

# FISCAL NOTE

**STATE OF ALASKA**  
**2008 LEGISLATIVE SESSION**

Fiscal Note Number: \_\_\_\_\_  
 Bill Version: \_\_\_\_\_  
 () Publish Date: \_\_\_\_\_

Revision Date/Time (Note if correction): \_\_\_\_\_ Dept. Affected: Education & Early Development  
 Title An Act relating to school funding, the base student RDU K-12 Support  
allocation, district cost factors, and the adjustments for ...." Component Foundation Program  
 Sponsor \_\_\_\_\_  
 Requester \_\_\_\_\_ Component No. 141

**Expenditures/Revenues** (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

| OPERATING EXPENDITURES | FY 2009         | FY 2010         | FY 2011         | FY 2012         | FY 2013         | FY 2014    |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|
| Personal Services      |                 |                 |                 |                 |                 |            |
| Travel                 |                 |                 |                 |                 |                 |            |
| Contractual            |                 |                 |                 |                 |                 |            |
| Supplies               |                 |                 |                 |                 |                 |            |
| Equipment              |                 |                 |                 |                 |                 |            |
| Land & Structures      |                 |                 |                 |                 |                 |            |
| Grants & Claims        | 84,688.0        | 52,876.9        | 54,320.6        | 34,431.1        | 12,207.4        |            |
| Miscellaneous          |                 |                 |                 |                 |                 |            |
| <b>TOTAL OPERATING</b> | <b>84,688.0</b> | <b>52,876.9</b> | <b>54,320.6</b> | <b>34,431.1</b> | <b>12,207.4</b> | <b>0.0</b> |

|                             |  |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|--|
| <b>CAPITAL EXPENDITURES</b> |  |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|--|

|                               |  |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|--|
| <b>CHANGE IN REVENUES ( )</b> |  |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|--|

**FUND SOURCE** (Thousands of Dollars)

|   |                 |                 |                 |                 |                 |            |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|------------|
| 1002 Federal Receipts                   |                 |                 |                 |                 |                 |            |
| 1003 GF Match                           |                 |                 |                 |                 |                 |            |
| 1004 GF                                 | 84,688.0        | 52,876.9        | 54,320.6        | 34,431.1        | 12,207.4        |            |
| 1005 GF/Program Receipts                |                 |                 |                 |                 |                 |            |
| 1037 GF/Mental Health                   |                 |                 |                 |                 |                 |            |
| Other (Specify Type--Do not abbreviate) |                 |                 |                 |                 |                 |            |
| <b>TOTAL</b>                            | <b>84,688.0</b> | <b>52,876.9</b> | <b>54,320.6</b> | <b>34,431.1</b> | <b>12,207.4</b> | <b>0.0</b> |

Estimate of any current year (FY2008) cost: 0.0

Mark this box (X) if funding for this bill is included in the Governor's FY 2009 budget proposal:

**POSITIONS**

|           |  |  |  |  |  |  |
|-----------|--|--|--|--|--|--|
| Full-time |  |  |  |  |  |  |
| Part-time |  |  |  |  |  |  |
| Temporary |  |  |  |  |  |  |

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

This bill would set the district cost factors in FY09 at 50% of the ISER increase over the original cost factors and implement the remaining 50% over the next 4 years; offers 9x the Base Student Allocation (BSA) for intensives plus it will increase it to 11x the BSA in FY10 and 13x the BSA in FY11; provide a hold harmless provision for those districts whose School Size adjusted ADM has decreased by more than 5% over the prior year; and increase the BSA by \$100 for FY10 to \$5,480, FY11 to \$5,580, & FY12 to \$5,680.

The Legislature funded 50% of ISER in FY08 outside the formula for approximately \$50million and the School Improvement Grant for approximately \$20million. If the \$70million provided in FY08 is taken into consideration, then the actual increase in FY09 over FY08 is approximately \$15million.

The GF capitalizes on the Public Education Fund (PEF).

