



# Alaska Public School Funding Formula Overview

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<http://education.alaska.gov>



# **PUBLIC SCHOOL FUNDING FORMULA**

The current state public school funding formula was adopted under SB 36 in 1998; implemented in 1999.

The public school funding formula is defined in Alaska Statute 14.17.



# Providing an Overview

1. October count and Average Daily Membership (ADM).
2. Calculations of Adjusted Average Daily Membership (AADM).
3. Calculation of Basic Need.
4. Funding Components of Basic Need ~ (*Who Pays*)
5. Additional Funds above Basic Need.



# Average Daily Membership

## ADM Reporting Requirements

- Average Daily Membership is the number of **enrolled** students during the 20 school-day count period ending on the fourth Friday of October. (AS 14.17.600)
- Reports are due within two weeks after the end of the 20 school-day count period. (AS 14.17.600)
- Projected student count reports are due November 5. (AS 14.17.500)



# Who Qualifies as a Student?

## Eligibility for State Foundation Funding:

- A child who is 6 years of age on or before September 1, and under the age of 20, and has not completed the 12<sup>th</sup> grade. (AS 14.03.070)
- A child who is 5 years of age on or before September 1, may enter kindergarten. (AS 14.03.080 (d))
- A child with a disability and an active Individualized Education Program (IEP) may attend school if at the age of 3 or if under the age of 22 by July 1. (AS 14.30.180 (1))



# 6 Steps to DISTRICT ADJUSTED ADM

- Step 1.     Adjust:   ADM for School Size
- Step 2.     Apply:   District Cost Factor
- Step 3.     Apply:   Special Needs Factor
- Step 4.     Apply:   Vocational & Technical Factor (CTE)
- Step 5.     Add:     Intensive Services Count
- Step 6.     Add:     Correspondence Student Count

**= District Adjusted ADM**

**Used to calculate ENTITLEMENT**



## Step 1. Adjust the ADM for School Size

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	$39.60 + (1.62 * (ADM - 20))$
3.	30-74.99	$55.80 + (1.49 * (ADM - 30))$
4.	75-149.99	$122.85 + (1.27 * (ADM - 75))$
5.	150-249.99	$218.10 + (1.08 * (ADM - 150))$
6.	250-399.99	$326.10 + (.97 * (ADM - 250))$
7.	400-749.99	$471.60 + (.92 * (ADM - 400))$
8.	Over 750	$793.60 + (.84 * (ADM - 750))$

### A Community with an ADM:

**Under 10** - Added to the smallest school with an ADM greater than 10.

**10 through 100** - Grades K-12 ADM is combined and adjusted once; adjusted as one school.

**101 through 425** - ADM for grades K-6 and 7-12 are adjusted separately; adjusted as two schools.

**Greater than 425** - The ADM of each facility, administered as a separate school, is adjusted; unless it is the a single site facility, then it adjusts as two schools.

AS 14.17.905



# Step 1. Adjust the ADM for School Size

(continued)

\* **Alternative** school with an ADM of 175 or greater *and* administered as a separate facility the ADM will be adjusted separately, unless:

1. It is in the 1<sup>st</sup> year of service with ADM between 120 to 175 receives an adjustment of 1.33; **OR**
2. It had an ADM of 175 or greater in the prior year but drops below 175 in the current fiscal year it will receive an adjustment of 1.33; **OR**
3. It has an ADM of less than 175 it shall be counted as a part of the school in the district with the *highest* ADM.

~\*~\*~\*~

\* **Charter** school with an ADM of 150 or greater is adjusted as a separate facility unless:

1. It is in the 1<sup>st</sup> year of service with ADM between 75 to 150 it receives an adjustment of 1.45; **OR**
2. It had an ADM of 75 or greater in the prior year but drops below this in the current fiscal year it will receive an adjustment of 1.45; **OR**
3. It continues to stay below 75 ADM then it receives an adjustment of 1.18.



