



# City of Homer

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

Office of the City Manager

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## City Manager's Report

TO: Mayor Wythe and Homer City Council

FROM: Katie Koester, City Manager

DATE: June 29, 2015

SUBJECT: City Manager's Report

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### **Budget Work Session Follow-up**

Council requested extensive follow-up on budgetary matters from the work session. This information is included as an attachment to the City Manager's Report.

### **Collecting Public Input on Budget**

Mayor Wythe has provided some direction from her trip to the State Budget Forum on conducting a Town Hall meeting. Assistant City Manager Lawrence prepared a draft schedule for a survey and town hall meeting that is attached. I would like to gather your feedback and availability on the best way to reach out to the public on their understanding of core services and the most thoughtful approach to reducing services.

### **Waddell Way**

The Planning Commission held a public hearing on Waddell Way June 17<sup>th</sup> and selected option A, connecting Waddell Way with Grubstake and routing through the lot above the post office with the cluster of cabins. In 2013 City Council passed Resolution 13-033 approving a variation of option B. This was motivated by the fact that a non-profit organization was purchasing the Waddell lot that would be necessary for option A to proceed. That land sale fell through and it effectively put both options back on the table. Please provide Council input on the preferred alternative for Waddell Way so Public Works Director Meyer can begin bid document preparation efforts with construction occurring this fall. Project completion is slated for spring of 2016. See attached maps and recommendation from the Planning Commission.

### **No Fireworks, Please**

With Fourth of July around the corner the Fire Chief sends a friendly reminder that fireworks are a bad idea. Sale of fireworks has been banned by the state for the last few weeks to mitigate fire danger.

### **Demand for Recovery of Preference Payments (Buccaneer)**

The City received a demand for recovery of preference payments letter from a legal firm in Texas. The firm is claiming that the City of Homer was given preferential treatment for payments made to the Port and Harbor during the 90-day period preceding their filing for

Bankruptcy. The claim is for \$17,457.15. A number of other local businesses have been sent a similar letter. It is a tremendous burden for a small business to have to hire a bankruptcy attorney and fight this demand. City attorney Klinkner is working with the Port and Harbor on this issue.

Enc:

Memorandum 15-107 and attachments for Budget Work Session follow-up  
Memorandum 15-104 from Assistant City Manager Re: Budget Issues Survey  
Waddell Way: Resolution 13-033, Memorandum 15-106 Re: recommendation from Planning Commission and Maps



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## Memorandum 15-107

TO: Mayor Wythe and Homer City Council  
FROM: Katie Koester, City Manager  
DATE: June 24, 2015  
SUBJECT: Budget Follow-up from June 15 Council Meeting

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At the June 15 work session on budget shortfalls, Council had a number of follow up questions. I have addressed some of them in this memo, however the bulk are addressed in the two attached spreadsheets, expenditures and revenue.

The revenue spreadsheet has attachments that provide additional information. I have also included the sales tax and mill rate tables from Alaska Taxable 2014, a report produced by the State on municipal taxation rates and policies. A full copy of the report can be found at <http://commerce.state.ak.us/dnn/Portals/4/pub/OSA/14Taxable.pdf>. The report inaccurately lists Homer sales tax as year round, which I will bring to the attention of the State Assessor.

### List of Staffed Meeting:

#### Boards and Commissions:

- Advisory Planning Commission
- Economic Development Advisory Commission
- Port and Harbor Advisory Commission
- Parks and Recreation Advisory Commission
- Cannabis Advisory Commission
- Library Advisory Board

#### Standing Committees:

- Public Arts Committee
- Permanent Fund Committee

#### Temporary Committees:

- Public Safety Building Review Committee
- Vessel Haul-Out Task Force

### Information from Homer Foundation

In 2014 the City of Homer Grant Program through the Homer Foundation gave \$31,180 in mini grants ranging from \$3,000-\$3,780 to the following organizations: Bunnell Street Arts Center, Center for Alaskan Coastal Studies, Cook Inlet Keeper, Homer Hockey Association, Homer Community Food Pantry, Homer Council on the Arts, Hospice of Homer, Kachemak Heritage Land Trust, and Kachemak Ski Club. End of year 2014 the fund had a balance of \$261,720. The

City gives \$19,000 a year to the fund. I have asked the Homer Foundation to provide a more detailed analysis of the fund performance, distributions, and suggestions on how to maximize the utility of the fund. I hope to provide a complete report to you by the July meeting, possibly with a presentation from the Foundation.

