

ALASKA LEGISLATURE COMMITTEE BILL FILES - 1987 - 1988 8879

CSHB 126 271

CSHB

126

SENATE COMMITTEE REPORT

FURTHER:

5/18/87

DATE TURNED INTO OFFICE

5/19/87

Mr. President:

FINANCE

Committee considered CSHB 126(Fin)

public school foundation program, employer contributions to the Teachers' Retirement System, and community school programs; efd

and recommended:

replace with CS FOR _____) same title
 or adopt _____ CS FOR _____) new title

attached amendment(s) and

do pass

do not pass

no recommendation

individual recommendations

further referral to _____

letter of intent adopted SFC

Committee attached or adopted fiscal note(s)

new updated or previous
 zero fiscal impact

10.6

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

John Duran
Paul Glick
Rich [unclear]
[unclear]

Frank [unclear] (No Rec)
W. Keenley

John [unclear] (No Rec)
Chairman signature and recommendation

Committee Backup Attached

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						
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REVENUE						
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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

432,985.8 - Total Foundation Need
428,086.5 - Governor's Revised Budget Request (Foundation Component)

(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

10,599.3 - Total Fiscal Note



Official Business

Alaska State Legislature

SENATE

Committee on Finance

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


SENATE FINANCE COMMITTEE
LETTER OF INTENT
FOR

SCS 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 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, including restoration of the state obligation for one-half the actuarial cost after deduction of the required employee share.

It is the intent of the Legislature that expenditures from the appropriation to the Department of Education for the purpose of mitigating adverse consequences to small single site schools and REAA's be brought to the Legislative Budget and Audit Committee for approval before dispersal. The Department shall bring a recommendation for the disbursement of the funds to Legislative Budget and Audit no later than September 1, 1987.

The Legislature recognizes the importance of developing a foundation funding program that is fair and equitable to all school districts in the state. The Legislature also recognizes that as a result of the new foundation plan that some small single site school districts have not fared equitably under the new funding method. It is the intent of the Legislature to review and evaluate the new foundation formula by December 31, 1987, and include information as to the equity of the new plan on all districts of the state.


Senator John Binkley, Co-Chairman
Senate Finance Committee

Original sponsor: Rules/Governor

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 126 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the public school foundation
7 program, employer contributions to the Teachers'
8 Retirement System, and community school programs; and
9 providing for an effective date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 * Section 1. AS 14.17.010 is amended to read:

12 Sec. 14.17.010. PUBLIC SCHOOL FOUNDATION ACCOUNT. (a) The
13 public school foundation account is established. The account consists
14 of appropriations for distribution to districts and [OR] for central-
15 ized correspondence study programs under this chapter.

16 (b) The money of the account may be used only in aid of public
17 schools, including community school programs, and [OR] for centralized
18 correspondence study programs as provided by this chapter.

19 * Sec. 2. AS 14.17.021 is repealed and reenacted to read:

20 Sec. 14.17.021. STATE FOUNDATION AID. (a) The amount of state
21 foundation aid for which a school district may qualify in a fiscal
22 year is calculated by subtracting from the basic need defined in (b)
23 of this section the required local contributions under AS 14.17.025(a)
24 and 90 percent of eligible federal impact aid for that fiscal year.

25 (b) The basic need of a school district is determined by multi-
26 plying the area cost differential of the district under AS 14.17.051
27 by the number of instructional units in the district under AS 14.17.-
28 031 and then multiplying that product by the instructional unit value
29 in AS 14.17.056.

1 * Sec. 3. AS 14.17.022 is amended to read:

2 Sec. 14.17.022. MONEY [FUNDS] FOR CENTRALIZED CORRESPONDENCE
3 STUDY. Money [FUNDS] for providing centralized correspondence study
4 programs for students not enrolled in an approved school district
5 correspondence study program includes [SHALL INCLUDE] an allocation
6 [APPROPRIATION] from the public school foundation account in an amount
7 calculated by multiplying the [BASE] instructional unit value in
8 AS 14.17.056 by the total number of instructional units, as determined
9 by applying the number of correspondence students to the formula for
10 elementary schools in AS 14.17.041(b)(1), then multiplying that prod-
11 uct by 65 percent [AS 14.17.041(a)].

12 * Sec. 4. AS 14.17 is amended by adding a new section to read:

13 Sec. 14.17.025. LOCAL CONTRIBUTIONS. (a) Local contributions
14 to a city or borough school district shall include at least the lesser
15 of

16 (1) the equivalent of a four mill tax levy on the full and
17 true value of the taxable real and personal property in the district
18 as of January 1 of the second preceding fiscal year, as determined by
19 the Department of Community and Regional Affairs under AS 14.17.140
20 and AS 29.45.110; or

21 (2) 35 percent of the district's basic need for the preced-
22 ing fiscal year, as determined under AS 14.17.021(b).

23 (b) In addition to the local contributions required under (a) of
24 this section, local contributions to a city or borough school district
25 in a fiscal year may include no more than the greater of

26 (1) the equivalent of a two mill tax levy on the full and
27 true value of the taxable real and personal property in the district
28 as of January 1 of the second preceding fiscal year, as determined by
29 the Department of Community and Regional Affairs under AS 14.17.140

1 and AS 29.45.110; or

2 (2) the product obtained by multiplying

3 (A) 21 percent of the instructional unit value in
4 AS 14.17.056;

5 (B) the number of instructional units approved for the
6 district for the fiscal year; and

7 (C) the area cost differential of the district under
8 AS 14.17.051.

9 (c) The department may by regulation reduce the maximum local
10 contribution specified in (b) of this section if necessary to keep
11 revenue or expenditure disparities among school districts in the state
12 in compliance with federal equalization requirements under sec. 5(d)-
13 (2) of P.L. 81 - 874 (20 U.S.C. 240(d)(2)), as amended, and regula-
14 tions adopted under it.

15 (d) Local contributions are not required in a regional educa-
16 tional attendance area. Interest earnings and other local revenue in
17 a regional educational attendance area are not considered local reve-
18 nue for current operating expenditures, and are subject to regulation
19 and disposition by the department.

20 (e) A state foundation aid payment may not be made to a city or
21 borough school district in which the requirements of (a) of this
22 section have not been met.

23 (f) For the first two fiscal years in which a district is sub-
24 ject to this section, local contributions may be less than the amount
25 that would otherwise be required under (a) of this section. However,
26 local contributions must be at least the greater of

27 (1) the local contributions, excluding any federal impact
28 aid, for the previous fiscal year; or

29 (2) the sum of 10 percent of the district's eligible

1 federal impact aid for that year and, for the first year, the
2 equivalent of a two mill tax levy and for the second year, the
3 equivalent of a three mill tax levy, on the full and true value of the
4 taxable real and personal property in the district as of January 1 of
5 the second preceding fiscal year, as determined by the Department of
6 Community and Regional Affairs under AS 14.17.140 and AS 29.45.110.

7 (g) A school district is eligible for additional state aid in
8 the amount by which the local contributions that would otherwise have
9 been required under (a) of this section exceed the district's actual
10 local contributions under (f) of this section.

11 * Sec. 5. AS 14.17.031 is repealed and reenacted to read:

12 Sec. 14.17.031. ALLOWABLE INSTRUCTIONAL UNITS. (a) The depart-
13 ment shall adopt regulations defining funding communities within each
14 district which reflect geographic and attendance area factors. For
15 the purpose of determining instructional units, students are counted
16 in the district and the funding community from which they receive
17 educational services. The total number of instructional units in a
18 school district is the sum of the following units for each funding
19 community within the district, as determined by the department:

20 (1) the number of units for elementary and secondary stu-
21 dents determined under AS 14.17.041(a) or (b);

22 (2) the number of units for vocational education determined
23 under AS 14.17.043;

24 (3) the number of units for special education determined
25 under AS 14.17.045; and

26 (4) the number of units for bilingual education determined
27 under AS 14.17.047.

28 (b) For purposes of (a)(1) of this section, in fiscal years
29 beginning after July 1, 1987, 90 percent of the district's total

1 elementary and secondary instructional units for the preceding fiscal
2 year is used if that number is greater than the district's total under
3 (a)(1) of this section for the current fiscal year.

4 * Sec. 6. AS 14.17.041 is repealed and reenacted to read:

5 Sec. 14.17.041. ELEMENTARY AND SECONDARY INSTRUCTIONAL UNITS.

6 (a) For funding communities that have an average daily membership of
7 less than 200 in grades K-6 or less than 200 in grades 7-12, combined
8 elementary and secondary instructional units are determined under the
9 following table:

10	ADM	Units
11	1 - 10	2
12	11 - 20	$2 + ((ADM-10)/5)$
13	21 - 60	$4 + ((ADM-20)/8)$
14	61 - 120	$9 + ((ADM-60)/12)$
15	121 - 525	$14 + ((ADM-120)/15)$

16 (b) For funding communities that are not included under (a) of
17 this section,

18 (1) instructional units for elementary students are de-
19 termined by the formula:

20 $units = 15 + ((ADM-200)/17)$, where ADM is the number of
21 students in average daily membership in grades kindergarten through 6;

22 (2) instructional units for secondary students are de-
23 termined by the formula:

24 $units = 18 + ((ADM-200)/13)$, where ADM is the number of
25 students in average daily membership in grades 7 through 12.

26 (c) Kindergarten students who attend school less than four hours
27 a day are counted as 0.5 ADM under (a) and (b) of this section.

28 (d) District correspondence or other students who do not regu-
29 larly attend school on a daily basis are counted in the appropriate

1 grade level of the funding community with the highest ADM in the
2 district.

3 * Sec. 7. AS 14.17 is amended by adding new sections to read:

4 Sec. 14.17.043. VOCATIONAL EDUCATION INSTRUCTIONAL UNITS. Voca-
5 tional education instructional units for vocational education courses
6 approved by the department are calculated as the sum, for all of those
7 courses in the funding community, of the products obtained by multi-
8 plying 0.05 by the ADM full-time equivalent of the course, and then by
9 the cost weighting factor for the course determined under department
10 regulations. A funding community in which a vocational education
11 course approved by the department is operated receives a minimum of
12 0.10 instructional units for vocational education, or each district in
13 which a vocational education course is operated receives a minimum of
14 1.00 instructional units, whichever is greater.

15 Sec. 14.17.045. SPECIAL EDUCATION INSTRUCTIONAL UNITS. (a) An
16 exceptional child, as defined in AS 14.30.350, who is enrolled in a
17 special education program, approved by the department, on the last day
18 of the counting period for which a determination is being made, gener-
19 ates 0.025 instructional units if the child receives gifted services,
20 0.056 instructional units if the child receives resource services, 0.1
21 instructional units if the child receives self-contained services, or
22 0.333 instructional units if the child receives intensive or hospi-
23 tal/homebound services, as those categories of service are defined by
24 the department by regulation, in the funding community in which the
25 child is served. A child may be counted in one special education
26 category only.

27 (b) Notwithstanding (a) of this section, in a district that
28 offers a special education program each funding community receives a
29 minimum of 0.25 instructional units for special education for each

1 funding community in which a child is served or the district receives
2 a minimum of 1.00 instructional units for special education, whichever
3 is greater.

4 Sec. 14.17.047. BILINGUAL EDUCATION INSTRUCTIONAL UNITS. A
5 student for whom an appropriate bilingual program must be provided
6 under regulations adopted by the department, and who is enrolled in a
7 bilingual program, approved by the department, as of the last day of
8 the counting period for which a determination is being made, gener-
9 ates, in the funding community in which the student is served, the
10 number of bilingual education instructional units that is the product
11 obtained by multiplying 0.042 by the student's language dominance
12 category weight under department regulations. A funding community in
13 which a bilingual program approved by the department is operated
14 receives a minimum of 0.10 instructional units for bilingual educa-
15 tion, or a district in which a bilingual program is operated receives
16 a minimum of 1.00 instructional units, whichever is greater.

17 * Sec. 8. AS 14.17.051 is repealed and reenacted to read:

18 Sec. 14.17.051. AREA COST DIFFERENTIAL. The area cost differen-
19 tial for a school district is as follows:

20	School District	Area Cost Differential
21	Adak	1.27
22	Alaska Gateway	1.19
23	Aleutian Region	1.31
24	Anchorage	1.00
25	Annette Island	1.03
26	Bering Strait	1.39
27	Bristol Bay	1.27
28	Chatham	1.03
29	Chugach	1.14

1	Copper River	1.14
2	Cordova	1.11
3	Craig	1.03
4	Delta/Greely	1.16
5	Dillingham	1.27
6	Fairbanks	1.04
7	Galena	1.30
8	Haines	1.05
9	Hoonah	1.08
10	Hydaburg	1.03
11	Iditarod	1.33
12	Juneau	1.00
13	Kake	1.03
14	Kashunamiut	1.33
15	Kenai	1.00
16	Ketchikan	1.00
17	King Cove	1.27
18	Klawock	1.03
19	Kodiak	1.09
20	Kuspuk	1.33
21	Lake & Peninsula	1.31
22	Lower Kuskokwim	1.42
23	Lower Yukon	1.35
24	Matanuska-Susitna	1.00
25	Nenana	1.20
26	Nome	1.34
27	North Slope	1.45
28	Northwest Arctic	1.45
29	Pelican	1.08

1	Petersburg	1.00
2	Pribilof	1.30
3	Railbelt	1.23
4	Sand Point	1.27
5	Sitka	1.00
6	Skagway	1.05
7	Southeast Island	1.04
8	Southwest Region	1.31
9	St. Mary's	1.30
10	Tanana	1.30
11	Unalaska	1.27
12	Valdez	1.11
13	Wrangell	1.00
14	Yakutat	1.08
15	Yukon Flats	1.46
16	Yukon-Koyukuk	1.34
17	Yupiit	1.41

18 * Sec. 9. AS 14.17.056 is amended to read:

19 Sec. 14.17.056. [BASE] INSTRUCTIONAL UNIT VALUE. The [BASE]
20 instructional unit value [FOR FISCAL YEARS BEGINNING ON OR AFTER
21 JULY 1, 1986,] is \$60,000 [\$42,184].

22 * Sec. 10. AS 14.17.080 is repealed and reenacted to read:

23 Sec. 14.17.080. STUDENT COUNT ESTIMATES. Each district shall
24 prepare and submit to the department, by October 15 of each fiscal
25 year, in the manner and on forms prescribed by the department, an
26 estimate of its average daily membership and other student count data
27 for the succeeding fiscal year, upon which computations can be made of
28 the amount of estimated state foundation aid for which the district
29 will be eligible under AS 14.17.021 in that fiscal year. In making

1 this estimate, the district shall consider its average daily member-
2 ship, other student count data, the pattern of growth or decline in
3 preceding years, and other pertinent information available to the
4 district. The preliminary reports required by this section are the
5 basis for estimating the need for state foundation aid for the next
6 fiscal year.

7 * Sec. 11. AS 14.17.082 is repealed and reenacted to read:

8 Sec. 14.17.082. FUND BALANCE IN SCHOOL OPERATING FUND. (a) A
9 district may not accumulate in a fiscal year an unreserved portion of
10 its year-end fund balance in its school operating fund, as defined by
11 department regulations, that is greater than 10 percent of its expen-
12 ditures for that fiscal year.

13 (b) The department shall review the annual audit of each dis-
14 trict for the preceding fiscal year to ascertain its year-end operat-
15 ing fund balance. The amount by which the unreserved portion of that
16 balance exceeds the amount permitted in (a) of this section shall be
17 deducted from the state foundation aid that would otherwise be paid to
18 the district in the current fiscal year.

19 * Sec. 12. AS 14.17.140 is amended to read:

20 Sec. 14.17.140. DETERMINATION OF FULL AND TRUE VALUE BY DEPART-
21 MENT OF COMMUNITY AND REGIONAL AFFAIRS. (a) To determine the amount
22 of local effort under AS 14.17.025 and to aid the department and the
23 legislature in planning. [EQUALIZED PERCENTAGE TO BE APPLIED TO BASIC
24 NEED UNDER AS 14.17.021] the Department of Community and Regional
25 Affairs, in consultation with the assessor for each district, shall
26 determine the full value of the taxable real and personal property in
27 each city or borough district. [EXEMPTIONS GRANTED UNDER CH. 129, SLA
28 1957, KNOWN AS THE ALASKA INDUSTRIAL INCENTIVE ACT (AS 43.25), SHALL
29 BE HONORED.] If there is no local assessor or current local assess-

1 ment for a district, then the Department of Community and Regional
2 Affairs shall make the determination of full value from information
3 available. In making the determination, the Department of Community
4 and Regional Affairs shall be guided by AS 29.45.110. The determina-
5 tion of full value shall be made by [BEFORE] October 1 and sent by
6 certified mail, return receipt requested, on or before that date to
7 the president of the school board in each district. Duplicate copies
8 shall be sent to the commissioner. The governing body of a [THE]
9 borough or city that [WHICH] is a school [THE] district may obtain
10 judicial review of the determination. The superior court may modify
11 the determination of the Department of Community and Regional Affairs
12 only upon a finding of abuse of [OR] discretion or upon a finding that
13 there is no substantial evidence to support the determination.

14 (b) Motor vehicles subject to the motor vehicle registration tax
15 under AS 28.10.431 [AS 28.10.255] shall be treated as taxable property
16 under [FOR PURPOSES OF (a) OF] this section.

17 * Sec. 13. AS 14.17.160 is repealed and reenacted to read:

18 Sec. 14.17.160. STUDENT COUNTING PERIODS. (a) Within two weeks
19 after the end of the 20-school-day period ending the fourth Friday in
20 October, each district shall transmit a report to the department that,
21 under regulations adopted by the department, reports its average daily
22 membership for that counting period, and other student count informa-
23 tion that will aid the department in making a determination of its
24 state foundation aid. If it makes the district eligible for more
25 state foundation aid, a district may transmit, within two weeks after
26 the 20-school-day period ending the second Friday in February, a
27 similar report for that counting period. For centralized correspon-
28 dence study, the October report shall be based on the period from
29 July 1 through the fourth Friday in October, except that summer school

1 students shall be counted as a proportionate fraction as determined by
2 the department. The department may make necessary corrections in the
3 report submitted, and shall notify the district of changes made. The
4 commissioner shall notify the governor of additional appropriations
5 the commissioner estimates to be necessary to fully fund the public
6 school foundation program for the current fiscal year.

7 (b) Upon written request and for good cause shown, the commis-
8 sioner may permit a district to use a 20-school-day counting period
9 other than the periods set out in (a) of this section. However, the
10 counting period must be 20 consecutive school days.

11 * Sec. 14. AS 14.17.170 is repealed and reenacted to read:

12 Sec. 14.17.170. DISTRIBUTION OF STATE FOUNDATION AID. (a) The
13 department shall determine the state foundation aid for each school
14 district in a fiscal year on the basis of the district's data reported
15 under AS 14.17.160 for the counting period that makes the district
16 eligible for the greatest number of instructional units. On or before
17 the 15th day of each of the first nine months of each fiscal year,
18 1/12 of each district's state foundation aid shall be distributed on
19 the basis of the data reported for the preceding fiscal year. On or
20 before the 15th day of each of the last three months of each fiscal
21 year, 1/3 of the balance of each district's state foundation aid shall
22 be distributed, after the balance has been recomputed on the basis of
23 student count and other data reported for the current fiscal year.

24 (b) If a district receives more state aid money than it is
25 entitled to receive under this chapter, it shall immediately remit the
26 amount of overpayment to the commissioner, to be returned to the
27 public school foundation account. Upon an adequate showing of a cash
28 flow shortfall, and in the discretion of the commissioner, the depart-
29 ment may make advance payments to a school district. The total of

1 advance payments may not exceed the amount of state foundation aid for
2 which the district is eligible for the fiscal year.

3 * Sec. 15. AS 14.17.190(b) is amended to read:

4 (b) Each district shall maintain complete financial records of
5 the receipt and disbursement of public school foundation money, [AND]
6 money acquired from local effort, and other money received by the
7 district. The records must be in the form required by the department
8 [COMMISSIONER] and are subject to audit by the department [COMMIS-
9 SIONER OR THE BOARD] at any time.

10 * Sec. 16. AS 14.17.220 is amended to read:

11 Sec. 14.17.220. PURPOSE. It is the intention of the legisla-
12 ture, in enacting this public school foundation program, to assure an
13 equitable [ADEQUATE] level of educational opportunities for those in
14 attendance in the public schools of the state. Except for the limita-
15 tions of AS 14.17.025, this [THIS] chapter may [SHALL] not be inter-
16 preted as preventing a public school district from providing educa-
17 tional services and facilities beyond those assured by the foundation
18 program.

