

I. Anchorage School District Overview

ANCHORAGE SCHOOL DISTRICT OVERVIEW

ANCHORAGE SCHOOL BOARD

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

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

COMMUNITY INVOLVEMENT

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

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

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

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

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

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

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

SCHOOL USE BY COMMUNITY

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

STANDARD SCHOOL PROGRAM

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

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

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

GRADUATION REQUIREMENTS

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

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

EDUCATIONAL ALTERNATIVES AND SPECIALIZED PROGRAMS

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

ABC Schools exist at Birchwood ABC and Northern Lights ABC schools. These schools are highly structured and dedicated to academic excellence. ABC schools seek to build within each child a sense of responsibility, patriotism, citizenship, confidence, pride in accomplishment and a positive self-image through proven academic achievement. To do this, ABC schools provide the quiet and orderly environment many children need in order to learn through a positive, firm, and consistent code of conduct. ABC schools also are committed to the arts, music, drama, athletics and student government.

A.V.A.I.L. is designed for students who have previously dropped out of school and desire to return to school. The program is a partnership with the business community and places high emphasis on basic educational and employment skills. To be eligible, a student must be between the ages of 15½ and 19 and have been out of school for one whole semester.

Charter schools are non-sectarian, public schools that operate within the District under contract with the School Board. Charter schools offer alternative teaching methods or curriculum and more independence than regular public schools. Any person, group or organization may apply to the School Board to operate a charter school.

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

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

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

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

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

Language Immersion Programs give students an opportunity to become bilingual in

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

Martin Luther King Jr. Career Center offers vocational/technical training in 26 occupations for students in grades 11-12 during the first and second sessions. The newly developed KCC third session will offer introductory vocational/technical training for students in grades 9-12. Students earn ½ credit in third session courses.

Montessori Program is offered at Denali Elementary School. Students in kindergarten through grade 6 learn in open classrooms stressing individualized learning in a specially prepared environment using materials that are based on students' developmental stages. Children progress at a rate appropriate to their ability and level of achievement. Direct instruction is given in individual and small group settings. Cooperative learning and peer coaching are integral parts of the program.

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

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

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

Schools-Within-A-School

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

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

mary emphasis of EWE and Kanakugaq is improving academic performance, attendance, cultural identification and family outreach.

The West High School Through the Arts program focuses on the synthesis of three disciplines: visual and performing arts, English and history. A cross-curricular team approach is used to facilitate student learning in all three areas.

The Seminar School at Service High follows the principles of Socratic questioning and the examination of great works of writing. A complete language arts and social studies curriculum is offered.

The Humanities Interdisciplinary Program at Bartlett High focuses on language arts and social studies, and uses a quarterly theme approach. A Paideia seminar is integrated into each theme.

SEARCH is an individualized program designed for 13- to 15-year-old students who have experienced academic, attendance and/or discipline problems in a regular school setting. It provides opportunities for both personal and academic growth in a highly structured environment.

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

PROFILE OF PERFORMANCE

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

Attendance

The average daily attendance in Anchorage schools has been about 93 percent for the past five years. Attendance rate for 2006-2007 was 92.7 percent.

Graduation Rate and Drop-Out Rate

The four-year cumulative graduation rate in 2006-2007 was 64.99 percent. The one-year drop-out rate for 2006-2007 was 4.74 percent.

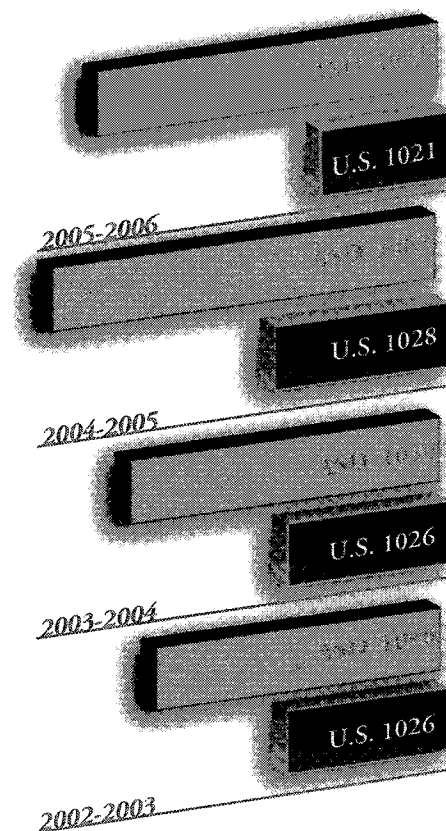
Language Arts Proficiency

In 2006-2007, 82.3 percent of ASD students were at or above their grade level (proficient) in English language arts, as measured by state testing.

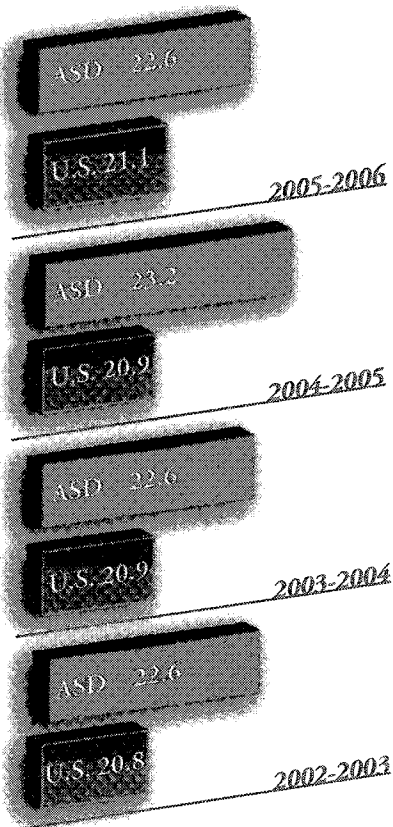
Math Proficiency

In 2006-2007, 76.3 percent of ASD students were at or above their grade level (proficient) in math, as measured by state testing.

SAT Reading and Math Combined Score



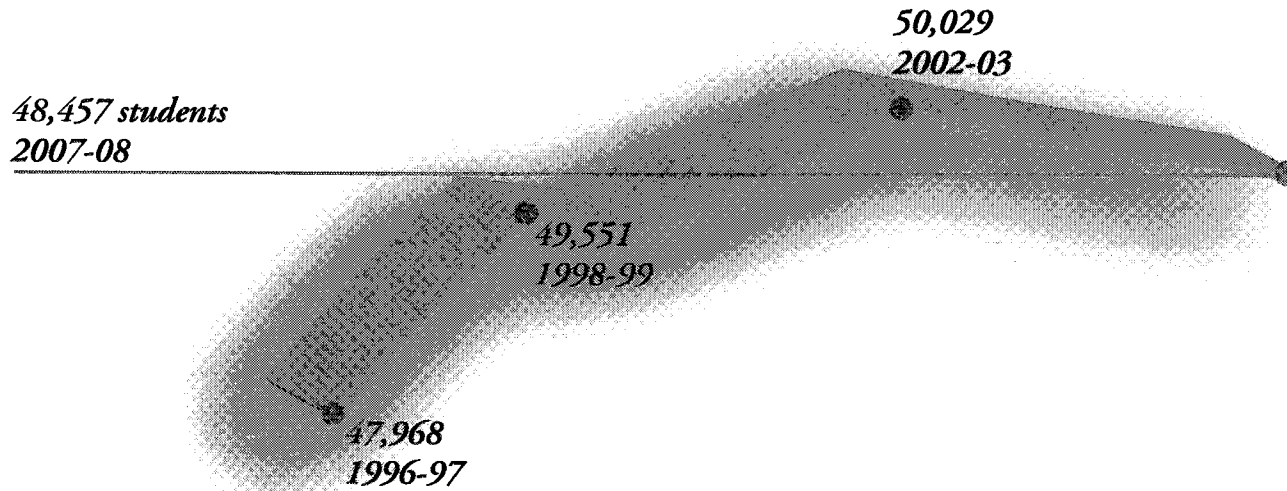
ACT Composite Score



Advanced Placement

High school students completed 2,674 AP courses and took 2,463 AP tests in 2006-2007. Sixty-five percent of the students scored well enough on the tests to qualify for college and university credit.

ENROLLMENT 1996-97 THROUGH 2007-08



FINANCIAL OUTLOOK

In fiscal year 2007-08, the District is budgeted to receive approximately 65.39 percent of its General Fund revenues from the State of Alaska. The largest single revenue source to the District from the State is the Alaska Public School Funding Program. This program is expected to provide 48.71 percent of the District's General Fund revenues for fiscal year 2007-08. Revenue from this program is received based on the number of students enrolled in the District and the type of educational services they receive.

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

Local property taxes provide the other major revenue source for the District. Under the tax limitation provision included in the Anchorage Municipal Charter, the amount that local taxes may be increased for general government and school purposes is primarily limited to increases for inflation, population growth and new construction, except for specific exclusions to pay debt service and judgments. The rate of taxation for school purposes is 6.79 mills.

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

ANCHORAGE SCHOOL DISTRICT MISSION AND GOALS

MISSION

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

Ongoing Overall Goals

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

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

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

Diversity in the Workforce

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

Measurable Achievement Goals

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

1. Students will demonstrate **increased academic achievement** as indicated by improved performance on state measures of academic performance. Students will meet the State defined Annual Measurable Objective (AMO).
Indicators:
 - a. The percentage of students scoring not proficient in language arts and math will decrease by 10 percent in each AYP-designated student group.
 - b. In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in each grade level 3-9.
 - c. In a year-to-year comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in each grade level 3-9.
 - d. In a sequential cohort comparison, the percentage of students scoring proficient in mathematics on the Alaska Standards Based Assessment in 8th grade will be greater than the percentage of those same students scoring proficient in 7th grade the previous year.
 - e. In a year-to-year comparison, the achievement gap in language arts and math will decrease significantly between each AYP-designated ethnicity group and the Caucasian group, narrowing the achievement gap.
 - f. In a year-to-year comparison, the achievement gap in language arts and math will decrease significantly between the AYP-designated groups of economically disadvantaged and non-economically disadvantaged, limited English proficient and non-limited English proficient, and disabled and non-disabled students.
 - g. The performance of the sequential cohort of students in 5th, 7th, and 9th grades will show an increase in the average scale score from the previous year on the writing content strands of Structures and Conventions of Writing and Revision.Performance will be assessed on the Alaska Standards Based Assessment (Grades three through ten). These assessments will provide information on the status of student group performance for each school at grade levels three through ten.

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

Performance by students in grades 5 and 7 on the Terra Nova will be reported, though these scores are no longer included in the determination of adequate yearly progress.

Note: The state defined AMO for 2006-2007 in Language Arts is 71.48 and Math is 57.61.

2. A higher percentage of students will **master reading skills and strategies to read proficiently** at the end of grade three.
Indicators:
 - a. In a year-to-year comparison, the percentage of students scoring proficient in reading on the Alaska Standards Based Assessment will increase by 2.5 percent in each AYP-designated student group in grade three.
 - b. In a year-to-year comparison, the percentage of students scoring proficient on the Developmental Reading Assessment will increase by 2.5 percent in each AYP-designated student group in grade three.
3. The percentage of students in **accelerated math sequence will increase**.
Indicators:
 - a. The percentage of students in each AYP-designated student group who successfully complete Algebra I in eighth grade or earlier with a grade of C or higher will increase by five percent in a year-to-year comparison.
 - b. When compared to the baseline year of 2005-2006, the District will increase the percentage of students still enrolled in the Anchorage School District who successfully completed Algebra I with a B or better in 8th grade or earlier are enrolled in Geometry or Algebra II in 9th grade and successfully complete the course with a C or higher.Process directions for math department and math teachers:
 - a. The District will continue to develop and implement training in math content and teaching strategies for elementary and middle school teachers.
 - b. The District will continue to work with students, parents, teachers, counselors, administrators, and community representatives to increase expectations for elementary, middle and high school math achievement at each school, particularly for those groups for which assessment data identifies average performance significantly below district average performance.
 - c. The District will explore the Orleans-Hanna math assessment as a predictor of math proficiency and, specifically, Algebra readiness.
 - d. Math teachers will focus on articulation of the curriculum, K-12, with a particular focus on the transition from 6th to 7th grade.
4. The **dropout rate** will decrease by five percent in each AYP-designated group in a year-to-year comparison across the District and in each school.
5. There will be at least a **five-percent increase in the District's graduation** rate in a year to year comparison.
6. The **percent of high school students successfully completing higher-level courses** will increase.
 - a. The District will maintain or increase the percent of students scoring in the fourth quartile (76-99 percent) on the TerraNova CAT/6 in grades five and seven.
 - b. There will be at least a 5 percent increase in each AYP-designated student group in the number of students taking the PSAT in a year-to-year comparison. The 2005-2006 school year will establish the baseline.
 - c. There will be at least a 5 percent increase in each AYP-designated student group in the percent of high school students who successfully complete AP courses in a year-to-year comparison. "Successfully complete" is defined as passing the AP course with a grade of C or higher.
7. **Customer service and satisfaction** will improve.
When compared to the baseline year of 2005-2006, the District will increase the survey response rate and the Respectful Climate factor score measured in the student, staff and parent climate survey at the District and division levels.
8. **Parent/guardian involvement** will improve. Indicators:
 - a. When compared to the baseline year of 2005-2006, the Parent/Guardian and Community Involvement factor score reported in the staff climate survey will increase at the District and division levels.
 - b. An additional question specific to parent/guardian involvement will be added to the 2006-2007 survey; and it will be combined with other questions to report a Parent/Guardian and Community Involvement factor score. The 2006-2007 school year data will establish the baseline.
9. The ASD is **committed to establishing an environment of respect and mutual collaboration** by attracting and retaining a quality work force, at every level in the District, who are committed to providing a positive learning environment, who value diversity, and who reflect the diversity of the Anchorage community and the relevant labor market. Indicator:
In a year-to-year comparison, the District will increase the percent of non-White employees in the overall workforce.

Facility Locations

Elementary

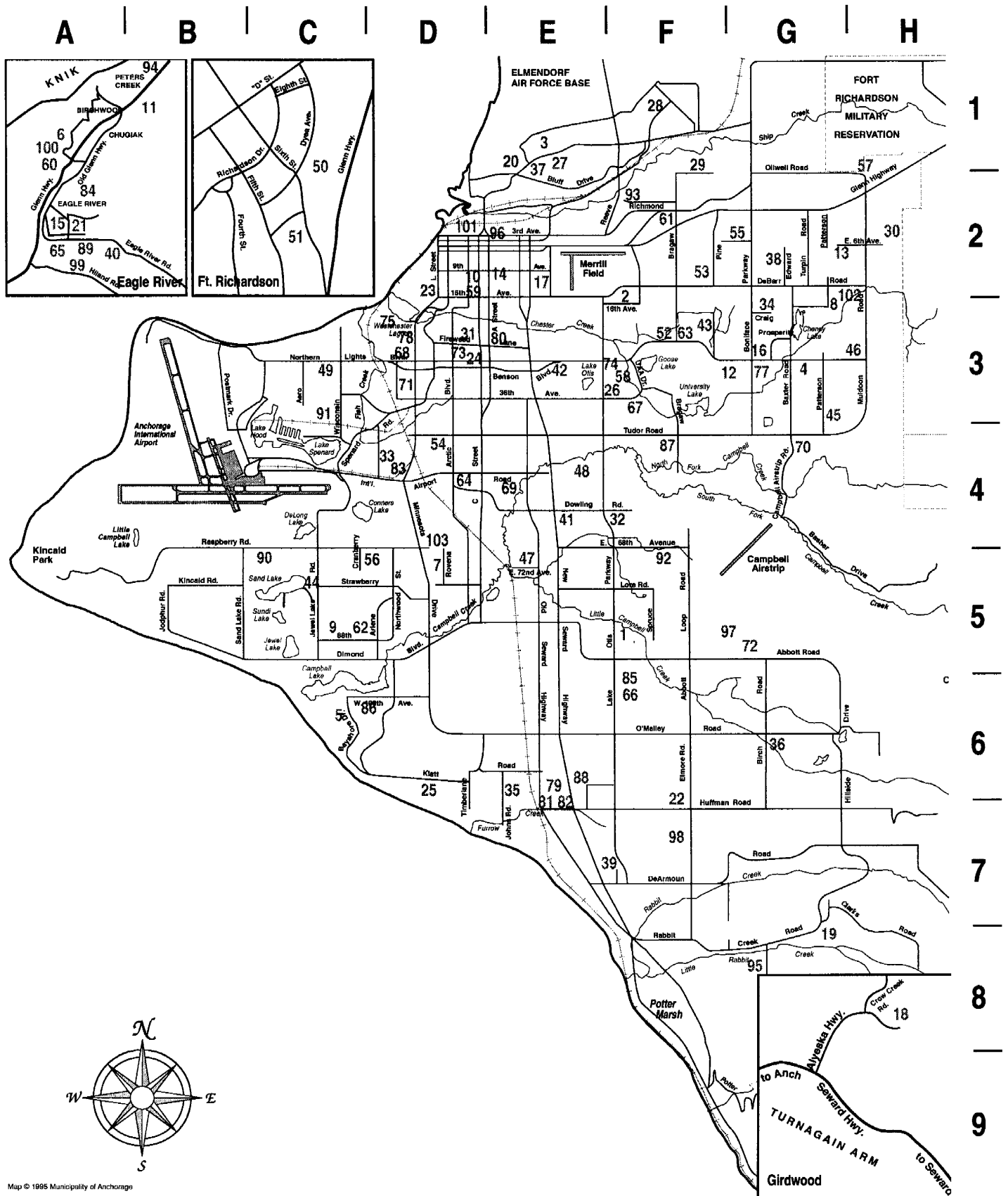
1. **E5** Abbott Loop 742-5400
8427 Lake Otis Pkwy., 99507-3599
2. **F2** Airport Heights 742-4550
1510 Alder Dr., 99508-2999
89. **A2** Alpenglow 742-3300
19201 Driftwood Bay Dr., Eagle River,
99577-8579
3. **E1** Aurora 742-0300
5085 10th Street, E.A.F.B., 99506-1199
4. **G3** Baxter 742-1750
2991 Baxter Rd., 99504-3999
5. **C6** Bayshore 742-5360
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, Eagle River, 99567-
6746
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 742-7600
1327 Nelchina St., 99501-4896
84. **A2** Fire Lake 742-3350
13801 Harry McDonald Rd., Eagle River,
99577
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 742-7630
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 Puma St., 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 742-0100
4140 Eaker Ave., E.A.F.B., 99506-1299
28. **F1** Mt. Spurr 742-0200
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 742-7500

- 2424 E. Dowling Rd., 99507-1972
 33. **D4** Northwood 742-6800
4807 Northwood Dr., 99517-3145
 34. **G3** Nunaka Valley 742-0366
1905 Twining Dr., 99504-3099
 35. **E7** Ocean View 742-5850
11911 Johns Rd., 99515-3438
 36. **G6** O'Malley 742-5800
11100 Rockridge Dr., 99516-1884
 37. **E2** Orion 742-0250
5112 Arctic Warrior Drive, E.A.F.B., 99506-
1498
 41. **E4** Polaris K-12 742-8700
6200 Ashwood St., 99507-1911
 38. **G2** Ptarmigan 742-0400
888 Edward St., 99504-1699
 39. **E7** Rabbit Creek 742-5700
13650 Lake Otis Pkwy., 99516-3400
 40. **A2** Ravenwood 742-3250
9500 Wren Lane, Eagle River, 99577-8737
 42. **E3** Rogers Park 742-4800
1400 E. Northern Lights Blvd., 99508-4281
 43. **F3** Russian Jack 742-1300
4300 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 742-5940
701 E. 72nd Ave., 99518-2806
 97. **G5** Trailside 742-5500
5151 Abbott Rd., 99507-4397
 48. **E4** Tudor 742-1050
1666 Cache Dr., 99507-1399
 49. **C3** Turnagain 742-7200
3500 W. Northern Lights Blvd., 99517-3318
 93. **F2** Tyson, William 742-8000
2801 Richmond Ave., 99508-1099
 50. **C2** Ursa Major 742-1600
454 Dyea St., Ft. Rich, 99505-1198
 51. **C2** Ursa Minor 428-1311
336 Hoonah Ave., Ft. Rich, 99505-1299
 52. **F3** Whaley 742-2350
2220 Nichols St., 99508-3496
 53. **F2** Williwaw 742-2000
1200 San Antonio St., 99508-2766
 54. **D4** Willow Crest 742-1000
1004 W. Tudor Rd., 99503-7096
 55. **G2** Wonder Park 337-1569
5101 E. 4th Ave., 99508-2599
 56. **D5** Wood, Gladys 742-6760
7001 Cranberry St., 99502-3199
- ### Middle Schools
102. **G3** Nicholas J. Begich Middle School .. 742-0500
7440 Creekside Center Dr., 99504
 59. **D3** Central Middle School of Science .. 742-5100
1405 "E" St., 99501-5098
 61. **F2** Clark Middle School 742-4700
150 Bragaw St., 99508-1398
 95. **G8** Goldenview Middle School 348-8626
15800 Golden View Dr., 99516-4924
 65. **A2** Gruening Middle School 742-3600
9601 Lee St., Eagle River, 99577-8399
 66. **F6** Hanshew Middle School 349-1561
10121 Lake Otis Pkwy, 99507-4298
 86. **C6** Mears Middle School 742-6400
2700 W. 100th Ave., 99515-2200
 94. **B1** Mirror Lake Middle School 742-3500
22901 Lake Hill Dr., Chugiak, 99567-5584
 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 Schools

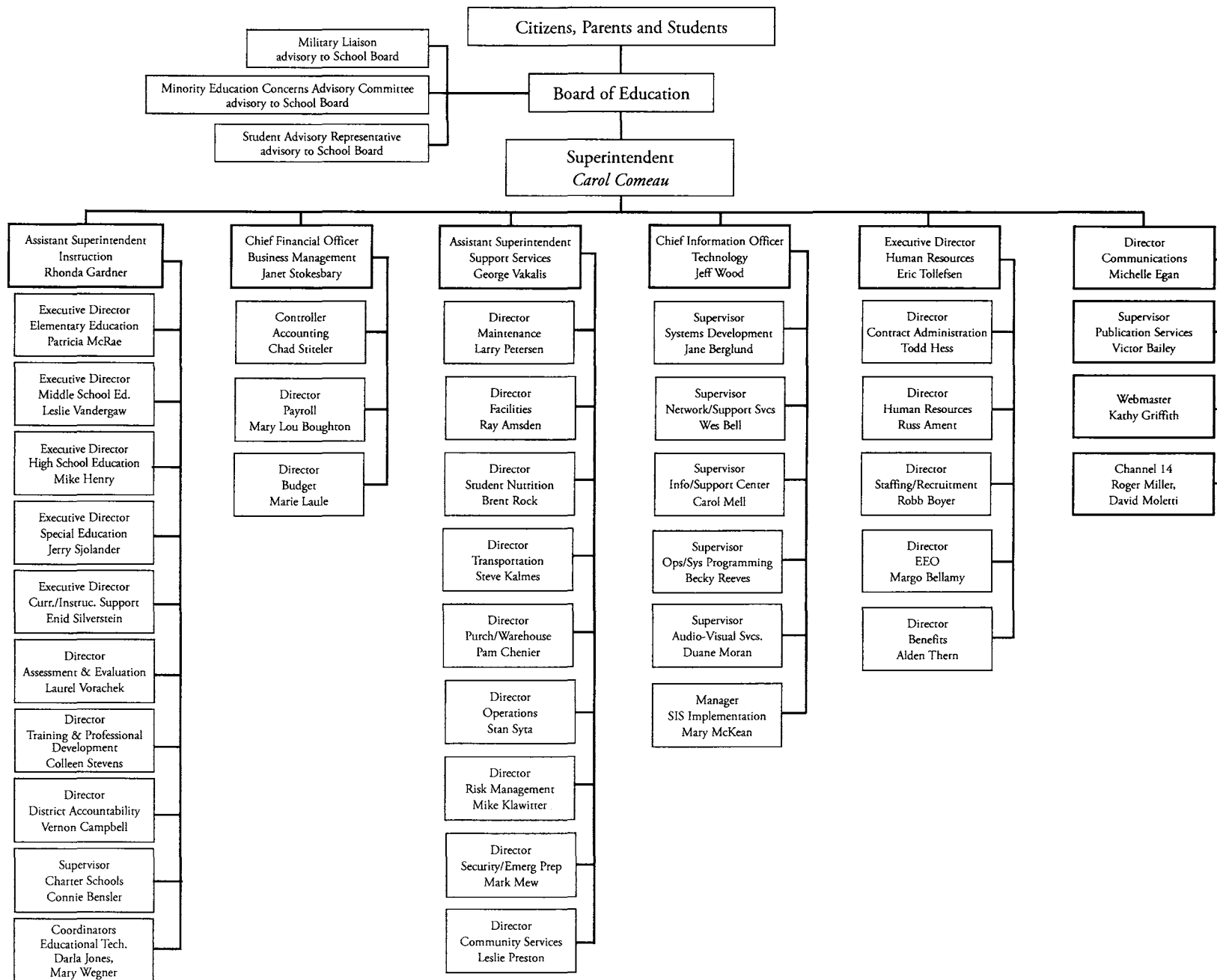
96. **E2** AVAIL 742-4930
425 "C" Street, 99501-2323
 57. **H2** Bartlett High School 742-1800
1101 N. Muldoon Rd., 99506-1698
 70. **G4** Benny Benson Secondary 742-2050
4515 Campbell Airstrip Rd., 99507-1267
 60. **A2** Chugiak High School 742-3050
16525 S. Birchwood Loop Rd., Eagle River,
99567-6701
 60. **A2** COHO 742-3028
16525 S. Birchwood Loop Rd., Chugiak, 99567
 64. **D4** Continuation Program 742-1168
401 W. International Airport Rd. #27, 99518-
1104
 62. **C5** Dimond High School 742-7000
2909 W. 88th Ave., 99502-5397
 99. **A2** Eagle River High School 742-2700
8701 Yosemite, Eagle River, 99577-6500
 63. **F3** East High School 742-2100
4025 E. Northern Lights Blvd., 99508-3599
 58. **F3** King Career Center 742-8900
2650 E. Northern Lights Blvd., 99508-4170
 67. **F3** McLaughlin Secondary School 742-1120
2600 Providence Dr., 99508-4678
 69. **E4** SAVE High School 742-1250
410 E. 56th Ave., 99518-1244
 72. **G5** Service High School 742-8100
5577 Abbott Rd., 99507-4399
 98. **F6** South Anchorage High School 742-6200
13400 Elmora Rd., 99516-3607
 73. **D3** Steller Secondary 742-4950
2508 Blueberry Rd., 99503-2693
 75. **D3** West High School 742-2500
1700 Hillcrest Dr., 99517-1399
- ### Charter Schools
71. **D3** Aquarian 742-4900
1705 W. 32nd Ave., 99517-2002
 100. **A2** Eagle Academy 742-3025
10901 Mausel Street, Eagle River, 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
 103. **D4** Rilke Schule German School 646-4845
6689 Seafood Dr., 99518
 101. **D2** Winterberry 742-4980
508 W. 2nd Ave., 99501-2208
- ### Support Services
77. **D2** ASD Education Center 742-4000
5530 E. Northern Lights Blvd., 99504-3135
 77. **D2** Curriculum/Instructional Support... 742-4464
5530 E. Northern Lights Blvd., 99504-3135
 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 E. Tudor Rd., 99507-1218

Anchorage School District Facilities



ANCHORAGE SCHOOL DISTRICT ORGANIZATIONAL CHART

AUGUST 2007



II. Financial Planning & Budget Development Calendar

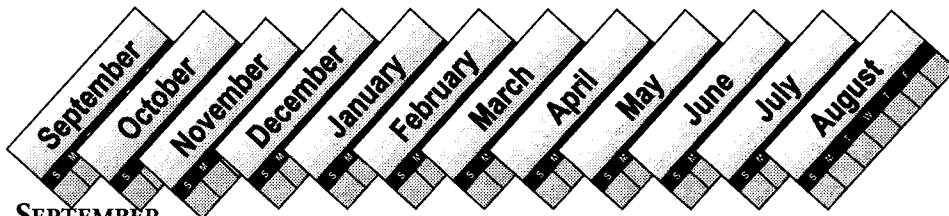
FINANCIAL PLANNING AND BUDGET DEVELOPMENT CALENDAR

YOU ARE INVITED TO PARTICIPATE

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

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

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



SEPTEMBER

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

OCTOBER

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

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

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

NOVEMBER

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

DECEMBER

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

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

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

JANUARY

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

FEBRUARY

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

MARCH

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

APRIL-JUNE

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

JULY-AUGUST

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

III. Summary of Major Budget Considerations

SUMMARY OF MAJOR BUDGET CONSIDERATIONS

STUDENT ENROLLMENT PROJECTIONS FY 2007-2008

ENROLLMENT FORECASTING CONSIDERATIONS

The FY 2007-08 Financial Plan was developed based on an enrollment projection of 48,848 students. For budget planning purposes, this number is converted to 48,580 students on a full time equivalent (FTE) basis. The projected enrollment is a decrease of 530 students; the previous year's actual enrollment on September 30 was 49,068.

