

Summary of Cost Increases to Various Entities under Senate Bills 207, 208, 209 and 210

(In millions)

FY17	PERS Rate Increase (See Table 1)	TRS Rate Increase (See Table 2)	Additional K-12 Funding (Fiscal Note: SB 207)	Property Tax Exemption (See Table 3)	Community Assistance (See Table 4)	Total Increased Cost	Effective Change in Formula Funding (From FY16)
	Rate Increase 2.50%	Rate Increase 6.44%	BSA Equivalent \$ 141	Reduce Exemption 50%	\$38m vs. \$38m		
Entity							
School Districts	\$ 8.1	\$ 45.6	\$ (36.6)	\$ -	\$ -	\$ 17.1	-1.4%
Municipalities	\$ 13.8	\$ -	\$ -	\$ (17.2)	\$ -	\$ (3.4)	
Other Employers	\$ 2.2	\$ 0.1	\$ -	\$ -	\$ -	\$ 2.3	
Net Cost to State	\$ (24.2)	\$ (45.7)	\$ 36.6	\$ (13.0)	\$ -	\$ (46.3)	
FY18	Rate Increase 1.00%	Rate Increase 1.00%	BSA Equivalent \$ -	Reduce Exemption 50%	\$30m vs. \$25.5m		
Entity							
School Districts	\$ 11.7	\$ 53.9	\$ (36.6)	\$ -	\$ -	\$ 29.0	-2.5%
Municipalities	\$ 20.0	\$ -	\$ -	\$ (17.2)	\$ (4.5)	\$ (1.8)	
Other Employers	\$ 3.2	\$ 0.0	\$ -	\$ -	\$ -	\$ 3.2	
Net Cost to State	\$ (34.9)	\$ (53.9)	\$ 36.6	\$ (13.0)	\$ 4.5	\$ (60.7)	
FY19	Rate Increase 1.00%	Rate Increase 1.00%	BSA Equivalent \$ -	Reduce Exemption 50%	\$30m vs. \$0		
Entity							
School Districts	\$ 15.5	\$ 62.7	\$ (36.6)	\$ -	\$ -	\$ 41.6	-3.5%
Municipalities	\$ 26.4	\$ -	\$ -	\$ (17.2)	\$ (30.0)	\$ (20.8)	
Other Employers	\$ 4.2	\$ 0.0	\$ -	\$ -	\$ -	\$ 4.3	
Net Cost to State	\$ (46.2)	\$ (62.7)	\$ 36.6	\$ (13.0)	\$ 30.0	\$ (55.3)	
FY20	Rate Increase 0.00%	Rate Increase 1.00%	BSA Equivalent \$ -	Reduce Exemption 50%	\$30m vs. \$0		
Entity							
School Districts	\$ 16.0	\$ 72.0	\$ (36.6)	\$ -	\$ -	\$ 51.3	-4.3%
Municipalities	\$ 27.2	\$ -	\$ -	\$ (17.2)	\$ (30.0)	\$ (20.0)	
Other Employers	\$ 4.4	\$ 0.1	\$ -	\$ -	\$ -	\$ 4.5	
Net Cost to State	\$ (47.6)	\$ (72.1)	\$ 36.6	\$ (13.0)	\$ 30.0	\$ (66.0)	
FY17 -- FY20	Rate Increase 4.50%	Rate Increase 9.44%	BSA Equivalent \$ -	Reduce Exemption 50%	\$30m vs. \$0		
Entity							
School Districts	\$ 51.4	\$ 234.1	\$ (146.5)	\$ -	\$ -	\$ 139.0	
Municipalities	\$ 87.5	\$ -	\$ -	\$ (69.0)	\$ (64.5)	\$ (46.0)	
Other Employers	\$ 14.0	\$ 0.3	\$ -	\$ -	\$ -	\$ 14.3	
Net Cost to State	\$ (152.9)	\$ (234.4)	\$ 146.5	\$ (52.0)	\$ 64.5	\$ (228.3)	

Notes:

Net savings from PERS and TRS rate increases assume that appropriations to state agencies cover the impact of increased rates.

A portion of the impact of PERS and TRS on state subdivisions is non-UGF fund sources.

Property Tax Exemption figures assume that municipalities maintain current levels of school support, but they could choose to increase school funding.

Table 1: Impact of Increasing the Cap on Employer Contribution Rates--PERS (\$ millions)										
Year	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Sum 17-24
PERS Rate Cap	22%									
Increase to PERS Rate Cap		2.50%	1.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
New PERS Employer Rate		24.50%	25.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	
PERS Payroll		2,396	2,470	2,542	2,617	2,696	2,778	2,862	2,949	
Current Projected PERS Assistance	126.5	99.2	113.8	126.8	141.0	145.5	150.8	156.9	164.3	1,098.4
Increased Employer Contributions	0	59.9	86.5	114.4	117.8	121.3	125.0	128.8	132.7	886.3
Cost Increase to State		35.7	51.5	68.2	70.2	72.3	74.5	76.8	79.1	528.2
Cost Increase to School Districts		8.1	11.7	15.5	16.0	16.5	17.0	17.5	18.0	120.4
Cost Increase to Local Government		13.8	20.0	26.4	27.2	28.0	28.9	29.8	30.7	204.8
Cost Increase to Other Employers		2.2	3.2	4.2	4.4	4.5	4.6	4.8	4.9	32.9
Revised State Assistance	126.5	39.3	27.3	12.4	23.2	24.2	25.8	28.2	31.6	212.1
										-
Net Cost to State		(24.2)	(34.9)	(46.2)	(47.6)	(49.0)	(50.5)	(52.0)	(53.6)	(358.1)
Note: Net cost to the state assumes that the legislature appropriates money to state agencies to pay for rate increases. If agencies absorb the increases, appropriations will fall by the amount shown on the "Increased Employer Contributions" line.										

Table 1a: Impact of an Increase in the PERS Rate Cap on Individual Employers								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PERS Employer Number	Employer Name	Estimated FY17 State Contribution on Behalf of Employer	FY17 Payroll	FY17 Impact	FY18 Impact	FY19 Impact	FY20 Impact	FY17-20 Total
			Increase in Rate Cap	2.50%	1.00%	1.00%	0.00%	
			Revised Rate Cap	24.50%	25.50%	26.50%	26.50%	
	STATE OF ALASKA AND COMPONENT UNITS SUBTOTAL	59,097,327	1,427,959,166	35,698,979	51,476,898	68,189,766	70,318,121	225,683,764
	SCHOOL DISTRICT SUBTOTAL	13,474,493	325,582,002	8,139,550	11,736,996	15,547,616	16,032,892	51,457,054
	CITIES, BOROUGHS AND MUNICIPALITIES SUBTOTAL	22,917,860	553,760,542	13,844,014	19,962,668	26,443,895	27,269,268	87,519,844
	OTHER SUBTOTAL	3,676,896	88,844,232	2,221,106	3,202,770	4,242,606	4,375,027	14,041,509
	TOTAL	99,166,576	2,396,145,942	59,903,649	86,379,333	114,423,882	117,995,307	378,702,171
	TOTAL NON-STATE	40,069,249	968,186,776	24,204,669	34,902,435	46,234,116	47,677,186	153,018,407
STATE OF ALASKA								
101	STATE OF ALASKA	52,862,676	1,277,312,291	31,932,807	46,046,187	60,995,880	62,899,698	201,874,572
113	UNIVERSITY OF ALASKA	5,139,361	124,181,557	3,104,539	4,476,656	5,930,079	6,115,171	19,626,444
152	ALASKA HOUSING FINANCE CORPORATION	977,199	23,611,891	590,297	851,192	1,127,546	1,162,739	3,731,774
299	ALASKA GASLINE DEVELOPMENT CORPORATION	118,092	2,853,427	71,336	102,864	136,261	140,514	450,974
	STATE OF ALASKA AND COMPONENT UNITS SUBTOTAL	59,097,327	1,427,959,166	35,698,979	51,476,898	68,189,766	70,318,121	225,683,764
		59.59%	59.59%	59.59%	59.59%	59.59%	59.59%	59.59%
SCHOOL DISTRICTS								
102	SOUTHWEST REGION SD	121,995	2,947,748	73,694	106,264	140,765	145,158	465,881
103	ANNETTE ISLAND SD	38,365	927,000	23,175	33,418	44,267	45,649	146,509
104	BERING STRAIT SD	390,895	9,445,142	236,129	340,491	451,037	465,115	1,492,770
105	CHATHAM SD	23,173	559,933	13,998	20,185	26,739	27,573	88,495
108	JUNEAU BOROUGH SD	542,335	13,104,347	327,609	472,402	625,776	645,308	2,071,095
110	MATANUSKA-SUSITNA BOROUGH SD	1,348,733	32,589,206	814,730	1,174,817	1,556,242	1,604,816	5,150,606
111	ANCHORAGE SD	4,133,840	99,885,297	2,497,132	3,600,793	4,769,853	4,918,731	15,786,509
112	COPPER RIVER SD	42,540	1,027,893	25,697	37,055	49,085	50,617	162,455
117	FAIRBANKS NORTH STAR BOROUGH SD	1,583,720	38,267,181	956,680	1,379,504	1,827,384	1,884,421	6,047,989
118	DENALI BOROUGH SD	53,788	1,299,670	32,492	46,852	62,064	64,001	205,408
121	CHUGACH SD	25,902	625,877	15,647	22,562	29,888	30,821	98,918
124	IDITAROD AREA SD	56,277	1,359,817	33,995	49,020	64,936	66,963	214,914
125	KUSPUK SD	58,214	1,406,607	35,165	50,707	67,170	69,267	222,309
133	SITKA BOROUGH SD	122,921	2,970,109	74,253	107,070	141,833	146,259	469,415
137	VALDEZ CITY SD	87,516	2,114,645	52,866	76,231	100,981	104,133	334,212
138	HOONAH CITY SD	33,050	798,594	19,965	28,789	38,135	39,326	126,215
141	GALENA CITY SD	168,907	4,081,277	102,032	147,127	194,894	200,978	645,031
146	WRANGELL PUBLIC SD	38,150	921,800	23,045	33,230	44,019	45,393	145,687
149	NOME CITY SD	88,490	2,138,165	53,454	77,079	102,104	105,291	337,929
153	LOWER YUKON SD	297,931	7,198,862	179,972	259,514	343,769	354,499	1,137,754
154	NORTHWEST ARCTIC BOROUGH SD	324,122	7,831,704	195,793	282,327	373,990	385,663	1,237,772
155	SOUTHEAST ISLAND SD	38,189	922,747	23,069	33,264	44,064	45,440	145,837
156	PRIBILOF SD	16,684	403,125	10,078	14,532	19,251	19,851	63,712
157	LOWER KUSKOKWIM SD	813,778	19,663,183	491,580	708,844	938,982	968,290	3,107,695
158	KODIAK ISLAND BOROUGH SD	270,500	6,536,052	163,401	235,620	312,118	321,860	1,032,999
159	YUKON FLATS SD	68,460	1,654,190	41,355	59,632	78,993	81,459	261,439
160	YUKON / KOYUKUK SD	103,408	2,498,641	62,466	90,074	119,318	123,043	394,901

