

§ 14.17.300. Public education fund, AK ST § 14.17.300

West's Alaska Statutes Annotated

Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.300

§ 14.17.300. Public education fund

Currentness

(a) The public education fund is established. The fund consists of appropriations for

- (1) distribution to school districts, to the state boarding school, and for centralized correspondence study under this chapter; and
- (2) transportation of pupils under AS 14.09.010.

(b) Money appropriated to the fund may be expended without further appropriation. Money appropriated to the fund does not lapse. The money in the fund may be expended only in aid of public schools and for centralized correspondence study programs under this chapter and for transportation of pupils under AS 14.09.010. Interest earned on money held in the fund before expenditure may be appropriated to the fund by the legislature.

Credits

SLA 1998, ch. 83, § 2; SLA 2005, ch. 4, § 1.

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§ 14.17.400. State aid for districts, AK ST § 14.17.400

West's Alaska Statutes Annotated

Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.400

§ 14.17.400. State aid for districts

Currentness

(a) The state aid for which a school district is eligible in a fiscal year is equal to the amount for which a district qualifies under AS 14.17.410.

(b) If the amount appropriated to the public education fund for purposes of this chapter is insufficient to meet the amounts authorized under (a) of this section for a fiscal year, the department shall reduce pro rata each district's basic need by the necessary percentage as determined by the department. If the basic need of each district is reduced under this subsection, the department shall also reduce state funding for centralized correspondence study and the state boarding school by the same percentage.

Credits

SLA 1998, ch. 83, § 2; SLA 2005, ch. 4, § 2.

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West's Alaska Statutes Annotated

Title 14. Education, Libraries, and Museums (Refs & Anno)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.410

§ 14.17.410. Public school funding

Currentness

(a) A district is eligible for public school funding in an amount equal to the sum calculated under (b) and (c) of this section.

(b) Public school funding consists of state aid, a required local contribution, and eligible federal impact aid determined as follows:

(1) state aid equals basic need minus a required local contribution and 90 percent of eligible federal impact aid for that fiscal year; basic need equals the sum obtained under (D) of this paragraph, multiplied by the base student allocation set out in AS 14.17.470; district adjusted ADM is calculated as follows:

(A) the ADM of each school in the district is calculated by applying the school size factor to the student count as set out in AS 14.17.450;

(B) the number obtained under (A) of this paragraph is multiplied by the district cost factor described in AS 14.17.460;

(C) the ADMs of each school in a district, as adjusted according to (A) and (B) of this paragraph, are added; the sum is then multiplied by the special needs factor set out in AS 14.17.420(a)(1) and the high school vocational education factor set out in AS 14.17.420(a)(3);

(D) the number obtained for intensive services under AS 14.17.420(a)(2) and the number obtained for correspondence study under AS 14.17.430 are added to the number obtained under (C) of this paragraph;

(E) notwithstanding (A)–(C) of this paragraph, if a school district's ADM adjusted for school size under (A) of this paragraph decreases by five percent or more from one fiscal year to the next fiscal year, the school district may use the last fiscal year before the decrease as a base fiscal year to offset the decrease, according to the following method:

(i) for the first fiscal year after the base fiscal year determined under this subparagraph, the school district's ADM adjusted for school size determined under (A) of this paragraph is calculated as the district's ADM adjusted for school size, plus 75 percent of the difference in the district's ADM adjusted for school size between the base fiscal year and the first fiscal year after the base fiscal year;

(ii) for the second fiscal year after the base fiscal year determined under this subparagraph, the school district's ADM adjusted for school size determined under (A) of this paragraph is calculated as the district's ADM adjusted for school size, plus 50 percent of the difference in the district's ADM adjusted for school size between the base fiscal year and the second fiscal year after the base fiscal year;

(iii) for the third fiscal year after the base fiscal year determined under this subparagraph, the school district's ADM adjusted for school size determined under (A) of this paragraph is calculated as the district's ADM adjusted for school

§ 14.17.410. Public school funding, AK ST § 14.17.410

size, plus 25 percent of the difference in the district's ADM adjusted for school size between the base fiscal year and the third fiscal year after the base fiscal year;

