

**Anchorage School District
Anchorage, Alaska**

Fiscal Year 2006-2007

Board of Education
Approved February 2, 2006

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Anchorage School District
Anchorage, Alaska
Fiscal Year 2006-2007

PROPOSED FINANCIAL PLAN
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I. Anchorage School District Overview

ANCHORAGE SCHOOL DISTRICT OVERVIEW

ANCHORAGE SCHOOL BOARD

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

COMMUNITY INVOLVEMENT

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

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

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

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

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

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

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

SCHOOL USE BY COMMUNITY

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

STANDARD SCHOOL PROGRAM

Elementary schools provide the initial school experience for children in kindergarten through fifth or sixth grade. Each child receives instruction in reading, math, language arts, social studies, science, art, music, physical education, health, safety and library skills.

Students develop the ability to read with understanding, write legibly, use correct grammar, spell accurately, and solve math problems quickly and correctly. In addition, children learn to plan and complete assigned tasks, develop good work habits, respect authority, honor our country, keep themselves healthy, recognize and appreciate beauty in art and music, develop a continuing interest in self-improvement and develop an optimistic approach to the future.

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

GRADUATION REQUIREMENTS

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

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

EDUCATIONAL ALTERNATIVES AND SPECIALIZED PROGRAMS

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

ABC Schools exist at Birchwood ABC and Northern Lights ABC schools. 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. Charter schools offer alternative teaching methods or curriculum and more independence than regular public schools. Any person, group or organization may apply to the School Board to operate a charter school.

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

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

The programs are available to all students, including native speakers of Japanese, Russian or Spanish.

Martin Luther King Jr. Career Center offers 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 open classrooms stressing individualized learning in a specially prepared environment using materials that are based on students' developmental stages. Children progress at a rate appropriate to their ability and level of achievement. Direct instruction is given in individual and small group settings. Cooperative learning and peer coaching are integral parts of the program.

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

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

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

Schools-Within-A-School

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

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

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 2004-2005 was 93.5 percent.

Graduation Rate and Drop-Out Rate

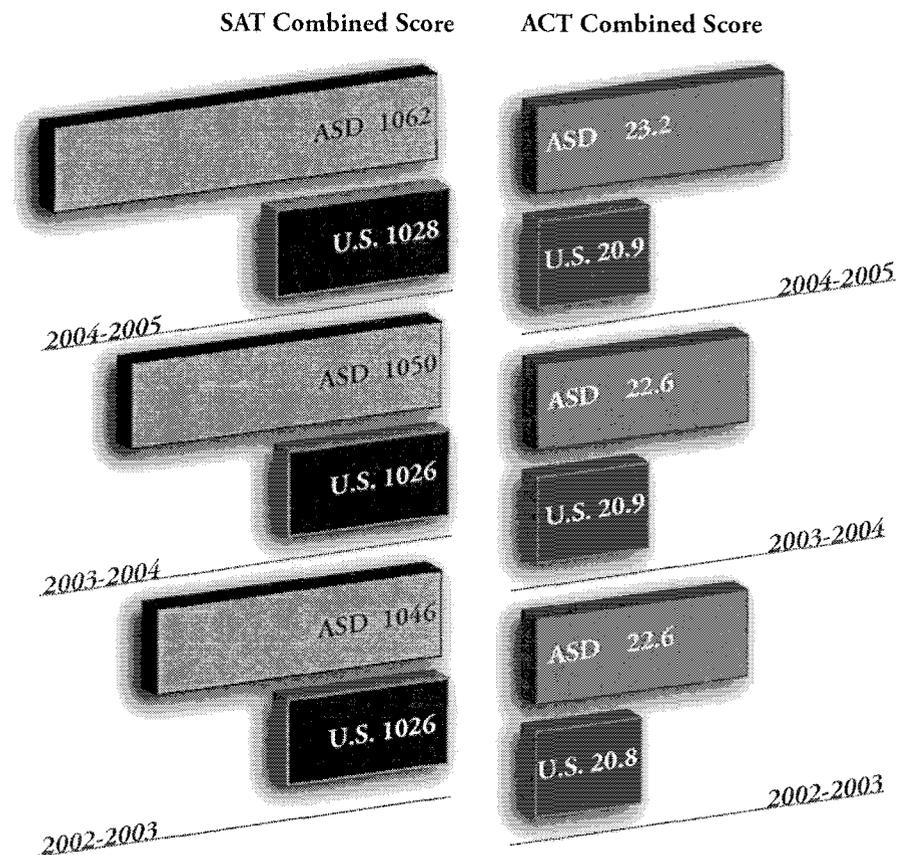
The four-year cumulative graduation rate in 2004-2005 was 59.6 percent. The one-year drop-out rate for 2004-2005 was 6.5 percent.

Language Arts Proficiency

In 2004-2005, 79.4 percent of ASD students were at or above their grade level (proficient) in English language arts, as measured by state testing.

Math Proficiency

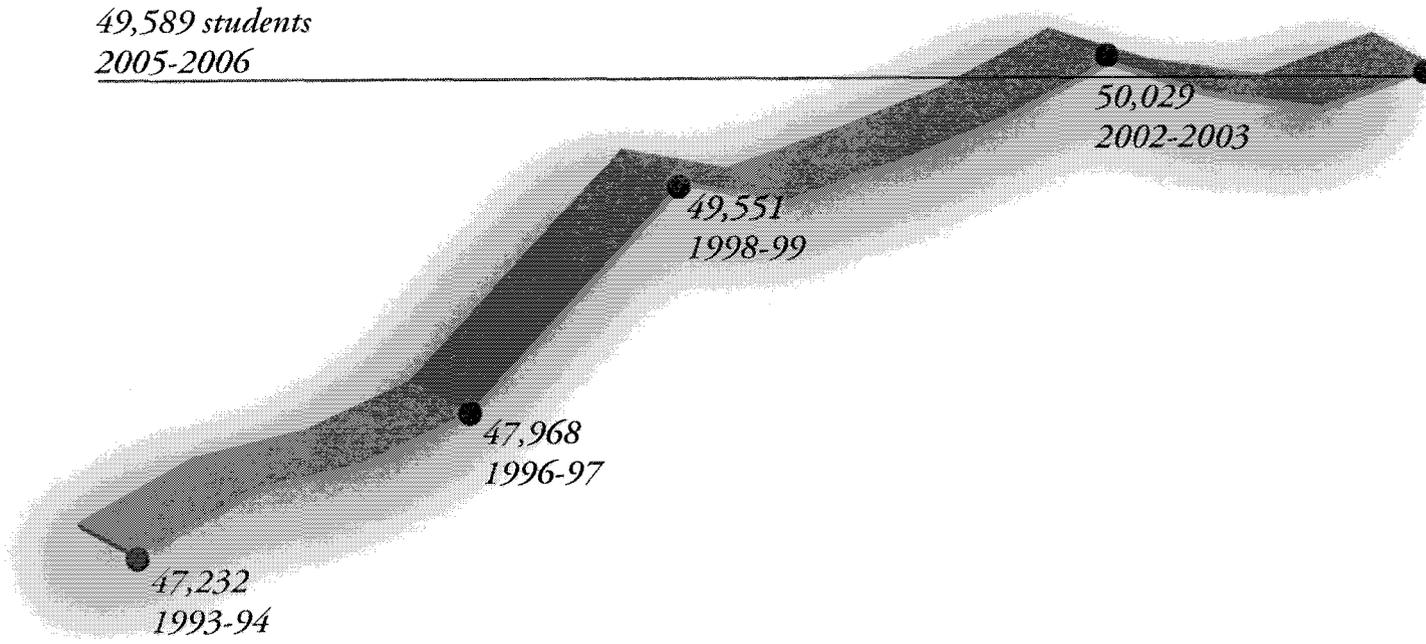
In 2004-2005, 70.2 percent of ASD students were at or above their grade level (proficient) in math, as measured by state testing.



Advanced Placement

High school students took 2,356 AP courses and 2,110 AP tests in 2004-2005. Sixty-nine percent of the students scored well enough on the tests to qualify for college and university credit.

ENROLLMENT 1993-94 THROUGH 2005-2006



FINANCIAL OUTLOOK

In fiscal year 2006-07, the District is budgeted to receive approximately 62.52 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 58.65 percent of the District's General Fund revenues for fiscal year 2006-07. 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 7.31 mills.

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

ANCHORAGE SCHOOL DISTRICT MISSION AND GOALS

MISSION

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

Ongoing Overall Goals

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

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

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

Diversity in the Workforce

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

Measurable Achievement Goals

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

1. Students will demonstrate **increased academic achievement** as indicated by improved performance on State measures of academic performance. Students will meet the State defined Annual Measurable Objective (AMO).
Indicators:
 - a. The percentage of students scoring not proficient in language arts and math will decrease by 10 percent in each AYP-designated student group.
 - b. In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in each grade level three-nine.
 - c. In a year-to-year comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in each grade level three-nine.
 - d. In a cohort comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment in eighth grade will be greater than the percentage of those same students scoring proficient in seventh grade the previous year.
 - e. In a year-to-year comparison, the achievement gap in language arts and math will decrease significantly between each AYP-designated group and the Caucasian group, narrowing the achievement gap.
 - f. The performance of the cohort of students in fifth, seventh, and ninth grades will show a 2.5 percent increase in the percent proficient from the previous year on the writing content strands of Structures and Conventions of Writing and Revision. Performance will be assessed on:
 - a. Alaska Standards Based Assessment (Grades 3-9)
 - b. Alaska High School Graduation Qualifying Exam

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

Results will also be provided on student performance in tenth grade on the Alaska High School Graduation Qualifying Exam (HSGQE) and on the performance of those in grades eleven and twelve who have not yet passed the Alaska High School Graduation Qualifying Exam, though these scores are not included in the determination of adequate yearly progress.

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

Note: The state defined AMO for 2004-2005 and 2005-2006 in Language Arts is 71.48 and Math is 57.61.

2. A higher percentage of students in each designated group at each school will **master basic skills and strategies to read proficiently** by the end of the third grade. Indicators:
 - a. In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in grade three.
 - b. In a year-to-year comparison, the percentage of students scoring proficient on the Developmental Reading Assessment will increase by 2.5 percent in each AYP-designated student group in grades three.

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

- a. The percentage of students in each AYP-designated student group who successfully complete Algebra I in eighth grade or earlier with a grade of C or higher will increase by five percent in a year-to-year comparison.
- b. In a cohort comparison, 100 percent of the students still enrolled in the Anchorage School District who successfully completed Algebra I with a B or better in eighth grade are enrolled in Geometry or Algebra II in grade nine. .

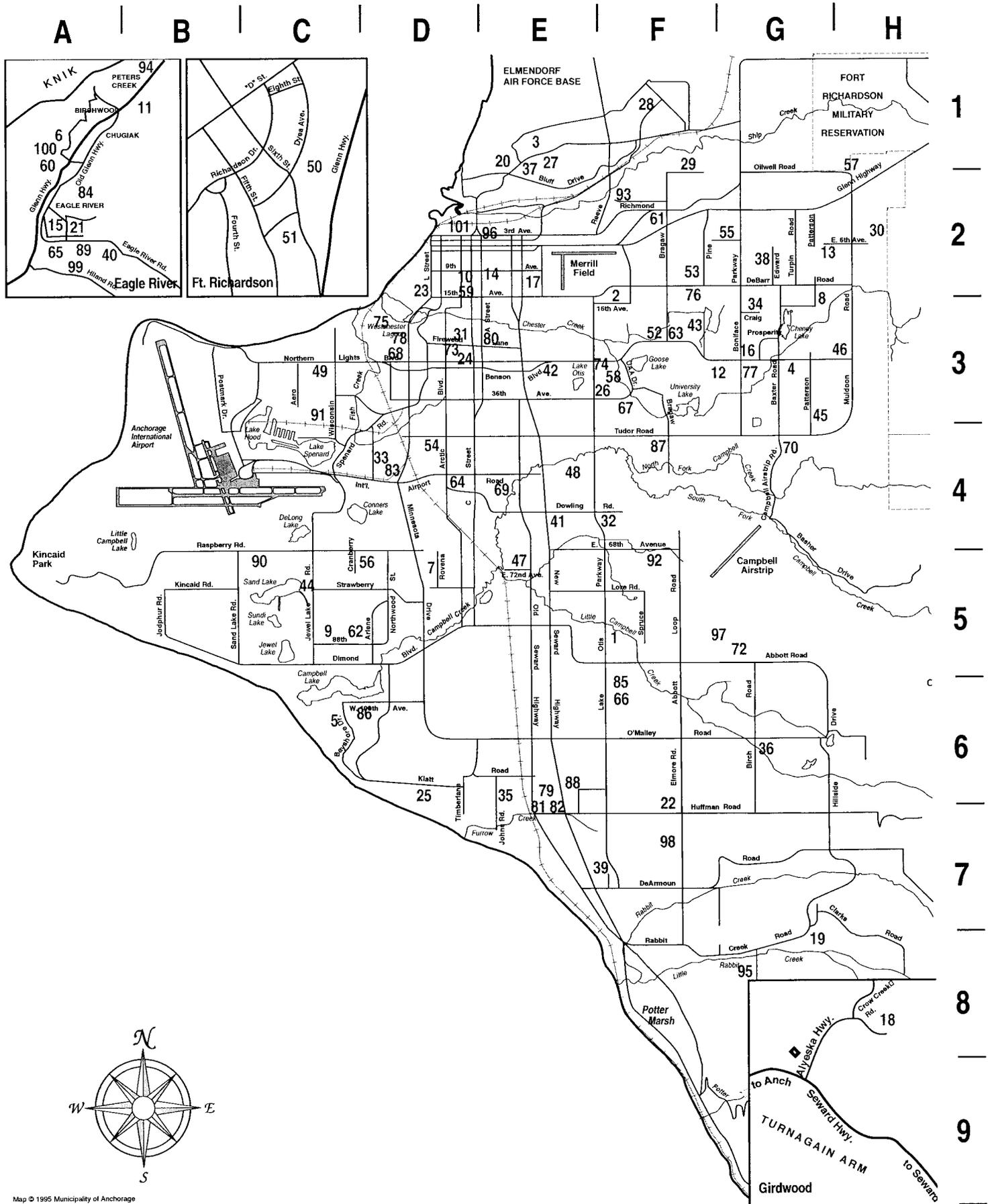
Process directions for math department and math teachers:

- 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.
 - c. ASD administration will explore the Orleans-Hanna math assessment as a predictor of math proficiency and, specifically, Algebra readiness.
 - d. Math teachers will focus on articulation of the curriculum, K-12, with a particular focus on the transition from 6th to 7th grade.
4. The **dropout rate** of seventh through twelfth students will decrease by five percent in each AYP-designated group in a year-to-year comparison across the District and in each school.
 5. There will be at least a **five-percent increase in the District's graduation rate** in a year to year comparison
 6. The **percent of high school students successfully completing higher-level courses** will increase.
 - a. The District will maintain or increase the percent of students scoring in the fourth quartile (76-100 percent) on the TerraNova CAT/6 in grades five and seven.
 - b. There will be at least a five-percent increase in each AYP-designated student group in the number of students taking the PSAT in a year-to-year comparison. The 2005-2006 school year will establish the baseline.
 - c. There will be at least a five-percent increase in each AYP-designated student group in the percent of high school students who successfully complete AP courses in a year-to-year comparison. "Successfully complete" is defined as passing the AP course with a grade of C or higher.
 7. **Customer service and satisfaction will improve**.
 - a. Questions will be added on the parent, student, and staff questionnaires to address customer service and satisfaction. The 2005-06 school year data will establish the baseline.

Facility Locations

Elementary		
1. E5	Abbott Loop	742-5400 8427 Lake Otis Pkwy, 99507-3599
2. F2	Airport Heights	742-4550 1510 Alder Dr., 99508-2999
89. A2	Alpenglow	742-3300 19201 Driftwood Bay Dr., Eagle River, 99577-8579
3. E1	Aurora	753-6223 5085 10th Street, E.A.F.B., 99506-1199
4. G3	Baxter	742-1750 2991 Baxter Rd., 99504-3999
5. C6	Bayshore	349-1514 10500 Bayshore Dr., 99515-2400
19. G8	Bear Valley	742-5900 15001 Mountain Air Dr., 99516-4400
6. A1	Birchwood ABC	742-3450 17010 Birchtree Lane, P.O. Box 770400, Eagle River, 99577-0400
88. E6	Bowman, Willard L.	742-5600 11700 Gregory Rd., 99516-1907
7. D5	Campbell	742-5560 7206 Rovena St., 99518-2176
8. G3	Chester Valley	337-9502 1751 Patterson St., 99504-2799
9. C5	Chinook	742-6700 3101 W. 88th Ave., 99502-5396
10. E2	Chugach Optional	742-3730 1205 "E" St., 99501-4499
11. B1	Chugiak	742-3400 19932 Old Glenn Hwy., P.O. Box 670030, Chugiak, 99567-0030
12. G3	College Gate	742-1500 3101 Sunflower, 99508-4794
13. H2	Creekside Park	742-1550 7500 E. 6th Ave., 99504-1999
14. E2	Denali K-8	742-4500 952 Cordova St., 99501-3785
15. A2	Eagle River	742-3000 10900 Old Eagle River Rd., Eagle River, 99577-8096
17. E2	Fairview	279-0671 1327 Nelchina St., 99501-4896
84. A2	Fire Lake	742-3350 13801 Old Glenn Hwy., P.O. Box 772569, Eagle River, 99577-2569
18. H8	Girdwood	742-5300 (Crow Creek Rd.) P.O. Box 189, Girdwood, 99587-0189
20. E2	Government Hill	742-5000 525 Bluff Dr., 99501-1198
21. A2	Homestead	742-3550 18001 Baranoff St., Eagle River 99577-8299
22. F7	Huffman	742-5650 12000 Lorraine St., 99516-2100
23. D3	Inlet View	277-7681 1219 "N" St., 99501-4299
92. F5	Kasuun	349-9444 4000 E. 68th Ave., 99507-2530
90. C5	Kincaid	245-5530 4900 Raspberry Rd., 99502-1900
25. D6	Klatt	742-5750 11900 Juniper Dr., 99515-3200
91. C4	Lake Hood	245-5521 3601 W. 40th Ave., 99517-2702
26. F3	Lake Otis	742-7400 3331 Lake Otis Pkwy, 99508-4598
27. E2	Mt. Iliamna	753-8235 4140 Eaker Ave., E.A.F.B., 99506-1299
28. F1	Mt. Spurr	753-9225 8414 McGuire Ave., E.A.F.B., 99506-1299
29. F2	Mt. View	742-3900 4005 McPhee Ave., 99508-1499
30. H2	Muldoon	742-1460 525 Cherry St., 99504-2125
31. D3	North Star	742-3800 605 W. Fireweed Lane, 99503-1998
32. F4	Northern Lights ABC	563-2439 2424 E. Dowling Rd., 99507-3145
33. D4	Northwood	742-6800 4807 Northwood Dr., 99503-3145
34. G3	Nunaka Valley	333-6511 1905 Twining Dr., 99504-3099
35. E7	Ocean View	742-5850 11911 Johns Rd., 99515-3438
36. G6	O'Malley	742-5800 11100 Rockridge Dr., 99516-1884
37. E2	Orion	753-2151 5112 Arctic Warrior Drive, E.A.F.B., 99506-1498
41. E4	Polaris K-12	742-8700 6200 Ashwood St., 99507-1911
38. G2	Ptarmigan	337-9589 888 Edward St., 99504-1699
39. E7	Rabbit Creek	742-5700 13650 Lake Otis Pkwy, 99516-3400
40. A2	Ravenwood	742-3250 9500 Wren Lane, P.O. Box 773049, Eagle River, 99577-8737
42. E3	Rogers Park	742-4800 1400 E. Northern Lights Blvd., 99508-4281
43. F3	Russian Jack	742-1300 4420 E. 20th Ave., 99508-3598
44. C5	Sand Lake	243-2161 7500 Jewel Lake Rd., 99502-2878
45. G4	Scenic Park	742-1650 3933 Patterson St., 99504-4599
85. F6	Spring Hill	742-5450 9911 Lake Otis Pkwy., 99507-4251
46. H3	Susina	742-1400 7500 Tyone Cir., 99504-3299
47. E5	Taku	349-4453 701 E. 72nd Ave., 99518-2806
97. G5	Trailside	742-5500 5151 Abbott Rd., 99507-4397
48. E4	Tudor	742-1050 1666 Cache Dr., 99507-1399
49. C3	Turnagain	742-7200 3500 W. Northern Lights Blvd., 99517-3318
93. F2	Tyson, William	742-8000 2801 Richmond Ave., 99508-1099
50. C2	Ursa Major	742-1600 454 Dyea St., Ft. Rich, 99505-1198
51. C2	Ursa Minor	428-1311 336 Hoonah Ave., Ft. Rich, 99505-1299
52. F3	Whaley	742-2350 2220 Nichols St., 99508-3496
53. F2	Williwaw	742-2000 1200 San Antonio St., 99508-2766
54. D4	Willow Crest	742-1000 1004 W. Tudor Rd., 99503-7096
55. G2	Wonder Park	337-1569 5101 E. 4th Ave., 99508-2599
56. D5	Wood, Gladys	742-6760 7001 Cranberry St., 99502-3199
Middle School		
59. D3	Central Middle School of Science	742-5100 1405 "E" St., 99501-5098
61. F2	Clark Middle School	742-4700 150 Bragaw St., 99508-1398
95. G8	Goldenview Middle School	348-8626 15800 Golden View Dr., 99516-4924
65. A2	Gruening Middle School	742-3600 9601 Lee St., Eagle River, 99577-8399
66. F6	Hanshew Middle School	349-1561 10121 Lake Otis Pkwy, 99507-4298
86. C6	Mears Middle School	349-3332 2700 W. 100th Ave., 99515-2200
94. B1	Mirror Lake Middle School	742-3500 22901 Lake Hill Dr., Chugiak, 99567-5584 PO Box 672069, Chugiak, 99567-2069
68. D3	Romig Middle School	742-5200 2500 Minnesota Dr., 99503-2398
74. F3	Wendler Middle School	742-7300 2905 Lake Otis Pkwy., 99508-4599
High School		
96. E2	AVAIL	742-4930 425 "C" Street, 99501-2323
57. H2	Bartlett High School	742-1800 1101 N. Muldoon Rd., 99506-1698
70. G4	Benny Benson Secondary	742-2050 4515 Campbell Airstrip Rd., 99507-1267
60. A2	Chugiak High School	742-3050 16525 S. Birchwood Loop Rd., Eagle River, 99577-0218
64. D4	Continuation Program	742-1170 401 W. International Airport Rd. #27, 99518-1104
62. C5	Dimond High School	742-7000 2909 W. 88th Ave., 99502-5397
99. A2	Eagle River High School	742-2700 8701 Yosemite, Eagle River, 99577-6500
63. F3	East High School	742-2100 4025 E. Northern Lights Blvd., 99508-3599
58. F3	King Career Center	742-8900 2650 E. Northern Lights Blvd., 99508-4170
67. F3	McLaughlin Secondary School	742-1120 2600 Providence Dr., 99508-4678
69. E4	SAVE High School	742-1250 410 E. 56th Ave., 99518-1244
72. G5	Service High School	742-8100 5577 Abbott Rd., 99507-4399
98. F6	South Anchorage High School	742-6200 13400 Elmora Rd., 99516-3607
73. D3	Steller Secondary	742-4950 2508 Blueberry Rd., 99503-2693
75. D3	West High School	742-2500 1700 Hillcrest Dr., 99517-1399
Charter Schools		
71. D3	Aquarian	742-4900 1705 W. 32nd Ave., 99517-2002
100. A2	Eagle Academy	742-3025 10901 Mausell Street, 99577-8019
80. E3	Family Partnership	742-3700 401 E. Fireweed Lane, 99503-2111
24. D3	Frontier	742-1180 400 W. Northern Lights Blvd., Ste 9, 99503-3877
16. G3	Highland Tech	742-1700 5530 E. Northern Lights Blvd., 99504-3135
101. D2	Winterberry	742-4980 508 W. 2nd Ave., 99501-2208
Support Services		
76. F2	Administration Building	742-4000 P.O. Box 196614, 4600 DeBarr Rd., 99519-6614
77. D2	Curriculum/Instructional Support	742-4464 5530 E. Northern Lights Blvd., 99504
78. D3	Data Processing/Records	742-4600 1602 Hillcrest Dr., 99517-1347
79. E7	Facilities/Maintenance	345-7915 1301 Labar St., 99515-3517
81. E7	Operations	348-5122 1201 Labar St., 99515-3579
83. D4	Purchasing/Warehouse	742-8621 4919 Van Buren St., 99517-3188
82. E7	Student Nutrition	348-5142 1307 Labar St., 99515-3517
87. F4	Transportation	742-1200 3580 Tudor Rd., 99507-1218

