

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. School Board work sessions are scheduled on the third 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 Committee (MECC) is composed of nine 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. Collectively they form the Anchorage Council of PTA.

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. Last year, the District's Community Resources office received about 5,400 requests for activities.

Community Education provides a comprehensive delivery of more than 2,950 programs for the educational, cultural and recreational needs of students and community members Districtwide. Community Schools operate at 12 elemen-

tary schools and one middle school. Each community school is staffed with a coordinator who works with volunteers throughout the city. The following six components of community education are provided Districtwide: K-12 enrichment of the classroom curriculum, interagency cooperation, community development, activities for youth and families, activities for adults and facility utilization. Community Education also coordinates the federally funded 21st Century Community Learning Centers at two middle schools and 16 elementary schools.

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 more than 200,000 afternoon and weekend activities for about 1,000 community and school groups. Primary user groups include: Municipality of Anchorage, Sports and Recreation Department; Chinese, Japanese and Korean schools; Boy Scouts and Girl Scouts; Community Councils; Campfire; PTA Council; YMCA; University of Alaska Anchorage; and multiple youth sports associations.

STANDARD SCHOOL PROGRAM

Elementary schools provide the initial school experience for children in kindergarten through 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 (7-8) and high school (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.

The District's graduation requirements are as follows:

	Total Credits Required	22.5 Credits		
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. 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 15 ½ 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. Any person, group or organization may apply to the School Board to operate a charter school; however, by statute, no more than 10 charter schools may operate in the District at any one time. Charter schools offer alternative teaching methods or curriculum and more independence than regular public schools. Five charter schools are operating in FY 2004-2005: Aquarian K-6, Family Partnership K-12, Frontier K-12, Highland Tech 7-10, Village K-8.

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

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

Indian Education meets educational and cultural needs of Alaska Native and American Indian students. **Bilingual Education** 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 are offered at Sand Lake, Chugiak and Government Hill elementary schools. Students in grades 1 through 6 at Sand Lake are taught mathematics, science, social studies and health in Japanese. Students in kindergarten through fifth-grade at Chugiak are taught the same subjects in Spanish. A Spanish two-way partial immersion program is located at Government Hill Elementary School in grades K-6. In the two-way model, 50 percent of the students are native Spanish speakers and the other 50 percent are English speakers desiring to learn Spanish.

Martin Luther King Jr. Career Center offers high school students, 10th-through 12th-grades, vocational training in 26 occupations.

Montessori Program is offered at Denali Elementary School. Students in kindergarten through grade 6 learn in an open classroom stressing individualized learning in a specially prepared environment using materials that are based on students' developmental stages. Children progress at a rate appropriate to each one's 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.

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 program at West High are designed to emphasize the Alaska Native culture. These programs are open to all students. The primary 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.

Slingerland Multi-Sensory Language Arts Program 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.

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 performance for the School Board and community. Copies of the document may be obtained from the Public Affairs office.

Attendance

The overall attendance in Anchorage schools has been about 93 percent for the past five years.

Drop Out Rate

During the 2002-03 school year, the dropout rate in grades 7-12 was 5.3 percent, compared to 6.0 percent the previous year.

Grades

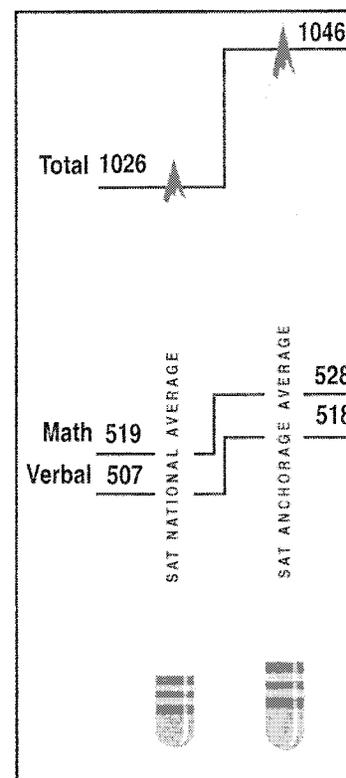
Students are graded on a four point scale with a 2.0 grade point average being the equivalent of a "C" average. The grade point average for students in grades 9-12 during 2001-02 was 2.4, or "C+." About 55 percent of all grades given in high schools were "A" or "B."

TEST RESULTS

College Entrance Exams

In 2002-03, our students' average scores on the SAT and ACT college entrance exams continued to be above the national averages. Fifty-nine percent of ASD graduates took the SAT and 26 percent of ASD graduates took the ACT. Some graduates took both exams.

Scholastic Achievement Test

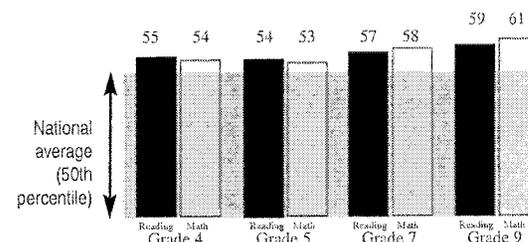


American College Test

	Nation	Anchorage
Math	20.6	23.3
English	20.3	21.6
Composite	20.8	22.6

2002-03 Norm-Referenced Achievement Tests

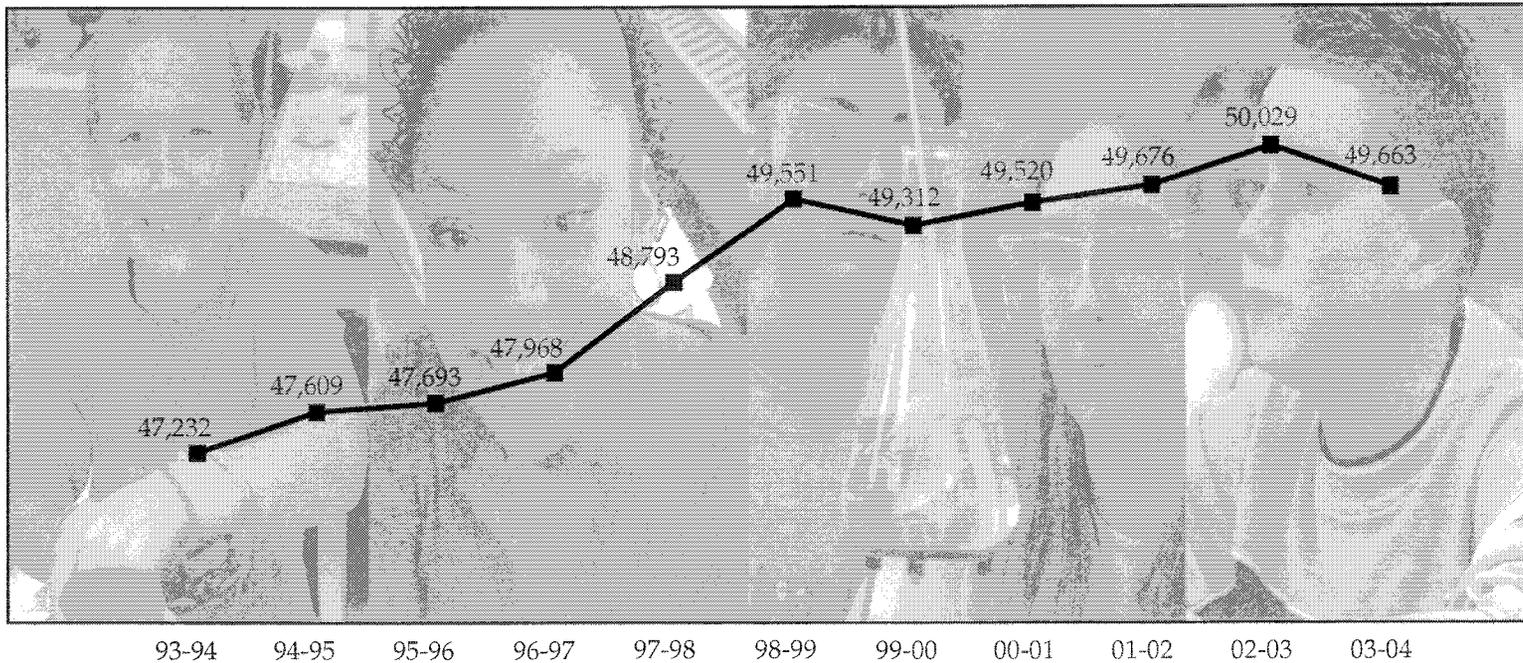
Students in grades 4, 5, 7 and 9 took the norm-referenced TerraNova/CAT 6 tests. Students continue to score above the national average.



DID YOU KNOW?

- The average ASD scores on the state benchmark tests and the Alaska High School Graduation Qualifying Exam are better than the Alaska state averages.
- High school students took 1,862 Advanced Placement tests in 2002-03, and 63 percent of the students scored high enough to qualify for college and university credit.

ENROLLMENT 1993-94 THROUGH 2003-04



FINANCIAL OUTLOOK

In fiscal year 2004-05, the District is budgeted to receive approximately 58.7 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 53.7 percent of the District's General Fund revenues for fiscal year 2004-05. 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 projected at 7.29 mills, based on 100 percent of taxable property values.

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 and the Quality Schools Initiative 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; challenging each student academically; maximizing opportunities for lifelong learning; offering extracurricular activities; and collaborating with other community agencies where appropriate.

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 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.

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:

- a. There will be at least a ten percent decrease from the previous year in the percent of students who are not proficient in math and language arts in each designated group at every school.
- b. The percentage of students in each designated group in the advanced proficient group at each school will increase by at least ten percent over a two- year period.
- c. The number of designated groups across the District that do not meet the State-defined AMO will decrease by five percent over the previous year.

Performance will be assessed on:

- a. Alaska Benchmark Exams (Grades 3, 6, 8)
- b. Terra Nova- CAT 6 (Grades 4, 5, 7, and 9)
- c. Alaska High School Graduation Qualifying Exam

These various 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 students in grades eleven and twelve who have not yet passed the Alaska High School Graduation Qualifying Exam.

Note: The State defined AMO for 2003-2004 Language Arts is 64.03 and Math is 54.86. The State defined AMO for 2004-2005 will be Language Arts 70.03 and Math is 62.83.

2. A higher percentage of students in each designated group at each school will master basic skills and strategies to read independently by the end of the third grade.

Indicators:

- a. Over a two year period, there will be an increase of at least five percent of students in each designated group at each school demonstrating proficiency or higher on the reading portion of the grade three Alaska Benchmark Reading Exam.
- b. Over a two year period, there will be an increase of at least five percent of students demonstrating proficiency or higher at each school as measured by the District assessment of student reading.

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

Indicators:

The percentage of students in each group who successfully complete each of the following courses as specified will increase by five percent in a two year period: Algebra I in grade eight, Geometry in grade nine, and Algebra II in grade ten.

Reporting directions:

- a. Grades earned in each class will also be reported.
- b. Student grades and credits earned by students in Algebra classes for each middle and high school will be reported by student grade level.

Process directions for math department and math teachers:

- a. The District will continue to develop and implement training in math content and teaching strategies for elementary and middle school teachers.
- b. The District will 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.

4. There will be at least a five-percent decrease in the dropout rate of middle and high school students over a period of two years as compared to the 2002–2003 school year.

5. There will be at least a five-percent increase in the number of students taking AP courses for the 2003-2004 school year.

Facility Locations

Elementary

- 1. **E5** Abbott Loop 742-5400
8427 Lake Otis Pkwy., 99507-3599
- 2. **F2** Airport Heights 742-4550
1510 Alder Dr., 99508-2999
- 89. **A2** Alpenglow 742-3300
19201 Driftwood Bay Dr., Eagle River,
99577-8579
- 3. **E1** Aurora 753-6223
5085 10th Street, E.A.F.B., 99506-1199
- 4. **G3** Baxter 742-1750
2991 Baxter Rd., 99504-3999
- 5. **C6** Bayshore 349-1514
11500 Bayshore Dr., 99515-2400
- 19. **G8** Bear Valley 742-5900
15001 Mountain Air Dr., 99516-4400
- 6. **A1** Birchwood ABC 742-3450
17010 Birchtree Lane, P.O. Box 770400,
Eagle River, 99577-0400
- 88. **E6** Bowman, Willard L. 742-5600
11700 Gregory Rd., 99516-1907
- 7. **D5** Campbell 742-5560
7206 Rovena St., 99518-2176
- 8. **G3** Chester Valley 337-9502
1750 Patterson St., 99504-2799
- 9. **C5** Chinook 742-6700
3101 W. 88th Ave., 99502-5396
- 10. **E2** Chugach Optional 742-3730
1205 "E" St., 99501-4499
- 11. **B1** Chugiak 742-3400
19932 Old Glenn Hwy., P.O. Box 670030,
Chugiak, 99567-0030
- 12. **G3** College Gate 742-1500
3101 Sunflower, 99508-4794
- 13. **H2** Creekside Park 742-1550
7500 E. 6th Ave., 99504-1999
- 14. **E2** Denali K-8 742-4500
148 E. 9th Ave., 99501-3699
- 15. **A2** Eagle River 742-3000
10900 Old Eagle River Rd., Eagle River,
99577-8096
- 17. **E2** Fairview 279-0671
1327 Nelchina St., 99501-4896
- 84. **A2** Fire Lake 742-3350
13801 Old Glenn Hwy., P.O. Box 772569,
Eagle River, 99577-2569
- 18. **H8** Girdwood 742-5300
(Crow Creek Rd.) P.O. Box 189, Girdwood,
99587-0189
- 20. **E2** Government Hill 742-5000
525 Bluff Dr., 99501-1198
- 21. **A2** Homestead 742-3550
18001 Baranoff St., Eagle River 99577-8299
- 22. **F7** Huffman 742-5650
12000 Lorraine St., 99516-2100
- 23. **D3** Inlet View 277-7681
1219 "N" St., 99501-4299
- 92. **F5** Kasuun 349-9444
4000 E. 68th Ave., 99507-2530
- 90. **C5** Kincaid 245-5530
4900 Raspberry Rd., 99502-1900
- 25. **D6** Klatt 522-1080
11900 Juniper Dr., 99515-3200
- 91. **C4** Lake Hood 245-5521
3601 W. 40th Ave., 99517-2702

- 26. **F3** Lake Otis 277-3536
3331 Lake Otis Pkwy., 99508-4598
- 27. **E2** Mt. Iliamna 753-8235
4140 Eaker Ave., E.A.F.B., 99506-1499
- 28. **F1** Mt. Spurr 753-9225
8414 McGuire Ave., E.A.F.B., 99506-1299
- 29. **F2** Mt. View 742-3900
4005 McPhee Ave., 99508-1499
- 30. **H2** Muldoon 742-1460
515 Cherry St., 99504-2199
- 31. **D3** North Star 742-3800
605 W. Fireweed Lane, 99503-1998
- 32. **F4** Northern Lights ABC 563-2439
2424 E. Dowling Rd., 99507-1972
- 33. **D4** Northwood 742-6800
4807 Northwood Dr., 99503-3145
- 34. **G3** Nunaka Valley 333-6511
1905 Twining Dr., 99504-3099
- 35. **E7** Ocean View 742-5850
11911 Johns Rd., 99515-3438
- 36. **G6** O'Malley 742-5800
11100 Rockridge Dr., 99516-1884
- 37. **E2** Orion 753-2151
5112 Arctic Warrior Drive, E.A.F.B., 99506-1498
- 41. **E4** Polaris K-12 742-8700
1444 E. Dowling Rd., 99507-1911
- 38. **G2** Ptarmigan 337-9589
888 Edward St., 99504-1699
- 39. **E7** Rabbit Creek 742-5700
13650 Lake Otis Pkwy., 99516-3400
- 40. **A2** Ravenwood 742-3250
9500 Wren Lane, P.O. Box 773049, Eagle River,
99577-8737
- 42. **E3** Rogers Park 742-4800
1400 E. Northern Lights Blvd., 99508-4281
- 43. **F3** Russian Jack 742-1300
4420 E. 20th Ave., 99508-3598
- 44. **C5** Sand Lake 243-2161
7500 Jewel Lake Rd., 99502-2878
- 45. **G4** Scenic Park 742-1650
3933 Patterson St., 99504-4599
- 85. **F6** Spring Hill 742-5450
9911 Lake Otis Pkwy., 99507-4251
- 46. **H3** Susitna 742-1400
7500 Tyone Cir., 99504-3299
- 47. **E5** Taku 349-4453
701 E. 72nd Ave., 99518-2806
- 97. **G5** Trailside 742-5500
5151 Abbott Rd., 99507
- 48. **E4** Tudor 742-1050
1666 Cache Dr., 99507-1399
- 49. **C3** Turnagain 243-3226
3500 W. Northern Lights Blvd., 99517-3318
- 93. **F2** Tyson, William 258-0018
2801 Richmond Ave., 99508-1099
- 50. **C2** Ursa Major 742-1600
454 Dyea St., Ft. Rich, 99505-1198
- 51. **C2** Ursa Minor 428-1311
336 Hoonah Ave., Ft. Rich, 99505-1299
- 52. **F3** Whaley 742-2350
2220 Nichols St., 99508-3496
- 53. **F2** Williaw 742-2000
1200 San Antonio St., 99508-2766
- 54. **D4** Willow Crest 742-1000
1004 W. Tudor Rd., 99503-7096
- 55. **G2** Wonder Park 337-1569
5100 E. 4th Ave., 99508-2599
- 56. **D5** Wood, Gladys 742-6760
7001 Cranberry St., 99502-3199

Middle School

- 59. **D3** Central Middle School of Science ... 742-5100
1405 "E" St., 99501-5098
- 61. **F2** Clark Middle School 742-4700
150 S. Bragaw St., 99508-1398

- 95. **G8** Goldenview Middle School 348-8626
15800 Golden View Dr., 99516-4924
- 65. **A2** Gruening Middle School 742-3600
9601 Lee St., Eagle River, 99577-8399
- 66. **F6** Hanshew Middle School 349-1561
10121 Lake Otis Pkwy, 99507-4298
- 86. **C6** Mears Middle School 349-3332
2700 W. 100th Ave., 99515-2200
- 94. **B1** Mirror Lake Middle School 742-3500
22901 Lake Hill Dr., Chugiak, 99567-5584
PO Box 672069, Chugiak, 99567-2069
- 68. **D3** Romig Middle School 742-5200
2500 Minnesota Dr., 99503-2398
- 74. **F3** Wendler Middle School 742-7300
2905 Lake Otis Pkwy., 99508-4599

High School

- 96. **E2** AVAIL 742-4930
425 "C" Street, 99501-2323
- 57. **H2** Bartlett High School 742-1800
25-500 N. Muldoon Rd., 99506-1698
- 70. **G4** Benny Benson Secondary 337-0016
4515 Campbell Airstrip Rd., 99507-1267
- 60. **A2** Chugiak High School 742-3050
16525 S. Birchwood Loop Rd., P.O. Box 770218,
Eagle River, 99577-0218
- 64. **D4** Continuation Program 742-1170
401 W. International Airport Rd. #27, 99518
- 62. **C5** Dimond High School 742-7000
2909 W. 88th Ave., 99502-5397
- 63. **F3** East High School 742-2100
4025 E. Northern Lights Blvd., 99508-3599
- 58. **F3** King Career Center 742-8900
2650 E. Northern Lights Blvd., 99508-4170
- 67. **F3** McLaughlin Secondary School 742-1120
2600 Providence Dr., 99508-4678
- 69. **E4** SAVE High School 742-1250
410 E. 56th Ave., 99518-1244
- 72. **G5** Service High School 742-8100
5577 Abbott Rd., 99507-4399
- 98. **F6** South Anchorage High School 742-6200
13400 Elmore Rd., 99516
- 73. **D3** Steller Secondary 742-4950
2508 Blueberry Rd., 99503-2693
- 75. **D3** West High School 742-2500
1700 Hillcrest Dr., 99517-1399

Charter Schools

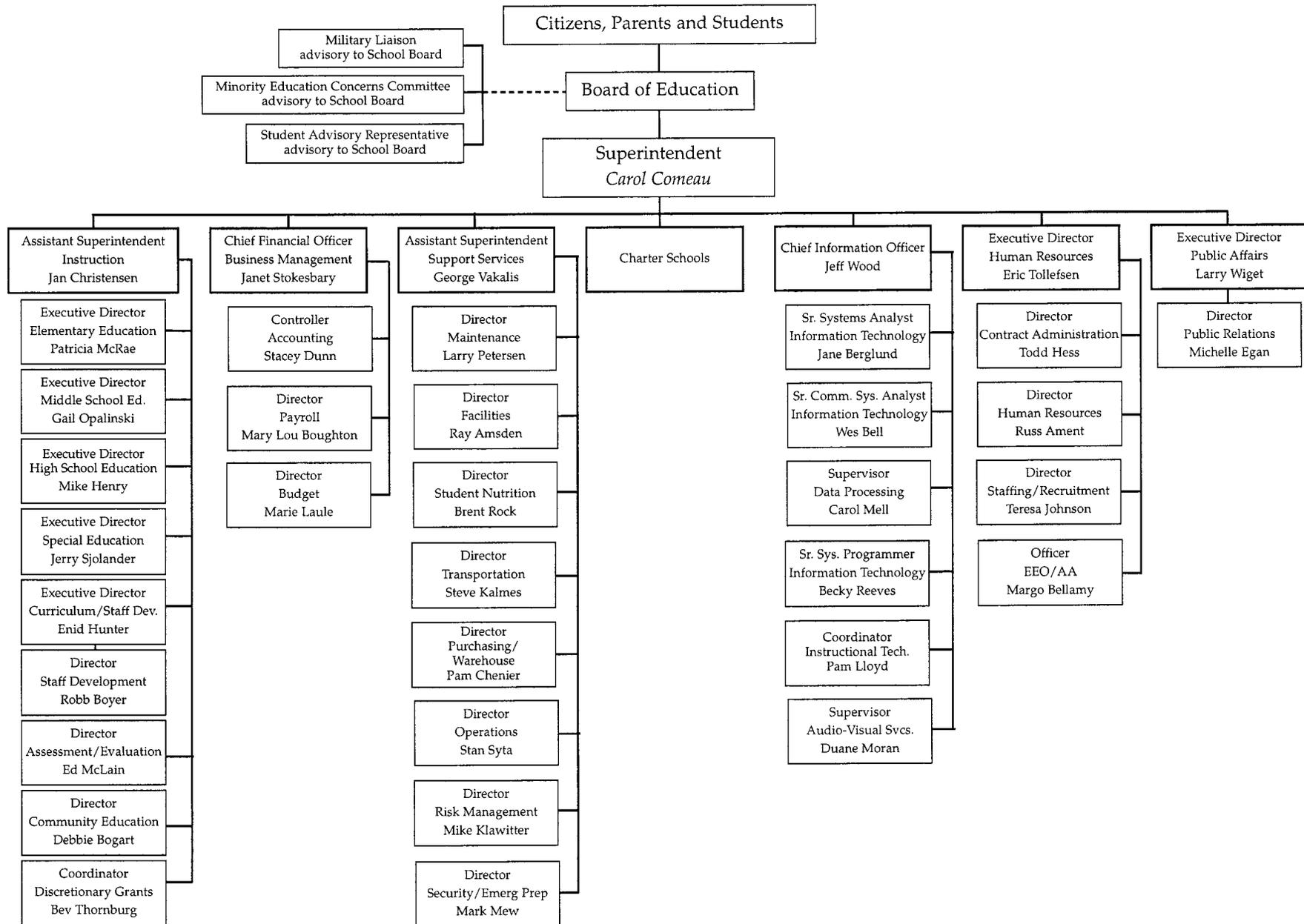
- 71. **D3** Aquarian 742-4900
1705 W. 32nd Ave
- 80. **E3** Family Partnership 742-3700
3339 Fairbanks St., 99503-4145
- 24. **D3** Frontier 742-1180
400 W. Northern Lights Blvd., Suite 9
- 16. **G3** Highland Tech 742-1700
5530 E. Northern Lights Blvd.
- 71. **D3** Village 742-3728
3020 Minnesota Dr. Suite 8-E

Support Services

- 76. **F2** Administration Building 742-4000
P.O. Box 196614, 4600 DeBarr Rd., 99519-6614
- 77. **D2** Curriculum/Evaluation 742-4464
1016 W. 6th Ave., 99501
- 78. **D3** Data Processing/Records 742-4600
1602 Hillcrest Dr., 99517-1347
- 79. **E7** Facilities/Maintenance 345-7915
1301 Labar St., 99515-3517
- 81. **E7** Operations 348-5122
1201 Labar St., 99515-3579
- 83. **D4** Purchasing/Warehouse 742-8621
4919 Van Buren St., 99517-3188
- 82. **E7** Student Nutrition 348-5142
1307 Labar St., 99515-3517
- 87. **F4** Transportation 742-1200
3580 Tudor Rd., 99507-1218

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

JANUARY 2004



II. Financial Planning & Budget Development Calendar

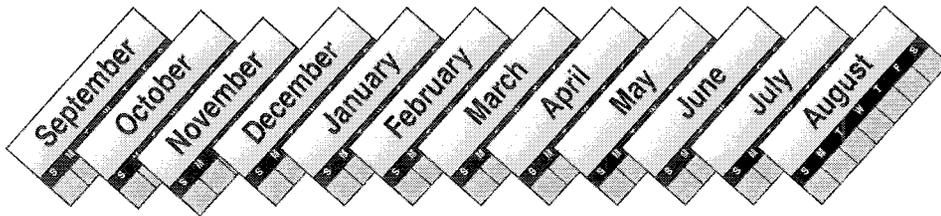
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

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 Public Affairs 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 revisions 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 2004-2005

ENROLLMENT FORECASTING CONSIDERATIONS

The FY 2004-05 Financial Plan was developed based on an enrollment projection of 49,499 students. For budget planning purposes, this number is converted to 49,274 students on a full time equivalent (FTE) basis. The projected enrollment is an decrease of 401 students; the previous year's actual enrollment on September 30 was 49,663.

