

Anchorage School District
Anchorage, Alaska

Fiscal Year 2007-2008

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Anchorage School District
Anchorage, Alaska
Fiscal Year 2007-2008

PRELIMINARY 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 15½ 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.

Creating Optimal High School Opportunities High school students in the Chugiak and Eagle River areas have an alternative to the traditional high school classroom. Through COHO (Creating Optimal High School Opportunities) students can earn high school credits through online and self-paced courses. These online courses are available to any ASD student throughout the district. The program is located on the Chugiak High School campus but has its own classrooms and staff and a separate entrance.

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

Title VII 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 vocational/technical training in 26 occupations for students in grades 11-12 during the first and second sessions. The newly developed KCC third session will offer introductory vocational/technical training for students in grades 9-12. Students earn ½ credit in third session courses.

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 pri-

mary 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 2005-2006 was 93.2 percent.

Graduation Rate and Drop-Out Rate

The four-year cumulative graduation rate in 2005-2006 was 63.9 percent. The one-year drop-out rate for 2005-2006 was 6.28 percent.

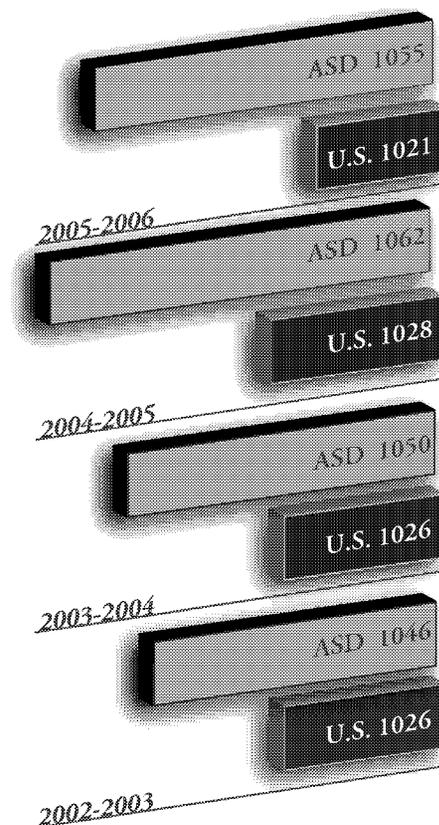
Language Arts Proficiency

In 2005-2006, 79.9 percent of ASD students were at or above their grade level (proficient) in English language arts, as measured by state testing.

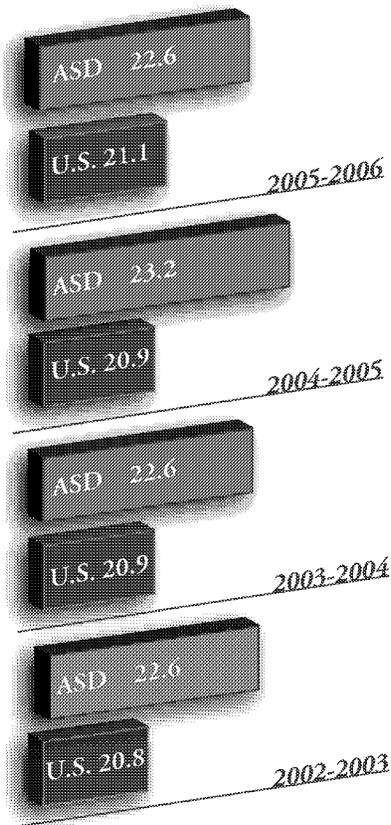
Math Proficiency

In 2005-2006, 70.6 percent of ASD students were at or above their grade level (proficient) in math, as measured by state testing.

SAT Reading and Math Combined Score



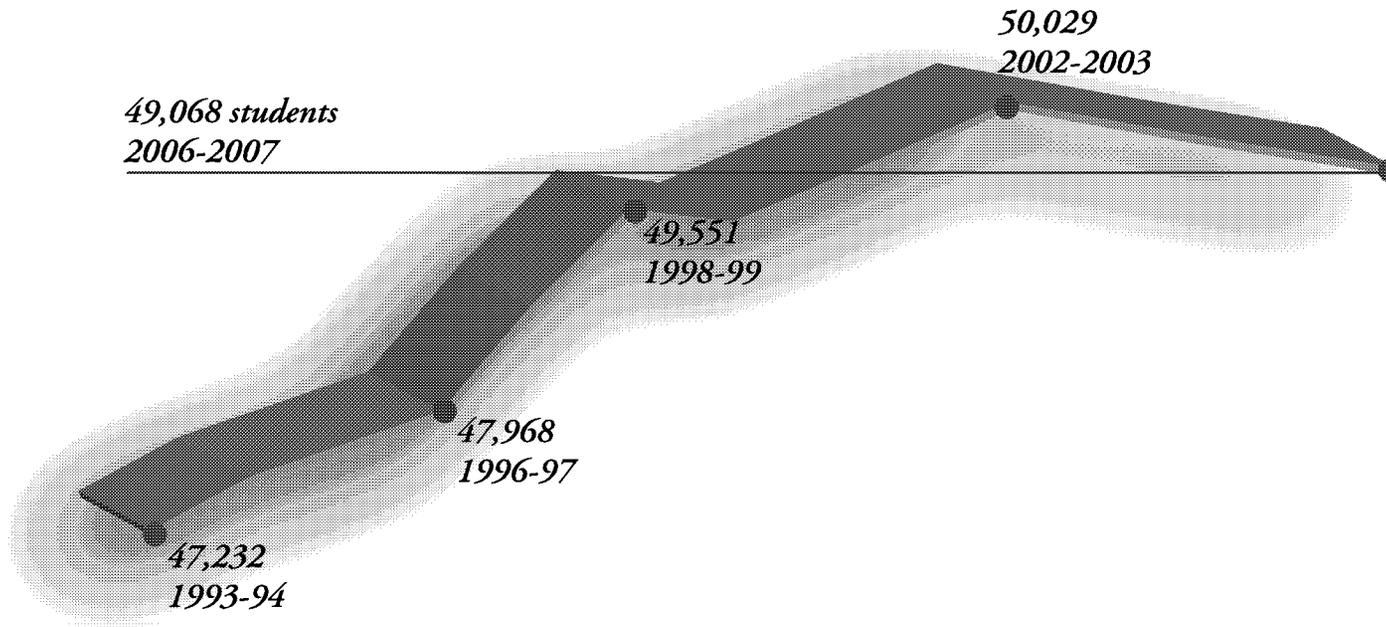
ACT Composite Score



Advanced Placement

High school students completed 2,524 AP courses and took 2,379 AP tests in 2005-2006. Fifty-eight percent of the students scored well enough on the tests to qualify for college and university credit.

ENROLLMENT 1993-94 THROUGH 2006-2007



FINANCIAL OUTLOOK

In fiscal year 2007-08, the District is budgeted to receive approximately 64.85 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 48.61 percent of the District's General Fund revenues for fiscal year 2007-08. 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 7.08 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 the 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 3-9.
 - 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 3-9.
 - d. In a sequential cohort comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment in 8th grade will be greater than the percentage of those same students scoring proficient in 7th 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 ethnicity group and the Caucasian group, narrowing the achievement gap.
 - f. In a year-to-year comparison, the achievement gap in language arts and math will decrease significantly between the AYP-designated groups of economically disadvantaged and non-economically disadvantaged, limited English proficient and non-limited English proficient, and disabled and non-disabled students.
 - g. The performance of the sequential cohort of students in 5th, 7th, and 9th grades will show an increase in the average scale score from the previous year on the writing content strands of Structures and Conventions of Writing and Revision.

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 10th grade on the Alaska High School Graduation Qualifying Exam (HSGQE) and on the cumulative performance of students in grades 11 and 12 at year-end.

Performance by students in grades 5 and 7 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 2006-2007 in Language Arts is 71.48 and Math is 57.61.

2. A higher percentage of students will **master reading skills and strategies to read proficiently** at the end of grade three.

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 grade 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. When compared to the baseline year of 2005-2006, the District will increase the percentage of students still enrolled in the Anchorage School District who successfully completed Algebra I with a B or better in 8th grade or earlier are enrolled in Geometry or Algebra II in 9th grade and successfully complete the course with a C or higher.

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 continue to 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. The District 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** 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 (76-99 percent) on the TerraNova CAT/6 in grades five and seven.
 - b. There will be at least a 5 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 5 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.

When compared to the baseline year of 2005-2006, the District will increase the survey response rate and the Respectful Climate factor score measured in the student, staff and parent climate survey at the District and division levels.

8. **Parent/guardian involvement** will improve. Indicators:

- a. When compared to the baseline year of 2005-2006, the Parent/Guardian and Community Involvement factor score reported in the staff climate survey will increase at the District and division levels.
- b. An additional question specific to parent/guardian involvement will be added to the 2006-2007 survey, and it will be combined with other questions to report a Parent/Guardian and Community Involvement factor score. The 2006-2007 school year data will establish the baseline.

9. The ASD 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. Indicator:

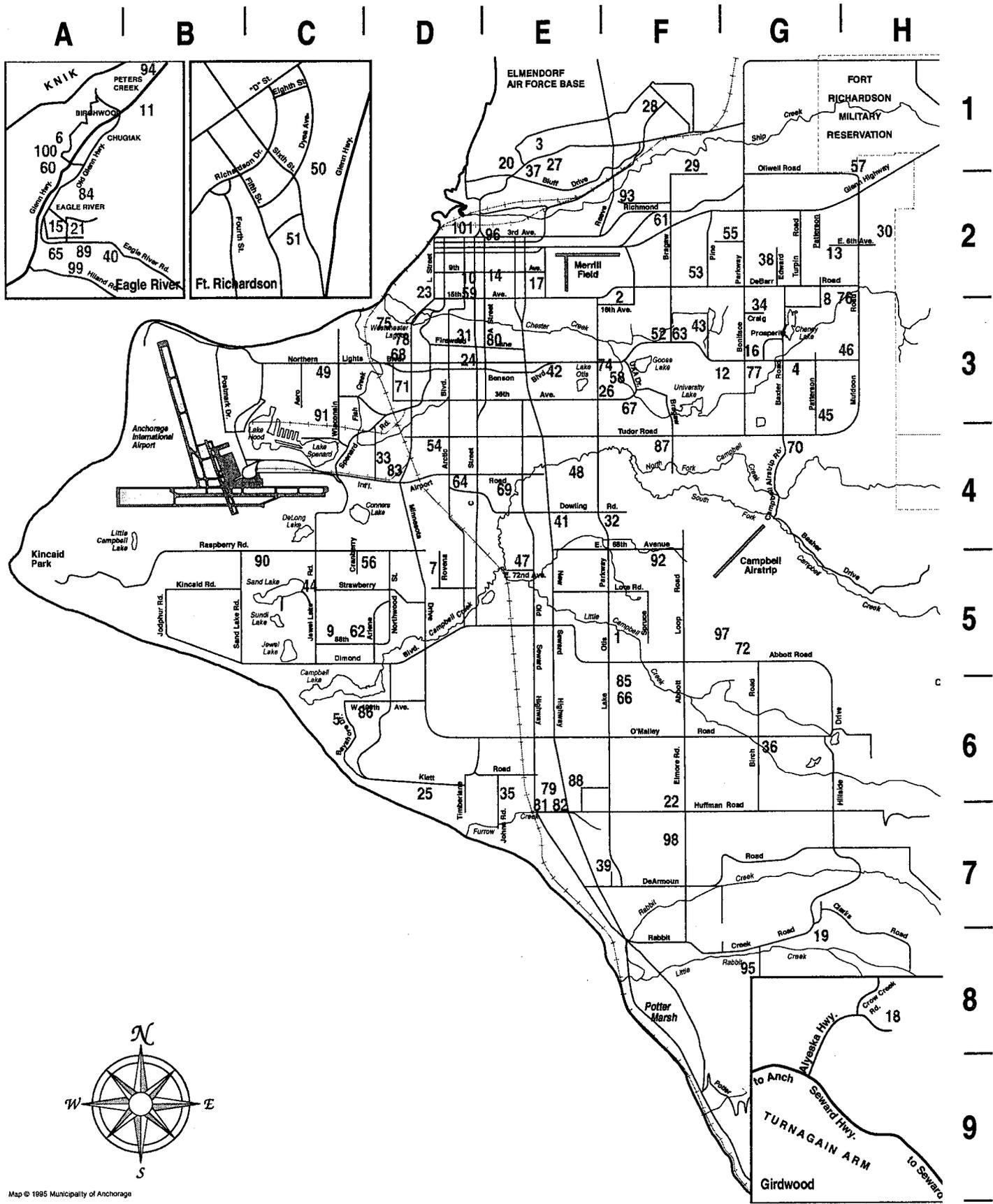
In a year-to-year comparison, the District will increase the percent of non-White employees in the overall workforce.

Facility Locations

Elementary Schools

1. E5	Abbott Loop	742-5400	86. C6	Mears	742-6400
	8427 Lake Otis Pkwy., 99507-3599			2700 W. 100th Ave., 99515-2200	
2. F2	Airport Heights	742-4550	94. B1	Mirror Lake	742-3500
	1510 Alder Dr., 99508-2999			22901 Lake Hill Dr., Chugiak, 99567-5584	
89. A2	Alpenglow	742-3300		PO Box 672069, Chugiak, 99567-2069	
	19201 Driftwood Bay Dr., Eagle River, 99577-8579		68. D3	Romig	742-5200
3. E1	Aurora	742-0300		2500 Minnesota Dr., 99503-2398	
	5085 10th Street, E.A.F.B., 99506-1199		74. F3	Wendler	742-7300
4. G3	Baxter	742-1750		2905 Lake Otis Pkwy., 99508-4599	
	2991 Baxter Rd., 99504-3999		High Schools		
5. C6	Bayshore	742-5360	96. E2	AVAIL	742-4930
	10500 Bayshore Dr., 99515-2400			425 "C" Street, 99501-2323	
19. G8	Bear Valley	742-5900	57. H2	Bartlett	742-1800
	15001 Mountain Air Dr., 99516-4400			1101 N. Muldoon Rd., 99506-1698	
6. A1	Birchwood ABC	742-3450	70. G4	Benny Benson Secondary	742-2050
	17010 Birchtree Lane, P.O. Box 770400, Eagle River, 99577-0400			4515 Campbell Airstrip Rd., 99507-1267	
88. E6	Bowman, Willard L.	742-5600	60. A2	Chugiak	742-3050
	11700 Gregory Rd., 99516-1907			16525 Birchwood Loop Rd., Eagle River, 99577-0218	
7. D5	Campbell	742-5560	60. A2	Creating Optimal High School Opportunities	742-3027
	7206 Rovena St., 99518-2176			16525 Birchwood Loop Rd., Eagle River, 99577-0218	
8. G3	Chester Valley	337-9502	64. D4	Continuation Program	742-1170
	1751 Patterson St., 99504-2799			401 W. International Airport Rd. #27, 99518-1104	
9. C5	Chinook	742-6700	62. C5	Dimond	742-7000
	3101 W. 88th Ave., 99502-5396			2909 W. 88th Ave., 99502-5397	
10. E2	Chugach Optional	742-3730	99. A2	Eagle River	742-2700
	1205 "E" St., 99501-4499			8701 Yosemite, Eagle River, 99577-6500	
11. B1	Chugiak	742-3400	63. F3	East	742-2100
	19932 Old Glenn Hwy., P.O. Box 670030, Chugiak, 99567-0030			4025 E. Northern Lights Blvd., 99508-3599	
12. G3	College Gate	742-1500	58. F3	King Career Center	742-8900
	3101 Sunflower, 99508-4794			2650 E. Northern Lights Blvd., 99508-4170	
13. H2	Creekside Park	742-1550	67. F3	McLaughlin Secondary	742-1120
	7500 E. 6th Ave., 99504-1999			2600 Providence Dr., 99508-4678	
14. E2	Denali K-8	742-4500	69. E4	SAVE	742-1250
	952 Cordova St., 99501-3785			410 E. 5th Ave., 99518-1244	
15. A2	Eagle River	742-3000	72. G5	Service	742-8100
	10900 Old Eagle River Rd., Eagle River, 99577-8096			5577 Abbott Rd., 99507-4399	
17. E2	Fairview	742-7600	98. F6	South Anchorage	742-6200
	1327 Nelchina St., 99501-4896			13400 Elmwood Rd., 99516-3607	
84. A2	Fire Lake	742-3350	73. D3	Steller Secondary	742-4950
	13801 Old Glenn Hwy., P.O. Box 772569, Eagle River, 99577-2569			2508 Blueberry Rd., 99503-2693	
18. H8	Girdwood	742-5300	75. D3	West	742-2500
	(Crow Creek Rd.) P.O. Box 189, Girdwood, 99587-0189			1700 Hillcrest Dr., 99517-1399	
20. E2	Government Hill	742-5000	Charter Schools		
	525 Bluff Dr., 99501-1198		71. D3	Aquarian	742-4900
21. A2	Homestead	742-3550		1705 W. 32nd Ave., 99517-2002	
	18001 Baranoff St., Eagle River 99577-8299		100. A2	Eagle Academy	742-3025
22. F7	Huffman	742-5650		10901 Mausel Street, 99577-8019	
	12000 Lorraine St., 99516-2100		80. E3	Family Partnership	742-3700
23. D3	Inlet View	742-7630		401 E. Fireweed Lane, 99503-2111	
	1219 "N" St., 99501-4299		24. D3	Frontier	742-1180
92. F5	Kasuun	349-9444		400 W. Northern Lights Blvd., Ste 9, 99503-3877	
	4000 E. 68th Ave., 99507-2530		16. G3	Highland Tech	742-1700
90. C5	Kincaid	245-5530		5530 E. Northern Lights Blvd., 99504-3135	
	4900 Raspberry Rd., 99502-1900		101. D2	Winterberry	742-4980
25. D6	Klatt	742-5750		508 W. 2nd Ave., 99501-2208	
	11900 Juniper Dr., 99515-3200		Support Services		
91. C4	Lake Hood	245-5521	77. G3	ASD Education Center	742-4000
	3601 W. 40th Ave., 99517-2702			5530 E. Northern Lights Blvd., P.O. Box 196614, 99519-6614	
26. F3	Lake Otis	742-7400	78. D3	Data Processing/Records	742-4600
	3331 Lake Otis Pkwy., 99508-4598			1602 Hillcrest Dr., 99517-1347	
27. E2	Mt. Iliamna	742-0100	79. E7	Facilities/Maintenance	345-7915
	4140 Eaker Ave., E.A.F.B., 99506-1299			1301 Labor St., 99515-3517	
28. F1	Mt. Spurr	742-0200	81. E7	Operations	348-5122
	8414 McGuire Ave., E.A.F.B., 99506-1299			1201 Labor St., 99515-3579	
29. F2	Mt. View	742-3900	83. D4	Purchasing/Warehouse	742-8621
	4005 McPhee Ave., 99508-1499			4919 Van Buren St., 99517-3188	
30. H2	Muldoon	742-1460	82. E7	Student Nutrition	348-5142
	525 Cherry St., 99504-2125			1307 Labor St., 99515-3517	
31. D3	North Star	742-3800	87. F4	Transportation	742-1200
	605 W. Fireweed Lane, 99503-1998			3580 Tudor Rd., 99507-1218	
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	742-0366			
	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	742-0250			
	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	742-0400			
	888 Edward St., 99504-1699				
39. E7	Rabbit Creek	742-5700			
	13650 Lake Otis Pkwy., 99516-3400				
40. A2	Ravenwood	742-3250			
	9500 Wren Lane, P.O. Box 773049, Eagle River, 99577-8737				
42. E3	Rogers Park	742-4800			
	1400 E. Northern Lights Blvd., 99508-4281				
43. F3	Russian Jack	742-1300			
	4420 E. 20th Ave., 99508-3598				
44. C5	Sand Lake	243-2161			
	7500 Jewel Lake Rd., 99502-2878				
45. G4	Scenic Park	742-1650			
	3933 Patterson St., 99504-4599				
85. F6	Spring Hill	742-5450			
	9911 Lake Otis Pkwy., 99507-4251				
46. H3	Susitna	742-1400			
	7500 Tyone Cir., 99504-3299				
47. E5	Taku	349-4453			
	701 E. 72nd Ave., 99518-2806				
97. G5	Trailside	742-5500			
	5151 Abbott Rd., 99507-4397				
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 Schools					
76. G2	Begich (opens 8-2007)	333-5042			
	7440 Creekside Center Dr., 99504				
59. D3	Central Middle School of Science	742-5100			
	1405 "E" St., 99501-5098				
61. F2	Clark	742-4700			
	150 Bragaw St., 99508-1398				
95. G8	Goldenview	348-8626			
	15800 Golden View Dr., 99516-4924				
65. A2	Gruening	742-3600			
	9601 Lee St., Eagle River, 99577-8399				
66. F6	Hanshew	349-1561			
	10121 Lake Otis Pkwy, 99507-4298				

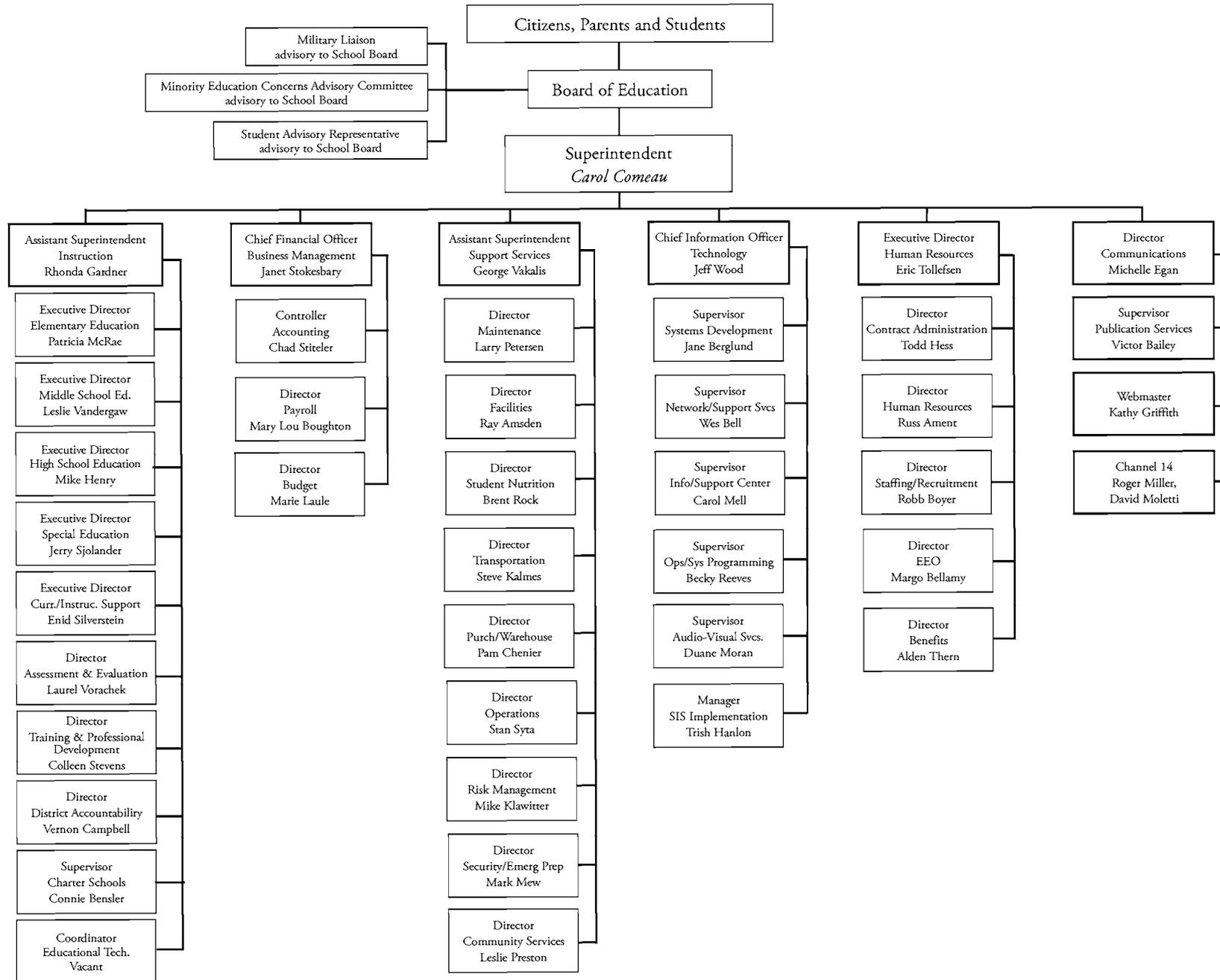
Anchorage School District Facilities



Map © 1995 Municipality of Anchorage

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

JANUARY 2007



II. Financial Planning & Budget Development Calendar

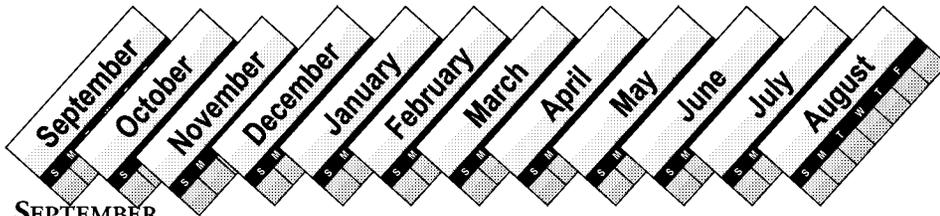
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

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 2007-2008

ENROLLMENT FORECASTING CONSIDERATIONS

The FY 2007-08 Financial Plan was developed based on an enrollment projection of 48,848 students. For budget planning purposes, this number is converted to 48,580 students on a full time equivalent (FTE) basis. The projected enrollment is a decrease of 530 students; the previous year's actual enrollment on September 30 was 49,378.

