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COMMITTEE REPORT
HOUSE

(7)

FURTHER: FINANCE

3/22/85

Date: 24 March 1985

HEALTH, EDUCATION AND
SOCIAL SERVICES

The Committee on _____ has had HB 309

"An Act relating to state support for education; and providing for an effective date."

under consideration and recommends:

- pass do not pass
- do pass with attached amendments(s)
- replace with CS for HB 309 same title new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation Zero Fiscal Note Attached
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

Mr. L. Greenberg

Mr. Koponen

MEMBERS HAVING
OTHER RECOMMENDATIONS:

DO NOT PASS

Mr. L. Greenberg

Mr. L. Greenberg
CHAIRMAN

Mr. Koponen

Original sponsor: Larson

1 IN THE HOUSE

BY THE HEALTH, EDUCATION AND
SOCIAL SERVICES COMMITTEE

2 CS FOR HOUSE BILL NO. 309 (HESS)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to state support for education; and
7 providing for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. The operation of AS 14.17.021(a), 14.17.022, 14.17.023,
10 14.17.031, 14.17.041, 14.17.051, 14.17.056, 14.17.080, 14.17.082, 14.17.-
11 160, 14.17.180, and 14.17.225(b) is suspended from July 1, 1985, through
12 June 30, 1986. During the period of suspension, funding for the basic
13 state aid and supplemental equalization aid that would have been provided
14 under AS 14.17.021(a), 14.17.022, and 14.17.023 shall be provided in accor-
15 dance with sec. 2 of this Act.

16 * Sec. 2. (a) For fiscal year 1986 the base amount of state aid for
17 each school district and for centralized correspondence study, subject to
18 adjustment under AS 14.17.021(b), shall be the same as the amount received
19 in fiscal year 1985, regardless of the number of students in average daily
20 membership in fiscal year 1986. If the appropriations for state aid are
21 insufficient to meet the allocations authorized under this subsection for
22 fiscal year 1986, the available funds shall be distributed on a pro rata
23 basis among school districts.

24 (b) After allocations are made under (a) of this section, remaining
25 appropriations for state aid shall be distributed at the rate of \$3,442 for
26 each student in average daily membership in fiscal year 1986 exceeding the
27 number of students in average daily membership in fiscal year 1985. If the
28 appropriations for state aid are insufficient to meet the allocations
29 authorized under this subsection for fiscal year 1986, the available funds

1 shall be distributed on a pro rata basis among school districts.

2 (c) Subject to (e) of this section, if there are funds for state aid
3 remaining after the allocations under (a) and (b) of this section are made,
4 those funds shall be distributed according to the formula set out in (1) -
5 (3) of this subsection. An allocation under this subsection may not exceed
6 20 percent of the state aid for the operation of schools received by the
7 school district for fiscal year 1985. The commissioner of education shall

8 (1) determine the mill equivalent of each school district's
9 local appropriation for the operation of schools that exceeds the amount
10 that would be generated by a one-mill levy on the full and true value of
11 taxable real and personal property in the district, as determined under
12 AS 14.17.140;

13 (2) determine the total mill equivalent by adding the mill
14 equivalents determined under (1) of this subsection for each school dis-
15 trict;

16 (3) distribute to each school district a percentage of the total
17 amount of money available under this subsection equal to the school dis-
18 trict's percentage of the total mill equivalent determined under (2) of
19 this subsection.

20 (d) In (c) of this section, "local appropriation" means funds made
21 available by a school district for the operation of elementary or secondary
22 schools in a single fiscal year, but does not include federal money re-
23 ceived under 20 U.S.C. 236 - 244 (P.L. 81-874) or money appropriated for
24 the retirement of school construction debt. The department shall determine
25 the school district's local appropriation from the audit required under
26 AS 14.14.050.

27 (e) Appropriations allocated under (a), (b), and (c) of this section
28 may not exceed \$494,432,200. Appropriations that exceed that amount shall
29 be distributed among school districts on a pro rata basis for each student

1 in average daily membership.

2 * Sec. 3. This Act is repealed June 30, 1986.

3 * Sec. 4. This Act takes effect July 1, 1985.

TO: Members of the House HESS Committee
FROM: Deborah Niedermeyer, Committee Aide
DATE: 25 April, 1985
RE: CSHB 309, FY86 School Funding

Philosophy

Rather than listing funding levels in statute, CSHB 309 creates a school funding formula for FY85. The funding levels result from the formula are attached along with with funding levels which result from the original HB 309.

The formula

CSHB 309 goes through three steps to arrive at a funding level for each school district/REAA

- 1) Each district gets the FY85 funding level, even if the district lost students.
- 2) PLUS \$3442 per new student
- 3) PLUS a bonus for local effort above 1 mill equivalents. The bonus may not exceed 20% of the state's contribution to the school district budget for FY 85.
- 4) PLUS about \$50 per student.

Figuring local effort

To figure local effort, add the total FY85 school funding and the amount it will cost to give each district \$3442 per new student. (It comes to about \$19 million.) Subtract that sum from the \$494 million cap set by the Finance Committee. There will be about \$9 million left.

Next, calculate the mill equivalent for each district which makes a local contribution to education. The rate is calculated from figures generated through AS 14.17.140 and AS 14.14.050. (Additional information on this can be found in the memo called Data Sources for CSHB 309.) There will be a local effort bonus for each district which receives more than the equivalent of 1 mill of local property tax. The bonus may not exceed 20% of the FY85 state contribution to the district's budget.

To calculate the bonus, add together all mills over one which are raised in communities statewide. The result will represent the total (over 1 mill) local effort mills raised in the state. This number is about 34.1. Divide the local effort mills into the \$9 million left over from the first step. This is the local effort bonus. It comes to about \$280,000 for each mill after the adjustment for the 20% limit is made.

Each district which raises over one mill gets one local effort bonus for every mill over (up to 20% of the FY85 state contribution).

EXAMPLE: Mat-Su raises about 5 mills for education. Mat-Su gets $5-1=4$ local effort bonuses. That comes to $4 \times \$280,000$ or about \$1.1 million extra for local effort.

Amount per student

CSHB 309 takes any money which may be available over the \$494 million cap set by the Finance Committee, divides it by the number of students in the state and distributes it to districts statewide on a per student basis. The attached spread sheet estimates \$50 per student, or about \$5.3 million.

STATE OF ALASKA
PUBLIC SCHOOL FOUNDATION PROGRAM
CS 82309-8255

School District	Revised FY 85 State Aid (1)	Revised FY 85 ADM (2)	Initial FY 86 ADM (3)	Col 2 Col 1 (4)	Col 4 *3442 per ADM (5)	Local Mil. Contri. (6)	Bonus for Contri. >1 mil (7)	Col 1 +Col.5 +Col.7 (8)	Col.3 *\$50 (9)	Est. FY86 State Aid (10)
Anchorage	\$120,472,650	37,325	39,063	1,738	\$5,382,196	3,042,594	\$571,972	\$135,026,818	\$1,953,150	\$136,979,368
Anchorage On Base	\$8,305,546	2,413	2,500	87	\$299,454			\$8,605,000	\$125,003	\$8,730,000
Bristol Bay	\$2,317,709	229	219	-10		3,354,53		\$2,317,709	\$10,950	\$2,328,659
Cordova	\$1,997,860	382	382			3,953,864	\$399,572	\$2,397,432	\$19,100	\$2,416,532
Craig	\$1,231,330	146	168	20	\$68,840	.000000		\$1,300,170	\$8,400	\$1,308,570
Dillingham	\$3,951,540	427	451	24	\$82,608	.256322		\$3,934,148	\$22,550	\$3,956,698
Fairbanks	\$39,744,796	10,361	10,796	435	\$1,497,270	4,462,610	\$969,560	\$42,211,625	\$539,800	\$42,751,425
Fairbanks On Base	\$8,654,916	2,256	2,300	44	\$151,448			\$8,805,464	\$115,000	\$8,920,464
Fbnks Contract Fee	\$607,237							\$607,237		\$607,237
Gaiena	\$1,517,670	146	144	-2		1,257,915		\$1,517,670	\$7,200	\$1,524,870
Gaines	\$2,514,219	381	368	-13		1,257,103	\$71,991	\$2,586,210	\$18,400	\$2,604,610
Goodman	\$1,385,222	214	210	-4		.000000		\$1,385,222	\$10,500	\$1,395,722
Hydaburg	\$953,000	100	98	-2		.000000		\$953,000	\$4,900	\$957,900
Juneau	\$17,143,617	4,551	4,700	149	\$512,858	3,493,629	\$698,237	\$18,354,712	\$235,000	\$18,589,712
Kake	\$1,500,779	203	207	4	\$13,768	1,382,667	\$107,150	\$1,621,697	\$10,350	\$1,632,047
Kenai	\$31,543,512	7,777	8,340	563	\$1,937,846	2,990,564	\$557,375	\$34,038,733	\$417,000	\$34,455,733
Ketchikan	\$8,448,657	2,390	2,406	16	\$55,072	5,260,859	\$1,589,730	\$10,193,452	\$120,300	\$10,313,752
King Cove	\$1,116,489	109	106	-3		.460596		\$1,116,489	\$5,300	\$1,121,789
Klawock	\$1,203,384	156	156			.000000		\$1,203,384	\$7,800	\$1,211,184
Kodiak	\$12,791,528	2,241	2,250	9	\$30,978	2,672,986	\$360,445	\$13,123,051	\$112,500	\$13,235,551
Mat-Su	\$29,068,188	7,977	9,032	1,055	\$3,531,310	4,930,645	\$1,100,514	\$33,300,112	\$451,600	\$33,751,712
Nenana	\$1,300,313	119	138	19	\$65,398	2,670,479	\$260,063	\$1,525,774	\$6,900	\$1,532,674
Nome	\$5,849,820	785	815	30	\$103,260	1,207,438	\$58,084	\$6,011,164	\$40,750	\$6,051,914
North Slope	\$10,326,030	1,079	1,091	12	\$41,304	1,030,894	\$8,551	\$10,375,985	\$54,550	\$10,430,535
Pelican	\$675,806	44	49	5	\$17,210	1,531,092	\$135,161	\$828,177	\$2,450	\$830,627
Petersburg	\$2,568,073	601	601			2,458,330	\$408,345	\$2,976,418	\$30,050	\$3,006,468
Sand Point	\$951,847	98	97	-1		.060208		\$951,847	\$4,850	\$956,697
Sitka	\$6,124,233	1,587	1,586	-1		3,347,366	\$657,283	\$6,781,516	\$79,300	\$6,860,816
Skagway	\$872,664	145	130	-15		.428946		\$872,664	\$6,500	\$879,164
St Mary's	\$1,709,840	110	111	1	\$3,442	.000000		\$1,713,282	\$5,550	\$1,718,832
Tanana	\$1,132,442	71	84	13	\$44,746	.000000		\$1,177,188	\$4,200	\$1,181,388
Unalaska	\$1,370,349	140	139	-1		1,714,900	\$200,178	\$1,570,527	\$6,950	\$1,577,477
Valdez	\$3,981,600	800	800			1,554,919	\$155,382	\$4,136,982	\$40,000	\$4,176,982
Wrangell	\$2,221,580	452	471	19	\$65,398	2,348,847	\$377,639	\$2,664,667	\$23,550	\$2,688,217
Yakutat	\$1,353,912	168	165	-3		1,578,613	\$190,017	\$1,543,929	\$8,250	\$1,552,179
Subtotal(c & b)	\$344,809,051	85,985	90,173	4,158	\$14,504,406	54,130,964	\$8,917,500	\$368,329,957	\$4,508,650	\$372,838,607
Adak	\$2,460,227	577	575	-2				\$2,460,227	\$28,750	\$2,488,977
Alaska Gateway	\$3,805,198	490	493	3	\$10,326			\$3,815,524	\$24,650	\$3,840,174
Aleutian Region	\$1,798,180	99	118	19	\$65,398			\$1,863,578	\$5,900	\$1,869,478
Annette Island	\$1,421,568	383	383					\$1,421,568	\$19,150	\$1,440,718
Bering Strait	\$12,170,049	1,181	1,195	14	\$48,188			\$12,218,237	\$59,750	\$12,277,987
Chatham	\$2,269,074	314	310	-4				\$2,269,074	\$15,500	\$2,284,574
Chugach	\$1,270,249	112	133	21	\$72,282			\$1,342,531	\$6,650	\$1,349,181
Copper River	\$4,181,362	575	556	-14				\$4,181,362	\$27,800	\$4,209,162
Delta Greeley	\$5,071,587	390	1,051	81	\$278,802			\$5,350,389	\$53,050	\$5,403,439
Iditarod	\$5,471,649	388	404	16	\$55,072			\$5,526,721	\$20,200	\$5,546,921
Kuspuk	\$5,199,569	349	392	43	\$148,006			\$5,347,575	\$19,600	\$5,367,175
Lake & Peninsula	\$5,006,999	365	364	-1				\$5,006,999	\$18,200	\$5,025,199
Lower Kuskokwim	\$20,954,979	2,338	2,990	652	\$2,244,184			\$23,199,163	\$149,500	\$23,348,663
Lower Yukon	\$9,515,225	1,335	1,501	166	\$571,372			\$10,086,597	\$75,050	\$10,161,647
Northwest Arctic	\$13,197,994	1,480	1,511	31	\$106,702			\$13,304,696	\$75,550	\$13,380,246
Prudhoe	\$1,339,757	158	163	5	\$17,210			\$1,356,967	\$8,150	\$1,365,117
Railbelt	\$3,362,937	345	356	11	\$37,862			\$3,400,799	\$17,800	\$3,418,599
Southeast Island	\$3,749,644	451	452	1	\$3,442			\$3,753,086	\$22,600	\$3,775,686
Southwest Region	\$5,333,605	490	490					\$5,333,605	\$24,500	\$5,358,105
Yukon Flats	\$5,620,321	372	389	17	\$58,514			\$5,678,835	\$19,450	\$5,698,285
Yukon Koyukuk	\$6,498,314	567	559	-8				\$6,498,314	\$27,950	\$6,526,264
Subtotal (REAA'S)	\$119,698,487	13,344	14,395	1,051	\$3,717,360	.000000		\$123,415,847	\$719,750	\$124,135,597
Cent Corr Study	\$2,362,848	906	1,000	94	\$323,548			\$2,686,396	\$50,000	\$2,736,396
Total	\$466,869,386	100,235	105,568	5,333	\$18,645,314	54,130,964	\$8,917,500	\$494,432,200	\$5,278,400	\$499,710,600

