

HB

215

FISCAL NOTE

REQUEST:

Revision Date: _____
Title: An Act Imposing a School Tax
Sponsor: Swackhammer
Requestor: _____

Agency Affected: Revenue
BRU: Income & Excise Audit
Components: Operating

EXPENDITURES/REVENUES: (Thousands of Dollars)

| | FY 90 | FY 91 | FY 92 | FY 93 | FY 94 | FY 95 |
|------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| OPERATING | | | | | | |
| PERSONAL SERVICES | 349.0 | 349.0 | 349.0 | 349.0 | 349.0 | 349.0 |
| TRAVEL | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 |
| CONTRACTUAL | 52.0 | 52.0 | 52.0 | 52.0 | 52.0 | 52.0 |
| SUPPLIES | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| EQUIPMENT | 65.0 | 0 | 0 | 0 | 0 | 0 |
| LANDS & STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 |
| GRANTS, CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 516.0 | 451.0 | 451.0 | 451.0 | 451.0 | 451.0 |
| CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | 8700.0 | 17400.0 | 17400.0 | 17400.0 | 17400.0 | 17400.0 |

FUNDING: (Thousands of Dollars)

| | | | | | | |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| GENERAL FUND | 516.0 | 451.0 | 451.0 | 451.0 | 451.0 | 451.0 |
| FEDERAL FUNDS | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 516.0 | 451.0 | 451.0 | 451.0 | 451.0 | 451.0 |

POSITIONS:

| | | | | | | |
|-----------|---|---|---|---|---|---|
| FULL-TIME | 9 | 9 | 9 | 9 | 9 | 9 |
| PART-TIME | 0 | 0 | 0 | 0 | 0 | 0 |
| TEMPORARY | 0 | 0 | 0 | 0 | 0 | 0 |

ANALYSIS: (Attach a separate page if necessary)

See attached page.

Prepared By: Steven E. Kettel
Division: Income and Excise Audit

Phone: (907) 465-2320

Date: March 29, 1989

Approved by Commissioner: Hugh Malone
Agency: Department of Revenue

Date: March 29, 1989

Distribution (by preparer):

Legislative Finance
Legislative Sponsor
Requestor
Office of Management and Budget
Impacted Agency(ies)

HR 215

Prepared by Steven E. Kettel
March 29, 1989

ANALYSIS

1. The starting point for these estimates is the number of workers, resident and nonresident, working in Alaska in 1987. The source of these figures is an Alaska Department of Labor publication, Nonresidents Working in Alaska in 1987.
2. Estimates were adjusted by the inclusion of several groups not covered in the above report. These groups are federal employees and seafood harvesting employees. No reliable estimates for another group, the self-employed, were available and potential tax collections from that group are not included in the revenue estimates.
3. Figures were reduced for the number of workers in 1987 who were less than 19 years of age. No data was available on workers earning less than \$200 annually. It is probable that this group is relatively small in number and their inclusion would not significantly influence the estimates.
4. The analysis assumes that employment levels for the next several years will approximate those of 1987.

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: Imposing a school tax
 Sponsor: Swackhammer
 Requestor: House HESS
 Agency Affected: Education
 BRU: K-12 Support
 Components: Foundation

EXPENDITURES/REVENUES: (Thousands of Dollars)

| OPERATING | FY 89 | FY 90 | FY 91 | FY 92 | FY 93 | FY 94 |
|------------------------|-------|-------|-------|-------|-------|-------|
| PERSONAL SERVICES | | | | | | |
| TRAVEL | | | | | | |
| CONTRACTUAL | | | | | | |
| SUPPLIES | | | | | | |
| EQUIPMENT | | | | | | |
| LAND & STRUCTURES | | | | | | |
| GRANTS, CLAIMS | | | | | | |
| MISCELLANEOUS | | | | | | |
| TOTAL OPERATING | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL | | | | | | |
| REVENUE | | | | | | |

FUNDING: (Thousands of Dollars)

| | | | | | | |
|---------------|---|---|---|---|---|---|
| GENERAL FUND | 0 | 0 | 0 | 0 | 0 | 0 |
| FEDERAL FUNDS | | | | | | |
| OTHER | | | | | | |
| TOTAL | | | | | | |

POSITIONS:

| | | | | | | |
|-----------|--|--|--|--|--|--|
| FULL-TIME | | | | | | |
| PART-TIME | | | | | | |
| TEMPORARY | | | | | | |

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Mary Hakala Phone: 465-2800
 Division: Commissioner's Office Date: 3/28/89
 Approved by Commissioner: William G. Demmert Date: 3/28/89
 Agency: Education

Distribution (by preparer):
 Legislative Finance
 Legislative Sponsor
 Requestor
 Office of Management and Budget
 Impacted Agency(ies)

REPRESENTATIVE
C.E. "SWACK" SWACKHAMMER

Alaska State Legislature



House of Representatives

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SECTIONAL ANALYSIS FOR HOUSE BILL 215

Section 1. Findings and purpose section.

(a) Under constitutional mandate, (Article VII, sec. 1), the legislature is required to establish and maintain a system of public schools. This constitutional duty requires that public schools receive additional maintenance and repair work which is not being accomplished by existing funding levels.

