

I. Anchorage School District Overview

ANCHORAGE SCHOOL DISTRICT OVERVIEW

ANCHORAGE SCHOOL BOARD

The seven-member School Board determines policy to guide the District. Elected each year for overlapping terms, each member serves for three years. The School Board has regularly scheduled meetings on the second and fourth Monday of each month at 6:30 p.m.

Meeting agendas are published in the newspaper and are posted on the District Web site, www.asdk12.org. The District's cable channel 14 broadcasts School Board meetings and features an educational bulletin board for announcing District activities.

COMMUNITY INVOLVEMENT

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

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

PTA is an organization of parents, teachers and community members. Its goal is to improve education for all children. Each elementary school and most secondary schools have PTAs. 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 scheduled 6,500 events, including 3,950 field trips.

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

and consumers.

SCHOOL USE BY COMMUNITY

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

STANDARD SCHOOL PROGRAM

Elementary schools provide the initial school experience for children in kindergarten through 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 (6-8 or 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.

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 Language Immersion Programs provide students with an opportunity to become bilingual in English and one of three other languages: Spanish, Japanese, or Russian. Spanish immersion is offered at Chugiak and Government Hill elementary schools. Japanese is offered at

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

Martin Luther King Jr. Career Center offers 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 at West High 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.

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

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

PROFILE OF PERFORMANCE

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

Attendance

The average daily attendance in Anchorage schools has been about 93 percent for the past five years. Attendance rate for 2003-2004 was 93.6 percent.

Drop-Out Rate

During the 2003-04 school year, the drop-out rate in grades 7-12 was 4.5 percent, compared to 5.9 percent the previous year.

Language Arts Proficiency

In 2003-2004, 76.6 percent of ASD students were at or above their grade level (proficient) in English language arts, as measured by state testing (Benchmark, TerraNova/CAT6, HSGQE).

Math Proficiency

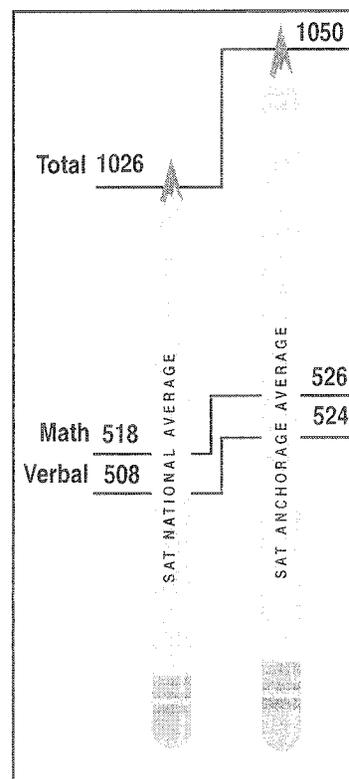
In 2003-2004, 68.9 percent of ASD students were at or above their grade level (proficient) in math, as measured by state testing (Benchmark, TerraNova/CAT6, HSGQE).

TEST RESULTS

College Entrance Exams

In 2003-04, 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 27 percent of ASD graduates took the ACT. Some graduates took both exams.

Scholastic Achievement Test

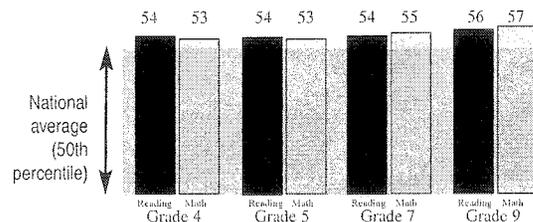


American College Test

	Nation	Anchorage
Math	20.7	22.9
English	20.4	21.6
Composite	20.9	22.6

2003-04 Norm-Referenced Achievement Tests

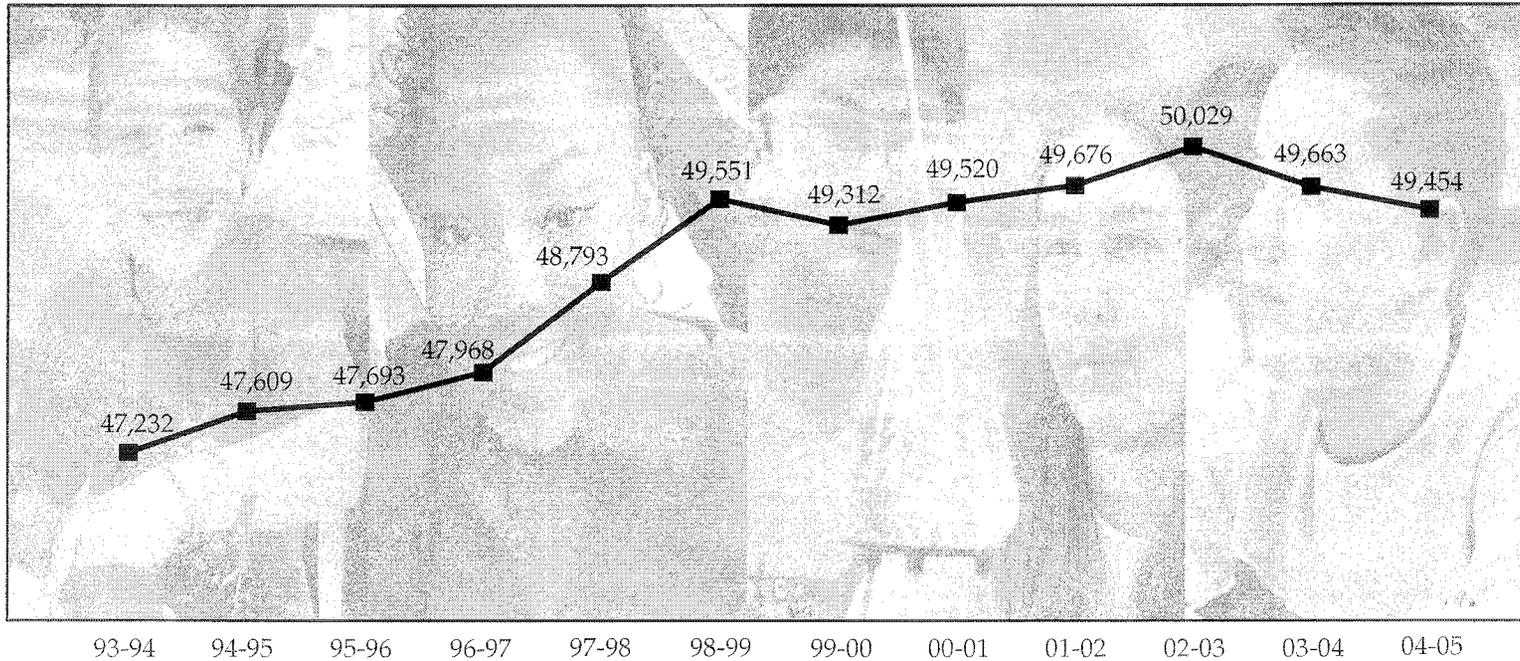
Students in grades 4, 5, 7 and 9 took the norm-referenced TerraNova/CAT6 tests. Students continue to score above the national average.



DID YOU KNOW?

- The average ASD scores on the state Benchmark tests and the Alaska High School Graduation Qualifying Exam are higher than the Alaska state averages.
- High school students took 1,854 Advanced Placement tests in 2003-04, and 68 percent of the students scored well enough to qualify for college and university credit.

ENROLLMENT 1993-94 THROUGH 2004-05



FINANCIAL OUTLOOK

In fiscal year 2005-06, the District is budgeted to receive approximately 60.89 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 56.5 percent of the District's General Fund revenues for fiscal year 2005-06. 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 7.67 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 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. The percentage of students scoring proficient or above in each designated group will increase by at least ten percent of the difference between the previous year's percent proficient for that group and 100 percent.
 - b. The percentage of students in each designated group in the advanced proficient category will increase by at least 5 percent over a two- year period.Performance will be assessed on:
 - a. Alaska Standards Based Assessment (Grades 3-9)
 - b. 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 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 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 with a grade of C or higher will increase by five percent in a year-to-year comparison: 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.

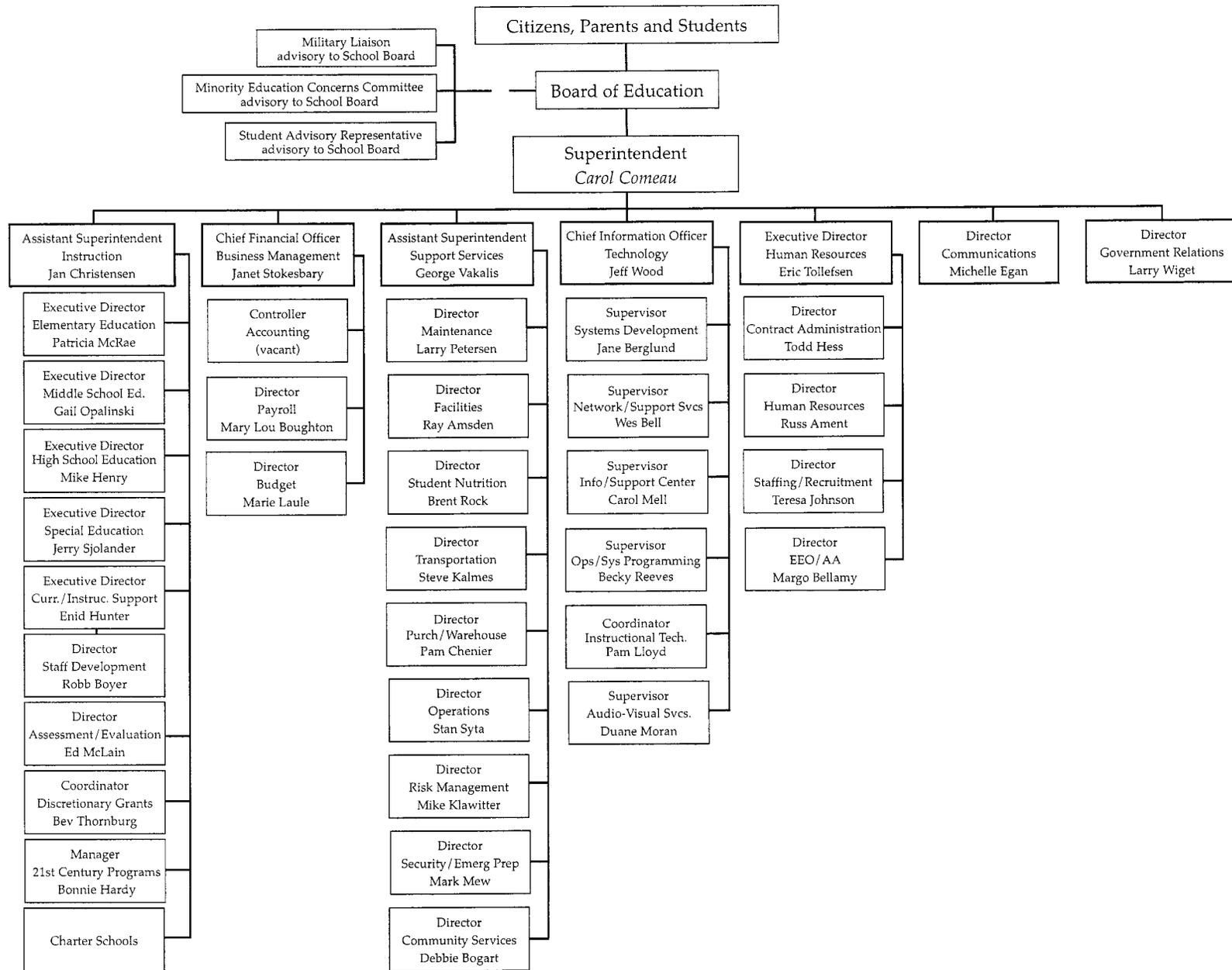
4. There will be at least a **five-percent decrease in the dropout rate** of middle and high school students over a period of two years as compared to the 2002–2003 school year.
5. There will be at least a **five-percent increase in the District's graduation** rate in a year to year comparison
6. There will be at least a **five-percent increase in the percent of high school students who successfully complete AP courses** for the 2004-2005 school year, "Successfully complete" is defined as passing the AP course with a grade of C or higher.

Facility Locations

Elementary		
1. E5	Abbott Loop 8427 Lake Otis Pkwy., 99507-3599	742-5400
2. F2	Airport Heights 1510 Alder Dr., 99508-2999	742-4550
89. A2	Alpenglow 19201 Driftwood Bay Dr., Eagle River, 99577-8579	742-3300
3. E1	Aurora 5085 10th Street, E.A.F.B., 99506-1199	753-6223
4. G3	Baxter 2991 Baxter Rd., 99504-3999	742-1750
5. C6	Bayshore 11500 Bayshore Dr., 99515-2400	349-1514
19. G8	Bear Valley 15001 Mountain Air Dr., 99516-4400	742-5900
6. A1	Birchwood ABC 17010 Birchtree Lane, P.O. Box 770400, Eagle River, 99577-0400	742-3450
88. E6	Bowman, Willard L. 11700 Gregory Rd., 99516-1907	742-5600
7. D5	Campbell 7206 Rovena St., 99518-2176	742-5560
8. G3	Chester Valley 1750 Patterson St., 99504-2799	337-9502
9. C5	Chinook 3101 W. 88th Ave., 99502-5396	742-6700
10. E2	Chugach Optional 1205 "E" St., 99501-4499	742-3730
11. B1	Chugiak 19932 Old Glenn Hwy., P.O. Box 670030, Chugiak, 99567-0030	742-3400
12. G3	College Gate 3101 Sunflower, 99508-4794	742-1500
13. H2	Creekside Park 7500 E. 6th Ave., 99504-1999	742-1550
14. E2	Denali K-8 148 E. 9th Ave., 99501-3699	742-4500
15. A2	Eagle River 10900 Old Eagle River Rd., Eagle River, 99577-8096	742-3000
17. E2	Fairview 1327 Nelchina St., 99501-4896	279-0671
84. A2	Fire Lake 13801 Old Glenn Hwy., P.O. Box 772569, Eagle River, 99577-2569	742-3350
18. H8	Girdwood (Crow Creek Rd.) P.O. Box 189, Girdwood, 99587-0189	742-5300
20. E2	Government Hill 525 Bluff Dr., 99501-1198	742-5000
21. A2	Homestead 18001 Baranoff St., Eagle River 99577-8299	742-3550
22. F7	Huffman 12000 Lorraine St., 99516-2100	742-5650
23. D3	Inlet View 1219 "N" St., 99501-4299	277-7681
92. F5	Kasuun 4000 E. 68th Ave., 99507-2530	349-9444
90. C5	Kincaid 4900 Raspberry Rd., 99502-1900	245-5530
25. D6	Klatt 11900 Juniper Dr., 99515-3200	742-5750
91. C4	Lake Hood 3601 W. 40th Ave., 99517-2702	245-5521
26. F3	Lake Otis 3331 Lake Otis Pkwy., 99508-4598	742-7400
27. E2	Mt. Iliamna 4140 Eaker Ave., E.A.F.B., 99506-1499	753-8235
28. F1	Mt. Spurr 8414 McGuire Ave., E.A.F.B., 99506-1299	753-9225
29. F2	Mt. View 4005 McPhee Ave., 99508-1499	742-3900
30. H2	Muldoon 515 Cherry St., 99504-2199	742-1460
31. D3	North Star 605 W. Fireweed Lane, 99503-1998	742-3800
32. F4	Northern Lights ABC 2424 E. Dowling Rd., 99507-1972	563-2439
33. D4	Northwood 4807 Northwood Dr., 99503-3145	742-6800
34. G3	Nunaka Valley 1905 Twining Dr., 99504-3099	333-6511
35. E7	Ocean View 11911 Johns Rd., 99515-3438	742-5850
36. G6	O'Malley 11100 Rockridge Dr., 99516-1884	742-5800
37. E2	Orion 5112 Arctic Warrior Drive, E.A.F.B., 99506-1498	753-2151
41. E4	Polaris K-12 1444 E. Dowling Rd., 99507-1911	742-8700
38. G2	Ptarmigan 888 Edward St., 99504-1699	337-9589
39. E7	Rabbit Creek 13650 Lake Otis Pkwy., 99516-3400	742-5700
40. A2	Ravenwood 9500 Wren Lane, P.O. Box 773049, Eagle River, 99577-8737	742-3250
42. E3	Rogers Park 1400 E. Northern Lights Blvd., 99508-4281	742-4800
43. F3	Russian Jack 4420 E. 20th Ave., 99508-3598	742-1300
44. C5	Sand Lake 7500 Jewel Lake Rd., 99502-2878	243-2161
45. G4	Scenic Park 3933 Patterson St., 99504-4599	742-1650
85. F6	Spring Hill 9911 Lake Otis Pkwy., 99507-4251	742-5450
46. H3	Susitna 7500 Tyone Cir., 99504-3299	742-1400
47. E5	Taku 701 E. 72nd Ave., 99518-2806	349-4453
97. G5	Trailside 5151 Abbott Rd., 99507	742-5500
48. E4	Tudor 1666 Cache Dr., 99507-1399	742-1050
49. C3	Turnagain 3500 W. Northern Lights Blvd., 99517-3318	742-7200
93. F2	Tyson, William 2801 Richmond Ave., 99508-1099	258-0018
50. C2	Ursa Major 454 Dyea St., Ft. Rich, 99505-1198	742-1600
51. C2	Ursa Minor 336 Hoonah Ave., Ft. Rich, 99505-1299	428-1311
52. F3	Whaley 2220 Nichols St., 99508-3496	742-2350
53. F2	Williwaw 1200 San Antonio St., 99508-2766	742-2000
54. D4	Willow Crest 1004 W. Tudor Rd., 99503-7096	742-1000
55. G2	Wonder Park 5100 E. 4th Ave., 99508-2599	337-1569
56. D5	Wood, Gladys 7001 Cranberry St., 99502-3199	742-6760
Middle School		
59. D3	Central Middle School of Science 1405 "E" St., 99501-5098	742-5100
61. F2	Clark Middle School 150 S. Bragaw St., 99508-1398	742-4700
95. G8	Goldenview Middle School 15800 Golden View Dr., 99516-4924	348-8626
65. A2	Gruening Middle School	742-3600
66. F6	Hanshaw Middle School 10121 Lake Otis Pkwy, 99507-4298	349-1561
86. C6	Mears Middle School 2700 W. 100th Ave., 99515-2200	349-3332
94. B1	Mirror Lake Middle School 22901 Lake Hill Dr., Chugiak, 99567-5584 PO Box 672069, Chugiak, 99567-2069	742-3500
68. D3	Romig Middle School 2500 Minnesota Dr., 99503-2398	742-5200
74. F3	Wendler Middle School 2905 Lake Otis Pkwy., 99508-4599	742-7300
High School		
96. E2	AVAIL 425 "C" Street, 99501-2323	742-4930
57. H2	Bartlett High School 25-500 N. Muldoon Rd., 99506-1698	742-1800
70. G4	Benny Benson Secondary 4515 Campbell Airstrip Rd., 99507-1267	742-2050
60. A2	Chugiak High School 16525 S. Birchwood Loop Rd., P.O. Box 770218, Eagle River, 99577-0218	742-3050
64. D4	Continuation Program 401 W. International Airport Rd. #27, 99518	742-1170
62. C5	Dimond High School 2909 W. 88th Ave., 99502-5397	742-7000
99. A2	Eagle River High School 8701 Yosemite, Eagle River, 99577	742-2700
63. F3	East High School 4025 E. Northern Lights Blvd., 99508-3599	742-2100
58. F3	King Career Center 2650 E. Northern Lights Blvd., 99508-4170	742-8900
67. F3	McLaughlin Secondary School 2600 Providence Dr., 99508-4678	742-1120
69. E4	SAVE High School 410 E. 56th Ave., 99518-1244	742-1250
72. G5	Service High School 5577 Abbott Rd., 99507-4399	742-8100
98. F6	South Anchorage High School 13400 Elmore Rd., 99516	742-6200
73. D3	Steller Secondary 2508 Blueberry Rd., 99503-2693	742-4950
75. D3	West High School 1700 Hillcrest Dr., 99517-1399	742-2500
Charter Schools		
71. D3	Aquarian 1705 W. 32nd Ave	742-4900
100.A2	Eagle Academy 10901 Mausel St., Eagle River, 99577	742-4000
80. E3	Family Partnership 3339 Fairbanks St., 99503-4145	742-3700
24. D3	Frontier 400 W. Northern Lights Blvd., Suite 9	742-1180
16. G3	Highland Tech 5530 E. Northern Lights Blvd.	742-1700
Support Services		
76. F2	Administration Building P.O. Box 196614, 4600 DeBarr Rd., 99519-6614	742-4000
77. D2	Curriculum/Evaluation 1016 W. 6th Ave., 99501	742-4464
78. D3	Data Processing/Records 1602 Hillcrest Dr., 99517-1347	742-4600
79. E7	Facilities/Maintenance 1301 Labar St., 99515-3517	345-7915
81. E7	Operations 1201 Labar St., 99515-3579	348-5122
83. D4	Purchasing/Warehouse 4919 Van Buren St., 99517-3188	742-8621
82. E7	Student Nutrition 1307 Labar St., 99515-3517	348-5142
87. F4	Transportation 3580 Tudor Rd., 99507-1218	742-1200

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

JANUARY 2005



II. Financial Planning & Budget Development Calendar

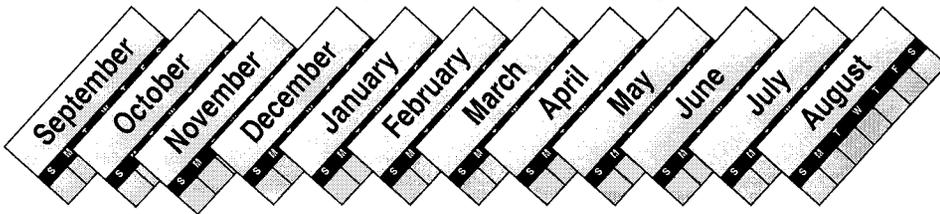
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

YOU ARE INVITED TO PARTICIPATE

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

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

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



SEPTEMBER

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

OCTOBER

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

NOVEMBER

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

DECEMBER

1. Budget department compiles budget requests; computes/projects individual departmental and school costs; and prepares the first draft of each organizational budget.
2. Budget department uses current and projected salaries, expected rates for payroll taxes, employee retirement, medical costs and other benefits, etc.
3. Budget department reviews suggestions and school/department input of program 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 2005-2006

ENROLLMENT FORECASTING CONSIDERATIONS

The FY 2005-06 Financial Plan was developed based on an enrollment projection of 49,289 students. For budget planning purposes, this number is converted to 49,071 students on a full time equivalent (FTE) basis. The projected enrollment is a decrease of 165 students; the previous year's actual enrollment on September 30 was 49,454.

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, 2005

	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	67	34	.14%
Full-Day Kindergarten	3,506	3,506	7.11
Grades 1-6	<u>21,923</u>	<u>21,923</u>	<u>44.48</u>
Elementary (K-6)	25,496	25,463	51.73
Grades 7-8	7,873	7,873	15.97
Grades 9-12	<u>14,856</u>	<u>14,856</u>	<u>30.14</u>
Secondary (7-12)	22,729	22,729	46.11
Special Education (B)	<u>1,064</u>	<u>879</u>	<u>2.16</u>
TOTAL	<u>49,289</u>	<u>49,071</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 2005-06.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2005-06 the revenue is projected to provide \$243,163,876, or 56.52 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 \$4,880 per Average Daily Membership (ADM).

