

1/28/09

**OVERVIEW:
AK PUBLIC
SCHOOL
FUNDING
FORMULA**



Alaska Public School Funding Formula Overview

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Senate Bill 36

The current state public school funding formula was adopted under SB 36 in 1998. And was implemented in 1999.

The public school funding formula is defined in Alaska Statute 14.17

This presentation provides an overview of:

1. Calculation of Adjusted Average Daily Membership (ADM)
2. Calculations of Basic Need ~ (*Entitlement*)
3. Components of Basic Need ~ (*Who Pays*)
4. Additional Funds above Basic Need
5. Components of State Aid

Average Daily Membership

ADM Reporting Requirements

- Average Daily Membership - is the number of **enrolled** students during the 20-school-day count period ending on the fourth Friday of October.
- Reports are due within two weeks after the end of the 20-school-day count period.
- Projected student count reports are due November 5.

Who Qualifies as a Student?

Eligibility for State Foundation Funding:

- A child who is 6 years of age before September 1st, and under the age of 20, and has not completed the 12th grade. (AS 14.03.070)
- A child who is 5 years of age before September 1st, following the beginning of the school year, may enter kindergarten. (AS 14.03.080 (d))
- A child with a disability and an active Individualized Education Program (IEP) may enter school at the age of 3 and under the age of 22. (AS 14.30.180 (1))

5 Steps to District Adjusted ADM

USED TO CALCULATE ENTITLEMENT

- Step 1. Adjust: ADM for School Size
 - Step 1a. Review: Hold Harmless eligibility
 - Step 2. Apply: District Cost Factor
 - Step 3. Apply: Special Needs Factor
 - Step 4. Add: Intensive Services Counts
 - Step 5. Add: Correspondence Student Counts
- = District Adjusted ADM**

Step 1. Adjust the ADM for School Size

ADM under 10:

Added to the smallest school with an ADM greater than 10

A Community with an ADM of 10 through 100:

Grades K-12 ADM is combined and adjusted once; adjusted as one school.

A Community with an ADM of 101 through 425:

ADM for grades K-6 and 7-12 are adjusted separately; adjusted as two schools.

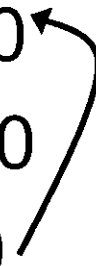
A Community with an ADM greater than 425:

The ADM of each facility administered separately as one school is adjusted.

- * *Alternative* schools with an ADM of less than 200 shall be counted as a part of the school in the district with the *highest* ADM.
 - * If the ADM is greater than 200 and administered as a separate facility the ADM will be adjusted separately.
 - * *Charter* school with an ADM of 150 or greater is adjusted as a separate facility
-

Step 1. *Example:* Nome City Schools Projected FY10 ADM by School

↘ Nome Elementary School.....	355.00
↘ Nome-Beltz Jr/Sr High School.....	255.00
↘ Anvil City Science Academy.....	44.00
↘ Nome Youth Facility.....	<u>14.00</u>
↘ Total ADM.....	668.00



Step 1. *Example:* Nome City Schools Adding ADM's to the appropriate School in the District

School Size Adjustment

- The alternative schools ADM are added to the highest ADM school in the district before adjusting for size
- A school with a population under 10 should be added to the smallest school in the district.

Nome Elementary + Anvil

$$355 + 44 = \underline{\underline{399.00}}$$

Step 1.
Example:
Nome City
Schools

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	39.60 + (1.62 * (ADM - 20))
3.	30-74.99	55.80 + (1.49 * (ADM - 30))
4.	75-149.99	122.85 + (1.27 * (ADM - 75))
5.	150-249.99	218.10 + (1.08 * (ADM - 150))
6.	250-399.99	326.10 + (.97 * (ADM - 250))
7.	400-749.99	471.60 + (.92 * (ADM - 400))
8.	Over 750	793.60 + (.84 * (ADM - 750))

K-6 Adjusted ADM's

(Ref. 6) $326.10 + \{.97 * (399.00 - 250)\}$ **470.63**

7-12 Adjusted ADM's

(Ref. 6) $326.10 + \{.97 * (255.00 - 250)\}$ **330.95**

(Ref. 1) Youth facility's ADM 14 **+ 39.60**

School Size Adjusted ADM **841.18**

Step 1a. Hold Harmless Provision

As a result of House Bill 273: [enacted in 2008]

This establishes a Hold Harmless provision for those districts experiencing a reduction in enrollment. To determine eligibility the district's sum total of the *School Size Adjustment* is compared against the prior fiscal year, to see if a decrease of 5% or greater has occurred. If there is decrease of 5% the prior fiscal year becomes the base.

Available up to 3 years provided district stays below the base year.

- ⇒ 1st year 75% of difference to the base year retained.
- ⇒ 2nd year 50% of difference to the base year retained.
- ⇒ 3rd year 25% of difference to the base year retained.

NOME Hold Harmless

FY09 Projected ADM	798.00	FY09 School Size Adj. ADM	965.08
FY10 Projected ADM	668.00	<u>FY10 School Size Adj. ADM</u>	<u>-841.18</u>
		DIFFERENCE	123.90 / 965.08
			= 12.84%

Eligible for Hold Harmless

75% of difference is added back to current School Size Adjustment.

