

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
OPERATING FUND**

Description	2014-15 Actual Revenues	2015-16 Actual Revenues	2016-17 Approved Budget	2017-18 Approved Budget	% of Total	Over(Under) 2016-17 Approved	% Change
Local Revenues							
Local contribution	\$ 49,906,000	\$ 55,369,000	\$ 54,169,000	\$ 51,145,400	25.0%	(3,023,600)	-5.6%
Building rental fees	301,829	266,491	270,000	270,000	0.1%	-	0.0%
E-rate reimbursement	635,436	407,354	500,000	500,000	0.2%	-	0.0%
Other local sources	199,896	341,845	272,000	218,600	0.1%	(53,400)	-19.6%
Correspondence fees	44,280	47,332	25,000	25,000	0.0%	-	0.0%
Print shop fees	-	-	-	-	0.0%	-	-
	<u>\$ 51,087,441</u>	<u>\$ 56,432,022</u>	<u>\$ 55,236,000</u>	<u>\$ 52,159,000</u>	25.4%	<u>(3,077,000)</u>	<u>-5.6%</u>
State Revenues							
Foundation funding	\$ 117,696,672	\$ 118,214,578	\$ 120,954,600	\$ 115,209,800	56.4%	(5,744,800)	-4.7%
Quality schools initiative	419,961	419,888	417,220	414,480	0.2%	(2,740)	-0.7%
Supplemental Aid	4,479,736	-	-	-	0.0%	-	0.0%
Other state revenues	148,963	112,797	135,000	135,000	0.1%	-	0.0%
On-base schools contract	1,450,000	1,450,000	1,450,000	1,450,000	0.7%	-	0.0%
TRS on-behalf payments	195,386,281	12,598,052	11,793,214	10,699,014	5.2%	(1,094,200)	-9.3%
PERS on-behalf payments	16,140,721	2,008,855	1,325,936	944,124	0.5%	(381,812)	-28.8%
	<u>\$ 335,722,334</u>	<u>\$ 134,804,170</u>	<u>\$ 136,075,970</u>	<u>\$ 128,852,418</u>	63.1%	<u>(7,223,552)</u>	<u>-5.3%</u>
Federal Revenues							
Impact aid	\$ 17,434,077	\$ 17,022,212	\$ 13,427,953	\$ 15,427,953	7.4%	2,000,000	14.9%
Impact aid add-on	-	-	\$ -	-	0.0%	-	-
Other direct federal	304,560	304,560	304,560	304,560	0.1%	-	-
Medicaid reimbursement	-	-	-	550,000	0.3%	550,000	-
	<u>\$ 17,738,637</u>	<u>\$ 17,326,772</u>	<u>\$ 13,732,513</u>	<u>\$ 16,282,513</u>	7.8%	<u>2,550,000</u>	<u>18.6%</u>
Use of fund balance	-	1,911,426	1,821,103	7,575,000	3.7%	5,753,897	316.0%
						-	
Total revenues & use of fund balance	<u>\$ 404,548,412</u>	<u>\$ 208,562,964</u>	<u>\$ 206,865,586</u>	<u>\$ 204,868,931</u>	100.0%	<u>(1,996,655)</u>	<u>-1.0%</u>
Total Expenditures	<u>(399,236,770)</u>	<u>(198,575,066)</u>					
Revenues Over(Under) Expenditures	5,311,642	9,987,898					
Other Financing Sources(Uses)							
Proceeds from sale of assets	5,738	-					
Transfers out	(196,808)	(351,196)					
	<u>(191,070)</u>	<u>(351,196)</u>					
Revenues Over(Under) Expenditures & Other Financing Sources(Uses)	5,120,572	9,636,702					
Beginning fund balance	19,854,681	24,975,253					
Ending fund balance	<u>\$ 24,975,253</u>	<u>\$ 34,611,955</u>					

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET BY OBJECT CODE
OPERATING FUND**

