

**Mayor**

Clay Koplin

**Council Members**

James Burton

Tim Joyce

Tom Bailer

Robert Beedle

Josh Hallquist

David Allison

James Wiese

**City Manager**

Alan Lanning

**City Clerk**

Susan Bourgeois

**Deputy Clerk**

Tina Hammer

**Student Council**

Corinne Pegau

**City Council Work Session  
November 2, 2016 @ 6:00 pm  
Cordova Center Community Rooms A & B  
Agenda**

**A. Call to order**

**B. Roll call**

Mayor Clay Koplin, Council members James Burton, Tim Joyce, Tom Bailer, Robert Beedle, Josh Hallquist, David Allison and James Wiese

**C. Communications by and Petitions from Visitors**

1. Audience Comments regarding agenda items

**D. Work Session topic:**

2. Preparation of the 2017 City Budget..... (page 1)

3. Goal setting with the City Manager

**E. Audience participation**

**F. Council comments**

**G. Adjournment**

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# MEMO, City of Cordova

To: Mayor and City Council  
Through: Alan Lanning, City Manager  
From: Jon K. Stavig, Finance Director  
Date: 26 October 2016  
RE: FY '17 Budget

Following for your review are the following documents to assist in the preparation of the City's budget for FY'17.

- Budget Worksheet for General Fund Revenues for FY'17. I have yet to include amounts for Raw Fish Tax, Timber Receipts and a figure for PERs on-behalf. Also, please note the reduction in School debt reimbursement over the preceding year.
- Monthly sales tax receipts over the last 7 years.
- 1<sup>st</sup> half 2016 Anchorage CPI.
- Debt Service Schedule for 2017.
- Emails concerning timber receipts.
- Correspondence concerning 25% reduction for School Debt.
- Tax Collection schedules for both Cities and Boroughs within Alaska.
- Historical Raw Fish Tax receipted by the City.

