

Dillingham City School District - FY27 Funding Summary

Prepared March 19, 2026 | BSA = \$6660

Key Metric	FY27 Value	Description
FY27 Projected ADM	372	Down from 389 in FY26
Intensive Students	4	Down from 5 in FY26
Final Adjusted ADM (AADM)	921.60	After all weighting factors
Basic Need	\$6,137,868	AADM x \$6,660 BSA
State Aid Entitlement	\$4,916,244	Basic Need - Local - Impact
Total Operating Revenue	\$11,684,922	All sources combined

% Change in Cost	FY24 to 25	F25 to YTD FY26
Medical Liabilities	↑ 33.7%	TBD
Insurance	↓ 23%	↑ 68%
Garbage	↑ 90%	↑ 1%
Electricity	↓ 16%	↓ 17%
Transportation	↑ 1.2%	↑ 2.3%
Fuel Oil	↓ 15.2%	↓ 12.8%
Food Services	↑ 12%	↑ 36%

Workbook Navigation

Foundation Formula	Full step-by-step formula calculation
Oil Price Impact	Oil scenarios & BSA increase analysis
Weighting Detail	Statutory weighting tables & process
Scenario 1	100% of cap (\$2,242,602)
Scenario 2	70% of cap (\$1,569,821)
Scenario 3	60% of cap (\$1,345,561)
Scenario Comparison	Side-by-side comparison with charts

Enrollment Trend	Elementary	MS/HS	Total
SY 23	209	216	425
SY 24	179	224	403
SY 25	180	223	403
SY 26	161	221	382
SY 27	151	225	376
Net Gain or Loss			-49

Key Takeaways for FY27 Budget Planning

1. With ADM declining from 389 to 372 (and 5 to 4 intensive), DCSD will see reduced state aid. The BSA remains at \$6,660 per HB 57.
2. ANS oil at \$75/bbl (Spring 2026 DOR forecast) provides a strong revenue picture for the state, reducing pro-rata cut risk.
3. Iran conflict has created significant price volatility – DOR's 80% confidence range is \$45-\$130/bbl for FY27.
4. If oil falls below ~\$60/bbl, education funding may face appropriation shortfalls under AS 14.17.400(b).
5. HB 374 proposes increasing the BSA from \$6,660 to \$7,290 (+\$630). This model uses the current \$6,660 BSA.
6. The FY27 local contribution cap is \$2,242,602. Three scenario tabs model funding at 100%, 70%, and 60% of the cap.
7. At 100% of cap (\$2,242,602), total operating revenue increases by \$542,602 vs. the current \$1,700,000 appropriation.
8. At 70% of cap (\$1,569,821), total operating revenue decreases by \$130,179 vs. current appropriation.
9. At 60% of cap (\$1,345,561), total operating revenue decreases by \$354,439 vs. current appropriation.
10. State Aid Entitlement: Basic Need - Required Local Contribution - 90% of Eligible Federal Impact Aid + Quality Schools Grant.

Sources: AS 14 17 (Foundation Funding Formula); HB 57 (BSA \$6,660); AK Dept of Revenue Spring 2026 Forecast; EIA Alaska North Slope First Purchase Price data; Dillingham FY26 Proposed Budget; DEED Foundation Funding Program

Dillingham City School District

FY2027 State Education Foundation Funding Model

Prepared: March 19, 2026 | Based on AS 14.17 Foundation Formula

Section 1: Key Inputs & Assumptions

Input Parameter	FY26 Actual	FY27 Projected	Source /
Base Student Allocation (BSA)	\$6,660	\$6,660	AS 14.17.470 (HB 57)
Average Daily Membership (ADM)	377	372	20-day Oct count estimate
Intensive Needs Students	4	4	AS 14.17.420(a)(2)
District Cost Factor	1.3460	1.3460	AS 14.17.460
Special Needs Factor	1.20	1.20	AS 14.17.420(a)(1)
Intensive Services Multiplier	13	13	AS 14.17.420(a)(2)
CTE/Vocational Factor	1.015	1.015	AS 14.17.420(a)(3)
Federal Impact Aid (estimated)	\$417,654	\$434,142	ESEA Title VII
Impact Aid Deduction Rate	90.0%	90.0%	AS 14.17.410(b)(1)
Required Local Contribution (2.65 mills)	\$869,746	\$830,896	AS 14.17.410(b)(2)
City Appropriation (Total Local)	\$1,700,000	\$1,700,000	City Resolution; Cap: \$2,242,602
ANS Crude Oil Price (\$/barrel)	\$75.26	\$75.00	AK DOR Spring 2026 Forecast

Section 2: School Size Adjustment (AS 14.17.450)

School / Calculation Step	FY26	FY27	Formula
Elementary - Raw ADM	161	162	Estimated school-level split
Elementary Size-Adjusted ADM	253.06	240.19	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
Dillingham Middle/High - Raw ADM	221	210	Estimated school-level split
Middle/High Size-Adjusted ADM	316.38	290.24	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
District School-Size Adjusted ADM	569.44	530.43	Sum of adjusted school ADMs

Section 3: Weighting Process - ADM to Adjusted ADM (AADM)

Weighting Step	FY26	FY27	Formula /
Step 1: School-Size Adjusted District ADM	569.44	530.43	From Section 2 (AS 14.17.450)
Step 2: Apply District Cost Factor ($\times 1.358$)	766.47	713.96	AS 14.17.460 - Dillingham
Step 3: Apply Special Needs Factor ($\times 1.20$)	919.76	856.75	AS 14.17.420(a)(1)
Step 4: Apply CTE/Vocational Factor ($\times 1.015$)	933.56	869.60	AS 14.17.420(a)(3)
Step 5: Add Intensive Services (count $\times 13$)	52.00	52.00	AS 14.17.420(a)(2) - added to AADM
FINAL Adjusted ADM (AADM)	985.56	921.60	Step 4 + Step 5

Section 4: Basic Need & State Aid Entitlement

Calculation	FY26	FY27	Formula /
Basic Need (AADM \times BSA)	\$6,563,798	\$6,137,868	AS 14.17.410(b)(1)
Less: Required Local Contribution: Minimum	-\$869,746	-\$830,896	2.65 mills on FTV
Less: 90% of Eligible Impact Aid	-\$375,889	-\$390,728	AS 14.17.410(b)(1) - 90% deduction
STATE AID ENTITLEMENT (Projected)	\$5,318,163	\$4,916,244	Basic Need - Local - Impact Aid

Section 5: Total Operating Revenue Projection (Fund 100)