STATE OF ALASKA-DOE
PUBLIC SCHOOL FOUNDATION PROGRAM
HB 309-Original

School District	Revised FY 85 ADM (1)	Initial FY 86 ADM (2)	Col 2 Col 1 (3)	FY 86 Allot per ADM (4)	FY86 ADM AS14.17.031d X FY86 Allot. (5)	Adjust. (6)	Adjust FY 86 ADM X \$50 (7)	Adjust PL874 aid (8)	Est FY 81 State Aid (9)
Anchorage	37,325	39,063	1,738	\$3,442	\$134,454,846		\$1,953,150		\$136,407,996
Anchorage On Base	2,413	2,500	87	\$3,442	\$8,605,000		\$125,000		\$8,730,000
Bristol Bay	229	219	-10	\$10,121	\$2,216,499		\$10,950		\$2,227,449
Cordova	382	382		\$5,230	\$1,997,860		\$19,100		\$2,016,960
Craig	148	168	20	\$8,199	\$1,377,432		\$8,400		\$1,385,832
Dillingham	427	451	24	\$9,020	\$4,068,020		\$22,550		\$4,090,570
Fairbanks	10,361	10,796	435	\$3,836	\$41,413,456		\$539,800		\$41,953,256
Fairbanks On Base	2,256	2,300	44	\$3,836	\$8,822,800		\$115,000		\$8,937,800
Fbnks Contract Fee									
Galena	146	144	-2	\$10,395	\$1,496,880		\$7,200		\$1,504,080
Haines	381	368	-13	\$6,599	\$2,228,432		\$18,400		\$2,446,832
Hoonah	214	210	-4	\$6,473	\$1,359,330		\$10,500		\$1,369,830
Bydaburg	100	98	-2	\$9,530	\$931,940		\$4,900		\$938,840
Juneau	4,551	4,700	149	\$3,767	\$17,701,900		\$235,000		\$17,939,900
Kenai	203	207	4	\$7,393	\$1,530,351		\$10,350		\$1,540,701
Kenai	7,777	8,340	563	\$4,056	\$33,827,040		\$417,000		\$34,244,040
Ketchikan	2,390	2,406	16	\$3,535	\$8,505,210		\$120,300		\$8,625,510
King Cove	109	106	-3	\$9,751	\$1,033,606	\$26,815	\$5,300		\$1,065,721
Klavock	156	156		\$7,714	\$1,203,384		\$7,800		\$1,211,184
Kodiak	2,241	2,250	9	\$5,708	\$12,843,000		\$112,500		\$12,955,500
Kat-Su	7,977	9,032	1,055	\$3,644	\$32,512,608		\$451,600		\$33,364,208
Kenana	119	138	19	\$10,927	\$1,507,926		\$6,900		\$1,514,826
Nome	785	815	30	\$7,452	\$6,073,380		\$40,750		\$6,114,130
North Slope	1,079	1,091	12	\$9,570	\$10,440,870		\$54,550		\$10,495,420
Pelican	44	49	5	\$12,936	\$633,864	\$71,081	\$2,450		\$707,395
Petersburg	601	601		\$4,446	\$2,672,046		\$30,050		\$2,702,096
Sand Point	98	97	-1	\$8,614	\$835,556	\$53,838	\$4,850		\$894,246
Sitka	1,587	1,586	-1	\$3,859	\$6,120,374		\$79,300		\$6,199,674
Skagway	145	130	-15	\$5,594	\$727,220		\$6,500		\$733,720
St Mary's	110	111	1	\$15,544	\$1,725,384		\$5,550		\$1,730,934
Tanana	71	84	13	\$13,895	\$1,167,180	\$72,949	\$4,200		\$1,244,329
Unalaska	140	139	-1	\$8,538	\$1,186,782	\$87,515	\$6,950		\$1,281,247
Valdez	800	800		\$4,977	\$3,981,600		\$40,000		\$4,021,600
Wrangell	452	471	19	\$4,915	\$2,314,965		\$23,550		\$2,338,515
Yakutat	168	165	-3	\$8,059	\$1,329,735		\$8,250		\$1,337,985
Subtotal(c & b)	85,985	90,173	4,188		\$359,451,478	\$312,198	\$4,508,650		\$364,272,326
Adak	577	575	-2	\$6,909	\$3,972,675		\$28,750	\$1,526,266	\$2,475,159
Alaska Gateway	490	493	3	\$8,985	\$4,429,605		\$24,650	\$597,452	\$3,856,803
Aleutian Region	99	118	19	\$17,341	\$2,046,238	\$199,431	\$5,900	\$217,700	\$2,033,869
Annette Island	383	383		\$6,835	\$2,617,805		\$19,150	\$1,196,237	\$1,440,718
Bering Strait	1,181	1,195	14	\$12,685	\$15,158,575		\$59,750	\$2,810,936	\$12,407,389
Chatham	314	310	-4	\$9,029	\$2,798,920		\$15,500	\$566,032	\$2,248,458
Chugach	112	133	21	\$12,228	\$1,626,324		\$6,650	\$99,287	\$1,533,687
Copper River	570	556	-14	\$7,465	\$4,150,540		\$27,800	\$92,110	\$4,086,230
Delta Greely	980	1,061	81	\$6,152	\$6,527,272		\$53,050	\$957,373	\$5,622,949
Iditarod	388	404	16	\$15,571	\$6,290,684		\$20,200	\$569,899	\$5,740,985
Kuspuk	349	392	43	\$17,031	\$6,676,152		\$19,600	\$744,250	\$5,951,502
Lake & Peninsula	365	364	-1	\$16,095	\$5,858,580		\$18,200	\$867,676	\$5,009,104
Lower Kuskokwim	2,338	2,990	652	\$11,474	\$34,307,260		\$149,500	\$5,871,233	\$28,585,527
Lower Yukon	1,335	1,501	166	\$10,259	\$15,398,759		\$75,050	\$4,180,540	\$11,293,269
Northwest Arctic	1,480	1,511	31	\$10,802	\$16,321,822		\$75,550	\$2,788,966	\$13,608,406
Pribilof	158	163	5	\$11,934	\$1,945,242		\$8,150	\$545,815	\$1,407,577
Railbelt	345	356	11	\$9,933	\$3,536,148		\$17,800	\$63,948	\$3,490,006
Southeast Island	451	452	1	\$10,052	\$4,543,504		\$22,600	\$783,808	\$3,782,296
Southwest Region	490	490		\$13,837	\$6,780,130		\$24,500	\$1,446,525	\$5,358,105
Yukon Flats	372	389	17	\$16,118	\$6,269,902		\$19,450	\$375,575	\$5,913,777
Yukon Koyukuk	567	559	-8	\$13,719	\$7,668,921		\$27,950	\$1,280,359	\$6,416,512
Subtotal (REAA'S)	13,344	14,395	1,051		\$158,925,128	\$199,431	\$719,750	\$27,581,987	\$132,262,322
Cent Corr Study	906	1,000	94	\$2,608	\$2,608,000		\$50,000		\$2,658,000
Total	100,235	105,568	5,333		\$520,984,606	\$511,629	\$5,278,400	\$27,581,987	\$499,192,646

TO: Members of the House HESS Committee
FROM: Deborah Niedermeyer, Committee Aide
DATE: 23 April, 1985
RE: Data Sources for CSHB 309 (HESS)

Full and True Value of Property

CSHB 309 (HESS) requires that in order to determine the local mill equivalent contribution to education, the full and true value of taxable and real property will be determined under AS 14.17.140. (See page 3 line 13.) A copy of the statute is attached.

In referencing AS 14.17.140, CSHB 309 (HESS) follows a precedent set by AS 29.88.020, which sets up municipal revenue sharing. A copy of this law is attached.

AS 14.17.140 instructs the Department of Community and Regional Affairs to "determine the full and true value of the taxable real and personal property in each (school) district" in consultation with the district's assessor. To do this, the department gets a statement of assessed valuations and taxation signed by the local assessor and the chief administrative officer of each municipality. A sample statement and several sample cover sheets are attached.

In order to make the determinations uniform and comparable statewide, the Department makes two adjustments to local assessments:

1) Some municipalities exercise the local option to exempt some types of real and personal property from taxation and some do not, so the Department calculates the value of ALL taxable property in each district. This is done with the best information available; the department has a high degree of confidence in its appraisals.

2) Some municipalities do not assess at full market value, so the department adds a percentage to the assessed values based on a thorough survey of the actual selling price of properties in the district. The department has complete confidence in this information.

Community and Regional Affairs publishes its determinations yearly in a document called Alaska Taxable. The most recent copy (January 1985) is attached.

Local Contribution to Education

CSHB 309 (HESS) requires that the local dollar contribution to education used to determine the local mill equivalent be determined according to the audits required by AS 14.14.050. (See page 2, line 27.)

Under AS 14.14.050 (copy attached) the school board of each district must have the school accounts audited each each year. The audit procedures are laid out by 4 AAC 06.120, which references the DOE Financial Accounting Manual for Public School Districts, etc. Sample copies of the relevant pages of these audits are attached.

In determining the dollar amount of a district's local contribution to education, DOE does not consider "in kind" contributions because these contributions are not under the control of the local school board. CSHB 309 does not consider local contributions toward debt retirement because these contributions are at least 50% and as much as 90% reimbursed by the state.

Determining Local Contribution Mill Equivalent

In preparing the numbers which reflect CSHB 309 (HESS), Legislative Finance determined the local contribution in mill equivalents by dividing the true and full value of real property in a district as determined under AS 14.17.140 by the dollar amount of a districts local contribution to education as determined under AS 14.14.050.

Sec. 14.17.090. Estimated average daily membership. Each district shall prepare an estimate of its average daily membership for the fiscal year. In making this estimate, the district shall consider its average daily membership in preceding years, the pattern of growth or decline in preceding years, and other pertinent information available to the district. The result of this estimate is the estimated average daily membership. (Sec. 2.02 ch 164 SLA 1962)

Sec. 14.17.100—14.17.120. Repealed. (Sec 2 ch 238 SLA 1970)

Sec. 14.17.130. Repealed. (Sec. 11 ch 95 SLA 1969)

Sec. 14.17.140. Determination of full and true value by Department of Community and Regional Affairs.

(a) The Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full value of the taxable real and personal property in each district. Exemptions granted under AS 43.25 shall be honored. If there is no local assessor or current local assessment for a district, then the Department of Community and Regional Affairs shall make the determination of full value from information available. In making the determination, the Department of Community and Regional Affairs shall be guided by AS 29.53.060. The determination of full value shall be made before October 1 and sent by certified mail, return receipt requested, before that date to the president of the school board in each district. Duplicate copies shall be sent to the commissioner. The governing body of the borough or city which is the district may obtain judicial review of the determination by filing a motion in the superior court of the judicial district in which the district is located within 30 days after receipt of the determination. The superior court may modify the determination of the Department of Community and Regional Affairs only upon a finding of abuse of discretion or upon a finding that there is no substantial evidence to support the determination. (am Sec. 50 ch 6 SLA 1984)

(b) Motor vehicles subject to the motor vehicle registration tax under AS 28.10.255 shall be treated as taxable property for purposes of (a) of this section. (Sec. 2.07 ch 164 SLA 1962; am Sec. 2 ch 95 SLA 1969; am Sec. 6 ch 238 SLA 1970; am Sec. 9 ch 200 SLA 1972; am Sec. 1 ch 218 SLA 1976; am Sec. 2 ch 256 SLA 1976)

(c) To determine the debt-to-valuation ratio to be applied to the determination of state aid for school construction under AS 43.18.105 — 43.18.135, the Department of Community and Regional Affairs, in consultation with the responsible financial officer of each municipality which is a school district, shall annually determine the debt of the municipality and report the determination to the mayor of the municipality and the commissioner of the Department of Education. The determination shall be made by October 1 of each year and shall report the outstanding debt as of July 1 each year. (am Sec. 14 ch 147 SLA 1978)

Sec. 14.17.150. Duty of commissioner to examine and tabulate computations. (a) The commissioner shall examine the preliminary reports submitted by each district to determine that they are correctly computed. If the allotments are incorrectly computed, the commissioner shall either (1) obtain a correct computation from the district, or (2) make a correct computation based on information available to him, and give notice of the corrected computation to the district. The commissioner shall review supplemental program applications and notify the district whether its supplemental program is approved for inclusion in its foundation program computations.

(b) The commissioner shall reduce these computations to a report in tabular form or another form helpful in examining the computations of the districts and shall transmit the report to the governor. The commissioner shall maintain additional copies of this report in his office as a matter of public record. This report shall be entitled "Public School Foundation Program Computations." (Sec. 2.08 ch 164 SLA 1962; am Sec. 7 ch 238 SLA 1970)

(c) For purposes of this section, locally generated revenue

(1) includes

(A) the actual revenue derived from the levy and collection of local taxes in the taxing unit for local government services during the preceding fiscal year of the taxing unit;

(B) motor vehicle payments received by the municipality during the preceding fiscal year under AS 28.10.431;

(C) revenue from fees, rentals, leases, penalties, licenses or permits received during the preceding fiscal year by the municipality for a function or service over which it has control, including revenue derived from parks and recreation services, mass transit, off-street parking, and garbage and solid waste disposal services;

(D) special assessments received during the preceding fiscal year and

(E) payments received by a municipality from a utility which are in place of taxes levied and collected by the municipality;

(2) excludes

(A) revenue derived from the levy and collection of municipal taxes and appropriated for the operating expenses and debt service of utilities;

(B) revenue from interest earned on investments and from the sale and lease of land or equipment; and

(C) all other revenue from whatever service derived. (§ 2 ch 155 SLA 1980)

Sec. 29.88.015. Determination of population. (a) For purposes of this chapter, the population of a taxing unit shall be determined annually by the latest figures of the United States Bureau of the Census or other population data which, in the judgment of the department, is reliable.

(b) The population of the taxing unit includes the population of a military reservation which is a part of the taxing unit. (§ 2 ch 155 SLA 1980)

Sec. 29.88.020. Determination of millage rate equivalent. The department may require a municipality to return a certification signed by the municipal treasurer or manager and the mayor or manager which provides an estimate of the locally generated revenue received by the municipality during the preceding fiscal year.

(b) By October 15 of each year, the department shall make an annual determination of the millage rate equivalent of each taxing unit for use in computing and distributing equalization entitlements for the current fiscal year under this chapter. The department shall make an initial determination on the estimates in the certification returned by a municipality under (a) of this section.

(c) As early as possible, but not later than December 15 of each year, the department shall make a final determination of the millage rate

equivalent of each taxing unit to use to compute and distribute equalization entitlements under this chapter. The department shall make the determination on audits, financial statements and other financial reports prepared and submitted by a municipality. The department shall adjust the locally generated revenue reported by a municipality to exclude the municipal revenue claimed by the municipality which does not qualify for inclusion in or recognition as locally generated revenue for local government purposes under AS 29.88.020(c)(1). The adjustment shall be made by deducting from total revenue claimed by the municipality the amount of the department's estimate of revenue which is not recognized for local government purposes.

The full and true assessed property value shall be determined by the department in the manner provided for the computation of state aid under AS 14.17.140. When the determination of locally generated revenue includes revenue of a utility received under AS 29.88.020(c)(1)(E), the full and true assessed property value shall be the computed assessed value of the utility, determined by deducting the amount of the payment in place of taxes made by the utility from the millage rate which would apply to the utility if the utility were to levy and collection of taxes under AS 29.53.

In addition to the computation for municipalities which levy and collect a property tax, the department shall determine an estimated true assessed property value under (d) of this section for each municipality which is a school district and which does not collect a property tax;

for a second class city with a population of 750 or more persons; for a computation is not required under this paragraph more than once during a period of three successive calendar years; and for other second class cities, by determining the average per full and true assessed property value of all cities having a population less than 750 persons in which an assessment has been completed by a municipality or for which a determination is not made under (2) of this subsection.

The department shall annually compute a statewide average per full and true assessed property value. (§ 2 ch 155 SLA 1980)

29.88.025. Reports. A payment of an equalization entitlement shall not be made to a municipality under this chapter until the municipality has submitted its certificate of estimated revenue and its financial report to the department for the fiscal year preceding the year for which the equalization entitlement is sought, together with a financial report for the municipality's current fiscal year. The financial report shall include a listing of general revenue collected from taxes levied and assessed by the municipality and any other revenue which, in the opinion of the municipal officials, is eligible for inclusion in computation of the locally generated revenue of the taxing unit. (§ 2 ch 155

