

# FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

## THE ANNUAL BUDGET

In an effort to be as meaningful as possible, the Fairbanks North Star Borough School District's budget information is presented in many different formats. Often the same information is summarized in various fund, function, program, or object code presentations depending on what might be the most useful to the reader.

The School District's annual budget is required to be prepared and submitted as outlined by the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts (2012 Edition)*. Additionally, School Board policy states that the district's budget be presented by major program.

A brief description of funds, functions, programs and object codes may be helpful in assisting the reader in finding the most useful information.

### **Fund Accounting**

The accounts of the School District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid School District management in demonstrating compliance with finance related legal and contractual provisions. The funds of the School District are classified into three categories: governmental, proprietary, and fiduciary. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

#### Governmental Funds

Operating Fund – the primary or general operating fund of the School District, used to account for all financial transactions except those required to be accounted for in other funds.

Special Revenue Funds – account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Although each fund may contain many individual grants or projects that are accounted for separately, the School District currently groups such projects into six special revenue funds: Student Transportation, Nutrition Services, School Activities, Local Programs, State Programs, and Federal Programs. Special revenue funds are typically operational in nature and are typically budgeted on an annual basis.

Capital Projects Fund – account for those financial resources to be used for the acquisition, construction, and major maintenance of facilities and equipment. The Borough accounts for most acquisition, construction, and major maintenance projects of school facilities. The School District accounts for projects related to acquisition of furnishings and equipment for new or remodeled buildings. Capital projects funds are typically not operational in nature and are not typically budgeted on an annual basis.

#### Proprietary Fund

Internal Service Fund – accounts for self-insurance and risk management services provided to other funds of the School District on a cost reimbursement basis. An internal service fund only provides the School District the mechanism to track and allocate costs, so there are no annual budgets included in this fund.

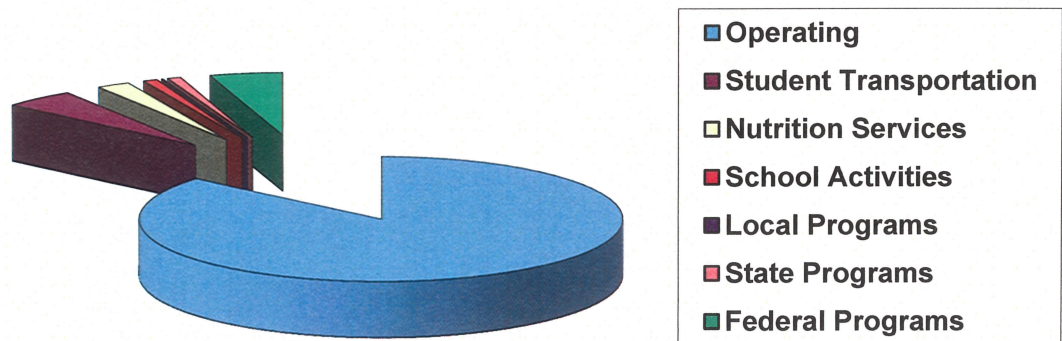
**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT  
READERS GUIDE**

**Fiduciary Fund**

Agency Fund – accounts for the assets held by the school district as an agent for various students and school related organizations. The fund is custodial in nature and does not involve annual budgets.

The School District has many different types of funds, but only the Operating Fund and those Special Revenue Funds with annual budgets are included in this document. The following chart shows the relative size of all funds presented in the Proposed Budget.

**2014-15 Approved Budget**



Fund	Amount	%
Operating	\$ 245,624,490	87.2%
Student Transportation	12,645,700	4.5%
Nutrition Services	5,795,960	2.1%
School Activities	2,458,400	0.9%
Local Programs	182,890	0.1%
State Programs	2,350,270	0.8%
Federal Programs	12,506,440	4.4%
	<hr/>	
	\$ 281,564,150	100.0%

It is important to note that the budget amounts for the State and Federal Program Funds are only estimates for informational purposes only. By board policy, each grant is approved by the School Board before it is submitted, and then officially accepted by the Board upon notification of grant award.



