

Budget Basics

**A guide to the
Anchorage School District
FY 2004-2005
Proposed Financial Plan**



Anchorage School District
Educating All Students for Success in Life

Revised March 16, 2004

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Anchorage School District Mission Statement

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

School Board Goals

2003-2004 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; offering reinforcing extracurricular activities; and collaborating with other community agencies to maximize opportunities for lifelong learning.

Ensure **public accountability** through continued participation in the State and Federal required testing programs; continued preparation and publication of the Profile of Performance, budget basics, and budget and bond summaries; effective consultation with 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 ExamThese 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 group will master basic skills and strategies to read independently by the end of the third grade.
 - 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.



Carol Comeau
Superintendent

This has been one of the most challenging years of my 30-year career in the Anchorage School District.

In addition to our regular duties of providing a high-quality education to more than 49,000 students, we've had to absorb the mandates of the federal law No Child Left Behind and confront the realities of the Alaska High School Graduation Qualifying Exam.

We've dealt with the fallout of Adequate Yearly Progress ratings, and committed ourselves to improvement. We've developed new strategies to better help our growing number of English-language learners become proficient English speakers and readers. We've improved our services in many areas, all in an effort to educate every student for success in life.

And we've done all of this while stretching ever thinning dollars to their breaking point.

We've made efficiencies along the way. For example, through better route scheduling and larger buses, we operate fewer bus routes now than we did in the 1980s, even though we have thousands more students.

We've had citizen teams review our budget line-by-line and recommend efficiencies and cuts, but we've arrived at the point where the citizen teams are reporting that there isn't any perceived "fat" to cut and few efficiencies left to be made. All the while, costs increase. Utility rates, vendor contracts, state-mandated contributions to retirement systems, and employee contract costs have all climbed upward at a pace far greater than the relatively flat line of state education funding.

We have arrived at the breaking point for that stretched dollar, and it has come in the form of a \$26 million budget gap for the next school year.

Teaching positions will have to be cut, class sizes will be increased, instructional programs, support positions and services will be reduced or eliminated, and fees will be raised.

The budget forecast for the following year is just as grim. A year from now we'll be facing another \$23.4 million in cuts for the 2005-2006 school year. The cuts that will have to be made that year will be even more painful and damaging than the ones we're discussing at the present.

Now the Anchorage Assembly will get an independent review of the budget from its School Budget Advisory Commission and allow opportunity for additional public input before approving for the district's final spending authority and the local tax contribution for the 2005-2006 school year.

The administration and the School Board believe the budget presented in this document makes the best use of the funds available to the district. We have paid close attention to the community's concerns and have worked hard to balance the priorities listed in the beginning of this letter. We are thankful for the community's support and assistance in developing this budget.

We hope this document will help you better understand the Anchorage School District budget. If you have additional questions, please contact Public Affairs at 742-4153.



Jake Metcalfe
School Board President

Carol Comeau *JK Metcalfe*

Budget Review Teams

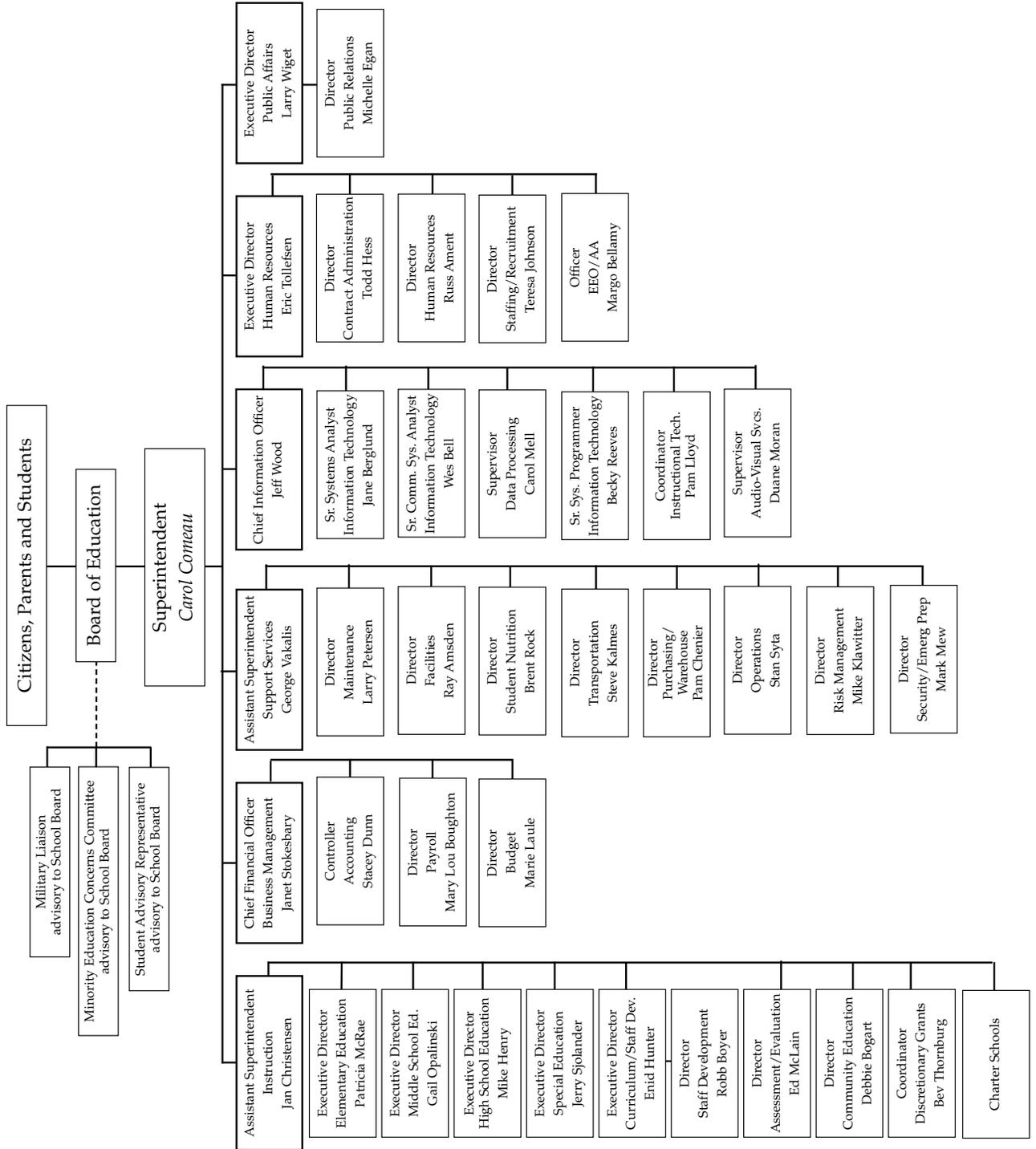
In September 2003, the Anchorage School District administration convened 4 budget review teams. Dozens of community members, school district employees, and students volunteered to help with an extensive review of the budget. Each review team spent six weeks reviewing a specific area of the budget; at the end of the process, the teams presented a prioritized list of budget reductions. The recommendations made by the budget review teams were used to develop the FY 2004-2005 Anchorage School District Proposed Financial Plan.