AS 29.88.020

done

STATE OF ALASKA-DOE
PUBLIC SCHOOL FOUNDATION PROGRAM

School District	Revised FY85 State Aid (1)	Revised FY 85 ADM (2)	Initial FY 86 ADM (3)	Col 2 Col 1 (4)	Col.4 *2544.10 per ADM (5)	Local Mil. Contri. (6)	Bonus for Contri. >3 mil (7)	Col.1 +Col.5 +Col.7 (8)	Bonus for Contri. >2 mil (9)	Col.1 +Col.5 +Col.9 (10)	Bonus for Contri. >1 mil (11)	Col.1 +Col.5 +Col.11 (12)	Col.3 *\$50 (13)	Bonus for >3 mil +\$50/ADM (14)	Bonus for >2 mil +\$50/ADM (15)	Bonus for >1 mil +\$50/ADM (16)
Anchorage	\$128,472,650	37,325	35,063	1,738	\$4,421,651	3.042694	\$116,715	\$133,011,016	\$1,085,985	\$133,980,286	\$1,065,669	\$133,959,970	\$1,953,150	\$134,964,166	\$135,933,436	\$135,913,129
Anchorage On Base	\$8,305,546	2,413	2,500	87	\$221,337			\$8,526,883		\$8,526,883		\$8,526,883	\$125,000	\$8,651,883	\$8,651,883	\$8,651,883
Bristol Bay	\$2,317,709	229	219	-10		.356458		\$2,317,709		\$2,317,709		\$2,317,709	\$10,950	\$2,328,659	\$2,328,659	\$2,328,659
Cordova	\$1,997,860	382	382			3.953884	\$399,572	\$2,397,432	\$399,572	\$2,397,432	\$399,572	\$2,397,432	\$19,100	\$2,416,532	\$2,416,532	\$2,416,532
Craig	\$1,231,830	148	168	20	\$50,882	.600000		\$1,282,712		\$1,282,712		\$1,282,712	\$8,400	\$1,291,112	\$1,291,112	\$1,291,112
Dillingham	\$3,851,540	427	451	24	\$61,058	.266322		\$3,912,598		\$3,912,598		\$3,912,598	\$22,550	\$3,935,148	\$3,935,148	\$3,935,148
Fairbanks	\$39,744,196	10,361	10,796	435	\$1,165,685	4.462610	\$3,998,413	\$44,849,894	\$2,564,853	\$43,416,334	\$1,806,435	\$42,657,916	\$539,800	\$45,389,694	\$43,956,134	\$43,197,716
Fairbanks On Base	\$8,654,016	2,256	2,300	44	\$111,941			\$8,765,957		\$8,765,957		\$8,765,957	\$115,000	\$8,880,957	\$8,880,957	\$8,880,957
Fbnks Contract Fee	\$607,237							\$607,237		\$607,237		\$607,237		\$607,237		\$607,237
Galena	\$1,517,670	146	144	-2		.157915		\$1,517,670		\$1,517,670		\$1,517,670	\$7,200	\$1,524,870	\$1,524,870	\$1,524,870
Raines	\$2,514,219	381	368	-13		1.257103		\$2,514,219		\$2,514,219	\$134,130	\$2,648,349	\$18,400	\$2,532,619	\$2,532,619	\$2,666,749
Hoonah	\$1,385,222	214	210	-4		.000000		\$1,385,222		\$1,385,222		\$1,385,222	\$10,500	\$1,395,722	\$1,395,722	\$1,395,722
Hydaburg	\$953,000	100	98	-2		.000000		\$953,000		\$953,000		\$953,000	\$4,900	\$957,900	\$957,900	\$957,900
Juneau	\$17,143,617	4,551	4,700	149	\$379,071	3.493029	\$1,349,459	\$18,872,148	\$1,555,642	\$19,078,330	\$1,300,920	\$18,823,609	\$235,000	\$19,107,148	\$19,313,330	\$19,953,639
Kake	\$1,500,779	203	207	4	\$10,176	1.382667		\$1,510,955		\$1,510,955		\$1,710,592	\$10,350	\$1,521,305	\$1,521,305	\$1,720,942
Kenai	\$31,543,512	7,777	8,340	563	\$1,432,330	2.990564		\$32,975,842	\$1,031,690	\$34,007,532	\$1,038,472	\$34,014,315	\$417,000	\$33,392,842	\$34,424,532	\$34,131,315
Ketchikan	\$8,448,650	2,390	2,496	16	\$40,706	5.260859	\$1,689,730	\$10,179,086	\$1,689,730	\$10,179,086	\$1,689,730	\$10,179,086	\$120,300	\$10,299,386	\$10,299,386	\$10,293,366
King Cove	\$1,116,489	109	106	-3		.460596		\$1,116,489		\$1,116,489		\$1,116,489	\$5,300	\$1,121,789	\$1,121,789	\$1,121,789
Klavock	\$1,203,384	156	156			.000000		\$1,203,384		\$1,203,384		\$1,203,384	\$7,800	\$1,211,184	\$1,211,184	\$1,211,184
Kodiak	\$12,791,628	2,241	2,250	9	\$22,897	2.072986		\$12,814,525	\$76,016	\$12,890,541	\$559,774	\$13,374,299	\$112,500	\$12,927,025	\$13,003,041	\$13,486,739
Mat-Su	\$29,068,188	7,977	9,032	1,055	\$2,684,029	4.930645	\$5,271,505	\$37,030,122	\$3,052,320	\$34,804,537	\$2,050,608	\$33,802,825	\$451,600	\$37,481,722	\$35,256,137	\$34,254,475
Nenana	\$1,300,313	119	138	19	\$48,338	2.670479		\$1,348,651	\$260,063	\$1,608,714		\$1,608,714	\$6,900	\$1,355,551	\$1,615,614	\$1,615,614
Nome	\$5,849,820	785	815	30	\$76,323	1.207438		\$5,926,143		\$5,926,143	\$108,220	\$6,034,363	\$40,750	\$5,966,893	\$5,966,893	\$6,075,113
North Slope	\$10,326,030	1,079	1,091	12	\$30,529	1.030894		\$10,356,559		\$10,356,559	\$16,117	\$10,372,677	\$54,550	\$10,411,109	\$10,411,109	\$10,427,227
Pelican	\$675,806	44	49	5	\$12,721	1.531092		\$688,527		\$688,527	\$135,161	\$823,688	\$2,450	\$690,977	\$690,977	\$825,138
Petersburg	\$2,568,073	601	601			2.458330		\$2,568,073	\$477,359	\$3,045,432	\$513,615	\$3,081,688	\$30,050	\$2,598,123	\$3,075,482	\$1,111,738
Sand Point	\$951,847	98	97	-1		.060208		\$951,847		\$951,847		\$951,847	\$4,850	\$956,697	\$956,697	\$956,697
Sitka	\$6,124,233	1,587	1,586	-1		3.347366	\$949,613	\$7,073,846	\$1,224,847	\$7,349,080	\$1,224,615	\$7,348,848	\$79,300	\$7,153,146	\$7,428,380	\$7,428,148
Skagway	\$872,664	145	130	-15		.438946		\$872,664		\$872,664		\$872,664	\$6,500	\$879,164	\$879,164	\$879,164
St Mary's	\$1,709,840	110	111	1	\$2,544	.000000		\$1,712,384		\$1,712,384		\$1,712,384	\$5,500	\$1,717,934	\$1,717,934	\$1,717,934
Tanana	\$1,132,442	71	84	13	\$33,073	.000000		\$1,165,515		\$1,165,515		\$1,165,515	\$4,200	\$1,169,715	\$1,169,715	\$1,169,715
Unalaska	\$1,370,349	140	139	-1		1.714900		\$1,370,349		\$1,370,349	\$274,070	\$1,644,419	\$6,950	\$1,377,299	\$1,377,299	\$1,651,369
Valdez	\$3,981,600	800	800			1.554919		\$3,981,600		\$3,981,600	\$289,500	\$4,271,100	\$40,000	\$4,021,600	\$4,021,600	\$1,311,100
Wrangell	\$2,221,580	452	471	19	\$48,338	2.348847		\$2,269,918	\$363,330	\$2,633,248	\$444,316	\$2,714,234	\$23,550	\$2,293,468	\$2,656,798	\$2,737,794
Yakutat	\$1,353,912	100	165	-3		1.678613		\$1,353,912		\$1,353,912	\$270,782	\$1,624,694	\$8,250	\$1,362,162	\$1,362,162	\$1,612,944
Subtotal(c & b)	\$344,808,051	85,985	90,173	4,188	\$10,794,630	54.130964	\$13,781,407	\$369,384,088	\$13,781,407	\$369,384,088	\$13,781,407	\$369,384,088	\$4,508,650	\$373,892,738	\$373,892,738	\$373,892,738

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
48																		
49	Adak	\$2,460,227		577	575	-2				\$2,460,227		\$2,460,227		\$2,460,227	\$28,750	\$2,488,977	\$2,488,977	\$2,488,977
50	Alaska Gateway	\$3,805,198		490	493	3	\$7,632			\$3,812,830		\$3,812,830		\$3,812,830	\$24,650	\$3,837,480	\$3,837,480	\$3,837,480
51	Aleutian Region	\$1,798,180		99	113	19	\$48,338			\$1,846,518		\$1,846,518		\$1,846,518	\$5,900	\$1,852,418	\$1,852,418	\$1,852,418
52	Annette Island	\$1,421,568		383	383					\$1,421,568		\$1,421,568		\$1,421,568	\$19,150	\$1,440,718	\$1,440,718	\$1,440,718
53	Bering Strait	\$12,170,049		1,181	1,195	14	\$35,617			\$12,205,666		\$12,205,666		\$12,205,666	\$59,750	\$12,265,416	\$12,265,416	\$12,265,416
54	Chatham	\$2,269,074		314	310	-4				\$2,269,074		\$2,269,074		\$2,269,074	\$15,500	\$2,284,574	\$2,284,574	\$2,284,574
55	Chugach	\$1,270,249		112	133	21	\$53,426			\$1,323,675		\$1,323,675		\$1,323,675	\$6,650	\$1,330,325	\$1,330,325	\$1,330,325
56	Copper River	\$4,181,362		570	556	-14				\$4,181,362		\$4,181,362		\$4,181,362	\$27,800	\$4,209,162	\$4,209,162	\$4,209,162
57	Delta Greely	\$5,071,587		980	1,061	81	\$206,072			\$5,277,659		\$5,277,659		\$5,277,659	\$53,050	\$5,330,709	\$5,330,709	\$5,330,709
58	Iditarod	\$5,471,645		328	404	16	\$40,706			\$5,512,355		\$5,512,355		\$5,512,355	\$20,200	\$5,532,555	\$5,532,555	\$5,532,555
59	Kuspuk	\$5,199,569		349	392	43	\$109,396			\$5,308,965		\$5,308,965		\$5,308,965	\$19,600	\$5,328,565	\$5,328,565	\$5,328,565
60	Lake & Peninsula	\$5,006,999		365	364	-1				\$5,006,999		\$5,006,999		\$5,006,999	\$18,200	\$5,025,199	\$5,025,199	\$5,025,199
61	Lower Kuskokwim	\$20,954,979		2,338	2,990	652	\$1,658,755			\$22,613,734		\$22,613,734		\$22,613,734	\$149,500	\$22,763,234	\$22,763,234	\$22,763,234
62	Lower Yukon	\$9,515,225		1,335	1,501	166	\$422,321			\$9,937,546		\$9,937,546		\$9,937,546	\$75,050	\$10,012,596	\$10,012,596	\$10,012,596
63	Northwest Arctic	\$13,197,994		1,480	1,511	31	\$78,867			\$13,276,861		\$13,276,861		\$13,276,861	\$75,550	\$13,352,411	\$13,352,411	\$13,352,411
64	Pribilof	\$1,339,757		158	163	5	\$12,721			\$1,352,478		\$1,352,478		\$1,352,478	\$8,150	\$1,360,628	\$1,360,628	\$1,360,628
65	Railbelt	\$3,362,937		345	356	11	\$27,985			\$3,390,922		\$3,390,922		\$3,390,922	\$17,800	\$3,408,722	\$3,408,722	\$3,408,722
66	Southeast Island	\$3,749,644		451	452	1	\$2,544			\$3,752,188		\$3,752,188		\$3,752,188	\$22,600	\$3,774,788	\$3,774,788	\$3,774,788
67	Southwest Region	\$5,333,605		490	490					\$5,333,605		\$5,333,605		\$5,333,605	\$24,500	\$5,358,105	\$5,358,105	\$5,358,105
68	Yukon Flats	\$5,620,321		372	389	17	\$43,250			\$5,663,571		\$5,663,571		\$5,663,571	\$19,450	\$5,683,021	\$5,683,021	\$5,683,021
69	Yukon Koyukuk	\$6,498,314		567	559	-8				\$6,498,314		\$6,498,314		\$6,498,314	\$27,950	\$6,526,264	\$6,526,264	\$6,526,264
70																		
71	Subtotal (REAA'S)	\$119,698,487		13,344	14,395	1,051	\$2,747,631	.000000		\$122,446,118		\$122,446,118		\$122,446,118	\$719,750	\$123,165,868	\$123,165,868	\$123,165,868
72																		
73	Cent Corr Study	\$2,362,848		306	1,000	94	\$239,146			\$2,601,994		\$2,601,994		\$2,601,994	\$50,000	\$2,651,994	\$2,651,994	\$2,651,994
74																		
75	Total	\$466,869,386		100,235	105,568	5,333	\$13,781,407	54.130964	\$13,781,407	\$494,432,200	\$13,781,407	\$494,432,200	\$13,781,407	\$494,432,200	\$5,278,400	\$499,710,600	\$499,710,600	\$499,710,600

STATE OF ALASKA-DOE
PUBLIC SCHOOL FOUNDATION PROGRAM

School District	Revised FY85 State Aid (1)	Revised FY 85 ADM (2)	Initial FY 86 ADM (3)	Col 2 Col 1 (4)	Col.4 '3442 per ADM (5)	Local Mil. Contri. (6)	Bonus for Contri. >3 mil (7)	Col.1 +Col.5 +Col.7 (8)	Bonus for Contri. >2 mil (9)	Col.1 +Col.5 +Col.9 (10)	Bonus for Contri. >1 mil (11)	Col.1 +Col.5 +Col.11 (12)	Col.3 *\$50 (13)	Bonus for >3 mil +\$50/ADM (14)	Bonus for >2 mil +\$50/ADM (15)	Bonus for >1 mil +\$50/ADM (16)
Anchorage	\$128,472,650	37,325	39,063	1,738	\$5,982,196	3.042694	\$68,162	\$134,523,008	\$614,348	\$135,069,194	\$571,972	\$135,026,818	\$1,953,150	\$136,476,158	\$137,022,344	\$136,979,968
Anchorage On Base	\$8,305,546	2,413	2,500	87	\$299,454			\$8,605,000		\$8,605,000		\$8,605,000	\$125,000	\$8,730,000	\$8,730,000	\$8,730,000
Bristol Bay	\$2,317,709	229	219	-10		.356458		\$2,317,709		\$2,317,709		\$2,317,709	\$10,950	\$2,328,659	\$2,328,659	\$2,328,659
Cordova	\$1,997,860	382	382			3.953884	\$399,572	\$2,397,432	\$399,572	\$2,397,432	\$399,572	\$2,397,432	\$19,100	\$2,416,532	\$2,416,532	\$2,416,532
Craig	\$1,231,830	148	168	20	\$68,840	.000000		\$1,300,670		\$1,300,670		\$1,300,670	\$8,400	\$1,309,070	\$1,309,070	\$1,309,070
Dillingham	\$3,851,540	427	451	24	\$82,608	.266322		\$3,934,148		\$3,934,148		\$3,934,148	\$22,550	\$3,956,698	\$3,956,698	\$3,956,698
Fairbanks	\$39,744,796	10,361	10,796	435	\$1,497,270	4.462610	\$2,335,076	\$43,577,142	\$1,450,954	\$42,693,020	\$969,560	\$42,211,626	\$539,800	\$44,116,942	\$43,232,820	\$42,751,426
Fairbanks On Base	\$8,654,016	2,256	2,300	44	\$151,448			\$8,805,464		\$8,805,464		\$8,805,464	\$115,000	\$8,920,464	\$8,920,464	\$8,920,464
Fbnks Contract Fee	\$607,237							\$607,237		\$607,237		\$607,237		\$607,237	\$607,237	\$607,237
Galena	\$1,517,670	146	144	-2		.157915		\$1,517,670		\$1,517,670		\$1,517,670	\$7,200	\$1,524,870	\$1,524,870	\$1,524,870
Haines	\$2,514,219	381	368	-13		1.257103		\$2,514,219		\$2,514,219	\$71,901	\$2,586,210	\$18,400	\$2,532,619	\$2,532,619	\$2,604,610
Hoonah	\$1,385,222	214	210	-4		.000000		\$1,385,222		\$1,385,222		\$1,385,222	\$10,500	\$1,395,722	\$1,395,722	\$1,395,722
Hydaburg	\$953,000	100	98	-2		.000000		\$953,000		\$953,000		\$953,000	\$4,900	\$957,900	\$957,900	\$957,900
Juneau	\$17,143,617	4,551	4,700	149	\$512,851	3.493629	\$788,085	\$18,444,561	\$880,036	\$18,536,511	\$698,237	\$18,354,712	\$235,000	\$18,679,560	\$18,771,511	\$18,589,712
Kake	\$1,500,799	203	207	4	\$13,768	1.382667		\$1,514,547		\$1,514,547		\$1,514,547	\$10,350	\$1,524,897	\$1,524,897	\$1,632,047
Kenai	\$31,543,112	7,777	8,340	563	\$1,937,846	2.990564		\$33,181,358	\$583,634	\$34,064,992	\$557,375	\$34,038,733	\$417,000	\$33,898,358	\$34,481,992	\$34,455,733
Ketchikan	\$8,448,650	2,390	2,406	16	\$55,072	5.260859	\$1,689,730	\$10,193,452	\$1,689,730	\$10,193,452	\$1,689,730	\$10,193,452	\$120,300	\$10,313,752	\$10,313,752	\$10,313,752
King Cove	\$1,116,489	109	106	-3		.460596		\$1,116,489		\$1,116,489		\$1,116,489	\$5,300	\$1,121,789	\$1,121,789	\$1,121,789
Klawock	\$1,203,384	156	156			.000000		\$1,203,384		\$1,203,384		\$1,203,384	\$7,800	\$1,211,184	\$1,211,184	\$1,211,184
Kodiak	\$12,791,628	2,241	2,250	9	\$30,978	2.072986		\$12,822,606	\$43,003	\$12,865,609	\$300,445	\$13,123,051	\$112,500	\$12,935,106	\$12,978,109	\$13,235,551
Kat-Su	\$29,068,188	7,977	9,032	1,055	\$3,631,310	4.930645	\$3,082,300	\$35,781,798	\$1,726,717	\$34,426,215	\$1,100,614	\$33,800,112	\$451,600	\$36,233,390	\$34,877,815	\$34,251,712
Nenana	\$1,300,313	119	138	19	\$65,398	2.670479		\$1,365,711	\$260,063	\$1,625,774	\$260,063	\$1,625,774	\$6,900	\$1,372,611	\$1,632,674	\$1,632,674
Nome	\$5,849,820	785	815	30	\$103,260	1.207438		\$5,953,080		\$5,953,080	\$58,084	\$6,011,164	\$40,750	\$5,993,830	\$5,993,830	\$6,051,914
North Slope	\$10,326,030	1,079	1,091	12	\$41,304	1.030894		\$10,367,334		\$10,367,334	\$8,651	\$10,375,985	\$54,550	\$10,421,884	\$10,421,884	\$10,430,535
Pelican	\$675,806	44	49	5	\$17,210	1.531092		\$693,016		\$693,016	\$135,161	\$828,177	\$2,450	\$695,466	\$695,466	\$830,627
Pelarsburg	\$2,568,073	601	601			2.458330		\$2,568,073	\$270,045	\$2,838,118	\$408,345	\$2,976,418	\$30,050	\$2,598,123	\$2,868,168	\$3,006,468
Sand Point	\$951,847	98	97	-1		.060208		\$951,847		\$951,847		\$951,847	\$4,850	\$956,697	\$956,697	\$956,697
Sitka	\$6,124,233	1,587	1,586	-1		3.347366	\$554,574	\$6,678,607	\$793,859	\$6,918,092	\$657,283	\$6,781,516	\$79,300	\$6,758,107	\$6,997,392	\$6,860,816
Skagway	\$872,664	145	130	-15		.438946		\$872,664		\$872,664		\$872,664	\$6,500	\$879,164	\$879,164	\$879,164
St Mary's	\$1,709,840	110	111	1	\$3,442	.000000		\$1,713,282		\$1,713,282		\$1,713,282	\$5,550	\$1,718,832	\$1,718,832	\$1,718,832
Tanana	\$1,132,442	71	84	13	\$44,746	.000000		\$1,177,188		\$1,177,188		\$1,177,188	\$4,290	\$1,181,388	\$1,181,388	\$1,181,388
Unalaska	\$1,370,349	140	139	-1		1.714900		\$1,370,349		\$1,370,349	\$200,178	\$1,570,527	\$6,950	\$1,377,299	\$1,377,299	\$1,577,477
Valdez	\$3,981,600	800	800			1.554919		\$3,981,600		\$3,981,600	\$155,382	\$4,136,982	\$40,000	\$4,021,600	\$4,021,600	\$4,176,982
Wrangell	\$2,221,580	452	471	19	\$65,398	2.348847		\$2,286,978	\$205,538	\$2,492,516	\$377,689	\$2,664,667	\$23,550	\$2,310,528	\$2,516,066	\$2,688,217
Yakutat	\$1,353,912	168	165	-3		1.678613		\$1,353,912		\$1,353,912	\$190,017	\$1,543,929	\$8,250	\$1,362,162	\$1,362,162	\$1,552,179
Subtotal(c & b)	\$344,808,051	85,985	90,173	4,138	\$14,604,406	54.130964	\$8,917,500	\$368,329,957	\$8,917,500	\$368,329,957	\$8,917,500	\$368,329,957	\$4,508,650	\$372,838,607	\$372,838,607	\$372,838,607