Object	2014-15 Actuals	2015-16 Approved-Revised Budget	2016-17 Approved Budget	2017-18 Approved Budget	% of Budget	Over(Under) 2016-17 Approved
13130 Principals/Assistants	4,661,257	4,439,735	4,551,228	4,694,830	2.29%	143,602
13140 Exempt Salaries - TRS	1,607,178	1,477,165	1,468,241	1,498,382	0.73%	30,141
13150 Certified Teachers	67,423,943	67,622,042	68,601,036	67,759,173	33.07%	(841,863)
13160 Extra Duty Pay for Certified	562,052	1,039,014	1,039,014	943,154	0.46%	(95,860)
13170 Supplemental Pay for Certified	19,632	256,149	281,149	343,649	0.17%	62,500
13210 Exempt Salaries - PERS	4,696,107	5,017,187	5,091,830	5,386,362	2.63%	294,532
13220 Board Member Compensation	33,600	33,600	33,600	33,600	0.02%	-
13240 Support Staff	25,729,970	26,141,154	26,190,107	25,594,312	12.49%	(595,795)
13245 Overtime	451,514	477,960	481,960	377,960	0.18%	(104,000)
13250 Extra Duty Pay for Classified	539,916	94,114	3,600	3,600	0.00%	-
13260 Shift Differential	8,522	4,000	4,000	4,000	0.00%	-
13270 Substitutes for Certified	2,141,012	1,930,014	1,930,014	1,927,499	0.94%	(2,515)
13290 Temporaries	2,295,473	1,750,026	1,490,152	1,347,662	0.66%	(142,490)
13610 Health & Life Estimate	30,308,893	31,292,135	34,630,108	33,263,782	16.24%	(1,366,326)
13620 Unemployment Estimate	104,112	165,432	166,733	164,865	0.08%	(1,868)
13630 Worker's Compensation Estimate	1,819,170	1,874,804	1,111,643	1,099,187	0.54%	(12,456)
13640 FICA	3,700,021	3,796,866	3,795,867	3,743,640	1.83%	(52,227)
13650 TRS	204,561,671	21,903,931	21,317,830	20,149,057	9.84%	(1,168,773)
13660 PERS	22,875,806	8,810,925	8,315,678	7,844,701	3.83%	(470,977)
13690 Other Employee Benefits	54,684	71,400	71,400	71,400	0.03%	-
24100 Professional & Technical	5,194,087	4,803,872	4,378,815	5,004,926	2.44%	626,111
24120 Auditing	57,142	52,100	60,000	60,000	0.03%	-
24130 Risk Management	604,335	690,000	690,000	675,000	0.33%	(15,000)
24140 Legal	57,018	242,000	242,000	296,000	0.14%	54,000
24150 Medical	40,676	71,500	64,350	36,000	0.02%	(28,350)
24170 Data Processing	51,552	71,234	64,111	70,000	0.03%	5,889
24200 Travel	316,545	199,150	192,510	158,552	0.08%	(33,958)
24210 Mileage	65,041	77,550	69,795	85,015	0.04%	15,220
24250 Student Travel	544,037	400,313	374,768	364,093	0.18%	(10,675)
24310 Water/Sewer	507,131	547,986	511,433	553,239	0.27%	41,806
24320 Garbage	240,306	210,750	210,750	261,500	0.13%	50,750
24330 Communication	983,975	1,157,115	1,011,560	1,009,297	0.49%	(2,263)
24335 Postage	84,683	174,201	174,201	174,201	0.09%	-
24340 Snow Removal	4,050	3,000	2,700	2,700	0.00%	-
24360 Electricity	3,644,430	3,581,760	3,474,420	3,698,460	1.81%	224,040
24370 Natural Gas	-	551,770	-	106,549	0.05%	106,549
24380 Heating Oil	1,984,367	1,672,740	1,458,758	1,358,578	0.66%	(100,180)
24390 O&M Other Energy	-	-	428,320	791,251	0.39%	362,931
24400 Purchased Service	1,101,670	779,629	657,490	714,559	0.35%	57,069
24403 Copier Charges	-	672,100	604,890	757,014	0.37%	152,124
24405 Fingerprinting	1,160	19,800	17,820	10,165	0.00%	(7,655)
24410 Rentals	950,096	793,526	793,526	1,172,042	0.57%	378,516
24420 Building Repairs	84,133	131,000	117,900	121,500	0.06%	3,600
24430 Equipment Repairs	117,063	144,852	131,047	149,420	0.07%	18,373
24440 Site Repairs	12,163	10,000	9,000	9,000	0.00%	-
24450 Insurance	848,815	895,234	951,659	971,659	0.47%	20,000
24500 Supplies	5,015,338	4,543,612	4,646,688	4,532,634	2.21%	(114,054)
24501 Supplies Reimbursement	(79,642)	(80,000)	(80,000)	(80,000)	-0.04%	-
24510 Software	705,691	606,869	526,530	436,415	0.21%	(90,115)
24520 Textbooks	1,084,063	706,500	757,980	266,500	0.13%	(491,480)
24570 Equipment (\$500-\$4999)	855,192	1,848,543	1,574,788	1,315,444	0.64%	(259,344)
24790 Miscellaneous	2,462	11,704	10,534	10,304	0.01%	(230)
24900 Dues & Fees	190,206	128,589	129,792	141,912	0.07%	12,120
24920 Claims & Judgements	298,723	15,000	13,500	13,500	0.01%	-
24940 Special Reservation	216	300,000	530,098	174,098	0.08%	(356,000)
24950 Indirect Costs	(621,811)	(570,000)	(663,533)	(663,533)	-0.32%	-
35100 Equipment (\$5000 or greater)	715,855	589,000	301,000	467,657	0.23%	166,657
35520 Xfer to Student Transportation	-	-	1,500,000	2,898,967	1.42%	1,398,967
35522 Xfer to Nutrition Services	196,808	351,196	351,196	493,498	0.24%	142,302
	399,452,109	204,601,848	206,865,586	204,868,931	100.0%	(1,996,655)

