

01/21/13
OVERVIEW:
ALASKA
PUBLIC
SCHOOL
FUNDING
FORMULA

<TARGET><BILL></BILL><SUBJECT>01-21-13 OVERVIEW ALASKA
PUBLIC SCHOOL FUNDING
FORMULA</SUBJECT><COMM>SEDC28</COMM></TARGET>



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. Quality schools grant

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 1, 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 1, may enter kindergarten. (AS 14.03.080 (d))
- A child with a disability and an active Individualized Education Program (IEP) may attend school at the age of 3 or if under the age of 22. (AS 14.30.180 (1))

6 STEPS TO DISTRICT ADJUSTED ADM

USED TO CALCULATE ENTITLEMENT

- Step 1. Adjust: ADM for School Size
- Step 2. Apply: District Cost Factor
- Step 3. Apply: Special Needs Factor
- Step 4. Apply: Vocational & Technical Factor
- Step 5. Add: Intensive Services Counts
- Step 6. Add: Correspondence Student Counts

= District Adjusted ADM

STEP 1. ADJUST THE ADM FOR SCHOOL SIZE

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	$793.60 + (.84 * (ADM - 750))$

--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.

STEP 1. ADJUST THE ADM FOR SCHOOL SIZE (CONTINUED)

An alternative school with an ADM of 175 or greater *and* administered as a separate facility the ADM, will be adjusted individually.

Unless:

1. It's in the 1st year of service with ADM between 120 to 175 receives an adjustment of 1.33; OR
2. It had an ADM of 175 or greater in the prior year but drops below 175 in the current fiscal year will receive an adjustment of 1.33; OR
3. It has an ADM of less than 175 shall be counted as a part of the school in the district with the *highest* ADM.

Charter school with an ADM of 150 or greater is adjusted as a separate facility unless:

1. It's in the 1st year of service with ADM between 120 to 150 receives an adjustment of 1.38; **OR**
2. It had an ADM of 150 or greater in the prior year but drops below this in the current fiscal year will receive an adjustment of 1.38; **OR**
3. It continues to stay below 150 ADM then it receives an adjustment of 1.18.

**STEP 1. EXAMPLE:
NOME PUBLIC SCHOOLS
PROJECTED FY2013 ADM BY SCHOOL**

Nome Elementary School.....	384.00
Nome-Beltz Jr/Sr High School.....	273.00
Anvil City Science Academy.....	44.00
Nome Youth Facility.....	<u>14.00</u>
Total ADM.....	715.00

STEP 1.
EXAMPLE:
NOME PUBLIC
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) $326.10 + \{.97 * (384.00 - 250)\}$ 456.08

7-12 Adjusted ADM's

(Ref. 5) $326.10 + \{.97 * (273.00 - 250)\}$ 348.41

Anvil Charter School 44 * 1.18 51.92
 (Ref. 1) *Youth facility's ADM* 14 + 39.60

School Size Adjusted ADM 896.01

HOLD HARMLESS PROVISION

The Hold Harmless provision applies to 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 determine if a decrease of 5% or greater has occurred. If there is then the prior fiscal year will become the base.

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

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

NOME & THE HOLD HARMLESS PROVISION.

Nome received 25% of Hold Harmless in the prior year. That was the final phase so the district is transitioned out of Hold Harmless in the current projection.

Did Nome reactivate the Hold Harmless provision again?

FY12 Projected ADM	701.00	FY12 School Size Adj. ADM	871.63
FY13 Projected ADM	727.00	<u>FY13 School Size Adj. ADM</u>	-896.01
		DIFFERENCE	(24.38)

Answer: NO

STEP 2. DISTRICT COST FACTORS

- Cost factors are specific to each school district.
- Cost Factors range from 1.000 to 2.116.

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

$$896.01 \times \underline{1.450} = 1,299.21$$

STEP 3. SPECIAL NEEDS FUNDING

- Includes special education (except intensive), vocational education, gifted/talented and bilingual/bicultural are block funded at 20%.