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, 2004

	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	67	34	.14%
Full-Day Kindergarten	3,499	3,499	7.07
Grades 1-6	<u>22,080</u>	<u>22,080</u>	<u>44.61</u>
Elementary (K-6)	25,646	25,613	51.82
Grades 7-8	8,142	8,142	16.45
Grades 9-12	<u>14,530</u>	<u>14,530</u>	<u>29.35</u>
Secondary (7-12)	22,672	22,672	45.80
Special Education (B)	<u>1,181</u>	<u>989</u>	<u>2.38</u>
TOTAL	<u>49,499</u>	<u>49,274</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 2004-05.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2004-05 the revenue is projected to provide \$202,627,150 or 53.7 percent, of General Fund revenues. The Foundation Program formula incorporates school district cost factors (reviewed biannually by the Department of Education), provides quality grants and a base student allocation of \$4,169 per Average Daily Membership (ADM).

Alaska Public School Funding Program				
	2003-04	2004-05	Increase	
	Projected	Projected	(Decrease)	%
General Fund Revenue	\$206,308,819	\$202,627,150	(\$3,681,669)	(1.74%)
Amount per student (FTE)	\$4,157	\$4,112	(\$45)	(1.08%)

The 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 \$4,169 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 \$73,751,264 for next year is based on the state's Anchorage area assessed valuation of \$18.4 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, 2003.

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 2004-05, the local municipal tax contribution is \$134,451,301 which will provide 35.6 percent of the General Fund revenues.

Since 1994, the property tax mill rate for the General Fund and Debt Service Fund has ranged from a combined low of 6.46 mills in 1994 to a high of 8.20

mills in 2001. The 2004 General Fund mill rate is 6.03 and the Debt Service Fund mill rate is 1.26 for a combined total of 7.29 mills. The areawide assessed valuation of property increased by \$1.7 billion to \$21.2 billion, an increase of 8.6 percent.

Local Property Taxes				
	2003-04	2004-05		
General Fund	Projected	Projected	Increase	%
Local Tax Contribution	\$121,490,634	\$134,451,301	\$12,960,667	10.7%
Taxes Per Student (FTE)	\$2,448	\$2,729	\$281	11.48%

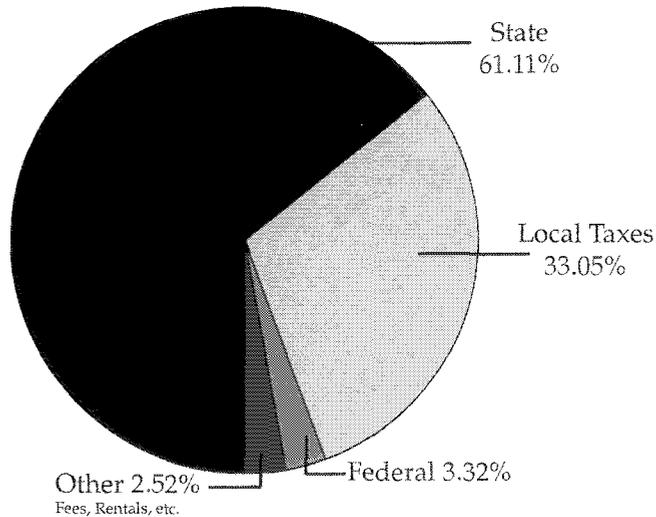
REVENUE STATISTICS

The following schedule compares selected FY 2004-05 revenue statistics with those of FY 2003-04.

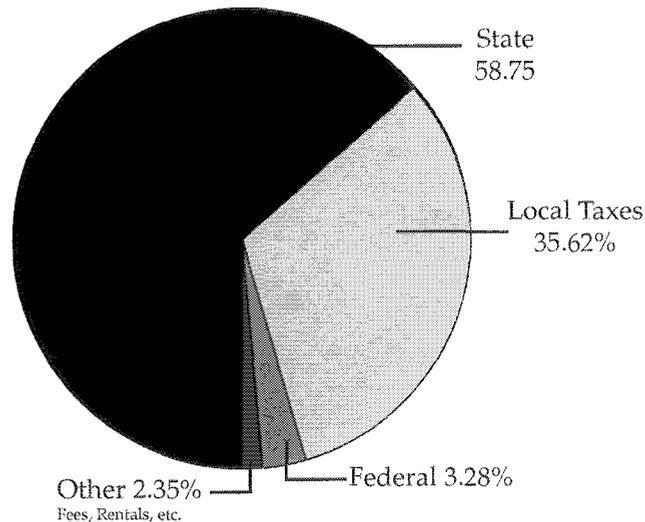
Two Fiscal Years' Revenues Compared				
	2003-04	2004-05	Increase	
	Projected	Projected	(Decrease)	%
Alaska Public School Funding Revenue	\$206,308,819	\$202,627,150		(1.78%)
Local Property Taxes - Fiscal Year				
- General Fund	\$121,490,634	\$134,451,301		10.7%
- Debt Service Fund	23,493,024	29,942,105		27.45%
TOTAL	\$144,983,658	\$164,393,406		
-General Fund Mill Rate	6.04	6.03		
-Debt Service Fund Mill Rate	1.33	1.26		
TOTAL Mill Rate	7.37	7.29		
Assessed Valuation	\$19,540,958,207	\$21,230,914,067		

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

General Fund Revenue
2003-04



Projected General Fund Revenue
2004-05



EXPENDITURES

In most cases, for preliminary planning of a maintenance-level budget, no more than the existing level of program expenditures is planned for school and departmental budget development purposes.

The budget development guidelines for FY 2004-05 are below:

• **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 86.2 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 the current year's pupil to classroom teacher ratios:

- Kindergarten (FTE): 22 to 1
- Grade 1: 22.5 to 1
- Grade 2: 25.5 to 1
- Grades 3: 25.5 to 1
- Grades 4-6: 28.5 to 1
- Grades 7-12: 26.79 - 28.33 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 Anchorage area Consumer Price Index for 2003 is estimated to be 2.29 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

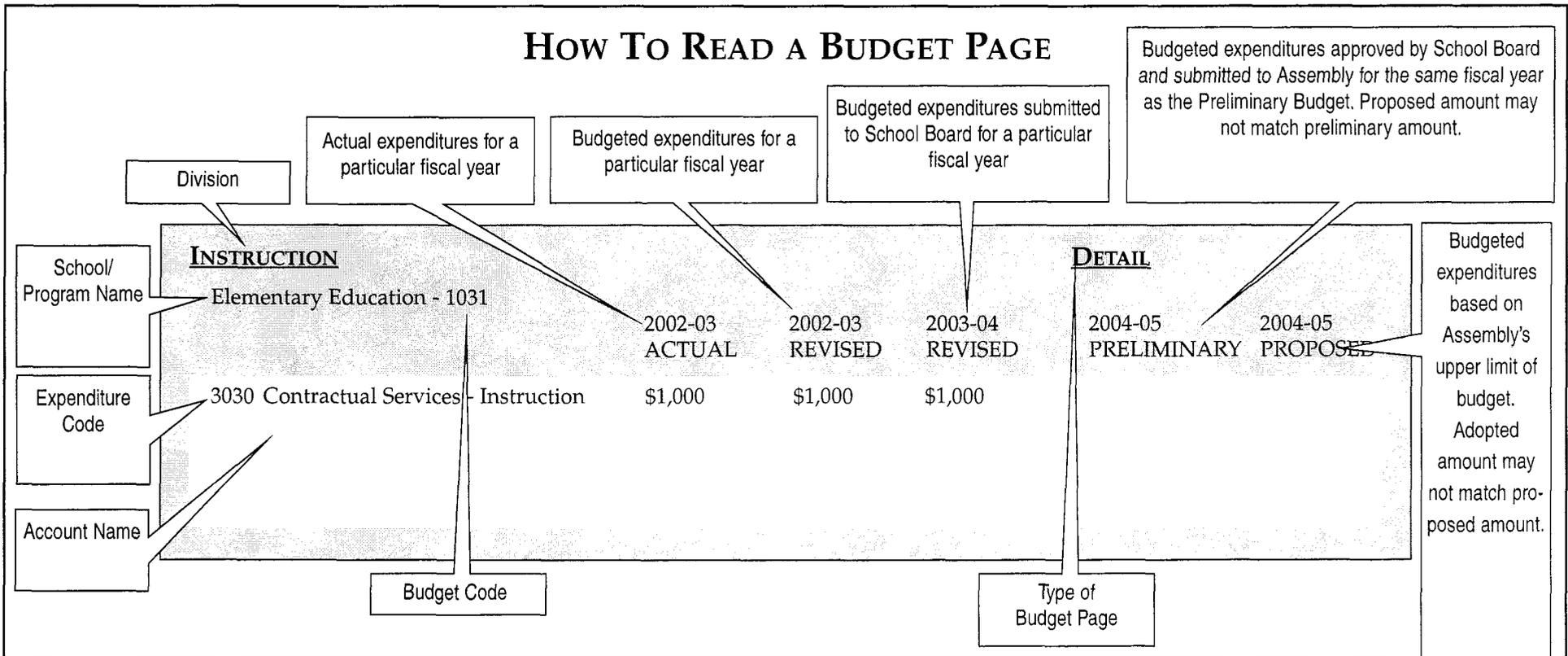
The totals include actual expenditures for the previous fiscal year; the adopted budget for the current fiscal year and the preliminary, proposed and adopted budgets for the next fiscal year. The Statement of Program describes the major operational activities, program and emphasis of the department or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

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	1655	OT/PT Program	Middle Level
1002	Superintendent			1160	Chugach Optional	1384	Tyson, William	1658	Special Education- Middle School	1799 Unallocated Middle School Resources
1004	Chief Financial Officer	1050	Public Relations	1170	Chugiak	1386	Ursa Major			
1006	Asst. Superinten- dent-Instruction	1051	Library Resources	1174	College Gate	1388	Ursa Minor	1660	Special Education- Elementary	1800-1899 High Schools/ Alternative Programs
1007	Asst. Superinten- dent-Support Services	1052	Audio-Visual Services	1180	Creekside Park	1390	Williwaw	1663	Mt. Iliamna Preschool	1800 Bartlett High 1805 King Career Center
1010	Budgeting	1061	Custodial Services	1190	Denali	1400	Willow Crest			1810 Chugiak High 1815 Crossroads
1011	Accounting	1062	Security/Emergency Preparedness	1200	Eagle River	1410	Wonder Park	1665	Special Education- High School	1820 Dimond High 1830 East High
1012	Purchasing	1063	Maintenance	1210	Fairview	1418	Wood, Gladys	1666	Outreach	1835 S.A.V.E. 1840 Service High
1013	Risk Management	1064	Maintenance Projects	1215	Fire Lake	1450	Polaris K-12	1667	Alternative Career Education	1845 Steller Secondary 1848 Summer School
1016	Human Resources	1065	Warehouse	1220	Girdwood	1489	Summer School Elementary	1670	Special Schools	1850 West High 1860 South High
1019	Demographic/GIS Services	1066	Community Services	1230	Government Hill	1499	Unallocated Elementary Resources	1673	Health Services	1875 McLaughlin Youth Center
1023	Public Affairs	1067	Community Resources	1235	Homestead	1500-1590	Charter School Attendance Centers	1678	Summer School Special Education	1880 Benny Benson 1881 SEARCH
1030	High School Education	1068	Community Education	1242	Kasun	1510	Aquarian Charter School	1679	Unallocated Special Education Resources	1884 Continuation School 1885 AVAIL
1031	Elementary Education	1075	Crossing Guards	1244	Kennedy	1540	Family Partnership Charter School	1680	Bilingual/Multi- cultural Education Program	1899 Unallocated High School Resources
1032	Middle School Education	1080	Pupil Transportation- Administration	1245	Klatt	1545	Frontier Charter School	1700-1799	Middle School Attendance Centers	3010 Fund Capital Projects
1033	High School Activities	1081	Bus Operations	1246	Kincaid	1550	Highland Tech Charter School	1700	Central Middle School of Science	6639 Food Service Administration
1034	Middle School Activities	1082	Garage & Bus Maintenance	1248	Lake Hood	1585	Village Charter School	1710	Clark Middle School	6640 Food Service Center 6641 Elementary Kitchens
1036	Curriculum & Instructional Services	1084	F/M Vehicle Maintenance	1250	Lake Otis	1599	Unallocated Charter Schools	1730	Gruening Middle School	6642 Middle School Kitchens
1037	Training and Professional Development	1097	Association Benefits	1257	Mt. Spurr	1601-1679	Special Education Attendance Centers	1740	Hanshew Middle School	6643 High School Kitchens
1038	Assessment & Evaluation	1098	Sick Leave Bank	1260	Mt. View	1601	Special Education	1750	Mears Middle School	6644 Food Service Delivery
1039	Technology/ MIS	1099	Non-Departmental	1270	Muldoon	1603	Deaf	1755	Mirror Lake Middle School	
1043	Music- Districtwide	1100-1499	Elementary Attendance Centers	1280	North Star	1604	Blind/Visually Impaired	1760	Romig Middle School	
1045	Art-Districtwide	1100	Abbott Loop	1290	Northern Lights ABC	1612	Gifted	1770	Wendler Middle School	
1048	Grant Writer Svcs	1097	Association Benefits	1300	Northwood	1625	Whaley School	1780	Goldenview Middle School	
		1098	Sick Leave Bank	1310	Nunaka Valley	1630	Providence Heights			
		1099	Non-Departmental	1315	Ocean View	1638	Speech/Language			
		1100-1499	Elementary Attendance Centers	1320	O'Malley	1640	Re-Open			
		1100	Abbott Loop	1324	Orion	1653	Psychology			
		1110	Airport Heights	1328	Ptarmigan					
		1112	Alpenglow	1330	Rabbit Creek					
		1114	Aurora	1335	Ravenwood					
		1115	Baxter	1340	Rogers Park					
		1116	Bayshore	1345	Russian Jack					
		1118	Bear Valley	1350	Sand Lake					
		1120	Birchwood ABC	1360	Scenic Park					
		1125	Bowman, Willard	1362	Spring Hill					
		1130	Campbell	1363	Trailside					
		1140	Chester Valley	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-one-half to two-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 2004-2005

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				Revised FY 2004-2005 Revenues/Sources Projections	Revised FY 2004-2005 Expenditures Projections
	Local	Other	State	Federal		
	Taxes					
General	\$ 134,451,301	\$ 8,868,300	\$ 221,717,470	\$ 12,380,000	\$ 377,417,071	\$ 377,417,071
Food Service	0	6,406,387	0	7,378,925	13,785,312	13,785,312
Debt Service	29,942,105	7,106,169	31,211,224	0	68,259,498	68,259,498
	<u>164,393,406</u>	<u>22,380,856</u>	<u>252,928,694</u>	<u>19,758,925</u>	<u>459,461,881</u>	<u>459,461,881</u>
Local, State and Federal Projects	<u>0</u>	<u>744,026</u>	<u>1,497,461</u>	<u>38,758,513</u>	<u>41,000,000</u>	<u>41,000,000</u>
TOTAL	\$ <u>164,393,406</u>	\$ <u>23,124,882</u>	\$ <u>254,426,155</u>	\$ <u>58,517,438</u>	\$ <u>500,461,881</u>	\$ <u>500,461,881</u>
Percentage of Revenue Sources to Total Revenue Projections	32.85%	4.62%	50.84%	11.69%	100.00%	

**Computation of Total Taxes
for Calendar Year 2004**

			<u>General Fund</u>	<u>Debt Service Fund</u>
Amount required to fund second half of Adopted FY 2003-2004 Budget: January 1, 2004/June 30, 2004	\$144,983,658 x 50% =		\$ 60,745,317	\$ 11,746,512
Amount required to fund first half of Adopted FY 2004-2005 Budget: July 1, 2004/December 31, 2004	\$164,393,406 x 50% =		<u>67,225,651</u>	<u>14,971,052</u>
TOTAL Taxes for Calendar Year 2004			\$ <u>127,970,968</u>	\$ <u>26,717,564</u>
Total Taxes for Calendar Year 2004				
1) <u>Total Taxes 2004</u>	\$ 154,688,532	= 7.29 mills	\$ 127,970,968	\$ 26,717,564
Assessed Valuation	\$ 21,230,914,067		\$ 21,230,914,067	\$ 21,230,914,067
			<u>6.03 mills</u>	<u>1.26 mills</u>

1) The 2004 mill rate estimate is based on assessed valuation provided by the Municipality of Anchorage's Office of Management and Budget. (02/17/04)

Anchorage School District
Fiscal Year 2004-2005

**PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2002-2003 TO 2004-2005**

<u>Fund</u>	<u>FY 2002-2003 Revised</u>	<u>FY 2003-2004 Revised</u>	<u>Revised FY 2004-2005 Projections</u>	<u>FY 2004-2005 Increase over FY 2003-2004 Revised</u>	
				<u>Amount</u>	<u>Percent</u>
General	\$ 360,368,861	\$ 367,595,037	\$ 377,417,071 (C)	\$ 9,822,034	2.67%
Food Service	12,400,000	13,362,550	13,785,312	422,762	3.16%
Debt Service	51,038,651	61,908,094	68,259,498	6,351,404	10.26%
Local/State/ Federal Projects	40,000,000	40,000,000	41,000,000	1,000,000	2.50%
Contingency	<u>610,655 (A)</u>	<u>2,328,054 (B)</u>		<u>(2,328,054)</u>	(100%)
TOTAL	\$ <u>464,418,167</u>	\$ <u>485,193,735</u>	\$ <u>500,461,881</u>	\$ <u>15,268,146</u>	3.15%
<u>Taxes</u>					
General	\$ 114,373,207	\$ 121,490,634	\$ 134,451,301 (C)	\$ 12,960,667	10.67%
Debt Service	<u>28,581,375</u>	<u>23,493,024</u>	<u>29,942,105 (D)</u>	<u>6,449,081</u>	27.45%
TOTAL	\$ <u>142,954,582</u>	\$ <u>144,983,658</u>	\$ <u>164,393,406</u>	\$ <u>19,409,748</u>	13.39%

(A) An additional \$610,655 of upper limit spending authority was available if revenues were identified.

(B) Revised and approved by the School Board on June 23, 2003. Of the initial \$2,647,604 of upper limit spending authorization, \$2,328,054 (a difference of \$319,550) is still available if revenues are identified; the Food Service Fund was increased by \$319,550, from \$13,043,000 to \$13,362,550. Since the upper limit approval by the Anchorage Assembly in April did not change due to adjustments between funds, the District did not have to obtain Assembly approval.

(C) The General Fund increased from \$376,846,065 to \$377,417,071 due to a \$571,006 adjustment based on updated information on the official Consumer Price Index and population 5-year average.

(D) The Debt Service Fund taxes were decreased \$3,566,050 from the initial projections of \$33,508,155 to \$29,942,105 based on approval of additional projects that qualify for State debt reimbursement, in lieu of taxes.

Anchorage School District
REVENUE SUMMARY BY FUND AND SOURCE
FISCAL YEARS 2002-2003 TO 2004-2005

	FY 2002-2003 Audited Actual	FY 2002-2003 Revised (A)	FY 2003-2004 Revised (B)	Revised 2004-2005 (C) Projections (D)	FY 2004-2005 Inc/(Dec) over FY 2003-2004 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 114,373,207	\$ 114,373,207	\$ 121,490,634	\$ 134,451,301 (C)	\$ 12,960,667
Interest	732,747	1,375,000	1,400,000	1,125,000	(275,000)
Other Local	2,433,030	2,760,650	2,825,700	3,243,300	417,600
Fund Balance	<u>117,538,984</u>	<u>118,508,857</u>	<u>130,760,334</u>	<u>143,319,601</u>	<u>12,559,267</u>
State Revenue					
Alaska Public School Funding Program	196,473,622	200,595,696	206,308,819	202,627,150	(3,681,669)
Learning Opportunity Grant Program	8,740,024	8,726,028			-
Section 93 of Senate Bill 2006	1,915,626	1,922,296			-
Pupil Transportation	16,874,909	16,878,500	16,237,400	17,028,333	790,933
Tuitions	680,659	675,000			-
Supplemental State Funding	<u>2,247,563</u>	<u>2,177,484</u>	<u>2,073,484</u>	<u>2,061,987</u>	<u>(11,497)</u>
	226,932,403	230,975,004	224,619,703	221,717,470	(2,902,233)
Federal Revenue					
Federal Impact Aid	11,417,018	10,500,000	11,800,000	11,900,000	100,000
R.O.T.C.	433,699	385,000	415,000	480,000	65,000
	<u>11,850,717</u>	<u>10,885,000</u>	<u>12,215,000</u>	<u>12,380,000</u>	<u>165,000</u>
Total General Fund	356,322,104	360,368,861	367,595,037	377,417,071	9,822,034
Food Service Fund					
Sales	5,381,945	5,816,312	5,959,023	6,181,387	222,364
Fund Balance	400,000	400,000	393,815	225,000	(168,815)
Federal Reimbursement	<u>6,762,862</u>	<u>6,183,688</u>	<u>7,009,712</u>	<u>7,378,925</u>	<u>369,213</u>
Total Food Service	12,144,807	12,400,000	13,362,550	13,785,312	422,762
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	28,581,375	28,581,375	23,493,024	29,942,105 (D)	6,449,081
Interest	69,993	60,000	15,000		(15,000)
Fund Balance	1,574,722	1,574,722	11,512,196	7,005,630	(4,506,566)
Fund Transfer	<u>28,651,368</u>	<u>30,216,097</u>	<u>35,020,220</u>	<u>37,048,274</u>	<u>2,028,054</u>
State Sources					
Debt Service	<u>22,941,738</u>	<u>20,822,554</u>	<u>26,887,874</u>	<u>31,211,224</u>	<u>4,323,350</u>
	22,941,738	20,822,554	26,887,874	31,211,224	4,323,350
Total Debt Service	51,593,106	51,038,651	61,908,094	68,259,498	6,351,404
Local/State/Federal Projects					
Local Projects	454,024	922,670	683,225	744,026	60,801
State Projects	1,119,396	2,006,900	2,403,274	1,497,461	(905,813)
Federal Projects	<u>31,293,909</u>	<u>37,070,430</u>	<u>36,913,501</u>	<u>38,758,513</u>	<u>1,845,012</u>
Total Local/State/Federal Projects	32,867,329	40,000,000	40,000,000	41,000,000	1,000,000
Total Revenues	\$ 452,927,346	\$ 463,807,512 (A)	\$ 482,865,681 (B)	\$ 500,461,881	\$ 17,596,200
Total Expenditures	\$ 445,439,945	\$ 463,807,512 (A)	\$ 482,865,681 (B)	\$ 500,461,881	\$ 17,596,200
Total Taxes - Fiscal Year	\$ 142,954,582	\$ 142,954,582	\$ 144,983,658	\$ 164,393,406	\$ 19,409,748

(A) An additional \$610,655 of upper limit spending authority was available if revenues were identified.

(B) Revised and approved by the School Board on June 23, 2003. Of the initial \$2,647,604 of upper limit spending authorization, \$2,328,054 (a difference of \$319,550) is still available if revenues are identified; the Food Service Fund was increased by \$319,550, from \$13,043,000 to \$13,362,550. Since the upper limit approval by the Anchorage Assembly in April did not change due to adjustments between funds, the District did not have to obtain Assembly approval.