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET BY FUNCTION AND OBJECT CODE
OPERATING FUND**

Function	2014-15 Actual Expenditures	2015-16 Apprvd-Rvsvd Budget	2016-17 Approved Budget	2017-18 Approved Budget	FTE	Over(Under) 2016-17 Approved
10 Instruction						
Certified salaries	\$ 50,801,206	\$ 50,754,458	\$ 52,341,267	\$ 51,423,978	661.80	\$ (917,289)
Non-certified salaries	3,910,895	3,485,258	3,450,483	4,005,812	62.70	555,329
Employee benefits	54,784,469	32,897,621	34,188,134	32,745,882		(1,442,252)
Professional and technical services	834,000	789,000	452,120	450,588		(1,532)
Staff travel	88,400	58,450	52,605	19,849		(32,756)
Student travel	142,216	159,889	159,062	158,761		(301)
Utility services	7,000	21,555	15,000	12,000		(3,000)
Other purchased services	1,228,864	630,286	567,462	681,218		113,756
Supplies, materials and media	4,090,233	3,113,906	3,356,295	3,108,228		(248,067)
Other expenses	300	300	270	-		(270)
Equipment	40,000	40,000	40,000	40,000		-
Other capital outlay	-	-	-	-		-
Sub-total	115,927,583	91,950,723	94,622,698	92,646,316	724.50	(1,976,382)
20 Special Education Instruction						
Certified salaries	8,164,109	8,205,415	8,297,466	8,449,402	107.35	151,936
Non-certified salaries	5,469,197	5,789,282	5,880,998	5,713,529	177.97	(167,469)
Employee benefits	13,360,932	8,724,258	8,931,731	8,687,980		(243,751)
Professional and technical services	2,222,174	1,603,700	1,428,200	1,428,200		-
Staff travel	-	1,500	1,350	-		(1,350)
Student travel	-	1,800	1,620	1,620		-
Utility services	6,575	6,825	6,825	6,825		-
Other purchased services	303,900	307,027	306,957	307,611		654
Supplies, materials and media	453,000	679,003	591,173	274,080		(317,093)
Equipment	11,200	-	-	-		-
Sub-total	29,991,087	25,318,810	25,446,320	24,869,247	285.32	(577,073)
22 Special Education Support Svcs-Students						
Certified salaries	4,332,677	4,415,161	4,283,186	4,350,334	55.00	67,148
Non-certified salaries	1,270,042	1,243,621	1,209,044	1,277,736	29.00	68,692
Employee benefits	5,536,193	3,573,213	3,522,588	3,473,828		(48,760)
Professional and technical services	425,913	218,413	198,572	146,284		(52,288)
Staff travel	75,000	56,000	50,400	43,283		(7,117)
Student travel	6,000	6,000	5,400	5,400		-
Utility services	-	-	-	-		-
Other purchased services	24,000	24,000	21,600	16,600		(5,000)
Supplies, materials and media	197,303	227,460	204,664	148,164		(56,500)
Other expenses	9,000	9,000	8,100	8,100		-
Capital outlay	-	-	-	-		-
Sub-total	11,876,128	9,772,868	9,503,554	9,469,729	84.00	(33,825)
30 Support Services - Students						
Certified salaries	3,275,964	3,107,735	3,133,633	3,161,712	40.05	28,079
Non-certified salaries	3,881,658	3,628,000	3,525,341	3,914,683	80.90	389,342
Employee benefits	7,128,280	4,226,675	4,217,154	4,312,509		95,355
Professional and technical services	105,710	145,300	355,770	510,018		154,248
Staff travel	14,144	5,600	5,040	4,743		(297)
Student travel	1,500	2,500	2,250	17,556		15,306
Other purchased services	90,250	7,500	6,750	10,750		4,000
Supplies, materials and media	256,008	303,929	186,885	217,705		30,820
Other expenses	426	4,066	3,659	4,609		950
Sub-total	14,753,940	11,431,305	11,436,482	12,154,285	120.95	717,803