| General Administration | Instruction | Instructional Support | Support Services |
|--------------------------------|--------------------------------------|----------------------------------|------------------------------|
| Jeanne Ashcroft | Jim Bailey | Fred Armstrong | Dan Bagley |
| Michelle Bain | Michael Baldwin | Sally Ausman | Bob Bell, Facilitator |
| Dierdre Booth | Mary Barber | Tom Balensiefer | Mary Bise |
| Jim Eikenbary | Robert Bell II | Jason Bergerson | Edward Blahous |
| Dale Evern | Felicia Buckalew | William Bowmer | Scott Bridges |
| Chuck Fannin | William Carr | Suzanne Brown | Dean Camery |
| Rebecca Franklin | Charles Diters | Robert Buch | Constance Carlisle |
| David Frazier | Janet Emerman | Audrey Chapman | Laurie Cool |
| Patrick Freeman | Jeanne Fischer | Art Clark | Ronald Cooper |
| John Gaskins | Hollis French | Judith Colbert | Bill Franklin |
| Kendall Gee | Brian Griggs | Peter Crosby | Victoria Fredenhagen |
| Lisa Habben | Brian Hosken | Art Davidson | Trudy Genne' |
| Andrew Halcro | Kevin Hoyer | Jim Drake | Janet Gregory |
| Ernie Hall, Facilitator | Joanna Hubbard | Sherry Ellers | Spence Hochstein |
| Jill Harter | Doug Jones | Melanie Franklin | Larry Houle |
| James Hubbard | Rosalie Nadeau | Terasa Funke | Arthur Isham |
| Rebecca Hubbard | Ida Nelson | Gary Gaard | Derilynn Johnson |
| Jane Johnson | William Olmstead | Michael Graham | Karla Korman |
| Merten Johnson | Byron Perkins | Marc Grober | David Levy |
| Aimee Jordet | Emily Phillips | Lynn Hammond, Facilitator | Thomas Light |
| Tracy McBee | Steve Pratt | William Johnson | Steven Luhrs |
| Kathy Meekins | Kimberly Rapp | Jeff Kreis | Meg Marman |
| Rebecca O'Hara | Paul Rasmussen | Pam Lloyd | Jeff Milton |
| Philip Okeson | Eric Rassler | Jan Maki | Denise Mooney |
| Kim Rice | Barry Reiss | Dorothy Oetter | Tim Morgan |
| Ann Salzer | Beth Rose | Karen Parker | Guy Okada |
| Al Tamagni | Bob Roses | Charles Rushing | Susan Okeson |
| Shane Taylor | Vicki Schneibel | Pat Shelton | Joe Pawloski |
| William Theuer | Ann Spohnholz | Reed Whitmore | Lou Pondolfino |
| Mary Vittone | Barbara Stallone, Facilitator | Bill Wielechowski | Maureen Retzel |
| Gary Webb | Marie Steele | Dave Young | Terry Schnese |
| Val Woods | Karen Waggoner | Gracie Zamarron | Stacy Schubert |
| Lynda Zaugg | Brian Walsh | | Mark Smith |
| | Paul Wieneke | | Kurt Smole |
| | Gerald Whitney | | Hank Spikes |
| | Peggy Wilcox | | Caroline Stevens |
| | Larry Yerich | | Sali Suddick |
| | | | Derrell Webb |
| | | | Todd Webster |

THANK YOU!

