

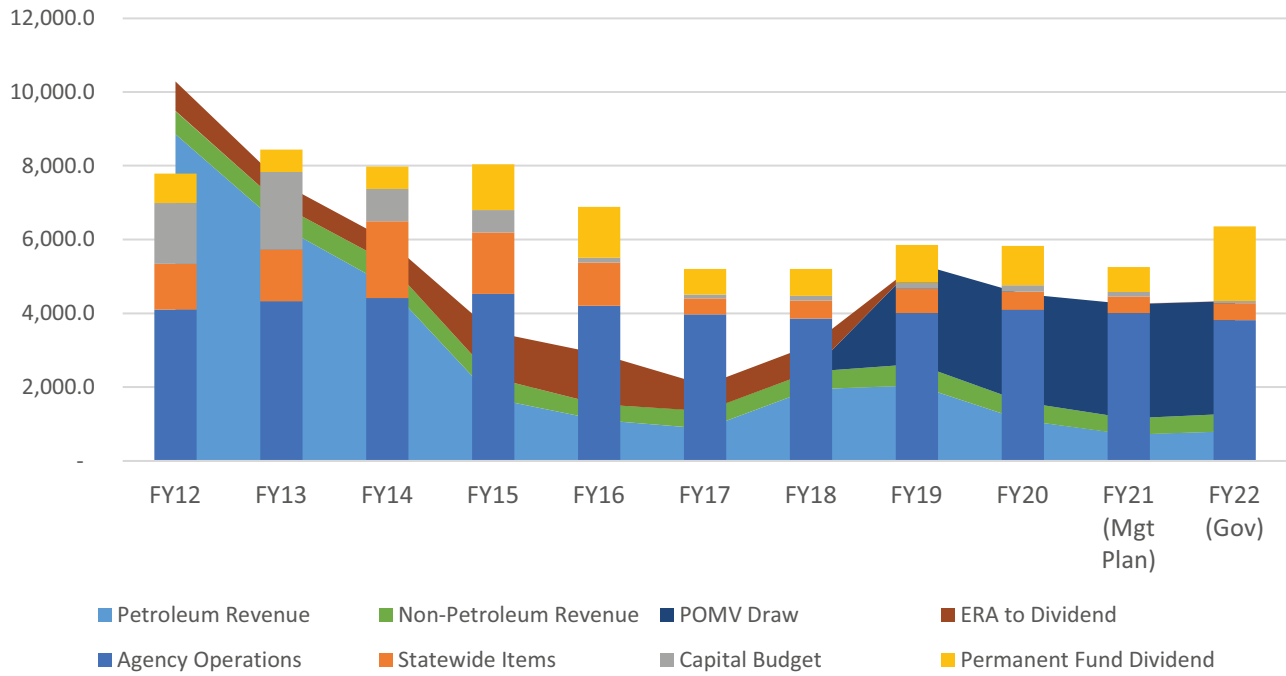
Short Fiscal Summary - FY21/FY22 Budget

(\$ Millions) (Non-duplicated Funds)		FY21	FY22 GOV Amd	Change in UGF	
		UGF	UGF		
1	Revenue	4,443.2	4,271.9	(171.3)	-4%
2	UGF Revenue (Fall 2020 Forecast)	1,243.1	1,202.6	(40.5)	-3%
3	POMV Draw	3,091.5	3,069.3	(22.2)	-1%
4	Misc/Adjust/Non-UGF Revenue	108.6	-	(108.6)	
5	Appropriations	6,537.6	6,368.9	(168.6)	-3%
6	Operating Budget	4,502.8	4,282.8	(220.1)	-5%
7	Agency Operations	4,008.9	3,818.6	(190.3)	-5%
8	Statewide Items	446.3	464.1	17.8	4%
9	Supplemental Appropriations	47.6	-	(47.6)	
10	Capital Budget	129.2	62.2	(67.0)	-52%
11	Current Year Appropriations	120.3	62.2	(58.1)	-48%
12	Supplemental Appropriations	8.9	-	(8.9)	
13	Permanent Fund	1,905.5	2,023.9	118.4	6%
14	Permanent Fund Dividends	1,905.5	2,023.9	118.4	6%
15	Inflation Proofing/Other Deposits	-	-		
16	Pre-Transfer Surplus/(Deficit)	(2,094.4)	(2,097.0)		
17	Permanent Fund Earnings Reserve Account	(1,225.5)	(2,023.9)		
	Other Fund Transfers	40.9	19.9		
18	Post-Transfer Surplus/(Deficit)	(909.8)	(93.0)		
19	CBR Direct Appropriations	(1,064.2)	-		
20	Draw After Direct CBR Appropriations	154.4	(93.0)		
21	Total CBR Draw	(909.8)	(93.0)		

Reserve Balances (EOY)		
	FY21	FY22
CBR	914.2	846.8
ERA	12,052.8	10,955.6

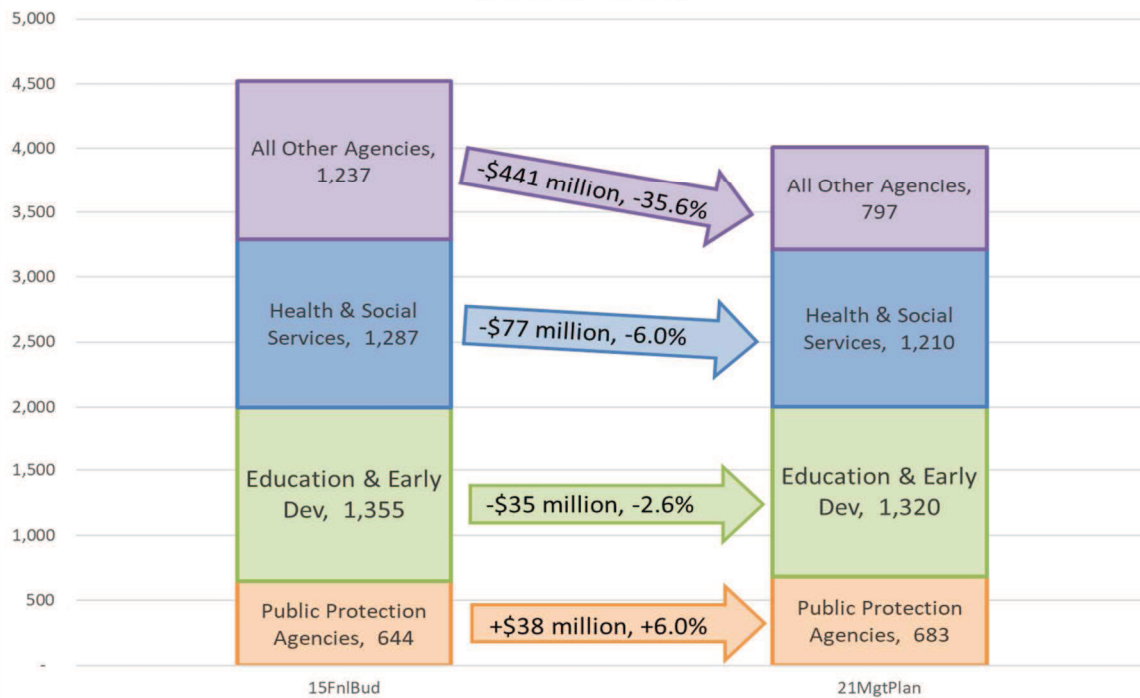
February 23, 2021

UGF Budget and Revenue, FY12 - FY22



UGF Agency Budget Changes, FY15 to FY21

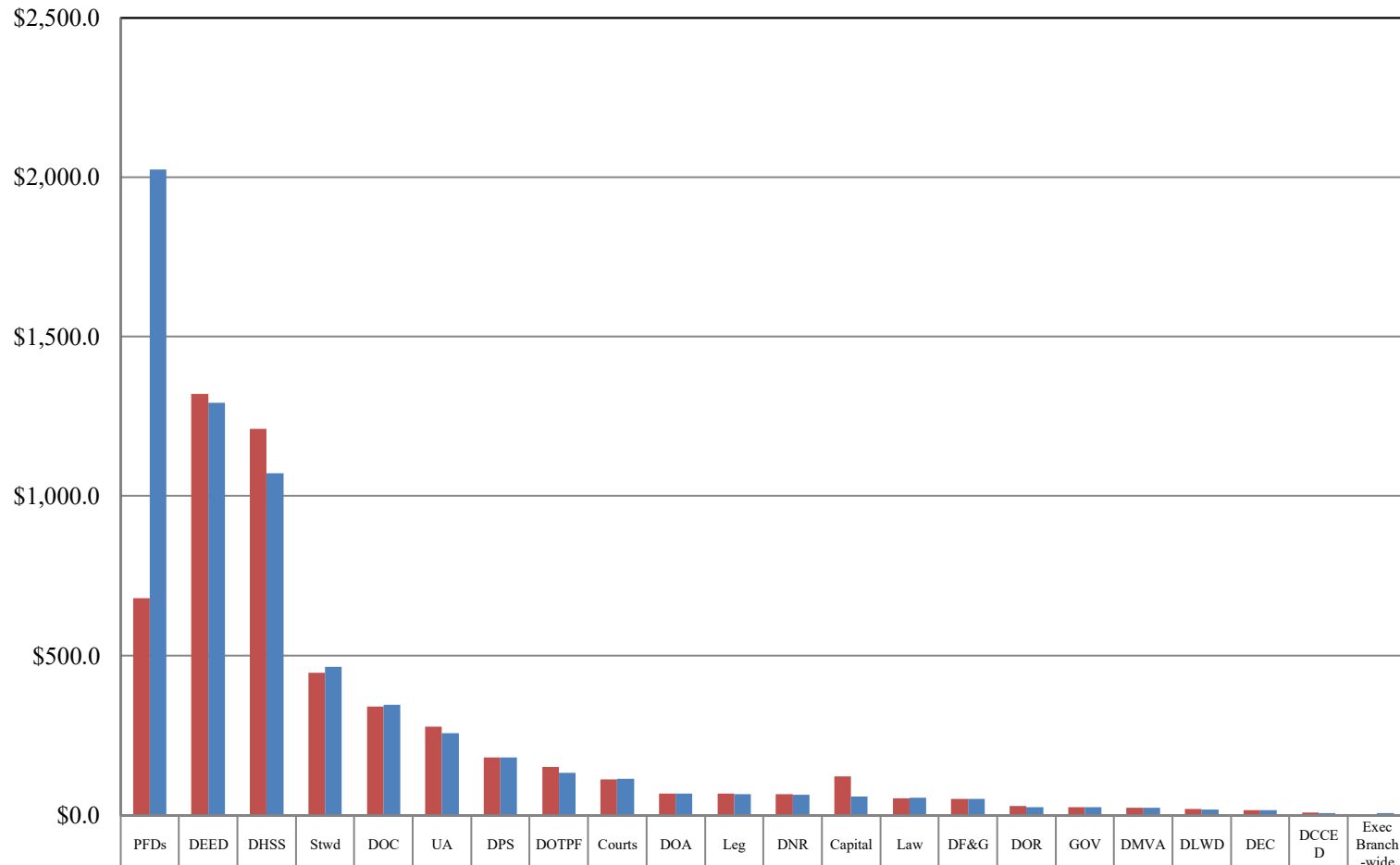
(in millions of dollars)