Alaska Public School Funding Program				
	2004-05	2005-06	Increase	
	Projected	Projected	(Decrease)	%
General Fund Revenue	\$229,980,895	\$243,163,876	\$13,182,981	5.73%
Amount per student (FTE)	\$4,667	\$4,955	\$288	6.17%

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 \$4,880 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 \$76.6 million for next year is based on the state's Anchorage area assessed valuation of \$19.156 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, 2004.

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 2005-06, the local municipal tax contribution is \$144,182,745 which will provide 33.51 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 2005 General Fund mill rate is 5.95 and the Debt Service Fund mill rate is 1.40 for a combined total of 7.35 mills. The areawide assessed valuation of property increased by \$1.02 billion to \$23.3 billion, an increase of 9.4 percent.

Local Property Taxes				
	2004-05	2005-06		
General Fund	Projected	Projected	Increase	%
Local Tax Contribution	\$133,412,722	\$144,182,745	\$10,770,023	8.07%
Taxes Per Student (FTE)	\$2,708	\$2,938	\$230	8.49%

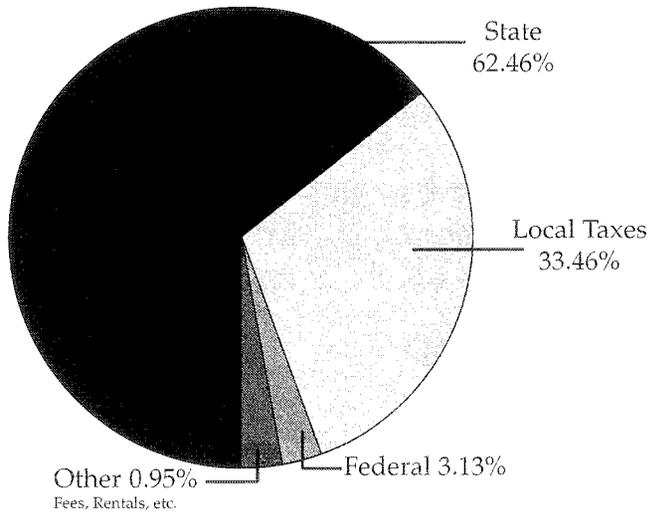
REVENUE STATISTICS

The following schedule compares selected FY 2005-06 revenue statistics with those of FY 2004-05.

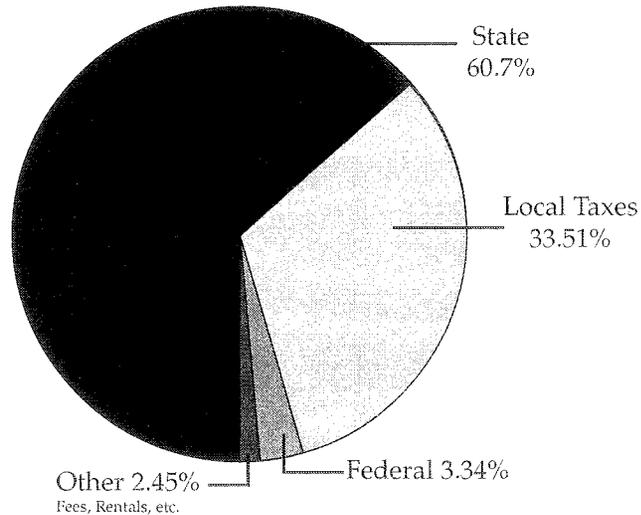
Two Fiscal Years' Revenues Compared			
	2004-05	2005-06	
	Projected	Projected	Increase (Decrease) %
Alaska Public School Funding Revenue	\$229,980,895	\$243,163,876	5.73%
Local Property Taxes - Fiscal Year			
- General Fund	\$133,412,722	\$144,182,745	8.07%
- Debt Service Fund	30,090,600	34,765,089	15.53%
TOTAL	\$163,503,322	\$178,947,834	
-General Fund Mill Rate	5.99	5.95	
-Debt Service Fund Mill Rate	1.26	1.40	
TOTAL Mill Rate	7.25	7.35	
Assessed Valuation	\$21,281,342,021	\$23,285,995,912	

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

General Fund Revenue
2004-05



Projected General Fund Revenue
2005-06



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 2005-06 are below:

- **Salaries and Benefits**
Employee salaries, wages, benefits and payroll taxes amount to 85.3 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): 20.75 to 1
 - Grade 1: 21.25 to 1
 - Grade 2-3: 24.25 to 1
 - Grades 4-6: 27.25 to 1
 - Grades 7-12: 25.79 - 27.33 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 2004 was 2.6 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
- Expenditure Detail
- Personnel information
- Commentary

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

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

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

Program - The name of the department or school.

Budget Code - The department or school number.

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

• **Summary** - The Summary page shows the expenditure totals for each of the six major account code types:

- 1000 Salaries
- 2000 Employee Benefits
- 3000 Purchased Services
- 4000 Supplies and Materials
- 5000 Capital Outlay
- 6000 Other

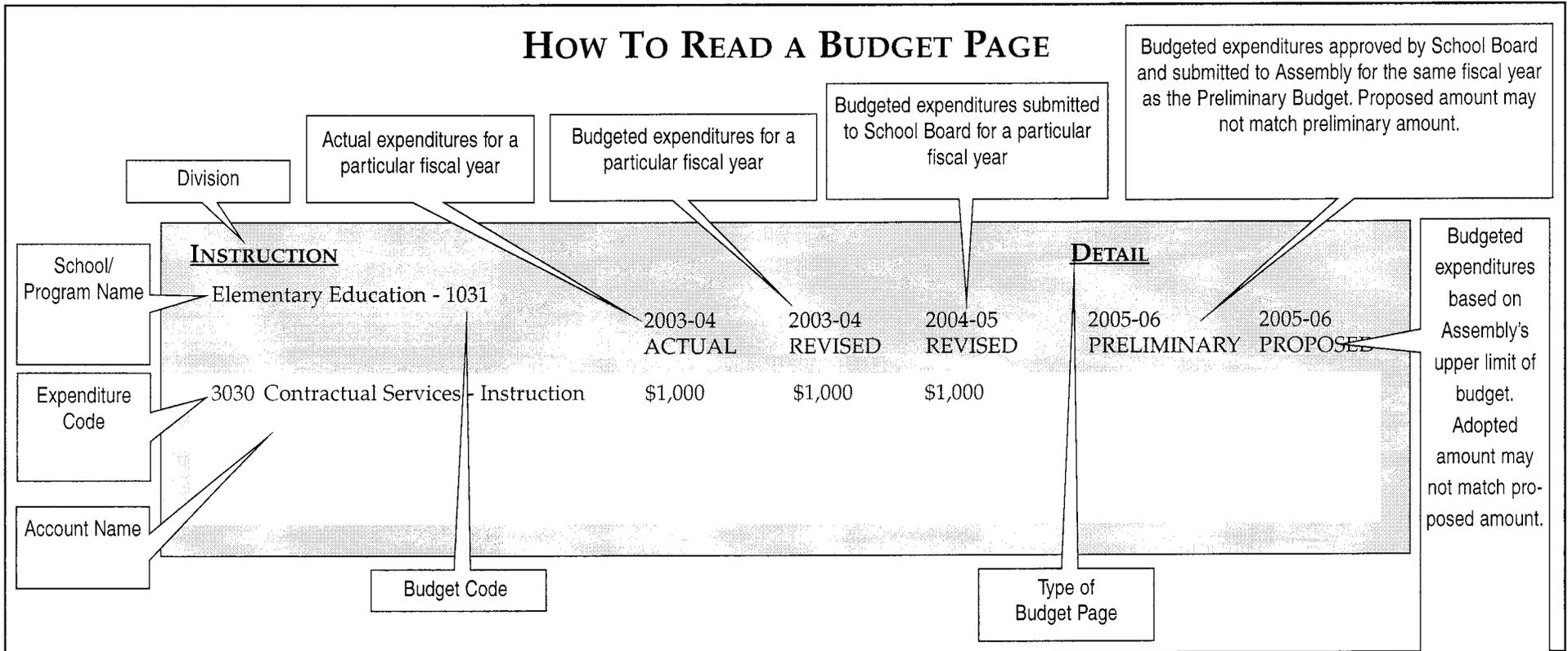
The totals include actual expenditures for the previous fiscal year; the adopted budget for the current fiscal year and the preliminary, proposed and adopted budgets for the next fiscal year. The Statement of Program describes the major operational activities, program and emphasis of the department or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

• **Detail** - The Detail pages show the expenditures for each account used in the school or department. The amounts include actual expenditures for last fiscal year; the adopted budget for the current fiscal year; and the preliminary, proposed and adopted budgets for the next fiscal year. Because of the similarity of amounts for each school, the Detail page(s) are not included in the budget document for individual schools. Pages V-19 through V-25 provide elementary school expenditures by object code, page V-26 provides charter school expenditures by object code, pages V-27 and V-28 provide middle school expenditures by object code, and pages V-29 and V-30 provide high school expenditures by object code.

• **Personnel** - The Personnel pages show employee titles, payroll classifications, months per year worked, numbers by employee type and budgeted salaries for each of the employee positions in the department or school. As needed, a commentary section further explains position additions, deletions, transfers, etc.

• **Commentary** - The Commentary page explains in more detail significant account amounts found on the Detail pages.

HOW TO READ A BUDGET PAGE



ORGANIZATIONAL CODES

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

1001	School Board	1049	Publications Services	1150	Chinook	1380	Turnagain	1640	Re-Open	School	
1002	Superintendent			1160	Chugach Optional	1384	Tyson, William	1653	Psychology	1789	Summer School
1004	Chief Financial Officer	1050	Communications	1170	Chugiak	1386	Ursa Major	1655	OT/PT Program		Middle Level
1006	Asst. Superintendent-Instruction	1051	Library Resources	1174	College Gate	1388	Ursa Minor	1658	Special Education- Middle School	1799	Unallocated Middle School Resources
1007	Asst. Superintendent-Support Services	1052	Audio-Visual Services	1180	Creekside Park	1390	Williwaw	1660	Special Education- Elementary	1800-1899	High Schools/ Alternative Programs
1010	Budgeting	1061	Custodial Services	1200	Eagle River	1400	Willow Crest	1663	Mt. Iliamna Preschool	1800	Bartlett High
1011	Accounting	1062	Security/Emergency Preparedness	1210	Fairview	1410	Wonder Park	1665	Special Education- High School	1805	King Career Center
1012	Purchasing	1063	Maintenance	1215	Fire Lake	1450	Polaris K-12	1666	Outreach	1810	Chugiak High
1013	Risk Management	1064	Maintenance Projects	1220	Girdwood	1489	Summer School Elementary	1667	Alternative Career Education	1815	Crossroads
1016	Human Resources	1065	Warehouse	1230	Government Hill	1499	Unallocated Elementary Resources	1670	Special Schools	1820	Dimond High
1019	Demographic/GIS Services	1066	Rentals	1235	Homestead	1500-1590	Charter School Attendance Centers	1673	Health Services	1830	East High
1023	Public Affairs	1067	Community Resources	1240	Inlet View	1510	Aquarian Charter School	1677	Summer School Special Education	1835	S.A.V.E.
1030	High School Education	1068	Community Education	1242	Kasuun	1530	Eagle Academy Charter School	1678	Unallocated Special Education Resources	1840	Service High
1031	Elementary Education	1075	Crossing Guards	1244	Kennedy	1540	Family Partnership Charter School	1679	Bilingual/Multi-cultural Education Program	1845	Steller Secondary
1032	Middle School Education	1080	Pupil Transportation-Administration	1245	Klatt	1545	Frontier Charter School	1680	1700-1799 Middle School Attendance Centers	1848	Summer School
1033	High School Activities	1081	Bus Operations	1246	Kincaid	1550	Highland Tech Charter School	1700	Central Middle School of Science	1850	West High
1034	Middle School Activities	1082	Garage & Bus Maintenance	1248	Lake Hood	1585	Village Charter School	1710	Clark Middle School	1860	South High
1036	Curriculum & Instructional Services	1084	F/M Vehicle Maintenance	1250	Lake Otis	1599	Unallocated Charter Schools	1730	Gruening Middle School	1865	Eagle River High
1037	Training and Professional Development	1097	Association Benefits	1257	Mt. Spurr	1601-1679	Special Education Attendance Centers	1740	Hanshew Middle School	1875	McLaughlin Youth Center
1038	Assessment & Evaluation	1098	Sick Leave Bank	1260	Mt. View	1610	Special Education Attendance Centers	1750	Mears Middle School	1880	Benny Benson
1039	Technology/ MIS	1099	Non-Departmental	1270	Muldoon	1603	Deaf	1755	Mirror Lake Middle School	1881	SEARCH
1043	Music- Districtwide	1100-1499	Elementary Attendance Centers	1280	North Star	1604	Blind/Visually Impaired	1760	Romig Middle School	1884	Continuation School
1045	Art-Districtwide	1100	Abbott Loop	1280	North Star	1612	Gifted	1770	Wendler Middle School	1885	AVAIL
1048	Grant Writer Svcs	1110	Airport Heights	1290	Northern Lights ABC	1625	Whaley School	1780	Goldenview Middle	1899	Unallocated High School Resources
		1110	Aurora	1300	Northwood	1630	Providence Heights			3010	Fund Capital Projects
		1112	Alpenglow	1310	Nunaka Valley	1638	Speech/Language			6639	Food Service Administration
		1114	Baxter	1315	Ocean View					6640	Food Service Center
		1115	Bayshore	1324	Orion					6641	Elementary Kitchens
		1116	Bayshore	1328	Ptarmigan					6642	Middle School Kitchens
		1118	Bear Valley	1330	Rabbit Creek					6643	High School Kitchens
		1120	Birchwood ABC	1335	Ravenwood					6644	Food Service Delivery
		1125	Bowman, Willard	1340	Rogers Park						
		1130	Campbell	1345	Russian Jack						
		1140	Chester Valley	1350	Sand Lake						
				1350	Sand Lake						
				1360	Scenic Park						
				1362	Spring Hill						
				1363	Trailside						
				1364	Susitna						
				1365	Taku						
				1370	Tudor						

EXPENDITURE CODES

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

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

DEFINITIONS

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

ASAA	Alaska School Activities Association.	Nonresident Tuition	The tuition rate which may be charged by the school district to other school districts or individuals. This rate is governed by factors established by the Department of Education and Early Development.
Activity Fees	Middle school students pay \$75 per activity. High school students pay \$125 per activity.	PERS	Public Employees Retirement System.
Administration	Superintendent, Chief Financial Officer, Chief Information Officer, Assistant Superintendents, Controller, Executive Directors and Directors (including Elementary and Secondary Supervisors).	PTR	Pupil to Teacher Ratio.
Classified employees	Employees in positions that do not require a teaching certificate.	Professional	Positions in Exempt and ACE, including Managers, Supervisors, Executive Assistants, Analysts, Specialists, Accountants, Foremen, Coordinators, Programmers, Purchasing Agents, Curriculum Specialists, and Research Associates.
Certificated employees	Employees with a teaching certificate.	Principals	Principals, Assistant Principals, and Interns.
Clerical	Administrative Assistants, Secretaries, Registrars, Financial Data Control Clerks, Clerks, Schedulers, and Switchboard Operators.	TRS	Teachers Retirement System.
Custodians	Custodians including Building Plant Operators, Lead Custodians and Substitute Custodial positions.	Tax Limitation	Voter-approved limit on the amount of property taxes which can be assessed each year. This limit is based on factors including prior year assessment, inflation, population growth, new construction and operations/maintenance costs on new voter-approved facilities.
Drivers/Attendants	Bus Drivers and Bus Attendants.	Teachers	Elementary, Middle and High School Special Education Teachers, including Librarians, Counselors, Nurses, Psychologists, Therapists, and Vocational Education Teachers.
FTE	Full Time Equivalent (8-hour workday).	Technical	Technicians, Computer Operators, R.O.T.C. Instructors, Health Attendants, Neighborhood Community Patrols, Custodial Supervisors, and Home/School Coordinators.
Federal Impact Aid	In lieu of property taxes, Federal Impact Aid provides Federal funds for students living on Federal lands who attend public schools.	Teacher Assistants	Library Aides, Media Aides, Nurse Aides, Full-Day Kindergarten Aides, Special Education Aides, Braillists, Interpreters, Bilingual Aides, and Career Resource Aides.
Fiscal Gap	The shortfall that exists when expenditures are greater than available revenues.		
Fiscal Year (FY)	The Anchorage School District's fiscal year is July 1 through June 30.		
Fund Balance	The difference between fund assets and fund liabilities of governmental funds.		
Maintenance and Warehouse ..	Craft Specialists, Craft Technician/Supervisor, Auditorium Technician, Equipment Operators, Supply Specialists, Maintenance Helpers, Maintenance Mechanics, Maintenance Laborers, and Truck Drivers.		
Noon Duty Attendants	One-and-a-half to two-hour positions for assistance during the lunch hour at elementary and middle schools.		

Districtwide Revenues and Expenditures

Anchorage School District
Fiscal Year 2005-2006

PROJECTED REVENUES AND EXPENDITURES SUMMARY
USING THE GOVERNOR'S FY 2006 FUNDING PROPOSAL

Fund	Revenues and Fund Balance				FY 2005-2006 Revenue/Source Projections	FY 2005-2006 Expenditure Projections
	Taxes	Local Other	State	Federal		
General	\$ 144,182,745	\$ 10,555,000	\$ 261,125,546	\$ 14,350,000	\$ 430,213,291	\$ 430,213,291
Food Service		6,583,004		7,932,767	14,515,771	14,515,771
Debt Service	<u>34,765,089</u> 178,947,834	<u>3,678,410</u> 20,816,414	<u>38,416,245</u> 299,541,791	<u>22,282,767</u>	<u>76,859,744</u> 521,588,806	<u>76,859,744</u> 521,588,806
Local, State and Federal Projects		<u>747,757</u>	<u>1,093,860</u>	<u>46,158,383</u>	<u>48,000,000</u>	<u>48,000,000</u>
TOTAL	\$ <u>178,947,834</u>	\$ <u>21,564,171</u>	\$ <u>300,635,651</u>	\$ <u>68,441,150</u>	\$ <u>569,588,806</u>	\$ <u>569,588,806</u>
Percentage of Revenue Sources to Total Revenue Projections	31.42%	3.79%	52.78%	12.01%	100.00%	

Computation of Total Taxes
for Calendar Year 2005

		General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2004-2005 Budget (1): January 1, 2005/June 30, 2005	\$163,003,322 x 50% =	\$ 66,456,361	\$ 15,045,300
Amount required to fund first half of Adopted FY 2005-2006 Budget: July 1, 2005/December 31, 2005	\$178,947,834 x 50% =	<u>72,091,373</u>	<u>17,485,402</u>
TOTAL Taxes for Calendar Year 2005		\$ <u>138,547,734</u>	\$ <u>32,530,702</u>
Total Taxes for Calendar Year 2005			
2) Total Taxes 2005	\$ 171,078,436	\$ 138,547,734	\$ 32,530,702
Assessed Valuation	\$ 23,285,995,912	\$ 23,285,995,912	\$ 23,285,995,912
	= 7.35 mills	5.95 mills	1.40mills

- 1) Does not include \$500,000 of assessed taxes that were returned to the Municipality of Anchorage in December, 2004.
2) The 2005 mill rate estimate is based on assessed valuation provided by the Municipality of Anchorage Office of Management and Budget (Verified 1/28/05).

Anchorage School District
Fiscal Year 2005-2006

**PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2003-2004 TO 2005-2006**

<u>Fund</u>	<u>FY 2003-2004 Revised</u>	<u>FY 2004-2005 Projections</u>	<u>FY 2005-2006 Projections</u>	<u>FY 2005-2006 Change over FY 2004-2005 Revised</u>	
				<u>Amount</u>	<u>Percent</u>
General	\$ 368,016,687	\$ 398,107,237	\$ 430,213,291	\$ 32,106,054	8.06%
Food Service	13,362,550	13,785,312	14,515,771	730,459	5.30%
Debt Service	61,908,094	69,568,617	76,859,744	7,291,127	10.48%
Local/State/ Federal Projects	41,000,000	44,500,000	48,000,000	3,500,000	7.87%
Contingency	<u>906,404 (A)</u>				
TOTAL	\$ <u>485,193,735</u>	\$ <u>525,961,166</u>	\$ <u>569,588,806</u>	\$ <u>43,627,640</u>	8.29%
<u>Taxes</u>					
General	\$ 121,490,634	\$ 133,412,722	\$ 144,182,745	\$ 10,770,023	8.07%
Debt Service	<u>23,493,024</u>	<u>30,090,600</u>	<u>34,765,089</u>	<u>4,674,489</u>	15.53%
TOTAL	\$ <u>144,983,658</u>	\$ <u>163,503,322 (B)</u>	\$ <u>178,947,834</u>	\$ <u>15,444,512</u>	9.45%

(A) An additional \$906,404 of upper limit spending authority was available if revenues were identified.

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

Anchorage School District
REVENUE and FUND BALANCE SUMMARY BY FUND AND SOURCE
FISCAL YEARS 2003-2004 TO 2005-2006

	FY 2003-2004 Audited Actual	FY 2003-2004 Revised	FY 2004-2005 Revised	FY 2005-2006 Projections	FY 2005-2006 Inc/(Dec) over FY 2004-2005 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 121,490,634	\$ 121,490,634	\$ 133,412,722	\$ 144,182,745	\$ 10,770,023
Interest	539,695	1,400,000	525,000	600,000	75,000
Other Local	1,807,712	2,825,700	3,243,300	3,455,000	211,700
Fund Balance	<u>3,854,860</u>	<u>5,465,650</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>
	127,692,901	131,181,984	137,181,022	154,737,745	17,556,723
State Revenue					
Alaska Public School Funding Program	205,100,316	206,308,819	229,375,895	243,163,876	13,787,981
Pupil Transportation	17,019,454	16,237,400	17,028,333	17,009,683	(18,650)
Tuitions	680,659	-	-	-	-
Supplemental State Funding	<u>1,337,520</u>	<u>2,073,484</u>	<u>2,061,987</u>	<u>951,987</u>	<u>(1,110,000)</u>
	224,137,949	224,619,703	248,466,215	261,125,546	12,659,331
Federal Revenue					
Federal Impact Aid	13,347,439	11,800,000	11,900,000	12,750,000	850,000
Medicaid	-	-	-	1,100,000	1,100,000
R.O.T.C.	<u>440,445</u>	<u>415,000</u>	<u>560,000</u>	<u>500,000</u>	<u>(60,000)</u>
	<u>13,787,884</u>	<u>12,215,000</u>	<u>12,460,000</u>	<u>14,350,000</u>	<u>1,890,000</u>
Total General Fund	365,618,734	368,016,687	398,107,237	430,213,291	32,106,054
Food Service Fund					
Sales	5,548,578	5,959,023	6,181,387	6,213,593	32,206
Fund Balance	-	393,815	225,000	369,413	144,413
Federal Reimbursement	<u>7,228,153</u>	<u>7,009,712</u>	<u>7,378,925</u>	<u>7,932,765</u>	<u>553,840</u>
Total Food Service	12,776,731	13,362,550	13,785,312	14,515,771	730,459
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	23,493,024	23,493,024	30,090,600	34,765,089	4,674,489
Interest	26,591	15,000	15,000	-	(15,000)
Fund Balance	7,059,150	11,512,196	6,115,630	3,469,660	(2,645,970)
Fund Transfer	<u>777,009</u>	<u>100,539</u>	<u>100,539</u>	<u>208,750</u>	<u>108,211</u>
	31,355,774	35,020,220	36,321,769	38,443,499	2,121,730
State Sources					
Debt Service	<u>29,689,508</u>	<u>26,887,874</u>	<u>33,246,848</u>	<u>38,416,245</u>	<u>5,169,397</u>
	29,689,508	26,887,874	33,246,848	38,416,245	5,169,397
Total Debt Service	61,045,282	61,908,094	69,568,617	76,859,744	7,291,127
Local/State/Federal Projects					
Local Projects	534,234	683,225	619,271	747,757	128,486
State Projects	943,316	2,403,274	1,083,100	1,093,860	10,760
Federal Projects	<u>36,447,481</u>	<u>37,913,501</u>	<u>42,797,629</u>	<u>46,158,383</u>	<u>3,360,754</u>
Total Local/State/Federal Projects	37,925,031	41,000,000	44,500,000	48,000,000	3,500,000
Total Revenues	\$ <u>477,365,778</u>	\$ <u>484,287,331</u> (A)	\$ <u>525,961,166</u>	\$ <u>569,588,806</u>	\$ <u>43,627,640</u>
Total Expenditures	\$ <u>477,089,426</u>	\$ <u>484,287,331</u> (A)	\$ <u>525,961,166</u>	\$ <u>569,588,806</u>	\$ <u>43,627,640</u>
Total Taxes – Fiscal Year	\$ <u>144,983,658</u>	\$ <u>144,983,658</u>	\$ <u>163,503,322</u>	\$ <u>178,947,834</u>	\$ <u>15,444,512</u>

(A) An additional \$906,404 of upper limit spending authority was available if revenues were identified.

