

2015 BUDGET EXPENDITURES

EXPENDITURES	DOLLAR VALUE (2015 Budget)	NOTES
Overtime	\$299,894	You asked for a comparison of overtime versus an employee. Overtime hours are distributed among different job duties. However, for comparison purposes the total compensation package for the average COH employee is \$95,000
Clerks	\$11,000	Elections, boards & commissions
Finance	\$12,220	Audit
Planning	\$2,500	Public meetings
Library	\$1,000	Incidentals
Airport	\$1,757	Maintenance & janitorial
Fire	\$23,286	Primarily emergency support services overtime hours.
Police	\$203,537	\$25,000 is billed to grants (non-GF)
Public Works	\$44,594	\$25,000 is just for winter roads. This allows PW to plow at night, and make roads ready for traffic in the am.
Temporary Employees 2015 Budget	\$151,369	
Clerks	\$4,889	Elections
Community Recreation	\$10,007	Sub for when Coordinator is out of office
Library	\$6,500	Summer temporary library aide
Police	\$32,500	Temporary Jail Officers and psychological and clerical
Parks-Cemetery	\$97,473	12 temporary parks employees who work in the summer cleaning restrooms, city beautification, collecting camp fees, maintaining parks. Collected \$154,000 in camp fees in 2015.
Temporary Employees July 1- December 31, 2015	\$95,385	
Clerks	\$4,889	Elections
Community Recreation	\$5,000	Sub for when Coordinator is out of office
Library	\$4,329	Summer temporary library aide
Police	\$16,250	2 temporary part time jail officers and funding for psychological services and clerical help.

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Parks-Cemetery	\$64,917	12 temporary parks employees who work in the summer cleaning restrooms, city beautification, collecting camp fees, maintaining parks. Budgeted to collect \$154,000 in camp fees in 2015.
Community Recreation	\$103,138	The Community Recreation budget is \$138,138, however it generates revenue that offsets the cost of the program, predications for 2015 is \$35,000.
Departmental (Non-Profits)	\$173,000	Chamber \$51,000; Homer Hockey Association \$14,000; Pratt Museum \$66,500; Haven House \$14,000; Homer Foundation \$19,000; Homer Senior Citizens \$10,000.
Close Library 1 Day a Week	\$31,500	\$31,500 represents the first day. The Library budget is \$1M. Of that \$640,000 is personnel. The Library is currently open 6 days a week.
Warm Status Animal Shelter	\$147,315	Cost of the Animal Shelter is \$162,315. Chief Robl estimates it would cost \$15,000 to minimally heat and maintain the building.
Reduce Plowing to Impassable Only	Marginal	Marginal savings on fuel and sand, reduced wear and tear on the equipment, but most of the cost is labor.
Savings from Winter 2015 Minimal Snow Removal	\$12,000	Marginal savings on fuel and sand, reduced wear and tear on the equipment, the only significant cost savings was in reduced overtime (labor).
Eliminate Code Enforcement	\$95,000 Cost of Average Employee	Planning Department has been reduced by 1 position, whose duties entailed code enforcement. Those duties will now be spread among the department and code enforcement will become more complaint driven. Some level of code enforcement is central to the functioning of the Planning Department.
Airport Costs	\$123,843	Revenue at the Airport is only \$96,000 which means the City of Homer subsidized the airport by \$125,000 a year. The most obvious solution is to find more leases at the Airport. Another airline or freight operator would be ideal. CM office is looking into other income generating actives such as advertising and a landing tax.

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Attorney	Unknown	<p>FY2015 budgets \$266,000 for attorney fees, however there is no guarantee we will not go over that amount depending on litigation. An in-house attorney would be useful, however the very top end of our wage structure, \$145,000 total compensation package, may not be sufficient to attract an attorney. We would still need to hire an outside attorney for expert subject matters, such as labor law, etc. If at some point the City eliminates the position, we could be subject to termination study fines from PERS. We are a small City to hire a staff attorney: Soldotna, Kenai, Palmer and Wasilla do not have staff attorneys. Another option would be to RFP our legal contract and see if we can get a lower bid. We have a four year contract with Birch Horton Bittner &amp; Cherot that expires in 2016. Currently we pay a fixed price for 50 hours a month of consulting services including travel to one Council meeting a month. Above and beyond that we pay an hourly rate.</p>

2015 REVENUE

REVENUE	DOLLAR VALUE	NOTES	ADD. INFO.
Raise Property Tax 1 Mill	\$660,000 per mill.	Currently COH taxpayers pay 4.5 COH, 4.5 KPB and 2.3 SPH (total 11.3). The next opportunity to make a mill rate increase effective would be July 2016.	KPB Mill Rate Chart
Raise Sales Tax 1%	\$1,708,868	Based on 2014 sales tax revenue.	
Reinstate Seasonal Sales Tax on Non-prepared Food	\$833,473	Sales tax that would have been generated from 9/1 to 5/31: 2010-2011 \$735,501; 2011-2012 \$794,163; 2012-2013 \$812,065; 2013-2014 \$833,473	
Raise Sales Tax Cap from 500-1000	Unknown	KPB is considering putting this on the October ballot. A public hearing will be held on 07/07/15. If voters approve raising the cap, no other action by the City is required.	
Eliminate COH \$20,000 Property Tax Exemption for Primary Residence	\$95,000	The City cannot exempt more than \$50,000 on primary residence. Currently we exempt the first \$20,000, but could exempt less. The \$94,000 figure eliminates entirely the exemption for primary residence.	Cost of Real Property from KPB
Eliminate Senior Property Tax Exemption (\$150,000)	\$275,500	The \$150,000 senior property tax exemption is a mandate from the State. The Legislature would have to take action to allow municipalities to remove this exemption.	Cost of Real Property from KPB
Increase Revenue at the Animal Shelter	Negligible	Animal shelter generated \$6,162 in fines in 2014. Most of this was for an outstanding violation that cost more than we collected in attorney fees. Animal fines have not been raised in a while, it is worth looking at increasing them but probably will not have much impact on revenue. 24 animal violations were levied last year.	HPD fees for code violations; Five year history fees and fine violations.
Charge for Internet at the Library	Unknown	The HPL receives a subsidy for internet we would not be eligible for if charging. It would also make the Library ineligible for state grants. Library could charge non-City residents, but it would be very staff time intensive to regulate.	
RFP Ambulance Billing	Revenue Neutral	It is unknown how much we will recover with more aggressive third party collections, but at a minimum it will be neutral.	

2015 REVENUE

REVENUE	DOLLAR VALUE	NOTES	ADD. INFO.
Increasing Fines for Code Violations	Negligible	2014 'fines and forfeiture' revenue was \$20,142, including the animal shelter. Most of the HPD issued fine amounts are mandated by the State. The main city issued fine we can control is parking violations. Levying fines is staff intensive, and areas like the Planning department where there is less staff we will see a decline. Could take a closer look at all charges for services (camp fees, clerk, etc.)	HPD fees for code violations; Five year history fees and fine violations.

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

**Table 1**  
**2014 Municipalities: Class, Populations and Property Taxes**

<b>Municipality</b>	<b>Type of Municipality</b>	<b>Population<sup>(1)</sup></b>	<b>Property Tax</b>	<b>Mills</b>
Adak	Second Class City	283	No	None
Akhiok	Second Class City	85	No *	10.750
Akiak	Second Class City	355	No	None
Akutan	Second Class City	1,154	No	None
Alakanuk	Second Class City	704	No	None
Aleknagik	Second Class City	211	No	None
Aleutians East Borough	Second Class Borough	3,281	No	None
Allakaket	Second Class City	108	No	None
Ambler	Second Class City	264	No	None
Anaktuvuk Pass	Second Class City	358	No *	18.500
Anchorage, Municipality of	Unified Home Rule Borough	301,134	Yes	14.980
Anderson	Second Class City	235	No	None
Angoon	Second Class City	438	No	None
Aniak	Second Class City	546	No	None
Anvik	Second Class City	80	No	None
Atka	Second Class City	67	No	None
Atkasuk	Second Class City	248	No *	18.500
Barrow	First Class City	4,717	No *	18.500
Bethel	Second Class City	6,278	No	None
Bettles	Second Class City	14	No	None
Brevig Mission	Second Class City	445	No	None
Bristol Bay Borough	Second Class Borough	933	Yes	13.000
Buckland	Second Class City	487	No	None
Chefornak	Second Class City	436	No	None
Chevak	Second Class City	984	No	None
Chignik	Second Class City	92	No	None
Chuathbaluk	Second Class City	127	No	None
Clark's Point	Second Class City	54	No	None
Coffman Cove	Second Class City	163	No	None
Cold Bay	Second Class City	85	No	None
Cordova	Home Rule City	2,302	Yes	12.070
Craig	First Class City	1,195	Yes	6.000
Deering	Second Class City	139	No	None
Delta Junction	Second Class City	1,101	No	None
Denali Borough	Non-Unified Home Rule Borough	1,793	No	None
Dillingham	First Class City	2,395	Yes	13.000
Diomede	Second Class City	119	No	None
Eagle	Second Class City	93	Yes	0.000
Eek	Second Class City	356	No	None
Egegik	Second Class City	112	No	None
Ekwok	Second Class City	115	No	None
Elim	Second Class City	352	No	None
Emmonak	Second Class City	811	No	None
Fairbanks	Home Rule City	32,204	Yes	16.905
Fairbanks North Star Borough	Second Class Borough	99,632	Yes	13.149
False Pass	Second Class City	40	No	None
Fort Yukon	Second Class City	590	No	None
Galena	First Class City	483	No	None
Gambell	Second Class City	722	No	None
Golovin	Second Class City	181	No	None
Goodnews Bay	Second Class City	268	No	None
Grayling	Second Class City	188	No	None

36 Municipalities (cities & boroughs) levy a property tax; the cities of Eagle and Wasilla have a property tax but don't actually levy the tax and are not counted here.