Swoop Graph - UGF Only

FY22 Governor Compared to FY21 Management Plan

(Millions)



FY21 Mgmt Plan	\$680.0	\$1,319	\$1,210	\$446.3	\$339.3	\$277.0	\$180.0	\$150.1	\$111.2	\$67.0	\$67.2	\$65.7	\$120.3	\$52.2	\$50.8	\$27.8	\$25.3	\$23.0	\$18.7	\$15.5	\$8.5	\$-
FY22 Gov Budget	\$2,023	\$1,292	\$1,070	\$464.1	\$345.4	\$257.0	\$180.7	\$133.1	\$112.9	\$66.9	\$66.3	\$63.2	\$58.5	\$53.8	\$50.0	\$25.5	\$24.5	\$22.0	\$17.4	\$15.8	\$6.7	\$6.1
Cumulative Budget From Right	\$6,357	\$4,333	\$3,040	\$1,970	\$1,505	\$1,160	\$903.5	\$722.8	\$589.7	\$476.8	\$409.9	\$343.5	\$280.3	\$221.8	\$168.0	\$118.0	\$92.5	\$68.0	\$46.0	\$28.6	\$12.8	\$6.1
% of FY22 Governor Budget	31.8%	20.3%	16.8%	7.3%	5.4%	4.0%	2.8%	2.1%	1.8%	1.1%	1.0%	1.0%	0.9%	0.8%	0.8%	0.4%	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%

Projected Fund Balances -- FY21 and FY22

(\$ millions)

		FY21				FY22			
		BoY Balance	In	Out	EoY Balance	BoY Balance	In	Out	EoY Balance
Total Budget Reserves and Designated Funds		16,134.1	4,946.7	6,594.8	14,486.0	14,486.0	5,444.0	6,553.8	13,376.2
Undesignated Reserves		1,763.9	63.0	894.1	932.8	932.8	25.6	38.6	919.7
	Constitutional Budget Reserve Fund	1,762.0	62.0	893.1	930.9	930.9	25.6	37.9	918.6
	Statutory Budget Reserve Fund	0.0	-	-	0.0	0.0	-	-	0.0
	Alaska Housing Capital Corporation Fund	1.9	1.0	1.0	1.9	1.9	-	0.8	1.1
Select Designated Funds		14,370.2	4,883.8	5,700.7	13,553.2	13,553.2	5,418.4	6,515.2	12,456.4
	Total Excluding Permanent Fund	1,476.0	142.1	117.8	1,500.4	1,500.4	152.4	152.0	1,500.8
	Alaska Capital Income Fund	(5.9)	23.1	17.4	(0.3)	(0.3)	49.0	49.8	(1.0)
	Alaska Higher Education Investment Fund	343.8	20.6	21.0	343.3	343.3	20.5	21.8	342.0
	Community Assistance Fund	60.0	28.7	20.0	68.7	68.7	12.4	22.9	58.2
	Power Cost Equalization Endowment	1,078.2	69.8	59.3	1,088.6	1,088.6	70.4	57.5	1,101.5
	Permanent Fund Earnings Reserve Account*	12,894.2	3,498.7	4,340.0	12,052.8	12,052.8	4,023.0	5,120.2	10,955.6
Unrestricted General Fund Appropriations					6,520.8				6,313.8
Reserves Ratio (Undesignated Reserves / Pre-Transfer Budget)					14%				15%
Pre-Transfer Deficit					(2,077.7)				(2,041.9)
Years of Deficit Coverage (Undesignated Reserves / Pre-Transfer Deficit)					0.45				0.45
Permanent Savings									
Permanent Fund Principal -- Market Value * (no appropriations allowed)		52,408.1	768.7	0.0	53,176.8	53,176.8	481.0	0.0	53,657.8

* Alaska Permanent Fund Corporation (APFC) median projection for FY21 and FY22 as of November 30, 2020.

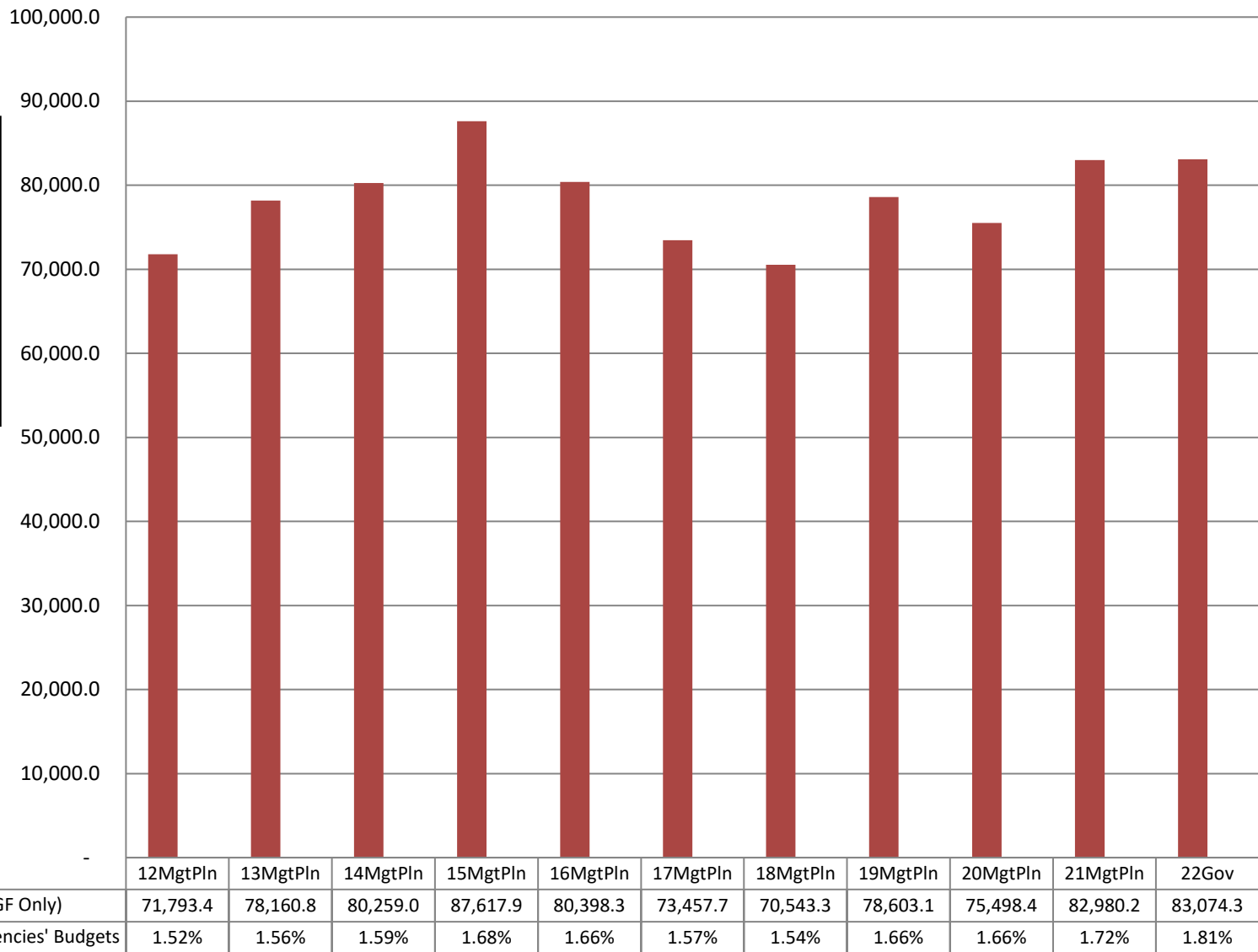
January 15, 2021

Department of Education and Early Development Share of Total Agency Operations

(GF Only, excluding K-12 Formula)

(\$ Thousands)

DEED's GF budget (excluding K-12 Formula) increased by \$11.2 million between FY12 and FY22 Governor - an average annual growth rate of 1.5%. The FY22 GF budget equates to **\$257 per resident worker**, based on 323,711 Alaskan workers in 2019.