19 * Sec. 17. AS 14.17.225 is repealed and reenacted to read:

20 Sec. 14.17.225. CONSTRUCTION AND IMPLEMENTATION OF CHAPTER. (a)
21 This chapter does not create a debt of the state. Each district shall
22 establish, maintain, and operate under a balanced budget. The state
23 is not responsible for the debts of a school district.

24 (b) Money to carry out the provisions of AS 14.17.010 - 14.-
25 17.190 may be appropriated annually by the legislature into the public
26 school foundation account. If amounts in the account are insufficient
27 to meet the allocations authorized under AS 14.17.010 - 14.17.190 for
28 a fiscal year, each district's basic need shall be reduced pro rata as
29 necessary to make the funds available sufficient to meet the alloca-

1 tions for that fiscal year.

2 * Sec. 18. AS 14.17.250(1) is amended to read:

3 (1) "ADM full-time equivalent" means the [QUOTIENT OF THE]
4 aggregate class periods of pupil membership [PER DAY] in specified
5 classes for the student counting period for which a determination is
6 being made, divided by the total number of all class periods in the
7 student counting period [SCHOOL DAY];

8 * Sec. 19. AS 14.17.250(2) is amended to read:

9 (2) "average daily membership" or "ADM" means the aggregate
10 days of membership of pupils divided by the actual number of days in
11 session for the counting period for which a determination is being
12 made [SCHOOL TERM];

13 * Sec. 20. AS 14.17.250(11) is amended to read:

14 (11) "taxable real and personal property" means all real and
15 personal property taxable under the laws of the state [, BUT DOES NOT
16 INCLUDE HOUSEHOLD GOODS AND PERSONAL EFFECTS];

17 * Sec. 21. AS 14.17.250 is amended by adding new paragraphs to read:

18 (13) "eligible federal impact aid" for a fiscal year means
19 the amount of federal aid received by the district as of March 1 of
20 the fiscal year as payment for its entitlement for the application
21 submitted during the preceding fiscal year, including advance
22 payments, and adjustments received since March 1 of the preceding
23 fiscal year from prior year applications, under secs. 2, 3, and 4 of
24 P.L. 81 - 874 (20 U.S.C. 237 - 239), as amended, except payments
25 received under sec. 3(d)(3)(B)(ii) of that Act 20 U.S.C. 238(d)(3)(B)-
26 (ii)), to the extent the state may consider that aid as local
27 resources under that Act and the regulations adopted under it;

28 (14) "local contributions" means appropriations to the
29 school operating fund by the city or borough, interest earnings that a

1 district is allowed to keep and spend on school operations, state
2 tuition payments, the value of in-kind services performed by the city
3 or borough, and 10 percent of the district's eligible federal impact
4 aid.

5 * Sec. 22. AS 14.25.070 is amended to read:

6 Sec. 14.25.070. CONTRIBUTIONS BY EMPLOYER. An employer shall
7 contribute to the retirement fund an amount equal to [ONE-HALF] the
8 percentage, as certified by the administrator, of the sum total of the
9 base salaries of all teachers that is required in addition to teacher
10 contributions to provide the benefits of this chapter times the sum
11 total of the base salaries paid to teachers by the employer.

12 * Sec. 23. AS 14.36.030 is amended by adding a new subsection to read:

13 (d) If appropriations in a fiscal year are insufficient to fund
14 the grants authorized under (a) of this section, the department shall
15 award the grants to eligible districts on a pro rata basis.

16 * Sec. 24. TRANSITION. (a) For the purpose of calculating the re-
17 quired local contributions under AS 14.17.025(a)(2) for fiscal year 1988,
18 and for the purpose of (d)(2) of this section, each district's basic need
19 for the preceding fiscal year is as determined by the department based on
20 its projections of student count data for fiscal year 1988 and the allow-
21 able instructional units and instructional unit value as contained in this
22 Act.

23 (b) In fiscal years 1988, 1989, and 1990, a district may receive
24 state aid, in addition to its state foundation aid under AS 14.17.021(a),
25 in the lesser amount of

26 (1) $(p \times \text{sum87} \times \text{current ADM/ADM87}) - \text{current need}$; or

27 (2) $(p \times \text{state87} \times \text{current ADM/ADM87}) - \text{current state}$.

28 (c) In (b) of this section

29 (1) "ADM87" means the average daily membership of the district

1 in the student counting period used for funding for fiscal year 1987;

2 (2) "current ADM" means the average daily membership of the
3 district in the student counting period used for funding for the current
4 fiscal year;

5 (3) "current need" means the basic need of the district under
6 AS 14.17.021(b), as amended by sec. 2 of this Act, for the current fiscal
7 year;

8 (4) "current state" means the state foundation aid to the dis-
9 trict under AS 14.17.021(a), as amended by sec. 2 of this Act, for the
10 current fiscal year;

11 (5) "p" means the transition percentage, which is 90 percent in
12 fiscal year 1988, 80 percent in fiscal year 1989, and 70 percent in fiscal
13 year 1990;

14 (6) "state87" means the state aid received by the district for
15 fiscal year 1987 under AS 14.17.021, as it read before July 1, 1987;

16 (7) "sum87" means the sum of

17 (A) state aid received by the district under AS 14.17.021,
18 as it read before July 1, 1987, for fiscal year 1987;

19 (B) 90 percent of that portion of the federal impact aid
20 received by the district from the application submitted in fiscal year
21 1986 under secs. 2 - 4 of P.L. 81-874 (20 U.S.C. 237 - 239), as amend-
22 ed, to the extent that that money could be considered as local re-
23 sources under that Act and the regulations adopted under it; and

24 (C) for city or borough school districts, the total of

25 (i) the district's revenue from earnings in the dis-
26 trict's operating fund in fiscal year 1987;

27 (ii) state tuition payments to the district in fiscal
28 year 1987; and

29 (iii) city or borough appropriations or in-kind contri-

1 butions for fiscal year 1987.

2 (d) The amount determined under (c)(7)(C) of this section may not
3 exceed the lesser of

4 (1) the equivalent of a four-mill tax levy on the full and true
5 value of taxable real and personal property in the district as of January
6 1, 1986, as determined by the Department of Community and Regional Affairs
7 under AS 14.17.170; or

8 (2) 35 percent of the district's basic need as determined under
9 (a) of this section.

10 (e) Notwithstanding AS 14.17.021(a), in fiscal year 1988 amounts
11 received by a district under P.L. 81-874 (20 U.S.C. 237 - 239), as amended,
12 between March 1, 1987, and July 1, 1987, based upon applications submitted
13 before or during fiscal year 1986 may not be subtracted from the district's
14 basic need under AS 14.17.021(b).

15 * Sec. 25. AS 14.17.023, 14.17.027, 14.17.061, 14.17.090, 14.17.150,
16 14.17.180, 14.17.205, 14.17.250(5), 14.17.250(7), 14.17.250(10), 14.-
17 17.250(12); and AS 14.25.080 are repealed.

18 * Sec. 26. Sections 4 and 24 of this Act take effect immediately under
19 AS 01.10.070(c).

20 * Sec. 27. Sections 1 - 3, 5 - 23, and 25 of this Act take effect July
21 1, 1987.

SENATE COMMITTEE REPORT

FURTHER:

5/13/87

DATE TURNED INTO OFFICE 5/17/87

Mr. President:

FINANCE

Committee considered CSHB 126 (FIN)

public school foundation program, employer contributions to the Teachers' Retirement System, and community school programs; efd

and recommended:

replace with Senate CS FOR CSHB 126 (FIN)) same title
 or adopt _____ CS FOR _____) new title

attached amendment(s) and

do pass

do not pass

no recommendation

individual recommendations

further referral to _____

letter of intent adopted _____

Committee attached or adopted fiscal note(s)

new updated or previous

zero fiscal impact

5,726.4

MEMBERS SIGNING DO PASS

[Signature]
[Signature]
W. Hensley

OTHER RECOMMENDATIONS

[Signature] (Notice)

3 DO PASS
Chairman signature and recommendation

Committee Backup Attached

**STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE**

REQUEST: _____

Bill Version: SCCSHB 126 (Fin)
Publish Date: _____

Revision Date: 5/17/87
Title: Relating to the Public
School Foundation Program
Sponsor: Governor
Requestor: Senator Binkley

Agency Affected: Educational/Administratio
BRU: Foundation Program (Education)
Commissioner's ofc (Administrati
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL		400.0				
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS		5,326.4				
MISCELLANEOUS						
TOTAL OPERATING		5,726.4				

CAPITAL						
----------------	--	--	--	--	--	--

REVENUE						
----------------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

GENERAL FUND		5,726.4				
FEDERAL FUNDS						
OTHER						
TOTAL		5,726.4				

POSITIONS:

FULL-TIME		-0-				
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Department of Education	5,326.4
(1) Summary Cost of amendments no. 1-3, 5-7, 16-17	
(2) Cost of each amendment (see attachment)	

Prepared by: _____ Phone: _____
Division: _____ Date: _____

Approved by Commissioner: _____ Date: _____
Agency: _____

Distribution (by preparer):

Legislative Finance
Legislative Sponsor
Requestor
Office of Management and Budget
Impacted Agency(ies)
Senate Secretary

Department of Administration

400.0

Commissioner's Office

Contractual Service

no. 15

Original sponsor: Rules/Governor

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 SENATE CS FOR CS FOR HOUSE BILL NO. 126 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the public school foundation
7 program, employer contributions to the Teachers'
8 Retirement System, and community school programs; and
9 providing for an effective date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 * Section 1. AS 14.17.010 is amended to read:

12 Sec. 14.17.010. PUBLIC SCHOOL FOUNDATION ACCOUNT. (a) The
13 public school foundation account is established. The account consists
14 of appropriations for distribution to districts and [OR] for central-
15 ized correspondence study programs under this chapter.

16 (b) The money of the account may be used only in aid of public
17 schools, including community school programs, and [OR] for centralized
18 correspondence study programs as provided by this chapter.

19 * Sec. 2. AS 14.17.021 is repealed and reenacted to read:

20 Sec. 14.17.021. STATE FOUNDATION AID. (a) The amount of state
21 foundation aid for which a school district may qualify in a fiscal
22 year is calculated by subtracting from the basic need defined in (b)
23 of this section the required local contributions under AS 14.17.025(a)
24 and 90 percent of eligible federal impact aid for that fiscal year.

25 (b) The basic need of a school district is determined by multi-
26 plying the area cost differential of the district under AS 14.17.051
27 by the number of instructional units in the district under AS 14.17.-
28 031 and then multiplying that product by the instructional unit value
29 in AS 14.17.056.

1 * Sec. 3. AS 14.17.022 is amended to read:

2 Sec. 14.17.022. MONEY [FUNDS] FOR CENTRALIZED CORRESPONDENCE
3 STUDY. Money [FUNDS] for providing centralized correspondence study
4 programs for students not enrolled in an approved school district
5 correspondence study program includes [SHALL INCLUDE] an allocation
6 [APPROPRIATION] from the public school foundation account in an amount
7 calculated by multiplying the [BASE] instructional unit value in
8 AS 14.17.056 by the total number of instructional units, as determined
9 by applying the number of correspondence students to the formula for
10 elementary schools in AS 14.17.041(b)(1), then multiplying that prod-
11 uct by 65 percent [AS 14.17.041(a)].

12 * Sec. 4. AS 14.17 is amended by adding a new section to read:

13 Sec. 14.17.025. LOCAL CONTRIBUTIONS. (a) Local contributions
14 to a city or borough school district shall include at least the lesser
15 of

16 (1) the equivalent of a four mill tax levy on the full and
17 true value of the taxable real and personal property in the district
18 as of January 1 of the second preceding fiscal year, as determined by
19 the Department of Community and Regional Affairs under AS 14.17.140
20 and AS 29.45.110; or

21 (2) 35 percent of the district's basic need for the preced-
22 ing fiscal year, as determined under AS 14.17.021(b).

23 (b) In addition to the local contributions required under (a) of
24 this section, local contributions to a city or borough school district
25 in a fiscal year may include no more than the greater of

26 (1) the equivalent of a two mill tax levy on the full and
27 true value of the taxable real and personal property in the district
28 as of January 1 of the second preceding fiscal year, as determined by
29 the Department of Community and Regional Affairs under AS 14.17.140

1 and AS 29.45.110; or

2 (2) the product obtained by multiplying

3 (A) 21 percent of the instructional unit value in
4 AS 14.17.056;

5 (B) the number of instructional units approved for the
6 district for the fiscal year; and

7 (C) the area cost differential of the district under
8 AS 14.17.051.

9 (c) The department may by regulation reduce the maximum local
10 contribution specified in (b) of this section if necessary to keep
11 revenue or expenditure disparities among school districts in the state
12 in compliance with federal equalization requirements under sec. 5(d)-
13 (2) of P.L. 81 - 874 (20 U.S.C. 240(d)(2)), as amended, and regula-
14 tions adopted under it.

15 (d) Local contributions are not required in a regional educa-
16 tional attendance area or in a municipal school district until the
17 expiration of the fiscal year in which the municipality was incor-
18 porated. Interest earnings and other local revenue in a regional
19 educational attendance area are not considered local revenue for
20 current operating expenditures.

21 (e) A state foundation aid payment may not be made to a city or
22 borough school district in which the requirements of (a) of this
23 section have not been met.

24 (f) For the first three fiscal years in which a district is sub-
25 ject to this section, local contributions may be less than the amount
26 that would otherwise be required under (a) of this section. However,
27 local contributions must be at least the greater of

28 (1) the local contributions, excluding any federal impact
29 aid, for the previous fiscal year; or

1 (2) the sum of 10 percent of the district's eligible feder-
2 al impact aid for that year and, for the first year the equivalent of
3 a one mill tax levy, for the second year the equivalent of a two mill
4 tax levy, and for the third year the equivalent of a three mill tax
5 levy, on the full and true value of the taxable real and personal
6 property in the district as of January 1 of the second preceding
7 fiscal year, as determined by the Department of Community and Regional
8 Affairs under AS 14.17.140 and AS 29.45.110.

9 (g) A school district is eligible for additional state aid in
10 the amount by which the local contributions that would otherwise have
11 been required under (a) of this section exceed the district's actual
12 local contributions under (f) of this section.

13 * Sec. 5. AS 14.17.031 is repealed and reenacted to read:

14 Sec. 14.17.031. ALLOWABLE INSTRUCTIONAL UNITS. (a) The depart-
15 ment shall adopt regulations that designate funding communities within
16 each district which reflect geographic and attendance area factors.
17 For the purpose of determining instructional units, students are
18 counted in the district and the funding community from which they
19 receive educational services. The total number of instructional units
20 in a school district is the sum of the following units for each fund-
21 ing community within the district, as determined by the department:

22 (1) the number of units for elementary and secondary stu-
23 dents determined under AS 14.17.041(a) or (b);

24 (2) the number of units for vocational education determined
25 under AS 14.17.043;

26 (3) the number of units for special education determined
27 under AS 14.17.045; and

28 (4) the number of units for bilingual education determined
29 under AS 14.17.047.

1 (b) For purposes of (a)(1) of this section, in fiscal years
2 beginning after July 1, 1987, 90 percent of the district's total
3 elementary and secondary instructional units for the preceding fiscal
4 year is used if that number is greater than the district's total under
5 (a)(1) of this section for the current fiscal year.

6 * Sec. 6. AS 14.17.041 is repealed and reenacted to read:

7 Sec. 14.17.041. ELEMENTARY AND SECONDARY INSTRUCTIONAL UNITS.

8 (a) For funding communities that have an average daily membership of
9 less than 200 in grades K-6 or less than 200 in grades 7-12, combined
10 elementary and secondary instructional units are determined under the
11 following table:

ADM	Units
1 - 15	3
16 - 20	$3 + ((ADM-15)/5)$
21 - 60	$4 + ((ADM-20)/8)$
61 - 120	$9 + ((ADM-60)/12)$
121 - 525	$14 + ((ADM-120)/15)$

18 (b) For funding communities that are not included under (a) of
19 this section,

20 (1) instructional units for elementary students are de-
21 termined by the formula:

22 $units = 15 + ((ADM-200)/17)$, where ADM is the number of
23 students in average daily membership in grades kindergarten through 6;

24 (2) instructional units for secondary students are de-
25 termined by the formula:

26 $units = 18 + ((ADM-200)/13)$, where ADM is the number of
27 students in average daily membership in grades 7 through 12.

28 (c) A district that is a single funding community with an
29 average daily membership of 525 or less receives additional units

1 determined under the following table:

2 ADM	Units
3 100 - 120	2.00
4 121 - 160	1.75
5 161 - 250	1.50
6 251 - 400	1.00
7 401 - 525	0.75

8 (d) Kindergarten students who attend school less than four hours
9 a day are counted as 0.5 ADM under (a), (b), and (c) of this section.

10 (e) District correspondence or other students who do not regu-
11 larly attend school on a daily basis are counted in the appropriate
12 grade level of the funding community with the highest ADM in the
13 district.

14 * Sec. 7. AS 14.17 is amended by adding new sections to read:

15 Sec. 14.17.043. VOCATIONAL EDUCATION INSTRUCTIONAL UNITS. Voca-
16 tional education instructional units for vocational education courses
17 approved by the department are calculated as the sum, for all of those
18 courses in the funding community, of the products obtained by multi-
19 plying 0.05 by the ADM full-time equivalent of the course, and then by
20 the cost weighting factor for the course determined under department
21 regulations. A funding community in which a vocational education
22 course approved by the department is operated receives a minimum of
23 0.10 instructional units for vocational education, or each district in
24 which a vocational education course is operated receives a minimum of
25 1.00 instructional units, whichever is greater.

26 Sec. 14.17.045. SPECIAL EDUCATION INSTRUCTIONAL UNITS. (a) An
27 exceptional child, as defined in AS 14.30.350, who is enrolled in a
28 special education program, approved by the department, on the last day
29 of the counting period for which a determination is being made,

1 generates 0.025 instructional units if the child receives gifted
2 services, 0.056 instructional units if the child receives resource
3 services, 0.1 instructional units if the child receives self-contained
4 services, or 0.333 instructional units if the child receives intensive
5 or hospital/homebound services, as those categories of service are
6 defined by the department by regulation, in the funding community in
7 which the child is served. A child may be counted in one special
8 education category only.

9 (b) Notwithstanding (a) of this section, in a district that
10 offers a special education program each funding community receives a
11 minimum of 0.25 instructional units for special education for each
12 funding community in which a child is served or the district receives
13 a minimum of 1.00 instructional units for special education, whichever
14 is greater.

15 Sec. 14.17.047. BILINGUAL EDUCATION INSTRUCTIONAL UNITS. A
16 student for whom an appropriate bilingual program must be provided
17 under regulations adopted by the department, and who is enrolled in a
18 bilingual program, approved by the department, as of the last day of
19 the counting period for which a determination is being made, gener-
20 ates, in the funding community in which the student is served, the
21 number of bilingual education instructional units that is the product
22 obtained by multiplying 0.042 by the student's language dominance
23 category weight under department regulations. A funding community in
24 which a bilingual program approved by the department is operated
25 receives a minimum of 0.10 instructional units for bilingual educa-
26 tion, or a district in which a bilingual program is operated receives
27 a minimum of 1.00 instructional units if the weighted ADM is less than
28 13 and a minimum of 2.00 instructional units if the weighted ADM is 13
29 or more, whichever is greater.

