

ALASKA LEGISLATURE

1745

HOUSE and SENATE FINANCE COMMITTEE FILES, 1997-1998

AS 29.45.100. No limitations on taxes to pay bonds. The limitations provided for in AS 29.45.080 - 29.45.090 do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default.

Slide Number:

AS 29.45.090. Tax limitation. (a) A municipality may not, during a year, levy an ad valorem tax for any purpose in excess of three percent of the assessed value of property in the municipality. All property on which an ad valorem tax is levied shall be taxed at the same rate during the year.

Slide Number:

Calculation

1. $(\$30,000) \times (225 \text{ percent}) \times (10,000) = \$675,000,000$

(\$675,000,000 is the total assessed value of property in the North Slope Borough that can be taxed.)

2. $3,000,000,000 > 675,000,000$

(Apportionment of the tax base is necessary.)

3.
$$\frac{3,000,000,000}{675,000,000} = .225$$

(The entire tax base must be reduced to 22.5 percent of its full value to come within the 675,000,000 limit.)

4. $2,500,000,000 \times .225 = 562,500,000$

(Value of AS 43.56 property that can be taxed)

$500,000,000 \times .225 = 112,500,000$

(Value of other property that can be taxed)

675,000,000

5. $(675,000,000) \times (30 \text{ mills}) = \$ 20,250,00$

(This is the total property tax revenues that can be raised. Obviously the North Slope Borough could use any millage rate it wanted up to a maximum of 30 mills on the apportioned value and the rate for AS 43.56 property can not be any higher than that applied to other property.)

We plan to formalize this ruling in a form of a regulation in the near future. If you have any further questions please let me know.

Sincerely,



John R. Messenger
Deputy Commissioner

cc: Thomas K. Williams, Director
Petroleum Revenue Division

Joseph K. Donahue, Esq
Assistant Attorney General

Calculation

1. $(\$30,000) \times (225 \text{ percent}) \times (10,000) = \$675,000,000$

($\$675,000,000$ is the total assessed value of property in the North Slope Borough that can be taxed.)

2. $3,000,000,000 > 675,000,000$

(Apportionment of the tax base is necessary.)

3. $\frac{3,000,000,000}{675,000,000} = .225$

(The entire tax base must be reduced to 22.5 percent of its full value to come within the $675,000,000$ limit.)

4. $2,500,000,000 \times .225 = 562,500,000$

(Value of AS 43.56 property that can be taxed)

$500,000,000 \times .225 = 112,500,000$

(Value of other property that can be taxed)

675,000,000

5. (675,000,000) x (30 mills) = \$ 20,250,00

(This is the total property tax revenues that can be raised. Obviously the North Slope Borough could use any millage rate it wanted up to a maximum of 30 mills on the apportioned value and the rate for AS. 43.56 property can not be any higher than that applied to other property.)

We plan to formalize this ruling in a form of a regulation in the near future. If you have any further questions please let me know.

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John R. Messenger
Deputy Commissioner

cc: Thomas K. Williams, Director
Petroleum Revenue Division

Joseph K. Donahue, Esq
Assistant Attorney General

**Application of the Department of Revenue's 1978
Method for the 225% Formula Tax Base
AS 29.45.080(c)**

This application uses the calculations set out in the 1978 letter, but
substitutes current information from Alaska Taxable 1997

Assumptions

Average per capita assessed full and true value of property in Alaska	\$74,474
North Slope Borough Residents	12,000
Assessed Value of AS 43.56 property within North Slope Borough	\$11,465,052,290
Assessed Value of non-AS 43.56 property within North Slope Borough	\$283,962,200
Total assessed value of all property within North Slope Borough	\$11,749,014,490

Sources: Average per capita assessed full and true value and borough population is from Alaska Taxable 1997, p. 26.
Assessed value information is from Alaska Taxable 1997, p. 44.
Note that the total assessed value within the borough is lower in the calculation set out on page 26 of Alaska Taxable 1997.

Calculation

1. $(\$74,474) \times (225 \text{ percent}) \times (12,938) = \$2,167,975,377$

(\$2,167,975,377 is the total assessed value of property in the North Slope Borough that can be taxed.)

2. $\$11,749,014,490 > \$2,167,975,377$

(Apportionment of the tax base is necessary.)

3. $\$2,167,975,377$ divided by $\$11,749,014,490 = 0.185$

(The entire tax base must be reduced to 18.5% of its full value to come within the \$2,167,975,377 limit.)

4. $\$11,455,052,290 \times .185 =$ $\$2,121,034,674$

(Value of AS 43.56 property that can be taxed)

5. $\$283,962,200 \times .185 =$ $\$52,533,007$

(Value of other property that can be taxed)

$\$2,173,567,681^1$

6. $(\$2,167,975,377) \times (30 \text{ mills}) =$ $\$65,039,261.31$

(This is the total property tax revenues that can be raised. Obviously the North Slope Borough could use any millage rate it wanted up to the maximum of 30 mills on the apportioned value and rate for AS 43.56 property can not be any higher than that applied to other property.)

1978 Letter from Department of Revenue using current numbers.

¹ This amount is inflated because of the rounding of the actual ratio between the 225% cap amount and the total amount of property in the borough.

DEVELOPMENT OF ACTUAL OVERALL RATE

FY 98 projected budget for debt service (payment of bonds): \$157,100,000

Actual assessed value: \$11,728,282,099

$$\frac{\$157,100,000}{\$11,728,282,099} = 13.39 \text{ mills (levy to satisfy debt service)}$$

$$\frac{\$60,009,558}{\$11,728,282,099} = 5.12 \text{ mills (levy to satisfy operating budget)}$$

$$13.39 + 5.12 = 18.51 \text{ mills (actual overall rate)}$$

1/Note: for FY 99, this calculation will be:

$$\$76,907 \times 2.25 \times 12,938 = \$2,238,801,223$$

† Note: The population used here is different from the population used in other areas of this publication due to the fact that the North Slope Borough is allowed to use a larger portion of the workforce in Prudhoe Bay to count in the tax cap formula. The revenue sharing calculation uses a smaller population count.

DEVELOPMENT OF ACTUAL OVERALL RATE:

FY 98 budget for debt service (payment of bonds): \$1,919,736

Actual assessed value: \$847,954,097

$$\frac{\$ 1,919,736}{\$ 847,954,097} = 2.264 \text{ mills} \quad (\text{levy to satisfy debt service})$$

$$\frac{\$ 15,679,396}{\$ 847,954,097} = 18.491 \text{ mills} \quad (\text{levy to satisfy operating budget})$$

$$2.264 + 18.491 = 20.76^* \text{ mills} \quad (\text{actual overall rate for operating \& debt service only})$$

* varies from actual mill rate due to estimated assessed value used by municipality at time levy needed to be set

1/Note: For FY 99, this calculation will be:

$$\$76,907 \times 2.25 \times 4,486 = \$776,260,805$$

Municipal Taxation of Oil and Gas Property
AS 29.45.080, AS 43.56

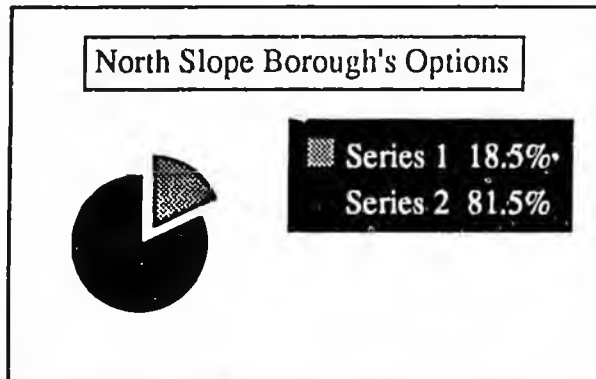
Application of Formula For Determining Tax Base Cap

AS 43.56.010(c), AS 29.45.080(b), AS 29.45.080(c)

Limits On Value Of Property Subject to Tax By A Municipality

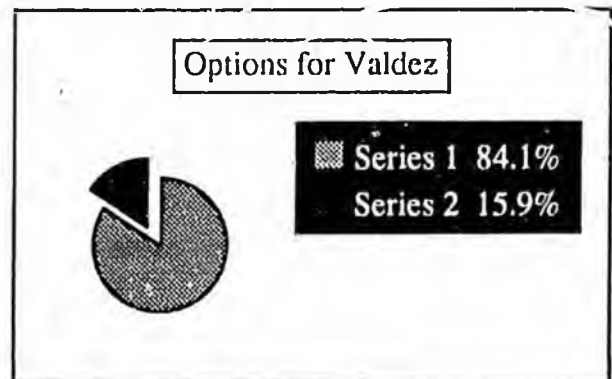
Table 2

FY98	North Slope Borough	Valdez
Population	12,938	4,254
Total Value of Taxable Property Within Municipality, Including All AS 43.56 Property	\$11,728,282,009	\$847,954,097
Property Value Cap, 225% Statewide Average Per Capita Assessed Value Multiplied by Municipal Population, AS 43.56.010(c), AS 29.45.080(c), AS 29.45.090(b)(2)	\$2,167,975,377	\$712,827,891
Excess AS 43.56 Property Above The Value Cap in AS 29.45.080(c)	\$9,560,306,632	\$135,126,206



Series 1 = 225% formula value cap taxable by municipality

Series 2 = Portion of value exempt from local tax



	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education								
5	Foundation Program; School Districts, Funding Communities and Schools 4/17/98								
6	School	School		District	Funding	Funding	School		Daily membership
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	Adjusted ADM School:
9	7	ALASKA GATEWAY		522.00				748.97	
11		Dot Lake School			DOT LAKE	15.00	15.00		39.60
12		Eagle Community School			EAGLE	23.00	23.00		44.46
13		Menastla Lake School			MENTASTA	52.00	52.00		88.58
14		Walter Northway School			NORTHWAY	90.00	90.00		141.90
15		Tanacross School			TANACROSS	20.00	20.00		39.60
16		Tellin School			TETLIN	29.00	29.00		54.18
17		Tok School				293.00	265.00		340.55
18		Out of District Correspondence					28.00		
20	3	ALEUTIAN REGION		67.00				141.48	
21		Nikolski School			NIKOLSKI	13.00	13.00		39.60
22		Yakov E. Nesvetov School			ATKA	27.00	27.00		50.94
23		Adak School			ADAK	27.00	27.00		50.94
25	6	ALEUTIANS EAST		345.00				566.44	
26		Akutan School			AKUTAN	23.00	23.00		44.46
27		Cold Bay School			COLD BAY	13.00	13.00		39.60
28		False Pass School			FALSE PASS	20.00	20.00		39.60
29		King Cove School			KING COVE	140.00	140.00		205.40
30		Nelson Lagoon School			NELSON LAGOON	15.00	15.00		39.60
31		Sand Point School			SAND POINT	134.00	134.00		197.78
33	93	ANCHORAGE		47,832.75				52,208.39	
34		Abbot Loop Elementary			ANCHORAGE	41,284.50	540.00		600.40
35		Airport Heights Elementary					336.00		409.52
36		Aurora Elementary					455.00		522.20
37		Baxter Elementary					461.50		530.94
38		Bayshore Elementary					527.00		588.44
39		Bear Valley Elementary					468.50		534.62
40		Bowman Elementary					551.00		610.52
41		Campbell Elementary					493.00		557.16
42		Chester Valley Elementary					301.50		376.06
43		Chinook Elementary					491.50		555.78
44		Chugach Optional Elementary					230.00		304
45		College Gate Elementary					491.00		555.00
46		Creekside Park					369.00		441.53
47		Denali School					509.00		571.88
48		Fairview Elementary					430.00		499.20
49		Family Partnership Charter School					451.00		518.52
50		Gladys Wood Elementary					497.00		560.84
51		Government Hill Elementary					426.00		495.52
52		Huffman Elementary					461.00		527.72
53		Inlet View Elementary					240.00		315.30
54		Kasun Elementary					596.50		652.38
55		Kennedy Elementary					225.00		299.10
56		Kincaid Elementary					448.00		515.76
57		Klatt Elementary					525.00		586.60
58		Lake Hood Elementary					480.00		545.20
59		Lake Otis Elementary					566.00		624.32
60		McMtain View Elementary					425.00		494.60
61		Mt. Spurr Elementary					265.00		325.65
62		Muldoon Elementary					414.00		484.48
63		North Star Elementary					498.00		561.76
64		Northwood Elementary					349.50		422.62

4-20-98 AM

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education								
	Foundation Program; School Districts, Funding Communities and Schools								
5	4/17/98								
6	School	School		District	Funding	Funding	School	Adjusted ADM	
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
65			Nunaka Valley Elementary				365.00		437.65
66			Ocean View Elementary				376.50		448.81
67			O'Malley Elementary				469.00		535.08
68			Orion Elementary				426.00		495.52
69			Ptarmigan Elementary				355.50		428.44
70			Rabbit Creek Elementary				423.50		493.22
71			Rogers Park Elementary				443.50		511.62
72			Russian Jack Elementary				386.00		458.02
73			Sand Lake Elementary				553.50		612.82
74			Scenic Park Elementary				507.00		570.04
75			Spring Hill Elementary				579.50		636.74
76			Susitna Elementary				581.50		638.58
77			Taku Elementary				396.50		468.21
78			Turnagain Elementary				374.50		446.97
79			Ursa Major Elementary				209.90		281.82
80			Ursa Minor Elementary				216.00		289.38
81			William Tyson Elementary				361.00		439.77
82			Williwaw Elementary				611.00		695.72
83			Willow Crest Elementary				467.00		533.24
84			Wonder Park Elementary				518.00		580.16
85			Northern Lights ABC Elementary				507.00		570.04
86			Tudor Elementary				502.50		565.90
87			Central Middle				800.00		835.60
88			Clark Middle				834.00		864.16
89			Denali JR High				57.00		96.03
90			Golden View Middle				775.00		814.60
91			Hanshaw Middle				895.00		915.40
92			Mears Middle School				1054.00		1048.96
93			Romig Middle				726.00		771.52
94			Wendler Middle				971.00		979.24
95			Dimond High				2147.00		1967.03
96			East High				1923.00		1778.92
97			Service High				2335.00		2131.72
98			West High				1621.00		1525.24
99			Bartlett High				1825.00		1696.60
100			Steller Secondary				314.00		388.18
101			Benny Benson Secondary/S.E.A.R.C.H.				337.00		410.49
102			*Charter North Hospital				8.00		0.00
103			Booth Memorial Home				18.00		39.60
104			Maplewood Group Home				14.00		39.60
105			McLaughlin Youth Center				167.00		236.46
106			Jesse Lee Home				18.00		39.60
107			North Star Hospital				10.00		39.60
108			Polaris K-12				458.50		525.42
109			Providence Heights				10.00		39.60
110			S.A.V.E.				263.00		338.71
111			Walden Pond Charter				140.00		205.40
112			Whaley Center				173.00		242.94
113			Aquarian Charter				120.00		180.00
114			ACE/ACT				54.00		91.56
115			A.V.A.I.L.				64.00		106.46
116			Alaska School for the Deaf		ALASKA SCHOOL FOR THE DEAF		43.00		75.17
117			Mirror Lake Elementary		EAGLE RIVER		6,361.75		310.98

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education								
2	Foundation Program; School Districts, Funding Communities and Schools								
3	4/17/98								
5						Funding			
6	School	School	District	Funding	Funding	School	Adjusted ADM		
7	Totals:	District:	School:	ADM:	Community:	ADM:	District:	School:	
8									
118			Eagle River Elementary				367.00		439.59
119			Alpenglow Elementary				540.00		600.40
120			Birchwood Elementary				339.00		412.43
121			Chuglak Elementary				511.00		573.72
122			Fire Lake Elementary				337.50		410.98
123			Homestead Elementary				443.00		511.16
124			Ravenwood Elementary				401.00		472.52
125			Gruening Middle School				612.00		666.64
126			Mirror Lake Middle				510.00		572.80
127			Chuglak High				2065.25		1898.41
128			Girdwood School		GIRDWOOD	143.50	143.50		209.85
129									
130	3	ANNETTE ISLANDS		391.00					572.46
131			Mellakalla High School		ANNETTE	391.00	125.00		186.35
132			R. J. Elementary				173.00		242.94
133			Leask Middle School				91.00		143.17
134			In District Correspondence				2.00		
135									
136	15	BERING STRAIT		1,809.41					2,657.55
137			Aniguin School		ELIM	103.87	103.87		159.51
138			Anthony B. Andrews School		ST. MICHAELS	123.00	123.00		183.81
139			Brevig Mission School		PREVIG MISSION	103.00	103.00		158.41
140			Diomedea School		DIOMEDE	61.00	61.00		101.99
141			Gambell School		GAMBELL	201.10	201.10		273.29
142			Golovin School		GOLOVIN	60.14	60.14		100.71
143			James C. Isabell School		TELLER	81.00	81.00		130.47
144			Koyuk Malemute School		KOYUK	90.48	90.48		142.51
145			Savoonga School		SAVOONGA	166.91	166.91		236.36
146			Shaktolik School		SHAKTOOLIK	72.00	72.00		118.38
147			Shismaref School		SHISMAREF	185.00	185.00		255.90
148			Stebbins School		STEBBINS	185.00	185.00		255.90
149			Unalakleet School		UNALAKLEET	242.91	242.91		318.44
150			Wales School		WALES	60.00	60.00		100.50
151			White Mountain School		WHITE MOUNTAIN	74.00	74.00		121.36
152									
153	2	BRISTOL BAY		308.00					406.44
154			Bristol Bay School		BRISTOL BAY	292.00	292.00		366.84
155			South Naknek School		SOUTH NAKNEK	16.00	16.00		39.60
156									
157	7	CHATHAM		297.00					542.62
158			Angoon School		ANGOON	146.00	146.00		213.02
159			Cube Cove School		CUBE COVE	30.00	30.00		55.80
160			Ellin Cove School		ELFIN COVE	11.00	11.00		39.60
161			Gustavus School		GUSTAVUS	70.00	70.00		115.40
162			Hobart Bay School		HOBART BAY	10.00	10.00		39.60
163			Klukwan School		KLUKWAN	15.00	15.00		39.60
164			Tenakee Springs School		TENAKEE SPRINGS	15.00	15.00		39.60
165									
166	3	CHUGACH		146.00					161.63
167			Chenega Bay School		CHENEGA BAY	14.00	14.00		39.60
168			Tatitlek Community School		TATITLIK	30.00	30.00		55.80
169			Whittier Community School		WHITTIER	102.00	37.00		66.23
170			In District Correspondence				45.00		
171			Out of District Correspondence				20.00		
172									
173	8	COPPER RIVER		829.50					920.15
174			*Chistochina School		CHISTOCHINA	9.00	0.00		0.00

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98								
5						Funding Community ADM:	School ADM:	Adjusted ADM District:	School:
6	School	School	District	Funding	Funding	School	Adjusted ADM		
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
8									
175			Copper Center Elementary School		COPPER CENTER	53.00	53.00		90.07
176			Gakona Elementary School		GAKONA	27.00	27.00		50.94
177			Glennallen School		GLENNALLEN	584.50	234.00		308.82
178			Glennallen School K-6				136.50		200.96
179			Kenny Lake School		KENNY LAKE	128.00	128.00		190.16
180			Lottie Sparks School		LOTTIE SPARKS	12.00	12.00		39.60
181			Slana School		SLANA	16.00	16.00		39.60
182			In District Correspondence				37.00		
183			Out of District Correspondence				186.00		
184									
185	2	CORDOVA		530.00				678.00	
186			Cordova School		CORDOVA	530.00	220.00		293.70
187			Mt. Eccles Elementary				310.00		384.30
188									
189	3	CRAIG		447.00				577.32	
190			Craig Elementary		CRAIG	447.00	219.00		292.62
191			Craig High School				175.00		245.10
192			Alternative High School				14.00		39.50
193			In District Correspondence				30.00		
194			Out of District Correspondence				9.00		
195									
196	6	DELTA/GREELY		824.00				1,110.31	
197			Charter School		DELTA JUNCTION	808.00	65.00		107.95
198			Delta Junction Elementary School				190.00		261.30
199			Delta Junction High School				220.00		293.70
200			Fort Greely School				280.00		355.20
201			Alternative High School				28.00		52.56
202			Healy Lake School		HEALY LAKE	16.00	16.00		39.60
203			In District Correspondence				25.00		
204									
205	3	DENALI		355.00				504.20	
206			Anderson School		ANDERSON	87.00	87.00		138.09
207			Cantwell School		CANTWELL	31.00	31.00		57.29
208			Tri-Valley School		HEALY	237.00	234.00		338.82
209			In District Correspondence				3.00		
210									
211	2	DILLINGHAM		619.00				767.63	
212			Dillingham Elementary		DILLINGHAM	619.00	336.00		409.52
213			Dillingham High School				283.00		358.11
214									
215	30	FAIRBANKS		16,447.50				17,376.43	
216			Anderson Elementary School		EIELSON	1,662.50	480.50		545.66
217			Ben Eielson Jr/Sr High School				613.00		667.56
218			Crawford Elementary School				569.00		627.08
219			Anne Wien Elementary School		FAIRBANKS	11,404.50	516.00		578.32
220			Joy Elementary School				480.00		545.20
221			Lathrop High School				1472.00		1400.08
222			Pearl Creek Elementary School				572.50		630.30
223			Ryan Middle School				869.00		893.56
224			University Park Elementary School				553.50		612.82
225			West Valley High School				1218.00		1186.72
226			Wood River Elementary School				543.50		603.62
227			Chinook Charter School				94.00		146.98
228			Denali Elementary School				456.50		523.58
229			Fairbanks Youth Academy				72.00		118.38
230			Howard Luke Alternative Sr. High School				169.00		238.62
231			Hunter Elementary School				354.50		427.47

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1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98								
5									
6	School	School	District	Funding	Funding	School	Adjusted ADM		
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
232			Ladd Elementary School				518.00		580.16
233			Barnette Elementary School				509.50		572.34
234			New Beginnings Charter				18.00		39.60
235			Nordale Elementary School				435.50		504.26
236			Tanana Middle School				881.00		903.64
237			Arctic Light Elementary School				636.50		689.18
238			Weller Elementary School				545.50		605.46
239			Saicha Elementary School		SALCHA	86.50	86.50		137.46
240			North Pole Elementary School		NORTH POLE	3,161.00	438.50		527.02
241			North Pole High School				1012.00		1013.68
242			North Pole Middle School				791.00		828.04
243			Badger Road Elementary School				477.50		542.90
244			Ticasuk Brown Elementary School				442.00		510.24
245			Two Rivers Elementary School		TWO RIVERS	133.00	133.00		196.51
246			In District Correspondence				490.00		
248	3	GALENA		1,379.00				356.60	
249			Galena Elementary School		GALENA	1,379.00	101.00		155.87
250			Galena High School				83.00		133.01
251			Galena Charter School				38.00		67.72
252			Out of District Correspondence				1157.00		
254	4	HAINES		438.00				644.20	
255					HAINES	426.00			
256			Haines High School				150.00		218.10
257			Haines Junior High School				76.00		124.12
258			Haines Elementary School				191.00		262.38
259			Mosquito Lake Elementary School		MOSQUITO LAKE	12.00	12.00		39.60
260			In District Correspondence				9.00		
262	2	HOONAH		270.00				398.10	
263			Hoonah Elementary		HOONAH	140.00	140.00		205.40
264			Hoonah High School			130.00	130.00		192.70
266	2			125.00				208.45	
267		HYDABURG	Hydaburg Elementary		HYDABURG	62.00	62.00		103.48
268			Hydaburg Jr/Sr. High School			63.00	63.00		104.97
270	10	IDITAROD		436.00				760.58	
271			Blackwell School		ANVIK	21.00	21.00		41.22
272			David-Louis Memorial School		GRAYLING	73.00	73.00		119.87
273			Holy Cross School		HOLY CROSS	72.00	72.00		118.38
274			Innoko River School		SHAGELUK	43.00	43.00		75.17
275			Lime Village School		LIME VILLAGE	19.00	19.00		39.60
276			McGrath School		MCGRATH	142.00	142.00		207.94
277			Minchumina Community School		LAKE MINCHUMINA	12.00	12.00		39.60
278			Takotna Community School		TAKOTNA	40.00	20.00		39.60
279			Takotna Charter School				20.00		39.60
280			Top of the Kuskokwim School		NIKOLAI	14.00	14.00		39.60
282	11	JUNEAU		5,750.00				6,218.92	
283			Auke Bay Elementary School		JUNEAU	5,750.00	424.00		493.68
284			Charter School				40.00		70.70
285			Dzanik' I Heeni Middle School				717.00		763.24
286			Floyd Dryden Middle School				665.00		715.40
287			Gastineau Elementary School				353.00		426.01
288			Glacier Valley Elementary School				394.00		465.78

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98								
5							Funding Community ADM:	School ADM:	Adjusted ADM District: School:
6	School	School		District	Funding				
7	Totals:	District:	School:	ADM:	Community:				
8									
289			Harborview Elementary School				462.00		528.84
290			Juneau Douglas High School				1620.00		1524.40
291			Mendenhall River Elementary School				484.00		548.88
292			Riverbend Elementary School				465.00		531.40
293			Ya Koos Alternative High School				97.00		150.79
294			In District Correspondence				29.00		
295									
296	3	KAKE		190.00				312.22	
297			Kake Elementary School		KAKE	190.00	94.00		146.98
298			Kake Jr. High				30.00		55.80
299			Kake High School				66.00		109.44
300									
301	1	KASHUNAMIUT		279.00				354.23	
302			Chevak School		CHEVAK	279.00	279.00		354.23
303									
304	41	KENAI PENINSULA		10,341.96				12,548.19	
305			Chapman Elementary School		ANCHOR POINT	244.46	244.46		320.12
306			Cooper Landing School		COOPER LANDING	36.77	36.77		65.89
307			Homer Charter		HOMER	1,413.11	22.86		44.23
308			Homer Flex				29.81		55.49
309			Homer Intermediate School				331.91		405.55
310			Homer Junior High School				237.51		312.61
311			Homer Senior High School				557.49		616.49
312			Paul Banks Elementary School				233.53		308.31
313			Hope School		HOPE	17.89	17.89		39.60
314			Kachemak Selo School		KACHEMAK SELO	68.57	68.57		113.27
315			Tustumena Elementary School		KASLOF	279.24	279.24		354.46
316			Kenai Central High School		KENAI	1,789.75	530.66		591.81
317			Kenai Junior High School				425.33		494.90
318			Kenai Alternative School				45.71		79.21
319			Mountain View Elementary				393.53		465.32
320			Sears Elementary				394.52		466.28
321			McNeil Canyon Elementary		MCNEIL CANYON	149.06	149.06		216.91
322			Moose Pass School		MOOSE PASS	33.79	33.79		61.45
323			Nanwalek School		NANWALEK	58.63	58.63		98.46
324			Nikiski Elementary School		NIKISKI	1,164.68	278.25		353.50
325			Nikiski Middle/High School				550.54		610.10
326			North Star Elementary School				335.89		409.41
327			Nikolaevsk School		NIKOLAEVSK	152.04	152.04		220.30
328			Ninilchik School		NINILCHIK	228.56	228.56		302.94
329			Port Graham School		PORT GRAHAM	37.76	37.76		67.36
330			Razdolna Elementary School		RAZDOLNA	37.76	37.76		67.36
331			Susan B. English School		SELDOVIA	94.41	94.41		147.50
332			Bayview Charter School		SEWARD	854.63	19.88		39.60
333			Seward Elementary School				395.51		467.24
334			Seward Jr/Sr High School				439.24		507.70
335			Alternative School		SOLDOTNA	3,178.01	97.37		151.26
336			Aurora Borealis Charter				99.38		153.81
337			Kalifornsky Branch Elementary				424.33		493.98
338			Redoubt Elementary School				441.23		509.53
339			Skyview High School				620.10		674.09
340			Soldotna Elementary School				365.70		438.33
341			Soldotna High School				563.46		621.98
342			Soldotna Middle School				468.44		534.56
343			Sterling Elementary School		STERLING	342.84	342.84		416.15
344			Bartlett School		TYONEK	41.74	41.74		73.29