FORECASTING METHODS

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

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

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

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

FACTORS AFFECTING FORECASTS

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

Fall Membership Projections for September 30, 2007

	<u>Students</u>	<u>FTE</u>	<u>Percent</u>
Half-Day Kindergarten (A)	72	36	.1%
Full-Day Kindergarten	3,588	3,588	7.4
Grades 1-6	<u>21,600</u>	<u>21,600</u>	<u>44.4</u>
Elementary (K-6)	25,260	25,224	51.9
Grades 7-8	7,271	7,271	15.0
Grades 9-12	<u>14,970</u>	<u>14,970</u>	<u>30.8</u>
Secondary (7-12)	22,241	22,241	45.8
Special Education (B)	<u>1,347</u>	<u>1,115</u>	<u>2.3</u>
TOTAL	<u>48,848</u>	<u>48,580</u>	<u>100.00%</u>

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

(B) Includes only those students requiring the highest level of services and self-contained students. Special Education programs plan to serve more than 9,000 students in FY 2007-08.

REVENUES AND EXPENDITURES

STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2007-08 the revenue is projected to provide \$266,023,500, or 48.71 percent, of General Fund revenues. The Alaska Public School Funding Program formula incorporates school district cost factors (reviewed biannually by the Department of Education), provides quality grants and a base student allocation of \$5,380 per Average Daily Membership (ADM).

Alaska Public School Funding Program

	2006-07 Projected	2007-08 Projected	Increase (Decrease)	%
General Fund Revenue	\$276,180,359	\$266,023,500	(\$10,156,859)	(3.69%)
Amount per student (FTE)	\$5,623	\$5,476	(\$147)	(2.61%)

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 \$89.0 million for next year is based on the state's Anchorage area assessed valuation of \$22.247 billion. For purposes of this computation the assessed value to be used is the amount certified by the State Community and Regional Affairs office as of the valuation date of January 1, 2006.

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

LOCAL REVENUE

The local municipal tax contribution is the second largest General Fund funding source. For FY-2007-08, the local municipal tax contribution is \$169,197,819 which will provide 31.0 percent of the General Fund revenues.

The 2007 General Fund mill rate is 5.54 and the Debt Service Fund mill rate is 1.25 for a combined total of 6.79 mills. The areawide assessed valuation of property increased by

\$3.45 billion to \$29.3 billion, an increase of 13.4 percent.

Local Property Taxes

General Fund	2006-07 Projected	2007-08 Projected	Increase	%
Local Tax Contribution	\$155,257,376	\$169,197,819	\$13,940,443	8.98%
Taxes Per Student (FTE)	\$3,161	\$3,483	\$327	10.34%

REVENUE STATISTICS

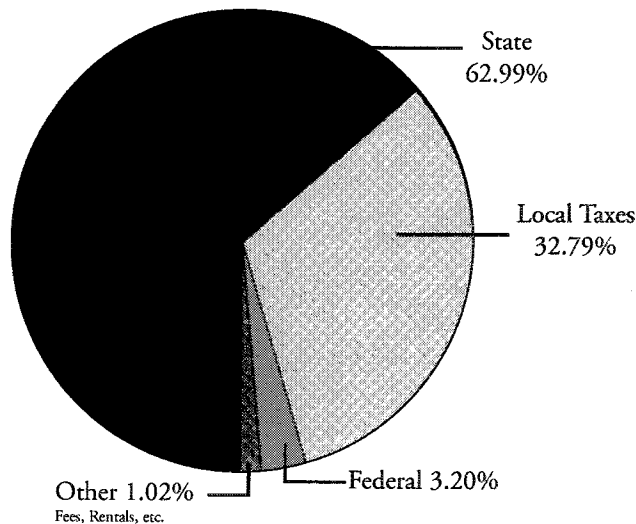
The following schedule compares selected FY 2007-08 revenue statistics with those of FY 2006-07.

Two Fiscal Years' Revenues Compared

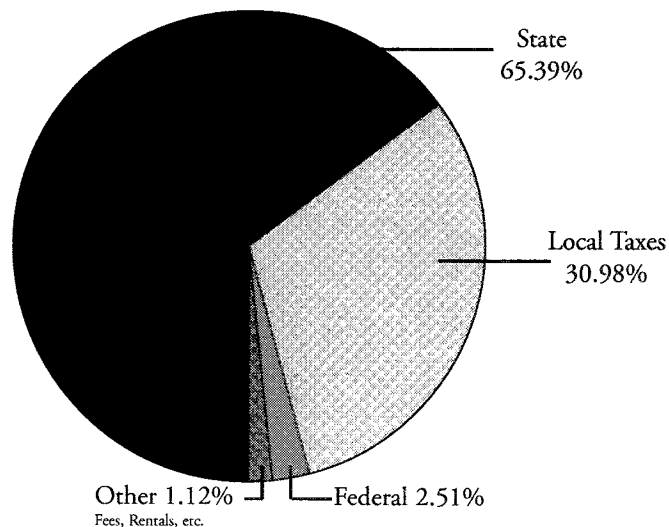
	2006-07 Projected	2007-08 Projected	Increase (Decrease)	%
Alaska Public School Funding Revenue	\$276,180,359	\$266,023,500		(3.7%)
Local Property Taxes - Fiscal Year				
- General Fund	\$155,257,376	\$169,197,819		8.98%
- Debt Service Fund	36,344,912	37,162,042		2.25%
TOTAL	\$191,602,288	\$206,359,861		
-General Fund Mill Rate	5.79	5.54		
-Debt Service Fund Mill Rate	1.34	1.25		
TOTAL Mill Rate	7.13	6.79		
Assessed Valuation	\$25,851,732,750	\$29,305,847,273		

PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE

Projected General Fund Revenue
2006-07



Projected General Fund Revenue
2007-08



EXPENDITURES

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

The budget development guidelines for FY 2007-08 are below:

- **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 86.54 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 a decrease comparable to FY 2004-2005. The current year's pupil to classroom teacher ratios:

- Kindergarten (FTE): 20.5 to 1
- Grade 1: 21 to 1
- Grade 2-3: 24 to 1
- Grades 4-6: 27 to 1
- Grades 7-12: 25.54 - 27.08 to 1
- Special Education - Various staffing levels depending on enrollment program needs.

- **Contracted Services**

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

- **Supplies**

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

- **Equipment**

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

Cost increases for inflation are individually not large, but in total they are an important cost factor to be planned for in the budget development process. The estimated Anchorage area Consumer Price Index for 2006 was 3.2 percent. Expected cost increases have been included by item in the costs budgeted in each of the District's school and departmental budgets.

IV. Guide to Using the Budget Document

GUIDE TO USING THE BUDGET DOCUMENT

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

PRELIMINARY, PROPOSED AND ADOPTED BUDGETS

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

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

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

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

FUND ORGANIZATION

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

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

- **General Fund (Fund 1)**

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

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

Alternative Programs.

- **Food Service Fund (Fund 6)**

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

- **Debt Service Fund (Fund 9)**

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

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

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

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

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

SCHOOL AND DEPARTMENTAL BUDGETS

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

- Expenditure Summary
- Personnel information
- Expenditure Detail
- Commentary

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

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

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

Program - The name of the department or school.

Budget Code - The department or school number.

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

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

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

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

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

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

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

HOW TO READ A BUDGET PAGE

INSTRUCTION		DETAIL		
Division	Actual expenditures for a particular fiscal year	Budgeted expenditures for a particular fiscal year	Budgeted expenditures submitted to School Board for a particular fiscal year	Budgeted expenditures approved by School Board and submitted to Assembly for the same fiscal year as the Preliminary Budget. Proposed amount may not match preliminary amount.
School/ Program Name	Elementary Education - 1031	2005-06 ACTUAL	2005-06 REVISED	2006-07 REVISED
Expenditure Code	3030 Contractual Services - Instruction	\$1,000	\$1,000	\$1,000
Account Name				
	Budget Code		Type of Budget Page	
				Budgeted expenditures based on Assembly's upper limit of budget. Adopted amount may not match proposed amount.

ORGANIZATIONAL CODES

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

1001	School Board	1049	Publication Services	1200	Eagle River	1418	Wood, Gladys	High School	1830	East High	
1002	Superintendent	1050	Communications	1210	Fairview	1450	Polaris K-12	1666	Outreach	1835	S.A.V.E.
1004	Chief Financial Officer	1051	Library Resources	1215	Fire Lake	1489	Summer School	1667	Alternative Career	1840	Service High
1006	Asst. Superintendent– Instruction	1052	Audio-Visual Services	1220	Girdwood		Elementary		Education	1845	Steller Secondary
		1061	Custodial Services	1230	Government Hill	1499	Unallocated Elementary	1670	Special Schools	1848	Summer School
		1062	Security/Emergency Preparedness	1235	Homestead		Resources	1673	Health Services	1850	West High
1007	Asst. Superintendent– Support Services			1237	Huffman	1500-1590	Charter School	1678	Summer School Special	1860	South High
		1063	Maintenance	1240	Inlet View		Attendance		Education	1865	Eagle River High
1010	Budgeting	1064	Maintenance Projects	1242	Kasuun		Centers	1679	Unallocated Special	1875	McLaughlin Youth
1011	Accounting	1065	Warehouse	1244	Kennedy	1501	Charter School		Education Resources		Center
1012	Purchasing	1066	Rentals	1245	Klatt		Administration	1680	Bilingual/Multicultural	1880	Benny Benson
1013	Risk Management	1067	Community Resources	1246	Kincaid	1505	Alaska Native Cultural		Education Program	1881	SEARCH
1016	Human Resources	1075	Crossing Guards	1248	Lake Hood		Charter	1700–1799	Middle School	1883	Creating Optimal High
1019	Demographic/GIS Services	1080	Pupil Transportation– Administration	1250	Lake Otis	1510	Aquarian Charter		Attendance		School Opportunities
		1081	Bus Operations	1257	Mt. Spurr	1530	Eagle Academy Charter		Centers	1884	Continuation School
1023	Government Relations/ Legal Liaison	1082	Garage & Bus Maintenance	1260	Mt. View	1540	Family Partnership	1700	Central Middle School	1885	AVAIL
				1270	Muldoon		Charter		of Science	1899	Unallocated
1030	High School Education	1084	F/M Vehicle Maintenance	1280	North Star	1545	Frontier Charter	1710	Clark Middle School		High School Resources
1031	Elementary Education			1290	Northern Lights ABC	1550	Highland Tech Charter	1730	Gruening Middle	3010	Facilities Management
1032	Middle School Education	1097	Association Benefits	1300	Northwood	1560	Rilke Schule Charter		School	6639	Food Service
		1098	Sick Leave Bank	1310	Nunaka Valley	1595	Winterberry Charter	1740	Hanshew Middle		Administration
1033	High School Activities	1099	Non-Departmental	1315	Ocean View	1599	Unallocated Charter		School	6640	Food Service Center
1034	Middle School Activities	1100–1499	Elementary Attendance Centers	1320	O'Malley		Schools	1750	Mears Middle School	6641	Elementary Kitchens
				1324	Orion	1601–1679	Special Education	1755	Mirror Lake Middle	6642	Middle School
				1328	Ptarmigan		Attendance		School		Kitchens
		1100	Abbott Loop	1330	Rabbit Creek		Centers	1760	Romig Middle School	6643	High School Kitchens
1035	Educational Technology	1110	Airport Heights	1335	Ravenwood	1601	Special Education	1770	Wendler Middle School		
1036	Curriculum & Instructional Services	1112	Alpenglow	1340	Rogers Park	1603	Deaf	1780	Goldenview Middle	6644	Food Service Delivery
		1114	Aurora	1345	Russian Jack	1604	Blind/Visually Impaired		School		
1037	Training and Professional Development	1115	Baxter	1350	Sand Lake	1612	Gifted	1785	Begich Middle School		
		1116	Bayshore	1360	Scenic Park	1625	Whaley School	1789	Summer School Middle		
		1118	Bear Valley	1362	Spring Hill	1630	Providence Heights		Level		
1038	Assessment & Evaluation	1120	Birchwood ABC	1363	Trailside	1638	Speech/Language	1799	Unallocated Middle		
		1125	Bowman, Willard	1364	Susitna	1640	Re-Open		School Resources		
		1130	Campbell	1365	Taku	1653	Psychology	1800-1899	High Schools/ Alternative		
1039	Technology/ MIS	1140	Chester Valley	1370	Tudor	1655	OT/PT Program		Programs		
1043	Music– Districtwide	1150	Chinook	1380	Turnagain	1658	Special Education– Middle School	1800	Bartlett High		
		1160	Chugach Optional	1384	Tyson, William			1805	King Career Center		
1045	Art–Districtwide	1170	Chugiak	1386	Ursa Major	1660	Special Education– Elementary	1810	Chugiak High		
1047	District Accountability	1174	College Gate	1388	Ursa Minor			1815	Crossroads		
1048	Grant Writer Svcs	1180	Creekside Park	1390	Williwaw	1663	Mt. Iliamna Preschool	1820	Dimond High		
		1190	Denali	1400	Willow Crest	1665	Special Education–				
				1410	Wonder Park						

EXPENDITURE CODES

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

0990	Suspense	1851	Home School Coordinators	3200	Rental—Land & Bldgs.	5200	Contracts*
1000	Pending Negot.- Salaries/Wages	1861	Noon Duty Attendants	3210	Rental—Equipment	5210	Architect Agreements*
1011	School Board Fees	1871	Neighborhood Community Patrol	3220	Cont. Services—Copier Lease	5220	Architect Reimbursable*
1100	Superintendent	1900	Student Nutrition Personnel	3230	Advertising	5230	Engineering & Testing*
1110	Assistant Superintendent Certificated	1920	Interim Staff Assistants	3400	Board Contingency	5240	Miscellaneous*
1111	Assistant Superintendent Classified	1930	Teacher Reserve	3410	Cont. Service—Board	5250	ASD Contingency*
1170	Program Directors Certificated	1950	Severance Pay—TRS	3430	Mileage In-District	5260	Demolitions*
1171	Program Directors Classified	1960	Severance Pay—PERS	3500	Heat for Buildings	5270	Judgments*
1180	Other Professionals Certificated	1970	AEA Contract Reserve	3510	Water & Sewer	5280	Utilities*
1181	Other Professionals Classified	1980	Attrition—Salaries/Wages Certificated	3520	Electricity	5290	Administration Prorate*
1191	Technical Classified	1990	Transfer—Labor	3530	Telephone	5300	Other Management Cost*
1201	Clerical	1991	Transfer—Labor Classified	3540	Refuse	5320	Bond Issue Cost*
1211	Extra Help Classified	2000	Pending Negotiation—Benefits	3600	Travel Out-of-District	5340	Interest on Retainage*
1220	Extra Help Certificated	2100	Group Life	3601	Travel School Board Leg. Lobby	5350	Contracted Services*
1231	Teacher Assistants	2200	Group Medical	3602	Travel Other Leg. Lobby	5360	Rental—Land & Building*
1240	Nurses	2250	Insurance—Other	3611	Reg. Mem. School Board Leg. Lobby	5400	Expendable Equipment
1250	Coordinators	2350	Employee Assistance	3612	Reg. Mem. Other Leg. Lobby	5410	Replacement Equipment
1260	Sr. Curric. Specialists Certificated	2400	Bus Drivers' Medical	3613	Other Registration/Membership	5430	Art in Public Places*
1261	Sr. Curric. Specialists Classified	2500	Workers' Compensation	3650	Reimbursement Expense	5440	New Equipment
1271	Sick Leave Bank Classified	2550	Unemployment Insurance	3750	Data Processing	5460	Other Capital Outlay Expense
1280	Librarians	2600	Social Security	3980	Unallocated Adjustments	5480	Remodeling
1290	Masters Degree Bonus	2610	Medicare	3990	Transfer—Purch. Serv.	5880	Self-Insured Equipment
1300	Principals	2700	TRS—Cert. Retirement	4010	Office Supplies	5890	Self-Insured Vandalism
1310	Elementary Teachers	2701	Incremental TRS Increase	4020	Textbooks	5900	Other—Legal Fees*
1320	Secondary Teachers	2750	Prof. Affiliations	4030	Library A/V Supplies	6010	ASAA Dues
1330	Added Duty Increment Certificated	2800	PERS—Class. Retirement	4040	Teaching Supplies	6020	Pupil Activity Expense
1331	Added Duty Increment Classified	2801	Incremental PERS Increase	4050	Health Supplies	6040	Contribution Food Service
1340	Dept. Chairperson	2900	Driver Pension Trust	4060	Meals & Food	6050	Property Insurance
1350	Added Days Certificated	2980	Attrition Benefits	4070	Student Supplies	6060	Fidelity Insurance
1351	Added Days Classified	2990	Transfer Fringe Benefits Certificated	4090	Resale/Fees/Charges	6070	Liability Insurance
1360	Special Service Teachers	2991	Transfer Fringe Benefits Classified	4100	Fuel	6080	Bad Debt Expense
1370	Substitute Teachers Certificated	3010	Contracted Services—Admin.	4110	Oil, Grease, & Lube	6090	Transfer—General Fund
1371	Substitute Teachers Classified	3020	Indirect Cost	4120	Tires	6100	Settlements
1380	Personal Leave Certificated	3030	Contracted Services—Instr.	4130	Repair Parts	6110	Judgments
1381	Personal Leave Classified	3040	ASD Contracted Services	4140	Garage Supplies	6200	Principal on Debt
1390	Voc.-Ed. Teachers	3050	Equipment Repair	4200	Custodial Supplies	6210	Interest on Debt
1400	Counselors	3060	Cont. Services—Custodial	4250	Bldgs./Grounds Supplies	6220	Misc. Debt Service
1410	Recruitment Incentive	3070	Cont. Services—Grounds	4260	Warehouse Supplies	6230	Transfer to Municipality
1501	Return to Work	3080	Cont. Services—Buildings	4500	Freight & Discounts	6500	Food Service Over/Short
1621	Bus Drivers	3090	Stipend Payments—Admin.	4880	Self-Insured Supplies	6550	NSF Checks
1631	Bus Attendants	3100	Legal Fees	4980	Inventory Adjustment	6630	Prior Year Adjustment
1641	Drivers - Extra Help	3110	Field Trips	4990	Transfer—Materials		
1681	Cust. Security Spvrs.	3120	Cont. Transportation	5100	Site Acquisition*		
1701	Custodians	3130	Activity Trips	5110	Site Development*		
1741	Custodians - Extra Help	3140	Transfer—Fld./Act. Trips	5170	Const. Contingency*		
1801	Maintenance	3150	Stipend—Student	5180	Project Mgmt. Fees*		
1841	Maintenance - Extra Help	3160	Student Travel	5190	Project Mgmt. Reimburse.*		

*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 \$80 per activity. High school students pay \$160 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, Grant Writers, Demographers, Buyers, Adjusters 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 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, 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	Two-hour to two-and-a-half hour positions for assistance during the lunch hour at elementary and middle schools.		

V. Summary, Historical, and Comparative Information

Districtwide Revenues and Expenditures

Anchorage School District
Fiscal Year 2007-2008

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				FY 2007-2008 Revenue/Source Projections	FY 2007-2008 Expenditure Projections
	Taxes	Local Other	State	Federal		
General	\$ 169,197,819	\$ 6,122,125	\$ 357,142,567	\$ 13,700,000	\$ 546,162,511	\$ 546,162,511
Food Service		6,363,500	822,000	9,136,500	16,322,000	16,322,000
Debt Service	37,162,042	2,778,919	40,494,778	0	80,435,739	80,435,739
	206,359,861	15,264,544	398,459,345	22,836,500	642,920,250	642,920,250
Local, State and Federal Grants		551,700	7,722,300	47,461,000	55,735,000	55,735,000
TOTAL	\$ 206,359,861	\$ 15,816,244	\$ 406,181,645	\$ 70,297,500	\$ 698,655,250	\$ 698,655,250
Percentage of Revenue Sources to Total Revenue Projections	29.54%	2.26%	58.14%	10.06%	100.00%	

Computation of Total Taxes
for Calendar Year 2007

		General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2006-2007 Budget: January 1, 2007/June 30, 2007	\$191,602,288 x 50% =	\$ 77,628,688	\$ 18,172,456
Amount required to fund first half of Adopted FY 2007-2008 Budget: July 1, 2007/December 31, 2007	\$206,359,861 x 50%	84,598,910	18,581,020
TOTAL Taxes for Calendar Year 2007		\$ 162,227,598	\$ 36,753,476
Total Taxes for Calendar Year 2007			
1) Total Taxes 2007	\$ 198,981,074	\$ 162,227,598	\$ 36,753,476
Assessed Valuation	\$ 29,305,847,273	\$ 29,305,847,273	\$ 29,305,847,273
	=6.79 mills	5.54 mills	1.25 mills

- 1) The 2007 mill rate is based on assessed valuation provided by the Municipality of Anchorage Office of Management and Budget.

Anchorage School District
Fiscal Year 2007-2008

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

<u>Fund</u>	<u>FY 2005-2006 Revised</u>	<u>FY 2006-2007 Revised</u>	<u>FY 2007-2008 Projections</u>	FY 2007-2008 Change over FY 2006-2007 Revised	
				<u>Amount</u>	<u>Percent</u>
General	\$ 433,003,676	\$ 473,432,647	\$ 546,162,511	\$ 72,729,864	15.36%
Food Service	14,515,771	15,000,000	16,322,000	1,322,000	8.81%
Debt Service	76,686,739	77,310,215	80,435,739	3,125,524	4.04%
Local/State/ Federal Grants	48,000,000	49,000,000	55,735,000	6,735,000	13.74%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
TOTAL	\$ <u>572,206,186</u>	\$ <u>614,742,862</u>	\$ <u>698,655,250</u>	\$ <u>83,912,388</u>	13.65%
<u>Taxes</u>					
General	\$ 144,322,321	\$ 155,257,376	\$ 169,197,819	\$ 13,940,443	8.98%
Debt Service	<u>32,834,680</u>	<u>36,344,912</u>	<u>37,162,042</u>	<u>817,130</u>	2.25%
TOTAL	\$ <u>177,157,001</u>	\$ <u>191,602,288</u>	\$ <u>206,359,861</u>	\$ <u>14,757,573</u>	7.70%

FY 2007-2008 includes estimated State funded incremental costs for certificated and classified retirement.