Respectfully submitted,

Jon K Stavig

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>General Fund</b>						
<b>Taxes</b>						
101-300-40001	Property Tax	2,123,072.98	2,171,409.25	1,636,364.53	2,234,000.00	2,234,000.00
101-300-40003	Property Tax-Penalties	1,584.66	3,755.13	4,066.80	.00	.00
101-300-40005	Property Tax-Interest	541.37	796.45	1,439.46	.00	.00
101-300-40010	Sales & Use Taxes	3,371,800.60	3,361,712.05	2,221,357.09	3,300,000.00	3,300,000.00
101-300-40011	Public Accommodations Surtax	114,907.79	131,411.74	67,373.57	117,500.00	117,500.00
101-300-40012	Vehicle Rental Surtax	14,516.52	11,643.62	7,830.85	18,000.00	18,000.00
101-300-40013	Sales Tax Compensation timely	30,602.74	30,823.41	21,762.31	30,000.00	30,000.00
101-300-40030	Penalties & Int. - Sales Tax	18,484.04	18,650.77	17,080.33	15,000.00	15,000.00
101-300-40040	In Lieu Tax Payments	422,220.54	421,220.21	.00	385,000.00	400,000.00
101-300-40041	Payment in Lieu of Tax - Other	2,083.50	1,622.60	6,746.49	2,000.00	2,000.00
Total Taxes:		6,038,609.26	6,091,398.41	3,940,496.81	6,041,500.00	6,056,500.00
<b>Licenses &amp; Permits</b>						
101-301-40100	General Business Licenses	17,775.00	20,925.00	2,105.00	15,000.00	15,000.00
101-301-40120	Taxi - For Hire Operators	565.00	885.00	165.00	600.00	600.00
Total Licenses & Permits:		18,340.00	21,810.00	2,270.00	15,600.00	15,600.00
<b>Other Governmental</b>						
101-302-40205	Raw Fish Tax	1,661,223.18	1,029,301.09	.00	1,250,000.00	.00
101-302-40210	Liquor Licenses	11,650.00	12,300.00	11,950.00	12,000.00	12,000.00
101-302-40215	Share Revenue - General	205,993.00	195,211.00	.00	195,000.00	130,853.00
101-302-40220	Forest Receipts - Roads	72,959.66	66,380.98	57,610.03	56,504.00	.00
101-302-40221	Forest Receipts - School	744,821.18	715,074.36	652,554.32	638,807.00	.00
101-302-40225	Utility Cooperative Refunds	234,084.57	228,743.09	227,631.89	215,000.00	215,000.00
101-302-40230	Shared Fisheries Tax	32,607.88	38,684.27	28,503.60	35,000.00	35,000.00
101-302-40239	Pension State Relief	669,631.59	675,040.32	.00	194,158.00	.00
101-302-40240	Library Grant	7,875.39	1,995.86	.00	.00	.00
101-302-40245	E-Rate Grant (Library)	.00	26,097.60	.00	.00	.00
Total Other Governmental:		3,640,846.45	2,988,828.57	978,249.84	2,596,469.00	392,853.00
<b>Leases &amp; Rents</b>						
101-303-40320	N. Harbor Fill Lease	98,829.14	97,672.60	69,685.77	80,000.00	93,000.00
101-303-40330	S. Harbor Fill Lease	18,310.16	29,893.62	23,015.37	25,000.00	25,000.00
101-303-40350	Other Land Leases	40,240.50	39,879.20	47,610.14	22,000.00	25,000.00
101-303-40360	Other Building Leases	9,517.45	5,317.59	35,483.43	22,000.00	87,000.00
101-303-51110	Lease Rev Pass-Thru Mt Eyak	11,000.00	59,672.00	50,804.00	64,200.00	64,200.00
Total Leases & Rents:		177,897.25	232,435.01	226,598.71	213,200.00	294,200.00
<b>Law Enforcement</b>						
101-304-40245	State Contract - Jail	243,042.50	190,654.00	101,477.25	135,303.00	135,303.00
101-304-40250	Surcharge - SOA	940.00	1,440.00	925.00	2,000.00	2,000.00
101-304-40265	State Dispatch Services	5,906.25	4,725.00	3,543.75	4,725.00	4,725.00
101-304-40267	USFS Dispatch Services	6,750.00	.00	.00	6,725.00	6,725.00
101-304-40370	Court Fines & Forfeitures	.00	25.00	.00	200.00	200.00
101-304-40371	Citations	20,574.00	12,172.40	6,745.00	7,500.00	7,500.00
101-304-40380	ATV Registration Fees	290.00	230.00	395.00	300.00	300.00
101-304-40400	Dog Licenses	500.00	760.00	540.00	600.00	600.00
101-304-40410	Dog Impounds	410.00	80.00	75.00	600.00	600.00
101-304-40420	Dog Citations	40.00	.00	.00	400.00	400.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-304-40440	Airline Security Service	69,960.18	51,097.41	36,574.30	80,000.00	80,000.00
101-304-40450	Fingerprinting Services	2,640.00	3,287.80	2,375.00	2,500.00	2,500.00
101-304-40545	Impound	3,031.50	4,689.50	3,413.00	5,000.00	5,000.00
101-304-40700	Case File Fees	150.00	250.00	126.00	500.00	500.00
101-304-49730	Bulletproof Vest Grant	.00	1,447.50	.00	.00	.00
101-304-49740	Miscellaneous Revenue P.D.	507.77	13.84	21.76-	1,000.00	1,000.00
Total Law Enforcement:		354,742.20	270,872.45	156,167.54	247,353.00	247,353.00
<b>D. M. V.</b>						
101-305-40255	MV, Boat, Snow Trans	29,758.10	31,457.80	30,275.70	50,000.00	50,000.00
101-305-40260	Driver License & ID Fee	11,517.50	8,675.80	9,188.30	20,000.00	20,000.00
101-305-40266	Vehicle Registration Tax	17,628.00-	19,414.00-	14,016.70-	.00	.00
101-305-40268	Mtr Vehicle Reg Tax St of AK	50,413.68	54,359.56	36,922.44	29,000.00	29,000.00
101-305-49740	Road Tests & Misc Revenue DMV	999.20	1,263.00	702.20	600.00	600.00
Total D. M. V.:		75,060.48	76,342.16	63,071.94	99,600.00	99,600.00
<b>Planning Department Revenue</b>						
101-323-40160	Plat Fees	377.50	930.75	100.00	500.00	500.00
101-323-40170	Planning Permit Fees	6,268.40	6,070.00	8,015.60	7,500.00	7,500.00
101-323-48010	Legal Fees Reimbursement	1,791.50	2,207.50	2,465.50	2,500.00	2,500.00
101-323-48012	Appraisal Fees Reimbursements	.00	.00	.00	3,000.00	3,000.00
101-323-48014	Other Revenue	90.00	300.00	70.00	.00	.00
Total Planning Department Revenue:		8,527.40	9,508.25	10,651.10	13,500.00	13,500.00
<b>Recreation Dept Revenue</b>						
101-345-40505	Activity Fees	2,247.00	955.00	2,282.00	500.00	500.00
101-345-40506	Floor Hockey	.00	20.00-	.00	.00	.00
101-345-40508	Christmas Bazaar	1,810.00	1,545.00	1,385.00	2,000.00	2,000.00
101-345-40515	Summer Camp	13,875.25	220.00	6,030.00	13,000.00	13,000.00
101-345-40520	Skaters Cabin Rental	3,180.00	2,994.00	2,970.00	3,000.00	3,000.00
101-345-40525	Bidarki Entrance Fees	62,405.00	68,450.50	46,063.38	60,000.00	60,000.00
101-345-40535	Facility Rental	15.00-	880.00	200.00	1,000.00	1,000.00
101-345-42100	Fisherman's Memorial park	350.00	2,793.00	1,600.40	1,000.00	1,000.00
101-345-43075	ALPAR pass-thru	.00	.00	.00	1,400.00	1,400.00
101-345-49740	Bidarki Misc.	1,352.41	3,025.00	3,404.50	3,000.00	3,000.00
Total Recreation Dept Revenue:		85,204.66	80,842.50	63,935.28	84,900.00	84,900.00
<b>Pool Revenue</b>						
101-346-40525	Combo Pass Fee	1,707.50	.00	.00	4,000.00	4,000.00
101-346-40600	Pool Entrance Fees	9,691.00	35,766.50	16,899.86	24,000.00	24,000.00
101-346-40610	Pass Fee	17,150.00	.00	.00	.00	.00
101-346-40620	Program Fees	1,770.00	2,400.00	60.00	3,000.00	3,000.00
101-346-40630	Rental Fees	2,080.00	1,625.00	600.00	2,000.00	2,000.00
101-346-49740	Pool Misc.	.00	.00	.00	1,000.00	1,000.00
Total Pool Revenue:		32,398.50	39,791.50	17,559.86	34,000.00	34,000.00
<b>Sale of Property</b>						
101-347-40700	Sale of Materials	.00	.00	210.00	500.00	500.00
101-347-40710	Sale of Equipment	69,538.00	8,872.00	1,128.25	10,000.00	10,000.00
101-347-40720	Sale of Cemetary Lots	5,150.00	1,400.00	.00	1,500.00	1,500.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
Total Sale of Property:		74,688.00	10,272.00	1,338.25	12,000.00	12,000.00
<b>Interfund Transfers In</b>						
101-390-41000	Allocated Administrative Costs	492,043.80	492,043.80	369,032.85	492,043.75	492,043.75
101-390-41095	Transfer From General Fund Res	.00	.00	.00	95,000.00	.00
101-390-49998	Transfer from Permanent Fund	.00	280,000.00	.00	.00	.00
Total Interfund Transfers In:		492,043.80	772,043.80	369,032.85	587,043.75	492,043.75
<b>Other Revenue</b>						
101-397-40325	Investment Earnings	65,603.84	.00	.00	60,000.00	60,000.00
101-397-43000	Bond Proceeds	.00	4,540,000.00	.00	.00	.00
101-397-43001	Bond Premiums	.00	501,308.16	.00	.00	.00
101-397-49740	Misc. Revenue	292,730.99	29,729.29	8,605.93	75,000.00	75,000.00
101-397-49745	Insurance Reimbursments	.00	98,900.00	.00	.00	.00
101-397-49760	Streets-Cut Revenue	5,760.00	2,542.50	150.00	5,000.00	5,000.00
101-397-49770	Cordova Center Revenue	.00	7,221.78	30,530.48	20,000.00	50,000.00
101-397-49775	CCMC CT Scanner Funding	.00	500,000.00	.00	.00	.00
101-397-49800	Donations	.00	75,000.00	.00	.00	.00
Total Other Revenue:		364,094.83	5,754,701.73	39,286.41	160,000.00	190,000.00
<b>State Debt Service Reimbursmen</b>						
101-398-40200	State Debt Service Reimb	958,903.00	961,671.00	705,859.00	960,269.00	716,127.00
Total State Debt Service Reimbursmen:		958,903.00	961,671.00	705,859.00	960,269.00	716,127.00
General Fund Revenue Total:		12,321,355.83	17,310,517.38	6,574,517.59	11,065,434.75	8,648,676.75
General Fund Expenditure Total:		.00	.00	.00	.00	.00
Net Total General Fund:		12,321,355.83	17,310,517.38	6,574,517.59	11,065,434.75	8,648,676.75