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98								
5						Funding			
6	School	School		District	Funding	Community	School	Adjusted ADM	
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
345			Voznesenka School		VOZNESENKA	118.26	118.26		177.79
346			In District Correspondence				98.00		
347	8	KETCHIKAN		2,719.00				3,160.98	
348			Houghtaling Elementary School		KETCHIKAN	2,719.00	488.00		552.56
350			Ketchikan Charter School				69.00		113.91
351			Ketchikan High School				725.00		770.60
352			Point Higgins Elementary School				282.00		357.14
353			Revilla High School				117.00		176.19
354			Schoenbar Middle School				403.00		474.36
355			Valley Park Elementary School				278.00		353.26
356			White Cliff Elementary School				288.00		362.96
357			In District Correspondence				69.00		
358									
359	1	KLAWOCK		215.00				288.30	
360			Klawock School		KLAWOCK	215.00	215.00		288.30
361									
362	15	KODIAK ISLAND		2,897.00				3,478.96	
363			Akhiok School		AKHIOK	37.66	37.66		67.22
364			Big Sandy Lake School		BIG SANDY LAKE	23.41	23.41		45.13
365			Chiniak School		CHINIAK	26.47	26.47		50.07
366			Danger Bay School		DANGER BAY	15.27	15.27		39.60
367			*Karluk School		KARLUK	9.16	0.00		0.00
368			East Elementary School		KODIAK	2,565.16	451.96		519.40
369			Kodiak Middle School				393.93		465.72
370			Kodiak High School				667.12		717.35
371			Main Elementary School				279.93		355.13
372			North Star Elementary School -- Kodiak				293.16		367.97
373			Peterson Elementary				410.22		481.00
374			Larsen Bay School		LARSEN BAY	34.61	34.61		62.67
375			Old Harbor School		OLD HARBOR	82.45	82.45		132.31
376			Ouzinkie School		OUZINKIE	42.75	42.75		74.80
377			Port Lions School		PORT LION	60.06	60.06		100.59
378			In District Correspondence				78.00		
379									
380	11	KUSPUK		510.00				891.15	
381			Auntie Mary Nicoli Elementary		ANIAK	195.00	84.00		134.28
382			Aniak Middle School				48.00		82.62
383			Aniak High School				63.00		104.97
384			Crow Village Sam School		CHUATHJALUK	43.00	43.00		75.17
385			Johnnie John Sr School		CROOKED CREEK	43.00	43.00		75.17
386			Zackar Levi Elementary School		LOWER KALSKAG	75.00	75.00		122.85
387			George Willis School		RED DEVIL	14.00	14.00		39.60
388			Jack Egnaty Sr. School		SLEETMUTE	21.00	21.00		41.22
389			Gusty Michael School		STONY RIVER	16.00	16.00		39.60
390			George Morgan Sr. High School		UPPER KALSKAG	103.00	72.00		118.38
391			Joseph & Olinga Gregory School				31.00		57.29
392									
393	15	LAKE & PENINSULA		518.00				965.27	
394			Chignik Bay School		CHIGNIK BAY	17.00	17.00		39.60
395			Chignik Lagoon School		CHIGNIK LAGOON	31.00	31.00		57.29
396			Chignik Lake School		CHIGNIK LAKE	46.00	46.00		79.64
397			Egegik School		EGEGIUK	22.00	22.00		42.84
398			Igugig School		IGIUGIG	16.00	16.00		32.60
399			Ivanof Bay School		IVANOF BAY	11.00	11.00		39.60
400			Kokhanok School		KOKHANOK	64.00	59.00		99.01

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98								
5						Funding			
6	School	School		District	Funding	Community	School		Adjusted ADM
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
401			Levelok School		LEVELOK	23.00	23.00		44.46
402			Newhalen School		NEWHALEN	89.00	89.00		140.63
403			Nondalton School		NONDALTON	73.00	73.00		119.87
404			Pedro Bay School		PEDRO BAY	12.00	12.00		39.60
405			Perryville School		PERRYVILLE	39.00	39.00		69.21
406			Pilot Point School		PILOT POINT	28.00	28.00		52.56
407			Port Alsworth School		PORT ALSWORTH	13.00	13.00		39.60
408			Port Heiden School		PORT HEIDEN	34.00	34.00		61.76
409			In District Correspondance				5.00		
411	26	LOWER KUSKOKWIM		3,642.00				5,045.00	
412			Akiuk Memorial School		AKIUK	73.00	73.00		119.87
413			Akula Eliinauvik School		AKULA	89.00	89.00		140.63
414			Joann A. Alexie Memeorial School		ATMAUTLAUK	79.00	79.00		127.93
415			Bethel Regional High School		BETHEL	1,375.00	464.73		531.15
416			Bethel Youth Facility				24.52		46.92
417			Bethel-Kilbuck Elementary				486.05		550.76
418			Bethel-Mikelnguut Eliinaurviat				399.71		471.32
419			Chapinquaak School		CHEFORNAK	132.00	132.00		195.24
420			Eek School		EEK	89.00	89.00		140.63
421			Rocky Mountain School		GOODNEWS	82.00	82.00		131.74
422			Chief Paul Memorial		KIPNUK	197.00	197.00		268.86
423			Dick R Klunya		KONGIGANAK	114.00	114.00		172.38
424			Kwethluk Community School		KWETHLUK	208.00	208.00		280.74
425			Kwigillingok School		KWIGILLINGOK	93.00	93.00		145.71
426			Nelson Island School		TOKSOOK BAY	171.00	171.00		240.78
427			Nuniwaarmiut School		MEKORYUK	50.00	50.00		85.60
428			William N Miller Meml		NAPAKIAK	108.00	108.00		164.76
429			Z. John Williams Memorial School		NAPASKIAK	126.00	126.00		187.62
430			Ayaprun High School		NEWTOK	86.00	86.00		136.82
431			Nightmute School		NIGHTMUTE	62.00	62.00		103.48
432			Anna Tobeluk Memorial School		NUNAPITCHUK	139.00	139.00		204.13
433			Ougcuun Memorial School		OSCARVILLE	15.00	15.00		39.60
434			Arviq School		PLATINUM	10.00	10.00		39.60
435			Quinhagak School		QUINHAGAK	155.00	155.00		223.50
436			Lewis Angapak Memorial School		TUNTUTULIAK	87.00	87.00		138.09
437			Paul T. Albert Memorial School		TUNUNAK	102.00	102.00		157.14
439	11	LOWER YUKON		1,850.60				2,520.67	
440			Alakanak School		ALAKANAK	178.90	178.90		249.31
441			Emmonak School		EMMONAK	264.75	264.75		340.41
442			Hooper Bay School		HOOPER BAY	392.55	392.55		464.37
443			Kotlik School		KOTLIK	186.75	186.75		257.79
444			Marshall School		MARSHALL	93.90	93.90		146.85
445			Mountain Village School		MOUNTAIN VILLAGE	248.85	248.85		324.86
446			Pilot Station School		PILOT STATION	173.05	173.05		242.99
447			Pitkas Point School		PITKAS POINT	44.15	44.15		76.88
448			Russian Mission		RUSSIAN MISSION	92.25	92.25		144.76
449			Scammon Bay School		SCAMMON BAY	125.80	125.80		187.37
450			Sheldon Point School		SHELDON POINT	49.65	49.65		85.08
452	30	MAT-SU		12,641.00				13,549.15	
453			Palmer High School		PALMER	3,168.70	941.92		954.81
454			Palmer Junior High				745.80		789.74
455			Sherrod				423.14		492.89
456			Academy Charter School				81.15		130.66

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education Foundation Program: School Districts, Funding Communities and Schools 4/17/98								
5						Funding Community ADM:	School ADM:	Adjusted ADM District:	School:
6	School	School		District	Funding				
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
8									
457			Swanson				380.63		452.81
458			Wasilla High School		WASILLA	3,338.73	977.66		984.84
459			Alternative				169.06		238.69
460			Wasilla Middle School				863.66		889.08
461			Iditarod				458.88		525.77
462			Snowshoe				377.73		450.00
463			Tanaina				491.73		555.99
464			Colony High School		COLONY	3,384.14	1127.40		1110.62
465			Colony Middle School				875.26		898.82
466			Cottonwood Creek				446.32		514.22
467			Pioneer Peak				393.19		464.99
468			Finger Lake				541.96		602.21
469			Su Valley		MAT-SU VALLEY	234.75	234.75		309.63
470			Houston		HOUSTON	571.91	571.91		629.76
471			Big Lake		BIG LAKE	626.01	472.41		538.21
472			Midnight Sun Community School				89.84		141.70
473			Big Lake Anr				63.76		106.10
474			Glacier View		GLACIER VIEW	61.83	61.83		103.22
475			Talkeetna		TALKEETNA	114.00	114.00		172.37
476			Trapper Creek		TRAPPER CREEK	39.61	39.61		70.12
477			Willow		WILLOW	208.67	208.67		281.46
478			Skwentna		SKWENTNA	21.25	21.25		41.63
479			Butte		BUTTE	325.56	325.56		399.40
480			Sutton		SUTTON	111.10	111.10		168.69
481			Goose Bay		GOOSE BAY	421.21	421.21		491.11
482			Beryozava		BERYOZAVA	13.52	13.52		39.60
483			In District Correspondence				596.06		
484									
485	1	NENANA		220.00				199.05	
486			Nenana K-12 School		NENANA	220.00	135.00		199.05
487			In District Correspondence				20.00		
488			Out of District Correspondence				65.00		
489									
490	3	NOME		789.00				956.83	
491			Alternative High School		NOME	789.00	29.00		54.18
492			Nome Elementary School				435.00		503.80
493			Nome /Beltz Jr/Sr High				325.00		398.85
494									
495	10	NORTH SLOPE		2,037.00				2,629.23	
496			Nunamiut School		ANAKTUVUK PASS	77.54	77.54		126.07
497			Meade River School		ATQASUK	69.33	69.33		114.40
498			Barrow High School		BARROW	1,175.86	203.43		275.80
499			Fred Ipalook				712.45		759.05
500			Ebin Hopon Middle				259.98		335.78
501			Harold Kaveolook School		KAKTOVIK	67.50	67.50		111.68
502			Nuigsul Trapper School		NUIQSUT	145.04	145.04		211.81
503			Tikigaaq School		POINT HOPE	260.90	260.90		336.67
504			Cully School		POINT LAY	74.80	74.80		122.56
505			Alak School		WAINWRIGHT	166.03	166.03		235.41
506									
507	12	NORTHWEST ARCTIC		2,248.00				2,950.50	
508			Ambler School		AMBLER	115.00	115.00		173.65
509			Buckland School		BUCKLAND	157.00	157.00		225.00
510			Deering School		DEERING	44.00	44.00		76.66

	B	D	F	G	H	I	J	M	N	
1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98									
5										
6	School	School		District	Funding	Funding	School	Adjusted ADM		
7	Totals:	District:	School:	ADM:	Community:	Community	ADM:	ADM:	District:	School:
8										
511			Kiana School		KIANA	123.00	123.00			183.81
512			McQueen School		KIVALINA	147.00	147.00			214.29
513			Kobuk School		KOBUK	28.00	28.00			52.56
514			Kotzebue Elementary School		KOTZEBUE	904.00	485.00			549.80
515			Kotzebue Jr/Sr High School				404.00			475.28
516			Napaaglugmiut School		NOATAK	150.00	150.00			218.10
517			Aggeluk School		NOORVIK	219.00	219.00			292.62
518			Selawik		SELAWIK	272.00	272.00			347.44
519			Shungnak		SHUNGNAK	89.00	89.00			140.63
520			In District Correspondence				15.00			
522	1	PELICAN		38.00					67.72	
523			Pelican School		PELICAN	38.00	38.00			67.72
525	3	PETERSBURG		775.00					993.42	
526			Petersburg Elementary School		PETERSBURG	775.00	358.00			430.86
527			Petersburg High School				233.00			307.74
528			Petersburg Middle School				184.00			254.82
530	2	PRIBILOF		196.00					299.06	
531			Saint George Island School		ST. GEORGE	52.00	52.00			88.58
532			St. Paul Island School		ST. PAUL	144.00	144.00			210.48
534	5	SITKA		1,750.00					1,993.10	
535			Baranof Elementary School		SITKA	1,750.00	285.00			360.05
536			Blatchely Jr High School				385.00			457.05
537			Pacific Alternative				50.00			85.60
538			Sitka High School				505.00			568.20
539			Verstovia Elementary School				455.00			522.20
540			In District Correspondence				70.00			
542	1	SKAGWAY		130.00	SKAGWAY				192.70	
543			Skagway School			130.00	130.00			192.70
545	12	SOUTHEAST ISLAND		269.00					500.47	
546			*Craik Logging School		CRAIK	8.00	0.00			0.00
547			*Edna Bay School		EDNA BAY	9.00	0.00			0.00
548			JR Gildersleeve		JR. GILDERSLEEVE	12.00	12.00			39.00
549			Hollis School		HOLLIS	23.00	23.00			44.46
550			Howard Valentine		HOWARD VALENTINE	27.00	27.00			50.94
551			*Kassan		KASAAN	8.00	0.00			0.00
552			Naukati School		NAUKATI	39.00	39.00			69.21
553			*Polk Inlet School		POLK INLET	7.00	0.00			0.00
554			Port Alexander School		PORT ALEXANDER	10.00	10.00			39.60
555			Port Protection School		PORT PROTECTION	19.00	19.00			39.60
556			Thorne Bay School		THORNE BAY	96.00	118.00			177.46
557			Whale Pass School		WHALE PASS	11.00	11.00			39.60
558			In District Correspondence				10.00			
560	9	SOUTHWEST REGION		779.20					1,147.70	
561			*Portage Creek		PORTAGE CREEK	8.00	0.00			0.00
562			Aleknagik North School		ALEKNAGIK NORTH	39.65	39.65			70.18
563			Clarks Point School		CLARKS POINT	16.25	16.25			39.60
564			Koliganek School		KOLIGANEK	82.90	82.90			132.88
565			Manokotak School		MANOKOTAK	144.90	144.90			211.62
566			Chief Ivan Blunka		NEW STUYAHOK	162.70	162.70			231.82
567			Togiak School		TOGIAK	277.20	285.20			360.24

	B	D	F	G	H	I	J	M	N	
1	Alaska Department of Education Foundation Program; School Districts, Funding Communities and Schools 4/17/98									
5										
6	School	School		District	Funding	Funding	School	Adjusted ADM		
7	Totals:	District:	School:	ADM:	Community:	Community	ADM:	ADM:	District:	School:
568			Twin Hills School		TWIN HILLS	13.60	13.60			39.60
569			William "Sonny" Nelson School		EKWOK	34.00	34.00			61.76
571	1	ST. MARY'S		133.00					185.08	
572			St. Mary's School		ST. MARY'S	133.00	124.00			185.08
573			Out of District Correspondence				9.00			
575	1	TANANA		113.00					168.57	
576			Tanana School		TANANA	113.00	111.00			168.57
577			In District Correspondence				2.00			
579	3	UNALASKA		390.00					533.40	
580			Unalaska Elementary		UNALASKA	390.00	164.00			233.22
581			*Alternative High School				0.00			0.00
582			Unalaska High School				226.00			300.18
584	3	VALDEZ		895.00					1,100.43	
585			George H. Gilson Jr. High		VALDEZ	895.00	143.00			209.21
586			Herman Hutchins Elementary				504.00			567.2R
587			Valdez High School				248.00			323.94
589	3	WRANGELL		514.25					701.14	
590			Wrangell Elementary School		WRANGELL	514.25	222.00			295.86
591			Wrangell High School				154.00			222.42
592			Stikine Middle School				122.25			182.86
593			In District Correspondence				10.00			
594			Out of District Correspondence				6.00			
596	2	YAKUTAT		178.00					274.98	
597			Yakutat School K thru 12		YAKUTAT	166.00	166.00			235.38
598			Icy Bay		ICY BAY	12.00	12.00			39.60
600	11	YUKON FLATS		444.00					712.00	
601			Arctic Village School		ARCTIC VILLAGE	48.00	48.00			82.02
602			Beaver "Cruikshank" School		BEAVER	23.00	23.00			44.46
603			*Birch Creek School		BIRCH CREEK	9.00	0.00			0.00
604			Chalkyitsik School		CHALKYITSIK	20.00	20.00			39.60
605			Circle School		CENTRAL	28.00	28.00			52.56
606			Far North School		CIRCLE	20.00	20.00			39.60
607			Fort Yukon School		FORT YUKON	168.00	142.00			207.94
608			Northern Lights School		NORTHERN LIGHTS	28.00	28.00			52.56
609			Rampart School		RAMPART	12.00	12.00			39.60
610			Stevens Village School		STEVENS VILLAGE	28.00	28.00			52.56
611			Venetie School		VENETIE	60.00	60.00			100.50
612			In District Correspondence				35.00			
614	10	YUKON/KOYUKUK		554.00					923.58	
615			Allakaket School		ALLAKAKET	58.00	58.00			97.52
616			Andrew K. Demonski School		NULATO	126.00	133.00			196.51
617			*Bettles Field School		BETTLES	7.00	0.00			0.00
618			Johnny Oldman School		HUGHES	12.00	12.00			39.60
619			Jimmy Huntington School		HUSLIA	74.00	74.00			121.36
620			Kaltag School		KALTAG	73.00	73.00			119.87
621			Ella B. Vernetli		KOYUKUK	31.00	31.00			57.29
622			MHS Gladys Dart School		MANLEY HOT SPRINGS	18.00	18.00			39.60
623			Merrelene A. Kangas School		RUBY	74.00	74.00			121.36
624			Minto		MINTO	81.00	81.00			130.47

	B	D	F	G	H	I	J	M	N
1	Alaska Department of Education								
5	Foundation Program; School Districts, Funding Communities and Schools								
6	4/17/98								
6	School	School		District	Funding	Funding	School	Adjusted ADM	
7	Totals:	District:	School:	ADM:	Community:	ADM:	ADM:	District:	School:
626	3	YUPIIT		412.00				601.48	
627			Akiachak School		AKIACHAK	174.00	174.00		244.02
628			Akiak School		AKIAK	122.00	122.00		182.54
629			Tuluksak School		TULUKSAK	116.00	116.00		174.92
630									
631									
632	1	ACS		1,658.38					
633			Out of District Correspondance		ACS	1,658.38	1658.38		
634									
635	1	MT.EDGE CUMBE		306.00				380.42	
636			Mt Edgecumbe School		MT EDGE CUMBE	306.00	306.00		380.42
638	478	TOTALS:		130,800.55		130,800.55	130,800.55	149,151.85	149,151.85
639			*Combined with the largest school within their respective districts.						

Daily News - Miner

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CHARLES L. GRAY
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Editorial Page Editor

Education's real issues

Public forums and the media lately have been full of tales about lawmakers in Juneau taking money from poor rural school districts simply because: a) urban legislators are in power, and b) they don't recognize that small, remote schools cost more. A more enlightening context is available to those who would pause and consider it.

First, discard the inaccurate generalities. Not all rural areas lose under the proposed rewrite of the state's education funding formula. And small remote school districts rightfully would still receive more than twice as much money per student as large urban school districts—no one is trying to equalize per student funding across every community.

The reality is that certain kinds of rural districts would lose under SB-36, and they would lose for very specific reasons having little to do with their geography.

They would lose most because some of their costs, while high, are not as high as the current formula reflects. The McDowell Group study, on which the revised formula is based, found that teacher pay rates in Bush schools are essentially the same as in urban schools. So the study recommended Bush schools no longer be given any extra money for that category of expense. The study did recommend that remote districts continue to be given substantial adjustments for administrative expenses and nonpersonnel expenses such as fuel and supplies. However, since teacher pay accounts for about 65 percent of the average district's expenses, removing the remote area cost adjustment from that category would cause a substantial cut in state aid to many remote districts. At least it is a cut based on what their real teacher expenses are, though.

The authors of SB 36 also decided to no longer give districts different adjustments based on how many kids are in special education categories such as bilingual and gifted-talented programs. This was because both urban and rural districts were playing definitional games as a way to rope off more money at the expense of everyone else. For example, the Lower Kuskokwim District's claim on bilingual funding doubled between fiscal years 1994 and 1996, netting it an extra \$4 million. (No increase was claimed by other nearby Yup'ik-speaking districts.) Some also claim that the Juneau district defined every student in band as gifted and talented, boosting its take in that category.

Still, not all remote, small districts would lose under SB 36, because another factor in the proposed formula favors some of them, particularly those in Southeast Alaska. The McDowell Group suggested, and SB 36 authors incorporated, a new way of adjusting funding based on school size. Under current law, graduated cost adjustments for size are applied to an entire "funding community." That means a district with 600 students in three schools of 200 each gets a much smaller adjustment than a district with a single school of 200. The McDowell Group decided this was inappropriate because it deprives the children in the larger community for no objective reason. The McDowell formula gives more to small schools, regardless of whether they are in large or small communities.

Deputy Commissioner of Education Rick Cross argues that the McDowell Group's approach wrongly rewards districts that built several schools where one might have done. Communities like Annette Island, Craig and Wrangell in Southeast, for example, are big winners under SB 36 for this reason. Cross also says the McDowell Group approach requires the state to define "a school" for funding purposes, which he considers an impossible job.

Andy Warwick, a former Fairbanks school board member and one of four panelists on the McDowell Group, counters by noting that the state education department has some control over construction of future schools. Also, his report said defining "a school" should be less trouble than defining a "funding community." After all, a school is something you can touch and walk around. The report noted that some districts, such as Mat-Su, have redefined new "funding communities" out of thin air to boost their funding.

These are the real issues with which legislators are struggling. They're complex and not so easily understood as a simple urban vs. rural fight. But all Alaskans owe it to each other to try before they start hollering.



Compliments of...

GARY WILKEN

Senator, West Fairbanks

4/19/98



ALASKA STATE LEGISLATURE

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Sponsor Statement SB 36

Alaska's public school foundation formula is broken and needs to be fixed this year. Alaska's five largest school districts serve almost 75% of Alaska's students. These five districts receive 57% of the state general fund support in the foundation program. The remaining school districts, which serve 25% of the school age students, receive 43% of the state aid for operating schools. At the same time, the five largest school districts contribute approximately 72% of the local tax revenue that goes to operate schools in Alaska. The current formula provides neither education equity for students nor taxpayer equity between school districts.

For the past ten years, state funding for public schools in Alaska has been distributed based on a formula that provides a disproportionate share of funding to small rural school districts at the expense of larger districts. The current formula makes size adjustments by gathering students into "instructional units" within "funding communities," and makes geographical cost adjustments based on household cost of living differences between school districts. Alaska is only one of seven states that use instructional units instead of a per student allocation. The Alaska School Operating Cost Study (McDowell Report) done for the Legislative Budget and Audit Committee found that the definition of funding communities is not consistent and that costs can better be compared at the school level. Senate Bill 36 adopts these changes.

There are two major components to the cost of providing a public school education that must be accounted for in any formula that seeks to provide equity in funding between school districts. Instructional costs (approximately 70% of spending), which consist primarily of teacher salaries, vary based on the size of individual schools. Administrative and non-personal services costs (such as supplies, books, utilities) vary based on the size of a district, the district's location and the unique circumstances of that district.

Senate Bill 36 distributes school funding based on the actual costs of providing instruction to students and the actual current costs of operating school districts.

- Funding is allocated based on a per student rather than an instructional unit value. The public is better able to understand a per student than a unit value.
- Size adjustment in formula is based on individual schools instead of "funding communities." Funding communities under the current formula are not well defined, and a fair comparison of instructional costs can be made at the school level.
- Adjustments for geographical cost differences are based on a study (1998 McDowell) of the actual costs of operating school districts instead of household cost of living. (This is the first study of actual school operating costs done for the Legislature since statehood.)
- The required local contribution for municipal districts is set at four mills of assessed value or 100% of district state support. (current limit is 35%) Taxpayer equity is improved.
- Categorical funding is set at 20% of state support plus funding for intensive needs students. This will remove any incentive in the current formula to identify students as special ed in order to qualify for additional funding.

- Funding for statewide correspondence study programs offered by a district is set at .65 times ADM, the same as the state operated program. At least one school district has several times as many students enrolled in their statewide correspondence program than live in their district, this provision is intended to prevent districts from being in the business of providing programs to finance their operations.
- Provides reimbursement for district operated pupil transportation at 90% of actual cost. Currently districts that contract for their school buses are reimbursed 100% of their costs, Anchorage School District is reimbursed for only 66% of the costs of its district provided bussing.
- Districts are required to spend at least 70% of school funding on instructional costs. The Education Week "report card" earlier this year criticized Alaska for spending too much money on school administration and not enough on instruction. Overall in Alaska, approximately 70% of public school funding is spent on instruction, with some districts spending about 75% on instruction and some spending closer to 39%.

These changes to Alaska's public school foundation formula benefit school districts that serve 84% of Alaska's children. Following is an example of per student state aid under the current formula and under SB 36 for six school districts.

<u>School District</u>	<u>Current Formula</u>	<u>SB 36 Formula</u>
Aleutian Region S.D.	\$17,560/student	\$16,584/student
Ketchikan S.D.	\$3,219/student	\$4,105/student
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School bill reasonable

Despite the impression one might gather from all the criticism, school spending cuts proposed by the state Senate's new formula are not based on a district's rural geography or the racial composition of its citizens. They are based on an objective assessment of the cost of operating and on the number of students served.

That's why, for example, schools on Annette Island, Alaska's lone Native reservation located on an island south of Ketchikan, wouldn't be cut at all. They would receive 19.3 percent more money in the year 2001 compared to what they would have under the current formula.

Craig, another remote southeast island town, would see an extra 11.3 percent. Hoonah, similarly situated, would see an extra 4.6 percent.

The Delta-Greely area, 100 miles southeast of Fairbanks, would see an extra 9.2 percent. The Denali Borough, covering the Healy-to-Cantwell area, .5 percent.

The Northwest Arctic Borough, covering Kotzebue and beyond? An extra 3.3 percent. Nome? The same.

Of course, some urban schools would cash in at an even greater rate—Ketchikan, with a whopping 24.7 percent for example.

But the biggest, most urban districts would not reap any great windfall on a percentage basis. Anchorage would get an extra 6.5 percent. Fairbanks, whose Sen. Gary Wilken who put this plan together, would get a modest 7.3 percent extra. Juneau could expect an extra 8.1 percent and the Kenai area could expect 7.72 percent more.

It's true, though, that someone would lose a lot, but for widely disparate reasons having nothing to do with a rural nature or a particular racial make-up.

Unalaska would be hammered because the taxable property value of its fish-landing facilities and hotels make it rich on a per-capita basis. So, too, Skagway with its tourist facilities and Valdez with its oil pipeline terminal. None compare, however, to the North Slope Borough, where the Prudhoe Bay oil fields give the 9,000 residents an incomparable taxable resource. The Senate plan would make the North Slope pick up all its school costs.

Some relatively poor areas of the state would also be hit hard, though. The Yukon Flats and Yukon-Koyukuk districts, covering much of Interior Alaska, would lose 15.7 percent and 14.5 percent respectively. Nenana would lose 20.9 percent. The Tok area, 11 percent. Galena, 21.5 percent because its new correspondence students would be funded at a much lower level. And the largest district in the Yukon-Kuskokwim Delta, the Lower Kuskokwim, would lose 17.4 percent.

These poor areas lose mostly because they will get the same amount of money for bilingual, gifted-talented and other "special education" categories as other communities in the state. The Senate adopted this flat rate because the state has not been able to police the definition of such students. Both urban and rural areas were defining the categories to their advantages and thereby reaping large amounts of extra money.

At the bottom line, though, Alaska's poor, remote communities would still be treated very well under the Senate's education funding reform bill. In the year 2001, for example, the Yukon-Koyukuk district's 550 (projected) students would receive state funding of about \$10,500 apiece. Lower Kuskokwim's 3,650 students would receive about \$8,800 apiece. In comparison, Fairbanks' 16,000 students would receive about \$4,350, and Anchorage's 47,800 students about \$4,250.

Providing more than twice as much money for students in undeveloped areas of the state as those in developed areas is necessary. You'd never know it from the hype, but the Senate's bill recognizes that necessity and provides the formula to accomplish it fairly.

Fairbanks Daily News Miner
4/2/98



ALASKA STATE LEGISLATURE

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Juneau, Alaska 99801-2105

MEMORANDUM

March 19, 1998

SUBJECT: Sectional Summary of CSSB 36(FIN)am (version "R.a")

TO: Senator Randy Phillips
Aitn: Jerry Burnett

FROM: Michael F. Ford 
Legislative Counsel

You have requested a sectional summary of the above-described bill.