Prepared by: Eddy Jeans, Director  
 Division: School Finance  
 Approved by: \_\_\_\_\_  
 Agency: Education & Early Development

Phone 465-8679  
 Date/Time 8/14/07 12:00 AM  
 Date 8/14/2007

| <b>School Districts</b>      | <b>50% ISER Implemented</b> | <b>Intensive Multiplier from x5 to x9</b> | <b>5% reduction in School Size Adjustment Hold Harmless</b> | <b>YEAR 1 FY2009 funding</b> |
|------------------------------|-----------------------------|---|---|------------------------------|
| ALASKA GATEWAY               | 617,518                     | 129,120                                   |   | 746,638                      |
| ALEUTIAN REGION              | 78,404                      | -   |   | 78,404                       |
| ALEUTIANS EAST BOROUGH       | 834,869                     | -   |   | 834,869                      |
| ANCHORAGE                    | 0                           | 14,633,600                                |   | 14,633,600                   |
| ANNETTE ISLAND               | 489,902                     | 86,080                                    |   | 575,982                      |
| BERING STRAIT                | 4,212,440                   | 365,840                                   |   | 4,578,280                    |
| BRISTOL BAY BOROUGH          | 196,738                     | 64,560                                    |   | 261,298                      |
| CHATHAM                      | 512,836                     | 64,560                                    |   | 577,396                      |
| CHUGACH                      | 98,694                      | -   |   | 98,694                       |
| COPPER RIVER                 | 376,208                     | 215,200                                   |   | 591,408                      |
| CORDOVA CITY                 | 247,730                     | 129,120                                   |   | 376,850                      |
| CRAIG CITY                   | 309,354                     | 215,200                                   |   | 524,554                      |
| DELTA/GREELY                 | 495,029                     | 172,160                                   |   | 667,189                      |
| DENALI BOROUGH               | 24,767                      | 64,560                                    |   | 89,327                       |
| DILLINGHAM CITY              | 206,234                     | 172,160                                   |   | 378,394                      |
| FAIRBANKS NORTH STAR BOROUGH | 1,655,169                   | 5,638,240                                 |   | 7,293,409                    |
| GALENA CITY                  | 48,564                      | 21,520                                    |   | 70,084                       |
| HAINES BOROUGH               | 278,433                     | 107,600                                   |   | 386,033                      |
| HOONAH CITY                  | 259,656                     | 86,080                                    |   | 345,736                      |
| HYDABURG CITY                | 167,061                     | 21,520                                    |   | 188,581                      |
| IDITAROD AREA                | 603,165                     | -   |   | 603,165                      |
| JUNEAU BOROUGH               | 2,472,339                   | 3,120,400                                 |   | 5,592,739                    |
| KAKE CITY                    | 213,682                     | 86,080                                    | 121,627   | 421,389                      |
| KASHUNAMIUT                  | 364,985                     | 86,080                                    |   | 451,065                      |
| KENAI PENINSULA BOROUGH      | 5,801,942                   | 1,786,160                                 |   | 7,588,102                    |
| KETCHIKAN GATEWAY BOROUGH    | 1,508,776                   | 538,000                                   |   | 2,046,776                    |
| KLAWOCK CITY                 | 206,830                     | 64,560                                    |   | 271,390                      |
| KODIAK ISLAND BOROUGH        | 1,977,742                   | 538,000                                   |   | 2,515,742                    |
| KUSPUK                       | 706,120                     | -   |   | 706,120                      |
| LAKE AND PENINSULA BOROUGH   | 1,090,155                   | 43,040                                    |   | 1,133,195                    |
| LOWER KUSKOKWIM              | 3,257,403                   | 1,312,720                                 |   | 4,570,123                    |
| LOWER YUKON                  | 4,248,108                   | 279,760                                   |   | 4,527,868                    |
| MATANUSKA-SUSITNA BOROUGH    | 3,202,095                   | 2,690,000                                 |   | 5,892,095                    |
| NENANA CITY                  | 71,767                      | 64,560                                    |   | 136,327                      |
| NOME CITY                    | 412,471                     | 86,080                                    |   | 498,551                      |
| NORTH SLOPE BOROUGH          | 2,100,339                   | 193,680                                   |   | 2,294,019                    |
| NORTHWEST ARCTIC BOROUGH     | 2,545,617                   | 387,360                                   |   | 2,932,977                    |
| PELICAN CITY                 | 24,120                      | -   |   | 24,120                       |
| PETERSBURG CITY              | 622,914                     | 236,720                                   |   | 859,634                      |
| PRIBILOF                     | 196,521                     | -   |   | 196,521                      |
| SAINT MARY'S                 | 241,256                     | 21,520                                    | 122,004   | 384,780                      |
| SITKA BOROUGH                | 1,091,017                   | 774,720                                   |   | 1,865,737                    |
| SKAGWAY CITY                 | 15,325                      | 21,520                                    |   | 36,845                       |
| SOUTHEAST ISLAND             | 373,296                     | 107,600                                   |   | 480,896                      |
| SOUTHWEST REGION             | 953,257                     | 129,120                                   |   | 1,082,377                    |
| TANANA                       | 76,192                      | -   | 75,274  | 151,466                      |
| UNALASKA CITY                | 359,049                     | 43,040                                    |   | 402,089                      |
| VALDEZ CITY                  | 235,805                     | 236,720                                   |   | 472,525                      |
| WRANGELL PUBLIC              | 259,548                     | 21,520                                    |   | 281,068                      |
| YAKUTAT                      | 209,957                     | -   | 104,089   | 314,046                      |
| YUKON FLATS                  | 716,859                     | 107,600                                   |   | 824,459                      |
| YUKON/KOYUKUK                | 698,782                     | 129,120                                   |   | 827,902                      |
| YUPIIT                       | 608,183                     | 86,080                                    |   | 694,263                      |
| Mt. Edgecumbe                | 310,918                     | -   |   | 310,918                      |
| <b>TOTAL</b>                 | <b>48,886,141</b>           | <b>35,378,880</b>                         | <b>422,994</b>  | <b>84,688,015</b>            |

