APPENDICES FOR VOLUME II: ANALYSES OF THE LEGAL ISSUES

LOCAL CONTRIBUTIONS TO PUBLIC EDUCATION IN ALASKA:

A REPORT TO THE KETCHIKAN GATEWAY BOROUGH ASSEMBLY

- Appendix A Effects of Repeal of 50% Rule by Chapter 19, SLA 2012 (HCS CSSB 182 [FIN])
- Appendix B Justice As Fairness
- Appendix C Supreme Court Precedents Cited in the <u>Williams</u>
 Case
- Appendix D State Court Precedents Cited in the Kenai Case

Appendix A

Effects of Repeal of 50% Rule by Chapter 19, SLA 2012 (HCS CSSB 182 [FIN])

PROJECTED EFFECT OF REPEAL OF "50% RULE" IN TERMS OF LOCAL CONTRIBUTIONS REQUIRED OF THE KETCHIKAN GATEWAY BOROUGH APPENDIX A

21.554.570.100 \$468.406,000 \$233.424,000 \$1.320,322,100 31.554.276.600 \$506.445.00 \$253.21,295 \$1.399.236 31.564.25.10 \$506.42.500 \$253.21,295 \$1.399.236 31.564.25.17 \$1.395.27 \$1.395.23.50 \$1.395.23.50 31.564.25.10 \$501.28.67.3 \$50.20.27.94.87 \$1.391.868.93 31.564.25.12 \$72.34.52.02 \$53.34.37 \$1.391.868.93 31.564.25.12 \$72.34.52.02 \$53.34.37 \$1.391.868.93 31.566.21.12 \$72.34.52.02 \$53.34.37 \$1.391.868.93 31.566.21.12 \$72.34.52.36 \$52.34.37.32 \$1.391.868.33 31.566.21.12 \$72.34.52.36 \$52.34.34.37 \$1.391.868.23 31.267.36.36 \$52.35.34.37 \$52.34.34.37 \$1.391.868.23 32.367.36.36 \$1.367.31.33.78 \$52.34.34.37 \$1.391.868.33 32.367.36.36 \$1.367.34.37 \$52.34.38.32 \$1.371.32.31 32.367.36.36 \$1.367.34.37 \$52.34.38.32 \$1.396.33.32 32.367.36.36 \$1.367.34.37 \$1.386.33.32	True Value Fiscal Year	-	Ketthilan Gateway Borough Full Value	vicitate in 1999 Full Value Base	50% of increase in Full Value Base	50% increase Added to 1999 Base	Required Local Contribution (State Underfunding of Basic Education)	Local Contribution of 50% Rule/4-Mill Contribution	(Savings) or Cost Due to Repeal of
13 2012-2013 51,544-353,148 5196,647,290 5255,321,290 51,239,395,340 15 2014-2014 51,544-353,148 5153,74,742 514,543,935,340 15 2014-2015 51,524,752,733 5666,626,653 534,74,742 51,449,348,477 15 2014-2016 51,524,752,733 5666,626,530 534,74,742 51,449,348,477 15 2012-2019 51,499,541,744 5782,117,624 5391,748,691 51,234,743,77 15 2012-2013 51,499,74,744 51,490,743,74 51,490,743,74 15 2012-2013 51,499,744,74 51,499,743,74 51,499,744,74 15 2012-2013 51,499,744,74 51,499,744,74 51,499,744,74 15 2012-2013 51,499,744,74 51,499,744,74 51,499,744,74 15 2012-2013 51,499,744,74 51,499,744,74 51,499,744,74 51,499,744,74 15 2012-2013 51,499,744,74 51,499,744,74 51,499,744,74 51,499,744,74 15 2012-2013 51,499,744,74 51,499,744,74 51,499,744,74 51,499,744,74 51,499,744,74 15 2012-2013 51,499,744,74 51,499,744,	2	4	\$1,554,570,100	\$468,496,000	\$234,248,000	C1 230 233 100		were Still in Place	50% rute
Main 2011-2016 51,184,1851,149 5258,179,048 5279,139,534 51,134,188,397 51,134,188,397 51,134,188,397 51,134,188,397 51,134,188,397 51,134,138,134 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,129 51,134,134,134 51,134,134 51,134,134,134 51,134,134,134 51,134,134,134 51,134,134 51,134,134,134 51,134,134,134 51,134,134,134 51,	7	4	\$1,592,716,600	\$506,642,500	\$253,321,250	\$1 330 30E 3CD	55,281,288	\$5,281,288	\$
2016-2015 \$1,502-702,753 \$601,589,674 \$735,794,837 \$1,419,839,477 \$1,405,5016 \$1,207-702,753 \$501,520,023 \$501,756,010 \$1,407,102,102 \$1,405,502,020 \$1,407,102,102 \$1,405,502,020 \$1,407,102,102 \$1,405,502,020 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,102,102 \$1,407,1	2	+	\$1,644,353,148	\$558,279,048	\$279.139.524	\$1 465 212 524	54,220,699	\$5,357,581	(\$1,136,882)
COLE-2016 \$1,752,702,753 \$566,526,633 \$533,314,327 \$1,547,412,291 \$1,245,526,120 \$1,524,726,101 \$1,546,134,134,217 \$1,546,526,120 \$1,547,732,912 \$1,546,134,173,291 \$1,546,134,134,134,134,134,134,134,134,134,134	1	4	\$1,697,663,774	\$611,589,674	5305,794,837	\$1 301 868 037	34,337,336	55,460,854	(\$1,103,319)
17 2016-2017 \$1,809.256,120 \$772,452,000 \$391,756,010 \$5,447,360,100 19 2016-2018 \$1,809.256,120 \$772,452,000 \$391,756,010 \$5,447,360,100 29 2016-2019 \$1,806.276,131 \$1,806.2743 \$1,806.2743 20 \$2,102-2020 \$1,207.240,248 \$300.2743 \$1,207.240,248 20 \$2,102-2023 \$2,103.240,248 \$5,109.240,348 \$1,106.240,348 \$1,106.240,348 20 \$2,202.2023 \$2,103.240,348 \$1,106.240,348 \$1,106.240,348 \$1,106.240,348 \$1,106.240,348 20 \$2,202.2026 \$2,103.240,348 \$1,106.240,348	2	-	\$1,752,702,753	\$666,628,653	S333 314 377	\$1 410 200 423	54,498,809	\$5,567,476	(\$1,068,667)
B 2017-2018 \$1,866,1917/24 \$782,117,624 \$391,038,312 \$1,471,329,11 9 2017-2019 \$1,287,392,791 \$892,146,85,191 \$41,342,566 \$1,371,329,12 1 2012-2022 \$1,371,32,320 \$32,400,483 \$1,371,32,323 \$41,371,344 \$1,371,366,334 2 2022-2022 \$2,271,32,320 \$2,271,32,320 \$2,271,32,320 \$2,271,32,320 \$2,271,32,320 4 2022-2023 \$2,271,32,320 \$2,105,32,328 \$523,130,31,31,31 \$1,371,384,330 5 2022-2023 \$2,271,32,320 \$2,271,32,320 \$2,271,32,320 \$2,271,32,330 \$2,271,	٩	-	\$1,809,526,120	5723.452.020	\$361 726 OLD	778/000/27 6/76	\$4,644,662	\$5,677,554	(\$1,032,891)
9 2018-2019 51,207,192,291 5804,465,111 50,213,256 51,307,16,696 51,307,16,696 10 2019-2020 51,207,192,09466 5905,216,386 54,337,596 51,307,16,696 51,307,16,696 11 2021-2022 52,122,500,466 51,307,238,778 54,207,303 51,307,213,481 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,213,491 51,307,	2	_	\$1,868,191,724	5782 117 624	C301 000 011	21,447,800,110	54,795,244	\$5,791,200	(\$995,956)
0.1019-2020 51.991,290,686 5966,714,867 5942,569,133 51.256,842,333 51.256,842,333 1.102-2021 22.021-2023 51.054,248,957 5.466,143,341 51.270,961,534 2.022-2022 22.122,500,485 5.466,266,133 51.285,261,93 51.285,261,93 2.022-2023 52.122,500,485 5.262,561,944 51.285,261,93 51.285,261,93 2.022-2024 5.223,702,663 51.176,287,78 5522,561,94 51.285,261,93 2.022-2026 5.2411,477,13 51.176,287,78 5522,561,94 51.786,887,861 2.022-2026 5.2411,477,13 51.176,287,73 51.286,873,781 51.176,287,112 2.022-2026 5.2411,477,13 51.126,442,466,67 57.07,123,13 51.176,287,112 2.022-2026 5.2411,477,13 51.126,442,466,67 57.07,123,13 51.126,142,143 2.022-2026 5.2411,477,13 51.146,146,773,43 57.04,143,143 57.04,143,143 2.022-2026 5.2411,477,14 51.146,146,173,43 57.04,143,143 57.04,143,143 2.022-2026 5.2113,441,073 57.04,143,144 5	20	L	\$1.928,759,291	\$847 685 101	230,000,000	51,477,132,912	\$4,950,708	\$5,908,532	(\$957.824)
1. 2020-2021 \$2,055,848,967 \$55,021,318 \$1,570,851,383 \$1,570,851,383 2. 2021-2022 \$2,122,500,483 \$1,056,478,382 \$558,123,181 \$1,604,387,383 \$1,570,851,383 \$2,122,500,883,346 \$2,122,500,883,346 \$2,122,500,883,346 \$2,122,500,883,346 \$2,122,500,883,346 \$2,122,500,387,783 \$2,122,500,883,346 \$2,122,500,883,346 \$2,122,500,387,783 \$2,170,287,783 \$2,170,287,784 \$2,170,286,173 \$2,170,280,172 \$2,170,280,172	8	H	\$1.991.290.486	Cane 316 300	2421.342,396	\$1,507,416,696	\$5,111,212	\$6,029,667	15918 4551