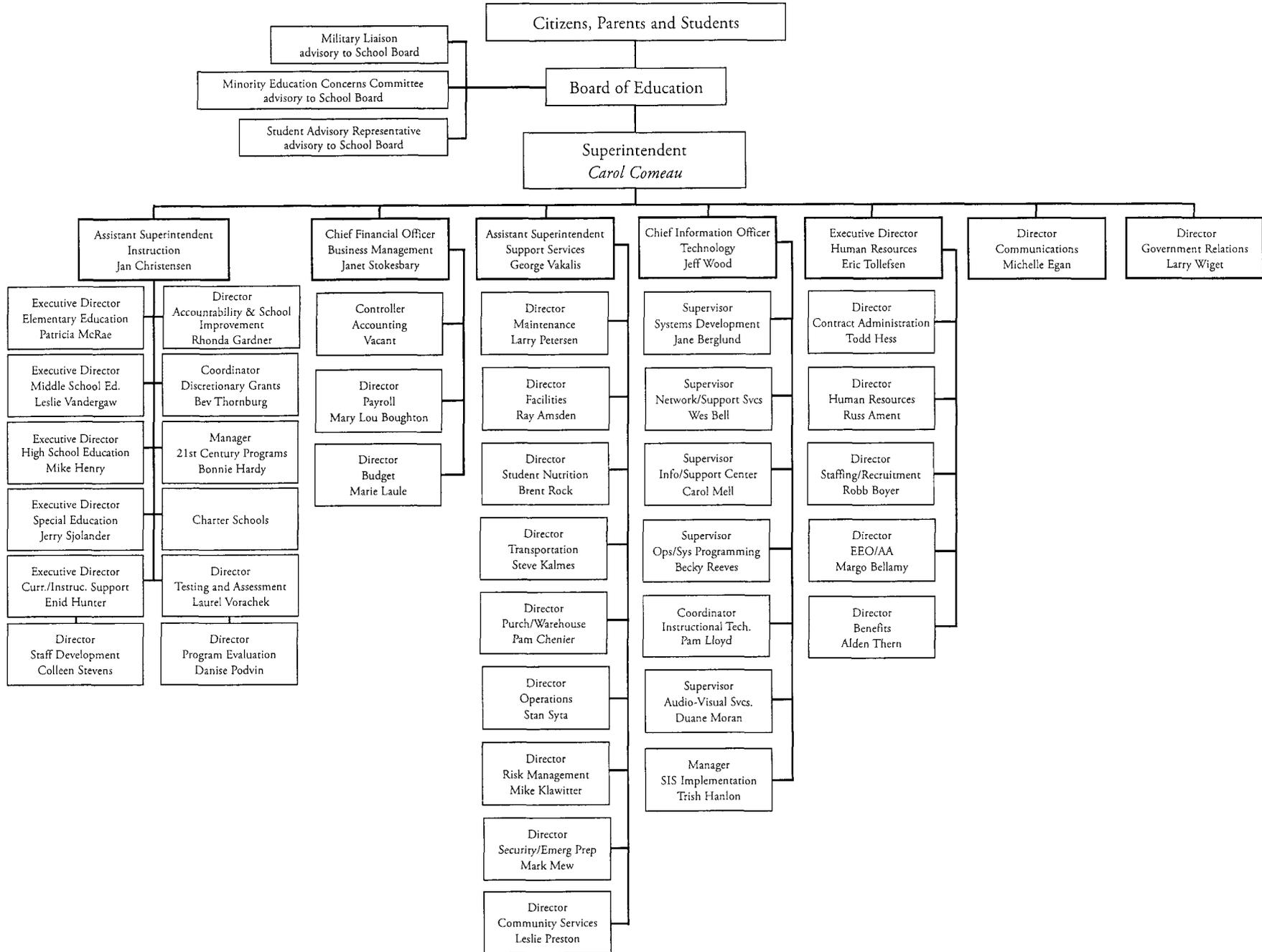
Anchorage School District Facilities



Map © 1995 Municipality of Anchorage

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

FEBRUARY 2006



II. Financial Planning & Budget Development Calendar

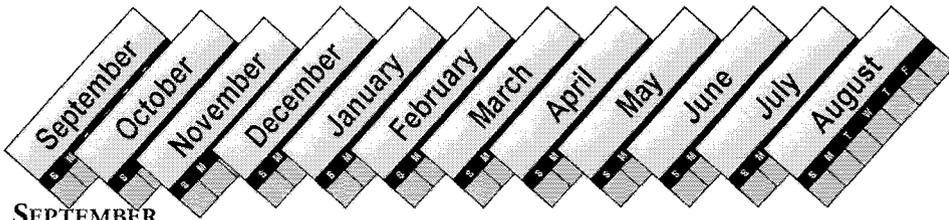
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

YOU ARE INVITED TO PARTICIPATE

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

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

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



SEPTEMBER

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

OCTOBER

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

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

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

NOVEMBER

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

DECEMBER

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

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

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

JANUARY

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

FEBRUARY

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

MARCH

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

APRIL-JUNE

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

JULY-AUGUST

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

III. Summary of Major Budget Considerations

SUMMARY OF MAJOR BUDGET CONSIDERATIONS

STUDENT ENROLLMENT PROJECTIONS FY 2006-2007

ENROLLMENT FORECASTING CONSIDERATIONS

The FY 2006-07 Financial Plan was developed based on an enrollment projection of 49,378 students. For budget planning purposes, this number is converted to 49,116 students on a full time equivalent (FTE) basis. The projected enrollment is a decrease of 211 students; the previous year's actual enrollment on September 30 was 49,589.

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, 2006

	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	69	35	.1%
Full-Day Kindergarten	3,568	3,568	7.3
Grades 1-6	<u>21,801</u>	<u>21,801</u>	<u>44.3</u>
Elementary (K-6)	25,438	25,404	51.7
Grades 7-8	7,566	7,566	15.4
Grades 9-12	<u>15,060</u>	<u>15,060</u>	<u>30.7</u>
Secondary (7-12)	22,626	22,626	46.1
Special Education (B)	<u>1,314</u>	<u>1,086</u>	<u>2.2</u>
TOTAL	<u>49,378</u>	<u>49,116</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 2006-07.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2006-07 the revenue is projected to provide \$273,652,688, or 58.65 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 \$5,352 per Average Daily Membership (ADM).

Alaska Public School Funding Program				
	2005-06 Projected	2006-07 Projected	Increase (Decrease)	%
General Fund				
Revenue	\$246,360,130	\$273,652,688	\$27,292,558	11.1%
Amount per student (FTE)	\$5,020	\$5,572	\$552	11.0%

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 \$5,352 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 \$81.5 million for next year is based on the state's Anchorage area assessed valuation of \$20.369 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, 2005.

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-2006-07, the local municipal tax contribution is \$154,904,208 which will provide 33.20 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

2006 General Fund mill rate is 5.94 and the Debt Service Fund mill rate is 1.37 for a combined total of 7.31 mills. The areawide assessed valuation of property increased by \$2.79 billion to \$25.2 billion, an increase of 12.45 percent.

General Fund	Local Property Taxes			
	2005-06 Projected	2006-07 Projected	Increase	%
Local Tax Contribution	\$144,322,321	\$154,904,208	\$10,581,887	7.33%
Taxes Per Student (FTE)	\$2,941	\$3,154	\$213	7.24%

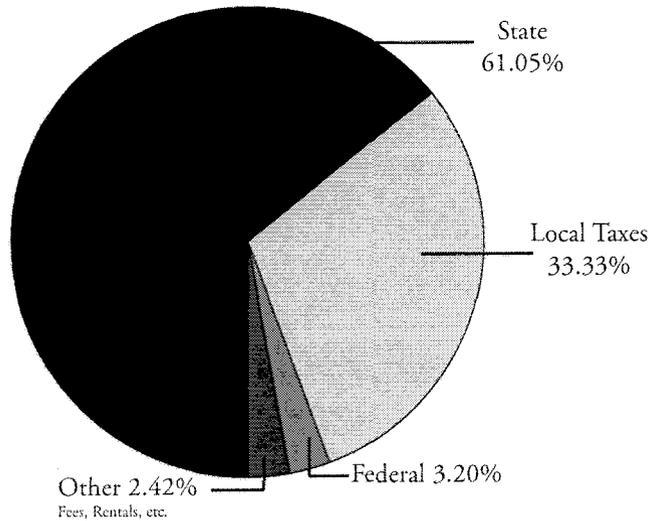
REVENUE STATISTICS

The following schedule compares selected FY 2006-07 revenue statistics with those of FY 2005-06.

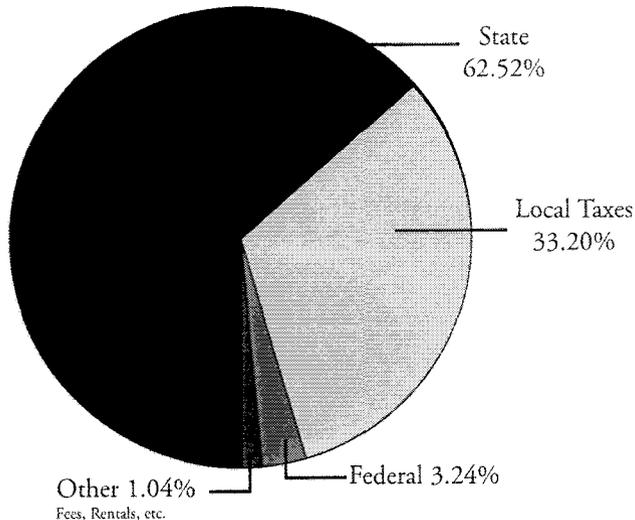
	Two Fiscal Years' Revenues Compared		
	2005-06 Projected	2006-07 Projected	Increase (Decrease) %
Alaska Public School Funding Revenue	\$246,360,130	\$273,652,688	11.1%
Local Property Taxes - Fiscal Year			
- General Fund	\$144,322,321	\$154,904,208	7.33%
- Debt Service Fund	32,834,680	36,344,912	10.69%
TOTAL	\$177,157,001	\$191,249,120	
-General Fund Mill Rate	6.19	5.94	
-Debt Service Fund Mill Rate	1.40	1.37	
TOTAL Mill Rate	7.59	7.31	
Assessed Valuation	\$22,404,488,758	\$25,194,879,645	

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

General Fund Revenue
2005-06



Projected General Fund Revenue
2006-07



EXPENDITURES

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

The budget development guidelines for FY 2006-07 are below:

• **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 87.29 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 2005 was 3.1 percent. Expected cost increases have been included by item in the costs budgeted in each of the District's school and departmental budgets.

IV. Guide to Using the Budget Document

GUIDE TO USING THE BUDGET DOCUMENT

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

PRELIMINARY, PROPOSED AND ADOPTED BUDGETS

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

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

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

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

FUND ORGANIZATION

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

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

• **General Fund (Fund 1)**

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

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

Alternative Programs.

• **Food Service Fund (Fund 6)**

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

• **Debt Service Fund (Fund 9)**

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

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

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

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

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

SCHOOL AND DEPARTMENTAL BUDGETS

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

- Expenditure Summary
- Personnel information
- Expenditure Detail
- Commentary

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

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

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

Program - The name of the department or school.

Budget Code - The department or school number.

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

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

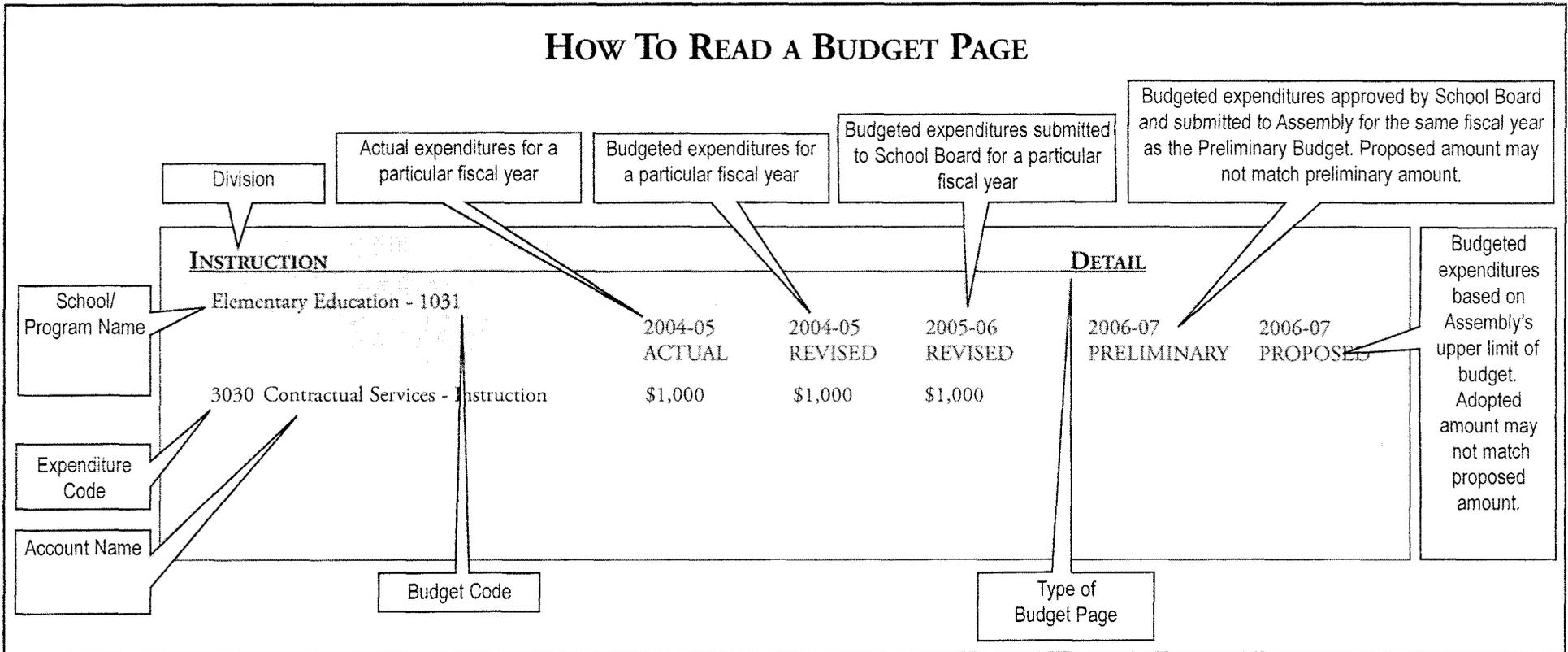
- 1000 Salaries
- 2000 Employee Benefits
- 3000 Purchased Services
- 4000 Supplies and Materials
- 5000 Capital Outlay
- 6000 Other

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

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

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

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



ORGANIZATIONAL CODES

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

1001	School Board	1049	Publications Services	1190	Denali	1410	Wonder Park	1670	Special Schools	1860	South High
1002	Superintendent	1050	Communications	1200	Eagle River	1418	Wood, Gladys	1673	Health Services	1865	Eagle River High
1004	Chief Financial Officer	1051	Library Resources	1210	Fairview	1450	Polaris K-12	1678	Summer School Special Education	1875	McLaughlin Youth Center
1006	Asst. Superintendent--Instruction	1052	Audio-Visual Services	1215	Fire Lake	1489	Summer School Elementary	1679	Unallocated Special Education Resources	1880	Benny Benson
1007	Asst. Superintendent--Support Services	1062	Security/Emergency Preparedness	1230	Government Hill	1499	Unallocated Elementary Resources	1680	Bilingual/Multicultural Education Program	1881	SEARCH
1010	Budgeting	1063	Maintenance	1235	Homestead	1500-1590	Charter School Attendance Centers	1700-1799	Middle School Attendance Centers	1883	Continuation North
1011	Accounting	1064	Maintenance Projects	1237	Huffman	1510	Aquarian Charter	1700	Central Middle School of Science	1884	Continuation School
1012	Purchasing	1065	Warehouse	1240	Inlet View	1530	Eagle Academy Charter	1710	Clark Middle School	1885	AVAIL
1013	Risk Management	1066	Rentals	1242	Kasuun	1540	Family Partnership Charter	1710	Clark Middle School	1899	Unallocated High School Resources
1016	Human Resources	1067	Community Resources	1244	Kennedy	1545	Frontier Charter	1730	Gruening Middle School	3010	Fund Capital Projects
1019	Demographic/GIS Services	1068	Community Education	1245	Klatt	1550	Highland Tech Charter	1730	Gruening Middle School	6639	Food Service Administration
1023	Public Affairs	1075	Crossing Guards	1246	Kincaid	1585	Village Charter	1740	Hanshaw Middle School	6640	Food Service Center
1030	High School Education	1080	Pupil Transportation--Administration	1248	Lake Hood	1595	Winterberry Charter	1740	Hanshaw Middle School	6641	Elementary Kitchens
1031	Elementary Education	1081	Bus Operations	1250	Lake Otis	1599	Unallocated Charter Schools	1750	Mears Middle School	6642	Middle School Kitchens
1032	Middle School Education	1082	Garage & Bus Maintenance	1257	Mt. Spurr	1601-1679	Special Education Attendance Centers	1755	Mirror Lake Middle School	6643	High School Kitchens
1033	High School Activities	1084	F/M Vehicle Maintenance	1260	Mt. View	1601	Special Education	1760	Romig Middle School	6644	Food Service Delivery
1034	Middle School Activities	1097	Association Benefits	1270	Muldoon	1603	Deaf	1770	Wendler Middle School		
1036	Curriculum & Instructional Services	1098	Sick Leave Bank	1280	North Star	1604	Blind/Visually Impaired	1789	Summer School Middle Level		
1037	Training and Professional Development	1099	Non-Departmental	1300	Northern Lights ABC	1612	Gifted	1799	Unallocated Middle School Resources		
1038	Assessment & Evaluation	1100-1499	Elementary Attendance Centers	1310	Nunaka Valley	1625	Whaley School	1800-1899	High Schools/Alternative Programs		
1039	Technology/ MIS	1100	Abbott Loop	1315	Ocean View	1630	Providence Heights	1800	Bartlett High		
1043	Music--Districtwide	1110	Airport Heights	1320	O'Malley	1638	Speech/Language	1805	King Career Center		
1045	Art--Districtwide	1112	Alpenglow	1324	Orion	1640	Re-Open	1810	Chugiak High		
1047	District Accountability	1114	Aurora	1328	Ptarmigan	1653	Psychology	1815	Crossroads		
1048	Grant Writer Svcs	1115	Baxter	1330	Rabbit Creek	1655	OT/PT Program	1820	Dimond High		
		1116	Bayshore	1335	Ravenwood	1658	Special Education--Middle School	1830	East High		
		1118	Bear Valley	1340	Rogers Park	1660	Special Education--Elementary	1835	S.A.V.E.		
		1120	Birchwood ABC	1345	Russian Jack	1663	Mt. Iliamna Preschool	1840	Service High		
		1125	Bowman, Willard	1350	Sand Lake	1665	Special Education--High School	1845	Steller Secondary		
		1130	Campbell	1350	Sand Lake	1666	Outreach	1848	Summer School		
		1140	Chester Valley	1360	Scenic Park	1667	Alternative Career Education	1850	West High		
		1150	Chinook	1362	Spring Hill						
		1160	Chugach Optional	1363	Trailside						
		1170	Chugiak	1364	Susitna						
		1174	College Gate	1365	Taku						
		1180	Creekside Park	1370	Tudor						
				1380	Turnagain						
				1384	Tyson, William						
				1386	Ursa Major						
				1388	Ursa Minor						
				1390	Williwaw						
				1400	Willow Crest						

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

*Account used in Capital Projects Fund for construction projects.

DEFINITIONS

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

- ASAA** Alaska School Activities Association.
- Activity Fees** Middle school students pay \$75 per activity. High school students pay \$125 per activity.
- Administration** Superintendent, Chief Financial Officer, Chief Information Officer, Assistant Superintendents, Controller, Executive Directors and Directors (including Elementary and Secondary Supervisors).
- Classified employees** Employees in positions that do not require a teaching certificate.
- Certificated employees** Employees with a teaching certificate.
- Clerical** Administrative Assistants, Secretaries, Registrars, Financial Data Control Clerks, Clerks, Schedulers, and Switchboard Operators.
- Custodians** Custodians including Building Plant Operators, Lead Custodians and Substitute Custodial positions.
- Drivers/Attendants** Bus Drivers and Bus Attendants.
- FTE** Full Time Equivalent (8-hour workday).
- Federal Impact Aid** In lieu of property taxes, Federal Impact Aid provides Federal funds for students living on Federal lands who attend public schools.
- 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.
- 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.
- PERS** Public Employees Retirement System.
- PTR** Pupil to Teacher Ratio.
- Professional** Positions in Exempt and ACE, including Managers, Supervisors, Executive Assistants, Analysts, Specialists, Accountants, Foremen, Coordinators, Programmers, Purchasing Agents, Curriculum Specialists, and Research Associates.
- Principals** Principals, Assistant Principals, and Interns.
- TRS** Teachers Retirement System.
- 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.
- Teachers** Elementary, Middle and High School Special Education Teachers, including Librarians, Counselors, Nurses, Psychologists, Therapists, and Vocational Education Teachers.
- Technical** Technicians, Computer Operators, R.O.T.C. Instructors, Health Attendants, Neighborhood Community Patrols, Custodial Supervisors, Braillists, Interpreters and Home/School Coordinators.
- Teacher Assistants** Library Aides, Media Aides, Nurse Aides, Full-Day Kindergarten Aides, Special Education Aides, Bilingual Aides, and Career Resource Aides.