**Step 1.**  
**Example: NOME PUBLIC SCHOOLS**  
**Projected FY2019 ADM by School**

■ Nome Elementary School.....	380.00
■ Nome-Beltz Jr/Sr High School.....	220.00
■ Anvil City Science Academy.....	60.00
■ Nome Youth Facility.....	14.00
■ <u>Extension Correspondence .....</u>	<u>15.00</u>
➤ <b>Total ADM.....</b>	<b>689.00</b>



**Step 1.**  
**Example:**  
**NOME PUBLIC**  
**SCHOOLS**

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	$39.60 + (1.62 * (ADM - 20))$
3.	30-74.99	$55.80 + (1.49 * (ADM - 30))$
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8.	Over 750	$793.60 + (.84 * (ADM - 750))$

**K-6 Adjusted ADM's**

$$(Ref. 6) \quad 326.10 + \{.97 * (380.00 - 250)\} \quad 452.20$$

**7-12 Adjusted ADM's**

$$(Ref. 5) \quad 218.10 + \{1.08 * (220.00 - 150)\} \quad 293.70$$

<i>Anvil Charter School</i>	<b>60</b> * 1.18	70.80
(Ref. 1) <i>Youth facility's ADM</i>	<b>14</b>	<b>+ 39.60</b>

**School Size Adjusted ADM** **856.30**



# HOLD HARMLESS PROVISION

The Hold Harmless provision was established for those districts experiencing a reduction in enrollment. To determine eligibility, the district's sum total of the *School Size Adjustment* is compared against the prior fiscal year. If a decrease of 5% or greater has occurred, then the prior fiscal year will become the base.

Available up to 3 years provided district stays below the base year.

- 1<sup>st</sup> year 75% of difference to the base year is retained.
- 2<sup>nd</sup> year 50% of difference to the base year is retained.
- 3<sup>rd</sup> year 25% of difference to the base year is retained.



# Nome Public Schools: HOLD HARMLESS PROVISION.

***Did Nome's total school size decrease by 5% or greater and reactivate the Hold Harmless provision?***

FY19 Projected ADM	674.00	FY19 School Size Adj. ADM	<b>856.30</b>
FY20 Projected ADM	674.00	<u>FY20 School Size Adj. ADM</u>	<u><b>856.30</b></u>
		DIFFERENCE	<b>0.00</b>

Did the District decrease in Total School Size adjustment? **No**

**RESULT:** *District is not eligible for the hold harmless provision this year.*

**The original total School Size Adjustment of 856.30 moves forward in the formula**



## Step 2.

# DISTRICT COST FACTORS

Cost factors are specific to each school district and range from 1.000 to 2.116.

Multiply the School Size Adjusted ADM by the District Cost Factor for Nome:

$$856.30 \times \underline{1.450} = \mathbf{1,241.64}$$



## **Step 3.**

# **SPECIAL NEEDS FUNDING**

- Includes special education (except intensive), vocational education, gifted/talented and bilingual/bicultural. These are block funded at 20%.

*AS 14.17.420 (a)(1)*



**Step 3. *Example:***  
**NOME PUBLIC SCHOOLS**

Multiply the Adjusted ADM (from Step 2) by  
the Special Needs Factor

$$1,241.64 \times \underline{1.20} = \mathbf{1,489.97}$$



## Step 4.

# VOCATIONAL & TECHNICAL FUNDING

- Career & Technical Education (CTE), is funded at a factor of 1.015.
- It is intended to assist districts in providing career and technical education services in grades seven through 12.
- This excludes costs associated with administrative expenses and instruction in general literacy, mathematics, and job readiness skills.

AS 14.17.420 (a)(3)



## **Step 4. *Example:***

### **NOME PUBLIC SCHOOLS**

Multiply the Adjusted ADM (from Step 3) by  
the Career & Technical Education Factor

$$1,489.97 \times \underline{1.015} = \mathbf{1,512.32}$$



## **Step 5.**

# **INTENSIVE SERVICES FUNDING**

**A school district will receive funding for intensive services students that:**

1. Are receiving intensive services and;
2. Enrolled on the **last day** of the 20-school-day count period and;
3. Meet intensive qualifications for each intensive services student.

