

Submitted by: Chair of the Assembly at  
the Request of the Mayor  
Prepared by: Office of Management  
and Budget  
For Reading: April 10, 2012

CLERK'S OFFICE

**APPROVED**

Date: 4-24-12 ANCHORAGE, ALASKA  
AO NO. 2012-40

AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE  
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE  
ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2012

THE ANCHORAGE ASSEMBLY ORDAINS:

**Section 1.** The Assembly hereby fixes the rate of tax levy for the Anchorage  
School District for tax year 2012. The Anchorage Assembly levies this tax upon  
the full value of all assessed taxable real and personal property, as follows:

Areawide Schools a tax of 7.57 mills

**Section 2.** The property tax amount approved for 2012 is:

Anchorage School District \$ 238,775,383

**Section 3.** This ordinance shall become effective immediately upon passage  
and approval by the Anchorage Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 24<sup>th</sup> day of  
April, 2012.

Ernie Hall  
Chair

ATTEST:

Denise E. Duenkel  
Municipal Clerk



## MUNICIPALITY OF ANCHORAGE

### ASSEMBLY MEMORANDUM

**AM No. 227-2012**

**Meeting Date:** April 10, 2012

1 FROM: MAYOR

2  
3 SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING  
4 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING  
5 TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX  
6 YEAR 2012  
7  
8

9 This memorandum transmits the ordinance to establish the 2012 tax rate and tax  
10 levy for the Anchorage School District (ASD). The ASD tax rate and tax levy are  
11 based on the amount of property taxes required to support the ASD operating  
12 budget in calendar year 2012. These reflect one half of the property taxes  
13 required for ASD's fiscal year 2011-2012 operating budget, and one half of the  
14 property taxes required for ASD's fiscal year 2012-2013 operating budget.  
15

16 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ORDINANCE  
17 SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF  
18 MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ASD FOR TAX  
19 YEAR 2012.  
20

21  
22 Prepared by: Office of Management and Budget  
23 Recommended by: Cheryl Frasca, OMB Director  
24 Concur: Lucinda Mahoney, CFO  
25 Concur: George J. Vakalis, Municipal Manager  
26 Respectfully Submitted: Daniel A. Sullivan, Mayor  
27

Submitted by: Chairman of the Assembly  
at the request of the  
School Board  
Prepared by: Anchorage School District  
For Reading: March 13, 2012

CLERK'S OFFICE  
**APPROVED**

Date: 3-27-12

IMMEDIATE RECONSIDERATION ANCHORAGE, ALASKA  
FAILED 3-27-12 AO NO. 2012-25


AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT  
OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL  
DISTRICT FOR ITS FISCAL YEAR 2012-2013 AND DETERMINING AND  
APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET  
AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2012-2013 Proposed Anchorage School District  
Financial Plan in the amount of \$726,842,354 has been approved by the Anchorage  
Assembly and that, of said amount, the amount of \$239,963,319 is the amount of  
money to be contributed from local property taxes or other local sources and is  
hereby appropriated for school purposes to fund the School District for its  
2012-2013 fiscal year.

Section 2. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 27th day of  
March 2012.

  
Chair of the Assembly

ATTEST

  
Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 122-2012

Meeting Date: March 13, 2012

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2012-25 ANCHORAGE SCHOOL DISTRICT  
FY 2012-2013 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan for FY 2012-2013 in the amount of \$726,842,354. The total recommended budget by individual fund projected is as follows:

<u>Fund</u>	<u>FY 2012-2013 Financial Plan</u>	<u>Percent of Funding</u>			
		<u>Local</u>		<u>State</u>	<u>Federal</u>
		<u>Taxes</u>	<u>Other</u>		
General	\$ 569,140,060	35	2	58	5
Food Service	18,116,350		27		73
Debt Service	86,085,944	47		53	
Grants	<u>53,500,000</u>		4	2	94
Total – All Funds	<u>\$ 726,842,354</u>				
Percent of Revenue Sources to Total		33	3	52	12

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$239,963,319 and the upper limit spending authorization of \$726,842,354 for FY 2012-2013.

**THE BUDGETING PHILOSOPHY**

The budget provides a financial blueprint for the Anchorage School District's educational goals. When developing the budget, the Anchorage School District has an obligation to its many stakeholders—the students, parents, employees, and community members—to consider each group's priorities and balance them with the district's stated mission of "educating all students for success in life." The FY 2012-2013 budget projections reflect the district's on-going efforts to achieve this balance and maximize performance and contain costs.

AO 2012-25

1 During the early stages of the FY 2012-2013 budget preparation, the school  
2 district sought discussions with the Anchorage Assembly to provide an  
3 indication of what the district could expect from the Assembly property tax  
4 contribution to the ASD. On Tuesday October 25, 2011, AR NO. 2011-296, a  
5 resolution of the Anchorage Assembly regarding the annual operating budget  
6 of the Anchorage School District for its fiscal year 2012-2013 was submitted.  
7 After a discussion by the Assembly which included clarifying amendments,  
8 AR NO. 2011-296, as amended, was approved; the Assembly anticipated  
9 approving up to \$239,963,319 in property tax revenue, an increase of one  
10 percent or \$2,375,874 for all funds in property tax revenue.

11  
12 With direction and approval from the School Board, the administration  
13 developed the General Fund budget using a portion of the undesignated fund  
14 balance as a funding source while still maintaining an unallocated fund balance  
15 at the level recommended by industry standards. Separate from the unallocated  
16 fund balance, the district continues to restrict fund balance in accordance to the  
17 agreement with the municipality to maintain a strong bond rating and maintain  
18 all other obligations.

19  
20 Over the last couple of months the administration presented the FY 2012-2013  
21 Preliminary Financial Plan to the School Board and the public at First and  
22 Second Readings of the district's FY 2012-2013 Financial Plan. At the end of the  
23 Second Reading on February 9, 2012, the School Board approved the Proposed  
24 FY 2012-2013 Financial Plan of \$726,842,354 by unanimous vote.

25  
26 Attached is Exhibit I, ASD Memorandum #181 (2011-2012) FY 2012-2013  
27 Proposed Financial Plan approved by the School Board as of February 9, 2012.  
28 The memorandum details all revenue and expenditure categories and the  
29 assumptions taken in preparing the FY 2012-2013 Financial Plan. Exhibit I and  
30 the attachments primarily focus on the General Fund as this is the main fund  
31 supporting the educational needs of our students.

32  
33 Attachments to Exhibit I include:

- 34  
35
- 36 • Revenue and Expenditure schedules at the time of School Board approval  
37 (Attachment A)
  - 38 • School Board Approved Revisions on February 9, 2012 (Attachment B)
  - 39 • Summary of Major Budgeted Revenue Increases and Decreases  
40 Summary of Major Budgeted Expenditure Increases and Decreases  
(Attachment C)

## FISCAL POLICIES

The Anchorage School Board's first strategic initiative is to develop a district long-range fiscal plan. This long-range fiscal plan will identify future financial risks, probability of those risks and mitigation measures to reduce the risk. The processes of creating a long-range plan, regardless of revenue, are the following:

1. *Identify the key fiscal policies and best practices*
2. *Determine the salient cost drivers to the budget*
3. *For each cost driver, determine the range and probability of future costs*
4. *In order of probability and impact, determine the methods to mitigate risk*

Exhibit II, *Creating A High Performing District Through Execution of Sound Fiscal Policy and Best Practices*, outlines the district's key fiscal policies and best practices. These fiscal policies reflect the building blocks of the financial health of ASD. Together ASD's fiscal policies and best practices ensure sound financial management, public transparency and accountability and long-range vision of stewardship. ASD's fiscal policies and best practices are also the foundational elements in which the district builds its budget assumptions and annual budget. Exhibit II outlines ASD's key fiscal policies and best practices.

## FISCAL YEAR BUDGET COMPARISON

The following schedule compares by fund the FY 2012-2013 projected revenue/expenditure budgets with those currently approved for FY 2011-2012.

