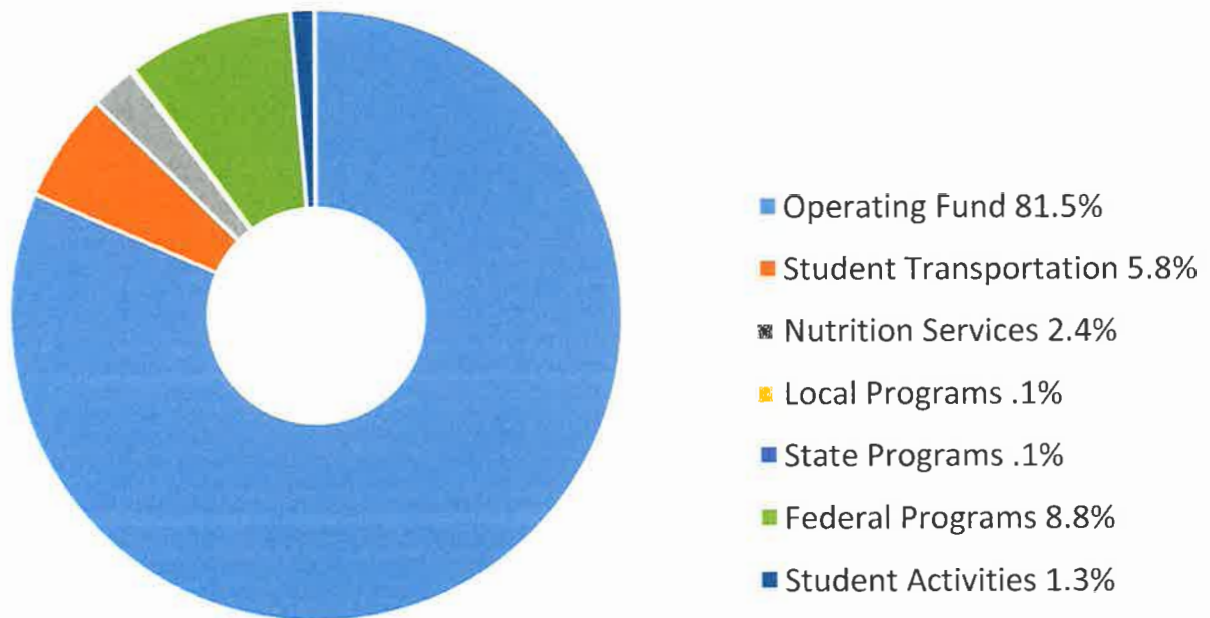


# Revenue Report - All Funds

Fairbanks North Star Borough School District  
2021-22 Approved Revised Budget

Fund Name	2021-22 Approved Revised Budget	2020-21 Approved Budget	Over(Under) 2020-21 Approved Budget
Operating Fund	\$ 191,158,653	\$ 210,014,127	\$ (18,855,474)
Student Transportation	\$ 13,536,006	\$ 13,674,423	\$ (138,417)
Nutrition Services	\$ 5,613,406	\$ 6,047,629	\$ (434,223)
Local Programs	\$ 275,000	\$ 275,000	\$ -
State Programs	\$ 100,000	\$ 100,000	\$ -
Federal Programs	\$ 20,715,166	\$ 11,000,000	\$ 9,715,166
Student Activities	\$ 3,000,000	\$ 3,000,000	\$ -
<b>Grand Total</b>	<b>\$ 234,398,231</b>	<b>\$ 244,111,179</b>	<b>\$ (9,712,948)</b>