Department of Education and Early Development

Total Funding Comparison by Fund Group

(All Funds, Excluding K-12 Formula)
(\$ Thousands)

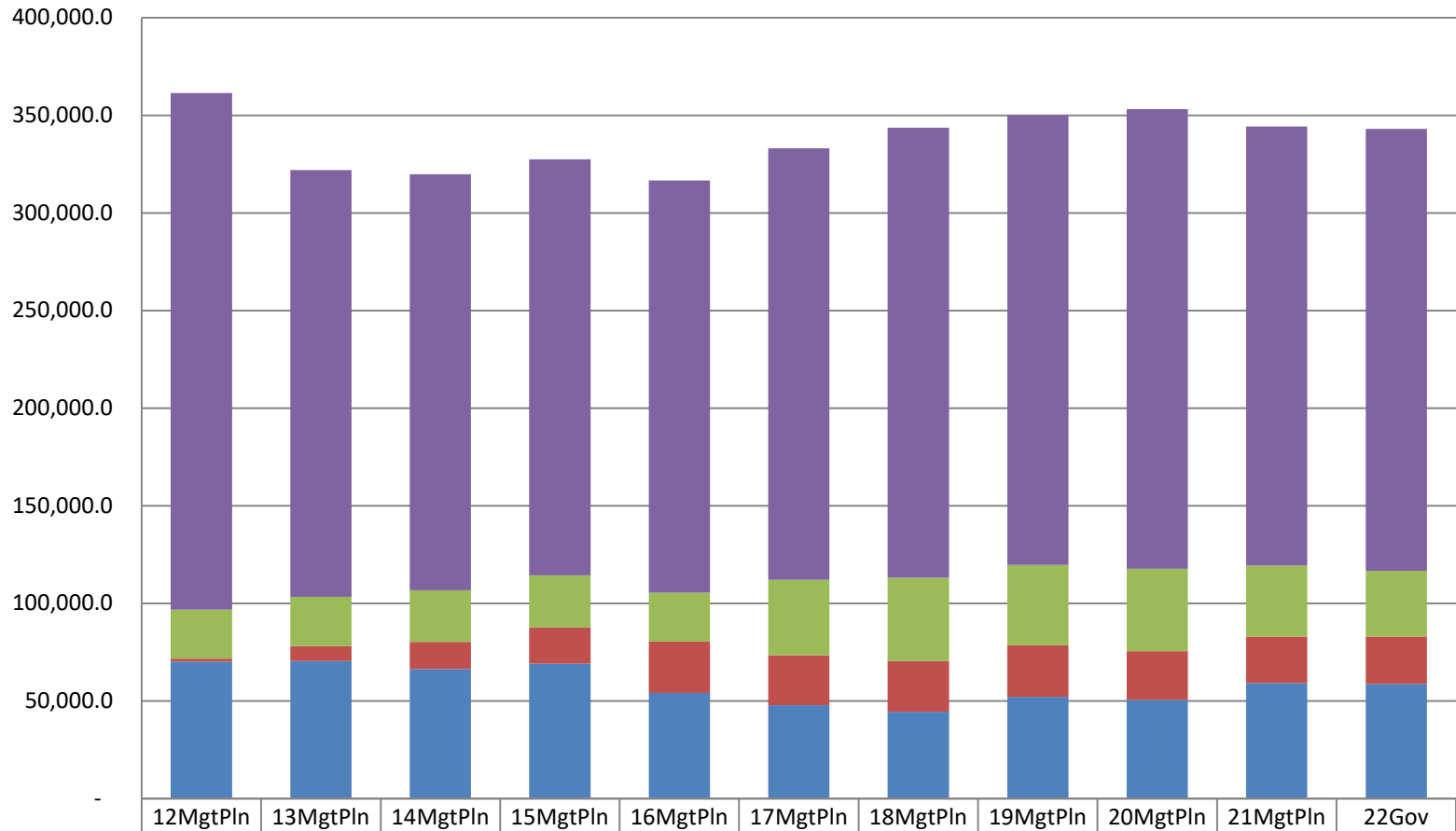
Between FY12 & FY22 Gov:

--UGF *decreased* by \$11.4 million (-16%)

--DGF *increased* by \$22.7 million (1410%)

--Other funds *increased* by \$8.5 million (34%)

--Federal Funds *decrease* by \$38.3 million (-14%)



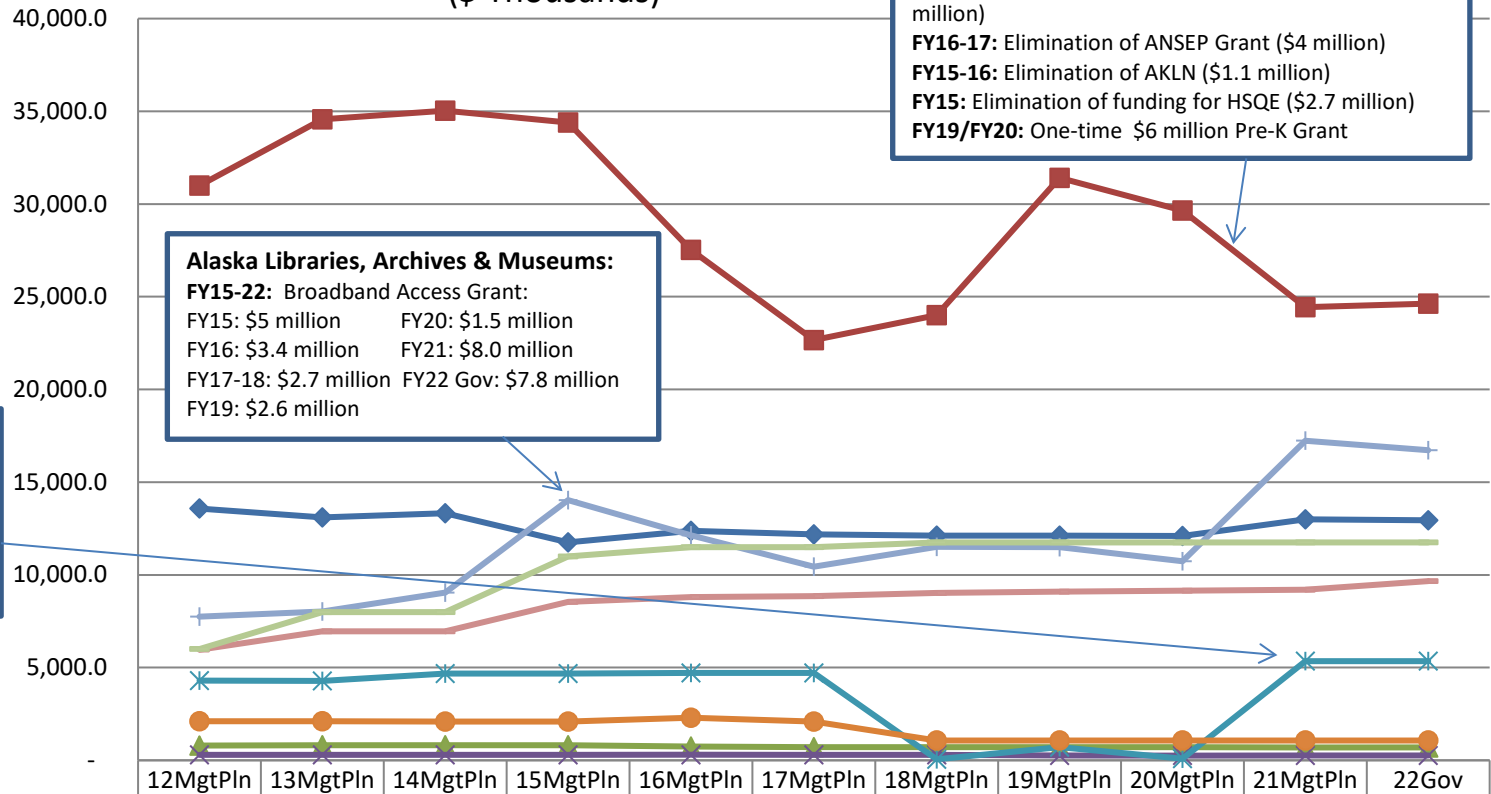
	12MgtPln	13MgtPln	14MgtPln	15MgtPln	16MgtPln	17MgtPln	18MgtPln	19MgtPln	20MgtPln	21MgtPln	22Gov
Federal Receipts (Fed)	264,609.9	218,617.4	213,151.5	213,099.6	211,212.7	221,134.9	230,539.1	230,342.1	235,435.5	224,932.7	226,357.7
Other State Funds (Other)	25,058.7	25,178.3	26,433.1	26,804.8	25,038.2	38,571.2	42,576.9	41,135.0	42,207.4	36,424.8	33,572.8
Designated General (DGF)	1,608.4	7,714.3	13,829.3	18,444.7	26,231.0	25,578.4	25,962.7	26,491.2	24,889.0	23,836.2	24,288.6
Unrestricted General (UGF)	70,185.0	70,446.5	66,429.7	69,173.2	54,167.3	47,879.3	44,580.6	52,111.9	50,609.4	59,144.0	58,785.7

Appropriations within the Department of Education and Early Development (GF Only, Excluding K-12 Formula) (\$ Thousands)

Education Support and Admin
FY16-17: Elimination of Statewide Mentoring (\$2.3 million)
FY16-17: Elimination of ANSEP Grant (\$4 million)
FY15-16: Elimination of AKLN (\$1.1 million)
FY15: Elimination of funding for HSQE (\$2.7 million)
FY19/FY20: One-time \$6 million Pre-K Grant

