

| School District | \$5,680 Basic Need | Required Local Effort | Eligible Federal Impact AID | Impact AID Percent | Deductible Impact AID 90.0% | State AID | FY2014 Adjusted Floor | Quality Schools | FY14 Total State Entitlement |
|-------------------|--------------------|-----------------------|-----------------------------|--------------------|-----------------------------|---------------|-----------------------|-----------------|------------------------------|
| Alaska Gateway | 7,840,899 | 0 | 314,780 | 100.00% | 283,302 | 7,557,597 | 0 | 22,087 | 7,579,684 |
| Aleutian Region | 1,283,907 | 0 | 27,538 | 100.00% | 24,784 | 1,259,123 | 12,924 | 3,617 | 1,275,664 |
| Aleutians East | 5,578,271 | 615,516 | 697,008 | 36.36% | 228,089 | 4,734,666 | 0 | 15,713 | 4,750,379 |
| Anchorage | 421,828,040 | 95,445,433 | 20,220,105 | 48.73% | 8,867,931 | 317,514,676 | 0 | 1,188,248 | 318,702,924 |
| Annette Island | 4,394,843 | 0 | 1,557,224 | 100.00% | 1,401,502 | 2,993,341 | 0 | 12,380 | 3,005,721 |
| Bering Strait | 38,564,871 | 0 | 10,781,828 | 100.00% | 9,703,645 | 28,861,226 | 0 | 108,633 | 28,969,859 |
| Bristol Bay | 2,492,782 | 715,872 | 104,567 | 58.12% | 54,697 | 1,722,213 | 0 | 7,022 | 1,729,235 |
| Chatham | 3,119,570 | 0 | 200,093 | 100.00% | 180,084 | 2,939,486 | 0 | 8,788 | 2,948,274 |
| Chugach | 2,544,413 | 0 | 81,068 | 100.00% | 72,961 | 2,471,452 | 5,345 | 7,167 | 2,483,964 |
| Copper River | 6,518,652 | 0 | 328,179 | 100.00% | 295,361 | 6,223,291 | 0 | 18,362 | 6,241,653 |
| Cordova | 4,243,301 | 709,139 | 25,495 | 41.77% | 9,584 | 3,524,578 | 0 | 11,953 | 3,536,531 |
| Craig | 5,220,090 | 338,704 | 549,217 | 43.95% | 217,243 | 4,664,143 | 0 | 14,704 | 4,678,847 |
| Delta/Greely | 9,829,467 | 0 | 425,005 | 100.00% | 382,505 | 9,446,962 | 0 | 27,689 | 9,474,651 |
| Denali | 6,836,562 | 658,294 | 6,904 | 29.87% | 1,856 | 6,176,412 | 0 | 19,258 | 6,195,670 |
| Dillingham | 7,245,067 | 526,870 | 645,901 | 39.94% | 232,176 | 6,486,021 | 0 | 20,409 | 6,506,430 |
| Fairbanks | 150,773,101 | 26,940,883 | 13,670,315 | 55.28% | 6,801,255 | 117,030,963 | 0 | 424,713 | 117,455,676 |
| Galena | 20,756,310 | 80,489 | 154,777 | 7.07% | 9,848 | 20,665,973 | 0 | 58,468 | 20,724,441 |
| Haines | 3,873,362 | 907,376 | 0 | 58.19% | 0 | 2,965,986 | 0 | 10,911 | 2,976,897 |
| Hoonah | 2,408,831 | 195,429 | 166,661 | 27.08% | 40,619 | 2,172,783 | 0 | 6,785 | 2,179,568 |
| Hydaburg | 1,509,460 | 40,849 | 102,253 | 30.75% | 28,299 | 1,440,312 | 0 | 4,252 | 1,444,564 |
| Iditarod Area | 5,656,258 | 0 | 272,896 | 100.00% | 245,606 | 5,410,652 | 0 | 15,933 | 5,426,585 |
| Juneau | 50,131,226 | 12,464,402 | 0 | 51.63% | 0 | 37,666,824 | 0 | 141,215 | 37,808,039 |
| Kake | 1,935,914 | 75,414 | 358,343 | 51.53% | 166,189 | 1,694,311 | 0 | 5,453 | 1,699,764 |
| Kashunamuti | 5,338,746 | 0 | 2,039,069 | 100.00% | 1,835,162 | 3,503,584 | 0 | 15,039 | 3,518,623 |
| Kenai Peninsula | 97,611,766 | 22,720,017 | 0 | 51.78% | 0 | 74,891,749 | 0 | 274,963 | 75,166,712 |