STEP 3. *EXAMPLE:* NOME PUBLIC SCHOOLS

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

$$1,299.21 \times \underline{1.20} = \mathbf{1,559.05}$$

(Shown on Column R, page 8 of Overview)

STEP 4. VOCATIONAL & TECHNICAL FUNDING

- Career & Technical Education (CTE), is funded at factor of 1.015.
- It is intended to assist districts in providing career and technical education services in grades seven through 12.
- This excludes costs associated with administrative expenses; and instruction in general literacy, mathematics, and job readiness skills.

AS 14.17.420 (a)(3)

STEP 4. *EXAMPLE:* NOME PUBLIC SCHOOLS

**Multiply the adjusted ADM (from Step 3)
by the Career & Technical Education
Factor**

$$1,559.05 \times \underline{1.015} = 1,582.44$$

(Shown on Column S, page 8 of Overview)

STEP 5. 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. Meet intensive qualifications for each intensive services student.

(Intensive Student Count) x 13 = Intensive Student Funding

An Intensive Services adm generates \$73,840.

STEP 5. *EXAMPLE:* NOME PUBLIC SCHOOLS

**Multiply the Intensive Student Count by 13
& add to the adjusted ADM (from Step 4)**

Nome Public Schools has 6 Intensive Students

$$**6 x 13 = 78**$$

$$**1,582.44 + 78 = 1,660.44**$$

(Shown on Column V, page 8 of Overview)

STEP 6. CORRESPONDENCE PROGRAMS

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

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

Each correspondence adm generates \$4,544.

STEP 6. *EXAMPLE:* NOME PUBLIC SCHOOLS

Multiply the Correspondence Student ADM by 80% and add to the Adjusted ADM to get Final District Adjusted ADM (AADM). (from Step 5)

~Nome Public Schools has 12 Correspondence Students

$$12 \times .80 = 9.60$$

$$1,660.44 + \underline{9.60} = 1,670.04$$

(Shown on Column W & X, page 8 of Overview)

BASIC NEED *ENTITLEMENT*

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

$$**1,670.04 \times \underline{\$5,680} = \$9,485,827**$$

(Shown on Column B, page 9 of Overview)

NOME: *SUMMARIZED*

DISTRICT ADJUSTED ADM & BASIC NEED

Projected ADM for Nome: 715.00 + 12 corresp. = 727.00

Step 1. Adjusted ADM for School Size:	896.01
<i>No Adjustment for Hold Harmless</i>	896.01
Step 2. Apply the District Cost Factor:	x <u>1.450</u>
	1,299.21
Step 3. Apply the Special Needs Factor:	x <u>1.20</u>
	1,559.05
Step 4. Apply the Career & Technical Ed Factor:	x <u>1.015</u>
	1,582.44
Step 5. Add Intensive Service Counts:	+ <u>78.00</u>
(6.00 x 13 = 78)	1,660.44
Step 6. Add Correspondence Student Counts:	+ <u>9.60</u>
(12 x .80 = 9.60)	
= District Adjusted ADM	1,670.04
<i>Multiply by \$5,680 the FY13 Base Student Allocation</i>	x <u>\$5,680</u>

BASIC NEED:

\$9,485,827

COMPONENTS OF BASIC NEED (WHO PAYS?)

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

SB 182 FULL & TRUE VALUE / LOCAL EFFORT CALCULATION

Current year full & true value, as provided by the state assessor, is multiplied by 2.65 mills for the purposes of calculating the Required Local Effort for foundation funding.

CALCULATING REQUIRED LOCAL CONTRIBUTION

EXAMPLE: NOME PUBLIC SCHOOLS

Equivalent of 2.65 mills of the full & true value, but not to exceed 45% of the school districts prior year basic need.

.00265 of Full and True value of taxable real and personal property:

$$.00265 \times \underline{\$ 326,939,700} = \mathbf{\$866,390}$$

45% of Prior Year Basic Need:

$$.45 \times \underline{\$9,262,206} = \$4,167,993$$

(Shown on Column C, page 9 of Overview)

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.