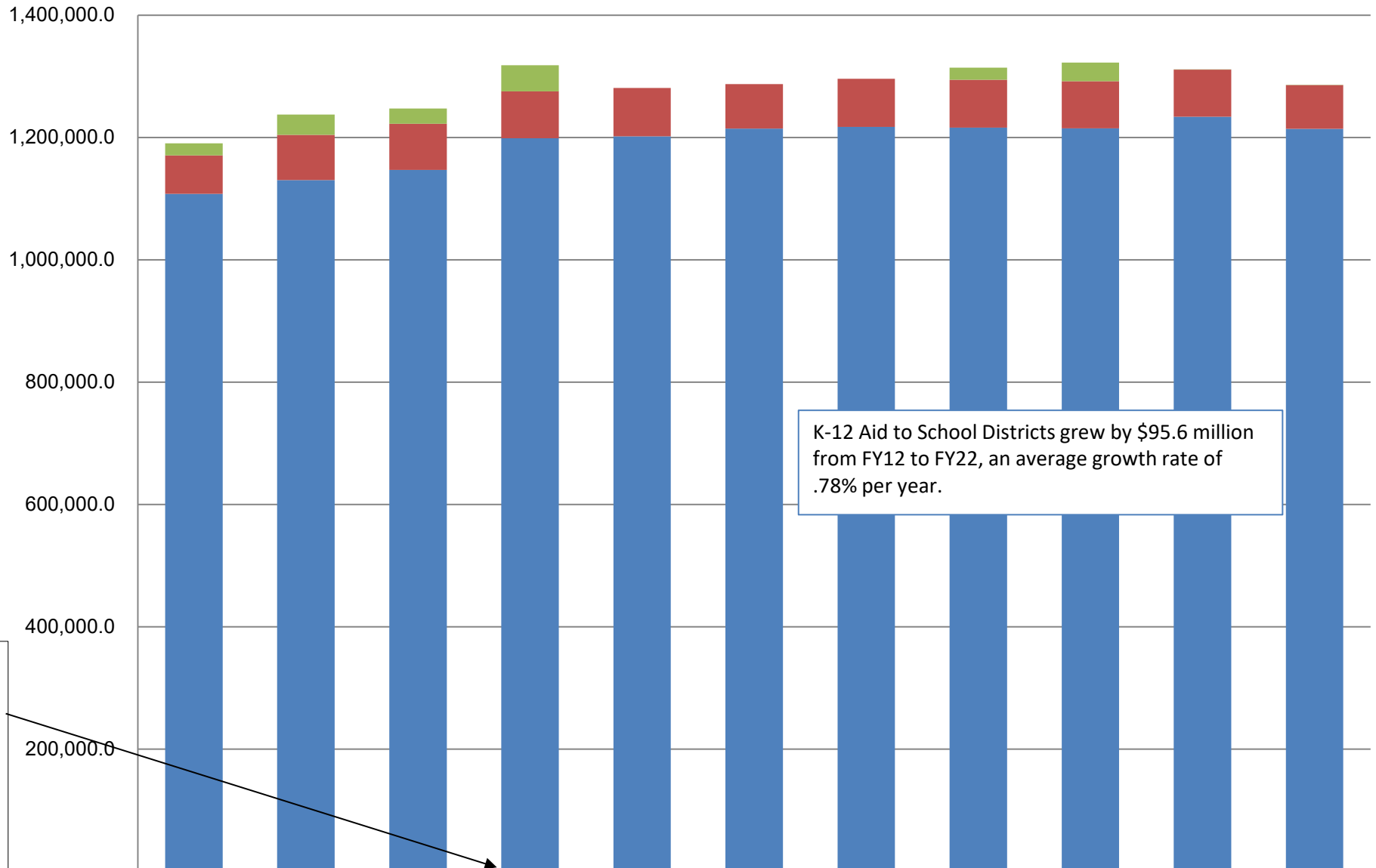
Alaska Libraries, Archives & Museums:
FY15-22: Broadband Access Grant:
 FY15: \$5 million FY20: \$1.5 million
 FY16: \$3.4 million FY21: \$8.0 million
 FY17-18: \$2.7 million FY22 Gov: \$7.8 million
 FY19: \$2.6 million

Mt. Edgecumbe Boarding School
 Fund Change from UGF to Public School Trust Fund (Other) in FY18 (\$4.8 million) and back to UGF in FY21.



	12MgtPln	13MgtPln	14MgtPln	15MgtPln	16MgtPln	17MgtPln	18MgtPln	19MgtPln	20MgtPln	21MgtPln	22Gov
◆ K-12 Support	13,576.0	13,101.9	13,332.6	11,753.6	12,378.8	12,185.6	12,117.1	12,111.4	12,094.1	12,991.3	12,946.8
■ Education Support and Admin	31,004.0	34,576.4	35,034.3	34,392.8	27,527.4	22,665.9	24,013.4	31,403.6	29,651.6	24,438.6	24,623.3
▲ AK State Council on the Arts	801.3	809.0	815.0	814.0	740.5	706.6	703.7	703.7	704.4	697.1	696.0
✕ Commissions and Boards	290.0	295.8	299.7	299.8	303.9	300.1	303.0	258.8	253.4	253.6	253.6
✱ Mt. Edgecumbe Boarding School	4,293.1	4,278.4	4,671.5	4,680.1	4,712.2	4,705.3	57.4	709.7	86.6	5,347.5	5,347.5
● State Facilities Rent	2,115.8	2,115.8	2,098.2	2,098.2	2,298.2	2,098.2	1,068.2	1,068.2	1,068.2	1,068.2	1,068.2
+ Libraries, Archives & Museums	7,748.4	8,018.7	9,042.9	14,031.8	12,139.7	10,448.4	11,507.0	11,492.6	10,740.9	17,233.9	16,723.9
— Alaska Postsecondary Education	5,964.8	6,964.8	6,964.8	8,547.6	8,797.6	8,847.6	9,023.5	9,105.1	9,149.2	9,200.0	9,665.0
— AK Performance Scholarship Awd	6,000.0	8,000.0	8,000.0	11,000.0	11,500.0	11,500.0	11,750.0	11,750.0	11,750.0	11,750.0	11,750.0

K-12 Aid to School Districts (Formula, All Funds) (\$ Thousands)



	12MgtPln	13MgtPln	14MgtPln	15Final	16MgtPln	17MgtPln	18MgtPln	19MgtPln	20MgtPln	21MgtPln	22Gov
Additional Foundation Funding	20,000.0	33,130.2	25,000.0	42,953.5		-		20,000.0	30,488.2	488.2	550.0
Pupil Transportation	62,665.8	73,795.9	75,466.0	76,773.9	79,240.3	72,619.8	79,029.6	78,184.6	77,214.6	76,997.7	71,435.9
Foundation Program	1,107,981.1	1,130,631.8	1,147,039.0	1,198,664.3	1,202,030.5	1,214,775.5	1,217,257.6	1,216,192.1	1,214,932.3	1,234,069.4	1,214,266.2

**2021 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between AdjBase+ and 22GovAmd**

**Numbers and Language
Differences
Agencies: Educ**

Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
K-12 Aid to School Districts													
Foundation Program													
L	Reverse FY2021 Estimated Foundation Expenditures Sec38h Ch8 SLA2020 P102 L8 (HB205)	22GovAmd	OTI	-1,213,278.4	0.0	0.0	0.0	0.0	-1,213,278.4	0.0	0	0	0
	1004 Gen Fund (UGF)			-1,183,504.2									
	1066 Pub School (Other)			-29,774.2									
L	FY2022 Foundation Program Expenditures from Public Education Fund	22GovAmd	MisAdj	1,193,475.2	0.0	0.0	0.0	0.0	1,193,475.2	0.0	0	0	0
	1004 Gen Fund (UGF)			1,162,308.5									
	1066 Pub School (Other)			31,166.7									
* Allocation Difference *				-19,803.2	0.0	0.0	0.0	0.0	-19,803.2	0.0	0	0	0
Pupil Transportation													
L	Reverse FY2021 Estimated Pupil Transportation Expenditures Sec38i Ch8 SLA2020 P102 L15 (HB205)	22GovAmd	OTI	-76,997.7	0.0	0.0	0.0	0.0	-76,997.7	0.0	0	0	0
	1004 Gen Fund (UGF)			-76,997.7									
L	FY2022 Pupil Transportation Expenditures from Public Education Fund	22GovAmd	MisAdj	71,435.9	0.0	0.0	0.0	0.0	71,435.9	0.0	0	0	0
	1004 Gen Fund (UGF)			71,435.9									
* Allocation Difference *				-5,561.8	0.0	0.0	0.0	0.0	-5,561.8	0.0	0	0	0
Additional Foundation Funding													
L	Reverse FY2021 Additional Foundation Funding Sec26 Ch8 SLA2020 P91 L3 (HB205)	22GovAmd	OTI	-488.2	0.0	0.0	0.0	0.0	-488.2	0.0	0	0	0
	1108 Stat Desig (Other)			-488.2									
L	FY2022 Additional Foundation Funding from Dividend Donations to the Dividend Raffle Fund	22GovAmd	IncM	550.0	0.0	0.0	0.0	0.0	550.0	0.0	0	0	0
	1108 Stat Desig (Other)			550.0									
* Allocation Difference *				61.8	0.0	0.0	0.0	0.0	61.8	0.0	0	0	0
** Appropriation Difference **				-25,303.2	0.0	0.0	0.0	0.0	-25,303.2	0.0	0	0	0
K-12 Support													
Residential Schools Program													
	Eliminate funding for the Anchorage School District Residential School Not Actualized	22GovAmd	Dec	-45.6	0.0	0.0	0.0	0.0	-45.6	0.0	0	0	0
	1004 Gen Fund (UGF)			-45.6									
* Allocation Difference *				-45.6	0.0	0.0	0.0	0.0	-45.6	0.0	0	0	0
Special Schools													
	Increase Authority to Reflect Special Education Service Agency Calculation	22GovAmd	Inc	1.1	0.0	0.0	0.0	0.0	1.1	0.0	0	0	0
	1004 Gen Fund (UGF)			1.1									

2021 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between AdjBase+ and 22GovAmd

Numbers and Language
Differences
Agencies: Educ

Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
K-12 Support (continued)													
Special Schools (continued)													
* Allocation Difference *			1.1	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0	0	0
** Appropriation Difference **			-44.5	0.0	0.0	0.0	0.0	0.0	-44.5	0.0	0	0	0
Education Support and Administrative Services													
Executive Administration													
Reduce State Board of Education In-Person Meetings	22GovAmd	Dec	-21.5	0.0	-21.5	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-21.5										
Increase Interagency Receipt Authority to Align Budget with Anticipated Expenditures	22GovAmd	Inc	210.0	0.0	0.0	210.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts (Other)			210.0										
* Allocation Difference *			188.5	0.0	-21.5	210.0	0.0	0.0	0.0	0.0	0	0	0
Administrative Services													
Increase Interagency Receipt Authority to Align the Budget with Anticipated Expenditures	22GovAmd	Inc	176.0	0.0	0.0	176.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts (Other)			176.0										
* Allocation Difference *			176.0	0.0	0.0	176.0	0.0	0.0	0.0	0.0	0	0	0
School Finance & Facilities													
Replace Interagency Receipts for Facilities Staff with UGF	22GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			933.0										
1007 I/A Rcpts (Other)			-933.0										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Student and School Achievement													
MH Trust: Alaska Autism Resource Center (FY22-FY23)	22GovAmd	IncT	50.0	0.0	0.0	0.0	0.0	0.0	50.0	0.0	0	0	0
1268 MHTReserve (DGF)			50.0										
MH Trust: Rural Student Behavioral Health Counseling (FY22-FY23)	22GovAmd	IncT	150.0	0.0	0.0	0.0	0.0	0.0	150.0	0.0	0	0	0
1092 MHTAAR (Other)			150.0										
L Reverse US Department of Education Multi-Year Federal Grant Authority	22GovAmd	OTI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
L US Department of Education Multi-Year Federal Grant Authority	22GovAmd	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Eliminate Duplicate eMetric Contract	22GovAmd	Dec	-230.0	0.0	0.0	-230.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-230.0										