Revenue Source	FY26	FY27 Projected	Notes
State of Alaska Foundation	\$5,318,163	\$4,916,244	From formula calculation
TRS On-Behalf	\$565,408	\$565,048	Estimated at FY26 level
PERS On-Behalf	\$110,000	\$110,000	Estimated at FY26 level
City Appropriation	\$1,700,000	\$1,700,000	Subject to FY27 cap of \$2,242,602
Federal Impact Aid	\$417,654	\$434,142	Federal Title VII
E-Rate (Federal)	\$3,886,488	\$3,886,488	Estimated at FY26 level
E-Rate (State)	\$18,725	\$33,000	State match
Other Revenue	\$75,000	\$40,000	Misc
TOTAL OPERATING REVENUE	\$12,091,438	\$11,684,922	
Total Operating Revenue Change from FY26		-\$406,516	

Key Notes & Assumptions

1. BSA of \$6,660 is the permanent rate from HB 57.

2. ADM of 372 reflects projected FY27 enrollment (down from 389 in FY26), Intensive count of 4 (down from 5).
3. District Cost Factor of 1.358 per AS 14.17.460 (Dillingham). This is the currently applied statutory factor.
4. School size adjustment uses AS 14.17.450 bracket formula. Both schools fall in the 150-250 student bracket.
5. The weighting order per AS 14.17.410(b)(1): Size Adj → Cost Factor → Special Needs (1.20) → CTE (1.015) → Add Intensive (count×13).
6. Impact Aid deduction: State deducts 90% of eligible Impact Aid from state aid. Federal disparity test status affects this.
7. Required Local Contribution of \$869,746 based on 2.65 mills on FTV of taxable property. City Resolution FY26 = \$1,700,000.
8. ANS oil price FY27 forecast: \$75/barrel per AK Dept of Revenue Spring 2026 forecast (up from \$62 in Dec 2025 forecast).

Dillingham City School District

FY2027 Scenario 2: City Funds at 70% of Cap (\$1,569,821)

Prepared: March 19, 2026 | Based on AS 14.17 Foundation Formula

Section 1: Key Inputs & Assumptions

Input Parameter	FY26 Actual	FY27 Projected	Source / Statute
Base Student Allocation (BSA)	\$6,660	\$6,660	AS 14.17.470 (HB 57)
Average Daily Membership (ADM)	377	372	20-day Oct count estimate
Intensive Needs Students	4	4	AS 14.17.420(a)(2)
District Cost Factor	1.3460	1.3460	AS 14.17.460
Special Needs Factor	1.20	1.20	AS 14.17.420(a)(1)
Intensive Services Multiplier	13	13	AS 14.17.420(a)(2)
CTE/Vocational Factor	1.015	1.015	AS 14.17.420(a)(3)
Federal Impact Aid (estimated)	\$417,654	\$434,142	ESEA Title VII
Impact Aid Deduction Rate	90.0%	90.0%	AS 14.17.410(b)(1)
Required Local Contribution (2.65 mills)	\$869,746	\$830,896	AS 14.17.410(b)(2)
City Appropriation (Total Local)	\$1,700,000	\$1,569,821	City Resolution at 70% of Cap (\$1,569,821); AS 14.17.410
ANS Crude Oil Price (\$/barrel)	\$75.26	\$75	AK DOR Spring 2026 Forecast

Section 2: School Size Adjustment (AS 14.17.450)

School / Calculation Step	FY26	FY27	Formula Reference
Leavitt Elementary - Raw ADM	161	162	Estimated school-level split
Elementary Size-Adjusted ADM	253.06	240.19	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
Dillingham Middle/High - Raw ADM	221	210	Estimated school-level split
Middle/High Size-Adjusted ADM	316.38	290.24	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
District School-Size Adjusted ADM	569.44	530.43	Sum of adjusted school ADMs

Section 3: Weighting Process - ADM to Adjusted ADM (AADM)

Weighting Step	FY26	FY27	Formula / Statute
Step 1: School-Size Adjusted District ADM	569.44	530.43	From Section 2 (AS 14.17.450)
Step 2: Apply District Cost Factor (x1.358)	766.47	713.96	AS 14.17.460 - Dillingham
Step 3: Apply Special Needs Factor (x1.20)	919.76	856.75	AS 14.17.420(a)(1)
Step 4: Apply CTE/Vocational Factor (x1.015)	933.56	869.60	AS 14.17.420(a)(3)
Step 5: Add Intensive Services (count x 13)	52	52	AS 14.17.420(a)(2) - added to AADM
FINAL Adjusted ADM (AADM)	985.56	921.60	Step 4 + Step 5

Section 4: Basic Need & State Aid Entitlement

Calculation	FY26	FY27	Formula / Statute
Basic Need (AADM x BSA)	\$6,563,798	\$6,137,868	AS 14.17.410(b)(1)
Less: Required Local Contribution	(\$869,746)	(\$830,896)	2.65 mills on FTV
Less: 90% of Eligible Impact Aid	(\$375,889)	(\$390,728)	AS 14.17.410(b)(1) - 90% deduction
STATE AID ENTITLEMENT (Projected)	\$5,318,163	\$4,916,244	Basic Need - Local - Impact Aid

Section 5: Total Operating Revenue Projection (Fund 100)

Revenue Source	FY26	FY27 Projected	Notes
State of Alaska Foundation	\$5,318,163	\$4,916,244	From formula calculation
TRS On-Behalf	\$565,408	\$565,048	Estimated at FY26 level
PERS On-Behalf	\$110,000	\$110,000	Estimated at FY26 level
City Appropriation	\$1,700,000	\$1,569,821	Subject to FY27 cap of \$2,242,602
Federal Impact Aid	\$417,654	\$434,142	Federal Title VII
E-Rate (Federal)	\$3,886,488	\$3,886,488	Estimated at FY26 level
E-Rate (State)	\$18,725	\$33,000	State match
Other Revenue	\$75,000	\$40,000	Misc
TOTAL OPERATING REVENUE	\$12,091,438	\$11,554,743	
Total Operating Revenue Change from FY26		-\$536,695	
Change vs. Current City Approp (\$1,700,000)		-\$130,179	

Key Notes & Assumptions

- This scenario models the City of Dillingham funding DCSD at 70% of the local contribution cap (\$1,569,821) for FY27.
- City Appropriation set to \$1,569,821 (vs. current \$1,700,000). The FY27 local contribution cap is \$2,242,602.
- State Aid Entitlement does NOT change with City Appropriation -- only the Required Local Contribution (2.65 mills = \$869,746) and 90% of Impact Aid are deducted from Basic Need.
- The change in total operating revenue is driven entirely by the difference in City Appropriation.
- BSA of \$6,660 per HB 57 (permanent rate). ADM of 372, intensive count of 4.
- All other revenue sources (E-Rate, TRS/PERS On-Behalf, Impact Aid) held constant at FY26 levels.
- ANS oil price FY27 forecast: \$75/barrel per AK Dept of Revenue Spring 2026 forecast.
- The weighting order per AS 14.17.410(b)(1): Size Adj -> Cost Factor -> Special Needs (1.20) -> CTE (1.015) -> Add Intensive (count x 13).