### REVENUE/EXPENDITURE BUDGETS

<u>Fund</u>	<u>Revised Budget FY 2011-2012</u>	<u>Proposed Budget FY 2012-2013</u>	<u>Over /(Under) Amount</u>	<u>Percent</u>
General	\$567,544,376	\$569,140,060	\$ 1,595,684	0.28%
Food Service	18,585,350	18,116,350	(469,000)	(2.52%)
Debt Service	87,664,752	86,085,944	(1,578,808)	(1.80%)
Local/State/Federal Grants	51,631,993	53,500,000	1,868,007	3.62%
Education Jobs Bill	7,639,562	-0-	(7,639,562)	(100%)
All Funds	<u>\$733,066,033</u>	<u>\$726,842,354</u>	<u>\$(6,223,679)</u>	<u>(0.85%)</u>

## TAXES

	<u>Revised FY 2011-2012</u>	<u>Proposed Budget FY 2012-2013</u>	<u>Increase</u>	<u>Percent</u>
Total	<u>\$237,587,445</u>	<u>\$239,963,319</u>	<u>\$2,375,874</u>	1.00%

## STUDENT ENROLLMENT PROJECTIONS

	FY 2011-2012	FY 2012-2013	Change
	Actuals	Projected	Over Prior
	<u>Sept. 30, 2011</u>	<u>Sept. 30, 2012</u>	<u>Year's Actual</u>
Enrollment	48,828	48,698	(130)
Full Time Equivalent (FTE)	48,566	48,445	(121)

## SUMMARY

The FY 2012-2013 Proposed Financial Plan is consistent with the Anchorage School Board's continuing commitment to providing the best possible educational program for all students using available resources. **The Anchorage School District requests the full support of the Anchorage Assembly for this budget.** Our community's students deserve an excellent education which can only be achieved by consistently meeting their needs and setting high standards. The district's programs require continued improvement and our workforce needs the stability of attracting and retaining the best quality employees we can recruit. The district understands student success is the community's highest priority, and has incorporated citizen and agency concerns in this budget by directing funds to those programs that directly and effectively enhance student achievement. We are grateful for the community and staff support that contributed to the development of this budget and look forward to approval by the Anchorage Assembly.

Respectfully submitted,



Carol Comeau  
Superintendent

Attachments  
CC/CS/MSL

ANCHORAGE SCHOOL DISTRICT  
 ANCHORAGE, ALASKA

ASD MEMORANDUM #181 (2011-2012)

February 9, 2012

TO: SCHOOL BOARD  
 FROM: OFFICE OF THE SUPERINTENDENT  
 SUBJECT: FY 2012-2013 PROPOSED FINANCIAL PLAN  
 (SECOND READING)

ASD Core Value: *The district will be open, transparent and accountable to the public*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve and authorize the Superintendent to prepare the Anchorage School District's FY 2012-2013 Proposed Financial Plan as set forth in the projected revenue and expenditure schedules accompanying this memorandum. The total recommended budget by individual fund projected is as follows:

<u>Fund</u>	<u>FY 2012-2013 Financial Plan</u>	<u>Percent of Funding</u>			
		<u>Local</u>		<u>State</u>	<u>Federal</u>
		<u>Taxes</u>	<u>Other</u>		
General	\$ 569,140,060	35	2	58	5
Food Service	18,116,350		27		73
Debt Service	86,085,944	47		53	
Grants	<u>53,500,000</u>		4	2	94
Total – All Funds	<u>\$ 726,842,354</u>				
Percent of Revenue Sources to Total		33	3	52	12

The total of local tax contribution to be requested is \$239,963,319.



**PERTINENT FACTS:****First Reading of FY 2012-2013 Proposed Financial Plan (2/1/2012)**

The School Board considered the FY 2012-2013 Proposed Financial Plan at a special meeting on February 1, 2012. After a considerable amount of public testimony pertaining to budget reductions and the ongoing discussion pertaining to economic uncertainties still facing the district, the School Board decided to wait until the second reading before making any adjustments. Therefore, the total revenues and expenditures remain unchanged in the General, Food Service, Debt Service and Grant Funds. The Financial Plan for FY 2012-2013 at this time totals \$726,842,354.

Currently legislative bills are being introduced and heard with the Alaska Legislature that if passed and approved by the Governor, would have an impact on the District's proposed financial plan for FY 2012-2013. As updated information becomes available, the administration will re-address the FY 2012-2013 Financial Plan this spring as necessary.

**OVERVIEW**

The total budget for all funds is reduced \$6.2 million from last year. Inclusive in that reduction are program cuts and eliminations in the General Fund in order to balance expenditures to anticipated revenues. The Grants Fund adjusts services regularly based on available funds. All other funds balance without program cuts.

Anticipated inflation and contractual obligations increase the cost of maintaining services currently provided each year. The FY 2012-2013 budget is no exception. With only modest revenues increases expected, service cuts are required in the General Fund to balance expenditures to revenues. Efficiencies are sought regularly through the District and many have been identified this year in order to minimize budget cuts to instructional programs.

Reductions, program eliminations and efficiencies identified in the General Fund amount to \$22.5 million. The fund has also been reduced \$1.8 million anticipating a drop in enrollment for next year. Therefore, total service reductions amount to \$24.3 million. These adjustments are listed in this memo on Attachment B.

This memo only summarizes but does not re-address the pro forma revenue/expenditure assumptions unless there has been a significant change, either in dollar amount or activity. The changes addressed in this memorandum occurred subsequent to the October 24, 2011 Pro Forma memorandum which provides the detailed information and can be found on the District Budget website as well as linked from the October 24 School Board meeting agenda.

## SUMMARY OF PRIOR ASSUMPTIONS

The major assumptions in preparing the FY 2012-2013 budget are based on, but not limited to, the following criteria:

- Balanced budget for presentation to the Anchorage Assembly—expenditures equal revenues
- Local property taxes—AR NO. 2011-296 approved appropriation of 1 percent increase in local property taxes
- Alaska Public School Funding Program—no change in the base student allocation of \$5,680; 20 percent special needs funding factor; 13 times intensive needs, and 1 percent CTE funding
- Quality Schools Grant— \$16 per pupil
- Use of fund balance as a revenue source—use \$7 million of unassigned fund balance to reduce the fiscal gap
- Potential adoption or expansion of programs must be funded within existing resources

There are still uncertainties that face the district pertaining to the FY 2012-2013 Financial Plan.

- School Board goals and projects, and other areas of interest
- Legislative action
- Anchorage Assembly action on ASD financial plan
- General Fund contract negotiations for bus drivers and attendants, and exempt employees
- Rate increase/decrease notifications from outside agencies and oil prices
- Federal Impact Aid subject to annual appropriation

## SIGNIFICANT CHANGES

### **State Retirement System Liability Funds:**

**Effective with this budget, the district will change the policy regarding State Retirement System Liability Funds and no longer include those funds as a budgeted item.** This is different from the upper limit request in November to include a fifth fund; there will be no fifth fund and no retirement system liability funds within the approval of the upper limit. Prior year budgets within the FY 2012-2013 budget documents have also been adjusted to exclude these funds for an accurate comparison.

The purpose for this change in fiscal policy is for the same reasons the Municipality identified a few years ago when it began excluding the funds from Municipal budget documents. The liability funding payments are not cash transactions, have no impact or

cost to local taxpayers and are appropriations of the State, not the District or Municipality. Additionally, these funds vary wildly on a year to year basis which makes effective budgeting difficult.

Since the District and Municipality have historically handled these funds differently, this change should reduce confusion. The District budget will not be inflated with the state's contribution to the retirement system liability, instead it will better reflect the true day to day operating costs of the district.

The Administration recognizes and remains grateful for the State's commitment to fund the retirement system liability. Similarly to the Municipality, this non-budgeted item will be appropriately recorded in all financial statements of the District.