15 Boroughs & 12 cities within boroughs, levy a property tax

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<sup>(1)</sup>DCCED 2013 Certified Municipal Populations for FY15 Programs

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Gustavus	Second Class City	502	No	None
Haines Borough	Non-Unified Home Rule Borough	2,530	Yes	10.170
Holy Cross	Second Class City	167	No	None
Homer	First Class City	5,136	Yes	11.300
Hoonah	First Class City	798	No	None
Hooper Bay	Second Class City	1,134	No	None
Houston	Second Class City	2,039	Yes	12.662
Hughes	Second Class City	88	No	None
Huslia	Second Class City	322	No	None
Hydaburg	First Class City	405	No	None
Juneau, City & Borough of	Unified Home Rule Borough	33,064	Yes	10.760
Kachemak	Second Class City	455	Yes	7.800
Kake	First Class City	598	No	None
Kaktovik	Second Class City	262	No *	18.500
Kaltag	Second Class City	184	No	None
Kasaan	Second Class City	75	No	None
Kenai	Home Rule City	7,247	Yes	8.860
Kenai Peninsula Borough	Second Class Borough	56,862	Yes	4.500
Ketchikan	Home Rule City	8,313	Yes	11.700
Ketchikan Gateway Borough	Second Class Borough	13,856	Yes	5.700
Kiana	Second Class City	406	No	None
King Cove	First Class City	934	No	None
Kivalina	Second Class City	402	No	None
Klawock	First Class City	786	No	None
Kobuk	Second Class City	159	No	None
Kodiak	Home Rule City	6,338	Yes	12.750
Kodiak Island Borough	Second Class Borough	13,824	Yes	10.750
Kotlik	Second Class City	644	No	None
Kotzebue	Second Class City	3,202	No	None
Koyuk	Second Class City	342	No	None
Koyukuk	Second Class City	89	No	None
Kupreanof	Second Class City	25	No *	4.000
Kwethluk	Second Class City	783	No	None
Lake & Peninsula Borough	Non-Unified Home Rule Borough	1,689	No	None
Larsen Bay	Second Class City	88	No *	10.750
Lower Kalskag	Second Class City	302	No	None
Manokotak	Second Class City	492	No	None
Marshall	Second Class City	473	No	None
Matanuska-Susitna Borough	Second Class Borough	96,074	Yes	10.182
McGrath	Second Class City	320	No	None
Mekoryuk	Second Class City	201	No	None
Metlakatla	Federal Law	N/A	No	None
Mountain Village	Second Class City	862	No	None
Napakiak	Second Class City	362	No	None
Napaskiak	Second Class City	442	No	None
Nenana	Home Rule City	399	Yes	12.000
New Stuyahok	Second Class City	500	No	None
Newhalen	Second Class City	214	No	None
Nightmute	Second Class City	281	No	None
Nikolai	Second Class City	108	No	None
Nome	First Class City	3,659	Yes	12.000
Nondalton	Second Class City	165	No	None

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Noorvik	Second Class City	641	No	None
North Pole	Home Rule City	2,209	Yes	16.156
North Slope Borough	Non-Unified Home Rule Borough	7,905	Yes	18.500
Northwest Arctic Borough	Non-Unified Home Rule Borough	7,796	No	None
Nuiqsut	Second Class City	452	No *	18.500
Nulato	Second Class City	262	No	None
Nunam Iqua (Sheldon Point)	Second Class City	211	No	None
Nunapitchuk	Second Class City	551	No	None
Old Harbor	Second Class City	225	No *	10.750
Ouzinkie	Second Class City	185	No *	10.750
Palmer	Home Rule City	6,085	Yes	12.662
Pelican	First Class City	79	Yes	7.000
Petersburg Borough	Non-Unified Home Rule Borough	3,216	Yes	11.140
Pilot Point	Second Class City	70	No	None
Pilot Station	Second Class City	628	No	None
Platinum	Second Class City	63	No	None
Point Hope	Second Class City	683	No *	18.500
Port Alexander	Second Class City	66	No	None
Port Heiden	Second Class City	118	No	None
Port Lions	Second Class City	188	No *	10.750
Quinhagak	Second Class City	690	No	None
Ruby	Second Class City	202	No	None
Russian Mission	Second Class City	312	No	None
Saint George	Second Class City	97	No	None
Saint Mary's	First Class City	544	No	None
Saint Michael	Second Class City	412	No	None
Saint Paul	Second Class City	453	No	None
Sand Point	First Class City	1,018	No	None
Savoonga	Second Class City	718	No	None
Saxman	Second Class City	411	No *	5.000
Scammon Bay	Second Class City	518	No	None
Selawik	Second Class City	872	No	None
Seldovia	First Class City	245	Yes	9.850
Seward	Home Rule City	2,487	Yes	8.370
Shageluk	Second Class City	76	No	None
Shaktolik	Second Class City	272	No	None
Shishmaref	Second Class City	598	No	None
Shungnak	Second Class City	294	No	None
Sitka, City & Borough of	Unified Home Rule Borough	9,039	Yes	6.000
Skagway, Municipality of	First Class Borough	982	Yes	7.000
Soldotna	First Class City	4,284	Yes	7.660
Stebbins	Second Class City	593	No	None
Tanana	First Class City	238	No	None
Teller	Second Class City	241	No	None
Tenakee Springs	Second Class City	141	No	None
Thorne Bay	Second Class City	518	No	None
Togiak	Second Class City	878	No	None
Toksook Bay	Second Class City	630	No	None
Unalakleet	Second Class City	701	No	None
Unalaska	First Class City	4,737	Yes	10.500
Upper Kalskag	Second Class City	222	No	None
Valdez	Home Rule City	4,101	Yes	20.000

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Wainwright	Second Class City	543	No *	18.500
Wales	Second Class City	150	No	None
Wasilla	First Class City	8,365	Yes *	9.662
White Mountain	Second Class City	197	No	None
Whittier	Second Class City	229	Yes	8.000
Wrangell, City & Borough of	Unified Home Rule Borough	2,456	Yes	12.750
Yakutat, City & Borough of	Non-Unified Home Rule Borough	622	Yes	8.000

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**Part 2 - Municipal Class Types, Rates and Revenues**  
**Table 2 - 2014 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>\$4,073,343</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%	\$1,715,128	0.0%	0.0%	\$0	\$0
Cold Bay	0.0%	\$0	10.0%	\$24,191	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$52,579 (6)
False Pass	3.0%	\$74,011	6.0%	\$1,673	0.0%	\$0	0.0%	\$0	2.0%	\$45,240	0.0%	0.0%	\$0	\$0
King Cove	4.0%	\$673,959	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$863,542	0.0%	0.0%	\$0	\$100,000 (5)
Sand Point	4.0%	\$935,188	7.0%	\$17,762	0.0%	\$0	0.0%	\$0	2.0%	\$715,745	0.0%	0.0%	\$0	\$0
<b>Anchorage, Municipality of</b>	<b>0.0%</b>	<b>\$0</b>	<b>12.0%</b>	<b>\$22,949,191</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$5,265,282</b>	<b>0.0%</b>	<b>\$0</b>	<b>55.0%</b>	<b>115.3</b>	<b>\$22,789,454</b>	<b>\$0</b>
<b>Bristol Bay Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>10.0%</b>	<b>\$107,522</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>3.0%</b>	<b>\$678,102</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>\$3,067,856</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>\$91,569 (3)</b>
Anderson	6.0%	\$24,210	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>\$1,857,091</b>	<b>5.0%</b>	<b>\$1,049,356</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>0.0%</b>	<b>\$1,421,503</b>	<b>\$0</b>
Fairbanks	0.0%	\$0	8.0%	\$2,611,580	5.0%	\$2,131,139	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$923,434	\$0
North Pole	4.0%	\$2,585,385	8.0%	\$55,273	5.0%	\$216,078	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$124,062	\$0
<b>Haines Borough</b>	<b>5.5%</b>	<b>\$2,699,510</b>	<b>4.0%</b>	<b>\$88,046</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>\$44,045,000</b>	<b>7.0%</b>	<b>\$1,275,000</b>	<b>3.0%</b>	<b>\$925,000</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>45.0%</b>	<b>\$1/pack</b>	<b>\$1,340,000</b>	<b>\$0</b>
<b>Kenai Peninsula Borough</b>	<b>3.0%</b>	<b>\$30,277,598</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%	\$7,399,059	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%	\$6,623,650	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>	\$128,487	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seward	4.0%	\$4,584,701	4.0%	\$408,256	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Soldotna	3.0%	\$7,725,471	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>\$8,585,916</b>	<b>6.0%</b>	<b>\$55,132</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	3.5%	\$10,233,763	7.0%	\$386,230	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saxman	4.0%	\$123,835	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>\$75,042</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>1.075%</b>	<b>\$1,715,496</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$128,323 (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%	\$11,536,720	5.0%	\$188,298	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Larsen Bay	3.0%	NR	\$5/ppd	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Old Harbor	3.0%	\$35,266	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ouzinkie	3.0%	\$7,147	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%	\$9,440	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>\$132,592</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>2.0%</b>	<b>\$1,185,450</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$21,968 (4)</b>
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0% <sup>(2)</sup>	NR	0.0%	0.0%	\$0	\$0
Egegik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$1,365,542	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%	\$203,643	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 - 2014 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>Matanuska-Susitna Borough</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$1,108,924</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>110.0</b>	<b>\$6,846,912</b>	<b>\$0</b>
Houston	2.0%	\$159,272	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Palmer	3.0%	\$6,121,186	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wasilla	3.0%	\$14,984,221	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%	\$0	\$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%	\$41,711	3.0%	\$36,533	0.0%	\$0	0.0%	\$0	12.0%	\$1/pack	\$155,999	\$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%	\$61,455	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Point Hope	3.0%	\$28,617	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%	\$135,972	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Deering	3.0%	\$18,526	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kiana	3.0%	\$116,357	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kivalina	2.0%	\$39,524	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kobuk	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotzebue	6.0%	\$3,670,321	6.0%	\$79,247	6.0%	\$178,098	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Noorvik	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Selawik	6.5%	\$220,834	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$4,090 <sup>(6)</sup>
Shungnak	2.0%	\$36,657	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>\$3,098,729</b>	<b>4.0%</b>	<b>\$49,082</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>\$9,585,476</b>	<b>6.0%</b>	<b>\$366,600</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$10/fishbox</b>	<b>\$112,060</b>	<b>45.0%</b>	<b>50.00</b>	<b>\$489,087</b>	<b>\$0</b>
<b>Skagway, Municipality of</b>	<b>3%/5%<sup>(1)</sup></b>	<b>\$6,874,994</b>	<b>8.0%</b>	<b>\$154,321</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>\$0</b>
<b>Wrangell, City &amp; Borough of</b>	<b>7.0%</b>	<b>\$2,599,202</b>	<b>6.0%</b>	<b>\$40,697</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>\$897,189</b>	<b>8.0%</b>	<b>\$119,528</b>	<b>0.0%</b>	<b>\$0</b>	<b>8.0%</b>	<b>\$13,413</b>	<b>1.0%</b>	<b>\$42,832</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>

