

### III. Summary of Major Budget Considerations

# SUMMARY OF MAJOR BUDGET CONSIDERATIONS

## STUDENT ENROLLMENT PROJECTIONS FY 2006-2007

### ENROLLMENT FORECASTING CONSIDERATIONS

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

### FORECASTING METHODS

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

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

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

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

### FACTORS AFFECTING FORECASTS

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

#### Fall Membership Projections for September 30, 2006

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

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

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

# REVENUES AND EXPENDITURES

## STATE REVENUE

The Alaska Public School Funding Program is the District's most significant individual revenue source. For FY 2006-07 the revenue is projected to provide \$273,652,688, or 58.65 percent, of General Fund revenues. The Foundation Program formula incorporates school district cost factors (reviewed biannually by the Department of Education), provides quality grants and a base student allocation of \$5,352 per Average Daily Membership (ADM).

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

The Funding Program funding is based on the projected ADM in each school, including factors for correspondence students and special education. This is then multiplied by \$5,352 to determine the district's "basic need." The required local portion and part of the federal impact aid revenue is subtracted from the basic need to determine the eligible funding amount. The Foundation formula defines the local portion as being the lesser of 45 percent of the basic need, or 4 mills times half of the State's assessed valuation increase of local real estate, inventory and other taxed property over the prior year. The required local portion of \$81.5 million for next year is based on the state's Anchorage area assessed valuation of \$20.369 billion. For purposes of this computation the assessed value to be used is the amount certified by the State Community and Regional Affairs office as of the valuation date of January 1, 2005.

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

## LOCAL REVENUE

The local municipal tax contribution is the second largest General Fund funding source. For FY-2006-07, the local municipal tax contribution is \$154,904,208 which will provide 33.20 percent of the General Fund revenues.

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

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

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

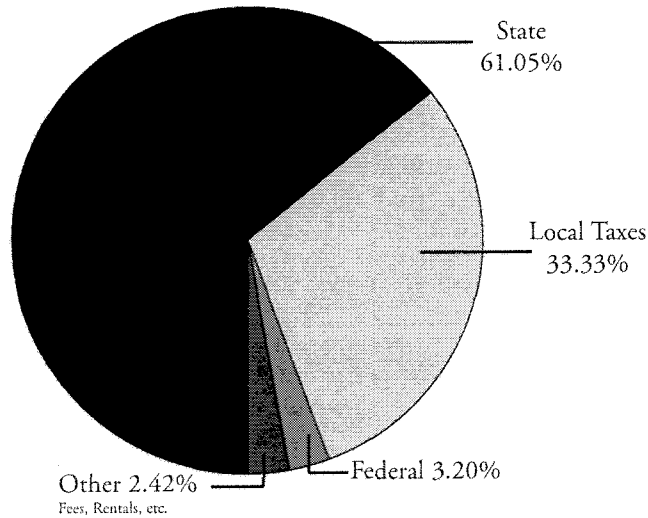
## REVENUE STATISTICS

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

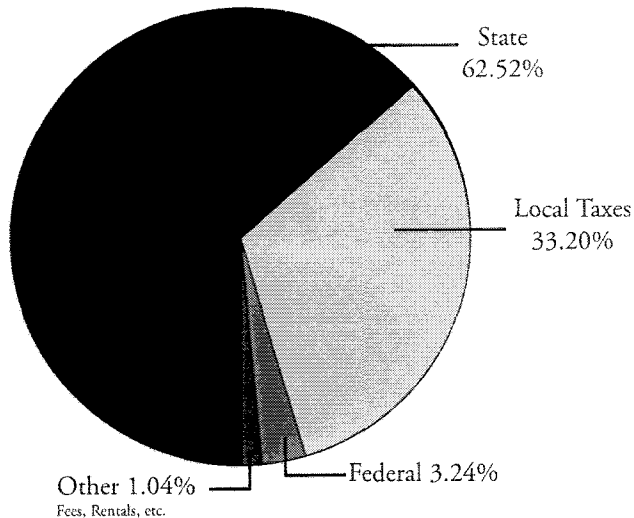
<b>Two Fiscal Years' Revenues Compared</b>				
	<b>2005-06 Projected</b>	<b>2006-07 Projected</b>	<b>Increase (Decrease)</b>	<b>%</b>
Alaska Public School Funding Revenue	\$246,360,130	\$273,652,688		11.1%
Local Property Taxes - Fiscal Year				
- General Fund	\$144,322,321	\$154,904,208		7.33%
- Debt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

**PERCENTAGE OF GENERAL FUND REVENUE BY SOURCE**

General Fund Revenue  
2005-06



Projected General Fund Revenue  
2006-07



**EXPENDITURES**

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

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

• **Salaries and Benefits**

Employee salaries, wages, benefits and payroll taxes amount to 87.29 percent of the operating costs budgeted in the General Fund. Funding for required retirement and payroll tax increases are included in the expenditure projections. The budgeted average salaries for teachers have been estimated including reductions resulting from teacher turnover and replacement.

