

# **Questions & Answers**

**About**

## **Anchorage School District's 2008-2009 Preliminary Financial Plan**

Prepared for  
Anchorage Assembly  
Budget and Finance Committee

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Revised

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**Questions & Answers**  
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**Anchorage School District**  
**2008-2009 Preliminary Financial Plan**

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### Attachments

- A District-wide Language Arts Proficiency
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  - C Expenditure for Settled Contracts General Fund
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- E ASD FY 2007-08 Alaska Public School Funding Formula (June 22, 2007) presentation
  - F 2007 Municipalities: Class, Populations and Tax Types
  - G 2007 Per Capita Tax Revenues

**Questions & Answers**  
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The information in this discussion paper is based on the budget as submitted to the Anchorage School Board in January.

**#1. How much is ASD's preliminary 2008-2009 budget and how does it compare to the current year?**

The proposed total budget for FY 2008-2009 is \$737.2 million, which is \$38.5 million (5.5%) more than the current year. Of this amount, the operational budget paid for by the general fund (primarily local property taxes and state funding) increases \$35 million (6.4%). The primary other increase is \$3.3 million in debt service:

Table 1.  
Spending Comparison by Major Funds  
Current Year to Proposed Budget

	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Difference</b>	<b>% Change</b>
General Operations	\$546,162,511	\$581,188,491	\$35,025,980	6.41%
Food Service	\$16,322,000	\$16,277,000	-\$45,000	-0.28%
Debt Service	\$80,435,739	\$83,720,034	\$3,284,295	4.08%
Grants	\$55,735,000	\$56,000,000	\$265,000	0.48%
<b>Total</b>	<b>\$698,655,250</b>	<b>\$737,185,525</b>	<b>\$38,530,275</b>	<b>5.51%</b>

*Source: ASD Preliminary Financial Plan (page V-2)*

Table 2 sorts ASD's budget by the functional, or program-related, area and compares the proposed budget to the current year:

Table 2.  
Spending Comparison by Functional Area  
Proposed to Current Year

<b>Functional Area</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Change</b>	<b>Change as % of Increase</b>
General Administration	\$14,069,609	\$14,800,440	\$730,831	2.1%
Elementary Schools	\$160,355,552	\$169,288,207	\$8,932,655	25.5%
Middle Schools	\$60,750,025	\$63,722,398	\$2,972,373	8.5%
High Schools	\$109,732,357	\$114,169,310	\$4,436,953	12.7%
Special Education Services	\$96,064,126	\$105,126,365	\$9,062,239	25.9%
Instructional Support	\$25,603,237	\$29,600,803	\$3,997,566	11.4%
Gifted	\$5,588,868	\$6,052,554	\$463,686	1.3%
Bilingual/Multicultural Ed	\$11,015,820	\$11,772,876	\$757,056	2.2%
Charter Schools	\$14,576,059	\$17,204,454	\$2,628,395	7.5%
Rentals	\$847,693	\$864,906	\$17,213	0.0%
Pupil transportation Services	\$18,478,974	\$19,280,146	\$801,172	2.3%
Facilities O & M	\$27,353,663	\$27,406,986	\$53,323	0.2%
Districtwide Non-Dept Services	\$1,726,528	\$1,899,046	\$172,518	0.5%
<b>General Fund Sub - Total</b>	<b>\$546,162,511</b>	<b>\$581,188,491</b>	<b>\$35,025,980</b>	<b>6.4%</b>
Food Service	\$16,322,000	\$16,277,000	-\$45,000	
Debt Service Fund	\$80,435,739	\$83,720,034	\$3,284,295	
Local/State/Federal Grants	\$55,735,000	\$56,000,000	\$265,000	
<b>Total</b>	<b>\$698,655,250</b>	<b>\$737,185,525</b>	<b>\$38,530,275</b>	<b>5.5%</b>

*Source: ASD Preliminary Financial Plan (page V-3 and V-10)*

## #2. How are Anchorage's students doing on test scores?

Test scores, as measured under Alaska's Standards Based Assessment as part of the Federal No Child Left Behind requirements, show continual improvement in language arts (reading and writing) and math in all student groups over the last three years:

Chart 1.  
District-Wide Language Proficiency  
2004-05 to 2006-07

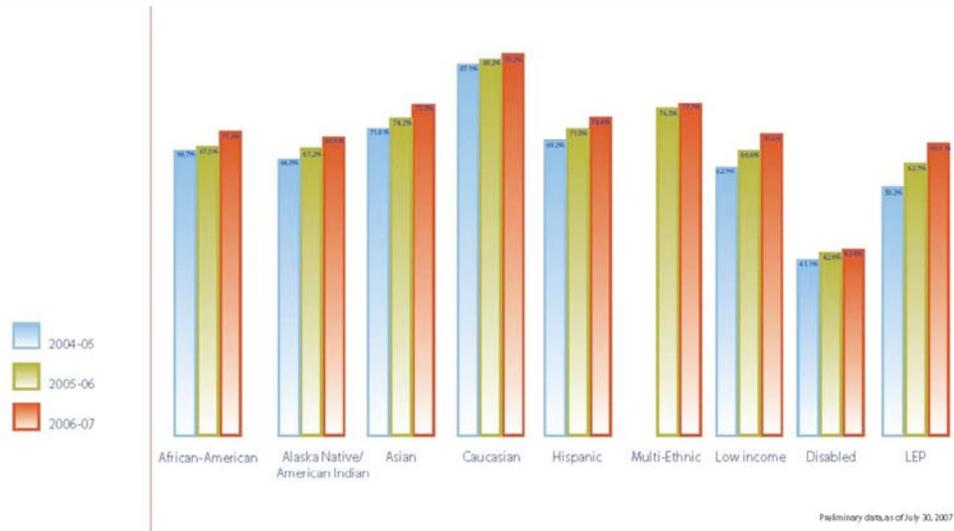
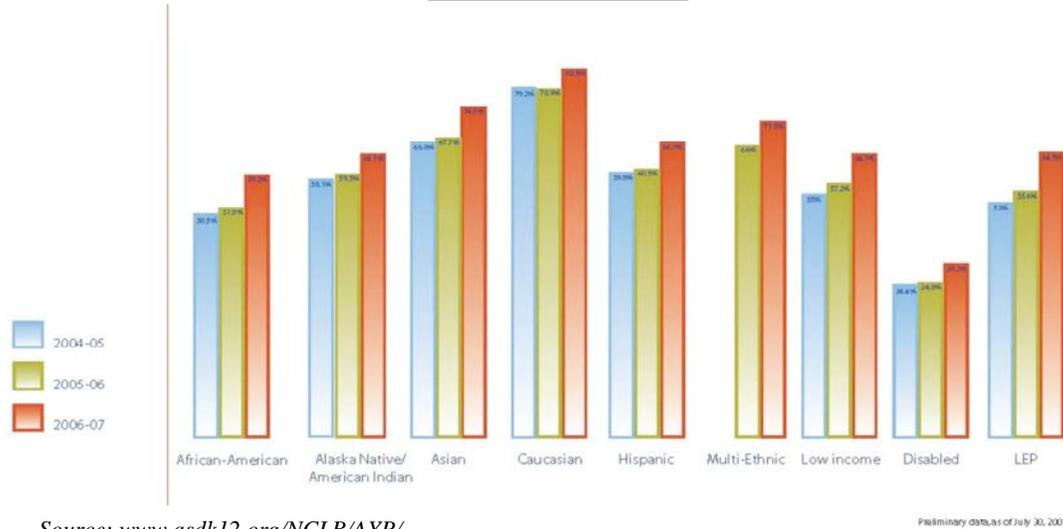


Chart 2.  
District-Wide Math Proficiency  
2004-05 to 2006-07



Source: [www.asdk12.org/NCLB/AYP/](http://www.asdk12.org/NCLB/AYP/)

(Slightly more readable charts are included as Attachments A and B; or visit ASD's web site at [www.asdk12.org/NCLB/AYP/](http://www.asdk12.org/NCLB/AYP/))

### #3. What is happening with student enrollment?

Enrollment is projected to drop just over 1% next school year compared to the current year:

Table 3.  
Enrollment (Based on FTE)

<b>Enrollment</b>	<b>2007-08</b>	<b>2008-09 Projected</b>	<b>Difference</b>	<b>% Change</b>
Number of Students	48,457	47,944	-513	-1.06%
FTE	48,198	47,650	-548	-1.14%

*Source: Jan. 31, 2008 Superintendent Memo to School Board (page 17)*

The largest change in students is in the high schools, followed by elementary school students:

Table 4.  
Change in Student Enrollment (FTE)

	<b>Actuals</b>	<b>Projections</b>	<b>Change</b>
Kindergarten	3,571	3,579	8
Elementary	21,202	20,968	-234
Middle School	7,302	7,119	-183
High School	15,005	14,734	-271
Special Education	1,118	1,250	132
<b>Total</b>	<b>48,198</b>	<b>47,650</b>	<b>-548</b>

*Source: ASD Preliminary Financial Plan (p. V-44)*

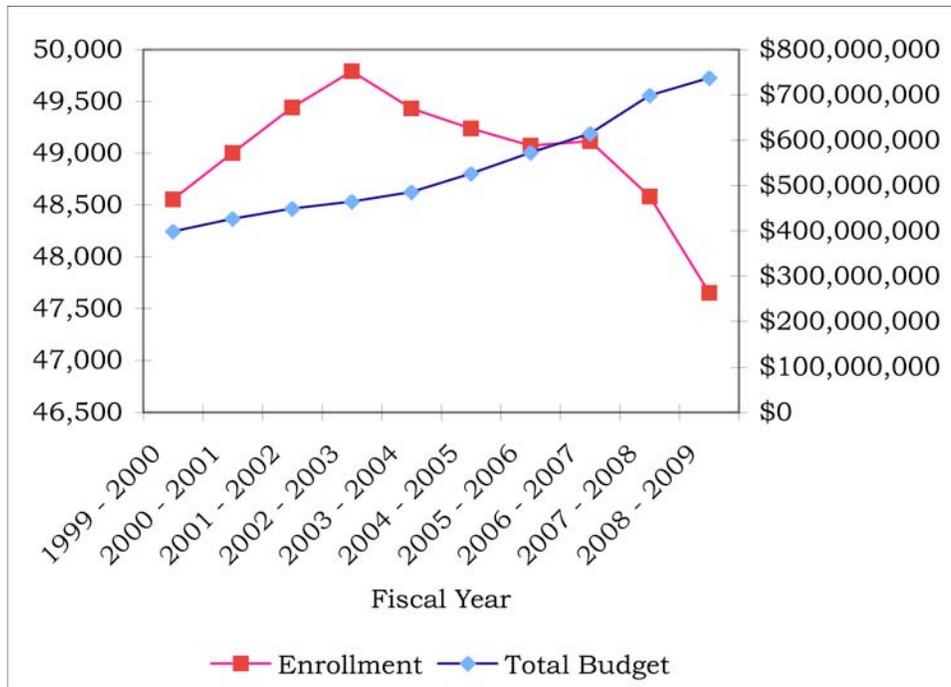
Enrollment is affected by factors such as net migration, withdrawal rate, school promotion, and the economy. (For a discussion of the district's forecasting methodology, see page III-1 of its Preliminary Financial Plan).

Due to lower enrollment, ASD's proposed budget includes a reduction of \$4.8 million and deletes 59 FTE.

