

HB

126

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AML Board of Directors

POSITION PAPER

Education Foundation Formula (HB 126/SB 119)  
April 1987

The 1987 Alaska Municipal League Policy Statement states in regard to funding for schools:

- (1) The Alaska State Constitution mandates in Section 1, Public Education, that the State shall establish and maintain a system of public education, open to all the children. Therefore, the League supports the State assuming full financial responsibility for a basis education.
- (2) The Legislation should establish a definition of basic education, and establish an equitable funding formula that insures this basic education is provided. Defining basic education is the key to development of a fair formula for state funding of education. The development of this formula should involve the municipalities or districts who must fund the local share of education.
- (3) Full funding should not inhibit the rights of local government to supplement state or federal funding, or to administer local schools.
- (4) The League supports and encourages local effort.
- (5) The League supports the use of forward funding to provide for basic education.
- (6) The League supports legislation that allows local school districts to have a reduction in force of teachers (tenured and non-tenured) when either student enrollment decreases or when funding is reduced.

Thus, in keeping with this policy, the League has the following responses to the Public School Foundation Formula concepts as put forth in HB 126/SB 119.

- (1) A School Foundation Formula that is fair and equitable, and a formula that defines basic education and meets the equalization requirements of the federal impact aid program should be passed this year.

AML Position Paper on Education Foundation Formula

April 1987

Page 3

- (2) School districts and municipalities enter into contracts and make other obligations based upon legislative appropriations and state commitments. Because municipalities have very limited ability to adjust their revenue sources after the levy of property taxes, the State should not unilaterally reduce appropriated funding levels where school obligated themselves in good faith reliance on state appropriations and commitments.
- (3) Because school transportation is a state mandate, there should be full funding for such school transportation.
- (4) Changes to the schedule of adjustments for geographic differences should be based solely on reasonable and actual differences in the cost of living indexes in the various areas.
- (5) In order to insure equity among the municipal school districts, an accurate and reliable data base is necessary to assure equalized assessments statewide. The League urges the Legislature to provide the support to the Department of Community and Regional Affairs needed to establish such a program.

A M E N D M E N T

Offered in the HOUSE

By

TO: CSHB 126 (Finance)

Page 10, line 15, following "balance.":

Delete "The"

Insert "A percentage of the"

Page 10, line 18, following "year.":

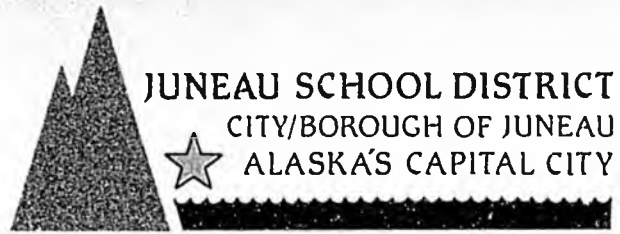
Insert "The percentage of the fund balance excess to be deducted from foundation aid under this section is equal to the percentage of the district's total expenditures from its school operating fund for the fiscal year that is provided to the district under this chapter."

AMENDMENT

HB 126

p. 11, line 7

school board, mayor and assessor in each district



10014 Crazy Horse Dr., Juneau, AK 99801 • (907) 586-2303

May 13, 1987

Senator Paul Fischer  
Chairman  
Senate Health, Education and Social Services  
P.O. Box V  
Juneau, Alaska 99811

Dear Senator Fischer:

The City and Borough of Juneau School District urges the passage of  
Committee Substitute HB126 with as few amendments as possible.

Thank you for your consideration of this matter.

Respectfully yours,

Bruce Johnston  
Superintendent

cc: Kris Gray, Board President

BJ/sj

## DAILY ORDER OF BUSINESS

1. ROLL CALL
2. INVOCATION
3. PLEDGE of Allegiance
4. Certification of the journal by the Secretary  
journal approved or corrected
5. Introduction of GUESTS
6. Messages from the GOVERNOR
7. Messages from the HOUSE
8. COMMUNICATIONS
9. Reports of STANDING COMMITTEES
10. Reports of SPECIAL COMMITTEES
11. Introduction of RESOLUTIONS
12. Introduction of BILLS
13. Consideration of the DAILY CALENDAR
  - 2ND reading of SENATE BILLS
  - 2ND reading of HOUSE BILLS
  - 3RD reading of SENATE BILLS
  - 3RD reading of HOUSE BILLS
  - 2ND reading of Senate then House RESOLUTIONS
  - 3RD reading of Senate then House RESOLUTIONS
  - Other
14. UNFINISHED BUSINESS
15. ANNOUNCEMENTS
16. SPECIAL ORDERS
17. ADJOURNMENT

STEVE COWPER  
GOVERNOR



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

May 18, 1987

The Honorable Paul Fischer  
Alaska State Legislature  
Capitol, Room 508  
Juneau, AK 99811

Dear Paul:

I would appreciate your vote for the House version of the school foundation bill. I do not support any amendments to that version.

Thank you for your support.

Sincerely,

A handwritten signature in cursive script, appearing to read "Steve Cowper".

Steve Cowper  
Governor

CS HB 126 (Fin)

1. Page 3, Line 20. This change postpones the local contribution for a newly incorporated municipality which is a school district (a borough or first class city) for a fiscal year after incorporation. The local tax mechanism operates in such a manner that tax revenues are not received during the first year of a municipalities existence.
2. Page 3, Lines 20, deletes the provision that interest earnings and other local revenue of an REAA are subject to regulation and disposition of the department leaving these revenues derived by the REAA under it's control.
3. Page 4, Lines 2-5. This changes the phase in of local contributions from a two year phase in commencing at two mills to a three year phase in commencing at one mill.
4. Page 4, Lines 15. The concept of "funding community" is central to the distribution of aid to education under this bill. The term does not exist in prior or current law nor has it been defined. There appears to be no objective definition which will cover all cases. The department apparently intends to designate funding communities by regulation. By so doing a process which requires public input is created instead of unbridled discretion which results from over general definition.
5. Page 5, Lines 12 - 17. This creates a separate table for districts which are a single funding community with under 525 ADM thereby removing the inequity partially to small city districts which otherwise exists.

6. Page 6, Line 3 and 4. This creates a base of three units for the smallest schools, under 15 ADM, and a fractional increase per ADM from 10 to 15 which has an ADM of 3. All schools have fixed costs regardless of size - such as utilities, insurance, fuel oil.

7. Page 7, Lines 27 - 29. While the degree of the language problem is the most significant factor in increased costs for bilingual education the sheer numbers involved also bear on the cost. This change adds a change in the minimum number of units allowed by increasing the minimum from 1 to 2 where more than 15 weighted ADM is involved to also reflect this. Since the factors are percentiles, 13 weighted ADM represents more than 15 students.

8. Page 9, Line 4 and page 9 - 29. This changes the area differential of Kuspuk from 1.33 to 1.46 and that of Yukon/Koyukuk from 1.30 to 1.46

9. Page 10, Lines 25, through Page 6, Line 3. This allows a district to accumulate a fund balance for the amount the board determines will be needed for "unique circumstances" to remote school districts and defines unique circumstances, as the term is defined in current law. It includes matters such as small school populations and high travel and transportation costs. It is probably that the same result could be arrived at under the existing language by creative use of reserve accounts but this language both makes this use clear and presents limits.

10. Page 12, Line 9 and page 12, line 16. This extends the reporting time for student counts from two weeks to 30 days since some districts believe that this cannot reasonably be done in the shorter period.

11. Page 12, Line 27. This deletes the different base and reporting of centralized correspondence from that of the districts.

12. Page 15, Line 20 , through page 16, line 1. This allows contribution to teachers retirement to be made the year following the year in which the amount is determined. This allows the budget to be based on a known amount rather than a projection since contributions are actuarially adjusted during the year. This payment schedule would require an actuarial adjustment in retirement contributions from this districts and therefore does not involve costs to the state.

13. Page 16, Line 24. The two formulas in Sec. 24 (b) make transition allowances based on a percentage of state aid received in 1987 or on an amount which sums state local contributions but provides the district shall receive the lesser of these amounts. Since this is a "hold harmless" clause, its purpose of ameliorating sharp revenue declines from adoption of a system is better served if the greater of these is allowed so that a real, not imputed, hold harmless operates.

14. Page 18, Line 14 - 29. Costs of education differentials are now, and have been, based on data which has limited relevance to the differential. Costs of living indexes or other indexes are poor proxies for costs of education and salary differential as a proxy is a useful but obviously incomplete proxy. Several studies have been made which suggest the method by which an objective cost differential could be determined, and if the data necessary were collected by an objective agency such as the Department of Administration which is more equipped to do this than DOE the differentials could be set by the legislature based on information rather than incomplete data augmented by guesses. A reasonable schedule is detailed and required. Of these

requirements are not met, the foundation program is repeated as of July 1, 1988, which allows a full legislative session and entire funding process must be redeveloped.

15. Page 19, Line 5. This provides that the restrictions on fund balances in Sec.11 become effective at the beginning of the next fiscal year instead of the beginning of this fiscal year allowing a year transition.

DISTRICT	COLUMN K	FY88	TOTAL	CS/HD 126	FY88	TOTAL	COLUMN C
	PRO RATA AT 98.781428%	HOLD HARMLESS	COLUMN A PLUS COLUMN B	FY88 PROPOSED STATE AID	HOLD HARMLESS	COLUMN D PLUS COLUMN E	MINUS COLUMN F
ADAK	\$2,168,813	\$0	\$2,168,813	\$2,195,568	\$0	\$2,195,568	(\$26,755)
ALASKA GATEWAY	\$4,366,188	\$0	\$4,366,188	\$4,348,649	\$0	\$4,348,649	\$17,539
ALEUTIAN REGION	\$1,473,966	\$0	\$1,473,966	\$1,350,549	\$0	\$1,350,549	\$123,417
ANCHORAGE	\$113,286,327	\$0	\$113,286,327	\$119,745,512	\$0	\$119,745,512	(\$1,459,185)
ANNETTE ISLAND	\$1,159,461	\$127,198	\$1,286,659	\$1,127,564	\$65,487	\$1,193,051	\$93,608
BERING STRAIT	\$10,963,050	\$0	\$10,963,050	\$11,098,291	\$0	\$11,098,291	(\$135,241)
BRISTOL BAY	\$1,421,842	\$0	\$1,421,842	\$1,439,382	\$0	\$1,439,382	(\$17,540)
CHATHAM	\$2,080,957	\$0	\$2,080,957	\$2,044,828	\$0	\$2,044,828	\$36,129
CHUGACH	\$1,442,869	\$0	\$1,442,869	\$1,460,668	\$0	\$1,460,668	(\$17,799)
COPPER RIVER	\$4,504,124	\$0	\$4,504,124	\$4,491,287	\$0	\$4,491,287	\$12,837
CORCOVA	\$2,148,761	\$0	\$2,148,761	\$2,125,468	\$0	\$2,125,468	\$23,293
CRAIG	\$1,342,645	\$0	\$1,342,645	\$1,266,208	\$0	\$1,266,208	\$76,437
DELTA GREELY	\$4,782,912	\$0	\$4,782,912	\$4,741,914	\$0	\$4,741,914	(\$59,002)
DILLINGHAM	\$2,583,022	\$490,380	\$3,073,402	\$2,481,686	\$341,591	\$2,823,277	\$250,125
FAIRBANKS	\$45,907,698	\$0	\$45,907,698	\$46,474,017	\$0	\$46,474,017	(\$566,319)
GALENA	\$1,109,272	\$189,442	\$1,298,714	\$1,005,956	\$269,660	\$1,275,616	\$23,098
HAINES	\$1,928,164	\$0	\$1,928,164	\$1,951,950	\$0	\$1,951,950	(\$23,786)
HOONAH	\$1,421,309	\$0	\$1,421,309	\$1,341,642	\$0	\$1,341,642	\$79,667
HYDABURG	\$1,085,538	\$0	\$1,085,538	\$975,329	\$0	\$975,329	\$110,209
IDITAROD	\$4,269,678	\$0	\$4,269,678	\$4,114,749	\$0	\$4,114,749	\$154,929
JUNEAU	\$13,843,559	\$0	\$13,843,559	\$13,969,334	\$0	\$13,969,334	(\$125,775)
KAKE	\$1,194,120	\$0	\$1,194,120	\$1,115,851	\$0	\$1,115,851	\$78,269
KASHUNAMIUT	\$1,548,985	\$0	\$1,548,985	\$1,448,093	\$0	\$1,448,093	\$100,892
KENAI	\$28,561,967	\$0	\$28,561,967	\$28,914,309	\$0	\$28,914,309	(\$352,342)
KETCHIKAN	\$8,161,577	\$0	\$8,161,577	\$8,262,259	\$0	\$8,262,259	(\$100,682)
KING COVE	\$1,276,876	\$0	\$1,276,876	\$1,159,428	\$0	\$1,159,428	\$117,448
KLAWOCK	\$1,159,139	\$0	\$1,159,139	\$1,081,038	\$0	\$1,081,038	\$78,101
KODIAK	\$12,280,765	\$0	\$12,280,765	\$12,429,261	\$0	\$12,429,261	(\$148,496)
KUSPUK	\$4,100,999	\$0	\$4,100,999	\$3,554,589	\$166,231	\$3,720,820	\$380,179
LAKE & PENINSULA	\$4,739,683	\$0	\$4,739,683	\$4,326,552	\$0	\$4,326,552	\$413,131
LOWER KUSKOKWIM	\$25,715,223	\$0	\$25,715,223	\$26,032,447	\$0	\$26,032,447	(\$317,224)
LOWER YUKON	\$9,508,600	\$0	\$9,508,600	\$9,625,899	\$0	\$9,625,899	(\$117,299)
MAT-SU	\$31,749,487	\$0	\$31,749,487	\$32,075,150	\$0	\$32,075,150	(\$325,663)
NENANA	\$1,739,774	\$0	\$1,739,774	\$1,653,236	\$41,713	\$1,694,949	\$44,825
NOKE	\$4,502,789	\$0	\$4,502,789	\$4,477,936	\$0	\$4,477,936	\$24,853
NORTH SLOPE	\$6,581,388	\$1,321,578	\$7,902,966	\$6,662,576	\$1,124,922	\$7,787,498	\$115,468
NORTHWEST ARCTIC	\$12,466,517	\$0	\$12,466,517	\$12,620,305	\$0	\$12,620,305	(\$153,788)
PELICAN	\$596,887	\$0	\$596,887	\$604,250	\$0	\$604,250	(\$7,363)
PETERSBURG	\$2,655,860	\$0	\$2,655,860	\$2,688,623	\$0	\$2,688,623	(\$32,763)
PRIBILOF	\$1,291,714	\$0	\$1,291,714	\$1,229,649	\$0	\$1,229,649	\$62,065
RAILBELT	\$3,076,579	\$0	\$3,076,579	\$3,040,732	\$0	\$3,040,732	\$35,847
SAND POINT	\$1,156,569	\$0	\$1,156,569	\$1,037,036	\$0	\$1,037,036	\$119,533
SITKA	\$6,173,926	\$0	\$6,173,926	\$6,190,088	\$0	\$6,190,088	(\$16,162)
SKAGWAY	\$937,884	\$0	\$937,884	\$839,054	\$0	\$839,054	\$98,830
SOUTHEAST ISLANDS	\$4,223,739	\$0	\$4,223,739	\$4,013,643	\$0	\$4,013,643	\$210,096
SOUTHWEST REGION	\$4,692,938	\$0	\$4,692,938	\$4,640,430	\$0	\$4,640,430	\$52,508
ST. MARY'S	\$1,399,320	\$117,078	\$1,516,398	\$1,280,382	\$244,298	\$1,524,680	(\$8,282)
TANANA	\$860,768	\$91,889	\$952,657	\$871,386	\$81,498	\$952,884	(\$227)
UNALASKA	\$1,119,854	\$0	\$1,119,854	\$1,019,669	\$0	\$1,019,669	\$100,185
VALDEZ	\$2,513,607	\$261,982	\$2,775,589	\$2,544,615	\$127,089	\$2,671,704	\$103,885
WRANGELL	\$2,363,722	\$0	\$2,363,722	\$2,347,881	\$0	\$2,347,881	\$15,841
YAKUTAT	\$1,170,033	\$0	\$1,170,033	\$1,071,067	\$0	\$1,071,067	\$98,966
YUKON FLATS	\$5,152,177	\$0	\$5,152,177	\$4,988,334	\$0	\$4,988,334	\$163,843
YUKON-KOYUKUK	\$6,033,502	\$0	\$6,033,502	\$5,403,532	\$0	\$5,403,532	\$629,970
YUPIIT	\$2,772,275	\$0	\$2,772,275	\$2,806,474	\$0	\$2,806,474	(\$34,199)
=====							
TOTALS	\$431,769,398	\$2,599,547	\$434,368,945	\$431,906,325	\$2,462,489	\$434,368,814	\$131
=====							



# Alaska State Legislature

## Senate

Official Business

P.O. BOX V  
State Capitol  
Juneau, Alaska 99811

FROM: Senator Jay Kerttula

TO: Senate HESS Committee

DATE: May 4, 1987

SUBJ: Amendments to CS for HB 126 (Finance), "An Act relating to the public school foundation program, ....."

COMPARISON OF EFFECT OF A 25% REDUCTION IN AREA COST DIFFERENTIAL VERSUS 33 1/3% REDUCTION.

If the proposed amendment to make an across the board change to cost of living differentials is changed from one third to a twenty five percent cut, and if the cost savings are reflected in a lower instructional unit value, revenues of the following school districts would be reduced as follows:

Anchorage	698,197
Kenai	260,901
Mat-Su	250,607

Cordova's loss would be reduced 25% from 36,096 to 27,072.

AMENDMENTS TO HOUSE FINANCE VERSION OF HB 126 SCHOOL FOUNDATION PROGRAM.

1. Reduce the Area Cost Differential

The proposed amendment to reduce the area cost differential by one third across the board, and to increase the instructional unit value to 61,400, would effect the highest area cost differential districts the most. However, the reduced area cost differentials would still be essentially in excess of the school district's actual salary cost differentials using Anchorage as the base. Teacher salaries comprise the majority of the cost of operating a school district. These are the differences:

<u>School District</u>	<u>Adjusted Area Cost Diff.</u>	<u>Actual Teacher Salary Difference</u>
North Slope	1.42	1.41
Yukon Flats	1.42	1.25
Northwest Arctic	1.42	1.19
Lower Kuskokwim	1.38	1.25
Bering Straits	1.34	1.35

Bering Straits is the exception to the rule.

On the average, the adjusted cost of living differential exceeds the actual difference in teachers salaries by about 7%.

Actual teachers salaries for FY 85-FY 86 are listed at the last page of the sectional analysis of SB 119.

If teacher salaries were the only cost of school operations, the school districts would receive on the average 6.6% more than needed to pay actual salaries.

Item 4 of the narrative supporting the one third across the board reduction in the area cost differential states that there is a lack of reliable cost information to rely upon and that the legislature must consequently make a "policy call" on the appropriate area cost differential.

## 2. Vocational Education Instructional Units

Page 6, lines 4 through 14, the House Finance Committee has substituted new language on vocational education for the language in the original HB 126. Before the Senate HESS Committee accepts the House Finance language, Senate HESS should know the reasons for the House Finance change, the dollar impact of the change, and whether the Department of Education agrees that the change more realistically allocates revenues for the actual cost of the program.

Department of Education used the term "high-cost vocational education course." The House Finance Committee dropped this term. With the House Finance Committee language, is there a possibility that a school district can create a profit center for purposes of establishing a flow of state monies to the school district in excess of the cost of the vocational education program? The Department of Education should respond to this question so that its answer is on record.

The words added by the House Finance Committee at the end of the section "whichever is greater" is obviously necessary to prevent double counting of some initial fixed costs.

3. Foundation Concept in Purpose Section

Page 13 line 13, the House Finance Committee dropped the word "adequate" and substituted "equitable." With the foundation approach to school funding, the state school finance bill should be "equitable and adequate". Therefore, line 13 should be amended to read "equitable and adequate" level of educational opportunities for those in...

The word "adequate" as used in DOE's original version should be retained. It would not hurt to add the House Finance committee words, "equitable", but "adequate" should not be deleted.

If there is a reason for the House Finance Committee striking the word "adequate" that reason should be explained. If the intent is to inadequately fund a particular school district or group of school districts, and to adequately fund others, which districts are to be inadequately funded? In the foundation bill, which allocates a sufficient amount of local, federal and state monies for a statewide system of education which the legislature deems adequate, there should be no double standard with certain school districts being adequately funded from a combination of sources and others inadequately funded.

4. Retention of Responsibility for Teacher's Retirement System "PRS" Payments by the State.

If there is an intention to keep the responsibility for teacher retirement system payments as they are now, Section 22 in the House version of HB 126, at page 15, lines 5 thru 11 should be deleted. CSHB (Fin) deletes the word "one half" in the original AS 14.25.070.

A M E N D M E N T

TO: CSHB 126 (FIN)

Page 7, Lines 21 - 29

Page 8, Lines 1 - 29

Page 9, Lines 1 - 17

Delete all material and insert:

Adak	1.18
Alaska Gateway	1.13
Aleutian Region	1.21
Anchorage	1.00
Annette Island	1.02
Bearing Strait	1.26
Bristol Bay	1.18
Chatham	1.02
Chugach	1.09
Copper River	1.09
Cordova	1.07
Craig	1.02
Delta/Greely	1.11
Dillingham	1.18
Fairbanks	1.03
Galena	1.20
Haines	1.03
Hoonah	1.05

Hydaburg	1.02
Iditarod	1.22
Juneau	1.00
Kake	1.02
Kashunamiut	1.22
Kenai	1.00
Ketchikan	1.00
King Cove	1.18
Klawock	1.02
Kodiak	1.06
Kuspuk	1.22
Lake & Peninsula	1.21
Lower Kuskokwim	1.28
Lower Yukon	1.23
Mat-Su	1.00
Nenana	1.13
Nome	1.23
North Slope	1.30
Northwest Arctic	1.30
Pelican	1.05
Petersburg	1.00
Pribilof	1.20
Railbelt	1.15
Sand Point	1.18
Sitka	1.00
Skagway	1.03
Southeast Island	1.03
Southwest Region	1.21

St. Mary's	1.20
Tanana	1.20
Unalaska	1.18
Valdez	1.07
Wrangell	1.00
Yakutat	1.05
Yukon Flats	1.31
Yukon-Koyukuk	1.23
Yupiit	1.27

Page 9, Line 21, following "is"

Delete "\$60,000"

Insert "\$61,400"

THE EFFECT OF THE PROPOSED ADMENDMENT

- A) It Reduces the Area Cost Differentials by 1/3 across the board - equally.  
As a result, the total number of adjusted units is reduced by 280.58 or by 2.8 percent.
- B) It Increases state aid equally for all units. Basic Need increases from \$60,000 to \$61,400.
- C) It saves the State \$2,233,400 million. Total State Aid required goes from \$438,610,782 to \$436,377,382.
- D) These savings can be used to fund community schools; or for whatever purpose the Legislature desires.
- E) The Hold Harmless provision continues to protect every school district. No district will have to absorb any cut greater than 10% in adjusted units. Hold Harmless increases from \$2,462,489 to \$4,318,440 or \$1,855,951; this protects all districts from cuts greater than 10 percent.
- F) The subsidy for phasing in local mil rate efforts is left untouched. The formula still provides a phase-in subsidy of \$1,416,628.
- G) Only Anchorage will be required to increase its local effort. Local effort will increase from \$64,656,060 to \$66,164,701 or by \$1,508,641.
- H) The amendment still leaves 22 School Districts that provide no local funds for education.
- I) 26 School Districts either gain or remain unchanged. 29 School Districts are reduced (Reductions range from \$3,536 in Pelican to \$2,478,864 in Lower Kuskokwim).
- J) This amendment increases education support for 80-85% of Alaska's children, represented by 32 members of this legislature.

AREA COST DIFFERENTIALS: LITTLE MORE THAN A POLICY CALL

1) What are they based on? According to the Administration transmittal letter the area cost differentials in the original version of HB126 are based upon an arbitrator's decision, dated October 24, 1986, setting area cost differentials in salaries of Alaska Public Employees Association employees working in various regions of the state.

2) The House HESS letter of intent stated that "Due to any other comprehensive and objective approach, the Committee supports the use of the differentials in HB126. We strongly suggest, however, that the data upon which the differentials were developed be re-examined and adjusted so that the actual costs of school operations, rather than the costs of living, are more accurately represented.

3) However, in the House Finance committee the area cost differentials for many districts were changed. The differentials were increased for these districts as follows:

Kuspuk	10.0%
Lake & Peninsula	14.8%
Lower Kuskokwim	10.5%
Lower Yukon	16.7%
North Slope	7.1%
Northwest Arctic	7.1%
Pelican	60.0%
Pribilof	11.1%
Railbelt	15.0%
Southeast Island	from no area differential to 4%
Southwest Region	14.8%
Yakutat	60.0%
Yukon Flats	9.5%
Yukon-Koyukuk	13.3%
Yupit	36.7%

4) Until we have an exhaustive study that truly examines the actual cost of providing an equal education in the different school districts of our State the area cost differentials are essentially a policy call of the legislature.

HB126 sets area cost differentials that all of us hope will be interim figures; waiting revision when DOE completes an in depth study of true costs.