Anchorage School District
Fiscal Year 2005-2006

FINANCIAL BUDGETS and PROJECTIONS

ACTUALS FY 2003-2004; REVISED FY 2003-2004, REVISED FY 2004-2005; PROJECTED FY 2005-2006, and PROJECTED FY 2006-2007 and FY 2007-2008

	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2007-2008
	Audited Actual	Revised	Revised	Projections	Projections	Projections
REVENUES						
Local Taxes	\$ 121,490,634	\$ 121,490,634	\$ 133,412,722	\$ 144,182,745	\$ 152,995,158	\$ 163,710,492
Local	2,347,407	4,225,700	3,768,300	4,055,000	4,139,069	4,139,100
Fund Balance	3,854,860	5,465,650		6,500,000		
State	224,137,949	224,619,703	248,466,215	261,125,546 (H)	274,452,773 (H)	269,685,108 (H)
Federal	13,787,884	12,215,000	12,460,000	14,350,000	14,600,000	14,600,000
Total General Fund	365,618,734	368,016,687	398,107,237	430,213,291	446,187,000	452,134,700
Food Service Fund	12,776,731	13,362,550	13,785,312	14,515,771	15,100,000	15,700,000
Debt Service Fund	61,045,282	61,908,094	69,568,617	76,859,744 (A)	76,234,947	75,873,168
Local, State and Federal Projects	37,925,031	41,000,000	44,500,000	48,000,000	49,000,000	50,000,000
Contingency		906,404				
TOTAL REVENUES	\$ 477,365,778	\$ 485,193,735	\$ 525,961,166	\$ 569,588,806	\$ 586,521,947	\$ 593,707,868
EXPENDITURES						
General Fund	\$ 365,618,734	\$ 368,016,687	\$ 398,107,237	\$ 430,213,291	\$ 454,000,000	\$ 483,150,000
Food Service Fund	12,500,379	13,362,550	13,785,312	14,515,771	15,100,000	15,700,000
Debt Service Fund	61,045,282	61,908,094	69,568,617	76,859,744 (A)	76,234,947	75,873,168
Local, State and Federal Projects	37,925,031	41,000,000	44,500,000	48,000,000	49,000,000	50,000,000
Unallocated Spending Authority		906,404				
TOTAL EXPENDITURES	\$ 477,089,426	\$ 485,193,735	\$ 525,961,166	\$ 569,588,806 (B)	\$ 594,334,947 (C)	\$ 624,723,168 (D)
FISCAL GAP - Favorable/(Unfavorable)	\$ 276,352	\$ -	\$ -	\$ -	\$ (7,813,000)	\$ (31,015,300)
COST PER STUDENT (FTE)	\$ 9,652	\$ 9,758	\$ 10,674	\$ 11,607	\$ 12,210	\$ 12,894
TAXES						
General Fund	\$ 121,490,634	\$ 121,490,634	\$ 133,412,722	\$ 144,182,745	\$ 152,995,158	\$ 163,710,492
Debt Service	23,493,024	23,493,024	30,090,600	34,765,089	30,335,960	30,104,867
TAX LIMITATION (C)	\$ 144,983,658	\$ 144,983,658	\$ 163,503,322	\$ 178,947,834 (E, F)	\$ 183,331,118 (E)	\$ 193,815,359 (E)
CALENDAR YEAR TAX CONTRIBUTION	\$ 143,969,120	\$ 144,983,658	\$ 154,243,490	\$ 171,078,436	\$ 181,139,476	\$ 188,573,239
Assessed Valuation	\$ 19,540,958,207	\$ 19,540,958,207	\$ 21,281,342,021	\$ 23,285,995,912	\$ 25,100,000,000	\$ 26,900,000,000
FY TAXES PER STUDENT (FTE)	\$ 2,933	\$ 2,921	\$ 3,318	\$ 3,647	\$ 3,766	\$ 4,000
COST PER STUDENT (FTE)						
General Fund	\$ 7,397	\$ 7,416	\$ 8,079	\$ 8,767	\$ 9,327	\$ 9,972
Food Service Fund	253	269	280	296	310	324
Debt Service Fund	1,235	1,247	1,412	1,566	1,566	1,566
Local, State and Federal Projects	767	826	902	978	1,007	1,032
TOTAL STUDENT COST	\$ 9,652	\$ 9,758	\$ 10,673	\$ 11,607	\$ 12,210	\$ 12,894
TOTAL NUMBER OF STUDENTS (G)	49,663	49,900	49,499	49,289	48,892	48,669
STUDENTS - (FTE) (G)	49,431	49,628	49,274	49,071	48,675	48,452

(A) The Debt Service Fund includes a proposed future bond sale in April 2005, of \$63.850 M of authorized unsold bonds. The projections do not include any future ballot propositions for the voters to consider.

(B) Includes compensation adjustments for settled labor contracts for ACE, APA, Bus Drivers and Attendants, TOTEM, LOCAL 71, and Food Service.

Also assumes an estimated amount for unsettled contracts for Maintenance and AEA. Includes the potential rate increase of 5 percentile points to the Certificated and Classified Retirement Systems.

(C) Includes compensation adjustments for settled labor contracts for APA, TOTEM, and LOCAL 71. Also assumes an estimated amount for unsettled contracts for ACE, Bus Drivers and Attendants, AEA, Maintenance and Food Service. Includes the potential rate increase of 5 percentile points to the Certificated and Classified Retirement Systems.

(D) At this time all labor contracts are unsettled for FY 2007-2008. Compensation adjustments for the unsettled labor contracts as well as the potential rate increase of 5 percentile points to the Certificated and Classified Retirement Systems are included.

(E) Approved taxes for FY 2003-2004 and FY 2004-2005 and projected for FY 2005-2006 through FY 2007-2008.

The CPI of 2.3% and the 5 year average population estimate of 1.1% were used in the calculations for FY 2006-2007 and FY 2007-2008.

(F) Does not include \$500,000 of assessed taxes that were returned to the Municipality of Anchorage in December, 2004.

(G) Actual enrollment for September 30th FY 2003-2004; budgeted for FY 2004-2005 and projected for FY 2005-2006 through FY 2007-2008.

(H) The Governor's educational funding proposal to support the base student allocation for FY 2005-2006 @\$4,880 and FY 2006-2007 @\$5,190 have been incorporated into these projections; \$5,190 was used for FY 2007-2008.

General Fund Revenues

Anchorage School District
Fiscal Year 2005-2006

SUMMARY OF GENERAL FUND REVENUES

	FY 2003-2004 Audited		FY 2003-2004		FY 2004-2005		FY 2005-2006	
	<u>Actual</u>	<u>Percent</u>	<u>Revised</u>	<u>Percent</u>	<u>Revised</u>	<u>Percent</u>	<u>Projections</u>	<u>Percent</u>
Local Sources								
Local Property Taxes	\$ 121,490,634	33.23%	\$ 121,490,634	33.01%	\$ 133,412,722	33.51%	\$ 144,182,745	33.51%
Other Local	2,347,407	0.64%	4,225,700	1.15%	3,768,300	0.95%	4,055,000	0.94%
Fund Balance	3,854,860	1.05%	5,465,650	1.49%			6,500,000	1.51%
State Sources	224,137,949	61.31%	224,619,703	61.03%	248,466,215	62.41%	261,125,546	60.70%
Federal Sources	<u>13,787,884</u>	<u>3.77%</u>	<u>12,215,000</u>	<u>3.32%</u>	<u>12,460,000</u>	<u>3.13%</u>	<u>14,350,000</u>	<u>3.34%</u>
TOTAL	<u>\$ 365,618,734</u>	<u>100.00%</u>	<u>\$ 368,016,687</u>	<u>100.00%</u>	<u>\$ 398,107,237</u>	<u>100.00%</u>	<u>\$ 430,213,291</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2005-2006

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2005-2006
	Audited Actual			
Municipality of Anchorage Appropriation of Taxes	\$ 121,490,634	\$ 121,490,634	\$ 133,412,722 (A)	\$ 144,182,745
Other Local				
Career Center Instructional Projects	72,519	77,700	81,200	81,200
Facilities Rentals (B)	412,466	435,000	552,500	572,000
Nonresident Tuition	1,075	10,000	1,000	1,000
Graduation Support Services (C)	42,937	40,000	60,000	60,000
Summer School - Elementary (D)	23,006	35,000	18,500	35,000
Summer School - Middle Level (D)	20,450	27,000	13,000	30,000
Summer School - Secondary (D)	86,854	73,000	168,000	130,000
Music Instrument Usage Fee (E)	7,047	10,000	13,800	16,500
Middle School Activity Fees (F)	140,805	130,000	205,000	210,000
High School Activity Fees (G)	359,125	330,000	510,000	550,000
High School Parking Fees (H)	117,129	105,000	215,000	225,000
Community Schools Fees (I)		65,000		
Charter School Fees	25,155	30,800	30,800	65,500
Other Fees (Training Fees, Documents) (J)	30,689	77,500	77,500	77,500
Property Sales, Insurance Proceeds, and Miscellaneous	269,438	256,500	197,000	301,300
Interest	539,695	1,375,200	525,000	600,000
E-rate (K)	199,017	1,148,000	1,100,000	1,100,000
Fund Balance	3,854,860	5,465,650	3,768,300	6,500,000
	<u>6,202,267</u>	<u>9,691,350</u>	<u>3,768,300</u>	<u>10,555,000</u>
TOTAL	\$ 127,692,901	\$ 131,181,984	\$ 137,181,022	\$ 154,737,745

- (A) \$500,000 of the \$1.0 million previously authorized and collected by the Municipality was given back in December, 2004.
- (B) Facilities Rentals-Projections reflect more usage with the opening of the new high school. (Rate increases instituted in FY 2004-2005)
- (C) Graduation Support Services - \$75 (\$50 in FY 2003-2004)
- (D) Summer School - \$75 per summer school session. (\$50 in FY 2003-2004)
- (E) Music Instrument Usage Fee - \$25 (\$15 for FY 2004-2005; \$10 for FY 2003-2004)
- (F) Middle School Activity Fees \$75 (\$50 in FY 2003-2004) Family Cap of \$300 (Middle and High Schools combined.)
- (G) High School Activity Fees \$125/sport (\$75 in FY 2003-2004) Family Cap of \$300 (Middle and High Schools combined.)
- (H) High School Parking Fees \$50/semester (\$25 in FY 2003-2004)
- (I) Community School Fees - No fees are projected as the Community Schools Program has been eliminated.
- (J) Training fees - \$20 per course with continuation for FY 2005-2006
- (K) 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 2005-2006

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2004-2005		\$	163,503,322
Less: Taxes assessed in calendar year 2004 and returned to the Municipality			500,000
Less: Prior Year Taxes Required for Debt Service			<u>30,090,600</u>
Net Taxes Approved for General Fund			132,912,722
Adjustment Factors			
Population 5 year Average	1.37 %		
CPI—Anchorage Urban	<u>2.60</u>		
	3.97 %		<u>5,276,635</u>
Basic Tax Limitation			138,189,357
Plus Exclusions: Taxes for Operations and Maintenance on New Voter Approved Facilities (1)			2,260,342
Taxes Requested on New Construction/Property Improvements (2)			<u>3,733,046</u>
Tax Limitation—General Fund			144,182,745
Taxes Requested for Debt Service			<u>34,765,089</u>
TAX LIMITATION FY 2005-2006			178,947,834
General Fund	144,182,745		
Debt Service Fund	<u>34,765,089</u>		
TAXES PROJECTED IN FINANCIAL PLAN—FY 2005-2006 (3)			<u>178,947,834</u>
AMOUNT (OVER) LESS THAN TAX LIMITATION		\$	<u><u>0</u></u>

- Note:
- (1) The taxes approved for debt service are for sold bonds approved by the qualified voters.
 - (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.25 mills x \$514,902,935 (estimated 2004 new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget) = \$3,733,046.
 - (3) The Anchorage Assembly may approve more or less taxes than this within the combined total of the tax limitations for the Municipality of Anchorage and the Anchorage School District.

Anchorage School District
Fiscal Year 2005-2006

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

<u>State Sources</u>		FY 2003-2004 Audited Actual	FY 2003-2004 Revised	FY 2004-2005 Revised	FY 2005-2006 Projections
Alaska Public School Funding Program (A)	\$	205,100,316	\$ 206,308,819	\$ 229,375,895	\$ 243,163,876
Pupil Transportation (D)		17,019,454	16,237,400	17,028,333	17,009,683
Tuition (C)		46,785			
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools (D)		408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant (D)		471,390	625,000	413,503	413,503
Providence Heights Grant (D)		113,913	90,000	90,000	130,000
Alaska National Guard Youth Corps (D)		14,644	50,000	50,000	
Medicaid Reimbursement (E)		962,963	900,000	1,100,000	
TOTAL	\$	<u>224,137,949</u>	<u>\$ 224,619,703</u>	<u>\$ 248,466,215</u>	<u>\$ 261,125,546</u>

Notes:

- (A) Alaska Public School Funding Program - FY 2005-2006
 Implementing the Governor's Proposal as of January 18, 2005
- | | |
|---|------------------------------|
| Basic Need Equals 66,464.41 Adjusted ADM x \$4,880 Student Allocation | \$ 324,346,214 |
| Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$19.156 billion | (76,624,175) |
| Minus Deductible Portion of Federal Impact Aid | (5,621,594) |
| Add \$16/ adjusted ADM for Quality Schools | 1,063,431 |
| Total Alaska Public School Funding Program Aid | <u>\$ 243,163,876</u> |
- (B) Pupil Transportation - Reimbursement estimate based on FY 2002-2003 actual expenditures/number of FY 2002-2003 actual ADM less Correspondence Programs times FY 2005-2006 estimated ADM less Correspondence Programs.
- (C) FY 2003-2004 and forward, Tuition funding eliminated by the State.
- (D) State of Alaska supplemental grant to partially fund this program; Alaska National Guard Youth Corps program is no longer a program through the Anchorage School District.
- (E) Medicaid reimbursement for indirect health services to students who are medicaid eligible in the schools. The State auditors recently announced that it is more appropriate to classify this pass-through revenue as Federal revenue. (See page V-9.)

Anchorage School District
Fiscal Year 2005-2006

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

<u>Federal Sources</u>	FY 2003-2004 <u>Audited Actual</u>	FY 2003-2004 <u>Revised</u>	FY 2004-2005 <u>Revised</u>	FY 2005-2006 <u>Projections</u>
Federal Impact Aid (A)	\$ 13,347,439	\$ 11,800,000	\$ 11,900,000	\$ 12,750,000
Medicaid Reimbursement (B)				1,100,000
R.O.T.C. (C)	<u>440,445</u>	<u>415,000</u>	<u>560,000</u>	<u>500,000</u>
TOTAL	\$ <u>13,787,884</u>	\$ <u>12,215,000</u>	\$ <u>12,460,000</u>	\$ <u>14,350,000</u>

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

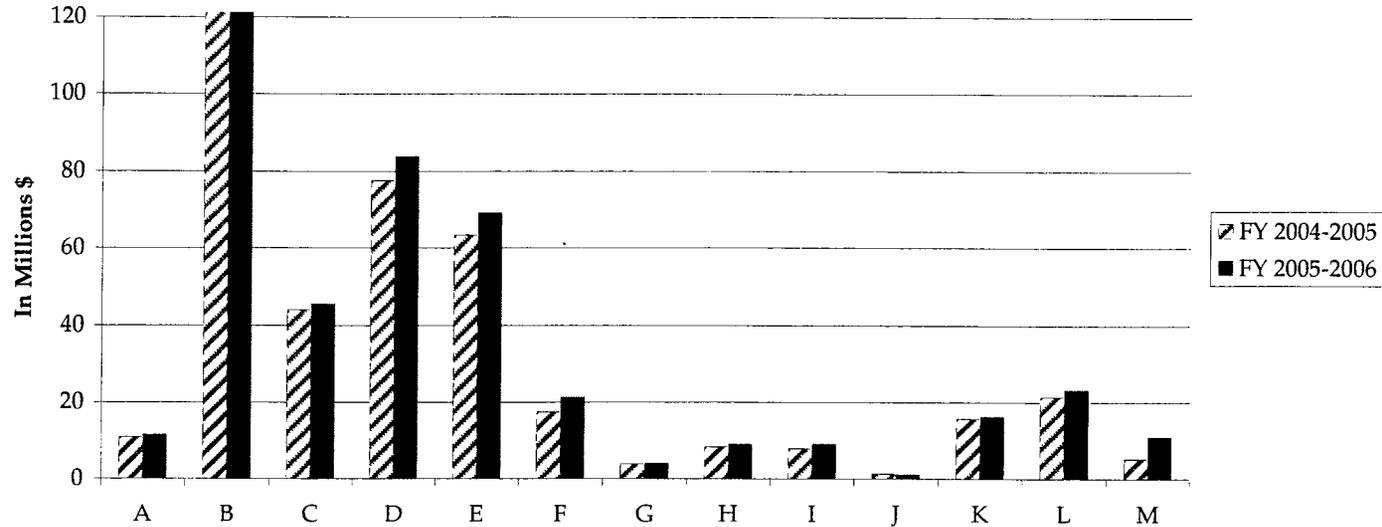
(B) Medicaid reimbursement for indirect health services to students who are medicaid eligible in the schools. The State auditors recently announced that it is more appropriate to classify this pass through State revenue as Federal revenue. (See page V 8 for prior history.)

(C) Revenues for FY 2005-2006 were adjusted to reflect actual receipt of revenues and adjustments made for projected R.O.T.C staffing.

General Fund Expenditures

Anchorage School District
Fiscal Year 2005-2006

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2004-2005 Revised

FY 2005-2006 Projections

A General Administration	\$ 10,987,580	2.76 %
B Elementary Schools	121,258,225	30.46
C Middle Schools	44,030,047	11.06
D High Schools	77,629,232	19.50
E Special Education Services	63,360,842	15.92
F Instructional Support	17,413,096	4.37
G Gifted	3,832,244	0.96
H Bilingual / Multicultural Education	8,314,279	2.09
I Charter Schools	7,851,920	1.97
J Community Services	1,285,935	0.32
K Pupil Transportation Services	15,632,808	3.93
L Operations & Maintenance of Facilities	21,374,672	5.37
M Districtwide Non-Departmental Services	5,136,357	1.29
	<u>\$ 398,107,237</u>	<u>100.00 %</u>

A General Administration	\$ 11,503,986	2.67 %
B Elementary Schools	125,175,102	29.10
C Middle Schools	45,568,640	10.59
D High Schools	83,861,706	19.49
E Special Education Services	69,104,258	16.06
F Instructional Support	21,357,791	4.96
G Gifted	3,991,422	0.93
H Bilingual / Multicultural Education	8,975,194	2.09
I Charter Schools	9,061,168	2.11
J Community Services	1,144,362	0.27
K Pupil Transportation Services	16,313,364	3.79
L Operations & Maintenance of Facilities	23,171,290	5.39
M Districtwide Non-Departmental Services	10,985,008	2.55
	<u>\$ 430,213,291</u>	<u>100.00 %</u>

Anchorage School District
Fiscal Year 2005-2006

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2004-2005 Revised	% Of Total	FY 2005-2006 Projections	% Of Total
<u>GENERAL ADMINISTRATION</u>					
1001	School Board	\$ 388,729		\$ 433,379	
1002	Superintendent	894,882		930,487	
1004	Chief Financial Officer	289,492		301,358	
1006	Assistant Superintendent, Instruction	283,242		289,436	
1007	Assistant Superintendent, Support Services	197,141		213,931	
1010	Budgeting	437,243		455,834	
1011	Accounting	1,627,991		1,663,638	
1012	Purchasing	1,230,718		1,279,581	
1013	Risk Management	423,298		484,515	
1016	Human Resources	2,741,832		2,839,017	
1019	Demographic / GIS Services	149,465		155,529	
1023	Government Relations / Legislative Liaison	122,425		124,318	
1050	Communications	692,139		710,524	
1065	Warehouse	1,508,983		1,622,439	
TOTAL GENERAL ADMINISTRATION		10,987,580	2.76%	11,503,986	2.67%
<u>ELEMENTARY SCHOOLS</u>					
1031	Elementary Education	1,022,668		1,065,913	
1100-1499	Elementary School Expenditures	120,235,557		124,109,189	
TOTAL ELEMENTARY SCHOOLS		121,258,225	30.46%	125,175,102	29.10%
<u>MIDDLE SCHOOLS</u>					
1032	Middle School Education	436,273		530,712	
1034	Student Activities - Middle School	195,785		195,483	
1450, 1700-1799	Middle School Expenditures	43,397,989		44,842,445	
TOTAL MIDDLE SCHOOLS		44,030,047	11.06%	45,568,640	10.59%
<u>HIGH SCHOOLS</u>					
1030	High School Education	453,277		430,053	
1033	Student Activities - High School	615,287		601,340	
1800-1899	High School Expenditures	76,560,668		82,830,313	
TOTAL HIGH SCHOOLS		77,629,232	19.50%	83,861,706	19.49%