Doc. 100-100-100

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
48																		
49	Adak	\$2,460,227	577	575	-2					\$2,460,227		\$2,460,227		\$2,460,227	\$20,750	\$2,488,977	\$2,488,977	\$2,488,977
50	Alaska Gateway	\$3,805,198	490	493	3	\$10,326				\$3,815,524		\$3,815,524		\$3,815,524	\$24,650	\$3,840,174	\$3,840,174	\$3,840,174
51	Aleutian Region	\$1,798,180	99	118	19	\$65,398				\$1,863,578		\$1,863,578		\$1,863,578	\$5,900	\$1,869,478	\$1,869,478	\$1,869,478
52	Annette Island	\$1,421,568	383	383						\$1,421,568		\$1,421,568		\$1,421,568	\$19,150	\$1,440,718	\$1,440,718	\$1,440,718
53	Bering Strait	\$12,170,049	1,181	1,195	14	\$48,188				\$12,218,237		\$12,218,237		\$12,218,237	\$59,750	\$12,277,987	\$12,277,987	\$12,277,987
54	Chatham	\$2,269,074	314	310	-4					\$2,269,074		\$2,269,074		\$2,269,074	\$15,500	\$2,284,574	\$2,284,574	\$2,284,574
55	Chugach	\$1,270,249	112	133	21	\$72,282				\$1,342,531		\$1,342,531		\$1,342,531	\$6,650	\$1,349,181	\$1,349,181	\$1,349,181
56	Copper River	\$4,181,362	570	556	-14					\$4,181,362		\$4,181,362		\$4,181,362	\$27,800	\$4,209,162	\$4,209,162	\$4,209,162
57	Delta Greely	\$5,071,587	980	1,061	81	\$278,802				\$5,350,389		\$5,350,389		\$5,350,389	\$53,050	\$5,403,439	\$5,403,439	\$5,403,439
58	Iditarod	\$5,471,649	388	404	16	\$55,072				\$5,526,721		\$5,526,721		\$5,526,721	\$20,200	\$5,546,921	\$5,546,921	\$5,546,921
59	Kuspuk	\$5,199,569	349	392	43	\$148,006				\$5,347,575		\$5,347,575		\$5,347,575	\$19,600	\$5,367,175	\$5,367,175	\$5,367,175
60	Lake & Peninsula	\$5,006,999	365	364	-1					\$5,006,999		\$5,006,999		\$5,006,999	\$18,200	\$5,025,199	\$5,025,199	\$5,025,199
61	Lower Kuskokwim	\$20,954,979	2,338	2,990	652	\$2,244,184				\$23,199,163		\$23,199,163		\$23,199,163	\$149,500	\$23,348,663	\$23,348,663	\$23,348,663
62	Lower Yukon	\$9,515,225	1,335	1,501	166	\$571,372				\$10,086,597		\$10,086,597		\$10,086,597	\$75,050	\$10,161,647	\$10,161,647	\$10,161,647
63	Northwest Arctic	\$13,197,994	1,480	1,511	31	\$106,702				\$13,304,696		\$13,304,696		\$13,304,696	\$75,550	\$13,380,246	\$13,380,246	\$13,380,246
64	Pribilof	\$1,339,757	158	163	5	\$17,210				\$1,356,967		\$1,356,967		\$1,356,967	\$8,150	\$1,365,117	\$1,365,117	\$1,365,117
65	Railbelt	\$3,362,937	345	356	11	\$37,862				\$3,400,799		\$3,400,799		\$3,400,799	\$17,800	\$3,418,599	\$3,418,599	\$3,418,599
66	Southeast Island	\$3,749,644	451	452	1	\$3,442				\$3,753,086		\$3,753,086		\$3,753,086	\$22,600	\$3,775,686	\$3,775,686	\$3,775,686
67	Southwest Region	\$5,333,605	490	490						\$5,333,605		\$5,333,605		\$5,333,605	\$24,500	\$5,358,105	\$5,358,105	\$5,358,105
68	Yukon Flats	\$5,620,321	372	365	-7	\$56,514				\$5,678,835		\$5,678,835		\$5,678,835	\$19,450	\$5,698,285	\$5,698,285	\$5,698,285
69	Yukon Royukuk	\$6,498,314	567	559	-8					\$6,498,314		\$6,498,314		\$6,498,314	\$27,950	\$6,526,264	\$6,526,264	\$6,526,264
70																		
71	Subtotal (REAA'S)	\$119,698,487	13,344	14,395	1,051	\$3,717,360	.000000			\$123,415,847		\$123,415,847		\$123,415,847	\$719,750	\$124,135,597	\$124,135,597	\$124,135,597
72																		
73	Cent Corr Study	\$2,362,848	906	1,000	94	\$323,548				\$2,686,396		\$2,686,396		\$2,686,396	\$50,000	\$2,736,396	\$2,736,396	\$2,736,396
74																		
75	Total	\$466,869,386	100,235	105,568	5,333	\$18,645,314	54.130964	\$8,917,500	\$494,432,200	\$8,917,500	\$494,432,200	\$8,917,500	\$494,432,200	\$5,278,400	\$499,710,600	\$499,710,600	\$499,710,600	

AS 14.17.140

SAMPLE COVER SHEETS

ANNUAL REPORT
ASSESSMENT & TAXATION

Completion of this report is required by AS 29.23.560(3) as a prerequisite for receipt of state shared revenue under AS 29.88.

It cannot be stressed too highly that the research and reports published in "Alaska Taxable" and elsewhere are based upon the information, and lack thereof, obtained from these reports. Publications and information distributed by this office cannot be reliable without full and true reporting by the local municipality.

It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Thomas P HARRISON, Assessor for
the Municipality of Anch

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Thomas Harrison
Date 9/4/84

I, _____, chief administrative
officer for the _____

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature _____
Date _____

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RECEIVED

JUL 27 1984

ANNUAL REPORT
ASSESSMENT & TAXATION

DEPT. OF COMMUNITY
AND REGIONAL AFFAIRS

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CERTIFICATION

I, DAVID R. BRADEN, Assessor for
the FAIRBANKS NORTH STAR BOROUGH

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature David R. Braden

Date July 26, 1984

I, Gregory E. Strong, chief administrative
officer for the Fairbanks North Star Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Gregory E. Strong

Date 7/20/84

ANNUAL REPORT
ASSESSMENT & TAXATION

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It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Zeno A. Walther, Assessor for
the City & Borough of Juneau, Alaska

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Zeno A. Walther

Date 8/7/84

I, N. L. Teague, City & Borough Manager, chief administrative
officer for the City & Borough of Juneau, Alaska

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature N. L. Teague

Date 8-7-84

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AUG 16 1984

ANNUAL REPORT
ASSESSMENT & TAXATION

DEPT. C COMMUNITY
AND REGIONAL AFFAIRS

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It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Donald F. Thomas, Assessor for
the Kenai Peninsula Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Donald E. Thomas

Date 8/10/84

I, Stan Thompson, chief administrative
officer for the Kenai Peninsula Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Stan Thompson

Date 8/10/84

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AUG 23 1984

ANNUAL REPORT
ASSESSMENT & TAXATION

DEPT. OF COMMUNITY
'AND REGIONAL AFFAIRS

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CERTIFICATION

I, Marie M. Westfall, Assessor for
the Ketchikan Gateway Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature *M. Westfall*
Date *8-21-84*

I, David G. Crow, chief administrative
officer for the Ketchikan Gateway Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature *David G. Crow*
Date *8/21/84*

11/21/84
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AUG 6 1984

ANNUAL REPORT
ASSESSMENT & TAXATION

DEPT. OF COMMUNITY
AND REGIONAL AFFAIRS

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CERTIFICATION

I, Wayne D. Haerer, Jr., Assessor for
the Kodiak Island Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Wayne D. Haerer, Jr.
Date August 1, 1984

I, Jerome Selby, chief administrative
officer for the Kodiak Island Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Jerome M Selby
Date 8/1/84

ANNUAL REPORT

ASSESSMENT & TAXATION

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It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Gary A. Lewis, Assessor for
the Matanuska-Susitna Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Gary A Lewis

Date 7-24-84

I, _____, chief administrative
officer for the _____

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature _____

Date _____

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AUG 7 1984

ANNUAL REPORT
ASSESSMENT & TAXATION

DEPT. OF COMMUNITY
AND REGIONAL AFFAIRS

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It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Charles F. Popson, Assessor for
the NORTH SLOPE BOROUGH

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Charles Popson

Date August 1, 1984

I, Eugene Brower, chief administrative
officer for the NORTH SLOPE BOROUGH

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Eugene Brower

Date 8-1-84

ANNUAL REPORT

ASSESSMENT & TAXATION

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It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Steve Reuter, Assessor for
the City and Borough of Sitka

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Steve Reuter

Date 7/3/84

I, Richard Anderson, chief administrative
officer for the City and Borough of Sitka

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature Richard Anderson

Date 7/3/84

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JUL 6 1984

DEPT. OF COMMUNITY
AND REGIONAL AFFAIRS

Sec. 14.17.090. Estimated average daily membership. Each district shall prepare an estimate of its average daily membership for the fiscal year. In making this estimate, the district shall consider its average daily membership in preceding years, the pattern of growth or decline in preceding years, and other pertinent information available to the district. The result of this estimate is the estimated average daily membership. (Sec. 2.02 ch 164 SLA 1962)

Sec. 14.17.100—14.17.120. Repealed. (Sec 2 ch 238 SLA 1970)

Sec. 14.17.130. Repealed. (Sec. 11 ch 95 SLA 1969)

Sec. 14.17.140. Determination of full and true value by Department of Community and Regional Affairs.

(a) The Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full value of the taxable real and personal property in each district. Exemptions granted under AS 43.25 shall be honored. If there is no local assessor or current local assessment for a district, then the Department of Community and Regional Affairs shall make the determination of full value from information available. In making the determination, the Department of Community and Regional Affairs shall be guided by AS 29.53.060. The determination of full value shall be made before October 1 and sent by certified mail, return receipt requested, before that date to the president of the school board in each district. Duplicate copies shall be sent to the commissioner. The governing body of the borough or city which is the district may obtain judicial review of the determination by filing a motion in the superior court of the judicial district in which the district is located within 30 days after receipt of the determination. The superior court may modify the determination of the Department of Community and Regional Affairs only upon a finding of abuse of discretion or upon a finding that there is no substantial evidence to support the determination. (am Sec. 50 ch 6 SLA 1984)

(b) Motor vehicles subject to the motor vehicle registration tax under AS 28.10.255 shall be treated as taxable property for purposes of (a) of this section. (Sec. 2.07 ch 164 SLA 1962; am Sec. 2 ch 95 SLA 1969; am Sec. 6 ch 238 SLA 1970; am Sec. 9 ch 200 SLA 1972; am Sec. 1 ch 218 SLA 1976; am Sec. 2 ch 256 SLA 1976)

(c) To determine the debt-to-valuation ratio to be applied to the determination of state aid for school construction under AS 43.18.105 — 43.18.135, the Department of Community and Regional Affairs, in consultation with the responsible financial officer of each municipality which is a school district, shall annually determine the debt of the municipality and report the determination to the mayor of the municipality and the commissioner of the Department of Education. The determination shall be made by October 1 of each year and shall report the outstanding debt as of July 1 each year. (am Sec. 14 ch 147 SLA 1976)

Sec. 14.17.150. Duty of commissioner to examine and tabulate computations. (a) The commissioner shall examine the preliminary reports submitted by each district to determine that they are correctly computed. If the allotments are incorrectly computed, the commissioner shall either (1) obtain a correct computation from the district, or (2) make a correct computation based on information available to him, and give notice of the corrected computation to the district. The commissioner shall review supplemental program applications and notify the district whether its supplemental program is approved for inclusion in its foundation program computations.

(b) The commissioner shall reduce these computations to a report in tabular form or another form helpful in examining the computations of the districts and shall transmit the report to the governor. The commissioner shall maintain additional copies of this report in his office as a matter of public record. This report shall be entitled "Public School Foundation Program Computations." (Sec. 2.08 ch 164 SLA 1962; am Sec. 7 ch 238 SLA 1970)

Chapter 14. Local Administration of Schools.

Article:

1. Operation of Districts (Sec. 14.14.020 — 14.14.200)
2. Involvement of Young People in School Governance (Sec. 14.14.250 — 14.14.310)

Article 1. Operation of Districts.

Section	Section
20. Bond required	110. Cooperation with other districts
50. Annual audit	120. Inoperative district
60. Relationship between borough school district and borough	130. Chief school administrator
65. Relationship between city school district and city	140. Restriction on employment
70. Organization of school board	150. Association of Alaska School Boards the representative agency of board members
80. Declaring a school board vacancy	160. Cooperation and support of certain association functions
90. Additional duties	170. Repealed
100. Bylaws and administrative rules	180. Repealed
105. Sick leave bank	190. Repealed
107. Sick leave and sick leave transfer (Repealed and re-enacted)	200. Repealed

Sec. 14.14.020. Bond required. Before the officer responsible for custody of, investment, or management of school district money enters upon the duties of office, the district, or the municipality if the treasury is centralized, shall obtain a bond with sufficient sureties in an amount equal to the money that may come into the officer's official custody, but not to exceed \$50,000. The bond shall be conditioned on the officer's honest and faithful disbursement and accounting of all money that may come into his official custody. The bond shall be filed with the clerk of the school board. This section does not apply to an officer who has been bonded under AS 29.23.520. (Sec. 1 ch 98 SLA 1966; am Sec. 21 ch 53 SLA 1973)

Sec. 14.14.050. Annual audit. (a) The school board in each school district shall, before October 1 of each year, provide for an audit of all school accounts for the school year ending the preceding June 30. To make the audit the school board shall contract with a public accountant who has no personal interest, direct or indirect, in the fiscal affairs of the district. One certified copy of the audit shall be filed with the commissioner and one certified copy shall be posted in a public place at the principal administrative office of the district.

(b) The audit shall conform in form to requirements established by the commissioner. The commissioner shall withhold all payments of state funds after November 15 to a school district which fails to file a certified copy of the audit with the department.

(c) The commissioner may provide for a reaudit or an audit check in a school district if in his judgment it is necessary to substantiate the reported expenditures.