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PERS Employer Number	Employer Name	Estimated FY17 State Contribution on Behalf of Employer	FY17 Payroll	FY17 Impact	FY18 Impact	FY19 Impact	FY20 Impact	FY17-20 Total
			Increase in Rate Cap	2.50%	1.00%	1.00%	0.00%	
			Revised Rate Cap	24.50%	25.50%	26.50%	26.50%	
161	NORTH SLOPE BOROUGH SD	516,059	12,469,453	311,736	449,515	595,458	614,043	1,970,752
162	ALEUTIAN REGION SD	5,371	129,774	3,244	4,678	6,197	6,391	20,510
164	LAKE AND PENINSULA BOROUGH SD	99,894	2,413,723	60,343	87,013	115,263	118,861	381,480
166	TANANA SD	6,628	160,154	4,004	5,773	7,648	7,887	25,312
168	HYDABURG CITY SD	8,209	198,345	4,959	7,150	9,472	9,767	31,348
177	KETCHIKAN GATEWAY BOROUGH SD	265,834	6,423,313	160,583	231,556	306,734	316,308	1,015,181
184	BRISTOL BAY BOROUGH SD	23,439	566,361	14,159	20,417	27,046	27,890	89,511
185	CORDOVA CITY SD	33,021	797,880	19,947	28,763	38,101	39,291	126,102
190	KENAI PENINSULA BOROUGH SD	867,540	20,962,231	524,056	755,673	1,001,016	1,032,260	3,313,005
195	YUPIIT SD	78,548	1,897,955	47,449	68,420	90,634	93,462	299,965
196	NENANA CITY SD	57,374	1,386,329	34,658	49,976	66,202	68,268	219,104
204	CRAIG CITY SD	37,559	907,536	22,688	32,716	43,338	44,691	143,433
205	DILLINGHAM CITY SD	70,682	1,707,869	42,697	61,567	81,556	84,102	269,923
209	UNALASKA CITY SD	48,760	1,178,189	29,455	42,473	56,262	58,018	186,208
211	KASHUNAMIUT SD	70,890	1,712,901	42,823	61,749	81,797	84,350	270,718
221	SAINT MARY'S SD	27,191	657,006	16,425	23,685	31,374	32,353	103,837
225	SKAGWAY CITY SD	11,285	272,682	6,817	9,830	13,021	13,428	43,096
228	PETERSBURG CITY SD	47,299	1,142,879	28,572	41,200	54,576	56,280	180,628
240	HAINES BOROUGH SD	36,907	891,779	22,294	32,148	42,585	43,915	140,942
244	ALEUTIANS EAST BOROUGH SD	48,014	1,160,150	29,004	41,823	55,401	57,130	183,357
246	DELTA/GREELY SD	87,705	2,119,203	52,980	76,396	101,199	104,358	334,932
251	KLAWOCK CITY SD	25,879	625,309	15,633	22,542	29,861	30,793	98,828
255	ALASKA GATEWAY SD	69,124	1,670,229	41,756	60,211	79,759	82,248	263,974
257	PELICAN CITY SD	3,120	75,396	1,885	2,718	3,600	3,713	11,916
264	YAKUTAT SD	13,581	328,156	8,204	11,830	15,671	16,160	51,864
265	KAKE CITY SD	22,696	548,389	13,710	19,769	26,187	27,005	86,671
	SCHOOL DISTRICT SUBTOTAL	13,474,493	325,582,002	8,139,550	11,736,996	15,547,616	16,032,892	35,424,162
		13.59%	13.59%	13.59%	13.59%	13.59%	13.59%	
CITIES, BOROUGHS AND MUNICIPALITIES								
208	Akutan	36,671	886,075	22,152	31,942	42,313	43,634	96,407
230	Aleutians East Borough	35,863	866,553	21,664	31,239	41,381	42,672	94,283
173	Anchorage	8,396,434	202,881,686	5,072,042	7,313,738	9,688,271	9,990,663	22,074,051
298	Aniak	2,875	69,461	1,737	2,504	3,317	3,421	7,558
243	Atka	5,830	140,863	3,522	5,078	6,727	6,937	15,326
171	Barrow	79,330	1,916,849	47,921	69,101	91,536	94,393	208,558
136	Bethel	281,807	6,809,249	170,231	245,469	325,164	335,313	740,864
144	Bristol Bay Borough	115,269	2,785,224	69,631	100,405	133,004	137,155	303,040
148	Cordova	136,758	3,304,460	82,611	119,123	157,799	162,724	359,534
186	Craig	70,450	1,702,260	42,557	61,365	81,289	83,826	185,210
282	Delta Junction	13,825	334,052	8,351	12,042	15,952	16,450	36,346
258	Denali Borough	19,043	460,140	11,504	16,588	21,973	22,659	50,064
178	Dillingham	133,826	3,233,604	80,840	116,569	154,415	159,235	351,824
271	Egegik	4,533	109,537	2,738	3,949	5,231	5,394	11,918
242	Elim	1,045	25,249	631	910	1,206	1,243	2,747
129	Fairbanks	405,959	9,809,117	245,228	353,612	468,418	483,038	1,067,257
116	Fairbanks North Star Borough	1,108,555	26,785,834	669,646	965,610	1,279,112	1,319,036	2,914,368

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PERS Employer Number	Employer Name	Estimated FY17 State Contribution on Behalf of Employer	FY17 Payroll	FY17 Impact	FY18 Impact	FY19 Impact	FY20 Impact	FY17-20 Total
			Increase in Rate Cap	2.50%	1.00%	1.00%	0.00%	
			Revised Rate Cap	24.50%	25.50%	26.50%	26.50%	
183	FORT YUKON	14,735	356,035	8,901	12,835	17,002	17,532	38,737
192	Galena	43,472	1,050,415	26,260	37,867	50,161	51,726	114,288
189	Haines Borough	109,631	2,649,008	66,225	95,495	126,499	130,447	288,219
215	Homer	289,910	7,005,046	175,126	252,527	334,514	344,955	762,167
199	Hoonah	52,630	1,271,693	31,792	45,844	60,728	62,623	138,364
235	Huslia	6,111	147,653	3,691	5,323	7,051	7,271	16,065
126	Juneau	1,613,789	38,993,716	974,843	1,405,695	1,862,079	1,920,198	4,242,617
260	Kachemak	1,137	27,476	687	990	1,312	1,353	2,989
237	Kaltag	1,616	39,058	976	1,408	1,865	1,923	4,250
115	Kenai	350,660	8,472,930	211,823	305,443	404,610	417,239	921,877
180	Kenai Peninsula Borough	917,734	22,175,059	554,376	799,395	1,058,932	1,091,984	2,412,704
181	Ketchikan	420,343	10,156,688	253,917	366,141	485,015	500,154	1,105,074
122	Ketchikan Gateway Borough	241,950	5,846,198	146,155	210,751	279,175	287,889	636,081
151	King Cove	46,722	1,128,933	28,223	40,697	53,910	55,593	122,831
227	Klawock	33,816	817,099	20,427	29,456	39,019	40,237	88,902
128	Kodiak	317,580	7,673,645	191,841	276,629	366,442	377,879	834,912
174	Kodiak Island Borough	145,761	3,522,010	88,050	126,966	168,188	173,437	383,204
140	Kotzebue	186,299	4,501,502	112,538	162,276	214,962	221,671	489,775
247	Lake & Peninsula Borough	13,525	326,799	8,170	11,781	15,606	16,093	35,557
109	MATANUSKA-SUSITNA BOROUGH	901,917	21,792,872	544,822	785,617	1,040,682	1,073,164	2,371,121
296	SKAGWAY	160,573	3,879,902	96,998	139,868	185,278	191,061	422,143
193	Nenana	-	-	-	-	-	-	-
139	Nome	145,220	3,508,937	87,723	126,495	167,563	172,793	381,781
191	North Pole	119,163	2,879,319	71,983	103,797	137,497	141,789	313,277
145	NORTH SLOPE BOROUGH	2,975,619	71,899,404	1,797,485	2,591,922	3,433,434	3,540,599	7,822,841
220	NORTHWEST ARCTIC BOROUGH	114,978	2,778,206	69,455	100,152	132,668	136,809	302,276
297	Nulato	8,355	201,882	5,047	7,278	9,641	9,941	21,965
134	Palmer	187,718	4,535,808	113,395	163,513	216,600	223,360	493,508
200	Pelican	4,650	112,350	2,809	4,050	5,365	5,533	12,224
143	Petersburg Borough	221,204	5,344,923	133,623	192,681	255,238	263,204	581,541
172	Saint Paul	72,851	1,760,285	44,007	63,457	84,059	86,683	191,524
176	Sand Point	52,860	1,277,242	31,931	46,044	60,993	62,896	138,967
198	Saxman	9,903	239,294	5,982	8,626	11,427	11,784	26,036
286	Seldovia	4,201	101,511	2,538	3,659	4,848	4,999	11,045
182	Seward	217,578	5,257,306	131,433	189,522	251,054	258,890	572,008
291	Shaktolik	1,530	36,979	924	1,333	1,766	1,821	4,023
120	Sitka	488,758	11,809,789	295,245	425,734	563,956	581,559	1,284,935
123	Soldotna	170,492	4,119,571	102,989	148,508	196,723	202,863	448,220
169	Tanana	5,448	131,645	3,291	4,746	6,286	6,483	14,323
206	Thorne Bay	17,961	433,986	10,850	15,645	20,724	21,371	47,219
280	Toksook Bay	707	17,073	427	615	815	841	1,858
249	Unalakleet	26,272	634,809	15,870	22,884	30,314	31,260	69,069
179	Unalaska	475,436	11,487,874	287,197	414,130	548,584	565,706	1,249,910
290	Upper Kalskag	2,086	50,415	1,260	1,817	2,407	2,483	5,485
107	Valdez	333,853	8,066,829	201,671	290,803	385,218	397,241	877,692
131	Wasilla	296,987	7,176,039	179,401	258,691	342,680	353,375	780,772
202	Whittier	44,181	1,067,544	26,689	38,484	50,979	52,570	116,152