Org. No.	Description	FY 2004-2005 Revised	% Of Total	FY 2005-2006 Projections	% Of Total
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	340,561		351,334	
1603	Deaf	1,558,498		1,802,947	
1604	Blind/Visually Impaired	569,816		582,299	
1625	Whaley School	3,964,570		4,287,291	
1630	Providence Heights	110,910		116,710	
1638	Speech-Language	6,010,530		6,296,429	
1653	Psychology	3,378,794		3,696,712	
1655	OT/PT Program	2,515,214		2,839,096	
1658	Special Education - Middle School	6,880,903		6,979,811	
1660	Special Education - Elementary	18,069,595		19,907,421	
1663	Mt. Iliamna	3,222,950		4,242,303	
1665	Special Education - High School	9,275,048		10,111,278	
1666	Special Education - Outreach	170,271		177,687	
1667	Alternative Career Education	1,294,726		1,458,830	
1670	Special Schools Program	1,153,522		1,248,702	
1673	Health Services	4,494,055		4,651,098	
1678	Special Ed Summer School	81,605		85,036	
1679	Unallocated Special Education Resources	<u>269,274</u>		<u>269,274</u>	
	TOTAL SPECIAL EDUCATION SERVICES	63,360,842	15.92%	69,104,258	16.06%
<u>INSTRUCTIONAL SUPPORT</u>					
1036	Curriculum & Instructional Services	2,857,547		3,768,013	
1037	Training and Professional Development	919,988		921,103	
1038	Assessment and Evaluation	833,988		972,876	
1039	Technology / M. I. S.	7,065,164		9,551,366	
1043	Music - Districtwide	2,778,874		2,984,617	
1045	Art - Districtwide	137,647		138,464	
1048	Grant Writer Services	177,068		268,595	
1049	Publications Services	944,489		990,898	
1051	Library Resources	519,114		540,760	
1052	Audio-Visual Services	1,024,641		1,055,431	
1067	Community Resources	<u>154,576</u>		<u>165,668</u>	
	TOTAL INSTRUCTIONAL SUPPORT	17,413,096	4.37%	21,357,791	4.96%
<u>GIFTED</u>					
1612	Gifted	<u>3,832,244</u>	.96%	<u>3,991,422</u>	0.93%
	TOTAL GIFTED	3,832,244		3,991,422	
<u>BILINGUAL / MULTICULTURAL EDUCATION</u>					
1680	Bilingual/Multicultural Education	<u>8,314,279</u>		<u>8,975,194</u>	
	TOTAL BILINGUAL / MULTICULTURAL EDUCATION	8,314,279	2.09%	8,975,194	2.09%

<u>Org. No.</u>	<u>Description</u>	<u>FY 2004-2005 Revised</u>	<u>% Of Total</u>	<u>FY 2005-2006 Projections</u>	<u>% Of Total</u>
<u>CHARTER SCHOOLS</u>					
1510	Aquarian Charter School	1,760,022		2,299,678	
1530	Eagle Academy Charter School			1,366,805	
1540	Family Partnership Charter School	1,833,628		1,870,923	
1545	Frontier Charter School	642,823		1,286,317	
1550	Highland Tech High Charter School	2,367,283		2,212,445	
1585	Village Charter School	1,223,164			
1599	Unallocated Charter Schools	25,000		25,000	
	TOTAL CHARTER SCHOOLS	7,851,920	1.97%	9,061,168	2.11%
<u>COMMUNITY SERVICES</u>					
1066	Rentals	1,040,774		1,144,362	
1068	Community Education	245,161			
	TOTAL COMMUNITY EDUCATION SERVICES	1,285,935	.32%	1,144,362	0.27%
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	87,511		87,534	
1080	Pupil Transportation - Administration	723,187		756,547	
1081	Bus Operations	13,829,779		14,388,642	
1082	Garage & Bus Maintenance	992,331		1,080,641	
	TOTAL PUPIL TRANSPORTATION SERVICES	15,632,808	3.93%	16,313,364	3.79%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	2,692,307		2,383,316	
1062	Security/Emergency Preparedness	222,518		365,907	
1063	Maintenance	14,956,720		16,003,702	
1064	Maintenance Projects	2,491,171		3,141,335	
1084	Facilities Maintenance - Vehicle Maintenance	1,011,956		1,277,030	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	21,374,672	5.37%	23,171,290	5.39%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	235,672		244,499	
1098	Sick Leave Bank	298,723		286,756	
1099	Fixed Charges	4,601,962		10,453,753	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	5,136,357	1.29%	10,985,008	2.55%
	TOTAL GENERAL FUND	\$ 398,107,237	100.00%	\$ 430,213,291	100.00%

Anchorage School District
Fiscal Year 2005-2006

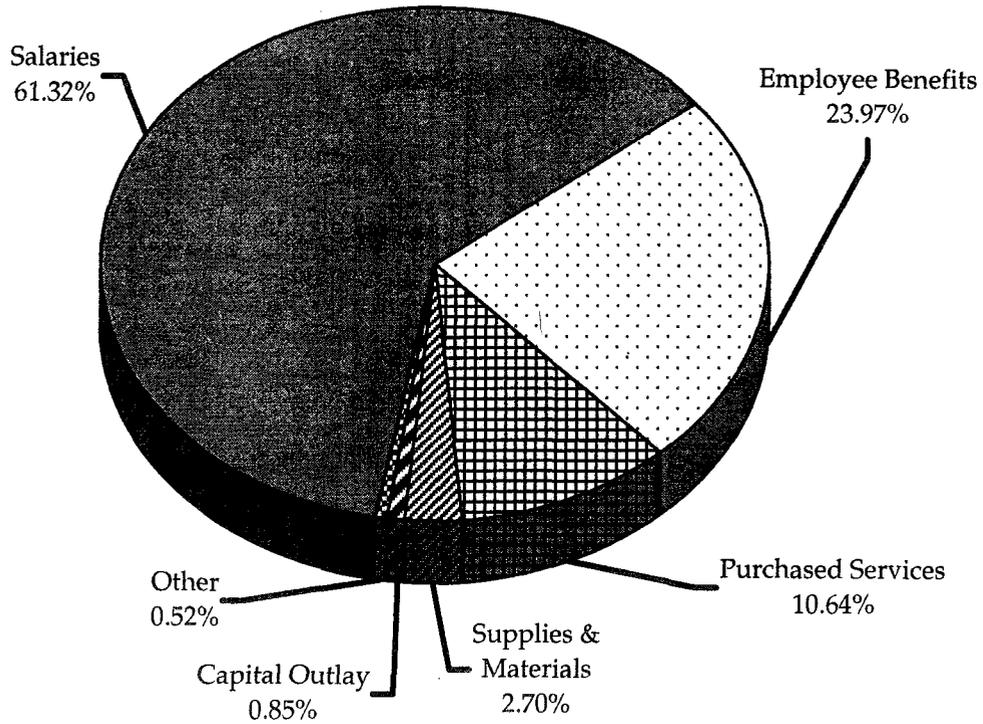
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

Code	Object of Expenditure	FY 2003-2004		FY 2004-2005		FY 2005-2006	
		Revised	Percent	Projections	Percent	Projections	Percent
1000	Salaries	\$ 241,838,080	65.71%	\$ 252,501,585	63.43%	\$ 263,814,905	61.32%
2000	Employee Benefits	71,938,243	19.55%	87,464,916	21.97%	103,128,974	23.97%
3000	Purchased Services	35,417,747	9.62%	40,755,926	10.24%	45,769,818	10.64%
4000	Supplies & Materials	12,338,781	3.35%	12,440,357	3.12%	11,603,243	2.70%
5000	Capital Outlay	3,644,369	0.99%	2,279,954	0.57%	3,675,218	0.85%
6000	Other	2,839,467	0.78%	2,664,499	0.67%	2,221,133	0.52%
	TOTAL	\$ 368,016,687	100.00%	\$ 398,107,237	100.00%	\$ 430,213,291	100.00%

		FY 2003-2004	
		Audited Actuals	Percent
1000	Salaries	\$ 241,532,914	66.06%
2000	Employee Benefits	71,256,363	19.49%
3000	Purchased Services	34,497,585	9.44%
4000	Supplies & Materials	12,040,435	3.29%
5000	Capital Outlay	3,531,138	0.97%
6000	Other	2,760,299	0.75%
	TOTAL	\$ 365,618,734	100.00%

Anchorage School District
Fiscal Year 2005-2006

GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 263,814,905	61.32%
Employee Benefits	103,128,974	23.97%
Purchased Services	45,769,818	10.64%
Supplies & Materials	11,603,243	2.70%
Capital Outlay	3,675,218	0.85%
Other	<u>2,221,133</u>	<u>0.52%</u>
	<u>\$ 430,213,291</u>	<u>100.00%</u>

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

Anchorage School District
Fiscal Year 2005-2006

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2003-2004 Audited Actual	FY 2003-2004 Revised	FY 2004-2005 Revised	FY 2005-2006 Projections
1000	Pending Negot.- Salaries / Wages	\$	\$ 746,415	\$ 2,788,050	\$ 9,000,000
1011	School Board Fees	120,667	120,667	120,600	120,600
1100	Superintendent	132,998	133,000	133,000	136,990
1110	Asst. Superintendent Certificated	99,600	99,600	101,592	101,592
1111	Asst. Superintendent Classified	99,600	99,600	101,592	101,592
1170	Program Directors Certificated	958,850	953,970	980,516	1,059,047
1171	Program Directors Classified	1,450,004	1,455,490	1,564,358	1,493,992
1180	Other Professionals Certificated	666,451	641,975	660,925	682,112
1181	Other Professionals Classified	4,935,866	5,112,023	5,220,802	5,099,862
1191	Technical Classified	3,890,694	3,973,706	4,082,668	4,120,020
1201	Clerical-Classified	10,506,105	10,605,913	10,802,675	11,177,961
1211	Extra Help Classified	1,693,664	1,572,576	1,210,020	1,094,878
1220	Extra Help Certificated	344,036	385,178	269,750	196,046
1231	Teacher Assistants	12,991,816	13,043,564	13,699,030	14,696,771
1240	Nurses	3,356,789	3,504,707	3,693,891	3,761,745
1250	Coordinators - Certificated	132,590	132,486	134,984	135,202
1260	Sr. Curric. Specialists Certificated	591,940	585,924	598,838	680,847
1261	Sr. Curric. Specialists Classified	79,630	79,630	81,223	82,441
1271	Sick Leave Bank Classified	257,810	300,000	275,000	263,900
1280	Librarians	3,837,412	3,661,750	3,855,600	3,921,500
1290	Masters Degree Bonus	688,485	645,696	757,389	784,623
1300	Principals	10,099,531	10,203,011	10,122,020	10,971,197
1310	Elementary Teachers	60,670,581	60,801,227	63,215,050	62,378,984
1320	Secondary Teachers	43,650,744	44,634,274	47,474,889	47,680,605
1330	Added Duty Increment Certificated	3,132,898	3,315,554	2,995,341	3,173,485
1331	Added Duty Increment Classified	401,296	455,524	397,017	404,423
1340	Dept. Chairperson	527,861	534,286	547,241	560,407
1350	Added Days Certificated	2,507,123	2,667,887	2,394,010	2,759,582
1351	Added Days Classified	140,226	155,523	40,057	40,835
1360	Special Service Teachers	31,464,139	31,579,557	33,631,004	34,759,580
1370	Substitute Teachers Certificated	128,853	141,153	74,844	104,918
1371	Substitute Teachers Classified	5,850,561	5,154,029	4,467,800	5,102,511
1380	Personal Leave Certificated	603,956	903,275	931,139	936,888
1381	Personal Leave Classified	1,756,150	1,551,615	1,725,547	1,847,337
1390	Voc. - Ed. Teachers	4,365,940	4,510,500	4,888,800	4,908,200
1400	Counselors	4,808,447	4,335,900	4,717,440	4,736,160
1410	Recruitment Incentive	214,000	221,310	265,000	265,000
1501	Return to Work		5,000	5,000	3,000
1621	Bus Drivers	1,771,578	1,702,720	1,588,581	1,611,822
1631	Bus Attendants	440,637	391,939	418,500	425,046
1641	Drivers - Extra Help	305,765	254,665	215,000	215,000
1681	Cust. Security Spvsrs.	412,015	413,500	464,291	506,654
1701	Custodians	9,371,430	9,176,690	9,355,499	9,872,603
1741	Custodians - Extra Help	471,921	388,049	385,000	396,275
1801	Maintenance	8,583,393	8,771,385	9,223,011	9,536,797
1841	Maintenance - Extra Help	274,566	312,190	270,180	277,000
1851	Home School Coordinators	1,917,690	1,976,020	2,139,999	2,212,052
1861	Noon Duty Attendants	819,291	920,427	916,822	916,823
1891	Wage Settlement Classified	7,315	7,000		
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	241,532,914	241,838,080	252,501,585	263,814,905

Anchorage School District
Fiscal Year 2005-2006

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2005-2006
		Audited Actual	Revised	Revised	Projections
2100	Group Life	746,063	753,062	589,141	592,081
2200	Group Medical	32,122,823	32,475,680	37,451,733	39,548,926
2250	Insurance - Other	11,002	11,000	11,000	11,000
2350	Employee Assistance	71,853	134,700	72,000	72,000
2400	Bus Drivers' Medical	615,266	622,992	589,872	615,266
2500	Workers' Compensation	4,617,184	4,613,171	3,885,444	4,305,283
2550	Unemployment Insurance	297,231	243,476	261,023	279,171
2600	Social Security	4,066,589	4,164,958	4,197,536	4,408,926
2610	Medicare	2,855,641	2,990,067	3,127,997	3,193,320
2700	T.R.S. - Cert. Retirement	20,297,680	20,638,351	28,874,342	38,236,233
2750	Prof. Affiliations	22,800	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	5,329,651	5,359,015	8,490,828	11,950,008
2900	Driver Pension Trust	202,580	201,771	184,000	186,760
2980	Attrition Benefits		-300,000	-300,000	-300,000
2000's	EMPLOYEE BENEFITS	71,256,363	71,938,243	87,464,916	103,128,974
3010	Contract. Services - Admin.	1,753,742	1,823,161	2,258,546	3,532,445
3020	Indirect Cost	-1,632,186	-1,745,674	-1,980,800	-2,294,800
3030	Contract. Services - Instr.	2,628,372	2,755,668	2,382,213	3,610,118
3040	ASD Contracted Services	4,898	28,278		
3050	Equipment Repair	651,513	726,782	720,553	759,349
3060	Cont. Services - Custodial	36,442	21,208	48,626	34,010
3070	Cont. Services - Grounds	887,927	856,796	986,100	1,380,380
3080	Cont. Services - Buildings	3,181,348	3,212,924	2,701,546	2,864,675
3090	Stipend Payments - Admin.	7,421	8,000	18,000	18,000
3100	Legal Fees	628,243	565,547	542,500	585,000
3120	Cont. Transportation	9,395,109	9,678,481	9,896,000	10,195,500
3130	Activity Trips	339,335	338,570	391,703	417,785
3140	Transfer - Fld./Act. Trips	-340,938	-340,000	-350,000	-350,000
3150	Stipend - Student	7,000	7,000	8,000	8,000
3160	Student Travel	121,014	121,014	134,600	129,600
3200	Rental Land & Bldgs.	2,499,792	2,510,104	2,461,747	2,848,101
3210	Rental - Equipment	65,525	70,112	77,688	65,660
3220	Copiers	1,200,240	1,333,372	1,376,880	1,392,054
3400	Board Contingency	5,950	5,965	6,600	6,600
3410	Cont. Services - Board	40,730	40,750	38,750	38,750
3430	Mileage In-District	327,986	365,190	348,908	359,671
3500	Heat For Buildings	2,464,211	2,464,481	2,504,823	3,267,700
3510	Water and Sewer	390,270	413,081	446,931	528,700
3520	Electricity	6,555,966	6,556,021	6,949,285	7,500,400
3530	Telephone	2,345,194	2,499,436	2,750,639	2,657,267
3540	Refuse	556,039	663,931	680,960	734,500
3600	Travel Out-of-District	142,175	158,491	112,250	121,950
3610	Registration/Membership Fees	112,417	127,850	28,551	42,273
3650	Reimbursement Expense	1,652	6,000	2,000	2,000
3750	Data Processing	989	989	1,616	1,616
3980	Unallocated Adjustments	119,209	144,219	5,210,711	5,312,514
3000's	PURCHASED SERVICES	34,497,585	35,417,747	40,755,926	45,769,818

Anchorage School District
Fiscal Year 2005-2006

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2003-2004 Audited Actual	FY 2003-2004 Revised	FY 2004-2005 Revised	FY 2005-2006 Projections
4010	Office Supplies	1,544,794	1,575,925	1,580,103	1,658,661
4020	Textbooks	1,407,103	1,539,923	1,889,983	2,516,080
4030	Library A/V Supplies	554,876	576,768	572,827	610,045
4040	Teaching Supplies	4,706,812	4,737,597	4,539,193	3,221,437
4050	Health Supplies	83,358	88,550	96,068	98,975
4060	Meals and Food	121,229	129,337	104,204	108,913
4100	Fuel	534,289	540,027	628,150	685,700
4110	Oil, Grease, & Lube	47,177	47,252	47,752	65,453
4120	Tires	42,385	42,400	42,400	50,880
4130	Repair Parts	637,762	675,058	643,450	728,650
4140	Garage Supplies	20,498	20,500	20,500	20,500
4200	Custodial Supplies	905,295	912,012	890,227	551,949
4250	Bldgs. / Grounds Supplies	1,420,961	1,421,432	1,353,500	1,254,000
4260	Warehouse Supplies	8,463	8,500	8,500	8,500
4880	Self-Insured Supplies	4,796	24,000	24,000	24,000
4980	Inventory Adjustment	637	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	12,040,435	12,338,781	12,440,357	11,603,243
5400	Expendable Equipment	499,084	487,568	469,109	448,803
5410	Replacement Equipment	551,939	576,286	298,454	1,073,398
5440	New Equipment	2,035,797	2,087,736	1,050,674	1,710,189
5460	Other Capital Outlay Expense	443,060	452,907	403,717	387,828
5480	Remodeling	2,142	2,143	3,000	
5880	Self-Insured Equipment	-884	37,729	55,000	55,000
5000's	CAPITAL OUTLAY	3,531,138	3,644,369	2,279,954	3,675,218
6010	ASAA Dues	99,782	99,783	111,725	113,325
6020	Pupil Activity Expense	247,797	251,839	267,520	284,770
6050	Property Insurance	912,749	958,000	977,000	1,067,000
6060	Fidelity Bond	3,570	3,200	3,250	4,050
6070	Liability Insurance	1,459,798	1,466,726	775,004	721,988
6080	Bad Debt Expense		20,000	20,000	20,000
6100	Settlements	31,419	31,419		
6230	Transfer to Municipality		5,000	505,000	5,000
6550	NSF - Bad Checks	5,184	3,500	5,000	5,000
6000's	OTHER EXPENDITURES	2,760,299	2,839,467	2,664,499	2,221,133
	TOTAL	\$ 365,618,734	\$ 368,016,687	\$ 398,107,237	\$ 430,213,291
1000's	Salaries and Wages	\$ 241,532,914	\$ 241,838,080	\$ 252,501,585	\$ 263,814,905
2000's	Employee Benefits	71,256,363	71,938,243	87,464,916	103,128,974
3000's	Purchased Services	34,497,585	35,417,747	40,755,926	45,769,818
4000's	Supplies and Materials	12,040,435	12,338,781	12,440,357	11,603,243
5000's	Capital Outlay	3,531,138	3,644,369	2,279,954	3,675,218
6000's	Other Expenditures	2,760,299	2,839,467	2,664,499	2,221,133
	TOTAL	\$ 365,618,734	\$ 368,016,687	\$ 398,107,237	\$ 430,213,291

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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	44,617	41,574	54,499	50,079	51,462	50,672	53,635	43,514	60,651	46,110
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	500	1,200	1,425	1,200	1,425
1231	Teacher Assistants	25,888	18,301	25,682	26,501	20,626	35,825	26,350	17,691	26,856	27,893
1280	Librarians	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600
1290	Masters Degree Bonus	5,170	2,761	5,053	4,160	4,818	6,404	6,228	3,619	5,288	5,170
1300	Principals	75,207	87,768	80,185	82,566	69,039	80,185	84,667	73,151	121,855	75,207
1310	Elementary Teachers	1,062,600	543,950	1,037,300	845,020	986,700	1,328,250	1,290,300	728,640	1,087,900	1,012,000
1320	Secondary Teachers										
1330	Added Duty Increment Certificated	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326	3,605
1331	Added Duty Increment Classified										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	1,095	2,556	1,168	1,202	1,005	1,168	1,233	1,065	3,052	1,095
1371	Substitute Teachers Classified	32,940	17,565	32,190	26,490	30,690	40,815	39,690	23,040	33,690	32,940
1380	Personal Leave Certificated	5,720	3,055	5,590	4,602	5,330	7,085	6,890	4,004	5,850	5,720
1381	Personal Leave Classified	7,111	6,152	8,633	7,945	7,887	7,503	7,225	6,607	8,411	7,872
1400	Counselors										50,600
1410	Recruitment Incentive										
1701	Custodians	71,720	63,164	92,487	82,327	85,658	73,132	74,094	70,920	80,705	83,421
1741	Custodians - Extra Help	130	135	135	135	130	130	135	125	125	130
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	19,463	15,570	15,570	15,570
2100	Group Life	3,147	1,853	3,117	2,661	2,971	3,822	3,702	2,321	3,334	3,180
2200	Group Medical	201,300	115,800	201,600	174,240	194,400	239,100	233,700	145,980	212,700	205,200
2500	Workers' Compensation	19,110	13,418	21,094	18,273	19,762	21,907	21,674	15,818	20,836	20,318
2550	Unemployment Insurance	1,539	937	1,549	1,316	1,462	1,864	1,825	1,144	1,650	1,556
2600	Social Security	12,362	9,919	14,297	13,048	13,233	13,897	13,751	11,091	14,087	13,397
2610	Medicare	17,070	10,334	17,221	14,636	16,367	20,597	20,111	12,789	18,216	17,301
2700	T.R.S.-Certificated Retirement	251,035	145,063	246,783	206,911	233,782	307,882	300,868	180,465	266,555	250,884
2800	P.E.R.S.-Classified Retirement	27,403	23,711	33,265	30,615	30,391	30,754	29,687	25,458	32,405	30,468
3010	Contractual Services-Administration								3,200		
3030	Contractual Services-Instruction										
3050	Equipment Repair	140	420	290	280	330	380	558	420	645	480
3130	Activity Trips										
3210	Rental-Equipment								900		
3220	Copiers	9,000	4,500	8,850	7,400	9,100	11,450	11,550	7,100	10,700	8,850
3430	Mileage/In-District	500	200	1,300	263	300	600	740	1,500	1,000	345
3500	Heat for Buildings	26,500	18,700	19,800	8,300	38,900	38,400	30,300	25,700	48,300	33,600
3510	Water and Sewer	6,100	3,700	4,000	17,000	3,300	4,700		2,000	4,600	3,000
3520	Electricity	54,800	35,100	53,600	28,300	65,200	61,300	51,000	33,700	79,600	53,700
3530	Telephone	12,700	9,800	29,700	8,000	19,200	14,000	14,800	27,400	19,500	11,700
3540	Refuse	5,600	4,700	4,200	2,100	5,600	5,900	7,800	4,700	3,200	5,000
3610	Registration/Membership Fees										
3980	Unallocated Adjustments										
4010	Office Supplies	3,000	1,100	2,000	6,323	3,000	3,089	3,500	1,010	3,365	5,000
4020	Textbooks	12,000	7,211	10,000	12,347	14,691	15,701	16,142	12,195	16,000	10,000
4030	Library A/V Supplies	4,000	2,290	4,000	3,497	4,688	5,663	6,035	2,350	5,000	3,000
4040	Teaching Supplies	16,582	8,162	18,979	4,692	16,280	18,951	20,019	11,010	18,254	16,783
4050	Health Supplies	600	387	400	323	554	700	368	545	900	375
4060	Meals and Food	500		400	500	200	515		200	200	200
4130	Repair Parts							100	25		
4200	Custodial Supplies	275	218	250	75	275	900	162	150	275	275
5400	Expendable Equipment	1,000		900	3,421	450	1,901	1,336	670	700	1,500
5410	Replacement Equipment	1,000		1,000	490				550		1,474
5440	New Equipment	1,000	1,860	2,500	749		4,019	1,600	2,220	999	
5460	Equipment Replacement Fund										
6020	Pupil Activity Expense										
TOTALS		\$ 2,093,962	\$ 1,275,973	\$ 2,117,518	\$ 1,770,288	\$ 2,031,282	\$ 2,531,737	\$ 2,458,944	\$ 1,578,488	\$ 2,290,680	\$ 2,119,245