(C) The General Fund taxes as well as the overall General Fund Financial Plan for FY 2004-2005 increased from the FY 2004-2005 preliminary projections by \$571,006 based upon updated information on the official CPI and population 5-year average used in the tax cap limitation calculation.

(D) The Debt Service Fund taxes were decreased \$3,566,050 from the initial projections of \$33,508,155 to \$29,942,105 based on approval of additional projects that qualify for State debt reimbursement, in lieu of taxes.

Anchorage School District
Fiscal Year 2004-2005

FINANCIAL BUDGETS and PROJECTIONS

ACTUALS FY 2002-2003; REVISED FY 2002-2003, REVISED FY 2003-2004; PROJECTED FY 2004-2005, and PROJECTED FY 2005-2006 and FY 2006-2007

	FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007
	Audited Actual	Revised	Revised	Projections	Projections	Projections
REVENUES						
Local Taxes	\$ 114,373,207	\$ 114,373,207	\$ 121,490,634	\$ 134,451,301	\$ 141,403,058 (A)	\$ 144,738,237 (A)
Local	3,165,777	4,135,650	4,225,700	4,368,300	4,269,800	4,304,800
Fund Balance			5,044,000	4,500,000		
State	226,932,403	230,975,004	224,619,703	221,717,470	217,226,175	209,924,290
Federal	11,850,717	10,885,000	12,215,000	12,380,000	12,391,875	12,401,725
Total General Fund	356,322,104	360,368,861	367,595,037	377,417,071	375,290,908	371,369,052
Food Service Fund	12,144,807	12,400,000	13,362,550	13,785,312	14,200,000	14,700,000
Debt Service Fund	51,593,106	51,038,651	61,908,094	68,259,498 (B)	65,362,183 (B)	64,740,486 (B)
Local, State and Federal Projects	32,867,329	40,000,000	40,000,000	41,000,000	42,000,000	43,000,000
Contingency		610,655	2,328,054			
TOTAL REVENUES	\$ 452,927,346	\$ 464,418,167	\$ 485,193,735	\$ 500,461,881	\$ 496,853,091	\$ 493,809,538
EXPENDITURES						
General Fund	\$ 349,353,331	\$ 360,368,861	\$ 367,595,037	\$ 377,417,071	\$ 398,723,850	\$ 415,000,000
Food Service Fund	11,626,179	12,400,000	13,362,550	13,785,312	14,200,000	14,700,000
Debt Service Fund	51,033,642	51,038,651	61,908,094	68,259,498 (B)	65,362,183 (B)	64,740,486 (B)
Local, State and Federal Projects	32,867,329	40,000,000	40,000,000	41,000,000	42,000,000	43,000,000
Unallocated Spending Authority			2,328,054			
TOTAL EXPENDITURES	\$ 444,880,481	\$ 463,807,512	\$ 485,193,735	\$ 500,461,881 (C)	\$ 520,286,033 (D)	\$ 537,440,486 (E)
FISCAL GAP - Favorable/(Unfavorable)	\$ 8,046,865	\$ 610,655	\$ -	\$ -	\$ (23,432,942)	\$ (43,630,948)
COST PER STUDENT (FTE)	\$ 8,934	\$ 9,315	\$ 9,730	\$ 10,157	\$ 10,550	\$ 10,959
TAXES						
General Fund	\$ 114,373,207	\$ 114,373,207	\$ 121,490,634	\$ 134,451,301	\$ 141,403,058 (A)	\$ 144,738,237 (A)
Debt Service	28,581,375	28,581,375	23,493,024	29,942,105	32,721,195	33,413,097
TAX LIMITATION (F)	\$ 142,954,582	\$ 142,954,582	\$ 144,983,658	\$ 164,393,406	\$ 174,124,253	\$ 178,151,334
CALENDAR YEAR TAX CONTRIBUTION	\$ 122,116,452	\$ 142,954,582	\$ 143,969,120	\$ 154,688,532	\$ 169,258,830	\$ 176,137,794
Assessed Valuation	\$ 17,821,600,651	\$ 17,821,600,651	\$ 19,540,958,207	\$ 21,230,914,067	\$ 22,823,232,622	\$ 24,534,975,069
FY TAXES PER STUDENT (FTE)	\$ 2,871	\$ 2,871	\$ 2,921	\$ 3,336	\$ 3,531	\$ 3,633
COST PER STUDENT (FTE)						
General Fund	7,016	7,238	7,408	7,660	8,085	8,463
Food Service Fund	233	249	269	280	288	300
Debt Service Fund	1,025	1,025	1,247	1,385	1,325	1,320
Local, State and Federal Projects	660	803	806	832	852	877
TOTAL STUDENT COST	\$ 8,934	\$ 9,315	\$ 9,730	\$ 10,157	\$ 10,550	\$ 10,960
TOTAL NUMBER OF STUDENTS (G)	50,029	50,029	49,900	49,499	49,488	49,209
STUDENTS - (FTE) (G)	49,791	49,791	49,628	49,274	49,317	49,039

The FY 2004-2005 through FY 2006-2007 projections reflect the best known information as of February 25, 2004.

(A) Maximum amount allowed under the State local contribution limit in order for the State to meet the Federal disparity test. Allowable Municipal Tax Cap contribution is \$144,659,085 and \$153,268,376 respectively.

(B) The Debt Service Fund only includes bonds sold as of July 1, 2004. The projections do not include the proposed April 2004 bonds and does not assume a new State reimbursement program.

(C) Includes compensation adjustments for settled labor contracts for AEA (Anchorage Education Association), ACE (Anchorage Council of Education), Bus Drivers and Attendants, Maintenance and Food Service. Also assumes an estimated amount for unsettled contracts for TOTEM (Education Support Personnel), LOCAL 71 (Custodians), APA (Anchorage Principals Association), and a re-opener for AEA (Anchorage Education Association).

(D) Includes compensation adjustments for settled labor contracts for ACE and Bus Drivers and Attendants, and Food Service. Also assumes an estimated amount for unsettled contracts for TOTEM, LOCAL 71, APA, Exempt, Maintenance and AEA. Does not include potential rate increase to the Certificated and Classified Retirement Systems.

(E) Assumes an estimated amount for unsettled contracts for ACE, Bus Drivers and Attendants, TOTEM, LOCAL 71, APA, Exempt, Maintenance, AEA and Food Service.

(F) Approved taxes for FY 2002-2003 and FY 2003-2004; and projected for FY 2004-2005 through FY 2006-2007 without April 2004 Bond approval and assumes no new State reimbursement program. The CPI estimate of 2.1% and the 5 year average population estimate of 1.10% were used in the calculations for FY 2005-2006 and FY 2006-2007.

(G) Actual enrollment for September 30th FY 2002-2003; budgeted for FY 2003-2004 and projected for FY 2004-2005 through FY 2006-2007.

General Fund Revenues

Anchorage School District
Fiscal Year 2004-2005

SUMMARY OF GENERAL FUND REVENUES

	FY 2002-2003		FY 2002-2003		FY 2003-2004		FY 2004-2005	
	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	\$ 114,373,207	32.09%	\$ 114,373,207	31.74%	\$ 121,490,634	33.05%	\$ 134,451,301	35.62%
Other Local	3,165,777	0.89%	4,135,650	1.15%	4,225,700	1.15%	4,368,300	1.16%
Fund Balance				0.00%	5,044,000	1.37%	4,500,000	1.19%
State Sources	226,932,403	63.69%	230,975,004	64.09%	224,619,703	61.11%	221,717,470	58.75%
Federal Sources	<u>11,850,717</u>	<u>3.33%</u>	<u>10,885,000</u>	<u>3.02%</u>	<u>12,215,000</u>	<u>3.32%</u>	<u>12,380,000</u>	<u>3.28%</u>
TOTAL	<u>\$ 356,322,104</u>	<u>100.00%</u>	<u>\$ 360,368,861</u>	<u>100.00%</u>	<u>\$ 367,595,037</u>	<u>100.00%</u>	<u>\$ 377,417,071</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2004-2005

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2002-2003	FY 2002-2003	FY 2003-2004	Revised
	Audited Actual	Revised	Adopted	FY 2004-2005 Projections
Municipality of Anchorage Appropriation of Taxes	\$ 114,373,207	\$ 114,373,207	\$ 121,490,634	\$ 134,451,301 (A)
<u>Other Local</u>				
Career Center Instructional Projects	80,022	77,500	77,700	81,200
Facilities Rentals (B)	390,269	450,000	435,000	552,500
Nonresident Tuition	612	10,000	10,000	1,000
Graduation Support Services (C)	40,882	40,000	40,000	60,000
Summer School - Elementary (D)	24,650	35,000	35,000	18,500
Summer School - Middle Level (D)	17,400	27,000	27,000	13,000
Summer School - Secondary (D)	111,954	73,000	73,000	168,000
Music Instrument Usage Fee (E)	9,209	8,500	10,000	13,800
Middle School Activity Fees (F)	139,563	130,000	130,000	205,000
High School Activity Fees (G)	350,004	325,000	330,000	510,000
High School Parking Fees (H)	109,533	105,000	105,000	215,000
Community Schools Fees (I)	65,000	65,000	65,000	
Charter School Fees	6,000	7,150	6,000	30,800
Other Fees (Training Fees, Documents, Transcripts) (J)	75,656	77,000	77,500	77,500
Property Sales, Insurance Proceeds, and Miscellaneous (K)	163,064	182,500	256,500	197,000
Interest	732,747	1,375,000	1,400,000	1,125,000
E-rate (L)	849,212	1,148,000	1,148,000	1,100,000
Fund Balance			5,044,000	4,500,000
	<u>3,165,777</u>	<u>4,135,650</u>	<u>9,269,700</u>	<u>8,868,300</u>
TOTAL	\$ 117,538,984	\$ 118,508,857	\$ 130,760,334	\$ 143,319,601

- (A) The General Fund increased \$571,006 from the Preliminary to Proposed projections from \$133,880,295 to \$134,451,301 due to an adjustment to the CPI and population 5-year average.
- (B) 30% projected rate increase plus opening of South Anchorage High School and East High Auditorium
- (C) Graduation Support Services - \$75 (\$50 for FY 2002-2003 and FY 2003-2004)
- (D) Summer School - \$75 per summer school session. (\$50 for FY 2002-2003 and FY 2003-2004)
- (E) Music Instrument Usage Fee - \$15 (\$10 for FY 2002-2003 and FY 2003-2004)
- (F) Middle School Activity Fees \$75 (\$50 for FY 2002-2003 and FY 2003-2004)
- (G) High School Activity Fees \$125/sport (\$75 for FY 2002-2003 and FY 2003-2004)
- (H) High School Parking Fees \$50/semester (\$25 for FY 2002-2003 and FY 2003-2004)
- (I) Community Fees - No fees are projected as the Community Schools Program has been eliminated.
- (J) Training fees - \$20 per course with continuation for FY 2004-2005
- (K) For FY 2003-2004 partial reimbursement for District principal who is the President of the National Secondary Principal Association is included; deleted for FY 2004-2005.
- (L) 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 2004-2005

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2003-2004		Revised \$ 144,983,658
Less: Prior Year Taxes Required for Debt Service		<u>23,493,024</u>
Net Taxes Approved for General Fund		121,490,634
Adjustment Factors		
Population 5 year Average	1.16 %	
CPI—Anchorage Urban	<u>2.70</u>	
	3.86 %	(1) <u>4,689,538</u>
Basic Tax Limitation		126,180,172
Plus Exclusions: Taxes for Operations and Maintenance on New Voter Approved Facilities (2)		3,150,152
Taxes Requested on New Construction/Property Improvements (2)		<u>5,120,977</u>
Tax Limitation—General Fund		134,451,301
Taxes Requested for Debt Service (3)		<u>29,942,105</u>
TAX LIMITATION FY 2004-2005		164,393,406
General Fund	134,451,301	
Debt Service Fund	<u>29,942,105</u>	
TAXES PROJECTED IN FINANCIAL PLAN—FY 2004-2005		<u>164,393,406</u>
AMOUNT (OVER) LESS THAN TAX LIMITATION (4)		\$ <u><u>0</u></u>

- Note:
- (1) \$571,006 more in taxes based on official CPI and Population 5-year average adjustments.
 - (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.37 mills x \$694,840,889 (estimated 2003 new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget) = \$5,120,977.
 - (3) The taxes approved for debt service are for sold bonds approved by the qualified voters.
 - (4) 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.

Anchorage School District
Fiscal Year 2004-2005

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

State Sources		FY 2002-2003 Audited Actual	FY 2002-2003 Revised	FY 2003-2004 Revised	FY 2004-2005 Projections
Alaska Public School Funding Program	(A)	\$ 196,473,622	\$ 200,595,696	\$ 206,308,819	\$ 202,627,150
Learning Opportunity Grant Funding	(B)	8,740,024	8,726,028		
Section 93 of Senate Bill 2006	(C)	1,915,626	1,922,296		
Pupil Transportation	(D)	16,874,909	16,878,500	16,237,400	17,028,333
Tuition	(E)	680,659	675,000		
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools	(F)	408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant	(F)	575,675	581,000	625,000	413,503
Community Education Grant	(E)	151,906	150,000		
Providence Heights Grant	(F)	85,580	90,000	90,000	90,000
Alaska National Guard Youth Corps	(F)	47,006	48,000	50,000	50,000
Medicaid Reimbursement	(G)	<u>978,912</u>	<u>900,000</u>	<u>900,000</u>	<u>1,100,000</u>
TOTAL		\$ <u>226,932,403</u>	\$ <u>230,975,004</u>	\$ <u>224,619,703</u>	\$ <u>221,717,470</u>

Notes:

(A) Alaska Public School Funding Program - FY 2004-2005

Basic Need Equals 67,263.72 Adjusted ADM x \$4,169 Student Allocation	\$	280,422,449
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$18.438 billion		(73,751,257)
Minus Deductible Portion of Federal Impact Aid		(5,120,262)
Add \$16/ adjusted ADM for Quality Schools		1,076,220
Total Alaska Public School Funding Program Aid	\$	<u>202,627,150</u>

(B) Learning Opportunity Grant funding rolled into the Alaska Public School Funding Program

(C) Section 93 of Senate Bill 2006 funding rolled into the Alaska Public School Funding Program

(D) Pupil Transportation - Reimbursement estimate based on FY 2002-2003 actual expenditures/number of FY 2002-2003 actual ADM less Correspondence Programs times FY 2004-2005 estimated ADM less Correspondence Programs.

(E) FY 2003-2004 and forward, Tuition and Community School Grant funding eliminated by the State.

(F) State of Alaska supplemental grant to partially fund this program; McLaughlin shows the change in funding formulae.

(G) Medicaid reimbursement for indirect health services to students who are medicaid eligible in the schools.

Anchorage School District
Fiscal Year 2004-2005

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

	FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2004-2005
<u>Federal Sources</u>	<u>Audited Actual</u>	<u>Revised</u>	<u>Revised</u>	<u>Projections</u>
Federal Impact Aid	\$ 11,417,018	\$ 10,500,000	\$ 11,800,000	\$ 11,900,000
R.O.T.C.	<u>433,699</u>	<u>385,000</u>	<u>415,000</u>	<u>480,000</u>
TOTAL	\$ <u>11,850,717</u>	\$ <u>10,885,000</u>	\$ <u>12,215,000</u>	\$ <u>12,380,000</u>

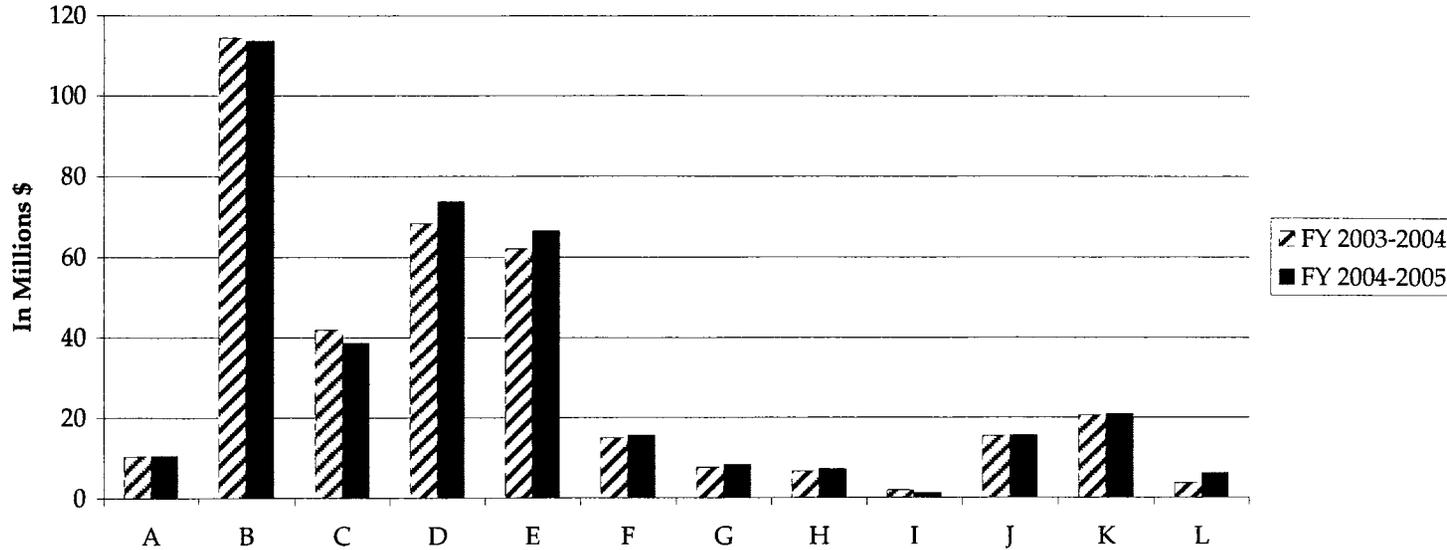
(A) Federal Impact Aid revenue is received for students living on military land and for other federally-connected students.

(B) During FY 2003-2004 one R.O.T.C. instructor was added; revenues for FY 2004-2005 were increased to reflect this additional position.

General Fund Expenditures

Anchorage School District
Fiscal Year 2004-2005

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2003-2004 Revised

A General Administration	\$ 10,338,118	2.81 %
B Elementary Schools	114,464,113	31.14
C Middle Schools	41,941,176	11.41
D High Schools	68,328,110	18.59
E Special Education Services	61,984,778	16.86
F Instructional Support	14,941,169	4.06
G Bilingual / Multicultural Education	7,553,918	2.05
H Charter Schools	6,618,661	1.80
I Community Education Services	1,881,147	0.51
J Pupil Transportation Services	15,316,674	4.18
K Operations & Maintenance of Facilities	20,570,705	5.60
L Districtwide Non-Departmental Services	3,656,468	0.99
	<u>\$ 367,595,037</u>	<u>100.00 %</u>

FY 2004-2005 Projections

A General Administration	\$ 10,501,573	2.78 %
B Elementary Schools	113,690,051	30.12
C Middle Schools	38,688,731	10.25
D High Schools	73,762,680	19.54
E Special Education Services	66,464,842	17.61
F Instructional Support	15,539,281	4.12
G Bilingual / Multicultural Education	8,159,402	2.16
H Charter Schools	7,160,992	1.90
I Community Education Services	1,144,737	0.30
J Pupil Transportation Services	15,472,914	4.11
K Operations & Maintenance of Facilities	20,756,074	5.50
L Districtwide Non-Departmental Services	6,075,794	1.61
	<u>\$ 377,417,071</u>	<u>100.00 %</u>

Anchorage School District
Fiscal Year 2004-2005

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2003-2004 Revised	% Of Total	FY 2004-2005 Projections	% Of Total
<u>GENERAL ADMINISTRATION</u>					
1001	School Board	\$ 389,482		\$ 369,021	
1002	Superintendent	870,633		818,328	
1004	Chief Financial Officer	269,350		281,940	
1006	Assistant Superintendent, Instruction	280,599		254,054	
1007	Assistant Superintendent, Support Services	196,154		193,544	
1010	Budgeting	429,348		434,365	
1011	Accounting	1,456,831		1,586,149	
1012	Purchasing	1,219,632		1,254,622	
1013	Risk Management	388,553		416,537	
1016	Human Resources	2,466,938		2,532,380	
1019	Demographic / GIS Services	139,644		153,052	
1023	Government Relations / Legislative Liaison	117,825		119,413	
1050	Public Relations	615,636		646,232	
1065	Warehouse	1,497,493		1,441,936	
	TOTAL GENERAL ADMINISTRATION	10,338,118	2.81%	10,501,573	2.78%
<u>ELEMENTARY SCHOOLS</u>					
1031	Elementary Education	1,012,780		1,004,854	
1100-1499	Elementary School Expenditures	113,451,333		112,685,197	
	TOTAL ELEMENTARY SCHOOLS	114,464,113	31.14%	113,690,051	30.12%
<u>MIDDLE SCHOOLS</u>					
1032	Middle School Education	418,663		345,754	
1034	Student Activities - Middle School	194,819		195,797	
1450, 1700-1799	Middle School Expenditures	41,327,694		38,147,180	
	TOTAL MIDDLE SCHOOLS	41,941,176	11.41%	38,688,731	10.25%
<u>HIGH SCHOOLS</u>					
1030	High School Education	428,289		416,637	
1033	Student Activities - High School	622,778		581,204	
1800-1899	High School Expenditures	67,277,043		72,764,839	
	TOTAL HIGH SCHOOLS	68,328,110	18.59%	73,762,680	19.54%

<u>Org. No.</u>	<u>Description</u>	<u>FY 2003-2004 Revised</u>	<u>% Of Total</u>	<u>FY 2004-2005 Projections</u>	<u>% Of Total</u>
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	313,665		322,473	
1603	Deaf	1,406,064		1,547,665	
1604	Blind/Visually Impaired	519,156		554,926	
1612	Gifted	3,440,601		3,684,113	
1625	Whaley School	3,656,094		3,927,851	
1630	Providence Heights	101,191		109,796	
1638	Speech-Language	5,537,005		5,989,398	
1653	Psychology	3,149,370		3,363,964	
1655	OT/PT Program	2,381,713		2,512,262	
1658	Special Education - Middle School	6,338,128		6,834,279	
1660	Special Education - Elementary	16,639,065		17,827,834	
1663	Mt. Llamna	2,952,970		3,186,419	
1665	Special Education - High School	8,521,110		9,198,086	
1666	Special Education - Outreach	158,090		169,261	
1667	Alternative Career Education	1,181,604		1,274,069	
1670	Special Schools Program	1,165,641		1,134,677	
1673	Health Services	4,180,935		4,483,892	
1678	Special Ed Summer School	78,543		81,605	
1679	Unallocated Special Education Resources	<u>263,833</u>		<u>262,272</u>	
	TOTAL SPECIAL EDUCATION SERVICES	61,984,778	16.86%	66,464,842	17.61%
<u>INSTRUCTIONAL SUPPORT</u>					
1036	Curriculum & Instructional Services	2,404,507		2,564,268	
1037	Training and Professional Development	506,013		537,517	
1038	Assessment and Evaluation	610,417		787,597	
1039	Technology / M. I. S.	5,924,483		6,315,839	
1043	Music - Districtwide	2,516,860		2,499,589	
1045	Art - Districtwide	126,681		129,228	
1048	Grant Writer Services	159,354		174,999	
1049	Publications Services	879,250		904,376	
1051	Library Resources	677,586		504,203	
1052	Audio-Visual Services	997,903		1,016,058	
1067	Community Resources	<u>138,115</u>		<u>105,607</u>	
	TOTAL INSTRUCTIONAL SUPPORT	14,941,169	4.06%	15,539,281	4.12%
<u>BILINGUAL / MULTICULTURAL EDUCATION</u>					
1680	Bilingual/Multicultural Education	<u>7,553,918</u>		<u>8,159,402</u>	
	TOTAL BILINGUAL / MULTICULTURAL EDUCATION	7,553,918	2.05%	8,159,402	2.16%