DEPARTMENT OF EDUCATION  
 GOVERNOR'S PUBLIC SCHOOL FOUNDATION FUNDING PROPOSAL  
 CSFB 126 (FINANCE) REVISED APRIL 24, 1987

( ALLOTMENT AT \$61,400 ) ( ALLOTMENT AT \$60,000 )

SCHOOL DISTRICT	FY88 PROPOSED STATE AID	FY88 HOLD HARMLESS	FY88 PROPOSED STATE AID	FY88 HOLD HARMLESS	GAIN OR LOSS TO DISTRICTS \$61,400 VS \$60,000
ADAK	\$1,999,432	\$0	\$2,195,568	\$0	(\$196,136)
ALASKA GATEWAY	\$4,208,085	\$0	\$4,348,649	\$0	(\$140,564)
ALEUTIAN REGION	\$1,260,611	\$0	\$1,350,549	\$0	(\$89,938)
ANCHORAGE	\$122,539,574	\$0	\$119,745,512	\$0	\$2,794,062
ANNETTE ISLAND	\$1,161,526	\$31,525	\$1,127,564	\$65,487	\$0
BERING STRAIT	\$9,991,459	\$0	\$11,098,291	\$0	(\$1,106,832)
BRISTOL BAY	\$1,335,608	\$0	\$1,439,382	\$0	(\$103,774)
CHATHAM	\$2,083,180	\$0	\$2,044,828	\$0	\$38,352
CHUGACH	\$1,425,362	\$0	\$1,460,668	\$0	(\$35,306)
COPPER RIVER	\$4,386,175	\$0	\$4,491,287	\$0	(\$105,112)
CORDOVA	\$2,089,372	\$0	\$2,125,468	\$0	(\$36,096)
CRAIG	\$1,285,882	\$0	\$1,266,208	\$0	\$19,674
DELTA GREELY	\$4,719,490	\$0	\$4,841,914	\$0	(\$122,424)
DILLINGHAM	\$2,320,898	\$502,379	\$2,481,686	\$341,591	\$0
FAIRBANKS	\$47,356,868	\$0	\$46,474,017	\$0	\$882,851
GALENA	\$921,298	\$354,318	\$1,005,956	\$269,660	\$0
HAINES	\$1,961,634	\$0	\$1,951,950	\$0	\$9,684
HOONAH	\$1,333,464	\$0	\$1,341,642	\$0	(\$8,178)
HYDABURG	\$988,901	\$0	\$975,329	\$0	\$13,572
IDITAROD	\$3,810,609	\$290,774	\$4,114,749	\$0	(\$13,366)
JUNEAU	\$14,453,552	\$0	\$13,969,334	\$0	\$484,218
KAKE	\$1,134,403	\$0	\$1,115,851	\$0	\$18,552
KASHUNAMIUT	\$1,328,971	\$0	\$1,448,093	\$0	(\$119,122)
KENAI	\$29,957,911	\$0	\$28,914,309	\$0	\$1,043,602
KETCHIKAN	\$8,539,599	\$0	\$8,262,259	\$0	\$277,340
KING COVE	\$1,090,668	\$0	\$1,159,428	\$0	(\$68,760)
KLAWOCK	\$1,098,818	\$0	\$1,081,038	\$0	\$17,780
KODIAK	\$12,357,357	\$0	\$12,429,261	\$0	(\$71,904)
KUSPLUK	\$3,262,435	\$458,385	\$3,554,589	\$166,231	\$0
LAKE & PENINSULA	\$4,032,950	\$708	\$4,326,552	\$0	(\$292,894)
LOWER KUSKOKWIM	\$23,553,583	\$0	\$26,032,447	\$0	(\$2,478,864)
LOWER YUKON	\$8,661,855	\$0	\$9,625,899	\$0	(\$964,044)
MAT-SU	\$33,077,578	\$0	\$32,075,150	\$0	\$1,002,428
NENANA	\$1,589,888	\$105,061	\$1,653,236	\$41,713	\$0
NOME	\$4,164,407	\$0	\$4,477,936	\$0	(\$313,530)
NORTH SLOPE	\$6,112,771	\$1,690,955	\$6,662,576	\$1,124,922	\$16,228
NORTHWEST ARCTIC	\$11,251,769	\$0	\$12,620,305	\$0	(\$1,368,536)
PELICAN	\$600,714	\$0	\$604,250	\$0	(\$3,536)
PETERSBURG	\$2,764,181	\$0	\$2,688,623	\$0	\$75,558
PRIBILOF	\$1,128,115	\$0	\$1,229,649	\$0	(\$101,534)
RAILBELT	\$2,903,798	\$0	\$3,040,732	\$0	(\$136,934)
SAND POINT	\$971,802	\$0	\$1,037,036	\$0	(\$65,234)
SITKA	\$6,377,660	\$0	\$6,190,088	\$0	\$187,572
SKAGWAY	\$843,266	\$0	\$839,054	\$0	\$4,212
SOUTHEAST ISLAND	\$4,077,861	\$0	\$4,013,643	\$0	\$64,218
SOUTHWEST REGION	\$4,290,794	\$0	\$4,640,430	\$0	(\$349,636)
ST. MARY'S	\$1,204,684	\$319,997	\$1,280,382	\$244,298	\$1
TANANA	\$809,986	\$142,898	\$871,386	\$81,498	\$0
UNALASKA	\$943,009	\$0	\$1,019,669	\$0	(\$76,660)
VALDEZ	\$2,510,151	\$163,380	\$2,544,615	\$127,089	\$1,827
WRANGELL	\$2,412,855	\$0	\$2,347,881	\$0	\$64,974
YAKUTAT	\$1,065,298	\$0	\$1,071,067	\$0	(\$5,770)
YUKON FLATS	\$4,522,502	\$0	\$4,988,334	\$0	(\$465,832)
YUKON-KOYUKUK	\$4,985,250	\$0	\$5,403,532	\$0	(\$418,282)
YUPIIT	\$2,505,180	\$258,060	\$2,806,474	\$0	(\$43,234)
=====					
TOTALS	\$427,765,049	\$4,318,440	\$431,906,325	\$2,462,489	(\$2,285,327)
=====					
STATE CORR STUDY ->>	\$2,277,265		\$2,225,340		\$51,925
VALDEZ CONTRACT ->>>	\$600,000		\$600,000		
HOLD HARMLESS --->>>	\$4,318,440		\$2,462,489		\$1,855,951
STATE SUBSIDY --->>>	\$1,416,628		\$1,416,628		
=====					
TOTAL STATE AID ->>>	\$436,377,382		\$438,610,782		



A	B	E	I	K	L	M	N	O
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$61,400	REQUIRED LOCAL EFFORT	DEDUCTIBLE PL874	FY88 PROPOSED STATE AID	BASIC NEED PER UNIT	REQ. LOCAL EFFORT PER UNIT	PL874 DEDUCTIBLE PER UNIT	FY 88 STATE AID PER UNIT
ADAK	\$3,792,064	\$0	\$1,792,632	\$1,999,432	\$61,400	\$0	\$29,026	\$32,374
ALASKA GATEWAY	\$4,834,636	\$0	\$626,551	\$4,208,085	\$61,400	\$0	\$7,957	\$53,443
ALEUTIAN REGION	\$1,555,262	\$0	\$294,651	\$1,260,611	\$61,400	\$0	\$11,632	\$49,767
ANCHORAGE	\$189,042,004	\$66,164,701	\$337,729	\$122,539,574	\$61,400	\$21,490	\$110	\$39,800
ANNETTE ISLAND	\$2,568,362	\$0	\$1,406,836	\$1,161,526	\$61,400	\$0	\$33,632	\$27,768
BERING STRAIT	\$14,190,768	\$0	\$4,199,309	\$9,991,459	\$61,400	\$0	\$18,169	\$43,231
BRISTOL BAY	\$2,001,026	\$406,164	\$259,254	\$1,335,608	\$61,400	\$12,463	\$7,955	\$40,982
CHATHAM	\$2,866,152	\$0	\$782,972	\$2,083,180	\$61,400	\$0	\$16,773	\$44,627
CHUGACH	\$1,609,294	\$0	\$183,932	\$1,425,362	\$61,400	\$0	\$7,018	\$54,382
COPPER RIVER	\$4,784,288	\$0	\$398,113	\$4,386,175	\$61,400	\$0	\$5,109	\$56,291
CORDOVA	\$2,600,904	\$495,929	\$15,603	\$2,089,372	\$61,400	\$11,707	\$368	\$49,324
CRAIG	\$1,468,074	\$149,219	\$32,973	\$1,285,882	\$61,400	\$6,241	\$1,379	\$53,780
DELTA GREELY	\$5,761,776	\$0	\$1,042,286	\$4,719,490	\$61,400	\$0	\$11,107	\$50,293
DILLINGHAM	\$3,105,612	\$430,063	\$354,651	\$2,320,898	\$61,400	\$8,503	\$7,012	\$45,886
FAIRBANKS	\$66,296,650	\$18,907,656	\$32,127	\$47,356,868	\$61,400	\$17,511	\$30	\$43,859
GALENA	\$1,444,742	\$80,428	\$443,016	\$921,298	\$61,400	\$3,418	\$18,828	\$39,154
HAINES	\$2,398,284	\$390,486	\$46,164	\$1,961,634	\$61,400	\$9,997	\$1,182	\$50,221
HOONAH	\$1,641,222	\$116,950	\$190,808	\$1,333,464	\$61,400	\$4,375	\$7,138	\$49,886
HYDABURG	\$1,042,572	\$53,671	\$0	\$988,901	\$61,400	\$3,161	\$0	\$58,239
IDITAROD	\$4,660,260	\$0	\$849,651	\$3,810,609	\$61,400	\$0	\$11,194	\$50,206
JUNEAU	\$21,236,418	\$6,755,969	\$26,897	\$14,453,552	\$61,400	\$19,533	\$78	\$41,789
KAKE	\$1,392,552	\$48,754	\$209,395	\$1,134,403	\$61,400	\$2,150	\$9,233	\$50,018
KASHUNAMIUT	\$1,827,878	\$0	\$498,907	\$1,328,971	\$61,400	\$0	\$16,759	\$44,641
KENAI	\$45,769,402	\$15,621,367	\$190,124	\$29,957,911	\$61,400	\$20,956	\$255	\$40,189
KETCHIKAN	\$12,163,340	\$3,617,536	\$6,205	\$8,539,599	\$61,400	\$18,261	\$31	\$43,108
KING COVE	\$1,326,240	\$97,566	\$138,006	\$1,090,668	\$61,400	\$4,517	\$6,389	\$50,494
KLAWOCK	\$1,332,380	\$23,364	\$210,198	\$1,098,818	\$61,400	\$1,077	\$9,687	\$50,637
KODIAK	\$14,713,896	\$2,209,790	\$146,749	\$12,357,357	\$61,400	\$9,221	\$612	\$51,566
KUSPUK	\$4,475,446	\$0	\$1,213,011	\$3,262,435	\$61,400	\$0	\$16,642	\$44,758
LAKE & PENINSULA	\$5,069,798	\$0	\$1,036,848	\$4,032,950	\$61,400	\$0	\$12,557	\$48,843
LOWER KUSKOKWIM	\$29,486,736	\$0	\$5,933,153	\$23,553,583	\$61,400	\$0	\$12,355	\$49,045
LOWER YUKON	\$13,295,556	\$0	\$4,633,701	\$8,661,855	\$61,400	\$0	\$21,399	\$40,001
MAT-SU	\$43,963,628	\$10,867,024	\$19,026	\$33,077,578	\$61,400	\$15,177	\$27	\$46,196
NENANA	\$1,668,852	\$72,398	\$6,566	\$1,589,888	\$61,400	\$2,664	\$242	\$58,495
NOME	\$4,853,670	\$606,540	\$82,724	\$4,164,407	\$61,400	\$7,673	\$1,046	\$52,681
NORTH SLOPE	\$10,859,116	\$3,814,690	\$971,653	\$6,112,771	\$61,400	\$21,490	\$5,474	\$34,436
NORTHWEST ARCTIC	\$15,212,464	\$940,181	\$3,020,514	\$11,251,769	\$61,400	\$3,795	\$12,191	\$45,414
PELICAN	\$660,664	\$59,950	\$0	\$600,714	\$61,400	\$5,572	\$0	\$55,828
PETERSBURG	\$3,313,758	\$541,422	\$8,155	\$2,764,181	\$61,400	\$10,032	\$151	\$51,217
PRIBILOF	\$1,730,866	\$0	\$602,751	\$1,128,115	\$61,400	\$0	\$21,382	\$40,018
RAILBELT	\$3,020,266	\$0	\$116,468	\$2,903,798	\$61,400	\$0	\$2,368	\$59,032
SAND POINT	\$1,270,366	\$298,564	\$0	\$971,802	\$61,400	\$14,430	\$0	\$46,970
SITKA	\$8,226,372	\$1,764,700	\$84,012	\$6,377,660	\$61,400	\$13,171	\$627	\$47,602
SKAGWAY	\$1,079,412	\$236,146	\$0	\$843,266	\$61,400	\$13,433	\$0	\$47,967
SOUTHEAST ISLAND	\$4,842,618	\$0	\$764,757	\$4,077,861	\$61,400	\$0	\$9,696	\$51,704
SOUTHWEST REGION	\$6,033,164	\$0	\$1,742,370	\$4,290,794	\$61,400	\$0	\$17,732	\$43,668
ST. MARY'S	\$1,285,102	\$17,805	\$62,613	\$1,204,684	\$61,400	\$851	\$2,492	\$57,558
TANANA	\$1,043,800	\$47,021	\$186,793	\$809,986	\$61,400	\$2,766	\$10,968	\$47,646
UNALASKA	\$1,479,740	\$382,258	\$154,473	\$943,009	\$61,400	\$15,861	\$6,410	\$39,129
VALDEZ	\$3,876,182	\$1,356,664	\$9,367	\$2,510,151	\$61,400	\$21,490	\$148	\$39,762
WRAKCELL	\$2,849,574	\$434,682	\$2,037	\$2,412,855	\$61,400	\$9,366	\$44	\$51,990
YAKUTAT	\$1,194,230	\$72,547	\$56,366	\$1,065,298	\$61,400	\$3,730	\$2,899	\$54,771
YUKON FLATS	\$5,226,368	\$0	\$703,866	\$4,522,502	\$61,400	\$0	\$8,269	\$53,131
YUKON-KOYUKUK	\$6,469,718	\$0	\$1,484,468	\$4,985,250	\$61,400	\$0	\$14,088	\$47,312
YUPIIT	\$3,548,306	\$0	\$1,043,126	\$2,505,180	\$61,400	\$0	\$18,050	\$43,350

TOTALS	\$603,501,828	\$137,082,205	\$38,654,577	\$427,765,049	STATEWIDE AVERAGE	\$13,946.7	\$3,932.7	\$43,520.6
					PERCENTAGE	22.7%	6.4%	70.9%

STATE CORR STUDY -----))	\$2,277,265
VALDEZ CONTRACT -----))	\$600,000
HOLD HARMLESS -----))	\$4,318,440
STATE SUBSIDY -----))	\$1,416,628
TOTAL STATE AID -----))	\$436,377,382

A	B	C	D	E	F	G	H	I	J	K
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$61,400	65% OF BASIC NEED	35% OF BASIC NEED	REQUIRED LOCAL EFFORT	35% BASIC NEED MINUS REQ. LOC. EFF	FY86 PL874 LESS SP. ED.	PL874 PERCENTAGE	DEDUCTIBLE PL874	65% BASIC NEED LESS DEDUC. PL874	FY88 PROPI STATE AID
ADAK	\$3,792,064	\$2,464,842	\$1,327,222	\$0	\$1,327,222	\$1,991,814	100.00%	\$1,792,632	\$672,210	\$1,999,000
ALASKA GATEWAY	\$4,834,636	\$3,142,513	\$1,692,123	\$0	\$1,692,123	\$696,167	100.00%	\$626,551	\$2,515,962	\$4,208,000
ALEUTIAN REGION	\$1,555,262	\$1,010,920	\$544,342	\$0	\$544,342	\$327,390	100.00%	\$294,651	\$716,269	\$1,260,000
ANCHORAGE	\$189,042,004	\$122,877,303	\$66,164,701	\$66,164,701	\$0	\$407,283	92.14%	\$337,729	\$122,539,574	\$122,539,000
ANNETTE ISLAND	\$2,568,362	\$1,669,435	\$898,927	\$0	\$898,927	\$1,563,151	100.00%	\$1,406,836	\$262,599	\$1,161,000
BERING STRAIT	\$14,190,768	\$9,223,999	\$4,966,769	\$0	\$4,966,769	\$4,665,899	100.00%	\$4,199,309	\$5,024,690	\$9,991,000
BRISTOL BAY	\$2,001,026	\$1,300,667	\$700,359	\$406,164	\$294,195	\$288,060	100.00%	\$259,254	\$1,041,413	\$1,335,000
CHATHAM	\$2,866,152	\$1,862,999	\$1,003,153	\$0	\$1,003,153	\$869,969	100.00%	\$782,972	\$1,080,027	\$2,083,000
CHUGACH	\$1,609,294	\$1,046,041	\$563,253	\$0	\$563,253	\$204,369	100.00%	\$183,932	\$862,109	\$1,425,000
COPPER RIVER	\$4,784,288	\$3,109,787	\$1,674,501	\$0	\$1,674,501	\$442,347	100.00%	\$398,113	\$2,711,674	\$4,386,000
CORDOVA	\$2,600,904	\$1,690,588	\$910,316	\$495,929	\$414,387	\$28,723	60.36%	\$15,603	\$1,674,985	\$2,089,000
CRAIG	\$1,468,074	\$954,248	\$513,826	\$149,219	\$364,607	\$36,636	100.00%	\$32,973	\$921,275	\$1,285,000
DELTA GREELY	\$5,761,776	\$3,745,154	\$2,016,622	\$0	\$2,016,622	\$1,158,096	100.00%	\$1,042,286	\$2,702,868	\$4,719,000
DILLINGHAM	\$3,105,612	\$2,018,648	\$1,086,964	\$430,063	\$656,901	\$394,056	100.00%	\$354,651	\$1,663,997	\$2,320,000
FAIRBANKS	\$66,296,650	\$43,092,823	\$23,203,828	\$18,907,656	\$4,296,172	\$49,181	72.58%	\$32,127	\$43,060,696	\$47,356,000
GALENA	\$1,444,742	\$939,082	\$505,660	\$80,428	\$425,232	\$539,956	91.16%	\$443,016	\$496,066	\$921,000
HAINES	\$2,398,284	\$1,558,885	\$839,399	\$390,486	\$448,913	\$52,737	97.26%	\$46,164	\$1,512,721	\$1,961,000
HOONAH	\$1,641,222	\$1,066,794	\$574,428	\$116,950	\$457,478	\$212,009	100.00%	\$190,808	\$875,986	\$1,333,000
HYDABURG	\$1,042,572	\$677,672	\$364,900	\$53,671	\$311,229	\$0	100.00%	\$0	\$677,672	\$988,000
IDITAROD	\$4,660,260	\$3,029,169	\$1,631,091	\$0	\$1,631,091	\$944,056	100.00%	\$849,651	\$2,179,518	\$3,810,000
JUNEAU	\$21,236,418	\$13,803,672	\$7,432,746	\$6,755,969	\$676,777	\$40,941	73.00%	\$26,897	\$13,776,775	\$16,453,000
KAKE	\$1,392,552	\$905,159	\$487,393	\$48,754	\$438,639	\$408,988	56.89%	\$209,395	\$695,764	\$1,134,000
KASHUNAMIUT	\$1,827,878	\$1,188,121	\$639,757	\$0	\$639,757	\$554,341	100.00%	\$498,907	\$689,214	\$1,328,000
KENAI	\$45,769,402	\$29,750,111	\$16,019,291	\$15,621,367	\$397,924	\$247,448	85.37%	\$190,124	\$29,559,987	\$29,957,000
KETCHIKAN	\$12,163,340	\$7,906,171	\$4,257,169	\$3,617,536	\$639,633	\$10,429	66.11%	\$6,205	\$7,899,966	\$8,539,000
KING COVE	\$1,326,240	\$862,056	\$464,184	\$97,500	\$366,618	\$153,339	100.00%	\$138,006	\$724,050	\$1,090,000
KLAWOCK	\$1,332,380	\$866,047	\$466,333	\$23,364	\$442,969	\$294,169	79.39%	\$210,198	\$655,849	\$1,098,000
KODIAK	\$14,713,896	\$9,564,032	\$5,149,864	\$2,209,790	\$2,940,074	\$163,055	100.00%	\$146,749	\$9,417,283	\$12,357,000
KUSPUK	\$4,475,446	\$2,909,040	\$1,566,406	\$0	\$1,566,406	\$1,347,790	100.00%	\$1,213,011	\$1,696,029	\$3,262,000
LAKE & PENINSULA	\$5,069,799	\$3,295,369	\$1,774,429	\$0	\$1,774,429	\$1,152,053	100.00%	\$1,036,848	\$2,258,521	\$4,032,000
LOWER KUSKOKWIM	\$29,486,736	\$19,166,378	\$10,320,358	\$0	\$10,320,358	\$6,592,392	100.00%	\$5,933,153	\$13,233,225	\$23,553,000
LOWER YUKON	\$13,295,556	\$8,642,111	\$4,653,445	\$0	\$4,653,445	\$5,148,557	100.00%	\$4,633,701	\$4,008,410	\$8,661,000
MAT-SU	\$43,963,628	\$28,576,358	\$15,387,270	\$10,867,024	\$4,520,246	\$36,183	58.43%	\$19,026	\$28,557,332	\$33,077,000
NENANA	\$1,668,852	\$1,084,754	\$584,098	\$72,398	\$511,700	\$7,295	100.00%	\$6,566	\$1,078,188	\$1,589,000
NOME	\$4,853,670	\$3,154,886	\$1,698,785	\$606,540	\$1,092,245	\$91,915	100.00%	\$82,724	\$3,072,162	\$4,164,000
NORTH SLOPE	\$10,899,114	\$7,084,424	\$3,814,690	\$3,814,690	\$0	\$3,951,590	27.32%	\$971,653	\$6,112,771	\$6,112,000
NORTHWEST ARCTIC	\$15,212,464	\$9,888,102	\$5,324,362	\$940,181	\$4,384,181	\$3,356,126	100.00%	\$3,020,514	\$6,867,588	\$11,251,000
PELICAN	\$660,664	\$429,432	\$231,232	\$59,950	\$171,282	\$0	100.00%	\$0	\$429,432	\$600,000
PETERSBURG	\$3,313,758	\$2,153,943	\$1,159,815	\$541,422	\$618,393	\$11,386	79.58%	\$8,155	\$2,145,788	\$2,764,000
PRIBILOF	\$1,730,866	\$1,125,063	\$605,803	\$0	\$605,803	\$669,724	100.00%	\$602,751	\$522,312	\$1,128,000
RAILBELT	\$3,020,266	\$1,963,173	\$1,057,093	\$0	\$1,057,093	\$129,409	100.00%	\$116,468	\$1,846,705	\$2,903,000
SAND POINT	\$1,270,366	\$825,738	\$444,628	\$298,564	\$146,064	\$0	100.00%	\$0	\$825,738	\$971,000
SITKA	\$8,226,372	\$5,347,142	\$2,879,230	\$1,764,700	\$1,114,530	\$162,224	57.54%	\$84,012	\$5,263,130	\$6,377,000
SKAGWAY	\$1,079,412	\$701,618	\$377,794	\$236,146	\$141,648	\$0	100.00%	\$0	\$701,618	\$843,000
SOUTHEAST ISLAND	\$4,842,618	\$3,147,702	\$1,694,916	\$0	\$1,694,916	\$849,730	100.00%	\$764,757	\$2,382,945	\$4,077,000
SOUTHWEST REGION	\$6,033,164	\$3,921,557	\$2,111,607	\$0	\$2,111,607	\$1,935,966	100.00%	\$1,742,370	\$2,179,187	\$4,290,000
ST. MARY'S	\$1,285,102	\$835,316	\$449,786	\$17,805	\$431,981	\$390,733	17.81%	\$62,613	\$772,703	\$1,204,000
TANANA	\$1,043,800	\$678,470	\$365,330	\$47,021	\$318,309	\$231,071	89.82%	\$186,793	\$491,677	\$809,000
UNALASKA	\$1,479,740	\$961,831	\$517,909	\$382,258	\$135,651	\$171,636	100.00%	\$154,473	\$807,358	\$943,000
VALDEZ	\$3,876,182	\$2,519,518	\$1,356,664	\$1,356,664	\$0	\$34,275	30.36%	\$9,367	\$2,510,151	\$2,510,000
WRANGELL	\$2,849,574	\$1,852,223	\$997,351	\$434,682	\$562,669	\$2,964	76.37%	\$2,037	\$1,850,186	\$2,412,000
YAKUTAT	\$1,194,230	\$776,250	\$417,981	\$72,547	\$345,434	\$62,652	100.00%	\$56,386	\$719,864	\$1,065,000
YUKON FLATS	\$5,226,368	\$3,397,139	\$1,829,229	\$0	\$1,829,229	\$782,074	100.00%	\$703,866	\$2,693,273	\$4,522,000
YUKON-KOYUKUK	\$6,469,718	\$4,205,317	\$2,264,401	\$0	\$2,264,401	\$1,649,409	100.00%	\$1,484,468	\$2,720,849	\$4,985,000
YUPIIT	\$3,548,306	\$2,306,399	\$1,241,907	\$0	\$1,241,907	\$1,159,029	100.00%	\$1,043,126	\$1,263,273	\$2,505,000
TOTALS	\$603,501,828	\$392,276,188	\$211,225,640	\$137,082,205	\$74,143,435	\$46,670,793		\$38,654,577	\$353,621,614	\$427,765,000