## 2021-22 Approved Revised Budget ALL Funds Summary



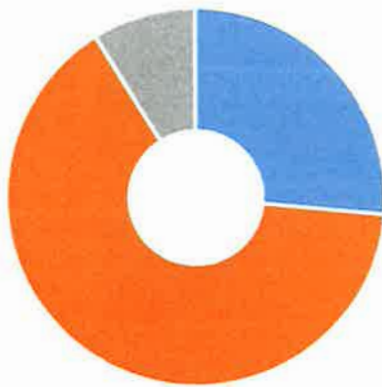
# Revenue Report - Operating Fund

Fairbanks North Star Borough School District  
2021-22 Approved Revised Budget

Operating Fund	2021-22 Approved- Revised Budget	*2020-21 Approved Budget	Over(Under) 2020-21 Approved Budget
<b>Local Revenues</b>			
Local Borough Contribution	\$ 49,445,400	\$ 49,045,400	\$ 400,000
Other Local Sources	\$ 457,000	\$ 457,000	\$ -
Correspondence Fees	\$ 25,000	\$ 25,000	\$ -
E-Rate Reimbursement	\$ 425,000	\$ 425,000	\$ -
Building Rental Fees	\$ 250,000	\$ 250,000	\$ -
<b>Local Revenue TOTAL</b>	<b>\$ 50,602,400</b>	<b>\$ 50,202,400</b>	<b>\$ 400,000</b>
<b>State Revenues</b>			
Foundation Funding	\$ 106,221,531	\$ 112,997,934	\$ (6,776,403)
Quality Schools Initiative	\$ 393,550	\$ 406,940	\$ (13,390)
On-base Schools Contract	\$ 1,450,000	\$ 1,450,000	\$ -
Other State Revenue	\$ 185,000	\$ 185,000	\$ -
TRS - On-Behalf	\$ 12,652,306	\$ 13,501,959	\$ (849,653)
PERS - On Behalf	\$ 2,732,100	\$ 3,103,613	\$ (371,513)
<b>State Revenue TOTAL</b>	<b>\$ 123,634,487</b>	<b>\$ 131,645,446</b>	<b>\$ (8,010,959)</b>
<b>Federal Revenues</b>			
Other Direct Federal (ROTC)	\$ 304,560	\$ 304,560	\$ -
Impact Aid	\$ 16,167,206	\$ 18,335,551	\$ (2,168,345)
Medicaid Reimbursement	\$ 450,000	\$ 550,000	\$ (100,000)
<b>Federal Revenue TOTAL</b>	<b>\$ 16,921,766</b>	<b>\$ 19,190,111</b>	<b>\$ (2,268,345)</b>
<b>Other Financing Sources</b>			
Fund Balance Utilization	\$ -	\$ 8,976,170	\$ (8,976,170)
<b>Other Financing Sources TOTAL</b>	<b>\$ -</b>	<b>\$ 8,976,170</b>	<b>\$ (8,976,170)</b>
<b>Operating Fund Revenue</b>	<b>\$ 191,158,653</b>	<b>\$ 210,014,127</b>	<b>\$ (18,855,474)</b>

\*On June 8, 2020, the Board of Education approved a final budget for the 2020-21 school year that reflected a Local Contribution of \$48,545,400. On July 14, 2020, the District received notice that the Fairbanks North Star Borough Local Contribution was increased to \$49,045,400, which was an increase of \$500,000. The additional \$500,000 revenue from the Local Contribution was offset by a \$500,000 reduction in Fund Balance Utilization.

## 2021-22 Approved Revised Budget Operating Fund Revenue



- Local Revenues 26.5%
- State Revenues 64.7%
- Federal Revenues 8.8%
- Other Financing Sources 0%

