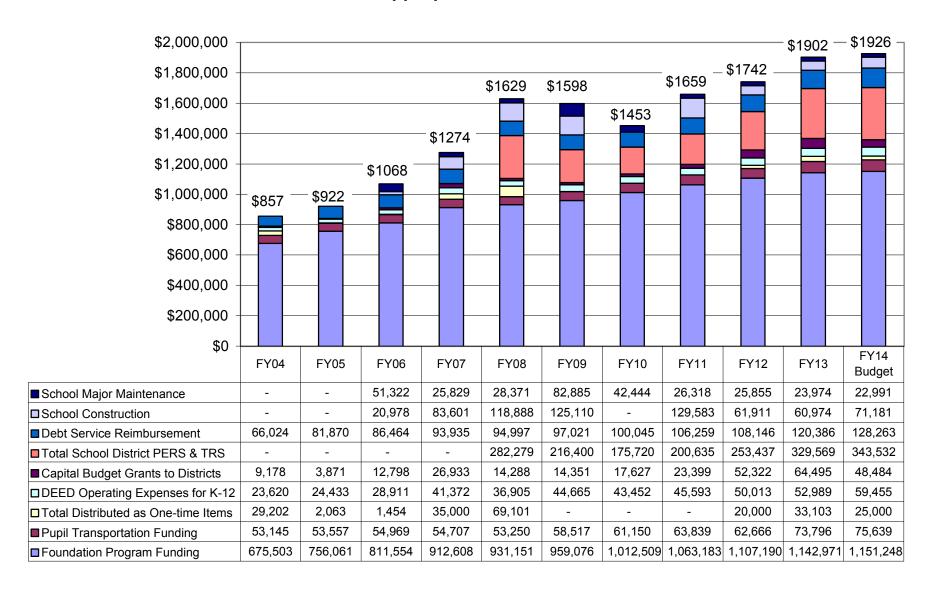
# Funding Public Education in Alaska

Prepared for the

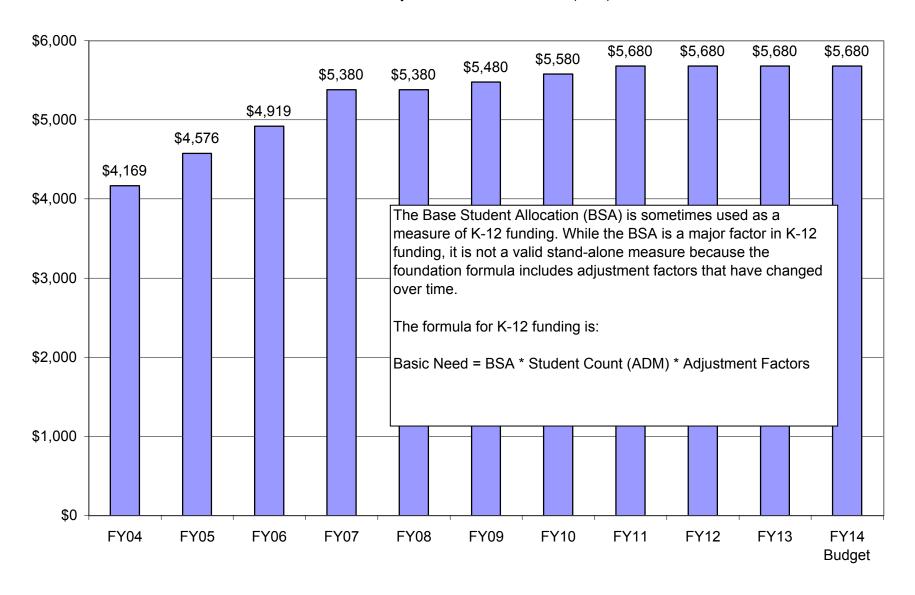
K-12 Task Force

By
David Teal
Director, Legislative Finance Division
August 2013

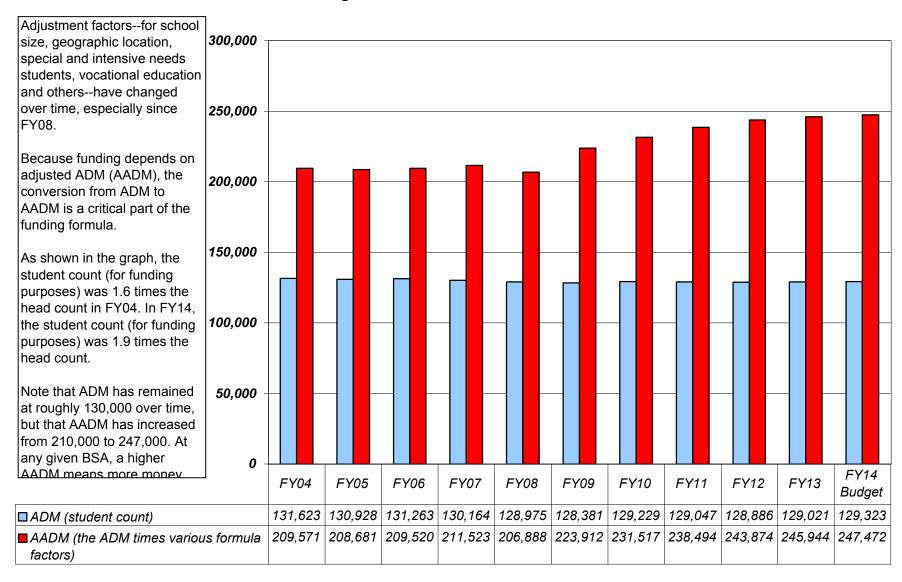
# **General Fund Appropriations for K-12 Education**