## **UPDATE BY FUND**

**Food Service**—The Food Service Fund remained the same at \$18,116,350 as projected in the pro forma scenario.

**Debt Service**—After further review, the state reimbursement amount was adjusted changing the total from \$86,157,856 to \$86,085,944. This resulted from a lower anticipated bond sale from \$12.0 million to \$11.1 million using authorized unissued bonds; the projections do not include debt service on any possible future bond propositions that may be approved by the voters in future years.

**Grants**— The Grants Fund remained the same at \$53,500,000 as projected in the pro forma scenario.

**General Fund** – The General Fund has significant adjustments since the October 24, 2011 Pro Forma memorandum. They are described below:

### **Revenue:**

**Alaska Public School Funding Program**— This funding program has a net decrease of \$16,643. The net change results from additional property tax revenue, elimination of summer school revenues, fewer students projected for the transfer of the Spring Creek Correctional facility, and an increased enrollment projection for Frontier Charter School.

**Local property taxes**—The local property tax revenue for FY 2012-2013 assumes the Anchorage Assembly's October 25, 2011 approval of AR NO. 2011-296 that increases the District's share of property taxes by 1 percent for a total of \$239,963,319. Of this approved property tax funding, \$199,901,539 is designated for the General Fund and \$40,061,780 is designated for the Debt Service Fund.

**Summer school fees**— Due to the recommendation to eliminate the expenditures for summer school at all levels, \$286,000 of summer school revenue was eliminated.

**E-rate**—Due to further review of eligible e-rate expenditures, the e-rate revenue was increased by \$50,000.

**Fund balance**— Use of \$7 million in fund balance as a revenue source in the budget remains consistent. However an anticipated increase in restricted fund balance for the municipal bond rating will adjust the previous remaining percentages of unallocated fund balance from 3.7 percent to closer to 3 percent. This reallocation would not reduce the overall amount and therefore the administration believes the use of \$7 million of fund balance in this budget remains appropriate.

### **Expenditures:**

The following expenditure budgetary adjustments have been made after months of staff discussions on the Value-Based Budget process, research and analysis, and then compiling the data. The change in the General Fund budget includes approximately \$26.1 million of increases and \$24.3 million in reductions, resulting in a net increase of \$1.8 million.

### **Budgetary expenditure increases:**

Contractual increases	\$15.1 million
Education Jobs Bill positions	7.6 million
Response to Instruction	1.2 million
Equipment Replacement Fund	1.0 million
Additional services	1.2 million

The following positions have been added:

In the Classroom

- Education Jobs Bill (82 FTE)
- Special service teacher for the ACE program (1 FTE)

Direct Classroom Support

- Stem Coordinator (1 FTE)

### **Budgetary expenditure decreases:**

In order to provide a balanced budget, approximately \$24.3 million in service cuts have been proposed in this budget.

\*See Attachment B

Program eliminations include:

Summer school – elementary, middle and high school	(\$2.8 million)
Graduation coaches	(.6 million)*
Career guides	(1 million)
Middle level ISS teachers	(.6 million)*

Student Support Program Supervisors	(.2 million)
Romig master plan facilitator	(.1 million)

Programs reduced through ratio or service level adjustment include:

Elementary counselors	(.6 million)
Elementary librarians and assistants	(.4 million)*
Special Education/Related Services	(2.8 million)*
ELL services	(.3 million)
Gifted Education services	(.3 million)*
Curriculum & Instructional Support	(.8 million)
Maintenance positions and project funds	(.8 million)*
Purchasing/Warehouse positions	(.4 million)
Custodial positions	(.1 million)

Other significant budget adjustments include:

Projected enrollment decrease	(\$1.8 million)
Increase attrition factor based on recent year actual costs	(1.2 million)
One-time cut of bandwidth costs	(.2 million)
One-time cut of utilities based on recent year actual and projected costs	(.4 million)
One-time cut of IT equipment refresh	(2.3 million)
Class-size adjustment – 48.5 FTE (grades 3-12)	(4.6 million)*

\*See Attachment B

A comprehensive list of all the reductions are listed on Attachment B. All together, the budget includes a net reduction of approximately 87 full-time equivalent positions.

**Class size increase detail:**

A discussion regarding the avoidance of increased class size occurred during the October 24<sup>th</sup> pro forma deliberation where the Administration and School Board all concurred that class size is important to maintain. Unfortunately with the significant program cuts above, a reduction was still required. To meet the required dollar reduction, increasing class size was determined necessary. The following chart indicates the adjustment made for FY 2012-2013.

Grade	Current PTR	Change
Kindergarten (FTE)	20.50 to 1	
Grade 1	21.00 to 1	
Grade 2	24.25 to 1	
Grade 3	24.25 to 1	24.75 to 1
Grades 4-6	27.25 to 1	28.25 to 1
Grades 7-8	26.25 to 1	27.25 to 1
Grades 9-12	27.91 to 1	29.41 to 1
Special Education	Staffing is based upon demonstrated need however several positions were reduced for FY 2012-2013	

**WHAT IF ASD RECEIVES ADDITIONAL FUNDING**

The above recommended positions and program eliminations were difficult decisions to make; these are important programs and positions. If available funding increases are approved by the State Legislature and Governor, the Administration would recommend adding back the following programs. These are in no particular order.

- Class size grades 3 - 12
- Elementary counselors and librarians
- Middle level ISS teachers
- High school summer school
- Certificated staff that provide direct services to students with disabilities
- Maintenance staff

**FISCAL YEAR BUDGET COMPARISON**

The following schedule compares by fund the FY 2012-2013 projected revenues/expenditures with those currently approved for FY 2011-2012.

**REVENUE/EXPENDITURE BUDGETS**

	Revised Budget FY 2011-2012	Proposed Budget FY 2012-2013	% Over /Under Prior Year
General Fund	\$ 567,544,376	\$ 569,140,060	.28%
Food Service	18,585,350	18,116,350	(2.52)%
Debt Service	87,664,752	86,085,944	(1.80)%
Grants	51,631,993	53,500,000	3.62%
Education Jobs Bill	7,639,562		(100)%
All Funds	<u>\$ 733,066,033</u>	<u>\$ 726,842,354</u>	(0.85)%

**TAXES**

	Revised FY 2011-2012	Proposed FY 2012-2013	Increase
General	\$196,307,312	\$199,901,539	\$3,594,227
Debt Service	<u>41,280,133</u>	<u>40,061,780</u>	<u>(1,218,353)</u>
All Funds	<u>\$237,587,445</u>	<u>\$239,963,319</u>	<u>\$2,375,874</u>

Attachments  
CC/CS/MSL

Prepared by: Marie S. Laule, Budget Director  
Approved by: Chad Stiteler, Chief Financial Officer

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance			2012-2013 Revenue/Source Projections	2012-2013 Expenditure Projections
	Taxes	Local	Other		
General	\$ 199,901,539	\$ 14,019,000	\$ 328,369,521	\$ 569,140,060	\$ 569,140,060
Food Service			4,873,569	18,116,350	18,116,350
Debt Service	40,061,780		45,746,752	86,085,944	86,085,944
Local, State and Federal Grants		2,045,137	1,305,445	53,500,000	53,500,000
<b>TOTAL</b>	<b>\$ 239,963,319</b>	<b>\$ 20,937,726</b>	<b>\$ 375,421,718</b>	<b>\$ 726,842,354</b>	<b>\$ 726,842,354</b>
Percentage of Revenue Sources to Total Revenue Projections	33.01%	2.88%	51.65%	100.00%	

Computation of Total Taxes  
for Calendar Year 2012

	General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2011-2012 Budget: January 1, 2012/June 30, 2012	\$ 98,153,656	\$ 20,640,067
Amount required to fund first half of Adopted FY 2012-2013 Budget: July 1, 2012/December 31, 2012	99,950,770	20,030,890
<b>TOTAL Taxes for Calendar Year 2012</b>	<b>\$ 198,104,426</b>	<b>\$ 40,670,957</b>
<b>Total Taxes for Calendar Year 2012</b>		
A) <u>Total Taxes 2012</u>	\$ 198,104,426	\$ 40,670,957
<u>Assessed Valuation</u>	\$ 31,623,793,667	\$ 31,623,793,667
	6.20 mills	1.30 mills

A) The 2012 preliminary mill rate is based on a assessed valuation provided by the Municipality of Anchorage Office of Management and Budget. (February 2012) The final assessment will not be available until April 2012.