| Ketchikan Gateway | 25,947,546 | 4,198,727 | 0 | 52.06% | 0 | 21,748,819 | 0 | 73,092 | 21,821,911 |
| Klawock | 2,620,752 | 147,806 | 496,121 | 55.67% | 248,572 | 2,224,374 | 0 | 7,382 | 2,231,756 |
| Kodiak Island | 30,205,104 | 3,806,666 | 1,863,753 | 31.01% | 520,155 | 25,878,283 | 0 | 85,085 | 25,963,368 |
| Kuspuk | 7,368,778 | 0 | 1,892,597 | 100.00% | 1,703,337 | 5,665,441 | 0 | 20,757 | 5,686,198 |
| Lake & Peninsula | 9,134,406 | 391,926 | 1,589,851 | 29.06% | 415,810 | 8,326,670 | 0 | 25,731 | 8,352,401 |
| Lower Kuskokwim | 73,423,770 | 0 | 17,622,665 | 100.00% | 15,860,399 | 57,563,371 | 0 | 206,828 | 57,770,199 |
| Lower Yukon | 39,568,073 | 0 | 10,970,729 | 100.00% | 9,873,656 | 29,694,417 | 0 | 111,459 | 29,805,876 |
| Mat-Su | 169,151,309 | 25,355,209 | 0 | 49.24% | 0 | 143,796,100 | 0 | 476,483 | 144,272,583 |
| Nenana | 6,296,791 | 75,994 | 4,460 | 66.37% | 2,664 | 6,218,133 | 0 | 17,737 | 6,235,870 |
| Nome | 9,443,114 | 834,289 | 74,899 | 39.67% | 26,741 | 8,582,084 | 0 | 26,600 | 8,608,684 |
| North Slope | 29,804,664 | 12,884,157 | 3,584,282 | 36.21% | 1,168,082 | 15,752,425 | 0 | 83,957 | 15,836,382 |
| Northwest Arctic | 37,799,321 | 1,972,985 | 4,990,139 | 26.87% | 1,206,765 | 34,619,571 | 0 | 106,477 | 34,726,048 |
| Pelican | 404,643 | 39,553 | 0 | 76.29% | 0 | 365,090 | 78,322 | 1,140 | 444,552 |
| Petersburg | 6,678,771 | 901,121 | 0 | 48.17% | 0 | 5,777,650 | 0 | 18,813 | 5,796,463 |
| Pribilof | 2,002,541 | 0 | 489,987 | 100.00% | 440,988 | 1,561,553 | 0 | 5,641 | 1,567,194 |
| Saint Mary's | 3,736,077 | 36,034 | 0 | 31.97% | 0 | 3,700,043 | 0 | 10,524 | 3,710,567 |
| Sitka | 16,471,602 | 3,051,149 | 12,822 | 59.55% | 6,872 | 13,413,581 | 0 | 46,399 | 13,459,980 |
| Skagway | 1,167,581 | 460,310 | 0 | 41.33% | 0 | 707,271 | 0 | 3,289 | 710,560 |
| Southeast Island | 5,146,137 | 0 | 171 | 100.00% | 154 | 5,145,983 | 0 | 14,496 | 5,160,479 |
| Southwest Region | 12,711,386 | 0 | 3,924,646 | 100.00% | 3,532,181 | 9,179,205 | 0 | 35,807 | 9,215,012 |
| Tanana | 1,141,510 | 24,863 | 162,913 | 100.00% | 146,622 | 970,025 | 0 | 3,216 | 973,241 |
| Unalaska | 5,798,712 | 1,462,492 | 26,281 | 51.25% | 12,122 | 4,324,098 | 0 | 16,334 | 4,340,432 |
| Valdez | 7,686,744 | 3,383,888 | 4,972 | 42.60% | 1,906 | 4,300,950 | 0 | 21,653 | 4,322,603 |
| Wrangell | 4,074,434 | 470,852 | 693 | 69.65% | 434 | 3,603,148 | 0 | 11,477 | 3,614,625 |
| Yakutat | 1,666,285 | 181,364 | 148,818 | 50.72% | 67,932 | 1,416,989 | 0 | 4,694 | 1,421,683 |
| Yukon Flats | 7,792,846 | 0 | 568,366 | 100.00% | 511,529 | 7,281,317 | 0 | 21,952 | 7,303,269 |
| Yukon/Koyukuk | 13,475,800 | 0 | 1,075,034 | 100.00% | 967,531 | 12,508,269 | 0 | 37,960 | 12,546,229 |
| Yupiit | 8,947,704 | 0 | 2,970,269 | 100.00% | 2,673,242 | 6,274,462 | 0 | 25,205 | 6,299,667 |
| Mt. Edgecumbe | 3,903,864 | 0 | 0 | 100.00% | 0 | 3,903,864 | 0 | 10,997 | 3,914,861 |
| | | | | | | | | 26,027,300 | |
| TOTALS: | 1,411,105,974 | 222,114,072 | 105,203,694 | | 70,470,392 | 1,118,521,510 | 96,591 | 3,974,947 | 1,148,620,348 |