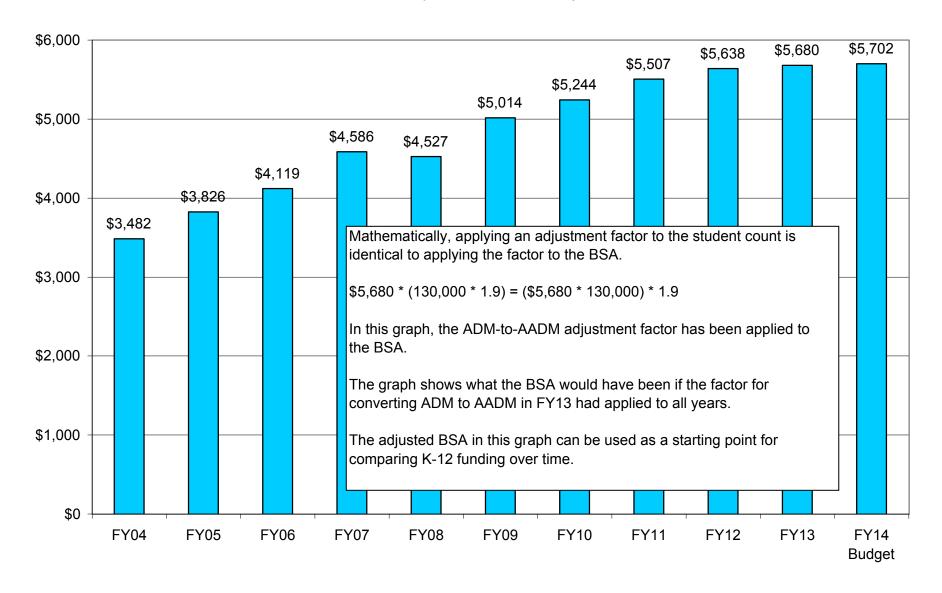
#### C1: Statutory Base Student Allocation (BSA)



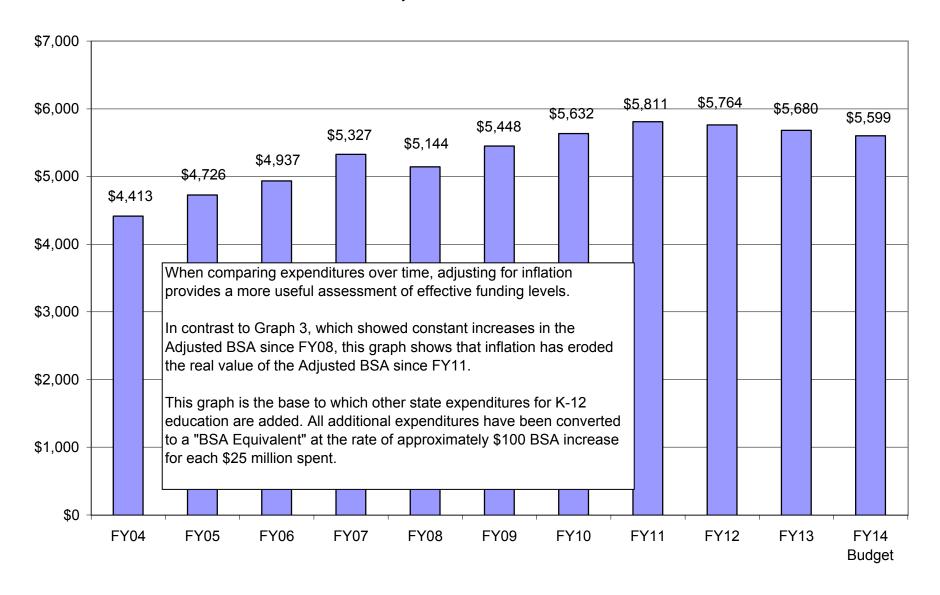
#### C2: Converting Head Count to Students that are Funded