(b) The purpose of this act is to provide additional state funds to make urgent health and safety related repairs to the state's public schools.

Section 2. Amends AS 43 by adding a new chapter.

AS 43.45.011. A school tax of \$50 is imposed upon each person 19 years of age and older and employed. A person who earns less than \$200 in a calendar year is exempt from the tax.

AS 43.45.021. The imposed tax will be paid before April 16 of the calendar year following the year it is imposed. An employer will deduct the tax from an employee's salary upon the first payroll after March 1 or on the first payroll after employment. A deduction may not be made in the salary or compensation of a person who is casually employed until the amount earned exceeds \$200 or if the employee provides proof a deduction has already been paid through previous employment.

AS 43.45.031. An employer who is withholding a school tax shall furnish to the employee, upon request, a record of the amount of tax withheld. The department will provide a form for that purpose.

AS 43.45.041. The Commissioner of Administration will separately account for money collected that the department deposits in the general fund. The legislature may use the estimated account balance to make appropriations for school construction grants.

Section 3. Effective date of the bill is January 1, 1990.



ALASKA STATE LEGISLATURE
HOUSE OF REPRESENTATIVES
RESEARCH AGENCY

P. O. Box 7, State Capitol
Juneau, Alaska 99811-3100
Mail Stop 3100
(907) 465-3991

January 24, 1989

MEMORANDUM

TO: Representative C. E. Swackhammer

FROM: Gretchen Keiser *G. Keiser*
Legislative Analyst

RE: State School Tax
Research Request 89.132

You asked us to provide information regarding a proposed state school tax of \$50 to be paid annually by all employed persons in Alaska, including the self-employed and nonresidents. Individuals would be allowed a tax credit toward school tax liability for paying municipal/borough property taxes earmarked for support of local schools. Specifically, you asked us to

- estimate the potential revenues and administrative costs of a school tax, and
- discuss the credit for local property taxpayers in the near and long term in relation to the schedule of municipal school debt retirement.

POTENTIAL REVENUES AND ADMINISTRATIVE COSTS OF A STATE SCHOOL TAX

Available data indicate that 290,340 Alaskans and 67,309 nonresidents were employed in Alaska in 1986.¹ According to federal income tax records maintained by the Alaska Department of Revenue, 222,941 tax returns were filed by Alaskans in 1986. Of those filing, about 142,200 taxpayers itemized deductions, with mortgage interest payments being the most likely reason for itemizing deductions.² Using this estimate of taxpayers who itemized as a

¹These employment figures include all resident and nonresident employees reported in Nonresidents Working in Alaska in 1986, Alaska Department of Labor, January, 1988; and 1986 seafood harvesting employment data computed from information supplied by the Commercial Fisheries Entry Commission.

²Mary Ellen Frank, Research Section, Alaska Department of Revenue, personal communication, January 13, 1989. The figure includes 44,481 individuals, 96,412 married persons (filing 48,206 joint returns), 31 married persons (filing separate returns), and 1,277 persons as head of households.

proxy for those paying local property taxes (and assuming that property owners pay at least \$50 in local property taxes to support schools), I estimate the revenue potential of a state school tax as follows:³

Residents

| | |
|---|---------------------|
| • Tax Levy (290,340 employees x \$50 tax) | \$14,517,000 |
| Property Tax Credit (142,201 taxpayers x \$50 credit) | - 7,110,000 |
| Estimated Gross Tax Revenues | <u>\$ 7,406,950</u> |
| Percent of Total | 69% |

Nonresidents

| | |
|--|--------------|
| • Estimated Gross Tax Revenues (67,309 employees x \$50 tax) | \$ 3,365,450 |
| Percent of Total | 31% |

Net State Revenues

| | |
|---|---------------------|
| • Estimated Gross Tax Revenues | \$10,772,400 |
| Estimated Administrative Costs ⁴ | 100,000 |
| Net Tax Revenues | <u>\$10,672,400</u> |

STATE SCHOOL TAX AND MUNICIPAL SCHOOL DEBT RETIREMENT

You asked for a discussion of how the property tax credit allowed under the proposed school tax would be affected as municipal school debt is retired. The credit would apply only to the extent that property owners continue to pay taxes in support of local schools. As municipalities retire their existing school construction debt, it is unlikely that mill levies for school support would decline and enough to eliminate the value of the credits applied to the state school tax.

³This assumption probably overestimates the number of property taxpayers eligible for the school tax exemption. Alaska Taxable 1987 reports relatively low mill levies for educational support in Cordova (0.2397 mill), Pelican (0.26), and Wrangell (0.45), and individual property taxpayers might not pay \$50 in school property taxes.

⁴Steve Kettel, Director, Income and Excise Tax Division, Alaska Department of Revenue, personal communication, January 13, 1989. This rough estimate assumes that employers would be responsible for withholding the \$50 school tax and submitting the tax receipts with currently required quarterly reports.