V. Summary, Historical, and Comparative Information

Districtwide Revenues and Expenditures

Anchorage School District
Fiscal Year 2006-2007

PROJECTED REVENUES AND EXPENDITURES SUMMARY
USING THE GOVERNOR'S FY 2006-2007 FUNDING PROPOSAL

Fund	Revenues and Fund Balance				FY 2006-2007 Revenue/Source Projections	FY 2006-2007 Expenditure Projections
	Taxes	Local	Other	State		
General	\$ 154,904,208	\$ 4,847,800	\$ 291,696,000	\$ 15,115,000	\$ 466,563,008	\$ 466,563,008
Food Service	0	6,593,311	0	8,406,689	15,000,000	15,000,000
Debt Service	<u>36,344,912</u>	<u>2,167,000</u>	<u>38,798,303</u>	<u>0</u>	<u>77,310,215</u>	<u>77,310,215</u>
	191,249,120	13,608,111	330,494,303	23,521,689	558,873,223	558,873,223
Local, State and Federal Projects	<u>0</u>	<u>645,047</u>	<u>1,097,434</u>	<u>47,257,519</u>	<u>49,000,000</u>	<u>49,000,000</u>
TOTAL	\$ <u>191,249,120</u>	\$ <u>14,253,158</u>	\$ <u>331,591,737</u>	\$ <u>70,779,208</u>	\$ <u>607,873,223</u>	\$ <u>607,873,223</u>
Percentage of Revenue Sources to Total Revenue Projections	31.46%	2.35%	54.55%	11.64%	100.00%	

Computation of Total Taxes
for Calendar Year 2006

			General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2005-2006 Budget: January 1, 2006/June 30, 2006		\$177,157,001 x 50% =	\$ 72,161,161	\$ 16,417,340
Amount required to fund first half of Adopted FY 2006-2007 Budget: July 1, 2006/December 31, 2006		\$191,249,120 x 50% =	<u>77,452,104</u>	<u>18,172,456</u>
TOTAL Taxes for Calendar Year 2006			<u>\$ 149,613,265</u>	<u>\$ 34,589,796</u>
Total Taxes for Calendar Year 2006				
1) Total Taxes 2006	\$ 184,203,061	= 7.31 mills	\$ 149,613,265	\$ 34,589,796
Assessed Valuation	\$ 25,194,879,645		\$ 25,194,879,645	\$ 25,194,879,645
			<u>5.94 mills</u>	<u>1.37 mills</u>

1) The 2006 mill rate estimate is based on assessed valuation provided by the Municipality of Anchorage Office of Management and Budget. This number is preliminary and is subject to change in spring 2006.

Anchorage School District
Fiscal Year 2006-2007

**PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2004-2005 TO 2006-2007**

<u>Fund</u>	<u>FY 2004-2005 Revised</u>	<u>FY 2005-2006 Revised</u>	<u>FY 2006-2007 Projections</u>	<u>FY 2006-2007 Change over FY 2005-2006 Revised</u>	
				<u>Amount</u>	<u>Percent</u>
General	\$ 398,107,237	\$ 433,003,676	\$ 466,563,008	\$ 33,559,332	7.75%
Food Service	13,785,312	14,515,771	15,000,000	484,229	3.34%
Debt Service	69,568,617	76,686,739	77,310,215	623,476	0.81%
Local/State/ Federal Projects	44,500,000	48,000,000	49,000,000	1,000,000	2.08%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
TOTAL	\$ <u>525,961,166</u>	\$ <u>572,206,186</u>	\$ <u>607,873,223</u>	\$ <u>35,667,037</u>	6.23%
<u>Taxes</u>					
General	\$ 133,412,722	\$ 144,322,321	\$ 154,904,208	\$ 10,581,887	7.33%
Debt Service	<u>30,090,600</u>	<u>32,834,680</u>	<u>36,344,912</u>	<u>3,510,232</u>	10.69%
TOTAL	\$ <u>163,503,322</u>	\$ <u>177,157,001</u>	\$ <u>191,249,120</u>	\$ <u>14,092,119</u>	7.95%

Anchorage School District
REVENUE and FUND BALANCE SUMMARY BY FUND AND SOURCE
FISCAL YEARS 2004-2005 TO 2006-2007

	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections	FY 2006-2007 Inc./ (Dec) over FY 2005-2006 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 133,412,722	\$ 133,412,722	\$ 144,322,321	\$ 154,904,208	\$ 10,581,887
Interest	1,496,977	525,000	600,000	1,500,000	900,000
Other Local	3,176,721	3,243,300	3,389,500	3,347,800	(41,700)
Fund Balance			<u>6,500,000</u>		<u>(6,500,000)</u>
	<u>138,086,420</u>	<u>137,181,022</u>	<u>154,811,821</u>	<u>159,752,008</u>	<u>4,940,187</u>
State Revenue					
Alaska Public School Funding Program	227,186,292	229,375,895	246,360,130	273,652,688	27,292,558
Pupil Transportation	17,048,940	17,028,333	17,034,683	17,101,270	66,587
Medicaid	386,895	1,100,000			
Supplemental State Funding	<u>1,357,996</u>	<u>961,987</u>	<u>927,042</u>	<u>942,042</u>	<u>15,000</u>
	245,980,123	248,466,215	264,321,855	291,696,000	27,374,145
Federal Revenue					
Federal Impact Aid	13,904,509	11,900,000	12,750,000	13,500,000	750,000
Medicaid			650,000	1,000,000	350,000
R.O.T.C.	<u>502,459</u>	<u>560,000</u>	<u>470,000</u>	<u>615,000</u>	<u>145,000</u>
	<u>14,406,968</u>	<u>12,460,000</u>	<u>13,870,000</u>	<u>15,115,000</u>	<u>1,245,000</u>
Total General Fund	398,473,511	398,107,237	433,003,676	466,563,008	33,559,332
Food Service Fund					
Sales	5,297,694	6,181,387	6,213,593	6,400,151	186,558
Fund Balance	299,017	225,000	369,413	193,160	(176,253)
Federal Reimbursement	<u>7,670,607</u>	<u>7,378,925</u>	<u>7,932,765</u>	<u>8,406,689</u>	<u>473,924</u>
Total Food Service	13,267,318	13,785,312	14,515,771	15,000,000	484,229
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	30,090,600	30,090,600	32,834,680	36,344,912	3,510,232
Interest	89,494	15,000			
Fund Balance		6,115,630	5,249,050	2,000,000	(3,249,050)
Other Financing Sources	40,938				
Fund Transfer	<u>6,081,461</u>	<u>100,539</u>	<u>208,750</u>	<u>167,000</u>	<u>(41,750)</u>
	36,302,493	36,321,769	38,292,480	38,511,912	219,432
State Sources					
Debt Service	<u>34,164,926</u>	<u>33,246,848</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>404,044</u>
	<u>34,164,926</u>	<u>33,246,848</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>404,044</u>
Total Debt Service	70,467,419	69,568,617	76,686,739	77,310,215	623,476
Local/State/Federal Projects					
Local Projects	544,810	619,271	747,757	645,047	(102,710)
State Projects	815,016	1,083,100	1,093,860	1,097,434	3,574
Federal Projects	<u>38,715,898</u>	<u>42,797,629</u>	<u>46,158,383</u>	<u>47,257,519</u>	<u>1,099,136</u>
Total Local/State/Federal Projects	40,075,724	44,500,000	48,000,000	49,000,000	1,000,000
Total Revenues	\$ <u>522,283,972</u>	\$ <u>525,961,166</u>	\$ <u>572,206,186</u>	\$ <u>607,873,223</u>	\$ <u>35,667,037</u>
Total Expenditures	\$ <u>512,628,257</u>	\$ <u>525,961,166</u>	\$ <u>572,206,186</u>	\$ <u>607,873,223</u>	\$ <u>35,667,037</u>
Total Taxes – Fiscal Year	\$ <u>163,503,322</u>	\$ <u>163,503,322</u>	\$ <u>177,157,001</u>	\$ <u>191,249,120</u>	\$ <u>14,092,119</u>

Anchorage School District
Fiscal Year 2006-2007

FINANCIAL BUDGETS and PROJECTIONS

ACTUALS FY 2004-2005, REVISED FY 2004-2005, REVISED FY 2005-2006 PROJECTED FY 2006-2007, and PROJECTED FY 2007-2008 and FY 2008-2009

	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections	FY 2007-2008 Projections	FY 2008-2009 Projections
REVENUES						
Local Taxes	\$ 133,412,722	\$ 133,412,722	\$ 144,322,321	\$ 154,904,208	\$ 167,612,193	\$ 179,412,776
Local	4,673,698	3,768,300	3,989,500	4,847,800	4,794,300	4,794,300
Fund Balance			6,500,000			
State	245,980,123	248,466,215	264,321,855	291,696,000	285,461,709	278,885,655
Federal	14,406,968	12,460,000	13,870,000	15,115,000	15,115,000	15,115,000
Total General Fund	398,473,511	398,107,237	433,003,676	466,563,008	472,983,202	478,207,731
Food Service Fund	13,267,318	13,785,312	14,515,771	15,000,000	15,300,000	15,400,000
Debt Service Fund	70,467,419	69,568,617	76,686,739	77,310,215 (A)	75,672,473	75,491,540
Local, State and Federal Projects	40,075,724	44,500,000	48,000,000	49,000,000	50,000,000	51,000,000
TOTAL REVENUES	\$ 522,283,972	\$ 525,961,166	\$ 572,206,186	\$ 607,873,223	\$ 613,955,675	\$ 620,099,271
EXPENDITURES						
General Fund	\$ 390,262,546	\$ 398,107,237	\$ 433,003,676	\$ 466,563,008	\$ 497,000,000	\$ 520,000,000
Food Service Fund	13,267,318	13,785,312	14,515,771	15,000,000	15,300,000	15,400,000
Debt Service Fund	68,983,580	69,568,617	76,686,739	77,310,215 (A)	75,672,473	75,491,540
Local, State and Federal Projects	40,075,724	44,500,000	48,000,000	49,000,000	50,000,000	51,000,000
TOTAL EXPENDITURES	\$ 512,589,168	\$ 525,961,166	\$ 572,206,186	\$ 607,873,223 (B, C)	\$ 637,972,473	\$ 661,891,540
FISCAL GAP - Favorable/(Unfavorable)	\$ 9,694,804	\$ -	\$ -	\$ -	\$ (24,016,798)	\$ (41,792,269)
COST PER STUDENT (FTE)	\$ 10,370	\$ 10,640	\$ 11,661	\$ 12,376	\$ 13,050	\$ 13,663
TAXES						
General Fund	\$ 133,412,722	\$ 133,412,722	\$ 144,322,321	\$ 154,904,208	\$ 167,612,193	\$ 179,412,776
Debt Service Fund	30,090,600	30,090,600	32,834,680	36,344,912	38,428,981	37,525,392
TAX LIMITATION (D)	\$ 163,503,322	\$ 163,503,322	\$ 177,157,001	\$ 191,249,120	\$ 206,041,174	\$ 216,938,168
CALENDAR YEAR TAX CONTRIBUTION	\$ 154,243,490	\$ 154,243,490	\$ 170,080,162	\$ 184,203,061	\$ 198,645,147	\$ 211,489,671
Assessed Valuation	\$ 21,281,342,021	\$ 21,281,342,021	\$ 22,404,488,758	\$ 25,194,879,645	\$ 26,454,623,627	\$ 27,777,354,808
FY TAXES PER STUDENT (FTE)	\$ 3,308	\$ 3,308	\$ 3,610	\$ 3,894	\$ 4,215	\$ 4,478
COST PER STUDENT (FTE)						
General Fund	\$ 7,895	\$ 8,054	\$ 8,824	\$ 9,499	\$ 10,167	\$ 10,734
Food Service Fund	268	279	296	305	313	318
Debt Service Fund	1,396	1,407	1,563	1,574	1,548	1,558
Local, State and Federal Projects	811	899	977	998	1,023	1,053
TOTAL STUDENT COST	\$ 10,370	\$ 10,639	\$ 11,660	\$ 12,376	\$ 13,051	\$ 13,663
TOTAL NUMBER OF STUDENTS (E)	49,663	49,663	49,289	49,378	49,145	48,702
STUDENTS - (FTE) (E)	49,431	49,431	49,071	49,116	48,885	48,444

(A) 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, TOTEM, LOCAL 71, and Maintenance. Also assumes an estimated amount for unsettled contracts for Bus and Attendants, AEA, Food Service and contracts with "me too clauses". Includes the potential rate increase of 5 percentile points to the Certificated and Classified Retirement Systems through FY 2008-2009.

(C) The base student allocation for FY 2006-2007 through FY 2008-2009 is projected using the Governor's FY 2006-2007 amount of \$5,352.

(D) Approved taxes for FY 2004-2005 and FY 2005-2006 and projected for FY 2006-2007 through FY 2008-2009.

The CPI of 2.8% and the 5 year average population of 1.3% were used in the calculations for FY 2007-2008 and FY 2008-2009.

(E) Actual enrollment for September 30th FY 2004-2005; budgeted for FY 2005-2006 and projected for FY 2006-2007 through FY 2008-2009.

General Fund Revenues

Anchorage School District
Fiscal Year 2006-2007

SUMMARY OF GENERAL FUND REVENUES

	FY 2004-2005		FY 2004-2005		FY 2005-2006		FY 2006-2007	
	Audited	Percent	Revised	Percent	Revised	Percent	Projections	Percent
	<u>Actual</u>		<u>Revised</u>		<u>Revised</u>		<u>Projections</u>	
Local Sources								
Local Property Taxes	\$ 133,412,722	33.48%	\$ 133,412,722	33.51%	\$ 144,322,321	33.33%	\$ 154,904,208	33.20%
Other Local	4,673,698	1.17%	3,768,300	0.95%	3,989,500	0.92%	4,847,800	1.04%
Fund Balance					6,500,000	1.50%		
State Sources	245,980,123	61.73%	248,466,215	62.41%	264,321,855	61.05%	291,696,000	62.52%
Federal Sources	<u>14,406,968</u>	<u>3.62%</u>	<u>12,460,000</u>	<u>3.13%</u>	<u>13,870,000</u>	<u>3.20%</u>	<u>15,115,000</u>	<u>3.24%</u>
TOTAL	<u>\$ 398,473,511</u>	<u>100.00%</u>	<u>\$ 398,107,237</u>	<u>100.00%</u>	<u>\$ 433,003,676</u>	<u>100.00%</u>	<u>\$ 466,563,008</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2006-2007

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
Municipality of Anchorage Appropriation of Taxes	\$ 133,412,722	\$ 133,412,722 (A)	\$ 144,322,321	\$ 154,904,208
Other Local				
Career Center Instructional Projects	74,149	81,200	81,200	81,200
Facilities Rentals (B)	684,176	552,500	572,000	623,000
Nonresident Tuition	24,317	1,000	1,000	1,000
Credit Recovery Fees (C)				25,000
Graduation Support Services (D)	25,205	60,000	60,000	
Summer School - Elementary (E)	30,130	18,500	35,000	32,000
Summer School -Special Education (E)	1,200			1,500
Summer School - Middle Level (E)	34,890	13,000	30,000	36,000
Summer School - Secondary (F)	160,350	168,000	130,000	185,000
Music Instrument Usage Fee (G)	10,731	13,800	16,500	26,600
Middle School Activity Fees (H)	201,026	205,000	210,000	205,000
High School Activity Fees (I)	570,770	510,000	550,000	570,000
High School Parking Fees (J)	221,315	215,000	225,000	225,000
Charter School Fees (K)	48,463	30,800		
Other Fees (Training Fees, Documents) (L)	83,126	77,500	77,500	81,500
Property Sales, Insurance Proceeds, and Miscellaneous	340,202	197,000	301,300	355,000
Interest Earnings	1,496,977	525,000	600,000	1,500,000
E-rate (M)	666,671	1,100,000	1,100,000	900,000
Fund Balance	4,673,698	3,768,300	6,500,000	4,847,800
TOTAL	\$ 138,086,420	\$ 137,181,022	\$ 154,811,821	\$ 159,752,008

- (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 as well as program rental increases.
- (C) Credit Recovery Course Fee @\$85/course.
- (D) Graduation Support Services - is no longer being collected. Other programs provide the instructional services previously secured through this program.
- (E) Summer School - \$80 beginning FY 2006-2007; (\$75 per summer school session FY 2004-2005 and FY 2005-2006).
- (F) Summer School - \$85 beginning FY 2006-2007; (\$75 per summer school session FY 2004-2005 and FY 2005-2006).
- (G) Music Instrument Usage Fee - \$40 for FY 2006-2007 (\$25 for FY 2005-2006).
- (H) Middle School Activity Fees \$75 Family Cap of \$300 (Middle and High Schools combined).
- (I) High School Activity Fees \$125/sport Family Cap of \$300 (Middle and High Schools combined).
- (J) High School Parking Fees \$50/semester .
- (K) Beginning FY 2005-2006, fees collected by Charter Schools are being recorded in the centralized student activity fund.
- (L) Training fees - \$25 per course with continuation for FY 2006-2007.
- (M) 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 2006-2007

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2005-2006		\$ 177,157,001
Less: Prior Year Taxes Required for Debt Service		<u>32,834,680</u>
Net Taxes Approved for General Fund		144,322,321
Adjustment Factors		
Population 5 year Average	1.26 %	
CPI—Anchorage Urban	<u>3.10</u>	
	4.36 %	<u>6,292,453</u>
Basic Tax Limitation		150,614,774
<u>Plus Exclusions:</u> Taxes for Operations and Maintenance on New Voter Approved Facilities (1)		235,200
Taxes Requested on New Construction/Property Improvements (2)		<u>4,054,234</u>
Tax Limitation—General Fund		154,904,208
Taxes Requested for Debt Service		<u>36,344,912</u>
TAX LIMITATION FY 2006-2007		191,249,120
General Fund	154,904,208	
Debt Service Fund	<u>36,344,912</u>	
TAXES PROJECTED IN FINANCIAL PLAN—FY 2006-2007		<u>191,249,120</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: 7.59 mills x \$534,154,713 (estimated 2005 new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget) = \$4,054,234. (Will be updated in late March/early May 2006.)
 - (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 2006-2007

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

<u>State Sources</u>		<u>FY 2004-2005 Audited Actual</u>	<u>FY 2004-2005 Revised</u>	<u>FY 2005-2006 Revised</u>	<u>FY 2006-2007 Projections</u>
Alaska Public School Funding Program (A)	\$	227,186,292	\$ 229,375,895	\$ 246,360,130	\$ 273,652,688
Pupil Transportation (B)		17,048,940	17,028,333	17,034,683	17,101,270
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools (C)		408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant (C)		777,146	413,503	388,558	388,558
Providence Heights Grant (C)		172,366	90,000	130,000	145,000
Alaska National Guard Youth Corps (C)			50,000		
Medicaid Reimbursement (D)		<u>386,895</u>	<u>1,100,000</u>		
TOTAL	\$	<u>245,980,123</u>	<u>248,466,215</u>	<u>264,321,855</u>	<u>291,696,000</u>

Notes:

- (A) Alaska Public School Funding Program - FY 2006-2007
Implementing the Governor's Proposal as of November 15, 2005
- | | |
|---|------------------------------|
| Basic Need Equals 67,238.90 Adjusted ADM x \$5,352 Student Allocation | \$ 359,859,091 |
| Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$20.369 billion | (81,476,907) |
| Minus Deductible Portion of Federal Impact Aid | (5,805,308) |
| Add \$16/ adjusted ADM for Quality Schools | <u>1,075,812</u> |
| Total Alaska Public School Funding Program Aid | <u>\$ 273,652,688</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 2006-2007 estimated ADM less Correspondence Programs. Currently there is not a CPI adjustment for inflation for FY 2006-2007.
- (C) 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.
- (D) Medicaid reimbursement for indirect health services to students who are medicaid eligible in the schools. These revenues are now accounted for under Federal Revenues.

Anchorage School District
Fiscal Year 2006-2007

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

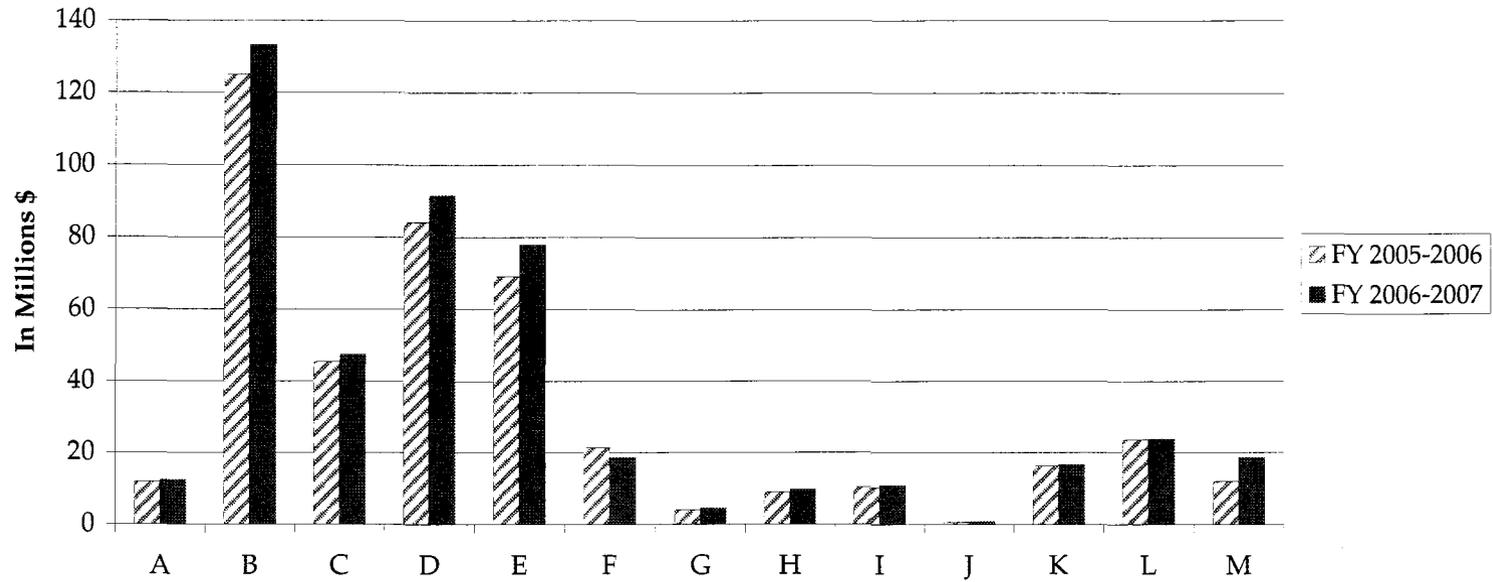
<u>Federal Sources</u>	FY 2004-2005 <u>Audited Actual</u>	FY 2004-2005 <u>Revised</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Projections</u>
Federal Impact Aid (A)	\$ 13,904,509	\$ 11,900,000	\$ 12,750,000	\$ 13,500,000
Medicaid Reimbursement (B)			650,000	1,000,000
R.O.T.C. (C)	<u>502,459</u>	<u>560,000</u>	<u>470,000</u>	<u>615,000</u>
TOTAL	\$ <u>14,406,968</u>	\$ <u>12,460,000</u>	\$ <u>13,870,000</u>	\$ <u>15,115,000</u>

- (A) Federal Impact Aid revenue is received for students living on military land and for other federally-connected students.
- (B) Medicaid reimbursement is for indirect health services to students who are medicaid eligible in the schools. These revenues were previously accounted for under State Revenues.
- (C) Revenues for FY 2006-2007 were adjusted to reflect actual receipt of revenues and adjustments made for a projected increase of three R.O.T.C staff.

