

I. Anchorage School District Overview

ANCHORAGE SCHOOL DISTRICT OVERVIEW

ANCHORAGE SCHOOL BOARD

The seven-member School Board determines policy to guide the District. Elected each year for overlapping terms, each member serves for three years. The School Board has regularly scheduled meetings on the second and fourth Monday of each month at 6:30 p.m. Meeting agendas are published in the newspaper and are posted on the District Web site, www.asdk12.org. The District's cable channel 14 broadcasts School Board meetings and features an educational bulletin board for announcing District activities.

COMMUNITY INVOLVEMENT

There are many ways for parents and community members to become involved in their children's education and in lifelong learning.

Minority Education Concerns Advisory Committee (MECAC) is composed of 11 community members who represent the diverse ethnic and racial backgrounds of students. This committee provides citizens a forum to discuss issues concerning the education of minority students and it advises the School Board on minority education issues.

PTA is an organization of parents, teachers and community members. Its goal is to improve education for all children. Each elementary school and most secondary schools have PTAs.

Special Education Advisory Committee (SEAC) provides support and advice to the District on the issues and solutions for programs designed to meet the special needs of students.

Other Districtwide advisory committees, focusing on Bilingual, Native, Multicultural, Title I, Gifted, Special Education, Secondary Education programs and other concerns, are additional means through which the District receives information.

Volunteers, such as parents, senior citizens and other community members, help in school classrooms, playgrounds, libraries and offices. Additionally, businesses and organizations provide field trip sites and personnel to serve as classroom discussion leaders and cultural arts performers.

School Business Partnerships offer opportunities for students and teachers to form partnerships with businesses and community agencies. Partnerships enhance students' experiences and provide more knowledgeable employees and consumers.

SCHOOL USE BY COMMUNITY

Community Services/Rentals annually schedules well over 100,000 afternoon and weekend activities for about 1,000 community and school groups. The District's recreational facilities are consistently scheduled to near capacity. Primary user groups include: Municipality of Anchorage Parks and Recreation Department; University of Alaska Anchorage; Boy Scouts and Girl Scouts; Community Councils; Campfire; PTA Council; YMCA; and multiple youth sports associations.

STANDARD SCHOOL PROGRAM

Elementary schools provide the initial school experience for children in kindergarten through fifth or sixth grade. Each child receives instruction in reading, math, language arts, social studies, science, art, music, physical education, health, safety and library skills. Students develop the ability to read with understanding, write legibly, use correct grammar, spell accurately, and solve math problems quickly and correctly. In addition, children learn to plan and complete assigned tasks, develop good work habits, respect authority, honor our country, keep themselves healthy, recognize and appreciate beauty in art and music, develop a continuing interest in self-improvement and develop an optimistic approach to the future.

The middle school (grades 6-8 or 7-8) and high school (grades 9-12) programs teach students to think critically and act effectively through mastery of basic skills. The programs help students develop intellectually, emotionally, morally and socially so that everyday problems can be tackled and solved. Students develop a healthy mind and body. The program also provides entry-level vocational training as well as academic preparation for college.

GRADUATION REQUIREMENTS

Students must fulfill ASD graduation requirements and must pass the Alaska High School Graduation Qualifying Exam. ASD credit requirements:

Language Arts	4 credits	Science	3 credits
Social Studies	4 credits	PE/Health	1.5 credits
Mathematics	2.5 credits	Electives	7.5 credits

EDUCATIONAL ALTERNATIVES AND SPECIALIZED PROGRAMS

Students have varying needs and some learn better in an environment different from that at a standard elementary school, middle school or high school. The District offers many alternative schools and specialized programs that better meet the learning needs of students.

ABC Schools exist at Birchwood ABC and Northern Lights ABC schools. A program begins at Northwood Elementary in 2008. These schools are highly structured and dedicated to academic excellence. ABC schools seek to build within each child a sense of responsibility, patriotism, citizenship, confidence, pride in accomplishment and a positive self-image through proven academic achievement. To do this, ABC schools provide the quiet and orderly environment many children need in order to learn through a positive, firm, and consistent code of conduct. ABC schools also are committed to the arts, music, drama, athletics and student government.

A.V.A.I.L. is designed for students who have previously dropped out of school and desire to return to school. The program is a partnership with the business community and places high emphasis on basic educational and employment skills. To be eligible, a student must be between the ages of 15½ and 19 and have been out of school for one whole semester.

Charter schools are non-sectarian, public schools that operate within the District under contract with the School Board. Charter schools offer alternative teaching methods or curriculum and more independence than regular public schools. Any person, group or organization may apply to the School Board to operate a charter school.

The **Continuation School** targets middle and high school students expelled from school and provides them with continued instruction in core curricular areas.

Creating Optimal High School Opportunities High school students in the Chugiak and Eagle River areas have an alternative to the traditional high school classroom. Through COHO (Creating Optimal High School Opportunities) students can earn high school credits through online and self-paced courses. These online courses are available to any ASD student throughout the district. The program is located on the Chugiak High School campus but has its own classrooms and staff and a separate entrance.

The **Crossroads Program** provides a supportive academic environment for pregnant and parenting teens.

The **Gifted Program** provides enrichment and acceleration for children in pre-school through grade 12. This program develops higher-level thinking, creative problem solving and decision making abilities.

Title VII Indian Education meets educational and cultural needs of Alaska Native and American Indian students. The **English Language Learners** program aids students whose first language is not English. **Title I** provides economically disadvantaged students with more help in the mastery of basic skills. **Migrant Education** provides services to meet the special needs of children whose education may have been affected by a lack of continuity.

Language Immersion Programs give students an opportunity to become bilingual in

English and one of three other languages: Spanish, Japanese, or Russian. Spanish immersion is offered at Chugiak and Government Hill elementary schools. Japanese is offered at Sand Lake Elementary School, and Russian is offered at Turnagain Elementary School. In all four programs, students spend half their day in English, and are "immersed" for half the day in the target language (Japanese, Russian or Spanish) with native or near-native speaking teachers who teach the same curriculum as in other District schools. Students follow the District's immersion programs through their middle and high school years. The programs are available to all students, including native speakers of Japanese, Russian or Spanish.

Martin Luther King Jr. Career Center offers vocational/technical training in 26 occupations for students in grades 11-12 during the first and second sessions. The newly developed KCC third session will offer introductory vocational/technical training for students in grades 9-12. Students earn ½ credit in third session courses.

Montessori Program is offered at Denali Elementary School. Students in kindergarten through grade 6 learn in open classrooms stressing individualized learning in a specially prepared environment using materials that are based on students' developmental stages. Children progress at a rate appropriate to their ability and level of achievement. Direct instruction is given in individual and small group settings. Cooperative learning and peer coaching are integral parts of the program.

Multi-Sensory Instruction is designed for elementary school, middle school and high school students who perform below expectations in any of the language arts areas such as written or oral communication, spelling, handwriting or reading. Special teaching methods are used in the classroom with the appropriate grade-level curriculum materials.

Optional Programs exist at Willard L. Bowman, Chinook, Chugach, Eagle River and Susitna elementary schools, Steller Secondary and Polaris K-12. Optional programs are primarily child-centered, emphasizing the physical, emotional and academic development of the individual child. Students of different ages are combined in multi-grade classrooms to work and learn together. Students are responsible for directing some aspects of their learning. This self-direction varies, depending on how much responsibility the student can assume. The optional method of instruction focuses on the experience approach to learning.

S.A.V.E. and Benny Benson, programs for potential high school dropouts, combine work experience with regular high school classes. Students, 9th- through 12th-grades, earn credit upon completion of contracts with teachers.

Schools-Within-A-School

Romig Middle School SWS and East High School SWS offer individualized self-pacing instruction to students in grades 7 and 8 at Romig and grades 9 through 12 at East. The program emphasizes student responsibility and productivity. Students earn credit in a number of ways, including traditional classwork, independent studies or small group research.

Elitnaurvik-Within-East (EWE) at East High School and Kanakugaq at West High emphasize the Alaska Native culture. These programs are open to all students. The pri-

mary emphasis of EWE and Kanakugaq is improving academic performance, attendance, cultural identification and family outreach.

The West High School Through the Arts program focuses on the synthesis of three disciplines: visual and performing arts, English and history. A cross-curricular team approach is used to facilitate student learning in all three areas.

The Seminar School at Service High follows the principles of Socratic questioning and the examination of great works of writing. A complete language arts and social studies curriculum is offered.

The Humanities Interdisciplinary Program at Bartlett High focuses on language arts and social studies, and uses a quarterly theme approach. A Paideia seminar is integrated into each theme.

SEARCH is an individualized program designed for 13- to 15-year-old students who have experienced academic, attendance and/or discipline problems in a regular school setting. It provides opportunities for both personal and academic growth in a highly structured environment.

Special Education offers a full range of educational services for disabled students from ages 3 through 21. Special Education includes tutoring, basic classes, social awareness and some vocational training. Individual special education programs are cooperatively developed by a child study team which includes parents, teachers and, when appropriate, other specialists. These teams make every effort to provide the appropriate special education program to children in a setting as close to the regular classroom as possible. Related services such as speech therapy, physical and occupational therapy are available.

PROFILE OF PERFORMANCE

Each year, the District's Assessment and Evaluation department prepares a report of student demographics and performance for the School Board and community. The document is available on the District's Web site, www.asdk12.org.

Attendance

The average daily attendance in Anchorage schools has been about 93 percent for the past five years. Attendance rate for 2006-2007 was 92.7 percent.

Graduation Rate and Drop-Out Rate

The four-year cumulative graduation rate in 2006-2007 was 64.99 percent. The one-year drop-out rate for 2006-2007 was 4.74 percent.

Language Arts Proficiency

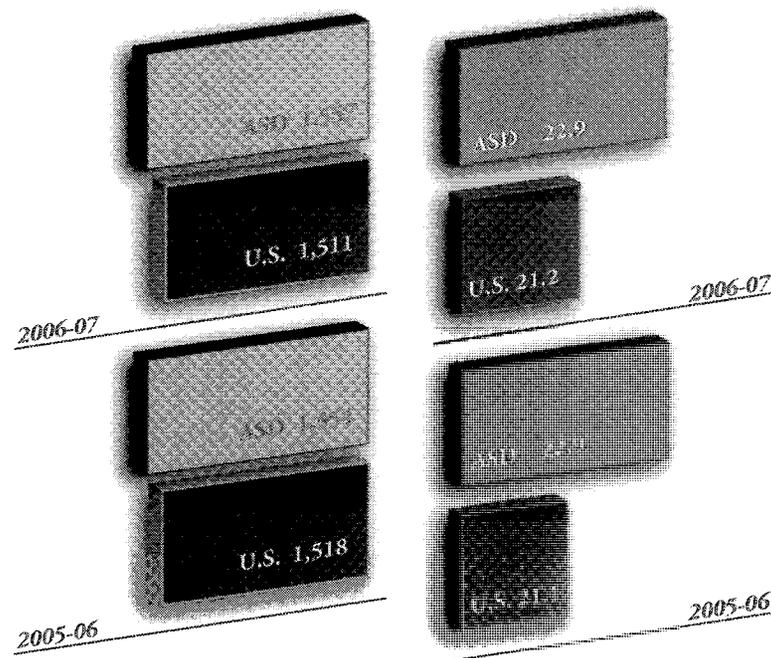
In 2006-2007, 82.3 percent of ASD students were at or above their grade level (proficient) in English language arts, as measured by state testing.

Math Proficiency

In 2006-2007, 76.3 percent of ASD students were at or above their grade level (proficient) in math, as measured by state testing.

SAT Reading and Math Combined Score

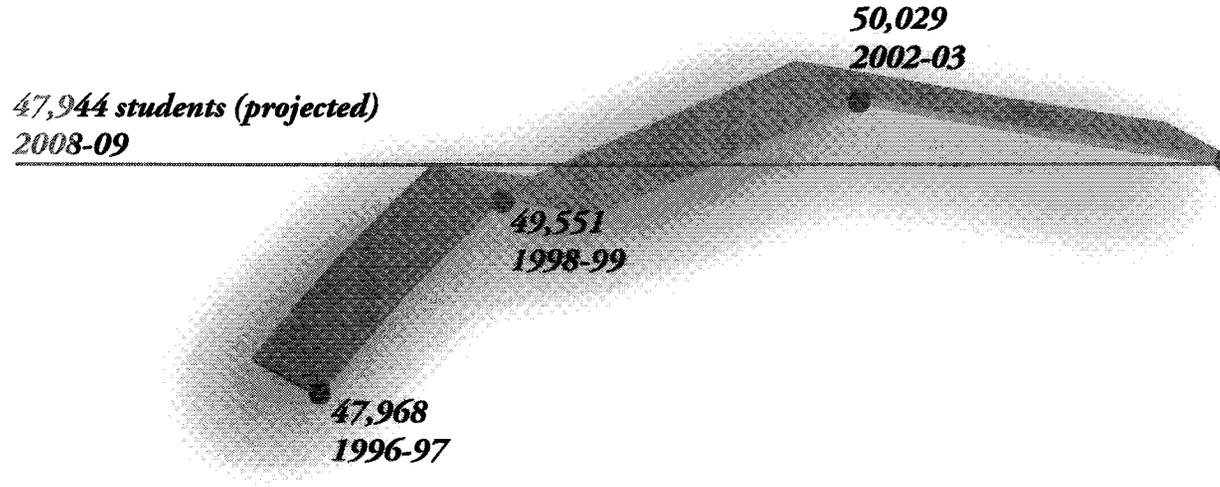
ACT Composite Score



Advanced Placement

High school students completed 2,674 AP courses and took 2,463 AP tests in 2006-2007. Sixty-five percent of the students scored well enough on the tests to qualify for college and university credit.

ENROLLMENT 1996-97 THROUGH 2008-09



FINANCIAL OUTLOOK

In fiscal year 2008-09, the District is budgeted to receive approximately 65.05 percent of its General Fund revenues from the State of Alaska. The largest single revenue source to the District from the State is the Alaska Public School Funding Program. This program is expected to provide 48.4 percent of the District's General Fund revenues for fiscal year 2008-09. Revenue from this program is received based on the number of students enrolled in the District and the type of educational services they receive.

The District is obligated to comply with government mandates created to ensure that all children receive a quality education in facilities that are safe and accessible. It is possible that additional Federal and State mandates may not include corresponding governmental funding.

Local property taxes provide the other major revenue source for the District. Under the tax limitation provision included in the Anchorage Municipal Charter, the amount that local taxes may be increased for general government and school purposes is primarily limited to increases for inflation, population growth and new construction, except for specific exclusions to pay debt service and judgments. The rate of taxation for school purposes is 6.81 mills for calendar year 2008.

The District and the Anchorage community must continue to work together to secure the appropriate level of federal, state and local funds needed to ensure that the quality of instructional programs and services meet the needs of all our students.

ANCHORAGE SCHOOL DISTRICT MISSION AND GOALS

MISSION

The mission of the Anchorage School District is to educate all students for success in life.

Ongoing Overall Goals

Increase student **academic achievement** using data to guide adoption of curriculum, methods, materials, and professional development specifically designed to ensure that each group as designated by No Child Left Behind makes adequate yearly progress.

Establish and maintain a **supportive and effective learning environment** by providing safe, caring, barrier-free schools; promoting health and wellness; continuing to retain, recruit and train highly qualified staff with an emphasis on improving staff diversity to better reflect our student body; challenging each student academically; maximizing opportunities for lifelong learning; offering reinforcing extracurricular activities; and collaborating with other community agencies to maximize opportunities for lifelong learning.

Ensure **public accountability** through continued participation in the state and federal required testing programs; continued preparation and publication of the Profile of Performance, budget basics, and budget and bond summaries; effective consultation with the community to ensure wise use of financial resources and responsible construction and maintenance of facilities; and effective communication with students, staff, parents, community and government at all levels.

Diversity in the Workforce

The Anchorage School District is committed to establishing an environment of respect and mutual collaboration by attracting and retaining a quality work force, at every level in the District, who are committed to providing a positive learning environment, who value diversity, and who reflect the diversity of the Anchorage community and the relevant labor market.

Measurable Achievement Goals

We, the Anchorage School Board, Superintendent and District staff commit that:

1. Students will demonstrate **increased academic achievement** as indicated by improved performance on state measures of academic performance. Students will meet the State defined Annual Measurable Objective (AMO).

Indicators:

- The percentage of students scoring not proficient in language arts and math will decrease by 10 percent in each AYP-designated student group.
- In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in each grade level 3-9.
- In a year-to-year comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in each grade level 3-9.
- In a sequential cohort comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment in 8th grade will be greater than the percentage of those same students scoring proficient in 7th grade the previous year.
- In a year-to-year comparison, the achievement gap in language arts and math will decrease significantly between each AYP-designated ethnicity group and the Caucasian group, narrowing the achievement gap.
- In a year-to-year comparison, the achievement gap in language arts and math will decrease significantly between the AYP-designated groups of economically disadvantaged and non-economically disadvantaged, limited English proficient and non-limited English proficient, and disabled and non-disabled students.
- The performance of the sequential cohort of students in 5th, 7th, and 9th grades will show an increase in the average scale score from the previous year on the writing content strands of Structures and Conventions of Writing and Revision.

Performance will be assessed on the Alaska Standards Based Assessment (Grades three through ten). These assessments will provide information on the status of student group performance for each school at grade levels three through ten.

Results will also be provided on student performance in 10th grade on the Alaska High School Graduation Qualifying Exam (HSGQE) and on the cumulative performance of students in grades 11 and 12 at year-end.

Performance by students in grades 5 and 7 on the Terra Nova will be reported, though these scores are no longer included in the determination of adequate yearly progress.

Note: The state defined AMO for 2006-2007 in Language Arts is 71.48 and Math is 57.61.

2. A higher percentage of students will **master reading skills and strategies to read proficiently** at the end of grade three.

Indicators:

- In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in grade three.
- In a year-to-year comparison, the percentage of students scoring proficient on the Developmental Reading Assessment will increase by 2.5 percent in each AYP-designated student group in grade three.

3. The percentage of students in **accelerated math sequence will increase.**

Indicators:

- The percentage of students in each AYP-designated student group who successfully complete Algebra I in eighth grade or earlier with a grade of C or higher will increase by five percent in a year-to-year comparison.
- When compared to the baseline year of 2005-2006, the District will increase the percentage of students still enrolled in the Anchorage School District who successfully completed Algebra I with a B or better in 8th grade or earlier are enrolled in Geometry or Algebra II in 9th grade and successfully complete the course with a C or higher.

Process directions for math department and math teachers:

- The District will continue to develop and implement training in math content and teaching strategies for elementary and middle school teachers.
- The District will continue to work with students, parents, teachers, counselors, administrators, and community representatives to increase expectations for elementary, middle and high school math achievement at each school, particularly for those groups for which assessment data identifies average performance significantly below district average performance.
- The District will explore the Orleans-Hanna math assessment as a predictor of math proficiency and, specifically, Algebra readiness.
- Math teachers will focus on articulation of the curriculum, K-12, with a particular focus on the transition from 6th to 7th grade.

4. The **dropout rate** will decrease by five percent in each AYP-designated group in a year-to-year comparison across the District and in each school.

5. There will be at least a **five-percent increase in the District's graduation** rate in a year to year comparison.

6. The **percent of high school students successfully completing higher-level courses** will increase.

- The District will maintain or increase the percent of students scoring in the fourth quartile (76-99 percent) on the TerraNova CAT/6 in grades five and seven.
- There will be at least a 5 percent increase in each AYP-designated student group in the number of students taking the PSAT in a year-to-year comparison. The 2005-2006 school year will establish the baseline.
- There will be at least a 5 percent increase in each AYP-designated student group in the percent of high school students who successfully complete AP courses in a year-to-year comparison. "Successfully complete" is defined as passing the AP course with a grade of C or higher.

7. **Customer service and satisfaction** will improve.

When compared to the baseline year of 2005-2006, the District will increase the survey response rate and the Respectful Climate factor score measured in the student, staff and parent climate survey at the District and division levels.

8. **Parent/guardian involvement** will improve. Indicators:

- When compared to the baseline year of 2005-2006, the Parent/Guardian and Community Involvement factor score reported in the staff climate survey will increase at the District and division levels.
- An additional question specific to parent/guardian involvement will be added to the 2006-2007 survey, and it will be combined with other questions to report a Parent/Guardian and Community Involvement factor score. The 2006-2007 school year data will establish the baseline.

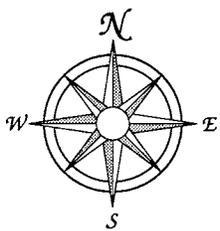
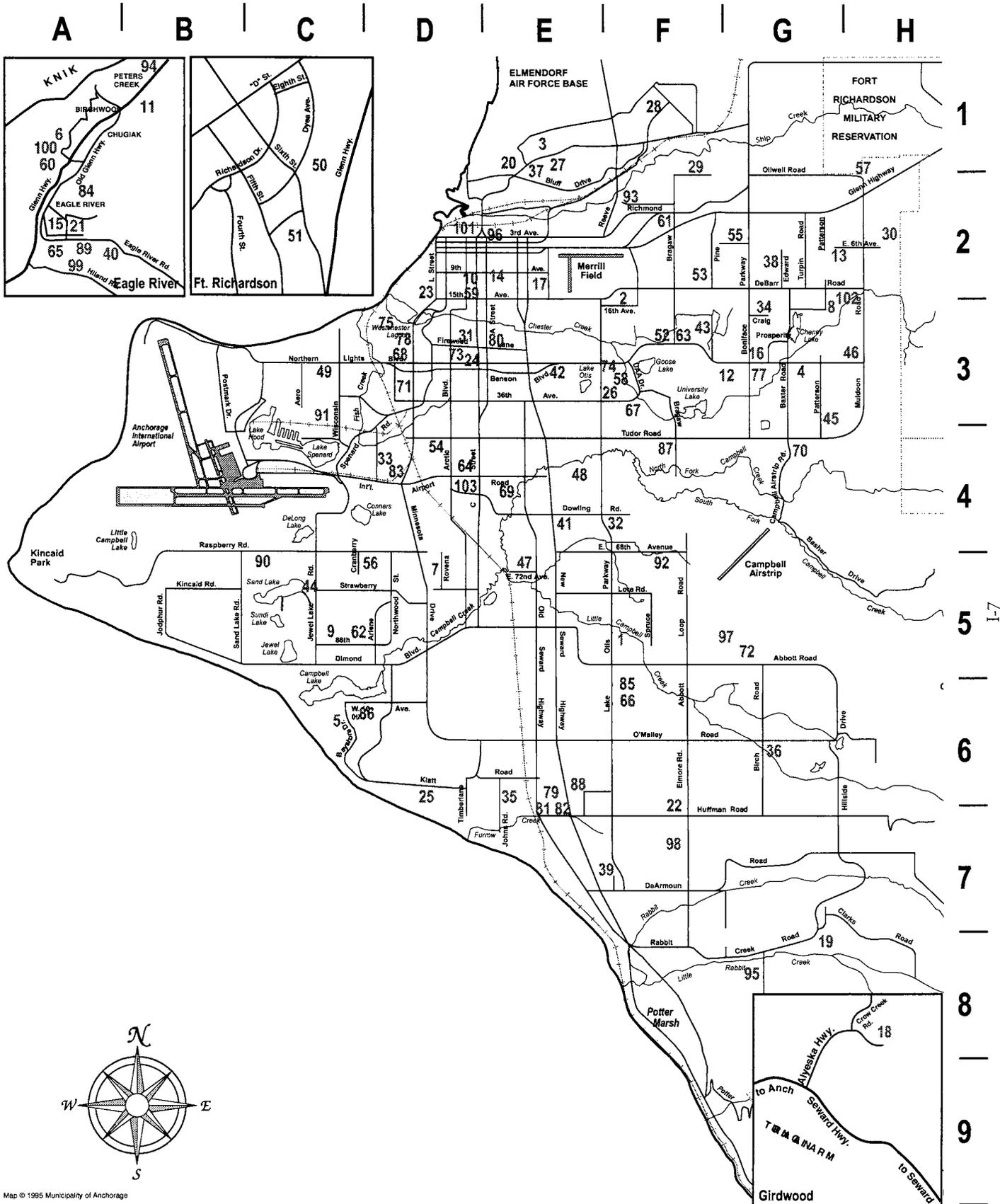
9. The ASD is **committed to establishing an environment of respect and mutual collaboration** by attracting and retaining a quality work force, at every level in the District, who are committed to providing a positive learning environment, who value diversity, and who reflect the diversity of the Anchorage community and the relevant labor market. Indicator:

In a year-to-year comparison, the District will increase the percent of non-White employees in the overall workforce.

Facility Locations

Elementary			High Schools		
1. E5	Abbott Loop 8427 Lake Otis Pkwy., 99507-3599	742-5400	32. F4	Northern Lights ABC 2424 E. Dowling Rd., 99507-1972	742-7500
2. F2	Airport Heights 1510 Alder Dr., 99508-2999	742-4550	33. D4	Northwood 4807 Northwood Dr., 99517-3145	742-6800
89. A2	Alpenglow 19201 Driftwood Bay Dr., Eagle River, 99577-8579	742-3300	34. G3	Nunaka Valley 1905 Twining Dr., 99504-3099	742-0366
3. E1	Aurora 5085 10th Street, E.A.F.B., 99506-1199	742-0300	35. E7	Ocean View 11911 Johns Rd., 99515-3438	742-5850
4. G3	Baxter 2991 Baxter Rd., 99504-3999	742-1750	36. G6	O'Malley 11100 Rockridge Dr., 99516-1884	742-5800
5. C6	Bayshore 10500 Bayshore Dr., 99515-2400	742-5360	37. E2	Orion 5112 Arctic Warrior Drive, E.A.F.B., 99506-1498	742-0250
19. G8	Bear Valley 15001 Mountain Air Dr., 99516-4400	742-5900	41. E4	Polaris K-12 6200 Ashwood St., 99507-1911	742-8700
6. A1	Birchwood ABC 17010 Birchtree Lane, Eagle River, 99567-6746	742-3450	38. G2	Plarmigan 888 Edward St., 99504-1699	742-0400
88. E6	Bowman, Willard L. 11700 Gregory Rd., 99516-1907	742-5600	39. E7	Rabbit Creek 13650 Lake Otis Pkwy., 99516-3400	742-5700
7. D5	Campbell 7206 Rovena St., 99518-2176	742-5560	40. A2	Ravenwood 9500 Wren Lane, Eagle River, 99577-8737	742-3250
8. G3	Chester Valley 1751 Patterson St., 99504-2799	337-9502	42. E3	Rogers Park 1400 E. Northern Lights Blvd., 99508-4281	742-4800
9. C5	Chinook 3101 W. 88th Ave., 99502-5396	742-6700	43. F3	Russian Jack 4300 E. 20th Ave., 99508-3598	742-1300
10. E2	Chugach Optional 1205 "E" St., 99501-4499	742-3730	44. C5	Sand Lake 7500 Jewel Lake Rd., 99502-2878	243-2161
11. B1	Chugiak 19932 Old Glenn Hwy., P.O. Box 670030, Chugiak, 99567-0030	742-3400	45. G4	Scenic Park 3933 Patterson St., 99504-4599	742-1650
12. G3	College Gate 3101 Sunflower, 99508-4794	742-1500	85. F6	Spring Hill 9911 Lake Otis Pkwy., 99507-4251	742-5450
13. H2	Creekside Park 7500 E. 6th Ave., 99504-1999	742-1550	46. H3	Susitna 7500 Tyone Cir., 99504-3299	742-1400
14. E2	Denali K-8 952 Cordova St., 99501-3785	742-4500	47. E5	Taku 701 E. 72nd Ave., 99518-2806	742-5940
15. A2	Eagle River 10900 Old Eagle River Rd., Eagle River, 99577-8096	742-3000	97. G5	Trailside 5151 Abbott Rd., 99507-4397	742-5500
17. E2	Fairview 1327 Nelchina St., 99501-4896	742-7600	48. E4	Tudor 1666 Cache Dr., 99507-1399	742-1050
84. A2	Fire Lake 13801 Harry McDonald Rd., Eagle River, 99577	742-3350	49. C3	Turnagain 3500 W. Northern Lights Blvd., 99517-3318	742-7200
18. H8	Girdwood (Crow Creek Rd.) P.O. Box 189, Girdwood, 99587-0189	742-5300	93. F2	Tyson, William 2801 Richmond Ave., 99508-1099	742-8000
20. E2	Government Hill 525 Bluff Dr., 99501-1198	742-5000	50. C2	Ursa Major 454 Dyea St., Ft. Rich, 99505-1198	742-1600
21. A2	Homestead 18001 Baranoff St., Eagle River 99577-8299	742-3550	51. C2	Ursa Minor 336 Hoonah Ave., Ft. Rich, 99505-1299	428-1311
22. F7	Huffman 12000 Lorraine St., 99516-2100	742-5650	52. F3	Whaley 2220 Nichols St., 99508-3496	742-2350
23. D3	Inlet View 1219 "N" St., 99501-4299	742-7630	53. F2	Williwaw 1200 San Antonio St., 99508-2766	742-2000
92. F5	Kasuun 4000 E. 68th Ave., 99507-2530	349-9444	54. D4	Willow Crest 1004 W. Tudor Rd., 99503-7096	742-1000
90. C5	Kincaid 4900 Raspberry Rd., 99502-1900	245-5530	55. G2	Wonder Park 5101 E. 4th Ave., 99508-2599	337-1569
25. D6	Klatt 11900 Puma St., 99515-3200	742-5750	56. D5	Wood, Gladys 7001 Cranberry St., 99502-3199	742-6760
91. C4	Lake Hood 3601 W. 40th Ave., 99517-2702	245-5521	Middle Schools		
26. F3	Lake Otis 3331 Lake Otis Pkwy., 99508-4598	742-7400	102. G3	Nicholas J. Begich 7440 Creekside Center Dr., 99504	742-0500
27. E2	Mt. Iliamna 4140 Eaker Ave., E.A.F.B., 99506-1299	742-0100	59. D3	Central Middle School of Science 1405 "E" St., 99501-5098	742-5100
28. F1	Mt. Spurr 8414 McGuire Ave., E.A.F.B., 99506-1299	742-0200	61. F2	Clark 150 Bragaw St., 99508-1398	742-4700
29. F2	Mt. View 4005 McPhee Ave., 99508-1499	742-3900	95. G8	Goldenview 15800 Golden View Dr., 99516-4924	348-8626
30. H2	Muldoon 525 Cherry St., 99504-2125	742-1460	65. A2	Gruening 9601 Lee St., Eagle River, 99577-8399	742-3600
31. D3	North Star 605 W. Fireweed Lane, 99503-1998	742-3800	66. F6	Hanshew 10121 Lake Otis Pkwy, 99507-4298	349-1561
			86. C6	Mears 2700 W. 100th Ave., 99515-2200	742-6400
			94. B1	Mirror Lake 22901 Lake Hill Dr., Chugiak, 99567-5584	742-3500
			68. D3	Romig 2500 Minnesota Dr., 99503-2398	742-5200
			74. F3	Wendler 2905 Lake Otis Pkwy., 99508-4599	742-7300
			63. F3	East 4025 E. Northern Lights Blvd., 99508-3599	742-2100
			58. F3	King Career Center 2650 E. Northern Lights Blvd., 99508-4170	742-8900
			67. F3	McLaughlin Secondary School 2600 Providence Dr., 99508-4678	742-1120
			69. E4	SAVE 410 E. 56th Ave., 99518-1244	742-1250
			72. G5	Service 5577 Abbott Rd., 99507-4399	742-8100
			98. F6	South Anchorage 13400 Elmore Rd., 99516-3607	742-6200
			73. D3	Steller Secondary 2508 Blueberry Rd., 99503-2693	742-4950
			75. D3	West 1700 Hillcrest Dr., 99517-1399	742-2500
			Charter Schools		
			71. D3	Aquarian 1705 W. 32nd Ave., 99517-2002	742-4900
			100. A2	Eagle Academy 10901 Mausel Street, Eagle River, 99577-8019	742-3025
			80. E3	Family Partnership 401 E. Fireweed Lane, 99503-2111	742-3700
			24. D3	Frontier 400 W. Northern Lights Blvd., Ste 9, 99503-3877	742-1180
			16. G3	Highland Tech 5530 E. Northern Lights Blvd., 99504-3135	742-1700
			103. D4	Rilke Schuie German School 650 W. International Airport Rd., 99518-1108	742-7455
			101. D2	Winterberry 508 W. 2nd Ave., 99501-2208	742-4980
			Support Services		
			77. D2	ASD Education Center 5530 E. Northern Lights Blvd., 99504-3135	742-4000
			77. D2	Curriculum/Instructional Support 5530 E. Northern Lights Blvd., 99504-3135	742-4464
			78. D3	Data Processing/Records 1602 Hillcrest Dr., 99517-1347	742-4600
			79. E7	Facilities/Maintenance 1301 Labar St., 99515-3517	345-7915
			81. E7	Operations 1201 Labar St., 99515-3579	348-5122
			83. D4	Purchasing/Warehouse 4919 Van Buren St., 99517-3188	742-8621
			82. E7	Student Nutrition 1307 Labar St., 99515-3517	348-5142
			87. F4	Transportation 3580 E. Tudor Rd., 99507-1218	742-1200

