	\$34,094	\$5,200	\$0	\$0	\$38,544	\$22,873	\$22,873
159 NAPAKIAK	0.00	6.64	276	\$18,586	\$10,036	\$3,877	\$0	\$31,879	\$18,826	\$32,500
160 NAPASKIAK	0.00	0.00	210	\$0	\$0	\$32,500	\$0	\$31,879	\$5,323	\$32,500
161 NEWHALEN	0.00	0.00	89	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
162 NEW STUYAHOK	0.00	0.00	230	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
163 NEWTOK	0.00	0.00	124	\$0	\$0	\$32,500	\$0	\$31,879	\$0	\$32,500
164 NIGHTMUTE	0.00	2.54	123	\$3,674	\$0	\$28,825	\$0	\$31,879	\$799	\$32,500
165 NIKOLAI	0.00	0.00	85	\$0	\$7,195	\$26,241	\$0	\$32,798	\$7,764	\$33,437
166 NONDALTON	0.00	0.00	226	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
167 NDORVIK	0.00	2.26	527	\$12,911	\$9,763	\$10,762	\$0	\$32,798	\$28,443	\$33,437
168 NULATO	0.00	0.00	331	\$0	\$8,225	\$25,211	\$0	\$32,798	\$10,439	\$33,437
169 PILOT STATION	0.00	0.25	301	\$1,512	\$1,950	\$29,037	\$0	\$31,879	\$12,320	\$32,500
170 PLATINUM	0.00	0.00	59	\$0	\$0	\$32,500	\$0	\$31,879	\$1,879	\$32,500
171 PORT ALEXANDER	0.00	2.52	51	\$1,128	\$0	\$24,809	\$0	\$25,442	\$661	\$25,937
172 PORT HEIDEN	0.00	0.00	89	\$0	\$50,373	\$0	\$1,405	\$50,789	\$51,778	\$51,778
173 QUINHAGAK	0.00	1.03	395	\$4,641	\$5,512	\$22,346	\$0	\$31,879	\$15,525	\$32,500
174 RUBY	0.00	0.00	219	\$0	\$0	\$33,437	\$0	\$32,798	\$3,662	\$33,437
175 RUSSIAN MISSION	0.00	0.00	158	\$0	\$1,716	\$30,784	\$0	\$31,879	\$2,126	\$32,500
176 SAINT MICHAEL	0.00	0.00	206	\$0	\$5,050	\$26,512	\$0	\$30,959	\$10,121	\$31,562
177 SAINT PAUL	0.00	5.75	550	\$29,831	\$68,999	\$0	\$0	\$96,942	\$85,410	\$85,410
178 SAND POINT	0.00	18.57	544	\$45,096	\$25,691	\$0	\$0	\$69,436	\$40,458	\$40,458
179 SAVOONGA	0.00	0.65	409	\$2,798	\$5,050	\$23,714	\$0	\$30,959	\$17,701	\$31,562
180 SCAMMON BAY	0.00	1.42	193	\$4,759	\$0	\$27,740	\$0	\$31,879	\$6,147	\$32,500
181 SELAWIK	0.00	12.52	521	\$43,189	\$0	\$0	\$0	\$42,364	\$17,073	\$17,073
182 SHAGELUK	0.00	0.00	169	\$0	\$12,070	\$21,366	\$0	\$32,798	\$14,897	\$33,437
183 SHAKTOOLIK	0.00	0.96	160	\$1,808	\$0	\$29,753	\$0	\$30,959	\$0	\$31,562
184 SHELDON POINT	0.00	0.00	136	\$0	\$0	\$32,500	\$0	\$31,879	\$0	\$32,500
185 SHISHMAREF	0.00	2.18	326	\$8,149	\$8,534	\$14,878	\$0	\$30,959	\$19,441	\$31,562
186 SHUNGNAK	0.00	2.18	182	\$4,284	\$5,350	\$23,803	\$0	\$32,798	\$9,488	\$33,437
187 STEBBINS	0.00	1.03	298	\$3,580	\$0	\$27,982	\$0	\$30,959	\$9,217	\$31,562
188 TANANA	0.00	1.61	499	\$7,366	\$22,169	\$3,902	\$0	\$32,798	\$25,506	\$33,437
189 TELLER	0.00	1.09	219	\$2,880	\$10,144	\$18,537	\$0	\$30,959	\$14,844	\$31,562
190 TENAKEE SPRINGS	0.00	0.00	140	\$0	\$1,556	\$24,381	\$0	\$25,442	\$6,131	\$25,937
191 TOGIAK	0.00	2.85	419	\$13,932	\$0	\$17,630	\$0	\$30,959	\$10,315	\$31,562
192 TOKSOOK BAY	0.00	2.16	317	\$9,930	\$5,200	\$17,369	\$0	\$31,879	\$16,121	\$32,500
193 TULUKSAK	0.00	0.00	202	\$0	\$0	\$32,500	\$0	\$31,879	\$0	\$32,500
194 TUNUNAK	0.00	0.52	299	\$1,880	\$5,200	\$25,419	\$0	\$31,879	\$12,780	\$32,500
195 UNALAKLEET	0.00	0.00	630	\$0	\$22,510	\$9,052	\$2,083	\$33,002	\$33,645	\$33,645
196 UPPER KALSKAG	0.00	0.00	164	\$0	\$0	\$33,437	\$0	\$32,798	\$2,741	\$33,437
197 WALES	0.00	0.89	109	\$1,101	\$0	\$30,461	\$0	\$30,959	\$0	\$31,562
198 WHITE MOUNTAIN	0.00	0.00	98	\$0	\$0	\$31,562	\$0	\$30,959	\$0	\$31,562
199 WHITTIER	0.00	5.13	292	\$10,361	\$22,712	\$0	\$887	\$33,313	\$33,961	\$33,961
200 EXT FIRE AREAS	0.00	0.00	1	\$0	\$66,341	\$0	\$0	\$65,073	\$66,341	\$66,341
TOTAL				\$17,872,731	\$6,765,093	\$2,335,491	\$552,422	\$26,999,999	\$18,349,049	\$24,446,341