### **Make City Code More User Friendly**

Councilmember Burgess pointed out that if Council is reducing staff capacity, there is an obligation to make certain changes in code that reflect the City of Homer's capacity to do less. City Planner Abboud is looking into ways to simplify and streamline City land use and planning code. This will be an ongoing exercise by departments and I appreciate the acknowledgment of Council that if we are being asked to do less there may be places where code needs to change to reflect our capacity.

### **Tax Cap**

Homer City Code 9.16.020 has a mill levy cap of 6 mills after which the sales tax goes away.

Enc:

Expenditures and Revenue Spreadsheets

Municipalities Tax Charts

Memorandum 15-108 from Homer Public Library

Overtime Chart

Part-time and Temporary Employee Chart

KPB Mill Rate Chart

Cost of Real Property from KPB

HPD Fees for Code Violations

Fees and Fines – 5 Year History

Tourism, It's Everyone's Business Flyer

2015 BUDGET EXPENDITURES

| EXPENDITURES                                  | DOLLAR VALUE<br>(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.  |

2015 BUDGET EXPENDITURES

| EXPENDITURES                                  | DOLLAR VALUE<br>(2015 Budget)     | NOTES   |
|---|-----------------------------------|---|
| 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. |

2015 BUDGET EXPENDITURES

| EXPENDITURES | DOLLAR VALUE<br>(2015 Budget) | NOTES   |
|--------------|-------------------------------|---|
| 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       |
| Diomedes                     | 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

9 Cities in the Unorganized Borough levy a property tax

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

\*Indicates that city does not levy property tax, but borough in which city is located does.

## 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> |
|---------------------------|-------------------------------|---------------------------------|---------------------|--------------|
| 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       |

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

9 Cities in the Unorganized Borough levy a property tax

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

\*Indicates that city does not levy property tax, but borough in which city is located does.

## 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> |
|-----------------------------|-------------------------------|---------------------------------|---------------------|--------------|
| 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        |

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

9 Cities in the Unorganized Borough levy a property tax

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

\*Indicates that city does not levy property tax, but borough in which city is located does.

**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<br>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                             |

\*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 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>                   |

\*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 Revenues  |
|----------------|----------------------|-------------|---------|-----------|-------------|-----------|----------------|----------|--------------|-----------|-------------|--------------|--------------|-------------------------|
|                | Rate*                | Revenues    | Rate*   | Revenues  | Rate*       | Revenues  | Rate*          | Revenues | Rate*        | Revenues  | Whsle Rate* | Retail Rate* | Tax 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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## 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 Revenues |
|------------------|-----------|-------------|---------------------|-----------|-------------|----------|----------------|----------|--------------|-------------|-------------|--------------|--------------|------------------------|
|                  | 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 Revenues   |
|-----------------|----------------------|--------------|---------|-----------|-------------|----------|----------------|----------|--------------|-------------|-------------|--------------|--------------|--------------------------|
|                 | Rate*                | Revenues     | Rate*   | Revenues  | Rate*       | Revenues | Rate*          | Revenues | Rate*        | Revenues    | Whsle Rate* | Retail Rate* | Tax 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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- (11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.



## 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               |

| <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> |
| 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>813</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>2,367</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>RECAP</b> | <b>TAXABLE VALUE</b>        | <b>KPB Value</b>            | <b>City Value</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> |

|                                 |              |                         |                       |
|---------------------------------|--------------|-------------------------|-----------------------|
| <b>TAG 21 Exemption Totals:</b> | 18 <b>26</b> | <b><u>1,308,500</u></b> | <b><u>806,700</u></b> |
|---------------------------------|--------------|-------------------------|-----------------------|

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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><br><u>12/31/2010</u> | <u>Actual</u><br><u>12/31/2011</u> | <u>Actual</u><br><u>12/31/2012</u> | <u>Actual</u><br><u>12/31/2013</u> | <u>Actual</u><br><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><br><u>12/31/2010</u> | <u>Actual</u><br><u>12/31/2011</u> | <u>Actual</u><br><u>12/31/2012</u> | <u>Actual</u><br><u>12/31/2013</u> | <u>Actual</u><br><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.



# City of Homer

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

## Administration

491 East Pioneer Avenue  
Homer, Alaska 99603

(p) 907-235-8121 x2222

(f) 907-235-3148

## Memorandum 15-104

TO: Mayor Wythe and Homer City Council  
THROUGH: Katie Koester, City Manager  
FROM: Patrick Lawrence, Assistant City Manager  
DATE: June 24, 2015  
SUBJECT: Core Service Survey and Town Hall Meeting

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The purpose of this memo is to update the Mayor and Council on the status of the Town Hall meeting being held to discuss the budget shortfall. Prior to the Town Hall Meeting, the public will have the opportunity to provide feedback using the survey described below. The information collected from the survey will inform the discussion at the Town Hall Meeting.