Anchorage School District Facilities

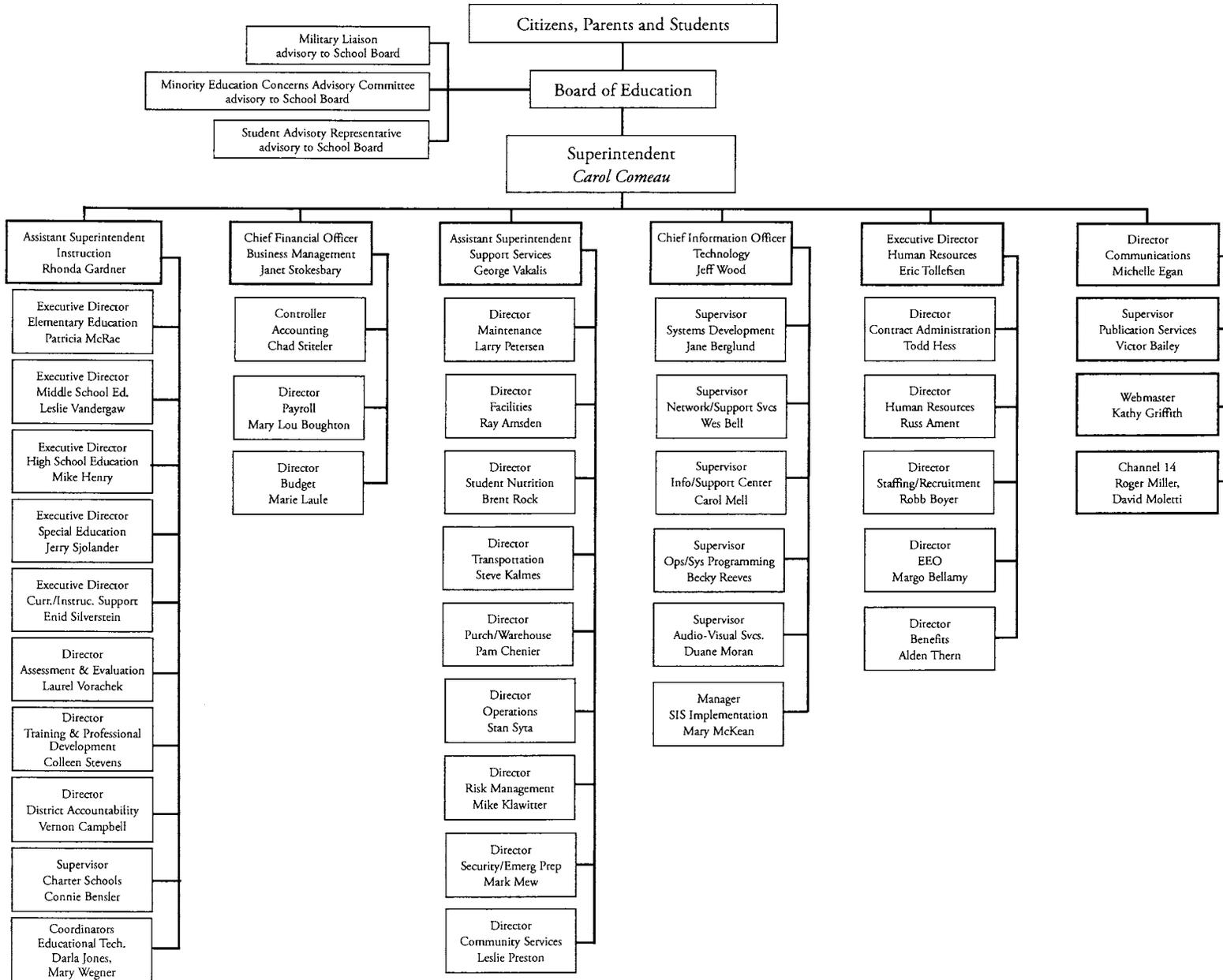


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Revised February 2008

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

JANUARY 2008



II. Financial Planning & Budget Development Calendar

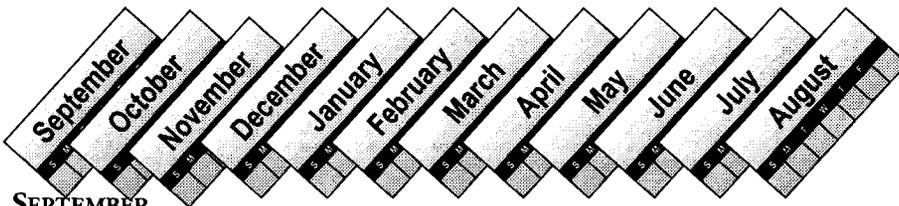
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

YOU ARE INVITED TO PARTICIPATE

We encourage you to become involved in the annual budget development process. Community members' suggestions and input add much to the decision making processes. Parents, other community members, staff members, and students may become involved in a number of ways.

PTAs work closely with principals. Advisory groups and committees focus on a number of common concerns and interests. Many of these committees make budget development suggestions and recommendations. The School Board conducts public hearings in January during which the budget recommendations are reviewed and discussed in detail. Public testimony at these meetings is very important and strongly encouraged. The budget hearings also are cablecast on Channel 14.

If you would like more information on how to provide suggestions or to contact the groups which are currently working with the School District, please feel free to directly contact the principal of your neighborhood school. You also may call the Communications office at 742-4153 for additional information and the contact telephone numbers for any of the groups in which you may be interested.



SEPTEMBER

1. Prepare initial revenue and expenditure projections for the next fiscal year.
 - Prepare local, state and federal revenue projections.
 - Prepare annual expenditure projections for the various District operating funds.
2. Prepare enrollment projections for the next fiscal year.
 - Enrollment is based on September 30 as the baseline date and other available demographic information.
3. Identify financial planning options to present to School Board for its consideration.
4. Prepare first drafts of budget development/request instructions and forms to be used by schools and departments.

OCTOBER

1. Notify schools of their combined supplies and equipment funding allocation which is

based on each school's projected enrollment for the next fiscal year.

2. Distribute budget development packages and District consolidated purchasing catalogs (List Item Catalog) to schools and departments.
3. Schools and departments begin their annual budget development process.
 - Principals meet with staff/parents/PTA members.
 - Decisions are made as to appropriate use of allocated funds for supplies and equipment.
 - Decisions/consensus arrived at as to requests for new programs, revisions to program delivery, and identification of student educational needs. Principals are the key information resource and decision makers.
4. Principals complete budget development forms and place supply orders using the District consolidated purchasing catalog.

NOVEMBER

1. School Board memorandum prepared and decisions are made on budget development guidelines. Memo explains revenue expectations, expenditure projections and budget development recommendations, including total budget projected for planning purposes.
2. Revise budget development request forms and instructions consistent with School Board financial planning guidelines provided during work session.
3. Budget conferences for every school and department in the District are scheduled and held.
 - Schools - Review budgets for accuracy and completeness since the combined supply and equipment allocated amount per student is enrollment based.
 - Departments - Review, discuss, and decide levels of funding for personnel staffing, supplies, equipment, contracted services and non-position personnel costs.
4. Further discussion and consideration of recommendations for changes or improvements to the educational program and classroom resources in the schools. Input gathered from principals to identify trends and common concerns/needs to be addressed.

DECEMBER

1. Budget department compiles budget requests; computes/projects individual departmental and school costs; and prepares the first draft of each organizational budget.
2. Budget department uses current and projected salaries, expected rates for payroll taxes, employee retirement, medical costs and other benefits, etc.
3. Budget department reviews suggestions and school/department input of program revi-

sions to consider if funds are available and reductions to consider/prioritize if reductions are necessary.

4. Budget is summarized in total. Expenditures by area are totaled. Revenue projections are revised based on individual consideration of each revenue source. Estimation of amount of additional funds needed for next fiscal year.
5. Superintendent/administrative review of first draft of completed budget document. Budget-by-budget review of intended staffing and expenditure levels. Focus is on providing a good educational program within available revenues.
6. School and departmental recommendations previously prepared are reviewed, considered and incorporated to the extent considered appropriate.
7. Revenue projections even in December - March remain very uncertain. This requires careful weighing of options and conservative planning to respond as needed within the available revenues.
8. Following Superintendent/administrative review, the budgets are put in the format of the Preliminary Financial Plan, the first of three published budget versions. Revenues and projected expenditures are updated as new information is obtained.
9. Budget hearing exhibits by department and division are prepared. Presentation materials for financial planning are prepared.

JANUARY

1. Present Preliminary Financial Plan and administrative recommendations to the School Board.
2. Conduct a series of public hearings on the instructional and departmental budgets. Receive and consider public testimony and recommendations.
3. School Board considers testimony, weighs alternatives, accepts and/or modifies administrative recommendations, and votes on proposed changes.

FEBRUARY

1. Revise each budget as necessary to reflect School Board approved changes.
2. Revise any expenditures, if necessary, to reflect changes in rates and further financial development information, including legislation and announced or expected funding source changes.
3. Recompile and complete budget document in the format of the Proposed Financial Plan. Submit to Anchorage Assembly for its review, approval and appropriation. Budget is to be submitted at least 120 days prior to start of next fiscal year.

MARCH

1. Anchorage Assembly public hearings will be held to review and discuss the budget and the related local tax request, and to consider the total budget funding request.
2. Assembly decides the amount of local taxes to be available for K-12 education.
3. State legislative activities monitored to assist in projections of available state funding.

APRIL-JUNE

1. State legislative activities continue to be monitored, if necessary, to assist in projection of available state funding.
2. School Board meeting and public hearings(s) are held to consider any further reductions which may be necessary.
3. Preparation/revision of individual school/department budgets to reflect any Assembly funding reductions and/or changes in state revenue projections based on legislature/governor actions.
4. Advance preparation for the next fiscal year's budgeting process.

JULY-AUGUST

1. Revisions and final changes are made to the budget document. Incorporation of revisions, if necessary, for adjustments in state funding.
2. Input of the budget into District's accounting system.
3. Adopted Financial Plan published.
4. Continued preparation for the next fiscal year budgeting process.

III. Summary of Major Budget Considerations

SUMMARY OF MAJOR BUDGET CONSIDERATIONS

STUDENT ENROLLMENT PROJECTIONS FY 2008-09

ENROLLMENT FORECASTING CONSIDERATIONS

The FY 2008-09 Financial Plan was developed based on an enrollment projection of 47,944 students. For budget planning purposes, this number is converted to 47,650 students on a full time equivalent (FTE) basis. The projected enrollment is a decrease of 513 students; the previous year's actual enrollment on September 30 was 48,457.

FORECASTING METHODS

The principal method used in enrollment forecasting is known as the cohort-survival technique. The basic technique requires calculating the ratio of the number of students in one grade in one year compared to the number of students who "survive" the year and enroll in the next grade the following year. This survival rate is calculated treating the student body in an aggregate fashion using historical enrollment data. It is affected by such factors as school promotion, net migration and withdrawal rates. All of these factors are included in the term "survival" as it is used in this context.

Fluctuations in the data from year to year create a pattern from which an average survival rate from grade to grade can be calculated to project future student enrollment. For example, if over a period of several years, an average of 96 percent of the enrollment in grade 3 goes on to grade 4, and if 1,000 children were to be now enrolled in grade 3, then next year's grade 4 membership may be estimated at 96 percent of 1,000 or 960 students.

A total of 12 average rates of survival are calculated for this District which has 13 grades (kindergarten is considered to be a grade). These rates are then applied to present student membership and used to project membership levels for each succeeding year. Thus, if the average survival rate from grade 4 (with its 960 students) to grade 5 is 1.10, then for the second projected year the estimate for grade 5 is 1.10 of 960, or 1,056 students.

The forecast for entry level kindergarten is derived from multiple regression runs using residential birth data from five years earlier in conjunction with several indicators of net migration.

FACTORS AFFECTING FORECASTS

Large seasonal and long-range migration inflows and outflows make forecasting the size of the future student population of the Anchorage School District very difficult. Economic factors are also very important. For example, the size and growth rates of the student population would be markedly affected by the construction of the natural gas pipeline or the relocation of offices outside of Anchorage by one of the major oil companies operating here. The enrollment projections contained in this document do not assume that any major events of this nature will occur this year.

Fall Membership Projections for September 30, 2008			
	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	74	37	.15%
Full-Day Kindergarten	3,542	3,542	7.39
Grades 1-6	<u>20,968</u>	<u>20,968</u>	<u>44.40</u>
Elementary (K-6)	24,584	24,547	51.90
Grades 7-8	7,119	7,119	15.00
Grades 9-12	<u>14,734</u>	<u>14,734</u>	<u>30.80</u>
Secondary (7-12)	21,853	21,853	45.80
Special Education (B)	<u>1,507</u>	<u>1,250</u>	<u>2.30</u>
TOTAL	<u>47,944</u>	<u>47,650</u>	<u>100.00%</u>

(A) FTE means Full Time Equivalent which includes half-day kindergarten students and pre-school children at one-half which is consistent with their program.

(B) Includes only those students requiring the highest level of services and self-contained students. Special Education programs plan to serve more than 9,000 students in FY 2008-09.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2007-08 the revenue is projected to provide \$266,023,500, or 48.71 percent, of General Fund revenues. The Alaska Public School Funding Program formula incorporates school district cost factors (reviewed biannually by the Department of Education), provides quality grants and a base student allocation of \$5,480 per Average Daily Membership (ADM).

\$1.83 billion to \$31.1 billion, an increase of 6.1 percent.

Local Property Taxes				
	2007-08	2008-09		
General Fund	Projected	Projected	Increase	%
Local Tax Contribution	\$169,197,819	\$178,413,445	\$9,215,626	5.45%
Taxes Per Student (FTE)	\$3,483	\$3,744	\$261	7.49%

Alaska Public School Funding Program				
	2007-08	2008-09	Increase	
	Projected	Projected	(Decrease)	%
General Fund Revenue	\$266,023,500	\$280,751,745	\$14,728,245	5.54%
Base Student Allocation	\$5,380	\$5,480	\$100	
Amount per student (FTE)	\$5,476	\$5,892	\$416	7.60%

REVENUE STATISTICS

The following schedule compares selected FY 2008-09 revenue statistics with those of FY 2007-08.

Two Fiscal Years' Revenues Compared				
	2007-08	2008-09	Increase	
	Projected	Projected	(Decrease)	%
Alaska Public School Funding Revenue	\$266,023,500	\$280,751,745		5.54%
Local Property Taxes - Fiscal Year				
- General Fund	\$169,197,819	\$178,413,445		5.45%
- Debt Service Fund	37,162,042	39,190,341		5.46%
TOTAL	\$206,359,861	\$217,603,786		
-General Fund Mill Rate	5.54	5.58		
-Debt Service Fund Mill Rate	1.25	1.23		
TOTAL Mill Rate	6.79	6.81		
Assessed Valuation	\$29,305,847,273	\$31,136,342,449		

The Alaska Public School Funding Program funding is based on the projected ADM in each school, including factors for correspondence students and special education. This is then multiplied by \$5,480 to determine the district's "basic need." The required local portion and part of the federal impact aid revenue is subtracted from the basic need to determine the eligible funding amount. The Foundation formula defines the local portion as being the lesser of 45 percent of the basic need, or 4 mills times half of the State's assessed valuation increase of local real estate, inventory and other taxed property over the prior year. The required local portion of \$97.5 million for next year is based on the state's Anchorage area assessed valuation of \$24.4 billion. For purposes of this computation the assessed value to be used is the amount certified by the State Community and Regional Affairs office as of the valuation date of January 1, 2007.

The Funding Program funding needs to keep pace with increases in the Consumer Price Index (CPI) because the costs to provide a quality level of educational services by school districts across the state also increase annually.

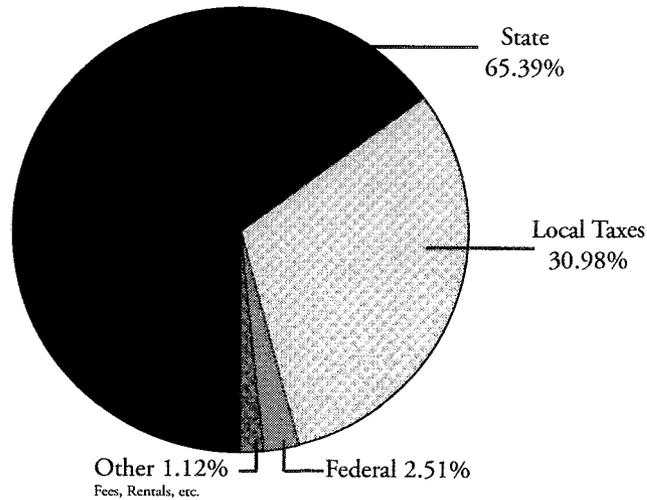
LOCAL REVENUE

The local municipal tax contribution is the second largest General Fund funding source. For FY 2008-09, the local municipal tax contribution is \$178,413,445 which will provide 30.8 percent of the General Fund revenues.

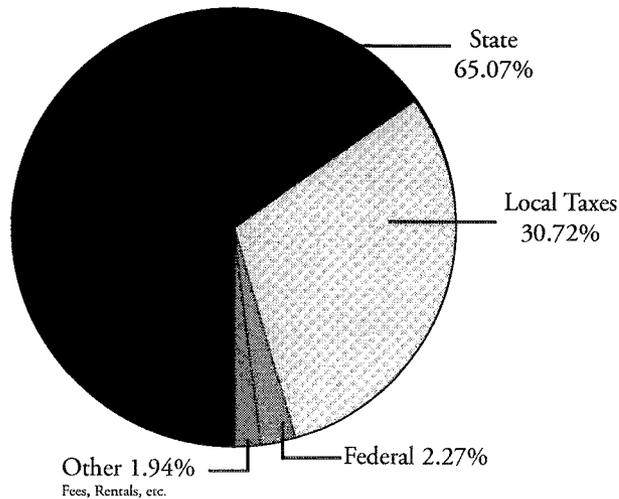
The 2008 General Fund mill rate is 5.58 and the Debt Service Fund mill rate is 1.23 for a combined total of 6.81 mills. The areawide assessed valuation of property increased by

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

Projected General Fund Revenue
2007-08



Projected General Fund Revenue
2008-09



EXPENDITURES

Initially, the budget plan is developed based on maintenance-level spending adjusted for known contract changes. Schools and departments submit budgets identifying increases or decreases justified on need. Changes are then made based on the availability of funds and the priorities identified in the District's Goals and Six-Year Instructional Plan.

The budget development guidelines for FY 2008-09 are below:

• **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 87.49 percent of the operating costs budgeted in the General Fund. Funding for required retirement and payroll tax increases are included in the expenditure projections. The budgeted average salaries for teachers have been estimated including reductions resulting from teacher turnover and replacement.

• **Certificated Teaching Positions**

Staffing ratios for budget development are based on a decrease comparable to FY 2004-2005. The current year's pupil to classroom teacher ratios:

- Kindergarten (FTE): 20.5 to 1
- Grade 1: 21 to 1
- Grade 2-3: 24 to 1
- Grades 4-6: 27 to 1
- Grades 7-12: 25.54 - 27.08 to 1
- Special Education - Various staffing levels depending on enrollment program needs.

• **Contracted Services**

Increases are possible if necessary, but only if clearly justified as to need. Utilities increase or decrease as appropriate by an analysis of rates and usage.

• **Supplies**

Teaching and most other school supplies are initially budgeted based on enrollment and inflation. Schools have combined supply and equipment per student allocations to provide increased school budgeting flexibility.

• **Equipment**

Equipment funds for the schools are included in the combined supply and equipment allocations. Equipment for other units is based on departmental need and priority based justification.

Cost increases for inflation are individually not large, but in total they are an important cost factor to be planned for in the budget development process. The estimated Anchorage area Consumer Price Index for 2007 used in these projections was 2.2 percent. Expected cost increases have been included by item in the costs budgeted in each of the District's school and departmental budgets.

IV. Guide to Using the Budget Document

GUIDE TO USING THE BUDGET DOCUMENT

The purpose of this guide is to familiarize you with the general layout of the budget and to explain how to use the various schedules and summary information.

PRELIMINARY, PROPOSED AND ADOPTED BUDGETS

The first stage of budget development is the Preliminary Budget. Each school and department develops a budget after analyzing expenditures and programs in previous and current fiscal years. During this stage, school principals and program supervisors receive input from parents, employees, and community members. After receiving appropriate division approval, these individual budgets are forwarded to the Superintendent, who determines the final expenditures and revenues to be included in the Preliminary Budget. The Superintendent submits the Preliminary Budget to the School Board for approval.

The School Board holds several public hearings on the Preliminary Budget, after which the Board can make changes and/or additions to the budget.

Following School Board approval, the document becomes the Proposed Financial Plan and is forwarded to the Anchorage Assembly. The Assembly has final approval on the upper limit of the total budget.

The Assembly can approve a budget amount that is the same, more, or less than the amount in the Proposed Financial Plan. After Assembly approval, the District and School Board adjust the budget as necessary. Following this adjustment, the document becomes the Adopted Financial Plan. It is the Adopted Financial Plan that is used by schools and departments for that particular fiscal year.

FUND ORGANIZATION

The budget is organized and presented by fund. Each fund includes a group of revenue and expenditure accounts used to record the financial transactions related to the purpose of that fund. The tab dividers in the budget document correspond to the organization fund.

Below is a description of the funds for which budgets are included in this document:

• **General Fund (Fund 1)**

This is a general purpose fund used to budget and account for all of the District's operations except for those required to be accounted for in other funds. This fund includes the individual detailed operating budgets for each of the schools and most of the departments of the District. The ongoing operations of most of the District's educational, educational support, and administrative activities are budgeted for and recorded in this fund.

The following tabs are included in the General Fund: Administrative/Support Departments; Elementary Schools; Charter Schools; Special Services/Education; Bilingual; Middle Level Schools; and Senior High Schools/Secondary

Alternative Programs.

• **Food Service Fund (Fund 6)**

This is a special purpose fund used to budget and account for the District's Student Nutrition Program which provides breakfasts and lunches for students and school staff.

• **Debt Service Fund (Fund 9)**

This is a special purpose fund used to budget and account for the principal and interest paid on school bonds as well as the local and State source revenue used to pay the annual debt service.

• **Local, State, and Federal Projects Fund (Fund 2)**

This is a special purpose fund used to budget and account for the many categorically funded grants and contracts which are obtained to provide for specific instructional programs. The federal government provides most of the funding for these grants. In the accounting records, two component funds (Fund 2) are used to account for these special purpose or categorical grants. Capital Construction Project grants are not included under this fund.

• **Facilities Management, Capital Projects Fund (Fund 3)**

The Facilities Management department includes the administrative portion of the District's Capital Projects Fund. Expenditures of the Facilities Management Department are allocated as administrative costs to the District's specific capital construction projects. In the accounting records, Fund 3 is used to account for the District's Capital Projects.

SCHOOL AND DEPARTMENTAL BUDGETS

The District is organized into schools and departments. The proposed and adopted financial plan include a separate annual operating budget for each school and department. To better explain the annual level of operations for that school or department, each individual budget includes:

- Expenditure Summary
- Personnel information
- Expenditure Detail
- Commentary

Each of the individual budgets are only a few pages long and may be readily found by using the table of contents.

Across the top of each budget page is the following information:

Division - The District division which includes that department or school.

Program - The name of the department or school.

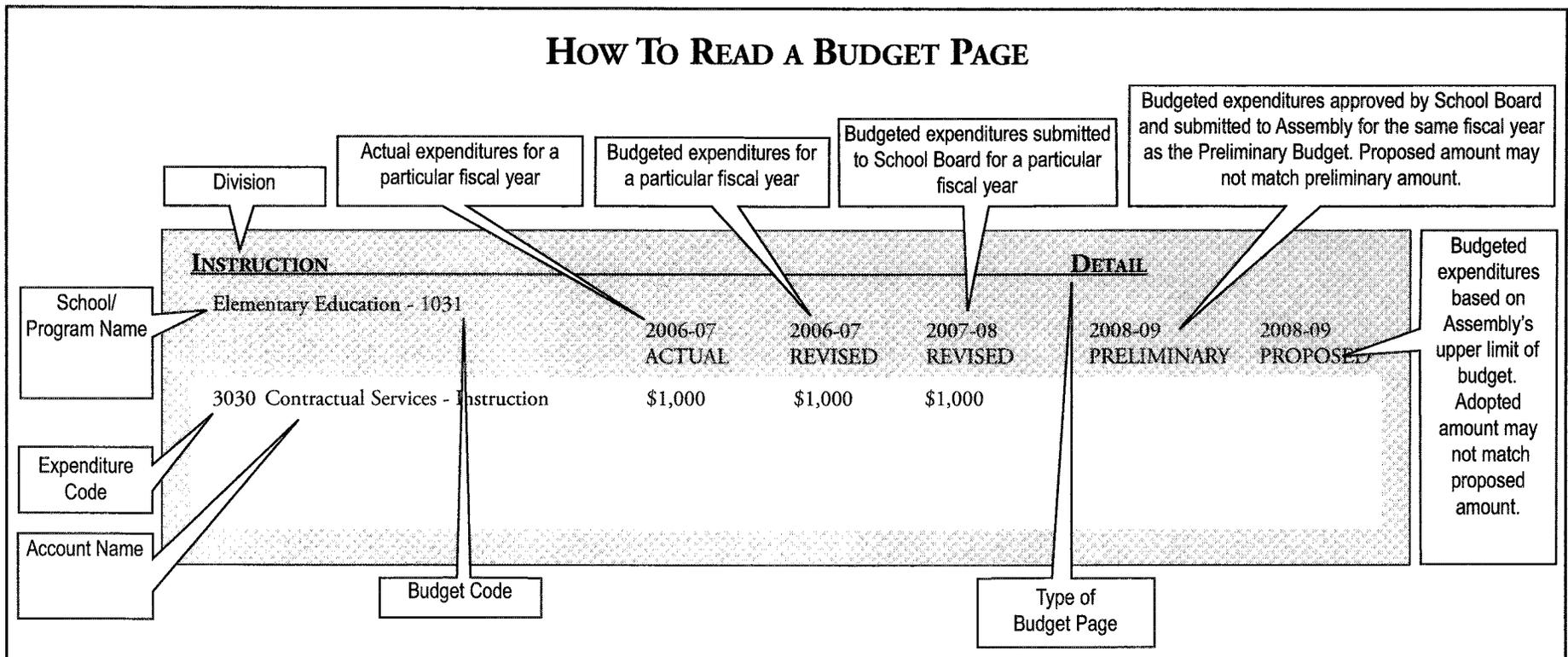
Budget Code - The department or school number.

Summary, Detail, Personnel, Commentary - Specifies the type of information that is on that particular budget page.

- **Summary** - The Summary page shows the expenditure totals for each of the six major account code types:
 - 1000 Salaries
 - 2000 Employee Benefits
 - 3000 Purchased Services
- 4000 Supplies and Materials
- 5000 Capital Outlay
- 6000 Other

The totals include actual expenditures for the previous fiscal year; the adopted budget for the current fiscal year and the preliminary, proposed and adopted budgets for the next fiscal year. The Statement of Program describes the major operational activities, program and emphasis of the department or school.

- **Detail** - The Detail pages show the expenditures for each account used in the school or department. The amounts include actual expenditures for last fiscal year; the adopted budget for the current fiscal year; and the preliminary, proposed and adopted budgets for the next fiscal year. Because of the similarity of amounts for each school, the Detail page(s) are not included in the budget document for individual schools. Pages V-19 through V-25 provide elementary school expenditures by object code, page V-26 provides charter school expenditures by object code, pages V-27 and V-28 provide middle school expenditures by object code, and pages V-29 and V-30 provide high school expenditures by object code.
- **Personnel** - The Personnel pages show employee titles, payroll classifications, months per year worked, numbers by employee type and budgeted salaries for each of the employee positions in the department or school. As needed, a commentary section further explains position additions, deletions, transfers, etc.
- **Commentary** - The Commentary page explains in more detail significant account amounts found on the Detail pages.



ORGANIZATIONAL CODES

The individual budgets are in numerical order by organizational code and are shown in this document in numerical order. Below are the Organizational Codes for each school and department in the District.