According to Department of Education (DOE) records, total annual debt service (i.e., principal and interest payments) for existing school debt statewide will decline from about \$130 million in FY 89 to less than half--about \$46 million--by FY 97 (Attachment A). However, the specific timeframe for decline in the annual debt service varies among individual school districts. Several districts, including Anchorage, Fairbanks, Juneau, Kenai Peninsula, Ketchikan, Mat-Su, Petersburg, and Valdez, will experience only slight declines in debt service obligations in the immediate future but significant decreases sometime during the 1993 - 1997 period.⁵ A few districts--Kodiak Island, North Slope, and Sitka--will see a decrease in annual debt service sooner. The remaining districts--Bristol Bay, Haines, Nome, Unalaska and Wrangell--will experience little decline in annual payments until the debt is retired from three to 16 years in the future. In most cases, existing school debt is retired by 2003. In summary, the retirement schedule for existing school debt in most districts suggests that the need for municipal support through property taxation should decrease by the mid-1990s.

However, the six-year capital improvement plans submitted to the Department of Education by Alaska's school districts indicate that there is considerable need for additional expenditures for public schools between FY 90 and FY 95 (Attachment C). Identified capital improvements by municipal school districts for the top priorities of 1) health/life safety, 2) unhoused students (i.e., school space), and 3) protection of structure were as follows:

| ---Municipal School Districts Capital Improvement Plans (in millions)--- | | | | | | |
|--|--------|--------|--------|--------|--------|---------|
| FY90 | FY91 | FY92 | FY93 | FY94 | FY95 | Total |
| \$33.0 | \$20.4 | \$14.4 | \$50.3 | \$32.5 | \$62.4 | \$217.4 |

Given state revenue projections, it is unlikely that the state will be able to fund these priority capital improvements, and likely that school districts will seek local support--through the capital budget or bond issuance. Funding under a local capital improvements budget or bond issue translates into a tax burden likely to fall primarily on property taxpayers.

In addition, state revenue projections suggest that state general fund support for the operation of public schools through the foundation program is unlikely to increase--and may decline--in the future. As student population grows and education costs increase, the primary source of additional operational support will undoubtedly be local governments. Absent significant increases in local sales tax revenues, the municipalities will rely on property tax revenues to pay the school bills.

⁵Although annual interest payments will decline in the future, a number of school districts will experience increases in principal payments during the next few years. Terms and conditions of school bonds vary considerably, but several districts have larger principal payments coming due on specific bonds in the future. Attachment B provides DOE summary tables of annual principal and interest payments for Alaska's schools.

Representative Swackhammer
January 24, 1989
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In summary, although existing school debt will decline significantly by the mid-1990s, the likelihood of new local school bonds or capital appropriations to finance capital improvements and the need for additional local support of school operations suggest that local property taxes paid for education will not decline in most communities. Thus, local property taxpayers would continue to benefit from the credit toward a state school tax. Property owners would support the schools locally through their property taxes, whereas other Alaska and nonresident workers would provide some school support through their annual \$50 tax under your state school tax proposal.

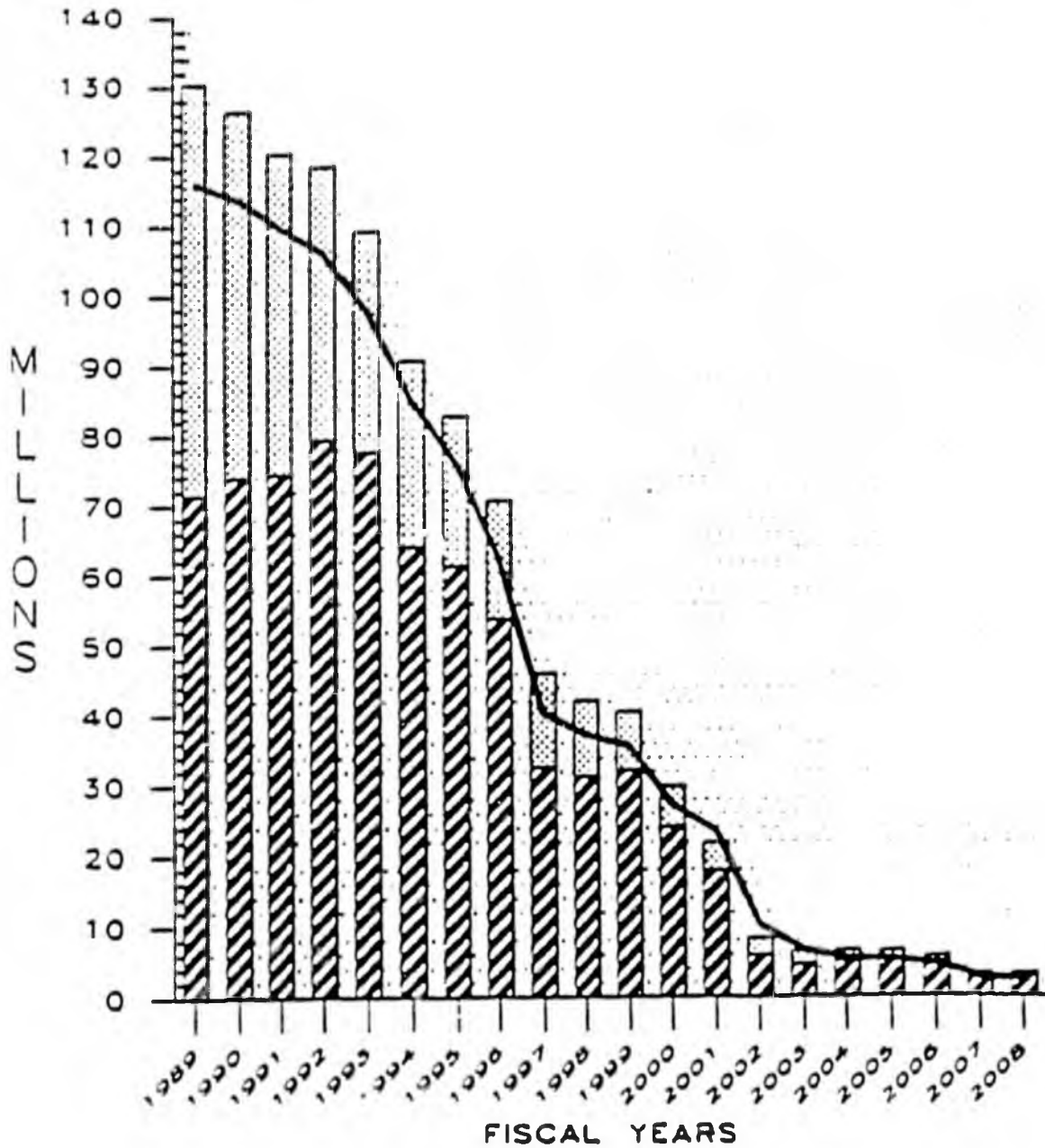
Please call me if you have any questions.