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

### Table 2 - 2014 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	Revenues
Adak	4.0%	\$439,870	5.0%	\$7,633	0.0%	\$0	0.0%	\$0	2.0%	\$134,861	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%	\$55,273	9.0%	\$83,234	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%	NR	5.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Aniak	2.0%	\$16,887	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	30.0%	0.0%	\$11,010	\$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%	\$1,268	0.0%	\$0	0.0%	\$0	2.0%	\$64,395	0.0%	0.0%	\$0	\$0
Bethel	6.0% <sup>(10)</sup>	\$7,883,471	12.0%	\$550,109	0.0%	\$0	0.0%	\$0	0.0%	\$0	45.0%	100.0	\$539,654	\$0
Bettles	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$76,206 <sup>(6)</sup>
Brevig Mission	3.0%	\$37,572	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chefornak	2.0%	\$36,599	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chevak	3.0%	\$129,191	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	5.0%	\$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%	\$3,291,966	6.0%	\$116,136	0.0%	\$0	6.0%	\$11,139	0.0%	\$0	0.0%	0.0%	\$0	\$0
Craig	5.0%	\$1,719,271	0.0%	\$0	6.0%	\$120,433	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>	\$2,732,315	10.0%	\$84,771	10.0%	\$346,744	0.0%	\$0	2.5%	\$848,910	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
Eek	2.0%	\$44,400	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%	\$240,041	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Fort Yukon	3.0%	\$174,072	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Galena	3.0%	\$235,226	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Gambell	3.0%	\$76,153	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%	\$387,038	4.0%	\$63,471	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$15,179	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%	\$1,360,696	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hooper Bay	4.0%	\$264,656	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$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%	\$37,193	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kake	5.0%	\$163,663	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	
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	6.0%	\$669,514	6.0%	\$4,810	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotlik	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Koyuk	2.0%	\$33,908	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%	\$81,293	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%	\$4,115	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Marshall	4.0%	\$112,172	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
McGrath	0.0%	\$0	10.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Mekoryuk	4.0%	\$36,415	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%	\$158,892	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Napakiaik	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%	\$12,148	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nenana	4.0%	\$141,477	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%	\$0	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%	\$5,319,713	6.0%	\$145,301	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%	\$8,591	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nunapitchuk	4.0%	\$59,250	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pelican	4.0%	\$44,674	10% <sup>(11)</sup>	\$2,932	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pilot Station	4.0%	\$117,637	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%	\$13,604	6.0%	\$1,337	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Quinhagak	3.0%	\$145,308	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$155	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	0.0%	\$0	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%	\$155,000	0.0%	\$0	3.0%	\$1,601	0.0%	\$0	0.0%	\$0	3.0%	0.0%	\$25,784	\$0
Saint Michael	4.0%	\$143,303	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Paul	3.0%	\$384,086	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$2,061,513	0.0%	0.0%	\$0	\$0
Savoonga	3.0%	\$93,974	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Scammon Bay	4.0%	\$83,810	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%	\$69,025	0.0%	\$0	0.0%	\$0	0.0%	\$0	4.0%	\$200	0.0%	0.0%	\$0	\$0
Shishmaref	2.0%	\$63,758	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Stebbins	3.0%	\$66,053	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 11 of these 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.
- (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.
- (5) Fisheries Business Impact Tax.
- (6) Fuel Transfer Tax.

- (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 - 2014 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	Revenues
Tanana	2.0%	\$27,513	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Teller	3.0%	\$42,627	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Tenakee Springs	2.0%	\$15,430	6.0%	\$2,073	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Thorne Bay	6.0%	\$430,729	4.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Togiak	2.0%	\$111,455	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$0	0.0%	0.0%	\$0	\$0
Toksook Bay	2.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalakleet	5.0%	\$401,952	5.0%	\$5,671	5.0%	\$4,291	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalaska	3.0%	\$12,272,264	5.0%	\$157,474	0.0%	\$0	0.0%	\$0	2.0%	\$4,450,050	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%	\$387,153	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wales	3.0%	\$15,038	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>	\$9,137	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>	\$619,402	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$283,889 <sup>(9)</sup>

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## City of Homer

[www.cityofhomer-ak.gov](http://www.cityofhomer-ak.gov)

Homer Public Library

500 Hazel Avenue  
Homer, AK 99603

[library@cityofhomer-ak.gov](mailto:library@cityofhomer-ak.gov)

(p) (907)-235-3180

(f) (907)-235-3136

## Memorandum 15-108

TO: Homer City Council  
THROUGH: Katie Koester, City Manager  
FROM: Ann Dixon, Library Director  
DATE: June 24, 2015  
SUBJECT: Request for Information

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The Library was asked to provide information on two topics:  
One day of operational cost  
Charging for computer use at the Library.

### **One Day of Operational Cost**

The primary cost is staffing. Two people, absolute minimum, are required to keep the Library open. Closing one 8-hour day per week would result in laying off one half-time staff person. Savings would amount to about \$31,000 (including insurance). A small savings in utilities could also be expected. Though more difficult to estimate, a guess is around \$3,000.

### **Charging for computer use at the Library**

**If we were to charge for computer use at the Library we would no longer be eligible for federal E-rate reimbursement for internet access.** For the upcoming federal fiscal year (July 1, 2015 – June 30, 2016) that amount is \$12,413.76. I advise against this for several reasons:

- It's unlikely that we would be able to recoup that amount through computer user fees.
- The people who are most in need of computer access would be most negatively impacted. Many people of all ages and walks of life cannot afford computer equipment and/or the internet access fees. They use our computers to apply for jobs; run their home businesses; apply for scholarships, certifications and licenses (such as food handling and six-pack); fill out government paperwork (including PFDs); do their taxes and banking; research medical conditions; study for exams; and many other activities of daily life. (Others who *can* afford home computer access find our computers useful while theirs are in the shop.)
- Reduced access to library computers would negatively impact economic activity, for the same reasons listed above.

- The internet is an essential access point for information. The basic mission of a public library is to provide access to information for its citizens. Charging for access to information runs counter to the mission of a public library.
- It would place a hardship on the many children who use our computers daily.
- Tourists are generally highly appreciative of our internet access. Though they might be willing to pay, I'm not sure the amount garnered would make up for the resulting decrease in good will. A friendlier approach might be to have a voluntary donation jar for visitors' computer use.

While we cannot charge directly for internet access while receiving federal E-rate funds, according to Patience Frederiksen at the Alaska State Library we could charge non-residents for library cards and require as policy that only card-holders may use our services, including computers. This would require a major policy change, as currently we do not charge residents who live outside the City of Homer but within our library's service area. A number of pros and cons that would impact staff, residents and visitors accompany this issue.

### **Conclusion**

The Library is one of the most heavily used facilities in Homer, with attendance last year of over 129,600 and circulation of more than 130,039 materials. Clearly, with an average use of nearly 11,000 visits and 11,000 items per month, the Library is filling a variety of important needs in the community, from literacy, information, and education to employment, cultural activity, community gathering, and technical support. Use of the Library has increased steadily over the past several years. It's important to realize that any reductions to existing services will impact the community.

If budget reductions are necessary, I would prefer to accomplish them by careful selection of line items, rather than a broad stroke such as closing the Library one day per week. Lay-off of trained personnel should be a measure of last resort, as it impacts not only the public but staff workload and morale. I'd like to work with the City Manager to identify places to cut that, hopefully, will not weaken the long-term viability of the Library.

