

Exhibit U

1 unorganized borough -- unorganized area. And most of the
2 communities in those districts took the opposition.

3 COMMISSIONER HARCHAREK: Thank you.

4 CHAIR CHRYSTAL: Thank you, Mr. Olson.

5 MR. OLSON: Thank you.

6 CHAIR CHRYSTAL: Next witness.

7 MS. RUBY: Mr. Chairman, I'd like to ask Keggie Tubbs
8 to testify, please. Mr. Chairman, I haven't been telling you
9 who these people are because I know you have a list. Would it
10 be helpful if I introduce them?

11 CHAIR CHRYSTAL: I have a list. It's in order to your
12 calling them. But we'll find them. What was the name now?

13 MS. RUBY: Keggie Tubbs.

14 CHAIR CHRYSTAL: Keggie Tubbs. Okay, I see it. Mr.
15 Tubbs, you need to be sworn here. Just a second.

16 MR. WILLIAMS: Raise your right hand, please.

17 (Oath administered)

18 MR. TUBBS: I do.

19 **KEGGIE TUBBS**

20 testified as follows:

21 MR. TUBBS: I'd like to echo the sentiments of
22 welcoming you to Dillingham and thank you very much for taking
23 the time to come and listen to testimony on this very, very
24 important issue to the City of Dillingham. My name is Keggie
25 Tubbs. I was born and raised here in Dillingham. I graduated

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1 from this school as well. I'm a Dillingham city council
2 member. I've served for 11 years now. I was first appointed
3 to an open seat in 2000 and have been subsequently reelected.
4 I chair the city's finance committee who is charged with
5 formulating the city's budget among many other things. My
6 background included 10 years of service to the Bristol Bay
7 Native Association in their accounting department, five years
8 as Bristol Bay Economic Development Corporation's budget
9 analyst and grant manager. My current position. I'm also the
10 financial manager for the Charyung (ph) Tribal Council,
11 formerly known as the Native Village of Dillingham. So my
12 background is in finances. And I'm here to talk to you today
13 about the city's finances and trying to address some of the
14 issues that were brought up by our petition. And I'm trying to
15 synopsize them as best I can.

16 The City of Dillingham's budget in totality is roughly
17 \$10 million. Of that \$7 million is general fund -- what's
18 considered general fund revenues and about \$3 million are what
19 we consider special revenue funds. As outlined in our petition
20 the city's main sources of revenues are local sales and
21 property taxes. Between 4.5 million and \$5 million is
22 generated by either our 13 mil property tax, six percent sales
23 tax, 10 percent bed and alcohol tax, or six percent gaming tax.
24 The community more than tries to pay its fair share and take on
25 a heavier burden to support the infrastructure needed for a

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1 community of this size. According to the 2010 Alaska Taxable
2 Statistics Dillingham ranks 14th in terms of having the highest
3 per capita tax burden in the entire state. That's higher than
4 Anchorage, the Kenai Peninsula and the Mat-Susitna Borough, or
5 the Mat-Su Borough. When you add in the significant cost of
6 living in this area the idea of raising existing property or
7 sales taxes any higher than they already are is pretty hard to
8 take. Very tough pill to swallow. Dillingham is limited on
9 what it can tax for property. While there hasn't been any
10 formal study done. and this has just been estimates, what we
11 figure -- the city figures, 40 percent or more property within
12 our municipal boundary is exempt from property tax. Whether
13 it's because its federal or state property, non-profits,
14 charitable organizations, native allotments or housing and
15 urban development homes. A benefit the Ekuk Village Council
16 itself enjoys because Dillingham approved a tax exemption for
17 new home development for Ekuk tribal members a few years ago
18 within our boundary.

