

**S B**

**179**

# HYDABURG CITY SCHOOL

HYDABURG, ALASKA, PRINCE OF WALES ISLAND 99922

February 24, 1989

FEB 27 1989

HYDABURG



Senator Paul Fisher  
Capitol, Rm. 508  
Alaska State Senate  
P.O. Box V  
Juneau, Ak. 99811

Dear Senator Fisher:

We are requesting your support for S.B. 179 dealing with increased funding for Single and Dual Site School Districts. The SERRC report reflects the disparity which exists, but like most reports it is unable to express the personal plights of some of these districts.

Hyدابург is a prime example of what the disparity can create. The average teacher salary in our district is \$1,924 below the average in Southeast Alaska and \$4,464 below the State-wide average. We have frozen all employee salaries for the past three years and we have found it increasingly difficult to hire quality applicants, because we simply can not compete financially with other districts. The district curriculum contains only the basics with little choice in the elective areas. We do not have a business program, music, or a score of other programs found in other districts because we can not afford to hire the necessary staff. We have no school counselor, even though we have a severe need for one. To put it simply, our students are receiving a second rate education because we can not afford to provide what they need and deserve. Each year families see their children leave the community to attend boarding schools because they can not get the courses they need from the local school.

We know what our school needs and the community and the board has worked hard to develop a five year plan which will meet both the short and long term goals of the district. We have the plan; all we need now is the money to start implementation.

The Senate bill 179 offers us some chance of raising the quality of our education. We hope that you will support its passage because it is desperately needed.



# 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 6, 1989

To: Senator Paul Fischer, Chair  
Members, Senate HESS Committee

Re: Senate Bill No. 179; "An Act relating to state  
aid for education; and providing for an  
effective date."

NEA-Alaska supports and encourages your favorable  
consideration of SB 179.

Small single and dual site districts are necessarily  
disadvantaged in terms of the amount of financial resources  
available.

The result effectively limits the programs and services  
which can be made available to students. Over an extended  
period of time this can and will adversely impact quality of  
education.

As you consider SB 179 we also urge that its passage require  
full funding of the instructional unit at no less than the  
\$60,000 level so as not to detract from the potential  
positive effect of this legislation.

Thank you for your consideration of our position.

Respectfully submitted,

Bob Manners  
Executive Secretary

FEB 22 1989

ALASKA STATE LEGISLATURE · SENATE

SENATOR RICHARD I. ELIASON

LABOR & COMMERCE COMMITTEE, CHAIRMAN  
RESOURCES COMMITTEE  
RULES COMMITTEE  
SPECIAL COMMITTEE ON HIGH SEAS  
SALMON INTERCEPTION  
SELECT COMMITTEE ON  
LEGISLATIVE ETHICS



P.O. BOX 143  
SITKA, ALASKA 99835

P.O. BOX V  
JUNEAU, ALASKA 99811  
(907) 465-4916

FAX (907) 465-4928

MEMORANDUM

TO: Senator Paul Fischer, Chair  
Senate HESS Committee

FROM: Senator Dick Eliason *Dick Eliason*

DATE: February 21, 1989

RE: SB 179 - An Act relating to state aid for education

I would appreciate it if you would schedule SB 179, an act relating to state aid for education, for a hearing in the Senate HESS Committee at your earliest convenience.

This legislation will provide a permanent solution to a weakness in the Public School Foundation program. The weakness is that for a school district of two or less funding communities, the instructional unit formula does not generate sufficient revenue to provide for fixed costs associated with education. In most cases, these districts must fund fixed costs by decreasing the instructional program.

In the spring of 1988, seventeen small school districts formed a consortium to take a look at the problem, to try to identify the magnitude and causes of the problems they were experiencing, and pose remedies for the problem.

The consortium contracted with the South East Regional Resource Center to gather and analyze data and investigate alternative solutions. The recommended solution as presented in the "Single Site/Dual Site District Consortium Financial Study Report - December, 1988" has been incorporated into this piece of legislation.

Passage of this bill will provide a permanent solution by which school districts can plan their budgets and adequately meet expenses.

Thank you very much for considering this request.



## ANNETTE ISLANDS SCHOOL DISTRICT

PO Box 7 • Metlakatla, AK 99926

Accredited by Northwest Accreditation Association

Superintendent's Office  
(907) 886-6332

High School Principals Office  
(907) 886-6000

Elementary Principals Office  
(907) 886-4121

January 30, 1989

HONORABLE DICK ELIASON  
Senator - State of Alaska  
Pouch V  
Juneau, AK 99802

Dear Senator Eliason,

The Annette Islands School District is participating in a single and dual site school district financial consortium. This consortium, which represents the interests of twenty-eight (28) small school districts in the State of Alaska, which has as its objective addressing the issue of funding inequities resulting from application the current school funding formula.

During the past twelve months, most of these twenty-eight school districts have participated in an effort to analyze the impact which the funding formula has on the single and dual site school district. The research effort evaluated program changes which occurred among larger school districts and the twenty-eight single and dual site school districts. The results of the study indicate clearly that the application of the current funding formula had a disparate impact on small single and dual site school districts. That is to say, as the financial conditions of the single and dual site school districts worsened, the financial conditions of the larger and multiple site school districts recovered to former levels of funding.

At this time the interests of the twenty-eight school districts are being represented by an organization entitled Single & Dual Site District Financial Consortium. School Districts in the Southeast whose interests are being represented by the Single and Dual Site District Financial Consortium include the following:

Kake Schools  
Craig Schools  
Klawock Schools  
Sitka Schools  
Wrangell Schools

Ketchikan Schools  
Hoonah Schools  
Pelican Schools  
Skagway Schools

Annette Islands Schools  
Hydaburg Schools  
Petersburg Schools  
Yakutat Schools

Most of the school districts above and many other school districts in the State of Alaska have contributed financially to the Consortium. Those contributions have been used for conducting the programmatic and financial analysis, securing the services of a lobbyist and securing services through the Southeast Regional Resource Center for various support functions related to promoting the financial interests of this Consortium.

In addition to the activities mentioned above, the Consortium, through its consultant, has developed draft legislation which we intend to support. Although we currently do not have legislative sponsorship for the draft legislation, we are hopeful that the Senators and Representatives representing the interests of Southeast Schools will be willing to introduce this legislation and advocate for its passage.

The Annette Islands School District Board of Education strongly supports the efforts of the Single and Dual Site District Consortium and requests your personal support for these efforts as well. We will look forward to discussing this issue with you from time to time during the current Legislative Session.

Sincerely,

*Rachael Askren*

Rachael Askren, President  
Board of Education  
Annette Islands School District

*Walter E. Bromenschenkel*

Walter E. Bromenschenkel, Ed.D.  
Superintendent of Schools  
Annette Islands School District

IN THE \_\_\_\_\_

BY \_\_\_\_\_

**DRAFT**

\_\_\_\_\_ BILL NO. \_\_\_\_\_  
IN THE LEGISLATURE OF THE STATE OF ALASKA  
SIXTEENTH LEGISLATURE - FIRST SESSION  
A BILL

For an Act Entitled: "An Act relating to public education, and providing for an effective date."

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

\*Section 1. AS 14.17.041. is amended by adding new subsections to read:

(e) a school district which is one funding community shall make an adjustment to its elementary and secondary instructional units by multiplying the total number of instructional units generated under (a) or (b) of this section by the applicable percentage under the following

ADM	Percentage
1 - 250	1.12
251 - 525	1.08
526 - 1000	1.06
1001 - 2000	1.04
2001 - 3000	1.03

(f) a school district which is two funding communities shall make an adjustment to its elementary and secondary instructional units by multiplying the total number of instructional units generated under (a) or (b) of this section by the applicable percentage under the following table:

ADM	Percentage
1 - 250	1.08
251 - 525	1.04
526 - 1000	1.02
1001 - 2000	1.00
2001 - 3000	1.00

\* Section 2. This Act takes effect July 1, 1989.



# HAINES BOROUGH SCHOOLS

P.O. Box 1289

## Meeting the Challenge

Haines, Alaska 99827

February 1, 1989

The Honorable Richard Eliason  
Alaska State Legislature  
P.O. Box V (MS 3100)  
Juneau, AK 99811

Dear Senator Eliason:

For the past year, the Haines Borough School District has been cooperating with a number of other Alaska school districts in evaluating the effects of the current school foundation formula. A financial consortium which represents the interests of these 28 school districts has been formed. This consortium has conducted an exhaustive analysis of funding patterns which clearly demonstrates that single site and dual site school districts have been negatively impacted by application of the current funding scheme. Haines Borough School District agrees with the findings of the analysis and is supportive of the Consortium's efforts to obtain additional funding.

The problems associated with the current funding formula have been recognized by the Legislature since the date of implementation. In 1987, the Legislature appropriated 1.0 million dollars to offset the adverse impacts of the formula; an appropriation of 3.5 million dollars was made in 1988 for the same purpose. This year, the Single and Dual Site District Consortium is attempting to introduce legislation which would result in an appropriation of \$4.6 million to be distributed among the 28 member school districts. This amount was determined through the analysis recently completed and submitted to you in the report Single Site/Dual Site District Consortium Financial Study Report, December, 1988.

Representatives of the Consortium will be working with all groups in the educational community to obtain the desired funding. Additionally, a number of the districts have also secured the services of Mr. Nels Anderson, former member of the Legislature. He will assist the Consortium in their efforts and will be visiting your office in the near future to acquaint you with the goals of the Single/Dual Site Consortium. He will also be requesting your support on the consortium's behalf.

We urge you to give the Consortium request your serious consideration. If you need additional information regarding the specific impacts on Haines School District, please contact me.

Sincerely yours,

Nancy A. Billingsley  
Superintendent

1-13 - Kline - 1-15 EJ  
1-10 - 1-12 su  
Kabe -

# KLAWOCK CITY SCHOOL DISTRICT

MORRIS D. VERVERS  
Superintendent

P. O. Box 9  
Klawock, Alaska 99925

The Honorable Richard Eliason  
SENATE  
P. O. Box 143  
Sitka, Alaska 99835

Dear Senator Eliason,

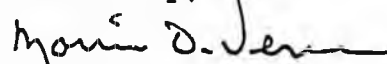
The purpose of this letter is to urge your strong support for legislative efforts to "fine tune" the existing school foundation formula. This effort will be directed toward two major issues.

The first issue involves the new McDowell Study which relates the area cost differential to the actual costs of providing educational services as opposed to household costs. We believe the new study adds a new dimension of equitability to the foundation formula and we strongly urge your support for its inclusion in the foundation formula.

The second issue that we believe will provide a more equitable distribution of State education dollars is the effort to adjust the formula to compensate for the "economy of scale" problem existing with single and dual site districts. A study was conducted by the Southeast Regional Resource Center to determine whether the small single and dual site districts has suffered a disproportionate cutback during the past several years. We believe this study suggests that indeed the smaller school districts received a disproportionate share of school funds and that this translates to a significant decline in educational services provided by single and dual site districts. Many of these districts have no foreign language program, counselors, principals, curriculum directors, and other essential components of effective schools. We believe strongly that this issue is one of equity of educational opportunity. Legislation will be introduced to adjust the formula to provide a more equitable treatment of single and dual site districts. We urge your strong support of this legislative effort.

Please feel free to invite our district to testify or to provide information and support for these two crucial issues impacting the educational opportunity of students in our district.

Sincerely,



Morris D. Ververs,  
SUPERINTENDENT

**PROGRAM OR SERVICES DISCONTINUED IN  
THE CRAIG CITY SCHOOL DISTRICT BECAUSE OF  
THE REDUCTION IN REVENUES FROM THE STATE.**

1. Loss of full-time Principal;
2. Loss of full-time Counselor;
3. Discontinuance of Foreign Language;
4. Loss of High School and Elementary Art - 1/2 day;
5. Loss of Elementary Music, reduction in music program from 90% to 50%;
6. Loss of half-time certified Speech Therapist, replaced with nine (9) days itinerate service and non-specialized aide;
7. Loss of Elementary Physical Education Instruction;
8. Loss of High School Librarian;
9. Reduction in Clerical Staff - high school secretary by 20%;
10. Reduction in Custodial Services by 12%;
11. Reduction in Kitchen Services by 11.5%; and,
12. Deferring of Preventive Maintenance.

All of the above items will impact the school district in various ways.

**SUMMARY:** The loss of the above is evident. Further erosion, in my opinion, would be a substandard educational program. Further, it would entitle the parents of the students involved to claim mal-practice on the part of the educational system for failure to provide even basic education.

1	2	3	4	5	6	7	8	9	10	11	12	13
1 DEPARTMENT OF EDUCATION												
2 SINGLE/DUAL SITE PROPOSED SOLUTION (A) SB 179 & HB 185												
3 WITH DEPT. OF ED. PROPOSED SOLUTION SB 179 & HB 185												
4 PREPARED 3/13/39												
5												
6	PROJECTED		ADJUSTMENT	INCREASED	AREA	ADJUSTED	ONE HUNDRED	ASSESSED	UNDER THE			SINGLE FUNDING
7 SCHOOL		K-12	FACTOR	K-12	COST	INCREASED	PERCENT	VALUE	AVERAGE	ADJUSTED	SOLUTION (A)	COMMUNITY DISTRICTS
8 DISTRICT	FY90 ADM	UNITS	SINGLE/DUAL	UNITS	DIFF.	K-12 UNITS	ASSESSED VALUE	PER ADM	ASSESSED VALUE	UNITS	ENTITLEMENT	DEPT. OF ED. FUNDING PROPOSAL
9	# stud.											
10												
11 ADAK	638.00	48.53	6%	2.91	1.27	3.70		\$0	0.75	0.95	\$222,000	\$57,000
12 ALASKA GATEWAY	477.00	57.59		0.00	1.19	0.00		\$0		0.00	\$0	\$0
13 ALEUTIAN REGION	115.00	22.36		0.00	1.31	0.00		\$0		0.00	\$0	\$0
14 ANCHORAGE	38,747.00	2,591.49		0.00	1.00	0.00	\$10,833,550.410	\$279,597		0.00	\$0	\$0
15 ANNETTE ISLAND	414.00	33.60	8%	2.69	1.03	2.77		\$0	1.00	1.03	\$166,200	\$61,800
16 BERING STRAIT	1,298.00	161.33		0.00	1.39	0.00		\$0		0.00	\$0	\$0
17 BRISTOL BAY	246.00	24.67	8%	1.97	1.27	2.50	\$118,180,200	\$480,407		0.00	\$150,000	\$0
18 CHATHAM	317.00	44.31		0.00	1.03	0.00		\$0		0.00	\$0	\$0
19 CHUGACH	101.00	17.58		0.00	1.14	0.00		\$0		0.00	\$0	\$0
20 COPPER RIVER	588.00	68.65		0.00	1.14	0.00		\$0		0.00	\$0	\$0
21 CORDOVA	428.00	34.53	8%	2.76	1.11	3.06	\$116,103,500	\$271,270	1.00	1.11	\$183,600	\$66,600
22 CRAIG	217.60	20.51	12%	2.46	1.03	2.53	\$38,783,800	\$178,234	1.75	1.80	\$151,800	\$108,000
23 DELTA GREELY	900.00	65.13	6%	3.91	1.16	4.54		\$0	0.75	0.87	\$272,400	\$52,200
24 DILLINGHAM	460.00	36.67	8%	2.93	1.27	3.72	\$121,551,200	\$264,242	1.00	1.27	\$223,200	\$76,200
25 FAIRBANKS	13,175.00	903.94		0.00	1.04	0.00	\$3,670,877,260	\$278,624		0.00	\$0	\$0
26 GALENA	145.00	15.67	12%	1.88	1.30	2.44	\$19,585,100	\$135,070	2.00	2.60	\$146,400	\$156,000
27 HAINES	365.00	33.06	4%	1.32	1.05	1.39	\$112,613,100	\$308,529		0.00	\$83,400	\$0
28 HOONAH	235.00	21.67	12%	2.60	1.08	2.81	\$22,722,100	\$96,690	1.75	1.89	\$168,600	\$113,400
29 HYDABURG	106.00	12.83	12%	1.54	1.03	1.59	\$9,499,600	\$89,613	2.00	2.06	\$95,400	\$123,600
30 IDITAROD	407.00	56.41		0.00	1.33	0.00		\$0		0.00	\$0	\$0
31 JUNEAU	4,675.00	314.34		0.00	1.00	0.00	\$1,353,312,100	\$289,479		0.00	\$0	\$0
32 KAKE	183.00	18.20	12%	2.18	1.03	2.25	\$17,730,300	\$96,887	2.00	2.06	\$135,000	\$123,600
33 KASHUNAMIUT	165.00	17.00	12%	2.04	1.33	2.71		\$0	2.00	2.66	\$162,600	\$159,600
34 KENAI	8,476.00	672.77		0.00	1.00	0.00	\$3,521,734,280	\$415,495		0.00	\$0	\$0
35 KETCHIKAN	2,491.00	174.64	3%	5.24	1.00	5.24	\$832,989,600	\$534,400		0.00	\$314,400	\$0
36 KLADOCK	184.00	18.27	12%	2.19	1.03	2.26	\$9,677,900	\$52,597	2.00	2.06	\$135,600	\$123,600
37 KODIAK	2,250.69	180.20		0.00	1.09	0.00	\$594,626,000	\$264,197		0.00	\$0	\$0
38 KUSPUK	402.00	56.16		0.00	1.33	0.00		\$0		0.00	\$0	\$0
39 LAKE & PENINSULA	367.15	63.72		0.00	1.31	0.00		\$0		0.00	\$0	\$0
40 LOWER KUSKOKWIM	2,735.50	791.46		0.00	1.42	0.00		\$0		0.00	\$0	\$0
41 LOWER YUKON	1,301.00	145.56		0.00	1.35	0.00		\$0		0.00	\$0	\$0
42 NAT-SU	8,252.00	578.13		0.00	1.00	0.00	\$2,289,990,180	\$277,507		0.00	\$0	\$0
43 NENANA	196.00	19.07	12%	2.29	1.20	2.75	\$16,515,500	\$84,263	2.00	2.40	\$165,000	\$144,000
44 NONE	765.00	56.73	6%	3.40	1.34	4.56	\$140,082,900	\$183,115	0.75	1.01	\$273,600	\$60,600
45 NORTH SLOPE	1,259.00	122.78		0.00	1.45	0.00	\$12,291,969,430	\$9,763,280		0.00	\$0	\$0
46 NORTHWEST ARCTIC	1,613.97	164.17		0.00	1.45	0.00	\$158,046,000	\$97,924		0.00	\$0	\$0
47 PELICAN	41.00	6.63	12%	0.80	1.08	0.86	\$10,655,300	\$259,885	2.00	2.16	\$51,600	\$129,600
48 PETERSBURG	647.00	48.89	6%	2.93	1.00	2.93	\$173,084,000	\$267,518	0.75	0.75	\$175,800	\$45,000
49 PRIBILOF	163.00	20.47	8%	1.64	1.30	2.13		\$0		0.00	\$127,800	\$0
50 RAILBELT	336.00	37.66		0.00	1.23	0.00		\$0		0.00	\$0	\$0
51 SITKA	1,602.80	111.93	4%	4.48	1.00	4.48	\$474,159,200	\$295,832		0.00	\$268,800	\$0
52 SKAGWAY	135.00	15.00	12%	1.80	1.05	1.89	\$55,458,400	\$410,803		0.00	\$113,400	\$0
53 SOUTHEAST ISLAND	509.00	81.05		0.00	1.04	0.00		\$0		0.00	\$0	\$0
54 SOUTHWEST REGION	495.00	68.20		0.00	1.31	0.00		\$0		0.00	\$0	\$0
55 ST. MARY'S	112.00	13.33	12%	1.60	1.30	2.08	\$4,184,700	\$37,363	2.00	2.60	\$124,800	\$156,000
56 TANANA	88.00	11.33	12%	1.36	1.30	1.77	\$11,511,900	\$130,817	2.00	2.60	\$106,200	\$156,000
57 UNALASKA	180.00	18.00	12%	2.16	1.27	2.74	\$96,568,740	\$536,493		0.00	\$164,400	\$0
58 VALDEZ	715.00	53.61	6%	3.22	1.11	3.57	\$1,457,131,320	\$2,037,946		0.00	\$214,200	\$0
59 WRANGELL	523.00	40.49	8%	3.24	1.00	3.24	\$104,344,800	\$199,512	0.75	0.75	\$194,400	\$45,000
60 YAKUTAT	128.00	14.53	12%	1.74	1.08	1.68	\$19,041,900	\$148,765	2.00	2.16	\$112,800	\$129,600
61 YUKON FLATS	345.00	52.85		0.00	1.46	0.00		\$0		0.00	\$0	\$0
62 YUKON-KOYUKUK	506.00	71.32		0.00	1.34	0.00		\$0		0.00	\$0	\$0
63 YUPIIT	300.00	36.67		0.00	1.41	0.00		\$0		0.00	\$0	\$0
64												
65												
66												
67 TOTALS	101,521.71	7,865.69		69.28		78.39	\$38,696,280,120		30.25	21.79	\$4,703,400	\$2,087,400
68												
69												

70 NOTE: THE TOTAL ASSESSED VALUE EXCLUDING NORTH SLOPE & VALDEZ IS \$24,947,179,370  
71 THE TOTAL ADM OF CITY/BOROUGHES EXCLUDING NORTH SLOPE & VALDEZ IS 86,668  
72 AVERAGE ASSESSED VALUE PER ADM IS \$287,847

*Revised valuation @ 257,000*  
*Below that / single site fix.*  
*For*  
*over state Avg. Eliminated. Arbitrary cut off line.*

CS.

March 14, 1989

WORK DRAFT

proposed HESS CS FOR SB 179

SECTION 1. A district with an ADM of 1,000 or less that consists of one funding community shall receive additional units as determined under the following table:

<u>District ADM</u>	<u>Units</u>
0 - 200	2.00
201-300	1.75
301-400	1.50
401-500	1.00
501-1000	0.75

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ALASKA PUBLIC SCHOOL FOUNDATION FUNDING PROGRAM  
 FY90 MAXIMUM LOCAL EFFORT AT 21% OF BASIC NEED  
 COMPARED TO BUDGETED FY89 LOCAL REVENUES  
 PREPARED 3/10/89

\*\*\*\*\*  
 \*MAXIMUM LOCAL\*  
 \*\*\*\*\*  
 INCLUDES  
 10% PL874  
 REQUIRED LOCAL  
 PLUS THE  
 GREATER OF  
 21% OR  
 2 MILLS

SCHOOL DISTRICT	FY90 REQUIRED LOCAL EFFORT	ASSESSED VALUE AT 2 MILLS	21% OF FY90 BASIC NEED	GREATER OF 21% OR 2 MILLS	FY89 BUDGETED LOCAL REVENUES	MAXIMUM LOCAL IN MILLS	FY89 BUDGETED LOCAL EFFORT IN MILLS
ANCHORAGE	\$43,334,202	\$21,667,101	\$39,102,462	\$82,436,664	\$71,031,578	7.61	6.56
BRISTOL BAY	\$472,721	\$236,360	\$484,092	\$956,813	\$449,182	8.10	3.80
CORDOVA	\$464,414	\$232,207	\$567,252	\$1,031,666	\$716,342	8.89	6.17
CRAIG	\$155,135	\$77,568	\$304,290	\$459,425	\$118,270	11.85	3.05
DILLINGHAM	\$486,205	\$243,102	\$695,646	\$1,181,851	\$395,181	9.72	3.25
FAIRBANKS	\$14,683,509	\$7,341,755	\$13,827,366	\$28,510,875	\$28,372,555	7.77	7.73
GALENA	\$78,340	\$39,170	\$306,180	\$384,520	\$248,629	19.63	12.69
HAINES	\$450,452	\$225,226	\$500,850	\$951,302	\$797,039	8.45	7.08
HOONAH	\$90,888	\$45,444	\$342,846	\$433,734	\$134,212	19.09	5.91
HYDABURG	\$37,996	\$18,998	\$206,640	\$244,636	\$70,334	25.75	7.40
JUNEAU	\$5,413,248	\$2,706,624	\$4,913,496	\$10,326,744	\$9,772,431	7.63	7.22
KAKE	\$70,921	\$35,461	\$290,052	\$360,973	\$118,642	20.36	6.69
KENAI	\$14,086,937	\$7,043,469	\$9,752,526	\$23,839,463	\$24,006,628	6.77	6.82
KETCHIKAN	\$3,331,958	\$1,665,979	\$2,571,660	\$5,903,618	\$5,798,750	7.09	6.96
KING COVE	\$106,145	\$53,072	\$285,894	\$392,039	\$105,955	14.77	3.99
KLAWOCK	\$38,712	\$19,356	\$296,100	\$334,812	\$82,816	34.60	8.56
KODIAK	\$2,378,504	\$1,189,252	\$2,916,774	\$5,295,278	\$3,050,367	8.91	5.13
MAT-SU	\$9,159,961	\$4,579,980	\$8,613,360	\$17,773,321	\$12,809,850	7.76	5.59
NENANA	\$66,062	\$33,031	\$352,800	\$418,862	\$113,123	25.36	6.85
NOME	\$560,332	\$280,166	\$1,136,268	\$1,696,600	\$498,761	12.11	3.56
NORTH SLOPE	\$4,150,440	\$24,583,939	\$2,504,628	\$28,734,379	\$16,422,448	2.34	1.34
NORTHWEST ARCTIC	\$632,184	\$316,092	\$3,470,040	\$4,102,224	\$885,117	25.96	5.60
PELICAN	\$42,621	\$21,311	\$117,432	\$160,053	\$32,470	15.02	3.05
PETERSBURG	\$692,336	\$346,168	\$729,288	\$1,421,624	\$744,312	8.21	4.30
SAI J POINT	\$141,962	\$70,981	\$293,328	\$435,290	\$143,279	12.26	4.04
SITKA	\$1,896,637	\$948,318	\$1,671,390	\$3,568,027	\$2,993,379	7.52	6.31
SKAGWAY	\$221,834	\$110,917	\$227,934	\$449,768	\$159,179	8.11	2.87
ST. MARY'S	\$16,739	\$8,369	\$285,012	\$301,751	\$137,805	72.11	32.93
TANANA	\$46,048	\$23,024	\$234,738	\$280,786	\$158,064	24.39	13.73
UNALASKA	\$386,275	\$193,137	\$343,602	\$729,877	\$302,884	7.56	3.14
VALDEZ	\$1,331,610	\$2,914,263	\$816,480	\$4,245,873	\$3,976,298	2.91	2.73
WRANGELL	\$417,379	\$208,690	\$596,106	\$1,013,485	\$616,571	9.71	5.91
YAKUTAT	\$76,168	\$38,084	\$256,662	\$332,830	\$91,087	17.48	4.78
TOTALS	\$105,518,875	\$77,516,614	\$99,013,194	\$228,709,163	\$185,353,538		

NOT used in Proposal.



CENTRAL COUNCIL  
Tlingit and Haida Indian Tribes of Alaska  
ANDREW P. HOPE BUILDING  
320 West Willoughby Avenue • Suite 300  
Juneau, Alaska 99801-9983

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FIFTY-FOURTH GENERAL ASSEMBLY  
Central Council of Tlingit and Haida Indian Tribes of Alaska  
April 20-22, 1989  
Juneau, Alaska

**Resolution 89/90-49**

**Title: School Foundation Formula**

**Submitted: Kake T&H Community Council**

WHEREAS, the State of Alaska is required by the constitution to establish and maintain schools; and

WHEREAS, children are our most important resource; and

WHEREAS, our children need the best education available; and

WHEREAS, our schools cannot function effectively if they do not have sufficient funds to provide quality education; and

WHEREAS, programs for children are threatened if the school foundation formula is not fully funded;

NOW, THEREFORE, BE IT RESOLVED, that the General Assembly of the Tlingit and Haida Central Council requests that the Legislature and Governor of our State fully fund the School Foundation Formula.

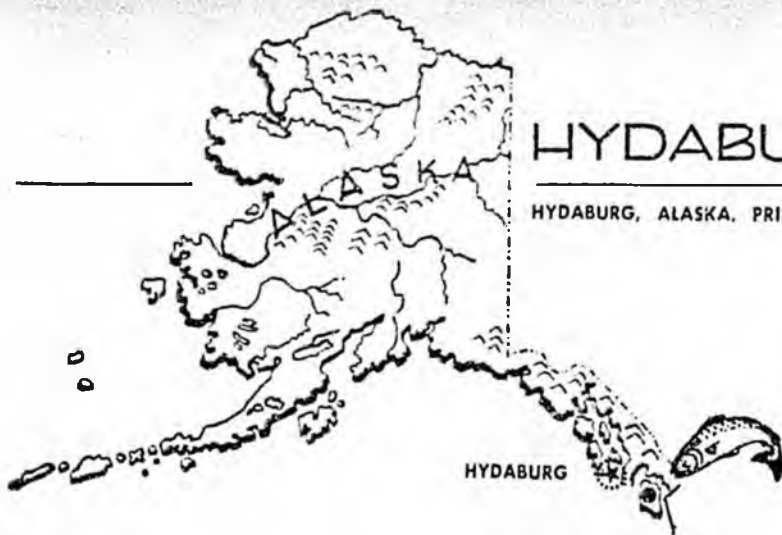
ADOPTED this 22nd day of April, 1989, by the Fifty-Fourth General Assembly of the Central Council of Tlingit and Haida Indian Tribes of Alaska, in regular session at Juneau, Alaska.

C E R T I F I E D

*Edward K. Thomas*  
\_\_\_\_\_  
President

A T T E S T

*Bertha Cavanaugh*  
\_\_\_\_\_  
Tribal Secretary



# HYDABURG CITY SCHOOL

HYDABURG, ALASKA, PRINCE OF WALES ISLAND 99922

## IMPACT OF SENATE BILL 179

Senate Bill 179 would generate \$97,595 of additional revenue for the Hydaburg School District. One question which may arise is, "How would this money be used?". This money would be used to correct some of the serious problems which are presently facing the district. It would not be practical to supply a complete list, but the following areas are being considered:

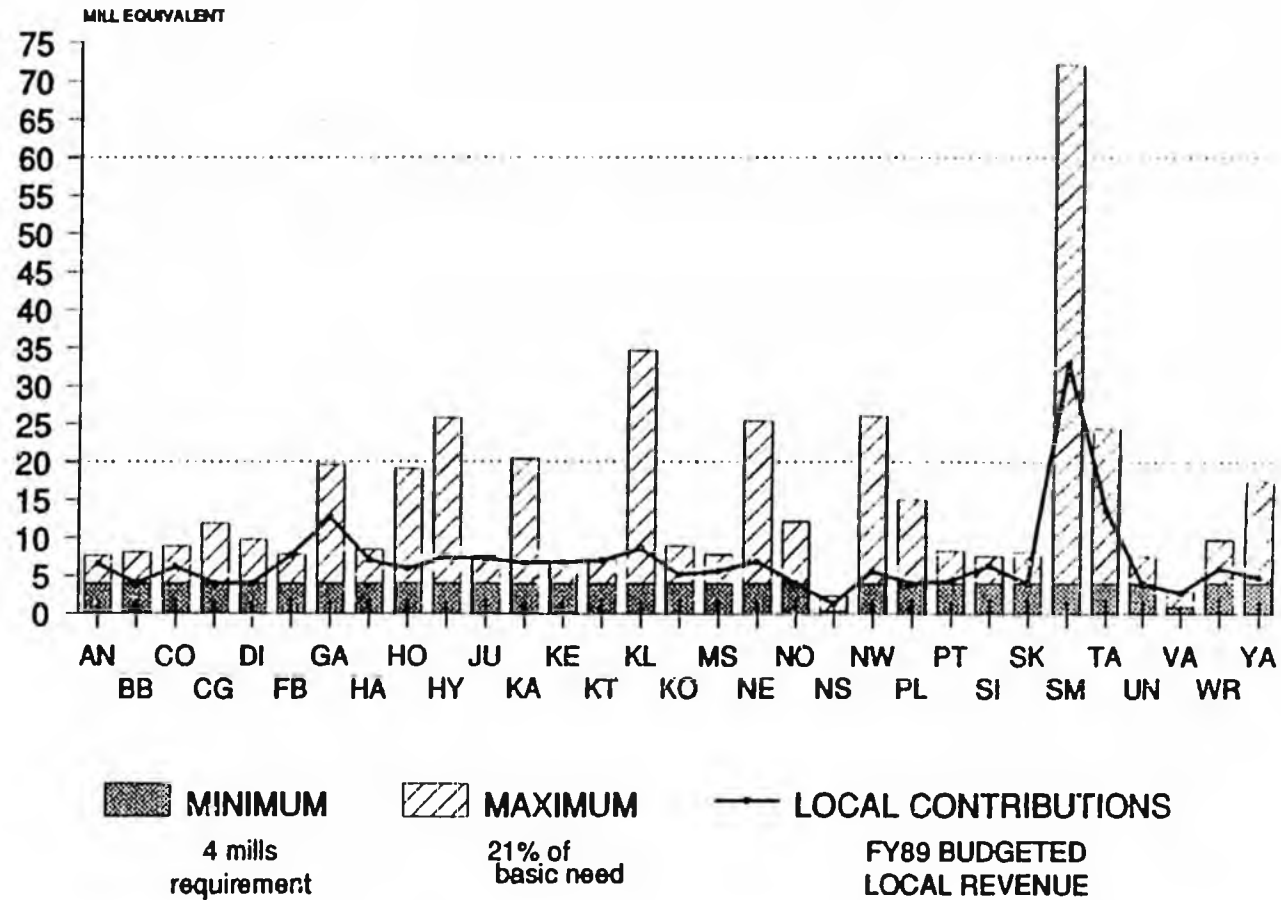
1. Establish counseling services (The district has no counseling services for the students)
2. Relieve some of the overcrowded and combined classrooms in our elementary school by splitting at least the first and second grade
3. Establish a business program (We do not have a business program even though our students have expressed a great deal of interest in this area)
4. Expand our janitorial services (Several years ago the janitors were reduced to ten months of employment in an effort to save money. This has resulted in the gradual decline of our facilities. We hope to stop this decline before it results in extensive repair and replacement costs)
5. Expansion of our remedial programs (Many students are not receiving the extra help which they need)
6. Establish an effective program to help at risk students (Hopefully we can reduce dropouts at both the secondary and postsecondary levels. We also hope to motivate students to a higher achievement level and develop a more positive attitude towards education)
7. Increase inservice training programs to promote better quality educational services.

These are just a few of our needs and we realize that the \$97,595 will not enable us to meet them all. We are not talking about frills; we are talking about basic programs which are critical to any educational system. We have the desire, the community support and the knowledge necessary to develop a quality educational system. All we need is the financial resources.

# CITY/BOROUGH SCHOOL DISTRICTS FY90 LOCAL CONTRIBUTIONS

School District abbreviations

- Anchorage - AN
- Bristol Bay - BB
- Cordova - CO
- Craig - CG
- Dillingham - DI
- Fairbanks - FB
- Galena - GA
- Haines - HA
- Hoonah - HO
- Hydaburg - HY
- Juneau - JU
- Kenai - KE
- Ketchikan - KT
- Klawock - KL
- Kodlak - KO
- Mal-Su - MS
- Nenana - NE
- Nome - NO
- North Slope - NS
- Northwest Arctic - NW
- Pelican - PL
- Petersburg - PT
- Sitka - SI
- Skagway - SK
- St. Mary's - SM
- Tanana - TA
- Unalakleet - UN
- Valdez - VA
- Wrangell - WR
- Yakutat - YA



## MAXIMUM LOCAL CONTRIBUTIONS-SCHOOL FOUNDATION

There is no such thing as a 6 mill local cap! The 2 mills additional local cap only applies to North Slope and Valdez, with a required local effort of 35% of basic need. Every other city/borough school district may contribute in addition to the 4 mill requirement, 21% of the district's basic need. When the 21% addition is converted to a mill equivalent the range varies greatly from a low in Kenai of 2.77 to a high in St. Mary's of 68.11. This chart demonstrates the minimum, maximum and FY89 budgeted local contributions for city/borough school districts. The maximum local contribution and budgeted local revenues have been converted to the equivalent mills based on each districts assessed value. Next to the chart are the school districts names with the appropriate abbreviation for each district for easier tracking.



# Senate Health, Education and Social Services Committee

Senator Paul Fischer, Chairman

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Senator:

If we wanted to include Valdez and North Slope in our CS for SB 179, why it would raise the Assessed value up to \$463,000 from 287,000. This would mean the inclusion of Skagway in the funding for 126,000.

This is according to Tom Ryan.

Several of the small districts are complaining about the problems with the funding formula, and feel like they are not having their problems addressed.

The sponsor of the bill may not be happy about the new CS which basically cuts the funding in half. Tom Ryan says that the CS version may be the only version that the board of education will support.

DCM 3/15



**SENATOR FRED F. ZHAROFF**  
**ALASKA STATE LEGISLATURE**

MAR 22 1989

P.O. BOX 405, KODIAK, ALASKA 99615 (907) 486-5259

DURING SESSION:

P.O. BOX V, JUNEAU, ALASKA 99811 • (907) 465-3473 • 465-3474

DISTRICT N

ALASKA PENINSULA • ALEUTIAN CHAIN • BRISTOL BAY • KODIAK ISLAND • LAKE CLARK/LAKE ILIAMNA • PRIBILOF ISLANDS • SHUMAGIN ISLANDS

MEMORANDUM

TO: Senator Paul Fischer, Chairman  
HESS Committee

FROM: Senator Fred F. Zharoff 

SUBJ: SB 179 Scheduling

DATE: March 21, 1989

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As a Co-Sponsor on SB 179, relating to Single/Dual Site Schools, I respectfully request you to schedule the bill for another hearing as soon as possible.

I understand that the Department of Education has proposed an alternative proposal per your request. Although this proposal has not been met with a great deal of support from the Single/Dual Site Consortium, it is a step in the right direction in my opinion in that the DOE has indicated that there are indeed small school districts who need additional assistance.

Because the session is nearly two-thirds over and this bill is still in its first committee of referral, I encourage you to schedule another hearing in order for the merits of both proposals to be heard and the preferred solution moved from the HESS Committee.

Thank you for your attention to this request.



# Alaska State Legislature

SENATE

Official Business

P.O. Box V  
State Capitol  
Juneau, Alaska 99811

MEMORANDUM

To: Senator Paul Fischer

From: Senator Jack Coghill

Re: SB 179

Date: March 22, 1989

A handwritten signature in black ink, appearing to be "JC", written over the "From" line of the memorandum.

As a co-sponsor of SB 179, "an Act relating to state aid for education", I would like to request you to schedule SB 179 for a Senate HESS Committee hearing as soon as possible.



# SENATOR FRED F. ZHAROFF

## ALASKA STATE LEGISLATURE

P.O. BOX 405, KODIAK, ALASKA 99615 (907) 486-5259

DURING SESSION:

P.O. BOX V, JUNEAU, ALASKA 99811 • (907) 465-3473 • 465-3474

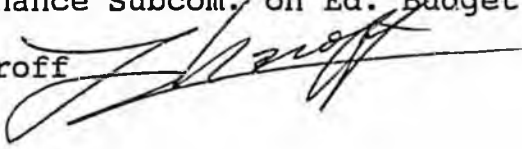
DISTRICT N

ALASKA PENINSULA • ALEUTIAN CHAIN • BRISTOL BAY • KODIAK ISLAND • LAKE CLARK/LAKE ILIAMNA • PRIBILOF ISLANDS • SHUMAGIN ISLANDS

APR 19 1989

### MEMORANDUM

TO: Senator Paul Fischer, Chairman  
HESS Committee & Finance Subcom. on Ed. Budget

FROM: Senator Fred F. Zharoff 

DATE: April 19, 1989

SUBJ: Single/Dual Site Schools

During yesterday's House Majority Caucus it was decided that the House would take the \$3.5 million that was set out in ch. 173, SLA 1988, section 264(b), page 89, lines 18-23 to implement the McDowell report recommendations and use these funds to offset potential reductions in the foundation program.

These funds had been earmarked by the Single/Dual Site Consortium in their efforts to pass SB 179 and HB 185, which would adjust the foundation formula to provide equitable funding for single and dual site school districts. The total cost in implementing these bills is \$4.6 million. The consortium's position was to use the \$3.5 million and request another \$1.1 million to implement their proposed changes. I concur with this approach and would request your assistance in seeing that the Senate does not take the approach of the House, which leaves the consortium in the position of having to seek \$4.6 million rather than \$1.1 million.

In addition, I would request your assistance and thoughts as to our course of action should either SB 179 or HB 185 not pass this year. I believe a mitigation account would have to be established this year for single and dual site school districts if a bill and the appropriate funding is not passed this session.

I would like to discuss this matter with you in the near future. Thank you for your attention to this matter.

cc: Senator John Binkley



CENTRAL COUNCIL  
Tlingit and Haida Indian Tribes of Alaska  
ANDREW P. HOPE BUILDING  
320 West Willoughby Avenue • Suite 300  
Juneau, Alaska 99801-9983

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FIFTY-FOURTH GENERAL ASSEMBLY  
Central Council of Tlingit and Haida Indian Tribes of Alaska  
April 20-22, 1989  
Juneau, Alaska

Resolution 89/90-48  
Title: Small Schools Consortium Funding Formula  
Submitted: Kake T&H Community Council

WHEREAS, education of children throughout Alaska is our most important duty; and

WHEREAS, many communities that have single and dual site school districts have been short funded; and

WHEREAS, the new school foundation formula adopted two years ago favors multi-site school districts; and

WHEREAS, single/dual site and small school districts experienced a greater reduction in dollars per average daily membership; and

WHEREAS, the changes in the foundation formula resulted in disproportionate/disparate program curtailments; and

WHEREAS, small, single/dual site school districts have remained at a level relatively constant with the level to which they had fallen after the FY 1987 budget constrictions; and

WHEREAS, there are two legislative bills in the State Legislature that would bring the small single/dual site school districts into parity with larger multi-site school districts;

NOW, THEREFORE, BE IT RESOLVED, that the General Assembly of the Tlingit and Haida Central Council go on record supporting Senate Bill 179 and its companion House Bill 185 entitled "An Act relating to State aid for education; and providing for an effective date."

ADOPTED this 22nd day of April, 1989, by the Fifty-Fourth General Assembly of the Central Council of Tlingit and Haida Indian Tribes of Alaska, in regular session at Juneau, Alaska.

C E R T I F I E D

Edward K. Thomas  
President

A T T E S T

Bertha Cavanaugh  
Tribal Secretary

KLAWOCK CITY SCHOOL DISTRICT

IMPACT SUMMARY OF SB 179

ESSENTIAL ELEMENTS OF A BASIC EDUCATION THAT ARE NOW MISSING BUT WOULD BE POSSIBLE WITH THE PASSAGE OF SB 179:

- \* A part-time certified librarian to develop information access and on-site library service.
- \* Distance Delivery (Satellite) capabilities to expand and enrich the curriculum.
- \* Foreign Language Program. We currently have none.
- \* Addition of one teacher so that we don't have to combine elementary classes. (The combining of grades at the elementary level has an adverse impact and occurs at a critical time in the education of a child).
- \* Addressing badly needed maintenance problems in our school. Dollars have been taken from maintenance to maintain the instructional program. The problems from this action are starting to surface in various deteriorations of our educational facility.

March 10, 1989

The Honorable Lyman Hoffman, Co-Chairman  
House Finance Committee  
House of Representatives  
P.O. Box V  
Juneau, AK 99811

Dear Representative Hoffman:

The current public school foundation program was designed, promoted, and adopted on the basis that it provided a much more equitable framework for the distribution of state funds for education than its predecessor. For the most part, this goal was accomplished, a fact lauded by most people in the education community. This was a notable accomplishment for which the Governor, the Legislature, and the Department of Education should be proud.

Nonetheless, it was recognized at the time of its passage that the legislation still had a few flaws that produced adverse consequences to certain districts. These were related to the area cost differentials, some of which were obviously inappropriate, and the "penalty" to districts which do not have multiple funding communities.

These adverse consequences were recognized at the outset, and the Legislature was far-sighted enough to make appropriations to address these problems -- \$2 million in FY'88 and \$3.5 million in FY'89. At the same time, a study was commissioned to better determine actual area cost differentials as they relate to the operation of school districts. That study shows that the necessary adjustments to area differentials will have no cost impact on the state. ?

Thus the remaining problem is with smaller single and dual funding community districts. In order to compensate for the cost of operating schools in multiple funding communities, the formula is "front-end loaded" to provide a funding base for each site. Whether the formula has overcompensated for multiple funding community districts or undercompensated for smaller single/dual funding community districts is academic. The fact is that entirely too great a disparity has been generated.

An actual comparison of two districts graphically illustrates the problem. It happens that the St. Mary's School District has an FY'89 ADM of 110.9. The Aleutian Region School District has an ADM of 111. St. Mary's has one funding community, and Aleutian Region has six. The dramatic disparity resulting from single versus multiple funding communities is outlined below.

E  
M  
A inc

	<u>K-12 Units</u>	<u>Total Value</u>	<u>Value Per ADM</u>
Aleutian Region	21.70	\$1,302,000	\$11,730
St. Mary's	13.24	\$ 794,400	\$ 7,163
Difference	8.46	\$ 507,600	\$ 4,569

Thus, without regard to the other components of the foundation formula, St. Mary's basic funding for K-12 is 36% less than Aleutian Region simply as a function of the front-end load applied to each funding community. Such a disparity cannot be justified on the basis of the operational cost differences between a one-site and a six-site district. This disparity has a lesser impact upon large single/dual-site districts and a lesser impact on dual-site districts than single-site districts.

Although the adverse consequences to individual districts is substantial relative to inappropriate area cost differentials and the single/dual site penalty, the impact upon the state is negligible. As has been indicated, there is no state cost to fix the area differentials under HB119. The cost to address the single/dual site problem under HB185 is less than \$4.7 million, or approximately 1% of the foundation program. To be within 1% of equity for such a massive program is notable; thus it would be all the more a pity if these two problems are not addressed so that the program may fulfill its avowed purpose.

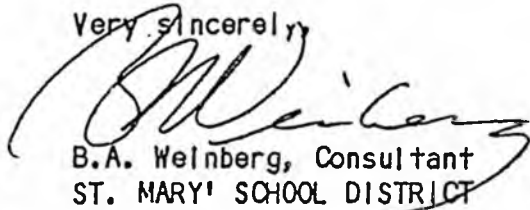
As you know, these two issues have been before the Legislature ever since the current foundation program was adopted, because the adverse impacts to the affected districts are in the most cases too substantial to be ignored. If the problems are not solved this year, they will continue to be brought before the Legislature until they are solved. In the meantime, the quality of education is bound to suffer in many of the affected districts.

Critics of the proposed single/dual-site solution sometimes say that school consolidation is the answer. We do not deny that the issue of consolidation is one that must be addressed. However, because of its inherent complexity and the political and other ramifications, consolidation is really a future issue. The single/dual-site problem is an immediate issue that speaks to a basic inequity in the foundation program as it now exists.

Others say that certain "well-off" districts would benefit from the adjustment and do not really need the additional funds. It is true that because of extraordinary assessed valuations or PL874 revenues, some districts are more fortunate than others. This was the case in the past and will likely continue into the future. However, it is irrelevant in consideration of the fact that an inherent inequity exists in the allocation of the cornerstone of the foundation formula -- the basic K-12 unit. This inequity should be resolved. Then, if there is a way to address windfalls, that should be done later. However, care must be taken with regard to the latter to ensure that the disparity appellation is not upset so as to jeopardize the state's eligibility under PL874.

In conclusion, we urge you to support HB119 and HD185 to address these blemishes on an otherwise outstanding foundation program. If you have any questions, please do not hesitate to contact Jim Zuelow, Superintendent of the St. Mary's School District, or myself.

Very sincerely,



B.A. Weinberg, Consultant  
ST. MARY'S SCHOOL DISTRICT  
(Educational Management Associates, Inc.)

BAW/gt

# MEMORANDUM

State of Alaska  
Department of Education

TO: Steve Hole  
Deputy Commissioner

DATE: February 17, 1989

FILE NO: FAC 1742

TELEPHONE NO: 465-2865

FROM: Tom Ryan  
Acting Director  
EFSS

SUBJECT: Single/Dual Site Consortium  
Proposed Foundation Program  
Amendment

A Consortium of Single/Dual Site school districts is proposing a change to the foundation program (attached) which provides an extra percentage calculation for twenty eight school districts. The Consortium claims that this extra funding is needed to counteract negative effects of the current formula.

We have reviewed the analysis done for the Consortium by the South East Regional Resource Center (SERRC). While that analysis does show a reduction in average expenditures for Consortium school districts, it does not show a pattern of reductions common to the group as a whole. The current formula was designed partly for the purpose of reducing funding for districts with ADM under 1000 which had been favored by the previous formula.

The Consortium analysis uses surveys of superintendents in single/dual site districts to conclude that there were "disproportionate/disparate program curtailments," yet there is no similar survey data shown for multi-site district programs. The survey comments are particularly subjective and are not corroborated by test scores or grass roots pressure which would help identify program inadequacies. That single/dual site district schools may not offer all of the program options available in larger districts is a manifestation of the efficiency of scale achievable in larger districts, and does not by itself indicate a foundation formula problem.

There are certainly some districts in the Consortium who are having difficulty maintaining a level of program offerings acceptable to their community. Yet we do not believe this is true for all or even the majority of Consortium school districts. Our analysis of the SERRC data shows a greater variance in effects of funding formula changes on Consortium districts than upon multi-site districts. We can find no common denominator which identifies the Single/Dual Site Consortium school districts as a group with a common problem requiring a common solution.

We recommend that the State Board oppose the extra percentage bill if it is submitted in the legislature, because it provides a solution to a common complaint and not to a clearly identified common problem. At the February Board meeting we will provide department analyses of the data illustrating the variation in Consortium experiences through various foundation program changes.

1 ALASKA PUBLIC SCHOOL FOUNDATION FUNDING PROGRAM

2 PREPARED 2/22/89

3

BASED ON

4

FFY88 APPL. McCOMB III STUDY

5

6	PL874 259	FY90	SUB TOTAL	SINGLE/DUAL	ESTIMATED
7 SCHOOL	INDIAN LAND	FOUNDATION	COLUMNS	CONSORTIUM	NET EFFECT
8 DISTRICT	ADD-ON	ADJUSTMENT	2 PLUS 3	SOLUTION (A)	
10					
11 ADAK	80	164,800	164,800	1195,453	1260,253
12 ALASKA GATEWAY	189,692	(1196,200)	(1106,508)		(1106,508)
13 ALEUTIAN REGION	163,935	130,600	194,535		194,535
14 ANCHORAGE	1951	80	1951		1951
15 ANNETTE ISLAND	1292,167	1121,200	1413,367	1171,408	1584,775
16 BERLING STRAIT	1954,423	1115,800	11,070,223		11,070,223
17 BRISTOL BAY	140,853	1108,600	1149,453	1166,304	1295,757
18 CHATHAM	1153,177	1207,000	1372,177		1372,177
19 CHUGACH	134,633	175,600	1110,233		1110,233
20 COPPER RIVER	158,613	(144,400)	114,213		114,213
21 CORDOVA	80	1219,000	1219,000	1184,349	1403,349
22 CRAIG	12,091	170,800	172,891	1149,803	1222,694
23 DELTA GREELY	80	(192,400)	(192,400)	1284,511	1192,111
24 DELLINGHAM	189,692	152,200	1141,892	1232,136	1374,028
25 FAIRBANKS	80	(1633,000)	(1633,000)		(1633,000)
26 GALENA	1115,449	133,600	1149,049	1143,489	1292,538
27 HALIBUT	80	(145,000)	(145,000)	183,563	138,563
28 HOONAH	129,302	130,000	159,302	1167,962	1227,264
29 HYDABURG	14,443	147,400	151,843	197,595	1149,438
30 IDITAROD	1164,288	80	1164,288		1164,288
31 JUNEAU	1381	80	1381		1381
32 KAKE	146,173	194,200	1140,373	1128,000	1268,373
33 KASHUNAHUTUT	1117,216	153,400	1170,616	1165,282	1335,898
34 KENAI	119,967	80	119,967		119,967
35 KETCHIKAN	80	80	80	1313,414	1315,414
36 KING COVE	148,839	164,800	1113,639		1113,639
37 KLADICK	144,823	149,000	1133,823	1129,558	1263,381
38 KODIAK	11,783	(1127,200)	(1111,417)		(1111,417)
39 KUSKOKUM	1163,862	80	1163,862		1163,862
40 LAKE & PENINSULA	1216,481	183,400	1300,081		1300,081
41 LOWER KUSKOKUM	11,308,958	(1453,000)	1855,958		1855,958
42 LOWER YUKON	1942,203	1201,000	11,163,203		11,163,203
43 MAT-SU	80	80	80		80
44 NENANA	1190	(184,000)	(183,810)	1167,011	183,201
45 NOME	80	181,000	181,000	1267,973	1348,973
46 NORTH SLOPE	1580,580	1328,800	1879,380		1879,380
47 NORTHWEST ARCTIC	1769,039	(1228,000)	1541,039		1541,039
48 PELICAN	80	110,200	110,200	160,264	170,464
49 PETERSBURG	80	80	80	1172,108	1172,108
50 PRIBILOF	1100,341	1146,400	1264,741	1129,283	1375,975
51 RAILBELT	80	(1497,400)	(1497,400)		(1497,400)
52 SAND POINT	80	166,000	166,000		166,000
53 SITKA	13,042	80	13,042	1271,176	1274,218
54 SKAGWAY	80	80	80	1113,400	1113,400
55 SOUTHEAST ISLAND	1100,345	1207,600	1307,945		1307,945
56 SOUTHWEST REGION	1384,515	199,000	1483,515		1483,515
57 ST. MARY'S	134,633	173,200	1107,833	1127,109	1234,942
58 TADUNA	135,522	125,800	161,522	1104,551	1165,873
59 UNALASKA	11,332	125,800	127,132	1152,430	1179,562
60 VALDEZ	80	(1175,200)	(1175,200)	1209,151	133,951
61 WRANGELL	80	80	80	1189,264	1189,264
62 YAKUTAT	118,649	1135,600	1154,249	1114,152	1268,401
63 YUKON PLATS	1235,331	(1356,400)	(1121,069)		(1121,069)
64 YUKON-KOYUKUK	1315,251	(148,000)	1267,251		1267,251
65 YUPIIT	1225,557	(130,000)	1195,557		1195,557
66					
67					
68					
69					
70 TOTALS	17,804,926	(168,400)	17,736,526	14,672,726	112,409,232
71					
72					

*SINGLE / DUAL SITE CONSORTIUM FINANCIAL STUDY*  
*REVIEW AND ANALYSIS*

*Study and Proposal.*

The Consortium study examined the revenues and expenditures per pupil in ADM from FY1986 to FY1989 for thirty school districts characterized as single/dual site districts. The findings are that revenues per ADM to these school districts have been declining, as have expenditures, over the fiscal years studied. Additional state funding by formula adjustments to instructional units for these districts is recommended by the study.

*Review and Analysis.*

Department analysis was directed at examination of the state aid pattern to three groups of school districts: single/dual site districts, large metropolitan school districts, and dispersed rural school districts. State aid revenue patterns were the primary focus for analysis because that is what the Consortium Study proposes changing. Area differentials were removed from the state aid data so the funds measured represent the instructional support aspect of the formula. State aid per ADM was then recomputed using the adjusted aid amounts. A statistical measure called the "coefficient of variation" was applied to examine the relative differences within the three identified groups. It then became possible to examine the effects of changes in state funding at three fiscal periods and determine the extent to which the state funding formula may have contributed to variations within a group, as well as between groups.

Audited state aid revenues were examined for fiscal years 1983, 1986 and 1988. The foundation program formula in FY83 was based upon ADM counts converted to instructional units with the state equalizing local contributions with state funds by a formula element called "supplemental equalization aid". From FY84 through FY86 appropriations were made on a statutory amount per ADM derived from the FY83 formula, with variations in appropriations levels each year. FY87 was not examined because changes to ADM funding were asystematic and resulted in problems with the federal P.L. 874 Impact Aid program requiring a special appropriation in FY88 to re-equalize state aid. FY88 was the first year of the current foundation program formula which was adopted to better equalize funding of districts.

The foundation formula recognizes district size and dispersion of schools as significant cost factors and adjusts for them. Geographic cost factors were recently studied in detail for the Legislature, and were not analyzed in this review. Neither were expenditures examined since they represent budgetary actions and decisions of school boards and their administrators, and expenditure differences would necessarily parallel revenue fluctuations.

# SINGLE/DUAL SITE CONSORTIUM FINANCIAL STUDY

REVIEW AND ANALYSIS -Page 2-

## Findings.

The horizontal bar graph shows the three school district groupings for three fiscal years. The single/dual site group of districts is the most disparate measured on an aid per ADM basis. Districts in this group vary from 48 to over 2,500 pupils in size. Conversion of ADM counts to instructional units causes extreme variations in state aid within this diverse group. When presented as amounts per ADM of revenue, these within-group differences are amplified. However, for the three fiscal years examined, this group had the least variation in terms of dollars per ADM provided from the state.

Districts over 2,500 students in size are less diverse as a group compared to the single/dual site group on the \$/ADM basis of comparison. This is due in part to local contribution requirements in the current formula, and changes in the adjustment of P.L.874 Impact Aid funds, both of which decrease state aid. Variances within this group from converting ADM to instructional units and dollars are small, and result in a lower amount per ADM when averaged. This grouping shows the greatest decline in state aid in FY88.