#### **#4. How does spending compare to a declining student enrollment?**

Since Fiscal Year 1999-2000, student enrollment has dropped 1.9% (from 48,553 to 47,650) and the total budget has increased 85.2% (from \$398 million to the proposed \$737 million):

Chart 3.  
ASD Enrollment (FTE) and Annual Budget  
FY 1999 - 2009



*Enrollment data is FTE for 1999 - 2008 based on actual; 2008-2009 is projected. Budget numbers reflect the approved budget for that fiscal year.*

*Source: ASD Preliminary Budget 2008-09 (page V-45 for Budget; page V-44 for student enrollment)*

#### **#5. Why is the budget going up so much when there are fewer students?**

More specialized programs, increased wages, high cost of serving an increasing number of intensive needs students, and new schools contribute to increases in the cost of delivering education. The reasons for increases include:

- Higher employee costs, which includes salary and health insurance increases, and PERS/TRS increased contribution rates
  - Contract costs: The FY 2008-2009 budgets \$18.3 million more to pay salary and benefit increases per the bargaining agreements with the unions

- PERS/TRS: The district has to budget PERS/TRS at the higher rate even though the State of Alaska pays a substantial amount of the increase (the district then also budgets state revenue)
- New teachers in physical education, health and wellness
  - In addition to adding these new teachers and providing them with planning time, the district eliminated the sale of soda from vending machines as part of its wellness program. These machines had been a major source of revenue for activity accounts at the individual schools. To help make up for the revenue loss, the district provided schools with funding from its general fund--\$589,000 is included in the proposed budget for this purpose, which is 27% more than the current year.
- Special Education mandated services
  - The average cost for an intensive needs special education student is \$81,000 (at the extreme, one student costs more than \$500,000 annually). Federal funds cover about 12% of ASD's costs (\$100 million). The balance comes from state and local funds.
- Workforce development.
  - Increased demand finds the King Career Center is at capacity. To meet demand, training programs such as construction-related courses, are moving out to schools, which requires increased spending on materials, equipment, and staff.
- Remediation efforts to meet NCLB, High School Exit exam requirements, such as summer school
  - ASD provides remedial assistance to students through on-line delivery (400 students) and summer school (5,590 students in 2007). Elementary summer school students offer remedial programs only; middle and high schools offer both remedial and enrichment programs.
- Diverse student population
  - English Language Learners Program is the result of 86 languages being spoken in the district. For students that only speak a language other than English, this program provides specialized instruction, tutoring, and counseling. Next year the district will expand its Newcomer Center to East High School (currently only at King Career Center).
- O & M costs of new schools, additions to existing schools
  - New schools generate more utility and insurance costs. Expansions also require increased janitorial services. When voters approve a bond for new and expanded facilities, they also vote to increase taxes to operate and maintain the facilities.

Calculation of the district's tax cap (and budget) for next fiscal year includes collecting an additional \$3.5 million in voter-approved increases. (MOA's preliminary tax cap calculation for 2008 includes \$2.8 million related to operations and maintenance due to voter approved bond projects).

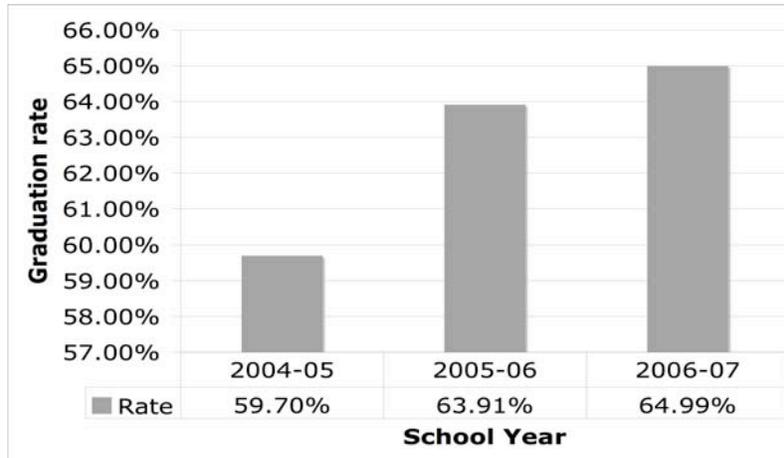
Actual operating and maintenance costs can exceed the voter-approved amounts. For example, voters approved \$1.9 million in O & M costs for Begich Middle School. This covered utilities and building-related staff—but not classroom teachers. The ultimate cost to open Begich as a new school was \$3.1 million.

- Costs of curriculum, technology
  - ASD tries to replace textbooks every ten years. By the time of replacement, costs have increased (i.e. to replace a 9<sup>th</sup> grade textbook at an average cost of \$80.00 will cost \$500,000). Efforts to integrate technology into instruction requires not only purchase of the technology but training teachers how to effectively use it in teaching.
- Utility, fuel cost increases
  - Next year's budget includes \$700,200 for utility and fuel cost increases.
- Transportation of homeless children
  - Federal law requires school districts to transport homeless students to their school of origin. Program currently is budgeted at \$284,000; no Federal funds are provided to offset this cost. In addition, state legislation is under discussion that would extend this responsibility to foster children, which the district estimates would cost an additional \$300,000 to comply.
- Contractual services with CPI escalators
- Legal fees
  - The district is experiencing increased litigation primarily related to Special Education
- Property, liability insurance cost increases
- Pool, ice rental increases
  - In next year's budget the district adds back one period per day for swimming at a cost of about \$200,000

**#6. What is the district's graduation rate?**

Over the last three school years there has been an increase in the percentage of students that graduate:

Chart 4.  
ASD Graduation Rate  
School Year 2004-05 to 2006-07

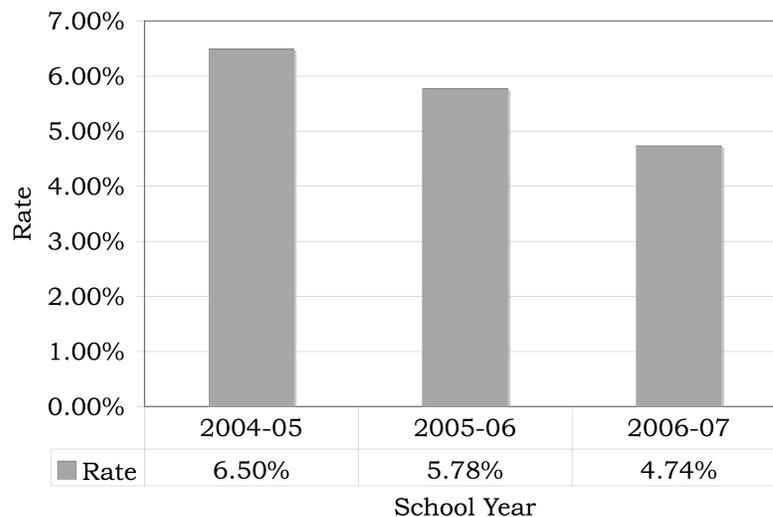


Source: ASD

**#7. What is the student drop out rate?**

Improvement is being made in the drop out rate, which has declined over the last three years:

Chart 5.  
ASD Drop Out Rate  
School Year 2004-05 to 2006-07



Source: ASD

**#8. What does the district spend all that money on?**

The operating budget has five major areas of expenditures (in budget speak, these are referred to as “object codes”). For Fiscal Year 2008-2009, 87.3% of the general fund budget is for employee salary and benefit costs. The total budgeted cost for salaries is \$305.5 million (52.6%); employee benefit costs are \$201.8 million (34.7%):

Table 5.  
General Fund Expenditures by Object Code  
FY 2008-2009 Compared to FY 2007-2008

	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Amount of Change</b>	<b>% Change</b>	<b>% of Budget</b>
Salaries	\$289,723,410	\$305,461,112	\$15,737,702	5.6%	52.6%
Employee Benefits	\$182,942,741	\$201,798,061	\$18,855,320	14.4%	34.7%
Purchased Services	\$52,318,678	\$53,141,311	\$822,633	1.9%	9.1%
Supplies	\$14,633,871	\$12,212,452	-\$2,421,419	-19.2%	2.1%
Capital Outlay	\$3,636,123	\$6,453,462	\$2,817,339	62.6%	1.1%
Other	\$2,907,688	\$2,122,093	-\$785,595	-32.1%	0.4%
<b>Total</b>	<b>\$546,162,511</b>	<b>\$581,188,491</b>	<b>\$35,025,980</b>	<b>7.4%</b>	

Source: ASD Preliminary Financial Plan (page V-14)

The increased PERS/TRS contribution is part of the 14.4% increase in Employee Benefits. Much of this increased cost is offset by the state.

**#9. Since salaries and benefits are such a big part of the budget, what is the impact of bargaining unit agreements?**

The proposed budget includes an increase of \$18.285 million for salary and benefit increases per the bargaining agreements in place. The allocation of this amount among the employee groups is found in Attachment C. The budget also includes a \$1 million as a placeholder for the Teamster’s contract (maintenance employees) currently in negotiations, compensation increases for Exempt employees (the Superintendent determines increases for the 75 exempt positions), and for inflationary increases in district contracts. In general, the salary increases prescribed in the bargaining unit contracts are:

Table 6.  
ASD Salary Schedule Increases Based on Bargaining Unit Agreements

<b>Bargaining Unit</b>	<b># of Employees*</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
Anchorage Education Association	3,477		3.00%	3.00%	4.00%	4.00%
Anchorage Council of Education	416		3.00%	2.00%	2.00%	
Anchorage Principal's Association	139			3.65%	4.16%	3.91%
Local 71 - Custodians	334		1.39%	1.65%	1.60%	
Teamsters - Bus Drivers, Attendants	105		3.18%	2.00%	2.00%	
Teamsters - Food Service	231		3.24%	2.00%	2.00%	
Teamsters - Maintenance	189	2.00%	2.25%	2.25%		
TOTEM Association	1,416		1.73%	2.00%	2.00%	
	<u>6,307</u>					

\*as of 1/31/08

The bargaining unit agreements also provide annual increases for healthcare, which contributes to the increase in Employee Benefit costs:

Table 7.  
Per Employee Annual Healthcare Increases Per Bargaining Agreements

<u>Bargaining Unit</u>	<u># of Employees*</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Anchorage Education Association	3,477		\$900	\$1,380	\$1,020	\$1,020
Anchorage Council of Education	416		\$1,000	\$1,280	\$1,020	
Anchorage Principal's Association	139			\$1,280	\$1,020	\$1,020
Local 71 - Custodians	334		\$600	\$900	\$900	
Teamsters - Bus Drivers, Attendants	105		\$1/hour	\$0.75/hour	\$0.50/hour	
Teamsters - Food Service	231		\$1,000	\$1,280	\$1,020	
Teamsters - Maintenance	189	\$600	\$1,000	\$1,280		
TOTEM Association	1,416		\$1,000	\$1,280	\$1,020	
	<u>6,307</u>					

\*as of 1/31/08

Source: ASD

**#10. Are there other budget increases outside of salary and benefit costs as a result of the bargaining agreements?**

Yes, there is an increase of approximately \$2 million to meet the terms of the agreement with the Anchorage Education Association that requires additional planning time. In the current year health teachers were provided planning time and next year it will be extended to physical education teachers.

**#11. What impact does the PERS/TRS increase have on the budget?**

The Alaska Retirement Management Board (ARMB) set the employer contribution rate for PERS and TRS at 35.22% and 44.17%, respectively. The State of Alaska again is planning to pay on behalf of school districts the contribution amount that exceeds 22% for PERS and 12.56% for TRS. This translates into the state paying \$85.3 million on behalf of the Anchorage School District.

Even though the state is actually paying this increase, accounting rules require that ASD budget the full retirement system contribution rate. The district then budgets as revenue the state's payments on its behalf. Accordingly, ASD budgets an expenditure for the full retirement contribution amount (\$133.8 million) and also records \$85.3 million in state revenue.