Attachments

ATTACHMENT A

Debt Reimbursement for School Construction

DEBT RETIREMENT FOR SCHOOL CONSTRUCTION TOTAL PRINCIPAL AND INTEREST WITH STATE LIABILITY PER AS 14.11.100



 PRINCIPAL
 INTEREST

 STATE LIABILITY

DOE 10/28/88

ATTACHMENT B

Outstanding Principal & Interest Payments for School Construction Debt

DEPARTMENT OF EDUCATION
 STATEWIDE SUMMARY SHEET (FOR RETIREMENTS)
 WITH OUTSTANDING PRINCIPAL
 UPDATED 10/24/88

| DISTRICT PAYMENT YEAR | AVERAGE TOTAL PRINCIPAL | BRISTOL BAY TOTAL PRINCIPAL | FAIRBANKS TOTAL PRINCIPAL | HAINES TOTAL PRINCIPAL | JUNEAU TOTAL PRINCIPAL | KENAI TOTAL PRINCIPAL | KETCHIKAN TOTAL PRINCIPAL | KOOTENAI TOTAL PRINCIPAL | MAT-SU TOTAL PRINCIPAL | MUPH TOTAL PRINCIPAL | NORTH SLOPE TOTAL PRINCIPAL | PETERSBURG TOTAL PRINCIPAL | SITKA TOTAL PRINCIPAL | UNALASKA TOTAL PRINCIPAL | VALDEZ TOTAL PRINCIPAL | WRANGELL TOTAL PRINCIPAL | TOTAL OUTSTANDING PRINCIPAL | DISTRICT PAYMENT YEAR |
|-----------------------------|-------------------------------|-----------------------------------|---------------------------------|------------------------------|------------------------------|-----------------------------|---------------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------------|----------------------------------|-----------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|-----------------------------|
| 1989 | 813,855,000 | 8170,000 | 87,698,400 | 870,000 | 84,388,573 | 816,150,000 | 81,850,000 | 83,765,000 | 813,505,000 | 8670,000 | 87,000,000 | 8455,000 | 81,844,355 | 840,000 | 81,750,000 | 8260,000 | 871,451,328 | 1989 |
| 1990 | 814,820,000 | 8185,000 | 86,198,400 | 875,000 | 84,818,424 | 815,485,000 | 82,020,000 | 83,970,000 | 814,680,000 | 8670,000 | 86,700,000 | 8355,000 | 81,859,194 | 840,000 | 81,770,000 | 8275,000 | 873,921,018 | 1990 |
| 1991 | 815,860,000 | 8195,000 | 86,536,400 | 880,000 | 85,236,540 | 817,095,000 | 82,195,000 | 82,380,000 | 815,810,000 | 8670,000 | 84,000,000 | 8370,000 | 81,831,452 | 845,000 | 81,895,000 | 8300,000 | 874,499,392 | 1991 |
| 1992 | 817,000,000 | 8210,000 | 87,098,400 | 885,000 | 85,668,902 | 819,010,000 | 82,400,000 | 81,895,000 | 816,760,000 | 8670,000 | 84,000,000 | 8385,000 | 81,661,290 | 850,000 | 81,910,000 | 8335,000 | 879,538,592 | 1992 |
| 1993 | 817,810,000 | 8225,000 | 87,573,400 | | 83,808,902 | 820,605,000 | 82,610,000 | 81,960,000 | 817,945,000 | 8670,000 | | 8400,000 | 81,668,548 | 850,000 | 82,035,000 | 8365,000 | 877,725,850 | 1993 |
| 1994 | 819,180,000 | 8240,000 | 88,098,400 | | 8570,519 | 810,635,000 | 82,845,000 | 81,680,000 | 816,140,000 | 8670,000 | | 8420,000 | 81,673,387 | 855,000 | 81,460,000 | 8400,000 | 864,067,306 | 1994 |