| <b>School Districts</b>      | <b>1/4 increase of remaining 50% ISER</b> | <b>BSA increase by \$100 to \$5,480</b> | <b>Intensive Multiplier from x9 to x11</b> | <b>YEAR 2 FY2010 funding</b> |
|------------------------------|---|---|--|------------------------------|
| ALASKA GATEWAY               | 154,434                                   | 121,156                                 | 64,560                                     | 340,150                      |
| ALEUTIAN REGION              | 20,019                                    | 26,573                                  | -  | 46,592                       |
| ALEUTIANS EAST BOROUGH       | 208,772                                   | 96,862                                  | -  | 305,634                      |
| ANCHORAGE                    | 0   | 7,085,643                               | 7,316,800                                  | 14,402,443                   |
| ANNETTE ISLAND               | 122,435                                   | 71,714                                  | 43,040                                     | 237,189                      |
| BERING STRAIT                | 1,048,660                                 | 618,522                                 | 182,920                                    | 1,850,102                    |
| BRISTOL BAY BOROUGH          | 49,104                                    | 50,610                                  | 32,280                                     | 131,994                      |
| CHATHAM                      | 128,209                                   | 62,025                                  | 32,280                                     | 222,514                      |
| CHUGACH                      | 24,443                                    | 36,520                                  | -  | 60,963                       |
| COPPER RIVER                 | 96,697                                    | 140,731                                 | 107,600                                    | 345,028                      |
| CORDOVA CITY                 | 60,975                                    | 85,244                                  | 64,560                                     | 210,779                      |
| CRAIG CITY                   | 78,943                                    | 110,330                                 | 107,600                                    | 296,873                      |
| DELTA/GREELY                 | 123,729                                   | 205,959                                 | 86,080                                     | 415,768                      |
| DENALI BOROUGH               | 7,446                                     | 88,303                                  | 32,280                                     | 128,029                      |
| DILLINGHAM CITY              | 53,853                                    | 117,806                                 | 86,080                                     | 257,739                      |
| FAIRBANKS NORTH STAR BOROUGH | 413,873                                   | 2,340,958                               | 2,819,120                                  | 5,573,951                    |
| GALENA CITY                  | 13,274                                    | 329,434                                 | 10,760                                     | 353,468                      |
| HAINES BOROUGH               | 69,609                                    | 67,323                                  | 53,800                                     | 190,732                      |
| HOONAH CITY                  | 64,860                                    | 39,927                                  | 43,040                                     | 147,827                      |
| HYDABURG CITY                | 42,143                                    | 20,972                                  | 10,760                                     | 73,875                       |
| IDITAROD AREA                | 150,818                                   | 109,377                                 | -  | 260,195                      |
| JUNEAU BOROUGH               | 635,757                                   | 882,276                                 | 1,560,200                                  | 3,078,233                    |
| KAKE CITY                    | 53,151                                    | 28,048                                  | 43,040                                     | 124,239                      |
| KASHUNAMIUT                  | 92,109                                    | 94,578                                  | 43,040                                     | 229,727                      |
| KENAI PENINSULA BOROUGH      | 1,450,498                                 | 1,579,418                               | 893,080                                    | 3,922,996                    |
| KETCHIKAN GATEWAY BOROUGH    | 372,755                                   | 395,170                                 | 269,000                                    | 1,036,925                    |
| KLAWOCK CITY                 | 52,071                                    | 35,356                                  | 32,280                                     | 119,707                      |
