

Districtwide Budget Summaries

**Summary of Revenue by Source and
Expenditures by Function for all funds**

**Summary of Revenue Detail
for all funds**

**Summary of Expenditures by Program
for all funds**

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2014-15 APPROVED BUDGET**

**SUMMARY OF REVENUE BY SOURCE AND EXPENDITURES BY FUNCTION
ALL FUNDS**

| Description | Operating Fund | Student Transportation Fund | Nutrition Services Fund | School Activities Fund |
|--|-----------------------|-----------------------------------|-------------------------------|------------------------------|
| Revenues by Source: | | | | |
| Local | \$ 51,040,800 | \$ - | \$ 2,227,240 | \$ 2,458,400 |
| State | 179,678,090 | 11,949,760 | - | - |
| Federal | 13,945,020 | - | 3,377,790 | - |
| Other Financing Sources | 960,580 | 695,940 | 190,930 | - |
| Fund Totals | \$ 245,624,490 | \$ 12,645,700 | \$ 5,795,960 | \$ 2,458,400 |
| Expenditures by Function: | | | | |
| Instruction | \$ 115,927,583 | \$ - | \$ - | \$ - |
| Special Education Instruction | 29,991,087 | - | - | - |
| Special Education Support Svcs - Students | 11,876,128 | - | - | - |
| Support Services - Students | 14,753,940 | - | - | - |
| Support Services - Instruction | 12,313,656 | - | - | - |
| School Administration | 9,402,382 | - | - | - |
| School Administration Support Services | 6,327,217 | - | - | - |
| District Administration | 3,005,793 | - | - | - |
| District Administration - Support Services | 11,349,664 | - | - | - |
| Operations and Maintenance of Plant | 27,264,290 | - | - | - |
| Student Activities | 3,221,820 | - | - | 2,458,400 |
| Student Transportation | - | 12,645,700 | - | - |
| Food Services | - | - | 5,795,960 | - |
| Transfers to Other Funds | 190,930 | - | - | - |
| | \$ 245,624,490 | \$ 12,645,700 | \$ 5,795,960 | \$ 2,458,400 |
| Percent of Total Budget | <u>87.2%</u> | <u>4.5%</u> | <u>2.1%</u> | <u>0.9%</u> |

| Local Programs Fund | State Programs Fund | Federal Programs Fund | 2014-15 Approved Budget | % of Total | 2013-14 Approved Budget | Over(Under) 2013-14 Approved | % Change |
|---------------------|---------------------|-----------------------|-------------------------|---------------|-------------------------|------------------------------|-------------|
| \$ 182,890 | \$ - | \$ - | \$ 55,909,330 | 19.9% | \$ 54,313,500 | \$ 1,595,830 | 2.9% |
| - | 2,350,270 | - | 193,978,120 | 68.9% | 174,446,550 | 19,531,570 | 11.2% |
| - | - | 12,506,440 | 29,829,250 | 10.5% | 29,751,480 | 77,770 | 0.3% |
| - | - | - | 1,847,450 | 0.7% | 3,343,150 | (1,495,700) | -44.7% |
| <u>\$ 182,890</u> | <u>\$ 2,350,270</u> | <u>\$ 12,506,440</u> | <u>\$ 281,564,150</u> | <u>100.0%</u> | <u>\$ 261,854,680</u> | <u>\$ 19,709,470</u> | <u>7.5%</u> |
| \$ - | \$ 795,270 | \$ 4,947,090 | \$ 121,669,943 | 43.2% | \$ 113,186,746 | \$ 8,483,197 | 7.5% |
| - | - | 4,632,650 | 34,623,737 | 12.3% | 31,875,553 | 2,748,184 | 8.6% |
| - | - | - | 11,876,128 | 4.2% | 10,803,777 | 1,072,351 | 9.9% |
| 30,000 | 1,500,000 | 189,800 | 16,473,740 | 5.9% | 15,895,464 | 578,276 | 3.6% |
| 152,890 | 55,000 | 2,736,900 | 15,258,446 | 5.4% | 13,508,085 | 1,750,361 | 13.0% |
| - | - | - | 9,402,382 | 3.3% | 8,576,332 | 826,050 | 9.6% |
| - | - | - | 6,327,217 | 2.2% | 6,030,534 | 296,683 | 4.9% |
| - | - | - | 3,005,793 | 1.1% | 2,236,026 | 769,767 | 34.4% |
| - | - | - | 11,349,664 | 4.0% | 9,407,533 | 1,942,131 | 20.6% |
| - | - | - | 27,264,290 | 9.7% | 26,272,166 | 992,124 | 3.8% |
| - | - | - | 5,680,220 | 2.0% | 5,280,734 | 399,486 | 7.6% |
| - | - | - | 12,645,700 | 4.5% | 12,455,770 | 189,930 | 1.5% |
| - | - | - | 5,795,960 | 2.1% | 6,088,860 | (292,900) | -4.8% |
| - | - | - | 190,930 | 0.1% | 237,100 | (46,170) | -19.5% |
| <u>\$ 182,890</u> | <u>\$ 2,350,270</u> | <u>\$ 12,506,440</u> | <u>\$ 281,564,150</u> | <u>100.0%</u> | <u>\$ 261,854,680</u> | <u>\$ 19,709,470</u> | <u>7.5%</u> |
| <u>0.1%</u> | <u>0.8%</u> | <u>4.4%</u> | <u>100.0%</u> | | | | |