<u>Description</u>	<u>Overtime</u>	Actual	Actual	Actual	Actual	Actual	Budget
		<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
CITY CLERK	Overtime	5,411	5,985	7,641	6,296	8,053	8,000
CITY ELECTIONS	Overtime	-	-	78	-	-	-
CITY ELECTIONS	Part Time OT	751	758	573	780	821	3,000
City Manager	Overtime	86	35	913	155	42	375
PERSONNEL	Overtime	-	-	-	-	4	2
ECONOMIC DEVELOPMENT	Overtime	-	141	-	-	-	-
INFORMATION SYSTEMS	Part Time OT	-	-	168	-	-	-
Community Recreation Program	Overtime	-	-	-	85	-	28
FINANCE	Overtime	1,615	9,122	14,077	9,507	10,181	12,220
Planning & Zoning	Overtime	199	55	614	404	1,923	2,500
LIBRARY	Overtime	1,190	165	42	815	277	1,000
LIBRARY	Part Time OT	105	-	47	-	-	-
AIRPORT FACILITIES	Overtime	4,113	2,770	3,566	4,055	4,471	4,135
AIRPORT FACILITIES	Part Time OT	427	1,390	2,943	1,124	1,284	1,757
		<b>13,897</b>	<b>20,421</b>	<b>30,662</b>	<b>23,220</b>	<b>27,054</b>	<b>33,017</b>
FIRE ADMINISTRATION	Overtime	6,384	5,516	9,673	11,640	11,183	8,694
FIRE SERVICES	Overtime	4,910	4,461	4,605	3,862	4,166	7,287
MEDICAL SERVICES	Overtime	4,910	4,461	4,604	3,861	4,166	7,287
MEDICAL SERVICES	Part Time OT	-	-	-	-	380	-
		<b>16,204</b>	<b>14,439</b>	<b>18,882</b>	<b>19,363</b>	<b>19,896</b>	<b>23,267</b>
POLICE ADMINISTRATION	Overtime	656	484	1,460	1,032	451	1,500
DISPATCH	Overtime	22,860	22,932	82,376	120,214	121,425	50,000
DISPATCH	Part Time OT	-	-	-	925	-	308
INVESTIGATION	Overtime	15,706	13,765	18,536	24,476	17,764	20,000
PATROL	Overtime	69,052	61,560	82,112	96,074	68,247	78,425
PATROL	Part Time OT	-	-	-	-	-	-
JAIL	Overtime	22,738	42,405	45,715	44,325	45,179	46,304
JAIL	Part Time OT	10,813	5,877	11,568	2,697	2,546	7,000
		<b>141,824</b>	<b>147,021</b>	<b>241,767</b>	<b>289,742</b>	<b>255,612</b>	<b>203,537</b>
PUBLIC WORKS ADMINISTRATION	Overtime	238	134	74	1,022	1,676	1,060
GENERAL MAINTENANCE	Overtime	3,758	2,503	3,714	3,085	5,913	4,372
GENERAL MAINTENANCE	Part Time OT	161	413	664	226	179	377
GRAVEL ROADS	Overtime	96	77	265	359	329	344
PAVED ROADS	Overtime	287	762	931	866	841	941
WINTER ROADS	Overtime	37,885	25,441	41,171	19,030	13,732	25,074
WINTER ROADS	Part Time OT	-	-	6	-	-	-
PARKS - CEMETERY	Overtime	362	431	522	290	343	1,520
PARKS - CEMETERY	Part Time OT	1,224	-	5	-	369	167
MOTOR POOL	Overtime	253	712	1,255	549	3,569	1,425
MOTOR POOL	Part Time OT	37	-	38	-	150	-
ENGINEERING INSPECTION	Overtime	2,047	1,042	1,488	1,851	1,611	1,820
JANITORIAL	Overtime	7,155	8,098	5,362	5,769	9,572	7,195
JANITORIAL	Part Time OT	681	369	52	92	564	301
		<b>54,185</b>	<b>39,982</b>	<b>55,549</b>	<b>33,139</b>	<b>38,849</b>	<b>44,594</b>
WATER SYSTEMS ADMINISTRATION	Overtime	1,141	404	321	860	2,303	1,355
WATER SYSTEMS ADMINISTRATION	Part Time OT	2	-	2	-	-	-
TREATMENT PLANT	Overtime	16,217	24,475	27,715	23,544	27,854	25,121
TESTING	Overtime	117	245	284	163	100	500
PUMP STATIONS	Overtime	146	269	231	293	120	400
PUMP STATIONS	Part Time OT	-	-	-	-	1	-
DISTRIBUTION SYSTEMS	Overtime	14,219	13,549	10,003	17,571	15,295	15,068
DISTRIBUTION SYSTEMS	Part Time OT	-	-	13	254	29	102

<b>Description</b>	<b>Overtime</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
		<b>12/31/2010</b>	<b>12/31/2011</b>	<b>12/31/2012</b>	<b>12/31/2013</b>	<b>12/31/2014</b>	<b>12/31/2015</b>
WATER RESERVOIR	Overtime	213	216	733	518	177	500
WATER RESERVOIR	Part Time OT	-	-	2	-	1	-
WATER METERS	Overtime	179	367	53	181	353	2,000
WATER METERS	Part Time OT	-	-	2	-	-	-
WATER HYDRANTS	Overtime	401	210	1,166	1,078	675	1,500
WATER HYDRANTS	Part Time OT	-	-	4	-	10	-
SEWER SYSTEMS ADMINISTRATION	Overtime	445	388	321	877	1,675	1,080
SEWER SYSTEMS ADMINISTRATION	Part Time OT	2	-	2	-	-	-
SEWER PLANT OPERATIONS	Overtime	12,978	13,355	17,260	16,376	15,016	16,225
SEWER PLANT OPERATIONS	Part Time OT	-	-	2	-	-	-
SEWER SYSTEM TESTING	Overtime	227	397	555	306	203	355
SEWER LIFT STATIONS	Overtime	3,608	7,052	5,848	6,523	4,013	7,000
SEWER LIFT STATIONS	Part Time OT	-	-	11	-	24	-
COLLECTION SYSTEM	Overtime	6,361	1,214	2,153	2,922	1,928	2,460
COLLECTION SYSTEM	Part Time OT	-	-	-	-	22	-
		<b>56,256</b>	<b>62,142</b>	<b>66,682</b>	<b>71,464</b>	<b>69,799</b>	<b>73,665</b>
PORT - HARBOR ADMINISTRATION	Overtime	3,695	2,194	1,252	2,811	3,038	2,298
PORT - HARBOR ADMINISTRATION	Part Time OT	-	-	7	734	-	247
HARBOR	Overtime	14,499	16,366	12,737	17,160	15,542	16,500
HARBOR	Part Time OT	1,363	1,642	229	74	181	3,000
Pioneer Dock	Overtime	857	976	758	1,019	926	835
Pioneer Dock	Part Time OT	3	70	14	4	11	-
FISH DOCK	Overtime	6,967	9,796	7,630	9,064	6,318	7,701
FISH DOCK	Part Time OT	2,455	1,996	2,000	2,244	2,033	2,113
DEEP WATER DOCK	Overtime	936	2,640	904	1,180	1,123	1,000
DEEP WATER DOCK	Part Time OT	3	70	14	4	11	-
FISH GRINDER	Overtime	-	32	-	-	-	-
PORT - HARBOR ADMIN MAINTENANC	Overtime	23	23	-	-	-	-
HARBOR MAINTENANCE	Overtime	1,293	1,215	1,645	1,565	2,267	1,923
HARBOR MAINTENANCE	Part Time OT	-	-	-	157	-	600
MAIN DOCK MAINTENANCE	Overtime	16	71	205	195	281	239
DWD MAINTENANCE	Overtime	299	129	205	195	281	239
		<b>32,410</b>	<b>37,221</b>	<b>27,598</b>	<b>36,407</b>	<b>32,011</b>	<b>36,693</b>
<b>Total</b>		<b>314,776</b>	<b>321,226</b>	<b>441,140</b>	<b>473,336</b>	<b>443,221</b>	<b>414,774</b>

		Actual	Actual	Actual	Actual	Actual	Budget
<u>Dept/Div Description</u>	<u>Description</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
CITY CLERK	P/T Employees	-	-	-	-	369	-
CITY CLERK	Fringe Benefits P/T	477	-	-	1,224	30	-
CITY ELECTIONS	P/T Employees	782	813	757	868	815	1,644
CITY ELECTIONS	Fringe Benefits P/T	124	5	5	6	6	245
CITY ELECTIONS	Part Time Overtime	751	758	573	780	821	3,000
PERSONNEL	P/T Employees	-	-	-	-	11,453	-
PERSONNEL	Fringe Benefits P/T	-	-	-	18	941	-
INFORMATION SYSTEMS	P/T Employees	20,193	23,049	21,213	-	-	-
INFORMATION SYSTEMS	Fringe Benefits P/T	4,256	6,160	7,842	-	-	-
INFORMATION SYSTEMS	Part Time Overtime	-	-	168	-	-	-
Community Recreation Program	P/T Employees	2,843	4,472	4,947	9,145	6,103	9,253
Community Recreation Program	Fringe Benefits P/T	234	364	401	742	583	754
FINANCE	P/T Employees	120	-	-	2,339	-	-
FINANCE	Fringe Benefits P/T	4,865	3,838	-	155	-	-
LIBRARY	P/T Employees	93,811	88,847	90,250	95,156	76,543	94,399
LIBRARY	Fringe Benefits P/T	12,129	11,402	12,978	7,511	5,718	47,294
LIBRARY	Part Time Overtime	105	-	47	-	-	-
AIRPORT FACILITIES	P/T Employees	7,886	6,772	4,473	4,706	12,997	13,517
AIRPORT FACILITIES	Fringe Benefits P/T	1,210	1,013	888	789	1,854	1,845
AIRPORT FACILITIES	Part Time Overtime	427	1,390	2,943	1,124	1,284	1,757
FIRE SERVICES	P/T Employees	-	-	-	-	-	14,361
FIRE SERVICES	Fringe Benefits P/T	-	-	-	-	-	2,223
MEDICAL SERVICES	P/T Employees	-	-	-	-	31,421	14,361
MEDICAL SERVICES	Fringe Benefits P/T	-	-	-	-	4,714	2,223
MEDICAL SERVICES	Part Time Overtime	-	-	-	-	380	-
POLICE ADMINISTRATION	P/T Employees	12,642	9,853	4,308	6,066	1,976	6,712
POLICE ADMINISTRATION	Fringe Benefits P/T	1,383	1,055	451	501	160	547
DISPATCH	P/T Employees	-	-	-	1,045	-	-
DISPATCH	Fringe Benefits P/T	-	-	-	85	-	-
DISPATCH	Part Time Overtime	-	-	-	925	-	308
JAIL	P/T Employees	85,714	79,777	85,821	34,537	32,944	16,380
JAIL	Fringe Benefits P/T	23,249	13,109	10,284	3,891	3,811	1,861
JAIL	Part Time Overtime	10,813	5,877	11,568	2,697	2,546	7,000
PUBLIC WORKS ADMINISTRATION	P/T Employees	-	1,622	1,486	2,180	5,531	8,768
PUBLIC WORKS ADMINISTRATION	Fringe Benefits P/T	-	132	120	135	422	7,315
GENERAL MAINTENANCE	P/T Employees	11,871	10,158	14,033	14,119	6,819	5,793
GENERAL MAINTENANCE	Fringe Benefits P/T	1,701	1,650	2,752	2,116	4,524	791
GENERAL MAINTENANCE	Part Time Overtime	161	413	664	226	179	377
WINTER ROADS	P/T Employees	-	-	1,844	-	-	-
WINTER ROADS	Fringe Benefits P/T	-	-	207	-	-	-
WINTER ROADS	Part Time Overtime	-	-	6	-	-	-
PARKS - CEMETERY	P/T Employees	75,909	56,777	61,593	68,657	79,893	85,102
PARKS - CEMETERY	Fringe Benefits P/T	13,659	15,194	14,429	12,848	16,140	12,204
PARKS - CEMETERY	Part Time Overtime	1,224	-	5	-	369	167
MOTOR POOL	P/T Employees	10,401	-	12,951	-	13,011	-
MOTOR POOL	Fringe Benefits P/T	1,329	-	3,920	2,709	5,324	-
MOTOR POOL	Part Time Overtime	37	-	38	-	150	-
JANITORIAL	P/T Employees	945	-	-	2,028	-	-
JANITORIAL	Fringe Benefits P/T	239	912	194	579	134	-
JANITORIAL	Part Time Overtime	681	369	52	92	564	301
<b>Total General Fund</b>		<b>402,173</b>	<b>345,779</b>	<b>374,210</b>	<b>280,000</b>	<b>330,527</b>	<b>360,501</b>
WATER SYSTEMS ADMINISTRATION	P/T Employees	288	590	2,213	-	4,765	4,384
WATER SYSTEMS ADMINISTRATION	Fringe Benefits P/T	36	159	790	619	1,331	3,657
WATER SYSTEMS ADMINISTRATION	Part Time Overtime	2	-	2	-	-	-
TREATMENT PLANT	P/T Employees	1,588	-	-	2,801	2,781	4,634
TREATMENT PLANT	Fringe Benefits P/T	625	-	-	307	311	665
PUMP STATIONS	P/T Employees	635	-	-	400	404	662
PUMP STATIONS	Fringe Benefits P/T	80	-	-	44	45	95