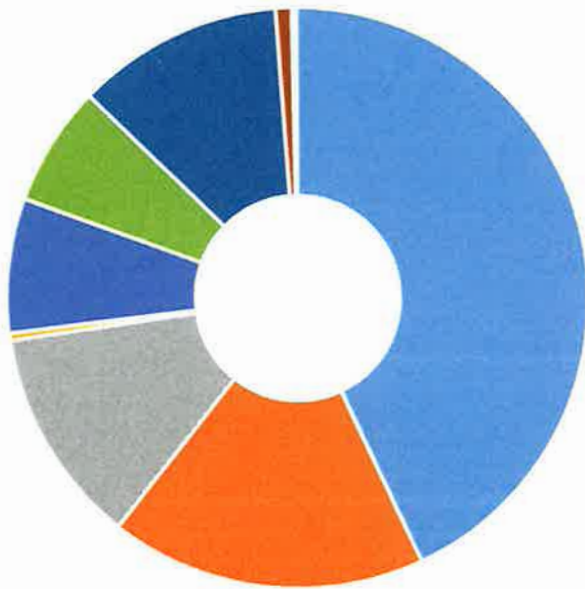
# Expenditure Report - Operating Fund by Function

Fairbanks North Star Borough School District  
 2021-22 Approved Revised Budget

Function	2021-22		2020-21	Over(Under) 2020-21
	Approved	Revised Budget		
Instruction	\$ 82,358,833	\$ 82,358,833	\$ 95,682,176	\$ (13,323,343)
Special Education	\$ 33,665,483	\$ 33,665,483	\$ 35,580,462	\$ (1,914,979)
Student Support Services	\$ 23,042,966	\$ 23,042,966	\$ 22,723,931	\$ 319,035
Instructional-Related Technology (E-Rate)*	\$ 722,777	\$ 722,777	\$ 722,777	\$ -
School Administration & Support Services	\$ 14,281,716	\$ 14,281,716	\$ 14,229,891	\$ 51,825
District Administration & Support Services	\$ 12,912,502	\$ 12,912,502	\$ 12,975,597	\$ (63,095)
Operations & Maintenance	\$ 22,008,082	\$ 22,008,082	\$ 25,070,708	\$ (3,062,626)
Student Activities	\$ 1,702,741	\$ 1,702,741	\$ 2,334,177	\$ (631,436)
Other	\$ 463,553	\$ 463,553	\$ 694,409	\$ (230,856)
<b>Grand Total</b>	<b>\$ 191,158,653</b>	<b>\$ 191,158,653</b>	<b>\$ 210,014,127</b>	<b>\$ (18,855,474)</b>

\*State of Alaska Uniform Chart of Accounts requires all E-Rate Technology purchases to be identified independently through this Function.

## 2021-22 Approved Revised Budget Operating Fund by Function



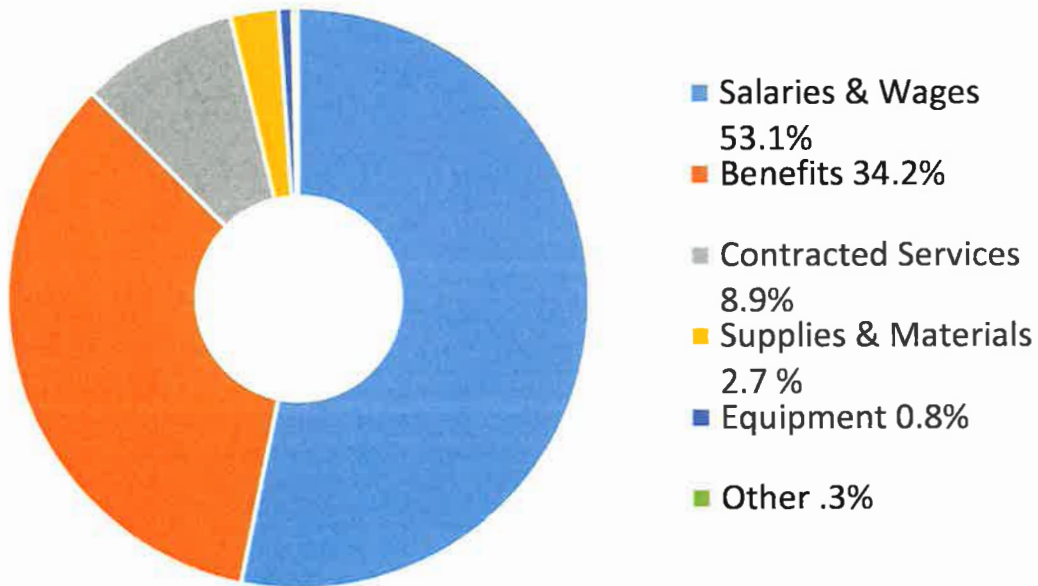
- Instruction 43.1%
- Special Education 17.6%
- Student Support Services 12.1%
- Instructional-Related Technology (E-Rate) 0.4%
- School Administration & Support Services 7.5%
- District Administration & Support Services 6.7%
- Operations & Maintenance 11.5%
- Student Activities .9%
- Other 0.2%