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3 2022-2023 \$5.191,312,328 \$1.105,280,284 \$1.684,312,318 \$1.105,280,284 \$1.684,215,318 \$1.105,280,284 \$1.684,215,318 \$1.105,280,184 \$1.564,281,281 \$1.105,281,318 \$1.105,281,318 \$1.105,281,318 \$1.105,281,318 \$1.105,281,318 \$1.105,281,418	8	ŀ	\$2,122 500 463	\$1 036 476 363	V484,887,434	\$1,570,961,534	\$5,448,000	\$6,283,846	(\$835 846)
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9 2024-2029 \$1,423,411.4 \$1,423,131.4 \$1,423,131.4 \$1,423,131.4 \$1,423,131.4 \$1,423,131.4 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,423,131.2 \$1,433,132.2 \$1,433,132.2 \$2,132,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 \$2,133,131.2 <	Ž	H	CC 0CF 0C2 C2	61 404 346 707	5/01,/56,262	\$1,787,840,362	\$6,597,458	\$7,151,361	(\$553 and)
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1 2024-2033 \$1,325,014,025 \$1,325,010,012 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$1,325,014,048 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,052 \$2,003,140,073	R	H	\$2 739 684 125	51 653 630 635	5/83,788,757	\$1,869,862,857	\$7,032,177	\$7,479,451	ISAA7 37E)
2 2024-2033 51,957,289,973 51,957,289,973 2 2024-2033 52,920,207,205 51,978,307,405 51,978,307,405 52,003,140,652 2 2024-2034 53,112,625,299 52,026,477,839 52,003,140,652 52,003,140,652 2 2024-2035 53,213,439 52,127,463,831 51,013,275,600 52,003,477,339 2 2024-2035 53,231,772,193 52,127,463,831 51,115,874,047 52,137,806,016 2 2024-2037 53,236,333,318 52,239,210,034 51,115,874,047 52,213,699,147 2 2024-2037 53,650,982,744 52,543,906,403 51,115,874,047 52,211,203,709 2 2024-2040 53,769,349,113 52,64,300,644 51,284,463,72 52,211,203,709 2 2024-2041 53,891,533,050 52,931,643,475 52,444,377 52,444,377 2 2024-2042 53,891,533,000 52,264,300 52,264,300 52,264,300 52,251,806,475 2 2 2 2 2 2 2 2 <th< td=""><td>R</td><td>H</td><td>\$2 878 EOK 846</td><td>C1 745 454 745</td><td>28.26,805,012</td><td>\$1,912,879,112</td><td>\$7,260,163</td><td>\$7,651,516</td><td>(6301 35.41</td></th<>	R	H	\$2 878 EOK 846	C1 745 454 745	28.26,805,012	\$1,912,879,112	\$7,260,163	\$7,651,516	(6301 35.41
8 2024-2033 \$3,014,881,561 \$1,928,807,461 \$5964,403,730 \$2,003,140,652 8 2024-2034 \$3,116,625,299 \$2,028,311.89 \$2,050,477,830 \$2,050,477,830 8 2024-2035 \$3,213,537,931 \$2,127,463,831 \$5,103,775,600 \$2,008,477,830 8 2024-2036 \$3,213,537,931 \$2,127,463,831 \$5,115,824,047 \$2,139,840,165 8 2024-2037 \$3,213,732,138 \$2,231,048,993 \$1,115,824,047 \$2,211,083,109 9 2024-2038 \$3,360,333,148 \$2,545,006,644 \$1,116,824,047 \$2,211,083,109 1 2024-2038 \$3,360,331,148 \$2,430,10064 \$1,116,824,047 \$2,211,083,100 2 2024-2040 \$3,430,143 \$2,544,943,27 \$2,444,717,1006 \$2,346,373,100 2 2024-2041 \$3,831,533,050 \$1,402,734,475 \$2,444,737,11,206 \$2,346,373,100 \$2,548,813,73 2 2 \$4,117,714,399 \$3,061,300,399 \$1,534,437,73 \$2,548,813,593 \$2,548,813,593 \$2,548,813,593 \$2,548,813,593 <th< td=""><td>Į8</td><td>-</td><td>\$2 920 207 20K</td><td>61 624 133 10F</td><td>5871,215,873</td><td>\$1,957,289,973</td><td>\$7,495,540</td><td>\$7,829,160</td><td>(5333,534)</td></th<>	Į8	-	\$2 920 207 20K	61 624 133 10F	5871,215,873	\$1,957,289,973	\$7,495,540	\$7,829,160	(5333,534)
1 2024-2034 \$3,114,625,299 \$2,026,631,190 \$3,103,657,030 \$2,026,647,830 2 2024-2035 \$3,213,637,931 \$2,2026,631,330 \$2,103,663,700 \$2,009,349,700 2 2024-2035 \$3,213,637,931 \$2,231,648,093 \$1,115,824,047 \$2,101,888,147 2 2024-2036 \$3,213,331,318 \$2,239,210,054 \$1,125,824,047 \$2,101,888,147 2 2024-2038 \$3,236,333,318 \$2,2450,259,218 \$1,125,129,609 \$2,311,703,709 2 2024-2040 \$3,499,133 \$2,649,664 \$1,125,484,127 \$2,311,703,709 2 2024-2041 \$3,891,533,050 \$1,805,478,950 \$1,405,737,494 \$2,441,737,394 2 2024-2043 \$3,105,404,750 \$1,404,750 \$1,404,750 \$2,445,807,771,1626 2 2024-2043 \$4,117,713,999 \$3,106,400 \$2,136,410 \$2,543,896,475 2 2024-2043 \$4,112,39,086 \$3,136,380,007 \$1,381,293,771 \$2,441,797,499 2 2024-2043 \$4,112,39,085 \$3,136,380,007 \$1	8	H	53.014.881 561	C) 030 007 464	3917,066,552	52,003,140,652	\$7,738,549	\$8,012,563	(\$274.014)
8 7024-2035 53,733,537,931 52,127,638,333 51,033,730,00 52,1093,349,700 5 2024-2036 \$3,313,772,193 \$2,231,648,093 \$1,115,824,407 \$2,101,898,147 2 2024-2037 \$3,346,333,318 \$2,231,648,093 \$1,115,824,407 \$2,210,1898,147 2 2024-2039 \$3,546,398,744 \$2,399,210,054 \$1,169,605,027 \$2,316,337,772 2 2024-2039 \$3,569,981,744 \$2,480,275,908 \$1,125,444,372 \$2,311,203,709 2 2024-2040 \$3,691,533,050 \$4,805,275,463 \$5,1404,775 \$2,311,203,709 2 2024-2041 \$3,891,533,050 \$4,805,475 \$2,446,375 \$2,468,813,775 2 2024-2043 \$3,891,533,050 \$1,805,476 \$2,1467,739,475 \$2,468,813,775 2 2024-2043 \$4,117,718,850 \$2,931,644,750 \$1,344,637,554 \$2,518,833,775 2 \$4,117,718,430 \$3,180,3007 \$1,350,396,475 \$2,251,896,475 \$2,251,896,475 2 \$2024-2045 \$4,412,330,085 \$3,418,990 <	8		\$3,112,625,299	\$2.026.553.100	2304,4U3,73U	52,050,477,830	\$7,989,436	\$8,201,911	(\$212.425)
2024-2036 \$3,317,722,193 \$2,231,680,033 \$1,115,824,047 \$2,201,898,016 2024-2037 \$3,425,284,154 \$2,231,680,033 \$1,115,824,047 \$2,201,898,147 2024-2039 \$3,536,333,18 \$2,480,259,218 \$1,115,824,047 \$2,225,679,127 2024-2039 \$3,536,333,18 \$2,564,908,644 \$1,286,602,27 \$2,311,703,709 2024-2041 \$3,891,533,050 \$2,480,278,039 \$1,344,637,526 \$2,437,711,626 2024-2041 \$3,891,533,050 \$2,931,644,750 \$1,480,682,822,375 \$2,488,813,772 2024-2041 \$3,891,533,050 \$2,931,644,750 \$1,402,739,475 \$2,481,813,772 2024-2043 \$4,187,974,999 \$3,106,900,899 \$1,530,950,499 \$2,457,609 2024-2044 \$4,282,454,107 \$3,136,900,895 \$1,450,950,493 \$2,255,886,475 2024-2045 \$4,524,627 \$3,335,718,985 \$1,487,670,904 \$2,975,799,944 2024-2046 \$4,544,637,86 \$3,337,79,291 \$2,975,799,944 \$4,654,632,82 \$3,337,700,206 \$3,337,79,591 \$2,256,899,347,364 \$	203		\$3,213,537,931	\$2.127.463.831	51,043,475,900	52,099,349,700	\$8,248,457	\$8,397,399	[\$148.942]
