

**Anchorage School District
Anchorage, Alaska**

Fiscal Year 2006-2007

Board of Education
Approved February 2, 2006
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Approved March 28, 2006
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Anchorage School District
Anchorage, Alaska
Fiscal Year 2006-2007

ADOPTED 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 teens.

The **Gifted Program** provides enrichment and acceleration for children in pre-school through grade 12. This program develops higher-level thinking, creative problem solving and decision making abilities.

Indian Education meets educational and cultural needs of Alaska Native and American Indian students. **Bilingual Education** aids students whose first language is not English. **Title I** provides economically disadvantaged students with more help in the mastery of basic skills. **Migrant Education** provides services to meet the special needs of children whose education may have been affected by a lack of continuity.

Language Immersion Programs give students an opportunity to become bilingual in

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

Martin Luther King Jr. Career Center offers 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-paced 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 2004-2005 was 93.5 percent.

Graduation Rate and Drop-Out Rate

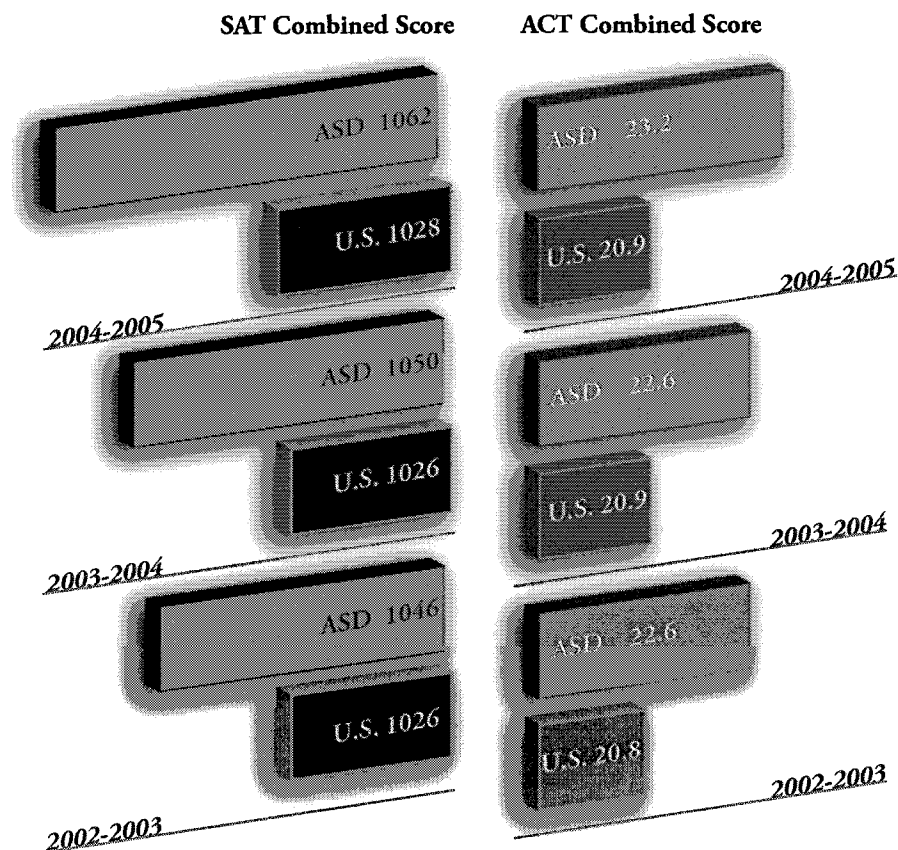
The four-year cumulative graduation rate in 2004-2005 was 59.6 percent. The one-year drop-out rate for 2004-2005 was 6.5 percent.

Language Arts Proficiency

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

Math Proficiency

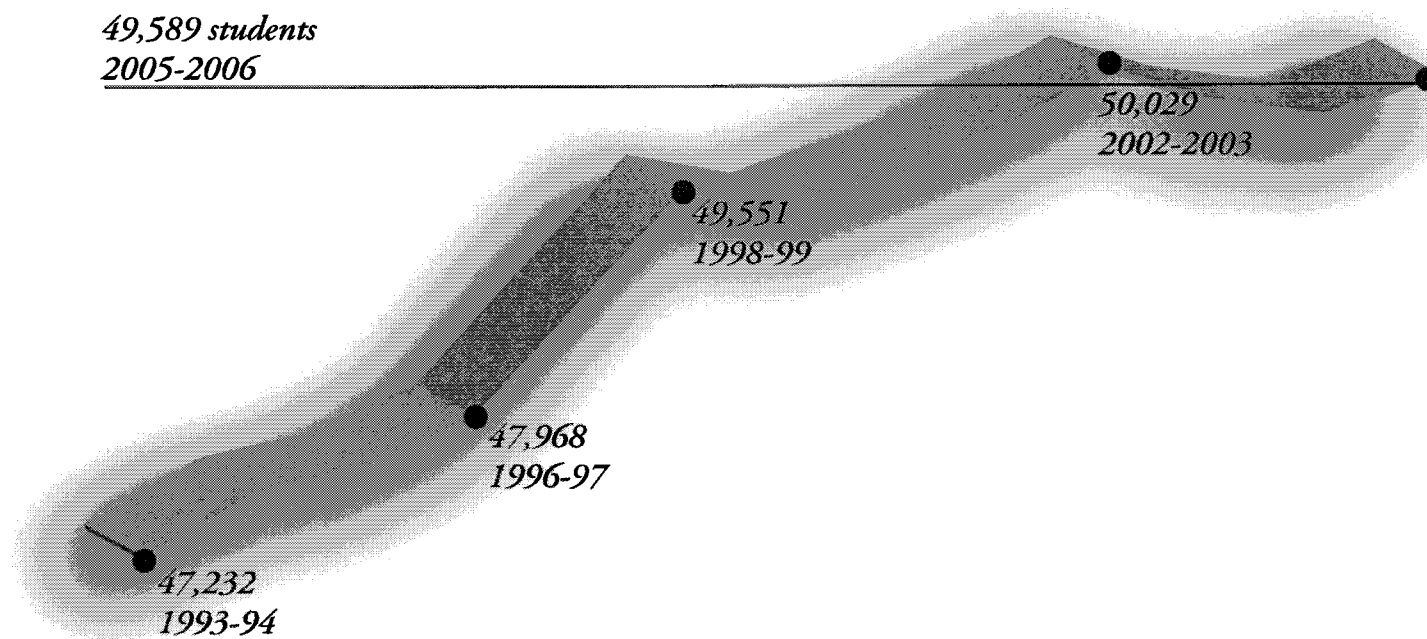
In 2004-2005, 70.2 percent of ASD students were at or above their grade level (proficient) in math, as measured by state testing.



Advanced Placement

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

ENROLLMENT 1993-94 THROUGH 2005-2006



FINANCIAL OUTLOOK

In fiscal year 2006-07, the District is budgeted to receive approximately 62.99 percent of its General Fund revenues from the State of Alaska. The largest single revenue source to the District from the State is the Alaska Public School Funding Program. This program is expected to provide 58.33 percent of the District's General Fund revenues for fiscal year 2006-07. Revenue from this program is received based on the number of students enrolled in the District and the type of educational services they receive.

The District is obligated to comply with government mandates created to ensure that all children receive a quality education in facilities that are safe and accessible. It is possible that additional Federal and State mandates may not include corresponding governmental funding.

Local property taxes provide the other major revenue source for the District. Under the tax limitation provision included in the Anchorage Municipal Charter, the amount that local taxes may be increased for general government and school purposes is primarily limited to increases for inflation, population growth and new construction, except for specific exclusions to pay debt service and judgments. The rate of taxation for school purposes is 7.13 mills.

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

ANCHORAGE SCHOOL DISTRICT MISSION AND GOALS

MISSION

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

Ongoing Overall Goals

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

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

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

Diversity in the Workforce

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

Measurable Achievement Goals

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

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

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

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

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

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

2. A higher percentage of students in each designated group at each school will **master basic skills and strategies to read proficiently** by the end of the third grade. Indicators:
 - a. In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in grade three.
 - b. In a year-to-year comparison, the percentage of students scoring proficient on the Developmental Reading Assessment will increase by 2.5 percent in each AYP-designated student group in grades three.
3. The percentage of students in **accelerated math sequence will increase**.
Indicators:
 - a. The percentage of students in each AYP-designated student group who successfully complete Algebra I in eighth grade or earlier with a grade of C or higher will increase by five percent in a year-to-year comparison.
 - b. In a cohort comparison, 100 percent of the students still enrolled in the Anchorage School District who successfully completed Algebra I with a B or better in eighth grade are enrolled in Geometry or Algebra II in grade nine. .

Process directions for math department and math teachers:

 - a. The District will continue to develop and implement training in math content and teaching strategies for elementary and middle school teachers.
 - b. The District will work with students, parents, teachers, counselors, administrators, and community representatives to increase expectations for elementary, middle and high school math achievement at each school, particularly for those groups for which assessment data identifies average performance significantly below district average performance.
 - c. ASD administration will explore the Orleans-Hanna math assessment as a predictor of math proficiency and, specifically, Algebra readiness.
 - d. Math teachers will focus on articulation of the curriculum, K-12, with a particular focus on the transition from 6th to 7th grade.

4. The **dropout rate** of seventh through twelfth students will decrease by five percent in each AYP-designated group in a year-to-year comparison across the District and in each school.

5. There will be at least a **five-percent increase in the District's graduation** rate in a year to year comparison

6. The **percent of high school students successfully completing higher-level courses** will increase.

- a. The District will maintain or increase the percent of students scoring in the fourth quartile (76-100 percent) on the TerraNova CAT/6 in grades five and seven.
- b. There will be at least a five-percent increase in each AYP-designated student group in the number of students taking the PSAT in a year-to-year comparison. The 2005-2006 school year will establish the baseline.
- c. There will be at least a five-percent increase in each AYP-designated student group in the percent of high school students who successfully complete AP courses in a year-to-year comparison. "Successfully complete" is defined as passing the AP course with a grade of C or higher.

7. **Customer service and satisfaction** will improve.

- a. Questions will be added on the parent, student, and staff questionnaires to address customer service and satisfaction. The 2005-06 school year data will establish the baseline.

Facility Locations

Elementary

1. E5	Abbott Loop	742-5400
	8427 Lake Otis Pkwy., 99507-3599	
2. F2	Airport Heights	742-4550
	1510 Alder Dr., 99508-2999	
89. A2	Alpenglow	742-3300
	19201 Driftwood Bay Dr., Eagle River, 99577-8579	
3. E1	Aurora	753-6223
	5085 10th Street, E.A.F.B., 99506-1199	
4. G3	Baxter	742-1750
	2991 Baxter Rd., 99504-3999	
5. C6	Bayshore	349-1514
	10500 Bayshore Dr., 99515-2400	
19. G8	Bear Valley	742-5900
	15001 Mountain Air Dr., 99516-4400	
6. A1	Birchwood ABC	742-3450
	17010 Birchtree Lane, P.O. Box 770400, Eagle River, 99577-0400	
88. E6	Bowman, Willard L.	742-5600
	11700 Gregory Rd., 99516-1907	
7. D5	Campbell	742-5560
	7206 Rovenia St., 99518-2176	
8. G3	Chester Valley	337-9502
	1751 Patterson St., 99504-2799	
9. C5	Chinook	742-6700
	3101 W. 88th Ave., 99502-5396	
10. E2	Chugach Optional	742-3730
	1205 "E" St., 99501-4499	
11. B1	Chugiak	742-3400
	19932 Old Glenn Hwy, P.O. Box 670030, Chugiak, 99567-0030	
12. G3	College Gate	742-1500
	3101 Sunflower, 99508-4794	
13. H2	Creekside Park	742-1550
	7500 E. 6th Ave., 99504-1999	
14. E2	Denali K-8	742-4500
	952 Cordova St., 99501-3785	
15. A2	Eagle River	742-3000
	10900 Old Eagle River Rd., Eagle River, 99577-8096	
17. E2	Fairview	279-0671
	1327 Nelchina St., 99501-4896	
84. A2	Fire Lake	742-3350
	13801 Old Glenn Hwy, P.O. Box 772569, Eagle River, 99577-2569	
18. H8	Girdwood	742-5300
	(Crow Creek Rd.) P.O. Box 189, Girdwood, 99587-0189	
20. E2	Government Hill	742-5000
	525 Bluff Dr., 99501-1198	
21. A2	Homestead	742-3550
	18001 Baranoff St., Eagle River 99577-8299	
22. F7	Huffman	742-5650
	12000 Lorraine St., 99516-2100	
23. D3	Inlet View	277-7681
	1219 "N" St., 99501-4299	
92. F5	Kasuun	349-9444
	4000 E. 68th Ave., 99507-2530	
90. C5	Kincaid	245-5530
	4900 Raspberry Rd., 99502-1900	
25. D6	Klatt	742-5750
	11900 Juniper Dr., 99515-3200	
91. C4	Lake Hood	245-5521
	3601 W. 40th Ave., 99517-2702	

26. F3	Lake Otis	742-7400
	3331 Lake Otis Pkwy., 99508-4598	
27. E2	Mt. Iliamna	753-8235
	4140 Eaker Ave., E.A.F.B., 99506-1299	
28. F1	Mt. Spurr	753-9225
	8414 McGuire Ave., E.A.F.B., 99506-1299	
29. F2	Mt. View	742-3900
	4005 McPhee Ave., 99508-1499	
30. H2	Muldoon	742-1460
	525 Cherry St., 99504-2125	
31. D3	North Star	742-3800
	605 W. Fireweed Lane, 99503-1998	
32. F4	Northern Lights ABC	563-2439
	2424 E. Dowling Rd., 99507-3145	
33. D4	Northwood	742-6800
	4807 Northwood Dr., 99503-3145	
34. G3	Nunaka Valley	333-6511
	1905 Twining Dr., 99504-3099	
35. E7	Ocean View	742-5850
	11911 Johns Rd., 99515-3438	
36. G6	O'Malley	742-5800
	11100 Rockridge Dr., 99516-1884	
37. E2	Orion	753-2151
	5112 Arctic Warrior Drive, E.A.F.B., 99506-1498	
41. E4	Polaris K-12	742-8700
	6200 Ashwood St., 99507-1911	
38. G2	Plarmigan	337-9589
	888 Edward St., 99504-1699	
39. E7	Rabbit Creek	742-5700
	13650 Lake Otis Pkwy., 99516-3400	
40. A2	Ravenwood	742-3250
	9500 Wren Lane, P.O. Box 773049, Eagle River, 99577-8737	
42. E3	Rogers Park	742-4800
	1400 E. Northern Lights Blvd., 99508-4281	
43. F3	Russian Jack	742-1300
	4420 E. 20th Ave., 99508-3598	
44. C5	Sand Lake	243-2161
	7500 Jewel Lake Rd., 99502-2878	
45. G4	Scenic Park	742-1650
	3933 Patterson St., 99504-4599	
85. F6	Spring Hill	742-5450
	9911 Lake Otis Pkwy., 99507-4251	
46. H3	Susitna	742-1400
	7500 Tyone Cir., 99504-3299	
47. E5	Taku	349-4453
	701 E. 72nd Ave., 99518-2806	
97. G5	Trailside	742-5500
	5151 Abbott Rd., 99507-4397	
48. E4	Tudor	742-1050
	1666 Cache Dr., 99507-1399	
49. C3	Turnagain	742-7200
	3500 W. Northern Lights Blvd., 99517-3318	
93. F2	Tyson, William	742-8000
	2801 Richmond Ave., 99508-1099	
50. C2	Ursa Major	742-1600
	454 Dyea St., Ft. Rich, 99505-1198	
51. C2	Ursa Minor	428-1311
	336 Hoonah Ave., Ft. Rich, 99505-1299	
52. F3	Whaley	742-2350
	2220 Nichols St., 99508-3496	
53. F2	Williwaw	742-2000
	1200 San Antonio St., 99508-2766	
54. D4	Willow Crest	742-1000
	1004 W. Tudor Rd., 99503-7096	
55. G2	Wonder Park	337-1569
	5101 E. 4th Ave., 99508-2599	
56. D5	Wood, Gladys	742-6760
	7001 Cranberry St., 99502-3199	
Middle School		
59. D3	Central Middle School of Science	742-5100
	1405 "E" St., 99501-5098	
61. F2	Clark Middle School	742-4700
	150 Bragaw St., 99508-1398	
95. G8	Goldenview Middle School	348-8626
	15800 Golden View Dr., 99516-4924	
65. A2	Gruening Middle School	742-3600
	9601 Lee St., Eagle River, 99577-8399	
66. F6	Hanshaw Middle School	349-1561
	10121 Lake Otis Pkwy, 99507-4298	
86. C6	Mears Middle School	349-3332
	2700 W. 100th Ave., 99515-2200	

94. B1	Mirror Lake Middle School	742-3500
	22901 Lake Hill Dr., Chugiak, 99567-5584 PO Box 672069, Chugiak, 99567-2069	
68. D3	Romig Middle School	742-5200
	2500 Minnesota Dr., 99503-2398	
74. F3	Wendler Middle School	742-7300
	2905 Lake Otis Pkwy., 99508-4599	

High School

96. E2	AVAIL	742-4930
	425 "C" Street, 99501-2323	
57. H2	Bartlett High School	742-1800
	1101 N. Muldoon Rd., 99506-1698	
70. G4	Benny Benson Secondary	742-2050
	4515 Campbell Airstrip Rd., 99507-1267	
60. A2	Chugiak High School	742-3050
	16525 Birchwood Loop Rd., Eagle River, 99577-0218	
60. A2	Creating Optimal High School Opportunities	742-3027
	16525 Birchwood Loop Rd., Eagle River, 99577-0218	
64. D4	Continuation Program	742-1170
	401 W. International Airport Rd. #27, 99518-1104	
62. C5	Dimond High School	742-7000
	2909 W. 88th Ave., 99502-5397	
99. A2	Eagle River High School	742-2700
	8701 Yosemite, Eagle River, 99577-6500	
63. F3	East High School	742-2100
	4025 E. Northern Lights Blvd., 99508-3599	
58. F3	King Career Center	742-8900
	2650 E. Northern Lights Blvd., 99508-4170	
67. F3	McLaughlin Secondary School	742-1120
	2600 Providence Dr., 99508-4678	
69. E4	SAVE High School	742-1250
	410 E. 56th Ave., 99518-1244	
72. G5	Service High School	742-8100
	5577 Abbott Rd., 99507-4399	
98. F6	South Anchorage High School	742-6200
	13400 Elmore Rd., 99516-3607	
73. D3	Steller Secondary	742-4950
	2508 Blueberry Rd., 99503-2693	
75. D3	West High School	742-2500
	1700 Hillcrest Dr., 99517-1399	

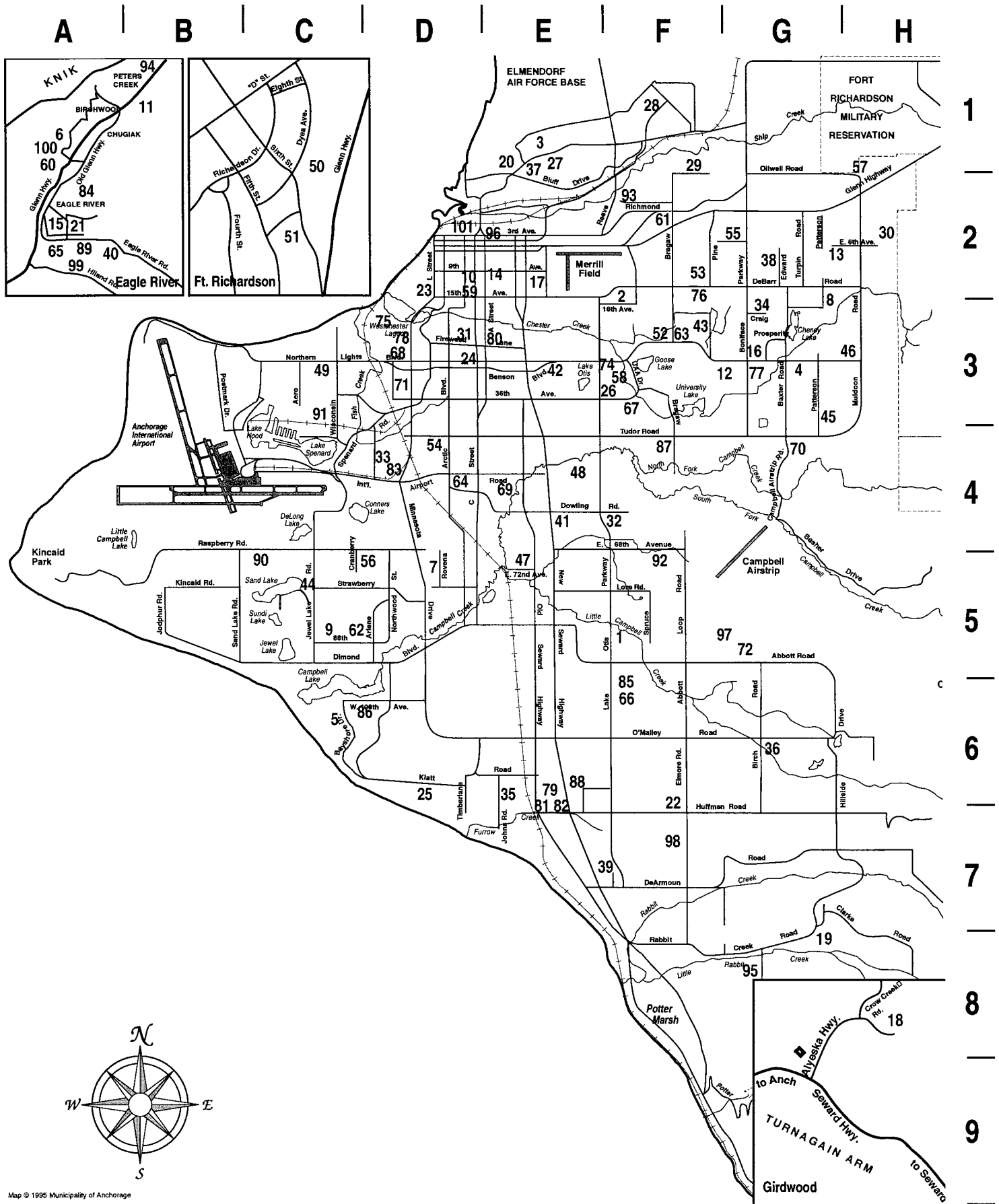
Charter Schools

71. D3	Aquarian	742-4900
	1705 W. 32nd Ave., 99517-2002	
100. A2	Eagle Academy	742-3025
	10901 Mausel Street, 99577-8019	
80. E3	Family Partnership	742-3700
	401 E. Fireweed Lane, 99503-2111	
24. D3	Frontier	742-1180
	400 W. Northern Lights Blvd., Ste 9, 99503-3877	
16. G3	Highland Tech	742-1700
	5530 E. Northern Lights Blvd., 99504-3135	
101. D2	Winterberry	742-4980
	508 W. 2nd Ave., 99501-2208	

Support Services

76. F2	Administration Building	742-4000
	P.O. Box 196614, 4600 DeBarr Rd., 99519-6614	
77. D2	Curriculum/Instructional Support	742-4464
	5530 E. Northern Lights Blvd., 99504	
78. D3	Data Processing/Records	742-4600
	1602 Hillcrest Dr., 99517-1347	
79. E7	Facilities/Maintenance	345-7915
	1301 Labar St., 99515-3517	
81. E7	Operations	348-5122
	1201 Labar St., 99515-3579	
83. D4	Purchasing/Warehouse	742-8621
	4919 Van Buren St., 99517-3188	
82. E7	Student Nutrition	348-5142
	1307 Labar St., 99515-3517	
87. F4	Transportation	742-1200
	3580 Tudor Rd., 99507-1218	