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ALASKA COMPILED LAWS
ANNOTATED

2

TITLES 37-54

COMPILED LAWS OF ALASKA

1949

*Containing the General Laws of the
Territory of Alaska*

Annotated with Decisions of the District Courts of Alaska,
the Circuit Court of Appeals, and the Supreme
Court of the United States

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▼

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§ 37-3-24. **Lien and liability for taxes: Action to enforce liability.** All taxes levied and assessed by the school board under this article shall be a lien upon the property assessed and such lien shall be prior and paramount to all other liens and encumbrances, and may be foreclosed by an appropriate action in any court of competent jurisdiction. The owner of the property assessed shall be personally liable for the amount of taxes assessed against such property; and such taxes, together with penalties and interest, may be collected after the same become due, in a personal action brought in the name of the school district against such owner in any court of competent jurisdiction. [L 1929, ch 97, § 30, p 206; CLA 1933, § 1324.]

§ 37-3-25. **Additional powers and remedies to collect taxes.** In addition to the remedies given by the last section, the school board shall have the same power to levy and collect taxes and to enforce the lien against personal or real property as is now by law granted or may hereafter be granted to the common council of municipal corporations and in such proceedings the school board shall have the same power as the common council of a municipal corporation, and the clerk of the school board shall have the same power and duties as the clerk of an incorporated city. [L 1929, ch 97, § 31, p 207; CLA 1933, § 1325.]

§ 37-3-26. **Consent to taxation: Record and report of receipts and disbursements.** Any community incorporated in accordance with the provisions of this article shall be deemed to have consented to the imposition of such taxes as are authorized by and may be imposed under its provisions for school purposes. The clerk of the school board in each district shall keep a record of all monies collected and distributed and shall annually transmit to the Commissioner of Education a verified statement showing such receipts and disbursements, which statement shall be kept on file in the office of the Commissioner of Education. [L 1929, ch 97, § 32, p 207; CLA 1933, § 1326.]

