

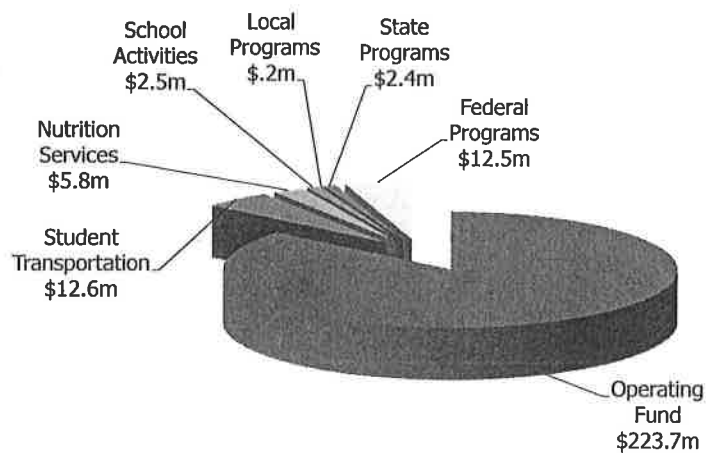
# Fairbanks North Star Borough School District

## Presentation to Board of Education on 2014-15 Proposed Budget



February 17, 2014

## Districtwide Budget Summary All Funds

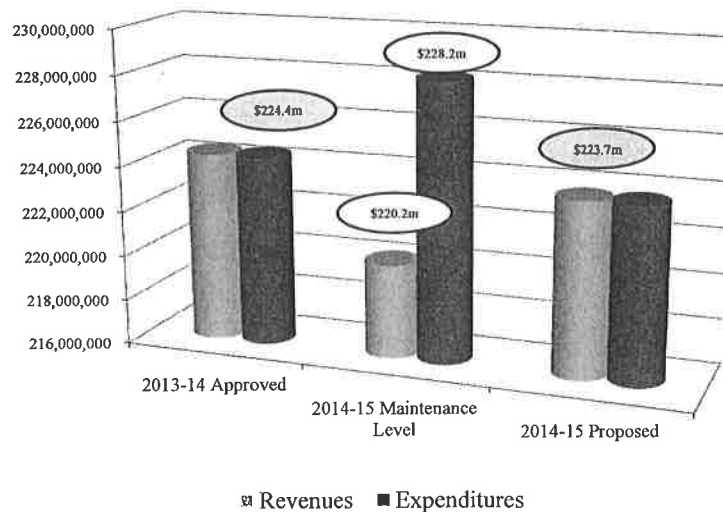


## Expenditure Summary All Funds

All Funds	2013-14 Approved Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
Operating Fund	224,425,260	223,716,640	(708,620)	-0.3%
Student Transportation	12,455,770	12,645,700	189,930	1.5%
Nutrition Services	6,088,860	5,795,960	(292,900)	-4.8%
School Activities	2,335,300	2,458,400	123,100	5.3%
Local Programs	187,100	182,890	(4,210)	-2.3%
State Programs	3,746,900	2,350,270	(1,396,630)	-37.3%
Federal Programs	12,615,490	12,506,440	(109,050)	-0.9%
<b>Total All Funds</b>	<b>\$261,854,680</b>	<b>\$259,656,300</b>	<b>\$(2,198,380)</b>	<b>-0.8%</b>

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## The 2014-15 Budget Process and Challenges Ahead

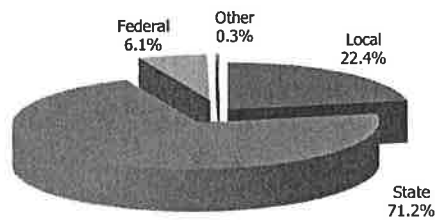


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## Operating Fund Revenue Summary

### Revenue Summary by Source

Local Revenue	\$ 50,273,080
State Revenue	159,176,530
Federal Revenue	13,640,460
Other Sources	626,570
	\$ 223,716,640



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## The 2014-15 Proposed Budget...