1001 School Board	1049 Publication Services	1200 Eagle River	1418 Wood, Gladys	High School	1830 East High
1002 Superintendent	1050 Communications	1210 Fairview	1450 Polaris K-12	1666 Outreach	1835 S.A.V.E.
1004 Chief Financial Officer	1051 Library Resources	1215 Fire Lake	1489 Summer School	1667 Alternative Career	1840 Service High
1006 Asst. Superintendent-- Instruction	1052 Audio-Visual Services	1220 Girdwood	Elementary	Education	1845 Steller Secondary
1007 Asst. Superintendent-- Support Services	1061 Custodial Services	1230 Government Hill	1499 Unallocated Elementary	1670 Special Schools	1848 Summer School
	1062 Security/Emergency Preparedness	1235 Homestead	Resources	1673 Health Services	1850 West High
1010 Budgeting	1063 Maintenance	1237 Huffman	1500-1590 Charter School	1678 Summer School Special	1860 South High
1011 Accounting	1064 Maintenance Projects	1240 Inlet View	Attendance	Education	1865 Eagle River High
1012 Purchasing	1065 Warehouse	1242 Kasuun	Centers	1679 Unallocated Special	1875 McLaughlin Youth Center
1013 Risk Management	1066 Rentals	1244 Kennedy	1501 Charter School	Education Resources	1880 Benny Benson
1016 Human Resources	1067 Community Resources	1245 Klatt	Administration	1680 Bilingual/Multicultural	1881 SEARCH
1019 Demographic/GIS Services	1075 Crossing Guards	1246 Kincaid	1506 Alaska Native Cultural Charter	Education Program	1883 Creating Optimal High School Opportunities
	1080 Pupil Transportation-- Administration	1248 Lake Hood	1510 Aquarian Charter	1700-1799 Middle School	Attendance Centers
1023 Government Relations/ Legal Liaison	1081 Bus Operations	1250 Lake Otis	1530 Eagle Academy Charter	1700 Central Middle School	1884 Continuation School
	1082 Garage & Bus Maintenance	1257 Mt. Spurr	1540 Family Partnership Charter	of Science	1885 AVAIL
1030 High School Education	1084 F/M Vehicle Maintenance	1260 Mt. View	1545 Frontier Charter	1710 Clark Middle School	1899 Unallocated High School Resources
1031 Elementary Education	1097 Association Benefits	1270 Muldoon	1550 Highland Tech Charter	1730 Gruening Middle School	3010 Facilities Management
1032 Middle School Education	1098 Sick Leave Bank	1280 North Star	1560 Rilke Schule Charter	1740 Hanshew Middle School	6639 Food Service Administration
1033 High School Activities	1099 Non-Departmental	1280 North Star	1595 Winterberry Charter	1750 Mears Middle School	6640 Food Service Center
1034 Middle School Activities	1100-1499 Elementary Attendance Centers	1290 Northern Lights ABC	1599 Unallocated Charter Schools	1755 Mirror Lake Middle School	6641 Elementary Kitchens
	1100 Abbott Loop	1300 Northwood	1601-1679 Special Education	1760 Romig Middle School	6642 Middle School Kitchens
1035 Educational Technology	1110 Airport Heights	1310 Nunaka Valley	Attendance Centers	1770 Wendler Middle School	6643 High School Kitchens
1036 Curriculum & Instructional Services	1112 Alpenglow	1315 Ocean View	1601 Special Education	1780 Goldenview Middle School	6644 Food Service Delivery
	1114 Aurora	1320 O'Malley	1603 Deaf	1785 Begich Middle School	
1037 Training and Professional Development	1115 Baxter	1324 Orion	1604 Blind/Visually Impaired	1789 Summer School Middle Level	
	1116 Bayshore	1328 Ptarmigan	1612 Gifted	1799 Unallocated Middle School Resources	
1038 Assessment & Evaluation	1118 Bear Valley	1330 Rabbit Creek	1625 Whaley School	1800-1899 High Schools/ Alternative Programs	
	1120 Birchwood ABC	1335 Ravenwood	1630 Providence Heights	1800 Bartlett High	
1039 Technology/ MIS	1125 Bowman, Willard	1340 Rogers Park	1638 Speech/Language	1805 King Career Center	
1043 Music-- Districtwide	1130 Campbell	1345 Russian Jack	1640 Re-Open	1810 Chugiak High	
	1140 Chester Valley	1350 Sand Lake	1653 Psychology	1815 Crossroads	
1045 Art--Districtwide	1150 Chinook	1360 Scenic Park	1655 OT/PT Program	1820 Dimond High	
1047 District Accountability	1160 Chugach Optional	1362 Spring Hill	1658 Special Education- Middle School		
1048 Grant Writer Svcs	1170 Chugiak	1363 Trailside	1660 Special Education-- Elementary		
	1174 College Gate	1364 Susitna	1663 Mt. Iliamna Preschool		
	1180 Creekside Park	1365 Taku	1665 Special Education--		
	1190 Denali	1370 Tudor			
		1380 Turnagain			
		1384 Tyson, William			
		1386 Ursa Major			
		1388 Ursa Minor			
		1390 Williwaw			
		1400 Willow Crest			
		1410 Wonder Park			

EXPENDITURE CODES

Each expenditure category has been given an Expenditure Account Code. The Expenditure Account Code is shown going down the left side of the Summary, Detail and Commentary pages of each budget.

0990	Suspense	1851	Home School Coordinators	3160	Student Travel	5170	Const. Contingency*
1000	Pending Negot.- Salaries/Wages	1861	Noon Duty Attendants	3200	Rental—Land & Bldgs.	5180	Project Mgmt. Fees*
1011	School Board Fees	1871	Neighborhood Community Patrol	3210	Rental—Equipment	5190	Project Mgmt. Reimburse.*
1100	Superintendent	1900	Student Nutrition Personnel	3220	Cont. Services—Copier Lease	5200	Contracts*
1110	Assistant Superintendent Certificated	1920	Interim Staff Assistants	3230	Advertising	5210	Architect Agreements*
1111	Assistant Superintendent Classified	1930	Teacher Reserve	3400	Board Contingency	5220	Architect Reimbursable*
1170	Program Directors Certificated	1950	Severance Pay—TRS	3410	Cont. Service—Board	5230	Engineering & Testing*
1171	Program Directors Classified	1960	Severance Pay—PERS	3430	Mileage In-District	5240	Miscellaneous*
1180	Other Professionals Certificated	1970	AEA Contract Reserve	3500	Heat for Buildings	5250	ASD Contingency*
1181	Other Professionals Classified	1980	Attrition—Salaries/Wages Certificated	3510	Water & Sewer	5260	Demolitions*
1191	Technical Classified	1990	Transfer—Labor	3520	Electricity	5270	Judgments*
1201	Clerical	1991	Transfer—Labor Classified	3530	Telephone	5280	Utilities*
1211	Extra Help Classified	2000	Pending Negotiation—Benefits	3540	Refuse	5290	Administration Prorate*
1220	Extra Help Certificated	2100	Group Life	3600	Travel Out-of-District	5300	Other Management Cost*
1231	Teacher Assistants	2200	Group Medical	3601	Travel School Board Leg. Lobby	5320	Bond Issue Cost*
1240	Nurses	2250	Insurance—Other	3602	Travel Other Leg. Lobby	5340	Interest on Retainage*
1250	Coordinators	2350	Employee Assistance	3610	Out of District Travel/Registration	5350	Contracted Services*
1260	Sr. Curric. Specialists Certificated	2400	Bus Drivers' Medical	3611	Reg. Mem. School Board Leg. Lobby	5360	Rental—Land & Building*
1261	Sr. Curric. Specialists Classified	2500	Workers' Compensation	3612	Reg. Mem. Other Leg. Lobby	5400	Expendable Equipment
1271	Sick Leave Bank Classified	2550	Unemployment Insurance	3613	Other Registration/Membership	5410	Replacement Equipment
1280	Librarians	2600	Social Security	3650	Reimbursement Expense	5430	Art in Public Places*
1290	Masters Degree Bonus	2610	Medicare	3750	Data Processing	5440	New Equipment
1300	Principals	2700	TRS—Cert. Retirement	3980	Unallocated Adjustments	5460	Other Capital Outlay Expense
1310	Elementary Teachers	2701	Incremental TRS Increase	3990	Transfer—Purch. Serv.	5480	Remodeling
1320	Secondary Teachers	2750	Prof. Affiliations	4010	Office Supplies	5880	Self-Insured Equipment
1330	Added Duty Increment Certificated	2800	PERS—Class. Retirement	4020	Textbooks	5890	Self-Insured Vandalism
1331	Added Duty Increment Classified	2801	Incremental PERS Increase	4030	Library A/V Supplies	5900	Other—Legal Fees*
1340	Dept. Chairperson	2900	Driver Pension Trust	4040	Teaching Supplies	6010	ASAA Dues
1350	Added Days Certificated	2980	Attrition Benefits	4050	Health Supplies	6020	Pupil Activity Expense
1351	Added Days Classified	2990	Transfer Fringe Benefits Certificated	4060	Meals & Food	6040	Contribution Food Service
1360	Special Service Teachers	2991	Transfer Fringe Benefits Classified	4070	Student Supplies	6050	Property Insurance
1370	Substitute Teachers Certificated	3010	Contracted Services—Admin.	4080	Student Activities Supplies	6060	Fidelity Insurance
1371	Substitute Teachers Classified	3020	Indirect Cost	4090	Resale/Fees/Charges	6070	Liability Insurance
1380	Personal Leave Certificated	3030	Contracted Services—Instr.	4100	Fuel	6080	Bad Debt Expense
1381	Personal Leave Classified	3040	ASD Contracted Services	4110	Oil, Grease, & Lube	6090	Transfer—General Fund
1390	Voc.-Ed. Teachers	3050	Equipment Repair	4120	Tires	6100	Settlements
1400	Counselors	3060	Cont. Services—Custodial	4130	Repair Parts	6110	Judgments
1410	Recruitment Incentive	3070	Cont. Services—Grounds	4140	Garage Supplies	6200	Principal on Debt
1501	Return to Work	3080	Cont. Services—Buildings	4200	Custodial Supplies	6210	Interest on Debt
1621	Bus Drivers	3090	Stipend Payments—Admin.	4250	Bldgs./Grounds Supplies	6220	Misc. Debt Service
1631	Bus Attendants	3100	Legal Fees	4260	Warehouse Supplies	6230	Transfer to Municipality
1641	Drivers - Extra Help	3101	Special Education Legal	4500	Freight & Discounts	6500	Food Service Over/Short
1681	Cust. Security Spvrs.	3110	Field Trips	4880	Self-Insured Supplies	6550	NSF Checks
1701	Custodians	3120	Cont. Transportation	4980	Inventory Adjustment	6630	Prior Year Adjustment
1741	Custodians - Extra Help	3130	Activity Trips	4990	Transfer—Materials		
1801	Maintenance	3140	Transfer—Fld./Act. Trips	5100	Site Acquisition*		
1841	Maintenance - Extra Help	3150	Stipend—Student	5110	Site Development*		

*Account used in Capital Projects Fund for construction projects.

DEFINITIONS

The definitions below are provided to better help you understand the terms used in the District's budget.

ASAA	Alaska School Activities Association.	Nonresident Tuition	The tuition rate which may be charged by the school district to other school districts or individuals. This rate is governed by factors established by the Department of Education and Early Development.
Activity Fees	Middle school students pay \$80 per activity. High school students pay \$160 per activity.	PERS	Public Employees Retirement System.
Administration	Superintendent, Chief Financial Officer, Chief Information Officer, Assistant Superintendents, Controller, Executive Directors and Directors (including Elementary and Secondary Supervisors).	PTR	Pupil to Teacher Ratio.
Classified employees	Employees in positions that do not require a teaching certificate.	Professional	Positions in Exempt and ACE, including Managers, Supervisors, Executive Assistants, Analysts, Specialists, Accountants, Foremen, Coordinators, Programmers, Purchasing Agents, Curriculum Specialists, Grant Writers, Demographers, Buyers, Adjusters and Research Associates.
Certificated employees	Employees with a teaching certificate.	Principals	Principals, Assistant Principals, and Interns.
Clerical	Administrative Assistants, Secretaries, Registrars, Financial Data Control Clerks, Clerks and Switchboard Operators.	TRS	Teachers Retirement System.
Custodians	Custodians including Building Plant Operators, Lead Custodians and Substitute Custodial positions.	Tax Limitation	Voter-approved limit on the amount of property taxes which can be assessed each year. This limit is based on factors including prior year assessment, inflation, population growth, new construction and operations/maintenance costs on new voter-approved facilities.
Drivers/Attendants	Bus Drivers and Bus Attendants.	Teachers	Elementary, Middle, High School, and Special Education Teachers, including Librarians, Counselors, Nurses, Psychologists, Therapists, and Vocational Education Teachers.
FTE	Full-Time Equivalent (8-hour workday).	Technical	Technicians, Computer Operators, R.O.T.C. Instructors, Health Attendants, Custodial Supervisors, Braillists, Interpreters and Home/School Coordinators.
Federal Impact Aid	In lieu of property taxes, Federal Impact Aid provides Federal funds for students living on Federal lands who attend public schools.	Teacher Assistants	Library Aides, Media Aides, Nurse Aides, Full-Day Kindergarten Aides, Special Education Aides, Bilingual Aides, and Career Resource Aides.
Fiscal Gap	The shortfall that exists when expenditures are greater than available revenues.		
Fiscal Year (FY)	The Anchorage School District's fiscal year is July 1 through June 30.		
Fund Balance	The difference between fund assets and fund liabilities of governmental funds.		
Maintenance and Warehouse	Craft Specialists, Craft Technician/Supervisor, Auditorium Technician, Equipment Operators, Supply Specialists, Maintenance Helpers, Maintenance Mechanics, Maintenance Laborers, and Truck Drivers.		
Noon Duty Attendants	Two-hour to two-and-a-half hour positions for assistance during the lunch hour at elementary and middle schools.		

V. Summary, Historical, and Comparative Information

Districtwide Revenues and Expenditures

Anchorage School District
Fiscal Year 2008-2009

PROJECTED REVENUES AND EXPENDITURES SUMMARY
Includes the Joint Legislative Education Funding Task Force Recommendation

Fund	Revenues and Fund Balance				FY 2008-2009 Revenue/Source Projections	FY 2008-2009 Expenditure Projections
	Local		State	Federal		
	Taxes	Other				
General	\$ 178,413,445	\$ 11,238,500	\$ 377,945,964	\$ 13,175,000	\$ 580,772,909	\$ 580,772,909
Food Service		5,390,000	822,000	10,065,000	16,277,000	16,277,000
Debt Service	<u>39,190,341</u>	<u>1,167,000</u>	<u>43,362,693</u>		<u>83,720,034</u>	<u>83,720,034</u>
	<u>217,603,786</u>	<u>17,795,500</u>	<u>422,130,657</u>	<u>23,240,000</u>	<u>680,769,943</u>	<u>680,769,943</u>
Local, State and Federal Grants		<u>778,720</u>	<u>6,718,000</u>	<u>48,503,280</u>	<u>56,000,000</u>	<u>56,000,000</u>
TOTAL	\$ <u>217,603,786</u>	\$ <u>18,574,220</u>	\$ <u>428,848,657</u>	\$ <u>71,743,280</u>	\$ <u>736,769,943</u>	\$ <u>736,769,943</u>
Percentage of Revenue Sources to Total Revenue Projections	29.53%	2.52%	58.21%	9.74%	100.00%	

**Computation of Total Taxes
for Calendar Year 2008**

			<u>General Fund</u>	<u>Debt Service Fund</u>
Amount required to fund second half of Adopted FY 2007-2008 Budget: January 1, 2008/June 30, 2008		\$206,359,861 × 50% =	84,598,910	18,581,021
Amount required to fund first half of Adopted FY 2008-2009 Budget: July 1, 2008/December 31, 2008		\$217,603,786 × 50% =	<u>\$ 89,206,722</u>	<u>\$ 19,595,171</u>
TOTAL Taxes for Calendar Year 2008			<u>\$ 173,805,632</u>	<u>\$ 38,176,192</u>
Total Taxes for Calendar Year 2008				
1) Total Taxes 2008	\$ <u>211,981,824</u>	=6.81 mills	<u>\$ 173,805,632</u>	<u>\$ 38,176,192</u>
Assessed Valuation	\$ <u>\$31,136,342,449</u>		<u>\$ 31,136,342,449</u>	<u>\$ 31,136,342,449</u>
			<u>5.58 mills</u>	<u>1.23 mills</u>

1) The 2008 mill rate is based on a assessed valuation provided by the Municipality of Anchorage Office of Management and Budget. The number is preliminary and is subject to change in spring 2008. (02/25/2008)

Anchorage School District
Fiscal Year 2008-2009

**PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2006-2007 TO 2008-2009**

<u>Fund</u>	<u>FY 2006-2007 Revised</u>	<u>FY 2007-2008 Revised</u>	<u>FY 2008-2009 Projections</u>	<u>FY 2008-2009 Change over FY 2007-2008 Revised</u>	
				<u>Amount</u>	<u>Percent</u>
General	\$ 473,432,647	\$ 546,162,511	\$ 580,772,909	\$ 34,610,398	6.34%
Food Service	15,000,000	16,322,000	16,277,000	(45,000)	(0.28%)
Debt Service	77,310,215	80,435,739	83,720,034	3,284,295	4.08%
Local/State/ Federal Grants	49,000,000	55,735,000	56,000,000	265,000	0.48%
TOTAL	\$ <u>614,742,862</u>	\$ <u>698,655,250</u>	\$ <u>736,769,943</u>	\$ <u>38,114,693</u>	5.46%
<u>Taxes</u>					
General	\$ 155,257,376	\$ 169,197,819	\$ 178,413,445	\$ 9,215,626	5.45%
Debt Service	<u>36,344,912</u>	<u>37,162,042</u>	<u>39,190,341</u>	<u>2,028,299</u>	5.46%
TOTAL	\$ <u>191,602,288</u>	\$ <u>206,359,861</u>	\$ <u>217,603,786</u>	\$ <u>11,243,925</u>	5.45%

FY 2007-2008 and FY 2008-2009 include estimated State funded incremental costs for certificated and classified retirement. The base student allocation of \$5,480, increase in the special education intensive factor from five to nine times and the amended recalibration of the pupil transportation funding recommended by Joint Legislative Education Task Force (JLETF) was used for FY 2008-2009.

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

	FY 2006-2007 Audited Actual	FY 2006-2007 Revised	FY 2007-2008 Revised	2008-2009 Projections	2008-2009 Inc/(Dec) over FY 2007-2008 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 155,257,376	\$ 155,257,376	\$ 169,197,819	\$ 178,413,445	\$ 9,215,626
Interest	3,812,259	1,500,000	2,235,000	3,800,000	1,565,000
Other Local	2,642,420	3,342,800	3,887,125	3,479,500	(407,625)
Fund Balance	<u>161,712,055</u>	<u>160,100,176</u>	<u>175,319,944</u>	<u>189,651,945</u>	<u>14,332,001</u>
State Revenue					
Alaska Public School Funding Program	273,377,337	276,180,359	266,023,500	280,751,745	14,728,245
School Improvement Grant	3,945,302	3,993,800	7,890,604		(7,890,604)
Pupil Transportation	17,082,693	17,268,270	17,064,000	18,005,000	941,000
Fund Transfer to Debt Service	(167,000)	(167,000)	(167,000)	(167,000)	-
Fund Transfer to Internal Service	(200,000)				-
Supplemental State Funding - PRS/TRS			65,389,421	78,947,735	13,558,314
Supplemental State Funding	<u>929,459</u>	<u>942,042</u>	<u>942,042</u>	<u>408,484</u>	<u>(533,558)</u>
	294,967,791	298,217,471	357,142,567	377,945,964	20,803,397
Federal Revenue					
Federal Impact Aid	12,675,893	13,500,000	12,000,000	12,500,000	500,000
Medicaid Reimbursement	1,261,957	1,000,000	1,000,000		(1,000,000)
R.O.T.C.	<u>626,276</u>	<u>615,000</u>	<u>700,000</u>	<u>675,000</u>	<u>(25,000)</u>
	<u>14,564,126</u>	<u>15,115,000</u>	<u>13,700,000</u>	<u>13,175,000</u>	<u>(525,000)</u>
Total General Fund	<u>471,243,972</u>	<u>473,432,647</u>	<u>546,162,511</u>	<u>580,772,909</u>	<u>34,610,398</u>
Food Service Fund					
Sales	4,977,981	6,400,151	6,170,291	5,390,290	(780,001)
Fund Balance	674,461	193,160	193,160		(193,160)
Supplemental State Funding/PERS			822,000	822,000	-
Federal Reimbursement	<u>9,246,111</u>	<u>8,406,689</u>	<u>9,136,549</u>	<u>10,064,710</u>	<u>928,161</u>
Total Food Service	<u>14,898,553</u>	<u>15,000,000</u>	<u>16,322,000</u>	<u>16,277,000</u>	<u>(45,000)</u>
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	36,344,912	36,344,912	37,162,042	39,190,341	2,028,299
Interest	26,450				
Fund Balance	657,270	2,000,000	2,611,919	1,000,000	(1,611,919)
Other Financing Sources	727,501				
Fund Transfer	<u>167,000</u>	<u>167,000</u>	<u>167,000</u>	<u>167,000</u>	<u>-</u>
	37,923,133	38,511,912	39,940,961	40,357,341	416,380
State Sources					
Debt Service	<u>36,980,380</u>	<u>38,798,303</u>	<u>40,494,778</u>	<u>43,362,693</u>	<u>2,867,915</u>
	36,980,380	38,798,303	40,494,778	43,362,693	2,867,915
Total Debt Service	<u>74,903,513</u>	<u>77,310,215</u>	<u>80,435,739</u>	<u>83,720,034</u>	<u>3,284,295</u>
Local/State/Federal Grants					
Local Grants	824,288	645,047	551,700	778,720	227,020
State Grants	2,065,873	1,097,434	1,987,300	1,518,000	(469,300)
Federal Grants	36,314,601	47,257,519	47,461,000	48,503,280	1,042,280
Supplemental State Funding PERS/TRS			5,735,000	5,200,000	(535,000)
Total Local/State/Federal Grants	<u>39,204,762</u>	<u>49,000,000</u>	<u>55,735,000</u>	<u>56,000,000</u>	<u>265,000</u>
Total Revenues	<u>\$ 600,250,800</u>	<u>\$ 614,742,862</u>	<u>\$ 698,655,250</u>	<u>\$ 736,769,943</u>	<u>\$ 38,114,693</u>
Total Expenditures	<u>\$ 590,847,302</u>	<u>\$ 614,742,862</u>	<u>\$ 698,655,250</u>	<u>\$ 736,769,943</u>	<u>\$ 38,114,693</u>
Total Taxes – Fiscal Year	<u>\$ 191,602,288</u>	<u>\$ 191,602,288</u>	<u>\$ 206,359,861</u>	<u>\$ 217,603,786</u>	<u>\$ 11,243,925</u>

FY 2007-2008 and FY 2008-2009 include estimated State funded incremental costs for certificated and classified retirement.

The base student allocation of \$5,480, increase in the special education intensive factor from five to nine times and the amended recalibration of the pupil transportation funding recommended by Joint Legislative Education Task Force (JLETF) was used for FY 2008-2009.

Anchorage School District
Fiscal Year 2008-2009

FINANCIAL BUDGETS and PROJECTIONS ON A BUDGETARY BASIS
AUDITED ACTUAL FY 2006-2007, REVISED FY 2006-2007 AND FY 2007-2008, PROJECTIONS FOR FY 2008-2009 THROUGH FY 2010-2011

	FY 2006-2007 Audited Actual	FY 2006-2007 Revised	FY 2007-2008 Revised	FY 2008-2009 Projections	FY 2009-2010 Projections	FY 2010-2011 Projections
REVENUES						
Local Taxes	\$ 155,257,376	\$ 155,257,376	\$ 169,197,819	\$ 178,413,445	\$ 187,278,500	\$ 195,951,000
Local	6,454,679	4,842,800	6,122,125	7,279,500	6,162,000	6,664,400
Fund Balance				3,959,000		
State	294,967,791	298,217,471	357,142,567 (A)	377,945,964 (A)	389,108,684 (A)	395,011,600 (A)
Federal	14,564,126	15,115,000	13,700,000	13,175,000	13,325,000	13,525,000
Total General Fund	471,243,972	473,432,647	546,162,511	580,772,909	595,874,184	611,152,000
Food Service Fund	14,898,553	15,000,000	16,322,000	16,277,000	16,765,000	17,268,000
Debt Service Fund	74,903,513	77,310,215	80,435,739	83,720,034	83,561,452	83,527,961
Local, State and Federal Grants	39,204,762	49,000,000	55,735,000	56,000,000	56,500,000	57,000,000
TOTAL REVENUES	\$ 600,250,800	\$ 614,742,862	\$ 698,655,250	\$ 736,769,943	\$ 752,700,636	\$ 768,947,961
EXPENDITURES						
General Fund	\$ 461,744,171	\$ 473,432,647	\$ 546,162,511	\$ 580,772,909	\$ 611,195,000	\$ 634,145,000
Food Service Fund	14,898,553	15,000,000	16,322,000	16,277,000	16,765,000	17,268,000
Debt Service Fund	74,903,513	77,310,215	80,435,739	83,720,034 (B)	83,561,452 (B)	83,527,961 (B)
Local, State and Federal Projects	39,301,065	49,000,000	55,735,000	56,000,000	56,500,000	57,000,000
TOTAL EXPENDITURES	\$ 590,847,302	\$ 614,742,862	\$ 698,655,250 (C)	\$ 736,769,943 (C)	\$ 768,021,452 (C)	\$ 791,940,961 (C)
FISCAL GAP - Favorable/(Unfavorable)	\$ 9,403,498	\$ -	\$ -	\$ -	\$ (15,320,816)	\$ (22,993,000)
COST PER STUDENT	\$ 12,041	\$ 12,528	\$ 14,303	\$ 15,367	\$ 16,164	\$ 16,846
TAXES						
General Fund	\$ 155,257,376	\$ 155,257,376	\$ 169,197,819	\$ 178,413,445	\$ 187,278,500	\$ 195,951,000
Debt Service Fund	36,344,912	36,344,912	37,162,042	39,190,341	39,177,123	40,067,967
TAX LIMITATION (D)	\$ 191,602,288	\$ 191,602,288	\$ 206,359,861	\$ 217,603,786	\$ 226,455,623	\$ 236,018,967
CALENDAR YEAR TAX CONTRIBUTION	\$ 184,379,645	\$ 184,379,645	\$ 199,179,770	\$ 211,981,824	\$ 222,029,705	\$ 231,237,295
FY TAXES PER STUDENT	\$ 3,905	\$ 3,905	\$ 4,225	\$ 4,539	\$ 4,766	\$ 5,021
COST PER STUDENT						
General Fund	\$ 9,409	\$ 9,648	\$ 11,181	\$ 12,113	\$ 12,864	\$ 13,490
Food Service Fund	304	306	334	340	\$ 353	\$ 367
Debt Service Fund	1,527	1,575	1,647	1,746	\$ 1,758	\$ 1,777
Local, State and Federal Grants	801	999	1,141	1,168	\$ 1,189	\$ 1,212
TOTAL STUDENT COST	\$ 12,041	\$ 12,528	\$ 14,303	\$ 15,367	\$ 16,164	\$ 16,846
TOTAL NUMBER OF STUDENTS (E)	49,068	49,068	48,848	47,944	47,513	47,010
STUDENTS - (FTE) (E)	48,816	49,816	48,580	47,650	47,222	46,722

(A) The Joint Legislative Education Task Force (JLETF) three year education funding recommendations were used in these projections. For FY 2008-2009 the base student allocation of \$5,480, special education intensive factor from five (used in FY 2007-2008) to nine times and the amended recalibrated formula for pupil transportation was used. For FY 2009-2010 the BSA increased to \$5,580, intensive factor 11 times, and the transportation formula used a CPI @ 2.5%. For FY 2010-2011 the BSA increased to \$5,680, intensive factor 13 times, and 2.5% CPI was used in the transportation formula. Includes estimated State funded incremental cost for certificated (31.61%) and classified (13.21%) retirement.

(B) These projections do not include any future bond sales for any bond propositions that may be approved by the voters in future years or the potential sale of \$20 million previously authorized unsold bonds.

(C) Includes compensation adjustments for settled labor contracts for AEA, APA, ACE, TOTEM, LOCAL 71, Bus and Attendants, and Food Service through FY 2009-2010; and consideration for Exempt and for the unsettled Maintenance contract for FY 2008-2009 and forward. FY 2010-2011 includes compensation consideration for all contracts.

(D) Approved taxes for FY 2006-2007 and FY 2007-2008 and projected for FY 2008-2009. A CPI of 2.2% and 5-year average population of 1.2% were used in the calculations for FY 2008-2009; CPI of 2.5% and 5-year population of 1.28% were used for FY 2009-2010 and FY 2010-2011.

(E) Actual enrollment September 30th FY 2006-2007; budgeted FY 2007-2008 and projected for FY 2008-2009 through FY 2010-2011.

General Fund Revenues

Anchorage School District
Fiscal Year 2008-2009

SUMMARY OF GENERAL FUND REVENUES

	FY 2006-2007		FY 2006-2007		FY 2007-2008		FY 2008-2009	
	Audited	Percent	Revised	Percent	Revised	Percent	Projections	Percent
	<u>Actual</u>		<u>Revised</u>		<u>Revised</u>		<u>Projections</u>	
Local Sources								
Local Property Taxes	\$ 155,257,376	32.95%	\$ 155,257,376	32.79%	\$ 169,197,819	30.98%	\$ 178,413,445	30.72%
Other Local	6,454,679	1.37%	4,842,800	1.02%	6,122,125	1.12%	7,279,500	1.25%
Fund Balance							3,959,000	0.68%
State Sources (A)	295,334,791	62.67%	298,584,471	63.08%	357,309,567	65.42%	378,112,964	65.11%
Fund Transfer to Debt Service (B)	(167,000)	(0.04%)	(167,000)	(0.04%)	(167,000)	(0.03%)	(167,000)	(0.03%)
Fund Transfer to Internal Service (C)	(200,000)	(0.04%)	(200,000)	(0.04%)				
Federal Sources	<u>14,564,126</u>	<u>3.09%</u>	<u>15,115,000</u>	<u>3.19%</u>	<u>13,700,000</u>	<u>2.51%</u>	<u>13,175,000</u>	<u>2.27%</u>
TOTAL	<u>\$ 471,243,972</u>	<u>100.00%</u>	<u>\$ 473,432,647</u>	<u>100.00%</u>	<u>\$ 546,162,511</u>	<u>100.00%</u>	<u>\$ 580,772,909</u>	<u>100.00%</u>

(A) FY 2007-2008 and FY 2008-2009 includes the State funded incremental costs for certificated and classified retirement.

(B) A fund transfer to the Debt Service Fund from Pupil Transportation revenues was made to meet the obligation of paying for 20 buses funded by the April 2002 and April 2003 bonds.

(C) A fund transfer to the Internal Service Fund from the General Fund was made to supplement the needs for equipment replacement.