(d) The school board shall not make the audit if an audit which satisfies the requirements of this section and which is filed and posted as required by this section, is made according to AS 29.48.720. (Sec. 1 ch 98 SLA 1966; am Sec. 22 ch 53 SLA 1973)

Sec. 14.14.060. Relationship between borough school district and borough. (a) The borough assembly may by ordinance require that all school money be deposited in a centralized treasury with all other borough money. The borough administrator shall have the custody of, invest and manage all money in the centralized treasury. However, the borough assembly, with the consent of the borough school board, may by ordinance delegate to the borough school board the responsibility of a centralized treasury.

Chapter 14. Local Administration of Schools.

Article

- 1. Operation of Districts (Sec. 14.14.020 — 14.14.200)
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(d) The school board shall not make the audit if an audit which satisfies the requirements of this section and which is filed and posted as required by this section, is made according to AS 29.48.220. (Sec. 1 ch 98 SLA 1966; am Sec. 22 ch 53 SLA 1973)

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4 AAC 06.110. RECOGNITION OF STATE HIGH SCHOOL ACTIVITIES ASSOCIATION. Repealed 10/28/76.

4 AAC 06.111. ALASKA SCHOOL ACTIVITIES ASSOCIATION. The constitution and bylaws of the Alaska School Activities Association as approved by the State Board of Education on January 29, 1977, and as amended as of October 7, 1982, are adopted by reference as the applicable rules for the administration, management, and control of interscholastic activities and for eligibility for participation in those activities. (Eff. 10/28/76, Reg. 60; am 3/24/77, Reg. 61; am 3/1/78, Reg. 65; am 9/23/78, Reg. 67; am 11/23/80, Reg. 76; am 11/26/80, Reg. 76; am 7/31/81, Reg. 79; am 6/9/83, Reg. 86)

Authority: AS 14.07.020(1) and (2)
AS 14.07.058
AS 14.07.060

4 AAC 06.120. ACCOUNTING AND AUDIT MANUALS, CHARTS OF ACCOUNTS, CODE DESCRIPTIONS. (a) The following listed manuals and supplementary materials are adopted as basic guides for public school accounting systems and the annual audit of school districts:

(1) The Alaska Department of Education Financial Accounting Manual for Public School Districts, 1982 edition;

(2) The Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 1982 edition;

(3) The Alaska Department of Education Audit Manual for Public School Districts, 1982 edition; and

(4) The Alaska Department of Education Pupil Accounting Manual for Public School Districts, 1979 edition.

(b) Each district shall adopt accounting and auditing procedures consistent with the basic guides by July 1, 1976. (Eff. 1/1/76, Reg. 56; am 1/22/81, Reg. 77; am 8/2/81, Reg. 79; am 2/10/83, Reg. 85)

Authority: AS 14.07.030(8)
AS 14.07.060
AS 14.14.050

4 AAC 06.130. FRAMEWORK FOR HEALTH EDUCATION. The "Framework for Health Education in Alaskan Schools," dated May 1976, is adopted by reference as the official guide for health education in grades K through 12 of the schools of Alaska. (Eff. 12/30/76, Reg. 60)

Authority: AS 14.07.020(1) and (4)
AS 14.30.360(b)

Editor's Note: This manual may be obtained by writing the Commissioner, Department of Education, Pouch F, Juneau, Alaska 99811.

ARTICLE 2. PROHIBITION OF SEX DISCRIMINATION

Section

- 500. Purpose
- 510. Discrimination in hiring practices
- 520. Recreational and athletic activities
- 530. Guidance and counseling services
- 540. Course offerings
- 550. Review of instructional materials
- 560. Violations
- 570. Assurance of voluntary compliance
- 580. Remedies
- 590. Additional authority of the commissioner
- 600. Definitions

4 AAC 06.500. PURPOSE. The purpose of 4 AAC 06.500 - 4 AAC 06.600 is to establish procedures and standards that will enable school districts to prevent and eliminate, in public education, discrimination on the basis of sex. (Eff. 10/31/82, Reg. 84)

Authority: AS 14.18.080

4 AAC 06.510. DISCRIMINATION IN HIRING PRACTICES. (a) Hiring practices which are prohibited by AS 14.18.020(1) include the use of any position description, job qualification, or agreement related under AS 14.20.550 which has a direct or indirect effect of giving preference to an applicant on the basis of sex, except with respect to personal supervision of persons using locker rooms, showers, or toilet facilities.

(b) Nothing in 4 AAC 06.500 - 4 AAC 06.600 prevents a school district from using sex as a criterion for meeting affirmative action

H AAC 06.120

FY84 AUDITS

ALASKA DEPARTMENT OF EDUCATION
SCHOOL OPERATING FUND REVENUES
FISCAL YEAR 1984 AUDITED
CITY & BOROUGH SCHOOL DISTRICTS

SCHOOL DISTRICT	CITY/BOROUGH TAX APPROP.	EARNINGS ON INVESTMENTS	OTHER LOCAL REVENUE	IN KIND SERVICES	FOUNDATION SUPPORT	STATE PUPIL TRANSPORTATION	STATE TUITION	OTHER STATE REVENUE	FEDERAL PL 974	OTHER FEDERAL REVENUE	TOTAL REVENUES	FINAL ADM 1983-84	REVENUE PER ADM
ANCHORAGE	\$40,161,596	\$2,211,761	\$471,673	\$0	\$126,138,326	\$7,492,970	\$3,503,402	\$341,027	\$344,296	\$106,094	\$180,771,145	35,632	\$5,073
BRISTOL BAY	\$40,000	\$97,327	\$10,331	\$0	\$1,975,594	\$92,072	\$26	\$18	\$0	\$0	\$2,215,803	201	\$11,024
CORDOVA	\$481,915	\$61,702	\$23,867	\$3,618	\$2,046,801	\$42,050	\$101,198	\$0	\$22,921	\$0	\$2,784,078	395	\$7,048
CRAIG	\$0	\$19,947	\$13,890	\$36,997	\$1,158,248	\$0	\$0	\$19,109	\$17,631	\$0	\$1,265,822	137	\$9,240
DILLINGHAM	\$30,000	\$86,974	\$15,334	\$0	\$3,564,603	\$108,886	\$206	\$0	\$259,898	\$0	\$4,066,101	411	\$9,893
FAIRBANKS	\$16,189,943	\$0	\$1,968,519	\$0	\$36,301,807	\$3,212,425	\$114,071	\$0	\$33,272	\$0	\$57,820,037	9,790	\$5,906
FAIRBANKS ON-BASE	\$0	\$0	\$12,085	\$0	\$12,201,907	\$402,995	\$0	\$0	\$0	\$0	\$12,616,987	2,448	\$5,154
GALENA	\$2,700	\$55,366	\$0	\$0	\$1,429,285	\$26,241	\$14,309	\$0	\$548,507	\$0	\$2,076,168	146	\$14,222
HAINES	\$111,735	\$74,011	\$225,259	\$0	\$2,322,270	\$166,648	\$8,984	\$0	\$96,627	\$0	\$3,005,534	366	\$8,212
HOONAH	\$0	\$18,907	\$13,470	\$10,000	\$1,425,296	\$5,874	\$4,826	\$0	\$280,514	\$0	\$1,758,887	228	\$7,714
HYDABURG	\$0	\$10,000	\$8,000	\$0	\$934,626	\$0	\$0	\$1,500	\$0	\$0	\$954,126	100	\$9,541
JUNEAU	\$5,219,200	\$0	\$13,235	\$0	\$16,045,460	\$857,839	\$21,749	\$0	\$43,272	\$0	\$22,200,755	4,360	\$5,097
KAKE	\$15,000	\$11,022	\$18,411	\$0	\$1,457,345	\$26,531	\$30,050	\$0	\$428,066	\$0	\$1,986,425	204	\$9,737
KENAI	\$9,065,187	\$0	\$213,477	\$0	\$28,185,300	\$3,030,158	\$21,116	\$49,021	\$270,511	\$32,430	\$40,867,200	7,225	\$5,656
KETCHIKAN	\$3,742,268	\$0	\$44,808	\$0	\$8,208,585	\$482,154	\$70,376	\$0	\$11,648	\$8,060	\$12,567,899	2,401	\$5,234
KING COVE	\$10,000	\$43,567	\$7,053	\$0	\$1,082,928	\$34,969	\$4,119	\$4,554	\$77,988	\$0	\$1,265,178	97	\$13,043
KLAWOCK	\$0	\$22,659	\$1,759	\$0	\$1,092,153	\$0	\$0	\$0	\$269,477	\$0	\$1,386,048	135	\$10,267
KODIAK	\$1,350,436	\$0	\$10,706	\$128,476	\$11,760,784	\$350,492	\$667,685	\$0	\$342,323	\$0	\$14,610,902	2,116	\$6,905
KAT-SU	\$8,743,932	\$0	\$25,751	\$0	\$23,820,192	\$2,109,791	\$78,825	\$0	\$25,948	\$40,730	\$34,845,179	6,903	\$5,048
KEKANA	\$30,000	\$70,725	\$1,515,817	\$0	\$1,271,347	\$89,935	\$148	\$0	\$26,836	\$0	\$3,005,608	115	\$26,118
KONE	\$250,000	\$141,105	\$12,344	\$0	\$5,416,740	\$141,050	\$11,516	\$0	\$113,817	\$151,694	\$6,238,266	781	\$7,988
NORTH SLOPE	\$12,736,576	\$0	\$0	\$0	\$9,882,948	\$82,720	\$0	\$13,067	\$5,051,140	\$0	\$27,766,451	1,743	\$26,622
PELICAN	\$14,000	\$10,130	\$2,391	\$0	\$684,090	\$0	\$5,354	\$0	\$0	\$0	\$715,965	54	\$13,259
PETERSBURG	\$397,435	\$45,515	\$2,300	\$0	\$2,429,400	\$75,728	\$22,828	\$0	\$10,938	\$0	\$2,984,144	591	\$5,049
SAND POINT	\$4,000	\$12,268	\$4,800	\$0	\$989,818	\$7,303	\$0	\$10,190	\$0	\$0	\$1,028,379	127	\$9,611
SITKA	\$2,531,785	\$148,071	\$3,452	\$0	\$5,900,490	\$284,926	\$0	\$0	\$210,163	\$0	\$9,078,887	1,582	\$5,739
SKAGWAY	\$27,800	\$19,424	\$3,466	\$0	\$919,809	\$2,858	\$0	\$0	\$0	\$0	\$973,357	152	\$6,404
ST. MARY'S	\$0	\$6,567	\$2,331	\$0	\$1,688,898	\$0	\$0	\$5,313	\$249,774	\$0	\$1,952,883	109	\$17,916
TANANA	\$0	\$39,741	\$1,044	\$0	\$1,192,469	\$0	\$2,340	\$0	\$201,947	\$0	\$1,437,541	75	\$19,167
UNALASKA	\$164,066	\$48,537	\$63,925	\$0	\$1,426,486	\$105,948	\$1,938	\$0	\$240,390	\$0	\$2,051,290	144	\$14,243
VALDEZ	\$2,674,656	\$57,255	\$9,852	\$0	\$4,015,454	\$286,856	\$339,569	\$3,117,975	\$21,730	\$0	\$10,633,327	811	\$13,111
WRANGELL	\$250,000	\$40,369	\$600	\$0	\$2,188,138	\$54,542	\$806	\$0	\$1,334	\$0	\$2,535,789	453	\$5,598
YAKUTAT	\$26,600	\$13,974	\$7,552	\$0	\$1,255,338	\$43,861	\$25,420	\$0	\$86,527	\$0	\$1,459,072	158	\$9,235
TOTALS	104,270,834	\$3,477,104	\$4,727,512	\$179,091	\$370,222,939	\$19,616,622	\$5,051,096	\$3,561,774	\$9,287,495	\$339,008	\$470,923,475	79,470	\$10,122
GRAND TOTALS	104,270,834	\$6,938,576	\$6,211,386	\$179,091	\$452,191,892	\$21,595,020	\$5,051,096	\$4,106,130	\$22,444,679	\$825,565	\$623,814,269		

ALASKA DEPARTMENT OF EDUCATION
 SCHOOL OPERATING FUND REVENUES
 FISCAL YEAR 1984 AUDITED
 REGIONAL EDUCATIONAL ATTENDANCE AREAS

SCHOOL DISTRICT	EARNINGS ON INVESTMENTS	OTHER LOCAL REVENUE	FOUNDATION SUPPORT	STATE PUPIL TRANSPORTATION	OTHER STATE REVENUE	FEDERAL PL 874	OTHER FEDERAL REVENUE	TOTAL REVENUES	FINAL ADM 1983-84	REVENUE PER ADM
ADAK	\$245,046	\$38,227	\$3,246,491	\$95,281	\$21,240	\$973,959	\$0	\$4,620,244	592	\$7,804
ALASKA GATEWAY	\$120,357	\$1,025	\$3,883,664	\$295,718	\$0	\$382,878	\$0	\$4,683,642	472	\$9,923
ALEUTIAN REGION	\$31,515	\$784	\$1,878,343	\$0	\$0	\$194,851	\$0	\$2,105,498	123	\$17,118
ANNETTE ISLAND	\$108,964	\$6,225	\$1,880,396	\$0	\$0	\$787,635	\$0	\$2,783,220	377	\$7,383
BERING STRAIT	\$0	\$226,146	\$11,049,411	\$0	\$0	\$1,478,966	\$99,383	\$12,853,906	1,009	\$12,739
CHATHAM	\$129,078	\$11,898	\$2,442,631	\$0	\$0	\$140,312	\$11,327	\$2,735,246	297	\$9,335
CHUGACH	\$35,441	\$4,596	\$1,082,829	\$0	\$0	\$122,834	\$0	\$1,245,700	68	\$14,156
COPPER RIVER	\$110,511	\$20,670	\$3,902,090	\$420,857	\$0	\$283,354	\$0	\$4,737,482	572	\$8,282
DELTA GREELY	\$164,831	\$37,502	\$5,422,520	\$414,711	\$3,378	\$616,447	\$0	\$6,659,389	980	\$6,795
IDITAROD	\$69,722	\$30,141	\$4,332,403	\$0,286	\$0	\$498,579	\$0	\$4,939,131	311	\$15,881
KUSPUK	\$23,696	\$86,110	\$5,485,961	\$60,848	\$0	\$120,662	\$0	\$5,777,277	337	\$17,143
LAKE & PENINSULA	\$98,419	\$3,574	\$5,726,120	\$29,682	\$0	\$143,595	\$0	\$6,001,390	361	\$16,624
LOWER KUSKOKWIM	\$294,840	\$63,105	\$27,451,284	\$167,242	\$2,898	\$588,956	\$0	\$28,568,275	2,472	\$11,557
LOWER YUKON	\$756,624	\$40,586	\$13,632,048	\$0	\$660	\$492,190	\$0	\$14,922,108	1,362	\$10,956
NORTHWEST ARCTIC	\$393,679	\$243,574	\$13,913,126	\$0	\$122,090	\$3,450,949	\$339,092	\$18,462,518	1,491	\$12,383
PRIBILOF	\$105,745	\$0	\$1,904,850	\$0	\$3,650	\$72,266	\$0	\$2,086,511	166	\$12,569
RAILBELT	\$75,643	\$12,685	\$2,965,970	\$222,972	\$0	\$57,136	\$0	\$3,334,406	308	\$10,826
SOUTHEAST ISLAND	\$151,169	\$407,677	\$4,358,915	\$55,088	\$0	\$194,268	\$0	\$5,167,117	432	\$11,961
SOUTHWEST REGION	\$436,265	\$107,548	\$6,092,152	\$146,170	\$0	\$1,016,428	\$36,580	\$7,835,143	513	\$15,273
YUKON FLATS	\$52,112	\$59,712	\$4,635,870	\$61,543	\$0	\$501,390	\$175	\$5,310,802	316	\$16,806
YUKON-KOYUKUK	\$57,815	\$82,089	\$6,491,874	\$0	\$390,482	\$1,039,529	\$0	\$8,061,789	577	\$13,972
TOTALS	3,461,472	\$1,483,874	\$131,778,953	\$1,978,398	\$544,356	\$13,157,184	\$486,557	\$152,890,794	13,152	\$9,980

AS 14.17.140

SAMPLE STATEMENT

Miles/Bob

RECEIVED

AUG 23 1984

ANNUAL REPORT
ASSESSMENT & TAXATION

DEPT. OF COMMUNITY
'AND REGIONAL AFFAIRS

Completion of this report is required by AS 29.23.560(3) as a prerequisite for receipt of state shared revenue under AS 29.88.

It cannot be stressed too highly that the research and reports published in "Alaska Taxable" and elsewhere are based upon the information, and lack thereof, obtained from these reports. Publications and information distributed by this office cannot be reliable without full and true reporting by the local municipality.

It is necessary that the report be certified both by the Assessor, who has chief responsibility for values, and the chief administrator who has a large degree of responsibility for rates and overall administration.