Dillingham City School District

FY2027 Scenario 3: City Funds at 60% of Cap (\$1,345,561)

Prepared: March 19, 2026 | Based on AS 14.17 Foundation Formula

Section 1: Key Inputs & Assumptions

Input Parameter	FY26 Actual	FY27 Projected	Source / Statute
Base Student Allocation (BSA)	\$6,660	\$6,660	AS 14.17.470 (HB 57)
Average Daily Membership (ADM)	377	372	20-day Oct count estimate
Intensive Needs Students	4	4	AS 14.17.420(a)(2)
District Cost Factor	1.3460	1.3460	AS 14.17.460
Special Needs Factor	1.20	1.20	AS 14.17.420(a)(1)
Intensive Services Multiplier	13	13	AS 14.17.420(a)(2)
CTE/Vocational Factor	1.015	1.015	AS 14.17.420(a)(3)
Federal Impact Aid (estimated)	\$417,654	\$434,142	ESEA Title VII
Impact Aid Deduction Rate	90.0%	90.0%	AS 14.17.410(b)(1)
Required Local Contribution (2.65 mills)	\$869,746	\$830,896	AS 14.17.410(b)(2)
City Appropriation (Total Local)	\$1,700,000	\$1,345,561	City Resolution at 60% of Cap (\$1,345,561); AS 14.17.410
ANS Crude Oil Price (\$/barrel)	\$75.26	\$75	AK DOR Spring 2026 Forecast

Section 2: School Size Adjustment (AS 14.17.450)

School / Calculation Step	FY26	FY27	Formula Reference
Leavitt Elementary - Raw ADM	161	162	Estimated school-level split
Elementary Size-Adjusted ADM	253.06	240.19	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
Dillingham Middle/High - Raw ADM	221	210	Estimated school-level split
Middle/High Size-Adjusted ADM	316.38	290.24	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
District School-Size Adjusted ADM	569.44	530.43	Sum of adjusted school ADMs

Section 3: Weighting Process - ADM to Adjusted ADM (AADM)

Weighting Step	FY26	FY27	Formula / Statute
Step 1: School-Size Adjusted District ADM	569.44	530.43	From Section 2 (AS 14.17.450)
Step 2: Apply District Cost Factor ($\times 1.358$)	766.47	713.96	AS 14.17.460 - Dillingham
Step 3: Apply Special Needs Factor ($\times 1.20$)	919.76	856.75	AS 14.17.420(a)(1)
Step 4: Apply CTE/Vocational Factor ($\times 1.015$)	933.56	869.60	AS 14.17.420(a)(3)
Step 5: Add Intensive Services (count $\times 13$)	52	52	AS 14.17.420(a)(2) - added to AADM
FINAL Adjusted ADM (AADM)	985.56	921.60	Step 4 + Step 5

Section 4: Basic Need & State Aid Entitlement

Calculation	FY26	FY27	Formula / Statute
Basic Need (AADM \times BSA)	\$6,563,798	\$6,137,868	AS 14.17.410(b)(1)
Less: Required Local Contribution	(\$869,746)	(\$830,896)	2.65 mills on FTV
Less: 90% of Eligible Impact Aid	(\$375,889)	(\$390,728)	AS 14.17.410(b)(1) - 90% deduction
STATE AID ENTITLEMENT (Projected)	\$5,318,163	\$4,916,244	Basic Need - Local - Impact Aid

Section 5: Total Operating Revenue Projection (Fund 100)

Revenue Source	FY26	FY27 Projected	Notes
State of Alaska Foundation	\$5,318,163	\$4,916,244	From formula calculation
TRS On-Behalf	\$565,408	\$565,048	Estimated at FY26 level
PERS On-Behalf	\$110,000	\$110,000	Estimated at FY26 level
City Appropriation	\$1,700,000	\$1,345,561	Subject to FY27 cap of \$2,242,602
Federal Impact Aid	\$417,654	\$434,142	Federal Title VII
E-Rate (Federal)	\$3,886,488	\$3,886,488	Estimated at FY26 level
E-Rate (State)	\$18,725	\$33,000	State match
Other Revenue	\$75,000	\$40,000	Misc
TOTAL OPERATING REVENUE	\$12,091,438	\$11,330,483	
Total Operating Revenue Change from FY26		-\$760,955	
Change vs. Current City Approp (\$1,700,000)		-\$354,439	

Key Notes & Assumptions

- This scenario models the City of Dillingham funding DCSD at 60% of the local contribution cap (\$1,345,561) for FY27.
- City Appropriation set to \$1,345,561 (vs. current \$1,700,000). The FY27 local contribution cap is \$2,242,602.
- State Aid Entitlement does NOT change with City Appropriation -- only the Required Local Contribution (2.65 mills = \$869,746) and 90% of Impact Aid are deducted from Basic Need.
- The change in total operating revenue is driven entirely by the difference in City Appropriation.
- BSA of \$6,660 per HB 57 (permanent rate). ADM of 372, Intensive count of 4.
- All other revenue sources (E-Rate, TRS/PERS On-Behalf, Impact Aid) held constant at FY26 levels.
- ANS oil price FY27 forecast: \$75/barrel per AK Dept of Revenue Spring 2026 forecast
- The weighting order per AS 14.17.410(b)(1): Size Adj -> Cost Factor -> Special Needs (1.20) -> CTE (1.015) -> Add Intensive (count $\times 13$).