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, 2007

	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	72	36	.1%
Full-Day Kindergarten	3,588	3,588	7.4
Grades 1-6	<u>21,600</u>	<u>21,600</u>	<u>44.4</u>
Elementary (K-6)	25,260	25,224	51.9
Grades 7-8	7,271	7,271	15.0
Grades 9-12	<u>14,970</u>	<u>14,970</u>	<u>30.8</u>
Secondary (7-12)	22,241	22,241	45.8
Special Education (B)	<u>1,347</u>	<u>1,115</u>	<u>2.3</u>
TOTAL	<u>48,848</u>	<u>48,580</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 2007-08.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2007-08 the revenue is projected to provide \$266,026,600, or 48.61 percent, of General Fund revenues. The Alaska Public School Funding Program formula incorporates school district cost factors (reviewed biannually by the Department of Education), provides quality grants and a base student allocation of \$5,380 per Average Daily Membership (ADM).

Alaska Public School Funding Program				
	2006-07	2007-08	Increase	
	Projected	Projected	(Decrease)	%
General Fund				
Revenue	\$276,180,359	\$266,026,600	(\$10,153,759)	(3.7%)
Amount per student (FTE)	\$5,623	\$5,476	\$147	2.6%

The Alaska Public School 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 \$5,380 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, 2006.

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-2007-08, the local municipal tax contribution is \$169,863,963 which will provide 31.0 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

2007 General Fund mill rate is 5.77 and the Debt Service Fund mill rate is 1.31 for a combined total of 7.08 mills. The areawide assessed valuation of property increased by \$2.33 billion to \$28.2 billion, an increase of 9.0 percent.

Local Property Taxes				
	2006-07	2007-08		
General Fund	Projected	Projected	Increase	%
Local Tax Contribution	\$155,257,376	\$169,863,963	\$14,606,587	9.4%
Taxes Per Student (FTE)	\$3,161	\$3,497	\$336	10.63%

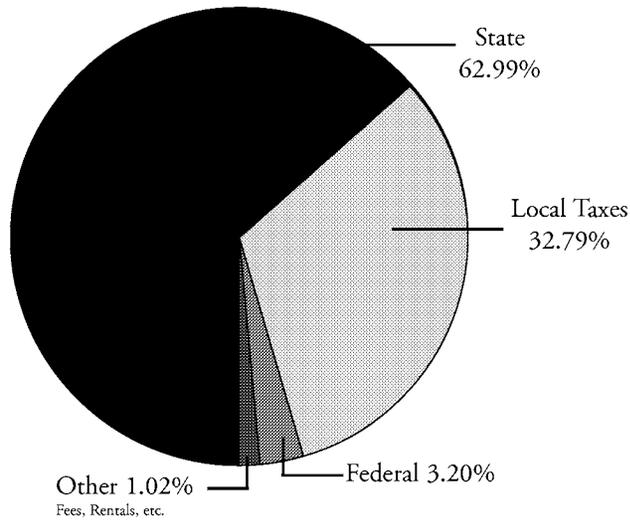
REVENUE STATISTICS

The following schedule compares selected FY 2007-08 revenue statistics with those of FY 2006-07.

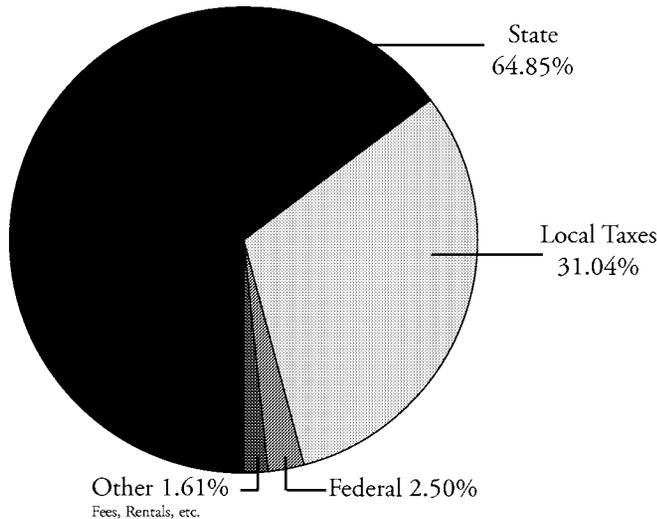
Two Fiscal Years' Revenues Compared				
	2006-07	2007-08	Increase	
	Projected	Projected	(Decrease)	%
Alaska Public School Funding Revenue	\$276,180,359	\$266,026,600		(3.7%)
Local Property Taxes - Fiscal Year				
- General Fund	\$155,257,376	\$169,863,963		9.41%
- Debt Service Fund	36,344,912	37,328,009		2.70%
TOTAL	\$191,602,288	\$207,191,972		
-General Fund Mill Rate	5.79	5.77		
-Debt Service Fund Mill Rate	1.34	1.33		
TOTAL Mill Rate	7.13	7.08		
Assessed Valuation	\$25,851,732,750	\$28,185,468,035		

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

Projected General Fund Revenue
2006-07



Projected General Fund Revenue
2007-08



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 2007-08 are below:

• **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 87.38 percent of the operating costs budgeted in the General Fund. Funding for required retirement and payroll tax increases are included in the expenditure projections. The budgeted average salaries for teachers have been estimated including reductions resulting from teacher turnover and replacement.

• **Certificated Teaching Positions**

Staffing ratios for budget development are based on the current year's pupil to classroom teacher ratios:

- Kindergarten (FTE): 22.25 to 1
- Grade 1: 22.75 to 1
- Grade 2-3: 25.75 to 1
- Grades 4-6: 28.75 to 1
- Grades 7-12: 28.54 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 estimated Anchorage area Consumer Price Index for 2006 used in these projections was 3.9 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:

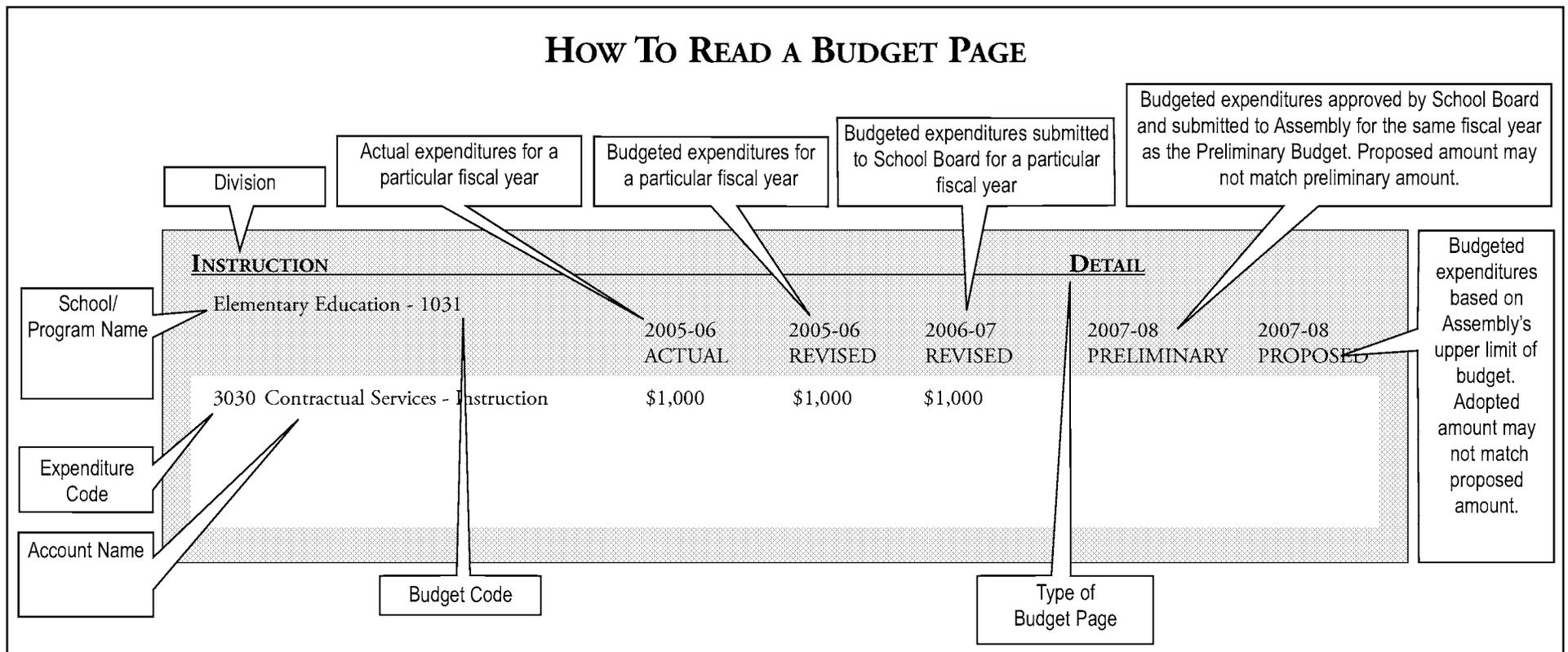
- 1000 Salaries
- 2000 Employee Benefits
- 3000 Purchased Services
- 4000 Supplies and Materials
- 5000 Capital Outlay
- 6000 Other

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 Publication Services	1200 Eagle River	1418 Wood, Gladys	1665 Special Education-- High School	1820 Dimond High
1002 Superintendent	1050 Communications	1210 Fairview	1450 Polaris K-12		1830 East High
1004 Chief Financial Officer	1051 Library Resources	1215 Fire Lake	1489 Summer School Elementary	1666 Outreach	1835 S.A.V.E.
1006 Asst. Superintendent-- Instruction	1052 Audio-Visual Services	1220 Girdwood		1667 Alternative Career Education	1840 Service High
1007 Asst. Superintendent-- Support Services	1061 Custodial Services	1230 Government Hill	1499 Unallocated Elementary Resources	1670 Special Schools	1845 Steller Secondary
	1062 Security/Emergency Preparedness	1235 Homestead	1500-1590 Charter School Attendance Centers	1673 Health Services	1848 Summer School
1010 Budgeting	1063 Maintenance	1237 Huffman		1678 Summer School Special Education	1850 West High
1011 Accounting	1064 Maintenance Projects	1240 Inlet View	1501 Charter School Administration	1679 Unallocated Special Education Resources	1860 South High
1012 Purchasing	1065 Warehouse	1242 Kasuun	1505 Alaska Native Cultural Charter	1680 Bilingual/Multicultural Education Program	1865 Eagle River High
1013 Risk Management	1066 Rentals	1244 Kennedy		1700-1799 Middle School Attendance Centers	1875 McLaughlin Youth Center
1016 Human Resources	1067 Community Resources	1245 Klatt	1510 Aquarian Charter		1880 Benny Benson
1019 Demographic/GIS Services	1075 Crossing Guards	1246 Kincaid	1530 Eagle Academy Charter		1881 SEARCH
	1080 Pupil Transportation-- Administration	1248 Lake Hood	1540 Family Partnership Charter	1700 Central Middle School of Science	1883 Creating Optimal High School Opportunities
1023 Government Relations/ Legal Liaison	1081 Bus Operations	1250 Lake Otis	1545 Frontier Charter	1710 Clark Middle School	1884 Continuation School
	1082 Garage & Bus Maintenance	1257 Mt. Spurr	1550 Highland Tech Charter	1730 Gruening Middle School	1885 AVAIL
1030 High School Education	1084 F/M Vehicle Maintenance	1260 Mt. View	1560 Rilke Schule Charter	1740 Hanshew Middle School	1899 Unallocated High School Resources
1031 Elementary Education	1097 Association Benefits	1270 Muldoon	1585 Village Charter	1750 Mears Middle School	3010 Fund Capital Projects
1032 Middle School Education	1098 Sick Leave Bank	1280 North Star	1595 Winterberry Charter	1755 Mirror Lake Middle School	6639 Food Service Administration
1033 High School Activities	1099 Non-Departmental	1288 Northwood	1599 Unallocated Charter Schools	1770 Romig Middle School	6640 Food Service Center
1034 Middle School Activities	1100-1499 Elementary Attendance Centers	1290 Northern Lights ABC	1601-1679 Special Education Attendance Centers	1770 Wandler Middle School	6641 Elementary Kitchens
	1100 Abbott Loop	1300 Nunaka Valley	1601 Special Education	1780 Goldenview Middle School	6642 Middle School Kitchens
1035 Educational Technology	1110 Airport Heights	1310 Ocean View	1603 Deaf	1785 Begich Middle School	6643 High School Kitchens
1036 Curriculum & Instructional Services	1112 Alpenglow	1315 O'Malley	1604 Blind/Visually Impaired	1789 Summer School Middle Level	6644 Food Service Delivery
	1114 Aurora	1320 O'Malley	1612 Gifted	1799 Unallocated Middle School Resources	
1037 Training and Professional Development	1115 Baxter	1324 Orion	1625 Whaley School	1800-1899 High Schools/ Alternative Programs	
	1116 Bayshore	1328 Ptarmigan	1630 Providence Heights	1800 Bartlett High	
1038 Assessment & Evaluation	1118 Bear Valley	1330 Rabbit Creek	1638 Speech/Language	1805 King Career Center	
	1120 Birchwood ABC	1335 Ravenwood	1640 Re-Open	1810 Chugiak High	
1039 Technology/ MIS	1125 Bowman, Willard	1340 Rogers Park	1653 Psychology	1815 Crossroads	
1043 Music-- Districtwide	1130 Campbell	1345 Russian Jack	1655 OT/PT Program		
	1140 Chester Valley	1350 Sand Lake	1658 Special Education-- Middle School		
1045 Art--Districtwide	1150 Chinook	1360 Scenic Park	1660 Special Education-- Elementary		
1047 District Accountability	1160 Chugach Optional	1362 Spring Hill	1663 Mt. Iliamna Preschool		
1048 Grant Writer Svcs	1170 Chugiak	1363 Trailside			
	1174 College Gate	1364 Susitna			
	1180 Creekside Park	1365 Taku			
	1190 Denali	1370 Tudor			
		1380 Turnagain			
		1384 Tyson, William			
		1386 Ursa Major			
		1388 Ursa Minor			
		1390 Williwaw			
		1400 Willow Crest			
		1410 Wonder Park			

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	3200	Rental—Land & Bldgs.	5210	Architect Agreements*
1000	Pending Negot.- Salaries/Wages	1861	Noon Duty Attendants	3210	Rental—Equipment	5220	Architect Reimbursable*
1011	School Board Fees	1871	Neighborhood Community Patrol	3220	Cont. Services—Copier Lease	5230	Engineering & Testing*
1100	Superintendent	1900	Student Nutrition Personnel	3230	Advertising	5240	Miscellaneous*
1110	Assistant Superintendent Certificated	1920	Interim Staff Assistants	3400	Board Contingency	5250	ASD Contingency*
1111	Assistant Superintendent Classified	1930	Teacher Reserve	3410	Cont. Service—Board	5260	Demolitions*
1170	Program Directors Certificated	1950	Severance Pay—TRS	3430	Mileage In-District	5270	Judgments*
1171	Program Directors Classified	1960	Severance Pay—PERS	3500	Heat for Buildings	5280	Utilities*
1180	Other Professionals Certificated	1970	AEA Contract Reserve	3510	Water & Sewer	5290	Administration Prorate*
1181	Other Professionals Classified	1980	Attrition—Salaries/Wages Certificated	3520	Electricity	5300	Other Management Cost*
1191	Technical Classified	1990	Transfer—Labor	3530	Telephone	5320	Bond Issue Cost*
1201	Clerical	1991	Transfer—Labor Classified	3540	Refuse	5340	Interest on Retainage*
1211	Extra Help Classified	2000	Pending Negotiation—Benefits	3600	Travel Out-of-District	5350	Contracted Services*
1220	Extra Help Certificated	2100	Group Life	3601	Travel School Board Leg. Lobby	5360	Rental—Land & Building*
1231	Teacher Assistants	2200	Group Medical	3602	Travel Other Leg. Lobby	5400	Expendable Equipment
1240	Nurses	2250	Insurance—Other	3611	Reg. Mem. School Board Leg. Lobby	5410	Replacement Equipment
1250	Coordinators	2350	Employee Assistance	3612	Reg. Mem. Other Leg. Lobby	5430	Art in Public Places*
1260	Sr. Curric. Specialists Certificated	2400	Bus Drivers' Medical	3650	Reimbursement Expense	5440	New Equipment
1261	Sr. Curric. Specialists Classified	2500	Workers' Compensation	3750	Data Processing	5460	Other Capital Outlay Expense
1271	Sick Leave Bank Classified	2550	Unemployment Insurance	3980	Unallocated Adjustments	5480	Remodeling
1280	Librarians	2600	Social Security	3990	Transfer—Purch. Serv.	5880	Self-Insured Equipment
1290	Masters Degree Bonus	2610	Medicare	4010	Office Supplies	5890	Self-Insured Vandalism
1300	Principals	2700	TRS—Cert. Retirement	4020	Textbooks	5900	Other—Legal Fees*
1310	Elementary Teachers	2701	Incremental TRS Increase	4030	Library A/V Supplies	6010	ASAA Dues
1320	Secondary Teachers	2750	Prof. Affiliations	4040	Teaching Supplies	6020	Pupil Activity Expense
1330	Added Duty Increment Certificated	2800	PERS—Class. Retirement	4050	Health Supplies	6040	Contribution Food Service
1331	Added Duty Increment Classified	2801	Incremental PERS Increase	4060	Meals & Food	6050	Property Insurance
1340	Dept. Chairperson	2900	Driver Pension Trust	4070	Student Supplies	6060	Fidelity Insurance
1350	Added Days Certificated	2980	Attrition Benefits	4090	Resale/Fees/Charges	6070	Liability Insurance
1351	Added Days Classified	2990	Transfer Fringe Benefits Certificated	4100	Fuel	6080	Bad Debt Expense
1360	Special Service Teachers	2991	Transfer Fringe Benefits Classified	4110	Oil, Grease, & Lube	6090	Transfer—General Fund
1370	Substitute Teachers Certificated	3010	Contracted Services—Admin.	4120	Tires	6100	Settlements
1371	Substitute Teachers Classified	3020	Indirect Cost	4130	Repair Parts	6110	Judgments
1380	Personal Leave Certificated	3030	Contracted Services—Instr.	4140	Garage Supplies	6200	Principal on Debt
1381	Personal Leave Classified	3040	ASD Contracted Services	4200	Custodial Supplies	6210	Interest on Debt
1390	Voc.-Ed. Teachers	3050	Equipment Repair	4250	Bldgs./Grounds Supplies	6220	Misc. Debt Service
1400	Counselors	3060	Cont. Services—Custodial	4260	Warehouse Supplies	6230	Transfer to Municipality
1410	Recruitment Incentive	3070	Cont. Services—Grounds	4500	Freight & Discounts	6500	Food Service Over/Short
1501	Return to Work	3080	Cont. Services—Buildings	4880	Self-Insured Supplies	6550	NSF Checks
1621	Bus Drivers	3090	Stipend Payments—Admin.	4980	Inventory Adjustment	6630	Prior Year Adjustment
1631	Bus Attendants	3100	Legal Fees	4990	Transfer—Materials		
1641	Drivers - Extra Help	3110	Field Trips	5100	Site Acquisition*		
1681	Cust. Security Spvsrs.	3120	Cont. Transportation	5110	Site Development*		
1701	Custodians	3130	Activity Trips	5170	Const. Contingency*		
1741	Custodians - Extra Help	3140	Transfer—Fld./Act. Trips	5180	Project Mgmt. Fees*		
1801	Maintenance	3150	Stipend—Student	5190	Project Mgmt. Reimburse.*		
1841	Maintenance - Extra Help	3160	Student Travel	5200	Contracts*		

*Account used in Capital Projects Fund for construction projects.

DEFINITIONS

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

ASAA	Alaska School Activities Association.	Nonresident Tuition	The tuition rate which may be charged by the school district to other school districts or individuals. This rate is governed by factors established by the Department of Education and Early Development.
Activity Fees	Middle school students pay \$75 per activity. High school students pay \$130 per activity.	PERS	Public Employees Retirement System.
Administration	Superintendent, Chief Financial Officer, Chief Information Officer, Assistant Superintendents, Controller, Executive Directors and Directors (including Elementary and Secondary Supervisors).	PTR	Pupil to Teacher Ratio.
Classified employees	Employees in positions that do not require a teaching certificate.	Professional	Positions in Exempt and ACE, including Managers, Supervisors, Executive Assistants, Analysts, Specialists, Accountants, Foremen, Coordinators, Programmers, Purchasing Agents, Curriculum Specialists, and Research Associates.
Certificated employees	Employees with a teaching certificate.	Principals	Principals, Assistant Principals, and Interns.
Clerical	Administrative Assistants, Secretaries, Registrars, Financial Data Control Clerks, Clerks, Schedulers, and Switchboard Operators.	TRS	Teachers Retirement System.
Custodians	Custodians including Building Plant Operators, Lead Custodians and Substitute Custodial positions.	Tax Limitation	Voter-approved limit on the amount of property taxes which can be assessed each year. This limit is based on factors including prior year assessment, inflation, population growth, new construction and operations/maintenance costs on new voter-approved facilities.
Drivers/Attendants	Bus Drivers and Bus Attendants.	Teachers	Elementary, Middle, High School, and Special Education Teachers, including Librarians, Counselors, Nurses, Psychologists, Therapists, and Vocational Education Teachers.
FTE	Full-Time Equivalent (8-hour workday).	Technical	Technicians, Computer Operators, R.O.T.C. Instructors, Health Attendants, Neighborhood Community Patrols, Custodial Supervisors, Braillists, Interpreters and Home/School Coordinators.
Federal Impact Aid	In lieu of property taxes, Federal Impact Aid provides Federal funds for students living on Federal lands who attend public schools.	Teacher Assistants	Library Aides, Media Aides, Nurse Aides, Full-Day Kindergarten Aides, Special Education Aides, Bilingual Aides, and Career Resource Aides.
Fiscal Gap	The shortfall that exists when expenditures are greater than available revenues.		
Fiscal Year (FY)	The Anchorage School District's fiscal year is July 1 through June 30.		
Fund Balance	The difference between fund assets and fund liabilities of governmental funds.		
Maintenance and Warehouse	Craft Specialists, Craft Technician/Supervisor, Auditorium Technician, Equipment Operators, Supply Specialists, Maintenance Helpers, Maintenance Mechanics, Maintenance Laborers, and Truck Drivers.		
Noon Duty Attendants	One-and-a-half to two-and-a-half hour positions for assistance during the lunch hour at elementary and middle schools.		