19 None of the communities who submitted letters opposing
20 annexation support their schools at the level Dillingham does.
21 All or part of the Southwest region school, REAA, they're
22 funded by the state of Alaska, whereas Dillingham contributes
23 \$1.3 million a year to support our school. That equates to
24 almost all of our local property tax that's generated on an
25 annual basis. Like many rural communities deferred maintenance

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1 issues are many. And most times they're quite significant.
2 The City of Dillingham is no different. The city has
3 identified 14 projects with an estimated cost of \$57 million.
4 Most notable of those are emergency bank stabilization or
5 erosion control at the harbor. The Corps of Engineers put the
6 repair cost of that at \$18.5 million. Our share, our 35
7 percent match requirement would be about 6.5 million. An eight
8 (ph) point sewer line, the main line leading to the city's
9 waste treatment facility, erosion has exposed the line on the
10 local beach and engineering estimates put the cost of
11 replacement of this critical piece of infrastructure at \$4
12 million. I know the public safety facility building which
13 would house our fire station and public safety building. We
14 have commissioned a study recently that assessed those
15 facilities replacement at \$15 million roughly. And that
16 depends on the design and configuration of a new facility. As
17 I alluded to earlier with limited sources of revenues it makes
18 it very difficult, if not impossible, to accumulate necessary
19 repair and replacement funds that can address many of those
20 major projects.

21 There's been some discussion, at least in response to
22 our petition, with regard to our fund balance and what
23 constitutes that fund balance. Or reserve funds, I should say.
24 Some people refer to as reserve funds. The entire picture
25 should be looked at when it comes to understanding what

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Exhibit V

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2016-04

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING BUDGET AMENDMENT NO. 1 AND APPROPRIATING FUNDS FOR THE FY 2016 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY 16 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

WHEREAS, duly advertised public workshops were held and the City Council reviewed the budget amendment recommendations presented; and

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2016 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles. The City Council should have the power to transfer appropriated monies from one General Government Fund or Special Revenue Fund to another and from one Capital Project to another by resolution and the City Manager should have the power to transfer funds from one line item object to another object code within a fund and within a Capital Improvement Project; and

WHEREAS, additional FY 2016 funds are available for appropriation by ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. The FY 2016 Operating Budget and Capital Improvement Budget amendment as recommended by the City Manager is hereby adopted for the City of Dillingham.
2. The amounts set forth in the budget as amended by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2016.
3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.
4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Severability. If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation summary. The total appropriation from the Treasury in Section 4 was a total of \$12,194,620 and the amended appropriation is \$13,560,704.

Section 4. Appropriations.

A. General Fund Government Operations

City Council	\$ 74,350
City Clerk	138,638
Administration	354,443
Finance	700,285
Legal	109,000
Insurance	122,082
Non-Departmental	203,175
Planning	65,712
PS Administration	177,277
PS Dispatch	507,728
PS Patrol	889,426
PS Corrections	612,300
PS DMV	54,810
PS Animal Control Officer	107,681
PS Fire Department	297,591
PS IT Support	14,000
PW Administration	211,421
PW Buildings & Grounds	345,178
PW Shop	393,006
PW Streets	534,817
Library	121,165
Meeting Hall	3,000
Foreclosures	15,000
City School District	1,300,000
Transfer Subsidy for Operations	1,560,957
Transfer to Equipment/Capital	
Reserves Fund	125,000
Total General Fund Appropriations:	\$ 9,038,042

Special Revenue & Other Funds Appropriations

Nushagak Fish Tax	\$ -0-
Water	380,252
Waste Water	292,183
Landfill	971,844

Port-Dock	670,653
Port-Harbor	247,364
E-911	53,071
Senior Center	354,558
Debt Service	1,179,590
Library Grants	108,685
Equipment Replacement/Reserve	160,000
Ambulance Replacement Fund	-0-
Mary Carlson Estate	6,780
Capital Project (Planning) Fund	20,000
Dillingham School Capital Project	67,682
Total Special Revenue & Other Funds Appropriations	<u>\$ 4,522,662</u>
Total Appropriations	<u>\$ 13,580,704</u>

Section 5. Revenues

General Fund

Taxes

Sales Taxes	\$ 2,700,000
Alcohol Sales Taxes	300,000
Transient Lodging Sales Taxes	85,000
Real Property Taxes	1,600,000
Personal Property Taxes	550,000
Penalty and Interest on Property Taxes	60,000
Penalty and Interest on Sales Taxes	16,000
Gaming Sales Tax	75,000
Payment in Lieu Taxes (PILT)	443,838