2024-2037 \$3,425,784,114 \$2,339,210,054 \$1,115,024,144 \$2,545,679,127 2024-2038 \$3,556,384,114 \$2,450,290,184 \$1,285,679,127 \$2,556,379,127 2024-2040 \$3,560,982,744 \$2,564,908,644 \$1,282,454,322 \$2,311,037,09 2024-2041 \$3,769,349,133 \$2,664,908,644 \$1,282,454,322 \$2,311,037,09 2024-2041 \$3,891,553,050 \$1,805,478,950 \$1,402,739,475 \$2,482,137 2024-2042 \$4,017,718,850 \$2,893,6475 \$2,486,823,77 2024-2043 \$4,137,974,999 \$3,161,900,899 \$1,430,976 \$2,684,764 2024-2045 \$4,282,483,107 \$3,335,118,995 \$1,536,950,450 \$2,684,764 2024-2045 \$4,282,483,107 \$3,335,118,995 \$1,536,950,493 \$2,235,683,593 2024-2045 \$4,564,633,282 \$3,473,279,493 \$2,136,546,239 \$3,136,493,794 2024-2046 \$4,564,633,282 \$3,473,279,493 \$2,136,493,794 \$2,136,546,239 \$3,136,279,493 2024-2046 \$4,564,633,282 \$3,773,273 \$4,43,306 \$3,370,70,264 <td>203</td> <td>L</td> <td>\$3,317,722,193</td> <td>\$2 231 648 002</td> <td>54,003,731,916</td> <td>52,149,806,016</td> <td>\$8,515,876</td> <td>\$8,599,224</td> <td>(583,349)</td>	203	L	\$3,317,722,193	\$2 231 648 002	54,003,731,916	52,149,806,016	\$8,515,876	\$8,599,224	(583,349)
2024-2038 \$3,536,333,318 \$2,480,259,218 \$1,275,129,609 \$2,311,203,709 2024-2040 \$3,566,982,744 \$2,564,908,644 \$1,272,443,225 \$2,311,203,709 2024-2041 \$3,769,349,153 \$2,648,276,653 \$1,312,443,322 \$2,336,378,472 2024-2041 \$3,891,533,050 \$4,805,478,950 \$1,346,877,556 \$2,427,711,656 2024-2042 \$4,017,718,850 \$2,331,644,750 \$1,346,877,556 \$2,482,137 2024-2043 \$4,147,974,999 \$3,061,900,899 \$1,536,980,190,004 \$2,647,024,550 2024-2045 \$4,21,293,085 \$3,345,118,905 \$1,586,190,490 \$2,647,024,507 2024-2045 \$4,21,293,085 \$3,345,118,905 \$1,586,190,493 \$2,735,683,593 2024-2046 \$4,564,633,282 \$3,345,118,905 \$1,345,118,493 \$2,345,318 \$4,712,630,623 \$3,473,31,807 \$1,348,483 \$2,349,293 \$2,349,293 \$2024-2047 \$4,443,306 \$3,493,700,206 \$1,489,655,844 \$2,95,448 \$2024-2045 \$5,546,396,377 \$2,049,961,337 \$3,201,101,544	23		53,425,284,154	\$2 339 210 054	C1 140 COE 017	52,201,898,147	\$8,791,964	\$8,807,593	(\$15,629)
2024-2049 \$3,650,982,744 \$2,564,090,644 \$1,125,424,307 \$4,117,034,709 2024-2040 \$3,769,349,153 \$2,683,275,053 \$1,344,452 \$2,427,711,626 2024-2041 \$3,769,349,153 \$2,683,275,053 \$1,441,677,256 \$2,427,711,626 2024-2042 \$3,491,533,050 \$2,931,644,750 \$1,445,749 \$2,427,711,626 2024-2043 \$4,017,714,999 \$2,931,644,750 \$1,465,822,375 \$2,488,813,575 2024-2043 \$4,147,974,999 \$2,931,644,750 \$1,586,8045 \$2,588,475 2024-2044 \$4,147,974,999 \$3,196,390,007 \$1,588,190,004 \$2,588,264,104 2024-2045 \$4,412,291,085 \$3,345,218,200 \$1,586,799 \$2,735,891,90 2024-2045 \$4,641,291,085 \$3,478,529,182 \$1,739,799 \$2,733,541,90 2024-2046 \$4,564,633,282 \$3,478,529,182 \$1,836,739,294 \$2,937,739,494 \$4,712,620,628 \$3,478,529,182 \$1,838,573 \$3,186,965,844 \$2,937,739,44 \$2,024-2046 \$5,185,967,774 \$4,089,922,674 \$2,099,443 \$2,326,934 <td>203</td> <td></td> <td>\$3,536,333,318</td> <td>\$7.450.259.218</td> <td>54 376 430 600</td> <td>/21,679,622,56</td> <td>\$9,077,003</td> <td>\$9,022,717</td> <td>\$54,286</td>	203		\$3,536,333,318	\$7.450.259.218	54 376 430 600	/21,679,622,56	\$9,077,003	\$9,022,717	\$54,286
2024-2040 \$3,769,349,153 \$2,683,276,033 \$1,404,737,222 \$2,438,342,152 2024-2041 \$3,891,539,050 \$1,404,750 \$1,444,757,635 \$2,427,711,626 2024-2042 \$4,017,718,850 \$2,931,644,750 \$1,404,737 \$2,488,813,775 2024-2043 \$4,117,974,999 \$3,061,900,899 \$1,530,950,450 \$2,664,264 2024-2044 \$4,224,4107 \$3,345,380,007 \$1,530,950,450 \$2,664,264 2024-2045 \$4,412,294,107 \$3,345,219,993 \$2,1530,950,450 \$2,664,264 2024-2045 \$4,412,294,085 \$3,345,219,993 \$2,1730,294 \$2,1735,693 2024-2046 \$4,264,633,282 \$3,478,529,793 \$2,897,793,494 \$2,997,773,944 2024-2049 \$5,185,906,774 \$3,499,304 \$2,997,773,344 \$2,975,799,344 2024-2049 \$5,185,906,774 \$4,099,922,674 \$2,134,027,444 \$5,20,101,544 \$5,247,122,121 \$4,441,636,782 \$2,310,403 \$2,306,933 \$3,206,932 \$5,242,205 \$5,240,936 \$2,134,037 \$2,206,936 \$2,136,936	203	H	\$3,650,982,744	\$2 564 908 644	\$1 303 AEA 202	57,311,703,709	\$9,371,283	\$9,244,815	\$126,468
2024-2041 \$3,891,533,050 \$1,805,78,950 \$2,547,711,28.65 \$2,477,711,28.65 \$2,477,711,28.65 \$2,477,711,28.65 \$2,417,718.85 \$2,931,644,750 \$2,1465,82.375 \$2,488,813,775 \$2,417,718.85 \$2,931,644,750 \$2,1465,82.375 \$2,551,896,475 \$2,551,896,475 \$2,551,896,475 \$2,551,896,475 \$2,518,896,475 \$2,518,996,475 \$2,518,896,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,996,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,475 \$2,518,396,476 \$2,518,397,476 \$2,518,397,476 \$2,918,347 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,397 \$2,918,498 \$2,918,498 \$2,918,498 \$2,918,498 \$2,918,498	202		\$3,769,349,153	\$2,683,275,053	C1 241 627 576	32,368,528,422	\$9,675,104	\$9,474,114	\$200,991
2024-2042 54,017,718,850 52,931,644,750 51,465,82,1375 52,551,896,475 2024-2043 54,147,974,999 53,061,900,899 51,3465,82,375 52,551,896,475 2024-2044 54,147,974,999 53,1061,900,899 51,330,950,450 52,617,024,550 2024-2045 54,412,931,085 53,335,218,985 51,667,609,493 52,753,683,593 2024-2046 54,564,633,128 53,435,218,985 51,739,279,591 52,875,683,593 2024-2046 54,865,402,787 53,779,331,687 51,889,665,844 52,975,739,944 2024-2048 54,865,403,767 53,337,070,206 51,869,541,203 53,335,413 2024-2048 55,033,412 53,337,070,206 51,869,541,303 52,353,403 2024-2048 55,334,128,996,774 54,099,961,334 52,313,403 53,310,103,44 2024-2048 55,334,128,996,774 54,099,961,334 52,134,027 53,136,037,44 2024-2050 55,334,128,996,774 54,441,638,021 52,2134,027 53,336,031 2024-2051 55,334,128,996,774 54,441,638,032 52,2134,443 5	202	_	\$3,891,553,050	\$2,805,478,950	C1 A03 730 A75	34,427,711,626	\$9,988,775	\$9,710,847	\$277,929
2024-2043 \$4,147,974,999 \$3,061,900,899 \$1,530,990,450 \$2,621,262,450 2024-2044 \$4,282,454,107 \$3,196,380,007 \$1,530,990,450 \$2,642,104 2024-2045 \$4,282,454,107 \$3,196,380,007 \$1,530,990,450 \$2,642,104 2024-2046 \$4,546,633,282 \$3,335,218,985 \$1,676,094,93 \$2,773,683,593 2024-2047 \$4,486,432,282 \$3,485,403 \$2,875,739,473,364 \$2,899,347,364 2024-2048 \$4,865,403,787 \$3,497,931,687 \$1,889,665,844 \$2,975,739,944 2024-2048 \$5,103,144,306 \$3,397,070,206 \$1,009,961,337 \$3,106,030,203 2024-2049 \$5,185,996,774 \$4,099,961,337 \$2,136,035,103 \$3,106,030,203 2024-2050 \$5,354,128,996,774 \$4,099,961,337 \$2,134,027 \$3,200,101,544 2024-2051 \$5,257,712,121 \$4,441,638,021 \$2,2134,027 \$3,336,439 \$5,706,922,892 \$4,620,846,792 \$2,316,423 \$3,336,439 \$3,336,439 \$5,706,922,892 \$5,2134,027 \$2,316,439 \$3,336,439 \$3,336,439	Š	4	\$4,017,718,850	\$2,931,644,750	\$1 465 R73 275	52,406,813,575	\$10,312,616	\$9,955,254	\$357,361