• **Certificated Teaching Positions**

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

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

• **Contracted Services**

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

• **Supplies**

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

• **Equipment**

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

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

## IV. Guide to Using the Budget Document

# GUIDE TO USING THE BUDGET DOCUMENT

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

## PRELIMINARY, PROPOSED AND ADOPTED BUDGETS

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

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

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

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

## FUND ORGANIZATION

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

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

### • **General Fund (Fund 1)**

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

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

Alternative Programs.

### • **Food Service Fund (Fund 6)**

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

### • **Debt Service Fund (Fund 9)**

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

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

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

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

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

## SCHOOL AND DEPARTMENTAL BUDGETS

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

- Expenditure Summary
- Personnel information
- Expenditure Detail
- Commentary

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

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

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

**Program** - The name of the department or school.

**Budget Code** - The department or school number.

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

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

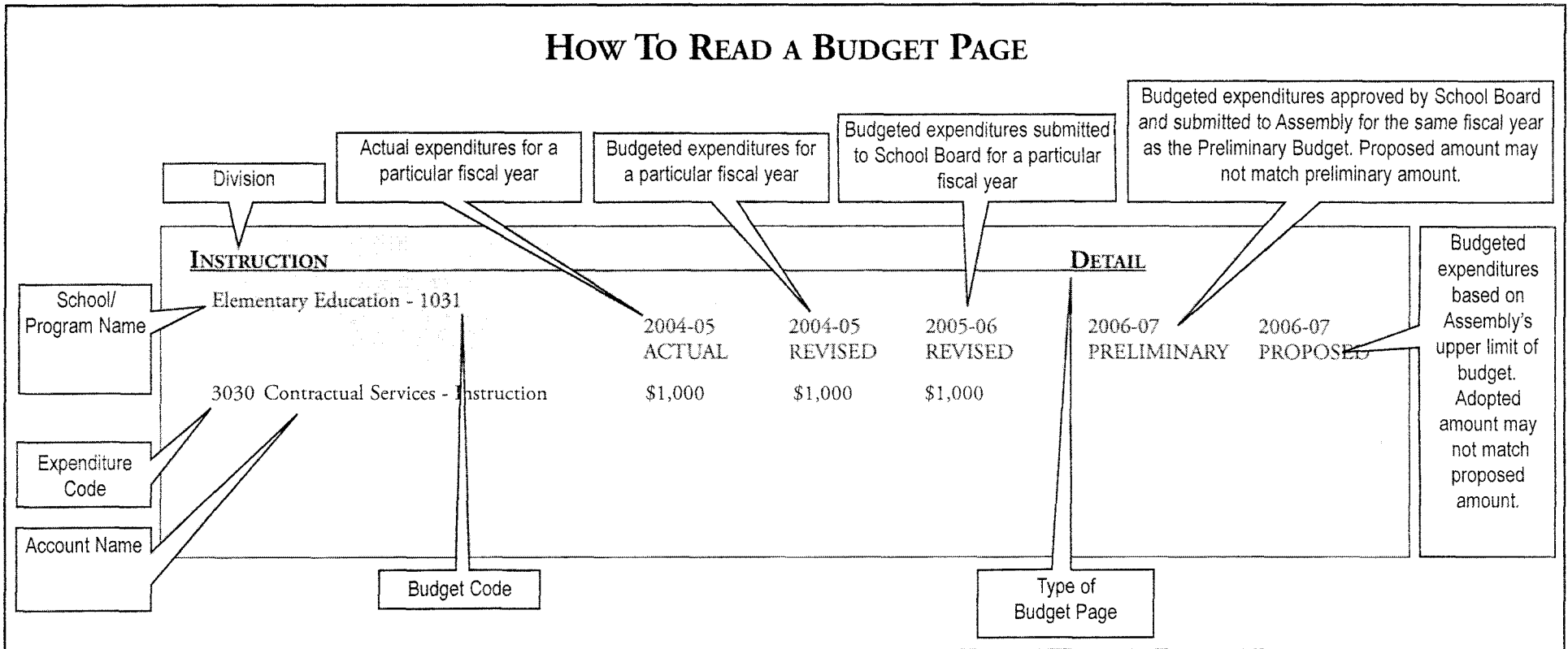
- 1000 Salaries
- 2000 Employee Benefits
- 3000 Purchased Services
- 4000 Supplies and Materials
- 5000 Capital Outlay
- 6000 Other