Dillingham City School District

FY2027 Scenario 1: City Funds to Full Cap (\$2,242,602)

Prepared: March 19, 2026 | Based on AS 14.17 Foundation Formula

Section 1: Key Inputs & Assumptions

Input Parameter	FY26 Actual	FY27 Projected	Source / Statute
Base Student Allocation (BSA)	\$6,660	\$6,660	AS 14.17.470 (HB 57)
Average Daily Membership (ADM)	377	372	20-day Oct count estimate
Intensive Needs Students	4	4	AS 14.17.420(a)(2)
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Special Needs Factor	1.20	1.20	AS 14.17.420(a)(1)
Intensive Services Multiplier	13	13	AS 14.17.420(a)(2)
CTE/Vocational Factor	1.015	1.015	AS 14.17.420(a)(3)
Federal Impact Aid (estimated)	\$417,654	\$434,142	ESEA Title VII
Impact Aid Deduction Rate	90.0%	90.0%	AS 14.17.410(b)(1)
Required Local Contribution (2.65 mills)	\$869,746	\$830,896	AS 14.17.410(b)(2)
City Appropriation (Total Local)	\$1,700,000	\$2,242,602	City Resolution at Full Cap (\$2,242,602); AS 14.17.410
ANS Crude Oil Price (\$/barrel)	\$75.26	\$75	AK DOR Spring 2026 Forecast

Section 2: School Size Adjustment (AS 14.17.450)

School / Calculation Step	FY26	FY27	Formula Reference
Leavitt Elementary - Raw ADM	161	162	Estimated school-level split
Elementary Size-Adjusted ADM	253.06	240.19	150-250 bracket: $218.1 + (1.08 \times \text{excess})$
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Weighting Step	FY26	FY27	Formula / Statute
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Step 5: Add Intensive Services (count x 13)	52	52	AS 14.17.420(a)(2) - added to AADM
FINAL Adjusted ADM (AADM)	985.56	921.60	Step 4 + Step 5

Section 4: Basic Need & State Aid Entitlement

Calculation	FY26	FY27	Formula / Statute
Basic Need (AADM x BSA)	\$6,563,798	\$6,137,868	AS 14.17.410(b)(1)
Less: Required Local Contribution	(\$869,746)	(\$830,896)	2.65 mills on FTV
Less: 90% of Eligible Impact Aid	(\$375,889)	(\$390,728)	AS 14.17.410(b)(1) - 90% deduction
STATE AID ENTITLEMENT (Projected)	\$5,318,163	\$4,916,244	Basic Need - Local - Impact Aid

Section 5: Total Operating Revenue Projection (Fund 100)

Revenue Source	FY26	FY27 Projected	Notes
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TRS On-Behalf	\$565,408	\$565,048	Estimated at FY26 level
PERS On-Behalf	\$110,000	\$110,000	Estimated at FY26 level
City Appropriation	\$1,700,000	\$2,242,602	Subject to FY27 cap of \$2,242,602
Federal Impact Aid	\$417,654	\$434,142	Federal Title VII
E-Rate (Federal)	\$3,886,488	\$3,886,488	Estimated at FY26 level
E-Rate (State)	\$18,725	\$33,000	State match
Other Revenue	\$75,000	\$40,000	Misc
TOTAL OPERATING REVENUE	\$12,091,438	\$12,227,524	
Total Operating Revenue Change from FY26		\$136,086	
Change vs. Current City Approp (\$1,700,000)		\$542,602	

Key Notes & Assumptions

- This scenario models the City of Dillingham funding DCSD at 100% of the local contribution cap (\$2,242,602) for FY27.
- City Appropriation set to \$2,242,602 (vs. current \$1,700,000). The FY27 local contribution cap is \$2,242,602.
- State Aid Entitlement does NOT change with City Appropriation – only the Required Local Contribution (2.65 mills = \$869,746) and 90% of Impact Aid are deducted from Basic Need.
- The change in total operating revenue is driven entirely by the difference in City Appropriation.
- BSA of \$6,660 per HB 57 (permanent rate) ADM of 372, intensive count of 4.
- All other revenue sources (E-Rate, TRS/PERS On-Behalf, Impact Aid) held constant at FY26 levels.
- ANS oil price FY27 forecast: \$75/barrel per AK Dept of Revenue Spring 2026 forecast.
- The weighting order per AS 14.17.410(b)(1): Size Adj -> Cost Factor -> Special Needs (1.20) -> CTE (1.015) -> Add Intensive (count x 13).

Dillingham City School District

FY2027 City Funding Scenario Comparison

Prepared: March 19, 2026 | Local Contribution Cap: \$2,242,602 | BSA \$6,660, ADM 372

Revenue Comparison by City Appropriation Level

Metric	FY26 Actual	Baseline \$1,700,000 (Current Approp)	Scenario 1 \$2,242,602 (100% of Cap)	Scenario 2 \$1,569,821 (70% of Cap)	Scenario 3 \$1,345,561 (60% of Cap)
City Appropriation	\$1,700,000	\$1,700,000	\$2,242,602	\$1,569,821	\$1,345,561
% of Local Contribution Cap		75.8%	100.0%	70.0%	60.0%
State Aid Entitlement	\$5,318,163	\$4,916,244	\$4,916,244	\$4,916,244	\$4,916,244
Total Operating Revenue	\$12,091,438	\$11,684,922	\$12,227,524	\$11,554,743	\$11,330,483
Change from FY26		(\$406,516)	\$136,086	(\$536,695)	(\$760,955)
Change vs. Current City Approp (\$1,700,000)		-	\$542,602	(\$130,179)	(\$354,439)

Impact Analysis: Change from FY26 and Change vs. Current Appropriation

Impact Metric	Baseline (\$1,700,000)	Scenario 1 (\$2,242,602)	Scenario 2 (\$1,569,821)	Scenario 3 (\$1,345,561)
Change from FY26	(\$406,516)	\$136,086	(\$536,695)	(\$760,955)
Change vs. Current (\$1,700,000)	-	\$542,602	(\$130,179)	(\$354,439)

Notes

- All scenarios use the same BSA (\$6,660), ADM (372), intensive count (4), and state aid formula. Only City Appropriation varies.
- State Aid Entitlement is identical across all scenarios. Revenue differences are driven solely by City Appropriation.
- FY26 Total Operating Revenue was \$11,514,128. The baseline scenario (current \$1,700,000) shows a decline due to lower ADM/intensive count and BSA at \$6,660.
- The FY27 Local Contribution Cap is \$2,242,602. Scenarios range from 60% of cap (\$1,345,561) to 100% of cap (\$2,242,602).
- Funding above the current \$1,700,000 appropriation requires an increase in the City Resolution for FY27.