As a preliminary matter, note that a sectional summary of a bill should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents. If you would like an interpretation of the bill as it may apply to a particular set of circumstances, please advise.

Section 1. Purpose section.

Section 2. Enacts new sections providing state funding for public schools.

Sec. 14.17.300 - Establishes the public school account and provides that money in the account can only be used for public schools, community school programs or centralized correspondence study.

Sec. 14.17.400 - Provides that state funding for a school district is the amount calculated under AS 14.17.410. Provides for a pro rata reduction in state funding if the amount appropriated is insufficient to meet the authorized amounts.

Sec. 14.17.410 - Establishes a formula for funding public schools. Under subsection (b) public school funding consists of a state share and a local contribution from city or borough school districts. Subsection (b)(1) is the state share and subsection (b)(2) is city or borough local contribution. Subsection (c) establishes an optional local contribution for city or borough school districts. Subsection (d) prohibits state funding for a city or borough school district that does not make the local contribution required under subsection(b)(2).

Sec. 14.17.420 - Provides state funding for special needs children and for intensive services.

Sec. 14.17.430 - Provides state funding for: the state centralized correspondence study program, for district state-wide correspondence programs and for district-only correspondence study programs.

- Sec. 14.17.440 - Provides state funding for state boarding schools.
- Sec. 14.17.450 - Establishes the school size factor for purposes of determining a school's public school funding.
- Sec. 14.17.460 - Establishes a district cost factor for purposes of determining a district's adjusted ADM. Also requires the department to monitor the cost factors and provide proposed new factors to the legislature beginning January 15, 2001.
- Sec. 14.17.470 - Establishes the base student allocation for purposes of determining a district's public school funding.
- Sec. 14.17.500 - Requires certain student count data be reported to the department.
- Sec. 14.17.505 - Establishes requirements concerning year-end fund balances for a school district. Establishes a penalty for violating this section.
- Sec. 14.17.510 - Requires the Department of Community and Regional Affairs to determine the value of taxable real and personal property for purposes of calculating a city or borough school district's local contribution.
- Sec. 14.17.520 - Imposes a minimum expenditure for instruction requirement on school districts.
- Sec. 14.17.600 - Establishes student count reporting deadlines for school districts.
- Sec. 14.17.610 - Establishes a payment schedule for state funding for school districts. Requires excess funding be returned to the state and provides for advance payments at the discretion of the commissioner.
- Sec. 14.17.900 - Provides that AS 14.17 does not create a debt of the state. Requires each district to operate under a balanced budget. Provides for pro rata reduction of state funding.
- Sec. 14.17.910 - Establishes requirements regarding receipt and expenditure of district public school funding.
- Sec. 14.17.920 - Requires the department to adopt regulations to implement AS 14.17.
- Sec. 14.17.990 - Definitions.
- Section 3.** Repeals a provision requiring a report be provided to the chief school administrator.
- Section 4.** Technical amendment.

Senator Randy Phillips

March 19, 1998

Page 3

Section 5. Technical amendment.

Section 6. Technical amendment.

Section 7. Technical amendment.

Section 8. Technical amendment.

Section 9. Provides that R.E.A.A.'s may employ a chief school administrator.

Section 10. Repeals a requirement that the an R.E.A.A. school board employ a chief school administrator.

Section 11. Requires school districts be reimbursed for student transportation system costs at certain percentages.

Section 12. Technical amendment.

Section 13. Technical amendment.

Section 14. Provides that a city or borough school district may employ a chief school administrator.

Section 15. Requires a chief school administrator to follow school board policy.

Section 16. Requires that employees hired by a chief school administrator are subject to school board approval.

Section 17. Repeals a requirement that state boarding schools hire a chief school administrator.

Section 18. Technical amendment.

Section 19. Technical amendment.

Section 20. Repeals a requirement that limited teacher certificates be requested through the chief school administrator.

Section 21. Amends a provision relating to chief school administrator approval of transfers of teachers.

Section 22. Amends a provision relating to intra district teacher assignments.

Section 23. Allows a district to implement a tenured teacher layoff plan if state funding decreases by three percent or more between fiscal years.

Section 24. Technical amendment.

Section 25. Provides that an exceptional child shall be transported with other children if the district provides transportation to other children in the district.

Section 26. Provides that if certain special education appropriations are insufficient, the allocation described in this section shall be reduced on a pro rata basis.

Section 27. Technical amendment.

Section 28. Technical amendment.

Section 29. Technical amendment.

Section 30. Technical amendment.

Section 31. Technical amendment.

Section 32. Provides that child care facility grants shall be adjusted by the same factor as school district funding under AS 14.17.460.

Section 33. Repealers.

Section 34. Establishes a two year transition period for public school funding.

Section 35. Provides that regulations adopted before the effective date of this Act remain in effect if consistent with the provisions of this Act. Requires the department to define by regulation, the term "school".

Section 36. Requires the initial proposed district cost factors be submitted to the department by January 15, 2001.

Section 37. Imposes a two year transition period for the base student allocation.

Section 38. Requires that certain small schools be included in the largest school in the district for purposes of calculating the school size factor under AS 14.17.450.

Section 39. Establishes a two year transition period for the minimum expenditure for instruction requirement imposed under AS 14.17.520.

Section 40. Effective date.

State Funding Per ADM Selected School Districts

School District	ADM	Existing State Aid	SB 36 State Aid	FY 98 Local Contrib	Existing plus \$50 million	SB 36 plus \$50 million
Alaska Gateway	522	\$ 9,577.00	\$ 8,511.00	\$ -	\$ 10,191.00	\$ 9,083.00
Total		\$ 4,999,194.00	\$ 4,442,742.00	\$ -	\$ 5,319,702.00	\$ 4,741,326.00
Aleutian Region	67	\$ 17,560.00	\$ 16,584.00	\$ -	\$ 18,695.00	\$ 17,666.00
Total		\$ 1,176,520.00	\$ 1,111,128.00	\$ -	\$ 1,252,565.00	\$ 1,183,622.00
Anchorage	47832.75	\$ 3,931.00	\$ 4,178.00	\$ 1,910.00	\$ 4,255.00	\$ 4,517.00
Total		\$ 188,030,540.25	\$ 199,845,229.50	\$ 91,360,552.50	\$ 203,528,351.25	\$ 216,060,531.75
Delta/Grceely	834	\$ 5,813.00	\$ 6,415.00	\$ 59.00	\$ 6,237.00	\$ 6,877.00
Total		\$ 4,848,042.00	\$ 5,350,110.00	\$ 49,206.00	\$ 5,201,658.00	\$ 5,735,418.00
Fairbanks	16447.5	\$ 3,928.00	\$ 4,216.00	\$ 1,704.00	\$ 4,254.00	\$ 4,501.00
Total		\$ 64,605,780.00	\$ 69,342,660.00	\$ 28,026,540.00	\$ 69,967,665.00	\$ 75,017,077.50
Galena	1379	\$ 4,822.00	\$ 3,695.00	\$ 478.00	\$ 5,127.00	\$ 3,570.00
Total		\$ 6,649,538.00	\$ 5,095,405.00	\$ 659,162.00	\$ 7,070,133.00	\$ 5,419,470.00
Kenai	10341.96	\$ 4,068.00	\$ 4,382.00	\$ 2,725.00	\$ 4,417.00	\$ 4,751.00
Total		\$ 42,071,093.28	\$ 45,318,468.72	\$ 28,181,841.00	\$ 45,680,437.32	\$ 49,134,651.96
Ketchikan	2719	\$ 3,219.00	\$ 4,105.00	\$ 27,398.00	\$ 3,524.00	\$ 4,426.00
Total		\$ 8,752,461.00	\$ 11,161,495.00	\$ 74,495,162.00	\$ 9,581,756.00	\$ 12,034,294.00
Kodiak	2897	\$ 4,790.00	\$ 5,005.00	\$ 1,963.00	\$ 5,179.00	\$ 5,407.00
Total		\$ 13,876,630.00	\$ 14,499,485.00	\$ 5,686,811.00	\$ 15,003,563.00	\$ 15,664,079.00
Lower Kuskokwim	3642	\$ 10,618.00	\$ 8,615.00	\$ -	\$ 11,350.00	\$ 9,223.00
Total		\$ 38,670,756.00	\$ 31,375,830.00	\$ -	\$ 41,336,700.00	\$ 33,590,166.00
Mat-Su	12641	\$ 4,601.00	\$ 4,742.00	\$ 1,757.00	\$ 4,937.00	\$ 5,086.00
Total		\$ 58,161,241.00	\$ 59,943,622.00	\$ 22,210,237.00	\$ 62,408,617.00	\$ 64,292,126.00
North Slope	2037	\$ 5,737.00	\$ -	\$ 13,574.00	\$ 6,301.00	\$ -
Total		\$ 11,686,269.00	\$ -	\$ 27,650,238.00	\$ 12,835,137.00	\$ -
Petersburg	775	\$ 4,095.00	\$ 4,911.00	\$ 2,365.00	\$ 4,427.00	\$ 5,294.00
Total		\$ 3,173,625.00	\$ 3,806,025.00	\$ 1,832,875.00	\$ 3,430,925.00	\$ 4,102,850.00
Sitka	1750	\$ 3,510.00	\$ 4,184.00	\$ 2,415.00	\$ 3,821.00	\$ 4,537.00
Total		\$ 6,142,500.00	\$ 7,322,000.00	\$ 4,226,250.00	\$ 6,686,750.00	\$ 7,939,750.00
Skagway	130	\$ 5,260.00	\$ 3,716.00	\$ 5,786.00	\$ 5,772.00	\$ 4,216.00
Total		\$ 683,800.00	\$ 483,080.00	\$ 752,180.00	\$ 750,360.00	\$ 548,080.00
Tanana	113	\$ 11,095.00	\$ 9,552.00	\$ 1,115.00	\$ 11,815.00	\$ -
Total		\$ 1,253,735.00	\$ 1,090,676.00	\$ 125,995.00	\$ 1,335,095.00	\$ -
Wrangell	514	\$ 4,498.00	\$ 4,996.00	\$ 2,646.00	\$ 4,857.00	\$ 5,387.00
Total		\$ 2,311,972.00	\$ 2,567,944.00	\$ 1,360,044.00	\$ 2,496,498.00	\$ 2,768,918.00
Yukon Flats	444	\$ 13,871.00	\$ 12,190.00	\$ -	\$ 14,813.00	\$ 13,030.00
Total		\$ 6,158,724.00	\$ 5,412,360.00	\$ -	\$ 6,576,972.00	\$ 5,785,320.00

STATE OF ALASKA

TONY KNOWLES, GOVERNOR

DEPARTMENT OF EDUCATION OFFICE OF THE COMMISSIONER

GOLDBELT PLACE
801 WEST 10TH STREET, SUITE 200
JUNEAU, ALASKA 99801-1894

(907) 465-2800
FAX (907) 465-4156

March 25, 1998

The Honorable Con Bunde, Chair
Health, Education and Social Services Committee
Alaska State Legislature
State Capitol, Room 104
Juneau, AK 99801-1182

Dear Representative Bunde:

The Department of Education (DOE) has prepared the enclosed analysis of CSSB 36(FIN) am, relating to the public school funding program. This analysis updates information previously provided to the Senate Finance Committee and includes:

- spreadsheets for each of three fiscal years, FY99 to FY01;
- a fiscal note for the Pupil Transportation Program; and
- a two page analysis of technical issues with the bill.

To prepare the updated analysis, DOE contacted each school district to verify the average daily membership (ADM) data by school. Corrections were made based on responses from school districts in the following areas:

- Schools of less than 10 ADM that were run through the size table in error;
- ADM overstated by the number of correspondence students;
- Programs that were separately run through the size table are combined in the appropriate facility;
- Breaking out separate middle school and alternative high school facilities; and
- Correcting the distribution of ADM's between schools within school districts.

Based on the department's updated spreadsheets, the base student allocation needs to be updated as follows:

FY00 - Page 21, line 14 - \$3,889, and
FY99 - Page 21, line 13 - \$3,856

Please contact me if you have any questions.

Sincerely,


Richard S. Cross
Deputy Commissioner

Enclosures

1	Alaska Department of Education						
2	Foundation Program; CSSB 36(FIN) am						
3	Comparison						
4	March 25, 1998						
5	FY99			D - E	@ 75%	F + G	
6		CS SB36	Existing			Net Change	% Change
7	School	Proposed	Foundation		Transition	State Aid	In
8	District:	State Aid:	State Aid:	Difference:	Funding:	Plus Transition:	State Aid
9	Alaska Gateway	4,336,009	4,988,882	(652,873)	489,655	(163,218)	-3.27%
10	Aleutian Region	1,085,169	1,176,499	(91,330)	156,795	65,465	5.56%
11	Aleutians East	3,186,530	3,514,644	(328,114)	246,086	(82,028)	-2.33%
12	Anchorage	194,402,155	188,038,815	6,363,340	-	6,363,340	3.38%
13	Annette Island	1,809,601	1,569,188	240,413	-	240,413	15.32%
14	Bering Strait	15,720,424	17,449,778	(1,729,354)	1,297,016	(432,338)	-2.48%
15	Bristol Bay	1,414,246	1,654,521	(240,275)	180,206	(60,069)	-3.63%
16	Chatham	2,264,246	2,337,557	(73,311)	54,983	(18,328)	-0.78%
17	Chugach	1,078,737	1,515,697	(436,960)	327,720	(109,240)	-7.21%
18	Copper River	5,581,994	6,225,778	(643,784)	482,838	(160,945)	-2.59%
19	Cordova	2,811,016	2,702,072	108,944	-	108,944	4.03%
20	Craig	2,517,761	2,322,242	195,519	-	195,519	8.42%
21	Delta/Greely	5,087,722	4,790,289	297,433	-	297,433	6.21%
22	Denali	2,603,693	2,659,400	(55,707)	41,780	(13,927)	-0.52%
23	Dillingham	3,781,438	3,757,667	23,771	-	23,771	0.63%
24	Fairbanks	67,313,068	64,607,118	2,710,950	-	2,710,950	4.20%
25	Galena	5,100,652	6,649,592	(1,548,940)	1,161,705	(387,235)	-5.82%
26	Haines	2,431,168	2,141,412	289,756	-	289,756	13.53%
27	Hoonah	1,958,601	1,918,467	40,134	-	40,134	2.09%
28	Hydaburg	1,039,255	1,083,657	(44,402)	114,279	69,877	6.45%
29	Iditarod	4,747,204	5,278,870	(531,666)	398,750	(132,916)	-2.52%
30	Juneau	21,107,305	20,166,492	940,813	-	940,813	4.67%
31	Kake	1,372,933	1,325,815	47,118	-	47,118	3.55%
32	Kashunamiut	2,109,441	2,235,575	(126,134)	214,466	88,332	3.95%
33	Kenai Peninsula	43,959,566	42,073,799	1,885,767	-	1,885,767	4.48%
34	Ketchikan	10,566,469	8,752,133	1,814,336	-	1,814,336	20.73%
35	Klawock	1,207,017	1,427,412	(220,395)	280,129	59,734	4.18%
36	Kodiak Island	13,924,088	13,876,822	47,266	-	47,266	0.34%
37	Kuspuk	5,470,852	5,513,829	(42,977)	32,233	(10,744)	-0.19%
38	Lake & Peninsula	6,525,065	6,743,387	(218,322)	163,742	(54,580)	-0.81%
39	Lower Kuskokwim	31,137,132	38,671,330	(7,534,198)	5,650,649	(1,883,549)	-4.87%
40	Lower Yukon	13,861,244	14,928,605	(1,067,361)	800,521	(266,840)	-1.79%
41	Mat-Su	58,582,962	58,161,852	421,110	-	421,110	0.72%
42	Nenana	1,340,448	1,735,074	(394,626)	432,305	37,679	2.17%
43	Nome	5,217,325	5,181,309	36,016	-	36,016	0.70%
44	North Slope	-	11,686,868	(11,686,868)	-	(11,686,868)	-100.00%
45	Northwest Arctic	18,656,455	18,530,116	126,339	-	126,339	0.68%
46	Pelican	350,850	556,016	(205,166)	190,932	(14,234)	-2.56%
47	Petersburg	3,699,598	3,173,500	526,098	-	526,098	16.58%
48	Pribilof	1,647,733	1,883,539	(235,806)	176,855	(58,951)	-3.13%
49	Sitka	7,100,407	6,142,485	957,922	-	957,922	15.60%
50	Skagway	459,821	683,840	(224,019)	252,652	28,633	4.19%
51	Southeast Island	2,226,657	2,765,941	(539,284)	404,463	(134,821)	-4.87%
52	Southwest Region	6,646,114	7,597,531	(951,417)	713,563	(237,854)	-3.13%
53	St. Mary's	1,089,399	1,414,706	(325,307)	349,663	24,356	1.72%
54	Tanana	1,121,689	1,253,694	(132,005)	194,621	62,616	4.99%
55	Unalaska	1,580,712	1,913,136	(332,424)	398,006	65,582	3.43%
56	Valdez	1,877,339	3,404,758	(1,527,419)	-	(1,527,419)	-44.86%
57	Wrangell	2,742,064	2,312,953	429,111	-	429,111	18.55%
58	Yakutat	1,233,667	1,429,670	(196,003)	147,002	(49,001)	-3.43%
59	Yukon Flats	5,061,519	6,158,915	(1,097,396)	823,047	(274,349)	-4.45%
60	Yukon/Koyukuk	5,653,884	6,788,379	(1,134,495)	850,871	(283,624)	-4.18%
61	Yupik	3,329,233	4,250,129	(920,896)	690,672	(230,224)	-5.42%
62	ACS	4,156,575	3,996,324	160,251	-	160,251	4.01%
63	Mt. Edgecumbe	1,760,264	1,717,150	43,114	-	43,114	2.51%
64	Other	26,096,071	26,096,071	-	-	-	0.00%
66	TOTAL:	\$643,147,567	\$660,931,300	(\$17,783,713)	\$17,718,205	(\$65,508)	

1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3				C + E + F			H x I	
4	March 25, 1998		Correspondence			Adj. For	District	Adj
5	FY99		In	Out	Total	School	Cost	for
6	School	Projected	Students	Students	ADM:	Size	Factor:	Cost
7	District:	ADM:	ADM:	ADM:	ADM:	ADM:		Product:
8								
9	Alaska Gateway	494.00	28.00		522.00	748.97	1.291	966.92
10	Aleutian Region	67.00			67.00	141.48	1.736	245.61
11	Aleutians East	345.00			345.00	566.44	1.423	806.04
12	Anchorage	47,832.75			47,832.75	52,208.39	1.000	52,208.39
13	Annette Island	389.00	2.00		391.00	572.46	1.011	578.76
14	Bering Strait	1,809.41			1,809.41	2,657.55	1.525	4,052.76
15	Bristol Bay	308.00			308.00	406.44	1.262	512.93
16	Chatham	297.00			297.00	542.62	1.120	607.73
17	Chugach	81.00	45.00	20.00	146.00	161.63	1.294	209.15
18	Copper River	606.50	57.00	186.00	829.50	920.15	1.176	1,082.10
19	Cordova	530.00			530.00	678.00	1.036	743.09
20	Craig	408.00	30.00	9.00	447.00	577.32	1.010	583.09
21	Delta/Greely	799.00	25.00		824.00	1,110.31	1.106	1,228.00
22	Denali	352.00	3.00		355.00	504.20	1.313	62.01
23	Dillingham	619.00			619.00	767.63	1.254	862.61
24	Fairbanks	15,957.50	490.00		16,447.50	17,376.43	1.039	18,054.11
25	Galena	222.00		1,157.00	1,379.00	356.60	1.348	480.70
26	Haines	429.00	9.00		438.00	644.20	1.008	649.35
27	Hoonah	270.00			270.00	398.10	1.055	420.00
28	Hydaburg	125.00			125.00	208.45	1.085	226.17
29	Iditarod	436.00			436.00	760.58	1.470	1,118.05
30	Juneau	5,721.00	29.00		5,750.00	6,218.92	1.005	6,250.01
31	Kake	190.00			190.00	312.22	1.025	320.03
32	Kashunamiut	279.00			279.00	354.23	1.389	492.03
33	Kenai Peninsula	10,243.96	98.00		10,341.96	12,548.19	1.004	12,598.38
34	Ketchikan	2,650.00	69.00		2,719.00	3,160.98	1.000	3,160.98
35	Klawock	215.00			215.00	288.30	1.017	293.20
36	Kodiak Island	2,819.00	78.00		2,897.00	3,478.96	1.093	3,802.50
37	Kuspuk	510.00			510.00	891.15	1.434	1,277.91
38	Lake & Peninsula	513.00	5.00		518.00	965.27	1.558	1,503.89
39	Lower Kuskokwim	3,642.00			3,642.00	5,045.00	1.491	7,522.10
40	Lower Yukon	1,850.60			1,850.60	2,520.67	1.438	3,624.72
41	Mat-Su	12,045.00	596.00		12,641.00	13,549.15	1.010	13,684.64
42	Nenana	135.00	20.00	65.00	220.00	199.05	1.270	252.79
43	Nome	789.00			789.00	956.83	1.319	1,262.06
44	North Slope	2,037.00			2,037.00	2,629.23	1.504	3,954.36
45	Northwest Arctic	2,233.00	15.00		2,248.00	2,950.50	1.549	4,570.32
46	Pelican	38.00			38.00	67.72	1.290	87.36
47	Petersburg	775.00			775.00	993.42	1.000	993.42
48	Pribilof	196.00			196.00	299.06	1.419	424.37
49	Sitka	1,680.00	70.00		1,750.00	1,993.10	1.000	1,993.10
50	Skagway	130.00			130.00	192.70	1.143	220.26
51	Southeast Island	259.00	10.00		269.00	500.47	1.124	562.53
52	Southwest Region	779.20			779.20	1,147.70	1.423	1,633.18
53	St. Mary's	133.00			133.00	185.08	1.351	250.04
54	Tanana	111.00	2.00		113.00	168.57	1.496	252.18
55	Unalaska	390.00			390.00	533.40	1.245	664.08
56	Valdez	895.00			895.00	1,100.43	1.095	1,204.97
57	Wrangell	498.25	10.00	6.00	514.25	701.14	1.000	701.14
58	Yakutat	178.00			178.00	274.98	1.046	287.63
59	Yukon Flats	409.00	35.00		444.00	712.00	1.668	1,187.62
60	Yukon/Koyukuk	554.00			554.00	923.58	1.502	1,387.22
61	Yupik	412.00			412.00	601.48	1.469	883.57
62	ACS	0.00		1,658.38	1,658.38	0.00	1.000	0.00
63	Mt. Edgecumbe	306.00			306.00	380.42	1.000	380.42
64	Other							
66	TOTALS:	125,993.17	1,706.00	3,101.38	130,800.55	149,151.85	68.00	164,080.58

1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3		J x 1.20	M x 5	K + O	Ex 1	F x .65	P + Q + S	
4	March 25, 1998	Special	Special	Adjusted	Correspondence			
5	FY99	Education	Education	Students +	In	Out	District	
6	School	Factor	Intensive:	Special	District	District	Adjusted	
7	District:	1.20	5.00	Education:	1.00	0.65	ADM:	
8								
9	Alaska Gateway	1,160.30	5.00	25.00	1,185.30	28.00	0.00	1,213.30
10	Aleutian Region	294.73	0.00	0.00	294.73	0.00	0.00	294.73
11	Aleutians East	967.25	3.00	15.00	982.25	0.00	0.00	982.25
12	Anchorage	62,650.07	686.00	3,430.00	66,080.07	0.00	0.00	66,080.07
13	Annette Island	694.51	2.00	10.00	704.51	2.00	0.00	706.51
14	Bering Strait	4,863.31	4.00	20.00	4,883.31	0.00	0.00	4,883.31
15	Bristol Bay	615.52	2.00	10.00	625.52	0.00	0.00	625.52
16	Chatham	729.28	2.00	10.00	739.28	0.00	0.00	739.28
17	Chugach	250.98	0.00	0.00	250.98	45.00	13.00	308.98
18	Copper River	1,298.52	2.00	10.00	1,308.52	37.00	120.90	1,466.42
19	Cordova	891.71	3.00	15.00	906.71	0.00	0.00	906.71
20	Craig	699.71	3.00	15.00	714.71	30.00	5.85	750.56
21	Delta/Greely	1,473.60	6.00	30.00	1,503.60	25.00	0.00	1,528.60
22	Denali	794.41	0.00	0.00	794.41	3.00	0.00	797.41
23	Dillingham	1,155.13	5.00	25.00	1,180.13	0.00	0.00	1,180.13
24	Fairbanks	21,664.93	178.00	890.00	22,554.93	490.00	0.00	23,044.93
25	Galena	576.84	4.00	20.00	596.84	0.00	752.05	1,348.89
26	Haines	779.22	4.00	20.00	799.22	9.00	0.00	808.22
27	Hoonah	504.00	8.00	40.00	544.00	0.00	0.00	544.00
28	Hydaburg	271.40	1.00	5.00	276.40	0.00	0.00	276.40
29	Iditarod	1,341.66	5.00	25.00	1,366.66	0.00	0.00	1,366.66
30	Juneau	7,500.01	76.00	380.00	7,880.01	29.00	0.00	7,909.01
31	Kake	384.04	1.00	5.00	389.04	0.00	0.00	389.04
32	Kashunamiut	590.44	4.00	20.00	610.44	0.00	0.00	610.44
33	Kenai Peninsula	15,118.06	56.00	280.00	15,398.06	98.00	0.00	15,496.06
34	Ketchikan	3,793.18	12.00	60.00	3,853.18	69.00	0.00	3,922.18
35	Klawock	351.84	1.00	5.00	356.84	0.00	0.00	356.84
36	Kodiak Island	4,563.00	12.00	60.00	4,623.00	78.00	0.00	4,701.00
37	Kuspuk	1,533.49	3.00	15.00	1,548.49	0.00	0.00	1,548.49
38	Lake & Peninsula	1,804.67	1.00	5.00	1,809.67	5.00	0.00	1,814.67
39	Lower Kuskokwim	9,026.52	25.00	125.00	9,151.52	0.00	0.00	9,151.52
40	Lower Yukon	4,349.66	2.00	10.00	4,359.66	0.00	0.00	4,359.66
41	Mat-Su	16,421.57	150.00	750.00	17,171.57	596.00	0.00	17,767.57
42	Nenana	303.35	0.00	0.00	303.35	20.00	42.25	365.60
43	Norro	1,514.47	1.00	5.00	1,519.47	0.00	0.00	1,519.47
44	North Slope	4,745.23	4.00	20.00	4,765.23	0.00	0.00	4,765.23
45	Northwest Arctic	5,484.38	3.00	15.00	5,499.38	15.00	0.00	5,514.38
46	Pelican	104.83	0.00	0.00	104.83	0.00	0.00	104.83
47	Petersburg	1,192.10	3.00	15.00	1,207.10	0.00	0.00	1,207.10
48	Pribilof	509.24	1.00	5.00	514.24	0.00	0.00	514.24
49	Sitka	2,391.72	10.00	50.00	2,441.72	70.00	0.00	2,511.72
50	Skagway	264.31	0.00	0.00	264.31	0.00	0.00	264.31
51	Southeast Island	675.04	0.00	0.00	675.04	10.00	0.00	685.04
52	Southwest Region	1,959.82	3.00	15.00	1,974.82	0.00	0.00	1,974.82
53	St. Mary's	300.05	0.00	0.00	300.05	0.00	0.00	300.05
54	Tanana	302.62	0.00	0.00	302.62	2.00	0.00	304.62
55	Unalaska	796.90	1.00	5.00	801.90	0.00	0.00	801.90
56	Valdez	1,445.96	6.00	30.00	1,475.96	0.00	0.00	1,475.96
57	Wrangell	841.37	5.00	25.00	866.37	10.00	3.90	880.27
58	Yakutat	345.16	3.00	15.00	360.16	0.00	0.00	360.16
59	Yukon Flats	1,425.14	0.00	0.00	1,425.14	35.00	0.00	1,460.14
60	Yukon/Koyukuk	1,664.66	7.00	35.00	1,699.66	0.00	0.00	1,699.66
61	Yupik	1,060.28	1.00	5.00	1,065.28	0.00	0.00	1,065.28
62	ACS	0.00	0.00	0.00	0.00	0.00	1,077.95	1,077.95
63	Mt. Edgecumbe	456.50	0.00	0.00	456.50	0.00	0.00	456.50
64	Other							
66	TOTALS:	196,896.69	1,314.00	6,570.00	203,466.69	1,706.00	2,015.90	207,188.59