**(Intensive Student Count) x 13 = Intensive Student Funding**

*An Intensive Services student generates \$77,090*



## **Step 5. *Example:***

### **NOME PUBLIC SCHOOLS**

Multiply the Intensive Student Count by 13 &  
add to the adjusted ADM (from Step 4)

Nome Public Schools has 12 Intensive Students

$$12 \times 13 = \mathbf{156}$$

$$1,512.32 + \underline{156} = \mathbf{1,668.32}$$



## **Step 6.**

# **CORRESPONDENCE PROGRAMS**

Districts offering correspondence programs receive funding based on 90% of the Correspondence ADM.

**(Correspondence ADM) x .90 = Level of  
Correspondence Funding**

*Each Correspondence ADM generates \$5,337.*

*AS 14.17.430*



## Step 6. **EXAMPLE:** **NOME PUBLIC SCHOOLS**

Multiply the Correspondence Student ADM by 90% and add to the Adjusted ADM (from Step 5) to get Final District Adjusted ADM (AADM).

➤ *Nome Public Schools  
has 15 Correspondence ADM*

$$15 \times .90 = 13.50$$

$$1,668.32 + \underline{13.50} = 1,681.82$$



# **BASIC NEED**

## ***Entitlement***

Multiply the district adjusted ADM by the base student allocation [BSA] = BASIC NEED

$$1,681.82 \times \underline{\$5,930} = \underline{\$9,973,193}$$

AS 14.17.470



# NOME: *Summarized*

## District Adjusted ADM & Basic Need

Projected ADM for Nome: 674.00 + 15 corresp. = 689.00

Step 1. Adjusted ADM for School Size: (No Adjustment for Hold Harmless)	856.30
Step 2. Apply the District Cost Factor:	<u>x 1.450</u> 1,241.64
Step 3. Apply the Special Needs Factor:	<u>x 1.20</u> 1,489.97
Step 4. Apply the Career & Technical Ed Factor:	<u>x 1.015</u> 1,512.32
Step 5. Add Intensive Service Counts: (12.00 x 13 = 156)	<u>+ 156.00</u> 1,668.32
Step 6. Add Correspondence Student Counts: (15 x .90 = 13.50)	<u>+ 13.50</u>
= District Adjusted ADM	1,681.82
Multiply by \$5,930 the FY2020 Base Student Allocation	<u>x \$5,930</u>

**BASIC NEED: \$9,973,193**



# Components of Basic Need

*(Who pays?)*

- Required Local Contribution
  - Federal Impact Aid
    - State Aid



# **Full & True Value / Local Effort Calculation**

Current year full & true value, as provided annually by the State Assessor's Office, is multiplied by 2.65 mils for the purposes of calculating the Required Local Effort for foundation funding.



# CALCULATING REQUIRED LOCAL CONTRIBUTION

*Example: Nome Public Schools*

The **lesser** of the equivalent of 2.65 mils of the full & true value for 2018 calendar year, but not to exceed 45% of the school district's prior year basic need.

*.00265 of full & true value Tax Base:*

$$.00265 \times \$420,455,100 = \$1,114,206$$

*45% of Prior Year Basic Need:*

$$.45 \times \$9,329,788 = \$4,198,405$$



## **Title VII**

# **FEDERAL IMPACT AID PAYMENTS**

Title VII Federal Impact Aid Payments received from March 1 through the last day of February are used as payment for Basic Need.

The State must first deduct out the federal funding for special education (SPED), 1/5<sup>th</sup> Native lands, and construction funds.