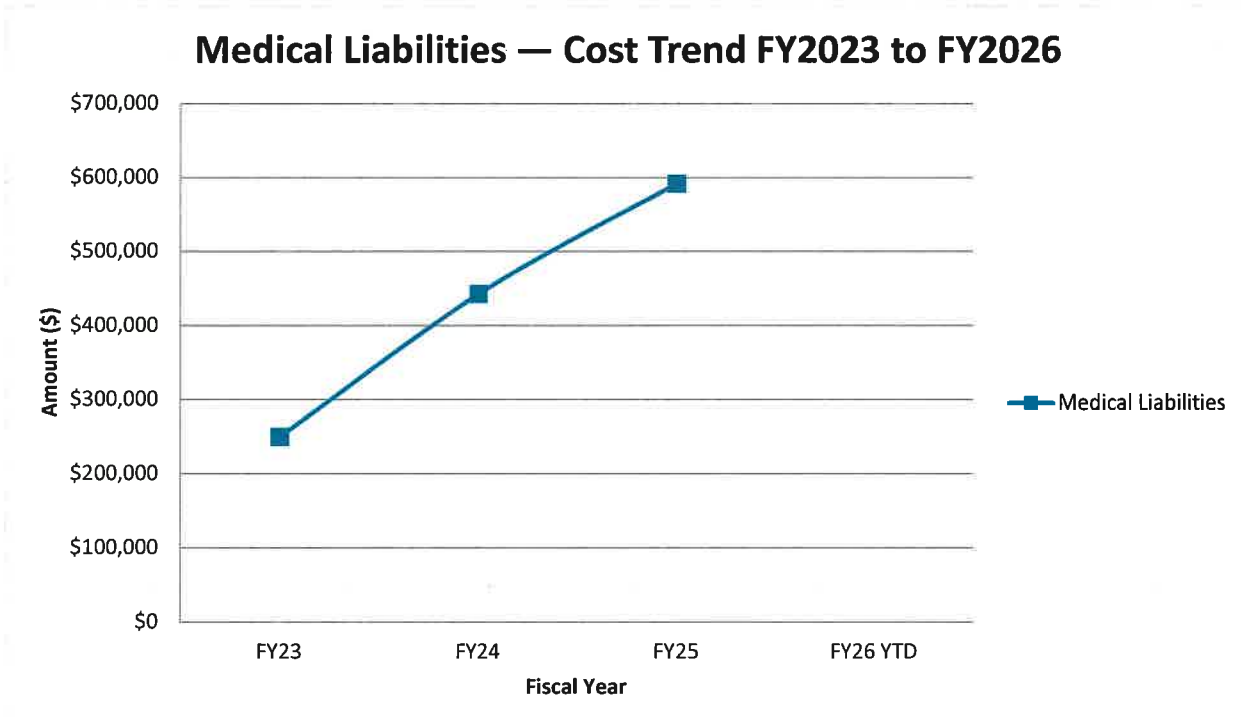
Dillingham City School District: Medical Liabilities

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

Annual Cost — Medical Liabilities				
	FY23	FY24	FY25	FY26 YTD
Medical Liabilities	\$250,000	\$442,500	\$591,647	\$386,163
<i>% Change vs. Prior Year</i>	—	77.0%	33.7%	-34.7%

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Medical Liabilities	% Change
FY23	\$250,000	—
FY24	\$442,500	77.0%
FY25	\$591,647	33.7%
FY26 YTD		



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

Dillingham City School District: Insurance

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

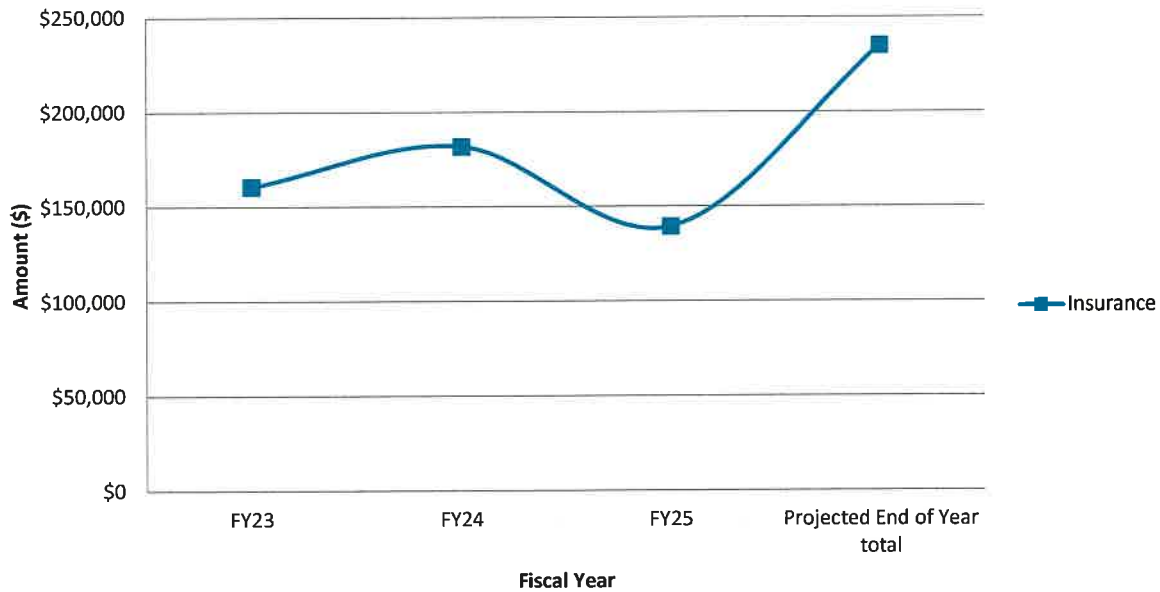
Annual Cost — Insurance

	FY23	FY24	FY25	FY26 Projected
Insurance	\$160,638	\$181,848	\$139,372	\$235,000
<i>% Change vs. Prior Year</i>	—	13.2%	-23.4%	68.6%

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Insurance	% Change
FY23	\$160,638	—
FY24	\$181,848	13.2%
FY25	\$139,372	-23.4%
Projected End of Year total	\$235,000	68.6%