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

MARCH 2004



Budget Development Process

Developing the Anchorage School District budget is a process that involves extensive community input. This year dozens of citizen volunteers scrutinized the ASD budget and made recommendations for efficiencies and cuts. The administration also invited the community to submit recommendations in writing or via the district Website.

In November the Anchorage School Board reviewed the public input and set the upper limit of the budget, allowing the budget preparation process to begin. Department managers throughout the district presented budget requests to the superintendent that included cuts totalling seven percent of expenditures.

The superintendent and key administrators worked together to review departmental cuts and develop the Anchorage School District Preliminary Budget that was presented to the School Board in January. The School Board listened to community input and discussed the budget at two day-long public hearings and two budget readings before adopting a proposed budget on January 29, 2004. In March the Anchorage Assembly will also hear public testimony, review the budget and approve the amount of local tax funding for the Anchorage School District Adopted Financial Plan. Throughout the spring the school district administration monitors state and federal legislation that affects programs and revenue. The School Board may adopt a revised budget to reflect changes in state or federal funding.

Budget Development Timeline

Public Input

The public can provide input and feedback to the ASD at any time; shading indicates formal opportunities for input.

| | | | | | |
|---|--|---|--|---|---|
| October Budget Review Teams Website Suggestion Box | November School Board considers input and sets upper limit of budget | December Administration develops budget | January/February School Board budget hearings budget readings | March Assembly review, public hearings, sets local tax amount | March-June State and federal legislation monitored, budget revised if funding changes |
|---|--|---|--|---|---|

How is the ASD budget organized?

The budget is organized and presented by fund. Each fund includes a group of accounts related to the purpose of that fund.

Below is a description of the funds that comprise the Anchorage School District budget:

- **General Fund**

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.

- **Food Service Fund**

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. The Food Service Fund is self-supporting through sales and federal reimbursement.

- **Debt Service Fund**

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

- **Local, State, and Federal Projects Fund**

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. Capital Construction Project grants are not included under this fund.

Projected Revenues Summary by Fund Fiscal Years 2003-2004 to 2004-2005

| Fund | June 30, 2003 | March 8, 2004 | March 16, 2004 | 2004-2005 Increase (Decrease) | |
|----------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|--------------|
| | 2002-2003 Revised | 2003-2004 Revised | 2004-2005 Proposed | over 2003-2004 Revised Amount | % Change |
| General | \$360,368,861 | \$367,595,037 | \$376,771,672 ^(A) | \$9,176,635 | 2.50% |
| 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 | 41,000,000 | 41,000,000 | -0- | 0.00% |
| Contingency | 610,655 | 1,328,054 | -0- | (1,328,054) | (100%) |
| Total | <u>\$464,418,167</u> | <u>\$485,193,735</u> | <u>\$499,816,482</u> | <u>\$14,622,747</u> | 3.01% |

^(A) Based on Anchorage Assembly approval of AO NO. 2004-28(S) on March 16, 2004 that resulted in a loss of tax supporting revenues for the General Fund (see footnote on page 12), the expenditures exceed revenues by \$645,399. The district will make the necessary adjustments to the FY 2004-2005 proposed financial plan in June 2004 when final funding is received from the State and/or any other funding agencies.

How is ASD funded?

The Anchorage School District is funded by local, state and federal sources. Revenue from the State of Alaska, through the Alaska Public School Funding Program, is the district's most significant individual revenue source. For FY 2004-2005 revenue from the Alaska Public School Funding Program is expected to provide \$202,627,158 or 53.8 percent of General Fund revenue. This is down from 56.1 percent in FY 2003-2004. As the assessed valuation in the municipality increases, state funding decreases.

The local municipal tax contribution is the second largest General Fund revenue source. For FY 2004-2005, the Anchorage School District is requesting \$133,805,902 in local municipal taxes. This will provide 35.5 percent of the General Fund revenue.

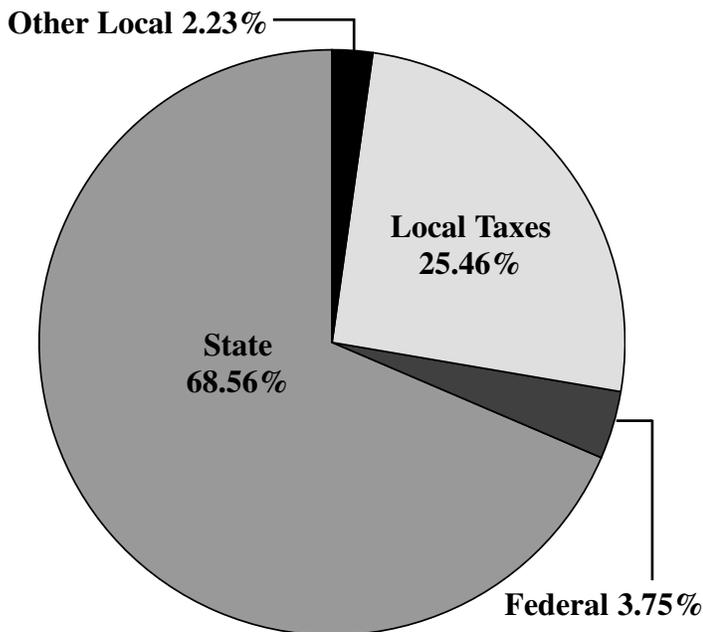
The school district also receives funding from federal sources.