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PERS Employer Number	Employer Name	Estimated FY17 State Contribution on Behalf of Employer	FY17 Payroll	FY17 Impact	FY18 Impact	FY19 Impact	FY20 Impact	FY17-20 Total
			Increase in Rate Cap	2.50%	1.00%	1.00%	0.00%	
			Revised Rate Cap	24.50%	25.50%	26.50%	26.50%	
135	Wrangell	168,235	4,065,024	101,626	146,541	194,118	200,177	442,285
248	Yakutat	33,628	812,549	20,314	29,292	38,802	40,013	88,407
	CITIES, BOROUGH AND MUNICIPALITIES SUBTOTAL	22,917,860	553,760,542	13,844,014	19,962,668	26,443,895	27,269,268	60,250,576
		23.11%	23.11%	23.11%	23.11%	23.11%	23.11%	
OTHER								
106	ALASKA MUNICIPAL LEAGUE	12,755	308,200	7,705	11,110	14,718	15,177	33,533
163	CORDOVA COMMUNITY MEDICAL CENTER	142,714	3,448,375	86,209	124,311	164,671	169,811	375,192
165	SITKA COMMUNITY HOSPITAL	457,762	11,060,817	276,520	398,734	528,191	544,677	1,203,445
167	SOUTHEAST REGIONAL RESOURCE CENTER	67,937	1,641,540	41,038	59,176	78,389	80,836	178,604
170	NORTH PACIFIC FISHERY MGMT COUNCIL	59,863	1,446,453	36,161	52,144	69,073	71,229	157,378
175	NOME JOINT UTILITY SYSTEM	44,513	1,075,556	26,889	38,773	51,361	52,964	117,023
187	PETERSBURG MEDICAL CENTER	229,335	5,541,380	138,535	199,763	264,619	272,879	602,916
203	ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY	96,458	2,330,692	58,267	84,020	111,298	114,772	253,585
218	SPECIAL EDUCATION SERVICE AGENCY	8,256	199,497	4,987	7,192	9,527	9,824	21,706
219	BARTLETT REGIONAL HOSPITAL	1,300,815	31,431,374	785,784	1,133,078	1,500,952	1,547,800	3,419,815
223	BRISTOL BAY RHA	76,587	1,850,571	46,264	66,712	88,371	91,129	201,347
224	COPPER RIVER BASIN RHA	26,581	642,280	16,057	23,154	30,671	31,628	69,882
262	COOK INLET HOUSING AUTHORITY	324,669	7,844,913	196,123	282,803	374,620	386,313	853,547
263	INTERIOR RHA	65,787	1,589,603	39,740	57,304	75,909	78,278	172,953
267	ALEUTIAN HOUSING AUTHORITY	55,226	1,334,413	33,360	48,105	63,723	65,712	145,188
270	BERING STRAITS RHA	73,379	1,773,038	44,326	63,917	84,668	87,311	192,911
275	ILISAGVIK COLLEGE	233,211	5,635,036	140,876	203,139	269,092	277,491	613,106
276	NORTH PACIFIC RIM HA	61,189	1,478,510	36,963	53,299	70,604	72,807	160,866
278	SAXMAN SEAPORT	-	-	-	-	-	-	-
279	TLINGIT-HAIDA RHA	144,411	3,489,378	87,234	125,790	166,629	171,830	379,653
281	BARANOF ISLAND HA	32,909	795,165	19,879	28,665	37,972	39,157	86,516
284	INTER-ISLAND FERRY AUTHORITY	50,363	1,216,922	30,423	43,869	58,112	59,926	132,404
288	NORTHWEST INUPIAT HOUSING AUTHORITY	45,777	1,106,090	27,652	39,874	52,819	54,468	120,345
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	66,401	1,604,429	40,111	57,839	76,617	79,008	174,566
	OTHER SUBTOTAL	3,676,896	88,844,232.39	2,221,106	3,202,770	4,242,606	4,375,027	9,666,482
		3.71%	3.71%	3.71%	3.71%	3.71%	3.71%	
Projections are based on data, assumptions, methods and plan provision as described in the June 30, 2014 PERS valuation report.								
Contributions were projected in total and allocated to each employer based on the FY15 projected payroll projected to FY17 payroll.								

Table 2: Impact of Increasing the Cap on TRS Employer Contribution Rates and of Additional K-12 Formula Funding under SB 207

(\$millions except BSA in actual \$)

BSA	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Start	\$ 5,880	\$ 5,930	\$ 6,071	\$ 6,071	\$ 6,071	\$ 6,071	\$ 6,071
BSA (or Equivalent non-formula) Increase		\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -
New Effective BSA	\$ 5,880	\$ 6,071	\$ 6,071	\$ 6,071	\$ 6,071	\$ 6,071	\$ 6,071

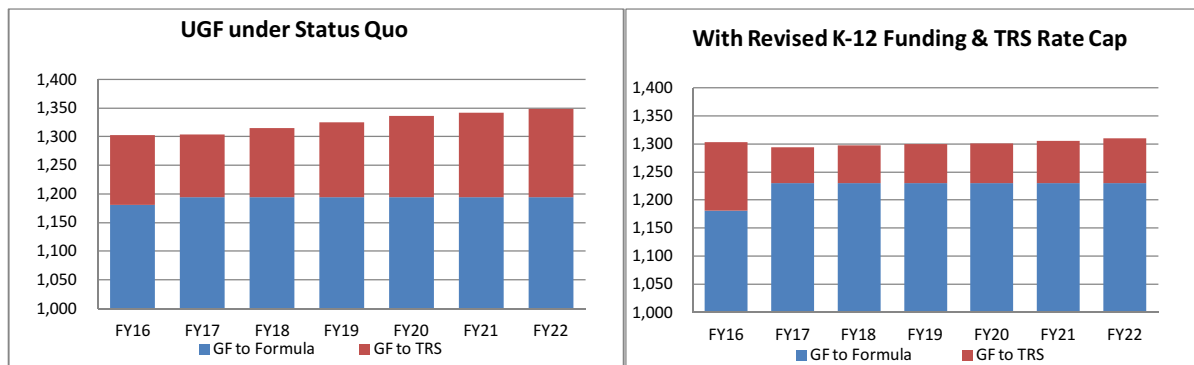
Foundation Formula	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Cost at \$5,930 BSA (millions)		1,194	1,194	1,194	1,194	1,194	1,194
Cost at Revised Formula (millions)	1,181	1,231	1,231	1,231	1,231	1,231	1,231
Cost Increase at Revised Formula	-	36.6	36.6	36.6	36.6	36.6	36.6

TRS Rate	FY16	FY17	FY18	FY19	FY20	FY21	FY22
FY17 Rate Cap	12.56%	12.56%					
Increase in Rate Cap		6.44%	1.00%	1.00%	1.00%	0.00%	0.00%
New Rate Cap	12.56%	19.00%	20.00%	21.00%	22.00%	22.00%	22.00%

TRS Assistance to Schools	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Projected School District Payroll	692	708	725	743	762	782	802
Status Quo: UGF to TRS (millions)	122	109	121	131	142	148	155
Revised UGF to TRS (millions)	122	64	67	69	70	74	79
Change in State Assistance	0	(46)	(54)	(63)	(72)	(74)	(76)

Impact on Schools	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Additional Foundation Funding		37	37	37	37	37	37
TRS Costs to Absorb		(46)	(54)	(63)	(72)	(74)	(76)
Net Impact		(9)	(17)	(26)	(35)	(37)	(39)
Effective Funding Level		1,185	1,177	1,168	1,159	1,157	1,155
Equivalent BSA Reduction (from FY17)		\$ (34)	\$ (66)	\$ (100)	\$ (136)	\$ (143)	\$ (150)
Percent Reduction from FY17		-0.7%	-1.4%	-2.2%	-3.0%	-3.1%	-3.3%
Funding Difference from FY16		4	(4)	(13)	(22)	(24)	(26)
Percent Reduction from FY16		0.3%	-0.4%	-1.1%	-1.9%	-2.0%	-2.2%

Impact on State UGF	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Current Funding for Education	1,181	1,194	1,194	1,194	1,194	1,194	1,194
Revised Funding for Education	1,181	1,231	1,231	1,231	1,231	1,231	1,231
Change in Education Funding	-	37	37	37	37	37	37
Current Funding for TRS Assistance	122	109	121	131	142	148	155
Revised Funding for TRS Assistance	122	64	67	69	70	74	79
Change in TRS Funding	-	(46)	(54)	(63)	(72)	(74)	(76)
Net Impact	-	(9)	(17)	(26)	(35)	(37)	(39)



Note: Formula increases and TRS rate increases are not allocated to school districts identically.

Note: Adjustments for payroll growth, deposits, additional DC deposits and other factors will require an actuarial analysis.

Note: An increase in Basic Need will increase allowable local contributions.

Table 3: Determining the Impact of Making Senior Property Tax Exemptions Optional

Community	A 2013 Assessed Value (Applies to FY15 Formula)	B Value of Property Subject to Senior Property Tax Exemption	C Increase in Required Local Effort if Formerly Exempt Property Becomes Taxable 0.00265	D FY15 Required Local Effort	E Allowable Voluntary Local Contributions	F Actual Voluntary Local Contributions	G Actual Voluntary Contributions as a % of Allowable Contributions	H Voluntary Contributions after Paying the Increased Required Local Effort in Column C	I Revised Voluntary Contributions as a % of Allowable Contributions	J Mill Rate	K Increased Tax Receipts by Reducing the Senior Tax Exemption	L Net Gain to Local Government (after Paying Required Local Effort to Schools)	M Net Gain to School District if Local Govt Gains go to School Districts	N State Gains via Reduction in K- 12 Formula Payments
ALEUTIANS EAST	232,210,400	0	0	615,358	1,355,393	239,224	18%	239,224	18%	-	0	0	0	0
ANCHORAGE	36,822,057,280	2,137,138,061	5,663,416	97,578,452	102,654,183	102,634,548	100%	96,971,132	94%	14.70	15,707,965	10,044,549	4,381,133	5,663,416
BRISTOL BAY	313,136,900	3,554,400	9,419	829,813	626,274	579,303	92%	569,884	91%	13.00	23,104	13,684	4,265	9,419
CORDOVA	305,272,290	15,787,700	41,837	808,972	1,073,350	938,486	87%	896,649	84%	11.53	91,016	49,179	7,341	41,837
CRAIG	129,140,800	5,692,590	15,085	342,223	1,294,109	270,565	21%	255,480	20%	6.00	17,078	1,992	(13,093)	15,085
DENALI	249,144,600	0	0	660,233	1,780,559	1,548,567	87%	1,548,567	87%	-	0	0	0	0
DILLINGHAM	206,017,600	11,096,300	29,405	545,947	1,721,720	754,053	44%	724,648	42%	13.00	72,126	42,721	13,316	29,405
FAIRBANKS	10,501,572,030	679,059,476	1,799,508	27,829,166	36,321,620	22,076,834	61%	20,277,326	56%	13.46	4,568,712	2,769,205	969,697	1,799,508
GALENA	30,368,700	0	0	80,477	5,758,675	790,273	14%	790,273	14%	-	0	0	0	0
HAINES	383,343,200	32,951,509	87,321	1,015,859	920,938	542,062	59%	454,741	49%	10.47	172,501	85,180	(2,142)	87,321
HOONAH	73,446,500	0	0	194,633	612,169	434,021	71%	434,021	71%	-	0	0	0	0
HYDABURG	15,320,600	0	0	40,600	382,471	147,716	39%	147,716	39%	-	0	0	0	0
JUNEAU	4,892,381,900	243,715,531	645,846	12,964,812	12,098,037	12,062,088	100%	11,416,242	94%	10.76	1,311,190	665,343	19,497	645,846
KAKE	28,725,900	0	0	76,124	510,542	30,296	6%	30,296	6%	-	0	0	0	0
KENAI	8,910,264,290	591,717,200	1,568,051	23,612,200	24,394,368	20,401,325	84%	18,833,274	77%	8.86	2,621,307	1,053,257	(514,794)	1,568,051
KETCHIKAN	1,674,745,500	125,951,300	333,771	4,438,076	6,365,708	3,460,924	54%	3,127,153	49%	5.00	314,878	(18,893)	0	333,771
KLAWOCK	54,109,700	0	0	143,391	663,508	106,609	16%	106,609	16%	-	0	0	0	0
KODIAK	1,515,554,400	78,980,700	209,299	4,016,219	7,409,197	6,889,381	93%	6,680,082	90%	10.75	424,521	215,222	5,924	209,299
LAKE AND PENINSULA	142,926,600	0	0	378,755	2,266,802	343,669	15%	343,669	15%	-	0	0	0	0
MAT-SU	9,804,746,930	784,136,014	2,077,960	25,982,579	42,976,254	25,309,141	59%	23,231,181	54%	9.98	3,914,407	1,836,447	(241,514)	2,077,960
NENANA	29,288,300	1,800,233	4,771	77,614	1,724,667	75,994	4%	71,223	4%	12.00	10,801	6,031	1,260	4,771
NOME	378,886,400	12,466,385	33,036	1,004,049	2,250,930	1,038,831	46%	1,005,795	45%	11.00	68,565	35,529	2,493	33,036
NORTH SLOPE /2	19,302,423,290	9,537,000	25,273	13,412,099	38,604,847	22,546,677	58%	22,521,404	58%	18.50	88,217	62,944	37,671	25,273
NORTHWEST ARCTIC	744,522,600	0	0	1,972,985	9,396,691	2,126,016	23%	2,126,016	23%	-	0	0	0	0
PELICAN	12,131,300	1,057,500	2,802	32,148	98,583	7,405	8%	4,603	5%	7.00	3,701	899	(1,904)	2,802
PETERSBURG	322,571,500	36,140,686	95,773	854,814	1,613,907	945,186	59%	849,413	53%	11.18	202,026	106,254	10,481	95,773
SAINT MARY'S	13,336,300	0	0	35,341	891,975	51,871	6%	51,871	6%	-	0	0	0	0
SITKA	1,162,987,200	74,965,865	198,660	3,081,916	3,982,696	2,201,846	55%	2,003,186	50%	6.00	224,898	26,238	(172,421)	198,660
SKAGWAY /2	343,739,500	10,487,033	27,791	525,411	687,479	663,147	96%	635,356	92%	7.00	36,705	8,914	(18,877)	27,791
TANANA	9,311,300	0	0	24,675	264,515	10,707	4%	10,707	4%	-	0	0	0	0
UNALASKA	562,628,000	3,370,538	8,932	1,490,964	1,400,151	1,353,019	97%	1,344,087	96%	10.50	17,695	8,763	(169)	8,932
VALDEZ /2	3,050,015,630	18,244,100	48,347	3,425,807	6,100,031	5,439,597	89%	5,391,250	88%	20.00	182,441	134,094	85,747	48,347
WRANGELL	204,671,000	24,891,704	65,963	542,378	946,483	125,422	13%	59,459	6%	12.75	158,685	92,722	26,759	65,963
YAKUTAT	74,661,300	4,899,083	12,983	197,852	367,609	269,148	73%	256,165	70%	8.00	19,596	6,614	(6,369)	12,983
TOTALS	\$102,495,659,740	\$4,907,640,908	\$13,005,248	\$228,831,942	\$319,516,441	\$236,413,951		\$223,408,703			\$30,252,136	\$17,246,887	\$4,594,302	\$13,005,248