**#12. In terms of programs, what will the increased budget enable the district to do?**

The increased level of spending will enable the district to:

- Maintain pupil to classroom teacher ratios at current levels;
- Increase amount for classroom-related supplies;
- Make no change in user charges, fees, cost of elementary and middle school breakfast and lunch; and
- Buy \$3.9 million in technology/computer updates for students.

The budget also adds \$12.3 million in “program enhancements” of which \$2.4 million is district-wide in nature and \$9.9 million supports students and classroom instruction:

Table 8.  
District-Wide FY 2008-2009 Increases

	<i>Amount</i>
Pending negotiations	\$1,000,000
Fuel	\$506,200
Contracted Transportation	\$333,625
Legal Fees	\$245,000
Utilities	\$194,000
Program Compliance Consultation	\$75,000
<b>Total</b>	<b>\$2,353,825</b>

Table 9.  
Program-Specific FY 2008-2009 Program Related Increases

	<i>Amount</i>	<i>FTE</i>
Technology/Computer Replacement	\$3,959,000	
Elementary planning time	\$2,001,000	24.80
Math support	\$318,622	4.00
World Language Teachers	\$163,258	2.00
Newcomers' Center	\$81,200	1.00
ESL/Language Interpreter Ctr	\$106,200	1.00
Gifted program	\$64,960	0.80
Language/Cultural Liaison	\$38,600	1.00
Special Education	\$2,647,800	52.88
Bus Drivers Extra Help	\$183,700	
Swimming/water safety	\$208,750	
Recruitment incentive	\$81,100	
Web / Secretary	\$71,800	1.00
<b>Total</b>	<b>\$9,925,990</b>	<b>88.48</b>

Source: ASD FY 2008-2009 Program Enhancements Submitted by Departments Report

**#13. What is the average cost per student?**

The average per student cost is \$15,376, which is a 23% increase from two years ago and a 7.5% increase when compared to the current year:

Table 10.  
Average Cost Per Student by Fund Source  
FY 2006-07 through Proposed FY 2008-2009

	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>Proposed FY</b>	<b>% Change</b>
	<b>Revised</b>	<b>Revised</b>	<b>2008-09</b>	<b>09 to 07</b>
General Fund	\$9,648	\$11,181	\$12,122	25.6%
Food Service Fund	\$306	\$334	\$340	11.1%
Debt Service Fund	\$1,575	\$1,647	\$1,746	10.9%
Grants	\$999	\$1,141	\$1,168	16.9%
<b>Total</b>	<b>\$12,528</b>	<b>\$14,303</b>	<b>\$15,376</b>	<b>22.7%</b>

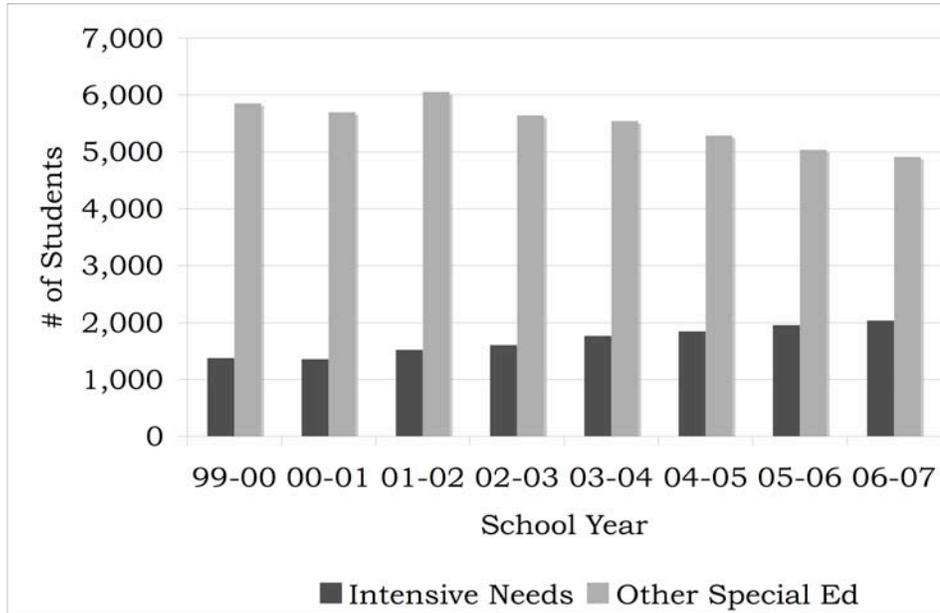
Source: ASD Preliminary Financial Plan (page V-4)

**#14. How does the higher cost of special education and intensive needs students impact the budget and per student cost?**

The district estimates it spends \$100 million to meet the educational needs of special education students. The average cost for an intensive needs student is about \$81,000.00. The school district attributes a substantial reason for the increase in its average cost per student to this category of students.

The following illustrates that since the 1999-2000 school year the total number of special education students has dropped 4% (from 7,231 to 6,950). However, the number of highest needs students has increased 48% (from 1,378 to 2,038):

Chart 6.  
End-of-Year Enrollment of Special Education and Intensive Needs Students  
FY 1999-00 to FY 2006-07



Source: ASD

*Highest needs students include autism, early childhood developmental delay, emotional disturbance, mental retardation, and multiple disabilities.*

The state education funding formula recognizes this higher cost but is substantially less than what the district spends. The current level of state funding is based on the formula's Base Student Allocation (BSA) of \$5,380 multiplied by a factor of five, for a total of \$26,900. The new education funding formula passed by the Legislature on March 4, 2008 increases both the BSA and the factor. The new level of funding will be \$49,320 based on a new BSA of \$5,480 multiplied by a factor of nine.

**#15. How much of the budget goes to schools versus district-wide or administrative services?**

The next table allocates resources between what takes place inside the schools and what is not school-specific, such as specialized resources and district-wide administrative support. Based on this, 62% of the general fund budget directly supports what takes place inside the schools:

Table 11.  
Proposed FY 2008-2009 General Fund Budget  
School Operations vs. District-Wide Services

	<b>School Operations</b>	<b>Administrative or District-wide Services</b>	<b>Total</b>	<b>% of Total</b>
General Administration		\$14,800,440	\$14,800,440	2.5%
Elementary Schools	\$167,862,016	\$1,426,191	\$169,288,207	29.1%
Middle Schools	\$62,946,007	\$716,391	\$63,722,398	11.0%
High Schools	\$113,627,573	\$541,737	\$114,169,310	19.6%
Special Education	\$104,430,216	\$696,149	\$105,126,365	18.1%
Instructional Support		\$29,600,803	\$29,600,803	5.1%
Gifted	\$5,918,428	\$134,126	\$6,052,554	1.0%
Bilingual/Multicultural Ed	\$11,638,750	\$134,126	\$11,772,876	2.0%
Charter Schools	\$17,149,004	\$55,450	\$17,204,454	3.0%
Rentals		\$864,906	\$864,906	0.1%
Pupil Transportation		\$19,280,146	\$19,280,146	3.3%
Facilities		\$27,406,986	\$27,406,986	4.7%
District-wide		\$1,899,046	\$1,899,046	0.3%
<b>Total</b>	<b>\$483,571,994</b>	<b>\$97,616,497</b>	<b>\$581,188,491</b>	
As a % of Total	83.2%	16.8%		

Source: ASD Preliminary Financial Plan (pages V-11 - 13)

For example, the \$167.9 million for Elementary Schools tallied under “School Operations” is for principals, teachers, office supplies, school utilities, etc. in all elementary schools. The \$1.4 million tallied under “Administrative” includes funding for the Elementary Education Division, which is responsible for operation of the district’s 60 elementary schools and supervises and evaluates elementary school principals.

### **#16. How does ASD budget for legal costs?**

ASD has no in-house counsel. The proposed budget includes \$1,150,000 as part of the Superintendent's budget. This is allocated equally between legal fees and Special Education legal fees. The district budgeted \$905,000 in the current year for this purpose.

In general the Superintendent has the authority to settle claims and lawsuits under \$50,000; those greater than that amount go to the School Board for its approval.

### **#17. What is the budget impact of unfunded mandates?**

There are several Federal and state mandates for which the district does not get funding or gets an inadequate amount of funding to cover its costs in meeting the requirements. These include:

#### Federal Mandates

- No Child Left Behind (NCLB)
  - The McKinney-Vento Homeless Education Assistance Act requires transportation of homeless students to their school of origin, but provides no additional funding to meet this requirement. Estimated cost, which the district covers from its General Fund, is \$284,000.
- Assessment/evaluation
  - To do the assessment and evaluation necessary to meet NCLB requirements, the district incurs additional costs for increased staff and technology. In 2003, the district estimated these additional costs at \$800,000. No current estimate is available.
- Individuals with Disabilities Education Improvement Act (IDEA)
  - IDEA covers all students that have an Individualized Education Plan (IEP). Students in this category range from those with a minor disability to those that have intensive needs (832 students). The Federal government's formula says Anchorage should be getting \$26.4 million. Instead Anchorage is getting \$12.1 million in Federal funds to help pay the approximately \$100 million the district spends to educate this category of students.

#### State Mandates

- Performance Review Certification
  - Teachers are required to submit a video of them teaching to demonstrate competency. While a teacher is responsible for

their certification, ASD believes it is in the district's interest to assist the teachers. As a result ASD has incurred a cost of about \$112,000 for a new position to assist an estimated 200 teachers in preparation of their videos and to purchase supporting books/materials and equipment.

- Work Ready/College Ready Initiative
  - In December 2007 the State Board of Education approved this new initiative that requires ASD meet new training requirements, which will require ASD to improve its technology. To date the technology improvements have cost about \$4,000 while the cost to meet new training requirements has not yet been determined. The district currently has a pilot project involving three schools to evaluate how best to train teachers to meet this initiative.

**#18. How does ASD budget for attrition and vacant positions?**

The district takes a reduction of \$2.7 million in the amount budgeted for salaries (-\$1.5 million) and benefits (-\$1.2 million) as a way to capture savings upfront that will come during the fiscal year due to attrition and delays in hiring new employees. This vacancy savings is not associated with specific positions. It is a lump sum reduction taken in the “Non-Departmental” section of the budget (organizational code #1099—page 203 of the Administrative/Support Department budget).

This means that if every position were filled all year, it would cost \$510 million. This total cost, however, is reduced by \$2.7 million in anticipation of turnover. As a result, the total amount budgeted to pay salaries and benefits is \$507.3 million:

Full cost of salaries, benefits	\$510 million
Less vacancy savings	- <u>\$2.7 million</u>
Amount in budget for salaries, benefits	\$507.3 million

The \$2.7 million vacancy savings calculates into a 0.53% vacancy and turnover factor. Attachment D is a memo from the district to the School Board that provides additional information regarding the district's actual experience with attrition.