(F) the method established in (E) of this paragraph is available to a school district for the three fiscal years following the base fiscal year determined under (E) of this paragraph only if the district's ADM adjusted for school size determined under (A) of this paragraph for each fiscal year is less than the district's ADM adjusted for school size in the base fiscal year;

(G) the method established in (E) of this paragraph does not apply to a decrease in the district's ADM adjusted for school size resulting from a loss of enrollment that occurs as a result of a boundary change under AS 29;

(2) the required local contribution of a city or borough school district is the equivalent of a four mill tax levy on the full and true value of the taxable real and personal property in the district as of January 1 of the second preceding fiscal year, as determined by the Department of Commerce, Community, and Economic Development under AS 14.17.510 and AS 29.45.110, not to exceed 45 percent of a district's basic need for the preceding fiscal year as determined under (1) of this subsection.

(c) In addition to the local contribution required under (b)(2) of this section, a city or borough school district in a fiscal year may make a local contribution of not more than the greater of

(1) the equivalent of a two mill tax levy on the full and true value of the taxable real and personal property in the district as of January 1 of the second preceding fiscal year, as determined by the Department of Commerce, Community, and Economic Development under AS 14.17.510 and AS 29.45.110; or

(2) 23 percent of the district's basic need for the fiscal year under (b)(1) of this section.

(d) State aid may not be provided to a city or borough school district if the local contributions required under (b)(2) of this section have not been made.

(e) If a city or borough school district is established after July 1, 1998, for the first three fiscal years in which the city or borough school district operates schools, local contributions may be less than the amount that would otherwise be required under (b)(2) of this section, except that

(1) in the second fiscal year of operations, local contributions must be at least the greater of

(A) the local contributions, excluding federal impact aid, for the previous fiscal year; or

(B) the sum of 10 percent of the district's eligible federal impact aid for that year and the equivalent of a two mill tax levy on the full and true value of the taxable real and personal property in the city or borough school district as of January 1 of the second preceding fiscal year, as determined by the Department of Commerce, Community, and Economic Development under AS 14.17.510 and AS 29.45.110; and

(2) in the third year of operation, local contributions must be at least the greater of

(A) the local contributions, excluding federal impact aid, for the previous fiscal year; or

(B) the sum of 10 percent of the district's eligible federal impact aid for that year and the equivalent of a three mill tax levy on the full and true value of the taxable real and personal property in the district as of January 1 of the second preceding fiscal year, as determined by the Department of Commerce, Community, and Economic Development under AS 14.17.510 and AS 29.45.110.

(f) A school district is eligible for additional state aid in the amount by which the local contributions that would otherwise have been required under (b)(2) of this section exceed the district's actual local contributions under (e) of this section.

Credits

SLA 1998, ch. 83, § 2. Amended by SLA 2008, ch. 9, § 3, eff. July 1, 2008; 1st Sp. Sess. 2011, ch. 7, § 2, eff. July 23, 2011.

§ 14.17.410. Public school funding, AK ST § 14.17.410

Notes of Decisions (6)

Current through the 2011 of the First Regular Session and First Special Session of the 27th Legislature

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.420

§ 14.17.420. Funding for special needs, high school vocational and technical instruction, and intensive services

Currentness

(a) As a component of public school funding, a district is eligible for special needs and high school vocational and technical instruction funding and may be eligible for intensive services funding as follows:

(1) special needs funding is available to a district to assist the district in providing special education, gifted and talented education, vocational education, and bilingual education services to its students; a special needs funding factor of 1.20 shall be applied as set out in AS 14.17.410(b)(1);

(2) in addition to the special needs funding for which a district is eligible under (1) of this subsection, a district is eligible for intensive services funding for each special education student who needs and receives intensive services and is enrolled on the last day of the count period; for each such student, intensive services funding is equal to the intensive student count multiplied by 13;

(3) in addition to the special needs and intensive services funding available under (1) and (2) of this subsection, high school vocational and technical instruction funding is available to assist districts in providing vocational and technical instruction to students who are enrolled in grades nine through 12; a high school vocational and technical instruction funding factor of 1.01 shall be applied as set out in AS 14.17.410(b)(1); in this paragraph, "vocational and technical instruction" excludes costs associated with

(A) administrative expenses; and

(B) instruction in general literacy, mathematics, and job readiness skills.