Article 3

City Schools and School Districts

- § 37-3-31. City schools to be established and maintained.
- § 37-3-32. City as school district: Buildings and funds: School board.
- § 37-3-33. Expenditure and custody of funds: Treasurer's bond: Power to employ teachers and maintain schools.
- § 37-3-34. Reports to Commissioner of Education.
- § 37-3-35. Submission of budget to council: Determination of amount available: Order for payment to school board treasurer: Tax levy.

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§ 37-3-36. Report of expenditures to council.

§ 37-3-37. Record and minutes of school board: Account of receipts and expenditures: Inspection of records.

§ 37-3-31. City schools to be established and maintained. City schools shall be established and maintained as provided in Chapter 97 of the Session Laws of Alaska, 1923 [§§ 37-3-32-37-3-37 herein], and such other laws as may have been heretofore or may hereafter be enacted relative thereto. [L 1929, ch 97, § 16, p 200.]

§ 37-3-32. City as school district: Buildings and funds: School board. Every city shall constitute a school district, and it shall be the duty of the council to provide the same with suitable school houses, and to provide the necessary funds to maintain public schools therein, but such schools when established shall be under the supervision and control of a school board of three members. The members of such board first elected shall hold their office for one, two, and three years, respectively, and until their successors are elected and qualified, and one member of said board shall be elected each year thereafter for a term of three years and until his successor is elected and qualified. They shall each, before entering upon the duties of their office, take an oath in writing to honestly and faithfully discharge the duties of their trust. Within seven days after each annual election the board shall organize and shall annually elect one of their members president, one treasurer, and one clerk of the board. In case a vacancy in membership of said board occurs from death, resignation, removal or other cause, such vacancy may be filled by appointment by the council of the city with the consent of the remaining members of the board, and in event the remaining members of the board do not consent to have the vacancy filled by the council, such vacancy shall be filled by special election upon at least ten days notice called by the council. When a vacancy is filled by appointment by the city council the appointee shall serve only until a successor is elected at the next general election. [L 1923, ch 97, § 29, p 206; CLA 1983, § 1301.]

CROSS REFERENCES

Time when term of school officers begins: § 16-1-56.

Vacancies in school board, see also: § 16-1-57.

Removal of school board members: § 16-1-61.

COLLATERAL REFERENCES

47 Am Jur 299, 340.

Notes: 19 ALR 545 (schoolhouse as a "public building"), 20 ALR 240 (schoolhouse as an "outhouse" or "outbuilding"), 161 ALR 1308 (constitutionality, construction, and application of statutes declaring that school buildings are civic centers or otherwise providing for use of such buildings for other than school purposes).

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Tax levy. As soon as a city school board shall leave [be] organized after the annual election they shall estimate the amount of money necessary for school purposes for the ensuing school year and submit such budget to the city council. The city council shall then determine the amount of money to be made available for school purposes, and shall furnish the school board of the city a statement of such sum, and shall require the treasurer to pay the sum available for school purposes to the treasurer of the school board. The amount of money to be made available by the municipality for school purposes shall be determined by resolution of the council before the tax levy is made, and such amount may be levied as a separate tax or as a part of the municipal tax. [L 1923, ch 97, § 32, p 207; CLA 1933, § 1307.]

§ 37-3-36. Report of expenditures to council. The school board shall whenever required by the city council, but not oftener than once each month transmit to the council a detailed report and statement of the moneys expended and for what and to whom paid. [L 1923, ch 97, § 33, p 207; CLA 1933, § 1308.]

§ 37-3-37. Record and minutes of school board: Account of receipts and expenditures: Inspection of records. The clerk of the school board shall keep in permanent form the minutes of the meetings and a record of all the proceedings of the board. The treasurer of the school board shall keep accurate and full account of all the moneys received and expended by him, and shall preserve the proper vouchers for all expenditures. All the records and files of the school board shall be open to inspection by the public at all reasonable times. [L 1923, ch 97, § 34, p 209; CLA 1933 § 1309.]