TITLE VIII FEDERAL IMPACT AID PAYMENTS

EXAMPLE: NOME PUBLIC SCHOOLS

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

\$44,300

(amount eligible for Deduction)

(Shown on Column D, page 9 of Overview)

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 15 of each year and may consist of:

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

TITLE VIII PERCENTAGE
EXAMPLE: NOME PUBLIC SCHOOLS

Required Local: \$ 866,390 = **42.27%**

Budgeted Local: \$2,049,811

(This percentage is only derived for City & Boroughs)

(Shown on Column E, page 9 of Overview)

IMPACT AID

EXAMPLE: NOME PUBLIC SCHOOLS

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

Nome's Deductible Impact Aid Calculation:

$$\mathbf{\$44,300 \times 42.27\% \times 90\% = \$16,853}$$

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

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

STATE AID NOME PUBLIC SCHOOLS

Nome's State Aid:

Basic Need	\$ 9,485,827
Less Required Local	(866,390)
<u>Less Impact Aid</u>	<u>(16,853)</u>
State Aid	\$ 8,602,584

(Shown on Column G, page 9 of Overview)

ADDITIONAL FUNDS **ABOVE BASIC NEED**

← **Additional Local Contribution**

← **Quality Schools Grant**

CALCULATING THE ADDITIONAL LOCAL CONTRIBUTION *EXAMPLE: NOME PUBLIC SCHOOLS*

Up to the **greater** of 2 mills of the tax base or 23% of the district's current year Basic Need can be contributed in addition to the minimum local contribution.

.002 of Full & True Value Tax Base:

$$.002 \times \$326,939,700 = \$653,879$$

23% of Basic Need:

$$.23 \times \$9,485,827 = \mathbf{\$2,181,740}$$

MAXIMUM LOCAL CONTRIBUTION

EXAMPLE: NOME CITY SCHOOLS

Required Local Contribution plus
Additional Local Contribution

Required Local Contribution: \$ 866,390

Additional Local Contribution: + 2,181,740

Maximum Local Contribution: 3,048,130

QUALITY SCHOOLS GRANT

AS 14.17.480 provides a quality school funding grant of the district's Adjusted ADM multiplied by \$16.

Example: Nome Public Schools

$$1,670.04 \times \$16 = \$26,721$$

(Column X, page 8 and Column I, page 9 of Overview)

COMPONENTS OF STATE AID

A Permanent Funding Component of State Aid

Nome's Total State Aid equals:

<i>Calculated</i> State Aid	\$8,602,584
<i>plus</i> the Quality Schools Grant	<u>\$ 26,721</u>
TOTAL STATE ENTITLEMENT	\$8,629,305

(Column J, page 9 of Overview)

PLEASE NOTE:
**PRORATING THE PUBLIC SCHOOL
FUNDING FORMULA**

If the amount appropriated by the legislature is insufficient to meet the total the amounts authorized then all districts will be reduced pro rata.

AS 14.17.400 (b)

ANY QUESTIONS



Public School Funding Program Overview



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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 school with an ADM of 175 or greater *and* administered as a separate facility the ADM will be adjusted separately, unless:

- A. It's new and the 1st year of service with ADM between 120 to 175 receives an adjustment of 1.33; OR
- B. It had an ADM of 175 or greater in the prior year but drops below 175 in the current fiscal year receives an adjustment of 1.33; OR
- C. It has an ADM of less than 175 shall be counted as a part of the school in the district with the *highest* ADM.

* Charter school with an ADM of 150 or greater is adjusted as a separate facility unless:

- A. It's new and the 1st year of service with ADM between 120 to 150 receives an adjustment of 1.38; OR
- B. It had an ADM of 150 or greater in the prior year but drops below in the current fiscal year receives an adjustment of 1.38; OR
- C. It continues to stay below 150 ADM then it receives an adjustment of 1.18.

Select the appropriate formula from the school size factor table to 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 (see step 5).

