

IV. Guide to Using the Budget Document

GUIDE TO USING THE BUDGET DOCUMENT

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

PRELIMINARY, PROPOSED AND ADOPTED BUDGETS

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

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

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

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

FUND ORGANIZATION

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

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

• **General Fund (Fund 1)**

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

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

Alternative Programs.

• **Food Service Fund (Fund 6)**

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

• **Debt Service Fund (Fund 9)**

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

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

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

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

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

SCHOOL AND DEPARTMENTAL BUDGETS

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

- Expenditure Summary
- Personnel information
- Expenditure Detail
- Commentary

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

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

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

Program - The name of the department or school.

Budget Code - The department or school number.

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

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

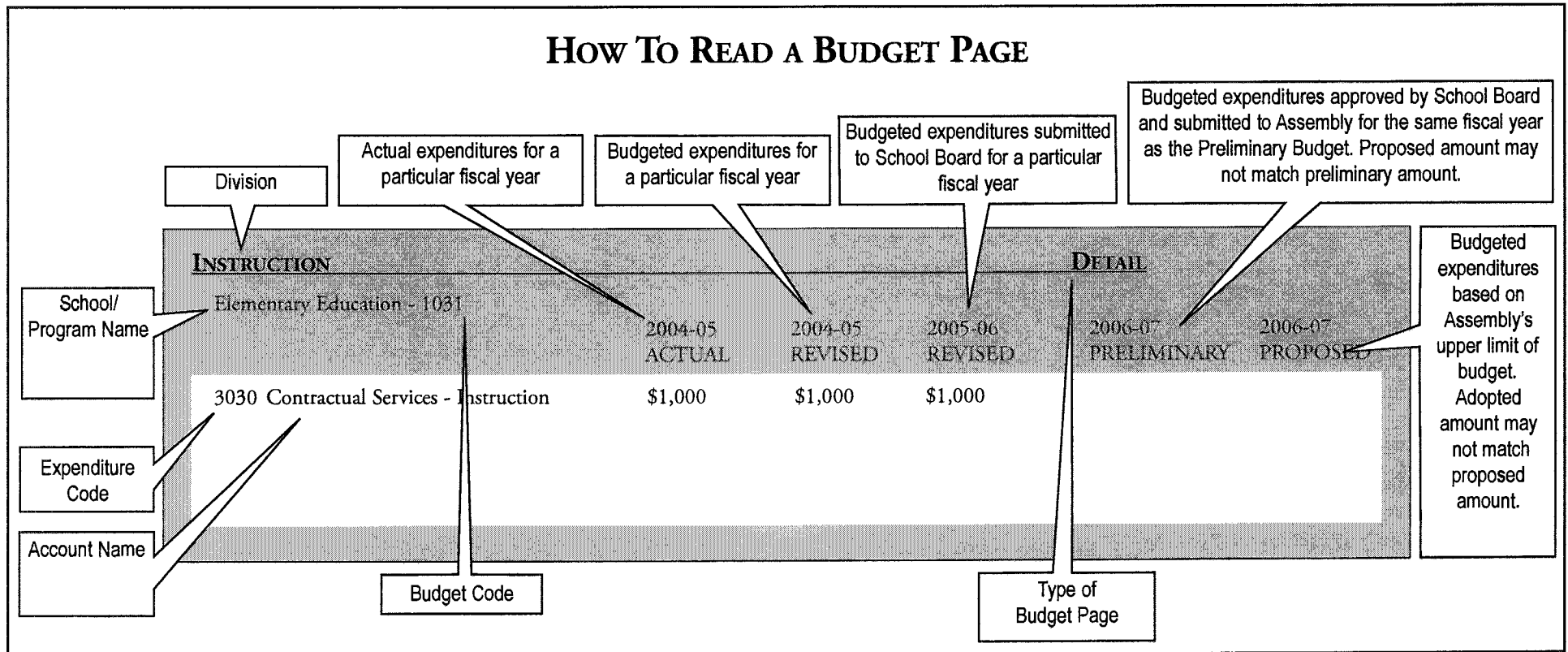
- 1000 Salaries
- 2000 Employee Benefits
- 3000 Purchased Services
- 4000 Supplies and Materials
- 5000 Capital Outlay
- 6000 Other