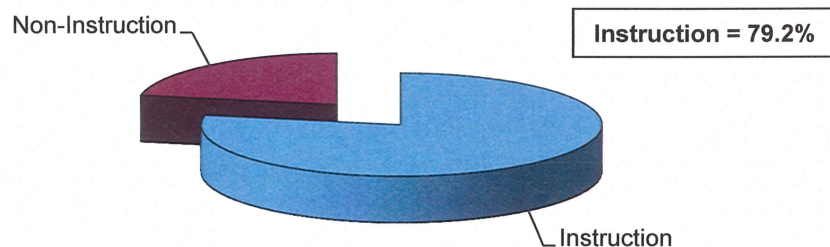
# FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

## FUNCTIONS

The *State of Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts (2012 Edition)* requires that budget and financial information be reported by function. Functions are used to summarize broad classifications of financial activities or services performed. Functions provide the reporting framework for reporting information in a manner which is useful to school boards, superintendents, the Department of Education and Early Development, and the State Legislature.

Alaska Statute 14.17.520 requires that at least 70% of the District's Operating Fund Budget be expended on the *Instruction Component* of district operations as defined by statute.

### 2014-15 Approved Operating Fund Budget

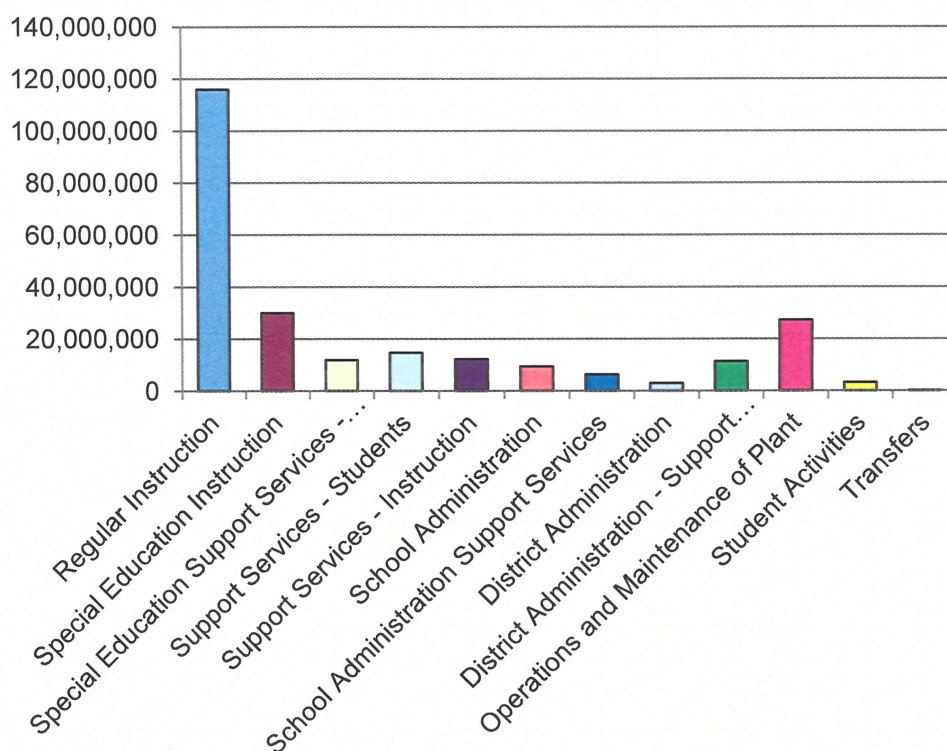


The following table and chart shows the relative size of all functions presented in the proposed operating fund budget and the functions which comprise the instruction component of our budget as defined by AS 14.17.520 ( \* transfers ignored in state computation).

Function	Amount	%	FTE
<b>Instructional Component of Budget</b>			
Regular Instruction	\$ 115,927,583	47.3%	729.10
Special Education Instruction	29,991,087	12.3%	284.17
Special Education Support Services - Students	11,876,128	4.8%	89.20
Support Services - Students	14,753,940	6.0%	128.30
Support Services - Instruction	12,313,656	5.0%	101.19
School Administration	9,402,382	3.8%	43.00
	<b>194,264,776</b>	<b>79.2%</b>	<b>1,374.96</b>
<b>Non-Instructional Component of Budget</b>			
School Administration Support Services	6,327,217	2.6%	81.00
District Administration	3,005,793	1.2%	11.00
District Administration - Support Services	11,349,664	4.6%	65.00
Operations and Maintenance of Plant	27,264,290	11.1%	174.80
Student Activities	3,221,820	1.3%	3.50
	<b>51,168,784</b>	<b>20.8%</b>	<b>335.30</b>
* Transfers to Special Revenue Funds	190,930		-
<b>Total 2014-15 Approved Budget</b>	<b>\$ 245,624,490</b>	<b>100.0%</b>	<b>1,710.26</b>

## FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

### 2014-15 Approved Operating Fund Budget by Function



Following is a brief description of the state defined functions:

#### Instruction

Includes the educational activities directly involving the interaction between teachers and students. Instruction may be provided in the classroom, in the home, through correspondence, and in other learning situations such as field trips. Included here are such costs as classroom teachers and aides.

#### Special Education Instruction

Includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facility. Included here are the costs of instruction for the student who deviates from the average or normal child in mental, physical, or social characteristics to such an extent that he or she requires a modification of school practices or special education services in order to develop to his or her maximum potential. Included here are such costs as special education classroom teachers and aides.

#### Special Education Support Services – Students

Includes educational activities designed to assess and improve the well being of special education students. Included here are the costs of such activities as special education guidance, health services, social work, psychological services, speech pathology, audiology services, and physical therapy services provided to students as the result of an Individualized Education Program (IEP).



## **FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE**

### **Support Services – Students**

Includes the activities designed to assess and improve the well being and health of students and to supplement the instruction process. Included here are guidance services, health services, attendance and social work services.

### **Support Services – Instruction**

Includes those activities that assist instructional staff with the content and process of providing learning experiences for students. Included are improvement of instructional services (curriculum development and techniques of instruction), library services, audiovisual services, and in-service training.

### **School Administration**

Includes the activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff, and coordination of school instructional activities. Included here are certificated school administrative staff, including principals and head teachers while not in the classroom teaching.

### **School Administration Support Services**

Includes the activities that support the School Administration function. Included here are the non-certificated school administrative staff including secretaries and clerks and general school office expenditures.

### **District Administration**

Includes the activities of broad overall district-wide executive and general administration of the school district. This includes the office of the superintendent, activities of the elected school board, lobbyist services, public relations, and any district-wide planning, research, development and evaluation activities.

### **District Administration Support Services**

Includes the activities of managing and conducting general administrative services of the school district including accounting, payroll and budgeting, purchasing, recruiting and placement, statistical manipulation and reporting, and data processing. Included are collecting and organizing data, and preparing financial, property, student, and personnel reports.

### **Operations and Maintenance of Plant**

Includes activities of keeping buildings open and ready for use, equipment in an effective state of repair and grounds keeping. Includes administrative costs of operations, custodial and maintenance supplies, utilities and energy costs, building rental expense, and property and vehicle insurance costs.

### **Student Activities**

Includes activities that are non-instructional school sponsored and sanctioned student activities. Includes coordination costs, travel for all extra-curricular activities, and all student activity extra duty compensation.

### **Student Transportation**

Includes activities of transporting students between home and school.

### **Adult and Continuing Education Instruction**

Includes activities of teaching adults and out-of-school youth in an educational program not based primarily on previous education attainment and which is generally characterized by less than full time attendance.

## FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

### Food Service

Includes the activities of non-instructional management and operation of food service programs of the school or school district. Includes preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food.

### Debt Service

Includes payments for both principal and interest on normally long-term debt.

### Transfers to Other Funds

Includes transfer of cash between funds either for the purpose of subsidizing programs or matching various grant programs.

## **PROGRAMS**

Although State regulations require budgetary and financial reporting by pre-defined “function” classifications, those budget presentations may not be the most useful to the parent or average reader.

Very often parents and citizens like to hear discussions of budget information summarized by “programs” that they identify with, and where there is a general understanding of the program offering within the school community.

The Fairbanks North Star Borough School District Board of Education develops the annual budget by major program areas that are meaningful to them and the community. These may represent instructional areas such as *Elementary Schools*, or administrative departments like *Human Resources*.