(b) If a district offers special education, gifted and talented education, vocational education, or bilingual education services, in order to receive funding under (a)(1) of this section, the district must file with the department a plan that indicates the services that will be provided to students who receive these services.

(c) In this section, "intensive services" has the meaning given by the department by regulation adopted under AS 14.30.180--14.30.350.

Credits

SLA 1998, ch. 83, § 2. Amended by SLA 2008, ch. 9, § 4, eff. July 1, 2008; SLA 2008, ch. 9, § 5, eff. July 1, 2009; SLA 2008, ch. 9, § 6, eff. July 1, 2010; 1st Sp. Sess. 2011, ch. 7, § 3, eff. July 23, 2011.

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§ 14.17.430. State funding for correspondence study, AK ST § 14.17.430

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.430

§ 14.17.430. State funding for correspondence study

Currentness

Except as provided in AS 14.17.400(b), funding for the state centralized correspondence study program or a district correspondence program, including a district that offers a statewide correspondence study program, includes an allocation from the public education fund in an amount calculated by multiplying the ADM of the correspondence program by 80 percent.

Credits

SLA 1998, ch. 83, § 2; SLA 2005, ch. 4, § 3.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.440

§ 14.17.440. State funding for state boarding schools

Currentness

(a) Except as provided in AS 14.17.400(b), funding for state boarding schools established under AS 14.16.010 includes an allocation from the public education fund in an amount calculated by

(1) determining the ADM of state boarding schools by applying the school size factor to the student count as described in AS 14.17.450;

(2) multiplying the number obtained under (1) of this subsection by the special needs factor in AS 14.17.420(a)(1) and the high school vocational education factor set out in AS 14.17.420(a)(3) and multiplying that product by the base student allocation; and

(3) multiplying the product determined under (2) of this subsection by the district cost factor that is applicable to calculation of the state aid for the adjacent school district under AS 14.17.460

(b) State boarding schools are also eligible for intensive services funding under AS 14.17.420(a)(2).

Credits

SLA 1998, ch. 83, § 2; SLA 2005, ch. 4, § 4. Amended by 1st Sp. Sess. 2011, ch. 7, § 4, eff. July 23, 2011.

Current through the 2011 of the First Regular Session and First Special Session of the 27th Legislature.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.450

§ 14.17.450. School size factor

Currentness

(a) For purposes of calculating a school's ADM to determine state aid, the ADM of each school in a district shall be computed by applying the following formula:

If the student count in a school is			The adjusted student count is				
At least	But less than		Base	Multiplier	The number of students in excess of		
10	-	20	39.6				
20	-	30	39.6	+	(1.62	x	20)
30	-	75	55.8	+	(1.49	x	30)
75	-	150	122.85	+	(1.27	x	75)
150	-	250	218.1	+	(1.08	x	150)
250	-	400	326.1	+	(0.97	x	250)
400	-	750	471.6	+	(0.92	x	400)
750 or over			793.6	+	(0.84	x	750).

(b) If the ADM in a school is less than 10, those students shall be included in the ADM of the school in that district with the lowest ADM as determined by the most recent student count data for that district.

(c) Except as provided in (d) of this section, if the student count in a charter school is less than 150, the adjusted student count for the school shall be calculated by multiplying the student count by the student rate for a school that has a student count of 400.

(d) If a charter school has a student count of more than 120 but less than 150 for the current year and is in the first year of operation or had a student count of 150 or more in the previous year of operation,

(1) the adjusted student count for the school shall be calculated by multiplying the student count by 95 percent of the student rate for a school that has a student count of 150; and

(2) not later than February 15, the charter school shall submit for approval of the governing board of the district a plan for the following school year that includes a statement about whether the school will continue to operate if the student count remains the same that year and, if so, a projection of the funding anticipated from the state and other sources, a proposed budget, and a description of anticipated changes to the school staff, program, and curriculum; if the school intends to close if the student count remains the same the following year, the plan must describe transfer plans for students, staff, facilities, and materials.