| 1995 | 820,665,000 | 8260,000 | 87,098,400 | | 8567,466 | 818,650,000 | 8410,000 | 81,735,000 | 817,310,000 | 8670,000 | | 8435,000 | 81,550,000 | 860,000 | 81,495,000 | 8435,000 | 861,340,866 | 1995 |
| 1996 | 822,750,000 | 8275,000 | 84,723,400 | | 8622,466 | 816,205,000 | 8200,000 | 81,795,000 | 812,350,000 | 8670,000 | | 8455,000 | 81,600,000 | 865,000 | 81,620,000 | 8475,000 | 853,785,866 | 1996 |
| 1997 | 811,520,000 | 8300,000 | 85,023,400 | | 8685,587 | 816,700,000 | | 81,860,000 | 84,010,000 | | | 8185,000 | | 870,000 | 81,760,000 | 8525,000 | 832,638,982 | 1997 |
| 1998 | 811,365,000 | 8320,000 | 84,675,000 | | 8745,582 | 817,215,000 | | 81925,000 | 83,755,000 | | | 8185,000 | | 875,000 | 81,535,000 | 8575,000 | 831,600,582 | 1998 |
| 1999 | 812,140,000 | 8340,000 | 85,075,000 | | 848,698 | 817,840,000 | | 81,000,000 | 83,465,000 | | | | | 885,000 | 81,640,000 | 8630,000 | 832,263,698 | 1999 |
| 2000 | 84,800,000 | 8365,000 | 85,550,000 | | 848,698 | 818,490,000 | | 81,080,000 | 81,520,000 | | | | | 890,000 | 81,650,000 | 8550,000 | 824,144,698 | 2000 |
| 2001 | 82,000,000 | | 83,125,000 | | 848,698 | 819,200,000 | | 81,165,000 | 81,640,000 | | | | | 895,000 | | 8605,000 | 817,878,698 | 2001 |
| 2002 | | | 83,400,000 | | 856,815 | | | | 81,780,000 | | | | | | | 8670,000 | 83,906,815 | 2002 |
| 2003 | | | 83,675,000 | | 864,931 | | | | | | | | | | | 8740,000 | 84,479,931 | 2003 |
| 2004 | | | 84,025,000 | | 864,931 | | | | | | | | | | | 8815,000 | 84,904,931 | 2004 |
| 2005 | | | 84,375,000 | | 873,048 | | | | | | | | | | | 8780,000 | 85,228,048 | 2005 |
| 2006 | | | 84,750,000 | | 881,164 | | | | | | | | | | | | 84,831,164 | 2006 |
| 2007 | | | 82,800,000 | | | | | | | | | | | | | | 82,800,000 | 2007 |
| 2008 | | | 83,050,000 | | | | | | | | | | | | | | 83,050,000 | 2008 |
| 2009 | | | | | | | | | | | | | | | | | 80 | 2009 |
| 2010 | | | | | | | | | | | | | | | | | 80 | 2010 |
| 2011 | | | | | | | | | | | | | | | | | 80 | 2011 |
| 2012 | | | | | | | | | | | | | | | | | 80 | 2012 |
| 2013 | | | | | | | | | | | | | | | | | 80 | 2013 |
| 2014 | | | | | | | | | | | | | | | | | 80 | 2014 |
| 2015 | | | | | | | | | | | | | | | | | 80 | 2015 |
| 2016 | | | | | | | | | | | | | | | | | 80 | 2016 |
| 2017 | | | | | | | | | | | | | | | | | 80 | 2017 |
| 2018 | | | | | | | | | | | | | | | | | 80 | 2018 |
| 2019 | | | | | | | | | | | | | | | | | 80 | 2019 |
| TOTAL | 8183,945,000 | 83,085,000 | 8104,548,400 | 8310,000 | 827,599,939 | 8151,310,000 | 814,550,000 | 825,210,000 | 8140,670,000 | 85,340,000 | 821,700,000 | 83,625,000 | 813,488,276 | 8870,000 | 820,520,000 | 88,735,000 | 825,656,769 | |