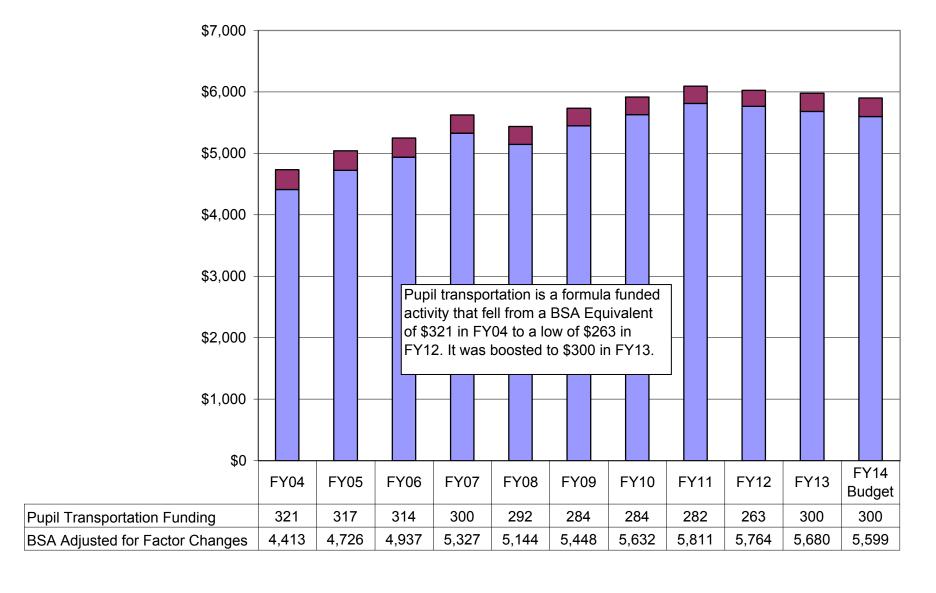
#### C3: BSA Adjusted for Factor Changes