	A	E	G	H	I	J	K	L	M
1		<b>Cordova Sales Tax by Month</b>							
2									
3		<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>
4	<b>MO</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
5	1	451,415.63	464,612.16	505,341.60	500,034.20	430,751.16	527,002.46	505,982.70	567,800.12
6	2	6,177.24	14,072.80	13,674.56	8,326.66	93,938.49	3,475.91	<12,128.45>	15,569.73
7	3	6,079.39	5,089.37	7,789.18	5,513.55	6,373.61	9,403.04	16,374.93	6,468.20
8	4	404,632.31	410,336.25	450,243.14	491,413.69	447,124.67	471,241.08	447,482.93	482,703.53
9	5	7,728.15	11,233.89	20,800.83	13,130.10	16,286.00	<4,456.75>	28,765.48	9,092.96
10	6	10,735.62	13,600.61	10,147.46	10,087.13	10,065.29	13,337.78	21,497.46	8,106.61
11	7	907,462.33	696,627.38	1,036,212.79	1,008,448.02	1,051,617.71	1,063,356.39	1,045,480.81	1,005,218.09
12	8	13,509.45	207,779.08	6,756.90	23,562.60	12,998.80	36,538.18	29,017.56	28,219.20
13	9	12,065.62	12,614.08	39,119.24	18,832.66	8,925.36	14,995.15	14,733.20	10,986.40
14	10	938,148.97	1,068,383.51	1,017,825.64	1,080,844.00	1,109,535.20	1,113,409.30	1,086,866.03	475,875.66
15	11	18,446.34	16,533.44	35,207.68	10,353.27	7,230.56	31,245.76	7,789.67	
16	12	9,462.23	24,298.56	7,000.94	10,164.49	12,015.51	16,839.05	0.00	
17		2,785,863.28	2,945,181.13	3,150,119.96	3,180,710.37	3,206,862.36	3,300,844.10	3,203,990.77	2,224,138.23
18		as of 10-27-2016							