Article 4

Independent School Districts

- § 37-3-41. Incorporation authorized: Area.
- § 37-3-42. School board: Management of school matters: Organization and election of officers: Assessor.
- § 37-3-43. Manner of incorporation: Petition and order for election: Notice of election.
- § 37-3-44. Qualifications of electors: Ballots.
- § 37-3-45. Oath of election judges: Canvass: Certificates of results.
- § 37-3-46. Order of District Judge declaring incorporation: Powers of district.
- § 37-3-47. Qualifications of election judges: Canvass of votes for school board members: Certificates of election.
- § 37-3-48. Qualifications and oath of school board members.
- § 37-3-49. Term of office of school board members.
- § 37-3-50. Filling vacancy in membership of board.

for the conduct of the election hereinbefore authorized, to give notice of election, designate and provide polling places, appoint judges of election and attend to all matters pertaining to such election. [L 1935, ch 77, § 12, p 162.]

§ 37-3-53. Board to prepare and present budget: Proportioning funds between city and outside territory: Levy and collection of taxes: Delinquent taxes: Exemptions. On or before the first day of May each year the school board shall determine the amount of funds needed for all school purposes for the following school year beginning on the first of July and ending on June 30, the year following. It shall, at the same time, determine the proportion of the funds to be raised within the city and the proportion of the funds to be raised outside the city based on assessed valuations. It shall then present the budget to the city council for its approval or rejection of the city's share of the budget. The city council shall at its first meeting in May determine the amount it shall set aside for school purposes as its share of the school expenses for the school year and transmit this information to the school board.

The board shall then determine the share to be paid by that portion of the district lying outside the city and levy the rate outside accordingly and this rate shall be the same as is necessary to raise the city's share within the city. The city council shall transmit to the treasurer of the school board on the first day of each quarter of the fiscal school year one-fourth of its share of the budget. The assessor appointed by the school board shall, on or before the first of October of each year collect one-half of the taxes due from all taxable property outside the city limits but within the district and, on or before the first of March of each year, he shall collect the other half. The penalties for the non-payment of taxes outside the city but within the district shall be the same as is fixed by the city council for the non-payment of taxes within the city and the rates of interest on delinquent taxes shall also be the same. Residents of the Independent School District living outside of the city limits shall be allowed the same exemption of taxes as is permitted within the city. [L 1935, ch 77, § 13, p 162.]

§ 37-3-54. Lien and liability for taxes: Enforcement: Board to have taxing powers and duties of council: Refunds. All taxes levied and assessed by the school board under this article shall be a lien upon the property assessed and such lien shall be prior and paramount to all other liens and encumbrances, and may be foreclosed by an appropriate action in any court of competent jurisdiction. The owner of the property assessed shall be personally liable for the amount of taxes assessed against such property; and

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such taxes, together with penalties and interest, may be collected after the same has become due, in a personal action brought in the name of the school district against such owner in any court of competent jurisdiction. Provided: that the school boards in independent school districts in the levy and collection of taxes shall have all of the powers and duties given to the common council of municipal corporations and the laws relative to the levy and collection of taxes in municipal corporations are hereby extended to Independent School Districts.

Further provided: That all provisions in Sections 1331 to 1336 inclusive, Compiled Laws of Alaska 1933 [§§ 37-3-61-37-3-66 herein], requiring refunds of Territorial money to cities and incorporated school districts, and establishing procedures therefor, are hereby made applicable to Independent School Districts. [L 1935, ch 77, § 14, p 163; am L Ex Sess 1946, ch 7, § 2, p 46, effective March 29, 1946.]

§ 37-3-55. Record and statement of receipts and disbursements. The clerk of the school board in each district shall keep a record of all monies collected and distributed and shall annually transmit to the Commissioner of Education a verified statement showing such receipts and disbursements, which statement shall be kept on file in the office of the Commissioner of Education. [L 1935, ch 77, § 15, p 163.]