/2 Required local effort is limited to 45% of Basic Need of the preceding year. Allowable excess is 2 mills.

Table 4: Community Assistance: Comparison Between Status Quo and a Program with a \$30 million Base

		Status Quo			Community Assistance			Difference		
(In Thousands)		FY17	FY18	FY19	FY17	FY18	FY19	FY17	FY18	FY19
To Cities and Boroughs:		\$ 35,366.52	\$ 23,089.9	\$ -	\$ 34,169.8	\$ 26,108.3	\$ 26,108.3	\$ (1,196.73)	\$ 3,018.41	\$ 26,108.33
Unincorporated Communities Outside Boroughs:		\$ 1,836.38	\$ 1,475.0	\$ -	\$ 2,456.4	\$ 2,295.9	\$ 2,295.9	\$ 620.03	\$ 820.89	\$ 2,295.87
Unincorporated Communities in Boroughs:		\$ 1,019.10	\$ 916.4	\$ -	\$ 1,595.8	\$ 1,595.8	\$ 1,595.8	\$ 576.70	\$ 679.40	\$ 1,595.80
Total Revenue Sharing Payments:		\$ 38,222.0	\$ 25,481.3	\$ -	\$ 38,222.0	\$ 30,000.0	\$ 30,000.0	\$ -	\$ 4,518.67	\$ 30,000.00
Community	2015 EST Population	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment	FY17 Difference	FY18 Difference	FY19 Difference
Anchorage	298,908	\$ 9,238,164	\$ 4,697,075	\$ -	\$ 5,654,530	\$ 2,310,377	\$ 2,310,377	\$ (3,583,634)	\$ (2,386,698)	\$ 2,310,377
Matanuska-Susitna Borough	83,479	\$ 2,739,518	\$ 1,454,997	\$ -	\$ 1,829,142	\$ 895,187	\$ 895,187	\$ (910,376)	\$ (559,809)	\$ 895,187
Fairbanks North Star Borough	64,391	\$ 2,169,131	\$ 1,172,607	\$ -	\$ 1,498,701	\$ 778,301	\$ 778,301	\$ (670,429)	\$ (394,306)	\$ 778,301
Kenai Peninsula Borough	37,613	\$ 1,368,951	\$ 776,451	\$ -	\$ 1,035,135	\$ 614,325	\$ 614,325	\$ (333,816)	\$ (162,126)	\$ 614,325
Juneau	33,277	\$ 1,300,583	\$ 767,303	\$ -	\$ 1,056,073	\$ 683,773	\$ 683,773	\$ (244,510)	\$ (83,530)	\$ 683,773
Fairbanks	32,116	\$ 1,020,890	\$ 530,127	\$ -	\$ 651,974	\$ 292,664	\$ 292,664	\$ (368,915)	\$ (237,464)	\$ 292,664
Sitka	8,929	\$ 573,016	\$ 407,097	\$ -	\$ 634,574	\$ 534,677	\$ 534,677	\$ 61,558	\$ 127,581	\$ 534,677
Wasilla	8,468	\$ 314,241	\$ 180,276	\$ -	\$ 242,593	\$ 147,854	\$ 147,854	\$ (71,647)	\$ (32,422)	\$ 147,854
Ketchikan	8,277	\$ 308,533	\$ 177,451	\$ -	\$ 239,287	\$ 146,685	\$ 146,685	\$ (69,246)	\$ (30,766)	\$ 146,685
Kenai	7,229	\$ 277,217	\$ 161,947	\$ -	\$ 221,144	\$ 140,267	\$ 140,267	\$ (56,072)	\$ (21,679)	\$ 140,267
Kodiak Island Borough	6,782	\$ 447,660	\$ 320,334	\$ -	\$ 501,406	\$ 425,530	\$ 425,530	\$ 53,747	\$ 105,196	\$ 425,530
Kodiak	6,288	\$ 249,098	\$ 148,025	\$ -	\$ 204,854	\$ 134,505	\$ 134,505	\$ (44,244)	\$ (13,520)	\$ 134,505
Bethel	6,205	\$ 246,618	\$ 146,797	\$ -	\$ 203,418	\$ 133,997	\$ 133,997	\$ (43,200)	\$ (12,801)	\$ 133,997
Palmer	6,135	\$ 244,526	\$ 145,762	\$ -	\$ 202,206	\$ 133,568	\$ 133,568	\$ (42,320)	\$ (12,194)	\$ 133,568
Homer	5,153	\$ 215,182	\$ 131,234	\$ -	\$ 185,206	\$ 127,555	\$ 127,555	\$ (29,976)	\$ (3,679)	\$ 127,555
Ketchikan Gateway Borough	5,088	\$ 397,040	\$ 295,272	\$ -	\$ 472,081	\$ 415,157	\$ 415,157	\$ 75,041	\$ 119,884	\$ 415,157
Barrow	4,868	\$ 206,665	\$ 127,018	\$ -	\$ 180,272	\$ 125,809	\$ 125,809	\$ (26,393)	\$ (1,208)	\$ 125,809
Unalaska	4,605	\$ 198,807	\$ 123,127	\$ -	\$ 175,719	\$ 124,199	\$ 124,199	\$ (23,087)	\$ 1,072	\$ 124,199
Soldotna	4,319	\$ 190,260	\$ 118,896	\$ -	\$ 170,768	\$ 122,448	\$ 122,448	\$ (19,492)	\$ 3,552	\$ 122,448
Valdez	4,011	\$ 181,057	\$ 114,339	\$ -	\$ 165,436	\$ 120,562	\$ 120,562	\$ (15,620)	\$ 6,222	\$ 120,562
Nome	3,819	\$ 175,319	\$ 111,499	\$ -	\$ 162,112	\$ 119,386	\$ 119,386	\$ (13,207)	\$ 7,887	\$ 119,386
Kotzebue	3,267	\$ 158,824	\$ 103,332	\$ -	\$ 152,556	\$ 116,006	\$ 116,006	\$ (6,268)	\$ 12,673	\$ 116,006
Petersburg Borough	3,179	\$ 339,995	\$ 267,030	\$ -	\$ 439,033	\$ 403,467	\$ 403,467	\$ 99,038	\$ 136,436	\$ 403,467
North Slope Borough	2,870	\$ 330,761	\$ 262,459	\$ -	\$ 433,684	\$ 401,575	\$ 401,575	\$ 102,923	\$ 139,116	\$ 401,575
Seward	2,740	\$ 143,077	\$ 95,536	\$ -	\$ 143,433	\$ 112,779	\$ 112,779	\$ 357	\$ 17,243	\$ 112,779
Haines Borough	2,493	\$ 380,696	\$ 311,882	\$ -	\$ 523,157	\$ 495,266	\$ 495,266	\$ 142,462	\$ 183,384	\$ 495,266
Wrangell	2,442	\$ 379,172	\$ 311,127	\$ -	\$ 522,275	\$ 494,954	\$ 494,954	\$ 143,103	\$ 183,827	\$ 494,954
Dillingham	2,386	\$ 132,498	\$ 90,299	\$ -	\$ 137,305	\$ 110,611	\$ 110,611	\$ 4,807	\$ 20,312	\$ 110,611
Cordova	2,321	\$ 130,556	\$ 89,337	\$ -	\$ 136,180	\$ 110,213	\$ 110,213	\$ 5,624	\$ 20,876	\$ 110,213
North Pole	2,138	\$ 125,088	\$ 86,630	\$ -	\$ 133,012	\$ 109,092	\$ 109,092	\$ 7,924	\$ 22,462	\$ 109,092
Houston	2,096	\$ 123,833	\$ 86,008	\$ -	\$ 132,285	\$ 108,835	\$ 108,835	\$ 8,452	\$ 22,827	\$ 108,835
Denali Borough	1,564	\$ 291,735	\$ 243,138	\$ -	\$ 411,075	\$ 393,577	\$ 393,577	\$ 119,340	\$ 150,439	\$ 393,577