CERTIFICATION

I, Marie M. Westfall, Assessor for
the Ketchikan Gateway Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature *M. Westfall*

Date *8-21-84*

I, David G. Crow, chief administrative
officer for the Ketchikan Gateway Borough

hereby certify that the attached information contained in forms 21-455 and 21-456 is complete and correct according to the best of my knowledge.

Signature *David G. Crow*

Date *8/21/84*

III. ASSESSMENT POLICY

A. Total budgeted amount for your assessing department: (If the assessment portion of your budget overlaps with other functions, please provide your best estimate of the cost of for the assessing department only.)

\$ 259,266 Fiscal year 1983/1984

B. Municipal revenue collected, last complete fiscal year:

Property tax \$ 598,156 Fiscal year 1983/1984

Sales tax \$ 1,932,105 Fiscal year 1983/1984

C. Normal assessment cycle: Number of years: 1 year cycle

Date of most recent complete reassessment: 1983

D. Calendar:

1. Personal property declaration forms: 12/28/83 02/28/84
Date Mailed Filing Deadline

2. Notice of Assessment: Date Mailed 01/31/84

3. Board of Equalization: Meeting Dates March 27,28 & April 3,9,12,17,23,2

Total Number of appeals considered 64

4. Tax Statements: Date Mailed 06/29/84 Date Due July Delinquent Oct. 1
1st Half 2nd Half

E. NUMBER OF Real Property Parcels		NUMBER OF Personal Property Parcels	
Vacant	<u>3020</u>	Business	<u>857</u>
Improved	<u>3607</u>	General	<u>Included in Real Property Acct.</u>
TOTAL	<u>6627</u>	TOTAL	<u>857</u>

F. Personnel:

1. Assessor Full time 1/2 Part time Contract
time
M. Westfall
Name Address if Cont

2. Appraisers: 2 1 3
Number Real Property Number Personal Property Support Staff (Explain Below)

3. If assessment duties are done by a contractor, please attach a copy of the most recent contract.

Total Appraisers 3
Assessment Clerk 1
Part Time Clerk 2

IV. REAL PROPERTY: Exceptions & Exclusions

	<u>NUMBER AUTHORIZED</u>	<u>ASSESSED VALUE EXEMPTED</u>
1. Residential Property Exemption, AS 29.53.025(a) (This exemption is for the first \$10,000 of residential property)	-0-	\$
2. Leasehold Interest Assessment on Tax Exempt Property, Article IX, Sec. 5, State Constitution	\$ 28	Explain Leasehold Interest Valuation Method Below:

The reversionary method is used by Ketchikan Gateway Borough.

The value of the fee less the reversionary interest of the property owner equals the value of the leasehold interest.¹

Leasehold interest...constitutes a private right to the possession or use of property for a specified time period. The right of possession represents, normally, a large part of the bundle of rights inherent to that property and therefore represents a value to that private interest.¹

¹ 1979 ASSESSORS SHORT COURSE - LEASEHOLD VALUATIONS IN ALASKA.

V. PERSONAL PROPERTY

Is all personal property exempt from levy? Yes xx No
 If yes, please complete estimated value.

	<u>*Estimated Value</u>	<u>Assessed Value</u>	<u>Number</u>	<u>Based On:</u>
BUSINESS INVENTORY & CONIGNED GOODS		\$30,826,150		<u> </u> Exempt <u>xx</u> Full & True Value <u> </u> Average Monthly Met
BUSINESS MACHINERY FIXTURES & EQUIPMENT		\$28,363,530		<u> </u> Exempt <u>xx</u> Full & True Value
MOTOR VEHICLES		\$ 27,182. (TAX)		<u> </u> Exempt <u>xx</u> Full & True Value <u>xx</u> State Registration Tax \$ <u> </u>
AIRCRAFT				
Private		5,226,388		<u> </u> Exempt <u>xx</u> Full & True Value <u> </u> Flat Rate of \$ <u> </u>
Commercial	<u>Not segregated from other airplanes</u>			<u> </u> Exempt <u>xx</u> Full & True Value <u> </u> Number of Landings <u> </u> Flat Rate of \$ <u> </u>
Interstate		670,300		<u> </u> Exempt <u> </u> Full & True Value <u>xx</u> Number of Landings <u> </u> Flat Rate of \$ <u> </u>
BOATS & VESSELS				
<u>Pleasure</u> Less than 5 tons		5,000 (TAX)		<u> </u> Exempt <u> </u> Full & True Value <u>xx</u> Flat Rate of \$ <u>5.8</u>
More than 5 tons				
<u>Commercial</u> Less than 5 tons	<u>No segregation of pleasure & commercial</u>			<u> </u> Exempt <u> </u> Full & True Value <u>xx</u> Flat Rate of \$ <u>5.8</u>
More than 5 tons				

Revised - not assessed val.

5,000.000
 * Please provide estimated value if exempt from levy or subject to a flat rate tax.

REAL & PERSONAL PROPERTY CLASSIFICATION FORM

CITY: Please complete one form for each differential tax zone.
BOROUGH: Please complete one form for each tax code (service) area.

EXEMPT

NUMBER OF PARCELS	ORGANIZED BOROUGH OR CITY:	CITY, TAX CODE AREA OR ZONE:	
	PART I: REAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE OF EXEMPT PROPERTY
	AREA CODE 1 - CITY		
2836	1. Residential(4 families & less)		
=239	2. Vacant land		
	3. Farm		
	4. Commercial		
	5. Industrial		
	6. Apartment		
	7. Mobile Home Parks		
	Total Real:	312,110,250	16,719,550
Estimated Supplemental Roll _____		DATE _____	

NUMBER OF ITEMS	PART II: PERSONAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE IF EXEMPT
	1. Household Goods & Personal Property	254,250	
	2. Mobile Homes	ASSESSED AS REAL	
	3. Motor Vehicles	STATE COLLECTED	
	4. Aircraft	1,193,750	
	5. Boats (less than 5 ton)	TAXED ON FLAT RATE	
	6. Vessels (5 ton & more)	TAXED ON FLAT RATE	
	7. Bus. Inv. & Consigned	20,643,750	
	8. M & E F & F	17,016,800	
	9. Miscellaneous	3,370,850	
	Total Personal:	42,479,400	
Estimated Supplemental Roll _____		DATE _____	

NOTE: The total assessed value as completed for each city, service area, and the area outside cities and services areas is the total locally assessed value for the borough. Please complete and return on or before July 31, 1984 to the Office of State Assessor, Municipal & Regional Assistance Division, Department of Community & Regional Affairs, Pouch BH, Juneau, Alaska 99811.

REAL & PERSONAL PROPERTY CLASSIFICATION FORM

CITY: Please complete one form for each differential tax zone.
BOROUGH: Please complete one form for each tax code (service) area.

NUMBER OF PARCELS	ORGANIZED BOROUGH OR CITY:	CITY, TAX CODE AREA OR ZONE:	
	PART I: REAL PROPERTY AREA CODE 2 - SHORELINE SERV.	ASSESSED VALUE	ESTIMATED VALUE OF EXEMPT PROPERTY
261	1. Residential(4 families & less)		
EXEMPT = 9	2. Vacant land		
	3. Farm		
	4. Commercial		
	5. Industrial		
	6. Apartment		
TOTAL 270	7. Mobile Home Parks		
	Total Real:	34,184,400	2,090,850
Estimated Supplemental Roll _____		DATE _____	

NUMBER OF ITEMS	PART II: PERSONAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE IF EXEMPT
	1. Household Goods & Personal Property	24,900	
	2. Mobile Homes	ASSESSED AS REAL	
	3. Motor Vehicles	STATE COLLECTED	
	4. Aircraft	2,977,950	
	5. Boats (less than 5 ton)	TAXED ON FLAT RATE	
	6. Vessels (5 ton & more)	TAXED ON FLAT RATE	
	7. Bus. Inv. & Consigned	352,400	
	8. M & E F & F	902,080	
TOTAL 261	9. Miscellaneous	84,250	
	Total Personal:	4,341,580	
Estimated Supplemental Roll _____		DATE _____	

NOTE: The total assessed value as completed for each city, service area, and the area outside cities and services areas is the total locally assessed value for the borough. Please complete and return on or before July 31, 1984 to the Office of State Assessor, Municipal & Regional Assistance Division, Department of Community & Regional Affairs, Pouch BH, Juneau, Alaska 99811.

REAL & PERSONAL PROPERTY CLASSIFICATION FORM

CITY: Please complete one form for each differential tax zone.
BOROUGH: Please complete one form for each tax code (service) area.

NUMBER OF PARCELS	ORGANIZED BOROUGH OR CITY:	CITY, TAX CODE AREA OR ZONE:	
	PART I: REAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE OF EXEMPT PROPERTY
	AREA CODE 3 - BOROUGH		
2261	1. Residential(4 families & less)		
EXEMPT= 232	2. Vacant land		
	3. Farm		
	4. Commercial		
	5. Industrial		
	6. Apartment		
	7. Mobile Home Parks		
	Total Real:	166,435,600	24,129,150
Estimated Supplemental Roll _____		DATE _____	

NUMBER OF ITEMS	PART II: PERSONAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE IF EXEMPT
	1. Household Goods & Personal Property	24,900	
	2. Mobile Homes	ASSESSED AS REAL	
	3. Motor Vehicles	STATE COLLECTED	
	4. Aircraft	1,641,000	
	5. Boats (less than 5 ton)	TAXED AT FLAT RATE	
	6. Vessels (5 ton & more)	TAXED AT FLAT RATE	
	7. Bus. Inv. & Consigned	9,589,650	
	8. M & E F & F	9,976,550	
TOTAL 183	9. Miscellaneous	74,100	
	Total Personal:	21,306,200 (TOTAL)	
Estimated Supplemental Roll _____		DATE _____	

NOTE: The total assessed value as completed for each city, service area, and the area outside cities and services areas is the total locally assessed value for the borough. Please complete and return on or before July 31, 1984 to the Office of State Assessor, Municipal & Regional Assistance Division, Department of Community & Regional Affairs, Pouch BH, Juneau, Alaska 99811.

REAL & PERSONAL PROPERTY CLASSIFICATION FORM

CITY: Please complete one form for each differential tax zone.
BOROUGH: Please complete one form for each tax code (service) area.

NUMBER OF PARCELS	ORGANIZED BOROUGH OR CITY:	CITY, TAX CODE AREA OR ZONE:	
	PART I: REAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE OF EXEMPT PROPERTY
	AREA CODE 4 - SOUTH END FIRE		
656	1. Residential(4 families & less)		
EXEMPT= 34	2. Vacant land		
	3. Farm		
	4. Commercial		
	5. Industrial		
	6. Apartment		
	7. Mobile Home Parks		
	Total Real:	56,301,150	10,348,850
Estimated Supplemental Roll _____		DATE _____	

NUMBER OF ITEMS	PART II: PERSONAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE IF EXEMPT
	1. Household Goods & Personal Property	31,750	
	2. Mobile Homes	ASSESSED AS REAL	
	3. Motor Vehicles	STATE COLLECTED	
	4. Aircraft	84,000	
	5. Boats (less than 5 ton)	TAXED AT FLAT RATE	
	6. Vessels (5 ton & more)	TAXED AT FLAT RATE	
	7. Bus. Inv. & Consigned	240,350	
	8. M & E F & F	468,100	
TOTAL= 46	9. Miscellaneous	31,750	
	Total Personal:	855,950	
Estimated Supplemental Roll _____		DATE _____	

NOTE: The total assessed value as completed for each city, service area, and the area outside cities and service areas is the total locally assessed value for the borough. Please complete and return on or before July 31, 1984 to the Office of State Assessor, Municipal & Regional Assistance Division, Department of Community & Regional Affairs, Pouch BH, Juneau, Alaska 99811.

REAL & PERSONAL PROPERTY CLASSIFICATION FORM

CITY: Please complete one form for each differential tax zone.
BOROUGH: Please complete one form for each tax code (service) area.

NUMBER OF PARCELS	ORGANIZED BOROUGH OR CITY:	CITY, TAX CODE AREA OR ZONE:	
	PART I: REAL PROPERTY SOUTH TONGASS AREA CODE 5 - SERVICE AREA	ASSESSED VALUE	ESTIMATED VALUE OF EXEMPT PROPERTY
46	1. Residential(4 families & less)		
EXEMPT 51	2. Vacant land		
	3. Farm		
	4. Commercial		
	5. Industrial		
	6. Apartment		
	7. Mobile Home Parks		
	Total Real:	185,450	208,250
Estimated Supplemental Roll _____		DATE _____	

NUMBER OF ITEMS	PART II: PERSONAL PROPERTY	ASSESSED VALUE	ESTIMATED VALUE IF EXEMPT
	1. Household Goods & Personal Property	----	
	2. Mobile Homes	----	
	3. Moto. Vehicles	----	
	4. Aircraft	----	
	5. Boats (less than 5 ton)	----	
	6. Vessels (5 ton & more)	----	
	7. Bus. Inv. & Consigned	----	
	8. M & E F & F	----	
	9. Miscellaneous	----	
	Total Personal:	----	
Estimated Supplemental Roll _____		DATE _____	

NOTE: The total assessed value as completed for each city, service area, and the area outside cities and services areas is the total locally assessed value for the borough. Please complete and return on or before July 31, 1984 to the Office of State Assessor, Municipal & Regional Assistance Division, Department of Community & Regional Affairs, Pouch BH, Juneau, Alaska 99811.

Please mail on or before July 31, 1984, to:

Office of State Assessor

Pouch BH

Juneau, Alaska 99811

M. Westfall

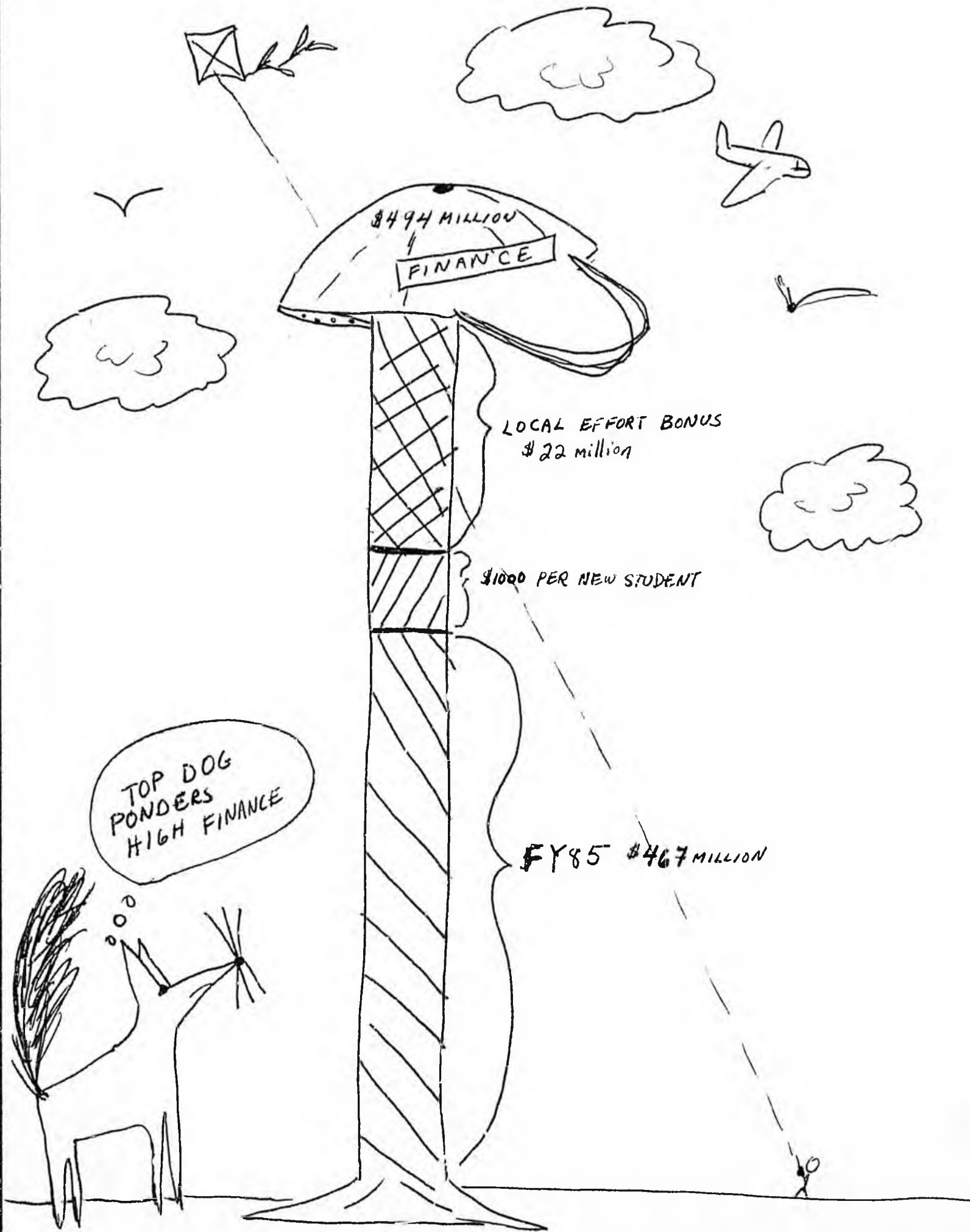
Prepared By

Assessor

Title

August 20, 1984

Date



\$494 MILLION

FINANCE

LOCAL EFFORT BONUS
\$22 million

\$1000 PER NEW STUDENT

FY85 \$467 MILLION

TOP DOG
PONDER'S
HIGH FINANCE

STATE OF ALASKA-DOE
PUBLIC SCHOOL FOUNDATION PROGRAM

HB309

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School District	Revised FY 85 ADM (1)	Initial FY 86 ADE (2)	Col 2 - Col 1 (3)	FY 85 Allot per ADM (4)	FY 85 Basic Entitlement (5)	FY86 ADM 14.17.03id X Adjust. (6)	Adjust FY 86 ADM X \$50 (8)	Adjust PL874 aid (9)	Est FY 86 State Aid (10)
Anchorage	37,325	39,063	1,738	\$3,442	\$128,472,650	\$134,454,846	\$1,953,150		\$136,407,996
Anchorage On Base	2,413	2,500	87	\$3,442	\$8,305,546	\$8,605,600	\$125,000		\$8,730,000
Bristol Bay	229	219	-10	\$10,121	\$2,317,709	\$2,216,499	\$10,950		\$2,227,449
Cc. dova	382	382		\$5,230	\$1,997,260	\$1,997,860	\$19,100		\$2,016,960
Craig	148	168	20	\$8,199	\$1,213,452	\$1,377,432	\$8,400		\$1,385,832
Dillingham	427	451	24	\$9,020	\$3,851,540	\$4,066,020	\$22,550		\$4,090,570
Fairbanks	10,361	10,796	435	\$3,836	\$39,744,796	\$41,413,456	\$59,800		\$41,953,256
Fairbanks On Base	2,256	2,300	44	\$3,836	\$8,654,016	\$8,822,800	\$115,000		\$8,937,800
Fbnks Contract Fee									
Galena	146	144	-2	\$10,395	\$1,517,670	\$1,496,880	\$7,200		\$1,504,080
Haines	381	368	-13	\$6,599	\$2,514,219	\$2,428,432	\$18,400		\$2,446,832
Hoonah	214	210	-4	\$6,473	\$1,385,222	\$1,359,330	\$10,500		\$1,369,830
Hydaburg	100	98	-2	\$9,530	\$953,000	\$933,940	\$4,900		\$938,840
Juneau	4,551	4,700	149	\$3,757	\$17,143,617	\$17,704,900	\$235,000		\$17,939,900
Kake	203	207	4	\$7,389	\$1,500,779	\$1,530,351	\$10,350		\$1,540,701
Kenai	7,777	8,340	563	\$4,056	\$31,543,512	\$33,827,040	\$417,000		\$34,244,040
Ketchikan	2,390	2,406	16	\$3,535	\$8,448,650	\$8,505,210	\$120,300		\$8,625,510
King Cove	109	106	-3	\$9,751	\$1,062,859	\$1,033,606	\$5,300	\$26,815	\$1,065,721
Klavock	156	156		\$7,714	\$1,203,384	\$1,203,384	\$7,800		\$1,211,184
Kodiak	2,241	2,250	9	\$5,708	\$12,791,628	\$12,843,000	\$112,500		\$12,955,500
Mat-Su	7,977	9,032	1,055	\$3,644	\$29,068,188	\$32,912,608	\$451,600		\$33,364,208
Nenana	119	138	19	\$10,927	\$1,300,313	\$1,507,926	\$6,900		\$1,514,826
Nome	785	815	30	\$7,452	\$5,849,820	\$6,073,380	\$40,750		\$6,114,130
North Slope	1,079	1,091	12	\$9,570	\$10,326,030	\$10,440,870	\$54,550		\$10,495,420
Pelican	44	49	5	\$12,936	\$569,184	\$633,864	\$2,450	\$71,081	\$707,395
Petersburg	601	601		\$4,446	\$2,672,046	\$2,672,046	\$30,050		\$2,702,096
Sand Point	98	97	-1	\$8,614	\$844,172	\$835,558	\$4,850	\$53,838	\$894,246
Sitka	1,587	1,586	-1	\$3,859	\$6,124,233	\$6,120,374	\$79,300		\$6,199,674
Skagway	145	130	-15	\$5,594	\$811,130	\$727,220	\$6,500		\$733,720
St Mary's	110	111	1	\$15,544	\$1,709,840	\$1,725,384	\$5,550		\$1,730,934
Tanana	71	84	13	\$13,895	\$986,545	\$1,167,180	\$4,200	\$72,949	\$1,244,329
Unalaska	140	139	-1	\$8,538	\$1,195,320	\$1,186,782	\$6,950	\$87,515	\$1,281,247
Valdez	800	800		\$4,977	\$3,981,600	\$3,981,600	\$40,000		\$4,021,600
Wrangell	452	471	19	\$4,915	\$2,221,580	\$2,314,965	\$23,550		\$2,338,515
Yakutat	168	165	-3	\$8,059	\$1,353,912	\$1,329,735	\$8,250		\$1,337,985
Subtotal(c & b)	85,985	90,173	4,188		\$343,636,022	\$359,451,478	\$312,198	\$4,508,650	\$364,272,326

49	Adak	577	575	-2	\$6,909	\$3,986,493	\$3,972,675	\$26,750	\$1,526,266	\$2,475,159	
50	Alaska Gateway	490	493	1	\$8,985	\$4,402,650	\$4,429,605	\$24,650	\$597,452	\$3,856,803	
51	Aleutian Region	99	118	19	\$17,341	\$1,716,759	\$2,046,238	\$5,900	\$217,700	\$2,033,869	
52	Annette Island	383	383		\$6,835	\$2,617,805	\$2,617,805	\$19,150	\$1,196,237	\$1,440,718	
53	Bering Strait	1,181	1,195	14	\$12,685	\$14,980,985	\$15,158,575	\$59,750	\$2,810,936	\$12,407,389	
54	Chatham	314	310	-4	\$9,029	\$2,835,106	\$2,798,990	\$15,500	\$566,032	\$2,248,458	
55	Chugach	112	133	21	\$12,228	\$1,369,536	\$1,626,324	\$6,650	\$99,287	\$1,533,687	
56	Copper River	570	556	-14	\$7,465	\$4,255,050	\$4,150,540	\$27,800	\$92,110	\$4,086,230	
57	Delta Greely	980	1,061	81	\$6,152	\$6,028,960	\$6,527,272	\$53,050	\$957,373	\$5,622,949	
58	Iditarod	388	404	16	\$15,571	\$6,041,548	\$6,290,684	\$20,200	\$569,899	\$5,740,985	
59	Kuspuk	349	392	43	\$17,031	\$5,943,819	\$6,676,152	\$19,600	\$744,250	\$5,957,502	
60	Lake & Peninsula	365	364	-1	\$16,095	\$5,874,675	\$5,858,580	\$18,200	\$867,676	\$5,009,104	
61	Lower Kuskokwim	2,338	2,990	652	\$11,474	\$26,826,212	\$34,307,260	\$149,500	\$5,871,233	\$28,585,527	
62	Lower Yukon	1,335	1,501	166	\$10,259	\$13,695,765	\$15,398,759	\$75,050	\$4,180,540	\$11,293,269	
63	Northwest Arctic	1,480	1,511	31	\$10,802	\$15,986,960	\$16,321,822	\$75,550	\$2,788,966	\$13,608,406	
64	Pribilof	158	163	5	\$11,934	\$1,885,572	\$1,945,242	\$8,150	\$545,815	\$1,407,577	
65	Railbelt	345	356	11	\$9,933	\$3,426,885	\$3,536,148	\$17,800	\$63,948	\$3,490,000	
66	Southeast Island	451	452	1	\$10,052	\$4,533,452	\$4,543,504	\$22,500	\$783,808	\$3,782,296	
67	Southwest Region	490	490		\$13,837	\$6,780,130	\$6,780,130	\$24,500	\$1,446,525	\$5,358,105	
68	Yukon Flats	372	389	17	\$16,118	\$5,995,896	\$6,269,902	\$19,450	\$375,575	\$5,913,777	
69	Yukon Koyukuk	567	559	-8	\$13,719	\$7,778,673	\$7,668,921	\$27,950	\$1,280,359	\$6,416,512	
70											
71	Subtotal (REAA'S)	13,344	14,395	1,051		\$146,962,931	\$158,925,128	\$199,431	\$719,750	\$27,581,987	\$132,262,322
72											
73	Cent Corr Study	906	1,000	94	\$2,608	\$2,362,848	\$2,608,000	\$50,000		\$2,658,000	
74											
75	Total	100,235	105,568	5,333		\$492,961,801	\$520,984,606	\$511,629	\$5,278,400	\$27,581,987	\$499,192,614

CSAB 309

School District	Revised FY95 State Aid (1)	Revised PY 85 ADM (2)	Initial FY 86 ADM (3)	Col 2 - Ccl 1 (4)	Col.4 *\$1000 per ADM (5)	Local Contri. >3 mil (6)	Col.6 3320350.28 (7)	Col.1 +Col.5 +Col.7 (8)
Anchorage	\$128,472,650	37,325	39,063	1,738	\$1,738,000	.043369	\$143,996	\$130,354,646
Anchorage On Base	\$8,305,546	2,413	2,500	87	\$87,000			\$8,392,546
Bristol Bay	\$2,317,709	229	219	-10		.000000		\$2,317,709
Cordova	\$1,997,860	382	382			.719538	\$2,389,053	\$4,386,913
Craig	\$1,231,830	148	168	20	\$20,000	.000000		\$1,251,830
Dillingham	\$3,851,540	427	451	24	\$24,000	.000000		\$3,875,540
Fairbanks	\$39,744,796	10,361	10,796	435	\$435,000	1.462610	\$4,856,246	\$45,036,042
Fairbanks On Base	\$8,654,016	2,256	2,300	44	\$44,000			\$8,698,016
Fbnks Contract Fee	\$607,237							\$607,237
Galena	\$1,517,670	146	144	-2		.000000		\$1,517,670
Baines	\$2,514,219	381	368	-13		.000000		\$2,514,219
Boonah	\$1,385,222	214	210	-4		.000000		\$1,385,222
Hydaburg	\$953,000	100	98	-2		.000000		\$953,000
Juneau	\$17,143,617	4,551	4,700	149	\$149,000	.000000		\$17,292,617
Kake	\$1,500,779	203	207	4	\$4,000	.000000		\$1,504,779
Kenai	\$31,543,512	7,777	8,340	563	\$563,000	.000000		\$32,106,512
Ketchikan	\$8,448,650	2,390	2,406	16	\$16,000	2.260859	\$7,506,640	\$15,971,290
King Cove	\$1,116,489	109	106	-3		.000000		\$1,116,489
Klawock	\$1,203,384	156	155			.000000		\$1,203,384
Kodiak	\$12,791,628	2,241	2,250	9	\$9,000	.000000		\$12,800,628
Mat-Su	\$29,068,188	7,977	9,032	1,055	\$1,055,000	1.836161	\$6,096,532	\$36,219,720
Nenana	\$1,300,313	110	138	19	\$19,000	.000000		\$1,319,313
Nome	\$5,849,820	785	815	30	\$30,000	.000000		\$5,879,820
North Slope	\$10,326,030	1,079	1,091	12	\$12,000	.000000		\$10,338,030
Pelican	\$675,806	44	49	5	\$5,000	.000000		\$680,806
Petersburg	\$2,568,073	601	601			.000000		\$2,568,073
Sand Point	\$951,847	98	97	-1		.000000		\$951,847
Sitka	\$6,124,233	1,587	1,586	-1		.747366	\$1,153,346	\$7,277,579
Skagway	\$872,664	145	130	-15		.000000		\$872,664
St Mary's	\$1,709,840	110	111	1	\$1,000	.000000		\$1,710,840
Tanana	\$1,132,442	71	84	13	\$13,000	.000000		\$1,145,442
Unalaska	\$1,370,349	140	139	-1		.000000		\$1,370,349
Valdez	\$3,981,600	800	800			.000000		\$3,981,600
Wrangell	\$2,221,580	452	471	19	\$19,000	.000000		\$2,240,580
Yakutat	\$1,353,912	168	165	-3		.000000		\$1,353,912
Subtotal(c & b)	\$344,808,051	85,985	90,173	4,188	\$4,243,000	6.669903	\$22,145,814	\$371,196,865
Adak	\$2,460,227	577	575	-2				\$2,460,227
Alaska Gateway	\$3,705,198	490	493	3	\$3,000			\$3,808,198
Aleutian Region	\$1,729,180	99	118	19	\$19,000			\$1,817,180
Annette Island	\$1,421,568	383	383					\$1,421,568
Bering Strait	\$12,170,049	1,181	1,195	14	\$14,000			\$12,184,049
Chatham	\$2,269,074	314	310	-4				\$2,269,074
Chugach	\$1,270,249	112	133	21	\$21,000			\$1,291,249
Copper River	\$4,181,362	570	556	-14				\$4,181,362
Delta Greely	\$5,071,587	980	1,061	81	\$81,000			\$5,152,587
Iditarod	\$5,471,649	388	404	16	\$16,000			\$5,487,649
Kuspuk	\$5,199,569	349	392	43	\$43,000			\$5,242,569
Lake & Peninsula	\$5,006,999	365	364	-1				\$5,006,999
Lower Kuskokwim	\$20,954,979	2,338	2,990	652	\$652,000			\$21,606,979
Lower Yukon	\$9,515,225	1,335	1,501	166	\$166,000			\$9,681,225
Northwest Arctic	\$13,197,994	1,480	1,511	31	\$31,000			\$13,228,994
Pribilof	\$1,339,757	158	163	5	\$5,000			\$1,344,757
Railbelt	\$3,362,937	345	356	11	\$11,000			\$3,373,937
Southeast Island	\$3,749,644	451	452	1	\$1,000			\$3,750,644
Southwest Region	\$5,333,605	490	490					\$5,333,605
Yukon Flats	\$5,620,321	372	389	17	\$17,000			\$5,637,321
Yukon Royukuk	\$5,498,314	567	559	-8				\$6,498,314
Subtotal (REAA'S)	\$119,698,487	13,344	14,395	1,051	\$1,080,000	.000000		\$120,778,487
Cent Corr Study	\$2,362,848	906	1,000	94	\$94,000			\$2,456,848
Total	\$466,869,386	100,235	105,568	5,333	\$5,417,000	6.669903	\$22,145,814	\$494,432,200

CSHB 309
17 April, 1985

IN YOUR FILE

Memo from staff
Illustration by Top Dog
Attachments showing funding results of each bill
A copy of the CS
A copy of the original bill
Letters of support supplied by Rep. Larson

TO: Members of the House HESS Committee
FROM: Deborah Niedermeyer, Committee Aide
DATE: 16 April, 1985
RE: CSHB 309, FY86 School Funding

Philosophy

Rather than listing funding levels in statute, CSHB 309 creates a school funding formula for FY85. The funding levels result from the formula are attached along with with funding levels which result from the original HB 309.

The formula

CSHB 309 goes through three steps to arrive at a funding level for each school district/REAA

- 1) Each district gets the FY85 funding level, even if the district lost students.
- 2) PLUS \$1000 per new student
- 3) PLUS a bonus for local effort above 3 mill equivalents

Figuring local effort

To figure local effort, add the total FY85 school funding and the amount it will cost to give each district \$1000 per new student. Subtract that sum from the cap set by the Finance Committee. There will be about \$22 million left.

Next, take each district which receives more from local effort than the equivalent of 3 mills of property tax for that district. Add together all the mills over three which are raised in communities statewide. NOTE: A MILL FROM SITKA IS WORTH A LOT LESS MONEY THAN A MILL FROM ANCHORAGE. THAT DOESN'T MATTER.

Now you have a number representing the total (over 3 mill) local effort mills raised in the state. (According the Community and Regional Affairs that number is about 6.7) Divide the local effort mills into the \$22 million you had left over from the first step. That is the local effort bonus. It comes to about \$3.3 million.

Each district which raises over 3 mills gets one local effort bonus for every mill over three.

EXAMPLE: Ketchikan raises about 5 mills for education. Ketchikan gets $5-3=2$ local effort bonuses. That comes to $2 \times \$3.3$ million or about \$6.6 million extra for local effort.

Data source

The attached figures were worked out by Legislative Finance using data provided by Community and Regional Affairs. Local districts may have more accurate and up-to-date figures.