1 * Sec. 8. AS 14.17.051 is repealed and reenacted to read:

2 Sec. 14.17.051. AREA COST DIFFERENTIAL. The area cost differen-
3 tial for a school district is as follows:

4 School District	Area Cost Differential
5 Adak	1.27
6 Alaska Gateway	1.19
7 Aleutian Region	1.31
8 Anchorage	1.00
9 Annette Island	1.03
10 Bering Strait	1.39
11 Bristol Bay	1.27
12 Chatham	1.03
13 Chugach	1.14
14 Copper River	1.14
15 Cordova	1.11
16 Craig	1.03
17 Delta/Greely	1.16
18 Dillingham	1.27
19 Fairbanks	1.04
20 Galena	1.30
21 Haines	1.05
22 Hoonah	1.08
23 Hydaburg	1.03
24 Iditarod	1.33
25 Juneau	1.00
26 Kake	1.03
27 Kashunamiut	1.33
28 Kenai	1.00
29 Ketchikan	1.00

1	King Cove	1.27
2	Klawock	1.03
3	Kodiak	1.09
4	Kuspuk	1.46
5	Lake & Peninsula	1.31
6	Lower Kuskokwim	1.42
7	Lower Yukon	1.35
8	Matanuska-Susitna	1.00
9	Nenana	1.20
10	Nome	1.34
11	North Slope	1.45
12	Northwest Arctic	1.45
13	Pelican	1.08
14	Petersburg	1.00
15	Pribilof	1.30
16	Railbelt	1.23
17	Sand Point	1.27
18	Sitka	1.00
19	Skagway	1.05
20	Southeast Island	1.04
21	Southwest Region	1.31
22	St. Mary's	1.30
23	Tanana	1.30
24	Unalaska	1.27
25	Valdez	1.11
26	Wrangell	1.00
27	Yakutat	1.08
28	Yukon Flats	1.46
29	Yukon-Koyukuk	1.46

1 travel costs for education and professional support staff, and high
2 transportation costs to deliver basic goods and supplies to schools in
3 the district.

4 (b) The department shall review the annual audit of each dis-
5 trict for the preceding fiscal year to ascertain its year-end operat-
6 ing fund balance. The amount by which the unreserved portion of that
7 balance exceeds the amount permitted in (a) of this section shall be
8 deducted from the state foundation aid that would otherwise be paid to
9 the district in the current fiscal year.

10 * Sec. 12. AS 14.17.140 is amended to read:

11 Sec. 14.17.140. DETERMINATION OF FULL AND TRUE VALUE BY DEPART-
12 MENT OF COMMUNITY AND REGIONAL AFFAIRS. (a) To determine the amount
13 of local effort under AS 14.17.025 and to aid the department and the
14 legislature in planning, [EQUALIZED PERCENTAGE TO BE APPLIED TO BASIC
15 NEED UNDER AS 14.17.021] the Department of Community and Regional
16 Affairs, in consultation with the assessor for each district, shall
17 determine the full value of the taxable real and personal property in
18 each city or borough district. [EXEMPTIONS GRANTED UNDER CH. 129, SLA
19 1957, KNOWN AS THE ALASKA INDUSTRIAL INCENTIVE ACT (AS 43.25), SHALL
20 BE HONORED.] If there is no local assessor or current local assess-
21 ment for a district, then the Department of Community and Regional
22 Affairs shall make the determination of full value from information
23 available. In making the determination, the Department of Community
24 and Regional Affairs shall be guided by AS 29.45.110. The determina-
25 tion of full value shall be made by [BEFORE] October 1 and sent by
26 certified mail, return receipt requested, on or before that date to
27 the president of the school board in each district. Duplicate copies
28 shall be sent to the commissioner. The governing body of a [THE]
29 borough or city that [WHICH] is a school [THE] district may obtain

1 judicial review of the determination. The superior court may modify
2 the determination of the Department of Community and Regional Affairs
3 only upon a finding of abuse of [OR] discretion or upon a finding that
4 there is no substantial evidence to support the determination.

5 (b) Motor vehicles subject to the motor vehicle registration tax
6 under AS 28.10.431 [AS 28.10.255] shall be treated as taxable property
7 under [FOR PURPOSES OF (a) OF] this section.

8 * Sec. 13. AS 14.17.160 is repealed and reenacted to read:

9 Sec. 14.17.160. STUDENT COUNTING PERIODS. (a) Within 30 days
10 after the end of the 20-school-day period ending the fourth Friday in
11 October, each district shall transmit a report to the department that,
12 under regulations adopted by the department, reports its average daily
13 membership for that counting period, and other student count informa-
14 tion that will aid the department in making a determination of its
15 state foundation aid. If it makes the district eligible for more
16 state foundation aid, a district may transmit, within 30 days after
17 the 20-school-day period ending the second Friday in February, a
18 similar report for that counting period. The department may make
19 necessary corrections in the report submitted, and shall notify the
20 district of changes made. The commissioner shall notify the governor
21 of additional appropriations the commissioner estimates to be neces-
22 sary to fully fund the public school foundation program for the cur-
23 rent fiscal year.

24 (b) Upon written request and for good cause shown, the commis-
25 sioner may permit a district to use a 20-school-day counting period
26 other than the periods set out in (a) of this section. However, the
27 counting period must be 20 consecutive school days.

28 * Sec. 14. AS 14.17.170 is repealed and reenacted to read:

29 Sec. 14.17.170. DISTRIBUTION OF STATE FOUNDATION AID. (a) The

1 department shall determine the state foundation aid for each school
2 district in a fiscal year on the basis of the district's data reported
3 under AS 14.17.160 for the counting period that makes the district
4 eligible for the greatest number of instructional units. On or before
5 the 15th day of each of the first nine months of each fiscal year,
6 1/12 of each district's state foundation aid shall be distributed on
7 the basis of the data reported for the preceding fiscal year. On or
8 before the 15th day of each of the last three months of each fiscal
9 year, 1/3 of the balance of each district's state foundation aid shall
10 be distributed, after the balance has been recomputed on the basis of
11 student count and other data reported for the current fiscal year.

12 (b) If a district receives more state aid money than it is
13 entitled to receive under this chapter, it shall immediately remit the
14 amount of overpayment to the commissioner, to be returned to the
15 public school foundation account. Upon an adequate showing of a cash
16 flow shortfall, and in the discretion of the commissioner, the depart-
17 ment may make advance payments to a school district. The total of
18 advance payments may not exceed the amount of state foundation aid for
19 which the district is eligible for the fiscal year.

20 * Sec. 15. AS 14.17.190(b) is amended to read:

21 (b) Each district shall maintain complete financial records of
22 the receipt and disbursement of public school foundation money, [AND]
23 money acquired from local effort, and other money received by the
24 district. The records must be in the form required by the department
25 [COMMISSIONER] and are subject to audit by the department [COMMIS-
26 SIONER OR THE BOARD] at any time.

27 * Sec. 16. AS 14.17.220 is amended to read:

28 Sec. 14.17.220. PURPOSE. It is the intention of the legisla-
29 ture, in enacting this public school foundation program, to assure an

1 equitable [ADEQUATE] level of educational opportunities for those in
2 attendance in the public schools of the state. Except for the limita-
3 tions of AS 14.17.025, this [THIS] chapter may [SHALL] not be inter-
4 preted as preventing a public school district from providing educa-
5 tional services and facilities beyond those assured by the foundation
6 program.

7 * Sec. 17. AS 14.17.225 is repealed and reenacted to read:

8 Sec. 14.17.225. CONSTRUCTION AND IMPLEMENTATION OF CHAPTER. (a)
9 This chapter does not create a debt of the state. Each district shall
10 establish, maintain, and operate under a balanced budget. The state
11 is not responsible for the debts of a school district.

12 (b) Money to carry out the provisions of AS 14.17.010 - 14.-
13 17.190 may be appropriated annually by the legislature into the public
14 school foundation account. If amounts in the account are insufficient
15 to meet the allocations authorized under AS 14.17.010 - 14.17.190 for
16 a fiscal year, each district's basic need shall be reduced pro rata as
17 necessary to make the funds available sufficient to meet the alloca-
18 tions for that fiscal year.

19 * Sec. 18. AS 14.17.250(1) is amended to read:

20 (1) "ADM full-time equivalent" means the [QUOTIENT OF THE]
21 aggregate class periods of pupil membership [PER DAY] in specified
22 classes for the student counting period for which a determination is
23 being made, divided by the total number of all class periods in the
24 student counting period [SCHOOL DAY];

25 * Sec. 19. AS 14.17.250(2) is amended to read:

26 (2) "average daily membership" or "ADM" means the aggregate
27 days of membership of pupils divided by the actual number of days in
28 session for the counting period for which a determination is being
29 made [SCHOOL TERM];

1 * Sec. 20. AS 14.17.250(11) is amended to read:

2 (11) "taxable real and personal property" means all real and
3 personal property taxable under the laws of the state [, BUT DOES NOT
4 INCLUDE HOUSEHOLD GOODS AND PERSONAL EFFECTS];

5 * Sec. 21. AS 14.17.250 is amended by adding new paragraphs to read:

6 (13) "eligible federal impact aid" for a fiscal year means
7 the amount of federal aid received by the district as of March 1 of
8 the fiscal year as payment for its entitlement for the application
9 submitted during the preceding fiscal year, including advance pay-
10 ments, and adjustments received since March 1 of the preceding fiscal
11 year from prior year applications, under secs. 2, 3, and 4 of P.L.
12 81 - 874 (20 U.S.C. 237 - 239), as amended, except payments received
13 under sec. 3(d)(3)(B)(ii) of that Act 20 U.S.C. 238(d)(3)(B)(ii)), to
14 the extent the state may consider that aid as local resources under
15 that Act and the regulations adopted under it;

16 (14) "local contributions" means appropriations to the
17 school operating fund by the city or borough, interest earnings that a
18 district is allowed to keep and spend on school operations, state
19 tuition payments, the value of in-kind services performed by the city
20 or borough, and 10 percent of the district's eligible federal impact
21 aid.

22 * Sec. 22. AS 14.25.070 is amended to read:

23 Sec. 14.25.070. CONTRIBUTIONS BY EMPLOYER. An employer shall
24 contribute to the retirement fund an amount equal to [ONE-HALF] the
25 percentage, as certified by the administrator, of the sum total of the
26 base salaries of all teachers that is required in addition to teacher
27 contributions to provide the benefits of this chapter times the sum
28 total of the base salaries paid to teachers by the employer. The
29 employer contribution shall be paid during the fiscal year following

1 the fiscal year for which the contribution is calculated.

2 * Sec. 23. AS 14.25.070 is amended to read:

3 Sec. 14.25.070. CONTRIBUTIONS BY EMPLOYER. An employer shall
4 contribute to the retirement fund an amount equal to one-half the
5 percentage, as certified by the administrator, of the sum total of the
6 base salaries of all teachers that is required in addition to teacher
7 contributions to provide the benefits of this chapter times the sum
8 total of the base salaries paid to teachers by the employer. The
9 employer contribution shall be paid during the fiscal year following
10 the fiscal year for which the contribution is calculated.

11 * Sec. 24. AS 14.36.030 is amended by adding a new subsection to read:

12 (d) If appropriations in a fiscal year are insufficient to fund
13 the grants authorized under (a) of this section, the department shall
14 award the grants to eligible districts on a pro rata basis.

15 * Sec. 25. TRANSITION. (a) For the purpose of calculating the re-
16 quired local contributions under AS 14.17.025(a)(2) for fiscal year 1988,
17 and for the purpose of (d)(2) of this section, each district's basic need
18 for the preceding fiscal year is as determined by the department based on
19 its projections of student count data for fiscal year 1988 and the allow-
20 able instructional units and instructional unit value as contained in this
21 Act.

22 (b) In fiscal years 1988, 1989, and 1990, a district may receive
23 state aid, in addition to its state foundation aid under AS 14.17.021(a),
24 in the greater amount of

25 (1) $(p \times \text{sum87} \times \text{current ADM/ADM87}) - \text{current need}$; or

26 (2) $(p \times \text{state87} \times \text{current ADM/ADM87}) - \text{current state}$.

27 (c) In (b) of this section

28 (1) "ADM87" means the average daily membership of the district
29 in the student counting period used for funding for fiscal year 1987;

1 (2) "current ADM" means the average daily membership of the
2 district in the student counting period used for funding for the current
3 fiscal year;

4 (3) "current need" means the basic need of the district under
5 AS 14.17.021(b), as amended by sec. 2 of this Act, for the current fiscal
6 year;

7 (4) "current state" means the state foundation aid to the dis-
8 trict under AS 14.17.021(a), as amended by sec. 2 of this Act, for the
9 current fiscal year;

10 (5) "p" means the transition percentage, which is 90 percent in
11 fiscal year 1988, 80 percent in fiscal year 1989, and 70 percent in fiscal
12 year 1990;

13 (6) "state87" means the state aid received by the district for
14 fiscal year 1987 under AS 14.17.021, as it read before July 1, 1987;

15 (7) "sum87" means the sum of

16 (A) state aid received by the district under AS 14.17.021,
17 as it read before July 1, 1987, for fiscal year 1987;

18 (B) 90 percent of that portion of the federal impact aid
19 received by the district from the application submitted in fiscal year
20 1986 under secs. 2 - 4 of P.L. 81-874 (20 U.S.C. 237 - 239), as amend-
21 ed, to the extent that that money could be considered as local re-
22 sources under that Act and the regulations adopted under it; and

23 (C) for city or borough school districts, the total of

24 (i) the district's revenue from earnings in the dis-
25 trict's operating fund in fiscal year 1987;

26 (ii) state tuition payments to the district in fiscal
27 year 1987; and

28 (iii) city or borough appropriations or in-kind contri-
29 butions for fiscal year 1987.

1 (d) The amount determined under (c)(7)(C) of this section may not
2 exceed the lesser of

3 (1) the equivalent of a four-mill tax levy on the full and true
4 value of taxable real and personal property in the district as of January
5 1, 1986, as determined by the Department of Community and Regional Affairs
6 under AS 14.17.170; or

7 (2) 35 percent of the district's basic need as determined under
8 (a) of this section.

9 (e) Notwithstanding AS 14.17.021(a), in fiscal year 1988 amounts
10 received by a district under P.L. 81-874 (20 U.S.C. 237 - 239), as amended,
11 between March 1, 1937, and July 1, 1987, based upon applications submitted
12 before or during fiscal year 1986 may not be subtracted from the district's
13 basic need under AS 14.17.021(b).

14 * Sec. 26. AS 14.17.023, 14.17.027, 14.17.061, 14.17.090, 14.17.150,
15 14.17.180, 14.17.205, 14.17.250(5), 14.17.250(7), 14.17.250(10), and 14.-
16 17.250(12) are repealed.

17 * Sec. 27. AS 14.25.080 is suspended from July 1, 1987, through
18 June 30, 1988.

19 * Sec. 28. AS 14.17 is repealed July 1, 1988, unless

20 (1) before January 1, 1988, the Department of Administration has
21 compiled data sufficient to establish an area cost differential for each
22 school district that reflects the total cost of providing educational
23 services at a constant level in each district and presented a proposed area
24 cost differential for each district to the Legislative Budget and Audit
25 Committee; and

26 (2) before the adjournment of the Second Session of the Fif-
27 teenth Alaska State Legislature, the legislature has enacted legislation
28 amending or affirming the area cost differentials set out in AS 14.17.051,
29 as amended by sec. 8 of this Act.

1 * Sec. 29. Sections 4, 25, and 28 of this Act take effect immediately
2 under AS 01.10.070(c).

3 * Sec. 30. Sections 1 - 3, 5 - 10, 12 - 22, 24, 26, and 27 of this Act
4 take effect July 1, 1987.

5 * Sec. 31. Sections 11 and 23 of this Act take effect July 1, 1988, if
6 the conditions described in sec. 28(1) and (2) of this Act are met.
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AMENDMENT # _____

Offered in the HOUSE

By Herrmann

TO: Letter of intent for CS HB 126 (FINANCE)

Adds a section:

The Legislature recognizes the importance of developing a foundation funding program that is fair and equitable to all school districts in the state. ~~The Legislature also recognizes that as a result of the new foundation plan that some small single site school districts have not fared equitably under the new funding method.~~ It is the intent of the Legislature to review and evaluate the new foundation formula by December 31, 1987 and include information as to the equity of the new plan on all districts of the state.

reinsert

3/19/87

Merge into attached letter of intent.

Retain delineated material.

Withdrawn by sponsor

HB 126 passed House 4/27/87

CORRECTION

**THIS DOCUMENT
HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY**



Official Business

Alaska State Legislature

SENATE

Committee on Finance

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

SENATE FINANCE COMMITTEE
LETTER OF INTENT
FOR

SCS 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 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, including restoration of the state obligation for one-half the actuarial cost after deduction of the required employee share.

It is the intent of the Legislature that expenditures from this appropriation to the Department of Education for the purpose of mitigating adverse consequences to small single site schools and REAA's be brought to the Legislative Budget and Audit Committee for approval before dispersal. The Department shall bring a recommendation for the disbursement of the funds to Legislative Budget and Audit no later than September 1, 1987.

Senator John Binkley, Co-Chairman
Senate Finance Committee

5/19/88
B. Berrier

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 Kuspuuk 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.

Alaska State Legislature



Session Address:
STATE CAPITOL BUILDING
BOX V
JUNEAU, ALASKA 99811
(907) 485-3727

Interim Address:
BOX 53
PALMER, ALASKA 99645
(907) 745-3828 - Palmer
(907) 376-8628 - Wasilla

Representative Ronald L. Larson
District 16B

ANALYSIS GOVERNORS BILL FOR SCHOOL AID

HB 126
SB 119

State Aid:

- * State supports minimum of 65% of basic need
- * Equalizes over 35%
- * Local effort required of C&B districts. Must provide equivalent of 4 mill contribution on full and true value of taxable real and personal property
- * C&B may not contribute more than 5.5 mill equivalent. This prevents the loss of equity required to receive the federal funds, PL 874
- * REAA's are funded at 100% of basic need
- * C&B and REAA receive PL 874 directly. The state aid is reduced by 90% of the eligible PL 874 payment for both C&B and REAAs.
- * C&B may count interest earnings, tuition etc toward local effort
- * REAA are required to make no local effort. Earnings etc are subject to regulations of Department of Education.

Instructional Units: (Value \$60,000)

- * Units are calculated on a community/district basis
- * Units are generated for elem/sec, spec. educ, vocational education and bilingual
- * Units are calculated to reflected fractions, preventing one student from meaning the gain or loss of one unit.

Area Cost Differential:

- * Based on arbitration ruling related to study prepared for State of Alaska to look at salary differences in Alaska

Page two

Fund Balances:

- * May not accumulate an unreserved balance in excess of 5% of expenditures for that fiscal year
- * Department to deduct from following year's payment any amount in excess of 5%

Estimates/Counts/Payments:

- * Estimates in September for the following fiscal year. Used to prepare State Budget.
- * First 9 months payments are made to school districts based on 1/12 of the school districts prior year state aid entitlement.
- * The last 3 months payments will reflect adjustments, if necessary
- * Requires districts to operate with a balanced budget

Hold Harmless:

- * Districts will receive the minimum of 90% of the previous years K-12 instructional units in computation for state aid.

Centralized Correspondence Study:

- * Funded under the formula at 65% of basic need.

Transition:

- * Phasing in without loss of more than 10% of FY87 level of funding in the first year, 20% in the second year and 30% in the third year. There are two tests applied:
 - (1) Total general revenue to total general revenue and
 - (2) State aid to state aid.

The lesser of the two is used.