**PROJECTED REVENUES SUMMARY BY FUND  
FISCAL YEARS 2010-2011 TO 2012-2013**

Fund	FY 2010-2011 Revised	FY 2011-2012 Projections	FY 2012-2013 Projections	FY 2012-2013 Change over	
				FY 2011-2012 Revised Amount	FY 2011-2012 Revised Percent
General	\$ 551,041,350	\$ 567,544,376	\$ 569,140,060 (B)	\$ 1,595,684	0.28%
Food Service	17,470,951	18,585,350	18,116,350	(469,000)	(2.52%)
Debt Service	87,423,992	87,664,752	86,085,944	(1,578,808)	(1.80%)
Local/State/ Federal Grants	63,442,840	51,631,993	53,500,000	1,868,007	3.62%
Education Jobs Bill (A)		7,639,562		(7,639,562)	100.00%
TOTAL	\$ 719,379,133 (C)	\$ 733,066,033 (C)	\$ 726,842,354 (C)	\$ (6,223,679)	(0.85%)
Taxes					
General	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539	\$ 3,594,227	1.83%
Debt Service	41,544,114	41,280,133	40,061,780	(1,218,353)	(2.95%)
TOTAL	\$ 234,759,972	\$ 237,587,445	\$ 239,963,319	\$ 2,375,874	1.00%

(A) One-time funds

(B) State funding for FY 2012-2013 provides for a base student allocation of \$5,680, a special education intensive factor of thirteen times, and a career technology factor of 1.01; same as current FY 2011-2012 funding.  
(C) Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure. For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.



Anchorage School District  
REVENUE and FUND BALANCE SUMMARY BY FUND and SOURCE

	FY 2010-2011 Audited Actual	2010-2011 Revised	2011-2012 Revised	2012-2013 Projections	Inc/(Dec) over FY 2011-2012 Revised Budget
<b>General Fund</b>					
Local Revenue/Fund Balance					
Local Taxes	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539	\$ 3,594,227
Interest	1,930,596	2,600,000	2,800,000	2,800,000	
Other Local	4,548,763	3,574,000	4,404,310	4,219,000	(185,310)
Fund Balance		1,975,000	5,200,000	7,000,000	1,800,000
	<u>199,695,217</u>	<u>201,364,858</u>	<u>208,711,622</u>	<u>213,920,539</u>	<u>5,208,917</u>
State Revenue					
Alaska Public School Funding Program	310,300,774	312,428,682	311,134,270	308,364,385	(2,769,885)
Pupil Transportation	19,611,320	20,059,326	20,390,000	19,596,652	(793,348)
Supplemental State Funding	408,484	408,484	6,508,484	408,484	(6,100,000)
	<u>330,320,578</u>	<u>332,896,492</u>	<u>338,032,754</u>	<u>328,369,521</u>	<u>(9,663,233)</u>
Federal Revenue					
Federal Impact Aid	23,985,834	15,000,000	20,000,000	26,000,000	6,000,000
Medicaid Reimbursement	220,490	1,000,000			
R.O.T.C.	764,192	780,000	800,000	850,000	50,000
	<u>24,970,516</u>	<u>16,780,000</u>	<u>20,800,000</u>	<u>26,850,000</u>	<u>6,050,000</u>
<b>Total General Fund</b>	<b>554,986,311</b>	<b>551,041,350</b>	<b>567,544,376</b>	<b>569,140,060</b>	<b>1,595,684</b>
<b>Food Service Fund</b>					
Sales	3,981,986	5,284,675	4,562,927	4,082,569	(480,358)
Fund Balance	240,241	600,000	600,000	400,000	(200,000)
Federal Reimbursement	13,376,693	11,586,276	13,422,423	13,633,781	211,358
	<u>17,598,920</u>	<u>17,470,951</u>	<u>18,585,350</u>	<u>18,116,350</u>	<u>(469,000)</u>
<b>Debt Service Fund</b>					
Local Revenue/Fund Balance					
Local Taxes	41,544,114	41,544,114	41,280,133	40,061,780	(1,218,353)
Fund Balance			1,000,000		(1,000,000)
Interest	122				
	<u>41,544,236</u>	<u>41,544,114</u>	<u>42,280,133</u>	<u>40,061,780</u>	<u>(2,218,353)</u>
State Sources					
Debt Service	45,738,902	45,879,878	45,107,207	45,746,752	639,545
	<u>45,738,902</u>	<u>45,879,878</u>	<u>45,107,207</u>	<u>45,746,752</u>	<u>639,545</u>
Federal Sources					
Build America Bonds	287,430		277,412	277,412	
	<u>287,430</u>		<u>277,412</u>	<u>277,412</u>	
<b>Total Debt Service</b>	<b>87,570,568</b>	<b>87,423,992</b>	<b>87,664,752</b>	<b>86,085,944</b>	<b>(1,578,808)</b>
<b>Local/State/Federal Grants</b>					
Local Grants	1,119,683	10,506,430	2,056,784	2,045,157	(11,627)
State Grants	1,978,876	2,581,908	1,307,043	1,305,445	(1,598)
Federal Grants	39,252,220	50,354,502	48,268,166	50,149,398	1,881,232
American Recovery & Reinvestment Act	24,846,015		7,639,562		(7,639,562)
Education Jobs Bill					
	<u>67,196,794</u>	<u>63,442,840</u>	<u>59,271,555</u>	<u>53,500,000</u>	<u>(5,771,555)</u>
<b>Total Local/State/Federal Grants</b>	<b>\$ 727,352,593</b>	<b>\$ 719,379,133</b>	<b>\$ 733,066,033</b>	<b>\$ 726,842,354</b>	<b>\$ (6,223,679)</b>
<b>Total Revenues</b>	<b>\$ 715,280,852</b>	<b>\$ 719,379,133</b>	<b>\$ 733,066,033</b>	<b>\$ 726,842,354</b>	<b>\$ (6,223,679)</b>
<b>Total Expenditures</b>	<b>\$ 234,759,972</b>	<b>\$ 234,759,972</b>	<b>\$ 237,587,445</b>	<b>\$ 239,963,319</b>	<b>\$ 2,375,874</b>
<b>Total Taxes - Fiscal Year</b>					

State funding for FY 2012-2013 provides for a base student allocation of \$5,680, a special education intensive factor of thirteen times, and a career technology factor of 1.01; same as FY 2011-2012 funding. Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure. For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District  
Fiscal Year 2012-2013