The graphs below illustrate the change in funding sources over the past decade.

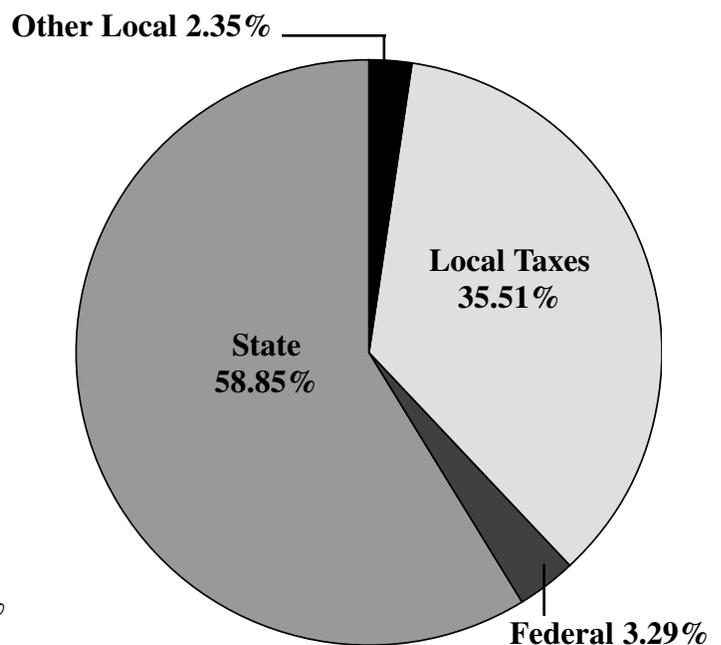
General Fund revenue sources

Ten-year comparison

General Fund Revenue 1994-1995



Proposed General Fund Revenue 2004-2005



“Other” includes fees, rentals, fund balance, etc.

Where does the money go? _____

The school district administration and School Board are committed to focusing resources on the areas that directly benefit students. At the same time the school district is a large organization with over 5,000 employees and more than 92 schools and facilities; some portion of the budget must be spent to manage the district and maintain its facilities.

Almost 60 percent of the district's expenditures go directly to elementary schools, middle schools and high schools. Another 17.61 percent is used to provide Special Education services to over 9,400 students with special needs. Instructional support and other specialized programs like bilingual/multicultural education, charter schools and community education account for another 8.48 percent of expenditures. Approximately 5.5 percent of the district's budget pays for facilities maintenance and 4.11% is spent on pupil transportation (busing). Only 2.78 percent of the school district's General Fund budget is used to pay for general administration.

FY 2003-2004 Revised

| | |
|--|------------------|
| General Administration | \$ 10,338,118 |
| Elementary Schools | 114,464,113 |
| Middle Schools | 41,941,176 |
| High Schools | 68,328,110 |
| Special Education Services | 61,984,778 |
| Instructional Support | 14,941,169 |
| Bilingual/Multicultural Education | 7,553,918 |
| Charter Schools | 6,618,661 |
| Community Education Services | 1,881,147 |
| Pupil Transportation Services | 15,316,674 |
| Operations and Maintenance of Facilities | 20,570,705 |
| Districtwide Non-Departmental Services | <u>3,656,468</u> |