Anchorage School District Facilities

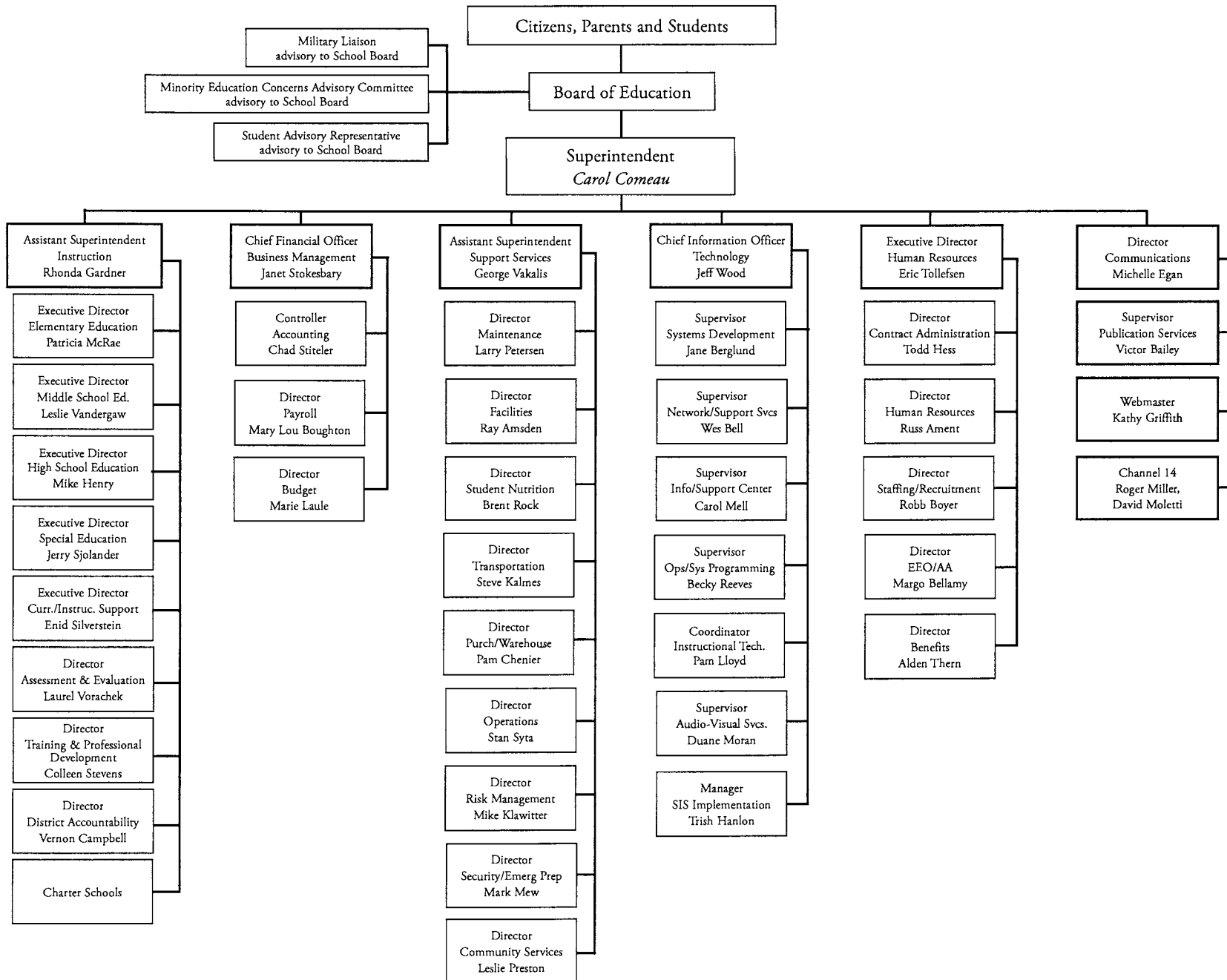


Map © 1995 Municipality of Anchorage

Revised August 2006

ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

AUGUST 2006



II. Financial Planning & Budget Development Calendar

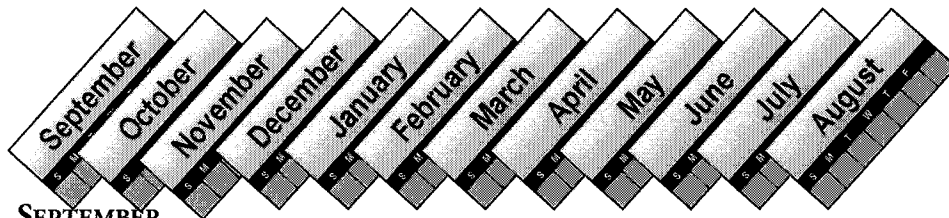
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

YOU ARE INVITED TO PARTICIPATE

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

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

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



SEPTEMBER

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

OCTOBER

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

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

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

NOVEMBER

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

DECEMBER

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

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

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

JANUARY

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

FEBRUARY

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

MARCH

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

APRIL-JUNE

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

JULY-AUGUST

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

III. Summary of Major Budget Considerations

SUMMARY OF MAJOR BUDGET CONSIDERATIONS

STUDENT ENROLLMENT PROJECTIONS FY 2006-2007

ENROLLMENT FORECASTING CONSIDERATIONS

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

FORECASTING METHODS

The principal method used in enrollment forecasting is known as the cohort-survival technique. The basic technique requires calculating the ratio of the number of students in one grade in one year compared to the number of students who "survive" the year and enroll in the next grade the following year. This survival rate is calculated treating the student body in an aggregate fashion using historical enrollment data. It is affected by such factors as school promotion, net migration and withdrawal rates. All of these factors are included in the term "survival" as it is used in this context.

Fluctuations in the data from year to year create a pattern from which an average survival rate from grade to grade can be calculated to project future student enrollment. For example, if over a period of several years, an average of 96 percent of the enrollment in grade 3 goes on to grade 4, and if 1,000 children were to be now enrolled in grade 3, then next year's grade 4 membership may be estimated at 96 percent of 1,000 or 960 students.

A total of 12 average rates of survival are calculated for this District which has 13 grades (kindergarten is considered to be a grade). These rates are then applied to present student membership and used to project membership levels for each succeeding year. Thus, if the average survival rate from grade 4 (with its 960 students) to grade 5 is 1.10, then for the second projected year the estimate for grade 5 is 1.10 of 960, or 1,056 students.

The forecast for entry level kindergarten is derived from multiple regression runs using residential birth data from five years earlier in conjunction with several indicators of net migration.

FACTORS AFFECTING FORECASTS

Large seasonal and long-range migration inflows and outflows make forecasting the size of the future student population of the Anchorage School District very difficult. Economic factors are also very important. For example, the size and growth rates of the student population would be markedly affected by the construction of the natural gas pipeline or the relocation of offices outside of Anchorage by one of the major oil companies operating here. The enrollment projections contained in this document do not assume that any major events of this nature will occur this year.

Fall Membership Projections for September 30, 2006

	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	69	35	.1%
Full-Day Kindergarten	3,568	3,568	7.3
Grades 1-6	<u>21,801</u>	<u>21,801</u>	<u>44.3</u>
Elementary (K-6)	25,438	25,404	51.7
Grades 7-8	7,566	7,566	15.4
Grades 9-12	<u>15,060</u>	<u>15,060</u>	<u>30.7</u>
Secondary (7-12)	22,626	22,626	46.1
Special Education (B)	<u>1,314</u>	<u>1,086</u>	<u>2.2</u>
TOTAL	<u>49,378</u>	<u>49,116</u>	<u>100.00%</u>

(A) FTE means Full Time Equivalent which includes half-day kindergarten students and pre-school children at one-half which is consistent with their program.

(B) Includes only those students requiring the highest level of services and self-contained students. Special Education programs plan to serve more than 9,000 students in FY 2006-07.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2006-07 the revenue is projected to provide \$276,180,359, or 58.33 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				
	2005-06 Projected	2006-07 Projected	Increase (Decrease)	%
General Fund				
Revenue	\$246,360,130	\$276,180,359	\$29,820,229	12.1%
Amount per student (FTE)	\$5,020	\$5,623	\$603	12.0%

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, 2005.

The Funding Program funding needs to keep pace with increases in the Consumer Price Index (CPI) because the costs to provide a quality level of educational services by school districts across the state also increase annually.

LOCAL REVENUE

The local municipal tax contribution is the second largest General Fund funding source. For FY-2006-07, the local municipal tax contribution is \$155,257,376 which will provide 32.79 percent of the General Fund revenues.

Since 1994, the property tax mill rate for the General Fund and Debt Service Fund has ranged from a combined low of 6.46 mills in 1994 to a high of 8.20 mills in 2001. The

2006 General Fund mill rate is 5.79 and the Debt Service Fund mill rate is 1.34 for a combined total of 7.13 mills. The areawide assessed valuation of property increased by \$3.45 billion to \$25.9 billion, an increase of 15.40 percent.

Local Property Taxes				
	2005-06 Projected	2006-07 Projected	Increase	%
General Fund				
Local Tax Contribution	\$144,322,321	\$155,257,376	\$10,935,055	7.58%
Taxes Per Student (FTE)	\$2,941	\$3,161	\$220	7.48%

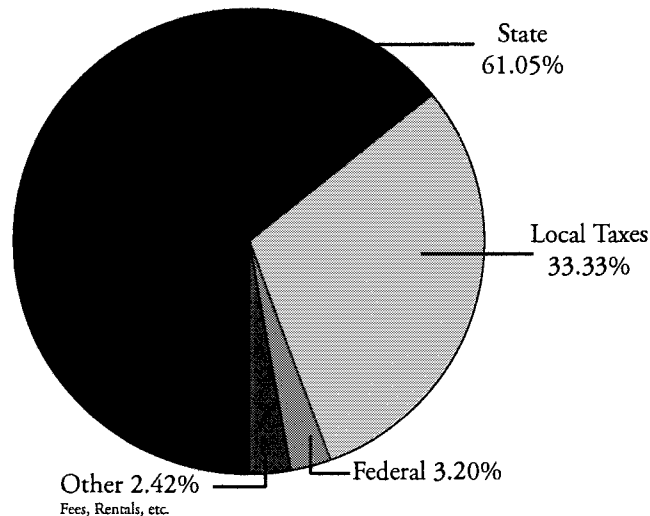
REVENUE STATISTICS

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

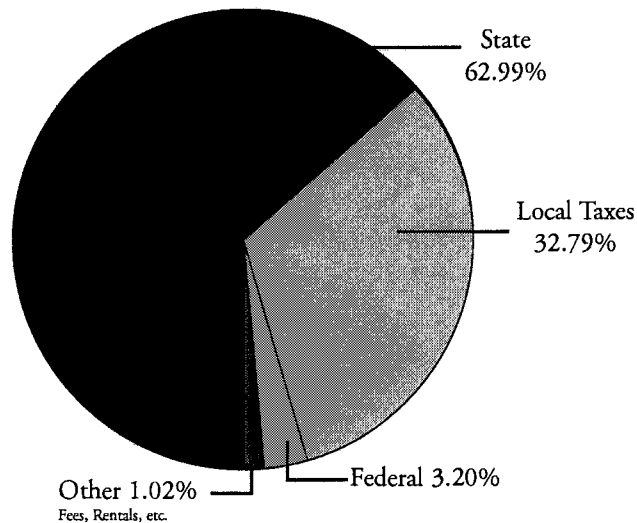
Two Fiscal Years' Revenues Compared				
	2005-06 Projected	2006-07 Projected	Increase (Decrease)	%
Alaska Public School Funding Revenue	\$246,360,130	\$276,180,359		12.1%
Local Property Taxes - Fiscal Year				
- General Fund	\$144,322,321	\$155,257,376		7.58%
- Debt Service Fund	32,834,680	36,344,912		10.69%
TOTAL	\$177,157,001	\$191,602,288		
-General Fund Mill Rate	6.19	5.79		
-Debt Service Fund Mill Rate	1.40	1.34		
TOTAL Mill Rate	7.59	7.13		
Assessed Valuation	\$22,404,488,758	\$25,851,732,750		

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

General Fund Revenue
2005-06



Projected General Fund Revenue
2006-07



EXPENDITURES

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

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

- **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 86.73 percent of the operating costs budgeted in the General Fund. Funding for required retirement and payroll tax increases are included in the expenditure projections. The budgeted average salaries for teachers have been estimated including reductions resulting from teacher turnover and replacement.

- **Certificated Teaching Positions**

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

- Kindergarten (FTE): 20.75 to 1
- Grade 1: 21.25 to 1
- Grade 2-3: 24.25 to 1
- Grades 4-6: 27.25 to 1
- Grades 7-12: 25.79 - 27.33 to 1
- Special Education - Various staffing levels depending on enrollment program needs.

- **Contracted Services**

Increases are possible if necessary, but only if clearly justified as to need. Utilities increase or decrease as appropriate by an analysis of rates and usage.

- **Supplies**

Teaching and most other school supplies are initially budgeted based on enrollment and inflation. Schools have combined supply and equipment per student allocations to provide increased school budgeting flexibility.

- **Equipment**

Equipment funds for the schools are included in the combined supply and equipment allocations. Equipment for other units is based on departmental need and priority based justification.

Cost increases for inflation are individually not large, but in total they are an important cost factor to be planned for in the budget development process. The Anchorage area Consumer Price Index for 2005 was 3.1 percent. Expected cost increases have been included by item in the costs budgeted in each of the District's school and departmental budgets.

IV. Guide to Using the Budget Document

GUIDE TO USING THE BUDGET DOCUMENT

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

PRELIMINARY, PROPOSED AND ADOPTED BUDGETS

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

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

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

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

FUND ORGANIZATION

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

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

• **General Fund (Fund 1)**

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

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

Alternative Programs.

• **Food Service Fund (Fund 6)**

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

• **Debt Service Fund (Fund 9)**

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

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

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

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

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

SCHOOL AND DEPARTMENTAL BUDGETS

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

- Expenditure Summary
- Personnel information
- Expenditure Detail
- Commentary

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

ORGANIZATIONAL CODES

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

1001 School Board	1049 Publications Services	1190 Denali	1410 Wonder Park	1666 Outreach	1840 Service High
1002 Superintendent	1050 Communications	1200 Eagle River	1418 Wood, Gladys	1667 Alternative Career	1845 Steller Secondary
1004 Chief Financial Officer	1051 Library Resources	1210 Fairview	1450 Polaris K-12	Education	1848 Summer School
1006 Asst. Superintendent– Instruction	1052 Audio-Visual Services	1215 Fire Lake	1489 Summer School	1670 Special Schools	1850 West High
	1061 Custodial Services	1220 Girdwood	Elementary	1673 Health Services	1860 South High
	1062 Security/Emergency Preparedness	1230 Government Hill	1499 Unallocated Elementary Resources	1678 Summer School Special Education	1865 Eagle River High
1007 Asst. Superintendent– Support Services	1063 Maintenance	1235 Homestead	1500-1590 Charter School	1679 Unallocated Special Education Resources	1875 McLaughlin Youth Center
1010 Budgeting	1064 Maintenance Projects	1237 Huffman	Attendance Centers	1680 Bilingual/Multicultural Education Program	1880 Benny Benson
1011 Accounting	1065 Warehouse	1240 Inlet View	1501 Charter School	1700-1799 Middle School	1881 SEARCH
1012 Purchasing	1066 Rentals	1242 Kasuun	Administration	Attendance Centers	1883 Creating Optimal High School Opportunities
1013 Risk Management	1067 Community Resources	1244 Kennedy	1510 Aquarian Charter	1700 Central Middle School of Science	1884 Continuation School
1016 Human Resources	1068 Community Education	1245 Klatt	1530 Eagle Academy Charter	1710 Clark Middle School	1885 AVAIL
1019 Demographic/GIS Services	1075 Crossing Guards	1246 Kincaid	1540 Family Partnership Charter	1730 Gruening Middle School	1899 Unallocated High School Resources
	1080 Pupil Transportation– Administration	1250 Lake Otis	1545 Frontier Charter	1740 Hanshew Middle School	3010 Fund Capital Projects
	1081 Bus Operations	1257 Mt. Spurr	1550 Highland Tech Charter	1750 Mears Middle School	6639 Food Service Administration
1023 Public Affairs	1082 Garage & Bus Maintenance	1260 Mt. View	1585 Village Charter	1755 Mirror Lake Middle School	6640 Food Service Center
1030 High School Education	1084 F/M Vehicle Maintenance	1270 Muldoon	1595 Winterberry Charter	1760 Romig Middle School	6641 Elementary Kitchens
1031 Elementary Education	1097 Association Benefits	1280 North Star	1599 Unallocated Charter Schools	1770 Wendler Middle School	6642 Middle School Kitchens
1032 Middle School Education	1098 Sick Leave Bank	1290 Northern Lights ABC	1601-1679 Special Education Attendance Centers	1780 Goldenview Middle School	6643 High School Kitchens
1033 High School Activities	1099 Non-Departmental	1300 Northwood	1601 Special Education	1789 Summer School Middle Level	6644 Food Service Delivery
1034 Middle School Activities	1100-1499 Elementary Attendance Centers	1310 Nunaka Valley	1603 Deaf	1799 Unallocated Middle School Resources	
1036 Curriculum & Instructional Services	1100 Abbott Loop	1315 Ocean View	1604 Blind/Visually Impaired	1800-1899 High Schools/ Alternative Programs	
1037 Training and Professional Development	1110 Airport Heights	1320 O'Malley	1612 Gifted	1800 Bartlett High	
	1112 Alpenglow	1324 Orion	1625 Whaley School	1805 King Career Center	
1038 Assessment & Evaluation	1114 Aurora	1328 Ptarmigan	1630 Providence Heights	1810 Chugiak High	
	1115 Baxter	1330 Rabbit Creek	1638 Speech/Language Re-Open	1815 Crossroads	
1039 Technology/ MIS	1116 Bayshore	1335 Ravenwood	1640 Re-Open	1820 Dimond High	
1043 Music– Districtwide	1118 Bear Valley	1340 Rogers Park	1653 Psychology	1830 East High	
	1120 Birchwood ABC	1345 Russian Jack	1655 OT/PT Program	1835 S.A.V.E.	
1045 Art–Districtwide	1125 Bowman, Willard	1350 Sand Lake	1658 Special Education– Middle School		
1047 District Accountability	1130 Campbell	1360 Scenic Park	1660 Special Education– Elementary		
1048 Grant Writer Svcs	1140 Chester Valley	1362 Spring Hill	1663 Mt. Iliamna Preschool		
	1150 Chinook	1363 Trailside	1665 Special Education– High School		
	1160 Chugach Optional	1364 Susitna			
	1170 Chugiak	1365 Taku			
	1174 College Gate	1370 Tudor			
	1180 Creekside Park	1380 Turnagain			
		1384 Tyson, William			
		1386 Ursa Major			
		1388 Ursa Minor			
		1390 Williwaw			
		1400 Willow Crest			

EXPENDITURE CODES

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

0990	Suspense	1851	Home School Coordinators	3220	Cont. Services—Copier Lease	5230	Engineering & Testing*
1000	Pending Negot.- Salaries/Wages	1861	Noon Duty Attendants	3230	Advertising	5240	Miscellaneous*
1011	School Board Fees	1871	Neighborhood Community Patrol	3400	Board Contingency	5250	ASD Contingency*
1100	Superintendent	1900	Student Nutrition Personnel	3410	Cont. Service—Board	5260	Demolitions*
1110	Assistant Superintendent Certificated	1920	Interim Staff Assistants	3430	Mileage In-District	5270	Judgments*
1111	Assistant Superintendent Classified	1930	Teacher Reserve	3500	Heat for Buildings	5280	Utilities*
1170	Program Directors Certificated	1950	Severance Pay—TRS	3510	Water & Sewer	5290	Administration Prorate*
1171	Program Directors Classified	1960	Severance Pay—PERS	3520	Electricity	5300	Other Management Cost*
1180	Other Professionals Certificated	1970	AEA Contract Reserve	3530	Telephone	5320	Bond Issue Cost*
1181	Other Professionals Classified	1980	Attrition—Salaries/Wages Certificated	3540	Refuse	5340	Interest on Retainage*
1191	Technical Classified	1990	Transfer—Labor	3600	Travel Out-of-District	5350	Contracted Services*
1201	Clerical	1991	Transfer—Labor Classified	3601	Travel School Board Leg. Lobby	5360	Rental—Land & Building*
1211	Extra Help Classified	2000	Pending Negotiation—Benefits	3602	Travel Other Leg. Lobby	5400	Expendable Equipment
1220	Extra Help Certificated	2100	Group Life	3611	Reg. Mem. School Board Leg. Lobby	5410	Replacement Equipment
1231	Teacher Assistants	2200	Group Medical	3612	Reg. Mem. Other Leg. Lobby	5430	Art in Public Places*
1240	Nurses	2250	Insurance—Other	3650	Reimbursement Expense	5440	New Equipment
1250	Coordinators	2350	Employee Assistance	3750	Data Processing	5460	Other Capital Outlay Expense
1260	Sr. Curric. Specialists Certificated	2400	Bus Drivers' Medical	3980	Unallocated Adjustments	5480	Remodeling
1261	Sr. Curric. Specialists Classified	2500	Workers' Compensation	3990	Transfer—Purch. Serv.	5880	Self-Insured Equipment
1271	Sick Leave Bank Classified	2550	Unemployment Insurance	4010	Office Supplies	5890	Self-Insured Vandalism
1280	Librarians	2600	Social Security	4020	Textbooks	5900	Other—Legal Fees*
1290	Masters Degree Bonus	2610	Medicare	4030	Library A/V Supplies	6010	ASAA Dues
1300	Principals	2700	TRS—Cert. Retirement	4040	Teaching Supplies	6020	Pupil Activity Expense
1310	Elementary Teachers	2750	Prof. Affiliations	4050	Health Supplies	6040	Contribution Food Service
1320	Secondary Teachers	2800	PERS—Class. Retirement	4060	Meals & Food	6050	Property Insurance
1330	Added Duty Increment Certificated	2900	Driver Pension Trust	4070	Student Supplies	6060	Fidelity Insurance
1331	Added Duty Increment Classified	2980	Attrition Benefits	4090	Resale/Fees/Charges	6070	Liability Insurance
1340	Dept. Chairperson	2990	Transfer Fringe Benefits Certificated	4100	Fuel	6080	Bad Debt Expense
1350	Added Days Certificated	2991	Transfer Fringe Benefits Classified	4110	Oil, Grease, & Lube	6090	Transfer—General Fund
1351	Added Days Classified	3010	Contracted Services—Admin.	4120	Tires	6100	Settlements
1360	Special Service Teachers	3020	Indirect Cost	4130	Repair Parts	6200	Principal on Debt
1370	Substitute Teachers Certificated	3030	Contracted Services—Instr.	4140	Garage Supplies	6210	Interest on Debt
1371	Substitute Teachers Classified	3040	ASD Contracted Services	4200	Custodial Supplies	6220	Misc. Debt Service
1380	Personal Leave Certificated	3050	Equipment Repair	4250	Bldgs./Grounds Supplies	6230	Transfer to Municipality
1381	Personal Leave Classified	3060	Cont. Services—Custodial	4260	Warehouse Supplies	6500	Food Service Over/Short
1390	Voc.-Ed. Teachers	3070	Cont. Services—Grounds	4500	Freight & Discounts	6550	NSF Checks
1400	Counselors	3080	Cont. Services—Buildings	4880	Self-Insured Supplies	6630	Prior Year Adjustment
1410	Recruitment Incentive	3090	Stipend Payments—Admin.	4980	Inventory Adjustment		
1501	Return to Work	3100	Legal Fees	4990	Transfer—Materials		
1621	Bus Drivers	3110	Field Trips	5100	Site Acquisition*		
1631	Bus Attendants	3120	Cont. Transportation	5110	Site Development*		
1641	Drivers - Extra Help	3130	Activity Trips	5170	Const. Contingency*		
1681	Cust. Security Spvrs.	3140	Transfer—Fld./Act. Trips	5180	Project Mgmt. Fees*		
1701	Custodians	3150	Stipend—Student	5190	Project Mgmt. Reimburse.*		
1741	Custodians - Extra Help	3160	Student Travel	5200	Contracts*		
1801	Maintenance	3200	Rental—Land & Bldgs.	5210	Architect Agreements*		
1841	Maintenance - Extra Help	3210	Rental—Equipment	5220	Architect Reimbursable*		

*Account used in Capital Projects Fund for construction projects.