	A	P	Q	E	S	T	U	V
SCHOOL DISTRICT	FY87 LOCAL LIMITED TO 35% OR 4 MILLS	ESTIMATED FY88 LOCAL REV	REQUIRED LOCAL EFFORT	ONE HUNDRED PERCENT ASSESSED VALUE	1 MILL / UNIT	1.5 MILLS / UNIT	2 MILLS / UNIT	
ADAK			\$0					
ALASKA GATEWAY			\$0					
ALEUTIAN REGION			\$0					
ANCHORAGE	\$66,164,701	\$71,812,314	\$66,164,701	\$19,343,356,800	6,283	9,424	12,565	
ANNETTE ISLAND			\$0		0	0	0	
BERING STRAIT			\$0		0	0	0	
BRISTOL BAY	\$102,532	\$406,164	\$406,164	\$101,541,000	3,116	4,674	6,231	
CHATHAM			\$0		0	0	0	
CHUGACH			\$0		0	0	0	
COPPER RIVER			\$0		0	0	0	
CORDOVA	\$495,929	\$821,642	\$495,929	\$123,982,300	2,927	4,390	5,854	
CRAIG	\$28,735	\$149,219	\$149,219	\$37,304,700	1,560	2,340	3,120	
DELTA GREELY			\$0		0	0	0	
DILLINGHAM	\$195,000	\$430,063	\$430,063	\$107,515,700	2,126	3,188	4,251	
FAIRBANKS	\$18,907,656	\$26,049,962	\$18,907,656	\$4,726,913,900	4,378	6,567	8,756	
GALENA	\$80,428	\$88,224	\$80,428	\$20,106,900	855	1,282	1,709	
HAINES	\$390,486	\$401,474	\$390,486	\$97,621,600	2,499	3,749	4,999	
HOOHAH	\$94,775	\$116,950	\$116,950	\$29,237,500	1,094	1,641	2,188	
HYDABURG	\$2,200	\$53,671	\$53,671	\$13,417,800	790	1,185	1,580	
IDITAROD			\$0		0	0	0	
JUNEAU	\$6,755,969	\$9,255,132	\$6,755,969	\$1,688,992,300	4,883	7,325	9,767	
KAKE	\$48,754	\$85,703	\$48,754	\$12,188,400	537	806	1,075	
KASHUNAMIUT			\$0		0	0	0	
KENAI	\$15,621,367	\$18,298,125	\$15,621,367	\$3,905,341,700	5,239	7,859	10,478	
KETCHIKAN	\$3,617,536	\$5,472,063	\$3,617,536	\$904,384,100	4,565	6,843	9,131	
KING COVE	\$13,000	\$97,566	\$97,566	\$24,391,400	1,129	1,694	2,258	
KLAWOCK	\$23,364	\$29,428	\$23,364	\$5,841,100	269	404	538	
KODIAK	\$2,193,596	\$2,209,790	\$2,209,790	\$552,447,400	2,305	3,458	4,611	
KUSPUK			\$0		0	0	0	
LAKE & PENINSULA			\$0		0	0	0	
LOWER KUSKOKWIM			\$0		0	0	0	
LOWER YUKON			\$0		0	0	0	
MAT-SU	\$10,867,024	\$18,600,040	\$10,867,024	\$2,715,755,900	3,794	5,691	7,588	
NENANA	\$48,001	\$72,398	\$72,398	\$18,099,500	666	999	1,332	
NOME	\$299,655	\$606,540	\$606,540	\$151,635,000	1,918	2,877	3,836	
NORTH SLOPE	\$3,814,690	\$13,962,700	\$3,814,690	\$13,570,786,300	76,451	114,676	152,902	
NORTHWEST ARCTIC	\$210,000	\$940,181	\$940,181	\$235,045,250	949	1,423	1,897	
PELICAN	\$24,126	\$59,950	\$59,950	\$14,987,400	1,393	2,089	2,786	
PETERSBURG	\$541,422	\$680,323	\$541,422	\$135,355,400	2,508	3,762	5,016	
PRIBILOF			\$0		0	0	0	
RAILBELT			\$0		0	0	0	
SAND POINT	\$105,509	\$298,564	\$298,564	\$74,641,100	3,608	5,411	7,215	
SITKA	\$1,764,700	\$3,066,801	\$1,764,700	\$441,175,000	3,293	4,939	6,586	
SKAGWAY	\$71,000	\$236,146	\$236,146	\$59,036,600	3,358	5,037	6,716	
SOUTHEAST ISLAND			\$0		0	0	0	
SOUTHWEST REGION			\$0		0	0	0	
ST. MARY'S	\$17,805	\$100,000	\$17,805	\$4,451,200	213	319	425	
TANANA	\$47,021	\$52,350	\$47,021	\$11,755,200	691	1,037	1,383	
UNALASKA	\$122,000	\$382,258	\$382,258	\$95,564,500	3,965	5,948	7,931	
VALDEZ	\$1,356,664	\$4,468,037	\$1,356,664	\$1,693,326,700	26,823	40,234	53,644	
WRANGELL	\$434,682	\$569,192	\$434,682	\$108,670,700	2,342	3,512	4,683	
YAKUTAT	\$55,277	\$72,547	\$72,547	\$18,136,700	932	1,399	1,865	
YUKON FLATS			\$0		0	0	0	
YUKON-KOYUKUK			\$0		0	0	0	
YUPIIT			\$0					
TOTALS	\$134,515,604	\$179,945,517	\$137,022,205	\$51,044,006,850				

DEPARTMENT OF EDUCATION  
GOVERNOR'S PUBLIC SCHOOL FOUNDATION FUND  
CSHB 126 (FINANCE)

SCHOOL DISTRICT	TOTAL UNITS	PROPOSED		ADJUSTED UNITS
		AREA COST DIFF.	AREA DIFF. AT 1/3rd IF OVER 1.00	
ADAK	52.337	1.27	1.18	61.76
ALASKA GATEWAY	69.682	1.19	1.13	78.74
ALEUTIAN REGION	20.930	1.31	1.21	25.33
ANCHORAGE	3,078.861	1.00	1.00	3,078.86
AMETTE ISLAND	41.010	1.03	1.02	41.83
BERING STRAIT	183.428	1.39	1.26	231.12
BRISTOL BAY	27.620	1.27	1.18	32.59
CHATHAM	45.762	1.03	1.02	46.68
CHUGACH	24.042	1.14	1.09	26.21
COPPER RIVER	71.483	1.14	1.09	77.92
CORDOVA	39.593	1.11	1.07	42.36
CRAIG	23.440	1.03	1.02	23.91
DELTA GREELY	84.540	1.16	1.11	93.84
DILLINGHAM	42.867	1.27	1.18	50.58
FAIRBANKS	1,048.299	1.04	1.03	1,079.75
GALENA	19.607	1.30	1.20	23.53
HAINES	37.918	1.05	1.03	39.06
HOONAH	25.457	1.08	1.05	26.73
HYDABURG	16.650	1.03	1.02	16.98
IDITAROD	62.212	1.33	1.22	75.90
JUNEAU	345.874	1.00	1.00	345.87
KAKE	22.237	1.03	1.02	22.68
KASHUNAMIUT	24.400	1.33	1.22	29.77
KENAI	745.429	1.00	1.00	745.43
KETCHIKAN	198.104	1.00	1.00	198.10
KING COVE	18.307	1.27	1.18	21.60
KLAWOCK	21.270	1.03	1.02	21.70
KODIAK	226.079	1.09	1.06	239.64
KUSPUK	59.743	1.33	1.22	72.89
LAKE & PENINSULA	68.237	1.31	1.21	82.57
LOWER KUSKOKWIM	375.184	1.42	1.28	480.24
LOWER YUKON	176.048	1.35	1.23	216.54
MAT-SU	716.023	1.00	1.00	716.02
NENANA	24.057	1.20	1.13	27.18
NONE	64.271	1.34	1.23	79.05
NORTH SLOPE	136.548	1.45	1.30	177.51
NORTHWEST ARCTIC	190.587	1.45	1.30	247.76
PELICAN	10.250	1.08	1.05	10.76
PETERSBURG	53.971	1.00	1.00	53.97
PRIBILOF	23.490	1.30	1.20	28.19
RAILBELT	42.778	1.23	1.15	49.19
SAND POINT	17.530	1.27	1.18	20.69
SITKA	133.975	1.00	1.00	133.98
SKAGWAY	17.067	1.05	1.03	17.58
SOUTHEAST ISLAND	76.577	1.04	1.03	78.87
SOUTHWEST REGION	21.207	1.31	1.21	25.33
ST. MARY'S	17.443	1.30	1.20	20.93
TANANA	14.167	1.30	1.20	17.00
UNALASKA	20.423	1.27	1.18	24.10
VALDEZ	59.000	1.11	1.07	63.13
WRANGELL	46.407	1.00	1.00	46.41
YAKUTAT	18.520	1.08	1.05	19.45
YUKON FLATS	64.978	1.46	1.31	85.12
YUKON-KOYUKUK	85.670	1.34	1.23	105.37
YUPIIT	45.507	1.41	1.27	57.79
TOTALS	9,257.10			9,829.02

DELTA GREELY	35,761,776	30	\$1,042,250	24,717,470	\$01,400	00	000000	000000
DILLINGHAM	\$3,105,612	\$430,063	\$354,651	\$2,320,898	\$61,400	\$8,503	\$7,012	\$45,886
FAIRBANKS	\$66,296,650	\$18,907,656	\$32,127	\$47,356,868	\$61,400	\$17,511	\$30	\$43,859
GALENA	\$1,444,742	\$80,428	\$443,016	\$921,298	\$61,400	\$3,418	\$18,828	\$39,154
HAINES	\$2,398,284	\$390,486	\$46,164	\$1,961,634	\$61,400	\$9,997	\$1,182	\$50,221

A	B	E	I	K	L	M	N	O		
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$61,400	REQUIRED LOCAL EFFORT	DEDUCTIBLE PL874	FY88 PROPOSED STATE AID	BASIC NEED PER UNIT	REQ. LOCAL EFFORT PER UNIT	PL874 DEDUCTIBLE PER UNIT	FY 88 STATE AID PER UNIT		
ADAK	\$3,792,264	\$0	\$1,792,632	\$1,999,432	\$61,400	\$0	\$29,026	\$32,374		
ALASKA GATEWAY	\$4,834,636	\$0	\$626,551	\$4,208,085	\$61,400	\$0	\$7,957	\$53,443		
ALEUTIAN REGION	\$1,555,262	\$0	\$294,651	\$1,260,611	\$61,400	\$0	\$11,632	\$49,767		
ANCHORAGE	\$189,042,004	\$66,164,701	\$337,729	\$122,539,574	\$61,400	\$21,490	\$110	\$39,800		
ANNETTE ISLAND	\$2,568,362	\$0	\$1,406,836	\$1,161,526	\$61,400	\$0	\$33,632	\$27,768		
BERING STRAIT	\$14,190,768	\$0	\$4,199,309	\$9,991,459	\$61,400	\$0	\$18,169	\$43,231		
BRISTOL BAY	\$2,001,026	\$406,164	\$259,254	\$1,335,608	\$61,400	\$12,463	\$7,955	\$40,982		
CHATHAM	\$2,866,152	\$0	\$782,972	\$2,083,180	\$61,400	\$0	\$16,773	\$44,627		
CHUGACHI	\$1,609,294	\$0	\$183,932	\$1,425,362	\$61,400	\$0	\$7,018	\$54,382		
COPPER RIVER	\$4,784,288	\$0	\$398,113	\$4,386,175	\$61,400	\$0	\$5,109	\$56,291		
CORDOVA	\$2,600,334	\$495,929	\$15,603	\$2,089,372	\$61,400	\$11,707	\$368	\$49,324		
CRAIG	\$1,468,074	\$149,219	\$32,973	\$1,285,882	\$61,400	\$6,241	\$1,379	\$53,780		
DELTA GREELY	\$5,761,776	\$0	\$1,042,286	\$4,719,490	\$61,400	\$0	\$11,107	\$50,293		
DILLINGHAM	\$3,105,612	\$430,063	\$354,651	\$2,320,898	\$61,400	\$8,503	\$7,012	\$45,886		
FAIRBANKS	\$66,296,650	\$18,907,656	\$32,127	\$47,356,868	\$61,400	\$17,511	\$30	\$43,859		
GALENA	\$1,444,742	\$80,428	\$443,016	\$921,298	\$61,400	\$3,418	\$18,828	\$39,154		
HAINES	\$2,398,284	\$390,486	\$46,164	\$1,961,634	\$61,400	\$9,997	\$1,182	\$50,221		
HOONAH	\$1,641,222	\$116,950	\$190,808	\$1,333,464	\$61,400	\$4,375	\$7,138	\$49,886		
HYDABURG	\$1,042,572	\$53,671	\$0	\$988,901	\$61,400	\$3,161	\$0	\$58,239		
IOITAROD	\$4,660,260	\$0	\$849,651	\$3,810,609	\$61,400	\$0	\$11,194	\$50,206		
JUNEAU	\$21,236,418	\$6,755,969	\$26,897	\$14,453,552	\$61,400	\$19,533	\$78	\$41,789		
KAKE	\$1,392,552	\$48,754	\$209,395	\$1,134,403	\$61,400	\$2,150	\$9,233	\$50,018		
KASHUNAMIUT	\$1,827,878	\$0	\$498,907	\$1,328,971	\$61,400	\$0	\$16,759	\$44,641		
KENAI	\$45,769,402	\$15,621,367	\$190,124	\$29,957,911	\$61,400	\$20,956	\$255	\$40,189		
KETCHIKAN	\$12,163,340	\$3,617,536	\$6,205	\$8,539,599	\$61,400	\$18,261	\$31	\$43,108		
KING COVE	\$1,326,240	\$97,566	\$138,006	\$1,090,668	\$61,400	\$4,517	\$6,389	\$50,494		
KLAWOCK	\$1,332,380	\$23,364	\$210,198	\$1,098,818	\$61,400	\$1,077	\$0,487	\$50,637		
KODIAK	\$14,713,896	\$2,209,790	\$146,749	\$12,357,357	\$61,400	\$9,221	\$612	\$51,566		
KUSPUK	\$4,475,466	\$0	\$1,213,011	\$3,262,435	\$61,400	\$0	\$16,642	\$44,758		
LAKE & PENINSULA	\$5,069,798	\$0	\$1,036,848	\$4,032,950	\$61,400	\$0	\$12,557	\$48,843		
LOWER KUSKOKWIM	\$29,486,736	\$0	\$5,933,153	\$23,553,583	\$61,400	\$0	\$12,355	\$49,045		
LOWER YUKON	\$13,295,556	\$0	\$4,633,701	\$8,661,855	\$61,400	\$0	\$21,399	\$40,001		
MAT-SU	\$43,963,628	\$10,867,024	\$19,026	\$33,077,578	\$61,400	\$15,177	\$27	\$46,196		
NENANA	\$1,668,852	\$72,398	\$6,566	\$1,589,888	\$61,400	\$2,664	\$242	\$58,495		
NOHE	\$4,853,670	\$606,540	\$82,724	\$4,164,407	\$61,400	\$7,673	\$1,046	\$52,681		
NORTH SLOPE	\$10,899,114	\$3,814,690	\$97,653	\$6,112,771	\$61,400	\$21,490	\$5,474	\$34,436		
NORTHWEST ARCTIC	\$15,212,464	\$940,181	\$3,020,514	\$11,251,769	\$61,400	\$3,795	\$12,191	\$45,414		
PELICAN	\$660,664	\$59,950	\$0	\$609,714	\$61,400	\$5,572	\$0	\$55,828		
PETERSBURG	\$3,313,758	\$541,422	\$8,155	\$2,764,181	\$61,400	\$10,032	\$151	\$51,217		
PRIBILOF	\$1,730,866	\$0	\$602,751	\$1,128,115	\$61,400	\$0	\$21,382	\$40,018		
RAILBELT	\$3,020,266	\$0	\$116,468	\$2,903,798	\$61,400	\$0	\$2,368	\$59,032		
SAND POINT	\$1,270,366	\$298,564	\$0	\$971,802	\$61,400	\$14,430	\$0	\$46,970		
SITKA	\$8,226,372	\$1,764,700	\$84,012	\$6,377,660	\$61,400	\$13,171	\$627	\$47,602		
SKAGWAY	\$1,079,412	\$236,146	\$0	\$843,265	\$61,400	\$13,433	\$0	\$47,967		
SOUTHEAST ISLAND	\$4,842,618	\$0	\$764,757	\$4,077,861	\$61,400	\$0	\$9,696	\$51,704		
SOUTHWEST REGION	\$6,033,164	\$0	\$1,742,370	\$4,290,794	\$61,400	\$0	\$17,732	\$43,668		
ST. MARY'S	\$1,285,102	\$17,805	\$62,613	\$1,204,684	\$61,400	\$851	\$2,992	\$57,558		
TANANA	\$1,043,800	\$47,021	\$186,793	\$809,986	\$61,400	\$2,766	\$10,988	\$47,646		
UNALASKA	\$1,479,740	\$382,258	\$154,473	\$943,009	\$61,400	\$15,861	\$6,410	\$39,129		
VALDEZ	\$3,876,182	\$1,356,664	\$9,367	\$2,510,151	\$61,400	\$21,490	\$148	\$39,762		
WRANGELL	\$2,849,574	\$434,682	\$2,037	\$2,412,855	\$61,400	\$9,366	\$44	\$51,990		
YAKUTAT	\$1,194,230	\$72,547	\$56,386	\$1,065,298	\$61,400	\$3,730	\$2,899	\$54,771		
YUKON FLATS	\$5,226,368	\$0	\$703,866	\$4,522,502	\$61,400	\$0	\$8,269	\$53,131		
YUKON-KOYUKUK	\$6,469,718	\$0	\$1,484,468	\$4,985,250	\$61,400	\$0	\$16,088	\$47,312		
YUPIIT	\$3,548,306	\$0	\$1,043,126	\$2,505,180	\$61,400	\$0	\$18,050	\$43,350		
TOTALS					\$1603,501,828	\$137,082,205	\$38,654,577	\$427,765,049		
							STATEWIDE AVERAGE	\$13,946.7	\$3,932.7	\$43,520.6
							PERCENTAGE	22.7%	6.4%	70.9%
							STATE CORR STUDY	-----))	\$2,277,265	
							VALDEZ CONTRACT	-----))	\$600,000	
							HOLD HARMLESS	-----))	\$4,318,440	
							STATE SUBSIDY	-----))	\$1,416,628	
							TOTAL STATE AID	-----))	\$436,377,382	

A	B	C	D	E	F	G	H	I	J	K
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$61,400	65% OF BASIC NEED	35% OF BASIC NEED	REQUIRED LOCAL EFFORT	35% BASIC NEED MINUS REQ. LOC. EFF	FY86 PL874 LESS SP. ED.	PL874 PERCENTAGE	DEDUCTIBLE PL874	65% BASIC NEED LESS DEDUC. PL874	FY88 PROPC STATE AIC
ADAK	\$3,792,064	\$2,464,842	\$1,327,222	\$0	\$1,327,222	\$1,991,814	100.00%	\$1,792,632	\$672,210	\$1,999,000
ALASKA GATEWAY	\$4,834,636	\$3,142,513	\$1,692,123	\$0	\$1,692,123	\$696,167	100.00%	\$626,551	\$2,515,962	\$4,208,000
ALEUTIAN REGION	\$1,555,262	\$1,010,920	\$544,342	\$0	\$544,342	\$327,390	100.00%	\$294,651	\$716,269	\$1,260,000
ANCHORAGE	\$189,042,004	\$122,877,303	\$66,164,701	\$66,164,701	\$0	\$407,283	92.14%	\$337,729	\$122,539,574	\$122,539,000
ANNETTE ISLAND	\$2,563,362	\$1,669,435	\$898,927	\$0	\$898,927	\$1,563,151	100.00%	\$1,406,836	\$262,599	\$1,161,000
BERING STRAIT	\$14,190,768	\$9,223,999	\$4,966,769	\$0	\$4,966,769	\$4,665,899	100.00%	\$4,199,309	\$5,024,690	\$9,991,000
BRISTOL BAY	\$2,001,026	\$1,300,667	\$700,359	\$406,164	\$294,195	\$288,060	100.00%	\$259,254	\$1,041,413	\$1,335,000
CHATHAM	\$2,866,152	\$1,862,999	\$1,003,153	\$0	\$1,003,153	\$869,969	100.00%	\$782,972	\$1,080,027	\$2,083,000
CHUGACH	\$1,609,294	\$1,046,041	\$563,253	\$0	\$563,253	\$204,369	100.00%	\$183,932	\$862,109	\$1,425,000
COPPER RIVER	\$4,784,288	\$3,109,787	\$1,674,501	\$0	\$1,674,501	\$442,347	100.00%	\$398,113	\$2,711,674	\$4,386,000
CORDOVA	\$2,600,904	\$1,690,588	\$910,316	\$495,929	\$414,387	\$28,723	60.36%	\$15,603	\$1,674,985	\$1,674,985
CRAIG	\$1,468,074	\$954,248	\$513,826	\$149,219	\$364,607	\$36,636	100.00%	\$32,973	\$921,275	\$921,275
DELTA GREELY	\$5,761,776	\$3,745,154	\$2,016,622	\$0	\$2,016,622	\$1,158,096	100.00%	\$1,042,286	\$2,702,868	\$2,702,868
DILLINGHAM	\$3,105,812	\$2,018,648	\$1,086,964	\$430,063	\$656,901	\$394,056	100.00%	\$354,651	\$1,663,997	\$1,663,997
FAIRBANKS	\$66,296,650	\$43,092,823	\$23,203,828	\$18,907,656	\$4,296,172	\$49,181	72.58%	\$32,127	\$43,060,696	\$43,060,696
GALENA	\$1,444,742	\$939,082	\$505,660	\$80,428	\$425,232	\$539,956	91.16%	\$443,016	\$496,066	\$921,000
HAINES	\$2,398,284	\$1,558,885	\$839,399	\$390,486	\$448,913	\$52,737	97.26%	\$46,164	\$1,512,721	\$1,961,000
HOONAH	\$1,641,222	\$1,066,794	\$574,428	\$116,950	\$457,478	\$212,009	100.00%	\$190,808	\$875,986	\$1,333,000
HYDABURG	\$1,042,572	\$677,672	\$364,900	\$53,671	\$311,229	\$0	100.00%	\$0	\$677,672	\$988,000
IDITAROD	\$4,660,260	\$3,029,169	\$1,631,091	\$0	\$1,631,091	\$944,056	100.00%	\$849,651	\$2,179,518	\$3,810,000
JUNEAU	\$21,236,418	\$13,803,672	\$7,432,746	\$6,755,969	\$676,777	\$40,941	73.00%	\$26,897	\$13,776,775	\$14,453,000
KAKE	\$1,392,552	\$905,159	\$487,393	\$48,754	\$438,639	\$408,988	56.89%	\$209,395	\$695,764	\$1,134,000
KASHUNAMIUT	\$1,827,878	\$1,188,121	\$639,757	\$0	\$639,757	\$554,341	100.00%	\$498,907	\$689,214	\$1,328,000
KENAI	\$45,769,402	\$29,750,111	\$16,019,291	\$15,621,367	\$397,924	\$247,448	85.37%	\$190,124	\$29,559,987	\$29,957,000
KETCHIKAN	\$12,163,340	\$7,906,171	\$4,257,169	\$3,617,536	\$639,633	\$10,429	66.11%	\$6,205	\$7,899,966	\$8,539,000
KING COVE	\$1,326,240	\$862,056	\$464,184	\$97,566	\$366,618	\$153,339	100.00%	\$138,006	\$726,050	\$1,090,000
KLAMOCK	\$1,332,380	\$866,047	\$466,333	\$23,364	\$442,969	\$294,169	79.39%	\$210,198	\$655,849	\$1,098,000
KODIAK	\$14,713,896	\$9,564,032	\$5,149,864	\$2,209,790	\$2,940,074	\$163,055	100.00%	\$146,749	\$9,417,283	\$12,357,000
KUSPUK	\$4,475,446	\$2,909,040	\$1,566,406	\$0	\$1,566,406	\$1,347,790	100.00%	\$1,213,011	\$1,696,029	\$3,262,000
LAKE & PENINSULA	\$5,069,793	\$3,295,369	\$1,774,429	\$0	\$1,774,429	\$1,152,053	100.00%	\$1,036,848	\$2,258,521	\$4,032,000
LOWER KUSKOKWIM	\$29,486,736	\$19,166,378	\$10,320,358	\$0	\$10,320,358	\$6,592,392	100.00%	\$5,933,153	\$13,233,225	\$23,553,000
LOWER YUKON	\$13,295,556	\$8,642,111	\$4,653,445	\$0	\$4,653,445	\$5,148,557	100.00%	\$4,633,701	\$4,008,410	\$8,661,000
MAT-SU	\$43,963,628	\$28,576,358	\$15,387,270	\$10,867,024	\$4,520,246	\$36,183	58.43%	\$19,026	\$28,557,332	\$33,077,000
NENANA	\$1,668,852	\$1,084,754	\$584,098	\$72,398	\$511,700	\$7,295	100.00%	\$6,566	\$1,078,188	\$1,589,000
NOME	\$4,853,670	\$3,154,886	\$1,698,785	\$606,540	\$1,092,245	\$91,915	100.00%	\$82,724	\$3,072,162	\$4,164,000
NORTH SLOPE	\$10,899,114	\$7,084,424	\$3,814,690	\$3,814,690	\$0	\$3,951,590	27.32%	\$971,653	\$6,112,771	\$6,112,771
NORTHWEST ARCTIC	\$15,212,464	\$9,898,102	\$5,324,362	\$940,181	\$4,384,181	\$3,356,126	100.00%	\$3,020,514	\$6,867,588	\$11,251,000
PELICAN	\$660,664	\$429,432	\$231,232	\$59,950	\$171,282	\$0	100.00%	\$0	\$429,432	\$600,000
PETERSBURG	\$3,313,758	\$2,153,943	\$1,159,815	\$541,422	\$618,393	\$11,386	79.58%	\$8,155	\$2,145,788	\$2,764,000
PRIBILOF	\$1,730,866	\$1,125,063	\$605,803	\$0	\$605,803	\$669,724	100.00%	\$602,751	\$522,312	\$1,128,000
RAILBELT	\$3,020,266	\$1,963,173	\$1,057,093	\$0	\$1,057,093	\$129,409	100.00%	\$116,468	\$1,846,705	\$2,903,000
SAND POINT	\$1,270,366	\$825,738	\$444,628	\$298,564	\$146,064	\$0	100.00%	\$0	\$825,738	\$971,000
SITKA	\$8,226,372	\$5,347,142	\$2,879,230	\$1,764,700	\$1,114,530	\$162,224	57.54%	\$84,012	\$5,263,130	\$6,377,000
SKAGWAY	\$1,079,412	\$701,618	\$377,794	\$236,146	\$141,648	\$0	100.00%	\$0	\$701,618	\$843,000
SOUTHEAST ISLAND	\$4,842,618	\$3,147,702	\$1,694,916	\$0	\$1,694,916	\$849,730	100.00%	\$764,757	\$2,382,945	\$4,077,000
SOUTHWEST REGION	\$6,033,164	\$3,921,557	\$2,111,607	\$0	\$2,111,607	\$1,935,966	100.00%	\$1,742,370	\$2,179,187	\$4,290,000
ST. MARY'S	\$1,285,102	\$835,316	\$449,786	\$17,805	\$431,981	\$390,733	17.81%	\$62,613	\$772,703	\$1,204,000
TANANA	\$1,043,800	\$678,470	\$365,330	\$47,021	\$318,309	\$231,071	89.82%	\$186,793	\$491,677	\$809,000
UNALASKA	\$1,479,740	\$961,831	\$517,909	\$382,258	\$135,651	\$171,636	100.00%	\$154,473	\$807,358	\$943,000
VALDEZ	\$3,876,182	\$2,519,518	\$1,356,664	\$1,356,664	\$0	\$34,275	30.36%	\$9,367	\$2,510,151	\$2,510,151
WRANGELL	\$2,849,574	\$1,852,223	\$997,351	\$434,682	\$562,669	\$2,964	76.37%	\$2,037	\$1,850,186	\$2,412,000
YAKUTAT	\$1,194,230	\$776,250	\$417,981	\$72,547	\$345,434	\$62,652	100.00%	\$56,386	\$719,864	\$1,065,000
YUKON FLATS	\$5,226,368	\$3,397,139	\$1,829,229	\$0	\$1,829,229	\$782,074	100.00%	\$703,866	\$2,693,273	\$4,522,000
YUKON-KOYUKUK	\$6,469,718	\$4,205,317	\$2,264,401	\$0	\$2,264,401	\$1,649,409	100.00%	\$1,484,468	\$2,720,849	\$4,985,000
YUPIIT	\$3,548,306	\$2,306,399	\$1,241,907	\$0	\$1,241,907	\$1,159,029	100.00%	\$1,043,126	\$1,263,273	\$2,505,000
TOTALS	\$603,501,828	\$392,276,188	\$211,225,640	\$137,092,205	\$74,143,435	\$46,670,793		\$38,654,577	\$353,621,614	\$427,765,000