Within dispersed rural districts as a group, conversion of ADM to instructional units commonly causes wider variations in state aid. Small changes in ADM cause major changes in units and dollars paid. This group of districts also derives substantial revenues from the P.L.874 Impact Aid program, and the decreased state aid per ADM in FY88 is largely due to the equalization adjustments of the latest formula.

## Conclusions.

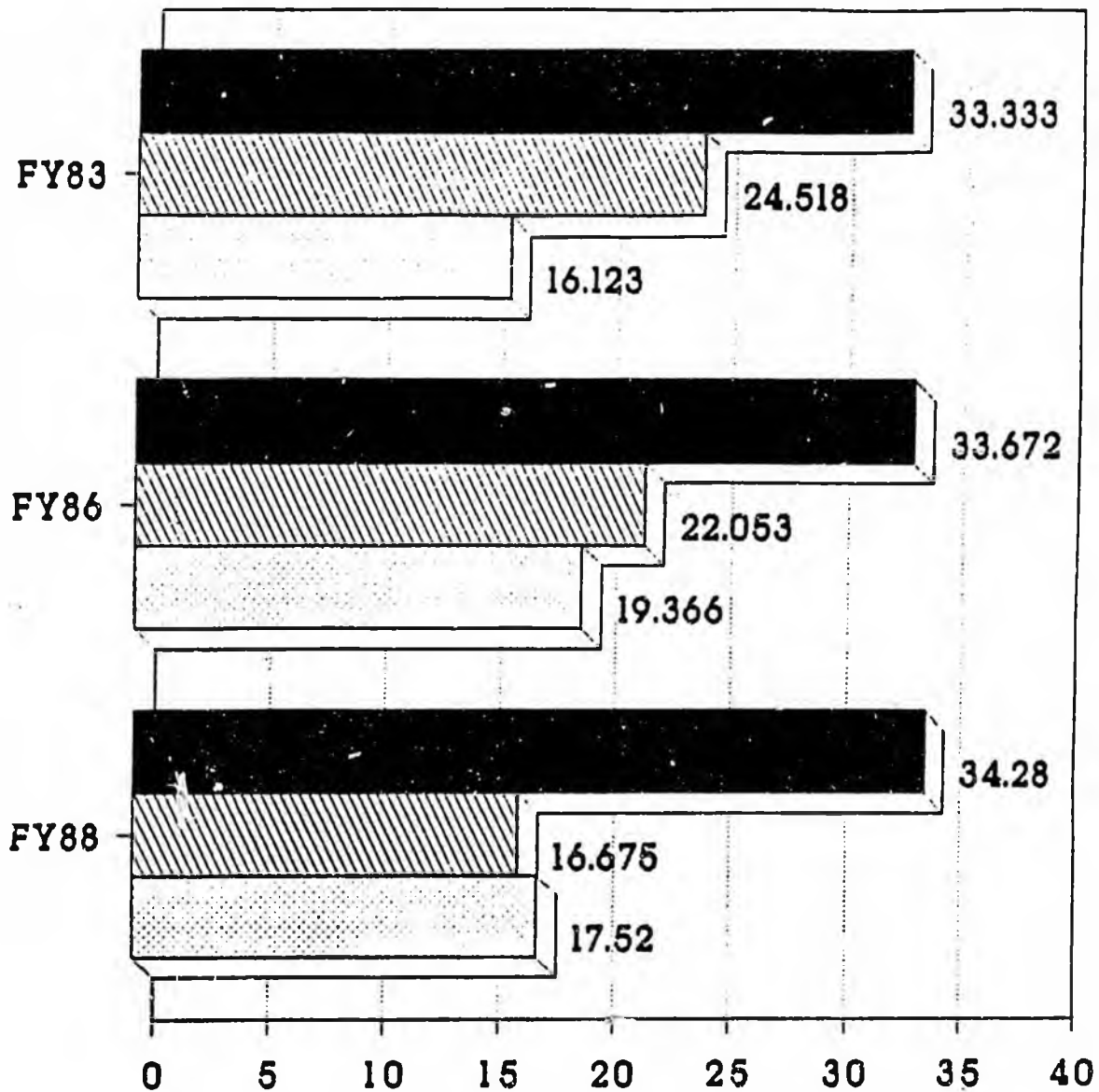
The foundation program formula implemented in FY88 appears to have had the least effect on state aid to the single/dual site districts as a group. This is a widely varied group, which logically precludes generalizations about problems or solutions to problems affecting them.

The Single Site / Dual Site District Consortium Financial Study Report of December, 1988 proposes foundation formula adjustments which would provide more state aid to the school districts within the group. Assuming no reductions in state appropriations for school support in FY90, the study is a reasonable political proposal. If state appropriations for school support decrease, the proposed changes would be accommodated at the expense of other school districts.

The current foundation formula did pass the federal P.L.874 Impact Aid equity check known as the "disparity test" on the basis of FY88 audited school district revenues. The proposed changes will probably increase the disparity between districts, but such changes should not cause the state to flunk the test so far as existing data indicates.

# SINGLE/DUAL SITE DISTRICTS

VARIATIONS FY83/FY86/FY88



SINGLE/DUAL, LARGE, DISPERSED RURAL

■ Series 1    ▨ Series 2    ▤ Series 3

Foundation Program Analysis

ALASKA DEPARTMENT OF EDUCATION  
 SCHOOL OPERATING FUND REVENUES  
 COMPARISONS (OF CHANGE: FY83 TO FY84, FY86 TO FY88 & FY83 TO FY86  
 (a:COMP8368 (02/15/89)

SCHOOL DISTRICT	FY83 AID MINUS AREA DIFF.	FY83 FINAL AID 1982-83	FY83 STATE AID PER AID	FY86 STATE AID MINUS FY83 AREA DIFF.	REV. APPX. FY 1986 AID	FY86 STATE AID ADJUSTED PER AID	FY86 STATE AID MINUS FY83 AREA DIFF.	FY 1988 FOUNDATION	FY88 STATE AID ADJUSTED PER AID	\$ PER AID PERCENTAGE FY86 TO FY83	\$ PER AID PERCENTAGE FY88 TO FY83	\$ PER AID PERCENTAGE FY88 TO FY86
* SINGLE/DUAL SITE DISTRICTS *												
ADAK	\$2,809,321	593	\$4,738	\$1,793,170	603	\$2,974	\$1,617,028	604	\$2,679	62.76%	56.53%	90.07%
ALUTIAN REGION	\$1,617,674	121	\$11,716	\$1,036,489	90	\$11,516	\$1,221,834	105	\$11,664	98.29%	99.56%	101.23%
ABBOTTS ISLAND	\$1,646,511	341	\$4,828	\$1,452,531	395	\$3,677	\$1,132,279	415	\$2,732	76.16%	56.57%	74.28%
BRISTOL BAY	\$1,320,574	212	\$6,229	\$1,416,940	217	\$6,510	\$1,394,573	245	\$5,683	104.03%	91.23%	87.03%
CORDOVA	\$1,928,984	430	\$4,486	\$1,817,930	396	\$4,591	\$1,964,781	429	\$4,580	102.34%	102.10%	99.76%
CRATC	\$1,055,192	146	\$7,227	\$1,319,656	188	\$7,819	\$1,298,321	213	\$6,058	97.12%	83.82%	86.30%
DELTA CREEKLY	\$4,498,765	940	\$4,786	\$4,281,596	990	\$4,290	\$3,858,130	930	\$4,150	89.64%	86.71%	96.73%
BILLINGHAM	\$2,166,512	375	\$5,777	\$2,496,503	429	\$5,819	\$2,401,763	463	\$5,185	100.73%	89.74%	89.09%
GABBA	\$943,401	142	\$6,544	\$992,555	148	\$6,706	\$806,896	151	\$5,337	100.95%	80.33%	79.57%
HAINES	\$2,116,034	380	\$5,569	\$2,127,460	340	\$5,257	\$1,878,613	366	\$5,138	112.37%	92.28%	82.12%
HOONAH	\$1,350,842	237	\$5,696	\$1,311,938	227	\$5,779	\$1,272,537	240	\$5,311	101.46%	93.24%	91.90%
HYDABURG	\$737,221	93	\$7,927	\$855,935	97	\$8,424	\$897,150	109	\$8,281	111.32%	103.45%	92.93%
KAKE	\$1,349,728	191	\$7,867	\$1,464,909	214	\$6,845	\$1,046,176	180	\$5,812	96.87%	82.25%	84.91%
KASHOUMIUT	\$0			\$1,006,844	152	\$6,619	\$1,013,975	169	\$6,000			90.65%
KETCHIKAN	\$7,975,903	2,164	\$3,374	\$9,535,827	2,435	\$3,916	\$8,812,987	2,531	\$3,482	116.07%	103.20%	88.91%
KING COVE	\$753,798	103	\$7,318	\$819,084	126	\$6,501	\$750,146	135	\$5,868	88.83%	80.18%	90.27%
KLUKOCK	\$1,829,118	139	\$7,408	\$1,121,387	157	\$7,143	\$986,169	170	\$5,787	96.47%	78.16%	81.02%
KUKANA	\$1,840,689	125	\$8,324	\$1,819,853	112	\$9,186	\$1,396,623	201	\$6,940	109.39%	83.37%	76.21%
KOME	\$1,454,192	731	\$4,725	\$3,923,117	816	\$4,808	\$3,297,427	725	\$4,549	101.74%	96.27%	94.62%
PELICAN	\$569,318	48	\$11,861	\$594,825	48	\$12,392	\$525,046	49	\$10,628	104.48%	89.61%	85.77%
PETERSBURG	\$2,243,756	572	\$3,923	\$2,317,050	542	\$4,275	\$2,905,744	630	\$4,612	120.98%	117.56%	107.88%
PRIDLOF	\$1,315,807	167	\$7,874	\$929,303	167	\$5,565	\$996,684	152	\$6,564	70.67%	83.35%	117.95%
SAND POINT	\$669,617	124	\$5,400	\$654,664	111	\$5,898	\$502,203	140	\$6,448	109.22%	119.77%	109.67%
SITKA	\$5,697,873	1,583	\$3,599	\$6,334,713	1,556	\$3,969	\$6,148,125	1,617	\$3,803	110.29%	105.46%	95.81%
SUGSVAY	\$950,490	169	\$5,624	\$846,120	125	\$6,769	\$820,269	142	\$5,797	120.37%	103.08%	85.64%
ST. MARY'S	\$1,064,719	107	\$9,951	\$1,113,151	111	\$10,028	\$1,054,797	112	\$9,384	100.78%	94.31%	93.58%
TANANA	\$827,412	97	\$8,530	\$683,545	71	\$9,627	\$732,495	85	\$6,618	112.86%	101.03%	89.51%
UNALASKA	\$976,641	171	\$5,711	\$842,416	137	\$6,149	\$767,428	153	\$5,009	107.66%	87.71%	81.67%
VALDEZ	\$3,540,288	842	\$4,285	\$3,336,754	771	\$4,328	\$2,440,368	693	\$3,528	102.93%	83.72%	81.33%
WARDHILL	\$2,172,507	480	\$4,526	\$2,150,333	455	\$4,726	\$2,344,103	507	\$4,623	104.42%	102.15%	97.83%
WHEATY	\$1,018,521	155	\$6,571	\$1,067,818	159	\$6,716	\$757,431	134	\$5,663	102.20%	86.18%	84.32%
AVERAGE \$/AID >>>			\$6,387.01			\$6,645.42			\$5,994.78			
STANDARD DEVIATION \$/AID >>>			\$2,128.81			\$2,237.67			\$2,454.99			
ALL OF FUNDING \$ AID			11,11616			33,67232			38,27957			

ALASKA DEPARTMENT OF EDUCATION  
 SCHOOL OPERATING FUND REVENUES  
 COMPARISONS OF CHANGE: FY83 TO FY86, FY83 TO FY83 & FY83 TO FY86  
 (02/15/89)

SCHOOL DISTRICT	FY83 AID HEADS AREA DIFF.	FY83 FINAL AID 1982-83	FY83 STATE AID PER AID	FY86 STATE AID REV. OPRT. HEADS FY83 AREA DIFF.	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	FY 1986 FOUNDATION FINAL AID	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	\$ PER AID PERCENTAGE FY86 TO FY83	\$ PER AID PERCENTAGE FY83 TO FY83	\$ PER AID PERCENTAGE FY83 TO FY86
ANCHORAGE	\$125,135,086	34,402	\$3,616	\$139,764,090	40,076	\$3,492	\$121,010,936	38,730	\$3,167	96.56%	87.01%	90.11%
FAYARD	\$70,000,277	9,375	\$3,235	\$67,003,020	13,051	\$3,462	\$45,136,095	13,195	\$3,425	111.16%	103.97%	91.53%
JUGON	\$15,007,250	4,332	\$3,575	\$17,799,010	4,624	\$3,820	\$15,517,044	4,493	\$3,469	107.07%	97.04%	90.64%
SEAS	\$26,619,496	6,704	\$3,651	\$32,002,555	8,132	\$6,039	\$20,000,003	0,003	\$3,600	110.63%	98.72%	89.20%
FOSTER	\$1,395,426	2,120	\$4,697	\$11,001,393	2,252	\$4,921	\$10,103,613	2,205	\$4,772	104.76%	101.60%	96.90%
DAY-00	\$19,003,610	5,672	\$3,350	\$31,113,070	8,794	\$3,530	\$30,173,331	8,606	\$3,506	105.60%	100.65%	99.10%
BOYS SLOPE	\$1,901,202	1,024	\$5,019	\$6,702,219	1,092	\$6,174	\$5,599,090	1,252	\$4,434	106.10%	76.80%	72.66%
BOYNEST ARCTIC	\$8,337,274	1,466	\$6,014	\$8,402,710	1,402	\$5,670	\$7,632,930	1,500	\$4,956	96.27%	82.61%	87.43%
AVERAGE \$/ADM >>			\$4,256.35			\$4,619.63			\$3,923.50			
STANDARD DEVIATION \$/ADM >>			\$1,003.59			\$974.65			\$654.26			
CORRF. OF VARIATION \$/ADM >>			24.51002			22.05272			16.67536			

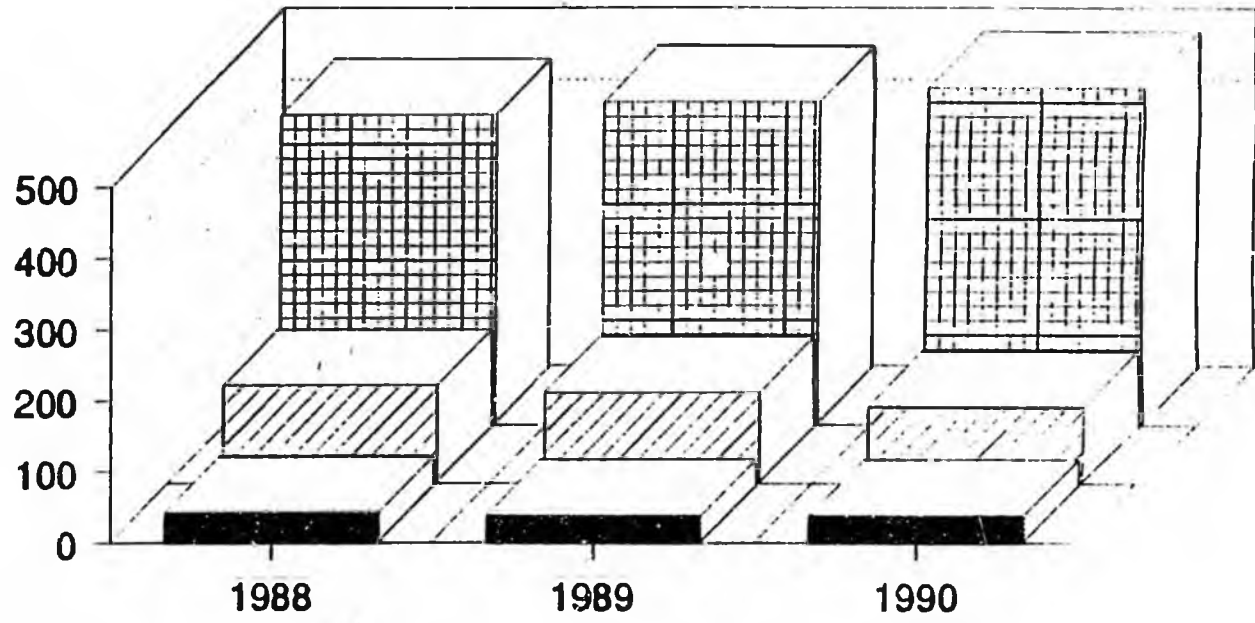
\* LARGE DISTRICTS OVER 2,500 STUDENTS \*

SCHOOL DISTRICT	FY83 AID HEADS AREA DIFF.	FY83 FINAL AID FY 1983	FY83 STATE AID PER AID	FY86 STATE AID REV. OPRT. HEADS FY83 AREA DIFF.	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	FY 1986 FOUNDATION ADJ	FY86 STATE AID REV. OPRT. ADJUSTED PER AID	+/- \$ PER AID PERCENTAGE FY86 TO FY83	+/- \$ PER AID PERCENTAGE FY83 TO FY83	+/- \$ PER AID PERCENTAGE FY83 TO FY86
ALASKA GATEWAY	\$1,366,672	471	\$7,110	\$3,360,903	516	\$6,529	\$3,569,964	502	\$7,106	91.73%	99.83%	108.44%
BRIDGE STRAIT	\$7,090,470	920	\$7,641	\$7,814,261	1,216	\$6,426	\$7,009,107	1,259	\$6,264	84.11%	81.99%	97.40%
CHATHAM	\$2,206,314	261	\$8,466	\$1,026,825	146	\$5,979	\$2,007,447	316	\$6,479	70.69%	76.72%	101.53%
CHUGACH	\$740,298	85	\$8,709	\$1,046,989	141	\$9,009	\$1,122,503	107	\$10,491	103.43%	120.45%	116.45%
COPPER RIVER	\$3,274,596	566	\$5,780	\$3,447,793	567	\$6,001	\$3,672,376	536	\$6,860	105.19%	118.33%	112.50%
EDWARDS	\$2,009,012	321	\$9,003	\$3,345,065	309	\$8,601	\$3,105,228	399	\$7,091	95.56%	87.65%	91.74%
KUSKOK	\$3,660,063	327	\$10,606	\$3,266,641	349	\$9,310	\$3,360,562	375	\$8,953	80.25%	84.42%	95.65%
LAKE & PENINSULA	\$1,660,952	340	\$10,503	\$3,231,922	377	\$8,573	\$3,239,935	347	\$9,345	81.31%	80.64%	109.01%
LOWER KUSKOBIN	\$17,132,293	2,431	\$7,104	\$15,713,903	2,579	\$6,093	\$17,919,010	2,606	\$6,076	85.75%	96.77%	112.05%
LOWER TROUS	\$8,774,283	1,304	\$6,340	\$5,662,733	1,300	\$4,356	\$6,301,395	1,282	\$4,978	60.71%	70.53%	111.31%
RAISBY	\$2,566,000	325	\$7,895	\$2,092,620	350	\$8,000	\$2,614,000	364	\$7,180	102.34%	90.93%	80.86%
SOUTHWEST ISLAND	\$7,045,402	430	\$8,943	\$3,052,659	504	\$7,600	\$4,000,673	465	\$8,402	85.40%	90.43%	115.15%
SOUTHWEST REGION	\$6,195,056	521	\$8,053	\$3,136,596	676	\$6,509	\$3,591,023	600	\$7,474	81.82%	92.00%	113.02%
TROUS PLATS	\$2,009,525	312	\$9,201	\$3,467,335	369	\$9,397	\$3,354,350	361	\$9,292	101.66%	100.33%	91.31%
TROUS-KOYUK	\$6,270,065	557	\$7,641	\$4,071,270	572	\$7,110	\$4,021,934	505	\$7,301	92.67%	96.10%	101.70%
VOYUT	\$0	0	\$0	\$2,490,255	202	\$8,031	\$2,247,179	296	\$7,592			85.97%
AVERAGE \$/ADM >>			\$8,200.63			\$7,415.98			\$7,600.35			
STANDARD DEVIATION \$/ADM >>			\$1,121.47			\$1,435.17			\$1,306.32			

# FOUNDATION PROGRAM

FISCAL YEARS 1988-1990

Millions of Dollars



	1988	1989	1990
STATE AID	431.608	449.532	469.644
LOCAL EFFORT	135.935	125.715	105.519
90% PL874	40.603	36.523	36.695

90% PL874    
  LOCAL EFFORT    
  STATE AID



# Delta/Greely School District

Delta/Greely School District  
REAA #15  
P O Box 527  
Delta Junction Alaska 99737-0527  
(907) 895-4658

Delta School  
Route 1  
Delta Junction  
Alaska 99737  
(907) 895-4656

Ft. Greely School  
P O Box 647  
Delta Junction  
Alaska 99737-0647  
(907) 869-3105

February 17, 1989

FEB 21 1989

Tom Ryan, Acting Director  
Educational Finance & Support Services  
Department of Education  
P.O. Box F  
Juneau, AK 99811

Dear Tom,

Pursuant to the request from you and Steve, I am writing to convey my thoughts regarding the proposal from the Single/Dual Site Consortium. First, let me say that the Delta/Greely schools could certainly use the additional monies generated by this proposal, or from any other source for that matter! However, although the additional monies would be welcomed, I do not agree with the manner in which the monies would be generated. I do not believe that the "small" districts have a unique set of problems different from other districts.

As you know, the proposal from the Single/Dual Site Consortium was based upon a study sanctioned and paid for by selected individual districts. I believe that a complete review of the school funding formula is in order for all 55 school districts. The foundation program review should be continuous with necessary changes proposed from year to year.

It is my belief that the problem that is being addressed by the consortium is not a formula problem at all, but a comparison problem with the previous school foundation program. Specifically, I believe that the comparison problem is primarily a result of the table placed in the prior foundation bill which calculated instructional units for city and borough school districts of less than 1,000 average daily membership. This particular table was unique to that bill and calculated a relatively large number of instructional units. When the current foundation program instructional units are compared to the units calculated from that table, the figures show a significant difference. The real question is whether the current foundation formula should be amended to increase instructional units for those districts, or whether the prior formula was artificially high? I believe that the hold harmless provisions built into the current foundation formula were designed to address the comparison problem and that the current formula provisions for calculating instructional units are acceptable. Certainly, under the current foundation program, all school districts of given characteristics are treated alike, whether they are city or borough districts, or REAA's.

Of the thirty "small" districts designated in the small schools funding study, twenty-five are city and borough school districts. Twenty-three of those districts are below 1,000 ADM and would have been impacted by the table in the previous foundation bill. Another significant change which impacts the data calculation in the small school funding study is that the average daily membership for pre-school children was added into the district ADM for the FY 87 student counts. The FY 87 budget

Tom Ryan, February 17, 1989.

year was also the year where there was a dramatic decrease in state funding for public schools. With the decreased funding and the increase in ADM, the revenue per student figures show, in most cases, a dramatic decrease from the FY 86 revenue per student figure to the FY 87 revenue per student figure. In fact, from the data in the small schools funding study, only three of the fifty-five school districts show an increase in the revenue per student from the FY 86 year to the FY 87 year.

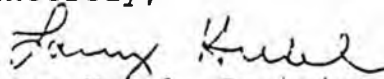
In FY 88, the first year of implementation for the new school funding formula, thirty-six districts showed an increase in the revenue per student. Nineteen of these thirty-six districts which showed an increase are in the "small" districts designated by the consortium. Obviously, there is no significant difference between the "small" districts and the "other" districts in this statistic. The projected figures for FY 89 further indicate that thirty-four of the school districts show an increase in the revenue per student figure. Twenty of these thirty-four districts are again included in the "small" districts.

In a separate comparison that I made looking at the revenue per student comparisons from the FY 87 year to projected FY 89, thirty-five districts show an increase. Of those thirty-five districts, seventeen of those are included in the "small" districts. Utilizing the data from the small school study, eleven districts show an increase in the revenue per student comparing FY 89 to FY 86. Five of those eleven districts are again within the "small" districts.

All of these comparisons indicate that there is no significant difference in the problems faced by the "small" districts than those faced by the remainder of Alaska school districts. There are approximately as many gainers and losers within the "small" districts as there are in the "other" districts. Certainly, there are some real revenue problems within Alaska school districts. However, I do not believe that the proposal to modify the formula put forth by the Single/Dual Site Financial Consortium is a positive response to those problems.

A copy of my notes from my presentation to the State Board of Education on November 8, 1988, are enclosed. As I stated there, I believe that the school foundation program needs continuous attention, study and modification to meet recognized needs. The experience of the last two years in conjunction with numerous PL 81-874 issues, necessitate a review of the premises upon which the formula was based. Based upon a study of the needs and concerns of all Alaska school districts, necessary proposals for change would be initiated.

Sincerely,

  
Larry Huxel, Superintendent

LH/tp  
Enclosure

Alaska State Board of Education

Funding Issues - - November 8, 1988

\* Single site districts have problems

Not all single site districts have similar problems

\* All district have problems compared to 85-86

\* Formula certainly needs continuous attention, study and modification

\* First year (87-88) data just being compiled

\* Remember - primary driving force behind new formula was

PL874 disparity problems

\* HB 604 failed in 86 legislature, bill which passed failed

PL 874 disparity (SB408)

\* New formula judged to pass PL 874 disparity test

\* Age-old school finance question - -

money problem or formula problem?

how much vs distribution system

\* Single site issue ----- money problem

too little money compared to prior receipts

\* Hold harmless based

\* Were prior receipts too high or

upon premise that

current receipts to low?

some districts were

too high

\* Formula question - - are similar school districts treated comparably?

- - are there reasons for varying dollar allocations?

- \* I believe you will find that the answers are "Yes" to both questions
- \* Formula is not the problem - the comparison is the problem
- \* There are reasons that some single site school district compare unfavorably - - specifically city and borough districts under 1000 ADM
- \* SB 408 contained a new table designed for these districts  
I believe that this table is single largest problem in comparisons
- \* Junior high issue and special education factors of earlier years probably also play a part in unfavorable comparisons
- \* One notable problem in current formula is front-loading of units for each funding community - - single funding community districts receive "front-loading" only once  
multiple funding community districts receive bonus
- \* Issue was not noted during formula development as a major problem - - issue was recognized as an incentive for new funding communities
- \* Front-loading more legitimate in small funding communities (less than 200 AD in K-6 or 7-12)  
-- probably questionable in larger funding communities where economy of scale in staffing is not a major issue
- \* Formula problems are minimal - - Revenue problems are significant

STATE OF ALASKA  
DEPARTMENT OF EDUCATION  
OFFICE OF DATA MANAGEMENT

1988-89 TEACHERS' AVERAGE YEARS EXPERIENCE  
For Districts

AVGYRSEX:FSSV845  
DRAFT DATA 2/28/89

<u>REAs</u>	<u>TEACHERS</u>	<u>AVG. YEARS EX.</u>
ADAK	18	10.33
RAILBELT	33	12.37
ALASKA GATEWAY	44	10.37
ALEUTIAN REGION	15	7.71
ANNETTE ISLAND	42	10.55
BERING STRAIT	153	9.01
CHATHAM	47	8.27
CHUGACH	18	6.73
COPPER RIVER	50	10.45
DELTA/GREELY	60	12.59
IDITAROD	48	9.73
KUSPUK	53	11.00
LAKE & PENINSULA	52	6.50
LOWER KUSKOKWIM	258	9.25
LOWER YUKON	140	5.92
PRIBILOF	15	11.73
SOUTHEAST ISLAND	54	9.51
SOUTHWEST REGION	66	9.39
YUKON FLATS	47	11.93
YUKON/KOYUKUK	63	9.66
YUPIIT	36	5.80
KASHUNAMIUT	20	8.11
AVERAGE		9.41

CITIES & BOROUGHs

ANCHORAGE	2534	8.69
BRISTOL BAY	29	9.07
CORDOVA	38	12.62
CRAIG	24	7.27
DILLINGHAM	45	10.58
FAIRBANKS	902	10.15
GALENA	21	8.30
HAINES	35	15.14
MOONAH	17	13.93
HYDABURG	13	9.16
JUNEAU	323	13.51
KAKE	22	9.27
KENAI	628	10.48
KETCHIKAN	189	12.11
KING COVE	15	9.33
KLAWOCK	19	7.06
KODIAK	181	10.71
MAT-SU	519	10.75
NENANA	20	10.35
NOME	58	11.96
NORTH SLOPE	162	13.68
NORTHWEST ARCTIC	141	8.89
PELICAN	6	20.33
PETERSBURG	52	13.75
SAND POINT	17	9.00
SITKA	113	11.52
SKAGWAY	14	6.90
ST. MARYS	19	9.47
UNALASKA	19	11.86
VALDEZ	65	12.81
WRANGELL	45	14.37
YAKUTAT	17	9.20
TANANA	9	10.88
AVERAGE		11.00
TOTAL STATE AVERAGE		10.36



# 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) 456-1435

March 6, 1989

To: Senator Paul Fischer, Chair  
Members, Senate HESS Committee

Re: Senate Bill No. 179; "An Act relating to state  
aid for education; and providing for an  
effective date."

NEA-Alaska supports and encourages your favorable  
consideration of SB 179.

Small single and dual site districts are necessarily  
disadvantaged in terms of the amount of financial resources  
available.

The result effectively limits the programs and services  
which can be made available to students. Over an extended  
period of time this can and will adversely impact quality of  
education.

As you consider SB 179 we also urge that its passage require  
full funding of the instructional unit at no less than the  
\$60,000 level so as not to detract from the potential  
positive effect of this legislation.

Thank you for your consideration of our position.

Respectfully submitted,

Bob Manners  
Executive Secretary

# Alaska MUNICIPAL League

TELEPHONE  
(907) 586-1325  
FAX 463-5480


217 SECOND STREET, SUITE 200  
JUNEAU, ALASKA 99801

April 11, 1990

APR 17 1990

## MEMORANDUM

TO: Governor Steve Cowper  
Members of the Alaska State Legislature

FROM: Scott A. Burgess, Executive Director  
Alaska Municipal League 

SUBJECT: Position on Legislation

The Alaska Municipal League Board of Directors met in Juneau, April 5, 1990, and discussed a variety of legislative issues. With this memorandum and the enclosed resolution, I am asking you to note the position taken on the issue of financial assistance for single- and dual-site school districts in your deliberations during the Second Session of the 16th Alaska State Legislature. The enclosed resolution which was passed on April 5, 1990, by the AML Board of Directors addresses HB185 and SB179.

I hope you will consider the position of the AML Board of Directors on this issue and that it will be helpful in guiding your action. If you have any questions, you can contact me at 586-1325.

SAB:ph1

Enclosure

BOARD:GovLeg.res

**A RESOLUTION OF THE ALASKA MUNICIPAL LEAGUE BOARD OF DIRECTORS**

**A Resolution Asking for Financial Relief for  
Single- and Dual-Site School Districts**

WHEREAS, twenty-eight single- and dual-site school districts in the State of Alaska have experienced difficulty in maintaining quality school programs in the past three years because of financial difficulties attributable in part to changes in the education foundation formula in FY 88 that affected these districts disproportionately, and

WHEREAS, these twenty-eight school districts cannot make additional budget reductions without causing further negative effects on the quality of instruction, and

WHEREAS, approximately 12,800 Alaskan children attend schools in these twenty-eight districts, and

WHEREAS, the current school foundation funding formula does not address adequately the revenue needs of these single-site and dual-site districts, and

WHEREAS, the current funding formula has resulted in a number of municipalities with single-site or dual-site school districts having to provide local funds in excess of required local efforts in order to provide for basic need, and

WHEREAS, the Alaska Municipal League is vitally interested in ensuring that Alaska children have access to quality education, and

WHEREAS, twenty-two of the twenty-eight single- and dual-site school districts are in AML member municipalities, and

WHEREAS, House Bill 185 and Senate Bill 179, as originally introduced in the Alaska Legislature in 1989, would provide financial relief to the twenty-eight affected districts by adjusting the education foundation formula as it applies to single- and dual-site school districts, and


WHEREAS, such adjustments would help prevent further cuts in instructional programs in these districts;

NOW, THEREFORE, BE IT RESOLVED that the Alaska Municipal League of Board of Directors does support the passage of House Bill 185 (Senate Bill 179), as introduced, by the Alaska Legislature.

Alaska Municipal League Board  
Resolution on Funding for  
Single- and Dual-Site Schools  
April 5, 1990

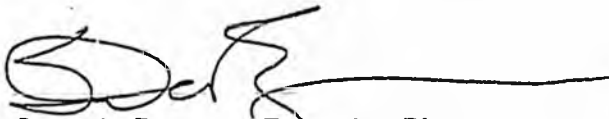
BE IT FURTHER RESOLVED that this resolution be sent to members of the Alaska State Senate, members of the Alaska House of Representatives, Governor Cowper, and all AML members for their consideration.

Adopted this 5th day of April 1990.



Dorothy A. Jones, President

Attest:

  
Scott A. Burgess, Executive Director



FEB 20 1990

# City of Galena

Antoski Hall • P.O. Box 149 • Galena, Alaska 99741 • Telephone (907) 656 1301

## SINGLE/DUEL SITE FUNDING RESOLUTION

City of Galena, Alaska

### RESOLUTION NO.90-3

#### A RESOLUTION SUPPORTING STATE FUNDING FORMULA CHANGES FOR SINGLE AND DUEL SITE SCHOOL DISTRICTS.

WHEREAS, a new funding formula for Alaskan Public Schools was enacted in 1987; and

WHEREAS, it has been recognized since passage in 1987 that inequities exist and would be corrected after implementation; and

WHEREAS, an analysis of audited financial data and of school district programs shows inequities in funding and in student programs for single and duel site school districts of under 3,000 students; and

WHEREAS, the funding of single and duel site school districts is a separate issue within the funding formula which is very distinct and separate from the McDowell area differential study and from PL 81-874 issues; and

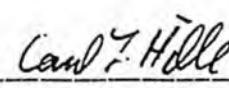
WHEREAS, changes in funding to single and duel site districts resulting from the McDowell area differential study and from PL 81-874 regulation changes will actually increase disparities and inequities between single and duel site districts and other Alaska school districts; and

WHEREAS, the City of Galena has a vested financial interest in the financial operation of the Galena City School District.

NOW THEREFORE BE IT RESOLVED THAT: The City of Galena City Council strongly supports immediate changes in the foundation formula as proposed in HB 185 and SB 179 for Alaskan schools to reduce inequities in funding to single and duel site school districts.

PASSED and APPROVED by a duly constituted quorum of the City Council this 13th day of February, 1990.

  
\_\_\_\_\_  
Mayor Vernon White

  
\_\_\_\_\_  
Attest: Carl L. Hille

# NENANA CITY PUBLIC SCHOOLS

P.O. BOX 00010  
NENANA, ALASKA 99760  
907-832-5464

JAN 22 1990

TO: State of Alaska Legislators

FROM: Gordon Tope, Superintendent *GT*

SUBJECT: Support of Single/Dual Site Funding and a Cost of Living increase to the unit value formula

DATE: January 11, 1990

We believe it is crucial that the Legislature support HB 185 & SB 179 for Single/Dual Site funding, as well as establishing a cost of living escalator to the present unit value.

During the 1986-87 year we received 1,763,918 in State revenues for the General Operating Fund. This year we anticipate 1,622,008 or 8.05% less than 1986-87. For the same period of time our local contribution has increased from 30,000 to 66,063 or 102.2%.

In 1986-87 we had 34.25 employees. By the 1989-90 school year we had reduced the certified teaching staff by 16.22%, the certified administration by 50.00% and the classified employees by 47.35% leaving us with 23.74 employees.

During this same period of time expenditures for fringe benefits increased by 30.13% (Health insurance alone increased by 150.2%). Due to inflation the cost of supplies, utilities, contractual services and other expenses increased an average of 31.45%.

Yet, by eliminating the school contributions, to community schools, activity busses, Kindergarten bus, by increasing the cost of school lunches, closing down our warehouse facilities and eliminating the purchasing of new equipment, we have held our increase of expenditures to a modest 12.53%

Certified & Classified salary scales increased 3% from the 1986-87 to the 1989-90 school year, or an average of .75% per year.



A comparison of selected salaries shows the following:

<u>POSITION</u>	<u>1986-87</u>	<u>1989-90</u>	<u>PERCENT INCREASE [DECREASE]</u>
Beginning Teacher	27,316	28,135	3.0%
Top Teacher	49,281	50,763	3.0%
Superintendent	73,000	65,000	[11.0%]
Principal	59,325	-0-	[Position Eliminated]
Maintenance	16.83	14.25	[15.3%]
Custodian	12.95	13.35	3.1%

As you can see, even though salary scales have increased a modest .75% per year. We have been able to reduce costs when replacing personnel.

We are presenting this information to you in hope that you can see the situation we are now facing. If we are to continue providing quality education, we need your help.

SCHOOL OPERATING FUND  
Actual from Audit

<u>REVENUES</u>	<u>86-87</u>	<u>89-90</u>	<u>% INCREASE [DECREASE]</u>
Local City of Nenana	30,000	66,062	102.20
Tuition (Contract with other District)	626,053(1)	N/A	
Other Local	60,095	46,500	
State Foundation	1,089,637(1)	1,545,508(1)	
Secondary Formula	24,225(1)	N/A	[8.05]
Tuition	24,003	76,500(1)	
Transportation	58,008	N/A	
Federal PL874	3,195	13,000	
<b>TOTAL REVENUES</b>	<b>1,915,216</b>	<b>1,747,570</b>	<b>[8.75]</b>
 <u>EXPENDITURES</u>			
Total Certified	710,896	655,778	[7.75]
FTE	18.5	15.5	[16.22]
% of Revenue	36.50%	38.07%	
Total Administrative	127,325	65,000	[48.95]
FTE	2.0	1.0	[50.00]
% of Revenue	6.55%	3.77%	
Total Classified Including Subs and Temporary	314,744	252,870	[19.66]
FTE	13.75	7.24	[47.35]
% of Revenue	16.18%	14.68%	

	<u>86-87</u>	<u>89-90</u>	<sup>%</sup> <u>INCREASE</u> <u>[DECREASE]</u>
Total Fringe	10.45%/203,315	15.36%/264,572	30.13
RIP	3.32%/ 64,645	N/A	
Other Expenses	20.10%/390,917	25.42%/437,900	12.53
Pupil Trans.	3.32%/ 64,522	N/A	
Transfer to Other Funds	2.43%/ 47,370	1.60%/ 27,605	[41.73]
TOTAL EXPENDITURES	1,923,734	1,703,725	
FUND BALANCE (Includes Carry-over)	172,202	18,845	
ENROLLMENT	203	185.5	[8.63]

## INFLATIONARY INCREASES OVER FOUR YEARS

	<u>86-87</u>	<u>89-90</u>	<sup>of</sup> <u>INCREASE</u> <u>DECREASE</u>
Airfare to Anchorage	222.00	232.00	4.5%
Audit-General Fund	5,940.00	6,880.00	15.8%
Audit-State Single	1,700.00	3,250.00	91.2%
Cups 10oz.	60.02(case)	77.35(case)	28.9%
Fuel Oil #2	.623	.795	27.6%
Legal Fee	125.00/hr.	135.00/hr.	8.0%
Liner, Waste Can	39.12/cs.	47.77/cs.	22.1%
Maint. Contract Xerox	286.40/mo.	387.00/mo.	35.1%
Milk 2%	20.00	23.33	16.7%
Workbooks	4.68	5.91	26.3%
	1.14	1.59	39.5%
	3.70	5.30	43.2%
Weekly Reader	1.95	2.25	15.4%
AVERAGE INCREASE IN COST OF GOODS OR SERVICES			31.45

cc: Representative S. Fitz  
 Senator Coghill  
 Commissioner of Education  
 State Board of Education  
 House & Senate Hess and Finance Committee



# Single/Dual Site Financial Consortium

"... representing the needs of <sup>29</sup>28 Alaskan School Districts."

November 6, 1989

TO: SENATOR PAUL FISCHER AND THE SPECIAL SENATE FINANCE COMMITTEE

FROM: WALT BROMENSCHENKEL, COORDINATOR, SINGLE/DUAL SITE FINANCIAL CONSORTIUM

RE: INFORMATION RELATED TO SCHOOL FUNDING FORMULA AND SINGLE/DUAL SITE FINANCIAL CONSORTIUM EFFORTS

More than two years ago, a number of single and dual site school districts in Alaska commissioned a study to evaluate the economic and programmatic impact of the most recent finance formula on single and dual site school districts. The participating school districts contracted with Southeast Regional Resource Center which was employed to design and carry out a study evaluating the impact of the funding formula on school districts. That study gathered financial and programmatic information from approximately twenty of the smaller school districts in the state. It compared circumstances within school districts before and after implementation of the latest finance formula.

The data requested from school districts were analyzed and evaluated. The researchers concluded that both the economic circumstances and the programmatic offerings within single and dual site school districts with student populations of 2,500 and less, suffered disparate effects from implementation of Senate Bill 15. That is to say, the impact of the new finance formula had a more negative effect on the single and dual site school districts than larger and multiple site school districts. In addition, the structure of the finance formula rewarded multiple site school districts through a front end load feature which, when applied to multiple sites, provided for substantial increases in funding when compared to the single and dual site school districts.

During the 1988/89 school year, 16 school districts in Alaska contributed \$3,000 per district to finance an effort which would result in a legislative solution to this finance formula problem. That solution would distribute approximately \$4.6 million among the 28 school districts included in the Single/Dual Site Consortium.

In the current year, the Single/Dual Site Financial Consortium is representing 29 school districts. The additional school district resulted from the reorganization of school districts on the Aleutian Chain. Specifically, the establishment of the Aleutian East Region School District produced a dual site district - the Aleutian Region Schools.

The conditions in the single and dual site school districts continue to deteriorate. At this time, many of the single and dual site school districts operate without a building principal, have no counseling services available to students, have no music or foreign language programs and have only minimal instructional programs in other areas within their districts. In addition, the ending fund balances of many of these school districts has been depleted. Many of the single and dual site school districts will not be able to continue offering even a minimal program without some relief resulting from a modification in the funding process.

The comment has been made that the Single/Dual Site Financial Consortium districts should not be spending \$5-10,000 on efforts to modify the funding formula; that these monies should be used for operating expenses. The fact is, that these school districts simply have no choice. Prior to last year, no state agency would accept the fact that the foundation formula was, indeed, causing ruin to many school districts in the State of Alaska. The only way we could get the attention of the Department of Education and the State Legislature was to organize, make contributions from already scarce monies, employ a lobbyist who could represent the single and dual site school districts and pursue this with all of the vigor we had.

During the past year we were unsuccessful in accomplishing any type of modification to the funding formula. We are committed to continue that effort and are hopeful that we can communicate effectively with the Legislature, the Governor's Office and the Department of Education in an effort to help them gain a better understanding of our situation. We are also hopeful that the \$4.6 million remedy which is being forwarded by the Single/Dual Site Consortium will be accepted and supported by those agencies.

It is our opinion that an adjustment to the Finance Formula must occur during this Legislative session and that this issue should be a high priority issue of the Department of Education, the Legislature and the Governor's Office. For many school districts within the Consortium, this effort is the single most important priority for the 1990 Legislative session. We ask your support in including the interests of the Single/Dual Site Financial Consortium as a high priority in your recommendations to the Legislature as a whole.

If you have any questions regarding this position paper, please feel comfortable in contacting members of the Single/Dual Site Financial Consortium Steering Committee as listed below:

WALT BROMENSCHENKEL  
Annette Islands  
886-6332

VINCE BARRY  
Tanana  
366-7203

HARRY ROGERS  
Valdez  
835-4357

HARRY PURDY  
Galena  
656-1205

GORDON TOPE  
Nenana  
832-5464

MORRIS VERVERS  
Klawock  
755-2220

GEORGE WHITE  
Kake  
785-3741

DALE MOORE  
St. Marys  
438-2311

# Small school districts make sense

"Can you believe it?" griped a teacher. "That rural school district doesn't have 200 students. But they've got their own high-paid superintendent and business manager."

"It's such a waste of educational funds," agreed another teacher. "Why I've got more students in my school than they've got in the whole district."

I've heard this view a hundred times from educators, legislators, and public-spirited Alaskans. I've half believed it myself.

But the newest research on school district size and school achievement has made me reconsider the idea that small school districts are a waste of money.

Students in small school districts, the latest research shows, have higher achievement than students in large districts.

Small districts, some studies find, especially benefit low-income students.

This research is important to Alaska because we have so many small school districts and because many of our low-income students are in small districts.

Alaska has only five districts with more than 4,000 students — Anchorage, Fairbanks, Matanuska-Susitna, Kenai and Juneau.

Twenty-seven of Alaska's 55 school districts have fewer than 400 students.

But Alaska may not have gone wrong when it created



**Judith  
Kleinfeld**

these small districts even though the fixed expenses of school districts — like a superintendent — make small districts cost more.

Herbert Walberg, a noted specialist in educational productivity, together with statistician William Fowler, have published one of the largest and most sophisticated studies ever done on the relationship between school district size and student achievement.

The study was carried out in New Jersey which has more than 500 school districts. In Alaska we can't do this kind of educational research because we only have 55 districts — too few to make the necessary statistical comparisons.

The New Jersey research is useful to us, however, because New Jersey has many school districts which are just as small as those in Alaska. The average district size in New Jersey, I was surprised to learn, is just

2,000 students.

New Jersey has one school district with only 38 students — even smaller than the smallest Alaska district (50 students).

I was impressed by another feature of the New Jersey study. Achievement was measured not only by standardized test scores. The state also developed its own tests which assessed what New Jersey citizens believed their children should know.

Students in small school districts, Walberg and Fowler found, achieved higher scores than their socioeconomic status would predict. Students in the largest school districts scored lower than would be expected.

The cutting point was about 3,000 students. On the average, districts below 3,000 students scored higher than students' socioeconomic status would predict and districts above 4,000 students scored lower.

Why might a small school district have positive effects on student achievement?

Small size gives a district some important advantages. New educational ideas can be tried out quickly without having to go through layers of bureaucracy.

Student problems can also be resolved faster.

"If I've got a problem with a student, I call the parent," one small district superintendent told me. "The parent says, 'You bet I'll take care of it. The su-

perintendent called.'"

In large school systems, a lot of staff time is spent on communication with other staff, rather than on communication with students. More staff time also goes into organizational battles that have little to do with teaching.

When a school district is small, superintendents and teachers are more likely to be aware of community values and parent preferences. It's easier for school staff to know the parents and work with them.

Just being small doesn't guarantee these educational benefits. Some small districts have poor relationships with their communities.

But consensus, communication and change are easier to achieve in a small district. And there may be cost-sharing arrangements and other economies that can cut the extra expenses caused by small districts.

The next time I hear people griping about the high cost of Alaska's small rural school districts I'm going to bring up the New Jersey research. I don't expect to change their minds. But maybe I can get them to think more about it.

□ Dr. Judith Kleinfeld teaches psychology at the University of Alaska Fairbanks.

POSITION PAPER

SINGLE/DUAL FUNDING COMMUNITY DISTRICTS

prepared by

ST. MARY'S SCHOOL DISTRICT

November 2, 1989

## POSITION PAPER

### SINGLE/DUAL FUNDING COMMUNITY DISTRICTS

Although the current Foundation Program is generally regarded as a more equitable means of distributing public education funds in Alaska than prior distribution schemes, it is likewise widely recognized that some significant inequities still exist. The Legislature took this into account through separate appropriations to mitigate the negative impacts of the new formula on certain types of districts. This paper deals with a problem shared by twenty-nine districts composed of only one or two funding communities.

The allocation of instructional units under the Foundation Program is "front-end loaded." For example, a base amount of two K-12 instructional units is provided for the first 10 students in ADM for a funding community with fewer than 200 ADM in elementary or in secondary. However, as ADM increases, it takes more and more students to generate a unit. For example, with 100 ADM a district does not get 20 units (ten times the number it gets for 10 ADM). Instead it gets only 12.33 units.

The "penalty" for the district with only one or two funding communities is that it is only able to take advantage of the "front-end loading" once or twice, while districts with several funding communities benefit multiple times. The effects of this can be graphically illustrated by comparing the K-12 funding generated in three pairs of districts in which each district in the pair has approximately the same ADM (see Appendix). In each comparison, one district is composed of one or two funding communities and the other has several funding communities. Inasmuch as categorical funds, area differentials, and other factors are not involved in the calculation of K-12 units, the only variable is the single/dual funding community versus multiple funding communities. In the three district pairs compared, multiple funding communities produced a per ADM funding differential from \$1,913 (45.7%) to \$4,978 (91.6%). The extra revenue generated by the multiple funding community district in each pair ranged from \$151,434 to \$306,623 for each additional funding community.

There are, of course, incremental added costs for the operation of multiple sites. However, the revenue generated from access to the "front-end load" of the formula numerous times tends to overcompensate for the necessary operational cost differential. By comparison, therefore, the single/dual funding community districts are significantly and unfairly penalized. Such a disparity cannot be justified under a Foundation Program that purports to provide funding for equal educational opportunity across Alaska (AS14.17.220).

The Single/Dual Site Financial Consortium has suggested minor adjustments to the Foundation Program for twenty-nine single/dual site districts that would cost about \$4.7 million based on a \$60,000 unit. This proposed solution has been introduced as legislation in the form of HB185 and SB179.

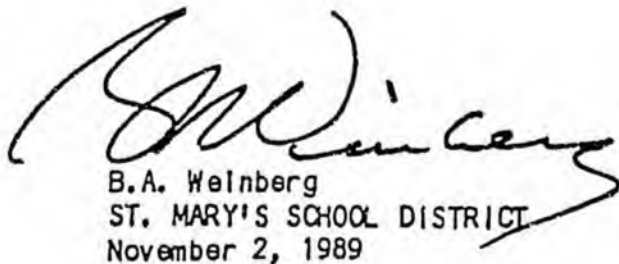
Some critics of this proposal say that a school consolidation initiative to eliminate small "inefficient" districts is the answer. They are

relying on the conventional wisdom that greater size automatically produces economies of scale and reduces the percentage cost of administration. However, such intuitive judgments are not always borne out by the facts. A case in point is found in a November 1986 report to the Washington State Legislature entitled "Special Study of School District Central Administration" (Report No. 86-16). This report revealed that the state's largest district, Seattle, had nearly the highest percentage of expenditures for central administration, and Castle Rock, one of the smallest districts, had the lowest percentage.

In any case, because school consolidation is a complex matter fraught with political and other ramifications, it is really a future issue. On the other hand, single and dual funding community districts and the associated financing inequities are with us now. Thus, a foundation formula adjustment on their behalf is very much a present issue and should be dealt with now.

Other opponents of the Consortium proposal say that benefits would go to certain "well off" districts which do not really need the additional funds. It is true that because of extraordinary assessed valuations or PL874 revenues, some districts are more fortunate than others. However, the current Foundation Program does not even attempt to distribute funds on the basis of need. If it did, a good case could be made that one or more Alaska districts do not "need" any foundation funds.

Notwithstanding, an inherent inequity exists in the allocation of the cornerstone of the foundation formula, the basic K-12 unit. In the interest of fairness, therefore, this disparity affecting half of the state's districts should be addressed without further delay.

  
B.A. Weinberg  
ST. MARY'S SCHOOL DISTRICT  
November 2, 1989

APPENDIX

Comparison of Selected District Pairs

(ADM and number of units from DOE FY'90 projections produced on March 13, 1989.)

	<u>#Funding Communities</u>	<u>ADM</u>	<u>K-12 Units</u>	<u>Actual K-12 Rev. @\$60,000</u>	<u>K-12 Rev. Per ADM</u>	<u>Adjusted* K-12 Rev. @\$60,000</u>	
Alaska Gateway	7	477.00	57.59	3,455,400	7,244	3,332,252	
Dillingham	1	460.00	36.67	2,200,200	4,783	2,200,200	
	<u>6</u>				<u>2,461</u>	<u>1,132,052</u>	Difference (51.5%)
						188,676	Additional K-12 Revenue Per Funding Community Two through Six
Northwest Arctic	11	1,613.97	164.17	9,850,200	6,103	9,782,029	
Sitka	1	1,602.80	111.93	6,715,800	4,190	6,715,800	
	<u>10</u>				<u>1,913</u>	<u>3,066,229</u>	Difference (45.7%)
						306,623	Additional K-12 Revenue Per Funding Community Two through Eleven
Lake & Peninsula	14	367.15	63.72	3,823,200	10,413	3,800,812	
Haines	2	365.00	33.06	1,983,600	5,435	1,983,600	
	<u>12</u>				<u>4,978</u>	<u>1,817,212</u>	Difference (91.6%)
						151,434	Additional K-12 Revenue Per Funding Community Three through Fourteen

\* K-12 funding is adjusted to equivalent ADM for comparison purposes by multiplying the per ADM revenue of the larger district by the ADM of the smaller district.



# Single/Dual Site Financial Consortium

"... representing the needs of 28 Alaskan School Districts."

January 12, 1990

TO: ATTENDEES AT THE AASB EDUCATION EXPOSITION

FROM: WALT BROMENSCHENKEL, *WB* SUPERINTENDENT, SINGLE/DUAL SITE FINANCIAL CONSORTIUM

RE: INFORMATION RELATED TO SCHOOL FUNDING FORMULA AND SINGLE/DUAL SITE FINANCIAL CONSORTIUM EFFORTS

More than two years ago, a number of single and dual site school districts in Alaska commissioned a study to evaluate the economic and programmatic impact of the most recent finance formula on single and dual site school districts. The participating school districts contracted with Southeast Regional Resource Center which was employed to design and carry out a study evaluating the impact of the funding formula on school districts. That study gathered financial and programmatic information from approximately twenty of the smaller school districts in the state. It compared circumstances within school districts before and after implementation of the latest finance formula.

The data requested from school districts were analyzed and evaluated. The researchers concluded that both the economic circumstances and the programmatic offerings within single and dual site school districts with student populations of 2,500 and less, suffered disparate effects from implementation of Senate Bill 15. That is to say, the impact of the new finance formula had a more negative effect on the single and dual site school districts than larger and multiple site school districts. In addition, the structure of the finance formula rewarded multiple site school districts through a front end load feature which, when applied to multiple sites, provided for substantial increases in funding when compared to the single and dual site school districts.

During the 1988/89 school year, 18 school districts in Alaska contributed \$3,000 per district to finance an effort which would result in a legislative solution to this finance formula problem. That solution would distribute approximately \$4.6 million among the 28 school districts included in the Single/Dual Site Consortium.

In the current year, the Single/Dual Site Financial Consortium is representing 29 school districts. The additional school district resulted from the reorganization of school districts on the Aleutian Chain. Specifically, the establishment of the Aleutian East Region School District produced a dual site district - the Aleutian Region Schools.

The conditions in the single and dual site school districts continue to deteriorate. At this time, many of the single and dual site school districts operate without a building principal, have no counseling services available to students, have no music or foreign language programs and have only minimal instructional programs in other areas within their districts. In addition, the ending fund balances of many of these school districts has been depleted. Many of the single and dual site school districts will not be able to continue offering even a minimal program without some relief resulting from a modification in the funding process.

Each of the thirty school districts in the Single/Dual Site Consortium currently has many successful programs that could be presented during the AASB Education Exposition. However, many of those school districts simply can not afford to travel to Juneau for the purpose of sharing their successes. At this point, it is clear that unless the funding formula for single and dual site school districts is changed, the quality dimension of the single and dual site school district will cease to exist. These school districts simply have no choice but to pursue remedies through the Financial Consortium. Prior to last year, no state agency would accept the fact that the Foundation Formula was, indeed, causing ruin to many school districts in the State of Alaska. The only way we could get the attention of the Department of Education and the State Legislature was to organize, make contributions from already scarce funds, employ a lobbyist who could represent the single and dual site school district and pursue this with all the vigor we had.

During the past year we were unsuccessful in accomplishing any type of modification to the funding formula. We are committed to continue that effort and are hopeful that we can communicate effectively with the Legislature, the Governor's Office and the Department of Education in an effort to help them gain a better understanding of our situation. We are also hopeful that the \$4.6 million remedy which is being forwarded by the Single/Dual Site Consortium will be accepted and supported by those agencies.

It is our opinion that an adjustment to the Finance Formula must occur during this Legislative session and that this issue should be a high priority concern of the Department of Education, the Legislature and the Governor's Office. For many school districts within the Consortium, this effort is the single most important priority for the 1990 Legislative session. We ask your support in including the interests of the Single/Dual Site Financial Consortium in your deliberations during this legislative session.

If you have any questions regarding this position paper, please feel comfortable in contacting members of the Single/Dual Site Financial Consortium Steering Committee as listed below:

WALT BROMENSCHENKEL  
Annette Islands  
886-6332

VINCE BARRY  
Tanana  
366-7203

HARRY ROGERS  
Valdez  
835-4357

HARRY PURDY  
Galena  
656-1205

GORDON TOPE  
Nenana  
832-5464

MORRIS VERVERS  
Klawock  
755-2220

GEORGE WHITE  
Kake  
785-3741

DALE MOORE  
St. Marys  
438-2311

## POSITION PAPER

### SINGLE/DUAL FUNDING COMMUNITY DISTRICTS

Although the current Foundation Program is generally regarded as a more equitable means of distributing public education funds in Alaska than prior distribution schemes, it is likewise widely recognized that some significant inequities still exist. The Legislature took this into account through separate appropriations to mitigate the negative impacts of the new formula on certain types of districts. This paper deals with a problem shared by twenty-nine districts composed of only one or two funding communities.

The allocation of instructional units under the Foundation Program is "front-end loaded." For example, a base amount of two K-12 instructional units is provided for the first 10 students in ADM for a funding community with fewer than 200 ADM in elementary or in secondary. However, as ADM increases, it takes more and more students to generate a unit. For example, with 100 ADM a district does not get 20 units (ten times the number it gets for 10 ADM). Instead it gets only 12.33 units.