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

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

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

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



ORGANIZATIONAL CODES

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

1001 School Board	1049 Publications Services	1190 Denali	1410 Wonder Park	1666 Outreach	1840 Service High
1002 Superintendent	1050 Communications	1200 Eagle River	1418 Wood, Gladys	1667 Alternative Career Education	1845 Steller Secondary
1004 Chief Financial Officer	1051 Library Resources	1210 Fairview	1450 Polaris K-12	1670 Special Schools	1848 Summer School
1006 Asst. Superintendent-- Instruction	1052 Audio-Visual Services	1215 Fire Lake	1489 Summer School Elementary	1673 Health Services	1850 West High
1007 Asst. Superintendent-- Support Services	1061 Custodial Services	1220 Girdwood	1499 Unallocated Elementary Resources	1678 Summer School Special Education	1860 South High
1010 Budgeting	1062 Security/Emergency Preparedness	1230 Government Hill	1500-1590 Charter School Attendance Centers	1679 Unallocated Special Education Resources	1865 Eagle River High
1011 Accounting	1063 Maintenance	1235 Homestead	1501 Charter School Administration	1680 Bilingual/Multicultural Education Program	1875 McLaughlin Youth Center
1012 Purchasing	1064 Maintenance Projects	1237 Huffman	1510 Aquarian Charter	1700-1799 Middle School Attendance Centers	1880 Benny Benson
1013 Risk Management	1065 Warehouse	1240 Inlet View	1530 Eagle Academy Charter	1700 Central Middle School of Science	1881 SEARCH
1016 Human Resources	1066 Rentals	1242 Kasuun	1540 Family Partnership Charter	1710 Clark Middle School	1883 Creating Optimal High School Opportunities
1019 Demographic/GIS Services	1067 Community Resources	1244 Kennedy	1545 Frontier Charter	1730 Gruening Middle School	1884 Continuation School
1023 Public Affairs	1068 Community Education	1245 Klatt	1550 Highland Tech Charter	1740 Hanshew Middle School	1885 AVAIL
1030 High School Education	1075 Crossing Guards	1246 Kincaid	1585 Village Charter	1750 Mears Middle School	1899 Unallocated High School Resources
1031 Elementary Education	1080 Pupil Transportation-- Administration	1248 Lake Hood	1595 Winterberry Charter	1755 Mirror Lake Middle School	3010 Fund Capital Projects
1032 Middle School Education	1081 Bus Operations	1250 Lake Otis	1599 Unallocated Charter Schools	1760 Romig Middle School	6639 Food Service Administration
1033 High School Activities	1082 Garage & Bus Maintenance	1257 Mt. Spurr	1601-1679 Special Education Attendance Centers	1770 Wendler Middle School	6640 Food Service Center
1034 Middle School Activities	1084 F/M Vehicle Maintenance	1260 Mt. View	1603 Deaf	1780 Goldenview Middle School	6641 Elementary Kitchens
1036 Curriculum & Instructional Services	1097 Association Benefits	1270 Muldoon	1604 Blind/Visually Impaired	1789 Summer School Middle Level	6642 Middle School Kitchens
1037 Training and Professional Development	1098 Sick Leave Bank	1280 North Star	1612 Gifted	1799 Unallocated Middle School Resources	6643 High School Kitchens
1038 Assessment & Evaluation	1099 Non-Departmental	1290 Northern Lights ABC	1625 Whaley School	1800-1899 High Schools/ Alternative Programs	6644 Food Service Delivery
1039 Technology/ MIS	1100-1499 Elementary Attendance Centers	1300 Northwood	1630 Providence Heights	1800 Bartlett High	
1043 Music-- Districtwide	1100 Abbott Loop	1310 Nunaka Valley	1638 Speech/Language	1805 King Career Center	
1045 Art--Districtwide	1109 Airport Heights	1315 Ocean View	1640 Re-Open	1810 Chugiak High	
1047 District Accountability	1110 Airpenglow	1320 O'Malley	1653 Psychology	1815 Crossroads	
1048 Grant Writer Svcs	1112 Alpenglw	1324 Orion	1655 OT/PT Program	1820 Dimond High	
	1114 Aurora	1328 Ptarmigan	1658 Special Education-- Middle School	1830 East High	
	1115 Baxter	1330 Rabbit Creek	1660 Special Education-- Elementary	1835 S.A.V.E.	
	1116 Bayshore	1333 Ravenwood			
	1118 Bear Valley	1340 Rogers Park			
	1120 Birchwood ABC	1345 Russian Jack			
	1125 Bowman, Willard	1350 Sand Lake			
	1130 Campbell	1360 Scenic Park			
	1140 Chester Valley	1362 Spring Hill			
	1150 Chinook	1363 Trailside			
	1160 Chugach Optional	1364 Susitna			
	1170 Chugiak	1365 Taku			
	1174 College Gate	1370 Tudor			
	1180 Creekside Park	1380 Turnagain			
		1384 Tyson, William			
		1386 Ursa Major			
		1388 Ursa Minor			
		1390 Williwaw			
		1400 Willow Crest			

EXPENDITURE CODES

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

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

*Account used in Capital Projects Fund for construction projects.

DEFINITIONS

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

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