Insurance — Cost Trend FY2023 to FY2026



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

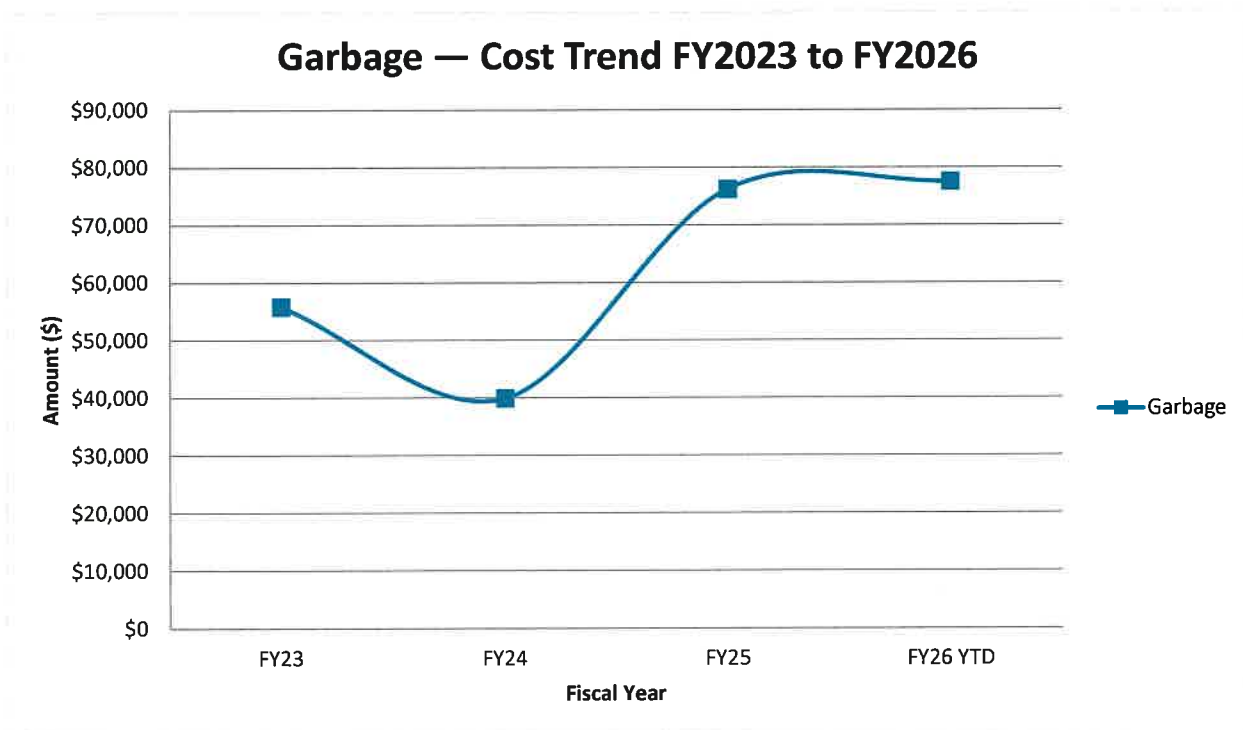
Dillingham City School District: Garbage

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

Annual Cost — Garbage				
	FY23	FY24	FY25	FY26 YTD
Garbage	\$55,808	\$39,926	\$76,192	\$77,507
<i>% Change vs. Prior Year</i>	—	-28.5%	90.8%	1.7%

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Garbage	% Change
FY23	\$55,808	—
FY24	\$39,926	-28.5%
FY25	\$76,192	90.8%
FY26 YTD	\$77,507	1.7%



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

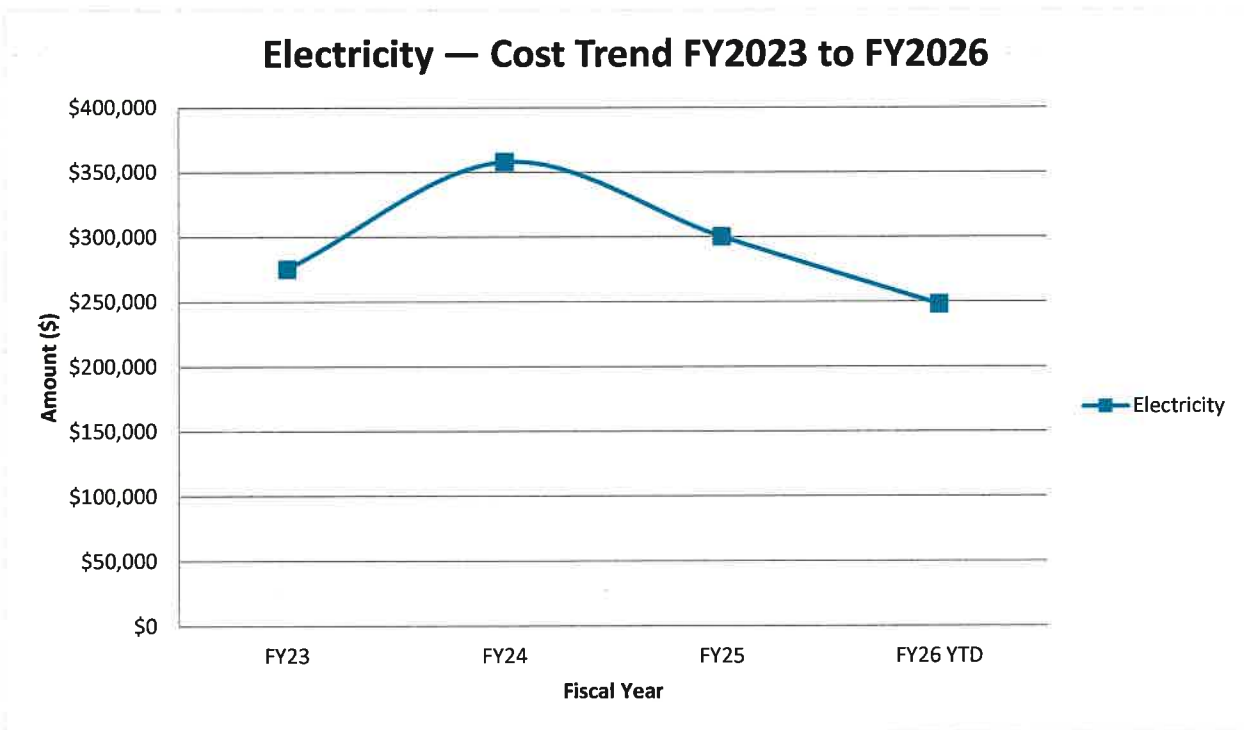
Dillingham City School District: Electricity

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

Annual Cost — Electricity				
	FY23	FY24	FY25	FY26 YTD
Electricity	\$275,440	\$358,031	\$300,209	\$248,032
<i>% Change vs. Prior Year</i>	—	30.0%	-16.1%	-17.4%

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Electricity	% Change
FY23	\$275,440	—
FY24	\$358,031	30.0%
FY25	\$300,209	-16.1%
FY26 YTD	\$248,032	-17.4%