# **Title VII FEDERAL IMPACT AID PAYMENTS**

## ***Example: Nome Public Schools***

Payments received by the Nome Public Schools from March 1 through the end of February. There are no SPED, Native lands, or construction funds included in their payments therefore the total received is eligible.

**\$133,113**

*(amount eligible for Deduction)*

AS 14.17.410(e)(2)(B)



# IMPACT AID PERCENTAGE

**Required Local Contribution**

*divided by*

**Budgeted Local Contribution**

Budgeted Local Contribution, for the purposes of calculating the Impact Aid percentage is found in the Budgets submitted on July 15 of each year and may consist of:

- Appropriations
- Investment Earnings
- In-Kind Services
- “Other” Local”



# **Title VII PERCENTAGE**

## ***Example: Nome Public Schools***

Required Local: \$1,114,206  
Budgeted Local: \$3,408,762 = **32.69%**

*(This percentage is only derived for City & Boroughs)*



# IMPACT AID

## ***Example: Nome Public Schools***

90% of the eligible Impact Aid received by a school district is multiplied by the Impact Aid percentage.

Nome's Deductible Impact Aid Calculation:

$$\text{\$133,113} \times 32.69\% \times 90\% = \text{\$39,163}$$

$$\textit{Eligible Impact Aid} \times \textit{Title VII \%} \times 90\% = \textit{Deductible Impact Aid}$$



# STATE AID

## Nome Public Schools

BASIC NEED:	\$ 9,973,193
less REQUIRED LOCAL:	(1,114,206)
less IMPACT AID:	<u>(39,163)</u>
<b>STATE AID</b>	<b>\$ 8,819,824</b>

AS 14.17.410 (b)(1)



# ***ADDITIONAL FUNDS*** **Above Basic Need**

- **Additional Local Contribution**
- **Quality Schools Grant**



# Calculating the ADDITIONAL LOCAL CONTRIBUTION

*Example: Nome public Schools*

The **greater** of 2 mils of the tax base or 23% of the district's current year Basic Need and State funds calculated on AADM can be contributed, but not exceeded.

*.002 of Full & True Value Tax Base:*

$$.002 \times \$420,455,100 = \$840,910$$

*23% of Basic Need & funds calculated on AADM:*

$$.23 \times (\$9,973,193 + \$26,909) = \mathbf{\$2,300,023}$$



# MAXIMUM LOCAL CONTRIBUTION

*Example:* Nome City Schools

## Required Local Contribution plus Additional Local Contribution

REQUIRED Local Contribution:	\$1,114,206
<u>ADDITIONAL Local Contribution:</u>	<u>+ 2,300,023</u>
<b>MAXIMUM Local Contribution:</b>	<b>\$ 3,414,229</b>

AS 14.17.410 (c)



# QUALITY SCHOOLS GRANT

**AS 14.17.480** provides a quality school funding grant of the district's Adjusted ADM multiplied by \$16.

*Example: Nome Public Schools*

$$1,681.82 \times \$16 = \mathbf{\$26,909}$$

<https://education.alaska.gov/tls/qualityschools/>



# COMPONENTS OF STATE AID

A Permanent Funding Component of State Aid

**Nome's total State Aid equals:**

<u>Calculated</u> STATE AID	\$8,819,824
<u>plus QUALITY SCHOOLS Grant</u>	<u>26,909</u>
<b>TOTAL STATE ENTITLEMENT</b>	<b>\$8,846,733</b>

AS 14.17.410



**PLEASE NOTE:**  
**Prorating the Public School Funding  
Formula**

If the amount appropriated by the legislature is insufficient to meet the total amount authorized, then all districts' Basic Need will be reduced pro rata.