Article 5

Maintenance of City Schools and Incorporated District Schools

- § 37-3-61. School maintenance refund.
- § 37-3-62. Amount of refund.
- § 37-3-63. Annual budget or statement of proposed expenditures.
- § 37-3-64. Restriction of expenditures.
- § 37-3-65. Quarterly account of maintenance expenses: Preparation and submission.
- § 37-3-66. — Approval by Commissioner: Warrants: Advancements and refunds.

§ 37-3-61. School maintenance refund. Such per centum of the total amount expended for the maintenance of public elementary schools and high schools, within the limits of any incorporated city or incorporated school district or independent School District as the Legislature may from time to time direct, shall be refunded to the school fund of said incorporated city or incorporated school district or Independent School District from the moneys of the Territory as hereinafter set forth: Provided, that no expense incurred for the construction of buildings or for the repair, alter-

CITY AND INCORPORATED DISTRICT SCHOOLS § 37-3-64

ation or improvement of buildings or for the purchase of building sites or for interest on bonded or other indebtedness shall be considered expenses for maintenance within the meaning of this article. [L 1929, ch 97, § 58, p 217; CLA 1933, § 1331; am L Ex Sess 1946, ch 12, § 1, p 93, effective July 1, 1946.]

§ 37-3-62. Amount of refund. Where the total resident school enrollment by school year is less than 150 pupils, eighty-five per centum and where it is 150 pupils or over and less than 300, eighty per centum and where it is 300 pupils or over, seventy-five per centum of the total amount expended for maintenance of public elementary schools and high schools within the limits of incorporated cities or incorporated school districts or independent school districts shall be refunded to such city or school district from the moneys of the Territory appropriated for such purposes. [L 1931, ch 119, § 1, p 234; CLA 1933, § 1332; am L Ex Sess 1946, ch 12, § 1, p 93, effective July 1, 1946.]

§ 37-3-63. Annual budget or statement of proposed expenditures. The school board of each incorporated city or incorporated school district shall annually before the first day of July submit to the Commissioner of Education a budget or detailed statement of proposed expenditures for the maintenance of the schools of such incorporated city or incorporated school district during the following school year. Said detailed statement shall be submitted in duplicate and shall set forth the salaries of teachers in each grade and of janitors or other employees of the school district, and proposed expenditures for fuel, light, water, school books and supplies, janitor's supplies, manual training, domestic science, library, and for miscellaneous purposes. The Commissioner of Education may disapprove or reduce any items in the budget and shall approve for Territorial refund only such parts of the proposed expenditures as come within the purview of this article, and are reasonable and necessary. No refund of Territorial moneys shall be made to any school board for expenditures not previously approved by the Commissioner of Education; Provided, that items which it is not possible to include in the annual budget of expenditures may be submitted at a later date. [L 1929, ch 97, § 59, p 218; CLA 1933, § 1333.]

§ 37-3-64. Restriction of expenditures. No expenditures for the following purposes shall be considered as expenditures for maintenance within the meaning of this article.

- (a) Levying and collecting taxes.
- (b) Conducting regular or special school elections.

Sec. 3. In furtherance of the provisions contained in the compact, there shall be three members of the commission from the State of Alaska, appointed by the governor and confirmed by the legislature in joint session. One such commissioner shall be the administrative or other officer of the Alaska Department of Fish and Game charged with the conservation of the state's marine fisheries resource; another commissioner shall be a member of the legislature of this state who is a member of the committee on resources; and another member shall be a citizen of this state who has a wide knowledge of and interest in the marine fisheries problem.