2024-2044 \$4,282,454,107 \$3,196,380,007 \$1,598,190,004 \$2,684,264,104 2024-2045 \$4,421,293,085 \$3,335,218,985 \$1,598,190,004 \$2,684,264,104 2024-2047 \$4,564,633,282 \$3,335,218,985 \$1,598,190,004 \$2,753,683,593 2024-2047 \$4,422,293,622 \$1,813,273,264 \$2,825,333,891 2024-2048 \$4,865,403,787 \$3,479,331,887 \$1,889,665,844 \$2,975,739,944 2024-2049 \$5,073,144,306 \$3,937,070,206 \$1,889,665,844 \$2,975,739,944 2024-2050 \$5,185,966,774 \$4,099,922,674 \$4,099,922,674 \$3,136,037,444 2024-2051 \$5,334,128,986,774 \$4,409,922,674 \$5,234,027,444 \$3,201,101,544 2024-2052 \$5,527,712,121 \$4,441,638,021 \$2,2134,027,444 \$3,201,101,544 \$2,024-2053 \$5,706,922,892 \$4,620,846,792 \$2,310,423,396 \$3,346,396 \$2,024-2054 \$5,706,922,892 \$4,620,846,792 \$2,310,424,396 \$3,346,396 \$2,024-2054 \$5,389,943,752 \$4,620,846,792 \$2,310,424,396 \$3,346,396	ă	4	\$4,147,974,999	\$3,061,900,899	\$1.530 950.450	C2 622 024 640	\$10,646,955	\$10,207,586	\$439,369
2024-2045 \$4,421,293,085 \$3,335,718,985 \$1,657,609,493 \$2,735,683,283 2024-2046 \$4,564,633,282 \$3,335,718,985 \$1,657,609,493 \$2,735,683,593 2024-2047 \$4,712,620,628 \$3,475,341,887 \$1,833,779,291 \$2,825,533,691 2024-2046 \$4,685,403,706 \$3,937,070,206 \$1,889,665,844 \$2,975,739,944 2024-2049 \$5,073,144,306 \$3,937,070,206 \$1,889,665,844 \$2,975,739,944 2024-2049 \$5,334,336,770,206 \$2,409,961,337 \$3,100,10,206 \$1,889,665,844 \$2,975,739,944 2024-2050 \$5,335,4128,996,774 \$4,099,922,674 \$3,200,10,244 \$3,200,10,544 2024-2051 \$5,527,712,121 \$4,441,638,021 \$2,208,991,301 \$3,306,893,110 2024-2053 \$5,706,922,892 \$4,620,844,792 \$2,310,424,396 \$3,386,498,496 \$2,024-2054 \$5,706,922,892 \$4,620,846,792 \$2,310,424,396 \$3,386,498,496 \$2,024-2054 \$5,889,493,747 \$2,402,934,826 \$3,389,498,496 \$3,380,498,496 \$2,024,2054 \$5,706,922,892 \$4,620	ğ	+	\$4,282,454,107	\$3,196,380,007	\$1.598.190.004	CC 404 754 404	>10,992,134	\$10,468,098	\$524,036
2024-2046 \$4,564,633,282 \$3,478,559,182 \$1,739,279,591 \$2,825,333,691 2024-2047 \$4,712,620,628 \$3,626,546,528 \$1,813,273,264 \$2,899,347,364 2024-2048 \$5,885,405,787 \$3,779,331,687 \$1,888,655,844 \$2,957,739,294 2024-2049 \$5,023,144,306 \$3,370,70,206 \$1,888,565,844 \$2,975,739,294 2024-2050 \$5,185,996,774 \$9,999,961,337 \$3,104,609,203 2024-2051 \$5,385,712,121 \$4,409,922,674 \$2,134,027,444 \$3,200,101,544 2024-2053 \$5,706,922,892 \$4,620,848,792 \$2,213,021,996 \$3,306,893,110 2024-2054 \$5,706,922,892 \$4,620,848,792 \$2,213,021,336 \$3,306,893,110 2024-2054 \$5,706,922,892 \$4,620,848,792 \$2,310,424,336 \$3,386,498,496 2024-2054 \$5,706,922,892 \$4,620,848,792 \$2,310,44,336 \$3,386,498,496 2024-2054 \$5,706,922,892 \$4,620,848,792 \$2,310,424,336 \$3,489,008,926	ğ	4	\$4,421,293,085	\$3,335,218,985	\$1,667,609,493	\$7 753 682 503	244,346,503	\$10,737,056	\$611,447
2024-2047 \$4,712,620,628 \$3,626,528 \$1,813,273,264 \$2,899,347,364 2024-2048 \$4,865,466,787 \$3,779,331,687 \$1,889,665,844 \$2,975,739,944 2024-2049 \$5,023,144,306 \$3,397,070,206 \$1,968,555,103 \$3,054,609,203 2024-2050 \$5,185,996,774 \$4,099,922,674 \$2,049,961,337 \$3,220,101,544 2024-2051 \$5,527,712,121 \$4,441,639,823 \$2,2134,027,444 \$3,220,101,544 2024-2052 \$5,527,712,121 \$4,441,639,822,03 \$2,220,839,010 \$3,306,893,110 2024-2053 \$5,891,943,722 \$4,620,848,792 \$2,310,424,336 \$3,386,486,496 2024-2054 \$5,891,943,752 \$4,620,848,792 \$2,310,424,336 \$3,386,486,496 2024-2054 \$5,891,943,752 \$4,885,869,652 \$5,402,934,826 \$5,3489,008,926	Ř.	4	\$4,564,633,282	\$3,478,559,182	\$1,739,279,591	\$2 875 353 601	612 000 220	511,014,734	\$701,692
2024-2048 \$4,885,405,787 \$3,779,331,687 \$1,889,665,844 \$2,975,739,944 2024-2059 \$5,185,996,774 \$4,099,922,674 \$2,095,333 \$3,054,609,203 2024-2050 \$5,185,996,774 \$4,099,922,674 \$2,049,981,337 \$3,156,035,437 2024-2051 \$5,334,128,989 \$4,268,054,882 \$2,134,027,444 \$3,202,01,544 2024-2052 \$5,527,712,121 \$4,441,633,882 \$2,2134,027,336 \$3,306,893,110 2024-2053 \$5,891,943,752 \$4,805,869,652 \$2,310,424,336 \$3,346,496,496 2024-2054 \$5,891,943,752 \$4,805,869,652 \$2,402,934,826 \$3,489,008,326	ğ	+	\$4,712,620,628	\$3,626,546,528	\$1,813,273,264	\$2 899 347 364	\$12,096,278 \$13,496,44E	511,301,415	\$794,863
2024-2049 \$5,023,144,306 \$3,937,070,206 \$1,968,535,103 \$3,034,609,203 \$1024,2050 \$5,185,996,774 \$4,099,922,674 \$2,049,961,337 \$3,136,035,303 \$1,044,205 \$5,334,128,989 \$4,268,054,889 \$5,134,027,444 \$3,220,01,544 \$1,204,205 \$5,527,712,121 \$4,441,638,021 \$5,220,819,010 \$3,306,893,110 \$2,024-2054 \$5,891,941,752 \$4,620,848,792 \$2,310,424,396 \$3,396,498,496 \$1,044,03	1	+	\$4,865,405,787	\$3,779,331,687	\$1,889,665,844	\$2 975, 739 944	242,400,443	\$11,597,389	\$891,055
2024-2050 \$5,185,996,774 \$4,099,922,674 \$2,049,981,337 \$51,36,035,227 2024-2051 \$5,354,128,989 \$4,268,054,889 \$52,134,027,444 \$3,220,101,544 2024-2052 \$5,527,712,121 \$4,441,638,021 \$52,220,819,010 \$3,306,893,110 2024-2054 \$5,706,922,892 \$4,620,848,792 \$2,310,424,396 \$3,396,498,496 50,44-2054 \$5,389,193,752 \$4,826,865,52 \$2,402,934,826 \$3,489,009,926	죍.	+	\$5,023,144,306	\$3,937,070,206	\$1,968,535,103	\$3 D\$4 609 303	512,893,325	\$11,902,960	\$990,366
2024-2051 \$5,354,128,989 \$4,268,054,889 \$5,134,027,444 \$5,220,101,544 \$2,204,205,251,201,201,544 \$5,220,101,544 \$2,204,205 \$5,527,712,121 \$4,441,638,021 \$5,220,819,010 \$3,306,891,110 \$2024-2053 \$5,706,922,892 \$4,620,848,792 \$5,310,424,396 \$3,389,008,926 \$7,400,4934,826 \$3,489,008,926	뙭	4	\$5,185,996,774	\$4,099,922,674	52.049.961.337	\$3 136 035 427	513,311,332	512,218,437	\$1,092,896
2024-2052 \$5,527,712,121 \$4,441,638,021 \$5,220,819,010 \$5,306,893,110 2024-2053 \$5,706,922,892 \$4,620,848,792 \$2,310,424,396 \$3,396,498,496 2024-2054 \$5,891,943,752 \$4,805,869,652 \$2,402,934,826 \$3,489,008,926	뙯	-	\$5,354,128,989	\$4,268,054,889	52 134 027 444	C3 220 101 C44	513,/42,891	\$12,544,142	\$1,198,750
2024-2053 \$5,706,922,892 \$4,620,848,792 \$2,310,424,396 \$3,386,498,496 \$1024-2054 \$5,891,943,752 \$4,805,869,652 \$5,402,934,826 \$3,489,008,976	202	4	\$5,527,712,121	\$4,441,638,021	\$2,220,819,010	53 206 803 110	514,188,442	\$12,880,406	\$1,308,036
2024-2054 55,891,943,752 54,805,869,652 \$2,402,934,826 53,489,009,926	2	+	\$5,706,922,892	\$4,620,848,792	\$2,310,424,396	\$3 396 A0R A0C	514,548,437	\$13,227,572	\$1,420,865
DOTA DOEL	ă	4	\$5,891,943,752	\$4,805,869,652	\$2,402,934,826	53.489.009.926	515,123,346	\$13,585,994	\$1,537,352
2024-2035 \$6,082,963,066 \$4,996,888,966 \$2,498,444,483 \$3,584,518,523	2055	2024-2055	\$6,082,963,066	\$4,996,888,966	\$2,498,444,483	\$3 584 518 583	150,510,515	513,956,036	\$1,657,615