V. Summary, Historical, and Comparative Information

Districtwide Revenues and Expenditures

Anchorage School District
Fiscal Year 2007-2008

PROJECTED REVENUES AND EXPENDITURES SUMMARY
With ARMB Approved Increased Certificated (54.03%) and Classified Retirement (40.89%) Rates

Fund	Revenues and Fund Balance				FY 2007-2008 Revenue/Source Projections	FY 2007-2008 Expenditure Projections
	Local		State	Federal		
	Taxes	Other				
General	\$ 169,863,963	\$ 8,817,600	\$ 354,893,840	\$ 13,700,000	\$ 547,275,403	\$ 547,275,403
Food Service	0	6,363,500	822,000	9,136,500	16,322,000	16,322,000
Debt Service	<u>37,328,009</u>	<u>2,167,000</u>	<u>39,711,005</u>	<u>0</u>	<u>79,206,014</u>	<u>79,206,014</u>
	207,191,972	17,348,100	395,426,845	22,836,500	642,803,417	642,803,417
Local, State and Federal Grants	<u>0</u>	<u>650,000</u>	<u>6,935,000</u>	<u>48,150,000</u>	<u>55,735,000</u>	<u>55,735,000</u>
TOTAL	\$ <u>207,191,972</u>	\$ <u>17,998,100</u>	\$ <u>402,361,845</u>	\$ <u>70,986,500</u>	\$ <u>698,538,417</u>	\$ <u>698,538,417</u>
Percentage of Revenue Sources to Total Revenue Projections	29.66%	2.58%	57.60%	10.16%	100.00%	

**Computation of Total Taxes
for Calendar Year 2007**

			<u>General Fund</u>	<u>Debt Service Fund</u>
Amount required to fund second half of Adopted FY 2006-2007 Budget: January 1, 2007/June 30, 2007		\$191,602,288 x 50% =	\$ 77,628,688	\$ 18,172,456
Amount required to fund first half of Adopted FY 2007-2008 Budget: July 1, 2007/December 31, 2007		207,191,972 x 50%	<u>84,931,982</u>	<u>18,664,004</u>
TOTAL Taxes for Calendar Year 2007			\$ <u>162,560,670</u>	\$ <u>36,836,460</u>
Total Taxes for Calendar Year 2007				
1) Total Taxes 2007	\$ 199,397,130	= 7.08 mills	\$ 162,560,670	\$ 36,836,460
Assessed Valuation	\$ 28,185,468,035		\$ 28,185,468,035	\$ 28,185,468,035
			<u>5.77 mills</u>	<u>1.31 mills</u>

1) The 2007 mill rate estimate is based on assessed valuation provided by the Municipality of Anchorage Office of Management and Budget (Verified 01/18/07). This number is preliminary and is subject to change in spring 2007.

Anchorage School District
Fiscal Year 2007-2008

**PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2005-2006 TO 2007-2008**

<u>Fund</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Projections</u>	FY 2007-2008 <u>Projections</u>	FY 2007-2008 Change over FY 2006-2007 Revised	
				<u>Amount</u>	<u>Percent</u>
General	\$ 433,003,676	\$ 473,432,647	\$ 547,275,403	\$ 73,842,756	15.60%
Food Service	14,515,771	15,000,000	16,322,000	1,322,000	8.81%
Debt Service	76,686,739	77,310,215	79,206,014	1,895,799	2.45%
Local/State/ Federal Grants	48,000,000	49,000,000	55,735,000	6,735,000	13.74%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
TOTAL	\$ <u>572,206,186</u>	\$ <u>614,742,862</u>	\$ <u>698,538,417</u>	\$ <u>83,795,555</u>	13.63%
<u>Taxes</u>					
General	\$ 144,322,321	\$ 155,257,376	\$ 169,863,963	\$ 14,606,587	9.41%
Debt Service	<u>32,834,680</u>	<u>36,344,912</u>	<u>37,328,009</u>	<u>983,097</u>	2.70%
TOTAL	\$ <u>177,157,001</u>	\$ <u>191,602,288</u>	\$ <u>207,191,972</u>	\$ <u>15,589,684</u>	8.14%

Anchorage School District
REVENUE and FUND BALANCE SUMMARY BY FUND AND SOURCE

	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections	FY 2007-2008 Inc/(Dec) over FY 2006-2007 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,863,963	\$ 14,606,587
Interest	3,070,787	600,000	1,500,000	2,235,000	735,000
Other Local	3,255,486	3,389,500	3,342,800	3,357,600	14,800
Fund Balance	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>3,225,000</u>	<u>3,225,000</u>
	150,648,594	154,811,821	160,100,176	178,681,563	18,581,387
State Revenue					
Alaska Public School Funding Program	248,771,460	246,360,130	276,180,359	266,026,600	(10,153,759)
School Improvement Grant			3,993,800	3,993,800	-
Pupil Transportation	17,317,199	17,034,683	17,101,270	16,897,000	(204,270)
Supplemental State Funding - PRS/TRS				67,034,398	
Supplemental State Funding	<u>920,407</u>	<u>927,042</u>	<u>942,042</u>	<u>942,042</u>	<u>-</u>
	267,009,066	264,321,855	298,217,471	354,893,840	(10,358,029)
Federal Revenue					
Federal Impact Aid	11,197,619	12,750,000	13,500,000	12,000,000	(1,500,000)
Medicaid Reimbursement	1,340,998	650,000	1,000,000	1,000,000	-
R.O.T.C.	<u>618,484</u>	<u>470,000</u>	<u>615,000</u>	<u>700,000</u>	<u>85,000</u>
	13,157,101	13,870,000	15,115,000	13,700,000	(1,415,000)
Total General Fund	430,814,761	433,003,676	473,432,647	547,275,403	6,808,358
Food Service Fund					
Sales	5,251,203	6,213,593	6,400,151	6,170,291	(229,860)
Fund Balance	32,142	369,413	193,160	193,160	-
Supplemental State Funding/PERS				822,000	
Federal Reimbursement	<u>8,579,320</u>	<u>7,932,765</u>	<u>8,406,689</u>	<u>9,136,549</u>	<u>729,860</u>
Total Food Service	13,862,665	14,515,771	15,000,000	16,322,000	500,000
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	32,834,680	32,834,680	36,344,912	37,328,009	983,097
Interest	63,400				
Fund Balance	6,416,718	5,249,050	2,000,000	2,000,000	-
Other Financing Sources	55,412				
Fund Transfer	<u>208,750</u>	<u>208,750</u>	<u>167,000</u>	<u>167,000</u>	<u>-</u>
	39,578,960	38,292,480	38,511,912	39,495,009	983,097
State Sources					
Debt Service	<u>36,995,247</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>39,711,005</u>	<u>912,702</u>
	36,995,247	38,394,259	38,798,303	39,711,005	912,702
Total Debt Service	76,574,207	76,686,739	77,310,215	79,206,014	1,895,799
Local/State/Federal Grants					
Local Grants	424,968	747,757	645,047	551,700	(93,347)
State Grants	904,665	1,093,860	1,097,434	1,987,300	889,866
Federal Grants	38,975,114	46,158,383	47,257,519	47,461,000	203,481
Supplemental State Funding PERS/TRS				<u>5,735,000</u>	<u>5,735,000</u>
Total Local/State/Federal Grants	40,304,747	48,000,000	49,000,000	55,735,000	6,735,000
Total Revenues	\$ 561,556,380	\$ 572,206,186	\$ 614,742,862	\$ 698,538,417	\$ 83,795,555
Total Expenditures	\$ 512,628,257	\$ 525,961,166	\$ 614,742,862	\$ 698,538,417	\$ 83,795,555
Total Taxes – Fiscal Year	\$ 177,157,001	\$ 177,157,001	\$ 191,602,288	\$ 207,191,972	\$ 15,589,684

Anchorage School District
Fiscal Year 2007-2008

FINANCIAL BUDGETS and PROJECTIONS

AUDITED ACTUAL FY 2005-2006, REVISED FY 2006-2006 AND FY 2006-2007, PROJECTIONS FOR FY 2007-2008 THROUGH FY 2009-2010

	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections	FY 2008-2009 Projections	FY 2009-2010 Projections
REVENUES						
Local Taxes	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,863,963		
Local	6,260,950	3,989,500	4,842,800	5,592,600		
Fund Balance	671,562	6,500,000		3,225,000		
State	267,009,066	264,321,855	298,217,471	354,893,840 (A)		
Federal	13,157,101	13,870,000	15,115,000	13,700,000		
Total General Fund	431,421,000	433,003,676	473,432,647	547,275,403	-	-
Food Service Fund	13,862,665	14,515,771	15,000,000	16,322,000	TO BE COMPLETED	
Debt Service Fund	76,574,207	76,686,739	77,310,215	79,206,014 (B)		
Local, State and Federal Grants	40,304,747	48,000,000	49,000,000	55,735,000		
TOTAL REVENUES	\$ 562,162,619	\$ 572,206,186	\$ 614,742,862	\$ 698,538,417	\$ -	\$ -
EXPENDITURES						
General Fund	\$ 431,421,000	\$ 433,003,676	\$ 473,432,647	\$ 547,275,403	\$ -	
Food Service Fund	13,862,665	14,515,771	15,000,000	16,322,000		-
Debt Service Fund	76,574,207	76,686,739	77,310,215	79,206,014 (B)	-	-
Local, State and Federal Projects	40,304,747	48,000,000	49,000,000	55,735,000	-	-
TOTAL EXPENDITURES	\$ 562,162,619	\$ 572,206,186	\$ 614,742,862	\$ 698,538,417 (C)	\$ -	\$ -
FISCAL GAP - Favorable/(Unfavorable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COST PER STUDENT (FTE)	\$ 11,391	\$ 11,594	\$ 12,516	\$ 14,379		
TAXES						
General Fund	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,863,963	\$ -	\$ -
Debt Service Fund	32,834,680	32,834,680	36,344,912	37,328,009		
TAX LIMITATION (D)	\$ 177,157,001	\$ 177,157,001	\$ 191,602,288	\$ 207,191,972	\$ -	\$ -
CALENDAR YEAR TAX CONTRIBUTION	\$ 170,080,162	\$ 170,080,162	\$ 184,379,645	\$ 184,203,061	\$ -	\$ -
Assessed Valuation	\$ 22,404,488,758	\$ 22,404,488,758	\$ 25,851,732,750	\$ 28,185,468,035		
FY TAXES PER STUDENT (FTE)	\$ 3,590	\$ 3,590	\$ 3,901	\$ 4,265		
COST PER STUDENT (FTE)						
General Fund	\$ 8,742	\$ 8,774	\$ 9,639	\$ 11,265		
Food Service Fund	281	294	305	336		
Debt Service Fund	1,552	1,554	1,574	1,630		
Local, State and Federal Grants	817	972	997	1,147		
TOTAL STUDENT COST	\$ 11,392	\$ 11,594	\$ 12,515	\$ 14,378	\$ -	\$ -
TOTAL NUMBER OF STUDENTS (E)	49,589	49,589	49,378	48,848		
STUDENTS - (FTE) (E)	49,353	49,353	49,116	48,580		

(A) The base student allocation of \$5,380 approved by the Governor and Legislature for FY 2006-2007 was also used in the projections for FY 2007-2008. The one-time improvement grant for FY 2006-2007 was included in the projections for FY 2007-2008.

(B) The projections do not include any future ballot propositions for the voters to consider.

(C) Includes compensation adjustments for settled labor contracts for ACE, TOTEM, LOCAL 71, Bus and Attendants, Maintenance and Food Service. Also assumes an estimated amount for APA and the AEA unsettled contracts and contracts with "me too clauses". Includes the ARRB approved rate increase for PERS (24.24% to 40.89%) and TRS (26% to 54.03%) with corresponding State revenue to offset the expenditure in ALL funds.

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

The CPI of 3.9% and the 5 year average population increase of 1.26% were used in the calculations for FY 2007-2008.

(E) Actual enrollment September 30th FY 2005-2006; budgeted FY 2006-2007 and FY 2007-2008.

General Fund Revenues

Anchorage School District
Fiscal Year 2007-2008

SUMMARY OF GENERAL FUND REVENUES

	FY 2005-2006		FY 2005-2006		FY 2006-2007		FY 2007-2008	
	Audited	Percent	Revised	Percent	Projections	Percent	Projections	Percent
	<u>Actual</u>		<u>Revised</u>		<u>Projections</u>		<u>Projections</u>	
Local Sources								
Local Property Taxes	\$ 144,322,321	33.50%	\$ 144,322,321	33.33%	\$ 155,257,376	32.79%	\$ 169,863,963	31.04%
Other Local	6,326,273	1.47%	3,989,500	0.92%	4,842,800	1.02%	5,592,600	1.02%
Fund Balance			6,500,000	1.50%			3,225,000	0.59%
State Sources	267,009,066	61.98%	264,321,855	61.05%	298,217,471	63.00%	354,893,840	64.85%
Federal Sources	<u>13,157,101</u>	<u>3.05%</u>	<u>13,870,000</u>	<u>3.20%</u>	<u>15,115,000</u>	<u>3.19%</u>	<u>13,700,000</u>	<u>2.50%</u>
TOTAL	\$ <u>430,814,761</u>	<u>100.00%</u>	\$ <u>433,003,676</u>	<u>100.00%</u>	\$ <u>473,432,647</u>	<u>100.00%</u>	\$ <u>547,275,403</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2007-2008

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2005-2006	FY 2005-2006	FY 2006-2007	FY 2007-2008
	Audited Actual	Revised	Revised	Projections
Municipality of Anchorage Appropriation of Taxes	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,863,963
Other Local				
Career Center Instructional Projects	66,099	81,200	81,200	81,000
Facilities Rentals (A)	684,383	572,000	548,000	580,000
Nonresident Tuition	56,683	1,000	1,000	1,000
Credit Recovery Fees (B)			10,000	10,000
Graduation Support Services (C)	18,866	60,000		
Summer School - Elementary (D)	29,175	35,000	32,000	33,000
Summer School -Special Education (D)			1,500	1,500
Summer School - Middle Level (D)	38,762	30,000	36,000	43,000
Summer School - Secondary (E)	188,565	130,000	200,000	220,000
Music Instrument Usage Fee (F)	18,379	16,500	26,600	26,600
Middle School Activity Fees (G)	214,000	210,000	205,000	225,000
High School Activity Fees (H)	579,525	550,000	640,000	585,000
High School Parking Fees (I)	212,064	225,000	225,000	215,000
Other Fees (Training Fees, Documents) (J)	83,147	77,500	81,500	81,500
Property Sales, Insurance Proceeds, and Miscellaneous	203,170	301,300	355,000	355,000
Interest Earnings	3,070,787	600,000	1,500,000	2,235,000
E-rate (K)	862,668	1,100,000	900,000	900,000
Fund Balance		6,500,000		3,225,000
	<u>6,326,273</u>	<u>10,489,500</u>	<u>4,842,800</u>	<u>8,817,600</u>
TOTAL	<u>\$ 150,648,594</u>	<u>\$ 154,811,821</u>	<u>\$ 160,100,176</u>	<u>\$ 178,681,563</u>

- (A) Facilities Rentals-Projections reflect more usage with the opening of Begich Middle School as well as loss of one major rental user.
- (B) Credit Recovery Course Fee @\$75/course.
- (C) Graduation Support Services - is no longer being collected. Other programs provide the instructional services previously secured through this program.
- (D) Summer School - \$85 FY 2007-2008; \$80 in FY 2006-2007; \$75 FY 2005-2006.
- (E) Summer School - \$90 - FY 2007-2008; \$85 - FY 2006-2007; \$75 - FY 2005-2006.
- (F) Music Instrument Usage Fee - \$40 - FY 2007-2008; \$40 - FY 2006-2007; \$25 - FY 2005-2006.
- (G) Middle School Activity Fees \$80 - FY 2007-2008, Family Cap \$330; \$75 - FY 2006-2006 Family Cap of \$325 (Middle and High Schools combined).
- (H) H. S. Act. Fees \$135/sport Fam Cap \$330/FY 2007-2008; \$130/sport Fam Cap \$325/FY 2006-2007; \$125/sport Fam Cap of \$300 (Middle & High combined).
- (I) High School Parking Fees \$50/semester .
- (J) Training fees - \$25 per course with continuation for FY 2007-2008.
- (K) E-rate established by Congress to provide funding to K-12 schools for telecommunications, Internet access and internal connections (Network Infrastructure).

Anchorage School District
Fiscal Year 2007-2008

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2006-2007		\$	191,602,288
Less: Prior Year Taxes Required for Debt Service			<u>36,344,912</u>
Net Taxes Approved for General Fund			155,257,376
Adjustment Factors			
Population 5 year Average	1.26 %		
CPI—Anchorage Urban	<u>3.90</u>		
	5.16 %		<u>8,011,281</u>
Basic Tax Limitation			163,268,657
Plus Exclusions: Taxes for Operations and Maintenance on New Voter Approved Facilities (1)			2,043,299
Taxes Requested on New Construction/Property Improvements (2)			<u>4,552,007</u>
Tax Limitation—General Fund			169,863,963
Taxes Requested for Debt Service			<u>37,328,009</u>
TAX LIMITATION FY 2007-2008			207,191,972
General Fund	169,863,963		
Debt Service Fund	<u>37,328,009</u>		
TAXES PROJECTED IN FINANCIAL PLAN—FY 2007-2008		\$	<u>207,191,972</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: 7.13 mills x \$638,770,000 (2006 new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget) = \$4,552,077.
 - (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 2007-2008

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

<u>State Sources</u>		FY 2005-2006 <u>Audited Actual</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Revised</u>	FY 2007-2008 <u>Projections</u>
Alaska Public School Funding Program (A)	\$	248,771,460	\$ 246,360,130	\$ 276,180,359	\$ 266,026,600
School Improvement Grant - One Time Revenues (B)				3,993,800	3,993,800
Pupil Transportation (C)		17,317,199	17,034,683	17,101,270	16,897,000
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools (D)		408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant (D)		388,588	388,558	388,558	388,558
Providence Heights Grant (D)		123,335	130,000	145,000	145,000
PERS/TRS (E)					67,034,398
TOTAL	\$	<u>267,009,066</u>	<u>264,321,855</u>	<u>298,217,471</u>	<u>354,893,840</u>

Notes:

(A) Alaska Public School Funding Program - FY 2007-2008

Basic Need Equals 66,776.86 Adjusted ADM x \$5,380 Student Allocation	\$ 359,257,461
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$22.247 billion	(88,989,480)
Minus Deductible Portion of Federal Impact Aid	(5,309,805)
Add \$16/ adjusted ADM for Quality Schools	1,068,424
Total Alaska Public School Funding Program Aid	<u>\$ 266,026,600</u>

(B) School Improvement Grant (House Bill 13) - One Time Revenues approved by the Legislature and Governor, May 2006.

(C) Pupil Transportation - Reimbursement estimate based on FY 2002-2003 actual expenditures/number of FY 2002-2003 actual ADM less Correspondence Programs times FY 2007-2008 estimated ADM less Correspondence Programs. Currently there is not a CPI adjustment for inflation for FY 2007-2008.

(D) State of Alaska supplemental grant to partially fund this program.

(E) Supplemental State Funding for the Classified (24.25% to 40.89%) and Certificated Retirement (26% to 54.03%) Systems rate increases.

Anchorage School District
Fiscal Year 2007-2008

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

<u>Federal Sources</u>	FY 2005-2006 <u>Audited Actual</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Revised</u>	FY 2007-2008 <u>Projections</u>
Federal Impact Aid (A)	\$ 11,197,619	\$ 12,750,000	\$ 13,500,000	\$ 12,000,000
Medicaid Reimbursement (B)	1,340,998	650,000	1,000,000	1,000,000
R.O.T.C. (C)	<u>618,484</u>	<u>470,000</u>	<u>615,000</u>	<u>700,000</u>
TOTAL	\$ <u>13,157,101</u>	\$ <u>13,870,000</u>	\$ <u>15,115,000</u>	\$ <u>13,700,000</u>

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

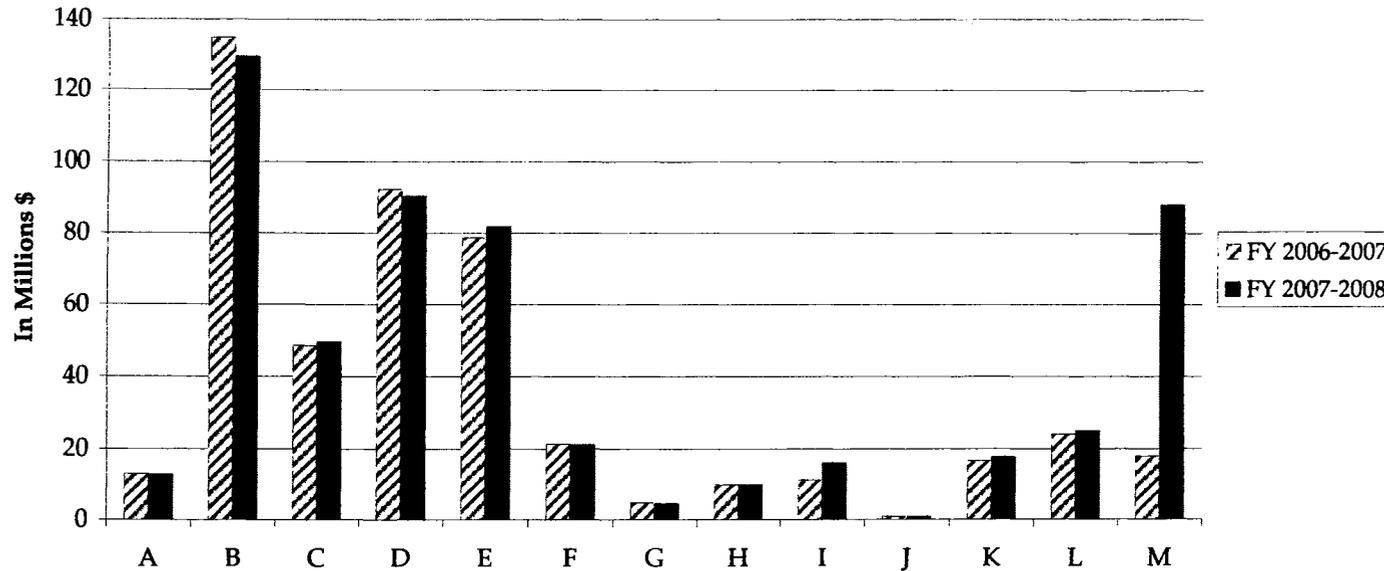
(B) Medicaid reimbursement is for indirect health services to students who are Medicaid eligible in the schools.

(C) Revenues for FY 2007-2008 were adjusted to reflect actual receipt of revenues.