- * Establishes the basis for making the first 9 payments the first year of operation under this foundation formula.
- * Provides basis for determining local effort the first year under this foundation formula

February 24, 1987

TABLE 3
COMPARISON OF FY 88 STATE AID
PROPOSED FOUNDATION LAW AND PL 874 CREDIT TOWARDS REQUIRED LOCAL EFFORT

	FY 88 BASIC NEED	35 % OF BASIC NEED	REQUIRED LOCAL EFFORT	PL-874 ELIGIBLE PERCENTAGE	PL-874 ASSUMING 75% APPLIED TO REQ. LOC. EFF.	75% SCENARIO		75% SCENARIO		DIFFERENCE STATE AID PL 374 DEDUCTION
						PL-874 DEDUCTION (90 % OF ELIGIBLE AMOUNT	PL-874 DEDUCTION (90 % OF ELIGIBLE AMOUNT	FY 88 PROPOSED STATE AID	FY 88 PROPOSED STATE AID	
ADAK	3,988,200	1,395,870	0	100.00%	100.00%	1,792,633	1,792,633	2,195,967	2,193,042	(2,525)
ALASKA GATEWAY	4,849,800	1,697,430	0	100.00%	100.00%	626,475	626,475	4,223,325	4,220,254	(3,272)
ALEUTIAN CHAIN	1,594,800	558,180	0	100.00%	100.00%	294,602	294,602	1,300,198	1,299,188	(1,010)
ANCHORAGE	184,731,600	64,656,060	64,656,060	90.03%	89.94%	254,289	254,035	119,821,251	119,745,457	(75,794)
ANNETTE ISLAND	2,480,600	861,210	0	100.00%	100.00%	1,406,836	1,406,836	1,053,764	1,052,206	(1,558)
BERING STRAIT	14,747,400	5,161,590	0	100.00%	100.00%	4,199,309	4,199,309	10,548,091	10,538,751	(9,340)
BRISTOL BAY	2,104,800	736,680	406,164	100.00%	100.00%	258,914	258,914	1,439,722	1,438,389	(1,333)
CHATHAM	2,745,600	960,960	0	100.00%	100.00%	782,848	782,848	1,962,752	1,961,013	(1,739)
CHUGACH	1,501,400	560,490	0	100.00%	100.00%	182,156	182,156	1,419,245	1,418,230	(1,015)
COPPER RIVER	4,761,000	1,666,350	0	100.00%	100.00%	397,942	397,942	4,363,058	4,360,042	(3,016)
CORDOVA	2,637,000	922,950	495,929	72.73%	72.07%	13,925	13,800	2,127,146	2,125,601	(1,545)
CRAIG	1,406,400	492,240	149,219	100.00%	100.00%	24,325	24,325	1,232,856	1,231,965	(891)
DELTA-GREELY	5,884,200	2,059,470	0	100.00%	100.00%	1,042,286	1,042,286	4,841,914	4,838,187	(3,727)
DILLINGHAM	3,266,400	1,143,240	430,063	100.00%	100.00%	298,915	298,915	2,537,422	2,535,354	(2,068)
FAIRBANKS	65,413,800	22,894,830	18,907,656	72.73%	72.73%	0	0	46,506,144	46,464,716	(41,429)
GALENA	1,529,400	535,290	80,428	91.16%	100.00%	443,016	485,960	1,005,957	962,043	(43,914)
HAINES	2,388,600	836,010	390,486	97.26%	97.05%	34,061	33,986	1,964,052	1,962,614	(1,438)
HOONAH	1,603,800	561,330	116,950	100.00%	100.00%	190,808	190,808	1,296,042	1,295,026	(1,016)
HYDABURG	999,000	349,650	53,671	100.00%	100.00%	0	0	945,329	944,696	(633)
IDITAROD	4,852,800	1,698,480	0	100.00%	100.00%	849,587	849,587	4,003,213	4,000,139	(3,074)
JUNEAU	20,752,200	7,263,270	6,755,969	73.00%	72.93%	20,603	20,583	13,975,628	13,962,504	(13,124)
KAKE	1,334,400	467,040	48,754	72.73%	100.00%	267,513	367,829	1,018,134	916,972	(101,162)
KASHUNAMIUT	1,903,200	666,120	0	100.00%	100.00%	498,907	498,907	1,404,293	1,403,088	(1,205)
KENAI	44,725,800	15,654,030	15,621,367	85.37%	85.28%	112,953	112,836	28,991,480	28,963,271	(28,209)
KETCHIKAN	11,886,000	4,160,100	3,617,536	72.73%	72.69%	5,272	5,270	8,263,191	8,255,866	(7,325)
KING COVE	1,395,000	488,250	97,566	100.00%	100.00%	138,005	138,005	1,159,430	1,158,546	(884)
KLADOCK	1,276,200	446,670	23,364	79.40%	100.00%	210,200	264,752	1,042,635	987,275	(55,360)
KODIAK	14,785,800	5,175,030	2,209,790	100.00%	100.00%	137,297	137,297	12,438,714	12,429,349	(9,364)
KUSPIK	4,660,200	1,631,070	0	100.00%	100.00%	1,212,998	1,212,998	3,447,203	3,444,251	(2,951)
LAKE & PENINSULA	5,199,600	1,819,860	0	100.00%	100.00%	1,036,848	1,036,848	4,162,752	4,159,459	(3,293)
LOWER KUSKOKWIM	31,065,000	10,872,750	0	100.00%	100.00%	5,930,988	5,930,988	25,134,012	25,114,337	(19,675)
LOWER YUKON	13,731,800	4,806,060	0	100.00%	100.00%	4,633,701	4,633,701	9,097,899	9,089,202	(8,697)
MAT-SU	42,981,200	15,036,420	10,867,024	72.73%	72.69%	18,221	18,211	32,075,956	32,048,757	(27,199)
NEKANA	1,732,200	606,270	72,398	100.00%	100.00%	4,884	4,884	1,654,918	1,653,821	(1,097)
NOPE	5,167,200	1,808,520	606,540	100.00%	100.00%	73,912	73,912	4,486,748	4,483,476	(3,273)
NORTH SLOPE	11,634,000	4,071,900	4,071,900	29.16%	10.05%	1,037,151	357,495	6,524,949	7,199,816	674,867
NORTHWEST ARCTIC	16,237,800	5,683,230	940,181	100.00%	100.00%	3,018,789	3,018,789	12,278,830	12,268,546	(10,284)
PELICAN	645,600	225,960	59,950	100.00%	100.00%	0	0	585,650	585,242	(408)
PETERSBURG	3,238,200	1,133,370	541,422	79.58%	79.39%	6,094	6,079	2,690,685	2,688,649	(2,036)
PRIBILOF	1,789,800	626,430	0	100.00%	100.00%	602,752	602,752	1,187,048	1,185,915	(1,134)
RAILBELT	3,079,800	1,077,930	0	100.00%	100.00%	0	0	3,079,800	3,077,849	(1,951)
SAND POINT	1,335,600	467,460	298,564	100.00%	100.00%	0	0	1,037,035	1,036,190	(845)
SITKA	8,038,800	2,813,580	1,764,700	72.73%	71.68%	78,602	77,465	6,195,498	6,191,543	(3,955)
SKAGWAY	1,075,200	376,320	236,146	100.00%	100.00%	0	0	839,054	838,373	(681)
SOUTHEAST ISLANDS	4,594,800	1,608,180	0	100.00%	100.00%	764,212	764,212	3,830,588	3,827,678	(2,910)
SOUTHWEST	6,187,800	2,165,730	0	100.00%	100.00%	1,645,217	1,645,217	4,542,583	4,538,664	(3,919)
ST. MARYS	1,360,800	476,280	17,805	72.73%	100.00%	255,748	351,660	1,087,247	990,474	(96,773)
TANANA	1,105,200	386,620	47,021	89.82%	100.00%	186,392	207,518	871,787	849,962	(21,825)
UNALASKA	1,556,400	544,740	382,258	100.00%	100.00%	168,433	168,433	1,005,793	1,004,723	(970)
VALDEZ	5,650,800	1,977,780	1,977,780	44.27%	44.00%	10,080	10,019	3,662,940	3,660,675	(2,265)
WRANGELL	2,784,600	974,610	434,682	76.37%	76.30%	1,573	1,572	2,348,345	2,346,583	(1,762)
YAKUTAT	1,167,000	408,450	72,547	100.00%	100.00%	56,387	56,386	1,038,067	1,037,328	(739)
YUKON FLATS	5,536,200	1,937,670	0	100.00%	100.00%	703,867	703,867	4,832,333	4,828,827	(3,506)
YUKON KODYUK	6,682,200	2,338,770	0	100.00%	100.00%	1,454,300	1,454,300	5,227,900	5,223,668	(4,232)
YUPIIT	3,549,600	1,242,360	0	100.00%	100.00%	1,043,126	1,043,126	2,506,474	2,504,226	(2,248)
	603,392,400	211,187,340	136,451,888			38,427,951	38,061,328	428,512,561	428,541,916	29,255

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	\$0	\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$5,046,600	\$0	\$626,551	\$4,420,049	\$60,000	\$0	\$7,449	\$52,551
ALEUTIAN REGION	\$1,786,800	\$0	\$294,651	\$1,492,149	\$60,000	\$0	\$9,894	\$50,106
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,580,600	\$0	\$1,406,836	\$1,173,764	\$60,000	\$0	\$32,710	\$27,290
BERING STRAIT	\$15,297,600	\$0	\$4,199,309	\$11,098,291	\$60,000	\$0	\$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	\$2,889,600	\$0	\$782,972	\$2,106,628	\$60,000	\$0	\$16,258	\$43,742
CHUGACH	\$1,644,600	\$0	\$183,932	\$1,460,668	\$60,000	\$0	\$6,710	\$53,290
COPPER RIVER	\$4,957,800	\$0	\$398,113	\$4,559,687	\$60,000	\$0	\$4,818	\$55,182
CORDOVA	\$2,686,800	\$495,929	\$15,603	\$2,175,268	\$60,000	\$11,075	\$348	\$48,577
CRAIG	\$1,541,600	\$149,219	\$32,973	\$1,359,208	\$60,000	\$5,808	\$1,283	\$52,908
DELTA GREELY	\$5,884,200	\$0	\$1,042,286	\$4,841,914	\$60,000	\$0	\$10,628	\$49,372
DILLINGHAM	\$3,399,600	\$430,063	\$354,651	\$2,614,886	\$60,000	\$7,590	\$6,259	\$46,150
FAIRBANKS	\$65,413,800	\$18,907,656	\$32,127	\$46,474,017	\$60,000	\$17,343	\$29	\$42,628
GALENA	\$1,646,400	\$80,428	\$443,016	\$1,122,956	\$60,000	\$2,931	\$16,145	\$40,924
HAINES	\$2,388,600	\$390,486	\$46,164	\$1,951,950	\$60,000	\$9,809	\$1,160	\$49,032
HOONAH	\$1,746,600	\$116,950	\$190,808	\$1,438,842	\$60,000	\$4,018	\$6,555	\$49,428
HYDABURG	\$1,152,600	\$53,671	\$0	\$1,098,929	\$60,000	\$2,794	\$0	\$57,206
IDITAROD	\$5,172,000	\$0	\$849,651	\$4,322,349	\$60,000	\$0	\$9,857	\$50,143
JUNEAU	\$20,797,200	\$6,755,969	\$26,897	\$14,014,334	\$60,000	\$19,491	\$78	\$40,431
KAKE	\$1,467,000	\$48,754	\$209,395	\$1,208,851	\$60,000	\$1,994	\$8,564	\$49,442
KASHUNAMIUT	\$2,067,000	\$0	\$498,907	\$1,568,093	\$60,000	\$0	\$14,482	\$45,518
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	\$1,528,200	\$97,566	\$138,006	\$1,292,628	\$60,000	\$3,831	\$5,418	\$50,751
KLAWOCK	\$1,407,000	\$23,364	\$210,198	\$1,173,438	\$60,000	\$996	\$8,964	\$50,040
KODIAK	\$14,788,800	\$2,209,790	\$146,749	\$12,432,261	\$60,000	\$8,965	\$595	\$50,439
KUSPUK	\$5,364,600	\$0	\$1,213,011	\$4,151,589	\$60,000	\$0	\$13,567	\$46,433
LAKE & PENINSULA	\$5,835,000	\$0	\$1,036,848	\$4,798,152	\$60,000	\$0	\$10,662	\$49,338
LOWER KUSKOKWIM	\$31,965,600	\$0	\$5,933,153	\$26,032,447	\$60,000	\$0	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	\$0	\$4,633,701	\$9,625,899	\$60,000	\$0	\$19,497	\$40,503
MAT-SU	\$43,027,200	\$10,867,024	\$19,026	\$32,141,150	\$60,000	\$15,154	\$27	\$44,820
NENANA	\$1,840,200	\$72,398	\$6,566	\$1,761,236	\$60,000	\$2,361	\$214	\$57,425
NOME	\$5,247,600	\$606,540	\$82,724	\$4,558,336	\$60,000	\$6,935	\$966	\$52,119
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	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	\$0	\$604,250	\$60,000	\$5,416	\$0	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIBILOF	\$1,910,400	\$0	\$602,751	\$1,307,649	\$60,000	\$0	\$18,931	\$41,069
RAILBELT	\$3,231,000	\$0	\$116,468	\$3,114,532	\$60,000	\$0	\$2,163	\$57,837
SAND POINT	\$1,469,400	\$298,564	\$0	\$1,170,836	\$60,000	\$12,191	\$0	\$47,809
SITKA	\$8,098,800	\$1,764,700	\$84,012	\$6,250,088	\$60,000	\$13,074	\$622	\$46,304
SKAGWAY	\$1,185,600	\$236,146	\$0	\$949,454	\$60,000	\$11,951	\$0	\$48,049
SOUTHEAST ISLAND	\$5,040,600	\$0	\$764,757	\$4,275,843	\$60,000	\$0	\$9,103	\$50,897
SOUTHWEST REGION	\$6,493,200	\$0	\$1,742,370	\$4,750,830	\$60,000	\$0	\$16,100	\$43,900
ST. MARY'S	\$1,497,000	\$17,805	\$62,613	\$1,416,582	\$60,000	\$714	\$2,510	\$56,777
TANANA	\$1,105,200	\$47,021	\$186,793	\$871,386	\$60,000	\$2,553	\$10,141	\$47,307
UNALASKA	\$1,670,400	\$382,258	\$154,473	\$1,133,669	\$60,000	\$13,731	\$5,549	\$40,721
VALDEZ	\$3,929,400	\$1,375,290	\$9,495	\$2,544,615	\$60,000	\$21,000	\$145	\$38,855
WRANGELL	\$2,829,600	\$434,682	\$2,037	\$2,392,881	\$60,000	\$9,217	\$43	\$50,740
YAKUTAT	\$1,313,400	\$72,547	\$56,386	\$1,194,467	\$60,000	\$3,314	\$2,576	\$54,110
YUKON FLATS	\$5,919,600	\$0	\$703,866	\$5,215,734	\$60,000	\$0	\$7,134	\$52,866
YUKON-KOYUKUK	\$7,592,400	\$0	\$1,484,468	\$6,107,932	\$60,000	\$0	\$11,731	\$48,269
YUPIIT	\$3,849,600	\$0	\$1,043,126	\$2,806,474	\$60,000	\$0	\$16,258	\$43,742

STATEWIDE								
TOTALS	\$611,765,400	\$135,935,290	\$38,734,385	\$437,095,725	AVERAGE	\$13,332.1	\$3,798.9	\$42,869.0
					PERCENTAGE	22.2%	6.3%	71.4%

STATE CORR STUDY -----))	\$2,225,340
VALDEZ CONTRACT -----))	\$600,000
HOLD HARMLESS -----))	\$2,599,547
=====	
TOTAL STATE AID -----))	\$42,520,612

+ 5,320.00

SCHOOL DISTRICT	FY87 BUDGETED LOCAL REVENUES	ONE HUNDRED PERCENT ASSESSED VALUE	COLUMN B AT 1 MILLS	AMOUNT REQUIRED TO REACH 4 MILLS	AMOUNT REQUIRED TO REACH 1 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	\$19,343,357	\$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	\$101,541	\$303,632	\$0	\$303,632	\$28,806	\$274,826
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	\$123,982	\$0	\$0	\$0	\$0	\$0
CRAIG	\$28,735	\$37,304,700	\$37,305	\$120,484	\$8,570	\$111,914	\$3,664	\$108,250
DELTA GREELY	\$103,454		\$0	\$0	\$0	\$0	\$0	\$0
DILLINGHAM	\$195,000	\$107,515,700	\$107,516	\$235,063	\$0	\$235,063	\$39,406	\$195,657
FAIRBANKS	\$26,049,962	\$4,726,913,900	\$4,726,914	\$0	\$0	\$0	\$0	\$0
GALENA	\$88,224	\$20,106,900	\$20,107	\$0	\$0	\$0	\$0	\$0
HAINES	\$401,474	\$97,621,600	\$97,622	\$0	\$0	\$0	\$0	\$0
HOONAH	\$96,775	\$29,257,500	\$29,238	\$22,175	\$0	\$22,175	\$21,201	\$974
HYDABURG	\$2,200	\$13,417,800	\$13,418	\$51,471	\$11,218	\$40,253	\$0	\$40,253
IDITAROD	\$135,000		\$0	\$0	\$0	\$0	\$0	\$0
JUNEAU	\$9,255,132	\$1,688,992,300	\$1,688,992	\$0	\$0	\$0	\$0	\$0
KAKE	\$85,703	\$12,188,400	\$12,188	\$0	\$0	\$0	\$0	\$0
KASHUNAMIUT	\$0		\$0	\$0	\$0	\$0	\$0	\$0
KENAI	\$18,298,125	\$3,905,341,700	\$3,905,342	\$0	\$0	\$0	\$0	\$0
KETCHIKAN	\$5,472,063	\$904,384,100	\$904,384	\$0	\$0	\$0	\$0	\$0
KING COVE	\$13,000	\$24,391,400	\$24,391	\$84,566	\$11,391	\$73,175	\$15,334	\$57,841
KLAWOCK	\$29,428	\$5,841,100	\$5,841	\$0	\$0	\$0	\$0	\$0
KODIAK	\$2,193,596	\$552,447,400	\$552,447	\$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	\$2,716,756	\$0	\$0	\$0	\$0	\$0
NEENANA	\$48,001	\$18,099,500	\$18,100	\$24,397	\$0	\$24,397	\$730	\$23,667
NOME	\$299,655	\$151,635,000	\$151,635	\$306,885	\$0	\$306,885	\$9,192	\$297,693
NORTH SLOPE	\$13,962,700	\$13,570,786,300	\$13,570,786	\$0	\$0	\$0	\$0	\$0
NORTHWEST ARCTIC	\$210,000	\$235,045,250	\$235,045	\$730,181	\$25,045	\$705,136	\$335,613	\$369,523
PELICAN	\$24,126	\$14,987,400	\$14,987	\$35,824	\$0	\$35,824	\$0	\$35,824
PETERSBURG	\$680,323	\$135,355,400	\$135,355	\$0	\$0	\$0	\$0	\$0
FRIBILOF	\$20,000		\$0	\$0	\$0	\$0	\$0	\$0
RAILBELT	\$50,000		\$0	\$0	\$0	\$0	\$0	\$0
SAND POINT	\$105,509	\$74,641,100	\$74,641	\$193,055	\$0	\$193,055	\$0	\$193,055
SITKA	\$3,066,801	\$441,175,000	\$441,175	\$0	\$0	\$0	\$0	\$0
SKAGWAY	\$71,000	\$59,036,600	\$59,037	\$165,146	\$0	\$165,146	\$0	\$165,146
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	\$4,451	\$0	\$0	\$0	\$0	\$0
TANANA	\$52,350	\$11,755,200	\$11,755	\$0	\$0	\$0	\$0	\$0
UNALASKA	\$122,000	\$95,564,500	\$95,565	\$260,258	\$0	\$260,258	\$17,164	\$243,094
VALDEZ	\$4,468,037	\$1,693,326,700	\$1,693,327	\$0	\$0	\$0	\$0	\$0
WRANGELL	\$569,192	\$108,670,500	\$108,671	\$0	\$0	\$0	\$0	\$0
YAKUTAT	\$55,277	\$18,136,700	\$18,137	\$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	\$51,044,008	\$2,566,601	\$56,224	\$2,510,377	\$493,680	\$2,016,808