SCHOOL DISTRICT	FY87 LOCAL LIMITED TO 35% OR 4 MILLS	ESTIMATED FY88 LOCAL REV	REQUIRED LOCAL EFFORT	ONE HUNDRED PERCENT ASSESSED VALUE	1 MILL / UNIT	1.5 MILLS / UNIT	2 MILLS / UNIT
ADAK			\$0				
ALASKA GATEWAY			\$0				
ALEUTIAN REGION			\$0				
ANCHORAGE	\$66,164,701	\$71,812,314	\$66,164,701	\$19,363,356,800	6,283	9,424	12,565
ANNETTE ISLAND			\$0		0	0	0
BERING STRAIT			\$0		0	0	0
BRISTOL BAY	\$102,532	\$406,164	\$406,164	\$101,541,000	3,116	4,674	6,231
CHATHAM			\$0		0	0	0
CHUGACH			\$0		0	0	0
COPPER RIVER			\$0		0	0	0
CORDOVA	\$495,929	\$821,642	\$495,929	\$123,982,300	2,927	4,390	5,854
CRAIG	\$28,735	\$149,219	\$149,219	\$37,304,700	1,560	2,340	3,120
DELTA GREELY			\$0		0	0	0
DILLINGHAM	\$195,000	\$430,063	\$430,063	\$107,515,700	2,126	3,188	4,251
FAIRBANKS	\$18,907,656	\$26,049,962	\$18,907,656	\$4,726,913,900	4,378	6,567	8,756
GALENA	\$80,428	\$88,224	\$80,428	\$20,106,900	855	1,282	1,709
HAINES	\$390,486	\$401,474	\$390,486	\$97,621,600	2,499	3,749	4,999
HONAH	\$94,775	\$116,950	\$116,950	\$29,237,500	1,094	1,641	2,188
HYDABURG	\$2,200	\$53,671	\$53,671	\$13,417,800	790	1,185	1,580
IDITAROD			\$0		0	0	0
JUNEAU	\$6,755,969	\$9,255,132	\$6,755,969	\$1,688,992,300	4,883	7,325	9,767
KAKE	\$48,754	\$85,703	\$48,754	\$12,188,400	537	806	1,075
KASHUNAMIUT			\$0		0	0	0
KENAI	\$15,621,367	\$18,298,125	\$15,621,367	\$3,905,341,700	5,239	7,859	10,478
KETCHIKAN	\$3,617,536	\$5,472,063	\$3,617,536	\$904,384,100	4,565	6,848	9,131
KING COVE	\$13,000	\$97,566	\$97,566	\$24,391,400	1,129	1,694	2,258
KLANOCK	\$23,364	\$29,428	\$23,364	\$5,841,100	269	404	538
KODIAK	\$2,193,596	\$2,209,790	\$2,209,790	\$552,447,400	2,305	3,458	4,611
KUSPUK			\$0		0	0	0
LAKE & PENINSULA			\$0		0	0	0
LOWER KUSKOKWIM			\$0		0	0	0
LOWER YUKON			\$0		0	0	0
MAT-SU	\$10,867,024	\$18,600,040	\$10,867,024	\$2,716,755,900	3,794	5,691	7,588
NENANA	\$48,001	\$72,398	\$72,398	\$18,099,500	666	999	1,332
NOME	\$299,655	\$606,540	\$606,540	\$151,635,000	1,918	2,877	3,836
NORTH SLOPE	\$3,814,690	\$13,962,700	\$3,814,690	\$13,570,786,300	76,451	114,676	152,902
NORTHWEST ARCTIC	\$210,000	\$940,181	\$940,181	\$235,045,250	949	1,423	1,897
PELICAN	\$24,126	\$59,950	\$59,950	\$14,987,400	1,393	2,089	2,786
PETERSBURG	\$541,422	\$680,323	\$541,422	\$135,355,400	2,508	3,762	5,016
PRIBILOF			\$0		0	0	0
RAILBELT			\$0		0	0	0
SAND POINT	\$105,509	\$298,564	\$298,564	\$74,641,100	3,608	5,411	7,215
SITKA	\$1,764,700	\$3,066,801	\$1,764,700	\$441,175,000	3,293	4,939	6,586
SKAGWAY	\$71,000	\$236,146	\$236,146	\$59,036,600	3,358	5,037	6,716
SOUTHEAST ISLAND			\$0		0	0	0
SOUTHWEST REGION			\$0		0	0	0
ST. MARY'S	\$17,805	\$100,000	\$17,805	\$4,451,200	213	319	425
TANANA	\$47,021	\$52,350	\$47,021	\$11,755,200	691	1,037	1,383
UNALASKA	\$122,000	\$382,258	\$382,258	\$95,564,500	3,965	5,948	7,931
VALDEZ	\$1,356,664	\$4,468,037	\$1,356,664	\$1,693,326,700	26,823	40,234	53,646
WRANGELL	\$434,682	\$569,192	\$434,682	\$108,670,500	2,342	3,512	4,683
YAKUTAT	\$55,277	\$72,547	\$72,547	\$18,136,700	932	1,399	1,865
YUKON FLATS			\$0		0	0	0
YUKON-KOYUKUK			\$0		0	0	0
YUPIIT			\$0				
<b>TOTALS</b>	<b>\$134,515,604</b>	<b>\$179,945,517</b>	<b>\$137,082,205</b>	<b>\$51,044,006,850</b>			

School District	CSHB126 (Fin) AmH.	CSHB126 (Fin)	HB126	Current Law AS14.17.051
Adak	1.18	1.27	1.27	.95
Alaska Gateway	1.13	1.19	1.16	1.25
Aleutian Region	1.21	1.31	1.27	1.25
Anchorage	1.00	1.00	1.00	1.04
Annette Island	1.02	1.03	1.00	.90
Bering Strait	1.26	1.39	1.34	1.45
Bristol Bay	1.18	1.27	1.27	1.55
Chatham	1.02	1.03	1.00	1.00
Chugach	1.09	1.14	1.11	1.25
Copper River	1.09	1.14	1.11	1.40
Cordova	1.07	1.11	1.11	.95
Craig	1.02	1.03	1.00	1.20
Delta/Greely	1.11	1.16	1.16	1.15
Dillingham	1.18	1.27	1.27	1.50
Fairbanks	1.03	1.04	1.04	1.13
Galena	1.20	1.30	1.30	1.55
Haines	1.03	1.05	1.05	1.12
Hoonah	1.05	1.08	1.05	1.12
Hydaburg	1.02	1.03	1.00	1.04
Iditarod	1.22	1.33	1.30	1.65
Juneau	1.00	1.00	1.00	1.04
Kake	1.02	1.03	1.00	1.12
Kashunamiut	1.22	1.33	1.30	1.40
Kenai	1.00	1.00	1.00	1.04
Ketchikan	1.00	1.00	1.00	1.00
King Cove	1.18	1.27	1.27	1.40
Klawock	1.02	1.03	1.00	1.04

School District	CSHB126 (Fin) AmH	CSHB126 (Fin)	HB126	Current Law AS14.17.051
Kodiak	1.06	1.09	1.09	1.35
Kuspuk	1.22	1.33	1.30	1.60
Lake & Peninsula	1.21	1.31	1.27	1.45
Lower Kuskokwim	1.28	1.42	1.38	1.55
Lower Yukon	1.23	1.35	1.30	1.20
Matanuska-Susitna	1.00	1.00	1.00	1.04
Nenana	1.13	1.20	1.20	1.25
Nome	1.23	1.34	1.34	1.55
North Slope	1.30	1.45	1.42	1.75
Northwest Arctic	1.30	1.45	1.42	1.55
Pelican	1.05	1.08	1.05	1.10
Petersburg	1.00	1.00	1.00	.00
Pribilof	1.20	1.30	1.27	1.05
Railbelt	1.15	1.23	1.20	1.75
Sand Point	1.18	1.27	1.27	1.15
Sitka	1.00	1.00	1.00	1.04
Skagway	1.03	1.05	1.05	.80
Southeast Island	1.03	1.04	1.00	1.08
Southwest Region	1.21	1.31	1.27	1.25
St. Mary's	1.20	1.30	1.30	1.80
Tanana	1.20	1.30	1.30	1.40
Unalaska	1.18	1.27	1.27	1.20
Valdez	1.07	1.11	1.11	1.15
Wrangell	1.00	1.00	1.00	.90
Yakutat	1.05	1.08	1.05	1.15
Yukon Flats	1.31	1.46	1.42	1.65
Yukon-Koyukuk	1.23	1.34	1.30	1.50
Yupitit	1.27	1.41	1.30	1.85

DEPARTMENT OF EDUCATION  
 GOVERNOR'S PUBLIC SCHOOL FOUNDATION FUNDING PROPOSAL  
 CSHB 126 (FINANCE) REQUIRED LOCAL EFFORT  
 APRIL 27, 1987

SCHOOL DISTRICT	FY87 BUDGETED ASSESSED VALUE		10% OF ELIGIBLE PL874	PROJECTED STATE SUBSIDY	REQUIRED LOCAL EFFORT
	LOCAL REVENUES	AT 2 MILLS			
ADAK	\$0	\$0	\$0	\$0	\$0
ALASKA GATEWAY	\$0	\$0	\$0	\$0	\$0
ALEUTIAN REGION	\$0	\$0	\$0	\$0	\$0
ANCHORAGE	\$71,812,314	\$0	\$0	\$0	\$64,656,060
ANNETTE ISLAND	\$0	\$0	\$0	\$0	\$0
BERING STRAIT	\$0	\$0	\$0	\$0	\$0
BRISTOL BAY	\$0	\$203,082	\$28,806	\$174,276	\$406,164
CHATHAM	\$0	\$0	\$0	\$0	\$0
CHUGACH	\$0	\$0	\$0	\$0	\$0
COPPER RIVER	\$0	\$0	\$0	\$0	\$0
CORDOVA	\$821,642	\$0	\$0	\$0	\$495,929
CRAIG	\$0	\$74,609	\$3,664	\$70,946	\$149,219
DELTA GREELY	\$0	\$0	\$0	\$0	\$0
DILLINGHAM	\$0	\$215,031	\$39,406	\$175,626	\$430,063
FAIRBANKS	\$26,049,962	\$0	\$0	\$0	\$18,907,656
GALENA	\$88,224	\$0	\$0	\$0	\$80,628
HAINES	\$401,474	\$0	\$0	\$0	\$390,486
HOONAH	\$94,775	\$0	\$21,201	\$974	\$116,950
HYDABURG	\$0	\$26,836	\$0	\$26,835	\$53,671
IDITAROD	\$0	\$0	\$0	\$0	\$0
JUNEAU	\$9,255,132	\$0	\$0	\$0	\$6,755,969
KAKE	\$85,703	\$0	\$0	\$0	\$48,754
KASHUNAMIUT	\$0	\$0	\$0	\$0	\$0
KEHAI	\$18,298,125	\$0	\$0	\$0	\$15,621,367
KETCHIKAN	\$5,472,063	\$0	\$0	\$0	\$3,617,536
KING COVE	\$0	\$48,783	\$15,334	\$33,449	\$97,566
KLAMOCK	\$29,423	\$0	\$0	\$0	\$23,364
KODIAK	\$2,193,596	\$0	\$16,305	\$0	\$2,209,790
KUSPUK	\$0	\$0	\$0	\$0	\$0
LAKE & PENINSULA	\$0	\$0	\$0	\$0	\$0
LOWER KUSKOKWIM	\$0	\$0	\$0	\$0	\$0
LOWER YUKON	\$0	\$0	\$0	\$0	\$0
MAT-SU	\$19,147,502	\$0	\$0	\$0	\$10,867,024
NEHANA	\$48,001	\$0	\$730	\$23,667	\$72,398
NOME	\$0	\$303,270	\$9,192	\$294,078	\$606,540
NORTH SLOPE	\$13,962,700	\$0	\$0	\$0	\$4,157,790
NORTHWEST ARCTIC	\$0	\$470,091	\$335,613	\$134,477	\$940,181
PELICAN	\$0	\$29,975	\$0	\$29,975	\$59,950
PETERSBURG	\$680,323	\$0	\$0	\$0	\$541,422
PRIBILOF	\$0	\$0	\$0	\$0	\$0
RAILBELT	\$0	\$0	\$0	\$0	\$0
SAND POINT	\$0	\$149,282	\$0	\$149,282	\$298,564
SITKA	\$3,066,801	\$0	\$0	\$0	\$1,764,700
SKAGWAY	\$0	\$118,073	\$0	\$118,073	\$236,146
SOUTHEAST ISLAND	\$0	\$0	\$0	\$0	\$0
SOUTHWEST REGION	\$0	\$0	\$0	\$0	\$0
ST. MARY'S	\$100,000	\$0	\$0	\$0	\$17,805
TANANA	\$52,350	\$0	\$0	\$0	\$47,021
UNALASKA	\$0	\$191,129	\$17,164	\$173,965	\$382,258
VALDEZ	\$4,468,037	\$0	\$0	\$0	\$1,375,290
WRANGELL	\$569,192	\$0	\$0	\$0	\$434,682
YAKUTAT	\$55,277	\$0	\$6,265	\$11,005	\$72,547
YUKON FLATS	\$0	\$0	\$0	\$0	\$0
YUKON-KOYUKUK	\$0	\$0	\$0	\$0	\$0
YUPIIT	\$0	\$0	\$0	\$0	\$0
TOTALS	\$176,752,621	\$1,830,161	\$493,680	\$1,416,628	\$135,935,290

DEPARTMENT OF EDUCATION  
 GOVERNOR'S PUBLIC SCHOOL FOUNDATION FUNDING PROPOSAL  
 CSHB 126 (FINANCE) PHASE IN OF 4 MILL REQUIREMENT  
 APRIL 22, 1987

PROJECTED  
 STATE  
 SUBSIDY

	A	B	C	D	E	F	G	H
SCHOOL DISTRICT	FY87 BUDGETED LOCAL REVENUES	ONE HUNDRED PERCENT ASSESSED VALUE	COLUMN B AT 2 MILLS	AMOUNT REQUIRED TO REACH 4 MILLS	AMOUNT REQUIRED TO REACH 2 MILLS	COLUMN D MINUS COLUMN E	10% OF ELIGIBLE PL874	COLUMN G MINUS COLUMN F
ADAK	\$229,600		\$0	\$0	\$0	\$0	\$0	\$0
ALASKA GATEWAY	\$0		\$0	\$0	\$0	\$0	\$0	\$0
ALEUTIAN REGION	\$14,500		\$0	\$0	\$0	\$0	\$0	\$0
ANCHORAGE	\$71,812,314	\$19,343,356,800	\$38,686,714	\$0	\$0	\$0	\$0	\$0
ANNETTE ISLAND	\$75,321		\$0	\$0	\$0	\$0	\$0	\$0
BERING STRAIT	\$180,000		\$0	\$0	\$0	\$0	\$0	\$0
BRISTOL BAY	\$102,532	\$101,541,000	\$203,082	\$303,632	\$100,550	\$203,082	\$28,806	\$174,276
CHATHAM	\$30,000		\$0	\$0	\$0	\$0	\$0	\$0
CHUGACH	\$15,000		\$0	\$0	\$0	\$0	\$0	\$0
COPPER RIVER	\$19,090		\$0	\$0	\$0	\$0	\$0	\$0
CORDOVA	\$821,642	\$123,982,300	\$247,965	\$0	\$0	\$0	\$0	\$0
CRAIG	\$28,735	\$37,304,700	\$74,609	\$120,484	\$45,874	\$74,610	\$3,664	\$70,946
DELTA GREELY	\$103,454		\$0	\$0	\$0	\$0	\$0	\$0
DILLINGHAM	\$195,000	\$107,515,700	\$215,031	\$235,063	\$20,031	\$215,032	\$39,406	\$175,626
FAIRBANKS	\$26,049,962	\$4,726,913,900	\$9,453,828	\$0	\$0	\$0	\$0	\$0
GALENA	\$88,224	\$20,106,900	\$40,214	\$0	\$0	\$0	\$0	\$0
HAINES	\$401,474	\$97,621,600	\$195,243	\$0	\$0	\$0	\$0	\$0
HOONAH	\$94,775	\$29,237,500	\$58,475	\$22,175	\$0	\$22,175	\$21,201	\$974
HYDABURG	\$2,200	\$13,417,800	\$26,836	\$51,471	\$24,636	\$26,835	\$0	\$26,835
IDITAROD	\$135,000		\$0	\$0	\$0	\$0	\$0	\$0
JUNEAU	\$9,255,132	\$1,688,992,300	\$3,377,985	\$0	\$0	\$0	\$0	\$0
KAKE	\$85,703	\$12,188,400	\$24,377	\$0	\$0	\$0	\$0	\$0
KASHUNAMIUT	\$0		\$0	\$0	\$0	\$0	\$0	\$0
KENAI	\$18,298,125	\$3,905,341,700	\$7,810,683	\$0	\$0	\$0	\$0	\$0
KETCHIKAN	\$5,472,063	\$904,384,100	\$1,808,768	\$0	\$0	\$0	\$0	\$0
KING COVE	\$13,000	\$24,391,400	\$48,783	\$84,566	\$35,783	\$48,783	\$15,334	\$33,449
KLAMOCK	\$29,428	\$5,841,100	\$11,682	\$0	\$0	\$0	\$0	\$0
KODIAK	\$2,193,596	\$552,447,400	\$1,104,895	\$16,194	\$0	\$16,194	\$16,305	\$0
KUSPUK	\$163,496		\$0	\$0	\$0	\$0	\$0	\$0
LAKE & PENINSULA	\$140,000		\$0	\$0	\$0	\$0	\$0	\$0
LOWER KUSKOKWIM	\$395,598		\$0	\$0	\$0	\$0	\$0	\$0
LOWER YUKON	\$600,000		\$0	\$0	\$0	\$0	\$0	\$0
MAT-SU	\$19,147,502	\$2,716,755,900	\$5,433,512	\$0	\$0	\$0	\$0	\$0
MEMANA	\$48,001	\$18,099,500	\$36,199	\$24,397	\$0	\$24,397	\$730	\$23,667
NOME	\$299,655	\$151,635,000	\$303,270	\$306,885	\$3,615	\$303,270	\$9,192	\$294,078
NORTH SLOPE	\$13,962,700	\$13,570,786,300	\$27,141,573	\$0	\$0	\$0	\$0	\$0
NORTHWEST ARCTIC	\$210,000	\$235,045,250	\$470,091	\$730,181	\$260,091	\$470,090	\$335,613	\$134,477
PELICAN	\$24,126	\$14,987,400	\$29,975	\$35,824	\$5,849	\$29,975	\$0	\$29,975
PETERSBURG	\$690,323	\$135,355,400	\$270,711	\$0	\$0	\$0	\$0	\$0
PRIIBLOF	\$20,000		\$0	\$0	\$0	\$0	\$0	\$0
RAILBELT	\$50,000		\$0	\$0	\$0	\$0	\$0	\$0
SAND POINT	\$105,509	\$74,641,100	\$149,282	\$193,055	\$43,773	\$149,282	\$0	\$149,282
SITKA	\$3,066,801	\$441,175,000	\$882,350	\$0	\$0	\$0	\$0	\$0
SKAGWAY	\$71,000	\$59,036,600	\$118,073	\$165,146	\$47,073	\$118,073	\$0	\$118,073
SOUTHEAST ISLAND	\$100,000		\$0	\$0	\$0	\$0	\$0	\$0
SOUTHWEST REGION	\$250,000		\$0	\$0	\$0	\$0	\$0	\$0
ST. MARY'S	\$100,000	\$4,451,200	\$8,902	\$0	\$0	\$0	\$0	\$0
TANANA	\$52,350	\$11,755,200	\$23,510	\$0	\$0	\$0	\$0	\$0
UNALASKA	\$122,000	\$95,564,500	\$191,129	\$260,258	\$69,129	\$191,129	\$17,164	\$173,965
VALDEZ	\$4,468,037	\$1,693,326,700	\$3,386,653	\$0	\$0	\$0	\$0	\$0
WRANGELL	\$569,192	\$108,670,500	\$217,341	\$0	\$0	\$0	\$0	\$0
YAKUTAT	\$55,277	\$18,136,700	\$36,273	\$17,270	\$0	\$17,270	\$6,265	\$11,005
YUKON FLATS	\$30,000		\$0	\$0	\$0	\$0	\$0	\$0
YUKON-KOYUKUK	\$105,000		\$0	\$0	\$0	\$0	\$0	\$0
YUPIIT	\$52,466		\$0	\$0	\$0	\$0	\$0	\$0

TOTALS \$180,634,903 \$51,044,006,850 \$102,088,014 \$2,566,601 \$656,404 \$1,910,197 \$493,680 \$1,416,628

NOTE: ANCHORAGE, NORTH SLOPE AND VALDEZ HAVE BEEN EXCLUDED FROM THESE CALCULATIONS BECAUSE THEY MEET THE 35% REQUIREMENT OF BASIC NEED.