2021 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between AdjBase+ and 22GovAmd

Numbers and Language
Differences
Agencies: Educ

Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Education Support and Administrative Services (continued)													
Student and School Achievement (continued)													
Technical Vocational Education Program (TVEP)	22GovAmd	Dec	-62.6	0.0	0.0	0.0	0.0	0.0	-62.6	0.0	0	0	0
1151 VoTech Ed (DGF)			-62.6										
Reduce Travel Authority no Longer Needed Due to Virtual Meeting Availability	22GovAmd	Dec	-10.0	0.0	-10.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-10.0										
GA 27 Reduce General Fund Match for Career Technical Education	22GovAmd	Dec	-3.4	-3.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1003 GF/Match (UGF)			-3.4										
* Allocation Difference *			-106.0	-3.4	-10.0	-230.0	0.0	0.0	137.4	0.0	0	0	0
State System of Support													
Adjust Funding Source for Education Specialist II (School Improvement) from UGF to FED	22GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			150.0										
1004 Gen Fund (UGF)			-150.0										
Delete Education Associate II Position (05-1809) and Authority No Longer Needed	22GovAmd	Dec	-109.2	-109.2	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund (UGF)			-109.2										
Support Coaches Contractual Services Reduction Due to Moving to Virtual Model	22GovAmd	Dec	-50.0	0.0	0.0	-50.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-50.0										
Reduce Travel Authority no Longer Needed Due to Virtual Meeting Availability	22GovAmd	Dec	-15.0	0.0	-15.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-15.0										
* Allocation Difference *			-174.2	-109.2	-15.0	-50.0	0.0	0.0	0.0	0.0	-1	0	0
Early Learning Coordination													
Adjust Funding Source for Education Specialist II (SPED- Pre-school) from UGF to FED	22GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			75.0										
1004 Gen Fund (UGF)			-75.0										
Reduction in Supply Cost due to Virtual Meetings	22GovAmd	Dec	-75.0	0.0	0.0	0.0	-75.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-75.0										
* Allocation Difference *			-75.0	0.0	0.0	0.0	-75.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			9.3	-112.6	-46.5	106.0	-75.0	0.0	137.4	0.0	-1	0	0
Alaska State Council on the Arts													
Alaska State Council on the Arts													
Fee for Art Loan from the Alaska Contemporary Art Bank	22GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1003 GF/Match (UGF)			-1.1										

**2021 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between AdjBase+ and 22GovAmd**

**Numbers and Language
Differences
Agencies: Educ**

Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska State Council on the Arts (continued)													
Alaska State Council on the Arts (continued)													
Fee for Art Loan from the Alaska													
Contemporary Art Bank (continued)													
1108 Stat Desig (Other)			1.1										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Mt. Edgecumbe Boarding School													
Mt. Edgecumbe Boarding School													
L Reverse Sec 26(c), HB205 Land Sale Proceeds	22GovAmd	OTI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
to Mt. Edgecumbe for Maintenance and													
Operations													
L Proceeds of Sale of State-owned Land in Sitka	22GovAmd	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Increase Federal Authority to Reflect Federal	22GovAmd	Inc	1,200.0	0.0	0.0	1,200.0	0.0	0.0	0.0	0.0	0	0	0
Awards in Budget													
1002 Fed Rcpts (Fed)			1,200.0										
* Allocation Difference *			1,200.0	0.0	0.0	1,200.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			1,200.0	0.0	0.0	1,200.0	0.0	0.0	0.0	0.0	0	0	0
Alaska State Libraries, Archives and Museums													
Library Operations													
Transfer School Broadband Assistance Budget	22GovAmd	Struct	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
to New Broadband Assistance Grants Allocation													
from Library Operations													
Transfer School Broadband Assistance into the	22GovAmd	TrOut	-7,797.9	0.0	0.0	-186.0	0.0	0.0	-7,611.9	0.0	0	0	0
new Broadband Assistance Grants Allocation													
1004 Gen Fund (UGF)			-7,797.9										
Delete Vacant Librarian I Position and Authority	22GovAmd	Dec	-91.9	-91.9	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
No Longer Needed													
1004 Gen Fund (UGF)			-91.9										
* Allocation Difference *			-7,889.8	-91.9	0.0	-186.0	0.0	0.0	-7,611.9	0.0	-1	0	0
Archives													
Replace UGF Funding for Two Microfilm/	22GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Imaging Operator II Positions with Interagency													
Receipts													
1004 Gen Fund (UGF)			-89.6										
1007 I/A Rcpts (Other)			89.6										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**2021 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between AdjBase+ and 22GovAmd**

**Numbers and Language
Differences
Agencies: Educ**

Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska State Libraries, Archives and Museums (continued)													
Museum Operations													
Delete Vacant Positions and Authority No Longer Needed	22GovAmd	Dec	-86.9	-86.9	0.0	0.0	0.0	0.0	0.0	0.0	0	-2	0
1004 Gen Fund (UGF)			-86.9										
* Allocation Difference *			-86.9	-86.9	0.0	0.0	0.0	0.0	0.0	0.0	0	-2	0
Broadband Assistance Grants													
Transfer School Broadband Assistance from Library Operations	22GovAmd	TrIn	7,797.9	0.0	0.0	186.0	0.0	0.0	7,611.9	0.0	0	0	0
1004 Gen Fund (UGF)			7,797.9										
* Allocation Difference *			7,797.9	0.0	0.0	186.0	0.0	0.0	7,611.9	0.0	0	0	0
** Appropriation Difference **			-178.8	-178.8	0.0	0.0	0.0	0.0	0.0	0.0	-1	-2	0
Alaska Commission on Postsecondary Education													
Program Administration & Operations													
Administration of State Programs by the Commission	22GovAmd	Inc	431.5	0.0	0.0	431.5	0.0	0.0	0.0	0.0	0	0	0
1226 High Ed (DGF)			431.5										
Delete Full-Time Vacant Positions and Reflect Other Cost Saving Measures	22GovAmd	Dec	-1,057.1	-557.1	0.0	-500.0	0.0	0.0	0.0	0.0	-7	0	0
1007 I/A Rcpts (Other)			-1,057.1										
GA 28 Administration of State Programs by the Commission	22GovAmd	Dec	-431.5	-431.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts (Other)			-431.5										
GA 29 Align Authority with Anticipated Expenditures	22GovAmd	LIT	0.0	431.5	0.0	-431.5	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			-1,057.1	-557.1	0.0	-500.0	0.0	0.0	0.0	0.0	-7	0	0
WWAMI Medical Education													
WWAMI Contractual Increases	22GovAmd	Inc	33.5	0.0	0.0	33.5	0.0	0.0	0.0	0.0	0	0	0
1226 High Ed (DGF)			33.5										
* Allocation Difference *			33.5	0.0	0.0	33.5	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			-1,023.6	-557.1	0.0	-466.5	0.0	0.0	0.0	0.0	-7	0	0
Alaska Student Loan Corporation													
Loan Servicing													
Delete Authority No Longer Needed	22GovAmd	Dec	-1,057.1	0.0	0.0	-1,057.1	0.0	0.0	0.0	0.0	0	0	0
1106 ASLC Rcpts (Other)			-1,057.1										
Administration of State Programs by the Commission	22GovAmd	Dec	-431.5	0.0	0.0	-431.5	0.0	0.0	0.0	0.0	0	0	0
1106 ASLC Rcpts (Other)			-431.5										
* Allocation Difference *			-1,488.6	0.0	0.0	-1,488.6	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			-1,488.6	0.0	0.0	-1,488.6	0.0	0.0	0.0	0.0	0	0	0

**2021 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between AdjBase+ and 22GovAmd**

Numbers and Language Differences Agencies: Educ
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Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
*** Agency Difference ***			-26,829.4	-848.5	-46.5	-649.1	-75.0	0.0	-25,210.3	0.0	-9	-2	0
**** All Agencies Difference ****			-26,829.4	-848.5	-46.5	-649.1	-75.0	0.0	-25,210.3	0.0	-9	-2	0

DEED Program Priority Table

<i>Program</i>	<i>Constitutional Requirement</i>	<i>Federal Requirement</i>	<i>Statutory Req.</i>
K-12 Aid to School Districts			
Foundation Program	Yes	Yes	Yes: AS 14.17
Pupil Transportation	No	Yes	Yes: AS 14.09
Additional Foundation Funding	Yes	Yes	Yes: AS 14.17
K-12 Support			
Residential Schools Program			
Youth in Detention	Yes	Yes	Yes: AS 14.07.020
Special Schools	Yes	Yes	Yes: AS 14.30.600-660
Education Support and Administrative Services			
Executive Administration	Yes	No	Yes: AS 14.07.145; 44.27.010-020
Administrative Services	No	No	Yes: AS 14; 23; 37; 39; 28.05.104
Information Services	No	No	Yes: AS 14.07.010-030
School Finance and Facilities	No	No	Yes: AS 14.03.140-150; 14.07; 14.08; 14.11; 14.17; 14.50; 37.15.011; 43.50.140
Child Nutrition Services	No	Yes	Yes: AS 14.50.010-080
Student and School Achievement	Yes	Yes	Yes: AS 14.30; 14.35.010-030; 14.50.080
State System of Support	No	No	Yes: AS 14.03.015; 14.03.123; 14.07.020
Teacher Certification	Yes	No	Yes: AS 12.62.160; 14.20.010-040