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET BY FUNCTION AND OBJECT CODE
OPERATING FUND**

Function	2014-15 Actual Expenditures	2015-16 Apprvd-Rvsd Budget	2016-17 Approved Budget	2017-18 Approved Budget	FTE	Over(Under) 2016-17 Approved
35 Support Services - Instruction						
Certified salaries	1,981,398	2,171,581	1,591,297	1,499,300	17.10	(91,997)
Non-certified salaries	3,270,917	3,069,326	3,229,257	2,327,789	50.51	(901,468)
Employee benefits	5,017,233	3,250,960	3,042,862	2,361,812		(681,050)
Professional and technical services	800,773	933,377	844,539	1,362,299		517,760
Staff travel	50,550	34,550	31,095	75,403		44,308
Student travel	-	-	-	-		-
Utility services	322,200	322,200	183,200	173,900		(9,300)
Other purchased services	11,300	92,621	8,550	18,780		10,230
Supplies, materials and media	723,985	1,260,792	1,303,261	926,172		(377,089)
Other expenses	300	300	270	600		330
Equipment	135,000	278,000	-	-		-
Sub-total	12,313,656	11,413,707	10,234,331	8,746,055	67.61	(1,488,276)
40 School Administration						
Certified salaries	4,533,707	4,537,200	4,650,803	4,795,840	43.00	145,037
Employee benefits	4,779,837	2,838,926	2,914,730	2,929,296		14,566
Professional and technical services	2,000	2,000	1,800	-		(1,800)
Staff travel	53,500	52,800	47,520	27,280		(20,240)
Other purchased services	-	-	-	-		-
Supplies, materials and media	5,000	5,000	4,500	-		(4,500)
Other expenses	28,338	24,096	21,688	27,382		5,694
Sub-total	9,402,382	7,460,022	7,641,041	7,779,798	43.00	138,757
45 School Administration Support Services						
Certified salaries	-	-	-	-		-
Non-certified salaries	3,050,911	3,153,711	3,045,855	3,244,018	81.00	198,163
Employee benefits	2,499,489	2,048,316	2,000,090	2,066,937		66,847
Professional and technical services	8,000	6,200	6,180	6,180		-
Staff travel	4,000	2,200	1,980	3,999		2,019
Student travel	-	-	-	-		-
Utility services	587,291	583,956	583,956	538,956		(45,000)
Other purchased services	13,500	11,500	10,350	10,350		-
Supplies, materials and media	163,026	131,039	118,835	123,854		5,019
Other expenses	1,000	6,242	5,618	1,800		(3,818)
Equipment	-	-	-	-		-
Sub-total	6,327,217	5,943,164	5,772,864	5,996,094	81.00	223,230
51 District Administration						
Certified salaries	592,235	460,422	459,093	467,959	3.00	8,866
Non-certified salaries	546,209	483,048	492,761	342,625	4.00	(150,136)
Employee benefits	1,053,756	606,764	617,786	503,932		(113,854)
Professional and technical services	89,100	119,100	173,220	128,220		(45,000)
Staff travel	47,100	31,500	28,575	18,891		(9,684)
Other purchased services	33,401	39,118	35,746	30,100		(5,646)
Supplies, materials and media	54,522	44,050	40,860	35,320		(5,540)
Other expenses	589,470	327,670	554,848	203,858		(350,990)
Sub-total	3,005,793	2,111,672	2,402,889	1,730,905	7.00	(671,984)