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2014-15 APPROVED BUDGET**

**REVENUE DETAIL
ALL FUNDS**

| Description | Operating Fund | Student Transportation Fund | Nutrition Services Fund | School Activities Fund |
|--------------------------------|------------------------------|-----------------------------------|-------------------------------|------------------------------|
| Local Revenues | | | | |
| Local contribution | \$ 49,906,000 | | | |
| Breakfast/lunch fees | | | 2,227,240 | |
| Building rental fees | 260,000 | | | |
| E-rate reimbursement | 650,000 | | | |
| Other local sources | 196,800 | | | |
| Correspondence fees | 28,000 | | | |
| Vending/fund raising/donations | | | | 2,458,400 |
| | <u>\$ 51,040,800</u> | <u>\$ -</u> | <u>\$ 2,227,240</u> | <u>\$ 2,458,400</u> |
| State Revenues | | | | |
| Foundation funding | \$ 120,275,250 | | | |
| Quality schools initiative | 423,710 | | | |
| On-base schools contract | 1,450,000 | | | |
| Supplemental aid | 4,570,320 | | | |
| Other state revenues | 112,000 | | | |
| Student transportation | | 11,949,760 | | |
| TRS on-behalf payments | 44,607,220 | | | |
| PERS on-behalf payments | 8,239,590 | | | |
| | <u>\$ 179,678,090</u> | <u>\$ 11,949,760</u> | <u>\$ -</u> | <u>\$ -</u> |
| Federal Revenues | | | | |
| Impact aid | \$ 13,640,460 | | | |
| Other direct federal | 304,560 | | | |
| USDA reimbursement | | | 3,377,790 | |
| | <u>\$ 13,945,020</u> | <u>\$ -</u> | <u>\$ 3,377,790</u> | <u>\$ -</u> |
| Other Financing Sources | | | | |
| Use of fund balance | \$ 960,580 | \$ 695,940 | | \$ - |
| Transfer from Operating Fund | | | 190,930 | - |
| | <u>\$ 960,580</u> | <u>\$ 695,940</u> | <u>\$ 190,930</u> | <u>\$ -</u> |
| Fund Totals | <u><u>\$ 245,624,490</u></u> | <u><u>\$ 12,645,700</u></u> | <u><u>\$ 5,795,960</u></u> | <u><u>\$ 2,458,400</u></u> |