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

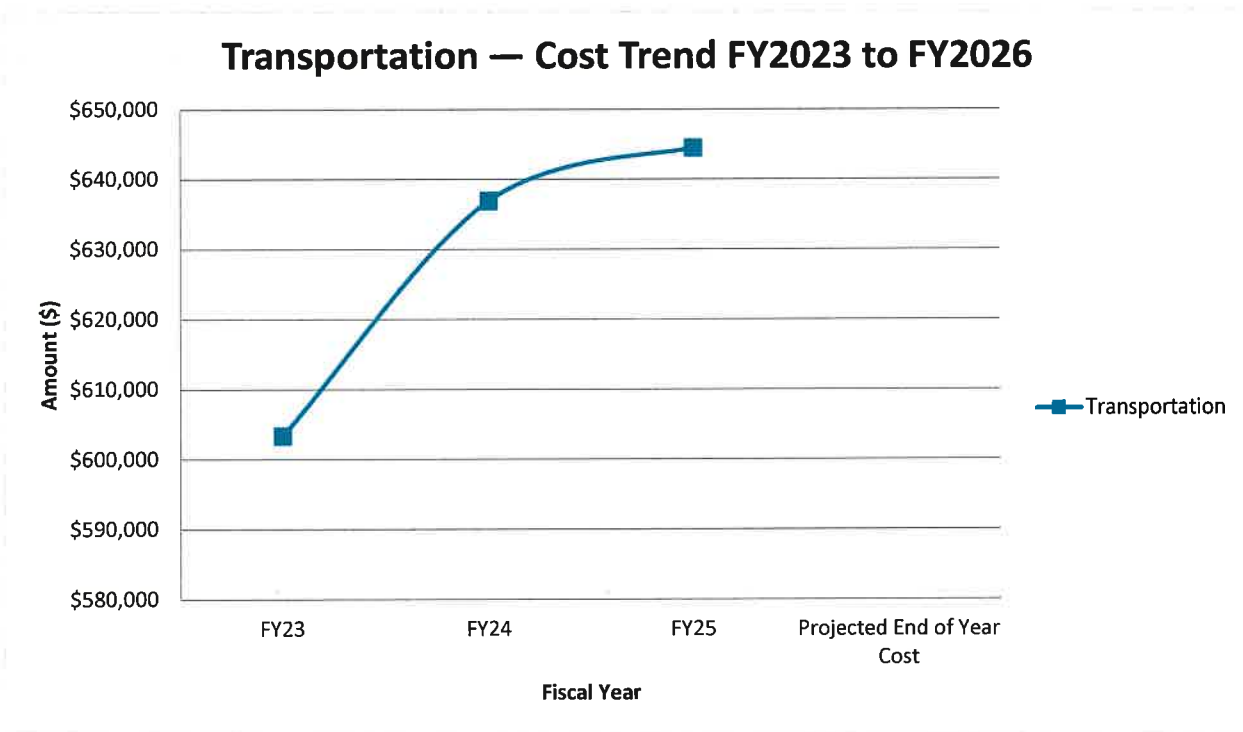
Dillingham City School District: Transportation

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

Annual Cost — Transportation					
	FY23	FY24	FY25	FY26	YTD
Transportation	\$603,346	\$636,930	\$644,478	\$659,297	\$473,140
% Change vs. Prior Year	—	5.6%	1.2%	2.3%	

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Transportation	% Change
FY23	\$603,346	—
FY24	\$636,930	5.6%
FY25	\$644,478	1.2%
Projected End of Year Cost		



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

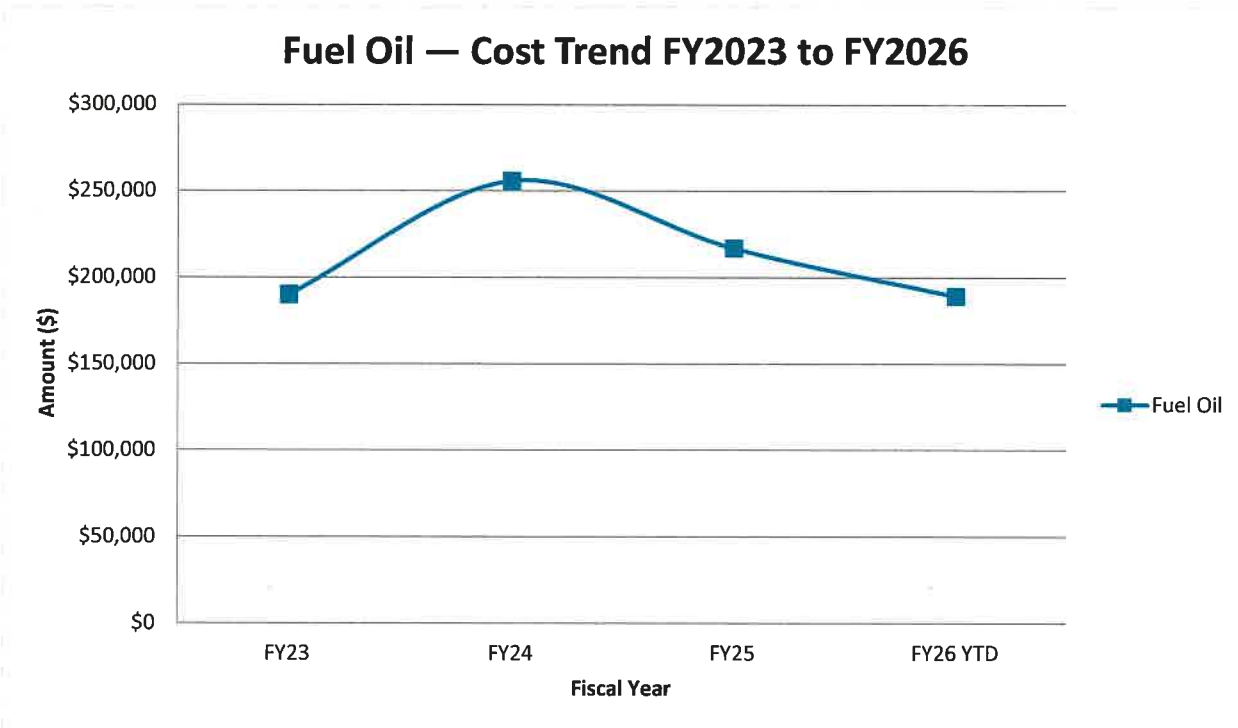
Dillingham City School District: Fuel Oil

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

Annual Cost — Fuel Oil				
	FY23	FY24	FY25	FY26 YTD
Fuel Oil	\$190,084	\$255,750	\$216,852	\$189,065
<i>% Change vs. Prior Year</i>	—	34.5%	-15.2%	-12.8%

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Fuel Oil	% Change
FY23	\$190,084	—
FY24	\$255,750	34.5%
FY25	\$216,852	-15.2%
FY26 YTD	\$189,065	-12.8%