Currently, the district’s budget document presents summarized budget data in seventeen program areas, each represented by a tab section of the document. Each program area may have numerous program sections for which budgets are presented. The *Program* and *Program Sections* summarized in this budget document include:

<b>Program</b>	<b>Program Section</b>
School Board	School Board
Superintendent	Superintendent’s Office
	Community and Public Relations
Research & Accountability	Research & Accountability Office
	District Testing
Administrative Services	Administrative Services Office
	Accounting Services Department
	Procurement and Warehouse Department
	Business Services
	Copying and Printing Services
	Grants Administration
Human Resources	Human Resources Office
	Recruiting and Staff Development
Facilities Management	Facilities Management Office
	Buildings and Utilities
	Custodial and Grounds
	Building Rentals
Instruction and Supervision	Elementary Instruction and Supervision
	Secondary Instruction and Supervision
	English Language Learners Program



# FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

	Student Health
	Library Media Services
	Leadership Development
	Districtwide Safety Program
Student Support Services	Districtwide Career & Technical Education
	B.E.S.T. - Correspondence Study Program
	S.M.A.R.T. - Secondary Intervention
	Safe and Drug Free Schools
	After Schools Program
	Regular Instruction Summer School Program
Curriculum	Fairbanks Youth Facility
	Curriculum Office
	Instructional Curriculum Materials
	Professional Development
	Instructional Technology
Special Education Support	Special Education Support Services
	Special Education Instruction
	Extended Learning
Technology	Special Education Summer School
	Technology Office
	Student Information Systems
	Business Information Systems
Non-Departmental	Network & Computer Services
	Indirect Cost recovery
	Transfers to Other Funds
	TRS/PERS On-behalf Payments
	Reserve Teaching Positions and Substitutes
Elementary Schools	Association Presidents' Leave
	Office of the Principal
	Elementary School Instruction
	Elementary School Support Services
	Elementary School Student Activities
	Elementary Intervention Program
	Elementary Response to Intervention (RTI)
Middle Schools	Office of the Principal
	Middle School Instruction
	Middle School Support Services
	Middle School Student Activities
Junior/Senior High Schools	Office of the Principal
	Jr./Sr. High School Instruction
	Jr./Sr. High School Support Services
	Jr./Sr. High School Student Activities
Senior High Schools	Office of the Principal
	Senior High School Instruction
	Senior High School Support Services
	Senior High School Student Activities
Charter Schools	Chinook Montessori Charter School
	Effie Kokrine Early College Charter School
	Star of the North Secondary Charter School
	Watershed Charter School

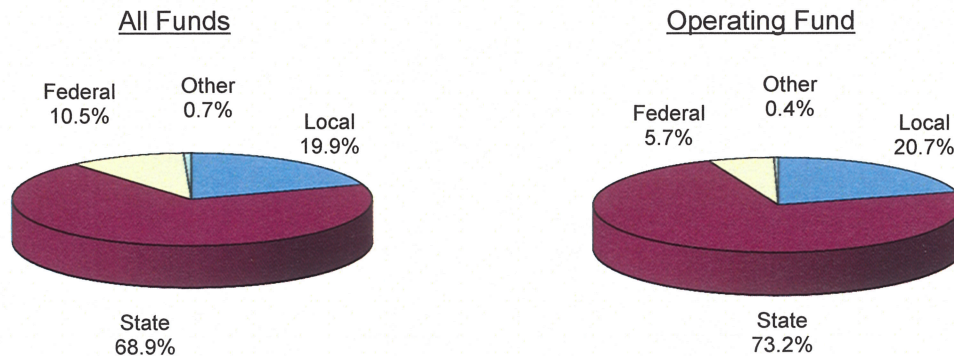
# FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

## OBJECT CODES

The *State of Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts (2012 Edition)* requires that budget and financial information be reported by pre-defined object codes. Object codes describe the budgetary or financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenue. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure.

### Revenue Object Codes

#### 2014-15 Approved Budget by Revenue Source



<u>All Funds</u>	
\$	55,909,330
	193,978,120
	29,829,250
	1,847,450
<b>\$</b>	<b>281,564,150</b>

<u>Revenue Source</u>	
Local	
State	
Federal	
Other	

<u>Oper Fund</u>	
\$	51,040,800
	179,678,090
	13,945,020
	960,580
<b>\$</b>	<b>245,624,490</b>

All district revenues are required to be reported within one of the following state defined object codes.

### Borough – Direct Appropriation

Monies distributed to the school district by direct appropriation from the local Borough for general school purposes.