DEFINITIONS

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

ASAA	Alaska School Activities Association.	Nonresident Tuition	The tuition rate which may be charged by the school district to other school districts or individuals. This rate is governed by factors established by the Department of Education and Early Development.
Activity Fees	Middle school students pay \$75 per activity. High school students pay \$125 per activity.	PERS	Public Employees Retirement System.
Administration	Superintendent, Chief Financial Officer, Chief Information Officer, Assistant Superintendents, Controller, Executive Directors and Directors (including Elementary and Secondary Supervisors).	PTR	Pupil to Teacher Ratio.
Classified employees	Employees in positions that do not require a teaching certificate.	Professional	Positions in Exempt and ACE, including Managers, Supervisors, Executive Assistants, Analysts, Specialists, Accountants, Foremen, Coordinators, Programmers, Purchasing Agents, Curriculum Specialists, and Research Associates.
Certificated employees	Employees with a teaching certificate.	Principals	Principals, Assistant Principals, and Interns.
Clerical	Administrative Assistants, Secretaries, Registrars, Financial Data Control Clerks, Clerks, Schedulers, and Switchboard Operators.	TRS	Teachers Retirement System.
Custodians	Custodians including Building Plant Operators, Lead Custodians and Substitute Custodial positions.	Tax Limitation	Voter-approved limit on the amount of property taxes which can be assessed each year. This limit is based on factors including prior year assessment, inflation, population growth, new construction and operations/maintenance costs on new voter-approved facilities.
Drivers/Attendants	Bus Drivers and Bus Attendants.	Teachers	Elementary, Middle, 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 2006-2007

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				FY 2006-2007 Revenue/Source Projections	FY 2006-2007 Expenditure Projections
	Taxes	Local	Other	State	Federal	
General	\$ 155,257,376	\$ 4,842,800	\$ 298,217,471	\$ 15,115,000	\$ 473,432,647	\$ 473,432,647
Food Service	0	6,593,311	0	8,406,689	15,000,000	15,000,000
Debt Service	<u>36,344,912</u>	<u>2,167,000</u>	<u>38,798,303</u>	<u>0</u>	<u>77,310,215</u>	<u>77,310,215</u>
	191,602,288	13,603,111	337,015,774	23,521,689	565,742,862	565,742,862
Local, State and Federal Grants	<u>0</u>	<u>645,047</u>	<u>1,097,434</u>	<u>47,257,519</u>	<u>49,000,000</u>	<u>49,000,000</u>
TOTAL	\$ <u>191,602,288</u>	\$ <u>14,248,158</u>	\$ <u>338,113,208</u>	\$ <u>70,779,208</u>	\$ <u>614,742,862</u>	\$ <u>614,742,862</u>
Percentage of Revenue Sources to Total Revenue Projections	31.17%	2.32%	55.00%	11.51%	100.00%	

Computation of Total Taxes
for Calendar Year 2006

		General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2005-2006 Budget: January 1, 2006/June 30, 2006	\$177,157,001 x 50% =	\$ 72,161,161	\$ 16,417,340
Amount required to fund first half of Adopted FY 2006-2007 Budget: July 1, 2006/December 31, 2006	\$191,602,288 x 50% =	<u>77,628,688</u>	<u>18,172,456</u>
TOTAL Taxes for Calendar Year 2006		<u>\$ 149,789,849</u>	<u>\$ 34,589,796</u>
Total Taxes for Calendar Year 2006			
1) Total Taxes 2006	\$ 184,379,645	\$ 149,789,849	\$ 34,589,796
Assessed Valuation	\$ 25,851,732,750	\$ 25,851,732,750	\$ 25,851,732,750
	= 7.13 mills	<u>5.79 mills</u>	<u>1.34 mills</u>

1) The 2006 mill rate is based on assessed valuation provided by the Municipality of Anchorage Office of Management and Budget.

Anchorage School District
Fiscal Year 2006-2007

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

<u>Fund</u>	FY 2004-2005 <u>Revised</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Projections</u>	FY 2006-2007 Change over FY 2005-2006 Revised	
				<u>Amount</u>	<u>Percent</u>
General	\$ 398,107,237	\$ 433,003,676	\$ 473,432,647	\$ 40,428,971	9.34%
Food Service	13,785,312	14,515,771	15,000,000	484,229	3.34%
Debt Service	69,568,617	76,686,739	77,310,215	623,476	0.81%
Local/State/ Federal Grants	44,500,000	48,000,000	49,000,000	1,000,000	2.08%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
TOTAL	\$ <u>525,961,166</u>	\$ <u>572,206,186</u>	\$ <u>614,742,862</u>	\$ <u>42,536,676</u>	7.43%
<u>Taxes</u>					
General	\$ 133,412,722	\$ 144,322,321	\$ 155,257,376	\$ 10,935,055	7.58%
Debt Service	<u>30,090,600</u>	<u>32,834,680</u>	<u>36,344,912</u>	<u>3,510,232</u>	10.69%
TOTAL	\$ <u>163,503,322</u>	\$ <u>177,157,001</u>	\$ <u>191,602,288</u>	\$ <u>14,445,287</u>	8.15%

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

	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections	FY 2006-2007 Inc/(Dec) over FY 2005-2006 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 133,412,722	\$ 133,412,722	\$ 144,322,321	\$ 155,257,376	\$ 10,935,055
Interest	1,496,977	525,000	600,000	1,500,000	900,000
Other Local	3,176,721	3,243,300	3,389,500	3,342,800	(46,700)
Fund Balance			6,500,000		(6,500,000)
	<u>138,086,420</u>	<u>137,181,022</u>	<u>154,811,821</u>	<u>160,100,176</u>	<u>5,288,355</u>
State Revenue					
Alaska Public School Funding Program	227,186,292	229,375,895	246,360,130	276,180,359	29,820,229
School Improvement Grant - One Time				3,993,800	3,993,800
Pupil Transportation	17,048,940	17,028,333	17,034,683	17,101,270	66,587
Medicaid	386,895	1,100,000			
Supplemental State Funding	<u>1,357,996</u>	<u>961,987</u>	<u>927,042</u>	<u>942,042</u>	<u>15,000</u>
	245,980,123	248,466,215	264,321,855	298,217,471	33,895,616
Federal Revenue					
Federal Impact Aid	13,904,509	11,900,000	12,750,000	13,500,000	750,000
Medicaid			650,000	1,000,000	350,000
R.O.T.C.	<u>502,459</u>	<u>560,000</u>	<u>470,000</u>	<u>615,000</u>	<u>145,000</u>
	<u>14,406,968</u>	<u>12,460,000</u>	<u>13,870,000</u>	<u>15,115,000</u>	<u>1,245,000</u>
Total General Fund	398,473,511	398,107,237	433,003,676	473,432,647	40,428,971
Food Service Fund					
Sales	5,297,694	6,181,387	6,213,593	6,400,151	186,558
Fund Balance	299,017	225,000	369,413	193,160	(176,253)
Federal Reimbursement	<u>7,670,607</u>	<u>7,378,925</u>	<u>7,932,765</u>	<u>8,406,689</u>	<u>473,924</u>
Total Food Service	13,267,318	13,785,312	14,515,771	15,000,000	484,229
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	30,090,600	30,090,600	32,834,680	36,344,912	3,510,232
Interest	89,494	15,000			
Fund Balance		6,115,630	5,249,050	2,000,000	(3,249,050)
Other Financing Sources	40,938				
Fund Transfer	<u>6,081,461</u>	<u>100,539</u>	<u>208,750</u>	<u>167,000</u>	<u>(41,750)</u>
	36,302,493	36,321,769	38,292,480	38,511,912	219,432
State Sources					
Debt Service	<u>34,164,926</u>	<u>33,246,848</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>404,044</u>
	<u>34,164,926</u>	<u>33,246,848</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>404,044</u>
Total Debt Service	70,467,419	69,568,617	76,686,739	77,310,215	623,476
Local/State/Federal Grants					
Local Grants	544,810	619,271	747,757	645,047	(102,710)
State Grants	815,016	1,083,100	1,093,860	1,097,434	3,574
Federal Grants	<u>38,715,898</u>	<u>42,797,629</u>	<u>46,158,383</u>	<u>47,257,519</u>	<u>1,099,136</u>
Total Local/State/Federal Grants	40,075,724	44,500,000	48,000,000	49,000,000	1,000,000
Total Revenues	\$ <u>522,283,972</u>	\$ <u>525,961,166</u>	\$ <u>572,206,186</u>	\$ <u>614,742,862</u>	\$ <u>42,536,676</u>
Total Expenditures	\$ <u>512,628,257</u>	\$ <u>525,961,166</u>	\$ <u>572,206,186</u>	\$ <u>614,742,862</u>	\$ <u>42,536,676</u>
Total Taxes – Fiscal Year	\$ <u>163,503,322</u>	\$ <u>163,503,322</u>	\$ <u>177,157,001</u>	\$ <u>191,602,288</u>	\$ <u>14,445,287</u>

Anchorage School District
Fiscal Year 2006-2007

FINANCIAL BUDGETS and PROJECTIONS

AUDITED ACTUAL FY 2004-2005, REVISED FY 2004-2005 AND FY 2005-2006, PROJECTIONS FOR FY 2006-2007 THROUGH FY 2008-2009

REVENUES	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections	FY 2007-2008 Projections	FY 2008-2009 Projections
Local Taxes	\$ 133,412,722	\$ 133,412,722	\$ 144,322,321	\$ 155,257,376	\$ 168,210,288	\$ 180,135,562
Local	4,673,698	3,768,300	3,989,500	4,842,800	5,568,600	5,568,600
Fund Balance			6,500,000			
State	245,980,123	248,466,215	264,321,855	298,217,471 (A)	288,685,104 (A)	281,921,923 (A)
Federal	14,406,968	12,460,000	13,870,000	15,115,000	13,725,000	13,725,000
Total General Fund	398,473,511	398,107,237	433,003,676	473,432,647	476,188,992	481,351,085
Food Service Fund	13,267,318	13,785,312	14,515,771	15,000,000	15,300,000	15,500,000
Debt Service Fund	70,467,419	69,568,617	76,686,739	77,310,215 (B)	75,672,473 (B)	75,491,540 (B)
Local, State and Federal Grants	40,075,724	44,500,000	48,000,000	49,000,000	50,000,000	51,000,000
TOTAL REVENUES	\$ 522,283,972	\$ 525,961,166	\$ 572,206,186	\$ 614,742,862	\$ 617,161,465	\$ 623,342,625
EXPENDITURES						
General Fund	\$ 390,262,546	\$ 398,107,237	\$ 433,003,676	\$ 473,432,647	\$ 504,000,000	\$ 531,800,000
Food Service Fund	13,267,318	13,785,312	14,515,771	15,000,000	15,300,000	15,500,000
Debt Service Fund	68,983,580	69,568,617	76,686,739	77,310,215 (B)	75,672,473 (B)	75,491,540 (B)
Local, State and Federal Projects	40,075,724	44,500,000	48,000,000	49,000,000	50,000,000	51,000,000
TOTAL EXPENDITURES	\$ 512,589,168	\$ 525,961,166	\$ 572,206,186	\$ 614,742,862 (C)	\$ 644,972,473 (D)	\$ 673,791,540 (E)
FISCAL GAP - Favorable/(Unfavorable)	\$ 9,694,804	\$ -	\$ -	\$ -	\$ (27,811,008)	\$ (50,448,915)
COST PER STUDENT (FTE)	\$ 10,370	\$ 10,640	\$ 11,661	\$ 12,516	\$ 13,194	\$ 13,909
TAXES						
General Fund	\$ 133,412,722	\$ 133,412,722	\$ 144,322,321	\$ 155,257,376	\$ 168,210,288	\$ 180,135,562
Debt Service Fund	30,090,600	30,090,600	32,834,680	36,344,912	38,428,981	37,525,392
TAX LIMITATION (F)	\$ 163,503,322	\$ 163,503,322	\$ 177,157,001	\$ 191,602,288	\$ 206,639,269	\$ 217,660,954
CALENDAR YEAR TAX CONTRIBUTION	\$ 154,243,490	\$ 154,243,490	\$ 170,080,162	\$ 184,203,061	\$ 199,120,779	\$ 212,150,112
Assessed Valuation	\$ 21,281,342,021	\$ 21,281,342,021	\$ 22,404,488,758	\$ 25,851,732,750	\$ 27,100,000	\$ 28,400,000
FY TAXES PER STUDENT (FTE)	\$ 3,308	\$ 3,308	\$ 3,610	\$ 3,901	\$ 4,227	\$ 4,493
COST PER STUDENT (FTE)						
General Fund	\$ 7,895	\$ 8,054	\$ 8,824	\$ 9,639	\$ 10,310	\$ 10,978
Food Service Fund	268	279	296	305	313	320
Debt Service Fund	1,396	1,407	1,563	1,574	1,548	1,558
Local, State and Federal Grants	811	899	977	998	1,023	1,053
TOTAL STUDENT COST	\$ 10,370	\$ 10,639	\$ 11,660	\$ 12,516	\$ 13,194	\$ 13,909
TOTAL NUMBER OF STUDENTS (G)	49,663	49,663	49,289	49,378	49,145	48,702
STUDENTS - (FTE) (G)	49,431	49,431	49,071	49,116	48,885	48,444

(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 and FY 2008-2009. The one-time improvement grant for FY 2006-2007 was not included in the projections for FY 2007-2008 and FY 2008-2009.

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

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

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

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

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

The CPI of 3.1% and the 5 year average population increase of 1.26% were used in the calculations for FY 2007-2008 and FY 2008-2009.

(G) Actual enrollment September 30th FY 2004-2005; budgeted FY 2005-2006 and FY 2006-2007 and projected FY 2007-2008-FY 2008-2009 using information from the Six-Year Capital Improvement Plan, March 2006.

General Fund Revenues

Anchorage School District
Fiscal Year 2006-2007

SUMMARY OF GENERAL FUND REVENUES

	<u>FY 2004-2005</u> <u>Audited</u> <u>Actual</u>	<u>Percent</u>	<u>FY 2004-2005</u> <u>Revised</u>	<u>Percent</u>	<u>FY 2005-2006</u> <u>Revised</u>	<u>Percent</u>	<u>FY 2006-2007</u> <u>Projections</u>	<u>Percent</u>
Local Sources								
Local Property Taxes	\$ 133,412,722	33.48%	\$ 133,412,722	33.51%	\$ 144,322,321	33.33%	\$ 155,257,376	32.79%
Other Local	4,673,698	1.17%	3,768,300	0.95%	3,989,500	0.92%	4,842,800	1.02%
Fund Balance					6,500,000	1.50%		
State Sources	245,980,123	61.73%	248,466,215	62.41%	264,321,855	61.05%	298,217,471	63.00%
Federal Sources	<u>14,406,968</u>	<u>3.62%</u>	<u>12,460,000</u>	<u>3.13%</u>	<u>13,870,000</u>	<u>3.20%</u>	<u>15,115,000</u>	<u>3.19%</u>
TOTAL	\$ <u>398,473,511</u>	<u>100.00%</u>	\$ <u>398,107,237</u>	<u>100.00%</u>	\$ <u>433,003,676</u>	<u>100.00%</u>	\$ <u>473,432,647</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2006-2007

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
Municipality of Anchorage Appropriation of Taxes	\$ 133,412,722	\$ 133,412,722 (A)	\$ 144,322,321	\$ 155,257,376
<u>Other Local</u>				
Career Center Instructional Projects	74,149	81,200	81,200	81,200
Facilities Rentals (B)	684,176	552,500	572,000	548,000
Nonresident Tuition	24,317	1,000	1,000	1,000
Credit Recovery Fees (C)				25,000
Graduation Support Services (D)	25,205	60,000	60,000	
Summer School - Elementary (E)	30,130	18,500	35,000	32,000
Summer School -Special Education (E)	1,200			1,500
Summer School - Middle Level (E)	34,890	13,000	30,000	36,000
Summer School - Secondary (F)	160,350	168,000	130,000	185,000
Music Instrument Usage Fee (G)	10,731	13,800	16,500	26,600
Middle School Activity Fees (H)	201,026	205,000	210,000	205,000
High School Activity Fees (I)	570,770	510,000	550,000	640,000
High School Parking Fees (J)	221,315	215,000	225,000	225,000
Charter School Fees (K)	48,463	30,800		
Other Fees (Training Fees, Documents) (L)	83,126	77,500	77,500	81,500
Property Sales, Insurance Proceeds, and Miscellaneous	340,202	197,000	301,300	355,000
Interest Earnings	1,496,977	525,000	600,000	1,500,000
E-rate (M)	666,671	1,100,000	1,100,000	900,000
Fund Balance			6,500,000	
	<u>4,673,698</u>	<u>3,768,300</u>	<u>10,489,500</u>	<u>4,842,800</u>
TOTAL	\$ <u>138,086,420</u>	\$ <u>137,181,022</u>	\$ <u>154,811,821</u>	\$ <u>160,100,176</u>

- (A) \$500,000 of the \$1.0 million previously authorized and collected by the Municipality was given back in December, 2004.
- (B) Facilities Rentals-Projections reflect more usage, program rental increases, as well as loss of one major rental user.
- (C) Credit Recovery Course Fee @ \$85/course.
- (D) Graduation Support Services - is no longer being collected. Other programs provide the instructional services previously secured through this program.
- (E) Summer School - \$80 beginning FY 2006-2007; (\$75 per summer school session FY 2004-2005 and FY 2005-2006).
- (F) Summer School - \$85 beginning FY 2006-2007; (\$75 per summer school session FY 2004-2005 and FY 2005-2006).
- (G) Music Instrument Usage Fee - \$40 for FY 2006-2007 (\$25 for FY 2005-2006).
- (H) Middle School Activity Fees \$75 Family Cap of \$325 (Middle and High Schools combined).
- (I) High School Activity Fees \$130/sport Family Cap \$325, for FY 2006-2007; \$125/sport Family Cap of \$300 (Middle and High Schools combined).
- (J) High School Parking Fees \$50/semester .
- (K) Beginning FY 2005-2006, fees collected by Charter Schools are being recorded in the centralized student activity fund.
- (L) Training fees - \$25 per course with continuation for FY 2006-2007.
- (M) E-rate established by Congress to provide funding to K-12 schools for telecommunications, Internet access and internal connections (Network Infrastructure).

Anchorage School District
Fiscal Year 2006-2007

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2005-2006		\$ 177,157,001
Less: Prior Year Taxes Required for Debt Service		<u>32,834,680</u>
Net Taxes Approved for General Fund		144,322,321
Adjustment Factors		
Population 5 year Average	1.26 %	
CPI—Anchorage Urban	<u>3.10</u>	
	4.36 %	<u>6,292,453</u>
Basic Tax Limitation		150,614,774
<u>Plus Exclusions:</u> Taxes for Operations and Maintenance on New Voter Approved Facilities (1)		235,200
Taxes Requested on New Construction/Property Improvements (2)		<u>4,407,402</u>
Tax Limitation—General Fund		155,257,376
Taxes Requested for Debt Service		<u>36,344,912</u>
TAX LIMITATION FY 2006-2007		191,602,288
General Fund	155,257,376	
Debt Service Fund	<u>36,344,912</u>	
TAXES PROJECTED IN FINANCIAL PLAN—FY 2006-2007		<u>191,602,288</u>
AMOUNT (OVER) LESS THAN TAX LIMITATION		\$ <u><u>0</u></u>

- Note:
- (1) The taxes approved for debt service are for sold bonds approved by the qualified voters.
 - (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.59 mills x \$580,685,402 (2005 new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget) = \$4,407,402.
 - (3) The Anchorage Assembly may approve more or less taxes than this within the combined total of the tax limitations for the Municipality of Anchorage and the Anchorage School District.

Anchorage School District
Fiscal Year 2006-2007

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

<u>State Sources</u>		FY 2004-2005 <u>Audited Actual</u>	FY 2004-2005 <u>Revised</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Projections</u>
Alaska Public School Funding Program (A)		\$ 227,186,292	\$ 229,375,895	\$ 246,360,130	\$ 276,180,359
School Improvement Grant - One Time Revenues (B)					3,993,800
Pupil Transportation (C)		17,048,940	17,028,333	17,034,683	17,101,270
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools (D)		408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant (D)		777,146	413,503	388,558	388,558
Providence Heights Grant (D)		172,366	90,000	130,000	145,000
Alaska National Guard Youth Corps (D)			50,000		
Medicaid Reimbursement (E)		<u>386,895</u>	<u>1,100,000</u>	<u> </u>	<u> </u>
TOTAL		<u>\$ 245,980,123</u>	<u>\$ 248,466,215</u>	<u>\$ 264,321,855</u>	<u>\$ 298,217,471</u>

Notes:

(A) Alaska Public School Funding Program - FY 2006-2007

Basic Need Equals 67,238.22 Adjusted ADM x \$5,380 Student Allocation	\$ 361,741,625
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$20.369 billion	(81,476,907)
Minus Deductible Portion of Federal Impact Aid	(5,160,171)
Add \$16/ adjusted ADM for Quality Schools	<u>1,075,812</u>
Total Alaska Public School Funding Program Aid	<u>\$ 276,180,359</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 2006-2007 estimated ADM less Correspondence Programs. Currently there is not a CPI adjustment for inflation for FY 2006-2007.

(D) State of Alaska supplemental grant to partially fund this program; Alaska National Guard Youth Corps program is no longer a program through the Anchorage School District.

(E) Medicaid reimbursement for indirect health services to students who are Medicaid eligible in the schools. These revenues are now accounted for under Federal Revenues.

Anchorage School District
Fiscal Year 2006-2007

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

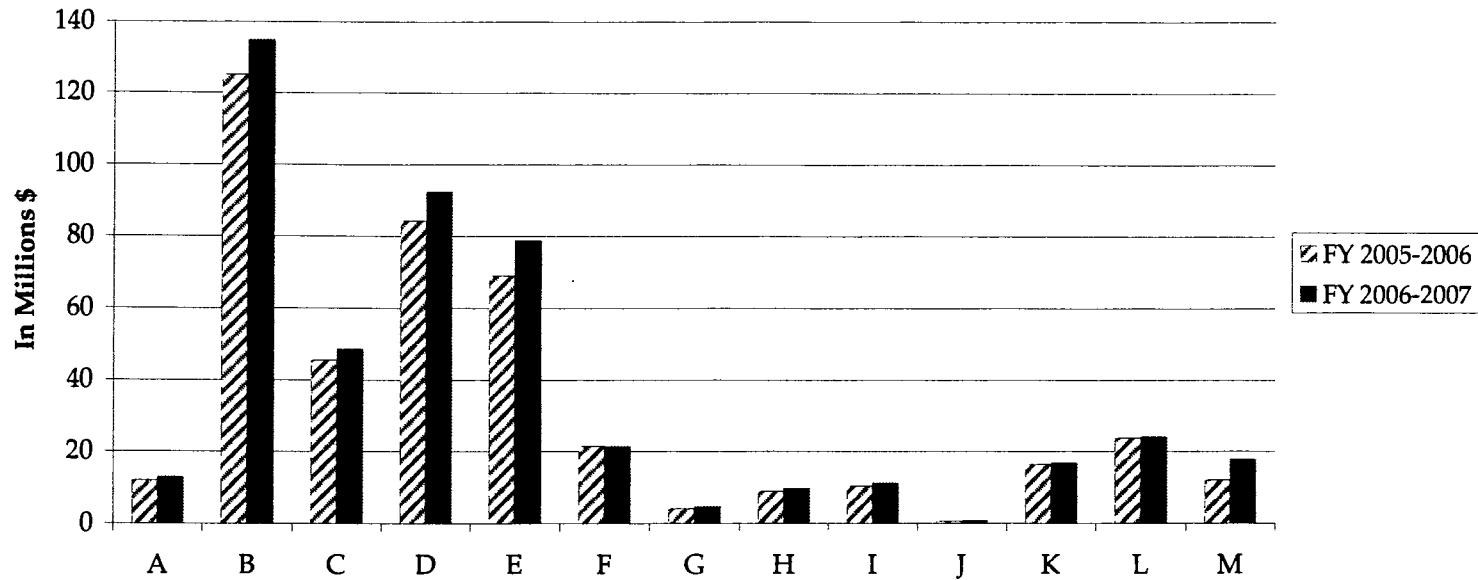
<u>Federal Sources</u>	FY 2004-2005 <u>Audited Actual</u>	FY 2004-2005 <u>Revised</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Projections</u>
Federal Impact Aid (A)	\$ 13,904,509	\$ 11,900,000	\$ 12,750,000	\$ 13,500,000
Medicaid Reimbursement (B)			650,000	1,000,000
R.O.T.C. (C)	<u>502,459</u>	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

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

General Fund Expenditures

Anchorage School District
Fiscal Year 2006-2007

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2005-2006 Revised

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

FY 2006-2007 Projections

A General Administration	\$ 12,855,718	2.72 %
B Elementary Schools	134,801,491	28.48
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	3.54
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>

Anchorage School District
Fiscal Year 2006-2007

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2005-2006 Revised	% Of Total	FY 2006-2007 Projections	% Of Total
<u>GENERAL ADMINISTRATION</u>					
1001	School Board	\$ 446,575		\$ 476,896	
1002	Superintendent	1,280,487		1,309,594	
1004	Chief Financial Officer	301,358		327,016	
1006	Assistant Superintendent, Instruction	289,436		450,568	
1007	Assistant Superintendent, Support Services	213,931		223,246	
1010	Budgeting	455,834		500,943	
1011	Accounting	1,663,638		1,835,800	
1012	Purchasing	1,279,581		1,362,106	
1013	Risk Management	484,515		478,769	
1016	Human Resources	2,839,017		3,172,393	
1019	Demographic / GIS Services	155,529		154,782	
1023	Government Relations / Legislative Liaison	124,318			
1050	Communications	719,469		797,490	
1065	Warehouse	1,622,439		1,766,115	
	TOTAL GENERAL ADMINISTRATION	11,876,127	2.74%	12,855,718	2.72%
<u>ELEMENTARY SCHOOLS</u>					
1031	Elementary Education	1,065,913		1,148,057	
1100-1499	Elementary School Expenditures	124,005,104		133,653,434	
	TOTAL ELEMENTARY SCHOOLS	125,071,017	28.88%	134,801,491	28.48%
<u>MIDDLE SCHOOLS</u>					
1032	Middle School Education	452,260		472,267	
1034	Student Activities - Middle School	195,483		203,422	
1450, 1700-1799	Middle School Expenditures	44,824,167		47,939,554	
	TOTAL MIDDLE SCHOOLS	45,471,910	10.50%	48,615,243	10.27%
<u>HIGH SCHOOLS</u>					
1030	High School Education	430,053		481,476	
1033	Student Activities - High School	601,340		970,137	
1800-1899	High School Expenditures	83,045,362		90,840,748	
	TOTAL HIGH SCHOOLS	84,076,755	19.42%	92,292,361	19.49%