General Fund Expenditures

Anchorage School District
Fiscal Year 2006-2007

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2005-2006 Revised

FY 2006-2007 Projections

A General Administration	\$ 11,876,127	2.74 %
B Elementary Schools	125,071,017	28.88
C Middle Schools	45,471,910	10.50
D High Schools	84,076,755	19.42
E Special Education Services	69,107,158	15.96
F Instructional Support	21,436,243	4.95
G Gifted	3,991,522	0.92
H Bilingual / Multicultural Education	8,975,194	2.07
I Charter Schools	10,392,819	2.40
J Rentals	633,671	0.15
K Pupil Transportation Services	16,313,364	3.78
L Operations & Maintenance of Facilities	23,705,179	5.47
M Districtwide Non-Departmental Services	11,952,717	2.76
	<u>\$ 433,003,676</u>	<u>100.00 %</u>

A General Administration	\$ 12,371,288	2.65 %
B Elementary Schools	133,307,584	28.57
C Middle Schools	47,565,635	10.19
D High Schools	91,600,417	19.63
E Special Education Services	77,874,462	16.70
F Instructional Support	18,698,553	4.01
G Gifted	4,554,046	0.98
H Bilingual / Multicultural Education	9,605,327	2.06
I Charter Schools	10,885,914	2.33
J Rentals	760,441	0.16
K Pupil Transportation Services	16,738,862	3.59
L Operations & Maintenance of Facilities	23,880,354	5.12
M Districtwide Non-Departmental Services	18,720,125	4.01
	<u>\$ 466,563,008</u>	<u>100.00 %</u>

Anchorage School District
Fiscal Year 2006-2007

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2005-2006 Revised	% Of Total	FY 2006-2007 Projections	% Of Total
<u>GENERAL ADMINISTRATION</u>					
1001	School Board	\$ 446,575		\$ 482,475	
1002	Superintendent	1,280,487		1,295,783	
1004	Chief Financial Officer	301,358		327,016	
1006	Assistant Superintendent, Instruction	289,436		294,318	
1007	Assistant Superintendent, Support Services	213,931		223,246	
1010	Budgeting	455,834		499,954	
1011	Accounting	1,663,638		1,774,588	
1012	Purchasing	1,279,581		1,295,824	
1013	Risk Management	484,515		477,780	
1016	Human Resources	2,839,017		3,002,483	
1019	Demographic / GIS Services	155,529		154,782	
1023	Government Relations / Legislative Liaison	124,318			
1050	Communications	719,469		793,194	
1065	Warehouse	1,622,439		1,749,845	
	TOTAL GENERAL ADMINISTRATION	11,876,127	2.74%	12,371,288	2.65%
<u>ELEMENTARY SCHOOLS</u>					
1031	Elementary Education	1,065,913		1,146,489	
1100-1499	Elementary School Expenditures	124,005,104		132,161,095	
	TOTAL ELEMENTARY SCHOOLS	125,071,017	28.88%	133,307,584	28.57%
<u>MIDDLE SCHOOLS</u>					
1032	Middle School Education	452,260		472,267	
1034	Student Activities - Middle School	195,483		203,422	
1450, 1700-1799	Middle School Expenditures	44,824,167		46,889,946	
	TOTAL MIDDLE SCHOOLS	45,471,910	10.50%	47,565,635	10.19%
<u>HIGH SCHOOLS</u>					
1030	High School Education	430,053		468,440	
1033	Student Activities - High School	601,340		605,137	
1800-1899	High School Expenditures	83,045,362		90,526,840	
	TOTAL HIGH SCHOOLS	84,076,755	19.42%	91,600,417	19.63%

<u>Org. No.</u>	<u>Description</u>	<u>FY 2005-2006 Revised</u>	<u>% Of Total</u>	<u>FY 2006-2007 Projections</u>	<u>% Of Total</u>
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	351,334		380,486	
1603	Deaf	1,803,047		2,062,096	
1604	Blind/Visually Impaired	582,499		640,944	
1625	Whaley School	4,278,691		3,580,206	
1630	Providence Heights	116,710		117,100	
1638	Speech-Language	6,296,429		7,005,785	
1653	Psychology	3,696,712		4,052,792	
1655	OT/PT Program	2,839,096		3,161,681	
1658	Special Education - Middle School	6,979,811		7,718,340	
1660	Special Education - Elementary	19,905,721		27,060,581	
1663	Mt. Iliamna School	4,249,603		1,675,683	
1665	Special Education - High School	10,111,278		11,360,081	
1666	Special Education - Outreach	177,687		194,195	
1667	Alternative Career Education	1,459,330		1,769,749	
1670	Special Schools Program	1,253,802		1,354,290	
1673	Health Services	4,651,098		5,365,357	
1678	Special Ed Summer School	85,036		90,822	
1679	Unallocated Special Education Resources	269,274		284,274	
	TOTAL SPECIAL EDUCATION SERVICES	69,107,158	15.96%	77,874,462	16.70%
<u>INSTRUCTIONAL SUPPORT</u>					
1036	Curriculum & Instructional Services	3,846,465		2,785,485	
1037	Training and Professional Development	921,103		920,393	
1038	Assessment and Evaluation	972,876		914,108	
1039	Technology / M. I. S.	9,551,366		7,411,814	
1043	Music - Districtwide	2,984,617		3,187,359	
1045	Art - Districtwide	138,464		142,563	
1047	District Accountability			120,668	
1048	Grant Writer Services	268,595		282,496	
1049	Publications Services	990,898		1,078,532	
1051	Library Resources	540,760		564,296	
1052	Audio-Visual Services	1,055,431		1,111,806	
1067	Community Resources	165,668		179,033	
	TOTAL INSTRUCTIONAL SUPPORT	21,436,243	4.95%	18,698,553	4.01%
<u>GIFTED</u>					
1612	Gifted	3,991,522	92%	4,554,046	0.98%
	TOTAL GIFTED	3,991,522		4,554,046	
<u>BILINGUAL / MULTICULTURAL EDUCATION</u>					
1680	Bilingual/Multicultural Education	8,975,194		9,605,327	
	TOTAL BILINGUAL / MULTICULTURAL EDUCATION	8,975,194	2.07%	9,605,327	2.06%

Org. No.	Description	FY 2005-2006 Revised	% Of Total	FY 2006-2007 Projections	% Of Total
<u>CHARTER SCHOOLS</u>					
1510	Aquarian Charter School	2,309,235		2,408,499	
1530	Eagle Academy Charter School	1,382,101		1,435,786	
1540	Family Partnership Charter School	1,891,860		1,946,654	
1545	Frontier Charter School	1,300,713		1,368,582	
1550	Highland Tech High Charter School	2,183,439		2,182,581	
1595	Winterberry Charter School	1,290,751		1,402,694	
1599	Unallocated Charter Schools	<u>34,720</u>		<u>141,118</u>	
	TOTAL CHARTER SCHOOLS	10,392,819	2.40%	10,885,914	2.33%
<u>RENTALS</u>					
1066	Rentals	633,671		760,441	
	TOTAL RENTALS	633,671	.15%	760,441	0.16%
<u>SERVICES</u>					
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	87,534		88,609	
1080	Pupil Transportation - Administration	756,547		826,785	
1081	Bus Operations	14,388,642		14,692,881	
1082	Garage & Bus Maintenance	<u>1,080,641</u>		<u>1,130,587</u>	
	TOTAL PUPIL TRANSPORTATION SERVICES	16,313,364	3.78%	16,738,862	3.59%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	2,911,005		2,973,952	
1062	Security/Emergency Preparedness	372,107		223,720	
1063	Maintenance	16,003,702		17,035,271	
1064	Maintenance Projects	3,141,335		2,483,550	
1084	Facilities Maintenance - Vehicle Maintenance	<u>1,277,030</u>		<u>1,163,861</u>	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	23,705,179	5.47%	23,880,354	5.12%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	244,499		253,324	
1098	Sick Leave Bank	286,756		286,793	
1099	Fixed Charges	<u>11,421,462</u>		<u>18,180,008</u>	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	11,952,717	2.76%	18,720,125	4.01%
	TOTAL GENERAL FUND	<u>\$ 433,003,676</u>	<u>100.00%</u>	<u>\$ 466,563,008</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2006-2007

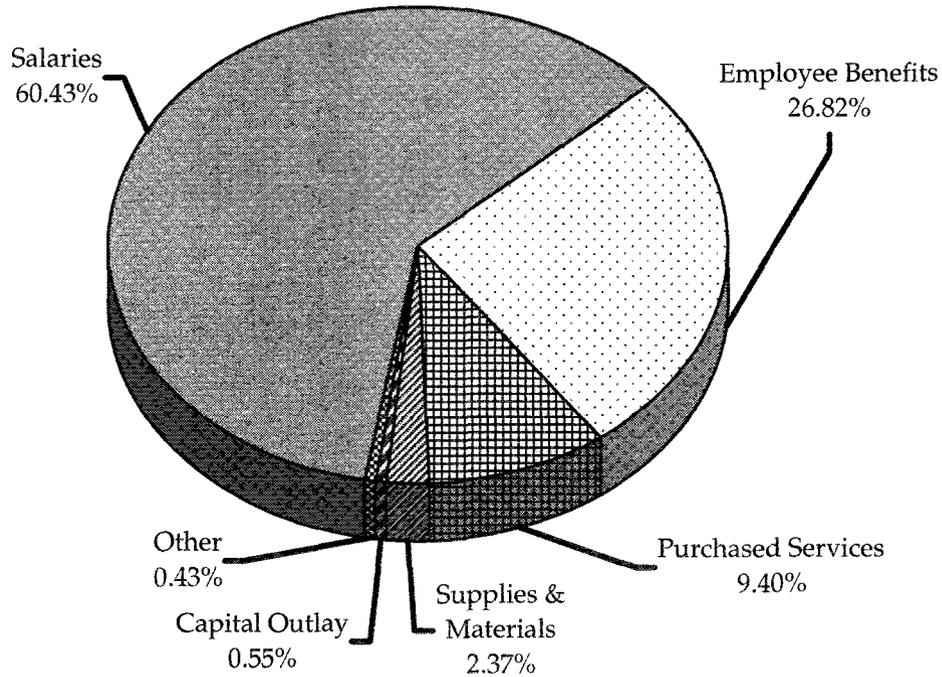
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

Code	Object of Expenditure	FY 2004-2005		FY 2005-2006		FY 2006-2007	
		Revised	Percent	Revised	Percent	Projections	Percent
1000	Salaries	\$ 253,960,073	63.79%	\$ 266,118,745	61.45%	\$ 281,928,903	60.43%
2000	Employee Benefits	88,046,364	22.12%	103,467,487	23.90%	125,110,203	26.82%
3000	Purchased Services	35,865,679	9.01%	45,761,427	10.57%	43,860,578	9.40%
4000	Supplies & Materials	13,539,792	3.40%	11,723,247	2.71%	11,078,574	2.37%
5000	Capital Outlay	3,635,959	0.91%	3,700,218	0.85%	2,570,821	0.55%
6000	Other	<u>3,059,370</u>	<u>0.77%</u>	<u>2,232,552</u>	<u>0.52%</u>	<u>2,013,929</u>	<u>0.43%</u>
	TOTAL	\$ <u>398,107,237</u>	<u>100.00%</u>	\$ <u>433,003,676</u>	<u>100.00%</u>	\$ <u>466,563,008</u>	<u>100.00%</u>

		FY 2004-2005	
		Audited Actual	Percent
1000	Salaries	\$ 249,080,376	63.82%
2000	Employee Benefits	86,784,802	22.24%
3000	Purchased Services	34,702,402	8.89%
4000	Supplies & Materials	13,220,876	3.39%
5000	Capital Outlay	3,540,464	0.91%
6000	Other	<u>2,933,626</u>	<u>0.75%</u>
	TOTAL	\$ <u>390,262,546</u>	<u>100.00%</u>

Anchorage School District
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GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 281,928,903	60.43%
Employee Benefits	125,110,203	26.82%
Purchased Services	43,860,578	9.40%
Supplies & Materials	11,078,574	2.37%
Capital Outlay	2,570,821	0.55%
Other	<u>2,013,929</u>	<u>0.43%</u>
	<u>\$ 466,563,008</u>	<u>100.00%</u>

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

Anchorage School District
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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
1000	Pending Negot.- Salaries / Wages	\$	\$ 1,653,319	\$ 10,412,000	\$ 16,700,000
1011	School Board Fees	120,567	120,600	131,000	153,906
1100	Superintendent	135,019	135,020	136,990	141,100
1110	Asst. Superintendent Certificated	101,592	101,592	101,592	104,640
1111	Asst. Superintendent Classified	101,592	101,592	101,592	104,640
1170	Program Directors Certificated	987,199	987,199	1,292,384	1,240,009
1171	Program Directors Classified	1,494,249	1,569,358	1,547,544	1,637,036
1180	Other Professionals Certificated	791,427	779,514	646,811	669,119
1181	Other Professionals Classified	4,848,258	5,136,891	4,970,101	5,180,928
1191	Technical Classified	3,934,889	4,082,136	4,081,733	4,396,219
1201	Clerical-Classified	10,706,374	10,809,819	11,231,994	11,340,664
1211	Extra Help Classified	1,550,888	1,463,045	1,108,878	1,284,879
1220	Extra Help Certificated	529,742	583,998	208,046	198,076
1231	Teacher Assistants	13,824,556	13,800,348	14,719,514	15,061,028
1240	Nurses	3,441,454	3,694,472	3,761,435	4,125,101
1250	Coordinators - Certificated	96,353	96,353	77,355	82,844
1260	Sr. Curric. Specialists Certificated	620,132	604,468	680,847	577,666
1261	Sr. Curric. Specialists Classified	81,223	81,223	82,441	84,914
1271	Sick Leave Bank Classified	238,263	275,000	263,900	263,900
1280	Librarians	4,052,629	3,855,600	3,921,500	4,068,750
1290	Masters Degree Bonus	701,334	761,234	791,506	795,019
1300	Principals	10,496,775	10,491,952	11,104,898	11,539,042
1310	Elementary Teachers	62,014,625	63,283,093	62,744,584	65,179,062
1320	Secondary Teachers	45,476,927	47,656,610	47,743,210	48,985,869
1330	Added Duty Increment Certificated	3,391,879	3,595,402	3,228,557	3,379,089
1331	Added Duty Increment Classified	463,942	558,788	408,023	368,748
1340	Dept. Chairperson	536,531	562,331	560,407	809,800
1350	Added Days Certificated	2,882,991	3,086,836	2,775,448	2,690,628
1351	Added Days Classified	144,499	150,635	45,501	42,219
1360	Special Service Teachers	31,707,196	32,413,158	34,785,010	36,826,851
1370	Substitute Teachers Certificated	115,858	83,683	104,918	96,456
1371	Substitute Teachers Classified	5,985,708	5,209,719	5,109,461	5,114,857
1380	Personal Leave Certificated	551,865	914,526	940,048	1,032,536
1381	Personal Leave Classified	1,816,377	1,741,090	1,866,485	1,995,500
1390	Voc. - Ed. Teachers	4,625,331	4,838,400	4,908,200	5,160,750
1400	Counselors	5,053,580	4,667,040	4,786,760	4,861,500
1410	Recruitment Incentive	206,000	265,000	265,000	250,000
1501	Return to Work		5,000	3,000	3,000
1621	Bus Drivers	1,713,174	1,588,581	1,611,822	1,625,202
1631	Bus Attendants	426,786	418,500	425,046	446,206
1641	Drivers - Extra Help	329,422	215,000	215,000	215,000
1681	Cust. Security Spvsrs.	460,351	464,291	506,654	536,250
1701	Custodians	9,635,630	9,567,147	9,872,603	10,072,197
1741	Custodians - Extra Help	453,068	390,000	396,275	400,145
1801	Maintenance	9,024,096	9,141,276	9,536,797	10,053,511
1841	Maintenance - Extra Help	267,297	339,204	277,000	277,000
1851	Home School Coordinators	2,096,665	2,139,999	2,212,052	2,338,424
1861	Noon Duty Attendants	786,063	920,031	916,823	918,623
1891	Wage Settlement Classified	60,000	60,000		
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	249,080,376	253,960,073	266,118,745	281,928,903

Anchorage School District
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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2004-2005	FY 2004-2005	FY 2005-2006	FY 2006-2007
		Audited Actual	Revised	Revised	Projections
2100	Group Life	580,390	587,524	594,181	599,573
2200	Group Medical	37,192,706	37,622,126	39,680,686	46,699,727
2250	Insurance - Other	11,000	11,000	11,000	11,000
2350	Employee Assistance	71,853	72,000	72,000	80,000
2400	Bus Drivers' Medical	599,921	589,872	615,266	615,000
2500	Workers' Compensation	4,124,974	3,928,350	4,313,643	4,225,872
2550	Unemployment Insurance	310,120	265,039	280,169	326,128
2600	Social Security	4,236,197	4,338,297	4,415,344	4,538,345
2610	Medicare	3,023,714	3,161,031	3,208,016	3,347,793
2700	T.R.S. - Cert. Retirement	27,976,004	28,968,964	38,414,533	49,435,841
2750	Prof. Affiliations	29,600	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	8,443,619	8,588,161	11,945,889	15,510,500
2900	Driver Pension Trust	184,704	184,000	186,760	190,424
2980	Attrition Benefits		-300,000	-300,000	-500,000
2000's	EMPLOYEE BENEFITS	86,784,802	88,046,364	103,467,487	125,110,203
3010	Contract. Services - Admin.	2,120,333	2,160,292	3,643,219	1,962,716
3020	Indirect Cost	-1,956,713	-1,980,800	-2,294,800	-2,130,600
3030	Contract. Services - Instr.	2,353,605	2,476,711	3,550,286	2,685,303
3040	ASD Contracted Services	12,659	11,983		
3050	Equipment Repair	642,551	720,902	755,279	774,983
3060	Cont. Services - Custodial	43,230	44,230	34,010	34,010
3070	Cont. Services - Grounds	882,071	892,120	1,380,380	1,016,200
3080	Cont. Services - Buildings	2,697,316	2,727,245	2,868,175	2,664,095
3090	Stipend Payments - Admin.	21,027	21,028	18,000	18,000
3100	Legal Fees	724,777	859,836	885,000	881,000
3120	Cont. Transportation	9,605,006	9,777,362	10,195,500	10,207,200
3130	Activity Trips	366,250	381,521	418,785	443,000
3140	Transfer - Fld./Act. Trips	-372,996	-350,000	-350,000	-375,000
3150	Stipend - Student	22,706	23,860	17,000	17,000
3160	Student Travel	138,441	139,377	129,600	130,600
3200	Rental Land & Bldgs.	2,432,282	2,438,009	3,089,551	3,096,130
3210	Rental - Equipment	48,834	58,693	67,038	65,339
3220	Copiers	1,498,944	1,466,520	1,396,554	1,401,030
3230	Advertising				113,700
3400	Board Contingency	6,600	6,600	6,600	6,600
3410	Cont. Services - Board	38,726	38,750	38,750	38,750
3430	Mileage In-District	347,862	356,474	359,671	382,192
3500	Heat For Buildings	2,641,134	2,644,390	3,267,700	3,986,800
3510	Water and Sewer	401,911	445,575	528,700	507,600
3520	Electricity	6,790,089	6,950,008	7,500,400	8,243,700
3530	Telephone	2,186,656	2,293,046	2,510,467	2,533,627
3540	Refuse	502,735	671,647	709,500	566,900
3600	Travel Out-of-District	156,593	165,302	121,950	139,550
3610	Registration/Membership Fees	133,899	137,300	42,273	53,962
3650	Reimbursement Expense	1,290	2,000	2,000	1,000
3750	Data Processing	1,616	1,616	1,616	1,616
3980	Unallocated Adjustments	212,968	284,082	4,868,223	4,393,575
3000's	PURCHASED SERVICES	34,702,402	35,865,679	45,761,427	43,860,578

Anchorage School District
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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
4010	Office Supplies	1,384,804	1,476,147	1,654,606	1,556,294
4020	Textbooks	2,359,199	2,470,539	2,650,476	1,466,715
4030	Library A/V Supplies	543,390	571,349	593,799	514,362
4040	Teaching Supplies	4,843,554	4,925,237	3,229,857	3,637,367
4050	Health Supplies	94,619	100,405	98,975	102,681
4060	Meals and Food	110,647	129,928	105,902	109,613
4100	Fuel	730,117	731,980	685,700	959,450
4110	Oil, Grease, & Lube	47,741	47,752	65,453	66,328
4120	Tires	42,400	42,400	50,880	54,816
4130	Repair Parts	650,663	665,233	728,650	747,350
4140	Garage Supplies	20,353	20,500	20,500	20,500
4200	Custodial Supplies	911,683	918,357	552,449	542,598
4250	Bldgs. / Grounds Supplies	1,472,674	1,405,525	1,254,000	1,268,500
4260	Warehouse Supplies	9,834	10,500	8,500	8,500
4880	Self-Insured Supplies	3,299	24,440	24,000	24,000
4980	Inventory Adjustment	-4,101	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	13,220,876	13,539,792	11,723,247	11,078,574
5400	Expendable Equipment	620,457	614,024	451,303	345,059
5410	Replacement Equipment	482,037	527,811	1,073,398	507,901
5440	New Equipment	1,973,944	2,039,731	1,732,689	1,224,055
5460	Other Capital Outlay Expense	463,599	402,861	387,828	438,806
5480	Remodeling	181	1,172		
5880	Self-Insured Equipment	246	50,360	55,000	55,000
5000's	CAPITAL OUTLAY	3,540,464	3,635,959	3,700,218	2,570,821
6010	ASAA Dues	115,716	117,116	113,325	111,725
6020	Pupil Activity Expense	298,242	300,959	284,770	205,770
6050	Property Insurance	851,075	950,000	1,067,000	921,000
6060	Fidelity Bond	3,517	3,250	4,050	8,300
6070	Liability Insurance	1,090,449	1,092,145	733,407	737,134
6080	Bad Debt Expense	2,170	20,000	20,000	20,000
6100	Settlements	65,900	65,900		
6230	Transfer to Municipality	500,000	505,000	5,000	5,000
6550	NSF - Bad Checks	6,557	5,000	5,000	5,000
6000's	OTHER EXPENDITURES	2,933,626	3,059,370	2,232,552	2,013,929
	TOTAL	\$ 390,262,546	\$ 398,107,237	\$ 433,003,676	\$ 466,563,008
1000's	Salaries and Wages	\$ 249,080,376	\$ 253,960,073	\$ 266,118,745	\$ 281,928,903
2000's	Employee Benefits	86,784,802	88,046,364	103,467,487	125,110,203
3000's	Purchased Services	34,702,402	35,865,679	45,761,427	43,860,578
4000's	Supplies and Materials	13,220,876	13,539,792	11,723,247	11,078,574
5000's	Capital Outlay	3,540,464	3,635,959	3,700,218	2,570,821
6000's	Other Expenditures	2,933,626	3,059,370	2,232,552	2,013,929
	TOTAL	\$ 390,262,546	\$ 398,107,237	\$ 433,003,676	\$ 466,563,008

