

# HB 27

## Application of Average Daily Membership (ADM) to Base Student Allocation (BSA)

# Application of ADM to BSA

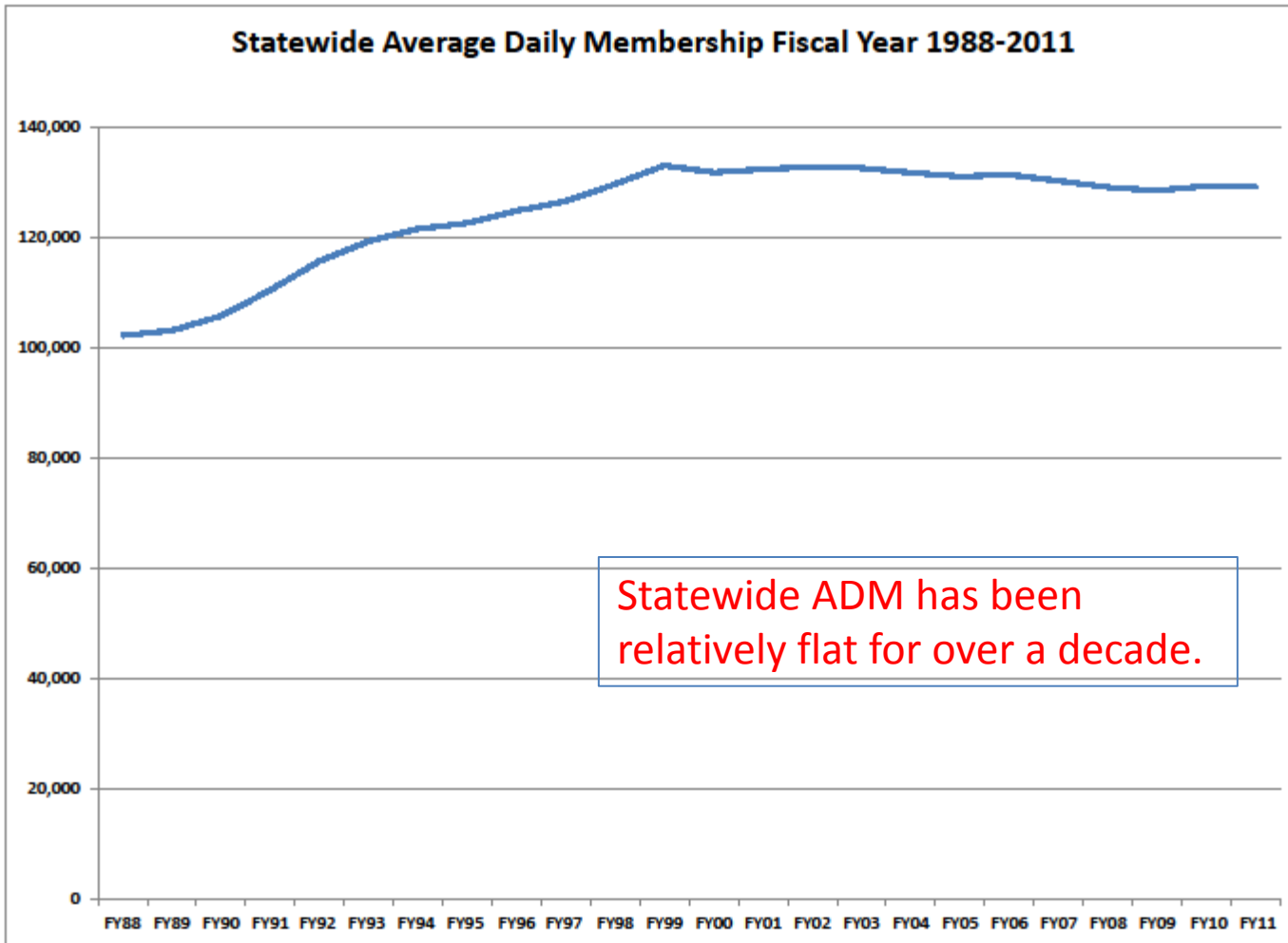
Estimate	Budget Period	ADM Count	ADM Confirmation	Expenditure Year	Payment Schedule
Jan 2011	Spring 2011	Oct. 2011	Jan. 2012	FY 11-12	Jul-Mar Estimate Apr-Jun Adjusted
	Spring 2014	Oct. 2013	Jan. 2014	FY 14-15	Jul-Mar Actual Apr-Jun Actual*