| KODIAK ISLAND BOROUGH        | 504,580                                   | 489,499                                 | 269,000                                    | 1,263,079                    |
| KUSPUK                       | 178,877                                   | 141,503                                 | -  | 320,380                      |
| LAKE AND PENINSULA BOROUGH   | 275,087                                   | 171,890                                 | 21,520                                     | 468,497                      |
| LOWER KUSKOKWIM              | 833,305                                   | 1,189,506                               | 656,360                                    | 2,679,171                    |
| LOWER YUKON                  | 1,062,096                                 | 646,717                                 | 139,880                                    | 1,848,693                    |
| MATANUSKA-SUSITNA BOROUGH    | 853,863                                   | 2,307,860                               | 1,345,000                                  | 4,506,723                    |
| NENANA CITY                  | 18,995                                    | 85,872                                  | 32,280                                     | 137,147                      |
| NOME CITY                    | 106,193                                   | 167,245                                 | 43,040                                     | 316,478                      |
| NORTH SLOPE BOROUGH          | 525,138                                   | 465,108                                 | 96,840                                     | 1,087,086                    |
| NORTHWEST ARCTIC BOROUGH     | 631,710                                   | 612,077                                 | 193,680                                    | 1,437,467                    |
| PELICAN CITY                 | 6,152                                     | 6,691                                   | -  | 12,843                       |
| PETERSBURG CITY              | 158,265                                   | 121,196                                 | 118,360                                    | 397,821                      |
| PRIBILOF                     | 49,051                                    | 42,542                                  | -  | 91,593                       |
| SAINT MARY'S                 | 59,895                                    | 50,776                                  | 10,760                                     | 121,431                      |
| SITKA BOROUGH                | 278,325                                   | 274,169                                 | 387,360                                    | 939,854                      |
| SKAGWAY CITY                 | 3,831                                     | 21,789                                  | 10,760                                     | 36,380                       |
| SOUTHEAST ISLAND             | 93,351                                    | 69,856                                  | 53,800                                     | 217,007                      |
| SOUTHWEST REGION             | 240,176                                   | 220,619                                 | 64,560                                     | 525,355                      |
| TANANA                       | 18,940                                    | 16,327                                  | -  | 35,267                       |
| UNALASKA CITY                | 91,571                                    | 95,081                                  | 21,520                                     | 208,172                      |
| VALDEZ CITY                  | 62,054                                    | 143,550                                 | 118,360                                    | 323,964                      |
| WRANGELL PUBLIC              | 64,860                                    | 67,232                                  | 10,760                                     | 142,852                      |
| YAKUTAT                      | 52,774                                    | 27,106                                  | -  | 79,880                       |
| YUKON FLATS                  | 179,147                                   | 121,026                                 | 53,800                                     | 353,973                      |
| YUKON/KOYUKUK                | 175,747                                   | 231,278                                 | 64,560                                     | 471,585                      |
| YUPIIT                       | 153,301                                   | 148,885                                 | 43,040                                     | 345,226                      |
| Mt. Edgecumbe                | 79,321                                    | 66,032                                  | -  | 145,353                      |
| <b>TOTAL</b>                 | <b>12,345,242</b>                         | <b>22,842,267</b>                       | <b>17,689,440</b>                          | <b>52,876,949</b>            |