General Fund Expenditures

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2006-2007 Revised

FY 2007-2008 Projections

A General Administration	\$ 12,855,718	2.72 %
B Elementary Schools	134,801,491	28.47
C Middle Schools	48,615,243	10.27
D High Schools	92,292,361	19.49
E Special Education Services	78,724,896	16.63
F Instructional Support	21,336,994	4.51
G Gifted	4,562,146	0.96
H Bilingual / Multicultural Education	9,717,079	2.05
I Charter Schools	11,099,816	2.34
J Rentals	766,774	0.16
K Pupil Transportation Services	16,759,009	3.55
L Operations & Maintenance of Facilities	24,022,398	5.07
M Districtwide Non-Departmental Services	17,878,722	3.78
	<u>\$ 473,432,647</u>	<u>100.00 %</u>

A General Administration	\$ 12,683,640	2.32 %
B Elementary Schools	129,468,463	23.66
C Middle Schools	49,551,332	9.05
D High Schools	90,406,572	16.52
E Special Education Services	81,833,849	14.95
F Instructional Support	21,259,757	3.88
G Gifted	4,433,845	0.81
H Bilingual / Multicultural Education	9,733,828	1.78
I Charter Schools	16,102,696	2.94
J Rentals	789,697	0.14
K Pupil Transportation Services	17,773,613	3.26
L Operations & Maintenance of Facilities	25,051,375	4.58
M Districtwide Non-Departmental Services	88,186,736	16.11
	<u>\$ 547,275,403</u>	<u>100.00 %</u>

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2006-2007 Revised	% Of Total	FY 2007-2008 Projections	% Of Total
<u>GENERAL ADMINISTRATION</u>					
1001	School Board	\$ 476,896		\$ 491,820	
1002	Superintendent	1,309,594		1,237,877	
1004	Chief Financial Officer	327,016		323,162	
1006	Assistant Superintendent, Instruction	450,568		308,293	
1007	Assistant Superintendent, Support Services	223,246		223,074	
1010	Budgeting	500,943		514,809	
1011	Accounting	1,835,800		1,848,804	
1012	Purchasing	1,362,106		1,356,152	
1013	Risk Management	478,769		498,658	
1016	Human Resources	3,172,393		3,164,595	
1019	Demographic / GIS Services	154,782		161,055	
1050	Communications	797,490		828,996	
1065	Warehouse	<u>1,766,115</u>		<u>1,726,345</u>	
	TOTAL GENERAL ADMINISTRATION	12,855,718	2.72%	12,683,640	2.32%
<u>ELEMENTARY SCHOOLS</u>					
1031	Elementary Education	1,148,057		1,120,026	
1100-1499	Elementary School Expenditures	<u>133,653,434</u>		<u>128,348,437</u>	
	TOTAL ELEMENTARY SCHOOLS	134,801,491	28.47%	129,468,463	23.66%
<u>MIDDLE SCHOOLS</u>					
1032	Middle School Education	472,267		434,613	
1034	Student Activities - Middle School	203,422		203,506	
1450, 1700-1799	Middle School Expenditures	<u>47,939,554</u>		<u>48,913,213</u>	
	TOTAL MIDDLE SCHOOLS	48,615,243	10.27%	49,551,332	9.05%
<u>HIGH SCHOOLS</u>					
1030	High School Education	481,476		484,341	
1033	Student Activities - High School	970,137		694,776	
1800-1899	High School Expenditures	<u>90,840,748</u>		<u>89,227,455</u>	
	TOTAL HIGH SCHOOLS	92,292,361	19.49%	90,406,572	16.52%

Org. No.	Description	FY 2006-2007 Revised	% Of Total	FY 2007-2008 Projections	% Of Total
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	382,035		396,505	
1603	Deaf	2,075,322		2,119,759	
1604	Blind/Visually Impaired	644,310		651,291	
1625	Whaley School	3,637,134		3,945,945	
1630	Providence Heights	116,479		144,351	
1638	Speech-Language	7,025,866		7,145,230	
1653	Psychology	4,069,716		4,027,900	
1655	OT/PT Program	3,152,123		3,155,630	
1658	Special Education - Middle School	7,770,627		7,865,129	
1660	Special Education - Elementary	27,154,113		28,312,960	
1663	Mt. Liamna School	1,689,865		1,932,224	
1665	Special Education - High School	11,402,420		11,658,726	
1666	Special Education - Outreach	194,664		196,293	
1667	Alternative Career Education	1,778,206		2,057,840	
1670	Special Schools Program	1,588,335		1,587,582	
1673	Health Services	5,368,585		5,961,388	
1678	Special Ed Summer School	390,822		390,822	
1679	Unallocated Special Education Resources	284,274		284,274	
	TOTAL SPECIAL EDUCATION SERVICES	78,724,896	16.63%	81,833,849	14.95%
<u>INSTRUCTIONAL SUPPORT</u>					
1035	Educational Technology			1,227,577	
1036	Curriculum & Instructional Services	3,031,569		3,083,707	
1037	Training and Professional Development	926,290		877,819	
1038	Assessment and Evaluation	1,002,950		942,792	
1039	Technology / M. I. S.	9,614,728		8,520,413	
1043	Music - Districtwide	3,189,591		3,206,199	
1045	Art - Districtwide	143,174			
1047	District Accountability	119,268		129,295	
1048	Grant Writer Services	282,737		287,339	
1049	Publications Services	1,154,838		951,470	
1051	Library Resources	568,020		550,245	
1052	Audio-Visual Services	1,119,949		1,326,350	
1067	Community Resources	183,880		156,551	
	TOTAL INSTRUCTIONAL SUPPORT	21,336,994	4.51%	21,259,757	3.88%
<u>GIFTED</u>					
1612	Gifted	4,562,146	.96%	4,433,845	0.81%
	TOTAL GIFTED	4,562,146		4,433,845	
<u>BILINGUAL / MULTICULTURAL EDUCATION</u>					
1680	Bilingual/Multicultural Education	9,717,079		9,733,828	
	TOTAL BILINGUAL / MULTICULTURAL EDUCATION	9,717,079	2.05%	9,733,828	1.78%

Org. No.	Description	FY 2006-2007 Revised	% Of Total	FY 2007-2008 Projections	% Of Total
<u>CHARTER SCHOOLS</u>					
1501	Charter School Administration	42,535		42,531	
1505	Alaska Native Charter School			1,694,245	
1510	Aquarian Charter School	2,473,081		2,664,653	
1530	Eagle Academy Charter School	1,472,247		1,445,443	
1540	Family Partnership Charter School	2,015,552		1,984,194	
1545	Frontier Charter School	1,417,732		1,486,070	
1550	Highland Tech High Charter School	2,240,451		2,145,255	
1560	Rilke Schule German School of Arts and Science			1,559,752	
1595	Winterberry Charter School	1,438,218		1,458,882	
1599	Unallocated Charter Schools	0		1,621,671	
	TOTAL CHARTER SCHOOLS	11,099,816	2.34%	16,102,696	2.94%
<u>RENTALS</u>					
1066	Rentals	766,774		789,697	
	TOTAL RENTALS				
	SERVICES	766,774	.16%	789,697	0.14%
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	88,609		88,611	
1080	Pupil Transportation - Administration	834,023		868,154	
1081	Bus Operations	14,692,881		15,607,011	
1082	Garage & Bus Maintenance	1,143,496		1,209,837	
	TOTAL PUPIL TRANSPORTATION SERVICES	16,759,009	3.55%	17,773,613	3.26%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	2,974,784		3,025,367	
1062	Security/Emergency Preparedness	225,059		269,096	
1063	Maintenance	17,049,453		18,084,735	
1064	Maintenance Projects	2,608,550		2,483,550	
1084	Facilities Maintenance - Vehicle Maintenance	1,164,552		1,188,627	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	24,022,398	5.07%	25,051,375	4.58%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	260,871		277,493	
1098	Sick Leave Bank	286,793		282,546	
1099	Fixed Charges	17,331,058		87,626,697	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	17,878,722	3.78%	88,186,736	16.11%
	TOTAL GENERAL FUND	\$ 473,432,647	100.00%	\$ 547,275,403	100.00%

Anchorage School District
Fiscal Year 2007-2008

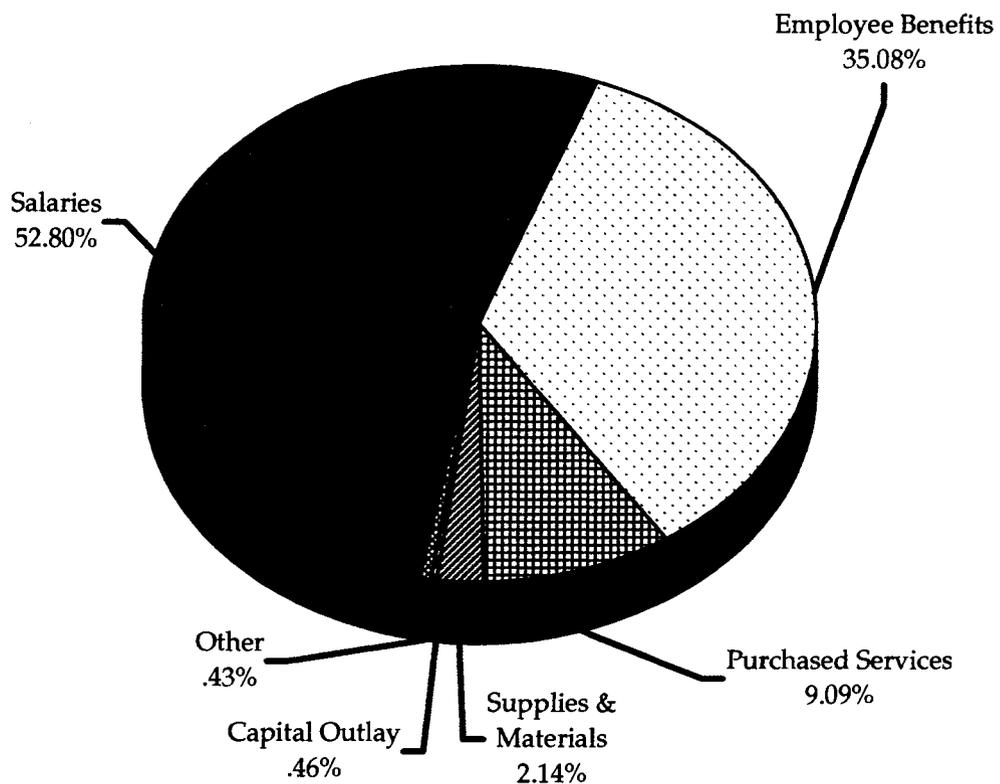
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

Code	Object of Expenditure	FY 2005-2006		FY 2006-2007		FY 2007-2008	
		Revised	Percent	Revised	Percent	Projections	Percent
1000	Salaries	\$ 266,118,745	61.45%	\$ 284,869,236	60.17%	\$ 288,928,124	52.80%
2000	Employee Benefits	103,467,487	23.90%	125,744,671	26.56%	192,003,567	35.08%
3000	Purchased Services	45,761,427	10.57%	46,630,120	9.85%	49,765,156	9.09%
4000	Supplies & Materials	11,723,247	2.71%	11,520,735	2.43%	11,723,303	2.14%
5000	Capital Outlay	3,700,218	0.85%	2,653,397	0.56%	2,525,565	0.46%
6000	Other	2,232,552	0.52%	2,014,488	0.43%	2,329,688	0.43%
	TOTAL	\$ 433,003,676	100.00%	\$ 473,432,647	100.00%	\$ 547,275,403	100.00%

		FY 2005-2006	
		Audited Actual	Percent
1000	Salaries	\$ 260,745,859	60.44%
2000	Employee Benefits	108,099,792	25.06%
3000	Purchased Services	42,469,423	9.84%
4000	Supplies & Materials	13,067,339	3.03%
5000	Capital Outlay	4,530,343	1.05%
6000	Other	2,506,594	0.58%
	TOTAL	\$ 431,419,350	100.00%

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 288,928,124	52.80%
Employee Benefits	192,003,567	35.08%
Purchased Services	49,765,156	9.09%
Supplies & Materials	11,723,303	2.14%
Capital Outlay	2,525,565	0.46%
Other	<u>2,329,688</u>	<u>0.43%</u>
	<u>\$ 547,275,403</u>	<u>100.00%</u>

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

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
1000	Pending Negot.- Salaries / Wages	\$	\$ 10,412,000	\$ 16,700,000	\$ 22,800,000
1011	School Board Fees	133,362	131,000	145,910	164,522
1100	Superintendent	139,070	136,990	141,100	141,100
1110	Asst. Superintendent Certificated	102,463	101,592	104,640	104,640
1111	Asst. Superintendent Classified	104,640	101,592	104,640	104,640
1170	Program Directors Certificated	1,268,753	1,292,384	1,160,725	1,160,724
1171	Program Directors Classified	1,570,288	1,547,544	1,666,832	1,666,832
1180	Other Professionals Certificated	579,336	646,811	669,119	706,613
1181	Other Professionals Classified	4,739,486	4,970,101	5,412,226	7,176,202
1191	Technical Classified	4,080,109	4,081,733	4,395,490	4,158,245
1201	Clerical-Classified	11,108,989	11,231,994	11,806,353	11,886,953
1211	Extra Help Classified	1,842,047	1,108,878	1,345,079	1,373,620
1220	Extra Help Certificated	407,561	208,046	198,811	295,450
1231	Teacher Assistants	14,722,582	14,719,514	15,806,058	16,638,947
1240	Nurses	3,768,377	3,761,435	4,128,312	4,456,395
1250	Coordinators - Certificated	77,355	77,355	82,844	
1260	Sr. Curric. Specialists Certificated	554,176	680,847	577,666	598,625
1261	Sr. Curric. Specialists Classified	82,497	82,441	84,914	86,611
1271	Sick Leave Bank Classified	204,181	263,900	263,900	260,000
1280	Librarians	4,221,861	3,921,500	4,068,750	4,149,325
1290	Masters Degree Bonus	739,741	791,506	798,957	766,644
1300	Principals	11,177,667	11,104,898	11,741,790	12,162,779
1310	Elementary Teachers	63,424,333	62,744,584	65,179,062	62,177,324
1320	Secondary Teachers	47,970,119	47,743,210	49,419,882	47,750,279
1330	Added Duty Increment Certificated	4,027,590	3,228,557	3,565,437	3,350,691
1331	Added Duty Increment Classified	387,210	408,023	391,748	335,869
1340	Dept. Chairperson	742,164	560,407	809,800	811,846
1350	Added Days Certificated	3,308,579	2,775,448	2,855,140	2,456,751
1351	Added Days Classified	121,963	45,501	49,819	27,536
1360	Special Service Teachers	33,406,167	34,785,010	36,958,512	36,176,002
1370	Substitute Teachers Certificated	167,536	104,918	96,456	96,456
1371	Substitute Teachers Classified	6,731,219	5,109,461	5,285,507	5,051,591
1380	Personal Leave Certificated	760,808	940,048	1,033,257	1,030,566
1381	Personal Leave Classified	1,811,407	1,866,485	2,057,492	2,085,020
1390	Voc. - Ed. Teachers	4,814,336	4,908,200	5,160,750	5,019,000
1400	Counselors	5,335,623	4,786,760	4,966,500	5,176,500
1410	Recruitment Incentive	219,000	265,000	250,000	250,000
1501	Return to Work	753	3,000	3,000	3,000
1621	Bus Drivers	1,714,251	1,611,822	1,625,202	1,792,713
1631	Bus Attendants	440,902	425,046	446,206	502,771
1641	Drivers - Extra Help	332,109	215,000	215,000	215,000
1681	Cust. Security Spvrs.	501,828	506,654	536,250	516,931
1701	Custodians	10,174,926	9,872,603	10,072,197	10,329,186
1741	Custodians - Extra Help	387,764	396,275	400,145	392,800
1801	Maintenance	9,201,023	9,536,797	10,053,511	10,343,705
1841	Maintenance - Extra Help	232,461	277,000	277,000	278,000
1851	Home School Coordinators	2,140,624	2,212,052	2,338,424	2,476,329
1861	Noon Duty Attendants	766,449	916,823	918,623	923,391
1891	Wage Settlement Classified	174			
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	260,745,859	266,118,745	284,869,236	288,928,124

Anchorage School District
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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
2100	Group Life	590,047	594,181	603,633	597,474
2200	Group Medical	43,845,334	39,680,686	46,892,427	47,765,127
2250	Insurance - Other	11,000	11,000	11,000	11,000
2350	Employee Assistance	71,853	72,000	64,000	66,880
2400	Bus Drivers' Medical	611,291	615,266	615,000	702,956
2500	Workers' Compensation	4,280,224	4,313,643	4,251,828	3,931,732
2550	Unemployment Insurance	236,672	280,169	329,723	327,149
2600	Social Security	4,479,722	4,415,344	4,644,096	4,825,448
2610	Medicare	3,250,250	3,208,016	3,388,120	3,436,679
2700	T.R.S. - Cert. Retirement	38,655,435	38,414,533	49,733,496	48,444,790
2701	Incremental TRS Increase				55,473,662
2750	Prof. Affiliations	30,000	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	11,846,952	11,945,889	15,890,924	16,631,619
2801	Incremental PERS Increase				11,560,736
2900	Driver Pension Trust	191,012	186,760	190,424	198,315
2980	Attrition Benefits		-300,000	-900,000	-2,000,000
2000's	EMPLOYEE BENEFITS	108,099,792	103,467,487	125,744,671	192,003,567
3010	Contract. Services - Admin.	3,767,297	3,643,219	2,105,442	2,081,093
3020	Indirect Cost	-2,356,930	-2,294,800	-2,130,600	-2,179,530
3030	Contract. Services - Instr.	5,390,563	3,550,286	4,675,303	3,816,025
3040	ASD Contracted Services	11,256			
3050	Equipment Repair	601,948	755,279	724,983	661,033
3060	Cont. Services - Custodial	33,010	34,010	34,010	34,010
3070	Cont. Services - Grounds	973,745	1,380,380	1,016,200	1,001,200
3080	Cont. Services - Buildings	3,574,079	2,868,175	2,959,095	2,874,987
3090	Stipend Payments - Admin.	15,325	18,000	18,000	10,000
3100	Legal Fees	774,724	885,000	881,000	881,000
3120	Cont. Transportation	9,758,756	10,195,500	10,207,200	10,743,874
3130	Activity Trips	417,344	418,785	444,000	475,345
3140	Transfer - Fld./Act. Trips	-331,475	-350,000	-375,000	-350,000
3150	Stipend - Student	23,833	17,000	17,000	17,000
3160	Student Travel	113,666	129,600	175,600	152,600
3200	Rental Land & Bldgs.	2,973,113	3,089,551	2,952,212	3,940,885
3210	Rental - Equipment	37,372	67,038	67,339	43,312
3220	Copiers	1,383,194	1,396,554	1,404,499	1,442,399
3230	Advertising	120,761		131,950	192,505
3400	Board Contingency		6,600	6,600	6,600
3410	Cont. Services - Board	34,350	38,750	38,750	38,750
3430	Mileage In-District	406,333	359,671	382,192	397,064
3500	Heat For Buildings	3,441,338	3,267,700	4,180,000	7,015,600
3510	Water and Sewer	437,227	528,700	507,600	577,200
3520	Electricity	7,799,952	7,500,400	8,498,500	9,088,400
3530	Telephone	2,107,625	2,510,467	2,534,627	2,575,401
3540	Refuse	530,290	709,500	618,900	655,300
3600	Travel Out-of-District	197,404	121,950	139,550	120,350
3610	Registration/Membership Fees	144,465	42,273	54,462	101,350
3650	Reimbursement Expense	531	2,000	1,000	2,000
3750	Data Processing		1,616	1,616	
3980	Unallocated Adjustments	88,327	4,868,223	4,358,090	3,349,403
3000's	PURCHASED SERVICES	42,469,423	45,761,427	46,630,120	49,765,156

Anchorage School District
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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
4010	Office Supplies	1,538,489	1,654,606	1,556,294	1,579,509
4020	Textbooks	3,312,912	2,650,476	1,529,715	1,721,382
4030	Library A/V Supplies	541,829	593,799	514,362	512,314
4040	Teaching Supplies	3,886,803	3,229,857	4,015,567	3,528,873
4050	Health Supplies	94,113	98,975	102,681	125,476
4060	Meals and Food	112,499	105,902	110,574	101,653
4100	Fuel	835,191	685,700	959,450	968,500
4110	Oil, Grease, & Lube	58,229	65,453	66,328	66,328
4120	Tires	50,082	50,880	54,816	54,816
4130	Repair Parts	730,702	728,650	747,350	774,407
4140	Garage Supplies	21,113	20,500	20,500	20,500
4200	Custodial Supplies	583,038	552,449	542,598	854,085
4250	Bldgs. / Grounds Supplies	1,281,613	1,254,000	1,268,500	1,383,460
4260	Warehouse Supplies	6,549	8,500	8,500	8,500
4880	Self-Insured Supplies	2,575	24,000	24,000	24,000
4980	Inventory Adjustment	11,602	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	13,067,339	11,723,247	11,520,735	11,723,303
5400	Expendable Equipment	589,384	451,303	345,659	355,215
5410	Replacement Equipment	1,532,006	1,073,398	498,160	482,958
5440	New Equipment	1,935,174	1,732,689	1,315,772	1,151,169
5460	Other Capital Outlay Expense	472,518	387,828	438,806	481,223
5480	Remodeling				
5880	Self-Insured Equipment	1,261	55,000	55,000	55,000
5000's	CAPITAL OUTLAY	4,530,343	3,700,218	2,653,397	2,525,565
6010	ASAA Dues	96,345	113,325	111,725	111,725
6020	Pupil Activity Expense	337,704	284,770	205,770	233,770
6050	Property Insurance	787,913	1,067,000	921,000	907,000
6060	Fidelity Bond	7,957	4,050	8,300	10,500
6070	Liability Insurance	1,218,981	733,407	737,693	786,693
6080	Bad Debt Expense		20,000	20,000	20,000
6100	Settlements	45,000			
6230	Transfer to Municipality		5,000	5,000	255,000
6550	NSF - Bad Checks	12,694	5,000	5,000	5,000
6000's	OTHER EXPENDITURES	2,506,594	2,232,552	2,014,488	2,329,688
	TOTAL	\$ 431,419,350	\$ 433,003,676	\$ 473,432,647	\$ 547,275,403
1000's	Salaries and Wages	\$ 260,745,859	\$ 266,118,745	\$ 284,869,236	\$ 288,928,124
2000's	Employee Benefits	108,099,792	103,467,487	125,744,671	192,003,567
3000's	Purchased Services	42,469,423	45,761,427	46,630,120	49,765,156
4000's	Supplies and Materials	13,067,339	11,723,247	11,520,735	11,723,303
5000's	Capital Outlay	4,530,343	3,700,218	2,653,397	2,525,565
6000's	Other Expenditures	2,506,594	2,232,552	2,014,488	2,329,688
	TOTAL	\$ 431,419,350	\$ 433,003,676	\$ 473,432,647	\$ 547,275,403