We propose going live with the survey July 7<sup>th</sup>. Staff will advertise the survey on the radio, in the newspapers, and on the City website. The survey will run until August 8<sup>th</sup>, at which point we will compile the results and present the findings at the Town Hall meeting on August 15<sup>th</sup>, during which a discussion will be had with the public regarding the results. We propose to utilize keypad polling to gauge the stance of the audience and help spur further discussion. The results of the survey and the keypad polling will then be tabulated and presented to the Council on August 24<sup>th</sup>.

### Survey:

The intent of this survey is to gather information from the public on which City-provided services they consider to be a Core Service as well as what revenue generating ideas they are most in favor of.

A Core Service is one that is vital to the health, safety, and strength of the Community. They tend to reflect large City investments, cannot be duplicated, represent a large segment of the community, and are typically a City Council priority. A Core Service is indispensable.

- 1) Where do you live?
  - a- Homer City Limits
  - b- Kachemak City
  - c- Anchor Point
  - d- Diamond Ridge
  - e- Fritz Creek
  - f- Other

2) What services the City of Homer provides do you consider a Core Service or essential? Rank 1-11 in importance to you, 1 being the most important, 11 being the least.

- a- \_\_\_ Park and Recreation
- b- \_\_\_ Road maintenance
- c- \_\_\_ City Administration
- d- \_\_\_ Police
- e- \_\_\_ Fire and EMS
- f- \_\_\_ Library
- g- \_\_\_ Planning and Zoning
- h- \_\_\_ Economic Development
- i- \_\_\_ Boards and Commissions (used to collect the public's input)
- j- \_\_\_ Non-Profits (Chamber of Commerce, Pratt Museum, etc.)
- k- \_\_\_ Airport
- l- \_\_\_ Animal Shelter

(Port & Harbor and Sewer & Water are not included due to the self-sustaining nature of their operations)

3) The City has already made spending cuts and further cuts will be required to correct the deficit. What City provided services would you recommend reducing?

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4) Generating revenue will help keep many of your Core Services operational. Please rank these revenue generating designs from 1-7, 1 being most in favor of seeing enacted.

- a- \_\_\_ Increase the Mill rate
- b- \_\_\_ Introduction of a Room Levy
- c- \_\_\_ Increase Sales Tax Cap from \$500 to \$1,000
- d- \_\_\_ End seasonal non-prepared food tax holiday
- e- \_\_\_ Increase Fees and Fines
- f- \_\_\_ Increase the Sales Tax
- g- \_\_\_ Lower exempt portion of taxable property value

5) Please share any additional revenue-generating ideas.

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**Recommendation:**

Provide staff with feedback on the proposed Town Hall Meeting and Survey questions.  
Approve the timeline for rollout of the Survey and Town Hall.



# City of Homer

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

## Office of the City Clerk

491 East Pioneer Avenue  
Homer, Alaska 99603

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

(p) 907-235-3130

(f) 907-235-3143

## Memorandum 15-106

TO: KATIE KOESTER, CITY MANAGER

FROM: MELISSA JACOBSEN, CMC, DEPUTY CITY CLERK

DATE: JUNE 24, 2015

SUBJECT: PLANNING COMMISSION ACTION REGARDING WADDELL WAY PROJECT

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The Homer Advisory Planning Commission held a public hearing on June 17, 2015 regarding the Waddell Way project. The following is a summary of actions taken at the meeting. Public hearing comments and discussion highlights will be available upon completion of the meeting minutes.

Carey Meyer, Public Works Director, and John Pekar, Project Engineer with Kinney Engineering, provided project information to the Commission and there were three city residents who provided comment during the public hearing and written comments from four citizens provided in a laydown packet.

The Commission moved and approved unanimously a motion recommending the proposed Waddell Way Project improvement is consistent with the general plan and established planning principles in that –

1. The Transportation Plan supports construction of Waddell Way and
2. The provision of connected street system and pedestrian and cycle amenities are consistent with established planning principles in the city's adopted comprehensive plans.

The Commission reviewed options A and B proposed for the Waddell Way project. A motion was made that the Commission recommends option B and the motion failed after discussion with two voting yes and five voting no.

The Commission voted unanimously on two additional motions to:

- To support option A with level 2 on the north/south section and level four on the east/west section
- To support less curve design, minimize the amount of marginal remainders of lots due to road alignment, support lighting at intersections, see a fix for the HEA driveway, and add traffic calming measures.