\*With supplemental adjustment  
if hold harmless applies

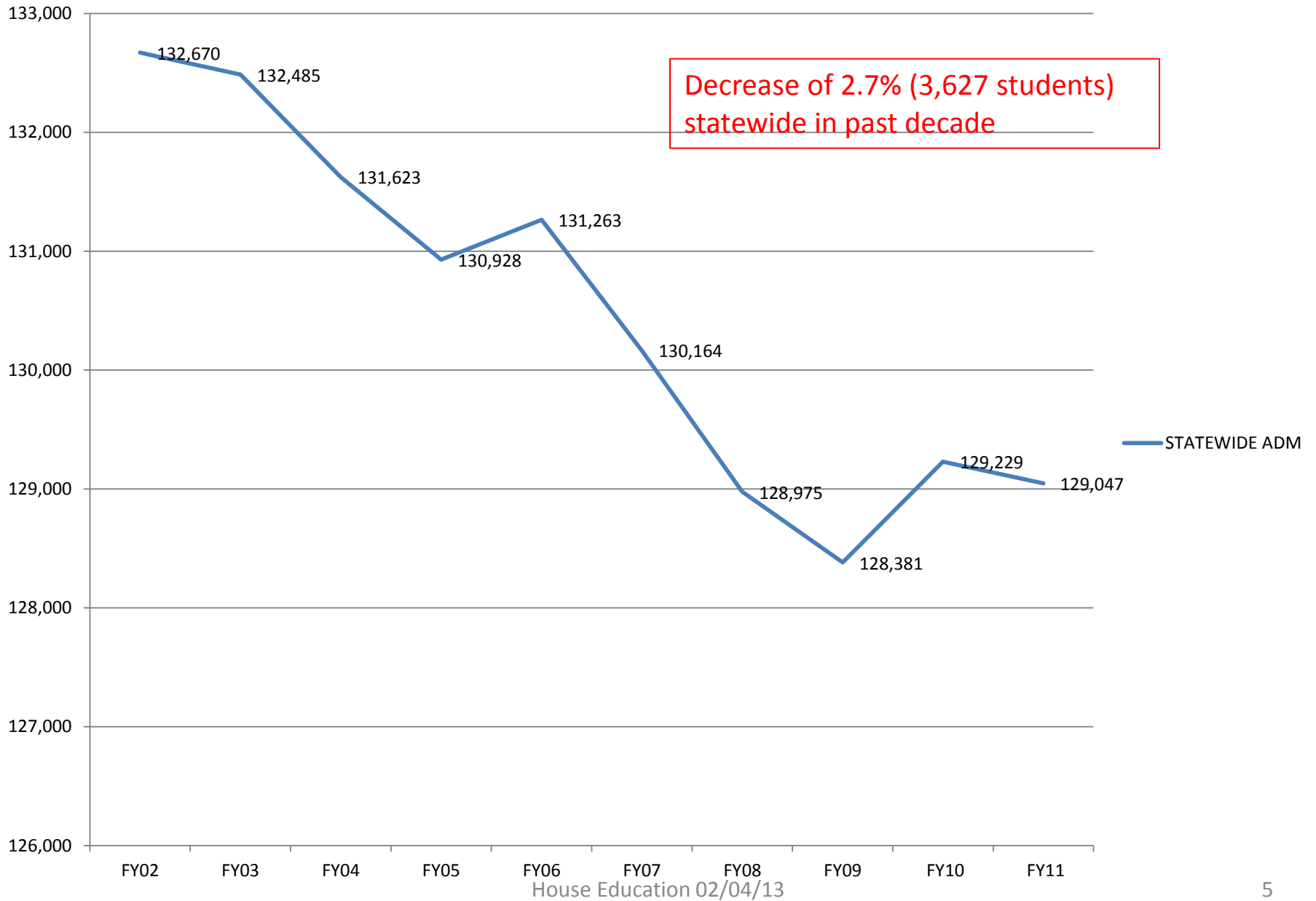
# Variations in ADM Projections

- For FY 2011, Variations ranged from
  - 743 students too high (1.5%) to
  - 192 students too low (0.84%)
  - 9.8% too high (3.35 students)
  - 15.8% too low (16.25 students)