Total \$367,595,037

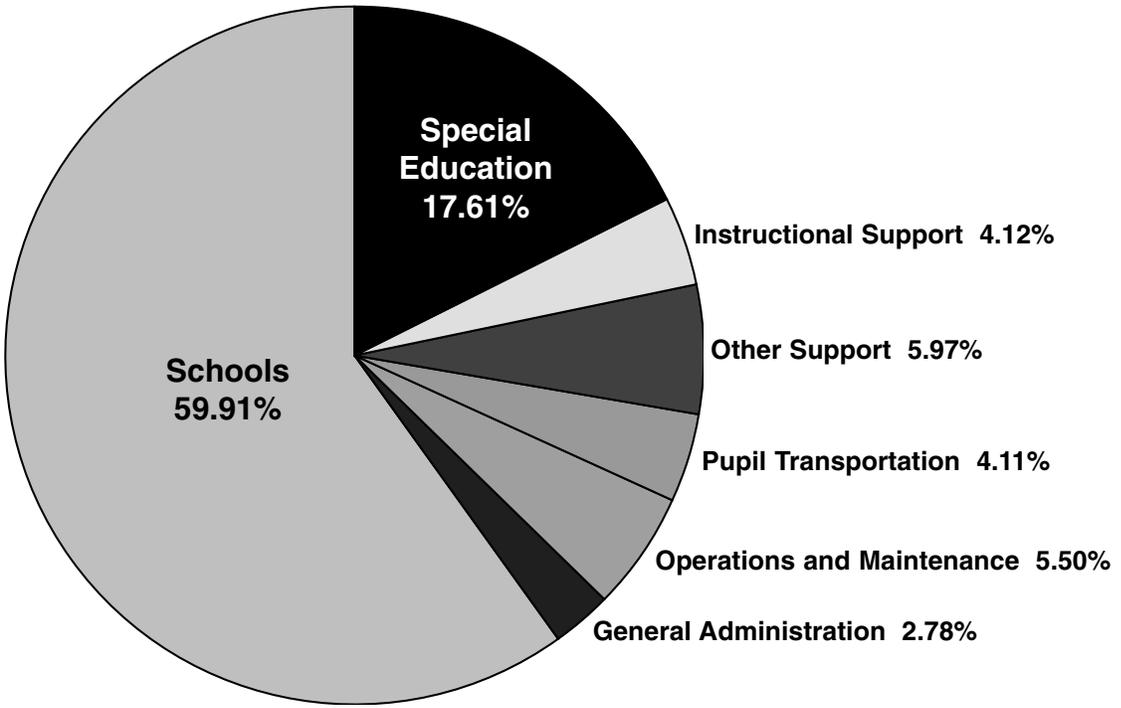
FY 2004-2005 Proposed

| | |
|--|------------------|
| General Administration | \$ 10,501,573 |
| Elementary Schools* | 113,690,051 |
| Middle Schools* | 38,688,731 |
| High Schools* | 73,762,680 |
| Special Education Services | 66,464,842 |
| Instructional Support | 15,539,281 |
| Bilingual/Multicultural Education** | 8,159,402 |
| Charter Schools** | 7,160,992 |
| Community Education Services** | 1,144,737 |
| Pupil Transportation Services | 15,472,914 |
| Operations and Maintenance of Facilities | 20,756,074 |
| Districtwide Non-Departmental Services** | <u>6,075,794</u> |

Total \$377,417,071

* These items combined in graph to form "Schools" category. ** These items combined in graph to form "Other" category.

FY 2004-2005 Proposed



Where does the money go? _____

Education is a “people intensive” business. Quality educational programs are delivered by qualified staff with a reasonable ratio of adults to students. For FY 2004-05, 86 percent of the Anchorage School District General Fund budget is spent on salaries and benefits for employees. Purchased (“contracted”) services and supplies and materials account for almost 14% of General Fund expenditures.

FY 2003-2004 Revised

| | |
|----------------------------------|------------------|
| Salaries | \$242,449,951 |
| Employee Benefits | 70,866,697 |
| Purchased Services | 38,968,615 |
| Supplies and Materials | 10,967,069 |
| Capital Outlay | 2,332,843 |
| Other | <u>2,009,862</u> |

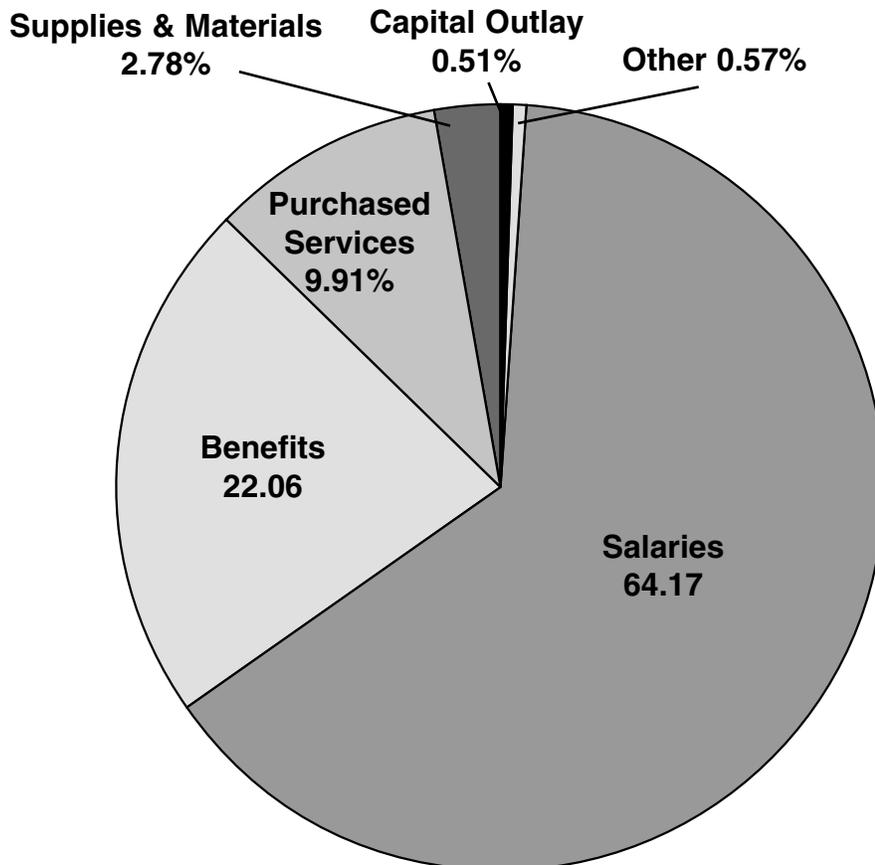
FY 2004-2005 Proposed

| | |
|----------------------------------|------------------|
| Salaries | \$242,181,264 |
| Employee Benefits | 83,271,764 |
| Purchased Services | 37,388,549 |
| Supplies and Materials | 10,499,705 |
| Capital Outlay | 1,943,209 |
| Other | <u>2,132,580</u> |

Total **\$367,595,037**

Total **\$377,417,071**

General Fund Expenditures by Object Code FY 2004-2005 Proposed



How does the ASD budget affect taxes?