**#19. What are the district's sources of revenue?**

ASD has three major sources of revenue to support its budget—local, state, and Federal. Of the \$737 million in revenue, 58% will come from the State of Alaska under the state education funding formula and to pay increased PERS/TRS costs. Another 32% of the revenue will come from local sources, primarily property taxes:

Table 12.  
FY 2008 – 2009 Proposed Revenue

<b>Fund</b>	<b>Local</b>	<b>State</b>	<b>Federal</b>	<b>Total</b>	<b>% of Total</b>
General Fund	\$191,005,527	\$377,007,964	\$13,175,000	\$581,188,491	78.8%
Food Service	\$5,390,290	\$822,000	\$10,064,710	\$16,277,000	2.2%
Debt Service	\$40,357,341	\$43,362,693		\$83,720,034	11.4%
Grants	\$778,720	\$6,718,000	\$48,503,280	\$56,000,000	7.6%
<b>Total</b>	<b>\$237,531,878</b>	<b>\$427,910,657</b>	<b>\$71,742,990</b>	<b>\$737,185,525</b>	
<b>% of Total</b>	32.2%	58.0%	9.7%		

Source: ASD Preliminary Budget (page V-3)

Overall, expected revenues increase 5.5% when compared to the current year:

Table 13.  
All Revenue – General Fund and Other Special Purpose Funds  
FY 2007-2008 and FY 2008-2009

	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Change</b>	<b>% Change</b>
<i>General Fund</i>				
Local Taxes	\$169,197,819	\$179,767,027	\$10,569,208	6.25%
Interest	\$2,235,000	\$3,800,000	\$1,565,000	70.02%
Local Other Revenue	\$3,887,125	\$3,479,500	-\$407,625	-10.49%
Fund Balance	\$0	\$3,959,000	\$3,959,000	0.00%
State	\$357,142,567	\$377,007,964	\$19,865,397	5.56%
Federal	\$13,700,000	\$13,175,000	-\$525,000	-3.83%
Sub-Total	\$546,162,511	\$581,188,491	\$35,025,980	6.41%
<i>Other Funds</i>				
Food Service	\$16,322,000	\$16,277,000	-\$45,000	-0.3%
Debt Service:				
Local Taxes	\$37,162,042	\$39,190,341	\$2,028,299	5.5%
State Reimbursement	\$40,494,778	\$43,362,693	\$2,867,915	7.1%
Other sources	\$2,778,919	\$1,167,000	-\$1,611,919	-58.0%
Grants	\$55,735,000	\$56,000,000	\$265,000	0.5%
Sub-Total	\$152,492,739	\$155,997,034	\$3,504,295	2.3%
<b>Total</b>	<b>\$698,655,250</b>	<b>\$737,185,525</b>	<b>\$38,530,275</b>	<b>5.5%</b>

Source: ASD Preliminary Financial Plan (page V-3)

**#20. From where do the various sources of revenue come?**

The school district has four major funds that support its budget:

- *General Fund*  
This is a general purpose fund that supports the schools' operating budget. Local sources of general fund revenue are property taxes, fund balance, interest, and program-related fees. State sources of general fund revenue are the Public School Funding formula and Pupil Transportation programs and supplemental state funding to pay the increased PERS/TRS costs.
- *Food Service Fund*  
This is a special purpose fund for the Student Nutrition Program. Funds from the sale of meals to students and staff, Federal reimbursement, and state supplemental funding for PERS costs for Food Service employees are placed in this fund and used to support the nutrition program.
- *Debt Service Fund*  
This also is special purpose fund for school bond principal and interest payments. Revenue to the fund comes from local property taxes, fund balance, interest, and state reimbursement for eligible projects.
- *Local/State/Federal Projects Fund*  
This is another special purpose fund for grants and contracts for specific programs, most of which are from the Federal government. This fund also includes supplemental funding from the state to pay the increased PERS/TRS costs of employees paid for by grants (current year \$5.7 million; next year \$5.2 million).

Two other funds—the *Facilities Management Fund* and *Capital Projects Fund*—track expenditures related to facilities management and capital projects.

**#21. Does ASD have any reserve accounts or fund balances?**

ASD maintains two primary reserve accounts:

- MOA bond rating - \$17.5 million
  - The amount set aside is 8.25% of local tax revenue. This set-aside is per an agreement with the Municipality, which also sets aside 8.25% for the same purpose.
- Contingency - \$20.3 million
  - ASD sets aside 3.5% of its General Fund expenditures as a contingency fund.

After calculating the reserve requirements for FY 2008-2009, there was \$4 million “left over,” which is being used to fund technology improvements and replacement of student computers as part of a multi-year plan.

**#22. How much more in funding is ASD getting from the state?**

ASD’s proposed budget relies on a \$14.7 million increase in funding under the state’s K-12 funding formula as outlined in legislation (CSHB 273 (FIN), which was approved by the Legislature on March 4, 2008 and awaits Governor’s approval. The approved legislation is based on the recommendations of the Joint Legislative Education Funding Task Force developed last interim.

ASD’s proposed budget as submitted to the School Board in January already included the increased funding even though at that time it had not yet been approved by the Legislature.

Under the legislation, ASD’s increased funding in Fiscal Year 2008-2009 is based on the following:

Table 14.  
Basis for Increased State Funding in FY 2008-2009

	<b>Amount</b>
Base Student Allocation	\$ 6.68 million
Intensive Needs Students (existing enrollment)	\$ 14.91 million
Intensive Needs Students (increased enrollment)	\$ 7.50 million
Enrollment decline/no Quality Schools Grants	\$ (5.62) million
Increased assessed valuation	\$ (8.49) million
Federal Impact Aid	\$ (0.24) million
<b>Total Increase in State Funding</b>	<b>\$ 14.73 million</b>

The legislation also provides increases in state funding for three fiscal years (annual appropriation by the Legislature still will be required).

Over the three years, ASD’s annual increases will total \$57.8 million; cumulatively the district will be eligible for \$123.8 million more in state aid:

Table 15.  
ASD Increases Under CSHB 273 (Fin)

	<b>Annual Increase</b>	<b>Cummulative Total</b>
Year 1 - FY 2009	\$24,887,672	\$24,887,672
Year 2 - FY 2010	\$16,268,152	\$41,155,824
Year 3 - FY 2011	\$16,600,952	\$57,756,776
<b>Total</b>	<b>\$57,756,776</b>	<b>\$123,800,272</b>

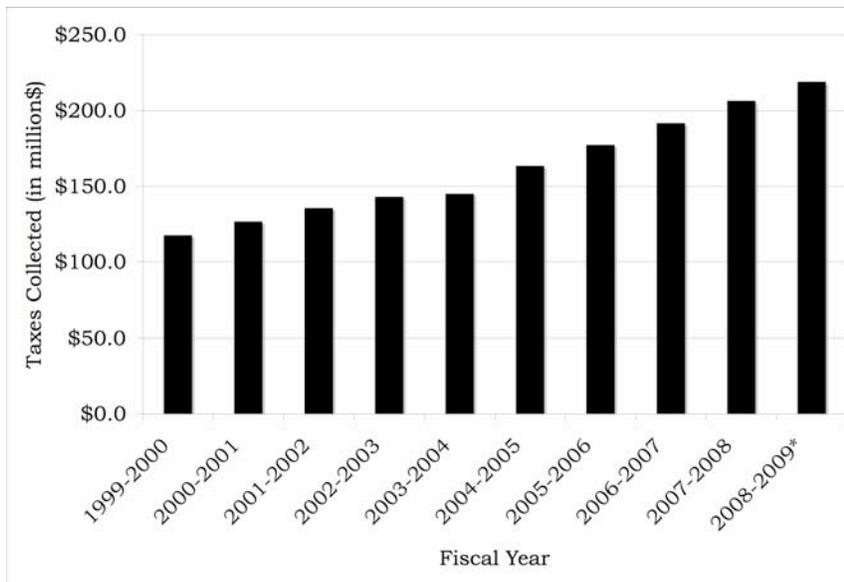
*Source: DEED Fiscal Note #4 to CSHB 273 (FIN)*

Each year the above numbers will be adjusted for changes in enrollment, the Municipality’s assessed valuation, and amount of Federal Impact Aid.

**#23. How much in property taxes does ASD get?**

Since Fiscal Year 1999-2000 the amount of local property taxes for operations and debt service has increased from \$117.6 million to \$219 million proposed for next fiscal year, an increase of 86%:

Chart 7.  
Local Property Tax Support for ASD  
Fiscal Years 1999-2000 to Proposed FY 2008-2009



*Source: ASD Preliminary Budget (page V-46)*

In comparing the amount of current year property taxes to next year, there is a 6.1% increase:

Table 16.  
Property Taxes to ASD

	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Difference</b>	<b>% Change</b>
General Fund	\$169,197,819	\$179,767,027	\$10,569,208	6.25%
Debt Service Fund	\$37,162,042	\$39,190,341	\$2,028,299	5.46%
<b>Total</b>	<b>\$206,359,861</b>	<b>\$218,957,368</b>	<b>\$12,597,507</b>	<b>6.10%</b>

Source: ASD Preliminary Financial Plan (page V-3)

**#24. How does ASD's share of property taxes compare to the Municipality's?**

Property taxes to support the Municipality of Anchorage and the Anchorage School District are split nearly 50/50 (based on preliminary tax cap calculation that will be updated in the spring):

Table 17.  
ASD and MOA's Percentage of Local Property Taxes for 2008

	<b>Current Year Property Taxes</b>	<b>% of Total Taxes</b>	<b>MOA 2008/ ASD Proposed</b>	<b>% of Total Taxes</b>
ASD	\$206,359,861	53.2%	\$218,957,368	49.9%
MOA	\$181,605,937	46.8%	\$220,144,704	50.1%
Total	\$387,965,798		\$439,102,072	

Source: MOA 2008/2009 Approved General Government Operating Budget Preliminary Tax Limit Calculation (page 1-7); ASD Preliminary Financial Plan (page V-3)

**#25. Does ASD calculate the Tax Cap the same as the Municipality?**

Yes. ASD uses the same calculation as the Municipality of Anchorage (MOA) to calculate the district's tax limit.

In preparing its budget, ASD calculates a preliminary tax cap number using estimates that are provided by MOA for inflation, population, assessed valuation, and new construction.

Since introduction of its budget and calculation of the preliminary tax cap, several of the variables have been confirmed. Just as with MOA, the tax limit calculation will be finalized in the spring when the Assembly sets the mill rate as part of its first quarter budget revision process.

**#26. Does having the Tax Cap impact how much ASD gets in state education funding?**

Yes, but by a very small amount.

The state Public School Funding formula uses several factors to calculate a district's "basic need." The state formula also sets a "maximum amount" in local revenue that a district can contribute. (Attachment E is a presentation by the ASD that explains the state's Public School Funding formula.)

The state formula's "maximum amount" permits ASD to collect more in local taxes if it were not for Anchorage's locally imposed tax cap. For Fiscal Year 2008-2009, the state's preliminary calculation is that Anchorage could contribute \$5.73 million more in local taxes. If it did, it would result in an additional \$165,530 in state funds.