(e) If an alternative school has a student count of more than 120 but less than 175 for the current year and is in the first year of operation or had a student count of 175 or more in the previous year of operation, the adjusted student count for the school shall be calculated by multiplying the student count by 95 percent of the student rate for a school that has a student count of 175.

§ 14.17.450. School size factor, AK ST § 14.17.450

(f) In (c)--(e) of this section, "student rate" is calculated by adding the base and the multiplier provided under (a) of this section and dividing the sum by the student count.

Credits

SLA 1998, ch. 83, § 2. Amended by SLA 2009, ch. 9, § 1, eff. Aug. 13, 2009.

Current through the 2011 of the First Regular Session and First Special Session of the 27th Legislature

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.460

§ 14.17.460. District cost factors

Currentness

(a) For purposes of calculating a district's adjusted ADM under AS 14.17.410(b)(1), the district cost factor for a school district is (1) for the fiscal year ending June 30, 2009, the factor set out under column (A) of this subsection, (2) for the fiscal year ending June 30, 2010, the factor set out under column (B) of this subsection, (3) for the fiscal year ending June 30, 2011, the factor set out under column (C) of this subsection, (4) for the fiscal year ending June 30, 2012, the factor set out under column (D) of this subsection, and (5) for fiscal years ending on or after June 30, 2013, the factor set out under column (E) of this subsection:

DISTRICT	DISTRICT COST FACTOR				
	(A)	(B)	(C)	(D)	(E)
Alaska Gateway	1.443	1.481	1.519	1.557	1.594
Aleutians East	1.707	1.778	1.849	1.920	1.991
Aleutians Region	1.838	1.864	1.890	1.916	1.939
Anchorage	1.000	1.000	1.000	1.000	1.000
Annette Island	1.175	1.216	1.257	1.298	1.338
Bering Strait	1.762	1.821	1.880	1.939	1.998
Bristol Bay	1.370	1.397	1.424	1.451	1.478
Chatham	1.348	1.405	1.462	1.519	1.576
Chugach	1.395	1.420	1.445	1.470	1.496
Copper River	1.246	1.264	1.282	1.300	1.316
Cordova	1.165	1.182	1.199	1.216	1.234
Craig	1.108	1.133	1.158	1.183	1.206
Delta/Greely	1.174	1.191	1.208	1.225	1.241
Denali	1.323	1.326	1.329	1.332	1.332
Dillingham	1.300	1.312	1.324	1.336	1.346
Fairbanks	1.055	1.059	1.063	1.067	1.070
Galena	1.370	1.376	1.382	1.388	1.391
Haines	1.104	1.128	1.152	1.176	1.200
Hoonah	1.227	1.270	1.313	1.356	1.399
Hydaburg	1.295	1.348	1.401	1.454	1.504
Iditarod	1.658	1.705	1.752	1.799	1.846
Juneau	1.075	1.093	1.111	1.129	1.145
Kake	1.242	1.296	1.350	1.404	1.459
Kashunamiut	1.504	1.533	1.562	1.591	1.619
Kenai Peninsula	1.088	1.109	1.130	1.151	1.171
Ketchikan	1.085	1.106	1.127	1.148	1.170
Klawock	1.160	1.196	1.232	1.268	1.302