Governor's Public School Foundation Funding Proposal

CSHB 126 (Finance)

April 22, 1987

Column explanations for attached data packet:

Data Sheets

Page 1 Projected FY88 average daily membership (ADM), instructional units, and area cost differential  
Total adjusted units = total units x area cost differential

Page 2 State, Local, and Federal Shares of Basic Need

<u>Column</u>	<u>Description</u>
B	Basic Need = Columns E + I + K
E	Required Local Effort = Lessor of Column D (35% of Basic Need) or production of 4 mill tax levy (.004 times Column S, page 5)
I	Deductible PL 874 = 90% times Column H times Column G
K	State Aid = Basic Need (B) minus Required Local Effort (E) minus Deductible PL 874 (I)
L	Basic Need per unit. This column is equal to \$60,000 for each district since every unit is worth \$60,000. Column L = (Columns M + N + O)
M	Required Local Effort per unit
N	Deductible PL 874 per unit
O	State Aid per unit

Page 3 Calculation of State Aid

<u>Column</u>	<u>Description</u>
B	Total Adjusted Units (Page 1) x \$60,000 Column B = (Columns E + I + K)
C	65% of Column B
D	35% of Column B
E	Production of 4 mill tax levy or 35% of Basic Need (from Column D), whichever is less
F	Column D minus Column E; Column F represents State Aid required in addition to Required Local Effort to make up 35% of Basic Need
G	FY 86 PL 81-874 revenue excluding amount received for special education students
H	Percentage of eligibility of PL 81-874 revenue which legally can be deducted in State Funding Plan (Column E/Column Q)
I	90% times Column H times Column G
J	Column C minus Column I; Column J represents State Aid required in addition to deductible PL 874 to make up 65% of Basic Need
K	Total State Aid Column K = (Columns F + J)

Page 4 Hold Harmless Calculations

<u>Column</u>	<u>Description</u>
AA	FY 87 average daily membership (ADM)
BB	FY 88 projected ADM submitted by districts
CC	FY 87 Total Revenue for Hold Harmless is equal to sum of 1) FY 87 state foundation aid including 80% distribution of Secondary Formula Account to city/borough school districts (Column GG), 2) deductible PL 874 revenue (Column I), and 3) FY 87 local contribution limited to amount of 35% of Basic Need or 4 mill levy, whichever is lessor (Column P, p.5).
DD	Percentage figure equal to FY 88 Basic Need (Column B) divided by Column CC adjusted for ADM (Column BB/Column AA)

Page 4 Hold Harmless Calculations (Continued)

- EE 90% of Column CC adjusted for ADM. FY 88 Basic Need is compared to this figure
- FF Column EE minus Column B. Positive numbers indicate amounts where there is possible eligibility for Hold Harmless assistance
- GG FY 87 State foundation aid including 80% distribution of Secondary Formula Account for cities/boroughs
- HH Percentage figure equal to FY 88 State Aid (Column K) divided by Column GG adjusted for ADM (Column BB/Column AA)
- II 90% of Column GG adjusted for ADM. FY 88 State Aid is compared to this figure
- JJ Column II minus Column K. Positive numbers indicate amounts where there is possible eligibility for Hold Harmless assistance
- KK Hold Harmless amounts equal to lessor of amounts in Column FF or Column JJ. Only positive amounts are listed

Page 5 Disparity Information

<u>Column</u>	<u>Description</u>
P	FY 87 local contribution (including "in-kind," earnings on investments, and state tuition payments) capped at 35% of Basic Need or 4 mill levy, whichever is lessor
Q	Estimated FY 88 local revenue (including "in-kind," earnings on investments, and state tuition payments) with a minimum value of 35% of Basic Need or 4 mill levy, whichever is lessor, and maximum value of 2 mills or \$12,600 per unit, whichever is greater, over the Required Local Effort
E	Required Local Effort (See description on p.2)
S	100% full and true value of assessed property prepared by DCRA
T	Production of 1 mill per unit
U	Production of 1.5 mills per unit
V	Production of 2.0 mills per unit

## Local Property Wealth and Fiscal Equalization

Columns, T, U, and V provide relevant data for calculating disparity percentages under PL 81-874 requirements. With the proposed foundation funding plan equalized at \$60,000 per unit, a maximum of \$15,000 disparity (25%; 15,000/60,000) is permitted under Federal PL 874 requirements between the districts at the 5th and 95th percentiles. Anchorage is at one extreme with \$12,565 per unit with a 2 mill maximum leeway. An amendment will be proposed to revise the maximum contribution to the equivalent of a 2 mill tax levy or 21% of the unit value (12,600), whichever is greater, in addition to the required local effort.

	<u>Equalized Per Unit</u>	<u>1.5 Mills Per Unit</u>	<u>2.0 Mills Per Unit</u>
North Slope	60,000	162,814	197,086
Valdez	60,000	98,784	111,713
Anchorage	60,000	69,424	72,565
...	...	...	...
...	...	...	...
...	...	...	...
REAA	60,000	60,000	60,000

188-EFSS

STATE OF ALASKA-DEPARTMENT OF EDUCATION  
 GOVERNOR'S PUBLIC SCHOOL FOUNDATION FUNDING PROPOSAL  
 CALCULATIONS USE THE PROJECTED ADM AS PHONE SURVEY 2/18/87  
 REVISED 3/30/87 HB126/SB119

PAGE :

REVISED

SCHOOL DISTRICT	FY88 PROJECTED ADM	K - 12	BI/BI	SPECIAL EDUCATION	VOC ED	TOTAL UNITS	AREA COST DIFF.	ADJUSTED UNITS
ADAK	600	65.51	1.00	4.83	1.00	52.34	1.27	66.67
ALASKA GATEWAY	523	62.14	1.00	5.54	1.00	69.68	1.19	82.92
ALEUTIAN REGION	90	18.93	0.00	1.00	1.00	20.93	1.31	27.42
ANCHORAGE	38874	2,609.46	40.24	396.22	32.94	3,078.86	1.00	3,078.86
ANNETTE ISLAND	432	34.80	1.00	4.21	1.00	41.01	1.03	42.24
BERING STRAIT	251	156.81	11.69	12.74	2.19	183.43	1.39	254.96
BRISTOL BAY	231	23.40	1.00	2.22	1.00	27.62	1.27	35.08
CHATHAM	310	41.29	0.00	3.47	1.00	45.76	1.03	47.13
CHUGACH	132	22.04	0.00	1.00	1.00	24.04	1.14	27.41
COPPER RIVER	561	63.77	1.00	5.71	1.00	71.48	1.14	81.49
CORDOVA	431	34.73	0.00	3.86	1.00	39.59	1.11	43.95
CRAIG	219	20.60	0.00	1.84	1.00	23.44	1.03	24.14
DELTA GREELY	1027	74.10	0.00	8.91	1.53	84.54	1.16	98.07
DILLINGHAM	469	37.27	1.00	3.60	1.00	42.87	1.27	54.44
FAIRBANKS	13158	905.98	5.90	123.81	12.61	1,048.30	1.04	1,090.23
GALENA	172	17.47	0.00	1.14	1.00	19.61	1.30	25.49
HAINES	360	32.96	1.00	2.96	1.00	37.92	1.05	39.81
HOONAH	235	21.67	0.00	2.79	1.00	25.46	1.08	27.49
HYDABURG	108	13.00	1.00	1.65	1.00	16.65	1.03	17.15
IDITAROD	392	56.24	1.00	3.97	1.00	62.21	1.33	82.74
JUNEAU	4244	287.24	1.26	52.23	5.14	345.87	1.00	345.87
KAKE	178	17.87	0.00	3.37	1.00	22.24	1.03	22.90
KASHUNAMTUT	189	18.60	2.27	2.53	1.00	24.40	1.33	32.45
KENAI	8414	645.39	10.03	77.16	12.85	745.43	1.00	745.43
KETCHIKAN	2450	170.58	1.00	23.42	3.10	198.10	1.00	198.10
KING COVE	133	14.87	0.00	2.44	1.00	18.31	1.27	23.25
KLAWOCK	168	17.20	0.00	3.07	1.00	21.27	1.03	21.91
KODIAK	2319	192.25	1.93	29.55	2.35	226.08	1.09	246.43
KUSPUK	371	53.53	1.50	3.67	1.04	59.74	1.33	79.46
LAKE & PENINSULA	369	62.62	1.00	3.52	1.10	68.24	1.31	89.39
LOWER KUSKOKWIM	2682	288.96	54.95	28.21	3.06	375.18	1.42	532.76
LOWER YUKON	1343	148.81	6.80	17.98	2.46	176.05	1.35	237.66
MAT-SU	8940	639.69	1.10	65.40	9.83	716.02	1.00	716.02
MEMANA	208	19.87	1.00	2.19	1.00	24.06	1.20	28.87
NOME	759	56.47	1.00	5.80	1.00	64.27	1.34	86.12
NORTH SLOPE	1231	120.05	5.30	9.20	2.00	136.55	1.45	197.99
NORTHWEST ARCTIC	1637	166.49	7.14	15.23	1.73	190.59	1.45	276.35
PELICAN	54	8.25	0.00	1.00	1.00	10.25	1.08	11.07
PETERSBURG	597	45.80	1.00	6.17	1.00	53.97	1.00	53.97
PRIBILOF	152	19.44	1.00	2.05	1.00	23.49	1.30	30.54
RAILBELT	346	39.66	0.00	2.12	1.00	42.78	1.23	52.62
SAND POINT	135	15.00	0.00	1.53	1.00	17.53	1.27	22.26
SITKA	1637	113.77	1.00	17.59	1.62	133.98	1.00	133.98
SKAGWAY	136	15.07	0.00	1.00	1.00	17.07	1.05	17.92
SOUTHEAST ISLAND	435	72.42	0.00	3.16	1.00	76.58	1.04	79.64
SOUTHWEST REGION	491	67.47	9.08	3.66	1.00	81.21	1.31	106.38
ST. MARY'S	125	14.33	1.00	1.11	1.00	17.44	1.30	22.68
TANANA	86	11.17	1.00	1.00	1.00	14.17	1.30	18.42
UNALASKA	170	17.33	1.00	1.09	1.00	20.42	1.27	25.94
VALDEZ	697	52.62	0.00	5.32	1.06	59.00	1.11	65.49
WASSELL	497	38.89	0.00	6.52	1.00	46.41	1.00	46.41
YAKUTA	147	15.80	0.00	1.72	1.00	18.52	1.08	20.00
YUKON FLATS	390	58.76	1.00	4.22	1.00	64.98	1.46	94.87
YUKON-KOYUKUK	556	77.95	1.00	5.57	1.15	85.67	1.34	114.80
YUPIIT	281	35.32	6.61	2.58	1.00	45.51	1.41	64.16

TOTALS 102,142 7,931.69 186.80 1,003.85 134.76 9,257.10 10,109.60

A	B	E	I	K	L	M	N	O
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$60,000	REQUIRED LOCAL EFFORT	DEDUCTIBLE PL874	FY88 PROPOSED STATE AID	BASIC NEED PER UNIT	REQ. LOCAL EFFORT PER UNIT	PL874 DEDUCTIBLE PER UNIT	FY 88 STATE AID PER UNIT
ADAK	\$3,988,200		\$1,792,632	\$2,195,568	\$60,000	10	\$26,969	\$33,031
ALASKA GATEWAY	\$4,975,200		\$626,551	\$4,348,649	\$60,000	10	\$7,556	\$52,444
ALEUTIAN REGION	\$1,645,200		\$294,651	\$1,350,549	\$60,000	10	\$10,746	\$49,254
ANCHORAGE	\$184,731,600	\$44,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,534,400		\$1,406,836	\$1,127,564	\$60,000	10	\$33,306	\$26,694
BERING STRAIT	\$15,297,600		\$4,199,309	\$11,098,291	\$60,000	10	\$16,470	\$43,530
BRISTOL BAY	\$2,104,800	\$406,164	\$259,254	\$1,439,382	\$60,000	\$11,578	\$7,390	\$41,031
CHATHAM	\$2,827,800		\$782,972	\$2,044,828	\$60,000	10	\$16,613	\$43,387
CHUGACH	\$1,644,600		\$183,932	\$1,460,668	\$60,000	10	\$6,710	\$53,290
COPPER RIVER	\$4,889,400		\$398,113	\$4,491,287	\$60,000	10	\$4,885	\$55,115
CORDOVA	\$2,637,000	\$495,929	\$15,603	\$2,125,468	\$60,000	\$11,284	\$355	\$48,361
CRAIG	\$1,448,400	\$149,219	\$32,973	\$1,266,208	\$60,000	\$6,181	\$1,366	\$52,453
DELTA GREELY	\$5,884,200		\$1,042,286	\$4,841,914	\$60,000	10	\$10,628	\$49,372
DILLINGHAM	\$3,266,400	\$430,063	\$354,651	\$2,481,686	\$60,000	\$7,900	\$6,515	\$45,586
FAIRBANKS	\$65,413,800	\$18,907,656	\$32,127	\$46,474,017	\$60,000	\$17,343	\$29	\$42,628
GALENA	\$1,529,400	\$80,428	\$443,016	\$1,005,956	\$60,000	\$3,155	\$17,380	\$39,665
HAINES	\$2,388,600	\$390,486	\$46,164	\$1,951,950	\$60,000	\$9,809	\$1,160	\$49,032
HOONAH	\$1,649,400	\$116,950	\$190,808	\$1,341,642	\$60,000	\$4,254	\$6,941	\$48,805
HYDABURG	\$1,029,000	\$53,671	10	\$975,329	\$60,000	\$3,130	10	\$56,870
IDITAROD	\$4,964,400		\$849,651	\$4,114,749	\$60,000	10	\$10,269	\$49,731
JUNEAU	\$20,752,200	\$4,753,969	\$26,897	\$13,969,334	\$60,000	\$19,533	\$78	\$40,389
KAKE	\$1,374,000	\$48,754	\$209,395	\$1,115,851	\$60,000	\$2,129	\$9,144	\$48,727
KASHUNAMIUT	\$1,947,000		\$498,907	\$1,448,093	\$60,000	10	\$15,375	\$44,625
KENAI	\$44,725,800	\$15,621,367	\$190,124	\$28,914,309	\$60,000	\$20,956	\$255	\$38,789
KETCHIKAN	\$11,886,000	\$3,617,536	\$6,205	\$8,262,259	\$60,000	\$18,261	\$31	\$41,708
KING COVE	\$1,395,000	\$97,566	\$138,006	\$1,159,428	\$60,000	\$4,196	\$5,936	\$49,868
KLAMOCK	\$1,314,600	\$23,364	\$210,198	\$1,081,038	\$60,000	\$1,066	\$9,594	\$49,340
KODIAK	\$14,785,800	\$2,209,790	\$146,749	\$12,429,261	\$60,000	\$8,967	\$595	\$50,437
KUSPUK	\$4,767,600		\$1,213,011	\$3,554,589	\$60,000	10	\$15,266	\$44,734
LAKE & PENINSULA	\$5,363,400		\$1,036,848	\$4,326,552	\$60,000	10	\$11,599	\$48,401
LOWER KUSKOKWIM	\$31,965,600		\$5,933,153	\$26,032,447	\$60,000	10	\$11,137	\$48,863
LOWER YUKON	\$14,259,600		\$4,633,701	\$9,625,899	\$60,000	10	\$19,497	\$40,503
MAT-SU	\$42,961,200	\$10,867,024	\$19,026	\$32,075,150	\$60,000	\$15,177	\$27	\$44,796
MEMANA	\$1,732,200	\$72,398	\$4,566	\$1,653,236	\$60,000	\$2,508	\$227	\$57,265
HOME	\$5,167,200	\$606,540	\$82,724	\$4,477,936	\$60,000	\$7,043	\$961	\$51,996
NORTH SLOPE	\$11,879,400	\$4,157,790	\$1,059,034	\$6,662,576	\$60,000	\$21,000	\$5,349	\$33,651
NORTHWEST ARCTIC	\$16,581,000	\$940,181	\$3,020,516	\$12,620,303	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	10	\$604,250	\$60,000	\$5,416	10	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIBILOF	\$1,832,400		\$602,751	\$1,229,649	\$60,000	10	\$19,736	\$40,264
RAILBELT	\$3,157,200		\$116,668	\$3,040,732	\$60,000	10	\$2,213	\$57,787
SAND POINT	\$1,335,600	\$298,564	10	\$1,037,036	\$60,000	\$13,413	10	\$46,587
SITKA	\$8,038,800	\$1,764,700	\$84,012	\$6,190,088	\$60,000	\$13,171	\$627	\$46,202
SKAGWAY	\$1,075,200	\$236,146	10	\$839,054	\$60,000	\$13,178	10	\$46,822
SOUTHEAST ISLAND	\$4,778,400		\$764,757	\$4,013,643	\$60,000	10	\$9,603	\$50,397
SOUTHWEST REGION	\$6,352,800		\$1,742,370	\$4,610,430	\$60,000	10	\$16,379	\$43,621
ST. MARY'S	\$1,360,800	\$17,805	\$62,613	\$1,280,382	\$60,000	\$785	\$2,761	\$56,454
TANANA	\$1,105,200	\$47,021	\$186,793	\$871,386	\$60,000	\$2,553	\$10,141	\$47,307
UNALASKA	\$1,556,400	\$382,258	\$154,473	\$1,019,669	\$60,000	\$16,736	\$5,955	\$39,309
VALDEZ	\$3,929,400	\$1,375,290	\$9,495	\$2,544,615	\$60,000	\$21,000	\$145	\$38,855
WRANGELL	\$2,784,600	\$434,682	\$2,037	\$2,347,881	\$60,000	\$9,366	\$44	\$50,590
YAKUTAT	\$1,200,000	\$72,547	\$56,386	\$1,071,067	\$60,000	\$3,627	\$2,819	\$53,553
YUKON FLATS	\$5,692,200		\$703,866	\$4,988,334	\$60,000	10	\$7,419	\$52,581
YUKON-KOYUKUK	\$6,884,000		\$1,484,668	\$5,403,532	\$60,000	10	\$12,931	\$47,069
YUPIIT	\$3,849,600		\$1,043,126	\$2,806,474	\$60,000	10	\$16,258	\$43,742

TOTALS	\$606,500,000	\$135,935,290	\$38,734,385	\$431,906,325	STATEWIDE AVERAGE PERCENTAGE	\$13,446	\$3,859	\$42,695
						22.4%	6.4%	71.2%

STATE CORR STUDY -----))) \$2,225,340  
 VALDEZ CONTRACT -----))) \$600,000  
 HOLD HARMLESS -----))) \$2,462,489  
 \*\*\*\*\*  
 TOTAL STATE AID -----))) \$4,371,949

A	B	C	D	E	F	G	H	I	J	K
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$60,000	65% OF BASIC NEED	35% OF BASIC NEED	REQUIRED LOCAL EFFORT	35% BASIC NEED MINUS REQ. LOC. EFF	FY86 PL874 LESS SP. ED.	PL874 PERCENTAGE	DEDUCTIBLE PL874	65% BASIC NEED LESS DEDUC. PL874	FY88 PROPOSED STATE AID
ADAK	\$3,988,200	\$2,592,330	\$1,395,870		\$1,395,870	\$1,991,814	100.00%	\$1,792,632	\$799,698	\$2,195,568
ALASKA GATEWAY	\$4,975,200	\$3,233,880	\$1,761,320		\$1,761,320	\$696,167	100.00%	\$626,551	\$2,607,329	\$4,368,649
ALEUTIAN REGION	\$1,645,200	\$1,069,380	\$575,820		\$575,820	\$327,390	100.00%	\$294,651	\$774,729	\$1,350,549
ANCHORAGE	\$184,731,600	\$120,075,540	\$64,656,060	\$64,656,060	\$0	\$407,283	90.04%	\$330,028	\$119,745,512	\$119,745,512
ANNETTE ISLAND	\$2,534,400	\$1,647,360	\$887,040		\$887,040	\$1,563,151	100.00%	\$1,406,836	\$240,524	\$1,127,564
BERING STRAIT	\$15,297,600	\$9,943,440	\$5,354,160		\$5,354,160	\$4,665,899	100.00%	\$4,199,309	\$5,744,131	\$11,098,291
BRISTOL BAY	\$2,104,800	\$1,368,120	\$736,680	\$406,164	\$330,516	\$288,060	100.00%	\$259,254	\$1,108,866	\$1,439,382
CHATHAM	\$2,827,800	\$1,838,070	\$989,730		\$989,730	\$869,969	100.00%	\$782,972	\$1,055,098	\$2,044,828
CHUGACH	\$1,644,600	\$1,068,990	\$575,610		\$575,610	\$204,369	100.00%	\$183,932	\$885,058	\$1,460,668
COPPER RIVER	\$4,889,400	\$3,178,110	\$1,711,290		\$1,711,290	\$642,347	100.00%	\$398,113	\$2,779,997	\$4,491,287
CORDOVA	\$2,637,000	\$1,714,050	\$922,950	\$495,929	\$427,021	\$28,723	60.36%	\$15,603	\$1,698,447	\$2,125,468
CRAIG	\$1,448,400	\$941,460	\$506,940	\$149,219	\$357,721	\$36,636	100.00%	\$32,973	\$908,487	\$1,266,208
DELTA GREELY	\$5,884,200	\$3,824,730	\$2,059,470		\$2,059,470	\$1,158,096	100.00%	\$1,042,286	\$2,782,444	\$4,841,914
DILLINGHAM	\$3,266,400	\$2,123,160	\$1,143,240	\$430,063	\$713,177	\$394,056	100.00%	\$354,651	\$1,768,509	\$2,481,686
FAIRBANKS	\$65,413,800	\$42,518,970	\$22,894,830	\$18,907,656	\$3,987,174	\$49,181	72.58%	\$32,127	\$42,486,843	\$66,474,017
GALENA	\$1,529,400	\$994,110	\$535,290	\$80,428	\$454,862	\$539,956	91.16%	\$443,016	\$561,094	\$1,005,956
HAINES	\$2,388,600	\$1,552,590	\$836,010	\$390,486	\$445,524	\$52,737	97.26%	\$46,164	\$1,506,426	\$1,951,950
HOONAH	\$1,649,400	\$1,072,110	\$577,290	\$116,950	\$460,340	\$212,009	100.00%	\$190,808	\$881,302	\$1,341,642
HYDABURG	\$1,029,000	\$668,850	\$360,150	\$53,671	\$306,479	\$0	100.00%	\$0	\$668,850	\$975,329
JOITAROD	\$4,964,400	\$3,226,860	\$1,737,540		\$1,737,540	\$944,056	100.00%	\$849,651	\$2,377,209	\$4,114,749
KUNEAU	\$20,752,200	\$13,488,930	\$7,263,270	\$6,755,969	\$507,301	\$40,941	73.00%	\$26,897	\$13,462,033	\$13,969,334
KAKE	\$1,374,000	\$893,100	\$480,900	\$48,754	\$432,146	\$408,988	56.89%	\$209,395	\$683,705	\$1,115,851
KASHUNAMIUT	\$1,947,000	\$1,265,550	\$681,450		\$681,451	\$554,341	100.00%	\$498,907	\$766,643	\$1,448,093
KENAI	\$44,725,800	\$29,071,770	\$15,654,030	\$15,621,367	\$32,663	\$247,448	85.37%	\$190,124	\$28,881,646	\$28,914,309
KETCHIKAN	\$11,886,000	\$7,725,900	\$4,160,100	\$3,617,536	\$542,564	\$10,429	66.11%	\$6,205	\$7,719,695	\$8,262,259
KING COVE	\$1,395,000	\$906,750	\$488,250	\$97,565	\$390,684	\$153,339	100.00%	\$138,006	\$768,744	\$1,159,428
KLAMOCK	\$1,314,600	\$854,490	\$460,110	\$23,364	\$436,746	\$294,169	79.39%	\$210,198	\$644,292	\$1,081,038
KODIAK	\$14,785,800	\$9,610,770	\$5,175,030	\$2,209,790	\$2,965,240	\$163,055	100.00%	\$146,749	\$9,464,021	\$12,429,261
USPUK	\$4,767,600	\$3,098,940	\$1,668,640		\$1,668,660	\$1,347,790	100.00%	\$1,213,011	\$1,885,929	\$3,554,589
AKE & PENINSULA	\$5,363,400	\$3,486,210	\$1,877,190		\$1,877,190	\$1,152,052	100.00%	\$1,036,848	\$2,449,362	\$4,326,552
OMER KUSKOKWIM	\$31,965,600	\$20,777,640	\$11,187,960		\$11,187,960	\$6,592,392	100.00%	\$5,933,153	\$14,844,487	\$26,032,447
OMER YUKON	\$14,259,600	\$9,268,740	\$4,990,860		\$4,990,860	\$5,148,557	100.00%	\$4,633,701	\$4,635,039	\$9,625,899
VAT-SU	\$42,961,200	\$27,924,780	\$15,036,420	\$10,867,024	\$4,169,396	\$36,183	58.43%	\$19,026	\$27,905,754	\$32,075,150
WENAMA	\$1,732,200	\$1,125,930	\$606,270	\$72,398	\$533,872	\$7,295	100.00%	\$6,566	\$1,119,364	\$1,653,236
WOME	\$5,167,200	\$3,358,680	\$1,808,520	\$606,540	\$1,201,980	\$91,915	100.00%	\$82,724	\$3,275,956	\$4,477,936
NORTH SLOPE	\$11,879,400	\$7,721,610	\$4,157,790	\$4,157,790	\$0	\$3,951,590	29.78%	\$1,059,034	\$6,662,576	\$6,662,576
NORTHWEST ARCTIC	\$16,581,000	\$10,777,650	\$5,803,350	\$940,181	\$4,863,169	\$3,356,126	100.00%	\$3,020,514	\$7,757,136	\$12,520,305
PELICAN	\$664,200	\$431,730	\$232,470	\$59,950	\$172,520	\$0	100.00%	\$0	\$431,730	\$604,250
PETERSBURG	\$3,238,200	\$2,104,830	\$1,133,370	\$541,422	\$591,948	\$11,386	79.58%	\$8,155	\$2,096,675	\$2,688,623
PRIBILOF	\$1,832,400	\$1,191,060	\$641,340		\$641,340	\$669,724	100.00%	\$602,751	\$588,309	\$1,229,649
RAILBELT	\$3,157,200	\$2,052,180	\$1,105,020		\$1,105,020	\$129,409	100.00%	\$116,468	\$1,935,712	\$3,040,732
SAND POINT	\$1,335,600	\$868,140	\$467,460	\$298,564	\$168,896	\$0	100.00%	\$0	\$868,140	\$1,037,036
SITKA	\$8,038,800	\$5,225,220	\$2,813,580	\$1,764,700	\$1,048,880	\$162,224	57.54%	\$84,012	\$5,141,208	\$6,190,088
SKAGWAY	\$1,075,200	\$698,880	\$376,320	\$236,146	\$140,174	\$0	100.00%	\$0	\$698,880	\$839,054
SOUTHEAST ISLAND	\$4,778,400	\$3,105,960	\$1,672,440		\$1,672,440	\$849,730	100.00%	\$764,757	\$2,341,203	\$4,013,643
SOUTHWEST REGION	\$6,382,800	\$4,148,820	\$2,233,980		\$2,233,980	\$1,935,966	100.00%	\$1,742,370	\$2,406,450	\$4,640,430
ST. MARY'S	\$1,360,800	\$884,520	\$476,280	\$17,805	\$458,475	\$390,733	17.81%	\$62,613	\$821,907	\$1,280,382
TANANA	\$1,105,200	\$718,380	\$386,820	\$47,021	\$339,799	\$231,071	89.82%	\$186,793	\$531,587	\$871,386
UNALASKA	\$1,556,400	\$1,011,660	\$544,740	\$382,258	\$162,482	\$171,636	100.00%	\$154,473	\$857,187	\$1,019,649
VALDEZ	\$3,929,400	\$2,534,110	\$1,375,290	\$1,375,290	\$0	\$34,275	30.78%	\$9,495	\$2,544,615	\$2,544,615
WRANGELL	\$2,784,600	\$1,809,990	\$974,610	\$434,682	\$539,928	\$2,964	76.37%	\$2,037	\$1,807,953	\$2,347,881
YAKUTAT	\$1,200,000	\$780,000	\$420,000	\$72,547	\$347,453	\$62,652	100.00%	\$56,386	\$723,614	\$1,071,047
YUKON FLATS	\$5,692,200	\$3,699,930	\$1,992,270		\$1,992,270	\$782,074	100.00%	\$703,866	\$2,996,064	\$4,988,334
YUKON-KOYUKUK	\$6,888,000	\$4,477,200	\$2,410,800		\$2,410,800	\$1,649,409	100.00%	\$1,484,668	\$2,992,732	\$5,403,532
YUPIIT	\$3,849,600	\$2,502,240	\$1,347,360		\$1,347,360	\$1,159,029	100.00%	\$1,043,126	\$1,459,114	\$2,806,474
TOTALS	\$406,576,000	\$264,274,400	\$121,321,600	\$135,935,290	\$76,366,310	\$46,670,793		\$38,734,385	\$355,540,015	\$431,906,325