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET BY FUNCTION AND OBJECT CODE
OPERATING FUND**

Function	2014-15 Actual Expenditures	2015-16 Apprvd-Rvsd Budget	2016-17 Approved Budget	2017-18 Approved Budget	FTE	Over(Under) 2016-17 Approved
55 District Administration - Support Services						
Certified salaries	44,302	37,910	38,145	38,675	0.50	530
Non-certified salaries	4,651,185	5,102,590	5,220,810	5,242,601	67.00	21,791
Employee benefits	3,973,547	3,370,598	3,489,162	3,379,156		(110,006)
Professional and technical services	1,045,565	1,080,834	1,174,372	1,300,835		126,463
Staff travel	30,450	23,600	34,290	41,539		7,249
Utility services	345,380	334,164	334,164	393,201		59,037
Other purchased services	286,315	255,390	229,851	282,073		52,222
Insurance premiums	1,015,000	1,153,277	1,209,702	1,194,702		(15,000)
Supplies, materials and media	322,850	583,205	294,445	338,135		43,690
Other expenses	24,070	21,965	19,922	24,356		4,434
Indirect costs	(610,000)	(570,000)	(663,533)	(663,533)		-
Equipment	221,000	251,000	241,000	407,657		166,657
Other capital outlay	-	-	-	-		-
Sub-total	<u>11,349,664</u>	<u>11,644,533</u>	<u>11,622,330</u>	<u>11,979,397</u>	67.50	357,067
60 Operations and Maintenance of Plant						
Non-certified salaries	9,291,416	9,241,746	9,001,360	8,456,259	165.30	(545,101)
Employee benefits	7,339,885	5,970,132	5,995,298	5,443,702		(551,596)
Professional and technical services	51,000	42,000	37,800	37,300		(500)
Staff travel	9,000	6,000	5,400	5,290		(110)
Utility services	863,079	818,952	782,099	870,655		88,556
Energy	6,593,030	5,806,270	5,361,498	5,954,838		593,340
Other purchased services	1,121,713	1,135,062	1,101,384	1,527,395		426,011
Insurance premiums	409,097	431,957	431,957	451,957		20,000
Supplies, materials and media	1,495,620	1,347,396	1,212,656	1,221,656		9,000
Other expenses	450	450	405	405		-
Equipment	90,000	20,000	20,000	20,000		-
Sub-total	<u>27,264,290</u>	<u>24,819,965</u>	<u>23,949,857</u>	<u>23,989,457</u>	165.30	39,600
70 Student Activities						
Certified salaries	1,254,917	1,144,223	1,145,778	1,051,988	1.50	(93,790)
Non-certified salaries	172,599	160,959	169,354	149,943	2.00	(19,411)
Employee benefits	1,093,026	506,953	489,724	431,598		(58,126)
Professional and technical services	212,801	140,782	136,703	97,002		(39,701)
Staff travel	5,000	4,500	4,050	3,290		(760)
Student travel	329,169	230,124	206,436	180,756		(25,680)
Other purchased services	20,450	53,803	48,423	54,223		5,800
Supplies, materials and media	90,786	93,039	122,946	87,983		(34,963)
Other expenses	43,072	49,500	58,610	58,400		(210)
Equipment	-	-	-	-		-
Sub-total	<u>3,221,820</u>	<u>2,383,883</u>	<u>2,382,024</u>	<u>2,115,183</u>	3.50	(266,841)
Transfers out	190,930	351,196	1,851,196	3,392,465	-	1,541,269
Fund Total	<u>\$ 245,624,490</u>	<u>\$ 204,601,848</u>	<u>\$ 206,865,586</u>	<u>\$ 204,868,931</u>	1,649.68	<u>\$ (1,996,655)</u>

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**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET AND PERSONNEL BY PROGRAM AND SUB-PROGRAM
OPERATING FUND**

Program	2016-17 Approved		2017-18 Approved		Over(Under) 2016-17		O(U) FTE
	Budget	FTE	Budget	FTE	Approved	FTE	
School Board	\$ 852,160	1.00	\$ 508,230	1.00	\$ (343,930)	-	
Superintendent							
Superintendent's Office	402,739	2.00	398,271	2.00	(4,468)	-	
Communications, Devel & Engagement	280,833	2.00	1,168,733	7.00	887,900	5.00	
Community and Public Relations	326,895	2.00	-	-	(326,895)	(2.00)	
Copying and Printing Services	391,448	2.00	-	-	(391,448)	(2.00)	
	<u>1,401,915</u>	<u>8.00</u>	<u>1,567,004</u>	<u>9.00</u>	<u>165,089</u>	<u>1.00</u>	
Administrative Services							
Administrative Services Office	373,535	2.00	384,055	2.00	10,520	-	
Accounting Services	1,471,857	12.00	1,363,737	12.00	(108,120)	-	
Procurement & Warehouse Services	1,294,019	12.00	1,197,481	9.00	(96,538)	(3.00)	
Business Services	2,221,953	1.00	2,139,498	1.00	(82,455)	-	
	<u>5,361,364</u>	<u>27.00</u>	<u>5,084,771</u>	<u>24.00</u>	<u>(276,593)</u>	<u>(3.00)</u>	
Human Resources							
Human Resources	2,527,707	17.50	2,325,165	16.50	(202,542)	(1.00)	
Recruiting & Staff Development	176,918	1.00	182,454	1.00	5,536	-	
	<u>2,704,625</u>	<u>18.50</u>	<u>2,507,619</u>	<u>17.50</u>	<u>(197,006)</u>	<u>(1.00)</u>	
Facilities Management							
Facilities Management Office	1,119,793	8.00	1,135,877	8.00	16,084	-	
Buildings & Utilities	10,119,692	28.00	10,543,574	27.00	423,882	(1.00)	
Custodial & Grounds	10,409,978	134.20	9,773,078	123.20	(636,900)	(11.00)	
Building Rentals	448,469	3.60	316,629	3.60	(131,840)	-	
	<u>22,097,932</u>	<u>173.80</u>	<u>21,769,158</u>	<u>161.80</u>	<u>(328,774)</u>	<u>(12.00)</u>	
Instruction and Supervision							
Elementary Instr and Supervision	314,393	1.50	317,254	1.50	2,861	-	
Secondary Instr and Supervision	497,471	1.50	881,490	5.50	384,019	4.00	
English Language Learners Program	1,572,210	23.05	1,766,978	26.05	194,768	3.00	
Leadership Development	54,000	-	26,560	-	(27,440)	-	
Native Youth Olympics	31,366	-	30,610	-	(756)	-	
S.M.A.R.T. Secondary Intervention	305,133	4.00	-	-	(305,133)	(4.00)	
Safe and Healthy Students	231,245	1.50	554,177	6.00	322,932	4.50	
Student Health	226,920	1.00	222,258	1.00	(4,662)	-	
Districtwide Safety Program	49,140	-	46,000	-	(3,140)	-	
	<u>3,281,878</u>	<u>32.55</u>	<u>3,845,327</u>	<u>40.05</u>	<u>563,449</u>	<u>7.50</u>	
Personalized Learning							
Personalized Learning	210,424	2.00	238,945	2.00	28,521	-	
E-Learning Labs	845,639	5.00	830,416	5.00	(15,223)	-	
B.E.S.T. Correspondence	1,198,975	6.20	1,196,569	6.20	(2,406)	-	
After Schools Program	264,135	1.35	323,641	1.45	59,506	0.10	
Regular Instruction Summer School	49,801	-	50,108	-	307	-	
Golden Heart Academy	438,957	4.30	450,436	4.30	11,479	-	
	<u>3,007,931</u>	<u>18.85</u>	<u>3,090,115</u>	<u>18.95</u>	<u>82,184</u>	<u>0.10</u>	