# Expenditure Report - Operating Fund by Category

Fairbanks North Star Borough School District  
 2021-22 Approved Revised Budget

Category	2021-22 Approved Revised Budget	2020-21 Approved Budget	Over(Under) 2020-21 Approved Budget
Salaries & Wages	\$ 101,846,286	\$ 112,995,544	\$ (11,149,257)
Benefits	\$ 65,395,756	\$ 72,093,935	\$ (6,698,179)
Contracted Services	\$ 16,832,051	\$ 17,309,019	\$ (476,968)
Supplies & Materials	\$ 5,068,462	\$ 4,815,543	\$ 252,919
Equipment	\$ 1,472,499	\$ 1,911,449	\$ (438,951)
Other	\$ 543,600	\$ 888,638	\$ (345,038)
<b>Grand Total</b>	<b>\$ 191,158,653</b>	<b>\$ 210,014,127</b>	<b>\$ (18,855,474)</b>

**2021-22 Approved Revised Budget  
 Operating Fund by Category**



# Operating Fund - By Object

Fairbanks North Star Borough School District  
 2021-22 Approved Revised Budget  
 Operating Fund

Object Code	Object Description	2021-22		% of Budget	Over(Under)
		Approved Revised Budget	2020-21 Approved Budget		2020-21 Approved Budget
13130	Principals/Assistants	\$4,917,684	\$ 5,043,345	2.57%	\$ (125,661)
13140	Exempt Salaries - TRS	\$1,867,353	\$ 1,965,926	0.98%	\$ (98,573)
13150	Certified Teachers	\$59,651,004	\$ 67,519,874	31.20%	\$ (7,868,870)
13160	Extra Duty Pay for Certified	\$785,589	\$ 858,680	0.41%	\$ (73,091)
13170	Supplemental Pay for Certified	\$509,948	\$ 527,948	0.27%	\$ (18,000)
13210	Exempt Salaries - PERS	\$5,411,140	\$ 5,718,700	2.83%	\$ (307,560)
13220	Board Member Compensation	\$73,200	\$ 73,200	0.04%	\$ -
13230	Non-Benefited Aides	\$0	\$ -	0.00%	\$ -
13240	Support Staff	\$25,509,632	\$ 28,126,794	13.34%	\$ (2,617,162)
13245	Overtime	\$342,360	\$ 337,360	0.18%	\$ 5,000
13250	Extra Duty Pay for Classified	\$0	\$ -	0.00%	\$ -
13255	Extra Duty Pay for Others	\$0	\$ -	0.00%	\$ -
13260	Shift Differential	\$0	\$ -	0.00%	\$ -
13270	Substitutes for Certified	\$1,962,985	\$ 1,956,999	1.03%	\$ 5,986
13290	Temporaries	\$815,391	\$ 866,718	0.43%	\$ (51,327)
13610	Health & Life Estimate	\$29,825,389	\$ 33,209,605	15.60%	\$ (3,384,216)
13620	Unemployment Estimate	\$152,551	\$ 169,197	0.08%	\$ (16,647)
13630	Worker's Compensation Estimate	\$762,754	\$ 845,987	0.40%	\$ (83,233)
13640	FICA	\$3,587,681	\$ 3,919,228	1.88%	\$ (331,547)
13650	TRS	\$21,141,080	\$ 23,018,668	11.06%	\$ (1,877,588)
13660	PERS	\$9,609,989	\$ 10,575,762	5.03%	\$ (965,773)
13690	Other Employee Benefits	\$316,312	\$ 355,487	0.17%	\$ (39,175)
24100	Professional & Technical	\$4,858,433	\$ 4,525,679	2.54%	\$ 332,754
24120	Auditing	\$60,000	\$ 60,000	0.03%	\$ -