The required local contribution to a borough school district is the equivalent of a 2.6 mill tax levy on the full and true value of taxable real and personal property as determined by the state. As local property values increase, the ability of the local tax base to support education increases, and the minimum required local contribution to education increases.



## FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

To ensure federal agencies that public education in Alaska is funded equitably, the State also establishes a maximum local contribution by formula.

Below are the minimum, maximum and actual local contributions based on revenue and expenditure estimates included in the 2014-15 Approved Budget.

Description:

Minimum required local contribution to education	\$	27,829,166
Maximum allowed local contribution to education	\$	64,393,507
Local contribution to education	\$	49,906,000
Local contribution as a percentage of maximum allowed		77.5%

### **Nutrition Services**

Receipts from local food sales not reimbursed by State or Federal agencies.

The District provides student meals in compliance with National School Lunch Program guidelines, and are funded with both federal reimbursements and local revenues charged for meals.

The local charge for breakfast and lunch servings included in the 2014-15 budget are shown below.

<u>Meal:</u>	<u>Elementary</u>	<u>Secondary</u>
Breakfast	\$2.00	\$2.25
Lunch	\$3.50	\$3.75

### **E-Rate**

To account for the total e-rate subsidy provided by the Universal Service program.

### **Other Local Revenues**

All other local revenues which are not classified in any other required accounts. Typical other revenue sources for the District include:

- Building rental fees
- Breakfast and lunch fees
- Correspondence fees
- Print shop charges
- Library and media fees
- Vending, fund raising, and donations
- Other misc local services

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT  
READERS GUIDE**

**Revenue from State Sources**

Revenues from state sources are typically enrollment driven and classified into one of the following object code accounts:

- Foundation Program
- Supplemental Aid
- Student Transportation
- Quality Schools Funding
- School Improvement Grants
- Contract for On-Base Schools
- TRS/PERS On Behalf Payments
- State Revenue (Grants)

Alaska Statute 14.17.410 determines the amount of funding that a school district is eligible for. Public school funding is dependent on student enrollments during a twenty day official count period in October, but is impacted by a number of formula variables. Individual school enrollments, geographical location, special education and correspondence program student enrollments all influence what is known as "basic need" funding.

State aid is defined as basic need, minus the amount of a required contribution to education by the local Assembly, and a reduction in state funding contingent on the amount of federal impact aid a district receives.

For 2014-15 State Foundation Funding is estimated and summarized as follows:

Projected enrollments		14,036
Formula enrollment variables/adjustments	+	12,446
Adjusted average daily membership	=	26,482
Estimated base student allocation (BSA)	x \$	5,830
Basic need	=~ \$	154,387,961
Required local contribution	- \$	(27,829,166)
Reduction related to federal impact aid	- \$	(6,283,545)
State aid		<u>\$ 120,275,250</u>

State support for Student Transportation is required to be accounted for in a separate fund. State funding is not intended or anticipated to cover all costs of student transportation. Each district has a separate funding rate. The state is expected to provide about \$868 per student for Fairbanks, totaling \$11,949,760. The balance of funding for 2014-15 will utilize Transportation Fund fund balance totaling \$695,940.

A note about TRS/PERS on-behalf payments. In 2007-08, the legislature made substantial changes in how the state's retirement system unfunded liability was addressed. In addition to the contributions employers are required to make, the state began making direct payments into the retirement system on-behalf of certificated and non-certificated employees of school districts. The State's contributions are approximately the difference between the required employer rates and the full actuarial projected rates.



## FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

While these state payments have no direct relation to the current activity of the district, the offsetting increase in both budgeted state revenue and budgeted expenditures can be dramatic in any given year, and they must be recorded as actual revenues and expenditures based on accepted accounting practices.

The 2014-15 rates compared to the full actuarially determined rates are shown below.

	Required Employer Contribution Rate	Actuarially Determined Rate	On-behalf Rate	On-behalf Amount
Teachers Retirement System	12.56%	70.75%	58.19%	\$ 44,607,220
Public Employees Retirement System	22.00%	44.03%	22.03%	8,239,590
				<u>\$ 52,846,810</u>

### **Revenue from Federal Sources – Direct**

Revenues from federal sources are classified into one of the following object code accounts:

Impact Aid Eligible – Funds received as payment in-lieu of taxes for students whose parents either work or reside on federal property. Please note that state foundation funding will be reduced by approximately one-half of this amount by state statute.