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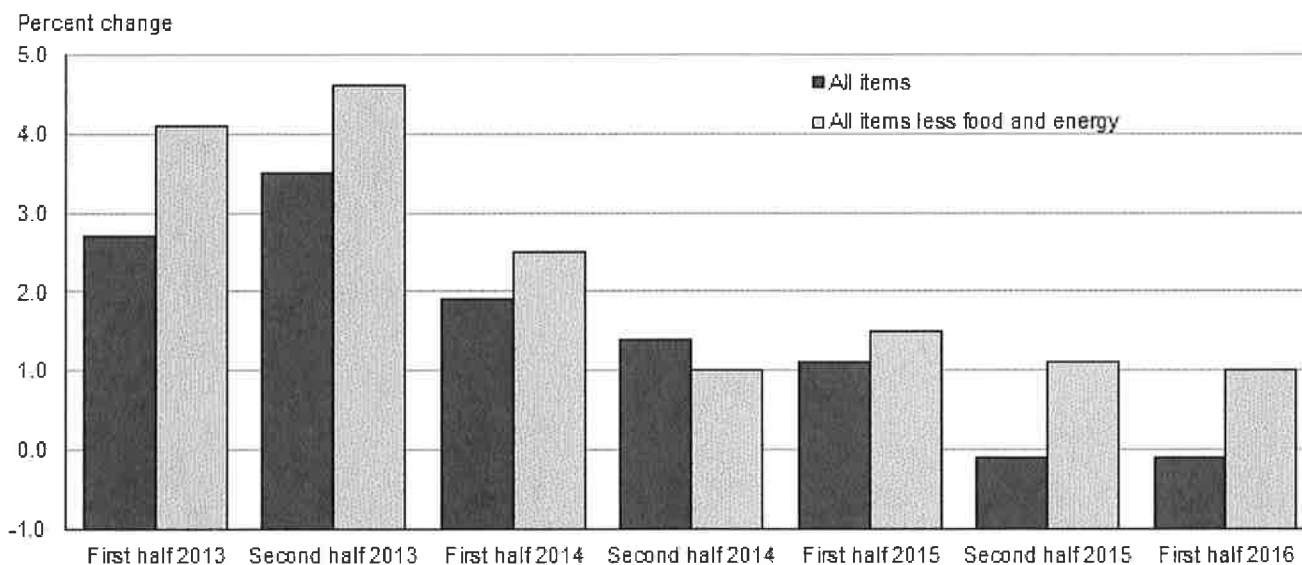
### Consumer Price Index, Anchorage – First Half 2016

Area prices were up 0.1 percent over the past six months, down 0.1 percent from a year ago

Prices in the Anchorage Area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), rose 0.1 percent in the first half of 2016, the U.S. Bureau of Labor Statistics reported today. (See [table A.](#)) Assistant Commissioner for Regional Operations Richard Holden noted that the six-month increase was influenced by higher prices for shelter and medical care. (Data in this report are not seasonally adjusted. Accordingly, six-month-to-six-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U edged down 0.1 percent. (See [chart 1](#) and [table A.](#)) Energy prices dropped 10.0 percent, largely the result of a decrease in the price of gasoline. The index for all items less food and energy increased 1.0 percent over the year. (See [table 1.](#))

**Chart 1. Over-the-year percent change in CPI-U, Anchorage, first half 2013–first half 2016**



Source: U.S. Bureau of Labor Statistics.

## Food

Food prices declined 0.6 percent in the first half of 2016. (See [table 1.](#)) Prices for food at home declined 1.7 percent, but prices for food away from home increased 1.0 percent for the same period.

Over the year, food prices declined 0.6 percent. Prices for food at home decreased 1.9 percent since a year ago, but prices for food away from home advanced 1.4 percent.

## Energy

The energy index dropped by 6.9 percent since the second half of 2015. The decrease was mainly due to lower prices for gasoline (-17.2 percent). Prices for electricity advanced by 2.1 percent, while prices for natural gas service rose 1.8 percent in the same period.

Energy prices dropped 10.0 percent over the year, largely due to lower prices for gasoline (-19.7 percent). Prices paid for electricity rose 3.1 percent, but prices for natural gas service decreased 6.7 percent during the past year.

## All items less food and energy

The index for all items less food and energy advanced 0.9 percent in the latest six-month period. Higher prices for medical care (3.2 percent) and shelter (0.4 percent) were partially offset by lower prices for recreation (-0.9 percent) and education and communication (-0.8 percent).

Over the year, the index for all items less food and energy increased 1.0 percent. Components contributing to the increase included medical care and apparel (4.3 percent each) and shelter (0.4 percent). Partly offsetting the increase was a price decline in recreation (-2.6 percent).