Anchorage School District
Fiscal Year 2008-2009

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

<u>Local Sources</u>	FY 2006-2007 Audited Actual	FY 2006-2007 Revised	FY 2007-2008 Revised	FY 2008-2009 Projections
Municipality of Anchorage Appropriation of Taxes	\$ 155,257,376	\$ 155,257,376	\$ 169,197,819	\$ 178,413,445
<u>Other Local</u>				
Career Center Instructional Projects	66,195	81,200	81,000	76,000
Facilities Rentals (A)	568,108	548,000	652,000	629,000
Nonresident Tuition	5,316	1,000	1,000	2,500
Credit Recovery Fees (B)	39,288	25,000	10,000	10,000
Summer School - Elementary (C)	23,295	32,000	33,000	26,500
Summer School -Special Education (C)		1,500	1,500	
Summer School - Middle Level (C)	13,895	36,000	43,000	40,000
Summer School - Secondary (D)	252,468	185,000	220,000	265,000
Musical Instrument Usage Fee (E)	20,628	26,600	26,600	25,000
Middle School Activity Fees (F)	221,625	205,000	225,000	232,000
High School Activity Fees (G)	608,109	640,000	1,042,525	750,000
High School Parking Fees (H)	199,220	225,000	215,000	197,000
Other Fees (Training Fees, Documents) (I)	72,176	81,500	81,500	81,500
Property Sales, Insurance Proceeds, and Miscellaneous	189,629	355,000	355,000	245,000
Interest Earnings	3,812,259	1,500,000	2,235,000	3,800,000
E-rate (J)	362,468	900,000	900,000	900,000
<u>Fund Balance</u>	<u>6,454,679</u>	<u>4,842,800</u>	<u>6,122,125</u>	<u>3,959,000</u>
TOTAL	\$ <u>161,712,055</u>	\$ <u>160,100,176</u>	\$ <u>175,319,944</u>	\$ <u>189,651,945</u>

- (A) Facilities Rentals-projections reflect more usage, increase users and the opening of Begich Middle School.
- (B) Credit Recovery Course Fee - \$75/course.
- (C) Summer School - \$85 in FY 2008-2009; \$85 in FY 2007-2008; \$80 in FY 2006-2007.
- (D) Summer School - \$90 in FY 2008-2009; \$90 in FY 2007-2008; \$85 in FY 2006-2007.
- (E) Musical Instrument Usage Fee - \$40 in FY 2008-2009; \$40 in FY 2007-2008; \$40 in FY 2006-2007.
- (F) Middle School Activity Fees - \$80 in FY 2008-2009, Family Cap \$330; \$80 in FY 2007-2008, Family Cap of \$330 (Middle and High Schools combined).
- (G) H. S. Act. Fees - \$160 in FY 2008-2009, Fam Cap \$330; \$160 in FY 2007-2008, Fam Cap \$330; \$130 in FY 2006-2007, Fam Cap of \$325 (Middle & High combined).
- (H) High School Parking Fees - \$50/semester .
- (I) Training Fees - \$25 per course with continuation for FY 2008-2009.
- (J) 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 2008-2009

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2007-2008		\$ 206,359,861
Less: Prior Year Taxes Required for Debt Service		<u>37,162,042</u>
Net Taxes Approved for General Fund		169,197,819
Adjustment Factors		
Population 5 year Average	1.20 %	
CPI—Anchorage Urban	<u>2.20</u>	
	3.40 %	<u>5,752,726</u>
Basic Tax Limitation		174,950,545
<u>Plus Exclusions:</u> Taxes for Operations and Maintenance on New Voter Approved Facilities (1)		0
Taxes Requested on New Construction/Property Improvements (2)		<u>3,462,900</u>
Tax Limitation—General Fund		178,413,445
Taxes Requested for Debt Service		<u>39,190,341</u>
TAX LIMITATION FY 2008-2009		217,603,786
General Fund	178,413,445	
Debt Service Fund	<u>39,190,341</u>	
TAXES PROJECTED IN FINANCIAL PLAN—FY 2008-2009		<u>217,603,786</u>
AMOUNT (OVER) LESS THAN TAX LIMITATION (3)		<u><u>\$ 0</u></u>

- Note:
- (1) The taxes approved for debt service are for sold bonds approved by the qualified voters.
 - (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 6.79 mills x \$510,000,000 (2007 new construction/property improvement value **verified by the Municipality of Anchorage's Office of Management and Budget on 02/25/08.**) = \$3,462,900
 - (3) The Anchorage Assembly may approve more or less taxes than this within the combined total of the tax limitations for the Municipality of Anchorage and the Anchorage School District.

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

<u>State Sources</u>		FY 2006-2007 Audited Actual	FY 2006-2007 Revised	FY 2007-2008 Revised	FY 2008-2009 Projections
Alaska Public School Funding Program (A)	\$	273,377,337	\$ 276,180,359	\$ 266,023,500	\$ 280,751,745
School Improvement Grant - One Time Revenues (B)		3,945,302	3,993,800	7,890,604	
Pupil Transportation (C)		17,082,693	17,268,270	17,064,000	18,005,000
Transfer to Debt Service Fund		(167,000)	(167,000)	(167,000)	(167,000)
Transfer to Internal Service Fund (D)		(200,000)			
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools (E)		408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant (F)		385,897	388,558	388,558	
Providence Heights Grant (F)		135,078	145,000	145,000	
PERS/TRS (G)				65,389,421	78,947,735
TOTAL	\$	<u>294,967,791</u>	<u>\$ 298,217,471</u>	<u>\$ 357,142,567</u>	<u>\$ 377,945,964</u>

Notes:

(A) Alaska Public School Funding Program - FY 2008-2009

Basic Need Equals 69,830.28 Adjusted ADM x \$5,480 Student Allocation and 9 times for Level III	\$	382,669,932
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$24.371 billion		(97,482,455)
Minus Deductible Portion of Federal Impact Aid		(5,553,016)
Add \$16/ adjusted ADM for Quality Schools		1,117,284
Total Alaska Public School Funding Program Aid	\$	<u>280,751,745</u>

- (B) School Improvement Grant (House Bill 13) - Originally approved as one time revenues by the Legislature and Governor, May 2006. No projected amount for FY 2008-2009 based on summer 2007 Legislative discussions. The FY 2007-2008 amount is two times the FY 2006-2007 actual revenue received based on actual ADM enrollment, as approved by the Governor and Legislature, May 2007.
- (C) Pupil Transportation - Using the amended JLETF recommendation, the reimbursement is estimated based on FY 2006-2007 actual expenditures/number of FY 2006-2007 actual ADM less Correspondence Programs times the estimated ADM less Correspondence Programs for FY 2008-2009. The \$167,000 transfer to the Debt Service Fund is authorized 2002 and 2003 bond propositions approving the purchase of 20 buses as presented through FY 2008-2009.
- (D) Transfer to the Equipment Replacement Fund to bring the fund into balance with the June 30, 2007 book value of the District's assets with the General Fund.
- (E) State of Alaska supplemental grant to partially fund this program.
- (F) State of Alaska supplemental grant funding transferred to the Local/State/Federal Grants Program.
- (G) Supplemental State Funding for the Classified and Certificated Retirement Systems rate increases.

Anchorage School District
Fiscal Year 2008-2009

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

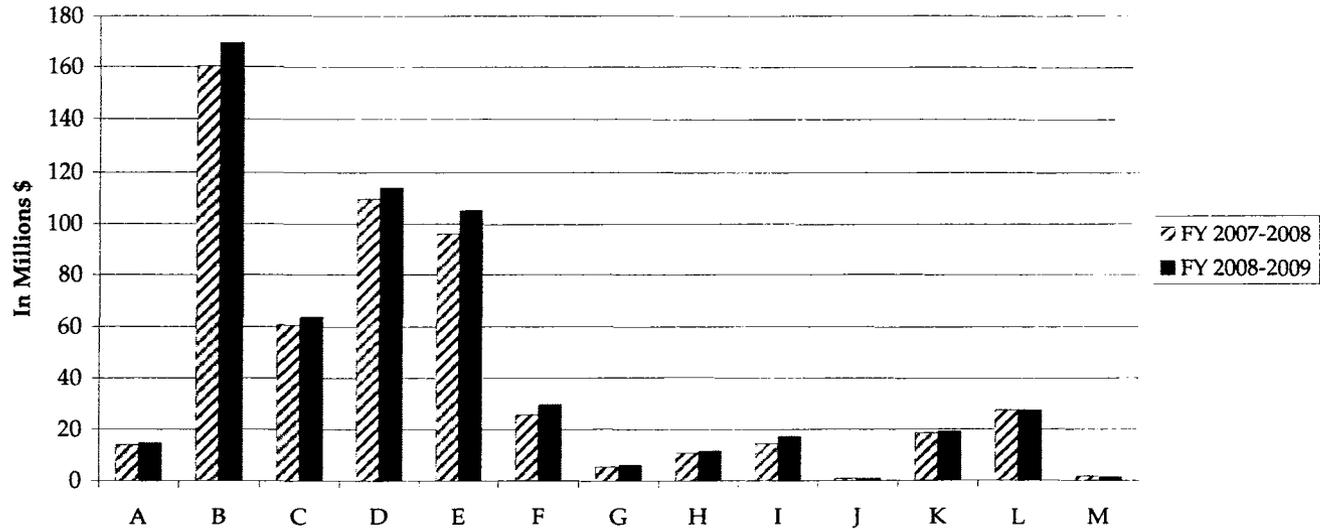
<u>Federal Sources</u>	FY 2006-2007 <u>Audited Actual</u>	FY 2006-2007 <u>Revised</u>	FY 2007-2008 <u>Revised</u>	FY 2008-2009 <u>Projections</u>
Federal Impact Aid (A)	\$ 12,675,893	\$ 13,500,000	\$ 12,000,000	\$ 12,500,000
Medicaid (B)	1,261,957	1,000,000	1,000,000	0
R.O.T.C. (C)	<u>626,276</u>	<u>615,000</u>	<u>700,000</u>	<u>675,000</u>
TOTAL	\$ <u>14,564,126</u>	\$ <u>15,115,000</u>	\$ <u>13,700,000</u>	\$ <u>13,175,000</u>

- (A) Federal Impact Aid revenue is received for students living on military land and for other federally-connected students.
- (B) The Department of Health and Human Services (Centers for Medicare and Medicaid Services) recently ruled to eliminate the Medicaid reimbursement for school-based administrative costs effective July 1, 2008.
- (C) Revenues for FY 2008-2009 were adjusted to reflect actual prior year receipt of revenues.

General Fund Expenditures

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2007-2008 Revised

A General Administration	\$ 14,069,609	2.58 %
B Elementary Schools	160,355,552	29.36
C Middle Schools	60,750,025	11.12
D High Schools	109,732,357	20.09
E Special Education Services	96,064,126	17.59
F Instructional Support	25,603,237	4.69
G Gifted	5,588,868	1.02
H Bilingual / Multicultural Education	11,015,820	2.02
I Charter Schools	14,576,059	2.67
J Rentals	847,693	0.16
K Pupil Transportation Services	18,478,974	3.37
L Operations & Maintenance of Facilities	27,353,663	5.01
M Districtwide Non-Departmental Services	1,726,528	0.32
Total	\$ 546,162,511	100.00 %

FY 2008-2009 Projections

A General Administration	\$ 14,800,440	2.55 %
B Elementary Schools	169,288,207	29.15
C Middle Schools	63,722,398	10.97
D High Schools	114,169,310	19.66
E Special Education Services	105,126,365	18.10
F Instructional Support	29,600,803	5.10 (1)
G Gifted	6,052,554	1.04
H Bilingual / Multicultural Education	11,772,876	2.03
I Charter Schools	17,204,454	2.96
J Rentals	864,906	0.15
K Pupil Transportation Services	19,280,146	3.31
L Operations & Maintenance of Facilities	27,406,986	4.72
M Districtwide Non-Departmental Services	1,483,464	0.26
Total	\$ 580,772,909	100.00 %

(1) Includes \$3.959 million for technology/computer replacement across the District.

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2007-2008 Revised	% Of Total	FY 2008-2009 Projections	% Of Total
GENERAL ADMINISTRATION					
1001	School Board	\$ 515,421		\$ 517,074	
1002	Superintendent	1,353,969		1,603,196	
1004	Chief Financial Officer	359,652		369,905	
1006	Assistant Superintendent, Instruction	339,829		346,110	
1007	Assistant Superintendent, Support Services	243,637		247,795	
1010	Budgeting	540,928		564,627	
1011	Accounting	2,059,046		2,182,115	
1012	Purchasing	1,504,666		1,515,165	
1013	Risk Management	535,107		554,450	
1016	Human Resources	3,612,905		3,668,676	
1019	Demographic / GIS Services	172,477		182,956	
1050	Communications	931,207		1,069,107	
1065	Warehouse	1,900,765		1,979,264	
	TOTAL GENERAL ADMINISTRATION	14,069,609	2.58%	14,800,440	2.55%
ELEMENTARY SCHOOLS					
1031	Elementary Education	1,228,795		1,426,191	
1100-1499	Elementary School Expenditures	159,126,757		167,862,016	
	TOTAL ELEMENTARY SCHOOLS	160,355,552	29.36%	169,288,207	29.15%
MIDDLE SCHOOLS					
1032	Middle School Education	634,289		776,391	
1034	Student Activities - Middle School	299,113		301,951	
1450, 1700-1799	Middle School Expenditures	59,816,623		62,644,056	
	TOTAL MIDDLE SCHOOLS	60,750,025	11.12%	63,722,398	10.97%
HIGH SCHOOLS					
1030	High School Education	538,950		541,737	
1033	Student Activities - High School	1,393,665		1,079,869	
1800-1899	High School Expenditures	107,799,742		112,547,704	
	TOTAL HIGH SCHOOLS	109,732,357	20.09%	114,169,310	19.66%

(A) Includes \$3.959 million for technology refresh across the District.

Org. No.	Description	FY 2007-2008 Revised	% Of Total	FY 2008-2009 Projections	% Of Total
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	554,325		696,149	
1603	Deaf	2,761,336		2,863,784	
1604	Blind/Visually Impaired	743,109		794,140	
1625	Whaley School	4,709,652		5,062,474	
1630	Providence Heights	166,396			
1638	Speech-Language	8,348,396		9,225,921	
1653	Psychology	4,786,444		5,224,631	
1655	OT/PT Program	3,756,530		3,957,361	
1658	Special Education - Middle School	9,187,576		9,739,651	
1660	Special Education - Elementary	32,818,793		36,512,999	
1663	Mt. Iliamna School	2,241,155		2,919,261	
1665	Special Education - High School	13,618,408		14,717,191	
1666	Special Education - Outreach	231,501		281,863	
1667	Alternative Career Education	2,390,139		2,519,306	
1670	Special Schools Program	1,868,091		2,091,851	
1673	Health Services	6,971,505		7,539,816	
1678	Special Ed Summer School	855,121		843,158	
1679	Unallocated Special Education Resources	55,649		136,809	
TOTAL SPECIAL EDUCATION SERVICES		96,064,126	17.59%	105,126,365	18.10%
<u>INSTRUCTIONAL SUPPORT</u>					
1035	Educational Technology	1,972,127		5,993,163 (A)	
1036	Curriculum & Instructional Services	4,813,973		4,011,717	
1037	Training and Professional Development	1,232,357		1,251,606	
1038	Assessment and Evaluation	1,024,729		1,086,710	
1039	Technology / M. I. S.	9,020,209		9,339,988	
1043	Music - Districtwide	3,874,534		4,135,504	
1045	Art - Districtwide				
1047	District Accountability	141,842		151,549	
1048	Grant Writer Services	314,372		334,622	
1049	Publication Services	1,052,875		1,107,861	
1051	Library Resources	577,400		606,706	
1052	Audio-Visual Services	1,400,491		1,415,381	
1067	Community Resources	178,328		165,996	
TOTAL INSTRUCTIONAL SUPPORT		25,603,237	4.69%	29,600,803	5.10%
<u>GIFTED</u>					
1612	Gifted	5,588,868	1.02%	6,052,554	1.04%
TOTAL GIFTED		5,588,868		6,052,554	
<u>ENGLISH LANGUAGE LEARNER'S PROGRAM</u>					
1680	English Language Learner's Program	11,015,820		11,772,876	
TOTAL ENGLISH LANGUAGE LEARNER'S PROGRAM		11,015,820	2.02%	11,772,876	2.03%

Org. No.	Description	FY 2007-2008 Revised	% Of Total	FY 2008-2009 Projections	% Of Total
<u>CHARTER SCHOOLS</u>					
1501	Charter School Administration	59,888		55,450	
1505	Alaska Native Charter School			1,729,232	
1510	Aquarian Charter School	3,097,948		2,738,162	
1530	Eagle Academy Charter School	1,649,754		1,523,325	
1540	Family Partnership Charter School	2,259,340		2,042,117	
1545	Frontier Charter School	1,642,422		1,393,893	
1550	Highland Tech High Charter School	2,421,678		2,017,490	
1560	Rilke Schule German School of Arts and Science	1,771,787		2,051,808	
1595	Winterberry Charter School	1,673,242		1,626,278	
1599	Unallocated Charter Schools			2,026,699	
	TOTAL CHARTER SCHOOLS	14,576,059	2.67%	17,204,454	2.96%
<u>RENTALS</u>					
1066	Rentals	847,693		864,906	
	TOTAL RENTALS SERVICES	847,693	0.16%	864,906	0.15%
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	88,654		88,972	
1080	Pupil Transportation - Administration	935,086		960,240	
1081	Bus Operations	16,193,347		16,947,621	
1082	Garage & Bus Maintenance	1,261,887		1,283,313	
	TOTAL PUPIL TRANSPORTATION SERVICES	18,478,974	3.37%	19,280,146	3.31%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	3,269,182		3,365,529	
1062	Security/Emergency Preparedness	287,661		266,282	
1063	Maintenance	19,195,780		20,017,964	
1064	Maintenance Projects	3,363,550		2,483,550	
1084	Facilities Maintenance - Vehicle Maintenance	1,237,490		1,273,661	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	27,353,663	5.01%	27,406,986	4.72%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	309,950		338,150	
1098	Sick Leave Bank	282,643		282,526	
1099	Non Departmental	1,133,935		862,788	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	1,726,528	0.32%	1,483,464	0.26%
	TOTAL GENERAL FUND	\$ 546,162,511	100.00%	\$ 580,772,909	100.00%

Anchorage School District
Fiscal Year 2008-2009

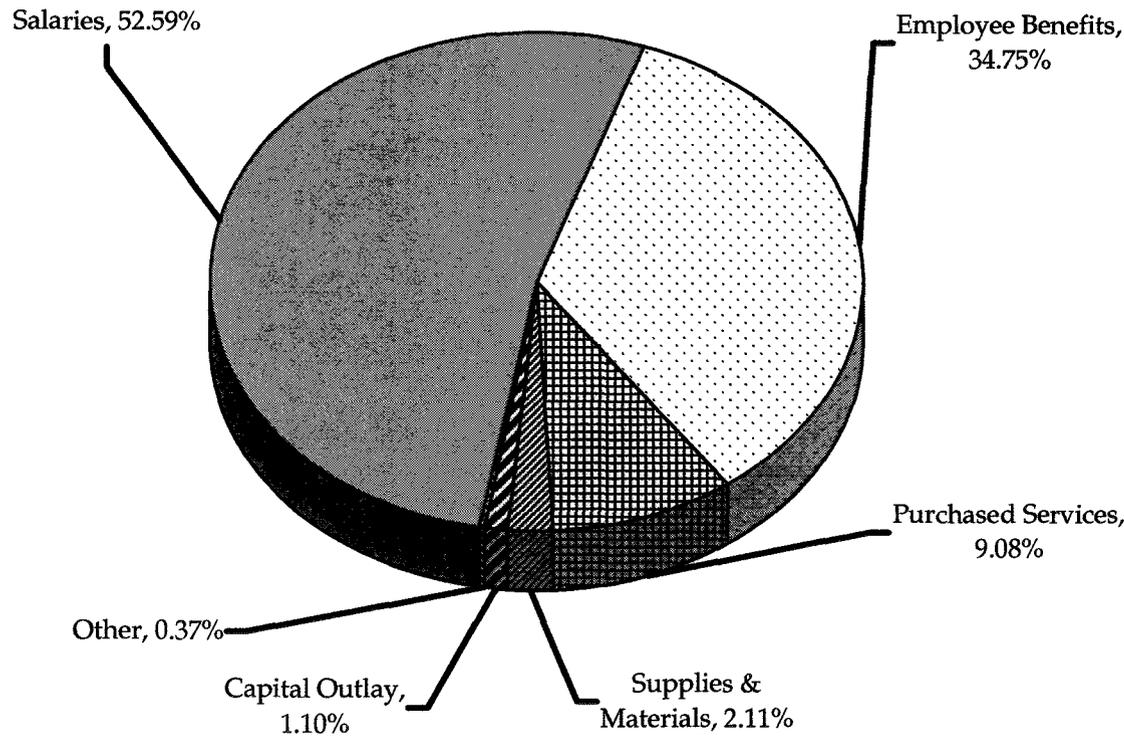
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

Code	Object of Expenditure	FY 2006-2007		FY 2007-2008		FY 2008-2009	
		Revised	Percent	Revised	Percent	Projections	Percent
1000	Salaries	\$ 278,913,856	58.91%	\$ 289,723,410	53.04%	\$ 305,461,112	52.59%
2000	Employee Benefits	130,574,049	27.58%	182,942,741	33.50%	201,798,061	34.75%
3000	Purchased Services	44,399,568	9.38%	52,318,678	9.58%	52,725,729	9.08%
4000	Supplies & Materials	12,596,747	2.66%	14,633,871	2.68%	12,262,452	2.11%
5000	Capital Outlay	4,502,560	0.95%	3,636,123	0.67%	6,403,462	1.10%
6000	Other	<u>2,445,867</u>	<u>0.52%</u>	<u>2,907,688</u>	<u>0.53%</u>	<u>2,122,093</u>	<u>0.37%</u>
	TOTAL	\$ <u>473,432,647</u>	<u>100.00%</u>	\$ <u>546,162,511</u>	<u>100.00%</u>	\$ <u>580,772,909</u>	<u>100.00%</u>

		FY 2006-2007	
		Audited Actual	Percent
1000	Salaries	\$ 272,103,913	58.93%
2000	Employee Benefits	126,986,015	27.50%
3000	Purchased Services	43,400,745	9.40%
4000	Supplies & Materials	12,420,576	2.69%
5000	Capital Outlay	4,083,856	0.88%
6000	Other	<u>2,749,066</u>	<u>0.60%</u>
	TOTAL	\$ <u>461,744,171</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 305,461,112	52.59%
Employee Benefits	201,798,061	34.75%
Purchased Services	52,725,729	9.08%
Supplies & Materials	12,262,452	2.11%
Capital Outlay	6,403,462	1.10%
Other	<u>2,122,093</u>	<u>0.37%</u>
	<u>\$ 580,772,909</u>	<u>100.00%</u>

For detailed information refer to pages V-16 to V-18.

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2006-2007 Audited Actual	FY 2006-2007 Revised	FY 2007-2008 Revised	FY 2008-2009 Projections
1000	Pending Negot.- Salaries / Wages	\$	\$ 3,953,505	\$	\$ 1,000,000
1011	School Board Fees	146,313	146,313	164,522	168,184
1100	Superintendent	141,101	141,100	141,100	156,500
1110	Asst. Superintendent Certificated	104,640	104,640	107,780	107,780
1111	Asst. Superintendent Classified	104,640	104,640	107,780	107,780
1170	Program Directors Certificated	1,170,724	1,170,725	1,295,440	1,209,736
1171	Program Directors Classified	1,666,832	1,666,832	1,726,413	1,812,117
1180	Other Professionals Certificated	802,794	791,942	859,739	1,022,525
1181	Other Professionals Classified	5,792,726	6,009,641	7,421,901	7,143,083
1191	Technical Classified	4,264,590	4,470,009	4,549,187	5,752,374
1201	Clerical-Classified	11,482,667	11,743,759	12,048,450	12,419,429
1211	Extra Help Classified	1,949,808	1,846,716	1,652,190	1,848,467
1220	Extra Help Certificated	345,458	367,059	303,950	213,400
1231	Teacher Assistants	16,229,126	15,903,386	16,967,043	18,410,016
1240	Nurses	3,966,854	4,266,723	4,767,195	5,004,133
1250	Coordinators - Certificated	13,667	52,271		
1260	Sr. Curric. Specialists Certificated	577,892	577,666	651,300	681,893
1261	Sr. Curric. Specialists Classified	85,068	84,914	86,611	88,344
1271	Sick Leave Bank Classified	181,568	263,900	260,000	260,000
1280	Librarians	4,351,576	4,302,036	4,439,775	4,652,525
1290	Masters Degree Bonus	741,159	793,064		
1300	Principals	11,610,708	11,752,430	12,565,565	13,380,899
1310	Elementary Teachers	65,826,408	66,913,393	71,233,679	75,801,531
1320	Secondary Teachers	50,209,824	50,510,115	54,256,165	55,492,246
1330	Added Duty Increment Certificated	4,055,328	4,335,859	3,836,566	4,439,438
1331	Added Duty Increment Classified	339,420	393,388	354,719	325,153
1340	Dept. Chairperson	778,682	805,511	814,246	835,250
1350	Added Days Certificated	2,236,098	2,705,223	3,173,055	3,166,873
1351	Added Days Classified	118,768	117,120	27,536	67,512
1360	Special Service Teachers	34,763,126	36,131,817	38,889,842	41,480,773
1370	Substitute Teachers Certificated	194,952	97,705	96,456	140,080
1371	Substitute Teachers Classified	6,644,445	5,647,381	6,106,735	6,202,295
1380	Personal Leave Certificated	829,919	1,016,709	1,086,239	1,185,901
1381	Personal Leave Classified	1,753,549	2,066,922	2,133,234	2,261,148
1390	Voc. - Ed. Teachers	4,924,802	5,298,926	5,541,320	5,605,850
1400	Counselors	5,674,349	5,333,338	5,934,720	6,237,420
1410	Recruitment Incentive	160,000	163,000		80,000
1420	Bonus Certificated	1,068,353	1,067,202		
1501	Return to Work	2,747	3,000	3,000	3,000
1621	Bus Drivers	1,753,731	1,712,166	1,865,548	1,906,327
1631	Bus Attendants	478,525	470,990	502,771	519,003
1641	Drivers - Extra Help	423,357	215,000	215,000	375,000
1681	Cust. Security Spvrs.	536,291	536,250	516,931	540,391
1701	Custodians	10,495,166	10,302,524	10,414,422	10,664,034
1741	Custodians - Extra Help	335,130	372,363	392,800	390,000
1801	Maintenance	9,604,459	10,053,511	10,305,484	10,429,418
1841	Maintenance - Extra Help	206,283	277,000	258,000	258,000
1851	Home School Coordinators	2,200,469	2,434,505	2,225,610	2,064,729
1861	Noon Duty Attendants	759,821	919,667	923,391	1,030,555
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	272,103,913	278,913,856	289,723,410	305,461,112

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2006-2007	FY 2006-2007	FY 2007-2008	FY 2008-2009
		Audited Actual	Revised	Revised	Projections
2100	Group Life	599,074	602,339	561,033	576,954
2200	Group Medical	48,794,498	49,980,983	58,877,359	65,052,128
2250	Insurance - Other	10,999	11,000	11,000	11,000
2350	Employee Assistance	64,000	64,000	66,880	70,224
2400	Bus Drivers' Medical	758,671	728,803	899,400	948,339
2500	Workers' Compensation	4,322,334	4,355,635	4,402,408	4,254,318
2550	Unemployment Insurance	241,584	338,299	308,473	324,006
2600	Social Security	4,766,416	4,830,558	4,998,727	5,293,314
2610	Medicare	3,465,428	3,490,342	3,593,637	3,677,542
2700	T.R.S. - Cert. Retirement	48,218,965	50,681,035	26,172,429	27,529,092
2701	Incremental TRS Increase			60,577,114	69,291,439
2750	Prof. Affiliations	25,230	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	15,532,444	16,170,631	15,385,780	16,081,974
2801	Incremental PERS Increase			7,855,506	9,656,296
2900	Driver Pension Trust	186,372	190,424	202,995	201,435
2980	Attrition Benefits		-900,000	-1,000,000	-1,200,000
2000's	EMPLOYEE BENEFITS	126,986,015	130,574,049	182,942,741	201,798,061
3010	Contract. Services - Admin.	2,053,363	2,129,241	2,330,193	2,548,404
3020	Indirect Cost	-1,831,793	-2,130,600	-2,081,530	-2,000,000
3030	Contract. Services - Instr.	4,821,395	4,918,131	4,116,025	3,566,577
3040	ASD Contracted Services	10,918	-12,002		
3050	Equipment Repair	545,694	633,146	661,033	682,817
3060	Cont. Services - Custodial	9,275	10,275	34,010	35,010
3070	Cont. Services - Grounds	987,082	987,701	1,001,200	1,001,200
3080	Cont. Services - Buildings	2,808,146	2,832,995	3,200,225	3,313,616
3090	Stipend Payments - Admin.	18,103	18,000	18,000	18,000
3100	Legal Fees	550,283	661,495	491,000	581,000
3101	Special Ed Legal	511,228	273,505	420,000	575,000
3120	Cont. Transportation	10,300,757	10,302,295	10,743,874	11,369,222
3130	Activity Trips	525,018	567,474	481,345	506,945
3140	Transfer - Fld./Act. Trips	-527,250	-375,000	-370,000	-500,000
3150	Stipend - Student			17,000	47,000
3160	Student Travel	198,162	205,485	175,600	209,600
3200	Rental Land & Bldgs.	3,129,797	3,131,692	3,885,691	4,526,005
3210	Rental - Equipment	44,131	56,594	43,312	32,515
3220	Copiers	1,502,149	1,492,281	1,423,999	1,424,781
3230	Advertising	243,477	249,811	217,005	228,675
3400	Board Contingency	12,275	12,277	6,600	6,600
3410	Cont. Services - Board	38,748	38,750	27,750	27,750
3430	Mileage In-District	398,262	393,754	400,414	460,827
3500	Heat For Buildings	4,747,987	4,953,251	6,898,100	6,257,200
3510	Water and Sewer	443,231	504,799	571,200	601,100
3520	Electricity	7,648,050	8,238,959	8,843,710	9,298,400
3530	Telephone	2,497,749	2,526,781	2,553,790	2,895,425
3540	Refuse	559,633	613,526	640,500	674,700
3600	Travel Out-of-District	205,716	205,796	171,350	254,000
3610	Out-of-District Travel Registration	135,421	142,164	101,350	113,792
3613	Other Registration/Membership				43,275
3650	Reimbursement Expense	355	1,000	2,000	2,000
3750	Data Processing	1,616	1,616		
3980	Unallocated Adjustments	811,767	814,376	5,293,932	3,924,293
3000's	PURCHASED SERVICES	43,400,745	44,399,568	52,318,678	52,725,729