## Public Notice Exhibit Index

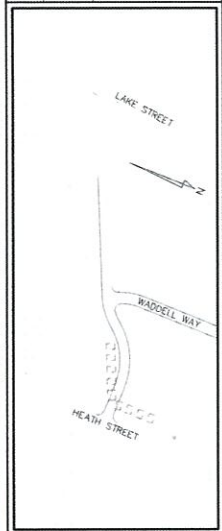
### Proposed Waddell Way Road Improvements

- 1) Horizontal Alignment - **Option A**: This alignment extends Waddell Way from Lake Street over to the Heath Street/Grubstake Avenue intersection. It is the least expensive alignment, due to reduced utility relocation costs; lower long term right-of-way acquisition costs, and the least negative impact on the adjacent HEA operations.
- 2) Horizontal Alignment - **Option B**: This alignment extends Waddell Way from Lake Street over to the Heath Street/Bonanza Avenue intersection. It is more expensive than the Option A alignment, due to increased utility relocation costs; higher long term right-of-way acquisition costs, and has greater impacts on the adjacent HEA operations.
- 3) City Transportation Plan – **Plate 2A and 2B**: these maps are included in this notice to show that the official City Transportation Plan envisions Waddell Way to be extended to Heath Street and line up with Grubstake Avenue under either of the proposed E/W collector alignments (shown on the maps as a bold dashed pink line).
- 4) Public Works has developed five pedestrian/bike friendly road designs. These alternatives were developed in an attempt to provide adequate and reasonable pedestrian and bicycle amenities for new road projects. Public Works is recommending a **Level 4A** design – a copy of the typical cross-section is attached.

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 SCALE: 1"=40'  
 DRAWN BY: JAC  
 CHECKED BY: JAC



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|----------------|--------------|-------------|
| SHEET NO.      | TOTAL SHEETS |             |
| 1A             | 1A           |             |
| ADDENDUM NO.   |              |             |
| ATTACHMENT NO. |              |             |
| REVISIONS      |              |             |
| NO.            | DATE         | DESCRIPTION |
|                |              |             |
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|                |              |             |



PLANS DEVELOPED BY:  
 KINNEY ENGINEERING, LLC  
 FOR  
 CITY OF HOMER, ALASKA  
 PUBLIC WORKS DEPARTMENT



PHONE: (907) 235-3170  
 FAX: (907) 235-3145

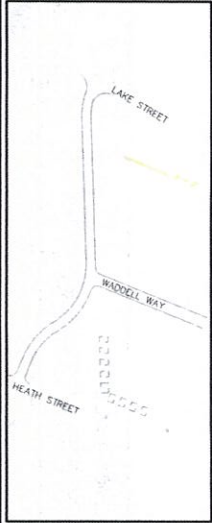


CITY OF HOMER  
 WADDELL WAY ROAD AND  
 WATER MAIN IMPROVEMENTS  
**OPTION A**

DRAWING LOCATION: \\sfr\Users\neak\p\Waddell11\_18\A\Civil\3D\Production\Drawings\Waddell11\_18\Plan and Profile - Option B Rev2.rvt  
 DATE TIME: 4/27/2015 4:37 PM  
 LAYOUT: B  
 SCALE: 1"=40'  
 DRAFTED BY: JOHN POPE