Community	2015 EST Population	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment		FY17 Total Payment	FY18 Total Payment	FY19 Total Payment		FY17 Difference	FY18 Difference	FY19 Difference
Metlakatla	1,472	\$ 105,186	\$ 76,777	\$ -		\$ 121,482	\$ 105,014	\$ 105,014		\$ 16,296	\$ 28,237	\$ 105,014
Hooper Bay	1,210	\$ 97,357	\$ 72,901	\$ -		\$ 116,947	\$ 103,409	\$ 103,409		\$ 19,590	\$ 30,509	\$ 103,409
Craig	1,180	\$ 96,461	\$ 72,457	\$ -		\$ 116,428	\$ 103,226	\$ 103,226		\$ 19,967	\$ 30,769	\$ 103,226
Delta Junction	1,100	\$ 94,070	\$ 71,274	\$ -		\$ 115,043	\$ 102,736	\$ 102,736		\$ 20,972	\$ 31,462	\$ 102,736
Skagway	1,040	\$ 276,077	\$ 235,386	\$ -		\$ 402,004	\$ 390,368	\$ 390,368		\$ 125,927	\$ 154,983	\$ 390,368
Chevak	1,023	\$ 91,769	\$ 70,134	\$ -		\$ 113,710	\$ 102,264	\$ 102,264		\$ 21,940	\$ 32,130	\$ 102,264
Northwest Arctic Borough	942	\$ 273,149	\$ 233,936	\$ -		\$ 400,307	\$ 389,768	\$ 389,768		\$ 127,159	\$ 155,832	\$ 389,768
Akutan	933	\$ 89,080	\$ 68,803	\$ -		\$ 112,152	\$ 101,713	\$ 101,713		\$ 23,072	\$ 32,910	\$ 101,713
Lake & Peninsula Borough	931	\$ 272,820	\$ 233,773	\$ -		\$ 400,117	\$ 389,701	\$ 389,701		\$ 127,297	\$ 155,928	\$ 389,701
Mountain Village	902	\$ 88,154	\$ 68,344	\$ -		\$ 111,615	\$ 101,523	\$ 101,523		\$ 23,461	\$ 33,179	\$ 101,523
King Cove	900	\$ 88,094	\$ 68,315	\$ -		\$ 111,580	\$ 101,511	\$ 101,511		\$ 23,487	\$ 33,196	\$ 101,511
Togiak	888	\$ 87,735	\$ 68,137	\$ -		\$ 111,373	\$ 101,438	\$ 101,438		\$ 23,637	\$ 33,301	\$ 101,438
Bristol Bay Borough	887	\$ 271,505	\$ 233,122	\$ -		\$ 399,355	\$ 389,432	\$ 389,432		\$ 127,850	\$ 156,309	\$ 389,432
Selawik	873	\$ 87,287	\$ 67,915	\$ -		\$ 111,113	\$ 101,346	\$ 101,346		\$ 23,826	\$ 33,431	\$ 101,346
Sand Point	860	\$ 86,899	\$ 67,723	\$ -		\$ 110,888	\$ 101,266	\$ 101,266		\$ 23,989	\$ 33,543	\$ 101,266
Emmonak	827	\$ 85,912	\$ 67,235	\$ -		\$ 110,317	\$ 101,064	\$ 101,064		\$ 24,404	\$ 33,829	\$ 101,064
Klawock	820	\$ 85,703	\$ 67,131	\$ -		\$ 110,195	\$ 101,021	\$ 101,021		\$ 24,492	\$ 33,890	\$ 101,021
Kwethluk	793	\$ 84,896	\$ 66,732	\$ -		\$ 109,728	\$ 100,856	\$ 100,856		\$ 24,832	\$ 34,124	\$ 100,856
Hoonah	783	\$ 84,598	\$ 66,584	\$ -		\$ 109,555	\$ 100,795	\$ 100,795		\$ 24,957	\$ 34,211	\$ 100,795
Quinhagak	745	\$ 83,462	\$ 66,022	\$ -		\$ 108,897	\$ 100,562	\$ 100,562		\$ 25,435	\$ 34,540	\$ 100,562
Unalakleet	745	\$ 83,462	\$ 66,022	\$ -		\$ 108,897	\$ 100,562	\$ 100,562		\$ 25,435	\$ 34,540	\$ 100,562
Savoonga	723	\$ 82,805	\$ 65,696	\$ -		\$ 108,516	\$ 100,427	\$ 100,427		\$ 25,712	\$ 34,731	\$ 100,427
Point Hope	711	\$ 82,446	\$ 65,519	\$ -		\$ 108,308	\$ 100,354	\$ 100,354		\$ 25,862	\$ 34,835	\$ 100,354
Alakanuk	708	\$ 82,356	\$ 65,474	\$ -		\$ 108,257	\$ 100,335	\$ 100,335		\$ 25,900	\$ 34,861	\$ 100,335
Gambell	698	\$ 82,058	\$ 65,326	\$ -		\$ 108,083	\$ 100,274	\$ 100,274		\$ 26,026	\$ 34,948	\$ 100,274
Kotlik	645	\$ 80,474	\$ 64,542	\$ -		\$ 107,166	\$ 99,950	\$ 99,950		\$ 26,692	\$ 35,407	\$ 99,950
Noorvik	638	\$ 80,265	\$ 64,439	\$ -		\$ 107,045	\$ 99,907	\$ 99,907		\$ 26,780	\$ 35,468	\$ 99,907
Pilot Station	625	\$ 79,876	\$ 64,246	\$ -		\$ 106,820	\$ 99,827	\$ 99,827		\$ 26,943	\$ 35,581	\$ 99,827
Toksook Bay	622	\$ 79,787	\$ 64,202	\$ -		\$ 106,768	\$ 99,809	\$ 99,809		\$ 26,981	\$ 35,607	\$ 99,809
Kake	620	\$ 79,727	\$ 64,172	\$ -		\$ 106,733	\$ 99,797	\$ 99,797		\$ 27,006	\$ 35,624	\$ 99,797
Stebbins	618	\$ 79,667	\$ 64,143	\$ -		\$ 106,698	\$ 99,784	\$ 99,784		\$ 27,031	\$ 35,642	\$ 99,784
Yakutat	613	\$ 263,318	\$ 229,069	\$ -		\$ 394,612	\$ 387,754	\$ 387,754		\$ 131,294	\$ 158,685	\$ 387,754
Nunapitchuk	588	\$ 78,771	\$ 63,699	\$ -		\$ 106,179	\$ 99,601	\$ 99,601		\$ 27,409	\$ 35,902	\$ 99,601
Shishmaref	574	\$ 78,352	\$ 63,492	\$ -		\$ 105,937	\$ 99,515	\$ 99,515		\$ 27,585	\$ 36,023	\$ 99,515
Fort Yukon	564	\$ 78,053	\$ 63,344	\$ -		\$ 105,764	\$ 99,454	\$ 99,454		\$ 27,710	\$ 36,110	\$ 99,454
Saint Mary's	561	\$ 77,964	\$ 63,299	\$ -		\$ 105,712	\$ 99,435	\$ 99,435		\$ 27,748	\$ 36,136	\$ 99,435
Scammon Bay	561	\$ 77,964	\$ 63,299	\$ -		\$ 105,712	\$ 99,435	\$ 99,435		\$ 27,748	\$ 36,136	\$ 99,435
Wainwright	557	\$ 77,844	\$ 63,240	\$ -		\$ 105,642	\$ 99,411	\$ 99,411		\$ 27,798	\$ 36,171	\$ 99,411
Gustavus	533	\$ 77,127	\$ 62,885	\$ -		\$ 105,227	\$ 99,264	\$ 99,264		\$ 28,100	\$ 36,379	\$ 99,264
Aniak	532	\$ 77,097	\$ 62,870	\$ -		\$ 105,210	\$ 99,258	\$ 99,258		\$ 28,112	\$ 36,387	\$ 99,258
Thorne Bay	510	\$ 76,440	\$ 62,545	\$ -		\$ 104,829	\$ 99,123	\$ 99,123		\$ 28,389	\$ 36,578	\$ 99,123