		Actual	Actual	Actual	Actual	Actual	Budget
<u>Dept/Div Description</u>	<u>Description</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
PUMP STATIONS	Part Time Overtime	-	-	-	-	1	-
DISTRIBUTION SYSTEMS	P/T Employees	-	-	3,688	-	211	-
DISTRIBUTION SYSTEMS	Fringe Benefits P/T	21	-	439	23	26	-
DISTRIBUTION SYSTEMS	Part Time Overtime	-	-	13	254	29	102
WATER RESERVOIR	P/T Employees	-	-	615	-	7	-
WATER RESERVOIR	Fringe Benefits P/T	-	-	69	-	1	-
WATER RESERVOIR	Part Time Overtime	-	-	2	-	1	-
WATER METERS	P/T Employees	-	-	615	-	-	-
WATER METERS	Fringe Benefits P/T	-	-	69	-	-	-
WATER METERS	Part Time Overtime	-	-	2	-	-	-
WATER HYDRANTS	P/T Employees	-	-	1,229	-	70	-
WATER HYDRANTS	Fringe Benefits P/T	-	-	138	-	9	-
WATER HYDRANTS	Part Time Overtime	-	-	4	-	10	-
SEWER SYSTEMS ADMINISTRATION	P/T Employees	288	590	2,213	-	4,765	4,384
SEWER SYSTEMS ADMINISTRATION	Fringe Benefits P/T	36	159	790	619	1,331	3,657
SEWER SYSTEMS ADMINISTRATION	Part Time Overtime	2	-	2	-	-	-
SEWER PLANT OPERATIONS	P/T Employees	3,130	-	615	4,801	4,768	7,945
SEWER PLANT OPERATIONS	Fringe Benefits P/T	1,293	-	585	526	534	1,139
SEWER PLANT OPERATIONS	Part Time Overtime	-	-	2	-	-	-
SEWER LIFT STATIONS	P/T Employees	-	-	3,073	-	176	-
SEWER LIFT STATIONS	Fringe Benefits P/T	-	-	346	-	22	-
SEWER LIFT STATIONS	Part Time Overtime	-	-	11	-	24	-
COLLECTION SYSTEM	P/T Employees	-	-	-	-	162	-
COLLECTION SYSTEM	Fringe Benefits P/T	-	-	-	-	20	-
COLLECTION SYSTEM	Part Time Overtime	-	-	-	-	22	-
<b>Total Water &amp; Sewer</b>		<b>8,024</b>	<b>1,498</b>	<b>17,524</b>	<b>10,394</b>	<b>21,826</b>	<b>31,324</b>
PORT - HARBOR ADMINISTRATION	P/T Employees	-	4,637	17,996	1,016	-	-
PORT - HARBOR ADMINISTRATION	Fringe Benefits P/T	-	624	4,132	203	-	-
PORT - HARBOR ADMINISTRATION	Part Time Overtime	-	-	7	734	-	247
HARBOR	P/T Employees	67,378	60,241	69,954	55,961	87,672	64,274
HARBOR	Fringe Benefits P/T	13,778	8,975	9,075	10,528	12,351	9,506
HARBOR	Part Time Overtime	1,363	1,642	229	74	181	3,000
Pioneer Dock	P/T Employees	2,830	1,879	1,690	2,120	3,796	2,872
Pioneer Dock	Fringe Benefits P/T	340	332	1,774	260	539	425
Pioneer Dock	Part Time Overtime	3	70	14	4	11	-
FISH DOCK	P/T Employees	19,873	42,834	30,834	27,454	33,399	42,025
FISH DOCK	Fringe Benefits P/T	12,345	8,226	7,869	7,275	8,197	7,128
FISH DOCK	Part Time Overtime	2,455	1,996	2,000	2,244	2,033	2,113
DEEP WATER DOCK	P/T Employees	2,829	1,879	1,690	2,120	3,796	2,872
DEEP WATER DOCK	Fringe Benefits P/T	340	358	225	260	540	425
DEEP WATER DOCK	Part Time Overtime	3	70	14	4	11	-
OUTFALL LINE	P/T Employees	-	-	-	-	459	-
OUTFALL LINE	Fringe Benefits P/T	-	-	-	-	63	-
PORT - HARBOR ADMIN MAINTENANC	P/T Employees	-	147	135	-	-	-
PORT - HARBOR ADMIN MAINTENANC	Fringe Benefits P/T	-	12	11	-	-	-
HARBOR MAINTENANCE	P/T Employees	19,274	19,565	419	17,978	974	14,836
HARBOR MAINTENANCE	Fringe Benefits P/T	6,323	5,087	4,966	2,424	396	2,194
HARBOR MAINTENANCE	Part Time Overtime	-	-	-	157	-	600
MAIN DOCK MAINTENANCE	P/T Employees	-	-	-	-	-	1,854
MAIN DOCK MAINTENANCE	Fringe Benefits P/T	-	-	-	-	-	274
DWD MAINTENANCE	P/T Employees	-	-	-	-	-	1,854
DWD MAINTENANCE	Fringe Benefits P/T	-	-	-	-	-	274
KACHEMAK DRIVE PHASE II	P/T Employees	-	14,168	11,077	-	-	-
KACHEMAK DRIVE PHASE II	Fringe Benefits P/T	-	1,462	1,207	-	-	-
KACHEMAK DRIVE PHASE II	Part Time Overtime	-	413	1,010	-	-	-
<b>Total Port &amp; Harbor</b>		<b>149,134</b>	<b>174,618</b>	<b>166,327</b>	<b>130,816</b>	<b>154,417</b>	<b>156,774</b>
<b>City-wide</b>		<b>559,331</b>	<b>521,895</b>	<b>558,062</b>	<b>421,210</b>	<b>506,770</b>	<b>548,600</b>

TAF	TAG	
	<b>10 SELDOVIA</b>	
10	Seldovia	4.60
11	Seldovia RSA	0.75
50	Borough	4.50
		<b>9.85</b>
	<b>11 SELDOVIA RSA</b>	
11	Seldovia RSA	0.75
50	Borough	4.50
67	Road Maint.	1.40
		<b>6.65</b>
	<b>20 HOMER</b>	
20	Homer	4.50
50	Borough	4.50
52	So. Hospital	2.30
		<b>11.30</b>
	<b>21 HOMER ODLA</b>	
20	Homer	4.50
21	Homer ODLA	9.9625
50	Borough	4.50
52	So. Hospital	2.30
		<b>21.2625</b>
	<b>30 KENAI</b>	
30	Kenai	4.35
50	Borough	4.50
51	Cent. Hosp.	0.01
		<b>8.86</b>
	<b>40 SEWARD</b>	
40	Seward	3.12
43	Sew/Bear Cr. Flood	0.75
50	Borough	4.50
		<b>8.37</b>
	<b>41 SEWARD SPECIAL</b>	
41	Seward Special	3.12
43	Sew/Bear Cr. Flood	0.75
50	Borough	4.50
		<b>8.37</b>
	<b>43 SEWARD-BEAR CREEK FLOOD SA</b>	
43	Sew/Bear Cr Flood	0.75
50	Borough	4.50
67	Road Maint.	1.40
		<b>6.65</b>
	<b>52 SOUTH HOSPITAL</b>	
52	So. Hospital	2.30
50	Borough	4.50
		<b>6.80</b>
	<b>53 NIKISKI FIRE</b>	
53	Nikiski Fire	2.90
50	Borough	4.50
51	Cent. Hosp.	0.01
54	No. Pen Rec.	1.00
67	Road Maint.	1.40
		<b>9.81</b>
	<b>54 N. PENINSULA RECREATION</b>	
54	No.Pen.Rec.	1.00
50	Borough	4.50
51	Cent. Hosp.	0.01
58	Cent. Emer. Ser.	2.65
67	Road Maint.	1.40
		<b>9.56</b>