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| SHEET NO.      |      | TOTAL SHEETS |  |
| 1B             |      | 1B           |  |
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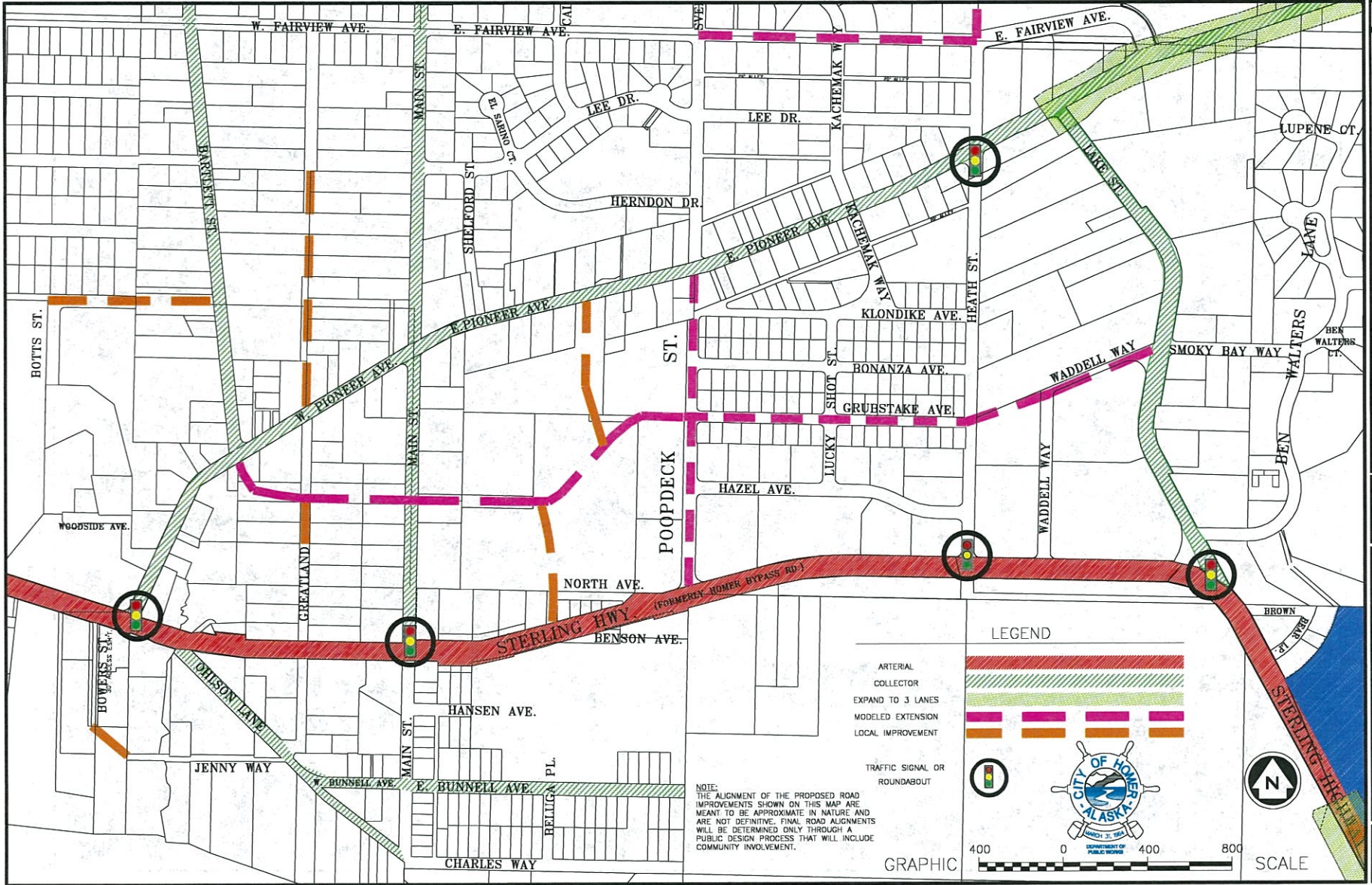
PLANS DEVELOPED BY:  
 KINNEY ENGINEERING, LLC  
 FOR  
 CITY OF HOMER, ALASKA  
 PUBLIC WORKS DEPARTMENT



PHONE: (907) 235-3170  
 FAX: (907) 235-3145



CITY OF HOMER  
 WADDELL WAY ROAD AND  
 WATER MAIN IMPROVEMENTS  
 OPTION B



NOTE:  
 THE ALIGNMENT OF THE PROPOSED ROAD IMPROVEMENTS SHOWN ON THIS MAP ARE MEANT TO BE APPROXIMATE IN NATURE AND ARE NOT DEFINITIVE. FINAL ROAD ALIGNMENTS WILL BE DETERMINED ONLY THROUGH A PUBLIC DESIGN PROCESS THAT WILL INCLUDE COMMUNITY INVOLVEMENT.