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

SCHOOL DISTRICT	FY88 PROJECTED	REQUIRED	DEDUCTIBLE	FY88 PROPOSED STATE AID	BASIC NEED	REQ. LOCAL	PL874	FY 88
	BASIC NEED \$60,000	LOCAL EFFORT	PL874		PER UNIT	EFFORT PER UNIT	DEDUCTIBLE PER UNIT	STATE AID PER UNIT
ADAK	\$3,988,200	\$0	\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$4,975,200	\$0	\$626,551	\$4,348,649	\$60,000	\$0	\$7,556	\$52,444
ALEUTIAN REGION	\$1,786,800	\$0	\$294,651	\$1,492,149	\$60,000	\$0	\$9,894	\$50,106
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,928	\$113,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,534,400	\$0	\$1,406,836	\$1,127,564	\$60,000	\$0	\$33,306	\$26,694
BERING STRAIT	\$15,297,600	\$0	\$4,199,309	\$11,098,291	\$60,000	\$0	\$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	\$2,889,600	\$0	\$782,972	\$2,106,628	\$60,000	\$0	\$16,258	\$43,742
CHUGACH	\$1,644,600	\$0	\$183,932	\$1,460,668	\$60,000	\$0	\$6,710	\$53,290
COPPER RIVER	\$4,957,800	\$0	\$398,113	\$4,559,687	\$60,000	\$0	\$4,818	\$55,182
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	\$0	\$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
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	\$39,465
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	\$0	\$975,329	\$60,000	\$3,130	\$0	\$56,870
IDITAROD	\$5,092,200	\$0	\$849,651	\$4,242,549	\$60,000	\$0	\$10,011	\$49,989
JUNEAU	\$20,752,200	\$6,755,969	\$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	\$0	\$498,907	\$1,448,093	\$60,000	\$0	\$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
KLAWOCK	\$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
KUSLUK	\$4,847,400	\$0	\$1,213,011	\$3,634,389	\$60,000	\$0	\$15,014	\$44,986
LAKE & PENINSULA	\$5,756,400	\$0	\$1,036,848	\$4,719,552	\$60,000	\$0	\$1,807	\$49,193
LOWER KUSKOKWIM	\$31,965,600	\$0	\$5,933,153	\$26,032,447	\$60,000	\$0	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	\$0	\$4,633,701	\$9,625,899	\$60,000	\$0	\$19,497	\$40,503
MAT-SU	\$42,973,200	\$10,867,024	\$19,026	\$32,087,150	\$60,000	\$15,173	\$27	\$44,801
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	\$11,879,400	\$4,157,790	\$1,059,034	\$6,662,576	\$60,000	\$21,670	\$5,349	\$33,651
NORTHWEST ARCTIC	\$16,581,000	\$940,181	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	\$0	\$604,250	\$60,000	\$5,416	\$0	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIIBILOF	\$1,832,400	\$0	\$602,751	\$1,229,649	\$60,000	\$0	\$19,736	\$40,264
RAILBELT	\$3,231,000	\$0	\$116,468	\$3,114,532	\$60,000	\$0	\$2,163	\$57,837
SAND POINT	\$1,335,600	\$298,564	\$0	\$1,037,036	\$60,000	\$13,413	\$0	\$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	\$0	\$839,054	\$60,000	\$13,178	\$0	\$46,822
SOUTHEAST ISLAND	\$5,040,600	\$0	\$764,757	\$4,275,843	\$60,000	\$0	\$9,103	\$50,897
SOUTHWEST REGION	\$6,493,200	\$0	\$1,742,370	\$4,750,830	\$60,000	\$0	\$16,100	\$43,900
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	\$14,736	\$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	\$5,832,000	\$0	\$703,866	\$5,128,134	\$60,000	\$0	\$7,241	\$52,759
YUKON-KOYUKUK	\$6,888,000	\$0	\$1,484,468	\$5,403,532	\$60,000	\$0	\$12,931	\$47,069
YUPIIT	\$3,849,600	\$0	\$1,043,126	\$2,806,474	\$60,000	\$0	\$16,258	\$43,742

				STATEWIDE				
TOTALS	\$608,046,600	\$135,935,290	\$38,734,385	\$433,376,925	AVERAGE	\$13,413.6	\$3,822.2	\$42,764.2
					PERCENTAGE	22.4%	6.4%	71.3%

STATE CORR STUDY -----)) \$2,225,340
VALDEZ CONTRACT -----)) \$600,000
HOLD HARMLESS -----)) \$2,322,689
=====

11390.0

TOTAL STATE AID -----)) \$478,584,354

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	\$0	\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$4,975,200	\$0	\$626,551	\$4,348,649	\$60,000	\$0	\$7,556	\$52,444
ALEUTIAN REGION	\$1,645,200	\$0	\$294,651	\$1,350,549	\$60,000	\$0	\$10,746	\$49,254
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,580,600	\$0	\$1,406,836	\$1,173,764	\$60,000	\$0	\$32,710	\$27,290
BERING STRAIT	\$15,297,600	\$0	\$4,199,309	\$11,098,291	\$60,000	\$0	\$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	\$0	\$782,972	\$2,044,828	\$60,000	\$0	\$16,613	\$43,387
CHUGACH	\$1,644,600	\$0	\$183,932	\$1,460,668	\$60,000	\$0	\$6,710	\$53,290
COPPER RIVER	\$4,889,400	\$0	\$398,113	\$4,491,287	\$60,000	\$0	\$4,885	\$55,115
CORDOVA	\$2,686,800	\$495,929	\$15,603	\$2,175,268	\$60,000	\$11,075	\$348	\$48,577
CRAIG	\$1,541,400	\$149,219	\$32,973	\$1,359,208	\$60,000	\$5,808	\$1,283	\$52,908
DELTA GREELY	\$5,884,200	\$0	\$1,042,286	\$4,841,914	\$60,000	\$0	\$10,628	\$49,372
DILLINGHAM	\$3,323,400	\$430,063	\$354,651	\$2,538,686	\$60,000	\$7,764	\$6,403	\$45,833
FAIRBANKS	\$65,413,800	\$18,907,656	\$32,127	\$46,474,017	\$60,000	\$17,343	\$29	\$42,628
GALENA	\$1,646,400	\$80,428	\$443,016	\$1,122,956	\$60,000	\$2,931	\$16,145	\$40,924
HAINES	\$2,388,600	\$390,486	\$46,164	\$1,951,950	\$60,000	\$9,809	\$1,160	\$49,032
HOONAH	\$1,746,600	\$116,950	\$190,808	\$1,438,842	\$60,000	\$4,018	\$6,555	\$49,428
HYDABURG	\$1,152,600	\$53,671	\$0	\$1,098,929	\$60,000	\$2,794	\$0	\$57,206
IDITAROD	\$4,964,400	\$0	\$849,651	\$4,114,749	\$60,000	\$0	\$10,269	\$49,731
JUNEAU	\$20,752,200	\$6,755,969	\$26,897	\$13,969,334	\$60,000	\$19,533	\$78	\$40,389
KAKE	\$1,467,000	\$48,754	\$209,395	\$1,208,851	\$60,000	\$1,994	\$8,564	\$49,442
KASHUNAMIUT	\$2,067,000	\$0	\$498,907	\$1,568,093	\$60,000	\$0	\$14,482	\$45,518
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	\$1,528,200	\$97,566	\$138,006	\$1,292,628	\$60,000	\$3,831	\$5,418	\$50,751
KLAWOCK	\$1,407,000	\$23,364	\$210,198	\$1,173,438	\$60,000	\$996	\$8,964	\$50,040
KODIAK	\$14,785,800	\$2,209,790	\$146,749	\$12,429,261	\$60,000	\$8,967	\$595	\$50,437
KUSPUK	\$4,767,600	\$0	\$1,213,011	\$3,554,589	\$60,000	\$0	\$15,266	\$44,734
LAKE & PENINSULA	\$5,363,400	\$0	\$1,036,848	\$4,326,552	\$60,000	\$0	\$11,599	\$48,401
LOWER KUSKOKWIM	\$31,965,600	\$0	\$5,933,153	\$26,032,447	\$60,000	\$0	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	\$0	\$4,633,701	\$9,625,899	\$60,000	\$0	\$19,497	\$40,503
MAT-SU	\$42,961,200	\$10,867,024	\$19,026	\$32,075,150	\$60,000	\$15,177	\$27	\$44,796
NENANA	\$1,840,200	\$72,398	\$6,566	\$1,761,236	\$60,000	\$2,361	\$214	\$57,425
NOME	\$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	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	\$0	\$604,250	\$60,000	\$5,416	\$0	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIIBILOF	\$1,832,400	\$0	\$602,751	\$1,229,649	\$60,000	\$0	\$19,736	\$40,264
RAILBELT	\$3,157,200	\$0	\$116,468	\$3,040,732	\$60,000	\$0	\$2,213	\$57,787
SAND POINT	\$1,469,400	\$298,564	\$0	\$1,170,836	\$60,000	\$12,191	\$0	\$47,809
SITKA	\$8,038,800	\$1,764,700	\$84,012	\$6,190,088	\$60,000	\$13,171	\$627	\$46,202
SKAGWAY	\$1,185,600	\$236,146	\$0	\$949,454	\$60,000	\$11,951	\$0	\$48,049
SOUTHEAST ISLAND	\$4,778,400	\$0	\$764,757	\$4,013,643	\$60,000	\$0	\$9,603	\$50,397
SOUTHWEST REGION	\$6,382,800	\$0	\$1,742,370	\$4,640,430	\$60,000	\$0	\$16,379	\$43,621
ST. MARY'S	\$1,497,000	\$17,805	\$62,613	\$1,416,582	\$60,000	\$714	\$2,510	\$56,777
TANANA	\$1,105,200	\$47,021	\$186,793	\$871,386	\$60,000	\$2,553	\$10,141	\$47,307
UNALASKA	\$1,670,400	\$382,258	\$154,473	\$1,133,669	\$60,000	\$13,731	\$5,549	\$40,721
VALDEZ	\$3,929,400	\$1,375,290	\$9,495	\$2,544,615	\$60,000	\$21,000	\$145	\$38,855
WRANGELL	\$2,829,600	\$434,682	\$2,037	\$2,392,881	\$60,000	\$9,217	\$43	\$50,740
YAKUTAT	\$1,313,400	\$72,547	\$56,396	\$1,184,407	\$60,000	\$3,314	\$2,576	\$54,110
YUKON FLATS	\$5,692,200	\$0	\$703,866	\$4,988,334	\$60,000	\$0	\$7,419	\$52,581
YUKON-KOYUKUK	\$6,888,000	\$0	\$1,484,468	\$5,403,532	\$60,000	\$0	\$12,931	\$47,069
YUPIIT	\$3,849,600	\$0	\$1,043,126	\$2,806,474	\$60,000	\$0	\$16,258	\$43,742

TOTALS	\$608,359,200	\$135,935,290	\$38,734,385	\$433,689,525	AVERAGE	\$13,406.7	\$3,820.2	\$42,773.0
					PERCENTAGE	22.3%	6.4%	71.3%

STATE CORR STUDY -----))) \$2,225,340
 VALDEZ CONTRACT -----))) \$600,000
 HOLD HARMLESS -----))) \$2,064,376
 =====
 TOTAL STATE AID -----))) \$4,389,716

385.0

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	FY88 STATE AID PER UNIT
ADAK	\$3,988,200	\$0	\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$5,046,600	\$0	\$626,551	\$4,420,049	\$60,000	\$0	\$7,449	\$52,551
ALEUTIAN REGION	\$1,645,200	\$0	\$294,651	\$1,350,549	\$60,000	\$0	\$10,746	\$49,254
ANCHORAGE	\$186,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,534,400	\$0	\$1,406,836	\$1,127,564	\$60,000	\$0	\$33,306	\$26,694
BERING STRAIT	\$15,297,600	\$0	\$4,199,309	\$11,098,291	\$60,000	\$0	\$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	\$0	\$782,972	\$2,044,828	\$60,000	\$0	\$16,613	\$43,387
CHUGACH	\$1,644,600	\$0	\$183,932	\$1,460,668	\$60,000	\$0	\$6,710	\$53,290
COPPER RIVER	\$4,889,400	\$0	\$398,113	\$4,491,287	\$60,000	\$0	\$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	\$0	\$1,042,286	\$4,841,914	\$60,000	\$0	\$10,628	\$49,372
DILLINGHAM	\$3,342,600	\$430,063	\$354,651	\$2,557,886	\$60,000	\$7,720	\$6,366	\$45,914
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	\$39,465
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	\$6,961	\$48,805
HYDABURG	\$1,029,000	\$53,671	\$0	\$975,329	\$60,000	\$3,130	\$0	\$56,870
IDITAROD	\$5,044,200	\$0	\$849,651	\$4,194,549	\$60,000	\$0	\$10,106	\$49,894
JURNEAU	\$20,797,200	\$6,755,969	\$26,897	\$14,014,334	\$60,000	\$19,491	\$78	\$40,431
KAKE	\$1,374,000	\$48,754	\$209,395	\$1,115,851	\$60,000	\$2,129	\$9,144	\$48,727
KASHUNAMIUT	\$1,947,000	\$0	\$498,907	\$1,448,093	\$60,000	\$0	\$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
KLAWOCK	\$1,314,600	\$23,364	\$210,198	\$1,081,038	\$60,000	\$1,066	\$9,594	\$49,340
KODIAK	\$14,788,800	\$2,209,790	\$146,749	\$12,432,261	\$60,000	\$8,965	\$595	\$50,439
KUSPUK	\$4,807,200	\$0	\$1,213,011	\$3,594,189	\$60,000	\$0	\$15,160	\$44,860
LAKE & PENINSULA	\$5,442,000	\$0	\$1,036,848	\$4,405,152	\$60,000	\$0	\$11,432	\$48,568
LOWER KUSKOKWIM	\$31,965,600	\$0	\$5,933,153	\$26,032,447	\$60,000	\$0	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	\$0	\$4,633,701	\$9,625,899	\$60,000	\$0	\$19,497	\$40,503
MAT-SU	\$43,015,200	\$10,867,024	\$19,026	\$32,129,150	\$60,000	\$15,158	\$27	\$44,816
NENANA	\$1,732,200	\$72,398	\$6,566	\$1,653,236	\$60,000	\$2,508	\$227	\$57,265
NOME	\$5,247,600	\$606,540	\$82,724	\$4,558,336	\$60,000	\$6,935	\$946	\$52,119
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	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	\$0	\$604,250	\$60,000	\$5,416	\$0	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIBILOF	\$1,910,400	\$0	\$602,751	\$1,307,649	\$60,000	\$0	\$18,931	\$41,069
RAILBELT	\$3,157,200	\$0	\$116,468	\$3,040,732	\$60,000	\$0	\$2,213	\$57,787
SAND POINT	\$1,335,600	\$298,564	\$0	\$1,037,036	\$60,000	\$13,413	\$0	\$46,587
SITKA	\$8,098,800	\$1,764,700	\$84,012	\$6,250,088	\$60,000	\$13,074	\$622	\$46,304
SKAGWAY	\$1,075,200	\$236,146	\$0	\$839,054	\$60,000	\$13,178	\$0	\$46,822
SOUTHEAST ISLAND	\$4,778,400	\$0	\$764,757	\$4,013,643	\$60,000	\$0	\$9,603	\$50,397
SOUTHWEST REGION	\$6,382,800	\$0	\$1,742,370	\$4,640,430	\$60,000	\$0	\$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	\$14,736	\$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	\$5,779,800	\$0	\$703,866	\$5,075,934	\$60,000	\$0	\$7,307	\$52,693
YUKON-KOYUKUK	\$6,968,400	\$0	\$1,434,468	\$5,483,932	\$60,000	\$0	\$12,782	\$47,218
YUPIIT	\$3,849,600	\$0	\$1,043,126	\$2,806,474	\$60,000	\$0	\$16,258	\$43,742

TOTALS	\$607,410,000	\$135,935,290	\$38,734,385	\$432,740,325	STATEWIDE			
					AVERAGE	\$13,427.7	\$3,826.2	\$42,746.1
					PERCENTAGE	22.4%	6.4%	71.2%
					STATE CORR STUDY ----->>>	\$2,225,340		
					VALDEZ CONTRACT ----->>>	\$600,000		
					HOLD HARMLESS ----->>>	\$2,346,689		
					TOTAL STATE AID ----->>>	\$437,912,354		

718.2

SCHOOL DISTRICT	FY88 PROJECTED	REQUIRED	DEDUCTIBLE	FY88 PROPOSED STATE AID	BASIC NEED	REQ. LOCAL	PL874	FY 88
	BASIC NEED \$60,000	LOCAL EFFORT	PL874		PER UNIT	EFFORT PER UNIT	DEDUCTIBLE PER UNIT	STATE AID PER UNIT
ADAK	\$3,988,200	\$0	\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$4,975,200	\$0	\$626,551	\$4,348,649	\$60,000	\$0	\$7,556	\$52,444
ALEUTIAN REGION	\$1,645,200	\$0	\$294,651	\$1,350,549	\$60,000	\$0	\$10,746	\$49,254
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,534,400	\$0	\$1,406,836	\$1,127,564	\$60,000	\$0	\$33,306	\$26,694
BERING STRAIT	\$15,297,600	\$0	\$4,199,309	\$11,098,291	\$60,000	\$0	\$16,470	\$43,530
BRISTOL BAY	\$2,104,800	\$406,164	\$259,254	\$1,639,382	\$60,000	\$11,578	\$7,390	\$41,031
CHATHAM	\$2,827,800	\$0	\$782,972	\$2,044,828	\$60,000	\$0	\$16,613	\$43,387
CHUGACH	\$1,644,600	\$0	\$183,932	\$1,460,668	\$60,000	\$0	\$6,710	\$53,290
COPPER RIVER	\$4,889,400	\$0	\$398,113	\$4,491,287	\$60,000	\$0	\$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	\$0	\$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
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	\$39,465
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	\$0	\$975,329	\$60,000	\$3,130	\$0	\$56,870
IDITAROD	\$4,964,400	\$0	\$849,651	\$4,114,749	\$60,000	\$0	\$10,269	\$49,731
JUNEAU	\$20,752,200	\$6,755,969	\$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	\$0	\$498,907	\$1,448,093	\$60,000	\$0	\$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
KLAWOCK	\$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	\$0	\$1,213,011	\$3,554,589	\$60,000	\$0	\$15,266	\$44,734
LAKE & PENINSULA	\$5,363,400	\$0	\$1,036,848	\$4,326,552	\$60,000	\$0	\$11,599	\$48,401
LOWER KUSKOKWIM	\$31,965,600	\$0	\$5,933,153	\$26,032,447	\$60,000	\$0	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	\$0	\$4,633,701	\$9,625,899	\$60,000	\$0	\$19,497	\$40,503
MAT-SU	\$42,961,200	\$10,867,024	\$19,026	\$32,075,150	\$60,000	\$15,177	\$27	\$44,796
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	\$11,879,400	\$4,157,790	\$1,059,034	\$6,662,576	\$60,000	\$21,000	\$5,349	\$33,651
NORTHWEST ARCTIC	\$16,581,000	\$940,181	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	\$0	\$604,250	\$60,000	\$5,416	\$0	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIBILOF	\$1,832,400	\$0	\$602,751	\$1,229,649	\$60,000	\$0	\$19,736	\$40,264
RAILBELT	\$3,157,200	\$0	\$116,468	\$3,040,732	\$60,000	\$0	\$2,213	\$57,787
SAND POINT	\$1,335,600	\$298,564	\$0	\$1,037,036	\$60,000	\$13,413	\$0	\$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	\$0	\$839,054	\$60,000	\$13,178	\$0	\$46,822
SOUTHEAST ISLAND	\$4,778,400	\$0	\$764,757	\$4,013,643	\$60,000	\$0	\$9,603	\$50,397
SOUTHWEST REGION	\$6,382,800	\$0	\$1,742,370	\$4,640,430	\$60,000	\$0	\$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	\$14,736	\$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	\$0	\$703,866	\$4,988,334	\$60,000	\$0	\$7,419	\$52,581
YUKON-KOYUKUK	\$6,888,000	\$0	\$1,484,468	\$5,403,532	\$60,000	\$0	\$12,931	\$47,069
YUPIIT	\$3,849,600	\$0	\$1,043,126	\$2,806,474	\$60,000	\$0	\$16,258	\$43,742

				STATEWIDE				
TOTALS	\$606,576,000	\$135,935,290	\$38,734,385	\$431,906,325	AVERAGE	\$13,446.2	\$3,831.4	\$42,722.4
					PERCENTAGE	22.4%	6.4%	71.2%