The "penalty" for the district with only one or two funding communities is that it is only able to take advantage of the "front-end loading" once or twice, while districts with several funding communities benefit multiple times. The effects of this can be graphically illustrated by comparing the K-12 funding generated in three pairs of districts in which each district in the pair has approximately the same ADM (see Appendix). In each comparison, one district is composed of one or two funding communities and the other has several funding communities. Inasmuch as categorical funds, area differentials, and other factors are not involved in the calculation of K-12 units, the only variable is the single/dual funding community versus multiple funding communities. In the three district pairs compared, multiple funding communities produced a per ADM funding differential from \$1,913 (45.7%) to \$4,978 (91.6%). The extra revenue generated by the multiple funding community district in each pair ranged from \$151,434 to \$306,623 for each additional funding community.

There are, of course, incremental added costs for the operation of multiple sites. However, the revenue generated from access to the "front-end load" of the formula numerous times tends to overcompensate for the necessary operational cost differential. By comparison, therefore, the single/dual funding community districts are significantly and unfairly penalized. Such a disparity cannot be justified under a Foundation Program that purports to provide funding for equal educational opportunity across Alaska (AS14.17.220).

The Single/Dual Site Financial Consortium has suggested minor adjustments to the Foundation Program for twenty-nine single/dual site districts that would cost about \$4.7 million based on a \$60,000 unit. This proposed solution has been introduced as legislation in the form of HB185 and SB179.

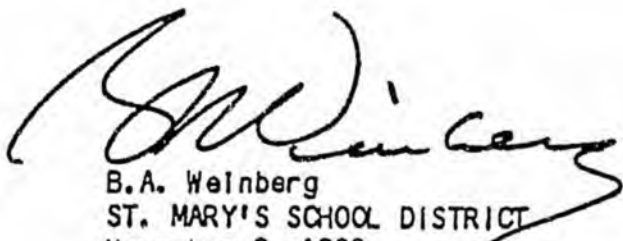
Some critics of this proposal say that a school consolidation initiative to eliminate small "inefficient" districts is the answer. They are

relying on the conventional wisdom that greater size automatically produces economies of scale and reduces the percentage cost of administration. However, such intuitive judgments are not always borne out by the facts. A case in point is found in a November 1986 report to the Washington State Legislature entitled "Special Study of School District Central Administration" (Report No. 86-16). This report revealed that the state's largest district, Seattle, had nearly the highest percentage of expenditures for central administration, and Castle Rock, one of the smallest districts, had the lowest percentage.

In any case, because school consolidation is a complex matter fraught with political and other ramifications, it is really a future issue. On the other hand, single and dual funding community districts and the associated financing inequities are with us now. Thus, a foundation formula adjustment on their behalf is very much a present issue and should be dealt with now.

Other opponents of the Consortium proposal say that benefits would go to certain "well off" districts which do not really need the additional funds. It is true that because of extraordinary assessed valuations or PL874 revenues, some districts are more fortunate than others. However, the current Foundation Program does not even attempt to distribute funds on the basis of need. If it did, a good case could be made that one or more Alaska districts do not "need" any foundation funds.

Notwithstanding, an inherent inequity exists in the allocation of the cornerstone of the foundation formula, the basic K-12 unit. In the interest of fairness, therefore, this disparity affecting half of the state's districts should be addressed without further delay.

  
B.A. Weinberg  
ST. MARY'S SCHOOL DISTRICT  
November 2, 1989

APPENDIX

Comparison of Selected District Pairs

(ADM and number of units from DOE FY'90 projections produced on March 13, 1989.)

	#Funding Communities	ADM	K-12 Units	Actual K-12 Rev. @\$60,000	K-12 Rev. Per ADM	Adjusted* K-12 Rev. @\$60,000	
Alaska Gateway	7	477.00	57.59	3,455,400	7,244	3,332,252	
Dillingham	1	460.00	36.67	2,200,200	4,783	2,200,200	
	<u>6</u>				<u>2,461</u>	<u>1,132,052</u>	Difference (51.5%)
						188,676	Additional K-12 Revenue Per Funding Community Two through Six
Northwest Arctic	11	1,613.97	164.17	9,850,200	6,103	9,782,029	
Sitka	1	1,602.80	111.93	6,715,800	4,190	6,715,800	
	<u>10</u>				<u>1,913</u>	<u>3,066,229</u>	Difference (45.7%)
						306,623	Additional K-12 Revenue Per Funding Community Two through Eleven
Lake & Peninsula	14	367.15	63.72	3,823,200	10,413	3,800,812	
Haines	2	365.00	33.06	1,983,600	5,435	1,983,600	
	<u>12</u>				<u>4,978</u>	<u>1,817,212</u>	Difference (91.6%)
						151,434	Additional K-12 Revenue Per Funding Community Three through Fourteen

\* K-12 funding is adjusted to equivalent ADM for comparison purposes by multiplying the per ADM revenue of the larger district by the ADM of the smaller district.

FEB 20 1990



# Single/Dual Site Financial Consortium

"... representing the needs of 28 Alaskan School Districts."

February 14, 1990

GOVERNOR STEVE COWPER  
State of Alaska  
Pouch A  
Juneau, AK 99811

Dear Governor Cowper,

The school districts included on the attached listing are affected by HB 185 and SB 179 which address funding for Single/Dual Site Schools in our State. A consortium of 29 school districts has been formed to make a correction to the funding formula after commissioning a study in 1988 to evaluate the economic and programmatic impact of the funding formula passed in 1987. This consortium represents over half of all school districts in the State.

The study found that programmatic offerings within single and dual site school districts with student populations of 2,500 and less suffered disparate effects from the new formula. This means that the impact of the new finance formula has a more negative effect on the single and dual site school districts than larger and multiple site school districts. In addition, the current formula rewards multiple site school districts through a front end load feature when applied to multiple sites. This feature provides for substantial increases in funding when compared to the single and dual site school districts.

Two bills have been introduced to bring the single and dual site schools into parity with other schools in Alaska. HB 185 was introduced by Representatives Wallis, Jacko and Goll in 1989. SB 179 was introduced by Senator Eliason along with seven other senators and is currently in Senate HESS. SB 179 has had one hearing to date. HB 185 is now sitting in House Rules awaiting further action.

The bills would cost the State an additional \$4,700,000 per year if either HB 185 or SB 179 pass. The additional funds would be distributed among 29 single and dual site school districts. Further, it should be made clear that no large multiple site schools would experience any reduction in funds by the passage of HB 185 or SB 179. *No but if same applied could get more*

We respectfully request that your office consider the passage of HB 185 and/or SB 179 a high priority education issue in your recommendations to the Legislature and to Commissioner Demmert.

Enclosed please find a packet that includes highlights of the 1938 study and other information that supports the need to pass HB 185 and/or SB 179.

Thank you for your attention to this matter.

Sincerely,



Walter E. Bromenschenkel, Ed.D.  
Superintendent of Schools, Annette Islands  
Coordinator, Single/Dual Site Consortium

\smschc

cc: William Demmert, Commissioner of Education  
State of Alaska Board of Education  
Single/Dual Site Consortium Membership

Enclosures

WEB:JL

ALASKA SCHOOL DISTRICTS INCLUDED IN HB 185 & SB 179

Adak  
Aleutian Region  
Annette Islands  
Bristol Bay  
Cordova  
Craig  
Delta Greely  
Dillingham  
Galena  
Haines  
Hoonah  
Hydaburg  
Kake  
Kashunamuit  
Ketchikan  
Klawock  
Nenana  
Nome  
Pelican  
Petersburg  
Pribilof Islands  
Sitka  
Skagway  
St. Marys  
Tanana  
Unalaska  
Valdez  
Wrangell  
Yakutat

\smschf

# HIGHLIGHTS

## SINGLE/DUAL SITE FINANCIAL CONSORTIUM STUDY REPORT

### BACKGROUND

In April of 1988 a number of Alaska School District Board of Education members and superintendents met to discuss their belief that the funding formula had a disparate impact on single and dual-site school districts.

The group determined to form a consortium to investigate the effects of the application of House Bill 126 on small single and dual-site school districts. The membership included single and dual-site school districts with enrollments of less than 3,000 students. The consortium contracted for a study to investigate how these school districts had been impacted by the new Foundation Program.

### FINDINGS

The major findings of the study are as follows:

1. All districts in Alaska experienced a reduction in expenditures per ADM (average daily membership) between fiscal years 1986 and 1989.
2. Single/dual site and small school districts experienced a greater reduction in dollars per ADM than did multiple site and larger school districts - that is, the changes in funding resulted in disproportionate/disparate program curtailments that negatively affected small single and dual-site school districts more than larger and multiple-site school districts.
3. Larger and multiple-site school districts have now approximated their FY 1986 dollar per ADM expenditure levels.
4. Smaller single and dual-site school districts have remained at a level relatively constant with the level to which they had fallen after the FY 1987 budget constrictions.
5. To bring the smaller school districts back to their relative position when compared to the larger districts, an increased expenditure of approximately \$10 million would be necessary.
6. The researchers concluded and recognized that multiple-site school districts are more costly to operate than single/dual site school districts.

## SOLUTION

The researchers generated and evaluated several methods of addressing the funding problem. The researchers identified and recommended a funding scheme which would result in a percentage increase added to the Foundation Formula allocation to each of the small single and dual-site school districts. They generated three alternative solutions which the Consortium could consider, all of which would cost between .89% and 1.23% of the State of Alaska Education Foundation Allocation for FY 1989.

<u>SOLUTION</u>	<u>AMOUNT TO BE DISTRIBUTED</u>
A	\$4,672,724
B	\$4,072,837
C	\$5,539,129

## CONCLUSION

The Consortium membership has no interest in competing with other school districts for existing dollars. It is the belief of the Single and Dual-Site Consortium membership that additional money in the amount of \$4,672,724 should be added to the Foundation Formula Allocation and distributed among the school districts negatively affected by application of House Bill 126.

POSITION PAPER

SINGLE/DUAL FUNDING COMMUNITY DISTRICTS

prepared by

ST. MARY'S SCHOOL DISTRICT

and

KASHUNAMIUT SCHOOL DISTRICT

Revised

January 19, 1990

## POSITION PAPER

### SINGLE/DUAL FUNDING COMMUNITY DISTRICTS

Although the current Foundation Program is generally regarded as a more equitable means of distributing public education funds in Alaska than prior distribution schemes, it is likewise widely recognized that some significant inequities still exist. The Legislature has taken this into account through separate appropriations to mitigate the negative impacts of the new formula on certain types of districts. This paper deals with a problem shared by twenty-nine districts composed of only one or two funding communities.

The allocation of instructional units under the Foundation Program is "front-end loaded." For example, a base amount of two K-12 instructional units is provided for the first 10 students in ADM for a funding community with fewer than 200 ADM in elementary or in secondary. However, as ADM increases, it takes more and more students to generate a unit. For example, with 100 ADM a district does not get 20 units (ten times the number it gets for 10 ADM). Instead it gets only 12.33 units.

The "penalty" for the district with only one or two funding communities is that it is only able to take advantage of the "front-end loading" once or twice, while districts with several funding communities benefit multiple times. The effects of this can be graphically illustrated by comparing the K-12 funding generated in three pairs of districts in which each district in the pair has approximately the same ADM (see Appendix). In each comparison, one district is composed of one or two funding communities and the other has several funding communities. Inasmuch as categorical funds, area differentials, and other factors are not involved in the calculation of K-12 units, the only variable is the single/dual funding community versus multiple funding communities. In the three district pairs compared, multiple funding communities produced a per ADM funding differential from \$1,714 (39.8%) to \$5,014 (95.1%). The extra revenue generated by the multiple funding community district in each pair ranged from \$154,698 to \$280,885 for each additional funding community.

There are, of course, incremental added costs for the operation of multiple sites. However, the revenue generated from access to the "front-end load" of the formula numerous times tends to overcompensate for the necessary operational cost differential. By comparison, therefore, the single/dual funding community districts are significantly and unfairly penalized. Such a disparity cannot be justified under a Foundation Program that purports to provide funding for equal educational opportunity across Alaska (AS14.17.220).

The Single/Dual Site Financial Consortium has suggested minor adjustments to the Foundation Program for twenty-nine single/dual site districts. This proposed solution, introduced as legislation in the form of HB185 and SB179, would cost about \$4.7 million based on a \$60,000 unit, less than 1% of the Foundation Program cost.

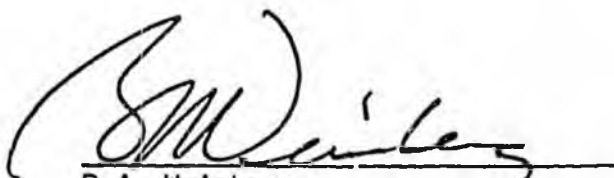
Some critics of this proposal say that a school consolidation initiative to eliminate small, "inefficient" districts is the answer. They are

relying on the conventional wisdom that greater size automatically produces economies of scale and reduces the percentage cost of administration. However, such intuitive judgments are not always borne out by the facts. A case in point is found in a November 1986 report to the Washington State Legislature entitled "Special Study of School District Central Administration" (Report No. 86-16). This report revealed that the state's largest district, Seattle, had nearly the highest percentage of expenditures for central administration, and Castle Rock, one of the smallest districts, had the lowest percentage. During FY'89, 27% of Alaska districts had lower percentages of total school operating funds spent on school and central administration than Anchorage.

In any case, because school consolidation is a complex matter fraught with political and other ramifications, it is really a future issue. On the other hand, single and dual funding community districts and the associated financing inequities are with us now. Thus, a foundation formula adjustment on their behalf is very much a present issue and should be dealt with now.

Other opponents of the Consortium proposal say that benefits would go to certain "well off" districts which do not really need the additional funds. It is true that because of extraordinary assessed valuations or PL874 revenues, some districts are more fortunate than others. However, the current Foundation Program does not even attempt to distribute funds on the basis of need. If it did, a good case could be made that one or more Alaska districts do not "need" any foundation funds. For this reason, single/dual site districts should be treated under the same philosophy that governs the rest of the foundation program rather than being singled out for adjustments strictly on a so-called need basis.

The fact remains that an inherent inequity exists in the allocation of the cornerstone of the foundation formula, the basic K-12 unit, which adversely affects single and dual funding community districts. In the interest of fairness, therefore, this disparity affecting over half of the state's districts should be addressed without further delay.

  
B.A. Weinberg  
ST. MARY'S SCHOOL DISTRICT  
KASHUNAMIUT SCHOOL DISTRICT  
January 19, 1990

APPENDIX

Comparison of Selected District Pairs

(ADM and number of units from DOE FY'90 reports produced on 01/08/90.)

	#Funding Communities	ADM	K-12 Units	Actual K-12 Rev. @\$60,000	K-12 Rev. Per ADM	Adjusted* K-12 Rev. @\$60,000	
Southwest Region	10	435.60	58.06	3,483,600	7,997	3,483,600	
Dillingham	1	449.45	35.96	2,157,600	4,801	2,091,316	
					<u>3,196</u>	<u>1,392,284</u>	Difference (66.6%)
						154,698	Additional K-12 Revenue Per Funding Community Two through Ten
Northwest Arctic	11	1,645.75	165.13	9,907,800	6,020	9,864,854	
Sitka	1	1,638.68	117.60	7,056,000	4,306	7,056,000	
					<u>1,714</u>	<u>2,808,854</u>	Difference (39.8%)
						280,885	Additional K-12 Revenue Per Funding Community Two through Eleven
Lake & Peninsula	14	407.35	69.84	4,190,400	10,287	4,083,939	
Haines	2	397.00	34.89	2,093,400	5,273	2,093,400	
					<u>5,014</u>	<u>1,990,539</u>	Difference (95.1%)
						165,878	Additional K-12 Revenue Per Funding Community Three through Fourteen

\* K-12 funding is adjusted to equivalent ADM for comparison purposes by multiplying the per ADM revenue of the larger district by the ADM of the smaller district.



APR 05 1990

April 5, 1990

Senator Paul Fischer  
Rm 508, Capitol  
P.O. Box V  
Juneau, Alaska 99811

Dear Senator Fischer:

Enclosed for your information is a copy of Resolution #9028 supporting HB 185 and SB 179 which correct inequities in State funding to single/dual site school districts.

We would appreciate your support in this effort.

Sincerely,

*Jeanne D. Donald*

Jeanne D. Donald, City Clerk  
City of Valdez

sb

CITY OF VALDEZ, ALASKA

RESOLUTION NO. 9028

A RESOLUTION OF CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, SUPPORTING HB 185 AND SB 179 WHICH CORRECT INEQUITIES IN STATE FUNDING TO SINGLE/DUAL SITE SCHOOL DISTRICTS.

WHEREAS, a consortium has been formed by 29 single/dual school districts; and

WHEREAS, this consortium commissioned a study that clearly shows single/dual site districts suffered disparate adverse effects from the funding formula passed in 1987; and

WHEREAS, two bills have been introduced, HB 185 and SB 179, which would bring single and dual site schools into parity with other schools in Alaska; and

WHEREAS, additional funding of \$4,700,000 per year is needed to fund either version of this proposed legislation to the 29 single and dual site school districts without affecting funding to large multiple site school districts; and

WHEREAS, single/dual site school districts make significant local contributions to fund their schools; and

WHEREAS, it is imperative that this legislation be made a high priority for enactment by the Sixteenth Alaska State Legislature and Governor Cowper; and

WHEREAS, equity in education formula funding should be a priority of the Alaska Municipal League, the State Board of Education, the Department of Education, and the Alaska Legislature.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, that

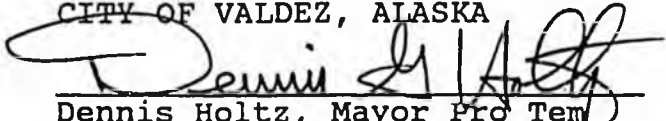
Section 1. The City of Valdez supports the enactment of HB 185, SB 179, or other legislation, along with the necessary funding of \$4,700,000, to bring single and dual site schools into parity with other Alaska schools receiving formula funding.

Section 2. The City of Valdez respectfully requests the Alaska Municipal League through its Board of Directors to lend its support for enactment of legislation to provide equity to all schools under the State's education formula funding.

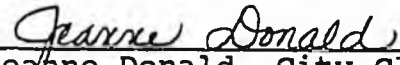
Section 3. The City of Valdez requests that copies of this resolution be sent to Governor Steve Cowper, Senator Jalmar Kerttula, Senator Mike Szymanski, Representative Gene Kubina, Senator Paul Fischer, Representative Johnny Ellis, State Board of Education President Barney Gottstein, Education Commissioner William G. Demmert, and Walter F. Bromenschenkel, Coordinator, Single/Dual Site Consortium.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this 2nd day of April, 1990.

CITY OF VALDEZ, ALASKA

  
Dennis Holtz, Mayor Pro Tem

ATTEST:

  
Jeanne Donald, City Clerk

## FISCAL NOTE

**REQUEST:**

Revision Date: \_\_\_\_\_  
 Title: State Aid for Education  
 Sponsor: Eliason, Zahroff et. al.  
 Requestor: Eliason

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		4,703.4	4,703.4	4,703.4	4,703.4	4,703.4
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	0	4,703.4	4,703.4	4,703.4	4,703.4	4,703.4
<b>CAPITAL</b>						

<b>REVENUE</b>						
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**FUNDING: (Thousands of Dollars)**

GENERAL FUND	0	4,703.4	4,703.4	4,703.4	4,703.4	4,703.4
FEDERAL FUNDS						
OTHER						
<b>TOTAL</b>						

**POSITIONS:**

FULL-TIME						
PART-TIME						
TEMPORARY						

**ANALYSIS :** (Attach a separate page if necessary)

See attached analysis of impact on the Foundation program.

Prepared by: Mary Haka Phone: 465-2800  
 Division: Commissioner's Office Date: 2/23/89

Approved by Commissioner: William G. Demmert Date: 2/23/89  
 Agency: Education

**Distribution (by preparer):**

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

7	8	9	10	11	12	13	14
1. DEPARTMENT OF EDUCATION							
2. PROJECTED PERIOD FY90 FOUNDATION							
3. SINGLE/DUAL SITE PROPOSED SOLUTION (A)							
4.							
5.							
6	PROJECTED	ADJUSTMENT	INCREASED	AREA	ADJUSTED	COLUMN 13	
7 SCHOOL		FACTOR	K-12	COST	INCREASED	TIMES	
8 DISTRICT	FY90 ADM	SINGLE/DUAL	UNITS	DIFF.	K-12 UNITS	\$60,000	
9	-----						
10							
11 ADAK	638.00	48.53	6%	2.91	1.27	3.70	\$222,000
12 ALASKA GATEWAY	477.00	57.59		0.00	1.19	0.00	\$0
13 ALEUTIAN REGION	115.00	22.36		0.00	1.31	0.00	\$0
14 ANCHORAGE	38,747.00	2,591.49		0.00	1.00	0.00	\$0
15 ANNETTE ISLAND	414.00	33.60	8%	2.69	1.03	2.77	\$166,200
16 BERING STRAIT	1,298.00	161.33		0.00	1.39	0.00	\$0
17 BRISTOL BAY	246.00	24.67	8%	1.97	1.27	2.50	\$150,000
18 CHATHAM	317.00	44.31		0.00	1.03	0.00	\$0
19 CHUGACH	101.00	17.58		0.00	1.14	0.00	\$0
20 COPPER RIVER	588.00	68.65		0.00	1.14	0.00	\$0
21 CORDOVA	428.00	34.53	8%	2.76	1.11	3.06	\$183,600
22 CRAIG	217.60	20.51	12%	2.46	1.03	2.53	\$151,800
23 DELTA GREELY	900.00	65.13	6%	3.91	1.16	4.54	\$272,400
24 DILLINGHAM	460.00	36.67	8%	2.93	1.27	3.72	\$223,200
25 FAIRBANKS	13,175.00	903.94		0.00	1.04	0.00	\$0
26 GALENA	145.00	15.67	12%	1.88	1.30	2.44	\$146,400
27 HAINES	365.00	33.06	4%	1.32	1.05	1.39	\$83,400
28 HOONAH	235.00	21.67	12%	2.60	1.08	2.81	\$168,600
29 HYDABURG	106.00	12.83	12%	1.54	1.03	1.59	\$95,400
30 IDITAROD	407.00	56.41		0.00	1.33	0.00	\$0
31 JUNEAU	4,675.00	314.34		0.00	1.00	0.00	\$0
32 KAKE	183.00	18.20	12%	2.18	1.03	2.25	\$135,000
33 KASHUNAMTUT	165.00	17.00	12%	2.04	1.33	2.71	\$162,600
34 KENAI	8,476.00	672.77		0.00	1.00	0.00	\$0
35 KETCHIKAN	2,491.00	174.64	3%	5.24	1.00	5.24	\$314,400
36 KING COVE	133.00	14.87		0.00	1.27	0.00	\$0
37 KLAHOCK	184.00	18.27	12%	2.19	1.03	2.26	\$135,600
38 KODIAK	2,250.69	180.20		-0.00	1.09	0.00	\$0
39 KUSPUK	402.00	56.16		0.00	1.33	0.00	\$0
40 LAKE & PENINSULA	367.15	63.72		0.00	1.31	0.00	\$0
41 LOWER KUSKOKWIM	2,735.50	291.46		0.00	1.42	0.00	\$0
42 LOWER YUKON	1,301.00	145.56		0.00	1.35	0.00	\$0
43 MAT-SU	8,252.00	578.13		0.00	1.00	0.00	\$0
44 NENANA	196.00	19.07	12%	2.29	1.20	2.75	\$165,000
45 NOME	765.00	56.73	6%	3.40	1.34	4.56	\$273,600
46 NORTH SLOPE	1,259.00	122.78		0.00	1.45	0.00	\$0
47 NORTHWEST ARCTIC	1,613.97	164.17		0.00	1.45	0.00	\$0
48 PELICAN	41.00	6.63	12%	0.80	1.08	0.86	\$51,600
49 PETERSBURG	647.00	48.89	6%	2.93	1.00	2.93	\$175,800
50 PRIBILOF	163.00	20.47	8%	1.64	1.30	2.13	\$127,800
51 RAILBELT	336.00	37.66		0.00	1.23	0.00	\$0
52 SAND POINT	155.00	16.33		0.00	1.27	0.00	\$0
53 SITKA	1,602.80	111.93	4%	4.48	1.00	4.48	\$268,800
54 SKAGWAY	135.00	15.00	12%	1.80	1.05	1.89	\$113,400
55 SOUTHEAST ISLAND	509.00	81.05		0.00	1.04	0.00	\$0
56 SOUTHWEST REGION	495.00	68.20		0.00	1.31	0.00	\$0
57 ST. MARY'S	112.00	13.33	12%	1.60	1.30	2.08	\$124,800
58 TANANA	88.00	11.33	12%	1.36	1.30	1.77	\$106,200
59 UNALASKA	180.00	18.00	12%	2.16	1.27	2.74	\$164,400
60 VALDEZ	715.00	53.61	6%	3.22	1.11	3.57	\$214,200
61 WRANGELL	523.00	40.49	8%	3.24	1.00	3.24	\$194,400
62 YAKUTAT	128.00	14.53	12%	1.74	1.08	1.88	\$112,800
63 YUKON FLATS	345.00	52.85		0.00	1.46	0.00	\$0
64 YUKON-KOYUKUK	506.00	71.32		0.00	1.34	0.00	\$0
65 YUPIIT	300.00	36.67		0.00	1.41	0.00	\$0
66	-----						
67							
68 TOTALS	101,809.71	7,896.89		69.28		78.39	\$4,703,400

# HIGHLIGHTS

## SINGLE-DUAL SITE FINANCIAL CONSORTIUM STUDY REPORT

### BACKGROUND

In April of 1988 a number of Alaska School District Board of Education members and superintendents met to discuss their belief that the funding formula had a disparate impact on single and dual-site school districts.

The group determined to form a consortium to investigate the effects of the application of House Bill 126 on small single and dual-site school districts. The membership included single and dual-site school districts with enrollments of less than 3,000 students. The consortium contracted for a study to investigate how these school districts had been impacted by the new Foundation Program.

### FINDINGS

The major findings of the study are as follows:

1. All districts in Alaska experienced a reduction in expenditures per ADM (average daily membership) between fiscal years 1986 and 1989.
2. Single/dual site and small school districts experienced a greater reduction in dollars per ADM than did multiple site and larger school districts - that is, the changes in funding resulted in disproportionate/disparate program curtailments that negatively affected small single and dual-site school districts more than larger and multiple-site school districts.
3. Larger and multiple-site school districts have now approximated their FY 1986 dollar per ADM expenditure levels.
4. Smaller single and dual-site school districts have remained at a level relatively constant with the level to which they had fallen after the FY 1987 budget constrictions.
5. To bring the smaller school districts back to their relative position when compared to the larger districts, an increased expenditure of approximately \$10 million would be necessary.
6. The researchers concluded and recognized that multiple-site school districts are more costly to operate than single/dual site school districts.

SENATE DISTRICTS ANALYSIS- SINGLE/DUAL SITE CONSORTIUM PROPOSAL

SCHOOL DISTRICT	SENATE DISTRICT	K-12 UNITS FY 89	ADJUSTMENT FACTOR	INCREASED UNITS	AREA DIFFERENTIAL (EXISTING)	SINGLE/DUAL SITE: CONSORT PROPOSAL	CHANGE IN DIFFERENTIAL: MCDOWELL REPORT	IMPACT OF MCDOWELL REPORT	TOTAL IMPACT
KASHUNAMIUT	Adams	17.26	12.00%	2.07	1.33	\$165,292	4.00%	\$41,424	\$206,706
NOME	Adams	55.55	6.00%	3.33	1.34	\$267,973	2.00%	\$66,660	\$334,633
Adams Total						\$433,255		\$108,084	\$541,339
GALENA	Binkley	15.33	12.00%	1.84	1.30	\$143,489	3.00%	\$27,594	\$171,083
ST. MARY'S	Binkley	13.58	12.00%	1.63	1.30	\$127,109	7.00%	\$57,036	\$184,145
TANANA	Binkley	11.17	12.00%	1.34	1.30	\$104,551	3.00%	\$20,106	\$124,657
Binkley Total						\$375,149		\$104,736	\$479,885
DELTA GREELY	Coghill	68.13	6.00%	4.09	1.16	\$284,511	-2.00%	(\$81,756)	\$202,755
NENANA	Coghill	19.33	12.00%	2.32	1.20	\$167,011	-6.00%	(\$69,588)	\$97,423
Coghill Total						\$451,522		(\$151,344)	\$300,178
ANNETTE ISLAND	Eliason	34.67	8.00%	2.77	1.03	\$171,408	5.00%	\$104,010	\$275,418
CRAIG	Eliason	20.20	12.00%	2.42	1.03	\$149,803	5.00%	\$60,600	\$210,403
HAINES	Eliason	33.16	4.00%	1.33	1.05	\$83,563	-2.00%	(\$39,792)	\$43,771
HOONAH	Eliason	21.60	12.00%	2.59	1.08	\$167,962	2.00%	\$25,920	\$193,882
HYDABURG	Eliason	13.16	12.00%	1.58	1.03	\$97,595	5.00%	\$39,480	\$137,075
KAKE	Eliason	17.26	12.00%	2.07	1.03	\$128,000	7.00%	\$72,492	\$200,492
KLAWOCK	Eliason	17.47	12.00%	2.10	1.03	\$129,558	5.00%	\$52,410	\$181,968
PELICAN	Eliason	7.75	12.00%	0.93	1.08	\$60,264	2.00%	\$9,300	\$69,564
SITKA	Eliason	112.99	4.00%	4.52	1.00	\$271,176	0.00%	\$0	\$271,176
SKAGWAY	Eliason	15.00	12.00%	1.80	1.05	\$113,400	0.00%	\$0	\$113,400
YAKUTAT	Eliason	14.68	12.00%	1.76	1.08	\$114,152	12.00%	\$105,696	\$219,848
Eliason Total						\$1,486,880		\$430,116	\$1,916,996
KETCHIKAN	Jones	175.23	3.00%	5.26	1.00	\$315,414	0.00%	\$0	\$315,414
PETERSBURG	Jones	47.83	6.00%	2.87	1.00	\$172,188	0.00%	\$0	\$172,188
WRANGELL	Jones	39.43	8.00%	3.15	1.00	\$189,264	0.00%	\$0	\$189,264
Jones Total						\$676,866		\$0	\$676,866
CORDOVA	Kertula/Syzmanski	34.60	8.00%	2.77	1.11	\$184,349	9.00%	\$186,840	\$371,189
VALDEZ	Kertulla/Syzmanski	52.34	6.00%	3.14	1.11	\$209,151	-5.00%	(\$157,020)	\$52,131
Ker/Sysmn Total						\$393,499		\$29,820	\$423,319
ADAK	Zharoff	42.75	6.00%	2.57	1.27	\$195,453	2.00%	\$51,300	\$246,753
BRISTOL BAY	Zharoff	24.00	8.00%	1.92	1.27	\$146,304	6.00%	\$86,400	\$232,704
DILLINGHAM	Zharoff	38.08	8.00%	3.05	1.27	\$232,136	2.00%	\$45,696	\$277,832
KING COVE	Zharoff	0.00	0.00%	0.00	0.00	\$0	2.00%	\$0	\$0
PRIBILOF ISLANDS	Zharoff	20.71	8.00%	1.66	1.30	\$129,230	10.00%	\$124,260	\$253,490
SAND POINT	Zharoff	0.00	0.00%	0.00	0.00	\$0	2.00%	\$0	\$0
UNALASKA	Zharoff	16.67	12.00%	2.00	1.27	\$152,430	2.00%	\$20,004	\$172,434
Zharoff Total						\$855,554		\$327,660	\$1,183,214
TOTAL/AVERAGE		999.93	8.57%	68.87	1.07	\$4,672,725	2.73%	\$849,072	\$5,521,797

HOUSE DIST ANALYSIS- SINGLE/CUAL SITE CONSORTIUM PROPOSAL

SCHOOL DISTRICT	HOUSE DISTRICT	K-12 UNITS FY 89	ADJUSTMENT FACTOR	INCREASED UNITS	AREA DIFFERENTIAL (EXISTING)	SINGLE/ DUAL SITE DISTRICTS PROPOSAL	CHANGE IN DIFFERENTIAL UNDER MCDOWELL REPORT	IMPACT OF MCDOWELL REPORT	TOTAL IMPACT
CORDOVA	Cato	34.60	8.00%	2.77	1.11	\$184,349	9.00%	\$186,840	\$371,189
VALDEZ	Cato	52.34	6.00%	3.14	1.11	\$209,151	-5.00%	(\$157,020)	\$52,131
Cato Total						\$393,499		\$29,820	\$423,319
KASHUNAMIUT	Foster	17.28	12.00%	2.07	1.33	\$165,282	4.00%	\$41,424	\$206,706
NOME	Foster	55.55	6.00%	3.33	1.34	\$267,973	2.00%	\$66,660	\$334,633
Foster Total						\$433,255		\$108,084	\$541,339
ANNETTE ISLAND	Goll	34.67	8.00%	2.77	1.03	\$171,408	5.00%	\$104,010	\$275,418
CRAIG	Goll	20.20	12.00%	2.42	1.03	\$149,803	5.00%	\$60,600	\$210,403
HAINES	Goll	33.16	4.00%	1.33	1.05	\$83,563	-2.00%	(\$39,792)	\$43,771
HOONAH	Goll	21.60	12.00%	2.59	1.08	\$167,962	2.00%	\$25,920	\$193,882
HYDABURG	Goll	13.16	12.00%	1.58	1.03	\$97,595	5.00%	\$39,480	\$137,075
KAKE	Goll	17.26	12.00%	2.07	1.03	\$128,000	7.00%	\$72,492	\$200,492
KLAWOCK	Goll	17.47	12.00%	2.10	1.03	\$129,558	5.00%	\$52,410	\$181,968
SKAGWAY	Goll	15.00	12.00%	1.80	1.05	\$113,400	0.00%	\$0	\$113,400
YAKUTAT	Goll	14.68	12.00%	1.76	1.08	\$114,152	12.00%	\$105,596	\$219,848
Goll Total						\$1,155,440		\$420,816	\$1,576,256
PELICAN	Grussendorf	7.75	12.00%	0.93	1.08	\$60,264	2.00%	\$9,300	\$69,564
SITKA	Grussendorf	112.99	4.00%	4.52	1.00	\$271,176	0.00%	\$0	\$271,176
Grussendorf Total						\$331,440		\$9,300	\$340,740
ADAK	Jacko	42.75	6.00%	2.57	1.27	\$195,453	2.00%	\$51,300	\$246,753
BRISTOL BAY	Jacko	24.00	8.00%	1.92	1.27	\$146,304	6.00%	\$86,400	\$232,704
DILLINGHAM	Jacko	38.08	8.00%	3.05	1.27	\$232,136	2.00%	\$45,696	\$277,832
KING COVE	Jacko	0.00	0.00%	0.00	0.00	\$0	2.00%	\$0	\$0
PRIBILOF ISLANDS	Jacko	20.71	8.00%	1.66	1.30	\$129,230	10.00%	\$124,260	\$253,490
SAND POINT	Jacko	0.00	0.00%	0.00	0.00	\$0	2.00%	\$0	\$0
UNALASKA	Jacko	16.67	12.00%	2.00	1.27	\$152,430	2.00%	\$20,004	\$172,434
Jacko Total						\$855,554		\$327,660	\$1,183,214
DELTA GREELY	Schultz	68.13	6.00%	4.09	1.16	\$284,511	-2.00%	(\$81,756)	\$202,755
NENANA	Schultz	19.33	12.00%	2.32	1.20	\$167,011	-6.00%	(\$69,588)	\$97,423
Schultz Total						\$451,522		(\$151,344)	\$300,178
WRANGELL	Taylor	39.43	8.00%	3.15	1.00	\$189,264	0.00%	\$0	\$189,264
KETCHIKAN	Taylor/Davis	175.23	3.00%	5.26	1.00	\$315,414	0.00%	\$0	\$315,414
PETERSBURG	Taylor/Davis	47.83	6.00%	2.87	1.00	\$172,188	0.00%	\$0	\$172,188
Taylor/Davis Total						\$676,866		\$0	\$676,866
GALENA	Wallis	15.33	12.00%	1.84	1.30	\$143,489	3.00%	\$27,594	\$171,083
ST. MARY'S	Wallis	13.58	12.00%	1.63	1.30	\$127,109	7.00%	\$57,036	\$184,145
TANANA	Wallis	11.17	12.00%	1.34	1.30	\$104,551	3.00%	\$20,106	\$124,657
Wallis Total						\$375,149		\$104,736	\$479,885
TOTAL/AVERAGE		999.93	8.57%	68.87	1.07	\$4,672,725	2.73%	\$849,072	\$5,521,797

1 IN THE SENATE

BY ELIASON, ZHAROFF, ADAMS,  
COGHILL, JONES, KERTTULA,  
SZYMANSKI AND BINKLEY

2

SENATE BILL NO. 179

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SIXTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

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

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

9 \* Section 1. AS 14.17.041 is amended by adding new subsections to read:

10 (e) A district with an ADM of 3,000 or less that consists of one  
11 funding community shall increase the elementary and secondary instruc-  
12 tional units received under (a) or (b) of this section by multiplying  
13 the instructional units by a percentage determined under the following  
14 table:

15	District ADM	Percentage
16	1 - 250	1.12
17	251 - 525	1.08
18	526 - 1000	1.06
19	1001 - 2000	1.04
20	2001 - 3000	1.03

21 (f) A district with an ADM of 1,000 or less that consists of two  
22 funding communities shall increase the elementary and secondary in-  
23 structional units received under (a) or (b) of this section by multi-  
24 plying the instructional units by a percentage determined under the  
25 following table:

26	District ADM	Percentage
27	1 - 250	1.08
28	251 - 525	1.04
29	526 - 1000	1.02

1 \* Sec. 2. This Act takes effect July 1, 1989.

1 IN THE HOUSE

BY WALLIS AND JACKO

2

HOUSE BILL NO. 185

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SIXTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

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

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27	1 - 250	1.08
28	251 - 525	1.04
29	526 - 1000	1.02

1 \* Sec. 2. This Act takes effect July 1, 1989.

# SINGLE SITE / DUAL SITE DISTRICT CONSORTIUM FINANCIAL STUDY REPORT

December, 1988



Annette Island Schools, Craig City Schools, Dillingham City Schools, Galena City Schools, Hydaburg City Schools, Kake City Schools, Ketchikan Gateway Borough Schools, Klawock City Schools, Petersburg City Schools, Pribilof Schools, Sitka Borough Schools, St. Mary's City Schools, Tanana City Schools, Unalaska City Schools, Valdez City Schools, Wrangell City Schools, Yakutat City Schools

# HIGHLIGHTS

## SINGLE-DUAL SITE FINANCIAL CONSORTIUM STUDY REPORT

### BACKGROUND

In April of 1988 a number of Alaska School District Board of Education members and superintendents met to discuss their belief that the funding formula had a disparate impact on single and dual-site school districts.

The group determined to form a consortium to investigate the effects of the application of House Bill 126 on small single and dual-site school districts. The membership included single and dual-site school districts with enrollments of less than 3,000 students. The consortium contracted for a study to investigate how these school districts had been impacted by the new Foundation Program.

### FINDINGS

The major findings of the study are as follows:

1. All districts in Alaska experienced a reduction in expenditures per ADM (average daily membership) between fiscal years 1986 and 1989.
2. Single/dual site and small school districts experienced a greater reduction in dollars per ADM than did multiple site and larger school districts - that is, the changes in funding resulted in disproportionate/disparate program curtailments that negatively affected small single and dual-site school districts more than larger and multiple-site school districts.
3. Larger and multiple-site school districts have now approximated their FY 1986 dollar per ADM expenditure levels.
4. Smaller single and dual-site school districts have remained at a level relatively constant with the level to which they had fallen after the FY 1987 budget constrictions.
5. To bring the smaller school districts back to their relative position when compared to the larger districts, an increased expenditure of approximately \$10 million would be necessary.
6. The researchers concluded and recognized that multiple-site school districts are more costly to operate than single/dual site school districts.

## SOLUTION

The researchers generated and evaluated several methods of addressing the funding problem. The researchers identified and recommended a funding scheme which would result in a percentage increase added to the Foundation Formula allocation to each of the small single and dual-site school districts. They generated three alternative solutions which the Consortium could consider, all of which would cost between .89% and 1.23% of the State of Alaska Education Foundation Allocation for FY 1989.

<u>SOLUTION</u>	<u>AMOUNT TO BE DISTRIBUTED</u>
A	\$4,672,724
B	\$4,072,837
C	\$5,539,129

## CONCLUSION

The Consortium membership has no interest in competing with other school districts for existing dollars. It is the belief of the Single and Dual-Site Consortium membership that additional money in the amount of \$4,672,724 should be added to the Foundation Formula Allocation and distributed among the school districts negatively affected by application of House Bill 126.



## ANNETTE ISLANDS SCHOOL DISTRICT

P.O. Box 7 • Metlakatla, AK 99926

Accredited by Northwest Accreditation Association

Superintendent's Office  
(907) 886-6332

High School Principals Office  
(907) 886-6000

Elementary Principals Office  
(907) 886-4421

January 16, 1989

**TO: ALASKA SUPERINTENDENTS  
ALASKA BOARD OF EDUCATION MEMBERS  
AND OTHER INTERESTED PARTIES**

**FROM: SMALL SCHOOLS FUNDING CONSORTIUM STEERING COMMITTEE**

**RE: SUMMARY OF SMALL DISTRICT FUNDING STUDY FINDINGS**

This document presents information related to the small district funding study. It summarizes the procedures that were used in establishing the Small District Funding Consortium and it presents the major findings of the study. Please feel comfortable in using this information in whatever manner you feel appropriate.

### PROCESS

- A. In April of 1988 a number of Alaska School District Board of Education Members and Superintendents met to discuss their belief that the funding formula had a disparate impact on small school districts.
- B. The group determined to form a consortium to investigate the effects of the application of House Bill 126 on single site and small school districts.
- C. The consortium authorized the steering committee to contract with the Southeast Regional Resource Center for consultation services. The Southeast Regional Resource Center assigned Bill Thompson, Former Director of Finance and Law with the State Department of Education and Bill Bramble also formerly associated with the State Department of Education, to this project.
- D. The project study was limited to single site school districts and dual site school districts with less than 3,000 students.
- E. Each identified school district was asked to contribute \$2,000 to defray the research costs. Seventeen of the thirty eligible school districts contributed \$2,000 each. The instrument was developed, sent to all thirty districts and was completed by all twenty-one districts.

7/30

## MAJOR FINDINGS

- A. All districts in Alaska experienced a reduction in expenditures per FTE between 1986 and 1989.
- B. Single/dual site and small school districts experienced a greater reduction in dollars per FTE expenditure than did multiple site and larger school districts -- that is, the changes in funding resulted in disproportionate/disparate program curtailments that negatively affected small schools more than larger schools and multiple site school districts.
- C. Larger and multiple site school districts have now approximated their 1986 dollar per FTE expenditure levels.
- D. Smaller/dual site school districts have remained at a level relatively constant with the level to which they had fallen after the 1987 budget constrictions.
- E. To bring the smaller school districts back to their 1986 relative position when compared to the larger districts, an increased expenditure of approximately \$10 million would be necessary.
- F. The researchers concluded and recognized that multiple site school districts are more costly to operate than single/dual site school districts.

## SOLUTION

The researchers generated and evaluated several methods of addressing the funding problem. The researchers identified and recommended a funding scheme which would result in a percentage increase added to the Foundation Formula allocation to each of the districts. They generated three alternative solutions which the Consortium might consider, all of which would cost between .89% and 1.23% of the State of Alaska Education Foundation Allocation for FY/89.

<u>SOLUTION</u>	<u>AMOUNT TO BE DISTRIBUTED</u>
A	\$4,672,724
B	4,072,837
C	5,539,129

## CONCLUSION

The Small School Consortium membership has no interest in competing with other school districts for existing dollars. It is the belief of the Small School Consortium membership that additional money in the amount of \$4,672,724 should be added to the Foundation Formula Allocation and distributed among the school districts negatively affected by application of House Bill 126.

Since the implementation of the new state foundation funding formula in FY 1988 small, single or two-community districts have faced increased problems in school funding. In the spring of 1988 seventeen small school districts formed a consortium to take a look at the problem, to try to identify the magnitude and causes of the problems they were experiencing, and pose remedies for the problem. The consortium contracted with the South East Regional Resource Center to gather and analyze data and investigate alternative solutions. Two sources of data were analyzed in the study. These were (a) an extensive set of financial data available from the Department of Education and (b) data gathered through a survey of small school districts. This report is one of a series of three reports prepared by William Thomson and William Bramble of SERRC for the consortium. Together they constitute the final report for the study. The final report has been updated with respect to the earlier draft reports in that complete FY 88 school district audit information and October 1988 FY 89 student count data from the Department of Education is included.

For further information about this report contact one of the Small Schools Financial Consortium Steering Committee Members listed below.

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**PART 1**

**NARRATIVE SUMMARY**

## BACKGROUND

In the spring of 1988, seventeen small school districts formed a consortium to examine problems in funding associated with the new public school foundation program.

The consortium includes districts with two or less funding communities and less than 2500 students as eligible for membership. This made thirty districts eligible; however, two districts, King Cove and Sand Point, will become part of the East Aleutian Borough in FY 1990.

The consortium contracted with the South East Regional Resource Center to gather and analyze data, financial and programmatic, and propose solutions to identified funding problems. Personnel of the Resource Center were instructed not to examine categorical funding, i.e. vocational or bilingual education, or the adequacy of the area differentials, but to examine the general operational problems of small districts. The methodology and activities of Center personnel were monitored by a consortium steering committee of six school superintendents and six district board chairpersons.

This report presents the work of the consortium in examining the effects of the implementation of the 1987 foundation program. Specifically, it investigates the effects of the program implementation by looking at changes in school finances, programs, and operations across the fiscal years 1986 to 1989. This document consists of the following three parts. Part 1 presents a summary of findings, Part 2 presents detail on financial changes in school districts across the four fiscal years, and Part 3 presents the results of a survey of single and dual-site districts aimed at identifying program impacts of the changes in school funding across the period.

## METHODOLOGY

The methodology used was to gather data related to educational inputs (funding, instruction resource, staffing, programs) as well as educational outputs (available courses and curricula, graduation rates, student success after graduation). In addition information was gathered from other sources, e.g., DOE enrollments, achievement test scores, personnel (FTE's) and cost data. Information was gathered for four fiscal years, FY 1986, 1987, 1988 and planned for FY 1989. Data were collected in the summer and fall of 1988.

The rationale for using four fiscal years is two-fold: (1) FY 1986 marked the last year of the foundation program, an amount per pupil scheme, which had been in effect since 1982 and can be considered the high point in available state support for schools. FY 1987 not only marked a new foundation program, but also included a ten percent reduction in state aid because of declining state revenue after the fiscal year had begun. FY 1988 marks the implementation of the existing program, therefore, the first year's data and a second year of planned activities are available. (2) These four years allow sufficient information to be gathered and comparative analysis to be performed.

In making comparisons, data sets were established for the thirty single and dual-site districts, the twenty-four other districts (all other districts except Anchorage), and the Anchorage school district. Anchorage was separated because of its size. We determined that to include it in one of the other data sets tended to unfairly weigh the results.

In addition to synthesizing financial information, a district survey was conducted to assess the impacts of the new foundation program upon single and dual-site districts. Moreover, master class schedules for elementary, junior high schools, and high schools were collected along with annual survey report plans of high school seniors. This information was used as reliability checks against survey responses.

## GENERAL FINDINGS

A. The attached graphs illustrate the changes in total district revenues per pupil in average daily membership (ADM) and the level of state aid per ADM from 1986 to projected in 1989. Graph 1 depicts the four-year changes in total revenues in the school operating fund. This is revealing in that total revenue per pupil between single and dual-site school districts and other districts were at the same point in FY 1986. Across the four years the discrepancy between other districts and the single and dual site districts increases. Single and dual site districts receive less and less per pupil funding in comparison to the other districts. A slight increase in funding is shown for all districts between FY1988 and FY 1989. However, the discrepancy between the two groups is greatest for the projected FY 1989 revenues.

Graph 2 depicts the four-year changes in State aid entitlement for the two groups of districts under three different foundation programs - FY1986, FY1987, and FY1988-1989. The graph shows that State aid entitlement for single and dual-site school districts was significantly higher in 1986 than for other districts. In FY 1987 all districts experienced a sharp decline in State aid because of proration of each district's aid entitlement. In that year the governor reduced the State general fund appropriation for all programs by 10% because of declining State revenues.

The graph shows that between FY 1987 and FY 1988, with the implementation of the new foundation program in FY 1988, the traditional financial relationship in revenue per pupil between single and dual-site school districts and other districts changes. Prior to the FY 1988 program, single and dual-site districts received more State aid per pupil than other districts. With the implementation of the new formula in FY 1988, other districts receive more State aid per ADM than single and dual-site districts and the gap in funding widens in the projected FY 1989 entitlements. In effect, even though single and dual-site districts are efficient in the use of available funds, the economies of scale which other districts can exercise are overlooked in the new program.

The general level of State aid per pupil (across all districts) between 1988 and 1989 (after the implementation of the new foundation program) can largely be explained by changes in the number of pupils participating in categorical programs or federal

revenue received under PL 81-874 in FY 1988, since the schedules for computation of K-12 units have not changed. The significant findings that can be drawn from these revenue graphs are:

1. In comparing trends in total school district revenues with trends in State aid entitlements, single and dual-site districts are more dependent upon a given level of state aid than are other districts. That is, changes in the level of State aid impact single and dual-site districts to a greater extent than other districts.

2. The required four mill effort for city and borough school districts under the current foundation program does not generate significant dollars in real terms to offset the loss of state aid across single and dual-site districts. To financially maintain the current level of program operation single and dual-site districts must obtain a local appropriation which is significantly higher than four mills. The limits which cap the local effort which districts can make (6 mills or 21% of the total adjusted unit value) preclude this remedy. This is exhibited in the FY 1988 analysis of fiscal capacity (See District Financial Analysis in Part 2 of the report) which show that the local appropriation in mill equivalency for Sitka, 6.75 mills, Ketchikan, 6.25 mills, Klawock, 5.81 mills and Haines, 5.67 mills respectively are the highest in the state.

3. Projected into the future, the revenue graphs show that revenue for other districts will increase at a faster rate than for single and dual-site districts. Moreover, it can be inferred that the financial limits of how much the single and dual-site districts can contribute from local sources to offset the loss of state aid will be reached more quickly than for other districts.

B. The changes in revenues and the impacts upon the districts' operations are illustrated in the expenditure graphs (Graphs 3-6). In terms of total expenditures (see Graph 3), other districts and Anchorage are approaching the same level of expenditure per pupil in 1989 that they expended in 1986. Single and dual-site districts exhibit a decline in FY 1989 after being at the same level for 1987 and 1988. Graphs 4 through 6 show that the major functions of district operation, instruction, administration, and operation and maintenance of plant, have significant shifts in percentage of total expenditures across the four-year period. District boards of education for single and dual-site school districts have preserved the instructional program to the extent possible by making cost

reductions in administrative and operation and maintenance of plant functions. The increases in expenditures per ADM for instruction are not surprising and should be expected when there are less dollars available. Moreover, in FY 1989, expenditures for instruction show a slight decrease from FY 1988. This demonstrates that single and dual-site districts are less able to absorb inflationary or other cost increases.

The significance of the pattern of expenditure for single and dual-site districts is:

1. District administration and operation and maintenance of plant functions are being reduced to the minimum level and cannot be further reduced while still providing for obligatory activities, e.g. keeping the building clean and maintained; administration and reporting required by statute and regulation. A review of the district survey data (see Part 3 of this report) supports this finding. Not only have categories of expense within these functions reached a minimal supportable level, but in the instructional function the level of expenditure for textbooks, instructional materials and equipment, and pupil supplies have decreased substantially.

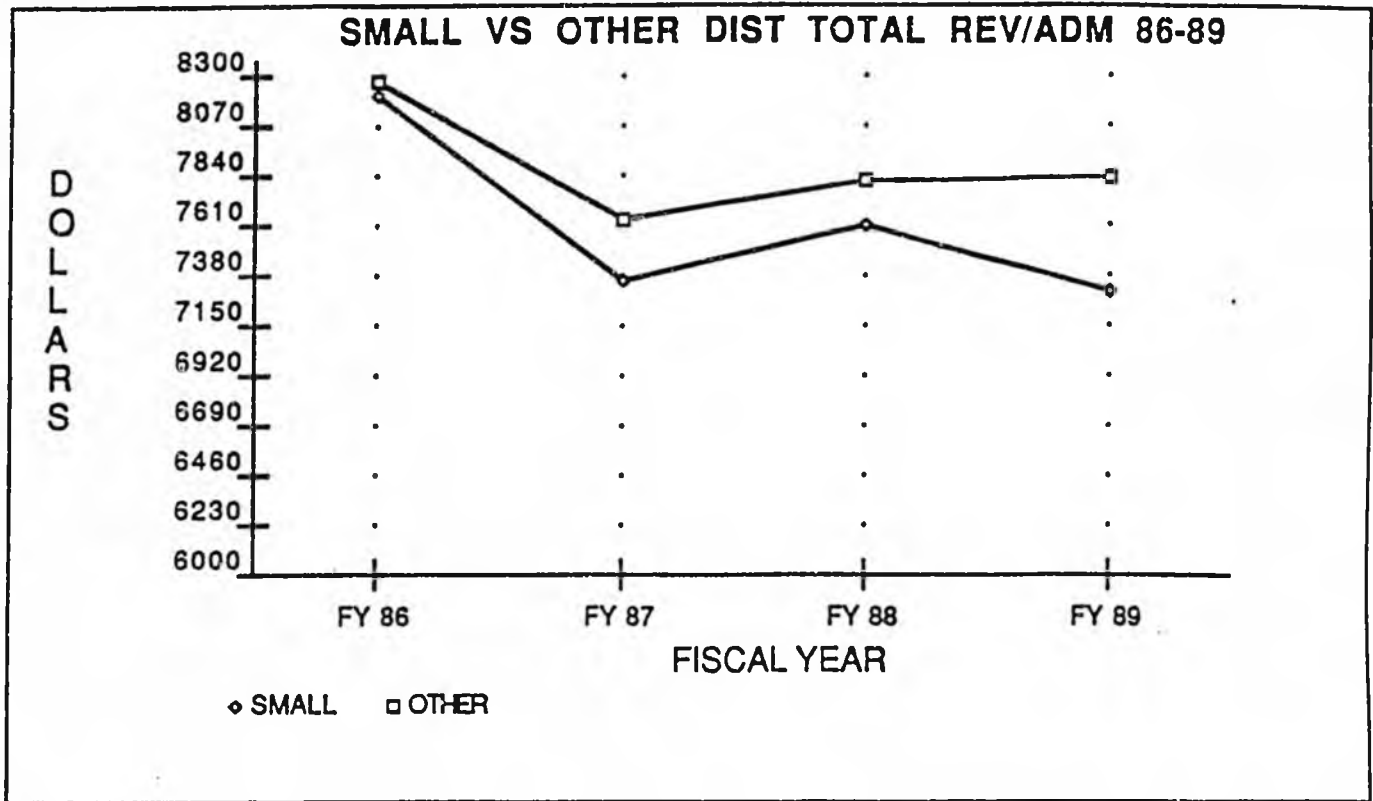
2. If revenues for single and dual-site districts remain constant, cost increases for whatever cause will have to be borne by further restrictions of expenditure in the instructional program since other functions are reaching minimum, supportable level of expenditure.

3. Given the existing pattern of expenditure, a future reduction in the state aid program will have a greater impact on single and dual-site school districts than other districts. Moreover, it becomes a question as to whether general societal expectations for schooling can be accomplished.