USDA Reimbursement – proceeds received under the national School Lunch Program.

Other Direct Federal Revenue – Partial reimbursement for JROTC salaries

### **Revenue from Federal Sources – Through the State of Alaska**

Federal Revenues passed through the State of Alaska are classified into one of the following object code accounts:

Federal Revenue Through the State of Alaska  
Medicaid

### **Transfers from Other Funds**

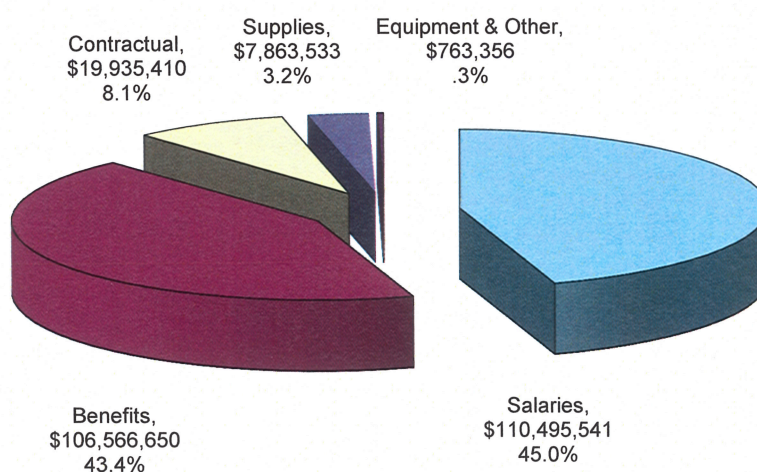
Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund.

## FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

### Expenditure Object Codes

All district expenditures are required to be reported within state defined object codes. School districts may accumulate financial information in greater detail than required, but that detailed information must be summarized and reported to the state by the required object codes. The Fairbanks North Star Borough School District uses numerous object codes on a day to day basis to help schools and departments track account status. In general, expenditure object codes fall into five categories: personnel services, contractual services, supplies, other expenses, and equipment.

### 2014-15 Approved Operating Fund Budget



Although the district uses numerous individual object codes, generally those codes are summarized and reported to the state at the following object levels:

Personnel Services	Certificated Salaries
	Non-Certificated Salaries
Contractual Services	Employee Benefits
	Professional and Technical Services
	Staff Travel
	Student Travel
	Utility Services
	Energy
	Other Purchased Services
	Insurance and Bond Premiums
Supplies	Supplies, Materials, and Media
Other Expenses	Other Expenses
	Indirect Costs
Equipment	Equipment

For a complete description of state required object codes, please refer to the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts (2012 Edition)*.



**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT  
READERS GUIDE**

**MAJOR BUDGET PARAMETERS AND STANDARD ALLOCATIONS  
INCLUDED IN THE 2014-15 APPROVED BUDGET**

The District's budget is based largely on a number of assumptions and budget parameters established by both the Board of Education and district administration. Standardized staffing and allocation formulas are used throughout the process, and individual school staffing and budgets are greatly dependent on enrollment projections.

**Enrollment Projections**

The official student count that determines state funding is taken during a twenty day period ending with the last Friday of October each year. The official count not only determines current year state funding, but is also used as the basis for enrollment projections and state funding for the subsequent year. Enrollments are projected by grade level, by school. These projections form the basis for school staffing and supply budget allocations.

Below is a summary of 2013-14 actual enrollments and enrollment projections by grade level groupings included in the 2014-15 Approved Budget. For a complete schedule of enrollments by grade level, by school, please refer to appendix A-1. For a fifteen year history of actual enrollments by grade level, please refer to appendix A-2.

Grade level grouping	2013-14 Actual Enrollments	2014-15 Projected Enrollments
Grades PreK	117	117
Grades K - 6	7,916	7,940
Grades 7 - 8	2,090	2,077
Grades 9 - 12	3,927	3,902
Total	14,050	14,036

**Targeted Class Sizes and Staffing**

Pupil Teacher Ratio (PTR) is a term often used when discussing school staffing. Various districts define PTR differently, and may include certificated staff not necessarily in the classroom. We use the term to represent "targeted class size" when we are estimating staffing needs.