Anchorage School District
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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)
1191	Technical									
1201	Clerical	47,206	43,641	55,304	51,725	45,410	52,403	54,456	44,324	61,507
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	500	1,200	1,425	1,200
1231	Teacher Assistants	30,968	18,022	26,747	26,391	20,957	25,816	18,773	17,863	26,466
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,523	2,644	5,288	4,160	4,935	6,286	6,110	3,737	4,700
1300	Principals	86,360	89,503	84,217	72,517	72,517	84,217	72,517	76,711	125,320
1310	Elementary Teachers	1,181,250	538,125	1,128,750	876,750	1,050,000	1,351,875	1,312,500	782,250	997,500
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,258	3,476	1,226	1,056	1,056	1,226	1,056	1,117	3,997
1371	Substitute Teachers Classified	35,190	16,815	33,690	26,490	31,440	40,065	38,940	23,790	29,940
1380	Personal Leave Certificated	6,768	3,240	6,480	5,098	6,048	7,704	7,488	4,579	5,760
1381	Personal Leave Classified	7,780	6,422	8,932	8,294	7,716	7,602	7,511	6,806	8,757
1400	Counselors									
1701	Custodians	72,991	63,937	93,644	84,503	86,671	68,990	73,357	71,772	82,178
1741	Custodians - Extra Help	130	135	135	135	130	130	140	125	130
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	19,463	15,570	15,570
2100	Group Life	3,329	1,793	3,237	2,661	3,031	3,732	3,612	2,381	3,034
2200	Group Medical	245,400	138,300	241,200	200,880	228,600	272,700	266,400	181,560	224,700
2500	Workers' Compensation	19,726	12,801	21,102	17,798	19,498	20,926	20,842	15,675	19,301
2550	Unemployment Insurance	1,907	1,055	1,868	1,514	1,724	2,116	2,057	1,363	1,746
2600	Social Security	13,097	10,049	14,597	13,300	12,977	13,086	13,258	11,263	13,995
2610	Medicare	18,885	10,492	18,606	15,278	17,279	20,927	20,491	13,669	17,396
2700	T.R.S.-Certificated Retirement	345,467	179,649	331,251	262,645	307,690	389,264	375,940	239,181	308,533
2800	P.E.R.S.-Classified Retirement	36,689	30,490	42,638	39,468	37,143	35,730	35,581	32,516	41,293
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	510	320	340	415	440	648	660	735
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	10,250	4,750	9,400	7,250	9,400	11,350	11,550	6,400	9,950
3430	Mileage/In-District	600	200	700	300	300	525	740	1,500	1,000
3500	Heat for Buildings	35,000	18,400	23,000	27,500	46,800	39,700	31,000	30,300	51,900
3510	Water and Sewer	4,000	3,400	4,200	20,700	3,600	4,100		2,200	4,900
3520	Electricity	64,800	40,500	61,900	48,100	70,800	69,400	59,200	43,900	89,800
3530	Telephone	8,800	13,800	24,400	7,800	14,500	14,900	13,200	16,700	14,800
3540	Refuse	4,800	4,700	2,800	2,500	5,000	5,000	6,600	5,000	2,600
3980	Unallocated Adjustments									
4010	Office Supplies	3,000	1,200	2,000	6,068	3,000	2,974	1,700	1,020	2,100
4020	Textbooks	14,029	8,268	11,397	10,481	16,468	16,958	24,307	7,695	14,227
4030	Library A/V Supplies	4,190	2,664	3,300	3,783	4,000	5,451	3,788	4,010	4,500
4040	Teaching Supplies	20,835	8,561	21,575	9,256	17,518	19,822	17,162	12,288	19,794
4050	Health Supplies	600	297	500	287	392	550	448	605	900
4060	Meals and Food	500		400	500	200	496	200	200	200
4130	Repair Parts								25	
4200	Custodial Supplies	274	75	250	75	275	900	159	150	425
5400	Expendable Equipment	974	1,503	900	983	405	867	698	750	1,000
5410	Replacement Equipment	1,000		1,000					750	
5440	New Equipment	1,000		2,500	920		4,831	2,154	1,200	1,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 2,411,591	\$ 1,352,370	\$ 2,366,299	\$ 1,934,351	\$ 2,224,740	\$ 2,678,979	\$ 2,585,096	\$ 1,742,880	\$ 2,272,704

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	CAMPBELL (1130)	CHESTER VALLEY (1140)	CHINOOK (1150)	CHUGACH OPTIONAL (1160)	CHUGIAK (1170)	COLLEGE GATE (1174)	CREEKSIDE PARK (1180)	DENALI (1190)	EAGLE RIVER (1200)
1191	Technical									
1201	Clerical	45,388	45,906	50,011	46,060	54,165	50,507	49,892	54,037	45,723
1211	Extra Help	1,425	1,425	500	1,425	1,200	1,425	1,425	1,425	1,425
1231	Teacher Assistants	53,514	16,576	38,036	17,479	35,897	30,488	27,459	28,550	17,336
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,053	3,349	6,392	2,879	5,969	4,371	5,205	5,053	4,289
1300	Principals	79,360	86,360	74,614	72,517	88,503	84,217	89,503	81,789	72,517
1310	Elementary Teachers	1,023,750	695,625	1,323,000	590,625	1,281,000	871,500	1,057,875	1,023,750	853,125
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,156	1,258	1,087	1,056	1,289	1,226	4,345	1,191	1,056
1371	Substitute Teachers Classified	32,190	21,315	40,740	18,315	38,040	27,840	33,165	32,190	27,315
1380	Personal Leave Certificated	6,192	4,104	7,834	3,528	7,315	5,357	6,379	6,192	5,256
1381	Personal Leave Classified	9,512	6,484	8,849	6,580	8,815	8,835	7,718	8,613	6,815
1400	Counselors	52,500		52,500			52,500	52,500	52,500	52,500
1701	Custodians	84,990	64,255	84,132	65,053	80,823	92,840	72,666	85,868	70,866
1741	Custodians - Extra Help	130	135	125	135	130	125	130	130	130
1861	Noon Duty Attendants	15,570	11,678	19,463	11,678	15,570	15,570	15,570	15,570	15,570
2100	Group Life	3,169	2,153	3,842	1,913	3,618	2,769	3,165	3,117	2,671
2200	Group Medical	232,800	163,500	280,680	146,700	265,560	208,440	234,060	232,800	201,300
2500	Workers' Compensation	19,946	14,254	22,537	13,231	21,478	19,115	19,087	19,900	16,710
2550	Unemployment Insurance	1,805	1,251	2,171	1,101	2,062	1,604	1,824	1,789	1,516
2600	Social Security	15,048	10,401	14,995	10,336	14,548	14,113	12,897	14,034	11,480
2610	Medicare	18,081	12,432	21,654	11,154	20,420	16,037	18,032	17,843	15,199
2700	T.R.S.-Certificated Retirement	316,320	219,205	392,873	188,253	371,967	278,016	328,659	316,961	270,153
2800	P.E.R.S.-Classified Retirement	44,626	30,767	41,784	31,217	41,471	42,185	36,411	40,882	32,509
3030	Contractual Services-Instruction								2,275	
3050	Equipment Repair	610	490	510	340	330	935	340	585	510
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	8,700	7,150	11,450	5,300	10,300	6,600	9,450	9,150	7,900
3430	Mileage/In-District	545	325	800	250	300	500		400	750
3500	Heat for Buildings	39,700	22,500	30,900	22,700	25,400	28,000	35,000	33,700	24,100
3510	Water and Sewer	4,200	3,600	4,700	3,400	2,600	3,400	3,900	9,100	3,300
3520	Electricity	64,400	46,100	73,900	40,900	59,300	45,400	71,200	52,200	45,900
3530	Telephone	13,400	14,600	11,300	16,900	14,900	9,700	14,700	15,700	13,800
3540	Refuse	4,200	5,000	5,100	4,400	5,000	4,500	5,000	2,600	5,100
3980	Unallocated Adjustments									
4010	Office Supplies	2,414	1,900	1,522	4,235	1,500	1,000	3,000	6,000	1,700
4020	Textbooks	11,437	9,241	19,504	4,855	11,359	12,275	13,304	3,454	7,294
4030	Library A/V Supplies	2,000	3,431	3,008	2,117	4,000	2,982	4,000	8,825	2,640
4040	Teaching Supplies	16,400	12,358	18,000	10,026	26,420	10,509	16,000	19,210	18,570
4050	Health Supplies	375	694	547	838	500	391	795	279	608
4060	Meals and Food	200	250	200	200	300	300	300	400	250
4130	Repair Parts					50	50	150		
4200	Custodial Supplies	200	325	75	250	150	500	400	122	75
5400	Expendable Equipment	2,300	1,676	3,510		500		1,464		1,486
5410	Replacement Equipment	2,000		4,500	560	1,500				
5440	New Equipment	2,000				500	3,000	1,500		1,380
5460	Equipment Replacement Fund		516		417					
6020	Pupil Activity Expense									
TOTALS		\$ 2,297,456	\$ 1,602,439	\$ 2,737,195	\$ 1,418,773	\$ 2,584,599	\$ 2,018,972	\$ 2,318,320	\$ 2,268,034	\$ 1,920,674

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	FAIRVIEW (1210)	FIRE LAKE (1215)	GIRDWOOD (1220)	GOVERNMENT HILL (1230)	HOMESTEAD (1235)	HUFFMAN (1237)	INLET VIEW (1240)	KASUUN (1242)	KENNEDY (1244)	KLATT (1245)
1191	Technical										
1201	Clerical	55,328	37,275	42,877	50,960	49,201	46,926	45,767	51,331		60,158
1211	Extra Help	1,425	1,425	1,425	1,200	1,425	1,425	1,425	1,425		1,425
1231	Teacher Assistants	29,545	21,412	8,206	17,828	18,356	18,549	16,768	25,542		19,988
1280	Librarians	52,500	52,500	26,250	52,500	52,500	52,500	52,500	52,500		52,500
1290	Masters Degree Bonus	5,111	3,290	2,163	5,640	4,077	4,442	2,679	5,593		4,406
1300	Principals	117,606	81,789	81,789	84,217	89,503	88,503	79,360	70,420		81,789
1310	Elementary Teachers	1,036,875	682,500	378,000	1,155,000	858,375	939,750	546,000	1,197,000		931,875
1320	Secondary Teachers			78,750							
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600		5,600
1331	Added Duty Increment Classified			16,050							
1340	Department Chairperson	800	1,750	1,750	1,750	1,750	1,750	1,750	1,750		1,750
1350	Added Days Certificated	1,713	1,191	1,191	1,226	5,214	1,289	1,156	1,026		1,191
1371	Substitute Teachers Classified	32,565	20,940	13,590	35,940	25,965	28,290	17,040	35,640		28,065
1380	Personal Leave Certificated	6,264	4,032	2,650	6,912	4,997	5,443	3,283	6,854		5,400
1381	Personal Leave Classified	8,279	6,698	5,791	7,727	7,094	7,083	6,473	8,151		7,892
1400	Counselors	52,500			52,500						
1701	Custodians	75,535	73,859	63,413	83,814	71,324	73,736	63,937	82,890		72,971
1741	Custodians - Extra Help	135	135	130	125	130	135	135	130		130
1861	Noon Duty Attendants	15,570	11,678	7,785	15,570	15,570	15,570	11,678	15,570		11,678
2100	Group Life	3,237	2,153	1,520	3,398	2,563	2,749	1,811	3,396		2,731
2200	Group Medical	239,400	165,600	121,080	253,800	193,740	206,760	139,560	252,120		205,500
2500	Workers' Compensation	19,437	14,914	11,677	20,832	16,543	17,452	12,770	20,601		17,347
2550	Unemployment Insurance	1,841	1,235	905	1,940	1,487	1,586	1,050	1,918		1,580
2600	Social Security	13,539	10,752	9,876	13,216	11,721	11,886	10,120	13,682		12,543
2610	Medicare	18,358	12,354	9,128	19,226	14,749	15,706	10,570	19,207		15,763
2700	T.R.S.-Certificated Retirement	329,575	214,586	149,066	351,726	263,365	283,242	178,455	345,357		279,424
2800	P.E.R.S.-Classified Retirement	38,932	32,175	31,689	37,036	33,710	33,792	30,701	38,774		37,162
3030	Contractual Services-Instruction										
3050	Equipment Repair	925	340	280	510	1,010	2,250	510	4,956		565
3130	Activity Trips			3,600							
3210	Rental-Equipment		660								
3220	Copiers	8,750	6,000	3,650	10,600	7,200	8,400	4,550	9,950		8,800
3430	Mileage/In-District	250	1,300	3,000	600	2,300	400	750	650		550
3500	Heat for Buildings	29,500	25,600	12,200	35,100	22,500	28,500	22,600	38,900	28,100	32,900
3510	Water and Sewer	3,800	4,600	800	3,400	2,800		2,600	4,200	10,600	3,100
3520	Electricity	64,500	41,500	34,200	47,600	49,200	73,800	26,800	72,000	20,900	47,300
3530	Telephone	12,900	11,700	10,100	13,100	17,800	12,100	15,400	15,300	8,600	14,500
3540	Refuse	2,900	5,000	3,400	7,800	5,500	7,400	3,600	2,700	8,400	5,100
3980	Unallocated Adjustments										
4010	Office Supplies	3,500	2,300	1,260	1,500	550	4,000	1,525	500		2,000
4020	Textbooks	10,495	9,050	3,733	7,623	12,212	11,499	7,242	7,993		11,677
4030	Library A/V Supplies	5,325	4,580	3,000	2,423	3,998	4,000	1,001	7,396		3,500
4040	Teaching Supplies	16,504	10,160	5,631	28,825	15,347	15,224	10,639	20,767		13,516
4050	Health Supplies	500	225	168	474	966	700	500	483		550
4060	Meals and Food	300	200	150	200		300	215	500		300
4130	Repair Parts							100			
4200	Custodial Supplies	225	75	264	250	150	200	500	100		400
5400	Expendable Equipment			550	1,000				1,500		850
5410	Replacement Equipment			700							3,800
5440	New Equipment		1,000						5,454		
5460	Equipment Replacement Fund			1,633	1,633						
6020	Pupil Activity Expense			3,000							
TOTALS		\$ 2,322,044	\$ 1,584,133	\$ 1,163,670	\$ 2,442,321	\$ 1,890,492	\$ 2,032,937	\$ 1,339,120	\$ 2,449,826	\$ 76,600	\$ 2,008,276

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ACCOUNT NO.	ACCOUNT NAME	KINCAID (1246)	LAKE HOOD (1248)	LAKE OTIS (1250)	MT. SPURR (1257)	MT. VIEW (1260)	MULDOON (1270)	NORTH STAR (1280)	NORTHERN LIGHTS ABC (1290)	NORTHWOOD (1300)
1191	Technical					26,179				
1201	Clerical	57,053	49,242	43,702	40,166	44,558	41,103	48,437	63,539	59,958
1211	Extra Help	1,200	1,425	1,425	1,425	1,425	1,425	1,200	500	1,425
1231	Teacher Assistants	29,967	29,261	28,925	24,782	27,459	26,199	28,675		24,974
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,793	5,029	5,053	3,525	4,113	4,700	4,935	6,651	4,230
1300	Principals	89,503	70,420	84,217	86,360	114,129	112,639	124,271	79,360	72,517
1310	Elementary Teachers	1,241,625	1,071,000	1,023,750	735,000	813,750	945,000	997,500	1,197,000	840,000
1320	Secondary Teachers								236,250	
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	800	1,750	800	1,750	1,750
1350	Added Days Certificated	3,476	1,026	1,226	1,258	1,662	1,640	3,982	1,156	1,056
1371	Substitute Teachers Classified	36,915	32,040	32,190	22,440	26,190	29,940	31,440	41,850	26,940
1380	Personal Leave Certificated	7,099	6,163	6,192	4,320	5,040	5,760	6,048	8,150	5,184
1381	Personal Leave Classified	8,889	8,765	8,214	6,183	7,863	7,179	8,412	7,568	8,268
1400	Counselors			52,500		52,500	52,500	52,500		52,500
1701	Custodians	86,344	94,477	89,742	54,407	82,700	73,559	88,409	86,999	75,199
1741	Custodians - Extra Help	125	135	135		130	135	130	140	135
1861	Noon Duty Attendants	15,570	15,570	15,570	11,678	15,570	11,678	15,570	15,570	11,678
2100	Group Life	3,502	3,105	3,117	2,269	2,824	2,997	3,154	3,876	2,670
2200	Group Medical	259,260	231,960	232,800	169,800	209,100	220,500	233,100	289,920	199,200
2500	Workers' Compensation	21,608	20,482	20,180	13,748	18,081	18,177	20,231	23,115	17,138
2550	Unemployment Insurance	2,019	1,773	1,784	1,292	1,574	1,688	1,807	2,218	1,527
2600	Social Security	14,635	14,317	13,634	9,987	14,388	11,855	13,780	13,401	12,932
2610	Medicare	19,999	17,845	17,751	12,806	15,881	16,861	17,974	21,975	15,379
2700	T.R.S.-Certificated Retirement	362,559	312,597	317,601	229,442	270,645	304,624	321,660	409,140	266,740
2800	P.E.R.S.-Classified Retirement	42,071	41,980	39,407	28,944	43,898	34,191	40,171	36,539	38,864
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	340	340	565	340	340	510	1,045	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	11,100	9,000	9,250	6,050	7,200	8,500	8,950	12,700	8,800
3430	Mileage/In-District	500	400	300	300	790	200	2,000	600	300
3500	Heat for Buildings	32,800	39,600	25,200	27,000	30,000	42,200	44,600	23,400	37,100
3510	Water and Sewer	4,400	3,800	5,100	16,000	5,500	3,600	3,700	3,400	3,600
3520	Electricity	83,600	74,800	47,800	36,700	61,500	74,300	54,400	70,600	64,000
3530	Telephone	14,200	13,700	11,600	15,200	19,600	15,900	11,500	8,200	9,600
3540	Refuse	2,900	3,400	7,300	1,800	10,500	2,000	10,800	1,900	5,000
3980	Unallocated Adjustments									
4010	Office Supplies	2,000	4,000	6,000	1,083	3,671	2,500	1,816	5,000	2,100
4020	Textbooks	15,317	15,959	12,439	8,280	12,098	11,155	11,245	20,400	4,650
4030	Library A/V Supplies	6,500	3,250	3,363	2,200	1,738	5,000	3,265	7,000	1,955
4040	Teaching Supplies	25,567	14,905	14,031	10,000	11,191	14,188	19,258	17,300	24,432
4050	Health Supplies	1,947	418	475	750	439	950	110	851	260
4060	Meals and Food	400	200	500	200	250	300	300	300	150
4130	Repair Parts									
4200	Custodial Supplies	125	325	100	100	450	250	200	375	75
5400	Expendable Equipment		1,407	283	3,450				1,493	1,660
5410	Replacement Equipment							750	1,492	
5440	New Equipment			1,799	1,700		2,000	760		
5460	Equipment Replacement Fund			530						
6020	Pupil Activity Expense									
TOTALS		\$ 2,570,588	\$ 2,273,966	\$ 2,245,375	\$ 1,651,060	\$ 2,023,826	\$ 2,167,583	\$ 2,296,450	\$ 2,780,823	\$ 1,962,386

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ACCOUNT NO.	ACCOUNT NAME	NUNAKA VALLEY (1310)	OCEAN VIEW (1315)	O'MALLEY (1320)	ORION (1324)	PTARMIGAN (1328)	RABBIT CREEK (1330)	RAVENWOOD (1335)	ROGERS PARK (1340)	RUSSIAN JACK (1345)
1191	Technical									
1201	Clerical	35,368	61,146	45,548	40,968	46,263	42,682	52,885	62,684	46,894
1211	Extra Help	1,425	500	1,425	1,425	1,425	1,425	1,425	500	1,425
1231	Teacher Assistants	16,768	36,368	17,479	26,069	29,505	18,260	28,022	18,260	21,905
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	3,349	5,675	3,466	4,136	4,677	3,772	5,123	4,794	4,207
1300	Principals	72,517	86,360	74,614	76,711	114,129	89,503	79,360	79,360	81,789
1310	Elementary Teachers	695,625	1,215,375	721,875	871,500	939,750	790,125	1,092,000	1,018,500	834,750
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,056	1,258	1,087	1,117	1,662	2,607	1,156	1,156	1,191
1371	Substitute Teachers Classified	21,315	36,165	22,065	26,340	29,790	24,015	32,640	30,540	26,790
1380	Personal Leave Certificated	4,104	6,955	4,248	5,069	5,731	4,622	6,278	5,875	5,155
1381	Personal Leave Classified	6,245	9,504	7,003	7,727	8,088	6,696	7,977	7,991	7,649
1400	Counselors					52,500				52,500
1701	Custodians	72,157	86,605	75,094	86,050	82,922	70,934	73,894	74,149	82,066
1741	Custodians - Extra Help	125	140	130	130	130	135	135	130	135
1861	Noon Duty Attendants	11,678	15,570	15,570	11,678	15,570	15,570	11,678	15,570	11,678
2100	Group Life	2,183	3,476	2,251	2,649	3,015	2,399	3,123	2,944	2,659
2200	Group Medical	167,700	255,060	171,900	200,040	223,860	182,820	231,120	219,360	202,560
2500	Workers' Compensation	14,739	21,429	15,400	17,791	19,089	15,791	18,904	18,270	17,644
2550	Unemployment Insurance	1,231	1,991	1,287	1,497	1,709	1,388	1,784	1,693	1,519
2600	Social Security	10,235	15,251	11,427	12,423	13,249	11,142	12,937	13,008	12,309
2610	Medicare	12,389	19,797	12,984	15,011	17,124	13,758	17,775	16,910	15,173
2700	T.R.S.-Certificated Retirement	215,553	354,340	222,931	262,386	303,652	244,943	320,415	301,305	267,821
2800	P.E.R.S.-Classified Retirement	30,171	44,683	33,526	37,156	38,514	32,012	37,572	37,642	36,618
3030	Contractual Services-Instruction									
3050	Equipment Repair	490	420	680	660	670	340	490	715	75
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	7,300	10,550	7,350	8,450	8,700	6,950	10,000	11,550	7,550
3430	Mileage/In-District	300	600	600	400		450	800	600	650
3500	Heat for Buildings	28,700	29,600	30,500	43,700	36,500	35,900	30,500	29,600	38,500
3510	Water and Sewer	2,200	2,900		16,500	4,500	5,500		3,900	4,300
3520	Electricity	52,200	78,700	55,800	65,600	81,300	48,200	46,200	56,400	66,700
3530	Telephone	10,800	13,200	9,600	13,200	16,500	10,900	10,000	8,600	12,300
3540	Refuse	2,000	5,000	5,000	3,600	5,500	8,000	4,500	7,500	2,300
3980	Unallocated Adjustments									
4010	Office Supplies	1,000	5,000	3,000	1,083	1,000	2,500	4,087	3,000	985
4020	Textbooks	10,136	8,683	5,874	6,317	13,891	6,892	12,720	25,344	8,076
4030	Library A/V Supplies	2,500	10,000	1,500	2,960	1,896	3,574	4,270	7,700	3,950
4040	Teaching Supplies	14,418	21,143	18,560	21,628	19,437	16,232	17,476	17,966	19,376
4050	Health Supplies	975	684	300	461	737	742	212	325	500
4060	Meals and Food	200	400	400	200	500	300	300	300	250
4130	Repair Parts						200			
4200	Custodial Supplies	450	727	500	452	385	775	150	200	225
5400	Expendable Equipment	1,110	3,000	500	1,990			1,274	1,123	2,125
5410	Replacement Equipment						1,763		1,577	
5440	New Equipment				340			575		
5460	Equipment Replacement Fund								1,060	630
6020	Pupil Activity Expense									
TOTALS		\$ 1,590,562	\$ 2,528,105	\$ 1,661,324	\$ 1,955,264	\$ 2,203,720	\$ 1,783,667	\$ 2,239,607	\$ 2,167,951	\$ 1,962,779