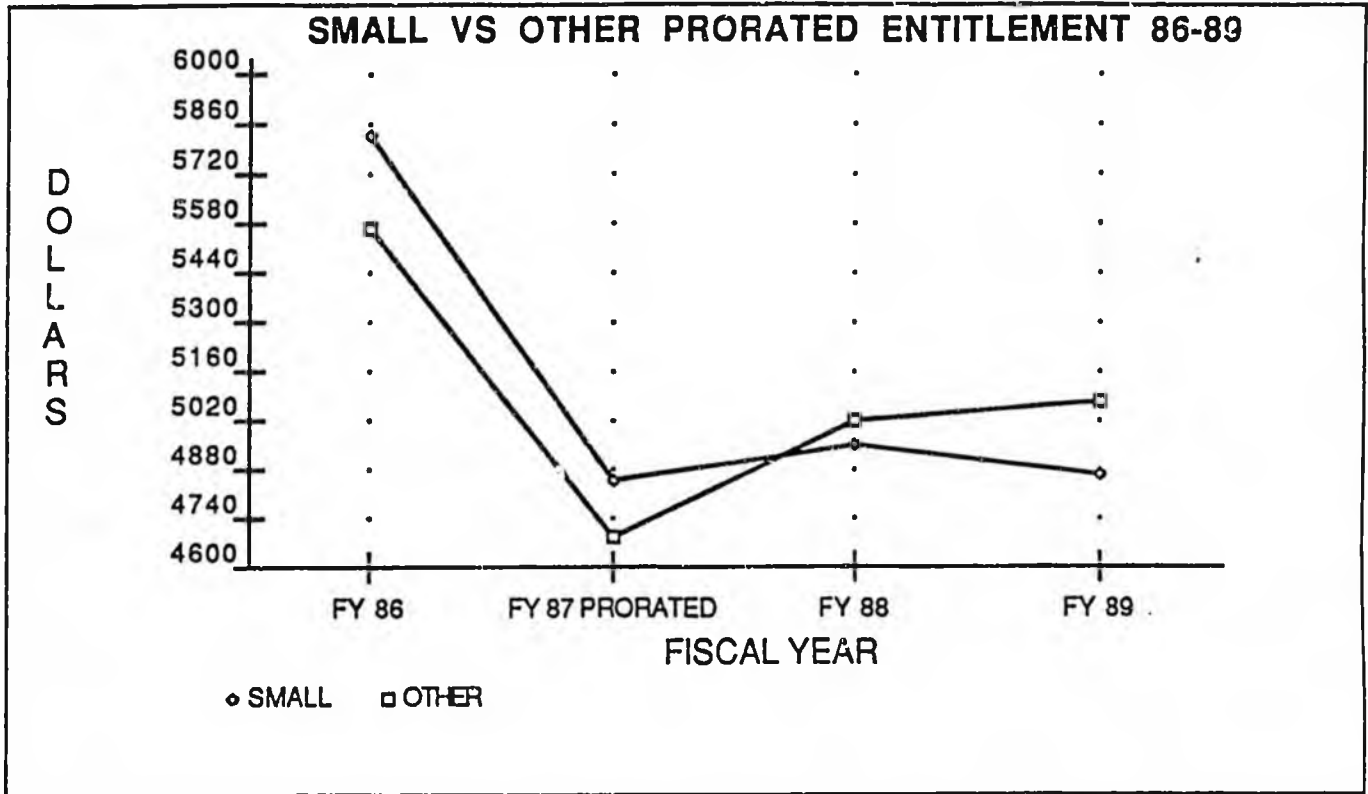
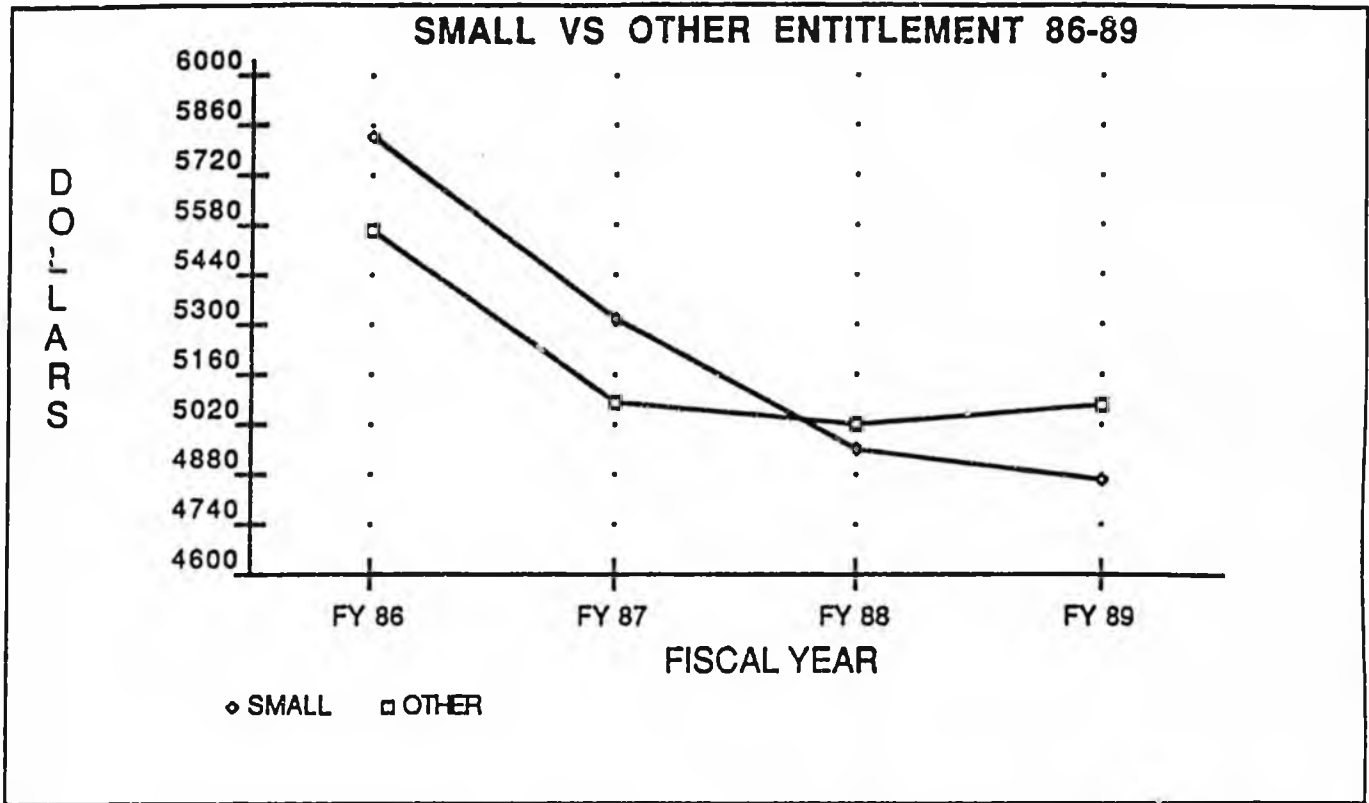
C. In examining the Public School Foundation Program statute in conjunction with the data from this study, it is found that the problem for single and dual-site school districts lies in the construction of the K-12 schedule AS 14. 17.041.(a) (b). which forms the basis and the largest share of what is the determination of basic need. The schedules are carefully constructed on a pupil basis, that is, for each additional student some financial aid is provided. As a district becomes larger and is able to exercise economies of scale, the amount per pupil is less, as it should be. However, it appears

that although the schedules provides adequately for the operation of a school, regardless of the type of district in which it is located, the schedules do not adequately compensate when a school is also the district.

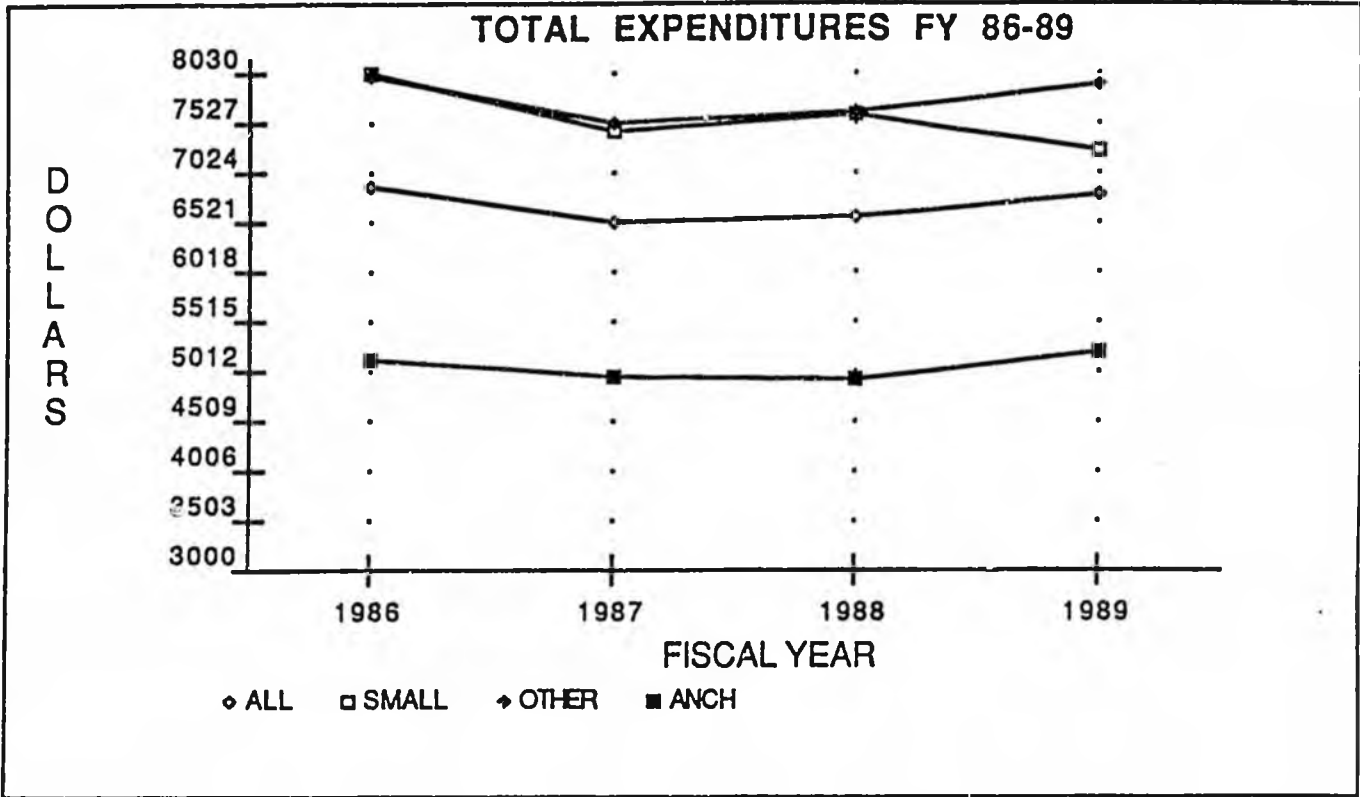
It appears that the amount provided for functions other than instruction are adequate if the schedule can be repeated enough times. However if the schedule can be used once for a district, at the most, repeated only once, the level of support for a district is not sufficient for it to meet its legal, statutory obligations. The alternative is for the small district to reduce its instructional program.



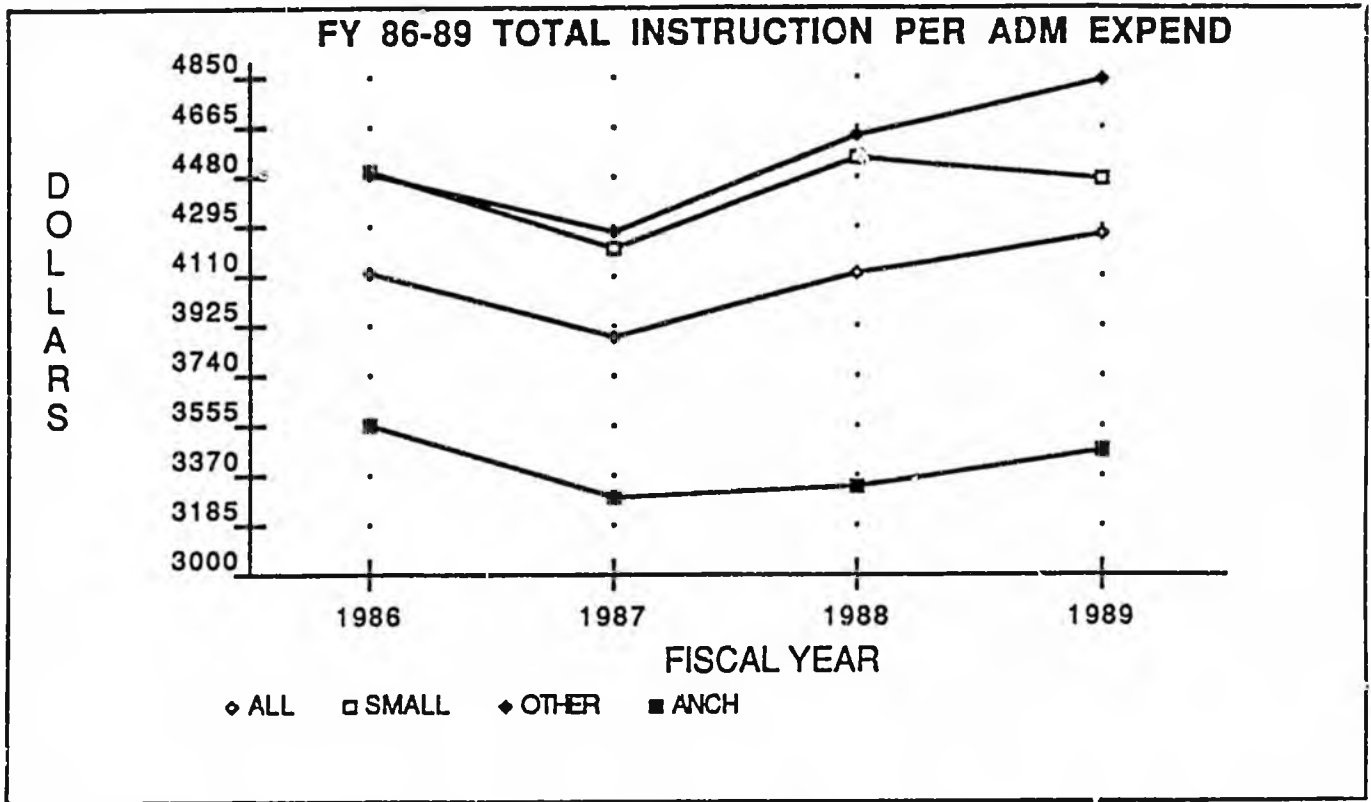
Graph 1. Changes in Total Revenue per ADM from FY 1986 to FY 1989



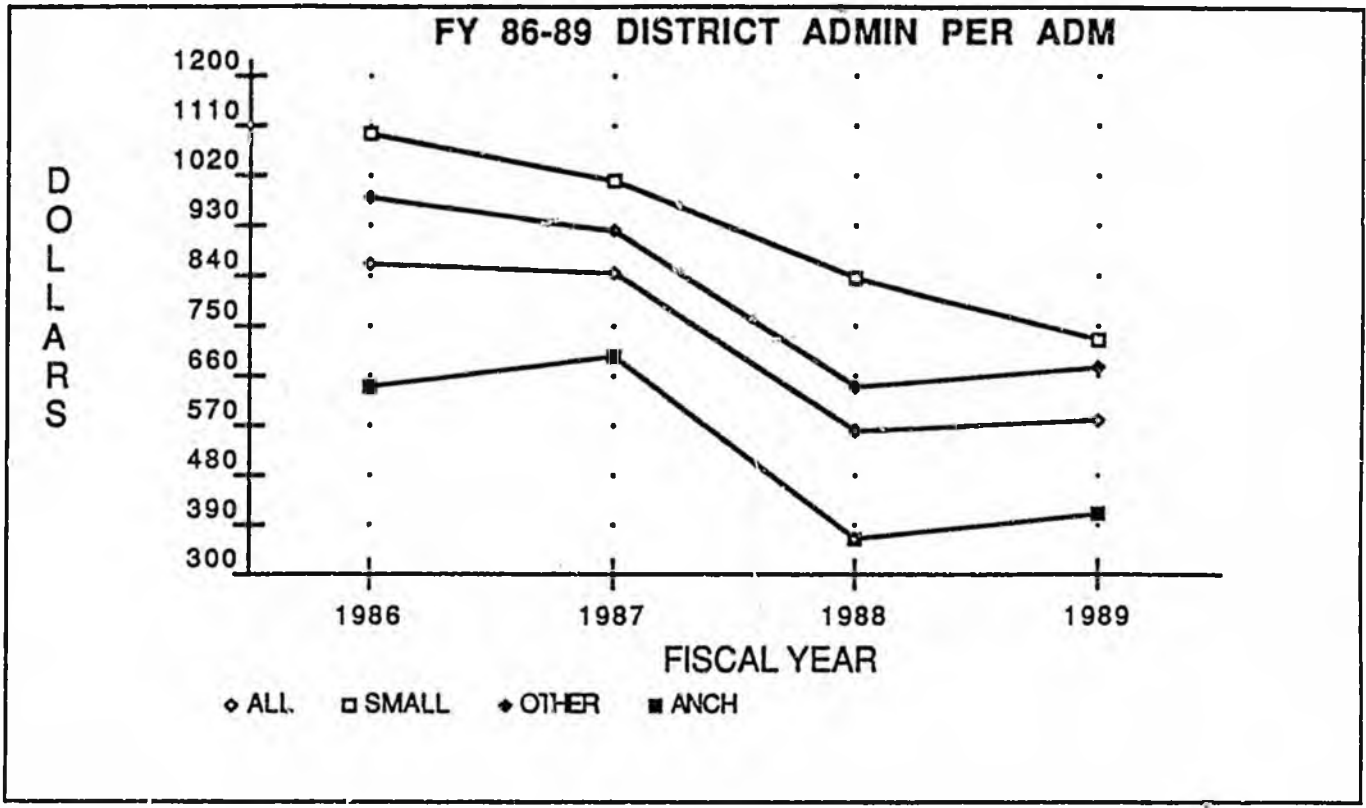
Graph 2. Changes in State Aid Entitlement per ADM from FY 1986 to FY 1989



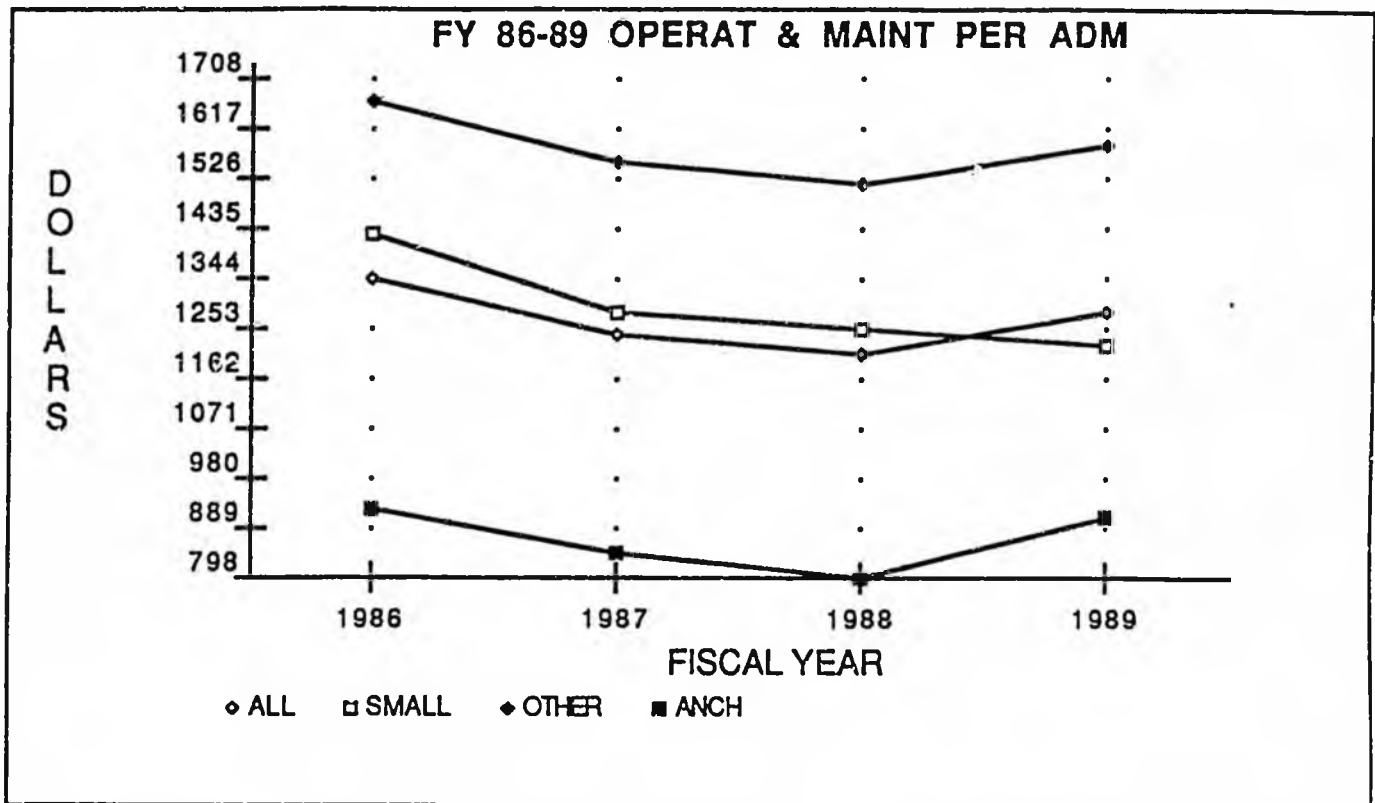
Graph 3. Changes in Total Expenditures per ADM from FY 1986 to FY 1989



Graph 4. Changes in Expenditures for Instruction per ADM from FY 1986 to FY 1989



Graph 5. Changes in Expenditures for District Administration per ADM from FY 1986 to FY 1989



Graph 6. Changes in Expenditures for Operations and Maintenance of Plant per ADM from FY 1986 to FY 1989

## RECOMMENDATIONS

To provide financial relief for single and dual-site districts, it is recommended that an adjustment be made to the K-12 schedules in the public school foundation program statute to adequately provide for districts which have two or less funding communities and less than 3,000 students.

Several methods were considered for accomplishing this adjustment:

1. A flat grant for each district;
2. A schedule of additional units for several sizes of districts;
3. A percentage factor based on size of district applied to the number of K-12 units generated in accordance with the schedule;
4. A guarantee that each mill levied against the assessed value of real and personal property in a district will generate a State-guaranteed, fixed amount of dollars per pupil.

Method 1 was rejected for it makes no provision for recognition of district size, i.e., economies of scale.

Method 2 was rejected because it has the same limitations as identified for Method 1. Moreover, it is difficult, if not impossible to schedule without either over compensating or under compensating in relationship to cost.

Method 4 was rejected, for it is not specifically germane to the identified problem of single and dual-site districts. This method is more appropriate for certain problems of all districts which generate few dollars regardless of local levy. It may be worthy of further exploration and study.

Method 3 was selected to be most appropriate as a proposed solution. The percentage method applied to the K-12 schedule realizes additional state aid for each student, although the amount may be very small as the size of each district's population increases. Moreover, it recognizes in stair-stepping fashion, district size. That is, as districts become larger they are able to exercise better economies of scale; therefore, the additional percentage becomes smaller and the amount of aid per pupil less.

Three variations of Method 3 are included for the consortium members consideration.

## PROPOSED SOLUTIONS

The following are three variations of Method 3 which applies a percentage to the K-12 schedules. The financial impacts of each solution for each single and dual-site district are provided in Tables 1-3.

### Solution A

Each District which consists of a single funding community shall have its entitlement of K-12 instructional units as determined under AS 14.17.041. of this chapter adjusted by the following percentage:

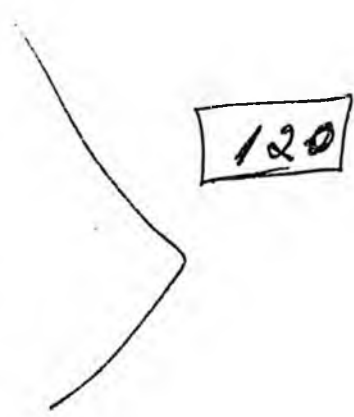
ADM	Percentage
1-250	12
251-525	8
526-1000	6
1001-2000	4
2001-3000	3

Each District which has two funding communities shall reduce its percentage under this section by 4 percentage points.

### Solution B

For Solution B the adjustment percentages are as follows.

ADM	Percentage
1-120	12
121-200	10
201-300	8
301-525	6
526-1000	5
1001-2000	4
2001-3000	3



### Solution C

For Solution C the adjustment percentages are as follows.

ADM	Percentage
-----	------------

1-525	12
526-1000	6
1001-2000	5
2001-3000	4

### Financial Impacts of Solutions A to C

Tables 1-3 show how the percentage adjustment factors would be applied to the estimated K-12 units, the increase in number of units that would be generated, the existing area cost differential applied to the increased units, and the application of the instructional unit value of \$60,000 to the increased units, and what the financial implications for each district within each solution are. The total amounts of the adjustment for all 28 single and dual-site districts (excluding Sand Point and King Cove which become part of the East Aleutian Borough in FY 1990) are as follows. For Solution A the total amount is \$4,672,724, for Solution B the total amount is \$4,072,837, and for Solution C the total amount is \$5,539,129.



TABLE 2: Proposed Solution B - Financial Impact

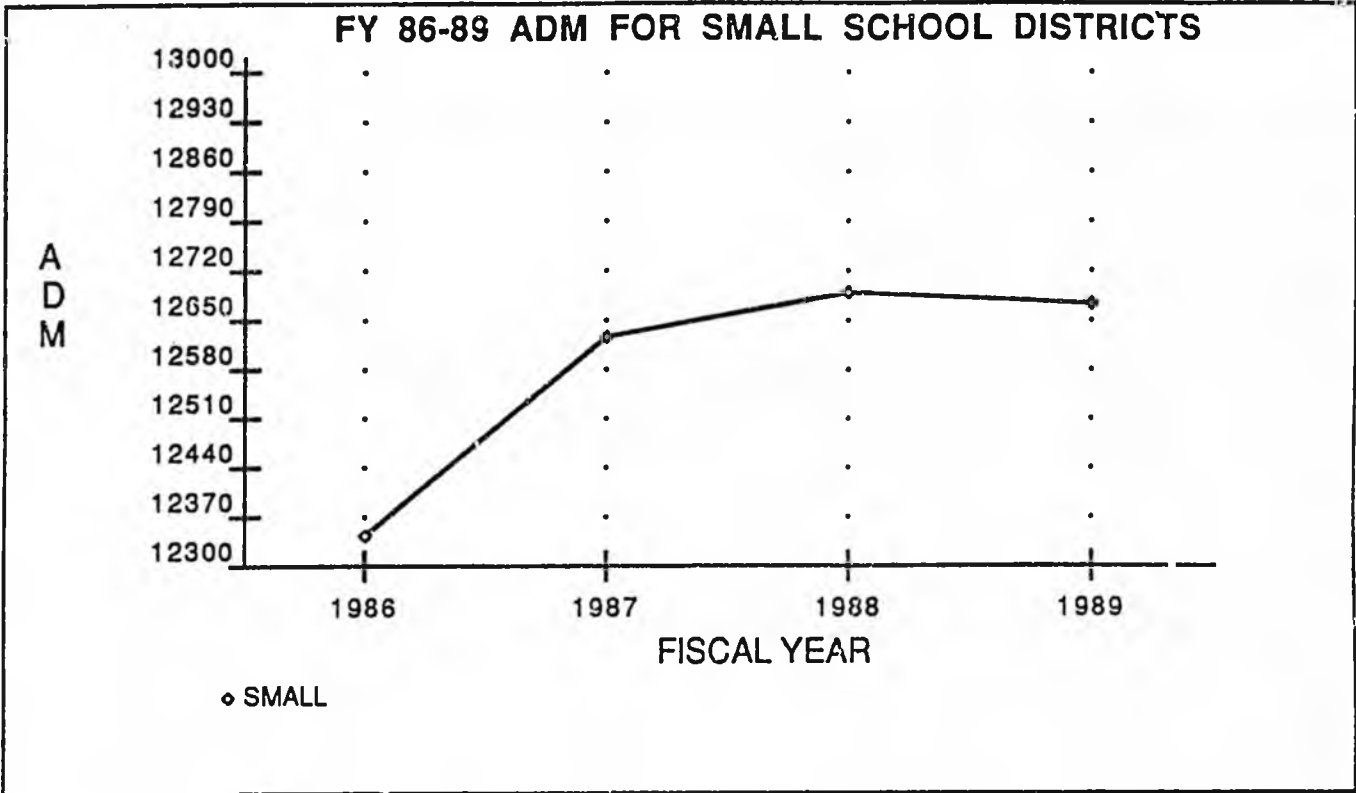
SCHOOL DISTRICT	PROJECTED	K-12	ADJUSTMENT	INCREASED	AREA	INCREASE IN	INSTRUCTION	INCREASE
	FY 89	UNITS	FACTOR	UNITS	DIFFERENTIAL	UNITS ADJ	UNIT	PER ADM
	ADM	FY 89			(EXISTING)	FOR COST	VALUE	
							@ \$60,000	
ADAK	563.00	42.75	5.00%	2.14	1.27	2.71	\$162,878	\$289
ANNETTE ISLAND	430.00	34.67	6.00%	2.08	1.03	2.14	\$128,556	\$299
BRISTOL BAY	240.00	24.00	8.00%	1.92	1.27	2.44	\$146,304	\$610
CORDOVA	429.00	34.60	6.00%	2.08	1.11	2.30	\$138,262	\$322
CRAIG	213.00	20.20	8.00%	1.62	1.03	1.66	\$99,869	\$469
DELTA GREELY	944.00	68.13	5.00%	3.41	1.16	3.95	\$237,092	\$251
DILLINGHAM	486.00	38.08	6.00%	2.28	1.27	2.90	\$174,102	\$358
GALENA	140.00	15.33	10.00%	1.53	1.30	1.99	\$119,574	\$854
HAINES	364.00	33.16	6.00%	1.99	1.05	2.09	\$125,345	\$344
HOONAH	235.00	21.60	8.00%	1.73	1.08	1.87	\$111,974	\$476
HYDABURG	110.00	13.16	12.00%	1.58	1.03	1.63	\$97,595	\$887
KAKE	169.00	17.26	10.00%	1.73	1.03	1.78	\$106,667	\$631
KASHUNAMIUT	169.00	17.26	10.00%	1.73	1.33	2.30	\$137,735	\$815
KETCHIKAN	2,502.00	175.23	3.00%	5.28	1.00	5.26	\$315,414	\$126
KING COVE	134.00	0.00	0.00%	0.00	0.00	0.00	\$0	\$0
KLAWOCK	172.00	17.47	10.00%	1.75	1.63	1.80	\$107,965	\$628
NENANA	200.00	19.33	10.00%	1.93	1.20	2.32	\$139,176	\$696
NOME	748.00	55.55	5.00%	2.78	1.34	3.72	\$223,311	\$299
PELICAN	50.00	7.75	12.00%	0.93	1.08	1.00	\$60,264	\$1,205
PETERSBURG	630.00	47.83	5.00%	2.39	1.00	2.39	\$143,490	\$228
PRIBILOF ISLANDS	164.00	20.71	10.00%	2.07	1.30	2.69	\$161,538	\$985
SAND POINT	145.00	0.00	0.00%	0.00	0.00	0.00	\$0	\$0
SITKA	1,610.00	112.99	4.00%	4.52	1.00	4.52	\$271,176	\$168
SKAGWAY	135.00	15.00	10.00%	1.50	1.05	1.58	\$94,500	\$700
ST. MARY'S	115.00	13.58	12.00%	1.63	1.30	2.12	\$127,109	\$1,105
TANANA	86.00	11.17	12.00%	1.34	1.30	1.74	\$104,551	\$1,216
UNALASKA	160.00	16.67	10.00%	1.67	1.27	2.12	\$127,025	\$794
VALDEZ	695.00	52.34	5.00%	2.62	1.11	2.90	\$174,292	\$251
WRANGELL	506.00	39.43	6.00%	2.37	1.00	2.37	\$141,948	\$281
YAKUTAT	130.00	14.68	10.00%	1.47	1.08	1.59	\$95,126	\$732
TOTAL	12,674.00	999.93	7.47%	60.02	1.07	67.88	\$4,072,837	\$321

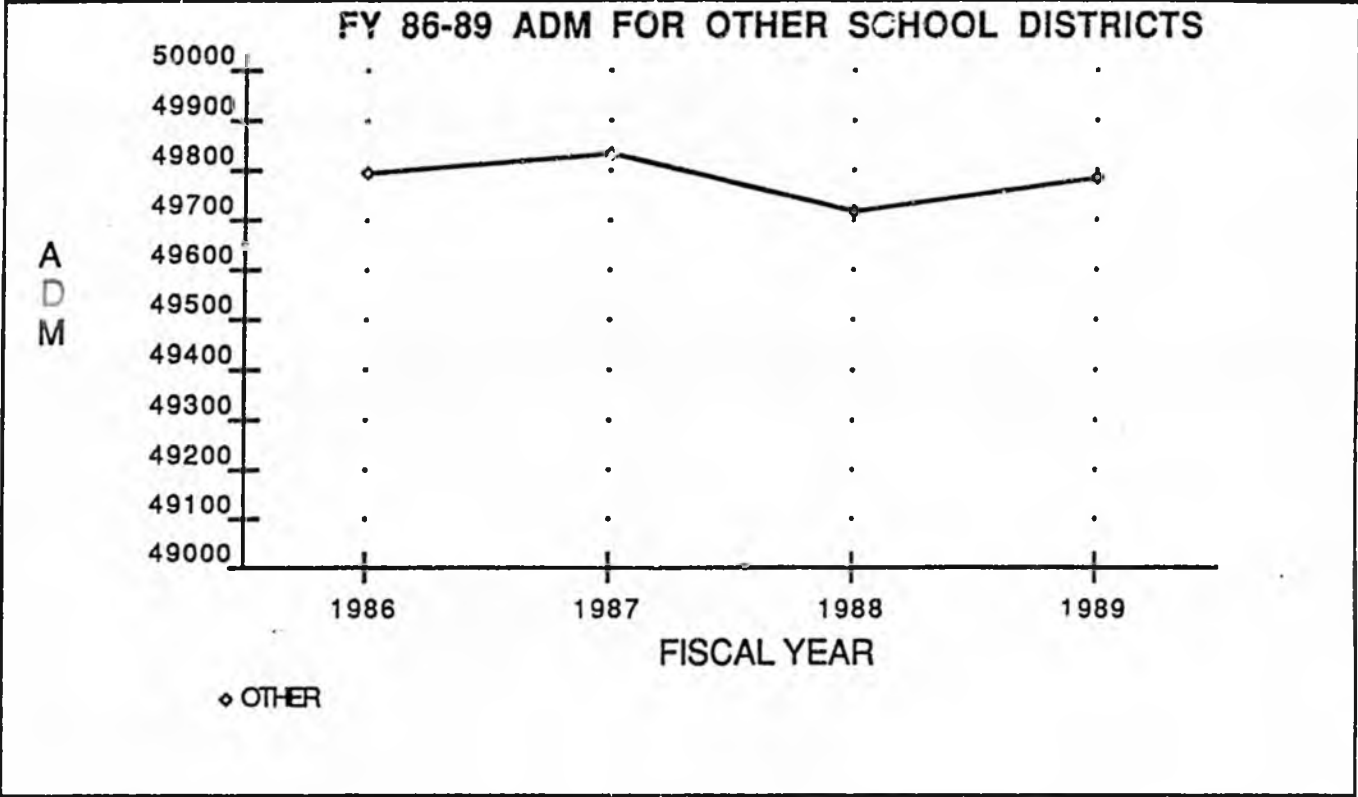
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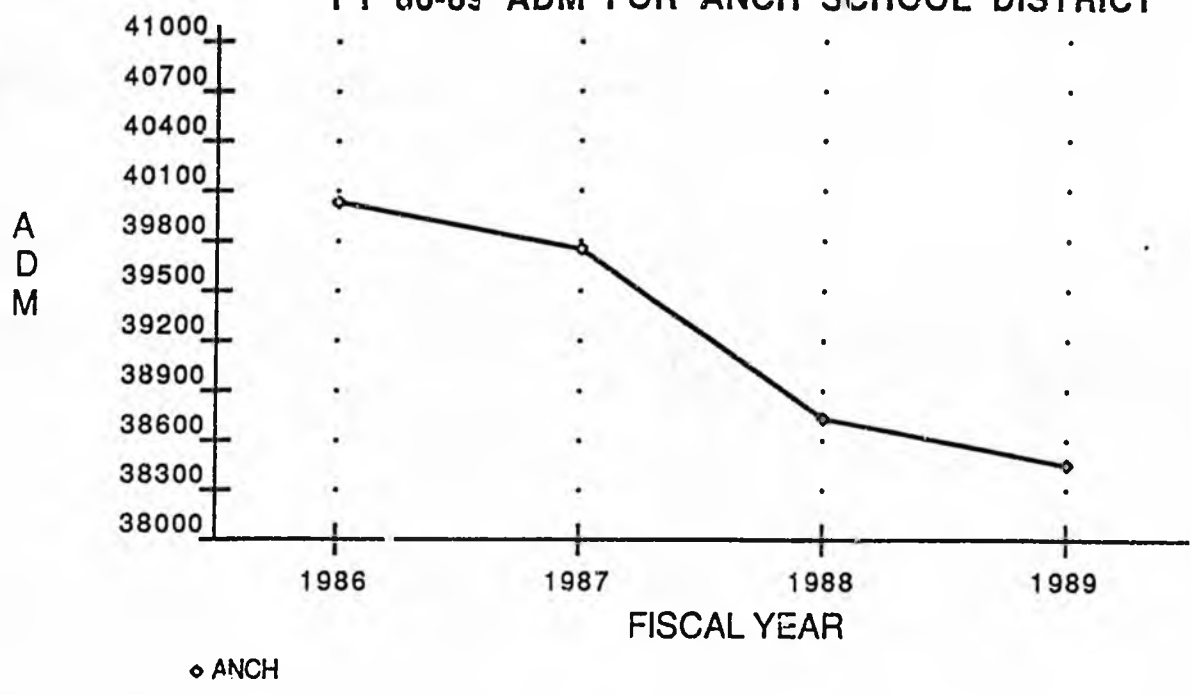
**PART 2**

**DISTRICT FINANCIAL DATA SUMMARIES**

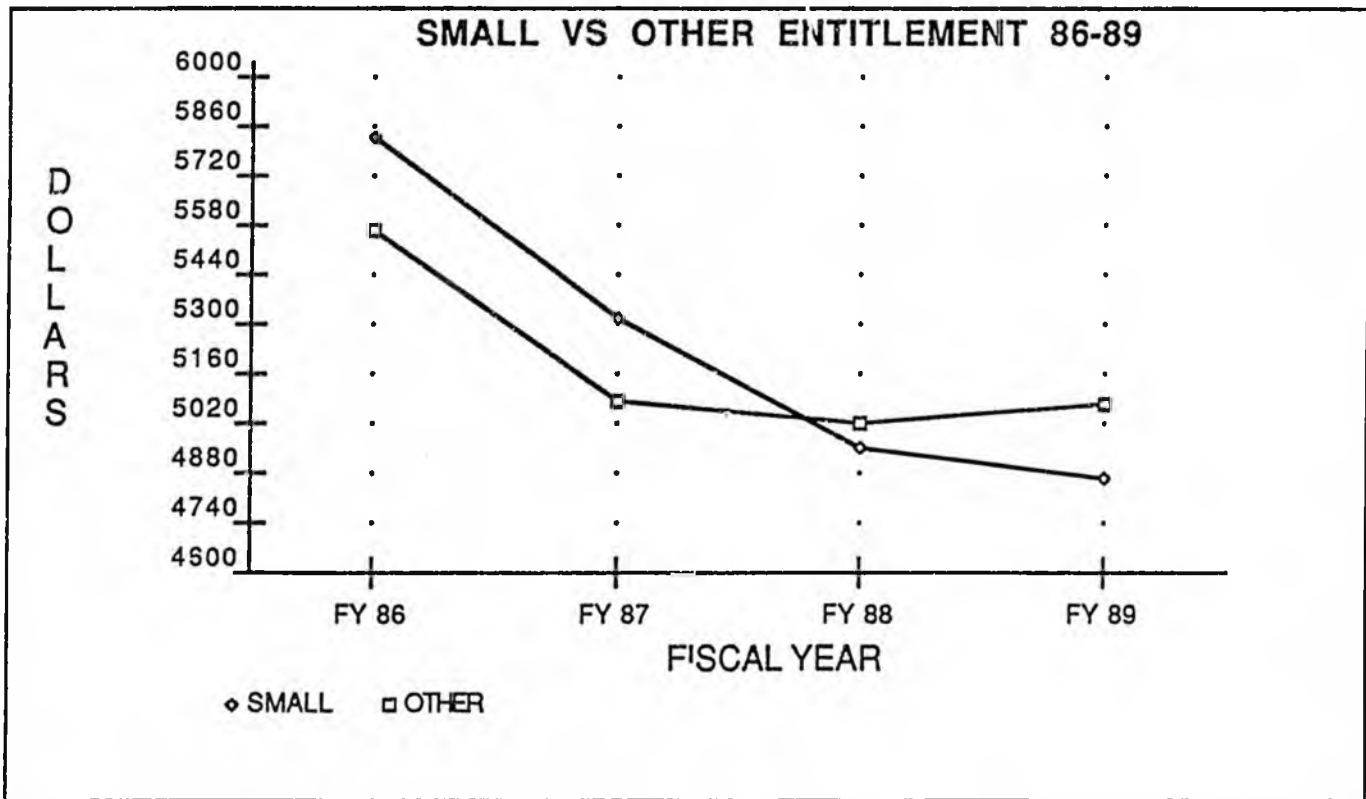
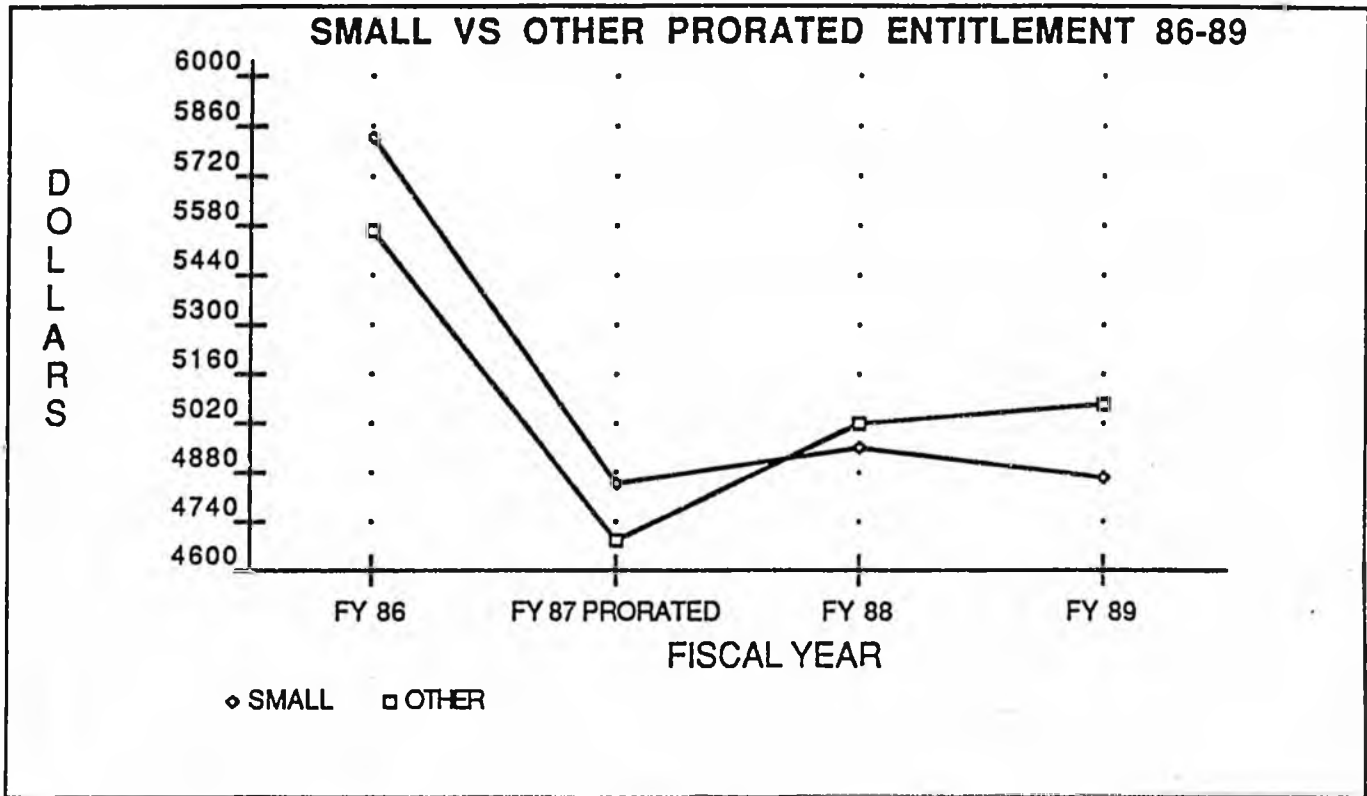




FY 86-89 ADM FOR ANCH SCHOOL DISTRICT







FY 86 TO FY 89 TOTAL REVENUES PER ADM

SCHOOL DISTRICT	TOTAL	TOTAL	CHANGE	TOTAL	CHANGE	TOTAL	CHANGE	CUMULATIVE
	REVENUE/ADM	REVENUES/ADM	86 TO 87	REVENUE/ADM	87 TO 88	REVENUE/ADM	88 TO 89	CHANGE
	FY 86 AUD	1987 AUDITED		FY 88 AUDITED		FY 89 BUDGETED		86 TO 89
ADAK	\$8,270	\$7,335	-11.30%	\$7,435	1.36%	\$7,465	0.41%	-9.73%
ALASKA GATEWAY	\$16,207	\$9,317	-8.72%	\$10,607	13.84%	\$10,972	3.44%	7.49%
ALEUTIANS	\$22,001	\$19,415	-11.76%	\$19,063	-1.81%	\$20,210	6.01%	-8.14%
ANCHORAGE	\$5,403	\$4,953	-8.33%	\$5,142	3.82%	\$5,217	1.45%	-3.44%
ANNETTE ISLAND	\$7,897	\$7,568	-4.16%	\$7,817	3.29%	\$6,747	-13.69%	-14.56%
BERING STRAITS	\$13,372	\$12,410	-7.15%	\$13,703	10.37%	\$13,491	-1.55%	0.90%
BRISTOL BAY	\$13,004	\$11,353	-12.59%	\$9,388	-17.31%	\$10,509	11.91%	-19.21%
CHATHAM	\$9,619	\$8,852	-7.97%	\$10,710	21.09%	\$10,086	-5.90%	4.86%
CHUGACH	\$12,892	\$10,756	-16.57%	\$14,581	35.56%	\$10,492	-28.04%	-18.61%
COPPER RIVER	\$8,484	\$7,439	-12.32%	\$8,867	19.20%	\$8,573	-3.32%	1.04%
CORDOVA	\$7,234	\$6,683	-7.63%	\$6,937	3.80%	\$6,563	-5.39%	-9.28%
CRAIG	\$7,986	\$6,876	-13.91%	\$7,271	5.74%	\$6,707	-7.76%	-16.02%
DELTA GREELY	\$7,063	\$5,843	-17.28%	\$6,338	8.48%	\$5,702	-10.04%	-19.28%
DILLINGHAM	\$10,593	\$8,978	-15.25%	\$8,335	-7.17%	\$6,858	-17.72%	-35.26%
FAIRBANKS	\$6,354	\$5,722	-9.95%	\$5,765	0.75%	\$5,820	0.96%	-8.40%
GALENA	\$14,627	\$12,078	-17.43%	\$13,635	12.90%	\$14,371	5.40%	-1.75%
HAINES	\$9,539	\$7,721	-19.06%	\$7,283	-5.07%	\$7,535	3.45%	-21.01%
HOONAH	\$8,163	\$7,424	-9.05%	\$7,417	-0.10%	\$7,335	-1.10%	-10.15%
HYDABURG	\$9,776	\$7,783	-20.39%	\$9,519	22.31%	\$9,835	3.31%	0.60%
IDITAROD	\$16,739	\$14,980	-10.50%	\$13,575	-9.38%	\$13,219	-2.62%	-21.03%
JUNEAU	\$5,641	\$5,205	-7.73%	\$5,587	7.34%	\$5,928	6.10%	5.09%
KAKE	\$10,342	\$9,876	-4.50%	\$10,024	1.49%	\$9,744	-2.79%	5.78%
KASHUNAMIUT	\$10,763	\$12,145	12.84%	\$13,698	12.79%	\$10,828	-20.05%	0.61%
KENAI	\$7,045	\$6,215	-11.79%	\$6,595	7.73%	\$6,700	0.08%	-4.90%
KETCHIKAN	\$5,712	\$5,426	-5.02%	\$5,700	6.25%	\$6,022	4.46%	5.42%
KING COVE	\$10,902	\$9,848	-9.67%	\$11,408	15.84%	\$11,190	-1.91%	2.64%
KLAWOCK	\$10,323	\$8,383	-18.80%	\$10,891	20.82%	\$8,663	-20.46%	-16.08%
KODIAK	\$6,918	\$6,549	-5.32%	\$6,650	1.54%	\$6,624	-0.39%	-4.24%
KUSPUK	\$18,532	\$15,889	-14.26%	\$15,730	-1.00%	\$13,663	-13.14%	-26.27%
LAKE AND PENINSULA	\$17,519	\$16,674	-4.82%	\$16,735	0.37%	\$15,836	-5.38%	-9.61%
LOWER KUSKOKWIM	\$12,352	\$11,227	-9.11%	\$12,882	14.74%	\$12,298	-4.53%	-0.43%
LOWER YUKON	\$11,917	\$10,792	-9.44%	\$11,964	10.86%	\$11,461	-4.20%	-3.83%
MAT-SU	\$5,629	\$5,874	4.35%	\$5,143	-12.43%	\$5,084	-1.16%	-9.68%
NENANA	\$23,488	\$16,679	-28.99%	\$9,266	-44.45%	\$9,020	-2.65%	-61.60%
NOME	\$8,542	\$7,411	-13.24%	\$7,475	0.86%	\$7,297	-2.39%	-14.58%
NORTH SLOPE	\$25,853	\$24,114	-6.73%	\$21,337	-11.52%	\$21,479	0.67%	-16.92%
NORTHWEST ARCTIC	\$11,599	\$9,894	-14.69%	\$7,810	-21.07%	\$10,505	34.52%	-9.43%
PELICAN	\$14,524	\$10,354	-28.71%	\$13,256	28.03%	\$12,312	-7.12%	-15.23%
PETERSBURG	\$6,022	\$5,584	-7.28%	\$6,726	20.44%	\$5,555	-17.40%	-7.76%

FY 86 TO FY 89 TOTAL REVENUES PER ADM

SCHOOL DISTRICT	TOTAL	TOTAL	CHANGE	TOTAL	CHANGE	TOTAL	CHANGE	CUMULATIVE
	REVENUE/ADM	REVENUES/ADM	86 TO 87	REVENUE/ADM	87 TO 88	REVENUE/ADM	88 TO 89	CHANGE
	FY 86 AUD	1987		FY 88		FY 89		86 TO 89
		AUDITED		AUDITED		BUDGETED		
PRIBILOF ISLANDS	\$13,805	\$10,555	-23.54%	\$13,117	24.28%	\$12,118	-7.62%	-12.22%
RAILBELT	\$10,871	\$9,905	-8.88%	\$9,249	-6.63%	\$8,895	-3.83%	-18.18%
SAND POINT	\$9,339	\$8,222	-11.96%	\$9,356	13.78%	\$9,003	-3.77%	-3.60%
SITKA	\$8,342	\$5,772	-8.98%	\$5,835	1.08%	\$5,871	0.62%	-7.42%
SKAGWAY	\$7,836	\$5,038	-35.73%	\$7,813	55.13%	\$8,014	2.57%	2.27%
SOUTHEAST ISLANDS	\$11,063	\$11,644	5.26%	\$11,333	-2.68%	\$10,940	-3.47%	-1.11%
SOJTHWEST	\$15,982	\$13,958	-12.68%	\$15,620	11.93%	\$14,416	-7.71%	-9.80%
ST. MARY'S	\$20,556	\$18,494	-19.76%	\$16,318	-1.07%	\$15,110	-7.40%	-26.49%
TANANA	\$19,213	\$16,201	-15.68%	\$15,425	-4.79%	\$12,848	-16.71%	-33.13%
UNALASKA	\$12,098	\$10,638	-12.07%	\$9,774	-8.12%	\$9,607	-1.71%	-20.59%
VALDEZ	\$10,117	\$11,191	10.62%	\$10,900	-2.60%	\$10,113	-7.22%	-0.04%
WRANGELL	\$6,555	\$5,499	-16.12%	\$6,064	10.28%	\$5,915	-2.45%	-9.76%
YAKUTAT	\$9,267	\$8,399	-9.36%	\$9,507	13.19%	\$9,616	1.15%	3.77%
YUKON FLATS	\$17,041	\$14,758	-13.40%	\$17,430	18.10%	\$14,974	-14.09%	-12.13%
YUKON KOYUKUK	\$14,701	\$12,663	-13.86%	\$15,132	19.49%	\$13,151	-13.09%	-10.54%
YUPIIT	\$13,999	\$11,735	-16.17%	\$15,756	34.26%	\$15,087	-4.25%	7.77%
TOTAL	\$7,144	\$8,560	-8.18%	\$6,766	3.14%	\$8,742	-0.35%	-5.63%

FY 86 TO FY 89 TOTAL REVENUES PER ADM

SCHOOL DISTRICT	TOTAL	TOTAL	CHANGE	TOTAL	CHANGE	TOTAL	CHANGE	CUMULATIVE
	REVENUE/ADM	REVENUES/ADM	86 TO 87	REVENUE/ADM	87 TO 88	REVENUE/ADM	88 TO 89	CHANGE
	FY 86 AUD	1987		FY 88		FY 89		86 TO 89
		AUDITED		AUDITED		BUDGETED		
NENANA	\$23,488	\$16,679	-28.99%	\$9,262	-44.45%	\$9,020	-2.65%	-81.60%
DILLINGHAM	\$10,593	\$8,978	-15.25%	\$8,335	-7.17%	\$6,858	-17.72%	-35.26%
TANANA	\$19,213	\$16,201	-15.68%	\$15,425	-4.79%	\$12,048	-18.71%	-33.13%
ST. MARYS	\$20,558	\$16,494	-19.76%	\$16,318	-1.07%	\$15,110	-7.40%	-26.49%
KUSPUK	\$18,532	\$15,889	-14.28%	\$15,730	-1.00%	\$13,663	-13.14%	-26.27%
IDITAROD	\$16,739	\$14,980	-10.50%	\$13,575	-9.38%	\$13,219	-2.62%	-21.03%
HAINES	\$9,539	\$7,721	-19.06%	\$7,283	-5.67%	\$7,535	3.45%	-21.01%
UNALASKA	\$12,099	\$10,638	-12.07%	\$9,774	-8.12%	\$9,607	-1.71%	-20.18%
DELTA GREELY	\$7,063	\$5,843	-17.28%	\$6,338	8.48%	\$5,702	-10.04%	-19.28%
BRISTOL BAY	\$13,004	\$11,353	-12.69%	\$9,388	-17.31%	\$10,506	11.91%	-19.21%
CHUGACH	\$12,892	\$10,758	-18.57%	\$14,581	35.56%	\$10,492	-28.04%	-18.61%
RAILBELT	\$10,871	\$9,905	-8.88%	\$9,249	-6.63%	\$8,895	-3.83%	-18.18%
NORTH SLOPE	\$25,853	\$24,114	-6.73%	\$21,337	-11.52%	\$21,471	0.67%	-16.92%
KLAWOCK	\$10,323	\$8,383	-18.80%	\$10,891	29.92%	\$8,663	-20.46%	-16.08%
CRAIG	\$7,986	\$6,878	-13.91%	\$7,271	5.74%	\$6,707	-7.76%	-16.02%
PELICAN	\$14,524	\$10,354	-28.71%	\$13,256	28.03%	\$12,312	-7.12%	-15.23%
NOME	\$8,542	\$7,411	-13.24%	\$7,475	0.86%	\$7,297	-2.39%	-14.58%
ANNETTE ISLAND	\$7,397	\$7,568	4.16%	\$7,817	3.29%	\$6,747	-13.69%	-14.56%
PRIBILOF ISLANDS	\$13,805	\$10,555	-23.54%	\$13,117	24.28%	\$12,118	-7.62%	-12.22%
YUKON FLATS	\$17,041	\$14,758	-13.40%	\$17,430	18.10%	\$14,974	-14.09%	-12.13%
YUKON KOYUKUK	\$14,701	\$12,663	-13.86%	\$15,132	19.49%	\$13,151	-13.09%	-10.54%
HOONAH	\$8,163	\$7,424	-9.05%	\$7,417	-0.10%	\$7,335	-1.10%	-10.15%
SOUTHWEST	\$15,982	\$13,956	-12.68%	\$15,620	11.93%	\$14,416	-7.71%	-9.80%
WRANGELL	\$6,555	\$5,499	-16.12%	\$6,064	10.28%	\$5,915	-2.45%	-0.76%
ADAK	\$8,270	\$7,335	-11.30%	\$7,435	1.36%	\$7,465	0.41%	-0.73%
MAT-SU	\$5,629	\$5,874	4.35%	\$5,143	-12.43%	\$5,084	-1.16%	-0.68%
LAKE AND PENINSULA	\$17,519	\$16,674	-4.82%	\$16,735	0.37%	\$15,838	-5.38%	-9.61%
NORTHWEST ARCTIC	\$11,599	\$9,894	-14.69%	\$7,810	-21.07%	\$10,505	34.52%	-9.43%
CORDOVA	\$7,234	\$6,683	-7.63%	\$6,937	3.80%	\$6,563	-5.39%	-9.28%
FAIRBANKS	\$6,354	\$5,722	-9.95%	\$5,765	0.75%	\$5,820	0.96%	-8.40%
ALEUTIANS	\$22,001	\$19,415	-11.76%	\$19,083	-1.81%	\$20,210	6.01%	-8.14%
PETERSBURG	\$6,022	\$5,584	-7.28%	\$6,726	20.44%	\$5,555	-17.40%	-7.76%
SITKA	\$8,342	\$5,772	-8.98%	\$5,835	1.08%	\$5,871	0.62%	-7.42%
KAKE	\$10,342	\$9,876	-4.50%	\$10,024	1.49%	\$9,744	-2.79%	-5.78%
KENAI	\$7,045	\$6,215	-11.79%	\$6,695	7.73%	\$6,700	0.08%	-4.90%
KODIAK	\$6,918	\$6,549	-5.32%	\$6,650	1.54%	\$6,624	-0.39%	-4.24%
LOWER YUKON	\$11,917	\$10,792	-9.44%	\$11,964	10.86%	\$11,461	-4.20%	-3.83%
SAND POINT	\$9,339	\$8,222	-11.96%	\$9,356	13.79%	\$9,003	-3.77%	-3.60%
ANCHORAGE	\$5,403	\$4,953	-8.33%	\$5,142	3.82%	\$5,217	1.45%	-3.44%