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

	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections	FY 2007-2008 Inc/(Dec) over FY 2006-2007 Revised Budget
General Fund					
Local Revenue /Fund Balance					
Local Taxes	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,197,819	\$ 13,940,443
Interest	3,070,787	600,000	1,500,000	2,235,000	735,000
Other Local	3,255,483	3,389,500	3,342,800	3,887,125	544,325
Fund Balance	<u>814,993</u>	<u>6,500,000</u>			-
	151,463,584	154,811,821	160,100,176	175,319,944	15,219,768
State Revenue					
Alaska Public School Funding Program	248,771,460	246,360,130	276,180,359	266,023,500	(10,156,859)
School Improvement Grant			3,993,800	7,890,604	3,896,804
Pupil Transportation	17,317,199	17,243,433	17,268,270	17,064,000	(204,270)
Fund Transfer to Debt Service	(208,750)	(208,750)	(167,000)	(167,000)	-
Supplemental State Funding - PRS/TRS				65,389,421	65,389,421
Supplemental State Funding	<u>920,407</u>	<u>927,042</u>	<u>942,042</u>	<u>942,042</u>	-
	266,800,316	264,321,855	298,217,471	357,142,567	58,925,096
Federal Revenue					
Federal Impact Aid	11,197,619	12,750,000	13,500,000	12,000,000	(1,500,000)
Medicaid Reimbursement	1,340,998	650,000	1,000,000	1,000,000	-
R.O.T.C.	<u>618,483</u>	<u>470,000</u>	<u>615,000</u>	<u>700,000</u>	<u>85,000</u>
	<u>13,157,100</u>	<u>13,870,000</u>	<u>15,115,000</u>	<u>13,700,000</u>	<u>(1,415,000)</u>
Total General Fund	431,421,000	433,003,676	473,432,647	546,162,511	72,729,864
Food Service Fund					
Sales	5,251,203	6,213,593	6,400,151	6,170,291	(229,860)
Fund Balance	32,142	369,413	193,160	193,160	-
Supplemental State Funding/PERS				822,000	822,000
Federal Reimbursement	<u>8,579,320</u>	<u>7,932,765</u>	<u>8,406,689</u>	<u>9,136,549</u>	<u>729,860</u>
Total Food Service	13,862,665	14,515,771	15,000,000	16,322,000	1,322,000
Debt Service Fund					
Local Revenue /Fund Balance					
Local Taxes	32,834,680	32,834,680	36,344,912	37,162,042	817,130
Interest	63,400				
Fund Balance	6,416,718	5,249,050	2,000,000	2,611,919	611,919
Other Financing Sources	55,412				
Fund Transfer	<u>208,750</u>	<u>208,750</u>	<u>167,000</u>	<u>167,000</u>	-
	39,578,960	38,292,480	38,511,912	39,940,961	1,429,049
State Sources					
Debt Service	<u>36,995,247</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>40,494,778</u>	<u>1,696,475</u>
	<u>36,995,247</u>	<u>38,394,259</u>	<u>38,798,303</u>	<u>40,494,778</u>	<u>1,696,475</u>
Total Debt Service	76,574,207	76,686,739	77,310,215	80,435,739	3,125,524
Local/State/Federal Grants					
Local Grants	424,968	747,757	645,047	551,700	(93,347)
State Grants	904,665	1,093,860	1,097,434	1,987,300	889,866
Federal Grants	38,975,114	46,158,383	47,257,519	47,461,000	203,481
Supplemental State Funding PERS/TRS				5,735,000	5,735,000
Total Local/State/Federal Grants	40,304,747	48,000,000	49,000,000	55,735,000	6,735,000
Total Revenues	\$ 562,162,619	\$ 572,206,186	\$ 614,742,862	\$ 698,655,250	\$ 83,912,388
Total Expenditures	\$ 562,162,619	\$ 572,206,186	\$ 614,742,862	\$ 698,655,250	\$ 83,912,388
Total Taxes – Fiscal Year	\$ 177,157,001	\$ 177,157,001	\$ 191,602,288	\$ 206,359,861	\$ 14,757,573

FY 2007-2008 includes estimated State funded incremental costs for certificated and classified retirement.

Anchorage School District
Fiscal Year 2007-2008

FINANCIAL BUDGETS and PROJECTIONS ON A BUDGETARY BASIS

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

	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections	FY 2008-2009 Projections	FY 2009-2010 Projections
REVENUES						
Local Taxes	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,197,819	\$ 181,782,000	\$ 189,707,800
Local	6,326,270	3,989,500	4,842,800	6,122,125	6,216,000	6,198,200
Fund Balance	814,993	6,500,000				
State	266,800,316	264,321,855	298,217,471	357,142,567 (A)	347,577,000 (A)	344,000,000 (A)
Federal	13,157,100	13,870,000	15,115,000	13,700,000	13,725,000	13,750,000
Total General Fund	431,421,000	433,003,676	473,432,647	546,162,511	549,300,000	553,656,000
Food Service Fund	13,862,665	14,515,771	15,000,000	16,322,000	16,812,000	17,485,000
Debt Service Fund	76,574,207	76,686,739	77,310,215	80,435,739	83,720,000 (B)	83,561,500 (B)
Local, State and Federal Grants	40,304,747	48,000,000	49,000,000	55,735,000	56,700,000	57,000,000
TOTAL REVENUES	\$ 562,162,619	\$ 572,206,186	\$ 614,742,862	\$ 698,655,250	\$ 706,532,000	\$ 711,702,500
EXPENDITURES						
General Fund	\$ 431,421,000	\$ 433,003,676	\$ 473,432,647	\$ 546,162,511	\$ 574,100,000	\$ 604,500,000
Food Service Fund	13,862,665	14,515,771	15,000,000	16,322,000	16,812,000	17,485,000
Debt Service Fund	76,574,207	76,686,739	77,310,215	80,435,739	83,720,000 (B)	83,561,500 (B)
Local, State and Federal Projects	40,304,747	48,000,000	49,000,000	55,735,000	56,700,000	57,000,000
TOTAL EXPENDITURES	\$ 562,162,619	\$ 572,206,186	\$ 614,742,862	\$ 698,655,250 (C)	\$ 731,332,000 (C,D)	\$ 762,546,500 (C,D)
FISCAL GAP - Favorable/(Unfavorable)	\$ -	\$ -	\$ -	\$ -	\$ (24,800,000)	\$ (50,844,000)
COST PER STUDENT	\$ 11,337	\$ 11,539	\$ 12,450	\$ 14,303	\$ 15,120	\$ 15,831
TAXES						
General Fund	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,197,819	\$ 181,782,000	\$ 189,708,000
Debt Service Fund	32,834,680	32,834,680	36,344,912	37,162,042	39,190,000	39,177,000
TAX LIMITATION (E)	\$ 177,157,001	\$ 177,157,001	\$ 191,602,288	\$ 206,359,861	\$ 220,972,000	\$ 228,885,000
CALENDAR YEAR TAX CONTRIBUTION	\$ 170,080,162	\$ 170,080,162	\$ 184,379,645	\$ 199,179,770	\$ 213,665,931	\$ 224,928,500
Assessed Valuation	\$ 22,404,488,758	\$ 22,404,488,758	\$ 25,851,732,750	\$ 29,305,847,273	33,400,000,000	\$ 38,000,000,000
FY TAXES PER STUDENT	\$ 3,573	\$ 3,573	\$ 3,880	\$ 4,225	\$ 4,569	\$ 4,752
COST PER STUDENT						
General Fund	\$ 8,700	\$ 8,732	\$ 9,588	\$ 11,181	\$ 11,869	\$ 12,550
Food Service Fund	\$ 280	\$ 293	\$ 304	\$ 334	\$ 348	\$ 363
Debt Service Fund	\$ 1,544	\$ 1,546	\$ 1,566	\$ 1,647	\$ 1,731	\$ 1,735
Local, State and Federal Grants	\$ 813	\$ 968	\$ 992	\$ 1,141	\$ 1,172	\$ 1,183
TOTAL STUDENT COST	\$ 11,337	\$ 11,539	\$ 12,450	\$ 14,303	\$ 15,120	\$ 15,831
TOTAL NUMBER OF STUDENTS (F)	49,589	49,589	49,378	48,848	48,368	48,167
STUDENTS - (FTE) (F)	49,353	49,353	49,116	48,580	48,100	47,900

(A) The base student allocation of \$5,380 approved by the Governor and Legislature for FY 2007-2008 was also used in the projections for FY 2008-2009 and FY 2009-2010. The one-time improvement grant for FY 2006-2007 and FY 2007-2008 was not included in the projections for FY 2008-2009 and FY 2009-2010. Includes estimated State funded incremental cost for certificated (29.7% classified (11.27%) retirement.

(B) The projections do not include any future ballot propositions that may be approved by the voters.

(C) Includes compensation adjustments for settled labor contracts for ACE, TOTEM, LOCAL 71, Bus and Attendants, and Food Service through FY 2008-2009; Maintenance through FY 2007-2008 and an estimated amount thereafter. Also includes compensation adjustments for APA and the AEA settled contracts through FY 2009-2010.

Includes estimated State funded incremental cost for certificated (29.7%) and classified (11.27%) retirement.

(D) Assumes an estimated amount for all unsettled contracts for FY 2009-2010.

(E) Approved taxes for FY 2005-2006 through FY 2007-2008 and projected for FY 2008-2009 and FY 2009-2010. A CPI of 3.2% and 5-year average population of 1.7% were used in the calculations for FY 2007-2008; CPI of 3% and 5-year population of 1.41% for FY 2008-2009; CPI of 3% and 5-year population of 1.36% were used for FY 2009-2010.

(F) Actual enrollment September 30th FY 2005-2006; budgeted FY 2006-2007 and projected for FY 2007-2008 through FY 2009-2010.

General Fund Revenues

Anchorage School District
Fiscal Year 2007-2008

SUMMARY OF GENERAL FUND REVENUES

	FY 2005-2006		FY 2005-2006		FY 2006-2007		FY 2007-2008	
	<u>Audited</u>	<u>Percent</u>	<u>Revised</u>	<u>Percent</u>	<u>Projections</u>	<u>Percent</u>	<u>Projections</u>	<u>Percent</u>
	<u>Actual</u>							
Local Sources								
Local Property Taxes	\$ 144,322,321	33.45%	\$ 144,322,321	33.33%	\$ 155,257,376	32.79%	\$ 169,197,819	30.98%
Other Local	6,326,270	1.47%	3,989,500	0.92%	4,842,800	1.02%	6,122,125	1.12%
Fund Balance	814,993	0.19%	6,500,000	1.50%				
State Sources (A)	267,009,066	61.89%	264,530,605	61.10%	298,384,471	63.04%	357,309,567	65.42%
Fund Transfer to Debt Service (B)	(208,750)	-0.05%	(208,750)	(0.05%)	(167,000)	(0.04%)	(167,000)	(0.03%)
Federal Sources	<u>13,157,100</u>	<u>3.05%</u>	<u>13,870,000</u>	<u>3.20%</u>	<u>15,115,000</u>	<u>3.19%</u>	<u>13,700,000</u>	<u>2.51%</u>
TOTAL	<u>\$ 431,421,000</u>	<u>100.00%</u>	<u>\$ 433,003,676</u>	<u>100.00%</u>	<u>\$ 473,432,647</u>	<u>100.00%</u>	<u>\$ 546,162,511</u>	<u>100.00%</u>

(A) FY 2007-2008 includes the State funded incremental costs for certificated and classified retirement.

(B) A fund transfer to the Debt Service Fund from Pupil Transportation revenues was made to meet the obligation of paying for 20 buses funded by the April 2002 and April 2003 bonds.

Anchorage School District
Fiscal Year 2007-2008

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
Municipality of Anchorage Appropriation of Taxes	\$ 144,322,321	\$ 144,322,321	\$ 155,257,376	\$ 169,197,819
Other Local				
Career Center Instructional Projects	66,099	81,200	81,200	81,000
Facilities Rentals (A)	684,383	572,000	548,000	652,000
Nonresident Tuition	56,682	1,000	1,000	1,000
Credit Recovery Fees (B)			10,000	10,000
Graduation Support Services (C)	18,864	60,000		
Summer School - Elementary (D)	29,175	35,000	32,000	33,000
Summer School -Special Education (D)			1,500	1,500
Summer School - Middle Level (D)	38,762	30,000	36,000	43,000
Summer School - Secondary (E)	188,565	130,000	200,000	220,000
Musical Instrument Usage Fee (F)	18,379	16,500	26,600	26,600
Middle School Activity Fees (G)	214,000	210,000	205,000	225,000
High School Activity Fees (H)	579,525	550,000	640,000	1,042,525
High School Parking Fees (I)	212,064	225,000	225,000	215,000
Other Fees (Training Fees, Documents) (J)	83,147	77,500	81,500	81,500
Property Sales, Insurance Proceeds, and Miscellaneous	203,170	301,300	355,000	355,000
Interest Earnings	3,070,787	600,000	1,500,000	2,235,000
E-rate (K)	862,668	1,100,000	900,000	900,000
Fund Balance	814,993	6,500,000		
	<u>7,141,263</u>	<u>10,489,500</u>	<u>4,842,800</u>	<u>6,122,125</u>
TOTAL	\$ 151,463,584	\$ 154,811,821	\$ 160,100,176	\$ 175,319,944

- (A) Facilities Rentals-projections reflect more usage, increase users and the opening of Begich Middle School.
- (B) Credit Recovery Course Fee - \$75/course.
- (C) Graduation Support Services - is no longer being collected. Other programs provide the instructional services previously secured through this program.
- (D) Summer School - \$85 in FY 2007-2008; \$80 in FY 2006-2007; \$75 in FY 2005-2006.
- (E) Summer School - \$90 in FY 2007-2008; \$85 in FY 2006-2007; \$75 in FY 2005-2006.
- (F) Musical Instrument Usage Fee - \$40 in FY 2007-2008; \$40 in FY 2006-2007; \$25 in FY 2005-2006.
- (G) Middle School Activity Fees - \$80 in FY 2007-2008, Family Cap \$330; \$75 in FY 2006-2007, Family Cap of \$325 (Middle and High Schools combined).
- (H) H. S. Act. Fees - \$160 in FY 2007-2008, Fam Cap \$330; \$130 in FY 2006-2007, Fam Cap \$325; \$125 in FY 2005-2006, Fam Cap of \$300 (Middle & High combined).
- (I) High School Parking Fees - \$50/semester .
- (J) Training Fees - \$25 per course with continuation for FY 2007-2008.
- (K) E-rate established by Congress to provide funding to K-12 schools for telecommunications, Internet access and internal connections (Network Infrastructure).

Anchorage School District
Fiscal Year 2007-2008

COMPUTATION OF MUNICIPAL TAX LIMITATION

Taxes Projected—Anchorage School District FY 2006-2007		\$ 190,990,369
Less: Prior Year Taxes Required for Debt Service		<u>35,732,993</u>
Net Taxes Approved for General Fund		155,257,376
Adjustment Factors		
Population 5 year Average	1.70 %	
CPI—Anchorage Urban	<u>3.20</u>	
	4.90 %	<u>7,607,611</u>
Basic Tax Limitation		162,864,987
Plus Exclusions: Taxes for Operations and Maintenance on New Voter Approved Facilities (1)		2,043,299
Taxes Requested on New Construction/Property Improvements	(2)	<u>4,289,533</u>
Tax Limitation—General Fund		169,197,819
Taxes Requested for Debt Service		<u>37,162,042</u>
TAX LIMITATION FY 2007-2008		206,359,861
General Fund	169,197,819	
Debt Service Fund	<u>37,162,042</u>	
TAXES PROJECTED IN FINANCIAL PLAN—FY 2007-2008		\$ <u>206,359,861</u>
AMOUNT (OVER) LESS THAN TAX LIMITATION (3)		\$ <u><u>0</u></u>

- Note:
- (1) The taxes approved for debt service are for sold bonds approved by the qualified voters.
 - (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.13 mills x \$601,617,500 (2006 new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget) = \$4,289,533.
 - (3) The Anchorage Assembly may approve more or less taxes than this within the combined total of the tax limitations for the Municipality of Anchorage and the Anchorage School District.

Anchorage School District
Fiscal Year 2007-2008

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

State Sources		FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
Alaska Public School Funding Program	(A)	\$ 248,771,460	\$ 246,360,130	\$ 276,180,359	\$ 266,023,500
School Improvement Grant - One Time Revenues	(B)			3,993,800	7,890,604
Pupil Transportation	(C)	17,317,199	17,243,433	17,268,270	17,064,000
Fund Transfer to Debt Service		(208,750)	(208,750)	(167,000)	(167,000)
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools	(D)	408,484	408,484	408,484	408,484
McLaughlin Youth Detention Grant	(D)	388,588	388,558	388,558	388,558
Providence Heights Grant	(D)	123,335	130,000	145,000	145,000
PERS/TRS	(E)				65,389,421
TOTAL		<u>\$ 266,800,316</u>	<u>\$ 264,321,855</u>	<u>\$ 298,217,471</u>	<u>\$ 357,142,567</u>

Notes:

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

Basic Need Equals 66,776.48 Adjusted ADM x \$5,380 Student Allocation	\$ 359,257,462
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$22.247 billion	(88,989,480)
Minus Deductible Portion of Federal Impact Aid	(5,312,906)
Add \$16/ adjusted ADM for Quality Schools	1,068,424
Total Alaska Public School Funding Program Aid	<u>\$ 266,023,500</u>

(B) School Improvement Grant (House Bill 13) - Originally approved as one time revenues by the Legislature and Governor, May 2006. The FY 2007-2008 amount is two times the FY 2006-2007 actual revenue received based on actual ADM enrollment, as approved by the Governor and Legislature, May 2008.

(C) Pupil Transportation - Reimbursement estimate based on FY 2002-2003 actual expenditures/number of FY 2002-2003 actual ADM less Correspondence Programs the estimated ADM less Correspondence Programs less \$167,000 for FY 2006-2007 and FY 2007-2008 and \$208,750 for the revised budget amount for FY 2005-2006 which is the amount transferred to the Debt Service Fund to pay for 20 buses funded by April 2002 and April 2003 bonds.

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

(E) Supplemental State Funding for the Classified and Certificated Retirement Systems rate increases.

Anchorage School District
Fiscal Year 2007-2008

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

<u>Federal Sources</u>	FY 2005-2006 <u>Audited Actual</u>	FY 2005-2006 <u>Revised</u>	FY 2006-2007 <u>Revised</u>	FY 2007-2008 <u>Projections</u>
Federal Impact Aid (A)	\$ 11,197,619	\$ 12,750,000	\$ 13,500,000	\$ 12,000,000
Medicaid (B)	1,340,998	650,000	1,000,000	1,000,000
R.O.T.C. (C)	<u>618,483</u>	<u>470,000</u>	<u>615,000</u>	<u>700,000</u>
TOTAL	\$ <u>13,157,100</u>	\$ <u>13,870,000</u>	\$ <u>15,115,000</u>	\$ <u>13,700,000</u>

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

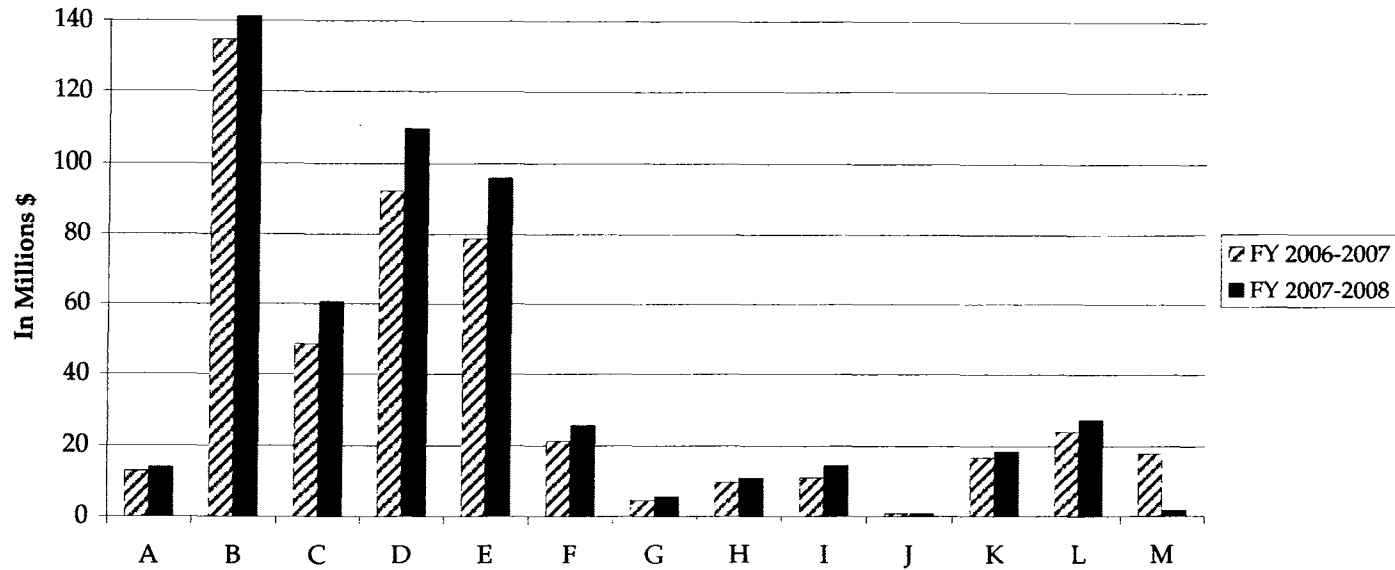
(B) Medicaid is for indirect health services to students who are Medicaid eligible in the schools.