Difference $123.90 \times 75\% = 92.93$

FY10 School Size ADM = + 841.18

New School Size ADM = 934.11

Step 2. District Cost Factors

The Department monitors District Cost Factors and submits a report to the Legislature on January 15th every other fiscal year, beginning January 2001.

- Cost factors are specific to each school district.
- Lowest District Cost Factor is 1.000 and the highest is 1.948.

Multiply the School Size Adjusted ADM by the District Cost Factor for Nome:

$$934.11 \times \underline{1.402} = 1,309.62$$

Step 3. Special Needs Funding

- All categorical programs; special education (except intensive), vocational education, gifted/talented and bilingual/bicultural are block funded at 20%.
- To qualify for funding under this section school districts must file a plan with the department indicating special needs services that will be provided.

AS 14.17.420 (b)

Step 3. *Example:* Nome City Schools

**Multiply the adjusted ADM (from Step 2)
by the Special Needs Factor**

$$1,309.62 \times \underline{1.20} = 1,571.54$$

(Shown on Column R, page 8)

Step 4. Intensive Services Funding

A school district will receive funding for intensive services students that:

1. Are receiving intensive services and are;
2. Enrolled on the **last day of the 20** school-day count period and who have;
3. Established Individual Education Plan (IEP) for each intensive services student.

In FY10, An Intensive Services student generates \$61,380.

[FY09 intensive generate \$49,320.]

(Intensive Student Count) x 11 = Intensive Student Funding

Step 4. *Example:* Nome City Schools

**Multiply the Intensive Student Count by 11
& add to the adjusted ADM (from Step 3)**

[FY09 Intensives are multiplied by 9.]

~Nome City Schools has 5 Intensive Student~

$$5 \times 11 = 55$$

$$1,571.54 + \underline{55} = 1,626.54$$

(Shown on Column U, page 8)

Step 5. Correspondence Programs

Districts offering correspondence programs receive funding based on 80% of correspondence ADM.

Each correspondence student generates
\$4,464 as of FY10.

(Correspondence ADM) x .80 = **Level of
Correspondence Funding**

Step 5. *Example:* Nome City Schools

Multiply the Correspondence Student ADM by 80% and add to the Adjusted ADM to get Final District Adjusted ADM. (from Step 4)

~Nome City Schools has 8.50 Correspondence Students~

$$8.50 \times .80 = 6.80$$

$$1,626.54 + \underline{6.80} = 1,633.34$$

(Shown on Column V, page 8)

BASIC NEED Entitlement

Multiply the district adjusted ADM by the base student allocation [BSA] = BASIC NEED

* FY09 BSA is \$5,480

* FY10 BSA is \$5,580

$$1,633.34 \times \underline{\$5,580} = \underline{\$9,114,037}$$

(Shown on Column B, page 9)

NOME: Summarized District Adjusted ADM & Basic Need

Projected ADM for Nome: 668.00 + 8.5 corresp. = 676.50

Step 1. Adjusted ADM for School Size: 841.18

Step 1a. Adjusts for Hold Harmless 934.11

Step 2. Apply the District Cost Factor: x 1.402
1,309.62

Step 3. Apply the Special Needs Factor: x 1.20
1,571.54

Step 4. Add Intensive Service Counts: + 55.00
1,626.54
(5.00 x 11 = 55)

Step 5. Add Correspondence Student Counts: + 6.80
1,633.34
(8.5 x .80 = 6.80)

= District Adjusted ADM 1,633.34

Multiply by \$5,580 – the FY10 base student allocation x \$5,580

BASIC NEED:

\$9,114,037

Components of Basic Need (Who Pays?)

- ↳ Required Local Contribution
 - ↳ Federal Impact Aid
 - ↳ State Aid

SB 174 Full & True Value/Local Effort Calculation

As a result of Senate Bill 174: (enacted in 2001)

Beginning FY2002, half of the increased current year full & true value over 1999 (base year), is added to 1999 base year to determine the full & true value for the purposes of calculating Required Local Effort for education.

(If the full & true value did not increase over the 1999 base year, then the current full & true value stands and is multiplied by .004 mills to reach local effort.)

Calculating Nome's Full & True Value

Nome's 2008 Full Value	285,923,800
<u>Nome's 1999 Full Value</u>	<u>191,926,100</u>
Full Value Increase Difference	93,997,700
<u>Divided in Half</u>	<u>46,998,850</u>
Half of the Increase is Added to 1999 Value	
191,926,100 + 46,998,850 =	238,924,950

Required Local Contribution

Example: Nome City Schools

The **Lesser** or minimum of 4 mills of the education full & true value, but not to exceed 45% of the school districts prior year basic need.

.004 of Tax Base: (Education Full & True Value)

$$.004 \times \underline{\$238,924,950} = \text{\$955,700}$$

45% of Prior Year Basic Need:

$$.45 \times \underline{\$8,972,788} = \$4,037,755$$

(Shown on Column C, page 9)

Title VIII Federal Impact Aid Payments

- Title VIII Federal Impact Aid Payments received from March 1 through the last day of February are used for calculations of state aid.
- The dates on the payment vouchers are used to indicate that a school district has received Title VIII Payments

Title VIII Federal Impact Aid Payments

Example: Nome City Schools

Payments received by the Nome City Schools from March 1 through the end of February.