Targeted class sizes are established by various grade level groupings, and are used to allocate the number of basic classroom teachers by school. Certain adjustments to basic formula staffing may be made because of small school size, JROTC programs, CTE programs, or other special considerations. Since we know what supplemental staffing is provided, we end up with what we call our "projected" class size targets.

In addition to basic classroom teachers, schools are assigned additional staff (e.g. music and PE teachers, counselors, librarians, nurses) based on standard elementary and secondary allocations. Those are not considered part of PTR.

## FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT READERS GUIDE

Because we add program specific staff, utilize grant funded classroom teachers, and add reserve teaching positions that are all supplemental to initial classroom teacher allocations, actual class sizes typically fall below targeted class sizes as indicated below. This is especially true if we are experiencing declining enrollments.

2013-14 actual class sizes as reported in our annual *Class Size Report* and targeted class sizes generally used in the 2013-14 Approved Budget as compared to the 2014-15 Approved Budget are unchanged and are:

<u>Grade Level</u>	<u>2013-14 Actual Class Sizes</u>	<u>Grade Level</u>	<u>2013-14 Formula Targets</u>	<u>2014-15 Formula Targets</u>	<u>2014-15 Projected Class Size</u>
Grades K - 6	23.6	Flex Kindergarten	22.5	22.5	22.4
Grades 7- 8	22.0	Grades 1 - 3	24.0	24.0	23.9
Grades 9 - 12	23.0	Grades 4 - 6	26.0	26.0	25.8
		Grades 7 - 8	26.5	26.5	26.2
		Grades 9 - 12	28.5	28.5	25.5

### **Average Cost of Teacher**

The district employs around 1,000 teachers and other certificated staff. Based on the 2014-15 salary schedule, a first year teacher with no previous experience will earn \$47,478 annually. An experienced teacher with a master's degree and additional post graduate credits may earn up to \$89,712 annually. Experienced teachers with special certifications may earn up to \$92,261 annually.

### **Fringe Benefit Rates**

A substantial part of our district's budget is personnel costs. Fringe benefits are a large part of those costs. Some components of fringe benefit costs are set by state or federal mandates, such as social security and state retirement contributions. The district is self-insured for other components, and the rates are based on our historic costs and projections.

Fringe benefit rates used in the 2014-15 Budget are:

<u>Fringe benefit</u>	<u>Certificated Staff</u>	<u>Classified Staff</u>	<u>Temporary Staff</u>
Health insurance	30.00%	30.00%	
Unemployment	.20%	.20%	.20%
Workers Compensation	1.65%	1.65%	1.65%
State Retirement System	12.56%	22.00%	
FICA and FICA Medical	1.29%	7.65%	7.65%
Total	45.70%	61.50%	9.50%



**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT  
READERS GUIDE**

**School Supply Allocations**

School supplies, equipment, repair, and activity funding allocations are established with a combination of lump sum funding per school, plus a per student allocation. Annual allocations have varied somewhat depending on the budget environment in any given year. The 2014-15 Approved Budget includes a reduction to school supply budgets of about 4.5%. Special Education and Extended Learning supply allocations were reduced in 2013-14. These allocations are only sufficient to fund day-to-day operations, and do not provide enough funding to upgrade technology on a planned replacement cycle.

Although individual school allocations vary by enrollment, "average" school allocations included in the 2014-15 Budget are:

Allocation Category:	Elementary Schools	Middle Schools	Jr./Sr. High Schools	Senior High Schools
Regular instruction supplies	39,308	47,921	41,688	84,591
Special education supplies	3,654	3,780	2,160	5,655
Extended learning supplies	1,191	2,326	1,930	3,916
Vocational education supplies	-	3,500	12,000	35,000
Equipment	15,059	23,909	30,492	49,232
Equipment repair	3,422	3,832	3,356	7,826
Extra duty contracts	8,832	46,257	133,888	162,865
Other activity funding	4,086	18,345	60,741	85,171

**DISTRICTWIDE AND OPERATING FUND BUDGET SUMMARIES  
2014-15 APPROVED BUDGET**

Included in the next tab section of this document are budget summaries on a districtwide basis. The summaries include all funds for which there are annual budgets, and typically show changes from the prior year approved budget for comparison purposes.

Subsequent tabbed sections present budget data for the operating fund only. Operating fund information and comparisons are presented in more detail. Any organizational restructuring is typically reflected in all data presented.