Other Revenues

Jail Contract Revenue	527,000
Revenue Sharing	198,898
Shared Fisheries	20,000
Raw Fish Tax	433,584
Revenues from State of Alaska	651,183
Administrative Overhead	377,214
Charges for Current Services	55,000
Licenses Fees Fines and Permits	21,600
Lease and Rental Income	30,000

Investment Income	30,000
Other Revenues	92,600
Transfer from E-911	44,571
Transfer from Nushagak Fish Tax	-0-
Total General Fund Revenues	<u>\$ 8,311,468</u>

Special Revenue & Other Funds Revenues	
Nushagak Fish Tax	\$ -0-
Water	186,496
Waste Water	323,166
Landfill	164,418
Port – Dock	866,559
Port – Harbor	150,160
E-911	76,780
Senior Center	219,160
Library Grants	108,685
Debt Service	825,713
Mary Carlson Estate Permanent Fund	<u>3,000</u>
Total Special Revenue Funds & Other Funds Revenues	\$ <u>2,924,117</u>

TOTAL REVENUES \$ 11,236,685

Section 6. Transfers

Transfers from General Fund to Other Funds	
Water	\$ 203,756
Waste Water	-0-
Landfill	807,426
Senior Center	135,398
Ambulance Reserve	60,500
Equipment Replacement	105,000
Capital Project (Planning)	20,000
Debt Service	<u>353,877</u>
Total General Fund Transfers	\$ 1,625,457

Transfer from Dock Fund to Harbor Fund 97,204
 Transfer from Dock Fund to Equipment Replacement 55,000

Total Revenues & Fund Transfers \$ 13,073,746
Total Appropriations \$ 13,560,704
Net Increase (Decrease) to Fund Balances \$ (486,958)

Section 7. Effective Date. This ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____.

 Alice Ruby, Mayor

ATTEST:

[SEAL]

 Janice Williams, City Clerk
 City of Dillingham
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Ordinance No. 2016-04

Exhibit W

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1 2014 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population ⁽¹⁾	Property Tax	Mills
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

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

⁽¹⁾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

Municipality	Type of Municipality	Population ⁽¹⁾	Property Tax	Mills
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
Numam 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
Sevoonga	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
Shaktootik	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

⁽¹⁾DCED 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 Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Wholesale Rate*	Retail Rate*	Tax Revenues	
Aleutians East Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$4,073,343	0.0%	0.0%	\$0	\$0
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
Anchorage, Municipality of	0.0%	\$0	12.0%	\$12,909,191	0.0%	\$0	3.0%	\$3,265,282	0.0%	\$0	35.0%	115.3	\$22,789,454	\$0
Bristol Bay Borough	0.0%	\$0	10.0%	\$107,522	0.0%	\$0	0.0%	\$0	3.0%	\$678,102	0.0%	0.0%	\$0	\$0
Denali Borough	0.0%	\$0	7.0%	\$3,067,856	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$91,569 (7)
Anderson	6.0%	\$24,210	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Fairbanks North Star Borough	0.0%	\$0	8.0%	\$1,057,091	5.0%	\$1,049,386	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$1,421,503	\$0
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
Haines Borough	5.5%	\$2,699,510	4.0%	\$88,046	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Juneau, City & Borough of	5.0%	\$44,045,000	7.0%	\$1,275,000	3.0%	\$925,000	0.0%	\$0	0.0%	\$0	45.0%	\$1/pack	\$1,340,000	\$0
Kenai Peninsula Borough	3.0%	\$30,377,598	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
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% (1)	\$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
Ketchikan Gateway Borough	2.5%	\$8,985,916	6.0%	\$55,132	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
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
Seaman	4.0%	\$123,835	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kodiak Island Borough	0.0%	\$0	5.0%	\$75,042	0.0%	\$0	0.0%	\$0	1.075%	\$1,715,496	0.0%	0.0%	\$0	\$128,323 (7)
Aktvik	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
Lake & Peninsula Borough	0.0%	\$0	6.0%	\$132,592	0.0%	\$0	0.0%	\$0	2.0%	\$1,185,450	0.0%	0.0%	\$0	\$21,968 (4)
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0% (2)	\$0	NR	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 Hiden	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