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2006-2007 Audited Actual	FY 2006-2007 Revised	FY 2007-2008 Revised	FY 2008-2009 Projections
4010	Office Supplies	1,633,965	1,714,842	1,616,773	1,376,309
4020	Textbooks	2,082,299	2,178,928	2,847,345	1,473,252
4030	Library A/V Supplies	485,672	527,428	499,457	502,828
4040	Teaching Supplies	4,083,373	4,032,417	5,166,848	3,795,863
4050	Health Supplies	88,407	95,779	108,207	144,205
4060	Meals and Food	122,773	131,238	103,945	120,420
4080	Student Activity Supplies				277,100
4100	Fuel	922,712	949,239	1,005,300	1,511,483
4110	Oil, Grease, & Lube	64,102	64,096	66,328	72,625
4120	Tires	54,815	54,816	54,816	60,300
4130	Repair Parts	743,779	760,249	774,607	783,772
4140	Garage Supplies	20,609	20,500	20,500	22,000
4200	Custodial Supplies	691,520	699,803	954,285	707,383
4250	Bldgs. / Grounds Supplies	1,407,979	1,336,985	1,383,460	1,382,912
4260	Warehouse Supplies	8,452	8,500	8,500	8,500
4880	Self-insured Supplies	4,119	22,427	24,000	24,000
4980	Inventory Adjustment	6,000	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	12,420,576	12,596,747	14,633,871	12,262,452
5400	Expendable Equipment	501,443	404,255	459,773	512,290
5410	Replacement Equipment	1,529,385	1,695,471	586,958	4,281,560
5440	New Equipment	1,597,116	1,712,800	2,053,169	1,068,825
5460	Other Capital Outlay Expense	455,047	638,806	481,223	485,787
5880	Self-Insured Equipment	865	51,228	55,000	55,000
5000's	CAPITAL OUTLAY	4,083,856	4,502,560	3,636,123	6,403,462
6010	ASAA Dues	96,155	97,125	111,725	111,725
6020	Pupil Activity Expense	521,710	527,694	822,770	
6050	Property Insurance	886,736	911,000	866,000	755,000
6060	Fidelity Bond	9,814	9,814	10,500	10,400
6070	Liability Insurance	655,417	673,436	816,693	914,968
6080	Bad Debt Expense	413,969	55,352	20,000	20,000
6220	Other Expenses	159,639	159,653		
6230	Transfer to Municipality		5,000	255,000	305,000
6550	NSF - Bad Checks	5,626	6,793	5,000	5,000
6000's	OTHER EXPENDITURES	2,749,066	2,445,867	2,907,688	2,122,093
	TOTAL	\$ 461,744,171	\$ 473,432,647	\$ 546,162,511	\$ 580,772,909
1000's	Salaries and Wages	\$ 272,103,913	\$ 278,913,856	\$ 289,723,410	\$ 305,461,112
2000's	Employee Benefits	126,986,015	130,574,049	182,942,741	201,798,061
3000's	Purchased Services	43,400,745	44,399,568	52,318,678	52,725,729
4000's	Supplies and Materials	12,420,576	12,596,747	14,633,871	12,262,452
5000's	Capital Outlay	4,083,856	4,502,560	3,636,123	6,403,462
6000's	Other Expenditures	2,749,066	2,445,867	2,907,688	2,122,093
	TOTAL	\$ 461,744,171	\$ 473,432,647	\$ 546,162,511	\$ 580,772,909

Fiscal Year 2008-2009
ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ABBOTT LOOP (1100)	AIRPORT HEIGHTS (1110)	ALPENGLOW (1112)	AURORA (1114)	BAXTER (1115)	BAYSHORE (1116)	BEAR VALLEY (1118)	BIRCHWOOD ABC (1120)	BOWMAN (1125)
1191	Technical									
1201	Clerical	61,769	50,361	64,745	43,185	43,157	56,370	62,831	50,420	57,270
1211	Extra Help	1,700	2,000	1,700	2,000	2,000	700	1,700	2,000	1,700
1231	Teacher Assistants	27,142	21,757	28,895	27,185	23,834	36,489	29,525	20,584	27,741
1280	Librarians	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700
1300	Principals	94,804	77,773	94,804	80,915	80,915	134,073	84,184	85,867	132,548
1310	Elementary Teachers	1,291,400	859,955	1,379,450	1,094,755	1,027,250	1,458,695	1,174,000	777,775	1,206,285
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	7,497	7,155	7,497	7,218	7,218	7,497	7,283	7,318	7,497
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	800	1,750	1,750	800
1350	Added Days Certificated	2,761	1,133	1,381	1,178	1,178	1,953	1,226	1,250	5,612
1371	Substitute Teachers Classified	41,055	28,193	42,805	34,895	33,180	45,168	36,680	24,868	37,643
1380	Personal Leave Certificated	7,614	5,233	7,938	6,474	6,156	8,375	6,804	4,617	6,982
1381	Personal Leave Classified	8,611	7,738	9,776	7,899	8,108	8,752	8,777	7,347	8,876
1400	Counselors	29,350	29,350		19,371	29,350				
1701	Custodians	77,736	79,798	97,597	85,618	94,577	75,846	77,030	72,528	88,615
1861	Noon Duty Attendants	17,300	12,975	17,300	17,300	17,300	17,300	21,625	17,300	17,300
2100	Group Life	3,001	2,176	3,136	2,641	2,511	3,363	2,727	1,967	2,898
2200	Group Medical	335,550	249,555	352,350	299,466	288,000	368,895	306,300	227,325	323,685
2500	Workers' Compensation	20,315	16,074	22,299	18,635	18,703	21,835	18,854	14,625	20,341
2550	Unemployment Insurance	1,842	1,322	1,931	1,585	1,528	2,036	1,673	1,204	1,765
2600	Social Security	14,590	12,575	16,294	13,520	13,774	14,918	14,767	12,093	14,827
2610	Medicare	19,689	14,447	20,712	17,141	16,569	21,756	18,092	13,114	19,013
2700	T.R.S.-Certificated Retirement	186,674	130,098	193,874	158,744	151,518	208,711	166,689	117,142	177,277
2701	T.R.S.-Incremental	469,808	327,422	487,927	399,515	381,331	525,269	419,510	294,814	446,157
2800	P.E.R.S.-Classified Retirement	36,662	33,422	42,072	34,318	35,545	37,115	37,266	31,576	38,197
2801	P.E.R.S.-Incremental	22,014	20,068	25,263	20,606	21,343	22,286	22,376	18,960	22,936
3030	Contractual Services-Instruction									
3050	Equipment Repair	200	600	200	400	400	500	600	750	600
3130	Activity Trips									
3220	Copiers	10,450	7,850	10,150	8,100	8,700	10,500	8,700	5,600	10,250
3430	Mileage/In-District	650	260	700	300	300	650	740	1,500	1,000
3500	Heat for Buildings	47,600	33,600	45,300	41,500	58,300	61,200	56,900	48,700	67,000
3510	Water and Sewer	7,700	4,100	5,400	24,200	4,500	4,900		2,700	6,100
3520	Electricity	80,700	45,500	74,200	40,400	71,400	78,000	52,100	59,700	84,200
3530	Telephone	10,900	10,800	26,100	13,500	15,500	14,100	15,300	17,000	15,700
3540	Refuse	6,100	8,500	2,900	3,000	6,000	6,000	7,800	5,800	3,000
3980	Unallocated Adjustments									
4010	Office Supplies	8,061	500	1,000	2,000	2,500	3,000	1,700	1,275	2,600
4020	Textbooks	20,566	9,322	15,748	16,186	13,361	17,838	15,222	6,027	14,398
4030	Library A/V Supplies	2,005	2,360	4,000	4,194	3,028	5,502	3,500	3,869	5,000
4040	Teaching Supplies	13,551	19,346	21,089	12,744	17,349	19,247	17,174	15,543	22,103
4050	Health Supplies	1,230	470	700	300	350	560	244	241	900
4060	Meals and Food		200	400	500	200	300	250	150	200
4130	Repair Parts								25	
4080	Student Activity Supplies									
4200	Custodial Supplies	75	175	250	75	283	1,000	200	150	425
5400	Expendable Equipment	3,580	925	500		2,000	2,000	1,532	675	2,000
5410	Replacement Equipment		0	2,000	3,000		1,000			
5440	New Equipment			5,000			3,000	1,468	500	2,000
5460	Equipment Replacement Fund									
TOTALS		\$ 3,052,702	\$ 2,195,538	\$ 3,195,833	\$ 2,625,013	\$ 2,569,666	\$ 3,366,199	\$ 2,763,799	\$ 2,035,349	\$ 2,962,141

Fiscal Year 2008-2009
ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	CAMPBELL (1130)	CHESTER VALLEY (1140)	CHINOOK (1150)	CHUGACH OPTIONAL (1160)	CHUGIAK (1170)	COLLEGE GATE (1174)	CREEKSIDE PARK (1180)	DENALI (1190)	EAGLE RIVER (1200)
1191	Technical									
1201	Clerical	49,735	49,056	47,826	50,077	60,771	56,375	56,161	58,446	52,727
1211	Extra Help	2,000	2,000	1,700	2,000	1,700	1,700	2,000	2,000	2,000
1231	Teacher Assistants	32,395	18,284	40,039	19,902	47,014	43,778	27,728	32,607	20,412
1280	Librarians	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700
1300	Principals	82,533	94,804	125,136	80,915	94,804	94,804	94,804	80,915	80,915
1310	Elementary Teachers	1,141,715	645,700	1,332,490	736,685	1,347,165	1,264,985	1,065,405	1,085,950	977,355
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	7,251	7,497	7,318	7,218	7,497	7,497	7,497	7,218	7,218
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,202	2,761	1,822	1,178	4,142	1,381	5,523	1,178	1,178
1371	Substitute Teachers Classified	37,468	20,930	43,155	23,643	43,593	44,643	35,193	35,805	32,568
1380	Personal Leave Certificated	6,950	3,888	8,003	4,390	8,084	8,278	6,529	6,642	6,043
1381	Personal Leave Classified	8,582	6,730	9,130	6,999	10,197	11,509	8,234	9,248	7,529
1400	Counselors	58,700		58,700		58,700	176,100	58,700	58,700	58,700
1701	Custodians	85,754	63,513	90,621	66,133	88,866	127,775	75,798	89,145	73,854
1861	Noon Duty Attendants	17,300	12,975	21,625	12,975	17,300	17,300	17,300	17,300	17,300
2100	Group Life	2,799	1,694	3,262	1,862	3,232	3,327	2,632	2,697	2,446
2200	Group Medical	316,665	184,200	360,540	214,035	357,615	374,835	296,355	305,550	278,805
2500	Workers' Compensation	19,573	12,779	22,178	13,694	22,079	25,068	18,325	19,358	17,100
2550	Unemployment Insurance	1,696	1,052	1,967	1,141	1,970	2,038	1,620	1,645	1,489
2600	Social Security	14,460	10,755	15,753	11,267	16,705	18,792	13,789	15,162	12,796
2610	Medicare	18,309	11,374	21,203	12,467	21,139	21,974	17,381	17,861	16,114
2700	T.R.S.-Certificated Retirement	169,792	101,888	199,191	111,337	197,539	201,614	162,323	162,578	148,938
2701	T.R.S.-Incremental	427,321	256,424	501,308	280,206	497,148	507,409	408,521	409,163	374,836
2800	P.E.R.S.-Classified Retirement	36,935	28,787	39,268	29,944	43,265	50,146	35,131	39,644	32,339
2801	P.E.R.S.-Incremental	22,177	17,285	23,578	17,980	25,978	30,109	21,095	23,804	19,417
3030	Contractual Services-Instruction								2,275	
3050	Equipment Repair	200	350	600	400	360	1,025	400	675	400
3130	Activity Trips									
3220	Copiers	8,100	5,850	10,650	5,350	9,500	8,400	8,850	8,700	7,850
3430	Mileage/In-District	560	425	500	250	200	500		400	750
3500	Heat for Buildings	51,800	29,600	49,800	25,400	47,300	46,400	54,700	55,600	40,400
3510	Water and Sewer	3,000	4,000	5,800	2,200	3,200	4,400	4,700	4,400	4,100
3520	Electricity	65,000	43,900	76,100	32,300	85,100	52,400	74,400	55,300	65,900
3530	Telephone	10,300	11,700	10,200	12,400	16,500	13,300	16,000	19,200	19,100
3540	Refuse	4,900	6,100	6,100	2,400	5,800	5,500	6,300	4,100	7,500
3980	Unallocated Adjustments									
4010	Office Supplies	3,000	1,900	1,500	4,193	1,200	1,500	2,000	6,000	1,700
4020	Textbooks	6,422	7,216	14,426	5,751	11,261	11,513	12,095	4,079	7,078
4030	Library A/V Supplies	2,000	2,275	4,625	5,963	3,000	3,500	3,019	9,944	2,564
4040	Teaching Supplies	26,689	12,605	27,286	7,981	27,169	19,893	17,908	18,079	22,806
4050	Health Supplies	300	653	546	452	400	277	218	341	718
4060	Meals and Food		250	500	200	200	300	300	400	350
4130	Repair Parts					50	50	150		
4080	Student Activity Supplies									
4200	Custodial Supplies	200	325	400	400	200	500	400	120	75
5400	Expendable Equipment	499		160	400	500	1,000	1,000	809	1,369
5410	Replacement Equipment	594	500			1,000				
5440	New Equipment	594				1,500	3,000	1,500		
5460	Equipment Replacement Fund									
TOTALS		\$ 2,805,920	\$ 1,742,475	\$ 3,245,456	\$ 1,872,538	\$ 3,251,393	\$ 3,325,345	\$ 2,702,434	\$ 2,733,488	\$ 2,485,189

Fiscal Year 2008-2009
ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	FAIRVIEW (1210)	FIRE LAKE (1215)	GIRDWOOD (1220)	GOVERNMENT HILL (1230)	HOMESTEAD (1235)	HUFFMAN (1237)	INLET VIEW (1240)	KASUUN (1242)	KENNEDY (1244)	KLATT (1245)
1191	Technical										
1201	Clerical	59,741	44,132	40,275	55,172	54,304	53,623	50,637	49,249		57,983
1211	Extra Help	2,000	2,000	6,400	1,700	2,000	2,000	2,000	1,700		2,000
1231	Teacher Assistants	26,952	22,817	8,866	19,853	19,283	18,731	20,584	27,142		21,238
1280	Librarians	58,700	58,700	29,350	58,700	58,700	58,700	58,700	58,700		58,700
1300	Principals	132,215	92,946	92,946	77,773	94,804	76,248	89,336	79,328		92,946
1310	Elementary Teachers	1,071,275	874,630	346,330	1,203,350	927,460	1,047,795	625,155	1,250,310		948,005
1320	Secondary Teachers			58,700							
1330	Added Duty Increment Certificated	6,658	7,458		13,908	7,155	7,497	7,125	7,387	7,187	7,458
1331	Added Duty Increment Classified			8,800							
1340	Department Chairperson	800	1,750	1,750	1,750	1,750	1,750	1,750	1,750		1,750
1350	Added Days Certificated	1,926	1,354	1,354	1,133	2,761	1,110	1,301	1,155		1,354
1371	Substitute Teachers Classified	35,368	27,755	12,775	38,430	29,330	32,918	20,318	39,830		29,943
1380	Personal Leave Certificated	6,561	5,152	2,398	7,128	5,443	6,107	3,775	7,387		5,557
1381	Personal Leave Classified	9,289	7,308	5,771	8,127	7,546	7,560	7,107	8,368		7,920
1400	Counselors	58,700			29,350				29,350		
1701	Custodians	95,642	76,848	65,455	84,743	73,664	75,559	66,908	88,330		74,783
1861	Noon Duty Attendants	17,300	12,975	8,650	17,300	17,300	17,300	12,975	17,300		12,975
2100	Group Life	2,751	2,149	1,174	2,838	2,247	2,468	1,656	2,952		2,284
2200	Group Medical	308,475	246,630	142,080	323,100	257,160	281,145	191,805	332,460		261,255
2500	Workers' Compensation	20,099	15,824	10,339	19,692	16,221	17,281	12,799	20,411		16,474
2550	Unemployment Insurance	1,685	1,316	746	1,716	1,387	1,498	1,029	1,775		1,406
2600	Social Security	15,270	12,018	9,733	13,970	12,613	12,877	11,192	14,379		12,824
2610	Medicare	18,212	14,164	8,242	18,548	14,905	16,259	11,228	19,160		15,159
2700	T.R.S.-Certificated Retirement	167,082	130,226	68,368	173,228	137,277	149,807	98,423	179,329		139,442
2701	T.R.S.-Incremental	420,499	327,745	172,066	435,969	345,489	377,021	247,705	451,321		350,939
2800	P.E.R.S.-Classified Retirement	40,113	31,636	27,148	35,149	32,395	32,541	30,388	36,239		33,880
2801	P.E.R.S.-Incremental	24,086	18,996	16,300	21,106	19,452	19,539	18,247	21,759		20,345
3030	Contractual Services-Instruction										
3050	Equipment Repair	400	400	400	600	1,025	2,250	600	2,600		625
3130	Activity Trips			3,600							
3220	Copiers	7,900	7,050	3,050	9,450	6,950	8,600	3,700	10,450		7,100
3430	Mileage/In-District	250	1,300	3,000	600	1,100	400	750	550		550
3500	Heat for Buildings	53,800	47,600	20,100	41,700	34,100	47,500	37,400	55,800		52,700
3510	Water and Sewer	3,500	5,200	1,900	3,900	6,200	3,000	3,000	5,500		4,000
3520	Electricity	65,000	52,400	37,600	54,900	63,800	75,400	29,500	73,400		51,600
3530	Telephone	16,000	15,500	9,700	15,300	16,200	13,275	15,550	18,000	2,800	11,500
3540	Refuse	3,800	5,800	3,900	4,000	5,800	8,600	5,700	2,300		5,800
3980	Unallocated Adjustments										
4010	Office Supplies	4,278	3,120	1,500	1,500	550	4,000	620	500		1,500
4020	Textbooks	17,686	7,661	2,917	7,541	9,123	14,028	7,213	7,963		13,180
4030	Library A/V Supplies	1,325	4,006	600	2,500	4,300	3,100	600	6,574		3,000
4040	Teaching Supplies	10,616	14,471	6,330	28,736	16,950	14,618	9,762	28,302		13,290
4050	Health Supplies	500	225	105	200	637	700	450	435		500
4060	Meals and Food	300	500	200	200	350	300	125	500		300
4130	Repair Parts							100			
4080	Student Activity Supplies			3,000							
4200	Custodial Supplies	200	75	225	250	350	200	450	100		400
5400	Expendable Equipment			500		1,850			5,000		
5410	Replacement Equipment			1,913							3,250
5440	New Equipment		1,400			1,418	3,000				
5460	Equipment Replacement Fund			1,633	1,633						
TOTALS		\$ 2,786,954	\$ 2,203,237	\$ 1,262,097	\$ 2,829,990	\$ 2,311,691	\$ 2,512,933	\$ 1,707,925	\$ 2,964,845	\$ 2,800	\$ 2,345,915

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ACCOUNT NO.	ACCOUNT NAME	KINCAID (1246)	LAKE HOOD (1248)	LAKE OTIS (1250)	MT. SPURR (1257)	MT. VIEW (1260)	MULDOON (1270)	NORTH STAR (1280)	NORTHERN LIGHTS ABC (1290)	NORTHWOOD (1300)
1191	Technical					30,260				
1201	Clerical	51,468	56,480	51,672	40,581	50,313	48,935	49,209	70,542	52,502
1211	Extra Help	1,700	1,700	1,700	2,000	2,000	1,700	1,700	700	2,000
1231	Teacher Assistants	28,895	32,968	30,327	28,184	29,505	27,504	31,683	9,672	27,362
1280	Librarians	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700
1300	Principals	94,804	79,328	94,804	94,804	128,605	77,773	117,072	127,080	80,915
1310	Elementary Teachers	1,188,675	1,194,545	1,144,650	754,295	997,900	1,232,700	1,203,350	1,373,580	901,045
1320	Secondary Teachers								234,800	
1330	Added Duty Increment Certificated	7,497	7,187	7,497	7,497	7,387	7,155	7,187	7,387	7,218
1331	Added Duty Increment Classified								800	
1340	Department Chairperson	1,750	1,750	1,750	1,750	800	1,750	800	1,750	1,750
1350	Added Days Certificated	5,523	1,155	1,381	2,761	1,873	1,133	1,705	1,851	1,178
1371	Substitute Teachers Classified	37,118	37,293	37,555	24,745	33,180	40,180	39,305	49,070	30,293
1380	Personal Leave Certificated	6,885	6,917	6,966	4,594	6,156	7,452	7,290	9,202	5,621
1381	Personal Leave Classified	8,772	9,114	8,782	6,889	8,475	8,074	8,516	8,614	8,183
1400	Counselors			58,700	19,371	58,700	58,700	58,700		58,700
1701	Custodians	92,273	88,219	90,380	65,213	86,340	81,757	85,867	88,942	79,784
1861	Noon Duty Attendants	17,300	17,300	17,300	12,975	17,300	12,975	17,300	17,300	12,975
2100	Group Life	2,781	2,792	2,808	1,957	2,714	2,943	2,997	3,604	2,330
2200	Group Medical	314,325	315,495	317,250	221,406	300,870	329,700	334,800	403,830	263,595
2500	Workers' Compensation	20,059	19,726	20,039	14,105	18,943	20,001	20,449	23,989	16,830
2550	Unemployment Insurance	1,705	1,696	1,716	1,196	1,615	1,774	1,798	2,196	1,413
2600	Social Security	14,727	15,072	14,738	11,196	15,957	13,710	14,482	15,229	13,211
2610	Medicare	18,310	18,387	18,413	12,883	17,575	19,132	19,483	23,469	15,373
2700	T.R.S.-Certificated Retirement	170,432	168,639	171,756	117,960	157,498	180,602	181,808	226,727	139,353
2701	T.R.S.-Incremental	428,932	424,416	432,261	296,874	396,378	454,524	457,559	570,607	350,715
2800	P.E.R.S.-Classified Retirement	37,980	39,087	37,924	29,475	43,212	34,804	36,687	37,390	35,122
2801	P.E.R.S.-Incremental	22,805	23,470	22,771	17,699	25,947	20,897	22,029	22,452	21,089
3030	Contractual Services-Instruction									
3050	Equipment Repair	200	400	400	550	200	200	600	925	400
3130	Activity Trips									
3220	Copiers	9,750	9,750	9,750	5,100	9,000	9,600	9,800	12,500	7,700
3430	Mileage/In-District	500	400	300	300	790	200	770	600	300
3500	Heat for Buildings	49,200	61,400	41,800	33,900	45,100	70,800	60,700	34,400	66,700
3510	Water and Sewer	5,400	5,000	8,400	19,700	7,100	4,300	4,600	5,100	4,300
3520	Electricity	83,000	72,100	51,000	39,600	58,900	74,900	55,600	77,400	68,400
3530	Telephone	16,000	26,700	11,700	11,000	19,400	18,100	16,900	23,600	12,400
3540	Refuse	3,000	3,600	6,800	1,200	11,800	3,800	12,800	3,800	5,800
3980	Unallocated Adjustments									
4010	Office Supplies	2,000	4,000	4,000	674	3,800	744	2,007	5,000	2,208
4020	Textbooks	17,567	16,493	16,108	4,823	14,760	17,168	17,146	20,000	10,476
4030	Library A/V Supplies	6,500	3,517	3,676	2,961	2,000	4,900	3,000	7,000	1,955
4040	Teaching Supplies	18,209	16,466	15,971	14,688	15,282	10,249	20,312	24,958	13,712
4050	Health Supplies	1,850	317	419	517	439	600	279	1,500	260
4060	Meals and Food	400	300	200	200		500	200	300	150
4130	Repair Parts									
4080	Student Activity Supplies									
4200	Custodial Supplies	125	325	100	150	450	500	200	375	75
5400	Expendable Equipment	350	3,600	1,610	1,590			200		1,660
5410	Replacement Equipment							2,100		
5440	New Equipment						9,627			
5460	Equipment Replacement Fund			309						
TOTALS		\$ 2,847,467	\$ 2,845,804	\$ 2,824,383	\$ 1,986,063	\$ 2,687,224	\$ 2,970,763	\$ 2,987,690	\$ 3,606,941	\$ 2,383,753

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ACCOUNT NO.	ACCOUNT NAME	NUNAKA VALLEY (1310)	OCEAN VIEW (1315)	O'MALLEY (1320)	ORION (1324)	PTARMIGAN (1328)	RABBIT CREEK (1330)	RAVENWOOD (1335)	ROGERS PARK (1340)	RUSSIAN JACK (1345)
1191	Technical									
1201	Clerical	42,396	57,206	51,788	42,802	52,093	46,601	61,747	69,581	46,797
1211	Extra Help	2,000	1,700	2,000	2,000	1,700	2,000	1,700	700	2,000
1231	Teacher Assistants	18,086	48,358	18,905	27,729	29,473	19,400	31,575	19,095	24,037
1280	Librarians	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700
1300	Principals	80,915	94,804	84,184	85,867	127,080	94,804	89,336	127,080	92,946
1310	Elementary Teachers	766,035	1,270,855	768,970	1,144,650	1,262,050	1,056,600	1,132,910	1,059,535	1,050,730
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	7,218	7,497	7,283	7,318	7,387	7,497	7,387	7,387	7,458
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	800	1,750
1350	Added Days Certificated	1,178	2,761	1,226	1,250	1,851	4,602	1,301	1,851	1,354
1371	Substitute Teachers Classified	25,393	39,568	24,605	36,400	39,305	33,180	35,455	33,268	34,755
1380	Personal Leave Certificated	4,714	7,339	4,568	6,752	7,290	6,156	6,577	6,172	6,448
1381	Personal Leave Classified	6,854	10,172	7,555	7,920	8,564	7,229	8,784	8,910	7,910
1400	Counselors	29,350			19,958					58,700
1701	Custodians	75,032	91,152	77,559	85,889	86,099	76,284	75,959	84,699	85,259
1861	Noon Duty Attendants	12,975	17,300	17,300	12,975	17,300	17,300	12,975	17,300	12,975
2100	Group Life	2,000	2,980	1,955	2,734	2,997	2,484	1,955	2,611	2,608
2200	Group Medical	230,835	330,705	225,570	309,528	334,800	282,900	298,110	294,435	298,530
2500	Workers' Compensation	14,784	20,950	14,879	19,136	20,575	17,559	18,374	18,633	18,645
2550	Unemployment Insurance	1,206	1,819	1,199	1,641	1,813	1,526	1,624	1,593	1,588
2600	Social Security	11,330	16,458	12,382	13,374	14,541	12,523	14,147	14,480	13,251
2610	Medicare	13,126	19,578	13,083	17,663	19,503	16,330	17,498	17,263	17,034
2700	T.R.S.-Certificated Retirement	118,710	180,407	115,817	165,729	183,227	153,729	162,197	157,672	159,717
2701	T.R.S.-Incremental	298,761	454,036	291,480	417,092	461,132	386,892	408,206	396,817	401,965
2800	P.E.R.S.-Classified Retirement	29,813	43,277	32,615	34,412	36,886	31,302	37,242	38,143	34,340
2801	P.E.R.S.-Incremental	17,902	25,987	19,584	20,663	22,148	18,796	22,362	22,903	20,620
3030	Contractual Services-Instruction									
3050	Equipment Repair	550	600	600	550	400	400	550	550	75
3130	Activity Trips									
3220	Copiers	7,300	8,850	6,000	9,200	10,300	8,800	9,250	11,000	8,150
3430	Mileage/In-District	300	600	600	400	300	400	800	600	650
3500	Heat for Buildings	40,100	48,200	45,300	71,100	51,100	61,100	53,600	51,800	57,000
3510	Water and Sewer	4,900	4,100		17,000	5,300	7,200		6,000	7,200
3520	Electricity	52,200	79,200	53,000	6,700	96,300	45,200	57,300	64,200	67,300
3530	Telephone	15,400	16,000	10,700	15,300	23,000	13,000	15,500	9,400	15,000
3540	Refuse	2,600	5,900	5,800	6,000	7,300	9,000	6,000	8,600	3,000
3980	Unallocated Adjustments									
4010	Office Supplies	1,000	5,000	3,500	1,329	2,000	2,500	4,500	3,000	985
4020	Textbooks	9,865	15,627	7,925	13,415	14,464	10,580	15,453	26,362	11,768
4030	Library A/V Supplies	2,000	8,000	2,200	2,128	2,500	3,500		8,000	3,970
4040	Teaching Supplies	14,824	14,342	15,649	21,285	24,102	20,997	14,545	19,379	19,654
4050	Health Supplies	975	875	245	208	500	658	475	408	527
4060	Meals and Food	200	300	400	200	500	250	300	350	250
4130	Repair Parts						200			
4080	Student Activity Supplies									
4200	Custodial Supplies	450	600	500	452	400	775	150	250	225
5400	Expendable Equipment	1,500	900	500	2,388	1,500	500	1,554	500	2,225
5410	Replacement Equipment						1,350		2,000	
5440	New Equipment					2,500		814	1,000	
5460	Equipment Replacement Fund								618	
TOTALS		\$ 2,025,227	\$ 3,014,453	\$ 2,007,876	\$ 2,711,587	\$ 3,040,730	\$ 2,542,554	\$ 2,693,531	\$ 2,673,645	\$ 2,658,096