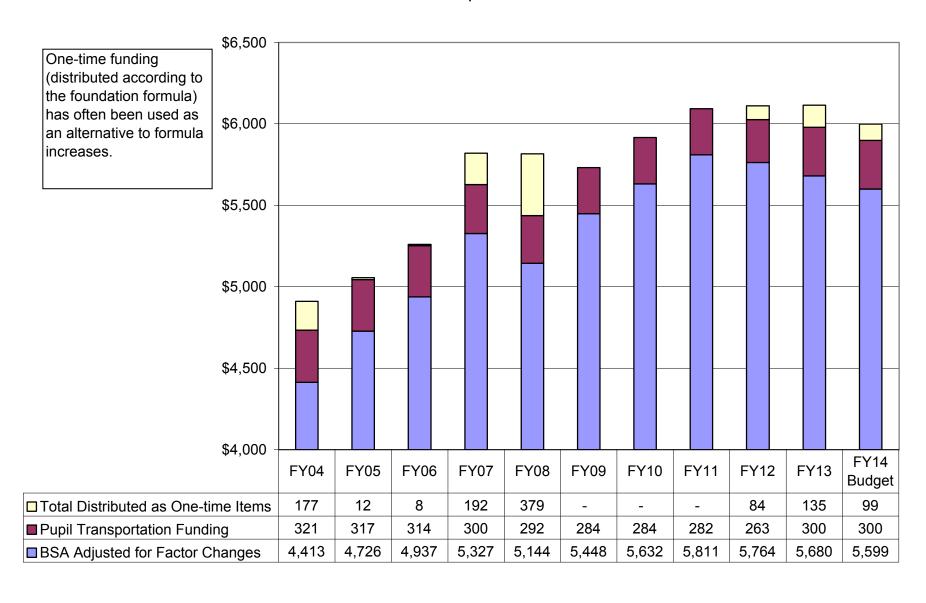
#### C4: Adjusted BSA in FY13 Dollars



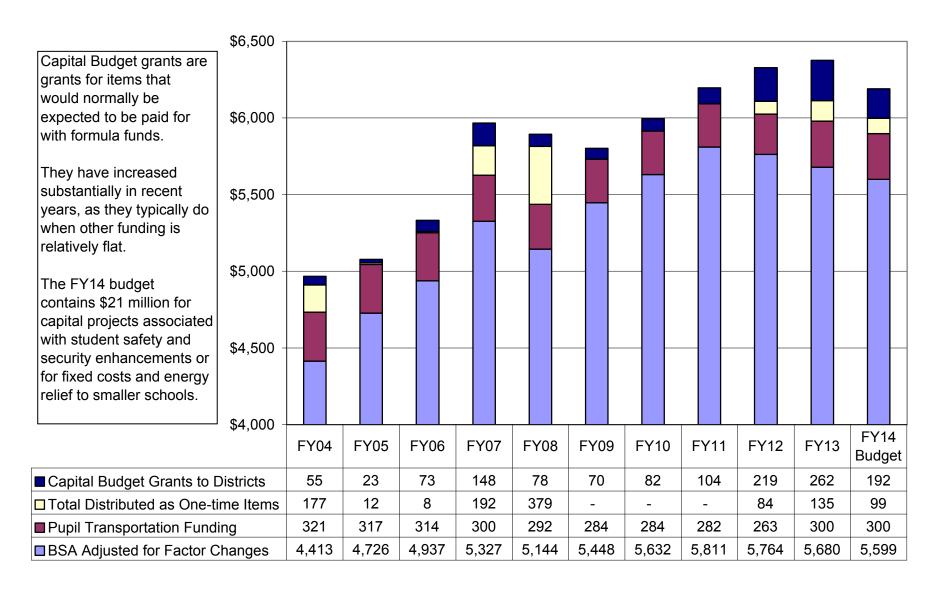
C5: K-12 Expenditures



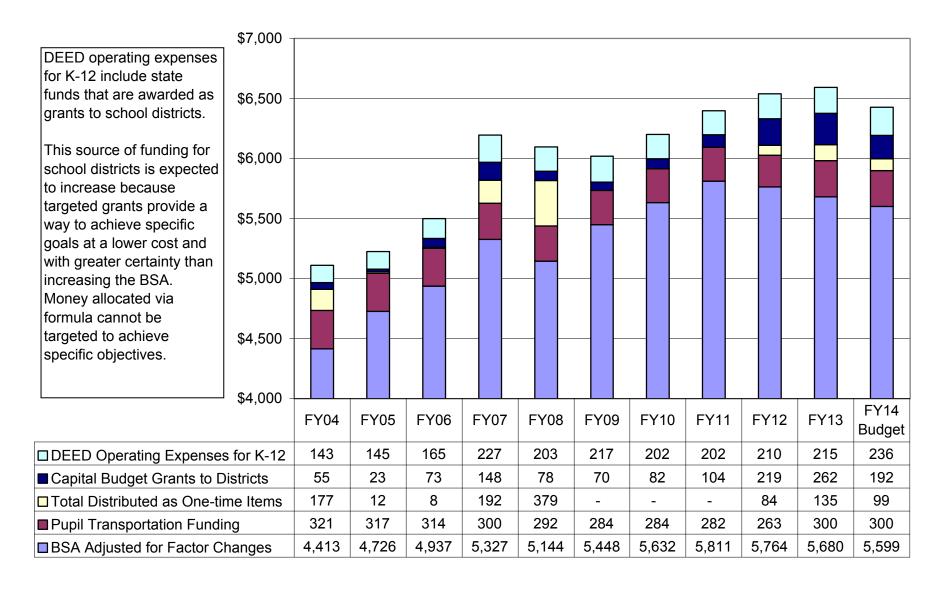
C6: K-12 Expenditures



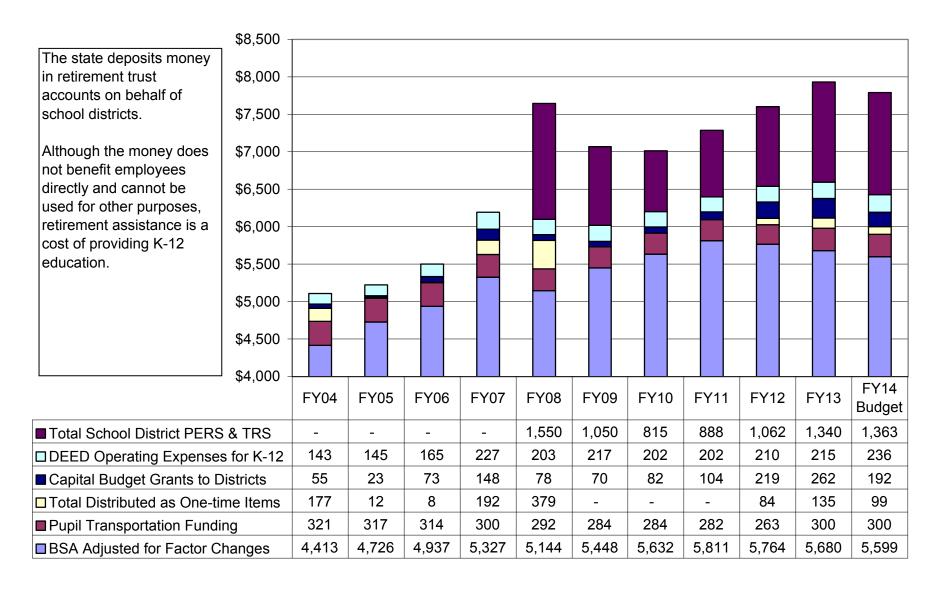
## C7: K-12 Expenditures



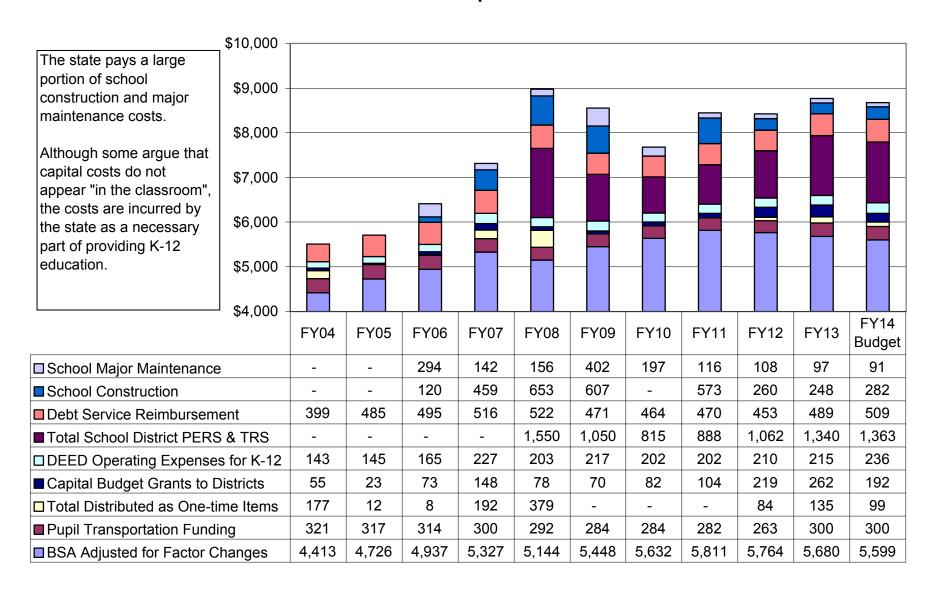
## **C8: K-12 Expenditures**



## **C9: K-12 Expenditures**



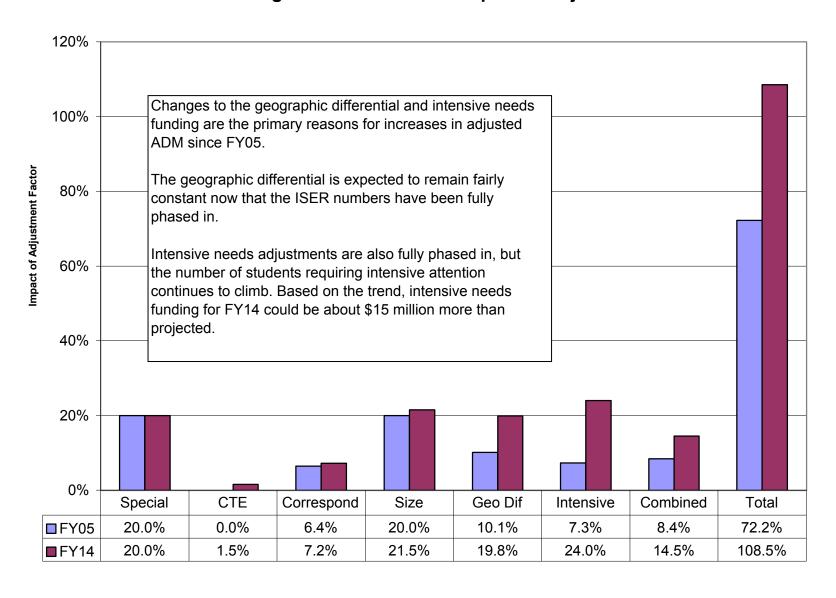
## C10: K-12 Expenditures



State Aid = Basic Need -	Required Loca	al Effort	- 9	0% of Deduc	ctible Fede	ral Impa	act Aid		
	FY2000		FY2014			FY2000 to FY2			
Basic Need = ADM * Adjustments * B	ase Student Alloca	ition	1						
ADM	123,505.4		<del> </del>	118.673.2			(4,832.22)	-3.9%	
Correspondence ADM	8,191.1		+-	10,649.6			2,458.54	30.0%	
Total ADM	131,696.5		+	129,322.8			(2,373.68)	-1.8%	
AADM	208,753.6		+	247,472.4			38,718.74	18.5%	
	200,700.0		+	211,112.1			00,7 10.7 1	10.070	
Base Student Allocation	\$ 3,940		\$	5,680			1,740.00	44.2%	
Basic Need	\$ 822,489,302			1,405,643,062		\$ 583	,153,759	70.9%	