§ 14.17.460. District cost factors, AK ST § 14.17.460

Kodiak Island	1.191	1.216	1.241	1.266	1.289
Kuspuk	1.584	1.622	1.660	1.698	1.734
Lake and Peninsula	1.776	1.831	1.886	1.941	1.994
Lower Kuskokwim	1.577	1.599	1.621	1.643	1.663
Lower Yukon	1.650	1.703	1.756	1.809	1.861
Matanuska-Susitna	1.040	1.048	1.056	1.064	1.070
Mt. Edgecumbe	1.098	1.123	1.148	1.173	1.195
Nenana	1.304	1.313	1.322	1.331	1.338
Nome	1.385	1.402	1.419	1.436	1.450
North Slope	1.648	1.684	1.720	1.756	1.791
Northwest Arctic	1.686	1.720	1.754	1.788	1.823
Pelican	1.384	1.408	1.432	1.456	1.477
Petersburg	1.122	1.153	1.184	1.215	1.244
Pribilof	1.555	1.589	1.623	1.657	1.691
Sitka	1.098	1.123	1.148	1.173	1.195
Skagway	1.159	1.163	1.167	1.171	1.174
Southeast Island	1.264	1.299	1.334	1.369	1.403
Southwest Region	1.554	1.587	1.620	1.653	1.685
St. Mary's	1.488	1.522	1.556	1.590	1.624
Tanana	1.641	1.677	1.713	1.749	1.786
Unalaska	1.343	1.368	1.393	1.418	1.441
Valdez	1.133	1.143	1.153	1.163	1.170
Wrangell	1.080	1.100	1.120	1.140	1.159
Yakutat	1.229	1.275	1.321	1.367	1.412
Yukon Flats	1.892	1.948	2.004	2.060	2.116
Yukon/Koyukuk	1.669	1.711	1.753	1.795	1.835
Yupiit	1.596	1.628	1.660	1.692	1.723

(b) The department shall monitor the cost factors established under (a) of this section and shall prepare and submit to the legislature by January 15 of every other fiscal year proposed district cost factors.

Credits

SLA 1998, ch. 83, § 2; SLA 2006, ch. 41, § 5, eff. July 1, 2006; SLA 2006, ch. 41, § 6, eff. July 1, 2007. Amended by SLA 2008, ch. 9, § 7, eff. July 1, 2008.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.470

§ 14.17.470. Base student allocation

Currentness

The base student allocation is \$5,680.

Credits

SLA 1998, ch. 83, § 2; SLA 2001, ch. 95, § 2; SLA 2003, ch. 54, § 2; SLA 2004, ch. 58, § 1; 1st Sp. Sess. 2005, ch. 6, § 1; SLA 2006, ch. 41, § 7, eff. July 1, 2006. Amended by SLA 2008, ch. 9, § 8, eff. July 1, 2008; SLA 2008, ch. 9, § 9, eff. July 1, 2009; SLA 2008, ch. 9, § 10, eff. July 1, 2010.

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Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.480

§ 14.17.480. Quality school funding

Currentness

(a) As a component of public school funding, a district is eligible to receive a quality school funding grant not to exceed the district's adjusted ADM multiplied by \$16. The department shall by regulation establish a grant process to implement this section.

(b) For purposes of the reduction required under AS 14.17.400(b), funding authorized under (a) of this section is treated the same as the state share of public school funding under AS 14.17.410.

Credits

SLA 1998, ch. 83, § 2.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 1. State Aid to Public Schools

AS § 14.17.490

§ 14.17.490. Public school funding adjustments

Currentness

(a) Except as provided in (b)--(e) of this section, if, in fiscal year 1999, a city or borough school district or a regional educational attendance area would receive less public school funding under AS 14.17.410 than the district or area would have received as state aid, the district or area is, in each fiscal year, eligible to receive additional public school funding equal to the difference between the public school funding the district or area was eligible to receive under AS 14.17.410 in fiscal year 1999 and the state aid the district or area would have received in fiscal year 1999.

(b) A city or borough school district is not eligible for additional funding authorized under (a) of this section unless, during the fiscal year in which the district receives funding under (a) of this section, the district received a local contribution equal to at least the equivalent of a four mill tax levy on the full and true value of the taxable real and personal property in the district as of January 1 of the second preceding fiscal year as determined by the Department of Commerce, Community, and Economic Development under AS 14.17.510 and AS 29.45.110.

(c) For the purposes of the reduction required under AS 14.17.400(b), funding authorized under (a) of this section is treated the same as the state share of public school funding under AS 14.17.410.