\$81,920

(amount eligible for Deduction)

(Shown on Column D, page 9)

Impact Aid Percentage

Required Local Contribution
divided by
Budgeted Local Contribution

Budgeted Local Contribution, for the purposes of calculating the Impact Aid percentage is found in the Budgets submitted on July 15th of each year and may consist of:

- Appropriations
- Investment Earnings
- In-Kind Services
- “Other Local”

Title VIII Percentage

Example: Nome City Schools

Required Local: \$ 955,700 = **50.14%**

Budgeted Local: \$1,905,874

(This percentage is only derived for City & Boroughs)

(Shown on Column E, page 9)

Impact Aid

Example: Nome City Schools

90% of the Impact Aid received by a school district is multiplied by the Impact Aid Percentage

Nome's Deductible Impact Aid Calculation:

$$\mathbf{\$81,920 \times 50.14\% \times 90\% = \$36,967}$$

Eligible Impact Aid x Title VIII % x 90% = Deductible Impact Aid

(Shown on Column D, E, F; page 9)

STATE AID

Nome City Schools

Nome's State Aid:

Basic Need	\$ 9,114,037
Less Required Local	(955,700)
<u>Less Impact Aid</u>	<u>(36,967)</u>
State Aid	\$ 8,121,370

(Shown on Column G, page 9)

Additional Funds Above Basic Need

↳ **Additional Local Contribution**

↳ **Quality Schools Grant**

Additional Local Contribution

Example: Nome City Schools

The **greater** of 2 mills of the tax base or 23% of the district's current year Basic Need can be contributed but not exceeded.

.002 of Full & True Value Tax Base:

$$.002 \times \$285,923,800 = \$571,848$$

23% of Basic Need:

$$.23 \times \$9,114,037 = \mathbf{\$2,096,229}$$

Maximum Local Contribution

Example: Nome City Schools

Required Local Contribution plus Additional Local Contribution

Required Local Contribution:	\$ 955,700
<u>Additional Local Contribution:</u>	+ <u>\$2,096,229</u>
Maximum Local Contribution:	\$3,051,929

Quality Schools Grant

AS 14.17.480 explains a district is eligible to receive a quality school funding grant not to exceed the district's Adjusted ADM multiplied by \$16.

Example: Nome City Schools

$$1,633.34 \times \$16 = \$26,133$$

(Column W, page 8 and Column I, page 9)

Components Of State Aid

A Permanent Funding Component of State Aid

Nome's Total State Aid equals:

<u>Calculated</u> State Aid	\$8,121,370
<u>plus the Quality Schools Grant</u>	<u>\$ 26,133</u>
TOTAL STATE ENTITLEMENT	\$8,147,503

Please Note:
**Prorating the Public School Funding
Formula**

If insufficient funds are appropriated by the legislature to meet the total entitlement, then all components of the Public School Funding Formula Program will be reduced by the same percentage.

AS 14.17.400 (b)

ANY QUESTIONS?

Public School Funding Program Overview

Updated January 2009



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STUDENT BASED FORMULA

District Adjusted Average Daily Membership (ADM)

- Step 1. Adjust: ADM for School Size
 - Step 2. Apply: District Cost Factor
 - Step 3. Apply: Special Needs Factor
 - Step 4. Add: Intensive Services Count
 - Step 5. Add: Correspondence Student Counts
- = **District Adjusted (ADM)**

ADM Reporting Requirements

ADM – is the average number of enrolled students during the 20-school day count period. The 20-school day count ends the fourth Friday of October. Reports are due within two weeks after the end of the 20-school day count period.

School Size Adjustment [Step 1]

For each school in the district subtract from the ADM **all** correspondence counts. Adjust the remaining ADM of each school using the school size factor table.

1. A community with an ADM under 10:
 Added to the smallest school with an ADM greater than 10.
2. A community with an ADM from 10 - 100:
 Grades K-12 ADM combined and adjusted once, adjusted as one school.
3. A community with an ADM from 101 – 425:
 ADM for grades K-6 and 7-12 are adjusted separately; adjusted as two schools.
4. A community with an ADM greater than 425:
 - Each facility administered as one school, counted as one school, ADM is adjusted as one school.
 - Alternative schools with an ADM of less than 200 combined are adjusted with the school with the greatest ADM in the district.
 - If an alternative school ADM is greater than 200 and administered as a separate facility, the ADM will be adjusted separately.
 - A Charter school with an ADM of 150 or greater will be adjusted as separate facility.

Using the proper formula from the school size factor table, calculate the adjusted ADM for each school.

School Size Table

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	$39.60 + (1.62 * (ADM - 20))$
3.	30-74.99	$55.80 + (1.49 * (ADM - 30))$
4.	75-149.99	$122.85 + (1.27 * (ADM - 75))$
5.	150-249.99	$218.10 + (1.08 * (ADM - 150))$
6.	250-399.99	$326.10 + (.97 * (ADM - 250))$
7.	400-749.99	$471.60 + (.92 * (ADM - 400))$
8.	Over 750	$793.60 + (.84 * (ADM - 750))$

Correspondence student counts are not adjusted for size.