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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	47,956	65,082	44,950	51,209	48,794	48,234	53,268	48,547	54,989	36,459
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	17,478	37,314	8,739	34,672	21,881	29,266	27,093	17,904	28,834	20,626
1280	Librarians	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600
1290	Masters Degree Bonus	3,349	6,275	3,114	5,734	3,901	5,205	5,053	3,936	5,111	3,055
1300	Principals	82,566	71,095	69,039	84,667	80,185	87,768	77,804	69,039	111,891	77,804
1310	Elementary Teachers	670,450	1,249,820	619,850	1,184,040	789,360	1,019,590	986,700	746,350	999,350	607,200
1320	Secondary Teachers										
1330	Added Duty Increment Certificated	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326
1331	Added Duty Increment Classified										
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	1,202	1,035	1,005	1,233	1,168	3,408	1,133	1,005	1,629	1,133
1371	Substitute Teachers Classified	21,315	39,990	19,815	36,540	24,840	33,165	32,190	25,065	32,565	19,440
1380	Personal Leave Certificated	3,705	6,942	3,445	6,344	4,316	5,759	5,590	4,355	5,655	3,380
1381	Personal Leave Classified	6,438	9,249	5,898	8,476	8,199	7,493	8,228	6,904	8,308	6,527
1400	Counselors		50,600				50,600	50,600	50,600	50,600	
1410	Recruitment Incentive										
1701	Custodians	63,319	82,577	64,253	83,648	93,309	72,364	84,205	71,640	82,347	73,454
1741	Custodians - Extra Help	135	130	135	135	135	130	130	130	135	135
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	2,153	3,782	2,006	3,498	2,503	3,165	3,117	2,491	3,237	2,033
2200	Group Medical	133,800	239,040	126,600	222,480	166,320	202,380	201,600	163,500	207,300	128,700
2500	Workers' Compensation	14,602	22,691	13,995	21,662	18,783	19,442	20,241	16,536	20,516	14,912
2550	Unemployment Insurance	1,080	1,856	995	1,717	1,257	1,571	1,536	1,224	1,592	1,004
2600	Social Security	10,523	15,767	9,727	14,349	13,277	12,873	13,770	11,605	13,898	10,524
2610	Medicare	11,964	20,700	11,172	18,984	14,027	17,313	17,097	13,724	17,698	11,208
2700	T.R.S.-Certificated Retirement	170,251	300,101	156,743	278,553	194,715	255,753	246,276	193,934	256,194	155,955
2800	P.E.R.S.-Classified Retirement	24,812	35,632	22,730	32,660	31,593	28,874	31,703	26,608	32,014	25,155
3010	Contractual Services-Administration				3,200						3,200
3030	Contractual Services-Instruction							1,740			
3050	Equipment Repair	430	420	280	600	845	280	495	570	746	280
3130	Activity Trips										
3210	Rental-Equipment				70						330
3220	Copiers	6,000	11,150	4,950	10,150	6,750	9,350	9,300	7,400	8,900	5,700
3430	Mileage/In-District	200	850	500	700	500	600	500	750	250	1,500
3500	Heat for Buildings	17,300	26,700	16,600	23,900	23,800	31,000	33,100	18,700	20,600	22,800
3510	Water and Sewer	3,800	3,900	5,200	2,800	4,100	3,500	5,300	6,700	3,500	4,400
3520	Electricity	38,100	62,700	40,300	51,100	46,500	61,600	55,200	38,300	59,500	38,100
3530	Telephone	17,300	12,800	17,800	17,300	10,800	22,000	19,200	16,300	15,700	14,500
3540	Refuse	5,900	6,100	7,100	9,100	7,000	5,600	4,900	9,700	3,800	9,100
3610	Registration/Membership Fees										
3980	Unallocated Adjustments										
4010	Office Supplies	1,900	5,908	3,758	2,000	1,000	3,000	6,455	1,800	3,500	2,000
4020	Textbooks	6,900	9,025	5,853	10,000	11,000	13,000	6,620	5,145	15,096	7,137
4030	Library A/V Supplies	3,731	5,213	5,579	2,500	2,794	4,000	8,583	2,942	4,658	3,465
4040	Teaching Supplies	11,766	19,128	5,646	27,847	11,087	14,945	14,828	19,386	12,540	11,535
4050	Health Supplies	809	620	538	700	431	395	400	775	500	242
4060	Meals and Food	250	300	200	300	300	300	400	350	300	200
4130	Repair Parts				50	50	150				
4200	Custodial Supplies	325	250	125	150	500	400	123	100	225	75
5400	Expendable Equipment	1,600	2,228		500		1,500	1,022	655		
5410	Replacement Equipment		6,280		1,000		100				
5440	New Equipment				500	4,000	1,500				1,000
5460	Equipment Replacement Fund	369		297							
6020	Pupil Activity Expense										
TOTALS		\$ 1,473,387	\$ 2,509,719	\$ 1,368,546	\$ 2,328,344	\$ 1,723,521	\$ 2,151,074	\$ 2,109,001	\$ 1,678,171	\$ 2,157,179	\$ 1,393,877

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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	41,366	49,604	48,441	46,179	46,311	51,843		59,025	56,197	48,034
1211	Extra Help	1,425	1,200	1,425	1,425	1,425	1,200		1,425	1,200	1,425
1231	Teacher Assistants	8,739	43,788	17,717	28,503	17,504	37,271		19,978	28,930	28,717
1280	Librarians	25,300	50,600	50,600	50,600	50,600	50,600		50,600	50,600	50,600
1290	Masters Degree Bonus	2,045	5,640	4,430	4,677	3,032	5,123		4,524	5,910	5,029
1300	Principals	77,804	80,185	87,768	86,768	75,207	75,207		77,804	87,768	84,667
1310	Elementary Teachers	339,020	1,113,200	903,210	956,340	602,140	1,052,480		923,450	1,221,990	1,032,240
1320	Secondary Teachers	75,900									
1330	Added Duty Increment Certificated	4,326	3,605	4,326	3,605	4,326	4,326		4,326	4,326	4,326
1331	Added Duty Increment Classified	13,057	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	1,133	1,168	5,113	1,264	1,095	1,095		1,133	2,982	1,233
1371	Substitute Teachers Classified	12,840	35,940	28,215	29,790	19,200	32,640		28,815	37,665	32,040
1380	Personal Leave Certificated	2,262	6,240	4,901	5,174	3,354	5,668		5,005	6,539	5,564
1381	Personal Leave Classified	5,717	8,833	6,941	7,421	6,396	8,498		7,560	8,434	8,511
1400	Counselors		50,600								
1410	Recruitment Incentive										
1701	Custodians	64,230	83,271	72,658	73,735	64,098	80,841		72,198	83,541	93,459
1741	Custodians - Extra Help	135	135	130	135	130	130		130	125	135
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	1,460	3,450	2,743	2,895	1,991	3,182		2,791	3,562	3,105
2200	Group Medical	93,840	219,600	178,620	186,180	124,080	203,760		181,500	227,880	200,880
2500	Workers' Compensation	11,979	21,462	17,831	18,466	13,963	20,097		17,927	22,041	21,155
2550	Unemployment Insurance	747	1,696	1,371	1,437	993	1,558		1,387	1,766	1,545
2600	Social Security	9,629	14,822	11,847	12,616	10,343	14,135		12,450	14,362	14,129
2610	Medicare	8,405	18,842	15,106	15,854	11,106	17,364		15,430	19,465	17,123
2700	T.R.S.-Certificated Retirement	110,263	273,197	221,045	231,033	154,338	248,910		222,367	287,542	246,675
2800	P.E.R.S.-Classified Retirement	24,548	34,173	26,748	28,735	24,649	32,742		29,131	32,493	32,792
3010	Contractual Services-Administration										
3030	Contractual Services-Instruction										
3050	Equipment Repair	355	600	920	2,530	420	4,866		485	430	280
3130	Activity Trips	3,600									
3210	Rental-Equipment										
3220	Copiers	3,650	10,700	8,100	8,150	5,200	9,300		8,050	11,000	9,000
3430	Mileage/In-District	1,500	600	1,500	600	500	850		550	500	400
3500	Heat for Buildings	10,500	25,900	19,400	21,000	18,200	33,600	14,600	26,700	28,200	33,200
3510	Water and Sewer	1,200	3,000	3,300		2,500	5,000	9,400	3,300	6,800	3,700
3520	Electricity	29,800	55,700	43,300	48,600	29,100	64,100	19,500	40,000	72,000	63,200
3530	Telephone	11,100	15,800	19,200	14,000	13,100	16,300	9,600	12,900	14,200	14,600
3540	Refuse	3,900	11,900	9,800	8,200	5,800	3,200	4,700	5,600	3,200	4,000
3610	Registration/Membership Fees									150	
3980	Unallocated Adjustments										
4010	Office Supplies	1,400	1,500	550	2,925	4,084	500		2,500	2,000	4,208
4020	Textbooks	3,784	9,000	15,932	10,220	7,484	5,890		11,500	14,605	7,734
4030	Library A/V Supplies	1,568	4,500	3,724	6,688	1,745	6,950		5,150	6,500	3,880
4040	Teaching Supplies	5,960	24,930	13,412	6,899	9,604	16,431		10,391	25,501	16,688
4050	Health Supplies	219	1,264	925	700	253	492		550	2,017	508
4060	Meals and Food	150	200		300	225	500		200	400	400
4130	Repair Parts		100			100					
4200	Custodial Supplies	268	250	150	200	75	100		300	190	325
5400	Expendable Equipment	699	500				1,500		1,920	280	3,550
5410	Replacement Equipment	1,756							1,260		
5440	New Equipment			1,018	8,000		8,405				1,950
5460	Equipment Replacement Fund	1,633	1,633								
6020	Pupil Activity Expense	3,000									
TOTALS		\$ 1,031,577	\$ 2,307,199	\$ 1,869,567	\$ 1,949,715	\$ 1,348,019	\$ 2,143,804	\$ 57,800	\$ 1,883,570	\$ 2,410,441	\$ 2,118,157

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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			24,794							
1201	Clerical	42,963	37,936	42,071	48,438	46,783	62,884	59,130	37,624	59,444	
1211	Extra Help	1,425	1,425	1,425	1,425	1,200	500	1,425	1,425	500	
1231	Teacher Assistants	28,503	25,320	27,620	27,738	29,990		17,549	16,768	35,083	
1280	Librarians	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	
1290	Masters Degree Bonus	4,818	3,760	4,230	4,935	5,288	6,416	3,995	3,231	6,145	
1300	Principals	80,185	80,185	111,350	107,238	123,911	75,207	69,039	82,566	82,566	
1310	Elementary Teachers	936,100	759,000	809,600	961,400	1,037,300	1,128,380	759,000	645,150	1,272,590	
1320	Secondary Teachers						202,400				
1330	Added Duty Increment Certificated	4,326	3,605	4,326	4,326	4,326	4,326	4,326	3,605	4,326	
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	1,168	1,168	1,621	1,561	1,804	1,095	1,005	1,202	1,202	
1371	Substitute Teachers Classified	30,690	23,940	26,940	31,440	33,690	40,410	25,440	20,565	39,165	
1380	Personal Leave Certificated	5,330	4,160	4,680	5,460	5,850	7,098	4,420	3,575	6,799	
1381	Personal Leave Classified	7,901	6,329	7,685	7,476	8,154	7,580	7,513	6,294	8,854	
1400	Counselors	50,600		50,600	50,600	50,600		50,600			
1410	Recruitment Incentive										
1701	Custodians	86,564	63,319	84,001	73,344	86,292	88,720	73,585	71,490	82,567	
1741	Custodians - Extra Help	135	135	135	135	130	130	135	130	135	
1861	Noon Duty Attendants	15,570	11,678	15,570	11,678	15,570	15,570	11,678	11,678	15,570	
2100	Group Life	2,997	2,389	2,876	3,117	3,334	3,756	2,524	2,123	3,716	
2200	Group Medical	194,400	146,400	184,980	198,000	212,700	243,360	165,300	134,100	235,080	
2500	Workers' Compensation	19,949	15,385	18,993	19,111	21,308	23,233	16,907	15,088	22,429	
2550	Unemployment Insurance	1,474	1,176	1,387	1,520	1,644	1,852	1,248	1,047	1,823	
2600	Social Security	13,252	10,589	14,275	12,504	13,752	13,379	12,180	10,335	14,961	
2610	Medicare	16,374	13,024	15,522	16,918	18,120	20,506	14,008	11,606	20,182	
2700	T.R.S.-Certificated Retirement	236,157	188,189	216,232	247,234	266,725	307,353	196,591	164,787	296,701	
2800	P.E.R.S.-Classified Retirement	30,447	24,531	34,385	28,809	31,415	29,209	28,952	24,397	34,116	
3010	Contractual Services-Administration										
3030	Contractual Services-Instruction										
3050	Equipment Repair	280	655	280	430	420	1,015	280	430	280	
3130	Activity Trips										
3210	Rental-Equipment										
3220	Copiers	7,900	6,700	7,300	8,800	8,650	12,250	7,750	6,450	11,050	
3430	Mileage/In-District	400	300	1,300	200	1,500	600	300	300	600	
3500	Heat for Buildings	19,700	6,700	21,700	35,000	30,200	20,300	28,200	20,800	25,900	
3510	Water and Sewer	5,300	10,500	7,500	3,000	3,900	3,400	3,400	2,500	3,000	
3520	Electricity	48,500	33,900	63,400	64,800	55,300	65,800	53,900	45,700	67,900	
3530	Telephone	13,100	11,100	22,300	19,800	17,400	5,800	12,200	17,300	16,100	
3540	Refuse	9,700	1,500	9,700	6,300	14,500	3,200	9,700	2,700	5,900	
3610	Registration/Membership Fees										
3980	Unallocated Adjustments										
4010	Office Supplies	5,058	3,000	2,500	2,500	4,022	5,000	2,100	1,000	5,000	
4020	Textbooks	10,863	10,850	13,076	12,013	9,000	22,500	3,610	8,689	9,000	
4030	Library A/V Supplies	3,438	2,600	1,738	5,000	4,896	8,000	1,955	2,500	10,200	
4040	Teaching Supplies	10,794	11,202	11,086	11,624	19,610	14,679	20,414	9,081	22,938	
4050	Health Supplies	475	245	439	1,000	280	901	260	975	531	
4060	Meals and Food	200	250	250	300	300	300	150	200	600	
4130	Repair Parts								200		
4200	Custodial Supplies	100	75	450	250	200	359	75	250	600	
5400	Expendable Equipment	2,683					1,392	1,660	1,110	500	
5410	Replacement Equipment					400	808			500	
5440	New Equipment	1,300	877		4,000	1,000			1,890		
5460	Equipment Replacement Fund	530									
6020	Pupil Activity Expense										
TOTALS		\$ 2,003,829	\$ 1,576,998	\$ 1,920,497	\$ 2,091,604	\$ 2,243,644	\$ 2,501,848	\$ 1,724,684	\$ 1,443,762	\$ 2,476,733	

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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	44,801	41,336	48,852	42,872	52,079	54,024	46,138	62,274	60,185	44,092	58,030
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	17,123	25,152	26,501	17,904	19,178	28,096	21,357	45,551	28,217	26,856	28,965
1280	Librarians	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600
1290	Masters Degree Bonus	3,701	4,371	4,794	3,889	4,301	4,912	4,442	7,050	5,229	4,512	5,758
1300	Principals	71,095	73,151	75,207	86,768	75,207	71,095	77,804	141,324	71,095	82,566	87,768
1310	Elementary Teachers	746,350	890,560	931,040	786,830	875,380	1,006,940	855,140	1,467,400	1,075,250	920,920	1,189,100
1320	Secondary Teachers											
1330	Added Duty Increment Certificated	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326	3,605	4,326	4,326
1331	Added Duty Increment Classified									721		
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	1,035	1,065	1,095	1,264	1,095	1,035	1,133	2,058	1,035	1,202	2,556
1371	Substitute Teachers Classified	23,565	27,840	30,540	24,765	27,390	31,290	28,290	44,940	33,315	28,740	36,690
1380	Personal Leave Certificated	4,095	4,836	5,304	4,303	4,758	5,434	4,914	7,800	5,785	4,992	6,370
1381	Personal Leave Classified	6,746	7,494	7,912	6,753	7,225	7,217	7,742	9,173	8,110	7,137	8,609
1400	Counselors			50,600				50,600				
1410	Recruitment Incentive											
1701	Custodians	73,005	83,371	82,881	74,282	73,238	71,790	87,348	85,391	73,793	71,770	85,185
1741	Custodians - Extra Help	130	130	130	135	135	130	135	135	135	130	135
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	11,678	15,570	11,678	19,463	15,570	15,570	15,570
2100	Group Life	2,371	2,679	2,985	2,459	2,677	3,034	2,779	4,395	3,184	2,811	3,484
2200	Group Medical	156,300	180,720	193,680	154,260	174,660	193,380	182,880	270,600	203,100	181,140	223,200
2500	Workers' Compensation	16,180	18,590	19,521	16,819	17,493	18,664	19,182	25,210	19,558	17,868	21,914
2550	Unemployment Insurance	1,164	1,344	1,464	1,228	1,323	1,482	1,371	2,134	1,570	1,385	1,731
2600	Social Security	11,306	12,302	13,256	11,389	11,925	12,977	12,655	16,580	13,716	12,134	14,531
2610	Medicare	13,050	15,002	16,313	13,555	14,734	16,549	15,267	23,722	17,525	15,328	19,106
2700	T.R.S.-Certificated Retirement	183,746	214,468	234,033	195,587	211,719	238,470	218,648	349,949	252,664	222,850	280,545
2800	P.E.R.S.-Classified Retirement	25,998	28,873	30,485	26,025	27,841	29,654	29,833	37,220	31,388	27,499	33,171
3010	Contractual Services-Administration											
3030	Contractual Services-Instruction											
3050	Equipment Repair	560	570	670	355	430	795	75	795	280	720	430
3130	Activity Trips											
3210	Rental-Equipment											
3220	Copiers	7,950	7,700	8,950	7,050	9,150	12,600	8,500	12,400	9,000	8,300	10,500
3430	Mileage/In-District	600	400		200	800	600	500	500	100	500	1,000
3500	Heat for Buildings	29,200	10,600	27,800	28,900	24,200	26,700	28,900	21,800	25,100	24,800	27,400
3510	Water and Sewer		19,700	4,000	4,500		5,900	4,700	8,200	4,300	5,500	3,800
3520	Electricity	47,500	37,200	62,900	40,600	39,700	56,600	63,100	50,900	63,300	44,500	60,600
3530	Telephone	15,300	9,800	10,500	15,100	14,400	12,500	15,000	11,100	16,100	12,300	15,100
3540	Refuse	5,600	3,200	6,000	8,700	9,200	9,800	3,800	5,900	4,200	8,800	3,400
3610	Registration/Membership Fees											
3980	Unallocated Adjustments											
4010	Office Supplies	3,600	1,083	1,000	1,250	5,270	4,000	1,095	3,509	1,000	700	2,493
4020	Textbooks	4,976	6,516	10,421	6,350	10,649	26,650	7,500	13,656	11,842	8,243	10,971
4030	Library A/V Supplies	3,500	2,347	3,624	2,324	3,995	9,000	5,578	5,465	7,129	3,712	12,467
4040	Teaching Supplies	18,776	18,886	20,945	19,368	14,415	15,655	18,231	25,146	13,202	12,562	15,391
4050	Health Supplies	260	436	737	459	213	453	442	1,198	870	749	1,481
4060	Meals and Food	400	200	500	300	300	300	250	400	350	250	400
4130	Repair Parts				50				100	25	200	
4200	Custodial Supplies	500	452	385	100	150	232	225	610	200	350	475
5400	Expendable Equipment	500	1,949		1,043	1,537		2,500	2,065	2,736	6,105	
5410	Replacement Equipment				347		500				3,242	
5440	New Equipment		1,800				1,000		3,000	3,423		2,992
5460	Equipment Replacement Fund						1,060	630				
6020	Pupil Activity Expense											
TOTALS		\$ 1,614,484	\$ 1,825,822	\$ 2,008,526	\$ 1,681,584	\$ 1,806,376	\$ 2,053,794	\$ 1,898,293	\$ 2,845,260	\$ 2,141,287	\$ 1,888,966	\$ 2,349,024