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

General Fund Expenditures

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



FY 2006-2007 Revised

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

FY 2007-2008 Projections

A General Administration	\$	14,069,609	2.58 %
B Elementary Schools		160,355,552	29.36
C Middle Schools		60,750,025	11.12
D High Schools		109,732,357	20.09
E Special Education Services		96,064,126	17.59
F Instructional Support		25,603,237	4.69
G Gifted		5,588,868	1.02
H Bilingual / Multicultural Education		11,015,820	2.02
I Charter Schools		14,576,059	2.67
J Rentals		847,693	0.16
K Pupil Transportation Services		18,478,974	3.37
L Operations & Maintenance of Facilities		27,353,663	5.01
M Districtwide Non-Departmental Services		1,726,528	0.32
	\$	<u>546,162,511</u>	<u>100.00 %</u>

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY
FUNCTIONAL AREA

Org. No.	Description	FY 2006-2007 Revised	% Of Total	FY 2007-2008 Projections	% Of Total
<u>GENERAL ADMINISTRATION</u>					
1001	School Board	\$ 476,896		\$ 515,421	
1002	Superintendent	1,309,594		1,353,969	
1004	Chief Financial Officer	327,016		359,652	
1006	Assistant Superintendent, Instruction	450,568		339,829	
1007	Assistant Superintendent, Support Services	223,246		243,637	
1010	Budgeting	500,943		540,928	
1011	Accounting	1,835,800		2,059,046	
1012	Purchasing	1,362,106		1,504,666	
1013	Risk Management	478,769		535,107	
1016	Human Resources	3,172,393		3,612,905	
1019	Demographic / GIS Services	154,782		172,477	
1050	Communications	797,490		931,207	
1065	Warehouse	1,766,115		1,900,765	
	TOTAL GENERAL ADMINISTRATION	12,855,718	2.72%	14,069,609	2.58%
<u>ELEMENTARY SCHOOLS</u>					
1031	Elementary Education	1,148,057		1,228,795	
1100-1499	Elementary School Expenditures	133,653,434		159,126,757	
	TOTAL ELEMENTARY SCHOOLS	134,801,491	28.47%	160,355,552	29.36%
<u>MIDDLE SCHOOLS</u>					
1032	Middle School Education	472,267		634,289	
1034	Student Activities - Middle School	203,422		299,113	
1450, 1700-1799	Middle School Expenditures	47,939,554		59,816,623	
	TOTAL MIDDLE SCHOOLS	48,615,243	10.27%	60,750,025	11.12%
<u>HIGH SCHOOLS</u>					
1030	High School Education	481,476		538,950	
1033	Student Activities - High School	970,137		1,393,665	
1800-1899	High School Expenditures	90,840,748		107,799,742	
	TOTAL HIGH SCHOOLS	92,292,361	19.49%	109,732,357	20.09%

Org. No.	Description	FY 2006-2007 Revised	% Of Total	FY 2007-2008 Projections	% Of Total
<u>SPECIAL EDUCATION SERVICES</u>					
1601	Special Education	382,035		554,325	
1603	Deaf	2,075,322		2,761,336	
1604	Blind/Visually Impaired	644,310		743,109	
1625	Whaley School	3,637,134		4,709,652	
1630	Providence Heights	116,479		166,396	
1638	Speech-Language	7,025,866		8,348,396	
1653	Psychology	4,069,716		4,786,444	
1655	OT/PT Program	3,152,123		3,756,530	
1658	Special Education - Middle School	7,770,627		9,187,576	
1660	Special Education - Elementary	27,154,113		32,818,793	
1663	Mt. Iliamna School	1,689,865		2,241,155	
1665	Special Education - High School	11,402,420		13,618,408	
1666	Special Education - Outreach	194,664		231,501	
1667	Alternative Career Education	1,778,206		2,390,139	
1670	Special Schools Program	1,588,335		1,868,091	
1673	Health Services	5,368,585		6,971,505	
1678	Special Ed Summer School	390,822		855,121	
1679	Unallocated Special Education Resources	<u>284,274</u>		<u>55,649</u>	
	TOTAL SPECIAL EDUCATION SERVICES	78,724,896	16.63%	96,064,126	17.59%
<u>INSTRUCTIONAL SUPPORT</u>					
1035	Educational Technology			1,972,127	
1036	Curriculum & Instructional Services	3,031,569		4,813,973	
1037	Training and Professional Development	926,290		1,232,357	
1038	Assessment and Evaluation	1,002,950		1,024,729	
1039	Technology / M. I. S.	9,614,728		9,020,209	
1043	Music - Districtwide	3,189,591		3,874,534	
1045	Art - Districtwide	143,174			
1047	District Accountability	119,268		141,842	
1048	Grant Writer Services	282,737		314,372	
1049	Publications Services	1,154,838		1,052,875	
1051	Library Resources	568,020		577,400	
1052	Audio-Visual Services	1,119,949		1,400,491	
1067	Community Resources	<u>183,880</u>		<u>178,328</u>	
	TOTAL INSTRUCTIONAL SUPPORT	21,336,994	4.51%	25,603,237	4.69%
<u>GIFTED</u>					
1612	Gifted	<u>4,562,146</u>	.96%	<u>5,588,868</u>	1.02%
	TOTAL GIFTED	4,562,146		5,588,868	
<u>BILINGUAL / MULTICULTURAL EDUCATION</u>					
1680	Bilingual/Multicultural Education	<u>9,717,079</u>		<u>11,015,820</u>	
	TOTAL BILINGUAL / MULTICULTURAL EDUCATION	9,717,079	2.05%	11,015,820	2.02%

Org. No.	Description	FY 2006-2007 Revised	% Of Total	FY 2007-2008 Projections	% Of Total
<u>CHARTER SCHOOLS</u>					
1501	Charter School Administration	42,535		59,888	
1505	Alaska Native Charter School				
1510	Aquarian Charter School	2,473,081		3,097,948	
1530	Eagle Academy Charter School	1,472,247		1,649,754	
1540	Family Partnership Charter School	2,015,552		2,259,340	
1545	Frontier Charter School	1,417,732		1,642,422	
1550	Highland Tech High Charter School	2,240,451		2,421,678	
1560	Rilke Schule German School of Arts and Science			1,771,787	
1595	Winterberry Charter School	1,438,218		1,673,242	
1599	Unallocated Charter Schools				
	TOTAL CHARTER SCHOOLS	11,099,816	2.34%	14,576,059	2.67%
<u>RENTALS</u>					
1066	Rentals	766,774		847,693	
	TOTAL RENTALS				
	SERVICES	766,774	.16%	847,693	0.16%
<u>PUPIL TRANSPORTATION SERVICES</u>					
1075	Crossing Guards	88,609		88,654	
1080	Pupil Transportation - Administration	834,023		935,086	
1081	Bus Operations	14,692,881		16,193,347	
1082	Garage & Bus Maintenance	1,143,496		1,261,887	
	TOTAL PUPIL TRANSPORTATION SERVICES	16,759,009	3.55%	18,478,974	3.37%
<u>OPERATIONS & MAINTENANCE OF FACILITIES</u>					
1061	Custodial Services	2,974,784		3,269,182	
1062	Security/Emergency Preparedness	225,059		287,661	
1063	Maintenance	17,049,453		19,195,780	
1064	Maintenance Projects	2,608,550		3,363,550	
1084	Facilities Maintenance - Vehicle Maintenance	1,164,552		1,237,490	
	TOTAL OPERATIONS & MAINTENANCE OF FACILITIES	24,022,398	5.07%	27,353,663	5.01%
<u>DISTRICTWIDE NON-DEPARTMENTAL</u>					
1097	Association Benefits	260,871		309,950	
1098	Sick Leave Bank	286,793		282,643	
1099	Fixed Charges	17,331,058		1,133,935	
	TOTAL DISTRICTWIDE NON-DEPARTMENTAL SERVICES	17,878,722	3.78%	1,726,528	0.32%
	TOTAL GENERAL FUND	\$ 473,432,647	100.00%	\$ 546,162,511	100.00%

Anchorage School District
Fiscal Year 2007-2008

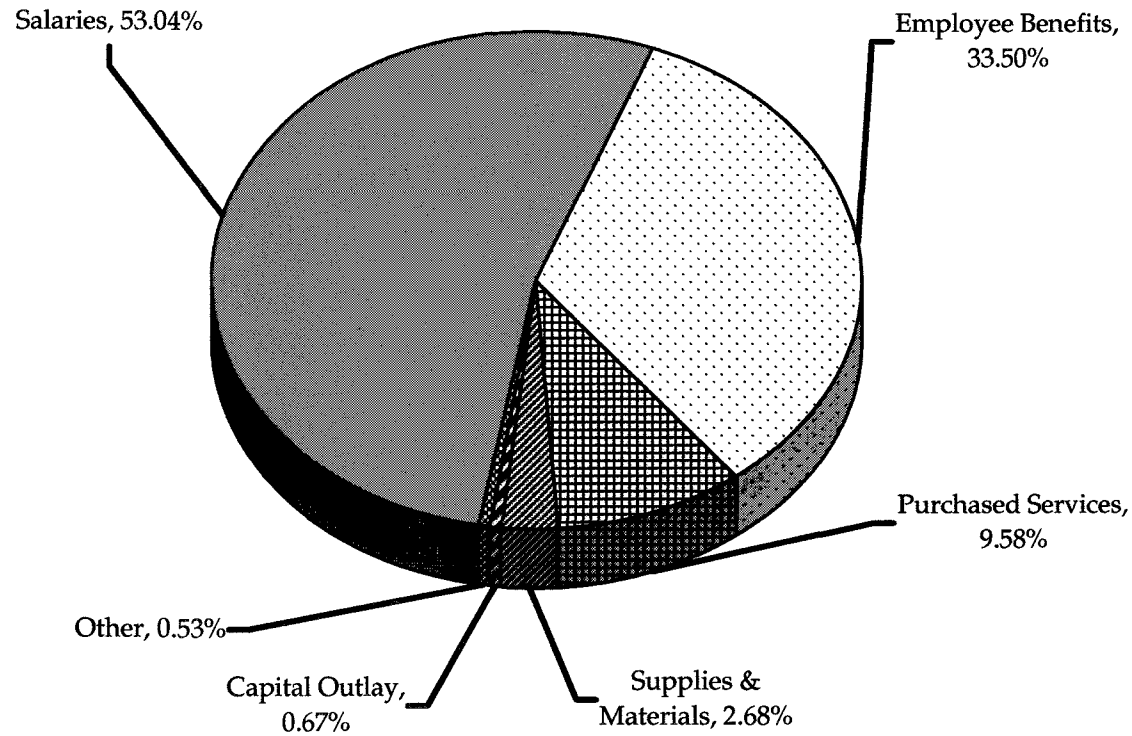
SUMMARY OF BUDGETED GENERAL FUND EXPENDITURES BY OBJECT

Code	Object of Expenditure	FY 2005-2006		FY 2006-2007		FY 2007-2008	
		Revised	Percent	Revised	Percent	Projections	Percent
1000	Salaries	\$ 266,118,745	61.45%	\$ 284,869,236	60.17%	\$ 289,723,410	53.04%
2000	Employee Benefits	103,467,487	23.90%	125,744,671	26.56%	182,942,741	33.50%
3000	Purchased Services	45,761,427	10.57%	46,630,120	9.85%	52,318,678	9.58%
4000	Supplies & Materials	11,723,247	2.71%	11,520,735	2.43%	14,633,871	2.68%
5000	Capital Outlay	3,700,218	0.85%	2,653,397	0.56%	3,636,123	0.67%
6000	Other	<u>2,232,552</u>	<u>0.52%</u>	<u>2,014,488</u>	<u>0.43%</u>	<u>2,907,688</u>	<u>0.53%</u>
	TOTAL	<u>\$ 433,003,676</u>	<u>100.00%</u>	<u>\$ 473,432,647</u>	<u>100.00%</u>	<u>\$ 546,162,511</u>	<u>100.00%</u>

		FY 2005-2006	
		Audited Actual	Percent
1000	Salaries	\$ 260,745,859	60.44%
2000	Employee Benefits	108,101,442	25.06%
3000	Purchased Services	42,469,423	9.84%
4000	Supplies & Materials	13,067,339	3.03%
5000	Capital Outlay	4,530,343	1.05%
6000	Other	<u>2,506,594</u>	<u>0.58%</u>
	TOTAL	<u>\$ 431,421,000</u>	<u>100.00%</u>

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURE ANALYSIS BY OBJECT



Summary of General Fund Expenditures by Object

Salaries	\$ 289,723,410	53.04%
Employee Benefits	182,942,741	33.50%
Purchased Services	52,318,678	9.58%
Supplies & Materials	14,633,871	2.68%
Capital Outlay	3,636,123	0.67%
Other	<u>2,907,688</u>	<u>0.53%</u>
	<u>\$ 546,162,511</u>	<u>100.00%</u>

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

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
1000	Pending Negot.- Salaries / Wages	\$	\$ 10,412,000	\$ 16,700,000	\$
1011	School Board Fees	133,362	131,000	145,910	164,522
1100	Superintendent	139,070	136,990	141,100	141,100
1110	Asst. Superintendent Certificated	102,463	101,592	104,640	107,780
1111	Asst. Superintendent Classified	104,640	101,592	104,640	107,780
1170	Program Directors Certificated	1,268,753	1,292,384	1,160,725	1,295,440
1171	Program Directors Classified	1,570,288	1,547,544	1,666,832	1,726,413
1180	Other Professionals Certificated	579,336	646,811	669,119	859,739
1181	Other Professionals Classified	4,739,486	4,970,101	5,412,226	7,421,901
1191	Technical Classified	4,080,109	4,081,733	4,395,490	4,549,187
1201	Clerical-Classified	11,108,989	11,231,994	11,806,553	12,048,450
1211	Extra Help Classified	1,842,047	1,108,878	1,345,079	1,652,190
1220	Extra Help Certificated	407,561	208,046	198,811	303,950
1231	Teacher Assistants	14,722,582	14,719,514	15,806,058	16,967,043
1240	Nurses	3,768,377	3,761,435	4,128,312	4,767,195
1250	Coordinators - Certificated	77,355	77,355	82,844	
1260	Sr. Curric. Specialists Certificated	554,176	680,847	577,666	651,300
1261	Sr. Curric. Specialists Classified	82,497	82,441	84,914	86,611
1271	Sick Leave Bank Classified	204,181	263,900	263,900	260,000
1280	Librarians	4,221,861	3,921,500	4,068,750	4,439,775
1290	Masters Degree Bonus	739,741	791,506	798,957	
1300	Principals	11,177,667	11,104,898	11,741,790	12,565,565
1310	Elementary Teachers	63,424,333	62,744,584	65,179,062	71,233,679
1320	Secondary Teachers	47,970,119	47,743,210	49,419,882	54,256,165
1330	Added Duty Increment Certificated	4,027,590	3,228,557	3,565,437	3,836,566
1331	Added Duty Increment Classified	387,210	408,023	391,748	354,719
1340	Dept. Chairperson	742,164	560,407	809,800	814,246
1350	Added Days Certificated	3,308,579	2,775,448	2,855,140	3,173,055
1351	Added Days Classified	121,963	45,501	49,819	27,536
1360	Special Service Teachers	33,406,167	34,785,010	36,958,512	38,889,842
1370	Substitute Teachers Certificated	167,536	104,918	96,456	96,456
1371	Substitute Teachers Classified	6,731,219	5,109,461	5,285,507	6,106,735
1380	Personal Leave Certificated	760,808	940,048	1,033,257	1,086,239
1381	Personal Leave Classified	1,811,407	1,866,485	2,057,492	2,133,234
1390	Voc. - Ed. Teachers	4,814,336	4,908,200	5,160,750	5,541,320
1400	Counselors	5,335,623	4,786,760	4,966,500	5,934,720
1410	Recruitment Incentive	219,000	265,000	250,000	
1501	Return to Work	753	3,000	3,000	3,000
1621	Bus Drivers	1,714,251	1,611,822	1,625,202	1,865,548
1631	Bus Attendants	440,902	425,046	446,206	502,771
1641	Drivers - Extra Help	332,109	215,000	215,000	215,000
1681	Cust. Security Spvrs.	501,828	506,654	536,250	516,931
1701	Custodians	10,174,926	9,872,603	10,072,197	10,414,422
1741	Custodians - Extra Help	387,764	396,275	400,145	392,800
1801	Maintenance	9,201,023	9,536,797	10,053,511	10,305,484
1841	Maintenance - Extra Help	232,461	277,000	277,000	258,000
1851	Home School Coordinators	2,140,624	2,212,052	2,338,424	2,225,610
1861	Noon Duty Attendants	766,449	916,823	918,623	923,391
1891	Wage Settlement Classified	174			
1980	Attrition Salaries		-1,500,000	-1,500,000	-1,500,000
1000's	SALARIES and WAGES	260,745,859	266,118,745	284,869,236	289,723,410

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
2100	Group Life	590,047	594,181	603,633	561,033
2200	Group Medical	43,845,334	39,680,686	46,892,427	58,877,359
2250	Insurance - Other	11,000	11,000	11,000	11,000
2350	Employee Assistance	71,853	72,000	64,000	66,880
2400	Bus Drivers' Medical	611,291	615,266	615,000	899,400
2500	Workers' Compensation	4,280,224	4,313,643	4,251,828	4,402,408
2550	Unemployment Insurance	236,672	280,169	329,723	308,473
2600	Social Security	4,481,372	4,415,344	4,644,096	4,998,727
2610	Medicare	3,250,250	3,208,016	3,388,120	3,593,637
2700	T.R.S. - Cert. Retirement	38,655,435	38,414,533	49,733,496	26,172,429
2701	Incremental TRS Increase				60,577,114
2750	Prof. Affiliations	30,000	30,000	30,000	30,000
2800	P.E.R.S. - Class. Retirement	11,846,952	11,945,889	15,890,924	15,385,780
2801	Incremental PERS Increase				7,855,506
2900	Driver Pension Trust	191,012	186,760	190,424	202,995
2980	Attrition Benefits		-300,000	-900,000	-1,000,000
2000's	EMPLOYEE BENEFITS	108,101,442	103,467,487	125,744,671	182,942,741
3010	Contract. Services - Admin.	3,767,297	3,643,219	2,105,442	2,330,193
3020	Indirect Cost	-2,356,930	-2,294,800	-2,130,600	-2,081,530
3030	Contract. Services - Instr.	5,390,563	3,550,286	4,675,303	4,116,025
3040	ASD Contracted Services	11,256			
3050	Equipment Repair	601,948	755,279	724,983	661,033
3060	Cont. Services - Custodial	33,010	34,010	34,010	34,010
3070	Cont. Services - Grounds	973,745	1,380,380	1,016,200	1,001,200
3080	Cont. Services - Buildings	3,574,079	2,868,175	2,959,095	3,200,225
3090	Stipend Payments - Admin.	15,325	18,000	18,000	18,000
3100	Legal Fees	774,724	885,000	881,000	491,000
3101	Special Ed Legal				420,000
3120	Cont. Transportation	9,758,756	10,195,500	10,207,200	10,743,874
3130	Activity Trips	417,344	418,785	444,000	481,345
3140	Transfer - Fld./Act. Trips	-331,475	-350,000	-375,000	-370,000
3150	Stipend - Student	23,833	17,000	17,000	17,000
3160	Student Travel	113,666	129,600	175,600	175,600
3200	Rental Land & Bldgs.	2,973,113	3,089,551	2,952,212	3,885,691
3210	Rental - Equipment	37,372	67,038	67,339	43,312
3220	Copiers	1,383,194	1,396,554	1,404,499	1,423,999
3230	Advertising	120,761		131,950	217,005
3400	Board Contingency		6,600	6,600	6,600
3410	Cont. Services - Board	34,350	38,750	38,750	27,750
3430	Mileage In-District	406,333	359,671	382,192	400,414
3500	Heat For Buildings	3,441,338	3,267,700	4,180,000	6,898,100
3510	Water and Sewer	437,227	528,700	507,600	571,200
3520	Electricity	7,799,952	7,500,400	8,498,500	8,843,710
3530	Telephone	2,107,625	2,510,467	2,534,627	2,553,790
3540	Refuse	530,290	709,500	618,900	640,500
3600	Travel Out-of-District	197,404	121,950	139,550	171,350
3610	Registration/Membership Fees	144,465	42,273	54,462	101,350
3650	Reimbursement Expense	531	2,000	1,000	2,000
3750	Data Processing		1,616	1,616	
3980	Unallocated Adjustments	88,327	4,868,223	4,358,090	5,293,932
3000's	PURCHASED SERVICES	42,469,423	45,761,427	46,630,120	52,318,678

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND EXPENDITURES BY OBJECT CODE

Account No.	Account Name	FY 2005-2006 Audited Actual	FY 2005-2006 Revised	FY 2006-2007 Revised	FY 2007-2008 Projections
4010	Office Supplies	1,538,489	1,654,606	1,556,294	1,616,773
4020	Textbooks	3,312,912	2,650,476	1,529,715	2,847,345
4030	Library A/V Supplies	541,829	593,799	514,362	499,457
4040	Teaching Supplies	3,886,803	3,229,857	4,015,567	5,166,848
4050	Health Supplies	94,113	98,975	102,681	108,207
4060	Meals and Food	112,499	105,902	110,574	103,945
4100	Fuel	835,191	685,700	959,450	1,005,300
4110	Oil, Grease, & Lube	58,229	65,453	66,328	66,328
4120	Tires	50,082	50,880	54,816	54,816
4130	Repair Parts	730,702	728,650	747,350	774,607
4140	Garage Supplies	21,113	20,500	20,500	20,500
4200	Custodial Supplies	583,038	552,449	542,598	954,285
4250	Bldgs. / Grounds Supplies	1,281,613	1,254,000	1,268,500	1,383,460
4260	Warehouse Supplies	6,549	8,500	8,500	8,500
4880	Self-Insured Supplies	2,575	24,000	24,000	24,000
4980	Inventory Adjustment	11,602	6,000	6,000	6,000
4990	Transfer - Materials		-6,500	-6,500	-6,500
4000's	SUPPLIES and MATERIALS	13,067,339	11,723,247	11,520,735	14,633,871
5400	Expendable Equipment	589,384	451,303	345,659	459,773
5410	Replacement Equipment	1,532,006	1,073,398	498,160	586,958
5440	New Equipment	1,935,174	1,732,689	1,315,772	2,053,169
5460	Other Capital Outlay Expense	472,518	387,828	438,806	481,223
5480	Remodeling				
5880	Self-Insured Equipment	1,261	55,000	55,000	55,000
5000's	CAPITAL OUTLAY	4,530,343	3,700,218	2,653,397	3,636,123
6010	ASAA Dues	96,345	113,325	111,725	111,725
6020	Pupil Activity Expense	337,704	284,770	205,770	822,770
6050	Property Insurance	787,913	1,067,000	921,000	866,000
6060	Fidelity Bond	7,957	4,050	8,300	10,500
6070	Liability Insurance	1,218,981	733,407	737,693	816,693
6080	Bad Debt Expense		20,000	20,000	20,000
6100	Settlements	45,000			
6230	Transfer to Municipality		5,000	5,000	255,000
6550	NSF - Bad Checks	12,694	5,000	5,000	5,000
6000's	OTHER EXPENDITURES	2,506,594	2,232,552	2,014,488	2,907,688
	TOTAL	\$ 431,421,000	\$ 433,003,676	\$ 473,432,647	\$ 546,162,511
1000's	Salaries and Wages	\$ 260,745,859	\$ 266,118,745	\$ 284,869,236	\$ 289,723,410
2000's	Employee Benefits	108,101,442	103,467,487	125,744,671	182,942,741
3000's	Purchased Services	42,469,423	45,761,427	46,630,120	52,318,678
4000's	Supplies and Materials	13,067,339	11,723,247	11,520,735	14,633,871
5000's	Capital Outlay	4,530,343	3,700,218	2,653,397	3,636,123
6000's	Other Expenditures	2,506,594	2,232,552	2,014,488	2,907,688
	TOTAL	\$ 431,421,000	\$ 433,003,676	\$ 473,432,647	\$ 546,162,511

Fiscal Year 2007-2008										
ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE										
ACCOUNT NO.	ACCOUNT NAME	ABBOTT LOOP (1100)	AIRPORT HEIGHTS (1110)	ALPENGLOW (1112)	AURORA (1114)	BAXTER (1115)	BAYSHORE (1116)	BEAR VALLEY (1118)	BIRCHWOOD ABC (1120)	BOWMAN (1125)
1191	Technical									
1201	Clerical	58,790	49,554	60,200	41,449	45,366	55,733	57,061	47,478	65,177
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	500	1,200	1,425	1,200
1231	Teacher Assistants	26,969	20,769	28,287	28,428	22,536	36,525	20,305	19,486	27,590
1280	Librarians	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200
1300	Principals	91,158	71,878	89,371	76,277	76,277	124,951	79,359	80,946	128,238
1310	Elementary Teachers	1,258,400	874,650	1,202,200	1,042,640	977,400	1,473,550	1,230,300	824,680	1,232,500
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	1,328	1,047	1,302	1,111	1,111	1,820	1,156	1,179	4,117
1371	Substitute Teachers Classified	41,930	29,943	39,305	34,895	33,180	47,793	40,180	27,493	40,268
1380	Personal Leave Certificated	7,152	5,111	6,705	5,954	5,662	8,150	6,854	4,694	6,869
1381	Personal Leave Classified	8,251	7,378	9,406	7,792	7,909	8,644	7,793	7,117	9,256
1400	Counselors	28,100	28,100		18,546	28,100				
1701	Custodians	73,778	74,112	95,930	83,875	88,983	74,190	74,316	72,606	87,151
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
1861	Noon Duty Attendants	15,570	11,678	15,570	15,570	15,570	15,570	19,463	15,570	15,570
2100	Group Life	3,051	2,280	2,916	2,641	2,511	3,528	2,923	2,126	3,060
2200	Group Medical	311,610	238,452	300,240	273,326	262,860	352,728	300,930	223,500	311,454
2500	Workers' Compensation	20,930	16,825	21,863	19,224	19,062	23,177	20,261	16,031	21,901
2550	Unemployment Insurance	1,785	1,319	1,716	1,513	1,455	2,036	1,707	1,241	1,790
2600	Social Security	14,064	12,089	15,514	13,240	13,336	14,823	13,668	11,860	15,273
2610	Medicare	19,840	14,956	19,211	17,051	16,441	22,670	19,099	14,001	20,035
2700	T.R.S.-Certificated Retirement	181,182	130,526	170,367	150,986	143,992	208,982	172,620	121,876	179,408
2701	T.R.S.-Incremental	405,497	292,126	381,291	337,917	322,264	467,714	386,335	272,767	401,525
2800	P.E.R.S.-Classified Retirement	35,127	31,804	40,600	33,854	34,544	36,647	33,398	30,734	39,611
2801	P.E.R.S.-Incremental	17,980	16,278	20,784	17,328	17,681	18,759	17,094	15,730	20,276
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	510	320	340	415	100	510	660	510
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	9,850	7,100	9,150	7,900	8,150	11,050	9,700	6,200	11,100
3430	Mileage/In-District	600	200	700	300	300	600	740	1,500	1,000
3500	Heat for Buildings	51,800	30,600	48,800	45,000	77,300	69,100	53,700	58,300	80,300
3510	Water and Sewer	4,900	3,900	4,200	22,000	12,700	4,400		2,100	5,300
3520	Electricity	74,700	36,600	76,000	44,600	77,000	76,500	59,600	57,800	94,400
3530	Telephone	10,700	10,600	25,600	13,300	13,900	11,400	13,800	16,700	14,200
3540	Refuse	6,000	5,900	2,300	3,000	5,800	5,900	7,700	5,800	2,600
3980	Unallocated Adjustments									
4010	Office Supplies	6,000	1,200	1,000	5,783	3,000	12,233	1,700	940	2,600
4020	Textbooks	19,981	11,086	11,579	14,552	11,231	13,149	16,046	9,184	14,609
4030	Library A/V Supplies	2,603	2,590	3,300	4,000	3,487	5,382	3,500	4,030	5,000
4040	Teaching Supplies	15,890	14,142	24,570	12,716	17,768	16,725	20,835	14,100	24,320
4050	Health Supplies	654	395	700	300	350	467	348	525	900
4060	Meals and Food	600		400	300	200	300	200	200	200
4130	Repair Parts								25	
4200	Custodial Supplies	75	75	250	75	275	900	200	150	425
5400	Expendable Equipment	1,783		500		2,000	1,852	1,532	1,125	2,000
5410	Replacement Equipment			1,000						
5440	New Equipment		2,744	2,000			3,775	1,468	650	2,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 2,893,903	\$ 2,123,622	\$ 2,800,252	\$ 2,462,888	\$ 2,435,221	\$ 3,296,003	\$ 2,761,281	\$ 2,056,209	\$ 2,957,413