Sec. 4. The term of each commissioner

is four years. A commissioner holds office until his successor is appointed and qualified, but such successor's term expires four years from the legal date of expiration of the term of his predecessor. Any commissioner may be removed from office by the governor upon charges and after a hearing. The term of any commissioner who ceases to hold the qualifications required terminates and a successor may be appointed. Vacancies occurring in the office of a commissioner from any reason or cause shall be filled for the unexpired term in the same manner as for a full term appointment.

Sec. 5. This Act takes effect July 1, 1962.

Approved May 4, 1962

CHAPTER 163

AN ACT

Requiring an applicant for a commercial fishing license to file a signed statement of filing of the Alaska net income tax return; amending Sec. 3, Art. III, Ch. 94, SLA 1959; and providing for an effective date.

(C.S.H.B. 396)

Be it enacted by the Legislature of the State of Alaska:

Section 1. Sec. 3, Art. III, Ch. 94, SLA 1959, is amended to read:

Sec. 3. **Issuance of Licenses.** a. Licenses herein required shall be issued to any qualified person by the commissioner or his duly authorized deputies, pursuant to written application accompanied by the required fee and containing such reasonable information as may be required by the commissioner. Such applications shall be simple in form and be executed by applicants or their respective agents under the penalties of perjury.

b. An application for a commercial fishing license shall include a signed statement on a form furnished by the commissioner stating, under the penalties of perjury, that the applicant has filed any net income tax return due the state for the previous tax year, or, if the applicant did not file an Alaska net income tax return for the previous tax year, that he did not earn income in Alaska during that year. The commissioner shall reject no license application for the sole reason of failure to pay a tax.

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved May 4, 1962

CHAPTER 164

AN ACT

Creating a public school foundation program; providing a system for allocating state aid to local school districts; repealing certain laws in conflict therewith; and providing for an effective date.

(C.S.H.B. 420)

Be it enacted by the Legislature of the State of Alaska:

Article I

State Aid to Local School Districts

Section 1.01. Declaration of Intent. It is the intention of the legislature, in enacting this public school foundation program, to assure an adequate level of educational opportunities for those in attendance in the public schools of the state. This Act shall not be interpreted as preventing any public school district from providing educational services and facilities beyond those assured by the foundation program.

Sec. 1.02. Basic Need. For the purposes of this Act, the "basic need" for each school district shall be the sum of the following:

(1) the teachers' salary allotment (Sec. 1.04);

(2) the average daily membership allotment (Sec. 1.05); and

(3) the attendance center allotment (Sec. 1.06).

Sec. 1.03. State Aid. The amount of state aid shall be determined by subtracting the required local effort (Sec. 1.07) from the basic need (Sec. 1.02).

Sec. 1.04. Teachers' Salary Allotment. a. The teachers' salary allotment for each district shall be the product of the "teacher salary average" times the "allowable number of teacher units."

b. The teacher salary average is the sum derived by dividing the total amount which the district was required to pay to the full-time teachers employed by the district in the year two years prior to the fiscal year under the state minimum salary schedule, divided by the total number of full-time teachers employed by the district in the year two years prior to the fiscal year. If the legislature raises the state minimum salary scale by a law effective during the fiscal year, the teacher salary average shall be recomputed as if the new salary scale had been in effect in the year two years prior to the fiscal year.

c. The allowable number of teacher units for each district is the number of teachers employed by the district for the fiscal year, but not to exceed the number of teacher units which is allowed to the

district for the fiscal year by this subsection.

(1) Each district is entitled to the number of teacher units for elementary schools which corresponds to the average daily membership for its elementary schools in the following elementary schedule. Each district is entitled to the number of teacher units for secondary schools which corresponds to the average daily membership for its secondary schools in the following secondary schedule; provided, that if a school district has two or more secondary attendance centers, it shall separately compute the allowable number of teacher units for each of its secondary attendance centers which has an average daily membership of 301 or more pupils.