FY 86 TO FY 89 TOTAL REVENUES PER ADM

SCHOOL DISTRICT	TOTAL	TOTAL	CHANGE	TOTAL	CHANGE	TOTAL	CHANGE	CUMULATIVE
	REVENUE/ADM	REVENUES/ADM	86 TO 87	REVENUE/ADM	87 TO 88	REVENUE/ADM	88 TO 89	CHANGE
	FY 86 AUD	1987		FY 88		FY 89		86 TO 89
		AUDITED		AUDITED		BUDGETED		
GALENA	\$14,627	\$12,078	-17.43%	\$13,635	12.90%	\$14,371	5.40%	-1.75%
SOUTHEAST ISLANDS	\$11,063	\$11,844	5.26%	\$11,333	-2.68%	\$10,940	-3.47%	-1.11%
LOWER KUSKOKWIM	\$12,352	\$11,227	-9.11%	\$12,882	14.74%	\$12,298	-4.53%	-0.43%
VALDEZ	\$10,117	\$11,191	10.62%	\$10,900	-2.60%	\$10,113	7.22%	-0.04%
HYDABURG	\$9,778	\$7,783	-20.39%	\$9,519	22.31%	\$9,835	3.31%	0.60%
KASHUNAMIUT	\$10,763	\$12,145	12.84%	\$13,698	12.70%	\$10,828	-20.95%	0.61%
BERING STRAITS	\$13,372	\$12,416	-7.15%	\$13,703	10.37%	\$13,491	-1.55%	0.90%
COPPER RIVER	\$8,484	\$7,439	-12.32%	\$8,867	19.20%	\$8,573	-3.32%	1.04%
SKAGWAY	\$7,836	\$5,038	-35.73%	\$7,813	55.13%	\$8,014	2.57%	2.27%
KING COVE	\$10,902	\$9,848	-9.67%	\$11,408	15.84%	\$11,190	-1.91%	2.64%
YAKUTAT	\$9,267	\$8,399	-9.36%	\$9,507	13.19%	\$9,616	1.15%	3.77%
CHATHAM	\$9,619	\$8,852	-7.97%	\$10,719	21.09%	\$10,086	-5.90%	4.86%
JUNEAU	\$5,641	\$5,205	-7.73%	\$5,587	7.34%	\$5,928	6.10%	5.09%
KETCHIKAN	\$5,712	\$5,428	-5.02%	\$5,765	6.25%	\$6,022	4.46%	5.42%
ALASKA GATEWAY	\$10,207	\$9,317	-8.72%	\$10,607	13.84%	\$10,872	3.44%	7.49%
YUPIIT	\$13,899	\$11,735	-16.17%	\$15,756	34.26%	\$15,087	-4.25%	7.77%
TOTAL	\$7,144	\$8,560	-8.18%	\$8,788	3.14%	\$6,742	-0.35%	-5.63%

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FY 86 TO FY 89 STATE AID ENTITLEMENT PER ADM

SCHOOL DISTRICT	ENTITLEMENT PER ADM	ENTITLEMENT PER ADM	FY 86-87 CHANGE	FY 88 STATE FOUNDATION PER ADM	FY 87-88 CHANGE	ENTITLEMENT PER ADM	FY 88-89 CHANGE	CUMULATIVE FY 86-89 CHANGE
		AS14.17.021						
	FY 86	FY 87		FY 88 / UD		FY 88 (EST.)		
ADAK	\$4,163	\$3,663	-12%	\$3,402	-7%	\$3,069	-9.79%	-26.28%
ALASKA GATEWAY	\$7,835	\$7,849	0%	\$8,456	8%	\$8,991	6.33%	14.76%
ALEUTIANS	\$17,273	\$15,149	-12%	\$15,280	1%	\$18,221	19.25%	5.49%
ANCHORAGE	\$3,492	\$3,223	-8%	\$3,147	-2%	\$3,338	6.08%	-4.41%
ANNETTE ISLAND	\$3,824	\$3,787	-1%	\$2,814	-26%	\$2,248	-20.10%	-41.22%
BERING STRAITS	\$9,961	\$9,298	-7%	\$8,707	-6%	\$8,821	1.31%	-11.44%
BRISTOL BAY	\$10,121	\$9,324	-8%	\$7,217	-23%	\$8,257	-13.31%	-38.18%
CHATHAM	\$6,448	\$6,599	2%	\$6,674	1%	\$6,674	0.00%	3.51%
CHUGACH	\$10,810	\$10,548	-2%	\$11,959	13%	\$9,221	-22.90%	-14.70%
COPPER RIVER	\$7,297	\$8,952	-5%	\$7,804	12%	\$7,735	-0.88%	6.01%
CORDOVA	\$5,279	\$5,206	-1%	\$5,084	-2%	\$5,777	13.64%	9.43%
CRAIG	\$7,581	\$7,177	-5%	\$8,240	-13%	\$5,873	-5.87%	-20.53%
DELTA GREELY	\$5,148	\$4,381	-15%	\$4,814	10%	\$4,579	-4.87%	-11.05%
DILLINGHAM	\$9,020	\$8,127	-10%	\$6,584	-19%	\$5,166	-21.54%	-42.73%
FAIRDANKS	\$4,102	\$3,563	-13%	\$3,562	0%	\$3,611	1.35%	-11.98%
GALENA	\$10,395	\$9,366	-10%	\$8,638	-26%	\$6,728	-3.02%	-35.28%
HAINES	\$7,196	\$6,090	-15%	\$5,395	-11%	\$5,250	-2.69%	-27.04%
HOONAH	\$6,473	\$6,659	3%	\$5,738	-14%	\$5,959	3.89%	-7.94%
HYDABURG	\$9,530	\$8,554	-10%	\$8,447	-1%	\$9,049	7.13%	-5.05%
IDITAROD	\$13,332	\$13,057	-2%	\$10,495	-20%	\$10,254	-2.30%	-23.08%
JUNEAU	\$3,528	\$3,462	-10%	\$3,469	0%	\$3,569	2.86%	-6.77%
KAKE	\$7,393	\$7,448	1%	\$5,886	-20%	\$5,394	-9.90%	-27.04%
KASHUNAMIUT	\$10,259	\$8,584	-16%	\$7,980	-7%	\$8,668	8.63%	-15.50%
KENAI	\$4,362	\$3,693	-15%	\$3,604	-2%	\$3,564	-1.10%	-18.28%
KETCHIKAN	\$3,916	\$3,279	-16%	\$3,482	6%	\$3,600	3.40%	-8.07%
KING COVE	\$9,751	\$9,698	-1%	\$7,453	-23%	\$7,224	-3.06%	-25.91%
KLAWOCK	\$7,714	\$7,298	-5%	\$5,960	-18%	\$4,483	-24.79%	-41.89%
KODIAK	\$5,708	\$5,541	-3%	\$5,202	-6%	\$5,110	-1.76%	-10.47%
KUSPUK	\$14,508	\$12,156	-16%	\$11,908	-2%	\$10,693	-10.20%	-26.29%
LAKE AND PENISULA	\$13,288	\$13,635	3%	\$12,242	-10%	\$11,615	-5.12%	-12.59%
LOWER KUSKOKWIM	\$9,444	\$9,154	-3%	\$9,764	7%	\$9,617	-1.51%	1.83%
LOWER YUKON	\$6,752	\$6,356	-6%	\$6,721	6%	\$7,727	14.97%	14.45%
MAT-SU	\$3,680	\$3,416	-7%	\$3,506	3%	\$3,465	-1.16%	-5.82%
NENANA	\$10,927	\$9,785	-10%	\$8,328	-15%	\$8,434	1.27%	-22.82%
NOME	\$7,452	\$7,120	-4%	\$6,096	-14%	\$6,245	2.45%	-16.19%
NORTH SLOPE	\$9,570	\$7,775	-19%	\$6,487	-17%	\$6,170	-4.89%	-35.53%
NORTHWEST ARCTIC	\$8,788	\$7,752	-12%	\$7,187	-7%	\$7,270	1.16%	-17.28%
PELICAN	\$13,879	\$10,930	-21%	\$11,479	5%	\$11,775	2.58%	-15.16%
PETERSBURG	\$4,446	\$4,682	5%	\$4,612	-2%	\$4,358	-5.51%	-1.98%

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FY 86 TO FY 89 STATE AID ENTITLEMENT PER ADM

SCHOOL DISTRICT	ENTITLEMENT	ENTITLEMENT	FY 86-87	FY 88 STATE	FY 87-88	ENTITLEMENT	FY 88-89	CUMULATIVE
	PER ADM	PER ADM	CHANGE	FOUNDATION	CHANGE	PER	CHANGE	FY 86-89
		AS14,17,021		PER ADM		ADM		CHANGE
	FY 86	FY 87		FY 88 AUD		FY 89 (EST.)		
PRIBILOF ISLANDS	\$8,347	\$5,978	-28%	\$8,533	43%	\$9,149	7.23%	9.61%
RAILBELT	\$9,696	\$9,889	2%	\$8,831	-11%	\$8,936	1.19%	-7.84%
SAND POINT	\$8,847	\$7,955	-10%	\$8,214	3%	\$8,246	0.38%	-6.80%
SITKA	\$4,128	\$3,844	-12%	\$3,803	4%	\$3,856	1.40%	-6.59%
SKAGWAY	\$7,310	\$5,057	-31%	\$6,087	20%	\$6,462	6.17%	-11.60%
SOUTHEAST ISLANDS	\$8,256	\$9,523	15%	\$9,154	-4%	\$8,912	-2.65%	7.95%
SOUTHWEST	\$10,214	\$9,382	-8%	\$9,791	4%	\$9,601	-1.94%	-6.00%
ST. MARYS	\$15,544	\$15,070	-3%	\$12,200	-19%	\$11,670	-4.34%	-24.92%
TANANA	\$14,922	\$13,749	-8%	\$11,203	-19%	\$10,544	-5.88%	-29.34%
UNALASKA	\$9,224	\$8,017	-13%	\$6,362	-21%	\$6,270	-1.45%	-32.02%
VALDEZ	\$4,977	\$5,166	4%	\$3,907	-24%	\$3,544	-9.29%	-28.79%
WRANGELL	\$4,915	\$4,710	-4%	\$4,623	-2%	\$4,704	1.74%	-4.30%
YAKUTAT	\$8,059	\$7,986	-1%	\$6,116	-23%	\$7,084	15.83%	-12.09%
YUKON FLATS	\$14,565	\$13,659	-6%	\$13,566	-1%	\$13,946	2.80%	-4.25%
YUKON KOYUKUK	\$11,032	\$10,329	-6%	\$9,891	-4%	\$10,606	7.23%	-3.87%
YUPIIT	\$13,688	\$12,715	-7%	\$10,704	-16%	\$11,919	11.35%	-12.92%
AVERAGE	\$8,521	\$7,876	-8%	\$7,331	-7%	\$7,296	-0.48%	-14.38%





FY 86 TO FY 89 FOUNDATION REVENUE SUBGROUP ANALYSIS

SCHOOL DISTRICT	SIZE		COMMUNITIES	ENTITLEMENT		FY 86-87 CHANGE	FY 88 STATE FOUNDATION PER ADM FY 88 AUD	FY 87-88 CHANGE	ENTITLEMENT		FY 88-89 CHANGE	CUMULATIVE FY 86-89 CHANGE
	A=LARGEST D=SMALLEST	A=LARGEST D=2 OR LESS		PER ADM FY 86	PER ADM AS14.17.021 FY 87				PER ADM FY 89 (EST.)	CHANGE		
ANCHORAGE	A	C		\$3,492	\$3,223	-7.70%	\$3,147	-2.37%	\$3,338	6.02%	-4.41%	
BERING STRAITS	B	A		\$9,981	\$9,296	-6.67%	\$8,707	-6.34%	\$8,821	1.31%	-11.44%	
KENAI	B	A		\$4,362	\$3,693	-15.34%	\$3,604	-2.41%	\$3,564	-1.10%	-18.28%	
LOWER KUSKOKWIM	B	A		\$9,444	\$9,154	-3.08%	\$9,764	6.67%	\$9,617	-1.51%	1.83%	
LOWER YUKON	B	A		\$6,752	\$6,356	-5.86%	\$6,721	5.74%	\$7,727	14.97%	14.45%	
NORTHWEST ARCTIC	B	A		\$8,788	\$7,752	-11.79%	\$7,187	-7.29%	\$7,270	1.16%	-17.28%	
FAIRBANKS	B	B		\$4,102	\$3,563	-13.15%	\$3,562	-0.01%	\$3,611	1.35%	-11.98%	
KODIAK	B	B		\$5,708	\$5,541	-2.92%	\$5,202	-6.13%	\$5,110	-1.76%	-10.47%	
MAT-SU	B	B		\$3,680	\$3,416	-7.17%	\$3,536	2.65%	\$3,465	-1.16%	-5.82%	
NORTH SLOPE	B	B		\$9,570	\$7,775	-18.76%	\$6,487	-16.56%	\$6,170	-4.89%	-35.53%	
JUNEAU	B	D		\$3,828	\$3,462	-9.56%	\$3,469	0.22%	\$3,569	2.86%	-6.77%	
KETCHIKAN	B	D		\$3,916	\$3,279	-16.28%	\$3,482	6.19%	\$3,600	3.40%	-8.07%	
SITKA	B	D		\$4,128	\$3,644	-11.72%	\$3,803	4.35%	\$3,856	1.40%	-6.59%	
YUKON KOYUKUK	C	A		\$11,032	\$10,329	-6.37%	\$9,891	-4.25%	\$10,606	7.23%	-3.87%	
COPPER RIVER	C	B		\$7,297	\$6,952	-4.73%	\$7,804	12.26%	\$7,735	-0.88%	6.01%	
ADAK	C	D		\$4,163	\$3,663	-12.01%	\$3,402	-7.14%	\$3,069	-9.79%	-26.29%	
DELTA GREELY	C	D		\$5,148	\$4,381	-14.90%	\$4,814	9.88%	\$4,579	-4.87%	-11.05%	
NOME	C	D		\$7,452	\$7,120	-4.45%	\$6,096	-14.39%	\$6,245	2.45%	-16.19%	
PETERSBURG	C	D		\$4,446	\$4,682	5.32%	\$4,612	-1.50%	\$4,358	-5.51%	-1.98%	
VALDEZ	C	D		\$4,977	\$5,166	3.80%	\$3,907	-24.37%	\$3,544	-9.29%	-28.79%	
WRANGELL	C	D		\$4,915	\$4,710	-4.16%	\$4,623	-1.85%	\$4,704	1.74%	-4.30%	
LAKE AND PENINSULA	D	A		\$13,288	\$13,835	2.61%	\$12,242	-10.21%	\$11,615	-5.12%	-12.59%	
SOUTHEAST ISLANDS	D	A		\$8,256	\$9,523	15.35%	\$9,154	-3.87%	\$8,912	-2.65%	7.95%	
SOUTHWEST	D	A		\$10,214	\$9,382	-8.14%	\$9,791	4.35%	\$9,601	-1.94%	-6.00%	
YUKON FLATS	D	A		\$14,565	\$13,659	-6.22%	\$13,566	-0.68%	\$13,946	2.80%	-4.25%	
ALASKA GATEWAY	D	B		\$7,835	\$7,849	0.18%	\$8,456	7.74%	\$8,991	6.33%	14.76%	
ALEUTIANS	D	B		\$17,273	\$15,149	-12.30%	\$15,280	0.87%	\$18,221	19.25%	5.49%	
CHATHAM	D	B		\$6,448	\$6,599	2.34%	\$6,674	1.13%	\$6,674	0.00%	3.51%	
IDITAROD	D	B		\$13,332	\$13,057	-2.06%	\$10,495	-19.63%	\$10,254	-2.30%	-23.09%	
KUSPUK	D	B		\$14,508	\$12,156	-16.21%	\$11,908	-2.04%	\$10,693	-10.20%	-26.29%	
CHUGACH	D	C		\$10,810	\$10,546	-2.44%	\$11,959	13.40%	\$9,221	-22.90%	-14.70%	
RAILBELT	D	C		\$9,696	\$9,339	1.99%	\$8,831	-10.70%	\$8,936	1.19%	-7.84%	
YUPIIT	D	C		\$13,688	\$12,715	-7.10%	\$10,704	-15.81%	\$11,919	11.35%	-12.92%	
ANNETTE ISLAND	D	D		\$3,824	\$3,787	-0.99%	\$2,814	-25.70%	\$2,248	-20.10%	-41.22%	
BRISTOL BAY	D	D		\$10,121	\$9,324	-7.88%	\$7,217	-22.59%	\$6,257	-13.31%	-38.18%	
CORDOVA	D	D		\$5,279	\$5,206	-1.38%	\$5,084	-2.36%	\$5,777	13.64%	9.43%	
CRAIG	D	D		\$7,581	\$7,177	-5.33%	\$6,240	-13.06%	\$5,873	-5.87%	-22.53%	
DILLINGHAM	D	D		\$9,020	\$8,127	-9.90%	\$6,584	-18.98%	\$5,166	-21.54%	-42.73%	
GALENA	D	D		\$10,395	\$9,366	-9.90%	\$6,938	-25.93%	\$6,728	-3.02%	-35.28%	

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FY 86 TO FY 89 FOUNDATION REVENUE SUBGROUP ANALYSIS

SCHOOL DISTRICT	SIZE	COMMUNITIES	ENTITLEMENT	ENTITLEMENT	FY 86-87	FY 88 STATE	FY 87-88	ENTITLEMENT	FY 88-89	CUMULATIVE
	A=LARGEST	A=LARGEST	PER ADM	PER ADM	CHANGE	FOUNDATION	CHANGE	PER	CHANGE	FY 86-89
	D=SMALLEST	D=2 OR LESS		AS14.17.021		PER ADM		ADM		CHANGE
			FY 86	FY 87		FY 88 AUD		FY 89 (EST.)		
HAINES	D	D	\$7,196	\$6,090	-15.36%	\$5,395	-11.11%	\$5,250	-2.69%	-27.04%
HOONAH	D	D	\$8,473	\$8,659	2.88%	\$5,736	-13.86%	\$5,959	3.89%	-7.94%
HYDABURG	D	D	\$9,530	\$8,554	-10.24%	\$8,447	-1.26%	\$9,049	7.13%	-5.05%
KAKE	D	D	\$7,393	\$7,448	0.75%	\$5,986	-19.83%	\$5,394	-9.90%	-27.04%
KASHUNAMIUT	D	D	\$10,259	\$8,584	-16.33%	\$7,980	-7.04%	\$8,668	8.63%	-15.50%
KING COVE	D	D	\$9,751	\$9,698	-0.55%	\$7,453	-23.15%	\$7,224	-3.06%	-25.91%
KLAWOCK	D	D	\$7,714	\$7,298	-5.39%	\$5,960	-18.33%	\$4,483	-24.79%	-41.89%
NENANA	D	D	\$10,927	\$9,785	-10.45%	\$8,328	-14.89%	\$8,434	1.27%	-22.82%
PELICAN	D	D	\$13,879	\$10,930	-21.25%	\$11,479	5.02%	\$11,775	2.58%	-15.16%
PRIBILOF ISLANDS	D	D	\$8,347	\$5,978	-28.38%	\$8,533	42.74%	\$9,149	7.23%	9.61%
SAND POINT	D	D	\$8,847	\$7,955	-10.08%	\$8,214	3.25%	\$8,246	0.38%	-6.80%
SKAGWAY	D	D	\$7,310	\$5,057	-30.82%	\$6,087	20.36%	\$6,462	6.17%	-11.60%
ST. MARYS	D	D	\$15,544	\$15,070	-3.05%	\$12,200	-19.05%	\$11,670	-4.54%	-24.92%
TANANA	D	D	\$14,922	\$13,749	-7.87%	\$11,203	-18.52%	\$10,544	-5.88%	-29.34%
UNALASKA	D	D	\$9,224	\$8,017	-13.08%	\$6,362	-20.64%	\$6,270	-1.45%	-32.02%
YAKUTAT	D	D	\$8,059	\$7,986	-0.91%	\$6,116	-23.41%	\$7,084	15.83%	-12.09%
COLUMN AVERAGE			\$8,521	\$7,876	-7.36%	\$7,331	-5.65%	\$7,296	-0.91%	-13.61%

FY 86 TO FY 89 FOUNDATION REVENUE SUBGROUP ANALYSIS

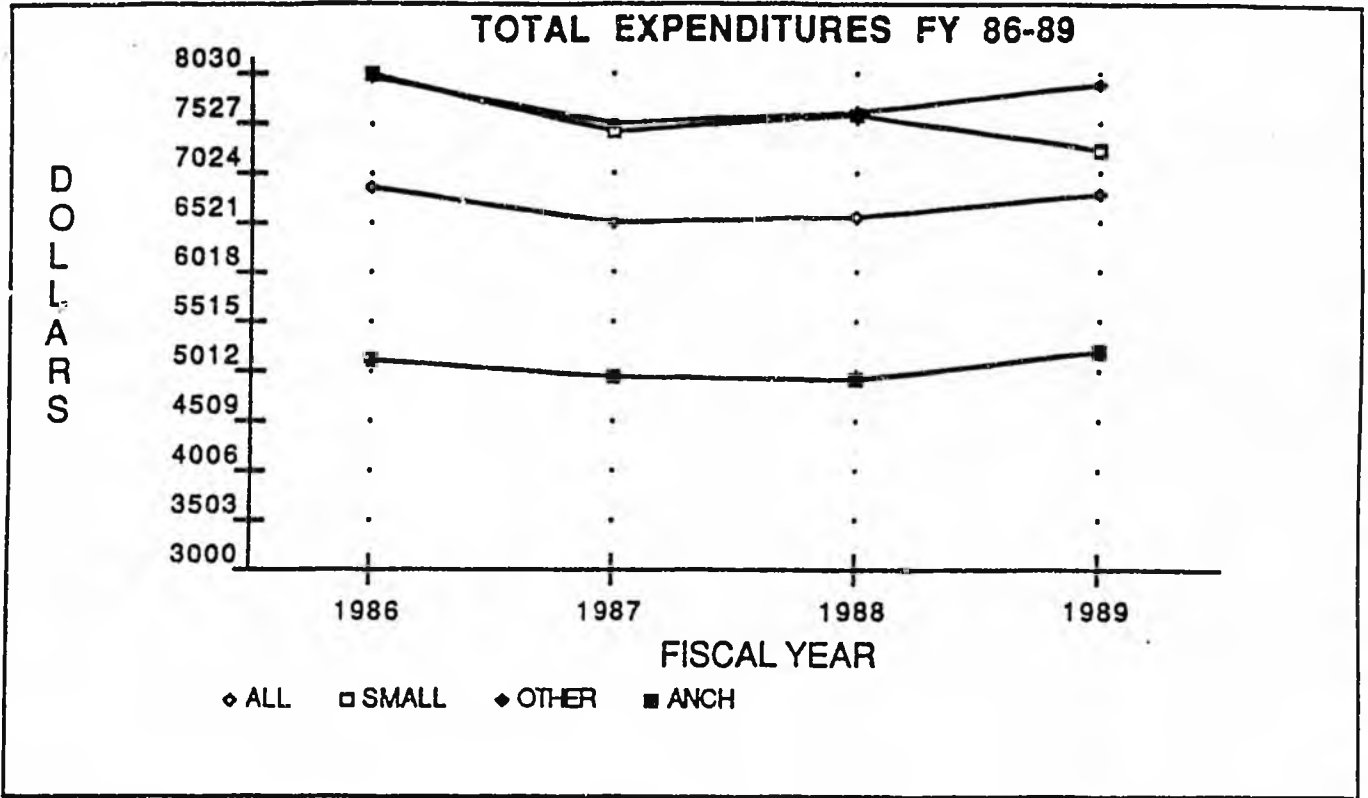
SCHOOL DISTRICT	SIZE	COMMUNITIES	ENTITLEMENT	ENTITLEMENT	FY 86-87	FY 88 STATE	FY 87-88	ENTITLEMENT	FY 88-89	CUMULATIVE
	A=LARGEST	A=LARGEST	PER ADM	PER ADM	CHANGE	FOUNDATION	CHANGE	PER	CHANGE	FY 86-89
	D=SMALLEST	D=2 OR LESS		AS14,17,021		PER ADM		ADM		CHANGE
			FY 86	FY 87		FY 88 AUD		FY 89 (EST.)		
BERING STRAITS	B	A	\$9,961	\$9,296	-6.67%	\$8,707	-6.34%	\$8,821	1.31%	-11.44%
KENAI	B	A	\$4,362	\$3,693	-15.34%	\$3,604	-2.41%	\$3,564	-1.10%	-18.28%
LOWER KUSKOKWIM	B	A	\$8,444	\$9,154	-3.08%	\$9,764	6.67%	\$9,617	-1.51%	1.83%
LOWER YUKON	B	A	\$6,752	\$6,356	-5.86%	\$6,721	5.74%	\$7,727	14.97%	14.45%
NORTHWEST ARCTIC	B	A	\$8,788	\$7,752	-11.79%	\$7,187	-7.29%	\$7,270	1.16%	-17.28%
YUKON KOYUKUK	C	A	\$11,032	\$10,329	-6.37%	\$9,891	-4.25%	\$10,608	7.23%	-3.87%
LAKE AND PENISULA	D	A	\$13,288	\$13,635	2.61%	\$12,242	-10.21%	\$11,615	-5.12%	-12.59%
SOUTHEAST ISLANDS	D	A	\$8,256	\$9,523	15.35%	\$9,154	-3.87%	\$8,912	-2.65%	7.95%
SOUTHWEST	D	A	\$10,214	\$9,362	-8.14%	\$9,791	4.35%	\$9,601	-1.94%	-6.00%
YUKON FLATS	D	A	\$14,565	\$13,659	-6.22%	\$13,566	-0.68%	\$13,946	2.80%	-4.25%
FAIRBANKS	B	B	\$4,102	\$3,583	-13.15%	\$3,562	-0.01%	\$3,611	1.35%	-11.98%
KODIAK	B	B	\$5,708	\$5,541	-2.92%	\$5,202	-6.13%	\$5,110	-1.76%	-10.47%
MAT-SU	B	B	\$3,680	\$3,416	-7.17%	\$3,506	2.65%	\$3,465	-1.16%	-5.82%
NORTH SLOPE	B	B	\$9,570	\$7,775	-18.76%	\$6,487	-16.56%	\$6,170	-4.89%	-35.53%
COPPER RIVER	C	B	\$7,257	\$6,952	-4.73%	\$7,804	12.26%	\$7,735	-0.88%	6.01%
ALASKA GATEWAY	D	B	\$7,835	\$7,849	0.18%	\$8,456	7.74%	\$8,991	6.33%	14.76%
ALEUTIANS	D	B	\$17,273	\$15,149	-12.30%	\$15,280	0.87%	\$18,221	19.25%	5.49%
CHATHAM	D	B	\$6,448	\$6,599	2.34%	\$6,674	1.13%	\$6,674	0.00%	3.51%
IDITAROD	D	B	\$13,332	\$13,057	-2.06%	\$10,495	-19.63%	\$10,254	-2.30%	-23.09%
KUSPUK	D	B	\$14,608	\$12,166	-16.21%	\$11,808	-2.04%	\$10,603	-10.20%	-26.20%
ANCHORAGE	A	C	\$3,492	\$3,223	-7.70%	\$3,147	-2.37%	\$3,338	6.08%	-4.41%
CHUGACH	D	C	\$10,810	\$10,546	-2.44%	\$11,959	13.40%	\$9,221	-22.90%	-14.70%
RAILBELT	D	C	\$9,696	\$9,889	1.99%	\$8,831	-10.70%	\$8,936	1.19%	-7.84%
YUPIIT	D	C	\$13,688	\$12,715	-7.10%	\$10,704	-15.81%	\$11,819	11.35%	-12.92%
JUNEAU	B	D	\$3,828	\$3,462	-9.56%	\$3,469	0.22%	\$3,569	2.86%	-6.77%
KETCHIKAN	B	D	\$3,916	\$3,279	-16.28%	\$3,482	6.19%	\$3,600	3.40%	-8.07%
SITKA	B	D	\$4,128	\$3,644	-11.72%	\$3,803	4.35%	\$3,856	1.40%	-6.59%
ADAK	C	D	\$4,163	\$3,663	-12.01%	\$3,402	-7.14%	\$3,069	-9.79%	-26.29%
DELTA GREELY	C	D	\$5,148	\$4,381	-14.90%	\$4,814	9.88%	\$4,579	-4.87%	-11.05%
NOME	C	D	\$7,452	\$7,120	-4.45%	\$6,098	-14.39%	\$6,245	2.45%	-16.19%
PEETERSBURG	C	D	\$4,446	\$4,682	5.32%	\$4,612	-1.50%	\$4,358	-5.51%	-1.98%
VALDEZ	C	D	\$4,977	\$5,166	3.80%	\$3,907	-24.37%	\$3,544	-9.29%	-23.79%
WRANGELL	C	D	\$4,915	\$4,710	-4.16%	\$4,623	-1.85%	\$4,704	1.74%	-4.30%
ANNETTE ISLAND	D	D	\$3,824	\$3,787	-0.99%	\$2,814	-25.70%	\$2,248	-20.10%	-41.22%
BRISTOL BAY	D	D	\$10,121	\$9,324	-7.88%	\$7,217	-22.59%	\$6,257	-13.31%	-36.18%
CORDOVA	D	D	\$5,279	\$5,206	-1.38%	\$5,004	-2.36%	\$5,777	13.64%	9.43%
CRAIG	D	D	\$7,581	\$7,177	-5.33%	\$6,240	-13.06%	\$5,873	-5.87%	-22.53%
DILLINGHAM	D	D	\$9,020	\$8,127	-9.90%	\$6,584	-18.98%	\$5,166	-21.54%	-42.73%
GALENA	D	D	\$10,395	\$9,366	-9.90%	\$6,938	-25.93%	\$6,728	-3.02%	-35.28%

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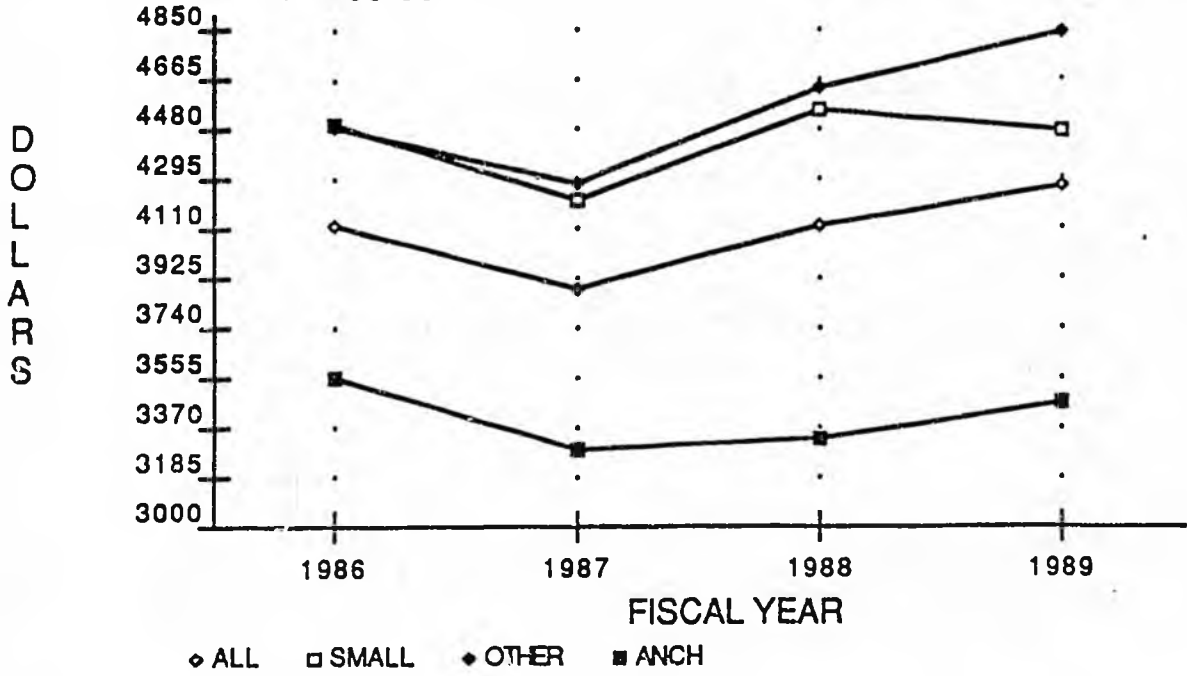
FY 86 TO FY 89 FOUNDATION REVENUE SUBGROUP ANALYSIS

SCHOOL DISTRICT	SIZE	COMMUNITIES	ENTITLEMENT	ENTITLEMENT	FY 86-87	FY 88 STATE	FY 87-88	ENTITLEMENT	FY 88-89	CUMULATIVE
	A=LARGEST	A=LARGEST	PER ADM	PER ADM	CHANGE	FOUNDATION	CHANGE	PER	CHANGE	FY 86-89
	D=SMALLEST	D=2 OR LESS		AS14.17.021		PER ADM		ADM		CHANGE
			FY 86	FY 87		FY 88 AUD		FY 89 (EST.)		
HAINES	D	D	\$7,196	\$6,090	-15.36%	\$5,395	-11.41%	\$5,250	-2.69%	-27.04%
HOONAH	D	D	\$8,473	\$8,659	2.88%	\$5,738	-13.86%	\$5,959	3.89%	-7.94%
HYDABURG	D	D	\$9,530	\$8,554	-10.24%	\$8,447	-1.26%	\$9,049	7.13%	-5.05%
KAKE	D	D	\$7,393	\$7,448	0.75%	\$5,988	-19.63%	\$5,394	-9.90%	-27.04%
KASHUNAMIUT	D	D	\$10,259	\$8,584	-16.33%	\$7,980	-7.04%	\$8,668	8.63%	-15.56%
KING COVE	D	D	\$9,751	\$9,698	-0.55%	\$7,453	-23.15%	\$7,224	-3.06%	-25.91%
KLAWOCK	D	D	\$7,714	\$7,298	-5.39%	\$5,960	-18.33%	\$4,483	-24.79%	-41.89%
NENANA	D	D	\$10,927	\$9,785	-10.45%	\$8,328	-14.89%	\$8,434	1.27%	-22.82%
PELICAN	D	D	\$13,879	\$10,930	-21.25%	\$11,479	5.02%	\$11,775	2.58%	-15.16%
PRIBILOF ISLANDS	D	D	\$8,347	\$5,978	-28.38%	\$8,533	42.74%	\$9,149	7.23%	9.61%
SAND POINT	D	D	\$8,847	\$7,955	-10.08%	\$8,214	3.25%	\$8,246	0.38%	-6.80%
SKAGWAY	D	D	\$7,310	\$5,057	-30.82%	\$6,087	20.36%	\$6,462	6.17%	-11.60%
ST. MARYS	D	D	\$15,544	\$15,070	-3.05%	\$12,200	-19.05%	\$11,070	-4.34%	-24.92%
TANANA	D	D	\$14,922	\$13,749	-7.87%	\$11,203	-18.52%	\$10,544	-5.88%	-29.34%
UNOASKA	D	D	\$9,224	\$8,017	-13.08%	\$6,362	-20.64%	\$6,270	-1.45%	-32.02%
WATAT	D	D	\$8,059	\$7,986	-0.91%	\$8,116	-23.41%	\$7,084	15.83%	-12.09%
COLUMN AVERAGE			\$8,521	\$7,876	-7.36%	\$7,331	-5.65%	\$7,296	-0.91%	-13.61%

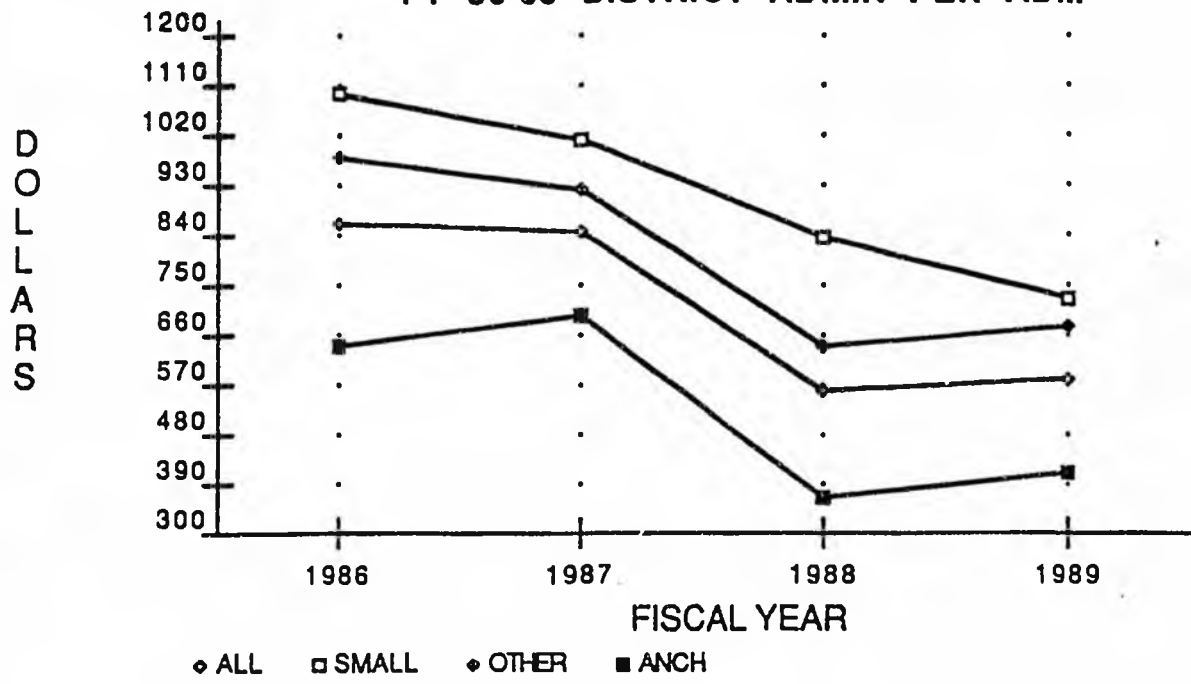
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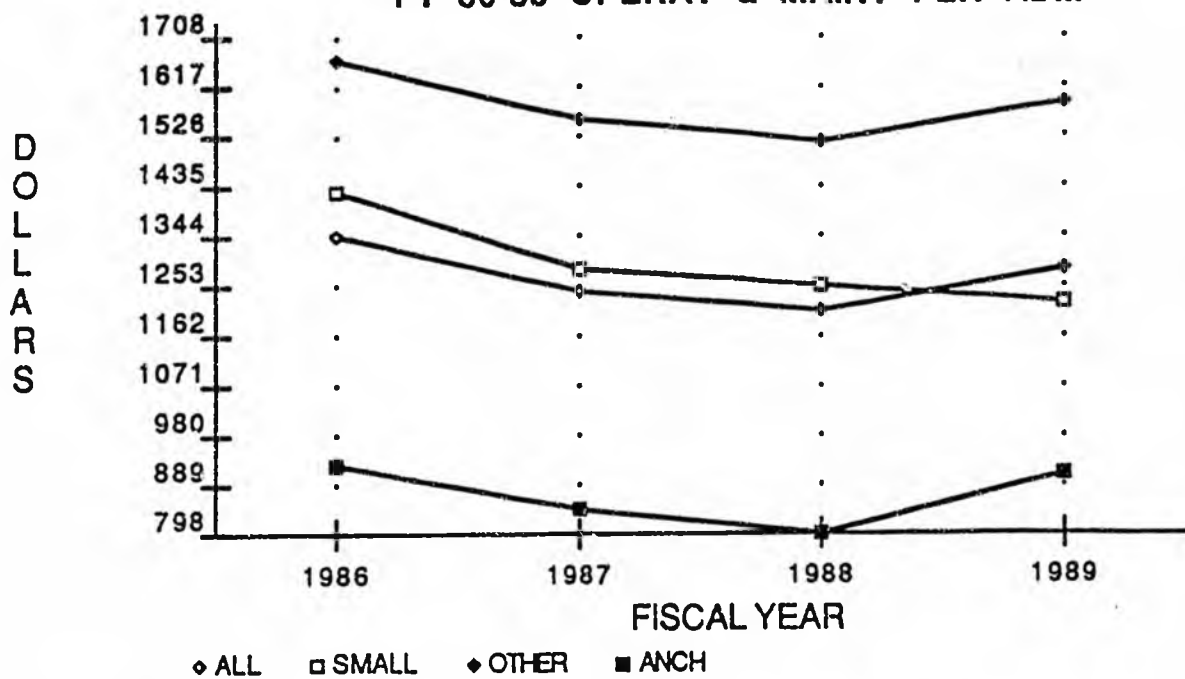
FY 86-89 TOTAL INSTRUCTION PER ADM EXPEND



FY 86-89 DISTRICT ADMIN PER ADM



FY 86-89 OPERAT & MAINT PER ADM



FY 86-89 EXPENDITURE SUMMARIES

GROUP	ADM	TOTAL EXPENDITURES	TOTAL EXPEND/ADM	REGULAR INSTRUCTION	REGULAR INSTRUCTION AS % OF TOTAL EXPEND	REG INSTR EXPEND BY	VOCATIONAL EDUCATION	CORR. STUDY	SPECIAL EDUCATION
<b>FY 86</b>									
TOTAL (ALL)	102,164	\$702,041,398	\$6,872	\$301,556,033	43%	\$2,952	\$27,415,489	\$3,701,008	\$51,638,997
TOTAL (SMALL)	12,343	\$99,083,257	\$8,026	\$39,227,669	40%	\$3,178	\$5,431,801	\$621,501	\$6,687,524
TOTAL (OTHER)	49,795	\$397,779,638	\$7,988	\$154,246,374	39%	\$3,098	\$14,930,712	\$3,079,505	\$26,783,078
TOTAL (ANC)	40,028	\$205,198,505	\$5,127	\$108,081,990	53%	\$2,700	\$7,052,978	\$0	\$18,166,395
<b>FY 87</b>									
TOTAL	102,212.04	\$668,407,125	\$6,520	\$285,170,510	42.79%	\$2,790	\$24,368,508	\$3,073,812	\$49,800,266
TOTAL (SMALL)	12,625.1	\$94,065,759	\$7,451	\$38,195,593	41%	\$3,025	\$4,937,744	\$520,247	\$6,430,503
TOTAL (OTHER)	49,834.84	\$374,955,260	\$7,525	\$148,235,838	40%	\$2,975	\$13,195,942	\$2,553,565	\$26,140,402
TOTAL (ANC)	39,752.1	\$197,346,106	\$4,964	\$98,739,079	50%	\$2,484	\$6,234,822	\$0	\$17,229,381
<b>FY 88 AUD</b>									
TOTAL ALL DIST	101,142	\$666,289,634	\$6,588	\$281,123,244	42%	\$2,779	\$23,824,725	\$3,324,580	\$59,793,565
SMALL DIST	12,689	\$98,696,239	\$7,620	\$39,908,034	41%	\$3,145	\$4,787,549	\$454,385	\$7,112,119
OTHER DIST	49,719	\$379,133,888	\$7,626	\$155,728,911	41%	\$3,132	\$13,021,560	\$2,870,195	\$29,856,700
ANCHORAGE	38,734	\$190,459,507	\$4,917	\$85,486,299	45%	\$2,207	\$6,015,616	\$0	\$22,824,748
<b>FY 89</b>									
TOTALS	100,903.00	\$685,567,397	\$6,794	\$286,583,805	42%	\$2,840	\$24,305,714	\$3,310,384	\$62,561,058
TOTAL (SMALL)	12,674	\$91,933,532	\$7,254	\$38,903,741	42%	\$3,070	\$4,714,743	\$503,352	\$6,907,506
TOTAL (OTHER)	49,786	\$393,755,097	\$7,909	\$160,643,907	41%	\$3,227	\$13,088,196	\$2,807,032	\$32,172,728
TOTAL (ANC)	38,443	\$199,878,768	\$5,199	\$87,036,157	44%	\$2,264	\$6,502,775	\$0	\$23,480,824

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FY 86-89 EXPENDITURE SUMMARIES

GIFTED & TALENTED	BIL./BICULT EDUCATION	TOTAL CLASSROOM EXPEND	TOT CLASSRC EXPEND AS % OF TOTAL	TOTAL CLASSROOM BY ADM	PUP SUPPORT INSTRUCTION COMBINED	TOTAL EXPENDIT FOR INSTRUC	TOTAL EXPENDIT FOR INSTRUC BY ADM	INSTRUCTION SUPPORT/ SCHOOL ADMIN	INSTRUCT SUPPORT PER ADM
\$0	\$11,306,184	\$395,615,719	56%	\$3,872	\$25,530,075	\$421,145,794	\$4,122	\$40,282,594	\$394
\$0	\$856,007	\$52,824,502	53%	\$4,280	\$2,677,094	\$55,501,596	\$4,497	\$6,907,482	\$560
\$0	\$8,864,612	\$207,904,281	52%	\$4,175	\$15,537,472	\$223,441,753	\$4,487	\$28,812,486	\$579
\$0	\$1,585,575	\$134,886,936	68%	\$3,370	\$7,315,509	\$142,202,445	\$3,553	\$4,562,628	\$114
\$0	\$11,132,173	\$373,545,269	56.05%	\$3,655	\$23,571,766	\$397,117,035	\$3,885	\$35,107,717	\$343
\$0	\$844,137	\$50,928,224	54%	\$4,034	\$2,199,693	\$53,127,917	\$4,208	\$5,400,239	\$428
\$0	\$8,741,023	\$198,866,770	53%	\$3,991	\$14,333,337	\$213,200,107	\$4,278	\$25,288,612	\$507
\$0	\$1,547,013	\$123,750,275	63%	\$3,113	\$7,038,736	\$130,789,011	\$3,290	\$4,418,866	\$111
\$5,432,518	\$12,296,848	\$385,795,430	57.90%	\$3,814	\$31,452,421	\$417,247,901	\$4,125	\$47,809,525	\$473
\$509,950	\$745,923	\$53,517,960	55.35%	\$4,218	\$4,220,962	\$57,738,922	\$4,550	\$5,986,413	\$472
\$3,389,100	\$9,704,515	\$214,570,981	58.60%	\$4,316	\$15,891,397	\$230,462,378	\$4,635	\$27,708,606	\$557
\$1,533,468	\$1,846,410	\$117,706,539	61.80%	\$3,039	\$11,340,062	\$129,048,601	\$3,332	\$14,114,506	\$364
\$5,778,554	\$13,650,977	\$396,190,482	58%	\$3,926	\$34,512,155	\$430,702,647	\$4,268	\$47,220,393	\$468
\$703,391	\$865,905	\$52,598,638	57%	\$4,150	\$4,084,077	\$56,682,715	\$4,472	\$5,906,688	\$466
\$3,441,534	\$10,806,907	\$222,960,304	57%	\$4,478	\$18,031,930	\$240,992,234	\$4,841	\$27,977,135	\$562
\$1,633,829	\$1,978,165	\$120,631,550	60%	\$3,138	\$12,396,148	\$133,027,698	\$3,460	\$13,336,370	\$347

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FY 88-89 EXPENDITURE SUMMARIES

GENERAL SUPPORT/ DISTRICT ADMIN	GEN SUPPORT AS % OF TOTAL EXFEN	GEN SUPPORT: EXPEND BY ADM	OPER. & MAINT.	OP & MAINT AS % OF TOT EXPEND	OP & MAINT EXPEND BY ADM	COMMUNITY SERVICES	FUND TRANSFERS	FUND TRANSFERS PER ADM	PUPIL ACITIVITIES	PUPIL ACTIVS PER ADM
\$87,895,751	13%	\$860	\$137,447,088	20%	\$1,345	\$1,553,581	\$5,066,675	\$50	\$8,305,867	\$81
\$13,519,863	14%	\$1,095	\$17,553,237	18%	\$1,422	\$766,355	\$2,397,756	\$194	\$2,397,927	\$194
\$48,828,934	12%	\$981	\$82,944,145	21%	\$1,666	\$541,883	\$7,962,708	\$160	\$4,922,722	\$99
\$25,546,954	12%	\$638	\$38,949,708	18%	\$923	\$245,343	(\$5,293,787)	(\$132)	\$985,218	\$25
\$86,187,167	12.93%	\$843	\$127,210,843	19.09%	\$1,245	\$1,226,099	\$12,072,165	\$118	\$6,472,792	\$63
\$12,775,934	14%	\$1,012	\$16,212,730	17%	\$1,284	\$649,333	\$4,191,240	\$332	\$1,708,366	\$135
\$45,777,147	12%	\$919	\$77,489,648	21%	\$1,555	\$386,040	\$7,647,457	\$153	\$4,192,942	\$84
\$27,634,086	14%	\$695	\$33,508,465	17%	\$843	\$190,726	\$233,468	\$6	\$571,484	\$14
\$56,605,599	8.50%	\$560	\$122,213,512	18.34%	\$1,208	\$549,378	\$12,526,402	\$124	\$9,337,317	\$92
\$10,815,595	10.98%	\$837	\$15,887,615	16.43%	\$1,252	\$57,263	\$4,189,244	\$330	\$2,221,187	\$175
\$31,860,365	8.40%	\$641	\$75,434,190	19.90%	\$1,517	\$297,105	\$8,337,158	\$168	\$5,034,086	\$101
\$14,129,639	7.42%	\$365	\$30,891,707	16.22%	\$798	\$195,010	\$0	\$0	\$7,082,044	\$54
\$58,641,790	9%	\$581	\$129,408,339	19%	\$1,283	\$972,740	\$8,410,662	\$83	\$10,189,826	\$101
\$9,157,927	10%	\$723	\$16,502,721	17%	\$1,223	\$329,145	\$2,414,305	\$190	\$1,925,031	\$152
\$33,711,549	9%	\$677	\$79,015,853	20%	\$1,587	\$188,324	\$5,996,357	\$120	\$5,869,645	\$118
\$15,772,314	8%	\$410	\$34,888,765	17%	\$908	\$457,271	\$0	\$0	\$2,395,150	\$62

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FY 86-89 EXPENDITURE SUMMARIES

TUITION OR OTHER	TOTAL EXPENDITURE	TOTAL EXPENDITURES PER ADM
\$344,048	\$702,041,398	\$6,872
\$19,041	\$99,063,257	\$8,026
\$325,007	\$397,779,836	\$7,988
\$0	\$205,198,505	\$5,127
\$1,013,307	\$666,407,125	\$6,520
\$0	\$94,065,759	\$7,451
\$1,013,307	\$374,995,260	\$7,525
\$0	\$197,346,106	\$4,964
\$0	\$666,289,634	\$6,588
\$0	\$96,696,239	\$569,644
\$0	\$379,133,888	\$568,515
\$0	\$190,459,507	\$1,127,611
\$21,000	\$685,567,397	\$6,794
\$15,000	\$91,933,532	\$7,254
\$6,000	\$393,755,097	\$7,909
\$0	\$199,878,768	\$5,199

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FY 89 EXPENDITURES - ALL DISTRICTS

SCHOOL	A = SMALL	PROJECTED	TOTAL	TOTAL BUDG	REGULAR	REG INSTR	REG INSTR	VOCATIONAL	CORR.
DISTRICT	B=OTHER	ADM	BUDG EXPEND	EXPENDITURES	INSTRUCTION	AS % OF	PER ADM	EDUCATION	STUDY
	C=ANCHORAGE		FY 89 (EST)	PER ADM	FY 89	TOTAL	FY 89 (EST)	FY 89 (EST)	FY 89 (EST)
				FY 89(EST)	ESTIMATED	FY 89 (EST)	FY 89 (EST)	ESTIMATED	ESTIMATED
ADAK	A	563.00	\$4,237,381	\$7,526	\$1,770,700	42%	\$3,145	\$132,095	\$0
ANNETTE ISLAND	A	430.00	\$3,191,027	\$7,421	\$1,203,760	38%	\$2,799	\$200,166	\$0
BRISTOL BAY	A	240.00	\$2,738,229	\$11,409	\$1,049,768	38%	\$4,374	\$181,168	\$0
CORDOVA	A	429.00	\$3,298,398	\$7,689	\$1,353,605	41%	\$3,155	\$302,739	\$0
CRAIG	A	213.00	\$1,496,323	\$7,025	\$669,357	45%	\$3,143	\$110,531	\$13,769
DELTA GREELY	A	944.00	\$5,521,000	\$5,849	\$2,124,148	33%	\$2,250	\$255,827	\$126,123
DILLINGHAM	A	486.00	\$3,333,069	\$6,858	\$1,311,439	39%	\$2,698	\$226,542	\$0
GALENA	A	140.00	\$2,011,989	\$14,371	\$723,700	36%	\$5,169	\$158,644	\$0
HAINES	A	364.00	\$2,870,570	\$7,886	\$1,301,621	45%	\$3,576	\$179,982	\$29,807
HOONAH	A	235.00	\$1,723,687	\$7,335	\$715,917	42%	\$3,046	\$125,269	\$0
HYDABURG	A	110.00	\$1,081,800	\$9,835	\$336,954	31%	\$3,063	\$84,655	\$0
KAKE	A	169.00	\$1,646,688	\$9,744	\$584,504	35%	\$3,459	\$74,665	\$0
KASHUNAMUT	A	169.00	\$1,863,343	\$11,026	\$679,825	36%	\$4,023	\$66,750	\$18,528
KETCHIKAN	A	2,502.00	\$15,066,831	\$6,022	\$7,065,519	47%	\$2,824	\$590,177	\$225,677
KING COVE	A	134.00	\$0	\$0	\$0	*Error*	\$0	\$0	\$0
KLAWOCK	A	172.00	\$1,457,457	\$8,474	\$633,407	43%	\$3,683	\$84,177	\$0
NENANA	A	200.00	\$1,879,911	\$9,400	\$661,751	35%	\$3,309	\$134,726	\$0
NOME	A	748.00	\$5,470,312	\$7,313	\$2,140,154	39%	\$2,861	\$224,954	\$74,473
PELICAN	A	50.00	\$635,910	\$12,718	\$271,302	43%	\$5,426	\$46,547	\$0
PETERSBURG	A	630.00	\$3,627,285	\$5,758	\$1,800,976	50%	\$2,859	\$187,506	\$0
PRIBILOF	A	164.00	\$1,977,978	\$12,061	\$762,377	39%	\$4,649	\$19,744	\$14,975
SAND POINT	A	145.00	\$1,305,403	\$9,003	\$682,875	52%	\$4,709	\$64,193	\$0
SITKA	A	1,610.00	\$9,452,433	\$5,871	\$4,709,672	50%	\$2,925	\$306,047	\$0
SKAGWAY	A	135.00	\$1,101,862	\$8,162	\$587,039	53%	\$4,348	\$4,750	\$0
ST. MARY'S	A	115.00	\$1,890,043	\$16,435	\$526,670	28%	\$4,580	\$60,381	\$0
TANANA	A	86.00	\$0	\$0	\$0	*Error*	\$0	\$0	\$0
UNALASKA	A	160.00	\$1,541,122	\$9,632	\$714,352	46%	\$4,465	\$74,770	\$0
VALDEZ	A	695.00	\$7,054,631	\$10,151	\$2,436,574	35%	\$3,506	\$553,563	\$0
WRANGELL	A	506.00	\$3,208,758	\$6,341	\$1,602,076	50%	\$3,166	\$177,597	\$0
YAKUTAT	A	130.00	\$1,250,092	\$9,616	\$483,701	39%	\$3,721	\$86,578	\$0
ALASKA GATEWAY	B	503.00	\$5,355,125	\$10,646	\$1,963,850	37%	\$3,904	\$179,500	\$141,260
ALEUTIAN REGION	B	103.00	\$2,117,755	\$20,561	\$800,453	38%	\$7,771	\$32,180	\$0
BERING STRAIT	B	1,300.00	\$17,562,227	\$13,586	\$5,749,553	33%	\$4,423	\$969,672	\$17,066
CHATHAM	B	316.00	\$3,264,979	\$10,332	\$1,672,791	51%	\$5,294	\$120,116	\$6,000
CHUGACH	B	132.00	\$1,355,100	\$10,266	\$438,600	32%	\$3,323	\$40,000	\$74,200
COPPER RIVER	B	562.00	\$4,817,833	\$8,573	\$2,032,527	42%	\$3,617	\$280,145	\$76,040
FAIRBANKS	B	13,085.00	\$76,948,689	\$5,881	\$37,011,001	48%	\$2,829	\$2,422,159	\$441,219
IDITAROD	B	408.00	\$5,829,546	\$14,288	\$2,303,717	40%	\$5,646	\$163,001	\$45,510
JUNEAU	B	4,429.00	\$26,254,192	\$5,928	\$12,415,605	47%	\$2,803	\$755,525	\$76,879

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FY 89 EXPENDITURES - ALL DISTRICTS