24130	Risk Management	\$550,000	\$ 550,000	0.29%	\$ -
24140	Legal	\$270,291	\$ 280,510	0.14%	\$ (10,219)
24150	Medical	\$5,100	\$ 6,000	0.00%	\$ (900)
24170	Data Processing	\$0	\$ 10,235	0.00%	\$ (10,235)
24200	Travel	\$114,903	\$ 93,681	0.06%	\$ 21,222
24210	Mileage	\$94,973	\$ 97,847	0.05%	\$ (2,874)
24250	Student Travel	\$244,026	\$ 258,858	0.13%	\$ (14,833)
24275	Shuttle	\$0	\$ -	0.00%	\$ -
24277	Extra Curricular Travel	\$0	\$ -	0.00%	\$ -
24310	Water/Sewer	\$525,210	\$ 544,646	0.27%	\$ (19,436)
24320	Garbage	\$285,750	\$ 287,250	0.15%	\$ (1,500)
24330	Communication	\$851,010	\$ 844,210	0.45%	\$ 6,800
24335	Postage	\$20,000	\$ 50,000	0.01%	\$ (30,000)
24340	Snow Removal	\$0	\$ 2,700	0.00%	\$ (2,700)
24360	Electricity	\$3,531,378	\$ 3,821,814	1.85%	\$ (290,436)
24370	Natural Gas	\$413,594	\$ 479,492	0.22%	\$ (65,898)
24380	Heating Oil	\$642,583	\$ 840,823	0.34%	\$ (198,240)
24390	Other Energy	\$582,099	\$ 603,511	0.30%	\$ (21,412)
24400	Purchased Service	\$686,418	\$ 828,847	0.36%	\$ (142,429)
24403	Copier Charges	\$397,447	\$ 399,442	0.21%	\$ (1,995)
24405	Fingerprinting	\$4,686	\$ 6,686	0.00%	\$ (2,000)
24406	Fingerprinting Reimbursement	\$0	\$ -	0.00%	\$ -
24410	Rentals	\$1,521,727	\$ 1,533,056	0.80%	\$ (11,329)
24420	Building Repairs	\$54,600	\$ 92,300	0.03%	\$ (37,700)
24430	Equipment Repairs	\$133,164	\$ 131,773	0.07%	\$ 1,391
24440	Site Repairs	\$10,000	\$ 9,000	0.01%	\$ 1,000
24450	Insurance	\$974,659	\$ 950,659	0.51%	\$ 24,000
24460	Property/Other Insurance	\$0	\$ -	0.00%	\$ -
24500	Supplies	\$3,636,878	\$ 3,920,625	1.90%	\$ (283,747)
24501	Supplies Reimbursement	(\$70,000)	\$ (80,000)	-0.04%	\$ 10,000
24510	Software	\$517,084	\$ 545,526	0.27%	\$ (28,442)
24520	Textbooks	\$984,500	\$ 429,392	0.52%	\$ 555,108
24570	Equipment (\$500-\$4999)	\$733,503	\$ 958,447	0.38%	\$ (224,944)
24571	Reg Inst Equipment Replacement	\$638,996	\$ 723,002	0.33%	\$ (84,006)
24800	Student Tuition	\$200,000	\$ 200,000	0.10%	\$ -
24810	Tuition	\$362,463	\$ 471,698	0.19%	\$ (109,235)
24900	Dues & Fees	\$167,617	\$ 172,166	0.09%	\$ (4,549)
24920	Claims & Judgements	\$13,500	\$ 13,500	0.01%	\$ -
24940	Special Reservation	\$0	\$ 398	0.00%	\$ (398)
24950	Indirect Costs	(\$663,533)	\$ (663,533)	-0.35%	\$ -
35100	Equipment (\$5000 or greater)	\$100,000	\$ 230,000	0.05%	\$ (130,000)
35522	Xfer to Nutrition Services	\$463,553	\$ 177,177	0.24%	\$ 286,376
<b>Grand Totals</b>		<b>\$191,158,653</b>	<b>\$210,014,127</b>	<b>100.00%</b>	<b>(\$18,855,474)</b>