Org. No.	Description	FY 2005-2006 Revised	% Of Total	FY 2006-2007 Projections	% Of Total
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	351,334		382,035	
1603	Deaf	1,803,047		2,075,322	
1604	Blind/Visually Impaired	582,499		644,310	
1625	Whaley School	4,278,691		3,637,134	
1630	Providence Heights	116,710		116,479	
1638	Speech-Language	6,296,429		7,025,866	
1653	Psychology	3,696,712		4,069,716	
1655	OT/PT Program	2,839,096		3,152,123	
1658	Special Education - Middle School	6,979,811		7,770,627	
1660	Special Education - Elementary	19,905,721		27,154,113	
1663	Mt. Iliamna School	4,249,603		1,689,865	
1665	Special Education - High School	10,111,278		11,402,420	
1666	Special Education - Outreach	177,687		194,664	
1667	Alternative Career Education	1,459,330		1,778,206	
1670	Special Schools Program	1,253,802		1,588,335	
1673	Health Services	4,651,098		5,368,585	
1678	Special Ed Summer School	85,036		390,822	
1679	Unallocated Special Education Resources	<u>269,274</u>		<u>284,274</u>	
	TOTAL SPECIAL EDUCATION SERVICES	69,107,158	15.96%	78,724,896	16.63%
<u>INSTRUCTIONAL SUPPORT</u>					
1036	Curriculum & Instructional Services	3,846,465		3,031,569	
1037	Training and Professional Development	921,103		926,290	
1038	Assessment and Evaluation	972,876		1,002,950	
1039	Technology / M. I. S.	9,551,366		9,614,728	
1043	Music - Districtwide	2,984,617		3,189,591	
1045	Art - Districtwide	138,464		143,174	
1047	District Accountability			119,268	
1048	Grant Writer Services	268,595		282,737	
1049	Publications Services	990,898		1,154,838	
1051	Library Resources	540,760		568,020	
1052	Audio-Visual Services	1,055,431		1,119,949	
1067	Community Resources	<u>165,668</u>		<u>183,880</u>	
	TOTAL INSTRUCTIONAL SUPPORT	21,436,243	4.95%	21,336,994	4.51%
<u>GIFTED</u>					
1612	Gifted	<u>3,991,522</u>	.92%	<u>4,562,146</u>	0.96%
	TOTAL GIFTED	3,991,522		4,562,146	
<u>BILINGUAL / MULTICULTURAL EDUCATION</u>					
1680	Bilingual/Multicultural Education	<u>8,975,194</u>		<u>9,717,079</u>	
	TOTAL BILINGUAL / MULTICULTURAL EDUCATION	8,975,194	2.07%	9,717,079	2.05%

Org. No.	Description	FY 2005-2006 Revised	% Of Total	FY 2006-2007 Projections	% Of Total
<u>CHARTER SCHOOLS</u>					
1501	Charter School Administration			42,535	
1510	Aquarian Charter School	2,309,235		2,473,081	
1530	Eagle Academy Charter School	1,382,101		1,472,247	
1540	Family Partnership Charter School	1,891,860		2,015,552	
1545	Frontier Charter School	1,300,713		1,417,732	
1550	Highland Tech High Charter School	2,183,439		2,240,451	
1595	Winterberry Charter School	1,290,751		1,438,218	
1599	Unallocated Charter Schools	34,720		0	
	TOTAL CHARTER SCHOOLS	10,392,819	2.40%	11,099,816	2.34%
<u>RENTALS</u>					
1066	Rentals	633,671		766,774	
	TOTAL RENTALS	633,671	.15%	766,774	0.16%
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	87,534		88,609	
1080	Pupil Transportation - Administration	756,547		834,023	
1081	Bus Operations	14,388,642		14,692,881	
1082	Garage & Bus Maintenance	1,080,641		1,143,496	
	TOTAL PUPIL TRANSPORTATION SERVICES	16,313,364	3.78%	16,759,009	3.54%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	2,911,005		2,974,784	
1062	Security/Emergency Preparedness	372,107		225,059	
1063	Maintenance	16,003,702		17,049,453	
1064	Maintenance Projects	3,141,335		2,608,550	
1084	Facilities Maintenance - Vehicle Maintenance	1,277,030		1,164,552	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	23,705,179	5.47%	24,022,398	5.07%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	244,499		260,871	
1098	Sick Leave Bank	286,756		286,793	
1099	Fixed Charges	11,421,462		17,331,058	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	11,952,717	2.76%	17,878,722	3.78%
	TOTAL GENERAL FUND	\$ 433,003,676	100.00%	\$ 473,432,647	100.00%

Anchorage School District
Fiscal Year 2006-2007

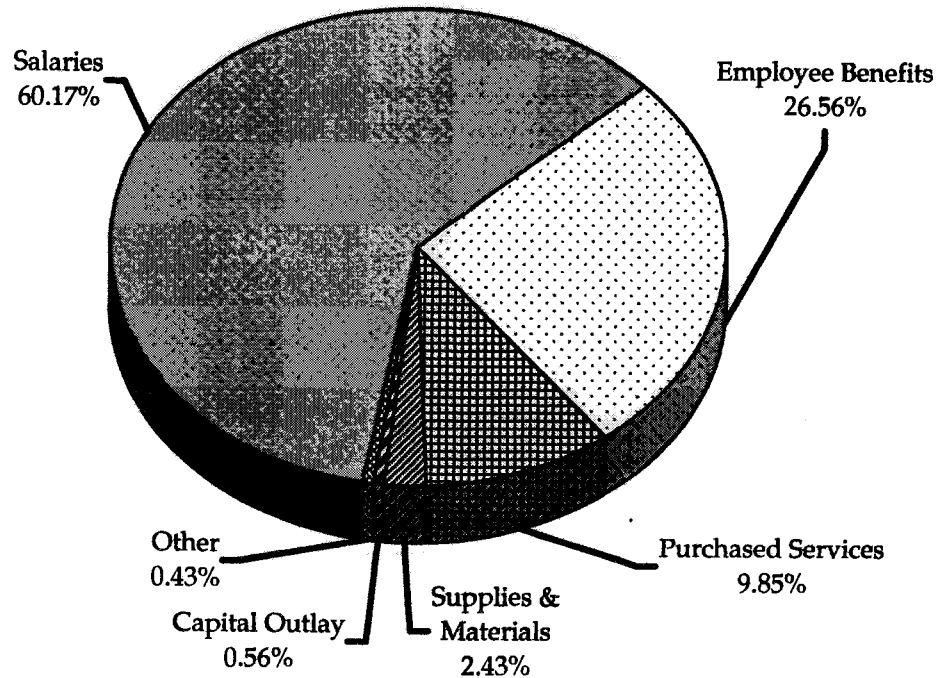
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

<u>Code</u>	<u>Object of Expenditure</u>	<u>FY 2004-2005</u>		<u>FY 2005-2006</u>		<u>FY 2006-2007</u>	
		<u>Revised</u>	<u>Percent</u>	<u>Revised</u>	<u>Percent</u>	<u>Projections</u>	<u>Percent</u>
1000	Salaries	\$ 253,960,073	63.79%	\$ 266,118,745	61.45%	\$ 284,869,236	60.17%
2000	Employee Benefits	88,046,364	22.12%	103,467,487	23.90%	125,744,671	26.56%
3000	Purchased Services	35,865,679	9.01%	45,761,427	10.57%	46,630,120	9.85%
4000	Supplies & Materials	13,539,792	3.40%	11,723,247	2.71%	11,520,735	2.43%
5000	Capital Outlay	3,635,959	0.91%	3,700,218	0.85%	2,653,397	0.56%
6000	Other	<u>3,059,370</u>	<u>0.77%</u>	<u>2,232,552</u>	<u>0.52%</u>	<u>2,014,488</u>	<u>0.43%</u>
	TOTAL	<u>\$ 398,107,237</u>	<u>100.00%</u>	<u>\$ 433,003,676</u>	<u>100.00%</u>	<u>\$ 473,432,647</u>	<u>100.00%</u>

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

Anchorage School District
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GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 284,869,236	60.17%
Employee Benefits	125,744,671	26.56%
Purchased Services	46,630,120	9.85%
Supplies & Materials	11,520,735	2.43%
Capital Outlay	2,653,397	0.56%
Other	<u>2,014,488</u>	<u>0.43%</u>
	<u>\$ 473,432,647</u>	<u>100.00%</u>

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

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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
1000	Pending Negot.- Salaries / Wages	\$	\$ 1,653,319	\$ 10,412,000	\$ 16,700,000
1011	School Board Fees	120,567	120,600	131,000	145,910
1100	Superintendent	135,019	135,020	136,990	141,100
1110	Asst. Superintendent Certificated	101,592	101,592	101,592	104,640
1111	Asst. Superintendent Classified	101,592	101,592	101,592	104,640
1170	Program Directors Certificated	987,199	987,199	1,292,384	1,160,725
1171	Program Directors Classified	1,494,249	1,569,358	1,547,544	1,666,832
1180	Other Professionals Certificated	791,427	779,514	646,811	669,119
1181	Other Professionals Classified	4,848,258	5,136,891	4,970,101	5,412,226
1191	Technical Classified	3,934,889	4,082,136	4,081,733	4,395,490
1201	Clerical-Classified	10,706,374	10,809,819	11,231,994	11,806,553
1211	Extra Help Classified	1,550,888	1,463,045	1,108,878	1,345,079
1220	Extra Help Certificated	529,742	583,998	208,046	198,811
1231	Teacher Assistants	13,824,556	13,800,348	14,719,514	15,806,058
1240	Nurses	3,441,454	3,694,472	3,761,435	4,128,312
1250	Coordinators - Certificated	96,353	96,353	77,355	82,844
1260	Sr. Curric. Specialists Certificated	620,132	604,468	680,847	577,666
1261	Sr. Curric. Specialists Classified	81,223	81,223	82,441	84,914
1271	Sick Leave Bank Classified	238,263	275,000	263,900	263,900
1280	Librarians	4,052,629	3,855,600	3,921,500	4,068,750
1290	Masters Degree Bonus	701,334	761,234	791,506	798,957
1300	Principals	10,496,775	10,491,952	11,104,898	11,741,790
1310	Elementary Teachers	62,014,625	63,283,093	62,744,584	65,179,062
1320	Secondary Teachers	45,476,927	47,656,610	47,743,210	49,419,882
1330	Added Duty Increment Certificated	3,391,879	3,595,402	3,228,557	3,565,437
1331	Added Duty Increment Classified	463,942	558,788	408,023	391,748
1340	Dept. Chairperson	536,531	562,331	560,407	809,800
1350	Added Days Certificated	2,882,991	3,086,836	2,775,448	2,855,140
1351	Added Days Classified	144,499	150,635	45,501	49,819
1360	Special Service Teachers	31,707,196	32,413,158	34,785,010	36,958,512
1370	Substitute Teachers Certificated	115,858	83,683	104,918	96,456
1371	Substitute Teachers Classified	5,985,708	5,209,719	5,109,461	5,285,507
1380	Personal Leave Certificated	551,865	914,526	940,048	1,033,257
1381	Personal Leave Classified	1,816,377	1,741,090	1,866,485	2,057,492
1390	Voc. - Ed. Teachers	4,625,331	4,838,400	4,908,200	5,160,750
1400	Counselors	5,053,580	4,667,040	4,786,760	4,966,500
1410	Recruitment Incentive	206,000	265,000	265,000	250,000
1501	Return to Work		5,000	3,000	3,000
1621	Bus Drivers	1,713,174	1,588,581	1,611,822	1,625,202
1631	Bus Attendants	426,786	418,500	425,046	446,206
1641	Drivers - Extra Help	329,422	215,000	215,000	215,000
1681	Cust. Security Spvrs.	460,351	464,291	506,654	536,250
1701	Custodians	9,635,630	9,567,147	9,872,603	10,072,197
1741	Custodians - Extra Help	453,068	390,000	396,275	400,145
1801	Maintenance	9,024,096	9,141,276	9,536,797	10,053,511
1841	Maintenance - Extra Help	267,297	339,204	277,000	277,000
1851	Home School Coordinators	2,096,665	2,139,999	2,212,052	2,338,424
1861	Noon Duty Attendants	786,063	920,031	916,823	918,623
1891	Wage Settlement Classified	60,000	60,000		
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	249,080,376	253,960,073	266,118,745	284,869,236

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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
2100	Group Life	580,390	587,524	594,181	603,633
2200	Group Medical	37,192,706	37,622,126	39,680,686	46,892,427
2250	Insurance - Other	11,000	11,000	11,000	11,000
2350	Employee Assistance	71,853	72,000	72,000	64,000
2400	Bus Drivers' Medical	599,921	589,872	615,266	615,000
2500	Workers' Compensation	4,124,974	3,928,350	4,313,643	4,251,828
2550	Unemployment Insurance	310,120	265,039	280,169	329,723
2600	Social Security	4,236,197	4,338,297	4,415,344	4,644,096
2610	Medicare	3,023,714	3,161,031	3,208,016	3,388,120
2700	T.R.S. - Cert. Retirement	27,976,004	28,968,964	38,414,533	49,733,496
2750	Prof. Affiliations	29,600	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	8,443,619	8,588,161	11,945,889	15,890,924
2900	Driver Pension Trust	184,704	184,000	186,760	190,424
2980	Attrition Benefits		-300,000	-300,000	-900,000
2000's	EMPLOYEE BENEFITS	86,784,802	88,046,364	103,467,487	125,744,671
3010	Contract. Services - Admin.	2,120,333	2,160,292	3,643,219	2,105,442
3020	Indirect Cost	-1,956,713	-1,980,800	-2,294,800	-2,130,600
3030	Contract. Services - Instr.	2,353,605	2,476,711	3,550,286	4,675,303
3040	ASD Contracted Services	12,659	11,983		
3050	Equipment Repair	642,551	720,902	755,279	724,983
3060	Cont. Services - Custodial	43,230	44,230	34,010	34,010
3070	Cont. Services - Grounds	882,071	892,120	1,380,380	1,016,200
3080	Cont. Services - Buildings	2,697,316	2,727,245	2,868,175	2,959,095
3090	Stipend Payments - Admin.	21,027	21,028	18,000	18,000
3100	Legal Fees	724,777	859,836	885,000	881,000
3120	Cont. Transportation	9,605,006	9,777,362	10,195,500	10,207,200
3130	Activity Trips	366,250	381,521	418,785	444,000
3140	Transfer - Fld./Act. Trips	-372,996	-350,000	-350,000	-375,000
3150	Stipend - Student	22,706	23,860	17,000	17,000
3160	Student Travel	138,441	139,377	129,600	175,600
3200	Rental Land & Bldgs.	2,432,282	2,438,009	3,089,551	2,952,212
3210	Rental - Equipment	48,834	58,693	67,038	67,339
3220	Copiers	1,498,944	1,466,520	1,396,554	1,404,499
3230	Advertising				131,950
3400	Board Contingency	6,600	6,600	6,600	6,600
3410	Cont. Services - Board	38,726	38,750	38,750	38,750
3430	Mileage In-District	347,862	356,474	359,671	382,192
3500	Heat For Buildings	2,641,134	2,644,390	3,267,700	4,180,000
3510	Water and Sewer	401,911	445,575	528,700	507,600
3520	Electricity	6,790,089	6,950,008	7,500,400	8,498,500
3530	Telephone	2,186,656	2,293,046	2,510,467	2,534,627
3540	Refuse	502,735	671,647	709,500	618,900
3600	Travel Out-of-District	156,593	165,302	121,950	139,550
3610	Registration/Membership Fees	133,899	137,300	42,273	54,462
3650	Reimbursement Expense	1,290	2,000	2,000	1,000
3750	Data Processing	1,616	1,616	1,616	1,616
3980	Unallocated Adjustments	212,968	284,082	4,868,223	4,358,090
3000's	PURCHASED SERVICES	34,702,402	35,865,679	45,761,427	46,630,120

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GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2004-2005 Audited Actual	FY 2004-2005 Revised	FY 2005-2006 Revised	FY 2006-2007 Projections
4010	Office Supplies	1,384,804	1,476,147	1,654,606	1,556,294
4020	Textbooks	2,359,199	2,470,539	2,650,476	1,529,715
4030	Library A/V Supplies	543,390	571,349	593,799	514,362
4040	Teaching Supplies	4,843,554	4,925,237	3,229,857	4,015,567
4050	Health Supplies	94,619	100,405	98,975	102,681
4060	Meals and Food	110,647	129,928	105,902	110,574
4100	Fuel	730,117	731,980	685,700	959,450
4110	Oil, Grease, & Lube	47,741	47,752	65,453	66,328
4120	Tires	42,400	42,400	50,880	54,816
4130	Repair Parts	650,663	665,233	728,650	747,350
4140	Garage Supplies	20,353	20,500	20,500	20,500
4200	Custodial Supplies	911,683	918,357	552,449	542,598
4250	Bldgs. / Grounds Supplies	1,472,674	1,405,525	1,254,000	1,268,500
4260	Warehouse Supplies	9,834	10,500	8,500	8,500
4880	Self-Insured Supplies	3,299	24,440	24,000	24,000
4980	Inventory Adjustment	-4,101	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	13,220,876	13,539,792	11,723,247	11,520,735
5400	Expendable Equipment	620,457	614,024	451,303	345,659
5410	Replacement Equipment	482,037	527,811	1,073,398	498,160
5440	New Equipment	1,973,944	2,039,731	1,732,689	1,315,772
5460	Other Capital Outlay Expense	463,599	402,861	387,828	438,806
5480	Remodeling	181	1,172		
5880	Self-Insured Equipment	246	50,360	55,000	55,000
5000's	CAPITAL OUTLAY	3,540,464	3,635,959	3,700,218	2,653,397
6010	ASAA Dues	115,716	117,116	113,325	111,725
6020	Pupil Activity Expense	298,242	300,959	284,770	205,770
6050	Property Insurance	851,075	950,000	1,067,000	921,000
6060	Fidelity Bond	3,517	3,250	4,050	8,300
6070	Liability Insurance	1,090,449	1,092,145	733,407	737,693
6080	Bad Debt Expense	2,170	20,000	20,000	20,000
6100	Settlements	65,900	65,900		
6230	Transfer to Municipality	500,000	505,000	5,000	5,000
6550	NSF - Bad Checks	6,557	5,000	5,000	5,000
6000's	OTHER EXPENDITURES	2,933,626	3,059,370	2,232,552	2,014,488
	TOTAL	\$ 390,262,546	\$ 398,107,237	\$ 433,003,676	\$ 473,432,647
1000's	Salaries and Wages	\$ 249,080,376	\$ 253,960,073	\$ 266,118,745	\$ 284,869,236
2000's	Employee Benefits	86,784,802	88,046,364	103,467,487	125,744,671
3000's	Purchased Services	34,702,402	35,865,679	45,761,427	46,630,120
4000's	Supplies and Materials	13,220,876	13,539,792	11,723,247	11,520,735
5000's	Capital Outlay	3,540,464	3,635,959	3,700,218	2,653,397
6000's	Other Expenditures	2,933,626	3,059,370	2,232,552	2,014,488
	TOTAL	\$ 390,262,546	\$ 398,107,237	\$ 433,003,676	\$ 473,432,647

Anchorage School District
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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ABBOTT LOOP (1100)	AIRPORT HEIGHTS (1110)	ALPENGLOW (1112)	AURORA (1114)	BAXTER (1115)	BAYSHORE (1116)	BEAR VALLEY (1118)	BIRCHWOOD ABC (1120)	BOWMAN (1125)
1191	Technical									
1201	Clerical	48,332	46,485	57,951	52,572	45,142	54,405	56,198	45,817	64,817
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	500	1,200	1,425	1,200
1231	Teacher Assistants	32,316	19,328	27,226	27,226	21,700	26,335	19,122	18,347	26,506
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,523	2,644	5,288	4,160	4,935	6,286	6,110	3,737	4,700
1300	Principals	86,360	89,503	84,217	72,517	72,517	84,217	72,517	76,711	125,320
1310	Elementary Teachers	1,181,250	538,125	1,128,750	876,750	1,050,000	1,351,875	1,312,500	782,250	997,500
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,258	3,476	1,226	1,056	1,056	1,226	1,056	1,117	3,997
1371	Substitute Teachers Classified	35,190	16,815	33,690	26,490	31,440	40,065	38,940	23,790	29,940
1380	Personal Leave Certificated	6,768	3,240	6,480	5,098	6,048	7,704	7,488	4,579	5,760
1381	Personal Leave Classified	7,922	6,661	9,111	8,391	7,744	7,747	7,632	6,919	8,949
1400	Counselors									
1701	Custodians	72,991	63,937	93,644	84,503	86,671	68,990	73,357	71,772	82,178
1741	Custodians - Extra Help	130	135	135	135	130	130	140	125	130
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	19,463	15,570	15,570
2100	Group Life	3,329	1,793	3,237	2,661	3,031	3,732	3,612	2,381	3,034
2200	Group Medical	245,400	138,300	241,200	200,880	228,600	272,700	266,400	181,560	224,700
2500	Workers' Compensation	19,748	12,838	21,129	17,814	19,502	20,949	20,861	15,692	19,332
2550	Unemployment Insurance	1,910	1,060	1,871	1,516	1,725	2,119	2,060	1,366	1,751
2600	Social Security	13,259	10,320	14,803	13,410	13,008	13,251	13,395	11,393	14,215
2610	Medicare	18,922	10,555	18,653	15,303	17,286	20,965	20,524	13,699	17,447
2700	T.R.S.-Certificated Retirement	345,467	179,649	331,251	262,645	307,690	389,264	375,940	239,181	308,533
2800	P.E.R.S.-Classified Retirement	37,290	31,497	43,396	39,876	37,258	36,341	36,088	32,995	42,106
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	510	320	340	415	440	648	660	735
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	10,250	4,750	9,400	7,250	9,400	11,350	11,550	6,400	9,950
3430	Mileage/In-District	600	200	700	300	300	525	740	1,500	1,000
3500	Heat for Buildings	35,000	18,400	25,600	27,500	50,000	39,700	31,000	32,900	51,900
3510	Water and Sewer	4,000	3,400	4,200	20,700	3,600	4,100		2,200	4,900
3520	Electricity	67,500	38,500	69,300	48,100	73,500	70,400	53,600	51,300	86,600
3530	Telephone	8,800	13,800	24,400	7,800	14,500	14,900	13,200	16,700	14,800
3540	Refuse	5,400	4,900	2,800	2,500	5,500	5,500	7,200	5,500	3,600
3980	Unallocated Adjustments									
4010	Office Supplies	3,000	1,200	2,000	6,068	3,000	2,974	1,700	1,020	2,100
4020	Textbooks	14,029	8,268	11,397	10,481	16,468	16,958	24,307	7,695	14,227
4030	Library A/V Supplies	4,190	2,664	3,300	3,783	4,000	5,451	3,788	4,010	4,500
4040	Teaching Supplies	20,835	8,561	21,575	9,256	17,518	19,822	17,162	12,288	19,794
4050	Health Supplies	600	297	500	287	392	550	448	605	900
4060	Meals and Food	500		400	500	200	496	200	200	200
4130	Repair Parts								25	
4200	Custodial Supplies	274	75	250	75	275	900	159	150	425
5400	Expendable Equipment	974	1,503	900	983	405	867	698	750	1,000
5410	Replacement Equipment	1,000		1,000					750	
5440	New Equipment	1,000		2,500	920		4,831	2,154	1,200	1,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 2,418,332	\$ 1,356,342	\$ 2,380,645	\$ 1,936,691	\$ 2,231,801	\$ 2,683,985	\$ 2,583,007	\$ 1,756,129	\$ 2,275,166