DEED Program Priority Table

<i>Program</i>	<i>Constitutional Requirement</i>	<i>Federal Requirement</i>	<i>Statutory Req.</i>
Early Learning Coordination	No	Yes	Yes: AS 14.50.010-080; 14.38.010; 14.07.020
Pre-Kindergarten Grants	No	No	Yes: AS 14.07.020(8)
Alaska State Council on the Arts	No	Yes	Yes: AS 44.27.040-060; 35.27.010-030; 45.65.010-070
Commissions and Boards			
Professional Teaching Practices Commission	No	No	Yes: AS 14.20.030; 14.20.370-510; 44.62
Mt. Edgecumbe Boarding School			
Mt. Edgecumbe Boarding School	Yes	Yes	Yes: AS 14.16.010-080; 14.17.440
Mt. Edgecumbe Boarding School Facilities Maintenance	No	No	Yes: AS 14.07.020; 44.27.020; 37.07.020
Boarding Home Grants	Yes	Yes	Yes: AS 14.16.200; 14.07.030(a)
State Facilities Maintenance			
EED State Facilities Rent	No	No	Yes: AS 37.05.570
Alaska State Libraries, Archives and Museums			
Library Operations	No	No	Yes:
Archives	No	No	Yes: AS 40.21

DEED Program Priority Table

<i>Program</i>	<i>Constitutional Requirement</i>	<i>Federal Requirement</i>	<i>Statutory Req.</i>
Museum Operations	No	No	Yes: AS 14.57
Online With Libraries	No	No	No
Live Homework Help	No	No	No
Andrew P. Kashevaroff Facilities Maintenance	No	No	Yes: AS 37.05.570
Alaska Postsecondary Education Commission			
Program Administration and Operations	No	Institutional Authorization	Yes: AS 14.42; 14.43; 14.44; 14.48
WWAMI Medical Education	No	No	Yes: AS 14.43.033
Alaska Performance Scholarship Awards	No	No	Yes: AS 14.43.810
Alaska Student Loan Corporation	No	No	Yes: AS 14.42; 14.43

Department of Education and Early Development
FY22 Subcommittee Book - Significant Transactions
(\$ thousands)

Item	Appropriation / Allocation	Description	Amount / Fund Source	Comment
1	K-12 Aid to School Districts / Foundation Program	FY2022 Foundation Program Expenditures from Public Education Fund	Total: \$1,193,475.2 \$1,162,308.5 Gen Fund (UGF) \$31,166.7 Pub School (Other)	<p>Under AS 14.17.300(b) funds may be expended from the Public Education Fund without further appropriation. In order to reflect the anticipated need in the Foundation Program, a miscellaneous adjustment is used to track appropriations. The FY22 Foundation Program estimate includes a base student allocation of \$5,930.</p> <p>Fiscal Analyst Comment: The FY21 and FY22 amounts in the Governor's budget are based on draft student counts and are estimates which will change when the student counts are finalized. The public school funding program is fully funded in both FY21 and FY22. The student count period is a twenty school day period ending the fourth Friday in October. The FY21 student counts are scheduled to be finalized by mid-January, 2021. By statute, payments to school districts for the first nine months of a fiscal year are based on the prior fiscal year foundation formula; the final three months of payments are re-calculated and payments are based on the final student counts for the current fiscal year. The budgeted numbers in the FY21 management plan represent pre-pandemic projections and have not been updated to reflect the actual student count.</p> <p>For FY21, the pandemic has significantly changed traditional education delivery and the number of students attending classes in person and through correspondence schools. A "hold harmless" provision for districts with a five percent or greater reduction in average daily membership (ADM) counts, adjusted for school size, phase in the impacts of reduced student counts over three years. This provision applies to the count of non-correspondence students. In some districts, a large number of students switched from traditional school enrollment to correspondence school. This can result in districts seeing higher total funding because they trigger the hold harmless provision but also receive additional correspondence funding. As a result, in FY21 some districts will see increased funding over the original projection and others will see decreases. Actual funding to districts appears to be up overall by about \$25 million despite an overall reduced student count. Additional federal stimulus funding will be available to school districts but the full budget impacts are uncertain at the time of this publication.</p> <p>The FY22 projection is based on projections by school districts and reflect uncertainty about the status of in-school learning in FY22. The projection indicates decreased funding from FY21, but the actual funding will not be determined until the October 2021 student count.</p>
2	K-12 Aid to School Districts / Pupil Transportation	FY2022 Pupil Transportation Expenditures from Public Education Fund	\$71,435.9 Gen Fund (UGF)	Under AS 14.17.300(b) funds may be expended from the Public Education Fund without further appropriation. In order to reflect the anticipated need in Pupil Transportation, a miscellaneous adjustment is used to track estimated appropriations. The anticipated need is based on projected average daily memberships, excluding Mt. Edgecumbe High School.

Department of Education and Early Development
FY22 Subcommittee Book - Significant Transactions
(\$ thousands)

Item	Appropriation / Allocation	Description	Amount / Fund Source	Comment
2	K-12 Aid to School Districts / Pupil Transportation	FY2022 Pupil Transportation Expenditures from Public Education Fund	\$71,435.9 Gen Fund (UGF)	(continued) Fiscal Analyst Comment: Similar to the Foundation Program formula funding, student count changes related to the pandemic will likely reduce state funding for many school districts for pupil transportation.
3	K-12 Aid to School Districts / Additional Foundation Funding	Additional Foundation Funding	n/a	Fiscal Analyst Comment: Additional K-12 UGF funding outside of the formula has been appropriated in the years and amounts below: FY12 - \$20 million FY13 - \$25 million FY14 - \$46 million FY15 - \$43 million FY19 - \$20 million FY20 - \$30 million FY21 - \$0 FY22 proposed - \$0 In FY21, \$30 million was appropriated by the legislature but vetoed to \$0 with the following explanation: "Additional State funding is not available to provide funding above the statutory foundation formula. The Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provides one-time additional assistance to school districts." Districts did receive about \$38.4 million from the federal CARES Act, but this funding was restricted to coronavirus-related expenditures.
4	Education Support and Administrative Services / Executive Administration	Increase Interagency Receipt Authority to Align Budget with Anticipated Expenditures	\$210.0 I/A Rcpts (Other)	Increase interagency receipt authority to reflect a cost allocation plan implemented for the Commissioner's Office. Fiscal Analyst Comment: Per the department, a cost allocation plan for the Commissioner's Office was implemented in FY21. Prior to this, specific expenditures were allocated to, and paid directly by, various divisions. While the expenditures were allowable expenses in the other divisions, this did not reflect the actual expenditures and revenues for the Commissioner's Office. The increment of interagency receipt authority reflects the amount of funds that will be collected from the various divisions across the department based on the implemented cost allocation plan.

Department of Education and Early Development
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(\$ thousands)

Item	Appropriation / Allocation	Description	Amount / Fund Source	Comment
5	Education Support and Administrative Services / Administrative Services	Increase Interagency Receipt Authority to Align the Budget with Anticipated Expenditures	\$176.0 I/A Rcpts (Other)	<p>Increase interagency receipt authority to reflect a cost allocation plan implemented for Administrative Services.</p> <p>Fiscal Analyst Comment: Per the department, a cost allocation plan for Administrative Services was implemented in FY21. Prior to this, specific expenditures were allocated to, and paid directly by, various divisions. While the expenditures were allowable expenses in the other divisions, this did not reflect the actual expenditures and revenues for Administrative Services. The increment of interagency receipt authority reflects the amount of funds that will be collected from the various divisions across the department based on the implemented cost allocation plan.</p>
6	Education Support and Administrative Services / School Finance & Facilities	Replace Interagency Receipts for Facilities Staff with UGF	Net Zero \$933.0 Gen Fund (UGF) (\$933.0) I/A Rcpts (Other)	<p>The School Finance and Facilities component has \$933.0 in inter-agency receipt authorization. This amount is 100% tied to the School Debt Reimbursement Program, of which \$793.0 or 85% comes from UGF and \$140.0 or 15% comes from the School Fund (DGF). When the School Debt Reimbursement program was vetoed for FY2021, all the interagency receipts became uncollectable, leaving an unintended shortfall within the School Finance and Facilities component.</p> <p>This increment is a net zero, as it allows for an offsetting reduction to the School Debt Reimbursement appropriation.</p> <p>Items 6 and 7 are related.</p>
7	Education Support and Administrative Services / School Finance & Facilities	FY2021 Supplement Request to address School Finance and Facilities shortfall Supplemental	\$928.0 School Fnd (DGF)	<p>When the School Debt Reimbursement program was vetoed for FY2021, all the interagency receipts became uncollectable, leaving an unintended shortfall within the School Finance and Facilities component.</p> <p>Items 6 and 7 are related.</p>
8	Education Support and Administrative Services / State System of Support	Delete Education Associate II Position (05-1809) and Authority No Longer Needed	(\$109.2) Gen Fund (UGF) (1) PFT Position	<p>Delete a full-time Education Associate II position (05-1809), range 15, located in Juneau, and consolidate duties with an existing position (05-1819) with the same range and qualifications. The two positions contain duplicate duties, and both include a significant portion of their time allocated to travel management. With the significant reduction in travel and department-wide shift to virtual meetings and conferences, neither position is fully utilized.</p> <p>Additionally, the reduction in travel has reduced some of the demand on a third Education Associate II position (05-1759). The duties of two positions can be consolidated into one, and any overflow can be directed to the third position which currently has some additional time available to fully realize efficiencies in the division.</p>

Department of Education and Early Development
FY22 Subcommittee Book - Significant Transactions
(\$ thousands)