CSHB309

STATE OF ALASKA-DOE
PUBLIC SCHOOL FOUNDATION PROGRAM

School District	Revised FY85 State Aid (1)	Revised FY 85 ADM (2)	Initial FY 86 ADM (3)	Col 2 - Col 1 (4)	Col.4 *\$1000 per ADM (5)	Local Contri. >3 mil (6)	Col.6 3320260.28 (7)	Col.1 +Col.5 +Col.7 (8)
Anchorage	\$128,472,650	37,325	39,063	1,738	\$1,738,000	.043369	\$143,996	\$130,354,646
Anchorage On Base	\$8,305,546	2,413	2,500	87	\$87,000			\$8,392,546
Bristol Bay	\$2,317,709	229	219	-10		.000000		\$2,317,709
Cordova	\$1,997,860	382	382			.719538	\$2,389,053	\$4,386,913
Craig	\$1,231,830	148	168	20	\$20,000	.000000		\$1,251,830
Dillingham	\$3,851,540	427	451	24	\$24,000	.000000		\$3,875,540
Fairbanks	\$39,744,796	10,361	10,796	435	\$435,000	1.462610	\$4,856,246	\$45,036,042
Fairbanks On Base	\$8,654,016	2,256	2,300	44	\$44,000			\$8,698,016
Fbnks Contract Fee	\$607,237							\$607,237
Galena	\$1,517,670	146	144	-2		.000000		\$1,517,670
Haines	\$2,514,219	381	368	-13		.000000		\$2,514,219
Hoonah	\$1,385,222	214	210	-4		.000000		\$1,385,222
Hydaburg	\$953,000	100	98	-2		.000000		\$953,000
Juneau	\$17,143,617	4,551	4,700	149	\$149,000	.000000		\$17,292,617
Kake	\$1,500,779	203	207	4	\$4,000	.000000		\$1,504,779
Renai	\$11,543,512	7,777	8,340	563	\$563,000	.000000		\$12,106,512
Ketchikan	\$8,448,650	2,390	2,406	16	\$16,000	2.260859	\$7,506,640	\$15,971,290
King Cove	\$1,116,489	109	106	-3		.000000		\$1,116,489
Klawock	\$1,203,384	156	156			.000000		\$1,203,384
Rodiak	\$12,791,628	2,241	2,250	9	\$9,000	.000000		\$12,800,628
Mat-Su	\$29,068,188	7,977	9,032	1,055	\$1,055,000	1.836161	\$6,096,532	\$36,219,720
Nenana	\$1,300,313	119	138	19	\$19,000	.000000		\$1,319,313
Nome	\$5,849,820	785	815	30	\$30,000	.000000		\$5,879,820
North Slope	\$10,326,030	1,079	1,091	12	\$12,000	.000000		\$10,338,030
Pelican	\$675,806	44	49	5	\$5,000	.000000		\$680,806
Petersburg	\$2,568,073	601	601			.000000		\$2,568,073
Seward Point	\$951,847	98	97	-1		.000000		\$951,847
Sitka	\$6,124,233	1,587	1,586	-1		.347366	\$1,153,346	\$7,277,579
Skagway	\$872,664	145	130	-15		.000000		\$872,664
St Mary's	\$1,709,840	110	111	1	\$1,000	.000000		\$1,710,840
Tanana	\$1,132,442	71	84	13	\$13,000	.000000		\$1,145,442
Onalaska	\$1,370,349	140	139	-1		.000000		\$1,370,349
Valdez	\$3,981,600	800	800			.000000		\$3,981,600
Wrangell	\$2,221,580	452	471	19	\$19,000	.000000		\$2,240,580
Yakutat	\$1,353,912	168	165	-3		.000000		\$1,353,912
Subtotal(c & b)	\$344,808,051	85,985	90,173	4,188	\$4,243,000	6.669903	\$22,145,814	\$371,196,865
Adak	\$2,460,227	577	575	-2				\$2,460,227
Alaska Gateway	\$3,805,198	490	493	3	\$3,000			\$3,808,198
Aleutian Region	\$1,798,167	99	118	19	\$19,000			\$1,817,180
Annette Island	\$1,421,568	383	383					\$1,421,568
Bering Strait	\$12,170,049	1,181	1,195	14	\$14,000			\$12,184,049
Chatham	\$2,269,074	314	310	-4				\$2,269,074
Chugach	\$1,270,249	112	133	21	\$21,000			\$1,291,249
Copper River	\$4,181,362	0	556	-14				\$4,181,362
Delta Greely	\$5,071,587	0	1,061	81	\$81,000			\$5,152,587
Iditarod	\$5,471,649	388	404	16	\$16,000			\$5,487,649
Kuspuk	\$5,199,569	349	392	43	\$43,000			\$5,242,569
Lake & Peninsula	\$5,006,999	365	364	-1				\$5,006,999
Lower Kuskokwim	\$20,954,979	2,338	2,990	652	\$652,000			\$21,606,979
Lower Yukon	\$9,515,225	1,335	1,501	166	\$166,000			\$9,681,225
Northwest Arctic	\$13,197,994	1,480	1,511	31	\$31,000			\$13,228,994
Pribilof	\$1,339,757	158	163	5	\$5,000			\$1,344,757
Railbelt	\$3,362,937	345	356	11	\$11,000			\$3,373,937
Southeast Island	\$3,749,644	451	452	1	\$1,000			\$3,750,644
Southwest Region	\$5,333,605	490	490					\$5,333,605
Yukon Flats	\$5,620,321	372	369	17	\$17,000			\$5,637,321
Yukon Royukuk	\$6,498,314	567	559	-8				\$6,498,314
Subtotal (REAA'S)	\$119,698,487	13,344	14,395	1,051	\$1,080,000	.000000		\$120,778,487
Cent Corr Study	\$2,362,848	906	1,000	94	\$94,000			\$2,456,848
Total	\$466,869,386	100,235	105,568	5,333	\$5,417,000	6.669903	\$22,145,814	\$494,432,200

STATE OF ALASKA-DOE
PUBLIC SCHOOL FOUNDATION PROGRAM

HB 309

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School District	Revised PY 85 ADM (1)	Initial FY 86 ADM (2)	Col 2 - Col 1 (3)	FY 85 Allot per ADM (4)	PY 85 Basic Entitlement (5)	FY86 ADM X FY85 Allot (6)	14.17.031d Adjust. (7)	Adjust FY 86 ADM X \$50 (8)	Adjust PL874 aid (9)	Est FY 86 State Aid (10)
Anchorage	37,325	39,063	1,738	\$3,442	\$128,472,650	\$134,454,846		\$1,953,150		\$136,407,996
Anchorage On Base	2,413	2,500	87	\$3,442	\$8,305,546	\$8,605,000		\$125,000		\$8,730,000
Bristol Bay	229	219	-10	\$10,121	\$2,317,709	\$2,216,499		\$10,950		\$2,227,449
Cordova	382	382		\$5,230	\$1,997,860	\$1,997,860		\$19,100		\$2,016,960
Craig	148	168	20	\$8,199	\$1,213,452	\$1,377,432		\$8,400		\$1,385,832
Dillingham	427	451	24	\$9,020	\$3,851,540	\$4,068,020		\$22,550		\$4,090,570
Fairbanks	10,361	10,796	435	\$3,836	\$39,744,796	\$41,413,456		\$539,800		\$41,953,256
Fairbanks On Base	2,256	2,300	44	\$3,836	\$8,654,016	\$8,822,800		\$115,000		\$8,937,800
Fbnks Contract Fee										
Galena	146	144	-2	\$10,395	\$1,517,670	\$1,496,880		\$7,200		\$1,504,080
Haines	381	368	-13	\$6,599	\$2,514,219	\$2,428,432		\$18,400		\$2,446,832
Hoonah	214	210	-4	\$6,473	\$1,385,222	\$1,359,330		\$10,500		\$1,369,830
Bydaburg	100	98	-2	\$9,530	\$353,000	\$333,940		\$4,900		\$338,840
Juneau	4,551	4,700	149	\$3,767	\$17,143,617	\$17,704,900		\$235,000		\$17,939,900
Rake	203	207	4	\$7,393	\$1,500,779	\$1,530,351		\$10,350		\$1,540,701
Kenai	7,777	8,340	563	\$4,056	\$31,543,512	\$33,827,040		\$417,000		\$34,244,040
Ketchikan	2,390	2,406	16	\$3,535	\$8,448,650	\$8,505,210		\$120,300		\$8,625,510
King Cove	109	106	-3	\$9,751	\$1,062,859	\$1,033,606	\$26,815	\$5,300		\$1,065,721
Klavock	156	156		\$7,714	\$1,203,384	\$1,203,384		\$7,800		\$1,211,184
Kodiak	2,241	2,250	9	\$5,708	\$12,791,628	\$12,843,000		\$112,500		\$12,955,500
Mat-Su	7,977	9,032	1,055	\$3,644	\$29,068,188	\$32,312,608		\$451,600		\$33,364,208
Nenana	119	138	19	\$10,927	\$1,300,317	\$1,507,926		\$6,900		\$1,514,826
Nome	785	815	30	\$7,452	\$5,849,826	\$6,073,380		\$40,750		\$6,114,130
North Slope	1,079	1,091	12	\$9,570	\$10,326,030	\$10,440,870		\$54,550		\$10,495,420
Pelican	44	49	5	\$12,936	\$569,184	\$633,864	\$71,081	\$2,450		\$707,395
Petersburg	601	601		\$4,446	\$2,672,046	\$2,672,046		\$30,050		\$2,702,096
Sand Point	98	97	-1	\$8,614	\$844,172	\$835,558	\$53,838	\$4,850		\$894,246
Sitka	1,587	1,586	-1	\$3,859	\$6,124,233	\$6,120,374		\$79,300		\$6,199,674
Skagway	145	130	-15	\$5,594	\$811,130	\$727,220		\$6,500		\$733,720
St Mary's	110	111	1	\$15,544	\$1,709,840	\$1,725,384		\$5,550		\$1,730,934
Tanana	71	84	13	\$13,895	\$986,545	\$1,167,180	\$72,949	\$4,200		\$1,244,329
Unalaska	140	139	-1	\$8,538	\$1,195,320	\$1,186,782	\$87,515	\$6,950		\$1,281,247
Valdez	800	800		\$4,977	\$3,981,600	\$3,981,600		\$40,000		\$4,021,600
Wrangell	452	471	19	\$4,915	\$2,221,580	\$2,314,965		\$23,550		\$2,338,515
Yakutat	168	165	-3	\$8,059	\$1,353,912	\$1,329,735		\$8,250		\$1,337,985
Subtotal(c & b)	85,985	90,173	4,188		\$343,636,022	\$359,451,478	\$312,198	\$4,508,650		\$364,272,326

49	Adak	577	575	-2	\$6,909	\$3,986,493	\$3,972,675	\$26,750	\$1,526,266	\$2,475,159	
50	Alaska Gateway	490	493	3	\$8,985	\$4,402,650	\$4,429,605	\$24,650	\$597,452	\$3,856,803	
51	Aleutian Region	99	118	19	\$17,341	\$1,716,759	\$2,046,238	\$55,900	\$217,700	\$2,033,869	
52	Annette Island	383	383		\$6,835	\$2,617,805	\$2,617,805	\$19,150	\$1,196,237	\$1,440,718	
53	Bering Strait	1,181	1,195	14	\$12,685	\$14,980,985	\$15,158,575	\$59,750	\$2,810,936	\$12,457,389	
54	Chatham	314	310	-4	\$9,029	\$2,835,106	\$2,798,990	\$15,500	\$566,032	\$2,248,458	
55	Chugach	112	133	21	\$12,228	\$1,369,536	\$1,626,324	\$6,650	\$99,287	\$1,533,687	
56	Copper River	570	556	-14	\$7,465	\$4,255,050	\$4,150,540	\$27,800	\$92,110	\$4,086,230	
57	Delta Greely	980	1,061	81	\$6,152	\$6,028,960	\$6,527,272	\$53,050	\$957,373	\$5,622,949	
58	Iditarod	388	404	16	\$15,571	\$6,041,548	\$6,290,684	\$20,200	\$569,899	\$5,740,985	
59	Kuspuk	349	392	43	\$17,031	\$5,943,819	\$6,676,152	\$19,600	\$744,250	\$5,951,502	
60	Lake & Peninsula	365	364	-1	\$16,095	\$5,874,675	\$5,858,580	\$18,200	\$667,676	\$5,009,104	
61	Lower Kuskokwim	2,338	2,990	652	\$11,474	\$26,826,212	\$34,307,260	\$149,500	\$5,871,233	\$28,585,527	
62	Lower Yukon	1,335	1,501	166	\$10,259	\$13,695,765	\$15,393,759	\$75,050	\$4,180,540	\$11,293,269	
63	Northwest Arctic	1,480	1,511	31	\$10,802	\$15,986,960	\$16,321,822	\$75,550	\$2,788,966	\$13,608,406	
64	Pribilof	158	163	5	\$11,934	\$1,885,572	\$1,945,242	\$0,150	\$545,815	\$1,407,577	
65	Railbelt	345	356	11	\$9,933	\$3,426,885	\$3,536,148	\$17,800	\$63,948	\$3,490,000	
66	Southeast Island	451	452	1	\$10,052	\$4,533,452	\$4,543,504	\$22,600	\$783,808	\$3,782,296	
67	Southwest Region	490	490		\$13,837	\$6,780,130	\$6,780,130	\$24,500	\$1,446,525	\$5,358,105	
68	Yukon Flats	372	389	17	\$16,118	\$5,995,896	\$6,269,902	\$19,450	\$375,575	\$5,913,777	
69	Yukon Koyukuk	567	559	-8	\$13,719	\$7,778,673	\$7,668,921	\$27,950	\$1,280,359	\$6,416,512	
70											
71	Subtotal (REAA'S)	13,344	14,395	1,051		\$146,962,931	\$158,925,128	\$199,431	\$719,750	\$27,581,987	\$132,262,322
72											
73	Cent Corr Study	906	1,000	94	\$2,608	\$2,362,848	\$2,608,000	\$50,000		\$2,658,000	
74											
75	Total	100,235	105,568	5,333		\$492,961,801	\$520,984,606	\$511,629	\$5,278,400	\$27,581,987	\$499,192,648

Original sponsor: Larson

1
2 IN THE HOUSE

BY THE HEALTH, EDUCATION AND
SOCIAL SERVICES COMMITTEE

3 CS FOR HOUSE BILL NO. 309 (HESS)

4 IN THE LEGISLATURE OF THE STATE OF ALASKA

5 FOURTEENTH LEGISLATURE - FIRST SESSION

6 A BILL

7 For an Act entitled: "An Act relating to state support for education; and
8 providing for an effective date."

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

10 * Section 1. The operation of AS 14.17.021(a), 14.17.022, 14.17.023,
11 14.17.031, 14.17.041, 14.17.051, 14.17.056, 14.17.080, 14.17.082, 14.17.-
12 160, 14.17.180, and 14.17.225(b) is suspended from July 1, 1985, through
13 June 30, 1986. During the period of suspension, funding for the basic
14 state aid and supplemental equalization aid that would have been provided
15 under AS 14.17.021(a), 14.17.022, and 14.17.023 shall be provided in accor-
16 dance with sec. 2 of this Act.

17 * Sec. 2. (a) For fiscal year 1986 the base amount of state aid for
18 each school district and for centralized correspondence study shall be the
19 same as the amount received in fiscal year 1985, regardless of the number
20 of students in average daily membership in fiscal year 1986. If the appro-
21 priations for state aid are insufficient to meet the allocations authorized
22 under this subsection for fiscal year 1986, the available funds shall be
23 distributed on a pro rata basis among school districts.

24 (b) After allocations are made under (a) of this section, remaining
25 appropriations for state aid shall be distributed at the rate of \$1,000 for
26 each student in average daily membership in fiscal year 1986 exceeding the
27 number of students in average daily membership in fiscal year 1985. If the
28 appropriations for state aid are insufficient to meet the allocations
29 authorized under this subsection for fiscal year 1986, the available funds
shall be distributed on a pro rata basis among school districts.

1
2 (c) If there are funds for state aid remaining after the allocations
3 under (a) and (b) of this section are made, those funds shall be distrib-
4 uted according to the following formula. The commissioner of education
5 shall

6 (1) determine the mill equivalent of each school district's
7 local appropriation for the operation of schools that exceeds the amount
8 that would be generated by a three-mill levy on the full and true value of
9 taxable real and personal property in the district, as determined under
10 AS 14.17.140;

11 (2) determine the total mill equivalent by adding the mill
12 equivalents determined under (1) of this subsection for each school
13 district;

14 (3) distribute to each school district a percentage of the total
15 amount of money available under this subsection equal to the school dis-
16 trict's percentage of the total mill equivalent determined under (2) of
17 this subsection.

18 (d) In (c) of this section, "local appropriation" means funds made
19 available by a school district for the operation of elementary or secondary
20 schools in a single fiscal year, but does not include federal money
21 received under 20 U.S.C. 236 - 244 (P.L. 81-874) or money appropriated for
22 the retirement of school construction debt.

23 * Sec. 3. This Act takes effect July 1, 1985.
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