Fiscal Year 2007-2008
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	58,790	49,554	60,200	41,449	45,366	55,733	57,061	47,478	65,177
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	500	1,200	1,425	1,200
1231	Teacher Assistants	26,969	20,769	28,287	28,428	22,536	27,007	20,305	19,486	27,590
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,288	3,466	5,405	4,512	4,348	6,286	5,288	3,619	5,170
1300	Principals	88,503	89,503	86,360	74,614	74,614	86,360	76,711	79,360	89,503
1310	Elementary Teachers	1,128,750	721,875	1,155,000	955,500	918,750	1,351,875	1,128,750	756,000	1,102,500
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	1,289	3,476	1,258	1,087	1,087	1,258	1,117	1,156	3,476
1371	Substitute Teachers Classified	33,690	22,065	34,440	28,740	27,690	40,065	33,690	23,040	32,940
1380	Personal Leave Certificated	6,705	4,396	6,854	5,722	5,513	7,972	6,705	4,589	6,556
1381	Personal Leave Classified	8,251	7,378	9,406	7,792	7,909	8,097	7,793	7,117	9,256
1400	Counselors									
1701	Custodians	73,778	74,112	95,930	83,875	88,983	74,190	74,316	72,606	87,151
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	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	3,210	2,247	3,300	2,841	2,731	3,732	3,188	2,321	3,184
2200	Group Medical	241,050	175,950	249,900	217,980	212,100	276,750	241,050	181,410	241,500
2500	Workers' Compensation	18,236	14,346	20,137	17,115	17,138	20,280	18,127	14,444	19,079
2550	Unemployment Insurance	1,851	1,310	1,913	1,604	1,561	2,130	1,832	1,338	1,847
2600	Social Security	13,553	11,600	15,213	12,859	12,995	13,719	13,266	11,584	14,819
2610	Medicare	18,806	13,356	19,518	16,501	16,079	21,600	18,735	13,740	18,809
2700	T.R.S.-Certificated Retirement	331,966	227,008	338,226	283,257	273,702	389,414	328,855	232,639	325,970
2800	P.E.R.S.-Classified Retirement	38,720	35,057	44,754	37,316	38,076	38,087	36,814	33,876	43,662
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	510	320	340	415	100	510	660	510
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	9,850	7,100	9,150	7,900	8,150	11,050	9,700	6,200	11,100
3430	Mileage/In-District	600	200	700	300	300	600	740	1,500	1,000
3500	Heat for Buildings	51,800	30,600	48,800	45,000	77,300	69,100	53,700	58,300	80,300
3510	Water and Sewer	4,900	3,900	4,200	22,000	12,700	4,400	2,100	5,300	5,300
3520	Electricity	74,700	36,600	76,000	44,600	77,000	76,500	59,600	57,800	94,400
3530	Telephone	10,700	10,600	25,600	13,300	13,900	11,400	13,800	16,700	14,200
3540	Refuse	6,000	5,900	2,300	3,000	5,800	5,900	7,700	5,800	2,600
3980	Unallocated Adjustments									
4010	Office Supplies	6,000	1,200	1,000	5,783	3,000	12,233	1,700	940	2,600
4020	Textbooks	19,981	11,086	11,579	14,552	11,231	13,149	16,046	9,184	14,609
4030	Library A/V Supplies	2,603	2,590	3,300	4,000	3,487	5,382	3,500	4,030	5,000
4040	Teaching Supplies	11,407	11,156	20,280	9,163	14,234	11,528	16,428	11,209	19,736
4050	Health Supplies	654	395	700	300	350	467	348	525	900
4060	Meals and Food	600		400	300	200	300	200	200	200
4130	Repair Parts								25	
4200	Custodial Supplies	75	75	250	75	275	900	200	150	425
5400	Expendable Equipment	1,783		500		2,000	1,852	1,532	1,125	2,000
5410	Replacement Equipment			1,000						
5440	New Equipment		2,744	2,000			3,775	1,468	650	2,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 2,376,603	\$ 1,673,607	\$ 2,459,555	\$ 2,067,180	\$ 2,076,895	\$ 2,727,641	\$ 2,339,818	\$ 1,758,276	\$ 2,430,219

Fiscal Year 2007-2008
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	47,173	48,546	47,087	48,822	58,159	55,490	54,017	56,872	50,776
1211	Extra Help	1,425	1,425	1,200	1,425	1,200	1,425	1,425	1,425	1,425
1231	Teacher Assistants	48,243	18,132	42,311	18,750	39,128	33,473	27,764	29,560	20,913
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	4,935	2,879	5,687	2,879	5,852	4,606	4,383	4,465	4,406
1300	Principals	81,789	88,503	79,360	74,614	89,503	86,360	89,503	84,217	74,614
1310	Elementary Teachers	997,500	590,625	1,165,500	590,625	1,254,750	924,000	874,125	892,500	879,375
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	1,191	1,289	1,156	1,087	1,303	1,258	4,345	1,226	1,087
1371	Substitute Teachers Classified	31,440	18,315	36,240	18,315	37,290	29,340	27,915	28,440	28,065
1380	Personal Leave Certificated	6,258	3,651	7,212	3,651	7,420	5,841	5,558	5,662	5,588
1381	Personal Leave Classified	9,387	6,758	9,011	6,822	9,414	9,405	8,065	8,863	7,371
1400	Counselors	52,500		52,500			52,500	52,500	52,500	52,500
1701	Custodians	86,686	64,984	85,992	65,271	84,891	95,307	74,742	86,504	72,206
1741	Custodians - Extra Help	130	130	130	130	130	130	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	3,109	1,913	3,478	1,913	3,558	2,892	2,745	2,817	2,731
2200	Group Medical	233,100	150,300	259,980	140,700	265,860	221,340	208,710	216,300	209,550
2500	Workers' Compensation	18,494	12,387	19,956	12,292	20,343	18,441	16,435	17,449	16,042
2550	Unemployment Insurance	1,771	1,123	1,977	1,107	2,042	1,685	1,594	1,628	1,562
2600	Social Security	14,882	10,537	14,970	10,615	15,238	14,888	12,997	14,096	12,180
2610	Medicare	18,142	11,455	20,237	11,469	20,756	17,237	16,223	16,663	16,050
2700	T.R.S.-Certificated Retirement	309,720	192,054	352,759	188,390	364,990	291,816	280,468	283,060	277,115
2800	P.E.R.S.-Classified Retirement	44,191	31,959	42,564	32,246	44,211	44,716	37,988	41,968	34,925
3030	Contractual Services-Instruction								2,275	
3050	Equipment Repair	630	490	510	340	330	935	340	585	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	8,150	5,950	10,300	5,300	10,350	7,350	7,650	8,100	8,050
3430	Mileage/In-District	545	425	500	250	200	500		400	750
3500	Heat for Buildings	56,900	27,900	50,700	28,300	50,500	47,100	64,900	62,900	40,900
3510	Water and Sewer	2,800	4,000	5,600	1,800	2,900	4,000	3,900	5,400	3,400
3520	Electricity	70,100	47,000	83,300	32,200	73,200	44,900	82,900	52,300	58,800
3530	Telephone	9,600	10,200	10,100	11,400	16,200	12,200	15,400	17,600	16,300
3540	Refuse	4,900	5,900	6,000	3,000	5,800	5,400	5,900	3,300	7,400
3980	Unallocated Adjustments									
4010	Office Supplies	3,000	1,900	1,500	3,285	1,500	1,000	2,070	5,419	2,300
4020	Textbooks	11,295	6,274	1,730	8,298	12,160	11,688	9,450	3,181	9,052
4030	Library A/V Supplies	1,000	2,384	2,921	5,460	4,000	2,887	3,042	8,525	3,002
4040	Teaching Supplies	14,225	10,379	30,518	4,364	24,244	12,303	13,068	14,241	15,147
4050	Health Supplies	375	980	593	794	500	406	287	535	575
4060	Meals and Food	200	250	400	250	300	300	300	400	350
4130	Repair Parts					50	50	150		
4200	Custodial Supplies	200	325	200	400	200	500	400	120	75
5400	Expendable Equipment	2,000	1,050	7,626		500	1,000	1,000	472	1,803
5410	Replacement Equipment	2,300				1,500				
5440	New Equipment	1,007				1,000	3,000	1,500		800
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 2,275,113	\$ 1,452,300	\$ 2,539,518	\$ 1,406,492	\$ 2,605,292	\$ 2,141,489	\$ 2,087,709	\$ 2,105,918	\$ 2,011,475

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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)	KLAIT (1245)
1191	Technical										
1201	Clerical	58,133	40,203	46,412	55,596	52,113	51,325	49,275	56,237		58,094
1211	Extra Help	1,425	1,425	1,425	1,200	1,425	1,425	1,425	1,425		1,425
1231	Teacher Assistants	28,132	21,728	9,231	19,125	18,317	18,317	19,323	26,788		20,329
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	3,408	1,810	5,523	4,430	4,089	2,444	5,358		4,289
1300	Principals	121,083	84,217	84,217	86,360	89,503	89,503	81,789	70,420		84,217
1310	Elementary Teachers	1,036,875	708,750	299,250	1,128,750	937,125	861,000	493,500	1,144,500		905,625
1320	Secondary Teachers			78,750							
1330	Added Duty Increment Certificated	4,000	4,000	10,450	4,000	4,000	4,000	4,000	4,000		4,000
1331	Added Duty Increment Classified			8,800							
1340	Department Chairperson	800	1,750	1,750	1,750	1,750	1,750	1,750	1,750		1,750
1350	Added Days Certificated	1,763	1,226	1,226	1,258	5,214	1,303	1,191	1,026		1,226
1371	Substitute Teachers Classified	32,565	21,690	11,340	35,190	28,215	26,040	15,540	34,140		27,315
1380	Personal Leave Certificated	6,482	4,321	2,295	7,003	5,617	5,185	3,099	6,794		5,439
1381	Personal Leave Classified	8,915	6,995	6,094	8,213	7,298	7,373	6,830	8,580		7,789
1400	Counselors	52,500			52,500						
1701	Custodians	87,867	76,304	64,309	87,029	72,189	74,868	64,142	84,584		72,893
1741	Custodians - Extra Help	130	130	130	130	130	130	130	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	2,213	1,340	3,338	2,743	2,569	1,691	3,276		2,671
2200	Group Medical	244,200	173,850	102,480	254,100	210,390	198,210	125,160	248,220		205,350
2500	Workers' Compensation	19,214	14,244	10,086	19,589	16,250	15,701	11,381	18,999		15,963
2550	Unemployment Insurance	1,860	1,277	811	1,919	1,591	1,491	991	1,858		1,545
2600	Social Security	14,429	11,169	9,644	13,767	12,105	12,092	10,437	14,102		12,378
2610	Medicare	19,016	13,060	8,387	19,504	16,159	15,158	10,229	19,126		15,773
2700	T.R.S.-Certificated Retirement	330,076	221,635	130,492	345,051	283,424	262,615	165,030	331,291		272,823
2800	P.E.R.S.-Classified Retirement	42,258	33,553	31,254	39,256	34,616	35,075	32,221	40,676		36,726
3030	Contractual Services-Instruction										
3050	Equipment Repair	925	340	340	510	1,010	2,250	510	4,956		565
3130	Activity Trips			3,600							
3210	Rental-Equipment										
3220	Copiers	8,800	6,700	3,300	10,250	7,800	8,200	4,250	10,800		8,750
3430	Mileage/In-District	250	1,300	3,000	600	2,300	400	750	650		550
3500	Heat for Buildings	58,500	51,400	21,800	43,600	35,200	44,100	40,500	70,500		57,100
3510	Water and Sewer	3,300	5,000	1,900	3,800	3,900	3,000	3,000	5,700		3,500
3520	Electricity	59,400	52,200	39,500	52,200	61,900	82,000	29,000	84,900		56,100
3530	Telephone	13,900	14,200	9,501	15,000	15,900	11,600	15,100	17,200	2,700	11,300
3540	Refuse	3,600	5,800	3,900	3,900	5,800	8,500	5,000	2,200		5,800
3980	Unallocated Adjustments										
4010	Office Supplies	2,700	3,000	1,500	1,500	800	4,000	925	500		2,000
4020	Textbooks	17,023	7,189	3,022	10,938	14,950	10,590	4,831	7,859		12,271
4030	Library A/V Supplies	3,507	5,321	988	2,424	2,680	4,753	1,520	6,574		3,500
4040	Teaching Supplies	11,252	8,899	6,142	23,985	15,312	9,336	11,064	22,783		13,580
4050	Health Supplies	500	225	126	273	1,259	700	455	435		550
4060	Meals and Food	300	300	150	200		300	217	500		300
4130	Repair Parts							100			
4200	Custodial Supplies	200	75	225	250	150	200	450	100		400
5400	Expendable Equipment			500		500			6,000		
5410	Replacement Equipment			1,000							3,000
5440	New Equipment		1,500				3,000				
5460	Equipment Replacement Fund			1,633	1,633						
6020	Pupil Activity Expense			3,000							
TOTALS		\$ 2,372,298	\$ 1,674,775	\$ 1,061,145	\$ 2,429,284	\$ 2,042,135	\$ 1,947,218	\$ 1,283,428	\$ 2,433,007	\$ 2,700	\$ 2,001,194

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

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					26,701				
1201	Clerical	61,107	55,216	47,747	40,048	46,527	45,735	47,147	67,755	59,721
1211	Extra Help	1,200	1,425	1,425	1,425	1,425	1,425	1,425	500	1,425
1231	Teacher Assistants	32,308	31,242	29,415	27,367	29,018	27,180	30,591		26,440
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,558	4,794	4,583	3,525	4,583	4,700	5,170	6,651	3,408
1300	Principals	89,503	70,420	86,360	88,503	118,655	70,420	70,420	81,789	74,614
1310	Elementary Teachers	1,189,125	1,018,500	918,750	735,000	918,750	945,000	1,050,000	1,197,000	656,250
1320	Secondary Teachers								236,250	
1330	Added Duty Increment Certificated	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	800	1,750	1,750	1,750	1,750
1350	Added Days Certificated	3,476	1,026	1,258	1,289	1,728	1,026	2,735	1,191	1,087
1371	Substitute Teachers Classified	35,415	30,540	29,190	22,440	29,190	29,940	32,940	41,850	21,690
1380	Personal Leave Certificated	7,048	6,079	5,811	4,470	5,811	5,960	6,556	8,433	4,321
1381	Personal Leave Classified	9,274	8,799	8,237	6,315	8,151	7,574	8,334	7,801	8,471
1400	Counselors			52,500		52,500	52,500	52,500	52,500	52,500
1701	Custodians	86,702	85,076	84,467	54,169	84,596	75,139	85,860	86,776	78,161
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
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	3,382	2,988	2,877	2,273	3,063	2,907	3,180	3,876	2,247
2200	Group Medical	255,360	228,060	220,500	173,400	231,060	220,050	241,500	294,420	173,850
2500	Workers' Compensation	19,855	17,900	17,477	12,926	17,998	16,807	18,673	21,791	14,513
2550	Unemployment Insurance	1,958	1,702	1,649	1,296	1,721	1,642	1,802	2,224	1,296
2600	Social Security	14,986	14,136	13,403	10,141	14,961	12,325	13,764	13,662	12,878
2610	Medicare	19,918	17,577	16,825	13,145	17,681	16,893	18,553	22,591	13,457
2700	T.R.S.-Certificated Retirement	348,493	298,531	290,451	229,591	298,723	293,071	320,815	409,365	219,102
2800	P.E.R.S.-Classified Retirement	43,710	41,628	39,227	29,516	45,341	35,935	39,704	37,506	39,880
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	340	340	490	340	340	510	895	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	11,100	9,450	8,400	6,250	9,300	8,150	10,100	12,950	7,650
3430	Mileage/In-District	500	400	300	300	790	200	1,170	600	300
3500	Heat for Buildings	56,000	71,800	46,000	30,800	61,900	81,100	70,300	39,900	68,900
3510	Water and Sewer	5,100	4,500	8,300	17,900	5,800	4,000	4,200	4,900	4,300
3520	Electricity	89,700	79,500	47,200	41,600	55,200	79,800	52,100	82,900	70,000
3530	Telephone	12,700	12,800	10,900	10,800	19,000	16,600	12,300	17,400	11,400
3540	Refuse	2,700	3,200	8,500	2,200	13,900	3,200	11,600	2,800	5,800
3980	Unallocated Adjustments									
4010	Office Supplies	2,000	4,000	6,000	300	3,800	750	1,800	5,000	2,100
4020	Textbooks	18,115	14,397	11,608	5,667	14,857	18,505	13,222	20,418	4,518
4030	Library A/V Supplies	5,500	3,247	3,000	2,500	2,000	4,846	2,198	7,000	1,955
4040	Teaching Supplies	16,554	12,971	12,178	9,321	12,403	5,381	18,074	15,581	15,550
4050	Health Supplies	1,447	483	350	475	439	902	279	1,176	260
4060	Meals and Food	400	200	200	200		300	200	300	150
4130	Repair Parts									
4200	Custodial Supplies	125	325	100	100	450	300	200	375	75
5400	Expendable Equipment		3,429	283	2,898			500	2,770	1,660
5410	Replacement Equipment							2,100	1,800	
5440	New Equipment			717	5,002		2,000			
5460	Equipment Replacement Fund			530						
6020	Pupil Activity Expense									
TOTALS		\$ 2,524,439	\$ 2,230,631	\$ 2,111,008	\$ 1,663,700	\$ 2,231,362	\$ 2,162,661	\$ 2,326,472	\$ 2,832,146	\$ 1,730,327

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

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	40,695	61,270	49,559	42,486	48,345	51,309	61,383	69,166	50,385
1211	Extra Help	1,425	1,200	1,425	1,425	1,425	1,425	1,200	500	1,425
1231	Teacher Assistants	18,504	37,857	17,958	27,945	28,088	20,065	30,424	18,280	23,348
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	3,114	5,675	3,584	4,489	5,029	4,007	5,123	5,029	4,677
1300	Principals	74,614	88,503	76,711	79,360	81,789	89,503	81,789	81,789	84,217
1310	Elementary Teachers	643,125	1,215,375	748,125	950,250	1,018,500	842,625	1,092,000	1,071,000	939,750
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	1,087	1,289	1,117	1,156	1,191	2,607	1,191	1,191	1,226
1371	Substitute Teachers Classified	19,815	36,165	22,815	28,590	32,040	25,515	32,640	32,040	29,790
1380	Personal Leave Certificated	3,949	7,197	4,545	5,692	6,377	5,081	6,496	6,377	5,930
1381	Personal Leave Classified	6,892	9,651	7,293	7,789	8,212	7,562	8,604	8,760	8,049
1400	Counselors					52,500				52,500
1701	Custodians	77,506	87,797	75,768	83,078	84,819	76,850	73,895	82,929	84,644
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
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	2,067	3,468	2,311	2,829	3,105	2,527	3,130	3,097	2,899
2200	Group Medical	153,750	259,560	180,150	217,140	236,460	195,270	235,170	236,460	223,860
2500	Workers' Compensation	13,615	20,202	14,586	17,021	18,378	15,706	17,860	18,330	17,599
2550	Unemployment Insurance	1,179	1,996	1,328	1,600	1,771	1,474	1,798	1,780	1,666
2600	Social Security	10,952	15,477	11,812	12,594	13,554	12,301	13,637	14,097	12,986
2610	Medicare	12,197	20,326	13,696	16,375	18,091	14,998	18,370	18,218	16,985
2700	T.R.S.-Certificated Retirement	202,040	354,489	229,893	283,144	315,180	258,177	320,640	315,180	295,345
2800	P.E.R.S.-Classified Retirement	33,183	45,360	34,778	37,258	39,135	35,976	40,214	41,348	38,438
3030	Contractual Services-Instruction									
3050	Equipment Repair	490	510	680	660	730	340	490	715	75
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	7,500	10,300	6,700	8,800	10,150	7,500	9,800	12,700	8,250
3430	Mileage/In-District	300	600	600	400		250	800	600	650
3500	Heat for Buildings	46,200	53,800	56,300	71,600	60,800	54,400	50,400	54,200	70,700
3510	Water and Sewer	3,400	3,200		15,600	5,300	8,300		5,500	4,900
3520	Electricity	56,300	87,200	60,500	19,900	97,800	51,800	59,300	53,900	77,200
3530	Telephone	11,500	15,100	10,500	15,000	20,100	12,800	15,200	8,900	14,100
3540	Refuse	2,400	5,900	5,800	4,300	7,000	8,900	5,800	8,500	2,600
3980	Unallocated Adjustments									
4010	Office Supplies	1,000	5,000	3,500	1,166	2,000	2,500	4,175	3,000	985
4020	Textbooks	6,920	15,682	7,568	10,378	13,970	8,464	11,777	28,176	10,835
4030	Library A/V Supplies	2,300	8,000	2,300	3,985	2,500	3,550	4,258	8,000	3,950
4040	Teaching Supplies	14,499	14,988	14,255	16,087	18,379	17,148	17,024	15,370	17,566
4050	Health Supplies	975	944	245	229	440	739	440	769	500
4060	Meals and Food	200	300	400	200	500	250	300	350	250
4130	Repair Parts						200			
4200	Custodial Supplies	450	600	500	452	385	775	150	250	225
5400	Expendable Equipment	2,000		500	2,849	500		1,593	1,000	2,125
5410	Replacement Equipment		900						4,000	
5440	New Equipment					1,000			1,200	
5460	Equipment Replacement Fund								1,060	
6020	Pupil Activity Expense									
TOTALS		\$ 1,546,201	\$ 2,569,831	\$ 1,741,752	\$ 2,061,885	\$ 2,329,493	\$ 1,914,844	\$ 2,297,129	\$ 2,307,711	\$ 2,180,688

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ACCOUNT NO.	ACCOUNT NAME	SAND LAKE (1350)	SCENIC PARK (1360)	SPRING HILL (1362)	TRAILSIDE (1363)	SUSTINA (1364)	TAKU (1365)	TUDOR (1370)	TURNAGAIN (1380)	TYSON, WILLIAM (1384)
1191	Technical									
1201	Clerical	67,642	65,286	49,520	59,525	46,245	45,714	53,507	48,839	56,179
1211	Extra Help	500	1,200	1,425	1,425	1,200	1,425	1,200	1,425	1,425
1231	Teacher Assistants	51,033	26,609	29,993	31,333	38,074	31,427	39,187	18,099	26,588
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	7,168	4,289	4,160	5,523	5,640	5,288	6,674	4,465	5,170
1300	Principals	156,071	146,248	88,503	70,420	116,558	76,711	155,409	86,360	124,272
1310	Elementary Teachers	1,548,750	905,625	876,750	1,181,250	1,207,500	1,076,250	1,386,000	945,000	1,050,000
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	4,000	3,200	4,000	4,000	4,000	2,400	4,000	4,000	4,000
1331	Added Duty Increment Classified		800				1,600			
1340	Department Chairperson	800	800	1,750	1,750	800	1,750	800	1,750	800
1350	Added Days Certificated	2,273	2,130	1,289	1,026	1,697	1,117	2,263	1,258	5,720
1371	Substitute Teachers Classified	45,690	27,315	26,490	35,190	35,940	33,690	42,540	28,440	32,940
1380	Personal Leave Certificated	9,089	5,439	5,275	7,003	7,152	6,705	8,463	5,662	6,556
1381	Personal Leave Classified	10,777	8,705	7,885	9,027	8,854	7,956	8,646	7,239	8,937
1400	Counselors						52,500	52,500		52,500
1701	Custodians	87,858	76,014	73,621	84,499	89,017	78,231	73,692	75,343	92,849
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
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	4,463	2,884	2,631	3,360	3,540	3,210	4,132	2,761	3,267
2200	Group Medical	322,500	214,950	200,730	254,100	263,100	241,050	300,210	211,650	246,300
2500	Workers' Compensation	24,106	16,905	15,833	19,404	20,336	18,348	21,761	16,463	19,740
2550	Unemployment Insurance	2,536	1,648	1,520	1,915	2,003	1,828	2,340	1,592	1,888
2600	Social Security	17,552	13,740	12,687	14,675	14,570	13,136	14,537	12,095	14,546
2610	Medicare	25,912	17,065	15,491	19,712	20,509	18,682	23,846	16,196	19,263
2700	T.R.S.-Certificated Retirement	458,742	288,731	266,446	340,846	359,594	328,439	429,903	283,626	335,346
2800	P.E.R.S.-Classified Retirement	50,115	40,944	37,167	42,556	42,065	38,098	40,380	34,534	42,618
3030	Contractual Services-Instruction									
3050	Equipment Repair	885	340	810	490	340	510	780	170	170
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	12,950	7,150	7,150	10,050	9,800	9,800	12,800	8,900	9,300
3430	Mileage/In-District	500	200	500	600	500	450	600	500	600
3500	Heat for Buildings	48,000	55,700	45,300	59,900	48,300	38,700	45,900	45,400	63,600
3510	Water and Sewer	8,800	3,400	5,600	4,600	5,000	4,200	5,100	4,400	5,100
3520	Electricity	69,200	78,300	54,500	85,500	65,200	64,800	69,500	53,600	56,300
3530	Telephone	10,800	15,300	10,300	14,800	11,200	10,800	10,300	11,800	20,300
3540	Refuse	6,100	2,600	8,600	2,400	5,900	5,800	5,900	5,800	3,500
3980	Unallocated Adjustments									
4010	Office Supplies	3,046	700	700	2,167	3,000	5,126	2,150	1,000	5,000
4020	Textbooks	17,908	10,573	8,995	11,663	12,924	15,173	22,660	9,647	7,218
4030	Library A/V Supplies	5,672	3,500	3,824	10,836	1,513	3,412	6,624	1,350	9,832
4040	Teaching Supplies	23,953	14,804	11,264	15,738	23,124	14,963	19,037	21,582	11,137
4050	Health Supplies	1,035	634	653	530	500	443	295	350	801
4060	Meals and Food	400	300	250	300	400		200	300	450
4130	Repair Parts	200	35	200				50		
4200	Custodial Supplies	650	225	350	475	475	266	350	300	100
5400	Expendable Equipment	1,025	1,541	3,704		800		973	1,677	
5410	Replacement Equipment			2,950	1,020					1,143
5440	New Equipment	3,300			1,147	1,100				2,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 3,184,094	\$ 2,134,029	\$ 1,957,016	\$ 2,478,955	\$ 2,546,670	\$ 2,324,306	\$ 2,943,409	\$ 2,041,773	\$ 2,415,655