KENAI	\$5,022,010	\$755,313	\$416,509	\$30,863,179	58%	\$3,857	\$2,473,371	\$33,336,550	\$4,167
KODIAK	\$1,524,334	\$141,695	\$193,993	\$9,257,014	61%	\$4,016	\$830,277	\$10,087,291	\$4,376
KUSPUK	\$466,380	\$0	\$129,257	\$3,455,596	55%	\$9,118	\$261,361	\$3,716,957	\$9,807
LAKE & PENNINSUL	\$304,000	\$26,100	\$86,500	\$2,746,300	48%	\$7,524	\$121,400	\$2,867,700	\$7,857
LOWER KUSKOKWIM	\$2,352,818	\$233,990	\$4,410,063	\$17,763,075	55%	\$6,645	\$904,162	\$18,667,237	\$6,984
LOWER YUKON	\$1,062,484	\$89,370	\$333,315	\$7,643,631	51%	\$5,884	\$361,123	\$8,004,754	\$6,162
MAT-SU	\$4,610,687	\$468,644	\$119,277	\$26,537,270	61%	\$3,112	\$2,417,941	\$28,955,211	\$3,395
NORTH SLOPE	\$765,300	\$5,000	\$1,423,500	\$11,551,200	43%	\$9,175	\$1,070,700	\$12,621,900	\$10,025
NORTHWEST ARCTIC	\$888,180	\$44,755	\$471,280	\$7,959,051	47%	\$4,904	\$491,824	\$8,450,875	\$5,207
RAILBELT	\$126,825	\$29,617	\$0	\$1,740,307	53%	\$4,987	\$181,589	\$1,921,896	\$5,507
SOUTHEAST ISLAND	\$388,752	\$0	\$0	\$3,814,228	70%	\$8,238	\$63,846	\$3,878,074	\$8,378
SOUTHWEST REGION	\$421,803	\$12,000	\$716,552	\$3,507,982	48%	\$7,354	\$212,685	\$3,720,667	\$7,800
YUKON FLATS	\$570,944	\$46,876	\$213,758	\$3,350,565	55%	\$8,911	\$160,491	\$3,511,056	\$9,338
YUKON-KOYUKUK	\$445,196	\$7,397	\$155,305	\$4,219,717	56%	\$7,603	\$331,153	\$4,550,870	\$8,200
YUPIIT	\$363,926	\$87,952	\$300,091	\$2,131,199	44%	\$7,200	\$228,450	\$2,359,649	\$7,972
ANCHORAGE	\$23,480,824	\$1,633,629	\$1,978,165	\$120,631,550	60%	\$3,138	\$12,396,148	\$133,027,698	\$3,460
FY 89									
TOTALS	\$62,561,058	\$5,778,554	\$13,650,977	\$396,190,492	58%	\$3,926	\$34,512,155	\$430,702,647	\$4,268
TOTAL (SMALL)	\$6,907,506	\$703,391	\$865,905	\$52,598,638	57%	\$4,150	\$4,084,077	\$56,682,715	\$4,472
TOTAL (OTHER)	\$32,172,728	\$3,441,534	\$10,806,907	\$222,960,304	57%	\$4,478	\$18,031,930	\$240,992,234	\$4,841
TOTAL (ANC)	\$23,480,824	\$1,633,629	\$1,978,165	\$120,631,550	60%	\$3,138	\$12,396,148	\$133,027,698	\$3,460

FY 89 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	SPECIAL EDUCATION FY 89 ESTIMATED	GIFTED AND TALENTED FY 89 ESTIMATED	BIL./BIC. EDUCATION FY 89 ESTIMATED	TOTAL CLASSROOM EXPEND FY89 (EST)	TOT CLASS AS % OF TOTAL EXP FY 89 (EST)	TOT CLASS EXPEND PER ADM FY 89 (EST)	PUPIL SUPPORT FY 89 ESTIMATED	TOTAL EXP FOR INSTRUCTION FY 89 (EST)	TOT EXP INSTRUCT BY ADM FY 89 (EST)
ADAK	\$279,922	\$72,131	\$28,884	\$2,283,732	54%	\$4,058	\$258,616	\$2,542,348	\$4,516
ANNETTE ISLAND	\$148,168	\$36,819	\$19,087	\$1,606,000	50%	\$3,735	\$163,986	\$1,769,996	\$4,118
BRISTOL BAY	\$116,141	\$16,888	\$28,779	\$1,392,544	51%	\$5,802	\$118,988	\$1,511,532	\$6,298
CORDOVA	\$188,338	\$83,373	\$0	\$1,908,053	58%	\$4,448	\$103,719	\$2,011,772	\$4,689
CRAIG	\$81,470	\$0	\$0	\$875,127	58%	\$4,109	\$40,454	\$915,581	\$4,299
DELTA GREELY	\$348,187	\$35,895	\$0	\$2,889,978	52%	\$3,061	\$239,050	\$3,129,028	\$3,315
DILLINGHAM	\$206,169	\$69,092	\$19,833	\$1,953,075	59%	\$4,019	\$206,015	\$2,159,090	\$4,443
GALENA	\$54,394	\$18,030	\$4,426	\$950,194	48%	\$6,851	\$90,911	\$1,050,105	\$7,501
HAINES	\$143,383	\$23,912	\$15,299	\$1,694,004	59%	\$4,654	\$125,064	\$1,819,068	\$4,997
HOONAH	\$96,336	\$8,723	\$0	\$946,245	55%	\$4,027	\$34,530	\$980,775	\$4,174
HYDABURG	\$58,083	\$0	\$23,018	\$502,678	46%	\$4,570	\$20,000	\$522,678	\$4,752
KAKE	\$136,450	\$67,919	\$0	\$863,538	52%	\$5,110	\$38,619	\$900,157	\$5,328
KASHUNAMUT	\$137,004	\$40,000	\$89,351	\$1,031,458	55%	\$6,103	\$63,500	\$1,094,958	\$8,479
KETCHIKAN	\$1,390,169	\$53,479	\$47,011	\$9,372,032	62%	\$3,746	\$989,276	\$10,361,308	\$4,141
KING COVE	\$0	\$0	\$0	\$0	*Error*	\$0	\$0	\$0	\$0
KLAWOCK	\$158,207	\$0	\$0	\$875,791	60%	\$5,092	\$8,500	\$884,291	\$5,141
NENANA	\$131,711	\$16,161	\$21,328	\$965,675	51%	\$4,828	\$87,000	\$1,052,675	\$5,263
NOME	\$332,840	\$28,593	\$97,116	\$2,898,130	53%	\$3,875	\$168,954	\$3,067,084	\$4,100
PELICAN	\$14,459	\$2,075	\$0	\$334,383	53%	\$6,688	\$14,463	\$348,846	\$6,977
PETERSBURG	\$257,990	\$25,195	\$38,551	\$2,310,218	64%	\$3,667	\$205,607	\$2,515,825	\$3,993
PRIBILOF	\$99,758	\$10,689	\$26,161	\$933,702	47%	\$5,693	\$23,660	\$957,362	\$5,038
SAND POINT	\$47,155	\$10,131	\$0	\$804,354	62%	\$5,547	\$18,434	\$822,788	\$5,674
SITKA	\$1,003,160	\$101,688	\$61,199	\$6,181,764	65%	\$3,840	\$468,936	\$6,650,700	\$4,131
SKAGWAY	\$73,642	\$0	\$0	\$665,431	60%	\$4,929	\$15,000	\$680,431	\$5,040
ST. MARY'S	\$98,857	\$0	\$147,186	\$833,094	44%	\$7,244	\$20,000	\$853,094	\$7,418
TANANA	\$0	\$0	\$0	\$0	*Error*	\$0	\$0	\$0	\$0
UNALASKA	\$98,548	\$0	\$40,666	\$928,336	60%	\$5,802	\$8,904	\$937,240	\$5,858
VALDEZ	\$823,891	\$0	\$0	\$3,814,028	54%	\$5,488	\$366,665	\$4,180,693	\$6,015
WRANGELL	\$282,549	\$3,000	\$0	\$2,065,222	64%	\$4,081	\$160,362	\$2,225,584	\$4,398
YAKUTAT	\$102,549	\$0	\$38,024	\$710,852	57%	\$5,468	\$26,854	\$737,708	\$5,675
ALASKA GATEWAY	\$405,755	\$83,825	\$61,200	\$2,835,390	53%	\$5,637	\$218,165	\$3,053,555	\$6,071
ALEUTIAN REGION	\$34,269	\$0	\$49,574	\$918,476	43%	\$8,898	\$3,275	\$919,751	\$8,930
BERING STRAIT	\$1,053,165	\$128,351	\$783,372	\$8,701,179	49%	\$8,693	\$262,199	\$8,963,378	\$6,895
CHATHAM	\$116,446	\$0	\$0	\$1,915,353	59%	\$6,061	\$234,900	\$2,150,253	\$6,805
CHUGACH	\$62,400	\$3,000	\$2,000	\$620,200	46%	\$4,698	\$9,000	\$629,200	\$4,767
COPPER RIVER	\$284,250	\$10,400	\$24,285	\$2,707,647	56%	\$4,818	\$61,938	\$2,769,585	\$4,928
FAIRBANKS	\$7,439,670	\$873,336	\$674,769	\$48,862,154	63%	\$3,734	\$4,492,574	\$53,354,728	\$4,078
IDITAROD	\$440,205	\$69,299	\$132,460	\$3,154,192	54%	\$7,731	\$249,967	\$3,404,159	\$8,344
JUNEAU	\$3,024,929	\$324,614	\$109,847	\$16,707,399	64%	\$3,772	\$2,389,539	\$19,096,938	\$4,312

FY 89 EXPENDITURES - ALL DISTRICTS

KENAI	B	8,001.00	\$53,608,289	\$6,700	\$22,494,630	42%	\$2,810	\$1,822,061	\$362,656
KODIAK	B	2,305.00	\$15,269,000	\$6,624	\$6,550,024	43%	\$2,842	\$721,585	\$125,383
KUSPUK	B	379.00	\$6,252,246	\$16,497	\$2,596,748	42%	\$6,852	\$240,351	\$22,860
LAKE & PENNINSUL	B	365.00	\$5,780,000	\$15,836	\$2,044,500	35%	\$5,601	\$276,200	\$9,000
LOWER KUSKOKWIM	B	2,673.00	\$32,428,756	\$12,132	\$10,486,308	32%	\$3,923	\$279,896	\$0
LOWER YUKON	B	1,299.00	\$14,911,536	\$11,479	\$5,587,605	37%	\$4,301	\$570,857	\$0
MAT-SU	B	8,528.00	\$43,353,958	\$5,084	\$19,273,838	44%	\$2,260	\$1,510,781	\$554,043
NORTH SLOPE	B	1,259.00	\$27,042,000	\$21,479	\$8,484,100	31%	\$6,739	\$873,300	\$0
NORTHWEST ARCTIC	B	1,623.00	\$17,050,018	\$10,505	\$5,853,815	35%	\$3,635	\$464,421	\$190,600
RAILBELT	B	349.00	\$3,287,668	\$9,420	\$1,421,099	43%	\$4,072	\$136,932	\$25,834
SOUTHEAST ISLAND	B	463.00	\$5,415,969	\$11,698	\$3,205,406	59%	\$6,923	\$50,191	\$163,879
SOUTHWEST REGION	B	477.00	\$7,281,817	\$15,266	\$2,176,575	30%	\$4,563	\$181,052	\$0
YUKON FLATS	B	376.00	\$6,116,269	\$16,267	\$2,106,196	34%	\$5,602	\$310,372	\$102,419
YUKON-KOYUKUK	B	555.00	\$7,499,001	\$13,512	\$2,818,986	38%	\$5,079	\$420,649	\$372,184
YUPIIT	B	296.00	\$4,853,124	\$16,396	\$1,119,980	23%	\$3,784	\$259,250	\$0
ANCHORAGE	C	38,443.00	\$199,878,768	\$5,199	\$87,036,157	44%	\$2,264	\$6,502,775	\$0
FY 89									
TOTALS		100,903.00	\$685,567,397	\$6,794	\$286,583,805	42%	\$2,840	\$24,305,714	\$3,310,384
TOTAL (SMALL)		12,674	\$91,933,532	\$7,254	\$38,903,741	42%	\$3,070	\$4,714,743	\$503,352
TOTAL (OTHER)		49,786	\$393,755,097	\$7,909	\$160,643,907	41%	\$3,227	\$13,088,196	\$2,807,032
TOTAL (ANC)		38,443	\$199,878,768	\$5,199	\$87,036,157	44%	\$2,264	\$6,502,775	\$0

FY 89 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	SCHOOL ADMIN. FY 89 ESTIMATED	SCHOOL ADMIN PER ADM FY 89 (EST)	DISTRICT ADMIN. FY 89 ESTIMATED	DIST ADMIN AS % OF TOTAL FY 89 (EST)	DIST ADMIN PER ADM FY 89 (EST)	OPER. & MAINT. FY 89 ESTIMATED	OP & MAINT AS % OF TOTAL FY 89 (EST)	OP & MAINT PER ADM FY 89 (EST)	COMMUNITY SERVICES FY 89 ESTIMATED
ADAK	\$193,205	\$343	\$771,194	18%	\$1,370	\$528,505	12%	\$939	\$12,500
ANNETTE ISLAND	\$221,298	\$515	\$436,048	14%	\$1,014	\$368,635	12%	\$857	\$18,985
BRISTOL BAY	\$127,996	\$533	\$285,083	10%	\$1,188	\$575,177	21%	\$2,397	\$0
CORDOVA	\$307,309	\$716	\$277,953	8%	\$948	\$588,008	18%	\$1,371	\$0
CRAIG	\$29,342	\$138	\$259,818	17%	\$1,220	\$231,582	15%	\$1,087	\$0
DELTA GREELY	\$351,016	\$372	\$969,901	18%	\$1,027	\$884,055	16%	\$938	\$0
DILLINGHAM	\$272,987	\$562	\$361,744	11%	\$744	\$420,599	13%	\$865	\$0
GALENA	\$135,854	\$970	\$259,552	13%	\$1,854	\$435,509	22%	\$3,111	\$0
HAINES	\$211,092	\$580	\$183,855	6%	\$505	\$527,660	18%	\$1,450	\$0
HOONAH	\$86,264	\$367	\$209,785	12%	\$893	\$241,157	14%	\$1,026	\$23,296
HYDABURG	\$74,325	\$676	\$157,797	15%	\$1,435	\$252,880	23%	\$2,299	\$0
KAKE	\$104,891	\$621	\$234,035	14%	\$1,385	\$334,180	20%	\$1,977	\$0
KASHUNAMUT	\$140,400	\$831	\$247,750	13%	\$1,466	\$380,235	20%	\$2,250	\$0
KETCHIKAN	\$898,513	\$359	\$968,409	6%	\$387	\$2,301,457	15%	\$920	\$0
KING COVE	\$0	\$0	\$0	"Error"	\$0	\$0	"Error"	\$0	\$0
KLAWOCK	\$83,434	\$485	\$183,791	13%	\$1,069	\$220,841	15%	\$1,285	\$8,000
NENANA	\$108,736	\$544	\$260,778	14%	\$1,304	\$377,042	20%	\$1,885	\$0
NOME	\$348,948	\$467	\$352,357	6%	\$471	\$1,443,778	26%	\$1,930	\$0
PELICAN	\$0	\$0	\$160,764	25%	\$3,215	\$103,541	10%	\$2,071	\$4,759
PETERSBURG	\$227,277	\$381	\$175,177	5%	\$278	\$600,378	17%	\$953	\$0
PRIBILOF	\$178,975	\$1,091	\$310,423	16%	\$1,893	\$391,218	20%	\$2,385	\$0
SAND POINT	\$84,881	\$585	\$138,648	11%	\$958	\$173,095	13%	\$1,194	\$0
SITKA	\$726,410	\$451	\$490,123	5%	\$304	\$1,112,265	12%	\$691	\$0
SKAGWAY	\$0	\$0	\$188,561	17%	\$1,397	\$152,562	14%	\$1,130	\$7,796
ST. MARY'S	\$184,167	\$1,601	\$323,888	17%	\$2,816	\$405,094	21%	\$3,523	\$15,300
TANANA	\$0	\$0	\$0	"Error"	\$0	\$0	"Error"	\$0	\$0
UNALASKA	\$74,601	\$466	\$200,550	13%	\$1,253	\$228,797	15%	\$1,430	\$0
VALDEZ	\$428,666	\$617	\$345,173	5%	\$497	\$1,596,180	23%	\$2,297	\$238,509
WRANGELL	\$220,871	\$437	\$249,098	8%	\$492	\$417,674	13%	\$825	\$0
YAKUTAT	\$85,230	\$656	\$155,672	12%	\$1,197	\$210,497	17%	\$1,619	\$0
ALASKA GATEWAY	\$394,250	\$784	\$635,425	12%	\$1,263	\$1,032,320	19%	\$2,052	\$0
ALEUTIAN REGION	\$308,881	\$2,999	\$421,293	20%	\$4,090	\$424,330	20%	\$4,120	\$0
BERING STRAIT	\$1,141,072	\$878	\$1,903,092	11%	\$1,464	\$4,784,483	27%	\$3,680	\$0
CHATHAM	\$147,842	\$468	\$345,301	11%	\$1,093	\$541,433	17%	\$1,713	\$0
CHUGACH	\$136,500	\$1,034	\$275,000	20%	\$2,083	\$255,500	19%	\$1,936	\$5,500
COPPER RIVER	\$405,446	\$721	\$613,555	13%	\$1,092	\$879,912	18%	\$1,566	\$0
FAIRBANKS	\$5,274,440	\$403	\$5,393,613	7%	\$412	\$11,493,711	15%	\$878	\$0
IDITAROD	\$279,427	\$685	\$545,873	9%	\$1,338	\$1,377,400	24%	\$3,376	\$25,181
JUNEAU	\$1,466,315	\$331	\$1,796,642	7%	\$406	\$3,320,112	13%	\$751	\$80,718

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FY 89 EXPENDITURES - ALL DISTRICTS

KENAI	\$3,986,810	\$498	\$2,449,694	5%	\$306	\$12,400,589	23%	\$1,550	\$19,000
KODIAK	\$1,052,126	\$456	\$986,150	6%	\$428	\$2,631,164	17%	\$1,142	\$0
KUSPUK	\$278,743	\$735	\$729,338	12%	\$1,924	\$1,269,203	20%	\$3,349	\$45,755
LAKE & PENNINSULA	\$264,700	\$725	\$662,500	11%	\$1,815	\$1,850,100	29%	\$4,521	\$0
LOWER KUSKOKWIM	\$2,949,977	\$1,104	\$2,664,320	8%	\$997	\$8,809,182	21%	\$2,547	\$10,170
LOWER YUKON	\$1,411,945	\$1,087	\$1,040,158	7%	\$801	\$3,704,681	25%	\$2,852	\$0
MAT-SU	\$3,439,338	\$403	\$3,078,364	7%	\$361	\$7,410,858	17%	\$869	\$0
NORTH SLOPE	\$1,941,200	\$1,542	\$3,804,900	14%	\$3,022	\$6,942,400	26%	\$5,514	\$0
NORTHWEST ARCTIC	\$1,520,960	\$937	\$2,147,155	13%	\$1,323	\$4,326,968	25%	\$2,666	\$0
RAILBELT	\$224,583	\$644	\$367,238	11%	\$1,052	\$878,855	21%	\$1,945	\$0
SOUTHEAST ISLAND	\$93,657	\$202	\$518,419	10%	\$1,120	\$878,869	16%	\$1,898	\$0
SOUTHWEST REGION	\$376,847	\$790	\$847,758	12%	\$1,777	\$2,091,545	29%	\$4,385	\$0
YUKON FLATS	\$210,835	\$561	\$839,780	14%	\$2,233	\$1,504,378	25%	\$4,001	\$0
YUKON-KOYUKUK	\$303,597	\$547	\$991,843	13%	\$1,787	\$1,464,371	20%	\$2,639	\$0
YUPIIT	\$367,644	\$1,242	\$654,142	13%	\$2,210	\$1,135,489	23%	\$3,836	\$0
ANCHORAGE	\$13,336,570	\$347	\$15,772,314	8%	\$410	\$34,889,765	17%	\$908	\$457,271
FY 89									
TOTALS	\$47,220,393	\$468	\$58,641,790	9%	\$581	\$129,408,339	19%	\$1,283	\$972,740
TOTAL (SMALL)	\$5,906,688	\$466	\$9,157,927	10%	\$723	\$15,502,721	17%	\$1,223	\$329,145
TOTAL (OTHER)	\$27,977,135	\$562	\$33,711,549	9%	\$677	\$79,015,853	20%	\$1,587	\$186,324
TOTAL (ANC)	\$13,336,570	\$347	\$15,772,314	8%	\$410	\$34,889,765	17%	\$908	\$457,271

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FY 89 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	FUND TRANSFERS FY 89 ESTIMATED	FUND TRANSFERS PER ADM FY 89 (EST)	PUPIL ACTIVITIES FY 89 ESTIMATED	PUPIL ACTIVITIES PER ADM FY 89 (EST)	TUITION & OTHER FY 89 ESTIMATED	TOTAL BUDG EXPEND FY 89 (EST)	TOTAL BUDG EXPEND PER ADM FY 89 (EST)
ADAK	\$154,829	\$275	\$35,000	\$62	\$0	\$4,237,381	\$7,526
ANNETTE ISLAND	\$206,400	\$480	\$169,665	\$395	\$0	\$3,191,027	\$7,421
BRISTOL BAY	\$145,418	\$606	\$93,023	\$388	\$0	\$2,738,229	\$11,409
CORDOVA	\$50,408	\$118	\$62,948	\$147	\$0	\$3,298,398	\$7,689
CRAIG	\$15,000	\$70	\$45,000	\$211	\$0	\$1,496,323	\$7,025
DELTA GREELY	\$47,000	\$50	\$140,000	\$148	\$0	\$5,521,000	\$5,840
DILLINGHAM	\$8,800	\$18	\$109,849	\$226	\$0	\$3,333,069	\$6,858
GALENA	\$68,765	\$491	\$62,204	\$444	\$0	\$2,011,989	\$14,371
HAINES	\$18,055	\$50	\$110,840	\$305	\$0	\$2,870,570	\$7,886
HOONAH	\$120,912	\$515	\$61,498	\$262	\$0	\$1,723,687	\$7,335
HYDABURG	\$17,500	\$159	\$56,620	\$515	\$0	\$1,081,800	\$9,635
KAKE	\$73,425	\$434	\$0	\$0	\$0	\$1,646,688	\$9,744
KASHUNAMUT	\$0	\$0	\$0	\$0	\$0	\$1,863,343	\$11,026
KETCHIKAN	\$375,567	\$150	\$161,577	\$65	\$0	\$15,066,831	\$6,022
KING COVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
KLAWOCK	\$17,000	\$99	\$60,000	\$349	\$0	\$1,457,457	\$8,474
NENANA	\$29,602	\$148	\$51,078	\$255	\$0	\$1,879,911	\$9,400
NOME	\$210,834	\$282	\$47,311	\$63	\$0	\$5,470,312	\$7,313
PELICAN	\$0	\$0	\$18,000	\$360	\$0	\$635,910	\$12,718
PETERSBURG	\$45,108	\$72	\$63,500	\$101	\$0	\$3,627,285	\$5,758
PRIBILOF	\$140,000	\$854	\$0	\$0	\$0	\$1,977,978	\$12,061
SAND POINT	\$40,991	\$283	\$45,000	\$310	\$0	\$1,305,403	\$9,003
SITKA	\$292,179	\$181	\$165,756	\$103	\$15,000	\$9,452,433	\$5,871
SKAGWAY	\$0	\$0	\$72,512	\$537	\$0	\$1,101,862	\$8,162
ST. MARY'S	\$88,500	\$770	\$20,000	\$174	\$0	\$1,890,043	\$10,435
TANANA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNALASKA	\$79,934	\$500	\$20,000	\$125	\$0	\$1,541,122	\$9,632
VALDEZ	\$107,291	\$154	\$158,119	\$228	\$0	\$7,054,631	\$10,151
WRANGELL	\$0	\$0	\$95,531	\$189	\$0	\$3,208,758	\$6,341
YAKUTAT	\$60,987	\$469	\$0	\$0	\$0	\$1,250,092	\$9,616
ALASKA GATEWAY	\$186,075	\$370	\$53,500	\$106	\$0	\$5,355,125	\$10,646
ALEUTIAN REGION	\$3,000	\$29	\$40,500	\$393	\$0	\$2,117,755	\$20,561
BERING STRAIT	\$572,683	\$441	\$297,519	\$229	\$0	\$17,662,227	\$13,586
CHATHAM	\$74,150	\$235	\$0	\$0	\$8,000	\$3,264,979	\$10,332
CHUGACH	\$6,000	\$45	\$47,400	\$359	\$0	\$1,355,100	\$10,266
COPPER RIVER	\$149,335	\$266	\$0	\$0	\$0	\$4,817,833	\$8,573
FAIRBANKS	\$555,921	\$42	\$876,276	\$67	\$0	\$76,948,689	\$5,881
IDITAROD	\$124,513	\$305	\$72,993	\$179	\$0	\$5,829,546	\$14,288
JUNEAU	\$257,000	\$58	\$228,467	\$52	\$0	\$26,254,192	\$5,928

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FY 89 EXPENDITURES - ALL DISTRICTS

KENAI	\$204,561	\$26	\$1,211,085	\$151	\$0	\$53,608,289	\$6,700
KODIAK	\$106,000	\$46	\$406,269	\$176	\$0	\$15,269,000	\$6,624
KUSPUK	\$135,000	\$356	\$77,250	\$204	\$0	\$6,252,248	\$16,497
LAKE & PENNINSULA	\$285,000	\$781	\$50,000	\$137	\$0	\$5,780,000	\$15,836
LOWER KUSKOKWIM	\$693,080	\$259	\$634,790	\$237	\$0	\$32,428,756	\$12,132
LOWER YUKON	\$750,000	\$577	\$0	\$0	\$0	\$14,911,536	\$11,479
MAT-SU	\$0	\$0	\$470,187	\$55	\$0	\$43,353,958	\$5,084
NORTH SLOPE	\$1,109,200	\$881	\$622,400	\$494	\$0	\$27,042,000	\$21,479
NORTHWEST ARCTIC	\$223,320	\$138	\$380,740	\$235	\$0	\$17,050,018	\$10,505
RAILBELT	\$0	\$0	\$95,098	\$272	\$0	\$3,287,668	\$9,420
SOUTHEAST ISLAND	\$46,950	\$101	\$0	\$0	\$0	\$5,415,969	\$11,698
SOUTHWEST REGION	\$145,000	\$304	\$100,000	\$210	\$0	\$7,281,817	\$15,266
YUKON FLATS	\$50,220	\$134	\$0	\$0	\$0	\$6,116,269	\$16,267
YUKON-KOYUKUK	\$62,349	\$112	\$125,971	\$227	\$0	\$7,499,001	\$13,512
YUPIIT	\$257,000	\$868	\$79,200	\$268	\$0	\$4,853,124	\$16,398
ANCHORAGE	\$0	\$0	\$2,395,150	\$62	\$0	\$199,878,768	\$5,199
FY 89							
TOTALS	\$8,410,662	\$83	\$10,189,826	\$101	\$21,000	\$685,567,397	\$6,794
TOTAL (SMALL)	\$2,414,305	\$190	\$1,925,031	\$152	\$15,000	\$91,933,532	\$7,254
TOTAL (OTHER)	\$5,996,357	\$120	\$5,869,645	\$118	\$6,000	\$393,755,097	\$7,909
TOTAL (ANC)	\$0	\$0	\$2,395,150	\$62	\$0	\$199,878,768	\$5,199

FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	A = SMALL B=OTHER	FINAL ADM FOUNDATION COUNT	TOTAL AUDITED EXPENDITURES FY88	TOTAL AUDITED EXPENDITURES/ADM FY88	FUNCTION: REGULAR INSTRUCTION	REGULAR INSTRUCTION AS % OF TOTAL EXPEND.	REGULAR INSTRUCTION EXPEND. BY ADM	FUNCTION: VOCATIONAL EDUCATION
ADAK	A	603.70	\$4,805,872	\$7,629	\$1,660,652	36.06%	\$2,751	\$145,793
ANNETTE ISLAND	A	414.50	\$3,108,499	\$7,717	\$1,152,210	36.02%	\$2,780	\$224,989
BRISTOL BAY	A	245.40	\$2,588,324	\$10,547	\$958,543	37.03%	\$3,906	\$170,181
CORDOVA	A	429.00	\$3,069,420	\$7,155	\$1,266,691	41.27%	\$2,953	\$251,545
CRAIG	A	213.00	\$1,580,029	\$7,418	\$642,529	40.67%	\$3,017	\$108,109
DELTA GREELY	A	929.65	\$5,618,111	\$6,043	\$2,134,671	38.00%	\$2,296	\$287,204
DILLINGHAM	A	483.25	\$3,904,022	\$8,427	\$1,512,810	38.75%	\$3,266	\$250,394
GALENA	A	151.20	\$2,275,302	\$15,048	\$854,088	37.54%	\$5,649	\$138,319
HAINES	A	365.60	\$2,885,552	\$7,893	\$1,424,233	49.36%	\$3,896	\$173,853
HOONAH	A	239.60	\$1,791,235	\$7,476	\$677,384	37.82%	\$2,827	\$123,161
HYDABURG	A	108.40	\$1,020,667	\$9,330	\$359,521	35.22%	\$3,288	\$91,185
KAKE	A	180.00	\$1,784,398	\$9,969	\$561,312	31.28%	\$3,118	\$97,830
KASHUNAMIUT	A	169.00	\$2,206,354	\$13,055	\$690,870	31.31%	\$4,088	\$57,895
KETCHIKAN	A	2,531.19	\$14,404,930	\$5,691	\$6,641,838	46.11%	\$2,624	\$568,037
KING COVE	A	134.65	\$2,035,712	\$15,119	\$762,903	37.48%	\$5,666	\$157,916
KLAWOCK	A	170.07	\$1,684,024	\$9,902	\$622,899	36.99%	\$3,663	\$79,456
NENANA	A	201.25	\$1,848,980	\$9,187	\$672,782	36.39%	\$3,343	\$83,046
NOME	A	724.85	\$5,481,577	\$7,562	\$2,169,676	39.58%	\$2,993	\$211,313
PELICAN	A	49.40	\$635,671	\$12,868	\$264,905	41.67%	\$5,362	\$35,950
PETERSBURG	A	630.03	\$3,862,867	\$6,131	\$1,757,472	45.50%	\$2,780	\$190,055
PRIBILOF ISLANDS	A	151.85	\$1,936,878	\$12,755	\$715,244	36.93%	\$4,710	\$14,230
SAND POINT	A	139.50	\$1,281,071	\$9,183	\$583,844	45.57%	\$4,185	\$49,691
SITKA	A	1,616.80	\$9,576,501	\$5,923	\$5,079,900	53.05%	\$3,142	\$297,526
SKAGWAY	A	141.60	\$1,084,887	\$7,667	\$585,533	53.97%	\$4,138	\$4,419
ST. MARY'S	A	112.40	\$1,842,603	\$16,393	\$521,545	28.30%	\$4,640	\$39,138
TANANA	A	85.00	\$1,318,807	\$15,516	\$398,138	30.19%	\$4,684	\$102,307
UNALASKA	A	153.20	\$1,483,464	\$9,683	\$670,819	45.22%	\$4,379	\$61,704
VALDEZ	A	693.30	\$7,315,201	\$10,551	\$2,618,664	35.80%	\$3,777	\$514,948
WRANGELL	A	507.00	\$3,125,335	\$6,164	\$1,512,239	48.39%	\$2,983	\$169,093
YAKUTAT	A	133.75	\$1,240,006	\$9,271	\$434,119	35.01%	\$3,246	\$90,262
ALASKA GATEWAY	B	502.40	\$5,527,973	\$11,003	\$2,053,302	37.14%	\$4,087	\$312,311
ALEUTIANS	B	104.75	\$1,823,205	\$17,405	\$670,376	36.77%	\$6,400	\$31,076
BERING STRAITS	B	1,259.40	\$16,629,236	\$13,204	\$5,339,461	32.11%	\$4,240	\$929,877
CHATHAM	B	316.00	\$3,574,559	\$11,312	\$1,678,271	46.95%	\$5,311	\$99,202
CHUGACH	B	107.00	\$1,429,330	\$13,358	\$546,345	38.22%	\$5,106	\$31,964
COPPER RIVER	B	536.45	\$4,695,679	\$8,753	\$1,979,638	42.16%	\$3,690	\$277,505
FAIRBANKS	B	13,194.95	\$73,033,670	\$5,535	\$35,060,052	48.01%	\$2,657	\$2,663,084
IDITAROD	B	398.60	\$5,477,821	\$13,743	\$2,279,521	41.61%	\$5,719	\$130,764
JUNEAU	B	4,492.96	\$24,678,942	\$5,493	\$11,552,433	46.81%	\$2,571	\$786,208

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FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

KENAI	B	8,003.33	\$48,907,005	\$6,111	\$20,757,901	42.44%	\$2,594	\$1,628,934
KODIAK	B	2,284.78	\$14,704,867	\$6,436	\$6,109,441	41.55%	\$2,674	\$668,273
KUSPUK	B	375.35	\$5,547,870	\$14,780	\$2,440,456	43.99%	\$6,502	\$203,016
LAKE AND PENINSULA	B	346.70	\$5,897,892	\$17,012	\$1,981,655	33.60%	\$5,716	\$286,739
LOWER KUSKOKWIM	B	2,605.95	\$31,747,096	\$12,183	\$10,802,257	33.40%	\$4,068	\$413,171
LOWER YUKON	B	1,281.80	\$15,295,408	\$11,933	\$5,574,892	36.45%	\$4,349	\$499,836
MAT-SU	B	8,605.75	\$44,390,655	\$5,158	\$19,933,884	44.81%	\$2,316	\$1,566,678
NORTH SLOPE	B	1,251.50	\$26,703,284	\$21,337	\$8,477,414	31.75%	\$6,774	\$873,922
NORTHWEST ARCTIC	B	1,540.00	\$15,555,784	\$10,101	\$5,722,585	36.79%	\$3,716	\$417,787
RAILBELT	B	384.10	\$3,429,147	\$9,418	\$1,507,346	43.96%	\$4,140	\$138,608
SOUTHEAST ISLANDS	B	464.50	\$5,244,267	\$11,290	\$3,197,919	60.98%	\$6,885	\$58,285
SOUTHWEST	B	480.48	\$7,226,763	\$15,041	\$2,209,196	30.57%	\$4,598	\$189,189
YUKON FLATS	B	361.00	\$5,203,405	\$14,414	\$1,958,282	37.63%	\$5,425	\$133,421
YUKON KOYUKUK	B	544.90	\$7,689,730	\$14,112	\$2,943,483	38.28%	\$5,402	\$426,499
YUPIIT	B	296.00	\$4,720,700	\$15,948	\$1,152,801	24.42%	\$3,895	\$257,209
ANCHORAGE	C	38,734.41	\$180,459,507	\$4,917	\$85,486,299	44.88%	\$2,207	\$6,015,616
SCHOOL DISTRICT		FINAL ADM FOUNDATION COUNT	TOTAL AUDITED EXPENDITURES FY88	TOTAL AUDITED EXPENDITURES/ADM FY88	FUNCTION: REGULAR INSTRUCTION	REGULAR INSTRUCTION AS % OF TOTAL EXPEND.	REGULAR INSTRUCTION EXPEND. BY ADM	FUNCTION: VOCATIONAL EDUCATION
TOTAL ALL DISTS		101,142	\$668,289,634	\$6,588	\$281,123,244	42%	\$2,779	\$23,824,725
SMALL DISTS		12,689	\$96,696,239	\$7,620	\$39,908,034	41%	\$3,145	\$4,787,549
OTHER DISTS		49,719	\$379,133,888	\$7,628	\$155,728,911	41%	\$3,132	\$13,021,560
ANCHORAGE		38,734	\$180,459,507	\$4,917	\$85,486,299	45%	\$2,207	\$6,015,616

FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	FUNCTION: CORRESPONDENCE STUDY	FUNCTION: SPECIAL EDUCATION	FUNCTION GIFTED & TALENTED	FUNCTION: BILINGUAL/ BICULTURAL ED	TOTAL CLASSROOM EXPENDITURES	CLASSROOM EXPEND. AS % OF TOTAL EXPEND.	TOTAL CLASSROOM EXPEND. BY ADM	FUNCTION: PUPIL SUPPORT INSTRUCTION
ADAK	\$0	\$266,677	\$79,808	\$24,296	\$2,177,226	47.27%	\$3,606	\$257,143
ANNETTE ISLAND	\$0	\$175,285	\$1,518	\$16,743	\$1,570,745	49.11%	\$3,789	\$132,780
BRISTOL BAY	\$0	\$144,569	\$13,294	\$3,637	\$1,290,224	49.85%	\$5,258	\$159,255
CORDOVA	\$0	\$173,015	\$63,447	\$0	\$1,754,698	57.17%	\$4,090	\$112,827
CRAIG	\$13,768	\$81,331	\$0	\$0	\$845,737	53.53%	\$3,971	\$99,072
DELTA GREELY	\$98,013	\$413,738	\$57,371	\$0	\$2,988,995	53.20%	\$3,215	\$226,542
DILLINGHAM	\$0	\$254,533	\$0	\$180,843	\$2,198,580	56.32%	\$4,746	\$234,614
GALENA	\$0	\$58,794	\$8,182	\$41,184	\$1,098,567	48.29%	\$7,268	\$136,164
HAINES	\$23,104	\$122,876	\$8,312	\$7,920	\$1,760,298	61.00%	\$4,815	\$159,822
HOONAH	\$0	\$123,029	\$8,865	\$0	\$932,439	52.06%	\$3,892	\$44,548
HYDABURG	\$0	\$35,860	\$0	\$2,029	\$488,595	47.87%	\$4,466	\$12,004
KAKE	\$0	\$219,266	\$0	\$0	\$878,408	48.95%	\$4,880	\$30,731
KASHUNAMIUT	\$15,479	\$151,730	\$2,905	\$10,635	\$929,514	42.13%	\$5,500	\$76,394
KETCHIKAN	\$216,373	\$1,287,977	\$52,539	\$42,696	\$8,809,460	61.16%	\$3,480	\$890,794
KING COVE	\$0	\$130,762	\$13,000	\$0	\$1,064,581	52.30%	\$7,906	\$16,919
KLAWOCK	\$0	\$154,409	\$0	\$0	\$856,764	50.88%	\$5,038	\$10,070
NENANA	\$0	\$130,471	\$18,650	\$20,684	\$925,633	50.06%	\$4,599	\$62,399
NOME	\$77,543	\$282,293	\$29,030	\$84,132	\$2,054,787	52.00%	\$3,938	\$238,488
PELICAN	\$0	\$12,081	\$0	\$0	\$313,836	49.37%	\$6,353	\$21,070
PETERSBURG	\$0	\$237,505	\$23,600	\$35,539	\$2,244,171	58.10%	\$3,562	\$102,814
PRIBILOF ISLANDS	\$12,105	\$94,979	\$7,568	\$13,852	\$657,978	44.30%	\$5,650	\$13,699
SAND POINT	\$0	\$42,513	\$10,117	\$0	\$886,165	53.56%	\$4,919	\$14,532
SITKA	\$0	\$952,223	\$101,962	\$43,313	\$6,474,924	67.61%	\$4,005	\$472,240
SKAGWAY	\$0	\$67,111	\$0	\$0	\$657,083	60.57%	\$4,644	\$31,084
ST. MARYS	\$0	\$89,913	\$0	\$140,055	\$790,651	42.91%	\$7,034	\$240
TANANA	\$0	\$49,693	\$8,346	\$42,844	\$601,328	45.59%	\$7,074	\$310
UNALASKA	\$0	\$62,977	\$0	\$35,521	\$831,021	56.02%	\$5,424	\$3,841
VALDEZ	\$0	\$947,994	\$0	\$0	\$4,081,606	55.80%	\$5,887	\$402,781
WRANGELL	\$0	\$251,057	\$838	\$0	\$1,933,025	61.85%	\$3,813	\$131,328
YAKUTAT	\$0	\$96,560	\$0	\$0	\$620,941	50.08%	\$4,643	\$38,459
ALASKA GATEWAY	\$138,653	\$366,550	\$59,384	\$54,699	\$2,984,899	54.00%	\$5,941	\$130,186
ALEUTIANS	\$0	\$19,588	\$0	\$43,446	\$764,488	41.93%	\$7,298	\$1,916
BERING STRAITS	\$19,081	\$1,013,534	\$126,816	\$710,563	\$8,139,132	48.94%	\$8,463	\$197,461
CHATHAM	\$6,205	\$144,220	\$0	\$0	\$1,927,898	53.93%	\$6,101	\$184,167
CHUGACH	\$86,086	\$64,244	\$0	\$0	\$728,639	50.98%	\$6,810	\$3,462
COPPER RIVER	\$55,400	\$259,583	\$16,630	\$25,771	\$2,614,527	55.68%	\$4,874	\$43,690
FAIRBANKS	\$474,648	\$7,173,985	\$983,917	\$788,481	\$47,144,165	64.55%	\$3,573	\$4,387,611
IDITAROD	\$76,785	\$305,725	\$70,919	\$106,645	\$2,970,359	54.23%	\$7,452	\$97,139
JUNEAU	\$42,817	\$2,818,853	\$372,690	\$113,499	\$15,686,500	63.56%	\$3,491	\$1,858,263

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FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

KENAI	\$367,823	\$4,429,268	\$642,111	\$345,835	\$28,171,872	57.60%	\$3,520	\$2,174,941
KODIAK	\$126,258	\$1,410,410	\$137,578	\$157,152	\$8,609,112	58.55%	\$3,768	\$697,504
KUSPUK	\$47,832	\$306,965	\$0	\$154,587	\$3,152,858	58.83%	\$8,400	\$190,198
LAKE AND PENISULA	\$29,741	\$174,194	\$23,348	\$120,406	\$2,818,083	44.36%	\$7,548	\$180,220
LOWER KUSKOKWIM	\$0	\$2,135,931	\$328,231	\$3,841,722	\$17,321,312	54.56%	\$8,847	\$721,403
LOWER YUKON	\$0	\$890,402	\$1,578	\$332,080	\$7,298,788	47.72%	\$5,694	\$85,677
MAT-SU	\$561,502	\$4,631,341	\$459,028	\$135,271	\$27,287,704	61.47%	\$3,171	\$2,666,600
NORTH SLOPE	\$0	\$815,911	\$0	\$1,186,757	\$11,354,004	42.52%	\$9,072	\$1,053,341
NORTHWEST ARCTIC	\$183,395	\$860,322	\$39,998	\$466,731	\$7,690,818	49.44%	\$4,994	\$284,634
RAILBELT	\$28,300	\$132,182	\$28,190	\$0	\$1,834,606	53.50%	\$5,039	\$179,400
SOUTHEAST ISLANDS	\$151,658	\$369,565	\$0	\$0	\$3,775,425	71.99%	\$8,128	\$66,337
SOUTHWEST	\$0	\$365,811	\$0	\$661,204	\$3,425,200	47.40%	\$7,129	\$132,881
YUKON FLATS	\$107,389	\$448,059	\$43,615	\$120,443	\$2,809,209	53.99%	\$7,782	\$100,440
YUKON KOYUKUK	\$366,626	\$402,903	\$4,505	\$165,196	\$4,309,212	58.04%	\$7,908	\$303,322
YUPIIT	\$0	\$319,374	\$50,762	\$174,027	\$1,954,173	41.40%	\$6,602	\$150,804
ANCHORAGE	\$0	\$22,824,746	\$1,533,468	\$1,848,410	\$117,708,539	61.80%	\$3,039	\$11,340,062
SCHOOL DISTRICT	FUNCTION:	FUNCTION:	FUNCTION	FUNCTION:	TOTAL	CLASSROOM	TOTAL	FUNCTION:
	CORRESPONDENCE	SPECIAL	GIFTED &	BILINGUAL/	CLASSROOM	EXPEND. AS %	CLASSROOM	PUPIL SUPPORT
	STUDY	EDUCATION	TALENTED	BICULTURAL ED	EXPENDITURES	OF TOTAL EXPEND.	EXPEND. BY ADM	INSTRUCTION
	\$3,324,580	\$59,793,565	\$5,432,518	\$12,296,848	\$385,795,480	57.90%	\$3,814	\$31,452,421
	\$454,385	\$7,112,119	\$509,950	\$745,923	\$53,517,960	55.35%	\$4,218	\$4,220,962
	\$2,870,195	\$29,856,700	\$3,389,100	\$9,704,515	\$214,570,981	58.60%	\$4,318	\$15,891,397
	\$0	\$22,824,746	\$1,533,468	\$1,848,410	\$117,708,539	61.80%	\$3,039	\$11,340,062

FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	TOTAL EXPENDITURES FOR INSTRUCTION	TOTAL EXPEND. FOR INSTRUCTION BY ADM	FUNCTION SCHOOL ADMINISTRATION	FUNCTION SCHL ADMIN PER ADM	FUNCTION: GENERAL SUPPORT (DIST ADMIN)	GENERAL SUPPORT EXPEND. AS A % OF TOTAL EXPEND.	GENERAL SUPPORT EXPENDITURES BY ADM
ADAK	\$2,434,369	\$4,032	\$236,312	\$391	\$841,055	18.26%	\$1,383
ANNETTE ISLAND	\$1,703,525	\$4,110	\$281,808	\$632	\$515,952	16.13%	\$1,245
BRISTOL BAY	\$1,449,479	\$5,907	\$105,618	\$430	\$297,565	11.50%	\$1,213
CORDOVA	\$1,867,525	\$4,353	\$273,958	\$639	\$260,082	8.47%	\$606
CRAIG	\$944,809	\$4,436	\$111,068	\$521	\$264,957	16.77%	\$1,244
DELTA GREELY	\$3,215,537	\$3,459	\$349,011	\$375	\$946,461	16.85%	\$1,018
DILLINGHAM	\$2,433,194	\$5,252	\$267,661	\$578	\$463,586	11.87%	\$1,001
GALENA	\$1,234,731	\$8,168	\$150,587	\$996	\$260,800	11.46%	\$1,725
HAINES	\$1,920,120	\$5,252	\$212,902	\$582	\$169,949	5.89%	\$465
HOONAH	\$976,987	\$4,078	\$99,161	\$414	\$231,514	12.92%	\$968
HYDABURG	\$500,599	\$4,576	\$7,579	\$69	\$173,428	16.99%	\$1,585
KAKE	\$909,139	\$5,051	\$112,269	\$624	\$315,759	17.60%	\$1,754
KASHUNAMIUT	\$1,005,908	\$5,952	\$96,562	\$571	\$405,330	18.37%	\$2,398
KETCHIKAN	\$9,700,254	\$3,832	\$870,320	\$344	\$922,390	6.40%	\$364
KING COVE	\$1,081,500	\$8,032	\$139,587	\$1,037	\$408,441	20.06%	\$3,033
KLAWOCK	\$866,834	\$5,097	\$81,484	\$479	\$209,359	12.43%	\$1,231
NENANA	\$988,032	\$4,809	\$110,883	\$551	\$279,502	15.12%	\$1,389
NOME	\$3,091,273	\$4,285	\$361,927	\$499	\$365,421	6.67%	\$504
PELICAN	\$334,906	\$6,779	\$0	\$0	\$175,618	27.63%	\$3,555
PETERSBURG	\$2,436,985	\$3,868	\$228,860	\$363	\$161,017	4.17%	\$256
PRIBILOF ISLANDS	\$871,677	\$5,740	\$151,991	\$1,001	\$283,464	14.64%	\$1,887
SAND POINT	\$700,697	\$5,023	\$11,757	\$84	\$203,610	15.89%	\$1,460
SITKA	\$8,947,164	\$4,297	\$715,424	\$442	\$519,186	5.42%	\$321
SKAGWAY	\$689,147	\$4,863	\$0	\$0	\$198,701	18.32%	\$1,404
ST. MARY'S	\$790,891	\$7,036	\$171,830	\$1,529	\$368,827	19.91%	\$3,264
TANANA	\$601,638	\$7,078	\$75,752	\$891	\$232,706	17.64%	\$2,738
UNALASKA	\$834,862	\$5,449	\$43,909	\$287	\$205,587	13.86%	\$1,342
VALDEZ	\$4,404,387	\$8,468	\$455,509	\$657	\$373,269	5.10%	\$538
WRANGELL	\$2,064,353	\$4,072	\$194,490	\$384	\$378,116	12.10%	\$746
YAKUTAT	\$659,400	\$4,930	\$88,196	\$659	\$185,943	15.00%	\$1,390
ALASKA GATEWAY	\$3,115,085	\$6,200	\$392,160	\$781	\$568,309	10.24%	\$1,127
ALEUTIANS	\$766,404	\$7,317	\$271,798	\$2,595	\$408,950	22.43%	\$3,904
BERING STRAITS	\$8,336,593	\$6,619	\$1,083,566	\$860	\$1,659,357	9.98%	\$1,318
CHATHAM	\$2,112,065	\$6,684	\$127,860	\$405	\$360,319	10.08%	\$1,140
CHUGACH	\$732,101	\$6,842	\$124,056	\$1,159	\$277,009	19.38%	\$2,589
COPPER RIVER	\$2,658,217	\$4,955	\$290,503	\$542	\$725,457	15.45%	\$1,352
FAIRBANKS	\$51,531,776	\$3,905	\$5,246,123	\$398	\$4,682,447	6.41%	\$355
IDITAROD	\$3,067,498	\$7,696	\$290,743	\$729	\$573,735	10.47%	\$1,439
JUNEAU	\$17,544,763	\$3,905	\$1,509,401	\$336	\$1,423,138	5.77%	\$317

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FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

KENAI	\$30,348,813	\$3,792	\$3,707,930	\$463	\$1,946,375	3.98%	\$243
KODIAK	\$9,308,816	\$4,073	\$1,013,907	\$444	\$974,711	6.63%	\$427
KUSPUK	\$3,343,054	\$8,906	\$207,515	\$553	\$695,974	12.55%	\$1,854
LAKE AND PENISULA	\$2,796,303	\$8,065	\$244,796	\$706	\$724,838	12.28%	\$2,091
LOWER KUSKOKWM	\$18,042,715	\$6,924	\$2,919,963	\$1,120	\$2,620,506	8.25%	\$1,006
LOWER YUKON	\$7,384,465	\$5,761	\$1,507,234	\$1,176	\$1,736,416	11.35%	\$1,355
MAT-SU	\$29,954,304	\$3,481	\$3,629,587	\$422	\$2,944,542	6.63%	\$342
NORTH SLOPE	\$12,407,345	\$9,914	\$2,102,251	\$1,680	\$3,963,280	14.84%	\$3,167
NORTHWEST ARCTIC	\$7,975,452	\$5,179	\$1,498,592	\$973	\$1,504,616	9.67%	\$977
RAILBELT	\$2,014,006	\$5,531	\$220,529	\$608	\$335,120	9.77%	\$920
SOUTHEAST ISLANDS	\$3,841,762	\$8,271	\$96,438	\$208	\$484,087	9.42%	\$1,064
SOUTHWEST	\$3,557,881	\$7,405	\$435,333	\$906	\$850,151	11.76%	\$1,769
YUKON FLATS	\$2,909,649	\$8,060	\$178,967	\$496	\$728,412	14.00%	\$2,018
YUKON KOYUKUK	\$4,612,534	\$8,465	\$250,843	\$460	\$1,149,079	14.94%	\$2,109
YUPIIT	\$2,104,977	\$7,111	\$358,511	\$1,211	\$515,537	10.92%	\$1,742
ANCHORAGE	\$129,046,601	\$3,332	\$14,114,506	\$364	\$14,129,639	7.42%	\$365
SCHOOL DISTRICT	TOTAL	TOTAL EXPEND.	FUNCTION	FUNCTION	FUNCTION:	GENERAL SUPPORT	GENERAL SUPPORT
	EXPENDITURES	FOR INSTRUCTION	SCHOOL	SCHL ADMIN	GENERAL SUPPORT	EXPEND. AS A % OF	EXPENDITURES
	FOR INSTRUCTION	BY ADM	ADMINISTRATION	PER ADM	(DIST ADMIN)	TOTAL EXPEND.	BY ADM
	\$417,247,901	\$4,125	\$47,809,525	\$473	\$58,605,599	8.50%	\$560
	\$57,738,922	\$4,550	\$5,986,413	\$472	\$10,615,595	10.98%	\$837
	\$230,462,378	\$4,635	\$27,708,606	\$557	\$31,860,365	8.40%	\$641
	\$129,046,601	\$3,332	\$14,114,506	\$364	\$14,129,639	7.42%	\$365

FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	FUNCTION: OPERATION & MAINTENANCE	OPERATION & MAINT EXP AS % OF TOTAL EXPEND	OPERATION & MAINT. EXPEND. BY ADM	FUNCTION: COMMUNITY SERVICE	FUNCTION: FUND TRANSFERS	FUND TRANSFERS PER ADM	FUNCTION PUPIL ACTIVITIES	PUPIL ACTIVES PER ADM
ADAK	\$607,621	13.19%	\$1,006	\$6,924	\$450,738	\$747	\$28,653	\$47
ANNETTE ISLAND	\$340,913	10.68%	\$822	\$15,489	\$193,904	\$468	\$166,908	\$403
BRISTOL BAY	\$535,388	20.68%	\$2,182	\$0	\$111,659	\$455	\$88,615	\$381
CORDOVA	\$492,658	16.05%	\$1,148	\$0	\$110,033	\$256	\$65,166	\$152
CRAIG	\$196,288	12.42%	\$922	\$0	\$21,585	\$101	\$41,312	\$194
DELTA GREELY	\$847,924	15.09%	\$912	\$0	\$128,826	\$139	\$130,252	\$140
DILLINGHAM	\$502,263	12.87%	\$1,084	\$0	\$83,311	\$180	\$154,007	\$332
GALENA	\$491,174	21.59%	\$3,249	\$0	\$75,752	\$501	\$62,258	\$412
HAINES	\$464,986	16.11%	\$1,272	\$0	\$43,052	\$118	\$74,543	\$204
HOONAH	\$311,228	17.38%	\$1,299	\$9,159	\$103,088	\$430	\$60,098	\$251
HYDABURG	\$260,302	25.50%	\$2,379	\$0	\$0	\$0	\$78,759	\$720
KAKE	\$364,619	20.32%	\$2,026	\$0	\$92,612	\$515	\$0	\$0
KASHUNAMIUT	\$416,615	18.88%	\$2,465	\$0	\$234,750	\$1,389	\$47,189	\$279
KETCHIKAN	\$2,260,218	15.69%	\$893	\$0	\$547,363	\$216	\$104,385	\$41
KING COVE	\$218,192	10.72%	\$1,620	\$0	\$114,259	\$849	\$73,733	\$548
KLAWOCK	\$239,766	14.24%	\$1,410	\$0	\$228,527	\$1,344	\$58,054	\$341
NENANA	\$405,949	21.96%	\$2,017	\$0	\$0	\$0	\$64,614	\$321
NOME	\$1,421,231	25.93%	\$1,961	\$0	\$146,806	\$203	\$94,919	\$131
PELICAN	\$96,589	15.19%	\$1,955	\$295	\$10,000	\$202	\$18,263	\$370
PETERSBURG	\$680,301	17.61%	\$1,080	\$0	\$355,704	\$565	\$0	\$0
PRIBILOF ISLANDS	\$292,625	15.11%	\$1,927	\$42	\$305,287	\$2,010	\$31,792	\$209
SAND POINT	\$199,817	15.60%	\$1,432	\$0	\$128,008	\$918	\$37,182	\$267
SITKA	\$1,056,713	11.03%	\$654	\$0	\$167,520	\$104	\$170,494	\$105
SKAGWAY	\$132,614	12.22%	\$937	\$10,816	\$84	\$1	\$54,525	\$385
ST. MARY'S	\$383,050	20.79%	\$3,408	\$14,357	\$97,500	\$867	\$18,148	\$161
TANANA	\$367,993	27.90%	\$4,329	\$181	\$0	\$0	\$40,617	\$478
UNALASKA	\$256,513	17.29%	\$1,674	\$0	\$124,287	\$811	\$18,300	\$119
VALDEZ	\$1,444,708	19.75%	\$2,084	\$0	\$281,400	\$406	\$275,988	\$398
WRANGELL	\$368,478	11.79%	\$727	\$0	\$12,338	\$24	\$107,560	\$212
YAKUTAT	\$230,869	18.62%	\$1,726	\$0	\$20,751	\$155	\$54,847	\$410
ALASKA GATEWAY	\$1,106,995	20.03%	\$2,263	\$0	\$199,954	\$398	\$147,470	\$294
ALEUTIANS	\$321,961	17.66%	\$3,074	\$0	\$0	\$0	\$54,092	\$516
BERING STRAITS	\$4,313,619	25.94%	\$3,425	\$0	\$990,143	\$786	\$245,958	\$195
CHATHAM	\$578,223	16.18%	\$1,830	\$0	\$396,092	\$1,253	\$0	\$0
CHUGACH	\$258,538	18.09%	\$2,416	\$4,416	\$0	\$0	\$33,210	\$310
COPPER RIVER	\$862,332	18.36%	\$1,607	\$0	\$95,208	\$177	\$63,962	\$119
FAIRBANKS	\$10,862,007	14.87%	\$823	\$0	\$0	\$0	\$711,317	\$54
IDITAROD	\$1,254,076	22.89%	\$3,146	\$22,476	\$191,364	\$480	\$77,929	\$196
JUNEAU	\$3,263,860	13.23%	\$726	\$64,716	\$727,469	\$162	\$145,595	\$32

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FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