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	SAND LAKE (1350)	SCENIC PARK (1360)	SPRING HILL (1362)	TRAILSIDE (1363)	SUSITNA (1364)	TAKU (1365)	TUDOR (1370)	TURNAGAIN (1380)	TYSON, WILLIAM (1384)
1191	Technical									
1201	Clerical	63,235	61,085	46,915	58,433	42,616	41,149	49,430	45,384	53,424
1211	Extra Help	500	1,200	1,425	1,200	1,200	1,425	1,200	1,425	1,425
1231	Teacher Assistants	45,114	28,220	26,822	29,163	36,424	29,122	36,123	17,069	25,138
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	6,815	5,229	4,277	5,875	6,110	5,053	6,557	3,878	4,700
1300	Principals	151,325	74,614	86,360	89,503	116,226	74,614	113,576	84,217	127,527
1310	Elementary Teachers	1,470,000	1,115,625	903,000	1,260,000	1,312,500	1,023,750	1,359,750	813,750	945,000
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	4,800	5,600	5,600	5,600	4,000	5,600	5,600	5,600
1331	Added Duty Increment Classified		800				1,600			
1340	Department Chairperson	800	1,750	1,750	1,750	800	1,750	1,750	1,750	800
1350	Added Days Certificated	2,204	1,087	1,258	3,476	1,693	1,087	1,654	1,226	5,768
1371	Substitute Teachers Classified	43,440	33,315	27,240	37,440	38,940	32,190	41,790	24,690	29,940
1380	Personal Leave Certificated	8,352	6,408	5,242	7,200	7,488	6,192	8,035	4,752	5,760
1381	Personal Leave Classified	10,196	8,508	7,520	8,883	8,347	7,477	8,204	6,952	8,313
1400	Counselors						52,500	52,500		52,500
1701	Custodians	88,131	74,962	72,891	85,471	84,503	76,347	72,991	74,688	84,360
1741	Custodians - Extra Help	135	135	130	135	135	135	130	135	125
1861	Noon Duty Attendants	19,463	15,570	15,570	15,570	15,570	11,678	15,570	15,570	15,570
2100	Group Life	4,275	3,184	2,691	3,544	3,780	3,087	3,982	2,461	3,025
2200	Group Medical	304,800	234,900	200,880	262,200	275,100	228,600	286,860	186,600	224,700
2500	Workers' Compensation	24,650	19,283	17,090	21,707	22,246	18,836	22,186	16,300	19,441
2550	Unemployment Insurance	2,417	1,824	1,545	2,042	2,127	1,747	2,246	1,415	1,742
2600	Social Security	16,753	13,874	12,307	14,650	14,118	12,470	13,976	11,526	13,533
2610	Medicare	24,144	18,265	15,363	20,223	21,168	17,453	22,329	14,111	17,314
2700	T.R.S.-Certificated Retirement	437,432	325,098	273,122	367,336	387,223	314,652	412,706	249,351	309,321
2800	P.E.R.S.-Classified Retirement	47,679	40,061	35,589	42,001	39,692	35,976	38,479	33,290	39,539
3030	Contractual Services-Instruction									
3050	Equipment Repair	795	340	810	490	340	510	780	170	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	12,400	9,200	7,550	10,850	10,650	9,100	11,450	8,050	8,450
3430	Mileage/In-District	500	200	500	1,000	500	450	600	500	600
3500	Heat for Buildings	26,800	29,000	27,400	30,000	27,500	23,800	25,200	27,300	37,200
3510	Water and Sewer	7,300	3,300	4,600	3,900	4,400	3,700	4,200	3,500	5,100
3520	Electricity	59,700	73,500	52,100	72,000	59,900	58,700	60,100	48,800	54,900
3530	Telephone	12,400	13,400	10,800	13,600	11,800	13,900	8,500	14,700	19,600
3540	Refuse	5,200	2,500	7,600	2,200	5,100	5,100	5,000	5,000	3,000
3980	Unallocated Adjustments									
4010	Office Supplies	3,011	1,000	700	2,240	4,700	5,011	2,650	1,000	4,635
4020	Textbooks	15,301	12,830	9,841	11,583	12,595	12,077	14,216	7,568	7,114
4030	Library A/V Supplies	5,126	6,840	3,832	11,452	5,269	2,825	6,000	1,608	5,761
4040	Teaching Supplies	25,991	19,712	13,565	19,039	23,855	15,919	22,730	21,054	12,700
4050	Health Supplies	1,069	687	740	688	735	439	550	350	447
4060	Meals and Food	400	350	250	350	400		200	300	450
4130	Repair Parts	150	25	200				50		
4200	Custodial Supplies	708	225	350	475	475	275	350	300	100
5400	Expendable Equipment	2,010	535	3,817		818		3,328	690	
5410	Replacement Equipment			3,230						1,143
5440	New Equipment	3,000	534		2,748	1,100		1,800		2,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 3,011,821	\$ 2,316,475	\$ 1,964,972	\$ 2,578,517	\$ 2,666,243	\$ 2,207,196	\$ 2,797,828	\$ 1,809,530	\$ 2,210,605

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	URSA MAJOR (1386)	URSA MINOR (1388)	WILLIWAW (1390)	WILLOW CREST (1400)	WONDER PARK (1410)	GLADYS WOOD (1418)	ELEMENTARY SUMMER SCHOOL (1489)	UNALLOCATED ELEMENTARY (1499)	TOTAL ELEM. ATTENDANCE AREA
1191	Technical									26,179
1201	Clerical	41,699	42,546	63,445	45,042	42,632	56,942			2,973,661
1211	Extra Help	1,425	1,425	500	1,425	1,425	1,425	46,000		122,775
1231	Teacher Assistants	26,027	27,807	47,008	26,168	29,394	31,926		-377,102	1,170,833
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500			3,123,750
1290	Masters Degree Bonus	4,630	3,784	6,815	4,559	4,230	5,734		4,500	289,318
1300	Principals	72,517	76,711	121,128	81,789	76,711	84,217		-139,294	5,127,735
1310	Elementary Teachers	929,250	740,250	1,417,500	913,500	840,000	1,228,500		1,005,375	59,986,500
1320	Secondary Teachers									315,000
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600			333,600
1331	Added Duty Increment Classified									18,450
1340	Department Chairperson	1,750	1,750	800	1,750	1,750	1,750	3,500		101,850
1350	Added Days Certificated	1,056	1,117	1,764	1,191	1,117	1,226	401,200		501,225
1371	Substitute Teachers Classified	29,490	24,090	43,440	29,040	26,940	36,540		57,725	1,871,360
1380	Personal Leave Certificated	5,674	4,637	8,352	5,587	5,184	7,027		5,515	354,555
1381	Personal Leave Classified	8,109	6,972	10,070	7,439	8,204	8,463	900	-21,683	450,324
1400	Counselors	52,500	52,500	52,500	52,500	52,500	52,500			1,207,500
1701	Custodians	93,644	65,053	82,654	74,306	90,282	74,506	20,000		4,711,511
1741	Custodians - Extra Help	135	135	130	130	135	130			7,790
1861	Noon Duty Attendants	15,570	11,678	19,463	15,570	15,570	15,570			883,607
2100	Group Life	2,901	2,401	4,185	2,835	2,697	3,438		868	178,352
2200	Group Medical	217,680	179,040	300,300	210,960	203,400	252,960		142,860	13,355,040
2500	Workers' Compensation	19,499	15,210	23,902	17,738	18,445	20,377	5,847	4,780	1,124,854
2550	Unemployment Insurance	1,649	1,374	2,376	1,620	1,540	1,980	586	656	102,682
2600	Social Security	13,398	11,141	16,536	12,345	13,303	13,980	4,148	-21,146	758,631
2610	Medicare	16,559	13,766	23,622	16,126	15,468	19,657	6,787	5,248	1,023,931
2700	T.R.S.-Certificated Retirement	289,945	241,911	429,466	288,296	267,846	357,186	105,222	219,982	18,381,272
2800	P.E.R.S.-Classified Retirement	39,165	32,868	46,859	35,320	39,392	39,649	4,850	-91,447	2,160,292
3030	Contractual Services-Instruction									2,275
3050	Equipment Repair	510	340	510	340	730	170			35,939
3130	Activity Trips									3,600
3210	Rental-Equipment									660
3220	Copiers	9,800	7,300	12,750	8,400	7,900	10,250			528,250
3430	Mileage/In-District	500	500	300	800		150	500		36,925
3500	Heat for Buildings	53,400	39,100	29,000	29,000	28,000	17,100			1,896,700
3510	Water and Sewer	10,800	6,200	3,900	3,600	3,700	4,300			282,600
3520	Electricity	14,300	34,000	68,100	63,600	56,200	56,900			3,477,100
3530	Telephone	11,600	7,200	12,500	19,500	10,600	9,200			799,300
3540	Refuse	10,000	5,400	3,600	5,500	7,200	5,400			298,500
3980	Unallocated Adjustments							24,800	1,718,990	1,743,790
4010	Office Supplies	4,495	2,350	3,498	4,230	2,000	6,550	750		162,113
4020	Textbooks	12,210	9,536	17,880	8,580	14,082	5,220		10,743	688,929
4030	Library A/V Supplies	3,165	2,076	9,641	2,383	3,303	3,748			249,562
4040	Teaching Supplies	15,187	9,114	23,442	18,144	11,075	22,499	14,500	6,378	1,042,929
4050	Health Supplies	300	335	1,050	323	750	1,020			34,791
4060	Meals and Food	200	500	300	600	132	750	750		18,643
4130	Repair Parts									1,000
4200	Custodial Supplies	500	600	500	300	200	575			18,641
5400	Expendable Equipment	500	370				775			55,174
5410	Replacement Equipment	500	1,740			2,000	2,000		20,000	52,005
5440	New Equipment	1,500					5,000		6,378	59,673
5460	Equipment Replacement Fund									6,419
6020	Pupil Activity Expense									3,000
TOTALS		\$ 2,091,839	\$ 1,742,927	\$ 2,967,886	\$ 2,068,636	\$ 1,964,137	\$ 2,472,890	\$ 640,340	\$ 2,539,326	\$ 132,161,095

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CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	AQUARIAN (1510)	EAGLE ACADEMY (1530)	FAMILY PARTNERSHIP (1540)	FRONTIER (1545)	HIGHLAND TECH (1550)	WINTERBERRY (1595)	UNALLOCATED (1599)	ATTENDANCE AREA
1181	Other Professionals			42,000	53,344				95,344
1191	Technical	31,876							31,876
1201	Clerical	56,961	24,271	174,161	61,152	27,480	24,440		368,465
1211	Extra Help Classified	5,000		2,700	2,500	45,000	500		55,700
1220	Extra Help Certificated			83,500	6,676				90,176
1231	Teacher Assistants	151,536	40,799			41,942	39,888		274,165
1240	Nurses		7,177			22,924			30,101
1290	Masters Degree Bonus	4,000	1,500	3,500	1,000	4,000	5,000		19,000
1300	Principals	74,614	68,433	83,250	88,305	75,038	70,420		460,060
1310	Elementary Teachers	807,419	307,316	257,500			418,303		1,790,538
1320	Secondary Teachers			41,500	131,837	613,332			786,669
1330	Added Duty Certificated	10,000	9,250	93,000	10,000	7,978	6,000		136,228
1331	Added Duty Classified	2,000	600	900		600	2,000		6,100
1340	Department Chairperson	2,000	1,750				2,000		5,750
1350	Added Days Certificated	6,000	17,500	14,450	8,176	7,000	2,000		55,126
1351	Added Days Classified	1,000		1,000	4,639				6,639
1360	Special Service Teachers	28,000	50,756			52,405	24,440		155,601
1371	Substitute Teachers Classified	20,000	10,000			21,220	8,000		59,220
1380	Personal Leave Certificated	10,000	4,535	4,500		8,912	5,000		32,947
1381	Personal Leave Classified	15,000	2,443	6,500		8,780	2,000		34,723
1701	Custodians	64,974	29,799						94,773
1741	Custodians - Extra Help	4,000							4,000
1861	Noon Duty Attendants		1,800						1,800
2100	Group Life	3,055	1,380	1,259	852	2,094	1,500		10,140
2200	Group Medical	217,800	116,400	105,000	58,800	162,000	116,400		776,400
2500	Workers' Compensation	16,619	7,537	7,177	3,308	8,270	5,427		48,338
2550	Unemployment Insurance	1,576	710	993	457	1,144	751		5,631
2600	Social Security	21,597	6,803	14,090	7,541	10,413	4,763		65,207
2610	Medicare	18,566	8,314	11,657	5,330	13,451	8,773		66,091
2700	T.R.S. - Certificated Retirement	241,289	118,302	59,952	61,963	196,496	136,022		814,024
2800	P.E.R.S. - Classified Retirement	74,774	23,151	70,783	28,890	22,540	16,085		236,223
3010	Contractual Services-Administration	25,000		25,500	40,000	143,274	24,000		257,774
3030	Contractual Services-Instruction	20,000	52,000	393,500	287,975		37,200	25,000	815,675
3040	ASD Contracted Services	47,000	3,000	41,500	10,000	9,000	25,600		136,100
3050	Equipment Repair			2,000	5,000				7,000
3080	Cont. Services - Buildings	10,000	2,600						12,600
3100	Legal Fees			6,000					6,000
3120	Contracted Transportation			3,000					3,000
3130	Activity Trips			1,000		1,000			2,000
3200	Rental - Land & Buildings		336,000	80,000	52,773	572,815	216,000		1,257,588
3210	Rental-Equipment			1,500		18,165			19,665
3220	Copiers	16,000	7,800	14,000		6,600			44,400
3230	Advertisement					12,000			12,000
3430	Milleage in-District			350					350
3500	Heat for Buildings	16,000			2,000				18,000
3510	Water and Sewer	5,000							5,000
3520	Electricity	38,000			3,000				41,000
3530	Telephone	9,000	4,500	15,000	10,000	6,000	8,000		52,500
3540	Refuse	5,000							5,000
3600	Travel Out-of-District	4,000	8,000	7,050			5,000		24,050
3610	Registration/Mbr Fees	1,500		4,800			1,000		7,300
3980	Unallocated Adjustments							116,118	116,118
4010	Office Supplies	14,000	3,000	23,500	57,500	7,000	8,000		113,000
4020	Textbooks	9,000	66,885	88,000	200,000		5,000		368,885
4030	Library A/V Supplies	2,000							2,000
4040	Teaching Supplies	188,843	71,400	124,082	52,564	25,385	154,182		616,456
4050	Health Supplies	2,000	500			500	4,000		7,000
4060	Meals and Food	3,000		1,000	500	1,539	2,000		8,039
4200	Custodial Supplies	2,000	75			500			2,575
4250	Bld/ground Supplies	4,000					2,000		6,000
5400	Expendable Equipment	7,000		500		2,500	2,000		12,000
5410	Replacement Equipment					11,650			11,650
5440	New Equipment	80,000	10,000	20,000	100,000				210,000
6070	Liability Insurance	10,500	9,500	15,000	12,500	11,634	9,000		68,134
	TOTALS	\$ 2,408,499	\$ 1,435,786	\$ 1,946,654	\$ 1,368,582	\$ 2,182,581	\$ 1,402,694	\$ 141,118	\$ 10,885,914

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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	CENTRAL						
		POLARIS K-12 (1450)	SCHOOL of SCIENCE (1700)	CLARK (1710)	GRUENING (1730)	HANSHEW (1740)	MEARS (1750)	MIRROR LAKE (1755)
1201	Clerical	65,083	111,224	111,725	125,707	124,245	121,563	140,345
1211	Extra Help	3,600						
1231	Teacher Assistants	28,001	25,227	24,588	17,321	23,799	28,810	22,729
1240	Nurses	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	6,110	7,920	9,447	6,486	10,928	12,925	8,648
1300	Principals	165,226	162,129	232,993	163,769	252,846	233,670	169,641
1310	Elementary Teachers	708,750						
1320	Secondary Teachers	551,250	1,527,750	1,869,000	1,239,000	2,178,750	2,625,000	1,722,000
1330	Added Duty Certificated	28,900	62,400	47,786	59,200	62,400	62,400	62,400
1331	Added Duty Classified			14,614	3,200			
1340	Department Chairperson	15,500	21,600	20,100	16,800	24,000	20,400	19,200
1350	Added Days-Certificated	15,226	9,787	10,825	9,819	12,407	10,831	12,062
1351	Added Days-Classified							
1371	Substitute Teachers Classified	45,300	56,616	67,536	46,368	78,120	92,400	61,824
1380	Personal Leave Certificated	7,436	9,639	11,498	7,894	13,299	15,730	10,525
1381	Personal Leave Classified	6,801	15,417	16,816	15,404	16,416	16,727	17,446
1400	Counselors		136,500	136,500	105,000	157,500	157,500	105,000
1701	Custodians	115,360	168,235	199,520	159,555	175,652	179,549	179,316
1741	Custodians - Extra Help	140	140	140	140	140	140	135
1851	Home School Coordinators	14,068	83,028	109,712	64,307	53,846	53,440	52,798
1861	Noon Duty Attendants	8,304	2,768	2,768	2,768	2,768	2,768	2,768
2100	Group Life	4,000	5,296	6,412	4,527	6,967	8,011	5,619
2200	Group Medical	301,200	415,080	496,080	359,040	531,000	602,400	440,520
2500	Workers' Compensation	26,180	35,879	42,734	31,977	43,513	47,822	38,421
2550	Unemployment Insurance	2,316	3,061	3,663	2,625	4,032	4,589	3,293
2600	Social Security	17,772	28,684	33,940	26,955	29,450	30,715	29,596
2610	Medicare	23,021	36,826	36,879	26,535	40,030	45,653	33,024
2700	T.R.S.-Certificated Retirement	413,361	526,543	629,773	441,633	726,155	835,848	570,779
2800	P.E.R.S.-Classified Retirement	53,994	94,055	111,623	89,780	91,588	92,999	95,867
3030	Contractual Services-Instruction	1,000						
3050	Equipment Repair	975	7,000	7,100	6,200	3,510	8,600	10,503
3060	Contractual Services-Custodial							
3130	Activity Trips	1,320	6,095	6,095	6,095	6,095	6,095	6,095
3210	Rental-Equipment	360	1,000	640		1,051	444	369
3220	Copiers	10,800	15,800	22,500	12,500	24,150	29,200	16,500
3430	Mileage/In-District	1,125	900	575	2,725	650	1,125	2,650
3500	Heat for Buildings	35,700	48,200	67,400	36,500	68,300	54,100	55,800
3510	Water and Sewer	3,200	3,000	6,400	6,800	7,100	5,100	12,500
3520	Electricity	77,600	69,400	115,600	121,800	200,300	162,100	164,900
3530	Telephone	21,500	20,400	21,900	37,900	23,700	17,400	17,400
3540	Refuse	4,400	10,500	12,800	3,000	5,700	4,900	4,100
3980	Unallocated Adjustments							
4010	Office Supplies	4,776	9,535	15,056	5,040	33,335	8,000	15,952
4020	Textbooks	3,000	4,100	4,000	3,500	8,500	4,000	6,100
4030	Library A/V Supplies	3,000	10,929	14,551	8,000	10,000	9,000	7,000
4040	Teaching Supplies	31,192	13,061	33,049	20,256	29,200	46,109	21,000
4050	Health Supplies	1,200	1,741	1,742	2,000	1,075	2,600	3,500
4060	Meals and Food	700	600	1,500	1,000	1,500	1,000	1,000
4130	Repair Parts	750	300	2,500	750	700	1,000	2,000
4200	Custodial Supplies	750	510	2,000	900	900	575	3,500
5400	Expendable Equipment		5,000	5,792	3,000	5,000	10,000	2,000
5410	Replacement Equipment		1,500	1,000	1,000	5,000	10,000	
5440	New Equipment		18,026	1,500	8,500	10,000	10,000	15,000
5460	Equipment Replacement Fund		3,298		1,530	883	1,676	2,477
6020	Pupil Activity Expense	2,520	7,000	7,000	7,000	7,000	7,000	7,000
TOTALS		\$ 2,937,767	\$ 3,902,699	\$ 4,702,372	\$ 3,426,806	\$ 5,218,500	\$ 5,806,914	\$ 4,286,302

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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ROMIG (1760)	WENDLER (1770)	GOLDENVIEW (1780)	SUMMER SCHOOL (1789)	UNALLOCATED (1799)	MIDDLE SCHOOL ATTENDANCE AREA
1201	Clerical	150,532	109,078	133,749	5,000		1,198,251
1211	Extra Help				4,000		7,600
1231	Teacher Assistants	9,201	25,465	25,227			230,368
1240	Nurses	52,500	52,500	52,500			525,000
1280	Librarians	52,500	52,500	52,500			525,000
1290	Masters Degree Bonus	10,082	11,045	10,834		893	95,318
1300	Principals	166,497	159,985	176,925			1,883,681
1310	Elementary Teachers						708,750
1320	Secondary Teachers	2,021,250	2,205,000	2,157,750		304,500	18,401,250
1330	Added Duty Certificated	59,700	62,400	57,600	1,000	50,000	616,186
1331	Added Duty Classified	2,700		4,800			25,314
1340	Department Chairperson	17,400	22,200	19,200			196,400
1350	Added Days-Certificated	9,852	9,757	12,156	322,000		434,722
1351	Added Days-Classified				8,500		8,500
1371	Substitute Teachers Classified	72,072	78,960	77,448		9,744	686,388
1380	Personal Leave Certificated	12,269	13,442	13,185		1,087	116,004
1381	Personal Leave Classified	16,656	16,916	16,752	288		155,639
1400	Counselors	126,000	157,500	157,500		-105,000	1,134,000
1701	Custodians	166,028	203,992	169,121	16,000		1,732,328
1741	Custodians - Extra Help	135	140	140			1,390
1851	Home School Coordinators	80,934	80,934	96,261			689,328
1861	Noon Duty Attendants	2,768	2,768	2,768			33,216
2100	Group Life	6,395	7,004	6,892		456	61,579
2200	Group Medical	487,560	543,600	527,640		31,920	4,736,040
2500	Workers' Compensation	40,379	45,542	42,485	4,497	2,341	401,770
2550	Unemployment Insurance	3,713	3,999	3,969	444	324	36,028
2600	Social Security	31,063	32,132	32,628	2,095	604	295,634
2610	Medicare	37,135	40,003	39,520	5,174	3,258	361,058
2700	T.R.S.-Certificated Retirement	651,482	707,679	698,394	83,980	64,870	6,350,497
2800	P.E.R.S.-Classified Retirement	99,311	101,754	104,105	7,154		942,230
3030	Contractual Services-Instruction					40,500	41,500
3050	Equipment Repair	7,500	4,562	12,500			68,450
3060	Contractual Services-Custodial					1,000	1,000
3130	Activity Trips	6,095	6,095	6,095			56,175
3210	Rental-Equipment	820	1,121	699			6,504
3220	Copiers	19,500	22,150	20,950			194,050
3430	Mileage /In-District	600	775	1,925			13,050
3500	Heat for Buildings	43,500	78,600	36,900			525,000
3510	Water and Sewer	6,000	6,100	7,900			64,100
3520	Electricity	113,800	116,200	156,200			1,297,900
3530	Telephone	27,900	39,200	27,100			254,400
3540	Refuse	11,500	5,600	4,700			67,200
3980	Unallocated Adjustments					801,512	801,512
4010	Office Supplies	16,337	28,675	16,524	1,000		154,230
4020	Textbooks	2,200	8,550	2,500	10,000		56,450
4030	Library A/V Supplies	5,900	9,900	10,000			88,280
4040	Teaching Supplies	32,334	24,300	33,000	6,000		289,501
4050	Health Supplies	2,005	1,500	2,000			19,363
4060	Meals and Food	1,350	1,800	750	500		11,700
4130	Repair Parts	1,500	2,000	2,600			14,100
4200	Custodial Supplies	1,200	1,000	3,500			14,835
5400	Expendable Equipment	16,288	7,025	5,000		7,985	67,090
5410	Replacement Equipment		5,000				23,500
5440	New Equipment	3,618	4,500	20,000			91,144
5460	Equipment Replacement Fund	2,589	1,470				13,923
6020	Pupil Activity Expense	7,000	7,000	7,000			65,520
	TOTALS	\$ 4,715,650	\$ 5,129,418	\$ 5,069,892	\$ 477,632	\$ 1,215,994	\$ 46,889,946