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

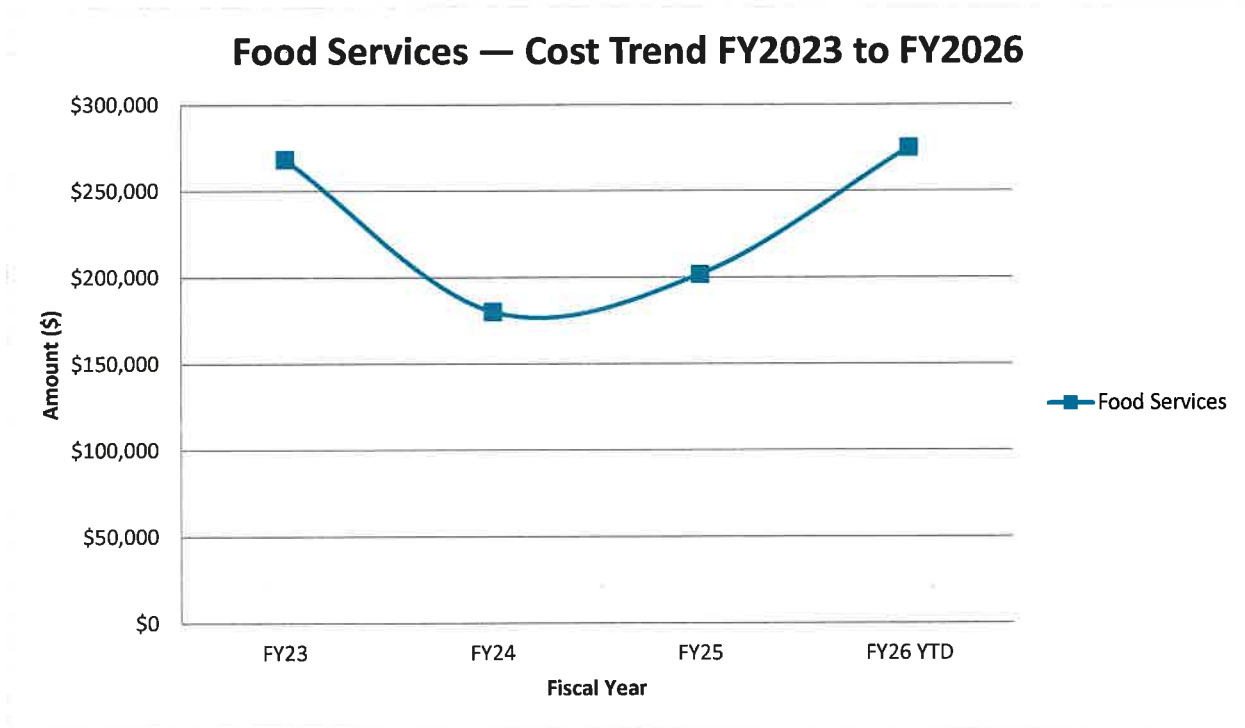
Dillingham City School District: Food Services

Cost Increase Comparisons | FY2023 – FY2026 YTD | Source: DCSD Financial Statements & Approved Budget

Annual Cost — Food Services				
	FY23	FY24	FY25	FY26 YTD
Food Services	\$268,464	\$180,043	\$201,715	\$275,000
<i>% Change vs. Prior Year</i>	—	-32.9%	12.0%	36.3%

FY23–FY25: Audited Financial Statements (DCSD-Final-FS-2023, DCSD-Final-FS-2024). FY26 YTD: FY2026 Approved Budget / Current Year Estimate.

Year	Food Services	% Change
FY23	\$268,464	—
FY24	\$180,043	-32.9%
FY25	\$201,715	12.0%
FY26 YTD	\$275,000	36.3%



Source: DCSD Financial Statements FY2023–FY2025 & FY2026 Approved Budget | Generated: 2026-03-22

Alaska Foundation Formula: Weighting Process Detail

Step-by-Step Breakdown for Dillingham City School District FY2027

School Size Adjustment Table (AS 14.17.450)

If Student Count Is...	Adjusted Count Formula	Effective Rate
At least 1, less than 20	39.6 (flat)	1.98 - 39.6 per student
At least 20, less than 30	$39.6 + (1.62 \times \text{excess over } 20)$	~1.98x
At least 30, less than 75	$55.8 + (1.49 \times \text{excess over } 30)$	~1.49x marginal
At least 75, less than 150	$122.85 + (1.27 \times \text{excess over } 75)$	~1.27x marginal
At least 150, less than 250 ← DCSD	$218.1 + (1.08 \times \text{excess over } 150)$	~1.08x marginal
At least 250, less than 400	$326.1 + (0.97 \times \text{excess over } 250)$	~0.97x marginal
At least 400, less than 750	$471.6 + (0.92 \times \text{excess over } 400)$	~0.92x marginal
750 or over	$793.6 + (0.84 \times \text{excess over } 750)$	~0.84x marginal

Complete Weighting Order per AS 14.17.410(b)(1)

Step	Description	Dillingham Application
Step 1	Calculate each school's ADM using school size factor (AS 14.17.450)	Inflates small schools; Dillingham's 372 -> ~514
Step 2	Multiply by District Cost Factor (AS 14.17.460)	Dillingham = 1.358 (geographic cost)
Step 3	Sum all schools in district to get district-level cost-adjusted ADM	Two schools summed
Step 4	Multiply by Special Needs Factor of 1.20 (AS 14.17.420(a)(1))	20% add-on for all students
Step 5	Multiply by CTE/Vocational Factor of 1.015 (AS 14.17.420(a)(3))	1.5% add-on for secondary CTE
Step 6	Add Intensive Services: count × 13 (AS 14.17.420(a)(2))	4 intensive students × 13 = 52 added
Step 7	Result = Final Adjusted ADM (AADM)	AADM × BSA = Basic Need

District Cost Factor Context (AS 14.17.460)

District	Cost Factor	Note
Anchorage	1.000	Baseline
Juneau	1.074	
Fairbanks North Star	1.040	
Dillingham	1.358	← DCSD
Bethel (LKSD)	1.557	
Bering Strait	1.525	
Yukon Flats	1.668	
Aleutians Region	1.736	Highest in state

Sources: AS 14.17.410, AS 14.17.420, AS 14.17.450, AS 14.17.460, AS 14.17.470; AK DEED Foundation Funding Program; HB 57 (2025)

District cost factors per AS 14.17.460; HB 122 (34th Legislature) proposes updated factors in columns A-E.