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 adjusted ADM 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 adjusted ADM 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 adjusted ADM difference between the current FY and the base FY.
- 50% of the school size adjusted ADM difference between the second FY and the base FY.
- 25% of the school size adjusted ADM 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 2.116. [FY10 = 62.5% ISER with 12.5% added each subsequent year for 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 district's 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, AS 14.17.420 (b), to qualify for special needs funding.

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

Vocational & Technical Funding [Step 4]

(Now referred to as Career & Technical Education or CTE)

These funds are intended to assist districts in providing vocational and technical instruction for students enrolled in grades seven through 12. This excludes costs associated with administrative expenses; and instruction in general literacy, math, and job readiness skills, AS 14.17.420(a)(3). *(Enacted in 2011)*

The districts' previously adjusted ADM is now multiplied by the Career & Technical Education factor of 1.015.

Intensive Services Funding [Step 5]

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 13.

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

Correspondence Programs [Step 6]

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 \$5,680 for FY13.

PUBLIC SCHOOL FUNDING ELEMENTS

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

Required Local Contribution

The local requirement is the equivalent of a 2.65 mill tax levy on the full and true value of the taxable real and personal property in the district; and not to exceed 45% of the district's basic need for the preceding fiscal year.

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.

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 equals State Aid Entitlement.

ADDITIONAL FUNDS ABOVE BASIC NEED

Maximum Local Contribution

The City or Borough can contribute more than is required but may not exceed the maximum local contribution. 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 = \$2,181,740 OR

.002 of Full & True Value = \$653,879

RESULT:

Required Local Effort: \$ 866,390

Additional Local Contribution: +\$2,181,740 [*23% of Basic Need*]

Maximum Local Contribution: \$3,048,130

Quality School Grants

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

Example: Nome Public Schools

Column

I. Basic Need Calculation

Projected ADM 727.00 L

Determining School Size Adjustment

[Utilizing Table from page 4]

Nome Elementary School = 384

Nome/Beltz Jr. & Senior High = 273

Anvil City Science Academy = 44

Nome Youth Facility = 14

$326.10 + (.97 \times (384 - 250)) = 456.08$
$326.10 + (.97 \times (273 - 250)) = 348.41$
$1.18 \times 44 = 51.92$
$14 = 39.60$

FY13 School Size adjusted ADM **896.01**

Less FY12 School Size adjusted ADM **871.63**

No loss in School Size adjustment over PY

Determine eligibility: *District received 25% of Hold Harmless in the prior year and has now transitioned out of Hold Harmless in the current year.*