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET AND PERSONNEL BY PROGRAM AND SUB-PROGRAM
OPERATING FUND**

Program	2016-17 Approved		2017-18 Approved		Over(Under) 2016-17		O(U) FTE
	Budget	FTE	Budget	FTE	Approved	FTE	
Teaching & Learning							
Teaching & Learning	254,499	2.00	816,664	2.00	562,165	-	
Curriculum Office	563,463	4.00	541,656	4.00	(21,807)	-	
Districtwide Career & Tech Education	695,150	2.00	617,540	2.00	(77,610)	-	
Assessment & Intervention	276,666	-	590,960	1.00	314,294	1.00	
Instructional Curriculum Materials	654,630	-	189,650	-	(464,980)	-	
K-8 Intervention Program	1,162,804	19.00	-	-	(1,162,804)	(19.00)	
Library Media Services	414,560	2.00	456,189	2.50	41,629	0.50	
Professional Development	190,411	-	162,253	-	(28,158)	-	
Instructional Technology	593,762	4.00	413,881	2.50	(179,881)	(1.50)	
	<u>4,805,945</u>	<u>33.00</u>	<u>3,788,793</u>	<u>14.00</u>	<u>(1,017,152)</u>	<u>(19.00)</u>	
Special Education							
Special Education Support Services	8,778,926	85.00	8,813,705	84.00	34,779	(1.00)	
Special Education Instruction	22,955,623	276.80	22,480,926	276.80	(474,697)	-	
Special Education Extended Learning	1,831,348	15.40	1,844,767	15.40	13,419	-	
Special Education Summer School	372,823	-	371,214	-	(1,609)	-	
	<u>33,938,720</u>	<u>377.20</u>	<u>33,510,612</u>	<u>376.20</u>	<u>(428,108)</u>	<u>(1.00)</u>	
Information & Technology							
Technology Office	703,937	5.00	887,700	4.00	183,763	(1.00)	
Student Information Systems	881,468	6.00	917,302	6.00	35,834	-	
Business Information Systems	1,515,733	6.00	1,555,460	6.00	39,727	-	
Network and Computer Services	3,474,807	19.00	3,204,937	19.00	(269,870)	-	
	<u>6,575,945</u>	<u>36.00</u>	<u>6,565,399</u>	<u>35.00</u>	<u>(10,546)</u>	<u>(1.00)</u>	
Non-departmental							
Indirect Cost Recovery	(663,533)	-	(663,533)	-	-	-	
Transfers to Other Funds	1,851,196	-	3,392,465	-	1,541,269	-	
TRS/PERS On-Behalf Payments	13,119,151	-	11,643,138	-	(1,476,013)	-	
Reserve Teachers and Substitutes	109,072	-	109,072	-	-	-	
Association Presidents' Leave	103,214	1.00	105,178	1.00	1,964	-	
	<u>14,519,100</u>	<u>1.00</u>	<u>14,586,320</u>	<u>1.00</u>	<u>67,220</u>	<u>-</u>	
Elementary Schools							
Office of the Principal	5,557,341	54.00	6,034,526	57.00	477,185	3.00	
Instruction	42,173,524	354.05	43,053,925	372.05	880,401	18.00	
Support Services	5,463,368	70.14	5,474,783	70.14	11,415	-	
Activities	209,209	-	97,119	-	(112,090)	-	
Elementary Intervention Program	-	-	-	-	-	-	
	<u>53,403,442</u>	<u>478.19</u>	<u>54,660,353</u>	<u>499.19</u>	<u>1,256,911</u>	<u>21.00</u>	