Required Local Effort = max((Propert	w. Malua * mil vota)	4F0/ -f D:	-4	4 Decie Need)			нанана		
Required Local Effort = max((Propert	y value " mii rate) (	or 45% or Di	Stric	t Basic Need)					
Required Local Effort	\$ 144,225,248		\$	221,558,397		\$ 77	,333,149	53.6%	
Federal Impact Aid			1						
			<u> </u>						
Total Federal Aid	\$ 90,053,713		\$	123,047,889			994,176.00	36.6%	
Total Eligible Aid	\$ 75,065,595		\$	98,797,886	***************************************		732,291.00	31.6%	
Deductible Aid	\$ 55,275,646		\$	74,598,589			322,943.33	35.0%	
90% of Deductible Fed Impact Aid	\$ 49,748,081		\$	67,138,730		\$ 17	,390,649 	35.0%	
State Aid			,	,		,			
Basic Need	\$ 822,489,302		\$	1,405,643,062		583,	153,759.40	70.9%	
less Required Local Effort	\$ (144,225,248)		\$	(221,558,397)		(77,	333,149.00)	53.6%	
less 90% of Deductible Federal Impact Aid	\$ (49,748,081)		\$	(67,138,730)			390,649.00)	35.0%	
Equals Base State Aid	\$ 628,515,973		\$	1,116,945,935			429,961.40	77.7%	
plus Funding Floor	\$ 23,991,825		\$	106,062			885,763.00)	-99.6%	