STATE UNDERFUNDING OF BASIC NEED FOR KETCHIKAN GATEWAY BOROUGH SCHOOLS

	(Savings) or Cost Due to Repeal of STAK Outs				T							161 130 0001
SCHOOLS	Kerchikan Gateway Borough Local Contribution if 50% Rule and 4-Mill Contribution	were Still in Place										\$5,357,581
APPENDIX A NDING OF BASIC NEED FOR KETCHIKAN GATEWAY BOROUGH SCHOOLS Figures for "Class of 2013" Years (July 1, 2000 through June 30, 2013).	Ketchitan Gateway Borough Required Local Contribution (State Underfunding of Basic Education)		\$4,344,296 \$4.40\$ ooc	\$4,514,932	54,488,957	\$4,391,848	\$4,529,134	\$4,682,492	\$5,003,574	\$5,385,848	\$5,281,288	\$4,220,699
A CHIKAN GATE y 1, 2000 throw	50% of increase in Full 50% increase Added to Value Base 1999 Base	\$1,006,074,100	\$1,101,498,900	\$1,128,732,900	\$1,122,239,350	\$1,097,961,950	\$1,132,283,400	\$1,170,623,000	\$1,314,826,300	\$1,346,461,900	51,320,322,100	>1,439,395,350
APPENDIX A ED FOR KETCH	50% of Increase in Full Value Base	8	\$15,424,800	\$42,658,800	530,165,250	\$15,611,500	\$46,209,300	\$154 810 AEO	\$228,752,200	5260,387,800	5254 321 260	UCA POSTOCIONA
F BASIC NEE	Increase in 1999 Full Value Base	os.	\$30,849,600	\$25,317,600	\$23.775.700	\$31,223,000	\$92,418,600	\$329,638,900	\$457,504,400	S468 496 OCO	\$506,642,500	
VERFUNDING O	Ketchilan Gateway Borough Full Value	\$1,086,074,100	\$1,116,923,700	\$1,158,404,600	\$1,109,849,800	\$1,117,297,100	\$1,178,492,700	\$1,415,713,000	\$1,543,578,500	\$1,554,570,100	\$1,592,716,600	
STATE UNDERFU	School Term	2000-2001	2002-2002	2003-2004	2004-2005	2005-2006	2007-2008	2008-2009	2010-2011	2011-2012	2012-2013	
ST	Fuft and State True Vatue Fiscal Year Year	2000 2001	H	Н	+	2005 2006	Н	+	2009 2011	Н	2011 2013	
	Grade for Class of 2013		2	_	*	, ,			Q		The state	

	Savings or Cost	\$701,617 \$653,941
	<u>3</u> 8	5 3
SCHOOLS	Ketchillan Gateway Borough Loude Borough Loude Borough Loude Contribution if SOS Rule and 4-Mill Contribution were Still in Place \$5,357,581 \$5,567,584 \$5,567,584 \$5,791,200 \$5,908,337 \$6,218,729 \$6,218,729 \$6,218,729 \$6,218,729 \$6,218,729 \$6,218,729 \$6,218,729 \$6,218,729 \$6,218,729	\$6,696,860 \$6,843,554
d Figures for "Class of 2025" Years (July 1, 2012 through June 30, 2025) Projections Based on Average Annual Growth in Full Value From 1980 - 2011	Ketthilan Gateway Borough Required Local Contribution (State Underfunding of Basic Education) 54,220,699 54,357,536 54,357,536 54,785,244 54,795,244 55,111,212 55,111,212 55,111,212 55,448,000 55,648,000 55,648,626 55,806,979	\$5,995,244 \$6,189,612
Jures for "Class of 2025" Years (July 1, 2012 through Ju Prejections Based on Average Annual Grawth in Full Value From 1980 - 2011	50% Increase Added to 1999 Base \$1,339,395,350 \$1,339,386,337 \$1,419,388,427 \$1,471,132,912 \$1,477,132,912 \$1,570,561,534 \$1,570,561,534 \$1,604,287,281	\$1,710,888,382
1025" Years (Ju	SOG Increase in 1999 Full SOYs of increase in Full SOYs Increase Added to Value Base 1999 Ba	\$624,814,282
for "Class of 2	Increase in 1999 Full Value Base \$506,642,500 \$588,279,048 \$611,589,674 \$66,628,653 \$722,482,020 \$782,117,624 \$987,263,191 \$905,216,386 \$106,476,363 \$1,105,238,728 \$1,105,238,728	\$1,249,628,563
Projected Figures Project	Ketchitan Gateway Borough Full Value \$1,592,716,600 \$1,644,353,148 \$1,697,663,774 \$1,697,663,774 \$1,809,526,120 \$1,806,191,724 \$1,928,759,291 \$1,928,759,291 \$1,928,759,291 \$1,220,486 \$2,262,356,119	\$2,335,702,663
Proj	School Term 2012-2013 2013-2014 2013-2014 2015-2016 2015-2016 2015-2017 2017-2018 2018-2020 2021-2022 2021-2023 2021-2023	2024-2025
	State Fiscal Vear 2013 2014 2014 2015 2016 2015 2015 2010 2020 2020 2020 2020 2020	2025
	Full and Year Year 2011 2013 2013 2014 2015 2015 2019 2019 2020 2020	2023
	S o s	pt special

		(Savings) or Cost Due to Repeal of 50% rute											I			1000 000
	CHOOLS	Municipality of Anchorage Local Contribution if 50% Rule and 4-Mill Contribution were Still in	300													C107 589 617
	DERFUNDING OF BASIC NEED FOR MUNICIPALITY OF ANCHORAGE SCHOOLS Actual Figures for "Class of 2013" Years (July 1, 2000 through June 30, 2013)	Municipality of Anchorage Required Local Contribution (State Underfunding of Basic Education)		\$62,643,830	\$64.471.369	\$67,845,314	\$69,729,060	\$73,751,264	\$76,624,175	\$81,476,907	\$88,989,480	\$97,482,455	\$101,145,807	\$101,579,642	\$101,921,045	594.429.970
	VICIPALITY O	50% Increase Added to 1999 Base		\$15,660,957,500	\$16,117,842,160	\$16,961,328,430	\$17,432,264,935	\$18,437,816,110	\$19,156,043,855	\$20,369,226,695	\$22,247,370,110	\$24,370,613,791	\$25,286,451,700	\$25,394,910,550	\$25,480,261,280	\$25,647,454,255
APPENDIX A	ED FOR MUN	Increase in 1999 Full 50% of Increase in Full 50% Increase Added to Value Base Value Base		R	\$456,884,660	\$1,300,370,930	\$1,771,307,435	\$2,776,858,610	53,495,086,355	54,708,269,195	\$6,586,412,610	58,709,556,291	59,625,494,200	59,733,953,050	59,819,303,780	\$9,986,496,755
	OF BASIC NE	Increase in 1999 Full Value Base	5	3	5913,769,320	\$2,600,741,860	53,542,614,870	\$5,553,717,220	50,950,172,710	05,850,036,050 000 000 000	C17 410 213 C03	796'776'676'776	213,230,388,400	513,467,906,100	095/00/980/675	519,972,993,510
	RFUNDING (tual Figures fo	Municipality of Anchorage full Value	\$15,660.057.500		210,3/4,720,820	518,251,699,350	519,203,572,370	521,214,674,720	\$25,077,405,900	\$78.833 787 720	\$33,080,270,082	\$34 011 045 OND		434 300 KGC 060	Cat 522 061 010	010,158,889,556
	STATE UNDERFUN Actual Fig	School Term	2000-2001	COUL 1000	2002-1002	2002-2003	2004-2004	2005-2005	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2017	2012,2013	COTO TOTAL
	ST	and State Value Fiscal ar Year	2001	-	+	t	t	╁	+	┝	H	H	1	H	+	ı
		Grade for Full and Class of True Value 2013 Year	K 1999	1 2000	2 2001	3 2002	4 2003	2004	9 2002	7 2006	8 2007	9 2008	10 2009	11 2010	12 2011	Totals