- ARTERIAL
- COLLECTOR
- EXPAND TO 3 LANES
- MODELED EXTENSION
- LOCAL IMPROVEMENT

LEGEND



GRAPHIC



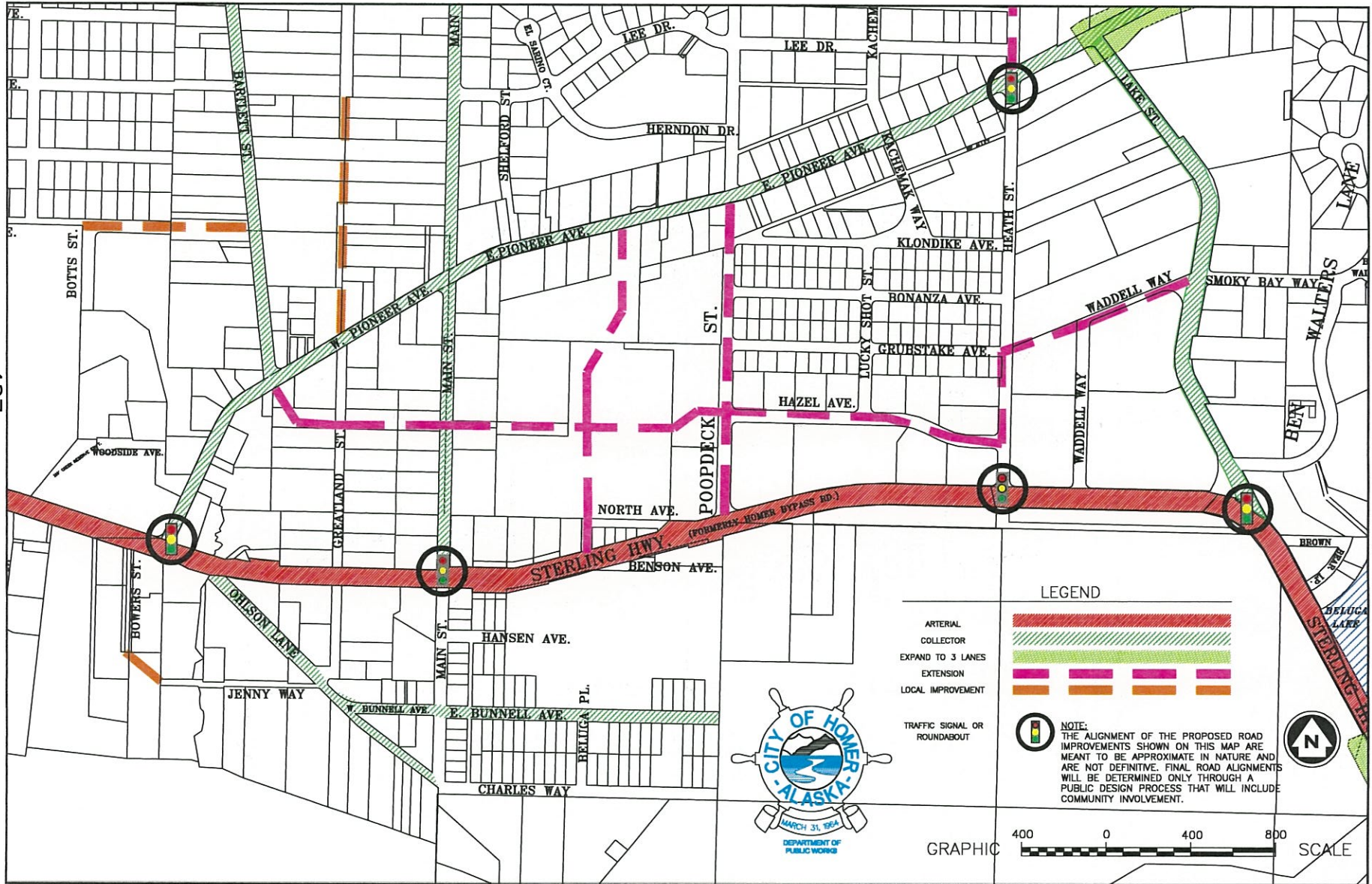
SCALE

2005 HOMER AREA TRANSPORTATION PLAN  
 CENTRAL BUSINESS DISTRICT, ALTERNATE A



CONSULTING ENGINEER, INC.  
**Mike Taurainen, P.E.**  
 TRANSPORTATION ENGINEER  
 LICENSE NO. 154  
 LICENSE EXPIRES 12/31/06  
 PROJECT NO. 05-00000000  
 SHEET NO. 2A

DATE: JULY 2005  
 DRAWN BY: MTD  
 CHECKED BY: MTD  
 IN CHARGE BY: MTD  
 APPROVED BY: MTD



**LEGEND**

|                   |  |
|-------------------|--|
| ARTERIAL          |  |
| COLLECTOR         |  |
| EXPAND TO 3 LANES |  |
| EXTENSION         |  |
| LOCAL IMPROVEMENT |  |

**NOTE:**  
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2005 HOMER AREA TRANSPORTATION PLAN  
 CENTRAL BUSINESS DISTRICT, ALTERNATE B