plus Quality Schools	\$ 3,340,059		\$	3,959,558			619,499.00	18.5%	
Total State Aid	\$ 655,847,857		\$	1,121,011,555		465,	163,697.40	70.9%	
Local Contributions			1			1			
Required Local Effort	\$ 144,225,248		\$	221,558,397	334,427,769	77,	333,149.00	53.6%	
Additional Local Contributions	\$ 124,102,245		\$	232,058,648		107,	956,403.00	87.0%	
Total Local Contributions	\$ 268,327,493		\$	453,617,045			289,552.00	69.1%	
Allowable Additional Local Contributions	\$ 173,612,798	71%	\$	296,255,809	78%	122,	643,011.00	70.6%	
Money to School Districts (Partial)			-				-		
State	\$ 655,847,857	65%	\$	1,121,011,555	66%	465,	163,697.40	70.9%	
Local	\$ 268,327,493	26%	\$	453,617,045	27%	185,	289,552.00	69.1%	
Federal	\$ 90,053,713	9%	\$	123,047,889	7%		994,176.00	36.6%	
Total	\$ 1,014,229,063	100%	\$	1,697,676,489	100%	683,	447,425.40	67.4%	
per ADM			1						
ADM	131,696.5			129,322.8			(2,373.68)	-1.8%	
State	\$ 4,980		\$	8,668		\$	3,688	74.1%	
Local	\$ 2,037		\$	3,508		\$	1,470	72.2%	
Federal	\$ 684		\$	951		\$	268	39.1%	
Total	\$ 7,701		\$	13,127		\$	5,426	70.5%	