| <b>School Districts</b>      | <b>1/4 increase of remaining 50% ISER</b> | <b>BSA increase by \$100 to \$5,580</b> | <b>Intensive Multiplier from x11 to x13</b> | <b>YEAR 3 FY2011 funding</b> |
|------------------------------|---|---|---|------------------------------|
| ALASKA GATEWAY               | 157,241                                   | 125,217                                 | 66,960                                      | 349,418                      |
| ALEUTIAN REGION              | 20,390                                    | 26,944                                  | -   | 47,334                       |
| ALEUTIANS EAST BOROUGH       | 212,530                                   | 100,729                                 | -   | 313,259                      |
| ANCHORAGE                    | 0   | 7,221,643                               | 7,588,800                                   | 14,810,443                   |
| ANNETTE ISLAND               | 124,759                                   | 74,784                                  | 44,640                                      | 244,183                      |
| BERING STRAIT                | 1,068,092                                 | 641,356                                 | 189,720                                     | 1,899,168                    |
| BRISTOL BAY BOROUGH          | 50,068                                    | 52,121                                  | 33,480                                      | 135,669                      |
| CHATHAM                      | 130,585                                   | 65,001                                  | 33,480                                      | 229,066                      |
| CHUGACH                      | 24,897                                    | 36,973                                  | -   | 61,870                       |
| COPPER RIVER                 | 98,543                                    | 144,524                                 | 111,600                                     | 354,667                      |
| CORDOVA CITY                 | 62,215                                    | 87,576                                  | 66,960                                      | 216,751                      |
| CRAIG CITY                   | 80,406                                    | 113,793                                 | 111,600                                     | 305,799                      |
| DELTA/GREELY                 | 126,078                                   | 209,853                                 | 89,280                                      | 425,211                      |
| DENALI BOROUGH               | 7,586                                     | 89,041                                  | 33,480                                      | 130,107                      |
| DILLINGHAM CITY              | 54,740                                    | 120,402                                 | 89,280                                      | 264,422                      |
| FAIRBANKS NORTH STAR BOROUGH | 421,434                                   | 2,401,026                               | 2,923,920                                   | 5,746,380                    |
| GALENA CITY                  | 13,521                                    | 329,880                                 | 11,160                                      | 354,561                      |
| HAINES BOROUGH               | 70,844                                    | 69,612                                  | 55,800                                      | 196,256                      |
| HOONAH CITY                  | 66,172                                    | 41,931                                  | 44,640                                      | 152,743                      |
| HYDABURG CITY                | 42,922                                    | 21,953                                  | 11,160                                      | 76,035                       |
| IDITAROD AREA                | 153,614                                   | 112,172                                 | -   | 265,786                      |
| JUNEAU BOROUGH               | 647,538                                   | 923,058                                 | 1,618,200                                   | 3,188,796                    |
| KAKE CITY                    | 54,190                                    | 29,834                                  | 44,640                                      | 128,664                      |
| KASHUNAMIUT                  | 93,707                                    | 97,083                                  | 44,640                                      | 235,430                      |
| KENAI PENINSULA BOROUGH      | 1,477,325                                 | 1,622,898                               | 926,280                                     | 4,026,503                    |
| KETCHIKAN GATEWAY BOROUGH    | 379,719                                   | 407,079                                 | 279,000                                     | 1,065,798                    |
| KLAWOCK CITY                 | 52,981                                    | 36,920                                  | 33,480                                      | 123,381                      |