SCHOOL DISTRICT	A	AA	BJ	CC	DD	EE	FF	GG	HH	II	JJ	KK
	FY87 ADM FINAL	FY88 PROJECTED ADM	FY87 TOTAL REV. HARMLESS	FY88 BASIC FOR HOLD NEED/FY 87 TOTAL REV.	FY87 90% BASIC COMPARISON	SUM FY87 HOLD HARMLESS	FY87 STATE & STATE/ STATE	FY88 STATE/ STATE	FY87 90% STATE COMPARISON	STATE FY87 HOLD HARMLESS	FY88 HOLD HARMLESS	
ADAK	601.7	600	\$3,787,818	105.6	\$3,399,405	(1,588,795)	\$1,995,186	110.4	\$1,790,594	(1,404,974)		
ALASKA GATEWAY	510.6	523	\$4,254,162	114.2	\$3,921,727	(1,053,473)	\$3,627,611	117.0	\$3,344,137	(1,004,512)		
ALEUTIAN REGION	90.5	90	\$1,535,676	107.7	\$1,374,472	(1,270,728)	\$1,241,025	109.4	\$1,110,751	(1,239,798)		
ANCHORAGE	39752.1	38874	\$181,562,951	104.0	\$159,797,101	(124,934,499)	\$116,576,863	105.0	\$102,601,575	(117,143,937)		
ANNETTE ISLAND	421.1	432	\$2,815,876	87.7	\$2,599,887	165,427	\$1,409,040	78.0	\$1,300,962	173,398	165,487	
BERTING STRAIT	1223.8	1251	\$14,497,905	103.2	\$13,338,120	(11,959,480)	\$10,298,596	105.4	\$9,474,742	(11,623,549)		
BRISTOL BAY	233	231	\$2,212,932	95.9	\$1,974,543	(1,130,257)	\$1,851,146	78.4	\$1,651,730	1212,348		
CHATHAM	351.6	310	\$2,883,168	111.2	\$2,287,838	(1,539,962)	\$2,100,196	110.4	\$1,666,538	(1,378,290)		
CHUGACH	130	132	\$1,424,957	113.7	\$1,302,191	(1,342,409)	\$1,241,025	115.9	\$1,134,106	(1,326,562)		
COPPER RIVER	560.7	561	\$3,926,442	124.5	\$3,535,689	(1,353,711)	\$3,528,329	127.2	\$3,177,195	(1,314,092)		
CORDOVA	432.2	431	\$2,548,477	103.2	\$2,287,261	(1,349,739)	\$2,036,945	104.6	\$1,828,161	(1,297,307)		
CRAIG	231	219	\$1,515,733	100.8	\$1,293,294	(1,155,106)	\$1,454,025	91.9	\$1,240,643	(1,25,565)		
DELTA GREELY	1018.7	1027	\$5,126,212	113.9	\$4,651,181	(1,233,019)	\$4,083,926	117.6	\$3,705,440	(1,136,434)		
DILLINGHAM	461.5	469	\$3,944,771	81.5	\$3,607,991	1,341,591	\$3,395,120	71.9	\$3,100,266	1,23,580	1,341,591	
FATRUANKS	13116.8	13158	\$62,081,027	105.0	\$5,048,422	(19,365,378)	\$43,141,244	107.4	\$38,949,076	(17,524,941)		
GALENA	166.5	172	\$1,935,035	76.5	\$1,799,060	1,269,660	\$1,411,591	69.0	\$1,312,398	1,306,442	1,269,660	
HAINES	351.7	360	\$2,375,613	98.2	\$2,188,509	(1,200,091)	\$1,938,963	98.3	\$1,784,249	(1,165,701)		
HOONAH	234.3	235	\$1,730,262	95.0	\$1,561,888	(1,187,512)	\$1,444,679	92.6	\$1,304,096	(1,137,546)		
HYDABURG	107	108	\$830,740	122.7	\$754,654	(1,274,346)	\$828,540	116.6	\$752,655	(1,222,674)		
IDITAROD	383.8	392	\$5,386,074	90.2	\$4,951,034	(1,13,366)	\$4,536,423	88.8	\$4,170,010	155,261		
JUNEAU	4599.4	4244	\$21,444,712	104.9	\$17,808,893	(12,943,307)	\$14,661,846	103.3	\$12,176,020	(11,793,314)		
KAKE	196	178	\$1,537,036	98.4	\$1,256,292	(1,117,708)	\$1,278,887	96.1	\$1,045,294	(1,170,557)		
KASHUNMIUT	172	189	\$1,835,395	96.5	\$1,815,120	(1,131,880)	\$1,336,488	98.6	\$1,321,725	(1,126,368)		
KENAI	8143.6	8414	\$45,287,112	95.6	\$42,111,742	(12,614,058)	\$29,475,621	94.9	\$27,408,896	(11,505,413)		
KETCHIKAN	2435.4	2450	\$11,126,948	106.2	\$10,074,288	(11,811,712)	\$7,503,207	109.5	\$6,793,369	(11,468,890)		
KING COVE	132.7	133	\$1,315,893	105.8	\$1,186,981	(1,208,019)	\$1,164,887	99.3	\$1,050,769	(1,108,659)		
KLAMOCK	162	168	\$1,343,439	94.4	\$1,253,876	(1,160,724)	\$1,109,877	93.9	\$1,035,885	(1,145,153)		
KODIAK	2221.6	2319	\$13,534,117	104.7	\$12,715,562	(12,070,238)	\$11,194,652	106.4	\$10,516,906	(11,912,355)		
KUSLUK	350.45	371	\$5,184,290	87.0	\$4,933,831	1,166,231	\$3,971,279	84.6	\$3,779,422	1,224,833	1,166,231	
LAKE & PENINSULA	354.4	369	\$5,410,983	75.2	\$5,070,506	(1,292,894)	\$4,374,135	95.0	\$4,098,900	(1,227,652)		
LOWER KUSKOKWIM	2564.39	2682	\$27,181,406	112.4	\$25,585,218	(14,380,382)	\$21,248,253	117.1	\$20,000,481	(16,031,966)		
LOWER YUKON	1314.1	1343	\$12,200,228	114.0	\$11,258,476	(13,001,124)	\$7,606,527	123.8	\$6,996,430	(12,629,469)		
MAT-SU	8680.9	8940	\$38,186,588	109.2	\$35,393,713	(17,567,487)	\$27,300,538	116.1	\$25,303,843	(16,771,307)		
NEENAH	123	208	\$1,164,235	87.7	\$1,777,997	1,445,797	\$1,113,668	87.8	\$1,694,949	141,713	1,113,668	
NOME	781.8	759	\$5,479,829	97.1	\$4,788,016	(1,379,184)	\$5,097,450	90.5	\$4,453,912	(1,24,024)		
NORTH SLOPE	1151.3	1231	\$13,513,743	82.2	\$13,004,322	11,124,922	\$8,296,919	75.1	\$7,984,154	11,321,578	11,124,922	
NORTHWEST ARCTIC	1550	1637	\$16,239,358	110.3	\$13,534,739	(13,046,261)	\$11,008,844	108.5	\$10,664,084	(12,156,221)		
PELICAN	54.4	54	\$562,367	119.0	\$502,409	(1,161,791)	\$538,241	113.1	\$480,855	(1,123,395)		
PETERSBURG	491	597	\$3,076,954	105.3	\$2,768,708	(1,469,492)	\$2,547,377	106.3	\$2,277,381	(1,411,242)		
PRIBILOF	155.6	152	\$1,444,739	129.8	\$1,270,182	(1,562,218)	\$841,988	149.5	\$740,256	(1,489,393)		
RATBELT	365.8	346	\$3,390,164	98.4	\$2,886,591	(1,270,609)	\$3,274,396	98.2	\$2,787,444	(1,253,288)		
SAND POINT	118.3	135	\$957,625	122.2	\$983,323	(1,352,277)	\$851,916	106.7	\$874,960	(1,162,076)		
SITKA	1610	1637	\$7,478,524	105.7	\$6,843,546	(11,195,254)	\$5,629,812	108.1	\$5,151,802	(11,038,286)		
SKAGWAY	137	136	\$698,163	155.1	\$623,760	(1,451,440)	\$627,163	134.8	\$560,327	(1,278,727)		
SOUTHEAST ISLAND	419.4	435	\$4,435,135	103.9	\$4,140,094	(1,638,306)	\$3,670,378	105.4	\$3,426,212	(1,587,431)		
SOUTHWEST REGION	472.1	491	\$5,751,835	106.7	\$5,383,893	(1,998,907)	\$4,009,465	111.3	\$3,752,981	(1,887,449)		
ST. MARY'S	101.2	125	\$1,451,953	75.9	\$1,614,078	1,253,278	\$1,371,535	75.6	\$1,524,680	1,244,298	1,244,298	
TANANA	81	86	\$1,241,893	83.8	\$1,186,698	1,181,498	\$1,008,079	81.4	\$963,275	191,877	1,186,698	
UNALASKA	159	170	\$1,387,667	104.9	\$1,335,302	(1,221,098)	\$1,111,194	85.8	\$1,069,263	149,594		
VALDEZ	695	697	\$4,494,277	87.2	\$4,056,489	1,127,089	\$3,109,492	81.6	\$2,806,597	1,261,982	1,127,089	
WRANGELL	494	497	\$2,543,130	108.8	\$2,302,717	(1,481,883)	\$2,106,411	110.8	\$1,907,283	(1,440,598)		
YAKUTAT	157	147	\$1,246,559	102.8	\$1,050,444	(1,149,556)	\$1,134,896	100.8	\$956,348	(1,114,719)		
YUKON FLATS	372	390	\$5,303,295	102.4	\$5,003,915	(1,588,285)	\$4,599,429	103.4	\$4,339,783	(1,648,551)		
YUKON-KOYUKUK	612.6	556	\$7,269,553	104.4	\$5,938,107	(1,949,843)	\$5,785,085	102.9	\$4,725,525	(1,678,007)		
YUPIIT	294.6	281	\$4,433,987	91.0	\$3,806,366	(1,443,234)	\$3,390,861	86.8	\$2,910,892	1,104,418		
TOTALS	102,212.0	102,142	\$583,594,343		\$527,940,463		\$411,491,767		\$372,787,265		\$2,462,489	

SCHOOL DISTRICT	P FY87 LOCAL LIMITED TO 35% OR 4 MILLS	Q ESTIMATED FY88 LOCAL REV	E REQUIRED LOCAL EFFORT	S ONE HUNDRED PERCENT ASSESSED VALUE	T 1 MILL / UNIT	U 1.5 MILLS / UNIT	V 2 MILL <sup>9</sup> / UNIT
ADAK							
ALASKA GATEWAY							
ALEUTIAN REGION							
ANCHORAGE	\$64,656,060	\$71,812,314	\$64,656,060	\$19,343,356,800	6,283	9,424	12,565
ANNETTE ISLAND					0	0	0
BERING STRAIT					0	0	0
BRISTOL BAY	\$102,532	\$406,164	\$406,164	\$101,541,000	2,895	4,342	5,789
CHATHAM					0	0	0
CHUGACH					0	0	0
COPPER RIVER					0	0	0
CORDOVA	\$495,929	\$821,642	\$495,929	\$123,982,300	2,821	4,231	5,842
CRAIG	\$28,735	\$149,219	\$149,219	\$37,304,700	1,545	2,318	3,091
DELTA GREELY					0	0	0
DILLINGHAM	\$195,000	\$430,063	\$430,063	\$107,115,700	1,975	2,962	3,950
FAIRBANKS	\$18,907,656	\$26,049,942	\$18,907,656	\$4,726,913,900	4,334	6,504	8,671
GALENA	\$80,428	\$88,224	\$80,428	\$20,106,900	789	1,183	1,578
HAINES	\$390,486	\$401,474	\$390,486	\$97,621,600	2,452	3,678	4,904
HOONAH	\$94,775	\$116,950	\$116,950	\$29,237,500	1,064	1,595	2,127
HYDABURG	\$2,200	\$53,671	\$53,671	\$13,417,800	782	1,174	1,565
IDITAROD					0	0	0
JUNEAU	\$6,755,969	\$9,255,132	\$6,755,969	\$1,688,992,300	4,883	7,325	9,767
KAKE	\$48,754	\$85,703	\$48,754	\$12,188,400	532	798	1,064
KASHUNAMIUT					0	0	0
KENAI	\$15,621,367	\$18,298,125	\$15,621,367	\$3,905,341,700	5,239	7,859	10,477
KETCHIKAN	\$3,617,536	\$5,472,063	\$3,617,536	\$904,384,100	4,565	6,848	9,131
KING COVE	\$13,000	\$97,564	\$97,564	\$24,391,400	1,049	1,574	2,098
KLAMOCK	\$23,364	\$29,421	\$23,364	\$5,841,100	267	400	533
KODIAK	\$2,193,596	\$2,209,790	\$2,209,790	\$552,447,400	2,242	3,363	4,484
KUSPUK					0	0	0
LAKE & PENINSULA					0	0	0
LOWER KUSKOKWIM					0	0	0
LOWER YUKON					0	0	0
MAT-SU	\$10,867,024	\$18,600,040	\$10,867,024	\$2,716,755,900	3,794	5,691	7,588
NEMANA	\$48,001	\$72,398	\$72,398	\$18,099,500	627	940	1,254
NOME	\$299,655	\$406,540	\$406,540	\$151,635,000	1,761	2,641	3,521
NORTH SLOPE	\$4,157,790	\$13,962,700	\$4,157,790	\$13,570,786,300	68,543	102,814	137,086
NORTHWEST ARCTIC	\$210,000	\$460,181	\$460,181	\$235,045,250	851	1,276	1,701
PELICAN	\$24,126	\$59,950	\$59,950	\$14,987,400	1,354	2,031	2,708
PETERSBURG	\$541,422	\$480,323	\$541,422	\$135,355,400	2,508	3,762	5,016
PRIBILOF					0	0	0
RAILBELT					0	0	0
SAND POINT	\$105,509	\$298,564	\$298,564	\$74,641,100	3,353	5,030	6,706
SITKA	\$1,764,700	\$3,066,801	\$1,764,700	\$441,175,000	3,293	4,939	6,586
SKAGWAY	\$71,000	\$236,166	\$236,166	\$59,036,600	3,294	4,942	6,589
SOUTHEAST ISLAND					0	0	0
SOUTHWEST REGION					0	0	0
ST. MARY'S	\$17,805	\$100,000	\$17,805	\$4,451,200	196	291	393
TANANA	\$47,021	\$52,350	\$47,021	\$11,755,200	638	957	1,276
UNALASKA	\$122,000	\$382,258	\$382,258	\$95,564,500	3,684	5,526	7,358
VALDEZ	\$1,375,290	\$4,468,037	\$1,375,290	\$1,693,326,700	25,856	38,784	51,713
WRANGELL	\$434,682	\$569,192	\$434,682	\$108,670,500	2,342	3,512	4,683
YAKUTAT	\$55,277	\$72,547	\$72,547	\$18,136,700	907	1,360	1,814
YUKON FLATS					0	0	0
YUKON-KOYUKUK					0	0	0
YUPIIT							

TOTALS \$133,368,689 \$179,945,517 \$135,935,290 \$51,044,006,850

Governor's Public School Foundation Funding Proposal

CSSB 119 (HESS)

April 8, 1987

Column explanations for attached data packet:

Data Sheets

Page 1 Projected FY88 average daily membership (ADM), instructional units, and area cost differential  
Total adjusted units = total units x area cost differential

Page 2 State, Local, and Federal Shares of Basic Need

<u>Column</u>	<u>Description</u>
B	Basic Need = Columns E + I + K
E	Required Local Effort = Lesser of Column D (35% of Basic Need) or production of 4 mill tax levy (.004 times Column S, page 5)
I	Deductible PL 874 = 90% times Column H times Column G
K	State Aid = Basic Need (B) minus Required Local Effort (E) minus Deductible PL 874 (I)
L	Basic Need per unit. This column is equal to \$60,000 for each district since every unit is worth \$60,000. Column L = (Columns M + N + O)
M	Required Local Effort per unit
N	Deductible PL 874 per unit
O	State Aid per unit

Page 3 Calculation of State Aid

<u>Column</u>	<u>Description</u>
B	Total Adjusted Units (Page 1) x \$60,000 Column B = (Columns E + I + K)
C	65% of Column B
D	35% of Column B
E	Production of 4 mill tax levy or 35% of Basic Need (from Column D), whichever is less
F	Column D minus Column E; Column F represents State Aid required in addition to Required Local Effort to make up 35% of Basic Need
G	FY 86 PL 81-874 revenue excluding amount received for special education students
H	Percentage of eligibility of PL 81-874 revenue which legally can be deducted in State Funding Plan (Column E/Column Q)
I	90% times Column H times Column G
J	Column C minus Column I; Column J represents State Aid required in addition to deductible PL 874 to make up 65% of Basic Need
K	Total State Aid Column K = (Columns F + J)

Page 4 Hold Harmless Calculations

<u>Column</u>	<u>Description</u>
AA	FY 87 average daily membership (ADM)
BB	FY 88 projected ADM submitted by districts
CC	FY 87 Total Revenue for Hold Harmless is equal to sum of 1) FY 87 state foundation aid including 80% distribution of Secondary Formula Account to city/borough school districts (Column GG), 2) deductible PL 874 revenue (Column I), and 3) FY 87 local contribution limited to amount of 35% of Basic Need or 4 mill levy, whichever is lessor (Column P, p.5).
DD	Percentage figure equal to FY 88 Basic Need (Column B) divided by Column CC adjusted for ADM (Column BB/Column AA)

Page 4 Hold Harmless Calculations (Continued)

- EE 90% of Column CC adjusted for ADM. FY 88 Basic Need is compared to this figure
- FF Column EE minus Column B. Positive numbers indicate amounts where there is possible eligibility for Hold Harmless assistance
- GG FY 87 State foundation aid including 80% distribution of Secondary Formula Account for cities/boroughs
- HH Percentage figure equal to FY 88 State Aid (Column K) divided by Column GG adjusted for ADM (Column BB/Column AA)
- II 90% of Column GG adjusted for ADM. FY 88 State Aid is compared to this figure
- JJ Column II minus Column K. Positive numbers indicate amounts where there is possible eligibility for Hold Harmless assistance
- KK Hold Harmless amounts equal to lessor of amounts in Column FF or Column JJ. Only positive amounts are listed

Page 5 Disparity Information

<u>Column</u>	<u>Description</u>
P	FY 87 local contribution (including "in-kind," earnings on investments, and state tuition payments) capped at 35% of Basic Need or 4 mill levy, whichever is lessor
Q	Estimated FY 88 local revenue (including "in-kind," earnings on investments, and state tuition payments) with a minimum value of 35% of Basic Need or 4 mill levy, whichever is lessor, and maximum value of 2 mills or \$12,600 per unit, whichever is greater, over the Required Local Effort
E	Required Local Effort (See description on p.2)
S	100% full and true value of assessed property prepared by DCRA
T	Production of 1 mill per unit
U	Production of 1.5 mills per unit
V	Production of 2.0 mills per unit

## Local Property Wealth and Fiscal Equalization

Columns, T, U, and V provide relevant data for calculating disparity percentages under PL 81-874 requirements. With the proposed foundation funding plan equalized at \$60,000 per unit, a maximum of \$15,000 disparity (25%; 15,000/60,000) is permitted under Federal PL 874 requirements between the districts at the 5th and 95th percentiles. Anchorage is at one extreme with \$12,565 per unit with a 2 mill maximum leeway. An amendment will be proposed to revise the maximum contribution to the equivalent of a 2 mill tax levy or 21% of the unit value (12,600), whichever is greater, in addition to the required local effort.

	<u>Equalized Per Unit</u>	<u>1.5 Mills Per Unit</u>	<u>2.0 Mills Per Unit</u>
North Slope	60,000	162,814	197,086
Valdez	60,000	98,784	111,713
Anchorage	60,000	69,424	72,565
...	...	...	...
...	...	...	...
...	...	...	...
REAA	60,000	60,000	60,000

188-EFSS

SCHOOL DISTRICT	FY88 PROJECTED ADM	K - 12	81/81	SPECIAL EDUCATION	VOC ED	TOTAL UNITS	AREA COST DIFF.	ADJUSTED UNITS
ADAK	600	45.51	1.00	4.83	1.00	52.34	1.27	56.47
ALASKA GATEWAY	523	62.14	1.00	5.54	1.00	69.68	1.16	80.83
ALEUTIAN REGION	90	18.93	0.00	1.00	1.00	20.93	1.27	26.58
ANCHORAGE	38874	2,609.46	40.24	396.22	32.94	3,078.86	1.00	3,078.86
ANNETTE ISLAND	432	34.80	1.00	4.21	1.00	41.01	1.00	41.01
BERING STRAIT	1251	156.91	11.69	12.74	2.19	183.43	1.34	245.79
BRISTOL BAY	231	23.40	1.00	2.22	1.00	27.62	1.27	35.08
CHATHAM	310	41.29	0.00	3.47	1.00	45.76	1.00	45.76
CHUGACH	132	22.04	0.00	1.00	1.00	24.04	1.11	26.69
COPPER RIVER	561	63.77	1.00	5.71	1.00	71.48	1.11	79.35
CORDOVA	431	34.73	0.00	3.86	1.00	39.59	1.11	43.95
CRAIG	219	20.60	0.00	1.84	1.00	23.44	1.00	23.44
DELTA GREELY	1027	74.10	0.00	8.91	1.53	84.54	1.16	98.07
DILLINGHAM	469	37.27	1.00	3.60	1.00	42.87	1.27	54.44
FAIRBANKS	13158	905.98	5.90	123.81	12.61	1,048.30	1.04	1,090.23
GALENA	172	17.47	0.00	1.14	1.00	19.61	1.30	25.49
HAINES	360	32.96	1.00	2.96	1.00	37.92	1.05	39.81
HOOMAH	235	21.67	0.00	2.79	1.00	25.46	1.05	26.73
HYDABURG	108	13.00	1.00	1.65	1.00	16.65	1.00	16.65
IDITAROD	392	56.24	1.00	3.97	1.00	62.21	1.30	80.88
JUNEAU	4244	287.24	1.26	52.23	5.14	345.87	1.00	345.87
KAKE	178	17.87	0.00	3.37	1.00	22.24	1.00	22.24
KASHUNAMIUT	189	18.60	2.27	2.53	1.00	24.40	1.30	31.72
KENAI	8414	645.39	10.03	77.16	12.85	745.43	1.00	745.43
KETCHIKAN	2450	170.58	1.00	23.42	3.10	198.10	1.00	198.10
KING COVE	133	14.87	0.00	2.44	1.00	18.31	1.27	23.25
KLAWOCK	168	17.20	0.00	3.07	1.00	21.27	1.00	21.27
KODIAK	2319	192.25	1.93	29.55	2.35	226.08	1.09	246.43
KUSPUK	371	53.53	1.50	3.67	1.04	59.74	1.30	77.67
LAKE & PENINSULA	369	62.62	1.00	3.52	1.10	68.24	1.27	86.66
LOWER KUSKOKWIM	2682	288.96	54.95	28.21	3.06	375.18	1.38	517.75
LOWER YUKON	1343	148.81	6.80	17.98	2.46	176.05	1.30	228.86
MAT-SU	8940	639.69	1.10	65.40	9.83	716.02	1.00	716.02
MEMANA	208	19.87	1.00	2.19	1.00	24.06	1.20	28.87
NOPE	759	56.47	1.00	5.80	1.00	64.27	1.34	86.12
NORTH SLOPE	1231	120.05	5.30	9.20	2.00	136.55	1.42	193.90
NORTHWEST ARCTIC	1637	166.49	7.14	15.23	1.73	190.59	1.42	270.63
PELICAN	54	8.25	0.00	1.00	1.00	10.25	1.05	10.76
PETERSBURG	597	45.80	1.00	6.17	1.00	53.97	1.00	53.97
PRIBILOF	152	19.44	1.00	2.05	1.00	23.49	1.27	29.83
RAILBELT	346	39.66	0.00	2.12	1.00	42.78	1.20	51.33
SAND POINT	135	15.00	0.00	1.53	1.00	17.53	1.27	22.26
SITKA	1637	113.77	1.00	17.59	1.62	133.98	1.00	133.98
SKAGWAY	136	15.07	0.00	1.00	1.00	17.07	1.05	17.92
SOUTHEAST ISLAND	435	72.42	0.00	3.16	1.00	76.58	1.00	76.58
SOUTHWEST REGION	491	67.47	9.08	3.66	1.00	81.21	1.27	103.13
ST. MARY'S	125	14.33	1.00	1.11	1.00	17.44	1.30	22.68
TANANA	86	11.17	1.00	1.00	1.00	14.17	1.30	18.42
UNALASKA	170	17.33	1.00	1.09	1.00	20.42	1.27	25.94
VALDEZ	697	52.62	0.00	5.32	1.06	59.00	1.11	65.49
WRANGELL	497	38.89	0.00	6.52	1.00	46.41	1.00	46.41
YAKUTAT	147	15.80	0.00	1.72	1.00	18.52	1.05	19.45
YUKON FLATS	390	58.76	1.00	4.22	1.00	64.98	1.42	92.27
YUKON-KOYUKUK	556	77.95	1.00	5.57	1.15	85.67	1.30	111.37
YUPIIT	281	35.32	6.61	2.58	1.00	45.51	1.30	59.16
<b>TOTALS</b>	<b>102,142</b>	<b>7,931.69</b>	<b>186.80</b>	<b>1,003.85</b>	<b>134.76</b>	<b>9,257.10</b>		<b>10,027.85</b>