STATE CORR STUDY ----->>> \$2,225,340
VALDEZ CONTRACT ----->>> \$600,000
HOLD HARMLESS ----->>> \$3,302,777
=====

+ 840.2

TOTAL STATE AID ----->>> \$438,034,442

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	\$0	\$1,792,632	\$2,195,568	\$60,000	\$0	\$26,969	\$33,031
ALASKA GATEWAY	\$4,975,200	\$0	\$626,551	\$4,348,649	\$60,000	\$0	\$7,556	\$52,444
ALEUTIAN REGION	\$1,645,200	\$0	\$294,651	\$1,350,549	\$60,000	\$0	\$10,746	\$49,254
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,534,400	\$0	\$1,406,836	\$1,127,564	\$60,000	\$0	\$33,306	\$26,694
BERING STRAIT	\$15,297,600	\$0	\$4,199,309	\$11,098,291	\$60,000	\$0	\$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	\$0	\$782,972	\$2,044,828	\$60,000	\$0	\$16,613	\$43,387
CHUGACH	\$1,644,600	\$0	\$183,932	\$1,460,668	\$60,000	\$0	\$6,710	\$53,290
COPPER RIVER	\$4,889,400	\$0	\$398,113	\$4,491,287	\$60,000	\$0	\$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	\$0	\$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
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	\$39,465
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	\$0	\$975,329	\$60,000	\$3,130	\$0	\$56,870
IDITAROD	\$4,964,400	\$0	\$849,651	\$4,114,749	\$60,000	\$0	\$10,269	\$49,731
JUNEAU	\$20,752,200	\$6,755,969	\$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	\$0	\$498,907	\$1,448,093	\$60,000	\$0	\$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
KLAWOCK	\$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	\$5,233,200	\$0	\$1,213,011	\$4,020,189	\$60,000	\$0	\$13,907	\$46,093
LAKE & PENINSULA	\$5,363,400	\$0	\$1,036,848	\$4,326,552	\$60,000	\$0	\$11,599	\$48,401
LOWER KUSKOKWIM	\$31,965,600	\$0	\$5,933,153	\$26,032,447	\$60,000	\$0	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	\$0	\$4,633,701	\$9,625,899	\$60,000	\$0	\$19,497	\$40,503
MAT-SU	\$42,961,200	\$10,867,024	\$19,026	\$32,075,150	\$60,000	\$15,177	\$27	\$44,796
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	\$11,879,400	\$4,157,790	\$1,059,034	\$6,662,576	\$60,000	\$21,000	\$5,349	\$33,651
NORTHWEST ARCTIC	\$16,581,000	\$940,181	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	\$0	\$604,250	\$60,000	\$5,416	\$0	\$54,584
PETERSBURG	\$3,238,200	\$541,422	\$8,155	\$2,688,623	\$60,000	\$10,032	\$151	\$49,817
PRIBILOF	\$1,332,400	\$0	\$602,751	\$1,229,649	\$60,000	\$0	\$19,736	\$40,264
RAILBELT	\$3,157,200	\$0	\$116,468	\$3,040,732	\$60,000	\$0	\$2,213	\$57,787
SAND POINT	\$1,335,600	\$298,564	\$0	\$1,037,036	\$60,000	\$13,413	\$0	\$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	\$0	\$839,054	\$60,000	\$13,178	\$0	\$46,822
SOUTHEAST ISLAND	\$4,778,400	\$0	\$764,757	\$4,013,643	\$60,000	\$0	\$9,603	\$50,397
SOUTHWEST REGION	\$6,382,800	\$0	\$1,742,370	\$4,640,430	\$60,000	\$0	\$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	\$14,736	\$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	\$0	\$703,866	\$4,988,334	\$60,000	\$0	\$7,419	\$52,581
YUKON-KOYUKUK	\$7,504,800	\$0	\$1,484,468	\$6,020,332	\$60,000	\$0	\$11,868	\$48,132
YUPIIT	\$3,849,600	\$0	\$1,043,126	\$2,806,474	\$60,000	\$0	\$16,258	\$43,742

TOTALS	\$607,658,400	\$135,935,290	\$38,734,385	\$432,988,725	STATEWIDE AVERAGE	\$13,422.2	\$3,824.6	\$42,753.2
					PERCENTAGE	22.4%	6.4%	71.3%

STATE CORR STUDY -----)) \$2,225,340
 VALDEZ CONTRACT -----)) \$600,000
 HOLD HARMLESS -----)) \$2,296,258
 + 916.1
 =====
 TOTAL STATE AID -----)) \$438,110,323

SCHOOL DISTRICT	COLUMN K PRO RATA AT 98.7814288	FY88 HOLD HARMLESS	TOTAL COLUMN A PLUS COLUMN B	CS/HB 126 FY88 PROPOSED STATE AID	FY88 HOLD HARMLESS	TOTAL COLUMN D PLUS COLUMN E	COLUMN C 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	\$118,286,327	\$0	\$118,286,327	\$119,745,512	\$0	\$119,745,512	(\$1,459,185)
ANNETTE ISLAND	\$1,159,461	\$127,198	\$1,286,659	\$1,127,564	\$165,487	\$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
CORDOVA	\$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	\$4,841,914	\$0	\$4,841,914	(\$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
NOME	\$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 ISLAND	\$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)

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TOTALS \$431,769,398 \$2,599,547 \$434,368,945 \$431,906,325 \$2,462,489 \$434,368,814 \$131
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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 PROTECTED AOM AS PHONE SURVEY 2/18/87
PREPARED APRIL 22, 1987 (CS# 126 (FINANCE))

SCHOOL DISTRICT	TYPE AOM	K - 12 AOM	81/81	SPECIAL EDUCATION	VOC ED	TOTAL UNITS	AREA COST	ADJUSTED UNITS
AOM	600	45.51	1.00	4.83	1.00	52.34	1.27	66.17
ALASKA GATEWAY	523	62.14	1.00	5.54	1.00	69.64	1.19	82.92
ALUTIIAN REGION	90	18.93	0.00	1.00	1.00	20.93	1.31	27.42
ANCHORAGE	38474	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	1231	156.81	11.69	12.74	2.19	183.43	1.39	254.94
BRISTOL BAY	231	23.40	1.00	2.22	1.00	27.62	1.22	33.08
CHATHAM	310	41.29	0.00	3.47	1.00	45.76	1.03	47.13
CHEKCH	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	81.69
CORONA	431	34.73	0.00	3.86	1.00	39.59	1.11	43.95
CRALIG	219	20.60	0.00	1.84	1.00	23.44	1.03	24.14
DELTA GREEN Y	1027	74.10	0.00	8.91	1.53	84.54	1.16	94.07
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	1,044.30	1.04	1,090.23
GALENA	172	17.47	0.00	1.14	1.00	19.61	1.30	26.49
HALVES	360	32.96	1.00	2.94	1.00	37.92	1.05	39.81
HODDAM	235	21.67	0.00	2.79	1.00	25.46	1.08	27.49
HONOLULU	108	13.00	1.00	1.65	1.00	16.65	1.03	17.15
IDENTIARO	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
KACE	178	17.87	0.00	3.37	1.00	22.24	1.03	22.90
KASHANUITUT	189	18.60	3.27	2.53	1.00	24.40	1.33	32.45
KENAI	8414	645.39	10.03	77.16	12.85	715.43	1.00	715.43
KETCHIKAN	2450	170.58	1.00	23.42	3.10	194.10	1.00	194.10
KINGS COVE	133	14.87	0.00	2.44	1.00	18.31	1.27	23.25
KLADOK	168	17.20	0.00	3.07	1.00	21.27	1.03	21.91
KODIAK	2319	192.25	1.93	29.55	2.33	224.08	1.09	246.43
KUSKOK	371	53.53	1.50	3.67	1.04	59.74	1.33	79.46
LAKE & PENINSULA	569	62.62	1.00	3.52	1.10	64.24	1.31	89.39
LOWER KUSKOKUMIN	2682	288.96	54.95	28.21	3.06	375.18	1.42	352.76
LOWER YUKON	1343	144.81	4.80	17.98	2.44	176.05	1.35	237.66
MAI-SU	8940	639.69	1.10	65.40	9.83	716.02	1.00	716.02
NEKOMA	208	19.87	1.00	2.19	1.09	24.06	1.20	28.87
NORTH SLOPE	759	56.47	1.00	5.80	1.00	64.27	1.34	86.12
NORTHWEST ARCTIC	1231	120.05	5.30	9.20	2.00	136.55	1.43	197.99
PELLICAN	1637	166.49	7.14	15.23	1.73	190.59	1.43	276.35
PETERSBURG	54	8.25	0.00	1.00	1.00	10.25	1.00	11.07
PRIBILOF	597	45.80	1.00	6.17	1.00	53.97	1.00	53.97
RAILBELT	152	19.44	1.08	2.05	1.00	23.49	1.30	30.54
SAND POINT	346	39.66	0.00	2.12	1.00	42.78	1.23	52.62
SITKA	135	15.00	0.00	1.53	1.00	17.53	1.27	22.26
SOMERSET ISLAND	1637	113.77	1.00	17.59	1.62	133.98	1.00	133.98
SOUTHWEST REGION	136	15.07	0.00	1.00	1.00	17.07	1.05	17.92
SOUTH EAST ISLAND	435	72.42	0.00	3.16	1.00	76.58	1.06	79.64
ST. MARY'S	491	67.47	9.08	3.66	1.00	81.21	1.31	106.38
TANANA	125	14.33	1.00	1.11	1.00	17.44	1.30	22.68
UNALASKA	86	11.17	1.00	1.00	1.00	14.17	1.30	18.42
VALDEZ	170	17.33	1.00	1.09	1.00	20.42	1.27	25.94
WARRENELL	497	52.62	0.00	5.32	1.06	59.00	1.11	65.49
YAKUTAT	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	1.44	94.87
YUKON-KODIAK	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 102,162 7,931.69 186.80 1,003.83 134.76 9,257.10 10,109.60

DEPARTMENT OF EDUCATION
GOVERNOR'S PUBLIC SCHOOL FOUNDATION FUNDING PROPOSAL
CSFB 126 FINANCE! REVISED APRIL 22, 1987

SCHOOL DISTRICT	FY88 PROJECTED BASIC NEED \$60,000	REQUIRED LOCAL EFFORT	DEDUCTIBLE PL87A	FY88 PROPOSED STATE AID	BASIC NEED PER UNIT	REQ. LOCAL EFFORT PER UNIT	PL87A DEDUCTIBLE PER UNIT	FY 88 STATE AID PER UNIT
ADAK	\$3,988,200	80	\$1,792,632	\$2,195,568	\$60,000	80	\$26,969	\$33,031
ALASKA GATEWAY	\$4,975,200	80	\$626,551	\$4,348,649	\$60,000	80	\$7,556	\$52,444
ALEUTIAN REGION	\$1,645,200	80	\$294,651	\$1,350,549	\$60,000	80	\$10,766	\$49,254
ANCHORAGE	\$184,731,600	\$64,656,060	\$330,028	\$119,745,512	\$60,000	\$21,000	\$107	\$38,893
ANNETTE ISLAND	\$2,534,400	80	\$1,406,836	\$1,127,564	\$60,000	80	\$33,306	\$26,694
BERING STRAIT	\$15,297,600	80	\$4,199,309	\$11,098,291	\$60,000	80	\$16,670	\$43,530
BRISTOL BAY	\$2,104,800	\$406,164	\$259,254	\$1,639,382	\$60,000	\$11,578	\$7,390	\$41,031
CHATHAM	\$2,827,800	80	\$782,972	\$2,044,828	\$60,000	80	\$16,613	\$43,387
CHUGACH	\$1,644,600	80	\$183,932	\$1,460,668	\$60,000	80	\$6,710	\$53,290
COPPER RIVER	\$4,583,400	80	\$398,113	\$4,185,287	\$60,000	80	\$4,885	\$55,115
CORDOVA	\$2,637,000	\$495,929	\$15,603	\$2,125,468	\$60,000	\$11,284	\$355	\$48,361
CRAIG	\$1,648,400	\$149,219	\$32,973	\$1,266,208	\$60,000	\$6,181	\$1,566	\$52,653
DELTA GREELY	\$5,884,200	80	\$1,042,286	\$4,841,914	\$60,000	80	\$10,628	\$49,372
DILLINGHAM	\$3,266,400	\$430,063	\$354,651	\$2,481,686	\$60,000	\$7,900	\$6,515	\$45,586
FATBANKS	\$65,613,800	\$18,907,656	\$32,127	\$46,674,017	\$60,000	\$17,343	\$29	\$42,628
SALENA	\$1,529,400	\$80,428	\$443,016	\$1,005,956	\$60,000	\$3,155	\$17,380	\$29,665
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	80	\$975,329	\$60,000	\$3,130	80	\$56,870
IDITAROD	\$4,964,400	80	\$849,651	\$4,114,749	\$60,000	80	\$10,269	\$49,731
JUNEAU	\$20,752,200	\$6,755,969	\$26,897	\$13,969,334	\$60,000	\$19,533	\$78	\$40,589
KAKE	\$1,374,000	\$48,754	\$209,396	\$1,115,851	\$60,000	\$2,129	\$9,164	\$48,727
KASHUNAIUT	\$1,947,000	80	\$498,907	\$1,448,093	\$60,000	80	\$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	\$4,205	\$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	\$166,749	\$12,409,261	\$60,000	\$8,947	\$596	\$50,437
KUSPUK	\$4,767,600	80	\$1,213,011	\$3,554,589	\$60,000	80	\$15,266	\$44,734
LAKE & PENINSULA	\$5,363,400	80	\$1,036,848	\$4,326,552	\$60,000	80	\$11,599	\$48,401
LOWER KUSKOKWIM	\$31,965,600	80	\$5,933,153	\$26,032,447	\$60,000	80	\$11,137	\$48,863
LOWER YUKON	\$14,259,600	80	\$4,633,701	\$9,625,899	\$60,000	80	\$19,497	\$40,503
MAT-SU	\$42,961,200	\$10,867,024	\$19,026	\$32,075,150	\$60,000	\$15,177	\$27	\$44,796
MEHANA	\$1,732,200	\$72,398	\$4,566	\$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	\$11,879,400	\$4,157,790	\$1,059,034	\$6,662,576	\$60,000	\$21,000	\$5,349	\$33,651
NORTHWEST ARCTIC	\$16,581,000	\$940,181	\$3,020,514	\$12,620,305	\$60,000	\$3,402	\$10,930	\$45,668
PELICAN	\$664,200	\$59,950	80	\$604,250	\$60,000	\$5,416	80	\$54,584
PETERSBURG	\$3,238,200	\$561,422	\$8,155	\$2,668,623	\$60,000	\$10,032	\$151	\$49,817
PRIBILOF	\$1,832,400	80	\$402,751	\$1,229,649	\$60,000	80	\$19,736	\$40,264
RAILBELT	\$3,157,200	80	\$116,448	\$3,040,732	\$60,000	80	\$2,213	\$57,787
SAND POINT	\$1,335,600	\$298,564	80	\$1,037,036	\$60,000	\$13,413	80	\$46,587
SITKA	\$8,038,800	\$1,764,700	\$84,012	\$6,190,088	\$60,000	\$13,171	\$627	\$66,202
SKAGWAY	\$1,075,200	\$236,166	80	\$839,034	\$60,000	\$13,178	80	\$46,822
SOUTHEAST ISLAND	\$4,778,400	80	\$764,757	\$4,013,643	\$60,000	80	\$9,603	\$50,397
SOUTHWEST REGION	\$4,382,800	80	\$1,742,370	\$2,640,430	\$60,000	80	\$16,379	\$43,621
ST. MARY'S	\$1,360,800	\$17,805	\$62,613	\$1,280,382	\$60,000	\$785	\$2,761	\$56,154
TANANA	\$1,105,200	\$47,021	\$186,793	\$871,386	\$60,000	\$2,553	\$10,161	\$47,307
UNALASKA	\$1,556,400	\$382,258	\$154,473	\$1,019,669	\$60,000	\$14,736	\$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	\$56,586	\$1,071,067	\$60,000	\$3,627	\$2,819	\$53,553
YUKON PLATS	\$5,692,200	80	\$703,866	\$4,988,334	\$60,000	80	\$7,419	\$52,581
YUKON-KOYUKUK	\$6,888,000	80	\$1,484,668	\$5,403,332	\$60,000	80	\$12,931	\$47,069
YUPIIT	\$3,349,600	80	\$1,043,126	\$2,306,474	\$60,000	80	\$16,258	\$43,742

TOTALS	1606,576,000	\$135,935,290	\$38,734,385	\$431,906,325	STATEWIDE AVERAGE	\$13,446.2	\$3,831.4	\$42,722.4
					PERCENTAGE	22.68	6.68	71.28

STATE CORR STUDY -----))) \$2,225,340
 VALDEZ CONTRACT -----))) \$600,000
 HOLD HARMLESS -----))) \$2,662,489
 TOTAL STATE AID -----))) \$437,194,154

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 PL87% LESS SP. ED.	PL87% PERCENTAGE	DEDUCTIBLE PL87%	65% BASIC NEED LESS DEDUC. PL87%	FY88 PROPOSED STATE AID
ADAK	\$3,988,200	\$2,592,330	\$1,395,870	\$0	\$1,395,870	\$1,991,814	100.00%	\$1,792,632	\$799,698	\$2,195,568
ALASKA GATEWAY	\$4,975,200	\$3,233,880	\$1,741,320	\$0	\$1,741,320	\$496,167	100.00%	\$426,551	\$2,607,329	\$4,348,649
ALEUTIAN REGION	\$1,645,200	\$1,069,380	\$575,820	\$0	\$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	\$0	\$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	\$0	\$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	\$0	\$989,730	\$869,969	100.00%	\$782,972	\$1,055,098	\$2,044,828
CHUGACH	\$1,644,600	\$1,068,990	\$575,610	\$0	\$575,610	\$204,369	100.00%	\$183,932	\$885,058	\$1,460,668
COPPER RIVER	\$4,889,400	\$3,178,110	\$1,711,290	\$0	\$1,711,290	\$442,347	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	\$0	\$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	\$394,054	100.00%	\$354,651	\$1,768,509	\$2,481,666
FATBANKS	\$65,613,800	\$42,518,970	\$22,894,830	\$18,907,656	\$3,987,174	\$49,181	72.58%	\$32,127	\$42,486,843	\$46,474,017
GALENA	\$1,529,400	\$994,110	\$535,290	\$80,428	\$454,862	\$539,956	91.16%	\$443,016	\$551,096	\$1,005,956
HAINES	\$2,388,600	\$1,552,590	\$836,010	\$390,426	\$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
IDITAROD	\$4,964,400	\$3,226,860	\$1,737,540	\$0	\$1,737,540	\$944,056	100.00%	\$849,651	\$2,377,209	\$4,114,749
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	\$1,374,000	\$893,100	\$480,900	\$48,754	\$432,146	\$408,988	56.89%	\$209,395	\$683,705	\$1,115,851
KASHUNAMITUT	\$1,947,000	\$1,265,550	\$681,450	\$0	\$681,450	\$554,341	100.00%	\$498,907	\$766,643	\$1,444,093
KENAI	\$44,725,800	\$29,071,770	\$15,654,030	\$15,621,367	\$32,663	\$267,448	85.37%	\$190,124	\$28,881,646	\$28,916,309
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	\$908,750	\$488,250	\$97,566	\$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	\$163,065	100.00%	\$146,749	\$9,464,021	\$12,429,261
KUSPIK	\$4,767,600	\$3,098,940	\$1,668,660	\$0	\$1,668,660	\$1,347,790	100.00%	\$1,213,011	\$1,885,929	\$3,554,589
LAKE & PENINSULA	\$5,363,400	\$3,486,210	\$1,877,190	\$0	\$1,877,190	\$1,152,053	100.00%	\$1,036,848	\$2,449,362	\$4,326,552
LOWER KUSKOKWIM	\$31,965,600	\$20,777,640	\$11,187,960	\$0	\$11,187,960	\$6,592,392	100.00%	\$5,933,153	\$14,844,487	\$26,032,447
LOWER YUKON	\$14,259,600	\$9,268,740	\$4,990,860	\$0	\$4,990,860	\$5,148,557	100.00%	\$4,633,701	\$4,635,039	\$9,625,899
MAT-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
MEHANA	\$1,732,200	\$1,125,930	\$606,270	\$72,398	\$533,872	\$7,295	100.00%	\$6,566	\$1,119,364	\$1,653,236
MOYE	\$5,167,200	\$3,358,680	\$1,808,520	\$406,540	\$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%	\$3,020,516	\$7,757,136	\$12,620,305
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
PRIIBLOF	\$1,832,400	\$1,191,060	\$641,340	\$0	\$641,340	\$469,724	100.00%	\$402,751	\$588,309	\$1,229,649
RAILBELT	\$3,157,200	\$2,052,180	\$1,105,020	\$0	\$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	\$1,766,700	\$1,048,880	\$162,224	57.54%	\$84,012	\$5,141,208	\$6,190,088
SKAGWAY	\$1,075,200	\$698,880	\$376,320	\$236,144	\$140,174	\$0	100.00%	\$0	\$698,880	\$839,054
SOUTHEAST ISLAND	\$4,778,400	\$3,105,960	\$1,672,440	\$0	\$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	\$0	\$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%	\$42,613	\$841,907	\$1,280,382
TANANA	\$1,105,200	\$718,380	\$386,820	\$47,021	\$339,799	\$231,071	89.82%	\$166,793	\$551,587	\$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%	\$19,495	\$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	\$62,452	100.00%	\$56,386	\$723,614	\$1,071,067
YUKON FLATS	\$5,692,200	\$3,699,930	\$1,992,270	\$0	\$1,992,270	\$782,074	100.00%	\$703,866	\$2,996,064	\$4,988,334
YUKON-KOYUKUK	\$6,848,000	\$4,477,200	\$2,410,800	\$0	\$2,410,800	\$1,649,409	100.00%	\$1,484,468	\$2,992,732	\$5,403,532
YUPIIT	\$3,849,600	\$2,502,240	\$1,347,360	\$0	\$1,347,360	\$1,159,029	100.00%	\$1,043,126	\$1,459,114	\$2,806,474
TOTALS	\$606,576,000	\$394,274,400	\$212,301,600	\$135,935,290	\$76,366,310	\$44,670,793		\$38,734,385	\$355,540,015	\$431,906,325