FINANCIAL BUDGETS AND PROJECTIONS ON A BUDGETARY BASIS

AUDITED ACTUAL FY 2010-2011, REVISED FY 2010-2011 AND FY 2011-2012, PROJECTIONS FOR FY 2012-2013 THROUGH FY 2014-2015

REVENUES	FY 2010-2011 Audited Actual	FY 2010-2011 Revised	FY 2011-2012 Revised	FY 2012-2013 Projections (E)	FY 2013-2014 Projections (E)	FY 2014-2015 Projections (E)
Local Taxes	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539	\$ 199,901,539	\$ 199,901,539
Local	6,479,359	6,174,000	7,204,310	7,019,000	6,912,100	7,058,250
Fund Balance		1,975,000	5,200,000	7,000,000		
State	330,320,578	332,896,492	338,032,754 (A)	328,369,521 (A)	330,254,200	332,243,350
Federal	24,970,516	16,780,000	20,800,000	26,850,000	27,550,000	28,266,250
Total General Fund	554,986,311	551,041,350	567,544,376	569,140,060	564,617,839	567,469,389
Food Service Fund	17,598,920	17,470,951	18,585,350	18,116,350	19,272,000	20,500,000
Debt Service Fund	87,570,568	87,423,992	87,664,752	86,085,944 (B)	84,639,131 (B)	83,718,301 (B)
Local, State and Federal Grants	67,196,794	63,442,840	59,271,555	53,500,000	54,575,000	55,666,000
TOTAL REVENUES (G)	\$ 727,352,593	\$ 719,379,133	\$ 733,066,033 (C)	\$ 726,842,354 (C)	\$ 723,103,970 (C)	\$ 727,353,690 (C)
EXPENDITURES						
General Fund	\$ 540,964,680	\$ 551,041,350	\$ 567,544,376	\$ 569,140,060	\$ 585,293,616	\$ 580,953,376
General Fund Cuts Required to Balance						
Food Service Fund	17,474,119	17,470,951	18,585,350	18,116,350	19,272,000	20,500,000
Debt Service Fund	89,645,259	87,423,992	87,664,752	86,085,944 (B)	84,639,131 (B)	83,718,301 (B)
Local, State and Federal Grants	67,196,794	63,442,840	59,271,555	53,500,000	54,575,000	55,666,000
TOTAL EXPENDITURES (G)	\$ 715,280,852	\$ 719,379,133	\$ 733,066,033 (C)	\$ 726,842,354 (C)	\$ 743,779,747 (C)	\$ 740,837,677 (C)
FISCAL GAP - Favorable/(Unfavorable)	\$ 12,071,741	\$ -	\$ -	\$ -	\$ (20,675,777)	\$ (13,483,987)
COST PER STUDENT	\$ 14,571	\$ 14,655	\$ 14,901	\$ 14,926	\$ 15,210	\$ 14,971
TAXES						
General Fund	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312 (D)	\$ 199,901,539 (D)	\$ 199,901,539	\$ 199,901,539
Debt Service Fund	41,544,114	41,544,114	41,280,133	40,061,780	39,546,623	38,277,558
TAX LIMITATION	\$ 234,759,972	\$ 234,759,972	\$ 237,587,445	\$ 239,963,319	\$ 239,448,162	\$ 238,179,097
CALENDAR YEAR TAX CONTRIBUTION	\$ 233,853,777	\$ 233,853,777	\$ 236,173,709	\$ 238,775,383	\$ 239,705,741	\$ 238,813,630
FY TAXES PER STUDENT	\$ 4,782	\$ 4,782	\$ 4,829	\$ 4,928	\$ 4,897	\$ 4,813
COST PER STUDENT						
General Fund	\$ 11,020	\$ 11,225	\$ 11,536	\$ 11,687	\$ 11,969	\$ 11,740
Food Service Fund	356	356	378	372	394	414
Debt Service Fund	1,826	1,781	1,782	1,768	1,731	1,692
Local, State and Federal Grants	1,369	1,292	1,205	1,099	1,116	1,125
TOTAL STUDENT COST	\$ 14,571	\$ 14,654	\$ 14,901	\$ 14,926	\$ 15,210	\$ 14,971
TOTAL NUMBER OF STUDENTS	(F) 49,091	(F) 49,091	(F) 49,196	(F) 48,698	(F) 48,901	(F) 49,484
STUDENTS - (FTE)	(F) 48,972	(F) 48,972	(F) 48,923	(F) 48,445	(F) 48,647	(F) 49,227

(A) State funding for FY 2012-2013 provides for a base student allocation of \$5,680, a special education

intensive factor of thirteen times, and a career technology factor of 1.01; same as current FY 2011-2012 funding.

(B) These projections include an anticipated \$11.1 million bond sale using authorized unissued bonds. No further projections are included for propositions that may be approved by the voters in future years.

(C) Includes compensation consideration for all settled and unsettled contracts.

(D) Includes School Resource Officers, ASD portion for cost of sending out tax bills/collections, as well as delinquent property taxes, football stadium, trail/facility fees

(E) Actual enrollment September 30th FY 2010-2011; and projected for FY 2011-2012 through FY 2014-2015.

(F) Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure.

For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District  
Fiscal Year 2012-2013

**SUMMARY OF GENERAL FUND REVENUES**

	FY 2010-2011 Audited Actual	Percent	FY 2010-2011 Revised	Percent	FY 2011-2012 Revised	Percent	FY 2012-2013 Projections	Percent
Local Sources								
Local Property Taxes	\$ 193,215,858	34.81 %	\$ 193,215,858	35.06 %	\$ 196,307,312	34.59 %	\$ 199,901,539	35.12 %
Other Local	6,479,359	1.17	6,174,000	1.12	7,204,310	1.27	7,019,000	1.23
Fund Balance			1,975,000	0.36	5,200,000	0.92	7,000,000	1.23
State Sources	330,320,578	59.52	332,896,492	60.41	338,032,754	59.56	328,369,521	57.70
Federal Sources	24,970,516	4.50	16,780,000	3.05	20,800,000	3.66	26,850,000	4.72
<b>TOTAL</b>	<b>\$ 554,986,311</b>	<b>100.00 %</b>	<b>\$ 551,041,350</b>	<b>100.00 %</b>	<b>\$ 567,544,376</b>	<b>100.00 %</b>	<b>\$ 569,140,060</b>	<b>100.00 %</b>

Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure.  
For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District  
Fiscal Year 2012-2013

## SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2010-2011		FY 2010-2011		FY 2011-2012		FY 2012-2013	
	Audited		Revised		Projections		Projections	
Municipality of Anchorage Appropriation of Taxes (A)	Actual	\$	193,215,858	\$	193,215,858	\$	196,307,312	\$
Other Local								
Career Center Instructional Projects	63,928		71,000		74,000		75,000	
Facilities Rentals	770,435		650,000		690,000		775,000	
Nonresident Tuition	56,262		15,000		50,000		50,000	
Credit Recovery Fees (B)	16,884		60,000		45,000		15,000	
On-line Fee for Non-ASD Student (C)					40,000		40,000	
Summer School - Elementary (D)	30,800		25,000		50,000			
Summer School - Middle Level (E)	11,855		25,000		29,160			
Summer School - Secondary (F)	200,725		256,000		260,000			
Musical Instrument Usage Fee (G)	29,308		26,000		28,000		30,000	
Middle School Activity Fees (H)	247,583		250,500		267,400		260,000	
High School Activity Fees (I)	733,813		742,500		850,000		825,000	
Baseline Concussion Impact Fees (J)							37,500	
High School Parking Fees (K)	192,155		192,500		211,750		200,000	
Other Fees (Training Fees, Documents) (L)	95,362		85,000		84,000		94,500	
Property Sales, Insurance Proceeds, and Miscellaneous	467,713		175,500		125,000		117,000	
Interest Earnings	1,930,596		2,600,000		2,800,000		2,800,000	
E-rate (M)	1,631,940		1,000,000		1,600,000		1,700,000	
Fund Balance			1,975,000		5,200,000		7,000,000	
	6,479,359		8,149,000		12,404,310		14,019,000	
TOTAL	\$	199,695,217	\$	201,364,858	\$	208,711,622	\$	213,920,539

(A) Includes School Resource Officers, ASD portion for cost of sending out tax bills/collections, as well as delinquent property taxes, football stadium, trail/facility fees.