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURE BUDGET AND PERSONNEL BY PROGRAM AND SUB-PROGRAM
OPERATING FUND**

Program	2016-17 Approved		2017-18 Approved		Over(Under) 2016-17		O(U)
	Budget	FTE	Budget	FTE	Approved	FTE	
Middle Schools							
Office of the Principal	2,084,831	20.00	1,900,091	19.00	(184,740)	(1.00)	
Instruction	10,345,903	87.00	9,353,220	77.50	(992,683)	(9.50)	
Support Services	2,527,444	29.00	2,543,570	29.00	16,126	-	
Activities	253,472	-	232,602	-	(20,870)	-	
	<u>15,211,650</u>	<u>136.00</u>	<u>14,029,483</u>	<u>125.50</u>	<u>(1,182,167)</u>	<u>(10.50)</u>	
Jr./Sr. High School							
Office of the Principal	544,246	5.00	539,475	5.00	(4,771)	-	
Instruction	3,274,951	28.00	2,615,050	22.00	(659,901)	(6.00)	
Support Services	566,290	6.50	568,740	6.50	2,450	-	
Activities	241,487	0.50	233,307	0.50	(8,180)	-	
	<u>4,626,974</u>	<u>40.00</u>	<u>3,956,572</u>	<u>34.00</u>	<u>(670,402)</u>	<u>(6.00)</u>	
Senior High Schools							
Office of the Principal	3,553,292	32.00	3,582,981	32.00	29,689	-	
Instruction	18,213,278	154.00	16,950,836	141.70	(1,262,442)	(12.30)	
Support Services	3,813,851	44.00	3,483,356	39.00	(330,495)	(5.00)	
Activities	1,459,204	3.00	1,357,582	3.00	(101,622)	-	
	<u>27,039,625</u>	<u>233.00</u>	<u>25,374,755</u>	<u>215.70</u>	<u>(1,664,870)</u>	<u>(17.30)</u>	
Charter Schools							
Boreal Sun	-	-	1,992,250	13.50	1,992,250	13.50	
Chinook Montessori	1,775,690	15.50	1,758,560	15.50	(17,130)	-	
Effie Kokrine Early College	1,842,370	14.50	1,815,710	14.00	(26,660)	(0.50)	
Star of the North Secondary	2,202,300	17.00	2,299,690	17.00	97,390	-	
Watershed	2,216,020	16.79	2,158,210	16.79	(57,810)	-	
	<u>8,036,380</u>	<u>63.79</u>	<u>10,024,420</u>	<u>76.79</u>	<u>1,988,040</u>	<u>13.00</u>	
Total Operating Fund	<u>206,865,586</u>	<u>1,677.88</u>	<u>204,868,931</u>	<u>1,649.68</u>	<u>(1,996,655)</u>	<u>(28.20)</u>	

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**EXPENDITURES BY PROGRAM AND OBJECT CATEGORY
OPERATING FUND**

Description	Salaries & Wages	Employee Benefits	Contracted Services	Supplies & Materials
By Program:				
School Board	107,178	47,358	143,776	16,290
Superintendent	804,980	448,608	286,226	17,635
Administrative Services	1,770,629	1,145,833	2,074,835	72,700
Human Resources	1,421,036	830,299	185,760	68,400
Facilities Management	8,369,765	5,138,422	7,036,910	1,203,656
Instruction and Supervision	2,228,514	1,198,460	309,042	106,660
Personalized Learning	1,611,503	736,024	415,185	326,503
Teaching & Learning	1,206,909	551,989	1,205,947	783,078
Special Education	20,563,037	10,483,726	1,960,323	495,426
Information & Technology	2,478,831	1,525,431	1,463,827	689,500
Non-Departmental	168,697	11,688,691	-	-
Elementary Schools	36,023,535	16,969,966	748,870	902,659
Middle Schools	9,232,641	4,341,439	188,284	258,983
Junior/Senior High School	2,599,062	1,207,557	78,087	70,507
Senior High Schools	16,468,562	7,654,368	536,505	651,948
Charter Schools	4,859,304	2,368,461	1,977,143	817,352
Fund Totals	<u>\$ 109,914,183</u>	<u>\$ 66,336,632</u>	<u>\$ 18,610,720</u>	<u>\$ 6,481,297</u>
Percent of Total Budget	<u>53.6%</u>	<u>32.4%</u>	<u>9.1%</u>	<u>3.2%</u>
2016-17 Approved	<u>\$ 111,165,931</u>	<u>\$ 69,409,258</u>	<u>\$ 16,691,823</u>	<u>\$ 7,436,520</u>
Over(Under)	(1,251,748)	(3,072,626)	1,918,897	(955,223)