Fiscal Year 2007-2008 ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE										
ACCOUNT NO.	ACCOUNT NAME	CAMPBELL (1130)	CHESTER VALLEY (1140)	CHINOOK (1150)	CHUGACH OPTIONAL (1160)	CHUGIAK (1170)	COLLEGE GATE (1174)	CREEKSIDE PARK (1180)	DENALI (1190)	EAGLE RIVER (1200)
1191	Technical									
1201	Clerical	47,173	48,546	47,087	48,822	58,159	55,490	54,017	56,872	50,776
1211	Extra Help	1,425	1,425	1,200	1,425	1,200	1,425	1,425	1,425	1,425
1231	Teacher Assistants	48,243	18,132	42,311	18,750	48,646	33,473	27,764	29,560	20,913
1280	Librarians	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200
1300	Principals	71,878	91,158	116,526	76,277	92,658	89,371	92,658	71,878	76,277
1310	Elementary Teachers	1,059,500	643,250	1,325,840	673,550	1,395,480	1,093,220	957,730	977,400	958,950
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	1,047	1,328	1,697	1,111	1,349	1,302	4,498	1,047	1,111
1371	Substitute Teachers Classified	36,593	21,805	44,905	22,768	47,093	39,393	33,443	34,055	33,443
1380	Personal Leave Certificated	6,243	3,725	7,659	3,889	8,031	6,720	5,707	5,811	5,707
1381	Personal Leave Classified	9,387	6,758	9,011	6,822	9,961	11,002	8,065	8,863	7,371
1400	Counselors	56,200		56,200		56,200	112,400	56,200	56,200	56,200
1701	Custodians	86,686	64,984	85,992	65,271	84,891	130,810	74,742	86,504	72,206
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
1861	Noon Duty Attendants	15,570	11,678	19,463	11,678	15,570	15,570	15,570	15,570	15,570
2100	Group Life	2,793	1,748	3,373	1,808	3,448	2,975	2,524	2,589	2,500
2200	Group Medical	283,686	184,140	339,756	179,334	347,766	310,074	259,812	268,200	259,812
2500	Workers' Compensation	20,181	13,709	23,144	13,895	23,642	24,657	18,339	19,276	17,866
2550	Unemployment Insurance	1,599	1,039	1,940	1,057	2,004	1,759	1,485	1,498	1,452
2600	Social Security	15,202	10,754	15,507	10,891	16,471	17,812	13,340	14,445	12,514
2610	Medicare	18,134	11,648	21,764	12,031	22,305	19,782	16,587	17,022	16,345
2700	T.R.S.-Certificated Retirement	157,273	100,390	196,415	102,300	202,120	170,796	147,535	146,961	145,205
2701	T.R.S.-Incremental	351,987	224,680	439,588	228,953	452,357	382,253	330,191	328,908	324,977
2800	P.E.R.S.-Classified Retirement	40,091	28,994	38,614	29,254	42,202	48,379	34,464	38,074	31,686
2801	P.E.R.S.-Incremental	20,523	14,838	19,766	14,971	21,605	24,768	17,640	19,489	16,217
3030	Contractual Services-Instruction								2,275	
3050	Equipment Repair	630	490	510	340	330	935	340	585	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	8,150	5,950	10,300	5,300	10,350	7,350	7,650	8,100	8,050
3430	Mileage/In-District	545	425	500	250	200	500		400	750
3500	Heat for Buildings	56,900	27,900	50,700	28,300	50,500	47,100	64,900	62,900	40,900
3510	Water and Sewer	2,800	4,000	5,600	1,800	2,900	4,000	3,900	5,400	3,400
3520	Electricity	70,100	47,000	83,300	32,200	73,200	44,900	82,900	52,300	58,800
3530	Telephone	9,600	10,200	10,100	11,400	16,200	12,200	15,400	17,600	16,300
3540	Refuse	4,900	5,900	6,000	3,000	5,800	5,400	5,900	3,300	7,400
3980	Unallocated Adjustments									
4010	Office Supplies	3,000	1,900	1,500	3,285	1,500	1,000	2,070	5,419	2,300
4020	Textbooks	11,295	6,274	1,730	8,298	12,160	11,688	9,450	3,181	9,052
4030	Library A/V Supplies	1,000	2,384	2,921	5,460	4,000	2,887	3,042	8,525	3,002
4040	Teaching Supplies	17,935	12,633	35,259	6,714	29,075	15,738	16,240	17,571	18,475
4050	Health Supplies	375	980	593	794	500	406	287	535	575
4060	Meals and Food	200	250	400	250	300	300	300	400	350
4130	Repair Parts					50	50	150		
4200	Custodial Supplies	200	325	200	400	200	500	400	120	75
5400	Expendable Equipment	2,000	1,050	7,626		500	1,000	1,000	472	1,803
5410	Replacement Equipment	2,300				1,500				
5440	New Equipment	1,007				1,000	3,000	1,500		800
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 2,608,031	\$ 1,696,070	\$ 3,138,677	\$ 1,696,328	\$ 3,227,103	\$ 2,816,065	\$ 2,452,845	\$ 2,454,410	\$ 2,364,575

Fiscal Year 2007-2008

ELEMNTARY 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	58,133	40,203	46,412	55,596	52,113	51,325	49,275	56,237		58,094
1211	Extra Help	1,425	1,425	1,425	1,200	1,425	1,425	1,425	1,425		1,425
1231	Teacher Assistants	28,132	21,728	9,231	19,125	18,317	18,317	19,323	26,788		20,329
1280	Librarians	56,200	56,200	28,100	56,200	56,200	56,200	56,200	56,200		56,200
1300	Principals	123,910	87,618	87,618	71,878	91,158	71,878	84,216	74,781		87,618
1310	Elementary Teachers	1,160,050	748,200	329,140	1,230,300	1,022,970	1,025,780	595,480	1,247,160		987,050
1320	Secondary Teachers			84,300							
1330	Added Duty Increment Certificated	5,600	5,600	12,050	5,600	5,600	5,600	5,600	5,600		5,600
1331	Added Duty Increment Classified			8,800							
1340	Department Chairperson	800	1,750	1,750	1,750	1,750	1,750	1,750	1,750		1,750
1350	Added Days Certificated	1,805	1,276	1,276	1,047	1,328	1,047	1,226	1,089		1,276
1371	Substitute Teachers Classified	39,743	25,130	13,580	41,055	33,705	33,793	20,318	41,580		32,568
1380	Personal Leave Certificated	6,780	4,291	2,354	7,003	5,751	5,766	3,472	7,092		5,558
1381	Personal Leave Classified	8,915	6,995	6,094	8,213	7,298	7,373	6,830	8,580		7,789
1400	Counselors	56,200			28,100				28,100		
1701	Custodians	87,867	76,304	64,309	87,029	72,189	74,868	64,142	84,584		72,893
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130		130
1861	Noon Duty Attendants	15,570	11,678	7,785	15,570	15,570	15,570	11,678	15,570		11,678
2100	Group Life	3,021	1,980	1,228	3,004	2,517	2,522	1,656	3,056		2,446
2200	Group Medical	308,250	209,082	124,332	310,920	261,414	261,948	164,382	314,124		254,472
2500	Workers' Compensation	21,666	15,554	11,096	21,408	18,074	18,120	13,125	21,489		17,783
2550	Unemployment Insurance	1,758	1,159	747	1,736	1,476	1,460	980	1,764		1,437
2600	Social Security	14,875	11,382	9,782	14,132	12,445	12,573	10,733	14,564		12,704
2610	Medicare	19,714	13,020	8,547	19,529	16,430	16,488	11,093	19,825		16,069
2700	T.R.S.-Certificated Retirement	176,414	113,121	68,356	175,195	148,083	145,979	93,506	177,683		143,120
2701	T.R.S.-Incremental	394,823	253,171	152,984	392,100	331,419	326,710	209,272	397,667		320,312
2800	P.E.R.S.-Classified Retirement	38,337	30,440	28,355	35,614	31,405	31,822	29,232	36,902		33,318
2801	P.E.R.S.-Incremental	19,625	15,579	14,511	18,229	16,073	16,286	14,960	18,890		17,053
3030	Contractual Services-Instruction										
3050	Equipment Repair	925	340	340	510	1,010	2,250	510	4,956		565
3130	Activity Trips			3,600							
3210	Rental-Equipment										
3220	Copiers	8,800	6,700	3,300	10,250	7,800	8,200	4,250	10,800		8,750
3430	Mileage/In-District	250	1,300	3,000	600	2,300	400	750	650		550
3500	Heat for Buildings	58,500	51,400	21,800	43,600	35,200	44,100	40,500	70,500		57,100
3510	Water and Sewer	3,300	5,000	1,900	3,800	3,900		3,000	5,700		3,500
3520	Electricity	58,400	52,200	39,500	52,200	61,900	82,000	29,000	84,900		56,100
3530	Telephone	13,900	14,200	9,501	15,000	15,900	11,600	15,100	17,200	2,700	11,300
3540	Refuse	3,600	5,800	3,900	3,900	5,800	8,500	5,000	2,200		5,800
3980	Unallocated Adjustments										
4010	Office Supplies	2,700	3,000	1,500	1,500	800	4,000	925	500		2,000
4020	Textbooks	17,023	7,189	3,022	10,938	14,950	10,590	4,831	7,859		12,271
4030	Library A/V Supplies	3,507	5,321	988	2,424	2,680	4,753	1,520	6,574		3,500
4040	Teaching Supplies	14,965	11,662	7,569	28,213	18,867	12,770	13,037	27,348		17,142
4050	Health Supplies	500	225	126	273	1,259	700	455	435		550
4060	Meals and Food	300	300	150	200		300	217	500		300
4130	Repair Parts							100			
4200	Custodial Supplies	200	75	225	250	150	200	450	100		400
5400	Expendable Equipment			500		500			6,000		
5410	Replacement Equipment			1,000							
5440	New Equipment		1,500				3,000				
5460	Equipment Replacement Fund			1,633	1,633						
6020	Pupil Activity Expense			3,000							
TOTALS		\$ 2,836,613	\$ 1,919,228	\$ 1,230,846	\$ 2,796,954	\$ 2,397,856	\$ 2,398,093	\$ 1,589,649	\$ 2,908,852	\$ 2,700	\$ 2,351,500

Fiscal Year 2007-2008 ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE										
ACCOUNT NO.	ACCOUNT NAME	KINCAID (1246)	LAKE HOOD (1248)	LAKE OTIS (1250)	MT. SPURR (1257)	MT. VIEW (1260)	MULDOON (1270)	NORTH STAR (1280)	NORTHERN LIGHTS ABC (1290)	NORTHWOOD (1300)
1191	Technical					26,701				
1201	Clerical	61,107	55,216	47,747	40,048	46,527	45,735	47,147	67,755	59,721
1211	Extra Help	1,200	1,425	1,425	1,425	1,425	1,425	1,425	500	1,425
1231	Teacher Assistants	32,308	31,242	29,415	27,367	29,018	27,180	30,591	9,518	26,440
1280	Librarians	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200
1300	Principals	92,658	74,781	89,371	91,158	120,508	73,315	110,361	121,974	76,277
1310	Elementary Teachers	1,327,430	1,110,080	1,033,600	802,200	1,005,500	1,033,600	1,146,000	1,307,760	858,400
1320	Secondary Teachers								252,900	
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	1,750	1,750	1,750
1350	Added Days Certificated	3,598	1,089	1,302	1,328	1,755	1,068	3,422	1,776	1,111
1371	Substitute Teachers Classified	43,243	36,418	35,805	27,370	34,930	35,805	39,305	49,875	30,293
1380	Personal Leave Certificated	7,376	6,213	6,109	4,672	5,960	6,109	6,705	8,612	5,170
1381	Personal Leave Classified	9,274	8,799	8,237	6,315	8,151	7,574	8,334	8,348	8,471
1400	Counselors			56,200	18,546	56,200	56,200	56,200		56,200
1701	Custodians	86,702	85,076	84,467	54,169	84,596	75,139	85,860	86,776	78,161
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
1861	Noon Duty Attendants	15,570	15,570	15,570	11,678	15,570	11,678	15,570	15,570	11,678
2100	Group Life	3,163	2,738	2,697	2,119	2,811	2,670	2,997	3,658	2,330
2200	Group Medical	324,270	282,618	278,880	218,102	285,288	274,230	305,580	373,932	240,588
2500	Workers' Compensation	22,460	19,942	19,746	14,602	20,011	18,778	21,184	24,849	17,453
2550	Unemployment Insurance	1,856	1,586	1,568	1,224	1,597	1,532	1,718	2,126	1,359
2600	Social Security	15,471	14,500	13,814	10,447	15,317	12,689	14,159	14,784	13,412
2610	Medicare	20,685	17,907	17,524	13,628	18,043	17,256	19,410	23,661	15,394
2700	T.R.S.-Certificated Retirement	186,797	156,937	156,250	122,683	156,568	154,204	173,269	219,544	132,575
2701	T.R.S.-Incremental	418,063	351,235	349,695	274,574	350,409	345,116	387,787	491,352	296,713
2800	P.E.R.S.-Classified Retirement	39,655	37,766	35,586	26,778	41,134	32,601	36,020	36,119	36,180
2801	P.E.R.S.-Incremental	20,299	19,332	18,215	13,702	21,057	16,685	18,437	18,489	18,520
3030	Contractual Services-Instruction									
3050	Equipment Repair	170	340	340	490	340	340	510	895	340
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	11,100	9,450	8,400	6,250	9,300	8,150	10,100	12,950	7,650
3430	Mileage/In-District	500	400	300	300	790	200	1,170	600	300
3500	Heat for Buildings	56,000	71,800	46,000	30,800	61,900	81,100	70,300	39,900	68,900
3510	Water and Sewer	5,100	4,500	8,300	17,900	5,800	4,000	4,200	4,900	4,300
3520	Electricity	89,700	79,500	47,200	41,600	55,200	79,800	51,100	82,900	70,000
3530	Telephone	12,700	12,800	10,900	10,800	19,000	16,600	12,300	17,400	11,400
3540	Refuse	2,700	3,200	8,500	2,200	13,900	3,200	11,600	2,800	5,800
3980	Unallocated Adjustments									
4010	Office Supplies	2,000	4,000	6,000	300	3,800	750	1,800	5,000	2,100
4020	Textbooks	18,115	14,397	11,608	5,667	14,857	18,505	13,222	20,418	4,518
4030	Library A/V Supplies	5,500	3,247	3,000	2,500	2,000	4,846	2,198	7,000	1,955
4040	Teaching Supplies	21,139	16,990	15,740	12,170	15,885	8,731	21,990	21,609	18,127
4050	Health Supplies	1,447	483	350	475	439	902	279	1,176	260
4060	Meals and Food	400	200	200	200		300	200	300	150
4130	Repair Parts									
4200	Custodial Supplies	125	325	100	100	450	300	200	375	75
5400	Expendable Equipment		3,429	283	2,898			500	2,770	1,660
5410	Replacement Equipment							2,100	1,800	
5440	New Equipment			717	5,002		2,000			
5460	Equipment Replacement Fund			530						
6020	Pupil Activity Expense									
TOTALS		\$ 3,023,561	\$ 2,619,211	\$ 2,535,371	\$ 1,987,467	\$ 2,615,467	\$ 2,543,993	\$ 2,798,930	\$ 3,426,351	\$ 2,249,086

Fiscal Year 2007-2008										
ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE										
ACCOUNT NO.	ACCOUNT NAME	NUNAKA VALLEY (1310)	OCEAN VIEW (1315)	O'MALLEY (1320)	ORION (1324)	PTARMIGAN (1328)	RABBIT CREEK (1330)	RAVENWOOD (1335)	ROGERS PARK (1340)	RUSSIAN JACK (1345)
1191	Technical									
1201	Clerical	40,695	61,270	49,559	42,486	48,345	51,309	61,383	69,166	50,385
1211	Extra Help	1,425	1,200	1,425	1,425	1,425	1,425	1,200	500	1,425
1231	Teacher Assistants	18,504	47,375	17,958	27,945	28,088	20,065	30,424	18,280	23,348
1280	Librarians	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200
1300	Principals	76,277	91,158	79,359	80,946	119,796	92,658	84,216	121,974	87,618
1310	Elementary Teachers	729,750	1,323,030	816,250	1,034,820	1,116,680	921,810	1,190,960	1,175,080	1,027,980
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	1,111	1,328	1,156	1,179	1,744	2,699	1,226	1,776	1,276
1371	Substitute Teachers Classified	25,393	43,068	27,230	34,650	38,430	30,555	38,955	38,518	35,630
1380	Personal Leave Certificated	4,336	7,346	4,649	5,912	6,556	5,215	6,645	6,571	6,079
1381	Personal Leave Classified	6,892	10,198	7,293	7,789	8,212	7,562	8,604	8,760	8,049
1400	Counselors	28,100			19,108	56,200				56,200
1701	Custodians	77,506	87,797	75,768	83,078	84,819	76,850	73,895	82,929	84,644
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
1861	Noon Duty Attendants	11,678	15,570	15,570	11,678	15,570	15,570	11,678	15,570	11,678
2100	Group Life	2,000	3,200	2,117	2,626	2,940	2,322	2,870	2,939	2,662
2200	Group Medical	200,004	323,202	221,898	271,831	300,240	242,190	293,454	300,774	277,812
2500	Workers' Compensation	15,608	22,613	16,188	19,104	20,876	17,487	19,955	20,866	19,621
2550	Unemployment Insurance	1,154	1,865	1,235	1,505	1,693	1,374	1,675	1,707	1,553
2600	Social Security	11,298	16,529	12,086	12,969	13,951	12,614	14,029	14,498	13,348
2610	Medicare	13,095	20,835	13,957	16,898	19,014	15,327	18,734	19,175	17,350
2700	T.R.S.-Certificated Retirement	112,887	185,770	120,616	150,670	170,561	135,738	168,298	171,115	155,320
2701	T.R.S.-Incremental	252,650	415,766	269,945	337,208	381,726	303,790	376,661	382,965	347,615
2800	P.E.R.S.-Classified Retirement	30,104	43,246	31,552	33,801	35,504	32,638	36,483	37,512	34,872
2801	P.E.R.S.-Incremental	15,406	22,139	16,148	17,300	18,173	16,705	18,675	19,201	17,848
3030	Contractual Services-Instruction									
3050	Equipment Repair	490	510	680	660	730	340	490	715	75
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	7,500	10,300	6,700	8,800	10,150	7,500	9,800	12,700	8,250
3430	Mileage/In-District	300	600	600	400		250	800	600	650
3500	Heat for Buildings	46,200	53,800	56,300	71,600	60,800	54,400	50,400	54,200	70,700
3510	Water and Sewer	3,400	3,200		15,600	5,300	8,300		5,500	4,900
3520	Electricity	56,300	87,200	60,500	13,900	97,800	51,800	59,300	53,900	69,200
3530	Telephone	11,500	15,100	10,500	15,000	20,100	12,800	15,200	8,900	14,100
3540	Refuse	2,400	5,900	5,800	4,300	7,000	8,900	5,800	8,500	2,600
3980	Unallocated Adjustments									
4010	Office Supplies	1,000	5,000	3,500	1,166	2,000	2,500	4,175	3,000	985
4020	Textbooks	6,920	15,682	7,568	10,378	13,970	8,464	11,777	28,176	10,835
4030	Library A/V Supplies	2,300	8,000	2,300	3,985	2,500	3,550	4,258	8,000	3,950
4040	Teaching Supplies	17,172	19,816	17,270	19,729	22,436	20,491	21,204	20,567	21,231
4050	Health Supplies	975	944	245	229	440	739	440	769	500
4060	Meals and Food	200	300	400	200	500	250	300	350	250
4130	Repair Parts						200			
4200	Custodial Supplies	450	600	500	452	385	775	150	250	225
5400	Expendable Equipment	2,000		500	2,849	500		1,593	1,000	2,125
5410	Replacement Equipment		900						4,000	
5440	New Equipment					1,000			1,200	
5460	Equipment Replacement Fund								1,060	
6020	Pupil Activity Expense									
TOTALS		\$ 1,898,660	\$ 3,036,037	\$ 2,039,002	\$ 2,447,856	\$ 2,799,834	\$ 2,250,842	\$ 2,709,387	\$ 2,786,943	\$ 2,556,569

Fiscal Year 2007-2008 ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE										
ACCOUNT NO.	ACCOUNT NAME	SAND LAKE (1350)	SCENIC PARK (1360)	SPRING HILL (1362)	TRAILSIDE (1363)	SUSTINA (1364)	TAKU (1365)	TUDOR (1370)	TURNAGAIN (1380)	TYSON, WILLIAM (1384)
1191	Technical									
1201	Clerical	67,642	65,286	49,520	59,525	46,245	45,714	53,507	48,839	56,179
1211	Extra Help	500	1,200	1,425	1,425	1,200	1,425	1,200	1,425	1,425
1231	Teacher Assistants	51,033	26,609	29,993	31,333	38,074	31,427	48,705	18,099	26,588
1280	Librarians	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200	56,200
1300	Principals	160,305	79,359	79,359	74,781	120,508	79,359	80,946	89,371	128,950
1310	Elementary Teachers	1,686,500	1,073,550	958,340	1,286,500	1,319,000	1,202,200	1,561,880	1,031,400	1,146,000
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	800	1,750	1,750	800	1,750	800	1,750	800
1350	Added Days Certificated	2,335	1,156	1,156	1,089	1,755	1,156	1,179	1,302	5,926
1371	Substitute Teachers Classified	54,443	35,280	32,568	41,930	42,980	41,055	52,255	33,968	39,305
1380	Personal Leave Certificated	9,283	6,020	5,558	7,152	7,331	7,003	8,910	5,796	6,705
1381	Personal Leave Classified	10,777	8,705	7,885	9,027	8,854	7,956	9,193	7,239	8,937
1400	Counselors			28,100			56,200	56,200		56,200
1701	Custodians	87,858	76,014	73,621	84,499	89,017	78,231	73,692	75,343	92,849
1741	Custodians - Extra Help	130	130	130	130	130	130	130	130	130
1861	Noon Duty Attendants	19,463	15,570	15,570	15,570	15,570	11,678	15,570	15,570	15,570
2100	Group Life	4,083	2,644	2,470	3,078	3,251	2,997	3,743	2,533	2,994
2200	Group Medical	403,302	271,026	254,472	316,260	328,008	306,270	374,622	263,016	305,580
2500	Workers' Compensation	26,963	18,951	17,801	21,669	22,712	20,775	24,221	18,355	21,977
2550	Unemployment Insurance	2,358	1,545	1,434	1,786	1,867	1,734	2,158	1,482	1,754
2600	Social Security	18,095	14,234	13,064	15,093	15,007	13,593	15,764	12,438	14,942
2610	Medicare	26,378	17,415	16,152	20,077	20,939	19,382	24,041	16,526	19,629
2700	T.R.S.-Certificated Retirement	240,115	152,713	141,991	179,095	188,885	175,950	221,408	148,915	175,799
2701	T.R.S.-Incremental	537,390	341,780	317,786	400,826	422,736	393,784	495,525	333,279	393,450
2800	P.E.R.S.-Classified Retirement	45,465	37,145	33,717	38,607	38,162	34,562	38,728	31,331	38,663
2801	P.E.R.S.-Incremental	23,277	19,014	17,258	19,762	19,535	17,691	19,824	16,035	19,791
3030	Contractual Services-Instruction									
3050	Equipment Repair	885	340	810	490	340	510	780	170	170
3130	Activity Trips									
3210	Rental-Equipment									
3220	Copiers	12,950	7,150	7,150	10,050	9,800	9,800	12,800	8,900	9,300
3430	Mileage/In-District	500	200	500	600	500	450	600	500	600
3500	Heat for Buildings	48,000	55,700	45,300	59,900	48,300	38,700	45,900	45,400	63,600
3510	Water and Sewer	8,800	3,400	5,600	4,600	5,000	4,200	5,100	4,400	5,100
3520	Electricity	69,200	78,300	54,500	80,500	65,200	64,800	69,500	53,600	56,300
3530	Telephone	10,800	15,300	10,300	14,800	11,200	10,800	10,300	11,800	20,300
3540	Refuse	6,100	2,600	8,600	2,400	5,900	5,800	5,900	5,800	3,500
3980	Unallocated Adjustments									
4010	Office Supplies	3,046	700	700	2,167	3,000	5,126	2,150	1,000	5,000
4020	Textbooks	17,908	10,573	8,995	11,663	12,924	15,173	22,660	9,647	7,218
4030	Library A/V Supplies	5,672	3,500	3,824	10,836	1,513	3,412	6,624	1,350	9,832
4040	Teaching Supplies	29,966	18,140	14,627	20,320	27,699	19,124	24,576	25,250	15,058
4050	Health Supplies	1,035	634	653	530	500	443	295	350	801
4060	Meals and Food	400	300	250	300	400		200	300	450
4130	Repair Parts	200	35	200				50		
4200	Custodial Supplies	650	225	350	475	475	266	350	300	100
5400	Expendable Equipment	1,025	1,541	3,704		800		973	1,677	
5410	Replacement Equipment			2,950	1,020					1,143
5440	New Equipment	3,300			1,147	1,100				2,000
5460	Equipment Replacement Fund									
6020	Pupil Activity Expense									
TOTALS		\$ 3,760,732	\$ 2,526,584	\$ 2,331,933	\$ 2,914,562	\$ 3,009,017	\$ 2,792,426	\$ 3,454,759	\$ 2,406,386	\$ 2,842,415