(B) Credit Recovery Course Fee - \$90/course

(C) On-line Fees for Non-ASD Student - \$400/course

(D) Summer school has been recommended to be eliminated for FY 2012-2013; \$100 FY 2011-2012; \$85 FY 2010-2011

(E) Summer school has been recommended to be eliminated for FY 2012-2013; \$100 FY 2011-2012; \$85 FY 2010-2011

(F) Summer school has been recommended to be eliminated for FY 2012-2013; \$100 in FY 2011-2012; \$90 in FY 2010-2011

(G) Musical Instrument Usage Fee - \$40 with continuation in FY 2012-2013

(H) Middle Level Activity Fees - \$100 in FY 2012-2013; \$100 in FY 2011-2012, \$85 in FY 2010-2011, Family Cap \$390 (Middle and High combined)

(I) High School Activity Fees - Tiers ranging from \$175 to \$195 in FY 2012-2013/FY 2011-2012, \$165 in FY 2010-2011, Family Cap \$390 (Middle and High combined)

(J) Baseline Concussion Impact Fees

(K) High School Parking Fees - \$55/semester in FY 2012-2013/FY 2011-2012, \$50 in FY 2010-2011

(L) Training Fees - \$25 per course with continuation in FY 2012-2013

(M) E-rate established by Congress to provide funding to K-12 schools for telecommunications, internet access and internal connections (Network Infrastructure).

**Anchorage School District  
Fiscal Year 2012-2013**

**COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION**  
**Taxes Allowable under the Charter Limit vs. Limited Funding and Transferred Services**

Taxes Projected—Anchorage School District FY 2011-12		Charter Limit
Less: Prior Year Taxes Required for Debt Service		<u>\$ 237,587,445</u>
		<u>41,280,133</u>
Net Taxes Approved for General Fund		196,307,312 (A)
<u>Allowable Growth Factors</u>		
Population—5 year Average	0.9	
CPI—5 average year Anchorage Urban	<u>2.6</u>	
	3.5% As of Feb / 2012	<u>6,870,756</u>
Basic Tax Limitation		203,178,068
<u>Plus Exclusions:</u>		
Judgments / Legal Settlements		
Taxes for Operations and Maintenance on New Voter Approved Facilities		
Taxes Requested on New Construction / Property Improvements (B)		<u>2,155,325</u>
Tax Limitation—General Fund		205,333,393
Taxes Requested for Debt Service		<u>40,061,780</u>
TAX LIMITATION FY 2012-2013 (C )		245,395,173
General Fund	199,901,539	
Debt Service Fund ( D )	<u>40,061,780</u>	
AR NO 2011-296 APPROVED PROPERTY TAX PROJECTED IN FINANCIAL PLAN—FY 2012-2013 (A) (C)		<u>239,963,319</u>
AMOUNT OVER (UNDER) as allowed by the Property Tax Cap Limitation under the MOA Charter		\$ (5,431,854)

(A) Includes Resource Officers, football stadium rental, trails, park shelter rental, and a portion of the cost of sending out collections, municipal tax bills and uncollectible portion of delinquent property taxes.

(B) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.52 mills x

\$286,612,342 (2011 construction/property was verified by the Municipality of Anchorage's Office of Management and Budget as of October, 2011) = \$2,155,325.

(C) An overall 1 percent increase to the local property tax was approved by the Anchorage Assembly (AR No 2011-296) on October 25, 2011.

(D) The taxes approved for debt service are for sold bonds approved by the qualified voters. These projections include an anticipated \$11.1 M bond sale using authorized unissued bonds. No further projections are included for propositions that may be approved by the voters in future years.

Anchorage School District  
Fiscal Year 2012-2013

**SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES**

<u>State Sources</u>		<u>FY 2010-2011 Actual Unaudited</u>	<u>FY 2010-2011 Revised</u>	<u>FY 2011-2012 Projections</u>	<u>FY 2012-2013 Projections</u>
Alaska Public School Funding Program	(A)	\$ 310,300,774	\$ 312,428,682	\$ 307,534,270	\$ 304,790,927
Career Technology Education (CTE)				3,600,000	3,573,458
Supplemental State Aid Grant (SSAG)	(B)			6,100,000	
Pupil Transportation	(C)	19,611,320	20,059,326	20,390,000	19,596,652
<u>Supplemental State Funding:</u>					
On-Base Schools	(D)	408,484	408,484	408,484	408,484
Retirement systems employer relief (E)					
<b>TOTAL</b>		<u>\$ 330,320,578</u>	<u>\$ 332,896,492</u>	<u>\$ 338,032,754</u>	<u>\$ 328,369,521</u>
 (A) Alaska Public School Funding Program - FY 2012-2013					
Basic Need Equals 73,302.88 Adjusted ADM x \$5,680 Student Allocation and 13 times for intensive students \$					
Career Technology Education factor of 1.01 equals 629.13 Adjusted ADM x \$5,680 Student Allocation					
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$25.647 billion					
Minus Deductible Portion of Federal Impact Aid					
Add \$16/ adjusted ADM for Quality Schools					
Total Alaska Public School Funding Program Aid \$					
					<u>416,360,363</u>
					<u>3,573,458</u>
					<u>(102,589,817)</u>
					<u>(10,162,531)</u>
					<u>1,182,912</u>
					<u>308,364,385</u>

(B) HB 108 provided one-time funding as a supplemental state aid grant to help cover inflationary cost increases based on high energy costs.

(C) Pupil Transportation - District operated and contracted transportation reimbursement (\$407).  
This amount is then multiplied by the school district's ADM, less the ADM for the district's correspondence program.

(D) State of Alaska supplemental grant to partially fund this program.

(E) Beginning FY 2012-2013 supplemental state funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure. For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District  
Fiscal Year 2012-2013

**SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES**

<u>Federal Sources</u>	<u>FY 2010-2011 Actual Unaudited</u>	<u>FY 2010-2011 Revised</u>	<u>FY 2011-2012 Projections</u>	<u>FY 2012-2013 Projections</u>
Federal Impact Aid (A)	\$ 23,985,834	\$ 15,000,000	\$ 20,000,000	\$ 26,000,000
Medicaid (B)	220,490	1,000,000		
R.O.T.C. (C)	<u>764,192</u>	<u>780,000</u>	<u>800,000</u>	<u>850,000</u>
<b>TOTAL</b>	<b>\$ <u>24,970,516</u></b>	<b>\$ <u>16,780,000</u></b>	<b>\$ <u>20,800,000</u></b>	<b>\$ <u>26,850,000</u></b>

(A) Federal Impact Aid revenue is received for students living on military land and for other federally-connected students and reflect trend data of revenue receipts.

(B) It is estimated that participation in this program costs more in lost opportunity than it nets in reimbursement. Therefore, Medicare revenue was eliminated and the district is no longer participating in the program.

(C) Revenues for FY 2012-2013 reflect trend data of revenue receipts.

Anchorage School District General Government Operating Budget  
 School Board Approved Budget Revisions on February 9, 2012  
 FY 2012-2013

Attachment B

Second Reading  
 2/9/2013

Item	PROGRAM DESCRIPTION	FTE	Expenditures Amount	Revenues Amount
<u>General Fund</u>			\$ 569,140,060	\$ 569,140,060
<i>Expenditure Revisions</i>				
1.	Travel Out of District School Board Other Legislative Lobby		(7,200)	
2.	Eliminate CTE West High Master Plan Facilitator	(1.0)	(85,450)	
3.	Elementary Class Size Decrease Grades 4 & 5	28.0	2,673,000	
4.	Elementary Class Size Decrease Grade 6	7.0	668,000	
5.	Elementary Librarians	4.0	382,000	
6.	Special Education Counselors	9.0	856,000	
7.	Middle School In-School Suspension	1.4	134,000	
8.	Clerical non-school based (estimate)	(8.0)	(600,000)	
9.	Middle Schools Unallocated FTE	(9.4)	(897,000)	
10.	Elementary/Middle/High/Special Ed Supply Allocation (\$5/student)		(260,000)	
11.	Pending Negotiations		(150,000)	
12.	Legal Fees		(150,000)	
13.	Educational Technology	(1.0)	(100,000)	
14.	Assessment and Evaluation	(1.0)	(100,000)	
15.	Equipment Replacement Fund		(1,000,000)	
16.	Attrition - Salaries		(500,000)	
17.	Attrition - Benefits		(1,000,000)	
18.	Maintenance Projects		(535,457)	
19.	Maintenance Positions	6.0	535,457	
20.	High School Unallocated		(923,972)	
21.	Gifted Program	3.0	282,060	
22.	High School Graduation Coaches	7.0	641,912	
23.	Pending Negotiations (TBD)		136,650	
<i>Total Net Revisions</i>			\$ 0	\$ 0
<b>General Fund Total</b>		<b>45.0</b>	<b>\$ 569,140,060</b>	<b>\$ 569,140,060</b>
General Fund			\$ 569,140,060	\$ 569,140,060
Food Service Fund			18,116,350	18,116,350
Debt Service Fund			86,085,944	86,085,944
Grants Fund			53,500,000	53,500,000
<b>Interim total as of February 9, 2012</b>			<b>\$ 726,842,354</b>	<b>\$ 726,842,354</b>