**Mike Lauriamen, P.E.**  
 CONSULTING ENGINEER  
 TRANSPORTATION DIVISION  
 PLANNING CONSULTANT  
 TRAFFIC ENGINEER  
 ENGINE & ARCHITECTS

|          |      |
|----------|------|
| DATE     | BY   |
| APPROVED | DATE |
| DESIGNED | DATE |
| DRAWN    | DATE |

1 **CITY OF HOMER**  
2 **HOMER, ALASKA**

3 City Manager/Public Works

4 **RESOLUTION 13-033**

5 A RESOLUTION OF THE CITY COUNCIL OF HOMER,  
6 ALASKA, APPROVING A 2005 TRANSPORTATION PLAN  
7 CENTRAL BUSINESS DISTRICT EAST/WEST CORRIDOR  
8 ALTERNATIVE USING HAZEL AVENUE AS THE  
9 CONNECTION TO HEATH STREET, AND THE WADDELL  
10 WAY PORTION OF THE ROAD CORRIDOR BE  
11 CONNECTED TO HEATH STREET AT BONANZA AVENUE.

12 WHEREAS, The Transportation Advisory Committee and the City Council has shown  
13 support for proceeding with the Waddell Way Road Improvements between Lake Street and  
14 Heath Street; and  
15

16 WHEREAS, The Transportation Advisory Committee recommended at their February  
17 19<sup>th</sup> meeting, that the new east/west central business district road corridor recommended in the  
18 2005 Transportation Plan follow Alternate B, using Hazel, not Grubstake, and that the Waddell  
19 Way portion of the corridor connect to Heath Street at Bonanza Avenue; and  
20

21 WHEREAS, The City cannot effectively proceed with the right-of-way acquisition and  
22 design, and property owners in the area cannot effectively proceed with development until the  
23 Waddell Way road corridor alignment has been established.  
24

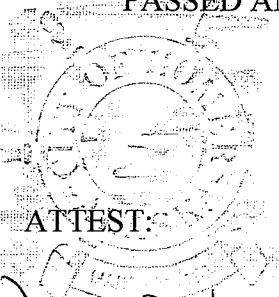
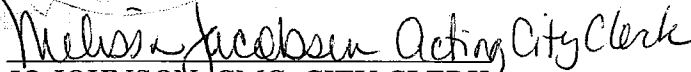
25 NOW, THEREFORE, BE IT RESOLVED, that the City Council of Homer, Alaska,  
26 approves a 2005 Transportation Plan Central Business District East/West Corridor alternative  
27 using Hazel Avenue as the connection to Heath Street, and the Waddell Way Portion of the road  
28 corridor be connected to Heath Street at Bonanza Avenue.  
29