AS 14.17.400 (b)

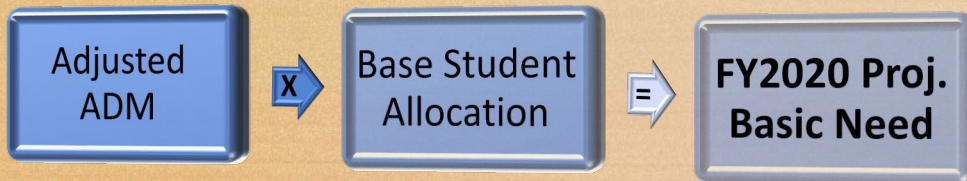


AS 14.17.410

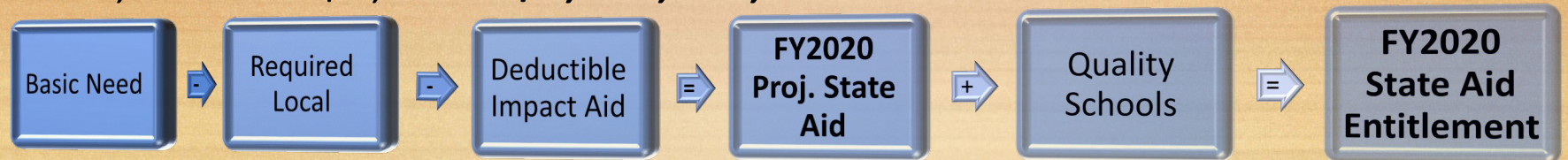
# Foundation Funding Formula

FY2020 Projection

FY2020 Projected Total  Average Daily Membership (ADM) AS14.17.600	School Size Table  AS14.17.450	District Cost Factor  x 1.0 to 2.116  AS14.17.460	Special Needs factor  x 1.20  AS14.17.420	Vocation Education factor  x 1.015  AS14.17.420	Special Ed. Intensives  x 13  AS14.17.420	Correspondence ADM  x 90%  AS14.17.430	FY2020 Projected District <b>Adjusted ADM</b>
128,052.91	141,285.52	170,187.00	204,224.43	207,287.79	2,890 x 13 = 37,570 244,857.79	13,011.90 x .90 = 11,710.71	<b>256,568.51</b>



$$256,568.51 \times \$5,930 = \$1,521,451,263$$



$$\$1,521,451,263 - \$257,515,406 - \$82,181,020 = \$1,181,754,837 + \$4,105,094 = \$1,185,859,931$$

\*Components of funding are State General Funds, Public School Trust Fund and Federal Impact Aid.





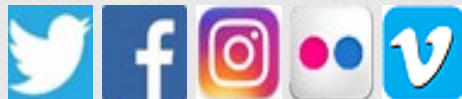
# Thank you.

*An excellent education for every student every day.*



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**Department of Education & Early Development**  
**History of One-Time funding outside the Foundation Formula**  
House Education Committee  
February 27, 2019

<b>Fiscal Year</b>	<b>One-time Funding (\$ Thousands)</b>
2002	\$12,400.0
2003	\$23,300.0
2007	\$35,000.0
2008	\$89,801.0
2012	\$20,000.0
2013	\$25,000.0
2014	\$46,000.0
2015	\$42,953.5
2019	\$20,000.0 *
2020	\$30,000.0 **

\* Appropriated under SB142 (Ch 19, SLA 2018, Sec 21(c), Pg 31, Ln 2) effective July 1, 2018  
*Proposed repeal – SB39 / HB54 (Sec 16, Pg 13, Ln 18)*

\*\* Appropriated under HB287 (Ch 6, SLA 2018, Sec 4, Pg 5, Ln 1-5) effective July 1, 2019  
*Proposed repeal – SB20 / HB39 (Sec 28, Pg 76, Ln 9)*





# Federal Impact Aid Disparity Test

<https://education.alaska.gov/schoolfinance/foundationfunding>

The disparity test is an annual submittal from the State of Alaska to the U.S. Department of Education, Impact Aid Program, under the Elementary and Secondary Education Act (ESEA) of 1965 as amended by Every Student Succeeds Act (ESSA) of 2015, section 7009 *State Consideration of Payments in Providing State Aid*.