Item	Appropriation / Allocation	Description	Amount / Fund Source	Comment
8	Education Support and Administrative Services / State System of Support	Delete Education Associate II Position (05-1809) and Authority No Longer Needed	(\$109.2) Gen Fund (UGF) (1) PFT Position	(continued) Fiscal Analyst Comment: The total number of positions authorized in the State System of Support allocation increased from 4 to 7 from FY19 to FY20; in FY21 the count was 6 and in the Governor's FY22 proposed budget it is 5. However, the number of positions in the Education Support and Administrative Services allocation has remained fairly stable with 97 in FY19, 98 in FY20 and FY21, and 96 in the Governor's FY22 proposed budget.
9	Mt. Edgecumbe Boarding School / Mt. Edgecumbe Boarding School	Proceeds of Sale of State-owned Land in Sitka	Net Zero	Fiscal Analyst Comment: According to the department, multiple land sale inquiries are received annually. A memorandum from the Department of Law dated November 25, 2020 noted DEED's authority to transfer real property is limited by state statute AS 14.07.030(a)(6) to only allow the transfer of real property to federal or state agencies or political subdivisions. This issue was related to a land sale where Southeast Alaska Regional Health Consortium (SEARHC) seeks to buy three parcels on Japonski Island owned by the Department of Education and Early Development (DEED). However, the statutory restriction is not specific to a single land sale.
10	Mt. Edgecumbe Boarding School / Mt. Edgecumbe Boarding School	Increase Federal Authority to Reflect Federal Awards in Budget	\$1,200.0 Fed Rcpts (Fed)	Currently, Mt. Edgecumbe High School federal awards, foundation formula, and impact aid are reflected as interagency receipts. In an effort to clarify the budget, federal receipt authority is increased to distinguish between the foundation formula and impact aid received from other divisions within DEED and the federal awards (Elementary and Secondary Education Act amended by Every Student Succeeds Act and Child Nutrition) received annually. There are no new federal awards. The interagency receipt authority will be maintained in the budget to cover unbudgeted authority added annually for facilities maintenance costs.
11	Alaska State Libraries, Archives and Museums / Library Operations	Transfer School Broadband Assistance Budget to New Broadband Assistance Grants Allocation from Library Operations	n/a	By assigning School Broadband Assistance Grants (BAG) to its own allocation stakeholders will have a transparent and effective way to monitor the budget of this critical educational infrastructure program, which is especially important in a time of virtual learning caused by the COVID-19 pandemic. From FY2015 through FY2020, the School BAG program provided annual financial assistance to Alaskan schools that could not afford to get 10 megabits per second (mbps) of download service each year. School BAG was appropriated \$5.0 million UGF in FY2015, then experienced annual decreases in funding to just under \$1.5 million UGF in FY2020. In FY21, the School BAG program provides state funds that combine with E-Rate and local school funds to help schools reach 25 mbps, per SB74 (Chapter 5 SLA 2020). The FY21 allocation was to increase 72 schools to 10 mbps and 173 schools from 10 to 25 mbps. The FY22 allocation is \$7,797.9.

Department of Education and Early Development
FY22 Subcommittee Book - Significant Transactions
(\$ thousands)

Item	Appropriation / Allocation	Description	Amount / Fund Source	Comment
12	Alaska State Libraries, Archives and Museums / Library Operations	Delete Vacant Librarian I Position and Authority No Longer Needed	(\$91.9) Gen Fund (UGF) (1) PFT Position	Delete vacant Librarian I (05-3049), range 16, located in Juneau, no longer needed due to duties being performed by other positions. Fiscal Analyst Comment: The total number of positions in the Library Operations allocation is proposed to be reduced from 26 to 25, all located in Juneau. The number of librarians and librarian assistants would be reduced from 17 to 16.
13	Alaska State Libraries, Archives and Museums / Museum Operations	Delete Vacant Positions and Authority No Longer Needed	(\$86.9) Gen Fund (UGF) (2) PPT Positions	Delete the following vacant positions that are no longer needed due to duties being performed by other positions: Part-time Museum Protection and Visitor Services Assistant (05-4109), range 11, located in Juneau Part-time Museum Protection and Visitor Services Assistant 05-4111), range 11, located in Sitka Fiscal Analyst Comment: The total number of positions in the Museum Operations allocation is proposed to be reduced from 16 to 14 (11 in Juneau and 3 in Sitka). The number of museum protection and visitor services assistants would be reduced to two full-time positions in Juneau and one full-time and one part-time position in Sitka.
14	Alaska Commission on Postsecondary Education / Program Administration & Operations	Administration of State Programs by the Commission	\$431.5 High Ed (DGF)	The Alaska Commission on Postsecondary Education is required by statute to administer the Alaska Performance Scholarship, the Alaska Education Grant, WWAMI, and the State's institutional authorization programs but receives no appropriation to cover the costs of these requirements. The Alaska Student Loan Corporation (ASLC) has been absorbing these costs as de minimis to its overall costs. However, reductions in the size of the loan portfolio result in these costs no longer being de minimis. Statute (AS 14.42) provides that Corporation funds are to be used to finance and operate the loan programs. Items 14 and 17 are related.
15	Alaska Commission on Postsecondary Education / Program Administration & Operations	Delete Full-Time Vacant Positions and Reflect Other Cost Saving Measures	(\$1,057.1) I/A Repts (Other) (7) PFT Positions	The Alaska Commission on Postsecondary Education has implemented outsourcing and technical efficiencies for the servicing of state loan programs resulting in a decrease of positions. Savings from outsourcing is primarily from position reductions and secondarily from information technology cost reductions no longer needed to maintain a complex loan servicing system. The following full-time vacant positions and associated authority are no longer needed: Accountant (05-0206), range 18, located in Juneau Business Lead/Analyst III (05-0402), range 18, located in Juneau Loan Services Supervisor (05-0409), range 18, located in Juneau Customer Service Spec III (05-0429), range 13, located in Juneau Business Lead/Analyst III (05-0431), range 18, located in Juneau

Department of Education and Early Development
FY22 Subcommittee Book - Significant Transactions
(\$ thousands)

Item	Appropriation / Allocation	Description	Amount / Fund Source	Comment
15	Alaska Commission on Postsecondary Education / Program Administration & Operations	Delete Full-Time Vacant Positions and Reflect Other Cost Saving Measures	(\$1,057.1) I/A Repts (Other) (7) PFT Positions	(continued) Program Coordinator (05-0436), range18, located in Anchorage Programmer/Analyst (05-0301), range 22, located in Anchorage Items 15 and 16 are related.
16	Alaska Student Loan Corporation / Loan Servicing	Delete Authority No Longer Needed	(\$1,057.1) ASLC Repts (Other)	This reduction is tied to the deletion of interagency receipts in the Program Administration and Operations allocation for the seven full-time positions and other related cost savings measures. Fiscal Analyst Comment: The Alaska Student Loan Corporation (ASLC) operates as an enterprise agency of the State of Alaska - funding and facilitating the work of the Alaska Commission on Postsecondary Education (ACPE). Items 15 and 16 are related.
17	Alaska Student Loan Corporation / Loan Servicing	Administration of State Programs by the Commission	(\$431.5) ASLC Repts (Other)	This reduction is tied to the general fund increase in the Program Administration and Operations allocation for the administration of State programs: the Alaska Performance Scholarship, the Alaska Education Grant, WWAMI, and the State's institutional authorization programs. Fiscal Analyst Comment: The Alaska Student Loan Corporation (ASLC) operates as an enterprise agency of the State of Alaska - funding and facilitating the work of the Alaska Commission on Postsecondary Education (ACPE). Items 14 and 17 are related.
18	Various	Travel Budget Reductions Due to Increased Use of Virtual Meetings	(\$46.5) Gen Fund (UGF)	In Executive Administration the State Board of Education will reduce in-person meetings from four to one time per year. Student and School Achievement and State System of Support are also reducing travel costs by increasing the use of virtual meetings and conferences. Executive Administration: (\$21.5) Student and School Achievement: (\$10.0) State System of Support: (\$15.0)

Department of Education and Early Development
FY21 Conference Committee Book - Significant Transactions
(\$ thousands)

Item	Appropriation / Allocation	Description	Governor Request	Amount Enacted	Comment
1	K-12 Aid to School Districts / Foundation Program	Transition Public School Trust Fund to Language Section to Maximize Investment Returns	(\$21,537.4) Pub School (Other)	(\$21,537.4) Pub School (Other)	<p>This action moves the Public School Trust Fund (PSTF) from a direct numbers section appropriation to pay foundation payments and operational costs at Mt. Edgecumbe High School (MEHS) and replaces it with a language section transfer to the Public Education Fund (PEF). This language item is a one-time item and not part of the Department's base budget. Similar language will be necessary next year in order to maintain this funding in the budget going forward.</p> <p>Fiscal Analyst Comment: The PSTF was previously used to offset the amount of UGF needed in the PEF. This change has a net zero effect on the amount of PSTF or UGF in the budget, but it did remove unnecessary administrative challenges for multiple departments, and has the potential to increase revenue from the fund and further lower UGF expenditures. While the MEHS funding source change will have the most impact on the Department of Revenue's (DOR) ability to manage the PSTF, movement to the language section will have some impact as well by limiting the number of draws from the fund. DOR has indicated that limiting the PSTF to a single yearly draw provides predictability and is considered best practice under the funds new Percent of Market Value model. For additional information on the MEHS fund source change see item 12.</p>
2	K-12 Aid to School Districts / Foundation Program	Sec 38(h), HB205 Foundation Program Expenditures from Public Education Fund	Total: \$1,213,278.4 \$1,183,504.2 Gen Fund (UGF) \$29,774.2 Pub School (Other)	Total: \$1,213,278.4 \$1,183,504.2 Gen Fund (UGF) \$29,774.2 Pub School (Other)	<p>Under AS 14.17.300(b) funds may be expended from the Public Education Fund without further appropriation. In order to reflect the anticipated need in the Foundation Program, a miscellaneous adjustment is used to track appropriations. The FY21 Foundation Program estimate includes a base student allocation of \$5,930.</p> <p>Fiscal Analyst Comment: The estimated necessary amount increased by \$19 million, or 1.6%, from FY20 levels. While the overall student count increased by 885 this year, the foundation formula includes a number of other factors such as the number of students identified with special education intensive needs (this number increased by 156 students, or 5%, from FY20).</p>
3	K-12 Aid to School Districts / Pupil Transportation	Sec 38(i), HB205 Pupil Transportation Expenditures from Public Education Fund	\$76,997.7 Gen Fund (UGF)	\$76,997.7 Gen Fund (UGF)	<p>Under AS 14.17.300(b), funds may be expended from the Public Education Fund without further appropriation. In order to reflect the anticipated need in Pupil Transportation, a miscellaneous adjustment is used to track estimated appropriations. The anticipated need is based on projected average daily memberships, excluding Mt. Edgecumbe High School.</p>