1	Alaska Department of Education						
2	Foundation Program; CSSB 36(FIN) am			Base Student Allocation			
3		T x	AS 14.17.470	\$3,856			U - V - Y
4	March 25, 1998	\$3,856					
5	FY99						
6	School	State	Required	Federal	Impact	Deductible	
7	District:	Support:	Local:	Impact	Aid	Impact	State
8				Aid:	Percent:	90.0%	Share:
9	Alaska Gateway	4,678,485	-	380,529	100.00%	342,476	4,336,009
10	Aleutian Region	1,136,479	-	57,011	100.00%	51,310	1,085,169
11	Aleutians East	3,787,556	365,761	509,562	51.30%	235,265	3,186,530
12	Anchorage	254,804,750	55,828,890	8,314,618	61.12%	4,573,705	194,402,155
13	Annette Island	2,724,303	-	1,016,335	100.00%	914,702	1,809,601
14	Bering Strait	18,830,043	-	3,455,132	100.00%	3,109,619	15,720,424
15	Bristol Bay	2,412,005	860,657	240,580	63.32%	137,102	1,414,246
16	Chatham	2,850,664	-	651,576	100.00%	586,418	2,264,246
17	Chugach	1,191,427	-	125,211	100.00%	112,690	1,078,737
18	Copper River	5,654,516	-	80,580	100.00%	72,522	5,581,994
19	Cordova	3,496,274	674,600	19,032	62.22%	10,658	2,811,016
20	Craig	2,894,159	367,686	16,690	58.00%	8,712	2,517,761
21	Delta/Greely	5,894,282	-	896,178	100.00%	806,560	5,087,722
22	Denali	3,074,813	459,758	27,613	45.72%	11,362	2,603,693
23	Dillingham	4,550,581	608,522	335,087	53.26%	160,621	3,781,438
24	Fairbanks	88,861,250	17,779,142	6,593,515	63.43%	3,764,040	67,318,068
25	Galena	5,201,320	70,412	314,774	10.68%	30,256	5,100,652
26	Haines	3,116,496	674,832	18,985	61.43%	10,496	2,431,168
27	Hoonah	2,097,664	98,904	238,998	18.67%	40,159	1,958,601
28	Hydaburg	1,065,798	23,809	17,039	17.83%	2,734	1,039,255
29	Iditarod	5,269,841	-	580,708	100.00%	522,637	4,747,204
30	Juneau	30,497,143	9,380,326	16,954	62.34%	9,512	21,107,305
31	Kake	1,500,138	69,431	281,923	22.77%	57,774	1,372,933
32	Kashunamiut	2,353,857	-	271,573	100.00%	244,416	2,109,441
33	Kenai Peninsula	59,752,807	15,751,444	83,078	55.90%	41,797	43,959,566
34	Ketchikan	15,123,926	4,552,513	8,986	61.13%	4,944	10,566,469
35	Klawock	1,375,975	62,627	274,629	43.02%	106,331	1,207,017
36	Kodiak Island	18,127,056	3,588,780	1,081,508	63.10%	614,188	13,924,088
37	Kuspuk	5,970,977	-	555,694	100.00%	500,125	5,470,852
38	Lake & Peninsula	6,997,368	268,776	1,028,381	21.99%	203,527	6,525,065
39	Lower Kuskokwim	35,288,261	-	4,612,365	100.00%	4,151,129	31,137,132
40	Lower Yukon	16,810,849	-	3,277,339	100.00%	2,949,605	13,861,244
41	Mat-Su	68,511,750	9,922,903	14,639	44.67%	5,885	58,582,962
42	Nenana	1,409,754	66,968	2,926	88.79%	2,338	1,340,448
43	Nome	5,859,076	626,146	43,424	39.93%	15,605	5,217,325
44	North Slope	18,374,727	18,374,727	2,648,619	66.45%	1,584,007	-
45	Northwest Arctic	21,263,449	1,484,493	2,240,789	55.66%	1,122,501	18,656,455
46	Pelican	404,224	53,374	-	85.72%	-	350,850
47	Petersburg	4,654,578	947,600	15,861	51.70%	7,380	3,699,598
48	Pribilof	1,982,909	-	372,418	100.00%	335,176	1,647,733
49	Sitka	9,685,192	2,500,230	158,779	59.17%	84,555	7,100,407
50	Skagway	1,019,179	559,358	-	74.36%	-	459,821
51	Southeast Island	2,641,514	-	460,952	100.00%	414,857	2,226,657
52	Southwest Region	7,614,906	-	1,076,436	100.00%	968,792	6,646,114
53	St. Mary's	1,156,993	17,993	122,527	44.98%	49,601	1,089,399
54	Tanana	1,174,615	23,286	178,213	18.48%	29,640	1,121,689
55	Unalaska	3,092,126	1,511,123	363	89.05%	291	1,580,712
56	Valdez	5,691,302	3,774,555	43,787	100.00%	39,408	1,877,339
57	Wrangell	3,394,321	651,476	1,812	47.88%	781	2,742,064
58	Yakutat	1,388,777	144,356	39,086	30.57%	10,754	1,233,667
59	Yukon Flats	5,630,300	-	631,979	100.00%	568,781	5,061,519
60	Yukon/Koyukuk	6,553,889	-	1,000,006	100.00%	900,005	5,653,884
61	Yupik	4,107,720	-	864,985	100.00%	778,487	3,329,233
62	ACS	4,156,575	-	-	100.00%	-	4,156,575
63	Mt. Edgecumbe	1,760,264	-	-	100.00%	-	1,760,264
64	Other						26,096,071
66	TOTALS:	\$798,919,203	\$152,145,458	\$45,299,784		\$31,306,236	\$643,147,587

1	Alaska Department of Education		
2	Foundation Program; CSSB 36(FIN) am		
3	Required Local Effort Calculation		
4	March 25, 1998		
5	FY99	G X .004	
6		Required	
7		Local	Mill Rate
8	School District:	Effort:	0.004
			1997 Full
			Determination:
9	Alaska Gateway	-	-
10	Aleutian Region	-	-
11	Aleutians East	365,761	91,440,300
12	Anchorage	55,828,890	13,957,222,570
13	Annette Island	-	-
14	Bering Strait	-	-
15	Bristol Bay	860,657	215,164,218
16	Chatham	-	-
17	Chugach	-	-
18	Copper River	-	-
19	Cordova	674,600	168,650,100
20	Craig	367,686	91,921,400
21	Delta/Greely	-	-
22	Denali	459,758	114,939,500
23	Dillingham	608,522	152,130,600
24	Fairbanks	17,779,142	4,444,785,400
25	Galena	70,412	17,603,000
26	Haines	674,832	168,708,000
27	Hoonah	98,904	24,725,900
28	Hydaburg	23,809	5,952,200
29	Iditarod	-	-
30	Juneau	9,380,326	2,345,081,400
31	Kake	69,431	17,357,800
32	Kashunamiut	-	-
33	Kenai Peninsula	15,751,444	3,937,860,920
34	Ketchikan	4,552,513	1,138,128,200
35	Klawock	62,627	15,656,700
36	Kodiak Island	3,588,780	897,194,900
37	Kuspuk	-	-
38	Lake & Peninsula	268,776	67,193,900
39	Lower Kuskokwim	-	-
40	Lower Yukon	-	-
41	Mat-Su	9,922,903	2,480,725,840
42	Nenana	66,968	16,742,100
43	Nome	626,146	156,536,400
44	North Slope	18,374,727	11,749,014,490
45	Northwest Arctic	1,484,493	371,123,200
46	Pelican	53,374	13,343,500
47	Petersburg	947,600	236,900,000
48	Pribilof	-	-
49	Sitka	2,500,230	625,057,600
50	Skagway	559,358	139,839,400
51	Southeast Island	-	-
52	Southwest Region	-	-
53	St. Mary's	17,993	4,498,200
54	Tanana	23,286	5,821,600
55	Unalaska	1,511,123	377,780,800
56	Valdez	3,774,555	943,638,760
57	Wrangell	651,476	162,869,100
58	Yakutat	144,356	36,089,000
59	Yukon Flats	-	-
60	Yukon/Koyukuk	-	-
61	Yupik	-	-
62	ACS	-	-
63	Mt. Edgecumbe	-	-
64	Other	-	-
65	TOTAL:	\$152,145,458	\$45,191,696,998

1	Alaska Department of Education								
2	Foundation Program; CSSB 36(FIN) am								
3	Transition Calculation								
4	March 25, 1998								
5	FY99		E + F			G - H		I x 75%	
6			Additional	Foundation	SB36		Difference		
7			District	Plus	State		@		
8	School District:	Mill Rate:	Total Foundation:	Support:	Single Site:	Aid:	Difference:	75.0%	Transition:
9	Alaska Gateway	4.000	4,988,882		4,988,882	4,336,009	652,873	489,655	489,655
10	Aleutian Region	4.000	1,176,499	117,730	1,294,229	1,085,169	209,060	156,795	156,795
11	Aleutians East	7.700	3,514,644		3,514,644	3,186,530	328,114	246,086	246,086
12	Anchorage	6.500	188,038,815		188,038,815	194,402,155	(6,363,340)	(4,772,505)	-
13	Annette Island	4.000	1,569,188	161,650	1,730,838	1,809,601	(78,763)	(59,072)	-
14	Bering Strait	4.000	17,449,778		17,449,778	15,720,424	1,729,354	1,297,016	1,297,016
15	Bristol Bay	6.200	1,654,521		1,654,521	1,414,246	240,275	180,206	180,206
16	Chatham	4.000	2,337,557		2,337,557	2,264,246	73,311	54,983	54,983
17	Chugach	4.000	1,515,697		1,515,697	1,078,737	436,960	327,720	327,720
18	Copper River	4.000	6,225,778		6,225,778	5,581,994	643,784	482,838	482,838
19	Cordova	6.400	2,702,072	166,530	2,868,602	2,811,016	57,586	43,190	-
20	Craig	6.600	2,322,242	179,950	2,502,192	2,517,761	(15,569)	(11,677)	-
21	Delta/Greely	4.000	4,790,289		4,790,289	5,087,722	(297,433)	(223,075)	-
22	Denali	8.700	2,659,400		2,659,400	2,603,693	55,707	41,780	41,780
23	Dillingham	7.000	3,757,667	220,200	3,977,867	3,781,438	196,429	147,322	-
24	Fairbanks	6.600	64,607,118		64,607,118	67,318,068	(2,710,950)	(2,033,213)	-
25	Galena	34.600	6,649,592		6,649,592	5,100,652	1,548,940	1,161,705	1,161,705
26	Haines	6.600	2,141,412		2,141,412	2,431,168	(289,756)	(217,317)	-
27	Hoonah	21.600	1,918,467	126,270	2,044,737	1,958,601	86,136	64,602	-
28	Hydaburg	6.400	1,083,657	107,970	1,191,627	1,039,255	152,372	114,279	114,279
29	Iditarod	4.000	5,278,870		5,278,870	4,747,204	531,666	398,750	398,750
30	Juneau	6.400	20,166,492		20,166,492	21,107,305	(940,813)	(705,610)	-
31	Kake	9.800	1,325,815	140,910	1,466,725	1,372,933	93,792	70,344	-
32	Kashunamiut	4.000	2,235,575	159,820	2,395,395	2,109,441	285,954	214,466	214,466
33	Kenai Peninsula	7.200	42,073,799		42,073,799	43,959,566	(1,885,767)	(1,414,325)	-
34	Ketchikan	6.500	8,752,133		8,752,133	10,566,469	(1,814,336)	(1,360,752)	-
35	Klawock	5.500	1,427,412	153,110	1,580,522	1,207,017	373,505	280,129	280,129
36	Kodiak Island	6.300	13,876,822		13,876,822	13,924,088	(47,266)	(35,450)	-
37	Kuspuk	4.000	5,513,829		5,513,829	5,470,852	42,977	32,233	32,233
38	Lake & Peninsula	17.900	6,743,387		6,743,387	6,525,065	218,322	163,742	163,742
39	Lower Kuskokwim	4.000	38,671,330		38,671,330	31,137,132	7,534,198	5,650,649	5,650,649
40	Lower Yukon	4.000	14,928,605		14,928,605	13,861,244	1,067,361	800,521	800,521
41	Mat-Su	8.900	58,161,852		58,161,852	58,582,962	(421,110)	(315,833)	-
42	Nenana	4.200	1,735,074	181,780	1,916,854	1,340,448	576,406	432,305	432,305
43	Nome	8.400	5,181,309	285,470	5,466,779	5,217,325	249,454	187,091	-
44	North Slope	2.300	11,686,868		11,686,868	-	11,686,868	8,765,151	-
45	Northwest Arctic	6.200	18,530,116		18,530,116	18,656,455	(126,339)	(94,754)	-
46	Pelican	4.700	556,016	49,410	605,426	350,850	254,576	190,932	190,932
47	Petersburg	7.800	3,173,500	211,660	3,385,160	3,039,598	(314,438)	(235,829)	-
48	Pribilof	4.000	1,883,539		1,883,539	1,647,733	235,806	176,855	176,855
49	Sitka	6.800	6,142,485		6,142,485	7,100,407	(957,922)	(718,442)	-
50	Skagway	5.400	683,840	112,850	796,690	459,821	336,869	252,652	252,652
51	Southeast Island	4.000	2,765,941		2,765,941	2,226,657	539,284	404,463	404,463
52	Southwest Region	4.000	7,597,531		7,597,531	6,646,114	951,417	713,563	713,563
53	St. Mary's	8.900	1,414,706	140,910	1,555,616	1,089,359	466,217	349,663	349,663
54	Tanana	23.700	1,253,694	127,490	1,381,184	1,121,689	259,495	194,621	194,621
55	Unalaska	4.500	1,913,136	198,250	2,111,386	1,580,712	530,674	398,006	398,006
56	Valdez	3.900	3,404,758	265,960	3,670,718	1,877,339	1,793,379	1,345,034	-
57	Wrangell	8.200	2,312,953	196,420	2,509,373	2,742,064	(232,691)	(174,518)	-
58	Yakutat	12.400	1,429,670		1,429,670	1,233,667	196,003	147,002	147,002
59	Yukon Flats	4.000	6,158,915		6,158,915	5,061,519	1,097,396	823,047	823,047
60	Yukon/Koyukuk	4.000	6,788,379		6,788,379	5,653,884	1,134,495	850,871	850,871
61	Yupik	4.000	4,250,129		4,250,129	3,329,233	920,896	690,672	690,672
62	ACS	4.000	3,996,324		3,996,324	4,156,575	(160,251)	(120,188)	-
63	Mt. Edgecumbe	4.000	1,717,150		1,717,150	1,760,264	(43,114)	(32,336)	-
64	Other		26,096,071		26,096,071	26,096,071	-	-	-
66			\$660,931,300	\$3,304,340	\$664,235,640	\$643,147,587	\$21,088,053	\$15,816,040	\$17,718,205

	A	B	C	D	E	F	G	H
1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3	Required Local Effort & Maximum							
4	March 25, 1998							
5	FY99		23% or		Tax & In-kind			
6			2 Mills		FY98			
7		Required	Allowable	Maximum	Budgeted	Amount to	Amount	Room
8	School District:	Effort	Excess	Local	Local	Meet Req.	Over	Under
							Excess	Local
								Cap
9	Alaska Gateway	-	1,076,052	1,076,052	-	-	-	-
10	Aleutian Region	-	261,390	261,390	-	-	-	-
11	Aleutians East	365,761	871,138	1,236,899	708,000	-	-	528,899
12	Anchorage	55,828,890	58,605,093	114,433,983	87,682,805	-	-	26,751,178
13	Annette Island	-	626,590	626,590	-	-	-	-
14	Bering Strait	-	4,330,910	4,330,910	-	-	-	-
15	Bristol Bay	860,657	554,761	1,415,418	1,324,152	-	-	91,266
16	Chatham	-	655,653	655,653	-	-	-	-
17	Chugach	-	274,028	274,028	-	-	-	-
18	Copper River	-	1,300,539	1,300,539	-	-	-	-
19	Cordova	674,600	804,143	1,478,743	1,052,000	-	-	426,743
20	Craig	367,686	665,657	1,033,343	584,728	-	-	448,615
21	Delta/Greely	-	1,355,685	1,355,685	-	-	-	-
22	Denali	459,758	707,207	1,166,965	981,736	-	-	185,229
23	Dillingham	608,522	1,046,634	1,655,156	942,500	-	-	712,656
24	Fairbanks	17,779,142	20,438,088	38,217,230	27,680,000	-	-	10,537,230
25	Galena	70,412	1,196,304	1,266,716	556,527	-	-	710,189
26	Haines	674,832	716,794	1,391,626	1,080,455	-	-	311,171
27	Hoonah	98,904	482,463	581,367	454,727	-	-	126,640
28	Hydaburg	23,809	245,134	268,943	34,000	-	-	234,943
29	Iditarod	-	1,212,063	1,212,063	-	-	-	-
30	Juneau	9,380,326	7,014,343	16,394,669	14,953,000	-	-	1,441,669
31	Kake	69,431	345,032	414,463	150,000	-	-	264,463
32	Kashunamiut	-	541,387	541,387	-	-	-	-
33	Kenai Peninsula	15,751,444	13,743,146	29,494,590	28,095,197	-	-	1,399,393
34	Ketchikan	4,552,513	3,478,503	8,031,016	7,358,058	-	-	672,958
35	Klawock	62,627	316,474	379,101	51,125	11,502	-	327,976
36	Kodiak Island	3,588,780	4,169,223	7,758,003	5,603,980	-	-	2,154,023
37	Kuspuk	-	1,373,325	1,373,325	-	-	-	-
38	Lake & Peninsula	268,776	1,609,395	1,878,171	1,026,500	-	-	851,671
39	Lower Kuskokwim	-	8,116,300	8,116,300	-	-	-	-
40	Lower Yukon	-	3,866,495	3,866,495	-	-	-	-
41	Mat-Su	9,922,903	15,757,703	25,680,606	22,139,480	-	-	3,541,126
42	Nenana	66,968	324,243	391,211	66,120	848	-	325,091
43	Nome	626,146	1,347,587	1,973,733	1,251,731	-	-	722,002
44	North Slope	18,374,727	23,498,029	41,872,756	27,600,068	-	-	14,272,688
45	Northwest Arctic	1,484,493	4,890,593	6,375,086	1,984,920	-	-	4,390,166
46	Pelican	53,374	92,972	146,346	62,266	-	-	84,080
47	Petersburg	947,600	1,070,553	2,018,153	1,807,361	-	-	210,792
48	Pribilof	-	456,069	456,069	-	-	-	-
49	Sitka	2,500,230	2,227,594	4,727,824	4,210,656	-	-	517,168
50	Skagway	559,358	279,679	839,037	746,690	-	-	92,347
51	Southeast Island	-	607,548	607,548	-	-	-	-
52	Southwest Region	-	1,751,428	1,751,428	-	-	-	-
53	St. Mary's	17,993	266,108	284,101	25,000	-	-	259,101
54	Tanana	23,286	270,161	293,447	115,000	-	-	178,447
55	Unalaska	1,511,123	755,562	2,266,685	1,660,932	-	-	605,753
56	Valdez	3,774,555	1,887,278	5,661,833	3,579,727	194,828	-	2,082,106
57	Wrangell	651,476	780,694	1,432,170	1,329,000	-	-	103,170
58	Yakutat	144,356	319,419	463,775	432,150	-	-	31,625
59	Yukon Flats	-	1,294,969	1,294,969	-	-	-	-
60	Yukon/Koyukuk	-	1,507,394	1,507,394	-	-	-	-
61	Yupitit	-	944,776	944,776	-	-	-	-
64	TOTALS	\$152,145,458	\$202,330,308	\$354,475,766	\$247,330,591	\$207,178	\$0	\$75,592,574

	A	B	C	D	E	F
1	Alaska Department of Education					
2	Foundation Program; CSSB 36(FIN) am					
3	Page 2, Sec. 14.17.530 - Administrative Cap					
4	March 25, 1998					
5						
6	FY99					
7						
8		Total FY98 Budgeted Expenditures	Instructional Expenditures	Total Expend. @ 60%	Reduction in State Aid	% of Instruc. to Total Exp.
9	Alaska Gateway	6,375,467	3,816,771	3,825,280	8,509	60%
10	Aleutian Region	1,227,397	613,635	736,438	122,803	50%
11	Aleutians East	5,353,492	2,669,533	3,212,095	542,562	50%
12	Anchorage	285,848,000	209,941,815	171,508,800	0	73%
13	Annette Island	4,079,627	2,552,320	2,447,776	0	63%
14	Bering Strait	24,031,447	12,940,060	14,418,868	1,478,808	54%
15	Bristol Bay	3,451,754	2,126,224	2,071,052	0	62%
16	Chatham	3,700,057	2,645,572	2,220,034	0	72%
17	Chugach	1,639,001	880,501	983,401	102,900	54%
18	Copper River	6,245,467	4,119,378	3,747,280	0	66%
19	Cordova	4,028,281	2,529,566	2,416,969	0	63%
20	Craig	3,332,138	2,200,911	1,999,283	0	66%
21	Delta/Greely	6,239,396	3,623,965	3,743,637	119,674	58%
22	Denali	3,826,030	2,350,417	2,295,618	0	61%
23	Dillingham	5,369,398	3,643,045	3,221,639	0	68%
24	Fairbanks	105,010,000	75,832,355	63,006,000	0	72%
25	Galena	4,137,563	2,109,716	2,482,538	372,822	51%
26	Haines	3,576,694	2,392,495	2,146,016	0	67%
27	Hoonah	3,555,793	1,896,929	2,133,476	236,547	53%
28	Hydaburg	1,319,025	676,132	791,415	115,283	51%
29	Iditarod	5,825,818	3,108,838	3,495,491	386,653	53%
30	Juneau	35,823,100	26,387,712	21,493,860	0	74%
31	Kake	2,179,381	1,171,595	1,337,629	136,034	54%
32	Kashunamiut	2,754,440	1,415,373	1,652,064	237,291	51%
33	Kenai Peninsula	72,077,053	50,062,456	43,246,232	0	69%
34	Ketchikan	16,152,612	11,204,219	9,691,567	0	69%
35	Klawock	2,276,154	1,442,696	1,365,692	0	63%
36	Kodiak Island	22,289,424	15,074,760	13,373,654	0	68%
37	Kuspuk	6,208,037	3,779,987	3,724,822	0	61%
38	Lake & Peninsula	9,315,700 ²	4,519,680	5,589,420	1,069,740	49%
39	Lower Kuskokwim	45,485,933	28,968,961	27,291,560	0	64%
40	Lower Yukon	19,896,016	11,997,659	11,937,610	0	60%
41	Mat-Su	80,993,413	59,111,447	48,596,048	0	73%
42	Nenana	1,732,845	1,005,643	1,039,707	34,064	58%
43	Nome	7,013,644	4,077,783	4,208,186	130,403	58%
44	North Slope	43,150,068	20,680,500	25,890,041	5,209,541	48%
45	Northwest Arctic	23,012,977	11,993,882	13,807,786	1,813,904	52%
46	Pelican	630,278	330,120	378,167	48,047	52%
47	Petersburg	5,296,650	3,595,918	3,177,990	0	68%
48	Pribilof	2,748,600	1,547,494	1,649,160	101,666	56%
49	Sitka	11,027,597	8,303,056	6,616,558	0	75%
50	Skagway	1,462,002	838,321	877,201	38,880	57%
51	Southeast Island	4,046,750	2,615,282	2,428,050	0	65%
52	Southwest Region	9,649,489	5,837,056	5,789,693	0	60%
53	St. Mary's	1,400,000	805,900	840,000	34,100	58%
54	Tanana	1,546,500	610,600	927,900	317,300	39%
55	Unalaska	3,742,611	2,381,430	2,245,567	0	64%
56	Valdez	7,680,728	5,324,180	4,608,437	0	69%
57	Wrangell	3,878,101	2,602,696	2,326,861	0	67%
58	Yakutat	2,051,851	1,361,996	1,231,111	0	66%
59	Yukon Flats	7,166,115	3,844,906	4,299,669	454,763	54%
60	Yukon/Koyukuk	7,985,386	5,181,130	4,791,232	0	65%
61	Yupik	5,503,370	2,779,670	3,302,022	522,352	51%
62						
63	TOTALS:	954,348,670	\$643,524,288	\$572,609,202	\$13,634,646	

1	Alaska Department of Education						
2	Foundation Program; CSSB 36(FIN); am						
3	Comparison						
4	March 25, 1998						
5	FY00			D - E	@ 50%	F + G	
6		CS SB36	Existing			Net Change	% Change
7	School	Proposed	Foundation		Transition	State Aid	In
8	District:	State Aid:	State Aid:	Difference:	Funding:	Plus Transition:	State Aid
9	Alaska Gateway	4,376,048	4,988,882	(612,834)	306,417	(306,417)	-6.14%
10	Aleutian Region	1,094,895	1,176,499	(81,604)	99,667	18,063	1.54%
11	Aleutians East	3,218,944	3,514,644	(295,700)	147,850	(147,850)	-4.21%
12	Anchorage	196,582,797	188,038,815	8,543,982	-	8,543,982	4.54%
13	Annette Island	1,832,915	1,569,188	263,727	-	263,727	16.81%
14	Bering Strait	15,881,574	17,449,778	(1,568,204)	784,102	(784,102)	-4.49%
15	Bristol Bay	1,434,888	1,654,521	(219,633)	109,817	(109,816)	-6.64%
16	Chatham	2,288,642	2,337,557	(48,915)	24,459	(24,457)	-1.05%
17	Chugach	1,088,933	1,515,697	(426,764)	213,382	(213,382)	-14.08%
18	Copper River	5,630,385	6,225,778	(595,393)	297,697	(297,696)	-4.78%
19	Cordova	2,840,937	2,702,072	138,865	-	138,865	5.14%
20	Craig	2,542,530	2,322,242	220,288	-	220,288	9.49%
21	Delta/Gröely	5,138,165	4,790,289	347,876	-	347,876	7.26%
22	Denali	2,630,007	2,659,400	(29,393)	14,697	(14,696)	-0.55%
23	Dillingham	3,820,383	3,757,667	62,716	-	62,716	1.67%
24	Fairbanks	68,078,551	64,607,118	3,471,433	-	3,471,433	5.37%
25	Galena	5,145,165	6,649,592	(1,504,427)	752,214	(752,213)	-11.31%
26	Haines	2,457,840	2,141,412	316,428	-	316,428	14.78%
27	Hoonah	1,976,553	1,913,467	58,086	-	58,086	3.03%
28	Hydaburg	1,048,377	1,083,657	(35,280)	71,625	36,345	3.35%
29	Iditarod	4,792,304	5,278,870	(486,566)	243,283	(243,283)	-4.61%
30	Juneau	21,368,302	20,166,492	1,201,810	-	1,201,810	5.96%
31	Kake	1,385,772	1,325,815	59,957	-	59,957	4.52%
32	Kashunamiut	2,129,595	2,235,575	(105,990)	132,905	26,915	1.20%
33	Kenai Peninsula	44,470,936	42,073,799	2,397,137	-	2,397,137	5.70%
34	Ketchikan	10,695,901	8,752,133	1,943,768	-	1,943,768	22.21%
35	Klawock	1,218,793	1,427,412	(208,619)	180,865	(27,754)	-1.94%
36	Kodiak Island	14,079,221	13,876,822	202,399	-	202,399	1.46%
37	Kuspuk	5,521,953	5,513,829	8,124	-	8,124	0.15%
38	Lake & Peninsula	6,584,949	6,743,387	(158,438)	79,219	(79,219)	-1.17%
39	Lower Kuskokwim	31,439,132	38,671,330	(7,232,198)	3,616,099	(3,616,099)	-9.35%
40	Lower Yukon	14,005,113	14,928,805	(923,492)	461,746	(461,746)	-3.09%
41	Mat-Su	59,169,292	58,161,852	1,007,440	-	1,007,440	1.73%
42	Nenana	1,352,512	1,735,074	(382,562)	282,171	(100,391)	-5.79%
43	Nome	5,267,468	5,181,309	86,159	-	86,159	1.66%
44	North Slope	-	11,686,868	(11,686,868)	-	(11,686,868)	-100.00%
45	Northwest Arctic	18,838,430	18,530,116	308,314	-	308,314	1.66%
46	Pelican	354,310	556,016	(201,706)	125,558	(76,148)	-13.70%
47	Petersburg	3,739,432	3,173,500	565,932	-	565,932	17.83%
48	Pribilof	1,664,703	1,883,539	(218,836)	109,418	(109,418)	-5.81%
49	Sitka	7,183,294	6,142,485	1,040,809	-	1,040,809	16.94%
50	Skagway	468,544	683,840	(215,296)	164,073	(51,223)	-7.49%
51	Southeast Island	2,249,264	2,765,941	(516,677)	258,339	(258,338)	-9.34%
52	Southwest Region	6,711,283	7,597,531	(886,248)	443,124	(443,124)	-5.83%
53	St. Mary's	1,099,300	1,414,706	(315,406)	228,158	(87,248)	-6.17%
54	Tanana	1,131,741	1,253,694	(121,953)	124,722	2,769	0.22%
55	Unalaska	1,607,175	1,913,136	(305,961)	252,106	(53,855)	-2.82%
56	Valdez	1,926,045	3,404,758	(1,478,713)	-	(1,478,713)	-43.43%
57	Wrangell	2,771,113	2,312,953	458,160	-	458,160	19.81%
58	Yakutat	1,245,552	1,429,670	(184,118)	92,059	(92,059)	-6.44%
59	Yukon Flats	5,109,703	6,158,915	(1,049,212)	524,606	(524,606)	-8.52%
60	Yukon/Koyukuk	5,709,973	6,788,379	(1,078,406)	539,203	(539,203)	-7.94%
61	Yuplit	3,364,387	4,250,129	(885,742)	442,871	(442,871)	-10.42%
62	ACS	4,192,148	3,996,324	195,824	-	195,824	4.90%
63	Mt. Edgecumbe	1,775,329	1,717,150	58,179	-	58,179	3.39%
64	Other	26,096,071	26,096,071	-	-	-	0.00%
66	TOTAL:	\$649,827,559	\$660,931,300	(\$11,103,741)	\$11,122,451	\$13,710	