Org. No.	Description	FY 2003-2004 Revised	% Of Total	FY 2004-2005 Projections	% Of Total
<u>CHARTER SCHOOLS</u>					
1510	Aquarian Charter School	1,524,833		1,604,558	
1540	Family Partnership Charter School	2,048,874		1,671,109	
1545	Frontier Charter School	228,010		585,848	
1550	Highland Tech High Charter School	1,585,260		2,159,725	
1585	Village Charter School	1,206,684		1,114,752	
1599	Unallocated Charter Schools	<u>25,000</u>		<u>25,000</u>	
	TOTAL CHARTER SCHOOLS	6,618,661	1.80%	7,160,992	1.90%
<u>COMMUNITY EDUCATION SERVICES</u>					
1066	Community Services	1,049,087		1,001,626	
1068	Community Education	<u>832,060</u>		<u>143,111</u>	
	TOTAL COMMUNITY EDUCATION SERVICES	1,881,147	.51%	1,144,737	0.30%
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	87,354		87,511	
1080	Pupil Transportation - Administration	650,874		717,521	
1081	Bus Operations	13,633,825		13,689,710	
1082	Garage & Bus Maintenance	<u>944,621</u>		<u>978,172</u>	
	TOTAL PUPIL TRANSPORTATION SERVICES	15,316,674	4.18%	15,472,914	4.11%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	2,664,797		2,441,874	
1062	Security/Emergency Preparedness	137,750		169,090	
1063	Maintenance	14,133,252		14,684,996	
1064	Maintenance Projects	2,670,000		2,491,171	
1084	Facilities Maintenance - Vehicle Maintenance	<u>964,906</u>		<u>968,943</u>	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	20,570,705	5.60%	20,756,074	5.50%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	240,164		234,238	
1098	Sick Leave Bank	325,283		298,723	
1099	Fixed Charges	<u>3,091,021</u>		<u>5,542,833</u>	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	3,656,468	.99%	6,075,794	1.61%
	TOTAL GENERAL FUND	<u>\$ 367,595,037</u>	<u>100.00%</u>	<u>\$ 377,417,071</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2004-2005

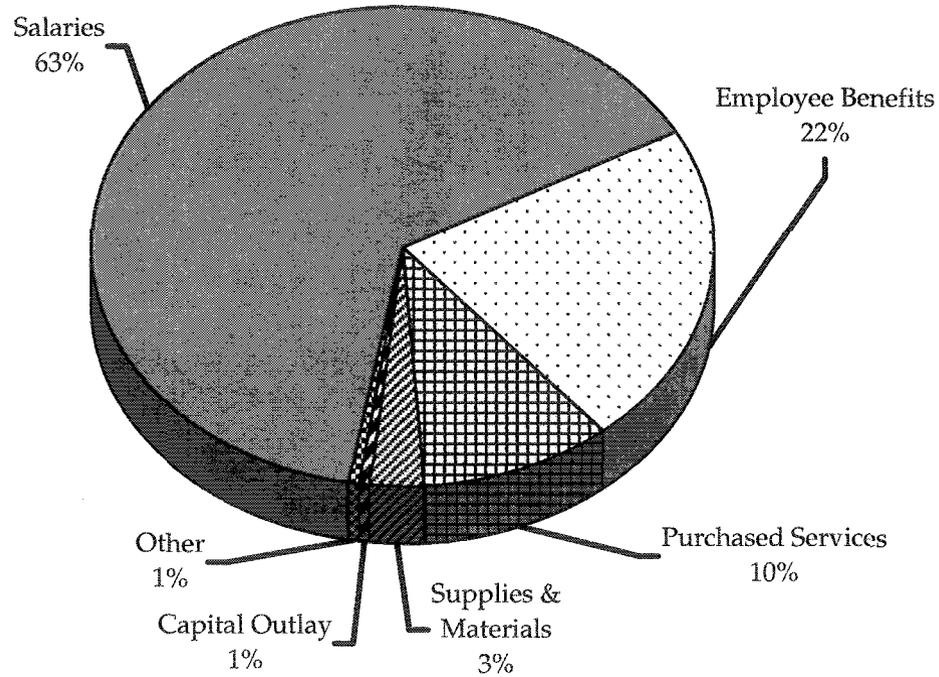
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

Code	Object of Expenditure	FY 2002-2003		FY 2003-2004		FY 2004-2005	
		Revised	Percent	Revised	Percent	Projections	Percent
1000	Salaries	\$ 240,048,315	66.60%	\$ 242,449,951	65.96%	\$ 242,181,264	64.17%
2000	Employee Benefits	65,864,448	18.28%	70,866,697	19.28%	83,271,764	22.06%
3000	Purchased Services	35,702,878	9.91%	38,968,615	10.60%	37,388,549	9.91%
4000	Supplies & Materials	12,201,893	3.39%	10,967,069	2.98%	10,499,705	2.78%
5000	Capital Outlay	4,613,889	1.28%	2,332,843	0.63%	1,943,209	0.51%
6000	Other	<u>1,937,438</u>	<u>0.54%</u>	<u>2,009,862</u>	<u>0.55%</u>	<u>2,132,580</u>	<u>0.57%</u>
	TOTAL	\$ <u>360,368,861</u>	<u>100.00%</u>	\$ <u>367,595,037</u>	<u>100.00%</u>	\$ <u>377,417,071</u>	<u>100.00%</u>

		FY 2002-2003	
		Audited Actuals	Percent
1000	Salaries	\$ 235,498,540	67.41%
2000	Employee Benefits	63,415,348	18.15%
3000	Purchased Services	32,449,466	9.29%
4000	Supplies & Materials	11,858,065	3.40%
5000	Capital Outlay	4,244,173	1.21%
6000	Other	<u>1,887,739</u>	<u>0.54%</u>
	TOTAL	\$ <u>349,353,331</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2004-2005

GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 242,181,264	64.17%
Employee Benefits	83,271,764	22.06%
Purchased Services	37,388,549	9.91%
Supplies & Materials	10,499,705	2.78%
Capital Outlay	1,943,209	0.51%
Other	<u>2,132,580</u>	<u>0.57%</u>
	<u>\$ 377,417,071</u>	<u>100.00%</u>

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

Anchorage School District
Fiscal Year 2004-2005

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2004-2005
		Audited Actual	Revised	Revised	Projections
1000	Pending Negot.- Salaries / Wages	\$	\$	\$	\$
1011	School Board Fees	120,681	120,681	120,600	112,158
1100	Superintendent	131,270	131,500	133,000	133,000
1110	Asst. Superintendent Certificated	99,600	99,600	99,600	99,600
1111	Asst. Superintendent Classified	99,600	99,600	99,600	99,600
1170	Program Directors Certificated	966,632	958,800	953,970	958,850
1171	Program Directors Classified	1,254,713	1,289,116	1,453,740	1,448,330
1180	Other Professionals Certificated	525,413	529,561	567,347	655,888
1181	Other Professionals Classified	4,512,019	4,814,893	4,955,486	5,184,996
1191	Technical Classified	3,605,677	3,716,122	3,671,142	3,900,488
1201	Clerical-Classified	10,244,596	10,294,613	10,566,672	10,754,369
1211	Extra Help Classified	1,656,872	1,382,074	900,790	939,439
1220	Extra Help Certificated	304,991	354,775	156,500	166,750
1231	Teacher Assistants	13,571,934	12,620,348	12,878,220	12,614,361
1240	Nurses	3,262,479	3,408,060	3,487,150	3,640,202
1250	Coordinators - Certificated	123,252	121,507	115,445	134,984
1260	Sr. Curric. Specialists Certificated	533,213	529,875	533,213	598,838
1261	Sr. Curric. Specialists Classified	78,069	79,396	78,069	81,223
1271	Sick Leave Bank Classified	282,019	300,000	300,000	275,000
1280	Librarians	3,794,088	3,578,700	3,661,750	3,855,600
1290	Masters Degree Bonus	662,115	646,326	652,386	717,300
1300	Principals	9,594,146	9,552,557	10,076,350	10,054,201
1310	Elementary Teachers	59,356,795	61,257,534	61,706,410	60,015,271
1320	Secondary Teachers	41,958,607	44,059,934	45,770,847	43,035,489
1330	Added Duty Increment Certificated	3,932,039	4,338,851	3,315,659	2,489,907
1331	Added Duty Increment Classified	695,752	732,784	37,484	486,874
1340	Dept. Chairperson	506,364	524,034	518,063	528,324
1350	Added Days Certificated	2,555,170	2,869,248	2,458,678	2,107,139
1351	Added Days Classified	160,553	212,314	68,472	32,557
1360	Special Service Teachers	30,276,821	31,020,895	32,369,202	33,494,277
1370	Substitute Teachers Certificated	83,569	153,243	130,680	92,244
1371	Substitute Teachers Classified	5,645,236	4,972,540	4,379,208	4,132,834
1380	Personal Leave Certificated	536,817	917,375	916,284	883,553
1381	Personal Leave Classified	1,689,759	1,935,567	1,540,996	1,658,291
1390	Voc. - Ed. Teachers	4,138,585	4,408,200	4,559,000	4,712,400
1400	Counselors	4,568,307	4,049,440	4,345,600	4,616,640
1410	Recruitment Incentive	303,000	309,000	265,000	265,000
1501	Return to Work	3,840	5,000	5,000	5,000
1621	Bus Drivers	1,632,256	1,753,589	1,658,566	1,588,581
1631	Bus Attendants	412,964	451,919	374,802	418,500
1641	Drivers - Extra Help	323,581	215,000	215,000	215,000
1681	Cust. Security Spvrs.	389,863	410,202	404,658	464,291
1701	Custodians	9,152,664	9,079,607	9,038,199	9,273,039
1741	Custodians - Extra Help	391,487	385,350	385,350	350,000
1801	Maintenance	8,299,052	8,518,950	8,865,100	9,189,879
1841	Maintenance - Extra Help	319,550	337,772	295,180	269,180
1851	Home School Coordinators	1,882,895	1,937,272	1,948,661	2,114,995
1861	Noon Duty Attendants	792,472	921,148	916,822	916,822
1871	Neighborhood Patrol	52,595	84,970		
1890	Wage Settlement Certificated	3,500	3,500		
1891	Wage Settlement Classified	11,068	11,068		
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	235,498,540	240,048,315	242,449,951	242,181,264

Anchorage School District
Fiscal Year 2004-2005

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2002-2003 Audited Actual	FY 2002-2003 Revised	FY 2003-2004 Revised	FY 2004-2005 Projections
2000	Pending Negotiation - Benefits				
2100	Group Life	733,164	749,949	756,601	730,067
2200	Group Medical	27,397,520	29,895,763	32,911,192	35,292,128
2250	Insurance - Other	11,487	11,487	11,000	11,000
2350	Employee Assistance	132,017	133,600	134,700	72,000
2400	Bus Drivers' Medical	622,992	642,079	576,295	589,872
2500	Workers' Compensation	3,898,255	3,093,186	3,224,864	3,770,828
2550	Unemployment Insurance	313,617	254,035	241,322	248,573
2600	Social Security	3,964,517	4,043,791	3,967,814	4,038,791
2610	Medicare	2,761,229	2,926,051	2,962,783	2,984,461
2700	T.R.S. - Cert. Retirement	18,066,635	18,911,878	20,887,060	27,358,799
2750	Prof. Affiliations	25,806	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	5,289,930	5,287,629	5,261,295	8,261,245
2900	Driver Pension Trust	198,179	185,000	201,771	184,000
2980	Attrition Benefits		-300,000	-300,000	-300,000
2000's	EMPLOYEE BENEFITS	63,415,348	65,864,448	70,866,697	83,271,764
3010	Contract. Services - Admin.	2,081,963	2,140,179	1,869,132	1,817,376
3020	Indirect Cost	-2,030,294	-1,475,449	-1,738,574	-1,967,800
3030	Contract. Services - Instr.	2,923,919	3,014,916	2,467,286	2,151,593
3040	ASD Contracted Services		12,564		
3050	Equipment Repair	590,028	700,078	785,279	720,353
3060	Cont. Services - Custodial	45,010	29,586	71,830	48,626
3070	Cont. Services - Grounds	813,551	699,220	988,100	861,950
3080	Cont. Services - Buildings	3,097,049	3,274,808	3,125,600	2,685,451
3090	Stipend Payments - Admin.	6,079	8,000	8,000	8,000
3100	Legal Fees	595,763	594,040	549,000	513,000
3120	Cont. Transportation	9,588,834	10,306,828	9,836,086	9,746,000
3130	Activity Trips	338,600	332,038	329,103	284,095
3140	Transfer - Fld./Act. Trips	-351,719	-225,000	-340,000	-250,000
3150	Stipend - Student	8,201	7,000	7,000	8,000
3160	Student Travel	113,309	113,309	137,100	131,100
3200	Rental Land & Bldgs.	1,960,372	1,961,744	2,518,504	2,530,013
3210	Rental - Equipment	48,500	53,483	88,807	69,584
3220	Copiers	1,350,292	1,317,079	1,271,870	1,373,580
3400	Board Contingency			6,600	5,900
3410	Cont. Services - Board	33,525	33,557	40,750	40,750
3430	Mileage In-District	315,181	334,286	348,353	324,208
3500	Heat For Buildings	1,630,652	1,765,693	1,852,584	1,892,136
3510	Water and Sewer	356,329	425,661	415,568	446,931
3520	Electricity	5,690,548	6,417,674	6,268,890	6,664,022
3530	Telephone	2,262,538	2,466,741	2,469,538	2,722,447
3540	Refuse	585,187	607,954	669,305	700,727
3600	Travel Out-of-District	168,192	175,029	128,050	106,500
3610	Registration/Membership Fees	123,477	137,203	32,490	26,551
3650	Reimbursement Expense	6,066	6,000	6,000	1,000
3750	Data Processing	1,500	1,500	989	1,616
3980	Unallocated Adjustments	96,814	467,157	4,755,375	3,724,840
3000's	PURCHASED SERVICES	32,449,466	35,702,878	38,968,615	37,388,549

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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2002-2003 Audited Actual	FY 2002-2003 Revised	FY 2003-2004 Revised	FY 2004-2005 Projections
4010	Office Supplies	1,505,645	1,605,436	1,503,994	1,511,915
4020	Textbooks	1,464,162	1,571,792	1,485,113	1,779,483
4030	Library A/V Supplies	579,054	628,380	587,343	568,152
4040	Teaching Supplies	4,580,178	4,617,248	3,591,461	3,039,618
4050	Health Supplies	88,870	95,693	88,412	92,408
4060	Meals and Food	110,372	134,471	94,980	17,150
4090	Resale / Fees / Charges	200			
4100	Fuel	439,900	450,209	458,741	466,250
4110	Oil, Grease, & Lube	50,368	50,439	47,252	47,752
4120	Tires	55,498	55,513	42,400	42,400
4130	Repair Parts	704,424	722,825	672,375	643,250
4140	Garage Supplies	20,522	20,500	20,500	20,500
4200	Custodial Supplies	502,471	512,822	890,960	890,327
4250	Bldgs. / Grounds Supplies	1,724,131	1,722,840	1,451,538	1,348,500
4260	Warehouse Supplies	6,059	8,500	8,500	8,500
4880	Self-Insured Supplies	618	5,725	24,000	24,000
4980	Inventory Adjustment	25,593	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	11,858,065	12,201,893	10,967,069	10,499,705
5400	Expendable Equipment	455,076	463,179	458,343	399,679
5410	Replacement Equipment	480,794	518,776	296,431	133,100
5440	New Equipment	2,917,222	2,939,380	1,078,318	931,711
5460	Other Capital Outlay Expense	388,259	657,215	443,251	403,719
5480	Remodeling	2,663	2,663	1,500	20,000
5880	Self-Insured Equipment	159	32,676	55,000	55,000
5000's	CAPITAL OUTLAY	4,244,173	4,613,889	2,332,843	1,943,209
6010	ASAA Dues	88,183	85,221	108,925	111,725
6020	Pupil Activity Expense	194,711	207,101	209,520	238,545
6050	Property Insurance	813,310	825,000	958,000	992,000
6060	Fidelity Bond	3,029	3,200	3,200	3,250
6070	Liability Insurance	744,127	749,033	701,717	757,060
6080	Bad Debt Expense	107	20,000	20,000	20,000
6100	Settlements	1,811	1,811		
6200	Principal on Debt	35,163	35,163		
6210	Interest on Debt	2,409	2,409		
6230	Transfer to Municipality		5,000	5,000	5,000
6550	NSF - Bad Checks	4,889	3,500	3,500	5,000
6000's	OTHER EXPENDITURES	1,887,739	1,937,438	2,009,862	2,132,580
	TOTAL	\$ 349,353,331	\$ 360,368,861	\$ 367,595,037	\$ 377,417,071
1000's	Salaries and Wages	\$ 235,498,540	\$ 240,048,315	\$ 242,449,951	\$ 242,181,264
2000's	Employee Benefits	63,415,348	65,864,448	70,866,697	83,271,764
3000's	Purchased Services	32,449,466	35,702,878	38,968,615	37,388,549
4000's	Supplies and Materials	11,858,065	12,201,893	10,967,069	10,499,705
5000's	Capital Outlay	4,244,173	4,613,889	2,332,843	1,943,209
6000's	Other Expenditures	1,887,739	1,937,438	2,009,862	2,132,580
	TOTAL	\$ 349,353,331	\$ 360,368,861	\$ 367,595,037	\$ 377,417,071

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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)	CAMPBELL (1130)
1191	Technical										
1201	Clerical	41,712	37,196	53,310	49,814	50,392	51,772	48,419	41,801	59,971	44,977
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	500	1,425	1,425	1,200	1,425
1231	Teacher Assistants	19,197	8,952	8,952	8,952	11,410	18,153	18,863	9,414	9,414	18,366
1280	Librarians	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1290	Masters Degree Bonus	4,700	2,761	4,700	4,630	4,230	6,286	5,640	3,737	4,935	5,640
1300	Principals	69,628	81,589	81,589	76,323	76,323	74,057	78,589	67,671	81,589	69,628
1310	Elementary Teachers	957,600	541,800	957,600	942,480	856,800	1,297,800	1,159,200	750,960	1,008,000	1,108,800
1320	Secondary Teachers										
1330	Added Duty Increment Certificated	2,884	2,163	2,163	2,884	2,884	2,884	2,884	2,884	2,163	2,163
1331	Added Duty Increment Classified		721	721						721	721
1340	Department Chairperson	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580
1350	Added Days	1,014	1,188	1,188	1,112	1,112	1,079	1,145	986	1,188	1,014
1371	Substitute Teachers Classified	29,940	17,565	29,940	29,490	26,940	40,065	35,940	23,790	31,440	35,940
1380	Personal Leave Certificated	5,200	3,055	5,200	5,122	4,680	6,955	6,240	4,134	5,460	6,240
1381	Personal Leave Classified	6,524	5,330	7,548	6,915	7,115	7,026	6,900	6,159	7,566	7,307
1400	Counselors										50,400
1410	Recruitment Incentive										
1701	Custodians	69,557	60,443	88,672	79,525	80,483	70,571	70,723	71,959	81,928	82,796
1861	Noon Duty Attendants	15,570	11,678	19,463	15,570	15,570	15,570	15,570	15,570	19,463	15,570
2100	Group Life	3,744	2,374	3,749	3,702	3,437	4,826	4,373	3,061	3,915	4,412
2200	Group Medical	178,650	112,950	181,800	179,640	167,400	227,250	207,450	149,130	189,000	210,600
2500	Workers' Compensation	16,738	12,106	18,627	17,548	16,890	20,005	18,794	14,993	18,529	19,779
2550	Unemployment Insurance	1,332	864	1,372	1,333	1,244	1,718	1,566	1,099	1,427	1,569
2600	Social Security	11,403	8,886	13,023	11,884	11,986	12,626	12,265	10,548	13,126	12,840
2610	Medicare	15,492	9,915	15,861	15,424	14,422	20,282	18,109	12,817	16,488	18,230
2700	T.R.S.-Certificated Retirement	173,297	108,595	175,123	171,504	158,256	228,448	207,007	139,916	183,187	205,438
2800	P.E.R.S.-Classified Retirement	18,592	15,292	21,612	19,706	20,276	20,021	19,666	17,552	21,665	20,927
3010	Contractual Services-Administration								3,200		
3030	Contractual Services-Instruction										
3050	Equipment Repair	400	774	138	400	546	980	738	600	786	660
3130	Activity Trips										
3210	Rental-Equipment								900		
3220	Copiers	8,904	5,126	8,595	8,502	9,043	11,780	11,657	7,264	10,718	10,964
3430	Mileage /In-District	500	200	1,300		300	600	740	1,500	1,000	340
3500	Heat for Buildings	17,600	12,800	15,800	8,000	27,500	16,500	16,700	18,800	27,400	17,000
3510	Water and Sewer	6,400	2,700	3,200	15,500	2,700	3,400		1,500	4,100	2,600
3520	Electricity	53,200	29,400	57,300	30,000	62,500	58,100	44,900	35,400	74,700	50,500
3530	Telephone	12,700	9,100	29,700	6,800	19,200	6,600	14,800	33,800	19,500	9,800
3540	Refuse	6,700	3,100	2,300	1,800	6,700	6,400	8,400	5,200	2,500	5,600
3980	Unallocated Adjustments										
4010	Office Supplies	2,000	1,200	2,000	5,000	2,250	3,153	3,000	1,652	3,365	2,000
4020	Textbooks	9,500	7,936	10,000	15,323	9,013	16,294	16,715	8,950	16,000	10,500
4030	Library A/V Supplies	4,600	2,960	4,300	2,831	3,651	5,781	5,652	3,100	5,000	2,975
4040	Teaching Supplies	17,008	10,055	17,271	7,186	19,244	18,534	18,251	13,318	18,553	19,385
4050	Health Supplies	600	344	250	569	482	600	387	545	900	575
4130	Repair Parts					275		75	25		
4200	Custodial Supplies	200	173	250			900	205	150	275	275
5400	Expendable Equipment	1,822		900	4,425		920	301	1,120	700	2,576
5410	Replacement Equipment	1,400		1,793					930		2,000
5440	New Equipment	1,400	407				5,125	1,400	1,370		3,000
5460	Equipment Replacement Fund										
6020	Pupil Activity Expense										
TOTALS		\$ 1,841,113	\$ 1,185,103	\$ 1,900,715	\$ 1,803,299	\$ 1,748,659	\$ 2,335,541	\$ 2,136,669	\$ 1,540,910	\$ 1,999,852	\$ 2,137,512