DEPARTMENT OF EDUCATION
 STATE PRIMARY SHEET II (CB) RETIREMENT
 WITH OUTSTANDING INTEREST
 (REVISED 10/24/88)

| DISTRICT PAYMENT YEAR | ANCHORAGE TOTAL INTEREST | BRISTOL BAY TOTAL INTEREST | FAIRBANKS TOTAL INTEREST | IMMERS TOTAL INTEREST | JUNEAU TOTAL INTEREST | KENAI TOTAL INTEREST | KETCHIKAN TOTAL INTEREST | KODIAK TOTAL INTEREST | MAT-SU TOTAL INTEREST | NIPE TOTAL INTEREST | NORTH SCOPE TOTAL INTEREST | PETERSBURG TOTAL INTEREST | SITKA TOTAL INTEREST | UNALASKA TOTAL INTEREST | VALDEZ TOTAL INTEREST | WRANGELL TOTAL INTEREST | TOTAL OUTSTANDING INTEREST | DISTRICT PAYMENT YEAR |
|-----------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|-----------------------------|---------------------------|----------------------------------|---------------------------------|----------------------------|-------------------------------|-----------------------------|-------------------------------|----------------------------------|-----------------------------|
| 1989 | 813,157,131 | 8266,800 | 19,340,351 | 820,853 | 82,495,290 | 812,807,785 | 81,218,668 | 81,807,007 | 810,829,193 | 8368,835 | 82,964,900 | 8313,695 | 81,015,538 | 863,290 | 81,465,075 | 8845,392 | 858,960,802 | 1989 |
| 1990 | 812,291,210 | 8223,200 | 18,585,705 | 816,163 | 82,048,265 | 811,490,800 | 81,046,113 | 81,559,505 | 89,527,929 | 8303,510 | 82,049,900 | 8278,370 | 8873,443 | 859,690 | 81,354,751 | 8817,692 | 852,536,546 | 1990 |
| 1991 | 811,247,864 | 8218,400 | 17,924,059 | 811,138 | 81,615,708 | 89,902,690 | 8879,718 | 81,281,555 | 88,417,286 | 8263,980 | 81,160,000 | 8265,208 | 8731,128 | 856,248 | 81,242,612 | 8782,432 | 845,980,026 | 1991 |
| 1992 | 810,105,643 | 8202,800 | 17,240,338 | 85,738 | 81,136,626 | 87,989,010 | 8696,083 | 81,128,093 | 87,221,234 | 8223,110 | 8540,000 | 8212,602 | 8596,840 | 852,280 | 81,127,501 | 8750,678 | 839,229,076 | 1992 |
| 1993 | 88,915,211 | 8186,000 | 16,501,671 | | 8623,384 | 86,395,723 | 8493,255 | 8980,073 | 84,922,913 | 8180,230 | | 8178,520 | 8466,274 | 849,093 | 81,007,413 | 8723,344 | 831,623,054 | 1993 |
| 1994 | 87,507,671 | 8168,000 | 15,710,958 | | 8323,663 | 85,129,375 | 8269,734 | 8838,803 | 84,511,948 | 8136,010 | | 8142,740 | 8335,280 | 845,140 | 8887,388 | 8685,988 | 826,692,518 | 1994 |
| 1995 | 85,945,438 | 8148,800 | 14,873,945 | | 8275,182 | 84,354,620 | 821,788 | 8704,481 | 83,248,680 | 891,120 | | 8105,230 | 8204,000 | 840,725 | 8797,038 | 8647,813 | 821,460,860 | 1995 |
| 1996 | 84,286,925 | 8128,000 | 14,324,007 | | 8224,272 | 83,269,870 | 85,000 | 8564,200 | 82,019,780 | 845,560 | | 886,115 | 880,000 | 835,800 | 8705,088 | 8608,120 | 816,862,737 | 1996 |
| 1997 | 83,086,680 | 8106,000 | 13,892,444 | | 8168,068 | 83,273,470 | | 8418,000 | 81,262,695 | | | 837,000 | | 830,400 | 8602,063 | 8567,495 | 813,424,315 | 1997 |
| 1998 | 82,257,330 | 882,000 | 13,456,550 | | 8106,568 | 82,730,770 | | 8296,600 | 8990,770 | | | | 818,500 | 824,600 | 8316,075 | 8519,267 | 810,299,030 | 1998 |
| 1999 | 81,425,961 | 856,400 | 13,007,925 | | 839,326 | 82,136,680 | | 8219,600 | 8725,140 | | | | | 818,200 | 8195,000 | 8473,142 | 88,297,372 | 1999 |
| 2000 | 8511,000 | 829,200 | 12,592,675 | | 835,185 | 81,485,960 | | 8136,400 | 8469,300 | | | | | 811,200 | 868,625 | 8409,106 | 85,768,651 | 2000 |
| 2001 | 8274,800 | | 12,152,675 | | 831,045 | 8772,800 | | 846,600 | 8324,900 | | | | | 83,800 | | 8350,740 | 83,917,310 | 2001 |
| 2002 | | | 11,906,775 | | 826,561 | | | | 8162,100 | | | | | | | 8279,500 | 82,381,936 | 2002 |
| 2003 | | | 11,659,500 | | 821,387 | | | | | | | | | | | 8214,900 | 81,895,787 | 2003 |
| 2004 | | | 11,390,550 | | 815,868 | | | | | | | | | | | 8131,450 | 81,537,868 | 2004 |
| 2005 | | | 11,096,000 | | 810,003 | | | | | | | | | | | 852,375 | 81,159,178 | 2005 |
| 2006 | | | 1773,875 | | 83,449 | | | | | | | | | | | | 8772,324 | 2006 |
| 2007 | | | 1424,125 | | | | | | | | | | | | | | 8424,125 | 2007 |
| 2008 | | | 1221,125 | | | | | | | | | | | | | | 8221,125 | 2008 |
| 2009 | | | | | | | | | | | | | | | | | 80 | 2009 |
| 2010 | | | | | | | | | | | | | | | | | 80 | 2010 |
| 2011 | | | | | | | | | | | | | | | | | 80 | 2011 |
| 2012 | | | | | | | | | | | | | | | | | 80 | 2012 |
| 2013 | | | | | | | | | | | | | | | | | 80 | 2013 |
| 2014 | | | | | | | | | | | | | | | | | 80 | 2014 |
| 2015 | | | | | | | | | | | | | | | | | 80 | 2015 |
| 2016 | | | | | | | | | | | | | | | | | 80 | 2016 |
| 2017 | | | | | | | | | | | | | | | | | 80 | 2017 |
| 2018 | | | | | | | | | | | | | | | | | 80 | 2018 |
| 2019 | | | | | | | | | | | | | | | | | 80 | 2019 |
| TOTAL | 880,992,863 | 81,805,600 | 177,065,153 | 853,892 | 89,199,948 | 172,239,553 | 84,630,159 | 89,980,917 | 854,641,068 | 81,612,355 | 86,714,800 | 81,548,000 | 84,502,503 | 8490,966 | 89,770,625 | 88,860,234 | 8343,958,636 | |