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ACCOUNT NO.	ACCOUNT NAME	SAND LAKE (1350)	SCENIC PARK (1360)	SPRING HILL (1362)	TRAILSIDE (1363)	SUSITNA (1364)	TAKU (1365)	TUDOR (1370)	TURNAGAIN (1380)	TYSON, WILLIAM (1384)
1191	Technical									
1201	Clerical	71,306	50,106	51,663	62,720	45,383	47,002	52,957	50,875	61,238
1211	Extra Help	700	2,000	2,000	1,700	1,700	1,700	1,700	2,000	1,700
1231	Teacher Assistants	52,102	27,374	26,598	32,804	38,921	32,235	49,599	17,732	28,478
1280	Librarians	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700	58,700
1300	Principals	170,051	84,184	84,184	79,328	129,390	84,184	85,867	94,804	134,858
1310	Elementary Teachers	1,828,505	1,185,740	859,955	1,350,100	1,267,920	1,232,700	1,138,780	1,141,715	1,203,350
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	9,001	7,283	7,283	7,187	7,387	7,283	7,318	7,497	7,497
1331	Added Duty Increment Classified									
1340	Department Chairperson	800	1,750	1,750	1,750	800	1,750	1,750	1,750	800
1350	Added Days Certificated	2,476	1,226	1,226	1,155	1,884	1,226	1,250	1,381	6,106
1371	Substitute Teachers Classified	56,193	37,030	28,193	41,930	39,480	40,180	37,380	35,718	39,305
1380	Personal Leave Certificated	10,417	6,869	5,233	7,776	7,322	7,452	6,934	6,626	7,290
1381	Personal Leave Classified	11,169	7,971	7,947	9,466	8,768	8,013	9,326	7,361	9,426
1400	Counselors			29,350			58,700	58,700		58,700
1701	Custodians	90,505	78,124	76,611	88,318	87,100	76,800	76,189	75,905	94,848
1861	Noon Duty Attendants	21,625	17,300	17,300	17,300	17,300	12,975	17,300	17,300	17,300
2100	Group Life	4,191	2,745	2,200	3,082	3,031	2,943	2,815	2,641	2,997
2200	Group Medical	453,555	308,640	249,555	346,500	335,970	329,700	310,980	299,865	334,800
2500	Workers' Compensation	26,982	18,869	16,004	21,240	20,739	19,736	19,082	18,321	21,368
2550	Unemployment Insurance	2,539	1,668	1,339	1,874	1,825	1,780	1,707	1,619	1,843
2600	Social Security	18,824	13,634	13,039	15,763	14,796	13,572	15,156	12,828	15,641
2610	Medicare	27,246	17,956	14,559	20,257	19,628	19,103	18,442	17,289	19,823
2700	T.R.S.-Certificated Retirement	259,934	168,164	130,931	188,176	184,139	181,435	169,857	164,014	184,633
2701	T.R.S.-Incremental	654,180	423,221	329,518	473,587	463,429	456,620	427,483	412,779	464,670
2800	P.E.R.S.-Classified Retirement	47,060	34,232	34,072	40,445	37,709	34,328	39,325	31,793	40,604
2801	P.E.R.S.-Incremental	28,259	20,555	20,459	24,285	22,642	20,612	23,613	19,090	24,381
3030	Contractual Services-Instruction									
3050	Equipment Repair	975	400	700	550	400	600	700	200	200
3130	Activity Trips									
3220	Copiers	13,100	7,550	6,100	10,000	8,850	9,350	8,850	9,700	9,900
3430	Mileage/In-District	500	200	500	600	500	450	600	500	600
3500	Heat for Buildings	41,500	43,400	40,300	49,200	46,400	37,100	36,900	43,600	52,000
3510	Water and Sewer	9,100	4,300	6,000	4,700	5,000	4,700	5,900	4,500	6,000
3520	Electricity	67,800	71,800	47,100	69,400	68,400	61,100	66,100	52,800	58,800
3530	Telephone	11,500	15,600	10,800	17,000	11,600	15,300	10,800	24,800	21,900
3540	Refuse	6,300	3,400	8,600	2,700	6,000	5,800	6,000	5,800	3,600
3980	Unallocated Adjustments									
4010	Office Supplies	3,031	700	700	2,352	3,000	5,970	1,664	1,000	4,000
4020	Textbooks	18,109	14,354	8,839	12,437	12,325	17,088	18,631	9,347	9,018
4030	Library A/V Supplies	5,293	3,342	3,888	11,759	2,938	3,127	4,920	1,350	9,435
4040	Teaching Supplies	31,794	15,965	12,883	19,987	23,046	15,507	13,794	28,441	15,391
4050	Health Supplies	1,090	276	677	599	1,000	422	198	561	793
4060	Meals and Food	400	300	250	300	400		200	300	450
4130	Repair Parts	200	50	200				50		
4080	Student Activity Supplies									
4200	Custodial Supplies	763	275	350	475	475	400	350	300	100
5400	Expendable Equipment	1,355	1,000	1,620	174	800		205	3,486	
5410	Replacement Equipment			3,362	1,856					1,000
5440	New Equipment	3,300	1,699			1,100				2,000
5460	Equipment Replacement Fund									
TOTALS		\$ 4,122,430	\$ 2,759,952	\$ 2,222,538	\$ 3,099,532	\$ 3,008,197	\$ 2,927,643	\$ 2,808,072	\$ 2,686,288	\$ 3,035,543

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ACCOUNT NO.	ACCOUNT NAME	URSA MAJOR (1386)	URSA MINOR (1388)	WILLIWAW (1390)	WILLOW CREST (1400)	WONDER PARK (1410)	GLADYS WOOD (1418)	ELEMENTARY SUMMER SCHOOL (1489)	UNALLOCATED ELEMENTARY (1499)	TOTAL ELEM. ATTENDANCE AREA
1191	Technical									30,260
1201	Clerical	44,899	50,561	57,837	47,491	48,357	60,583	13,000		3,195,089
1211	Extra Help	2,000	2,000	2,000	2,000	2,000	1,700			112,300
1231	Teacher Assistants	27,129	30,911	36,016	27,702	29,473	40,143	38,000		1,728,752
1280	Librarians	58,700	58,700	58,700	58,700	58,700	58,700			3,492,650
1300	Principals	80,915	76,248	94,804	130,690	77,773	77,773			5,781,309
1310	Elementary Teachers	1,003,770	848,215	1,024,315	1,050,730	997,900	1,256,180		2,163,095	67,217,370
1320	Secondary Teachers									293,500
1330	Added Duty Increment Certificated	7,218	7,125	7,497	7,458	7,155	7,155		186,200	634,212
1331	Added Duty Increment Classified									9,600
1340	Department Chairperson	1,750	1,750	1,750	800	1,750	1,750			95,500
1350	Added Days Certificated	1,178	1,110	2,761	1,904	1,133	1,133	492,700		607,268
1371	Substitute Teachers Classified	33,355	28,718	33,968	34,755	33,180	40,005		70,088	2,168,298
1380	Personal Leave Certificated	6,188	5,330	6,302	6,448	6,156	7,420		11,939	401,309
1381	Personal Leave Classified	8,525	7,697	9,313	7,866	8,772	9,284			503,259
1400	Counselors	58,700	58,700	58,700	58,700	58,700	29,500			1,702,300
1701	Custodians	97,397	66,953	87,025	78,714	95,463	77,586	20,000		4,976,981
1861	Noon Duty Attendants	17,300	12,975	21,625	17,300	17,300	17,300			981,775
2100	Group Life	2,546	2,201	2,607	2,686	2,535	2,956		3,980	162,992
2200	Group Medical	289,170	247,965	293,265	299,280	288,000	328,530		431,145	18,337,440
2500	Workers' Compensation	19,002	15,400	18,841	18,598	18,834	19,910	6,342	21,920	1,149,839
2550	Unemployment Insurance	1,542	1,338	1,599	1,632	1,536	1,794	607	2,601	100,023
2600	Social Security	14,297	12,389	15,362	13,381	14,542	15,290	4,402	4,345	849,782
2610	Medicare	16,755	14,598	17,258	17,556	16,747	19,438	8,174	27,484	1,080,648
2700	T.R.S.-Certificated Retirement	152,256	132,112	156,815	164,408	151,111	179,864	61,883	295,071	10,025,892
2701	T.R.S.-Incremental	383,186	332,489	394,659	413,769	380,304	452,669	155,743	742,612	25,232,408
2800	P.E.R.S.-Classified Retirement	37,273	32,653	39,794	33,859	38,125	39,229	15,620		2,186,953
2801	P.E.R.S.-Incremental	22,381	19,606	23,894	20,331	22,892	23,555	9,379		1,313,163
3030	Contractual Services-Instruction									2,275
3050	Equipment Repair	600	400	600	400	400	200			33,035
3130	Activity Trips									3,600
3220	Copiers	9,050	7,200	7,650	8,850	8,050	9,050			512,850
3430	Mileage/In-District	500	450	200	800	300	900	500		35,095
3500	Heat for Buildings	145,500	106,600	39,500	45,900	37,100	26,100			2,986,200
3510	Water and Sewer	3,200	16,300	4,400	5,000	4,700	5,100			333,100
3520	Electricity	9,100	55,200	72,000	66,700	52,500	60,600			3,621,900
3530	Telephone	12,500	8,000	12,500	16,700	11,400	10,900			901,825
3540	Refuse	9,700	4,900	3,700	6,100	8,400	6,400			337,700
3980	Unallocated Adjustments							24,800	2,162,700	2,187,500
4010	Office Supplies	4,264	2,350	2,000	3,980	2,000	4,181	750		153,386
4020	Textbooks	10,663	9,770	13,609	12,653	18,119	5,774		6,090	752,647
4030	Library A/V Supplies	3,165	2,076	7,157	2,520	3,500	3,600			236,403
4040	Teaching Supplies	15,955	11,050	10,772	20,075	12,505	22,738	13,000	-11,700	1,067,464
4050	Health Supplies	300	390	480	382	530	656			32,058
4060	Meals and Food	300	250	300	400	200	500	750		17,775
4130	Repair Parts									1,075
4080	Student Activity Supplies									3,000
4200	Custodial Supplies	500	600	500	300	200	575			19,768
5400	Expendable Equipment	500	2,294				1,200			59,510
5410	Replacement Equipment	500					2,300		20,000	47,725
5440	New Equipment	1,500					5,000		86,100	139,020
5460	Equipment Replacement Fund								2,040	6,233
TOTALS		\$ 2,615,229	\$ 2,295,574	\$ 2,642,075	\$ 2,707,518	\$ 2,538,342	\$ 2,935,071	\$ 865,650	\$ 6,225,710	\$ 167,862,016

Fiscal Year 2008-2009
CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ADMIN (1501)	AK NATIVE (1506)	AQUARIAN (1510)	EAGLE ACADEMY (1530)	FAMILY PARTNER (1540)	FRONTIER (1545)	HIGHLAND TECH (1530)	RILKE SCHULE (1560)	WINTERBERRY (1595)	UNALLOCATED (1599)	ATTENDANCE AREA
1181	Other Professionals	42,181				55,500	60,000					157,681
1201	Clerical		55,000	57,594	26,935	180,000	72,426	28,502	28,016	24,150		472,623
1211	Extra Help Classified			22,000	500	6,500	2,500	30,000	20,000	40,000		121,500
1220	Extra Help Certificated					50,000	5,000					55,000
1231	Teacher Assistants		68,796	202,357	39,297			43,077	34,819	70,562		458,908
1240	Nurses			25,000	9,150				28,583			73,333
1280	Librarians			44,575					10,600			44,575
1300	Principals		75,000	84,184	82,533	105,500	93,500	173,571	77,773	78,520		770,581
1310	Elementary Teachers		660,000	1,120,821	456,016	325,000			719,111	554,383		3,835,331
1320	Secondary Teachers					84,000	147,251	558,326				789,577
1330	Added Duty Certificated			16,000	6,400	60,000			2,550	6,000		90,950
1331	Added Duty Classified				600	900			600			2,700
1340	Department Chairperson		1,750	1,750	1,750							5,250
1350	Added Days Certificated			4,000	5,250	12,000	14,329			8,000		43,579
1351	Added Days Classified					3,000	5,218					8,218
1360	Special Service Teachers		55,000	43,602	60,667			100,865	24,689	47,250		332,073
1371	Substitute Teachers Classified		30,000	42,000	10,000			13,700	39,200	20,000		154,900
1380	Personal Leave Certificated		4,000	11,000	5,324	4,000		9,035	10,216	6,000		49,575
1381	Personal Leave Classified		2,000	15,000		10,000		9,023	2,150	3,500		41,673
1701	Custodians			68,750	37,914							106,664
1741	Custodians - Extra Help			5,000								5,000
1861	Noon Duty Attendants				3,800							3,800
2100	Group Life	135	1,890	3,315	1,350	1,339	680	1,889	1,847	1,609		14,054
2200	Group Medical		187,200	337,353	162,300	160,641	69,180	204,750	211,770	187,200		1,520,394
2500	Workers' Compensation	382	8,567	19,940	9,052	7,994	3,626	9,465	9,222	7,691		75,939
2550	Unemployment Insurance	45	1,017	1,862	796	949	430	1,071	1,044	913		8,127
2600	Social Security	2,615	9,659	25,278	10,295	18,966	9,997	9,515	8,394	11,345		106,064
2610	Medicare	612	13,741	25,341	10,743	12,939	5,804	14,432	14,062	12,359		110,033
2700	T.R.S. - Certificated Retirement		99,444	168,296	72,160	72,473	30,017	105,730	104,792	84,075		736,987
2701	Incremental T.R.S Increase										1,864,090	1,864,090
2800	P.E.R.S. - Classified Retirement	9,280	27,235	72,315	22,912	52,668	30,252	23,304	16,760	20,837		275,563
2801	Incremental P.E.R.S. Increase										162,609	162,609
3010	Contractual Services-Administration		19,000	35,000		5,000	10,000	102,415	20,000	21,000		212,415
3030	Contractual Services-Instruction		8,000		2,500	356,898	300,000			10,000		677,398
3040	ASD Contracted Services		40,000	30,000	3,000	46,500	15,000	9,000	10,000	25,000		178,500
3050	Equipment Repair				100	2,000	7,500					9,600
3080	Cont. Services - Buildings				3,600							3,600
3100	Legal Fees					6,000						6,000
3120	Contracted Transportation					3,000						3,000
3130	Activity Trips		5,000		300	1,000		3,000	5,000			14,300
3200	Rental - Land & Buildings		301,033		342,500	84,500	58,000	452,836	559,071	267,934		2,065,874
3210	Rental-Equipment					1,500						1,500
3220	Copiers		9,000	14,000	5,500	15,000	7,800	7,600	7,600	8,000		74,500
3230	Advertisement				600	5,000	20,000	10,000	12,000			47,600
3430	Milleage in-District				250	350						600
3500	Heat for Buildings			28,000			2,000					30,000
3510	Water and Sewer			4,000								4,000
3520	Electricity			48,000			3,000					51,000
3530	Telephone		9,000	9,000	6,000	10,000	15,000	6,000	8,000	8,000		71,000
3540	Refuse			4,000								4,000
3600	Travel Out-of-District			3,000		7,000	3,500	1,500	4,000	8,000		27,000
3610	Registration/Mbr Fees			2,000	300	4,500	600	1,000	2,000	55,000		65,400
3613	Other Registration/Mbr Fees		5,300	4,800	2,000							12,100
4010	Office Supplies	200	3,600	4,000	3,600	15,000	27,500	6,470	8,000	5,000		73,370
4020	Textbooks		2,000	30,000	7,000	105,000	161,133		5,000			310,133
4040	Teaching Supplies		5,000	56,229	83,125	99,878	93,150	25,769	34,522	8,998		406,671
4050	Health Supplies			2,000	1,000			600	500	3,000		7,100
4060	Meals and Food			4,000	600	1,000	500	2,000	1,000			9,100
4200	Custodial Supplies			3,000	500			500	500			4,500
4250	Bld/ground Supplies			2,000						1,952		3,952
5400	Expendable Equipment			10,800		500			7,000			18,300
5440	New Equipment		7,000	2,000	15,000	20,000	100,000	7,500	15,000	5,000		171,500
5460	Other Capital Outlay Expense					122						122
6070	Liability Insurance		15,000	25,000	10,106	28,000	19,000	15,862	15,000	15,000		142,968
TOTALS		55,450 \$	1,729,232	2,738,162 \$	1,523,325 \$	2,042,117 \$	1,393,893 \$	2,017,490 \$	2,051,808 \$	1,626,278 \$	2,026,699 \$	17,204,454

Fiscal Year 2008-2009
MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	POLARIS K-12 (1450)	CENTRAL SCHOOL of SCIENCE (1700)	CLARK (1710)	GRUENING (1730)	HANSHEW (1740)	MEARS (1750)	MIRROR LAKE (1755)
1201	Clerical	72,083	117,899		139,813	139,761	130,549	146,232
1211	Extra Help - Classified	4,000					4,400	
1220	Extra Help - Certificated	3,000						
1231	Teacher Assistants	30,275	19,047		19,889	26,357	18,678	27,354
1240	Nurses	58,700	58,700		58,700	58,700	58,700	58,700
1280	Librarians	58,700	58,700		58,700	58,700	58,700	58,700
1300	Principals	179,705	170,168	95,333	176,642	270,514	279,871	171,738
1310	Elementary Teachers	827,670						
1320	Secondary Teachers	616,350	1,796,220		1,825,570	2,348,000	2,553,450	1,954,710
1330	Added Duty Certificated	42,900	76,400		73,200	76,400	70,000	74,000
1331	Added Duty Classified				3,200		2,000	2,400
1340	Department Chairperson	15,500	21,600		16,800	24,000	20,400	19,200
1350	Added Days-Certificated	18,608	10,841	1,324	10,935	15,105	13,777	10,864
1351	Added Days-Classified							
1371	Substitute Teachers Classified	51,716	64,702		67,507	84,150	90,695	69,751
1380	Personal Leave Certificated	8,618	11,210		11,696	14,580	15,714	12,085
1381	Personal Leave Classified	11,335	15,627		16,685	17,732	17,008	18,113
1400	Counselors		117,400		176,100	176,100	176,100	117,400
1701	Custodians	121,097	172,284		166,711	181,787	187,258	180,717
1851	Home School Coordinators	13,732	115,185		56,264	60,944	55,596	56,736
1861	Noon Duty Attendants	10,380	3,460		3,460	3,460	3,460	3,460
2100	Group Life	3,663	4,967	162	4,965	6,130	6,491	5,123
2200	Group Medical	415,620	584,520	11,700	583,770	704,700	745,650	602,910
2500	Workers' Compensation	26,716	36,019	876	36,136	43,140	45,288	37,893
2550	Unemployment Insurance	2,268	2,991	104	3,049	3,762	3,981	3,153
2600	Social Security	19,507	31,509		29,359	31,880	31,597	31,296
2610	Medicare	24,276	32,153	949	32,544	39,743	41,756	33,759
2700	T.R.S.-Certificated Retirement	228,358	290,140	12,140	301,019	380,257	405,814	309,643
2701	T.R.S.-Incremental	574,713	730,201	30,553	757,580	956,999	1,021,318	779,286
2800	P.E.R.S.-Classified Retirement	52,181	93,371		84,893	89,947	86,698	90,957
2801	P.E.R.S.-Incremental	31,332	56,065		50,974	54,009	52,058	54,615
3030	Contractual Services-Instruction	1,500						
3050	Equipment Repair	1,000	6,500		6,200	3,600	8,830	8,000
3060	Contractual Services-Custodial							
3130	Activity Trips	1,320	6,095		6,095	6,095	6,095	6,095
3150	Stipend Student							
3210	Rental-Equipment	377	450			720	444	369
3220	Copiers	11,400	15,900		15,600	25,350	25,600	16,050
3430	Mileage/In-District	1,650	1,300	350	2,900	800	2,400	3,100
3500	Heat for Buildings	75,400	69,100		60,000	84,900	82,600	88,700
3510	Water and Sewer	6,300	4,700		8,900	7,700	7,100	5,900
3520	Electricity	102,000	62,300		164,500	199,200	162,700	207,200
3530	Telephone	16,100	25,900		38,700	27,200	23,200	56,900
3540	Refuse	2,700	10,800		4,000	6,400	6,900	4,300
3980	Unallocated Adjustments							
4010	Office Supplies	7,182	6,000		8,492	13,510	14,031	17,012
4020	Textbooks	4,000	4,100		5,000	8,000	6,000	5,234
4030	Library A/V Supplies	4,000	7,500		8,000	12,000	13,285	6,000
4040	Teaching Supplies	33,544	23,627		23,018	26,426	32,169	26,019
4050	Health Supplies	1,300	1,741		2,000	1,075	2,221	3,500
4060	Meals and Food	700	600		1,000	2,553	1,000	1,000
4080	Student Activity Supplies	3,000	7,000		7,000	7,000	7,000	7,000
4130	Repair Parts	900	300		750	500	1,000	2,000
4200	Custodial Supplies	850	600		900	900	750	1,750
5400	Expendable Equipment		2,500		8,000	5,000	10,000	2,000
5410	Replacement Equipment		1,000		1,000	5,000	10,000	
5440	New Equipment		23,724		12,000	10,000	10,000	15,000
5460	Equipment Replacement Fund		2,112		893	883	2,191	137
TOTALS		\$ 3,798,226	\$ 4,975,228	\$ 153,491	\$ 5,151,109	\$ 6,321,669	\$ 6,632,523	\$ 5,414,061

Fiscal Year 2008-2009
MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ROMIG (1760)	WENDLER (1770)	GOLDENVIEW (1780)	BEGICH (1785)	SUMMER SCHOOL (1789)	UNALLOCATED (1799)	ATTENDANCE AREA
1201	Clerical	163,642	130,172	129,047	129,835	9,000	103,766	1,411,799
1211	Extra Help - Classified					4,000		12,400
1220	Extra Help - Certificated							3,000
1231	Teacher Assistants	18,311	28,202	23,331	27,938		17,576	256,958
1240	Nurses	58,700	58,700	58,700	58,700		58,700	645,700
1280	Librarians	58,700	58,700	58,700	58,700		58,700	645,700
1300	Principals	262,477	181,275	184,512	252,142			2,224,377
1310	Elementary Teachers							827,670
1320	Secondary Teachers	2,330,390	2,124,940	2,177,770	3,034,790		1,132,910	21,895,100
1330	Added Duty Certificated	73,600	76,400	71,600	76,400	9,150	97,786	817,836
1331	Added Duty Classified	2,800		4,800			14,614	29,814
1340	Department Chairperson	18,000	22,200	19,200	21,600		18,600	217,100
1350	Added Days-Certificated	15,352	12,401	11,043	15,774	350,600	7,748	494,372
1351	Added Days-Classified					8,500		8,500
1371	Substitute Teachers Classified	83,589	77,044	78,727	106,029		47,311	821,221
1380	Personal Leave Certificated	14,483	13,349	13,640	18,371		7,419	141,165
1381	Personal Leave Classified	21,612	18,893	16,679	21,075	1,238	6,978	182,975
1400	Counselors	176,100	176,100	176,100	176,100			1,467,500
1701	Custodians	247,778	217,464	175,933	266,723	16,000	93,920	2,027,672
1851	Home School Coordinators	103,061	101,429	81,496	113,353			757,796
1861	Noon Duty Attendants	3,460	3,460	6,920	3,460			44,980
2100	Group Life	6,316	5,744	5,722	7,726		2,736	59,745
2200	Group Medical	739,890	682,140	670,770	895,590		326,430	6,963,690
2500	Workers' Compensation	48,046	43,026	40,368	55,788	4,586	14,963	432,845
2550	Unemployment Insurance	3,869	3,490	3,482	4,645	426	1,756	36,976
2600	Social Security	39,945	35,754	32,051	41,442	2,402	11,795	338,537
2610	Medicare	41,402	37,301	36,910	49,314	5,778	18,625	394,510
2700	T.R.S.-Certificated Retirement	375,961	340,467	346,358	463,993	45,185	184,427	3,683,762
2701	T.R.S.-Incremental	946,188	856,858	871,685	1,167,738	113,717	464,149	9,270,985
2800	P.E.R.S.-Classified Retirement	117,829	104,998	91,213	118,327	7,370	29,911	967,695
2801	P.E.R.S.-Incremental	70,751	63,047	54,770	71,050	4,426	17,960	581,057
3030	Contractual Services-Instruction							1,500
3050	Equipment Repair	7,500	4,800	12,500	5,000		6,900	70,830
3060	Contractual Services-Custodial						1,000	1,000
3130	Activity Trips	6,095	6,095	6,095	6,095		6,095	62,270
3150	Stipend Student						30,000	30,000
3210	Rental-Equipment	820	1,051	841	200		833	6,105
3220	Copiers	20,400	18,450	18,700	25,300			192,750
3430	Mileage/In-District	600	600	2,265	500			16,465
3500	Heat for Buildings	85,900	118,600	80,500	109,900			855,600
3510	Water and Sewer	7,200	5,600	7,100	7,100			67,600
3520	Electricity	124,500	129,400	328,200	191,700			1,671,700
3530	Telephone	20,500	22,500	23,700	42,400			297,100
3540	Refuse	10,600	5,100	5,100	8,200			64,100
3980	Unallocated Adjustments						690,000	690,000
4010	Office Supplies	12,389	26,770	16,379	38,802	1,000		161,567
4020	Textbooks	6,000	6,650	1,260	13,779	5,000		65,023
4030	Library A/V Supplies	6,500	8,700	9,000	11,000			85,985
4040	Teaching Supplies	43,016	22,686	32,132	52,190	2,000		316,827
4050	Health Supplies	1,850	1,500	2,000	3,500		1,000	21,687
4060	Meals and Food	1,500	1,400	730	1,000		1,500	12,983
4080	Student Activity Supplies	7,000	7,000	7,000	7,000		7,000	73,000
4130	Repair Parts	1,500	1,200	2,600	500		2,500	13,750
4200	Custodial Supplies	1,500	1,000	1,000	900		1,000	11,150
5400	Expendable Equipment	5,500	5,775	5,500			8,145	52,420
5410	Replacement Equipment		5,200					22,200
5440	New Equipment	11,000	4,413	20,000				106,137
5460	Equipment Replacement Fund	3,430	1,224					10,870
TOTALS		\$ 6,427,552	\$ 5,879,268	\$ 6,024,129	\$ 7,781,669	\$ 590,378	\$ 3,494,753	\$ 62,644,056

Fiscal Year 2008-2009
HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	BARTLETT (1800)	KING CAREER CTR (1805)	CHUGIAK (1810)	CROSSROADS (1815)	DIMOND (1820)	EAST (1830)	SAVE (1835)	SERVICE (1840)	STELLER (1845)	SUMMER SCHOOL (1848)	WEST (1850)
1181	Other Professionals						52,966					46,412
1191	ROTC Instructors	235,829		140,222		227,745	221,035		161,164			157,988
1201	Clerical	236,223	162,202	279,167		265,929	266,630	62,960	262,239	46,797	12,000	235,906
1211	Extra Help Classified	68,350	3,000	81,300		73,500	93,150		88,700		25,000	50,950
1231	Teacher Assistants	95,410	32,637	98,370	29,157	84,295	96,745		96,177	12,202		94,930
1240	Nurses	58,700	58,700	58,700		58,700	58,700	58,700	58,700	58,700		58,700
1280	Librarians	58,700		58,700		58,700	58,700		58,700			58,700
1300	Principals	459,612	243,369	379,456		455,740	460,568	101,168	460,332	95,333		436,899
1320	Secondary Teachers	3,844,850	23,480	2,993,700		4,026,820	4,784,050	23,480	4,003,340	698,530		4,020,950
1330	Added Duty Certificated	197,350	97,000	180,900		187,900	169,200	25,584	188,500	51,700		168,750
1331	Added Duty Classified	13,700	28,600	12,200		18,000	33,350		7,200			64,700
1340	Department Chairperson	24,000	2,400	26,400	6,550	26,400	31,200	2,400	27,000	3,000		30,900
1350	Added Days Certificated	37,306	34,538	37,601	972	40,184	41,543	7,670	37,296	9,748	689,714	35,609
1351	Added Days Classified											
1360	Special Services Teachers				117,400							
1371	Substitute Teachers Classified	156,450	64,890	126,000	6,300	162,120	194,670	30,240	168,000	27,090		168,210
1380	Personal Leave Certificated	24,138	10,012	19,440		25,012	30,035	4,666	25,920	4,180		25,952
1381	Personal Leave Classified	33,356	18,646	33,650	1,677	35,891	35,616	5,277	35,183	6,669	690	37,767
1390	Vocational Education Teachers	117,400	1,672,950	176,100		117,400	234,800	704,400	293,500			293,500
1400	Counselors	293,500	58,700	234,800	58,700	270,020	305,240	58,700	281,760			270,020
1681	Custodial Supervisor	47,734		47,028		47,028	47,734		47,734			47,734
1701	Custodians	317,483	165,403	265,351		350,070	327,151	36,833	323,864	72,798		416,541
1851	Home School Coordinators	144,755	34,136	129,262		155,647	202,192	43,673	162,306			166,508
2100	Group Life	11,493	4,420	9,321	371	11,764	13,742	2,021	11,930	1,782		12,175
2200	Group Medical	1,293,150	529,530	1,073,100	46,800	1,319,640	1,512,690	225,480	1,350,900	206,430		1,379,070
2500	Workers' Compensation	77,636	34,502	64,616	1,985	81,630	89,760	12,743	80,922	14,240	6,585	87,521
2550	Unemployment Insurance	6,863	2,881	5,697	228	7,095	8,222	1,240	7,202	1,153	781	7,303
2600	Social Security	83,654	31,590	75,179	2,302	88,054	97,417	11,096	83,860	10,264	2,337	92,233
2610	Medicare	76,141	31,755	63,550	2,502	78,831	90,843	13,387	79,635	12,627	10,548	81,349
2700	T.R.S.-Certificated Retirement	639,482	275,207	520,783	23,063	658,378	771,687	123,353	679,387	115,177	86,628	674,979
2701	Incremental TRS Increase	1,609,397	692,618	1,310,664	58,043	1,656,954	1,942,118	310,442	1,709,825	289,867	218,019	1,698,730
2800	P.E.R.S.-Classified Retirement	240,049	93,055	213,752	6,415	252,717	274,517	31,562	233,351	28,995	2,640	270,758
2801	Incremental PERS Increase	144,138	55,876	128,348	3,852	151,746	164,835	18,952	140,117	17,411	1,585	162,578
3030	Contractual Services-Instruction	18,000	54,984	16,000	1,000	16,000	11,000	1,000	26,000			16,000
3050	Equipment Repair	14,000	14,000	13,000		13,442	13,850		9,000	700		3,300
3060	Contracted Services-Custodial		1,000									
3080	Contractual Services-Building	44,400		37,000		33,200	33,100		32,300			31,700
3120	Contracted Transportation		22,400									
3130	Activity Trips	42,000		38,000	525	46,500	47,500	1,600	40,500	2,950		55,000
3150	Stipend-Student											
3160	Student Travel	6,000		1,000		6,000	3,000		6,000			
3200	Rental-Lands & Buildings				82,000							
3210	Rental-Equipment	300	3,191	780			540		2,200	324		400
3220	Copiers	42,050	14,350	38,700	2,000	43,250	54,000	5,350	46,600	6,050		43,550
3430	Mileage/In-District	1,850	2,649	7,010		6,825	5,125	3,550	4,600			4,400
3500	Heat for Buildings	174,300	146,400	268,700		254,400	331,200	20,300	262,700	42,200		298,100
3510	Water and Sewer	20,300	22,500	14,200		22,600	26,000	1,200	1,200	3,500		24,500
3520	Electricity	488,100	190,200	553,000		358,900	376,600	63,500	476,600	47,500		354,600
3530	Telephone	57,100	32,100	94,500	3,500	62,600	128,000	12,100	85,500	10,400		34,700
3540	Refuse	22,400	26,600	18,100		16,700	20,700	3,100	13,500	4,900		14,400
3600	Travel Out-of-District	6,000		11,000		6,000	6,000		6,000			6,000
3610	Out-of-District/Registration											8,850
3980	Unallocated Adjustments										500,000	
4010	Office Supplies	40,293	11,446	42,241	2,450	42,236	55,781	9,053	43,312	11,150	4,650	42,193
4020	Textbooks	38,157	5,158	22,000	500	20,900	25,000	7,903	31,000	1,743		66,500
4030	Library A/V Supplies	15,826	13,472	11,000		13,000	15,975	2,470	13,000	2,555		14,700
4040	Teaching Supplies	72,964	220,283	53,108	5,250	82,198	86,216	27,881	109,255	10,528	4,650	55,069
4050	Health Supplies	6,000	900	4,000		4,990	6,550	600	8,000	455		6,500
4060	Meals and Food	2,000	1,741	3,200	800	3,500	4,000	1,200	3,500	200		3,500
4080	Student Activity Supplies			28,500		19,000		1,150	16,000	2,350		16,000
4130	Repair Parts	6,000	3,800	3,000		1,700	2,900		1,000			1,700
4200	Custodial Supplies	2,500	700	1,500		2,000	3,500	275	2,450	135		1,950
5400	Expendable Equipment	33,800	13,397	9,120	750	22,000	73,381		10,000	2,684		16,000
5410	Replacement Equipment				750	1,000				2,684		
5440	New Equipment	8,000	11,368	3,880		21,000	19,382		5,000	2,685		16,491
5460	Equipment Replacement Fund	4,525	6,917	1,278	746	818	3,427		4,568			8,911
6010	ASAA Dues	1,400		1,400		1,400	1,400		1,400			1,400
TOTALS		\$ 11,815,114	\$ 5,281,653	\$ 10,138,574	\$ 467,560	\$ 12,116,069	\$ 14,065,233	\$ 2,078,259	\$ 12,425,929	\$ 1,940,386	\$ 1,565,827	\$ 12,500,736

HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ANCHORAGE SOUTH (1860)	EAGLE RIVER (1865)	MCLAUGHLIN YOUTH CTR (1875)	BENNY BENSON (1880)	SEARCH (1881)	CREATING OPT. OPPORTUNITIES (1883)	CONTINUATION (1884)	AVAIL (1885)	UNALLOCATED (1899)	ATTENDANCE AREA
1181	Other Professionals										99,378
1191	ROTC Instructors	141,888	143,894								1,429,765
1201	Clerical	271,093	242,976	40,623	57,694	28,269	34,696	31,840	38,760		2,576,004
1211	Extra Help Classified	50,850	70,000	2,700						2,500	610,000
1231	Teacher Assistants	92,702	64,713	42,164							839,502
1240	Nurses	58,700	58,700		58,700						704,400
1280	Librarians	58,700	58,700								469,600
1300	Principals	498,257	271,792	101,168	101,168		91,631	101,168			4,257,661
1320	Secondary Teachers	3,903,550	1,843,180	644,526	52,830		117,400	117,400	199,580	933,330	32,230,996
1330	Added Duty Certificated	199,600	184,200	24,900	21,500	13,300	25,400	24,800	8,000	25,000	1,793,584
1331	Added Duty Classified	29,750	16,000								223,500
1340	Department Chairperson	24,600	21,600	12,000	4,800	2,400		1,600	2,400		249,650
1350	Added Days Certificated	46,637	33,262	150,884	14,224	6,480	1,273	4,684		304,337	1,533,962
1351	Added Days Classified			9,194							9,194
1360	Special Services Teachers			234,800							352,200
1371	Substitute Teachers Classified	155,190	79,380	33,558	27,090	10,500	4,200	5,250	8,190	62,774	1,490,102
1380	Personal Leave Certificated	23,944	12,248	5,178	4,180	1,620	648	810	1,264	5,152	225,371
1381	Personal Leave Classified	35,278	26,718	4,761	4,974	1,625	1,995	1,831	2,229		323,833
1390	Vocational Education Teacher	117,400	117,400		587,000	293,500					4,725,350
1400	Counselors	199,580	140,880	58,700	58,700			29,350	29,350		2,348,000
1681	Custodial Supervisor	47,028	47,028								379,048
1701	Custodians	319,121	200,583		36,833						2,832,031
1851	Home School Coordinators	150,541	86,952		30,961						1,306,933
2100	Group Life	11,113	6,426	2,020	1,804	594	432	486	475	1,717	104,086
2200	Group Medical	1,269,330	746,160	222,066	207,930	70,200	46,800	52,650	57,330	186,030	11,795,286
2500	Workers' Compensation	77,357	45,726	12,278	11,798	3,211	2,488	2,863	2,594	12,032	722,487
2550	Unemployment Insurance	6,817	3,933	1,445	1,126	378	295	338	306	1,428	64,731
2600	Social Security	80,192	60,651	8,246	9,768	2,504	2,535	2,413	3,049	4,047	751,391
2610	Medicare	75,110	44,758	15,815	12,138	4,122	3,229	3,567	3,364	16,057	719,328
2700	T.R.S.-Certificated Retirement	641,442	342,852	154,109	112,904	39,649	29,604	35,043	30,059	158,590	6,112,376
2701	Incremental TRS Increase	1,614,330	862,863	387,847	284,150	99,786	74,506	88,193	75,652	399,130	15,383,134
2800	P.E.R.S.-Classified Retirement	231,467	176,472	20,236	27,607	6,219	7,633	8,527	8,527		2,132,977
2801	Incremental PERS Increase	138,984	105,963	12,151	16,577	3,734	4,583	4,206	5,120		1,280,756
3030	Contractual Services-Instructi	16,000	3,000	1,150	1,035				1,000		182,169
3050	Equipment Repair	6,650	10,850	300			250				99,342
3060	Contracted Services-Custodial										1,000
3080	Contractual Services-Building	39,100							3,129	180,000	433,929
3120	Contracted Transportation										22,400
3130	Activity Trips	50,000	51,000		1,600	1,600					378,775
3150	Stipend-Student									17,000	17,000
3160	Student Travel	6,000	6,000								34,000
3200	Rental-Lands & Buildings							50,100	4,800		136,900
3210	Rental-Equipment	300	400								8,435
3220	Copiers	44,200	22,500	4,500	5,800		800	1,150	1,800		376,650
3430	Mileage /In-District	4,650	5,700	1,000	475		2,000	800	600		51,234
3500	Heat for Buildings	204,300	198,300		17,900						2,218,800
3510	Water and Sewer	13,500	15,900		1,800						167,200
3520	Electricity	307,100	239,400		46,300				4,100		3,505,900
3530	Telephone	48,100	51,000	17,300	26,400		300	3,600	5,900		673,100
3540	Refuse	8,000	4,300		2,100						154,800
3600	Travel Out-of-District	6,000	6,000								53,000
3610	Out-of-District/Registration										8,850
3980	Unallocated Adjustments									663,875	1,163,875
4010	Office Supplies	40,872	36,191	3,545	5,674	613	2,840	1,038	1,593		397,171
4020	Textbooks	37,000	10,000	3,600	12,802	1,000	173	800	783		285,019
4030	Library A/V Supplies	13,700	10,000	8,761							134,459
4040	Teaching Supplies	86,247	35,039	12,138	5,550	1,000	3,700	5,700	5,844	273,900	1,156,520
4050	Health Supplies	8,000	6,500	500	500			50	100		53,645
4060	Meals and Food	1,500	1,500	350			200	300	200		27,691
4080	Student Activity Supplies	16,000	19,000		1,150	1,150			800		121,100
4130	Repair Parts	1,500	1,200								22,800
4200	Custodial Supplies	1,800	1,500		300				75		18,685
5400	Expendable Equipment	12,000	16,500	1,727	557			500	100		212,516
5410	Replacement Equipment				4,549						51,161
5440	New Equipment	10,000	5,000		4,000	5,226				42,178	141,744
5460	Equipment Replacement Func							450	746	5,600	253,776
6010	ASAA Dues	1,400	1,400								37,986
	TOTALS	\$ 11,554,470	\$ 6,874,190	\$ 2,256,240	\$ 1,884,948	\$ 598,680	\$ 459,611	\$ 579,985	\$ 507,819	3,436,421	\$ 112,547,704

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2008-2009

FULL TIME EQUIVALENT STUDENTS

	FY 2006-2007 Actual	FY 2007-2008 Actual	FY 2008-2009 Projections	Increase/ (Decrease)
Kindergarten (FTE)	3,643	3,571	3,579	8
Elementary	21,525	21,202	20,968	(234)
Middle School (A)	7,532	7,302	7,119	(183)
High School	15,038	15,005	14,734	(271)
Special Education (FTE) (B)	1,078	1,118	1,250	132
TOTAL (FTE) at September 30	48,816	48,198	47,650	(548)
TOTAL Students at September 30 (C)	49,068	48,457	47,944	(513)

(A) Includes all 7th and 8th grade students districtwide.

(B) Includes only those students requiring the highest level of services and self-contained students. There are more than 9,000 students planned to be served by the Special Services and Special Education program in FY 2008-2009.

(C) More than 2,013 students of the 47,944 mentioned above plan to enroll in Charter Schools for FY 2008-2009.

STAFFING AND SALARIES ANALYSIS

	Revised FY 2006-2007 Budget		Revised FY 2007-2008 Budget		Projections FY 2008-2009 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	36.00	\$ 3,501,659	37.00	\$ 3,733,018	37.00	\$ 3,748,407
Professional	109.11	6,871,108	152.12	9,066,891	141.12	8,988,182
Technical	183.19	7,270,164	179.18	7,291,728	197.29	8,357,494
Clerical	355.18	13,988,207	358.74	14,337,163	362.74	15,162,295
Principals	143.50	11,744,790	149.00	12,912,282	150.30	13,857,606
Teachers & Substitutes (D)	3,239.96	185,190,220	3,304.73	200,695,505	3,317.14	210,428,417
Teacher Assistants (E)	644.75	16,431,155	671.07	17,613,264	725.05	19,152,021
Maintenance & Warehouse	183.00	10,521,125	187.00	10,773,777	187.00	10,892,299
Custodians	352.80	10,920,277	361.30	11,265,572	361.30	11,514,506
Drivers & Attendants (F)	105.00	2,308,908	111.00	2,607,819	109.00	2,826,330
Noon Duty Attendants (G)	73.82	918,623	74.32	923,391	74.32	1,030,555
Unallocated (H)		15,203,000		(1,497,000)		(497,000)
TOTAL	5,426.31	\$ 284,869,236	5,585.46	\$ 289,723,410	5,662.26	\$ 305,461,112

(D) Teachers include: Classroom Teachers, Nurses, Librarians, Counselors, Psychologists, Occupational and Physical Therapists, Vocation Education, Special Education, Music, P.E., Art, Gifted, Speech-Language, Bilingual/Multicultural, Level 2 Classroom Special Education, and Vocational Education.

(E) Teacher Assistant positions vary from 3 hours per day to 8 hours per day.

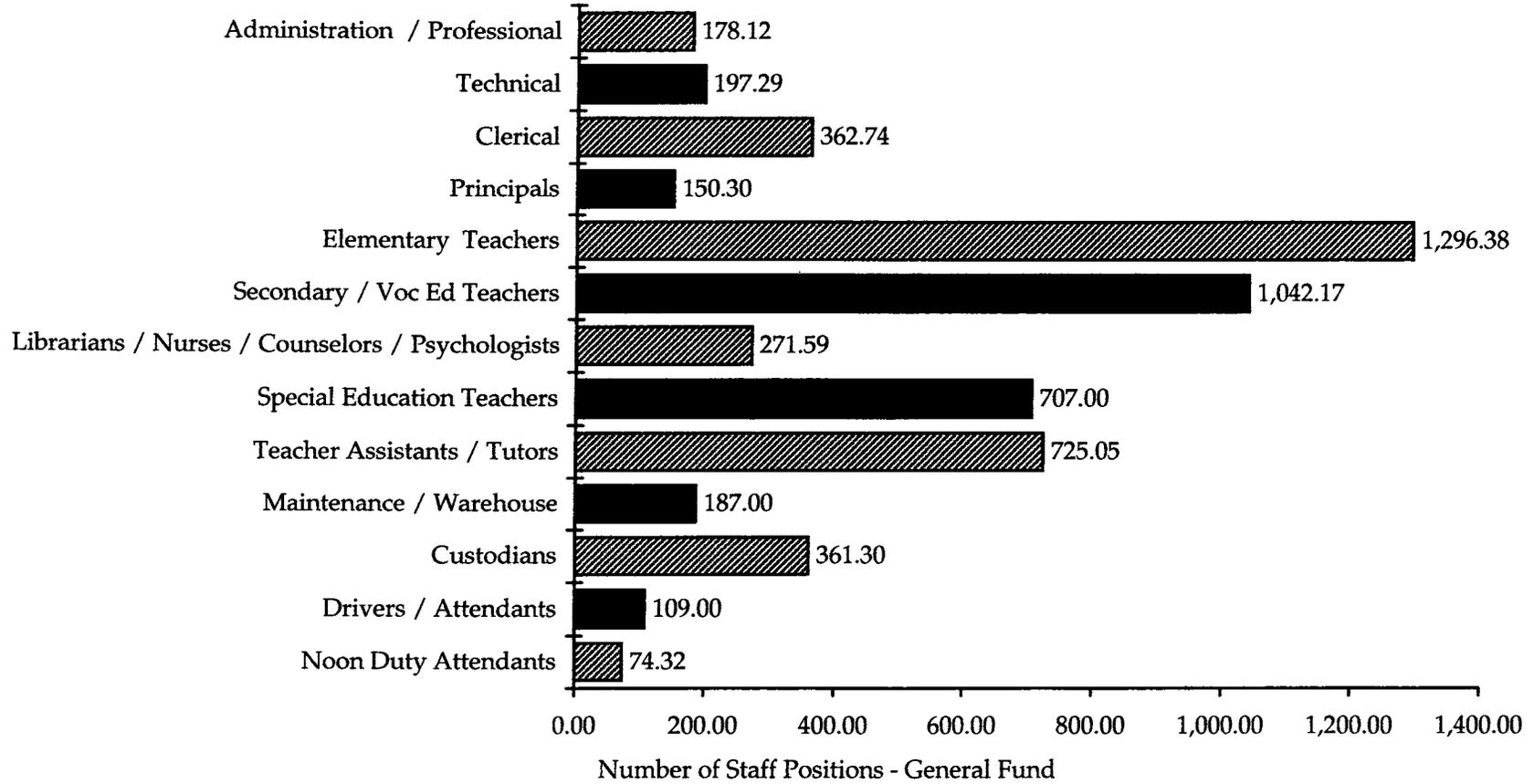
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

(G) Noon Duty Attendants are part-time positions of two and one-half hours at the Elementary level and two hours at the Middle level per day.

(H) The Unallocated amounts are for Return-to-Work, a program for employees who are injured on the job, attrition-related salary adjustments and pending negotiations.

Anchorage School District
Fiscal Year 2008-2009

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2008-2009

PERSONNEL AND BENEFITS COMPARISONS

	FY 2007-2008 Revised		FY 2008-2009 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	67.00	\$ 5,464,295	67.00	\$ 5,781,309
Grades K-6:				
Classroom Teachers	968.00	54,401,600	928.50	54,502,950
Librarians	59.50	3,343,900	59.50	3,492,650
Art Teachers	30.00	1,686,000	30.00	1,761,000
Music Teachers	56.30	3,164,060	56.30	3,304,810
P.E. Teachers	58.50	3,287,700	58.50	3,433,950
Counselors	29.00	1,629,800	29.00	1,702,300
Classrooms Over 30	15.00	843,000	15.00	880,500
Health Planning Time Teachers	30.00	1,342,875	30.00	1,761,000
P.E. Planning Time Teachers			24.00	1,408,800
Level 2 Classroom Support Teachers	0.80	44,960	0.80	46,960
Secondary Teachers	6.00	337,200	5.00	293,500
Reading Specialist Teachers	6.00	337,200	6.00	352,200
FLES Teachers	2.00	89,525	2.00	117,400
Special Education/Services:				
Principals	4.00	347,244	3.80	346,971
Supervisors, Coordinators	1.00	79,290	1.00	84,137
Elementary Special Education:				
Classroom Teachers	176.50	9,919,300	186.50	10,947,550
Middle School Special Education:				
Classroom Teachers	70.50	3,962,100	70.50	4,138,350
High School Special Education:				
Classroom Teachers	89.00	5,001,800	89.00	5,224,300
Voc. Ed. Classroom Teachers	15.00	843,000	15.00	880,500
Other Special Ed. Classroom Teachers	101.70	5,715,540	103.70	6,087,190
Speech-Language Teachers	68.80	3,866,560	71.80	4,214,660
Psychologists	43.50	2,444,700	43.50	2,553,450
Therapists	37.00	2,079,400	37.00	2,171,900
Counselors	2.00	112,400	3.00	176,100
Charter School Education:				
Principals, Assistant Principals	7.50	609,338	9.00	770,581
Librarians	0.75	28,075	1.00	44,575
Classroom Teachers Grades K - 6	43.12	2,242,425	70.38	3,835,331
Classroom Teachers Grades 7 - 12	23.69	1,243,829	14.59	789,577
Spec. Ed. Classroom Teachers	4.20	213,002	6.00	332,073
Nurses	0.89	46,395	1.49	73,333

	FY 2007-2008 Revised		FY 2008-2009 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	25.00	2,092,822	25.00	\$ 2,224,377
Grades 6-8:				
Classroom Teachers	370.70	20,833,340	365.20	21,437,240
Large Classes	2.80	157,360	2.80	164,360
Zero Hour - Pre Algebra/World Languages	3.00	168,600	5.00	293,500
Nurses	11.00	618,200	11.00	645,700
Librarians	11.00	618,200	11.00	645,700
Counselors	26.60	1,494,920	26.60	1,561,420
Art / PE /Music Teachers	3.00	168,600	3.60	211,320
Elementary Teachers	10.50	590,100	10.50	616,350
High School Education:				
Principals, Assistant Principals	45.50	4,051,866	45.50	4,257,661
Grades 9-12:				
Classroom Teachers	554.88	31,184,256	545.18	32,002,066
Large Classes	3.90	219,180	3.90	228,930
Voc. Ed. Classroom Teachers	83.60	4,698,320	80.50	4,725,350
Spec. Ed. Classroom Teachers	6.00	337,200	6.00	352,200
Nurses	12.00	674,400	12.00	704,400
Librarians	8.00	449,600	8.00	469,600
Counselors	40.00	2,248,000	40.00	2,348,000
Districtwide School Staff:				
Educational Technology Teachers	13.00	730,600	13.00	763,100
Literacy Teacher Expert	1.00	56,200	1.00	58,700
Science/Technology Teacher Expert	1.00	68,274	1.00	48,273
Social and Emotional Learning Teacher	-	-	1.00	58,700
Spanish Resource Teacher	1.00	56,200	1.00	58,700
Math Support Teachers			4.00	234,800
Music Teachers - Elementary/High School	34.80	1,955,760	34.80	2,042,760
Gifted Program Teachers	54.70	3,074,140	55.50	3,257,850
English Language Learner Program Teachers	53.50	3,006,700	55.50	3,257,850
Nurses - Elementary/Special Education	61.00	3,428,200	61.00	3,580,700
Other Certificated Staff:				
Administrative	16.00	1,544,320	15.00	1,474,016
Professional	17.88	1,431,749	19.88	1,620,281
Added Duty		3,836,566		4,439,438
Department Chair		814,246		835,250
Added Days		3,173,055		3,166,873
Recruitment Incentive				80,000
Teachers' Sick Leave Bank		260,000		260,000
Teachers' Leave		1,006,263		1,094,045
Extra Help - Certificated		303,950		213,400
Substitute Teachers		96,456		140,080
Other Certificated Leave		79,976		91,856
TOTAL CERTIFICATED STAFF	<u>3,488.61</u>	<u>\$ 210,254,132</u>	<u>3,503.32</u>	<u>\$ 221,174,753</u>

	FY 2007-2008		FY 2008-2009	
	Revised		Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CLASSIFIED PERSONNEL				
Teacher Assistants, Tutors				
Extra Help - Music Districtwide		\$ 14,000		\$ 14,000
Elementary	75.38	1,705,001	75.38	1,728,752
Charter Schools	7.50	157,706	22.62	458,908
Special Education	437.75	11,088,600	476.63	12,155,730
Middle School	10.06	263,782	10.06	256,958
High School	31.88	809,585	31.88	839,502
English Language Learner Program	108.50	2,928,369	108.50	2,956,166
Resource Tutorial				
Total Assistants, Tutors	<u>671.07</u>	<u>16,967,043</u>	<u>725.05</u>	<u>\$ 18,410,016</u>
ROTC Instructors - High School	19.00	1,414,357	19.00	1,429,765
Home School Coordinators	71.50	2,225,610	65.50	2,064,729
Secretaries and Clerks	358.74	12,048,450	362.74	12,419,429
Administrative	21.00	1,998,715	22.00	2,088,081
Professional	133.24	7,508,512	120.24	7,231,427
Technical	88.68	3,651,761	112.79	4,863,000
Maintenance	171.00	9,501,252	171.00	9,617,365
Warehouse and Delivery	16.00	804,232	16.00	812,053
Custodians	361.30	10,414,422	361.30	10,664,034
Bus Drivers and Attendants	111.00	2,368,319	109.00	2,425,330
Noon Duty-Part Time	74.32	923,391	74.32	1,030,555
Extra Help - Clerical		1,652,190		1,848,467
Extra Help - Drivers/Custodial/Maintenance		865,800		1,023,000
Added Days		27,536		67,512
Added Duty		354,719		325,153
Substitute Teachers		6,106,735		6,202,295
Classified Leave		2,133,234		2,261,148
TOTAL CLASSIFIED STAFF	<u>2,096.85</u>	<u>\$ 80,966,278</u>	<u>2,158.94</u>	<u>\$ 84,783,359</u>
Attrition - Salary/Wages		-1,500,000		-1,500,000
Pending Negotiations - Wages				1,000,000
Return to Work		3,000		3,000
TOTAL SALARY AND STAFFING	<u>5,585.46</u>	<u>\$ 289,723,410</u>	<u>5,662.26</u>	<u>\$ 305,461,112</u>

	FY 2007-2008 Revised <u>Benefits</u>	FY 2008-2009 Projected <u>Benefits</u>
EMPLOYEE BENEFITS AND PAYROLL TAXES		
Life Insurance	\$ 561,033	\$ 576,954
Medical Insurance	59,776,759	66,000,467
Social Security	4,998,727	5,293,314
Medicare	3,593,637	3,677,542
Certificated Retirement	26,172,429	27,529,092
Classified Retirement	15,385,780	16,081,974
Workers' Compensation	4,402,408	4,254,318
Unemployment Insurance	308,473	324,006
Attrition Benefits	-1,000,000	-1,200,000
Incremental TRS Increase	60,577,114	69,291,439
Incremental PERS Increase	7,855,506	9,656,296
Other Benefits	310,875	312,659
TOTAL BENEFITS AND PAYROLL TAXES	\$ <u>182,942,741</u>	\$ <u>201,798,061</u>

	FY 2007-2008 Revised		FY 2008-2009 Projections	
	<u>FTE Personnel</u>	<u>Ratios</u>	<u>FTE Personnel</u>	<u>Ratios</u>
PUPIL TO STAFF RATIOS				
Pupil Enrollment (FTE)		48,580 (Budgeted FTE)		47,650 (Budgeted FTE)
Pupils to Teachers (1)	2,966.49	16.38	2,976.05	16.01
Pupils to Other Certificated Staff	392.12	123.89	395.97	120.34
Pupils to Principals/Assistant Principals	149.00	326.04	150.30	317.03
Pupils to all Certificated Staff	3,488.61	13.93	3,503.32	13.60
Pupils to Teacher Assistants, Aides, Tutors	671.07	72.39	725.05	65.72
Pupils to Other Classified Staff	1,406.78	34.53	1,414.89	33.68
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	2,096.85	23.17	2,158.94	22.07
Pupils to All Staff Positions (2)	5,585.46	8.70	5,662.26	8.42

- (1) Regular, Vocational Education and Special Education Classroom Teachers; ROTC Instructors; Music, P.E., Art, Gifted, Speech-Language, English Language Learner Program Teachers, Level 2 Classroom Support, Health & P.E. Planning Time Teachers and Reading Specialists.
- (2) Noon Duty Attendants are part-time two and one-half hour positions at the Elementary level and two hour positions at the Middle level. They are converted to eight hour full time equivalent (FTE).

Anchorage School District
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**ELEMENTARY SCHOOLS CERTIFICATED STAFFING
GENERAL FUND**

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Health Teachers	Total Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1100	Abbott Loop	464	19.00		1.00	1.00	0.50	0.50	22.00	1.00	0.50	1.00	24.50
1110	Airport Heights	308	12.50		0.70	0.70	0.35	0.40	14.65	1.00	0.50	1.00	17.15
1112	Alpenglow	507	20.50		1.00	1.00	0.50	0.50	23.50	1.00		1.00	25.50
1114	Aurora	396	16.00		0.90	0.80	0.50	0.45	18.65	1.00	0.33	1.00	20.98
1115	Baxter	352	14.50		1.00	1.00	0.50	0.50	17.50	1.00	0.50	1.00	20.00
1116	Bayshore	508	21.50		1.10	1.10	0.55	0.60	24.85	1.00		1.50	27.35
1118	Bear Valley	418	17.00		1.00	1.00	0.50	0.50	20.00	1.00		1.00	22.00
1120	Birchwood ABC	272	11.00		0.80	0.70	0.40	0.35	13.25	1.00		1.00	15.25
1125	Bowman	417	17.00		1.20	1.20	0.60	0.55	20.55	1.00		1.50	23.05
1130	Campbell	398	16.50		1.00	1.00	0.50	0.45	19.45	1.00	1.00	1.00	22.45
1140	Chester Valley	210	9.00		0.70	0.70	0.35	0.25	11.00	1.00		1.00	13.00
1150	Chinook	477	19.50		1.10	1.00	0.60	0.50	22.70	1.00	1.00	1.50	26.20
1160	Chugach	253	11.00		0.50	0.50	0.25	0.30	12.55	1.00		1.00	14.55
1170	Chugiak	469	19.50		1.20	1.10	0.60	0.55	22.95	1.00	1.00	1.00	25.95
1174	College Gate	410	19.00		0.90	0.80	0.40	0.45	21.55	1.00	3.00	1.00	26.55
1180	Creekside Park	335	15.00		1.10	1.00	0.55	0.50	18.15	1.00	1.00	1.00	21.15
1190	Denali	371	15.50		1.00	1.00	0.50	0.50	18.50	1.00	1.00	1.00	21.50
1200	Eagle River	327	14.00		0.90	0.90	0.45	0.40	16.65	1.00	1.00	1.00	19.65
1210	Fairview	348	14.50		1.30	1.30	0.65	0.50	18.25	1.00	1.00	1.50	21.75
1215	Fire Lake	305	13.00		0.60	0.60	0.30	0.40	14.90	1.00		1.00	16.90
1220	Girdwood	111	4.50		0.50	0.50	0.20	0.20	5.90	0.50		1.00	7.40
1230	Government Hill	415	17.50		1.00	1.00	0.50	0.50	20.50	1.00	0.50	1.00	23.00
1235	Homestead	313	13.00		1.00	0.90	0.45	0.45	15.80	1.00		1.00	17.80
1237	Huffman	358	15.00		1.00	0.90	0.50	0.45	17.85	1.00		1.00	19.85
1240	Inlet View	181	9.00		0.60	0.50	0.30	0.25	10.65	1.00		1.00	12.65
1242	Kasuun	443	18.00		1.10	1.10	0.60	0.50	21.30	1.00	0.50	1.00	23.80
1245	Klatt	329	13.50		0.90	0.90	0.45	0.40	16.15	1.00		1.00	18.15
1246	Kincaid	415	17.00		1.10	1.00	0.55	0.60	20.25	1.00		1.00	22.25
1248	Lake Hood	430	17.50		1.00	0.90	0.50	0.45	20.35	1.00		1.00	22.35
1250	Lake Otis	403	16.50		1.00	1.00	0.50	0.50	19.50	1.00	1.00	1.00	22.50
1257	Mt. Spurr	246	11.00		0.60	0.60	0.30	0.35	12.85	1.00	0.33	1.00	15.18
1260	Mt. View	345	14.00		1.00	1.00	0.50	0.50	17.00	1.00	1.00	1.50	20.50
1270	Muldoon	419	17.50		1.20	1.20	0.60	0.50	21.00	1.00	1.00	1.00	24.00
1280	North Star	412	17.00		1.20	1.20	0.60	0.50	20.50	1.00	1.00	1.50	24.00
1290	Northern Lights ABC*	492	20.00		1.20	1.10	0.50	0.60	23.40	1.00		1.50	25.90
1300	Northwood	254	13.00		0.80	0.80	0.40	0.35	15.35	1.00	1.00	1.00	18.35
1310	Nunaka Valley	251	11.00		0.70	0.70	0.35	0.30	13.05	1.00	0.50	1.00	15.55

Elementary Schools Certificated Staffing - continued

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Health Teachers	Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1315	Ocean View	440	18.50		1.10	1.00	0.55	0.50	21.65	1.00		1.00	23.65
1320	O'Malley	278	11.00		0.70	0.70	0.35	0.35	13.10	1.00		1.00	15.10
1324	Orion	396	17.00		0.90	0.80	0.40	0.40	19.50	1.00	0.34	1.00	21.84
1328	Ptarmigan	456	19.00		0.80	0.70	0.40	0.60	21.50	1.00		1.00	23.50
1330	Rabbit Creek	379	15.50		0.80	0.80	0.45	0.45	18.00	1.00		1.50	20.50
1335	Ravenwood	403	16.50		1.00	0.80	0.50	0.50	19.30	1.00		1.00	21.30
1340	Rogers Park	332	14.50		1.20	1.10	0.60	0.65	18.05	1.00		1.50	20.55
1345	Russian Jack	367	15.00		1.00	1.00	0.40	0.50	17.90	1.00	1.00	1.00	20.90
1350	Sand Lake	653	27.50		1.20	1.20	0.60	0.65	31.15	1.00		2.00	34.15
1360	Scenic Park	374	17.00		1.10	1.10	0.55	0.45	20.20	1.00		1.00	22.20
1362	Spring Hill	293	12.00		0.90	0.80	0.50	0.45	14.65	1.00	0.50	1.00	17.15
1363	Trailside	482	20.00		1.00	1.00	0.50	0.50	23.00	1.00		1.00	25.00
1364	Susitna	424	18.00		1.20	1.20	0.60	0.60	21.60	1.00		1.50	24.10
1365	Taku	421	18.00		1.00	1.00	0.50	0.50	21.00	1.00	1.00	1.00	24.00
1370	Tudor	392	16.00		1.20	1.10	0.60	0.50	19.40	1.00	1.00	1.00	22.40
1380	Turnagain	408	17.00		0.80	0.80	0.40	0.45	19.45	1.00		1.00	21.45
1384	Tyson, William	413	17.50		1.00	1.00	0.50	0.50	20.50	1.00	1.00	1.50	24.00
1386	Ursa Major	345	14.50		0.90	0.80	0.50	0.40	17.10	1.00	1.00	1.00	20.10
1388	Ursa Minor	288	12.50		0.60	0.70	0.30	0.35	14.45	1.00	1.00	1.00	17.45
1390	Williwaw	327	14.00		1.20	1.20	0.60	0.45	17.45	1.00	1.00	1.00	20.45
1400	Willow Crest	361	15.00		1.00	0.90	0.50	0.50	17.90	1.00	1.00	1.50	21.40
1410	Wonder Park	343	14.00		1.00	1.00	0.50	0.50	17.00	1.00	1.00	1.00	20.00
1418	Gladys Wood	449	18.50		1.00	0.90	0.50	0.50	21.40	1.00	0.50	1.00	23.90
1499	Unallocated Elementary Resources (A)	-200	7.30		1.00	1.00	1.35	26.20	36.85				36.85
	Elementary Schools	<u>22,186</u>	<u>946.30</u>		<u>58.50</u>	<u>56.30</u>	<u>30.00</u>	<u>54.00</u>	<u>1,145.10</u>	<u>59.50</u>	<u>29.00</u>	<u>67.00</u>	<u>1,300.60</u>
1220	Girdwood 7-8	26		1.00									1.00
1290	Northern Lights ABC 7-8	97		4.00									4.00
	TOTAL	<u>22,309</u>	<u>946.30</u>	<u>5.00</u>									<u>1,305.60</u>

* Half-Day Kindergarten School

(A) Fifteen (15) FTE teaching positions budgeted in this cost center are for reducing the number of classes with 30 or more students and .8 FTE is for other student support requirements. A reduction of eight and one-half (8.5) FTE teacher positions is to offset for the 200 students who are projected to attend Alaska Native Charter School that is scheduled to open in Fall 2008. The P.E., Music, Art, and Health teachers will be distributed to schools based on need. Twenty four additional P. E. teachers have been added for FY 2008-2009 for planning time as stipulated in the Anchorage Education Association contract.