30 PASSED AND ADOPTED by the Homer City Council this 8th day of April, 2013.  
31

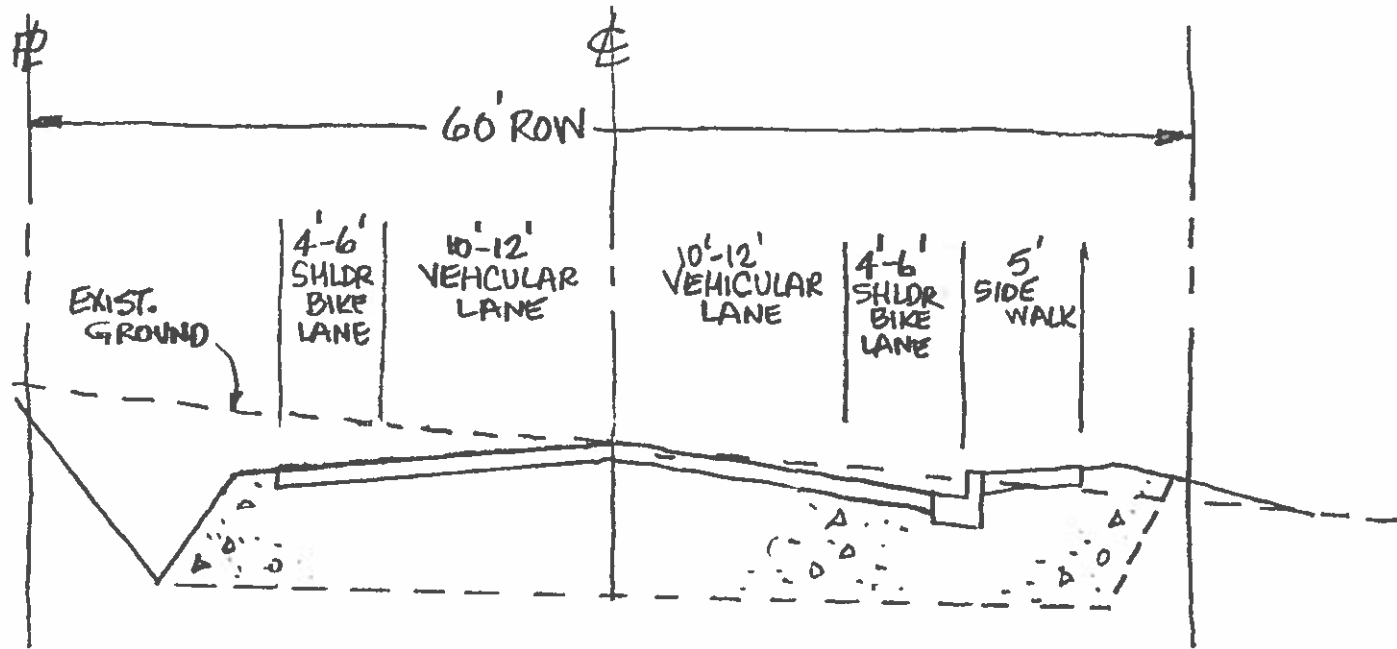
32 CITY OF HOMER

33  
34  
35  
36 ATTEST:

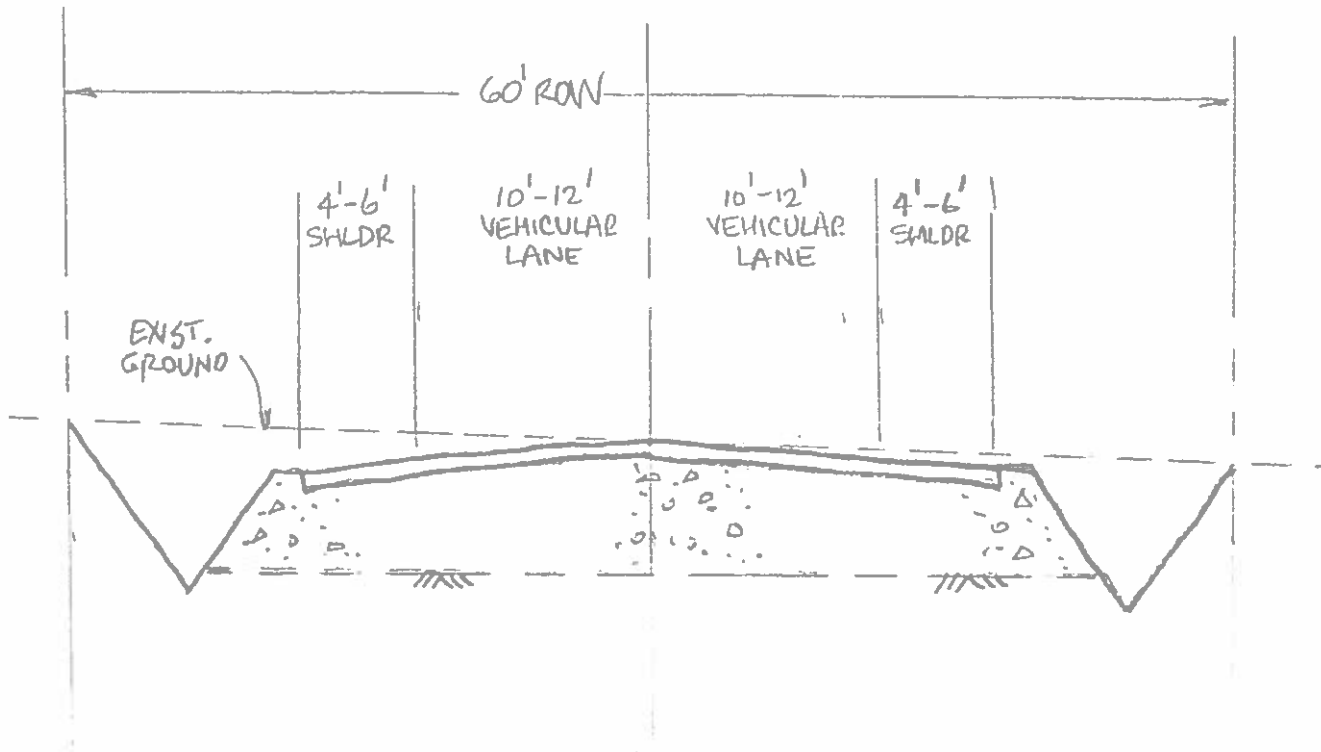
  
37 MARY E. WYTHE, MAYOR

  
38  
39   
40 JO JOHNSON, CMC, CITY CLERK

41  
42 Fiscal Note: N/A



LEVEL 4A  
SIDEWALK/WIDENED PAVEMENT  
WADDELL WAY (E/W PORTION)



LEVEL 2  
WIDENED PAVEMENT BOTH SIDES  
WADDELL WAY (N/S PORTION)