FY14 ProjectionsCo	onverting	Student H	lead Cour	nt to Adju	sted ADM												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
School District	ADM	Correspond. ADM	Total ADM (col 2+col 3)		ADM Adjusted for School Size (after hold-harmless)	Geographic Differential	Adjusted ADM	Adjusted ADM after Special Needs Factor (120 %)	Adjusted ADM after CTE Factor (101.5 %)	Intensive Needs Students	Adjustment for Intensive Needs (13 * Head Count)	1 .	Adjustment for District Corresp. (.8 * Head Count)	Adjusted ADM	AADM / ADM (col 15 / col 4)	AADM / ADM (excluding correspondence) (col 13 / col 2)	
Alaska Gateway	317.0	37.0	354.0	575.2	604.4	1.6	963.5	1,156.1	1,173.5	13.0	169.0	1,342.5	29.6	1,372.1	3.9	4.2	1 /
Aleutian Region	26.5	-	26.5	79.2	79.2	1.9	153.6	184.3	187.0	3.0	39.0	226.0	-	226.0	8.5	8.5	
Aleutians East Anchorage	222.0 48,027.0	3.0 858.0	225.0 48,885.0	394.0 52,772.5	419.6 52,772.5	2.0	835.5 52,772.5	1,002.6 63,327.0	1,017.6 64,276.9	2.0 789.0	26.0 10,257.0	1,043.6 74,533.9	2.4 686.4	1,046.0 75,220.3	4.6 1.5	4.7 1.6	
Annette Island	276.0	-	276.0	405.2	406.2	1.3	543.5	652.3	662.0	3.0	39.0	701.0	-	701.0	2.5	2.5	
Bering Strait	1,596.0	-	1,596.0	2,579.1	2,579.1	2.0	5,153.1	6,183.7	6,276.5	22.0	286.0	6,562.5	-	6,562.5	4.1	4.1	
Bristol Bay Chatham	129.0 153.0	-	129.0 153.0	214.4 289.1	231.5 289.1	1.5 1.6	342.1 455.7	410.5 546.8	416.7 555.0	1.0 3.0	13.0 39.0	429.7 594.0	-	429.7 594.0	3.3	3.3	
Chugach	49.0	225.0	274.0	131.8	138.7	1.5	207.4	248.9	252.7	1.0	13.0	265.7	180.0	445.7	1.6		
Copper River	432.0	56.8	488.8	679.1	696.2	1.3	916.3	1,099.5	1,116.0	6.0	78.0	1,194.0	45.4	1,239.4	2.5	2.8	\$ 15,699
Cordova	316.7	-	316.7	454.2	463.2	1.2	571.6	685.9	696.2	4.0	52.0	748.2	-	748.2	2.4	2.4	
Craig Delta/Greely	312.0 762.0	303.0 70.0	615.0 832.0	447.6 1,002.5	447.6 1,002.5	1.2	539.9 1,244.2	647.8 1,493.0	657.5 1,515.4	3.0 14.0	39.0 182.0	696.5 1,697.4	242.4 56.0	938.9 1,753.4	1.5 2.1	2.2	
Denali	228.0	632.0	860.0	374.9	392.6	1.3	523.0	627.6	637.0	6.0	78.0	715.0	505.6	1,733.4	1.4	3.1	
Dillingham	475.0	6.0	481.0	625.2	639.5	1.3	860.7	1,032.8	1,048.3	13.0	169.0	1,217.3	4.8	1,222.1	2.5	2.6	
Fairbanks	14,014.0	269.0	14,283.0	15,987.8	15,987.8	1.1	17,107.0	20,528.4	20,836.3	432.0	5,616.0	26,452.3	215.2	26,667.5	1.9		
Galena Haines	306.0 245.0	3,400.0 8.0	3,706.0 253.0	412.8 393.3	412.8 426.6	1.4	574.3 511.9	689.1 614.3	699.5 623.5	6.0	78.0	699.5 701.5	2,720.0 6.4	3,419.5 707.9	0.9 2.8	2.3	
Hoonah	109.0	-	109.0	184.6	184.6	1.4	258.3	309.9	314.6	5.0	65.0	379.6	-	379.6	3.5	3.5	
Hydaburg	57.0	-	57.0	96.0	96.0	1.5	144.4	173.3	175.9	2.0	26.0	201.9	-	201.9	3.5	3.5	
Iditarod Area	178.0	50.0	228.0	379.4	408.5	1.8	754.1	904.9	918.5	1.0	13.0	931.5	40.0	971.5	4.3	5.2	
Juneau Kake	4,894.0 114.3	68.0	4,962.0 114.3	5,567.5 192.5	5,567.5 192.5	1.1	6,374.8 280.9	7,649.8 337.1	7,764.5 342.2	90.0	1,170.0 26.0	8,934.5 368.2	54.4	8,988.9 368.2	1.8 3.2	1.8 3.2	
Kashunamiut	312.0	-	312.0	443.8	443.8	1.6	718.6	862.3	875.2	4.0	52.0	927.2	-	927.2	3.0	3.0	
Kenai Peninsula	8,016.0	857.0	8,873.0	10,296.4	10,296.4	1.2	12,057.1	14,468.5	14,685.5	144.0	1,872.0	16,557.5	685.6	17,243.1	1.9	2.1	_
Ketchikan Gateway	2,215.0	35.0	2,250.0	2,808.3	2,808.3	1.2	3,285.8	3,942.9	4,002.0	45.0	585.0	4,587.0	28.0	4,615.0	2.1	2.1	
