

STUDENT COUNT PERIOD

AS 14.17.600 (a) *Within two weeks after the end of the 20-school-day period ending the fourth Friday in October, each district shall transmit a report to the department that, under regulations adopted by the department, reports its ADM for that count period and other student count information that will aid the department in making a determination of its state aid under the public school funding program.*

For the 2024-2025 school year the fourth Friday in October is the 25th, which places the first day of the count period on September 30, 2024.

2024-2025 School Year						
October 2024 Count Dates						
S	M	T	W	TH	F	S
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

HOLD HARMLESS PROVISION

AS 14.17.410 (b)(1)(E) *if a school district's ADM adjusted for school size decreases by five percent or more from one fiscal year to the next fiscal year, the school district may use the last fiscal year before the decrease as a base fiscal year to offset the decrease.*

In 2008 House Bill 273 established a Hold Harmless [HH] provision for those districts experiencing a reduction in enrollment in their brick and mortar school average daily membership (ADM).

Eligibility is determined after the first step in the formula where the district’s school size ADM adjustments are calculated and totaled for all the schools and then compared against the prior fiscal year’s school size ADM adjustment total to see if a decrease of 5% or greater has occurred. If the answer is “yes”, then the prior fiscal year is locked in as the “base year” for comparison purposes of using the HH provision over the next three years.

The HH provision is available to the district over a three year step down process provided the school size adjusted ADM total stays below the “base year” giving the district time to transition to the new lower count and reduction in revenue. For example, if the HH provision is activated this FY2025 then the step down would look something like this.

- ◆ FY25 HH = FY25 + 75% of the school size adjustment difference between FY25 and the base year of FY24 is established.
- ◆ FY26 HH = FY26 + 50% of the school size adjustment difference between FY26 and the base year of FY24.
- ◆ FY27 HH = FY27 + 25% of the school size adjustment difference between FY27 and the base year of FY24.

FOUNDATION PAYMENTS

AS 14.17.610 (a) *On or before the 15th day of each of the first nine months of each fiscal year, one-twelfth of each district's state aid shall be distributed on the basis of the data reported for the preceding fiscal year. On or before the 15th day of each of the last three months of each fiscal year, one-third of the balance of each district's state aid shall be distributed, after the balance has been recomputed on the basis of student count and other data reported for the current fiscal year.*

In other words...The payments for the first nine months of the FY2025 are calculated based on the *prior* fiscal year's Foundation (FY 2024). The remaining three months, April, May, and June 2024 are re-calculated and trued up based on the *Finalized* FY2025 Foundation counts ensuring that when the fiscal year ends the districts will have been paid what is due based on their current year reconciled average daily membership (ADM) counts.