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	CAMPBELL (1130)	CHESTER VALLEY (1140)	CHINOOK (1150)	CHUGACH OPTIONAL (1160)	CHUGIAK (1170)	COLLEGE GATE (1174)	CREEKSIDE PARK (1180)	DENALI (1190)	EAGLE RIVER (1200)
1191	Technical									
1201	Clerical	45,104	48,117	47,497	47,591	56,564	52,535	51,882	56,784	48,355
1211	Extra Help	1,425	1,425	500	1,425	1,200	1,425	1,425	1,425	1,425
1231	Teacher Assistants	55,100	17,209	39,218	17,958	36,872	32,181	28,509	29,777	17,816
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	5,053	3,349	6,392	2,879	5,969	4,371	5,205	5,053	4,289
1300	Principals	79,360	86,360	74,614	72,517	88,503	84,217	89,503	81,789	72,517
1310	Elementary Teachers	1,023,750	695,625	1,323,000	590,625	1,281,000	871,500	1,057,875	1,023,750	853,125
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,156	1,258	1,087	1,056	1,289	1,226	4,345	1,191	1,056
1371	Substitute Teachers Classified	32,190	21,315	40,740	18,315	38,040	27,840	33,165	32,190	27,315
1380	Personal Leave Certificated	6,192	4,104	7,834	3,528	7,315	5,357	6,379	6,192	5,256
1381	Personal Leave Classified	9,586	6,648	8,772	6,696	9,009	9,049	7,892	8,841	6,993
1400	Counselors	52,500		52,500			52,500	52,500	52,500	52,500
1701	Custodians	84,990	64,255	84,132	65,053	80,823	92,840	72,666	85,868	70,866
1741	Custodians - Extra Help	130	135	125	135	130	125	130	130	130
1861	Noon Duty Attendants	15,570	11,678	19,463	11,678	15,570	15,570	15,570	15,570	15,570
2100	Group Life	3,169	2,153	3,842	1,913	3,618	2,769	3,165	3,117	2,671
2200	Group Medical	232,800	163,500	280,680	146,700	265,560	208,440	234,060	232,800	201,300
2500	Workers' Compensation	19,958	14,279	22,524	13,249	21,509	19,149	19,114	19,936	16,738
2550	Unemployment Insurance	1,807	1,254	2,169	1,104	2,066	1,608	1,827	1,793	1,520
2600	Social Security	15,134	10,588	14,908	10,469	14,769	14,357	13,096	14,295	11,684
2610	Medicare	18,100	12,474	21,634	11,184	20,472	16,094	18,079	17,904	15,246
2700	T.R.S.-Certificated Retirement	316,320	219,205	392,873	188,253	371,967	278,016	328,659	316,961	270,153
2800	P.E.R.S.-Classified Retirement	44,942	31,456	41,460	31,704	42,289	43,088	37,147	41,846	33,263
3030	Contractual Services-Instruction								2,275	
3050	Equipment Repair	610	490	510	340	330	935	340	585	510
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	8,700	7,150	11,450	5,300	10,300	6,600	9,450	9,150	7,900
3430	Mileage/In-District	545	325	800	250	300	500		400	750
3500	Heat for Buildings	36,400	20,400	30,900	22,700	28,000	28,000	39,000	36,900	24,100
3510	Water and Sewer	4,200	3,600	4,700	3,400	2,600	3,400	3,900	9,100	3,300
3520	Electricity	64,400	43,300	73,900	40,900	63,900	45,400	74,100	58,000	50,500
3530	Telephone	13,400	14,600	11,300	16,900	14,900	9,700	14,700	15,700	13,800
3540	Refuse	5,000	5,500	5,700	4,400	5,500	4,800	5,500	3,200	5,500
3980	Unallocated Adjustments									
4010	Office Supplies	2,414	1,900	1,522	4,235	1,500	1,000	3,000	6,000	1,700
4020	Textbooks	11,437	9,241	19,504	4,855	11,359	12,275	13,304	3,454	7,294
4030	Library A/V Supplies	2,000	3,431	3,008	2,117	4,000	2,982	4,000	8,825	2,640
4040	Teaching Supplies	16,400	12,358	18,000	10,026	26,420	10,509	16,000	19,210	18,570
4050	Health Supplies	375	694	547	838	500	391	795	279	608
4060	Meals and Food	200	250	200	200	300	300	300	400	250
4130	Repair Parts					50	50	150		
4200	Custodial Supplies	200	325	75	250	150	500	400	122	75
5400	Expendable Equipment	2,300	1,676	3,510		500		1,464		1,486
5410	Replacement Equipment	2,000		4,500	560	1,500				
5440	New Equipment	2,000				500	3,000	1,500		1,380
5460	Equipment Replacement Fund		516		417					
6020	Pupil Activity Expense									
TOTALS		\$ 2,296,767	\$ 1,601,993	\$ 2,735,940	\$ 1,421,570	\$ 2,596,993	\$ 2,024,449	\$ 2,329,946	\$ 2,283,162	\$ 1,930,001

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	FAIRVIEW (1210)	FIRE LAKE (1215)	GIRDWOOD (1220)	GOVERNMENT HILL (1230)	HOMESTEAD (1235)	HUFFMAN (1237)	INLET VIEW (1240)	KASUUN (1242)	KENNEDY (1244)	KLATT (1245)
1191	Technical										
1201	Clerical	57,693	38,392	44,812	52,604	51,648	49,924	48,001	54,310		62,031
1211	Extra Help	1,425	1,425	1,425	1,200	1,425	1,425	1,425	1,425		1,425
1231	Teacher Assistants	28,994	21,200	8,690	18,317	19,081	17,569	17,209	26,335		20,555
1280	Librarians	52,500	52,500	26,250	52,500	52,500	52,500	52,500	52,500		52,500
1290	Masters Degree Bonus	5,111	3,290	2,163	5,640	4,077	4,442	2,679	5,593		4,406
1300	Principals	117,606	81,789	81,789	84,217	89,503	88,503	79,360	70,420		81,789
1310	Elementary Teachers	1,036,875	682,500	378,000	1,155,000	858,375	939,750	546,000	1,197,000		931,875
1320	Secondary Teachers			78,750							
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600		5,600
1331	Added Duty Increment Classified			16,050							
1340	Department Chairperson	800	1,750	1,750	1,750	1,750	1,750	1,750	1,750		1,750
1350	Added Days Certificated	1,713	1,191	1,191	1,226	5,214	1,289	1,156	1,026		1,191
1371	Substitute Teachers Classified	32,565	20,940	13,590	35,940	25,965	28,290	17,040	35,640		28,065
1380	Personal Leave Certificated	6,264	4,032	2,650	6,912	4,997	5,443	3,283	6,854		5,400
1381	Personal Leave Classified	8,383	6,751	5,931	7,850	7,277	7,199	6,627	8,367		8,033
1400	Counselors	52,500			52,500						
1701	Custodians	75,535	73,859	63,413	83,814	71,324	73,736	63,937	82,890		72,971
1741	Custodians - Extra Help	135	135	130	125	130	135	135	130		130
1861	Noon Duty Attendants	15,570	11,678	7,785	15,570	15,570	15,570	11,678	15,570		11,678
2100	Group Life	3,237	2,153	1,520	3,398	2,563	2,749	1,811	3,396		2,731
2200	Group Medical	239,400	165,600	121,080	253,800	193,740	206,760	139,560	252,120		205,500
2500	Workers' Compensation	19,453	14,922	11,698	20,851	16,571	17,470	12,794	20,635		17,369
2550	Unemployment Insurance	1,843	1,237	909	1,943	1,491	1,588	1,054	1,922		1,583
2600	Social Security	13,658	10,812	10,034	13,355	11,930	12,019	10,296	13,929		12,702
2610	Medicare	18,386	12,368	9,165	19,259	14,799	15,737	10,612	19,264		15,801
2700	T.R.S.-Certificated Retirement	329,575	214,586	149,066	351,726	263,365	283,242	178,455	345,357		279,424
2800	P.E.R.S.-Classified Retirement	39,372	32,395	32,275	37,553	34,480	34,281	31,350	39,688		37,755
3030	Contractual Services-Instruction										
3050	Equipment Repair	925	340	280	510	1,010	2,250	510	4,956		565
3130	Activity Trips			3,600							
3210	Rental-Equipment		660								
3220	Copiers	8,750	6,000	3,650	10,600	7,200	8,400	4,550	9,950		8,800
3430	Mileage/In-District	250	1,300	3,000	600	2,300	400	750	650		550
3500	Heat for Buildings	31,500	27,600	12,200	33,000	22,500	28,500	22,600	38,900	28,100	32,900
3510	Water and Sewer	3,800	4,600	800	3,400	2,800		2,600	4,200	10,600	3,100
3520	Electricity	62,500	44,600	36,300	54,000	54,400	72,300	30,000	79,300	20,900	47,300
3530	Telephone	12,900	11,700	10,100	13,100	17,800	12,100	15,400	15,300	8,600	14,500
3540	Refuse	3,900	5,500	3,700	7,800	5,800	8,200	3,800	3,200	8,400	5,600
3980	Unallocated Adjustments										
4010	Office Supplies	3,500	2,300	1,260	1,500	550	4,000	1,525	500		2,000
4020	Textbooks	10,495	9,050	3,733	7,623	12,212	11,499	7,242	7,993		11,677
4030	Library A/V Supplies	5,325	4,580	3,000	2,423	3,998	4,000	1,001	7,396		3,500
4040	Teaching Supplies	16,504	10,160	5,631	28,825	15,347	15,224	10,639	20,767		13,516
4050	Health Supplies	500	225	168	474	966	700	500	483		550
4060	Meals and Food	300	200	150	200		300	215	500		300
4130	Repair Parts							100			
4200	Custodial Supplies	225	75	264	250	150	200	500	100		400
5400	Expendable Equipment			550	1,000				1,500		850
5410	Replacement Equipment			700							3,800
5440	New Equipment		1,000						5,454		
5460	Equipment Replacement Fund			1,633	1,633						
6020	Pupil Activity Expense			3,000							
TOTALS		\$ 2,325,567	\$ 1,590,995	\$ 1,169,435	\$ 2,449,588	\$ 1,900,408	\$ 2,035,044	\$ 1,346,244	\$ 2,462,870	\$ 76,600	\$ 2,012,172

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ACCOUNT NO.	ACCOUNT NAME	KINCAID (1246)	LAKE HOOD (1248)	LAKE OTIS (1250)	MT. SPURR (1257)	MT. VIEW (1260)	MULDOON (1270)	NORTH STAR (1280)	NORTHERN LIGHTS ABC (1290)	NORTHWOOD (1300)
1191	Technical					26,179				
1201	Clerical	60,104	50,953	45,297	36,694	46,184	41,998	50,129	66,030	62,356
1211	Extra Help	1,200	1,425	1,425	1,425	1,425	1,425	1,200	500	1,425
1231	Teacher Assistants	31,092	30,133	29,815	25,557	28,509	27,214	30,061		25,911
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500		52,500	52,500
1290	Masters Degree Bonus	5,793	5,029	5,053	3,525	4,113	4,700	4,935	6,651	4,230
1300	Principals	89,503	70,420	84,217	86,360	114,129	74,614	89,503	79,360	72,517
1310	Elementary Teachers	1,241,625	1,071,000	1,023,750	735,000	813,750	945,000	997,500	1,197,000	840,000
1320	Secondary Teachers								236,250	
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	800	1,750	800	1,750	1,750
1350	Added Days Certificated	3,476	1,026	1,226	1,258	1,662	1,087	3,476	1,156	1,056
1371	Substitute Teachers Classified	36,915	32,040	32,190	22,440	26,190	29,940	31,440	41,850	26,940
1380	Personal Leave Certificated	7,099	6,163	6,192	4,320	5,040	5,760	6,048	8,150	5,184
1381	Personal Leave Classified	9,129	8,914	8,357	6,028	8,017	7,290	8,589	7,712	8,459
1400	Counselors			52,500		52,500	52,500	52,500		52,500
1701	Custodians	86,344	94,477	89,742	54,407	82,700	73,559	88,409	86,999	75,199
1741	Custodians - Extra Help	125	135	135		130	135	130	140	135
1861	Noon Duty Attendants	15,570	15,570	15,570	11,678	15,570	11,678	15,570	15,570	11,678
2100	Group Life	3,502	3,105	3,117	2,269	2,824	2,907	3,064	3,876	2,670
2200	Group Medical	259,260	231,960	232,800	169,800	209,100	216,000	228,600	289,920	199,200
2500	Workers' Compensation	21,646	20,505	20,202	13,724	18,105	17,846	19,941	23,138	17,168
2550	Unemployment Insurance	2,024	1,776	1,787	1,288	1,578	1,642	1,767	2,221	1,531
2600	Social Security	14,909	14,486	13,796	9,810	14,563	11,980	13,982	13,564	13,151
2610	Medicare	20,063	17,884	17,788	12,764	15,922	16,418	17,549	22,013	15,430
2700	T.R.S.-Certificated Retirement	362,559	312,597	317,601	229,442	270,645	294,593	312,489	409,140	266,740
2800	P.E.R.S.-Classified Retirement	43,084	42,606	40,010	28,290	44,547	34,655	40,917	37,143	39,672
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	340	340	565	340	340	510	1,045	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	11,100	9,000	9,250	6,050	7,200	8,500	8,950	12,700	8,800
3430	Mileage/In-District	500	400	300	300	790	200	2,000	600	300
3500	Heat for Buildings	32,800	41,600	25,200	25,000	34,800	42,200	44,600	23,400	42,100
3510	Water and Sewer	4,400	3,800	5,100	16,000	5,500	3,600	3,700	3,400	3,600
3520	Electricity	87,600	71,200	47,800	36,700	57,000	72,400	54,400	76,200	60,000
3530	Telephone	14,200	13,700	11,600	15,200	19,600	15,900	11,500	8,200	9,600
3540	Refuse	2,900	3,400	7,500	1,800	10,700	3,100	11,200	3,200	5,500
3980	Unallocated Adjustments									
4010	Office Supplies	2,000	4,000	6,000	1,083	3,671	2,500	1,816	5,000	2,100
4020	Textbooks	15,317	15,959	12,439	8,280	12,098	11,155	11,245	20,400	4,650
4030	Library A/V Supplies	6,500	3,250	3,363	2,200	1,738	5,000	3,265	7,000	1,955
4040	Teaching Supplies	25,567	14,905	14,031	10,000	11,191	14,188	19,258	17,300	24,432
4050	Health Supplies	1,947	418	475	750	439	950	110	851	260
4060	Meals and Food	400	200	500	200	250	300	300	300	150
4130	Repair Parts									
4200	Custodial Supplies	125	325	100	100	450	250	200	375	75
5400	Expendable Equipment		1,407	283	3,450				1,493	1,660
5410	Replacement Equipment							750	1,492	
5440	New Equipment			1,799	1,700		2,000	760		
5460	Equipment Replacement Fund			530						
6020	Pupil Activity Expense									
	TOTALS	\$ 2,580,398	\$ 2,275,958	\$ 2,249,030	\$ 1,645,307	\$ 2,028,049	\$ 2,115,374	\$ 2,251,263	\$ 2,791,189	\$ 1,968,524

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ACCOUNT NO.	ACCOUNT NAME	NUNAKA VALLEY (1310)	OCEAN VIEW (1315)	O'MALLEY (1320)	ORION (1324)	PTARMIGAN (1328)	RABBIT CREEK (1330)	RAVENWOOD (1335)	ROGERS PARK (1340)	RUSSIAN JACK (1345)
1191	Technical									
1201	Clerical	36,871	64,135	47,610	41,364	38,293	45,902	55,474	66,020	42,849
1211	Extra Help	1,425	500	1,425	1,425	1,425	1,425	1,425	500	1,425
1231	Teacher Assistants	17,392	36,898	17,958	26,866	29,455	18,594	29,498	19,152	22,800
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	3,349	5,675	3,466	4,136	4,677	3,772	5,123	4,794	4,207
1300	Principals	72,517	86,360	74,614	76,711	114,129	89,503	79,360	79,360	81,789
1310	Elementary Teachers	695,625	1,215,375	721,875	871,500	939,750	790,125	1,092,000	1,018,500	834,750
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1331	Added Duty Increment Classified									
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
1350	Added Days Certificated	1,056	1,258	1,087	1,117	1,662	2,607	1,156	1,156	1,191
1371	Substitute Teachers Classified	21,315	36,165	22,065	26,340	29,790	24,015	32,640	30,540	26,790
1380	Personal Leave Certificated	4,104	6,955	4,248	5,069	5,731	4,622	6,278	5,875	5,155
1381	Personal Leave Classified	6,367	9,707	7,150	7,795	7,627	6,900	8,211	8,234	7,468
1400	Counselors					52,500				52,500
1701	Custodians	72,157	86,605	75,094	86,050	82,922	70,934	73,894	74,149	82,066
1741	Custodians - Extra Help	125	140	130	130	130	135	135	130	135
1861	Noon Duty Attendants	11,678	15,570	15,570	11,678	15,570	15,570	11,678	15,570	11,678
2100	Group Life	2,183	3,476	2,251	2,649	3,015	2,399	3,123	2,944	2,659
2200	Group Medical	167,700	255,060	171,900	200,040	223,860	182,820	231,120	219,360	202,560
2500	Workers' Compensation	14,759	21,461	15,422	17,801	19,016	15,823	18,940	18,308	17,615
2550	Unemployment Insurance	1,234	1,994	1,291	1,498	1,699	1,392	1,789	1,698	1,515
2600	Social Security	10,375	15,482	11,593	12,501	12,723	11,375	13,203	13,286	12,103
2610	Medicare	12,421	19,851	13,023	15,029	17,001	13,813	17,837	16,976	15,125
2700	T.R.S.-Certificated Retirement	215,553	354,340	222,931	262,386	303,652	244,943	320,415	301,305	267,821
2800	P.E.R.S.-Classified Retirement	30,687	45,537	34,142	37,445	36,569	32,874	38,557	38,667	35,854
3030	Contractual Services-Instruction									
3050	Equipment Repair	490	420	680	660	670	340	490	715	75
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	7,300	10,550	7,350	8,450	8,700	6,950	10,000	11,550	7,550
3430	Mileage/In-District	300	600	600	400		450	800	600	650
3500	Heat for Buildings	28,700	29,600	32,200	45,000	36,500	35,900	30,500	32,600	38,500
3510	Water and Sewer	2,200	2,900		16,500	4,500	5,500		3,900	4,300
3520	Electricity	49,700	78,700	55,800	65,600	88,200	48,200	48,000	55,000	83,000
3530	Telephone	10,800	13,200	9,600	13,200	16,500	10,900	10,000	8,600	12,300
3540	Refuse	3,000	5,500	5,500	3,600	5,900	8,500	5,500	7,700	3,000
3980	Unallocated Adjustments									
4010	Office Supplies	1,000	5,000	3,000	1,083	1,000	2,500	4,087	3,000	985
4020	Textbooks	10,136	8,683	5,874	6,317	13,891	6,892	12,720	25,344	8,076
4030	Library A/V Supplies	2,500	10,000	1,500	2,960	1,896	3,574	4,270	7,700	3,950
4040	Teaching Supplies	14,418	21,143	18,560	21,628	19,437	16,232	17,476	17,966	19,376
4050	Health Supplies	975	684	300	461	737	742	212	325	500
4060	Meals and Food	200	400	400	200	500	300	300	300	250
4130	Repair Parts						200			
4200	Custodial Supplies	450	727	500	452	385	775	150	200	225
5400	Expendable Equipment	1,110	3,000	500	1,990			1,274	1,123	2,125
5410	Replacement Equipment						1,763		1,577	
5440	New Equipment				340			575		
5460	Equipment Replacement Fund								1,060	630
6020	Pupil Activity Expense									
TOTALS		\$ 1,592,022	\$ 2,533,501	\$ 1,667,059	\$ 1,958,221	\$ 2,199,862	\$ 1,789,111	\$ 2,248,060	\$ 2,175,634	\$ 1,975,397

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	SAND LAKE (1350)	SCENIC PARK (1360)	SPRING HILL (1362)	TRAILSIDE (1363)	SUSITNA (1364)	TAKU (1365)	TUDOR (1370)	TURNAGAIN (1380)	TYSON, WILLIAM (1384)
1191	Technical									
1201	Clerical	66,358	64,335	47,982	61,237	43,299	42,546	50,578	46,324	54,172
1211	Extra Help	500	1,200	1,425	1,200	1,200	1,425	1,200	1,425	1,425
1231	Teacher Assistants	46,043	29,069	27,467	30,219	36,783	30,158	36,941	17,209	26,070
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	6,815	5,229	4,277	5,875	6,110	5,053	6,557	3,878	4,700
1300	Principals	151,325	141,943	86,360	89,503	116,226	74,614	151,601	84,217	127,527
1310	Elementary Teachers	1,470,000	1,115,625	903,000	1,260,000	1,312,500	1,023,750	1,359,750	813,750	945,000
1320	Secondary Teachers									
1330	Added Duty Increment Certificated	5,600	4,800	5,600	5,600	5,600	4,000	5,600	5,600	5,600
1331	Added Duty Increment Classified		800				1,600			
1340	Department Chairperson	800	1,750	1,750	1,750	800	1,750	1,750	1,750	800
1350	Added Days Certificated	2,204	2,067	1,258	3,476	1,693	1,087	2,208	1,226	5,768
1371	Substitute Teachers Classified	43,440	33,315	27,240	37,440	38,940	32,190	41,790	24,690	29,940
1380	Personal Leave Certificated	8,352	6,408	5,242	7,200	7,488	6,192	8,035	4,752	5,760
1381	Personal Leave Classified	10,429	8,743	7,618	9,105	8,408	7,616	8,317	7,015	8,410
1400	Counselors						52,500	52,500		52,500
1701	Custodians	88,131	74,962	72,891	85,471	84,503	76,347	72,991	74,688	84,360
1741	Custodians - Extra Help	135	135	130	135	135	135	130	135	125
1861	Noon Duty Attendants	19,463	15,570	15,570	15,570	15,570	11,678	15,570	15,570	15,570
2100	Group Life	4,275	3,364	2,691	3,544	3,780	3,087	4,072	2,461	3,025
2200	Group Medical	304,800	243,900	200,880	262,200	275,100	228,600	291,360	186,600	224,700
2500	Workers' Compensation	24,686	19,935	17,106	21,742	22,255	18,859	22,551	16,311	19,455
2550	Unemployment Insurance	2,423	1,914	1,548	2,047	2,128	1,751	2,296	1,417	1,745
2600	Social Security	17,019	14,144	12,419	14,902	14,187	12,629	14,106	11,597	13,643
2610	Medicare	24,207	19,272	15,389	20,282	21,184	17,490	22,833	14,127	17,339
2700	T.R.S.-Certificated Retirement	437,432	342,859	273,122	367,336	387,223	314,652	422,736	249,351	309,321
2800	P.E.R.S.-Classified Retirement	48,662	41,055	36,005	42,937	39,945	36,565	38,955	33,552	39,947
3030	Contractual Services-Instruction									
3050	Equipment Repair	795	340	810	490	340	510	780	170	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	12,400	9,200	7,550	10,850	10,650	9,100	11,450	8,050	8,450
3430	Mileage/In-District	500	200	500	1,000	500	450	600	500	600
3500	Heat for Buildings	26,800	29,000	27,400	32,100	29,700	23,800	25,200	27,300	39,300
3510	Water and Sewer	7,300	3,300	4,600	3,900	4,400	3,700	4,200	3,500	5,100
3520	Electricity	63,000	73,500	53,400	74,300	59,900	58,700	61,500	48,800	58,100
3530	Telephone	12,400	13,400	10,800	13,600	11,800	13,900	8,500	14,700	19,600
3540	Refuse	5,600	3,500	8,200	3,600	5,500	5,500	5,500	5,500	3,300
3980	Unallocated Adjustments									
4010	Office Supplies	3,011	1,000	700	2,240	4,700	5,011	2,650	1,000	4,635
4020	Textbooks	15,301	12,830	9,841	11,583	12,595	12,077	14,216	7,568	7,114
4030	Library A/V Supplies	5,126	6,840	3,832	11,452	5,269	2,825	6,000	1,608	5,761
4040	Teaching Supplies	25,991	19,712	13,565	19,039	23,855	15,919	22,730	21,054	12,700
4050	Health Supplies	1,069	687	740	688	735	439	550	350	447
4060	Meals and Food	400	350	250	350	400		200	300	450
4130	Repair Parts	150	25	200				50		
4200	Custodial Supplies	708	225	350	475	475	275	350	300	100
5400	Expendable Equipment	2,010	535	3,817		818		3,328	690	
5410	Replacement Equipment			3,230						1,143
5440	New Equipment	3,000	534		2,748	1,100		1,800		2,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 3,021,160	\$ 2,420,072	\$ 1,969,255	\$ 2,589,686	\$ 2,670,294	\$ 2,210,980	\$ 2,856,531	\$ 1,811,535	\$ 2,218,542