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	CHESTER VALLEY (1140)	CHINOOK (1150)	CHUGACH OPTIONAL (1160)	CHUGIAK (1170)	COLLEGE GATE (1174)	CREEKSIDE PARK (1180)	DENALI (1190)	EAGLE RIVER (1200)	FAIRVIEW (1210)	FIRE LAKE (1215)
1191	Technical										
1201	Clerical	45,261	63,945	43,843	49,428	48,777	47,040	52,134	55,100	54,080	38,371
1211	Extra Help	1,425	500	1,425	1,200	1,425	1,425	1,425	1,425	1,425	1,425
1231	Teacher Assistants	8,952	19,394	8,952	18,946	10,794	18,366	19,394	8,739	19,197	11,410
1280	Librarians	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1290	Masters Degree Bonus	2,996	5,687	2,644	5,499	4,019	5,088	5,053	4,289	5,229	3,290
1300	Principals	76,323	134,518	81,589	78,589	81,589	81,589	81,589	74,057	63,860	71,585
1310	Elementary Teachers	592,200	1,169,280	516,600	1,128,960	811,440	990,360	982,800	819,000	1,020,600	655,200
1320	Secondary Teachers										
1330	Added Duty Increment Certificated	2,884	2,163	2,884	2,884	2,163	2,884	2,884	2,163	2,884	2,884
1331	Added Duty Increment Classified		721			721					
1340	Department Chairperson	1,580	721	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580
1350	Added Days	1,112	1,959	1,188	1,145	1,188	1,188	1,188	1,079	930	1,043
1371	Substitute Teachers Classified	19,065	36,240	16,815	35,040	25,590	32,415	32,190	27,315	33,315	20,940
1380	Personal Leave Certificated	3,315	6,292	2,925	6,084	4,446	5,629	5,590	4,745	5,785	3,640
1381	Personal Leave Classified	5,821	8,171	5,750	7,733	7,510	7,003	7,563	6,765	7,762	6,056
1400	Counselors						50,400	50,400	50,400	50,400	
1410	Recruitment Incentive										
1701	Custodians	62,204	80,087	62,204	86,303	90,624	74,656	79,712	71,454	81,955	71,318
1861	Noon Duty Attendants	11,678	19,463	11,678	15,570	15,570	15,570	15,570	15,570	15,570	11,678
2100	Group Life	2,530	4,691	2,296	4,324	3,297	4,002	4,017	3,437	4,134	2,764
2200	Group Medical	123,300	218,340	112,500	206,280	160,920	190,530	192,600	166,050	198,000	135,450
2500	Workers' Compensation	12,744	20,390	12,097	19,946	17,431	18,096	18,540	16,180	18,943	14,061
2550	Unemployment Insurance	924	1,671	846	1,555	1,208	1,447	1,450	1,247	1,477	992
2600	Social Security	9,573	14,169	9,341	13,281	12,463	12,181	12,894	11,599	13,224	9,994
2610	Medicare	10,689	19,374	9,731	17,984	13,981	16,671	16,747	14,472	17,273	11,541
2700	T.R.S.-Certificated Retirement	115,920	217,446	104,678	202,168	151,737	188,543	187,334	159,789	190,504	125,230
2800	P.E.R.S.-Classified Retirement	16,590	23,391	16,388	22,041	21,506	19,958	21,552	19,382	22,121	17,257
3010	Contractual Services-Administration				3,200						3,200
3030	Contractual Services-Instruction							1,740			
3050	Equipment Repair	550	600	650	500	1,001	400	920	1,005	1,046	709
3130	Activity Trips										
3210	Rental-Equipment				70						330
3220	Copiers	6,601	10,775	4,885	10,010	7,326	10,521	9,862	8,135	10,354	5,661
3430	Mileage/In-District	200	1,100	500	700	500	600	500	1,000	250	2,000
3500	Heat for Buildings	10,700	17,400	7,500	17,300	14,800	17,200	17,000	13,300	13,600	15,200
3510	Water and Sewer	2,900	3,200	1,400	2,000	3,400	2,900	5,300	5,900	3,300	3,400
3520	Electricity	36,000	49,400	32,400	58,600	40,200	53,700	39,200	39,600	54,100	36,400
3530	Telephone	7,500	12,800	11,000	19,600	10,800	22,000	31,300	16,300	8,300	14,400
3540	Refuse	6,400	7,000	3,200	10,500	4,300	6,600	7,400	10,500	3,400	10,400
3980	Unallocated Adjustments										
4010	Office Supplies	1,500	5,850	2,388	900	1,000	3,000	6,900	2,000	3,500	1,500
4020	Textbooks	6,131	9,110	6,697	9,400	10,273	13,000	8,175	10,492	16,800	8,492
4030	Library A/V Supplies	3,594	4,302	5,551	5,000	4,680	5,400	8,068	3,215	4,658	3,019
4040	Teaching Supplies	10,356	22,374	4,974	25,838	16,123	14,866	13,652	17,030	12,796	11,289
4050	Health Supplies	763	848	155	700	353	575	987	976	500	230
4130	Repair Parts				50	50	150				
4200	Custodial Supplies	325	249	75	150	500	343	166	100	225	50
5400	Expendable Equipment	500	2,250		500			2,417	52		
5410	Replacement Equipment		2,000		1,000		100				
5440	New Equipment						2,635				
5460	Equipment Replacement Fund	886		1,172							
6020	Pupil Activity Expense										
TOTALS		\$ 1,272,392	\$ 2,268,271	\$ 1,160,901	\$ 2,142,958	\$ 1,655,685	\$ 1,991,011	\$ 1,998,193	\$ 1,716,563	\$ 2,013,477	\$ 1,384,389

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	GIRDWOOD (1220)	GOVERNMENT HILL (1230)	HOMESTEAD (1235)	HUFFMAN (1237)	INLET VIEW (1240)	KASUUN (1242)	KENNEDY (1244)	KLATT (1245)	KINCAID (1246)	LAKE HOOD (1248)
1191	Technical										
1201	Clerical	39,429	48,937	45,874	44,620	36,215	51,247		57,330	54,204	46,832
1211	Extra Help	1,425	1,200	1,425	1,425	1,425	1,425		1,425	1,200	1,425
1231	Teacher Assistants	8,739	18,436	8,952	8,952	8,739	17,904		9,414	19,111	9,414
1280	Librarians	25,200	50,400	50,400	50,400	50,400	50,400		50,400	50,400	50,400
1290	Masters Degree Bonus	1,928	5,523	4,547	5,147	2,914	5,006		4,289	5,440	4,559
1300	Principals	63,860	63,860	81,589	63,860	81,589	69,628		71,585	81,589	78,589
1310	Elementary Teachers	337,680	1,083,600	924,840	1,053,360	574,560	1,023,120		869,400	1,116,360	927,360
1320	Secondary Teachers	50,400									
1330	Added Duty Increment Certificated	2,884	2,163	2,884	2,163	2,884	2,884		2,884	2,884	2,884
1331	Added Duty Increment Classified		721		721						
1340	Department Chairperson	1,580	1,580	1,580	1,580	1,580	1,580		1,580	1,580	1,580
1350	Added Days	930	930	1,188	930	1,188	1,014		1,043	1,188	1,145
1371	Substitute Teachers Classified	12,150	35,190	28,965	32,790	18,540	31,890		27,315	34,665	29,040
1380	Personal Leave Certificated	2,132	6,110	5,031	5,694	3,224	5,538		4,745	6,019	5,044
1381	Personal Leave Classified	5,520	7,543	6,198	6,205	5,352	7,549		7,864	8,192	7,294
1400	Counselors		50,400								
1410	Recruitment Incentive										
1701	Custodians	62,236	83,478	69,123	70,518	62,075	81,848		90,524	90,524	89,617
1861	Noon Duty Attendants	7,785	15,570	15,570	15,570	11,678	15,570		11,678	15,570	15,570
2100	Group Life	1,820	4,339	3,609	4,007	2,476	3,991		3,476	4,285	3,656
2200	Group Medical	90,540	207,000	173,970	192,330	120,780	191,160		169,200	204,480	177,480
2500	Workers' Compensation	10,483	19,596	16,456	17,573	12,539	18,518		17,885	20,287	18,327
2550	Unemployment Insurance	649	1,541	1,304	1,425	900	1,426		1,264	1,553	1,326
2600	Social Security	8,513	13,086	10,918	11,210	8,929	12,860		12,744	13,854	12,349
2610	Medicare	7,693	17,984	14,987	16,580	10,328	16,617		14,749	17,968	15,353
2700	T.R.S.-Certificated Retirement	77,205	200,469	169,996	187,566	113,951	183,780		159,502	200,639	169,912
2800	P.E.R.S.-Classified Retirement	15,733	21,600	17,663	17,786	15,252	21,517		22,411	23,347	20,785
3010	Contractual Services-Administration										
3030	Contractual Services-Instruction										
3050	Equipment Repair	642	750	1,042	2,650	600	5,046		605	350	400
3130	Activity Trips	3,600									
3210	Rental-Equipment										
3220	Copiers	4,450	10,672	8,875	9,538	5,915	9,648		8,326	10,890	8,606
3430	Mileage/In-District	3,100	600	1,500	600	500	850		550	500	400
3500	Heat for Buildings	6,900		12,400	15,200	13,400	22,900	19,900	16,000	15,400	20,800
3510	Water and Sewer	1,100	2,600	3,300		2,200	4,000	7,800	2,800	4,100	3,400
3520	Electricity	28,800	51,600	41,700	49,400	26,200	60,700	34,900	41,500	60,600	58,200
3530	Telephone	11,100	21,300	25,600	14,000	18,800	16,300	9,300	19,000	14,200	14,500
3540	Refuse	4,200	6,900	10,800	9,700	3,400	2,300	4,100	6,400	2,200	2,700
3980	Unallocated Adjustments										
4010	Office Supplies	1,400	1,500	550	4,000	3,300	1,000		2,500	2,000	6,971
4020	Textbooks	3,958	9,000	19,182	12,108	7,575	7,434		14,000	13,500	10,040
4030	Library A/V Supplies	1,750	4,500	3,762	8,000	2,360	6,471		4,250	6,500	4,716
4040	Teaching Supplies	7,836	22,835	13,887	14,206	8,943	12,502		10,810	21,472	12,085
4050	Health Supplies	268	1,264	547	700	300	311		700	1,211	363
4130	Repair Parts		100			100					
4200	Custodial Supplies	225	250	150	200	75	100		300	125	325
5400	Expendable Equipment						1,500		1,915	1,475	
5410	Replacement Equipment		1,095						1,250		
5440	New Equipment		760		2,000		11,698			850	2,176
5460	Equipment Replacement Fund	1,633	1,633								
6020	Pupil Activity Expense	3,000									
TOTALS		\$ 920,476	\$ 2,098,615	\$ 1,800,364	\$ 1,954,714	\$ 1,241,186	\$ 1,979,232	\$ 76,000	\$ 1,743,613	\$ 2,130,712	\$ 1,835,623

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	LAKE OTIS (1250)	MT. SPURR (1257)	MT. VIEW (1260)	MULDOON (1270)	NORTH STAR (1280)	NORTHERN LIGHTS ABC (1290)	NORTHWOOD (1300)	NUNAKA VALLEY (1310)	OCEAN VIEW (1315)
1191	Technical			27,343						
1201	Clerical	52,249	37,796	43,485	46,757	45,117	60,481	53,875	36,215	57,975
1211	Extra Help	1,425	1,425	1,200	1,425	1,200	500	1,425	1,425	500
1231	Teacher Assistants	9,697	9,166	9,697	18,366	20,362		9,414	11,410	17,478
1280	Librarians	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1290	Masters Degree Bonus	4,465	3,408	4,818	5,405	5,053	5,828	3,525	2,879	6,028
1300	Principals	71,585	74,057	134,518	65,714	81,589	69,628	71,585	76,323	63,860
1310	Elementary Teachers	907,200	680,400	932,400	1,058,400	982,800	1,048,320	655,200	567,000	1,242,360
1320	Secondary Teachers						151,200			
1330	Added Duty Increment Certificated	2,884	2,163	2,884	2,884	2,884	2,884	2,884	2,163	2,163
1331	Added Duty Increment Classified		721						721	721
1340	Department Chairperson	1,580	1,580	721	1,580	1,580	1,580	1,580	1,580	1,580
1350	Added Days	1,043	1,079	1,959	957	1,188	1,014	1,043	1,112	930
1371	Substitute Teachers Classified	28,440	21,690	30,690	34,440	32,190	36,780	22,440	18,315	38,415
1380	Personal Leave Certificated	4,940	3,770	5,330	5,980	5,590	6,448	3,900	3,185	6,669
1381	Personal Leave Classified	7,258	5,413	6,638	7,074	7,253	7,054	6,695	5,539	7,815
1400	Counselors			50,400	50,400	50,400		50,400		
1410	Recruitment Incentive									
1701	Custodians	83,211	61,297	79,579	76,364	79,578	80,593	70,598	63,140	80,845
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	11,678	11,678	15,570
2100	Group Life	3,593	2,803	4,199	4,212	4,027	4,493	2,935	2,491	4,684
2200	Group Medical	174,600	135,900	196,020	200,250	192,600	216,360	142,650	122,850	222,480
2500	Workers' Compensation	17,553	13,374	18,611	18,688	18,473	19,906	14,567	12,545	20,397
2550	Unemployment Insurance	1,297	1,008	1,461	1,501	1,444	1,606	1,060	891	1,664
2600	Social Security	12,266	9,249	13,281	12,158	12,479	12,460	10,920	9,203	13,597
2610	Medicare	15,090	11,659	16,944	17,477	16,650	18,635	12,361	10,290	19,402
2700	T.R.S.-Certificated Retirement	165,550	129,549	187,724	196,853	187,334	212,004	133,294	111,773	217,806
2800	P.E.R.S.-Classified Retirement	20,685	15,530	22,815	20,162	20,671	20,104	19,078	15,887	22,375
3010	Contractual Services-Administration									
3030	Contractual Services-Instruction									
3050	Equipment Repair	400	712	750	550	600	549	400	350	600
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	8,298	6,281	8,880	9,911	9,918	11,894	7,305	6,452	11,463
3430	Mileage/In-District	400	300	1,300	200	1,500	600	300	300	600
3500	Heat for Buildings	11,500	6,800	14,700	22,500	18,600	14,700	17,900	14,000	16,300
3510	Water and Sewer	4,300	9,500	5,300	2,900	3,800	2,700	3,200	2,300	2,900
3520	Electricity	42,200	29,900	51,600	60,400	49,500	63,500	55,000	43,800	67,500
3530	Telephone	19,200	6,900	26,800	32,000	19,800	5,800	11,000	7,500	22,200
3540	Refuse	6,600	1,400	10,100	3,600	10,300	2,300	10,500	2,300	6,400
3980	Unallocated Adjustments									
4010	Office Supplies	4,558	2,500	2,500	2,500	3,500	5,000	3,500	807	2,707
4020	Textbooks	13,897	10,500	16,493	14,800	9,500	21,221	3,610	8,318	13,552
4030	Library A/V Supplies	3,438	2,500	1,738	5,000	3,300	7,155	1,955	2,240	4,808
4040	Teaching Supplies	11,929	8,564	14,115	15,244	20,248	16,255	17,424	7,817	27,298
4050	Health Supplies	511	245	514	900	102	929	260	975	645
4130	Repair Parts								200	
4200	Custodial Supplies	100	75	450	250	125		125	250	600
5400	Expendable Equipment	2,328	1,500					1,172	1,455	
5410	Replacement Equipment									
5440	New Equipment				2,000	2,300			3,323	
5460	Equipment Replacement Fund	530								
6020	Pupil Activity Expense									
TOTALS		\$ 1,782,770	\$ 1,372,792	\$ 2,013,927	\$ 2,081,880	\$ 1,989,525	\$ 2,196,451	\$ 1,487,158	\$ 1,241,402	\$ 2,293,287

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	O'MALLEY (1320)	ORION (1324)	PTARMIGAN (1328)	RABBIT CREEK (1330)	RAVENWOOD (1335)	ROGERS PARK (1340)	RUSSIAN JACK (1345)	SAND LAKE (1350)	SCENIC PARK (1360)	SPRING HILL (1362)	TRAILSIDE (1363)
1191	Technical											
1201	Clerical	40,198	41,417	54,259	40,996	50,791	51,038	55,462	60,737	58,515	44,620	56,414
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	1,200	1,425	500	1,200	1,425	1,200
1231	Teacher Assistants	10,749	17,904	11,410	11,975	10,538	8,952	12,693	17,904	9,414	8,952	20,501
1280	Librarians	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1290	Masters Degree Bonus	3,349	4,254	4,677	3,772	4,536	4,442	4,207	6,698	5,346	4,395	5,640
1300	Principals	76,323	67,671	69,628	81,589	69,628	65,714	63,860	132,561	71,585	76,323	81,589
1310	Elementary Teachers	667,800	861,840	902,160	758,520	922,320	902,160	801,360	1,386,000	1,096,200	892,080	1,159,200
1320	Secondary Teachers											
1330	Added Duty Increment Certificated	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884
1331	Added Duty Increment Classified											
1340	Department Chairperson	1,580	1,580	1,580	1,580	1,580	1,580	1,580	721	1,580	1,580	1,580
1350	Added Days	1,112	986	1,014	1,188	1,014	957	930	1,931	1,043	1,112	1,188
1371	Substitute Teachers Classified	21,315	27,090	29,790	24,015	28,890	28,290	26,790	42,690	34,065	27,990	35,940
1380	Personal Leave Certificated	3,705	4,706	5,174	4,173	5,018	4,914	4,654	7,410	5,915	4,862	6,240
1381	Personal Leave Classified	6,030	6,905	7,262	6,193	6,611	6,490	6,997	8,075	6,896	6,188	7,836
1400	Counselors			50,400				50,400				
1410	Recruitment Incentive											
1701	Custodians	69,664	78,771	79,564	70,884	70,884	69,798	71,774	82,862	69,977	70,185	79,792
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	11,678	15,570	11,678	15,570	15,570	15,570	15,570
2100	Group Life	2,803	3,487	3,734	3,084	3,601	3,549	3,383	5,372	4,149	3,507	4,417
2200	Group Medical	137,250	168,120	181,080	150,210	173,610	170,730	163,530	249,300	198,450	169,290	210,600
2500	Workers' Compensation	14,109	16,648	17,643	15,101	16,510	16,216	15,963	22,502	18,102	16,200	19,728
2550	Unemployment Insurance	1,014	1,230	1,344	1,123	1,293	1,268	1,218	1,899	1,495	1,263	1,593
2600	Social Security	10,226	11,482	12,356	10,605	11,211	11,243	11,583	14,156	12,130	10,845	13,469
2610	Medicare	11,748	14,361	15,653	12,923	15,023	14,789	14,264	21,978	17,320	14,578	18,390
2700	T.R.S.-Certificated Retirement	128,016	157,657	172,490	143,385	167,652	163,790	155,425	251,919	195,790	163,901	207,494
2800	P.E.R.S.-Classified Retirement	17,187	19,678	20,696	17,649	18,841	18,495	19,940	23,014	19,651	17,635	22,330
3010	Contractual Services-Administration											
3030	Contractual Services-Instruction											
3050	Equipment Repair	800	750	670	462	550	918	62	957	400	900	550
3130	Activity Trips											
3210	Rental-Equipment											
3220	Copiers	7,409	7,615	8,642	7,973	9,364	12,169	8,915	13,389	9,680	9,042	10,712
3430	Mileage/In-District	600	400		200	800	600	500	500	100	500	1,000
3500	Heat for Buildings	19,100	9,400	14,800	19,200	15,400	7,800	20,300	15,300	15,900	16,300	16,400
3510	Water and Sewer		17,800	3,000	3,500		5,800	4,100	5,800	3,000	3,400	3,400
3520	Electricity	46,500	36,800	48,400	41,100	37,900	48,100	56,900	45,100	56,400	44,800	58,000
3530	Telephone	15,300	8,700	10,500	15,100	14,400	12,500	22,800	11,100	23,400	12,300	22,300
3540	Refuse	6,500	2,800	8,000	9,500	11,000	7,000	2,400	6,400	2,100	9,500	2,500
3980	Unallocated Adjustments											
4010	Office Supplies	3,500	1,100	1,000	1,250	4,492	6,048	500	4,006	1,000	700	2,475
4020	Textbooks	3,975	8,401	8,033	9,080	12,347	20,600	5,328	16,084	13,039	11,964	10,892
4030	Library A/V Supplies	3,500	3,724	3,624	2,174	4,106	8,000	5,345	6,411	7,282	3,881	11,882
4040	Teaching Supplies	17,019	16,335	21,663	16,811	11,419	15,155	24,313	25,490	14,611	11,398	16,338
4050	Health Supplies	143	493	737	790	220	375	664	1,351	502	760	1,432
4130	Repair Parts				50				100	25	200	
4200	Custodial Supplies	500	150	385	146	216	200	225	550	150	350	475
5400	Expendable Equipment	275	1,949		389	3,173			104	360	5,924	
5410	Replacement Equipment						1,000				2,761	
5440	New Equipment				1,100	719			1,000	5,269		2,971
5460	Equipment Replacement Fund						1,060	1,047				
6020	Pupil Activity Expense											
TOTALS		\$ 1,419,578	\$ 1,688,591	\$ 1,841,647	\$ 1,538,069	\$ 1,772,044	\$ 1,761,794	\$ 1,705,799	\$ 2,560,725	\$ 2,050,895	\$ 1,740,465	\$ 2,185,322

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	SUSITNA (1364)	TAKU (1365)	TUDOR (1370)	TURNAGAIN (1380)	TYSON, WILLIAM (1384)	URSA MAJOR (1386)	URSA MINOR (1388)	WILLIWAW (1390)	WILLOW CREST (1400)	WONDER PARK (1410)
1191	Technical										
1201	Clerical	50,799	40,903	48,776	40,529	53,810	45,619	40,810	60,184	46,969	41,445
1211	Extra Help	500	1,425	1,200	1,425	1,200	1,425	1,425	500	1,425	1,425
1231	Teacher Assistants	18,649	9,697	18,436	8,739	9,414	10,538	10,538	36,127	18,698	11,410
1280	Librarians	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1290	Masters Degree Bonus	6,345	4,465	5,734	3,290	4,935	4,160	2,844	7,050	5,147	4,465
1300	Principals	81,589	63,860	67,671	81,589	81,589	74,057	67,671	143,170	71,585	67,671
1310	Elementary Teachers	1,310,400	856,800	1,128,960	655,200	957,600	791,280	509,040	1,310,400	1,002,960	856,800
1320	Secondary Teachers										
1330	Added Duty Increment Certificated	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884
1331	Added Duty Increment Classified										
1340	Department Chairperson	1,580	1,580	1,580	1,580	1,580	1,580	1,580	721	1,580	1,580
1350	Added Days	1,188	930	986	1,188	1,188	1,079	986	2,086	1,043	986
1371	Substitute Teachers Classified	40,440	28,440	36,540	20,940	31,440	26,490	18,090	44,940	32,790	28,440
1380	Personal Leave Certificated	7,020	4,940	6,344	3,640	5,460	4,602	3,146	7,800	5,694	4,940
1381	Personal Leave Classified	7,453	6,110	6,899	6,003	7,070	7,205	5,678	8,944	6,816	6,857
1400	Counselors		50,400	50,400		50,400	50,400	50,400	151,200	50,400	50,400
1410	Recruitment Incentive										
1701	Custodians	79,619	71,605	70,766	70,795	78,151	87,937	62,204	82,570	70,651	84,278
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	15,570	15,570	15,570	15,570
2100	Group Life	4,894	3,554	4,441	2,764	3,915	3,390	2,429	5,675	4,041	3,598
2200	Group Medical	232,200	171,450	210,330	135,450	189,000	165,240	118,620	260,100	192,330	174,600
2500	Workers' Compensation	21,004	16,296	18,881	14,130	18,097	17,362	12,382	23,404	17,760	17,535
2550	Unemployment Insurance	1,749	1,259	1,581	1,006	1,412	1,227	880	2,011	1,446	1,283
2600	Social Security	13,207	10,530	12,287	10,168	12,192	12,076	9,566	15,427	11,960	11,744
2610	Medicare	20,139	14,681	18,352	11,584	16,282	14,262	10,294	23,181	16,769	14,967
2700	T.R.S.-Certificated Retirement	231,686	164,296	208,460	126,854	183,302	155,469	109,273	265,737	188,935	164,915
2800	P.E.R.S.-Classified Retirement	21,242	17,415	19,662	17,108	20,146	20,534	16,181	25,490	19,425	19,542
3010	Contractual Services-Administration										
3030	Contractual Services-Instruction										
3050	Equipment Repair	800	600	950	246	200	600	400	600	472	790
3130	Activity Trips										
3210	Rental-Equipment										
3220	Copiers	11,735	8,831	11,063	6,988	9,653	8,163	5,280	12,775	9,718	8,565
3430	Mileage/In-District		200	600	300	600	500	500	300		
3500	Heat for Buildings	13,400	11,900	14,700	13,400	23,700	32,100	21,100	15,300	14,100	12,400
3510	Water and Sewer	3,700	2,600	4,800	2,600	4,200	7,800	4,700	3,100	2,700	3,200
3520	Electricity	50,500	45,800	51,000	38,100	52,100	13,900	30,800	58,200	52,500	46,100
3530	Telephone	14,500	9,400	11,200	19,300	32,500	14,800	6,500	17,800	19,600	10,900
3540	Refuse	6,700	6,400	7,400	6,400	3,000	5,000	4,200	3,100	6,800	6,700
3980	Unallocated Adjustments										
4010	Office Supplies	4,000	15,654	4,782	1,000	3,099	2,093	3,650	3,427	3,980	2,000
4020	Textbooks	18,824	9,500	9,468	7,953	10,261	7,736	5,625	17,843	8,048	8,500
4030	Library A/V Supplies	9,441	2,100	5,268	2,394	5,139	2,800	2,023	9,641	2,467	3,400
4040	Teaching Supplies	15,819	6,296	17,333	12,983	18,250	15,651	5,574	20,443	17,850	18,581
4050	Health Supplies	681	250	498	150	785	200	325	689	425	800
4130	Repair Parts			50							
4200	Custodial Supplies	475	200	350	300	402	500	600	500	300	100
5400	Expendable Equipment	988		3,563	1,728			500	870	5,255	
5410	Replacement Equipment	848				1,143	500	1,406			
5440	New Equipment			2,500			1,500				
5460	Equipment Replacement Fund					683					
6020	Pupil Activity Expense										
TOTALS		\$ 2,372,968	\$ 1,725,329	\$ 2,152,665	\$ 1,396,678	\$ 1,962,752	\$ 1,679,129	\$ 1,216,444	\$ 2,709,289	\$ 1,981,493	\$ 1,759,771