Equipment	Other	2017-18 Approved Budget	% of Total	2016-17 Approved Budget	Over(Under) 2016-17 Approved	% Change
-	193,628	\$ 508,230	0.2%	\$ 852,160	\$ (343,930)	-40.4%
-	9,555	1,567,004	0.8%	1,401,915	165,089	11.8%
-	20,774	5,084,771	2.5%	5,361,364	(276,593)	-5.2%
-	2,124	2,507,619	1.2%	2,704,625	(197,006)	-7.3%
20,000	405	21,769,158	10.6%	22,097,932	(328,774)	-1.5%
-	2,651	3,845,327	1.9%	3,281,878	563,449	17.2%
-	900	3,090,115	1.5%	3,007,931	82,184	2.7%
40,000	870	3,788,793	1.8%	4,805,945	(1,017,152)	-21.2%
-	8,100	33,510,612	16.4%	33,938,720	(428,108)	-1.3%
407,657	153	6,565,399	3.2%	6,575,945	(10,546)	-0.2%
-	2,728,932	14,586,320	7.1%	14,519,100	67,220	0.5%
-	15,323	54,660,353	26.8%	53,403,442	1,256,911	2.4%
-	8,136	14,029,483	6.8%	15,211,650	(1,182,167)	-7.8%
-	1,359	3,956,572	1.9%	4,626,974	(670,402)	-14.5%
-	63,372	25,374,755	12.4%	27,039,625	(1,664,870)	-6.2%
-	2,160	10,024,420	4.9%	8,036,380	1,988,040	24.7%
<u>\$ 467,657</u>	<u>\$ 3,058,442</u>	<u>\$ 204,868,931</u>	<u>100.0%</u>	<u>\$ 206,865,586</u>	<u>\$ (1,996,655)</u>	<u>-1.0%</u>

0.2%

1.5%

100.0%

<u>\$ 301,000</u>	<u>\$ 1,861,054</u>	<u>\$ 206,865,586</u>
166,657	1,197,388	(1,996,655)

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
2017-18 APPROVED BUDGET**

**PERSONNEL COMPARISONS BY PROGRAM
OPERATING FUND**

Description	Exempt Profess Staff	Non-Exempt Hourly Staff	Principals/ Assistant Principals	FEA Certified Staff	ESSA Support Staff	Total 2017-18 Approved Positions	2016-17 Approved Positions	Over(Under) 2016-17 Positions
By Program:								
School Board	-	1.00	-	-	-	1.00	1.00	-
Superintendent	6.00	-	-	-	3.00	9.00	8.00	1.00
Administrative Services	13.00	-	-	-	11.00	24.00	27.00	(3.00)
Human Resources	7.00	10.50	-	-	-	17.50	18.50	(1.00)
Facilities Management	7.00	-	-	-	154.80	161.80	173.80	(12.00)
Instruction and Supervision	10.05	-	-	5.00	25.00	40.05	32.55	7.50
Personalized Learning	1.55	-	-	11.20	6.20	18.95	18.85	0.10
Teaching & Learning	6.00	-	-	2.00	6.00	14.00	33.00	(19.00)
Special Education	4.00	-	-	170.60	201.60	376.20	377.20	(1.00)
Information & Technology	11.00	-	-	-	24.00	35.00	36.00	(1.00)
Non-Departmental	-	-	-	0.50	0.50	1.00	1.00	-
Elementary Schools	0.05	-	20.00	364.50	114.64	499.19	478.19	21.00
Middle Schools	-	-	7.00	88.50	30.00	125.50	136.00	(10.50)
Junior/Senior High School	-	-	2.00	24.50	7.50	34.00	40.00	(6.00)
Senior High Schools	2.00	-	13.00	155.20	45.50	215.70	233.00	(17.30)
Charter Schools	-	-	-	52.15	24.64	76.79	63.79	13.00
Fund Totals	<u>67.65</u>	<u>11.50</u>	<u>42.00</u>	<u>874.15</u>	<u>654.38</u>	<u>1,649.68</u>	<u>1,677.88</u>	<u>(28.20)</u>
2016-17 Approved Budget	62.65	11.50	41.00	895.95	666.78	1,677.88		
Over(Under)	5.00	-	1.00	(21.80)	(12.40)	(28.20)		