| KODIAK ISLAND BOROUGH        | 513,876                                   | 503,849                                 | 279,000                                     | 1,296,725                    |
| KUSPUK                       | 182,193                                   | 144,818                                 | -   | 327,011                      |
| LAKE AND PENINSULA BOROUGH   | 280,132                                   | 177,387                                 | 22,320                                      | 479,839                      |
| LOWER KUSKOKWIM              | 848,692                                   | 1,217,148                               | 680,760                                     | 2,746,600                    |
| LOWER YUKON                  | 1,081,667                                 | 668,998                                 | 145,080                                     | 1,895,745                    |
| MATANUSKA-SUSITNA BOROUGH    | 869,686                                   | 2,348,684                               | 1,395,000                                   | 4,613,370                    |
| NENANA CITY                  | 19,400                                    | 86,825                                  | 33,480                                      | 139,705                      |
| NOME CITY                    | 108,216                                   | 170,014                                 | 44,640                                      | 322,870                      |
| NORTH SLOPE BOROUGH          | 534,816                                   | 476,639                                 | 100,440                                     | 1,111,895                    |
| NORTHWEST ARCTIC BOROUGH     | 643,472                                   | 627,385                                 | 200,880                                     | 1,471,737                    |
| PELICAN CITY                 | 6,265                                     | 6,805                                   | -   | 13,070                       |
| PETERSBURG CITY              | 161,142                                   | 126,328                                 | 122,760                                     | 410,230                      |
| PRIBILOF                     | 50,067                                    | 43,453                                  | -   | 93,520                       |
| SAINT MARY'S                 | 61,006                                    | 52,086                                  | 11,160                                      | 124,252                      |
| SITKA BOROUGH                | 283,429                                   | 286,526                                 | 401,760                                     | 971,715                      |
| SKAGWAY CITY                 | 3,958                                     | 22,061                                  | 11,160                                      | 37,179                       |
| SOUTHEAST ISLAND             | 95,081                                    | 72,586                                  | 55,800                                      | 223,467                      |
| SOUTHWEST REGION             | 244,517                                   | 226,268                                 | 66,960                                      | 537,745                      |
| TANANA                       | 19,290                                    | 16,678                                  | -   | 35,968                       |
| UNALASKA CITY                | 93,322                                    | 97,179                                  | 22,320                                      | 212,821                      |
| VALDEZ CITY                  | 63,204                                    | 146,900                                 | 122,760                                     | 332,864                      |
| WRANGELL PUBLIC              | 66,061                                    | 68,634                                  | 11,160                                      | 145,855                      |
| YAKUTAT                      | 53,750                                    | 28,084                                  | -   | 81,834                       |
| YUKON FLATS                  | 182,577                                   | 125,348                                 | 55,800                                      | 363,725                      |
| YUKON/KOYUKUK                | 179,006                                   | 235,735                                 | 66,960                                      | 481,701                      |
| YUPIIT                       | 156,031                                   | 152,524                                 | 44,640                                      | 353,195                      |
| Mt. Edgecumbe                | 80,791                                    | 67,502                                  | -   | 148,293                      |
| <b>TOTAL</b>                 | <b>12,573,744</b>                         | <b>23,399,847</b>                       | <b>18,347,040</b>                           | <b>54,320,631</b>            |