## In General...

- ✓ A state may reduce state aid payments, as applicable by law, when a district receives federal Impact Aid revenues.
- ✓ A state must apply for recertification annually, not later than 120 days prior to the next fiscal year (end of February).
- ✓ In order to qualify for this provision the state must demonstrate an equalized funding formula:
  1. the highest per revenue district versus the lowest per revenue district;
  2. not more than a 25% disparity between districts revenue per Adjusted Average Daily Membership (AADM); and,
  3. disregard the revenue per AADM above the 95th percentile and below the 5th percentile per AADM.

Fiscal Year	Disparity percentage
2012	19.31%
2013	19.37%
2014	21.40%
2015	22.58%
2016	22.40%
2017	22.32%



**The Department of Education and Early Development**  
**FY2020 Projected State Program Allocations based on Legislative Appropriations**

*Allocations are subject to adjustment based on individual program requirements*

*Prepared 12/20/2018*

	FY2020 Projected ADM	Projected Total Foundation @ \$5,930	Projected Boarding Home	Residential Boarding Program	Youth in Detention	Projected Special Schools	Projected Pupil Transportation	Projected Municipal Debt Retirement	PROJECTED FY2020 TOTALS
ALASKA GATEWAY	385	\$ 8,398,637					\$ 790,856		\$ 9,189,493
ALEUTIAN REGION	23	1,151,545					0		1,151,545
ALEUTIANS EAST	217	4,695,101					74,431	657,734	5,427,266
ANCHORAGE	45,325	322,941,190		45,600	437,246	1,134,600	21,274,250	41,187,811	387,020,697
ANNETTE ISLANDS	300	3,550,713					60,300		3,611,013
BERING STRAIT	1,767	31,762,231		431,184			95,418		32,288,833
BRISTOL BAY	88	950,402					250,920		1,201,322
CHATHAM	185	3,827,090					50,530		3,877,620
CHUGACH	495	4,155,600		273,600			0		4,429,200
COPPER RIVER	440	6,837,257					577,614		7,414,871
CORDOVA	353	4,320,363					129,850	457,090	4,907,303
CRAIG	502	4,568,844					122,354		4,691,198
DELTA/GREELY	821	10,198,376					1,385,310		11,583,686
DENALI	972	6,980,569					442,336		7,422,905
DILLINGHAM	452	6,004,662	34,310				605,250	742,201	7,386,423
FAIRBANKS	13,194	110,565,543			118,854		11,657,448	8,815,139	131,156,984
GALENA	4,196	24,881,275		3,517,074			83,176		28,481,525
HAINES	242	2,292,445					159,160	900,673	3,352,278
HOONAH	115	2,314,491					37,950	0	2,352,441
HYDABURG	102	1,877,793					0		1,877,793
IDITAROD	346	6,526,227					45,396		6,571,623
JUNEAU	4,636	37,248,902			95,829		3,059,604	7,155,025	47,559,360
KAKE	103	2,212,187					30,900		2,243,087
KASHUNAMIUT	313	3,238,157					1,565		3,239,722
KENAI	8,681	79,297,077			97,998		8,015,208	2,830,958	90,241,241
KETCHIKAN	2,274	25,314,603					1,769,812	2,359,033	29,443,448
KLAWOCK	114	2,186,875					73,530		2,260,405
KODIAK	2,251	24,406,757					1,894,918	5,743,701	32,045,376
KUSPUK	367	6,237,280	7,540				264,974		6,509,794
LAKE AND PENINSULA	313	9,115,328					132,288	965,096	10,212,712
LOWER KUSKOKWIM	4,065	64,572,548		1,060,616	139,172		1,243,890		67,016,226
LOWER YUKON	2,001	31,653,754					2,001		31,655,755
MAT-SU	19,074	169,566,888			89,548		17,021,685	18,358,802	205,036,923
NENANA	1,290	8,883,025		1,382,572			123,310		10,388,907
NOME	689	8,846,733			121,353		462,364	157,546	9,587,996
NORTH SLOPE	1,983	19,462,859					2,452,971	75,346	21,991,176
NORTHWEST ARCTIC	1,986	37,351,895		663,360			52,704	4,078,813	42,146,772
PELICAN	11	537,414					0		537,414
PETERSBURG	461	6,074,143					190,854	466,996	6,731,993
PRIIBILOF	70	1,121,183					0		1,121,183
SAINT MARY'S	185	3,439,277					39,405		3,478,682
SITKA	1,187	12,323,983					555,775	1,874,944	14,754,702
SKAGWAY	122	986,909					4,862		991,771
SOUTHEAST	211	6,034,238					262,856		6,297,094
SOUTHWEST	611	10,079,202	20,000				403,260		10,502,462
TANANA	48	1,174,827					25,296		1,200,123
UNALASKA	430	4,411,913					307,880	274,890	4,994,683
VALDEZ	657	4,803,918					507,556	1,640,573	6,952,047
WRANGELL	330	4,131,196					255,420	168,875	4,555,491
YAKUTAT	83	1,075,104					53,430		1,128,534
YUKON FLATS	222	5,615,392					64,809		5,680,201
YUKON/KOYUKUK	1,871	16,131,455	17,344				97,976		16,246,775
YUPIIT	464	6,104,614					928		6,105,542
Mt. EDGE CUMBE	430	3,419,941							3,419,941
OTHER	\1	26,027,300				2,406,349		930,500	29,364,149
Sub Totals	128,053	1,211,887,231	79,194	7,374,006	1,100,000	3,540,949	77,214,580	99,841,746	1,401,037,706