School Size Adjusted ADM 896.01 O

Apply District Cost Factor $\times 1.450$ P
1,299.21 Q

Apply Special Needs Factor $\times 1.20$ R
1,559.05

Apply the *Career Technical Education* Factor $\times 1.015$ S
1,582.44

Add Intensive Service Counts $+ 78.00$ V
(6 x 13) = 78.00 1,660.44 U

Add Correspondence Counts $+ 9.60$ W
(12 * .80) = 9.60

District Adjusted ADM **1,670.04** X

Multiply by \$5,680 base allocation $\times \$5,680.00$

Basic Need: \$ 9,485,827 B

II. Nome's State Aid

Basic Need \$9,485,827 B

Required Local Contribution (866,390) C

Impact Aid $+ (16,853)$ F

State Aid **\$8,602,584** G

III. Quality Schools Grant

District adjusted ADM x \$16 1,670.04 W

$\times \$16.00$

\$26,721 I

IV. Components of State Aid

State Aid \$8,602,584 G

Quality Schools Grant $+ 26,721$ I

Total State Aid Entitlement \$8,629,305 J

Alaska Department of Education & Early Development

September 2012 Updated

FY2013 Projections

Department of Education & Early Development
Foundation

School District	L+M			O	P	Q	R	S	T	U	V	W	X	
	K	L	M											N
	PROJ FY13 ADM	Corresp. ADM	FY13 PROJ Total ADM	Before School Size Adjust HH	Projected School Size ADM; HH included where elig.	100% ISER District Cost Factor	Adjusted for Cost Factor	Special Needs Factor 1.20	CTE Factor 1.015	SPED Intsv.	Adjust for SPED Intsv *13.00	Students + Intensive Special Education	District Corresp. 80%	District Adjusted ADM
Alaska Gateway	343.00	48.00	391.00	614.16	614.16	1.594	978.97	1174.76	1192.38	11	143	1335.38	38.40	1373.78
Aleutian Region	30.00	0.00	30.00	79.20	89.10	1.939	172.76	207.31	210.42	3	39	249.42	0.00	249.42
Aleutians East	228.00	0.00	228.00	403.82	434.87	1.991	865.83	1039.00	1054.59	1	13	1067.59	0.00	1067.59
Anchorage	47682.00	863.00	48545.00	52404.53	52404.53	1.000	52404.53	62885.44	63828.72	746	9698	73526.72	690.40	74217.12
Annette Island	252.40	0.00	252.40	375.75	399.42	1.338	534.42	641.30	650.92	2	26	676.92	0.00	676.92
Bering Strait	1620.00	0.00	1620.00	2611.80	2611.80	1.998	5218.38	6262.06	6355.99	20	260	6615.99	0.00	6615.99
Bristol Bay	145.00	0.00	145.00	237.15	256.90	1.478	379.70	455.64	462.47	1	13	475.47	0.00	475.47
Chatham	156.00	0.00	156.00	296.59	296.59	1.576	467.43	560.92	569.33	3	39	608.33	0.00	608.33
Chugach	63.00	195.00	258.00	140.96	140.96	1.496	210.88	253.06	256.86	0	0	256.86	156.00	412.86
Copper River	430.75	58.25	489.00	682.15	714.89	1.316	940.80	1128.96	1145.89	6	78	1223.89	46.60	1270.49
Cordova	323.00	0.00	323.00	461.04	475.62	1.234	586.92	704.30	714.86	4	52	766.86	0.00	766.86
Craig	326.00	323.00	649.00	464.28	464.28	1.206	559.92	671.90	681.98	5	65	746.98	258.40	1005.38
Delta/Greely	791.00	126.00	917.00	1032.97	1032.97	1.241	1281.92	1538.30	1561.37	15	195	1756.37	100.80	1857.17
Denali	225.00	500.00	725.00	373.29	401.05	1.332	534.20	641.04	650.66	4	52	702.66	400.00	1102.66
Dillingham	450.00	8.00	458.00	598.20	639.83	1.346	861.21	1033.45	1048.95	11	143	1191.95	6.40	1198.35
Fairbanks	14091.00	273.00	14364.00	16053.30	16053.30	1.070	17177.03	20612.44	20921.63	412	5356	26277.63	218.40	26496.03
Galena	304.00	3400.00	3704.00	416.62	416.62	1.391	579.52	695.42	705.85	0	0	705.85	2720.00	3425.85
Haines	283.00	5.00	288.00	437.70	437.70	1.200	525.24	630.29	639.74	7	91	730.74	4.00	734.74
Hoonah	114.00	0.00	114.00	192.06	192.06	1.399	268.69	322.43	327.27	5	65	392.27	0.00	392.27
Hydaburg	47.00	0.00	47.00	81.13	87.84	1.504	132.11	158.53	160.91	3	39	199.91	0.00	199.91
Iditarod Area	203.00	130.00	333.00	418.18	418.18	1.846	771.96	926.35	940.25	1	13	953.25	104.00	1057.25