TAF	TAG	
	<b>55 NIKISKI SENIOR</b>	
55	Nikiski Sen.	0.20
50	Borough	4.50
51	Cent. Hosp.	0.01
53	Nikiski Fire	2.90
54	No. Pen Rec.	1.00
67	Road Maint	1.40
		<b>10.01</b>
	<b>57 BEAR CREEK FIRE</b>	
57	Bear Creek Fire	3.25
43	Sew/Bear Cr. Flood	0.75
50	Borough	4.50
67	Road Maint.	1.40
		<b>9.90</b>
	<b>58 CENTRAL EMERGENCY SERVICES</b>	
58	Cent. Emer.Ser.	2.65
50	Borough	4.50
51	Cent. Hosp.	0.01
67	Road Maint.	1.40
		<b>8.56</b>
	<b>61 CENTRAL HOSPITAL WEST</b>	
50	Borough	4.50
51	Cent. Hosp.	0.01
67	Road Maint.	1.40
		<b>5.91</b>
	<b>63 CENTRAL HOSPITAL EAST</b>	
50	Borough	4.50
51	Cent. Hosp.	0.01
64	Cent. Pen. EMS	1.00
67	Road Maint.	1.40
		<b>6.91</b>
	<b>64 CENTRAL PEN. EMERGENCY MEDICAL</b>	
64	Cent Pen. EMS	1.00
50	Borough	4.50
52	South Hosp.	2.30
67	Road Maint.	1.40
		<b>9.20</b>
	<b>65 SOUTH HOSPITAL/ROADS</b>	
50	Borough	4.50
52	South Hosp.	2.30
67	Road Maint.	1.40
		<b>8.20</b>
	<b>67 KPB ROAD MAINTENANCE</b>	
50	Borough	4.50
67	Road Maint.	1.40
		<b>5.90</b>

TAF	TAG	
	<b>68 ANCHOR POINT FIRE/EMERGENCY</b>	
68	Fire/Emergency	2.75
50	Borough	4.50
52	South Hosp.	2.30
67	Road Maint.	1.40
		<b>10.95</b>
	<b>70 SOLDOTNA</b>	
70	Soldotna	0.50
50	Borough	4.50
51	Cent. Hosp.	0.01
58	Cent. Emer. Ser.	2.65
		<b>7.66</b>
	<b>80 KACHEMAK*</b>	
80	Kachemak	1.00
50	Borough	4.50
52	South Hosp.	2.30
		<b>7.80</b>
	<b>81 KACHEMAK EMERGENCY SERV.</b>	
81	Kachemak EMS	2.60
50	Borough	4.50
52	South Hosp.	2.30
67	Road Maint.	1.40
		<b>10.80</b>

**50K Borough TAF's and Homer 20K**  
**All other City TAF mills do not apply**

**EMS VOLUNTEER 10,000 EXEMPTION**  
**ALL BOROUGH TAF's**  
**HOMER (20) & SEWARD (40)**

**\*Kachemak City TAG 80-No tax on**  
**personal property/boats/aircraft**

**100,000 PERSONAL EXEMPTION**  
**ALL BOROUGH TAF's**  
**HOMER (20) & SOLDOTNA (70)**

**AIRCRAFT TAX:**  
**FLAT TAX FOR ALL BOROUGH TAF'S,**  
**SELDOVIA (10) & SOLDOTNA (70)**  
**Borough Flat Portion + City Flat Portion**  
**TAG'S 20,40 & 41**  
**Full value X TAF Millrate**  
**Plus (+) Borough Flat Portion**

**BOAT TAX:**  
**FLAT TAX FOR ALL BOROUGH TAF'S**  
**HOMER(20),SOLDOTNA(70),SELDOVIA(10)**  
**Borough Flat Portion + City Flat Portion**  
**TAG'S 40 & 41 (Seward )**  
**Full value X TAF Millrate PLUS (+)**  
**Borough Flat Portion**  
**TAG 30 Class 1 & 2 Exempt and**  
**Class 3-7 Full value X TAF Millrate**  
**PLUS (+) Borough Flat Portion**

**Senior Exemptions:**  
**Borough 300,000 exempt unless Variable**  
**10,20,30,40,41,70,80 upto 150,000 exempt**  
**over is Taxed at City TAF Rate**

**Disability Tax Credit:**  
**TAF 30 Kenai \$250.00**  
**Borough TAF'S \$500.00**

\*TAF= Tax Authority Fund

\*TAG = Tax Authority Group

**2015 Certified Values Real Values**  
**TAG 20 REAL PROPERTY SUMMARY GRM\_Live**  
**(Excludes Oil Accounts)**

		<b>ASSESSED VALUES</b>	<b>KPB</b>	<b>CITY</b>
Total Accounts	<b>4,358</b>	Total Ass'd Land	<b>316,256,200</b>	<b>316,256,200</b>
Total Acreage	<b>15,192.17</b>	Total Ass'd Improvements	<b>744,245,900</b>	<b>744,245,900</b>
		Total Ass'd Real Property	<b><u>1,060,502,100</u></b>	<b><u>1,060,502,100</u></b>

**EXEMPTIONS & DEFERMENTS**

**MANDATORY EXEMPTIONS**

		<b>Count</b>		<b>KPB Value</b>	<b>City Value</b>
<b>7</b>	Government Ex Value	280	<b>280</b>	<b>272,422,600</b>	<b>272,422,600</b>
<b>9</b>	Disabled Veteran Exemption	10	<b>10</b>	<b>1,447,400</b>	<b>1,447,400</b>
<b>10</b>	Religious Exemption	25	<b>25</b>	<b>15,684,700</b>	<b>15,684,700</b>
<b>15</b>	ANCSA Native Ex Value	1	<b>1</b>	<b>1,672,400</b>	<b>1,672,400</b>
<b>17</b>	Armed Forces Agency Ex Value	1	<b>1</b>	<b>185,900</b>	<b>185,900</b>
<b>18</b>	Electric CoOp Ex Value	4	<b>4</b>	<b>4,382,600</b>	<b>4,382,600</b>
<b>19</b>	Fire Control System Exemption	11	<b>11</b>	<b>206,888</b>	<b>206,888</b>
<b>20</b>	State Educational Ex Value	7	<b>7</b>	<b>980,400</b>	<b>980,400</b>
<b>26</b>	Hospital Ex Val	1	<b>1</b>	<b>4,166,300</b>	<b>4,166,300</b>
<b>28</b>	University Ex Val	2	<b>2</b>	<b>6,720,700</b>	<b>6,720,700</b>
<b>44</b>	Charitable Ex Val	37	<b>37</b>	<b>9,512,700</b>	<b>9,512,700</b>
<b>49</b>	FCL Foreclosure	1	<b>1</b>	<b>114,800</b>	<b>114,800</b>
<b>54</b>	MSV Multi-Purpose Senior Variable	1	<b>1</b>	<b>1,032,200</b>	<b>1,032,200</b>
<b>182</b>	Senior Mandatory	432	<b>432</b>	<b>61,208,700</b>	<b>61,208,700</b>
	Total MANDATORY EXEMPTIONS	813	<b><u>813</u></b>	<b><u>379,738,288</u></b>	<b><u>379,738,288</u></b>

**OPTIONAL EXEMPTIONS**

		<b>Count</b>		<b>KPB Value</b>	<b>City Value</b>
<b>30</b>	Disabled Resident \$500TAX CREDIT Bo	18	<b>18</b>	<b>0</b>	<b>0</b>
<b>36</b>	OP Volunteer FF/EMS Exemption 1	8	<b>8</b>	<b>80,000</b>	<b>80,000</b>
<b>183</b>	OP Homer Residential Exemption	1,070	<b>1,070</b>	<b>0</b>	<b>21,054,300</b>
<b>188</b>	OP Community Purpose Ex Val	24	<b>24</b>	<b>12,883,300</b>	<b>0</b>
<b>189</b>	OP Homers Override Exemption	22	<b>22</b>	<b>0</b>	<b>12,849,700</b>
<b>190</b>	OP >150k Senior Ex Borough Only	357	<b>357</b>	<b>33,796,300</b>	<b>0</b>
<b>191</b>	OP >150k DisVet Ex Borough Only	9	<b>9</b>	<b>918,200</b>	<b>0</b>
<b>194</b>	Soldotna Disabled Vet > 150k	9	<b>9</b>	<b>0</b>	<b>0</b>
<b>195</b>	OP Residential Exemption	850	<b>850</b>	<b>40,793,600</b>	<b>0</b>
	Total OPTIONAL EXEMPTIONS	2,367	<b><u>2,367</u></b>	<b><u>88,471,400</u></b>	<b><u>33,984,000</u></b>

**TAG 20 Exemption Totals:** 3,180 **3,180**      **468,209,688**      **413,722,288**

	<b>TAXABLE VALUE</b>	<b>KPB Value</b>	<b>City Value</b>
<b>RECAP</b>	<b>TOTAL ASSESSED VALUE</b>	<b>\$1,060,502,100</b>	<b>\$1,060,502,100</b>
	<b>TOTAL EXEMPTIONS</b>	<b>\$468,209,688</b>	<b>\$413,722,288</b>
	<b>TOTAL TAXABLE</b>	<b><u>\$592,292,412</u></b>	<b><u>\$646,779,812</u></b>

**2015 Certified Values Real Values**  
**TAG 21 REAL PROPERTY SUMMARY GRM\_Live**  
**(Excludes Oil Accounts)**

		<b>ASSESSED VALUES</b>	<b>KPB</b>	<b>CITY</b>
Total Accounts	<b>14</b>	Total Ass'd Land	<b>975,900</b>	<b>975,900</b>
Total Acreage	<b>10.83</b>	Total Ass'd Improvements	<b>2,320,300</b>	<b>2,320,300</b>
		Total Ass'd Real Property	<b><u>3,296,200</u></b>	<b><u>3,296,200</u></b>

**EXEMPTIONS & DEFERMENTS**

<b>MANDATORY EXEMPTIONS</b>		<b>Count</b>	<b>KPB Value</b>	<b>City Value</b>
<b>7</b>	Government Ex Value	2 <b>2</b>	<b>1,800</b>	<b>1,800</b>
<b>182</b>	Senior Mandatory	5 <b>5</b>	<b>646,700</b>	<b>646,700</b>
	Total MANDATORY EXEMPTIONS	7 <b>7</b>	<b><u>648,500</u></b>	<b><u>648,500</u></b>