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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									26,701
1201	Clerical	42,224	45,018	55,599	46,778	45,793	61,578	13,000		3,163,186
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	1,200			79,100
1231	Teacher Assistants	26,956	30,760	46,238	26,588	28,088	31,467	38,000		1,657,411
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500			3,123,750
1290	Masters Degree Bonus	4,512	3,784	4,818	4,559	4,818	5,852		-11,398	268,957
1300	Principals	74,614	79,360	88,503	84,217	79,360	70,420			5,271,285
1310	Elementary Teachers	903,000	740,250	971,250	913,500	971,250	1,254,750		-2,180,750	55,802,875
1320	Secondary Teachers									315,000
1330	Added Duty Increment Certificated	4,000	4,000	4,000	4,000	4,000	4,000			244,050
1331	Added Duty Increment Classified									11,200
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750			98,350
1350	Added Days Certificated	1,087	1,156	1,289	1,226	1,156	1,026	284,100		381,263
1371	Substitute Teachers Classified	28,740	24,090	30,690	29,040	30,690	37,290		-62,750	1,722,385
1380	Personal Leave Certificated	5,722	4,798	6,109	5,781	6,109	7,420		-14,453	341,051
1381	Personal Leave Classified	8,328	7,326	9,706	7,627	8,469	8,704			490,136
1400	Counselors	52,500	52,500	52,500	52,500	52,500				1,207,500
1701	Custodians	96,664	65,964	85,556	75,730	93,807	74,531	20,000		4,817,317
1741	Custodians - Extra Help	130	130	130	130	130	130			7,800
1861	Noon Duty Attendants	15,570	11,678	19,463	15,570	15,570	15,570			883,607
2100	Group Life	2,841	2,401	3,053	2,835	2,997	3,502		-5,820	169,271
2200	Group Medical	217,980	173,040	228,900	215,010	228,900	261,210		-407,400	12,853,740
2500	Workers' Compensation	18,063	14,332	18,320	16,723	18,567	19,359	4,498	-20,226	1,025,937
2550	Unemployment Insurance	1,620	1,382	1,756	1,624	1,716	1,999	442	-2,793	98,116
2600	Social Security	13,642	11,556	15,427	12,578	13,886	14,289	4,402	-3,890	797,228
2610	Medicare	16,684	14,186	17,947	16,567	17,585	20,531	5,149	-32,358	1,000,651
2700	T.R.S.-Certificated Retirement	283,257	242,194	304,666	288,520	302,254	359,956	73,866	-566,995	17,275,467
2800	P.E.R.S.-Classified Retirement	40,249	34,404	45,475	36,188	40,696	40,669	17,218		2,348,278
3030	Contractual Services-Instruction									2,275
3050	Equipment Repair	510	340	510	340	730	170			34,991
3130	Activity Trips									3,600
3210	Rental-Equipment									0
3220	Copiers	9,400	7,300	8,250	9,050	8,700	10,450			526,350
3430	Mileage/In-District	500	700	100	800			500		35,120
3500	Heat for Buildings	161,200	118,000	46,100	42,600	42,100	28,100			3,301,700
3510	Water and Sewer	4,400	8,600	4,300	4,900	4,000	4,900			305,900
3520	Electricity	10,000	40,000	64,300	68,700	51,400	65,900			3,718,200
3530	Telephone	12,300	7,800	12,300	16,400	11,200	9,400			807,701
3540	Refuse	12,500	6,100	4,100	6,100	7,600	6,200			331,400
3980	Unallocated Adjustments							17,600	1,519,700	1,537,300
4010	Office Supplies	4,095	2,350	2,368	3,980	2,000	4,550	750		165,413
4020	Textbooks	12,587	10,212	13,361	9,939	22,344	5,129		1,238	709,866
4030	Library A/V Supplies	3,165	2,076	6,000	2,580	3,636	3,906			237,395
4040	Teaching Supplies	11,627	9,872	10,367	18,271	4,320	23,049	13,000	13,443	908,863
4050	Health Supplies	300	335	875	441	505	538			33,534
4060	Meals and Food	300	500	300	400	254	750	750		17,971
4130	Repair Parts									1,060
4200	Custodial Supplies	500	600	500	387	200	575			18,685
5400	Expendable Equipment	1,000	370		301		1,200			67,941
5410	Replacement Equipment					2,000	2,300		10,000	37,013
5440	New Equipment	1,500					5,000		6,281	54,691
5460	Equipment Replacement Fund									4,856
6020	Pupil Activity Expense									3,000
TOTALS		\$ 2,159,942	\$ 1,835,139	\$ 2,240,801	\$ 2,098,155	\$ 2,185,005	\$ 2,521,820	\$ 493,275	\$ -1,758,171	\$ 128,346,437

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CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ADMIN (1501)	AK NATIVE (1505)	AQUARIAN (1510)	EAGLE ACADEMY (1530)	FAMILY PARTNER (1540)	FRONTIER (1545)	HIGHLAND TECH (1550)	RILKE SCHULE (1560)	WINTERBERRY (1595)	UNALLOCATED (1599)	ATTENDANCE AREA
1181	Other Professionals	31,911				42,500	54,513					128,924
1191	Technical			26,122								26,122
1201	Clerical		28,000	44,973	26,935	180,800	69,930	27,747	25,300	18,000		421,685
1211	Extra Help Classified					2,700	2,500	25,000				30,200
1220	Extra Help Certificated					53,000	7,000					60,000
1231	Teacher Assistants		100,000	109,326	36,340				12,040			257,706
1240	Nurses				7,937			27,458	11,000			46,395
1280	Librarians			28,075								28,075
1290	Masters Degree Bonus		5,000	3,000	2,000	1,500	1,000	5,500	1,000	5,000		24,000
1300	Principals		75,000	76,711	74,614	93,500	90,448	119,048	82,500	72,517		684,338
1310	Elementary Teachers		583,000	1,033,867	407,540	304,000				497,018		2,825,425
1320	Secondary Teachers					86,500	171,000	541,329	445,000			1,243,829
1330	Added Duty Certificated			10,000	4,000	70,000	10,000		1,750	6,000		101,750
1331	Added Duty Classified				600	900		600	660			2,760
1340	Department Chairperson			2,000	1,750					1,750		5,500
1350	Added Days Certificated									500		12,450
1351	Added Days Classified					1,000	4,741					5,741
1360	Special Service Teachers		53,000		56,060			70,158	50,000	36,784		266,002
1371	Substitute Teachers Classified		26,000	20,000	8,000			24,000	19,200	8,000		105,200
1380	Personal Leave Certificated		12,000	5,000	5,324	3,500		9,758	7,899	4,000		47,481
1381	Personal Leave Classified		1,400	2,000		6,500		3,454	746	500		14,600
1701	Custodians			71,710	33,241							104,951
1861	Noon Duty Attendants				3,800							3,800
2100	Group Life	115	1,680	3,184	1,608	1,415	856	1,937	1,350	1,463		13,608
2200	Group Medical		149,520	258,900	157,752	144,394	74,760	169,705	122,820	130,189		1,208,040
2500	Workers' Compensation	286	7,804	17,494	8,126	7,610	3,688	7,542	5,817	5,790		64,157
2550	Unemployment Insurance	40	1,083	1,776	826	1,056	512	1,048	807	803		7,951
2600	Social Security	1,978	9,635	16,996	6,753	14,533	8,164	5,009	4,274	1,643		68,985
2610	Medicare	463	12,636	20,703	9,611	12,396	5,961	12,243	9,413	9,368		92,794
2700	T.R.S. - Certificated Retirement		184,860	299,170	141,431	147,147	70,576	197,078	179,568	159,788		1,379,618
2701	Incremental T.R.S Increase											1,487,334
2800	P.E.R.S. - Classified Retirement	7,738	31,040	32,267	23,405	54,611	31,327	6,875	11,883	4,365		203,511
2801	Incremental P.E.R.S. Increase										134,337	134,337
3010	Contractual Services-Administration		18,100	15,000		15,000	21,975	120,000	30,000			220,075
3030	Contractual Services-Instruction		10,000	10,000		275,337	306,362					601,699
3040	ASD Contracted Services		20,000	39,000	3,000	46,500	20,000	9,500	4,000	25,600		167,600
3050	Equipment Repair					2,000	7,500					9,500
3080	Cont. Services - Buildings				3,600							3,600
3100	Legal Fees					6,000						6,000
3120	Contracted Transportation					3,000						3,000
3130	Activity Trips		2,000			1,000		2,000	15,000			20,000
3160	Student Travel											-
3200	Rental - Land & Buildings		300,000		336,000	84,000	52,773	447,240	384,000	246,000		1,850,013
3210	Rental-Equipment					1,500		10,165				11,665
3220	Copiers		20,000	16,000	8,100	7,800	7,800	7,600	25,000			92,300
3230	Advertisement					5,000	20,000	11,000	15,000			51,000
3430	Mileage in-District				590	350						940
3500	Heat for Buildings			20,000			2,000					22,000
3510	Water and Sewer			6,000								6,000
3520	Electricity			45,000			3,000					48,000
3530	Telephone		3,000	9,000	4,500	10,000	10,000	6,000	5,000	8,000		55,500
3540	Refuse			6,000								6,000
3600	Travel Out-of-District					7,050						7,050
3610	Registration/Mbr Fees					4,800		500		41,148		46,448
4010	Office Supplies		1,000	53,146	1,000	136,969	42,500	6,250	5,000	500		246,365
4020	Textbooks		4,287	25,000	7,000	50,000	168,351		5,500	141,568		401,706
4040	Teaching Supplies		8,000	323,233	9,426	45,645	103,833	30,693	38,725	23,088		582,643
4050	Health Supplies		200	1,000	1,000			500	500	1,000		4,200
4060	Meals and Food				392	1,000	500	2,000				3,892
4200	Custodial Supplies							219,125	2,000			221,125
4250	Bld/ground Supplies									500		500
5400	Expendable Equipment					500		2,500	7,000			10,000
5410	Replacement Equipment							2,500				2,500
5440	New Equipment		15,000		43,682	20,000	100,000		15,000			193,682
5460	Other Capital Outlay Expense					731						731
6070	Liability Insurance		11,000	13,000	9,500	18,500	12,500	12,193	15,000	8,000		89,993
TOTALS		\$ 42,531	\$ 1,694,243	\$ 2,664,653	\$ 1,445,443	\$ 1,984,194	\$ 1,486,070	\$ 2,145,255	\$ 1,559,752	\$ 1,458,882	\$ 1,621,671	\$ 16,102,696

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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	POLARIS K-12 (1450)	SCHOOL of SCIENCE (1700)	CLARK (1710)	GRUENING (1730)	HANSHEW (1740)	MEARS (1750)	MIRROR LAKE (1755)
1201	Clerical	70,713	110,655	122,325	136,894	133,411	131,115	139,458
1211	Extra Help							
1231	Teacher Assistants	17,912						
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	6,087	7,215	6,862	7,544	10,810	11,163	8,883
1300	Principals	165,226	165,226	240,285	168,690	236,860	255,117	156,944
1310	Elementary Teachers	708,750						
1320	Secondary Teachers	546,000	1,370,250	1,291,500	1,475,250	2,152,500	2,231,250	1,774,500
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	18,400	18,600	16,800	24,000	20,400	19,200
1350	Added Days-Certificated	15,834	2,343	3,442	2,401	4,686	3,654	2,229
1351	Added Days-Classified							
1371	Substitute Teachers Classified	45,132	51,576	49,056	53,928	77,280	79,800	63,504
1380	Personal Leave Certificated	7,718	9,149	8,702	9,566	13,708	14,155	11,264
1381	Personal Leave Classified	10,417	14,165	16,247	15,137	15,571	15,943	15,654
1400	Counselors		136,500	136,500	105,000	157,500	157,500	105,000
1701	Custodians	118,240	173,386	204,734	161,472	175,565	186,765	169,667
1741	Custodians - Extra Help							
1851	Home School Coordinators	14,698	85,674	111,043	67,407	56,279	55,624	55,576
1861	Noon Duty Attendants	8,304	2,768	2,768	2,768	2,768	2,768	2,768
2100	Group Life	3,964	4,892	5,044	5,025	6,863	7,040	5,696
2200	Group Medical	307,410	390,780	406,680	397,590	528,600	541,200	450,120
2500	Workers' Compensation	24,498	31,930	34,552	31,814	40,215	41,877	35,039
2550	Unemployment Insurance	2,303	2,831	2,909	2,925	3,955	4,087	3,295
2600	Social Security	17,695	27,170	32,288	27,329	28,575	29,265	27,692
2610	Medicare	23,205	28,476	29,464	29,350	39,398	40,489	33,064
2700	T.R.S.-Certificated Retirement	412,154	483,631	479,209	502,409	713,166	737,183	578,571
2800	P.E.R.S.-Classified Retirement	53,729	89,656	109,784	89,476	88,575	90,575	88,440
3030	Contractual Services-Instruction	1,000						
3050	Equipment Repair	1,000	6,500	6,900	6,200	3,510	8,710	10,200
3060	Contractual Services-Custodial							
3130	Activity Trips	1,320	6,095	6,095	6,095	6,095	6,095	6,095
3210	Rental-Equipment	264	841	833		720	444	369
3220	Copiers	11,400	13,350	16,300	13,700	24,150	21,150	16,350
3430	Mileage/In-District	1,525	950	400	3,100	800	2,000	2,800
3500	Heat for Buildings	77,200	92,300	117,500	60,900	107,100	94,800	102,700
3510	Water and Sewer	3,800	3,200	6,000	6,700	7,600	6,400	4,700
3520	Electricity	90,000	63,100	107,400	146,400	214,700	175,100	190,400
3530	Telephone	14,200	20,700	23,400	33,600	15,700	17,900	55,800
3540	Refuse	2,600	12,400	14,800	3,500	6,100	5,900	4,200
3980	Unallocated Adjustments							
4010	Office Supplies	5,532	5,000	10,536	6,356	16,296	12,398	17,469
4020	Textbooks	3,500	4,100	5,000	3,500	8,000	4,000	5,000
4030	Library A/V Supplies	3,500	7,434	12,857	8,000	12,000	9,000	7,000
4040	Teaching Supplies	31,910	9,657	20,772	21,931	26,304	33,040	21,000
4050	Health Supplies	1,200	1,741	1,000	2,000	1,075	2,600	3,500
4060	Meals and Food	700	600	1,500	1,000	2,000	1,000	1,000
4130	Repair Parts	750	300	2,500	750	500	1,000	2,000
4200	Custodial Supplies	850	510	1,000	900	900	575	3,500
5400	Expendable Equipment		5,000		6,000	5,000	10,000	2,000
5410	Replacement Equipment		1,500	1,000	1,000	5,000	10,000	
5440	New Equipment		18,026		10,000	10,000	10,000	15,000
5460	Equipment Replacement Fund		2,112		1,530	883	1,676	821
6020	Pupil Activity Expense	2,520	7,000	7,000	7,000	7,000	7,000	7,000
TOTALS		\$ 2,984,160	\$ 3,656,489	\$ 3,842,187	\$ 3,826,337	\$ 5,159,118	\$ 5,265,158	\$ 4,392,868

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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ROMIG (1760)	WENDLER (1770)	GOLDENVIEW (1780)	BEGICH (1785)	SCHOOL (1789)	UNALLOCATED (1799)	ATTENDANCE AREA
1201	Clerical	158,293	125,620	139,431	97,497	5,000		1,370,412
1211	Extra Help					4,000		4,000
1231	Teacher Assistants							17,912
1240	Nurses	52,500	52,500	52,500	52,500			577,500
1280	Librarians	52,500	52,500	52,500	52,500			577,500
1290	Masters Degree Bonus	9,259	9,165	10,011	11,750		-3,079	95,670
1300	Principals	171,069	166,323	159,985	163,129			2,048,854
1310	Elementary Teachers							708,750
1320	Secondary Teachers	1,837,500	1,785,000	1,974,000	2,362,500		-556,000	18,244,250
1330	Added Duty Certificated	59,700	62,400	57,600	62,400	9,150	50,000	686,736
1331	Added Duty Classified	2,700		4,800				25,314
1340	Department Chairperson	17,400	22,200	19,200	21,600			213,300
1350	Added Days-Certificated	2,429	2,360	2,269	12,227	267,000		320,874
1351	Added Days-Classified							0
1371	Substitute Teachers Classified	66,192	65,520	71,568	84,000		-22,008	685,548
1380	Personal Leave Certificated	11,741	11,622	12,695	14,900		-3,904	121,316
1381	Personal Leave Classified	16,762	16,783	15,733	11,903			164,315
1400	Counselors	126,000	157,500	157,500	157,500			1,396,500
1701	Custodians	170,218	212,453	171,464	139,944	16,000		1,899,908
1741	Custodians - Extra Help							0
1851	Home School Coordinators	70,985	71,181	79,260	78,808	8,500		755,035
1861	Noon Duty Attendants	2,768	2,768	2,768	2,768			35,984
2100	Group Life	5,914	5,956	6,357	7,304	31	-1,572	62,514
2200	Group Medical	468,510	479,100	500,040	571,500		-110,040	4,931,490
2500	Workers' Compensation	36,280	38,944	37,755	38,775	3,827	-4,764	390,742
2550	Unemployment Insurance	3,464	3,443	3,655	4,081	386	-661	36,673
2600	Social Security	30,250	30,647	30,071	25,724	2,077	-1,364	307,419
2610	Medicare	34,634	34,513	36,574	40,428	4,490	-7,839	366,246
2700	T.R.S.-Certificated Retirement	602,965	598,204	643,644	749,932	71,799	-131,560	6,441,307
2800	P.E.R.S.-Classified Retirement	97,533	99,244	95,777	76,690	7,154		986,633
3030	Contractual Services-Instruction						40,500	41,500
3050	Equipment Repair	7,500	3,500	12,000	3,500			69,520
3060	Contractual Services-Custodial						1,000	1,000
3130	Activity Trips	6,095	6,095	6,095	6,095			62,270
3210	Rental-Equipment	820	1,051	841	369			6,552
3220	Copiers	17,450	17,300	18,950	22,150			192,250
3430	Mileage/In-District	600	600	1,925	900			15,600
3500	Heat for Buildings	79,800	115,400	70,400	119,400			1,037,500
3510	Water and Sewer	7,200	4,900	6,400	11,400			68,300
3520	Electricity	107,500	112,800	187,100	211,400			1,605,900
3530	Telephone	20,000	32,300	23,300	45,300			302,200
3540	Refuse	12,200	4,800	4,900	12,400			83,800
3980	Unallocated Adjustments						748,103	748,103
4010	Office Supplies	16,047	22,359	15,046	84,626	1,000		212,665
4020	Textbooks	5,136	6,650	1,438	200,000	5,000		251,324
4030	Library A/V Supplies	5,694	7,700	9,000	10,000			92,185
4040	Teaching Supplies	32,036	18,900	31,000	59,304	2,000		307,854
4050	Health Supplies	1,850	1,500	2,000	4,500			22,966
4060	Meals and Food	1,350	1,400	730	1,000			12,280
4130	Repair Parts	1,500	1,000	2,600	500			13,400
4200	Custodial Supplies	1,200	1,000	3,500	5,000			18,935
5400	Expendable Equipment	13,053	5,775	4,500			8,261	59,589
5410	Replacement Equipment		4,200					22,700
5440	New Equipment		3,650	20,000				86,676
5460	Equipment Replacement Fund	3,430	1,470					11,922
6020	Pupil Activity Expense	7,000	7,000	7,000	28,000			93,520
	TOTALS	\$ 4,455,027	\$ 4,487,296	\$ 4,765,882	\$ 5,666,204	\$ 407,414	\$ 5,073	\$ 48,913,213