# Municipality of Anchorage

## MEMORANDUM

DATE: March 9, 1978

TO: Ted Berns, Municipal Attorney

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

SUBJECT: House Bill NO. 843

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

### GENERAL

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

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

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

### AMBIGUITIES

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

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

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

APPROACH TO STATE REVENUE SHARING

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

EFFECTS ON THE MUNICIPALITY OF ANCHORAGE

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

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

\* Compared to state averages

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

Population	High
Tax Effort	High
Relative Income	Low

Both the federal and state components follow the same pattern.

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

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

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

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

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

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

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

OTHER CONSIDERATIONS

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

LDC/en

Attachments

STATE OF ALASKA  
THE LEGISLATURE

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

LEGISLATIVE AFFAIRS AGENCY

February 17, 1978

MEMORANDUM

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

TO: The Honorable Terry Gardiner

FROM: John Williams  
Research Analyst

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

PRESENT REVENUE SHARING

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

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

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

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

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

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

OVERVIEW OF HB 843

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

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

FINANCIAL DISTRIBUTION SCHEME

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

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

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

ALLOCATION FORMULA

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

The formula is:

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

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

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

Part A

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

Part B

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

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

#### Part C

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

#### Part D

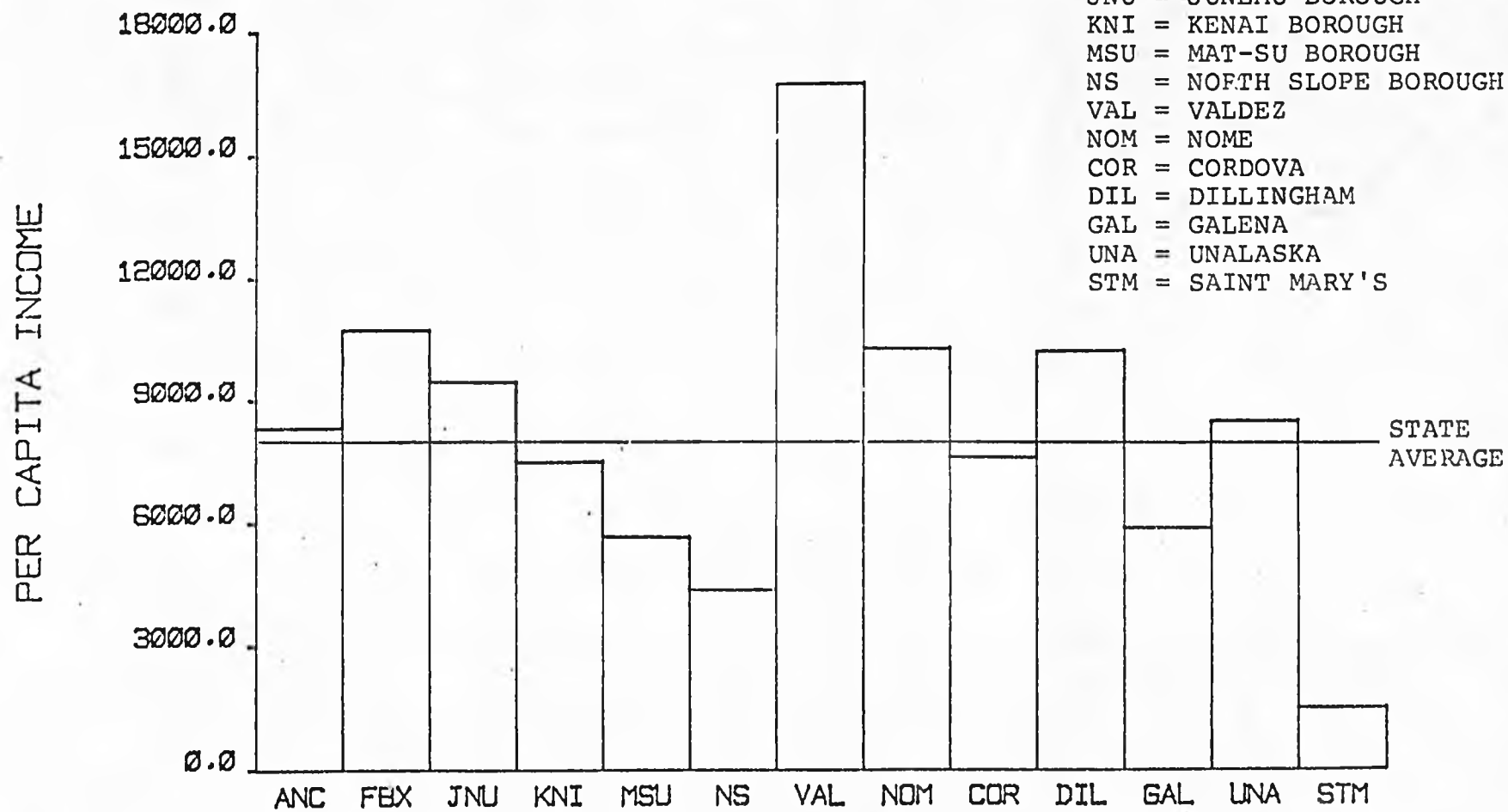
The portion set out by brace D is called the local effort factor, and is not allowed to exceed 25. The ceiling has the effect of setting a limit on the amount of support given to each municipality under the revenue sharing program. This, in combination with the required publishing of revenue sharing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

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

JW:dh

# PER CAPITA INCOME 1976

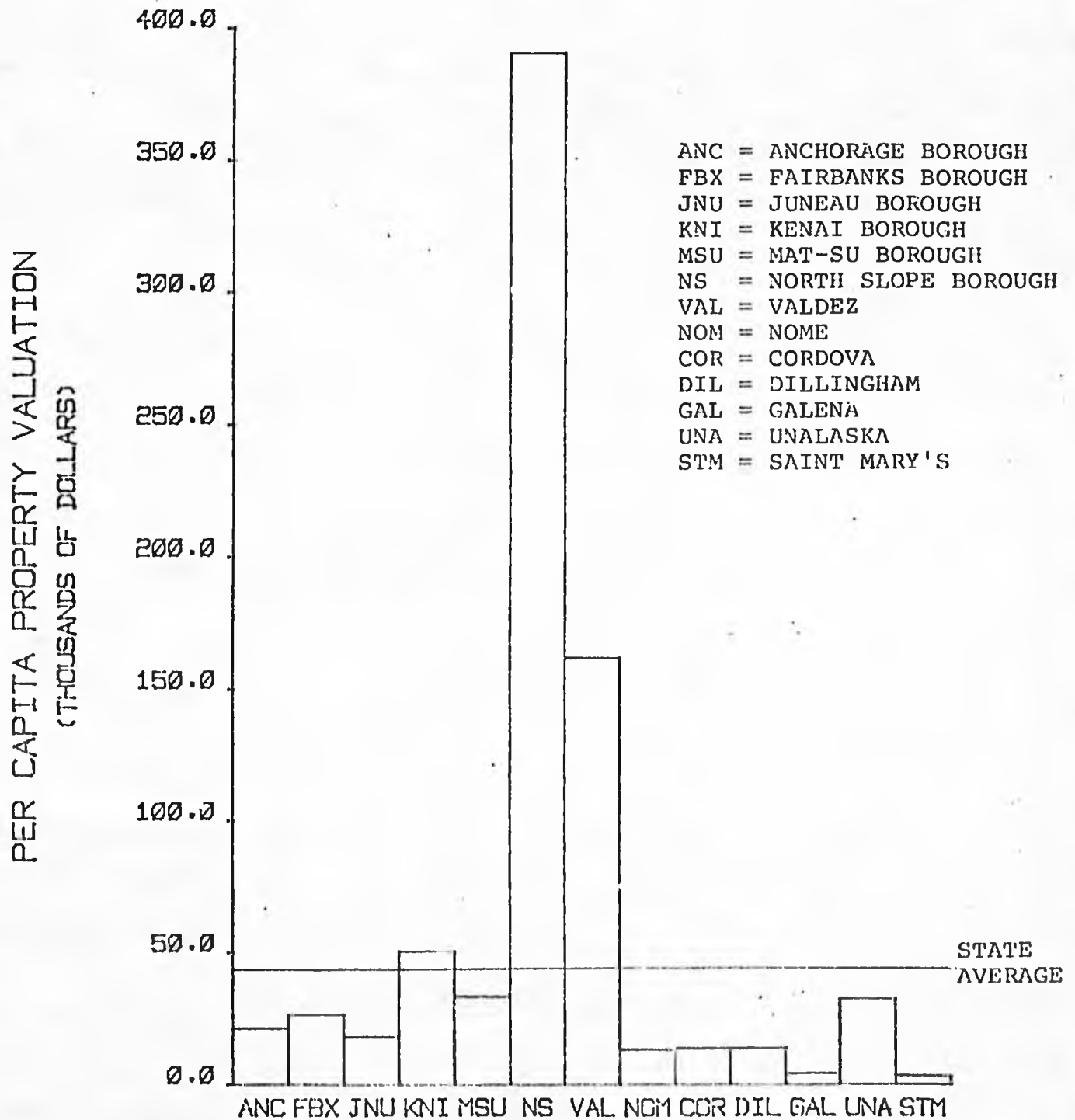
- ANC = ANCHORAGE BOROUGH
- FBX = FAIRBANKS BOROUGH
- JNU = JUNEAU BOROUGH
- KNI = KENAI BOROUGH
- MSU = MAT-SU BOROUGH
- NS = NORTH SLOPE BOROUGH
- VAL = VALDEZ
- NOM = NOME
- COR = CORDOVA
- DIL = DILLINGHAM
- GAL = GALENA
- UNA = UNALASKA
- STM = SAINT MARY'S



prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  
DESCENDING POPULATION

# PER CAPITA PROPERTY VALUATION 1977



prepared by  
Legislative Affairs  
Agency  
see attached memorandum

LOCAL GOVERNMENT  


→  
 DESCENDING POPULATION

# STATE OF ALASKA

JAY S. LINGARD, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

DIVISION OF LOCAL GOVERNMENT ASSISTANCE / POUCH B - JUNEAU 99811

March 14, 1978

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

Dear Representative Gardiner:

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

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

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

The Department's initial review of HB 843 indicates that consideration should be given to amending the bill in the following areas:

1. The municipal tax rates should be downwardly adjusted to account for taxes used to support utilities (utilities should be self-supporting), and taxes used to support roads, ice roads, and health services and facilities (these categories are retained in this legislation).

2. Since there are no assessed valuations for essentially all second class cities in the unorganized borough, perhaps an arbitrary assessed value could be established. One approach is to compute an average assessed valuation per capita figure based on all first class cities in the unorganized borough having a population less than 750 (the Department already has these figures). This approach would be equitable and inexpensive. Those cities (3) having a population in excess of 750 could be assessed at State expense.

3. Other components of the formula should be carefully considered. For instance, are the per capita income figures credible? Also, because petroleum property in a few boroughs so distorts the State average valuation, should that figure be adjusted? Exclusion of extreme values or use of the median property value in the State might be appropriate alternatives.

4. For ease of administration, we feel the military population should be treated in a manner consistent with that used for the civilian population. One method of accomplishing this would be to apply the areawide local effort factor to the military population.

5. The concept of calculating a millage equivalent based on all revenues should be explored. For example, a city collecting \$1,000,000 dollars from a 10 mill property tax, and \$300,000 from a 3% sales tax, would be given a millage equivalent of:

Property Tax Revenues	\$1,000,000
Sales Tax Revenues	<u>300,000</u>
Total Revenues	\$1,300,000

One mill property tax equals \$100,000 in revenues.

$$\frac{\text{Total Revenues}}{\text{Revenue from 1 mill property Tax}} = \frac{\$1,300,000}{\$100,000} = 13 \text{ mills (millage equivalent)}$$

Representative Terry Gardiner  
March 14, 1978  
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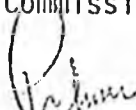
This approach would seem to be equitable in that residents have determined locally the best balance between sales and property taxes to produce sufficient municipal revenues.

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

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

Sincerely,

Lee McAnerney  
Commissioner

  
by: Palmer McCarter  
Director

cc: Mike Harper  
Jessie Dodson  
Fran Ulmer