TOTAL LOCAL TAX APPROPRIATION AND MILL RATES FOR TEN FISCAL YEARS

| Fiscal Year (A) | <u>Fiscal Year Local Tax Appropriation</u> | | | Assessed Valuation | <u>Mill Rate</u> | | |
|-----------------|--|----------------------|--------------------------------|-----------------------|------------------|----------------------|-----------|
| | 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 | 133,805,902 | 29,942,105 | 163,748,007 | 21,279,397,707 | 6.00 | 1.26 | 7.26 |

(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 2003-2004 and projected taxes for FY 2004-2005.

(C) The mill rate is calculated on calendar year taxes.

What changed in the 2004-2005 Proposed Budget? (revenue) _____

ANCHORAGE SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF MAJOR BUDGETED INCREASES AND DECREASES
FY 2004-2005 COMPARED TO FY 2003-2004
Revenues

FY 2003-2004 Revised Budget **\$ 367,595,037**

Major Budgeted Revenue (Decreases) for FY 2004-2005:

| | |
|---|---------------------------|
| Alaska Public School Funding Program | (3,681,669) |
| Use of Fund Balance | (544,000) |
| Interest Earnings | (275,000) |
| McLaughlin Youth Detention Grant | (211,497) |
| Community Schools Fees | (65,000) |
| Property Sales, Insurance Proceeds, and Miscellaneous | (59,500) |
| E-Rate | (48,000) |
| Nonresident Tuition | (9,000) |
| Total Major Budgeted Revenue Reductions | <u>(4,893,666)</u> |

Adjusted Revenues After Reductions 362,701,371

Major Budgeted Revenue Increases for FY 2004-2005:

| | |
|---|---------------------------|
| Tax Appropriation | 12,315,268 ^(A) |
| Pupil Transportation | 790,933 |
| School Activity Fees | 255,000 |
| Medicaid Reimbursement | 200,000 |
| Facilities Rentals | 117,500 |
| High School Parking Fees | 110,000 |
| Federal Impact Aid | 100,000 |
| R.O.T.C. | 65,000 |
| Summer School Fees | 64,500 |
| Charter School Fees | 24,800 |
| Graduation Support Services | 20,000 |
| Other Local Revenues | 7,300 |
| Total Major Budgeted Revenue Increases | <u>14,070,301</u> |

FY 2004-2005 Proposed Revenue Budget **\$ 376,771,672**

Summary Totals:

FY 2003-2004 Revised Revenue Budget \$ 367,595,037

Net Change (total of revenue reductions and increases) 9,176,635

FY 2004-2005 Proposed Revenue Budget **\$ 376,771,672**

^(A) March 16, 2004 adjustments:

- 1) The value of new construction and property improvement decreased from \$694.8 million to \$471.6 million. This decrease resulted in a loss of \$1,645,399 in tax revenue for the District.
- 2) A transfer of \$1 million of Municipal taxing authority to the District under the property tax limitation based on the Assembly approval of a change in the calculation method related to the funding that the Municipality receives from the Municipal utilities.
 These adjustments result in a net decrease of \$645,399 in local property taxes from the initial request to the Anchorage Assembly of \$134,451,301 to the final approval of \$133,805,902.

What changed in the 2004-2005 Proposed Budget? (expenditures) _____

ANCHORAGE SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF MAJOR BUDGETED INCREASES AND DECREASES
FY 2004-2005 COMPARED TO FY 2003-2004
Expenditures

FY 2003-2004 Revised Budget **\$367,595,037**

Major Expenditure Increases & (Decreases) for FY 2004-2005:

Districtwide

| | |
|--|------------|
| Pending Negotiations | 1,900,000 |
| Previously Settled Employee Contracts | 11,893,613 |
| Teacher's Retirement System Increase from 12% to 16% | 6,730,856 |
| Public Employee Retirement System Increase from 9.25% to 14.25% | 2,857,568 |
| Workers' Compensation and Unemployment Insurance Rate Increases | 525,777 |
| Contracted Services-Copier Lease (New Contract) | 60,197 |
| Utility Rate Increases (3% to 28%) | 427,500 |
| Property/Liability Insurance Rate Increases and New/Renovated Facilities | 86,550 |
| Retiree Medical Insurance/AEA Medical Exams | 150,500 |

Total Districtwide Increases: 24,632,561

| | |
|----------------------------|-----------|
| Equipment Replacement Fund | (40,388) |
| Indirect Costs | (229,226) |
| Employee Assistance | (62,700) |
| Travel Out-Of-District | (19,300) |

Total Districtwide Decreases: (351,614)