| Local Programs Fund | State Programs Fund | Federal Programs Fund | 2014-15 Approved Budget | % of Total | 2013-14 Approved Budget | Over(Under) 2013-14 Approved | % Change |
|---------------------|---------------------|-----------------------|-------------------------|---------------|-------------------------|------------------------------|---------------|
| | \$ - | \$ - | \$ 49,906,000 | 17.8% | \$ 48,360,000 | \$ 1,546,000 | 3.2% |
| | - | - | 2,227,240 | 0.8% | 2,406,300 | (179,060) | -7.4% |
| | - | - | 260,000 | 0.1% | 260,000 | - | 0.0% |
| | - | - | 650,000 | 0.2% | 650,000 | - | 0.0% |
| 182,890 | - | - | 379,690 | 0.1% | 273,900 | 105,790 | 38.6% |
| - | - | - | 28,000 | 0.0% | 28,000 | - | 0.0% |
| - | - | - | 2,458,400 | 0.9% | 2,335,300 | 123,100 | 5.3% |
| <u>\$ 182,890</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 55,909,330</u> | <u>19.9%</u> | <u>\$ 54,313,500</u> | <u>\$ 1,595,830</u> | <u>2.9%</u> |
| | | \$ - | \$ 120,275,250 | 42.8% | \$ 118,241,900 | \$ 2,033,350 | 1.7% |
| | | - | 423,710 | 0.2% | 426,680 | (2,970) | -0.7% |
| | | - | 1,450,000 | 0.5% | 1,450,000 | - | 0.0% |
| | | - | 4,570,320 | 1.6% | 2,693,960 | 1,876,360 | |
| | 2,350,270 | - | 2,462,270 | 0.9% | 3,858,900 | (1,396,630) | -36.2% |
| | | - | 11,949,760 | 4.2% | 11,976,290 | (26,530) | -0.2% |
| | | - | 44,607,220 | 15.8% | 30,816,830 | 13,790,390 | 44.7% |
| | | - | 8,239,590 | 2.9% | 4,981,990 | 3,257,600 | 65.4% |
| <u>\$ -</u> | <u>\$ 2,350,270</u> | <u>\$ -</u> | <u>\$ 193,978,120</u> | <u>68.9%</u> | <u>\$ 174,446,550</u> | <u>\$ 19,531,570</u> | <u>11.2%</u> |
| | | | \$ 13,640,460 | 4.8% | \$ 13,690,530 | \$ (50,070) | -0.4% |
| | | 12,506,440 | 12,811,000 | 4.5% | 12,615,490 | 195,510 | 1.5% |
| | | | 3,377,790 | 1.2% | 3,445,460 | (67,670) | -2.0% |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 12,506,440</u> | <u>\$ 29,829,250</u> | <u>10.5%</u> | <u>\$ 29,751,480</u> | <u>\$ 77,770</u> | <u>0.3%</u> |
| \$ - | \$ - | \$ - | \$ 1,656,520 | 0.6% | \$ 3,106,050 | \$ (1,449,530) | -46.7% |
| - | - | - | 190,930 | 0.1% | 237,100 | (46,170) | -19.5% |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,847,450</u> | <u>0.7%</u> | <u>\$ 3,343,150</u> | <u>\$ (1,495,700)</u> | <u>-44.7%</u> |
| <u>\$ 182,890</u> | <u>\$ 2,350,270</u> | <u>\$ 12,506,440</u> | <u>\$ 281,564,150</u> | <u>100.0%</u> | <u>\$ 261,854,680</u> | <u>\$ 19,709,470</u> | <u>7.5%</u> |