Juneau	4908.00	70.00	4978.00	5573.37	5573.37	1.145	6381.51	7657.81	7772.68	100	1300	9072.68	56.00	9128.68
Kake	96.60	0.00	96.60	150.28	150.28	1.459	219.26	263.11	267.06	1	13	280.06	0.00	280.06
Kashunamiut	315.63	0.00	315.63	451.32	451.32	1.619	730.69	876.83	889.98	5	65	954.98	0.00	954.98
Kenai Peninsula	8093.00	833.00	8926.00	10457.81	10457.81	1.171	12246.10	14695.32	14915.75	128	1664	16579.75	666.40	17246.15
Ketchikan Gatew	2043.00	83.00	2126.00	2563.76	2563.76	1.170	2999.60	3599.52	3653.51	27	351	4004.51	66.40	4070.91
Klawock	126.00	0.00	126.00	209.94	209.94	1.302	273.34	328.01	332.93	5	65	397.93	0.00	397.93
Kodiak Island	2401.00	111.00	2512.00	3012.33	3012.33	1.289	3882.89	4659.47	4729.36	26	338	5067.36	88.80	5156.16
Kuspuk	339.00	0.00	339.00	628.45	628.45	1.734	1089.73	1307.68	1327.30	2	26	1353.30	0.00	1353.30
Lake & Peninsula	310.25	15.00	325.25	660.18	682.71	1.994	1361.32	1633.58	1658.08	4	52	1710.08	12.00	1722.08
Lower Kuskokw	3972.00	0.00	3972.00	6018.13	6018.13	1.663	10008.15	12009.78	12189.93	48	624	12813.93	0.00	12813.93
Lower Yukon	2022.20	0.00	2022.20	3051.72	3051.72	1.861	5679.25	6815.10	6917.33	18	234	7151.33	0.00	7151.33
Mat-Su	15563.00	1662.00	17225.00	17902.07	17902.07	1.070	19155.21	22986.25	23331.04	290	3770	27101.04	1329.60	28430.64
Nenana	201.00	730.00	931.00	305.85	305.85	1.338	409.23	491.08	498.45	2	26	524.45	584.00	1108.45
Nome	715.00	12.00	727.00	896.01	896.01	1.450	1299.21	1559.05	1582.44	6	78	1660.44	9.60	1670.04
North Slope	1577.00	0.00	1577.00	2201.31	2201.31	1.791	3942.55	4731.06	4802.03	9	117	4919.03	0.00	4919.03
Northwest Arcti	1921.00	0.00	1921.00	2816.58	2816.58	1.823	5134.63	6161.56	6253.98	25	325	6578.98	0.00	6578.98
Pelican	11.00	0.00	11.00	39.60	39.60	1.477	58.49	70.19	71.24	0	0	71.24	0.00	71.24
Petersburg	435.00	0.00	435.00	628.22	664.91	1.244	827.15	992.58	1007.47	15	195	1202.47	0.00	1202.47
Pribilof	81.00	0.00	81.00	130.47	155.41	1.691	262.80	315.36	320.09	0	0	320.09	0.00	320.09
Saint Mary's	175.00	0.00	175.00	277.45	279.04	1.624	453.16	543.79	551.95	1	13	564.95	0.00	564.95
Sitka	1280.00	30.00	1310.00	1571.88	1571.88	1.195	1878.40	2254.08	2287.89	34	442	2729.89	24.00	2753.89
Skagway	63.00	0.00	63.00	104.97	116.45	1.174	136.71	164.05	166.51	0	0	166.51	0.00	166.51
Southeast Island	163.85	1.00	164.85	439.90	449.74	1.403	630.99	757.19	768.55	5	65	833.55	0.80	834.35
Southwest Regio	634.55	0.00	634.55	1077.14	1077.14	1.685	1814.98	2177.98	2210.65	7	91	2301.65	0.00	2301.65
Tanana	35.00	0.00	35.00	63.25	71.07	1.786	126.93	152.32	154.60	2	26	180.60	0.00	180.60
Unalaska	420.00	0.00	420.00	565.80	565.80	1.441	815.32	978.38	993.06	4	52	1045.06	0.00	1045.06
Valdez	665.00	0.00	665.00	863.36	863.36	1.170	1010.13	1212.16	1230.34	13	169	1399.34	0.00	1399.34
Wrangell	312.00	100.00	412.00	449.16	449.16	1.159	520.58	624.70	634.07	9	117	751.07	80.00	831.07
Yakutat	94.00	0.00	94.00	146.98	174.09	1.412	245.82	294.98	299.40	0	0	299.40	0.00	299.40
Yukon Flats	263.00	3.00	266.00	505.27	518.19	2.116	1096.49	1315.79	1335.53	5	65	1400.53	2.40	1402.93
Yukon/Koyukuk	267.00	980.00	1247.00	521.89	542.62	1.835	995.71	1194.85	1212.77	7	91	1303.77	784.00	2087.77
Yup'it	452.00	0.00	452.00	729.52	729.52	1.723	1256.96	1508.35	1530.98	6	78	1608.98	0.00	1608.98
Mt. Edgecumbe	400.00	0.00	400.00	471.60	471.60	1.195	563.56	676.27	686.41	0	0	686.41	0.00	686.41
TOTALS:	118,462.23	10,559.25	129,021.48	143,860.45	144,243.89	0.000	172,959.27	207,551.13	210,664.40	2,064	26,832	237,496.40	8,447.40	245,943.80