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ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	URSA MAJOR (1386)	URSA MINOR (1388)	WILLIWAW (1390)	WILLOW CREST (1400)	WONDER PARK (1410)	GLADYS WOOD (1418)	ELEMENTARY SUMMER SCHOOL (1489)	UNALLOCATED ELEMENTARY (1499)	TOTAL ELEM. ATTENDANCE AREA
1191	Technical									26,179
1201	Clerical	41,160	43,708	66,933	46,191	44,305	59,219			3,062,173
1211	Extra Help	1,425	1,425	500	1,425	1,425	1,425	46,000		122,775
1231	Teacher Assistants	26,476	29,480	48,661	25,728	30,781	27,254			1,585,940
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500			3,123,750
1290	Masters Degree Bonus	4,630	3,784	6,815	4,559	4,230	5,734		4,500	289,318
1300	Principals	72,517	76,711	86,360	81,789	76,711	84,217			5,284,822
1310	Elementary Teachers	929,250	740,250	1,417,500	913,500	840,000	1,228,500		1,005,375	59,986,500
1320	Secondary Teachers									315,000
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600			333,600
1331	Added Duty Increment Classified									18,450
1340	Department Chairperson	1,750	1,750	800	1,750	1,750	1,750	3,500		101,850
1350	Added Days Certificated	1,056	1,117	1,258	1,191	1,117	1,226	401,200		501,194
1371	Substitute Teachers Classified	29,490	24,090	43,440	29,040	26,940	36,540		57,725	1,871,360
1380	Personal Leave Certificated	5,674	4,637	8,352	5,587	5,184	7,027		5,515	354,555
1381	Personal Leave Classified	8,103	7,135	10,366	7,479	8,381	8,325	900		479,284
1400	Counselors	52,500	52,500	52,500	52,500	52,500				1,207,500
1701	Custodians	93,644	65,053	82,654	74,306	90,282	74,506	20,000		4,711,511
1741	Custodians - Extra Help	135	135	130	130	135	130			7,790
1861	Noon Duty Attendants	15,570	11,678	19,463	15,570	15,570	15,570			883,607
2100	Group Life	2,901	2,401	4,095	2,835	2,697	3,438		2,298	179,782
2200	Group Medical	217,680	179,040	295,800	210,960	203,400	252,960		160,860	13,373,040
2500	Workers' Compensation	19,498	15,235	23,630	17,745	18,473	20,356	5,847	9,608	1,130,796
2550	Unemployment Insurance	1,648	1,377	2,338	1,620	1,544	1,977	586	1,324	103,503
2600	Social Security	13,392	11,327	16,873	12,391	13,504	13,823	4,148	3,579	791,654
2610	Medicare	16,558	13,810	23,228	16,137	15,515	19,621	6,787	12,890	1,033,508
2700	T.R.S.-Certificated Retirement	289,945	241,911	420,295	288,296	267,846	357,186	105,222	261,398	18,422,106
2800	P.E.R.S.-Classified Retirement	39,142	33,556	48,107	35,491	40,134	39,069	12,050		2,289,619
3030	Contractual Services-Instruction									2,275
3050	Equipment Repair	510	340	510	340	730	170			35,939
3130	Activity Trips									3,600
3210	Rental-Equipment									660
3220	Copiers	9,800	7,300	12,750	8,400	7,900	10,250			528,250
3430	Mileage/In-District	500	500	300	800		150	500		36,925
3500	Heat for Buildings	108,200	79,300	29,000	29,000	26,000	17,100			2,026,600
3510	Water and Sewer	10,800	6,200	3,900	3,600	3,700	4,300			282,600
3520	Electricity	14,300	44,800	65,600	64,700	53,300	62,100			3,566,300
3530	Telephone	11,600	7,200	12,500	19,500	10,600	9,200			799,300
3540	Refuse	10,900	5,400	4,600	5,900	7,500	5,600			327,500
3980	Unallocated Adjustments							17,600	2,041,840	2,059,440
4010	Office Supplies	4,495	2,350	3,498	4,230	2,000	6,550	750		162,113
4020	Textbooks	12,210	9,536	17,880	8,580	14,082	5,220		10,743	688,929
4030	Library A/V Supplies	3,165	2,076	9,641	2,383	3,303	3,748			249,562
4040	Teaching Supplies	15,187	9,114	23,442	18,144	11,075	22,499	14,500	6,378	1,042,929
4050	Health Supplies	300	335	1,050	323	750	1,020			34,791
4060	Meals and Food	200	500	300	600	132	750	750		18,643
4130	Repair Parts									1,000
4200	Custodial Supplies	500	600	500	300	200	575			18,641
5400	Expendable Equipment	500	370				775			55,174
5410	Replacement Equipment	500	1,740			2,000	2,000		20,000	52,005
5440	New Equipment	1,500					5,000		6,378	59,673
5460	Equipment Replacement Fund									6,419
6020	Pupil Activity Expense									3,000
TOTALS		\$ 2,147,411	\$ 1,797,871	\$ 2,923,669	\$ 2,071,120	\$ 1,963,796	\$ 2,474,960	\$ 640,340	\$ 3,610,411	\$ 133,653,434

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CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	AQUARIAN (1510)	EAGLE ACADEMY (1530)	FAMILY PARTNERSHIP (1540)	FRONTIER (1545)	HIGHLAND TECH (1550)	WINTERBERRY (1595)	UNALLOCATED (1599)	ATTENDANCE AREA
1181	Other Professionals			42,000	53,344				95,344
1191	Technical	31,876							31,876
1201	Clerical	56,961	24,271	174,161	61,152	27,747	24,440		368,732
1211	Extra Help Classified	5,000		2,700	2,500	25,000	500		35,700
1220	Extra Help Certificated			83,500	6,676				90,176
1231	Teacher Assistants	151,536	40,799			40,668	39,888		272,891
1240	Nurses		7,177			26,135			33,312
1290	Masters Degree Bonus	4,000	1,500	3,500	1,000	5,000	5,000		20,000
1300	Principals	74,614	68,433	83,250	88,305	81,581	70,420		466,603
1310	Elementary Teachers	807,419	307,316	257,500			418,303		1,790,538
1320	Secondary Teachers			41,500	131,837	574,845			748,182
1330	Added Duty Certificated	10,000	9,250	93,000	10,000	40,000	6,000		168,250
1331	Added Duty Classified	2,000	600	900		600	2,000		6,100
1340	Department Chairperson	2,000	1,750				2,000		5,750
1350	Added Days Certificated	6,000	17,500	14,450	8,176	5,000	2,000		53,126
1351	Added Days Classified	1,000		1,000	4,639				6,639
1360	Special Service Teachers	28,000	50,756			105,316	24,440		208,512
1371	Substitute Teachers Classified	20,000	10,000			63,750	8,000		101,750
1380	Personal Leave Certificated	10,000	4,535	4,500		10,854	5,000		34,889
1381	Personal Leave Classified	15,000	2,443	6,500		8,790	2,000		34,733
1701	Custodians	64,974	29,799						94,773
1741	Custodians - Extra Help	4,000							4,000
1861	Noon Duty Attendants		1,800						1,800
2100	Group Life	3,055	1,380	1,259	852	2,154	1,500		10,200
2200	Group Medical	217,800	116,400	105,000	61,200	166,500	116,400		783,300
2500	Workers' Compensation	16,619	7,537	7,177	3,308	8,961	5,427		49,029
2550	Unemployment Insurance	1,576	710	993	457	1,240	751		5,727
2600	Social Security	21,597	6,803	14,090	7,541	11,947	4,763		66,741
2610	Medicare	18,566	8,314	11,657	5,330	14,565	8,773		67,205
2700	T.R.S. - Certificated Retirement	241,289	118,302	59,952	61,963	209,753	136,022		827,281
2800	P.E.R.S. - Classified Retirement	74,774	23,151	70,783	28,890	23,074	16,085		236,757
3010	Contractual Services-Administration	25,000		25,500	40,000	236,000	24,000		350,500
3030	Contractual Services-Instruction	20,000	52,000	393,500	287,975		37,200		790,675
3040	ASD Contracted Services	47,000	3,000	41,500	10,000	9,500	25,600		136,600
3050	Equipment Repair			2,000	5,000				7,000
3080	Cont. Services - Buildings	10,000	2,600						12,600
3100	Legal Fees			6,000					6,000
3120	Contracted Transportation			3,000					3,000
3130	Activity Trips			1,000		2,000			3,000
3200	Rental - Land & Buildings		336,000	80,000	52,773	425,880	216,000		1,110,653
3210	Rental-Equipment			1,500		20,165			21,665
3220	Copiers	16,000	7,800	14,000		7,600	2,469		47,869
3230	Advertisement			4,250		16,000			20,250
3430	Mileage in-District			350					350
3500	Heat for Buildings	16,000			2,000				18,000
3510	Water and Sewer	5,000							5,000
3520	Electricity	38,000			3,000				41,000
3530	Telephone	9,000	4,500	15,000	10,000	7,000	8,000		53,500
3540	Refuse	5,000							5,000
3600	Travel Out-of-District	4,000	8,000	7,050			5,000		24,050
3610	Registration/Mbr Fees	1,500		4,800		500	1,000		7,800
3980	Unallocated Adjustments								-
4010	Office Supplies	14,000	3,000	23,500	57,500	7,000	8,000		113,000
4020	Textbooks	9,000	66,885	88,000	200,000		5,000		368,885
4030	Library A/V Supplies	2,000							2,000
4040	Teaching Supplies	253,425	107,861	188,730	99,314	32,133	187,237		868,700
4050	Health Supplies	2,000	500			500	4,000		7,000
4060	Meals and Food	3,000		1,000	500	2,500	2,000		9,000
4200	Custodial Supplies	2,000	75			500			2,575
4250	Bld/ground Supplies	4,000					2,000		6,000
5400	Expendable Equipment	7,000		500		2,500	2,000		12,000
5410	Replacement Equipment								-
5440	New Equipment	80,000	10,000	20,000	100,000	5,000			215,000
6070	Liability Insurance	10,500	9,500	15,000	12,500	12,193	9,000		68,693
TOTALS		\$ 2,473,081	\$ 1,472,247	\$ 2,015,552	\$ 1,417,732	\$ 2,240,451	\$ 1,438,218	\$ 0	\$ 11,057,281

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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	POLARIS K-12 (1450)	CENTRAL SCHOOL of SCIENCE (1700)	CLARK (1710)	GRUENING (1730)	HANSHEW (1740)	MEARS (1750)	MIRROR LAKE (1755)
1201	Clerical	69,836	116,043	116,849	132,469	129,152	126,576	146,889
1211	Extra Help	3,600						
1231	Teacher Assistants	27,597	26,359	25,787	17,956	24,868	29,786	23,556
1240	Nurses	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1280	Librarians	52,500	52,500	52,500	52,500	52,500	52,500	52,500
1290	Masters Degree Bonus	6,110	8,155	9,682	6,721	11,163	13,160	8,883
1300	Principals	165,226	162,129	232,993	163,769	252,846	233,670	169,641
1310	Elementary Teachers	708,750						
1320	Secondary Teachers	551,250	1,580,250	1,921,500	1,291,500	2,231,250	2,677,500	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	21,600	20,100	16,800	24,000	20,400	19,200
1350	Added Days-Certificated	15,226	9,787	10,825	9,819	12,407	10,831	12,062
1351	Added Days-Classified							
1371	Substitute Teachers Classified	45,300	58,296	69,216	48,048	79,800	94,080	63,504
1380	Personal Leave Certificated	7,436	9,925	11,784	8,180	13,585	16,016	10,811
1381	Personal Leave Classified	6,778	15,759	17,180	15,829	16,760	17,071	17,869
1400	Counselors		136,500	136,500	105,000	157,500	157,500	105,000
1701	Custodians	115,360	168,235	199,520	159,555	175,652	179,549	179,316
1741	Custodians - Extra Help	140	140	140	140	140	140	135
1851	Home School Coordinators	14,068	83,028	109,712	64,307	53,846	53,440	52,798
1861	Noon Duty Attendants	8,304	2,768	2,768	2,768	2,768	2,768	2,768
2100	Group Life	4,000	5,416	6,532	4,647	7,087	8,131	5,739
2200	Group Medical	301,200	423,480	504,480	367,440	539,400	610,800	448,920
2500	Workers' Compensation	26,220	36,421	43,281	32,532	44,057	48,366	38,978
2550	Unemployment Insurance	2,321	3,137	3,739	2,702	4,108	4,665	3,370
2600	Social Security	18,040	29,178	34,459	27,543	29,946	31,212	30,185
2610	Medicare	23,084	31,570	37,630	27,302	40,775	46,399	33,790
2700	T.R.S.-Certificated Retirement	413,361	540,193	643,423	455,283	739,805	849,498	584,429
2800	P.E.R.S.-Classified Retirement	55,048	95,497	113,156	91,574	93,037	94,452	97,654
3030	Contractual Services-Instruction	1,000						
3050	Equipment Repair	975	7,000	7,100	6,200	3,510	8,600	10,503
3060	Contractual Services-Custodial							
3130	Activity Trips	1,320	6,095	6,095	6,095	6,095	6,095	6,095
3210	Rental-Equipment	360	1,000	640		1,051	444	369
3220	Copiers	10,800	15,800	22,500	12,500	24,150	29,200	16,500
3430	Mileage /In-District	1,125	900	575	2,725	650	1,125	2,650
3500	Heat for Buildings	44,200	48,200	69,400	36,500	65,300	54,100	60,800
3510	Water and Sewer	3,200	3,000	6,400	6,800	7,100	5,100	12,500
3520	Electricity	77,600	65,300	112,200	129,000	198,400	164,500	189,000
3530	Telephone	21,500	20,400	21,900	37,900	23,700	17,400	17,400
3540	Refuse	4,400	11,200	12,800	3,600	6,200	5,500	4,100
3980	Unallocated Adjustments							
4010	Office Supplies	4,776	9,535	15,056	5,040	33,335	8,000	15,952
4020	Textbooks	3,000	4,100	4,000	3,500	8,500	4,000	6,100
4030	Library A/V Supplies	3,000	10,929	14,551	8,000	10,000	9,000	7,000
4040	Teaching Supplies	31,192	13,061	33,049	20,256	29,200	46,109	21,000
4050	Health Supplies	1,200	1,741	1,742	2,000	1,075	2,600	3,500
4060	Meals and Food	700	600	1,500	1,000	1,500	1,000	1,000
4130	Repair Parts	750	300	2,500	750	700	1,000	2,000
4200	Custodial Supplies	750	510	2,000	900	900	575	3,500
5400	Expendable Equipment		5,000	5,792	3,000	5,000	10,000	2,000
5410	Replacement Equipment		1,500	1,000	1,000	5,000	10,000	
5440	New Equipment		18,026	1,500	8,500	10,000	10,000	15,000
5460	Equipment Replacement Fund		3,298		1,530	883	1,676	2,477
6020	Pupil Activity Expense	2,520	7,000	7,000	7,000	7,000	7,000	7,000
TOTALS		\$ 2,952,023	\$ 3,985,761	\$ 4,787,956	\$ 3,523,080	\$ 5,300,601	\$ 5,896,434	\$ 4,403,843

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MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ROMIG (1760)	WENDLER (1770)	GOLDENVIEW (1780)	SUMMER SCHOOL (1789)	UNALLOCATED (1799)	MIDDLE SCHOOL ATTENDANCE AREA
1201	Clerical	157,403	112,693	139,432	5,000		1,252,342
1211	Extra Help				4,000		7,600
1231	Teacher Assistants	9,368	26,608	26,359			238,244
1240	Nurses	52,500	52,500	52,500			525,000
1280	Librarians	52,500	52,500	52,500			525,000
1290	Masters Degree Bonus	10,317	11,280	11,069		1,363	97,903
1300	Principals	166,497	159,985	176,925			1,883,681
1310	Elementary Teachers						708,750
1320	Secondary Teachers	2,073,750	2,257,500	2,210,250		304,500	18,873,750
1330	Added Duty Certificated	59,700	62,400	57,600	1,000	50,000	616,186
1331	Added Duty Classified	2,700		4,800			25,314
1340	Department Chairperson	17,400	22,200	19,200			196,400
1350	Added Days-Certificated	9,852	9,757	12,156	322,000		434,722
1351	Added Days-Classified				8,500		8,500
1371	Substitute Teachers Classified	73,752	80,640	79,128		9,744	701,508
1380	Personal Leave Certificated	12,555	13,728	13,471		1,659	119,150
1381	Personal Leave Classified	17,061	17,190	17,143	288		158,928
1400	Counselors	126,000	157,500	157,500			1,239,000
1701	Custodians	166,028	203,992	169,121	16,000		1,732,328
1741	Custodians - Extra Help	135	140	140			1,390
1851	Home School Coordinators	80,934	80,934	96,261			689,328
1861	Noon Duty Attendants	2,768	2,768	2,768			33,216
2100	Group Life	6,515	7,124	7,012		696	62,899
2200	Group Medical	495,960	552,000	536,040		48,720	4,828,440
2500	Workers' Compensation	40,932	46,073	43,036	4,497	3,290	407,683
2550	Unemployment Insurance	3,790	4,073	4,046	444	455	36,850
2600	Social Security	31,628	32,548	33,179	2,095	604	300,617
2610	Medicare	37,897	40,730	40,278	5,174	4,517	369,146
2700	T.R.S.-Certificated Retirement	665,132	721,329	712,044	83,980	92,170	6,500,647
2800	P.E.R.S.-Classified Retirement	101,018	102,908	105,757	7,154		957,255
3030	Contractual Services-Instruction					40,500	41,500
3050	Equipment Repair	7,500	4,562	12,500			68,450
3060	Contractual Services-Custodial					1,000	1,000
3130	Activity Trips	6,095	6,095	6,095			56,175
3210	Rental-Equipment	820	1,121	699			6,504
3220	Copiers	19,500	22,150	20,950			194,050
3430	Mileage/In-District	600	775	1,925			13,050
3500	Heat for Buildings	51,000	73,600	42,900			546,000
3510	Water and Sewer	6,000	6,100	7,900			64,100
3520	Electricity	112,000	116,200	167,100			1,331,300
3530	Telephone	27,900	39,200	27,100			254,400
3540	Refuse	12,000	5,600	4,700			70,100
3980	Unallocated Adjustments					851,512	851,512
4010	Office Supplies	16,337	28,675	16,524	1,000		154,230
4020	Textbooks	2,200	8,550	2,500	10,000		56,450
4030	Library A/V Supplies	5,900	9,900	10,000			88,280
4040	Teaching Supplies	32,334	24,300	33,000	6,000		289,501
4050	Health Supplies	2,005	1,500	2,000			19,363
4060	Meals and Food	1,350	1,800	750	500		11,700
4130	Repair Parts	1,500	2,000	2,600			14,100
4200	Custodial Supplies	1,200	1,000	3,500			14,835
5400	Expendable Equipment	16,288	7,025	5,000		7,985	67,090
5410	Replacement Equipment		5,000				23,500
5440	New Equipment	3,618	4,500	20,000			91,144
5460	Equipment Replacement Fund	2,589	1,470				13,923
6020	Pupil Activity Expense	7,000	7,000	7,000			65,520
TOTALS		\$ 4,809,828	\$ 5,209,223	\$ 5,174,458	\$ 477,632	\$ 1,418,715	\$ 47,939,554

Anchorage School District
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HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	BARTLETT (1800)	KING CAREER CTR (1805)	CHUGIAK (1810)	CROSSROADS (1815)	DIMOND (1820)	EAST (1830)	SAVE (1835)	SERVICE (1840)	STELLER (1845)	SUMMER SCHOOL (1848)	WEST (1850)
1181	Other Professionals						48,364					42,485
1191	ROTC Instructors	216,114		127,901		211,234	202,001		167,887			139,908
1201	Clerical	240,821	168,064	282,388		249,329	272,613	60,754	240,509	56,392	12,000	246,723
1211	Extra Help Classified	68,350	3,000	39,900		70,110	93,150		79,100		25,000	20,600
1231	Teacher Assistants	88,764	31,683	94,110	27,723	75,719	72,771		87,460	11,298		80,390
1240	Nurses	52,500	52,500	52,500		52,500	52,500	52,500	52,500	52,500		52,500
1280	Librarians	52,500		52,500		52,500	52,500		52,500			52,500
1290	Masters Degree Bonus	18,095	7,262	15,628	705	18,965	22,607	3,384	17,860	3,032		19,529
1300	Principals	422,596	214,460	348,560		415,919	415,828	88,305	401,419	83,213		434,682
1320	Secondary Teachers	3,570,000	21,000	3,018,750		3,785,250	4,462,500	31,500	3,370,500	624,750		3,753,750
1330	Added Duty Certificated	151,650	91,650	178,600		140,220	99,500	11,584	147,400	34,400		123,250
1331	Added Duty Classified	13,700	28,600	15,200		23,370	62,350		7,200			89,850
1340	Department Chairperson	24,000	800	24,000	800	28,500	31,800	1,600	27,000	3,000		30,900
1350	Added Days Certificated	32,141	28,783	31,085	864	34,695	32,039	5,546	31,842	8,644	544,835	34,520
1351	Added Days Classified											
1360	Special Services Teachers				105,000							
1371	Substitute Teachers Classified	138,600	55,620	119,700		145,260	173,160	25,920	136,800	23,220		149,580
1380	Personal Leave Certificated	22,022	8,837	19,019	858	23,081	27,513	4,119	21,736	3,689		23,767
1381	Personal Leave Classified	33,045	18,619	34,252	1,594	33,460	32,830	5,105	31,820	7,012		36,148
1390	Vocational Education Teachers	105,000	1,496,250	157,500		105,000	210,000	619,500	262,500			262,500
1400	Counselors	262,500	52,500	210,000	52,500	241,500	273,000	52,500	252,000			241,500
1681	Custodial Supervisor	43,695		43,695		43,695	43,695		43,695			43,695
1701	Custodians	313,207	158,511	280,081		328,228	288,233	35,824	288,046	69,311		385,316
1741	Custodians - Extra Help	135	140	145		145	145	140	145	140		145
1851	Home School Coordinators	156,619	31,247	117,826		159,555	209,878	28,136	150,719			159,535
2100	Group Life	13,026	4,900	11,037	413	13,433	15,623	2,189	12,681	1,979		13,708
2200	Group Medical	977,400	387,060	849,600	34,200	1,004,280	1,143,480	165,360	955,800	152,160		1,037,040
2500	Workers' Compensation	78,962	34,751	69,442	1,737	82,069	87,282	12,051	75,552	14,321	5,237	88,305
2550	Unemployment Insurance	7,405	3,039	6,455	239	7,659	8,823	1,264	7,207	1,203	724	7,885
2600	Social Security	81,409	30,721	71,582	2,153	83,087	92,950	9,665	76,470	10,377	2,294	86,452
2610	Medicare	74,819	30,704	65,357	2,405	77,411	88,845	12,503	72,969	12,101	8,438	79,461
2700	T.R.S.-Certificated Retirement	1,214,951	509,021	1,059,109	41,383	1,262,582	1,460,276	224,389	1,195,392	209,692	141,657	1,296,386
2800	P.E.R.S.-Classified Retirement	260,216	101,425	232,970	6,723	264,633	291,012	30,277	239,023	33,257	8,973	288,102
3030	Contractual Services-Instruction	13,000	46,000	3,000	300	3,000	13,000	1,000	3,000	1,000		3,000
3050	Equipment Repair	19,000	14,000	15,000	200	16,171	13,770		9,700	670		3,250
3080	Contractual Services-Building	22,700		16,600		16,600	16,600		16,600			16,600
3120	Contracted Transportation		10,200									
3130	Activity Trips	36,750		41,250	500	42,250	45,400	1,475	36,000	2,225		42,775
3150	Stipend-Student											
3200	Rental-Lands & Buildings				82,000							
3210	Rental-Equipment	300	2,996	720			850		4,440	324		400
3220	Copiers	43,550	14,350	43,550	1,800	45,900	56,950	4,750	43,600	6,250		46,200
3430	Mileage/In-District	4,600	1,200	5,310		4,825	5,650	3,550	4,075			3,500
3500	Heat for Buildings	163,600	76,000	187,900		188,800	220,600	11,100	180,900	25,300		192,800
3510	Water and Sewer	15,100	20,300	7,900		13,800	16,100	1,200	200	3,400		21,900
3520	Electricity	453,000	161,000	460,000		355,000	358,400	27,700	410,000	46,000		290,300
3530	Telephone	46,700	41,700	91,600	3,700	61,200	67,700	10,000	52,000	9,500		56,600
3540	Refuse	21,500	22,100	9,800		15,200	19,100	2,900	13,800	3,900		15,300
3610	Registration/Membership Fees											8,280
3980	Unallocated Adjustments											
4010	Office Supplies	39,694	11,000	39,136	1,000	53,330	54,713	7,844	37,636	10,567	4,650	41,668
4020	Textbooks	38,157	4,739	24,000	1,000	21,000	30,000	9,268	44,012	1,613		66,000
4030	Library A/V Supplies	15,826	12,373	12,000		10,000	15,975	1,000	15,724	2,421		14,700
4040	Teaching Supplies	68,417	214,788	56,433	4,000	76,176	59,324	10,595	72,530	7,531	4,650	48,912
4050	Health Supplies	2,000	641	1,641		2,500	2,550	600	3,000	455		2,500
4060	Meals and Food	1,500	1,600	3,200	300	4,000	4,000	600	2,800	200		3,000
4130	Repair Parts	6,500	4,000	2,700		2,500	2,900		1,000			1,700
4200	Custodial Supplies	2,000	696	1,200		2,000	3,500	275	2,350	135		1,950
5400	Expendable Equipment	8,800	12,876	6,869	900	7,000	20,085	750		2,534		5,000
5410	Replacement Equipment					7,000		7,320		2,534		
5440	New Equipment	5,795	10,926	8,131		7,000	44,732			2,534		15,000
5460	Equipment Replacement Fund	4,524	16,111	1,278		818	3,427		5,101			2,586
6010	ASAA Dues	1,400		1,400		1,400	1,400		1,400			1,400
6020	Pupil Activity Expense	16,000		16,000		16,000	16,000	1,150	16,000	2,650		16,000
	TOTALS	\$ 9,784,655	\$ 4,270,743	\$ 8,684,864	\$ 380,397	\$ 10,006,859	\$ 11,459,994	\$ 1,587,192	\$ 9,481,600	\$ 1,547,434	\$ 758,458	\$ 10,242,433