<b>OPTIONAL EXEMPTIONS</b>		<b>Count</b>	<b>KPB Value</b>	<b>City Value</b>
<b>183</b>	OP Homer Residential Exemption	0 <b>8</b>	<b>0</b>	<b>158,200</b>
<b>190</b>	OP >150k Senior Ex Borough Only	4 <b>4</b>	<b>325,900</b>	<b>0</b>
<b>195</b>	OP Residential Exemption	7 <b>7</b>	<b>334,100</b>	<b>0</b>
	Total OPTIONAL EXEMPTIONS	11 <b>19</b>	<b><u>660,000</u></b>	<b><u>158,200</u></b>

**TAG 21 Exemption Totals:**      18    **26**      **1,308,500**      **806,700**

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	<b>TAXABLE VALUE</b>	<b>KPB Value</b>	<b>City Value</b>
<b>RECAP</b>	<b>TOTAL ASSESSED VALUE</b>	<b>\$3,296,200</b>	<b>\$3,296,200</b>
	<b>TOTAL EXEMPTIONS</b>	<b>\$1,308,500</b>	<b>\$806,700</b>
	<b>TOTAL TAXABLE</b>	<b><u>\$1,987,700</u></b>	<b><u>\$2,489,500</u></b>

<b>Code Section</b>	<b>Description of Violation</b>	<b>Fine Amount</b>
HCC 1.18.030	Code of ethics—Standards and prohibited acts	\$300
HCC 5.05.030	Smoking in City building, vehicle or watercraft	\$25
HCC 5.06.030(a)	Nuclear weapons or components	\$500
HCC 5.06.030(b)	Producing, dumping or storing radioactive materials	\$500
HCC 5.06.030(c)	Radioactive material disposal site	\$500
HCC 5.08.020	Transporting unsecured load of garbage, trash or other materials in vehicle	\$300
HCC 5.20.020	Opening burning, permit required	\$300
HCC 5.20.030	Trash burning—approved container required	\$300
HCC 5.20.050	Handling or storing explosives	\$300
HCC 5.24.030	Fireworks—Sale prohibited	\$300
HCC 5.24.040	Fireworks—Use prohibited	\$300
HCC 5.24.050	Fireworks exhibit—Permit required	\$300
HCC 5.28.010	Discharge of Firearms	\$300
HCC 5.30.020	Hunting Prohibited	\$300
HCC 5.30.025	Trapping prohibited	\$300
HCC 5.34.010	Aircraft landings and takeoffs from lands and beaches west of Homer Spit prohibited	\$300
HCC 5.38.010	Feeding or baiting wild bald eagles, crows, ravens or gulls prohibited—First offense	\$50

HCC 5.38.010	Feeding or baiting wild bald eagles, crows, ravens or gulls prohibited—Subsequent offense	\$200
HCC 5.40.010	Bear attraction offense—Committed unintentionally	\$300
HCC 5.40.010	Bear attraction offense—Committed intentionally	\$500
HCC 6.08.010	Flight to Avoid Arrest	\$300
HCC 6.12.020	Sale of drug paraphernalia	\$300
HCC 8.08.020	Itinerant or transient merchant—License required	\$300
HCC 8.08.080	Itinerant or transient merchant—Exhibition of license	\$300
HCC 8.08.100	Itinerant or transient merchant—Use of streets and other public places	\$300
HCC 8.11.030	Mobile food service—License required	\$300
HCC 8.11.070(b)	Mobile food service—Operation near similar business at fixed location	\$300
HCC 8.11.070(c)	Mobile food service—Operation in City park or campground	\$300
HCC 8.11.070(d)	Mobile food service—Operation in congested area on Homer Spit	\$300
HCC 8.12.120	Public transportation vehicle—Permit required	\$300
HCC 8.12.200	Chauffeurs license—Required	\$300
HCC 8.12.250	Public transportation vehicle—Prohibited operation	\$300
HCC 8.12.400	Public transportation vehicle—Display of rates/fares	\$300

HCC 10.08.100	Dumping battery, oil, hazardous substance or contaminated water into harbor	\$1,000
HCC 10.08.100	Dumping refuse, garbage, other pollutants into harbor—First offense	\$100
HCC 10.08.100	Dumping refuse, garbage, other pollutants into harbor—Second offense	\$200
HCC 10.08.100	Dumping refuse, garbage, other pollutants into harbor—Third offense	\$300
HCC 10.08.100	Dumping refuse, garbage, other pollutants into harbor—Fourth and subsequent offense	\$1,000
HCC 10.08.200	Dumping fish carcasses into harbor—First offense	\$100
HCC 10.08.200	Dumping fish carcasses into harbor—Second offense	\$200
HCC 10.08.200	Dumping fish carcasses into harbor—Third offense	\$300
HCC 10.08.200	Dumping fish carcasses into harbor—Fourth and subsequent offense	\$1,000
HCC 10.08.210	Vessel speed greater than two mph—First offense	\$100
HCC 10.08.210	Vessel speed greater than two mph—Second offense	\$200
HCC 10.08.210	Vessel speed greater than two mph—Third offense	\$300
HCC 10.08.210	Vessel speed greater than two mph—Fourth and subsequent offense	\$1,000
HCC 13.08.010	Work in City right-of-way or connecting to City utility—Permit required	\$300
HCC 13.08.130	Restore City right-of-way to original condition	\$300
HCC 13.08.140	Repair of damage to City utilities	\$300
HCC 14.04.050	Sewer extension or connection—Permit required	\$300

HCC 14.04.070	Destruction of private sewage disposal system after connection to City sewer system	\$300
HCC 14.04.090	Discharge of surface drainage into City sewer	\$300
HCC 14.08.030	Water extension or connection—Permit required	\$300
HCC 14.08.040	Connection to private water system—Permit required	\$300
HCC 14.08.105	Resale of City water—Permit required	\$300
HCC 18.20.015	Storing, parking or leaving abandoned or junk vehicle	\$300
HCC 18.20.025	Failure to remove abandoned or junk vehicle	\$300
HCC 19.02.020	Large special event—Permit required	\$300
HCC 19.04.040	Burial of human remains outside approved cemetery	\$300
HCC 19.04.090(a)	Monument or other memorial protruding above ground level in City cemetery	\$300
HCC 19.04.090(b)	Placement, alteration or removal of monument, memorial or plant without City consent	\$300
HCC 19.08.030(a)	Camping on City property where prohibited	\$300
HCC 19.08.030(b)	Camping without property owner permission	\$300
HCC 19.08.030(d)	Camping in closed campground	\$300
HCC 19.08.050	Camping in City campground—Permit required	\$300
HCC19.08.060	Camping in City campground for more than 14 days	\$300
HCC 19.08.070(a)	Disposal of human waste on City property	\$300

HCC 19.08.070(c)	Erect, occupy, utilize structure on City property	\$300
HCC 19.08.070(d)	Park, leave, maintain, utilize vehicle, camper unit, or camp where prohibited	\$300
HCC 19.08.070(e)	Deface, destroy, alter or remove City property	\$300
HCC 19.08.070(f)	Dog at large in City campground	300
HCC 19.08.070(g)	Campsite in City campground left in disorderly or unsightly condition	\$300
HCC 19.08.080	Improper storage of garbage, refuse, other waste in City campground	\$300
HCC 19.12.080	Excavation or removal of gravel or fill—Permit required	\$300
HCC 19.12.090	Tampering with, burning or removing driftwood from storm berm	\$300
HCC 19.16.030(a)	Operating motor vehicle in beach area—First offense	\$25
HCC 19.16.030(a)	Operating motor vehicle in beach area—Second offense	\$250
HCC 19.16.030(a)	Operating motor vehicle in beach area—Third and subsequent offense	\$499
HCC 19.20.020	Violation of general park rules	\$300
HCC 19.20.030	Enter park during hours of closure	\$150
HCC 20.08.010(a)	Dog at large—No prior conviction	\$25
HCC 20.08.010(a)	Dog at large—One prior conviction	\$50
HCC 20.08.010(a)	Dog at large—Two prior convictions	\$100
HCC 20.08.010(a)	Dog at large—Three prior convictions	\$300

HCC 20.08.020	Unrestrained animal on floats in Small Boat Harbor	\$25
HCC 20.08.030	Nuisance animal—First offense	\$25
HCC 20.08.030	Nuisance animal—Second offense	\$50
HCC 20.08.030	Nuisance animal—Third offense	\$100
HCC 20.08.030	Nuisance animal—Fourth and subsequent offense	\$300
HCC 20.08.040	Cruelty to animals	\$300
HCC 20.08.070(c)	Large animal to running at large—First offense	\$25
HCC 20.08.070(c)	Large animal to running at large—Second and subsequent offense	\$300
HCC 20.08.080	Confinement of female dog or cat in heat	\$100
HCC 20.08.090	Abandonment of animal	\$50
HCC 20.08.100	Maintain structures, pens and yards where animal kept in clean and sanitary condition	\$50
HCC 20.08.110	Animal/vehicle accident	\$50
HCC 20.12.010	Dog license required	\$25
HCC 21.12.020	Dog license to be worn and displayed	\$25
HCC 20.12.030	Counterfeit dog license receipt or substitute dog tag	\$300
HCC 20.16.010	Rabies vaccination required	\$300
HCC 20.16.020	Quarantine of animal suspected of rabies required	\$300

HCC 20.20.010	Permitting animal to bite	\$100
HCC 20.20.020	Destruction of animal before quarantine	\$300
HCC20.20.030(a)	Vicious animal at large	\$300
HCC 20.20.030(b)	Permitting vicious animal to bite	\$300
HCC 20.20.030(c)	Vicious animal muzzled while transported	\$300
HCC 20.20.030(d)	Vicious animal muzzled when off owner's premises	\$300
HCC 20.24.020	Interference with enforcement officer	\$300
HCC 20.24.030	Unauthorized removal of animal from custody	\$300
HCC 20.24.040	Tampering with City live traps	\$300
HCC 20.24.050	Removal of animal from quarantine	\$300
HCC 20.24.060	Furnishing false information	\$300
HCC 20.28.020	Kennel license--Required	\$50