Anchorage School District
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HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	BARTLETT (1800)	KING CAREER CTR (1805)	CHUGIAK (1810)	CROSSROADS (1815)	DIMOND (1820)	EAST (1830)	SAVE (1835)	SERVICE (1840)	STELLER (1845)	SUMMER SCHOOL (1848)	WEST (1850)
1181	Other Professionals						48,364					42,485
1191	ROTC Instructors	216,114		127,901		211,234	202,001		167,887			139,908
1201	Clerical	234,040	147,579	271,431		252,923	260,369	58,226	228,863	54,785	12,000	236,700
1211	Extra Help Classified	68,350	3,000	39,900		70,110	93,150		79,100		25,000	20,600
1231	Teacher Assistants	85,156	30,377	97,438	26,579	80,786	69,614		85,631	10,884		94,747
1240	Nurses	52,500	52,500	52,500		52,500	52,500	52,500	52,500	52,500		52,500
1280	Librarians	52,500		52,500		52,500	52,500		52,500			52,500
1290	Masters Degree Bonus	18,095	7,262	15,628	705	18,965	22,607	3,384	17,860	3,032		19,529
1300	Principals	422,596	175,342	348,560		415,919	415,828	88,305	401,419	83,213		434,682
1320	Secondary Teachers	3,570,000	21,000	3,018,750		3,785,250	4,462,500	31,500	3,370,500	624,750		3,753,750
1330	Added Duty Certificated	151,650	15,850	178,600		140,220	99,500	11,584	147,400	34,400		123,250
1331	Added Duty Classified	13,700	5,600	15,200		23,370	62,350		7,200			89,850
1340	Department Chairperson	24,000	800	24,000		28,500	31,800	1,600	27,000	3,000		30,900
1350	Added Days Certificated	32,141	28,240	31,085		864	34,695	5,546	31,842	8,644	544,835	34,520
1351	Added Days Classified											
1360	Special Services Teachers				105,000							
1371	Substitute Teachers Classified	138,600	55,620	119,700	5,400	145,260	173,160	25,920	136,800	23,220		149,580
1380	Personal Leave Certificated	22,022	8,837	19,019	858	23,081	27,513	4,119	21,736	3,689		23,767
1381	Personal Leave Classified	32,447	17,366	33,813	1,528	33,958	31,943	4,960	31,046	6,895		36,397
1390	Vocational Education Teachers	105,000	1,496,250	157,500		105,000	210,000	619,500	262,500			262,500
1400	Counselors	262,500	52,500	210,000	52,500	241,500	273,000	52,500	252,000			241,500
1681	Custodial Supervisor	43,695		43,695		43,695	43,695		43,695			43,695
1701	Custodians	313,207	158,511	280,081		328,228	288,233	35,824	288,046	69,311		385,316
1741	Custodians - Extra Help	135	140	145		145	145	140	145	140		145
1851	Home School Coordinators	156,619	31,247	117,826		159,555	209,878	28,136	150,719			159,535
2100	Group Life	13,026	4,780	11,037	413	13,433	15,623	2,189	12,681	1,979		13,708
2200	Group Medical	977,400	373,560	849,600	34,200	1,004,280	1,143,480	165,360	955,800	152,160		1,037,040
2500	Workers' Compensation	78,869	33,307	69,374	1,727	82,147	87,143	12,028	75,431	14,302	5,237	88,343
2550	Unemployment Insurance	7,392	2,840	6,446	238	7,671	8,803	1,260	7,191	1,201	724	7,890
2600	Social Security	80,727	27,866	71,081	2,078	83,654	91,940	9,500	75,587	10,245	2,294	86,736
2610	Medicare	74,659	28,465	65,240	2,387	77,544	88,608	12,464	72,762	12,070		79,526
2700	T.R.S.-Certificated Retirement	1,214,951	479,045	1,059,109	41,383	1,262,582	1,460,276	224,389	1,195,392	209,692	141,657	1,296,386
2800	P.E.R.S.-Classified Retirement	257,697	90,563	231,120	6,445	266,734	287,278	29,664	235,754	32,766	8,973	289,153
3030	Contractual Services-Instruction	13,000	46,000	3,000	300	3,000	13,000	1,000	3,000	1,000		3,000
3050	Equipment Repair	19,000	14,000	15,000	200	16,171	13,770		9,700	670		3,250
3080	Contractual Services-Building	22,700		16,600		16,600	16,600		16,600			16,600
3120	Contracted Transportation		10,200									
3130	Activity Trips	36,750		41,250	500	42,250	45,400	1,475	36,000	2,225		42,775
3150	Stipend-Student											
3200	Rental-Lands & Buildings				82,000							
3210	Rental-Equipment		2,996	720			850		4,440	324		400
3220	Copiers	43,550	14,350	43,550	1,800	45,900	56,950	4,750	43,600	6,250		46,200
3430	Mileage/In-District	4,600	1,200	5,310		4,825	5,650	3,550	4,075			3,500
3500	Heat for Buildings	138,100	73,300	180,300		221,000	208,600	11,100	171,900	25,300		192,800
3510	Water and Sewer	15,100	20,300	7,900		13,800	16,100	1,200	200	3,400		21,900
3520	Electricity	459,700	169,000	415,300		379,500	362,300	27,700	349,900	48,100		249,700
3530	Telephone	46,700	41,700	91,600	3,700	61,200	67,700	10,000	52,000	9,500		56,600
3540	Refuse	21,500	22,100	9,800		15,200	19,100	2,600	13,800	3,700		15,300
3610	Registration/Membership Fees											8,280
3980	Unallocated Adjustments											
4010	Office Supplies	39,694	11,000	39,136	1,000	53,330	54,713	7,844	37,636	10,567	4,650	41,668
4020	Textbooks	38,157	4,739	24,000	1,000	21,000	30,000	9,268	44,012	1,613		66,000
4030	Library A/V Supplies	15,826	12,373	12,000		10,000	15,975	1,000	15,724	2,421		14,700
4040	Teaching Supplies	68,417	214,788	56,433	4,000	76,176	59,324	10,595	72,530	7,531	4,650	48,912
4050	Health Supplies	2,000	641	1,641		2,500	2,550	600	3,000	455		2,500
4060	Meals and Food	1,500	1,600	3,200	300	4,000	4,000	600	2,800	200		3,000
4130	Repair Parts	6,500	4,000	2,700		2,500	2,900		1,000			1,700
4200	Custodial Supplies	2,000	696	1,200		2,000	3,500	275	2,350	135		1,950
5400	Expendable Equipment	8,800	12,876	6,869	900	7,000	20,085	750		2,534		5,000
5410	Replacement Equipment					7,000		7,320		2,534		
5440	New Equipment	5,795	10,926	8,131		7,000	44,732			2,534		15,000
5460	Equipment Replacement Fund	4,524	16,111	1,278		818	3,427		5,101			2,586
6010	ASAA Dues	1,400		1,400		1,400	1,400					1,400
6020	Pupil Activity Expense	16,000		16,000		16,000	16,000	1,150	16,000	2,650		16,000
	TOTALS	\$ 9,751,401	\$ 4,053,343	\$ 8,621,951	\$ 378,805	\$ 10,075,609	\$ 11,430,466	\$ 1,583,375	\$ 9,393,755	\$ 1,546,521	\$ 758,458	\$ 10,207,859

Anchorage School District
Fiscal Year 2006-2007

HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	SOUTH ANCHORAGE (1860)	EAGLE RIVER (1865)	McLAUGHLIN YOUTH CTR (1875)	BENNY BENSON (1880)	SEARCH (1881)	CONTINUATION NORTH (1883)	CONTINUATION (1884)	AVAIL (1885)	UNALLOCATED (1899)	ATTENDANCE AREA
1181	Other Professionals										90,849
1191	ROTC Instructors	132,793	110,812								1,308,650
1201	Clerical	248,101	222,287	32,810	53,976	28,390	25,143	33,825	44,309		2,445,757
1211	Extra Help Classified	46,740	46,500	2,700						62,500	557,650
1231	Teacher Assistants	80,455	65,447	32,344							759,458
1240	Nurses	52,500	52,500		52,500						630,000
1280	Librarians	52,500	52,500								420,000
1290	Masters Degree Bonus	17,719	7,943	3,755	3,032	1,175		470	752	3,502	165,885
1300	Principals	434,206	249,507	93,592	93,592		80,435	93,592			3,830,788
1320	Secondary Teachers	3,570,000	1,438,500	576,450	47,250		105,000	105,000	10,500	782,250	29,272,950
1330	Added Duty Certificated	158,916	180,200	10,900	7,200	4,000			4,000		1,267,670
1331	Added Duty Classified	28,044	7,000		1,960				3,100		257,374
1340	Department Chairperson	24,600	21,600	12,000	4,800	2,400		1,600	2,400		241,800
1350	Added Dvs Certificated	35,357	28,148	122,657	11,861	5,760	1,117	2,600	12,153	304,337	1,308,441
1351	Added Dvs Classified		1,500		6,530						8,030
1360	Special Services Teachers			210,000							315,000
1371	Substitute Teachers Classified	135,720	60,840	28,764	23,220	9,000	3,600	3,600	5,760	34,820	1,278,584
1380	Personal Leave Certificated	21,564	9,666	4,570	3,689	1,430		572	915	4,261	201,880
1381	Personal Leave Classified	33,520	26,256	3,747	4,716	1,632	1,446	1,945			303,615
1390	Vocational Education Teacher	105,000	105,000		525,000	262,500			157,500		4,373,250
1400	Counselors	178,500	126,000	52,500	52,500						2,047,500
1681	Custodial Supervisor	43,049	43,049								347,622
1701	Custodians	325,075	215,796		35,824						2,723,452
1741	Custodians - Extra Help	145	145		140						1,710
1851	Home School Coordinators	139,151	79,593		39,977						1,272,236
2100	Group Life	12,439	6,502	2,244	2,037	660	480	480	444	1,788	115,943
2200	Group Medical	950,760	522,120	161,232	152,760	51,000	34,800	34,800	35,880	125,160	8,761,392
2500	Workers' Compensation	78,457	45,417	10,666	11,472	2,820	1,942	2,166	2,164	10,687	713,699
2550	Unemployment Insurance	7,201	3,851	1,461	1,180	386	269	298	297		68,078
2600	Social Security	75,194	54,511	6,628	9,908	2,419	1,872	2,441	3,296	6,034	704,011
2610	Medicare	72,510	39,834	14,475	11,643	3,855	2,643	2,798	3,019	15,202	688,142
2700	T.R.S.-Certificated Retirement	1,199,010	586,028	280,306	206,623	71,412	48,504	52,726	48,504	282,513	11,360,488
2800	P.E.R.S.-Classified Retirement	241,726	180,816	17,383	31,980	6,885	6,097	8,203	11,497		2,240,734
3030	Contractual Services-Instructi	13,000	13,000	5,000	1,000						118,300
3050	Equipment Repair	7,450	4,050	300	300						103,861
3080	Contractual Services-Building	16,600	16,600						3,213		142,113
3120	Contracted Transportation										10,200
3130	Activity Trips	47,000	38,900		1,450	1,450					337,425
3150	Stipend-Student									17,000	17,000
3200	Rental-Lands & Buildings							47,520	4,800		134,320
3210	Rental-Equipment	300	1,500	10,205							22,035
3220	Copiers	44,400	19,800	5,000	6,200			1,150	2,050		385,500
3430	Mileage/In-District	3,250	3,050	1,000	125			1,200	600		41,935
3500	Heat for Buildings	124,800	100,000		17,600						1,464,800
3510	Water and Sewer	14,700	14,300		2,700						131,600
3520	Electricity	322,800	194,700		41,300				4,000		3,024,000
3530	Telephone	55,700	37,900	14,000	23,100			3,500	4,400		579,300
3540	Refuse	8,100	5,700		1,900						138,800
3610	Registration/Membership Fec										8,280
3980	Unallocated Adjustments									912,000	912,000
4010	Office Supplies	49,218	15,702	3,601	4,372	630		662	1,150		376,573
4020	Textbooks	30,000	10,000	4,425	10,000	1,000		800			296,014
4030	Library A/V Supplies	12,700	9,000	8,886							130,605
4040	Teaching Supplies	73,600	29,000	6,429	7,602	3,600		3,738	3,285	273,900	1,024,510
4050	Health Supplies	3,500	4,500	325	500				100		24,812
4060	Meals and Food	1,500	2,000	350				300	2,600		27,950
4130	Repair Parts	1,500	1,200						300		24,300
4200	Custodial Supplies	1,850	1,680		300				300		18,236
5400	Expendable Equipment	1,500			2,000			500	200		69,014
5410	Replacement Equipment			1,575							295,696
5440	New Equipment	7,080	6,000		8,368	3,112				280,000	398,678
5460	Equipment Replacement Func							450		5,600	39,895
6010	ASAA Dues	1,400	1,400								11,200
6020	Pupil Activity Expense	16,000	16,000	1,150	1,150	1,150					135,250
	TOTALS	<u>\$ 9,358,900</u>	<u>\$ 5,135,850</u>	<u>\$ 1,749,960</u>	<u>\$ 1,518,807</u>	<u>\$ 466,666</u>	<u>\$ 314,390</u>	<u>\$ 406,936</u>	<u>\$ 373,488</u>	<u>\$ 3,400,300</u>	<u>\$ 90,526,840</u>

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2006-2007

FULL TIME EQUIVALENT STUDENTS

	FY 2004-2005 Actual	FY 2005-2006 Actual	FY 2006-2007 Projections	Increase/ (Decrease)
Kindergarten (FTE)	3,536	3,639	3,603	(36)
Elementary	22,496	21,786	21,801	15
Middle School (A)	8,189	7,806	7,566	(240)
High School	14,246	15,119	15,060	(59)
Special Education (B)	964	1,003	1,086	83
TOTAL (FTE) at September 30	<u>49,431</u>	<u>49,353</u>	<u>49,116</u>	<u>(237)</u>
TOTAL Students at September 30 (C)	<u>49,663</u>	<u>49,589</u>	<u>49,378</u>	<u>(211)</u>

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

(B) Includes only those students requiring the highest level of services and self-contained students. There are more than 9,000 students planned to be served by the Special Services and Special Education program in FY 2006-2007.

(C) More than 1,722 students of the 49,378 mentioned above plan to enroll in Charter Schools for FY 2006-2007.

STAFFING AND SALARIES ANALYSIS

	Revised FY 2004-2005 Budget		Revised FY 2005-2006 Budget		Projections FY 2006-2007 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	33.00	\$ 3,147,137	37.00	\$ 3,490,465	36.60	\$ 3,570,926
Professional	111.38	6,727,263	106.38	6,430,900	105.13	6,644,286
Technical	180.19	6,688,286	181.19	6,801,599	183.19	7,272,385
Clerical	339.42	12,862,051	349.05	13,082,468	352.68	13,443,312
Principals	138.00	10,126,221	142.20	11,171,989	141.00	11,542,042
Teachers & Substitutes (D)	3,222.65	174,533,922	3,219.72	177,046,769	3,226.96	183,957,745
Teacher Assistants (E)	572.45	14,094,340	613.55	15,238,968	626.92	15,623,905
Maintenance & Warehouse	176.00	9,667,045	181.00	9,998,412	183.00	10,521,125
Custodians	340.80	10,199,567	349.88	10,751,284	352.80	10,922,646
Drivers & Attendants (F)	104.00	2,245,881	104.00	2,274,068	105.00	2,308,908
Noon Duty Attendants (G)	73.82	916,822	73.82	916,823	73.82	918,623
Unallocated (H)		1,293,050		8,915,000		15,203,000
TOTAL	<u>5,291.71</u>	<u>\$ 252,501,585</u>	<u>5,357.79</u>	<u>\$ 266,118,745</u>	<u>5,387.10</u>	<u>\$ 281,928,903</u>

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

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

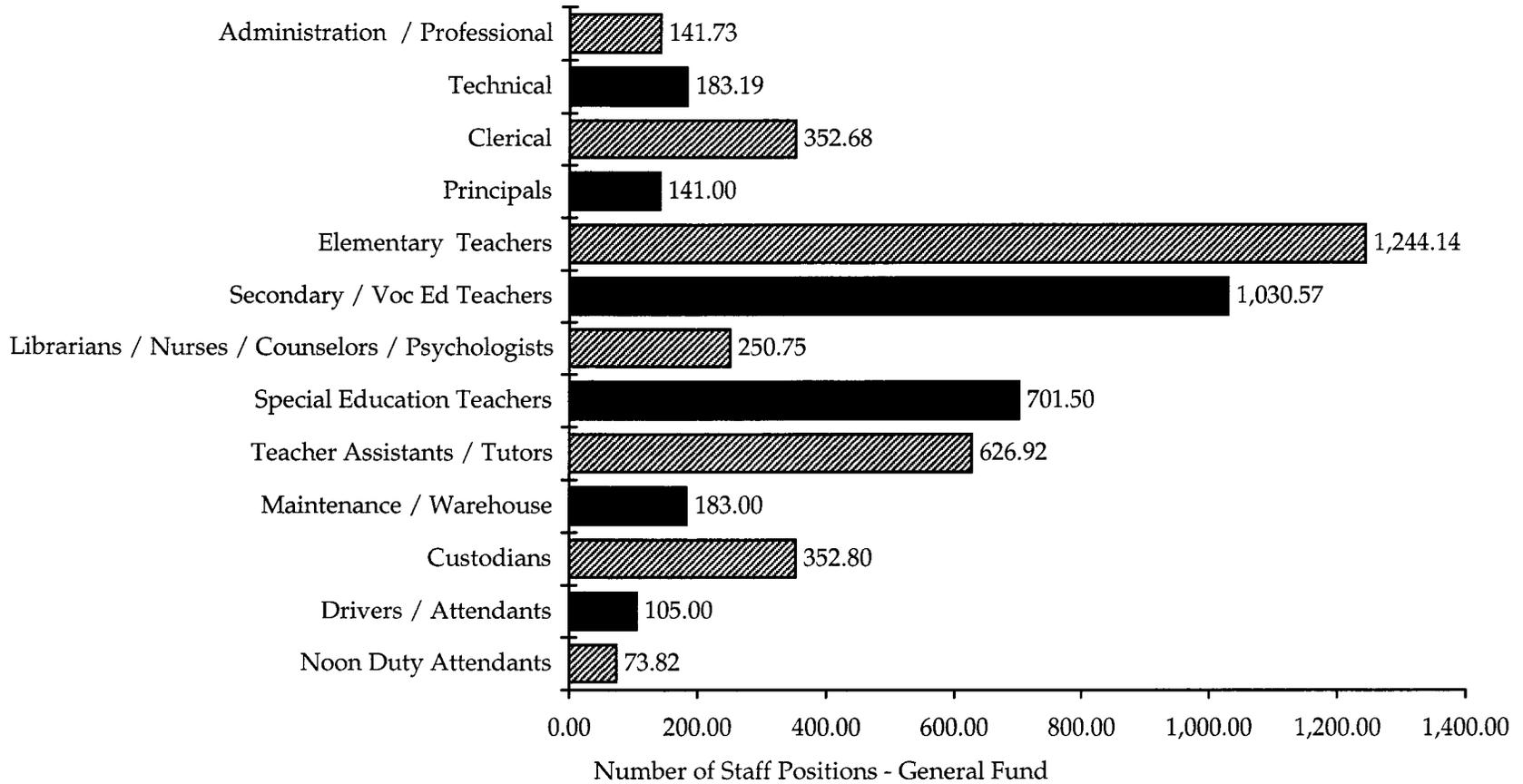
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

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

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

Anchorage School District
Fiscal Year 2006-2007

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2006-2007

PERSONNEL AND BENEFITS COMPARISONS

	FY 2005-2006 Revised		FY 2006-2007 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	66.00	5,057,350	64.00	5,127,735
Grades K-6:				
Classroom Teachers	983.00	49,739,800	982.00	51,555,000
Librarians	59.50	3,010,700	59.50	3,123,750
Art Teachers	30.00	1,518,000	30.00	1,575,000
Music Teachers	56.30	2,848,780	56.30	2,955,750
P.E. Teachers	58.50	2,960,100	58.50	3,071,250
Counselors	23.00	1,163,800	23.00	1,207,500
Classrooms Over 30	15.00	759,000	15.00	787,500
Level 2 Classroom Support Teachers	0.80	40,480	0.80	42,000
Secondary Teachers	5.50	278,300	6.00	315,000
Reading Specialist Teachers	6.00	303,600	6.00	315,000
Special Education/Services:				
Principals	2.00	160,900	3.00	236,778
Supervisors, Coordinators	2.00	148,482	1.00	75,884
Elementary Special Education:				
Classroom Teachers	176.00	8,905,600	182.00	9,555,000
Middle School Special Education:				
Classroom Teachers	70.50	3,567,300	71.50	3,753,750
High School Special Education:				
Classroom Teachers	90.50	4,579,300	93.50	4,908,750
Voc. Ed. Classroom Teachers	15.00	759,000	15.00	787,500
Other Special Ed. Classroom Teachers	100.20	5,070,120	102.20	5,365,500
Gifted Program Teachers	50.50	2,555,300	53.50	2,808,750
Speech-Language Teachers	67.80	3,430,680	67.80	3,559,500
Psychologists	41.50	2,099,900	42.50	2,231,250
Therapists	36.00	1,821,600	37.00	1,942,500
Counselor	1.00	50,600	1.00	52,500
Charter School Education:				
Principals, Assistant Principals	6.20	449,438	6.00	460,060
Classroom Teachers Grades K - 6	37.70	1,710,358	37.04	1,790,538
Classroom Teachers Grades 7 - 12	18.49	853,202	16.19	786,669
Spec. Ed. Classroom Teachers	3.00	149,310	3.00	155,601
Nurses	0.45	22,095	0.65	30,101

	FY 2005-2006 Revised		FY 2006-2007 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	23.00	1,823,962	23.00	1,883,681
Grades 6-8:				
Classroom Teachers	368.30	18,635,980	347.50	18,243,750
Zero Hour - Pre Algebra/World Languages			3.00	157,500
Nurses	10.00	506,000	10.00	525,000
Librarians	10.00	506,000	10.00	525,000
Counselors	23.60	1,194,160	21.60	1,134,000
Art / PE /Music Teachers	3.00	151,800	3.00	157,500
Elementary Teachers	10.50	531,300	10.50	551,250
High School Education:				
Principals, Assistant Principals	45.00	3,680,339	45.00	3,830,788
Grades 9-12:				
Classroom Teachers	548.38	27,748,028	556.58	29,220,450
Voc. Ed. Classroom Teachers	82.00	4,149,200	83.30	4,373,250
Spec. Ed. Classroom Teachers	6.00	303,600	6.00	315,000
Nurses	12.00	607,200	12.00	630,000
Librarians	8.00	404,800	8.00	420,000
Counselors	39.00	1,973,400	39.00	2,047,500
Level 2 Classroom Support Teachers	1.00	50,600	1.00	52,500
Districtwide School Staff:				
Technology Coordinators	7.50	379,500	8.00	420,000
Multi Sensory Instruction Teacher	1.00	50,600		
Literacy Teacher Expert	1.00	50,600	1.00	52,500
Science Teacher Expert	1.00	66,286	1.00	68,274
Social and Emotional Learning Teacher			0.20	10,500
Spanish Resource Teacher	1.00	50,600	1.00	52,500
Music Teachers - Elementary/High School	34.80	1,760,880	34.80	1,827,000
Bilingual/Multicultural Teachers	53.50	2,707,100	53.50	2,808,750
Nurses - Elementary/Special Education	51.90	2,626,140	56.00	2,940,000
Other Certificated Staff:				
Administrative	17.00	1,530,966	16.00	1,485,749
Professional	15.88	1,189,440	15.88	1,253,745
Added Duty		3,228,557		3,379,089
Department Chair		560,407		809,800
Added Days		2,775,448		2,690,628
Masters Degree Bonus		791,506		795,019
Recruitment Incentive		265,000		250,000
Teachers' Sick Leave Bank		263,900		263,900
Teachers' Leave		843,349		939,146
Extra Help - Certificated		208,046		198,076
Substitute Teachers		104,918		96,456
Other Certificated Leave		96,699		93,390
TOTAL CERTIFICATED STAFF	<u>3,396.80</u>	<u>\$ 185,829,406</u>	<u>3,400.84</u>	<u>\$ 193,077,807</u>