Klawock Kodiak Island	125.0 2,400.5	120.9	125.0 2,521.4	208.5	208.5 2,992.8	1.3	271.4 3,857.7	325.7 4,629.2	330.6 4,698.6	5.0 35.0	65.0 455.0	395.6 5,153.6	96.7	395.6 5,250.3	3.2 2.1	3.2	
Kuspuk	333.0	-	333.0	582.5	617.0	1.7	1,069.8	1,283.8	1,303.0	2.0	26.0	1,329.0	-	1,329.0	4.0	4.0	
Lake & Peninsula	313.0	11.0	324.0	654.5	654.5	2.0	1,305.1	1,566.1	1,589.6	5.0	65.0	1,654.6	8.8	1,663.4	5.1	5.3	
Lower Kuskokwim Lower Yukon	3,997.0 2,004.2	-	3,997.0 2,004.2	6,043.7 3,032.2	6,043.7 3,032.2	1.7 1.9	10,050.7 5,642.9	12,060.9 6,771.5	12,241.8 6,873.1	48.0 20.0	624.0 260.0	12,865.8 7,133.1	-	12,865.8 7,133.1	3.2	3.2	
Mat-Su	15,476.0	1,807.0	17,283.0	17,624.2	17,624.2	1.1	18,857.8	22,629.4	22,968.9	303.0	3,939.0	26,907.9	1,445.6	28,353.5	1.6	1.7	
Nenana	210.0	700.0	910.0	319.3	319.3	1.3	427.2	512.6	520.3	5.0	65.0	585.3	560.0	1,145.3	1.3	2.8	
Nome	702.0	12.0	714.0	884.2	884.2	1.5	1,282.2	1,538.6	1,561.7	4.0	52.0	1,613.7	9.6	1,623.3	2.3	2.3	
North Slope Northwest Arctic	1,650.0 1,912.0	-	1,650.0 1,912.0	2,271.2 2,799.0	2,271.2 2,799.0	1.8	4,067.7 5,102.6	4,881.2 6,123.2	4,954.4 6,215.0	7.0 26.0	91.0 338.0	5,045.4 6,553.0	-	5,045.4 6,553.0	3.1	3.1	
Pelican	15.0	-	15.0	39.6	39.6	1.5	58.5	70.2	71.2	-	-	71.2	-	71.2	4.7	4.7	
Petersburg	442.0	-	442.0	637.7	653.7	1.2	813.2	975.8	990.4	14.0	182.0	1,172.4	-	1,172.4	2.7	2.7	
Pribilof	87.0	-	87.0	165.0	165.0	1.7	279.0	334.8	339.8	-	- 26.0	339.8	-	339.8	3.9	3.9	
Saint Mary's Sitka	168.0 1,318.0	36.0	168.0 1,354.0	267.5 1,611.1	267.5 1,611.1	1.6 1.2	1,925.2	521.2 2,310.3	529.1 2,344.9	2.0 40.0	26.0 520.0	555.1 2,864.9	28.8	555.1 2,893.7	3.3 2.1	3.3	
Skagway	68.0	-	68.0	112.4	116.3	1.2	136.5	163.9	166.3	1.0	13.0	179.3	-	179.3	2.6	2.6	
Southeast Island	193.0	-	193.0	466.3	466.3	1.4	654.3	785.1	796.9	8.0	104.0	900.9	-	900.9	4.7	4.7	\$ 26,513
Southwest Region	597.0	-	597.0 49.0	1,001.1	1,058.1 84.1	1.7	1,782.9 150.2	2,139.5 180.3	2,171.6 183.0	9.0 2.0	117.0 26.0	2,288.6	-	2,288.6 209.0	3.8 4.3	3.8 4.3	
Tanana Unalaska	49.0 420.0	-	420.0	84.1 565.8	565.8	1.8	815.3	978.4	993.1	4.0	52.0	209.0 1,045.1	-	1,045.1	2.5		
Valdez	638.0	-	638.0	850.1	850.1	1.2	-	1,193.5	1,211.4	12.0	156.0		-	1,367.4	2.1		
Wrangell	288.0	85.0	373.0	418.9	441.6	1.2		614.2	623.4	7.0	91.0	714.4	68.0	782.4	2.1		
Yakutat Valan Elek	94.0 256.0	5.0	99.0 256.0	147.0 503.5	165.1 510.4	1.4 2.1		279.7 1,296.1	283.9 1,315.5	5.0	65.0	283.9 1,380.5	4.0	287.9 1,380.5	2.9 5.4	1	
Yukon Flats Yukon/Koyukuk	287.0	995.0	1,282.0	503.5	510.4	1.8		1,296.1	1,315.5	9.0	117.0	1,380.5	796.0	2,146.0	1.7		
Yupiit	449.0	-	449.0	724.8	724.8	1.7	1,248.9	1,498.7	1,521.1	6.0	78.0	1,599.1	-	1,599.1	3.6		
Mt. Edgecumbe	400.0	-	400.0	471.6	471.6	1.2	563.6	676.3	686.4	-	-	686.4	-	686.4	1.7	1.7	\$ 9,747
TOTALS: G\SF District Support\DistSup\\$14Foundation\Proje	118,673.2 ction\[FY14_Foundation	10,649.6 n_PROJECTION_11-15		143,816.7	144,176.1	1.198	172,778.1	207,333.7	210,443.7	2,193.0	28,509.0	238,952.7	8,519.7	247,472.4	1.9	2.0	\$ 11,437
							max							max			\$ 48,449
G:\PROJECTS\K-12\8.7	13 K-12 Fundir	g.xls				1.0	min	Legislative Fin	ance Division					min	0.9	1.6	\$ 8,815

## **Converting ADM to AADM--the Impact of Adjustment Factors**



# State Direct Payments to Retirement Systems on Behalf of School Districts