DEPARTMENT OF EDUCATION
GOVERNOR'S PUBLIC SCHOOL EDUCATION FINANCING PROGRAM
FORM 126 (FINANCE) REVISED APRIL 22, 1987

AA 98 CC 00 EE FF GG HH II JJ KK

SCHOOL DISTRICT	FY87 ADM	FY88 ADM	FY87 TOTAL REV.	FY88 TOTAL REV.	FY87 BASIC REV.	FY88 BASIC REV.	SUM FY87 HOLD	FY87 STATE + INCL. FOR SF ACCOUNT	FY87 STATE/COMPARISSON	FY87 STATE HOLD	FY88 STATE/COMPARISSON	FY87 STATE HOLD	FY88 STATE/COMPARISSON	FY87 STATE HOLD	FY88 STATE/COMPARISSON	FY87 STATE HOLD	
ADAK	601.7	600	\$3,787,818	\$3,599,405	105.6	\$3,921,727	(\$88,795)	\$1,995,186	\$1,790,594	(\$40,974)	\$1,995,186	(\$40,974)	\$1,790,594	(\$40,974)	\$1,995,186	(\$40,974)	\$1,790,594
ALASKA GATEWAY	510.6	523	\$4,254,162	\$4,254,162	116.2	\$3,921,727	(\$1,053,473)	\$3,627,611	\$3,921,727	(\$1,000,512)	\$3,627,611	(\$1,000,512)	\$3,921,727	(\$1,000,512)	\$3,627,611	(\$1,000,512)	\$3,921,727
ALUTIAN REGION	90.5	90	\$1,535,676	\$1,535,676	107.7	\$1,374,472	(\$270,728)	\$1,261,025	\$1,110,751	(\$239,798)	\$1,261,025	(\$239,798)	\$1,110,751	(\$239,798)	\$1,261,025	(\$239,798)	\$1,110,751
ANCHORAGE	39752.1	38872	\$181,562,976	\$181,562,976	106.0	\$159,797,101	(\$24,469,699)	\$116,576,843	\$102,601,575	(\$17,143,598)	\$116,576,843	(\$17,143,598)	\$102,601,575	(\$17,143,598)	\$116,576,843	(\$17,143,598)	\$102,601,575
BARRETT ISLAND	421.1	432	\$2,815,876	\$2,815,876	87.7	\$2,599,887	\$65,487	\$1,409,040	\$1,409,040	\$0	\$1,409,040	\$0	\$1,409,040	\$0	\$1,409,040	\$0	\$1,409,040
BERING STRAIT	1223.8	1251	\$16,497,905	\$16,497,905	103.2	\$13,338,120	(\$1,969,480)	\$10,296,596	\$9,476,712	(\$1,623,549)	\$10,296,596	(\$1,623,549)	\$9,476,712	(\$1,623,549)	\$10,296,596	(\$1,623,549)	\$9,476,712
BRESTOL BAY	233	231	\$2,212,932	\$2,212,932	95.9	\$1,974,543	(\$130,257)	\$1,851,146	\$1,651,730	(\$199,316)	\$1,851,146	(\$199,316)	\$1,651,730	(\$199,316)	\$1,851,146	(\$199,316)	\$1,651,730
CHISTINA	351.6	310	\$2,883,168	\$2,883,168	111.2	\$2,287,838	(\$159,962)	\$2,100,196	\$1,666,538	(\$433,290)	\$2,100,196	(\$433,290)	\$1,666,538	(\$433,290)	\$2,100,196	(\$433,290)	\$1,666,538
CHENACH	130	132	\$1,424,957	\$1,424,957	113.7	\$1,302,191	(\$362,099)	\$1,241,025	\$1,134,106	(\$106,562)	\$1,241,025	(\$106,562)	\$1,134,106	(\$106,562)	\$1,241,025	(\$106,562)	\$1,134,106
COPPER RIVER	560.7	561	\$3,976,442	\$3,976,442	126.5	\$3,535,689	(\$1,335,711)	\$3,528,329	\$3,177,195	(\$351,092)	\$3,528,329	(\$351,092)	\$3,177,195	(\$351,092)	\$3,528,329	(\$351,092)	\$3,177,195
CORONA	432.2	431	\$2,548,477	\$2,548,477	102.8	\$2,287,261	(\$349,739)	\$2,036,945	\$1,828,161	(\$299,307)	\$2,036,945	(\$299,307)	\$1,828,161	(\$299,307)	\$2,036,945	(\$299,307)	\$1,828,161
COALIC	231	219	\$1,515,733	\$1,515,733	100.8	\$1,393,284	(\$135,108)	\$1,454,025	\$1,240,643	(\$255,565)	\$1,454,025	(\$255,565)	\$1,240,643	(\$255,565)	\$1,454,025	(\$255,565)	\$1,240,643
DELA GREELY	1018.7	1027	\$5,126,212	\$5,126,212	113.9	\$4,651,181	(\$1,233,019)	\$4,085,926	\$3,705,480	(\$380,446)	\$4,085,926	(\$380,446)	\$3,705,480	(\$380,446)	\$4,085,926	(\$380,446)	\$3,705,480
DILLINGHAM	461.5	469	\$3,944,771	\$3,944,771	81.5	\$3,607,991	\$341,591	\$3,395,120	\$3,105,266	\$423,580	\$3,395,120	\$423,580	\$3,105,266	\$423,580	\$3,395,120	(\$423,580)	\$3,105,266
FALSBURGH	13116.8	13158	\$42,081,027	\$42,081,027	105.0	\$36,046,422	(\$9,365,378)	\$43,181,244	\$38,949,076	(\$4,506,941)	\$43,181,244	(\$4,506,941)	\$38,949,076	(\$4,506,941)	\$43,181,244	(\$4,506,941)	\$38,949,076
GALENA	166.5	172	\$1,935,035	\$1,935,035	76.5	\$1,799,060	\$289,660	\$1,411,594	\$1,312,398	(\$98,546)	\$1,411,594	(\$98,546)	\$1,312,398	(\$98,546)	\$1,411,594	(\$98,546)	\$1,312,398
HALES	351.7	360	\$2,375,613	\$2,375,613	96.2	\$2,188,599	(\$200,091)	\$1,938,963	\$1,786,249	(\$152,714)	\$1,938,963	(\$152,714)	\$1,786,249	(\$152,714)	\$1,938,963	(\$152,714)	\$1,786,249
HOONAH	234.3	235	\$1,730,262	\$1,730,262	95.0	\$1,561,046	(\$407,512)	\$1,444,679	\$1,304,096	(\$139,583)	\$1,444,679	(\$139,583)	\$1,304,096	(\$139,583)	\$1,444,679	(\$139,583)	\$1,304,096
HONOLULU	107	108	\$830,740	\$830,740	122.7	\$691,534	(\$274,346)	\$428,540	\$752,685	(\$222,674)	\$428,540	(\$222,674)	\$752,685	(\$222,674)	\$428,540	(\$222,674)	\$752,685
ITTARDOD	383.8	392	\$5,386,074	\$5,386,074	90.2	\$4,951,034	(\$13,366)	\$4,536,423	\$4,176,020	(\$360,403)	\$4,536,423	(\$360,403)	\$4,176,020	(\$360,403)	\$4,536,423	(\$360,403)	\$4,176,020
JUREAU	4599.4	4224	\$21,444,712	\$21,444,712	104.9	\$17,808,083	(\$2,943,307)	\$16,661,867	\$12,176,020	(\$4,485,847)	\$16,661,867	(\$4,485,847)	\$12,176,020	(\$4,485,847)	\$16,661,867	(\$4,485,847)	\$12,176,020
KAKE	196	178	\$1,537,034	\$1,537,034	96.4	\$1,256,292	(\$117,708)	\$1,278,887	\$1,045,294	(\$233,593)	\$1,278,887	(\$233,593)	\$1,045,294	(\$233,593)	\$1,278,887	(\$233,593)	\$1,045,294
KASHAMWUT	172	189	\$1,835,395	\$1,835,395	96.5	\$1,815,120	(\$131,660)	\$1,334,688	\$1,321,725	(\$12,963)	\$1,334,688	(\$12,963)	\$1,321,725	(\$12,963)	\$1,334,688	(\$12,963)	\$1,321,725
KENAI	8143.6	8414	\$45,287,112	\$45,287,112	95.6	\$42,111,712	(\$2,614,058)	\$29,575,621	\$27,408,096	(\$2,167,525)	\$29,575,621	(\$2,167,525)	\$27,408,096	(\$2,167,525)	\$29,575,621	(\$2,167,525)	\$27,408,096
KETCHIKAN	2435.4	2450	\$11,126,948	\$11,126,948	106.2	\$10,074,288	(\$1,811,712)	\$7,503,207	\$6,793,549	(\$709,658)	\$7,503,207	(\$709,658)	\$6,793,549	(\$709,658)	\$7,503,207	(\$709,658)	\$6,793,549
KING CONE	132.7	133	\$1,315,893	\$1,315,893	105.8	\$1,186,961	(\$208,019)	\$1,164,887	\$1,050,749	(\$104,138)	\$1,164,887	(\$104,138)	\$1,050,749	(\$104,138)	\$1,164,887	(\$104,138)	\$1,050,749
KLUWOK	162	168	\$1,343,439	\$1,343,439	96.4	\$1,253,076	(\$40,724)	\$1,109,877	\$1,035,085	(\$74,792)	\$1,109,877	(\$74,792)	\$1,035,085	(\$74,792)	\$1,109,877	(\$74,792)	\$1,035,085
KODIAK	2221.6	2319	\$13,534,997	\$13,534,997	106.7	\$12,715,562	(\$2,070,238)	\$11,184,662	\$10,516,422	(\$668,240)	\$11,184,662	(\$668,240)	\$10,516,422	(\$668,240)	\$11,184,662	(\$668,240)	\$10,516,422
KUSOK	350.85	371	\$5,164,280	\$5,164,280	87.0	\$4,933,631	\$164,231	\$4,971,279	\$4,096,900	(\$874,379)	\$4,971,279	(\$874,379)	\$4,096,900	(\$874,379)	\$4,971,279	(\$874,379)	\$4,096,900
LAKE & PENINSULA	354.4	369	\$5,410,283	\$5,410,283	95.2	\$5,070,506	(\$292,084)	\$4,376,133	\$4,096,900	(\$279,233)	\$4,376,133	(\$279,233)	\$4,096,900	(\$279,233)	\$4,376,133	(\$279,233)	\$4,096,900
LOWER KISKADIWIA	2364.39	2682	\$27,181,406	\$27,181,406	112.4	\$25,545,216	(\$4,380,382)	\$21,244,253	\$20,000,441	(\$1,243,812)	\$21,244,253	(\$1,243,812)	\$20,000,441	(\$1,243,812)	\$21,244,253	(\$1,243,812)	\$20,000,441
LOWER YUKON	1316.1	1343	\$12,240,228	\$12,240,228	114.0	\$11,254,676	(\$3,001,124)	\$7,606,527	\$6,996,430	(\$609,697)	\$7,606,527	(\$609,697)	\$6,996,430	(\$609,697)	\$7,606,527	(\$609,697)	\$6,996,430
MAT-SU	8680.9	8940	\$38,186,588	\$38,186,588	109.2	\$35,393,713	(\$7,567,487)	\$27,300,538	\$25,303,843	(\$1,996,695)	\$27,300,538	(\$1,996,695)	\$25,303,843	(\$1,996,695)	\$27,300,538	(\$1,996,695)	\$25,303,843
NEKOMA	123	208	\$1,168,235	\$1,168,235	87.7	\$1,777,997	\$45,797	\$1,113,668	\$1,694,949	\$581,281	\$1,113,668	(\$581,281)	\$1,694,949	(\$581,281)	\$1,113,668	(\$581,281)	\$1,694,949
NOKE	781.8	759	\$5,679,829	\$5,679,829	97.1	\$4,788,016	(\$379,184)	\$5,097,450	\$4,453,912	(\$643,538)	\$5,097,450	(\$643,538)	\$4,453,912	(\$643,538)	\$5,097,450	(\$643,538)	\$4,453,912
NORTH SLOPE	1151.3	1231	\$13,513,743	\$13,513,743	82.2	\$13,004,322	\$1,124,922	\$9,286,919	\$7,984,154	(\$1,302,765)	\$9,286,919	(\$1,302,765)	\$7,984,154	(\$1,302,765)	\$9,286,919	(\$1,302,765)	\$7,984,154
NORTHEAST ARCTIC	1550	1637	\$16,239,358	\$16,239,358	110.3	\$13,534,239	(\$3,046,261)	\$11,026,844	\$10,664,855	(\$361,989)	\$11,026,844	(\$361,989)	\$10,664,855	(\$361,989)	\$11,026,844	(\$361,989)	\$10,664,855
POLARON	54.4	54	\$562,367	\$562,367	119.0	\$502,409	(\$161,791)	\$339,241	\$480,835	(\$141,594)	\$339,241	(\$141,594)	\$480,835	(\$141,594)	\$339,241	(\$141,594)	\$480,835
PETERSBURG	601	597	\$3,096,964	\$3,096,964	105.3	\$2,764,708	(\$469,692)	\$2,547,377	\$2,277,381	(\$269,996)	\$2,547,377	(\$269,996)	\$2,277,381	(\$269,996)	\$2,547,377	(\$269,996)	\$2,277,381
PRIBILOF	155.6	152	\$1,444,739	\$1,444,739	129.8	\$1,270,182	(\$362,218)	\$841,968	\$740,285	(\$91,683)	\$841,968	(\$91,683)	\$740,285	(\$91,683)	\$841,968	(\$91,683)	\$740,285
RAILBELT	365.8	346	\$3,390,844	\$3,390,844	96.4	\$2,886,591	(\$270,609)	\$3,274,396	\$2,787,444	(\$486,952)	\$3,274,396	(\$486,952)	\$2,787,444	(\$486,952)	\$3,274,396	(\$486,952)	\$2,787,444
SAND POINT	118.3	135	\$997,425	\$997,425	122.2	\$983,323	(\$35,277)	\$831,976	\$878,960	(\$46,984)	\$831,976	(\$46,984)	\$878,960	(\$46,984)	\$831,976	(\$46,984)	\$878,960
SITKA	1610	1637	\$7,478,526	\$7,478,526	105.7	\$6,843,546	(\$1,195,251)	\$5,629,812	\$5,151,802	(\$478,010)	\$5,629,812	(\$478,010)	\$5,151,802	(\$478,010)	\$5,629,812	(\$478,010)	\$5,151,802
SVALBAY	137	136	\$498,163	\$498,163	155.1	\$423,760	(\$451,440)	\$427,163	\$360,327	(\$66,836)	\$427,163	(\$66,836)	\$360,327	(\$66,836)	\$427,163	(\$66,836)	\$360,327
SOUTHEAST ISLAND	419.4	435	\$4,435,135	\$4,435,135	102.9	\$4,140,094	(\$649,306)	\$3,670,578	\$3,426,212	(\$244,366)	\$3,670,578	(\$244,366)	\$3,426,212	(\$244,366)	\$3,670,578	(\$244,366)	\$3,426,212
SOUTHWEST REGION	472.1	491	\$5,731,633	\$5,731,633	106.7	\$5,383,893	(\$998,907)	\$4,009,648	\$3,752,981	(\$256,667)	\$4,009,648	(\$256,667)	\$3,752,981	(\$256,667)	\$4,009,648	(\$256,667)	\$3,752,981
ST. MARY'S	101.2	125	\$1,451,953	\$1,451,953	75.9	\$1,616,078	\$723,278	\$1,008,079	\$1,524,680	(\$516,601)	\$1,008,079	(\$516,601)	\$1,524,680	(\$516,601)	\$1,008,079	(\$516,601)	\$1,524,680
TANANA	81	86	\$1,241,893	\$1,241,893	83.8	\$1,186,698	\$81,898										

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			80				
ALASKA GATEWAY			80				
ALEUTIAN REGION			80				
ANCHORAGE	\$64,656,060	\$71,812,316	\$64,656,060	\$19,343,356,800	6,283	9,424	12,565
ANNETTE ISLAND			80		0	0	0
BERING STRAIT			80		0	0	0
BRISTOL BAY	\$102,532	\$406,164	\$406,164	\$101,541,000	2,896	4,342	5,789
CHATHAM			80		0	0	0
CHUGACH			80		0	0	0
COPPER RIVER			80		0	0	0
CORDOVA	\$495,929	\$821,642	\$495,929	\$123,982,300	2,821	4,231	5,642
CRAIG	\$28,735	\$149,219	\$149,219	\$37,304,700	1,545	2,318	3,091
DELTA GREELY			80		0	0	0
DILLINGHAM	\$195,000	\$430,063	\$430,063	\$107,515,700	1,975	2,962	3,950
FAIRBANKS	\$18,907,656	\$26,049,962	\$18,907,656	\$4,726,913,900	4,336	6,506	8,671
GALENA	\$80,428	\$88,226	\$80,428	\$20,106,900	789	1,183	1,578
HAINES	\$390,486	\$401,674	\$390,486	\$390,621,600	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			80		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	1,054
KASHUNAHUTUT			80		0	0	0
KENAI	\$15,621,367	\$18,298,125	\$15,621,367	\$3,905,341,700	5,299	7,859	10,478
KETCHIKAN	\$3,617,536	\$5,472,063	\$3,617,536	\$904,344,100	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	287	400	533
KODIAK	\$2,193,596	\$2,209,790	\$2,209,790	\$552,447,400	2,242	3,363	4,484
KUSPUK			80		0	0	0
LAKE & PENINSULA			80		0	0	0
LOWER KUSKOKWIM			80		0	0	0
LOWER YUKON			80		0	0	0
MAT-SU	\$10,867,024	\$18,600,040	\$10,867,024	\$2,716,755,900	3,796	5,691	7,588
MENAMA	\$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	102,816	137,086
NORTHWEST ARCTIC	\$210,000	\$940,181	\$940,181	\$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			80		0	0	0
RAILBELT			80		0	0	0
SAND POINT	\$108,909	\$290,564	\$290,564	\$74,641,108	3,353	5,039	6,706
SITKA	\$1,764,708	\$3,066,801	\$1,764,708	\$441,175,000	3,298	4,939	6,586
SKAGWAY	\$71,000	\$236,144	\$236,144	\$59,036,600	3,294	4,942	6,589
SOUTHEAST ISLAND			80		0	0	0
SOUTHWEST REGION			80		0	0	0
ST. HARRY'S	\$17,805	\$100,000	\$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	\$4,448,037	\$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	\$72,567	\$72,567	\$18,134,700	907	1,360	1,814
YUKON FLATS			80		0	0	0
YUKON-KOYUKUK			80		0	0	0
YUPIIT			80		0	0	0
TOTALS	\$133,368,689	\$179,945,517	\$133,935,290	\$51,044,006,850			

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

PROJECTED
STATE
SUBSIDY

SCHOOL DISTRICT	FY87 BUDGETED LOCAL REVENUES	ONE HUNDRED PERCENT ASSESSED VALUE	COLUMN 3 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 6 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	\$71,112,314	\$19,343,356,800	\$38,586,714	\$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
HATNES	\$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	\$5,672,063	\$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	\$19,167,502	\$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
MOOSE	\$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	\$680,323	\$135,355,400	\$270,711	\$0	\$0	\$0	\$0	\$0
PRIBILOF	\$20,000		\$0	\$0	\$0	\$0	\$0	\$0
RATLEBELT	\$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	\$165,166	\$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	\$497,630	\$1,416,628

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

STEVE COWPER
GOVERNOR

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

STATE OF ALASKA-DEPARTMENT OF EDUCATION
 PUBLIC SCHOOL FOUNDATION PROGRAM
 STATE AID FY87 TO FY88 REVENUE PER ADM
 PREPARED 5/18/87