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Item	Appropriation / Allocation	Description	Governor Request	Amount Enacted	Comment
3	K-12 Aid to School Districts / Pupil Transportation	Sec 38(i), HB205 Pupil Transportation Expenditures from Public Education Fund	\$76,997.7 Gen Fund (UGF)	\$76,997.7 Gen Fund (UGF)	(continued) Fiscal Analyst Comment: Pupil Transportation cost estimates decreased by \$216.9, or 0.3%, from FY20 levels. While overall student counts increased in FY21, the number of students attending 'brick and mortar' schools decreased to 114,332. This was a decrease of 279 students or 0.2% since FY20. Correspondence students are not counted when calculating student numbers for Pupil Transportation grants.
4	K-12 Aid to School Districts / Additional Foundation Funding	Veto of Additional Foundation Funding	n/a	n/a	The legislature included \$30 million in grant funding (outside the foundation formula) for school districts in HB 205 (Ch. 8, SLA 2020). The Governor vetoed this funding. Fiscal Analyst Comment: In FY20, the legislature included \$30 million in additional foundation funding in the form of grants calculated using the formula. Without this additional grant funding included in FY21, districts will see the equivalent of a \$116 reduction to the Base Student Allocation amount.
5	K-12 Support / Residential Schools Program	Add Residential Programs for North Slope Borough School District and Lower Yukon School District	\$900.2 Gen Fund (UGF)	\$900.2 Gen Fund (UGF)	This additional authority is for two new residential programs: one in the North Slope Borough School District with 20 beds, and another in the Lower Yukon School District with 50 beds. Alaska Statute 14.16.100 allows districts to apply to the Department for authorization to establish and operate residential schools. When approved they are eligible for reimbursement of a per-pupil monthly stipend and one round-trip ticket per student, by the least expensive means. While programs can be approved by the Department, the funding of reimbursements is subject to appropriation by the legislature. Fiscal Analyst Comment: The North Slope Borough School District first submitted its application in May of 2016, but associated funding was subject to appropriation. Lower Yukon submitted its application in May of 2019.
6	Education Support and Administrative Services / Executive Administration	Add Authority for State Board of Education In-Person Meetings and Related Support	\$137.0 Gen Fund (UGF) 1 PFT Position	n/a	The Governor proposed adding authority for the State Board of Education to move from quarterly meetings to a formal monthly meeting schedule and requested one additional administrative support position to arrange public notices, minutes, travel, and other support functions. The legislature did not include this increment in the budget.

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7	Education Support and Administrative Services / Child Nutrition	FY20 RPL 05-2020-75 U.S. Department of Agriculture FFCRA and CARES Act	\$41,869.6 COVID Fed (Fed)	\$41,869.6 COVID Fed (Fed)	RPL 05-2020-75 added CARES Act federal funding for COVID-19 related federal child nutrition program expansion.
8	Education Support and Administrative Services / Student and School Achievement	Comprehensive Literacy State Development Federal Grant (FY21-FY25)	\$3,945.9 Fed Rcpts (Fed) 1 PFT Position IncT	\$3,945.9 Fed Rcpts (Fed) 1 PFT Position IncT	Add authority to accommodate a new U.S. Department of Education grant for the Alaska Comprehensive Literacy State Development Program and a permanent full-time Education Specialist to oversee and manage the program. The grant period is from October 1, 2019 through September 20, 2024. Fiscal Analyst Comment: The Legislative Budget and Audit Committee approved RPL 05-2020-0045 in October of 2019 for \$6,500.0 in Federal Receipt authority for the same purpose in FY20.
9	Education Support and Administrative Services / Student and School Achievement	Reduce Excess Federal Authority to Better Reflect Multi-Year Federal Grants Cycle	(\$14,700.0) Fed Rcpts (Fed)	(\$14,700.0) Fed Rcpts (Fed)	Transition U.S. Department of Education multi-year federal grant authority to a language appropriation to better reflect an accurate projection of federal expenditures while also following proper accounting practices.
10	Education Support and Administrative Services / Student and School Achievement	FY20 RPL 05-2020-74 U.S. Department of Education CARES Act	\$44,911.4 COVID Fed (Fed)	\$44,911.4 COVID Fed (Fed)	RPL 05-2020-74 added federal authority to receive CARES Act funding from the Elementary and Secondary School Emergency Relief Fund and the Governor's Emergency Education Relief Fund. The majority of this funding is to be distributed to school districts to respond to COVID-19.
11	Education Support and Administrative Services / Pre-Kindergarten Grants	Pre-Kindergarten Transition Grants	n/a	n/a	The legislature appropriated \$4,300.0 in Pre-Kindergarten grants in order to maintain current funding levels for a multi-year program that ended in FY20 (Pre-Kindergarten Grant Program Sec21b Ch19 SLA2018 P30 L30 (SB142) (FY19-FY20)). The Governor vetoed this funding.
12	Mt. Edgecumbe Boarding School / Mt. Edgecumbe Boarding School	Replace Funding Source to Maximize Investment Earnings	Net Zero \$4,639.1 Gen Fund (UGF) (\$4,639.1) Pub School (Other)	Net Zero \$4,639.1 Gen Fund (UGF) (\$4,639.1) Pub School (Other)	Replace Public School Trust Fund (PSTF) authority with UGF to maximize the earning potential of the PSTF. Fiscal Analyst Comment: The use of the PSTF for the purpose of funding Mt. Edgecumbe Boarding School began in FY18 when it was used to replace UGF. The FY18 budget included intent language that it only be a one-time change. Any PSTF not currently used in Mt. Edgecumbe is used to offset the amount of UGF needed in the Public Education Fund. This fund change will have a net zero effect on the amount of PSTF or UGF in the overall state budget.

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Item	Appropriation / Allocation	Description	Governor Request	Amount Enacted	Comment
12	Mt. Edgecumbe Boarding School / Mt. Edgecumbe Boarding School	Replace Funding Source to Maximize Investment Earnings	Net Zero \$4,639.1 Gen Fund (UGF) (\$4,639.1) Pub School (Other)	Net Zero \$4,639.1 Gen Fund (UGF) (\$4,639.1) Pub School (Other)	(continued) However, it will remove unnecessary administrative challenges for multiple departments, and have the potential to increase revenue from the fund, further lowering UGF expenditures. For additional information on the movement of the PSTF into the language section see item 1 .
13	Mt. Edgecumbe Boarding School / Mt. Edgecumbe Boarding School Facilities Maintenance	Add Authority to Maintain Mt. Edgecumbe High School Aquatic Center Operations and Maintenance	\$650.0 GF/Prgm (DGF)	Total: \$650.0 \$400.0 Gen Fund (UGF) \$250.0 GF/Prgm (DGF)	The legislature agreed to include the Governor's proposed funding level but replaced \$400.0 of program receipt authority with UGF rather than relying entirely on program receipts to operate the facility.
14	Alaska State Libraries, Archives and Museums / Library Operations	Ch. 5, SLA 2020 (SB 74) INTERNET FOR SCHOOLS	n/a	Total: \$6,552.0 \$8,039.5 Gen Fund (UGF) (\$1,487.5) High Ed (DGF)	The School Broadband Access Grant (School BAG) program was implemented to help schools reach a base level of internet access. SB74 increased the minimum level of broadband paid for by the State because the minimum level of bandwidth necessary to deliver online educational services has increased over time. The fiscal note for SB74 includes the current cost of getting the program's 72 participating schools up to 10 megabytes per second (mbps), and adds the cost of getting 173 schools up to 25 mbps. This fiscal note reflects the entire cost of the School BAG program and also changes the funding source for School BAG from the Higher Education Investment Fund (HEIF) to Unrestricted General Funds. Fiscal Analyst Comment: The HEIF is a designated funding source that by statute is to be used for the Alaska Performance Scholarship and the Alaska Education Grant. School BAG is considered a non-designated use of the HEIF and thus was replaced with UGF.
15	Alaska State Libraries, Archives and Museums / Online with Libraries (OWL)	Eliminate Online with Libraries Video Conference System	(\$232.9) Gen Fund (UGF)	Total: (\$200.0) (\$168.1) CBR Fund (UGF) (\$31.9) Gen Fund (UGF)	The Governor proposed eliminating the Online with Libraries (OWL) video conference system due to the high cost of replacing the system hardware and minimal usage of the system. The OWL program has two components: (1) grants to assist libraries with paying for internet services; and (2) a video conferencing system installed in public libraries throughout the state. The legislature did not accept this decrement in HB 205 (Ch. 8, SLA 2020) and included intent language that directed the Department to consider the use of alternative equipment or technologies that accommodate equitable access to the video conference system. The Governor vetoed \$200.0 UGF from the program

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Item	Appropriation / Allocation	Description	Governor Request	Amount Enacted	Comment
15	Alaska State Libraries, Archives and Museums / Online with Libraries (OWL)	Eliminate Online with Libraries Video Conference System	(\$232.9) Gen Fund (UGF)	Total: (\$200.0) (\$168.1) CBR Fund (UGF) (\$31.9) Gen Fund (UGF)	(continued) leaving \$32.9 UGF of authority to purchase licensing to ensure libraries can maintain access to video conference technology that does not rely on costly hardware or equipment.
16	Various	Replace UGF with CBR Direct 1001	n/a	Net Zero \$13,597.0 CBR Fund (UGF) (\$259.3) GF/Match (UGF) (\$13,337.7) Gen Fund (UGF)	The legislature funded 25% of numbers section UGF items directly from the Constitutional Budget Reserve (CBR) using fund code 1001. For the Department of Education and Early Development, that resulted in \$15.9 million being switched from codes 1003 (GF Match) and 1004 (UGF) to code 1001. Subsequently, the Governor vetoed \$2.4 million in CBR funding. The total CBR amount for the Department in the Enacted FY21 budget was \$13.6 million. Because all three sources are counted as UGF, this change will have no impact on the agency's operations.