Fiscal Year 2007-2008

ELEMENTARY SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	URSA MAJOR (1386)	URSA MINOR (1388)	WILLI WAW (1390)	WILLOW CREST (1400)	WONDER PARK (1410)	GLADYS WOOD (1418)	ELEMENTARY SUMMER SCHOOL (1489)	UNALLOCATED ELEMENTARY (1499)	TOTAL ELEM. ATTENDANCE AREA
1191	Technical									26,701
1201	Clerical	42,224	45,018	55,599	46,778	45,793	61,578	14,160		3,164,346
1211	Extra Help	1,425	1,425	1,425	1,425	1,425	1,200			79,100
1231	Teacher Assistants	26,956	30,760	35,645	26,588	28,088	42,060	38,000		1,705,001
1280	Librarians	56,200	56,200	56,200	56,200	56,200	56,200			3,343,900
1300	Principals	76,277	71,878	91,158	123,198	73,315	73,315			5,464,295
1310	Elementary Teachers	984,240	807,820	1,087,600	999,880	1,061,700	1,393,280		751,530	64,859,720
1320	Secondary Teachers									337,200
1330	Added Duty Increment Certificated	5,600	5,600	5,600	5,600	5,600	5,600		186,200	526,250
1331	Added Duty Increment Classified									11,200
1340	Department Chairperson	1,750	1,750	1,750	1,750	1,750	1,750			98,350
1350	Added Days Certificated	1,111	1,047	1,328	1,794	1,068	1,068	498,615		593,060
1371	Substitute Teachers Classified	34,230	28,718	37,468	34,755	36,680	46,130		37,738	2,204,933
1380	Personal Leave Certificated	5,841	4,902	6,392	5,930	6,258	7,867		4,127	374,020
1381	Personal Leave Classified	8,328	7,326	9,097	7,627	8,469	9,313			494,468
1400	Counselors	56,200	56,200	56,200	56,200	56,200	28,100			1,629,800
1701	Custodians	96,664	65,964	85,556	75,730	93,807	74,531	20,000		4,852,820
1741	Custodians - Extra Help	130	130	130	130	130	130			7,800
1861	Noon Duty Attendants	15,570	11,678	19,463	15,570	15,570	15,570			883,607
2100	Group Life	2,600	2,198	2,847	2,686	2,751	3,338		1,496	164,792
2200	Group Medical	269,268	215,646	289,026	273,162	284,220	337,242		147,918	16,870,535
2500	Workers' Compensation	20,025	15,853	20,548	19,015	20,574	22,307	6,820	9,277	1,191,484
2550	Unemployment Insurance	1,503	1,273	1,649	1,554	1,588	1,935	614	1,049	96,522
2600	Social Security	13,983	11,844	15,151	12,933	14,258	15,533	4,474	2,340	832,654
2610	Medicare	16,980	14,446	18,449	17,422	17,945	21,727	8,275	12,180	1,085,493
2700	T.R.S.-Certificated Retirement	148,381	125,662	163,259	156,325	157,733	195,850	62,626	117,779	9,652,679
2701	T.R.S.-Incremental	332,086	281,239	365,385	349,863	353,015	438,323	140,161	263,770	21,603,456
2800	P.E.R.S.-Classified Retirement	36,514	31,212	38,925	32,829	36,919	39,225	15,875		2,148,932
2801	P.E.R.S.-Incremental	18,691	15,975	19,925	16,803	18,899	20,080	8,133		1,099,957
3030	Contractual Services-Instruction									2,275
3050	Equipment Repair	510	340	510	340	730	170			34,991
3130	Activity Trips									3,600
3210	Rental-Equipment									0
3220	Copiers	9,400	7,300	8,250	9,050	8,700	10,450			526,350
3430	Mileage/In-District	500	700	100	800			500		35,120
3500	Heat for Buildings	161,200	118,000	46,100	42,600	42,100	28,100			3,301,700
3510	Water and Sewer	4,400	8,600	4,300	4,900	4,000	4,900			305,900
3520	Electricity	10,000	40,000	61,300	68,700	50,400	65,900			3,693,200
3530	Telephone	12,300	7,800	12,300	16,400	11,200	9,400			807,701
3540	Refuse	12,500	6,100	4,100	6,100	7,600	6,200			331,400
3980	Unallocated Adjustments							43,900	2,137,700	2,181,600
4010	Office Supplies	4,095	2,350	2,368	3,980	2,000	4,550	750		165,413
4020	Textbooks	12,587	10,212	13,361	9,939	22,344	5,129		1,238	709,866
4030	Library A/V Supplies	3,165	2,076	6,000	2,580	3,636	3,906			237,395
4040	Teaching Supplies	15,186	12,586	13,850	21,922	7,956	27,973	14,168	15,443	1,138,420
4050	Health Supplies	300	335	875	441	505	538			33,534
4060	Meals and Food	300	500	300	400	254	750	750		17,971
4130	Repair Parts									1,060
4200	Custodial Supplies	500	600	500	387	200	575			18,685
5400	Expendable Equipment	1,000	370		301		1,200			67,941
5410	Replacement Equipment					2,000	2,300		20,000	47,013
5440	New Equipment	1,500					5,000		6,281	54,691
5460	Equipment Replacement Fund									4,856
6020	Pupil Activity Expense									3,000
TOTALS		\$ 2,522,220	\$ 2,129,633	\$ 2,659,989	\$ 2,530,587	\$ 2,563,580	\$ 3,090,293	\$ 877,821	\$ 3,716,066	\$ 159,126,757

Fiscal Year 2007-2008
CHARTER SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ADMIN (1501)	AQUARIAN (1510)	EAGLE ACADEMY (1530)	FAMILY PARTNER (1540)	FRONTIER (1545)	HIGHLAND TECH (1550)	RILKE SCHULE (1560)	WINTERBERRY (1595)	UNALLOCATED (1599)	ATTENDANCE AREA
1181	Other Professionals	42,181			42,500	54,513					139,194
1191	Technical		26,122								26,122
1201	Clerical		44,973	26,935	180,800	69,930	27,747	25,300	18,000		393,685
1211	Extra Help Classified				2,700	2,500	25,000				30,200
1220	Extra Help Certificated				53,000	7,000					60,000
1231	Teacher Assistants		109,326	36,340				12,040			157,706
1240	Nurses			7,937			27,458	11,000			46,395
1280	Librarians		28,075								28,075
1300	Principals		76,711	74,614	93,500	90,448	119,048	82,500	72,517		609,338
1310	Elementary Teachers		1,033,867	407,540	304,000				497,018		2,242,425
1320	Secondary Teachers				86,500	171,000	541,329	445,000			1,243,829
1330	Added Duty Certificated		10,000	4,000	70,000	10,000		1,750	6,000		101,750
1331	Added Duty Classified			600	900		600	660			2,760
1340	Department Chairperson		2,000	1,750					1,750		5,500
1350	Added Days Certificated				11,950				500		12,450
1351	Added Days Classified				1,000	4,741					5,741
1360	Special Service Teachers			56,060			70,158	50,000	36,784		213,002
1371	Substitute Teachers Classified		20,000	8,000			24,000	19,200	8,000		79,200
1380	Personal Leave Certificated		5,000	5,324	3,500		9,758	7,899	4,000		35,481
1381	Personal Leave Classified		2,000		6,500		3,454	746	500		13,200
1701	Custodians		71,710	33,241							104,951
1861	Noon Duty Attendants			3,800							3,800
2100	Group Life	137	2,781	1,447	1,136	594	1,743	1,215	1,317		10,370
2200	Group Medical		258,900	157,752	144,394	74,760	169,705	122,820	130,189		1,058,520
2500	Workers' Compensation	401	18,518	8,596	8,053	3,901	7,944	6,158	6,091		59,662
2550	Unemployment Insurance	45	1,528	710	910	441	898	697			5,917
2600	Social Security	2,615	16,996	6,753	14,533	8,164	5,009	4,274	1,643		59,987
2610	Medicare	612	20,659	9,583	12,374	5,946	12,162	9,398	9,295		80,029
2700	T.R.S. - Certificated Retirement		149,585	70,716	73,574	35,288	98,540	72,754	79,894		580,351
2701	Incremental T.R.S Increase		341,743	163,914	168,088	80,620	225,124	175,305	182,527		1,337,321
2800	P.E.R.S. - Classified Retirement	9,143	29,273	21,234	49,544	28,420	6,236	10,780	3,960		158,590
2801	Incremental P.E.R.S. Increase	4,754	28,415	10,946	25,380	14,559	3,195	4,283	2,029		93,561
3010	Contractual Services-Administration		15,000		15,000	21,975	120,000	30,000			201,975
3030	Contractual Services-Instruction		10,000		275,337	306,362					591,699
3040	ASD Contracted Services		39,000	3,000	46,500	20,000	9,500	4,000	25,600		147,600
3050	Equipment Repair				2,000	7,500					9,500
3080	Cont. Services - Buildings			3,600							3,600
3100	Legal Fees				6,000						6,000
3120	Contracted Transportation				3,000						3,000
3130	Activity Trips				1,000		2,000	15,000			18,000
3200	Rental - Land & Buildings			336,000	84,000	52,773	447,240	384,000	246,000		1,550,013
3210	Rental-Equipment				1,500		10,165				11,665
3220	Copiers		16,000	8,100	7,800	7,800	7,600	25,000			72,300
3230	Advertisement				5,000	20,000	11,000	15,000			51,000
3430	Milleage in-District			590	350						940
3500	Heat for Buildings		20,000			2,000					22,000
3510	Water and Sewer		6,000								6,000
3520	Electricity		45,000			3,000					48,000
3530	Telephone		9,000	4,500	10,000	10,000	6,000	5,000	8,000		52,500
3540	Refuse		6,000								6,000
3600	Travel Out-of-District				7,050						7,050
3610	Registration/Mbr Fees				4,800		500		41,148		46,448
4010	Office Supplies		53,146	1,000	136,969	42,500	6,250	5,000	500		245,365
4020	Textbooks		25,000	7,000	50,000	168,351		5,500	141,568		397,419
4040	Teaching Supplies		541,620	113,598	207,467	204,336	183,497	180,008	138,224		1,568,750
4050	Health Supplies		1,000	1,000			500	500	1,000		4,000
4060	Meals and Food			392	1,000	500	2,000				3,892
4200	Custodial Supplies						219,125	2,000			221,125
4250	Bld/ground Supplies								500		500
5400	Expendable Equipment				500		2,500	7,000			10,000
5410	Replacement Equipment						2,500				2,500
5440	New Equipment			43,682	20,000	100,000		15,000			178,682
5460	Other Capital Outlay Expense				731						731
6070	Liability Insurance		13,000	9,500	18,500	12,500	12,193	15,000	8,000		88,693
TOTALS		59,888 \$	3,097,948 \$	1,649,754 \$	2,259,340 \$	1,642,422 \$	2,421,678 \$	1,771,787 \$	1,673,242 \$	0 \$	14,576,059

Fiscal Year 2007-2008
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	70,713	110,655		136,894	133,411	131,115	139,458
1211	Extra Help							
1231	Teacher Assistants	28,793	26,814		19,053	25,296	22,355	24,251
1240	Nurses	56,200	56,200		56,200	56,200	56,200	56,200
1280	Librarians	56,200	56,200		56,200	56,200	56,200	56,200
1300	Principals	170,905	158,721	88,107	164,824	256,509	263,816	160,202
1310	Elementary Teachers	758,700						
1320	Secondary Teachers	590,100	1,635,420		1,579,220	2,332,300	2,416,600	1,899,560
1330	Added Duty Certificated	28,900	62,400		59,200	62,400	62,400	62,400
1331	Added Duty Classified				3,200			
1340	Department Chairperson	15,500	18,400		16,800	24,000	20,400	19,200
1350	Added Days-Certificated	15,990	10,002	1,224	10,091	12,764	11,527	10,024
1371	Substitute Teachers Classified	50,510	61,897		61,897	86,955	89,760	70,686
1380	Personal Leave Certificated	7,748	9,864		9,864	13,857	14,304	11,264
1381	Personal Leave Classified	11,043	15,707		16,233	17,026	17,228	17,048
1400	Counselors		112,400		168,600	168,600	168,600	112,400
1701	Custodians	118,240	173,386		161,472	175,565	186,765	169,667
1851	Home School Coordinators	14,698	112,600		67,407	56,279	55,624	55,576
1861	Noon Duty Attendants	8,304	2,768		2,768	2,768	2,768	2,768
2100	Group Life	3,602	4,797	162	4,677	6,277	6,437	5,173
2200	Group Medical	372,930	517,488	10,680	500,778	659,220	675,240	555,624
2500	Workers' Compensation	27,085	36,762	850	35,611	45,011	46,693	38,793
2550	Unemployment Insurance	2,115	2,773	96	2,738	3,683	3,788	3,030
2600	Social Security	18,742	31,238		29,073	30,834	31,348	29,727
2610	Medicare	23,427	30,937	948	30,385	40,200	41,241	33,525
2700	T.R.S.-Certificated Retirement	212,578	264,983	11,220	265,159	372,903	383,801	298,448
2701	T.R.S.-Incremental	502,671	626,594	26,531	627,007	881,785	907,556	705,727
2800	P.E.R.S.-Classified Retirement	51,139	93,160		85,367	85,920	87,088	85,570
2801	P.E.R.S.-Incremental	26,196	47,724		43,731	44,015	44,613	43,834
3030	Contractual Services-Instruction	1,000						
3050	Equipment Repair	1,000	6,500		6,200	3,510	8,710	10,200
3060	Contractual Services-Custodial							
3130	Activity Trips	1,320	6,095		6,095	6,095	6,095	6,095
3210	Rental-Equipment	264	841			720	444	369
3220	Copiers	11,400	16,150		13,700	24,150	21,150	16,350
3430	Mileage/In-District	1,525	950	300	3,100	800	2,000	2,800
3500	Heat for Buildings	77,200	92,300		60,900	107,100	94,800	102,700
3510	Water and Sewer	3,800	3,200		6,700	7,600	6,400	4,700
3520	Electricity	87,000	63,100		146,400	214,700	175,100	190,400
3530	Telephone	14,200	20,700		33,600	15,700	17,900	55,800
3540	Refuse	2,600	12,400		3,500	6,100	5,900	4,200
3980	Unallocated Adjustments							
4010	Office Supplies	5,532	5,000		6,356	16,296	12,398	17,469
4020	Textbooks	3,500	4,100		3,500	8,000	4,000	5,000
4030	Library A/V Supplies	3,500	7,434		8,000	12,000	9,000	7,000
4040	Teaching Supplies	34,310	19,692		24,761	30,499	37,410	24,410
4050	Health Supplies	1,200	1,741		2,000	1,075	2,600	3,500
4060	Meals and Food	700	600		1,000	2,000	1,000	1,000
4130	Repair Parts	750	300		750	500	1,000	2,000
4200	Custodial Supplies	850	510		900	900	575	3,500
5400	Expendable Equipment		5,000		6,000	5,000	10,000	2,000
5410	Replacement Equipment		1,500		1,000	5,000	10,000	
5440	New Equipment		18,026		10,000	10,000	10,000	15,000
5460	Equipment Replacement Fund		2,112		1,530	883	1,676	821
6020	Pupil Activity Expense	2,520	7,000		7,000	7,000	7,000	7,000
TOTALS		\$ 3,497,200	\$ 4,575,141	\$ 140,118	\$ 4,567,441	\$ 6,135,606	\$ 6,248,625	\$ 5,148,669

Fiscal Year 2007-2008
MIDDLE SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ROMIG (1760)	WENDLER (1770)	GOLDENVIEW (1780)	BEGICH (1785)	SUMMER SCHOOL (1789)	UNALLOCATED (1799)	ATTENDANCE AREA
1201	Clerical	158,293	125,620	139,431	97,497	9,000	122,325	1,374,412
1211	Extra Help					4,000		4,000
1231	Teacher Assistants	19,932	27,067	26,814	17,237		26,170	263,782
1240	Nurses	56,200	56,200	56,200	56,200		56,200	618,200
1280	Librarians	56,200	56,200	56,200	56,200		56,200	618,200
1300	Principals	247,595	170,886	172,067	239,190			2,092,822
1310	Elementary Teachers							758,700
1320	Secondary Teachers	2,343,540	2,287,340	2,113,120	2,989,840		972,260	21,159,300
1330	Added Duty Certificated	59,700	62,400	57,600	62,400	9,150	97,786	686,736
1331	Added Duty Classified	2,700		4,800			14,614	25,314
1340	Department Chairperson	17,400	22,200	19,200	21,600		18,600	213,300
1350	Added Days-Certificated	10,260	10,172	10,191	13,408	350,600	7,748	474,001
1371	Substitute Teachers Classified	87,329	85,459	79,662	108,834		39,083	822,072
1380	Personal Leave Certificated	13,917	13,619	12,695	17,344		6,228	130,704
1381	Personal Leave Classified	21,079	18,339	17,275	15,891		8,539	175,408
1400	Counselors	168,600	168,600	168,600	168,600		89,920	1,494,920
1701	Custodians	240,696	212,453	171,464	206,543	16,000		1,832,251
1851	Home School Coordinators	98,566	97,450	79,260	108,420	8,500		754,380
1861	Noon Duty Attendants	2,768	2,768	5,536	2,768			35,984
2100	Group Life	6,517	6,217	5,769	7,872	28	2,520	60,048
2200	Group Medical	696,666	670,656	617,568	833,436		276,612	6,386,898
2500	Workers' Compensation	50,687	46,965	41,975	53,818	4,892	14,274	443,416
2550	Unemployment Insurance	3,819	3,615	3,376	4,437	427	1,594	35,491
2600	Social Security	39,144	35,288	32,503	34,545	2,325	13,065	327,832
2610	Medicare	42,193	39,773	37,111	48,402	5,760	17,669	391,571
2700	T.R.S.-Certificated Retirement	371,712	355,950	333,239	453,094	45,184	163,119	3,531,390
2701	T.R.S.-Incremental	878,970	841,697	787,993	1,071,409	106,846	385,717	8,350,503
2800	P.E.R.S.-Classified Retirement	114,441	101,770	92,789	94,532	7,370	35,884	935,030
2801	P.E.R.S.-Incremental	58,624	52,133	47,534	48,427	3,775	18,382	478,988
3030	Contractual Services-Instruction						40,500	41,500
3050	Equipment Repair	7,500	3,500	12,000	3,500		6,900	69,520
3060	Contractual Services-Custodial						1,000	1,000
3130	Activity Trips	6,095	6,095	6,095	6,095		6,095	62,270
3210	Rental-Equipment	820	1,051	841	369		833	6,552
3220	Copiers	21,850	21,050	18,950	27,500			192,250
3430	Mileage/In-District	600	600	1,925	900			15,500
3500	Heat for Buildings	79,800	115,400	70,400	119,400			920,000
3510	Water and Sewer	7,200	4,900	6,400	11,400			62,300
3520	Electricity	107,500	107,800	187,100	211,400			1,490,500
3530	Telephone	20,000	32,300	23,300	45,300			278,800
3540	Refuse	12,200	4,800	4,900	12,400			69,000
3980	Unallocated Adjustments						888,103	888,103
4010	Office Supplies	16,047	22,359	15,046	84,626	1,000		202,129
4020	Textbooks	5,136	6,650	1,438	200,000	5,000		246,324
4030	Library A/V Supplies	5,694	7,700	9,000	10,000			79,328
4040	Teaching Supplies	49,717	35,927	34,920	81,260	2,000		374,906
4050	Health Supplies	1,850	1,500	2,000	4,500		1,000	22,966
4060	Meals and Food	1,350	1,400	730	1,000		1,500	12,280
4130	Repair Parts	1,500	1,000	2,600	500		2,500	13,400
4200	Custodial Supplies	1,200	1,000	3,500	5,000		1,000	18,935
5400	Expendable Equipment	13,053	5,775	4,500			8,261	59,589
5410	Replacement Equipment		4,200					21,700
5440	New Equipment		3,650	20,000				86,676
5460	Equipment Replacement Fund	3,430	1,470					11,922
6020	Pupil Activity Expense	7,000	7,000	7,000	28,000		7,000	93,520
TOTALS		\$ 6,237,090	\$ 5,967,964	\$ 5,622,617	\$ 7,685,094	\$ 581,857	\$ 3,409,201	\$ 59,816,623

Fiscal Year 2007-2008

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						50,659					44,416
1191	ROTC Instructors	235,855		139,761		228,795	208,189		155,250			158,583
1201	Clerical	242,543	158,136	267,139		253,726	245,867	63,238	249,771	47,092	12,000	234,705
1211	Extra Help Classified	68,350	3,000	81,300		86,500	90,150		88,700		25,000	35,900
1231	Teacher Assistants	94,095	31,994	95,870	27,995	79,330	91,602		90,848	11,642		85,491
1240	Nurses	56,200	56,200	56,200		56,200	56,200	56,200	56,200	56,200		56,200
1280	Librarians	56,200		56,200		56,200	56,200		56,200			56,200
1300	Principals	431,324	221,585	354,747		431,118	443,702	95,370	432,450	88,107		439,770
1320	Secondary Teachers	3,765,400	22,480	3,006,700		3,967,720	4,496,000	33,720	4,282,440	668,780		4,074,500
1330	Added Duty Certificated	165,150	92,050	153,700		140,900	111,400	8,200	156,100	34,400		136,950
1331	Added Duty Classified	13,700	28,600	12,200		19,800	53,250		7,200			74,350
1340	Department Chairperson	24,000	2,400	24,000	800	26,400	31,200	1,600	27,000	3,000		30,900
1350	Added Days Certificated	33,170	29,792	32,078	894	35,911	33,342	5,795	33,188	8,972	689,714	33,290
1351	Added Days Classified											
1360	Special Services Teachers				112,400							
1371	Substitute Teachers Classified	159,600	64,890	131,250	6,300	166,320	191,520	30,240	184,800	27,090		176,610
1380	Personal Leave Certificated	22,648	9,208	18,625	894	23,602	27,178	4,291	26,224	3,844		25,062
1381	Personal Leave Classified	33,628	18,302	32,710	1,610	33,970	33,374	5,259	34,730	6,635		37,222
1390	Vocational Education Teachers	112,400	1,601,700	168,600		112,400	224,800	663,160	281,000			281,000
1400	Counselors	281,000	56,200	224,800	56,200	258,520	292,240	56,200	269,760			258,520
1681	Custodial Supervisor	45,656		44,981		44,981	45,656		45,656			45,656
1701	Custodians	317,149	163,759	263,043		329,308	310,452	36,073	336,533	72,397		417,992
1851	Home School Coordinators	160,066	32,650	123,653		148,231	214,930	41,773	156,813			163,079
2100	Group Life	11,698	4,415	9,566	371	11,953	13,565	2,014	12,750	1,782		12,584
2200	Group Medical	1,195,635	472,632	1,006,140	42,720	1,225,836	1,364,676	205,812	1,318,440	188,412		1,301,418
2500	Workers' Compensation	81,608	35,787	68,091	1,945	84,171	90,515	12,890	89,119		6,911	93,779
2550	Unemployment Insurance	6,706	2,754	5,603	219	6,898	7,758	1,173	7,400	1,092	781	7,280
2600	Social Security	84,979	31,082	73,898	2,226	86,240	95,210	10,947	83,719	10,221	2,294	91,388
2610	Medicare	76,900	31,494	64,401	2,483	78,962	88,396	13,073	84,273	12,355	10,538	83,256
2700	T.R.S.-Certificated Retirement	618,560	261,550	512,075	21,389	638,722	721,583	115,583	702,650	107,949	86,628	674,137
2701	Incremental TRS Increase	1,462,679	618,477	1,210,876	50,577	1,510,355	1,706,290	273,312	1,661,518	255,260	204,845	1,594,097
2800	P.E.R.S.-Classified Retirement	243,993	91,331	208,262	6,159	242,919	268,534	31,038	229,256	28,848	2,640	269,340
2801	Incremental PERS Increase	124,992	46,786	106,688	3,155	124,439	137,562	15,900	117,441	14,778	1,352	137,974
3030	Contractual Services-Instruction	3,000	50,428	3,000	300	3,000	3,000	1,000	3,000	7,500		3,000
3050	Equipment Repair	17,000	14,000	15,000		16,172	13,820		9,700	700		3,500
3080	Contractual Services-Building	40,300		31,000		29,500	29,500		29,800			29,800
3120	Contracted Transportation		10,600									
3130	Activity Trips	39,500		36,000	500	44,000	45,400	1,575	38,600	2,400		45,800
3150	Stipend-Student											
3200	Rental-Lands & Buildings				82,000							
3210	Rental-Equipment	350	3,056	720		850			2,200	324		400
3220	Copiers	42,300	14,350	40,200	2,000	44,650	52,950	4,700	51,000	6,350		46,050
3430	Mileage/In-District	5,125	2,850	5,510		7,325	6,840	3,550	4,075			5,000
3500	Heat for Buildings	276,700	140,200	323,900		273,600	415,700	19,700	262,900	46,400		311,400
3510	Water and Sewer	24,400	21,300	13,800		29,800	25,100	1,200	1,200	3,500		24,400
3520	Electricity	421,000	159,100	479,500		383,500	314,500	30,900	488,510	45,300		278,800
3530	Telephone	55,800	41,300	83,800	3,200	58,600	79,500	9,400	85,100	9,900		32,800
3540	Refuse	23,800	20,600	9,600		16,700	20,300	3,500	14,700	4,000		15,500
3610	Registration/Membership Fees										500,000	8,280
3980	Unallocated Adjustments										4,650	
4010	Office Supplies	39,689	11,168	36,539	1,224	53,810	76,753	7,887	39,814	11,090		41,987
4020	Textbooks	35,356	4,895	22,000	1,000	21,000	30,000	7,904	58,395	1,743		66,500
4030	Library A/V Supplies	15,826	12,784	11,000		17,000	15,975	1,346	14,000	2,555		14,700
4040	Teaching Supplies	76,907	219,226	57,730	3,815	72,456	90,455	18,907	107,480	9,452	4,650	58,590
4050	Health Supplies	2,000	654	1,500	101	2,500	2,550	600	3,000	455		1,500
4060	Meals and Food	2,000	1,652	3,200	300	4,000	4,000	600	3,000	200		3,500
4130	Repair Parts	7,000	3,800	3,000		1,700	2,900		1,000			1,700
4200	Custodial Supplies	2,500	700	1,500		2,000	3,500	275	2,350		135	1,950
5400	Expendable Equipment	8,800	13,134	7,470	750	7,000	11,571	350		2,684		6,000
5410	Replacement Equipment				750	2,000		2,000		2,684		
5440	New Equipment	8,000	11,145	7,530		17,000	2,911			2,685		18,812
5460	Equipment Replacement Fund	4,525	14,632	1,278	746	818	3,427		4,568			5,320
6010	ASAA Dues	1,400		1,400		1,400	1,400		1,400			1,400
6020	Pupil Activity Expense	16,000		16,000		16,000	16,000	1,150	16,000	2,650		16,000
TOTALS		\$ 11,395,162	\$ 4,960,828	\$ 9,765,334	\$ 435,023	\$ 11,635,958	\$ 13,070,902	\$ 1,899,405	\$ 12,519,221	\$ 1,826,277	\$ 1,552,003	\$ 12,174,338