Anchorage School District
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HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	SOUTH ANCHORAGE (1860)	EAGLE RIVER (1865)	McLAUGHLIN YOUTH CTR (1875)	BENNY BENSON (1880)	SEARCH (1881)	CREATING OPT. HIGH SCHOOL OPPORTUNITIES (1883)	CONTINUATION (1884)	AVAIL (1885)	UNALLOCATED (1899)	ATTENDANCE AREA
1181	Other Professionals										90,849
1191	ROTC Instructors	132,793	110,812								1,308,650
1201	Clerical	260,409	229,097	37,107	57,252	29,565	25,248	32,393	45,913		2,546,577
1211	Extra Help Classified	46,740	46,500	2,700						62,500	557,650
1231	Teacher Assistants	84,959	67,642	32,024							754,543
1240	Nurses	52,500	52,500		52,500						630,000
1280	Librarians	52,500	52,500								420,000
1290	Masters Degree Bonus	17,719	7,943	3,755	3,032	1,175	470	470	752	3,502	165,885
1300	Principals	434,206	249,507	93,592	93,592		80,435	93,592			3,869,906
1320	Secondary Teachers	3,570,000	1,438,500	576,450	47,250		105,000	105,000	10,500	782,250	29,272,950
1330	Added Duty Certificated	158,916	180,200	10,900	7,200	4,000			4,000		1,343,470
1331	Added Duty Classified	28,044	7,000		1,960				3,100		280,374
1340	Department Chairperson	24,600	21,600	12,000	4,800	2,400		1,600	2,400		241,800
1350	Added Days Certificated	35,357	28,148	122,657	11,861	5,760	1,117	2,600	12,153	304,337	1,308,984
1351	Added Days Classified		1,500	6,530							8,030
1360	Special Services Teachers			210,000							315,000
1371	Substitute Teachers Classified	135,720	60,840	28,764	23,220	9,000	3,600	3,600	5,760	34,820	1,278,584
1380	Personal Leave Certificated	21,564	9,666	4,570	3,689	1,430	572	572	915	4,261	201,880
1381	Personal Leave Classified	34,487	26,773	3,975	4,904	1,700	1,452	1,863			309,039
1390	Vocational Education Teacher	105,000	105,000		525,000	262,500			157,500		4,373,250
1400	Counselors	178,500	126,000	52,500	52,500						2,047,500
1681	Custodial Supervisor	43,049	43,049								347,622
1701	Custodians	325,075	215,796		35,824						2,723,452
1741	Custodians - Extra Help	145	145		140						1,710
1851	Home School Coordinators	139,151	79,593		39,977						1,272,236
2100	Group Life	12,439	6,502	2,244	2,037	660	480	480	444	1,788	116,063
2200	Group Medical	950,760	522,120	161,232	152,760	51,000	34,800	34,800	35,880	125,160	8,774,892
2500	Workers' Compensation	78,609	45,498	10,700	11,501	2,830	1,943	2,154	2,178	10,687	715,809
2550	Unemployment Insurance	7,221	3,862	1,465	1,184	388	269	296	299	1,479	68,366
2600	Social Security	76,297	55,102	6,889	10,123	2,496	1,878	2,347	3,396	6,034	711,722
2610	Medicare	72,768	39,972	14,536	11,693	3,873	2,644	2,776	3,043	15,202	691,520
2700	T.R.S.-Certificated Retirement	1,199,010	586,028	280,306	206,623	71,412	48,504	52,726	48,504	282,513	11,390,464
2800	P.E.R.S.-Classified Retirement	245,803	182,999	18,347	32,775	7,170	6,123	7,855	11,886		2,269,569
3030	Contractual Services-Instructi	13,000	13,000	5,000	1,000						118,300
3050	Equipment Repair	7,450	4,050	300	300						103,861
3080	Contractual Services-Building	16,600	16,600						3,213		142,113
3120	Contracted Transportation										10,200
3130	Activity Trips	47,000	38,900		1,450	1,450					337,425
3150	Stipend-Student									17,000	17,000
3200	Rental-Lands & Buildings							47,520	4,800		134,320
3210	Rental-Equipment	300	1,500	10,205							22,035
3220	Copiers	44,400	19,800	5,000	6,200			1,150	2,050		385,500
3430	Mileage/In-District	3,250	3,050	1,000	125			1,200	600		41,935
3500	Heat for Buildings	131,200	100,000		17,600						1,495,800
3510	Water and Sewer	14,700	14,300		2,700						131,600
3520	Electricity	324,200	210,000		43,100				4,000		3,142,700
3530	Telephone	55,700	37,900	14,000	23,100			3,500	4,400		579,300
3540	Refuse	8,100	5,700		1,900						139,300
3610	Registration/Membership Fee										8,280
3980	Unallocated Adjustments									750,000	750,000
4010	Office Supplies	49,218	15,702	3,601	4,372	630		662	1,150		376,573
4020	Textbooks	30,000	10,000	4,425	10,000	1,000		800			296,014
4030	Library A/V Supplies	12,700	9,000	8,886							130,605
4040	Teaching Supplies	73,600	29,000	6,429	7,602	3,600		3,738	3,285	273,900	1,024,510
4050	Health Supplies	3,500	4,500	325	500				100		24,812
4060	Meals and Food	1,500	2,000	350				300	2,600		27,950
4130	Repair Parts	1,500	1,200						300		24,300
4200	Custodial Supplies	1,850	1,680		300				300		18,236
5400	Expendable Equipment	1,500			2,000			500	200		69,014
5410	Replacement Equipment			1,575						277,267	295,696
5440	New Equipment	7,080	6,000		8,368	3,112				280,000	398,678
5460	Equipment Replacement Func							450		5,600	39,895
6010	ASAA Dues	1,400	1,400								11,200
6020	Pupil Activity Expense	16,000	16,000	1,150	1,150	1,150					135,250
	TOTALS	\$ 9,390,089	\$ 5,163,676	\$ 1,755,489	\$ 1,525,164	\$ 468,301	\$ 314,535	\$ 404,944	\$ 375,621	\$ 3,238,300	\$ 90,840,748

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2006-2007

FULL TIME EQUIVALENT STUDENTS

	FY 2004-2005 Actual	FY 2005-2006 Actual	FY 2006-2007 Projections	Increase/ (Decrease)
Kindergarten (FTE)	3,657	3,639	3,603	(36)
Elementary	21,910	21,786	21,801	15
Middle School (A)	8,059	7,806	7,566	(240)
High School	14,664	15,119	15,060	(59)
Special Education (B)	949	1,003	1,086	83
TOTAL (FTE) at September 30	<u>49,239</u>	<u>49,353</u>	<u>49,116</u>	<u>(237)</u>
TOTAL Students at September 30 (C)	<u>49,454</u>	<u>49,589</u>	<u>49,378</u>	<u>(211)</u>

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

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

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

STAFFING AND SALARIES ANALYSIS

	Revised FY 2004-2005 Budget		Revised FY 2005-2006 Budget		Projections FY 2006-2007 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	33.00	\$ 3,147,137	37.00	\$ 3,490,465	36.00	\$ 3,501,659
Professional	111.38	6,727,263	106.38	6,430,900	109.11	6,871,108
Technical	180.19	6,688,286	181.19	6,801,599	183.19	7,270,164
Clerical	339.42	12,862,051	349.05	13,082,468	355.18	13,988,207
Principals	138.00	10,126,221	142.20	11,171,989	143.50	11,744,790
Teachers & Substitutes (D)	3,222.65	174,533,922	3,219.72	177,046,769	3,239.96	185,190,220
Teacher Assistants (E)	572.45	14,094,340	613.55	15,238,968	644.75	16,431,155
Maintenance & Warehouse	176.00	9,667,045	181.00	9,998,412	183.00	10,521,125
Custodians	340.80	10,199,567	349.88	10,751,284	352.80	10,920,277
Drivers & Attendants (F)	104.00	2,245,881	104.00	2,274,068	105.00	2,308,908
Noon Duty Attendants (G)	73.82	916,822	73.82	916,823	73.82	918,623
Unallocated (H)		1,293,050		8,915,000		15,203,000
TOTAL	<u>5,291.71</u>	<u>\$ 252,501,585</u>	<u>5,357.79</u>	<u>\$ 266,118,745</u>	<u>5,426.31</u>	<u>\$ 284,869,236</u>

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

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

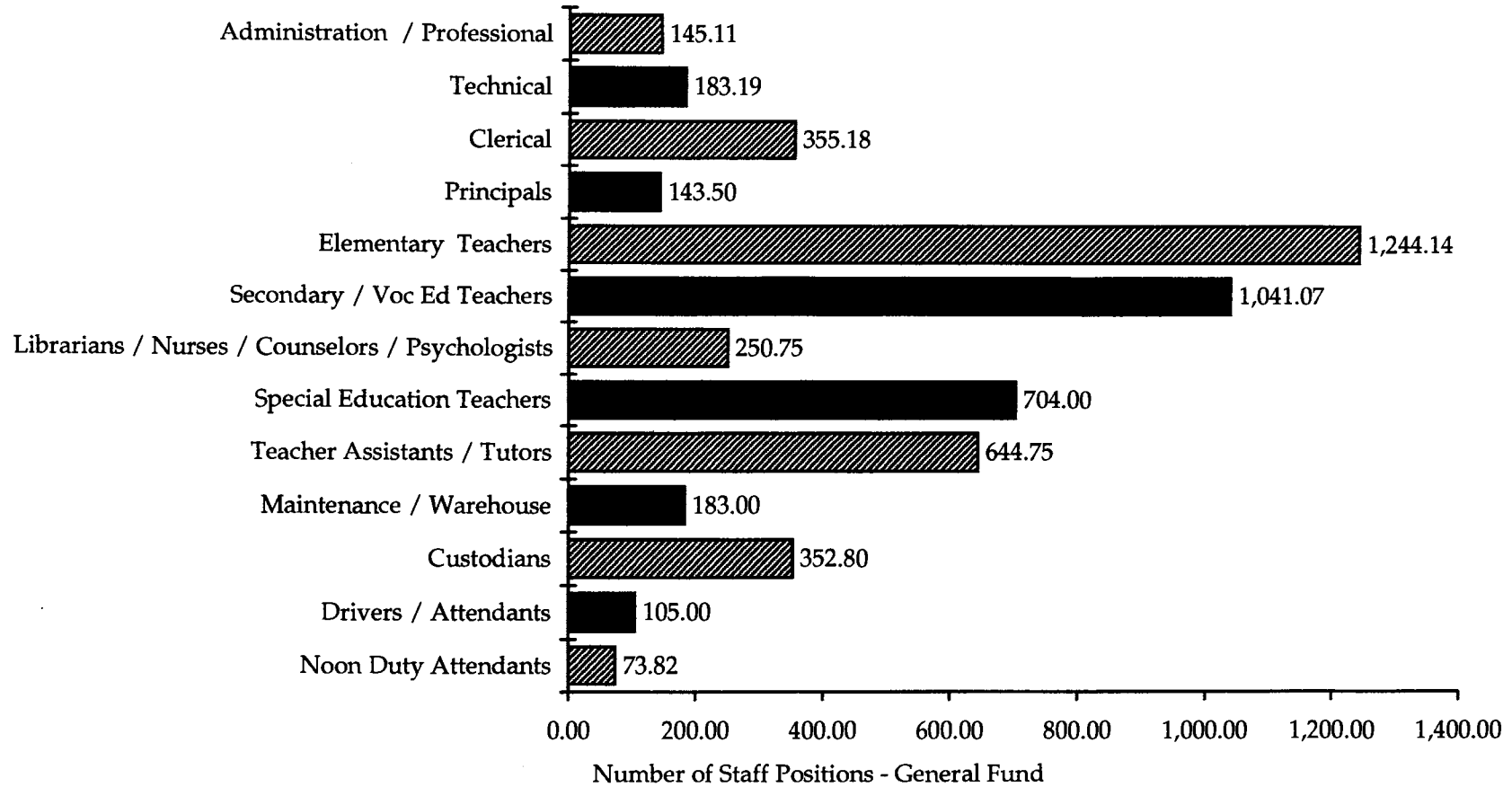
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

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

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

Anchorage School District
Fiscal Year 2006-2007

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2006-2007

PERSONNEL AND BENEFITS COMPARISONS

	FY 2005-2006 Revised		FY 2006-2007 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	66.00	5,057,350	66.00	5,284,822
Grades K-6:				
Classroom Teachers	983.00	49,739,800	982.00	51,555,000
Librarians	59.50	3,010,700	59.50	3,123,750
Art Teachers	30.00	1,518,000	30.00	1,575,000
Music Teachers	56.30	2,848,780	56.30	2,955,750
P.E. Teachers	58.50	2,960,100	58.50	3,071,250
Counselors	23.00	1,163,800	23.00	1,207,500
Classrooms Over 30	15.00	759,000	15.00	787,500
Level 2 Classroom Support Teachers	0.80	40,480	0.80	42,000
Secondary Teachers	5.50	278,300	6.00	315,000
Reading Specialist Teachers	6.00	303,600	6.00	315,000
Special Education/Services:				
Principals	2.00	160,900	3.00	236,778
Supervisors, Coordinators	2.00	148,482	1.00	75,884
Elementary Special Education:				
Classroom Teachers	176.00	8,905,600	180.50	9,476,250
Middle School Special Education:				
Classroom Teachers	70.50	3,567,300	71.50	3,753,750
High School Special Education:				
Classroom Teachers	90.50	4,579,300	93.50	4,908,750
Voc. Ed. Classroom Teachers	15.00	759,000	15.00	787,500
Other Special Ed. Classroom Teachers	100.20	5,070,120	105.20	5,523,000
Gifted Program Teachers	50.50	2,555,300	53.50	2,808,750
Speech-Language Teachers	67.80	3,430,680	67.80	3,559,500
Psychologists	41.50	2,099,900	42.50	2,231,250
Therapists	36.00	1,821,600	37.00	1,942,500
Counselor	1.00	50,600	1.00	52,500
Charter School Education:				
Principals, Assistant Principals	6.20	449,438	6.00	466,603
Classroom Teachers Grades K - 6	37.70	1,710,358	37.04	1,790,538
Classroom Teachers Grades 7 - 12	18.49	853,202	15.69	748,182
Spec. Ed. Classroom Teachers	3.00	149,310	4.00	208,512
Nurses	0.45	22,095	0.65	33,312

	FY 2005-2006 Revised		FY 2006-2007 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	23.00	1,823,962	23.00	1,883,681
Grades 6-8:				
Classroom Teachers	368.30	18,635,980	353.70	18,569,250
Zero Hour - Pre Algebra/World Languages			5.80	304,500
Nurses	10.00	506,000	10.00	525,000
Librarians	10.00	506,000	10.00	525,000
Counselors	23.60	1,194,160	23.60	1,239,000
Art / PE /Music Teachers	3.00	151,800	3.00	157,500
Elementary Teachers	10.50	531,300	10.50	551,250
High School Education:				
Principals, Assistant Principals	45.00	3,680,339	45.50	3,869,906
Grades 9-12:				
Classroom Teachers	548.38	27,748,028	556.58	29,220,450
Voc. Ed. Classroom Teachers	82.00	4,149,200	83.30	4,373,250
Spec. Ed. Classroom Teachers	6.00	303,600	6.00	315,000
Nurses	12.00	607,200	12.00	630,000
Librarians	8.00	404,800	8.00	420,000
Counselors	39.00	1,973,400	39.00	2,047,500
Level 2 Classroom Support Teachers	1.00	50,600	1.00	52,500
Districtwide School Staff:				
Technology Coordinators	7.50	379,500	8.00	420,000
Multi Sensory Instruction Teacher	1.00	50,600		
Literacy Teacher Expert	1.00	50,600	1.00	52,500
Science Teacher Expert	1.00	66,286	1.00	68,274
Social and Emotional Learning Teacher			0.20	10,500
Spanish Resource Teacher	1.00	50,600	1.00	52,500
Music Teachers - Elementary/High School	34.80	1,760,880	34.80	1,827,000
Bilingual/Multicultural Teachers	53.50	2,707,100	53.50	2,808,750
Nurses - Elementary/Special Education	51.90	2,626,140	56.00	2,940,000
Other Certificated Staff:				
Administrative	17.00	1,530,966	15.00	1,406,465
Professional	15.88	1,189,440	15.88	1,253,745
Added Duty		3,228,557		3,565,437
Department Chair		560,407		809,800
Added Days		2,775,448		2,855,140
Masters Degree Bonus		791,506		798,957
Recruitment Incentive		265,000		250,000
Teachers' Sick Leave Bank		263,900		263,900
Teachers' Leave		843,349		941,688
Extra Help - Certificated		208,046		198,811
Substitute Teachers		104,918		96,456
Other Certificated Leave		96,699		91,569
TOTAL CERTIFICATED STAFF	3,396.80	\$ 185,829,406	3,415.34	\$ 194,231,410

	FY 2005-2006		FY 2006-2007	
	Revised		Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CLASSIFIED PERSONNEL				
Teacher Assistants, Tutors				
Extra Help - Music Districtwide		11,000		11,000
Elementary	74.69	1,573,535	73.19	1,585,940
Charter Schools	16.93	349,084	12.56	272,891
Special Education	368.88	8,961,696	405.94	10,004,699
Middle School	9.19	230,012	9.19	238,244
High School	31.00	738,049	31.00	754,543
Bilingual/Multicultural	112.88	2,856,138	112.88	2,938,741
Resource Tutorial				
Total Assistants, Tutors	613.55	14,719,514	644.75	15,806,058
ROTC Instructors - High School	16.00	1,142,462	19.00	1,308,650
Home School Coordinators	76.50	2,212,052	75.50	2,338,424
Secretaries and Clerks	349.05	11,231,994	355.18	11,806,553
Administrative	20.00	1,780,136	21.00	1,917,382
Professional	88.50	5,052,542	92.24	5,497,140
Technical	88.69	3,445,925	88.69	3,623,090
Maintenance	165.00	8,754,946	167.00	9,255,271
Warehouse and Delivery	16.00	781,851	16.00	798,240
Custodians	349.88	9,872,603	352.80	10,072,197
Bus Drivers and Attendants	104.00	2,036,868	105.00	2,071,408
Noon Duty-Part Time	73.82	916,823	73.82	918,623
Extra Help - Clerical		1,108,878		1,345,079
Extra Help - Drivers/Custodial/Maintenance		888,275		892,145
Added Days		45,501		49,819
Added Duty		408,023		391,748
Substitute Teachers		5,109,461		5,285,507
Classified Leave		1,866,485		2,057,492
TOTAL CLASSIFIED STAFF	<u>1,960.99</u>	<u>\$ 71,374,339</u>	<u>2,010.98</u>	<u>\$ 75,434,826</u>
Attrition - Salary/Wages		-1,500,000		-1,500,000
Pending Negotiations - Wages		10,412,000		16,700,000
Return to Work		3,000		3,000
TOTAL SALARY AND STAFFING	<u>5,357.79</u>	<u>\$ 266,118,745</u>	<u>5,426.31</u>	<u>\$ 284,869,236</u>

	FY 2005-2006 Revised Benefits	FY 2006-2007 Projected Benefits
EMPLOYEE BENEFITS AND PAYROLL TAXES		
Life Insurance	\$ 594,181	\$ 603,633
Medical Insurance	40,295,952	47,507,427
Social Security	4,415,344	4,644,096
Medicare	3,208,016	3,388,120
Certificated Retirement	38,414,533	49,733,496
Classified Retirement	11,945,889	15,890,924
Workers' Compensation	4,313,643	4,251,828
Unemployment Insurance	280,169	329,723
Attrition Benefits	-300,000	-900,000
Other Benefits	299,760	295,424
TOTAL BENEFITS/TAXES	\$ 103,467,487	\$ 125,744,671

	FY 2005-2006 Revised		FY 2006-2007 Projections	
	FTE Personnel	Ratios	FTE Personnel	Ratios
PUPIL TO STAFF RATIOS				
Pupil Enrollment (FTE)		49,071 (Budgeted FTE)		49,116 (Budgeted FTE)
Pupils to Teachers (1)	2,909.27	16.87	2,920.71	16.82
Pupils to Other Certificated Staff	360.33	136.19	363.13	135.26
Pupils to Principals/Assistant Principals	142.20	345.08	143.50	342.27
Pupils to all Certificated Staff	3,396.80	14.45	3,415.34	14.38
Pupils to Teacher Assistants, Aides, Tutors	613.55	79.98	644.75	76.18
Pupils to Other Classified Staff	1,331.44	36.86	1,347.22	36.46
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	1,960.99	25.02	2,010.98	24.42
Pupils to All Staff Positions (2)	5,357.79	9.16	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
Fiscal Year 2006-2007

ELEMENTARY SCHOOLS CERTIFICATED STAFFING
GENERAL FUND

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Total Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1100	Abbott Loop	488	20.0		1.0	1.0	0.50	22.50	1.0		1.0	24.50
1110	Airport Heights	216	8.5		0.7	0.7	0.35	10.25	1.0		1.0	12.25
1112	Alpenglow	464	19.0		1.0	1.0	0.50	21.50	1.0		1.0	23.50
1114	Aurora	351	14.5		0.9	0.8	0.50	16.70	1.0		1.0	18.70
1115	Baxter	423	17.5		1.0	1.0	0.50	20.00	1.0		1.0	22.00
1116	Bayshore	563	23.0		1.1	1.1	0.55	25.75	1.0		1.0	27.75
1118	Bear Valley	557	22.5		1.0	1.0	0.50	25.00	1.0		1.0	27.00
1120	Birchwood ABC	314	13.0		0.8	0.7	0.40	14.90	1.0		1.0	16.90
1125	Bowman	400	16.0		1.2	1.2	0.60	19.00	1.0		1.5	21.50
1130	Campbell	415	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1140	Chester Valley	292	11.5		0.7	0.7	0.35	13.25	1.0		1.0	15.25
1150	Chinook	549	22.5		1.1	1.0	0.60	25.20	1.0	1.0	1.0	28.20
1160	Chugach	250	10.0		0.5	0.5	0.25	11.25	1.0		1.0	13.25
1170	Chugiak	510	21.5		1.2	1.1	0.60	24.40	1.0		1.0	26.40
1174	College Gate	319	14.5		0.9	0.8	0.40	16.60	1.0	1.0	1.0	19.60
1180	Creekside Park	416	17.5		1.1	1.0	0.55	20.15	1.0	1.0	1.0	23.15
1190	Denali	396	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1200	Eagle River	336	14.0		0.9	0.9	0.45	16.25	1.0	1.0	1.0	19.25
1210	Fairview	389	16.5		1.3	1.3	0.65	19.75	1.0	1.0	1.5	23.25
1215	Fire Lake	283	11.5		0.6	0.6	0.30	13.00	1.0		1.0	15.00
1220	Girdwood	133	6.0		0.5	0.5	0.20	7.20	0.5		1.0	8.70
1230	Government Hill	471	19.5		1.0	1.0	0.50	22.00	1.0	1.0	1.0	25.00
1235	Homestead	340	14.0		1.0	0.9	0.45	16.35	1.0		1.0	18.35
1237	Huffman	370	15.5		1.0	0.9	0.50	17.90	1.0		1.0	19.90
1240	Inlet View	223	9.0		0.6	0.5	0.30	10.40	1.0		1.0	12.40
1242	Kasuun	476	20.0		1.1	1.1	0.60	22.80	1.0		1.0	24.80
1245	Klatt	378	15.5		0.9	0.9	0.45	17.75	1.0		1.0	19.75
1246	Kincaid	513	21.0		1.1	1.0	0.55	23.65	1.0		1.0	25.65
1248	Lake Hood	440	18.0		1.0	0.9	0.50	20.40	1.0		1.0	22.40
1250	Lake Otis	412	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1257	Mt. Spurr	290	12.5		0.6	0.6	0.30	14.00	1.0		1.0	16.00
1260	Mt. View	314	13.0		1.0	1.0	0.50	15.50	1.0	1.0	1.5	19.00
1270	Muldoon	368	15.0		1.2	1.2	0.60	18.00	1.0	1.0	1.0	21.00
1280	North Star	381	16.0		1.2	1.2	0.60	19.00	1.0	1.0	1.0	22.00
1290	Northern Lights ABC*	487	20.0		1.2	1.1	0.50	22.80	1.0		1.0	24.80
1300	Northwood	335	14.0		0.8	0.8	0.40	16.00	1.0	1.0	1.0	19.00
1310	Nunaka Valley	277	11.5		0.7	0.7	0.35	13.25	1.0		1.0	15.25

Elementary Schools Certificated Staffing - continued

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1315	Ocean View	519	20.5		1.1	1.0	0.55	23.15	1.0		1.0	25.15
1320	O'Malley	298	12.0		0.7	0.7	0.35	13.75	1.0		1.0	15.75
1324	Orion	361	14.5		0.9	0.8	0.40	16.60	1.0		1.0	18.60
1328	Ptarmigan	391	16.0		0.8	0.7	0.40	17.90	1.0	1.0	1.5	21.40
1330	Rabbit Creek	312	13.0		0.8	0.8	0.45	15.05	1.0		1.0	17.05
1335	Ravenwood	452	18.5		1.0	0.8	0.50	20.80	1.0		1.0	22.80
1340	Rogers Park	383	16.5		1.2	1.1	0.60	19.40	1.0		1.0	21.40
1345	Russian Jack	329	13.5		1.0	1.0	0.40	15.90	1.0	1.0	1.0	18.90
1350	Sand Lake	617	25.0		1.2	1.2	0.60	28.00	1.0		2.0	31.00
1360	Scenic Park	452	18.5		1.1	1.1	0.55	21.25	1.0		2.0	24.25
1362	Spring Hill	374	15.0		0.9	0.8	0.50	17.20	1.0		1.0	19.20
1363	Trailside	522	21.5		1.0	1.0	0.50	24.00	1.0		1.0	26.00
1364	Susitna	528	22.0		1.2	1.2	0.60	25.00	1.0		1.5	27.50
1365	Taku	395	17.0		1.0	1.0	0.50	19.50	1.0	1.0	1.0	22.50
1370	Tudor	557	23.0		1.2	1.1	0.60	25.90	1.0	1.0	2.0	29.90
1380	Turnagain	331	13.5		0.8	0.8	0.40	15.50	1.0		1.0	17.50
1384	Tyson, William	372	15.5		1.0	1.0	0.50	18.00	1.0	1.0	1.5	21.50
1386	Ursa Major	390	15.5		0.9	0.8	0.50	17.70	1.0	1.0	1.0	20.70
1388	Ursa Minor	290	12.5		0.6	0.7	0.30	14.10	1.0	1.0	1.0	17.10
1390	Williwaw	591	24.0		1.2	1.2	0.60	27.00	1.0	1.0	1.0	30.00
1400	Willow Crest	364	15.0		1.0	0.9	0.50	17.40	1.0	1.0	1.0	20.40
1410	Wonder Park	336	13.5		1.0	1.0	0.50	16.00	1.0	1.0	1.0	19.00
1418	Gladys Wood	509	21.0		1.0	0.9	0.50	23.40	1.0		1.0	25.40
1499	Unallocated Elementary Resources (A)		15.8		1.0	1.0	1.35	19.15				19.15
	Elementary Schools	<u>23,812</u>	<u>997.8</u>		<u>58.5</u>	<u>56.3</u>	<u>30.00</u>	<u>1,142.60</u>	<u>59.5</u>	<u>23.0</u>	<u>66.0</u>	<u>1,291.10</u>
1220	Girdwood 7-8	30		1.5								1.50
1290	Northern Lights ABC 7-8	114		4.5								4.50
	TOTAL	<u>23,956</u>	<u>997.8</u>	<u>6.0</u>								<u>1,297.10</u>

* Half-Day Kindergarten School

- (A) Fifteen (15) FTE teaching positions budgeted in this cost center are for reducing the number of classes with 30 or more students.
Eight tenths (.8) FTE of a teaching position is for classroom support for special education Level II students.
The following positions: 1.0 FTE P.E. teacher, 1.0 FTE music teacher, and 1.35 FTE art teachers will be distributed to schools based on actual enrollment.
Two (2) FTE principal positions were eliminated based on a revenue shortfall.