| School Districts             | YEAR 4 - FY2012                    |                                  |                       |
|------------------------------|------------------------------------|----------------------------------|-----------------------|
|                              | 1/4 increase of remaining 50% ISER | BSA increase by \$100 to \$5,680 | YEAR 4 FY2012 funding |
| ALASKA GATEWAY               | 160,157                            | 128,079                          | 288,236               |
| ALEUTIAN REGION              | 20,705                             | 27,314                           | 48,019                |
| ALEUTIANS EAST BOROUGH       | 216,454                            | 104,597                          | 321,051               |
| ANCHORAGE                    | 0                                  | 7,221,643                        | 7,221,643             |
| ANNETTE ISLAND               | 127,030                            | 77,054                           | 204,084               |
| BERING STRAIT                | 1,087,526                          | 660,790                          | 1,748,316             |
| BRISTOL BAY BOROUGH          | 51,035                             | 53,033                           | 104,068               |
| CHATHAM                      | 132,961                            | 67,377                           | 200,338               |
| CHUGACH                      | 25,350                             | 37,426                           | 62,776                |
| COPPER RIVER                 | 100,281                            | 146,316                          | 246,597               |
| CORDOVA CITY                 | 63,235                             | 88,706                           | 151,941               |
| CRAIG CITY                   | 81,870                             | 115,256                          | 197,126               |
| DELTA/GREELY                 | 128,317                            | 212,146                          | 340,463               |
| DENALI BOROUGH               | 7,722                              | 89,179                           | 96,901                |
| DILLINGHAM CITY              | 55,792                             | 121,399                          | 177,191               |
| FAIRBANKS NORTH STAR BOROUGH | 429,157                            | 2,408,695                        | 2,837,852             |
| GALENA CITY                  | 13,710                             | 330,125                          | 343,835               |
| HAINES BOROUGH               | 72,188                             | 70,902                           | 143,090               |
| HOONAH CITY                  | 67,263                             | 43,133                           | 110,396               |
| HYDABURG CITY                | 43,705                             | 22,734                           | 66,439                |
| IDITAROD AREA                | 156,408                            | 114,967                          | 271,375               |
| JUNEAU BOROUGH               | 659,265                            | 934,839                          | 1,594,104             |
| KAKE CITY                    | 55,121                             | 30,819                           | 85,940                |
| KASHUNAMIUT                  | 95,468                             | 98,789                           | 194,257               |
| KENAI PENINSULA BOROUGH      | 1,504,261                          | 1,649,779                        | 3,154,040             |
| KETCHIKAN GATEWAY BOROUGH    | 386,572                            | 413,987                          | 800,559               |
| KLAWOCK CITY                 | 54,002                             | 37,885                           | 91,887                |
| KODIAK ISLAND BOROUGH        | 523,282                            | 513,200                          | 1,036,482             |
| KUSPUK                       | 185,563                            | 148,134                          | 333,697               |
| LAKE AND PENINSULA BOROUGH   | 285,227                            | 182,484                          | 467,711               |
| LOWER KUSKOKWIM              | 864,191                            | 1,232,591                        | 2,096,782             |
| LOWER YUKON                  | 1,101,405                          | 688,680                          | 1,790,085             |
| MATANUSKA-SUSITNA BOROUGH    | 885,567                            | 2,364,509                        | 3,250,076             |
| NENANA CITY                  | 19,642                             | 87,176                           | 106,818               |
| NOME CITY                    | 110,130                            | 171,982                          | 282,112               |
| NORTH SLOPE BOROUGH          | 544,547                            | 486,370                          | 1,030,917             |
| NORTHWEST ARCTIC BOROUGH     | 655,124                            | 639,092                          | 1,294,216             |
| PELICAN CITY                 | 6,379                              | 6,919                            | 13,298                |
| PETERSBURG CITY              | 164,188                            | 129,262                          | 293,450               |
| PRIBILOF                     | 50,924                             | 44,363                           | 95,287                |
| SAINT MARY'S                 | 62,059                             | 53,195                           | 115,254               |
| SITKA BOROUGH                | 288,641                            | 291,684                          | 580,325               |
| SKAGWAY CITY                 | 3,973                              | 22,132                           | 26,105                |
| SOUTHEAST ISLAND             | 96,811                             | 74,316                           | 171,127               |
| SOUTHWEST REGION             | 249,078                            | 230,719                          | 479,797               |
| TANANA                       | 19,586                             | 17,028                           | 36,614                |
| UNALASKA CITY                | 94,964                             | 98,876                           | 193,840               |
| VALDEZ CITY                  | 64,354                             | 148,050                          | 212,404               |
| WRANGELL PUBLIC              | 67,321                             | 69,837                           | 137,158               |
| YAKUTAT                      | 54,730                             | 29,062                           | 83,792                |
| YUKON FLATS                  | 185,787                            | 128,668                          | 314,455               |
| YUKON/KOYUKUK                | 182,262                            | 238,992                          | 421,254               |
| YUPIIT                       | 158,926                            | 155,364                          | 314,290               |
| Mt. Edgecumbe                | 82,262                             | 68,972                           | 151,234               |
| <b>TOTAL</b>                 | <b>12,802,478</b>                  | <b>23,628,626</b>                | <b>36,431,104</b>     |