Alaska Department of Education & Early Development

September 2012 Updated
 FY2013 Projections
 Department of Education & Early Development
 Foundation

A	B	C	D	E	F	G	H	I	J
School District	\$5,680 Basic Need	Required Local Effort	Eligible Federal Impact AID	Impact AID Percent	Deductible Impact AID 90.0%	State AID	FY2013 PROJECTED Adjusted Floor	Quality Schools	FY13 PROJECTED Total State Entitlement
Alaska Gateway	7,803,070	0	303,394	100.00%	273,055	7,530,015	0	21,980	7,551,995
Aleutian Region	1,416,706	0	47,400	100.00%	42,660	1,374,046	0	3,991	1,378,037
Aleutians East	6,063,911	620,274	826,628	43.04%	320,203	5,123,434	0	17,081	5,140,515
Anchorage	421,553,242	94,429,970	20,378,778	46.10%	8,455,155	318,668,117	0	1,187,474	319,855,591
Annette Island	3,844,906	0	1,790,190	100.00%	1,611,171	2,233,735	0	10,831	2,244,566
Bering Strait	37,578,823	0	9,953,065	100.00%	8,957,759	28,621,064	0	105,856	28,726,920
Bristol Bay	2,700,670	706,796	167,472	53.97%	81,346	1,912,528	0	7,608	1,920,136
Chatham	3,455,314	0	202,530	100.00%	182,277	3,273,037	0	9,733	3,282,770
Chugach	2,345,045	0	59,166	100.00%	53,249	2,291,796	95,451	6,606	2,393,853
Copper River	7,216,383	0	284,327	100.00%	255,894	6,960,489	0	20,328	6,980,817
Cordova	4,355,765	740,388	16,197	42.09%	6,136	3,609,241	0	12,270	3,621,511
Craig	5,710,558	336,159	523,000	42.00%	197,694	5,176,705	0	16,086	5,192,791
Delta/Greely	10,548,726	0	356,671	100.00%	321,004	10,227,722	0	29,715	10,257,437
Denali	6,263,109	649,988	9,152	31.25%	2,574	5,610,547	0	17,643	5,628,190
Dillingham	6,806,628	446,138	585,048	35.37%	186,238	6,174,252	0	19,174	6,193,426
Fairbanks	150,497,450	25,585,072	13,441,263	54.06%	6,539,712	118,372,666	0	423,936	118,796,602
Galena	19,458,828	79,432	114,956	4.82%	4,987	19,374,409	0	54,814	19,429,223
Haines	4,173,323	846,964	0	54.33%	0	3,326,359	0	11,756	3,338,115
Hoonah	2,228,094	192,261	116,564	48.77%	51,163	1,984,670	0	6,276	1,990,946
Hydaburg	1,135,489	39,778	231,692	17.60%	36,700	1,059,011	0	3,199	1,062,210
Iditarod Area	6,005,180	0	279,827	100.00%	251,844	5,753,336	0	16,916	5,770,252
Juneau	51,850,902	11,909,678	0	50.26%	0	39,941,224	0	146,059	40,087,283
Kake	1,590,741	74,459	176,380	28.94%	45,940	1,470,342	0	4,481	1,474,823
Kashunamiut	5,424,286	0	1,861,333	100.00%	1,675,200	3,749,086	0	15,280	3,764,366
Kenai Peninsula	97,958,132	22,097,401	0	50.13%	0	75,860,731	0	275,938	76,136,669
Ketchikan Gateway	23,122,769	4,220,699	0	50.79%	0	18,902,070	0	65,135	18,967,205