1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3				C + E + F			H x I	
4	March 25, 1998		Correspondence			Adj. For	District	Adj
5	FY00		In	Out		School	Cost	for
6	School	Projected	Students	Students	Total	Size	Factor:	Cost
7	District:	ADM:	ADM:	ADM:	ADM:	ADM:		Product:
8								
9	Alaska Gateway	494.00	28.00		522.00	748.97	1.291	966.92
10	Aleutian Region	67.00			67.00	141.48	1.736	245.61
11	Aleutians East	345.00			345.00	566.44	1.423	806.04
12	Anchorage	47,832.75			47,832.75	52,208.39	1.000	52,208.39
13	Annette Island	389.00	2.00		391.00	572.46	1.011	578.76
14	Bering Strait	1,809.41			1,809.41	2,657.55	1.525	4,052.76
15	Bristol Bay	308.00			308.00	406.44	1.262	512.93
16	Chatham	297.00			297.00	542.62	1.120	607.73
17	Chugach	81.00	45.00	20.00	146.00	161.63	1.294	209.15
18	Copper River	606.50	37.00	186.00	829.50	920.15	1.176	1,082.10
19	Cordova	530.00			530.00	678.00	1.096	743.09
20	Craig	408.00	30.00	9.00	447.00	577.32	1.010	583.09
21	Delta/Greasy	799.00	25.00		824.00	1,110.31	1.106	1,228.00
22	Denali	352.00	3.00		355.00	504.20	1.313	662.01
23	Dillingham	619.00			619.00	767.63	1.254	962.61
24	Fairbanks	15,957.50	490.00		16,447.50	17,376.43	1.039	18,054.11
25	Galena	222.00		1,157.00	1,379.00	356.60	1.348	480.70
26	Haines	429.00	9.00		438.00	644.20	1.008	549.35
27	Hoonah	270.00			270.00	398.10	1.055	420.00
28	Hydaburg	125.00			125.00	208.45	1.085	226.17
29	Iditarod	436.00			436.00	760.58	1.470	1,118.05
30	Juneau	5,721.00	29.00		5,750.00	6,218.92	1.005	6,250.01
31	Kake	190.00			190.00	312.22	1.025	320.03
32	Kashunamiut	279.00			279.00	354.23	1.389	492.03
33	Kenai Peninsula	10,243.96	98.00		10,341.96	12,548.19	1.004	12,598.38
34	Ketchikan	2,650.00	69.00		2,719.00	3,160.98	1.000	3,160.98
35	Klawock	215.00			215.00	288.30	1.017	293.20
36	Kodiak Island	2,819.00	78.00		2,897.00	3,478.96	1.093	3,802.50
37	Kuspuk	510.00			510.00	891.15	1.434	1,277.91
38	Lake & Peninsula	513.00	5.00		518.00	965.27	1.558	1,503.89
39	Lower Kuskokwim	3,642.00			3,642.00	5,045.00	1.491	7,522.10
40	Lower Yukon	1,850.60			1,850.60	2,520.67	1.438	3,624.72
41	Mat-Su	12,045.00	596.00		12,541.00	13,549.15	1.010	13,684.64
42	Nenana	135.00	20.00	65.00	220.00	199.05	1.270	252.79
43	Noine	789.00			789.00	956.83	1.319	1,262.06
44	North Slope	2,037.00			2,037.00	2,629.23	1.504	3,954.36
45	Northwest Arctic	2,233.00	15.00		2,248.00	2,950.50	1.549	4,570.32
46	Pelican	38.00			38.00	67.72	1.290	87.36
47	Petersburg	775.00			775.00	993.42	1.000	993.42
48	Pribilof	196.00			196.00	299.06	1.419	424.37
49	Sitka	1,680.00	70.00		1,750.00	1,993.10	1.000	1,993.10
50	Skagway	130.00			130.00	192.70	1.143	220.26
51	Southeast Island	259.00	10.00		269.00	500.47	1.124	562.53
52	Southwest Region	779.20			779.20	1,147.70	1.423	1,633.18
53	St. Mary's	133.00			133.00	185.08	1.351	250.04
54	Tanana	111.00	2.00		113.00	168.57	1.496	252.18
55	Unalaska	390.00			390.00	533.40	1.245	664.08
56	Valdez	895.00			895.00	1,100.43	1.095	1,204.97
57	Wrangell	498.25	10.00	6.00	514.25	701.14	1.000	701.14
58	Yakutat	178.00			178.00	274.98	1.046	287.63
59	Yukon Flats	409.00	35.00		444.00	712.00	1.668	1,187.62
60	Yukon/Koyukuk	554.00			554.00	923.58	1.502	1,387.22
61	Yupik	412.00			412.00	601.48	1.469	883.57
62	ACS	0.00		1,658.38	1,658.38	0.00	1.000	0.00
63	Mt. Edgecumbe	306.00			306.00	380.42	1.000	380.42
64	Other							
65								
66	TOTALS:	125,993.17	1,706.00	3,101.38	130,800.55	149,151.85	68.00	164,080.58

1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3		J x 1.20	M x 5	K + O	Ex 1	F x .65	P + Q + S	
4	March 25, 1998	Special	Special	Adjusted	Correspondence			
5	FY00	Education	Education	Adj.	Students +	In	Out	District
6	School	Factor	Intensive:	Intensive	Special	District	District	Adjusted
7	District:	1.20	5.00	Education:	Education:	1.00	0.65	ADM:
8								
9	Alaska Gateway	1,160.30	5.00	25.00	1,185.30	28.00	0.00	1,213.30
10	Aleutian Region	294.73	0.00	0.00	294.73	0.00	0.00	294.73
11	Aleutians East	967.25	3.00	15.00	982.25	0.00	0.00	982.25
12	Anchorage	62,650.07	686.00	3,430.00	66,080.07	0.00	0.00	66,080.07
13	Annette Island	694.51	2.00	10.00	704.51	2.00	0.00	706.51
14	Bering Strait	4,863.31	4.00	20.00	4,883.31	0.00	0.00	4,883.31
15	Bristol Bay	615.52	2.00	10.00	625.52	0.00	0.00	625.52
16	Chatham	729.28	2.00	10.00	739.28	0.00	0.00	739.28
17	Chugach	250.98	0.00	0.00	250.98	45.00	13.00	308.98
18	Copper River	1,298.52	2.00	10.00	1,308.52	37.00	120.90	1,466.42
19	Cordova	891.71	3.00	15.00	906.71	0.00	0.00	906.71
20	Craig	699.71	3.00	15.00	714.71	30.00	5.85	750.56
21	Delta/Greely	1,473.60	6.00	30.00	1,503.60	25.00	0.00	1,528.60
22	Denali	794.41	0.00	0.00	794.41	3.00	0.00	797.41
23	Dillingham	1,155.13	5.00	25.00	1,180.13	0.00	0.00	1,180.13
24	Fairbanks	21,664.93	178.00	890.00	22,554.93	490.00	0.00	23,044.93
25	Galena	576.84	4.00	20.00	596.84	0.00	752.05	1,348.89
26	Haines	779.22	4.00	20.00	799.22	9.00	0.00	808.22
27	Hoonah	504.00	8.00	40.00	544.00	0.00	0.00	544.00
28	Hydaburg	271.40	1.00	5.00	276.40	0.00	0.00	276.40
29	Iditarod	1,341.66	5.00	25.00	1,366.66	0.00	0.00	1,366.66
30	Juneau	7,500.01	76.00	380.00	7,880.01	29.00	0.00	7,909.01
31	Kake	384.04	1.00	5.00	389.04	0.00	0.00	389.04
32	Kashunamiut	590.44	4.00	20.00	610.44	0.00	0.00	610.44
33	Kenai Peninsula	15,118.06	56.00	280.00	15,398.06	98.00	0.00	15,496.06
34	Ketchikan	3,793.18	12.00	60.00	3,853.18	69.00	0.00	3,922.18
35	Klawock	351.84	1.00	5.00	356.84	0.00	0.00	356.84
36	Kodiak Island	4,563.00	12.00	60.00	4,623.00	78.00	0.00	4,701.00
37	Kuspuk	1,533.49	3.00	15.00	1,548.49	0.00	0.00	1,548.49
38	Lake & Peninsula	1,804.67	1.00	5.00	1,809.67	5.00	0.00	1,814.67
39	Lower Kuskokwim	9,026.52	25.00	125.00	9,151.52	0.00	0.00	9,151.52
40	Lower Yukon	4,349.66	2.00	10.00	4,359.66	0.00	0.00	4,359.66
41	Mat-Su	16,421.57	150.00	750.00	17,171.57	596.00	0.00	17,767.57
42	Nenana	303.35	0.00	0.00	303.35	20.00	42.25	365.60
43	Nome	1,514.47	1.00	5.00	1,519.47	0.00	0.00	1,519.47
44	North Slope	4,745.23	4.00	20.00	4,765.23	0.00	0.00	4,765.23
45	Northwest Arctic	5,484.38	3.00	15.00	5,499.38	15.00	0.00	5,514.38
46	Pelican	104.83	0.00	0.00	104.83	0.00	0.00	104.83
47	Petersburg	1,192.10	3.00	15.00	1,207.10	0.00	0.00	1,207.10
48	Pribilof	509.24	1.00	5.00	514.24	0.00	0.00	514.24
49	Sitka	2,391.72	10.00	50.00	2,441.72	70.00	0.00	2,511.72
50	Skagway	264.31	0.00	0.00	264.31	0.00	0.00	264.31
51	Southeast Island	675.04	0.00	0.00	675.04	10.00	0.00	685.04
52	Southwest Region	1,959.82	3.00	15.00	1,974.82	0.00	0.00	1,974.82
53	St. Mary's	300.05	0.00	0.00	300.05	0.00	0.00	300.05
54	Tanana	302.62	0.00	0.00	302.62	2.00	0.00	304.62
55	Unalaska	796.90	1.00	5.00	801.90	0.00	0.00	801.90
56	Valdez	1,445.96	6.00	30.00	1,475.96	0.00	0.00	1,475.96
57	Wrangell	841.37	5.00	25.00	866.37	10.00	3.90	880.27
58	Yakutat	345.16	3.00	15.00	360.16	0.00	0.00	360.16
59	Yukon Flats	1,425.14	0.00	0.00	1,425.14	35.00	0.00	1,460.14
60	Yukon/Koyukuk	1,664.66	7.00	35.00	1,699.66	0.00	0.00	1,699.66
61	Yup'it	1,060.28	1.00	5.00	1,065.28	0.00	0.00	1,065.28
62	ACS	0.00	0.00	0.00	0.00	0.00	1,077.95	1,077.95
63	Mt. Edgecumbe	456.50	0.00	0.00	456.50	0.00	0.00	456.50
64	Other							
65								
66	TOTALS:	196,896.69	1,314.00	6,570.00	203,466.69	1,706.00	2,015.90	207,188.59

1	Alaska Department of Education						
2	Foundation Program; CSSB 36(FIN) am			Base Student Allocation			
3		T x	AS 14.17.470	\$3,889			U - V - Y
4	March 25, 1998	\$3,889					
5	FY00						
6	School	State	Required	Federal	Impact	Deductible	
7	District:	Support:	Local:	Aid:	Percent:	Aid	State
8						90.0%	Share:
9	Alaska Gateway	4,718,524	-	380,529	100.00%	342,476	4,376,048
10	Aleutian Region	1,146,205	-	57,011	100.00%	51,310	1,094,895
11	Aleutians East	3,819,970	365,761	509,562	51.30%	235,265	3,218,944
12	Anchorage	256,985,392	55,828,890	8,314,618	61.12%	4,573,705	196,582,797
13	Annette Island	2,747,617	-	1,016,335	100.00%	914,702	1,832,915
14	Bering Strait	18,991,193	-	3,455,132	100.00%	3,109,619	15,881,574
15	Bristol Bay	2,432,647	860,657	240,580	63.32%	137,102	1,434,888
16	Chatham	2,875,060	-	651,576	100.00%	586,418	2,288,642
17	Chugach	1,201,623	-	125,211	100.00%	112,690	1,088,933
18	Copper River	5,702,907	-	80,580	100.00%	72,522	5,630,385
19	Cordova	3,526,195	674,600	19,032	62.22%	10,658	2,840,937
20	Craig	2,918,928	367,686	16,690	58.00%	8,712	2,542,530
21	Delta/Greely	5,944,725	-	896,178	100.00%	806,560	5,138,165
22	Denali	3,101,127	459,758	27,613	45.72%	11,362	2,630,007
23	Dillingham	4,589,526	608,522	335,087	53.26%	160,621	3,820,383
24	Fairbanks	89,621,733	17,779,142	6,593,515	63.43%	3,764,040	68,078,551
25	Galena	5,245,833	70,412	314,774	10.68%	30,256	5,145,165
26	Haines	3,143,168	674,832	18,985	61.43%	10,496	2,457,840
27	Hoonah	2,115,616	98,904	238,998	18.67%	40,159	1,976,553
28	Hydaburg	1,074,920	23,809	17,039	17.83%	2,734	1,048,377
29	Iditarod	5,314,941	-	580,708	100.00%	522,637	4,792,304
30	Juneau	30,758,140	9,580,326	16,954	62.34%	9,512	21,368,302
31	Kake	1,512,977	69,431	281,923	22.77%	57,774	1,385,772
32	Kashunamiut	2,374,001	-	271,573	100.00%	244,416	2,129,585
33	Kenai Peninsula	60,264,177	15,751,444	83,078	55.90%	41,797	44,470,936
34	Ketchikan	15,253,358	4,552,513	8,986	61.13%	4,944	10,695,901
35	Klawock	1,387,751	62,627	274,629	43.02%	106,331	1,218,793
36	Kodiak Island	18,282,189	3,588,780	1,081,508	63.10%	614,188	14,079,221
37	Kuspuk	6,022,078	-	555,694	100.00%	500,125	5,521,953
38	Lake & Peninsula	7,057,252	268,776	1,028,381	21.99%	203,527	6,584,949
39	Lower Kuskokwim	35,590,261	-	4,612,365	100.00%	4,151,129	31,439,132
40	Lower Yukon	16,954,718	-	3,277,339	100.00%	2,949,605	14,005,113
41	Mat-Su	69,098,080	9,922,903	14,639	44.67%	5,885	59,169,292
42	Nenana	1,421,818	66,968	2,926	88.79%	2,338	1,352,512
43	Nome	5,909,219	626,146	43,424	39.93%	15,605	5,267,468
44	North Slope	18,531,979	18,531,979	2,648,619	67.02%	1,597,594	-
45	Northwest Arctic	21,445,424	1,484,493	2,240,789	55.66%	1,122,501	18,838,430
46	Pelican	407,684	53,374	-	85.72%	-	354,310
47	Petersburg	4,694,412	947,600	15,861	51.70%	7,380	3,739,432
48	Pribilof	1,999,879	-	372,418	100.00%	335,176	1,664,703
49	Sitka	9,768,079	2,500,230	158,779	59.17%	84,555	7,183,294
50	Skagway	1,027,902	559,358	-	74.36%	-	468,544
51	Southeast Island	2,664,121	-	460,952	100.00%	414,857	2,249,264
52	Southwest Region	7,680,075	-	1,076,436	100.00%	968,792	6,711,283
53	St. Mary's	1,166,894	17,993	122,527	44.98%	49,601	1,099,300
54	Tanana	1,184,667	23,286	178,213	18.48%	29,640	1,131,741
55	Unalaska	3,118,589	1,511,123	363	89.05%	291	1,607,175
56	Valdez	5,740,008	3,774,555	43,787	100.00%	39,408	1,926,045
57	Wrangell	3,423,370	651,476	1,812	47.88%	781	2,771,113
58	Yakutat	1,400,662	144,355	39,086	30.57%	10,754	1,245,552
59	Yukon Flats	5,678,484	-	631,979	100.00%	568,781	5,109,703
60	Yukon/Koyukuk	6,609,978	-	1,000,006	100.00%	900,005	5,709,973
61	Yupik	4,142,874	-	864,985	100.00%	778,487	3,364,387
62	ACS	4,192,148	-	-	100.00%	-	4,192,148
63	Mt. Edgecumbe	1,775,329	-	-	100.00%	-	1,775,329
64	Other						26,096,071
65							
66	TOTALS:	\$805,756,427	\$152,302,710	\$45,299,784		\$31,319,823	\$649,027,559

1	Alaska Department of Education		
2	Foundation Program; CSSB 36(FIN) am		
3	Required Local Effort Calculation		
4	March 25, 1998		
5	FY00	G X .004	
6		Required	
7		Local	Mill Rate
8	School District:	Effort:	0.004
			1997 Full Determination:
9	Alaska Gateway	-	-
10	Aleutian Region	-	-
11	Aleutians East	365,761	365,761 91,440,300
12	Anchorage	55,828,890	55,828,890 13,957,222,570
13	Annette Island	-	-
14	Bering Strait	-	-
15	Bristol Bay	860,657	860,657 215,164,218
16	Chatham	-	-
17	Chugach	-	-
18	Copper River	-	-
19	Cordova	674,600	674,600 168,650,100
20	Craig	367,686	367,686 91,921,400
21	Delta/Greely	-	-
22	Denali	459,758	459,758 114,939,500
23	Dillingham	608,522	608,522 152,130,600
24	Fairbanks	17,779,142	17,779,142 4,444,785,400
25	Galena	70,412	70,412 17,603,000
26	Haines	674,832	674,832 168,709,000
27	Hoonah	98,904	98,904 24,725,900
28	Hydaburg	23,809	23,809 5,952,200
29	Iditarod	-	-
30	Juneau	9,380,326	9,380,326 2,345,081,400
31	Kake	69,431	69,431 17,357,800
32	Kasliunamitit	-	-
33	Kenai Peninsula	15,751,444	15,751,444 3,937,860,920
34	Ketchikan	4,552,513	4,552,513 1,138,128,200
35	Klawock	62,627	62,627 15,656,700
36	Kodiak Island	3,588,780	3,588,780 897,194,900
37	Kuspuk	-	-
38	Lake & Peninsula	268,776	268,776 67,193,900
39	Lower Kuskokwim	-	-
40	Lower Yukon	-	-
41	Mat-Su	9,922,903	9,922,903 2,480,725,840
42	Nenana	66,968	66,968 16,742,100
43	Nome	626,146	626,146 156,536,400
44	North Slope	18,531,979	18,531,979 11,749,014,490
45	Northwest Arctic	1,484,493	1,484,493 371,123,200
46	Pelican	53,374	53,374 13,343,500
47	Petersburg	947,600	947,600 236,900,000
48	Pribilof	-	-
49	Sitka	2,500,230	2,500,230 625,057,600
50	Skagway	559,358	559,358 139,839,400
51	Southeast Island	-	-
52	Southwest Region	-	-
53	St. Mary's	17,993	17,993 4,498,200
54	Tanana	23,286	23,286 5,821,600
55	Unalaska	1,511,123	1,511,123 377,780,800
56	Valdez	3,774,555	3,774,555 943,638,760
57	Wrangell	651,476	651,476 162,869,100
58	Yakutat	144,356	144,356 36,089,000
59	Yukon Flats	-	-
60	Yukon/Koyukuk	-	-
61	Yupik	-	-
62	ACS	-	-
63	Mt. Edgecumbe	-	-
64	Other	-	-
66	TOTAL:	\$152,302,710	\$152,302,710 \$45,191,696,998

1	Alaska Department of Education								
2	Foundation Program; CSSB 36(FIN) am								
3	Transition Calculation								
4	March 25, 1998								
5	FY00		E + F			G - H		I x 50%	
6			Additional	Foundation	SB36		Difference		
7		Mill	District	Plus	State		@		
8	School District:	Rate:	Support:	Single Site:	Aid:	Difference:	50.0%	Transition:	
9	Alaska Gateway	4.000	4,988,882	4,988,882	4,376,048	612,834	306,417	306,417	
10	Aleutian Region	4.000	1,176,499	117,730	1,294,229	1,094,895	199,334	99,667	99,667
11	Aleutians East	7.700	3,514,644		3,514,644	3,218,944	295,700	147,850	147,850
12	Anchorage	6.500	188,038,815		188,038,815	196,582,797	(8,543,982)	(4,271,991)	-
13	Annette Island	4.000	1,569,188	161,650	1,730,838	1,832,915	(102,077)	(51,039)	-
14	Bering Strait	4.000	17,449,778		17,449,778	15,881,574	1,568,204	784,102	784,102
15	Bristol Bay	6.200	1,654,521		1,654,521	1,434,888	219,633	109,817	109,817
16	Chatham	4.000	2,337,557		2,337,557	2,288,642	48,915	24,458	24,458
17	Chugach	4.000	1,515,697		1,515,697	1,088,933	426,764	213,382	213,382
18	Copper River	4.000	6,225,778		6,225,778	5,630,385	595,393	297,697	297,697
19	Cordova	6.400	2,702,072	166,530	2,868,602	2,840,937	27,665	13,833	-
20	Craig	6.600	2,322,242	179,950	2,502,192	2,542,530	(40,338)	(20,169)	-
21	Delta/Greely	4.000	4,790,289		4,790,289	5,138,165	(347,876)	(173,938)	-
22	Denali	8.700	2,659,400		2,659,400	2,630,007	29,393	14,697	14,697
23	Dillingham	7.000	3,757,667	220,200	3,977,867	3,820,383	157,484	78,742	-
24	Fairbanks	6.600	64,607,118		64,607,118	68,078,551	(3,471,433)	(1,735,717)	-
25	Galena	34.600	6,649,592		6,649,592	5,145,165	1,504,427	752,214	752,214
26	Haines	6.600	2,141,412		2,141,412	2,457,840	(316,428)	(158,214)	-
27	Hoonah	21.600	1,918,467	126,270	2,044,737	1,976,553	68,184	34,092	-
28	Hydaburg	6.400	1,083,657	107,970	1,191,627	1,048,377	143,250	71,625	71,625
29	Iditarod	4.000	5,278,870		5,278,870	4,792,304	486,566	243,283	243,283
30	Juneau	6.400	20,166,492		20,166,492	21,368,302	(1,201,810)	(600,905)	-
31	Kake	9.800	1,325,815	140,910	1,466,725	1,385,772	80,953	40,477	-
32	Kashunamiu'	4.000	2,235,575	159,820	2,395,395	2,129,585	265,810	132,905	132,905
33	Kenai Peninsula	7.200	42,073,799		42,073,799	44,470,936	(2,397,137)	(1,198,569)	-
34	Ketchikan	6.500	8,752,133		8,752,133	10,695,901	(1,943,768)	(971,884)	-
35	Klawock	5.500	1,427,412	153,110	1,580,522	1,218,793	361,729	180,865	180,865
36	Kodiak Island	6.300	13,876,822		13,876,822	14,079,221	(202,399)	(101,200)	-
37	Kuspuk	4.000	5,513,829		5,513,829	5,521,953	(8,124)	(4,062)	-
38	Lake & Peninsula	17.900	6,743,387		6,743,387	6,584,949	158,438	79,219	79,219
39	Lower Kuskokwim	4.000	38,671,330		38,671,330	31,439,132	7,232,198	3,616,099	3,616,099
40	Lower Yukon	4.000	14,928,605		14,928,605	14,005,113	923,492	461,746	461,746
41	Mat-Su	8.900	58,161,852		58,161,852	59,169,292	(1,007,440)	(503,720)	-
42	Nenana	4.200	1,735,074	181,780	1,916,854	1,352,512	564,342	282,171	282,171
43	Nome	8.400	5,181,309	285,470	5,466,779	5,267,468	199,311	99,656	-
44	North Slope	2.300	11,686,868		11,686,868	-	11,686,868	5,843,434	-
45	Northwest Arctic	6.200	18,530,116		18,530,116	18,838,430	(308,314)	(154,157)	-
46	Pelican	4.700	556,016	49,410	605,426	354,310	251,116	125,558	125,558
47	Petersburg	7.800	3,173,500	211,660	3,385,160	3,739,432	(354,272)	(177,136)	-
48	Pribilof	4.000	1,883,539		1,883,539	1,664,703	218,836	109,418	109,418
49	Sitka	6.800	6,142,485		6,142,485	7,183,294	(1,040,809)	(520,405)	-
50	Skaqway	5.400	683,840	112,850	796,690	468,544	328,146	164,073	164,073
51	Southeast Island	4.000	2,765,941		2,765,941	2,249,264	516,677	258,339	258,339
52	Southwest Region	4.000	7,597,531		7,597,531	6,711,283	886,248	443,124	443,124
53	St. Mary's	8.900	1,414,706	140,910	1,555,616	1,099,300	456,316	228,158	228,158
54	Tanana	23.700	1,253,694	127,490	1,381,184	1,131,741	249,443	124,722	124,722
55	Unalaska	4.500	1,913,136	198,250	2,111,386	1,607,175	504,211	252,106	252,106
56	Valdez	3.900	3,404,753	265,960	3,670,713	1,926,045	1,744,673	872,337	-
57	Wrangell	8.200	2,312,953	196,420	2,509,373	2,771,113	(261,740)	(130,870)	-
58	Yakutat	12.400	1,429,670		1,429,670	1,245,552	184,118	92,059	92,059
59	Yukon Flats	4.000	6,158,915		6,158,915	5,109,703	1,049,212	524,606	524,606
60	Yukon/Koyukuk	4.000	6,788,379		6,788,379	5,709,973	1,078,406	539,203	539,203
61	Yupik	4.000	4,250,129		4,250,129	3,364,387	885,742	442,871	442,871
62	ACS	4.000	3,996,324		3,996,324	4,192,148	(195,824)	(97,912)	-
63	Mt. Edgecumbe	4.000	1,717,150		1,717,150	1,775,329	(58,179)	(29,090)	-
64	Other		26,096,071		26,096,071	26,096,071	-	-	-
66			\$660,931,300	\$3,304,340	\$664,235,640	\$649,827,559	\$14,408,081	\$7,204,041	\$11,122,451