HIGH SCHOOL EXPENDITURES BY OBJECT CODE

ACCOUNT NO.	ACCOUNT NAME	ANCHORAGE SOUTH (1860)	EAGLE RIVER (1865)	MCLAUGHLIN YOUTH CTR (1875)	BENNY BENSON (1880)	SEARCH (1881)	CREATING OPT. OPPORTUNITIES (1883)	CONTINUATION (1884)	AVAIL (1885)	UNALLOCATED (1899)	ATTENDANCE AREA
1181	Other Professionals										95,075
1191	ROTC Instructors	142,951	144,973								1,414,357
1201	Clerical	269,794	232,559	37,601	56,910	31,378	32,627	33,374	45,168		2,513,628
1211	Extra Help Classified	50,850	46,500	2,700						62,500	641,450
1231	Teacher Assistants	88,714	70,887	41,117							809,585
1240	Nurses	56,200	56,200		56,200						674,400
1280	Librarians	56,200	56,200								449,600
1300	Principals	473,921	264,476	96,870	96,870		84,686	96,870			4,051,866
1320	Secondary Teachers	3,512,500	1,792,780	617,076	33,720		112,400	112,400	11,240	893,580	31,403,436
1330	Added Duty Certificated	166,600	193,200	10,900	7,200	4,000			4,000		1,384,750
1331	Added Duty Classified	29,750	7,500		1,960				3,100		251,410
1340	Department Chairperson	24,600	21,600	12,000	4,800	2,400		1,600	2,400		240,700
1350	Added Days Certificated	36,935	31,096	138,915	11,932	5,960	1,176	2,691	13,148	304,337	1,482,336
1351	Added Days Classified			7,445							7,445
1360	Special Services Teachers			224,800							337,200
1371	Substitute Teachers Classified	146,790	80,430	33,558	27,090	10,500	4,200	5,250	7,770	46,430	1,500,638
1380	Personal Leave Certificated	20,830	11,413	4,762	3,844	1,490	596	745	1,103	4,738	211,097
1381	Personal Leave Classified	35,299	27,291	4,527	4,906	1,804	1,876	1,919	2,597		317,659
1390	Vocational Education Teacher	112,400	112,400		578,860	281,000			168,600		4,698,320
1400	Counselors	191,080	134,880	56,200	56,200			28,100	28,100		2,248,000
1681	Custodial Supervisor	44,981	44,981								362,548
1701	Custodians	326,336	218,740		36,314						2,828,096
1851	Home School Coordinators	143,976	83,157		29,394						1,297,722
2100	Group Life	10,657	6,466	2,020	1,799	594	432	486	454	1,717	105,323
2200	Group Medical	1,115,832	686,364	202,706	189,792	64,080	42,720	48,060	50,196	169,812	10,891,283
2500	Workers' Compensation	78,565	49,380	12,165	12,010	3,188	2,236	2,665	2,697	12,428	754,864
2550	Unemployment Insurance	6,289	3,839	1,361	1,068	357	252	299	303	1,405	62,837
2600	Social Security	79,324	59,335	7,870	9,707	2,708	2,399	2,513	3,635	6,754	746,449
2610	Medicare	71,687	44,873	15,350	11,883	4,027	2,828	3,202	3,504	16,327	719,812
2700	T.R.S.-Certificated Retirement	581,582	334,451	145,289	106,230	36,846	24,901	30,352	28,572	150,458	5,899,507
2701	Incremental TRS Increase	1,375,239	790,861	343,558	251,196	87,128	58,884	71,774	67,564	355,781	13,950,271
2800	P.E.R.S.-Classified Retirement	230,230	176,616	18,957	27,407	6,903	7,178	7,342	10,619		2,107,572
2801	Incremental PERS Increase	117,941	90,473	9,711	14,041	3,536	3,677	3,761	5,439		1,079,646
3030	Contractual Services-Instructi	3,000	3,000		1,000						84,228
3050	Equipment Repair	6,500	4,090	300	300						101,082
3080	Contractual Services-Building	29,000							3,238		222,138
3120	Contracted Transportation										10,600
3130	Activity Trips	48,000	49,000		1,450	1,450					353,675
3150	Stipend-Student									17,000	17,000
3200	Rental-Lands & Buildings							48,950	4,800		135,750
3210	Rental-Equipment	300	420								8,620
3220	Copiers	41,050	22,750	4,500	5,300		450	1,150	1,300		381,050
3430	Mileage/In-District	4,650	3,200	1,000	575		2,600	800	600		53,700
3500	Heat for Buildings	213,000	196,100		26,300						2,505,900
3510	Water and Sewer	15,800	8,800		1,600						170,900
3520	Electricity	321,500	223,800		45,700				3,500		3,195,610
3530	Telephone	47,200	50,000	15,800	23,700			3,500	2,233		601,833
3540	Refuse	6,700	4,200		1,200						140,800
3610	Registration/Membership Fee										8,280
3980	Unallocated Adjustments									750,000	1,250,000
4010	Office Supplies	41,542	32,495	3,122	6,168	586	354	1,038	900		410,816
4020	Textbooks	30,000	22,612	3,600	10,000	2,153	100	800		40,000	358,058
4030	Library A/V Supplies	12,700	6,000	8,520							132,406
4040	Teaching Supplies	82,504	28,930	9,525	4,325	2,385	545	3,310	1,215	273,900	1,126,307
4050	Health Supplies	3,500	4,500	500	500			32	100		23,992
4060	Meals and Food	1,500	1,500	350			77	300	2,292		28,471
4130	Repair Parts	1,500	1,200						200		24,000
4200	Custodial Supplies	1,800	1,500		300				200		18,710
5400	Expendable Equipment	1,000			500	500		500	100		60,359
5410	Replacement Equipment			1,800						277,078	286,312
5440	New Equipment	4,000	2,000		6,366	2,000				280,000	362,449
5460	Equipment Replacement Func							450		5,600	41,364
6010	ASAA Dues	1,400	1,400								11,200
6020	Pupil Activity Expense	16,000	16,000	1,150	1,150	1,150					135,250
TOTALS		\$ 10,532,199	\$ 6,557,418	\$ 2,097,625	\$ 1,767,767	\$ 558,123	\$ 387,194	\$ 514,233	\$ 480,887	\$ 3,669,845	\$ 107,799,742

General Fund Staffing and Salaries

Anchorage School District
Fiscal Year 2007-2008

FULL TIME EQUIVALENT STUDENTS

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

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

(B) Includes only those students requiring the highest level of services and self-contained students. There are more than 9,000 students planned to be served by the Special Services and Special Education program in FY 2007-2008.

(C) More than 1,968 students of the 48,848 mentioned above plan to enroll in Charter Schools for FY 2007-2008.

STAFFING AND SALARIES ANALYSIS

	Revised FY 2005-2006 Budget		Revised FY 2006-2007 Budget		Projections FY 2007-2008 Budget	
	Staffing	Salaries	Staffing	Salaries	Staffing	Salaries
Administration	37.00	\$ 3,490,465	36.00	\$ 3,501,659	37.00	\$ 3,733,018
Professional	106.38	6,430,900	109.11	6,871,108	152.12	9,066,891
Technical	181.19	6,801,599	183.19	7,270,164	179.18	7,291,728
Clerical	349.05	13,082,468	355.18	13,988,207	358.74	14,337,163
Principals	142.20	11,171,989	143.50	11,744,790	149.00	12,912,282
Teachers & Substitutes (D)	3,219.72	177,046,769	3,239.96	185,190,220	3,304.73	200,695,505
Teacher Assistants (E)	613.55	15,238,968	644.75	16,431,155	671.07	17,613,264
Maintenance & Warehouse	181.00	9,998,412	183.00	10,521,125	187.00	10,773,777
Custodians	349.88	10,751,284	352.80	10,920,277	361.30	11,265,572
Drivers & Attendants (F)	104.00	2,274,068	105.00	2,308,908	111.00	2,607,819
Noon Duty Attendants (G)	73.82	916,823	73.82	918,623	74.32	923,391
Unallocated (H)		8,915,000		15,203,000		(1,497,000)
TOTAL	5,357.79	\$ 266,118,745	5,426.31	\$ 284,869,236	5,585.46	\$ 289,723,410

(D) Teachers include: Classroom Teachers, Nurses, Librarians, Counselors, Psychologists, Occupational and Physical Therapists, Vocation Education, Special Education, Music, P.E., Art, Gifted, Speech-Language, Bilingual/Multicultural, Level 2 Classroom Special Education, and Vocational Education.

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

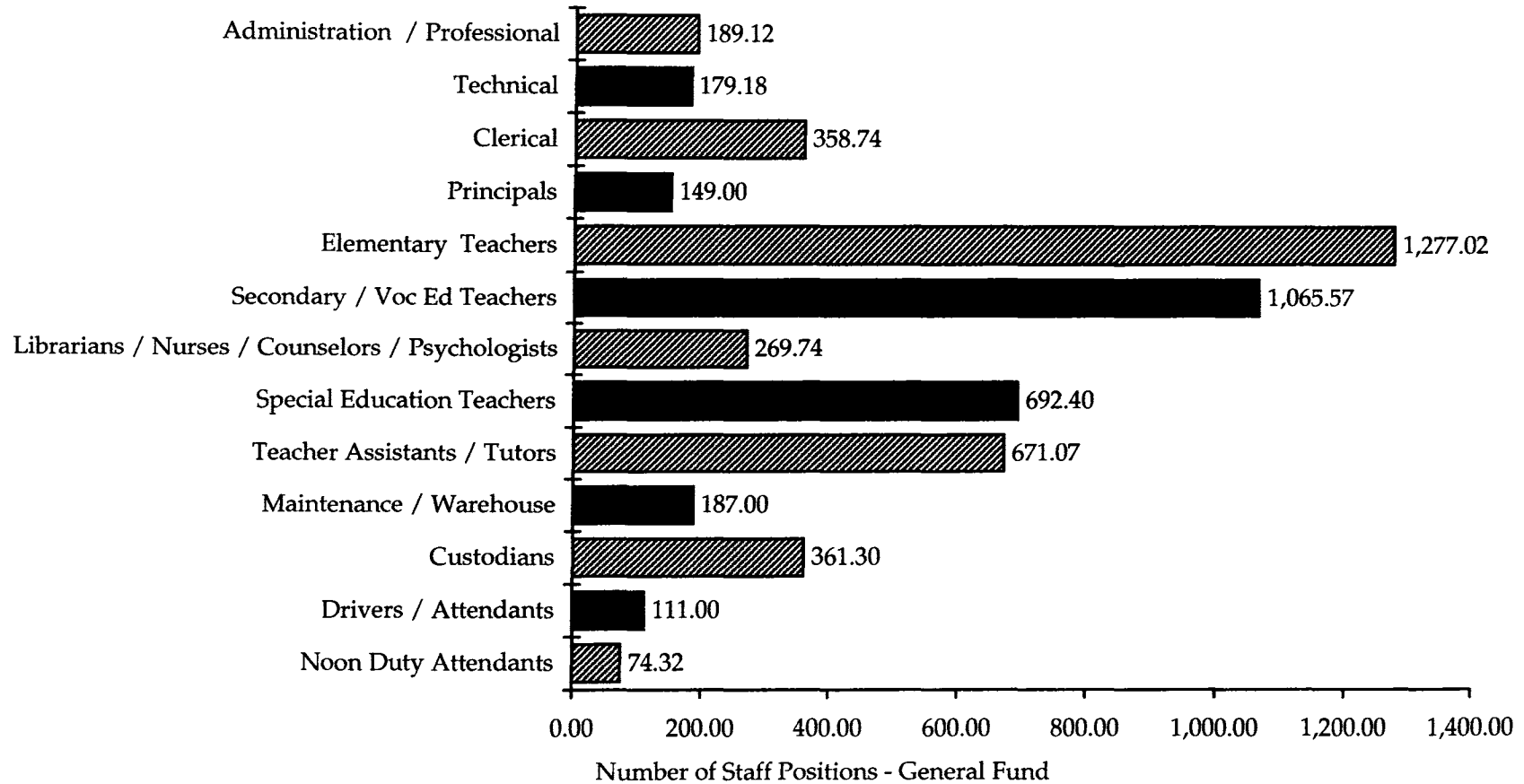
(F) Bus Drivers and Attendants are reported as number of employees, not FTE.

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

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

Anchorage School District
Fiscal Year 2007-2008

GENERAL FUND STAFFING BY CLASSIFICATION



Anchorage School District
Fiscal Year 2007-2008

PERSONNEL AND BENEFITS COMPARISONS

	FY 2006-2007 Projections		FY 2007-2008 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CERTIFICATED PERSONNEL				
Elementary Education:				
Principals, Assistant Principals	66.00	5,284,822	67.00	5,464,295
Grades K-6:				
Classroom Teachers	982.00	51,555,000	968.00	54,401,600
Librarians	59.50	3,123,750	59.50	3,343,900
Art Teachers	30.00	1,575,000	30.00	1,686,000
Music Teachers	56.30	2,955,750	56.30	3,164,060
P.E. Teachers	58.50	3,071,250	58.50	3,287,700
Counselors	23.00	1,207,500	29.00	1,629,800
Classrooms Over 30	15.00	787,500	15.00	843,000
Level 2 Classroom Support Teachers	0.80	42,000	0.80	44,960
Secondary Teachers	6.00	315,000	6.00	337,200
Reading Specialist Teachers	6.00	315,000	6.00	337,200
Health Planning Time Teachers			30.00	1,342,875
FLES Teachers			2.00	89,525
Special Education/Services:				
Principals	3.00	236,778	4.00	347,244
Supervisors, Coordinators	1.00	75,884	1.00	79,290
Elementary Special Education:				
Classroom Teachers	180.50	9,476,250	176.50	9,919,300
Middle School Special Education:				
Classroom Teachers	71.50	3,753,750	70.50	3,962,100
High School Special Education:				
Classroom Teachers	93.50	4,908,750	89.00	5,001,800
Voc. Ed. Classroom Teachers	15.00	787,500	15.00	843,000
Other Special Ed. Classroom Teachers	105.20	5,523,000	101.70	5,715,540
Gifted Program Teachers	53.50	2,808,750	54.70	3,074,140
Speech-Language Teachers	67.80	3,559,500	68.80	3,866,560
Psychologists	42.50	2,231,250	43.50	2,444,700
Therapists	37.00	1,942,500	37.00	2,079,400
Counselor	1.00	52,500	2.00	112,400
Charter School Education:				
Principals, Assistant Principals	6.00	466,603	7.50	609,338
Librarians			0.75	28,075
Classroom Teachers Grades K - 6	37.04	1,790,538	43.12	2,242,425
Classroom Teachers Grades 7 - 12	15.69	748,182	23.69	1,243,829
Spec. Ed. Classroom Teachers	4.00	208,512	4.20	213,002
Nurses	0.65	33,312	0.89	46,395

	FY 2006-2007 Projections		FY 2007-2008 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
Middle School Education:				
Principals, Assistant Principals	23.00	1,883,681	25.00	2,092,822
Grades 6-8:				
Classroom Teachers	353.70	18,569,250	370.70	20,833,340
Large Classes	2.80	147,000	2.80	157,360
Zero Hour - Pre Algebra/World Languages	3.00	157,500	3.00	168,600
Nurses	10.00	525,000	11.00	618,200
Librarians	10.00	525,000	11.00	618,200
Counselors	23.60	1,239,000	26.60	1,494,920
Art / PE /Music Teachers	3.00	157,500	3.00	168,600
Elementary Teachers	10.50	551,250	10.50	590,100
High School Education:				
Principals, Assistant Principals	45.50	3,869,906	45.50	4,051,866
Grades 9-12:				
Classroom Teachers	548.68	28,805,700	554.88	31,184,256
Large Classes	7.90	414,750	3.90	219,180
Voc. Ed. Classroom Teachers	83.30	4,373,250	83.60	4,698,320
Spec. Ed. Classroom Teachers	6.00	315,000	6.00	337,200
Nurses	12.00	630,000	12.00	674,400
Librarians	8.00	420,000	8.00	449,600
Counselors	39.00	2,047,500	40.00	2,248,000
Level 2 Classroom Support Teachers	1.00	52,500		
Districtwide School Staff:				
Technology Coordinators	8.00	420,000	13.00	730,600
Literacy Teacher Expert	1.00	52,500	1.00	56,200
Science/Technology Teacher Expert	1.00	68,274	1.00	68,274
Social and Emotional Learning Teacher	0.20	10,500	-	-
Spanish Resource Teacher	1.00	52,500	1.00	56,200
Music Teachers - Elementary/High School	34.80	1,827,000	34.80	1,955,760
Bilingual/Multicultural Teachers	53.50	2,808,750	53.50	3,006,700
Nurses - Elementary/Special Education	56.00	2,940,000	61.00	3,428,200
Other Certificated Staff:				
Administrative	15.00	1,406,465	16.00	1,544,320
Professional	15.88	1,253,745	17.88	1,431,749
Added Duty		3,565,437		3,836,566
Department Chair		809,800		814,246
Added Days		2,855,140		3,173,055
Masters Degree Bonus		798,957		
Recruitment Incentive		250,000		
Teachers' Sick Leave Bank		263,900		260,000
Teachers' Leave		941,688		1,006,263
Extra Help - Certificated		198,811		303,950
Substitute Teachers		96,456		96,456
Other Certificated Leave		91,569		79,976
TOTAL CERTIFICATED STAFF	<u>3,415.34</u>	<u>\$ 194,231,410</u>	<u>3,488.61</u>	<u>\$ 210,254,132</u>

	FY 2006-2007 Projections		FY 2007-2008 Projections	
	Number of Personnel	Salary	Number of Personnel	Salary
CLASSIFIED PERSONNEL				
Teacher Assistants, Tutors				
Extra Help - Music Districtwide		11,000		14,000
Elementary	73.19	1,585,940	75.38	1,705,001
Charter Schools	12.56	272,891	7.50	157,706
Special Education	405.94	10,004,699	437.75	11,088,600
Middle School	9.19	238,244	10.06	263,782
High School	31.00	754,543	31.88	809,585
Bilingual/Multicultural	112.88	2,938,741	108.50	2,928,369
Resource Tutorial				
Total Assistants, Tutors	644.75	15,806,058	671.07	16,967,043
ROTC Instructors - High School	19.00	1,308,650	19.00	1,414,357
Home School Coordinators	75.50	2,338,424	71.50	2,225,610
Secretaries and Clerks	355.18	11,806,553	358.74	12,048,450
Administrative	21.00	1,917,382	21.00	1,998,715
Professional	92.24	5,497,140	133.24	7,508,512
Technical	88.69	3,623,090	88.68	3,651,761
Maintenance	167.00	9,255,271	171.00	9,501,252
Warehouse and Delivery	16.00	798,240	16.00	804,232
Custodians	352.80	10,072,197	361.30	10,414,422
Bus Drivers and Attendants	105.00	2,071,408	111.00	2,368,319
Noon Duty-Part Time	73.82	918,623	74.32	923,391
Extra Help - Clerical		1,345,079		1,652,190
Extra Help - Drivers/Custodial/Maintenance		892,145		865,800
Added Days		49,819		27,536
Added Duty		391,748		354,719
Substitute Teachers		5,285,507		6,106,735
Classified Leave		2,057,492		2,133,234
TOTAL CLASSIFIED STAFF	<u>2,010.98</u>	<u>\$ 75,434,826</u>	<u>2,096.85</u>	<u>\$ 80,966,278</u>
Attrition - Salary/Wages		-1,500,000		-1,500,000
Pending Negotiations - Wages		16,700,000		
Return to Work		3,000		3,000
TOTAL SALARY AND STAFFING	<u>5,426.31</u>	<u>\$ 284,869,236</u>	<u>5,585.46</u>	<u>\$ 289,723,410</u>

	FY 2006-2007 Revised Benefits	FY 2007-2008 Projected Benefits
EMPLOYEE BENEFITS AND PAYROLL TAXES		
Life Insurance	\$ 603,633	\$ 561,033
Medical Insurance	47,507,427	59,776,759
Social Security	4,644,096	4,998,727
Medicare	3,388,120	3,593,637
Certificated Retirement	49,733,496	26,172,429
Classified Retirement	15,890,924	15,385,780
Workers' Compensation	4,251,828	4,402,408
Unemployment Insurance	329,723	308,473
Attrition Benefits	-900,000	-1,000,000
Incremental TRS Increase		60,577,114
Incremental PERS Increase		7,855,506
Other Benefits	295,424	310,875
TOTAL BENEFITS AND PAYROLL TAXES	<u>\$ 125,744,671</u>	<u>\$ 182,942,741</u>

	FY 2006-2007 Revised		FY 2007-2008 Projections	
	FTE Personnel	Ratios	FTE Personnel	Ratios
PUPIL TO STAFF RATIOS				
Pupil Enrollment (FTE)		49,116 (Budgeted FTE)		48,580 (Budgeted FTE)
Pupils to Teachers (1)	2,923.51	16.80	2,931.49	16.57
Pupils to Other Certificated Staff	367.33	133.71	394.37	123.18
Pupils to Principals/Assistant Principals	143.50	342.27	149.00	326.04
Pupils to all Certificated Staff	3,415.34	14.38	3,488.61	13.93
Pupils to Teacher Assistants, Aides, Tutors	644.75	76.18	671.07	72.39
Pupils to Other Classified Staff	1,347.22	36.46	1,406.78	34.53
Less ROTC Instructors (2)				
Pupils to All Classified Staff (2)	2,010.98	24.42	2,096.85	23.17
Pupils to All Staff Positions (2)	5,426.31	9.05	5,585.46	8.70

(1) Regular, Vocational Education and Special Education Classroom Teachers; ROTC Instructors; Music, P.E., Art, Gifted, Speech-Language, Bilingual/Multicultural, Level 2 Classroom Support, Health Planning Time Teachers 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 2007-2008

ELEMENTARY SCHOOLS CERTIFICATED STAFFING
GENERAL FUND

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Health Teachers	Total Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1100	Abbott Loop	468	19.50		1.00	1.00	0.50	0.50	22.50	1.00	0.50	1.00	25.00
1110	Airport Heights	305	13.50		0.70	0.70	0.35	0.40	15.65	1.00	0.50	1.00	18.15
1112	Alpenglow	453	18.50		1.00	1.00	0.50	0.50	21.50	1.00		1.00	23.50
1114	Aurora	369	16.00		0.90	0.80	0.50	0.45	18.65	1.00	0.33	1.00	20.98
1115	Baxter	361	14.50		1.00	1.00	0.50	0.50	17.50	1.00	0.50	1.00	20.00
1116	Bayshore	550	23.00		1.10	1.10	0.55	0.60	26.35	1.00		1.50	28.85
1118	Bear Valley	467	19.00		1.00	1.00	0.50	0.50	22.00	1.00		1.00	24.00
1120	Birchwood ABC	303	12.50		0.80	0.70	0.40	0.35	14.75	1.00		1.00	16.75
1125	Bowman	448	18.50		1.20	1.20	0.60	0.55	22.05	1.00		1.50	24.55
1130	Campbell	387	16.00		1.00	1.00	0.50	0.45	18.95	1.00	1.00	1.00	21.95
1140	Chester Valley	226	9.50		0.70	0.70	0.35	0.25	11.50	1.00		1.00	13.50
1150	Chinook	496	20.50		1.10	1.00	0.60	0.50	23.70	1.00	1.00	1.50	27.20
1160	Chugach	251	10.50		0.50	0.50	0.25	0.30	12.05	1.00		1.00	14.05
1170	Chugiak	513	21.50		1.20	1.10	0.60	0.55	24.95	1.00	1.00	1.00	27.95
1174	College Gate	360	17.00		0.90	0.80	0.40	0.45	19.55	1.00	2.00	1.00	23.55
1180	Creekside Park	328	14.00		1.10	1.00	0.55	0.50	17.15	1.00	1.00	1.00	20.15
1190	Denali	341	14.50		1.00	1.00	0.50	0.50	17.50	1.00	1.00	1.00	20.50
1200	Eagle River	337	14.50		0.90	0.90	0.45	0.40	17.15	1.00	1.00	1.00	20.15
1210	Fairview	393	17.00		1.30	1.30	0.65	0.50	20.75	1.00	1.00	1.50	24.25
1215	Fire Lake	289	11.50		0.60	0.60	0.30	0.40	13.40	1.00		1.00	15.40
1220	Girdwood	116	4.50		0.50	0.50	0.20	0.20	5.90	0.50		1.00	7.40
1230	Government Hill	453	19.00		1.00	1.00	0.50	0.50	22.00	1.00	0.50	1.00	24.50
1235	Homestead	364	15.50		1.00	0.90	0.45	0.45	18.30	1.00		1.00	20.30
1237	Huffman	354	15.50		1.00	0.90	0.50	0.45	18.35	1.00		1.00	20.35
1240	Inlet View	207	9.00		0.60	0.50	0.30	0.25	10.65	1.00		1.00	12.65
1242	Kasuun	464	19.00		1.10	1.10	0.60	0.50	22.30	1.00	0.50	1.00	24.80
1245	Klatt	361	15.00		0.90	0.90	0.45	0.40	17.65	1.00		1.00	19.65
1246	Kincaid	486	20.50		1.10	1.00	0.55	0.60	23.75	1.00		1.00	25.75
1248	Lake Hood	417	17.00		1.00	0.90	0.50	0.45	19.85	1.00		1.00	21.85
1250	Lake Otis	368	15.50		1.00	1.00	0.50	0.50	18.50	1.00	1.00	1.00	21.50
1257	Mt. Spurr	303	12.50		0.60	0.60	0.30	0.35	14.35	1.00	0.33	1.00	16.68
1260	Mt. View	362	15.00		1.00	1.00	0.50	0.50	18.00	1.00	1.00	1.50	21.50
1270	Muldoon	351	15.00		1.20	1.20	0.60	0.50	18.50	1.00	1.00	1.00	21.50
1280	North Star	398	17.00		1.20	1.20	0.60	0.50	20.50	1.00	1.00	1.50	24.00
1290	Northern Lights ABC*	500	20.00		1.20	1.10	0.50	0.60	23.40	1.00		1.50	25.90
1300	Northwood	252	13.00		0.80	0.80	0.40	0.35	15.35	1.00	1.00	1.00	18.35
1310	Nunaka Valley	261	11.00		0.70	0.70	0.35	0.30	13.05	1.00	0.50	1.00	15.55