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Part 2 - Municipal Class Types, Rates and Revenues

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

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL TAXES Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whole Rate*	Retail Rate*	Tax Revenues	
Mitmesku-Gusitan Borough	0.0%	\$0	0.0%	\$1,103,924	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	110.0	\$6,046,912	\$0
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
North Slope Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
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
Northwest Arctic Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
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 ⁽⁶⁾
Shungnak	2.0%	\$36,657	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Petersburg Borough	6.0%	\$3,098,729	4.0%	\$49,082	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kupreanof	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Sitka, City & Borough of	5%/6% ⁽¹⁾	\$9,505,476	6.0%	\$366,600	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$112,060	45.0%	50.00	\$489,087	\$0
Shagway, Municipality of	3%/5% ⁽²⁾	\$6,074,994	0.0%	\$154,321	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wrangell, City & Borough of	7.0%	\$2,599,202	6.0%	\$40,697	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Yakutat, City & Borough of	5.0%	\$097,109	0.0%	\$119,520	0.0%	\$0	0.0%	\$13,413	1.0%	\$42,832	0.0%	0.0%	\$0	\$0

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PART 2 - 10-1-14

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	Whse 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
Aktiak	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Akakamuk	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% ⁽¹⁰⁾	\$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 ⁽⁶⁾
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% ⁽¹⁰⁾	\$2,732,315	10.0%	\$84,771	10.0%	\$346,744	0.0%	\$0	2.5%	\$848,910	0.0%	0.0%	\$0	\$0
Diomedes	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
Hustla	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hydaburg	6.0%	\$37,193	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kake	5.0%	\$163,663	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

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	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Wholesale Rate*	Retail Rate*	Tax Revenues	
Kaitag	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
Kotik	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
Manototak	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
Medakatah	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
Napakink	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 Stryahok	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
Noom	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 Iqaa	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% ⁽¹¹⁾	\$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
Shaktootik	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
Siebelina	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 Beverage 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 fish, 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.

2014-2015 Page 12 of 12

Exhibit X

	FY12	FY13	FY14	FY15
Nushagak Fish Tax Revenue (NFT)	79,816.81	848,909.80	400,585.62	13,726.97
Fisheries Infrastructure (transfer from NFT)	-	46,421.64	20,029.28	-
Borough Study (transfer from NFT)	-	24,852.98	12,017.57	-

Fund Balance @ 6/30/15

Nushagak Fish Tax Revenue	301,837.68
Fisheries Infrastructure (transfer from NFT)	67,480.13
Borough Study (transfer from NFT)	37,441.61

Exhibit Y

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2010-85

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL APPROVING THE ESTABLISHMENT OF A REGIONAL FISHERIES IMPROVEMENT FUND EFFECTIVE WITH THE IMPLEMENTATION OF A LOCAL RAW FISH SALES/SEVERANCE TAX.

WHEREAS, Resolution No. 2010-10, adopted February 11, 2010, authorized the City Mayor to submit a petition to the Alaska Local Boundary Commission (LBC) for annexation of commercial fishing waters to the City of Dillingham using the local voter approval process; and,

WHEREAS, the petition was accepted for review by the Local Boundary Commission on July 1, 2010; and,

WHEREAS, the territory contemplated for annexation is generally described as the Nushagak Commercial Salmon District, and the Wood River Sockeye Salmon Special Harvest Area; and,

WHEREAS, if the LBC approves the petition, Dillingham will hold a local election to ask Dillingham voters if they agree to annex in commercial waters and levy a 2.5% local raw fish sales/severance tax; and,

WHEREAS, this annexation and its accompanying local raw fish sales/severance tax will provide revenue to the City of Dillingham to help pay for services and infrastructure that the region's commercial fishermen and fleet use while in town and will help make the community more financially sustainable; and,

WHEREAS, the City of Dillingham recognizes the need for, and benefit of, improved fisheries infrastructure, for both the increased value to the harvester and for decreasing forgone harvest; and,

WHEREAS, the City recognizes that although the City of Dillingham bears a majority of the costs incurred by the fishery, it is a regional resource, and that it would be both right and beneficial to dedicate a percentage of the revenues to improving fishery infrastructure in the Municipal boundaries; and,