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	GLADYS WOOD (1418)	ELEMENTARY SUMMER SCHOOL (1489)	UNALLOCATED ELEMENTARY (1499)	TOTAL ELEM. ATTENDANCE AREA
1191	Technical				27,343
1201	Clerical	55,200			2,915,472
1211	Extra Help	1,425	25,000		101,550
1231	Teacher Assistants	21,894			806,200
1280	Librarians	50,400			2,998,800
1290	Masters Degree Bonus	5,264		4,547	281,377
1300	Principals	78,589			4,682,794
1310	Elementary Teachers	1,078,560		975,240	56,034,720
1320	Secondary Teachers				201,600
1330	Added Duty Increment Certificated	2,884			164,388
1331	Added Duty Increment Classified				8,652
1340	Department Chairperson	1,580	1,500		92,864
1350	Added Days	1,145	120,750		188,957
1371	Substitute Teachers Classified	33,540		30,703	1,793,578
1380	Personal Leave Certificated	5,824		5,031	311,298
1381	Personal Leave Classified	7,347			412,845
1400	Counselors				1,108,800
1410	Recruitment Incentive			5,000	5,000
1701	Custodians	69,844			4,534,897
1861	Noon Duty Attendants	15,570			883,606
2100	Group Life	4,124		3,019	225,111
2200	Group Medical	195,930		139,320	10,795,230
2500	Workers' Compensation	18,074	1,282	8,801	1,041,945
2550	Unemployment Insurance	1,493	155	1,065	80,968
2600	Social Security	12,699	1,550	1,904	711,998
2610	Medicare	17,244	2,114	12,194	939,360
2700	T.R.S.-Certificated Retirement	194,104	19,560	156,038	10,475,175
2800	P.E.R.S.-Classified Retirement	20,939	3,563		1,185,259
3010	Contractual Services-Administration				9,600
3030	Contractual Services-Instruction				1,740
3050	Equipment Repair	710		20,000	63,786
3130	Activity Trips				3,600
3210	Rental-Equipment				1,300
3220	Copiers	10,005			541,691
3430	Mileage/In-District	1,350	125		37,605
3500	Heat for Buildings	7,900			951,900
3510	Water and Sewer	3,900			237,100
3520	Electricity	44,400			2,856,000
3530	Telephone	11,900			968,100
3540	Refuse	6,700			354,700
3980	Unallocated Adjustments		74,651	1,215,953	1,290,604
4010	Office Supplies	4,499	375		179,581
4020	Textbooks	7,695		85,000	743,685
4030	Library A/V Supplies	4,991			272,373
4040	Teaching Supplies	17,766	5,225	12,982	946,878
4050	Health Supplies	1,025			35,379
4130	Repair Parts				1,450
4200	Custodial Supplies	575			15,985
5400	Expendable Equipment	3,092			57,998
5410	Replacement Equipment	3,000		12,982	35,208
5440	New Equipment	2,000			57,503
5460	Equipment Replacement Fund				8,644
6020	Pupil Activity Expense				3,000
TOTALS		\$ 2,025,181	\$ 255,850	\$ 2,689,779	\$ 112,685,197

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CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	FAMILY PARTNERSHIP CHARTER SCHOOLS					UNALLOCATED CHARTER (1599)	TOTAL CHARTER SCHOOL ATTENDANCE AREA
		AQUARIAN CHARTER SCHOOL (1510)	FAMILY PARTNERSHIP CHARTER SCHOOL (1540)	FRONTIER CHARTER SCHOOL (1545)	HIGHLAND TECH CHARTER SCHOOL (1550)	VILLAGE CHARTER SCHOOL (1585)		
1181	Other Professionals		43,210	52,773	86,376		182,359	
1201	Clerical	48,296	191,700	28,704	78,112	20,960	367,772	
1211	Extra Help Classified	6,000	10,643		27,500	61,100	105,243	
1220	Extra Help Certificated		121,000				121,000	
1231	Teacher Assistants	213,390				62,272	275,662	
1240	Nurses				16,442		16,442	
1290	Masters Degree Bonus	2,000	2,000		4,000	2,000	10,000	
1300	Principals	65,380	68,904	77,652	149,992		361,928	
1310	Elementary Teachers	577,218	150,000			359,607	1,086,825	
1320	Secondary Teachers		80,555	42,135	681,588	37,339	841,617	
1330	Added Duty Certificated	4,000	130,000		2,000	48,657	184,657	
1331	Added Duty Classified	2,000			1,400		3,400	
1340	Department Chairperson	1,600					1,600	
1350	Added Days Certificated		6,380				6,380	
1351	Added Days Classified		3,757				3,757	
1360	Special Service Teachers	27,234			48,135	13,788	89,157	
1370	Substitute Teachers Certificated				17,400		17,400	
1371	Substitute Teachers Classified	20,000	5,000			15,000	40,000	
1380	Personal Leave Certificated	2,000	3,000		10,327	6,000	21,327	
1381	Personal Leave Classified	7,000	1,999		10,935	10,500	30,434	
1701	Custodians	56,001				15,500	71,501	
1841	Maintenance Extra Help					2,000	2,000	
2100	Group Life	3,822	1,659	735	3,941	2,184	12,341	
2200	Group Medical	212,400	78,900	19,800	140,700	111,123	562,923	
2500	Workers' Compensation	13,685	6,885	1,690	7,538	6,816	36,614	
2550	Unemployment Insurance	1,093	841	216	1,171	669	3,990	
2600	Social Security	22,562	14,700	5,062	17,750	10,964	71,038	
2610	Medicare	14,991	11,526	3,025	16,447	9,226	55,215	
2700	T.R.S. - Certificated Retirement	108,394	90,214	19,236	103,141	73,502	394,487	
2800	P.E.R.S. - Classified Retirement	48,700	32,269	12,225	9,403	14,212	116,809	
3010	Contractual Services-Administration	10,000	40,000		153,604	40,300	243,904	
3030	Contractual Services-Instruction		261,429	125,000		19,500	430,929	
3040	ASD Contracted Services	22,871	30,085	3,715		4,000	60,671	
3050	Equipment Repair		5,863				5,863	
3100	Legal Fees		10,000			3,000	13,000	
3130	Activity Trips	6,000					6,000	
3160	Student Travel					1,500	1,500	
3200	Rental - Land & Buildings		80,000	52,773	542,832	76,566	752,171	
3210	Rental-Equipment		5,000		8,683		13,683	
3220	Copiers	3,500	6,000		3,300		12,800	
3430	Mileage in-District	750					750	
3500	Heat for Buildings	6,000		1,000		1,413	8,413	
3510	Water and Sewer	3,000				515	3,515	
3520	Electricity	32,000		2,285		5,600	39,885	
3530	Telephone	14,000	15,000	5,000	6,008	4,739	44,747	
3540	Refuse	3,000				667	3,667	
3600	Travel Out-of-District		4,500			8,000	12,500	
3610	Registration/Mbr Fees	5,250					5,250	
4010	Office Supplies	5,000	30,000	12,500		3,331	50,831	
4020	Textbooks	2,000	45,000	40,000		5,000	92,000	
4030	Library A/V Supplies	1,000	2,000			1,500	4,500	
4040	Teaching Supplies	16,565	13,433	40,162		16,502	86,662	
4050	Health Supplies	1,000				700	1,700	
4060	Meals and Food	2,000		600			2,600	
4200	Custodial Supplies	1,000				1,000	2,000	
4250	Bld/ground Supplies	1,000					1,000	
5400	Expendable Equipment		5,000			3,000	8,000	
5410	Replacement Equipment		5,000				5,000	
5440	New Equipment		37,657	30,000		6,500	74,157	
5460	Equipment Replacement Fund	856					856	
5480	Remodeling					20,000	20,000	
6070	Liability Insurance	10,000	20,000	9,560	11,000	8,000	58,560	
TOTALS		\$ 1,604,558	\$ 1,671,109	\$ 585,848	\$ 2,189,725	\$ 1,114,752	\$ 25,000	\$ 7,160,992

Anchorage School District
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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	POLARIS K-12 (1450)	CENTRAL MIDDLE SCHOOL of SCIENCE (1700)	CLARK MIDDLE SCHOOL (1710)	GRUENING MIDDLE SCHOOL (1730)	HANSHEW MIDDLE SCHOOL (1740)	MEARS MIDDLE SCHOOL (1750)	MIRROR LAKE MIDDLE SCHOOL (1755)	ROMIG MIDDLE SCHOOL (1760)	WENDLER MIDDLE SCHOOL (1770)	GOLDENVIEW MIDDLE SCHOOL (1780)
1201	Clerical	78,443	120,780	117,871	128,580	132,943	119,550	131,893	140,045	106,368	137,703
1211	Extra Help	3,600									
1231	Teacher Assistants	8,952									
1240	Nurses	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1280	Librarians	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
1290	Masters Degree Bonus	5,875	8,225	9,800	6,604	10,105	11,045	7,544	8,907	9,283	9,659
1300	Principals	150,294	147,294	204,745	160,169	217,141	207,027	154,208	144,918	146,875	158,417
1310	Elementary Teachers	630,000									
1320	Secondary Teachers	529,200	1,542,240	1,869,840	1,214,640	1,915,200	2,116,800	1,416,240	1,688,400	1,738,800	1,819,440
1330	Added Duty Certificated	24,996	55,286	43,048	50,286		55,286	55,286	55,286	55,286	55,286
1331	Added Duty Classified			12,238	5,000	55,286					
1340	Department Chairperson	11,668	17,016		15,952	21,270	18,681	17,016	14,026	19,775	17,016
1350	Added Days-Certificated	12,315	9,058	2,933	9,246	10,073	9,983	9,156	9,025	8,154	9,223
1351	Added Days-Classified										
1371	Substitute Teachers Classified	31,800	41,700	49,338	33,834	50,820	55,380	38,394	45,006	46,830	48,654
1380	Personal Leave Certificated	6,500	9,100	10,842	7,306	11,180	12,220	8,346	9,854	10,270	10,686
1381	Personal Leave Classified	8,196	14,104	15,380	13,992	15,453	14,678	15,097	14,822	14,756	14,927
1400	Counselors		120,960	131,040	100,800	151,200	151,200	100,800	120,960	151,200	151,200
1410	Recruitment Incentive										
1701	Custodians	76,517	161,304	189,713	151,267	176,125	173,999	170,037	156,397	188,750	160,846
1851	Home School Coordinators	13,127	63,450	86,068	52,273	53,286	79,770	51,257	66,102	64,150	58,167
1861	Noon Duty Attendants	8,304	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768
2100	Group Life	4,814	6,927	8,156	6,072	8,439	9,187	6,496	7,431	7,749	7,932
2200	Group Medical	228,150	342,900	397,440	295,470	405,900	441,900	321,120	366,930	384,750	385,920
2500	Workers' Compensation	20,975	34,084	40,159	30,136	39,711	41,323	33,621	35,090	38,501	36,993
2550	Unemployment Insurance	1,765	2,492	2,972	2,124	3,030	3,249	2,359	2,676	2,760	2,858
2600	Social Security	14,195	25,055	29,348	24,039	30,175	27,661	25,385	26,358	26,266	26,230
2610	Medicare	20,545	29,513	34,294	25,842	35,549	38,176	27,842	31,567	32,498	33,471
2700	T.R.S.-Certificated Retirement	233,483	318,824	376,384	264,304	386,509	425,565	296,561	341,346	355,343	369,822
2800	P.E.R.S.-Classified Retirement	25,229	49,239	57,840	48,041	59,513	53,198	50,329	51,663	51,195	50,833
3010	Contracted Services-Admin							3,450			
3030	Contractual Services-Instruction	950									
3050	Equipment Repair	850	10,100	7,600	6,800	3,000	8,800	9,000	7,600	4,900	11,500
3060	Contractual Services-Custodial										
3130	Activity Trips	1,320	6,095	6,095	6,095	6,095	6,095	6,095	6,095	6,095	6,095
3210	Rental-Equipment	359	1,000	640	240	1,695	444	499	540	1,051	510
3220	Copiers	11,151	19,102	23,841	15,421	23,224	26,457	16,761	20,217	21,088	21,927
3430	Mileage/In-District	1,475	875	925	2,825	550	1,125	3,550	925	500	1,950
3500	Heat for Buildings	11,600	27,000	33,900	20,700	33,400	26,100	31,300	26,100	36,400	23,200
3510	Water and Sewer	3,000	5,400	4,600	4,700	5,100	5,700	3,800	7,000	7,100	5,400
3520	Electricity	51,200	62,100	95,500	114,100	152,400	120,200	141,400	90,900	141,400	130,200
3530	Telephone	20,500	29,400	30,500	49,100	19,200	9,500	30,600	28,800	38,200	27,100
3540	Refuse	5,700	9,900	10,600	4,200	5,700	5,400	3,300	10,700	10,300	4,400
3980	Unallocated Adjustments										
4010	Office Supplies	5,350	15,774	16,320	14,973	28,408	16,059	20,408	19,922	28,474	19,370
4020	Textbooks	5,000	4,100	5,000	10,000	20,000	5,000	6,000	2,596	8,200	3,517
4030	Library A/V Supplies	3,500	9,792	17,111	11,500	6,353	10,000	7,000	6,924	10,200	11,431
4040	Teaching Supplies	29,886	23,389	34,129	8,982	21,087	43,653	18,710	29,721	19,584	38,055
4050	Health Supplies	1,200	2,000	3,000	2,000	1,075	2,600	3,500	2,005	1,500	1,825
4060	Meals and Food										
4130	Repair Parts	750	300	2,500	750	500	1,000	1,500	1,500	1,800	2,500
4200	Custodial Supplies	750	600	2,000	900	825	575	3,500	1,200	600	3,500
5400	Expendable Equipment		5,000	13,795	2,000	20,000	8,000	2,000	21,730	6,250	5,000
5410	Replacement Equipment		1,500	5,900	1,500		12,000			8,000	
5440	New Equipment		18,026	2,500	10,500		10,000	15,000	897	6,000	15,000
5460	Equipment Replacement Fund		2,313	326	1,818	883	883	2,846	3,918	1,470	315
6020	Pupil Activity Expense	2,520	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	TOTALS	\$ 2,406,804	\$ 3,483,885	\$ 4,116,799	\$ 3,045,649	\$ 4,248,971	\$ 4,496,037	\$ 3,379,774	\$ 3,736,667	\$ 3,929,239	\$ 4,008,646

MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	MIDDLE LVL. SUMMER SCHOOL (1789)	UNALLOCATED MIDDLE LEVEL (1799)	TOTAL MIDDLE SCHOOL ATTENDANCE AREA
1201	Clerical			1,214,176
1211	Extra Help	10,000		13,600
1231	Teacher Assistants			8,952
1240	Nurses			504,000
1280	Librarians			504,000
1290	Masters Degree Bonus		752	87,799
1300	Principals			1,691,088
1310	Elementary Teachers			630,000
1320	Secondary Teachers		151,200	16,002,000
1330	Added Duty Certificated	4,750	50,000	504,796
1331	Added Duty Classified			72,524
1340	Department Chairperson			152,420
1350	Added Days-Certificated	140,500		229,666
1351	Added Days-Classified	7,500		7,500
1371	Substitute Teachers Classified		4,248	446,004
1380	Personal Leave Certificated		780	97,084
1381	Personal Leave Classified			141,405
1400	Counselors		10,080	1,189,440
1410	Recruitment Incentive		5,000	5,000
1701	Custodians			1,604,955
1851	Home School Coordinators			587,650
1861	Noon Duty Attendants			33,216
2100	Group Life		499	73,702
2200	Group Medical		23,040	3,593,520
2500	Workers' Compensation	1,417	1,884	353,894
2550	Unemployment Insurance	172	228	26,685
2600	Social Security	1,085	263	256,060
2610	Medicare	2,360	2,790	314,447
2700	T.R.S.-Certificated Retiremen	23,240	33,805	3,425,186
2800	P.E.R.S.-Classified Retiremen	2,494		499,574
3010	Contracted Services-Admin			3,450
3030	Contractual Services-Instruct		40,500	41,450
3050	Equipment Repair			70,150
3060	Contractual Services-Custodi		1,000	1,000
3130	Activity Trips	4,000		60,175
3210	Rental-Equipment			6,978
3220	Copiers			199,189
3430	Mileage/In-District			14,700
3500	Heat for Buildings			269,700
3510	Water and Sewer			51,800
3520	Electricity			1,099,400
3530	Telephone			282,900
3540	Refuse			70,200
3980	Unallocated Adjustments		741,522	741,522
4010	Office Supplies	2,750		187,808
4020	Textbooks	8,500		77,913
4030	Library A/V Supplies			93,811
4040	Teaching Supplies	9,500		276,696
4050	Health Supplies			20,705
4060	Meals and Food	250		250
4130	Repair Parts			13,100
4200	Custodial Supplies			14,450
5400	Expendable Equipment		8,600	92,375
5410	Replacement Equipment			28,900
5440	New Equipment			77,923
5460	Equipment Replacement Fun			14,772
6020	Pupil Activity Expense			65,520
TOTALS		<u>218,518</u>	<u>\$ 1,076,191</u>	<u>\$ 38,147,180</u>

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HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	BARTLETT HIGH (1800)	KING CAREER CENTER (1805)	CHUGIAK HIGH (1810)	CROSSROADS HIGH (1815)	DIMOND HIGH (1820)	EAST HIGH (1830)	SAVE (1835)	SERVICE HIGH (1840)	STELLER (1845)	SUMMER SCHOOL (1848)
1181	Other Professionals				43,620						
1191	ROTC Instructors	241,359		160,885		177,776	129,871		149,353		
1201	Clerical	229,555	147,543	255,317		245,397	254,067	60,408	259,514	51,449	
1211	Extra Help Classified	10,000	3,000	44,419		7,805	36,000		21,000		
1231	Teacher Assistants	90,676	29,743	99,761	25,155	77,691	69,058		86,658	10,278	
1240	Nurses	50,400	50,400	50,400		50,400	50,400	25,200	50,400	50,400	
1280	Librarians	50,400		50,400		50,400	50,400		50,400		
1290	Masters Degree Bonus	19,905	7,027	19,740	470	18,377	20,187	3,502	18,683		3,032
1300	Principals	377,135	90,584	383,066		386,030	393,159	77,652	380,851	95,404	
1320	Secondary Teachers	3,805,200	20,160	3,729,600		3,507,840	3,754,800	70,560	3,412,080	599,760	
1330	Added Duty Certificated	94,061	13,725	114,198		98,876	84,061	9,201	91,681	30,948	
1331	Added Duty Classified	75,000	5,047	19,084		70,000	60,000		64,000		
1340	Department Chairperson	24,833		22,303		28,225	28,052	1,442	30,122	2,759	
1350	Added Days Certificated	29,684	23,189	29,765	804	29,802	29,907	8,315	29,734	8,154	583,169
1351	Added Days Classified (ROTC)										
1360	Special Services Teachers				100,800						
1371	Substitute Teachers Classified	98,958	35,886	98,160	2,880	91,548	100,326	18,786	93,030	15,906	
1380	Personal Leave Certificated	22,022	7,774	21,840	520	19,923	22,334	3,874	20,670	3,354	
1381	Personal Leave Classified	30,511	16,951	31,514	1,258	31,126	29,951	4,736	32,915	6,474	
1390	Vocational Education Teachers	100,800	1,386,000	151,200		100,800	201,600	604,800	252,000		
1400	Counselors	262,080	50,400	252,000		231,840	272,160	50,400	241,920		
1410	Recruitment Incentive										
1681	Custodial Supervisor	41,385		40,779		41,385	41,385		41,385		
1701	Custodians	289,975	161,731	275,187		299,444	275,902	34,310	312,126	67,752	
1851	Home School Coordinators	147,037	29,591	135,639		151,854	203,152	26,253	145,791		
2100	Group Life	18,161	5,816	17,540	584	16,872	18,311	2,915	16,990		2,573
2200	Group Medical	857,740	291,280	839,200	27,400	803,740	859,180	139,180	812,200	123,880	
2500	Workers' Compensation	76,430	31,185	74,287	1,513	73,959	75,812	11,450	75,571	13,634	5,079
2550	Unemployment Insurance	6,338	2,164	6,227	183	5,942	6,400	1,043	6,008	973	615
2600	Social Security	77,776	26,628	71,965	4,521	74,030	77,221	8,959	74,758	9,415	
2610	Medicare	75,218	25,630	73,730	2,276	70,491	75,670	12,165	71,340	11,378	8,456
2700	T.R.S.-Certificated Retirement	767,135	261,514	765,269	16,257	717,473	778,326	135,611	726,270	124,388	93,307
2800	P.E.R.S.-Classified Retirement	158,887	53,246	140,598	9,800	151,555	153,791	17,238	150,883	18,451	
3010	Contracted Services-Admin			3,450							
3030	Contractual Services-Instruction	3,000	22,949	3,000		3,000	3,000	1,000	3,000	1,000	
3050	Equipment Repair	19,400	9,000	14,192	400	12,500	14,700		9,000	1,144	
3060	Contractual Services-Custodial		14,796								
3080	Contractual Services-Building	18,360		16,380		16,380	16,380		16,380		
3120	Contracted Transportation		10,000								
3130	Activity Trips	18,880		21,925	500	22,295	18,675	780	22,650	1,180	
3150	Stipend-Student										
3200	Rental-Lands & Buildings				82,000						
3210	Rental-Equipment	300	2,885	1,395		785	3,264		4,440	324	
3220	Copiers	49,285	14,268	49,750	1,645	45,593	50,636	4,955	47,118	6,156	
3430	Mileage/In-District	2,800	1,200	6,115		4,525	6,150	5,400	5,000		
3500	Heat for Buildings	62,300	33,600	100,400		46,400	103,000	5,200	82,800	16,200	
3510	Water and Sewer	24,400	10,400	11,700		17,600	18,400	1,600	2,400	2,600	
3520	Electricity	379,400	141,600	500,000		185,200	299,900	20,900	302,700	40,400	
3530	Telephone	61,500	55,100	98,500	4,000	75,600	75,600	15,900	57,800	13,300	
3540	Refuse	18,200	15,700	13,500		26,500	31,600	3,200	13,800	4,400	
3980	Unallocated Adjustments										
4010	Office Supplies	43,643	13,909	31,972	1,000	48,275	62,925	6,997	43,480	10,159	4,650
4020	Textbooks	50,000	3,652	34,696	1,700	25,000	45,000	12,000	50,000	2,463	
4030	Library A/V Supplies	30,000	5,335	11,799		15,000	17,750	1,000	17,382	3,253	
4040	Teaching Supplies	69,999	219,814	97,126	3,500	65,082	46,594	6,834	76,213	4,637	4,650
4050	Health Supplies	2,000	2,500	1,750		2,500	2,550	600	3,000	390	
4060	Meals and Food										
4130	Repair Parts	7,000	9,000	2,700		3,000	2,900		1,000		
4200	Custodial Supplies	2,000	661	1,200		2,000	3,500	250	2,350	325	
5400	Expendable Equipment	18,654		6,328	1,000	10,000	15,498			2,960	
5410	Replacement Equipment					10,000		13,000		2,960	
5440	New Equipment	6,346	19,004	16,817		10,000	19,213			2,950	
5460	Equipment Replacement Fund	4,524	17,138	1,278		818			6,015		
6010	ASAA Dues	1,600		1,600		1,600	1,600		1,600		
6020	Pupil Activity Expense	15,500		15,500		15,500	15,500	1,175	15,500	2,325	
	TOTALS	\$ 9,037,752	\$ 3,398,725	\$ 9,037,146	\$ 333,786	\$ 8,295,754	\$ 9,071,619	\$ 1,428,791	\$ 8,501,961	\$ 1,359,488	\$ 699,926

HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	WEST HIGH (1850)	SOUTH ANCHORAGE HIGH (1860)	MCLAUGHLIN YOUTH CENTER (1875)	BENNY BENSON (1880)	SEARCH (1881)	CONTINUATION SCHOOL (1884)	AVAIL (1885)	UNALLOCATED HIGH SCHOOL (1899)	HIGH SCHOOL ATTENDANCE AREA
1181	Other Professionals	39,669								129,090
1191	ROTC Instructors	122,982								982,226
1201	Clerical	202,302	179,857	39,358	51,342	25,047	47,743	40,792		2,089,691
1211	Extra Help Classified	63,298							2,500	188,022
1231	Teacher Assistants	90,545	67,172	37,700						684,437
1240	Nurses	50,400	50,400		25,200					504,000
1280	Librarians	50,400	50,400							352,800
1290	Masters Degree Bonus	18,236	13,254	3,755	3,032	1,175	470	752	2,374	153,971
1300	Principals	393,943	353,490	85,404	85,404		73,008			3,165,130
1320	Secondary Teachers	3,326,400	2,469,600	553,392	70,560		100,800	10,080	509,040	25,939,872
1330	Added Duty Certificated	82,713	164,285		6,489	3,605		3,600	50,000	847,443
1331	Added Duty Classified	30,670		11,234	1,442			2,800		339,277
1340	Department Chairperson	23,798	22,303	11,267	4,254	2,127	1,442	2,127		205,054
1350	Added Days Certificated	29,915	33,359	123,370	9,226	5,360	1,014	11,408	305,337	1,291,512
1351	Added Days Classified (ROTC)			9,000						9,000
1360	Special Services Teachers			201,600						302,400
1371	Substitute Teachers Classified	90,864	66,696	19,417	16,506	6,300	2,880	4,848	29,384	792,375
1380	Personal Leave Certificated	20,176	14,664	4,155	3,354	1,300	520	832	2,626	169,938
1381	Personal Leave Classified	32,815	23,866	3,853	4,283	1,252	2,387	2,040		255,932
1390	Vocational Education Teachers	252,000	100,800		504,000	252,000		151,200		4,057,200
1400	Counselors	231,840	171,360	50,400	50,400					1,864,800
1410	Recruitment Incentive								5,000	5,000
1681	Custodial Supervisor	41,385	38,836							286,540
1701	Custodians	363,468	230,279		34,310					2,344,484
1851	Home School Coordinators	150,791	125,020		37,949					1,153,077
2100	Group Life	16,742	12,423	2,839	2,639	858	624	577	1,576	138,040
2200	Group Medical	802,570	618,880	133,456	124,780	42,300	26,500	29,340	72,720	6,604,346
2500	Workers' Compensation	79,137	54,964	9,980	10,661	2,575	1,981	1,982	7,828	608,028
2550	Unemployment Insurance	5,936	4,338	1,194	943	309	238	947		50,036
2600	Social Security	76,187	45,369	7,476	9,041	2,022	3,287	3,130	1,977	573,762
2610	Medicare	70,399	51,634	14,005	10,951	3,619	2,816	2,881	11,781	594,440
2700	T.R.S.-Certificated Retirement	710,625	546,560	164,069	120,884	42,095	28,203	28,546	138,300	6,164,832
2800	P.E.R.S.-Classified Retirement	148,459	91,366	13,865	17,818	3,569	6,803	6,212		1,142,541
3010	Contracted Services-Admin									3,450
3030	Contractual Services-Instructic	3,000	3,000		1,000				43,800	90,749
3050	Equipment Repair	2,900	5,700	300	410					89,646
3060	Contractual Services-Custodial									14,796
3080	Contractual Services-Building	16,380								100,260
3120	Contracted Transportation									10,000
3130	Activity Trips	21,375	41,700		780	780				171,520
3150	Stipend-Student								8,000	8,000
3200	Rental-Lands & Buildings						45,000			127,000
3210	Rental-Equipment	750	800	10,205						25,148
3220	Copiers	43,955	31,713	4,550	6,715		1,495	1,884		359,718
3430	Mileage/In-District	3,700	4,350	1,000	125		400	600		41,365
3500	Heat for Buildings	94,400	60,000		11,900					616,200
3510	Water and Sewer	29,000	16,000		1,300					135,400
3520	Electricity	262,700	170,000		39,700			4,500		2,347,000
3530	Telephone	53,100	75,000	24,600	20,900		4,500	5,900		641,300
3540	Refuse	12,100	18,000		1,000					158,000
3980	Unallocated Adjustments								1,060,000	1,060,000
4010	Office Supplies	42,699	55,293	3,526	4,393	860	500	1,150		375,431
4020	Textbooks	73,000	136,759	4,425	7,000	1,000	1,500			448,195
4030	Library A/V Supplies	14,710	16,062	8,886	4,004					145,181
4040	Teaching Supplies	31,129	124,219	6,429	8,814	3,064	2,900	5,120	373,900	1,150,024
4050	Health Supplies	1,800	4,000	325	500			100		22,015
4060	Meals and Food									
4130	Repair Parts	1,700	1,500					300		29,100
4200	Custodial Supplies	1,700	2,500		300			300		17,086
5400	Expendable Equipment	6,000	6,000	450		500	500	200		68,090
5410	Replacement Equipment	16,000							16,823	58,783
5440	New Equipment		32,650		13,496	3,464			130,000	253,940
5460	Equipment Replacement Fund	1,511					450		5,187	36,921
6010	ASAA Dues	1,600	1,600							11,200
6020	Pupil Activity Expense	15,500	60,000	1,175	1,175	1,175				160,025
	TOTALS	\$ 8,369,374	\$ 6,468,021	1,566,660	\$ 1,328,980	\$ 406,356	\$ 357,961	\$ 323,439	\$ 2,779,100	\$ 72,764,839

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2004-2005

FULL TIME EQUIVALENT STUDENTS

	FY 2002-2003 Actual	FY 2003-2004 Actual	FY 2004-2005 Projections	Increase/ (Decrease)
Kindergarten (FTE)	3,536	3,536	3,533	(3)
Elementary	23,056	22,496	22,080	(416)
Middle School (A)	8,133	8,189	8,142	(47)
High School	14,140	14,246	14,530	284
Special Education (B)	926	964	989	25
TOTAL (FTE) at September 30	<u>49,791</u>	<u>49,431</u>	<u>49,274</u>	<u>(157)</u>
TOTAL Students at September 30 (C)	<u>50,029</u>	<u>49,663</u>	<u>49,499</u>	<u>(164)</u>

(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 2004-2005.

(C) More than 1,497 students of the 49,499 mentioned above plan to enroll in Charter Schools for FY 2004-2005.

STAFFING AND SALARIES ANALYSIS

	Revised FY 2002-2003 Budget		Revised FY 2003-2004 Budget		Projections FY 2004-2005 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	30.00	\$ 2,831,470	32.00	\$ 2,998,393	32.00	\$ 2,991,887
Professional	108.00	6,360,960	112.30	6,261,356	111.38	6,677,797
Technical	154.15	5,639,447	169.25	6,032,146	175.19	6,479,774
Clerical	330.00	11,876,510	337.13	12,064,870	339.43	12,435,341
Principals	130.00	9,641,555	135.00	10,076,350	135.00	12,163,840
Teachers & Substitutes (D)	3,236.51	166,145,868	3,220.68	168,856,153	3,050.00	163,190,090
Teacher Assistants (E)	563.52	12,944,544	575.44	13,324,288	523.03	12,963,100
Maintenance & Warehouse	170.00	9,006,370	171.00	9,294,220	175.00	9,632,949
Custodians	329.00	9,985,312	329.00	9,847,676	335.80	10,078,783
Drivers & Attendants (F)	111.00	2,451,008	111.00	2,272,677	104.00	2,245,881
Noon Duty Attendants (G)	73.82	916,822	73.82	916,822	73.82	916,822
Unallocated (H)		(135,000)		505,000		2,405,000
TOTAL	<u>5,236.00</u>	<u>\$ 237,664,866</u>	<u>5,266.62</u>	<u>\$ 242,449,951</u>	<u>5,054.65</u>	<u>\$ 242,181,264</u>

(D) Teachers include: Classroom Teachers; Music, Art, and P.E. Teachers; Librarians, Nurses, Counselors, Psychologists, Occupational and Physical Therapists, Special Education, and Vocational Education.

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

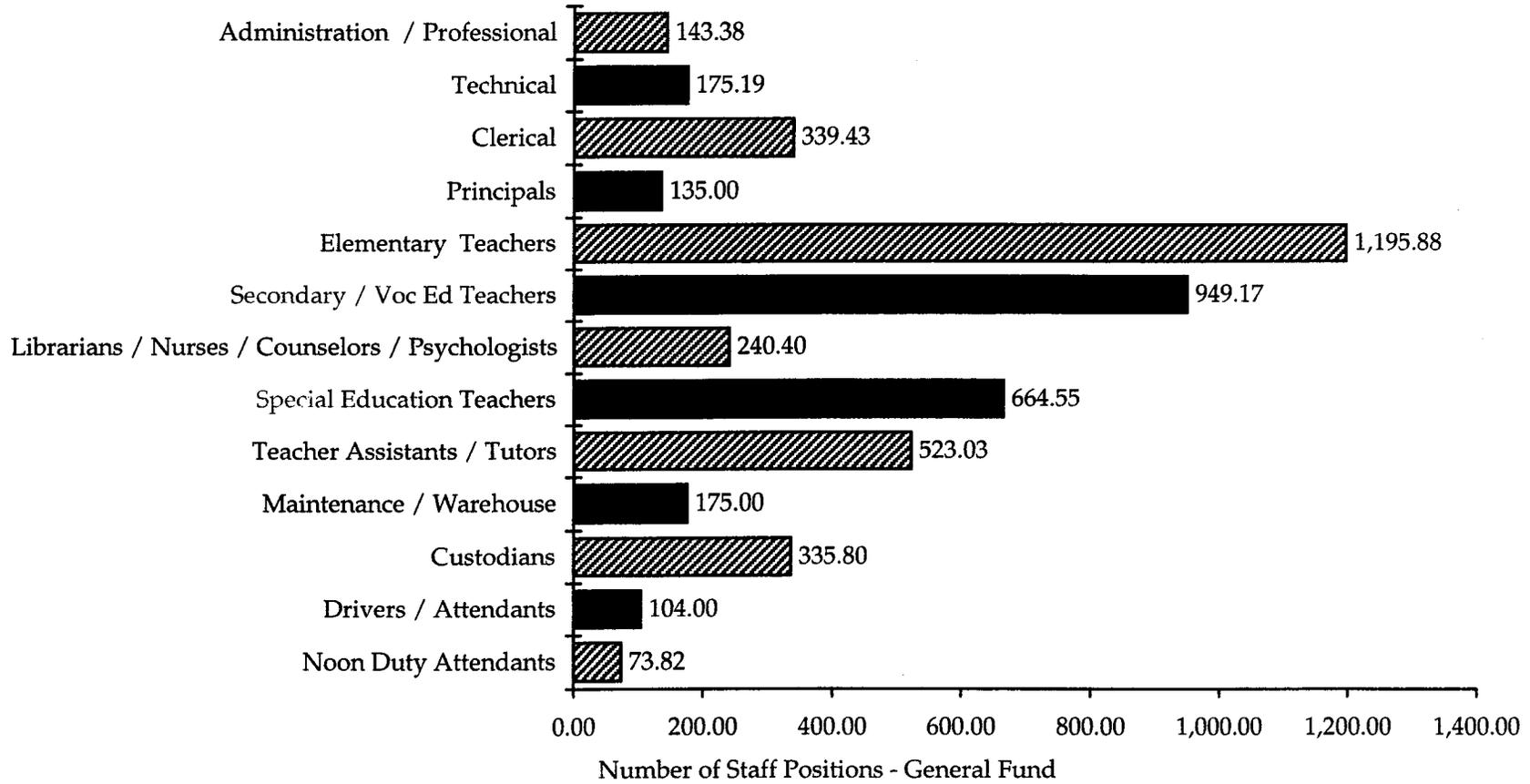
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

(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 2004-2005

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2004-2005

PERSONNEL AND BENEFITS COMPARISONS

	FY 2003-2004 Revised		FY 2004-2005 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	66.00	4,937,166	64.00	4,682,794
Grades K-6:				
Classroom Teachers	1,030.00	49,858,000	951.00	47,930,400
Librarians	59.50	2,885,750	59.50	2,998,800
Art Teachers	30.00	1,455,000	30.00	1,512,000
Music Teachers	56.30	2,730,550	56.30	2,837,520
P.E. Teachers	58.50	2,837,250	58.50	2,948,400
Counselors	22.00	1,067,000	22.00	1,108,800
Classrooms Over 30	15.00	727,500	15.00	756,000
Level 2 Classroom Support Teachers	1.00	48,500	1.00	50,400
Secondary Teachers	5.50	266,750	4.00	201,600
Reading Specialist Teachers	6.00	291,000	6.00	302,400
Special Education/Services:				
Principals	3.00	209,887	2.00	153,261
Supervisors, Coordinators	4.00	289,130	5.00	361,427
Elementary Special Education:				
Classroom Teachers	173.00	8,390,500	173.00	8,719,200
Middle School Special Education:				
Classroom Teachers	73.50	3,564,750	73.50	3,704,400
High School Special Education:				
Classroom Teachers	86.50	4,195,250	85.50	4,309,200
Voc. Ed. Classroom Teachers	12.00	582,000	13.00	655,200
Other Special Ed. Classroom Teachers	92.20	4,471,700	92.20	4,646,880
Gifted Program Teachers	49.50	2,400,750	48.50	2,444,400
Speech-Language Teachers	69.60	3,375,600	68.10	3,432,240
Psychologists	39.50	1,915,750	39.50	1,990,800
Therapists	33.00	1,600,500	33.00	1,663,200
Counselor	1.00	48,500	1.00	50,400
Charter School Education:				
Principals, Assistant Principals	4.00	248,352	5.00	361,928
Classroom Teachers Grades K - 6	25.50	1,061,191	26.98	1,086,825
Classroom Teachers Grades 7 - 12	17.00	676,517	18.49	841,617
Spec. Ed. Classroom Teachers	1.00	53,652	1.75	89,157
Nurses			0.40	16,442

	FY 2003-2004		FY 2004-2005	
	Revised		Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	25.00	1,849,916	23.00	1,691,088
Grades 6-8:				
Classroom Teachers	388.00	18,818,000	317.50	16,002,000
Nurses	10.00	485,000	10.00	504,000
Librarians	10.00	485,000	10.00	504,000
Counselors	23.60	1,144,600	23.60	1,189,440
Art / PE /Music Teachers	3.00	145,500	3.00	151,200
Elementary Teachers	10.50	509,250	9.50	478,800
High School Education:				
Principals, Assistant Principals	37.00	2,831,029	41.00	3,165,130
Grades 9-12:				
Classroom Teachers	534.28	25,912,580	513.68	25,889,472
Voc. Ed. Classroom Teachers	82.00	3,977,000	80.50	4,057,200
Spec. Ed. Classroom Teachers	6.00	291,000	6.00	302,400
Nurses	10.00	485,000	10.00	504,000
Librarians	6.00	291,000	7.00	352,800
Counselors	35.00	1,697,500	37.00	1,864,800
Level 2 Classroom Support Teachers	1.00	48,500	1.00	50,400
Districtwide School Staff:				
Technology Coordinators	7.00	339,500	7.00	352,800
Slingerland Supervisor	1.00	48,500	1.00	50,400
Science Teacher Expert	1.00	63,869	1.00	66,286
Music Teachers - Elementary/High School	33.80	1,639,300	30.60	1,542,240
Bilingual/Multicultural Teachers	51.50	2,497,750	51.50	2,595,600
Nurses - Elementary/Special Education	51.90	2,517,150	51.90	2,615,760
Other Certificated Staff:				
Administrative	13.00	1,186,570	13.00	1,191,450
Professional	13.86	926,875	13.88	1,028,283
Added Duty		3,315,659		2,489,907
Department Chair		518,063		528,324
Added Days		2,458,678		2,107,139
Masters Degree Bonus		652,386		717,300
Recruitment Incentive		265,000		265,000
Teachers' Sick Leave Bank		300,000		275,000
Teachers' Leave		830,564		800,171
Extra Help-Certificated		156,500		166,750
Substitute Teachers		130,680		92,244
Other Certificated Leave		85,720		83,382
TOTAL CERTIFICATED STAFF	<u>3,388.54</u>	<u>\$ 177,092,134</u>	<u>3,216.88</u>	<u>\$ 173,530,457</u>

EMPLOYEE BENEFITS AND PAYROLL TAXES	FY 2003-2004	FY 2004-2005
	Revised Benefits	Projections Benefits
Life Insurance	\$ 756,601	\$ 730,067
Medical Insurance	33,487,487	35,882,000
Social Security	3,967,814	4,038,791
Medicare	2,962,783	2,984,461
Certificated Retirement	20,887,060	27,358,799
Classified Retirement	5,261,295	8,261,245
Workers' Compensation	3,224,864	3,770,828
Unemployment Insurance	241,322	248,573
Other Benefits	77,471	-3,000
TOTAL BENEFITS/TAXES	\$ 70,866,697	\$ 83,271,764

PUPIL TO STAFF RATIOS	FY 2003-2004		FY 2004-2005	
	FTE Personnel	Ratios	FTE Personnel	Ratios
Pupil Enrollment (FTE)		49,431 (Actual FTE)		49,274 (Budgeted FTE)
Pupils to Teachers (1)	2,917.18	16.94	2,742.10	17.97
Pupils to Other Certificated Staff	341.36	144.81	345.38	142.67
Pupils to Principals/Assistant Principals	135.00	366.16	135.00	364.99
Pupils to all Certificated Staff	3,388.54	14.59	3,216.88	15.32
Pupils to Teacher Assistants, Aides, Tutors	575.44	85.90	523.04	94.21
Pupils to Other Classified Staff	1,289.65	38.33	1,298.73	37.94
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	1,880.08	26.29	1,837.78	26.81
Pupils to All Staff Positions (2)	5,268.62	9.38	5,054.65	9.75

- (1) Regular, Vocational Education and Special Education Classroom Teachers; ROTC Instructors; Music, P.E., Art, Gifted, Speech-Language, Bilingual/Multicultural, Level 2 Classroom Support, 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
Fiscal Year 2004-2005

ELEMENTARY SCHOOLS CERTIFICATED STAFFING
GENERAL FUND

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Total Classroom Teachers	Librarians	Counselors	Principals/Interns	Total Staff
1100	Abbott Loop	420	16.5		1.0	1.0	0.50	19.00	1.0		1.0	21.00
1110	Airport Heights	236	9.0		.7	0.7	0.35	10.75	1.0		1.0	12.75
1112	Alpenglow	420	16.5		1.0	1.0	0.50	19.00	1.0		1.0	21.00
1114	Aurora	416	16.5		.9	0.8	0.50	18.70	1.0		1.0	20.70
1115	Baxter	369	14.5		1.0	1.0	0.50	17.00	1.0		1.0	19.00
1116	Bayshore	583	23.0		1.1	1.1	0.55	25.75	1.0		1.0	27.75
1118	Bear Valley	524	20.5		1.0	1.0	0.50	23.00	1.0		1.0	25.00
1120	Birchwood ABC	346	13.0		.8	0.7	0.40	14.90	1.0		1.0	16.90
1125	Bowman	448	17.0		1.2	1.2	0.60	20.00	1.0		1.0	22.00
1130	Campbell	491	19.5		1.0	1.0	0.50	22.00	1.0	1.0	1.0	25.00
1140	Chester Valley	250	10.0		.7	0.7	0.35	11.75	1.0		1.0	13.75
1150	Chinook	529	20.5		1.1	1.0	0.60	23.20	1.0		2.0	26.20
1160	Chugach	229	9.0		.5	0.5	0.25	10.25	1.0		1.0	12.25
1170	Chugiak	497	19.5		1.2	1.1	0.60	22.40	1.0		1.0	24.40
1174	College Gate	360	14.0		.9	0.8	0.40	16.10	1.0		1.0	18.10
1180	Creekside Park	440	17.0		1.1	1.0	0.55	19.65	1.0	1.0	1.0	22.65
1190	Denali	431	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1200	Eagle River	351	14.0		.9	0.9	0.45	16.25	1.0	1.0	1.0	19.25
1210	Fairview	436	17.0		1.3	1.3	0.65	20.25	1.0	1.0	1.0	23.25
1215	Fire Lake	275	11.5		.6	0.6	0.30	13.00	1.0		1.0	15.00
1220	Girdwood	137	5.5		.5	0.5	0.20	6.70	0.5		1.0	8.20
1230	Government Hill	476	19.0		1.0	1.0	0.50	21.50	1.0	1.0	1.0	24.50
1235	Homestead	424	16.0		1.0	0.9	0.45	18.35	1.0		1.0	20.35
1237	Huffman	465	18.5		1.0	0.9	0.50	20.90	1.0		1.0	22.90
1240	Inlet View	256	10.0		.6	0.5	0.30	11.40	1.0		1.0	13.40
1242	Kasuun	464	17.5		1.1	1.1	0.60	20.30	1.0		1.0	22.30
1245	Klatt	395	15.0		.9	0.9	0.45	17.25	1.0		1.0	19.25
1246	Kincaid	513	19.5		1.1	1.0	0.55	22.15	1.0		1.0	24.15
1248	Lake Hood	417	16.0		1.0	0.9	0.50	18.40	1.0		1.0	20.40
1250	Lake Otis	400	15.5		1.0	1.0	0.50	18.00	1.0		1.0	20.00
1257	Mt. Spurr	303	12.0		.6	0.6	0.30	13.50	1.0		1.0	15.50
1260	Mt. View	401	16.0		1.0	1.0	0.50	18.50	1.0	1.0	2.0	22.50
1270	Muldoon	452	18.0		1.2	1.2	0.60	21.00	1.0	1.0	1.0	24.00
1280	North Star	423	16.5		1.2	1.2	0.60	19.50	1.0	1.0	1.0	22.50
1290	Northern Lights ABC*	477	18.0		1.2	1.1	0.50	20.80	1.0		1.0	22.80
1300	Northwood	281	11.0		.8	0.8	0.40	13.00	1.0	1.0	1.0	16.00
1310	Nunaka Valley	249	9.5		.7	0.7	0.35	11.25	1.0		1.0	13.25

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1315	Ocean View	565	22.0		1.1	1.0	0.55	24.65	1.0		1.0	26.65
1320	O'Malley	297	11.5		.7	0.7	0.35	13.25	1.0		1.0	15.25
1324	Orion	367	15.0		.9	0.8	0.40	17.10	1.0		1.0	19.10
1328	Ptarmigan	387	16.0		.8	0.7	0.40	17.90	1.0	1.0	1.0	20.90
1330	Rabbit Creek	334	13.0		.8	0.8	0.45	15.05	1.0		1.0	17.05
1335	Ravenwood	407	16.0		1.0	0.8	0.50	18.30	1.0		1.0	20.30
1340	Rogers Park	371	15.0		1.2	1.1	0.60	17.90	1.0		1.0	19.90
1345	Russian Jack	352	13.5		1.0	1.0	0.40	15.90	1.0	1.0	1.0	18.90
1350	Sand Lake	633	24.5		1.2	1.2	0.60	27.50	1.0		2.0	30.50
1360	Scenic Park	478	19.0		1.1	1.1	0.55	21.75	1.0		1.0	23.75
1362	Spring Hill	409	15.5		.9	0.8	0.50	17.70	1.0		1.0	19.70
1363	Trailside	517	20.5		1.0	1.0	0.50	23.00	1.0		1.0	25.00
1364	Susitna	584	23.0		1.2	1.2	0.60	26.00	1.0		1.0	28.00
1365	Taku	390	14.5		1.0	1.0	0.50	17.00	1.0	1.0	1.0	20.00
1370	Tudor	497	19.5		1.2	1.1	0.60	22.40	1.0	1.0	1.0	25.40
1380	Turnagain	276	11.0		.8	0.8	0.40	13.00	1.0		1.0	15.00
1384	Tyson, William	434	16.5		1.0	1.0	0.50	19.00	1.0	1.0	1.0	22.00
1386	Ursa Major	353	13.5		.9	0.8	0.50	15.70	1.0	1.0	1.0	18.70
1388	Ursa Minor	225	8.5		.6	0.7	0.30	10.10	1.0	1.0	1.0	13.10
1390	Williwaw	586	23.0		1.2	1.2	0.60	26.00	1.0	3.0	2.0	32.00
1400	Willow Crest	440	17.5		1.0	0.9	0.50	19.90	1.0	1.0	1.0	22.90
1410	Wonder Park	372	14.5		1.0	1.0	0.50	17.00	1.0	1.0	1.0	20.00
1418	Gladys Wood	484	19.0		1.0	0.9	0.50	21.40	1.0		1.0	23.40
1499	Unallocated Elementary Resources (A)		16.0		1.0	1.0	1.35	19.35				19.35
	Elementary Schools	<u>24,342</u>	<u>967.0</u>		<u>58.5</u>	<u>56.3</u>	<u>30.00</u>	<u>1111.80</u>	<u>59.5</u>	<u>22.0</u>	<u>64.0</u>	<u>1257.30</u>
1220	Girdwood 7-8	33	1.0									1.00
1290	Northern Lights ABC 7-8	86	3.0									3.00
	TOTAL	<u>24,461</u>	<u>971.0</u>									<u>1261.30</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. One (1) FTE teaching position is included in addition to those allocated to the schools to provide classroom support for the special education Level II students. The following positions: 1.0 FTE P.E. teacher, 1.0 FTE music teacher, and 1.35 FTE art teachers will be redistributed to the schools based on fall enrollment.