A	B	E	I	K	L	M	N	O
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$60,000	REQUIRED LOCAL EFFORT	DEDUCTIBLE PL874	FY88 PROPOSED STATE AID	BASIC NEED REQ. LOCAL PER UNIT	LOCAL EFFORT PER UNIT	PL874 DEDUCTIBLE PER UNIT	FY 88 STATE AID PER UNIT
ADAK	\$3,988,200		\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$4,849,800		\$626,551	\$4,223,249	\$60,000	\$0	\$7,751	\$52,249
ALEUTIAN REGION	\$1,594,800		\$294,651	\$1,300,149	\$60,000	\$0	\$11,085	\$48,915
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,460,600		\$1,406,836	\$1,058,764	\$60,000	\$0	\$34,305	\$25,695
BERING STRAIT	\$14,747,400		\$4,199,309	\$10,548,091	\$60,000	\$0	\$17,085	\$42,915
BRISTOL BAY	\$2,104,800	\$406,164	\$259,254	\$1,439,382	\$60,000	\$11,578	\$7,390	\$41,031
CHATHAM	\$2,745,600		\$782,972	\$1,962,628	\$60,000	\$0	\$17,111	\$42,890
CHUGACH	\$1,601,400		\$183,932	\$1,417,468	\$60,000	\$0	\$6,891	\$53,109
COPPER RIVER	\$4,761,000		\$398,113	\$4,362,887	\$60,000	\$0	\$5,017	\$54,983
CORDOVA	\$2,637,000	\$495,929	\$18,801	\$2,122,270	\$60,000	\$11,284	\$428	\$48,288
CRAIG	\$1,406,400	\$149,219	\$32,973	\$1,224,208	\$60,000	\$6,366	\$1,407	\$52,227
DELTA GREELY	\$5,884,200		\$1,042,286	\$4,841,914	\$60,000	\$0	\$10,628	\$49,372
DILLINGHAM	\$3,266,400	\$430,063	\$354,651	\$2,481,686	\$60,000	\$7,900	\$6,515	\$45,586
FATBANKS	\$65,413,800	\$18,907,656	\$32,191	\$46,473,953	\$60,000	\$17,343	\$30	\$42,628
GALENA	\$1,529,400	\$80,428	\$443,016	\$1,005,956	\$60,000	\$3,155	\$17,380	\$39,465
HAINES	\$2,388,600	\$390,486	\$46,164	\$1,951,950	\$60,000	\$9,809	\$1,160	\$49,032
HOONAH	\$1,603,800	\$116,950	\$190,808	\$1,296,042	\$60,000	\$4,375	\$7,138	\$48,486
HYDABURG	\$999,000	\$53,671	\$0	\$945,329	\$60,000	\$3,223	\$0	\$56,777
IDITAROD	\$4,852,800		\$849,651	\$4,003,149	\$60,000	\$0	\$10,505	\$49,495
JUNEAU	\$20,752,200	\$6,755,969	\$26,897	\$13,969,334	\$60,000	\$19,533	\$78	\$40,389
KAKE	\$1,334,400	\$48,754	\$267,704	\$1,017,942	\$60,000	\$2,192	\$12,037	\$45,771
KASHUNAMIUT	\$1,903,200		\$498,907	\$1,404,293	\$60,000	\$0	\$15,728	\$44,272
KENAI	\$44,725,800	\$15,621,367	\$190,124	\$28,914,309	\$60,000	\$20,956	\$255	\$38,789
KETCHIKAN	\$11,886,000	\$3,617,536	\$6,826	\$8,261,638	\$60,000	\$18,261	\$34	\$41,704
KING COVE	\$1,395,000	\$97,566	\$138,006	\$1,159,428	\$60,000	\$4,196	\$5,936	\$49,868
KLAMOCK	\$1,276,200	\$23,364	\$210,198	\$1,042,638	\$60,000	\$1,098	\$9,882	\$49,019
KOOTAIK	\$14,785,800	\$2,209,790	\$146,749	\$12,429,261	\$60,000	\$8,967	\$595	\$50,437
KUSPUK	\$4,660,200		\$1,213,011	\$3,447,189	\$60,000	\$0	\$15,617	\$44,383
LAKE & PENINSULA	\$5,199,600		\$1,036,848	\$4,162,752	\$60,000	\$0	\$11,965	\$48,035
LOWER KUSKOKWIM	\$31,065,000		\$5,933,153	\$25,131,847	\$60,000	\$0	\$11,459	\$48,541
LOWER YUKON	\$13,731,600		\$4,633,701	\$9,097,899	\$60,000	\$0	\$20,267	\$39,753
MAT-SU	\$42,961,200	\$10,867,026	\$23,684	\$32,070,492	\$60,000	\$15,177	\$33	\$44,790
NENANA	\$1,732,200	\$72,398	\$6,566	\$1,653,236	\$60,000	\$2,508	\$227	\$57,265
NOME	\$5,167,200	\$606,540	\$82,724	\$4,477,936	\$60,000	\$7,043	\$961	\$51,996
NORTH SLOPE	\$11,634,000	\$4,071,900	\$1,037,162	\$6,524,938	\$60,000	\$21,000	\$5,349	\$33,651
NORTHWEST ARCTIC	\$16,237,800	\$940,181	\$3,020,514	\$12,277,105	\$60,000	\$3,474	\$11,161	\$45,365
PELICAN	\$645,600	\$59,950	\$0	\$585,650	\$60,000	\$5,572	\$0	\$54,428
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,017
PRIBILOF	\$1,789,000		\$602,751	\$1,187,049	\$60,000	\$0	\$20,206	\$39,794
RAILBELT	\$3,079,800		\$116,468	\$2,963,332	\$60,000	\$0	\$2,269	\$57,731
SAND POINT	\$1,335,800	\$298,564	\$0	\$1,037,036	\$60,000	\$13,413	\$0	\$46,587
SITKA	\$8,038,800	\$1,764,700	\$106,182	\$6,167,918	\$60,000	\$13,171	\$793	\$46,036
SKAGWAY	\$1,075,200	\$236,146	\$0	\$839,054	\$60,000	\$13,178	\$0	\$46,822
SOUTHEAST ISLAND	\$4,594,800		\$764,757	\$3,830,043	\$60,000	\$0	\$9,986	\$50,014
SOUTHWEST REGION	\$6,187,800		\$1,742,370	\$4,445,430	\$60,000	\$0	\$16,895	\$43,105
ST. MARY'S	\$1,360,800	\$17,805	\$255,752	\$1,087,243	\$60,000	\$785	\$11,277	\$47,938
TANANA	\$1,105,200	\$47,021	\$186,793	\$871,386	\$60,000	\$2,553	\$10,141	\$47,307
UNALASKA	\$1,556,400	\$382,258	\$154,473	\$1,019,669	\$60,000	\$14,736	\$5,935	\$39,309
VALDEZ	\$3,929,400	\$1,375,290	\$9,495	\$2,544,615	\$60,000	\$21,000	\$145	\$38,855
WRANGELL	\$2,784,600	\$434,682	\$2,037	\$2,347,881	\$60,000	\$9,366	\$44	\$50,590
YAKUTAT	\$1,167,000	\$72,547	\$56,386	\$1,058,067	\$60,000	\$3,730	\$2,899	\$53,371
YUKON FLATS	\$5,536,200		\$703,866	\$4,832,334	\$60,000	\$0	\$7,628	\$52,372
YUKON-COYUKUK	\$6,682,200		\$1,484,468	\$5,197,732	\$60,000	\$0	\$13,329	\$46,671
YUPIIT	\$3,549,600		\$1,043,126	\$2,506,474	\$60,000	\$0	\$17,632	\$42,368

TOTALS	\$601,671,000	\$135,849,400	\$38,994,672	\$426,826,928	STATEWIDE AVERAGE PERCENTAGE	\$13,547	\$3,889	\$42,564
						22.64	6.54	70.94

STATE CORR. STUDY -----))) \$2,225,340  
 VALDEZ CONTRACT -----))) \$600,000  
 HOLD H. J. LESS -----))) \$3,333,528  
 =====  
 TOTAL STATE AID -----))) \$432,985,796

A	B	C	D	E	F	G	H	I	J	K
SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$60,000	65% OF BASIC NEED	35% OF BASIC NEED	REQUIRED LOCAL EFFORT	35% BASIC NEED MINUS REQ. LOC. EFF	FY86 PL874 LESS SP. ED. PERCENTAGE	PL874 PERCENTAGE	DEDUCTIBLE PL874	65% BASIC NEED LESS DEDUC. PL874	FY88 PROPOSED STATE AID
ADAK	\$3,988,200	\$2,592,330	\$1,395,870		\$1,395,870	\$1,991,814	100.00%	\$1,792,632	\$799,698	\$2,195,568
ALASKA GATEWAY	\$4,849,800	\$3,152,370	\$1,697,430		\$1,697,430	\$696,167	100.00%	\$626,551	\$2,525,819	\$4,223,249
ALEUTIAN REGION	\$1,594,800	\$1,036,620	\$558,180		\$558,180	\$327,390	100.00%	\$294,651	\$741,969	\$1,300,149
ANCHORAGE	\$184,731,600	\$120,075,540	\$64,656,060	\$64,656,060	\$0	\$407,283	90.04%	\$330,028	\$119,745,512	\$119,745,512
ANNETTE ISLAND	\$2,460,600	\$1,599,390	\$861,210		\$861,210	\$1,563,151	100.00%	\$1,406,836	\$192,554	\$1,053,764
SERING STRAIT	\$16,747,400	\$9,585,810	\$5,161,590		\$5,161,590	\$4,665,899	100.00%	\$4,199,309	\$5,386,501	\$10,548,091
BRISTOL BAY	\$2,104,800	\$1,368,120	\$736,680	\$406,164	\$330,516	\$288,060	100.00%	\$259,254	\$1,108,866	\$1,439,382
CHATHAM	\$2,745,600	\$1,784,640	\$960,960		\$960,960	\$869,969	100.00%	\$782,972	\$1,001,668	\$1,962,628
CHUGACH	\$1,601,400	\$1,040,910	\$560,490		\$560,490	\$204,369	100.00%	\$183,932	\$856,978	\$1,417,468
COPPER RIVER	\$4,761,000	\$3,094,650	\$1,666,350		\$1,666,350	\$442,347	100.00%	\$398,113	\$2,696,537	\$4,362,387
CORDOVA	\$2,637,600	\$1,714,050	\$922,950	\$495,929	\$427,021	\$28,723	72.73%	\$18,801	\$1,695,249	\$2,122,270
CRAIG	\$1,406,400	\$916,160	\$492,240	\$149,219	\$343,021	\$36,636	100.00%	\$32,973	\$881,187	\$1,224,208
DELTA GREELY	\$5,884,200	\$3,824,730	\$2,059,470		\$2,059,470	\$1,158,096	100.00%	\$1,042,286	\$2,782,444	\$4,841,914
DILLINGHAM	\$3,266,400	\$2,123,160	\$1,143,240	\$430,063	\$713,177	\$394,056	100.00%	\$354,651	\$1,768,509	\$2,481,686
FAIRBANKS	\$65,413,800	\$42,518,970	\$22,894,600	\$18,907,656	\$3,987,174	\$49,181	72.73%	\$32,191	\$42,486,779	\$46,473,953
GALENA	\$1,529,400	\$994,110	\$535,290	\$80,428	\$454,862	\$539,956	91.16%	\$443,016	\$551,094	\$1,005,956
HAINES	\$2,388,600	\$1,552,590	\$836,010	\$390,486	\$445,524	\$52,737	97.26%	\$46,164	\$1,506,426	\$1,951,950
HOONAH	\$1,603,800	\$1,042,470	\$561,330	\$116,950	\$444,380	\$212,009	100.00%	\$190,808	\$851,662	\$1,296,042
HYDABURG	\$999,000	\$649,350	\$349,650	\$53,671	\$295,979	\$0	100.00%	\$0	\$649,350	\$945,329
IDITAROD	\$4,852,800	\$3,154,320	\$1,698,490		\$1,698,490	\$944,056	100.00%	\$849,651	\$2,304,669	\$4,003,149
JUNEAU	\$20,752,200	\$13,488,930	\$7,263,270	\$6,755,969	\$507,301	\$40,941	73.00%	\$26,897	\$13,462,033	\$13,969,334
KAKE	\$1,334,400	\$867,360	\$467,040	\$48,754	\$418,286	\$408,948	72.73%	\$267,704	\$599,656	\$1,017,942
KASHUNAMIUT	\$1,903,200	\$1,237,080	\$666,120		\$666,120	\$554,341	100.00%	\$498,907	\$738,173	\$1,404,293
KENAI	\$44,725,800	\$29,071,770	\$15,654,030	\$15,621,367	\$32,663	\$247,448	85.37%	\$190,124	\$28,881,646	\$28,914,309
KETCHIKAN	\$11,886,000	\$7,725,900	\$4,160,100	\$3,617,536	\$542,564	\$10,429	72.73%	\$6,826	\$7,719,074	\$8,261,638
KING COVE	\$1,395,000	\$906,750	\$488,250	\$97,566	\$390,684	\$153,339	100.00%	\$138,006	\$768,744	\$1,159,428
KLAMOCK	\$1,276,200	\$829,530	\$446,670	\$23,364	\$423,306	\$294,169	79.39%	\$210,198	\$619,332	\$1,042,638
KODIAK	\$14,785,800	\$9,610,770	\$5,175,030	\$2,209,790	\$2,965,240	\$163,055	100.00%	\$146,749	\$9,464,021	\$12,429,261
USPUK	\$4,660,200	\$3,029,130	\$1,631,070		\$1,631,070	\$1,347,790	100.00%	\$1,213,011	\$1,816,119	\$3,447,189
AKE & PENINSULA	\$5,199,600	\$3,379,740	\$1,819,860		\$1,819,860	\$1,152,053	100.00%	\$1,036,848	\$2,342,892	\$4,162,752
OWNER KUSKOKWIM	\$31,065,000	\$20,192,250	\$10,872,750		\$10,872,750	\$6,592,392	100.00%	\$5,933,153	\$14,259,097	\$25,131,847
OWNER YUKON	\$13,731,600	\$8,925,540	\$4,806,060		\$4,806,060	\$5,148,557	100.00%	\$4,633,701	\$4,291,839	\$19,097,899
'AT-SU	\$42,961,200	\$27,924,780	\$15,036,420	\$10,647,024	\$4,169,396	\$36,183	72.73%	\$23,684	\$27,901,096	\$32,070,492
ENANA	\$1,732,200	\$1,125,930	\$606,270	\$72,398	\$533,872	\$7,295	100.00%	\$6,566	\$1,119,364	\$1,653,236
VOYE	\$5,167,200	\$3,358,680	\$1,808,520	\$606,540	\$1,201,980	\$91,915	100.00%	\$82,724	\$3,275,956	\$4,477,936
NORTH SLOPE	\$11,634,000	\$7,562,100	\$4,071,900	\$4,071,900	\$0	\$3,951,590	29.16%	\$1,037,162	\$6,524,938	\$6,524,938
NORTHWEST ARCTIC	\$16,237,800	\$10,554,570	\$5,683,230	\$940,181	\$4,743,049	\$3,356,126	100.00%	\$3,020,514	\$7,534,056	\$12,277,105
PELICAN	\$645,600	\$419,640	\$225,960	\$59,950	\$166,010	\$0	100.00%	\$0	\$419,640	\$585,650
PETERSBURG	\$3,238,200	\$2,104,830	\$1,133,370	\$541,422	\$591,948	\$11,386	79.58%	\$8,155	\$2,096,675	\$2,688,623
PRIBILOF	\$1,789,800	\$1,163,370	\$626,430		\$626,430	\$669,724	100.00%	\$602,751	\$560,619	\$1,187,049
RAILBELT	\$3,079,800	\$2,001,870	\$1,077,930		\$1,077,930	\$129,409	100.00%	\$116,468	\$1,885,402	\$2,963,332
SAND POINT	\$1,335,600	\$868,140	\$467,460	\$298,564	\$168,896	\$0	100.00%	\$0	\$868,140	\$1,037,036
SITKA	\$8,038,800	\$5,225,220	\$2,813,580	\$1,764,700	\$1,048,880	\$162,224	72.73%	\$106,182	\$5,119,038	\$6,167,918
SKAGWAY	\$1,075,200	\$698,880	\$376,320	\$236,166	\$140,174	\$0	100.00%	\$0	\$698,880	\$839,054
SOUTHEAST ISLAND	\$4,594,800	\$2,986,620	\$1,608,180		\$1,608,180	\$849,730	100.00%	\$764,757	\$2,221,863	\$3,830,043
SOUTHWEST REGION	\$6,187,800	\$4,022,070	\$2,165,730		\$2,165,730	\$1,935,966	100.00%	\$1,742,370	\$2,279,700	\$4,445,430
ST. MARY'S	\$1,360,800	\$884,520	\$476,280	\$17,805	\$458,475	\$390,733	72.73%	\$255,752	\$628,768	\$1,087,243
TANANA	\$1,105,200	\$718,380	\$386,820	\$47,021	\$339,799	\$231,071	89.82%	\$186,793	\$531,587	\$871,386
UNALASKA	\$1,556,400	\$1,011,660	\$544,740	\$382,258	\$162,482	\$171,636	100.00%	\$154,473	\$857,187	\$1,019,669
VALDEZ	\$3,929,400	\$2,554,110	\$1,375,290	\$1,375,290	\$0	\$34,275	30.78%	\$9,495	\$2,544,615	\$2,544,615
WRANGELL	\$2,784,600	\$1,809,990	\$974,610	\$434,682	\$539,928	\$2,964	76.37%	\$2,037	\$1,807,953	\$2,347,881
YAKUTAT	\$1,167,000	\$758,550	\$408,450	\$72,547	\$335,903	\$62,652	100.00%	\$56,386	\$702,164	\$1,038,067
YUKON FLATS	\$5,536,200	\$3,598,530	\$1,937,670		\$1,937,670	\$782,074	100.00%	\$703,866	\$2,894,664	\$4,832,334
YUKON-KOYUKUK	\$6,682,200	\$4,343,430	\$2,338,770		\$2,338,770	\$1,649,409	100.00%	\$1,484,468	\$2,858,962	\$5,197,732
YUPIIT	\$3,549,600	\$2,307,240	\$1,242,360		\$1,242,360	\$1,159,029	100.00%	\$1,043,126	\$1,264,114	\$2,506,474
TOTALS	\$601,671,000	\$391,086,150	\$210,584,850	\$135,849,400	\$74,735,450	\$46,670,793		\$38,994,672	\$352,091,478	\$426,826,926

A	AA	BB	CC	DD	EE	FF	GG	HH	II	JJ	KK
SCHOOL DISTRICT	FY87 ADM FINAL	FY88 . PROJECTED ADM	FY87 TOTAL REV. FOR HARMLESS	FY88 BASIC NEED/FY 87 TOTAL REV.	FY87 90% BASIC COMPARISON	SUM FY87 HOLD HARMLESS	FY87 STATE % INCLUDE3 SFACCOUNT	FY88 STATE/ FY87 STATE	FY87 90% STATE COMPARISON	STATE FY87 HOLD HARMLESS	FY88 HOLD HARMLESS
ADAK	601.7	600	\$3,787,818	105.6	\$3,399,405	(1588,795)	\$1,995,186	110.4	\$1,790,594	(1404,974)	
ALASKA GATEWAY	510.6	523	14,254,162	111.3	\$3,921,727	(1928,073)	\$3,627,611	113.7	\$3,344,137	(1879,112)	
ALEUTIAN REGION	90.5	90	\$1,535,676	104.4	\$1,374,472	(1220,328)	\$1,261,025	105.3	\$1,110,751	(1189,398)	
ANCHORAGE	39752.1	38874	\$181,562,951	104.0	\$159,797,101	(124,934,499)	\$116,576,863	105.0	\$102,601,575	(117,143,937)	
ANNETTE ISLAND	421.1	432	\$2,815,876	85.2	\$2,599,887	\$139,287	\$1,409,040	72.9	\$1,300,962	\$247,198	\$139,297
BERING STRAIT	1223.8	1251	\$14,497,905	99.5	\$13,338,120	(11,409,280)	\$10,298,596	100.2	\$9,474,742	(11,073,349)	
BRISTOL BAY	233	231	\$2,212,932	95.9	\$1,974,543	(1130,257)	\$1,851,146	78.4	\$1,651,730	\$212,348	
CHATHAM	351.6	310	\$2,883,168	108.0	\$2,287,838	(1457,762)	\$2,100,196	106.0	\$1,666,538	(1296,090)	
CHUGACH	130	132	\$1,424,957	110.7	\$1,302,191	(1299,209)	\$1,241,025	112.5	\$1,134,106	(1283,362)	
COPPER RIVER	560.7	561	\$3,926,442	121.2	\$3,535,589	(11,225,311)	\$3,528,329	123.6	\$3,177,195	(11,185,692)	
CORDOVA	432.2	431	\$2,551,675	103.6	\$2,290,131	(1346,869)	\$2,036,945	104.5	\$1,828,161	(1294,109)	
CRAIG	231	219	\$1,515,733	97.9	\$1,293,294	(1113,106)	\$1,454,025	88.8	\$1,240,643	\$16,435	
DELTA GREELY	1018.7	1027	\$5,126,212	113.9	\$4,651,181	(11,233,019)	\$4,083,926	117.6	\$3,705,480	(11,136,434)	
DILLINGHAM	461.5	469	\$3,944,771	81.5	\$3,607,991	\$341,591	\$3,395,120	71.9	\$3,105,266	\$623,580	\$341,591
FAIRBANKS	13116.8	13158	\$62,081,091	105.0	\$56,048,479	(19,365,321)	\$43,141,244	107.4	\$38,949,076	(17,524,877)	
GALENA	166.5	172	\$1,935,035	76.5	\$1,799,060	\$269,660	\$1,411,591	69.0	\$1,312,398	\$306,442	\$269,660
HAINEES	351.7	360	\$2,375,613	98.2	\$2,188,509	(1200,091)	\$1,938,963	98.3	\$1,786,249	(1165,701)	
HOONAH	234.3	235	\$1,730,262	92.4	\$1,561,888	(141,912)	\$1,444,679	89.4	\$1,304,096	\$8,054	
HYDABURG	107	108	\$830,740	119.1	\$754,654	(1244,346)	\$828,540	113.0	\$752,655	(1192,674)	
IDITAROD	383.8	392	\$5,386,074	88.2	\$4,951,034	\$90,234	\$4,536,423	86.4	\$4,170,010	\$166,361	\$98,234
JUNEAU	4599.4	4244	\$21,444,712	104.9	\$17,808,893	(12,943,307)	\$14,661,846	103.3	\$12,176,020	(11,791,314)	
KAKE	196	178	\$1,595,345	92.1	\$1,303,950	(130,450)	\$1,278,887	87.6	\$1,045,294	\$27,352	
KASHUNAHUT	172	189	\$1,835,395	94.4	\$1,815,120	(188,080)	\$1,336,488	95.6	\$1,321,725	(182,568)	
KENAI	9143.6	8414	\$45,287,112	95.6	\$42,111,742	(12,614,058)	\$29,475,621	94.9	\$27,408,896	(11,505,413)	
KETCHIKAN	2435.4	2450	\$11,127,569	106.2	\$10,074,850	(11,811,150)	\$7,103,207	109.5	\$6,793,369	(11,468,269)	
KING COVE	132.7	133	\$1,315,893	105.8	\$1,186,981	(1208,019)	\$1,164,887	99.3	\$1,050,769	(1108,659)	
KLAWOCK	162	168	\$1,343,439	91.6	\$1,253,876	(122,324)	\$1,109,877	90.6	\$1,035,885	(16,753)	
KODIAK	2221.6	2319	\$13,534,997	104.7	\$12,715,562	(12,070,238)	\$11,194,652	106.4	\$10,516,906	(11,912,355)	
KUSPIK	350.85	371	\$5,184,290	85.0	\$4,933,831	\$273,631	\$3,971,279	82.1	\$3,779,422	\$332,233	\$273,631
LAKE & PENINSULA	354.4	369	\$5,410,983	92.3	\$5,070,506	(1129,094)	\$4,374,135	91.4	\$4,098,900	(163,852)	
LOMER KUSKOKWIM	2564.39	2682	\$27,181,406	109.3	\$25,585,218	(15,479,782)	\$21,248,253	113.1	\$20,000,481	(15,131,366)	
LOMER YUKON	1314.1	1343	\$12,240,226	109.8	\$11,258,476	(12,473,124)	\$7,606,527	117.0	\$6,996,430	(12,101,469)	
MAT-SU	8680.9	8940	\$38,191,246	109.2	\$35,398,031	(17,563,169)	\$27,300,538	114.1	\$25,303,843	(16,766,649)	
MENAMA	123	208	\$1,168,235	87.7	\$1,777,997	\$45,797	\$1,113,668	87.8	\$1,494,949	\$41,713	\$41,713
NOME	731.8	759	\$5,479,829	97.1	\$4,788,016	(1379,184)	\$5,097,450	90.5	\$4,453,912	(124,024)	
NORTH SLOPE	1151.3	1231	\$13,405,981	81.2	\$12,900,622	\$1,266,622	\$8,296,919	73.6	\$7,984,154	\$1,459,216	\$1,266,622
NORTHWEST ARCTIC	1550	1637	\$14,239,358	108.0	\$13,534,739	(12,703,061)	\$11,008,844	105.6	\$10,464,084	(11,813,021)	
PELICAN	54.4	54	\$562,367	115.7	\$502,409	(143,191)	\$538,241	109.6	\$480,855	(1104,795)	
PETERSBURG	601	597	\$3,096,954	105.3	\$2,768,708	(1469,492)	\$2,547,377	106.3	\$2,277,381	(1411,242)	
PRIBILOF	155.6	152	\$1,444,739	126.8	\$1,270,182	(1519,618)	\$841,988	144.3	\$740,256	(1446,793)	
RAILBELT	365.8	346	\$3,390,864	96.0	\$2,886,591	(1193,209)	\$3,274,396	95.7	\$2,787,444	(1175,888)	
SAND POINT	118.3	135	\$957,425	122.2	\$983,323	(1352,277)	\$851,916	106.7	\$874,960	(1162,076)	
SITKA	1610	1637	\$7,500,74	105.4	\$6,863,834	(11,174,966)	\$5,629,812	107.8	\$5,151,802	(11,016,116)	
SKAGWAY	137	136	\$696,163	155.1	\$623,760	(1451,440)	\$627,163	134.8	\$560,327	(1278,727)	
SOUTHEAST ISLAND	419.4	435	\$4,435,135	99.9	\$4,140,094	(1454,706)	\$3,670,378	100.6	\$3,426,212	(1403,831)	
SOUTHWEST REGION	472.1	491	\$5,751,835	103.4	\$5,383,893	(1803,907)	\$4,009,465	106.6	\$3,752,981	(1692,449)	
ST. MARY'S	101.2	125	\$1,645,092	67.0	\$1,828,783	\$467,983	\$1,371,535	64.2	\$1,524,680	\$637,437	\$437,437
TANANA	81	86	\$1,241,893	83.8	\$1,186,698	\$81,498	\$1,008,079	81.4	\$963,275	\$91,889	\$81,498
UNALASKA	159	170	\$1,387,667	104.9	\$1,335,302	(1221,098)	\$1,111,194	85.8	\$1,069,263	\$49,594	
VALDEZ	695	697	\$4,494,277	87.2	\$4,056,489	\$127,089	\$3,109,492	81.6	\$2,806,597	\$261,982	\$127,089
WRANGELL	494	497	\$2,543,130	108.8	\$2,302,717	(1481,883)	\$2,106,411	110.8	\$1,907,283	(1440,598)	
YAKUTAT	157	147	\$1,246,559	100.0	\$1,050,444	(1116,556)	\$1,134,896	97.7	\$956,348	(181,719)	
YUKON FLATS	372	390	\$5,393,295	99.6	\$5,003,915	(1532,285)	\$4,599,429	100.2	\$4,339,783	(1492,551)	
YUKON-KUYUKUK	612.6	556	\$7,269,553	101.3	\$5,938,107	(1744,093)	\$5,785,085	99.0	\$4,725,525	(1472,207)	
YUPIIT	294.6	281	\$4,433,987	83.9	\$3,806,366	\$256,766	\$3,390,861	77.5	\$2,910,892	\$404,418	\$256,766
TOTALS	102,212.0	102,142	\$583,768,740		\$528,127,222		\$411,491,267		\$372,787,265		\$3,333,523