*General Fund  
Approved Revised .4*

School Name	2021-22 Staffing by Location			2020-21 Staffing by Location		Variance		
	Non Certified FTE	Certified FTE	Total FTE	Non Certified FTE	Certified FTE	Non Certified FTE	Certified FTE	Total Variance
Anderson Elementary	10.37	13.10	23.47	10.50	15.10	(0.13)	(2.00)	(2.13)
Anne Wien Elementary	9.80	18.20	28.00	10.50	24.40	(0.70)	(6.20)	(6.90)
Arctic Light Elementary	11.20	22.50	33.70	12.00	24.00	(0.80)	(1.50)	(2.30)
Barnette Magnet School	11.87	24.10	35.97	12.50	24.50	(0.63)	(0.40)	(1.03)
Crawford Elementary	7.87	14.60	22.47	7.50	16.60	0.37	(2.00)	(1.63)
Denali Elementary	9.30	17.80	27.10	9.00	20.90	0.30	(3.10)	(2.80)
Hunter Elementary	9.30	18.20	27.50	10.50	24.20	(1.20)	(6.00)	(7.20)
Joy Elementary	9.50	21.40	30.90	10.50	25.50	(1.00)	(4.10)	(5.10)
Ladd Elementary	10.80	24.50	35.30	12.00	26.10	(1.20)	(1.60)	(2.80)
Midnight Sun Elementary	9.80	19.40	29.20	11.00	24.50	(1.20)	(5.10)	(6.30)
Nordale Elementary	9.30	19.20	28.50	9.00	22.20	0.30	(3.00)	(2.70)
North Pole Elementary	9.50	19.40	28.90	10.50	22.50	(1.00)	(3.10)	(4.10)
Pearl Creek Elementary	9.80	24.00	33.80	11.00	28.00	(1.20)	(4.00)	(5.20)
Salcha Elementary	5.03	6.50	11.53	4.43	7.50	0.60	(1.00)	(0.40)
Ticasuk Brown Elementary	10.80	23.30	34.10	13.00	28.40	(2.20)	(5.10)	(7.30)
Two Rivers Elementary	5.67	6.80	12.47	5.00	8.70	0.67	(1.90)	(1.23)
University Park Elementary	9.73	23.60	33.33	10.50	27.80	(0.77)	(4.20)	(4.97)
Weller Elementary	10.87	19.70	30.57	11.00	27.40	(0.13)	(7.70)	(7.83)
Woodriver Elementary	9.80	22.60	32.40	11.00	27.80	(1.20)	(5.20)	(6.40)
Districtwide Elementary	86.40	-	86.40	106.30	15.80	(19.90)	(15.80)	(35.70)
<b>Total Elementary</b>	<b>266.71</b>	<b>358.90</b>	<b>625.61</b>	<b>297.73</b>	<b>441.90</b>	<b>(31.02)</b>	<b>(83.00)</b>	<b>(114.02)</b>