STATE UNDERFUN	DERFUNDING (OF BASIC NE	ED FOR MUI	NICIPALITY	DING OF BASIC NEED FOR MUNICIPALITY OF ANCHORAGE SCHOOLS	2100013	
1	Projected Figures Projecti	for "Class of 2 ons Based on Avera	025" Years (Ju ge Annual Grewth i	gures for "Class of 2025" Years (July 1, 2012 through Ju Projections Based on Average Annual Grewth in Full Value From 1999 - 2011	Figures for "Class of 2025" Years (July 1, 2012 through June 30, 2025) Projections Based on Average Annual Growth in Full Value From 1999 - 2011	CHOOLS	
School Term		Increase in 1999 Full Vaiue Base	50% of increase in Full Value Base	Increase in 1999 Fulf SO% of increase in Full SO% increase Added to Value Base 1999 Base	Municipality of Anchorage Required Local Contribution (State Underfunding of Basic Education)	Municipality of Anchorage Local Contribution of 50% Rule and 4-Mill Contribution were Still in Place	(Sawings) or Cost Due to Repeal of SO% rule
2012-2013	535,633,951,010	\$19,972,993,510	\$9,986,496,755	\$25,647,454,255	\$94 479 970	C103 E80 841	
2013-2014	538,160,827,554	\$22,499,870,054	\$11,249,935,027	\$26,910,892,527	\$101,126,193	C107 643 CTI	58,159,847
2014-2015	540,866,890,095 C43 764 845 003	\$25,205,932,595	\$12,602,966,297	\$28,263,923,797	\$108,297,259	\$113.055.695	56,517,377)
2016-2017	\$45,704,043,UB1	528,103,887,581	514,051,943,790	\$29,712,901,290	\$115,976,839	\$118,851,605	C2 074 1661
2017-2018	550 191 827 257	531,207,342,498	\$15,603,671,249	\$31,264,628,749	\$124,200,995	\$125,058,515	192,874,790
2018-2019	\$53,751,032,671	534,330,803,767 \$38,000,075,171	517,265,434,884	\$32,926,392,384	\$133,008,342	\$131,705,570	\$1.302.771
2019-2020	\$57 562 628 629	241 901 671 130	C19,045,037,366	534,705,995,086	\$142,440,237	\$138,823,980	53.616.256
2020-2021	\$61.644.512.674	CAS 983 SEE 174	520,330,633,383	536,611,793,065	\$152,540,966	\$146,447,172	\$6,093,794
2021-2022	\$66,015,851,487	\$50 354 803 987	524,591,77,387	538,652,735,087	\$163,357,959	\$154,610,940	\$8,747,018
2022-2023	\$70,697.170,900	\$55,036,213,400	C77 E19 105 200	540,838,404,494	\$174,942,006	\$163,353,618	\$11,588,388
2023-2024	\$75,710,452,273	SED 049 494 773	C20 034 747 307	743,1/9,064,200	\$187,347,503	\$172,716,257	\$14,631,246
2024-2025	\$81,079,235,710	\$65.418.778.710	530,024,747,367	545,685,704,887	\$200,632,699	\$182,742,820	\$17,889,879
		1000 to 100 to 1	532,709,139,105	548,370,096,605	\$214,859,975	\$ 193,480,386	C71 370 500

Full and True Value Year

Grade for Class of

				-89		Ţ	7	4		-	P	Ŧ	Ŧ	Ŧ	Ţ	Ţ	Ţ	Ŧ	7
			(Sauteme) or Cost	Due to Repeal of 50% rule															163 163 7501
	SCHOOLS	The state of the state of	Fairbanks North Star Borough Local	Contribution if 50% Rule and 4-Mill Contribution were Still in Place															\$28,737,831
	STATE UNDERFUNDING OF BASIC NEED FOR FAIRBANKS NORTH STAR BOROUGH SCHOOLS Actual Figures for "Class of 2013" Years (1919 4, 2000 th.)	gn June 30, 2013)	Fairbanks North Star Borough	(State Underfunding of Basic Education)		\$18,856,685	\$19,109,469	\$19.469.081	Tonientier	\$19,800,718	\$20,265,902	\$21,243,578	\$22,346,265	\$23,962,498	\$25,861,690	\$27,131,178	\$27,966,016	\$28.802.618	\$25,585,072
	ANKS NORTH	1, 2000 (1100)	Increase in 1999 Full 50% of Increase in Full 50% Increase Added to	1999 Base		54,714,171,310	\$4,777,367,285	\$4,867,270,265	64.050.430.430	25,271,000,4	55,066,475,455	\$5,310,894,375	\$5,586,566,255	\$5,990,624,545	\$6,465,422,395	\$6,782,794,590	\$6,991,504,063	\$7,200,654,550	\$7,184,457,650
APPENDIX	FOR FAIRB		50% of Increase in Full	Value Base		20	\$63,195,975	\$153,098,955	\$336,000 31C	25,000,000	3332,304,143	5596,723,065	\$872,394,945	51,276,453,235	\$1,751,251,085	\$2,068,623,280	\$2,277,332,755	52,486,483,240	\$2,470,286,340
	BASIC NEED		Increase in 1999 Full	Value Base	5		\$126,391,950	\$306,197,910	5472.016.430	COUNTY CON JOB	200000000000000000000000000000000000000	31,133,040,130	068'587'49'7	34,334,906,470	\$3,502,502,170	54,137,246,560	V4,554,665,510	54,972,966,480	\$4,940,572,680
100	RFUNDING OF Actual Figures fo			Borough Full Value	\$4,714,171,310		34,84U,563,260	55,020,369,220	55,186,187,740	\$5.418.779 600	\$\$ 907 617 AAD	CE ASP DET 100	C7 7C7 C7T TOC	007 1/0/107/16	30,410,6/3,480	0/9/14/16/06		06/ /51/ /90/65	59,654,743,990
01.0	TE UNDERF		School Term		2000-2001	2001, 2002	7007-7002	5007-7007	2003-2004	2004-2005	2005-2005	2006-2000	2002-2008	2008.3000	3000.3010	2010-2010	2017-2017	202.000	2017-7017
	STA		State	Year	2001	2002	I		2MA	2002	2006	2007	2008	ğ	S S	ļ	Ę	ļ	401
			Full and True Value	Year	1999	2000	ě		7007	2003	2004	2005	7006	2007	٤	ě	2010	į	
			Grade for Class of	2013	¥					7	3	9	-		6	27	=	2	fotals

	(Savings) or Cost Due to Repeal of 50% rule						Ī	I	I						1000 1000
SCHOOLS	Matanusta-Susitna Borough Local Contribution of 50% Rule and 4-Mill Contribution were Still in Disca														\$24 ABC 078
APPENDIX A IERFUNDING OF BASIC NEED FOR MATANUSKA-SUSITNA BOROUGH SCHOOLS Actual Figures for "Class of 2013" Years (July 1, 2000 through June 30, 2013)	Matanusica-Sustria Borough Rentuired Local Contribution (State Underfunding of Basic Education)		\$11,919,135	\$12,473,338	\$12,897,405	\$13,404,794	\$14,190,111	\$15,650,994	\$18,058,385	\$20,975,565	\$23,121,400	\$23,355,306	\$23,817.761	\$24,167,203	\$24,018,753
A ANUSKA-SUS	50% increase Added to 1999 Base		52,979,783,820	53,118,334,580	\$3,224,351,275	\$3,351,198,500	\$3,547,527,795	\$3,912,748,415	\$4,514,596,288	\$5,243,891,160	55,780,350,005	\$5,838,826,385	\$5,954,440,265	\$6,041,800,755	\$6,021,732,045
APPENDIX A ED FOR MATA 13" Years (July	Increase in 1999 Full 50% of Increase in Full 50% increase Added to Value Base 1999 Base	5	06	\$138,550,760	\$244,567,455	\$371,414,680	\$567,743,975	\$932,964,595	51,534,812,468	52,264,107,340	52,800,566,185	52,859,042,565	52,974,656,445	53,062,016,935	\$3,041,948,225
F BASIC NEI	Increase in 1999 Full Value Base	\$		37//101,520	5489,134,910	5742,829,360	51,135,487,950	51,865,929,190	53,069,624,936	24,526,214,680	35,801,132,370	55,/18,085,130	25,542,512,890	56,124,U33,870	56,083,896,450
RFUNDING O	Matanuska-Susitna Borough Full Value	\$2.979.783.820	C3 7EC 00C 240	096,500,000,506	33,406,918,/30	53,722,613,180	54,115,271,770	54,845,/13,010	C7 E07 000 E00	CB 580 016 100	Co cor dee nen	20,020,000,020 CP 020,000,000	\$0.725,030,7 IO	OCO. 103, CO. 02	59,063,680,270
STATE UNDERFUND	School Term	2000-2001	2001-2002	2002 2002	2002 2002	3004-2004	2006-2005	2005-2000	2007-2008	2008-2009	2008-2010	2010-2011	2011.2012	2017-2013	5102-2102
ST/	Full and State True Value Fiscat Year Year	1999 2001	2000 2002	H	ł	t	╀	t	╁	┝	H	╁	ŀ	╁	ł
	Grade for Fu Class of Truv 2013	×	1 2	7	~	Î	-	6	7	8	9	10	11 2	12	ı