**#27. How does Anchorage's local contribution compare to other Alaska school districts?**

The following table calculates a per capita local contribution to education by Alaska school districts in the current year. The statewide average for the districts that contribute (22 districts do not) is \$602.06. Anchorage's per capita contribution is \$596.14:

**Table 18.**  
**Per Capita Local Taxes Paid to Education**

<b>School District</b>	<b>Taxes</b>	<b>Population</b>	<b>Per Capita</b>	<b>Property Tax</b>	<b>Sales Tax</b>
Galena	\$25,000	609	\$41.05		Yes
Tanana	\$23,603	257	\$91.84		Yes
Nome	\$1,680,474	9,509	\$176.72	Yes	Yes
Nenana	\$81,591	357	\$228.55	Yes	Yes
Dillingham	\$1,300,000	4,792	\$271.29	Yes	Yes
Craig	\$400,000	1,359	\$294.33	Yes	Yes
Klawock	\$236,610	743	\$318.45		Yes
Wrangell	\$759,074	1,947	\$389.87	Yes	
Aleutians East	\$1,091,000	2,795	\$390.34		
Pelican	\$44,599	110	\$405.45	Yes	
Fairbanks	\$42,222,700	90,963	\$464.17	Yes	
Hoonah	\$400,056	852	\$469.55		
Northwest Arctic	\$3,791,589	7,396	\$512.65		
Petersburg	\$1,600,000	3,071	\$521.00	Yes	
Mat-Su	\$43,632,999	80,056	\$545.03	Yes	
Ketchikan	\$7,250,000	13,160	\$550.91	Yes	Yes
Kenai	\$29,546,286	52,370	\$564.18	Yes	Yes
Bristol Bay	\$599,301	1,035	\$579.03	Yes	
Lake & Peninsula	\$941,876	1,583	\$594.99		
<b>Anchorage</b>	<b>\$169,197,819</b>	<b>283,823</b>	<b>\$596.14</b>	Yes	
Sitka	\$5,338,751	8,640	\$617.91	Yes	
Kodiak	\$8,508,062	13,568	\$627.07	Yes	Yes
Haines	\$1,469,044	2,257	\$650.88	Yes	Yes
Cordova	\$1,434,165	2,192	\$654.27	Yes	Yes
Yakutat	\$408,000	621	\$657.00	Yes	
Unalaska	\$2,643,662	3,677	\$718.97	Yes	
Juneau	\$22,536,238	30,305	\$743.65	Yes	Yes
Denali	\$1,600,542	1,731	\$924.63		
Skagway	\$1,053,505	845	\$1,246.75	Yes	
Valdez	\$6,073,728	3,599	\$1,687.62	Yes	
North Slope	\$23,991,968	6,748	\$3,555.42	Yes	
<b>Total</b>	<b>\$379,882,242</b>	<b>630,970</b>			

Above Chart Provided by ASD

**Average Per Capita \$602.06**

[1] Department of Education and Early Development, Tax Appropriations for 2007-2008

[2] US Census 2000 and Alaska Department of Labor and Workforce Development, updated as of July 1, 2007

Districts with no Local Tax Contribution to Education:

Alaska Gateway	Copper River	Kashunamiut	Saint Marys
Aleutian Region	Delta-Greely	Kuspuk	Southeast Island
Annette Island	Hydaburg	Lower Kuskokwim	Southwest Region
Bering Strait	Iditarod	Lower Yukon	Yukon Flats
Chatham	Take City	Pribilof	Yukon-Koyukuk
Chugach			Yupiit

Additional information regarding local municipal tax types and revenue generated can be found in Attachments F and G.

**#28. The amount to pay debt service next year is up \$3.3 million—doesn't the district keep debt at about the same each year?**

The principal amount of the district's outstanding debt for voter-approved bonds is \$789.4 million. The total interest amount for the outstanding debt is \$307 million, for a total debt service requirement to maturity of \$1.1 billion.

Each year ASD pays off some of this debt and works to keep new debt at about the same level as that which it pays off. This practice is not tied to a formal policy; it is a judgment call regarding what the taxpayers are willing to support. In the current year ASD paid off \$44 million in debt and is proposing \$43.7 million in a new bond package. As a result, the overall amount of outstanding principal will be about the same.

Differences in interest rates associated with each bond issuance contribute to varying amounts for the debt service due each year even though the overall amount of outstanding debt may be about the same.

**#29. How does ASD keep track of the maintenance needs of its facilities? Is it doing a needs assessment?**

ASD has an automated maintenance management system by which it maintains a history of all major systems (i.e. HVAC, roofs, elevators). The district is required to have such a system in place in order to be eligible for debt reimbursement from the state.

The district uses the system's data to perform preventative maintenance and to determine priorities. The district also relies on input by its maintenance staff and a review of work orders as part of its priority-setting process.

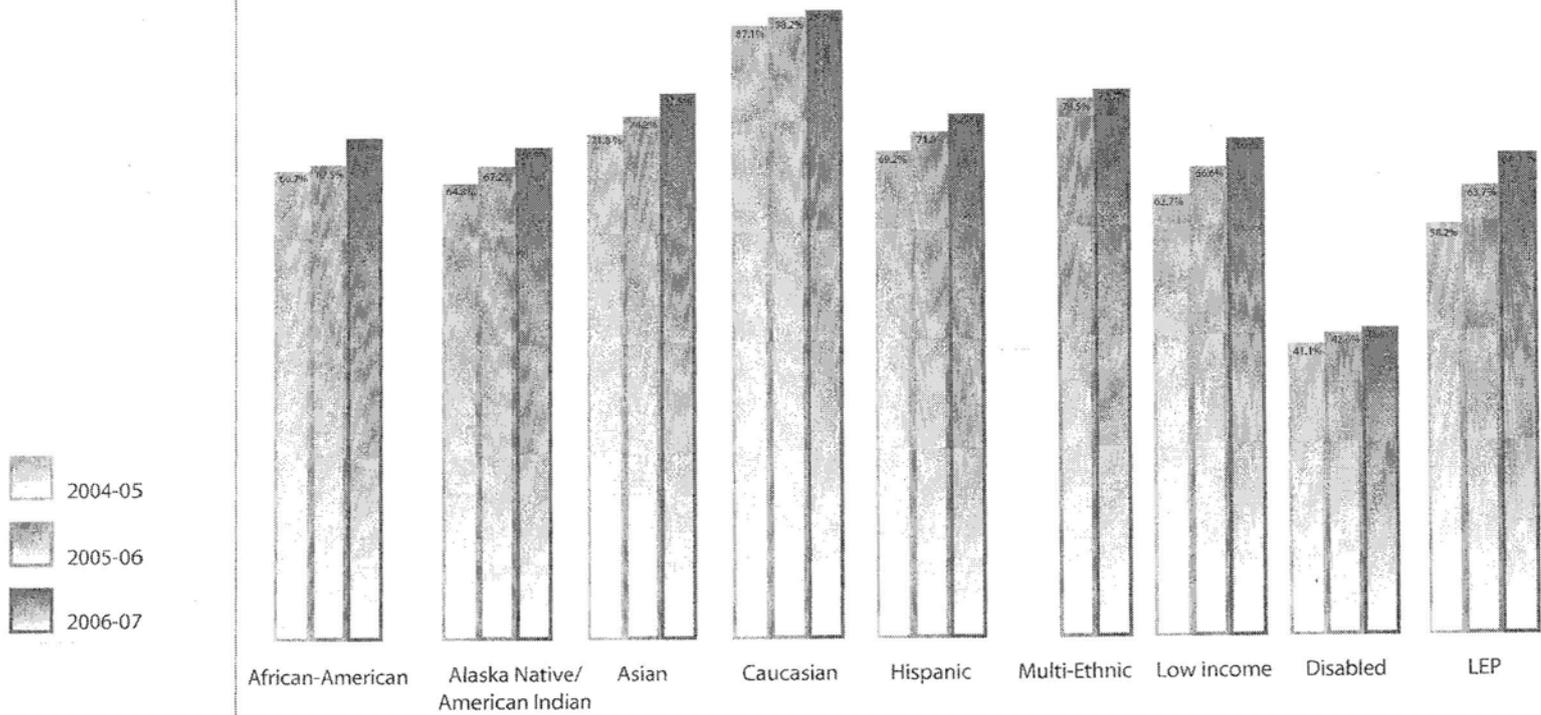
In February 2008 the district began drafting the scope for a Request for Proposal for a new needs assessment of its facilities (the last one was done about 15 years ago). Information that will be provided as a result of

the assessment is the condition of each facility, what needs to be done, a priority ranking for the identified work, and a cost estimate. Once the contract is awarded, the assessment is expected to take about 18 months to complete.



Anchorage School District  
Educating All Students for Success in Life

# Districtwide Language Arts Proficiency

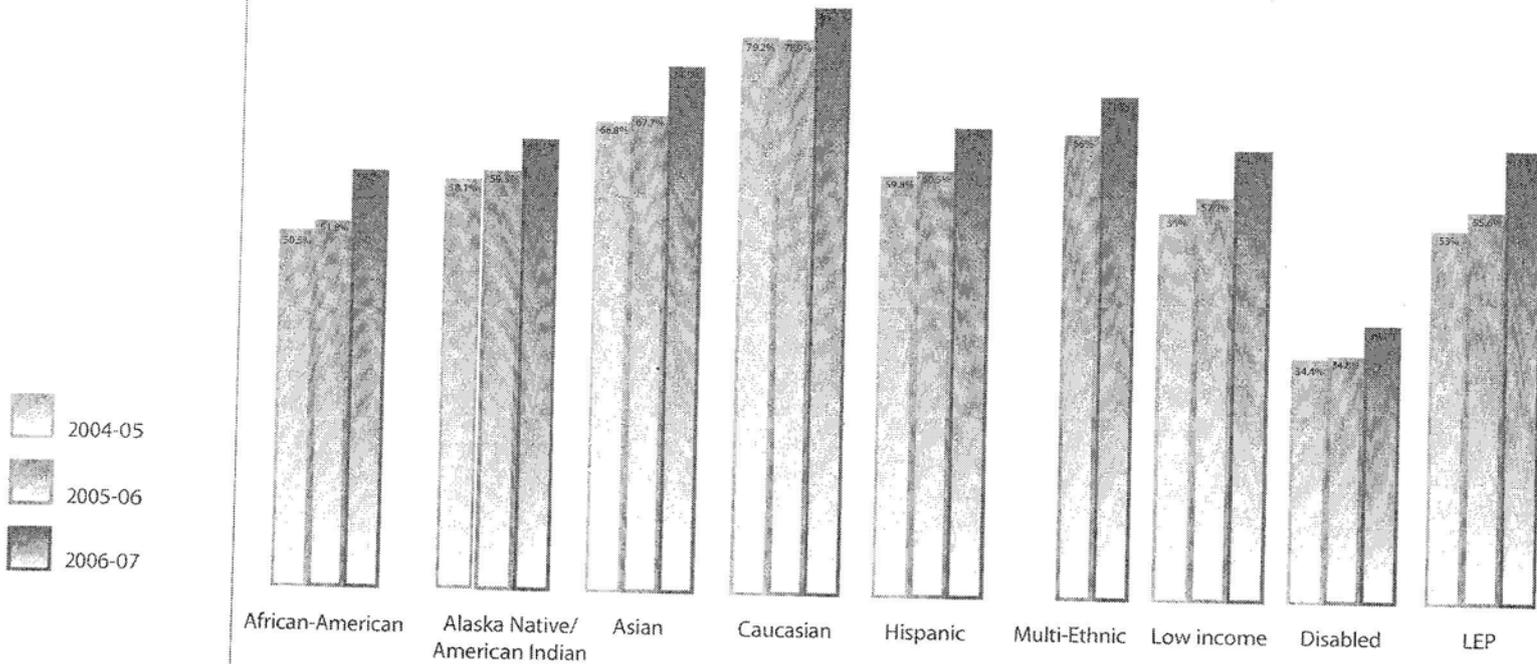


Preliminary data, as of July 30, 2007.