(d) Beginning in fiscal year 2000, if a district receives more public school funding under AS 14.17.410 than the district received in the preceding fiscal year, any amount received by the district under this section shall be reduced. The amount of the reduction required under this subsection is equal to the amount of increase from the preceding fiscal year in public school funding multiplied by 40 percent. In this subsection, "public school funding" does not include funding under this section.

(e) Beginning in fiscal year 2000, in each fiscal year, the department shall compare each district's ADM with the district's ADM in fiscal year 1999. If the current fiscal year ADM is less than 95 percent of the district's ADM in fiscal year 1999, the department shall reduce the district's public school funding calculated under (a) of this section by a percentage equal to the percentage of decrease in the district's ADM.

(f) For purposes of this section, "state aid" means state aid distributed under the provisions of AS 14.17, as those provisions read on January 1, 1998, and additional district support appropriated by the legislature for fiscal year 1998.

Credits

SLA 1998, ch. 83, § 2.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 2. Preparation of Public School Funding Budget

AS § 14.17.500

§ 14.17.500. Student count estimate

Currentness

(a) A district shall prepare and submit to the department by November 5 of each fiscal year, in the manner and on forms prescribed by the department, an estimate of its ADM and other student count data, including per school student count data, for the succeeding fiscal year upon which computations can be made to estimate the amount of state aid for which the district may be eligible under AS 14.17.400 in the succeeding fiscal year. In making its report, the district shall consider its ADM, other student count data, the pattern of growth or decline of the student population in preceding years, and other pertinent information available to the district.

(b) Part-time students shall be included in the student count data in accordance with regulations adopted by the department.

(c) When reporting a district's ADM, a part-time student who is a correspondence student may not be counted as more than one full-time equivalent student.

Credits

SLA 1998, ch. 83, § 2; SLA 1998, ch. 120, § 3.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 2. Preparation of Public School Funding Budget

AS § 14.17.505

§ 14.17.505. Fund balance in school operating fund

Currentness

(a) A district may not accumulate in a fiscal year an unreserved portion of its year-end fund balance in its school operating fund, as defined by department regulations, that is greater than 10 percent of its expenditures for that fiscal year.

(b) The department shall review each district's annual audit under AS 14.14.050 for the preceding fiscal year to ascertain its year-end operating fund balance. The amount by which the unreserved portion of that balance exceeds the amount permitted in (a) of this section shall be deducted from the state aid that would otherwise be paid to the district in the current fiscal year.

Credits

SLA 1998, ch. 83, § 2.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 2. Preparation of Public School Funding Budget

AS § 14.17.510

**§ 14.17.510. Determination of full and true value by Department
of Commerce, Community, and Economic Development**

Currentness

(a) To determine the amount of required local contribution under AS 14.17.410(b)(2) and to aid the department and the legislature in planning, the Department of Commerce, Community, and Economic Development, in consultation with the assessor for each district in a city or borough, shall determine the full and true value of the taxable real and personal property in each district in a city or borough. If there is no local assessor or current local assessment for a city or borough school district, then the Department of Commerce, Community, and Economic Development shall make the determination of full and true value guided by AS 29.45.110 and based on a determination of full and true value made by the state assessor at least every two years using the best information available, including on-site inspections made by the state assessor in each of those districts at least once every four years. For purposes of this subsection, the full and true value of taxable real and personal property in any area detached shall be excluded from the determination of the full and true value of the municipality from which the property was detached for the two years immediately preceding the effective date of the detachment. Also, in making the determination for a municipality that is a school district, or for a city that is within a borough school district, the assessed value of property taxable under AS 43.56 shall be excluded if a tax is not levied under AS 29.45.080 by the municipality that is the school district. The determination of full and true value shall be made by October 1 and sent by certified mail, return receipt requested, on or before that date to the president of the school board in each city or borough school district. Duplicate copies shall be sent to the commissioner. The governing body of a city or borough that is a school district may obtain judicial review of the determination. The superior court may modify the determination of the Department of Commerce, Community, and Economic Development only upon a finding of abuse of discretion or upon a finding that there is no substantial evidence to support the determination.

(b) Motor vehicles subject to the motor vehicle registration tax under AS 28.10.431 shall be treated as taxable property under this section.