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Grade for Full and Class of True Value 2025 Year	State Fiscal Year	School Term	Matanuska-Susitna Borough Full Value	Increase in 1999 Fulf Value Base	50% of increase in Full Value Base	Increase in 1999 Fulk 50% of Increase in Full 50% increase Added to Value Base 1999 Base	Matanuska-Susitna Borough Required Local Contribution (State Underfunding of Basic Education)	Matamuska-Susitna Borough Local Contribution of 50% Rule and 4-Mill Contribution were Still in Place	(Savings) or Cost Due to Repeal of 50% rule
2011	2013	2012-2013	\$9.063.680.770	\$5.002.00¢.450					
2012	2014	2013-2014	50 044 070 010	000,000,000,000	33,041,346,223	\$6,021,732,045	\$24,018,753	\$24,086,928	1568 175
2013	2015	2014-2015	\$10 and and ago	30,300,623,030	53,482,147,545	\$6,461,931,365	\$26,351,809	\$25,847,725	5504.084
2014	2016	2015-2016	\$11 050 724 000	700'777'066'/6	54,965,105,531	\$6,944,889,351	\$28,911,486	527,779,557	\$1,131,929
2015	7017	2016,2017	C12 123 413 E30	9/07/06/696/96	X,494,975,538	\$7.474,759,358	\$31,719,797	\$29,899,037	51.820.760
2016	į	2017.2010	514 400 02C Cm	510,152,628,708	55,076,314,354	\$8,056,098,174	\$34,800,893	532,224,393	\$2 576 ED1
2017	١	2010-2010	514,406,025,503	511,428,242,783	\$5,714,121,392	\$8,693,905,212	\$38,181,270	534,775,621	C3 AME GEN
2018	2020	2019-2020	C17 242 000 003	>12,827,763,358	56,413,881,679	\$9,393,665,499	\$41,890,000	\$37,574,662	\$4 315 33g
2019	1002	2020-2021	C10.027.C10.420	514,363,226,063	\$7,181,613,032	\$10,161,396,852	\$45,958,976	\$40,645,587	\$5 313 389
2020	2022	2021-2022	C20, C10, 20, C10, C20, C20, C20, C20, C20, C20, C20, C2	516,047,835,609	58,023,917,805	\$11,003,701,625	\$50,423,191	\$44,014,806	\$6 408 385
2021	20,23	2022.2023	C31 003 C3C CCC	517,89b,079,343	58,948,039,671	\$11,927,823,491	\$55,321,037	\$47,711,294	S7 609 742
2022	2024	2073-2024	\$75,178,275,303	523,483,4835	59,961,925,917	\$12,941,709,737	\$60,694,634	\$51,766,839	\$8.927.796
2023	2025	2024-2025	\$27 560 314 740	574 500 470 670	511,074,295,786	\$14,054,079,606	\$66,590,195	\$56,216,318	\$10.373.876
			On Carriery in	974"363'430'37B	\$12,294,715,464	\$15,274,499,284	\$73.058.419	100 000 000	

	(Savings) or Cost Due to Repeal of 50% rule								I		T		Ī	Ī	152 681 7091
HOOLS	Kenai Peniasula Borough Local Contribution if 50% Rule and 4-Mill Contribution were Stäl in	3													\$24,779,109
APPENDIX A DING OF BASIC NEED FOR KENAI PENINSULA BOROUGH SCHOOLS ures for "Class of 2013" Years (July 1, 2000 through June 30, 2013)	Kenai Peninsula Borough Required Local Consibution (State Underfunding of Basic Education)		\$16.203.652	\$16,600,112	\$17,159,251	\$17.843.057	\$18,787,851	\$19,125,610	\$19,634,987	\$20,447,690	\$21,799,855	\$23,192,450	\$24,369,165	\$24,075,846	\$22,097,401
A NAI PENINSU 71, 2000 through	50% Increase Added to 1999 Base		\$4,050,912,920	\$4,150,027,915	\$4,289,812,625	\$4,460,764,305	\$4,696,962,655	\$4,781,402,385	\$4,908,746,734	\$5,111,922,605	\$5,449,963,625	\$5,798,112,605	\$6,092,291,300	\$6,018,961,460	\$6,194,777,315
APPENDIX A EED FOR KEN 13" Years (July	increase in 1999 Full 50% of Increase in Full 50% Increase Added to Value Base 1999 Base		20	\$99,114,995	\$238,899,705	\$409,851,385	\$646,049,735	\$730,489,465	\$857,833,814	51,061,009,685	\$1,399,050,705	51,747,199,685	52,041,378,380	51,968,048,540	52,143,864,395
OF BASIC N	increase in 1999 Full Value Base	١	7	\$198,229,990	\$477,799,410	\$819,702,770	\$1,292,099,470	51,460,978,930	51,715,667,627	34,124,019,370	24,730,101,410	33,494,399,370	24,082,736,780 C3 036 not 000	080,780,086,64	74,787,728,790
NDERFUNDING Actual Figures fo	Kenai Peninsula Borough Full Value	C4 050 013 030		54,249,142,910	54,528,712,330	54,870,615,690	55,343,012,390	55,511,891,850 Ct 700 cen cen	\$5,700,380,34 \$6.177.023.300	CE 849 014 230	C7 E4E 343 300	CB 133 CED COD	\$7.987.010.000	CG 230 CA 790	36,336,0m , 1 4U
STATE UNDERFUN Actual Fign	School Term.	2000-2001	1000	7007-7007	2002-2003	2007-5007	2004-2005	2005-2000	2002-2009	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	
s	Full and State True Value Fiscal Vear Year	1999 2001	2000	+	2002	+	2004 2005	+	╁	+	╀	╀	+	┝	ı
	Grade for Ful Class of True 2013 y	¥	-			4	2	9	7	8	9	10	11 20	-	fetals

		¥ 5		8	ğ	9	8	8	61	03	ij	12	20	8	2	99	1
0.00		(Savings) or Cost Due to Repeal of 50% rule		(\$2.681,709	RO3 345 GR	51.988.666	(\$1,609.590	(\$1,207,008	\$779.461	(\$325,403	\$156,812	\$668,928	\$1,212,801	\$1,790,400	\$2,403,815	\$3,055,268	The same of the sa
	HOOLS	Kensi Pentasula Borough Local Contribution if 50%, Rule and 4-will Contribution were Still in Place		\$24,779,109	\$25,813,265	\$26,911,548	\$28,077,935	\$29,316,650	\$30,632,178	\$32,029,281	\$33,513,018	\$35,088,762	\$36,762,217	\$38,539,443	\$40,426,874	\$42,431,345	C121 121 231
	IDING OF BASIC NEED FOR KENAI PENINSULA BOROUGH SCHOOLS igures for "Class of 2025" Years (July 1, 2012 through June 30, 2025)	Kenai Perinsula Borough Required Local Contribution (State Underfunding of Basic Education)		\$22,097,401	\$23,467,656	\$24,922,882	\$26,468,345	\$28,109,643	\$29,852,717	\$31,703,878	533,669,830	\$35,757,690	\$37,975,018	\$40,329,843	\$42,830,689	\$45,486,612	\$432 642 360
Annual Street Street Street	DING OF BASIC NEED FOR KENAI PENINSULA B. gures for "Class of 2025" Years (July 1, 2012 through Ju Projections Based on Average Annual Growth in Full Value From 1999 - 2011	Increase in 1999 full 50% of Increase in Full 50% increase Added to Value Base Value Base		36,134,777,315	56,453,316,164	56,727,886,962	57,019,483,846	57,329,162,602	57,658,044,482	26,007,520,270	30,378,234,388	58,772,190,477	59,190,554,260	29,634,860,709	\$10,106,718,521	\$10,607,836,153	
	EED FOR KE 025" Years (J. ge Annual Grewth I.	50% of increase in Full Value Base	C2 142 0C4 30E	54,143,004,393	32,402,403,244	52,576,974,042	32,368,370,926	23,278,249,682	23,007,131,302	52,530,407,330	4, 7, 74, 000	74,721,217,557	55,139,641,340	55,055,005,005	ממיכטפייכנהיסל	\$6,\$56,923,Z33	
	OF BASIC N for "Class of 2 ons Based on Avera	Increase in 1999 Full Value Base	C4 287 778 790	CA BAR BAC ABB	20,000,000,403	CE 027 141 052	CC CEC 400 2C4	ACT 514 505	\$7 913 814 700	SR 654 682 235	CO 447 CEC 113	C10 190 000 010	\$11 167 895 577	\$12 111 611 200	C13 113 046 467	/98/080'CTT'CTC	
	Projected Figures	Kena: Peninsula Borough Full Value	\$8,338,641,710	\$8.855 719 409	\$9 404 861 DOA	\$9 988 054 777	\$10,607,412,284	\$11.265.176.044	\$11.963.727.620	\$12,705,596,255	\$13 493 AGR Mas	\$14.330.195.601	\$15.218.808.497	\$16,162,524,127	517, 164, 759, 187		
	Projected Fi	School Term	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
į	0	State Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	702	2023	2024	2025	The second second	
		Full and True Value Year	2011	2012	ETIQ	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		

Grade for Class of 2025

		Due to Repeal of SO% rule									T		T	Ī		(5977 603)
STOOLS	Kodiak Istand Borough Local Contribution of SOK	Rule and 4-Milt Contribution were Still in														\$4,629,984
APPENDIX A JINDERFUNDING OF BASIC NEED FOR KODIAK ISLAND BOROUGH SCHOOLS Actual Figures for "Class of 2013" Years (July 1, 2000 through June 30, 2043)	Kodiak Island Borough Required	Local Contribution (State Underfunding of Basic Education) Contribution were Still in		53,746,940	\$3.829.406	\$3,829,029	\$3.880.880	\$3,863,605	\$3,937,475	\$4,064,447	54,141,788	\$4,256,945	\$4,353,652	\$4,450,199	\$4,493,422	\$3,652,381
A ODIAK ISLAN V 1, 2000 throu	Kodiak Island Borough Increase in 1999 Full 50% of Increase in First Error Increase	1999 Base		5936,735,100	\$957,351,450	\$957,257,150	\$970,220,000	\$965,901,150	\$984,368,850	\$1,016,111,750	\$1,035,447,100	\$1,064,236,200	\$1,088,413,050	\$1,112,549,700	\$1,123,355,550	\$1,157,496,100
APPENDIX A NEED FOR KO 13" Years (July	50% of Increase in find	Value Base		22	\$20,616,350	\$20,522,050	\$33,484,900	\$29,166,050	\$47,633,750	579,376,650	598,712,000	\$127,501,100	\$151,677,950	\$175,814,600	5186,620,450	\$220,761,000
G OF BASIC r "Class of 20	Increase in 1999 Full	Value Base	5	3	\$41,232,700	\$41,044,100	266,969,800	558,332,100	595,267,500	33,300	3157,424,000	5255,002,200	3303,355,900	5351,629,200	23/3,240,300	7441,522,000
DERFUNDING tual Figures fo	Kodiak Island Borough	Full Value	S936 735 100	COLUMN CONTRACTOR	009'/96'//60	2977,779,200	51,003,704,900	007'/90'0666	51,032,002,500	\$1,032,460,400	C1 101 137 100	\$1.240.000	51,240,091,000 61,360,364,300	\$1 200 075 000	01 370 367 400	001//C7/0/C/TC
STATE UNDERFU Actual Fig	School Term		2000-2001	1001.1005	2001-2002	2002-2003	1002-5002	200E 300C	2005-2000	2007-2008	2008.2000	2004-2010	2010-2011	2011-2012	2017.7013	
	d State		2001	2002				ž ž	2007	2008	2009	2010	2013	2012	2013	
	Grade for Full and Class of True Value	Year	1999	2002	Ę	ê	Ę	Ž	2002	5002	2002 7	2006	5002	2010	2011	
	Grade for Class of	2013	¥	-	ļ^	m	4	_	ص	-	8	6	91	Ħ	11	Totals