ANCHORAGE SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF MAJOR BUDGETED REVENUE INCREASES AND DECREASES  
FY 2011-2012 COMPARED TO FY 2012-2013  
SECOND READING

**FY 2011-2012 Revised Revenue Budget** **\$ 567,544,376**

Major Budgeted Revenue Decreases:

Supplemental State Aid Grant (SSAG)	(6,100,000)
Alaska Public School Funding Program	(2,743,343)
Pupil Transportation	(793,348)
Summer school high school	(260,000)
Summer school elementary	(50,000)
Credit recovery fees	(30,000)
Summer school middle level	(29,160)
Career Technology Education (CTE) due to enrollment	(26,542)
High school activity fees	(25,000)
High school parking fees	(11,750)
Property Sales, insurance proceeds, and miscellaneous	(8,000)
Middle school activity fees	(7,400)
<b>Total Major Budgeted Revenue Decreases:</b>	<b>(10,084,543)</b>

Adjusted Revenues After Decreases: **557,459,833**

Major Budgeted Revenue Increases:

Federal impact aid	6,000,000
Taxes	3,594,227
Fund balance	1,800,000
E-rate	100,000
Facilities rentals	85,000
R.O.T.C.	50,000
Baseline concussion impact fees	37,500
Other fees (training fees, documents, etc.)	10,500
Music instrument usage fees	2,000
Career Center Instructional Projects	1,000
<b>Total Major Budgeted Revenue Increases:</b>	<b>11,680,227</b>

Net Change: **1,595,684**

**FY 2012-2013 PROPOSED REVENUE BUDGET** **\$ 569,140,060**

ANCHORAGE SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF MAJOR BUDGETED EXPENDITURE INCREASES AND DECREASES  
FY 2011-2012 COMPARED TO FY 2012-2013  
SECOND READING

<b>FY 2011-2012 Revised Budget</b>	<b>FTE</b>	<b>\$</b>	<b>567,356,088</b>
Major Expenditure Increases & Decreases:			
<u>Districtwide</u>			
Settled Contracts			14,570,881
Response to Instruction (RTI)			1,200,000
Indirect Cost			400,000
Property & Liability Insurance			73,500
Increased Municipality of Anchorage charges for School Resource Officers (SROs)			72,056
Total Districtwide Increases:			16,316,437
Attrition			(2,700,000) *
Utilities			(348,563)
Equipment Replacement Fund			(32,013) *
Total Districtwide Decreases:			(3,080,576)
<u>Elementary</u>			
Elementary Teachers - Jobs Bill	42.00		3,912,930
Elementary Teachers - class size decrease grades 4 & 5	28.00		2,673,000 *
Elementary Teachers - class size decrease grade 6	7.00		668,000 *
Total Elementary Increases:	77.00		7,253,930
Class size increase: K-2 no increase, 3rd grade increase .5, 4th thru 6 increase 1.0	(15.00)		(1,432,113)
Elementary Teachers for lower enrollment	(8.00)		(763,792)
Counselors	(6.00)		(572,846)
Library Assistants	(1.75)		(55,730)
Creating Successful Futures	(1.00)		(95,473)
Summer School - Elementary			(1,120,705)
Supply & Equipment allocation due \$5/student reduction			(130,046) *
Supply & Equipment allocation due to lower enrollment			(27,900)
Breakfast Program			(25,000)
Battle of the Books			(15,705)
Librarians			*
Total Elementary Decreases:	(31.75)		(4,239,310)
Total Elementary Changes:	45.25		3,014,620
<u>Special Education</u>			
Teacher Assistants - Special Education Middle School	1.75		85,034
Teacher Assistants - Special Education High School	1.75		85,034
Health Services Coordinator transferred from grants - Health Services	1.00		113,142
Special Service Teacher for Tapestry - ACE Program	1.00		93,002
Administrative Assistant transferred from grants - Health Services	1.00		74,203
Total Special Education Increases:	6.50		450,415
<u>Counselors and Supplies—Secondary Special Education</u>			
Resource Teachers - Elementary Special Education	(6.00)		(559,067) *
Resource Teacher Assistant - Elementary Special Education	(4.88)		(243,787)
Health Treatment Specialists transferred to grant fund	(2.10)		(173,988)
Teacher Assistants - Speech/Language	(3.40)		(169,950)
Special Service Teacher - Psychology	(1.80)		(167,794)
Special Service Teacher - Special Schools	(1.00)		(93,212)
Teacher Consultant - Elementary Special Education	(1.00)		(93,211)
Special Service Teacher - Elementary Special Education	(1.00)		(93,211)
Preschool Teacher Assistants - Elementary Special Education	(1.63)		(81,301)

2012 Revised General Government Operating Budget

Attachment C

Special Education continued...		
Related Services Specialist - Speech/Language	(1.00)	(66,351)
Related Services Technician - OT/PT	(1.00)	(66,229)
Secretary - Special Education Administration	(1.00)	(62,735)
Interpreter for the Deaf	(1.00)	(60,391)
Administrative Assistant - Speech/Language	(1.00)	(58,092)
Teacher Assistant - Psychology	(1.00)	(49,911)
Teacher Assistant - OT/PT	(0.88)	(58,116)
Teacher Assistant	(0.88)	(44,570)
Special Service Teacher - Outreach	(0.50)	(46,570)
IEP Clerical - Special Schools	(0.50)	(16,232)
BVI	(0.45)	(41,983)
Special Service Teacher - OT/PT	(0.30)	(27,941)
Teaching Supplies & Equipment - Elementary Special Education		(36,000)
Extra Help Certificated - Speech/Language		(30,699)
Added Days - Summer School		(28,723)
Contracted Services Instructional - Speech/Language		(14,000)
Supply & Equipment allocation due \$5/student reduction		(9,202) *
Total Special Education Decreases:	(32.32)	(2,393,266)
Total Special Education Changes:	(25.82)	(1,942,851)

Gifted Education

<del>Special Education Teachers</del>		
Total Gifted Program Changes:	-	0 *

English Language Learner

Special Service Teachers	(2.00)	(186,422)
Tutor	(1.00)	(47,119)
Secretary	(0.50)	(31,884)
Language & Cultural Liaison	(0.50)	(30,315)
Total English Language Learner Program Decreases:	(4.00)	(295,740)

Middle Schools

Middle School Teachers - Jobs Bill	16.00	1,490,640
Total Middle School Increases:	16.00	1,490,640
Career Guides	(10.00)	(956,044)
Class size increase of 1.0	(9.50)	(908,242)
Middle School Teachers - Unallocated FTE	(9.40)	(897,000) *
ISS Teachers	(5.00)	(477,869) *
Noon Duty Attendants	(2.25)	(37,552)
Middle School Teachers for lower enrollment	(2.00)	(191,208)
College and Career Ready Coordinator	(1.00)	(97,465)
Romig Master Plan Facilitator	(1.00)	(95,950)
Language Acquisition	(1.00)	(95,605)
Summer School		(459,791)
Response to Instruction (RTI) transferred to support districtwide efforts		(50,000)
Supply & Equipment allocation due \$5/student reduction		(44,755) *
School Business Partnership addenda		(10,107)
Supplies & Equipment due to lower enrollment		(7,900)
Total Middle School Decreases:	(41.15)	(4,329,488)
Total Middle School Changes:	(25.15)	(2,838,848)