\1 OTHER INCLUDES SESA, OTHER ADJUSTMENTS.



**Department of Education & Early Development**

Prepared 2/15/2019

FY2020 Governor's Amended K-12 Funding Reduction

Prepared by School Finance

School District	FY2020 Projected Total State Entitlement	Prorated FY2020 Projected Total State Entitlement	Difference	Repealed Projected One- Time \$30 Million	Total FY2020 Governor Amended Reduction
Alaska Gateway	\$ 8,398,637	\$ 6,864,492	\$ (1,534,145)	\$ (170,842)	\$ (1,704,987)
Aleutian Region	1,151,545	941,503	(210,042)	(23,390)	(233,432)
Aleutians East Borough	4,695,101	3,669,808	(1,025,293)	(114,177)	(1,139,470)
Anchorage	322,941,190	245,769,182	(77,172,008)	(8,593,863)	(85,765,871)
Annette Island	3,550,713	2,628,193	(922,520)	(102,732)	(1,025,252)
Bering Strait	31,762,231	24,128,238	(7,633,993)	(850,120)	(8,484,113)
Bristol Bay Borough	950,402	611,389	(339,013)	(37,752)	(376,765)
Chatham	3,827,090	3,129,428	(697,662)	(77,692)	(775,354)
Chugach	4,155,600	3,415,749	(739,851)	(82,390)	(822,241)
Copper River	6,837,257	5,566,200	(1,271,057)	(141,545)	(1,412,602)
Cordova	4,320,363	3,393,759	(926,604)	(103,186)	(1,029,790)
Craig	4,568,844	3,646,471	(922,373)	(102,715)	(1,025,088)
Delta/Greely	10,198,376	8,355,931	(1,842,445)	(205,174)	(2,047,619)
Denali Borough	6,980,569	5,577,370	(1,403,199)	(156,260)	(1,559,459)
Dillingham	6,004,662	4,766,512	(1,238,150)	(137,880)	(1,376,030)
Fairbanks N. Star Borough	110,565,543	84,133,903	(26,431,640)	(2,943,423)	(29,375,063)
Galena	24,881,275	20,461,258	(4,420,017)	(492,212)	(4,912,229)
Haines Borough	2,292,445	1,693,515	(598,930)	(66,697)	(665,627)
Hoonah	2,314,491	1,858,991	(455,500)	(50,724)	(506,224)
Hydaburg	1,877,793	1,537,236	(340,557)	(37,924)	(378,481)
Iditarod Area	6,526,227	5,329,395	(1,196,832)	(133,279)	(1,330,111)
Juneau Borough	37,248,902	28,109,093	(9,139,809)	(1,017,808)	(10,157,617)
Kake	2,212,187	1,775,209	(436,978)	(48,662)	(485,640)
Kashunamiut	3,238,157	2,242,778	(995,379)	(110,845)	(1,106,224)
Kenai Peninsula Borough	79,297,077	60,439,182	(18,857,895)	(2,100,012)	(20,957,907)