Total Districtwide Changes: 24,280,947

Elementary

| | |
|--|-------------|
| Increase in Pupil/Teacher Ratio by 1.5 (60.5 FTE) | (3,859,073) |
| Elementary & Secondary Classroom Teachers Based on Enrollment (18 FTE) | (1,148,154) |
| Full Day Kindergarten Aides - Reduced by 50 Percent (35.437 FTE) | (790,998) |
| Library/Media Assistant (2.5 FTE) | (50,665) |
| Slingerland Assessments and Secretary (1 FTE) | (63,316) |
| Assistant Principals - (2 FTE) | (161,768) |
| Summer School Reduced by 50 Percent | (250,187) |
| Addenda for Student Activities Reduced | (98,000) |
| 10% Supply/Equipment Allocation/Emergency Funds | (266,966) |
| Great Body Shop Books | (85,000) |
| Reading Initiative | (362,200) |
| Learning Opportunity Grant Funds to Schools (LOG) | (895,867) |
| Renovation at Ptarmigan (.5 FTE Custodian and Utilities) | 23,630 |

Total Elementary Changes: (8,008,564)

What changed in the 2004-2005 Proposed Budget? (expenditures/continued)

Charter Schools

| | |
|------------------------|---------|
| Enrollment Adjustments | 542,331 |
| Total Charter Changes: | 542,331 |

Special Education

| | |
|---|---------|
| Coordinator, Mt Iliamna Preschool (1 FTE) | 88,828 |
| Behavior Strategist for Gifted Program (1 FTE) | 53,167 |
| Added Duty (\$17,231), Extra Help (\$24,839) and Headstart Contract (\$44,660) for Speech/Language (1.5 FTE Conversion) | 86,720 |
| Total Special Education Increases: | 228,715 |

| | |
|--|-----------|
| Principal, Mt. Iliamna Preschool, (1 FTE) | (80,452) |
| Special Services Teacher converted to Behavior Strategist for Gifted Program (1 FTE) | (61,856) |
| Special Services Teachers for Speech/Language (1.5 FTE) | (92,707) |
| Crossroads Building Rental Transferred to High Schools | (82,350) |
| 10% Supply/Equipment Allocation | (88,644) |
| Tuition for Students Attending School Out of State as Part of Their I.E.P | (19,000) |
| Contracted Teacher Assistant Instructional Services at Jesse Lee | (19,000) |
| Total Special Education Decreases: | (444,009) |
| Total Special Education Changes: | (215,294) |

Bilingual Education

| | |
|--|----------|
| Funds to Support Multicultural Infusion into Overall Curriculum and Supplies | (35,300) |
| Total Bilingual Changes: | (35,300) |

Middle Schools

| | |
|---|-------------|
| Middle School Classroom Teachers Based on Enrollment (1.5 FTE) | (95,085) |
| Increase in Pupil/Teacher Ratio by 1.5 (16 FTE) | (1,014,236) |
| Middle School Concept Time and Seventh Period (54 FTE) | (3,423,048) |
| Library Aides (8.314 FTE) | (290,464) |
| Assistant Principals (2 FTE) Wendler and Central | (183,826) |
| Summer School Reduced by 50 Percent | (211,459) |
| Middle Level Reading Adoption Program Training | (85,262) |
| 10% Supply Allocation Reduction | (84,275) |
| Middle School Older Learning (MOST) and Discretionary School Grants | (258,500) |
| Activity Trips | (24,000) |
| Renovation at Wendler (.5 FTE Custodian and Utilities) | 23,510 |
| Total Middle School Changes: | (5,646,645) |

What changed in the 2004-2005 Proposed Budget? (expenditures/continued)

High Schools

| | |
|---|-----------|
| High School Classroom Teachers Based on Enrollment (2.5 FTE) | 158,490 |
| ROTC Instructor at Dimond HS (1 FTE) | 66,406 |
| Opening of South Anchorage (ORG 1860 only) | 2,690,145 |
| Crossroads Building Rental Transferred from Special Education | 82,350 |
| New Equipment (Servers/Printers for Remediation Workstations) | 99,000 |
| High School Graduation Exam Testing Support, Supplies and Remediation Courses | 375,920 |
| Total High School Increases | 3,472,311 |

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|--|-------------|
| Increase in Pupil/Teacher Ratio by 1.5 (26 FTE) | (1,648,298) |
| Nurse at Benny Benson (.5 FTE) and SAVE (.5 FTE) | (63,390) |
| Assistant Principal, King Career Center (1 FTE) | (81,362) |
| Safety/Security - Home/School Coordinator, King Career Center (.5 FTE) | (17,549) |
| Extra Help During Construction at High Schools and Wendler | (134,530) |
| Pupil Activity Expenses | (29,000) |
| Activity Trips | (100,000) |
| Reduce Funding for Graduation Support Services | (66,139) |
| 10% Supply Allocation Reduction | (203,242) |
| Eliminated Swimming as a PE Instructional Class | (186,840) |
| Elimination of "C" Teams | (175,113) |
| Schools of Choice | (15,000) |
| Drug/Alcohol Case Manager | (25,000) |
| Ice Rental Time for Girls/Boys Hockey | (11,095) |
| Student Travel | (5,000) |
| Title IX/OCR Girls' Athletic Participation | (18,000) |
| Paideia Project | (30,000) |
| Total High School Decreases | (2,809,558) |
| Total High School Changes | 662,753 |