Hold Harmless [Step 1a]

House Bill 273 established a Hold Harmless [HH] provision for those districts experiencing a reduction in enrollment. To determine eligibility for this provision the district's sum total of the adjustment for school size is compared against the prior fiscal year [FY] to see if a decrease of five percent or greater has occurred. The HH provision is available to eligible districts for up to three years provided the total school size adjustment continues to stay below the base year. The district uses the fiscal year before the decrease as a base fiscal year to offset the decrease, according to the following method:

- ◆ 75% of the school size adjustment difference between the current FY and the base FY.
- ◆ 50% of the school size adjustment difference between the second FY and the base FY.
- ◆ 25% of the school size adjustment difference between the third FY and the base FY.

District Cost Factors [Step 2]

- Cost factors are specific to each school district.
- With the implementation of ISER in HB273, District cost factors will range from 1.000 to 1.948. [FY09 = 50% ISER with 12.5% added each subsequent year for next four years.]
- The department monitors the district cost factors and submits a report to the legislature on January 15 every other fiscal year, beginning in FY01.

The districts school size adjusted ADM is multiplied by the district cost factor.

Special Needs Funding [Step 3]

Vocational education, special education (except intensive special education), gifted/talented education, and bilingual/bicultural education are block funded. A district must file a plan with the department indicating the special needs services that will be provided, Section 14.17.420(2)(b), to qualify for special needs funding.

The districts' previously adjusted ADM is now multiplied by the Special Needs factor of 1.20.

Intensive Services Funding [Step 4]

A school district receives funding for intensive special education students that:

- Are receiving intensive services, and;
- Are enrolled on the last day of the 20 school day count period, and;
- Have an established Individual Education Plan (IEP).
- The districts intensive student count is multiplied by 11. [FY09 is multiplied by nine]

The district's Intensive count is added to previously adjusted ADM.

Correspondence Programs [Step 5]

Funding for correspondence programs is calculated by multiplying the correspondence ADM by 80%.

The district's correspondence count is now added to the previously adjusted ADM to arrive at the Final Adjusted ADM.

Basic Need

Multiply the district Final Adjusted ADM by the Base Student Allocation [BSA] to determine Basic Need. The BSA is \$5,580 for FY10. [FY09 BSA is \$5,480]

PUBLIC SCHOOL FUNDING ELEMENTS

The components of Public School Funding are *State Aid, Required Local Contribution,* and *Title VIII Impact Aid.*

State Aid Entitlement

Basic Need minus a required local contribution minus 90% eligible Federal Impact Aid plus the amount of funding 'Floor' plus Quality School Grants equal State Aid Entitlement.

Required Local Contribution

The equivalent of a 4-mill tax levy on the Full and True Value of the taxable real and personal property in the district not to exceed 45% of the district's Basic Need for the preceding fiscal year. *However*, beginning in FY02, only 50% of the *increase* in real and personal property over the 1999 Full and True Value is used for the 4 mill equivalent calculation. If the latest Full and True Value doesn't exceed the 1999 Full and True Value, then the latest value is utilized.

Title VIII Impact Aid

Federal Impact Aid provides funds to school districts for children of parents living and/or working on federal property "in-lieu of local tax revenues." 90% of the eligible funds are used in the calculation of state aid.

ADDITIONAL FUNDS ABOVE BASIC NEED

Maximum Local Contribution

If the City or Borough would like to contribute more than Required then the Maximum Local Contribution applies. To calculate this use the Required Local Contribution plus 23% of Basic Need or a 2-mill equivalent of the Full and True Value of the taxable and real property within the district, whichever is *greater*. The additional amount is added to the Required Local Effort to reach the Maximum Local Contribution.

For Example:

Nome's: 23% of Basic Need = \$2,096,229 OR
.002 of Full & True Value = \$571,848

RESULT:

Required Local Effort: \$ 955,700
Additional Local Contribution: +\$2,096,229 [23% of Basic Need]
Maximum Local Contribution: \$3,051,929

Quality School Grants

The districts adjusted ADM multiplied by \$16 generates the amount the school district is eligible to receive.

Example: Nome School District

Column

I. Basic Need Calculation

Projected ADM 676.50 L

Determining School Size Adjustment

[Utilizing Table from page 4] ADM

Nome Elementary School 355

Anvil City Science Academy + 44 [Anvil (Alt.) School is adjusted with Greatest ADM see pg. 3]

399

Nome/Beltz Jr. & Senior High = 255

Nome Youth Facility = 14

$326.10 + (.97 \times (399 - 250)) = 470.63$
--

$326.10 + (.97 \times (255 - 250)) = 330.95$
--

14 = 39.60

FY10 School Size adjusted ADM **841.18**

Less FY09 School Size adjusted ADM 965.08

loss in School Size adjustment over PY (123.90)

Determine 5% eligibility

Divide difference by the base FY09 $123.90 / 965.08 = 12.84\%$ [eligible]

75% of difference added back to FY10 School Size

841.18

$123.90 \times 75\% = 92.93$

+ 92.93

New Adjusted ADM-School Size

934.11

O

Apply District Cost Factor

x 1.402

1,309.62

Q

Apply Special Needs Factor

x 1.20

1,571.54

R

Add Intensive Service Counts

(5 x 11) = 55.00

55.00

T

Add Correspondence Counts

(8.5 * .80) = 6.80

1,626.54

U

6.80

V

District Adjusted ADM

1,633.34

W

Multiply by \$5,580 base allocation

x \$5,580.00

Basic Need:

\$ 9,114,037

B

II. Nome's State Aid

Basic Need

\$9,114,037

B

Required Local Contribution

(955,700)

C

Impact Aid

(36,967)

F

State Aid

\$8,121,370

G

III. Quality Schools Grant

District adjusted ADM x \$16

1,633.34

x \$16.00

\$26,133

I

IV. Components of State Aid

State Aid

\$8,121,370

G

Quality Schools Grant

26,133

I

Total State Aid Entitlement

\$8,147,503

J

Alaska Department of Education & Early Development

January 2009 Updated
 FY2010 Projections
 Department of Education & Early Development
 Foundation

1	School District	L+M				OxP		Ox1.20	SxS		R+T	Mx.80	U+V	
		K	L	M	N	O	P	Q	R	S	T	U	V	W
		PROJECTED FY10 ADM	PROJECTED FY10 Corresp. ADM	PROJECTED FY10 Total ADM	Adj for School Size ADM; HH included where elig.	District Cost Factor	Adjusted for Cost Factor	Special Needs Factor 1.20	Special Ed Intsv.	Adjust for SPED Intsv. *11.00	Students + Intensive Special Education	District Corresp. 80%	District Adjusted ADM	
2	Alaska Gateway	343.00	58.00	401.00	599.58	1.481	887.98	1065.58	5	55	1120.58	46.40	1166.98	
3	Aleutian Region	37.00	0.00	37.00	118.80	1.864	221.44	265.73	0	0	265.73	0.00	265.73	
4	Aleutians East	256.00	0.00	256.00	515.70	1.778	916.91	1100.29	1	11	1111.29	0.00	1111.29	
5	Anchorage	47464.25	896.00	48360.25	52164.21	1.000	52164.21	62597.05	809	8899	71496.05	716.80	72212.85	
6	Annette Island	268.00	0.00	268.00	395.56	1.216	481.00	577.20	1	11	588.20	0.00	588.20	
7	Bering Strait	1653.00	0.00	1653.00	2672.56	1.821	4866.73	5840.08	19	209	6049.08	0.00	6049.08	
8	Bristol Bay	140.00	2.00	142.00	261.98	1.397	365.99	439.19	2	22	461.19	1.60	462.79	
9	Chatham	154.00	3.00	157.00	289.53	1.405	406.79	488.15	3	33	521.15	2.40	523.55	
10	Chugach	70.00	170.00	240.00	144.85	1.420	205.69	246.83	0	0	246.83	136.00	382.83	
11	Copper River	454.25	50.25	504.50	788.28	1.264	996.39	1195.67	4	44	1239.67	40.20	1279.87	
12	Cordova	365.00	0.00	365.00	529.08	1.182	625.37	750.44	8	88	838.44	0.00	838.44	
13	Craig	332.00	394.67	726.67	469.62	1.133	532.08	638.50	7	77	715.50	315.74	1031.24	
14	Delta/Greely	785.00	300.00	1085.00	1080.75	1.191	1287.17	1544.60	11	121	1665.60	240.00	1905.60	
15	Denali	234.00	175.00	409.00	409.32	1.326	542.76	651.31	1	11	662.31	140.00	802.31	
16	Dillingham	508.00	6.00	514.00	659.74	1.312	865.58	1038.70	7	77	1115.70	4.80	1120.50	
17	Fairbanks	14075.00	293.00	14368.00	15938.04	1.059	16878.38	20254.06	303	3333	23587.06	234.40	23821.46	
18	Gaiena	234.00	3400.00	3634.00	345.34	1.376	475.19	570.23	0	0	570.23	2720.00	3290.23	
19	Haines	261.00	15.00	276.00	437.70	1.128	493.73	592.48	6	66	658.48	12.00	670.48	
20	Hoonah	115.00	0.00	115.00	205.77	1.270	261.33	313.60	4	44	357.60	0.00	357.60	
21	Hydaburg	60.00	0.00	60.00	118.22	1.348	159.36	191.23	0	0	191.23	0.00	191.23	
22	Iditarod Area	193.00	100.00	293.00	394.34	1.705	672.35	806.82	0	0	806.82	80.00	886.82	
23	Juneau	4840.00	81.00	4921.00	5476.37	1.093	5985.67	7182.80	130	1430	8612.80	64.80	8677.60	
24	Kake	95.00	0.00	95.00	160.81	1.296	208.41	250.09	3	33	283.09	0.00	283.09	