24		W. C. C.		7		200	W.V	10	1		71					
		(Savings) or Cost Due to Repeal of 50% rule		(\$977,603)	(\$948,304)	(5918.047)	(\$886 800)	(5854 531)	(\$821,207)	(\$786,794)	(\$751,254)	(\$714.553)	(\$676,651)	(\$637.509)	(\$597.087)	(5555 34A)
	UNDERFUNDING OF BASIC NEED FOR KODIAK ISLAND BOROUGH SCHOOLS Projected Figures for "Class of 2025" Years (July 1, 2012 through June 30, 2025) Projections Based on Average Annual Growth in Full Value From 1999 - 2011	Kodiak Island Borough Local Contribution if SOK, Rule and 4-Mill Contribution were Still in Place		\$4,629,984	\$4,720,135	\$4,813,234	\$4,909,378	\$5,008,666	\$5,111,202	\$5,217,091	\$5,326,442	\$5,439,371	\$5,555,992	\$5,676,427	\$5,800,802	\$5,929,244
		Kodiak Island Borough Required Local Contribution (State Rufell Linderfunding of Basic Education) Contribution were still Place		\$3,652,381	\$3,771,831	\$3,895,187	\$4,022,578	\$4,154,135	\$4,289,994	\$4,430,297	\$4,575,188	\$4,724,818	\$4,879,341	\$5,038,918	\$5,203,714	\$5,373,900
		Increase in 1999 Full 50% of Increase in Full 50% Increase Added to Value Base 1999 Base		21,15/,496,100	\$1,180,033,786	51,203,308,563	51,227,344,530	\$1,252,166,585	\$1,277,800,435	51,304,272,631	\$1,331,610,590	\$1,359,842,626	51,388,997,981	51,419,106,850	51,450,200,419	\$1,482,310,891
		50% of Increase in Full Value Base	C 22 3C1 000	5240,700,000	5243,236,b88	3200,373,403	\$250,605,430	5315,431,485	5341,065,335	152,152,055	089,079,000	3423,107,526	5452,262,881	5462,371,750	STE GOS TO	\$545,575,791
The Carlotte State of the			C441 522 000	CARE 507 376	\$533 146.00C	CE01 240 050	200,017,000	5630,862,969	2007, L3U, b.70	780 750 080	C846 215 052	CON EDE 763	COC4 743 CO1	\$1 036 030 C30	C1 604 15 800	796"151"150"16
		Kodiak Island Borough Full Value	\$1,378,257,100	\$1.423.337.47K	\$1.469.882.026	\$1.517.953.960	C1 557 500 AGO	C1 618 855 770	\$1,018,016	\$1.726.486.080	\$1.782.950.153	\$1.841.260.862	\$1.901 478 601	\$1.963,665,738	\$2 027 886 GB2	אמריחמטי , אמיאה
	StAIE UNDERFL Projected F	School Term	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017.2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
		State Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	5023	2024	2025	
		Full and True Value Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	

Appendix B

Justice As Fairness

Fairbanks district superintendent: 50-70 teachers likely will lose jobs

Weston Morrow/wmorrow@newsminer.com | Posted: Wednesday, January 22, 2014 12:00 am

FAIRBANKS — Between 50 and 70 teachers in Fairbanks North Star Borough schools likely will lose their jobs at the end of the school year, according to school district superintendent Pete Lewis.

Lewis made the announcement as the district works to complete its proposed operating budget for the 2014-15 school year. The budget proposal is not finished and the district does not plan to release it until Feb. 1, Lewis said, but the cuts are not likely to be reduced in the remaining time frame unless funding from the state or borough increases significantly.

Throughout the past several years, the district's costs have grown while its funding sources have not. Enrollment in the district also has been declining in recent years.

The state, which funds the majority of the district's budget, has not raised its main funding formula in four years, and the governor's budget proposal recommends the trend continue for a fifth year.

"Costs continue to rise," Lewis said. "We have inflation factors. Things don't get cheaper from year to year."

Teacher layoffs usually cause increased class sizes, which the school board has sought to avoid as one of its top priorities. Last year, the district had to lay off several teachers for the first time in years.

After last school year, the district sent letters of doubtful employment status to 80 teachers and ended up laying off 16 but was able to hire about half of them back in some capacity by the start of the 2013-14 school year.

"This year, it will affect classrooms in a much more significant way," Lewis said.

Most of the cuts last year took place at the secondary level.

At this point in the budget process, it is unclear where the teacher reductions, which Lewis estimated around 60 to 63, would take place. The exact number and areas the layoffs occur will depend on factors such as retirements and enrollment changes.

Fairbanks is not the only school district facing layoffs in the upcoming school year. Anchorage School District, which has an operating budget a little more than twice the size of Fairbanks, announced Tuesday it will eliminate 219 teaching positions for 2014-15, 159 of those because of flat funding.

In the past four years, Anchorage has reduced its budget by 491 full-time equivalent positions, accounting for just more than 700 employees, Anchorage officials stated in a press release.

FNSB school board members have urged the Alaska Legislature, which convened for the first day of its 2014 session Tuesday, to reverse its recent course and increase its foundation funding to districts.

Contact staff writer Weston Morrow at 459-7520. Follow him on Twitter: @FDNMschools.

Fairbanks district officials cautious about Ketchikan funding lawsuit

Weston Morrow/wmorrow@newsminer.com | Posted: Friday, January 17, 2014 12:12 am

FAIRBANKS — School board members and administrators at Fairbanks North Star Borough School District reacted cautiously to news that Ketchikan Gateway Borough would sue the state over local education funding requirements.

Ketchikan filed a lawsuit earlier this week, claiming the state was unconstitutionally forcing local municipalities to pay a portion of school budgets that is technically the responsibility of the state. The state must fund "basic need" for each school district in the state but for years has been forcing municipalities to pick up a portion of the tab, while paying the full sum for rural districts outside a borough.

FNSBSD Superintendent Pete Lewis and several school board members attended a Fairbanks Borough Assembly work session in December in which Ketchikan officials presented their case to assembly members.

Lewis responded hesitantly to the news that Ketchikan had filed its lawsuit this week, saying that neither a win nor a loss would signal a definite change in funding to municipal districts like FNSBSD.

The state required taxpayers in Fairbanks North Star Borough to pay \$26 million of the district's roughly \$151 million in basic need funding in 2013. The borough elected to cover much more than that, however, allocating \$48.3 million to the school district.

If Ketchikan does win the lawsuit and the state is forced to cover the required local contributions, it's possible the biggest change — to the district — would simply be who pays that portion of its bill. That's only one of many possibilities, though.

The state Legislature has not increased basic need for four years, and Gov. Sean Parnell's 2015 budget proposal would extend that period a fifth year if the legislature follows suit. The House of Representatives' Sustainable Education Task Force, created to examine, among other things, the cost of education in Alaska, recommended at the end of December that the state can not continue its current education funding levels.

In fiscal year 2014, municipalities are projected to pay \$221.5 million in required local contributions, not including the additional amount many contribute freely.

Lewis expressed concern about how such a large cost increase to the state might further increase the legislature's frenetic move to curtail education spending.

The state is expected to pay \$1.4 billion in basic need to districts in 2014.

Lewis also raised the concern that some municipalities might elect to not spend additional taxpayer money on education if the required local contribution were removed. For FNSB schools, that would mean a loss of \$22 million.

School board president Heidi Haas was one of the board members that sat in on the borough work session with Lewis. She said the lawsuit makes sense, but she said its outcome is less than certain.

"If you get down to the nitty gritty, it could end up hurting us and not helping us because there could be a change to the formula, because (the state) had to absorb additional costs," Haas said. "I agree with what their definition is, but I'm concerned about how that will play out in the long run in terms of education funding."

Fellow board member Sue Hull, who, in addition to FNSBSD, serves on the state school board, said the current state funding plan does seem to discourage areas that are willing to tax themselves.

"If the state is responsible for basic need, then shouldn't they be willing to pay for basic need for everybody," Hull said. "As a borough taxpayer I kind of think the state should be looking at that."

Hull also expressed concern for how the state could pick up an additional \$221 million tab when it is already facing declining revenues and deficits, but said if the courts rule in Ketchikan's favor the state won't have a choice.

Rep. Tammie Wilson, R-North Pole, pre-filed a similar bill with the state House of Representatives Jan. 10. The bill would, among other things, remove the required local contribution. Wilson also is co-chair of the Sustainable Education Task Force.

The legislative session begins Jan. 21.

Contact staff writer Weston Morrow at 459-7520. Follow him on Twitter: @FDNMschools.