	A	B	C	D	E	F	G	H
1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3	Required Local Effort & Maximum							
4	March 25, 1998							
5	FY00			B + C		B - E	E - D	D - E
6			23% or		Tax & In-kind			
7			2 Mills		FY98		Amount	Room
8	School District:	Required	Allowable	Maximum	Budgeted	Amount to	Over	Under
9		Effort	Excess	Local	Local	Meet Req.	Excess	Local Cap
9	Alaska Gateway	-	1,085,261	1,085,261	-	-	-	-
10	Aleutian Region	-	263,627	263,627	-	-	-	-
11	Aleutians East	365,761	878,593	1,244,354	708,000	-	-	536,354
12	Anchorage	55,828,890	59,106,640	114,935,530	87,682,805	-	-	27,252,725
13	Annette Island	-	631,952	631,952	-	-	-	-
14	Bering Strait	-	4,367,974	4,367,974	-	-	-	-
15	Bristol Bay	860,657	559,509	1,420,166	1,324,152	-	-	96,014
16	Chatham	-	661,264	661,264	-	-	-	-
17	Chugach	-	276,373	276,373	-	-	-	-
18	Copper River	-	1,311,669	1,311,669	-	-	-	-
19	Cordova	674,600	811,025	1,485,625	1,052,000	-	-	433,625
20	Craig	367,686	671,353	1,039,039	584,728	-	-	454,311
21	Delta/Greely	-	1,367,287	1,367,287	-	-	-	-
22	Denali	459,758	713,255	1,173,017	981,736	-	-	191,281
23	Dillingham	608,522	1,055,591	1,664,113	942,500	-	-	721,613
24	Fairbanks	17,779,142	20,612,999	38,392,141	27,680,000	-	-	10,712,141
25	Galena	70,412	1,206,542	1,276,954	556,527	-	-	720,427
26	Haines	674,832	722,929	1,397,761	1,080,455	-	-	317,306
27	Hoonah	98,904	486,592	585,496	454,727	-	-	130,769
28	Hydaburg	23,809	247,232	271,041	34,000	-	-	237,041
29	Iditarod	-	1,222,436	1,222,436	-	-	-	-
30	Juneau	9,380,326	7,074,372	16,454,698	14,953,000	-	-	1,501,698
31	Kenai	69,431	347,985	417,416	150,000	-	-	267,416
32	Kashunamiut	-	546,020	546,020	-	-	-	-
33	Kenai Peninsula	15,751,444	13,860,761	29,612,205	28,095,197	-	-	1,517,008
34	Ketchikan	4,552,513	3,508,272	8,060,785	7,358,056	-	-	702,727
35	Klawock	62,627	319,183	381,810	51,125	11,502	-	330,685
36	Kodiak Island	3,588,780	4,204,903	7,793,683	5,603,980	-	-	2,189,703
37	Kuspuk	-	1,385,078	1,385,078	-	-	-	-
38	Lake & Peninsula	268,776	1,623,168	1,891,944	1,026,500	-	-	865,444
39	Lower Kuskokwim	-	8,185,760	8,185,760	-	-	-	-
40	Lower Yukon	-	3,899,585	3,899,585	-	-	-	-
41	Mat-Su	9,922,903	15,892,558	25,815,461	22,139,480	-	-	3,675,981
42	Nenana	66,968	327,018	393,986	66,120	R48	-	327,866
43	Nome	626,146	1,359,120	1,985,266	1,251,731	-	-	733,535
44	North Slope	18,531,979	23,498,029	42,030,008	27,600,068	-	-	14,429,940
45	Northwest Arctic	1,484,493	4,932,448	6,416,941	1,984,920	-	-	4,432,021
46	Pelican	53,374	93,767	147,141	62,266	-	-	84,875
47	Petersburg	947,600	1,079,715	2,027,315	1,807,361	-	-	219,954
48	Pribilof	-	459,972	459,972	-	-	-	-
49	Sitka	2,500,230	2,246,658	4,746,888	4,210,656	-	-	536,232
50	Skagway	559,358	279,679	839,037	746,690	-	-	92,347
51	Southeast Island	-	612,748	612,748	-	-	-	-
52	Southwest Region	-	1,766,417	1,766,417	-	-	-	-
53	St. Mary's	17,993	268,386	286,379	25,000	-	-	261,379
54	Tanana	23,286	272,473	295,759	115,000	-	-	180,759
55	Unalaska	1,511,123	755,562	2,266,685	1,660,932	-	-	605,753
56	Valdez	3,774,555	1,887,278	5,661,833	3,779,727	194,828	-	2,082,106
57	Wrangell	651,476	787,375	1,438,851	1,329,000	-	-	109,851
58	Yakutat	144,356	322,152	466,508	432,150	-	-	34,358
59	Yukon Flats	-	1,306,051	1,306,051	-	-	-	-
60	Yukon/Koyukuk	-	1,520,295	1,520,295	-	-	-	-
61	Yupik	-	952,861	952,861	-	-	-	-
62	ACS							
63	Mt. Edgecumbe							
64	TOTALS	\$152,302,710	\$203,835,756	\$356,138,466	\$247,330,591	\$207,178	\$0	\$76,985,245

	A	B	C	D	E	F
1	Alaska Department of Education					
2	Foundation Program; CSSB 36(FIN) am					
3	Page 9, Sec. 14.17.530 - Administrative Cap					
4	March 25, 1998					
5						
6	FY00					
7		Total FY98	Instructional	Total Expend. @	Reduction in	% of Instruc.
8		Budgeted Expenditures	Expenditures	65%	State Aid	to Total Exp.
9	Alaska Gateway	6,375,467	3,816,771	4,144,054	327,283	60%
10	Aleutian Region	1,227,397	613,635	797,808	184,173	50%
11	Aleutians East	5,353,492	2,669,533	3,479,770	810,237	50%
12	Anchorage	285,348,000	209,941,815	185,801,200	0	73%
13	Annette Island	4,079,627	2,552,320	2,651,758	99,438	63%
14	Bering Strait	24,031,447	12,940,060	15,620,441	2,680,381	54%
15	Bristol Bay	3,451,754	2,126,224	2,243,640	117,416	62%
16	Chatham	3,700,057	2,645,572	2,405,037	0	72%
17	Chugach	1,639,001	880,501	1,065,351	184,850	54%
18	Copper River	6,245,467	4,119,378	4,059,554	0	66%
19	Cordova	4,028,281	2,529,566	2,618,383	88,817	63%
20	Craig	3,332,138	2,200,915	2,165,890	0	66%
21	Delta/Greely	6,239,396	3,623,963	4,055,607	431,644	58%
22	Denali	3,826,030	2,350,417	2,486,920	136,503	61%
23	Dillingham	5,369,398	3,643,045	3,490,109	0	68%
24	Fairbanks	105,010,000	75,832,355	68,256,500	0	72%
25	Galena	4,137,563	2,109,716	2,689,416	579,700	51%
26	Haines	3,576,694	2,392,495	2,324,851	0	67%
27	Hoonah	3,555,793	1,896,929	2,311,265	414,336	53%
28	Hydaburg	1,319,025	676,132	857,366	181,234	51%
29	Iditarod	5,825,818	3,108,838	3,786,782	677,944	53%
30	Juneau	35,823,100	26,387,712	23,285,015	0	74%
31	Kake	2,179,381	1,171,595	1,416,598	245,003	54%
32	Kashunamiut	2,754,440	1,415,373	1,790,386	375,013	51%
33	Kenai Peninsula	72,077,053	50,062,456	46,850,084	0	69%
34	Ketchikan	16,152,612	11,204,219	10,499,198	0	69%
35	Klawock	2,276,154	1,442,696	1,479,500	36,804	63%
36	Kodiak Island	22,289,424	15,074,760	14,488,126	0	68%
37	Kuspuk	6,208,037	3,779,987	4,035,224	255,237	61%
38	Lake & Peninsula	9,315,700	4,519,680	6,055,205	1,535,525	49%
39	Lower Kuskokwim	45,485,933	28,968,961	29,565,856	596,895	64%
40	Lower Yukon	19,896,016	11,997,659	12,932,410	934,751	60%
41	Mat-Su	80,993,413	59,111,447	52,645,718	0	73%
42	Nenana	1,732,845	1,005,643	1,126,349	120,706	58%
43	Nome	7,013,644	4,077,783	4,558,869	481,086	58%
44	North Slope	43,150,068	20,680,500	28,047,544	7,367,044	48%
45	Northwest Arctic	23,012,977	11,993,882	14,958,435	2,964,553	52%
46	Pelican	630,278	330,120	409,681	79,561	52%
47	Petersburg	5,296,650	3,595,918	3,442,823	0	68%
48	Pribilof	2,748,600	1,547,494	1,786,590	239,096	56%
49	Sitka	11,027,597	8,303,056	7,167,938	0	75%
50	Skagway	1,462,002	838,321	950,301	111,980	57%
51	Southeast Island	4,046,750	2,615,282	2,630,388	15,106	65%
52	Southwest Region	9,649,489	5,837,056	6,272,168	435,112	60%
53	St. Mary's	1,400,000	805,900	910,000	104,100	58%
54	Tanana	1,546,500	610,600	1,005,225	394,625	39%
55	Unalaska	3,742,611	2,381,430	2,432,697	51,267	64%
56	Valdez	7,680,728	5,324,180	4,992,473	0	69%
57	Wrangell	3,878,107	2,602,696	2,520,766	0	67%
58	Yakutat	2,051,851	1,361,996	1,333,703	0	66%
59	Yukon Flats	7,166,115	3,844,906	4,657,975	813,069	54%
60	Yukon/Koyukuk	7,985,386	5,181,130	5,190,501	9,371	65%
61	Yupik	5,503,370	2,779,670	3,577,191	797,521	51%
62						
63	TOTALS:	954,348,670	\$643,524,288	\$620,326,636	\$24,877,379	

1	Alaska Department of Education					
2	Foundation Program; CSSB 36(FIN) am					
3	Comparison					
4	March 25, 1998					
5	FY01		D - E		F	
6		CS SB36	Existing		Net Change	% Change
7	School	Proposed	Foundation		State Aid	In
8	District:	State Aid:	State Aid:	Difference:		State Aid
9	Alaska Gateway	4,442,779	4,988,882	(546,103)	(546,103)	-10.95%
10	Aleutian Region	1,111,105	1,176,499	(65,394)	(65,394)	-5.56%
11	Aleutians East	3,272,968	3,514,644	(241,676)	(241,676)	-6.88%
12	Anchorage	200,217,201	188,038,815	12,178,386	12,178,386	6.48%
13	Annette Island	1,871,773	1,569,188	302,585	302,585	19.28%
14	Bering Strait	16,150,156	17,449,778	(1,299,622)	(1,299,622)	-7.45%
15	Bristol Bay	1,469,292	1,654,521	(185,229)	(185,229)	-11.20%
16	Chatham	2,329,302	2,337,557	(8,255)	(8,255)	-0.35%
17	Chugach	1,105,927	1,515,697	(409,770)	(409,770)	-27.04%
18	Copper River	5,711,038	6,225,778	(514,740)	(514,740)	-8.27%
19	Cordova	2,890,806	2,702,072	188,734	188,734	6.98%
20	Craig	2,583,811	2,322,242	261,569	261,569	11.26%
21	Delta/Greely	5,222,238	4,790,289	431,949	431,949	9.02%
22	Denali	2,673,865	2,659,400	14,465	14,465	0.54%
23	Dillingham	3,885,290	3,757,667	127,623	127,623	3.40%
24	Fairbanks	69,346,022	64,607,118	4,738,904	4,738,904	7.33%
25	Galena	5,219,354	6,649,592	(1,430,238)	(1,430,238)	-21.51%
26	Haines	2,502,292	2,141,412	360,880	360,880	16.85%
27	Hoonah	2,006,473	1,918,467	88,006	88,006	4.59%
28	Hydaburg	1,063,579	1,083,657	(20,078)	(20,078)	-1.85%
29	Iditarod	4,867,470	5,278,870	(411,400)	(411,400)	-7.79%
30	Juneau	21,803,297	20,166,492	1,636,805	1,636,805	8.12%
31	Kenai	1,407,169	1,325,815	81,354	81,354	6.14%
32	Kashunamiut	2,163,159	2,235,575	(72,416)	(72,416)	-3.24%
33	Kenai Peninsula	45,323,220	42,073,799	3,249,421	3,249,421	7.72%
34	Ketchikan	10,911,621	8,752,133	2,159,488	2,159,488	24.67%
35	Klawock	1,238,419	1,427,412	(188,993)	(188,993)	-13.24%
36	Kodiak Island	14,337,776	13,876,822	460,954	460,954	3.32%
37	Kuspuk	5,607,120	5,513,829	93,291	93,291	1.69%
38	Lake & Peninsula	6,684,755	6,743,387	(58,632)	(58,632)	-0.87%
39	Lower Kuskokwim	31,942,466	38,671,330	(6,728,864)	(6,728,864)	-17.40%
40	Lower Yukon	14,244,894	14,928,605	(683,711)	(683,711)	-4.58%
41	Mat-Su	60,146,508	58,161,852	1,984,656	1,984,656	3.41%
42	Nenana	1,372,620	1,735,074	(362,454)	(362,454)	-20.89%
43	Noine	5,351,039	5,181,309	169,730	169,730	3.28%
44	North Slope	-	11,686,868	(11,686,868)	(11,686,868)	-100.00%
45	Northwest Arctic	19,141,721	18,530,116	611,605	611,605	3.30%
46	Pelican	360,076	556,016	(195,940)	(195,940)	-35.24%
47	Petersburg	3,805,822	3,173,500	632,322	632,322	19.93%
48	Pribilof	1,692,987	1,883,539	(190,552)	(190,552)	-10.12%
49	Sitka	7,321,439	6,142,485	1,178,954	1,178,954	19.19%
50	Skagway	483,081	683,840	(200,759)	(200,759)	-29.36%
51	Southeast Island	2,286,941	2,765,941	(479,000)	(479,000)	-17.32%
52	Southwest Region	6,819,898	7,597,531	(777,633)	(777,633)	-10.24%
53	St. Mary's	1,115,803	1,414,706	(298,903)	(298,903)	-21.13%
54	Tanana	1,148,495	1,253,694	(105,199)	(105,199)	-8.39%
55	Unalaska	1,651,280	1,913,136	(261,856)	(261,856)	-13.69%
56	Valdez	2,007,223	3,404,758	(1,397,535)	(1,397,535)	-41.05%
57	Wrangell	2,819,528	2,312,953	506,575	506,575	21.90%
58	Yakutat	1,265,361	1,429,670	(164,309)	(164,309)	-11.49%
59	Yukon Flats	5,190,011	6,158,915	(968,904)	(968,904)	-15.73%
60	Yukon/Koyukuk	5,803,454	6,788,379	(984,925)	(984,925)	-14.51%
61	Yup'it	5,422,977	4,250,129	(827,152)	(827,152)	-19.46%
62	ACS	4,251,435	3,996,324	255,111	255,111	6.38%
63	Mt. Edgecumbe	1,800,436	1,717,150	83,286	83,286	4.85%
64	Other	26,096,071	26,096,071	-	-	0.00%
66	TOTAL:	\$660,960,843	\$660,931,300	\$29,543	\$29,543	

1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3				C + E + F			H x I	
4	March 25, 1998		Correspondence			Adj. For		Adj
5	FY01		In	Out		School	District	for
6	School	Projected	Students	Students	Total	Size	Cost	Cost
7	District:	ADM:	ADM:	ADM:	ADM:	ADM:	Factor:	Product:
8								
9	Alaska Gateway	494.00	28.00		522.00	748.97	1.291	966.92
10	Aleutian Region	67.00			67.00	141.48	1.736	245.61
11	Aleutians East	345.00			345.00	566.44	1.423	805.04
12	Anchorage	47,832.75			47,832.75	52,208.39	1.000	52,208.39
13	Annette Island	389.00	2.00		391.00	572.46	1.011	578.76
14	Bering Strait	1,809.41			1,809.41	2,657.55	1.525	4,052.76
15	Bristol Bay	308.00			308.00	406.44	1.262	512.93
16	Chatham	297.00			297.00	542.62	1.120	607.73
17	Chugach	81.00	45.00	20.00	146.00	161.63	1.294	209.15
18	Copper River	606.50	37.00	186.00	829.50	920.15	1.176	1,082.10
19	Cordova	530.00			530.00	678.00	1.096	743.09
20	Craig	408.00	30.00	9.00	447.00	577.32	1.010	583.09
21	Delta/Greely	799.00	25.00		824.00	1,110.31	1.106	1,228.00
22	Denali	352.00	3.00		355.00	504.20	1.313	662.01
23	Dillingham	619.00			619.00	767.63	1.254	962.61
24	Fairbanks	15,957.50	490.00		16,447.50	17,376.43	1.039	18,054.11
25	Galena	222.00		1,157.00	1,379.00	356.60	1.348	480.70
26	Haines	429.00	9.00		438.00	644.20	1.008	649.35
27	Hoonah	270.00			270.00	398.10	1.055	420.00
28	Hydaburg	125.00			125.00	208.45	1.085	226.17
29	Iditarod	436.00			436.00	760.58	1.470	1,118.05
30	Juneau	5,721.00	29.00		5,750.00	6,218.92	1.005	6,250.01
31	Kake	190.00			190.00	312.22	1.025	320.03
32	Kashunamiut	279.00			279.00	354.23	1.389	492.03
33	Kenai Peninsula	10,243.96	98.00		10,341.96	12,548.19	1.004	12,598.38
34	Ketchikan	2,650.00	69.00		2,719.00	3,160.98	1.000	3,160.98
35	Klawock	215.00			215.00	288.30	1.017	293.20
36	Kodiak Island	2,819.00	78.00		2,897.00	3,478.96	1.093	3,802.50
37	Kuspuk	510.00			510.00	891.15	1.434	1,277.91
38	Lake & Peninsula	513.00	5.00		518.00	965.27	1.558	1,503.89
39	Lower Kuskokwim	3,642.00			3,642.00	5,045.00	1.491	7,522.10
40	Lower Yukon	1,850.60			1,850.60	2,520.67	1.438	3,624.72
41	Mat-Su	12,045.00	596.00		12,641.00	13,549.15	1.010	13,684.64
42	Nenana	135.00	20.00	65.00	220.00	199.05	1.270	252.79
43	Nome	789.00			789.00	956.83	1.319	1,262.06
44	North Slope	2,037.00			2,037.00	2,629.23	1.504	3,954.36
45	Northwest Arctic	2,233.00	15.00		2,248.00	2,950.50	1.549	4,570.32
46	Pelican	38.00			38.00	67.72	1.290	87.36
47	Petersburg	775.00			775.00	993.42	1.000	993.42
48	Pribilof	196.00			196.00	299.06	1.419	424.37
49	Sitka	1,680.00	70.00		1,750.00	1,993.10	1.000	1,993.10
50	Skagway	130.00			130.00	192.70	1.143	220.26
51	Southeast Island	250.00	10.00		269.00	500.47	1.124	562.53
52	Southwest Region	779.20			779.20	1,147.70	1.423	1,633.18
53	St. Mary's	133.00			133.00	185.08	1.351	250.04
54	Tanana	111.00	2.00		113.00	168.57	1.496	252.18
55	Unalaska	390.00			390.00	533.40	1.245	664.08
56	Valdez	895.00			895.00	1,100.43	1.095	1,204.97
57	Wrangell	498.25	10.00	6.00	514.25	701.14	1.000	701.14
58	Yakutat	178.00			178.00	274.98	1.046	287.63
59	Yukon Flats	409.00	35.00		444.00	712.00	1.668	1,187.62
60	Yukon/Koyukuk	554.00			554.00	923.58	1.502	1,387.22
61	Yupik	412.00			412.00	601.48	1.469	883.57
62	ACS	0.00		1,658.38	1,658.38	0.00	1.000	0.00
63	Mt. Edgecumbe	306.00			306.00	380.42	1.000	380.42
64	Other							
66	TOTALS:	125,993.17	1,706.00	3,101.38	130,800.55	149,151.85	68.00	164,080.58

1	Alaska Department of Education						
2	Foundation Program; CSSB 36(FIN) am						
3		J x 1.20	M x 5	K + O	Ex 1	F x .65	
4	March 25, 1998	Special	Special	Adjusted	Correspondence		
5	FY01	Education	Education	Students +	In	Out	
6	School	Factor	Intensive:	Special	District	District	
7	District:	1.20	5.00	Education:	1.00	0.65	
8							
9	Alaska Gateway	1,160.30	5.00	25.00	1,185.30	28.00	0.00
10	Aleutian Region	294.73	0.00	0.00	294.73	0.00	0.00
11	Aleutians East	967.25	3.00	15.00	982.25	0.00	0.00
12	Anchorage	62,650.07	686.00	3,430.00	66,080.07	0.00	0.00
13	Annette Island	694.51	2.00	10.00	704.51	2.00	0.00
14	Bering Strait	4,863.31	4.00	20.00	4,883.31	0.00	0.00
15	Bristol Bay	615.52	2.00	10.00	625.52	0.00	0.00
16	Chatham	729.28	2.00	10.00	739.28	0.00	0.00
17	Chugach	250.98	0.00	0.00	250.98	45.00	13.00
18	Copper River	1,298.52	2.00	10.00	1,308.52	37.00	120.90
19	Cordova	891.71	3.00	15.00	906.71	0.00	0.00
20	Craig	699.71	3.00	15.00	714.71	30.00	5.85
21	Delta/Greely	1,473.60	6.00	30.00	1,503.60	25.00	0.00
22	Denali	794.41	0.00	0.00	794.41	3.00	0.00
23	Dillingham	1,155.13	5.00	25.00	1,180.13	0.00	0.00
24	Fairbanks	21,664.93	178.00	890.00	22,554.93	490.00	0.00
25	Galena	576.84	4.00	20.00	596.84	0.00	752.05
26	Haines	779.22	4.00	20.00	799.22	9.00	0.00
27	Hoonah	504.00	8.00	40.00	544.00	0.00	0.00
28	Hydaburg	271.40	1.00	5.00	276.40	0.00	0.00
29	Iditarod	1,341.66	5.00	25.00	1,366.66	0.00	0.00
30	Juneau	7,500.01	76.00	380.00	7,880.01	29.00	0.00
31	Kake	384.04	1.00	5.00	389.04	0.00	0.00
32	Kashunamiut	590.44	4.00	20.00	610.44	0.00	0.00
33	Kenai Peninsula	15,118.06	56.00	280.00	15,398.06	98.00	0.00
34	Ketchikan	3,793.18	12.00	60.00	3,853.18	69.00	0.00
35	Klawock	351.84	1.00	5.00	356.84	0.00	0.00
36	Kodiak Island	4,563.00	12.00	60.00	4,623.00	78.00	0.00
37	Kuspuk	1,533.49	3.00	15.00	1,548.49	0.00	0.00
38	Lake & Peninsula	1,804.67	1.00	5.00	1,809.67	5.00	0.00
39	Lower Kuskokwim	9,026.52	25.00	125.00	9,151.52	0.00	0.00
40	Lower Yukon	4,349.66	2.00	10.00	4,359.66	0.00	0.00
41	Mai-Su	16,421.57	150.00	750.00	17,171.57	596.00	0.00
42	Nenana	303.35	0.00	0.00	303.35	20.00	42.25
43	Nome	1,514.47	1.00	5.00	1,519.47	0.00	0.00
44	North Slope	4,745.23	4.00	20.00	4,765.23	0.00	0.00
45	Northwest Arctic	5,484.38	3.00	15.00	5,499.38	15.00	0.00
46	Pelican	104.83	0.00	0.00	104.83	0.00	0.00
47	Petersburg	1,192.10	3.00	15.00	1,207.10	0.00	0.00
48	Pribilof	509.24	1.00	5.00	514.24	0.00	0.00
49	Sitka	2,391.72	10.00	50.00	2,441.72	70.00	0.00
50	Skagway	264.31	0.00	0.00	264.31	0.00	0.00
51	Southeast Island	675.04	0.00	0.00	675.04	10.00	0.00
52	Southwest Region	1,959.82	3.00	15.00	1,974.82	0.00	0.00
53	St. Mary's	300.05	0.00	0.00	300.05	0.00	0.00
54	Tanana	302.62	0.00	0.00	302.62	2.00	0.00
55	Unalaska	796.90	1.00	5.00	801.90	0.00	0.00
56	Valdez	1,445.96	6.00	30.00	1,475.96	0.00	0.00
57	Wrangell	841.37	5.00	25.00	866.37	10.00	3.90
58	Yakutat	345.16	3.00	15.00	360.16	0.00	0.00
59	Yukon Flats	1,425.14	0.00	0.00	1,425.14	35.00	0.00
60	Yukon/Koyukuk	1,664.66	7.00	35.00	1,699.66	0.00	0.00
61	Yupik	1,060.28	1.00	5.00	1,065.28	0.00	0.00
62	ACS	0.00	0.00	0.00	0.00	0.00	1,077.95
63	Mt. Edgecumbe	456.50	0.00	0.00	456.50	0.00	0.00
64	Other						
66	TOTALS:	196,896.69	1,314.00	6,570.00	203,466.69	1,706.00	2,015.90