**Table A. Anchorage CPI-U semi-annual and annual percent changes (not seasonally adjusted)**

Month	2011		2012		2013		2014		2015		2016	
	Semi-annual	Annual	Semi-annual	Annual	Semi-annual	Annual	Semi-annual	Annual	Semi-annual	Annual	Semi-annual	Annual
First Half.....	2.5	2.8	1.3	2.5	2.1	2.7	0.4	1.9	0.1	1.1	0.1	-0.1
Second Half.....	1.1	3.6	0.7	2.0	1.4	3.5	1.0	1.4	-0.2	-0.1		

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**The second half of 2016 Consumer Price Index for the Anchorage is scheduled to be released mid-January 2017.**

## Technical Note

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 89 percent of the total population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers 28 percent of the total population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as



professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 87 urban areas across the country from about 6,000 housing units and approximately 24,000 retail establishments--department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date (1982-84) that equals 100.0. An increase of 16.5 percent, for example, is shown as 116.5. This change can also be expressed in dollars as follows: the price of a base period "market basket" of goods and services in the CPI has risen from \$10 in 1982-84 to \$11.65. For further details see the CPI home page on the Internet at [www.bls.gov/cpi](http://www.bls.gov/cpi) and the *BLS Handbook of Methods, Chapter 17, The Consumer Price Index*, available on the Internet at [www.bls.gov/opub/hom/homch17\\_a.htm](http://www.bls.gov/opub/hom/homch17_a.htm).

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.

The Anchorage, AK. metropolitan area covered in this release is comprised of Anchorage Borough in the State of Alaska.

Information in this release will be made available to sensory impaired individuals upon request. Voice phone: 202-691-5200; Federal Relay Service: 1-800-877-8339.

City of Cordova Debt Service Schedule For 2017 Calendar Yr	School	School	School	School	School	School	School	School	Roads	Cordova Ctr	Sewer	Water
FUND	101	101	101	101	101	101	101	101	101	101	503 - SWR	504 - WTR
	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	AK Muni BB	State ADEC	State ADEC
	BK of NY	BK of NY	BK of NY	BK of NY	BK of NY	BK of NY	BK of NY	BK of NY	BK of NY	BK of NY	Clean Water	Drinking Water
	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	Mellon Trust	WWTP Loan	Wtr Loan
	2011 Series III	2010B II Taxable	S-2009-II	2015 One-C	2015 One-B	2015 One-A	2015 One-A	2015 One-A	2015 Two-A	#261071	#261071	#261031
Principal 1/1/17	\$245,000	\$170,000	\$12,425,000	XXXX	\$545,000	\$1,690,000	\$2,700,000	\$1,079,130	\$276,178	19,130,308		
	3/1/2017	2/1/2017	2/1/2017	4/1/2017	4/1/2017	4/1/2017	3/1/2017	2/1/2017				
Princ			700,000	248,125	10,900	37,712	90,000	69,044				
Int	5,875	3,839	49,031	248,125	10,900	37,712	59,575	4,143				
	9/1/2017	8/1/2017	8/1/2017	10/1/2017	10/1/2017	10/1/2017	9/1/2017					
Princ	45,000	40,000	783,624	70,000	175,000	60,000	210,050					
Int	5,875	3,839	783,624	248,125	10,900	37,712	58,225					
Principal 12/31/17	\$200,000	\$130,000	\$11,725,000	XXXX	\$370,000	\$1,630,000	\$2,610,000	\$1,079,130	\$207,134	17,951,264		
Enterprise Funds			0		39,360	112,547						
Governmental Funds	56,750	47,678	783,624	566,250	157,440	137,226	210,050	0	73,187	1,959,018		
Total Debt Service P&I	56,750	47,678	783,624	566,250	196,800	137,226	210,050	0	73,187	2,071,565		
Reimb DOE	34,050	\$34,426	\$886,360	XXXX	0			0	0	954,836		
Interest Pd By Enterprise					4,360							
Total Paid by Ent Funds		0	0		39,360							
Net Paid by GF	22,700	\$13,252	\$463,514		157,440	137,226	210,050	0	73,187	1,004,182		

766,127  
w/ Gov.  
Veto.  
carried  
through  
entire  
calendar yr.

----- Forwarded Message -----

**From:** "Lindoff, Danielle M (CED)" <danielle.lindoff@alaska.gov>

**To:** John Bitney <johnbitney@yahoo.com>

**Sent:** Wednesday, June 1, 2016 10:50 AM

**Subject:** RE: timber receipts

Secure Rural Schools has not been reauthorized and my recommendation is that you budget \$0 for FY17.

The reauthorization last year was for 2 years but retroactive to FY15. So the 2 year cycle was FY15 and FY16.

There is not a bill or an indication right now at the federal level that SRS will be reauthorized.

If no reauthorization occurs, the permanent program of National Forest Receipts will still be around. Under the old NFR program, the City of Cordova received \$8879.81 (march 2015).

Danielle Lindoff  
Local Government Specialist IV  
Community Aid and Accountability Section  
Department of Commerce, Community, and Economic Development  
Division of Community and Regional Affairs

907-465-4733- PHONE

## Jon Stavig

---

**From:** John Bitney <johnbitney@yahoo.com>  
**Sent:** Monday, October 24, 2016 5:24 PM  
**To:** Jon Stavig  
**Cc:** Alan Lanning  
**Subject:** timber receipts

Jon:  
Secure Rural School payments, commonly known as “timber receipts”, last went out to local municipalities in late March. Given that this is the second year in the last 2-year Congressional authorization, we do not expect to see any more payments until another Congressional reauthorization occurs.

For Congressional prognosis, I’ve spoken with senior staff for Senator Murkowski and Senator Sullivan. Both have indicated that there will be efforts in the next Congress to pass a reauthorization regardless of which party controls power levers. For example, if the Democrats gain control the US Senate, Washington Senator Maria Cantwell (a state with large federal forest lands) will likely chair the Energy & Natural Resources Committee.