KENAI	\$11,411,011	23.33%	\$1,426	\$0	\$889,866	\$111	\$605,010	\$76
KODIAK	\$2,926,574	16.90%	\$1,281	\$0	\$109,375	\$48	\$373,484	\$163
KUSPUK	\$1,128,587	20.31%	\$3,001	\$0	\$122,882	\$327	\$51,658	\$138
LAKE AND PENINSULA	\$1,771,288	30.03%	\$5,109	\$0	\$360,669	\$1,040	\$0	\$0
LOWER KUSKOKWIM	\$6,892,058	21.71%	\$2,645	\$1,418	\$858,053	\$329	\$412,385	\$158
LOWER YUKON	\$3,815,813	24.95%	\$2,977	\$0	\$598,871	\$467	\$252,609	\$197
MAT-SU	\$7,325,204	16.50%	\$851	\$0	\$0	\$0	\$537,018	\$62
NORTH SLOPE	\$6,355,046	23.80%	\$5,078	\$204,079	\$1,062,156	\$849	\$609,127	\$487
NORTHWEST ARCTIC	\$4,091,690	26.30%	\$2,657	\$0	\$171,478	\$111	\$313,956	\$204
RAILBELT	\$735,184	21.44%	\$2,019	\$0	\$22,181	\$61	\$102,127	\$280
SOUTHEAST ISLANDS	\$811,980	15.48%	\$1,748	\$0	\$0	\$0	\$0	\$0
SOUTHWEST	\$1,646,517	22.78%	\$3,427	\$0	\$609,459	\$1,268	\$127,422	\$265
YUKON FLATS	\$1,336,988	25.69%	\$3,704	\$0	\$24,590	\$68	\$24,799	\$69
YUKON KOYUKUK	\$1,324,528	17.22%	\$2,431	\$0	\$267,924	\$492	\$84,922	\$156
YUPIIT	\$1,042,115	22.08%	\$3,521	\$0	\$639,524	\$2,161	\$60,036	\$203
ANCHORAGE	\$30,891,707	16.22%	\$798	\$195,010	\$0	\$0	\$2,082,044	\$54
SCHOOL DISTRICT	FUNCTION: OPERATION & MAINTENANCE	OPERATION & MAINT EXP AS % OF TOTAL EXPEND	OPERATION & MAINT. EXPEND. BY ADM	FUNCTION: COMMUNITY SERVICE	FUNCTION: FUND TRANSFERS	FUND TRANSFERS PER ADM	FUNCTION PUPIL ACTIVITIES	PUPIL ACTIVE PER ADM
	\$122,213,512	18.34%	\$1,208	\$549,378	\$12,526,402	\$124	\$9,337,317	\$62
	\$15,887,615	16.43%	\$1,252	\$57,263	\$4,189,244	\$330	\$2,221,167	\$175
	\$75,434,190	19.90%	\$1,517	\$297,105	\$8,337,158	\$168	\$5,034,086	\$101
	\$30,691,707	16.22%	\$798	\$195,010	\$0	\$0	\$2,082,044	\$54

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FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

SCHOOL	FUNCTION	TOTAL AUDITED	TOTAL AUDITED
DISTRICT	TUITION	EXPENDITURES	EXPENDITURES/ADM
		FY88	FY88
ADAK	\$0	\$4,605,672	\$7,629
ANNETTE ISLAND	\$0	\$3,198,499	\$7,717
BRISTOL BAY	\$0	\$2,588,324	\$10,547
CORDOVA	\$0	\$3,069,420	\$7,155
CRAIG	\$0	\$1,580,029	\$7,418
DELTA GREELY	\$0	\$5,618,111	\$6,043
DILLINGHAM	\$0	\$3,904,022	\$8,427
GALENA	\$0	\$2,275,302	\$15,046
HAINES	\$0	\$2,885,552	\$7,893
HOONAH	\$0	\$1,791,235	\$7,476
HYDABURG	\$0	\$1,020,667	\$9,330
KAKE	\$0	\$1,794,398	\$9,969
KASHUNAMIUT	\$0	\$2,206,354	\$13,055
KETCHIKAN	\$0	\$14,404,930	\$5,691
KING COVE	\$0	\$2,035,712	\$15,119
KLAWOCK	\$0	\$1,684,024	\$9,902
NENANA	\$0	\$1,848,980	\$9,187
NOME	\$0	\$5,481,577	\$7,562
PELICAN	\$0	\$635,671	\$12,868
PETERSBURG	\$0	\$3,862,867	\$6,131
PRIBILOF ISLANDS	\$0	\$1,936,878	\$12,755
SAND POINT	\$0	\$1,281,071	\$9,183
SITKA	\$0	\$9,576,501	\$5,923
SKAGWAY	\$0	\$1,084,887	\$7,667
ST. MARY'S	\$0	\$1,842,603	\$16,393
TANANA	\$0	\$1,318,887	\$15,516
UNALASKA	\$0	\$1,483,464	\$9,683
VALDEZ	\$0	\$7,315,261	\$10,551
WRANGELL	\$0	\$3,125,335	\$6,164
YAKUTAT	\$0	\$1,240,606	\$9,271
ALASKA GATEWAY	\$0	\$5,527,973	\$11,003
ALEUTIANS	\$0	\$1,823,205	\$17,405
BERING STRAITS	\$0	\$16,629,236	\$13,204
CHATHAM	\$0	\$3,574,559	\$11,312
CHUGACH	\$0	\$1,429,330	\$13,358
COPPER RIVER	\$0	\$4,695,679	\$8,753
FAIRBANKS	\$0	\$73,033,670	\$5,535
IDITAROD	\$0	\$5,477,921	\$13,743
JUNEAU	\$0	\$24,678,942	\$5,493

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FY 88 AUDITED EXPENDITURES - ALL DISTRICTS

KENAI	\$0	\$48,907,005	\$6,111
KODIAK	\$0	\$14,704,667	\$6,438
KUSPUK	\$0	\$5,547,870	\$14,780
LAKE AND PENISULA	\$0	\$5,897,892	\$17,012
LOWER KUSKOKWIM	\$0	\$31,747,096	\$12,183
LOWER YUKON	\$0	\$15,295,408	\$11,933
MAT-SU	\$0	\$44,390,655	\$5,158
NORTH SLOPE	\$0	\$26,703,284	\$21,337
NORTHWEST ARCTIC	\$0	\$15,555,784	\$10,101
RAILBELT	\$0	\$3,429,147	\$9,418
SOUTHEAST ISLANDS	\$0	\$5,244,267	\$11,290
SOUTHWEST	\$0	\$7,226,763	\$15,041
YUKON FLATS	\$0	\$5,203,405	\$14,414
YUKON KOYUKUK	\$0	\$7,689,730	\$14,112
YUPIIT	\$0	\$4,720,700	\$15,948
ANCHORAGE	\$0	\$190,459,507	\$4,917
<b>SCHOOL</b>	<b>FUNCTION</b>	<b>TOTAL AUDITED</b>	<b>TOTAL AUDITED</b>
<b>DISTRICT</b>	<b>TUITION</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES/ADM</b>
		<b>FY88</b>	<b>FY88</b>
	\$0	\$666,289,634	\$8,508
	\$0	\$96,696,239	\$569,644
	\$0	\$379,133,888	\$568,515
	\$0	\$190,459,507	\$1,127,611

FY 87 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	A = SMALL	ADM AS OF	TOTAL BUDGET	TOTAL BUDGETED	FUNCTION:	REGULAR	REGULAR	FUNCTION:
	B=OTHER	10/23/87	EXPENDITURES	EXPENDITURES/ADM	REGULAR	INSTRUCTION AS %	INSTRUCTION	VOCATIONAL
	C=ANCHORAGE	AUDITED	FY87 AUDITED	FY87 AUDITED	INSTRUCTION	OF TOTAL EXPEND.	EXPEND. BY	EDUCATION
					FY 87 AUDITED	FY 87 AUDITED	FY 87 AUDITED	FY 87 AUDITED
ADAK	A	601.70	\$4,540,024	\$7,545	\$2,046,512	45.08%	\$3,401	\$267,423
ANNETTE ISLAND	A	421.10	\$2,810,918	\$6,675	\$1,199,520	42.67%	\$2,849	\$153,280
BRISTOL BAY	A	233.00	\$2,704,134	\$11,606	\$943,067	34.88%	\$4,047	\$145,403
CORDOVA	A	432.20	\$2,777,679	\$6,427	\$1,205,115	43.39%	\$2,788	\$232,793
CRAIG	A	231.00	\$1,472,954	\$6,376	\$535,883	36.38%	\$2,320	\$98,137
DELTA GREELY	A	1,018.70	\$5,756,417	\$5,651	\$2,331,050	40.49%	\$2,288	\$314,611
DILLINGHAM	A	461.50	\$4,304,407	\$9,327	\$1,768,780	41.09%	\$3,833	\$283,680
GALENA	A	166.50	\$2,136,180	\$12,830	\$817,394	38.26%	\$4,909	\$138,554
HAINES	A	351.70	\$2,843,151	\$8,084	\$1,352,145	47.56%	\$3,845	\$170,908
HOONAH	A	234.30	\$1,846,921	\$7,883	\$688,982	37.30%	\$2,941	\$124,172
HYDABURG	A	107.00	\$838,402	\$7,836	\$247,087	29.47%	\$2,309	\$66,999
KAKE	A	198.00	\$1,066,323	\$10,032	\$626,580	31.87%	\$1,197	\$133,315
KASHUNAMIUT	A	172.00	\$1,796,965	\$10,447	\$563,528	31.36%	\$3,276	\$112,756
KETCHIKAN	A	2,435.40	\$13,211,911	\$5,425	\$6,092,752	46.12%	\$2,502	\$654,809
KING COVE	A	132.70	\$1,920,141	\$14,470	\$477,426	24.86%	\$3,598	\$116,205
KLAWOCK	A	162.00	\$1,478,815	\$9,128	\$694,566	46.97%	\$4,287	\$56,011
NENANA	A	123.00	\$1,856,235	\$15,091	\$736,854	39.70%	\$5,991	\$109,189
NOME	A	781.80	\$6,089,151	\$7,789	\$2,005,746	32.94%	\$2,566	\$269,108
PELICAN	A	54.40	\$614,184	\$11,290	\$284,923	46.39%	\$5,238	\$35,586
PETERSBURG	A	601.00	\$3,185,041	\$5,300	\$1,537,812	48.28%	\$2,559	\$158,892
PRIBILOF ISLANDS	A	155.60	\$2,021,980	\$12,005	\$724,484	35.83%	\$4,656	\$712
SAND POINT	A	118.30	\$954,377	\$8,067	\$482,318	50.54%	\$4,077	\$54,728
SITKA	A	1,610.00	\$8,855,185	\$5,500	\$4,308,060	48.65%	\$2,676	\$319,956
SKAGWAY	A	137.00	\$987,837	\$7,210	\$527,429	53.39%	\$3,850	\$11,417
ST. MARY'S	A	101.20	\$2,493,819	\$24,642	\$460,065	18.45%	\$4,546	\$19,315
TANANA	A	81.00	\$2,149,732	\$26,540	\$489,345	22.76%	\$6,041	\$147,107
UNALASKA	A	159.00	\$1,354,118	\$8,516	\$728,619	53.81%	\$4,583	\$48,650
VALDEZ	A	695.00	\$6,843,268	\$9,846	\$2,495,664	36.47%	\$3,591	\$464,445
WRANGELL	A	494.00	\$2,906,072	\$5,883	\$1,297,353	44.64%	\$2,626	\$149,907
YAKUTAT	A	157.00	\$1,349,418	\$8,595	\$526,524	39.02%	\$3,354	\$79,676
ALASKA GATEWAY	B	510.60	\$4,551,792	\$8,915	\$1,783,568	39.18%	\$3,493	\$151,795
ALEUTIANS	B	90.50	\$1,675,139	\$18,510	\$646,455	38.59%	\$7,143	\$25,401
BERING STRAITS	B	1,223.80	\$15,531,615	\$12,691	\$5,104,322	32.86%	\$4,171	\$762,567
CHATHAM	B	351.60	\$3,820,921	\$10,867	\$1,349,070	35.31%	\$3,837	\$133,377
CHUGACH	B	130.00	\$1,416,317	\$10,895	\$593,829	41.93%	\$4,568	\$24,784
COPPER RIVER	B	560.70	\$4,254,331	\$7,588	\$1,770,394	41.61%	\$3,157	\$259,472
FAIRBANKS	B	13,116.80	\$71,915,105	\$5,483	\$33,404,229	46.45%	\$2,547	\$2,185,556
IDITAROD	B	383.80	\$5,716,352	\$14,894	\$2,049,306	35.85%	\$5,340	\$100,449
JUNEAU	B	4,599.40	\$23,458,992	\$5,100	\$12,135,109	51.73%	\$2,638	\$803,713

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FY 87 EXPENDITURES - ALL DISTRICTS

KENAI	B	8,143.60	\$51,586,926	\$6,335	\$20,452,390	39.65%	\$2,511	\$1,844,528
KODIAK	B	2,221.60	\$14,382,622	\$6,474	\$5,847,022	40.65%	\$2,632	\$705,185
KUSPUK	B	350.85	\$5,363,955	\$15,288	\$1,945,605	36.27%	\$5,545	\$511,628
LAKE AND PENISULA	B	354.40	\$5,680,196	\$16,028	\$1,819,106	32.03%	\$5,133	\$150,100
LOWER KUSKOKWIM	B	2,564.39	\$29,934,376	\$11,671	\$9,210,572	30.77%	\$3,592	\$423,925
LOWER YUKON	B	1,314.10	\$15,442,898	\$11,752	\$5,324,555	34.48%	\$4,052	\$897,757
MAT-SU	B	8,680.80	\$45,488,169	\$5,240	\$19,974,788	43.91%	\$2,301	\$1,808,178
NORTH SLOPE	B	1,151.30	\$27,700,063	\$24,060	\$8,248,180	29.78%	\$7,164	\$978,305
NORTHWEST ARCTIC	B	1,550.00	\$14,983,243	\$9,667	\$4,884,134	32.60%	\$3,151	\$605,018
RAILBELT	B	365.80	\$3,614,397	\$9,881	\$1,261,161	34.89%	\$3,448	\$152,070
SOUTHEAST ISLANDS	B	419.40	\$4,687,917	\$11,178	\$2,419,220	51.61%	\$5,768	\$50,269
SOUTHWEST	B	472.10	\$6,546,220	\$13,866	\$2,101,003	32.09%	\$4,450	\$232,101
YUKON FLATS	B	372.00	\$5,389,665	\$4,488	\$2,228,708	41.35%	\$5,991	\$84,103
YUKON KOYUKUK	B	612.60	\$7,627,984	\$12,452	\$2,612,644	34.25%	\$4,265	\$359,218
YUPIIT	B	294.60	\$4,228,065	\$14,345	\$1,070,470	25.33%	\$3,634	\$146,443
ANCHORAGE	C	39,752.10	\$197,346,106	\$4,964	\$98,739,079	50.03%	\$2,484	\$6,234,822
FY 87								
TOTAL		102,212.04	\$666,407,125	\$6,520	\$285,170,510	42.79%	\$2,790	\$24,368,508
TOTAL (SMALL)		12,625.1	\$94,065,759	\$7,451	\$38,195,593	41%	\$3,025	\$4,937,744
TOTAL (OTHER)		49,834.84	\$374,995,260	\$7,525	\$148,235,838	40%	\$2,975	\$13,195,942
TOTAL (ANC)		39,752.1	\$197,346,106	\$4,964	\$98,739,079	50%	\$2,484	\$6,234,822

FY 87 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	FUNCTION: CORRESPONDENCE STUDY FY 87 AUDITED	FUNCTION: SPECIAL EDUCATION FY 87 AUDITED	FUNCTION GIFTED & TALENTED FY 87 AUDITED	FUNCTION: BILINGUAL/ BICULTURAL ED FY 87 AUDITED	TOTAL CLASSROOM EXPENDITURES FY 87 AUDITED	CLASSROOM EXPEND. AS % OF TOTAL FY 87 EXPENDITURES	TOYAL CLASSROOM EXPEND. BY ADM FY 87 AUDITED	FUNCTION PUPIL SUPPORT INSTRUCTION FY 87 (AUD)
ADAK	\$0	\$201,854	\$0	\$22,648	\$2,538,537	55.91%	\$4,219	\$174,354
ANNETTE ISLAND	\$0	\$91,887	\$0	\$1,239	\$1,445,926	51.44%	\$3,434	\$49,641
BRISTOL BAY	\$0	\$144,733	\$0	\$0	\$1,233,203	45.60%	\$5,293	\$91,719
CORDOVA	\$0	\$210,863	\$0	\$0	\$1,648,771	59.36%	\$3,815	\$65,904
CRAIG	\$1,328	\$72,710	\$0	\$0	\$708,058	48.07%	\$3,065	\$50,424
DELTA GREELY	\$171,179	\$373,666	\$0	\$0	\$3,190,506	55.43%	\$3,132	\$86,403
DILLINGHAM	\$0	\$189,120	\$0	\$140,838	\$2,382,418	55.35%	\$5,162	\$127,219
GALENA	\$0	\$78,844	\$0	\$29,172	\$1,064,064	49.81%	\$8,391	\$64,166
HAINES	\$53,740	\$186,919	\$0	\$4,285	\$1,767,997	62.18%	\$5,027	\$67,393
HOONAH	\$0	\$106,783	\$0	\$0	\$919,937	49.81%	\$3,926	\$9,633
HYDABURG	\$0	\$57,941	\$0	\$18,662	\$390,689	46.60%	\$3,651	\$3,255
KAKE	\$0	\$103,837	\$0	\$0	\$863,732	43.93%	\$4,407	\$42,054
KASHUNAMIUT	\$30,319	\$91,104	\$0	\$52,496	\$850,203	47.31%	\$4,943	\$7,779
KETCHIKAN	\$181,216	\$1,033,868	\$0	\$38,932	\$8,001,575	60.56%	\$3,286	\$634,138
KING COVE	\$0	\$92,160	\$0	\$0	\$685,791	35.72%	\$5,168	\$16,252
KLAWOCK	\$0	\$151,312	\$0	\$0	\$901,889	60.99%	\$5,567	\$7,190
NENANA	\$0	\$148,707	\$0	\$34,081	\$1,028,831	55.43%	\$8,364	\$38,066
NOME	\$80,257	\$332,312	\$0	\$145,937	\$2,833,360	46.53%	\$3,624	\$140,368
PELICAN	\$0	\$20,949	\$0	\$0	\$341,458	55.60%	\$6,277	\$7,057
PETERSBURG	\$0	\$221,581	\$0	\$24,443	\$1,942,728	61.00%	\$3,232	\$47,089
PRIBILOF ISLANDS	\$1,833	\$86,736	\$0	\$23,198	\$836,873	41.39%	\$5,379	\$0
SAND POINT	\$0	\$42,578	\$0	\$0	\$579,624	60.73%	\$4,900	\$0
SITKA	\$0	\$1,044,123	\$0	\$57,949	\$5,730,088	64.71%	\$3,559	\$245,439
SKAGWAY	\$0	\$50,390	\$0	\$0	\$569,236	59.65%	\$4,301	\$12,781
ST. MARY'S	\$0	\$79,425	\$0	\$185,841	\$744,646	29.86%	\$7,358	\$0
TANANA	\$375	\$48,251	\$0	\$630	\$685,708	31.90%	\$8,466	\$360
UNALASKA	\$0	\$55,034	\$0	\$63,786	\$896,089	66.18%	\$5,636	\$700
VALDEZ	\$0	\$767,152	\$0	\$0	\$3,727,261	54.47%	\$5,363	\$112,592
WRANGELL	\$0	\$189,945	\$0	\$0	\$1,637,205	58.34%	\$3,314	\$77,274
YAKUTAT	\$0	\$155,521	\$0	\$0	\$761,721	56.45%	\$4,852	\$20,446
ALASKA GATEWAY	\$101,644	\$266,833	\$0	\$100,979	\$2,404,819	52.83%	\$4,710	\$85,887
ALEUTIANS	\$0	\$29,503	\$0	\$42,112	\$743,471	44.38%	\$8,215	\$35,691
BERING STRAITS	\$8,038	\$990,607	\$0	\$693,997	\$7,559,531	48.67%	\$6,177	\$72,163
CHATHAM	\$34,887	\$116,885	\$0	\$0	\$1,634,219	42.77%	\$4,648	\$43,838
CHUGACH	\$76,942	\$58,830	\$0	\$37	\$754,422	53.27%	\$5,803	\$2,003
COPPER RIVER	\$124,064	\$219,720	\$0	\$18,842	\$2,392,492	56.24%	\$4,267	\$56,339
FAIRBANKS	\$344,254	\$7,111,636	\$0	\$800,141	\$43,845,816	60.97%	\$3,343	\$4,401,907
IDITAROD	\$63,168	\$346,183	\$0	\$39,796	\$2,598,902	45.46%	\$6,772	\$37,822
JUNEAU	\$7,043	\$2,095,149	\$0	\$106,696	\$15,147,710	64.57%	\$3,293	\$1,764,968

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FY 87 EXPENDITURES - ALL DISTRICTS

KENAI	\$320,576	\$3,636,901	\$0	\$393,506	\$26,647,901	51.66%	\$3,272	\$2,655,429
KODIAK	\$109,363	\$1,084,839	\$0	\$152,242	\$7,898,651	54.92%	\$3,555	\$806,384
KUSPUK	\$67,841	\$220,371	\$0	\$148,258	\$2,893,703	53.95%	\$8,248	\$111,105
LAKE AND PENISULA	\$3,630	\$116,844	\$0	\$111,595	\$2,201,275	38.75%	\$6,211	\$81,363
LOWER KUSKOKWIM	\$0	\$1,707,309	\$0	\$3,166,733	\$14,508,539	48.47%	\$5,658	\$45,521
LOWER YUKON	\$0	\$843,755	\$0	\$310,710	\$7,376,777	47.77%	\$5,614	\$141,360
MAT-SU	\$563,131	\$4,105,253	\$0	\$57,232	\$26,308,582	57.84%	\$3,031	\$2,354,902
NORTH SLOPE	\$0	\$930,429	\$0	\$1,230,452	\$11,387,366	41.11%	\$9,891	\$769,461
NORTHWEST ARCTIC	\$180,155	\$695,179	\$0	\$437,515	\$8,812,001	45.46%	\$4,395	\$135,047
RAILBELT	\$41,883	\$143,934	\$0	\$0	\$1,589,048	44.24%	\$4,371	\$103,931
SOUTHEAST ISLANDS	\$134,766	\$306,648	\$0	\$0	\$2,910,903	62.09%	\$6,941	\$8,569
SOUTHWEST	\$0	\$276,220	\$0	\$541,156	\$3,150,480	48.13%	\$6,673	\$193,036
YUKON FLATS	\$78,001	\$417,554	\$0	\$126,501	\$2,934,865	54.45%	\$7,889	\$69,585
YUKON KOYUKUK	\$284,179	\$275,364	\$0	\$157,133	\$3,688,538	48.36%	\$6,021	\$240,124
YUPIIT	\$0	\$144,456	\$0	\$105,390	\$1,466,759	34.71%	\$4,979	\$118,842
ANCHORAGE	\$0	\$17,229,361	\$0	\$1,547,013	\$123,750,275	62.71%	\$3,113	\$7,038,736
FY 87								
TOTAL	\$3,073,812	\$49,800,266	\$0	\$11,132,173	\$373,545,269	56.05%	\$3,655	\$23,571,766
TOTAL (SMALL)	\$520,247	\$6,430,503	\$0	\$844,137	\$50,928,224	54%	\$4,034	\$2,199,693
TOTAL (OTHER)	\$2,553,565	\$26,140,402	\$0	\$8,741,023	\$198,866,770	53%	\$3,991	\$14,333,337
TOTAL (ANC)	\$0	\$17,229,361	\$0	\$1,547,013	\$123,750,275	63%	\$3,113	\$7,038,736

FY 87 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	TOTAL	TOTAL	FUNCTION	FUNCTION	FUNCTION:	GENERAL SUPPORT	GENERAL SUPPORT
	EXPEND FOR	EXPEND INSTR	SCHOOL	SCHL ADMIN	GENERAL SUPPORT	EXPEND. AS A % OF	EXPENDITURES
	INSTRUCTION	BY ADM	ADMINISTRATION	PER ADM	(DIST ADMIN)	TOTAL EXPEND.	BY ADM
	FY 87 (AUD)	FY 87 (AUD)	FY 87 AUDITED*	FY 87 AUDITED	FY 87 AUDITED	FY 87 AUDITED	FY 87 AUDITED
ADAK	\$2,712,891	\$4,509	\$412,986	\$686	\$666,228	14.67%	\$1,107
ANNETTE ISLAND	\$1,495,567	\$3,552	\$84,316	\$200	\$602,461	21.43%	\$1,431
BRISTOL BAY	\$1,324,922	\$5,686	\$162,394	\$697	\$286,466	10.59%	\$1,229
CORDOVA	\$1,714,675	\$3,967	\$105,370	\$244	\$419,261	15.09%	\$970
CRAIG	\$758,482	\$3,283	\$120,832	\$523	\$253,793	17.23%	\$1,099
DELTA GREELY	\$3,276,906	\$3,217	\$214,468	\$211	\$1,129,329	19.62%	\$1,109
DILLINGHAM	\$2,509,637	\$5,438	\$587,441	\$1,273	\$425,046	9.87%	\$921
GALENA	\$1,128,230	\$6,776	\$67,485	\$405	\$385,217	18.03%	\$2,314
HAINES	\$1,835,390	\$5,219	\$55,785	\$159	\$363,352	12.78%	\$1,033
HOONAH	\$929,570	\$3,967	\$189,622	\$809	\$232,250	12.57%	\$991
HYDABURG	\$393,944	\$3,682	\$2,932	\$27	\$167,389	19.97%	\$1,564
KAKE	\$905,786	\$4,621	\$154,346	\$787	\$504,593	25.66%	\$2,574
KASHUNAMIUT	\$657,982	\$4,988	\$131,706	\$766	\$432,331	24.06%	\$2,514
KETCHIKAN	\$8,635,713	\$3,546	\$521,788	\$214	\$1,450,038	10.98%	\$595
KING COVE	\$702,043	\$5,290	\$105,917	\$798	\$247,550	12.89%	\$1,865
KLAWOCK	\$909,079	\$5,612	\$66,510	\$411	\$219,045	14.11%	\$1,352
NENANA	\$1,066,897	\$8,674	\$137,280	\$1,116	\$236,640	12.75%	\$1,924
NOME	\$2,973,728	\$3,804	\$521,336	\$667	\$644,964	10.59%	\$825
PELICAN	\$348,515	\$6,407	\$3,966	\$73	\$145,931	23.76%	\$2,683
PETERSBURG	\$1,989,817	\$3,311	\$116,933	\$195	\$418,134	13.13%	\$696
PRIBILOF ISLANDS	\$836,973	\$5,379	\$138,176	\$888	\$237,778	11.76%	\$1,528
SAND POINT	\$579,624	\$4,900	\$18,572	\$157	\$187,018	19.60%	\$1,581
SITKA	\$5,975,527	\$3,712	\$367,050	\$228	\$1,128,854	12.75%	\$701
SKAGWAY	\$602,017	\$4,394	\$4,449	\$32	\$204,608	20.71%	\$1,493
ST. MARY'S	\$744,646	\$7,358	\$215,454	\$2,129	\$395,180	15.85%	\$3,905
TANANA	\$686,068	\$8,470	\$137,189	\$1,694	\$241,045	11.21%	\$2,976
UNALASKA	\$896,789	\$5,640	\$6,816	\$43	\$201,021	14.85%	\$1,264
VALDEZ	\$3,839,853	\$5,525	\$462,157	\$665	\$558,817	8.17%	\$804
WRANGELL	\$1,714,479	\$3,471	\$185,348	\$375	\$211,612	7.28%	\$428
YAKUTAT	\$782,167	\$4,982	\$101,615	\$647	\$179,973	13.34%	\$1,146
ALASKA GATEWAY	\$2,490,706	\$4,078	\$344,729	\$675	\$626,015	13.75%	\$1,226
ALEUTIANS	\$779,162	\$8,610	\$135,879	\$1,501	\$465,959	27.02%	\$5,149
BERING STRAITS	\$7,631,694	\$6,236	\$1,455,226	\$1,189	\$1,414,119	9.10%	\$1,156
CHATHAM	\$1,678,057	\$4,773	\$106,460	\$303	\$449,958	11.78%	\$1,280
CHUGACH	\$756,425	\$5,819	\$141,886	\$1,091	\$262,081	18.50%	\$2,016
COPPER RIVER	\$2,448,831	\$4,367	\$304,638	\$543	\$521,874	12.27%	\$931
FAIRBANKS	\$48,247,723	\$3,678	\$4,341,679	\$331	\$7,387,305	10.27%	\$563
IDITAROD	\$2,636,724	\$6,870	\$716,849	\$1,868	\$716,818	12.54%	\$1,868
JUNEAU	\$16,912,678	\$3,677	\$491,127	\$107	\$2,821,357	12.03%	\$613

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FY 87 EXPENDITURES - ALL DISTRICTS

KENAI	\$29,303,330	\$3,598	\$2,259,939	\$278	\$6,376,434	12.36%	\$783
KODIAK	\$8,705,035	\$3,918	\$634,507	\$288	\$2,073,353	14.42%	\$933
KUSPUK	\$3,004,808	\$8,564	\$472,671	\$1,347	\$569,919	10.62%	\$1,624
LAKE AND PENISULA	\$2,282,638	\$6,441	\$530,028	\$1,496	\$573,518	10.10%	\$1,618
LOWER KUSKOKWIM	\$14,554,060	\$5,675	\$3,345,194	\$1,304	\$3,129,911	10.46%	\$1,221
LOWER YUKON	\$7,518,137	\$5,721	\$1,514,110	\$1,152	\$1,737,055	11.25%	\$1,322
MAT-SU	\$28,663,484	\$3,302	\$1,871,208	\$216	\$6,545,707	14.39%	\$754
NORTH SLOPE	\$12,156,827	\$10,559	\$1,549,947	\$1,346	\$5,188,648	18.73%	\$4,507
NORTHWEST ARCTIC	\$6,947,048	\$4,482	\$1,428,764	\$920	\$1,435,103	9.58%	\$926
RAILBELT	\$1,702,979	\$4,655	\$299,772	\$819	\$428,227	11.85%	\$1,171
SOUTHEAST ISLANDS	\$2,917,472	\$6,956	\$279,809	\$667	\$463,420	9.89%	\$1,105
SOUTHWEST	\$3,343,578	\$7,082	\$569,416	\$1,206	\$681,284	10.41%	\$1,443
YUKON FLATS	\$3,004,450	\$8,076	\$455,582	\$1,225	\$550,151	10.21%	\$1,479
YUKON KOYUKUK	\$3,928,662	\$6,413	\$1,570,360	\$2,583	\$682,101	8.94%	\$1,113
YUPIIT	\$1,585,601	\$5,382	\$470,832		\$878,834	16.02%	\$2,297
ANCHORAGE	\$130,789,011	\$3,290	\$4,418,866	\$111	\$27,634,088	14.00%	\$695
FY 87							
TOTAL	\$397,117,035	\$3,885	\$35,107,717	\$343	\$86,187,167	12.93%	\$843
TOTAL (SMALL)	\$53,127,917	\$4,208	\$5,400,239	\$428	\$2,775,934	14%	\$1,012
TOTAL (OTHER)	\$213,200,107	\$4,278	\$25,288,612	\$507	\$45,777,147	12%	\$919
TOTAL (ANC)	\$130,789,011	\$3,290	\$4,418,866	\$111	\$27,634,088	14%	\$695

FY 87 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	FUNCTION: OPERATION & MAINTENANCE FY 87 AUDITED	OPERATION & MAINT. EXPEND. AS % OF TOTAL FY 87 EXPENDITURES	OPERATION & MAINT. EXPEND. BY ADM FY 87 AUDITED	FUNCTION: COMMUNITY SERVICE FY 87 AUDITED	FUNCTION: FUND TRANSFERS* FY 87 AUDITED	FUND TRANSFERS PER ADM FY 87 AUDITED	FUNCTION PUPIL ACTIVITIES FY 87 AUDITED	PUPIL ACTVS PER ADM FY 87 AUDITED
ADAK	\$438,133	9.61%	\$725	\$24,453	\$287,333	\$478	\$0	\$0
ANNETTE ISLAND	\$430,755	15.32%	\$1,023	(\$4,468)	\$151,802	\$361	\$50,385	\$120
BRISTOL BAY	\$586,824	21.70%	\$2,519	\$0	\$298,229	\$1,280	\$45,299	\$194
CORDOVA	\$443,068	15.95%	\$1,025	\$0	\$33,863	\$78	\$61,442	\$142
CRAIG	\$210,850	14.31%	\$913	\$3,550	\$88,416	\$383	\$37,031	\$160
DELTA GREELY	\$952,813	16.55%	\$935	\$19,901	\$40,115	\$39	\$122,885	\$121
DILLINGHAM	\$599,410	13.83%	\$1,299	\$36,153	\$32,979	\$71	\$113,741	\$248
GALENA	\$458,280	21.45%	\$2,752	\$0	\$56,617	\$340	\$40,351	\$242
HAINES	\$503,115	17.70%	\$1,431	\$0	\$25,509	\$73	\$60,000	\$171
HOONAH	\$309,999	18.78%	\$1,323	\$11,274	\$131,572	\$562	\$42,634	\$182
HYDABURG	\$209,797	25.02%	\$1,961	\$0	\$32,288	\$302	\$32,052	\$300
KAKE	\$325,562	16.56%	\$1,661	\$0	\$36,947	\$189	\$39,089	\$189
KASHUNAMIUT	\$312,697	17.40%	\$1,818	\$0	\$62,249	\$362	\$0	\$0
KETCHIKAN	\$2,450,436	18.55%	\$1,006	\$111,000	\$42,938	\$18	\$0	\$0
KING COVE	\$192,349	10.02%	\$1,450	\$6,647	\$630,514	\$4,751	\$35,121	\$265
KLAWOCK	\$201,908	13.65%	\$1,246	\$0	\$20,000	\$123	\$62,273	\$384
NENANA	\$368,048	19.83%	\$2,992	\$11,558	\$17,756	\$144	\$18,058	\$147
NOME	\$1,586,263	26.05%	\$2,029	\$144,170	\$95,003	\$122	\$123,687	\$158
PELICAN	\$92,648	15.08%	\$1,703	\$0	\$5,000	\$92	\$18,124	\$333
PETERSBURG	\$574,489	18.04%	\$956	\$0	\$26,848	\$45	\$50,820	\$98
PRIBILOF ISLANDS	\$425,811	21.06%	\$2,737	\$0	\$360,535	\$2,317	\$22,707	\$146
SAND POINT	\$146,933	15.40%	\$1,242	\$0	\$2,230	\$19	\$20,000	\$169
SITKA	\$1,083,608	12.24%	\$673	\$46,421	\$59,981	\$37	\$193,744	\$120
SKAGWAY	\$121,967	12.35%	\$890	\$931	\$0	\$0	\$53,865	\$393
ST. MARY'S	\$454,762	18.24%	\$4,494	\$4,066	\$679,255	\$6,712	\$446	\$4
TANANA	\$416,725	19.38%	\$5,145	\$0	\$524,406	\$6,474	\$144,299	\$1,781
UNALASKA	\$221,492	16.36%	\$1,393	\$0	\$6,708	\$42	\$21,292	\$134
VALDEZ	\$1,564,935	22.87%	\$2,252	\$233,373	\$13,026	\$19	\$171,107	\$246
WRANGELL	\$332,031	11.43%	\$672	\$0	\$385,868	\$781	\$76,734	\$155
YAKUTAT	\$199,022	14.75%	\$1,268	\$304	\$43,155	\$275	\$43,182	\$275
ALASKA GATEWAY	\$1,009,054	22.17%	\$1,978	\$0	\$0	\$0	\$81,288	\$159
ALEUTIANS	\$283,568	16.93%	\$3,133	\$0	\$10,571	\$117	\$0	\$0
BERING STRAITS	\$4,396,062	28.30%	\$3,592	\$0	\$408,571	\$334	\$225,943	\$185
CHATHAM	\$489,488	12.81%	\$1,392	\$0	\$1,071,814	\$3,048	\$25,144	\$72
CHUGACH	\$254,727	17.99%	\$1,959	\$1,198	\$0	\$0	\$0	\$0
COPPER RIVER	\$874,875	20.56%	\$1,560	\$21,660	\$47,640	\$85	\$34,813	\$62
FAIRBANKS	\$11,853,799	16.48%	\$904	\$124,844	(\$40,245)	(\$31)	\$0	\$0
IDITAROD	\$1,526,657	26.71%	\$3,978	\$12,254	\$107,050	\$279	\$0	\$0
JUNEAU	\$2,873,383	12.25%	\$625	\$79,280	\$191,167	\$42	\$90,000	\$20

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FY 87 EXPENDITURES - ALL DISTRICTS

KENAI	\$11,037,089	21.40%	\$1,355	\$46,942	\$1,508,839	\$185	\$1,018,055	\$125
KODIAK	\$2,714,035	18.87%	\$1,222	\$0	\$6,077	\$3	\$249,615	\$112
KUSPUK	\$1,174,323	21.89%	\$3,347	\$14,488	\$127,746	\$364	\$0	\$0
LAKE AND PENISULA	\$1,577,314	27.77%	\$4,451	\$0	\$716,700	\$2,022	\$0	\$0
LOWER KUSKOKWIM	\$7,670,214	25.62%	\$2,991	\$624	\$764,929	\$298	\$469,444	\$183
LOWER YUKON	\$4,019,445	26.03%	\$3,059	\$0	\$433,781	\$330	\$220,370	\$168
MAT-SU	\$7,743,703	17.02%	\$892	\$0	\$6,245	\$1	\$364,203	\$42
NORTH SLOPE	\$6,833,848	24.67%	\$5,936	\$84,750	\$991,143	\$861	\$977,413	\$849
NORTHWEST ARCTIC	\$4,249,006	28.36%	\$2,741	\$0	\$240,710	\$155	\$200,731	\$130
RAILBELT	\$719,571	19.91%	\$1,967	\$0	\$381,612	\$989	\$102,236	\$279
SOUTHEAST ISLANDS	\$672,795	14.35%	\$1,604	\$0	\$59,401	\$142	\$15,000	\$38
SOUTHWEST	\$1,684,851	25.74%	\$3,569	\$0	\$148,406	\$310	\$120,687	\$256
YUKON FLATS	\$1,363,547	25.30%	\$3,665	\$0	\$15,935	\$43	\$0	\$0
YUKON KOYUKUK	\$1,391,915	18.25%	\$2,272	\$0	\$54,946	\$90	\$0	\$0
YUPIIT	\$1,076,379	25.47%	\$3,654	\$0	\$416,419	\$1,414	\$0	\$0
ANCHORAGE	\$33,508,465	16.98%	\$843	\$190,726	\$233,468	\$6	\$571,484	\$14
FY 87								
TOTAL	\$127,210,843	19.09%	\$1,245	\$1,226,099	\$12,072,165	\$118	\$6,472,792	\$63
TOTAL (SMALL)	\$16,212,730	17%	\$1,284	\$649,333	\$4,191,240	\$332	\$1,708,366	\$135
TOTAL (OTHER)	\$77,409,648	21%	\$1,555	\$386,040	\$7,647,457	\$153	\$4,192,942	\$84
TOTAL (ANC)	\$33,508,465	17%	\$843	\$190,726	\$233,468	\$6	\$571,484	\$14

FY 87 EXPENDITURES - ALL DISTRICTS

SCHOOL DISTRICT	FUNCTION	TOTAL BUDGETED	TOTAL BUDGT
	TUITION	EXPENDITURES	EXPENDITURES
	OR OTHER	FY88 AUDITED	PER ADM
	FY 87 AUDITE		FY 87 AUDITED
ADAK	\$0	\$4,540,024	\$7,545
ANNETTE ISLAND	\$0	\$2,810,918	\$6,675
BRISTOL BAY	\$0	\$2,704,134	\$11,606
CORDOVA	\$0	\$2,777,679	\$6,427
CRAIG	\$0	\$1,472,954	\$6,376
DELTA GREELY	\$0	\$5,756,417	\$5,651
DILLINGHAM	\$0	\$4,304,407	\$9,327
GALENA	\$0	\$2,136,180	\$12,830
HAINES	\$0	\$2,843,151	\$8,084
HOONAH	\$0	\$1,846,921	\$7,883
HYDABURG	\$0	\$838,402	\$7,836
KAKE	\$0	\$1,966,323	\$10,032
KASHUNAMIUT	\$0	\$1,796,965	\$10,447
KETCHIKAN	\$0	\$13,211,911	\$5,425
KING COVE	\$0	\$1,920,141	\$14,470
KLAWOCK	\$0	\$1,478,815	\$9,128
NENANA	\$0	\$1,856,235	\$15,091
NOME	\$0	\$6,089,151	\$7,789
PELICAN	\$0	\$614,184	\$11,290
PETERSBURG	\$0	\$3,185,041	\$5,300
PRIBILOF ISLANDS	\$0	\$2,021,000	\$12,095
SAND POINT	\$0	\$954,377	\$8,067
SITKA	\$0	\$8,855,105	\$5,500
SKAGWAY	\$0	\$907,837	\$7,210
ST. MARY'S	\$0	\$2,493,819	\$24,642
TANANA	\$0	\$2,149,732	\$26,540
UNALASKA	\$0	\$1,354,118	\$8,516
VALDEZ	\$0	\$6,843,268	\$9,846
WRANGELL	\$0	\$2,906,072	\$5,883
YAKUTAT	\$0	\$1,349,418	\$8,505
ALASKA GATEWAY	\$0	\$4,551,792	\$8,915
ALEUTIANS	\$0	\$1,675,139	\$18,510
BERING STRAITS	\$0	\$15,531,615	\$12,691
CHATHAM	\$0	\$3,820,921	\$10,867
CHUGACH	\$0	\$1,416,317	\$10,895
COPPER RIVER	\$0	\$4,254,331	\$7,588
FAIRBANKS	\$0	\$71,915,105	\$5,483
IDITAROD	\$0	\$5,716,352	\$14,894
JUNEAU	\$0	\$23,458,992	\$5,100

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FY 87 EXPENDITURES - ALL DISTRICTS

KENAI	\$38,298	\$51,586,926	\$8,335
KODIAK	\$0	\$14,382,622	\$8,474
KUSPUK	\$0	\$5,363,955	\$15,288
LAKE AND PENISULA	\$0	\$5,680,196	\$18,020
LOWER KUSKOKWAM	\$0	\$29,934,376	\$11,673
LOWER YUKON	\$0	\$15,442,898	\$11,752
MAT-SU	\$293,619	\$45,488,169	\$5,240
NORTH SLOPE	(\$82,511)	\$27,700,063	\$24,060
NORTHWEST ARCTIC	\$483,881	\$14,983,243	\$9,667
RAILBELT	\$0	\$3,614,397	\$9,881
SOUTHEAST ISLANDS	\$280,020	\$4,687,917	\$11,178
SOUTHWEST	\$0	\$8,546,220	\$13,866
YUKON FLATS	\$0	\$5,389,665	\$14,488
YUKON KOYUKUK	\$0	\$7,627,984	\$12,452
YUPIIT	\$0	\$4,226,065	\$14,345
ANCHORAGE	\$0	\$197,346,106	\$4,964
		\$0	
FY 87			
TOTAL	\$1,013,307	\$666,407,125	\$8,520
TOTAL (SMALL)	\$0	\$94,065,759	\$7,451
TOTAL (OTHER)	\$1,013,307	\$374,995,260	\$7,525
TOTAL (ANC)	\$0	\$197,346,106	\$4,964

FY 86 EXPENDITURE ANALYSIS

SCHOOL DISTRICT	A = SMALL B=OTHER C=ANCHORAGE	ADM FY 86	TOTAL EXPENDITURES FY 86 AUDITED	TOTAL EXPEND/ADM FY 86 AUDITED	REGULAR INSTRUCTION FY 86 AUDITED	REGULAR INSTRUCTION AS % OF TOTAL EXPEND FY 86 (AUD)	REG INSTR EXPEND BY ADM FY 86 (AUD)	VOCATIONAL EDUCATION FY 86 AUDITED	CORR. STUDY FY 86 AUDITED
ADAK	A	603	\$4,543,806	\$7,535	\$1,939,462	43%	\$3,216	\$263,169	\$0
ANNETTE ISLAND	A	395	\$3,354,756	\$8,493	\$1,233,957	37%	\$3,124	\$131,704	\$0
BRISTOL BAY	A	217	\$2,857,727	\$13,169	\$952,652	33%	\$4,390	\$154,722	\$0
CORDOVA	A	396	\$2,931,082	\$7,402	\$1,220,500	42%	\$3,082	\$244,886	\$0
CRAIG	A	188	\$1,519,013	\$8,080	\$561,862	37%	\$2,989	\$106,654	\$16,654
DELTA GREELY	A	998	\$8,806,544	\$6,820	\$2,506,400	37%	\$2,511	\$345,773	\$207,080
DILLINGHAM	A	429	\$4,329,473	\$10,092	\$1,650,359	38%	\$3,847	\$289,987	\$19
GALENA	A	148	\$2,211,731	\$14,944	\$807,113	36%	\$5,453	\$140,189	\$0
HAINES	A	340	\$3,187,346	\$9,375	\$1,481,132	46%	\$4,356	\$202,941	\$54,864
HOONAH	A	227	\$1,861,808	\$8,202	\$692,744	37%	\$3,052	\$127,234	\$0
HYDABURG	A	97	\$928,058	\$9,568	\$246,242	27%	\$2,539	\$71,439	\$0
KAKE	A	214	\$2,239,354	\$10,464	\$751,821	34%	\$3,513	\$157,070	\$0
KASHUNAMUT	A	152	\$1,775,007	\$11,678	\$639,515	36%	\$4,207	\$47,478	\$0
KETCHIKAN	A	2,435	\$13,413,076	\$5,508	\$6,021,830	45%	\$2,473	\$649,568	\$219,598
KING COVE	A	126	\$1,421,706	\$11,283	\$543,480	38%	\$4,313	\$132,457	\$0
KLAWOCK	A	157	\$2,045,240	\$13,027	\$695,392	34%	\$4,429	\$61,538	\$0
NENANA	A	112	\$2,628,674	\$23,470	\$835,826	32%	\$7,463	\$319,239	\$0
NOME	A	816	\$6,774,573	\$8,302	\$2,237,149	33%	\$2,742	\$313,347	\$113,522
PELICAN	A	48	\$668,003	\$13,917	\$266,615	40%	\$5,554	\$53,968	\$0
PETERSBURG	A	542	\$3,259,149	\$6,013	\$1,548,614	48%	\$2,857	\$213,582	\$0
PRIBILOF	A	167	\$2,025,772	\$12,130	\$905,509	40%	\$4,823	\$19,358	\$2,414
SAND POINT	A	111	\$1,057,798	\$9,530	\$514,131	49%	\$4,632	\$53,536	\$0
SITKA	A	1,596	\$9,443,563	\$5,917	\$4,555,674	48%	\$2,854	\$387,360	\$0
SKAGWAY	A	125	\$926,521	\$7,412	\$433,163	47%	\$3,465	\$68,506	\$0
ST. MARY'S	A	111	\$1,905,884	\$17,170	\$550,001	29%	\$4,955	\$34,763	\$0
TANANA	A	71	\$1,265,093	\$17,818	\$474,362	37%	\$6,681	\$80,692	\$7,350
UNALASKA	A	137	\$1,777,793	\$12,977	\$790,533	44%	\$5,770	\$60,255	\$0
VALDEZ	A	771	\$7,848,460	\$10,180	\$2,479,427	32%	\$3,216	\$396,029	\$0
WRANGELL	A	455	\$2,530,272	\$5,561	\$1,272,235	50%	\$2,796	\$185,203	\$0
YAKUTAT	A	159	\$1,525,935	\$9,597	\$519,960	34%	\$3,270	\$110,264	\$0
ALASKA GATEWAY	B	516	\$5,075,920	\$9,837	\$1,873,142	37%	\$3,630	\$150,877	\$131,035
ALEUTIAN REGION	B	90	\$2,023,182	\$22,480	\$778,688	38%	\$8,652	\$0	\$0
BERING STRAIT	B	1,216	\$16,952,617	\$13,941	\$5,443,384	32%	\$4,476	\$807,399	\$10,787
CHATHAM	B	306	\$3,156,807	\$10,316	\$1,388,526	44%	\$4,538	\$128,699	\$23,186
CHUGACH	B	116	\$1,682,311	\$14,503	\$608,075	36%	\$5,242	\$1,872	\$123,690
COPPER RIVER	B	567	\$4,671,544	\$8,239	\$1,987,881	43%	\$3,506	\$318,914	\$176,180
FAIRBANKS	B	13,053	\$78,063,580	\$5,901	\$34,845,962	45%	\$2,670	\$2,480,905	\$299,871
IDITAROD	B	389	\$6,452,583	\$16,588	\$2,158,371	33%	\$5,549	\$148,456	\$90,879
JUNEAU	B	4,624	\$25,977,882	\$5,618	\$12,969,769	50%	\$2,805	\$941,853	\$13,530

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FY 86 EXPENDITURE ANALYSIS

KENAI	B	8,132	\$53,348,938	\$6,560	\$21,139,805	40%	\$2,600	\$2,110,231	\$494,672
KODIAK	B	2,252	\$15,165,150	\$6,734	\$5,678,012	37%	\$2,521	\$765,569	\$110,616
KUSPUK	B	349	\$6,763,259	\$19,379	\$2,234,495	33%	\$6,403	\$569,295	\$116,539
LAKE & PENNINSUL	B	377	\$6,230,218	\$16,526	\$2,285,849	37%	\$6,063	\$137,062	\$58,816
LOWER KUSKOKWIM	B	2,579	\$29,666,602	\$11,503	\$8,612,534	29%	\$3,339	\$1,241,895	\$0
LOWER YUKON	B	1,300	\$16,352,231	\$12,579	\$5,464,578	33%	\$4,204	\$802,350	\$0
MAT-SU	B	8,794	\$48,050,611	\$5,237	\$20,961,414	46%	\$2,384	\$1,510,305	\$515,277
NORTH SLOPE	B	1,092	\$27,763,923	\$25,425	\$7,721,299	28%	\$7,071	\$745,023	\$0
NORTHWEST ARCTK	B	1,182	\$17,198,882	\$11,605	\$6,135,075	36%	\$4,140	\$908,221	\$188,594
RAILBELT	B	358	\$3,628,208	\$10,135	\$1,383,003	38%	\$3,863	\$197,154	\$62,396
SOUTHEAST ISLANC	B	504	\$5,678,014	\$11,266	\$2,668,819	47%	\$5,291	\$65,281	\$298,821
SOUTHWEST REGION	B	478	\$8,383,864	\$17,613	\$2,040,676	24%	\$4,287	\$331,075	\$0
YUKON FLATS	B	369	\$5,947,933	\$15,119	\$2,254,789	38%	\$6,111	\$113,164	\$65,218
YUKON-KOYUKUK	B	572	\$8,515,074	\$14,886	\$2,550,319	30%	\$4,459	\$408,790	\$303,398
YUPIIT	B	282	\$3,030,295	\$10,746	\$1,063,909	35%	\$3,773	\$50,322	\$0
ANCHORAGE	C	40,026	\$205,198,505	\$5,127	\$108,081,990	53%	\$2,700	\$7,052,976	\$0
FY 86									
TOTAL (ALL)		102,164	\$702,041,398	\$6,872	\$301,556,033	43%	\$2,952	\$27,415,489	\$3,701,006
TOTAL (SMALL)		12,343	\$99,063,257	\$8,026	\$39,227,669	40%	\$3,178	\$5,431,801	\$621,501
TOTAL (OTHER)		49,795	\$397,779,636	\$7,988	\$154,246,374	39%	\$3,098	\$14,930,712	\$3,079,505
TOTAL (ANC)		40,026	\$205,198,505	\$5,127	\$108,081,990	53%	\$2,700	\$7,052,976	\$0

FY 86 EXPENDITURE ANALYSIS

SCHOOL DISTRICT	SPECIAL EDUCATION	GIFTED & TALENTED	BIL./BICULT EDUCATION	TOTAL CLASSROOM EXPEND	TOT CLASSRC EXPEND AS % OF TOTAL	TOTAL CLASSROOM BY ADM	PUP SUPPORT: INSTRUCTION COMBINED	TOTAL EXPENDIT FOR INSTRUCT	TOTAL EXPENDIT FOR INSTRUCT BY ADM
	FY 86 AUDITED	FY 86 (AUD)	FY 86 AUDITED	FY 86 (AUD)	FY 86 (AUD)	FY 86 (AUD)	FY 86 (AUD)	FY 86 (AUD)	FY 86 (AUD)
ADAK	\$191,845	\$0	\$16,940	\$2,411,416	53%	\$3,999	\$221,507	\$2,632,923	\$4,366
ANNETTE ISLAND	\$157,496	\$0	\$40,788	\$1,563,943	47%	\$3,959	\$65,413	\$1,629,356	\$4,125
BRISTOL BAY	\$152,148	\$0	\$0	\$1,259,522	44%	\$5,804	\$101,570	\$1,361,092	\$6,272
CORDOVA	\$208,070	\$0	\$0	\$1,873,456	57%	\$4,228	\$58,849	\$1,732,105	\$4,374
CRAIG	\$72,174	\$0	\$0	\$757,344	50%	\$4,028	\$49,908	\$807,252	\$4,294
DELTA GREELY	\$459,034	\$0	\$0	\$3,518,287	52%	\$3,525	\$77,265	\$3,595,552	\$3,603
DILLINGHAM	\$176,610	\$0	\$127,439	\$2,244,414	52%	\$5,232	\$145,284	\$2,389,698	\$5,570
GALENA	\$103,559	\$0	\$41,200	\$1,092,061	49%	\$7,379	\$63,361	\$1,155,422	\$7,807
HAINES	\$259,789	\$0	\$0	\$1,998,726	63%	\$5,879	\$66,185	\$2,064,911	\$6,073
HOONAH	\$110,463	\$0	\$0	\$930,441	50%	\$4,099	\$41,520	\$971,961	\$4,282
HYDABURG	\$88,694	\$0	\$31,151	\$437,526	47%	\$4,511	\$55,227	\$492,753	\$5,080
KAKE	\$137,589	\$0	\$0	\$1,046,480	47%	\$4,890	\$50,044	\$1,096,524	\$5,124
KASHUNAMUT	\$93,812	\$0	\$43,854	\$824,759	46%	\$5,426	\$7,473	\$832,232	\$5,475
KETCHIKAN	\$928,294	\$0	\$35,731	\$7,855,021	59%	\$3,226	\$766,333	\$8,621,354	\$3,541
KING COVE	\$96,991	\$0	\$0	\$772,928	54%	\$6,134	\$11,260	\$784,188	\$6,224
KLAWOCK	\$141,642	\$0	\$0	\$898,572	44%	\$5,723	\$4,283	\$902,855	\$5,751
NENANA	\$203,491	\$0	\$56,849	\$1,415,405	54%	\$12,638	\$45,816	\$1,461,221	\$13,047
NOME	\$464,377	\$0	\$148,257	\$3,276,652	48%	\$4,016	\$142,387	\$3,419,039	\$4,190
PELICAN	\$24,355	\$0	\$0	\$344,938	52%	\$7,186	\$2,511	\$347,449	\$7,239
PETERSBURG	\$216,498	\$0	\$0	\$1,878,694	61%	\$3,651	\$50,467	\$2,029,161	\$3,744
PRIBILOF	\$110,612	\$0	\$20,325	\$958,218	47%	\$5,738	\$0	\$958,218	\$5,738
SAND POINT	\$49,129	\$0	\$0	\$616,796	58%	\$5,557	\$0	\$616,796	\$5,557
SITKA	\$851,265	\$0	\$59,967	\$5,854,266	62%	\$3,668	\$388,187	\$6,242,453	\$3,911
SKAGWAY	\$44,523	\$0	\$0	\$546,192	59%	\$4,370	\$8,986	\$553,178	\$4,425
ST. MARY'S	\$59,127	\$0	\$160,098	\$803,989	42%	\$7,243	\$0	\$803,989	\$7,243
TANANA	\$24,541	\$0	\$1,035	\$595,970	47%	\$8,394	\$9,898	\$605,868	\$8,533
UNALASKA	\$68,007	\$0	\$72,375	\$991,170	56%	\$7,235	\$12,822	\$1,003,992	\$7,328
VALDEZ	\$846,391	\$0	\$0	\$3,722,747	47%	\$4,828	\$116,542	\$3,839,289	\$4,980
WRANGELL	\$212,570	\$0	\$0	\$1,670,008	66%	\$3,670	\$74,402	\$1,744,410	\$3,834
YAKUTAT	\$134,328	\$0	\$0	\$764,561	50%	\$4,809	\$41,794	\$806,355	\$5,071
ALASKA GATEWAY	\$207,423	\$0	\$112,045	\$2,474,522	49%	\$4,796	\$43,726	\$2,518,248	\$4,880
ALUTIAN REGION	\$0	\$0	\$42,133	\$820,821	41%	\$9,120	\$68,863	\$889,684	\$9,885
BERING STRAIT	\$1,031,497	\$0	\$769,863	\$8,062,930	48%	\$6,631	\$84,639	\$8,147,569	\$6,700
CHATHAM	\$107,090	\$0	\$0	\$1,647,501	52%	\$5,384	\$40,353	\$1,687,854	\$5,516
CHUGACH	\$54,446	\$0	\$552	\$788,635	47%	\$6,799	\$1,283	\$789,918	\$6,810
COPPER RIVER	\$230,460	\$0	\$20,629	\$2,734,064	59%	\$4,822	\$40,002	\$2,774,066	\$4,893
FAIRBANKS	\$7,466,169	\$0	\$668,216	\$45,761,123	59%	\$3,506	\$4,736,973	\$50,498,096	\$3,869
IDITAROD	\$343,299	\$0	\$51,354	\$2,792,359	43%	\$7,178	\$48,534	\$2,840,893	\$7,303
JUNEAU	\$2,056,719	\$0	\$157,690	\$16,139,561	62%	\$3,490	\$2,462,115	\$18,601,676	\$4,023