1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3		P + Q + S		T x	Base Student Allocation		U - V - Y	
4	March 25, 1998				AS 14,17,470	\$3,944		
5	FY01		\$3,944					
6	School	District	State	Required	Federal	Impact	Deductible	
7	District:	Adjusted	Support:	Local:	Impact	Aid	Impact	State
8		ADM:			Aid:	Percent:	Aid	Share:
							90.0%	
9	Alaska Gateway	1,213.30	4,785,255	-	380,529	100.00%	342,476	4,442,773
10	Aleutian Region	294.73	1,162,415	-	57,011	100.00%	51,310	1,111,105
11	Aleutians East	982.25	3,873,994	365,761	509,562	51.30%	235,265	3,272,568
12	Anchorage	66,080.07	260,619,796	55,828,890	8,314,618	61.12%	4,573,705	200,217,201
13	Annette Island	706.51	2,786,475	-	1,016,335	100.00%	914,702	1,871,773
14	Bering Strait	4,883.31	19,259,775	-	3,455,132	100.00%	3,109,619	16,150,150
15	Bristol Bay	625.52	2,467,051	860,657	240,580	63.32%	137,102	1,469,292
16	Chatham	739.28	2,915,720	-	651,576	100.00%	586,418	2,329,302
17	Chugach	308.98	1,218,617	-	125,211	100.00%	112,690	1,105,927
18	Copper River	1,466.42	5,783,560	-	80,580	100.00%	72,522	5,711,038
19	Cordova	906.71	3,576,064	674,600	19,032	62.22%	10,658	2,890,806
20	Craig	750.56	2,960,209	367,686	16,690	58.00%	8,712	2,583,811
21	Delta/Greely	1,528.60	6,028,798	-	896,178	100.00%	806,560	5,222,238
22	Denali	797.41	3,144,985	459,758	27,613	45.72%	11,362	2,673,865
23	Dillingham	1,180.13	4,654,433	608,522	335,087	53.26%	160,621	3,885,290
24	Fairbanks	23,044.93	90,889,204	17,779,142	6,593,515	63.43%	3,764,040	69,346,022
25	Galena	1,348.89	5,320,022	70,412	314,774	10.68%	30,256	5,219,354
26	Haines	808.22	3,187,620	674,832	18,985	61.43%	10,496	2,502,292
27	Hoonah	544.00	2,145,536	98,904	238,998	18.67%	40,159	2,006,473
28	Hydaburg	276.40	1,090,122	23,809	17,039	17.83%	2,734	1,063,579
29	Iditarod	1,366.66	5,390,107	-	580,708	100.00%	522,637	4,867,470
30	Juneau	7,909.01	31,193,135	9,380,326	16,954	62.34%	9,512	21,803,297
31	Kenai	389.04	1,534,374	69,431	281,923	22.77%	57,774	1,407,169
32	Kashunamiut	610.44	2,407,575	-	271,573	100.00%	244,416	2,163,159
33	Kenai Peninsula	15,496.06	61,116,461	15,751,444	83,078	55.90%	41,797	45,323,220
34	Ketchikan	3,922.18	15,469,078	4,552,513	8,986	61.13%	4,944	10,911,621
35	Klawock	356.84	1,407,377	62,627	274,629	43.02%	106,331	1,238,419
36	Kodiak Island	4,701.00	18,540,744	3,588,780	1,081,508	63.10%	614,188	14,337,776
37	Kuspuk	1,548.49	6,107,245	-	555,694	100.00%	500,125	5,607,120
38	Lake & Peninsula	1,814.67	7,157,058	268,776	1,028,381	21.99%	203,527	6,684,755
39	Lower Kuskokwim	9,151.52	36,093,595	-	4,612,365	100.00%	4,151,129	31,942,466
40	Lower Yukon	4,359.66	17,194,499	-	3,277,339	100.00%	2,949,605	14,244,894
41	Mat-Su	17,767.57	70,075,296	9,922,903	14,639	44.67%	5,885	60,146,508
42	Nenana	365.60	1,441,926	66,968	2,926	88.79%	2,338	1,372,620
43	Nome	1,519.47	5,992,790	626,146	43,424	39.93%	15,605	5,351,039
44	North Slope	4,765.23	18,794,067	18,794,067	2,648,619	67.97%	1,620,240	-
45	Northwest Arctic	5,514.38	21,748,715	1,484,493	2,240,789	55.66%	1,122,501	19,141,721
46	Pelican	104.83	413,450	53,374	-	85.72%	-	360,076
47	Petersburg	1,207.10	4,760,802	947,600	15,861	51.70%	7,380	3,805,822
48	Pribilof	514.24	2,028,163	-	372,418	100.00%	335,176	1,692,987
49	Sitka	2,511.72	9,906,224	2,500,230	158,779	59.17%	84,555	7,321,439
50	Skagway	264.31	1,042,439	559,358	-	74.36%	-	483,081
51	Southeast Island	685.04	2,701,798	-	460,952	100.00%	414,857	2,286,941
52	Southwest Region	1,974.82	7,788,690	-	1,076,436	100.00%	968,792	6,819,898
53	St. Mary's	300.05	1,183,397	17,993	122,527	44.98%	49,601	1,115,803
54	Tanana	304.62	1,201,421	23,286	178,213	18.48%	29,640	1,148,495
55	Unalaska	801.90	3,162,694	1,511,123	363	89.05%	291	1,651,280
56	Valdez	1,475.96	5,821,186	3,774,555	43,787	100.00%	39,408	2,007,223
57	Wrangell	880.27	3,471,785	651,476	1,812	47.88%	781	2,819,528
58	Yakutat	360.16	1,420,471	144,356	39,086	30.57%	10,754	1,265,361
59	Yukon Flats	1,460.14	5,758,792	-	631,979	100.00%	568,781	5,190,011
60	Yukon/Koyukuk	1,699.66	6,703,459	-	1,000,006	100.00%	900,005	5,803,454
61	Yupik	1,065.28	4,201,464	-	864,985	100.00%	778,487	3,422,977
62	ACS	1,077.95	4,251,435	-	-	100.00%	-	4,251,435
63	Mt. Edgecumbe	456.50	1,800,436	-	-	100.00%	-	1,800,436
64	Other							26,096,071
66	TOTALS:	207,188.59	\$817,151,799	\$152,564,798	\$45,299,784		\$31,342,469	\$660,960,843

	A	B	D	G
1	Alaska Department of Education			
2	Foundation Program; CSSB 36(FIN) um			
3	Required Local Effort Calculation			
4	March 25, 1998			
5	FY01	G X .004		
6		Required		
7		Local	Mill Rate	1997 Full
8	School District:	Effort:	0.004	Determination:
9	Alaska Gateway	-	-	-
10	Aleutian Region	-	-	-
11	Aleutians East	365,761	365,761	91,440,300
12	Anchorage	55,828,890	55,828,890	13,957,222,570
13	Annette Island	-	-	-
14	Bering Strait	-	-	-
15	Bristol Bay	860,657	860,657	215,164,218
16	Chatham	-	-	-
17	Chugach	-	-	-
18	Copper River	-	-	-
19	Cordova	674,600	674,600	168,650,100
20	Craig	367,686	367,686	91,921,400
21	Delta/Greely	-	-	-
22	Denali	459,758	459,758	114,939,500
23	Dillingham	608,522	608,522	152,130,600
24	Fairbanks	17,779,142	17,779,142	4,444,785,400
25	Galena	70,412	70,412	17,603,000
26	Haines	674,832	674,832	168,708,000
27	Hoonah	98,904	98,904	24,725,900
28	Hydaburg	23,809	23,809	5,952,200
29	Iditarod	-	-	-
30	Juneau	9,380,326	9,380,326	2,345,081,400
31	Kake	69,431	69,431	17,357,800
32	Kashunamiut	-	-	-
33	Kenai Peninsula	15,751,444	15,751,444	3,937,860,920
34	Ketchikan	4,552,513	4,552,513	1,138,128,200
35	Klawock	62,627	62,627	15,656,700
36	Kodiak Island	3,588,780	3,588,780	897,194,900
37	Kuspuk	-	-	-
38	Lake & Peninsula	268,776	268,776	67,193,900
39	Lower Kuskokwim	-	-	-
40	Lower Yukon	-	-	-
41	Mat-Su	9,922,903	9,922,903	2,480,725,840
42	Nenana	66,968	66,968	16,742,100
43	Nome	626,146	626,146	156,536,400
44	North Slope	18,794,067	18,794,067	11,749,014,490
45	Northwest Arctic	1,484,493	1,484,493	371,123,200
46	Pelican	53,374	53,374	13,343,500
47	Petersburg	947,600	947,600	236,900,000
48	Pribilof	-	-	-
49	Sitka	2,500,230	2,500,230	625,057,600
50	Skagway	559,358	559,358	139,839,400
51	Southeast Island	-	-	-
52	Southwest Region	-	-	-
53	St. Mary's	17,993	17,993	4,498,200
54	Tanana	23,286	23,286	5,821,600
55	Unalaska	1,511,123	1,511,123	377,780,800
56	Valdez	3,774,555	3,774,555	943,638,760
57	Wrangell	651,476	651,476	162,869,100
58	Yakutat	144,356	144,356	36,089,000
59	Yukon Flats	-	-	-
60	Yukon/Koyukuk	-	-	-
61	Yup'it	-	-	-
62	ACS	-	-	-
63	Mt. Edgecumbe	-	-	-
64	Other	-	-	-
65				
66	TOTAL:	\$152,564,798	\$152,564,798	\$45,191,696,998

	B	D	E	F	G	H	I
1	Alaska Department of Education						
2	Foundation Program; CSSB 36(FIN) am						
3	Transition Calculation						
4	March 25, 1998						
5	FY01				E + F		G - H
6				Additional	Foundation	SB36	
7		Mill	Total	District	Plus	State	
8	School District:	Rate:	Foundation:	Support:	Single Site:	Aid:	Difference:
9	Alaska Gateway	4.000	4,988,882		4,988,882	4,442,779	546,103
10	Aleutian Region	4.000	1,176,499	117,730	1,294,229	1,111,105	183,124
11	Aleutians East	7.700	3,514,644		3,514,644	3,272,968	241,676
12	Anchorage	6.500	188,038,815		188,038,815	200,217,201	(12,178,386)
13	Annette Island	4.000	1,569,188	161,650	1,730,838	1,871,773	(140,935)
14	Bering Strait	4.000	17,449,778		17,449,778	16,150,156	1,299,622
15	Bristol Bay	6.200	1,654,521		1,654,521	1,469,292	185,229
16	Chatham	4.000	2,337,557		2,337,557	2,329,302	8,255
17	Chugach	4.000	1,515,697		1,515,697	1,105,927	409,770
18	Copper River	4.000	6,225,778		6,225,778	5,711,038	514,740
19	Cordova	6.400	2,702,072	166,530	2,868,602	2,890,806	(22,204)
20	Craig	6.600	2,322,242	179,950	2,502,192	2,583,811	(81,619)
21	Delta/Greely	4.000	4,790,289		4,790,289	5,222,238	(431,949)
22	Denali	8.700	2,659,400		2,659,400	2,673,865	(14,465)
23	Dillingham	7.000	3,757,667	220,200	3,977,867	3,885,290	92,577
24	Fairbanks	6.600	64,607,118		64,607,118	69,346,022	(4,738,904)
25	Galena	34.600	6,649,592		6,649,592	5,219,354	1,430,238
26	Haines	6.600	2,141,412		2,141,412	2,502,292	(360,880)
27	Hoonah	21.600	1,918,467	126,270	2,044,737	2,006,473	38,264
28	Hydaburg	6.400	1,083,657	107,970	1,191,627	1,063,579	128,048
29	Iditarod	4.000	5,278,870		5,278,870	4,867,470	411,400
30	Juneau	6.400	20,166,492		20,166,492	21,803,297	(1,636,805)
31	Kenai	9.800	1,325,815	140,910	1,466,725	1,407,169	59,556
32	Kashunamiut	4.000	2,235,575	159,820	2,395,395	2,163,159	232,236
33	Kenai Peninsula	7.200	42,073,799		42,073,799	45,323,220	(3,249,421)
34	Ketchikan	6.500	8,752,133		8,752,133	10,911,621	(2,159,488)
35	Klawock	5.500	1,427,412	153,110	1,580,522	1,238,419	342,103
36	Kodiak Island	6.300	13,876,822		13,876,822	14,337,776	(460,954)
37	Kuspuk	4.000	5,513,829		5,513,829	5,607,120	(93,291)
38	Lake & Peninsula	17.900	6,743,387		6,743,387	6,684,755	58,632
39	Lower Kuskokwim	4.000	38,671,330		38,671,330	31,942,466	6,728,864
40	Lower Yukon	4.000	14,928,605		14,928,605	14,244,894	683,711
41	Mat-Su	8.900	58,161,852		58,161,852	60,146,508	(1,984,656)
42	Nenana	4.200	1,735,074	181,780	1,916,854	1,372,620	544,234
43	Nome	8.400	5,181,309	285,470	5,466,779	5,351,039	115,740
44	North Slope	2.300	11,686,868		11,686,868	-	11,686,868
45	Northwest Arctic	6.200	18,530,116		18,530,116	19,141,721	(611,605)
46	Pelican	4.700	556,016	49,410	605,426	360,076	245,350
47	Petersburg	7.800	3,173,500	211,660	3,385,160	3,805,822	(420,662)
48	Pribilof	4.000	1,883,539		1,883,539	1,692,987	190,552
49	Sitka	6.800	6,142,485		6,142,485	7,321,439	(1,178,954)
50	Skagway	5.400	683,840	112,850	796,690	483,081	313,609
51	Southeast Island	4.000	2,765,941		2,765,941	2,286,941	479,000
52	Southwest Region	4.000	7,597,531		7,597,531	6,819,898	777,633
53	St. Mary's	8.900	1,414,706	140,910	1,555,616	1,115,803	439,813
54	Tanana	23.700	1,253,694	127,490	1,381,184	1,148,495	232,689
55	Unalaska	4.500	1,913,136	198,250	2,111,386	1,651,280	460,106
56	Valdez	3.900	3,404,758	265,960	3,670,718	2,007,223	1,663,495
57	Wrangell	8.200	2,312,953	196,420	2,509,373	2,819,528	(310,155)
58	Yakutat	12.400	1,429,670		1,429,670	1,265,361	164,309
59	Yukon Flats	4.000	6,158,915		6,158,915	5,190,011	968,904
60	Yukon/Koyukuk	4.000	6,788,379		6,788,379	5,803,454	984,925
61	Yupik	4.000	4,250,129		4,250,129	3,422,977	827,152
62	ACS	4.000	3,996,324		3,996,324	4,251,435	(255,111)
63	Mt. Edgecumbe	4.000	1,717,150		1,717,150	1,800,436	(83,286)
64	Other		26,096,071		26,096,071	26,096,071	-
65							
66			\$660,931,300	\$3,304,340	\$664,235,640	\$660,960,843	\$3,274,797

	A	B	C	D	E	F	G	H
1	Alaska Department of Education							
2	Foundation Program; CSSB 36(FIN) am							
3	Required Local Effort & Maximum							
4	March 25, 1998							
5	FY01		B + C			B - E	E - D	D - E
6			23% or		Tax & In-kind			
7			2 Mills		FY98			
8	School District:	Required	Allowable	Maximum	Budgeted	Amount to	Amount	Room
		Effort	Excess	Local	Local	Meet Req.	Over	Under
							Excess	Local Cap
9	Alaska Gateway	-	1,100,609	1,100,609	-	-	-	-
10	Aleutian Region	-	267,355	267,355	-	-	-	-
11	Aleutians East	365,761	891,019	1,256,780	708,000	-	-	548,780
12	Anchorage	55,828,890	59,942,553	115,771,443	87,682,805	-	-	28,088,638
13	Annette Island	-	640,889	640,889	-	-	-	-
14	Bering Strait	-	4,429,748	4,429,748	-	-	-	-
15	Bristol Bay	860,657	567,422	1,428,079	1,324,152	-	-	103,927
16	Chatham	-	670,616	670,616	-	-	-	-
17	Chugach	-	280,282	280,282	-	-	-	-
18	Copper River	-	1,330,219	1,330,219	-	-	-	-
19	Cordova	674,600	822,495	1,497,095	1,052,000	-	-	445,095
20	Craig	367,686	680,848	1,048,534	584,728	-	-	463,806
21	Delta/Greely	-	1,386,624	1,386,624	-	-	-	-
22	Denali	459,758	723,347	1,183,105	981,736	-	-	201,369
23	Dillingham	608,522	1,070,520	1,679,042	942,500	-	-	736,542
24	Fairbanks	17,779,142	20,904,517	38,683,659	27,680,000	-	-	11,003,659
25	Galena	70,412	1,223,605	1,294,017	556,527	-	-	737,490
26	Haines	674,832	733,153	1,407,985	1,080,455	-	-	327,530
27	Hoonah	98,904	493,473	592,377	454,727	-	-	137,650
28	Hydaburg	23,809	250,728	274,537	34,000	-	-	240,537
29	Iditarod	-	1,239,725	1,239,725	-	-	-	-
30	Juneau	9,380,326	7,174,421	16,554,747	14,953,000	-	-	1,601,747
31	Kake	69,431	352,906	422,337	150,000	-	-	272,337
32	Kashunamiut	-	553,742	553,742	-	-	-	-
33	Kenai Peninsula	15,751,444	14,056,786	29,808,230	28,095,197	-	-	1,713,033
34	Ketchikan	4,552,513	3,557,888	8,110,401	7,358,058	-	-	752,343
35	Klawock	62,627	323,697	386,324	51,125	11,502	-	335,199
36	Kodiak Island	3,588,780	4,254,371	7,853,151	5,603,980	-	-	2,249,171
37	Kuspuk	-	1,404,666	1,404,666	-	-	-	-
38	Lake & Peninsula	268,776	1,646,123	1,914,899	1,026,500	-	-	888,399
39	Lower Kuskokwim	-	5,301,527	8,301,527	-	-	-	-
40	Lower Yukon	-	3,954,735	3,954,735	-	-	-	-
41	Mat-Su	9,922,903	16,117,318	26,040,221	22,139,480	-	-	3,900,741
42	Nenana	66,968	331,643	398,611	66,120	848	-	332,491
43	Nome	626,146	1,378,342	2,004,488	1,251,731	-	-	752,757
44	North Slope	18,794,067	23,498,029	42,292,096	27,600,068	-	-	14,692,028
45	Northwest Arctic	1,484,493	5,002,204	6,486,697	1,984,920	-	-	4,501,777
46	Pelican	53,374	95,094	148,460	62,266	-	-	86,202
47	Petersburg	947,600	1,094,984	2,042,584	1,807,361	-	-	235,223
48	Pribilof	-	466,477	466,477	-	-	-	-
49	Sitka	2,500,230	2,278,432	4,778,662	4,210,656	-	-	568,006
50	Skagway	559,358	279,679	839,037	746,690	-	-	92,347
51	Southeast Island	-	621,414	621,414	-	-	-	-
52	Southwest Region	-	1,791,399	1,791,399	-	-	-	-
53	St. Mary's	17,993	272,181	290,174	25,000	-	-	265,174
54	Tanana	23,286	276,327	299,613	115,000	-	-	184,613
55	Unalaska	1,511,123	755,562	2,266,685	1,660,932	-	-	605,753
56	Valdez	3,774,555	1,887,278	5,661,833	3,579,727	194,828	-	2,082,106
57	Wrangell	651,476	798,511	1,449,987	1,329,000	-	-	120,987
58	Yakutat	144,356	326,708	471,064	432,150	-	-	38,914
59	Yukon Flats	-	1,324,522	1,324,522	-	-	-	-
60	Yukon/Koyukuk	-	1,541,796	1,541,796	-	-	-	-
61	Yupik	-	966,337	966,337	-	-	-	-
62	ACS							
63	Mt. Edgecumbe							
64	TOTALS	\$152,564,798	\$206,344,846	\$358,909,644	\$247,330,591	\$207,178	\$0	\$79,306,371

	A	B	C	D	E	F
1	Alaska Department of Education					
2	Four Nation Program; CSSB 36(FIN) am					
3	Page 9, Sec. 14.17.530 - Administrative Cap					
4	March 25, 1998					
5						
6	FY01					
7		Total FY98	Instructional	Total Expend. @	Reduction in	% of Instruc.
8		Budgeted Expenditures	Expenditures	70%	State Aid	to Total Exp.
9	Alaska Gateway	6,375,467	3,816,771	4,462,827	646,056	60%
10	Aleutian Region	1,227,397	613,635	859,178	245,543	50%
11	Aleutians East	5,353,492	2,669,533	3,747,444	1,077,911	50%
12	Anchorage	285,848,000	209,941,815	200,093,600	0	73%
13	Annette Island	4,079,627	2,552,320	2,855,739	303,419	63%
14	Bering Strait	24,031,447	12,940,060	16,822,013	3,881,953	54%
15	Bristol Bay	3,451,754	2,126,224	2,416,228	290,004	62%
16	Chatham	3,700,057	2,645,572	2,590,040	0	72%
17	Chugach	1,639,001	880,501	1,147,301	266,800	54%
18	Copper River	6,245,467	4,119,378	4,371,827	252,449	66%
19	Cordova	4,028,281	2,529,566	2,819,797	290,231	63%
20	Craig	3,332,138	2,200,915	2,332,497	131,582	66%
21	Delta/Greely	6,239,396	3,623,963	4,367,577	743,614	58%
22	Denali	3,826,030	2,350,417	2,678,221	327,804	61%
23	Dillingham	5,369,398	3,643,045	3,758,579	115,534	68%
24	Fairbanks	105,010,000	75,832,355	73,507,000	0	72%
25	Galena	4,137,563	2,109,716	2,896,294	786,578	51%
26	Haines	3,576,694	2,392,495	2,503,686	111,191	67%
27	Hoonah	3,555,793	1,896,929	2,489,055	592,126	53%
28	Hydaburg	1,319,025	676,132	923,318	247,186	51%
29	Iditarod	5,825,818	3,108,838	4,078,073	969,235	53%
30	Juneau	35,823,100	26,387,712	25,076,170	0	74%
31	Kake	2,179,381	1,171,595	1,525,567	353,972	54%
32	Kashunamiut	2,754,440	1,415,373	1,928,108	512,735	51%
33	Kenai Peninsula	72,077,053	50,062,456	50,453,937	391,481	69%
34	Ketchikan	16,152,612	11,204,219	11,306,828	102,609	69%
35	Klawock	2,276,154	1,442,696	1,593,308	150,612	63%
36	Kodiak Island	22,289,424	15,074,760	15,602,597	527,837	68%
37	Kuspuk	6,208,037	3,779,987	4,345,626	565,639	61%
38	Lake & Peninsula	9,315,700	4,519,680	6,520,990	2,001,310	49%
39	Lower Kuskokwim	45,435,933	28,968,961	31,840,153	2,871,192	64%
40	Lower Yukon	19,896,016	11,997,659	13,927,211	1,929,552	60%
41	Mat-Su	80,993,413	59,111,447	56,695,389	0	73%
42	Nanana	1,732,845	1,005,643	1,212,992	207,349	58%
43	Nome	7,013,644	4,077,783	4,909,551	831,768	58%
44	North Slope	43,150,068	20,680,500	30,205,046	9,524,548	48%
45	Northwest Arctic	23,012,977	11,993,882	16,109,084	4,115,202	52%
46	Pelican	630,278	330,120	441,195	111,075	52%
47	Petersburg	5,296,650	3,595,918	3,707,655	111,737	68%
48	Pribilof	2,748,600	1,547,494	1,924,020	376,526	56%
49	Sitka	11,027,597	8,303,056	7,719,318	0	75%
50	Skegway	1,462,002	838,321	1,023,401	185,080	57%
51	Southeast Island	4,048,750	2,615,282	2,832,725	217,443	65%
52	Southwest Region	9,649,489	5,837,056	6,754,642	917,586	60%
53	St. Mary's	1,400,000	805,900	980,000	174,100	58%
54	Tanana	1,546,500	610,600	1,082,550	471,950	39%
55	Unalaska	3,742,611	2,381,430	2,619,828	238,398	64%
56	Valdez	7,680,728	5,324,180	5,376,510	52,330	69%
57	Wrangell	3,878,101	2,602,696	2,714,671	111,975	67%
58	Yakutat	2,051,951	1,361,996	1,436,296	74,300	66%
59	Yukon Flats	7,111,115	3,844,906	5,016,281	1,171,375	54%
60	Yukon/Koyukuk	7,985,386	5,181,130	5,589,770	408,640	65%
61	Yupik	5,503,370	2,779,670	3,852,359	1,072,689	51%
62						
63	TOTALS:	954,348,670	\$643,524,288	\$668,044,069	\$41,060,221	-

FISCAL NOTE

STATE OF ALASKA

BILL NO. CSSB 36(FIN) am

1998 LEGISLATIVE SESSION

Revision Date: March 25, 1998

Department Affected: Education

Title: An Act relating to transportation of public school students; relating to school construction grants; etc.

BRU: K-12 Support

Sponsor: Senator Phillips

Component: Pupil Transportation

Requester: House HESS

COMPONENT SERIAL NO. 144

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	\$1,461.5	\$1,505.3	\$1,550.5	\$1,597.0	\$1,644.9	\$1,694.3
MISCELLANEOUS						
TOTAL OPERATING	\$1,461.5	\$1,505.3	\$1,550.5	\$1,597.0	\$1,644.9	\$1,694.3

CAPITAL EXPENDITURES	0.0					
-----------------------------	-----	--	--	--	--	--

CHANGE IN REVENUES	0.0					
---------------------------	-----	--	--	--	--	--

FUND SOURCE

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	\$1,461.5	\$1,505.3	\$1,550.5	\$1,597.0	\$1,644.9	\$1,694.3
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	\$1,461.5	\$1,505.3	\$1,550.5	\$1,597.0	\$1,644.9	\$1,694.3

POSITIONS:

FULL-TIME	0					
PART-TIME	0					
TEMPORARY	0					

Estimate of current year (FY98) impact: \$ 0

ANALYSIS: (Attach a separate page if necessary.)

The fiscal impact noted above is based on the assumption that Anchorage School District would be reimbursed for 90% of all costs associated with district-operated school transportation, including contract administration costs of approximately \$204,000, and 100% of costs associated with contracted to/from school transportation, but not including deducts from contracted transportation for hazardous or kindergarten routes. An inflation factor of 3% is assumed for FY00 through FY04.

Prepared by: Eddy Jeans, School Finance Director

Phone: 465-8687

Division: Education Support Services

Date: 3/25/98

Approved by Commissioner: Shirley J. Holloway, Ph. D.

Shirley J. Holloway

Agency: Department of Education

Date: 3/25/98

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DEPARTMENT OF EDUCATION

CSSB 36(FIN) am. Sec. 11 (Amended to 90%)

Anchorage S.D.---FY97 Statement of Operations

90% Reimbursement under proposed method \$5,350,999
(90% of total costs as stated on the district's
transportation statement of operations for
district-operated services: \$5,945,555)

Less: Reimbursement under current method (3,973,414)
(66.83% of total costs: \$5,945,555)

Difference Between Current and Proposed Method \$1,377,585

FY98 3% increase	\$1,418,913
FY99 3% increase	\$1,461,480
FY00 3% increase	\$1,505,324
FY01 3% increase	\$1,550,484
FY02 3% increase	\$1,596,999
FY03 3% increase	\$1,644,909
FY04 3% increase	\$1,694,256

Department of Education CSSB 36(FIN) am

Following is a list by page and line number of technical issues regarding CSSB 36(FIN) am.

1. The terms "state support" and "state share" are similar and therefore confusing. Recommended changes are as follows:
 - Page 2, line 9, delete [funding], insert "aid"
 - Page 2, line 14, delete [state share], insert "basic need"
 - Page 2, line 17, delete [state funding], insert "basic need"
 - Page 2, line 22, delete [share and a], insert "aid, the required"
 - Page 2, line 23, insert before determination, "and deductible Impact Aid"
 - Page 2, line 24, delete [state share], insert "state aid"
 - Page 2, line 24, delete [state support], insert "basic need"
 - Page 2, line 24, delete [a], insert "the required"
 - Page 2, line 25, delete [state support], insert "basic need"
 - Page 3, line 7, insert after, (2) the "required"Other sections of the bill may need to be amended for consistency.
2. Page 3, line ? – does not provide transitional language for newly formed boroughs. Current law provides a four year transition to the four mill required local effort.
3. Page 4, line 5 – should delete [ADM] and insert "intensive student count."
4. Page 4, lines 6 through 9 – requires districts to have on file with the department a plan of service for special education, gifted and talented education, vocational education, and bilingual education to qualify for the 20% special needs adjustment. Currently Aleutian Region, Hydaburg, Mt. Edgecumbe and Tanana do not have gifted and talented plans on file with DOE. Mt. Edgecumbe, Skagway and Southeast Island do not have bilingual education plans on file with DOE. Therefore, these districts will not qualify for the 20% special needs adjustment. This loss is not reflected in the department's spreadsheets.
5. Page 5, line 11 – school size table begins with 1 ADM. This is inconsistent with the transition language on page 21, line 15. The school size table is very aggressive in applying multipliers for adjusted ADM. Depending on the definition of "school" the table raises many issues.
6. Page 5, line ? – current foundation program has a three year hold harmless for school districts that experience a drop in enrollment of 10% or more from one year to the next. This proposed legislation does not contain a similar safety net.
7. Page 7, lines 16 through 20 – requires the department to adjust district cost factors by the Anchorage consumer price index and submit proposed district cost factors to the legislature every other year. The department contacted the McDowell Group for advice in meeting this requirement. McDowell Group stated the Anchorage CPI has no relationship to district cost factors and that inflationary adjustments should occur

Department of Education
CSSB 36(FIN) am

elsewhere in this legislation. McDowell Group also indicated that DOE could not apply the same methodology they used in determining the proposed district cost factors in CS SB36. McDowell did not suggest an alternative methodology to determine district cost factors.

8. Page 9, line 2 – minimum expenditure for instruction. Most districts can not meet this requirement due to fixed costs to operate facilities. Only school districts with large student populations and larger schools can meet this requirement.
9. Page 9, line 30 - the definition of “instructional component” is incomplete.
10. Page 12, line 4 – need to include a definition of eligible Impact Aid. DOE is revising the definition of eligible Impact Aid to conform to the law following reauthorization.
11. Page 17, lines 6 through 12 – Funding for Special Education Service Agency (SESA). This section can not be applied as CS SB36 is currently written. The funding formula no longer requires special education students to be identified and does not make an allocation specific for special education.
12. Page 21, line 4 – subsection(b) requires department to define “school.” Current regulation 4 AAC 05.900(5) defines a school as a program of instruction. There is a lack of data to support a consistent definition of “school.” As the definition is clarified a significant reallocation of dollars will occur.
13. Page 21, lines 6 through 9 – Transition for proposed district cost factors. Requires the department to submit to the legislature proposed districts cost factors by January 15, 2001. As previously stated the McDowell Group has informed DOE that their methodology can not be used to update proposed district cost factors.
14. Page 21, lines 15 through 19 – Transition for small schools. Need to clarify intent with the school size table on page 5 and include appropriate language on page 5.
15. Page 21, lines 19 through 24 – Transition for minimum expenditure for instruction. As previously mentioned only school districts with large student populations and larger schools can meet this requirement.
16. Page 14, line 14 – removes the requirement to employ a chief school administrator. If districts hire a non-certified administrator to run the school district, the administrator would not be subject to the ethic requirements of the PTPC.