Klawock	2,260,242	137,531	652,757	68.59%	402,953	1,719,758	0	6,367	1,726,125
Kodiak Island	29,286,989	3,652,381	1,919,431	35.31%	609,976	25,024,632	0	82,499	25,107,131
Kuspuk	7,686,744	0	1,338,775	100.00%	1,204,898	6,481,846	0	21,653	6,503,499
Lake & Peninsula	9,781,414	384,730	1,786,068	26.75%	429,996	8,966,688	0	27,553	8,994,241
Lower Kuskokwim	72,783,122	0	16,422,151	100.00%	14,779,936	58,003,186	0	205,023	58,208,209
Lower Yukon	40,619,554	0	12,305,107	100.00%	11,074,596	29,544,958	0	114,421	29,659,379
Mat-Su	161,486,035	24,018,753	0	48.09%	0	137,467,282	0	454,890	137,922,172
Nenana	6,295,996	74,326	0	57.38%	0	6,221,670	0	17,735	6,239,405
Nome	9,485,827	866,390	44,300	42.27%	16,853	8,602,584	0	26,721	8,629,305
North Slope	27,940,090	12,164,847	4,545,891	36.50%	1,493,325	14,281,918	0	78,704	14,360,622
Northwest Arctic	37,368,606	1,818,033	4,820,110	36.23%	1,571,693	33,978,880	0	105,264	34,084,144
Pelican	404,643	37,865	0	70.57%	0	366,778	85,133	1,140	453,051
Petersburg	6,830,030	927,102	0	50.00%	0	5,902,928	0	19,240	5,922,168
Pribilof	1,818,111	0	626,378	100.00%	563,740	1,254,371	0	5,121	1,259,492
Saint Mary's	3,208,916	33,992	0	43.58%	0	3,174,924	0	9,039	3,183,963
Sitka	15,642,095	3,054,025	17,047	57.01%	8,747	12,579,323	0	44,062	12,623,385
Skagway	945,777	439,172	0	38.83%	0	506,605	0	2,664	509,269
Southeast Island	4,739,108	0	2,563	100.00%	2,307	4,736,801	0	13,350	4,750,151
Southwest Region	13,073,372	0	3,838,862	100.00%	3,454,976	9,618,396	0	36,826	9,655,222
Tanana	1,025,808	24,589	75,440	100.00%	67,896	933,323	0	2,890	936,213
Unalaska	5,935,941	1,473,392	19,533	51.16%	8,994	4,453,555	0	16,721	4,470,276
Valdez	7,948,251	3,428,798	7,625	41.89%	2,875	4,516,578	0	22,389	4,538,967
Wrangell	4,720,478	510,520	1,407	32.67%	414	4,209,544	0	13,297	4,222,841
Yakutat	1,700,592	184,192	131,577	36.20%	42,868	1,473,532	0	4,790	1,478,322
Yukon Flats	7,968,642	0	827,849	100.00%	745,064	7,223,578	0	22,447	7,246,025
Yukon/Koyukuk	11,858,534	0	992,005	100.00%	892,805	10,965,729	0	33,404	10,999,133
Yupitit	9,139,006	0	2,908,280	100.00%	2,617,452	6,521,554	0	25,744	6,547,298
Mt. Edgecumbe	3,898,809	0	1,007,473	100.00%	906,726	2,992,083	0	10,983	3,003,066
TOTALS:	1,396,960,782	216,206,095	106,015,662		70,451,051	1,110,303,636	180,584	3,935,103	1,140,446,623

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/Koyukuk	1.669	1.711	1.753	1.795	1.835
Yupitit	1.596	1.628	1.660	1.692	1.723
Mt. Edgecumbe High School	1.098	1.123	1.148	1.173	1.195