ANCHORAGE SCHOOL DISTRICT
Fiscal Year 2008-2009

SPECIAL EDUCATION PROGRAMS
GIFTED
ENGLISH LANGUAGE LEARNERS PROGRAM (BILINGUAL/MULTICULTURAL EDUCATION)
CERTIFICATED STAFFING
GENERAL FUND

Org Code	Special Education Programs	Elementary Education Teachers	Special Service Teachers	Vocational Education Teachers	Nurses	Psychologists	Bilingual Teachers	Counselor	Directors/ Supervisors/ Coordinators	Principals	Total Staff
1601	Special Education								1.00		1.00
1603	Deaf		11.20					1.00			12.20
1604	Blind/Visually Impaired		4.50								4.50
1625	Whaley School		22.50					1.00		2.00	25.50
1638	Speech/Language		71.80								71.80
1653	Psychology					43.50			1.00		44.50
1655	OT/PT Program		37.00								37.00
1658	Special Education-Middle School		70.50								70.50
1660	Special Education-Elementary	5.00	211.50						1.00		217.50
1663	Mt. Iliamna School	5.00	7.00					1.00		1.00	14.00
1665	Special Education-High School		89.00	11.00					1.00		101.00
1666	Outreach		2.00								2.00
1667	Alternative Career Education		6.00	4.00							10.00
1670	Special Schools		15.50							0.80	16.30
1673	Health Services				61.00				1.00		62.00
	SPECIAL EDUCATION TOTAL	10.00	548.50	15.00	61.00	43.50		3.00	5.00	3.80	689.80
1612	Gifted		55.50						1.00		56.50
1680	English Language Learners Program (Bilingual/Multicultural Education)						47.50	8.00	1.00		56.50
	TOTAL	10.00	604.00	15.00	61.00	43.50	47.50	11.00	7.00	3.80	802.80

Anchorage School District
Fiscal Year 2008-2009

MIDDLE SCHOOLS CERTIFICATED STAFFING
GENERAL FUND

Org Code	Middle School	Total Enrollment	Classroom Teachers	Technology	Reading Allocation	Spanish Immersion	Nurses	Librarians	Counselors	Principals/Asst. Prin.	Total Staff
1450	Polaris K - 12	480	24.20	0.20	0.20		1.00	1.00		2.00	28.60
1700	Central Middle School of Science	651	30.10	0.50			1.00	1.00	2.00	2.00	36.60
1710	Clark Middle School (A)									1.00	1.00
1730	Gruening Middle School	631	29.60	0.50	1.00		1.00	1.00	3.00	2.00	38.10
1740	Hanshew Middle School	801	38.50	0.50	1.00		1.00	1.00	3.00	3.00	48.00
1750	Mears Middle School	897	42.00	0.50	1.00		1.00	1.00	3.00	3.00	51.50
1755	Mirror Lake Middle School	669	31.60	0.50	1.00	0.20	1.00	1.00	2.00	2.00	39.30
1760	Romig Middle School	793	38.00	0.50	1.00	0.20	1.00	1.00	3.00	3.00	47.70
1770	Wendler Middle School	732	34.70	0.50	1.00		1.00	1.00	3.00	2.00	43.20
1780	Goldenview Middle School	771	35.60	0.50	1.00		1.00	1.00	3.00	2.00	44.10
1785	Begich Middle School	1047	50.20	0.50	1.00		1.00	1.00	3.00	3.00	59.70
1799	Unallocated Middle School		17.80 (B)	0.50	1.00		1.00	1.00	1.60		22.90
TOTAL		<u>7,472</u>	<u>372.30</u>	<u>5.20</u>	<u>9.20</u>	<u>0.40</u>	<u>11.00</u>	<u>11.00</u>	<u>26.60</u>	<u>25.00</u>	<u>460.70</u>

(A) Staffing for Clark Middle School has been transferred to other schools and Unallocated Middle School until the school reopens in FY 2009-2010.

(B) Two and eight-tenths (2.8) FTE Secondary Teachers are for reducing large class size, (3.0) FTE for World Language classes. (2.0) FTE for Special Needs, (8.0) FTE for Traditional Elective Support, and (2.0) FTE for Differentiated Math.

**Anchorage School District
Fiscal Year 2008-2009**

**HIGH SCHOOLS/ALTERNATIVE PROGRAMS CERTIFICATED STAFFING
GENERAL FUND**

Org Code	High Schools	Total Enrollment	Classroom Teachers	Special Service Teachers	Vocational Classroom Teachers	Tech-nology	Reading	Nurses	Librarians	Counselors	ROTC	Principals/Asst. Prin.	Total Staff
1800	Bartlett High	1,615	63.50		2.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	82.50
1805	King Career Center	475			28.50	0.40		1.00		1.00		2.50	33.40
1810	Chugiak High	1,241	49.00		3.00	1.00	1.00	1.00	1.00	4.00	2.00	4.00	66.00
1815	Crossroads	60		2.00						1.00			3.00
1820	Dimond High	1,707	66.60		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	85.20
1830	East High	2,078	79.50		4.00	1.00	1.00	1.00	1.00	5.20	3.00	5.00	100.70
1835	S.A.V.E.	216			11.80	0.20	0.40	1.00		1.00		1.00	15.40
1840	Service High	1,768	66.20		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	87.00
1845	Steller	281	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,762	66.50		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	87.10
1860	South Anchorage	1,692	64.50		2.00	1.00	1.00	1.00	1.00	3.40	2.00	5.00	80.90
1865	Eagle River	842	29.40		2.00	1.00	1.00	1.00	1.00	2.40	2.00	3.00	42.80
1875	McLaughlin	131	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	154			10.30	0.20	0.40	1.00		1.00		1.00	13.90
1881	S.E.A.R.C.H.	75			5.00								5.00
1883	Creating Optimal HS Opportunitie:	36	2.00									1.00	3.00
1884	Continuation Program	19	2.00							0.5		1.00	3.50
1885	A.V.A.I.L.	59			3.40					0.5			3.90
1899	Unallocated High Sch. (A)		15.90										15.90
TOTAL		14,211	527.18	6.00	84.00	9.20	9.20	12.00	8.00	40.00	19.00	45.50	760.08

(A) Nine and nine-tenths (9.9) FTE teaching positions are for reducing class size based on actual fall student enrollment and six (6.0 FTE) are for on-line remediation.

Anchorage School District

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SUMMARY OF STUDENT TO CERTIFICATED STAFF RATIOS

BUDGET DEVELOPMENT

	Staff	School/Students (FTE)
<u>Elementary Schools (1100-1418, 1499)</u>		
Kindergarten	1 Principal	Each school (Seven Assistant Principals for large enrollment schools)
	1 Classroom Teacher	21
		59 of 60 schools have full-day kindergarten
Grade 1	1 Classroom Teacher	21
Grades 2 - 3	1 Classroom Teacher	24
Grades 4 - 6	1 Classroom Teacher	27
	.5 to 1.1 Physical Ed. Teacher	Most schools budgeted for 1 P.E. Teacher
	.25 to 1 Health Teacher	Most schools budgeted for .5 Teacher
	1 Nurse	Nurses are centrally budgeted in Health Services (1673)
	1 Librarian	Each school
	.5 to 1.3 Music Teacher	Most schools budgeted for 1 Teacher
	.2 to 1 Art Teacher	Most schools budgeted for .5 Teacher
	.5 to 1 Counselor	33 of 60 schools have a Counselor; two of the 33 have counselors for the Creating Successful Futures program
<u>Charter Schools (1500-1599)</u>	Staffing is based upon demonstrated need and program.	
<u>Middle Schools (1450, 1700-1799)</u>		
	1 Principal	Each school
	1 Assistant Principal	Six schools have 1 Assistant Principal; 4 Schools have 2 Assistant Principals
	1 Classroom Teacher	PTR of 25.54
	1 Nurse	Each school
	1 Librarian	Each school
	1-3 Counselors	Based on school size and need
<u>High Schools (1800-1850, 1899)</u>		
	1 Principal	Each school
	2-4 Assistant Principals	Based on school size and need
	1 Classroom Teacher	PTR of 27.08
	1 Nurse	Each school
	1 Librarian	Each school
	2-5 Counselors	Based on school size and need
	2 ROTC Instructors	Three schools have 3 ROTC Instructors (non-certificated)
<u>Alternative Schools</u>		
King Career Center, S.A.V.E., Benny Benson, Steller, Creating Optimal High School Opportunities and Continuation School	1 Principal and/or Assistant Principal	Based on school size and need.
	1 Classroom Teacher	21.5 student class size - Other Schools 31.0 student class size - Steller
<u>McLaughlin and S.E.A.R.C.H.</u>	Based on need	Staffing based on need and program

Secondary Teachers generally teach 5 of 6 class periods per day. Multiply the Secondary class size by .8333 to determine the pupil to teacher ratio. High Schools also have R.O.T.C. Instructors.

Special Education

Staffing is based upon demonstrated need and program.
Staffing is included for IDEA, federal audit requirements and Level II.

Anchorage School District
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Budgeted Pupil / Teacher Ratio

	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.75	20.75	20.50	20.50	Kindergarten
Grade 1	21.00	21.00	21.00	21.00	21.25	21.25	21.00	21.00	Grade 1
Grade 2	24.00	24.00	24.00	24.00	24.25	24.25	24.00	24.00	Grade 2
Grade 3	24.00	24.00	24.00	24.00	24.25	24.25	24.00	24.00	Grade 3
Grade 4	27.00	27.00	27.00	27.00	27.25	27.25	27.00	27.00	Grade 4
Grade 5	27.00	27.00	27.00	27.00	27.25	27.25	27.00	27.00	Grade 5
Grade 6	27.00	27.00	27.00	27.00	27.25	27.25	27.00	27.00	Grade 6
Grade 7	25.54	25.54	25.54	25.54	25.79	25.79	25.54	25.54	Grade 7
Grade 8	25.54	25.54	25.54	25.54	25.79	25.79	25.54	25.54	Grade 8
Grade 9	27.08	27.08	27.08	27.08	27.33	27.33	27.08	27.08	Grade 9
Grade 10	27.08	27.08	27.08	27.08	27.33	27.33	27.08	27.08	Grade 10
Grade 11	27.08	27.08	27.08	27.08	27.33	27.33	27.08	27.08	Grade 11
Grade 12	27.08	27.08	27.08	27.08	27.33	27.33	27.08	27.08	Grade 12

Special Education—Staffing is based upon demonstrated need and program.

Elementary

This ratio does not include staffing for Music teachers, Art teachers, Physical Education teachers, Health teachers, Counselors, Librarians, Nurses, nor Principals.

Middle School

The budgeted PTR for grades 7 - 8 does not include staffing for the Middle School program, Counselors, Librarians, Nurses, Reading teachers, Technology teachers, nor Principals. *Beginning FY 2000-2001, the Middle School program staffing formula was adjusted by subtracting 100 from the initial enrollment then dividing by 100 to subtracting 100 from initial enrollment and then dividing by 125.

High School

The budgeted PTR for grades 9 - 12 does not include staffing for Reading teachers, Technology teachers, Counselors, Librarians, Nurses, nor Principals.

Multiple Year Historical Information

Anchorage School District
Fiscal Year 2008-2009

**STUDENT ENROLLMENT (FTE) STATISTICS
FOR TEN FISCAL YEARS
(AS OF SEPTEMBER 30)**

	FY 1999-2000	FY 2000-2001	FY 2001-2002	FY 2002-2003	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2007-2008	FY 2008-2009
	<u>Budgeted</u>	<u>Projections</u>								
Kindergarten (FTE) (C)	2,752	3,191	3,639	3,472	3,485	3,533	3,540	3,603	3,624	3,579
Elementary	24,097	23,381	23,613	23,108	22,629	22,080	21,923	21,801	21,600	20,968
Secondary	21,143	21,225	21,757	22,193	22,524	22,672	22,729	22,626	22,241	21,853
Special Education (FTE) (B)	1,109	1,103	1,011	993	990	989	879	1,086	1,115	1,250
TOTAL FTE (A)	49,101	48,900	50,020	49,766	49,628	49,274	49,071	49,116	48,580	47,650
TOTAL Number of Students	50,201	49,297	50,256	49,987	49,900	49,499	49,289	49,378	48,848	47,944

	FY 1999-2000	FY 2000-01	FY 2001-2002	FY 2002-2003	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2007-2008
	<u>Actual</u>								
Kindergarten (FTE)	2,980	3,205	3,462	3,536	3,536	3,657	3,639	3,643	3,571
Elementary	23,692	23,437	23,408	23,056	22,496	21,910	21,786	21,525	21,202
Secondary	20,823	21,383	21,704	22,273	22,435	22,723	22,925	22,570	22,307
Special Education (FTE)	1,058	977	867	926	964	949	1,003	1,078	1,118
TOTAL	48,553	49,002	49,441	49,791	49,431	49,239	49,353	48,816	48,198
TOTAL Number of Students	49,312	49,520	49,676	50,029	49,663	49,454	49,589	49,068	48,457

- (A) Student enrollment as of September 30 each year. For FY 2008-2009 this includes 74 half-day kindergarten students stated on a full time student equivalent (FTE) of .5 basis and 3,542 full-day kindergarten (FDK) students included on a FTE of 1.0 basis. The projected number of students on a full count basis for all funds is 47,650.
- (B) Includes only those students requiring the highest level of services and self-contained students. There are more than 9,000 students planned to be served by the Special Services and Special Education programs in FY 2008-2009.
- (C) For FY 2008-2009, Polaris K-12, all elementary schools except Northern Lights, and excluding Charter Schools, will provide kindergarten on a full time basis.

Anchorage School District
Fiscal Year 2008-2009

**TOTAL ANNUAL BUDGETS, ASSESSED VALUATIONS, MILL RATES, AND LOCAL TAXES
FOR TEN FISCAL YEARS**

<u>Fiscal Year</u> (A)	<u>Total Budgets</u> (B)	<u>Assessed Valuation</u> (C)	<u>Mill Rate</u> (D)	<u>Local Tax (Fiscal Year)</u>	<u>% Of Local Tax To Total Budget</u>
1999-2000	397,999,919	14,505,001,156	7.79	117,633,373	29.6%
2000-2001	426,230,474	15,116,000,590	8.08	126,599,531	29.7%
2001-2002	448,655,706	15,977,582,221	8.20	135,521,074	30.2%
2002-2003	464,218,167	17,821,600,651	7.81	142,954,582	30.8%
2003-2004	485,193,735	19,540,958,207	7.37	144,983,658	29.9%
2004-2005	525,961,166	21,281,342,021	7.25	163,503,322 (E)	31.1%
2005-2006	572,206,186	22,404,488,758	7.59	177,157,001	31.0%
2006-2007	614,742,862	25,851,732,750	7.13	191,602,288	31.2%
2007-2008	698,655,250	29,305,847,273	6.79	206,359,861	29.5%
2008-2009	736,769,943	31,136,342,449	6.81	217,603,786	29.5%

(A) Fiscal Year is July 1st through June 30th.

(B) Total of the annual budgets of the General Fund, Food Service Fund, Debt Service Fund, and Local, State and Federal Projects Fund.

(C) This represents the assessed property valuation received from the Municipality of Anchorage's Office of Management and Budget.

(D) The mill rate is calculated on calendar year taxes. Refer to page V-1 for the FY 2008-2009 computation.

(E) Includes \$500,000 of assessed taxes that were returned to the Municipality of Anchorage in December, 2004.

Anchorage School District
Fiscal Year 2008-2009

**TOTAL LOCAL TAX APPROPRIATION AND MILL RATES
FOR TEN FISCAL YEARS**

Fiscal Year (A)	Fiscal Year Local Tax Appropriation			Assessed Valuation	Mill Rate		
	General Fund	Debt Service Fund	Total Taxes Fiscal Year (B)		General Fund	Debt Service Fund	Total (D)
1999-2000	97,565,255	20,068,118	117,633,373	14,505,001,156	6.51	1.28	7.79
2000-2001	102,613,029	23,986,502	126,599,531	15,116,000,590	6.62	1.46	8.08
2001-2002	107,301,568	28,219,506	135,521,074	15,977,582,221	6.57	1.63	8.20
2002-2003	114,373,207	28,581,375	142,954,582	17,821,600,651	6.22	1.59	7.81
2003-2004	121,490,634	23,493,024	144,983,658	19,540,958,207	6.04	1.33	7.37
2004-2005	133,412,722	30,090,600	163,503,322 (C)	21,281,342,021	5.99	1.26	7.25
2005-2006	144,322,321	32,834,680	177,157,001	22,404,488,758	6.19	1.40	7.59
2006-2007	155,257,376	36,344,912	191,602,288	25,851,732,750	5.79	1.34	7.13
2007-2008	169,197,819	37,162,042	206,359,861	29,305,847,273	5.54	1.25	6.79
2008-2009	178,413,445	39,190,341	217,603,786	31,136,343,449	5.58	1.23	6.81

(A) Fiscal Year is July 1st through June 30th.

(B) Amounts shown are actual taxes received from the Municipality of Anchorage for FY 1999-2000 through FY 2006-2007 and projected taxes for FY 2007-2008 and for FY 2008-2009.

(C) Includes \$500,000 of assessed taxes that were returned to the Municipality of Anchorage in December, 2004.

(D) The mill rate is calculated on calendar year taxes. Refer to page V-1 for the FY 2008-2009 computation.

Anchorage School District
Fiscal Year 2008-2009

COST PER STUDENT FOR TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Expenditures (A)</u>	<u>Students (FTE)</u>	<u>Average Cost Per Student</u>	<u>Non-Instructional Expenditures (B)</u>	<u>Net Cost of Education (C)</u>	<u>Net Average Cost Per Student (FTE)</u>
1999-2000	370,913,634	48,553	7,639	64,476,105	306,437,529	6,311
2000-2001	384,726,300	49,002	7,851	67,279,259	317,447,041	6,478
2001-2002	403,642,072	49,441	8,164	72,389,254	331,252,818	6,700
2002-2003	412,013,152	49,791	8,275	78,866,619	333,146,533	6,691
2003-2004	439,164,395	49,431	8,884	89,832,250	349,332,145	7,067
2004-2005	472,513,444	49,239	9,596	13,267,318	459,246,126	9,327
2005-2006	524,206,186	49,071	10,683	107,515,874	416,690,312	8,492
2006-2007	565,742,862	49,116	11,519	109,069,224	456,673,638	9,298
2007-2008	642,920,250	48,580	13,234	115,236,713	527,683,537	10,862
2008-2009	680,769,943	47,650	14,287	119,277,180	561,492,763	11,784

- (A) Total of actual expenditures (budgeted FY 2007-2008 and FY 2008-2009) General Fund, Food Service Fund and Debt Service Fund. Does not include the Local/State/Federal Projects fund which include categorical grants and contracts.
- (B) Non-Instructional Expenditures consist of Pupil Transportation, Student Nutrition (Food Service Fund), Debt Service Fund, and through FY 2004-2005 the Community Education Program.
- (C) This column does not equate to the State of Alaska's Department of Education and Early Development definition of net cost of education.

Anchorage School District
Fiscal Year 2008-2009

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 1999-00 Actual	FY 2000-01 Actual	FY 2001-02 Actual	FY 2002-03 Actual	FY 2003-04 Actual
Adjusted Average Daily Membership	66,116.37	67,060.31	67,037.25	66,941.27	66,952.42
Base Student Allocation	\$ 3,940	\$ 3,940	\$ 4,010	\$ 4,010	\$ 4,169
Basic Need	260,498,479	264,217,621	268,819,373	268,434,493 (F)	279,124,639
Minus:					
Minimum Required Local Contribution (1)	(58,035,252)	(62,643,830)	(64,471,369)	(67,845,314)	(69,729,060)
Minus:					
Portion of Federal Impact Aid (2)	(4,960,229)	(5,189,535)	(5,669,425)	(5,153,104)	(5,323,297)
Add:					
Quality Schools	1,057,801	1,072,964	1,072,596	1,071,060	1,071,239
Learning Opportunity Grant (L.O.G.)		2,278,339	4,594,483	8,740,024	
Adjustment To:					
Prior Year Federal Impact Aid	2,196	95,007 (D)			
Other Adjustments			338,667 (E)	1,882,113 (E)	(43,205) (C)
Alaska Public School Funding Program	\$ 198,562,995	\$ 199,830,566	\$ 204,684,325	\$ 207,129,272	\$ 205,100,316
Average Daily Membership (ADM)	48,157	48,856	49,247	49,545	49,265
Revenue/ADM Including Quality Schools Only	4,123	4,044	4,063	4,004	4,163
Revenue/ADM Including L.O.G. Only	N/A	4,068	4,135	4,159	N/A
Revenue/ADM Including L.O.G. & Quality Schools	N/A	4,090	4,156	4,181	N/A
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,101	4,022	4,041	3,983	4,141

1) Minimum Required Local Contribution Deduction:

Defined as being the lesser of 45 percent of the preceding year's "basic need" or 4 mills times the total assessed valuation of local real estate, inventory and other taxed personal property for the second preceding year as determined by the State Department of Community and Regional Affairs - 1998-99 through 2008-09.

Actual State Assessed Valuation (In Thousands)	\$ 14,507,146	\$ 15,660,958	\$ 16,574,727	\$ 18,261,699	\$ 19,203,572
Calculated State Assessed Valuation (In Thousands)			16,117,842 (G)	16,961,328 (G)	17,432,265 (G)
Increase/(Decrease) from Prior Year Actual	549,923	1,153,812	913,769	1,686,972	941,873
State Assessed Valuation Date	01/01/98	01/01/99	01/01/00	01/01/01	01/01/02

2) Portion of Federal Impact Aid Deduction:

Total Eligible Federal Impact Aid (A)	9,596,667	9,360,634	10,951,601	10,001,173	10,565,870
% Required to Local Contribution	57.43%	61.60%	57.52%	57.25%	55.98%
Fed Impact Aid before 90% Deduct	5,511,366	5,766,151	6,299,361	5,725,672	5,914,774
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 4,960,229	\$ 5,189,535	\$ 5,669,425	\$ 5,153,104	\$ 5,323,297

(A) Eligible Federal Impact Aid is defined as the preceding year's actual receipts less the special education portion.

(B) Federal Impact Aid funds relating to students living on military land are directly transferred to the District rather than being used as a partial funding source by the State for the Alaska Public School Funding Program and State Tuition payments.

(C) Prior year adjustment reflected in audit.

(D) Includes: \$95,007 of FY 1999-2000 revenue received during FY 2000-2001.

(E) Prior year adjustment reflected in audit.

(F) For FY 2001-02 and beyond, Family Partnership Charter School was redesignated as a correspondence school by the State Department of Education, which results in reduced Alaska Public School Funding Program revenues.

(G) Effective FY 2001-02, SB 174 changed the Required Local Effort to include only 50% of the annual increase in assessed value compared to the 1999 base year of \$15,660,957,500.

Note: Prior to FY 1998-1999, the Instructional Unit Method was used to determine Alaska Public School Funding Program Revenue. Those figures can be found in the FY 2004-2005 Adopted Financial Plan.

Anchorage School District
Fiscal Year 2008-2009

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Revised	FY 2008-09 Projections
Adjusted Average Daily Membership	66,996.48	67,124.82	66,635.30	66,776.48	69,830.28
Base Student Allocation	\$ 4,576	\$ 4,919	\$ 5,380	\$ 5,380	\$ 5,480
Basic Need	306,575,911	330,186,990	358,497,914	359,257,462	382,669,932
Minus:					
Minimum Required Local Contribution (1)	(73,751,264)	(76,624,175)	(81,476,907)	(88,989,480)	(97,482,455)
Minus:					
Portion of Federal Impact Aid (2)	(6,373,929)	(5,926,505)	(4,699,016)	(5,312,906)	(5,553,016)
Add:					
Quality Schools	1,071,944	1,073,997	1,066,165	1,068,424	1,117,284
Learning Opportunity Grant (L.O.G.)					
Adjustment To:					
Prior Year Federal Impact Aid					
Other Adjustments					
Alaska Public School Funding Program	\$ 227,522,662	\$ 248,710,307	\$ 273,388,156	\$ 266,023,500	\$ 280,751,745
Average Daily Membership (ADM)	49,182	49,320	49,203	48,635	47,699
Revenue/ADM Including Quality Schools Only	4,626	5,043	5,556	5,470	5,886
Revenue/ADM Including L.O.G. Only	N/A	N/A	N/A	N/A	N/A
Revenue/ADM Including L.O.G. & Quality Schools	N/A	N/A	N/A	N/A	N/A
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,604	5,021	5,535	5,448	5,862

1) Minimum Required Local Contribution Deduction:

Defined as being the lesser of 45 percent of the preceding year's "basic need" or 4 mills times the total assessed valuation of local real estate, inventory and other taxed personal property for the second preceding year as determined by the State Department of Commerce and Community Development - 1998-99 through 2008-09.

Actual State Assessed Valuation (In Thousands)	\$ 21,214,675	\$ 22,651,130	\$ 25,077,496	\$ 28,833,783	\$ 33,080,270
Calculated State Assessed Valuation (In Thousands)	18,437,816 (D)	19,156,044 (D)	20,369,227 (D)	22,247,370 (D)	24,370,614
Increase/(Decrease) from Prior Year Actual	2,011,103	1,436,455	2,426,366	3,756,287	4,246,487
State Assessed Valuation Date	01/01/03	01/01/04	01/01/05	01/01/06	01/01/07

2) Portion of Federal Impact Aid Deduction:

Total Eligible Federal Impact Aid (A)	13,066,686	12,651,308	10,201,502	11,570,436	11,714,820
% Required to Local Contribution	54.20%	52.05%	51.18%	51.02%	52.67%
Fed Impact Aid before 90% Deduct	7,082,144	6,585,006	5,221,129	5,903,236	6,170,196
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 6,373,929	\$ 5,926,505	\$ 4,699,016	\$ 5,312,906	\$ 5,553,016

(A) Eligible Federal Impact Aid is defined as the preceding year's actual receipts less the special education portion.

(B) Federal Impact Aid funds relating to students living on military land are directly transferred to the District rather than being used as a partial funding source by the State for the Alaska Public School Funding and Program and State Tuition payments.

(C) Prior year adjustment reflected in audit.

(D) Effective FY 2001-02, SB 174 changed the Required Local Effort to include only 50% of the annual increase in assessed value compared to the 1999 base year of \$15,660,957,500.

Anchorage School District
Fiscal Year 2008-2009

**BUDGETED SCHOOL SUPPLY/EQUIPMENT EXPENDITURES
FOR TEN FISCAL YEARS**

Fiscal Year	ELEMENTARY			(A)	SECONDARY			(A)
	No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount		No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount	
(B) 1999-2000	60	\$98	\$2,963,731	10	Mid School (D)	\$104	\$966,125	
				13	Sr/Alt (E)	\$108	\$1,952,660 (C)	
2000-2001	60	\$90	\$2,755,002	10	Mid School (D)	\$96	\$893,452	
				13	Sr/Alt (E)	\$100	\$1,806,472 (C)	
2001-2002	60	\$90	\$2,685,764	10	Mid School (D)	\$96	\$937,356	
				13	Sr/Alt (E)	\$100	\$1,874,479 (C)	
2002-2003	60	\$90	\$2,570,118	10	Mid School (D)	\$96	\$1,014,448	
				13	Sr/Alt (E)	\$100	\$2,075,639 (C)	
2003-2004	60	\$90	\$2,557,695	10	Mid School (D)	\$96	\$1,001,788	
				13	Sr/Alt (E)	\$100	\$2,002,396 (C)	
2004-2005	60	\$90	\$2,490,586	10	Mid School (D)	\$96	\$995,373	
				14	Sr/Alt (E)	\$100	\$2,282,098 (C,F)	
2005-2006	60	\$81	\$2,269,517	10	Mid School (D)	\$86	\$834,363	
				15	Sr/Alt (E)	\$90	\$2,007,399 (C,G)	
2006-2007	60	\$81	\$2,346,380	10	Mid School (D)	\$86	\$836,131	
				15	Sr/Alt (E)	\$90	\$1,889,516 (C)	
2007-2008	60	\$89	\$2,453,883	11	Mid School (D)	\$94	\$1,135,894 (H)	
				15	Sr/Alt (E)	\$98	\$1,996,666 (C)	
2008-2009	60	\$89	\$2,433,534	11	Mid School (D)	\$94	\$932,454	
				15	Sr/Alt (E)	\$98	\$2,309,107 (C)	

- (A) Represents basic supply allocation budgeted in the Attendance Centers. Not included in these amounts are supplemental funds for textbook adoptions and emergency supply funds. These funds are budgeted in Elementary (1499), Middle (1799), and Secondary (1899) Unallocated Resources cost centers.
- (B) The per pupil allocation represents a combined supply/equipment allocation. This amount has been allocated as considered most appropriate given the building needs for supplies as compared to equipment.
- (C) This amount does not include funds allocated for the Learning Opportunity Intervention (LOI) funds, Vocational Education Enhancement Program or the School of Choice Program.
- (D) Middle Schools includes Polaris K-12.
- (E) High Schools/ Alternative Programs.
- (F) Amount includes the opening of South Anchorage High School, and the one-time corresponding triple supply allocation.
- (G) Amount includes the opening of Eagle River High School, and the one-time corresponding triple supply allocation.
- (H) Amount includes the opening of Begich Middle School, and the one-time corresponding four times supply allocation.