(c) Notwithstanding AS 14.17.410(b)(2) and the other provisions of this section, if the assessed value in a city or borough school district determined under (a) of this section increases from the base year, only 50 percent of the annual increase in assessed value may be included in determining the assessed value in a city or borough school district under (a) of this section. The limitation on the increase in assessed value in this subsection applies only to a determination of assessed value for purposes of calculating the required contribution of a city or borough school district under AS 14.17.410(b)(2) and 14.17.490(b). In this subsection, the base year is 1999.

Credits

SLA 1998, ch. 83, § 2; SLA 2001, ch. 95, § 3; SLA 2006, ch. 5, § 1, eff. June 14, 2006.

Notes of Decisions (2)

Current through the 2011 of the First Regular Session and First Special Session of the 27th Legislature

§ 14.17.510. Determination of full and true value by Department..., AK ST § 14.17.510

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 2. Preparation of Public School Funding Budget

AS § 14.17.520

§ 14.17.520. Minimum expenditure for instruction

Currentness

(a) A district shall budget for and spend a minimum of 70 percent of its school operating expenditures in each fiscal year on the instructional component of the district budget.

(b) The commissioner shall reject a district budget that does not comply with (a) of this section and, unless a waiver has been granted by the board under (d) of this section, shall withhold payments of state aid from that district, beginning with the payment for the second full month after rejection and continuing until the school board of the district revises the district budget to comply with (a) of this section.

(c) The commissioner shall review the annual audit of each district for compliance with the expenditure requirements of (a) of this section. If the commissioner determines that a district does not meet those requirements, the commissioner shall advise the district of the determination, calculate the amount of the deficiency, and deduct that amount from state aid paid to the district for the current fiscal year. A deduction in state aid required under this subsection begins with the payment for the second full month after the determination, unless a waiver has been granted by the board under (d) of this section.

(d) A district that has been determined by the commissioner to be out of compliance with the requirements of this section may, within 20 days of the commissioner's determination, request a waiver by the board of the imposition by the commissioner of any reduction in state aid payments under (b) or (c) of this section. The request must be in writing and must include an analysis of the reasons and causes for the district's inability to comply with the requirements of this section. The board may grant the waiver if the board determines that the district's failure to meet the expenditure requirements of this section was due to circumstances beyond the control of the district. The request must also be submitted to the Legislative Budget and Audit Committee, which shall review the district's request and forward the committee's recommendations on it to the board.

(e) The commissioner shall submit an annual report on actions taken by the commissioner or the board under this section to the Legislative Budget and Audit Committee by April 15 of each year.

(f) In this section, "instructional component" includes expenditures for teachers and for pupil support services.

Credits

SLA 1998, ch. 83, § 2.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 3. Procedure for Payments of State Aid

AS § 14.17.600

§ 14.17.600. Student count periods

Currentness

(a) Within two weeks after the end of the 20-school-day period ending the fourth Friday in October, each district shall transmit a report to the department that, under regulations adopted by the department, reports its ADM for that count period and other student count information that will aid the department in making a determination of its state aid under the public school funding program. For centralized correspondence study, the October report shall be based on the period from July 1 through the fourth Friday in October. The department may make necessary corrections in the report submitted and shall notify the district of changes made. The commissioner shall notify the governor of additional appropriations the commissioner estimates to be necessary to fully finance the public school funding program for the current fiscal year.

(b) Upon written request and for good cause shown, the commissioner may permit a district to use a 20-school-day count period other than the period set out in (a) of this section. However, a count period approved under this subsection must be 20 consecutive school days unless one or more alternate count periods are necessary to permit a district to implement flexible scheduling that meets the district's needs and goals without jeopardizing the state aid for which the district would ordinarily be eligible under this chapter.

Credits

SLA 1998, ch. 83, § 2; SLA 2003, ch. 114, § 6. Amended by SLA 2009, ch. 41, § 15, eff. June 21, 2009.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 4. General Provisions

AS § 14.17.900

§ 14.17.900. Construction and implementation of chapter

Currentness

(a) This chapter does not create a debt of the state. Each district shall establish, maintain, and operate under a balanced budget. The state is not responsible for the debts of a school district.