Fiscal Year 2007-2008
HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	BARTLETT (1800)	CAREER CTR (1805)	CHUGIAK (1810)	CROSSROADS (1815)	DIMOND (1820)	EAST (1830)	SAVE (1835)	SERVICE (1840)	STELLER (1845)	SCHOOL (1848)	WEST (1850)
1181	Other Professionals						50,659					44,416
1191	ROTC Instructors	224,020		132,385		224,952	157,672		172,400			145,389
1201	Clerical	242,543	158,136	267,139		253,726	245,867	63,238	249,771	47,092	12,000	234,705
1211	Extra Help Classified	65,350	3,000	78,300		82,000	79,650		78,200		25,000	31,400
1231	Teacher Assistants	73,436	31,994	77,553	27,995	60,213	74,365		69,776	11,642		66,374
1240	Nurses	52,500	52,500	52,500		52,500	52,500	26,250	52,500	52,500		52,500
1280	Librarians	52,500		52,500		52,500	52,500		52,500			52,500
1290	Masters Degree Bonus	17,743	7,262	14,570	705	18,495	21,315	3,267	20,563	3,032		19,529
1300	Principals	418,546	215,617	362,054		418,186	429,928	90,448	419,421	85,759		424,527
1320	Secondary Teachers	3,491,250	21,000	2,782,500		3,680,250	4,173,750	31,500	3,974,250	624,750		3,753,750
1330	Added Duty Certificated	154,650	92,050	146,200		131,900	108,400	8,200	153,100	34,400		136,950
1331	Added Duty Classified	13,700	28,600	9,200		19,800	53,250		7,200			65,350
1340	Department Chairperson	24,000	2,400	24,000	800	26,400	31,200	1,600	27,000	3,000		30,900
1350	Added Days Certificated	32,991	29,620	32,185	894	35,638	33,149	5,726	33,006	8,939	504,014	33,076
1351	Added Days Classified											
1360	Special Services Teachers				105,000							
1371	Substitute Teachers Classified	135,900	55,620	111,600	5,400	141,660	163,260	25,020	157,500	23,220		149,580
1380	Personal Leave Certificated	22,499	9,208	18,476	894	23,453	27,029	4,142	26,075	3,844		24,764
1381	Personal Leave Classified	31,969	18,302	31,206	1,610	32,349	31,909	5,259	33,046	6,635		34,201
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	45,656		44,981		44,981	45,656		45,656			45,656
1701	Custodians	306,685	163,759	253,047		317,732	299,908	36,073	326,029	72,397		375,294
1741	Custodians - Extra Help											
1851	Home School Coordinators	160,066	32,650	123,653		148,231	214,930	41,773	156,813			163,079
2100	Group Life	12,812	4,906	10,460	413	13,125	14,748	2,178	14,085	1,979		13,671
2200	Group Medical	975,825	392,460	820,350	34,800	998,730	1,099,530	164,460	1,072,350	155,760		1,049,640
2500	Workers' Compensation	72,856	32,658	60,841	1,734	75,166	80,413	11,383	79,787	13,421	4,853	81,394
2550	Unemployment Insurance	7,290	3,039	6,110	240	7,508	8,391	1,249	8,072	1,200	673	7,841
2600	Social Security	80,558	30,508	70,003	2,171	82,191	87,862	10,624	80,376	9,982	2,294	84,038
2610	Medicare	75,644	31,463	63,269	2,481	77,826	86,614	12,720	83,420	12,342	7,846	81,168
2700	T.R.S.-Certificated Retirement	1,194,424	510,103	993,054	41,390	1,233,408	1,394,751	217,288	1,358,832	210,430	131,044	1,296,933
2800	P.E.R.S.-Classified Retirement	258,531	100,672	220,180	6,789	259,388	277,009	34,213	249,204	31,799	2,910	276,513
3030	Contractual Services-Instruction	3,000	50,428	3,000	300	3,000	3,000	1,000	3,000	7,500		3,000
3050	Equipment Repair	17,000	14,000	15,000		16,172	13,820		9,700	700		3,500
3060	Contractual Services-Custodial											
3080	Contractual Services-Building	22,700		16,600		16,600	16,600		16,600			16,600
3120	Contracted Transportation		10,600									
3130	Activity Trips	38,500		35,000	500	43,000	44,400	1,575	37,600	2,400		44,800
3150	Stipend-Student											
3200	Rental-Lands & Buildings				82,000							
3210	Rental-Equipment	350	3,056	720			850		2,200	324		400
3220	Copiers	42,300	14,350	40,200	2,000	44,650	52,950	4,700	51,000	6,350		46,050
3430	Mileage/In-District	5,125	4,500	5,510		7,325	6,840	3,550	4,075			5,000
3500	Heat for Buildings	276,700	140,200	323,900		273,600	415,700	19,700	262,900	46,400		311,400
3510	Water and Sewer	24,400	21,300	13,800		29,800	25,100	1,200	1,200	3,500		24,400
3520	Electricity	443,000	159,100	479,500		383,500	346,500	30,900	503,300	45,300		288,800
3530	Telephone	55,800	41,300	83,800	3,200	58,600	79,500	9,400	85,100	9,900		32,800
3540	Refuse	23,800	20,600	9,600		16,700	20,300	3,500	14,700	4,000		15,500
3610	Registration/Membership Fees											8,280
3980	Unallocated Adjustments											
4010	Office Supplies	39,689	11,168	36,539	1,224	53,810	76,753	7,887	39,814	11,090	4,650	41,987
4020	Textbooks	35,356	4,895	22,000	1,000	21,000	30,000	7,904	58,395	1,743		66,500
4030	Library A/V Supplies	15,826	12,784	11,000		17,000	15,975	1,346	14,000	2,555		14,700
4040	Teaching Supplies	68,417	216,851	50,930	3,500	63,386	80,000	17,832	97,200	7,972	4,650	49,000
4050	Health Supplies	2,000	654	1,500	101	2,500	2,550	600	3,000	455		1,500
4060	Meals and Food	2,000	1,652	3,200	300	4,000	4,000	600	3,000	200		3,500
4130	Repair Parts	7,000	3,800	3,000		1,700	2,900		1,000			1,700
4200	Custodial Supplies	2,500	700	1,500		2,000	3,500	275	2,350		135	1,950
5400	Expendable Equipment	8,800	13,134	7,470	750	7,000	11,571	350		2,684		6,000
5410	Replacement Equipment				750	2,000		2,000		2,684		
5440	New Equipment	8,000	11,145	7,530		17,000	2,911			2,685		18,812
5460	Equipment Replacement Fund	4,525	14,632	1,278	746	818	3,427		4,568			5,320
6010	ASAA Dues	1,400		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		\$ 9,775,632	\$ 4,347,126	\$ 8,415,793	\$ 382,187	\$ 9,961,369	\$ 11,155,762	\$ 1,584,080	\$ 10,747,534	\$ 1,575,350	\$ 699,934	\$ 10,308,037

HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ANCHORAGE (1860)	RIVER (1865)	YOUTH CTR (1875)	BENSON (1880)	SEARCH (1881)	CREATING OPT. OPPORTUNITIES (1883)	CONTINUATION (1884)	UNALLOCATED (1899)	ATTENDANCE AREA
1181	Other Professionals									95,075
1191	ROTC Instructors		138,018							1,334,568
1201	Clerical	269,794	232,559	37,601		56,910	31,378	32,627		33,374
1211	Extra Help Classified	47,850	46,500	2,700					62,500	2,468,460
1231	Teacher Assistants	69,597	70,887	41,117						602,450
1240	Nurses	52,500	52,500							674,949
1280	Librarians	52,500	52,500		26,250					577,500
1290	Masters Degree Bonus	16,309	8,883	3,755	2,915	1,175	470	470	(3,031)	420,000
1300	Principals	458,832	256,085	93,592	93,592		83,213	93,592	(93,000)	157,427
1320	Secondary Teachers	3,255,000	1,648,500	576,450	31,500		105,000	105,000	(464,750)	3,850,392
1330	Added Duty Certificated	156,100	179,700	10,900	7,200	4,000				27,789,700
1331	Added Duty Classified	29,750	7,500		1,960					1,323,750
1340	Department Chairperson	24,600	21,600	12,000	4,800	2,400		1,600		236,310
1350	Added Days Certificated	36,617	30,980	138,824	11,810	5,960	1,156	2,600	301,737	238,300
1351	Added Days Classified			7,445						1,278,922
1360	Special Services Teachers			210,000						7,445
1371	Substitute Teachers Classified	124,920	68,040	28,764	22,320	9,000	3,600	3,600	(10,180)	315,000
1380	Personal Leave Certificated	20,681	11,264	4,762	3,695	1,490	596	596	(3,844)	1,218,824
1381	Personal Leave Classified	33,716	26,802	4,527	4,906	1,804	1,876	1,919		199,624
1390	Vocational Education Teacher	105,000	105,000		540,750	262,500				302,036
1400	Counselors	178,500	126,000	52,500	52,500					4,231,500
1681	Custodial Supervisor	44,981	44,981							2,047,500
1701	Custodians	315,592	207,876		36,314					362,548
1741	Custodians - Extra Help									2,710,706
1851	Home School Coordinators	143,976	83,157		29,394					1,297,722
2100	Group Life	11,687	7,070	2,244	1,939	660	480	480	(1,728)	111,209
2200	Group Medical	911,010	569,670	163,032	151,860	51,600	36,000	36,000	(117,960)	8,565,117
2500	Workers' Compensation	70,239	43,968	10,904	10,620	2,838	2,028	2,155	(1,854)	655,404
2550	Unemployment Insurance	6,846	4,184	1,499	1,137	390	282	298	(257)	65,992
2600	Social Security	75,634	57,431	7,574	9,411	2,615	2,362	2,411	3,244	701,289
2610	Medicare	70,580	44,036	15,333	11,529	4,023	2,826	2,859	(4,246)	681,733
2700	T.R.S.-Certificated Retirement	1,123,109	642,945	284,509	199,784	71,464	49,236	52,726	(66,563)	10,938,867
2800	P.E.R.S.-Classified Retirement	245,755	190,358	20,894	30,210	7,609	7,912	8,093		2,228,039
3030	Contractual Services-Instructi	3,000	3,000		1,000					84,228
3050	Equipment Repair	6,500	4,090	300	300					101,082
3060	Contractual Services-Custodia									
3080	Contractual Services-Building	16,600	16,600							138,900
3120	Contracted Transportation									10,600
3130	Activity Trips	47,000	48,000		1,450	1,450				345,675
3150	Stipend-Student								17,000	17,000
3200	Rental-Lands & Buildings							48,950		130,950
3210	Rental-Equipment	300	420							8,620
3220	Copiers	41,050	22,750	4,500	5,300		450	1,150		379,750
3430	Mileage/In-District	4,650	3,200	1,000	575		2,600	800		54,750
3500	Heat for Buildings	213,000	196,100		26,300					2,505,900
3510	Water and Sewer	15,800	8,800		1,600					170,900
3520	Electricity	342,500	223,800		45,700					3,291,900
3530	Telephone	47,200	50,000	15,800	23,700			3,500		599,600
3540	Refuse	6,700	4,200		1,200					140,800
3610	Registration/Membership Fee									8,280
3980	Unallocated Adjustments								650,000	650,000
4010	Office Supplies	41,542	32,495	3,122	6,168	586	354	1,038		409,916
4020	Textbooks	30,000	22,612	3,600	10,000	2,153	100	800		318,058
4030	Library A/V Supplies	12,700	6,000	8,520						132,406
4040	Teaching Supplies	74,329	24,500	8,900	3,500	2,000	500	3,200	273,900	1,050,567
4050	Health Supplies	3,500	4,500	500	500			32		23,892
4060	Meals and Food	1,500	1,500	350			77	300		26,179
4130	Repair Parts	1,500	1,200							23,800
4200	Custodial Supplies	1,800	1,500		300					18,510
5400	Expendable Equipment	1,000			500	500		500		60,259
5410	Replacement Equipment			1,800					277,078	286,312
5440	New Equipment	4,000	2,000		6,366	2,000			280,000	362,449
5460	Equipment Replacement Func							450	5,600	41,364
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		\$ 9,024,978	\$ 5,673,661	\$ 1,780,468	\$ 1,478,915	\$ 470,745	\$ 333,745	\$ 408,493	\$ 1,103,646	\$ 89,227,455

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2007-2008

FULL TIME EQUIVALENT STUDENTS

	FY 2005-2006 Actual	FY 2006-2007 Actual	FY 2007-2008 Projections	Increase/ (Decrease)
Kindergarten (FTE)	3,639	3,643	3,624	(19)
Elementary	21,786	21,525	21,600	75
Middle School (A)	7,806	7,532	7,271	(261)
High School	15,119	15,038	14,970	(68)
Special Education (B)	1,003	1,078	1,115	37
TOTAL (FTE) at September 30	<u>49,353</u>	<u>48,816</u>	<u>48,580</u>	<u>(236)</u>
TOTAL Students at September 30 (C)	<u>49,589</u>	<u>49,068</u>	<u>48,848</u>	<u>(220)</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 2007-2008.

(C) More than 2,168 students of the 48,848 mentioned above plan to enroll in Charter Schools for FY 2007-2008.

STAFFING AND SALARIES ANALYSIS

	Revised FY 2005-2006 Budget		Revised FY 2006-2007 Budget		Projections FY 2007-2008 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	37.00	\$ 3,490,465	36.00	\$ 3,501,659		\$
Professional	106.38	6,430,900	109.11	6,871,108		
Technical	181.19	6,801,599	183.19	7,270,164		
Clerical	349.05	13,082,468	355.18	13,988,207		
Principals	142.20	11,171,989	143.50	11,744,790		
Teachers & Substitutes (D)	3,219.72	177,046,769	3,239.96	185,190,220		
Teacher Assistants (E)	613.55	15,238,968	644.75	16,431,155		
Maintenance & Warehouse	181.00	9,998,412	183.00	10,521,125		
Custodians	349.88	10,751,284	352.80	10,920,277		
Drivers & Attendants (F)	104.00	2,274,068	105.00	2,308,908		
Noon Duty Attendants (G)	73.82	916,823	73.82	918,623		
Unallocated (H)		8,915,000		15,203,000		
TOTAL	<u>5,357.79</u>	<u>\$ 266,118,745</u>	<u>5,426.31</u>	<u>\$ 284,869,236</u>	<u>0.00</u>	<u>\$ 0</u>

TO BE COMPLETED

(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.

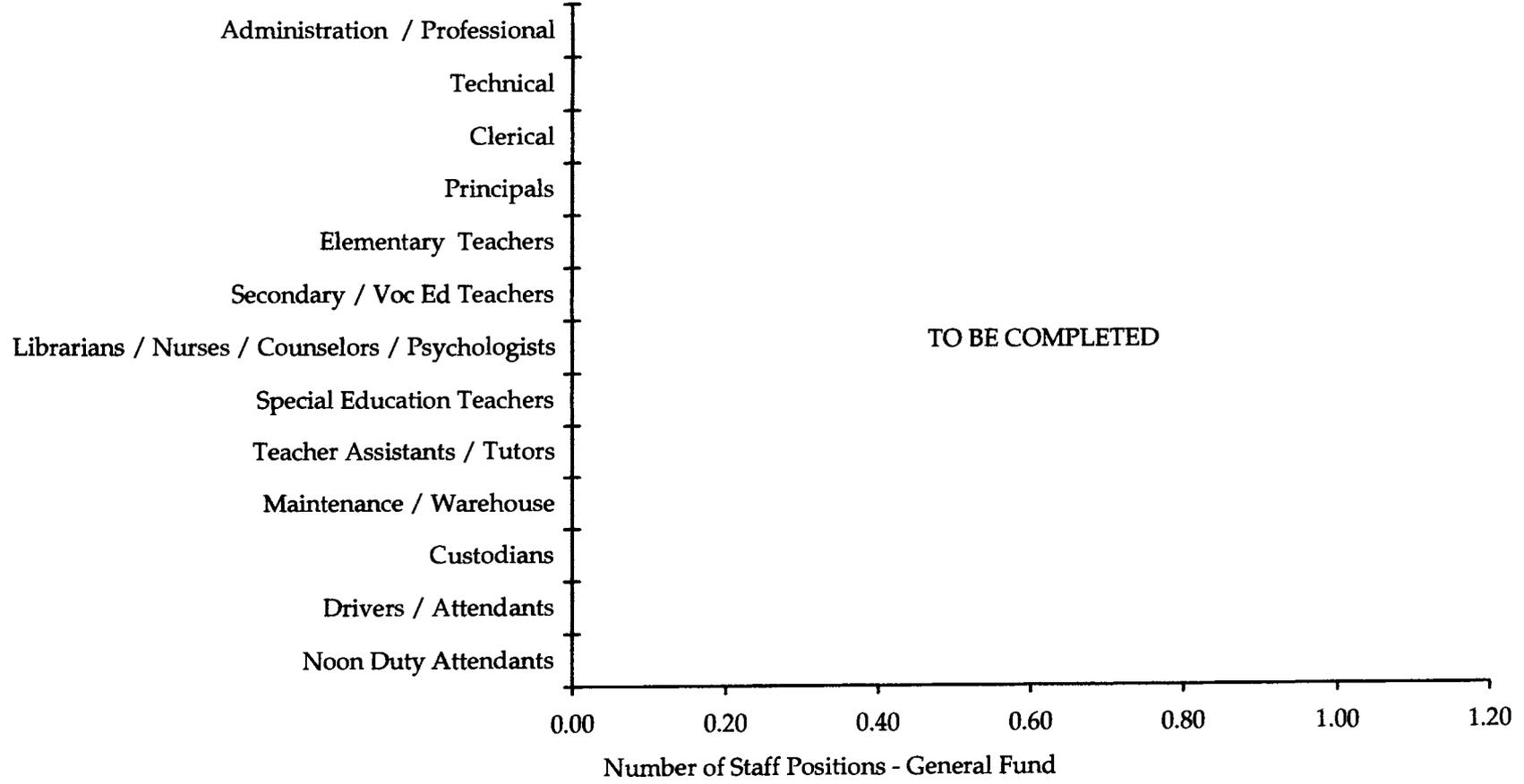
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

(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 2007-2008

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2007-2008

PERSONNEL AND BENEFITS COMPARISONS

	FY 2006-2007 Projections		FY 2007-2008 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	66.00	5,284,822		
Grades K-6:				
Classroom Teachers	982.00	51,555,000		
Librarians	59.50	3,123,750		
Art Teachers	30.00	1,575,000		
Music Teachers	56.30	2,955,750		
P.E. Teachers	58.50	3,071,250		
Counselors	23.00	1,207,500		
Classrooms Over 30	15.00	787,500		
Level 2 Classroom Support Teachers	0.80	42,000		
Secondary Teachers	6.00	315,000		
Reading Specialist Teachers	6.00	315,000		
Special Education/Services:				
Principals	3.00	236,778		
Supervisors, Coordinators	1.00	75,884		
Elementary Special Education:				
Classroom Teachers	180.50	9,476,250		
Middle School Special Education:				
Classroom Teachers	71.50	3,753,750		
High School Special Education:				
Classroom Teachers	93.50	4,908,750		
Voc. Ed. Classroom Teachers	15.00	787,500		
Other Special Ed. Classroom Teachers	105.20	5,523,000		
Gifted Program Teachers	53.50	2,808,750		
Speech-Language Teachers	67.80	3,559,500		
Psychologists	42.50	2,231,250		
Therapists	37.00	1,942,500		
Counselor	1.00	52,500		
Charter School Education:				
Principals, Assistant Principals	6.00	466,603		
Classroom Teachers Grades K - 6	37.04	1,790,538		
Classroom Teachers Grades 7 - 12	15.69	748,182		
Spec. Ed. Classroom Teachers	4.00	208,512		
Nurses	0.65	33,312		
			TO BE COMPLETED	

	FY 2006-2007 Projections		FY 2007-2008 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	23.00	1,883,681		
Grades 6-8:				
Classroom Teachers	353.70	18,569,250		
Zero Hour - Pre Algebra/World Languages	5.80	304,500		
Nurses	10.00	525,000		
Librarians	10.00	525,000		
Counselors	23.60	1,239,000		
Art / PE /Music Teachers	3.00	157,500		
Elementary Teachers	10.50	551,250		
High School Education:				
Principals, Assistant Principals	45.50	3,869,906		
Grades 9-12:				
Classroom Teachers	556.58	29,220,450		
Voc. Ed. Classroom Teachers	83.30	4,373,250		
Spec. Ed. Classroom Teachers	6.00	315,000		
Nurses	12.00	630,000		
Librarians	8.00	420,000		
Counselors	39.00	2,047,500		
Level 2 Classroom Support Teachers	1.00	52,500		
			TO BE COMPLETED	
Districtwide School Staff:				
Technology Coordinators	8.00	420,000		
Multi Sensory Instruction Teacher				
Literacy Teacher Expert	1.00	52,500		
Science Teacher Expert	1.00	68,274		
Social and Emotional Learning Teacher	0.20	10,500		
Spanish Resource Teacher	1.00	52,500		
Music Teachers - Elementary/High School	34.80	1,827,000		
Bilingual/Multicultural Teachers	53.50	2,808,750		
Nurses - Elementary/Special Education	56.00	2,940,000		
Other Certificated Staff:				
Administrative	15.00	1,406,465		
Professional	15.88	1,253,745		
Added Duty		3,565,437		
Department Chair		809,800		
Added Days		2,855,140		
Masters Degree Bonus		798,957		
Recruitment Incentive		250,000		
Teachers' Sick Leave Bank		263,900		
Teachers' Leave		941,688		
Extra Help - Certificated		198,811		
Substitute Teachers		96,456		
Other Certificated Leave		91,569		
TOTAL CERTIFICATED STAFF	<u>3,415.34</u>	<u>\$ 194,231,410</u>	<u>-</u>	<u>\$ 0</u>

	FY 2006-2007 Projections		FY 2007-2008 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CLASSIFIED PERSONNEL				
Teacher Assistants, Tutors				
Extra Help - Music Districtwide		11,000		
Elementary	73.19	1,585,940		
Charter Schools	12.56	272,891		
Special Education	405.94	10,004,699		
Middle School	9.19	238,244		
High School	31.00	754,543		
Bilingual/Multicultural	112.88	2,938,741		
Resource Tutorial				
Total Assistants, Tutors	<u>644.75</u>	<u>15,806,058</u>	<u>-</u>	<u>0</u>
ROTC Instructors - High School	19.00	1,308,650		
Home School Coordinators	75.50	2,338,424		
Secretaries and Clerks	355.18	11,806,553		
Administrative	21.00	1,917,382		
Professional	92.24	5,497,140		
Technical	88.69	3,623,090		
Maintenance	167.00	9,255,271		
Warehouse and Delivery	16.00	798,240		
Custodians	352.80	10,072,197		
Bus Drivers and Attendants	105.00	2,071,408		
Noon Duty-Part Time	73.82	918,623		
Extra Help - Clerical		1,345,079		
Extra Help - Drivers/Custodial/Maintenance		892,145		
Added Days		49,819		
Added Duty		391,748		
Substitute Teachers		5,285,507		
Classified Leave		2,057,492		
TOTAL CLASSIFIED STAFF	<u>2,010.98</u>	<u>\$ 75,434,826</u>	<u>-</u>	<u>\$ 0</u>
Attrition - Salary/Wages		-1,500,000		
Pending Negotiations - Wages		16,700,000		
Return to Work		3,000		
TOTAL SALARY AND STAFFING	<u>5,426.31</u>	<u>\$ 284,869,236</u>	<u>-</u>	<u>\$ 0</u>

TO BE COMPLETED

	FY 2006-2007 Revised <u>Benefits</u>	FY 2007-2008 Projected <u>Benefits</u>
EMPLOYEE BENEFITS AND PAYROLL TAXES		
Life Insurance	\$ 603,633	\$
Medical Insurance	47,507,427	
Social Security	4,644,096	
Medicare	3,388,120	
Certificated Retirement	49,733,496	TO BE COMPLETED
Classified Retirement	15,890,924	
Workers' Compensation	4,251,828	
Unemployment Insurance	329,723	
Attrition Benefits	-900,000	
Other Benefits	295,424	
TOTAL BENEFITS/TAXES	<u>\$ 125,744,671</u>	<u>\$ 0</u>

	FY 2006-2007 Revised		FY 2007-2008 Projections	
	<u>FTE Personnel</u>	<u>Ratios</u>	<u>FTE Personnel</u>	<u>Ratios</u>
PUPIL TO STAFF RATIOS				
Pupil Enrollment (FTE)		49,116 (Budgeted FTE)		(Budgeted FTE)
Pupils to Teachers (1)	2,920.71	16.82		
Pupils to Other Certificated Staff	363.13	135.26		
Pupils to Principals/Assistant Principals	143.50	342.27		
Pupils to all Certificated Staff	3,415.34	14.38		
				TO BE COMPLETED
Pupils to Teacher Assistants, Aides, Tutors	644.75	76.18		
Pupils to Other Classified Staff	1,347.22	36.46		
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	2,010.98	24.42		
Pupils to All Staff Positions (2)	5,426.31	9.05		