	A	P	O	E	S	T	U	V
SCHOOL DISTRICT	FY87 LOCAL LIMITED TO 3% OR 4 MILLS	ESTIMATED FY88 LOCAL REV	REQUIRED LOCAL EFFORT	ONE HUNDRED PERCENT ASSESSED VALUE	1 MILL / UNIT	1.5 MILLS / UNIT	2 MILLS / UNIT	
ADAK								
ALASKA GATEWAY								
ALEUTIAN REGION								
ANCHORAGE	\$64,656,060	\$71,812,314	\$64,656,060	\$19,343,356,800	6,283	9,424	12,565	
ANNETTE ISLAND					0	0	0	
BERING STRAIT					0	0	0	
BRISTOL BAY	\$102,532	\$406,164	\$406,164	\$101,541,000	2,895	4,342	5,789	
CHATHAM					0	0	0	
CHUGACH					0	0	0	
COPPER RIVER					0	0	0	
CORDOVA	\$495,929	\$681,903	\$495,929	\$123,982,300	2,821	4,231	5,642	
CRAIG	\$28,735	\$149,219	\$149,219	\$37,304,700	1,591	2,387	3,183	
DELTA GREELY					0	0	0	
DILLINGHAM	\$195,000	\$430,053	\$430,063	\$107,515,700	1,975	2,962	3,950	
FAIRBANKS	\$18,907,656	\$25,998,226	\$18,907,656	\$4,726,913,900	4,336	6,504	8,671	
GALENA	\$80,428	\$88,224	\$80,428	\$20,106,900	789	1,183	1,578	
HAINES	\$390,486	\$401,474	\$390,486	\$97,621,600	2,452	3,678	4,904	
HOONAH	\$94,775	\$116,950	\$116,950	\$29,237,500	1,094	1,641	2,188	
HYDABURG	\$2,200	\$53,671	\$53,671	\$13,417,800	806	1,209	1,612	
IDITAROD					0	0	0	
JUNEAU	\$6,755,969	\$9,255,132	\$6,755,969	\$1,688,992,300	4,883	7,325	9,767	
KAKE	\$48,754	\$67,036	\$48,754	\$12,188,400	548	822	1,096	
KASHUNAMIUT					0	0	0	
KENAI	\$15,621,367	\$18,298,125	\$15,621,367	\$3,905,341,700	5,239	7,859	10,478	
KETCHIKAN	\$3,617,536	\$4,974,113	\$3,617,536	\$904,384,100	4,565	6,848	9,131	
KING COVE	\$13,000	\$97,566	\$97,566	\$24,391,400	1,049	1,574	2,098	
KLAMOCK	\$23,364	\$29,428	\$23,364	\$5,841,100	275	412	549	
KODIAK	\$2,193,596	\$2,209,790	\$2,209,790	\$552,447,400	2,242	3,363	4,484	
KUSPUK					0	0	0	
LAKE & PENINSULA					0	0	0	
LOWER KUSKOKWIM					0	0	0	
LOWER YUKON					0	0	0	
MAT-SU	\$10,867,024	\$14,942,157	\$10,867,024	\$2,716,755,900	3,794	5,691	7,588	
MEMANA	\$48,001	\$72,398	\$72,398	\$18,099,500	627	940	1,254	
MOPE	\$299,655	\$606,540	\$606,540	\$151,635,000	1,761	2,641	3,521	
NORTH SLOPE	\$4,071,900	\$13,962,700	\$4,071,900	\$13,570,786,300	69,989	104,983	139,977	
NORTHWEST ARCTIC	\$210,000	\$940,181	\$940,181	\$235,045,250	869	1,303	1,737	
PELICAN	\$24,126	\$59,950	\$59,950	\$14,987,400	1,393	2,089	2,786	
PETERSBURG	\$541,422	\$680,323	\$541,422	\$135,355,400	2,508	3,762	5,016	
PRIBILOF					0	0	0	
RAILBELT					0	0	0	
SAND POINT	\$105,509	\$298,564	\$298,564	\$74,641,100	3,353	5,030	6,706	
SITKA	\$1,764,700	\$2,426,463	\$1,766,700	\$441,175,000	3,293	4,939	6,586	
SKAGWAY	\$71,000	\$236,146	\$236,146	\$59,036,600	3,294	4,942	6,589	
SOUTHEAST ISLAND					0	0	0	
SOUTHWEST REGION					0	0	0	
ST. MARY'S	\$17,805	\$24,482	\$17,805	\$4,451,200	196	294	393	
TANANA	\$47,021	\$52,350	\$47,021	\$11,755,200	638	957	1,276	
UNALASKA	\$122,000	\$382,258	\$382,258	\$95,564,500	3,684	5,526	7,368	
VALDEZ	\$1,375,290	\$4,468,037	\$1,375,290	\$1,693,326,700	25,856	38,784	51,713	
WRANGELL	\$434,682	\$569,192	\$434,682	\$108,670,500	2,342	3,512	4,683	
YAKUTAT	\$55,277	\$72,547	\$72,547	\$18,136,700	932	1,399	1,865	
YUKON FLATS					0	0	0	
YUKON-KOYUKUK					0	0	0	
YUPIIT								
TOTALS	\$133,282,799	\$174,863,486	\$135,849,400	\$51,044,006,850				



# Alaska State Legislature

## HOUSE OF REPRESENTATIVES

### Committee on Finance

Official Business

P.O. Box V  
State Capitol  
Juneau, Alaska 99811

HOUSE FINANCE COMMITTEE  
LETTER OF INTENT  
FOR  
CS HB 126 (FINANCE)

The Legislature recognizes the additional financial burden placed on school districts by the requirement that the full cost of the employer's share of the Teacher's Retirement System (TRS) Match be born by the individual school districts. It is the intent of the Legislature that the Department of Education evaluate along with each individual school district the impact of this change on all school districts and report back to the Legislature by the 10th day of the First Session of the Sixteenth Alaska State Legislature any statutory changes deemed appropriate.

A handwritten signature in cursive script, appearing to read "Al Adams".

Rep. Al Adams, Chair  
House Finance Committee

AMENDMENT TO FINANCE LETTER OF INTENT:

LETTER ADOPTED AS AMENDED 4/27/87

Line 8;

Following "appropriate." insert "The transfer of the State's TRS Match into the Foundation Formula does not itself constitute an increase in employee benefits. The actuarial contribution rate is not subject to local negotiations between the parties."

STATE OF ALASKA, 1987 LEGISLATIVE SESSION  
FISCAL NOTE

REQUEST: \_\_\_\_\_

Bill Version: CSHB 126 (Fin)  
Publish Date: HOUSE 4/23/87

Revision Date: 4/17/87

Agency Affected: Education

Title: An Act relating to the Public School Foundation Program

BRU: K-12 Support

Sponsor: Rules by request of the Governor

Components: Foundation

Requestor: \_\_\_\_\_

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS		10599.3	10599.3	10599.3	10599.3	10599.3
MISCELLANEOUS						
TOTAL OPERATING		10599.3	10599.3	10599.3	10599.3	10599.3
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND		10599.3	10599.3	10599.3	10599.3	10599.3
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

1) Fully fund Governor's original bill with revised enrollment	4899.3
2) Phase-in local contribution	1500.0
3) Amend area differential based on revised department calculation	4200.0
TOTAL	10599.3

Prepared by: Al Adams, Chair APA Phone: \_\_\_\_\_  
Division: House Finance Committee Date: 4/17/87

Approved by Commissioner: \_\_\_\_\_ Date: \_\_\_\_\_  
Agency: \_\_\_\_\_

- Distribution (by preparer):
- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

**I. FULL FUND GOVERNOR'S ORIGINAL BILL WITH INCREASED ENROLLMENT ESTIMATES**

432,385.8 - HB 126

600.0 - Valdez/Harborview

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432,985.8 - Total Foundation Need

428,086.5 - Governor's Revised Budget Request (Foundation Component)

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(4,899.3) - Needed to Restore Governor's Underfunding

**II. PHASE IN LCCAL CONTRIBUTION (2 MIL MINIMUM FY 88, 3 MIL FY 89 AND 4 MIL FY 90)**

1,500.0 - Phase in local contribution

**III. ADJUST AREA DIFFERENTIAL PER DEPARTMENT OF EDUCATION REQUEST**

4,200.0 - Revised area differential

**TOTALS**

4,899.3 - Full fund

1,500.0 - Phase in local contribution

4,200.0 - Revised area differential

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10,599.3 - Total Fiscal Note

STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

February 10, 1987

The Honorable Ben Grussendorf  
Speaker of the House  
Alaska State Legislature  
P.O. Box V  
Juneau, AK 99811

Dear Representative Grussendorf:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill relating to the public school foundation program. The primary purpose of this bill is to provide for an equalization program in Alaska's public school foundation program which will ensure that the disparities in per pupil spending between districts are sufficiently small that school districts in the state may continue to qualify for federal impact aid, and that the state may continue to take that impact aid into account when distributing state aid under the guidelines of P.L. 81-874 (20 U.S.C. 236, et seq.), as amended, and the regulations adopted under it. Alaska currently receives approximately \$65 million in federal impact aid, and all or part of that funding may be jeopardized if the funding formula considers the level of federal aid when setting state aid, but does not keep the disparities in per pupil spending below federal guidelines.

Timely enactment of this bill, substantially as written, is important if the equalization program embodied in this bill is to work correctly in fiscal year 1988. Under AS 14.14.060 -- 14.14.065, the local contributions for the following fiscal year must be appropriated by each city or borough which is a school district by May 31 of each fiscal year. For that reason, sec. 4 of this bill has an immediate effective date. If the bill takes effect by May 31, 1987, the municipal contributions for fiscal year 1988 will be covered by the local effort requirements of this bill. Under AS 14.17.025(c), interest earnings that the school district is allowed to keep and spend, and, in-kind contributions by the municipality, may later be counted toward the local effort requirement under department regulations. However, the required appropriation must include any estimated in-kind contributions and interest earnings and must be made by May 31 of the "pre-fiscal year."

The bill also addresses several other problem areas in the current foundation program, as discussed in the following section-by-section analysis.

Section 1 of the bill amends AS 14.17.010 to make it clear that public school foundation aid received by school districts may be used for community school programs, regardless of whether funds are separately appropriated to the community schools program under AS 14.36.

Section 2 repeals and reenacts AS 14.17.021 to provide a new basis for calculating state aid, now to be called state foundation aid. Basic need is calculated under subsec. (b) for each school district by multiplying the district's area cost differential in AS 14.17.051 by the number of instructional units for which the district is eligible under AS 14.17.031, and then multiplying that product by the instructional unit value in AS 14.17.056. State foundation aid is then calculated under subsec. (a) by subtracting from the district's basic need its required local effort under AS 14.17.025(a) and 90 percent of the federal impact aid the district received in the preceding fiscal year.

Section 3 provides the basis for funding centralized correspondence study. The total number of state correspondence students is used to calculate instructional units under the formula for elementary schools in AS 14.17.041(b)(1). Each unit is then funded at 65 percent of the instructional unit value in AS 14.17.056. No area cost differential is applied.

Section 4 provides the basis for calculating the required and permissive local effort of each school district. Each municipal school district's operations must be funded by its local municipality by at least the equivalent of a four mill tax levy on the full and true value of the taxable property in the district under AS 14.17.140, or 35 percent of the district's basic need for the preceding fiscal year, whichever is less. No municipality is permitted to contribute more than the equivalent of a 5.5 mill tax levy to its associated school district, a feature designed to prevent excessive disparities from arising in the amount being spent per student on a statewide basis.

In PEAA school districts (regional educational attendance areas) no local contribution is required. However, to prevent excessive disparities from arising in those districts, interest earnings and other local revenues are not to be considered local revenues for current expenditures within the meaning of federal law and regulation, and are subject to regulation and disposition by the

department. The department may require, for instance, that interest earnings and other local revenue be placed in the district's capital projects fund rather than being placed in the district's operating fund.

Section 5 amends AS 14.17.031, which itemizes the instructional units each district may receive. Units are generated in funding communities within each district, to be determined by the department on the basis of geographic and attendance area factors. Separate units are generated in each funding community on the basis of K-12 average daily membership, high-cost vocational course ADM full-time equivalent, special education, and bilingual education student counts in various categories of service. Although units are generated based on student counts in each of the programs mentioned, there is no requirement that a district actually spend its foundation aid in each program in proportion to the units generated by that program. A "hold harmless" provision appears in AS 14.17.031(b), so that a district whose K-12 units decline by more than 10 percent in a given year is treated as if the drop were only 10 percent. Provisions for the actual calculations of instructional units are in AS 14.17.041 -- 14.17.047.

Section 6 repeals and reenacts AS 14.17.041 to provide for the calculation of the instructional units based on K-12 average daily membership. Kindergarten students attending programs less than four hours a day are weighted by 0.5. Students in district correspondence or other alternative programs who do not regularly attend school on a daily basis are counted in the appropriate grade level of the funding community with the largest ADM in the district. Instructional unit calculations are not rounded upward to the next whole unit, as was done under previous funding formulas, so that the addition or loss of a single student does not result in major funding discontinuities. Smaller funding communities that do not have at least 200 ADM in both K-6 and 7-12 populations are funded in subsec. (a) under a separate table that presumes inherent inefficiencies of small scale. Other funding communities are funded under separate formulas in AS 14.17.041(b) for K-6 and 7-12 students, which generate greater funding for the 7-12 students.

Section 7 adds AS 14.17.043, which provides for the calculation of vocational education instructional units. Only high-cost vocational education courses approved by the department will generate units. Units are based on the average daily membership full-time equivalent of each course, with the units weighted by a cost factor set by the department for each course. A minimum number of units is guaranteed for funding communities and districts that operate such approved high-cost programs.

Section 8 adds AS 14.17.045, which provides for the calculation of special education instructional units, based upon identified children enrolled in approved special education programs on the last day of the counting period being used. The number of units generated is weighted by the category of service each identified child receives. A minimum number of units is guaranteed for funding communities and districts that operate approved special education programs.

Section 9 adds AS 14.17.047, which provides for the calculation of bilingual education instructional units based upon identified children, who are required by department regulations to be served by bilingual programs, and who are enrolled in approved bilingual education programs on the last day of the counting period being used. Units generated are weighted, based upon the language dominance category of each such student, under regulations adopted by the department.

Section 10 repeals and reenacts AS 14.17.051 to provide for a multiplier, called the area cost differential, which is based on the cost differences in the various districts, and which is used to determine basic need under AS 14.17.021(b). The area cost differentials in this bill are based upon an arbitrator's decision, dated October 24, 1986, setting area differentials in salaries of Alaska Public Employees Association employees working in various regions of the state.

Section 11 of the bill amends AS 14.17.056, setting the instructional unit value at \$60,000.

Section 12 of the bill repeals and reenacts AS 14.17.080. Under the proposed new language, that section would require each district to submit an estimate of its average daily membership and other student count data for the succeeding fiscal year by September 20 of each fiscal year. Those estimates will serve as the basis for the department's request to the governor for legislative appropriations for the succeeding fiscal year, but will not be the basis of payments to the districts. Payments will be based, for the first nine months of each fiscal year, on the actual student data for the previous fiscal year, and, for the last three months of the fiscal year, will be adjusted based on actual student data for that fiscal year, as provided in the amendment to AS 14.17.170 in sec. 16 of the bill.

Section 13 repeals and reenacts AS 14.17.082 to limit, to five percent of the year's expenditures, the unreserved portion of the balance in each district's school operating fund which may be carried over at the end of a fiscal year to the next fiscal year. State aid in the next fiscal year is reduced by any amount by which that limit is exceeded. This section also has an immediate effective date, so that operating fund balances at the end of fiscal year 1987 will be governed by this limit.

Section 14 of the bill amends AS 14.17.140(a) to make it clear that the Department of Community and Regional Affairs is to provide an assessment of the full value of taxable property in all school districts, not just the city and borough school districts. That provision is to aid the legislature in planning for the future of the unorganized borough by providing a more accurate estimate of the tax base that would be available in the rural areas.

Section 14 also makes a technical amendment to AS 14.17.140(b), which provides that motor vehicles subject to the motor vehicle registration tax are to be included in the assessment, by correcting the statutory reference.

Section 15 of the bill repeals and reenacts AS 14.17.160, which provides for two student counting periods that serve as the basis for funding school districts. It requires that the district reports be submitted to the department within two weeks after the close of the counting period in an effort to speed up the department's data handling ability.

Section 16 repeals and reenacts AS 14.17.170 to provide that the October report, or the February report if it results in the district being eligible for more instructional units, is used to adjust the district's state foundation aid for the fiscal year in which the report is made, by adjusting the payments during the last three months. The applicable report also serves as the basis for calculating the state foundation aid payments for the first nine months of the next fiscal year, until that year's balance is recomputed based on that year's student count period data. Preliminary funding based on actual student counts from the preceding fiscal year provides a better system than current law, which provides preliminary payments based on school district estimates rather than actual count period data, because districts have sometimes estimated far too high. This section also requires districts to immediately remit any overpayments in their state aid to the commissioner. It permits the commissioner, upon an appropriate showing, to make advance payments to districts experiencing cash flow shortfalls, so long as no district's state aid entitlement for the fiscal year is exceeded.

Section 17 makes technical amendments to AS 14.17.190, and makes it clear that a school district must maintain complete financial records of any money received by the district and that all school district financial records are subject to state audit at any time.

Section 18 makes a technical correction to AS 14.17.200. Under Alaska's Administrative Procedure Act, agency regulations are "adopted" rather than "promulgated" by the department. "Promulgation" is completed by the lieutenant governor's publishing the regulations in the Alaska Administrative Code. Consistent use of "adopt" helps simplify the matter.

Section 19 amends AS 14.17.220 to make it clear that the local effort limitation in AS 14.17.025 does prevent local school districts from providing educational funding beyond a certain extent. The purpose of that limitation is to prevent the disparities in per pupil spending from exceeding the limitations of the federal impact aid program.

Section 20 repeals and reenacts AS 14.17.225. New language in subsec. (a) requires each district to establish, maintain, and operate under a balanced budget. Thus if a district's revenue outlook changes for some reason, the district must adjust its budget and its spending pattern accordingly. Subsection (a) also clarifies that the state is not responsible or liable for any debts incurred by school districts. New language in subsec. (b) clarifies that if a proration is necessary to keep aid to districts within the amount appropriated for that purpose, the proration will be accomplished by reducing the instructional unit value in AS 14.17.056 as required.

Section 21 amends the definition of "ADM full-time equivalent" in AS 14.17.250(1) to make the counting period for which a determination is being made the basis for calculation.

Section 22 amends the definition of "average daily membership" in AS 14.17.250(2) to make the counting period for which a determination is being made the basis for calculation.

Section 23 amends the definition of "taxable real and personal property in AS 14.17.250(11) to delete the exception for "household goods and personal effects." The amendment is technical in nature, because AS 29.45.030(a)(2) currently requires exemption from taxation for "household furniture and personal effects of members of a household." AS 29, rather than AS 14, is the proper place for the exception.

Section 24 is a transition section applying only to fiscal years 1988, 1989, and 1990. Subsection (a) is a special provision for the calculation of each district's required local effort for fiscal year 1988. For that purpose, each district's basic need for the preceding fiscal year will be determined by the department on the basis of projected data for fiscal year 1988, and on the allowable instructional units and instructional unit value as contained in the bill. This section is also given an immediate effective date so that the municipal appropriations in the spring of 1987 for FY 1988 can be determined accordingly.


Subsection (b) of the transition section provides for "hold harmless" aid in fiscal years 1988, 1989, and 1990. If both (1) the district's basic need, per ADM, for the year is less than 90 percent, 80 percent, or 70 percent, respectively, of a comparable figure for FY 1987 (the sum of the district's state aid under former AS 14.17.021, 90 percent of its federal impact aid received during that year, and, for city and borough districts, its interest earnings and municipal contributions for that year), and (2) the district's state foundation aid, per ADM, for the year under AS 14.17.021(a) is less than either 90 percent, 80 percent, or 70 percent for one of those years, respectively, of the state aid, per ADM, it received for FY 1987; then the district will be brought up to the appropriate transition level that costs the state the least amount. In simple terms, if the number arrived at under either (1) or (2) of subsec. (b) is a negative number, or is zero, the district is not eligible for additional aid. If both numbers are positive, the district is eligible for additional aid in the amount of the smaller number.

Section 25 is a repealer section, repealing several sections of the existing foundation program statutes that are no longer applicable.

Section 26 makes secs. 4, 13, and 24 of the bill effective immediately. Section 27 makes the remaining sections effective July 1, 1987.

I believe that this bill, if enacted, will provide a fair and equitable formula for funding our public schools for years to come. I also believe that it will allow Alaska's program to meet the equalization requirements of the federal impact aid program. It is one of my highest priorities in this legislative session. I hope that you will give it your prompt and careful consideration, and will pass it substantially as presented.

Sincerely,

  
Steve Cowper  
Governor