

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
- Expenditure Detail
- Personnel information
- 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

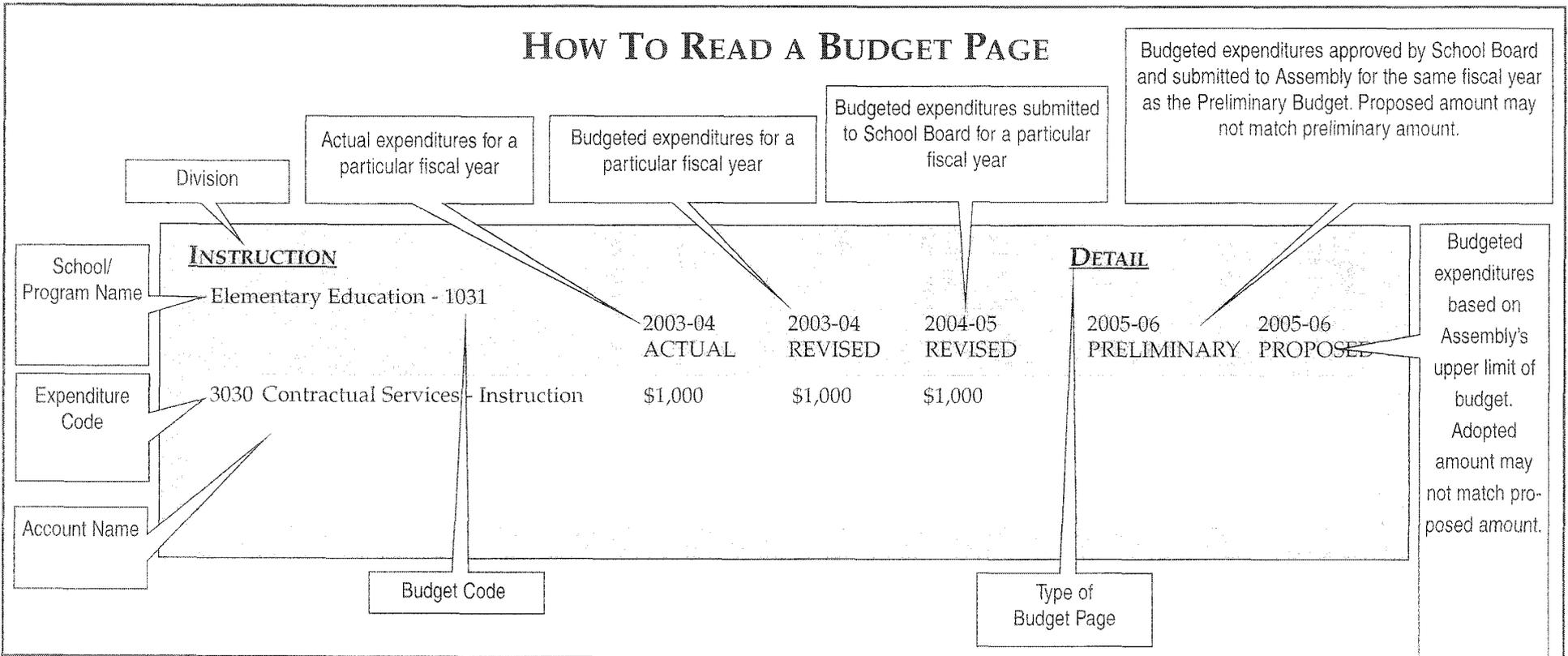
The totals include actual expenditures for the previous fiscal year; the adopted budget for the current fiscal year and the preliminary, proposed and adopted budgets for the next fiscal year. The Statement of Program describes the major operational activities, program and emphasis of the department or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