Schedule of Allowable Number of Teacher Units

| Elementary Schedule | Secondary Schedule |
|--|---|
| Allowable Average daily teacher membership | Allowable Average daily teacher membership |
| 8-15 | 1 Under 10 |
| 16-30 | 2 10-15 |
| 31-45 | 3 16-25 |
| 46-60 | 4 26-40 |
| 61-75 | 5 41-60 |
| 76-100 | 6 61-80 |
| | 81-100 7 |
| 101-300 | 6 plus 1 for each 20 pupils, or major fraction thereof, between 101 and 300 101-300 7 plus 1 for each 20 pupils, or major fraction thereof, between 101 and 300 |
| 301 and over | 16 plus 1 for each 25 pupils, or major fraction thereof, over 300 301 and over 17 plus 1 for each 25 pupils, or major fraction thereof, over 300 |

(2) If a district has less than 600 pupils in average daily membership, it shall not be allowed any teacher units for administrators in excess of teacher units allowed by paragraph (1) of this subsection.

(3) If a school district has an average

daily membership of 600 or more students, it is entitled to teacher units, as an allowance for superintendents and assistants, in addition to those otherwise allowed in this subsection. Each such district is entitled to the number of teacher units which corresponds to the total elementary and secondary average daily membership in the following schedule:

| Total average daily membership | Allowable No. of teacher units |
|--------------------------------|--------------------------------|
| 601-3000 | 1 |
| 3001-5999 | 2 |
| Over 6000 | 3 |

(4) Each district is entitled to additional teacher units as an allowance for principals and vice principals as follows:

(a) A school district with an average daily membership of 700 or more is allowed a teacher unit for each building with eight or more classrooms, as an allowance for a principal for such building.

(b) A school district having one or more buildings with 24 or more classrooms in use as regular classrooms with teachers assigned is also allowed a teacher unit for each such building, as an allowance for a vice principal for such building.

(5) This schedule of allowable number of teacher units is only for use in determining allotments under the public school foundation program, and does not prohibit a district from hiring a greater number of teachers to be paid from its own funds.

Sec. 1.05. Average Daily Membership Allotment. The average daily membership allotment for each district shall be as follows:

(1) If the district lies in the Southeastern Senate District: \$140 times average daily membership;

(2) If the district lies in the South-central Senate District: \$150 times average daily membership;

(3) If the district lies in the Central and Northwest Senate Districts and that part of the Southcentral Senate District lying west of 152° west longitude: \$160 times the average daily attendance.

Sec. 1.06. Attendance Center Allotment. The attendance center allotment for each district shall be the product of the number

of attendance centers in the school district times \$1,000. For the purposes of this section, "attendance center" means each elementary or secondary school which functions as a distinct administrative unit and is allocated a principal by the district school board; provided, that the State Board of Education may designate as attendance centers, in addition to those which qualify under this definition, those schools which it determines should be considered as attendance centers because of remote location or other special circumstances.

Sec. 1.07. Required Local Effort. a. The required local effort of each district shall be the sum of the required local tax effort of the district and one-half of any Public Law 874 money received from the federal government in the pre-fiscal year.

b. The required local tax effort for each district is the amount of revenue raised from local sources which is equivalent to the amount which would be raised from a mill levy on the full and true value of taxable real and personal property within the district. The specific amount of this mill levy shall be established by the first session of the third Alaska legislature. The amount of the required local tax effort may be raised from any source available to the district and does not have to be derived from property taxes.

c. Every district which is charged by law with the responsibility of providing public education or which has assumed such responsibility voluntarily is required to raise each year a sum equivalent to the required local tax effort.

Sec. 1.08. Public School Foundation Account. a. There is hereby established the public school foundation account consisting of appropriations for distribution to districts in accordance with the provisions of this Act.

b. The money of the public school foundation account shall be used only in aid of public schools as provided by this Act.

c. Any money in the public school foundation account which is not allocated, as provided in this Act, prior to the end of the fiscal year for which appropriated shall revert to the general fund.