ATTACHMENT C

Alaska School Districts' Six-Year Capital Improvement Plans

ALASKA SCHOOL DISTRICTS CAPITAL IMPROVEMENT PLANNING
SIX-YEAR CAPITAL IMPROVEMENT PLANS SUBMITTED AUGUST 1, 1988
 (cost in thousands)

| <u>Priority Type</u> | <u>FY90</u> | <u>FY91</u> | <u>FY92</u> | <u>FY93</u> | <u>FY94</u> | <u>FY95</u> | <u>TOTALS</u> |
|----------------------|------------------|------------------|------------------|------------------|-----------------|------------------|--------------------|
| R 1 | 18,451.7 | 1,500.0 | 1,500.0 | 1,500.0 | 1,640.0 | 1,500.0 | 26,091.7 |
| M 1 | 17,917.1 | 2,000.0 | 2,077.3 | 2,000.0 | 2,000.0 | 2,000.0 | 27,994.4 |
| R 2 | 16,150.7 | 9,820.0 | 4,285.0 | 1,562.0 | 0.0 | 1,384.0 | 33,201.7 |
| M 2 | 15,095.4 | 2,000.0 | 12,000.0 | 48,371.0 | 26,076.5 | 60,307.0 | 163,849.9 |
| R 3 | 3,805.2 | 622.0 | 100.0 | 100.0 | 2,100.0 | 256.0 | 6,983.2 |
| M 3 | 4,219.3 | 16,460.0 | 350.0 | 0.0 | 4,485.0 | 135.0 | 25,649.3 |
| Sub Total | 75,639.4 | 32,402.0 | 20,312.3 | 53,533.0 | 36,301.5 | 65,582.0 | 283,770.2 |
| R 4 | 13,550.0 | 486.0 | 3,465.0 | 8,115.4 | 5,785.0 | 4,551.0 | 35,952.4 |
| M 4 | 55,772.0 | 9,940.2 | 13,890.2 | 9,870.2 | 590.0 | 90.0 | 90,152.6 |
| R 5 | 9,133.3 | 3,922.0 | 1,195.0 | 230.0 | 0.0 | 0.0 | 14,480.3 |
| M 5 | 46,753.4 | 7,816.9 | 6,752.5 | 2,345.0 | 460.0 | 0.0 | 64,127.8 |
| Sub Total | 200,848.1 | 54,567.1 | 45,615.0 | 74,093.6 | 43,136.5 | 70,223.0 | 488,483.3 |
| R 6 | 36,010.3 | 13,905.1 | 15,751.0 | 10,668.0 | 6,345.7 | 1,736.6 | 84,416.7 |
| M 6 | 135,389.9 | 66,416.7 | 80,663.0 | 23,482.6 | 19,580.0 | 18,065.0 | 343,597.2 |
| R 7 | 1,450.0 | 75.0 | 2,365.0 | 730.0 | 960.0 | 364.0 | 5,944.0 |
| M 7 | 27,880.6 | 18,160.0 | 10,502.0 | 2,211.0 | 24,370.6 | 31,467.0 | 114,591.2 |
| R Total | 98,551.2 | 30,330.1 | 28,661.0 | 22,905.4 | 16,830.7 | 9,791.6 | 207,070.0 |
| M Total | 303,027.7 | 122,793.8 | 126,235.0 | 88,279.8 | 77,562.1 | 112,064.0 | 829,962.4 |
| TOTAL | 401,578.9 | 153,123.9 | 154,896.0 | 111,185.2 | 94,392.8 | 121,855.6 | 1,037,032.4 |

R = Regional Education Attendance Area School District (REAA)
 M = Municipal School District

Priority Types: 1 = Health/Life Safety, 2 = Unhoused Students, 3 = Protection of Structure, 4 = Operating Cost Savings, 5 = Code Upgrade, 6 = Functional Upgrade, 7 = Other, any situation not covered by categories 1 thru 6.