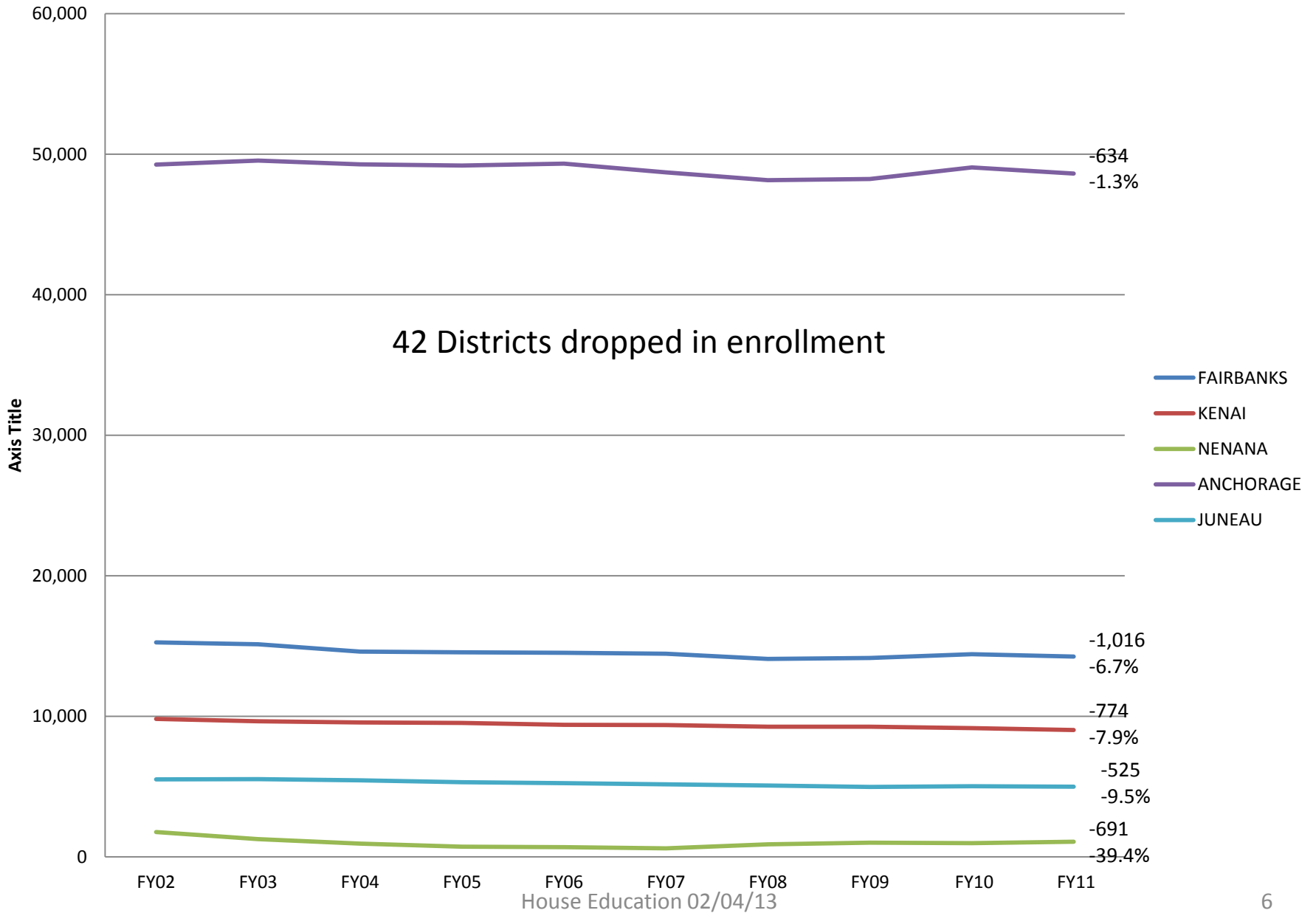
Based upon unadjusted ADM



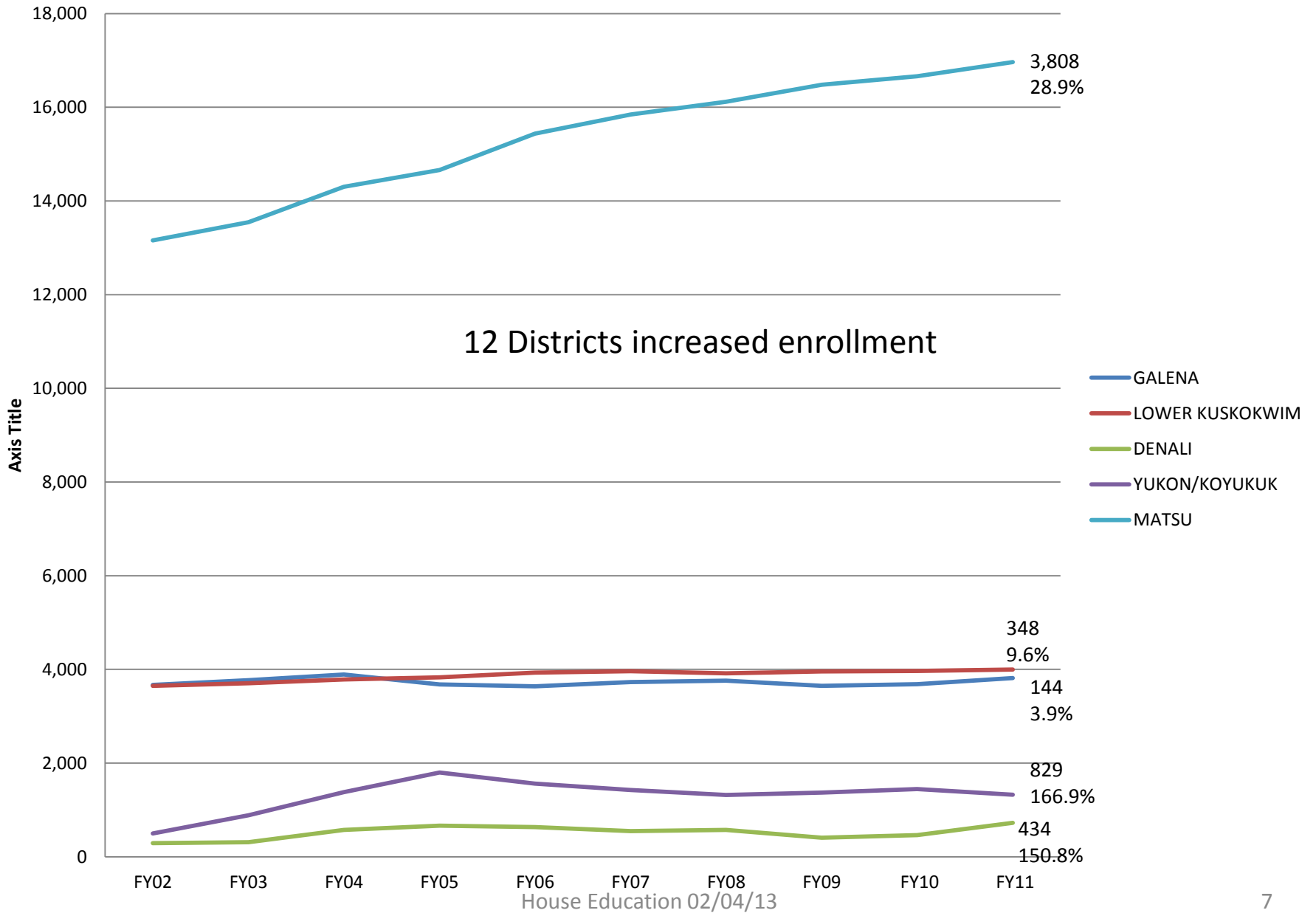
## Statewide ADM FY 2002-2011



## The Biggest Losses



# The Biggest Gains



# Reserve Funds

- Government Financial Officers Association  
Best Practice (2011)

2 months regular general fund operating  
revenues or expenditures

- One month equals 8.3%
- **Alaska Currently Allows Only 10%**



# Returned Funds

Amount removed from district's operating budget

- Fairbanks North Star Borough School District
  - FY 2010 \$2.1 million
  - FY 2011 \$1.2 million
- Mat-Su Borough School District
  - FY 2010 \$1.3 million (Reserve balance 0.6% of expenditures)
  - FY 2011 \$268 thousand