Bottom line is that the path to a reauthorization for Secure Rural Schools funding won’t be clear until after the November 8<sup>th</sup> election.

For Cordova, the recommended approach is communication with our Congressional delegation that requests this be a priority for expedited action.

John



THE STATE  
of **ALASKA**  
GOVERNOR BILL WALKER

**Department of Education  
& Early Development**  
SCHOOL FINANCE / FACILITIES

801 West 10<sup>th</sup> Street, Suite 200  
P.O. Box 110500  
Juneau, Alaska 99811-0500  
Phone: 907.465.8683  
Fax: 907.463.5279  
Email: [meridith.boman@alaska.gov](mailto:meridith.boman@alaska.gov)

August 8, 2016

Jon Stavig  
City of Cordova  
P.O. Box 1210  
Cordova, AK 99574

Dear Mr. Stavig:

On June 29th, Governor Walker announced a reduction of 25% to the FY2017 school debt reimbursement program. The procedures in our office will remain the same for reimbursement request submissions, with the exception of reducing the reimbursement amounts by 25%. The department wants to ensure that everyone is informed of this reduction. Should you have internal tracking methods for what the borough will receive from this program, you will want to include the 25% reduction in that calculation.

If you have any questions, please do not hesitate to contact me by phone at 907-465-8683 or through email at [meridith.boman@alaska.gov](mailto:meridith.boman@alaska.gov)

Sincerely,

A handwritten signature in cursive script that reads "Meredith Boman".

Meridith Boman  
School Finance Specialist

## Part 2 - Municipal Class Types, Rates and Revenues

### Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Adak	4.0%	\$347,670	5.0%	\$8,285	0.0%	\$0	0.0%	\$0	2.0%	\$62,885	0.0%	0.0%	\$0	\$0
Akiak	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Alakanuk	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Aleknagik	5.0%	\$67,397	9.0%	\$98,238	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Allakaket	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Angoon	3.0%	\$59,446	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Aniak	2.0%	\$64,004	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	30.0%	0.0%	\$42,548	\$0
Anvik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Atka	0.0%	\$0	10.0%	\$1,167	0.0%	\$0	0.0%	\$0	2.0%	\$61,168	0.0%	0.0%	\$0	\$0
Bethel	6.0% <sup>(10)</sup>	\$7,448,426	12.0%	\$458,378	0.0%	\$0	0.0%	\$0	0.0%	\$0	45.0%	101.0	\$480,876	\$0
Bettles	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$3,397 <sup>(6)</sup>
Brevig Mission	3.0%	\$41,088	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chefornak	2.0%	\$39,364	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chevak	3.0%	\$113,669	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chuathbaluk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Clark's Point	6.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Coffman Cove	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Cordova	6.0%	\$3,341,198	6.0%	\$114,908	0.0%	\$0	6.0%	\$14,517	0.0%	\$0	0.0%	0.0%	\$0	\$0
Craig	5.0%	\$1,588,679	0.0%	\$0	6.0%	\$121,554	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Delta Junction	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Dillingham	6.0% <sup>(10)</sup>	\$2,705,136	10.0%	\$83,338	10.0%	\$297,325	0.0%	\$0	2.5%	\$0	0.0%	0.0%	\$0	\$0
Diomedede	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Eagle	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Edna Bay	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Eek	2.0%	\$45,000	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ekwok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Elim	3.0%	\$75,055	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Emmonak	3.0%	\$282,677	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Fort Yukon	3.0%	\$158,530	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Galena	3.0%	\$179,749	0.0%	\$0	3.0%	\$46,629	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Gambell	3.0%	\$76,450	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Golovin	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Goodnews Bay	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Grayling	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Gustavus	3.0%	\$326,674	4.0%	\$56,165	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$12,380	0.0%	0.0%	\$0	\$0
Holy Cross	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hoonah	6.5%	\$1,460,208	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hooper Bay	4.0%	\$273,224	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	10.0%	0.0%	\$16,792	\$0
Hughes	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Huslia	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hydaburg	6.0%	\$39,507	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

\*Local municipality rates may be in addition to borough rates, or exclusive of; please check with the local municipality for these details

107 Municipalities levy a general sales tax and 5 municipalities did not report (NR= Not Reported)

- (1) Seasonal Sales Tax rate varies according to the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.
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- (4) Guide Tax at \$3/Day.
- (5) Fisheries Business Impact Tax.
- (6) Fuel Transfer Tax.

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- (9) Passenger Transfer Tax at \$2.50/passenger.
- (10) Gaming Tax at same percentage is included in the sales tax figures.
- (11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.