ANCHORAGE SCHOOL DISTRICT
Fiscal Year 2004-2005

**SPECIAL EDUCATION PROGRAMS
CERTIFICATED STAFFING
GENERAL FUND**

Org Code	Special Education Programs	Special Service Teachers	Vocational Education Teachers	Nurses	Psychologists	Bilingual Teachers	Counselor	Directors/ Supervisors/ Coordinators	Principals	Total Staff
1601	Special Education							2.00		2.00
1603	Deaf	11.20								11.20
1604	Blind/Visually Impaired	4.50								4.50
1612	Gifted	48.50						1.00		49.50
1625	Whaley School	24.00					1.00		2.00	27.00
1630	Providence Heights	1.00								1.00
1638	Speech/Language	68.10								68.10
1653	Psychology				39.50			1.00		40.50
1655	OT/PT Program	33.00								33.00
1658	Special Education-Middle School	73.50								73.50
1660	Special Education-Elementary	173.00						1.00		174.00
1663	Mt. Iliamna Preschool	28.00						1.00		29.00
1665	Special Education-High School	85.50	10.00					1.00		96.50
1666	Outreach	2.00								2.00
1667	Alternative Career Education	8.00	3.00							11.00
1670	Special Schools	13.50								13.50
1673	Health Services			51.90				1.00		52.90
	SPECIAL EDUCATION TOTAL	573.80	13.00	51.90	39.50		1.00	8.00	2.00	689.20
1680	Bilingual/Multicultural Education					43.50	8.00	1.00		52.50
	TOTAL	573.80	13.00	51.90	39.50	43.50	9.00	9.00	2.00	741.70

**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	470	22.6	0.2	0.2		1.0	1.0		2.0	27.0
1700	Central Middle School of Science	786	30.1	0.5	(A)		1.0	1.0	2.4	3.0	38.0
1710	Clark Middle School	934	35.6	0.5	1.0		1.0	1.0	2.6	2.0	43.7
1730	Gruening Middle School	594	22.6	0.5	1.0		1.0	1.0	2.0	3.0	31.1
1740	Hanshew Middle School	953	36.5	0.5	1.0		1.0	1.0	3.0	3.0	46.0
1750	Mears Middle School	1060	40.5	0.5	1.0		1.0	1.0	3.0	2.0	49.0
1755	Mirror Lake Middle School	699	26.6	0.5	1.0		1.0	1.0	2.0	2.0	34.1
1760	Romig Middle School	826	31.8	0.5	1.0	0.2	1.0	1.0	2.4	2.0	39.9
1770	Wendler Middle School	865	33.0	0.5	1.0		1.0	1.0	3.0	2.0	41.5
1780	Goldenview Middle School	909	34.6	0.5	1.0		1.0	1.0	3.0	2.0	43.1
1799	Unallocated Middle School		3.0						0.2 (B)		3.2
TOTAL		8,096	316.9	4.7	8.2	0.2	10.0	10.0	23.6	23.0	396.6

(A) Central Middle School of Science utilizes the reading allocation through addenda.

(B) Three (3) classroom teacher positions and a .2 Counselor position will be redistributed to the schools in the fall based on largest actual enrollment and program requirements. Polaris' counselor position was converted to a principal position.

Anchorage School District
Fiscal Year 2004-2005

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 (A)	Principals/Asst. Prin.	Total Staff
1800	Bartlett High	1,973	73.50		2.00	1.00	1.00	1.00	1.00	5.20	4.00	5.00	93.70
1805	King Career Center	475			27.50	0.40		1.00		1.00		1.00	30.90
1810	Chugiak High	1,952	72.00		3.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	92.00
1815	Crossroads	27		2.00									2.00
1820	Dimond High	1,805	67.60		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	86.20
1830	East High	1,973	72.50		4.00	1.00	1.00	1.00	1.00	5.40	2.00	5.00	92.90
1835	S.A.V.E.	202	0.80		12.00	0.20	0.40	0.50		1.00		1.00	15.90
1840	Service High	1,841	65.70		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	86.50
1845	Steller	287	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,775	64.00		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	84.60
1860	South Anchorage	1,272	47.00		2.00	1.00	1.00	1.00	1.00	3.40		5.00	61.40
1875	McLaughlin	134	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	178	0.80		10.00	0.20	0.40	0.50		1.00		1.00	13.90
1881	S.E.A.R.C.H.	92			5.00								5.00
1882	Part-Time Students (B)	10											0.00
1884	High School Completion Program	34	2.00									1.00	3.00
1885	A.V.A.I.L.	63			3.00		0.20						3.20
1899	Unallocated High Sch. (C)		10.10										10.10
TOTAL		14,093	498.08	6.00	80.50	8.20	8.40	10.00	7.00	37.00	16.00	41.00	712.18

(A) Non-certificated

(B) Part-Time Students

(C) Eight and one tenth FTE (8.1) teachers are for reducing class size at the High School level for larger classes, one FTE (1) teaching position is for Level II student support and one (1) On-Line Remediation Teaching position.

Anchorage School District

Fiscal Year 2004-2005

**SUMMARY OF STUDENT TO CERTIFICATED STAFF RATIOS
BUDGET DEVELOPMENT**

	Staff	School/Students (FTE)
<u>Elementary Schools (1100-1418, 1499)</u>	1 Principal	Each school (Four Assistant Principals for large enrollment schools)
Kindergarten	1 Classroom Teacher	22.0 students 59 of 60 schools have full-day kindergarten
Grade 1	1 Classroom Teacher	22.5 students
Grades 2 - 3	1 Classroom Teacher	25.5 students
Grades 4 - 6	1 Classroom Teacher	28.5 students
	.5 to 1 Physical Ed. Teacher	Most schools budgeted for 1 P.E. Teacher
	.2 to 1 Nurse	Nurses shared by schools, centrally budgeted in Health Services (1673). Staffed at .2 to 1 per school.
	1 Librarian	Each school
	.5 to 1 Music Teacher	Most schools budgeted for 1 Teacher
	.2 to 1 Art Teacher	Most schools budgeted for .5 Teacher
	1 Counselor	20 of 60 schools have a Counselor; one of the 20 has 3; four of the 20 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	Five schools have 1 Assistant Principal; 5 Schools have 2 Assistant Principals
	1 Classroom Teacher	32.5 student class size, PTR of 26.79
	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
	4 Assistant Principals	Each High School has 4 Assistant Principals
	1 Classroom Teacher	33.5 student class size, PTR of 28.33
	1 Nurse	Each school
	1 Librarian	Each school
	5-6 Counselors	Based on school size and need
	2 ROTC Instructors	Two schools have 3 ROTC Instructors (non-certificated) One school has 4 ROTC Instructors (non-certificated)
<u>Alternative Schools</u>		
King Career Center, S.A.V.E., Benny Benson, Steller, and Continuation School	1 Principal 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.		
<u>Special Education</u>	Staffing is based upon demonstrated need and program. Staffing is included for IDEA, federal audit requirements and Level II.	

Anchorage School District
Fiscal Year 2004-2005

Budgeted Pupil / Teacher Ratio

	<u>1997-98</u>	<u>1998-99</u>	<u>1999-2000</u>	<u>2000-2001</u>	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.50	20.50	20.50	22.00	Kindergarten
Grade 1	24.00	21.00	21.00	21.00	21.00	21.00	21.00	22.50	Grade 1
Grade 2	24.00	24.00	24.00	25.00	24.00	24.00	24.00	22.50	Grade 2
Grade 3	26.00	24.00	24.00	25.00	24.00	24.00	24.00	22.50	Grade 3
Grade 4	27.00	27.00	27.00	28.00	27.00	27.00	27.00	28.50	Grade 4
Grade 5	27.00	27.00	27.00	28.00	27.00	27.00	27.00	28.50	Grade 5
Grade 6	27.00	27.00	27.00	28.00	27.00	27.00	27.00	28.50	Grade 6
Grade 7	26.25	26.25	26.25	26.25*	25.54	25.54	25.54	26.79	Grade 7
Grade 8	26.25	26.25	26.25	26.25*	25.54	25.54	25.54	26.79	Grade 8
Grade 9	27.08	27.08	27.08	27.91	27.08	27.08	27.08	28.33	Grade 9
Grade 10	27.08	27.08	27.08	27.91	27.08	27.08	27.08	28.33	Grade 10
Grade 11	27.08	27.08	27.08	27.91	27.08	27.08	27.08	28.33	Grade 11
Grade 12	27.08	27.08	27.08	27.91	27.08	27.08	27.08	28.33	Grade 12

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

For FY 2004-2005 based on required budget reductions due to revenue shortfall, the pupil-teacher ratio was adjusted by 1.5 FTE for all grade levels.

Elementary

This ratio does not include staffing for Music teachers, Art teachers, Physical Education 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. For FY 2004-2005 the Middle School program staffing formula was eliminated.

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 2004-2005

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

	FY 1995-96 <u>Budgeted</u>	FY 1996-97 <u>Budgeted</u>	FY 1997-98 <u>Budgeted</u>	FY 1998-99 <u>Budgeted</u>	FY 1999-2000 <u>Budgeted</u>	FY 2000-2001 <u>Budgeted</u>	FY 2001-2002 <u>Budgeted</u>	FY 2002-2003 <u>Budgeted</u>	FY 2003-2004 <u>Budgeted</u>	FY 2004-2005 <u>Projections</u>
Kindergarten (FTE) (C)	2,694	2,746	2,715	2,855	2,752	3,191	3,639	3,472	3,485	3,533
Elementary	23,062	23,206	22,627	23,703	24,097	23,381	23,613	23,108	22,629	22,080
Secondary	19,212	19,059	19,766	20,701	21,143	21,225	21,757	22,193	22,524	22,672
Special Education (B)	<u>1,670</u>	<u>1,788</u>	<u>1,867</u>	<u>960</u>	<u>1,109</u>	<u>1,103</u>	<u>1,011</u>	<u>993</u>	<u>990</u>	<u>989</u>
TOTAL (A)	<u>46,638</u>	<u>46,799</u>	<u>46,975</u>	<u>48,219</u>	<u>49,101</u>	<u>48,900</u>	<u>50,020</u>	<u>49,766</u>	<u>49,628</u>	<u>49,274</u>
TOTAL Number of Students	48,000	48,170	48,309	49,556	50,201	49,297	50,256	49,987	49,900	49,499

	FY 1995-96 <u>Actual</u>	FY 1996-97 <u>Actual</u>	FY 1997-98 <u>Actual</u>	FY 1998-99 <u>Actual</u>	FY 1999-2000 <u>Actual</u>	FY 2000-01 <u>Actual</u>	FY 2001-2002 <u>Actual</u>	FY 2002-2003 <u>Actual</u>	FY 2003-2004 <u>Actual</u>
Kindergarten (FTE)	2,783	2,757	2,800	2,693	2,980	3,205	3,462	3,536	3,536
Elementary	23,002	22,938	23,569	23,836	23,692	23,437	23,408	23,056	22,496
Secondary	18,789	19,184	20,199	20,869	20,823	21,383	21,704	22,273	22,435
Special Education	<u>1,873</u>	<u>1,898</u>	<u>1,045</u>	<u>1,064</u>	<u>1,058</u>	<u>977</u>	<u>867</u>	<u>926</u>	<u>964</u>
TOTAL	<u>46,447</u>	<u>46,777</u>	<u>47,613</u>	<u>48,462</u>	<u>48,553</u>	<u>49,002</u>	<u>49,441</u>	<u>49,791</u>	<u>49,431</u>
TOTAL Number of Students	47,693	47,968	48,793	49,551	49,312	49,520	49,676	50,029	49,663

- (A) Student enrollment as of September 30 each year. For FY 2004-2005 this includes 67 half-day kindergarten students stated on a full time student equivalent (FTE) of .5 basis and 3,499 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 49,274.
- (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 2004-2005.
- (C) For FY 2004-2005, 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 2004-2005

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

<u>Fiscal Year (A)</u>	<u>Total Budgets (B)</u>	<u>Assessed Valuation (C)</u>	<u>Mill Rate</u>	<u>Local Tax (Fiscal Year)</u>	<u>% Of Local Tax To Total Budget</u>
1995-1996	349,383,281	11,535,851,890	6.98	83,576,642	23.9%
1996-1997	349,349,572	12,056,420,080	7.28	91,911,249	26.3%
1997-1998	370,824,469	12,530,839,276	7.70	100,927,392	27.2%
1998-1999	386,304,474	13,619,403,181	7.77	109,458,769	28.3%
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	500,461,881	21,230,914,067	7.29	164,393,406	32.8%

(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.

Anchorage School District
Fiscal Year 2004-2005

**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 (C)
1995-1996	73,916,642	9,660,000	83,576,642	11,535,851,890	6.35	0.63	6.98
1996-1997	81,961,764	9,949,485	91,911,249	11,744,220,146	6.47	0.81	7.28
1997-1998	87,682,805	13,244,587	100,927,392	12,530,839,276	6.77	0.93	7.70
1998-1999	92,162,281	17,296,488	109,458,769	13,619,403,181	6.64	1.13	7.77
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	134,451,301	29,942,105	164,393,406	21,230,914,067	6.03	1.26	7.29

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

(B) Amounts shown are actual taxes received from the Municipality of Anchorage for FY 1995-1996 through FY 2002-2003 and projected taxes for FY 2003-2004 and FY 2004-2005.

(C) The mill rate is calculated on calendar year taxes. Refer to page V-1 for the FY 2004-2005 computation.

Anchorage School District
Fiscal Year 2004-2005

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>
1995-1996	331,464,867	46,447	7,136	62,672,260	268,792,607	5,787
1996-1997	344,662,673	46,777	7,368	56,666,437	287,996,236	6,157
1997-1998	347,485,289	47,613	7,298	61,087,249	286,398,040	6,015
1998-1999	367,962,726	48,462	7,593	67,256,682	300,706,044	6,205
1999-2000	370,948,773	48,553	7,640	66,804,108	304,144,665	6,264
2000-2001	384,726,300	49,002	7,851	69,673,226	315,053,074	6,429
2001-2002	414,655,706	49,441	8,387	75,818,713	338,836,993	6,853
2002-2003	423,607,512	49,766	8,512	81,321,749	342,285,763	6,878
2003-2004	442,546,131	49,628	8,917	92,148,915	350,397,216	7,060
2004-2005	459,461,881	49,274	9,325	98,662,461	360,799,420	7,322

- (A) Total of actual expenditures (budgeted FY 2003-2004 and FY 2004-2005) 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 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 2004-2005

ALASKA PUBLIC SCHOOL FUNDING PROGRAM REVENUE (INSTRUCTIONAL UNIT METHOD)

	FY 1990-91 Actual	FY 1991-92 Actual	FY 1992-93 Actual	FY 1993-94 Actual	FY 1994-95 Actual	FY 1995-96 Actual	FY 1996-97 Actual	FY 1997-98 Actual
Units	3,264.89	3,512.95	3,657.07	3,753.99	3,818.54	3,850.96	3,922.12	4,022.81
Unit Value	\$ 60,000	\$ 60,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000
Basic Need	195,893,400	210,777,000	223,081,270	228,993,390	232,930,940	234,908,560	239,249,320	245,391,410
Minus:								
Minimum Required Local Contribution (1)	(39,346,890)	(39,013,852)	(41,066,905)	(45,025,539)	(46,736,553)	(49,736,435)	(51,665,422)	(53,180,262)
Minus:								
Portion of Federal Impact Aid (2)	(140,739)	(138,386)	(6,258,444)	(6,457,975)	(6,336,237)	(5,557,372)	(4,537,479)	(3,346,701)
Adjustment To:								
Prior Year Federal Impact Aid	<u>(93,578)</u>	<u>0</u>	<u>32,959</u>	<u>64,225</u>	<u>62,169</u>	<u>8,786</u>	<u>0</u>	<u>0</u>
Alaska Public School Funding Program	<u>\$ 156,312,193</u>	<u>\$ 171,624,762</u>	<u>\$ 175,788,880</u>	<u>\$ 177,574,101</u>	<u>\$ 179,920,319</u>	<u>\$ 179,623,539</u>	<u>\$ 183,046,419</u>	<u>\$ 188,864,447</u>
Average Daily Membership (ADM)	43,059	43,059	44,280	45,645	45,896	46,159	46,470	47,316
Revenue/ADM	3,630	3,986	3,970	3,890	3,920	3,891	3,939	3,992

1) Minimum Required Local Contribution Deduction:

Defined as being the lesser of 35 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 1990-91 through 1997-98.

Actual State Assessed Valuation (In Billions)	\$ 9,836,722	\$ 9,753,462	\$ 10,266,726	\$ 11,256,384	\$ 11,684,138	\$ 12,434,108	\$ 12,916,355	\$ 13,295,066
Calculated State Assessed Valuation (In Billions)								
Increase/(Decrease) from Prior Year	(996,828)	(83,260)	513,264	989,658	427,754	749,970	482,247	378,711
State Assessed Valuation Date	01/01/89	01/01/90	01/01/91	01/01/92	01/01/93	01/01/94	01/01/95	10/22/96

2) Portion of Federal Impact Aid Deduction:

Total Eligible Federal Impact Aid A)	235,685	250,060	11,264,906	11,121,400	11,355,263	9,630,158	8,338,808	6,387,078
% Required to Local Contribution	<u>66.35%</u>	<u>61.49%</u>	<u>61.73%</u>	<u>64.52%</u>	<u>62.00%</u>	<u>64.12%</u>	<u>60.46%</u>	<u>58.22%</u>
Fed Impact Aid before 90% Deduct	156,377	153,762	6,953,826	7,175,527	7,040,263	6,174,857	5,041,643	3,718,557
Required 90% Deduct	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>
Net Deductible Fed Impact Aid B)	<u>\$ 140,739</u>	<u>\$ 138,386</u>	<u>\$ 6,258,443</u>	<u>\$ 6,457,974</u>	<u>\$ 6,336,237</u>	<u>\$ 5,557,371</u>	<u>\$ 4,537,479</u>	<u>\$ 3,346,701</u>

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

B) In FY 1992-93 the Federal Impact Aid funding mechanism changed. 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.

Anchorage School District
Fiscal Year 2004-2005

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA (SB 36 & SB 174)

	FY 1998-99 Actual	FY 1999-00 Actual	FY 2000-01 Actual	FY 2001-02 Actual	FY 2002-03 Revised	FY 2003-04 Adopted	FY 2004-05 Projections
Adjusted Average Daily Membership	65,545.95	66,116.37	67,060.31	67,037.25	67,980.33	67,394.82	67,263.72
Base Student Allocation	\$ 3,940	\$ 3,940	\$ 3,940	\$ 4,010	\$ 4,010	\$ 4,169	\$ 4,169
Basic Need	258,251,036	260,498,479	264,217,621 (D)	268,819,373 (D)	272,601,115 (G)	280,969,005	280,422,449
Minus:							
Minimum Required							
Local Contribution (1)	(55,828,890)	(58,035,252)	(62,643,830)	(64,471,369)	(67,845,314)	(69,729,060)	(73,751,257)
Minus:							
Portion of Federal Impact Aid (2)	(4,093,395)	(4,960,229)	(5,189,535)	(5,669,425)	(5,246,442)	(6,009,443)	(5,120,262)
Add:							
Quality Schools	1,048,735	1,057,801	1,072,964	1,072,596	1,086,337	1,078,317	1,076,220
Learning Opportunity Grant (L.O.G.)			2,278,339	4,594,483	8,726,028		
Adjustment To:							
Prior Year Federal Impact Aid	0	2,196	95,007 (E)	0	0	0	0
Other Adjustments	(3,403,674) (C)			338,667 (F)			
Alaska Public School Funding Program	\$ 195,973,812	\$ 198,562,995	\$ 199,830,566	\$ 204,684,325	\$ 209,321,724	\$ 206,308,819	\$ 202,627,150
Average Daily Membership (ADM)	48,116	48,157	48,856	49,247	49,893	49,274	48,618
Revenue/ADM Including Quality Schools Only	4,073	4,123	4,044	4,063	4,021	4,187	4,168
Revenue/ADM Including L.O.G. Only	N/A	N/A	4,068	4,135	4,174	4,165	4,146
Revenue/ADM Including L.O.G. & Quality Schools	N/A	N/A	4,090	4,156	4,195	4,187	4,168
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,051	4,101	4,022	4,041	3,999	4,165	4,146
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 2004-05.							
Actual State Assessed Valuation (In Billions)	\$ 13,957,223	\$ 14,507,146	\$ 15,660,958	\$ 16,574,727	\$ 18,261,699	\$ 19,203,572	\$ 21,214,675
Calculated State Assessed Valuation (In Billions)				16,117,842 (H)	16,961,328 (H)	17,432,265 (H)	19,203,572 (H)
Increase/(Decrease) from Prior Year	662,157	549,923	1,153,812	913,769	1,686,972	941,873	2,011,103
State Assessed Valuation Date	01/01/97	01/01/98	01/01/99	01/01/00	01/01/01	01/01/02	01/01/03
2) Portion of Federal Impact Aid Deduction:							
Total Eligible Federal Impact Aid (A)	7,778,718	9,596,667	9,360,634	10,951,601	10,121,956	11,870,330	10,579,656
% Required to Local Contribution	58.47%	57.43%	61.60%	57.52%	57.59%	56.25%	53.77%
Fed Impact Aid before 90% Deduct	4,548,216	5,511,366	5,766,151	6,299,361	5,829,234	6,677,061	5,688,681
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 4,093,395	\$ 4,960,229	\$ 5,189,535	\$ 5,669,425	\$ 5,246,442	\$ 6,009,443	\$ 5,120,262

(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) Adjustment for first year transition to the new funding formula. Only 60% of any increase from the formula could be recognized during FY 1998-99. 100% of the increase was recognized in subsequent years.

(D) For FY 1999-00 and FY 2000-01, Family Partnership Charter School was redesignated as a non-correspondence school by the State Department of Education. This resulted in additional Alaska Public School Funding Program revenue.

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

(F) Includes: \$338,667 of FY 2000-2001 revenue received during FY 2001-2002.

(G) 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.

(H) 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 2004-2005

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

Fiscal Year	ELEMENTARY			SECONDARY			
	No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount (A)	No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount (A)	
1995-1996	56	\$81	\$2,582,521	7	Jr. Hi	\$89	
				11	Sr/Sec	\$94	\$2,357,615 (C)
1996-1997	60	\$63	\$2,325,157	7	Jr. Hi	\$69	\$576,034
				11	Sr/Sec	\$73	\$1,661,746 (C)
1997-1998	60	\$75	\$2,225,140	10	Mid School (E)	\$81	\$760,604 (D)
				12	Sr/Alt (F)	\$85	\$1,197,099 (C)
1998-1999	60	\$85	\$2,102,752	10	Mid School (E)	\$93	\$650,046
				13	Sr/Alt (F)	\$97	\$1,293,510 (C)
1999-2000	60	\$98	\$2,963,731	10	Mid School (E)	\$104	\$966,125
				13	Sr/Alt (F)	\$108	\$1,952,660 (C)
2000-2001	60	\$90	\$2,755,002	10	Mid School (E)	\$96	\$893,452
				13	Sr/Alt (F)	\$100	\$1,806,472 (C)
2001-2002	60	\$90	\$2,685,764	10	Mid School (E)	\$96	\$937,356
				13	Sr/Alt (F)	\$100	\$1,874,479
2002-2003	60	\$90	\$2,570,118	10	Mid School (E)	\$96	\$1,014,448
				13	Sr/Alt (F)	\$100	\$2,075,639
2003-2004	60	\$90	\$2,557,695	10	Mid School (E)	\$96	\$1,001,788
				13	Sr/Alt (F)	\$100	\$2,002,396
2004-2005	60	\$81	\$2,243,720	10	Mid School (E)	\$86	\$890,103
				14	Sr/Alt (F)	\$90	\$2,078,856 (G)

- (A) Represents basic supply allocation budgeted in the Attendance Centers. Not included in these funds 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 Grant (LOG) funds, Vocational Education Enhancement Program or the Schools of Choice Program.
- (D) Amount includes the opening of the two new middle schools, and the one-time corresponding triple supply allocation.
- (E) Middle Schools (includes Polaris K-12 beginning FY 1997-98).
- (F) High Schools/Alternative Programs.
- (G) Amount includes the opening of the new South Anchorage High School, and the one-time corresponding triple supply allocation.