WHEREAS, the City recognizes the specific contribution of regional fishers and that fisher's success is now directly tied to the success of the City of Dillingham; and,

WHEREAS, DMC Chapter 4.04, Fiscal Policies, Section 4.04.030, Funds Designated, allows that additional funds may be created as needed by resolution; and,

WHEREAS, Dillingham City Council has determined that there is a need to establish the Regional Fisheries Improvement Fund to provide funds for small capital projects and leverage large capital projects that improve the fisheries in the annexed area by

EXHIBIT 5
PAGE 1 OF 2

increasing the value of the fisheries through higher quality or increased marketing, or the reduction of foregone harvest;

NOW, THEREFORE, BE IT RESOLVED that the Dillingham City Council approves the establishment of the Regional Fisheries Improvement Fund effective with the implementation of a local raw fish and severance tax.

BE IT FURTHER RESOLVED that the City Council will establish a process for seeking advice and including the neighboring communities of Aleknagik, Clarks Point, Ekuk, Ekwok, Kolliganek, Manokotak, New Stuyahok, and Portage Creek in the decisions for implementation of the Regional Fisheries Improvement Fund.

PASSED and ADOPTED by the Dillingham City Council on October 7, 2010.

SEAL:



Alice Ruby

Alice Ruby, Mayor

ATTEST:

Janice Shilanski

Janice Shilanski, City Clerk

Exhibit Z

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2016-07

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL AMENDING THE 2016-2021 CAPITAL IMPROVEMENT PLAN AND THE FY2017 LEGISLATIVE PRIORITIES LIST ADOPTED AUGUST 6, 2015, RESOLUTION NO. 2015-45

WHEREAS, Dillingham Municipal Code 2.68.160 requires that the Dillingham Planning Commission prepare and recommend to the City Council an annual update of a six year capital improvements plan; and

WHEREAS, the Planning Commission adopted Resolution No. 2015-09 recommending the 2015 update of the Six Year Capital Improvement Plan 2016-2021; and

WHEREAS, the City Council adopted Resolution No. 2015-45 approving the 2016-2021 CIP and the FY2017 legislative priorities; and

WHEREAS, a determination was made to reevaluate the existing CIP list since the information used to evaluate several of the projects had changed substantially; and

WHEREAS, it is the intent of the Dillingham City Council to provide the Governor, the State Legislature, State agencies, the Alaska Congressional Delegation, and other potential funding sources with adequate information regarding the City's capital project funding needs;

NOW, THEREFORE, BE IT RESOLVED that the City of Dillingham 2016-2021 Capital Improvement Plan is hereby amended and adopted as the current official six year capital improvement plan for the City of Dillingham.

BE IT FURTHER RESOLVED that:

1. The following capital improvement projects and project funding needs are identified as priorities for the FY2017 State Legislative Request:

1	Wastewater System Upgrades	\$1,000,000
2	Public Safety Building Replacement	\$21,000,000
3	Outfall Protection	\$100,000
4	Downtown Street Paving	\$1,032,360
5	Landfill Cell Expansion	\$95,700
6	Water System Improvements	\$1,365,000
7	All Tide Dock Protection	\$95,700
8	Sewer Expansion	\$2,100,000
9	Harbor Float Replacement	\$100,000
10	Public Works Mechanics Truck	\$35,000
11	Public Safety Vehicle	\$44,000
12	Dillingham City School Energy Efficient Improvement	\$75,000

2. Projects for the FY2017 Federal Legislative Request will be selected from this list; and

27,042,760-

City of Dillingham Information Memorandum Agenda of: March 3, 2015
Attachment to:
Ordinance No. 2016-04 / Resolution No. _____

Subject:

An ordinance of the Dillingham City Council amending the budget by adopting budget amendment No. 1 and appropriating funds for the FY16 City of Dillingham budget

City Manager: Recommend Approval

Signature: Rose Doera

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- Budget summaries

Summary Statement:

This non-code amendment has been vetted through the Finance and Budget Committee and is being recommended for adoption by the Council.