## Part 2 - Municipal Class Types, Rates and Revenues

### Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Kake	5.0%	\$213,067	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kaltag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kasaan	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Klawock	5.5%	\$674,663	6.0%	\$11,318	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotlik	3.0%	\$131,718	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Koyuk	2.0%	\$44,847	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Koyukuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kwethluk	5.0%	\$84,704	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Lower Kalskag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Manokotak	2.0%	\$20,290	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Marshall	4.0%	\$105,752	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
McGrath	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Mekoryuk	4.0%	\$15,400	0.0%	\$0	0.0%	\$0	0.0%	\$0	4.0%	\$0	0.0%	0.0%	\$0	\$0
Metlakatla	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Mountain Village	3.0%	\$170,034	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Napakiak	4.0%	\$75,643	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Napaskiak	3.0%	\$24,919	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nenana	4.0%	\$117,913	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
New Stuyahok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nightmute	2.0%	\$668	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nikolai	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nome	5.0%	\$5,308,965	6.0%	\$126,834	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nulato	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nunam Iqua	4.0%	\$5,567	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nunapitchuk	4.0%	\$87,591	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pelican	4.0%	\$43,370	10% <sup>(11)</sup>	\$10,454	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pilot Station	4.0%	\$118,861	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Platinum	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Port Alexander	4.0%	\$20,686	6.0%	\$2,825	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Quinhagak	3.0%	\$163,568	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$307	0.0%	0.0%	\$0	\$0
Ruby	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Russian Mission	4.0%	\$20,447	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint George	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Mary's	3.0%	\$248,575	0.0%	\$0	3.0%	\$2,059	0.0%	\$0	0.0%	\$0	10.0%	0.0%	\$32,667	\$0
Saint Michael	4.0%	\$134,002	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Paul	3.0%	\$322,213	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$2,134,063	0.0%	0.0%	\$0	\$0
Savoonga	3.0%	\$87,686	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Scammon Bay	4.0%	\$92,684	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shageluk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shaktolik	4.0%	\$62,371	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shishmaref	2.0%	\$68,680	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

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	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Stebbins	3.0%	\$74,600	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Tanana	2.0%	\$23,635	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Teller	3.0%	\$37,562	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Tenakee Springs	2.0%	\$16,286	6.0%	\$2,692	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Thorne Bay	6.0%	\$412,067	4.0%	\$11,728	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Togiak	2.0%	\$146,091	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$94,278	0.0%	0.0%	\$0	\$0
Toksook Bay	2.0%	\$36,873	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalakleet	5.0%	\$412,734	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalaska	3.0%	\$11,241,479	5.0%	\$189,387	0.0%	\$0	0.0%	\$0	2.0%	\$4,430,781	0.0%	0.0%	\$0	\$0
Upper Kalskag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Valdez	0.0%	\$0	6.0%	\$417,158	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wales	3.0%	\$25,227	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
White Mountain	1.0% <sup>(10)</sup>	\$9,679	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0 <sup>(10)</sup>
Whittier	0%/5% <sup>(1)</sup>	\$588,596	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$270,666 <sup>(9)</sup>

\*Local municipality rates may be in addition to borough rates, or exclusive of; please check with the local municipality for these details

- (1) Seasonal Sales Tax rate varies according to the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.
- (2) Raw Fish Tax components include: 1% Salmon Landing Tax/2% Non-Salmon Landing Tax/1% Processing Tax.
- (3) Resources subject to Severance Tax include: copper, lead, gold, silver, molybdenum and limestone.
- (4) Guide Tax at \$3/Day.
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107 Municipalities levy a general sales tax and 5 municipalities did not report (NR= Not Reported)

- (7) Resources subject to severance tax: minerals in place; timber or forest products; gravel, sand, rock and coal; raw finfish, shellfish mollusks & other commercial products at sea.
- (8) Salmon Enhancement Tax.
- (9) Passenger Transfer Tax at \$2.50/passenger.
- (10) Gaming Tax at same percentage is included in the sales tax figures.
- (11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.