	FY 2005-2006 <u>Revised Benefits</u>	FY 2006-2007 <u>Projected Benefits</u>
EMPLOYEE BENEFITS AND PAYROLL TAXES		
Life Insurance	\$ 594,181	\$ 599,573
Medical Insurance	40,295,952	47,314,727
Social Security	4,415,344	4,538,345
Medicare	3,208,016	3,347,793
Certificated Retirement	38,414,533	49,435,841
Classified Retirement	11,945,889	15,510,500
Workers' Compensation	4,313,643	4,225,872
Unemployment Insurance	280,169	326,128
Attrition Benefits	-300,000	-500,000
Other Benefits	299,760	311,424
TOTAL BENEFITS/TAXES	\$ <u>103,467,487</u>	\$ <u>125,110,203</u>

	<u>FY 2005-2006 Revised</u>		<u>FY 2006-2007 Projections</u>	
	<u>FTE Personnel</u>	<u>Ratios</u>	<u>FTE Personnel</u>	<u>Ratios</u>
PUPIL TO STAFF RATIOS				
Pupil Enrollment (FTE)		49,071 (Budgeted FTE)		49,116 (Budgeted FTE)
Pupils to Teachers (1)	2,909.27	16.87	2,912.51	16.86
Pupils to Other Certificated Staff	360.33	136.19	362.13	135.63
Pupils to Principals/Assistant Principals	142.20	345.08	141.00	348.34
Pupils to all Certificated Staff	3,396.80	14.45	3,400.84	14.44
Pupils to Teacher Assistants, Aides, Tutors	613.55	79.98	626.92	78.34
Pupils to Other Classified Staff	1,331.44	36.86	1,340.33	36.64
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	1,960.99	25.02	1,986.26	24.73
Pupils to All Staff Positions (2)	5,357.79	9.16	5,387.10	9.12

- (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 2006-2007

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	488	20.0		1.0	1.0	0.50	22.50	1.0		1.0	24.50
1110	Airport Heights	216	8.5		0.7	0.7	0.35	10.25	1.0		1.0	12.25
1112	Alpenglow	464	19.0		1.0	1.0	0.50	21.50	1.0		1.0	23.50
1114	Aurora	351	14.5		0.9	0.8	0.50	16.70	1.0		1.0	18.70
1115	Baxter	423	17.5		1.0	1.0	0.50	20.00	1.0		1.0	22.00
1116	Bayshore	563	23.0		1.1	1.1	0.55	25.75	1.0		1.0	27.75
1118	Bear Valley	557	22.5		1.0	1.0	0.50	25.00	1.0		1.0	27.00
1120	Birchwood ABC	314	13.0		0.8	0.7	0.40	14.90	1.0		1.0	16.90
1125	Bowman	400	16.0		1.2	1.2	0.60	19.00	1.0		1.5	21.50
1130	Campbell	415	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1140	Chester Valley	292	11.5		0.7	0.7	0.35	13.25	1.0		1.0	15.25
1150	Chinook	549	22.5		1.1	1.0	0.60	25.20	1.0	1.0	1.0	28.20
1160	Chugach	250	10.0		0.5	0.5	0.25	11.25	1.0		1.0	13.25
1170	Chugiak	510	21.5		1.2	1.1	0.60	24.40	1.0		1.0	26.40
1174	College Gate	319	14.5		0.9	0.8	0.40	16.60	1.0	1.0	1.0	19.60
1180	Creekside Park	416	17.5		1.1	1.0	0.55	20.15	1.0	1.0	1.0	23.15
1190	Denali	396	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1200	Eagle River	336	14.0		0.9	0.9	0.45	16.25	1.0	1.0	1.0	19.25
1210	Fairview	389	16.5		1.3	1.3	0.65	19.75	1.0	1.0	1.5	23.25
1215	Fire Lake	283	11.5		0.6	0.6	0.30	13.00	1.0		1.0	15.00
1220	Girdwood	133	6.0		0.5	0.5	0.20	7.20	0.5		1.0	8.70
1230	Government Hill	471	19.5		1.0	1.0	0.50	22.00	1.0	1.0	1.0	25.00
1235	Homestead	340	14.0		1.0	0.9	0.45	16.35	1.0		1.0	18.35
1237	Huffman	370	15.5		1.0	0.9	0.50	17.90	1.0		1.0	19.90
1240	Inlet View	223	9.0		0.6	0.5	0.30	10.40	1.0		1.0	12.40
1242	Kasuun	476	20.0		1.1	1.1	0.60	22.80	1.0		1.0	24.80
1245	Klatt	378	15.5		0.9	0.9	0.45	17.75	1.0		1.0	19.75
1246	Kincaid	513	21.0		1.1	1.0	0.55	23.65	1.0		1.0	25.65
1248	Lake Hood	440	18.0		1.0	0.9	0.50	20.40	1.0		1.0	22.40
1250	Lake Otis	412	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1257	Mt. Spurr	290	12.5		0.6	0.6	0.30	14.00	1.0		1.0	16.00
1260	Mt. View	314	13.0		1.0	1.0	0.50	15.50	1.0	1.0	1.5	19.00
1270	Muldoon	368	15.0		1.2	1.2	0.60	18.00	1.0	1.0	1.5	21.50
1280	North Star	381	16.0		1.2	1.2	0.60	19.00	1.0	1.0	1.5	22.50
1290	Northern Lights ABC*	487	20.0		1.2	1.1	0.50	22.80	1.0		1.0	24.80
1300	Northwood	335	14.0		0.8	0.8	0.40	16.00	1.0	1.0	1.0	19.00
1310	Nunaka Valley	277	11.5		0.7	0.7	0.35	13.25	1.0		1.0	15.25

Elementary Schools Certificated Staffing - continued

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	519	20.5		1.1	1.0	0.55	23.15	1.0		1.0	25.15
1320	O'Malley	298	12.0		0.7	0.7	0.35	13.75	1.0		1.0	15.75
1324	Orion	361	14.5		0.9	0.8	0.40	16.60	1.0		1.0	18.60
1328	Ptarmigan	391	16.0		0.8	0.7	0.40	17.90	1.0	1.0	1.5	21.40
1330	Rabbit Creek	312	13.0		0.8	0.8	0.45	15.05	1.0		1.0	17.05
1335	Ravenwood	452	18.5		1.0	0.8	0.50	20.80	1.0		1.0	22.80
1340	Rogers Park	383	16.5		1.2	1.1	0.60	19.40	1.0		1.0	21.40
1345	Russian Jack	329	13.5		1.0	1.0	0.40	15.90	1.0	1.0	1.0	18.90
1350	Sand Lake	617	25.0		1.2	1.2	0.60	28.00	1.0		2.0	31.00
1360	Scenic Park	452	18.5		1.1	1.1	0.55	21.25	1.0		1.0	23.25
1362	Spring Hill	374	15.0		0.9	0.8	0.50	17.20	1.0		1.0	19.20
1363	Trailside	522	21.5		1.0	1.0	0.50	24.00	1.0		1.0	26.00
1364	Susitna	528	22.0		1.2	1.2	0.60	25.00	1.0		1.5	27.50
1365	Taku	395	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1370	Tudor	557	23.0		1.2	1.1	0.60	25.90	1.0	1.0	1.5	29.40
1380	Turnagain	331	13.5		0.8	0.8	0.40	15.50	1.0		1.0	17.50
1384	Tyson, William	372	15.5		1.0	1.0	0.50	18.00	1.0	1.0	1.5	21.50
1386	Ursa Major	390	15.5		0.9	0.8	0.50	17.70	1.0	1.0	1.0	20.70
1388	Ursa Minor	290	12.5		0.6	0.7	0.30	14.10	1.0	1.0	1.0	17.10
1390	Williwaw	591	24.0		1.2	1.2	0.60	27.00	1.0	1.0	1.5	30.50
1400	Willow Crest	364	15.0		1.0	0.9	0.50	17.40	1.0	1.0	1.0	20.40
1410	Wonder Park	336	13.5		1.0	1.0	0.50	16.00	1.0	1.0	1.0	19.00
1418	Gladys Wood	509	21.0		1.0	0.9	0.50	23.40	1.0		1.0	25.40
1499	Unallocated Elementary Resources (A)		15.8		1.0	1.0	1.35	19.15			(2.0)	17.15
	Elementary Schools	<u>23,812</u>	<u>997.8</u>		<u>58.5</u>	<u>56.3</u>	<u>30.00</u>	<u>1,142.60</u>	<u>59.5</u>	<u>23.0</u>	<u>64.0</u>	<u>1,289.10</u>
1220	Girdwood 7-8	30		1.5								1.50
1290	Northern Lights ABC 7-8	114		4.5								4.50
	TOTAL	<u>23,956</u>	<u>997.8</u>	<u>6.0</u>								<u>1,295.10</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 were eliminated based on a revenue shortfall.

ANCHORAGE SCHOOL DISTRICT
Fiscal Year 2006-2007

**SPECIAL EDUCATION PROGRAMS
GIFTED AND BILINGUAL/MULTICULTURAL EDUCATION
CERTIFICATED STAFFING
GENERAL FUND**

Org Code	Special Education Programs	Elementary Education Teachers	Special Service Teachers	Vocational Education Teachers	Nurses	Psychologists	Bilingual Teachers	Counselor	Directors/ Supervisors/ Coordinators	Principals	Total Staff
1601	Special Education								2.00		2.00
1603	Deaf		13.20								13.20
1604	Blind/Visually Impaired		4.50								4.50
1625	Whaley School		20.00					1.00		2.00	23.00
1630	Providence Heights		1.00								1.00
1638	Speech/Language		67.80								67.80
1653	Psychology					42.50			1.00		43.50
1655	OT/PT Program		37.00								37.00
1658	Special Education-Middle School		71.50								71.50
1660	Special Education-Elementary		212.00						1.00		213.00
1663	Mt. Iliamna School	3.00	5.00							1.00	9.00
1665	Special Education-High School		93.50	11.00					1.00		105.50
1666	Outreach		2.00								2.00
1667	Alternative Career Education		9.00	4.00							13.00
1670	Special Schools		14.50								14.50
1673	Health Services				56.00				1.00		57.00
	SPECIAL EDUCATION TOTAL	<u>3.00</u>	<u>551.00</u>	<u>15.00</u>	<u>56.00</u>	<u>42.50</u>		<u>1.00</u>	<u>6.00</u>	<u>3.00</u>	<u>677.50</u>
1612	Gifted		53.50						1.00		54.50
1680	Bilingual/Multicultural Education						45.50	8.00	1.00		54.50
	TOTAL	<u>3.00</u>	<u>604.50</u>	<u>15.00</u>	<u>56.00</u>	<u>42.50</u>	<u>45.50</u>	<u>9.00</u>	<u>8.00</u>	<u>3.00</u>	<u>786.50</u>

Anchorage School District
Fiscal Year 2006-2007

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	646	28.6	0.5	(A)		1.0	1.0	2.6	2.0	35.7
1710	Clark Middle School	765	34.1	0.5	1.0		1.0	1.0	2.6	3.0	43.2
1730	Gruening Middle School	504	22.1	0.5	1.0		1.0	1.0	2.0	2.0	29.6
1740	Hanshew Middle School	878	40.0	0.5	1.0		1.0	1.0	3.0	3.0	49.5
1750	Mears Middle School	1049	48.5	0.5	1.0		1.0	1.0	3.0	3.0	58.0
1755	Mirror Lake Middle School	686	31.1	0.5	1.0	0.2	1.0	1.0	2.0	2.0	38.8
1760	Romig Middle School	796	36.8	0.5	1.0	0.2	1.0	1.0	2.4	2.0	44.9
1770	Wendler Middle School	885	40.5	0.5	1.0		1.0	1.0	3.0	2.0	49.0
1780	Goldenview Middle School	869	39.6	0.5	1.0		1.0	1.0	3.0	2.0	48.1
1799	Unallocated Middle School (B)		5.8						(2.0)		3.8
TOTAL		<u>7,522</u>	<u>350.7</u>	<u>4.7</u>	<u>8.2</u>	<u>0.4</u>	<u>10.0</u>	<u>10.0</u>	<u>21.6</u>	<u>23.0</u>	<u>428.6</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. Three (3) classroom teachers will provide for zero-hour staffing for Pre-Algebra and World Languages. Two (2) FTE counselor positions were eliminated due to a revenue shortfall.

**Anchorage School District
Fiscal Year 2006-2007**

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

Org Code	High Schools	Total Enrollment	Classroom Teachers	Special Service Teachers	Vocational Classroom Teachers	Technology	Reading	Nurses	Librarians	Counselors	ROTC (A)	Principals/Asst. Prin.	Total Staff
1800	Bartlett High	1,689	66.00		2.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	85.00
1805	King Career Center	475			28.50	0.40		1.00		1.00		2.00	32.90
1810	Chugiak High	1,442	55.50		3.00	1.00	1.00	1.00	1.00	4.00	2.00	4.00	72.50
1815	Crossroads	54		2.00						1.00			3.00
1820	Dimond High	1,814	70.10		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	88.70
1830	East High (B)	2,187	83.00		4.00	1.00	1.00	1.00	1.00	5.20	3.00	5.00	104.20
1835	S.A.V.E.	187			11.80	0.20	0.40	1.00		1.00		1.00	15.40
1840	Service High	1,688	62.20		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	83.00
1845	Steller	272	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,865	69.50		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	90.10
1860	South Anchorage	1,745	66.00		2.00	1.00	1.00	1.00	1.00	3.40	2.00	5.00	82.40
1865	Eagle River	734	25.40		2.00	1.00	1.00	1.00	1.00	2.40	2.00	3.00	38.80
1875	McLaughlin	141	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	162	0.30		10.00	0.20	0.40	1.00		1.00		1.00	13.90
1881	S.E.A.R.C.H.	86			5.00								5.00
1883	Continuation North (C)		2.00									1.00	3.00
1884	Continuation Program	23	2.00									1.00	3.00
1885	A.V.A.I.L.	68			3.00		0.20						3.20
1899	Unallocated High Sch. (D)		14.90										14.90
TOTAL		14,632	538.98	6.00	83.30	9.20	9.40	12.00	8.00	39.00	19.00	45.00	769.88

- (A) Non-certificated - Three positions were added for FY 2006-2007: One (1) at East High School and two (2) at Eagle River High School.
- (B) Part-Time Students included in East High School.
- (C) Continuation North is new for FY 2006-2007 and will service the Eagle River community.
- (D) 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.

Anchorage School District
Fiscal Year 2006-2007

**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
	.6 to 1 Nurse	Nurses shared by schools, centrally budgeted in Health Services (1673). Staffed at .6 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	23 of 60 schools have a Counselor; two of the 23 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, Continuation North 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.		
<u>Special Education</u>	Staffing is based upon demonstrated need and program Staffing is included for IDEA, federal audit requirements and Level II.	

Anchorage School District
Fiscal Year 2006-2007

Budgeted Pupil / Teacher Ratio

	<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>	<u>2006-2007</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.50	20.50	20.75	20.75	Kindergarten
Grade 1	21.00	21.00	21.00	21.00	21.00	21.00	21.25	21.25	Grade 1
Grade 2	24.00	25.00	24.00	24.00	24.00	24.00	24.25	24.25	Grade 2
Grade 3	24.00	25.00	24.00	24.00	24.00	24.00	24.25	24.25	Grade 3
Grade 4	27.00	28.00	27.00	27.00	27.00	27.00	27.25	27.25	Grade 4
Grade 5	27.00	28.00	27.00	27.00	27.00	27.00	27.25	27.25	Grade 5
Grade 6	27.00	28.00	27.00	27.00	27.00	27.00	27.25	27.25	Grade 6
Grade 7	26.25	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	Grade 7
Grade 8	26.25	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	Grade 8
Grade 9	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 9
Grade 10	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 10
Grade 11	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 11
Grade 12	27.08	27.91	27.08	27.08	27.08	27.08	27.33	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. For FY 2006-2007 one (1) FTE was reduced from the formula.

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 2006-2007

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

	<u>FY 1997-98</u> <u>Budgeted</u>	<u>FY 1998-99</u> <u>Budgeted</u>	<u>FY 1999-2000</u> <u>Budgeted</u>	<u>FY 2000-2001</u> <u>Budgeted</u>	<u>FY 2001-2002</u> <u>Budgeted</u>	<u>FY 2002-2003</u> <u>Budgeted</u>	<u>FY 2003-2004</u> <u>Budgeted</u>	<u>FY 2004-2005</u> <u>Budgeted</u>	<u>FY 2005-2006</u> <u>Budgeted</u>	<u>FY 2006-2007</u> <u>Projections</u>
Kindergarten (FTE) (C)	2,715	2,855	2,752	3,191	3,639	3,472	3,485	3,533	3,540	3,603
Elementary	22,627	23,703	24,097	23,381	23,613	23,108	22,629	22,080	21,923	21,801
Secondary	19,766	20,701	21,143	21,225	21,757	22,193	22,524	22,672	22,729	22,626
Special Education (B)	1,867	960	1,109	1,103	1,011	993	990	989	879	1,086
TOTAL FTE (A)	46,975	48,219	49,101	48,900	50,020	49,766	49,628	49,274	49,071	49,116
TOTAL Number of Students	48,309	49,556	50,201	49,297	50,256	49,987	49,900	49,499	49,289	49,378

	<u>FY 1998-99</u> <u>Actual</u>	<u>FY 1999-2000</u> <u>Actual</u>	<u>FY 2000-01</u> <u>Actual</u>	<u>FY 2001-2002</u> <u>Actual</u>	<u>FY 2002-2003</u> <u>Actual</u>	<u>FY 2003-2004</u> <u>Actual</u>	<u>FY 2004-2005</u> <u>Actual</u>	<u>FY 2005-2006</u> <u>Actual</u>
Kindergarten (FTE)	2,693	2,980	3,205	3,462	3,536	3,536	3,657	3,639
Elementary	23,836	23,692	23,437	23,408	23,056	22,496	21,910	21,786
Secondary	20,869	20,823	21,383	21,704	22,273	22,435	22,723	22,925
Special Education	1,064	1,058	977	867	926	964	949	1,003
TOTAL	48,462	48,553	49,002	49,441	49,791	49,431	49,239	49,353
TOTAL Number of Students	49,551	49,312	49,520	49,676	50,029	49,663	49,454	49,589

- (A) Student enrollment as of September 30 each year. For FY 2006-2007 this includes 69 half-day kindergarten students stated on a full time student equivalent (FTE) of .5 basis and 3,568 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 49,116.
- (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 2006-2007.
- (C) For FY 2006-2007, 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 2006-2007

**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>
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	572,206,186	22,404,488,758	7.59	177,157,001	31.0%
2006-2007	607,873,223	25,194,879,645	7.3	191,249,120	31.5%

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

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

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

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

Anchorage School District
Fiscal Year 2006-2007

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

Fiscal Year (A)	Fiscal Year Local Tax Appropriation			Assessed Valuation (B)	Mill Rate (D)		
	General Fund	Debt Service Fund	Total Taxes Fiscal Year		General Fund	Debt Service Fund	Total
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	144,322,321	32,834,680	177,157,001	22,404,488,758	6.19	1.40	7.59
2006-2007	154,904,208	36,344,912	191,249,120	25,194,879,645	5.94	1.37	7.31

- (A) Fiscal Year is July 1st through June 30th.
- (B) Amounts shown are actual taxes received from the Municipality of Anchorage for FY 1997-1998 through FY 2004-2005 and projected taxes for FY 2005-2006 and FY 2006-2007.
- (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 2006-2007 computation.

Anchorage School District
Fiscal Year 2006-2007

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>
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	524,206,186	49,071	10,683	107,515,874	416,690,312	8,492
2006-2007	558,873,223	49,116	11,379	109,049,077	449,824,146	9,158

- (A) Total of actual expenditures (budgeted FY 2005-2006 and FY 2006-2007) 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 2006-2007

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	264,217,621	268,819,373	268,434,493 (F)
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 (D)		
Other Adjustments	(3,403,674) (C)			338,667 (E)	1,882,113 (E)
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 2006-07.

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

(E) Prior year adjustment reflected in audit.

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

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

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

Anchorage School District
Fiscal Year 2006-2007

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 2003-04 Actual	FY 2004-05 Actual	FY 2005-06 Projections	FY 2006-07 Projections
Adjusted Average Daily Membership	66,952.42	66,996.48	66,585.30	67,238.25
Base Student Allocation	\$ 4,169	\$ 4,576	\$ 4,919	\$ 5,352
Basic Need	279,124,639	306,575,911	327,533,089	359,859,091
Minus:				
Minimum Required				
Local Contribution (1)	(69,729,060)	(73,751,264)	(76,624,283)	(81,476,907)
Minus:				
Portion of Federal Impact Aid (2)	(5,323,297)	(6,373,929)	(5,614,041)	(5,805,308)
Add:				
Quality Schools	1,071,239	1,071,944	1,065,365	1,075,812
Learning Opportunity Grant (L.O.G.)				
Adjustment To:				
Prior Year Federal Impact Aid				
Other Adjustments	(43,205) (C)			
Alaska Public School Funding Program	\$ 205,100,316	\$ 227,522,662	\$ 246,360,130	\$ 273,652,688
Average Daily Membership (ADM)	49,265	49,182	49,071	49,843
Revenue/ADM Including Quality Schools Only	4,163	4,626	5,020	5,490
Revenue/ADM Including L.O.G. Only	4,141	4,604	4,999	5,469
Revenue/ADM Including L.O.G. & Quality Schools	4,163	4,626	5,020	5,490
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,141	4,604	4,999	5,469
1) Minimum Required Local Contribution Deduction:				
Defined as being the lesser of 45 percent of the preceding year's "basic need" or 4 mills times the total assessed valuation of local real estate, inventory and other taxed personal property for the second preceding year as determined by the State Department of Commerce and Community Development - 1998-99 through 2006-07.				
Actual State Assessed Valuation (In Billions)	\$ 19,203,572	\$ 21,214,675	\$ 22,651,130	\$ 25,077,496
Calculated State Assessed Valuation (In Billions)	17,432,265 (D)	18,437,816 (D)	19,156,044 (D)	20,369,227
Increase/(Decrease) from Prior Year Actual	941,873	2,011,103	1,436,455	2,426,366
State Assessed Valuation Date	01/01/02	01/01/03	01/01/04	01/01/05
2) Portion of Federal Impact Aid Deduction:				
Total Eligible Federal Impact Aid (A)	10,565,870	13,066,686	11,988,897	12,534,815
% Required to Local Contribution	55.98%	54.20%	52.03%	51.46%
Fed Impact Aid before 90% Deduct	5,914,774	7,082,144	6,237,823	6,450,416
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 5,323,297	\$ 6,373,929	\$ 5,614,041	\$ 5,805,308

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

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

(C) Prior year adjustment reflected in audit.

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

Anchorage School District
Fiscal Year 2006-2007

**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)	
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)
2006-2007	60	\$81	\$2,346,380	10	Mid School	(E)	\$86	\$836,131
				15	Sr/Alt	(F)	\$90	\$1,889,516 (C)

- (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.