<u>G/L</u>	<u>Fund</u>	<u>Dept</u>	<u>Obj-Code</u>	<u>Dept/Div Description</u>	<u>Description</u>	<u>Actual</u> <u>12/31/2010</u>	<u>Actual</u> <u>12/31/2011</u>	<u>Actual</u> <u>12/31/2012</u>	<u>Actual</u> <u>12/31/2013</u>	<u>Actual</u> <u>12/31/2014</u>
100-0020-4402	100	0020	4402	Fines & Forfeitures	Non Moving Fine	2,270	4,904	1,857	96	8,860
100-0020-4401	100	0020	4401	Fines & Forfeitures	Fines/Forfeit	13,281	12,556	6,208	10,373	11,282
				<b>Total</b>		<b>15,551</b>	<b>17,460</b>	<b>8,065</b>	<b>10,469</b>	<b>20,142</b>

<u>G/L</u>	<u>Fund</u>	<u>Dept</u>	<u>Obj-Code</u>	<u>Dept/Div Description</u>	<u>Description</u>	<u>Actual</u> <u>12/31/2010</u>	<u>Actual</u> <u>12/31/2011</u>	<u>Actual</u> <u>12/31/2012</u>	<u>Actual</u> <u>12/31/2013</u>	<u>Actual</u> <u>12/31/2014</u>
100-0015-4304	100	0015	4304	Permits & Licenses	Peddler Permits	440	1,160	-	1,831	2,176
100-0015-4302	100	0015	4302	Permits & Licenses	Sign Permits	550	250	1,400	300	650
100-0015-4309	100	0015	4309	Permits & Licenses	Row Permit	675	430	1,600	-	810
100-0015-4301	100	0015	4301	Permits & Licenses	Driveway Permit	1,650	1,975	1,035	1,325	2,045
100-0015-4314	100	0015	4314	Permits & Licenses	Taxi/chauffeurs/safety Inspec	1,800	675	1,113	1,200	1,500
100-0015-4308	100	0015	4308	Permits & Licenses	Zoning Fees	5,250	3,350	5,700	18,350	6,800
100-0015-4303	100	0015	4303	Permits & Licenses	Building Permit	12,600	17,200	11,400	12,700	13,950
100-0020-4402	100	0020	4402	Fines & Forfeitures	Non Moving Fine	2,270	4,904	1,857	96	8,860
100-0020-4401	100	0020	4401	Fines & Forfeitures	Fines/Forfeit	13,281	12,556	6,208	10,373	11,282
100-0035-4654	100	0035	4654	Charges For Services	Spit Camping	154,262	126,197	112,491	121,251	133,298
100-0035-4316	100	0035	4316	Charges For Services	Lid Application Fee	-	200	400	100	100
100-0035-4650	100	0035	4650	Charges For Services	Rents & Leases	-	300	3,000	9,000	30
100-0035-4604	100	0035	4604	Charges For Services	HVF Class Fees	-	1,175	-	875	1,535
100-0035-4610	100	0035	4610	Charges For Services	Plans & Specs	150	575	-	100	-
100-0035-4599	100	0035	4599	Charges For Services	Pioneer Beautif	466	820	480	555	445
100-0035-4611	100	0035	4611	Charges For Services	City Clerk Fees	655	1,161	959	1,375	1,420
100-0035-4317	100	0035	4317	Charges For Services	Lid Yearly Bill	1,037	960	990	1,095	1,656
100-0035-4902	100	0035	4902	Charges For Services	Other Revenue	1,110	0	-	-	-
100-0035-4613	100	0035	4613	Charges For Services	Cemetery Plots	1,600	4,600	1,800	1,600	4,200
100-0035-4660	100	0035	4660	Charges For Services	Advertising - Community School	2,830	2,210	1,840	1,400	300
100-0035-4609	100	0035	4609	Charges For Services	Animal Care Fee	6,153	6,709	6,534	6,027	6,162
100-0035-4516	100	0035	4516	Charges For Services	Pw Equip & Serv	12,090	9,427	2,106	3,728	2,388
100-0035-4608	100	0035	4608	Charges For Services	City Campground	21,596	19,390	16,580	19,709	23,276
100-0035-4607	100	0035	4607	Charges For Services	Other Services	25,464	28,345	24,105	26,436	27,521
100-0035-4614	100	0035	4614	Charges For Services	Community Recreation Fees	29,462	29,557	26,505	32,165	39,980

# TOURISM, IT'S EVERYONE'S BUSINESS

## ARGUMENTS AGAINST A BED TAX:

CON: A bed tax would put an additional burden on the accommodations sector to collect taxes for the rest of the industry.

PRO: We could build in a 5% return for the businesses collecting the tax to offset the time spent on additional bookkeeping and credit card charges.

## ARGUMENTS FOR A BED TAX:

The intent of a bed tax would be to create a sustainable funding source for tourism marketing and infrastructure for the Borough and our cities. Investing in Tourism Marketing is an investment in the economic development of the Kenai Peninsula Borough.

An identified funding source that would be 100% identified as being from the Tourism Industry would stop the argument from many in the Borough that they do not want their tax dollars going to pay for tourism marketing.

**We could all stop spending so much time fighting for a small slice of what the industry deserves and get about the business of selling our product!**

**IMAGINE WHAT WE COULD DO WITH AN ADEQUATE MARKETING BUDGET...**

**TV and Radio advertising in the Anchorage market all Spring and Fall to drive shoulder season visitation.**

**Full page cooperative ads in national magazines.**

**A presence at national consumer shows that our competitors are attending.**

**A presence on international sales missions that our competitors are attending.**

**A position dedicated to working to bring conventions and meetings to The Kenai.**

**Stimulate off season and niche markets such as Eco-tourism and winter sports.**

## ALASKA SALES AND BED TAXES

Destination	Sales Tax	Bed Tax	Total
Anchorage		12	12
Cordova		6	6
Fairbanks		8	8
Haines		4	4
Homer	7.5		7.5
Juneau		12	12
Kenai	6	0	6
Ketchikan		6.5	6.5
Kodiak		10	10
Mat-Su CVB		5	5
Palmer	3	5	8
Seldovia	7.5		7.5
Seward	7	4	11
Sitka		12	12
Soldotna	6		6
Unalaska/Dutch Harbor	3	5	8
Wasilla	2.5	5	7.5

By aggressively marketing The Kenai and our individual communities, we will see our fair share of visitors and groups – and their expenditures, which will support hundreds of small businesses in the region that rely on the tourism industry – from golf courses and restaurants to art galleries and outdoor adventure operators.

## THE NATIONAL AVERAGE

### BED TAX IS 10%

The goal is to HELP the industry, to provide funds to attract tourists and meetings to The Kenai, which in turn will generate sales tax revenue for the region, which helps to pay for schools, fire, police, streets and other city services.

## HOW MUCH WOULD A BED TAX GENERATE ON THE KENAI?

Using 2012 Accommodations Sales Tax figures, a 1% Borough wide bed tax would generate just under \$700,000.

**A 1% City bed tax in Homer would generate \$120,000.**



# TOURISM, IT'S EVERYONE'S BUSINESS

## CHALLENGES WITH THE KENAI'S CURRENT TOURISM MARKETING STRATEGY

**We are the best Alaska has to offer, and yet we aren't competing on a level playing field with our competition!**

Tourism in Alaska is big business, and communities are aggressively competing for visitor dollars. If the Kenai is going to remain competitive, we have got to stay in the game.

Anchorage - 7 million dollars  
 Juneau - 1 million  
 Fairbanks - 2.9 million  
 Mat-Su Borough - \$850,000  
 KPTMC - \$300,000 from KPB

When the Kenai Peninsula is not marketing competitively with other areas, we do not exist in the minds of potential Alaskan visitors.

**We do not have our hand out for a gift!**

TOURISM GETS VERY LITTLE RESPECT ON THE KENAI. It is estimated that tourism brings in more than 30% of our sales tax, yet asking for our marketing dollars to keep that money flowing into our communities is viewed as an ask as for a hand out rather than an investment.

**We should be working together! Incorporated communities that benefit from sales tax dollars are in the same boat as the Borough as a whole.**

**WE ALL SPEND A HUGE AMOUNT OF TIME SECURING A SMALL AMOUNT OF MONEY FOR PROMOTING WHEN WE COULD BE MARKETING AND MAKING A REAL DIFFERENCE IN THE NUMBER OF PEOPLE WHO ARE VISITING OUR COMMUNITIES!**

## WE ARE ASKING THAT YOU ARE PART OF THE CONVERSATION... IS A BED TAX WORTH EXPLORING?

KPTMC put forward a broad base 1% tourism assessment plan that would collect from all segments of the industry. This plan was not supported by the KPB administration. Bed taxes are common and accepted by the traveling public and the administration would support formulating a plan. **If the tourism industry on The Kenai bands together to create it's own stream of marketing dollars WE CAN CONTROL OUR OWN DESTINY AND GROW!**

## ARGUMENTS AGAINST A BED TAX:

CON: Some argue that higher prices will lead to a decline of tourism.

PRO: The marketing that we will be able to put in place will GROW our visitor base, not shrink it. Bed taxes are in place throughout the nation and Alaska. We are the only region in Alaska that does not have one.

CON: Bed taxes, as with other taxes, have the habit of continuously increasing regardless of economic conditions.

PRO: If The Kenai's tourism industry formulates this plan and brings it forward to our Borough and Cities, we can control the amount of tax levied and the way it is spent, rather than having it forced on us and used for general government in the future.

CON: A bed tax could affect our residents, such as traveling sports teams.

PRO: We can control the way a bed tax would be structured and look at options such as making it seasonal.

# TOURIST PAY. BUSINESS BENEFITS. THE KENAI WINS.