**Part 2 - Municipal Class Types, Rates and Revenues**

**Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues**

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL TAXES Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
<b>Aleutians East Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>2.0%</b>	<b>\$3,998,104</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
Akutan	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	1.5%	\$1,816,530	0.0%	0.0%	\$0	\$0
Cold Bay	0.0%	\$0	10.0%	\$22,633	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$17,464 (6)
False Pass	3.0%	\$26,548	6.0%	\$1,045	0.0%	\$0	0.0%	\$0	2.0%	\$99,150	0.0%	0.0%	\$0	\$0
King Cove	6.0%	\$650,811	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$868,352	0.0%	0.0%	\$0	\$100,000 (5)
Sand Point	4.0%	\$1,079,565	7.0%	\$14,601	0.0%	\$0	0.0%	\$0	2.0%	\$598,088	0.0%	0.0%	\$0	\$0
<b>Anchorage, Municipality of</b>	<b>0.0%</b>	<b>\$0</b>	<b>12.0%</b>	<b>\$24,936,211</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$5,637,102</b>	<b>0.0%</b>	<b>\$0</b>	<b>55.0%</b>	<b>118.1</b>	<b>\$21,926,133</b>	<b>\$0</b>
<b>Bristol Bay Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>10.0%</b>	<b>\$96,991</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>3.0%</b>	<b>\$2,412,396</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
<b>Denali Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>7.0%</b>	<b>\$3,318,321</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$96,086 (3)</b>
Anderson	6.0%	\$21,837	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Fairbanks North Star Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$1,746,676</b>	<b>5.0%</b>	<b>\$998,195</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>0.0%</b>	<b>\$1,470,899</b>	<b>\$0</b>
Fairbanks	0.0%	\$0	8.0%	\$2,712,661	5.0%	\$2,239,679	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$887,239	\$0
North Pole	4.0%	\$2,675,696	8.0%	\$82,374	5.0%	\$211,997	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$132,228	\$0
<b>Haines Borough</b>	<b>5.5%</b>	<b>\$2,805,204</b>	<b>4.0%</b>	<b>\$95,267</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
<b>Juneau, City &amp; Borough of</b>	<b>5.0%</b>	<b>\$44,210,114</b>	<b>7.0%</b>	<b>\$1,062,249</b>	<b>3.0%</b>	<b>\$760,910</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>45.0%</b>	<b>\$3/pack</b>	<b>\$1,845,856</b>	<b>\$0</b>
<b>Kenai Peninsula Borough</b>	<b>3.0%</b>	<b>\$30,040,682</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
Homer	4.5%	\$7,484,925	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kachemak	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kenai	3.0%	\$7,136,866	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seldovia	2.5%/4.5% <sup>(1)</sup>	\$117,065	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seward	4.0%	\$4,535,707	4.0%	\$421,980	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Soldotna	3.0%	\$7,641,757	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Ketchikan Gateway Borough</b>	<b>2.5%</b>	<b>\$8,483,194</b>	<b>6.0%</b>	<b>\$50,591</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
Ketchikan	4.0%	\$10,796,715	7.0%	\$389,342	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saxman	4.0%	\$115,503	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Kodiak Island Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>5.0%</b>	<b>\$101,595</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>1.075%</b>	<b>\$1,550,706</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$152,550 (7)</b>
Akhiok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kodiak	7.0%	\$11,759,863	5.0%	\$212,222	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Larsen Bay	3.0%	\$26,542	\$5/ppd	\$4,320	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$1,950
Old Harbor	3.0%	\$18,022	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ouzinkie	3.0%	\$5,122	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Port Lions	0.0%	\$0	5.0%	\$4,012	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Lake &amp; Peninsula Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>6.0%</b>	<b>\$203,579</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>2.0%</b>	<b>\$1,655,163</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$39,717 (4)</b>
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0% <sup>(2)</sup>	\$97,734	0.0%	0.0%	\$0	\$0
Egegik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$1,758,294	0.0%	0.0%	\$0	\$0
Newhalen	2.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nondalton	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pilot Point	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$337,215	0.0%	0.0%	\$0	\$0
Port Heiden	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

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**Part 2 - Municipal Class Types, Rates and Revenues**

**Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues**

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL TAXES Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whse Rate*	Retail Rate*	Tax Revenues	
<b>Matanuska-Susitna Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$1,117,249</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>55.0%</b>	<b>114.0</b>	<b>\$7,548,977</b>	<b>\$0</b>
Houston	2.0%	\$159,744	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Palmer	3.0%	\$6,380,979	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wasilla	3.0%	\$19,454,371	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>North Slope Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
Anaktuvuk Pass	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	0.0%	\$2,514	\$0
Atkasuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Barrow	0.0%	\$0	5.0%	\$121,921	3.0%	\$31,013	0.0%	\$0	0.0%	\$0	12.0%	\$1/pack	\$156,239	\$0
Kaktovik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nuiqsut	0.0%	\$0	7.0%	\$150,851	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Point Hope	3.0%	\$180,602	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wainwright	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Northwest Arctic Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
Ambler	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Buckland	6.0%	\$148,894	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Deering	3.0%	\$24,300	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kiana	3.0%	\$52,989	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kivalina	2.0%	\$30,465	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kobuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotzebue	6.0%	\$3,644,844	6.0%	\$92,420	6.0%	\$183,967	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Noorvik	4.0%	\$116,043	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Selawik	6.5%	\$152,934	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shungnak	2.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Petersburg Borough</b>	<b>6.0%</b>	<b>\$3,090,350</b>	<b>4.0%</b>	<b>\$61,530</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
Kupreanof	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
<b>Sitka, City &amp; Borough of</b>	<b>5%/6%<sup>(1)</sup></b>	<b>\$9,471,481</b>	<b>6.0%</b>	<b>\$411,916</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$10/fishbox</b>	<b>\$132,740</b>	<b>45.0%</b>	<b>50.00</b>	<b>\$735,594</b>	<b>\$0</b>
<b>Skagway, Municipality of</b>	<b>3%/5%<sup>(1)</sup></b>	<b>\$7,067,794</b>	<b>8.0%</b>	<b>\$154,696</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
<b>Wrangell, City &amp; Borough of</b>	<b>7.0%</b>	<b>\$2,681,436</b>	<b>6.0%</b>	<b>\$44,502</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>
<b>Yakutat, City &amp; Borough of</b>	<b>5.0%</b>	<b>\$986,253</b>	<b>8.0%</b>	<b>\$122,562</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$37,588</b>	<b>1.0%</b>	<b>\$28,689</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>

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## Historical Raw Fish Tax Revenue

2008-- \$905,046.98

2009--\$1,068,909.28

2010-- \$756,156.69

2011--\$1,365,497.58

2012--\$1,371,289.78

2013--\$1,432,356.36

2014--\$1,661,223.18

2015--\$1,029,301.09

2016--to be determined