Ketchikan Gateway Borough	25,314,603	19,990,473	(5,324,130)	(592,894)	(5,917,024)
Klawock	2,186,875	1,671,367	(515,508)	(57,407)	(572,915)
Kodiak Island Borough	24,406,757	19,135,894	(5,270,863)	(586,963)	(5,857,826)
Kuspuk	6,237,280	4,695,638	(1,541,642)	(171,677)	(1,713,319)
Lake & Peninsula Borough	9,115,328	7,396,709	(1,718,619)	(191,385)	(1,910,004)
Lower Kuskokwim	64,572,548	50,388,581	(14,183,967)	(1,579,524)	(15,763,491)
Lower Yukon	31,653,754	23,908,817	(7,744,937)	(862,475)	(8,607,412)
Mat-Su Borough	169,566,888	133,989,560	(35,577,328)	(3,961,886)	(39,539,214)
Nenana	8,883,025	7,300,108	(1,582,917)	(176,273)	(1,759,190)
Nome	8,846,733	7,080,822	(1,765,911)	(196,652)	(1,962,563)
North Slope Borough	19,462,859	13,003,059	(6,459,800)	(719,362)	(7,179,162)
Northwest Arctic Borough	37,351,895	30,073,211	(7,278,684)	(810,553)	(8,089,237)
Pelican	537,414	435,312	(102,102)	(11,370)	(113,472)
Petersburg	6,074,143	4,783,850	(1,290,293)	(143,687)	(1,433,980)
Pribilof	1,121,183	839,048	(282,135)	(31,419)	(313,554)
Saint Mary's	3,439,277	2,816,407	(622,870)	(69,363)	(692,233)
Sitka Borough	12,323,983	9,540,738	(2,783,245)	(309,942)	(3,093,187)
Skagway	986,909	682,209	(304,700)	(33,931)	(338,631)
Southeast Island	6,034,238	4,968,656	(1,065,582)	(118,663)	(1,184,245)
Southwest Region	10,079,202	7,612,217	(2,466,985)	(274,723)	(2,741,708)
Tanana	1,174,827	958,810	(216,017)	(24,056)	(240,073)
Unalaska	4,411,913	3,308,342	(1,103,571)	(122,893)	(1,226,464)
Valdez	4,803,918	3,252,123	(1,551,795)	(172,808)	(1,724,603)
Wrangell	4,131,196	3,292,383	(838,813)	(93,410)	(932,223)
Yakutat	1,075,104	848,157	(226,947)	(25,273)	(252,220)
Yukon Flats	5,615,392	4,289,105	(1,326,287)	(147,695)	(1,473,982)
Yukon/Koyukuk	16,131,455	13,102,058	(3,029,397)	(337,353)	(3,366,750)
Yupitit	6,104,614	4,397,534	(1,707,080)	(190,100)	(1,897,180)
Mt. Edgecumbe High School	3,419,941	2,657,021	(762,920)	(84,959)	(847,879)
<b>TOTAL</b>	<b>\$ 1,185,859,931</b>	<b>\$ 916,462,994</b>	<b>\$ (269,396,937)</b>	<b>\$ (30,000,000)</b>	<b>\$ (299,396,937)</b>