Executive Summary

The basic question addressed in this report is "Do current adjustment factors provide accurate compensation for differences in school - and school district - operating costs that are due to size and location?" The short answer is that statistical analysis indicates current size and location adjustments relatively undercompensate some districts for differences in school operating costs.

The following executive summary introduces the six major findings and recommendations of this study. Results of the analysis are provided in the *Summary of Results* located prior to Chapter I in this study.

1. Definition of Recommended Funding Formula

The study team recommends that the education funding formula be divided into three components - instruction, nonpersonal services and administration. One component, instruction, is specifically related to schools. The other two components are district-level allocations. The components are separated because each has unique adjustment factors for size and location. The separation of components applies only to the *allocation of aid* and is not intended to imply *expenditure limits* in any component.

- **Instructional Allocations.** The instructional component includes all school-specific personnel required to operate schools, including teachers, building administrators, aides and administrative and building support staff.
- **Nonpersonal Services Allocations.** This component includes all non-personnel costs in school districts, including non-personnel costs associated with instruction and district administration.
- **Administration Allocations.** This component includes the personnel costs of certificated and classified administrative personnel engaged in district-wide functions that are not specifically related to educational services delivered in schools.

2. Definition of Funding Units

The study team recommends that schools, rather than funding communities, be the basic unit for education funding. The school is the fundamental cost center for delivering instructional services. The basic units of funding under current law are "funding communities" – which are defined inconsistently and which would not provide equitable treatment for all schools even if they were defined consistently. Adopting schools as the basis for funding would result in more equitable allocation of instructional resources by providing comparable levels of instructional staffing in all schools regardless of district size and location.

3. Adjustments for School Size

The study team recommends that statistically derived adjustment factors be used to compensate for the higher per-student cost of operating smaller schools. This study provides an objective, defensible and empirical basis for instructional staffing in all sizes of schools. The recommended size factors were developed by a study team of school management and business experts, blended with analysis of the instructional staffing patterns of Alaska's schools.

Study results indicate that school size has enormous influence on operating cost per student, with the efficiency curve rising rapidly from the smallest schools to a school size of 500 to 600 students. Beyond that, size instructional efficiencies increased slowly, with less perceptible gains beyond 1,500 students.

4. Adjustments for Location

A. Instructional Component

The study team recommends that area cost differentials (ACDs) in the instructional component of the formula be eliminated, allowing market forces and individual district needs and choices to determine compensation levels. ACDs based on average instructional salaries would result in several rural districts (with high current ACDs) having lower ACDs than Anchorage.⁴ This means that adoption of area cost differentials (based on average teacher salaries) for the instructional component would reduce aid to several rural school districts, a result counter to the equity criteria required for this study.

Analysis of instructional salaries shows little relationship between current ACDs and actual salaries paid. Categorizing districts by size, location and accessibility showed that the average instructional salary in Anchorage is only one percent lower than the average in the other 52 districts. Most districts (35 of 53), including many with significant ACDs, paid within five percent of the statewide instructional salary average, with several rural districts having salary schedules – and average salaries – lower than in Anchorage.⁵

⁴ Other states that have area cost differentials typically use them to compensate for higher costs in urban schools.

⁵ The analysis of average salaries includes housing allowances as indicated in district financial reports. The analysis of salary schedules excludes housing allowances because we have insufficient information to allow us to allocate the allowance to individuals.

Reasons for this salary uniformity are many, but analysis shows that teacher longevity is the primary reason. Salary schedules in rural districts are somewhat higher than in Anchorage on average (although several districts with high ACDs have lower salary schedules than Anchorage). Even in those districts with higher salary schedules than Anchorage, few have teachers with average years of experience near the average for Anchorage. The result is that costs associated with higher salary schedules in rural areas are offset by costs associated with greater longevity in urban districts. Average salaries in all districts fall in a surprisingly narrow range.

Research on private sector salary practices confirms that salaries tend to be higher in Anchorage than in districts with high ACDs. Location differentials are rarely paid by private industry, and are nominal if paid. Among private and public sector policies researched for this study, the sole exception is the State of Alaska, which pays a location differential based on the estimated cost of a "market basket" intended to reflect household spending.

B. Nonpersonal Services and Administrative Components

The study team recommends that area cost differential "multipliers" be used to adjust for higher noninstructional costs due to district size and location. The key technical emphasis of the recommended separation of the formula into three components is that size and location have different impacts on each component. This has many implications, but the most important is that the cumulative effects of all factors affecting noninstructional costs - geography, climate, local economic conditions, cultural needs, design and condition of buildings, proximity of schools and similar factors, as well as the number of students and prices of goods and services purchased by districts - are incorporated in the noninstructional multipliers.

One critical finding of this study is that differences in per-student noninstructional costs far exceed differences in existing ACDs. While the current ACDs may over-compensate some districts for personnel costs, they under-compensate some districts for dramatically higher per-student noninstructional costs.

Of the three components of the funding formula, administrative costs have the widest variability from district to district. Though extremely wide variations of administrative cost per student can be demonstrated, statistical analysis cannot identify the reasons for the variance. What is known is that administrative cost efficiency improves rapidly as district size increases, but the largest districts are not necessarily the most cost efficient. It is clear that no uniform administrative staffing standards exist from district to district, even among districts of similar size.

5. Data Requirements

The study team recommends that existing reporting systems be strengthened and that databases to support school cost analyses be further developed. Databases needing attention include those containing instructional salary and staff records, district financial reports and records of student attendance and participation in special programs. The quality of the databases must be improved in order to allow continued progress toward equitable allocation of education funds.

Data improvements could come through management audits. The purposes of these management audits would be:

- To generate better information for future computation of multipliers for the nonpersonal services and administrative components of the funding formula.
- To explore options for reducing costs through cooperation, consolidation, centralized business functions and other management methods.

Once database improvements are made, statistical analysis similar to that which produced clear results for the instructional component could produce improved results for the two noninstructional components of education funding.

6. Transitional Implementation

The study team recommends that negative impacts of the revised size and location adjustments be mitigated. The proposed adjustment factors narrow the range of per-student education aid among districts. Nevertheless, any reallocation of a fixed amount of funds that produces "gainers" also produces "losers." A provision to prevent any district from receiving less than its current level of aid as a result of revised adjustment factors would allow "gainers" to benefit without the gains coming at the expense of other districts.

The recommended revisions to the funding formula generate a relatively small reallocation of funds (about 2.7 percent of the current level of Basic Need). While a transitional provision would provide less equity than full implementation of the recommended adjustment factors, it would offer improvement over the disparity in funding that now exists. This option would, of course, require appropriation of additional funds. The first-year cost of transitional implementation is estimated to be between \$16 million and \$20 million.

4 AAC 09.007. DEFINITION OF SCHOOL FOR CALCULATION OF STATE AID TO SCHOOL DISTRICTS. (a) For the purpose of calculating state aid to public school districts under the funding formula provided in AS 14.17.XXX, the number of schools in each district shall be determined as follows:

(1) for a community with an ADM of 10 to 50, 1 school;

(2) for a community with an ADM of 51 to 750:

(A) 1 elementary school, which includes those students in grades kindergarten through 6; and

(B) 1 secondary school, which includes students in grades 7 through 12;

(3) for a community with an ADM of greater than 750, each facility which is administered as a separate school will be counted as 1 school, except:

(A) each alternative school with an ADM of less than 250 will be counted with the largest school of the district.

5/8/98 pmm

0-LS0070J

Ford

5/8/98

* #16 pg 8 adopted

adopted N/D 5/10/98 2:00 am

HOUSE CS FOR CS FOR SENATE BILL NO. 36(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:

Referred:

Sponsor(s): SENATORS PHILLIPS, Taylor, Halford, Wilken, Torgerson

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to public schools; relating to the definition of a school district,
2 to the transportation of students, to employment of chief school administrators, to
3 school district layoff plans, to the special education service agency, and to the
4 child care grant program; and providing for an effective date."

5 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

6 * **Section 1. PURPOSE.** The purposes of sec. 2 of this Act are to

7 (1) provide a level of funding through the public school funding program that
8 allows for an equitable level of educational opportunities for those students attending the
9 public schools of the state; and

10 (2) provide an equitable level of funding to each school within a school
11 district.

12 * **Sec. 2.** AS 14.17 is amended by adding new sections to read:

13 **Article 1. State Aid to Public Schools.**

14 **Sec. 14.17.300. Public school account.** (a) The public school account is

1 established. The account consists of appropriations for distribution to school districts,
2 the state boarding school, and for centralized correspondence study under this chapter.

3 (b) The money in the account may be used only in aid of public schools,
4 including community school programs, and for centralized correspondence study
5 programs under this chapter.

6 **Sec. 14.17.400. State aid for districts.** (a) The state aid for which a school
7 district is eligible in a fiscal year is equal to the amount for which a district qualifies
8 under AS 14.17.410.

9 (b) If the amount in the public school account is insufficient to meet the
10 amounts authorized under (a) of this section for a fiscal year, the department shall
11 reduce pro rata each district's basic need by the necessary percentage as determined
12 by the department. If the basic need of each district is reduced under this subsection,
13 the department shall also reduce state funding for centralized correspondence study and
14 the state boarding school by the same percentage.

15 **Sec. 14.17.410. Public school funding.** (a) A district is eligible for public
16 school funding in an amount equal to the sum calculated under (b) and (c) of this
17 section.

18 (b) Public school funding consists of state aid, a required local contribution,
19 and eligible federal impact aid determined as follows:

20 (1) state aid equals basic need minus a required local contribution and
21 90 percent of eligible federal impact aid for that fiscal year; basic need equals the sum
22 obtained under (D) of this paragraph, multiplied by the base student allocation set out
23 in AS 14.17.470; district adjusted ADM is calculated as follows:

24 (A) the ADM of each school in the district is calculated by
25 applying the school size factor to the student count as set out in AS 14.17.450;

26 (B) the number obtained under (A) of this paragraph is
27 multiplied by the district cost factor described in AS 14.17.460;

28 (C) the ADMs of each school in a district, as adjusted according
29 to (A) and (B) of this paragraph, are added; the sum is then multiplied by the
30 special needs factor set out in AS 14.17.420(a)(1);

31 (D) the number obtained for intensive services under

1 AS 14.17.420(a)(2) and the number obtained for correspondence study under
2 AS 14.17.430 are added to the number obtained under (C) of this paragraph;

3 (2) the required local contribution of a city or borough school district
4 is the equivalent of a four mill tax levy on the full and true value of the taxable real
5 and personal property in the district as of January 1 of the second preceding fiscal
6 year, as determined by the Department of Community and Regional Affairs under
7 AS 14.17.510 and AS 29.45.110, not to exceed 45 percent of a district's basic need
8 for the preceding fiscal year as determined under (1) of this subsection.

9 (c) In addition to the local contribution required under (b)(2) of this section,
10 a city or borough school district in a fiscal year may make a local contribution of not
11 more than the greater of

12 (1) the equivalent of a two mill tax levy on the full and true value of
13 the taxable real and personal property in the district as of January 1 of the second
14 preceding fiscal year, as determined by the Department of Community and Regional
15 Affairs under AS 14.17.510 and AS 29.45.110; or

16 (2) 23 percent of the district's basic need for the fiscal year under
17 (b)(1) of this section.

18 (d) State aid may not be provided to a city or borough school district if the
19 local contributions required under (b)(2) of this section have not been made.

20 (e) If a city or borough school district is established after July 1, 1998, for the
21 first three fiscal years in which the city or borough school district operates schools,
22 local contributions may be less than the amount that would otherwise be required
23 under (b)(2) of this section, except that

24 (1) in the second fiscal year of operations, local contributions must be
25 at least the greater of

26 (A) the local contributions, excluding federal impact aid, for the
27 previous fiscal year; or

28 (B) the sum of 10 percent of the district's eligible federal
29 impact aid for that year and the equivalent of a two mill tax levy on the full
30 and true value of the taxable real and personal property in the city or borough
31 school district as of January 1 of the second preceding fiscal year, as

1 determined by the Department of Community and Regional Affairs under
2 AS 14.17.510 and AS 29.45.110; and

3 (2) in the third year of operation, local contributions must be at least
4 the greater of

5 (A) the local contributions, excluding federal impact aid, for the
6 previous fiscal year; or

7 (B) the sum of 10 percent of the district's eligible federal
8 impact aid for that year and the equivalent of a three mill tax levy on the full
9 and true value of the taxable real and personal property in the district as of
10 January 1 of the second preceding fiscal year, as determined by the Department
11 of Community and Regional Affairs under AS 14.17.510 and AS 29.45.110.

12 (f) A school district is eligible for additional state aid in the amount by which
13 the local contributions that would otherwise have been required under (b)(2) of this
14 section exceed the district's actual local contributions under (e) of this section.

15 **Sec. 14.17.420. Special needs and intensive services funding.** (a) As a
16 component of public school funding, a district is eligible for special needs funding and
17 may be eligible for intensive services funding as follows:

18 (1) special needs funding is available to a district to assist the district
19 in providing special education, gifted and talented education, vocational education, and
20 bilingual education services to its students; a special needs funding factor of 1.20 shall
21 be applied as set out in AS 14.17.410(b)(1);

22 (2) in addition to the special needs funding for which a district is
23 eligible under (1) of this subsection, a district is eligible for intensive services funding
24 for each special education student who needs and receives intensive services and is
25 enrolled on the last day of the count period; for each such student, intensive services
26 funding is equal to the intensive student count multiplied by five.

27 (b) If a district offers special education, gifted and talented education,
28 vocational education, or bilingual education services, in order to receive funding under
29 (a)(1) of this section, the district must file with the department a plan that indicates the
30 services that will be provided to students who receive these services.

31 (c) In this section, "intensive services" has the meaning given by the

1 department by regulation adopted under AS 14.30.180 - 14.30.350.

2 **Sec. 14.17.430. State funding for correspondence study.** Except as provided
3 in AS 14.17.400(b), funding for the state centralized correspondence study program or
4 a district correspondence program, including a district that offers a statewide
5 correspondence study program, includes an allocation from the public school account
6 in an amount calculated by multiplying the ADM of the correspondence program by
7 the base student allocation and multiplying that product by 80 percent.

8 **Sec. 14.17.440. State funding for state boarding schools.** (a) Except as
9 provided in AS 14.17.400(b), funding for state boarding schools established under
10 AS 14.16.010 includes an allocation from the public school account in an amount
11 calculated by

12 (1) determining the ADM of state boarding schools by applying the
13 school size factor to the student count as described in AS 14.17.450;

14 (2) multiplying the number obtained under (1) of this subsection by the
15 special needs factor in AS 14.17.420(a)(1) and multiplying that product by the base
16 student allocation; and

17 (3) multiplying the product determined under (2) of this subsection by
18 the district cost factor that is applicable to calculation of the state aid for the adjacent
19 school district under AS 14.17.460.

20 (b) State boarding schools are also eligible for intensive services funding under
21 AS 14.17.420(a)(2).

22 **Sec. 14.17.450. School size factor.** (a) For purposes of calculating a school's
23 ADM to determine state aid, the ADM of each school in a district shall be computed
24 by applying the following formula:

25		If the student count		The adjusted student count is		
26		in a school is		The number of		
27				students in		
28	At least	But less than	Base	Multiplier	excess of	
29	10	- 20	39.6			
30	20	- 30	39.6	+ (1.62	x	20)
31	30	- 75	55.8	+ (1.49	x	30)

1	75	-	150	122.85	+	(1.27	x	75)
2	150	-	250	218.1	+	(1.08	x	150)
3	250	-	400	326.1	+	(0.97	x	250)
4	400	-	750	471.6	+	(0.92	x	400)
5	750 or over			793.6	+	(0.84	x	750).

6 (b) If the ADM in a school is less than 10, those students shall be included in
7 the ADM of the school in that district with the lowest ADM as determined by the most
8 recent student count data for that district.

9 **Sec. 14.17.460. District cost factors.** (a) For purposes of calculating a
10 district's adjusted ADM under AS 14.17.410(b)(1), the district cost factor for a school
11 district is as follows:

12	DISTRICT	DISTRICT COST FACTOR
13	Alaska Gateway	1.291
14	Aleutians East	1.423
15	Aleutians Region	1.736
16	Alyeska Central School	1.000
17	Anchorage	1.000
18	Annette Island	1.011
19	Bering Strait	1.525
20	Bristol Bay	1.262
21	Chatham	1.120
22	Chugach	1.294
23	Copper River	1.176
24	Cordova	1.096
25	Craig	1.010
26	Delta/Greely	1.106
27	Denali	1.313
28	Dillingham	1.254
29	Fairbanks	1.039
30	Galena	1.348
31	Haines	1.008

1	Hoonah	1.055
2	Hydaburg	1.085
3	Iditarod	1.470
4	Juneau	1.005
5	Kake	1.025
6	Kashunamiut	1.389
7	Kenai Peninsula	1.004
8	Ketchikan	1.000
9	Klawock	1.017
10	Kodiak Island	1.093
11	Kuspuk	1.434
12	Lake and Peninsula	1.558
13	Lower Kuskokwim	1.491
14	Lower Yukon	1.438
15	Matanuska-Susitna	1.010
16	Mt. Edgecumbe	1.000
17	Nenana	1.270
18	Nome	1.319
19	North Slope	1.504
20	Northwest Arctic	1.549
21	Pelican	1.290
22	Petersburg	1.000
23	Pribilof	1.419
24	Sitka	1.000
25	Skagway	1.143
26	Southeast Island	1.124
27	Southwest Region	1.423
28	St. Mary's	1.351
29	Tanana	1.496
30	Unalaska	1.245
31	Valdez	1.095

1	Wrangell	1.000
2	Yakutat	1.046
3	Yukon Flats	1.668
4	Yukon/Koyukuk	1.502
5	Yupit	1.469.

6 (b) The department shall monitor the cost factors established under (a) of this
 7 section and shall prepare and submit to the legislature by January 15 of every other
 8 fiscal year proposed district cost factors.

9 **Sec. 14.17.470. Base student allocation.** The base student allocation is
 10 \$ ~~39.28~~ 39.40

11 **Sec. 14.17.480. Quality school funding.** As a component of public school
 12 funding, a district is eligible to receive a quality school funding grant not to exceed
 13 the district's adjusted ADM multiplied by \$16. The department shall by regulation
 14 establish a competitive grant process to implement this section.

15 **Sec. 14.17.490. Supplementary public school funding floor.** (a) Except as
 16 provided in (b) and (c) of this section, if, in fiscal year 1999, a city or borough school
 17 district or a regional educational attendance area would receive less public school
 18 funding under AS 14.17.410 than the district or area would have received as state aid,
 19 the district or area is, in each fiscal year, eligible to receive additional public school
 20 funding equal to the difference between the public school funding the district or area
 21 was eligible to receive under AS 14.17.410 in fiscal year 1999 and the state aid the
 22 district or area would have received in fiscal year 1999.

23 (b) A city or borough school district is not eligible for additional funding
 24 authorized under (a) of this section unless, during the fiscal year in which the district
 25 receives funding under (a) of this section, the district received a local contribution
 26 equal to at least the equivalent of a four mill tax levy on the full and true value of the
 27 taxable real and personal property in the district as of January 1 of the second
 28 preceding fiscal year as determined by the Department of Community and Regional
 29 Affairs under AS 14.17.510 and AS 29.45.110.

30 (c) For the purposes of the reduction required under AS 14.17.400(b), funding
 31 authorized under (a) of this section is treated the same as the state share of public

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1 school funding under AS 14.17.410.

2 (d) For purposes of this section, "state aid" means state aid distributed under
3 the provisions of AS 14.17, as those provisions read on January 1, 1998.

4 **Article 2. Preparation of Public School Funding Budget.**

5 **Sec. 14.17.500. Student count estimate.** (a) A district shall prepare and
6 submit to the department by November 5 of each fiscal year, in the manner and on
7 forms prescribed by the department, an estimate of its ADM and other student count
8 data, including per school student count data, for the succeeding fiscal year upon
9 which computations can be made to estimate the amount of state aid for which the
10 district may be eligible under AS 14.17.400 in the succeeding fiscal year. In making
11 its report, the district shall consider its ADM, other student count data, the pattern of
12 growth or decline of the student population in preceding years, and other pertinent
13 information available to the district.

14 (b) Part-time students shall be included in the student count data in accordance
15 with regulations adopted by the department.

16 **Sec. 14.17.505. Fund balance in school operating fund.** (2) A district may
17 not accumulate in a fiscal year an unreserved portion of its year-end fund balance in
18 its school operating fund, as defined by department regulations, that is greater than 10
19 percent of its expenditures for that fiscal year.

20 (b) The department shall review each district's annual audit under
21 AS 14.14.050 for the preceding fiscal year to ascertain its year-end operating fund
22 balance. The amount by which the unreserved portion of that balance exceeds the
23 amount permitted in (a) of this section shall be deducted from the state aid that would
24 otherwise be paid to the district in the current fiscal year.

25 **Sec. 14.17.510. Determination of full and true value by Department of**
26 **Community and Regional Affairs.** (a) To determine the amount of required local
27 contribution under AS 14.17.410(b)(2) and to aid the department and the legislature
28 in planning, the Department of Community and Regional Affairs, in consultation with
29 the assessor for each district in a city or borough, shall determine the full and true
30 value of the taxable real and personal property in each district in a city or borough.
31 If there is no local assessor or current local assessment for a city or borough school

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

12 (b) Motor vehicles subject to the motor vehicle registration tax under
13 AS 28.10.431 shall be treated as taxable property under this section.

14 **Sec. 14.17.520. Minimum expenditure for instruction.** (a) A district shall
15 budget for and spend a minimum of 70 percent of its school operating expenditures in
16 each fiscal year on the instructional component of the district budget.

17 (b) The commissioner shall reject a district budget that does not comply with
18 (a) of this section and, unless a waiver has been granted by the board under (d) of this
19 section, shall withhold payments of state aid from that district, beginning with the
20 payment for the second full month after rejection and continuing until the school board
21 of the district revises the district budget to comply with (a) of this section.

22 (c) The commissioner shall review the annual audit of each district for
23 compliance with the expenditure requirements of (a) of this section. If the
24 commissioner determines that a district does not meet those requirements, the
25 commissioner shall advise the district of the determination, calculate the amount of the
26 deficiency, and deduct that amount from state aid paid to the district for the current
27 fiscal year. A deduction in state aid required under this subsection begins with the
28 payment for the second full month after the determination, unless a waiver has been
29 granted by the board under (d) of this section.

30 (d) A district that has been determined by the commissioner to be out of
31 compliance with the requirements of this section may, within 20 days of the

1 commissioner's determination, request a waiver by the board of the imposition by the
2 commissioner of any reduction in state aid payments under (b) or (c) of this section.
3 The request must be in writing and must include an analysis of the reasons and causes
4 for the district's inability to comply with the requirements of this section. The board
5 may grant the waiver if the board determines that the district's failure to meet the
6 expenditure requirements of this section was due to circumstances beyond the control
7 of the district. The request must also be submitted to the Legislative Budget and Audit
8 Committee, which shall review the district's request and forward the committee's
9 recommendations on it to the board.

10 (e) The commissioner shall submit an annual report on actions taken by the
11 commissioner or the board under this section to the Legislative Budget and Audit
12 Committee by April 15 of each year.

13 (f) In this section, "instructional component" includes expenditures for teachers
14 and for pupil support services.

15 **Article 3. Procedure for Payments of State Aid.**

16 **Sec. 14.17.600. Student counting periods.** (a) Within two weeks after the
17 end of the 20-school-day period ending the fourth Friday in October, each district shall
18 transmit a report to the department that, under regulations adopted by the department,
19 reports its ADM for that counting period and other student count information that will
20 aid the department in making a determination of its state aid under the public school
21 funding program. For centralized correspondence study, the October report shall be
22 based on the period from July 1 through the fourth Friday in October, except that
23 summer school students shall be counted as a proportionate fraction as determined by
24 the department. The department may make necessary corrections in the report
25 submitted and shall notify the district of changes made. The commissioner shall notify
26 the governor of additional appropriations the commissioner estimates to be necessary
27 to fully finance the public school funding program for the current fiscal year.

28 (b) Upon written request and for good cause shown, the commissioner may
29 permit a district to use a 20-school-day counting period other than the period set out
30 in (a) of this section. However, a counting period approved under this subsection must
31 be 20 consecutive school days unless one or more alternate counting periods are

1 necessary to permit a district to implement flexible scheduling that meets the district's
 2 needs and goals without jeopardizing the state aid for which the district would be
 3 ordinarily be eligible under this chapter.

4 **Sec. 14.17.610. Distribution of state aid.** (a) The department shall determine
 5 the state aid for each school district in a fiscal year on the basis of the district's
 6 student count data reported under AS 14.17.600. On or before the 15th day of each
 7 of the first nine months of each fiscal year, one-twelfth of each district's state aid shall
 8 be distributed on the basis of the data reported for the preceding fiscal year. On or
 9 before the 15th day of each of the last three months of each fiscal year, one-third of
 10 the balance of each district's state aid shall be distributed, after the balance has been
 11 recomputed on the basis of student count and other data reported for the current fiscal
 12 year.

13 (b) Distribution of state aid under (a) of this section shall be made as required
 14 under AS 14.17.410. If a district receives more state aid than it is entitled to receive
 15 under this chapter, the district shall immediately remit the amount of overpayment to
 16 the commissioner, to be returned to the public school account. The department may
 17 make adjustments to a district's state aid to correct underpayments made in previous
 18 fiscal years.

19 (c) Upon an adequate showing of a cash flow shortfall of a district, and in the
 20 discretion of the commissioner, the department may make advance payments to a
 21 district. The total of advance payments may not exceed the amount of state aid for
 22 which the district is eligible for the fiscal year.

23 **Article 4. General Provisions.**

24 **Sec. 14.17.900. Construction and implementation of chapter.** (a) This
 25 chapter does not create a debt of the state. Each district shall establish, maintain, and
 26 operate under a balanced budget. The state is not responsible for the debts of a school
 27 district.

28 (b) Money to carry out the provisions of this chapter may be appropriated
 29 annually by the legislature into the public school account. If the amount in the
 30 account is insufficient to meet the allocations authorized under AS 14.17.400 -
 31 14.17.470 for a fiscal year, state aid shall be reduced according to AS 14.17.400(b).

1 **Sec. 14.17.910. Restrictions governing receipt and expenditure of district**
2 **money.** (a) Each district shall maintain complete financial records of the receipt and
3 disbursement of state aid, money acquired from local effort, and other money received
4 or held by the district. The records must be in the form required by the department
5 and are subject to audit by the department at a time and place designated by the
6 department.

7 (b) State aid provided under this chapter is for general operational purposes
8 of the district. All district money, including state aid, shall be received, held,
9 allocated, and expended by the district under applicable local law and state and federal
10 constitutional provisions, statutes, and regulations, including those related to ethical
11 standards and accounting principles.

12 **Sec. 14.17.920. Regulations.** The department shall adopt regulations necessary
13 to implement this chapter.

14 **Sec. 14.17.990. Definitions.** In this chapter, unless the context requires
15 otherwise,

16 (1) "ADM or average daily membership" means the aggregate number
17 of full-time equivalent students enrolled in a school district during the student count
18 period for which a determination is being made, divided by the actual number of days
19 that school is in session for the student count period for which the determination is
20 being made;

21 (2) "district" means a city or borough school district or a regional
22 educational attendance area;

23 (3) "district adjusted ADM" means the number resulting from the
24 calculations under AS 14.17.410(b)(1);

25 (4) "district ADM" means the sum of the ADMs in a district;

26 (5) "eligible federal impact aid" means the amount of federal impact
27 aid received by a district as of March 1 of the fiscal year as a result of an application
28 submitted in the preceding fiscal year, including advance payments and adjustments
29 received since March 1 of the preceding fiscal year from prior year applications, under
30 20 U.S.C. 7701 - 7714, except payments received under 20 U.S.C. 7703(f)(2)(B), to
31 the extent the state may consider that aid as local resources under federal law;