25	Kashunamiut	318.00	0.00	318.00	454.69	1.533	697.04	836.45	4	44	880.45	0.00	880.45	
26	Kenai Peninsula	8112.00	935.00	9047.00	10389.02	1.109	11521.42	13825.70	77	847	14672.70	748.00	15420.70	
27	Ketchikan Gateway	2060.00	35.00	2095.00	2706.32	1.106	2993.19	3591.83	20	220	3811.83	28.00	3839.83	
28	Klawock	119.10	0.00	119.10	216.31	1.196	258.71	310.45	3	33	343.45	0.00	343.45	
29	Kodiak Island	2535.00	80.00	2615.00	3120.29	1.216	3794.27	4553.12	23	253	4806.12	64.00	4870.12	
30	Kuspuk	326.00	0.00	326.00	679.97	1.622	1102.91	1323.49	3	33	1356.49	0.00	1356.49	
31	Lake & Peninsula	364.00	0.00	364.00	750.30	1.831	1373.80	1648.56	2	22	1670.56	0.00	1670.56	
32	Lower Kuskokwim	3948.00	0.00	3948.00	5852.79	1.599	9358.61	11230.33	62	682	11912.33	0.00	11912.33	
33	Lower Yukon	2038.80	0.00	2038.80	3093.87	1.703	5268.86	6322.63	13	143	6465.63	0.00	6465.63	
34	Mat-Su	15079.00	1485.00	16564.00	17229.33	1.048	18056.34	21667.61	270	2970	24637.61	1188.00	25825.61	
35	Nenana	187.00	800.00	987.00	317.88	1.313	417.38	500.86	2	22	522.86	640.00	1162.86	
36	Nome	668.00	8.50	676.50	934.11	1.402	1309.62	1571.54	5	55	1626.54	6.80	1633.34	
37	North Slope	1571.00	0.00	1571.00	2191.14	1.684	3689.88	4427.86	10	110	4537.86	0.00	4537.86	
38	Northwest Arctic	1854.00	0.00	1854.00	2705.43	1.720	4653.34	5584.01	21	231	5815.01	0.00	5815.01	
39	Pelican	16.00	0.00	16.00	39.60	1.408	55.76	66.91	0	0	66.91	0.00	66.91	
40	Petersburg	510.00	0.00	510.00	745.61	1.153	859.69	1031.63	10	110	1141.63	0.00	1141.63	
41	Pribilof	106.00	0.00	106.00	176.77	1.589	280.89	337.07	0	0	337.07	0.00	337.07	
42	Saint Mary's	180.00	0.00	180.00	283.80	1.522	431.94	518.33	1	11	529.33	0.00	529.33	
43	Sitka	1268.00	35.00	1303.00	1556.19	1.123	1747.60	2097.12	32	352	2449.12	28.00	2477.12	
44	Skagway	95.00	0.00	95.00	164.12	1.163	190.87	229.04	3	33	262.04	0.00	262.04	
45	Southeast Island	167.00	1.00	168.00	479.25	1.299	622.55	747.06	3	33	780.06	0.80	780.86	
46	Southwest Region	633.50	0.00	633.50	1064.45	1.587	1689.28	2027.14	6	66	2093.14	0.00	2093.14	
47	Tanana	40.00	0.00	40.00	89.70	1.677	150.43	180.52	1	11	191.52	0.00	191.52	
48	Unalaska	410.00	0.00	410.00	555.00	1.368	759.24	911.09	2	22	933.09	0.00	933.09	
49	Valdez	682.00	0.00	682.00	886.29	1.143	1013.03	1215.64	8	88	1303.64	0.00	1303.64	
50	Wrangell	305.00	4.00	309.00	469.43	1.100	516.37	619.64	5	55	674.64	3.20	677.84	
51	Yakutat	101.00	0.00	101.00	188.23	1.275	239.99	287.99	0	0	287.99	0.00	287.99	
52	Yukon Flats	270.80	0.00	270.80	535.63	1.948	1043.41	1252.09	3	33	1285.09	0.00	1285.09	
53	Yukon/Kovukuk	274.00	975.00	1249.00	578.97	1.711	990.62	1188.74	8	88	1276.74	780.00	2056.74	
54	Yupit	450.00	0.00	450.00	766.34	1.628	1247.60	1497.12	2	22	1519.12	0.00	1519.12	
55	Mt. Edgecumbe	430.00	0.00	430.00	499.20	1.123	560.60	672.72	0	0	672.72	0.00	672.72	
56														
57	TOTALS:	118,054.70	10,302.42	128,357.12	143,896.18	0.000	167,395.75	200,874.92	1,923	21,153	222,027.92	8,241.94	230,269.86	