School Name	2021-22 Staffing by Location			2020-21 Staffing by Location		Variance		
	Non Certified FTE	Certified FTE	Total FTE	Non Certified FTE	Certified FTE	Non Certified FTE	Certified FTE	Total Variance
North Pole Middle School	14.40	31.40	45.80	12.00	37.00	2.40	(5.60)	(3.20)
Randy Smith Middle School	11.07	19.10	30.17	9.50	20.50	1.57	(1.40)	0.17
Ryan Middle School	13.40	26.10	39.50	11.50	25.50	1.90	0.60	2.50
Tanana Middle School	11.90	20.80	32.70	10.50	23.00	1.40	(2.20)	(0.80)
Districtwide Middle School	22.00	-	22.00	25.50	-	(3.50)	-	(3.50)
Ben Eielson Jr/Sr High School	13.03	22.00	35.03	11.50	25.30	1.53	(3.30)	(1.77)
Districtwide Jr/Sr High	1.00	-	1.00	2.00	-	(1.00)	-	(1.00)
Hutchison High School	11.53	26.00	37.53	10.50	27.50	1.03	(1.50)	(0.47)
Lathrop High School	22.93	50.20	73.13	23.00	55.40	(0.07)	(5.20)	(5.27)
North Pole High School	19.40	36.30	55.70	17.50	40.50	1.90	(4.20)	(2.30)
West Valley High School	22.27	49.40	71.67	20.00	60.50	2.27	(11.10)	(8.83)
Districtwide High School	38.50	5.50	44.00	46.50	8.00	(8.00)	(2.50)	(10.50)
<b>Total Secondary</b>	<b>201.43</b>	<b>286.80</b>	<b>488.23</b>	<b>200.00</b>	<b>323.20</b>	<b>1.43</b>	<b>(36.40)</b>	<b>(34.97)</b>

**2021-22 Approved Revised .4  
September 2021**

**FTE by Group**

Operating Fund	Non-Represented Professional Staff	Non Represented Hourly	Principals/Assistant Principals	Certificated	ESSA Support Staff	Total	2020-21 Approved Positions	Over(Under) 2020-21 Positions
Instruction				536.60	69.67	606.27	737.39	(131.12)
Special Ed Instruction	-		-	103.10	149.90	253.00	292.54	(39.54)
Special Ed Support Service	5.00		-	45.00	23.00	73.00	73.00	-
Support Services Student	10.10		-	44.00	81.50	135.60	134.80	0.80
Support Services Instruction	6.00		-	11.00	47.73	64.73	66.33	(1.60)
School Admin	-		41.00	-		41.00	43.00	(2.00)
School Admin Support	-		-	-	81.53	81.53	80.53	1.00
District Admin	8.00	3.00	-	-	3.00	14.00	16.00	(2.00)
District Admin Support	31.90	8.00	-	0.50	17.50	57.90	57.90	-
Facilities Maintenance	6.00		-	-	133.40	139.40	166.80	(27.40)
Student Activities	-		-	-	-	-	3.50	(3.50)
	67.00	11.00	41.00	740.20	607.24	1,466.44	1,671.79	(205.36)

**FTE by Function**

Operating Fund	Total	2020-21 Approved Positions	Over(Under) 2020-21 Positions	% Change
Instruction	606.27	737.39	(131.12)	-17.78%
Special Ed Instruction	253.00	292.54	(39.54)	-13.52%
Special Ed Support Service	73.00	73.00	-	0.00%
Support Services Instruction	64.73	66.33	(1.60)	-2.41%
Support Services Student	135.60	134.80	0.80	0.59%
School Admin	41.00	43.00	(2.00)	-4.65%
School Admin Support	81.53	80.53	1.00	1.25%
District Admin	14.00	16.00	(2.00)	-12.50%
District Admin Support	57.90	57.90	-	0.00%
Facilities Maintenance	139.40	166.80	(27.40)	-16.43%
Student Activities	-	3.50	(3.50)	-100.00%
	1,466.44	1,671.79	(205.35)	-12.28%