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FY 86 EXPENDITURE ANALYSIS

KENAI	\$4,014,181	\$0	\$369,811	\$28,128,700	53%	\$3,459	\$2,595,453	\$30,724,153	\$3,778
KODIAK	\$1,116,568	\$0	\$152,168	\$7,822,933	52%	\$3,474	\$815,148	\$8,638,081	\$3,836
KUSPUK	\$151,658	\$0	\$152,382	\$3,224,369	48%	\$9,239	\$97,717	\$3,322,086	\$9,519
LAKE & PENNINSUL	\$140,323	\$0	\$120,080	\$2,740,130	44%	\$7,268	\$84,629	\$2,824,759	\$7,483
LOWER KUSKOKWIM	\$1,761,598	\$0	\$3,270,399	\$14,886,428	50%	\$5,772	\$103,811	\$14,990,237	\$5,812
LOWER YUKON	\$856,892	\$0	\$324,025	\$7,447,945	46%	\$5,729	\$78,532	\$7,526,477	\$5,790
MAT-SU	\$3,988,666	\$0	\$60,209	\$27,035,871	59%	\$3,074	\$2,489,819	\$29,525,690	\$3,357
NORTH SLOPE	\$837,554	\$0	\$1,051,554	\$10,355,430	37%	\$9,483	\$781,146	\$11,136,576	\$10,198
NORTHWEST ARCTIC	\$853,023	\$0	\$471,900	\$8,554,813	50%	\$5,772	\$169,813	\$8,724,626	\$5,887
RAILBELT	\$175,273	\$0	\$0	\$1,817,826	50%	\$5,078	\$104,758	\$1,922,584	\$5,370
SOUTHEAST ISLAND	\$311,586	\$0	\$0	\$3,340,507	59%	\$6,628	\$5,730	\$3,344,237	\$6,635
SOUTHWEST REGION	\$303,573	\$0	\$718,831	\$3,394,155	40%	\$7,131	\$315,873	\$3,710,028	\$7,794
YUKON FLATS	\$405,050	\$0	\$150,292	\$2,988,513	50%	\$8,099	\$80,777	\$3,069,200	\$8,318
YUKON-KOYUKUK	\$235,172	\$0	\$135,000	\$3,630,679	43%	\$6,347	\$267,476	\$3,898,155	\$6,815
YUPIIT	\$134,758	\$0	\$65,479	\$1,314,468	43%	\$4,661	\$22,302	\$1,336,770	\$4,740
ANCHORAGE	\$18,166,395	\$0	\$1,585,575	\$134,886,936	66%	\$3,370	\$7,315,509	\$142,202,445	\$3,553
FY 86									
TOTAL (ALL)	\$51,636,997	\$0	\$11,306,194	\$395,615,719	56%	\$3,872	\$25,530,075	\$421,145,794	\$4,122
TOTAL (SMALL)	\$6,687,524	\$0	\$856,007	\$52,824,502	53%	\$4,280	\$2,677,094	\$55,501,596	\$4,497
TOTAL (OTHER)	\$26,783,078	\$0	\$8,864,612	\$207,904,281	52%	\$4,175	\$15,537,472	\$223,441,753	\$4,487
TOTAL (ANC)	\$18,166,395	\$0	\$1,585,575	\$134,886,936	66%	\$3,370	\$7,315,509	\$142,202,445	\$3,553

FY 86 EXPENDITURE ANALYSIS

SCHOOL	INSTRUCTION	INSTRUCT	GENERAL	GEN SUPPORT	GEN SUPPORT	OPER. &	OP & MAINT	OP & MAINT	COMMUNITY
DISTRICT	SUPPORT	SUPPORT	SUPPORT	AS % OF	EXPEND BY	MAINT.	AS % OF	EXPEND	SERVICES
	FY 86	PER ADM	FY 86	TOTAL EXPEN	ADM	FY 86	TOT EXPEND	BY ADM	FY 86
	AUDITED	FY 86 (AUD)	AUDITED	FY 86 (AUD)	FY 86 (AUD)	AUDITED	FY 86 (AUD)	FY 86 (AUD)	AUDITED
ADAK	\$499,880	\$829	\$636,034	14%	\$1,055	\$705,379	16%	\$1,170	\$17,607
ANNETTE ISLAND	\$146,287	\$370	\$599,449	10%	\$1,518	\$469,297	14%	\$1,188	\$13,000
BRISTOL BAY	\$178,130	\$821	\$323,259	11%	\$1,490	\$595,061	21%	\$2,742	\$0
CORDOVA	\$108,002	\$273	\$459,627	16%	\$1,161	\$506,320	17%	\$1,279	\$0
CRAIG	\$138,293	\$736	\$254,051	17%	\$1,351	\$244,581	16%	\$1,301	\$3,062
DELTA GREELY	\$375,486	\$376	\$1,209,116	18%	\$1,212	\$1,313,152	19%	\$1,316	\$32,968
DILLINGHAM	\$704,961	\$1,643	\$462,027	11%	\$1,077	\$708,335	16%	\$1,646	\$24,012
GALENA	\$78,013	\$527	\$380,003	17%	\$2,568	\$474,899	21%	\$3,209	\$0
HAINES	\$79,173	\$233	\$401,105	13%	\$1,180	\$544,537	17%	\$1,602	\$14,867
HOONAH	\$184,126	\$811	\$237,087	13%	\$1,044	\$329,249	18%	\$1,450	\$0
HYDABURG	\$0	\$0	\$140,383	15%	\$1,447	\$257,420	28%	\$2,654	\$0
KAKE	\$169,462	\$792	\$588,981	26%	\$2,752	\$339,748	15%	\$1,588	\$0
KASHUNAMUT	\$98,088	\$645	\$428,426	24%	\$2,819	\$340,481	20%	\$2,279	\$0
KETCHIKAN	\$629,269	\$258	\$1,627,830	12%	\$669	\$2,021,743	15%	\$830	\$88,500
KING COVE	114975	\$913	\$229,223	16%	\$1,819	\$201,710	14%	\$1,601	\$7,508
KLAWOCK	\$87,556	\$558	\$239,256	12%	\$1,524	\$235,301	12%	\$1,499	\$0
NENANA	\$326,295	\$2,913	\$318,511	12%	\$2,844	\$463,369	18%	\$4,137	\$13,854
NOME	\$554,587	\$686	\$655,619	10%	\$803	\$1,720,172	25%	\$2,108	\$169,388
PELICAN	\$17,264	\$360	\$156,201	23%	\$3,254	\$96,110	14%	\$2,002	\$0
PETERSBURG	\$119,483	\$220	\$370,342	11%	\$683	\$648,256	20%	\$1,196	\$0
PRIBILOF	\$203,683	\$1,220	\$332,016	16%	\$1,988	\$346,683	17%	\$2,076	\$6,956
SAND POINT	\$21,195	\$191	\$186,341	18%	\$1,879	\$169,618	16%	\$1,528	\$14,169
SITKA	\$598,216	\$375	\$1,057,626	11%	\$663	\$1,244,501	13%	\$700	\$43,511
SKAGWAY	\$13,997	\$112	\$181,368	20%	\$1,451	\$111,064	12%	\$889	\$11,963
ST. MARY'S	\$161,340	\$1,454	\$417,170	22%	\$3,758	\$443,515	23%	\$3,996	\$1,080
TANANA	\$102,303	\$1,441	\$227,246	18%	\$3,201	\$262,218	21%	\$3,693	\$0,327
UNALASKA	\$44,336	\$324	\$252,948	14%	\$1,846	\$321,630	18%	\$2,348	\$46,118
VALDEZ	\$879,813	\$1,141	\$652,055	8%	\$846	\$1,866,571	24%	\$2,421	\$241,829
WRANGELL	\$172,206	\$378	\$243,233	10%	\$535	\$305,172	12%	\$671	\$1,055
YAKUTAT	\$101,283	\$637	\$253,350	17%	\$1,593	\$263,145	17%	\$1,655	\$6,581
ALASKA GATEWAY	\$528,077	\$1,023	\$759,021	15%	\$1,471	\$1,167,349	23%	\$2,262	\$0
ALEUTIAN REGION	\$247,806	\$2,753	\$516,975	26%	\$5,744	\$344,494	17%	\$3,828	\$0
BERING STRAIT	\$1,450,298	\$1,193	\$1,735,389	10%	\$1,427	\$4,827,430	28%	\$3,970	\$0
CHATHAM	\$112,475	\$368	\$453,370	14%	\$1,482	\$499,407	16%	\$1,632	\$0
CHUGACH	\$144,843	\$1,249	\$272,365	16%	\$2,348	\$195,083	12%	\$1,682	\$18,458
COPPER RIVER	\$261,519	\$461	\$541,544	12%	\$955	\$1,000,394	21%	\$1,764	\$20,527
FAIRBANKS	\$5,087,344	\$390	\$8,622,485	11%	\$661	\$13,657,365	17%	\$1,046	\$136,541
IDITAROD	\$922,314	\$2,371	\$762,970	12%	\$1,961	\$1,644,661	25%	\$4,228	\$21,677
JUNEAU	\$762,995	\$165	\$3,076,499	12%	\$665	\$3,250,601	13%	\$703	\$141,697

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FY 86 EXPENDITURE ANALYSIS

KENAI	\$2,715,441	\$334	\$6,660,317	12%	\$819	\$11,146,231	21%	\$1,371	\$62,900
KODIAK	\$1,022,942	\$454	\$2,073,277	14%	\$921	\$3,076,060	20%	\$1,368	\$0
KUSPUK	\$718,264	\$2,058	\$802,140	12%	\$2,298	\$1,620,877	24%	\$4,644	\$22,902
LAKE & PENNINSULA	\$635,923	\$1,687	\$657,701	11%	\$1,745	\$1,720,564	28%	\$4,564	\$0
LOWER KUSKOKWIM	\$3,726,843	\$1,445	\$2,935,386	10%	\$1,138	\$6,869,057	23%	\$2,663	\$2,300
LOWER YUKON	\$1,310,804	\$1,008	\$1,473,487	9%	\$1,133	\$3,568,468	22%	\$2,743	\$0
MAT-SU	\$1,760,103	\$200	\$6,516,055	14%	\$741	\$7,862,378	17%	\$894	\$19,755
NORTH SLOPE	\$1,314,184	\$1,203	\$5,061,894	18%	\$4,835	\$8,200,245	30%	\$7,509	\$79,671
NORTHWEST ARCTIC	\$1,777,573	\$1,199	\$1,722,130	10%	\$1,162	\$4,496,107	26%	\$3,034	\$752
RAILBELT	\$340,720	\$952	\$446,395	12%	\$1,247	\$803,725	22%	\$2,245	\$0
SOUTHEAST ISLAND	\$366,117	\$726	\$524,613	9%	\$1,041	\$1,101,781	19%	\$2,186	\$0
SOUTHWEST REGION	\$801,702	\$1,684	\$1,347,920	16%	\$2,832	\$1,820,993	22%	\$3,826	\$0
YUKON FLATS	\$594,695	\$1,812	\$669,726	11%	\$1,815	\$1,441,158	24%	\$3,906	\$4,959
YUKON-KOYUKUK	\$2,043,037	\$3,572	\$670,984	8%	\$1,173	\$1,834,744	22%	\$3,208	\$8
YUPIIT	\$166,467	\$590	\$526,282	17%	\$1,868	\$796,975	26%	\$2,826	\$9,744
ANCHORAGE	\$4,562,626	\$114	\$25,546,954	12%	\$638	\$36,949,708	18%	\$923	\$245,343
FY 86									
TOTAL (ALL)	\$40,282,594	\$394	\$87,895,751	13%	\$860	\$137,447,088	20%	\$1,345	\$1,553,581
TOTAL (SMALL)	\$6,907,482	\$560	\$13,519,863	14%	\$1,095	\$17,553,237	18%	\$1,422	\$766,355
TOTAL (OTHER)	\$28,812,486	\$579	\$48,828,934	12%	\$981	\$82,944,145	21%	\$1,668	\$541,883
TOTAL (ANC)	\$4,562,626	\$114	\$25,546,954	12%	\$638	\$36,949,708	18%	\$923	\$245,343

FY 86 EXPENDITURE ANALYSIS

SCHOOL DISTRICT	FUND TRANSFERS FY 86 AUDITED	FUND TRANSFERS PER ADM FY 86 (AUD)	PUPIL ACITIVITIES FY 86 AUDITED	PUPIL ACTIVS PER ADM FY 86 (AUD)	TUITION OR OTHER FY 86 AUDITED	TOTAL EXPENDIYURES FY 86 (AUD)	TOTAL EXPENDITURES PER ADM FY 86 (AUD)
ADAK	\$52,183	\$87	\$0	\$0	\$0	\$4,543,806	\$7,758
ANNETTE ISLAND	\$282,367	\$715	\$215,000	\$544	\$0	\$3,354,756	\$8,535
BRISTOL BAY	\$320,592	\$1,477	\$79,593	\$367	\$0	\$2,857,727	\$13,879
CORDOVA	\$69,151	\$175	\$55,877	\$141	\$0	\$2,931,082	\$7,524
CRAIG	\$8,287	\$44	\$63,487	\$338	\$0	\$1,519,013	\$8,080
DELTA GREELY	\$87,533	\$88	\$192,777	\$193	\$0	\$6,806,584	\$7,280
DILLINGHAM	(\$107,912)	(\$252)	\$145,152	\$338	\$5,200	\$4,329,473	\$10,450
GALENA	\$55,358	\$374	\$68,036	\$460	\$0	\$2,211,731	\$15,146
HAINES	\$4,475	\$13	\$78,278	\$230	\$0	\$3,187,346	\$9,904
HOONAH	\$83,645	\$368	\$55,740	\$246	\$0	\$1,861,808	\$8,245
HYDABURG	\$13,224	\$136	\$24,278	\$250	\$0	\$928,058	\$9,568
KAKE	\$44,659	\$209	\$0	\$0	\$0	\$2,239,354	\$10,607
KASHUNAMUT	\$43,348	\$285	\$26,432	\$174	\$0	\$1,775,007	\$11,678
KETCHIKAN	\$145,174	\$60	\$265,365	\$109	\$13,841	\$13,413,076	\$5,675
KING COVE	\$28,667	\$228	\$55,435	\$440	\$0	\$1,421,708	\$11,578
KLAWOCK	\$482,024	\$3,070	\$98,248	\$626	\$0	\$2,045,240	\$13,027
NENANA	\$22,031	\$197	\$23,393	\$209	\$0	\$2,628,874	\$24,361
NOME	\$125,480	\$154	\$130,288	\$160	\$0	\$8,774,573	\$8,490
PELICAN	\$30,950	\$645	\$20,029	\$417	\$0	\$668,003	\$13,917
PETERSBURG	\$19,670	\$36	\$72,237	\$133	\$0	\$3,259,149	\$6,211
PRIBILOF	\$121,101	\$725	\$57,135	\$342	\$0	\$2,025,772	\$12,130
SAND POINT	\$0	\$0	\$49,679	\$448	\$0	\$1,057,788	\$9,655
SITKA	\$122,620	\$77	\$134,636	\$84	\$0	\$9,443,563	\$8,159
SKAGWAY	\$608	\$5	\$54,343	\$435	\$0	\$928,521	\$7,426
ST. MARY'S	\$78,790	\$710	\$0	\$0	\$0	\$1,905,884	\$17,170
TANANA	\$11,229	\$158	\$47,902	\$675	\$0	\$1,265,093	\$18,014
UNALASKA	\$32,320	\$236	\$76,449	\$558	\$0	\$1,777,793	\$13,889
VALDEZ	\$192,766	\$250	\$176,137	\$228	\$0	\$7,848,460	\$10,603
WRANGELL	\$1,157	\$3	\$63,039	\$139	\$0	\$2,530,272	\$5,693
YAKUTAT	\$26,259	\$165	\$68,962	\$434	\$0	\$1,525,935	\$9,876
ALASKA GATEWAY	\$0	\$0	\$103,225	\$200	\$0	\$5,075,320	\$10,484
ALEUTIAN REGION	\$24,223	\$269	\$0	\$0	\$0	\$2,023,182	\$22,480
BERING STRAIT	\$510,954	\$420	\$280,977	\$231	\$0	\$18,952,617	\$13,972
CHATHAM	\$360,603	\$1,178	\$43,098	\$141	\$0	\$3,156,807	\$10,331
CHUGACH	\$248,572	\$2,143	\$5,000	\$43	\$8,072	\$1,682,311	\$14,503
COPPER RIVER	\$39,994	\$71	\$33,500	\$59	\$0	\$4,671,544	\$9,029
FAIRBANKS	\$111,542	\$9	\$0	\$0	(\$49,785)	\$78,063,588	\$6,286
IDITAROD	\$260,068	\$669	\$0	\$0	\$0	\$6,452,583	\$16,674
JUNEAU	\$46,614	\$10	\$97,800	\$21	\$0	\$25,977,882	\$5,850

FY 86 EXPENDITURE ANALYSIS

KENAI	\$625,922	\$77	\$1,413,974	\$174	\$0	\$53,348,938	\$6,937
KODIAK	\$52,805	\$23	\$301,985	\$134	\$0	\$15,165,150	\$6,917
KUSPUK	\$167,010	\$479	\$109,980	\$315	\$0	\$6,763,259	\$19,613
LAKE & PENNINSULA	\$319,351	\$847	\$71,920	\$191	\$0	\$6,230,218	\$16,689
LOWER KUSKOKWIM	\$652,386	\$253	\$490,391	\$190	\$0	\$29,666,602	\$11,589
LOWER YUKON	\$2,241,181	\$1,724	\$233,816	\$180	\$0	\$16,352,231	\$12,579
MAT-SU	\$0	\$0	\$351,430	\$40	\$15,200	\$46,050,611	\$5,837
NORTH SLOPE	\$972,024	\$890	\$999,329	\$915	\$0	\$27,783,923	\$25,868
NORTHWEST ARCTIC	\$321,550	\$217	\$156,144	\$105	\$0	\$17,198,882	\$11,605
RAILBELT	\$114,784	\$321	\$0	\$0	\$0	\$3,828,208	\$10,744
SOUTHEAST ISLAND	\$0	\$0	\$0	\$0	\$341,266	\$5,878,014	\$11,456
SOUTHWEST REGION	\$462,805	\$972	\$230,153	\$484	\$10,254	\$8,383,864	\$17,778
YUKON FLATS	\$168,105	\$456	\$0	\$0	\$0	\$5,947,933	\$16,229
YUKON-KOYUKUK	\$68,154	\$119	\$0	\$0	\$0	\$8,515,074	\$14,952
YUPIIT	\$194,057	\$688	\$0	\$0	\$0	\$3,030,295	\$10,746
ANCHORAGE	(\$5,293,787)	(\$132)	\$985,218	\$25	\$0	\$205,198,505	\$5,400
FY 86							
TOTAL (ALL)	\$5,066,675	\$50	\$8,305,867	\$81	\$344,048	\$702,041,398	\$6,872
TOTAL (SMALL)	\$2,397,756	\$194	\$2,397,927	\$194	\$19,041	\$99,063,257	\$8,026
TOTAL (OTHER)	\$7,962,706	\$160	\$4,922,722	\$99	\$325,007	\$397,779,636	\$7,988
TOTAL (ANC)	(\$5,293,787)	(\$132)	\$985,218	\$25	\$0	\$205,198,505	\$5,127

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ANALYSIS OF FISCAL CAPACITY

SCHOOL DISTRICT	ADM AS OF 10/23/87	LOCAL ADM AS % OF STATE ADM	FULL AND TRUE VALUE ASSESSED PROPERTY	ASSESSED VALUE PER ADM	LOCAL WEALTH AS % OF STATE WEAL	CITY/BOROUGH APPROPRIATION/FY88
ANCHORAGE	38,734.4	38.30%	\$19,343,356,800	\$499,384	37.90%	\$60,532,265
BRISTOL BAY	245.4	0.24%	\$101,541,000	\$413,778	0.20%	\$57,649
CORDOVA	429.0	0.42%	\$123,982,300	\$289,003	0.24%	\$495,929
CRAIG	213.0	0.21%	\$37,304,700	\$175,139	0.07%	\$53,875
DILLINGHAM	463.3	0.46%	\$107,515,700	\$232,065	0.21%	\$190,000
FAIRBANKS	13,195.0	13.05%	\$4,726,913,900	\$358,235	9.26%	\$24,000,000
GALENA	151.2	0.15%	\$20,106,900	\$132,982	0.04%	\$25,000
HAINES	365.6	0.36%	\$97,621,600	\$267,018	0.19%	\$554,000
HOONAH	239.6	0.24%	\$29,237,500	\$122,026	0.06%	\$50,000
HYDABURG	109.4	0.11%	\$13,417,800	\$122,649	0.03%	\$51,471
JUNEAU	4,493.0	4.44%	\$1,688,992,300	\$375,916	3.31%	\$9,281,000
KAKE	180.0	0.18%	\$12,188,400	\$67,713	0.02%	\$1,000
KENAI	8,003.3	7.91%	\$3,905,341,700	\$487,966	7.65%	\$13,372,780
KETCHIKAN	2,531.2	2.50%	\$904,384,100	\$357,295	1.77%	\$5,397,783
KING COVE	134.7	0.13%	\$24,391,400	\$181,079	0.05%	\$33,449
KLAWOCK	170.1	0.17%	\$5,841,100	\$34,339	0.01%	\$17,728
KODIAK	2,284.8	2.26%	\$552,447,400	\$241,792	1.08%	\$2,000,000
MAT-SU	8,605.8	8.51%	\$2,716,755,900	\$315,689	5.32%	\$13,953,891
NENANA	201.3	0.20%	\$18,090,500	\$89,913	0.04%	\$43,731
NOME	724.9	0.72%	\$151,635,000	\$209,181	0.30%	\$300,000
NORTH SLOPE	1,251.5	1.24%	\$13,570,786,300	\$10,843,617	26.58%	\$15,822,083
NORTHWEST ARCTIC	1,540.0	1.52%	\$235,045,250	\$152,627	0.46%	\$250,091
PELICAN	49.4	0.05%	\$14,987,400	\$303,389	0.03%	\$21,000
PETERSBURG	630.0	0.62%	\$135,355,400	\$214,850	0.27%	\$654,000
SAND POINT	139.5	0.14%	\$74,641,100	\$535,062	0.15%	\$50,000
SITKA	1,616.8	1.60%	\$441,175,000	\$272,869	0.86%	\$2,978,379
SKAGWAY	141.5	0.14%	\$59,036,600	\$417,220	0.12%	\$118,073
ST. MARY'S	112.4	0.11%	\$4,451,200	\$39,601	0.01%	\$17,805
TANANA	85.0	0.08%	\$11,755,200	\$138,296	0.02%	\$0
UNALASKA	153.2	0.15%	\$95,564,500	\$623,789	0.19%	\$191,129
VALDEZ	693.3	0.69%	\$1,693,326,700	\$2,442,416	3.32%	\$3,413,388
WRANGELL	507.0	0.50%	\$108,670,500	\$214,340	0.21%	\$538,000
YAKUTAT	133.8	0.13%	\$18,136,700	\$135,551	0.04%	\$30,000
TOTAL	88,528.4	87.53%	\$51,044,006,850	\$576,583	100.00%	\$154,495,552

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ANALYSIS OF FISCAL CAPACITY

SCHOOL DISTRICT	ONE MILL GENERATION	ONE MILL GENERATIO PER ADM	MILL EQUIVALENT TO GENERATE AVERAGE APPROP.	APPROPRIATION IN MILL EQUIVALENCY	APPROPRIATION PER ADM	LOCAL APPROP: STATE AVERAGE (PER ADM)	LOCAL EFFORT: STATE AV. EFFORT
ANCHORAGE	\$19,343,357	\$499	3.49	3.13	\$1,562.75	0.90	1.03
BRISTOL BAY	\$101,541	\$414	4.22	0.57	\$234.92	0.13	0.19
CORDOVA	\$123,982	\$289	6.04	4.00	\$1,156.01	0.66	1.32
CRAIG	\$37,305	\$175	9.96	1.44	\$252.93	0.14	0.48
DILLINGHAM	\$107,516	\$232	7.52	1.77	\$410.10	0.23	0.58
FAIRBANKS	\$4,726,914	\$358	4.87	5.08	\$1,818.87	1.04	1.68
GALENA	\$20,107	\$133	13.12	1.24	\$165.34	0.09	0.41
HAINES	\$97,622	\$267	6.54	5.67	\$1,515.32	0.87	1.87
HOONAH	\$29,238	\$122	14.30	1.71	\$208.68	0.12	0.57
HYDABURG	\$13,418	\$123	14.23	3.84	\$470.48	0.27	1.27
JUNEAU	\$1,688,992	\$376	4.64	5.49	\$2,065.66	1.18	1.82
KAKE	\$12,188	\$68	25.77	0.08	\$5.56	0.00	0.03
KENAI	\$3,905,342	\$488	3.58	3.42	\$1,670.91	0.96	1.13
KETCHIKAN	\$904,384	\$357	4.88	5.97	\$2,132.50	1.22	1.97
KING COVE	\$24,391	\$181	9.64	1.37	\$248.32	0.14	0.45
KLAWOCK	\$5,841	\$34	50.82	3.04	\$104.22	0.06	1.00
KODIAK	\$552,447	\$242	7.22	3.62	\$875.35	0.50	1.20
MAT-SU	\$2,716,756	\$316	5.53	5.14	\$1,621.45	0.93	1.70
NENANA	\$18,100	\$90	19.41	2.42	\$217.24	0.12	0.80
NOME	\$151,635	\$209	8.34	1.98	\$413.85	0.24	0.65
NORTH SLOPE	\$13,570,706	\$10844	0.16	1.17	\$12,642.50	7.24	0.39
NORTHWEST ARCTIC	\$235,045	\$153	11.43	1.06	\$162.40	0.09	0.35
PELICAN	\$14,987	\$303	5.75	1.40	\$425.10	0.24	0.46
PETERSBURG	\$135,355	\$215	0.12	4.83	\$1,038.10	0.59	1.60
SAN'D POINT	\$74,641	\$535	3.26	0.67	\$358.42	0.21	0.22
SITKA	\$441,175	\$273	6.40	6.75	\$1,842.14	1.06	2.23
SKAGWAY	\$59,037	\$417	4.18	2.00	\$834.44	0.48	0.66
ST. MARY'S	\$4,451	\$40	44.07	4.00	\$158.41	0.09	1.32
TANANA	\$11,755	\$138	12.62	0.00	\$0.00	0.00	0.00
UNALASKA	\$95,565	\$624	2.80	2.00	\$1,247.58	0.71	0.66
VALDEZ	\$1,693,327	\$2442	0.71	2.02	\$4,923.39	2.82	0.67
WRANGELL	\$108,671	\$214	8.14	4.95	\$1,061.25	0.61	1.64
YAKUTAT	\$18,137	\$136	12.87	1.65	\$224.22	0.13	0.55
TOTAL	\$51,044,007	\$577	3.03	3.03	\$1,745.15	100.0%	1.00

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ANALYSIS OF FISCAL CAPACITY

SCHOOL DISTRICT	IN-KIND APPROPRIATION	IN-KIND APPROPRIATION IN MILL EQUIV	IN-KIND APPROPRIATI PER ADM	TOTAL LOCAL APPROPRIATION TAX + IN-KIND	TOTAL LOCAL APPROP MILL EQUIV	TOTAL LOCAL APPROPRIATION PER ADM
ANCHORAGE	\$0	0.00	\$0	\$60,532,265	3.13	\$1,563
BRISTOL BAY	\$145,433	1.43	\$593	\$203,082	2.00	\$828
CORDOVA	\$7,000	0.06	\$16	\$502,929	4.06	\$1,172
CRAIG	\$10,735	0.29	\$50	\$64,610	1.73	\$303
DILLINGHAM	\$0	0.00	\$0	\$190,000	1.77	\$410
FAIRBANKS	\$0	0.00	\$0	\$24,000,000	5.08	\$1,819
GALENA	\$40,000	1.89	\$265	\$65,000	3.23	\$430
HAINES	\$0	0.00	\$0	\$554,000	5.67	\$1,515
HOONAH	\$15,000	0.51	\$63	\$65,000	2.22	\$271
H. DABURG	\$1,200	0.09	\$11	\$52,671	3.93	\$481
JUNEAU	\$0	0.00	\$0	\$9,281,000	5.49	\$2,066
KAKE	\$59,549	4.89	\$331	\$60,549	4.97	\$336
KENAI	\$6,069,933	1.55	\$758	\$19,442,713	4.98	\$2,429
KETCHIKAN	\$270,000	0.30	\$107	\$5,667,783	6.27	\$2,239
KING COVE	\$0	0.00	\$0	\$33,449	1.37	\$248
KLAWOCK	\$16,200	2.77	\$95	\$33,928	5.81	\$199
KODIAK	\$0	0.00	\$0	\$2,000,000	3.62	\$875
MAT-SU	\$0	0.00	\$0	\$13,953,891	5.14	\$1,621
NENANA	\$0	0.00	\$0	\$43,731	2.42	\$217
NOME	\$0	0.00	\$0	\$300,000	1.98	\$414
NORTH SLOPE	\$0	0.00	\$0	\$15,822,083	1.17	\$12,642
NORTHWEST ARCTIC	\$0	0.00	\$0	\$250,091	1.06	\$162
PELICAN	\$1,975	0.13	\$40	\$22,975	1.53	\$465
PETERSBURG	\$0	0.00	\$0	\$654,000	4.83	\$1,038
SAND POINT	\$99,282	1.33	\$712	\$149,282	2.00	\$1,070
SITKA	\$0	0.00	\$0	\$2,978,379	6.75	\$1,842
SKAGWAY	\$0	0.00	\$0	\$118,073	2.00	\$834
ST. MARY'S	\$0	0.00	\$0	\$17,805	4.00	\$158
TANANA	\$4,000	0.34	\$47	\$4,000	0.34	\$47
UNALASKA	\$0	0.00	\$0	\$191,129	2.00	\$1,248
VALDEZ	\$0	0.00	\$0	\$3,413,388	2.02	\$4,923
WRANGELL	\$24,310	0.22	\$48	\$562,363	5.17	\$1,109
YAKUTAT	\$0	0.00	\$0	\$30,000	1.65	\$224
TOTAL	\$6,764,617	0.48	\$95	\$161,260,169	3.31	\$1,370

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ANALYSIS OF FISCAL CAPACITY

SCHOOL DISTRICT	ADM AS OF 10/23/87	LOCAL ADM AS % OF STATE ADM	FULL AND TRUE VALUE ASSESSED PROPERTY	ASSESSED VALUE PER ADM	LOCAL WEALTH AS % OF STATE WEALTH	CITY/BOROUGH APPROPRIATION/FY88
SITKA	1,616.0	1.60%	\$441,175,000	\$272,869	0.86%	\$2,978,379
KETCHIKAN	2,531.2	2.50%	\$904,384,100	\$357,295	1.77%	\$5,397,783
KLAWOCK	170.1	0.17%	\$5,841,100	\$34,339	0.01%	\$17,728
HAINES	365.6	0.36%	\$97,621,600	\$267,018	0.19%	\$554,000
JUNEAU	4,493.0	4.44%	\$1,688,992,300	\$375,916	3.31%	\$9,281,000
WRANGELL	507.0	0.50%	\$108,670,500	\$214,340	0.21%	\$538,053
MAT-SU	8,605.8	8.51%	\$2,716,755,900	\$315,669	5.32%	\$13,953,891
FAIRBANKS	13,195.0	13.05%	\$4,726,913,900	\$358,235	9.26%	\$24,070,000
KENAI	8,003.3	7.91%	\$3,905,341,700	\$487,966	7.65%	\$13,372,780
KAKE	180.0	0.18%	\$12,182,400	\$67,713	0.02%	\$1,000
PETERSBURG	630.0	0.62%	\$135,355,400	\$214,850	0.27%	\$654,000
CORDOVA	429.0	0.42%	\$123,982,300	\$289,003	0.24%	\$495,929
ST. MARY'S	112.4	0.11%	\$4,451,200	\$39,601	0.01%	\$17,805
HYDABURG	101.4	0.11%	\$13,417,800	\$122,649	0.03%	\$51,471
KODIAK	2,284.8	2.26%	\$552,447,400	\$241,792	1.08%	\$2,000,000
GALENA	151.2	0.15%	\$20,106,900	\$132,982	0.04%	\$25,000
ANCHORAGE	38,734.4	38.30%	\$19,343,356,900	\$499,384	37.90%	\$60,532,265
NENANA	201.3	0.20%	\$18,099,500	\$89,913	0.04%	\$43,731
HOONAH	239.6	0.24%	\$29,237,500	\$122,026	0.06%	\$50,000
VALDEZ	693.3	0.69%	\$1,693,326,700	\$2,442,416	3.32%	\$3,413,388
UNALASKA	153.2	0.15%	\$95,564,500	\$623,789	0.19%	\$191,129
BRISTOL BAY	245.4	0.24%	\$101,541,000	\$413,770	0.20%	\$57,649
SAND POINT	139.5	0.14%	\$74,641,100	\$535,062	0.15%	\$50,000
SKAGWAY	141.5	0.14%	\$59,036,600	\$417,220	0.12%	\$118,073
NOME	724.9	0.72%	\$151,635,000	\$209,181	0.30%	\$300,000
DILLINGHAM	463.3	0.46%	\$107,515,700	\$232,065	0.21%	\$190,000
CRAIG	213.0	0.21%	\$37,304,700	\$175,139	0.07%	\$53,875
YAKUTAT	133.0	0.13%	\$18,136,700	\$135,551	0.04%	\$30,000
PELICAN	49.4	0.05%	\$14,987,400	\$303,389	0.03%	\$21,000
KING COVE	134.7	0.13%	\$24,391,400	\$181,079	0.05%	\$33,449
NORTH SLOPE	1,251.5	1.24%	\$13,570,786,300	\$10,843,617	26.59%	\$15,822,083
NORTHWEST ARCTIC	1,540.0	1.52%	\$235,045,250	\$152,627	0.46%	\$250,091
TANANA	85.0	0.08%	\$11,755,200	\$138,296	0.02%	\$0
TOTAL	88,528.4	87.53%	\$51,044,006,850	\$576,583	100.00%	\$154,495,552

ANALYSIS OF FISCAL CAPACITY

SCHOOL DISTRICT	ONE MILL GENERATION	ONE MILL GENERATIO PER ADM	MILL EQUIVALENT TO GENERATE AVERAGE APPROP.	APPROPRIATION IN MILL EQUIVALENCY	APPROPRIATION PER ADM	LOCAL APPROP: STATE AVERAGE (PER ADM)	LOCAL EFFORT: STATE AV. EFFORT
SITKA	\$441,175	\$273	6.40	6.75	\$1,842.14	1.06	2.23
KETCHIKAN	\$904,384	\$357	4.88	5.97	\$2,132.50	1.22	1.97
KLAWOCK	\$5,841	\$34	50.82	3.04	\$104.22	0.06	1.00
HAINES	\$97,622	\$267	6.54	5.67	\$1,515.32	0.87	1.87
JUNEAU	\$1,688,992	\$376	4.64	5.49	\$2,065.66	1.18	1.82
WRANGELL	\$108,671	\$214	8.14	4.95	\$1,061.25	0.61	1.64
MAT-SU	\$2,716,756	\$316	5.53	5.14	\$1,621.45	0.93	1.70
FAIRBANKS	\$4,726,914	\$358	4.87	5.08	\$1,818.87	1.04	1.68
KENAI	\$3,905,342	\$488	3.58	3.42	\$1,670.91	0.96	1.13
KAKE	\$12,188	\$68	25.77	0.08	\$5.56	0.00	0.03
PETERSBURG	\$135,355	\$215	8.12	4.83	\$1,038.10	0.59	1.60
CORDOVA	\$123,982	\$289	6.04	4.00	\$1,156.01	0.66	1.32
ST. MARY'S	\$4,451	\$40	44.07	4.00	\$158.41	0.09	1.32
HYDABURG	\$13,418	\$123	14.23	3.84	\$470.48	0.27	1.27
KODIAK	\$552,447	\$242	7.22	3.62	\$875.35	0.50	1.20
GALENA	\$20,107	\$133	13.12	1.24	\$165.34	0.09	0.41
ANCHORAGE	\$19,343,357	\$499	3.49	3.13	\$1,562.75	0.90	1.03
NENANA	\$19,100	\$90	19.41	2.42	\$217.24	0.12	0.80
HOONAH	\$29,238	\$122	14.30	1.71	\$208.68	0.12	0.57
VALDEZ	\$1,693,327	\$2442	0.71	2.02	\$4,923.39	2.82	0.67
UNALASKA	\$95,565	\$624	2.80	2.00	\$1,247.58	0.71	0.56
BRISTOL BAY	\$101,541	\$414	4.22	0.57	\$234.92	0.13	0.19
SAND POINT	\$74,641	\$535	3.26	0.67	\$358.42	0.21	0.22
SKAGWAY	\$59,037	\$417	4.18	2.00	\$834.44	0.48	0.66
NOME	\$151,635	\$209	8.34	1.98	\$413.85	0.24	0.65
DILLINGHAM	\$107,516	\$232	7.52	1.77	\$410.10	0.23	0.58
CRAIG	\$37,305	\$175	9.96	1.44	\$252.93	0.14	0.48
YAKUTAT	\$18,137	\$136	12.87	1.65	\$224.22	0.13	0.55
PELICAN	\$14,987	\$303	5.75	1.40	\$425.10	0.24	0.46
KING COVE	\$24,391	\$181	9.64	1.37	\$248.32	0.14	0.45
NORTH SLOPE	\$13,570,786	\$10844	0.16	1.17	\$12,642.50	7.24	0.39
NORTHWEST ARCTIC	\$235,045	\$153	11.43	1.06	\$162.40	0.09	0.35
TANANA	\$11,755	\$138	12.62	0.00	\$0.00	0.00	0.00
TOTAL	\$51,044,007	\$577	3.03	3.03	\$1,745.15	100.0%	1.00

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ANALYSIS OF FISCAL CAPACITY

SCHOOL DISTRICT	IN-KIND APPROPRIATION	IN-KIND APPROPRIATION IN MILL EQUIV	IN-KIND APPROPRIATION PER ADM	TOTAL LOCAL APPROPRIATION TAX + IN-KIND	TOTAL LOCAL APPROP MILL EQUIV	TOTAL LOCAL APPROPRIATION PER ADM
SITKA	\$0	0.00	\$0	\$2,978,379	6.75	\$1,842
KETCHIKAN	\$270,000	0.30	\$107	\$5,667,783	6.27	\$2,239
KLAWOCK	\$16,200	2.77	\$95	\$33,928	5.81	\$199
HAINES	\$0	0.00	\$0	\$554,000	5.67	\$1,515
JUNEAU	\$0	0.00	\$0	\$9,281,000	5.49	\$2,066
WRANGELL	\$24,310	0.22	\$48	\$562,363	5.17	\$1,109
MAT-SU	\$0	0.00	\$0	\$13,953,891	5.14	\$1,621
FAIRBANKS	\$0	0.00	\$0	\$24,000,000	5.08	\$1,819
KENAI	\$6,069,933	1.55	\$758	\$19,442,713	4.98	\$2,429
KAKE	\$59,549	4.89	\$331	\$60,549	4.77	\$336
PETERSBURG	\$0	0.00	\$0	\$654,000	4.83	\$1,038
CORDOVA	\$7,000	0.06	\$16	\$502,929	4.06	\$1,172
ST. MARY'S	\$0	0.00	\$0	\$17,805	4.00	\$158
HYDABURG	\$1,200	0.09	\$11	\$52,671	3.93	\$481
KODIAK	\$0	0.00	\$0	\$2,000,000	3.62	\$875
GALENA	\$40,000	1.99	\$265	\$65,000	3.23	\$430
ANCHORAGE	\$0	0.00	\$0	\$60,532,265	3.13	\$1,563
NENANA	\$0	0.00	\$0	\$43,731	2.42	\$217
HOONAH	\$15,000	0.51	\$63	\$65,000	2.22	\$271
VALDEZ	\$0	0.00	\$0	\$3,413,388	2.02	\$4,923
UNALASKA	\$0	0.00	\$0	\$191,129	2.00	\$1,248
BRISTOL BAY	\$145,433	1.43	\$593	\$203,082	2.00	\$828
SAND POINT	\$99,282	1.33	\$712	\$149,282	2.00	\$1,070
SKAGWAY	\$0	0.00	\$0	\$118,073	2.00	\$834
NOME	\$0	0.00	\$0	\$300,000	1.98	\$414
DILLINGHAM	\$0	0.00	\$0	\$190,000	1.77	\$410
CRAIG	\$10,735	0.29	\$50	\$64,610	1.73	\$303
YAKUTAT	\$0	0.00	\$0	\$30,000	1.65	\$224
PELICAN	\$1,975	0.13	\$40	\$22,975	1.53	\$465
KING COVE	\$0	0.00	\$0	\$33,449	1.37	\$248
NORTH SLOPE	\$0	0.00	\$0	\$15,822,083	1.17	\$12,642
NORTHWEST ARCTIC	\$0	0.00	\$0	\$250,091	1.06	\$162
TANANA	\$4,000	0.34	\$47	\$4,000	0.34	\$47
TOTAL	\$6,764,617	0.48	\$95	\$161,260,169	3.31	\$1,370

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SOURCE: CRA AND DOE SORTED BY TOAL LOCAL APPROPRIATION IN MILL EQUIVALENCY

**PART 3**

**DISTRICT SURVEY REPORT**

## Background

Since the implementation of the new state foundation funding formula in FY 1988 small, single or two-community districts have been experiencing increased problems in school funding. In the spring of 1988 seventeen small school districts formed a consortium to take a look at the problem, to try to identify the magnitude and causes of the problems they were experiencing, and pose remedies for the problem. The consortium contracted with the South East Regional Resource Center to gather and analyze data and investigate alternative solutions. A part of the research conducted by SERRC involved conducting a survey of small school districts to obtain information about the impact of the current foundation formula. The results of that survey are summarized in this report.

## The Questionnaire

Survey questionnaires were mailed to the superintendents of the 30 Alaska school districts with one or two funding communities and 2500 or less total enrollment. The questionnaires were mailed in the first week of September. The district offices were called by steering committee members and encouraged to complete and return the instrument in a timely manner. By October 15, 1988, twenty one questionnaires (70%) were returned and these questionnaires are included in the analysis.

The survey questionnaire included questions about the status and FY 86-FY89 changes in:

- instructional program;
- classroom support;
- instructional and pupil support;
- district administration;
- operation and maintenance of plant;
- school operating subsidies to other programs;
- and revenues.

The questionnaire asked for information about the following:

- accreditation;
- cost of meeting State and federal regulations;
- student post secondary employment success;

In addition provided space for respondents' comments as follows:

positive impacts of the 1987 foundation program;  
negative impacts of the 1987 foundation program;  
most significant revenue problems in the coming five years;  
expenditures that will increase most in the next five years;  
and the most significant educational problems faced in the next five years.

## Results

### FY 86 - FY 89 Status and Change Items

School districts were asked to provide status information for fiscal years FY 86 to FY 89 as follows:

- 1 Not offered
- 2 Planned, but postponed
- 3 Offered at a reduced level (e.g., every other year)
- 4 Offered at the present time
- 5 Exemplary program

The following summarizes the status and change responses provided by the 21 school districts returning the questionnaire.

### Instructional Program

#### Elementary School

Decreases in the quality of program elements (average ratings) were reported in a number of areas of the elementary program. These included the following.

<u>Area</u>	<u>FY 86 Status</u>	<u>FY 89 Status</u>
Art	1.88	1.61
Music	3.18	2.83
P.E.	3.53	3.44
Heath	2.63	2.53
Foreign Language	1.59	1.56
Native Language	2.63	2.59

An increase was shown in a single area, computer studies. The average status ratings for computer studies increased from 2.71 to 3.29 during this same period of time.

Junior High School

Decreases in the quality of program elements (average ratings) were reported in a number of areas of the junior high school program. These included the following.

<u>Area</u>	<u>FY 86 Status</u>	<u>FY 89 Status</u>
Art	2.89	1.69
Music	3.61	3.25
Foreign Language	1.63	1.56
Native Lang/Culture	2.50	2.28
Home Economics	3.11	2.90
Industrial Arts	3.44	3.25

Increases in the quality of programs were reported in the following areas.

<u>Area</u>	<u>FY 86 Status</u>	<u>FY 89 Status</u>
P. E.	3.89	3.95
Health	3.06	3.47
Computer Studies	2.33	2.60
Business Educ	1.83	1.85

High School

Program quality at the high school level received the following average ratings.

<u>Area</u>	<u>FY 86 Status</u>	<u>FY 89 Status</u>
Business Ed	3.41	3.49
Home Economics	3.17	3.00
Foreign Languages	2.38	2.70
Language Arts	3.07	3.18
Mathematics	2.99	3.10
Industrial Arts	2.75	2.87
Music/Art	2.13	2.02
Science	2.62	2.56
Social Studies	2.18	2.35

## Classroom Program Support

### Elementary

	FY 86	FY 89
Instructional Supplies/Materials	3.90	3.40
Textbooks	4.00	3.65
Pupil Supplies	4.05	3.40
Instructional Equipment	3.95	3.30

### Junior High

	FY 86	FY 89
Instructional Supplies/Materials	3.85	3.40
Textbooks	3.90	3.55
Pupil Supplies	3.95	3.35
Instructional Equipment	3.95	3.20

### High School

	FY 86	FY 89
Instructional Supplies/Materials	4.05	3.37
Textbooks	4.05	3.60
Pupil Supplies	4.00	3.50
Instructional Equipment	4.00	3.25
Lab Supplies	3.60	3.30

### Other

	FY 86	FY 89
<i>Bilingual/Bicultural</i>		
Instructional Aides	3.07	2.47
Materials	3.44	3.31
Equipment	3.38	3.31

### *High School Correspondence Study*

Instructional Materials	3.00	2.70
Pupil Supplies/Materials	2.90	2.70
Equipment	2.90	2.60
Travel	2.60	2.11

### *Special Education*

Instructional Aides	3.80	3.25
Professional/Technical Services	4.05	3.65
Materials	4.15	3.75
Equipment	4.10	3.70

*Vocational Education*

Instructional Aides	2.60	2.65
Materials	3.70	3.45
Supplies	3.85	3.35
Repair	3.75	3.40
Tools	3.95	3.55
Equipment	3.55	3.45

Instructional and Pupil Support

	FY 86		FY 89	
	Elementary	Secondary	Elementary	Secondary
Counseling Services	3.00	3.50	2.85	3.40
Health Services	3.00	2.84	2.63	2.70
Attendance Services	3.05	3.15	2.95	3.05
Assessment	3.90	3.30	3.80	3.40
Librarians	3.95	3.80	3.30	3.25
Library Aides	3.10	3.20	3.20	3.30
Library Materials	3.85	----	3.30	----
Videotape/Software	3.80	3.63	3.50	3.21
Remedial Reading	3.30	----	3.10	----
Remedial Lang Arts	3.37	----	3.05	----
Remedial Math	3.32	----	2.89	----
Curriculum Services	3.47	----	3.13	----
Development	3.32	3.33	2.95	3.11
Alignment	2.95	3.25	2.89	2.93
In-Service	2.89	3.28	2.84	2.78
Evaluation	3.26	3.17	2.95	2.82
Principals	----	3.85	----	3.65
Vice Principals	----	2.00	----	2.06
Activities Dir	----	3.50	----	3.28
Secretaries	----	4.05	----	3.95
Clerks	----	3.00	----	3.17
Office Aides	----	3.06	----	2.81
Dues and Memberships	----	4.10	----	3.70

District Administration Services

	FY 86	FY 89
Board Salaries	2.69	2.53
Board Travel	3.95	3.40
Board Per Diem	3.90	3.75
Board Dues/Memberships	4.15	4.05
Board Insurance	3.84	3.58
Management Assistance	3.58	3.11
Personnel	3.50	3.35
Planning/Research/Evaluation	2.88	2.63
Fiscal Services	4.00	3.89
Personnel Services	3.33	3.17
Legal Services	4.11	4.11
Auditing Services	4.32	4.32
Information Services	3.35	3.06
Staff Services	3.44	3.13
Data Processing	3.65	3.71
Statistical Services	2.94	3.00

Operation and Maintenance of Plant

	FY 86	FY 89
Maintenance	3.80	3.27
O&M Personnel	3.90	3.35
Summer Projects	3.70	3.10
School Year Projects	3.68	3.00
Professional/Technical Services	3.68	3.32
Custodial Services	4.12	3.47
Custodial Personnel	3.88	3.12
Insurance: Property	4.05	3.95

School Operating Subsidies to Other Programs

	FY 86	FY 89
Pupil Activity Programs		
Staffing	3.80	3.35
Travel	3.75	3.00
Equipment	3.90	3.15
Food Services		
Type A Lunch	3.15	3.61
Breakfast Program	1.79	1.93
Milk Subsidy	2.43	2.43
Community Schools	4.00	2.56

## General Survey Items

In addition to the status and change items on the survey, there were a number of items of a more general nature. The responses to these items are summarized in the following.

### Accreditation

Districts were asked about the accreditation status of their elementary, junior high, and high school programs. The results were as follows.

	Yes	No	Probation	Accredited but out of compliance
Elementary	9	9	1	1
Junior High	12	4	1	2
High School	16	2	1	2

### Administrative Costs for Compliance

Districts were asked about the costs of compliance with various State and federal program regulations. The following average annual dollar costs were determined.

1. State requirements for plans of service (voc. ed., bilingual, gifted and talented, etc.). \$10,268
2. Audit costs to meet State's single audit requirements - over and above normal audit costs. \$5,032
3. Preparation of applications for State financial assistance (CIP, budget, community schools, pupil transportation). \$7,118

- |  |          |
|--|----------|
| 4. Preparing, administering, and reporting for federal programs (Ch. I, Migrant Ed., etc., over and above indirect cost recovery). | \$12,969 |
| 5. Implementing State requirements for inservicing (sex equity, child abuse and neglect).  | \$4,334  |

### **Status of Recent Graduates**

School districts were asked about the post secondary/employment success of their recent graduates. The following summarizes their responses.

1. 29% do a formal follow-up survey, the others provided information based upon informal data or knowledge of what the graduates are doing.
2. On average 35% of the graduates enter a four-year college or university.
3. On average 28% of the recent graduates completed 1 year of college and are continuing.
4. On average 15% of the graduates have graduated from college or are expected to graduate.
5. On average 16% of the graduates entered a two-year terminal degree or technical program.
6. On average 20% of the graduates have completed a two-year or technical program.
7. On average 7% of the graduates are employed in a skilled occupation.
8. On average 34% of the graduates are employed in an unskilled occupation.
9. On average 8% are self-employed.
10. On average 25% are unemployed.

11. On average 45% are homemakers.

12. On average 1% are incarcerated.

### Dropouts and Alternative Forms of Schooling

The following summarizes the school districts' reported dropout rates and the number of students receiving schooling through means other than public schools.

1. Average drop out rates

1986	3.7%
1987	3.6%
1988	3.9%

2. Mt. Edgecumbe

1986	0.2%
1987	1.0%
1988	1.9%

3. Centralized Correspondence Study

1986	0.9%
1987	0.8%
1988	0.6%

4. Private or denominational schools.

1986	9.1%
1987	7.4%
1988	5.6%

## Local Revenues

City/Borough school districts were asked to rank the following five revenue items in terms of the difficulty they cause to the district. Rankings are from 5=low to 1=high. Average rankings are provided for each item.

1. Municipal tax appropriations 2.1
2. Nature and value of in-kind services 2.4
3. Assigning interest income as part of local effort 2.6
4. Assigning state tuition as part of local effort 2.0
5. Assigning 10% of eligible PL 874 as part of local effort 2.6

## **Open Ended Questions**

School districts were also provided several opportunities for narrative responses to the broader issues addressed by the study. The following summarizes their responses to these open-ended items.

What do you feel are the most positive and negative impact that the 1987 foundation program has had on your district.

### Positive

There were few positive comments. The positive comments that were given were unique to single districts and do not reflect general consensus. The few positive comments that there were included the following (all are included).

Hold harmless.  
No more cash flow problems.  
Cuts made districts more frugal.  
Funding categories better reflect costs.  
Requires greater city contribution.  
Focus on basic needs.  
Our district is getting more money.  
Consistency.  
Early funding.

Community awareness/involvement.  
Efficient use of resources.

### Negative

There were many negative comments. There probably would have been more if respondents had not been limited to five each. Some representative comments included the following.

- Doesn't define basic education and pay for it.  
Large reduction experienced by our district.  
Local 4 mill mandate.  
Disparity between districts.  
Resulted in cutbacks.
- Uncertainty of budget dollars.  
Districts can't control local support.  
Formula discriminates against single-site districts.  
Reduced revenues.  
Reduced curriculum breadth.
- Problems with categorical funding.  
No opportunity for growth, can only maintain.  
Added paperwork for vocational education.  
New requirements added (spec. ed., asbestos, vocational ed, etc.), but no funding provided.  
Unfair geographic differential.  
Less A.P. student choice.  
Increased DOE involvement with decreased program administration knowledge.
- Shift of dollars to urban districts.  
May bankrupt small cities.  
Inability of city to meet financial obligations to schools.  
Elimination of community schools program.  
Cuts in operations and maintenance/ elimination of preventative maintenance.  
Ignores basic administrative costs in small districts.  
REAs favored in terms of escaping reductions.  
Reductions in student activities.  
Cuts in class offerings.  
Not concerned with equality of educational opportunity.  
Drop in morale resulting from reductions and staffing cuts.

List the significant revenue problems you feel your district will face in five years. Think in terms of source (local, state, etc.). Rank in terms of significance with 1=high.

Rank of 1

Lack of real State support.  
PL 874 changes.  
Increased demand of local government for funds.  
Insufficient funding for single site districts.  
Tax base too small.  
Constant funding doesn't take inflation into account.  
Cost of senior tenured teachers.  
Significant new social problems if funding not increased.  
Repair and maintenance funds from State.  
State revenue not sufficient for basic programs.  
Rising personnel costs.  
Staying within disparity limits.

Rank of 2

Supplanting of State funds with federal.  
Level of State revenues.  
Local funding available from city.  
Lack of local funding support, large percentage of local property not taxable.  
Ability to maintain local effort.  
Inflation.  
Competition with local government for local tax dollars.

Rank of 3

Capital projects from the State.  
Numerous comments about the difficulty in raising local revenues.  
Erosion of federal program dollars.  
Loss of PL 874 funding.  
Cash flow and interest income.  
Meeting payroll.

Rank of 4 or 5

Escalating costs.  
Funds for equipment.  
Funds for basic educational services.  
Equality of programs across districts.

Funds required for escalating personnel costs.  
Lack of district housing needed to attract teachers.

List the expenditures that you feel will increase the most in the next five years. Rank from 1=highest increase to 5=lowest increase.

Rank of 1

Labor costs.  
Teacher salaries and benefits.  
Operations and maintenance.

Rank of 2

Supplies.  
Classified salaries and benefits.  
Transportation.  
Utilities costs.  
Health insurance.  
Insurance.  
Teacher benefits.

Rank of 3

Preventive maintenance.  
Student activity travel.  
New buildings/Rent for facilities.  
Increased demand for community special help programs.  
Supplies and books.

Rank 4-5

Special education.  
Equipment replacement.  
Travel.  
Increased responsibility for special programs (suicide, drug/alcohol, parenting, etc.).

List the most significant educational problems you feel your district will face in five years. Rank from 1=highest problem to 5 = lowest problem.

Rank of 1

Staff reductions.

Maintaining program quality with less revenue.

Elimination of pupil support services.

Elimination of curriculum offerings.

Lower expectations for education.

Increased pupil/teacher ratio.

Faculty recruitment/replacement.

Lower quality teachers.

Providing quality special education programs.

Cost of senior tenured teachers.

Competing demands of school/community for use of buildings.

Offering a basic education.

Rank of 2

Depletion of fund balance and additional program cuts.

Lower quality of teaching.

Need for more program cuts.

Need for curriculum improvements.

Limited curriculum.

Funding for facilities.

Asbestos.

Decreased auxiliary services.

Strength of educational programs.

Comprehensive high school (because of space and facilities problems)

Rank of 3

Additional demands from State for accountability, paperwork.

Teacher turnover.

Need for local innovation and initiative.

Instructional materials and equipment.

Up-to-date texts, instructional materials, equipment.

Insufficient administrative support.

Student activities.

Facilities upgrade/replacement.

Rank of 4 or 5

Inservice for teachers, staff.

Loss of community education program.

Attracting good teachers.

Student activities.

Operations and maintenance of plant.

Inability to meet State/federal requirements (e.g., asbestos, AIDs curriculum, etc.).

Insurance costs.

Utilities costs.

Parent/student dissatisfaction.

### Summary

Small districts with one and two funding communities appear to have faced a number of funding problems with the introduction of the current State Foundation Funding Formula in FY 1988. This report summarizes the responses to a questionnaire sent to small districts to assess the reasons for and magnitude of the problems they are facing.