# 2012 Revised General Government Operating Budget

Attachment C

## High Schools

High School Teachers - Jobs Bill	24.00	2,235,960
Spring Creek Correctional Facility transfer to ASD		318,600
Total High School Increases:	24.00	2,554,560

Class size increase of 1.5	(24.00)	(2,300,494)
High School Teachers for lower enrollment	(8.00)	(766,832)
Student Support Program Supervisor	(1.00)	(95,714)
Student Support Program Supervisor	(1.00)	(89,753)
West High Master Plan Facilitator	(1.00)	(85,450) *
Summer School		(1,188,448)
Addenda for remediation, HSGQE intensive initiative, on-line learning, student stipends, progressive monitoring and universal screening, software, renewal fees/licenses, remediation work station equipment		(923,972) *
Supply & Equipment allocation due \$5/student reduction		(75,997) *
Student Activities		(53,252)
High School Graduation Qualifying Exam (HSGQE) addenda		(51,010)
Supplies & Equipment due to lower enrollment		(30,200)
College/Career Ready Coordinator addenda		(21,485)
School Business Partnership addenda		(17,132) *
<del>Graduation Coaches</del>		
Total High School Decreases:	(35.00)	(5,699,739)
Total High School Changes:	(11.00)	(3,145,179)

## Instructional Support

STEM Coordinator - Curriculum & Instruction	1.00	101,810
RTI Support - Curriculum & Instruction	1.00	93,575
Library corporation (TLC) Licensing		76,150
Total Instructional Support Increases:	2.00	271,535
Educational Technology Teachers	(2.00)	(201,558) *
Music Districtwide	(1.50)	(156,919)
Statistician - Assessment & Evaluation	(1.00)	(100,000) *
Health & Physical Education Teacher Expert - Curriculum & Instruction	(1.00)	(93,211)
Social Studies/Language Teacher Expert - Curriculum & Instruction	(1.00)	(93,210)
Administrative Assistant - Curriculum & Instruction	(1.00)	(58,860)
K-8 Professional Development and Community Outreach/area of mathematics		(425,000)
Career Technology Education		(75,000)
Added Duty - Curriculum & Instruction		(28,723)
TLC Training - Library Resources		(8,750)
AEA to ACE position conversion - Curriculum & Instruction		(8,605)
Contracted Services - Curriculum & Instruction		(6,000)
Total Instructional Support Decreases:	(7.50)	(1,255,836)
Total Instructional Support Changes:	(5.50)	(984,301)

## Training & Professional Development

My Learning Plan - Contracted services transferred from grants		50,000
		50,000
Administrative Assistant - Training & Professional Development	(1.00)	(80,940)
Added Days - Training & Professional Development		(34,468)
Substitute Teachers - Training & Professional Development		(15,737)
Total Training & Professional Development Decreases:	(1.00)	(131,145)
Total Training & Professional Development Changes:	(1.00)	(81,145)

# 2012 Revised General Government Operating Budget

Attachment C

## Informational Technology

Secretary - Information Support Center

	1.00	54,698
Total Informational Technology Increases:	1.00	54,698

Equipment refresh

(2,320,330)

Bandwidth

(240,000)

Extra Help

(37,950)

Total Informational Technology Decreases: (2,598,280)

Total Informational Technology Changes: (2,543,582)

## Administration/Support Services/Rentals, Community Resources

License fee for facility condition assessment tool/software

35,000

Total Administration/Support Services/Rentals, Community Resources Increases: 35,000

Clerical - Non-school based

(8.00) (600,000) \*

Three Maintenance positions - Warehouse

(3.00) (286,421)

Custodians - Operations

(2.50) (126,258)

One Sr. Administration Clerk - Purchasing

(1.00) (54,800)

One Administrative Assistant - Human Resources

(1.00) (69,838)

~~Six Maintenance positions - Maintenance~~

\*

Maintenance Projects

(825,457)

Legal fees - Superintendent

(150,000) \*

Contracted Services & Equipment Repair - Maintenance

(101,547)

Contracted Services & Supplies - Communications & Publication Services

(68,921)

Repair Parts - F/M Vehicle Maintenance

(60,000)

Substitute Teachers during training sessions - Human Resources

(55,352)

Transfer Field/Activity Trips - Bus Operations

(50,000)

Super Cargo Vans - Maintenance

(47,497)

Financial Audits - School Board

(45,800)

Travel, legal fees - Superintendent

(20,000)

Supplies, inventory adjustment, self-insured equipment - Warehouse

(13,400)

Arbitration & Recruitment - Human Resources

(12,000)

Crossing Guards, Extra Help, Girdwood Bus - Transportation

(11,820)

Extra Help, supplies - Accounting

(11,768)

Supplies - Maintenance

(8,828)

Travel Out of District - School Board

(7,200) \*

Security & Emergency Preparedness

(4,900)

Total Administration/Support Services/Rentals, Community Resources Decreases: (15.50) (2,631,807)

Total Administration/Support Services/Rentals, Community Resources Changes: (15.50) (2,596,807)

Total Major Budgeted Expenditure Increases: 126.50 28,477,215

Total Major Budgeted Expenditure Decreases: (168.22) (26,655,187)

Net Change: (41.72) 1,822,028

Minor Adjustments and Rounding: (38,056)

## FY 2012-2013 PROPOSED EXPENDITURE BUDGET

\$ 569,140,060

\* indicates change made by the School Board during Second Reading on February 9, 2012.

Municipality of Anchorage  
MUNICIPAL CLERK'S OFFICE  
**Agenda Document Control Sheet** 2012 Revised General Government Operating Budget

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

<b>1</b>	SUBJECT OF AGENDA DOCUMENT	DATE PREPARED	
	AN ORDINANCE DETERMINING AND APPROVING THE		
	TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET		
	OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS		
	FISCAL YEAR 2012-2013	Indicate Documents Attached <input checked="" type="checkbox"/> AO <input type="checkbox"/> AR <input checked="" type="checkbox"/> M <input type="checkbox"/> IM	
<b>2</b>	DEPARTMENT NAME	DIRECTOR'S NAME	
	Chief Financial Officer	Chad Stiteler, Chief Financial Officer	
<b>3</b>	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY	HIS/HER PHONE NUMBER	
	Chad Stiteler, Chief Financial Officer	907-742-4369	
<b>4</b>	<b>COORDINATED WITH AND REVIEWED BY</b>	<b>INITIALS</b>	<b>DATE</b>
	<b>Mayor</b>	/	
	Heritage Land Bank		
	Merrill Field Airport		
	Municipal Light & Power		
	Port of Anchorage		
	Solid Waste Services		
	Water & Wastewater Utility		
	<b>Municipal Manager</b>		
	Cultural & Recreational Services		
	Employee Relations		
	Finance, Chief Fiscal Officer		
	Fire		
	Health & Human Services		
	Office of Management and Budget		
	Management Information Services		
	Police		
	Planning, Development & Public Works		
	Development Services		
	Facility Management		
	Planning		
	Project Management & Engineering		
	Street Maintenance		
	Traffic		
	Public Transportation Department		
	Purchasing		
	<b>Municipal Attorney</b>		
	<b>Municipal Clerk</b>		
	<b>Other:</b> Anchorage School District		
	Carol Comeau, Superintendent	CSC	3/2/12
	Chad Stiteler, Chief Financial Officer	/	3/2/12
<b>5</b>	<b>Special Instructions/Comments</b>		
<b>6</b>	ASSEMBLY HEARING DATE REQUESTED March 13, 2011	<b>7</b>	PUBLIC HEARING DATE REQUESTED March 27, 2011