Instructional Support

| | |
|--|---------|
| Assessment and Evaluation Web-Based Reporting, Supplies, Mileage and 3 FTE | 195,211 |
| Alaska Studies Textbooks/On-line Course | 381,000 |
| Total Instructional Support Increases: | 576,211 |

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|---|-----------|
| Districtwide Music (net 3.2 FTE) 3.7 FTE eliminated, .5 FTE added for South Anchorage | (204,115) |
| Curriculum and Instructional Services Addenda, Substitute Teachers, Contracted Services, Supplies | (61,970) |
| Curriculum & Instructional Svc Unallocated Transferred to Assessment and Evaluations for 3 FTE positions | (200,000) |
| Contracted Services Instruction - Library Automation Computer Services | (49,920) |
| Curriculum and Instructional Services Teacher Stipends - Curriculum Lesson | (120,000) |
| Addenda, Supplies and Materials for Staff Development | (27,883) |
| Instructional Materials Assessment and Evaluation Added Days, Substitute Teachers, and Teaching Supplies | (41,160) |
| Total Instructional Support Decreases: | (705,048) |
| Total Instructional Support Changes: | (128,837) |

What changed in the 2004-2005 Proposed Budget? (expenditures/continued)

Administration/Support Services/Community Education & Community Services

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|--|---------|
| Maintenance Craft Specialists for Ptarmigan Elementary, Wendler MS, and South Anchorage HS - 5 FTE | 319,291 |
| Bus Attendant - 1 FTE | 21,100 |
| Non-Departmental Unallocated (Expenditures to be determined) | 592,714 |
| Maintenance Contracted Services-Administration | 20,120 |
| Fuel, Oil, Grease & Lube | 8,009 |
| Total Administration/Support Services/Community Education & Community Services Increases: | 961,234 |

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|---|-------------|
| Administrative Assistant, Community Resources (1 FTE) | (50,062) |
| Community Schools Program (13 FTE) | (679,845) |
| Administrative Assistant, Community Services (1 FTE) | (50,062) |
| Sr. Budget Clerk (1 FTE) | (39,527) |
| Transfers Capital Projects Fund (.9 FTE) - .2 Custodian, .5 Information Technology Specialist, .2 Executive Secretary | (56,174) |
| Administrative Assistant, Purchasing (1 FTE) | (39,641) |
| Permanent Substitute Crew Custodians (5 FTE) | (130,000) |
| Custodial Training Supervisor (1 FTE) | (66,576) |
| Maintenance Supervisor (1 FTE) | (77,827) |
| Warehouse Courier (1 FTE) | (50,531) |
| Permanent Substitute Bus Drivers (8 Drivers) | (156,185) |
| School Board Contingency, Telephone, Office Supplies, Legislative Travel, Audits, Compensation, and Meals and Food | (21,708) |
| Sick Leave Bank Classified | (26,560) |
| Contracted Maintenance Projects | (186,900) |
| Utilities Transfer to Capital Projects Fund | (27,614) |
| Contracted Transportation | (90,086) |
| 10% Supplies and Materials/Meals & Food | (46,224) |
| Expendable Equipment, Replacement and New Equipment | (246,720) |
| Legal Fees | (25,000) |
| Superintendent's Memberships and Community Organization Funding to Support School Board Goals for Public and Parent Involvement | (18,000) |
| Asst Superintendent-Instruction Special Projects and School Business Partnership After School Activities | (28,600) |
| Human Resources Contracts for Consultation, Interpreter Services and Recruitment | (35,000) |
| MIS/Technology Software Licenses/Training | (33,247) |
| MIS/Technology Computer Equipment Repair/Hardware Maintenance Contracts | (40,862) |
| Publication Services Printing of Annual Reports, Handbooks, Budget Documents and Binding | (39,500) |
| Publication Services Advertising and Public Awareness Campaigns | (11,270) |
| Public Affairs Closed Caption Services, Photography and Mailing Services | (16,000) |
| Custodial Contracted Services - Reduction in Window Washing; Pest Control | (37,500) |
| Maintenance Contracted Services - Grounds | (129,150) |
| Maintenance Contracted Services - Buildings | (56,314) |
| Maintenance Buildings/Grounds/Custodial Supplies and Repair Parts | (114,038) |
| Total Administration/Support Services/Community Education & Community Services Decreases: | (2,626,723) |
| Total Administration/Support Services/Community Education & Community Services Changes: | (1,665,489) |

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|---|--------------|
| Total Major Budgeted Expenditure Increases | 30,413,363 |
| Total Major Budgeted Expenditure Reductions | (20,627,461) |
| Net Change | 9,785,902 |
| Rounding | 36,132 |

FY 2004-2005 Proposed Budget

\$377,417,071

These amounts reflect the reduction amount. To add staff back to the FY 2004-2005 Financial Plan, the amount would increase based on negotiated contract increases as well as payroll taxes and benefit rate increases.