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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	48,079	43,924	53,192	43,730	51,592	46,852	44,723	62,499	49,153	41,894
1211	Extra Help	1,200	1,425	1,200	1,425	1,425	1,425	1,425	500	1,425	1,425
1231	Teacher Assistants	36,658	29,536	35,240	17,515	25,888	26,567	28,485	65,751	27,309	29,030
1280	Librarians	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600
1290	Masters Degree Bonus	5,993	4,818	6,439	3,995	4,465	4,865	3,079	6,933	5,147	4,583
1300	Principals	154,941	71,095	73,151	80,185	123,911	71,095	73,151	150,739	77,804	73,151
1310	Elementary Teachers	1,239,700	936,100	1,285,240	809,600	860,200	946,220	561,660	1,340,900	1,006,940	885,500
1320	Secondary Teachers										
1330	Added Duty Increment Certificated	4,326	2,884	4,326	4,326	4,326	4,326	4,326	4,326	4,326	4,326
1331	Added Duty Increment Classified		1,442								
1340	Department Chairperson	721	1,580	1,580	1,580	1,580	1,580	1,580	721	1,580	1,580
1350	Added Days	2,257	1,035	1,065	1,168	5,639	1,035	1,065	2,195	1,133	1,065
1371	Substitute Teachers Classified	38,190	30,690	41,040	25,440	28,440	30,990	19,590	44,190	32,790	29,190
1380	Personal Leave Certificated	6,630	5,330	7,124	4,420	4,940	5,382	3,406	7,670	5,694	5,070
1381	Personal Leave Classified	8,378	7,406	7,999	6,712	8,050	8,291	6,873	9,596	7,466	7,929
1400	Counselors		50,600	50,600		50,600	50,600	50,600	101,200	50,600	50,600
1410	Recruitment Incentive										
1701	Custodians	82,827	74,669	71,540	72,984	83,511	92,394	64,253	85,738	72,855	87,648
1741	Custodians - Extra Help	135	135	130	135	130	135	135	125	130	135
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	11,678	19,463	15,570	15,570
2100	Group Life	3,810	2,967	3,832	2,521	2,907	3,021	2,041	4,388	3,135	2,877
2200	Group Medical	238,200	190,500	240,180	165,300	187,500	195,840	125,520	274,800	200,580	187,200
2500	Workers' Compensation	22,723	18,654	21,777	16,844	19,424	20,564	14,138	25,279	19,254	19,519
2550	Unemployment Insurance	1,857	1,449	1,866	1,246	1,446	1,485	1,012	2,137	1,543	1,409
2600	Social Security	14,323	12,456	14,005	11,377	13,305	13,777	10,984	17,847	12,814	13,194
2610	Medicare	20,482	16,163	20,711	13,822	15,957	16,615	11,375	23,719	17,115	15,755
2700	T.R.S.-Certificated Retirement	305,034	233,917	307,977	198,966	230,340	236,345	156,025	346,642	250,526	224,032
2800	P.E.R.S.-Classified Retirement	32,282	28,818	30,819	25,865	31,015	31,945	26,487	41,217	28,769	30,551
3010	Contractual Services-Administration										
3030	Contractual Services-Instruction										
3050	Equipment Repair	560	420	710	140	140	420	280	210	355	670
3130	Activity Trips										
3210	Rental-Equipment										
3220	Copiers	10,400	8,650	11,250	7,800	8,300	8,900	5,600	12,200	9,150	8,550
3430	Mileage/In-District		300	600	300	600	500	500	300	300	
3500	Heat for Buildings	23,700	20,300	21,300	21,000	30,800	26,900	19,700	23,300	21,500	20,000
3510	Water and Sewer	4,600	3,700	4,900	3,400	5,400	10,500	5,000	3,600	3,800	3,500
3520	Electricity	51,300	50,500	53,900	43,200	55,500	6,300	33,800	69,200	53,900	54,400
3530	Telephone	12,100	16,600	11,200	19,300	32,500	13,600	7,400	17,800	14,800	10,900
3540	Refuse	5,700	5,900	5,600	5,600	3,200	8,600	4,200	4,700	5,700	9,900
3610	Registration/Membership Fees										
3980	Unallocated Adjustments										
4010	Office Supplies	4,824	5,979	3,077	1,000	4,733	3,496	3,650	3,427	3,980	2,000
4020	Textbooks	11,407	11,901	14,444	6,894	7,020	8,772	5,907	15,768	9,116	3,000
4030	Library A/V Supplies	8,269	2,893	6,300	2,420	6,443	3,332	1,703	9,641	2,467	3,800
4040	Teaching Supplies	20,132	11,629	18,791	12,470	12,412	17,218	6,242	21,197	18,568	15,714
4050	Health Supplies	669	499	550	250	499	300	335	864	542	900
4060	Meals and Food	250		200	300	600	200	500	300	500	
4130	Repair Parts			50							
4200	Custodial Supplies	475	275	350	300	400	500	600	500	300	200
5400	Expendable Equipment	706	249	3,612	1,167		500	1,879		1,446	
5410	Replacement Equipment					1,143	500	1,406			
5440	New Equipment	2,200		1,990	6,100		1,500				10,000
5460	Equipment Replacement Fund										
6020	Pupil Activity Expense										
TOTALS		\$ 2,492,208	\$ 1,969,666	\$ 2,506,027	\$ 1,706,967	\$ 1,992,451	\$ 1,989,557	\$ 1,372,913	\$ 2,872,182	\$ 2,090,682	\$ 1,927,367

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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				24,794
1201	Clerical	56,144			2,977,039
1211	Extra Help	1,425	46,000		123,250
1231	Teacher Assistants	31,518			1,573,535
1280	Librarians	50,600			3,010,700
1290	Masters Degree Bonus	5,382		4,500	289,790
1300	Principals	80,185		(136,346)	4,993,255
1310	Elementary Teachers	1,108,140		968,990	57,942,060
1320	Secondary Teachers				278,300
1330	Added Duty Increment Certificated	4,326			253,792
1331	Added Duty Increment Classified				18,825
1340	Department Chairperson	1,580	3,000		95,223
1350	Added Days	1,168	401,200	(1,866)	489,364
1371	Substitute Teachers Classified	34,290		28,725	1,845,420
1380	Personal Leave Certificated	5,954		4,979	320,606
1381	Personal Leave Classified	8,018			457,999
1400	Counselors				1,163,800
1410	Recruitment Incentive			5,000	5,000
1701	Custodians	72,705	20,000		4,689,835
1741	Custodians - Extra Help	130			7,940
1861	Noon Duty Attendants	15,570			883,607
2100	Group Life	3,258		1,938	179,747
2200	Group Medical	207,780		122,280	11,496,000
2500	Workers' Compensation	19,833	6,062	7,776	1,155,760
2550	Unemployment Insurance	1,616	521	952	89,080
2600	Social Security	13,627	4,092	1,781	781,308
2610	Medicare	17,909	6,774	10,367	990,399
2700	T.R.S.-Certificated Retirement	261,659	84,882	174,463	14,327,529
2800	P.E.R.S.-Classified Retirement	30,896	3,850		1,788,711
3010	Contractual Services-Administration				9,600
3030	Contractual Services-Instruction				1,740
3050	Equipment Repair	215			33,645
3130	Activity Trips				3,600
3210	Rental-Equipment				1,300
3220	Copiers	9,800			520,850
3430	Mileage/In-District	150	500		34,848
3500	Heat for Buildings	13,700			1,480,400
3510	Water and Sewer	4,100			285,400
3520	Electricity	48,700			3,059,800
3530	Telephone	11,900			921,700
3540	Refuse	5,600			373,900
3610	Registration/Membership Fees				150
3980	Unallocated Adjustments		24,800	2,704,794	2,729,594
4010	Office Supplies	6,760	750		181,231
4020	Textbooks	4,440		85,000	703,256
4030	Library A/V Supplies	4,040			275,469
4040	Teaching Supplies	21,158	10,000	16,098	953,870
4050	Health Supplies	1,027			36,329
4060	Meals and Food	500	750		18,290
4130	Repair Parts				1,200
4200	Custodial Supplies	575			17,499
5400	Expendable Equipment				63,171
5410	Replacement Equipment	1,000		6,379	31,135
5440	New Equipment	5,000		20,000	109,392
5460	Equipment Replacement Fund				6,152
6020	Pupil Activity Expense				3,000
TOTALS		\$ 2,172,378	\$ 613,181	\$ 4,025,810	\$ 124,109,189

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CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	AQUARIAN CHARTER SCHOOL (1510)	EAGLE ACADEMY CHARTER SCHOOL (1530)	FAMILY PARTNERSHIP CHARTER SCHOOL (1540)	FRONTIER CHARTER SCHOOL (1545)	HIGHLAND TECH CHARTER SCHOOL (1550)	UNALLOCATED CHARTER (1599)	TOTAL CHARTER SCHOOL ATTENDANCE AREA
1181	Other Professionals	24,000		42,500	52,773	48,650		167,923
1191	Technical	32,000				37,911		69,911
1201	Clerical	49,433	23,116	180,000	58,656	26,060		337,265
1211	Extra Help Classified	9,000	1,800	8,643	2,500			21,943
1220	Extra Help Certificated			81,000	6,676			87,676
1231	Teacher Assistants	216,925	42,312			67,104		326,341
1240	Nurses					22,405		22,405
1290	Masters Degree Bonus	3,000	1,500	2,500	1,000	3,500		11,500
1300	Principals	71,095	67,000	77,500	80,028	87,584		383,207
1310	Elementary Teachers	733,858	350,000	185,000				1,268,858
1320	Secondary Teachers			22,700	154,324	613,573		790,597
1330	Added Duty Certificated	6,000	5,000	200,000				211,000
1331	Added Duty Classified	3,000	600	2,300				5,900
1340	Department Chairperson	1,600	1,580					3,180
1350	Added Days Certificated	2,000	17,500	10,958	7,410			37,868
1351	Added Days Classified			2,000	4,567			6,567
1360	Special Service Teachers	28,800	45,000			50,080		123,880
1371	Substitute Teachers Classified	15,000	12,000	2,000		30,600		59,600
1380	Personal Leave Certificated	4,000	3,824	3,500		9,291		20,615
1381	Personal Leave Classified	11,500	1,250	9,000		2,773		24,523
1701	Custodians	58,678	28,976					87,654
1841	Maintenance Extra Help							-
2100	Group Life	3,487	1,380	1,936	1,018	2,598		10,419
2200	Group Medical	273,000	96,600	88,400	54,600	171,600		684,200
2500	Workers' Compensation	16,577	8,019	8,555	3,220	8,990		45,361
2550	Unemployment Insurance	1,381	661	1,083	396	1,109		4,630
2600	Social Security	37,550	6,709	33,250	7,346	14,586		99,441
2610	Medicare	18,222	8,648	12,917	5,284	14,494		59,565
2700	T.R.S. - Certificated Retirement	177,351	100,575	51,931	52,172	157,761		539,790
2800	P.E.R.S. - Classified Retirement	71,922	18,173	63,500	22,330	39,303		215,228
3010	Contractual Services-Administration	25,000		30,000		107,000		162,000
3030	Contractual Services-Instruction		19,404	380,000	250,000		25,000	674,404
3040	ASD Contracted Services	30,000	27,234	42,000	10,000			109,234
3050	Equipment Repair			4,500				4,500
3080	Cont. Services - Buildings	4,000						4,000
3100	Legal Fees			10,000				10,000
3120	Contracted Transportation			2,500				2,500
3130	Activity Trips		6,000	750				6,750
3200	Rental - Land & Buildings		337,500	85,000	32,773	542,000		1,017,273
3210	Rental-Equipment			6,000		16,787		22,787
3220	Copiers	8,000	7,800	9,000		6,600		31,400
3430	Milleage in-District	1,300		200				1,500
3500	Heat for Buildings	9,000			2,000			11,000
3510	Water and Sewer	3,000						3,000
3520	Electricity	30,000			3,000			33,000
3530	Telephone	14,000	3,600	13,000	10,000	14,800		55,400
3540	Refuse	4,000						4,000
3600	Travel Out-of-District	5,900	8,000	5,500				19,400
3610	Registration/Mbr Fees	6,000		800				6,800
4010	Office Supplies	18,318	20,000	25,000	30,280	20,000		113,598
4020	Textbooks	6,000	26,519	60,000	253,023			345,542
4030	Library A/V Supplies	1,000		5,000		16,746		22,746
4040	Teaching Supplies	158,114	26,500	60,000	50,000	60,825		355,439
4050	Health Supplies	1,000	1,618			500		3,118
4060	Meals and Food	4,000		1,100	500	5,000		10,600
4200	Custodial Supplies	1,000	2,300					3,300
4250	Bld/ground Supplies	4,000						4,000
5400	Expendable Equipment	8,000		4,000				12,000
5410	Replacement Equipment			7,000				7,000
5440	New Equipment	78,667	32,175	10,000	100,000			220,842
5460	Equipment Replacement Fund							-
5480	Remodeling							-
6070	Liability Insurance	10,000	5,932	18,400	10,441	12,215		56,988
TOTALS		\$ 2,299,678	\$ 1,366,805	1,870,923	\$ 1,286,317	\$ 2,212,445	\$ 25,000	\$ 9,061,168

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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	79,464	101,218	111,147	127,596	122,522	118,794	139,083	146,557	109,865	131,130
1211	Extra Help	3,600									
1231	Teacher Assistants	27,538	24,828	24,189	20,564	23,422	28,633	21,498	9,450	25,062	24,828
1240	Nurses	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600
1280	Librarians	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600	50,600
1290	Masters Degree Bonus	6,110	9,095	10,387	7,661	12,103	13,630	8,366	9,964	11,398	10,599
1300	Principals	159,949	160,960	221,372	172,476	233,290	222,479	171,095	158,859	154,747	170,979
1310	Elementary Teachers	683,100									
1320	Secondary Teachers	531,300	1,725,460	2,003,760	1,447,160	2,352,900	2,681,800	1,598,960	1,922,800	2,201,100	2,029,060
1330	Added Duty Certificated	24,995	55,286	43,048	50,376	55,286	55,286	51,475	53,716	55,286	55,286
1331	Added Duty Classified			12,238	4,910			3,811	1,570		
1340	Department Chairperson	11,668	17,016	17,417	14,889	21,270	18,681	17,016	14,026	19,775	17,016
1350	Added Days-Certificated	13,726	9,253	10,139	9,420	10,305	10,152	10,672	9,223	9,163	10,667
1351	Added Days-Classified										
1371	Substitute Teachers Classified	45,856	65,572	74,812	55,324	87,076	97,996	60,364	71,788	82,036	76,324
1380	Personal Leave Certificated	6,760	10,062	11,492	8,476	13,390	15,080	9,256	11,024	12,610	11,726
1381	Personal Leave Classified	9,220	14,617	16,556	15,245	16,107	16,103	16,433	16,043	16,697	16,329
1400	Counselors		131,560	131,560	101,200	151,800	151,800	101,200	121,440	151,800	151,800
1410	Recruitment Incentive										
1701	Custodians	77,424	166,307	195,799	156,737	176,204	174,626	168,083	164,834	199,014	170,612
1741	Custodians - Extra Help	140	140	140	140	140	140	145	140	140	140
1851	Home School Coordinators	13,324	79,357	103,302	52,277	50,634	50,634	51,257	64,154	64,154	78,678
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	3,877	5,883	6,869	5,083	7,555	8,361	5,470	6,275	7,124	6,708
2200	Group Medical	245,700	395,640	458,640	347,820	495,600	542,400	373,320	418,380	481,800	449,520
2500	Workers' Compensation	23,188	39,082	45,500	35,278	46,746	49,551	37,958	40,770	46,913	42,905
2550	Unemployment Insurance	1,967	2,917	3,375	2,559	3,744	4,112	2,758	3,146	3,511	3,340
2600	Social Security	16,421	28,197	33,539	27,000	29,691	30,362	28,733	29,592	30,984	31,050
2610	Medicare	21,690	32,483	37,686	28,453	41,369	45,448	30,704	35,019	39,046	37,033
2700	T.R.S.-Certificated Retirement	320,447	462,154	530,984	398,311	614,471	680,693	430,840	500,065	565,545	532,561
2800	P.E.R.S.-Classified Retirement	38,094	71,580	86,012	69,728	71,787	71,769	73,896	74,440	76,660	78,038
3010	Contracted Services-Admin							3,450			
3030	Contractual Services-Instruction	950									
3050	Equipment Repair	1,000	9,000	7,100	6,800	3,420	8,600	9,100	7,500	4,472	12,000
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	360	1,000	640		720	444	499	480	1,051	699
3220	Copiers	10,550	17,750	21,000	14,150	25,900	30,300	15,600	19,300	22,050	19,900
3430	Mileage/In-District	1,125	875	925	2,725	425	1,125	2,650	925	525	1,650
3500	Heat for Buildings	15,400	38,600	48,800	33,900	57,100	43,800	50,800	39,300	49,800	31,400
3510	Water and Sewer	3,100	5,500	5,500	6,200	6,500	5,800	4,700	7,200	7,200	7,400
3520	Electricity	44,000	71,900	114,900	111,600	172,700	136,300	145,700	116,400	107,900	128,800
3530	Telephone	20,500	21,600	20,800	41,000	22,200	12,200	21,300	24,400	38,100	27,100
3540	Refuse	4,700	15,000	17,500	4,200	6,000	6,400	5,000	16,800	9,800	5,000
3980	Unallocated Adjustments										
4010	Office Supplies	4,975	14,106	16,716	13,148	30,706	16,010	17,306	17,961	31,390	17,756
4020	Textbooks	4,443	4,100	5,000	10,000	10,000	5,000	5,000	2,250	9,500	3,500
4030	Library A/V Supplies	3,000	8,000	14,956	10,000	10,000	10,000	7,000	6,500	11,000	11,000
4040	Teaching Supplies	28,252	19,924	35,451	7,994	17,362	38,436	16,295	27,241	17,473	30,316
4050	Health Supplies	1,200	1,707	2,337	2,000	1,075	2,600	3,500	2,005	1,500	1,625
4060	Meals and Food	700	600	1,550	1,000	1,000	1,000	1,000	1,350	2,000	892
4130	Repair Parts	750	300	2,500	750	800	1,000	1,500	1,500	2,000	2,600
4200	Custodial Supplies	750	600	2,000	900	1,075	575	3,500	1,200	1,000	3,500
5400	Expendable Equipment		5,000	1,295	2,500	15,000	10,000	2,000	21,334	8,250	5,000
5410	Replacement Equipment		1,500	5,900	1,500	15,000	15,000			6,000	
5440	New Equipment		18,026	2,500	10,500	10,000	10,000	15,000		5,000	15,000
5460	Equipment Replacement Fund		2,072		1,530	883	1,676	2,330	2,589	1,470	
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		\$ 2,624,657	\$ 3,982,890	\$ 4,634,396	\$ 3,558,143	\$ 5,146,341	\$ 5,561,859	\$ 3,862,686	\$ 4,316,573	\$ 4,818,974	4,578,530

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	5,000		1,192,376
1211	Extra Help	5,000		8,600
1231	Teacher Assistants			230,012
1240	Nurses			506,000
1280	Librarians			506,000
1290	Masters Degree Bonus		658	99,971
1300	Principals			1,826,206
1310	Elementary Teachers			683,100
1320	Secondary Teachers		141,680	18,635,980
1330	Added Duty Certificated	1,000	50,000	551,040
1331	Added Duty Classified			22,529
1340	Department Chairperson			168,774
1350	Added Days-Certificated	322,000		424,720
1351	Added Days-Classified	8,500		8,500
1371	Substitute Teachers Classified		4,704	721,852
1380	Personal Leave Certificated		728	110,604
1381	Personal Leave Classified	250		153,600
1400	Counselors			1,194,160
1410	Recruitment Incentive		5,000	5,000
1701	Custodians	16,050		1,665,690
1741	Custodians - Extra Help			1,405
1851	Home School Coordinators			607,771
1861	Noon Duty Attendants			33,216
2100	Group Life		336	63,541
2200	Group Medical		20,160	4,228,980
2500	Workers' Compensation	4,687	1,773	414,351
2550	Unemployment Insurance	396	218	32,043
2600	Social Security	2,158	292	288,019
2610	Medicare	5,189	2,555	356,675
2700	T.R.S.-Certificated Retiremen	67,830	40,253	5,144,154
2800	P.E.R.S.-Classified Retiremen	5,690		717,694
3010	Contracted Services-Admin			3,450
3030	Contractual Services-Instruct		40,500	41,450
3050	Equipment Repair			68,992
3060	Contractual Services-Custodi		1,000	1,000
3130	Activity Trips			56,175
3210	Rental-Equipment			5,893
3220	Copiers			196,500
3430	Mileage/In-District			12,950
3500	Heat for Buildings			408,900
3510	Water and Sewer			59,100
3520	Electricity			1,150,200
3530	Telephone			249,200
3540	Refuse			90,400
3980	Unallocated Adjustments		987,543	987,543
4010	Office Supplies	1,000		181,074
4020	Textbooks	5,000		63,793
4030	Library A/V Supplies			91,456
4040	Teaching Supplies	2,000		240,744
4050	Health Supplies			19,549
4060	Meals and Food			10,092
4130	Repair Parts			13,700
4200	Custodial Supplies			15,100
5400	Expendable Equipment		8,246	78,625
5410	Replacement Equipment			29,900
5440	New Equipment			86,026
5460	Equipment Replacement Fun			12,550
6020	Pupil Activity Expense			65,520
TOTALS		<u>451,750</u>	<u>\$ 1,305,646</u>	<u>\$ 44,842,445</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				43,629		45,811				
1191	ROTC Instructors	208,952		177,513		201,709	141,063		161,357		
1201	Clerical	243,979	149,676	267,377		243,488	262,108	53,702	238,149	52,843	12,000
1211	Extra Help Classified	57,309	3,000	35,323		38,627	83,000		68,435		25,000
1231	Teacher Assistants	88,848	20,462	102,299	26,195	79,293	67,615		84,172	10,689	
1240	Nurses	50,600	50,600	50,600		50,600	50,600	50,600	50,600	50,600	
1280	Librarians	50,600		50,600		50,600	50,600		50,600		
1290	Masters Degree Bonus	18,683	7,262	14,453	470	19,435	22,137	3,384	16,685	3,032	
1300	Principals	407,404	164,486	404,580		409,669	407,781	84,077	396,218	91,776	
1320	Secondary Teachers	3,567,300	20,240	2,656,500		3,749,460	4,199,800	70,840	2,995,520	602,140	
1330	Added Duty Certificated	132,697	13,189	155,316		130,118	111,485	7,884	126,751	30,948	
1331	Added Duty Classified	11,669	5,047	11,036		32,930	23,000		6,489		
1340	Department Chairperson	21,671	721	21,671		25,695	28,684	2,759	24,430	2,759	
1350	Added Days Certificated	30,109	25,559	24,388	804	31,852	30,108	8,404	29,951	9,517	544,835
1351	Added Days Classified										
1360	Special Services Teachers				101,200						
1371	Substitute Teachers Classified	144,300	55,620	111,900	3,600	150,060	170,760	25,920	129,000	23,220	
1380	Personal Leave Certificated	20,670	8,034	15,990	520	21,502	24,492	3,744	18,460	3,354	
1381	Personal Leave Classified	31,348	16,296	31,985	1,310	31,812	31,049	4,471	30,450	6,605	
1390	Vocational Education Teachers	101,200	1,442,100	151,800		101,200	202,400	556,600	253,000		
1400	Counselors	253,000	50,600	202,400		232,760	263,120	50,600	242,880		
1410	Recruitment Incentive										
1681	Custodial Supervisor	41,389		40,779		41,389	41,389		41,389		
1701	Custodians	294,138	155,774	270,027		313,466	291,267	35,723	286,688	68,573	
1741	Custodians - Extra Help	135	140	135		140	140	140	140	140	
1851	Home School Coordinators	148,072	29,597	136,037		151,876	203,304	26,253	143,537		
2100	Group Life	13,232	4,775	10,853	450	13,603	15,123	2,183	12,024	1,979	
2200	Group Medical	861,000	323,880	723,600	30,000	884,040	966,840	142,680	792,000	131,880	
2500	Workers' Compensation	79,776	34,015	68,684	1,583	83,187	86,933	12,074	74,262	14,804	5,237
2550	Unemployment Insurance	6,482	2,430	5,388	195	6,679	7,387	1,081	5,897	1,046	645
2600	Social Security	78,749	27,009	73,432	4,634	79,657	84,351	9,065	73,767	10,049	2,294
2610	Medicare	72,873	27,174	61,014	2,302	75,004	82,748	11,871	66,492	11,547	8,438
2700	T.R.S.-Certificated Retirement	969,061	371,173	780,749	21,421	1,004,211	1,122,362	174,671	875,690	165,425	134,415
2800	P.E.R.S.-Classified Retirement	199,657	69,434	193,501	13,441	204,876	207,073	22,296	185,170	25,457	7,123
3010	Contracted Services-Admin			3,450							
3030	Contractual Services-Instruction	3,000	43,453	3,000	300	3,000	3,000	1,000	3,000	1,000	
3050	Equipment Repair	21,045	14,000	17,835	200	15,901	14,215		9,700	1,140	
3080	Contractual Services-Building	18,360		16,380		16,380	16,380		16,380		
3120	Contracted Transportation		10,200								
3130	Activity Trips	33,000		38,500	500	38,000	33,000	1,320	38,500	2,000	
3150	Stipend-Student										
3200	Rental-Lands & Buildings				82,000						
3210	Rental-Equipment	300	2,942	1,644			800		4,440	324	
3220	Copiers	45,050	14,350	37,000	1,950	47,400	53,750	4,750	40,100	5,900	
3430	Mileage/In-District	4,600	1,200	5,310		4,825	4,950	3,550	4,000		
3500	Heat for Buildings	123,600	62,400	154,200		193,500	195,100	9,700	147,000	24,900	
3510	Water and Sewer	17,100	17,300	11,800		18,500	21,400	1,700	2,900	3,600	
3520	Electricity	470,800	124,800	352,400		273,000	358,900	23,400	348,400	49,000	
3530	Telephone	48,100	43,200	98,500	4,000	63,400	74,700	12,000	57,800	12,100	
3540	Refuse	16,800	23,600	14,800		19,200	22,900	3,000	14,800	4,200	
3610	Registration/Membership Fees										
3980	Unallocated Adjustments										
4010	Office Supplies	43,017	13,909	30,663	1,500	60,804	81,980	6,772	36,709	10,182	4,650
4020	Textbooks	40,000	3,652	21,055	1,700	25,000	45,000	11,250	46,800	2,322	
4030	Library A/V Supplies	30,000	7,754	10,539		14,075	17,750	1,000	15,724	3,191	
4040	Teaching Supplies	45,423	217,585	50,714	2,700	58,987	60,954	6,025	55,915	4,462	4,650
4050	Health Supplies	2,000	2,500	1,350		2,500	2,550	600	3,000	494	
4060	Meals and Food	1,500	1,600	3,200	300	4,000	4,000	1,000	2,800	200	
4130	Repair Parts	6,500	4,000	2,700		2,500	2,900		1,000		
4200	Custodial Supplies	2,500	661	1,200		2,000	3,500	250	2,350	100	
5400	Expendable Equipment	11,852	17,644	12,192	1,000	10,000	12,956	2,000		2,696	
5410	Replacement Equipment					10,000		10,000		2,696	
5440	New Equipment	11,148	1,450	3,109		10,000				2,695	
5460	Equipment Replacement Fund	4,524	16,111	1,278		818	793		4,949		
6010	ASAA Dues	1,600		1,600		1,600	1,600		1,600		
6020	Pupil Activity Expense	16,000		16,000		16,000	16,000	1,150	16,000	2,650	
	TOTALS	\$ 9,222,722	\$ 3,722,604	\$ 7,760,349	\$ 347,904	\$ 9,370,328	\$ 10,373,608	\$ 1,461,489	\$ 8,354,170	\$ 1,454,235	\$ 729,287

HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	WEST HIGH (1850)	SOUTH ANCHORAGE HIGH (1860)	EAGLE RIVER HIGH (1865)	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	40,264									129,704
1191	ROTC Instructors	134,116	125,720								1,150,430
1201	Clerical	218,842	251,696	166,077	32,337	53,124	27,930	33,415	44,954		2,351,697
1211	Extra Help Classified		20,167		2,700					62,500	396,061
1231	Teacher Assistants	93,185		81,185	54,566	29,540					738,049
1240	Nurses	50,600	50,600	50,600							607,200
1280	Librarians	50,600	50,600	50,600		50,600					404,800
1290	Masters Degree Bonus	19,176	18,072	7,943	3,755	3,032	1,175	470	752	3,502	163,418
1300	Principals	418,869	409,882	224,187	90,776	91,776		78,858		(72,710)	3,607,629
1320	Secondary Teachers	3,542,000	3,516,700	1,386,440	555,588	70,840		101,200	10,120	753,940	27,798,628
1330	Added Duty Certificated	110,449	100,838	201,675	9,792	6,489	3,605		4,281		1,145,517
1331	Added Duty Classified	91,226	80,670			1,442			2,119		265,628
1340	Department Chairperson	27,190	22,303	10,635	10,635	4,254	2,127	1,442	2,127		209,103
1350	Added Days Certificated	34,130	30,136	27,504	124,611	10,589	5,360	1,095	11,156	304,303	1,284,411
1351	Added Days Classified			6,468	202,400						6,468
1360	Special Services Teachers										303,600
1371	Substitute Teachers Classified	148,080	139,620	62,040	28,764	23,220	9,000	2,160	5,760	29,384	1,262,408
1380	Personal Leave Certificated	21,216	19,994	8,788	4,155	3,354	1,300	520	832	3,874	180,799
1381	Personal Leave Classified	34,488	32,518	19,934	3,094	4,422	1,397	1,671	2,248		285,098
1390	Vocational Education Teachers	253,000	101,200	101,200		480,700	253,000		151,800		4,149,200
1400	Counselors	232,760	172,040	121,440	50,600	50,600					1,922,800
1410	Recruitment Incentive									5,000	5,000
1681	Custodial Supervisor	41,389	40,777	39,806							328,307
1701	Custodians	377,721	317,474	178,022		35,319					2,624,192
1741	Custodians - Extra Help	140	140	135		140					1,665
1851	Home School Coordinators	151,211	131,789	76,890		37,959					1,236,525
2100	Group Life	13,461	12,560	6,021	2,244	2,030	660	480	444	1,608	113,730
2200	Group Medical	887,820	834,480	430,560	138,456	131,880	43,800	30,000	30,840	99,480	7,483,236
2500	Workers' Compensation	88,893	80,019	41,141	10,332	11,524	2,719	1,968	2,098	9,728	709,077
2550	Unemployment Insurance	6,657	6,249	3,047	1,260	1,015	333	241	256	1,198	57,486
2600	Social Security	82,502	75,748	37,043	6,380	9,648	2,376	2,309	3,415	5,697	668,125
2610	Medicare	74,754	70,140	34,857	13,908	11,113	3,703	2,588	2,954	13,982	647,462
2700	T.R.S.-Certificated Retirement	991,115	935,403	456,600	219,324	160,828	55,460	38,345	37,692	206,962	8,700,907
2800	P.E.R.S.-Classified Retirement	221,008	198,169	99,233	13,157	24,637	5,377	6,432	9,062		1,705,103
3010	Contracted Services-Admin										3,450
3030	Contractual Services-Instructic	3,000	3,000	3,000		1,000					70,753
3050	Equipment Repair	3,440	6,700	280	300	300					105,056
3080	Contractual Services-Building	16,380	16,380	16,380					3,213		136,233
3120	Contracted Transportation										10,200
3130	Activity Trips	38,500	42,000	35,000		1,320	1,320				302,960
3150	Stipend-Student									8,000	8,000
3200	Rental-Lands & Buildings							45,000	4,800	3,600	135,400
3210	Rental-Equipment	750	300	1,500	10,205						23,205
3220	Copiers	44,850	44,500	18,750	5,234	6,150		1,500	1,900		373,134
3430	Mileage/In-District	3,500	3,250	3,050	1,000	125		900	600		40,860
3500	Heat for Buildings	193,600	95,700	90,000		12,600					1,302,300
3510	Water and Sewer	31,300	16,500	15,500		1,600					159,200
3520	Electricity	330,700	311,300	190,000		36,900			4,000		2,873,600
3530	Telephone	53,100	75,000	60,500	14,900	23,300		4,500	5,900		651,000
3540	Refuse	13,800	14,700	14,000		2,500					164,300
3610	Registration/Membership Fee:	8,326									8,326
3980	Unallocated Adjustments									750,000	750,000
4010	Office Supplies	43,281	53,101	30,633	3,526	4,423	620	800			426,570
4020	Textbooks	70,000	20,530	80,000	4,425	7,000	1,000	1,500	1,150		382,384
4030	Library A/V Supplies	15,000	13,000	30,000	8,886						166,919
4040	Teaching Supplies	32,500	54,372	49,866	6,954	9,169	2,746	2,600	2,520	273,900	942,042
4050	Health Supplies	2,500	4,000	4,210	325	500			100		26,629
4060	Meals and Food	3,000	1,500	2,000	350			300	2,600		28,350
4130	Repair Parts	1,700	1,500	1,200					300		24,300
4200	Custodial Supplies	1,700	1,850	6,902		300			300		23,613
5400	Expendable Equipment	6,000	5,000	6,000		3,000	500	500	200		91,540
5410	Replacement Equipment				1,050					277,022	300,768
5440	New Equipment	19,000	32,650	22,000		8,810	3,244			280,000	394,106
5460	Equipment Replacement Fund	2,177						450		3,502	34,602
6010	ASAA Dues	1,600	1,600	1,600							12,800
6020	Pupil Activity Expense	16,000	16,000	95,000	1,150	1,150	1,150				214,250
TOTALS		\$ 9,412,566	\$ 8,761,322	4,674,355	1,618,581	\$ 1,400,682	\$ 429,902	\$ 361,244	\$ 350,493	\$ 3,024,472	\$ 82,830,313

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2005-2006

FULL TIME EQUIVALENT STUDENTS

	FY 2003-2004 Actual	FY 2004-2005 Actual	FY 2005-2006 Projections	Increase/ (Decrease)
Kindergarten (FTE)	3,536	3,657	3,540	(117)
Elementary	22,496	21,910	21,923	13
Middle School (A)	8,189	8,059	7,873	(186)
High School	14,246	14,664	14,856	192
Special Education (B)	964	949	879	(70)
TOTAL (FTE) at September 30	49,431	49,239	49,071	(168)
TOTAL Students at September 30 (C)	49,663	49,454	49,289	(165)

(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 2005-2006.

(C) More than 1,666 students of the 49,289 mentioned above plan to enroll in Charter Schools for FY 2005-2006.

STAFFING AND SALARIES ANALYSIS

	Revised FY 2003-2004 Budget		Revised FY 2004-2005 Budget		Projections FY 2005-2006 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	32.00	\$ 2,998,393	33.00	\$ 3,147,137	33.00	\$ 3,191,125
Professional	112.30	6,261,356	111.38	6,727,263	111.38	6,716,910
Technical	169.25	6,032,146	180.19	6,688,286	183.19	6,840,322
Clerical	337.13	12,064,870	339.42	12,862,051	347.05	12,999,176
Principals	135.00	10,076,350	138.00	10,126,221	138.00	10,971,197
Teachers & Substitutes (D)	3,220.68	168,856,153	3,222.65	174,533,922	3,209.71	176,448,354
Teacher Assistants (E)	575.44	13,324,288	572.45	14,094,340	611.93	15,204,234
Maintenance & Warehouse	171.00	9,294,220	176.00	9,667,045	181.00	9,998,412
Custodians	329.00	9,847,676	340.80	10,199,567	349.88	10,751,284
Drivers & Attendants (F)	111.00	2,272,677	104.00	2,245,881	104.00	2,274,068
Noon Duty Attendants (G)	73.82	916,822	73.82	916,822	73.82	916,823
Unallocated (H)		505,000		1,293,050		7,503,000
TOTAL	5,266.62	\$ 242,449,951	5,291.71	\$ 252,501,585	5,342.96	\$ 263,814,905

(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.

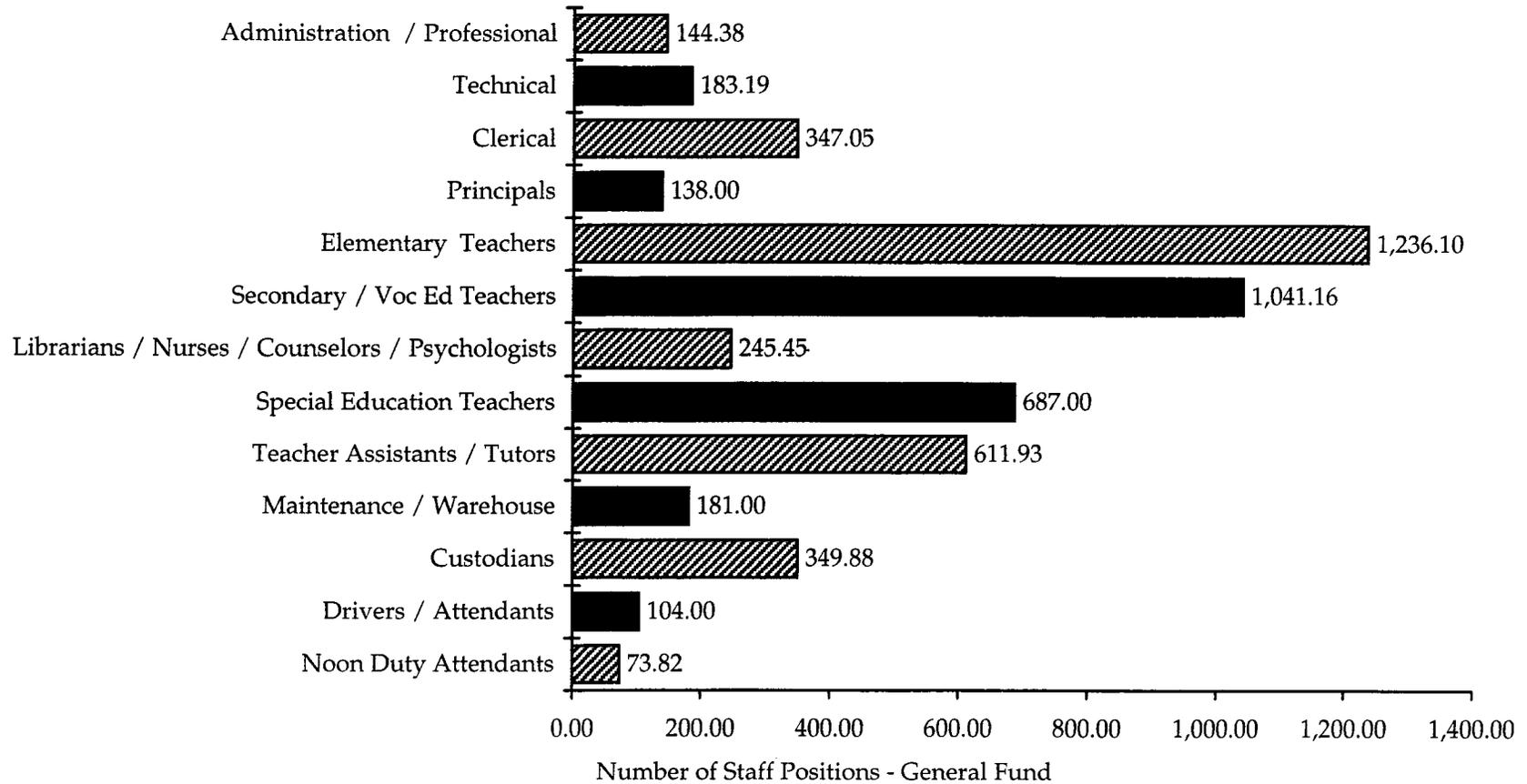
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

(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 2005-2006

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2005-2006

PERSONNEL AND BENEFITS COMPARISONS

	FY 2004-2005 Adopted		FY 2005-2006 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	66.00	4,774,335	64.00	4,993,255
Grades K-6:				
Classroom Teachers	1,010.50	50,929,200	984.50	49,815,700
Librarians	59.50	2,998,800	59.50	3,010,700
Art Teachers	30.00	1,512,000	30.00	1,518,000
Music Teachers	56.30	2,837,520	56.30	2,848,780
P.E. Teachers	58.50	2,948,400	58.50	2,960,100
Counselors	24.00	1,209,600	23.00	1,163,800
Classrooms Over 30	15.00	756,000	15.00	759,000
Level 2 Classroom Support Teachers	0.80	40,320	0.80	40,480
Secondary Teachers	5.00	252,000	5.50	278,300
Reading Specialist Teachers	6.00	302,400	6.00	303,600
Special Education/Services:				
Principals	2.00	153,261	2.00	160,900
Supervisors, Coordinators	5.00	366,464	5.00	373,563
Elementary Special Education:				
Classroom Teachers	173.00	8,719,200	176.00	8,905,600
Middle School Special Education:				
Classroom Teachers	73.50	3,704,400	70.50	3,567,300
High School Special Education:				
Classroom Teachers	85.50	4,309,200	90.50	4,579,300
Voc. Ed. Classroom Teachers	13.00	655,200	15.00	759,000
Other Special Ed. Classroom Teachers	92.20	4,646,880	100.20	5,070,120
Gifted Program Teachers	50.50	2,545,200	50.50	2,555,300
Speech-Language Teachers	68.10	3,432,240	67.80	3,430,680
Psychologists	39.50	1,990,800	41.50	2,099,900
Therapists	33.00	1,663,200	36.00	1,821,600
Counselor	1.00	50,400	1.00	50,600
Charter School Education:				
Principals, Assistant Principals	5.00	362,479	5.00	383,207
Classroom Teachers Grades K - 6	26.48	1,061,004	28.70	1,268,858
Classroom Teachers Grades 7 - 12	20.49	851,890	17.49	790,597
Spec. Ed. Classroom Teachers	2.25	125,084	2.50	123,880
Nurses	0.45	19,731	0.45	22,405

	FY 2004-2005 Adopted		FY 2005-2006 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	23.00	1,678,704	23.00	1,826,206
Grades 6-8:				
Classroom Teachers	386.30	18,954,407	368.30	18,635,980
Nurses	10.00	504,000	10.00	506,000
Librarians	10.00	504,000	10.00	506,000
Counselors	23.60	1,189,440	23.60	1,194,160
Art / PE /Music Teachers	3.00	151,200	3.00	151,800
Elementary Teachers	10.50	529,200	10.50	531,300
High School Education:				
Principals, Assistant Principals	42.00	3,153,241	44.00	3,607,629
Grades 9-12:				
Classroom Teachers	540.98	27,265,392	548.38	27,748,028
Voc. Ed. Classroom Teachers	84.00	4,233,600	82.00	4,149,200
Spec. Ed. Classroom Teachers	6.00	302,400	6.00	303,600
Nurses	11.00	554,400	12.00	607,200
Librarians	7.00	352,800	8.00	404,800
Counselors	37.00	1,864,800	38.00	1,922,800
Level 2 Classroom Support Teachers	1.00	50,400	1.00	50,600
Districtwide School Staff:				
Technology Coordinators	7.00	352,800	7.50	379,500
Slingerland Supervisor	1.00	50,400	1.00	50,600
Literacy Teacher Expert			1.00	50,600
Science Teacher Expert	1.00	66,286	1.00	66,286
Spanish Resource Teacher	1.00	50,400	1.00	50,600
Music Teachers - Elementary/High School	34.30	1,728,720	34.80	1,760,880
Bilingual/Multicultural Teachers	51.50	2,595,600	53.50	2,707,100
Nurses - Elementary/Special Education	51.90	2,615,760	51.90	2,626,140
Other Certificated Staff:				
Administrative	13.00	1,215,108	14.00	1,297,629
Professional	13.88	1,028,283	13.88	1,051,104
Added Duty		2,995,341		3,173,485
Department Chair		547,241		560,407
Added Days		2,394,010		2,759,582
Masters Degree Bonus		757,389		784,623
Recruitment Incentive		265,000		265,000
Teachers' Sick Leave Bank		275,000		263,900
Teachers' Leave		843,549		841,896
Extra Help-Certificated		269,750		196,046
Substitute Teachers		74,844		104,918
Other Certificated Leave		87,590		94,992
TOTAL CERTIFICATED STAFF	<u>3,392.53</u>	<u>\$ 182,718,263</u>	<u>3,380.60</u>	<u>\$ 184,885,116</u>

	FY 2004-2005 <u>Adopted Benefits</u>	FY 2005-2006 <u>Projections Benefits</u>
EMPLOYEE BENEFITS AND PAYROLL TAXES		
Life Insurance	\$ 589,141	\$ 592,081
Medical Insurance	38,041,605	40,164,192
Social Security	4,197,536	4,408,926
Medicare	3,127,997	3,193,320
Certificated Retirement	28,874,342	38,236,233
Classified Retirement	8,490,828	11,950,008
Workers' Compensation	3,885,444	4,305,283
Unemployment Insurance	261,023	279,171
Attrition Benefits	-300,000	-300,000
Other Benefits	297,000	299,760
TOTAL BENEFITS/TAXES	\$ <u>87,464,916</u>	\$ <u>103,128,974</u>

	<u>FY 2004-2005 Revised</u>		<u>FY 2005-2006 Projections</u>	
	<u>FTE Personnel</u>	<u>Ratios</u>	<u>FTE Personnel</u>	<u>Ratios</u>
PUPIL TO STAFF RATIOS				
Pupil Enrollment (FTE)		49,274 (Budgeted FTE)		49,071 (Budgeted FTE)
Pupils to Teachers (1)	2,924.70	16.85	2,901.27	16.91
Pupils to Other Certificated Staff	348.83	141.26	357.33	137.33
Pupils to Principals/Assistant Principals	138.00	357.06	138.00	355.59
Pupils to all Certificated Staff	3,392.53	14.52	3,380.60	14.52
Pupils to Teacher Assistants, Aides, Tutors	572.45	86.08	611.93	80.19
Pupils to Other Classified Staff	1,307.73	37.68	1,333.44	36.80
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	1,899.18	25.94	1,962.37	25.01
Pupils to All Staff Positions (2)	5,291.71	9.31	5,342.96	9.18