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

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

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

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



## ORGANIZATIONAL CODES

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

1001	School Board	1049	Publications Services	1190	Denali	1410	Wonder Park	1670	Special Schools	1860	South High
1002	Superintendent	1050	Communications	1200	Eagle River	1418	Wood, Gladys	1673	Health Services	1865	Eagle River High
1004	Chief Financial Officer	1051	Library Resources	1210	Fairview	1450	Polaris K-12	1678	Summer School Special Education	1875	McLaughlin Youth Center
1006	Asst. Superintendent--Instruction	1052	Audio-Visual Services	1215	Fire Lake	1489	Summer School Elementary	1679	Unallocated Special Education Resources	1880	Benny Benson
1007	Asst. Superintendent--Support Services	1062	Security/Emergency Preparedness	1230	Government Hill	1499	Unallocated Elementary Resources	1680	Bilingual/Multicultural Education Program	1881	SEARCH
1010	Budgeting	1063	Maintenance	1235	Homestead	1500-1590	Charter School Attendance Centers	1700-1799	Middle School Attendance Centers	1883	Continuation North
1011	Accounting	1064	Maintenance Projects	1237	Huffman	1510	Aquarian Charter	1700	Central Middle School of Science	1884	Continuation School
1012	Purchasing	1065	Warehouse	1240	Inlet View	1530	Eagle Academy Charter	1710	Clark Middle School	1885	AVAIL
1013	Risk Management	1066	Rentals	1242	Kasuun	1540	Family Partnership Charter	1730	Gruening Middle School	1899	Unallocated High School Resources
1016	Human Resources	1067	Community Resources	1244	Kennedy	1545	Frontier Charter	1740	Hanshaw Middle School	3010	Fund Capital Projects
1019	Demographic/GIS Services	1068	Community Education	1245	Klatt	1550	Highland Tech Charter	1750	Mears Middle School	6639	Food Service Administration
1023	Public Affairs	1075	Crossing Guards	1246	Kincaid	1585	Village Charter	1755	Mirror Lake Middle School	6640	Food Service Center
1030	High School Education	1080	Pupil Transportation--Administration	1248	Lake Hood	1595	Winterberry Charter	1780	Goldenview Middle School	6641	Elementary Kitchens
1031	Elementary Education	1081	Bus Operations	1250	Lake Otis	1599	Unallocated Charter Schools	1789	Summer School Middle Level	6642	Middle School Kitchens
1032	Middle School Education	1082	Garage & Bus Maintenance	1257	Mt. Spurr	1601-1679	Special Education Attendance Centers	1799	Unallocated Middle School Resources	6643	High School Kitchens
1033	High School Activities	1084	F/M Vehicle Maintenance	1260	Mt. View	1601	Special Education	1800-1899	High Schools/Alternative Programs	6644	Food Service Delivery
1034	Middle School Activities	1097	Association Benefits	1270	Muldoon	1603	Deaf				
1036	Curriculum & Instructional Services	1098	Sick Leave Bank	1280	North Star	1604	Blind/Visually Impaired				
1037	Training and Professional Development	1099	Non-Departmental	1290	Northern Lights ABC	1612	Gifted				
1038	Assessment & Evaluation	1100-1499	Elementary Attendance Centers	1300	Northwood	1625	Whaley School				
1039	Technology/ MIS	1100	Abbott Loop	1310	Nunaka Valley	1630	Providence Heights				
1043	Music--Districtwide	1110	Airport Heights	1315	Ocean View	1638	Speech/Language				
1045	Art--Districtwide	1112	Alpenglow	1320	O'Malley	1640	Re-Open				
1047	District Accountability	1114	Aurora	1324	Orion	1653	Psychology				
1048	Grant Writer Svcs	1115	Baxter	1328	Ptarmigan	1655	OT/PT Program				
		1116	Bayshore	1330	Rabbit Creek	1658	Special Education--Middle School				
		1118	Bear Valley	1335	Ravenwood	1660	Special Education--Elementary				
		1120	Birchwood ABC	1340	Rogers Park	1663	Mt. Iliamna Preschool				
		1125	Bowman, Willard	1345	Russian Jack	1665	Special Education--High School				
		1130	Campbell	1350	Sand Lake	1666	Outreach				
		1140	Chester Valley	1360	Scenic Park	1667	Alternative Career Education				
		1150	Chinook	1362	Spring Hill						
		1160	Chugach Optional	1363	Trailside						
		1170	Chugiak	1364	Susitna						
		1174	College Gate	1365	Taku						
		1180	Creekside Park	1370	Tudor						
				1380	Turnagain						
				1384	Tyson, William						
				1386	Ursa Major						
				1388	Ursa Minor						
				1390	Williwaw						
				1400	Willow Crest						

## EXPENDITURE CODES

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

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

\*Account used in Capital Projects Fund for construction projects.

## DEFINITIONS

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

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