	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Alternative Learning Systems	1	1	1	3	0	0	2	1	0	15	25	21	56	71	197
Anderson Elementary	11	83	71	103	0	0	0	0	0	0	0	0	0	0	268
Anne Wien Elementary	10	48	51	44	52	31	55	26	0	0	0	0	0	0	317
Arctic Light Elementary	11	86	68	64	68	40	38	30	23	7	0	0	0	0	435
Barnette Magnet	0	45	46	48	49	49	49	49	39	35	0	0	0	0	409
Ben Eielson Jr./Sr. High	0	0	0	0	0	0	0	0	81	66	70	46	35	48	346
Boreal Sun Charter	1	20	22	24	23	23	24	22	21	14	0	0	0	0	194
Chinook Charter	0	16	15	16	16	16	16	16	24	15	0	0	0	0	150
Crawford Elementary	0	0	0	0	77	72	66	56	0	0	0	0	0	0	271
Denali Elementary	1	39	36	45	36	30	36	45	0	0	0	0	0	0	268
Discovery Peak Charter	0	21	23	21	19	22	21	22	18	20	0	0	0	0	187
Effie Kokrine Early College Charter	0	0	0	0	0	0	0	0	21	19	21	23	34	24	142
Fairbanks B.E.S.T.	0	30	53	46	41	47	50	41	60	51	62	49	68	62	660
Golden Heart Academy	0	0	0	0	0	0	0	0	0	0	7	7	7	7	28
Hunter Elementary	11	57	42	36	42	46	47	40	0	0	0	0	0	0	321
Hutchison High	0	0	0	0	0	0	0	0	0	0	124	114	90	72	400
Joy Elementary	9	36	48	45	45	48	55	28	11	8	0	0	0	0	333
Ladd Elementary	5	53	74	52	43	47	40	43	16	7	0	0	0	0	380
Lathrop High	0	0	0	0	0	0	0	0	0	0	277	244	239	140	900
Midnight Sun Elementary	8	66	43	52	55	56	58	0	0	0	0	0	0	0	338
Nordale Elementary	9	42	36	36	36	38	49	47	0	0	0	0	0	0	293
North Pole Elementary	9	59	58	51	62	55	43	0	0	0	0	0	0	0	337
North Pole High	0	0	0	0	0	0	0	0	0	0	208	150	157	121	636
North Pole Middle	0	0	0	0	0	0	0	175	185	163	0	0	0	0	523
Pearl Creek Elementary	8	43	49	51	59	62	55	69	0	0	0	0	0	0	396
Randy Smith Middle	0	0	0	0	0	0	0	0	125	148	0	0	0	0	273
Ryan Middle	0	0	0	0	0	0	0	0	202	201	0	0	0	0	403
Salcha Elementary	0	10	12	8	13	11	8	7	0	0	0	0	0	0	69
Tanana Middle	0	0	0	0	0	0	0	0	137	162	0	0	0	0	299
Ticasuk Brown Elementary	10	67	56	66	57	67	75	0	0	0	0	0	0	0	398
Two Rivers	0	9	6	8	12	7	10	11	3	12	0	0	0	0	78
University Park Elementary	8	41	56	57	48	43	40	37	0	0	0	0	0	0	330
Watershed Charter	0	22	22	22	23	22	23	23	20	22	0	0	0	0	199
Weller Elementary	1	57	43	62	68	49	42	61	0	0	0	0	0	0	383
West Valley High	0	0	0	0	0	0	0	0	0	0	241	240	243	187	911
Woodriver Elementary	3	55	50	65	66	55	61	62	0	0	0	0	0	0	417
<b>Totals</b>	<b>114</b>	<b>1006</b>	<b>981</b>	<b>1025</b>	<b>1010</b>	<b>936</b>	<b>963</b>	<b>911</b>	<b>986</b>	<b>964</b>	<b>1035</b>	<b>894</b>	<b>929</b>	<b>732</b>	<b>12486</b>