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2014-15 APPROVED BUDGET**

**SUMMARY OF EXPENDITURES BY PROGRAM
ALL FUNDS**

| Description | Operating Fund | Student Transportation Fund | Nutrition Services Fund | School Activities Fund |
|----------------------------------|-----------------------|-----------------------------------|-------------------------------|------------------------------|
| By Program: | | | | |
| School Board | \$ 860,174 | \$ - | \$ - | \$ - |
| Superintendent | 664,330 | - | - | - |
| Research & Accountability | 553,782 | - | - | - |
| Administrative Services | 5,686,497 | - | - | - |
| Human Resources | 1,803,560 | - | - | - |
| Facilities Management | 23,948,497 | - | - | - |
| Instruction and Supervision | 4,624,035 | - | - | - |
| Student Support Services | 2,950,196 | - | - | - |
| Curriculum | 2,763,997 | - | - | - |
| Special Education | 33,902,833 | - | - | - |
| Technology | 5,545,527 | - | - | - |
| Non-Departmental | 52,866,719 | - | - | - |
| Elementary Schools | 55,565,460 | - | - | - |
| Middle Schools | 14,704,082 | - | - | - |
| Junior/Senior High School | 4,496,730 | - | - | - |
| Senior High Schools | 26,728,721 | - | - | - |
| Charter Schools | 7,959,350 | - | - | - |
| Grants and Special Revenue Funds | | 12,645,700 | 5,795,960 | 2,458,400 |
| Fund Totals | \$ 245,624,490 | \$ 12,645,700 | \$ 5,795,960 | \$ 2,458,400 |
| | | | | |
| 2013-14 Approved Budget | 224,425,260 | 12,455,770 | 6,088,860 | 2,335,300 |
| Over(Under) | 21,199,230 | 189,930 | (292,900) | 123,100 |
| | | | | |
| Percentage change | 9.4% | 1.5% | -4.8% | 5.3% |

| Local Programs Fund | State Programs Fund | Federal Programs Fund | 2014-15 Approved Budget | % of Total Budget | 2013-14 Approved Budget | Over(Under) 2013-14 Approved | % Change |
|---------------------|---------------------|-----------------------|-------------------------|-------------------|-------------------------|------------------------------|-------------|
| \$ - | \$ - | \$ - | \$ 860,174 | 0.3% | \$ 386,803 | \$ 473,371 | 122.4% |
| - | - | - | 664,330 | 0.2% | 616,606 | 47,724 | 7.7% |
| - | - | - | 553,782 | 0.2% | 456,935 | 96,847 | 21.2% |
| - | - | - | 5,686,497 | 2.0% | 5,526,665 | 159,832 | 2.9% |
| - | - | - | 1,803,560 | 0.6% | 1,574,469 | 229,091 | 14.6% |
| - | - | - | 23,948,497 | 8.5% | 23,662,749 | 285,748 | 1.2% |
| - | - | - | 4,624,035 | 1.6% | 4,420,589 | 203,446 | 4.6% |
| - | - | - | 2,950,196 | 1.0% | 2,845,535 | 104,661 | 3.7% |
| - | - | - | 2,763,997 | 1.0% | 2,810,566 | (46,569) | -1.7% |
| - | - | - | 33,902,833 | 12.0% | 33,477,840 | 424,993 | 1.3% |
| - | - | - | 5,545,527 | 2.0% | 4,666,549 | 878,978 | 18.8% |
| - | - | - | 52,866,719 | 18.9% | 36,360,364 | 16,506,355 | 45.4% |
| - | - | - | 55,565,460 | 19.8% | 54,271,363 | 1,294,097 | 2.4% |
| - | - | - | 14,704,082 | 5.2% | 14,938,464 | (234,382) | -1.6% |
| - | - | - | 4,496,730 | 1.6% | 4,502,723 | (5,993) | -0.1% |
| - | - | - | 26,728,721 | 9.5% | 26,892,430 | (163,709) | -0.6% |
| - | - | - | 7,959,350 | 2.8% | 7,014,610 | 944,740 | 13.5% |
| 182,890 | 2,350,270 | 12,506,440 | 35,939,660 | 12.8% | 37,429,420 | (1,489,760) | -4.0% |
| <u>\$ 182,890</u> | <u>\$ 2,350,270</u> | <u>\$ 12,506,440</u> | <u>\$ 281,564,150</u> | <u>100.0%</u> | <u>\$ 261,854,680</u> | <u>\$ 19,709,470</u> | <u>7.5%</u> |
| 187,100 | 3,746,900 | 12,615,490 | 261,854,680 | | | | |
| (4,210) | (1,396,630) | (109,050) | 19,709,470 | | | | |
| -2.3% | -37.3% | -0.9% | 7.5% | | | | |