Community	2015 EST Population	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment	FY17 Difference	FY18 Difference	FY19 Difference
New Stuyahok	503	\$ 76,231	\$ 62,441	\$ -	\$ 104,708	\$ 99,080	\$ 99,080	\$ 28,477	\$ 36,639	\$ 99,080
Galena	484	\$ 75,663	\$ 62,160	\$ -	\$ 104,379	\$ 98,964	\$ 98,964	\$ 28,716	\$ 36,803	\$ 98,964
Kachemak	483	\$ 75,633	\$ 62,146	\$ -	\$ 104,361	\$ 98,958	\$ 98,958	\$ 28,728	\$ 36,812	\$ 98,958
Manokotak	482	\$ 75,603	\$ 62,131	\$ -	\$ 104,344	\$ 98,952	\$ 98,952	\$ 28,741	\$ 36,821	\$ 98,952
Buckland	463	\$ 75,035	\$ 61,850	\$ -	\$ 104,015	\$ 98,835	\$ 98,835	\$ 28,980	\$ 36,986	\$ 98,835
Marshall	462	\$ 75,005	\$ 61,835	\$ -	\$ 103,998	\$ 98,829	\$ 98,829	\$ 28,992	\$ 36,994	\$ 98,829
Nuiqsut	446	\$ 74,527	\$ 61,598	\$ -	\$ 103,721	\$ 98,731	\$ 98,731	\$ 29,194	\$ 37,133	\$ 98,731
Napaskiak	444	\$ 74,468	\$ 61,569	\$ -	\$ 103,686	\$ 98,719	\$ 98,719	\$ 29,219	\$ 37,150	\$ 98,719
Cheforak	433	\$ 74,139	\$ 61,406	\$ -	\$ 103,496	\$ 98,651	\$ 98,651	\$ 29,357	\$ 37,246	\$ 98,651
Saint Michael	428	\$ 73,989	\$ 61,332	\$ -	\$ 103,409	\$ 98,621	\$ 98,621	\$ 29,420	\$ 37,289	\$ 98,621
Saint Paul	427	\$ 73,960	\$ 61,317	\$ -	\$ 103,392	\$ 98,615	\$ 98,615	\$ 29,432	\$ 37,298	\$ 98,615
Angoon	426	\$ 73,930	\$ 61,302	\$ -	\$ 103,375	\$ 98,609	\$ 98,609	\$ 29,445	\$ 37,306	\$ 98,609
Kiana	425	\$ 73,900	\$ 61,287	\$ -	\$ 103,357	\$ 98,603	\$ 98,603	\$ 29,458	\$ 37,315	\$ 98,603
Brevig Mission	415	\$ 73,601	\$ 61,140	\$ -	\$ 103,184	\$ 98,541	\$ 98,541	\$ 29,583	\$ 37,402	\$ 98,541
Saxman	413	\$ 73,541	\$ 61,110	\$ -	\$ 103,150	\$ 98,529	\$ 98,529	\$ 29,608	\$ 37,419	\$ 98,529
Kivalina	412	\$ 73,511	\$ 61,095	\$ -	\$ 103,132	\$ 98,523	\$ 98,523	\$ 29,621	\$ 37,428	\$ 98,523
Hydaburg	402	\$ 73,213	\$ 60,947	\$ -	\$ 102,959	\$ 98,462	\$ 98,462	\$ 29,747	\$ 37,514	\$ 98,462
Anaktuvuk Pass	393	\$ 72,944	\$ 60,814	\$ -	\$ 102,803	\$ 98,407	\$ 98,407	\$ 29,860	\$ 37,592	\$ 98,407
Akiak	380	\$ 72,555	\$ 60,622	\$ -	\$ 102,578	\$ 98,327	\$ 98,327	\$ 30,023	\$ 37,705	\$ 98,327
Nenana	380	\$ 72,555	\$ 60,622	\$ -	\$ 102,578	\$ 98,327	\$ 98,327	\$ 30,023	\$ 37,705	\$ 98,327
Napakiaik	379	\$ 72,525	\$ 60,607	\$ -	\$ 102,561	\$ 98,321	\$ 98,321	\$ 30,036	\$ 37,714	\$ 98,321
Eek	348	\$ 71,599	\$ 60,148	\$ -	\$ 102,024	\$ 98,131	\$ 98,131	\$ 30,425	\$ 37,983	\$ 98,131
Elim	340	\$ 71,360	\$ 60,030	\$ -	\$ 101,886	\$ 98,082	\$ 98,082	\$ 30,526	\$ 38,052	\$ 98,082
Russian Mission	334	\$ 71,181	\$ 59,941	\$ -	\$ 101,782	\$ 98,045	\$ 98,045	\$ 30,601	\$ 38,104	\$ 98,045
Koyuk	333	\$ 71,151	\$ 59,926	\$ -	\$ 101,765	\$ 98,039	\$ 98,039	\$ 30,614	\$ 38,113	\$ 98,039
McGrath	327	\$ 70,971	\$ 59,838	\$ -	\$ 101,661	\$ 98,002	\$ 98,002	\$ 30,689	\$ 38,165	\$ 98,002
Huslia	326	\$ 70,942	\$ 59,823	\$ -	\$ 101,644	\$ 97,996	\$ 97,996	\$ 30,702	\$ 38,173	\$ 97,996
Shungnak	290	\$ 69,866	\$ 59,290	\$ -	\$ 101,020	\$ 97,776	\$ 97,776	\$ 31,155	\$ 38,486	\$ 97,776
Nightmute	285	\$ 69,716	\$ 59,216	\$ -	\$ 100,934	\$ 97,745	\$ 97,745	\$ 31,217	\$ 38,529	\$ 97,745
Lower Kalskag	284	\$ 69,686	\$ 59,202	\$ -	\$ 100,916	\$ 97,739	\$ 97,739	\$ 31,230	\$ 38,538	\$ 97,739
Ambler	277	\$ 69,477	\$ 59,098	\$ -	\$ 100,795	\$ 97,696	\$ 97,696	\$ 31,318	\$ 38,598	\$ 97,696
Adak	275	\$ 69,418	\$ 59,068	\$ -	\$ 100,761	\$ 97,684	\$ 97,684	\$ 31,343	\$ 38,616	\$ 97,684
Shaktoolik	274	\$ 69,388	\$ 59,054	\$ -	\$ 100,743	\$ 97,678	\$ 97,678	\$ 31,356	\$ 38,624	\$ 97,678
Goodnews Bay	267	\$ 69,178	\$ 58,950	\$ -	\$ 100,622	\$ 97,635	\$ 97,635	\$ 31,444	\$ 38,685	\$ 97,635
Kaktovik	262	\$ 69,029	\$ 58,876	\$ -	\$ 100,536	\$ 97,604	\$ 97,604	\$ 31,507	\$ 38,728	\$ 97,604
Teller	261	\$ 68,999	\$ 58,861	\$ -	\$ 100,518	\$ 97,598	\$ 97,598	\$ 31,519	\$ 38,737	\$ 97,598
Whittier	253	\$ 68,760	\$ 58,743	\$ -	\$ 100,380	\$ 97,549	\$ 97,549	\$ 31,620	\$ 38,806	\$ 97,549
Atkasuk	248	\$ 68,611	\$ 58,669	\$ -	\$ 100,293	\$ 97,519	\$ 97,519	\$ 31,683	\$ 38,850	\$ 97,519
Aleknagik	246	\$ 68,551	\$ 58,639	\$ -	\$ 100,259	\$ 97,506	\$ 97,506	\$ 31,708	\$ 38,867	\$ 97,506
Nulato	236	\$ 68,252	\$ 58,491	\$ -	\$ 100,086	\$ 97,445	\$ 97,445	\$ 31,833	\$ 38,954	\$ 97,445
Upper Kalskag	234	\$ 68,192	\$ 58,462	\$ -	\$ 100,051	\$ 97,433	\$ 97,433	\$ 31,858	\$ 38,971	\$ 97,433

Community	2015 EST Population	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment		FY17 Total Payment	FY18 Total Payment	FY19 Total Payment		FY17 Difference	FY18 Difference	FY19 Difference
Old Harbor	228	\$ 68,013	\$ 58,373	\$ -		\$ 99,947	\$ 97,396	\$ 97,396		\$ 31,934	\$ 39,023	\$ 97,396
Seldovia	226	\$ 67,953	\$ 58,343	\$ -		\$ 99,912	\$ 97,384	\$ 97,384		\$ 31,959	\$ 39,040	\$ 97,384
Mekoryuk	222	\$ 67,834	\$ 58,284	\$ -		\$ 99,843	\$ 97,359	\$ 97,359		\$ 32,009	\$ 39,075	\$ 97,359
Anderson	217	\$ 67,684	\$ 58,210	\$ -		\$ 99,757	\$ 97,329	\$ 97,329		\$ 32,072	\$ 39,118	\$ 97,329
Tanana	217	\$ 67,684	\$ 58,210	\$ -		\$ 99,757	\$ 97,329	\$ 97,329		\$ 32,072	\$ 39,118	\$ 97,329
Nunam Iqua	210	\$ 67,475	\$ 58,107	\$ -		\$ 99,635	\$ 97,286	\$ 97,286		\$ 32,160	\$ 39,179	\$ 97,286
Coffman Cove	199	\$ 67,147	\$ 57,944	\$ -		\$ 99,445	\$ 97,219	\$ 97,219		\$ 32,298	\$ 39,275	\$ 97,219
Newhalen	196	\$ 67,057	\$ 57,900	\$ -		\$ 99,393	\$ 97,200	\$ 97,200		\$ 32,336	\$ 39,301	\$ 97,200
Ruby	191	\$ 66,907	\$ 57,826	\$ -		\$ 99,306	\$ 97,170	\$ 97,170		\$ 32,399	\$ 39,344	\$ 97,170
White Mountain	187	\$ 66,788	\$ 57,766	\$ -		\$ 99,237	\$ 97,145	\$ 97,145		\$ 32,449	\$ 39,379	\$ 97,145
Golovin	185	\$ 66,728	\$ 57,737	\$ -		\$ 99,203	\$ 97,133	\$ 97,133		\$ 32,474	\$ 39,396	\$ 97,133
Kaltag	178	\$ 66,519	\$ 57,633	\$ -		\$ 99,081	\$ 97,090	\$ 97,090		\$ 32,562	\$ 39,457	\$ 97,090
Grayling	176	\$ 66,459	\$ 57,604	\$ -		\$ 99,047	\$ 97,078	\$ 97,078		\$ 32,588	\$ 39,474	\$ 97,078
Holy Cross	175	\$ 66,429	\$ 57,589	\$ -		\$ 99,030	\$ 97,072	\$ 97,072		\$ 32,600	\$ 39,483	\$ 97,072
Port Lions	174	\$ 66,399	\$ 57,574	\$ -		\$ 99,012	\$ 97,065	\$ 97,065		\$ 32,613	\$ 39,491	\$ 97,065
Ouzinkie	172	\$ 66,340	\$ 57,545	\$ -		\$ 98,978	\$ 97,053	\$ 97,053		\$ 32,638	\$ 39,509	\$ 97,053
Wales	171	\$ 66,310	\$ 57,530	\$ -		\$ 98,960	\$ 97,047	\$ 97,047		\$ 32,650	\$ 39,517	\$ 97,047
Allakaket	169	\$ 66,250	\$ 57,500	\$ -		\$ 98,926	\$ 97,035	\$ 97,035		\$ 32,676	\$ 39,535	\$ 97,035
Nondalton	152	\$ 65,742	\$ 57,249	\$ -		\$ 98,631	\$ 96,931	\$ 96,931		\$ 32,889	\$ 39,682	\$ 96,931
Kobuk	148	\$ 65,623	\$ 57,190	\$ -		\$ 98,562	\$ 96,906	\$ 96,906		\$ 32,940	\$ 39,717	\$ 96,906
Chuathbaluk	145	\$ 65,533	\$ 57,145	\$ -		\$ 98,510	\$ 96,888	\$ 96,888		\$ 32,977	\$ 39,743	\$ 96,888
Tenakee Springs	142	\$ 65,443	\$ 57,101	\$ -		\$ 98,458	\$ 96,870	\$ 96,870		\$ 33,015	\$ 39,769	\$ 96,870
Deering	135	\$ 65,234	\$ 56,997	\$ -		\$ 98,337	\$ 96,827	\$ 96,827		\$ 33,103	\$ 39,829	\$ 96,827
Port Heiden	114	\$ 64,607	\$ 56,687	\$ -		\$ 97,974	\$ 96,698	\$ 96,698		\$ 33,367	\$ 40,012	\$ 96,698
Ekwok	110	\$ 64,487	\$ 56,627	\$ -		\$ 97,904	\$ 96,674	\$ 96,674		\$ 33,417	\$ 40,046	\$ 96,674
Egegik	104	\$ 64,308	\$ 56,539	\$ -		\$ 97,800	\$ 96,637	\$ 96,637		\$ 33,493	\$ 40,098	\$ 96,637
Pelican	101	\$ 64,218	\$ 56,494	\$ -		\$ 97,748	\$ 96,618	\$ 96,618		\$ 33,530	\$ 40,124	\$ 96,618
Koyukuk	96	\$ 64,069	\$ 56,420	\$ -		\$ 97,662	\$ 96,588	\$ 96,588		\$ 33,593	\$ 40,168	\$ 96,588
Chignik	95	\$ 64,039	\$ 56,405	\$ -		\$ 97,645	\$ 96,582	\$ 96,582		\$ 33,606	\$ 40,176	\$ 96,582
Diomedede	94	\$ 64,009	\$ 56,391	\$ -		\$ 97,627	\$ 96,576	\$ 96,576		\$ 33,618	\$ 40,185	\$ 96,576
Akhiok	90	\$ 63,889	\$ 56,331	\$ -		\$ 97,558	\$ 96,551	\$ 96,551		\$ 33,669	\$ 40,220	\$ 96,551
Hughes	89	\$ 63,859	\$ 56,317	\$ -		\$ 97,541	\$ 96,545	\$ 96,545		\$ 33,681	\$ 40,228	\$ 96,545
Nikolai	87	\$ 63,800	\$ 56,287	\$ -		\$ 97,506	\$ 96,533	\$ 96,533		\$ 33,706	\$ 40,246	\$ 96,533
Kasaan	86	\$ 63,770	\$ 56,272	\$ -		\$ 97,489	\$ 96,527	\$ 96,527		\$ 33,719	\$ 40,254	\$ 96,527
Larsen Bay	85	\$ 63,740	\$ 56,257	\$ -		\$ 97,471	\$ 96,521	\$ 96,521		\$ 33,732	\$ 40,263	\$ 96,521
Saint George	82	\$ 63,650	\$ 56,213	\$ -		\$ 97,420	\$ 96,502	\$ 96,502		\$ 33,769	\$ 40,289	\$ 96,502
Eagle	79	\$ 63,561	\$ 56,169	\$ -		\$ 97,368	\$ 96,484	\$ 96,484		\$ 33,807	\$ 40,315	\$ 96,484
Cold Bay	78	\$ 63,531	\$ 56,154	\$ -		\$ 97,350	\$ 96,478	\$ 96,478		\$ 33,819	\$ 40,324	\$ 96,478
Anvik	77	\$ 63,501	\$ 56,139	\$ -		\$ 97,333	\$ 96,472	\$ 96,472		\$ 33,832	\$ 40,332	\$ 96,472
Pilot Point	76	\$ 63,471	\$ 56,124	\$ -		\$ 97,316	\$ 96,465	\$ 96,465		\$ 33,845	\$ 40,341	\$ 96,465
False Pass	73	\$ 63,381	\$ 56,080	\$ -		\$ 97,264	\$ 96,447	\$ 96,447		\$ 33,882	\$ 40,367	\$ 96,447