Anchorage School District  
*Educating All Students for Success in Life*

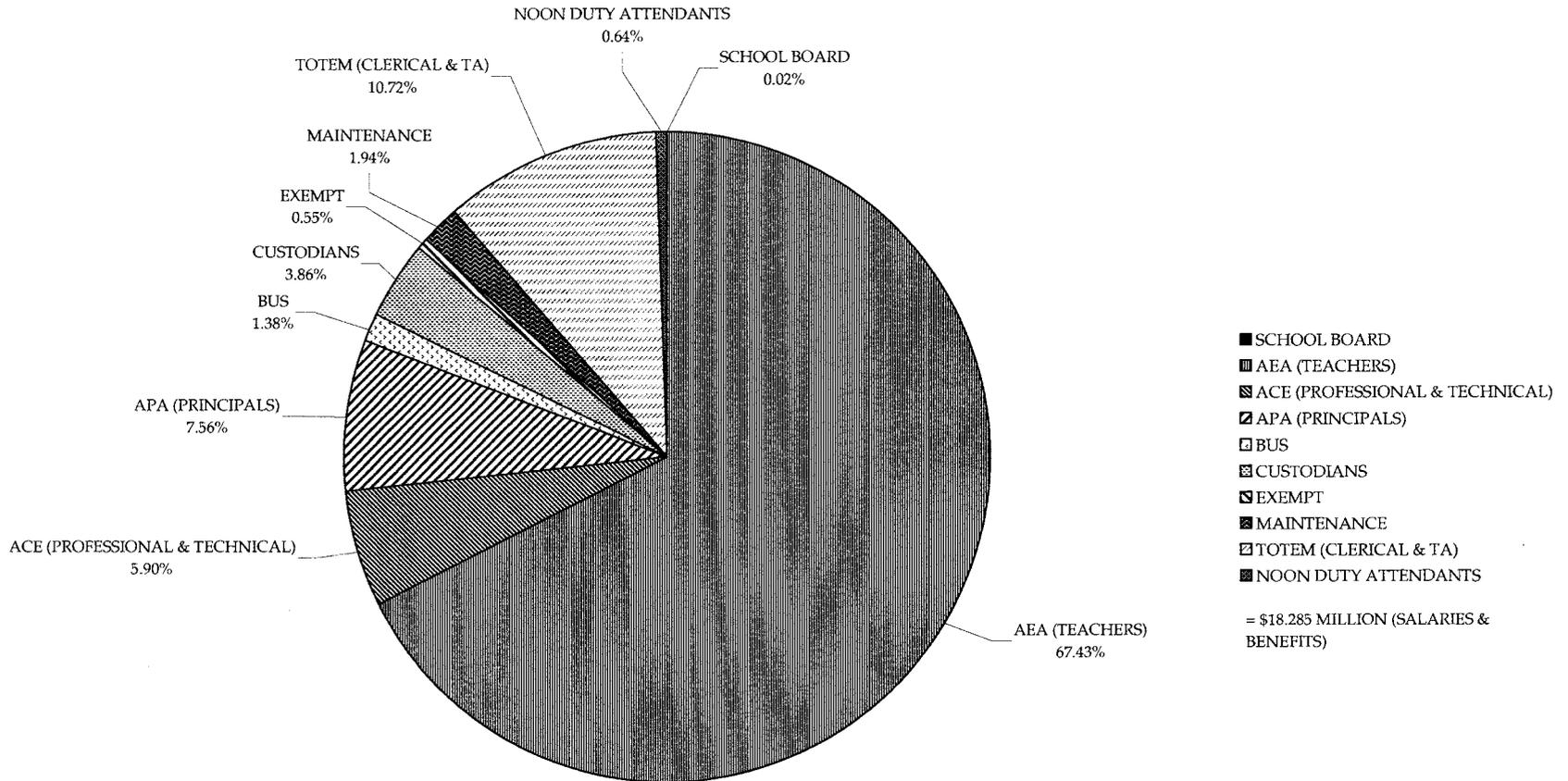
# Districtwide Math Proficiency



Preliminary data, as of July 30, 2007.

ANCHORAGE SCHOOL DISTRICT  
 ANCHORAGE, ALASKA  
 FY 2008-2009

EXPENDITURES FOR SETTLED CONTRACTS (GENERAL FUND)



ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

MEMORANDUM

February 5, 2008

TO: SCHOOL BOARD

FROM: OFFICE OF THE SUPERINTENDENT *Carol Comeau*

SUBJECT: RESPONSE TO REQUEST FOR INFORMATION #09-04  
ATTRITION SALARIES

School Board member John Steiner submitted the following request on January 23, 2008. Marie Laule, Budget Director prepared the response.

REQUEST

Over the past five years, what is the high, low and average actual experience for attrition salaries and how is it determined the appropriate amount or percent of the average to budget for that (object code 1980 in account 109901, page. 200)?

RESPONSE

The high, low and average over the last five years for the actual experience for attrition salaries have been 2.1 percent, .44 percent and 1.34 percent respectively, excluding pending negotiations.

The higher percentage of attrition has been declining in part due to a pro-active effort by district staff aggressively working with the units to fill vacant positions right away, retaining staff by providing more training, and enforcing the incentive that certificated employees notify the district by March 30 of their intent of leaving at the end of the fiscal year in order to retain their medical benefits throughout the summer. This allows for early advertising to fill the vacant position before school starts in August. In addition, it is now being requested by the units to use the vacant position funds for extra help or extra assistance through addenda by current employees, until the position is filled and/or cross train when the position has been filled.

Actual enrollment versus the projected enrollment can also alter the value of attrition. If enrollment exceeds the projection, then more positions are filled, reducing the attrition amount. This can go both ways - if the actual enrollment is less than projected the district does not receive the revenues; therefore, the District should not expend those salary/benefit amounts associated with the enrollment.

In determining the appropriate amount to budget for attrition, we proceed cautiously to ensure not to set a figure that risks overspending in the salary accounts. The estimated amount budgeted for attrition is derived without consideration for lower staffing levels that may result from not meeting the enrollment projections. The year-end balances include unexpended salaries for staff not hired due to not meeting the enrollment projections. The current attrition figure of negative \$1.5 million requires that at least \$1.5 million is remaining at year-end in all of the other salary accounts (object codes 1000-1980). While it is true that actual attrition has exceeded \$1.5 million in previous years, it is also true that the year-end closing process sometimes requires unexpected adjustments from the salary accounts to the benefit accounts; i.e. Workers' Compensation and medical benefits. While there is no hard and fast set rule for setting the value of attrition, it is difficult to determine the appropriate amount to budget. As in the past, we continue to monitor this account to ensure the appropriate amount to include in each budget cycle.

Time to prepare report: 2 hours

CC/MSL



# Anchorage School District

## FY 2007-08 AK Public School Funding Formula

June 22, 2007

# Adjusted Average Daily Membership

Average Daily Membership (ADM)	47,798.75
School Size Factors	4,457.61
District Cost Factor (1.000)	0.00
Special Needs Factor (20%)	10,451.27
Intensive Needs (5 times)	3,400.00
Correspondence (80%)	668.80
Adjusted Average Daily Membership	<hr/> 66,776.43

# State Public School Funding Formula

Basic Need

Less: Required Local Contribution

Less: Federal Impact Aid

Plus: Quality School Grant

Equals: State Entitlement

# Basic Need

Adjusted ADM × Base Student Allocation

$$66,776.43 \times \$5,380 = \$359,257,193$$

# Deduct: Required Local Contribution

## 4 Mills of Assessed Property Value

2006 Full Value	\$28,833,782,720
1999 Full Value	<u>15,660,957,500</u>
Increase of 1999 Full Value	13,172,825,220
50% of the Increase	6,586,412,610
1999 Full Value	<u>15,660,957,500</u>
Assessed Property Value	\$22,247,370,110
Multiply by 4 Mills	<b>\$ 88,989,480</b>

## **Deduct: Federal Impact Aid**

- Percent of Eligible FIA: Required Local Contribution ÷ Budgeted Local Contribution

$$88,989,480 \div \$174,169,819 = 51.09\%$$

- Federal Impact Aid Deduct: 90% of eligible FIA

$$\$11,570,436 \times 51.09\% \times 90\% = \mathbf{\$5,320,202}$$

# **Add: Quality School Grant**

Adjusted ADM × \$16

$$66,776.43 \times \$16 = \mathbf{\$1,068,423}$$

# FY 2007-08 State Entitlement

Basic Need	\$359,257,193
Less: Required Local Contribution	(88,989,480)
Less: Federal Impact Aid	(5,320,202)
Plus: Quality School Grant	<u>1,068,423</u>
State Entitlement	<b>\$266,015,934</b>

# Maximum Local Tax Limit

- State Maximum Local Contribution Allowed
  - Required Local Effort \$ 88,989,480
  - 23% of Basic Need 82,629,154
  - \$171,618,634
- Municipal Local Tax Cap \$169,197,819
- Variance between Max Allowed by State and Local Tax Cap \$ 2,420,815

# Municipality of Anchorage

## FY 2007-08 Local Tax Cap Computation

Tax for FY 2006-07		\$190,990,369
Less: Prior Year Debt Service Tax		<u>35,732,993</u>
Net Tax for General Fund		155,257,376
Adjustment:		
5-yr Average Population Increase	1.70%	
CPI-Anchorage Urban	3.20%	
		<u>7,607,611</u>
Basic Tax Limitation		162,864,987
Plus: O&M for Voter-Approved Facilities		2,043,299
New Construction/Property Improvement		<u>4,289,533</u>
Local Tax Cap - FY 2007-08 General Fund		\$169,197,819

# Municipal v. State Assessed 2006 Value

State Assessed Value	\$ 28,833,782,720
Municipal Assessed Value	<u>25,851,732,750</u>
Variance	\$ 2,982,049,970

State adjusts Municipal assessed value for:

- Adjusts for annual sales ratio for real property
- Adds Regional Native Housing Authority
- Adds Municipal optional exemptions (aircraft, boats, recreational equipment, motor vehicles, community purpose facilities - e.g., Red Cross, etc.)
- Excludes Municipal Utility Service (MUSA)

TABLE 1

## 2007 Municipalities: Class, Populations and Tax Types

Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Adak	Second Class City	146	No	NR	NR
Akiak	Second Class City	44	No*	NR	NR
Akiak	Second Class City	367	No	NR	NR
Akutan	Second Class City	741	No	No	1% Raw Fish Tax
Alakanuk	Second Class City	663	No	4%	No
Aleknagik	Second Class City	241	No	5%	5% Bed Tax
Aleutians East Borough	Second Class Borough	2,643	No	No	2% Raw Fish Tax
Allakaket	Second Class City	94	No	NR	NR
Ambler	Second Class City	277	No	NR	NR
Anaktuvuk Pass	Second Class City	299	No*	NR	NR
Municipality of Anchorage	Unified Home Rule	282,813	Yes	No	12% Bed Tx/ 8%Car Rental/67.4 mill Tobacco
Anderson	Second Class City	279	No	No	8% Utility Tax
Angoon	Second Class City	482	No	NR	NR
Aniak	Second Class City	512	No	2%	No
Anvik	Second Class City	88	No	No	No
Atka	Second Class City	73	No	No	2% Raw Fish Tax/ 10% Bed Tax
Atkasuk	Second Class City	237	No*	No	No
Barrow	First Class City	4,065	No*	NR	NR
Bethel	Second Class City	5,812	No	5%	3% Room/5% Alcohol/5% Gaming
Bettles	Second Class City	25	No	No	\$.02/gal. Fuel Transfer Tax
Brevig Mission	Second Class City	324	No	3%	No
Bristol Bay Borough	Second Class Borough	1,060	Yes	No	3% Raw Fish Tax/10% Bed Tax
Buckland	Second Class City	418	No	6%	No
Chefornak	Second Class City	460	No	2%	No
Chevak	Second Class City	908	No	NR	NR
Chignik	Second Class City	85	No	No	Landing 1% Salmon, 2% Other/1% Proc. Tax
Chuathbaluk	Second Class City	99	No	No	No
Clarks Point	Second Class City	69	No	NR	NR
Coffman Cove	Second Class City	162	No	No	No
Cold Bay	Second Class City	87	No	No	10% Bed Tax/\$.04/gal. Fuel Tax
Cordova	Home Rule City	2,211	Yes	6%	6% Bed Tax/6% Vehicle Rental Tax
Craig	First Class City	1,105	Yes	5%	6% Liquor Tax
Deering	Second Class City	138	No	3%	No
Delta Junction	Second Class City	1,039	No	No	No
Denali Borough	Home Rule Borough	1,795	No	No	Sev. Tax \$.05/yd gravel-\$.05 ton-coal; Bed Tax 7%
Dillingham	First Class City	2,397	Yes	6%	10% Bed & Liquor Tax/6% Gaming Tax
Diomedede	Second Class City	110	No	3%	No
Eagle	Second Class City	100	Yes	No	No
Eek	Second Class City	287	No	2%	No
Egegik	Second Class City	76	No	No	2% Raw Fish Tax
Ekwok	Second Class City	111	No	No	No
Elim	Second Class City	294	No	2%	No
Emmonak	Second Class City	757	No	3%	No
Fairbanks	Home Rule City	30,552	Yes	No	8% Bed Tax/ 5% Alcohol Tax/ 8% Tobacco Tax
Fairbanks North Star Borough	Second Class Borough	87,849	Yes	No	8% Bed Tax/ 5% Alcohol Tax/ 8% Tobacco Tax
False Pass	Second Class City	54	No	3%	6% Bed Tax
Fort Yukon	Second Class City	596	No	3%	No
Galena	First Class City	636	No	3%	No
Gambell	Second Class City	643	No	3%	No
Golovin	Second Class City	154	No	No	No
Goodnews Bay	Second Class City	242	No	No	No
Grayling	Second Class City	174	No	NR	NR
Gustavus	Second Class City	473	No	2%	4% Bed Tax
Haines Borough**	Home Rule Borough	2,241	Yes	5.5%	4% Bed Tax
Holy Cross	Second Class City	204	No	No	No
Homer	First Class City	5,454	Yes	4.50%	No