ALLOTMENT #1

Senate Finance
 REVISED

ALLOTMENT #2
 PROJECTED

SCHOOL DISTRICT	FINAL FY87 ADM	REVISED/FINAL STATE AID FY87	80% DISTR.	UNIQUE AND EMERGENCY GRANTS	FED. FY86 PL874 LESS SP. ED.	TOTAL FY87 REVENUE	FY87 REVENUE PER ADM	FY88 PROJECTED ADM	CSHB 126 FY88 PROPOSED STATE AID	FED. FY86 PL874 LESS SP. ED.	FY88 HOLD HARMLESS	PROJECTED TOTAL FY88 REVENUE	FY88 REVENUE PER ADM
ADAK	601.7	\$1,922,975			\$1,991,814	\$3,914,789	16,506	600	\$2,168,813	\$1,991,814	10	\$4,160,627	\$6,934
ALASKA GATEWAY	510.6	\$3,628,255			\$696,167	\$4,324,422	18,469	523	\$4,366,188	\$696,167	10	\$5,062,355	\$9,679
ALEUTIAN REGION	90.5	\$1,241,245		\$124,855	\$327,390	\$1,693,490	118,713	90	\$1,473,966	\$327,390	10	\$1,801,356	\$20,015
ANCHORAGE	39,752.1	\$116,110,731	\$486,739		\$407,283	\$117,004,753	\$2,943	38,874	\$118,286,327	\$407,283	10	\$118,693,610	\$3,053
ANNETTE ISLAND	421.1	\$1,409,291			\$1,563,151	\$2,972,441	\$7,059	432	\$1,159,461	\$1,563,151	\$127,198	\$2,849,810	\$6,597
BERING STRAIT	1,223.8	\$10,300,424			\$4,665,899	\$14,966,323	\$12,229	1,251	\$10,963,050	\$4,665,899	10	\$15,628,949	\$12,693
BRISTOL BAY	233.0	\$1,851,474			\$288,060	\$2,139,534	\$9,183	231	\$1,421,842	\$288,060	10	\$1,709,902	\$7,402
CHATHAM	351.6	\$2,100,569			\$859,969	\$2,970,537	18,449	310	\$2,080,957	\$859,969	10	\$2,950,926	\$9,519
CHUGACH	130.0	\$1,241,245			\$204,369	\$1,445,614	\$11,120	132	\$1,442,869	\$204,369	10	\$1,647,238	\$12,479
COPPER RIVER	560.7	\$3,528,955		\$215,856	\$442,347	\$4,187,159	\$7,468	561	\$4,504,124	\$442,347	10	\$4,946,471	\$8,817
CORDOVA	432.2	\$2,037,307			\$28,723	\$2,066,030	\$4,780	431	\$2,148,761	\$28,723	10	\$2,177,484	\$5,052
CRAIG	231.0	\$1,454,284			\$36,636	\$1,490,920	\$6,454	219	\$1,342,645	\$36,636	10	\$1,379,281	\$6,298
DELTA GREELY	1,018.7	\$4,084,651			\$1,158,096	\$5,242,747	\$5,147	1,027	\$4,782,912	\$1,158,096	10	\$5,941,008	\$5,785
DILLINGHAM	461.5	\$3,395,723			\$394,056	\$3,789,779	\$8,212	469	\$2,583,022	\$394,056	\$490,380	\$3,667,458	\$7,393
FAIRBANKS	13,116.8	\$42,222,703	\$926,034	\$93,500	\$49,181	\$43,291,418	\$3,300	13,158	\$45,907,698	\$49,181	10	\$45,956,879	\$3,493
GALENA	166.5	\$1,411,841			\$539,956	\$1,951,797	\$11,723	172	\$1,109,272	\$539,956	\$189,442	\$1,838,670	\$10,690
HAINES	351.7	\$1,939,307		\$121,752	\$52,737	\$2,113,796	\$6,010	360	\$1,928,164	\$52,737	10	\$1,980,901	\$5,503
HOONAH	234.3	\$1,444,936			\$212,009	\$1,656,945	\$7,072	235	\$1,421,309	\$212,009	10	\$1,633,318	\$6,950
HYDABURG	107.0	\$828,687			0	\$828,687	\$7,745	108	\$1,085,538	0	10	\$1,085,538	\$10,051
IDITAROD	383.8	\$4,537,228			\$944,056	\$5,481,284	\$14,282	392	\$4,269,678	\$944,056	10	\$5,213,734	\$13,300
JUNEAU	4,599.4	\$14,416,177	\$248,228	\$214,500	\$40,941	\$14,919,845	\$3,244	4,244	\$13,843,559	\$40,941	10	\$13,884,500	\$3,272
KAKE	196.0	\$1,279,114			\$408,988	\$1,688,102	\$8,613	178	\$1,194,120	\$408,988	10	\$1,603,108	\$9,006
KASHUNMIUT	172.0	\$1,336,725		\$104,709	\$554,341	\$1,995,775	\$11,603	189	\$1,548,985	\$554,341	10	\$2,103,326	\$11,129
KENAI	8,143.6	\$27,227,892	\$2,252,561		\$247,448	\$29,727,901	\$3,650	8,414	\$28,561,967	\$247,448	10	\$28,809,415	\$3,424
KETCHIKAN	2,435.4	\$7,378,810	\$125,706		\$10,429	\$7,514,946	\$3,086	2,450	\$8,161,577	\$10,429	10	\$8,172,006	\$3,336
KING COVE	132.7	\$1,165,094			\$153,339	\$1,318,433	\$9,935	133	\$1,276,876	\$153,339	10	\$1,430,215	\$10,753
KLAWOCK	162.0	\$1,110,074			\$294,169	\$1,404,243	\$8,668	168	\$1,159,139	\$294,169	10	\$1,453,308	\$8,651
KODIAK	2,221.6	\$11,196,639	\$10,000		\$163,055	\$11,369,694	\$5,118	2,319	\$12,280,765	\$163,055	10	\$12,443,820	\$5,366
KUSLUK	350.9	\$3,971,984			\$1,347,790	\$5,319,774	\$15,163	371	\$4,100,999	\$1,347,790	10	\$5,448,789	\$14,687
LAKE & PENINSULA	354.4	\$4,374,911			\$1,152,053	\$5,526,964	\$15,595	369	\$4,739,683	\$1,152,053	10	\$5,891,736	\$15,967
LOWER KUSKOWIM	2,564.4	\$21,252,024			\$6,592,392	\$27,844,417	\$10,858	2,682	\$25,715,223	\$6,592,392	10	\$32,307,615	\$12,046
LOWER YUKON	1,314.1	\$7,607,877			\$5,148,557	\$12,756,434	\$9,707	1,343	\$9,508,600	\$5,148,557	10	\$14,657,157	\$10,914
MAT-SU	8,680.9	\$26,844,201	\$461,101		\$36,183	\$27,341,486	\$3,150	8,940	\$31,749,487	\$36,183	10	\$31,785,670	\$3,555
MENANA	123.0	\$1,089,637	\$24,225		\$7,295	\$1,121,157	\$9,115	208	\$1,739,774	\$7,295	10	\$1,747,069	\$8,399
MOHE	781.8	\$5,098,355			\$91,915	\$5,190,271	\$6,639	759	\$4,502,789	\$91,915	10	\$4,594,704	\$6,054
NORTH SLOPE	1,151.3	\$8,298,391			\$3,951,590	\$12,249,982	\$10,640	1,231	\$6,581,388	\$3,951,590	\$1,321,578	\$11,854,556	\$9,630
NORTHWEST ARCTIC	1,550.0	\$11,010,798			\$3,356,126	\$14,366,924	\$9,269	1,637	\$12,466,517	\$3,356,126	10	\$15,822,643	\$9,666
PELICAN	54.4	\$538,337			0	\$538,337	\$9,896	54	\$596,887	0	10	\$596,887	\$11,053
PETERSBURG	601.0	\$2,547,830			\$11,386	\$2,559,216	\$4,258	597	\$2,655,860	\$11,386	10	\$2,667,246	\$4,468
PRIBILOF	155.6	\$842,137			\$669,724	\$1,511,861	\$9,716	152	\$1,291,714	\$669,724	10	\$1,961,438	\$12,904
RAILBELT	365.8	\$3,274,977			\$129,409	\$3,404,386	\$9,307	346	\$3,076,579	\$129,409	10	\$3,205,988	\$9,266
SAND POINT	118.3	\$852,067			0	\$852,067	\$7,203	135	\$1,156,569	0	10	\$1,156,569	\$8,567
SITKA	1,610.0	\$5,403,364	\$227,407		\$162,224	\$5,792,995	\$3,598	1,637	\$6,173,926	\$162,224	10	\$6,336,150	\$3,871
SKAGWAY	137.0	\$627,275		\$251,524	0	\$878,799	\$6,415	136	\$937,884	0	10	\$937,884	\$6,896
SOUTHEAST ISLAND	419.4	\$3,671,030			\$849,730	\$4,520,760	\$10,779	435	\$4,223,739	\$849,730	10	\$5,073,469	\$11,663
SOUTHWEST REGION	472.1	\$4,010,176			\$1,935,966	\$5,946,143	\$12,595	491	\$4,692,938	\$1,935,966	10	\$6,628,904	\$13,501
ST. MARY'S	101.2	\$1,371,778			\$390,733	\$1,762,512	\$17,416	125	\$1,399,320	\$390,733	\$117,078	\$1,967,131	\$15,257
TANANA	81.0	\$1,008,258			\$231,071	\$1,239,329	\$15,300	86	\$860,768	\$231,071	\$91,889	\$1,183,728	\$13,764
UNALASKA	159.0	\$1,111,392			\$171,636	\$1,283,028	\$8,069	170	\$1,119,854	\$171,636	10	\$1,291,490	\$7,597
VALDEZ	695.0	\$3,110,044			\$34,275	\$3,144,320	\$4,524	697	\$2,513,607	\$34,275	\$261,982	\$2,809,864	\$4,031
WRANGELL	494.0	\$2,106,785			\$2,964	\$2,109,749	\$4,271	497	\$2,363,722	\$2,964	10	\$2,366,686	\$4,762
YAKUTAT	157.0	\$1,135,097		\$39,200	\$62,652	\$1,236,949	\$7,879	147	\$1,170,033	\$62,652	10	\$1,232,685	\$8,386
YUKON FLATS	372.0	\$4,600,245			\$782,074	\$5,382,319	\$14,469	390	\$5,152,177	\$782,074	10	\$5,934,251	\$15,216
YUKON-KOYUKUK	612.6	\$5,786,111			\$1,649,409	\$7,435,520	\$12,138	556	\$6,033,502	\$1,649,409	10	\$7,682,911	\$13,810
YUPIIT	294.6	\$3,391,463			\$1,159,029	\$4,550,492	\$15,446	281	\$2,772,275	\$1,159,029	10	\$3,931,304	\$13,990
TOTAL	102,212.0	\$406,738,901	\$4,752,000	\$1,175,896	\$46,670,793	\$459,337,589		102,142	\$431,769,398	\$46,670,793	\$2,599,547	\$481,039,738	

SFC-87
5/19/87

Juneau, Alaska
May 19, 1987

Written Testimony of Senator Joe P. Josephson

To The Senate Finance Committee

House Bill 126

Mr. Chairman and members of the Finance Committee:

I submit for your consideration the following testimony regarding CSHB 126, relating to the public school foundation funding formula.

I. IN SUPPORTING THE HOUSE-PASSED BILL, URBAN MEMBERS OF THE SENATE HESS COMMITTEE ACQUIESCED IN A MEASURE THAT INCLUDES AREA DIFFERENTIALS LESS FAVORABLE TO URBAN AREAS THAN SB 119, THE BILL APPROVED BY THE HESS COMMITTEE EARLIER IN THE SESSION.

The Senate HESS Committee consists of Senator Paul Fischer, Senator Joe Josephson, Senator Jay Kerttula, Senator Rick Halford, and Senator Lloyd Jones. All but Senator Jones are from the heavily populated railbelt area. Senator Jones is from the Petersburg-Ketchikan area.

For years, railbelt taxpayers have felt aggrieved by the way in which state support for public schools is allocated. However, railbelt legislators have attempted to recognize the needs of the rural areas.

It remains the fact, however, that the railbelt's students -- about 70 percent of the statewide total -- receive through their districts only about 50 percent of the state's public school operations support.

The HESS Committee held numerous hearings on SB 45, by Senator Kerttula, and SB 119, by the Rules Committee by request of the Governor, relating to state school aid and the foundation formula. In early April, the HESS Committee sent SB 119 to the Finance Committee for its consideration.

The version of SB 119 which the HESS Committee approved followed the administration's original proposals regarding "area differentials". These proposals, it should be noted, are more favorable to urban districts than the funding system that is currently in use and the schedules included in the House-passed HB 126.

Nevertheless, the HESS Committee, in deliberating on HB 126, decided to send HB 126 to the Finance Committee without change -- that is, without going back to the administration's original, more urban-oriented, schedules in SB 119.

Members of the HESS Committee can expect to be criticized for that decision. But it was a decision made in order to avoid an urban-rural division and in light of Governor Cowper's stated preference for the House-passed bill, HB 126, which included his second schedule for area differentials, over SB 119, which included his original schedule for area differentials.

This is the background against which many of us view a new proposal of the Senate Finance Committee which would be a further setback for railbelt taxpayers and students.

To be sure, adequate money can overcome most policy problems, and the proposed version of HB 126 developed by the

Finance Committee does propose to ameliorate some of its adverse effects by spending more money overall.

But there are several problems with this approach:

-- Where is the money coming from?

-- Is the House agreeable to the additional cost?

-- Is the Governor agreeable to the additional cost?

-- Assuming that the House and the Governor agree, how will the formula affect railbelt districts in future years, when money may be harder to find, and when the executive can veto by reduction appropriated sums every year?

-- Assuming that the House is agreeable, the Governor is agreeable, and money to support the proposed schedules without harm to railbelt taxpayers and students can be found in future years as well as FY 1988, is there time today for the House to concur in a new, complex, set of amendments drafted for the Senate Finance Committee?

II. I BELIEVE IT IS DANGEROUS FOR THE LEGISLATURE TO ADJOURN WITHOUT ENACTING A NEW FOUNDATION FORMULA, AND THE GREATEST DANGER CONFRONTS RURAL DISTRICTS.

The Department of Education has said that a new formula is needed, if Alaska is to continue to receive federal P. L. 874 money and take that money into account.

(Of course, P. L. 874 money could be received in the districts, and ignored by the state formula -- but that would lead to a new set of state constitutional claims of inequity under the Equal Protection clause, etc.).

The Department tells us that the State began to encounter

federal compliance problems after the 1983 session, when the Legislature enacted the per student ADM funding schedule as a temporary exigency.

The Department cites its experience in the suit brought by the Southwest REAA for its position. (Of course, the Department has not asked federal authorities for a written confirmation that failure to enact legislation will lead to a loss of P. L. 874 funds, because such a request would precipitate the very problem the Department is trying to avoid through legislation).

But the effect of a failure to comply, if it results in a loss of P. L. 874 money, will be felt most severely in the rural districts -- especially the small rural city districts and the REAAS which have a great deal of ANCSA lands within their boundaries.

Under these premises, it is important to note in conclusion that the rural districts bear the greatest risk of inaction, not the urban districts, and the greatest penalty of inaction will be suffered by rural students.

For these reasons and others, I urge action on HB 126.

The attached table makes the point. The left-hand column shows what districts will receive under SB 408, the present system, assuming loss of PL. 81-84 revenues.

The second column shows what Districts would receive under HB 126. The third column shows the amount of the loss, on a district-by-district basis, if we do not legislate a new formula that complies with federal requirements.

Joe P. Josephson
State Senator-Dist. H.

SCHOOL DISTRICT	FY 88 \$ AVAILABLE TO DISTRICTS UNDER SB 408 (ASSUMES LOSS OF PL 81-874 REVENUES) (1)	FY 88 \$ AVAILABLE TO DISTRICTS (1)	REDUCTION OF \$ (2) TO DISTRICTS
ADAK	\$ 1,848,294	\$ 4,144,598	\$ 2,296,304
ALASKA GATEWAY	3,451,899	4,960,076	1,508,177
ALEUTIAN REGION	1,146,544	1,651,622	505,078
ANCHORAGE	105,907,818	117,819,385	11,911,567
ANNETTE ISLAND	1,342,884	2,732,954	1,390,070
BERING STRAIT	9,780,057	15,547,924	5,767,867
BRISTOL BAY	1,704,956	1,873,670	168,714
CHATHAM	1,720,240	2,874,951	1,154,711
CHUGACH	1,170,651	1,636,574	465,923
COPPER RIVER	3,279,578	4,846,115	1,566,537
CORDOVA	1,887,072	2,112,773	225,701
CRAIG	1,280,621	1,349,116	68,495
DELTA GREELY	3,824,886	5,905,658	2,080,772
DILLINGHAM	3,205,330	3,337,943	132,613
FAIRBANKS	40,204,175	45,617,586	5,413,411
GALENA	1,354,689	1,790,715	436,026
HAINES	1,843,809	1,966,651	122,842
HOONAH	1,346,120	1,528,481	182,361
HYDABURG	776,908	983,158	206,250
IDITAROD	4,304,385	4,978,623	674,238
JUNEAU	12,568,381	13,738,063	1,169,682
KAKE	1,078,978	1,503,095	424,117
KASHUNAMIUT	1,364,316	1,974,216	609,900
KENAI	28,292,123	28,598,321	306,198
KETCHIKAN	7,012,279	8,111,686	1,099,407
KING COVE	1,084,629	1,323,623	238,994
KLAWOCK	1,069,265	1,354,141	284,876
KODIAK	10,855,804	12,350,114	1,494,310
KUSPUK	3,901,210	4,996,105	1,094,895
LAKE & PENINSULA	4,230,983	5,394,296	1,163,313
LOWER KUSKOKWIM	20,644,978	32,117,560	11,472,582
LOWER YUKON	7,221,884	14,586,882	7,364,998
MAT-SU	26,119,236	31,486,303	5,367,067
NENANA	1,749,568	1,692,883	(56,685)
NOME	4,597,435	4,776,670	179,235
NORTH SLOPE	8,241,436	11,587,338	3,345,902
NORTHWEST ARCTIC	10,801,280	15,864,984	5,063,704
PELICAN	496,350	622,450	126,100
PETERSBURG	2,350,767	2,647,617	296,850
PRIBILOF	764,110	1,875,412	1,111,302
RAILBELT	2,877,267	3,110,888	233,621
SAND POINT	903,155	1,166,110	262,955
SITKA	5,317,815	6,231,689	913,874
SKAGWAY	578,383	940,777	362,394
SOUTHEAST ISLAND	3,536,618	4,785,162	1,248,544
SOUTHWEST REGION	3,873,918	6,485,971	2,612,053
ST. MARY'S	1,573,812	1,885,702	311,890
TANANA	994,316	1,165,387	171,071
UNALASKA	1,103,719	1,345,400	241,681
VALDEZ	2,897,037	2,653,917	(243,120)
WRANGELL	1,968,743	2,305,093	336,350
YAKUTAT	987,166	1,123,853	136,687
YUKON FLATS	4,479,629	5,673,203	1,193,574
YUKON-KOYUKUK	4,877,800	6,947,646	2,069,846
YUPIIT	3,004,693	3,910,815	906,122
TOTALS	\$384,799,999	\$473,991,946	\$89,191,946

1 Excludes local contributions.

2 Nenana and Valdez differences occur because of change in student populations count proposed in HB 126.

If a new foundation proposal does not pass correcting the inequities of distribution, and the State continues to distribute under the SB 408 (1986) distribution mechanism, the federal government is likely to withhold all PL81-874 funding from the state. (The state has not met the federal disparity test for 1986, due to a pending lawsuit by S.W. Region REAA; and cannot meet the disparity for FY 87 under the SB 408 distribution mechanism.)

The state currently receives \$67,870.8 in PL 81-874 funds from the federal government. \$21,200.0 is received directly by the state and utilized as a funding source in the foundation appropriation. \$46,670.8 is received directly by school districts and proposed as an offset (to the extent of 90%) in the administration's foundation proposal. Were a new foundation proposal not to pass, both the state and the school districts would lose their PL 81-874 funds. Districts would have substantially less money available in FY 88. The attached spread sheets reflect the loss in revenues to districts (excluding local contributions).

Governor's proposed funding level	\$428,086.5
Loss of federal PL81-874	<u>(21,246.1)</u>
SUBTOTAL	\$406,840.4
TRS Match funded separately	<u>\$(22,100.0)</u>
Balance available to districts	\$384,740.0

[NOTE: federal funding would not be made available to districts. Only other source of funds would be local contributions. For REAA's local contributions equal 0.]