Community	2015 EST Population	FY17 Total Payment	FY18 Total Payment	FY19 Total Payment		FY17 Total Payment	FY18 Total Payment	FY19 Total Payment		FY17 Difference	FY18 Difference	FY19 Difference
Shageluk	71	\$ 63,322	\$ 56,050	\$ -		\$ 97,229	\$ 96,435	\$ 96,435		\$ 33,907	\$ 40,384	\$ 96,435
Atka	68	\$ 63,232	\$ 56,006	\$ -		\$ 97,177	\$ 96,416	\$ 96,416		\$ 33,945	\$ 40,410	\$ 96,416
Port Alexander	62	\$ 63,053	\$ 55,917	\$ -		\$ 97,073	\$ 96,380	\$ 96,380		\$ 34,021	\$ 40,462	\$ 96,380
Platinum	60	\$ 62,993	\$ 55,888	\$ -		\$ 97,039	\$ 96,367	\$ 96,367		\$ 34,046	\$ 40,480	\$ 96,367
Clark's Point	52	\$ 62,754	\$ 55,769	\$ -		\$ 96,900	\$ 96,318	\$ 96,318		\$ 34,146	\$ 40,549	\$ 96,318
Edna Bay	47	\$ 62,604	\$ 55,695	\$ -		\$ 96,814	\$ 96,288	\$ 96,288		\$ 34,209	\$ 40,592	\$ 96,288
Aleutians East Borough	39	\$ 246,165	\$ 220,577	\$ -		\$ 384,675	\$ 384,239	\$ 384,239		\$ 138,510	\$ 163,662	\$ 384,239
Kupreanof	20	\$ 61,798	\$ 55,296	\$ -		\$ 96,346	\$ 96,122	\$ 96,122		\$ 34,549	\$ 40,827	\$ 96,122
Bettles	11	\$ 61,529	\$ 55,163	\$ -		\$ 96,190	\$ 96,067	\$ 96,067		\$ 34,662	\$ 40,905	\$ 96,067

Table 4a: Summary--FY17 Local Government Gains from Changes to the Community Assistance Program, Local Option on Property Tax Exemptions, and PERS Employer Contribution Rates

Community	Community Assistance	Gain from Property Tax Exemption	Cost of PERS Rate Increase	Total Change	Net Losses Only
		50%	2.50%		
Municipalities					
Adak	31,343			31,343	-
Akhiok	33,669			33,669	-
Akiak	30,023			30,023	-
Akutan	23,071		(22,152)	919	-
Alakanuk	25,899			25,899	-
Aleknagik	31,707			31,707	-
Aleutians East Borough	138,510		(21,664)	116,846	-
Allakaket	32,675			32,675	-
Ambler	31,318			31,318	-
Anaktuvuk Pass	29,859			29,859	-
Anchorage	(3,583,987)	15,707,965	(5,072,042)	7,051,935	-
Anderson	32,072			32,072	-
Angoon	29,444			29,444	-
Aniak	28,112		(1,737)	26,375	-
Anvik	33,832			33,832	-
Atka	33,945		(3,522)	30,424	-
Atkasuk	31,682			31,682	-
Barrow	(26,399)		(47,921)	(74,320)	(74,320)
Bethel	(43,208)		(170,231)	(213,439)	(213,439)
Bettles	34,662			34,662	-
Brevig Mission	29,583			29,583	-
Bristol Bay Borough	127,849	23,104	(69,631)	81,322	-
Buckland	28,979			28,979	-
Chefornak	29,356			29,356	-
Chevak	21,939			21,939	-
Chignik	33,606			33,606	-
Chuathbaluk	32,977			32,977	-
Clark's Point	34,146			34,146	-
Coffman Cove	32,298			32,298	-
Cold Bay	33,819			33,819	-
Cordova	5,621	91,016	(82,611)	14,026	-
Craig	19,965	17,078	(42,557)	(5,513)	(5,513)
Deering	33,103			33,103	-
Delta Junction	20,971		(8,351)	12,620	-
Denali Borough	119,338		(11,504)	107,834	-
Dillingham	4,804	72,126	(80,840)	(3,910)	(3,910)
Diomede	33,618			33,618	-
Eagle	33,807			33,807	-
Edna Bay	34,209			34,209	-
Eek	30,425			30,425	-
Egegik	33,493		(2,738)	30,754	-
Ekwok	33,417			33,417	-

Community	Community Assistance	Gain from Property Tax Exemption	Cost of PERS Rate Increase	Total Change	Net Losses Only
Elim	30,526		(631)	29,894	-
Emmonak	24,403			24,403	-
Fairbanks	(368,953)		(245,228)	(614,181)	(614,181)
Fairbanks North Star Borough	(670,506)	4,568,712	(669,646)	3,228,561	-
False Pass	33,882			33,882	-
Fort Yukon	27,710		(8,901)	18,809	-
Galena	28,715		(26,260)	2,455	-
Gambell	26,025			26,025	-
Golovin	32,474			32,474	-
Goodnews Bay	31,443			31,443	-
Grayling	32,587			32,587	-
Gustavus	28,099			28,099	-
Haines Borough	142,459	172,501	(66,225)	248,735	-
Holy Cross	32,600			32,600	-
Homer	(29,982)		(175,126)	(205,108)	(205,108)
Hoonah	24,956		(31,792)	(6,836)	(6,836)
Hooper Bay	19,588			19,588	-
Houston	8,450			8,450	-
Hughes	33,681			33,681	-
Huslia	30,702		(3,691)	27,010	-
Hydaburg	29,746			29,746	-
Juneau	(244,549)	1,311,190	(974,843)	91,798	-
Kachemak	28,728		(687)	28,041	-
Kake	27,006			27,006	-
Kaktovik	31,506			31,506	-
Kaltag	32,562		(976)	31,586	-
Kasaan	33,719			33,719	-
Kenai	(56,081)		(211,823)	(267,904)	(267,904)
Kenai Peninsula Borough	(333,860)	2,621,307	(554,376)	1,733,071	-
Ketchikan	(69,256)		(253,917)	(323,173)	(323,173)
Ketchikan Gateway Borough	75,035	314,878	(146,155)	243,758	-
Kiana	29,457			29,457	-
King Cove	23,485		(28,223)	(4,738)	(4,738)
Kivalina	29,620			29,620	-
Klawock	24,491		(20,427)	4,064	-
Kobuk	32,939			32,939	-
Kodiak	(44,251)		(191,841)	(236,092)	(236,092)
Kodiak Island Borough	53,739	424,521	(88,050)	390,210	-
Kotlik	26,691			26,691	-
Kotzebue	(6,272)		(112,538)	(118,809)	(118,809)
Koyuk	30,614			30,614	-
Koyukuk	33,593			33,593	-
Kupreanof	34,549			34,549	-
Kwethluk	24,831			24,831	-
Lake & Peninsula Borough	127,296		(8,170)	119,126	-
Larsen Bay	33,731			33,731	-
Lower Kalskag	31,230			31,230	-
Manokotak	28,740			28,740	-
Marshall	28,992			28,992	-
Matanuska-Susitna Borough	(910,475)	3,914,407	(544,822)	2,459,111	-

Community	Community Assistance	Gain from Property Tax Exemption	Cost of PERS Rate Increase	Total Change	Net Losses Only
McGrath	30,689			30,689	-
Mekoryuk	32,009			32,009	-
Metlakatla	16,294			16,294	-
Mountain Village	23,460			23,460	-
Napakiak	30,035			30,035	-
Napaskiak	29,218			29,218	-
Nenana	30,023	10,801	-	40,824	-
New Stuyahok	28,476			28,476	-
Newhalen	32,336			32,336	-
Nightmute	31,217			31,217	-
Nikolai	33,706			33,706	-
Nome	(13,211)	88,217	(87,723)	(12,718)	(12,718)
Nondalton	32,889			32,889	-
Noorvik	26,779			26,779	-
North Pole	7,922		(71,983)	(64,061)	(64,061)
North Slope Borough	102,919	88,217	(1,797,485)	(1,606,349)	(1,606,349)
Northwest Arctic Borough	127,157		(69,455)	57,702	-
Nuiqsut	29,193			29,193	-
Nulato	31,833		(5,047)	26,786	-
Nunam Iqua	32,160			32,160	-
Nunapitchuk	27,408			27,408	-
Old Harbor	31,934			31,934	-
Ouzinkie	32,638			32,638	-
Palmer	(42,327)		(113,395)	(155,723)	(155,723)
Pelican	33,530	3,701	(2,809)	34,423	-
Petersburg Borough	99,035	202,026	(133,623)	167,438	-
Pilot Point	33,845			33,845	-
Pilot Station	26,943			26,943	-
Platinum	34,046			34,046	-
Point Hope	25,862			25,862	-
Port Alexander	34,021			34,021	-
Port Heiden	33,367			33,367	-
Port Lions	32,613			32,613	-
Quinhagak	25,434			25,434	-
Ruby	32,399			32,399	-
Russian Mission	30,601			30,601	-
Saint George	33,769			33,769	-
Saint Mary's	27,747			27,747	-
Saint Michael	29,419			29,419	-
Saint Paul	29,432		(44,007)	(14,575)	(14,575)
Sand Point	23,988		(31,931)	(7,943)	(7,943)
Savoonga	25,711			25,711	-
Saxman	29,608		(5,982)	23,626	-
Scammon Bay	27,747			27,747	-
Selawik	23,825			23,825	-
Seldovia	31,959		(2,538)	29,421	-
Seward	353		(131,433)	(131,079)	(131,079)
Shageluk	33,907			33,907	-
Shaktolik	31,355		(924)	30,431	-
Shishmaref	27,584			27,584	-