Note: Municipal populations are from the State Department of Labor

\*Indicates that City does not levy property tax, but Borough in which City is located does

\*\* The City of Haines and the Haines Borough consolidated in 2002, into a single Home Rule Government

Source: Alaska Taxable 2007, DCCED, State of Alaska

TABLE 1

## 2007 Municipalities: Class, Populations and Tax Types - continued

Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Hoonah	First Class City	829	No	NR	NR
Hooper Bay	Second Class City	1,157	No	4%	No
Houston	Second Class City	1,537	Yes*	2%	No
Hughes	Second Class City	68	No	No	No
Huslia	Second Class City	259	No	No	No
Hydaburg	First Class City	352	No	4%	No
Juneau, City & Borough of	Unified Home Rule	30,650	Yes	5%	7% Bed Tx/ 3% Liquor Tx/ \$.30 Pack Tobacco Tx
Kachemak	Second Class City	458	Yes	No	No
Take	First Class City	536	No	5%	No
Kaktovik	Second Class City	288	No*	No	No
Kaltag	Second Class City	199	No	No	No
Kasaan	Second Class City	59	No	No	No
Kenai	Home Rule City	6,864	Yes	3%	No
Kenai Peninsula Borough	Second Class Borough	51,350	Yes	2%	No
Ketchikan	Home Rule City	7,662	Yes	3.50%	7% Bed Tax
Ketchikan Gateway Borough	Second Class Borough	13,174	Yes	2.5%	4% Bed Tax
Kiana	Second Class City	401	No	NR	NR
King Cove	First Class City	807	No	4%	2% Fisheries Tax/Business impact tax-flat rate
Kivalina	Second Class City	391	No	NR	NR
Klawock	First Class City	776	No	5.50%	6% Bed Tax
Kobuk	Second Class City	135	No	NR	NR
Kodiak	Home Rule City	5,937	Yes	6%	5% Bed Tax
Kodiak Island Borough	Second Class Borough	13,506	Yes	No	10.5 mill Severance Tax/5% Bed Tax
Kotlik	Second Class City	611	No	3%	No
Kotzebue	Second Class City	3,104	No	6%	6% Bed Tax/ 6% Alcohol Tax
Koyuk	Second Class City	368	No	2%	NR
Koyukuk	Second Class City	88	No	No	No
Kupreanof	Second Class City	32	No	No	No
Kwethluk	Second Class City	693	No	5%	No
Lake & Peninsula Borough	Home Rule Borough	1,557	No	No	2% Raw Fish Tax/Guide Fees/6% Bed Tax
Larsen Bay	Second Class City	90	No*	3%	\$5 per day bed tax
Lower Kalskag	Second Class City	269	No	NR	NR
Manokotak	Second Class City	423	No	2%	No
Marshall	Second Class City	387	No	4%	No
Matanuska-Susitna Borough	Second Class Borough	77,174	Yes	No	5% Bed Tax, Tobacco Excise Tax 5.2%
McGrath	Second Class City	321	No	No	10% Bed Tax
Mekoryuk	Second Class City	217	No	2%	No
Mettlakatla	Federal Law	1,323	No	No	No
Mountain Village	Second Class City	796	No	3%	No
Napakiak	Second Class City	370	No	3%	No
Napaskiak	Second Class City	464	No	No	No
Nenana	Home Rule City	359	Yes	4%	Motor Vehicle Tax
New Stuyahok	Second Class City	472	No	No	No
Newhalen	Second Class City	167	No	No	No
Nightmute	Second Class City	237	No	2%	No
Nikolai	Second Class City	98	No	NR	NR
Nome	First Class City	3,540	Yes	5%	4% Bed Tax
Nondalton	Second Class City	196	No	3%	No
Noorvik	Second Class City	636	No	NR	NR
North Pole	Home Rule City	1,710	Yes	4%	No
North Slope Borough	Home Rule Borough	6,807	Yes	No	No
Northwest Arctic Borough	Home Rule Borough	7,334	No	No	No
Nuiqsut	Second Class City	417	No*	No	7% Bed Tax

Note: Municipal populations are from the State Department of Labor

\* Indicates that City does not levy property tax, but Borough in which City is located does

**TABLE 1**  
**2007 Municipalities: Class, Populations and Tax Types - continued**

Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Nulato	Second Class City	290	No	No	No
Nunam Iqua (Sheldon Point)	Second Class City	156	No	4%	No
Nunapitchuk	Second Class City	547	No	3%	No
Old Harbor	Second Class City	192	No*	3%	10% Bed Tax
Ouzinkie	Second Class City	193	No*	3%	No
Palmer	Home Rule City	5,574	Yes	3%	No
Pelican	First Class City	106	Yes	4%	10% Bed Tax
Petersburg	Home Rule City	3,129	Yes	6%	4% Bed Tax
Pilot Point	Second Class City	66	No	No	3% Raw Fish
Pilot Station	Second Class City	574	No	4%	No
Platinum	Second Class City	38	No	NR	NR
Point Hope	Second Class City	737	No*	3%	No
Port Alexander	Second Class City	64	No	4%	6% Bed Tax
Port Heiden	Second Class City	79	No	NR	NR
Port Lions	Second Class City	211	No*	No	5% Bed Tax
Quinhagak	Second Class City	648	No	3%	No
Ruby	Second Class City	183	No	NR	NR
Russian Mission	Second Class City	329	No	NR	NR
St. George	Second Class City	120	No	NR	NR
St. Mary's	First Class City	551	No	3%	Alcohol Use Tax 3%
St. Michael	Second Class City	446	No	NR	NR
Saint Paul	Second Class City	460	No	3%	Fish Tax 3%
Sand Point	First Class City	890	No	3%	7% Bed Tax/2% Raw Fish Tax
Savoonga	Second Class City	712	No	3%	No
Saxman	Second Class City	422	No*	3.5%	No
Scammon Bay	Second Class City	520	No	2%	No
Selawik	Second Class City	841	No	5%	No
Seldovia	First Class City	220	Yes	2%/4.5%	No
Seward	Home Rule City	2,627	Yes	4%	4% Bed Tax
Shageluk	Second Class City	124	No	No	No
Shaktolik	Second Class City	214	No	NR	NR
Shishmaref	Second Class City	615	No	NR	NR
Shungnak	Second Class City	260	No	2%	No
Sitka, City & Borough of	Unified Home Rule	8,833	Yes	5%/6%	6% Bed Tax/50 mill tobacco
Skagway	First Class City	854	Yes	4%	8% Bed Tax
Soldotna	First Class City	3,807	Yes	3%	No
Stebbins	Second Class City	612	No	3%	No
Tanana	First Class City	261	No	2%	No
Teller	Second Class City	258	No	3%	No
Tenakee Springs	Second Class City	109	No	2%	Bed Tax 6%
Thorne Bay	Second Class City	482	No	5%	No
Togiak	Second Class City	783	No	2%	2% Raw Fish Tax
Toksook Bay	Second Class City	598	No	2%	No
Unalakleet	Second Class City	727	No	5%	No
Unalaska	First Class City	3,940	Yes	2%	2% Raw Fish Tax/1% Capital Sales Tax/ 5% Bed
Upper Kalskag	Second Class City	271	No	No	No
Valdez	Home Rule City	3,690	Yes	No	6% Bed Tax
Wainwright	Second Class City	517	No*	No	No
Wales	Second Class City	139	No	NR	NR
Wasilla	First Class City	6,775	Yes	2.5%	No
White Mountain	Second Class City	224	No	1%	No
Whittier	Second Class City	189	Yes	3%	3% Passenger Trans. Tax
Wrangell	Home Rule City	1,911	Yes	7%	6% Bed Tax
Yakutat, City & Borough of	Home Rule Borough	634	Yes	4%	1% Raw Fish Tax/8% Bed & Car Rental Tx

Note: Municipal populations are from the State Department of Labor

\*Indicates that City does not levy property tax, but Borough in which City is located does

87 Municipalities (reporting) levy a General Sales Tax – Rates range from 1% to 7%

106 Municipalities (reporting) levy either a General Sales Tax, Special Tax (bed tax, fish tax, etc.) or a combination of the two