(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
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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	468	19.00		1.00	1.00	0.50	21.50	1.00		1.00	23.50
1110	Airport Heights	305	12.00		0.70	0.70	0.35	13.75	1.00		1.00	15.75
1112	Alpenglow	453	19.50		1.00	1.00	0.50	22.00	1.00		1.00	24.00
1114	Aurora	369	16.00		0.90	0.80	0.50	18.20	1.00		1.00	20.20
1115	Baxter	361	15.00		1.00	1.00	0.50	17.50	1.00		1.00	19.50
1116	Bayshore	550	23.00		1.10	1.10	0.55	25.75	1.00		1.00	27.75
1118	Bear Valley	467	19.00		1.00	1.00	0.50	21.50	1.00		1.00	23.50
1120	Birchwood ABC	303	12.50		0.80	0.70	0.40	14.40	1.00		1.00	16.40
1125	Bowman	448	18.00		1.20	1.20	0.60	21.00	1.00		1.00	23.00
1130	Campbell	387	16.50		1.00	1.00	0.50	19.00	1.00	1.00	1.00	22.00
1140	Chester Valley	226	9.50		0.70	0.70	0.35	11.25	1.00		1.00	13.25
1150	Chinook	496	19.50		1.10	1.00	0.60	22.20	1.00	1.00	1.00	25.20
1160	Chugach	251	10.00		0.50	0.50	0.25	11.25	1.00		1.00	13.25
1170	Chugiak	513	21.00		1.20	1.10	0.60	23.90	1.00		1.00	25.90
1174	College Gate	360	15.50		0.90	0.80	0.40	17.60	1.00	1.00	1.00	20.60
1180	Creekside Park	328	14.00		1.10	1.00	0.55	16.65	1.00	1.00	1.00	19.65
1190	Denali	341	14.50		1.00	1.00	0.50	17.00	1.00	1.00	1.00	20.00
1200	Eagle River	337	14.50		0.90	0.90	0.45	16.75	1.00	1.00	1.00	19.75
1210	Fairview	393	16.50		1.30	1.30	0.65	19.75	1.00	1.00	1.50	23.25
1215	Fire Lake	289	12.00		0.60	0.60	0.30	13.50	1.00		1.00	15.50
1220	Girdwood	116	4.50		0.50	0.50	0.20	5.70	0.50		1.00	7.20
1230	Government Hill	453	19.00		1.00	1.00	0.50	21.50	1.00	1.00	1.00	24.50
1235	Homestead	364	15.50		1.00	0.90	0.45	17.85	1.00		1.00	19.85
1237	Huffman	354	14.00		1.00	0.90	0.50	16.40	1.00		1.00	18.40
1240	Inlet View	207	8.00		0.60	0.50	0.30	9.40	1.00		1.00	11.40
1242	Kasuun	464	19.00		1.10	1.10	0.60	21.80	1.00		1.00	23.80
1245	Klatt	361	15.00		0.90	0.90	0.45	17.25	1.00		1.00	19.25
1246	Kincaid	486	20.00		1.10	1.00	0.55	22.65	1.00		1.00	24.65
1248	Lake Hood	417	17.00		1.00	0.90	0.50	19.40	1.00		1.00	21.40
1250	Lake Otis	368	15.00		1.00	1.00	0.50	17.50	1.00	1.00	1.00	20.50
1257	Mt. Spurr	303	12.50		0.60	0.60	0.30	14.00	1.00		1.00	16.00
1260	Mt. View	362	15.00		1.00	1.00	0.50	17.50	1.00	1.00	1.50	21.00
1270	Muldoon	351	15.00		1.20	1.20	0.60	18.00	1.00	1.00	1.00	21.00
1280	North Star	398	17.00		1.20	1.20	0.60	20.00	1.00	1.00	1.00	23.00
1290	Northern Lights ABC*	500	20.00		1.20	1.10	0.50	22.80	1.00		1.00	24.80
1300	Northwood	252	10.50		0.80	0.80	0.40	12.50	1.00	1.00	1.00	15.50
1310	Nunaka Valley	261	10.50		0.70	0.70	0.35	12.25	1.00		1.00	14.25

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	511	20.50		1.10	1.00	0.55	23.15	1.00		1.00	25.15
1320	O'Malley	313	12.50		0.70	0.70	0.35	14.25	1.00		1.00	16.25
1324	Orion	379	16.00		0.90	0.80	0.40	18.10	1.00		1.00	20.10
1328	Ptarmigan	418	17.50		0.80	0.70	0.40	19.40	1.00	1.00	1.00	22.40
1330	Rabbit Creek	344	14.00		0.80	0.80	0.45	16.05	1.00		1.00	18.05
1335	Ravenwood	441	18.50		1.00	0.80	0.50	20.80	1.00		1.00	22.80
1340	Rogers Park	417	17.50		1.20	1.10	0.60	20.40	1.00		1.00	22.40
1345	Russian Jack	371	15.50		1.00	1.00	0.40	17.90	1.00	1.00	1.00	20.90
1350	Sand Lake	644	26.50		1.20	1.20	0.60	29.50	1.00		2.00	32.50
1360	Scenic Park	353	14.50		1.10	1.10	0.55	17.25	1.00		2.00	20.25
1362	Spring Hill	353	14.50		0.90	0.80	0.50	16.70	1.00		1.00	18.70
1363	Trailside	483	20.00		1.00	1.00	0.50	22.50	1.00		1.00	24.50
1364	Susitna	484	20.00		1.20	1.20	0.60	23.00	1.00		1.50	25.50
1365	Taku	442	18.00		1.00	1.00	0.50	20.50	1.00	1.00	1.00	23.50
1370	Tudor	587	23.50		1.20	1.10	0.60	26.40	1.00	1.00	2.00	30.40
1380	Turnagain	376	16.00		0.80	0.80	0.40	18.00	1.00		1.00	20.00
1384	Tyson, William	413	17.50		1.00	1.00	0.50	20.00	1.00	1.00	1.50	23.50
1386	Ursa Major	365	15.00		0.90	0.80	0.50	17.20	1.00	1.00	1.00	20.20
1388	Ursa Minor	288	12.50		0.60	0.70	0.30	14.10	1.00	1.00	1.00	17.10
1390	Williwaw	370	15.50		1.20	1.20	0.60	18.50	1.00	1.00	1.00	21.50
1400	Willow Crest	371	15.00		1.00	0.90	0.50	17.40	1.00	1.00	1.00	20.40
1410	Wonder Park	378	16.00		1.00	1.00	0.50	18.50	1.00	1.00	1.00	21.50
1418	Gladys Wood	521	21.50		1.00	0.90	0.50	23.90	1.00		1.00	25.90
1499	Unallocated Elementary Resources (A)		(50.70)		0.50	0.50	1.20	(48.50)				(48.50)
	Elementary Schools	<u>23,284</u>	<u>912.30</u>		<u>58.00</u>	<u>55.80</u>	<u>29.85</u>	<u>1,055.95</u>	<u>59.50</u>	<u>23.00</u>	<u>65.00</u>	<u>1,203.45</u>
1220	Girdwood 7-8	33		1.50								1.50
1290	Northern Lights ABC 7-8	113		4.50								4.50
	TOTAL	<u>23,430</u>	<u>912.30</u>	<u>6.00</u>								<u>1,209.45</u>

* Half-Day Kindergarten School

(A) Seven and one-half (7.5) FTE teaching positions budgeted in this cost center are for reducing the number of classes with 30 or more students. The reduction of sixteen (16.0) FTE teacher positions is to offset for the students who may attend the two new charter schools that are scheduled to open in Fall 2007. Fourty three (43.0) FTE teacher positions were reduced due to a revenue shortfall. The P.E., Music and Art teachers will be distributed to schools based on need.

ANCHORAGE SCHOOL DISTRICT
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**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		12.20								12.20
1604	Blind/Visually Impaired		4.50								4.50
1625	Whaley School		22.50					1.00		2.00	25.50
1630	Providence Heights		1.00							0.20	1.20
1638	Speech/Language		68.80								68.80
1653	Psychology					43.50			1.00		44.50
1655	OT/PT Program		37.00								37.00
1658	Special Education-Middle School		70.50								70.50
1660	Special Education-Elementary	2.00	201.50						1.00		204.50
1663	Mt. Iliamna School	3.00	6.00					1.00		1.00	11.00
1665	Special Education-High School		89.00	11.00					1.00		101.00
1666	Outreach		2.00								2.00
1667	Alternative Career Education		7.00	4.00							11.00
1670	Special Schools		15.50							0.80	16.30
1673	Health Services				62.00				1.00		63.00
	SPECIAL EDUCATION TOTAL	<u>5.00</u>	<u>537.50</u>	<u>15.00</u>	<u>62.00</u>	<u>43.50</u>		<u>2.00</u>	<u>6.00</u>	<u>4.00</u>	<u>675.00</u>
1612	Gifted		51.50						1.00		52.50
1680	Bilingual/Multicultural Education						45.50	8.00	1.00		54.50
	TOTAL	<u>5.00</u>	<u>589.00</u>	<u>15.00</u>	<u>62.00</u>	<u>43.50</u>	<u>45.50</u>	<u>10.00</u>	<u>8.00</u>	<u>4.00</u>	<u>782.00</u>

Anchorage School District
Fiscal Year 2007-2008

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	480	23.50	0.20	0.20		1.00	1.00		2.00	27.90
1700	Central Middle School of Science	542	25.60	0.50	(A)		1.00	1.00	2.60	2.00	32.70
1710	Clark Middle School	501	23.10	0.50	1.00		1.00	1.00	2.60	3.00	32.20
1730	Gruening Middle School	566	26.60	0.50	1.00		1.00	1.00	2.00	2.00	34.10
1740	Hanshew Middle School	839	39.50	0.50	1.00		1.00	1.00	3.00	3.00	49.00
1750	Mears Middle School	874	41.00	0.50	1.00		1.00	1.00	3.00	3.00	50.50
1755	Mirror Lake Middle School	682	32.10	0.50	1.00	0.20	1.00	1.00	2.00	2.00	39.80
1760	Romig Middle School	710	33.30	0.50	1.00	0.20	1.00	1.00	2.40	2.00	41.40
1770	Wendler Middle School	684	32.50	0.50	1.00		1.00	1.00	3.00	2.00	41.00
1785	Begich Middle School	917	43.50	0.50	1.00		1.00	1.00	3.00	2.00	52.00
1780	Goldenview Middle School	784	36.10	0.50	1.00		1.00	1.00	3.00	2.00	44.60
1799	Unallocated Middle School (B)		(13.10)								(13.10)
TOTAL		7,579	343.70	5.20	9.20	0.40	11.00	11.00	26.60	25.00	432.10

- (A) Central Middle School of Science utilizes the reading allocation through addenda.
 (B) Two and four-tenths (2.4) FTE Secondary Teachers are for reducing large class size (1.4) FTE and one (1.0) FTE for World Language classes. An additional thirteen and one-tenth (13.1) FTE Secondary Teachers were reduced due to the budget shortfall.

Anchorage School District
Fiscal Year 2007-2008

HIGH SCHOOLS/ALTERNATIVE PROGRAMS CERTIFICATED STAFFING
GENERAL FUND

Org Code	High Schools	Total Enrollment	Classroom Teachers	Special Service Teachers	Vocational Classroom Teachers	Tech-nology	Reading	Nurses	Librarians	Counselors	ROTC	Principals/Asst. Prin.	Total Staff
1800	Bartlett High	1,698	64.50		2.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	83.50
1805	King Career Center	475			28.50	0.40		1.00		1.00		2.50	33.40
1810	Chugiak High	1,360	51.00		3.00	1.00	1.00	1.00	1.00	4.00	2.00	4.00	68.00
1815	Crossroads	63		2.00						1.00			3.00
1820	Dimond High	1,814	68.10		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	86.70
1830	East High (A)	2,091	77.50		4.00	1.00	1.00	1.00	1.00	5.20	2.00	5.00	97.70
1835	S.A.V.E.	215			11.80	0.20	0.40	0.50		1.00		1.00	14.90
1840	Service High	2,056	73.70		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	94.50
1845	Steller	296	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,918	69.50		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	90.10
1860	South Anchorage	1,635	60.00		2.00	1.00	1.00	1.00	1.00	3.40	2.00	5.00	76.40
1865	Eagle River	886	29.40		2.00	1.00	1.00	1.00	1.00	2.40	2.00	3.00	42.80
1875	McLaughlin	125	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	165			10.30	0.20	0.40	0.50		1.00		1.00	13.40
1881	S.E.A.R.C.H.	77			5.00								5.00
1883	Creating Optimal HS Opportunities	9	2.00									1.00	3.00
1884	Continuation Program	22	2.00									1.00	3.00
1885	A.V.A.I.L.	43											0.00
1899	Unallocated High Sch. (B)		(13.10)				0.20					(1.00)	(13.90)
TOTAL		14,948	506.68	6.00	80.60	9.20	9.40	11.00	8.00	39.00	18.00	44.50	732.38

(A) Part-Time Students included in East High School.

(B) Four and nine-tenths (4.9) FTE teaching positions are for reducing class size based on actual fall student enrollment.

Three and two-tenths (3.2) FTE teaching positions will be redistributed to the schools in the fall based on program need.

Twenty five (25.0) FTE teaching positions were eliminated due to necessary budget reductions.

Three (3.0) FTE teaching positions are for High School Remediation and one (1.0) FTE is for Alternative School Remediation Programs.

One (1.0) FTE Principal position has been eliminated due to a revenue shortfall.

Anchorage School District

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SUMMARY OF STUDENT TO CERTIFICATED STAFF RATIOS

BUDGET DEVELOPMENT

	Staff	School/Students (FTE)
<u>Elementary Schools (1100-1418, 1499)</u>	1 Principal	Each school (Six Assistant Principals for large enrollment schools)
Kindergarten	1 Classroom Teacher	23 59 of 60 schools have full-day kindergarten
Grade 1	1 Classroom Teacher	23
Grades 2 - 3	1 Classroom Teacher	26
Grades 4 - 6	1 Classroom Teacher	29
	.5 to 1 Physical Ed. Teacher	Most schools budgeted for 1 P.E. Teacher
	1 Nurse	Nurses are centrally budgeted in Health Services (1673)
	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	Eight schools have 1 Assistant Principal; 3 Schools have 2 Assistant Principals
	1 Classroom Teacher	PTR of 28.54
	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	PTR of 28.54
	1 Nurse	Each school
	1 Librarian	Each school
	4-5 Counselors	Based on school size and need
	2 ROTC Instructors	Two schools have 3 ROTC Instructors (non-certificated)
<u>Alternative Schools</u>		
King Career Center, S.A.V.E., Benny Benson, Steller, Creating Optimal High School Opportunities and Continuation School	1 Principal and/or Assistant Principal	Based on school size and need.
	1 Classroom Teacher	21.5 student class size - Other Schools 31.0 student class size - Steller
<u>McLaughlin and S.E.A.R.C.H.</u>	Based on need	Staffing based on need and program

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

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

Anchorage School District
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Budgeted Pupil / Teacher Ratio

	<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>	<u>2007-2008</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.50	20.75	20.75	22.50	Kindergarten
Grade 1	21.00	21.00	21.00	21.00	21.00	21.25	21.25	23.00	Grade 1
Grade 2	25.00	24.00	24.00	24.00	24.00	24.25	24.25	26.00	Grade 2
Grade 3	25.00	24.00	24.00	24.00	24.00	24.25	24.25	26.00	Grade 3
Grade 4	28.00	27.00	27.00	27.00	27.00	27.25	27.25	29.00	Grade 4
Grade 5	28.00	27.00	27.00	27.00	27.00	27.25	27.25	28.95	Grade 5
Grade 6	28.00	27.00	27.00	27.00	27.00	27.25	27.25	29.00	Grade 6
Grade 7	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	27.25	Grade 7
Grade 8	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	27.25	Grade 8
Grade 9	27.91	27.08	27.08	27.08	27.08	27.33	27.33	28.79	Grade 9
Grade 10	27.91	27.08	27.08	27.08	27.08	27.33	27.33	28.79	Grade 10
Grade 11	27.91	27.08	27.08	27.08	27.08	27.33	27.33	28.79	Grade 11
Grade 12	27.91	27.08	27.08	27.08	27.08	27.33	27.33	28.79	Grade 12

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

Elementary

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

Middle School

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

High School

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

Multiple Year Historical Information

Anchorage School District
Fiscal Year 2007-2008

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

	FY 1998-99 <u>Budgeted</u>	FY 1999-2000 <u>Budgeted</u>	FY 2000-2001 <u>Budgeted</u>	FY 2001-2002 <u>Budgeted</u>	FY 2002-2003 <u>Budgeted</u>	FY 2003-2004 <u>Budgeted</u>	FY 2004-2005 <u>Budgeted</u>	FY 2005-2006 <u>Budgeted</u>	FY 2006-2007 <u>Budgeted</u>	FY 2007-2008 <u>Projections</u>
Kindergarten (FTE) (C)	2,855	2,752	3,191	3,639	3,472	3,485	3,533	3,540	3,603	3,624
Elementary	23,703	24,097	23,381	23,613	23,108	22,629	22,080	21,923	21,801	21,600
Secondary	20,701	21,143	21,225	21,757	22,193	22,524	22,672	22,729	22,626	22,241
Special Education (B)	<u>960</u>	<u>1,109</u>	<u>1,103</u>	<u>1,011</u>	<u>993</u>	<u>990</u>	<u>989</u>	<u>879</u>	<u>1,086</u>	<u>1,115</u>
TOTAL FTE (A)	<u>48,219</u>	<u>49,101</u>	<u>48,900</u>	<u>50,020</u>	<u>49,766</u>	<u>49,628</u>	<u>49,274</u>	<u>49,071</u>	<u>49,116</u>	<u>48,580</u>
TOTAL Number of Students	49,556	50,201	49,297	50,256	49,987	49,900	49,499	49,289	49,378	48,848

	FY 1998-99 <u>Actual</u>	FY 1999-2000 <u>Actual</u>	FY 2000-01 <u>Actual</u>	FY 2001-2002 <u>Actual</u>	FY 2002-2003 <u>Actual</u>	FY 2003-2004 <u>Actual</u>	FY 2004-2005 <u>Actual</u>	FY 2005-2006 <u>Actual</u>	FY 2006-2007 <u>Actual</u>
Kindergarten (FTE)	2,693	2,980	3,205	3,462	3,536	3,536	3,657	3,639	3,643
Elementary	23,836	23,692	23,437	23,408	23,056	22,496	21,910	21,786	21,525
Secondary	20,869	20,823	21,383	21,704	22,273	22,435	22,723	22,925	22,570
Special Education	<u>1,064</u>	<u>1,058</u>	<u>977</u>	<u>867</u>	<u>926</u>	<u>964</u>	<u>949</u>	<u>1,003</u>	<u>1,078</u>
TOTAL	<u>48,462</u>	<u>48,553</u>	<u>49,002</u>	<u>49,441</u>	<u>49,791</u>	<u>49,431</u>	<u>49,239</u>	<u>49,353</u>	<u>48,816</u>
TOTAL Number of Students	49,551	49,312	49,520	49,676	50,029	49,663	49,454	49,589	49,068

(A) Student enrollment as of September 30 each year. For FY 2007-2008 this includes 72 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 48,580.

(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 2007-2008.

(C) For FY 2007-2008, 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 2007-2008

**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>
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	614,742,862	25,851,732,750	7.13	191,602,288	31.2%
2007-2008	698,538,417	28,185,468,035	7.08	207,191,972	29.7%

(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 2007-2008

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

Fiscal Year (A)	Fiscal Year Local Tax Appropriation			Assessed Valuation	Mill Rate		
	General Fund	Debt Service Fund	Total Taxes Fiscal Year (B)		General Fund	Debt Service Fund	Total (D)
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	155,257,376	36,344,912	191,602,288	25,851,732,750	5.79	1.34	7.13
2007-2008	169,863,963	37,328,009	207,191,972	28,185,468,035	5.77	1.31	7.08

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

(B) Amounts shown are actual taxes received from the Municipality of Anchorage for FY 1998-1999 through FY 2005-2006 and projected taxes for FY 2006-2007 and FY 2007-2008.

(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 2007-2008 computation.

Anchorage School District
Fiscal Year 2007-2008

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>
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	472,513,444	49,239	9,596	98,269,502	374,243,942	7,601
2005-2006	524,206,186	49,071	10,683	107,515,874	416,690,312	8,492
2006-2007	565,742,862	49,116	11,519	109,069,224	456,673,638	9,298
2007-2008	642,803,417	48,580	13,232	113,301,627	529,501,790	10,900

- (A) Total of actual expenditures (budgeted FY 2006-2007 and FY 2007-2008) 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 2004-2005 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 2007-2008

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 Thousands)	\$ 13,957,223	\$ 14,507,146	\$ 15,660,958	\$ 16,574,727	\$ 18,261,699
Calculated State Assessed Valuation (In Thousands)				16,117,842 (G)	16,961,328 (G)
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 2007-2008

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 2003-04 Actual	FY 2004-05 Actual	FY 2005-06 Projections	FY 2006-07 Projections	FY 2007-08 Projections
Adjusted Average Daily Membership	66,952.42	66,996.48	66,585.30	67,238.22	66,776.48
Base Student Allocation	\$ 4,169	\$ 4,576	\$ 4,919	\$ 5,380	\$ 5,380
Basic Need	279,124,639	306,575,911	327,533,089	361,741,625	359,257,445
Minus:					
Minimum Required Local Contribution (1)	(69,729,060)	(73,751,264)	(76,624,283)	(81,476,907)	(88,989,480)
Minus:					
Portion of Federal Impact Aid (2)	(5,323,297)	(6,373,929)	(5,614,041)	(5,160,171)	(5,309,789)
Add:					
Quality Schools	1,071,239	1,071,944	1,065,365	1,075,812	1,068,424
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	\$ 276,180,359	\$ 266,026,600
Average Daily Membership (ADM)	49,265	49,182	49,104	49,148	48,635
Revenue/ADM Including Quality Schools Only	4,163	4,626	5,017	5,619	5,470
Revenue/ADM Including L.O.G. Only	N/A	N/A	N/A	N/A	N/A
Revenue/ADM Including L.O.G. & Quality Schools	N/A	N/A	N/A	N/A	N/A
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,141	4,604	4,995	5,597	5,448

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 Thousands)	\$ 19,203,572	\$ 21,214,675	\$ 22,651,130	\$ 25,077,496	\$ 28,833,783
Calculated State Assessed Valuation (In Thousands)	17,432,265 (D)	18,437,816 (D)	19,156,044 (D)	20,369,227 (D)	22,247,370
Increase/(Decrease) from Prior Year Actual	941,873	2,011,103	1,436,455	2,426,366	3,756,287
State Assessed Valuation Date	01/01/02	01/01/03	01/01/04	01/01/05	01/01/06

2) **Portion of Federal Impact Aid Deduction:**

Total Eligible Federal Impact Aid (A)	10,565,870	13,066,686	11,988,897	11,201,500	11,570,436
% Required to Local Contribution	55.98%	54.20%	52.03%	51.18%	50.99%
Fed Impact Aid before 90% Deduct	5,914,774	7,082,144	6,237,823	5,732,928	5,899,765
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 5,323,297	\$ 6,373,929	\$ 5,614,041	\$ 5,159,635	\$ 5,309,789

(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 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 2007-2008

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

Fiscal Year	ELEMENTARY			(A)	SECONDARY			(A)
	No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount		No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount	
(B) 1998-1999	60	\$85	\$2,102,752	10	Mid School (D)	\$93	\$650,046	
				13	Sr/Alt (E)	\$97	\$1,293,510 (C)	
1999-2000	60	\$98	\$2,963,731	10	Mid School (D)	\$104	\$966,125	
				13	Sr/Alt (E)	\$108	\$1,952,660 (C)	
2000-2001	60	\$90	\$2,755,002	10	Mid School (D)	\$96	\$893,452	
				13	Sr/Alt (E)	\$100	\$1,806,472 (C)	
2001-2002	60	\$90	\$2,685,764	10	Mid School (D)	\$96	\$937,356	
				13	Sr/Alt (E)	\$100	\$1,874,479 (C)	
2002-2003	60	\$90	\$2,570,118	10	Mid School (D)	\$96	\$1,014,448	
				13	Sr/Alt (E)	\$100	\$2,075,639 (C)	
2003-2004	60	\$90	\$2,557,695	10	Mid School (D)	\$96	\$1,001,788	
				13	Sr/Alt (E)	\$100	\$2,002,396 (C)	
2004-2005	60	\$90	\$2,490,586	10	Mid School (D)	\$96	\$995,373	
				14	Sr/Alt (E)	\$100	\$2,282,098 (C,F)	
2005-2006	60	\$81	\$2,269,517	10	Mid School (D)	\$86	\$834,363	
				15	Sr/Alt (E)	\$90	\$2,007,399 (C,G)	
2006-2007	60	\$81	\$2,346,380	10	Mid School (D)	\$86	\$836,131	
				15	Sr/Alt (E)	\$90	\$1,889,516 (C)	
2007-2008	60	\$81	\$2,226,326	11	Mid School (D)	\$89	\$1,104,235 (H)	
				15	Sr/Alt (E)	\$93	\$1,917,134 (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) Middle Schools (includes Polaris K-12 beginning FY 1997-98).

(E) High Schools/ Alternative Programs.

(F) Amount includes the opening of the new South Anchorage High School, and the one-time corresponding triple supply allocation.

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

(H) Amount includes the opening of the new Begich Middle School, and the one-time corresponding four times supply allocation.