Elementary Schools Certificated Staffing - continued

Org Code	Elementary Schools	FTE	Elementary Teachers	Secondary Teachers	P.E. Teachers	Music Teachers	Art Teachers	Health Teachers	Classroom Teachers	Librarians	Counselors	Principals/ Interns	Total Staff
1315	Ocean View	511	20.50		1.10	1.00	0.55	0.50	23.65	1.00		1.00	25.65
1320	O'Malley	313	12.50		0.70	0.70	0.35	0.35	14.60	1.00		1.00	16.60
1324	Orion	379	16.00		0.90	0.80	0.40	0.40	18.50	1.00	0.34	1.00	20.84
1328	Ptarmigan	418	17.50		0.80	0.70	0.40	0.60	20.00	1.00	1.00	1.50	23.50
1330	Rabbit Creek	344	14.00		0.80	0.80	0.45	0.45	16.50	1.00		1.00	18.50
1335	Ravenwood	441	18.50		1.00	0.80	0.50	0.50	21.30	1.00		1.00	23.30
1340	Rogers Park	417	17.50		1.20	1.10	0.60	0.65	21.05	1.00		1.50	23.55
1345	Russian Jack	371	15.50		1.00	1.00	0.40	0.50	18.40	1.00	1.00	1.00	21.40
1350	Sand Lake	644	26.50		1.20	1.20	0.60	0.65	30.15	1.00		2.00	33.15
1360	Scenic Park	353	16.00		1.10	1.10	0.55	0.45	19.20	1.00		1.00	21.20
1362	Spring Hill	353	14.50		0.90	0.80	0.50	0.45	17.15	1.00	0.50	1.00	19.65
1363	Trailside	483	20.00		1.00	1.00	0.50	0.50	23.00	1.00		1.00	25.00
1364	Susitna	484	20.00		1.20	1.20	0.60	0.60	23.60	1.00		1.50	26.10
1365	Taku	442	18.50		1.00	1.00	0.50	0.50	21.50	1.00	1.00	1.00	24.50
1370	Tudor	587	24.50		1.20	1.10	0.60	0.50	27.90	1.00	1.00	1.00	30.90
1380	Turnagain	376	16.00		0.80	0.80	0.40	0.45	18.45	1.00		1.00	20.45
1384	Tyson, William	413	17.50		1.00	1.00	0.50	0.50	20.50	1.00	1.00	1.50	24.00
1386	Ursa Major	365	15.00		0.90	0.80	0.50	0.40	17.60	1.00	1.00	1.00	20.60
1388	Ursa Minor	288	12.50		0.60	0.70	0.30	0.35	14.45	1.00	1.00	1.00	17.45
1390	Williwaw	370	16.00		1.20	1.20	0.60	0.45	19.45	1.00	1.00	1.00	22.45
1400	Willow Crest	371	15.00		1.00	0.90	0.50	0.50	17.90	1.00	1.00	1.50	21.40
1410	Wonder Park	378	16.00		1.00	1.00	0.50	0.50	19.00	1.00	1.00	1.00	22.00
1418	Gladys Wood	521	22.00		1.00	0.90	0.50	0.50	24.90	1.00	0.50	1.00	27.40
1499	Unallocated Elementary Resources (A)		8.30		1.00	1.00	1.35	2.20	13.85				13.85
	Elementary Schools	<u>23,284</u>	<u>985.80</u>		<u>58.50</u>	<u>56.30</u>	<u>30.00</u>	<u>30.00</u>	<u>1,160.60</u>	<u>59.50</u>	<u>29.00</u>	<u>67.00</u>	<u>1,316.10</u>
1220	Girdwood 7-8	33		1.50									1.50
1290	Northern Lights ABC 7-8	113		4.50									4.50
	TOTAL	<u>23,430</u>	<u>985.80</u>	<u>6.00</u>									<u>1,322.10</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 and .8 FTE is for other student support requirements. A reduction of seven and one-half (7.5) FTE teacher positions is to offset for the 180 students who are projected to attend Rilke Schule Charter School that is scheduled to open in Fall 2008. The P.E., Music, Art, and Health teachers will be distributed to schools based on need.

ANCHORAGE SCHOOL DISTRICT
Fiscal Year 2007-2008

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

Org Code	Special Education Programs	Elementary Education Teachers	Special Service Teachers	Vocational Education Teachers	Nurses	Psychologists	Bilingual Teachers	Counselor	Directors/ Supervisors/ Coordinators	Principals	Total Staff
1601	Special Education								2.00		2.00
1603	Deaf		12.20								12.20
1604	Blind/Visually Impaired		4.50								4.50
1625	Whaley School		23.50					1.00		2.00	26.50
1630	Providence Heights		1.00							0.20	1.20
1638	Speech/Language		68.80								68.80
1653	Psychology					43.50			1.00		44.50
1655	OT/PT Program		37.00								37.00
1658	Special Education-Middle School		70.50								70.50
1660	Special Education-Elementary	2.00	201.50						1.00		204.50
1663	Mt. Iliamna School	3.00	6.00					1.00		1.00	11.00
1665	Special Education-High School		89.00	11.00					1.00		101.00
1666	Outreach		2.00								2.00
1667	Alternative Career Education		7.00	4.00							11.00
1670	Special Schools		15.50							0.80	16.30
1673	Health Services				61.00				1.00		62.00
	SPECIAL EDUCATION TOTAL	<u>5.00</u>	<u>538.50</u>	<u>15.00</u>	<u>61.00</u>	<u>43.50</u>		<u>2.00</u>	<u>6.00</u>	<u>4.00</u>	<u>675.00</u>
1612	Gifted		54.70						1.00		55.70
1680	Bilingual/Multicultural Education						45.50	8.00	1.00		54.50
	TOTAL	<u>5.00</u>	<u>593.20</u>	<u>15.00</u>	<u>61.00</u>	<u>43.50</u>	<u>45.50</u>	<u>10.00</u>	<u>8.00</u>	<u>4.00</u>	<u>785.20</u>

Anchorage School District
Fiscal Year 2007-2008

**MIDDLE SCHOOLS CERTIFICATED STAFFING
GENERAL FUND**

Org Code	Middle School	Total Enrollment	Classroom Teachers	Technology	Reading Allocation	Spanish Immer- sion	Nurses	Librarians	Counselors	Principals/ Asst. Prin.	Total Staff
1450	Polaris K - 12	480	23.60	0.20	0.20		1.00	1.00		2.00	28.00
1700	Central Middle School of Science	612	28.60	0.50			1.00	1.00	2.00	2.00	35.10
1710	Clark Middle School (A)									1.00	1.00
1730	Gruening Middle School	566	26.60	0.50	1.00		1.00	1.00	3.00	2.00	35.10
1740	Hanshew Middle School	839	40.00	0.50	1.00		1.00	1.00	3.00	3.00	49.50
1750	Mears Middle School	874	41.50	0.50	1.00		1.00	1.00	3.00	3.00	51.00
1755	Mirror Lake Middle School	682	32.10	0.50	1.00	0.20	1.00	1.00	2.00	2.00	39.80
1760	Romig Middle School	845	40.00	0.50	1.00	0.20	1.00	1.00	3.00	3.00	49.70
1770	Wendler Middle School	814	39.20	0.50	1.00		1.00	1.00	3.00	2.00	47.70
1780	Goldenview Middle School	784	36.10	0.50	1.00		1.00	1.00	3.00	2.00	44.60
1785	Begich Middle School	1083	51.70	0.50	1.00		1.00	1.00	3.00	3.00	61.20
1799	Unallocated Middle School		15.80 (B)	0.50	1.00		1.00	1.00	1.60		20.90
TOTAL		7,579	375.20	5.20	9.20	0.40	11.00	11.00	26.60	25.00	463.60

- (A) Staffing for Clark Middle School has been transferred to other schools and Unallocated Middle School until the school reopens in FY 2009-2010.
- (B) Two and eight-tenths (2.8) FTE Secondary Teachers are for reducing large class size, (1.0) FTE for World Language classes. (2.0) FTE for Special Needs, (8.0) FTE for Traditional Elective Support, and (2.0) FTE for Differentiated Math..

Anchorage School District
Fiscal Year 2007-2008

HIGH SCHOOLS/ALTERNATIVE PROGRAMS CERTIFICATED STAFFING
GENERAL FUND

Org Code	High Schools	Total Enrollment	Classroom Teachers	Special Service Teachers	Vocational Classroom Teachers	Tech- nology	Reading	Nurses	Librarians	Counselors	ROTC	Principals/ Asst. Prin.	Total Staff
1800	Bartlett High	1,698	65.00		2.00	1.00	1.00	1.00	1.00	5.00	3.00	5.00	84.00
1805	King Career Center	475			28.50	0.40		1.00		1.00		2.50	33.40
1810	Chugiak High	1,360	51.50		3.00	1.00	1.00	1.00	1.00	4.00	2.00	4.00	68.50
1815	Crossroads	63		2.00						1.00			3.00
1820	Dimond High	1,814	68.60		2.00	1.00	1.00	1.00	1.00	4.60	3.00	5.00	87.20
1830	East High (A)	2,091	78.00		4.00	1.00	1.00	1.00	1.00	5.20	3.00	5.00	99.20
1835	S.A.V.E.	215			11.80	0.20	0.40	1.00		1.00		1.00	15.40
1840	Service High	2,056	74.20		5.00	1.00	1.00	1.00	1.00	4.80	2.00	5.00	95.00
1845	Steller	296	11.30			0.20	0.40	1.00				1.00	13.90
1850	West High	1,918	70.50		5.00	1.00	1.00	1.00	1.00	4.60	2.00	5.00	91.10
1860	South Anchorage	1,635	60.50		2.00	1.00	1.00	1.00	1.00	3.40	2.00	5.00	76.90
1865	Eagle River	886	29.90		2.00	1.00	1.00	1.00	1.00	2.40	2.00	3.00	43.30
1875	McLaughlin	125	10.78	4.00		0.20				1.00		1.00	16.98
1880	Benny Benson	165			10.30	0.20	0.40	1.00		1.00		1.00	13.90
1881	S.E.A.R.C.H.	77			5.00								5.00
1883	Creating Optimal HS Opportunities	9	2.00									1.00	3.00
1884	Continuation Program	22	2.00							0.5		1.00	3.50
1885	A.V.A.I.L.	43			3.00		0.20			0.5			3.70
1899	Unallocated High Sch. (B)		15.90										15.90
TOTAL		14,948	540.18	6.00	83.60	9.20	9.40	12.00	8.00	40.00	19.00	45.50	772.88

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

(B) Nine and nine-tenths (9.9) FTE teaching positions are for reducing class size based on actual fall student enrollment and six (6.0 FTE) are for on-line remediation.

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

	Staff	School/Students (FTE)
<u>Elementary Schools (1100-1418, 1499)</u>	1 Principal	Each school (Seven Assistant Principals for large enrollment schools)
Kindergarten	1 Classroom Teacher	21
		59 of 60 schools have full-day kindergarten
Grade 1	1 Classroom Teacher	21
Grades 2 - 3	1 Classroom Teacher	24
Grades 4 - 6	1 Classroom Teacher	27
	.5 to 1.1 Physical Ed. Teacher	Most schools budgeted for 1 P.E. Teacher
	1 Nurse	Nurses are centrally budgeted in Health Services (1673)
	1 Librarian	Each school
	.5 to 1.3 Music Teacher	Most schools budgeted for 1 Teacher
	.2 to 1 Art Teacher	Most schools budgeted for .5 Teacher
	.5 to 1 Counselor	34 of 60 schools have a Counselor; two of the 34 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	Six schools have 1 Assistant Principal; 4 Schools have 2 Assistant Principals
	1 Classroom Teacher	PTR of 25.54
	1 Nurse	Each school
	1 Librarian	Each school
	1-3 Counselors	Based on school size and need
<u>High Schools (1800-1850, 1899)</u>	1 Principal	Each school
	2-4 Assistant Principals	Based on school size and need
	1 Classroom Teacher	PTR of 27.08
	1 Nurse	Each school
	1 Librarian	Each school
	2-5 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 2007-2008

Budgeted Pupil / Teacher Ratio

	<u>2000-2001</u>	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	
Kindergarten	20.50	20.50	20.50	20.50	20.50	20.75	20.75	20.50	Kindergarten
Grade 1	21.00	21.00	21.00	21.00	21.00	21.25	21.25	21.00	Grade 1
Grade 2	25.00	24.00	24.00	24.00	24.00	24.25	24.25	24.00	Grade 2
Grade 3	25.00	24.00	24.00	24.00	24.00	24.25	24.25	24.00	Grade 3
Grade 4	28.00	27.00	27.00	27.00	27.00	27.25	27.25	27.00	Grade 4
Grade 5	28.00	27.00	27.00	27.00	27.00	27.25	27.25	27.00	Grade 5
Grade 6	28.00	27.00	27.00	27.00	27.00	27.25	27.25	27.00	Grade 6
Grade 7	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	25.54	Grade 7
Grade 8	26.25*	25.54	25.54	25.54	25.54	25.79	25.79	25.54	Grade 8
Grade 9	27.91	27.08	27.08	27.08	27.08	27.33	27.33	27.08	Grade 9
Grade 10	27.91	27.08	27.08	27.08	27.08	27.33	27.33	27.08	Grade 10
Grade 11	27.91	27.08	27.08	27.08	27.08	27.33	27.33	27.08	Grade 11
Grade 12	27.91	27.08	27.08	27.08	27.08	27.33	27.33	27.08	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, Health teachers, Counselors, Librarians, Nurses, nor Principals.

Middle School

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

High School

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

Multiple Year Historical Information

Anchorage School District
Fiscal Year 2007-2008

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

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

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

- (A) Student enrollment as of September 30 each year. For FY 2007-2008 this includes 72 half-day kindergarten students stated on a full time student equivalent (FTE) of .5 basis and 3,568 full-day kindergarten (FDK) students included on a FTE of 1.0 basis. The projected number of students on a full count basis for all funds is 48,580.
- (B) Includes only those students requiring the highest level of services and self-contained students. There are more than 9,000 students planned to be served by the Special Services and Special Education programs in FY 2007-2008.
- (C) For FY 2007-2008, Polaris K-12, all elementary schools except Northern Lights, and excluding Charter Schools, will provide kindergarten on a full time basis.

Anchorage School District
Fiscal Year 2007-2008

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

<u>Fiscal Year</u> (A)	<u>Total Budgets</u> (B)	<u>Assessed Valuation</u> (C)	<u>Mill Rate</u>	<u>Local Tax (Fiscal Year)</u>	<u>% Of Local Tax To Total Budget</u>
1998-1999	386,304,474	13,619,403,181	7.77	109,458,769	28.3%
1999-2000	397,999,919	14,505,001,156	7.79	117,633,373	29.6%
2000-2001	426,230,474	15,116,000,590	8.08	126,599,531	29.7%
2001-2002	448,655,706	15,977,582,221	8.20	135,521,074	30.2%
2002-2003	464,218,167	17,821,600,651	7.81	142,954,582	30.8%
2003-2004	485,193,735	19,540,958,207	7.37	144,983,658	29.9%
2004-2005	525,961,166	21,281,342,021	7.25	163,503,322 (D)	31.1%
2005-2006	572,206,186	22,404,488,758	7.59	177,157,001	31.0%
2006-2007	614,742,862	25,851,732,750	7.13	191,602,288	31.2%
2007-2008	698,655,250	29,305,847,273	6.79	206,359,861	29.5%

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

Anchorage School District
Fiscal Year 2007-2008

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

Fiscal Year (A)	Fiscal Year Local Tax Appropriation			Assessed Valuation	Mill Rate		
	General Fund	Debt Service Fund	Total Taxes Fiscal Year (B)		General Fund	Debt Service Fund	Total (D)
1998-1999	92,162,281	17,296,488	109,458,769	13,619,403,181	6.64	1.13	7.77
1999-2000	97,565,255	20,068,118	117,633,373	14,505,001,156	6.51	1.28	7.79
2000-2001	102,613,029	23,986,502	126,599,531	15,116,000,590	6.62	1.46	8.08
2001-2002	107,301,568	28,219,506	135,521,074	15,977,582,221	6.57	1.63	8.20
2002-2003	114,373,207	28,581,375	142,954,582	17,821,600,651	6.22	1.59	7.81
2003-2004	121,490,634	23,493,024	144,983,658	19,540,958,207	6.04	1.33	7.37
2004-2005	133,412,722	30,090,600	163,503,322 (C)	21,281,342,021	5.99	1.26	7.25
2005-2006	144,322,321	32,834,680	177,157,001	22,404,488,758	6.19	1.40	7.59
2006-2007	155,257,376	36,344,912	191,602,288	25,851,732,750	5.79	1.34	7.13
2007-2008	169,197,819	37,162,042	206,359,861	29,305,847,273	5.54	1.25	6.79

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

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

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

(D) The mill rate is calculated on calendar year taxes. Refer to page V-1 for the FY 2007-2008 computation.

Anchorage School District
Fiscal Year 2007-2008

COST PER STUDENT FOR TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Expenditures (A)</u>	<u>Students (FTE)</u>	<u>Average Cost Per Student</u>	<u>Non-Instructional Expenditures (B)</u>	<u>Net Cost of Education (C)</u>	<u>Net Average Cost Per Student (FTE)</u>
1998-1999	361,984,702	48,462	7,469	66,455,752	295,528,950	6,098
1999-2000	370,913,634	48,553	7,639	64,476,105	306,437,529	6,311
2000-2001	384,726,300	49,002	7,851	67,279,259	317,447,041	6,478
2001-2002	403,642,072	49,441	8,164	72,389,254	331,252,818	6,700
2002-2003	412,013,152	49,791	8,275	78,866,619	333,146,533	6,691
2003-2004	439,164,395	49,431	8,884	89,832,250	349,332,145	7,067
2004-2005	472,513,444	49,239	9,596	98,269,502	374,243,942	7,601
2005-2006	524,206,186	49,071	10,683	107,515,874	416,690,312	8,492
2006-2007	565,742,862	49,116	11,519	109,069,224	456,673,638	9,298
2007-2008	642,920,250	48,580	13,234	115,236,713	527,683,537	10,862

- (A) Total of actual expenditures (budgeted FY 2006-2007 and FY 2007-2008) General Fund, Food Service Fund and Debt Service Fund. Does not include the Local/State/Federal Projects fund which include categorical grants and contracts.
- (B) Non-Instructional Expenditures consist of Pupil Transportation, Student Nutrition (Food Service Fund), Debt Service Fund, and through FY 2004-2005 the Community Education Program.
- (C) This column does not equate to the State of Alaska's Department of Education and Early Development definition of net cost of education.

Anchorage School District
Fiscal Year 2007-2008

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

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

1) Minimum Required Local Contribution Deduction:

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

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

2) Portion of Federal Impact Aid Deduction:

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

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

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

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

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

(E) Prior year adjustment reflected in audit.

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

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

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

Anchorage School District
Fiscal Year 2007-2008

ALASKA PUBLIC SCHOOL FUNDING PROGRAM FORMULA

	FY 2003-04 Actual	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Revised	FY 2007-08 Projections
Adjusted Average Daily Membership	66,952.42	66,996.48	67,124.82	67,238.22	66,776.48
Base Student Allocation	\$ 4,169	\$ 4,576	\$ 4,919	\$ 5,380	\$ 5,380
Basic Need	279,124,639	306,575,911	330,186,990	361,741,625	359,257,462
Minus:					
Minimum Required					
Local Contribution (1)	(69,729,060)	(73,751,264)	(76,624,175)	(81,476,907)	(88,989,480)
Minus:					
Portion of Federal Impact Aid (2)	(5,323,297)	(6,373,929)	(5,926,505)	(5,160,171)	(5,312,906)
Add:					
Quality Schools	1,071,239	1,071,944	1,073,997	1,075,812	1,068,424
Learning Opportunity Grant (L.O.G.)					
Adjustment To:					
Prior Year Federal Impact Aid					
Other Adjustments	(43,205) (C)				
Alaska Public School Funding Program	\$ 205,100,316	\$ 227,522,662	\$ 248,710,307	\$ 276,180,359	\$ 266,023,500
Average Daily Membership (ADM)	49,265	49,182	49,320	49,148	48,635
Revenue/ADM Including Quality Schools Only	4,163	4,626	5,043	5,619	5,470
Revenue/ADM Including L.O.G. Only	N/A	N/A	N/A	N/A	N/A
Revenue/ADM Including L.O.G. & Quality Schools	N/A	N/A	N/A	N/A	N/A
Revenue/ADM NOT Including L.O.G. & Quality Schools	4,141	4,604	5,021	5,597	5,448

1) Minimum Required Local Contribution Deduction:

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

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

2) Portion of Federal Impact Aid Deduction:

Total Eligible Federal Impact Aid (A)	10,565,870	13,066,686	12,651,308	11,201,500	11,570,436
% Required to Local Contribution	55.98%	54.20%	52.05%	51.18%	51.02%
Fed Impact Aid before 90% Deduct	5,914,774	7,082,144	6,585,006	5,732,928	5,903,236
Required 90% Deduct	90.00%	90.00%	90.00%	90.00%	90.00%
Net Deductible Fed Impact Aid (B)	\$ 5,323,297	\$ 6,373,929	\$ 5,926,505	\$ 5,159,635	\$ 5,312,906

(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 2007-2008

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

Fiscal Year	ELEMENTARY			SECONDARY				
	No. of Schools	Per Pupil Allocation	Attendance Ctr. Amount (A)	No. of Schools		Per Pupil Allocation		Attendance Ctr. Amount (A)
(B) 1998-1999	60	\$85	\$2,102,752	10	Mid School	(D)	\$93	\$650,046
				13	Sr/Alt	(E)	\$97	\$1,293,510 (C)
1999-2000	60	\$98	\$2,963,731	10	Mid School	(D)	\$104	\$966,125
				13	Sr/Alt	(E)	\$108	\$1,952,660 (C)
2000-2001	60	\$90	\$2,755,002	10	Mid School	(D)	\$96	\$893,452
				13	Sr/Alt	(E)	\$100	\$1,806,472 (C)
2001-2002	60	\$90	\$2,685,764	10	Mid School	(D)	\$96	\$937,356
				13	Sr/Alt	(E)	\$100	\$1,874,479 (C)
2002-2003	60	\$90	\$2,570,118	10	Mid School	(D)	\$96	\$1,014,448
				13	Sr/Alt	(E)	\$100	\$2,075,639 (C)
2003-2004	60	\$90	\$2,557,695	10	Mid School	(D)	\$96	\$1,001,788
				13	Sr/Alt	(E)	\$100	\$2,002,396 (C)
2004-2005	60	\$90	\$2,490,586	10	Mid School	(D)	\$96	\$995,373
				14	Sr/Alt	(E)	\$100	\$2,282,098 (C,F)
2005-2006	60	\$81	\$2,269,517	10	Mid School	(D)	\$86	\$834,363
				15	Sr/Alt	(E)	\$90	\$2,007,399 (C,G)
2006-2007	60	\$81	\$2,346,380	10	Mid School	(D)	\$86	\$836,131
				15	Sr/Alt	(E)	\$90	\$1,889,516 (C)
2007-2008	60	\$89	\$2,453,883	11	Mid School	(D)	\$94	\$1,135,894 (H)
				15	Sr/Alt	(E)	\$98	\$1,996,666 (C)

(A) Represents basic supply allocation budgeted in the Attendance Centers. Not included in these amounts 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 Intervention (LOI) funds, Vocational Education Enhancement Program or the Schools of Choice Program.

(D) Middle Schools includes Polaris K-12.

(E) High Schools/ Alternative Programs.

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

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

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