38 Municipalities (cities & boroughs) levy a property tax

60 Municipalities did not provide a report this year

12 Boroughs & 13 cities within boroughs, levy a property tax

13 Cities in the Unorganized Borough levy a property tax

Source: Alaska Taxable 2007, DCCED, State of Alaska

TABLE 3A

Attachment G

## 2007 Per Capita Tax Revenues

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax (Inc. Oil & Gas)	Sales Tax	Other Taxes	Total Taxes Reported	Population	Per Capita Revenue	**Per Capita Revenue City & Boro
North Slope Borough	\$ 202,780,117	\$ -	\$ -	\$ 202,780,117	6,807	\$ 29,790	
Valdez	\$ 31,339,779	\$ -	\$ 329,056	\$ 31,668,835	3,690	\$ 8,582	
Skagway	\$ 1,665,780	\$ 5,349,484	\$ 156,487	\$ 7,171,751	854	\$ 8,398	
Egegik	\$ -	\$ -	\$ 475,289	\$ 475,289	76	\$ 6,254	
Unalaska	\$ 4,172,856	\$ 6,297,674	\$ 7,369,347	\$ 17,839,877	3,940	\$ 4,528	
Pilot Point	\$ -	\$ -	\$ 257,712	\$ 257,712	66	\$ 3,905	
Whittier	\$ 259,659	\$ 258,102	\$ 118,244	\$ 636,005	189	\$ 3,365	
Bristol Bay Borough	\$ 1,856,837	\$ -	\$ 888,373	\$ 2,745,210	1,060	\$ 2,590	
Juneau, City & Borough of	\$ 36,807,600	\$ 36,475,000	\$ 2,373,500	\$ 75,656,100	30,650	\$ 2,468	
Haines Borough	\$ 2,444,177	\$ 2,456,567	\$ 79,890	\$ 4,980,634	2,241	\$ 2,223	
Saint Paul	\$ -	\$ 370,240	\$ 575,397	\$ 945,637	460	\$ 2,056	
King Cove	\$ -	\$ 1,506,588	\$ 87,500	\$ 1,594,088	807	\$ 1,975	
Cordova	\$ 1,604,465	\$ 2,605,167	\$ 153,401	\$ 4,363,033	2,211	\$ 1,973	
Soldotna*	\$ 644,962	\$ 6,807,184	\$ -	\$ 7,452,146	3,807	\$ 1,957	\$3,307
Yakutat, City & Borough of	\$ 341,790	\$ 724,824	\$ 154,229	\$ 1,220,843	634	\$ 1,926	
Dillingham	\$ 1,610,186	\$ 2,295,601	\$ 430,476	\$ 4,336,263	2,397	\$ 1,809	
Nome	\$ 2,088,225	\$ 4,200,942	\$ 90,819	\$ 6,379,986	3,540	\$ 1,802	
Wrangell	\$ 1,274,584	\$ 2,133,767	\$ 26,530	\$ 3,434,881	1,911	\$ 1,797	
North Pole*	\$ 796,529	\$ 2,266,932	\$ -	\$ 3,063,461	1,710	\$ 1,791	\$2,764
Seward*	\$ 847,875	\$ 3,518,435	\$ 310,570	\$ 4,676,880	2,627	\$ 1,780	\$3,130
Sitka, City & Borough of	\$ 4,935,960	\$ 9,800,634	\$ 908,076	\$ 15,644,670	8,833	\$ 1,771	
Ketchikan, City*	\$ 3,779,104	\$ 9,084,670	\$ 333,763	\$ 13,197,537	7,662	\$ 1,722	\$2,752
Petersburg	\$ 2,540,510	\$ 2,732,977	\$ 39,973	\$ 5,313,460	3,129	\$ 1,698	
Wasilla*	\$ 194,627	\$ 11,153,270	\$ -	\$ 11,347,897	6,775	\$ 1,675	\$2,837
Homer*	\$ 2,328,762	\$ 6,469,481	\$ -	\$ 8,798,243	5,454	\$ 1,613	\$2,963
Craig	\$ 421,982	\$ 1,232,048	\$ 97,222	\$ 1,751,252	1,105	\$ 1,585	
Anchorage	\$ 401,486,438	\$ -	\$ 41,440,692	\$ 442,927,130	282,813	\$ 1,566	
Kodiak, City*	\$ 632,495	\$ 8,136,785	\$ 133,781	\$ 8,903,061	5,937	\$ 1,500	\$2,305
Denali Borough	\$ -	\$ -	\$ 2,645,652	\$ 2,645,652	1,795	\$ 1,474	
Sand Point	\$ -	\$ 641,789	\$ 604,372	\$ 1,246,161	890	\$ 1,400	
Kenai Peninsula Borough	\$ 53,126,041	\$ 18,204,652	\$ -	\$ 71,330,693	51,350	\$ 1,389	
Seldovia*	\$ 172,913	\$ 128,976	\$ -	\$ 301,889	220	\$ 1,372	\$2,573
Aleutians East Borough	\$ -	\$ -	\$ 3,568,691	\$ 3,568,691	2,643	\$ 1,350	
Chignik	\$ -	\$ -	\$ 102,053	\$ 102,053	85	\$ 1,201	
Pelican	\$ 62,434	\$ 61,438	\$ 2,757	\$ 126,629	106	\$ 1,195	
Matanuska-Susitna Borough	\$ 83,888,758	\$ -	\$ 5,819,869	\$ 89,708,627	77,174	\$ 1,162	
Bethel	\$ -	\$ 5,782,218	\$ 594,727	\$ 6,376,945	5,812	\$ 1,097	
Nenana	\$ 211,616	\$ 151,428	\$ 7,826	\$ 370,870	359	\$ 1,033	
Ketchikan Gateway Borough	\$ 7,278,173	\$ 6,249,310	\$ 45,301	\$ 13,572,784	13,174	\$ 1,030	
Fairbanks North Star Borough	\$ 81,492,276	\$ -	\$ 4,020,096	\$ 85,512,372	87,849	\$ 973	
Kenai, City*	\$ 2,127,561	\$ 4,531,812	\$ -	\$ 6,659,373	6,864	\$ 970	\$2,320
Kotzebue	\$ -	\$ 2,790,336	\$ 83,335	\$ 2,873,671	3,104	\$ 926	
Palmer*	\$ 955,894	\$ 3,974,820	\$ -	\$ 4,930,714	5,574	\$ 885	\$1,982
Lake & Peninsula Borough	\$ -	\$ -	\$ 1,305,689	\$ 1,305,689	1,557	\$ 839	
Kodiak Island Borough	\$ 9,492,305	\$ -	\$ 1,385,556	\$ 10,877,861	13,506	\$ 805	
Mekoryuk	\$ -	\$ 170,502	\$ -	\$ 170,502	217	\$ 786	
Klawock	\$ -	\$ 540,791	\$ 1,272	\$ 542,063	776	\$ 699	
Cold Bay	\$ -	\$ -	\$ 59,726	\$ 59,726	87	\$ 687	
Akutan	\$ -	\$ -	\$ 420,784	\$ 420,784	741	\$ 568	
Aleknagik	\$ -	\$ 130,873	\$ 4,318	\$ 135,191	241	\$ 561	
Fairbanks, City*	\$ 11,633,056	\$ -	\$ 4,652,407	\$ 16,285,463	30,552	\$ 533	\$1,506
Thorne Bay	\$ -	\$ 250,000	\$ -	\$ 250,000	482	\$ 519	
Port Alexander	\$ -	\$ 27,510	\$ 2,806	\$ 30,316	64	\$ 474	
False Pass	\$ -	\$ 22,382	\$ -	\$ 22,382	54	\$ 414	
Atka	\$ -	\$ -	\$ 29,891	\$ 29,891	73	\$ 409	
Unalakleet	\$ -	\$ 269,125	\$ -	\$ 269,125	727	\$ 370	
Kake	\$ -	\$ 167,354	\$ 5,666	\$ 173,040	536	\$ 323	
Houston*	\$ 270,942	\$ 165,215	\$ -	\$ 436,157	1,537	\$ 284	\$1,446
Bettles	\$ -	\$ -	\$ 5,711	\$ 5,711	25	\$ 228	
Kachemak*	\$ 98,666	\$ -	\$ -	\$ 98,666	458	\$ 215	\$1,565
Hooper Bay	\$ -	\$ 233,507	\$ -	\$ 233,507	1,157	\$ 202	

Source: Alaska Taxable 2007, (State of Alaska, DCCED)

**TABLE 3A- continued**  
**2007 Per Capita Tax Revenues**

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax (Inc. Oil & Gas)	Sales Tax	Other Taxes	Total Taxes Reported	Population	Per Capita Revenue	**Per Capita Revenue City & Boro
Emmonak		\$ 146,648	-	\$ 146,648	757	\$ 194	
St. Mary's	\$ -	\$ 106,099	-	\$ 106,099	551	\$ 193	
Buckland	\$ -	\$ 71,469	-	\$ 71,469	418	\$ 171	
Anderson	\$ -	-	47,824	\$ 47,824	279	\$ 171	
Togiak	\$ -	\$ 84,181	48,376	\$ 132,557	783	\$ 169	
Galena	\$ -	\$ 97,811	-	\$ 97,811	636	\$ 154	
Tenakee Springs	\$ -	\$ 14,844	1,701	\$ 16,545	109	\$ 152	
Mountain Village	\$ -	\$ 114,449	-	\$ 114,449	796	\$ 144	
Point Hope	\$ -	\$ 104,421	-	\$ 104,421	737	\$ 142	
Marshall	\$ -	\$ 54,006	\$ -	\$ 54,006	387	\$ 140	
Selawik	\$ -	\$ 114,833	\$ -	\$ 114,833	841	\$ 137	
Quinhagak	\$ -	\$ 88,290	\$ -	\$ 88,290	648	\$ 136	
Kotlik	\$ -	\$ 78,313	\$ -	\$ 78,313	611	\$ 128	
Napakiak	\$ -	\$ 46,962	-	\$ 46,962	370	\$ 127	
Saxman	\$ -	\$ 50,914	\$ -	\$ 50,914	422	\$ 121	
Pilot Station	\$ -	\$ 68,734	\$ -	\$ 68,734	574	\$ 120	
Deering	\$ -	\$ 16,373	-	\$ 16,373	138	\$ 119	
Larsen Bay	\$ -	\$ 9,324	\$ 1,310	\$ 10,634	90	\$ 118	
Kwethluk	\$ -	\$ 81,374	\$ -	\$ 81,374	693	\$ 117	
Elim	\$ -	\$ 34,022	\$ -	\$ 34,022	294	\$ 116	
Gambell	\$ -	\$ 68,810	\$ -	\$ 68,810	643	\$ 107	
Old Harbor	\$ -	\$ 19,904	-	\$ 19,904	192	\$ 104	
Aniak	\$ -	\$ 52,719	\$ -	\$ 52,719	512	\$ 103	
Nuiqsut	\$ -	-	\$ 42,000	\$ 42,000	417	\$ 101	
Alakanuk	\$ -	\$ 57,463	\$ -	\$ 57,463	663	\$ 87	
Eek	\$ -	\$ 24,000	\$ -	\$ 24,000	287	\$ 84	
Diomede	\$ -	\$ 9,015	-	\$ 9,015	110	\$ 82	
Stebbins	\$ -	\$ 48,904	-	\$ 48,904	612	\$ 80	
Tanana	\$ -	\$ 20,314	\$ -	\$ 20,314	261	\$ 78	
Hydaburg	\$ -	\$ 27,011	-	\$ 27,011	352	\$ 77	
Toksook Bay	\$ -	\$ 45,421	\$ -	\$ 45,421	598	\$ 76	
Brevig Mission	\$ -	\$ 23,030	\$ -	\$ 23,030	324	\$ 71	
Koyuk	\$ -	\$ 25,776	-	\$ 25,776	368	\$ 70	
Manokotak	\$ -	\$ 27,952	\$ -	\$ 27,952	423	\$ 66	
Savoonga	\$ -	\$ 43,675	\$ -	\$ 43,675	712	\$ 61	
Ouzinkie*	\$ -	\$ 11,544	\$ -	\$ 11,544	193	\$ 60	\$899
Teller	\$ -	\$ 15,211	\$ -	\$ 15,211	258	\$ 59	
Chefornak	\$ -	\$ 27,000	\$ -	\$ 27,000	460	\$ 59	
Scammon Bay	\$ -	\$ 27,104	\$ -	\$ 27,104	520	\$ 52	
Sheldon Point (Nunam Iqua)	\$ -	\$ 7,825	\$ -	\$ 7,825	156	\$ 50	
McGrath	\$ -	-	\$ 15,039	\$ 15,039	321	\$ 47	
White Mountain	\$ -	\$ 9,842	\$ -	\$ 9,842	224	\$ 44	
Nunapituk	\$ -	\$ 16,645	\$ -	\$ 16,645	547	\$ 30	
Nightmute	\$ -	\$ 6,432	\$ -	\$ 6,432	237	\$ 27	
Shungnak	\$ -	\$ 2,875	\$ -	\$ 2,875	260	\$ 11	
Nondalton	\$ -	\$ 500	\$ -	\$ 500	196	\$ 3	
Average statewide per capita revenue (Excludes North Slope)						\$ 1,522	
Average statewide per capita revenue (Including North Slope)						\$ 1,809	