HOW TO READ A BUDGET PAGE



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	Publications Services	1150	Chinook	1380	Turnagain	1640	Re-Open		School
1002	Superintendent			1160	Chugach Optional	1384	Tyson, William	1653	Psychology	1789	Summer School
1004	Chief Financial Officer	1050	Communications	1170	Chugiak	1386	Ursa Major	1655	OT/PT Program		Middle Level
1006	Asst. Superintendent-Instruction	1051	Library Resources	1174	College Gate	1388	Ursa Minor	1658	Special Education- Middle School	1799	Unallocated Middle School Resources
1007	Asst. Superintendent-Support Services	1052	Audio-Visual Services	1180	Creekside Park	1390	Williwaw	1660	Special Education- Elementary	1800-1899	High Schools/ Alternative Programs
1010	Budgeting	1061	Custodial Services	1200	Eagle River	1400	Willow Crest	1663	Mt. Iliamna Preschool	1800	Bartlett High
1011	Accounting	1062	Security/Emergency Preparedness	1210	Fairview	1410	Wonder Park	1665	Special Education- High School	1805	King Career Center
1012	Purchasing	1063	Maintenance Projects	1215	Fire Lake	1450	Polaris K-12	1666	Outreach	1810	Chugiak High
1013	Risk Management	1064	Maintenance	1220	Girdwood	1489	Summer School Elementary	1667	Alternative Career Education	1815	Crossroads
1016	Human Resources	1065	Warehouse	1230	Government Hill	1499	Unallocated Elementary Resources	1670	Special Schools	1820	Dimond High
1019	Demographic/GIS Services	1066	Rentals	1235	Homestead	1500-1590	Charter School Attendance Centers	1673	Health Services	1830	East High
1023	Public Affairs	1067	Community Resources	1240	Inlet View	1510	Aquarian Charter School	1677	Summer School Special Education	1835	S.A.V.E.
1030	High School Education	1068	Community Education	1242	Kasuun	1530	Eagle Academy Charter School	1678	Unallocated Special Education Resources	1840	Service High
1031	Elementary Education	1075	Crossing Guards	1244	Kennedy	1540	Family Partnership Charter School	1679	Bilingual/Multi-cultural Education Program	1845	Steller Secondary
1032	Middle School Education	1080	Pupil Transportation-Administration	1245	Klatt	1545	Frontier Charter School	1680	Middle School Attendance Centers	1848	Summer School
1033	High School Activities	1081	Bus Operations	1246	Kincaid	1550	Highland Tech Charter School	1700-1799	Central Middle School of Science	1850	West High
1034	Middle School Activities	1082	Garage & Bus Maintenance	1248	Lake Hood	1585	Village Charter School	1710	Clark Middle School	1860	South High
1036	Curriculum & Instructional Services	1084	F/M Vehicle Maintenance	1250	Lake Otis	1599	Unallocated Charter Schools	1730	Gruening Middle School	1865	Eagle River High
1037	Training and Professional Development	1097	Association Benefits	1257	Mt. Spurr	1601-1679	Special Education Attendance Centers	1740	Hanshew Middle School	1875	McLaughlin Youth Center
1038	Assessment & Evaluation	1098	Sick Leave Bank	1260	Mt. View	1612	Gifted	1750	Mears Middle School	1880	Benny Benson
1039	Technology/ MIS	1099	Non-Departmental	1270	Muldoon	1625	Whaley School	1755	Mirror Lake Middle School	1881	SEARCH
1043	Music- Districtwide	1100-1499	Elementary Attendance Centers	1280	North Star	1630	Providence Heights	1760	Romig Middle School	1884	Continuation School
1045	Art-Districtwide	1100	Abbott Loop	1288	Northern Lights ABC	1638	Speech/Language	1770	Wendler Middle School	1885	AVAIL
1048	Grant Writer Svcs	1098	Sick Leave Bank	1300	Northwood			1780	Goldenview Middle	1899	Unallocated High School Resources
		1099	Non-Departmental	1310	Nunaka Valley					3010	Fund Capital Projects
		1100-1499	Elementary Attendance Centers	1315	Ocean View					6639	Food Service Administration
		1100	Abbott Loop	1320	O'Malley					6640	Food Service Center
		1110	Airport Heights	1324	Orion					6641	Elementary Kitchens
		1112	Alpenglow	1328	Ptarmigan					6642	Middle School Kitchens
		1114	Aurora	1330	Rabbit Creek					6643	High School Kitchens
		1115	Baxter	1335	Ravenwood					6644	Food Service Delivery
		1116	Bayshore	1340	Rogers Park						
		1118	Bear Valley	1345	Russian Jack						
		1120	Birchwood ABC	1350	Sand Lake						
		1125	Bowman, Willard	1360	Scenic Park						
		1130	Campbell	1362	Spring Hill						
		1140	Chester Valley	1363	Trailside						
				1364	Susitna						
				1365	Taku						
				1370	Tudor						

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

*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 \$75 per activity. High school students pay \$125 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, 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, Schedulers, 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 and High School 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, Neighborhood Community Patrols, Custodial Supervisors, 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, Braillists, Interpreters, 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	One-and-a-half to two-hour positions for assistance during the lunch hour at elementary and middle schools.		