ANCHORAGE SCHOOL DISTRICT

Fiscal Year 2006-2007

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

Org Code	Special Education Programs	Elementary Education Teachers	Special Service Teachers	Vocational Education Teachers	Nurses	Psychologists	Bilingual Teachers	Counselor	Directors/ Supervisors/ Coordinators	Principals	Total Staff
1601	Special Education								2.00		2.00
1603	Deaf		13.20								13.20
1604	Blind/Visually Impaired		4.50								4.50
1625	Whaley School		20.00					1.00		2.00	23.00
1630	Providence Heights		1.00								1.00
1638	Speech/Language		67.80								67.80
1653	Psychology					42.50			1.00		43.50
1655	OT/PT Program		37.00								37.00
1658	Special Education-Middle School		71.50								71.50
1660	Special Education-Elementary		210.50						1.00		211.50
1663	Mt. Iliamna School	3.00	5.00							1.00	9.00
1665	Special Education-High School		93.50	11.00					1.00		105.50
1666	Outreach		2.00								2.00
1667	Alternative Career Education		9.00	4.00							13.00
1670	Special Schools		17.50								17.50
1673	Health Services				56.00				1.00		57.00
	SPECIAL EDUCATION TOTAL	3.00	552.50	15.00	56.00	42.50		1.00	6.00	3.00	679.00
1612	Gifted		53.50						1.00		54.50
1680	Bilingual/Multicultural Education						45.50	8.00	1.00		54.50
	TOTAL	3.00	606.00	15.00	56.00	42.50	45.50	9.00	8.00	3.00	788.00

Anchorage School District
Fiscal Year 2006-2007

MIDDLE SCHOOLS CERTIFICATED STAFFING
GENERAL FUND

Org Code	Middle School	Total Enrollment	Classroom Teachers	Technology	Reading Allocation	Spanish Immer- sion	Nurses	Librarians	Counselors	Principals/ Asst. Prin.	Total Staff
1450	Polaris K - 12	444	24.0				1.0	1.0		2.0	28.0
1700	Central Middle School of Science	646	29.6	0.5	(A)		1.0	1.0	2.6	2.0	36.7
1710	Clark Middle School	765	35.1	0.5	1.0		1.0	1.0	2.6	3.0	44.2
1730	Gruening Middle School	504	23.1	0.5	1.0		1.0	1.0	2.0	2.0	30.6
1740	Hanshew Middle School	878	41.0	0.5	1.0		1.0	1.0	3.0	3.0	50.5
1750	Mears Middle School	1049	49.5	0.5	1.0		1.0	1.0	3.0	3.0	59.0
1755	Mirror Lake Middle School	686	32.1	0.5	1.0	0.2	1.0	1.0	2.0	2.0	39.8
1760	Romig Middle School	796	37.8	0.5	1.0	0.2	1.0	1.0	2.4	2.0	45.9
1770	Wendler Middle School	885	41.5	0.5	1.0		1.0	1.0	3.0	2.0	50.0
1780	Goldenview Middle School	869	40.6	0.5	1.0		1.0	1.0	3.0	2.0	49.1
1799	Unallocated Middle School (B)		5.8								5.8
TOTAL		7,522	360.1	4.5	8.0	0.4	10.0	10.0	23.6	23.0	439.6

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

(B) Two and eight tenths (2.8) FTE classroom teacher positions will be redistributed to the schools in the fall based on largest actual enrollment and program requirements. Three (3) classroom teachers will provide for zero-hour staffing for Pre-Algebra and World Languages.

Anchorage School District
Fiscal Year 2006-2007

HIGH SCHOOLS/ALTERNATIVE PROGRAMS CERTIFICATED STAFFING
GENERAL FUND

Org Code	High Schools	Total Enrollment	Classroom Teachers	Special Service Teachers	Vocational Classroom Teachers	Tech- nology	Reading	Nurses	Librarians	Counselors	ROTC (A)	Principals/ Asst. Prin.	Total Staff
1800	Bartlett High	1,689	66.00		2.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	85.00
1805	King Career Center (B)	475			28.50	0.40		1.00		1.00		2.50	33.40
1810	Chugiak High	1,442	55.50		3.00	1.00	1.00	1.00	1.00	4.00	2.00	4.00	72.50
1815	Crossroads	54		2.00						1.00			3.00
1820	Dimond High	1,814	70.10		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	88.70
1830	East High (C)	2,187	83.00		4.00	1.00	1.00	1.00	1.00	5.20	3.00	5.00	104.20
1835	S.A.V.E.	187			11.80	0.20	0.40	1.00		1.00		1.00	15.40
1840	Service High	1,688	62.20		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	83.00
1845	Steller	272	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,865	69.50		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	90.10
1860	South Anchorage	1,745	66.00		2.00	1.00	1.00	1.00	1.00	3.40	2.00	5.00	82.40
1865	Eagle River	734	25.40		2.00	1.00	1.00	1.00	1.00	2.40	2.00	3.00	38.80
1875	McLaughlin	141	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	162	0.30		10.00	0.20	0.40	1.00		1.00		1.00	13.90
1881	S.E.A.R.C.H.	86			5.00								5.00
1883	Creating Optimal HS Opportunities (D)		2.00									1.00	3.00
1884	Continuation Program	23	2.00									1.00	3.00
1885	A.V.A.I.L.	68			3.00		0.20						3.20
1899	Unallocated High Sch. (E)		14.90										14.90
TOTAL		14,632	538.98	6.00	83.30	9.20	9.40	12.00	8.00	39.00	19.00	45.50	770.38

- (A) Non-certificated - Three positions were added for FY 2006-2007: One (1) at East High School and two (2) at Eagle River High School.
- (B) A third session was added to the King Career Center for FY 2006-2007.
- (C) Part-Time Students included in East High School.
- (D) Creating Optimal HS Opportunities is new for FY 2006-2007 and will service the Eagle River community.
- (E) Seven and nine tenths (7.9) FTE classroom teaching positions are for reducing class size based on enrollment. One (1.0) FTE teaching position is for Level II student support. Five (5.0) FTE teaching positions are for On-Line High School Remediation and one (1.0) FTE teaching position is for On-Line Alternative School Remediation.

Anchorage School District
Fiscal Year 2006-2007

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

	Staff	School/Students (FTE)
<u>Elementary Schools (1100-1418, 1499)</u>		
Kindergarten	1 Principal	Each school (Six Assistant Principals for large enrollment schools)
	1 Classroom Teacher	20.75 students
		59 of 60 schools have full-day kindergarten
Grade 1	1 Classroom Teacher	21.25 students
Grades 2 - 3	1 Classroom Teacher	24.25 students
Grades 4 - 6	1 Classroom Teacher	27.25 students
	.5 to 1 Physical Ed. Teacher	Most schools budgeted for 1 P.E. Teacher
	.6 to 1 Nurse	Nurses shared by schools, centrally budgeted in Health Services (1673). Staffed at .6 to 1 per school.
	1 Librarian	Each school
	.5 to 1 Music Teacher	Most schools budgeted for 1 Teacher
	.2 to 1 Art Teacher	Most schools budgeted for .5 Teacher
	1 Counselor	23 of 60 schools have a Counselor; two of the 23 have counselors for the Creating Successful Futures program
<u>Charter Schools (1500-1599)</u>	Staffing is based upon demonstrated need and program	
<u>Middle Schools (1450, 1700-1799)</u>		
	1 Principal	Each school
	1 Assistant Principal	Seven schools have 1 Assistant Principal; 3 Schools have 2 Assistant Principals
	1 Classroom Teacher	31.5 student class size, PTR of 25.79
	1 Nurse	Each school
	1 Librarian	Each school
	1-3 Counselors	Based on school size and need
<u>High Schools (1800-1850, 1899)</u>		
	1 Principal	Each school
	2-4 Assistant Principals	Based on school size and need
	1 Classroom Teacher	32.5 student class size, PTR of 27.33
	1 Nurse	Each school
	1 Librarian	Each school
	4-5 Counselors	Based on school size and need
	2 ROTC Instructors	Three schools have 3 ROTC Instructors (non-certificated)
<u>Alternative Schools</u>		
King Career Center, S.A.V.E., Benny Benson, Steller, 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
Fiscal Year 2006-2007

Budgeted Pupil / Teacher Ratio

	<u>1999-2000</u>	<u>2000-2001</u>	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.50	20.50	20.75	20.75	Kindergarten
Grade 1	21.00	21.00	21.00	21.00	21.00	21.00	21.25	21.25	Grade 1
Grade 2	24.00	25.00	24.00	24.00	24.00	24.00	24.25	24.25	Grade 2
Grade 3	24.00	25.00	24.00	24.00	24.00	24.00	24.25	24.25	Grade 3
Grade 4	27.00	28.00	27.00	27.00	27.00	27.00	27.25	27.25	Grade 4
Grade 5	27.00	28.00	27.00	27.00	27.00	27.00	27.25	27.25	Grade 5
Grade 6	27.00	28.00	27.00	27.00	27.00	27.00	27.25	27.25	Grade 6
Grade 7	26.25	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	Grade 7
Grade 8	26.25	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	Grade 8
Grade 9	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 9
Grade 10	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 10
Grade 11	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 11
Grade 12	27.08	27.91	27.08	27.08	27.08	27.08	27.33	27.33	Grade 12

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

Elementary

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

Middle School

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

High School

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

Multiple Year Historical Information

Anchorage School District
Fiscal Year 2006-2007

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

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

	<u>FY 1997-98 Actual</u>	<u>FY 1998-99 Actual</u>	<u>FY 1999-2000 Actual</u>	<u>FY 2000-01 Actual</u>	<u>FY 2001-2002 Actual</u>	<u>FY 2002-2003 Actual</u>	<u>FY 2003-2004 Actual</u>	<u>FY 2004-2005 Actual</u>	<u>FY 2005-2006 Actual</u>
Kindergarten (FTE)	2,800	2,693	2,980	3,205	3,462	3,536	3,536	3,657	3,639
Elementary	23,569	23,836	23,692	23,437	23,408	23,056	22,496	21,910	21,786
Secondary	20,199	20,869	20,823	21,383	21,704	22,273	22,435	22,723	22,925
Special Education	<u>1,045</u>	<u>1,064</u>	<u>1,058</u>	<u>977</u>	<u>867</u>	<u>926</u>	<u>964</u>	<u>949</u>	<u>1,003</u>
TOTAL	<u>47,613</u>	<u>48,462</u>	<u>48,553</u>	<u>49,002</u>	<u>49,441</u>	<u>49,791</u>	<u>49,431</u>	<u>49,239</u>	<u>49,353</u>
TOTAL Number of Students	48,793	49,551	49,312	49,520	49,676	50,029	49,663	49,454	49,589

- (A) Student enrollment as of September 30 each year. For FY 2006-2007 this includes 69 half-day kindergarten students stated on a full time student equivalent (FTE) of .5 basis and 3,568 full-day kindergarten (FDK) students included on a FTE of 1.0 basis. The projected number of students on a full count basis for all funds is 49,116.
- (B) Includes only those students requiring the highest level of services and self-contained students. There are more than 9,000 students planned to be served by the Special Services and Special Education programs in FY 2006-2007.
- (C) For FY 2006-2007, Polaris K-12, all elementary schools except Northern Lights, and excluding Charter Schools, will provide kindergarten on a full time basis.

Anchorage School District
Fiscal Year 2006-2007

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

<u>Fiscal Year</u> (A)	<u>Total Budgets</u> (B)	<u>Assessed Valuation</u> (C)	<u>Mill Rate</u>	<u>Local Tax (Fiscal Year)</u>	<u>% Of Local Tax To Total Budget</u>
1997-1998	370,824,469	12,530,839,276	7.70	100,927,392	27.2%
1998-1999	386,304,474	13,619,403,181	7.77	109,458,769	28.3%
1999-2000	397,999,919	14,505,001,156	7.79	117,633,373	29.6%
2000-2001	426,230,474	15,116,000,590	8.08	126,599,531	29.7%
2001-2002	448,655,706	15,977,582,221	8.20	135,521,074	30.2%
2002-2003	464,218,167	17,821,600,651	7.81	142,954,582	30.8%
2003-2004	485,193,735	19,540,958,207	7.37	144,983,658	29.9%
2004-2005	525,961,166	21,281,342,021	7.25	163,503,322 (D)	31.1%
2005-2006	572,206,186	22,404,488,758	7.59	177,157,001	31.0%
2006-2007	614,742,862	25,851,732,750	7.13	191,602,288	31.2%

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

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

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

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

Anchorage School District
Fiscal Year 2006-2007

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

Fiscal Year (A)	Fiscal Year Local Tax Appropriation			Assessed Valuation	Mill Rate		
	General Fund	Debt Service Fund	Total Taxes Fiscal Year (B)		General Fund	Debt Service Fund	Total (D)
1997-1998	87,682,805	13,244,587	100,927,392	12,530,839,276	6.77	0.93	7.70
1998-1999	92,162,281	17,296,488	109,458,769	13,619,403,181	6.64	1.13	7.77
1999-2000	97,565,255	20,068,118	117,633,373	14,505,001,156	6.51	1.28	7.79
2000-2001	102,613,029	23,986,502	126,599,531	15,116,000,590	6.62	1.46	8.08
2001-2002	107,301,568	28,219,506	135,521,074	15,977,582,221	6.57	1.63	8.20
2002-2003	114,373,207	28,581,375	142,954,582	17,821,600,651	6.22	1.59	7.81
2003-2004	121,490,634	23,493,024	144,983,658	19,540,958,207	6.04	1.33	7.37
2004-2005	133,412,722	30,090,600	163,503,322 (C)	21,281,342,021	5.99	1.26	7.25
2005-2006	144,322,321	32,834,680	177,157,001	22,404,488,758	6.19	1.40	7.59
2006-2007	155,257,376	36,344,912	191,602,288	25,851,732,750	5.79	1.34	7.13

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

(B) Amounts shown are actual taxes received from the Municipality of Anchorage for FY 1997-1998 through FY 2004-2005 and projected taxes for FY 2005-2006 and FY 2006-2007.

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

(D) The mill rate is calculated on calendar year taxes. Refer to page V-1 for the FY 2006-2007 computation.

Anchorage School District
Fiscal Year 2006-2007

COST PER STUDENT FOR TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Expenditures (A)</u>	<u>Students (FTE)</u>	<u>Average Cost Per Student</u>	<u>Non-Instructional Expenditures (B)</u>	<u>Net Cost of Education (C)</u>	<u>Net Average Cost Per Student (FTE)</u>
1997-1998	347,767,716	47,613	7,304	60,824,027	286,943,689	6,027
1998-1999	361,984,702	48,462	7,469	66,455,752	295,528,950	6,098
1999-2000	370,913,634	48,553	7,639	64,476,105	306,437,529	6,311
2000-2001	384,726,300	49,002	7,851	67,279,259	317,447,041	6,478
2001-2002	403,642,072	49,441	8,164	72,389,254	331,252,818	6,700
2002-2003	412,013,152	49,791	8,275	78,866,619	333,146,533	6,691
2003-2004	439,164,395	49,431	8,884	89,832,250	349,332,145	7,067
2004-2005	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

- (A) Total of actual expenditures (budgeted FY 2005-2006 and FY 2006-2007) General Fund, Food Service Fund and Debt Service Fund. Does not include the Local/State/Federal Projects fund which include categorical grants and contracts.
- (B) Non-Instructional Expenditures consist of Pupil Transportation, Student Nutrition (Food Service Fund), Debt Service Fund, and through FY 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 2006-2007

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

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

1) Minimum Required Local Contribution Deduction:

Defined as being the lesser of 45 percent of the preceding year's "basic need" or 4 mills times the total assessed valuation of local real estate, inventory and other taxed personal property for the second preceding year as determined by the State Department of Community and Regional Affairs - 1998-99 through 2006-07.

Actual State Assessed Valuation (In 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 (H)	16,961,328 (H)
Increase/(Decrease) from Prior Year Actual	662,157	549,923	1,153,812	913,769	1,686,972
State Assessed Valuation Date	01/01/97	01/01/98	01/01/99	01/01/00	01/01/01

2) Portion of Federal Impact Aid Deduction:

Total Eligible Federal Impact Aid (A)	7,778,718	9,596,667	9,360,634	10,951,601	10,001,173
% Required to Local Contribution	58.47%	57.43%	61.60%	57.52%	57.25%
Fed Impact Aid before 90% Deduct	4,548,216	5,511,366	5,766,151	6,299,361	5,725,672
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 4,093,395	\$ 4,960,229	\$ 5,189,535	\$ 5,669,425	\$ 5,153,104

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

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

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

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

(E) Prior year adjustment reflected in audit.

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

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

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

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 2003-04 Actual	FY 2004-05 Actual	FY 2005-06 Projections	FY 2006-07 Projections
Adjusted Average Daily Membership	66,952.42	66,996.48	66,585.30	67,238.22
Base Student Allocation	\$ 4,169	\$ 4,576	\$ 4,919	\$ 5,380
Basic Need	279,124,639	306,575,911	327,533,089	361,741,625
Minus:				
Minimum Required				
Local Contribution (1)	(69,729,060)	(73,751,264)	(76,624,283)	(81,476,907)
Minus:				
Portion of Federal Impact Aid (2)	(5,323,297)	(6,373,929)	(5,614,041)	(5,160,171)
Add:				
Quality Schools	1,071,239	1,071,944	1,065,365	1,075,812
Learning Opportunity Grant (L.O.G.)				
Adjustment To:				
Prior Year Federal Impact Aid				
Other Adjustments	(43,205) (C)			
Alaska Public School Funding Program	\$ 205,100,316	\$ 227,522,662	\$ 246,360,130	\$ 276,180,359
Average Daily Membership (ADM)	49,265	49,182	49,104	49,148
Revenue/ADM Including Quality Schools Only	4,163	4,626	5,017	5,619
Revenue/ADM Including L.O.G. Only	N/A	N/A	N/A	N/A
Revenue/ADM Including L.O.G. & Quality Schools	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

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
Calculated State Assessed Valuation (In Thousands)	17,432,265 (D)	18,437,816 (D)	19,156,044 (D)	20,369,227
Increase/(Decrease) from Prior Year Actual	941,873	2,011,103	1,436,455	2,426,366
State Assessed Valuation Date	01/01/02	01/01/03	01/01/04	01/01/05

2) Portion of Federal Impact Aid Deduction:

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

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

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

(C) Prior year adjustment reflected in audit.

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

Anchorage School District
Fiscal Year 2006-2007

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

Fiscal Year	ELEMENTARY			(A)	SECONDARY					
	No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount		No. of Schools	Per Pupil Allocation			Attendance Ctr. Amount	(A)
1997-1998	60	\$75	\$2,225,140	10	Mid School	(E)	\$81	\$760,604	(D)	
				12	Sr/Alt	(F)	\$85	\$1,197,099	(C)	
1998-1999	60	\$85	\$2,102,752	10	Mid School	(E)	\$93	\$650,046		
				13	Sr/Alt	(F)	\$97	\$1,293,510	(C)	
1999-2000	60	\$98	\$2,963,731	10	Mid School	(E)	\$104	\$966,125		
				13	Sr/Alt	(F)	\$108	\$1,952,660	(C)	
2000-2001	60	\$90	\$2,755,002	10	Mid School	(E)	\$96	\$893,452		
				13	Sr/Alt	(F)	\$100	\$1,806,472	(C)	
2001-2002	60	\$90	\$2,685,764	10	Mid School	(E)	\$96	\$937,356		
				13	Sr/Alt	(F)	\$100	\$1,874,479	(C)	
2002-2003	60	\$90	\$2,570,118	10	Mid School	(E)	\$96	\$1,014,448		
				13	Sr/Alt	(F)	\$100	\$2,075,639	(C)	
2003-2004	60	\$90	\$2,557,695	10	Mid School	(E)	\$96	\$1,001,788		
				13	Sr/Alt	(F)	\$100	\$2,002,396	(C)	
2004-2005	60	\$90	\$2,490,586	10	Mid School	(E)	\$96	\$995,373		
				14	Sr/Alt	(F)	\$100	\$2,282,098	(C,G)	
2005-2006	60	\$81	\$2,269,517	10	Mid School	(E)	\$86	\$834,363		
				15	Sr/Alt	(F)	\$90	\$2,007,399	(C,H)	
2006-2007	60	\$81	\$2,346,380	10	Mid School	(E)	\$86	\$836,131		
				15	Sr/Alt	(F)	\$90	\$1,889,516	(C)	

- (A) Represents basic supply allocation budgeted in the Attendance Centers. Not included in these funds are supplemental funds for textbook adoptions and emergency supply funds. These funds are budgeted in Elementary (1499), Middle (1799), and Secondary (1899) Unallocated Resources cost centers.
- (B) The per pupil allocation represents a combined supply/equipment allocation. This amount has been allocated as considered most appropriate given the building needs for supplies as compared to equipment.
- (C) This amount does not include funds allocated for the Learning Opportunity Grant (LOG) funds, Vocational Education Enhancement Program or the Schools of Choice Program.
- (D) Amount includes the opening of the two new middle schools, and the one-time corresponding triple supply allocation.
- (E) Middle Schools (includes Polaris K-12 beginning FY 1997-98).
- (F) High Schools/Alternative Programs.
- (G) Amount includes the opening of the new South Anchorage High School, and the one-time corresponding triple supply allocation.
- (H) Amount includes the opening of the new Eagle River High School, and the one-time corresponding triple supply allocation.