Alaska Department of Education & Early Development

January 2009 Updated
 FY2010 Projections
 Department of Education & Early Development
 Foundation

	A	B	C	D	E	F	G	H	I	J
1	School District	\$5,580 Basic Need	Required Local Effort	Eligible Federal Impact AID	Impact AID Percent	Deductible Impact AID 90.0%	State AID	FY2010 PROJECTED Adjusted Floor	Quality Schools	FY10 PROJECTED Total State Entitlement
2	Alaska Gateway	6,511,748	0	312,928	100.00%	281,635	6,230,113	0	18,672	6,248,785
3	Aleutian Region	1,482,773	0	94,083	100.00%	84,675	1,398,098	0	4,252	1,402,350
4	Aleutians East	6,200,998	450,128	718,486	35.72%	230,979	5,519,891	0	17,781	5,537,672
5	Anchorage	402,947,703	101,145,807	12,567,783	54.69%	6,185,988	295,615,908	0	1,155,406	296,771,314
6	Annette Island	3,282,156	0	1,488,698	100.00%	1,339,828	1,942,328	0	9,411	1,951,739
7	Bering Strait	33,753,866	0	8,818,685	100.00%	7,936,817	25,817,049	0	96,785	25,913,834
8	Bristol Bay	2,582,368	806,424	174,176	75.05%	117,647	1,658,297	0	7,405	1,665,702
9	Chatham	2,921,409	0	336,084	100.00%	302,476	2,618,933	0	8,377	2,627,310
10	Chugach	2,136,191	0	129,604	100.00%	116,644	2,019,547	179,084	6,125	2,204,756
11	Copper River	7,141,675	0	167,392	100.00%	150,653	6,991,022	0	20,478	7,011,500
12	Cordova	4,678,495	755,869	35,117	45.40%	14,349	3,908,277	0	13,415	3,921,692
13	Craig	5,754,319	397,755	577,296	48.64%	252,717	5,103,847	0	16,500	5,120,347
14	Delta/Greely	10,633,248	0	301,560	100.00%	271,404	10,361,844	0	30,490	10,392,334
15	Denali	4,476,890	702,934	11,428	40.20%	4,135	3,769,821	0	12,837	3,782,658
16	Dillingham	6,252,390	631,792	1,156,677	50.34%	524,044	5,096,554	0	17,928	5,114,482
17	Fairbanks	132,923,747	27,131,178	10,162,549	60.59%	5,541,740	100,250,829	0	381,143	100,631,972
18	Galena	18,359,483	95,616	84,142	9.84%	7,452	18,256,415	0	52,644	18,309,059
19	Haines	3,741,278	1,081,719	0	77.30%	0	2,659,559	0	10,728	2,670,287
20	Hoonah	1,995,408	139,041	308,360	50.56%	140,316	1,716,051	0	5,722	1,721,773
21	Hydaburg	1,067,063	34,396	321,616	28.69%	83,044	949,623	0	3,060	952,683
22	Iditarod Area	4,948,456	0	476,654	100.00%	428,989	4,519,467	0	14,189	4,533,656
23	Juneau	48,421,008	13,816,916	0	57.07%	0	34,604,092	0	138,842	34,742,934
24	Kake	1,579,642	77,607	253,479	26.52%	60,500	1,441,535	0	4,529	1,446,064
25	Kashunamiut	4,912,911	0	1,753,215	100.00%	1,577,894	3,335,017	0	14,087	3,349,104
26	Kenai Peninsula	86,047,506	23,192,450	0	56.04%	0	62,855,056	0	246,731	63,101,787
27	Ketchikan Gateway	21,426,251	5,259,305	0	57.82%	0	16,166,946	0	61,437	16,228,383
28	Klawock	1,916,451	137,801	554,479	41.66%	207,896	1,570,754	0	5,495	1,576,249
29	Kodiak Island	27,175,270	4,353,652	1,577,158	41.84%	593,895	22,227,723	0	77,922	22,305,645
30	Kuspuk	7,569,214	0	1,552,475	100.00%	1,397,228	6,171,986	0	21,704	6,193,690
31	Lake & Peninsula	9,321,725	279,808	1,398,727	18.09%	227,727	8,814,190	0	26,729	8,840,919
32	Lower Kuskokwim	66,470,801	0	13,802,820	100.00%	12,422,538	54,048,263	0	190,597	54,238,860
33	Lower Yukon	36,078,215	0	8,631,293	100.00%	7,768,164	28,310,051	0	103,450	28,413,501
34	Mat-Su	144,106,904	23,355,306	0	52.18%	0	120,751,598	0	413,210	121,164,808
35	Nenana	6,488,759	95,907	1,152	73.77%	765	6,392,087	0	18,606	6,410,693
36	Nome	9,114,037	955,700	81,920	50.14%	36,967	8,121,370	0	26,133	8,147,503
37	North Slope	25,321,259	11,158,305	4,406,637	41.87%	1,660,553	12,502,401	0	72,606	12,575,007
38	Northwest Arctic	32,447,756	2,105,556	4,542,792	32.79%	1,340,623	29,001,577	0	93,040	29,094,617
39	Pelican	373,358	46,270	0	93.12%	0	327,088	97,647	1,071	425,806
40	Petersburg	6,370,295	1,147,665	0	60.54%	0	5,222,630	0	18,266	5,240,896
41	Pribilof	1,880,851	0	596,489	100.00%	536,840	1,344,011	0	5,393	1,349,404
42	Saint Mary's	2,953,661	34,565	0	48.68%	0	2,919,096	0	8,469	2,927,565
43	Sitka	13,822,330	3,604,320	24,451	64.96%	14,295	10,203,715	0	39,634	10,243,349
44	Skagway	1,462,183	662,121	0	53.32%	0	800,062	0	4,193	804,255
45	Southeast Island	4,357,199	0	15,145	100.00%	13,631	4,343,568	0	12,494	4,356,062
46	Southwest Region	11,679,721	0	3,060,391	100.00%	2,754,352	8,925,369	0	33,490	8,958,859
47	Tanana	1,068,682	27,918	24,342	100.00%	21,908	1,018,856	0	3,064	1,021,920
48	Unalaska	5,206,642	1,674,958	13,160	58.70%	6,952	3,524,732	0	14,929	3,539,661
49	Valdez	7,274,311	3,254,652	8,881	51.05%	4,080	4,015,579	0	20,858	4,036,437
50	Wrangell	3,782,347	624,990	2,081	77.46%	1,451	3,155,906	0	10,845	3,166,751
51	Yakutat	1,606,984	231,990	200,311	45.71%	82,406	1,292,588	0	4,608	1,297,196
52	Yukon Flats	7,170,802	0	705,762	100.00%	635,186	6,535,616	0	20,561	6,556,177
53	Yukon/Kovukuk	11,476,609	0	1,196,353	100.00%	1,076,718	10,399,891	0	32,908	10,432,799
54	Yupitit	8,476,690	0	2,417,205	100.00%	2,175,485	6,301,205	0	24,306	6,325,511
55	Mt. Edgecumbe	3,753,778	0	881,853	100.00%	793,668	2,960,110	0	10,764	2,970,874
56									Military/Other	26,027,300
57	TOTALS:	1,284,905,816	229,470,421	85,945,889		59,427,254	996,008,141	276,731	3,684,319	1,025,996,491