(b) Money to carry out the provisions of this chapter may be appropriated annually by the legislature into the public education fund. If the amount appropriated to the fund for the purposes of this chapter is insufficient to meet the allocations authorized under AS 14.17.400--14.17.470 for a fiscal year, state aid shall be reduced according to AS 14.17.400(b).

Credits

SLA 1998, ch. 83, § 2; SLA 2005, ch. 4, § 6.

Notes of Decisions (1)

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 4. General Provisions

AS § 14.17.905

§ 14.17.905. Facilities constituting a school

Currentness

(a) For purposes of this chapter, the determination of the number of schools in a district is subject to the following:

- (1) a community with an ADM of at least 10, but not more than 100, shall be counted as one school;
- (2) a community with an ADM of at least 101, but not more than 425, shall be counted as
 - (A) one elementary school, which includes those students in grades kindergarten through six; and
 - (B) one secondary school, which includes students in grades seven through 12;
- (3) in a community with an ADM of greater than 425, each facility that is administered as a separate school shall be counted as one school, except that each alternative school with an ADM of less than 175 shall be counted as a part of the school in the district with the highest ADM.

(b) Notwithstanding (a)(3) of this section and for purposes other than calculations under AS 14.17.450, a charter school shall be counted as a separate school if the charter school has an ADM of at least 150 students.

Credits

SLA 1998, ch. 83, § 2; SLA 2001, ch. 70, § 7; SLA 2001, ch. 95, § 4. Amended by SLA 2009, ch. 9, § 2, eff. Aug. 13, 2009.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 4. General Provisions

AS § 14.17.910

§ 14.17.910. Restrictions governing receipt and expenditure of district money

Currentness

(a) Each district shall maintain complete financial records of the receipt and disbursement of state aid, money acquired from local effort, and other money received or held by the district. The records must be in the form required by the department and are subject to audit by the department at a time and place designated by the department.

(b) State aid provided under this chapter is for general operational purposes of the district. All district money, including state aid, shall be received, held, allocated, and expended by the district under applicable local law and state and federal constitutional provisions, statutes, and regulations, including those related to ethical standards and accounting principles.

Credits

SLA 1998, ch. 83, § 2.

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Title 14. Education, Libraries, and Museums (Refs & Annos)

Chapter 17. Financing of Public Schools

Article 4. General Provisions

AS § 14.17.920

§ 14.17.920. Regulations

Currentness

The department shall adopt regulations necessary to implement this chapter.

Credits

SLA 1998, ch. 83, § 2.

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Chapter 17. Financing of Public Schools

Article 4. General Provisions

AS § 14.17.990

§ 14.17.990. Definitions

Currentness

In this chapter, unless the context requires otherwise,

- (1) "ADM or average daily membership" means the aggregate number of full-time equivalent students enrolled in a school district during the student count period for which a determination is being made, divided by the actual number of days that school is in session for the student count period for which the determination is being made;
- (2) "district" means a city or borough school district or a regional educational attendance area;
- (3) "district adjusted ADM" means the number resulting from the calculations under AS 14.17.410(b)(1);
- (4) "district ADM" means the sum of the ADMs in a district;
- (5) "eligible federal impact aid" means the amount of federal impact aid received by a district as of March 1 of the fiscal year as a result of an application submitted in the preceding fiscal year, including advance payments and adjustments received since March 1 of the preceding fiscal year from prior year applications, under 20 U.S.C. 7701--7714, except payments received under former 20 U.S.C. 7703(f)(2)(B), to the extent the state may consider that aid as local resources under federal law;
- (6) "local contribution" means appropriations and the value of in-kind services made by a district;
- (7) "taxable real and personal property" means all real and personal property taxable under the laws of the state.

Credits

SLA 1998, ch. 83, § 2. Amended by SLA 2009, ch. 41, § 16, eff. June 21, 2009.

Current through the 2011 of the First Regular Session and First Special Session of the 27th Legislature