Community	Community Assistance	Gain from Property Tax Exemption	Cost of PERS Rate Increase	Total Change	Net Losses Only
Shungnak	31,154			31,154	-
Sitka	61,547	224,898	(295,245)	(8,800)	(8,800)
Skagway	125,925	36,705	(96,998)	65,632	-
Soldotna	(19,497)		(102,989)	(122,487)	(122,487)
Stebbins	27,031			27,031	-
Tanana	32,072		(3,291)	28,781	-
Teller	31,519			31,519	-
Tenakee Springs	33,015			33,015	-
Thorne Bay	28,388		(10,850)	17,539	-
Togiak	23,636			23,636	-
Toksook Bay	26,980		(427)	26,554	-
Unalakleet	25,434		(15,870)	9,564	-
Unalaska	(23,093)	17,695	(287,197)	(292,594)	(292,594)
Upper Kalskag	31,858		(1,260)	30,598	-
Valdez	(15,625)	182,441	(201,671)	(34,855)	(34,855)
Wainwright	27,798			27,798	-
Wales	32,650			32,650	-
Wasilla	(71,657)		(179,401)	(251,058)	(251,058)
White Mountain	32,449			32,449	-
Whittier	31,619	1,930	(26,689)	6,861	-
Wrangell	143,100	158,685	(101,626)	200,159	-
Yakutat	131,294	19,596	(20,314)	130,576	-
Subtotal	(1,197,577)	30,273,718	(13,844,014)	15,232,127	(4,776,266)

Unorganized Borough

Akiachak	(11,963)				
Alatna Tribal	4,655				
Arctic Village	835				
Atmautluak	(2,637)				
Beaver	3,514				
Big Salt	4,680				
Birch Creek	4,655				
Central	3,167				
Chalkyitsik	3,341				
Chenega Bay	3,911				
Chistochina	3,142				
Chitina	2,621				
Circle	2,324				
Copper Center	(1,694)				
Crooked Creek	2,944				
Deltana	(8,446)				
Dot Lake	3,638				
Dry Creek	2,993				
Eagle Village	3,589				
Elfin Cove	4,209				
Four Mile Road	4,531				
Gakona	215				
Glennallen	(6,407)				
Gold Sand Acres	4,680				
Gulkana	2,423				

Community	Community Assistance	Gain from Property Tax Exemption	Cost of PERS Rate Increase	Total Change	Net Losses Only
Hollis	2,497				
Hyder	3,266				
Kasigluk	(10,103)				
Kenny Lake	(2,389)				
Kipnuk	(11,442)				
Klawock Lake	4,209				
Klukwan	2,993				
Koliganek	(330)				
Kongiganak	(7,176)				
Kwigillingok	(4,051)				
Lime Village	4,481				
Manley Hot Springs	2,076				
McCarthy	4,556				
Mentasta	2,324				
Minto	91				
Naukati Bay	2,646				
Nelchina/Mendeltna	2,671				
Newtok	(4,522)				
Northway	(33)				
Oscarville	3,837				
Paxson	4,680				
Pitka's Point	2,299				
Point Baker	4,680				
Port Protection	3,961				
Rampart	4,506				
Silver Springs	2,497				
Slana	2,026				
Sleetmute	2,745				
Stevens Village	4,333				
Stony River	4,382				
Takotna	3,737				
Tanacross	2,621				
Tatitlek	2,869				
Tazlina	(1,099)				
Tetlin	2,522				
Tok	(25,927)				
Tolsona	4,606				
Tuluksak	(4,026)				
Tuntutuliak	(5,564)				
Tununak	(4,497)				
Twin Hills	3,241				
Venetie	612				
Whale Pass	4,159				
Whitestone	2,844				
Subtotal	52,729	-			

TOTAL (1,144,848) 30,273,718 (13,844,014) 15,232,127

Table 5: Summary--FY17 School District Gains from Changes to TRS and PERS Employer Contribution Rates and Additional Formula Funding

	Impact of TRS Increase of	Impact of PERS Increase of	Impact of BSA change of	Combined Impact	% of Basic Need
	6.44%	2.5%	\$ 141		
TOTAL	\$ (45,574,963)	\$ (8,139,550)	\$ 35,718,972	\$ (17,995,541)	-1.2%
AK GATEWAY SD	\$ (176,587)	(41,756)	\$ 190,036	\$ (28,307)	-0.4%
ALEUTIAN REGION SD	\$ (22,894)	(3,244)	\$ 29,824	\$ 3,686	0.3%
ALEUTIANS EAST BOR SD	\$ (105,108)	(29,004)	\$ 141,221	\$ 7,109	0.1%
ANCHORAGE SD	\$ (17,040,961)	(2,497,132)	\$ 10,537,906	\$ (9,000,187)	-2.0%
ANNETTE ISLAND SD	\$ (141,800)	(23,175)	\$ 118,729	\$ (46,246)	-0.9%
BERING STRAIT SD	\$ (866,798)	(236,129)	\$ 973,329	\$ (129,597)	-0.3%
BRISTOL BAY BOR SD	\$ (45,967)	(14,159)	\$ 53,987	\$ (6,138)	-0.3%
CHATHAM SD	\$ (57,537)	(13,998)	\$ 90,198	\$ 18,663	0.5%
CHUGACH SD	\$ (85,120)	(15,647)	\$ 71,249	\$ (29,518)	-1.0%
COPPER RIVER SD	\$ (132,145)	(25,697)	\$ 154,302	\$ (3,540)	-0.1%
CORDOVA CITY SD	\$ (113,799)	(19,947)	\$ 112,976	\$ (20,770)	-0.4%
CRAIG CITY SD	\$ (138,111)	(22,688)	\$ 124,548	\$ (36,252)	-0.7%
DELTA/GREELY SD	\$ (250,205)	(52,980)	\$ 241,756	\$ (61,429)	-0.6%
DENALI BOROUGH SD	\$ (137,806)	(32,492)	\$ 179,621	\$ 9,323	0.1%
DILLINGHAM CITY SD	\$ (237,756)	(42,697)	\$ 163,200	\$ (117,252)	-1.7%
FAIRBANKS NORTH STAR BOR	\$ (4,927,182)	(956,680)	\$ 3,683,093	\$ (2,200,769)	-1.4%
GALENA CITY SD	\$ (328,582)	(102,032)	\$ 556,084	\$ 125,470	0.5%
HAINES BOR SD	\$ (97,730)	(22,294)	\$ 83,036	\$ (36,988)	-1.1%
HOONAH CITY SD	\$ (64,638)	(19,965)	\$ 54,952	\$ (29,651)	-1.3%
HYDABURG CITY SD	\$ (21,156)	(4,959)	\$ 42,373	\$ 16,259	0.9%
IDITAROD AREA SD	\$ (125,250)	(33,995)	\$ 145,442	\$ (13,804)	-0.2%
JUNEAU BOR SD	\$ (1,800,854)	(327,609)	\$ 1,200,966	\$ (927,496)	-1.8%
KAKE CITY SD	\$ (52,114)	(13,710)	\$ 49,979	\$ (15,845)	-0.8%
KASHUNAMIUT SD	\$ (115,073)	(42,823)	\$ 140,158	\$ (17,737)	-0.3%
KENAI PENINSULA BOR SD	\$ (3,199,381)	(524,056)	\$ 2,508,743	\$ (1,214,694)	-1.2%
KETCHIKAN GATEWAY BOR SD	\$ (879,750)	(160,583)	\$ 655,395	\$ (384,938)	-1.4%
KLAWOCK CITY SD	\$ (67,429)	(15,633)	\$ 60,275	\$ (22,787)	-0.9%
KODIAK ISLAND BOR SD	\$ (821,919)	(163,401)	\$ 753,367	\$ (231,953)	-0.7%
KUSPUK SD	\$ (150,156)	(35,165)	\$ 202,136	\$ 16,815	0.2%
LAKE & PENINSULA BOR SD	\$ (210,174)	(60,343)	\$ 240,749	\$ (29,768)	-0.3%
LOWER KUSKOKWIM SD	\$ (1,750,860)	(491,580)	\$ 1,887,124	\$ (355,316)	-0.4%
LOWER YUKON SD	\$ (823,069)	(179,972)	\$ 1,015,895	\$ 12,854	0.0%
MATANUSKA-SUSITNA BOR SD	\$ (5,999,050)	(814,730)	\$ 4,635,123	\$ (2,178,658)	-1.1%
NENANA CITY SD	\$ (114,195)	(34,658)	\$ 185,914	\$ 37,061	0.5%
NOME CITY SD	\$ (271,768)	(53,454)	\$ 232,946	\$ (92,276)	-0.9%
NORTH SLOPE BOR SD	\$ (894,107)	(311,736)	\$ 771,425	\$ (434,419)	-1.3%
NORTHWEST ARCTIC BOR SD	\$ (739,243)	(195,793)	\$ 995,442	\$ 60,406	0.1%
PELICAN CITY SD	\$ (4,423)	(1,885)	\$ 11,878	\$ 5,570	1.1%
PETERSBURG CITY SD	\$ (207,675)	(28,572)	\$ 173,492	\$ (62,755)	-0.9%

	Impact of TRS Increase of	Impact of PERS Increase of	Impact of BSA change of	Combined Impact	% of Basic Need
PRIBILOF SD	\$ (34,874)	(10,078)	\$ 48,896	\$ 3,944	0.2%
SAINT MARY'S SD	\$ (64,584)	(16,425)	\$ 84,037	\$ 3,028	0.1%
SITKA BOR SD	\$ (562,965)	(74,253)	\$ 394,663	\$ (242,554)	-1.5%
SKAGWAY CITY SD	\$ (44,120)	(6,817)	\$ 37,854	\$ (13,083)	-0.8%
SOUTHEAST ISLAND SD	\$ (113,615)	(23,069)	\$ 135,684	\$ (999)	0.0%
SOUTHWEST REGION SD	\$ (274,485)	(73,694)	\$ 297,774	\$ (50,405)	-0.4%
TANANA SD	\$ (27,359)	(4,004)	\$ 25,125	\$ (6,238)	-0.6%
UNALASKA CITY SD	\$ (191,895)	(29,455)	\$ 142,849	\$ (78,501)	-1.3%
VALDEZ CITY SD	\$ (271,188)	(52,866)	\$ 201,843	\$ (122,211)	-1.4%
WRANGELL PUBLIC SD	\$ (93,032)	(23,045)	\$ 95,420	\$ (20,657)	-0.5%
YAKUTAT SD	\$ (58,216)	(8,204)	\$ 31,678	\$ (34,742)	-2.6%
YUKON / KOYUKUK SD	\$ (255,942)	(62,466)	\$ 190,459	\$ (127,949)	-1.6%
YUKON FLATS SD	\$ (159,072)	(41,355)	\$ 341,283	\$ 140,857	1.0%
YUPIIT SD	\$ (205,244)	(47,449)	\$ 222,536	\$ (30,157)	-0.3%
State Subdivisions	\$ (2,937,237)		\$ 715,645	\$ (2,221,592)	
Other Entities	\$ (99,811)				