HB273 & Formula Changes

In addition to the hold harmless provision that was implemented, HB273, enacted in 2008, changed three other components of the formula over a period of five years.

Fiscal Year	District Cost Factor	Intensive Multiplier	Base Student Allocation
FY2009	50% of ISER	x 9	\$5,480
FY2010	62.5% of ISER	x 11	\$5,580
FY2011	75% of ISER	x 13	\$5,680
FY2012	87.5% of ISER		
FY2013	100% ISER		

Area Cost Differential Table FY09 FY10 FY11 FY12 FY13

District	Education Task Force District Cost Factors				
	50% ISER	62.50% ISER	75.0% ISER	87.50% ISER	100% ISER
Alaska Gateway	1.443	1.481	1.519	1.557	1.594
Aleutian Region	1.838	1.864	1.890	1.916	1.939
Aleutians East Borough	1.707	1.778	1.849	1.920	1.991
Anchorage	1.000	1.000	1.000	1.000	1.000
Annette Island	1.175	1.216	1.257	1.298	1.338
Bering Strait	1.762	1.821	1.880	1.939	1.998
Bristol Bay Borough	1.370	1.397	1.424	1.451	1.478
Chatham	1.348	1.405	1.462	1.519	1.576
Chugach	1.395	1.420	1.445	1.470	1.496
Copper River	1.246	1.264	1.282	1.300	1.316
Cordova	1.165	1.182	1.199	1.216	1.234
Craig	1.108	1.133	1.158	1.183	1.206
Delta/Greely	1.174	1.191	1.208	1.225	1.241
Denali Borough	1.323	1.326	1.329	1.332	1.332
Dillingham	1.300	1.312	1.324	1.336	1.346
Fairbanks North Star Borough	1.055	1.059	1.063	1.067	1.070
Galena	1.370	1.376	1.382	1.388	1.391
Haines Borough	1.104	1.128	1.152	1.176	1.200
Hoonah	1.227	1.270	1.313	1.356	1.399
Hydaburg	1.295	1.348	1.401	1.454	1.504
Iditarod Area	1.658	1.705	1.752	1.799	1.846
Juneau Borough	1.075	1.093	1.111	1.129	1.145
Kake	1.242	1.296	1.350	1.404	1.459
Kashunamiut	1.504	1.533	1.562	1.591	1.619
Kenai Peninsula Borough	1.088	1.109	1.130	1.151	1.171
Ketchikan Gateway Borough	1.085	1.106	1.127	1.148	1.170
Klawock	1.160	1.196	1.232	1.268	1.302
Kodiak Island Borough	1.191	1.216	1.241	1.266	1.289
Kuspuk	1.584	1.622	1.660	1.698	1.734
Lake & Peninsula Borough	1.776	1.831	1.886	1.941	1.994
Lower Kuskokwim	1.577	1.599	1.621	1.643	1.663
Lower Yukon	1.650	1.703	1.756	1.809	1.861
Mat-Su Borough	1.040	1.048	1.056	1.064	1.070
Nenana	1.304	1.313	1.322	1.331	1.338
Nome	1.385	1.402	1.419	1.436	1.450
North Slope Borough	1.648	1.684	1.720	1.756	1.791
Northwest Arctic Borough	1.686	1.720	1.754	1.788	1.823
Pelican	1.384	1.408	1.432	1.456	1.477
Petersburg	1.122	1.153	1.184	1.215	1.244
Pribilof	1.555	1.589	1.623	1.657	1.691
Saint Mary's	1.488	1.522	1.556	1.590	1.624
Sitka Borough	1.098	1.123	1.148	1.173	1.195
Skagway	1.159	1.163	1.167	1.171	1.174
Southeast Island	1.264	1.299	1.334	1.369	1.403
Southwest Region	1.554	1.587	1.620	1.653	1.685
Tanana	1.641	1.677	1.713	1.749	1.786
Unalaska	1.343	1.368	1.393	1.418	1.441
Valdez	1.133	1.143	1.153	1.163	1.170
Wrangell	1.080	1.100	1.120	1.140	1.159
Yakutat	1.229	1.275	1.321	1.367	1.412
Yukon Flats	1.892	1.948	2.004	2.060	2.116
Yukon/Kovukuk	1.669	1.711	1.753	1.795	1.835
Yupit	1.596	1.628	1.660	1.692	1.723
Mt. Edgecumbe High School	1.098	1.123	1.148	1.173	1.195