NEA-ALASKA

AFFILIATED WITH THE NATIONAL EDUCATION ASSOCIATION

ANCHORAGE REGIONAL OFFICE

1411 W 33RD AVENUE
ANCHORAGE, ALASKA 99503
(907) 274-0536

JUNEAU OFFICE

105 MUNICIPAL WAY, SUITE 302
JUNEAU, ALASKA 99801
(907) 586-3090

FAIRBANKS REGIONAL OFFICE

2118 CUSHMAN STREET
FAIRBANKS, ALASKA 99701
(907) 456-4435

March 27, 1989

To: Representative Johnny Ellis, Chair
Members, House HESS Committee

Re: House Bill No. 215: "An Act imposing a
school tax; and providing for an effective
date."

NEA-Alaska supports the concept of HB 215 and encourages your favorable consideration.

Public education in Alaska has been significantly underfunded in recent years at both the state and local levels.

It is essential that sources of funding be established to provide for essential maintenance and repairs so that these costs will not have to come from the operating funds needed for basic programs and services for students.

It is reasonable for the State to expect its citizens to share in the cost of providing its most essential service, public education.

Thank you for your consideration of our position.

Respectfully submitted,

Bob Manners
Executive Secretary

Judy Salo
President

cc: Representative Swackhammer



KODIAK ISLAND BOROUGH SCHOOL DISTRICT

722 Mill Bay Road
Kodiak Alaska 99615
(907) 486-3131
March 29, 1989

REC'D APR 03 1989

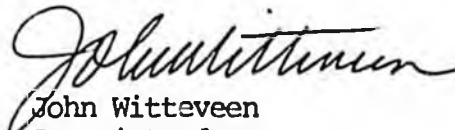
Representative Johnny Ellis
Alaska State Legislature
P.O. Box V
Juneau, Alaska 99811

Dear Representative Ellis:

At its regular meeting on March 27, 1989, the Kodiak Island Borough School District Board of Education adopted the attached Resolution No. 889-8 supporting a school tax. At the March 18 budget workshop in Kodiak sponsored by the Governor's office, the people in attendance said they would be willing to pay taxes to support schools.

Please consider this resolution in your deliberations.

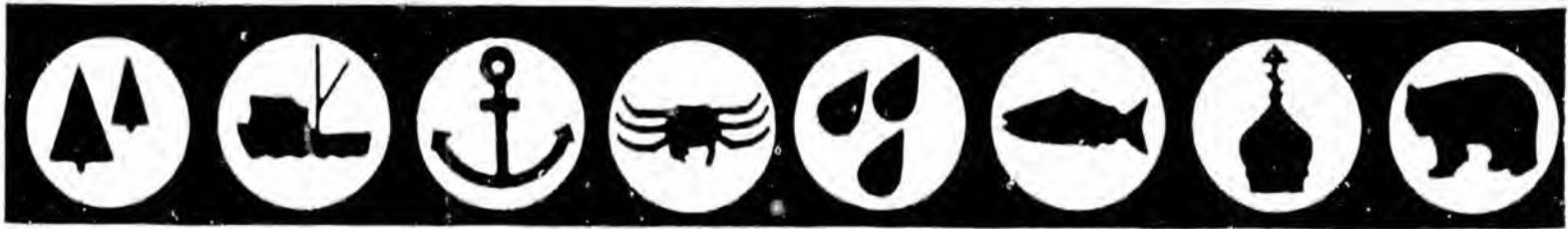
Sincerely,


John Witteveen
Superintendent

p1

Encl

*Jim
bill file*



Kodiak Island Borough School District

RESOLUTION #889-8

SCHOOL TAX

WHEREAS, according to the Constitution of the State of Alaska, the Alaska Legislature is required to establish and maintain a public school system, and

WHEREAS, the State of Alaska is experiencing declining revenues from oil production, and

WHEREAS, revenue reductions will have a significant impact on school district budgets, and

WHEREAS, Alaska formerly had a school tax, and

WHEREAS, the Kodiak Island Borough School District Board of Education believes people are willing to pay for quality education, and

WHEREAS, legislation has been introduced by Representative C. E. Swackhammer imposing a school tax,

NOW, THEREFORE BE IT RESOLVED, that the Kodiak Island Borough School District Board of Education supports the imposition of a school tax in Alaska to enhance, not to supplant, foundation funding made available from the general fund, and

FURTHER BE IT RESOLVED, that should the Alaska Legislature fail to impose a school tax that local communities be given the option to impose their own school tax to be used for school operation.



Dave Herrin

President
Kodiak Island Borough School Board

John Wittman

Superintendent
Kodiak Island Borough School District

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THE LEGISLATURE

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JUNEAU, ALASKA 99811
907-463-3800

Copies of minutes listed below were originally included in this file. The minutes are available on the STAIRS database CMPR. In order to save space copies of minutes have not been left in the files.

Mary Van Nimwegen

H. HESS 3-29-89

H. HESS 4-3-89