**YEAR 5 - FY2013**  
**1/4 increase of**  
**remaining 50% ISER**

| <b>School Districts</b>      |                   |
|------------------------------|-------------------|
| ALASKA GATEWAY               | 158,633           |
| ALEUTIAN REGION              | 18,684            |
| ALEUTIANS EAST BOROUGH       | 220,263           |
| ANCHORAGE                    | 0                 |
| ANNETTE ISLAND               | 126,109           |
| BERING STRAIT                | 1,106,961         |
| BRISTOL BAY BOROUGH          | 51,891            |
| CHATHAM                      | 135,336           |
| CHUGACH                      | 26,829            |
| COPPER RIVER                 | 90,794            |
| CORDOVA CITY                 | 68,238            |
| CRAIG CITY                   | 76,668            |
| DELTA/GREELY                 | 122,977           |
| DENALI BOROUGH               | 0                 |
| DILLINGHAM CITY              | 47,334            |
| FAIRBANKS NORTH STAR BOROUGH | 327,577           |
| GALENA CITY                  | 7,006             |
| HAINES BOROUGH               | 73,479            |
| HOONAH CITY                  | 68,524            |
| HYDABURG CITY                | 42,038            |
| IDITAROD AREA                | 159,089           |
| JUNEAU BOROUGH               | 596,599           |
| KAKE CITY                    | 57,188            |
| KASHUNAMIUT                  | 93,814            |
| KENAI PENINSULA BOROUGH      | 1,458,233         |
| KETCHIKAN GATEWAY BOROUGH    | 412,219           |
| KLAWOCK CITY                 | 51,890            |
| KODIAK ISLAND BOROUGH        | 489,970           |
| KUSPUK                       | 178,855           |
| LAKE AND PENINSULA BOROUGH   | 279,788           |
| LOWER KUSKOKWIM              | 799,661           |
| LOWER YUKON                  | 1,099,955         |
| MATANUSKA-SUSITNA BOROUGH    | 676,002           |
| NENANA CITY                  | 15,607            |
| NOME CITY                    | 92,389            |
| NORTH SLOPE BOROUGH          | 538,842           |
| NORTHWEST ARCTIC BOROUGH     | 686,538           |
| PELICAN CITY                 | 5,696             |
| PETERSBURG CITY              | 156,298           |
| PRIBILOF                     | 51,891            |
| SAINT MARY'S                 | 63,226            |
| SITKA BOROUGH                | 258,599           |
| SKAGWAY CITY                 | 3,076             |
| SOUTHEAST ISLAND             | 95,692            |
| SOUTHWEST REGION             | 245,782           |
| TANANA                       | 20,506            |
| UNALASKA CITY                | 88,971            |
| VALDEZ CITY                  | 45,853            |
| WRANGELL PUBLIC              | 65,048            |
| YAKUTAT                      | 54,453            |
| YUKON FLATS                  | 189,221           |
| YUKON/KOYUKUK                | 176,689           |
| YUPIIT                       | 156,755           |
| Mt. Edgecumbe                | 73,706            |
| <b>TOTAL</b>                 | <b>12,207,442</b> |