- (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 2005-2006

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	436	18.5		1.0	1.0	0.50	21.00	1.0		1.0	23.00
1110	Airport Heights	218	9.0		0.7	0.7	0.35	10.75	1.0		1.0	12.75
1112	Alpenglow	424	18.0		1.0	1.0	0.50	20.50	1.0		1.0	22.50
1114	Aurora	365	14.5		0.9	0.8	0.50	16.70	1.0		1.0	18.70
1115	Baxter	417	17.0		1.0	1.0	0.50	19.50	1.0		1.0	21.50
1116	Bayshore	571	23.5		1.1	1.1	0.55	26.25	1.0		1.0	28.25
1118	Bear Valley	560	23.0		1.0	1.0	0.50	25.50	1.0		1.0	27.50
1120	Birchwood ABC	298	12.5		0.8	0.7	0.40	14.40	1.0		1.0	16.40
1125	Bowman	445	18.5		1.2	1.2	0.60	21.50	1.0		1.5	24.00
1130	Campbell	424	17.5		1.0	1.0	0.50	20.00	1.0	1.0	1.0	23.00
1140	Chester Valley	292	11.5		0.7	0.7	0.35	13.25	1.0		1.0	15.25
1150	Chinook	549	22.0		1.1	1.0	0.60	24.70	1.0	1.0	1.0	27.70
1160	Chugach	250	11.0		0.5	0.5	0.25	12.25	1.0		1.0	14.25
1170	Chugiak	500	20.5		1.2	1.1	0.60	23.40	1.0		1.0	25.40
1174	College Gate	340	13.5		0.9	0.8	0.40	15.60	1.0		1.0	17.60
1180	Creekside Park	422	17.5		1.1	1.0	0.55	20.15	1.0	1.0	1.0	23.15
1190	Denali	410	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1200	Eagle River	295	12.5		0.9	0.9	0.45	14.75	1.0	1.0	1.0	17.75
1210	Fairview	403	16.5		1.3	1.3	0.65	19.75	1.0	1.0	1.5	23.25
1215	Fire Lake	260	10.5		0.6	0.6	0.30	12.00	1.0		1.0	14.00
1220	Girdwood	135	5.5		0.5	0.5	0.20	6.70	0.5		1.0	8.20
1230	Government Hill	480	19.5		1.0	1.0	0.50	22.00	1.0	1.0	1.0	25.00
1235	Homestead	378	15.5		1.0	0.9	0.45	17.85	1.0		1.0	19.85
1237	Huffman	400	16.5		1.0	0.9	0.50	18.90	1.0		1.0	20.90
1240	Inlet View	260	10.5		0.6	0.5	0.30	11.90	1.0		1.0	13.90
1242	Kasuun	448	18.0		1.1	1.1	0.60	20.80	1.0		1.0	22.80
1245	Klatt	378	16.0		0.9	0.9	0.45	18.25	1.0		1.0	20.25
1246	Kincaid	525	21.5		1.1	1.0	0.55	24.15	1.0		1.0	26.15
1248	Lake Hood	442	18.0		1.0	0.9	0.50	20.40	1.0		1.0	22.40
1250	Lake Otis	384	16.0		1.0	1.0	0.50	18.50	1.0	1.0	1.0	21.50
1257	Mt. Spurr	323	13.5		0.6	0.6	0.30	15.00	1.0		1.0	17.00
1260	Mt. View	324	13.5		1.0	1.0	0.50	16.00	1.0	1.0	1.5	19.50
1270	Muldoon	385	16.0		1.2	1.2	0.60	19.00	1.0	1.0	1.5	22.50
1280	North Star	423	17.5		1.2	1.2	0.60	20.50	1.0	1.0	1.5	24.00
1290	Northern Lights ABC*	482	19.5		1.2	1.1	0.50	22.30	1.0		1.0	24.30
1300	Northwood	311	13.0		0.8	0.8	0.40	15.00	1.0	1.0	1.0	18.00
1310	Nunaka Valley	253	11.0		0.7	0.7	0.35	12.75	1.0		1.0	14.75

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	548	22.5		1.1	1.0	0.55	25.15	1.0		1.0	27.15
1320	O'Malley	318	13.0		0.7	0.7	0.35	14.75	1.0		1.0	16.75
1324	Orion	360	15.5		0.9	0.8	0.40	17.60	1.0		1.0	19.60
1328	Ptarmigan	407	16.5		0.8	0.7	0.40	18.40	1.0	1.0	1.0	21.40
1330	Rabbit Creek	333	13.5		0.8	0.8	0.45	15.55	1.0		1.0	17.55
1335	Ravenwood	378	15.0		1.0	0.8	0.50	17.30	1.0		1.0	19.30
1340	Rogers Park	414	17.0		1.2	1.1	0.60	19.90	1.0		1.0	21.90
1345	Russian Jack	348	14.5		1.0	1.0	0.40	16.90	1.0	1.0	1.0	19.90
1350	Sand Lake	623	26.0		1.2	1.2	0.60	29.00	1.0		2.0	32.00
1360	Scenic Park	452	18.5		1.1	1.1	0.55	21.25	1.0		1.0	23.25
1362	Spring Hill	386	16.0		0.9	0.8	0.50	18.20	1.0		1.0	20.20
1363	Trailside	508	21.0		1.0	1.0	0.50	23.50	1.0		1.0	25.50
1364	Susitna	522	21.5		1.2	1.2	0.60	24.50	1.0		2.0	27.50
1365	Taku	384	16.0		1.0	1.0	0.50	18.50	1.0	1.0	1.0	21.50
1370	Tudor	549	22.5		1.2	1.1	0.60	25.40	1.0	1.0	1.0	28.40
1380	Turnagain	328	14.0		0.8	0.8	0.40	16.00	1.0		1.0	18.00
1384	Tyson, William	370	14.5		1.0	1.0	0.50	17.00	1.0	1.0	1.5	20.50
1386	Ursa Major	393	16.5		0.9	0.8	0.50	18.70	1.0	1.0	1.0	21.70
1388	Ursa Minor	244	9.5		0.6	0.7	0.30	11.10	1.0	1.0	1.0	14.10
1390	Williwaw	563	23.5		1.2	1.2	0.60	26.50	1.0	2.0	2.0	31.50
1400	Willow Crest	411	17.5		1.0	0.9	0.50	19.90	1.0	1.0	1.0	22.90
1410	Wonder Park	375	15.0		1.0	1.0	0.50	17.50	1.0	1.0	1.0	20.50
1418	Gladys Wood	475	19.5		1.0	0.9	0.50	21.90	1.0		1.0	23.90
1499	Unallocated Elementary Resources (A)		15.8		1.0	1.0	1.35	19.15			(2.0)	17.15
	Elementary Schools	<u>23,899</u>	<u>1,000.3</u>		<u>58.5</u>	<u>56.3</u>	<u>30.00</u>	<u>1145.10</u>	<u>59.5</u>	<u>23.0</u>	<u>64.0</u>	<u>1291.60</u>
1220	Girdwood 7-8	34		1.5								1.50
1290	Northern Lights ABC 7-8	104		4.0								4.00
	TOTAL	<u>24,037</u>	<u>1,000.3</u>	<u>5.5</u>								<u>1297.10</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. Eight tenths (.8) FTE of a teaching position is for classroom support for 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 distributed to schools based on actual enrollment. Two (2) FTE principal positions have been eliminated due to revenue shortfall. The decision as to where will be decided later in the year, based on a review of division program requirements.

ANCHORAGE SCHOOL DISTRICT

Fiscal Year 2005-2006

**SPECIAL EDUCATION PROGRAMS
GIFTED AND BILINGUAL/MULTICULTURAL EDUCATION
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	13.20								13.20
1604	Blind/Visually Impaired	4.50								4.50
1625	Whaley School	26.00					1.00		2.00	29.00
1630	Providence Heights	1.00								1.00
1638	Speech/Language	67.80								67.80
1653	Psychology				41.50			1.00		42.50
1655	OT/PT Program	36.00								36.00
1658	Special Education-Middle School	70.50								70.50
1660	Special Education-Elementary	176.00						1.00		177.00
1663	Mt. Iliamna Preschool	31.00						1.00		32.00
1665	Special Education-High School	90.50	11.00					1.00		102.50
1666	Outreach	2.00								2.00
1667	Alternative Career Education	8.00	4.00							12.00
1670	Special Schools	14.50								14.50
1673	Health Services			51.90				1.00		52.90
	SPECIAL EDUCATION TOTAL	541.00	15.00	51.90	41.50		1.00	7.00	2.00	659.40
1612	Gifted	50.50						1.00		51.50
1680	Bilingual/Multicultural Education					45.50	8.00	1.00		54.50
	TOTAL	591.50	15.00	51.90	41.50	45.50	9.00	9.00	2.00	765.40

Anchorage School District
Fiscal Year 2005-2006

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	444	23.6	0.2	0.2		1.0	1.0		2.0	28.0
1700	Central Middle School of Science	729	33.6	0.5	(A)		1.0	1.0	2.6	2.0	40.7
1710	Clark Middle School	815	38.1	0.5	1.0		1.0	1.0	2.6	3.0	47.2
1730	Gruening Middle School	576	27.1	0.5	1.0		1.0	1.0	2.0	2.0	34.6
1740	Hanshew Middle School	954	45.0	0.5	1.0		1.0	1.0	3.0	3.0	54.5
1750	Mears Middle School	1098	51.5	0.5	1.0		1.0	1.0	3.0	3.0	61.0
1755	Mirror Lake Middle School	650	30.1	0.5	1.0		1.0	1.0	2.0	2.0	37.6
1760	Romig Middle School	786	36.3	0.5	1.0	0.2	1.0	1.0	2.4	2.0	44.4
1770	Wendler Middle School	902	42.0	0.5	1.0		1.0	1.0	3.0	2.0	50.5
1780	Goldenview Middle School	825	38.6	0.5	1.0		1.0	1.0	3.0	2.0	47.1
1799	Unallocated Middle School (B)		2.8								2.8
TOTAL		<u>7,779</u>	<u>368.7</u>	<u>4.7</u>	<u>8.2</u>	<u>0.2</u>	<u>10.0</u>	<u>10.0</u>	<u>23.6</u>	<u>23.0</u>	<u>448.4</u>

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

(B) Two and eight tenths (2.8) FTE classroom teacher positions will be redistributed to the schools in the fall based on largest actual enrollment and program requirements.

Anchorage School District
Fiscal Year 2005-2006

**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	1,817	68.50		2.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	87.50
1805	King Career Center	475	1.00		27.50	0.40		1.00		1.00		2.00	32.90
1810	Chugiak High	1,351	50.50		3.00	1.00	1.00	1.00	1.00	4.00	3.00	5.00	69.50
1815	Crossroads	49		2.00									2.00
1820	Dimond High	1,922	72.10		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	90.70
1830	East High (B)	2,188	81.00		4.00	1.00	1.00	1.00	1.00	5.20	2.00	5.00	101.20
1835	S.A.V.E.	221	(0.20)		12.00	0.20	0.40	1.00		1.00		1.00	15.40
1840	Service High	1,609	57.20		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	78.00
1845	Steller	275	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,867	68.00		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	88.60
1860	South Anchorage	1,836	67.50		2.00	1.00	1.00	1.00	1.00	3.40	2.00	5.00	83.90
1865	Eagle River	777	25.40		2.00	1.00	1.00	1.00	1.00	2.40		3.00	36.80
1875	McLaughlin	146	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	200	0.30		10.00	0.20	0.40	1.00		1.00		1.00	13.90
1881	S.E.A.R.C.H.	83			5.00								5.00
1884	High School Completion Program	21	2.00									1.00	3.00
1885	A.V.A.I.L.	63			3.00		0.20						3.20
1899	Unallocated High Sch. (C)		14.90									(1.00)	13.90
TOTAL		14,900	530.28	6.00	82.50	9.20	9.40	12.00	8.00	38.00	17.00	44.00	756.38

(A) Non-certificated

(B) Part-Time Students included in East High School

(C) Seven and nine tenths (7.9) FTE classroom teaching positions are for reducing class size based on enrollment. One (1.0) FTE teaching position is for Level II student support. Five (5.0) FTE teaching positions are for On-Line High School Remediation and one (1.0) FTE teaching position is for On-Line Alternative School Remediation. One (1) FTE principal position has been eliminated for FY 2005-2006. The decision as to where will be decided later in the year based on a review of division program requirements.

Anchorage School District

Fiscal Year 2005-2006

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	20.75 students 59 of 60 schools have full-day kindergarten
Grade 1	1 Classroom Teacher	21.25 students
Grades 2 - 3	1 Classroom Teacher	24.25 students
Grades 4 - 6	1 Classroom Teacher	27.25 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	22 of 60 schools have a Counselor; two of the 22 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	Seven schools have 1 Assistant Principal; 3 Schools have 2 Assistant Principals
	1 Classroom Teacher	31.5 student class size, PTR of 25.79
	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
	2-4 Assistant Principals	Based on school size and need
	1 Classroom Teacher	32.5 student class size, PTR of 27.33
	1 Nurse	Each school
	1 Librarian	Each school
	4-5 Counselors	Based on school size and need
	2 ROTC Instructors	Three schools have 3 ROTC Instructors (non-certificated)
<u>Alternative Schools</u>		
King Career Center, S.A.V.E., Benny Benson, Steller, and Continuation School	1 Principal and/or Assistant Principal	Based on school size and need.
	1 Classroom Teacher	21.5 student class size - Other Schools 31.0 student class size - Steller
<u>McLaughlin and S.E.A.R.C.H.</u>	Based on need	Staffing based on need and program

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

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

Anchorage School District
Fiscal Year 2005-2006

Budgeted Pupil / Teacher Ratio

	<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>	<u>2005-2006</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.75	Kindergarten
Grade 1	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.25	Grade 1
Grade 2	24.00	24.00	25.00	24.00	24.00	24.00	24.00	24.25	Grade 2
Grade 3	24.00	24.00	25.00	24.00	24.00	24.00	24.00	24.25	Grade 3
Grade 4	27.00	27.00	28.00	27.00	27.00	27.00	27.00	27.25	Grade 4
Grade 5	27.00	27.00	28.00	27.00	27.00	27.00	27.00	27.25	Grade 5
Grade 6	27.00	27.00	28.00	27.00	27.00	27.00	27.00	27.25	Grade 6
Grade 7	26.25	26.25	26.25*	25.54	25.54	25.54	25.54	25.79	Grade 7
Grade 8	26.25	26.25	26.25*	25.54	25.54	25.54	25.54	25.79	Grade 8
Grade 9	27.08	27.08	27.91	27.08	27.08	27.08	27.08	27.33	Grade 9
Grade 10	27.08	27.08	27.91	27.08	27.08	27.08	27.08	27.33	Grade 10
Grade 11	27.08	27.08	27.91	27.08	27.08	27.08	27.08	27.33	Grade 11
Grade 12	27.08	27.08	27.91	27.08	27.08	27.08	27.08	27.33	Grade 12

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

Elementary

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

Middle School

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

High School

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

Multiple Year Historical Information

Anchorage School District
Fiscal Year 2005-2006

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

	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>Budgeted</u>	FY 2005-2006 <u>Projections</u>
Kindergarten (FTE) (C)	2,746	2,715	2,855	2,752	3,191	3,639	3,472	3,485	3,533	3,540
Elementary	23,206	22,627	23,703	24,097	23,381	23,613	23,108	22,629	22,080	21,923
Secondary	19,059	19,766	20,701	21,143	21,225	21,757	22,193	22,524	22,672	22,729
Special Education (B)	<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>	<u>879</u>
TOTAL FTE (A)	<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>	<u>49,071</u>
TOTAL Number of Students	48,170	48,309	49,556	50,201	49,297	50,256	49,987	49,900	49,499	49,289

	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>	FY 2004-2005 <u>Actual</u>
Kindergarten (FTE)	2,757	2,800	2,693	2,980	3,205	3,462	3,536	3,536	3,657
Elementary	22,938	23,569	23,836	23,692	23,437	23,408	23,056	22,496	21,910
Secondary	19,184	20,199	20,869	20,823	21,383	21,704	22,273	22,435	22,723
Special Education	<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>	<u>949</u>
TOTAL	<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>	<u>49,239</u>
TOTAL Number of Students	47,968	48,793	49,551	49,312	49,520	49,676	50,029	49,663	49,454

- (A) Student enrollment as of September 30 each year. For FY 2005-2006 this includes 67 half-day kindergarten students stated on a full time student equivalent (FTE) of .5 basis and 3,473 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 49,071.
- (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 2005-2006.
- (C) For FY 2005-2006, 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 2005-2006

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

<u>Fiscal Year</u> (A)	<u>Total Budgets</u> (B)	<u>Assessed Valuation</u> (C)	<u>Mill Rate</u>	<u>Local Tax (Fiscal Year)</u>	<u>% Of Local Tax To Total Budget</u>
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	525,961,166	21,281,342,021	7.25	163,503,322 (D)	31.1%
2005-2006	569,588,806	23,285,995,912	7.35	178,947,834	31.4%

- (A) Fiscal Year is July 1st through June 30th.
- (B) Total of the annual budgets of the General Fund, Food Service Fund, Debt Service Fund, and Local, State and Federal Projects Fund.
- (C) This represents the assessed property valuation received from the Municipality of Anchorage's Office of Management and Budget.
- (D) Includes \$500,000 of assessed taxes that were returned to the Municipality of Anchorage in December, 2004.

Anchorage School District
Fiscal Year 2005-2006

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

Fiscal Year (A)	Fiscal Year Local Tax Appropriation			Assessed Valuation	Mill Rate		
	General Fund	Debt Service Fund	Total Taxes Fiscal Year (B)		General Fund	Debt Service Fund	Total (D)
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	133,412,722	30,090,600	163,503,322 (C)	21,281,342,021	5.99	1.26	7.25
2005-2006	144,182,745	34,765,089	178,947,834	23,285,995,912	5.95	1.40	7.35

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

(D) The mill rate is calculated on calendar year taxes. Refer to page V-1 for the FY 2005-2006 computation.

Anchorage School District
Fiscal Year 2005-2006

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>
1996-1997	328,186,334	46,777	7,016	56,666,437	271,519,897	5,805
1997-1998	347,767,716	47,613	7,304	60,824,027	286,943,689	6,027
1998-1999	361,984,702	48,462	7,469	66,455,752	295,528,950	6,098
1999-2000	370,913,634	48,553	7,639	64,476,105	306,437,529	6,311
2000-2001	384,726,300	49,002	7,851	67,279,259	317,447,041	6,478
2001-2002	403,642,072	49,441	8,164	72,389,254	331,252,818	6,700
2002-2003	412,013,152	49,791	8,275	78,866,619	333,146,533	6,691
2003-2004	439,164,395	49,431	8,884	89,832,250	349,332,145	7,067
2004-2005	481,461,166	49,274	9,771	99,231,898	382,229,268	7,757
2005-2006	521,588,806	49,071	10,629	107,688,879	413,899,927	8,435

- (A) Total of actual expenditures (budgeted FY 2004-2005 and FY 2005-2006) General Fund, Food Service Fund and Debt Service Fund. Does not include the Local/State/Federal Projects fund which include categorical grants and contracts.
- (B) Non-Instructional Expenditures consist of Pupil Transportation, Student Nutrition (Food Service Fund), Debt Service Fund, and through FY 2003-2004 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 2005-2006

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 1998-99 Actual	FY 1999-00 Actual	FY 2000-01 Actual	FY 2001-02 Actual	FY 2002-03 Actual
Adjusted Average Daily Membership	65,545.95	66,116.37	67,060.31	67,037.25	66,941.27
Base Student Allocation	\$ 3,940	\$ 3,940	\$ 3,940	\$ 4,010	\$ 4,010
Basic Need	258,251,036	260,498,479 (D)	264,217,621 (D)	268,819,373	268,434,493 (G)
Minus:					
Minimum Required Local Contribution (1)	(55,828,890)	(58,035,252)	(62,643,830)	(64,471,369)	(67,845,314)
Minus:					
Portion of Federal Impact Aid (2)	(4,093,395)	(4,960,229)	(5,189,535)	(5,669,425)	(5,153,104)
Add:					
Quality Schools	1,048,735	1,057,801	1,072,964	1,072,596	1,071,060
Learning Opportunity Grant (L.O.G.)			2,278,339	4,594,483	8,740,024
Adjustment To:					
Prior Year Federal Impact Aid		2,196	95,007 (E)		
Other Adjustments	(3,403,674) (C)			338,667 (F)	1,882,113 (F)
Alaska Public School Funding Program	\$ 195,973,812	\$ 198,562,995	\$ 199,830,566	\$ 204,684,325	\$ 207,129,272
Average Daily Membership (ADM)	48,116	48,157	48,856	49,247	49,545
Revenue/ADM Including Quality Schools Only	4,073	4,123	4,044	4,063	4,004
Revenue/ADM Including L.O.G. Only	N/A	N/A	4,068	4,135	4,159
Revenue/ADM Including L.O.G. & Quality Schools	N/A	N/A	4,090	4,156	4,181
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,051	4,101	4,022	4,041	3,983

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 2005-06.

Actual State Assessed Valuation (In Billions)	\$ 13,957,223	\$ 14,507,146	\$ 15,660,958	\$ 16,574,727	\$ 18,261,699
Calculated State Assessed Valuation (In Billions)				16,117,842 (H)	16,961,328 (H)
Increase/(Decrease) from Prior Year Actual	662,157	549,923	1,153,812	913,769	1,686,972
State Assessed Valuation Date	01/01/97	01/01/98	01/01/99	01/01/00	01/01/01

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	10,001,173
% Required to Local Contribution	58.47%	57.43%	61.60%	57.52%	57.25%
Fed Impact Aid before 90% Deduct	4,548,216	5,511,366	5,766,151	6,299,361	5,725,672
Required 90% Deduct	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	\$ 5,153,104

(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) Prior year adjustment reflected in audit.

(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.

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

Anchorage School District
Fiscal Year 2005-2006

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 2003-04 Actual	FY 2004-05 Projections	FY 2005-06 Projections
Adjusted Average Daily Membership	66,952.42	67,263.72	66,464.41
Base Student Allocation	\$ 4,169	\$ 4,576	\$ 4,880
Basic Need	279,124,639 (C)	307,798,783	324,346,214
Minus:			
Minimum Required			
Local Contribution (1)	(69,729,060)	(73,751,264)	(76,624,175)
Minus:			
Portion of Federal Impact Aid (2)	(5,323,297)	(5,142,844)	(5,621,594)
Add:			
Quality Schools	1,071,239	1,076,220	1,063,431
Learning Opportunity Grant (L.O.G.)			
Adjustment To:			
Prior Year Federal Impact Aid			
Other Adjustments	(43,205) (D)		
Alaska Public School Funding Program	<u>\$ 205,100,316</u>	<u>\$ 229,980,895</u>	<u>\$ 243,163,876</u>
Average Daily Membership (ADM)	49,265	49,274	49,071
Revenue/ADM Including Quality Schools Only	4,163	4,667	4,955
Revenue/ADM Including L.O.G. Only	4,141	4,646	4,934
Revenue/ADM Including L.O.G. & Quality Schools	4,163	4,667	4,955
Revenue/ADM NOT Including L.O.G. & Quality Schools	<u>4,141</u>	<u>4,646</u>	<u>4,934</u>

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 2005-06.

Actual State Assessed Valuation (In Billions)	\$ 19,203,572	\$ 21,214,675	\$ 22,651,130
Calculated State Assessed Valuation (In Billions)	17,432,265 (E)	18,437,816 (E)	19,156,044 (E)
Increase/(Decrease) from Prior Year Actual	941,873	2,011,103	1,436,455
State Assessed Valuation Date	01/01/02	01/01/03	01/01/04

2) Portion of Federal Impact Aid Deduction:

Total Eligible Federal Impact Aid (A)	10,565,870	10,579,656	11,988,897
% Required to Local Contribution	<u>55.98%</u>	<u>54.01%</u>	<u>52.10%</u>
Fed Impact Aid before 90% Deduct	5,914,774	5,714,072	6,246,215
Required 90% Deduct	<u>90.00%</u>	<u>90.00%</u>	<u>90.00%</u>
Net Deductible Fed Impact Aid (B)	<u>\$ 5,323,297</u>	<u>\$ 5,142,844</u>	<u>\$ 5,621,594</u>

(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) 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.

(D) Prior year adjustment reflected in audit.

(E) 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 2005-2006

**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)	
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 (C)
2002-2003	60	\$90	\$2,570,118	10	Mid School (E)	\$96	\$1,014,448
				13	Sr/Alt (F)	\$100	\$2,075,639 (C)
2003-2004	60	\$90	\$2,557,695	10	Mid School (E)	\$96	\$1,001,788
				13	Sr/Alt (F)	\$100	\$2,002,396 (C)
2004-2005	60	\$90	\$2,490,586	10	Mid School (E)	\$96	\$995,373
				14	Sr/Alt (F)	\$100	\$2,282,098 (C,G)
2005-2006	60	\$81	\$2,269,517	10	Mid School (E)	\$86	\$834,363
				15	Sr/Alt (F)	\$90	\$2,007,399 (C,H)

- (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.
- (H) Amount includes the opening of the new Eagle River High School, and the one-time corresponding triple supply allocation.