Funding Source	13-14 Budget	Change	14-15 Budget
Equals loss of state revenue due to increase in minimum required local contribution.		888,280	\$ 49,248,280
Other local funding	\$ 1,024,800	\$	\$ 1,024,800
Based on Oct count of "federally connected" children.		(50,070)	\$ 13,640,460
Use of fund balance	\$ 2,626,570	\$ (2,000,000)	\$ 626,570
State funding	\$ 158,723,360	\$ 453,170	\$ 159,176,530
Total	\$ 224,425,260	\$ (708,620)	\$ 223,716,640
Changes in State Funding:			
Enrollment, categorical sped, def		\$ (1,304,020)	
Min Required Local Contribution		\$ (888,280)	
Base Student Allocation (+\$100)		\$ 2,645,470	

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## Minimum Local Contribution

Foundation Formula		
Projected enrollments		14,036
Formula enrollment variables/adjustments	+	12,419
Adjusted average daily membership	=	26,455
Base student allocation (BSA)	x \$	5,780
Basic need	=~	\$ 152,908,397
Required local contribution	-	\$ (27,829,166)
Reduction related to federal impact aid	-	\$ (6,380,761)
State aid		<u>\$ 118,698,470</u>

### Minimum Local Contribution

Jan. 2013 value *	= \$10,501,572,030
	x 2.65 mills
Min LC deduct	\$ (27,829,166)
Jan. 2012 value	= \$10,166,370,790
Jan. 2013 value	= <u>\$10,501,572,030</u>
Change	\$ 335,201,240
	x 2.65 mill
Loss of State Rev	\$ (888,280)

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## Impact Aid Deduct

Foundation Formula		
Projected enrollments		14,036
Formula enrollment variables/adjustments	+	12,419
Adjusted average daily membership	=	26,455
Base student allocation (BSA)	x \$	5,780
Basic need	=~	\$ 152,908,397
Required local contribution	-	\$ (27,829,166)
Reduction related to federal impact aid	-	\$ (6,380,761)
State aid		<u>\$ 118,698,470</u>

### Impact Aid Deduct

Required Contr	= \$ 27,829,166
Local Revenue	= \$ 49,623,080
Req LC / LR	= 56.08%
Eligible for deduct	= \$ 12,641,929
Default %	x 90.00%
Req LC / LR %	= <u>x 56.51%</u>
	\$ 6,380,761

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## Operating Fund State Revenue

Categories	2013-14 Approved	2014-15 Proposed	Change
Foundation	\$118,241,900	\$ 118,698,470	\$ 456,570
Quality Schools	426,680	423,280	(3,400)
Supplemental Aid	2,693,960	2,693,960	-
Other State Revenue	112,000	112,000	-
On-base Schools	1,450,000	1,450,000	-
TRS/PERS On-behalf	35,798,820	35,798,820	-
State Revenue	<u>\$158,723,360</u>	<u>\$ 159,176,530</u>	<u>\$ 453,170</u>

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## Operating Fund Program Increases/Decreases

Program	2013-14 Approved Budget	2014-15 Proposed Budget	Increase (Decrease)	FTE
School Board	\$ 386,803	\$ 441,999	\$ 55,196	1.00
Superintendent	1,112,428	1,182,195	69,767	7.00
Research & Accountability	456,935	553,782	96,847	3.00
Administrative Services	5,526,665	5,746,088	219,423	33.50
Human Resources	1,078,647	1,292,593	213,946	10.50
Facilities Management	23,662,749	24,182,283	519,534	169.80
Instruction and Supervision	4,420,589	4,763,081	342,492	36.05
Student Support Services	2,845,535	2,848,546	3,011	19.80
Curriculum	2,810,566	2,763,997	(46,569)	15.00
Special Education	33,477,840	34,175,764	697,924	381.40
Technology	4,666,549	5,651,952	985,403	30.00
Non-Departmental	36,360,364	36,144,325	(216,039)	4.00
Elementary Schools	54,271,363	53,720,195	(551,168)	501.64
Middle Schools	14,938,464	13,900,945	(1,037,519)	131.80
Junior/Senior High School	4,502,723	4,279,666	(223,057)	37.50
Senior High Schools	26,892,430	24,916,237	(1,976,193)	224.80
Charter Schools	7,014,610	7,152,992	138,382	60.27
	<u>\$ 224,425,260</u>	<u>\$ 223,716,640</u>	<u>\$ (708,620)</u>	<u>1,667.06</u>

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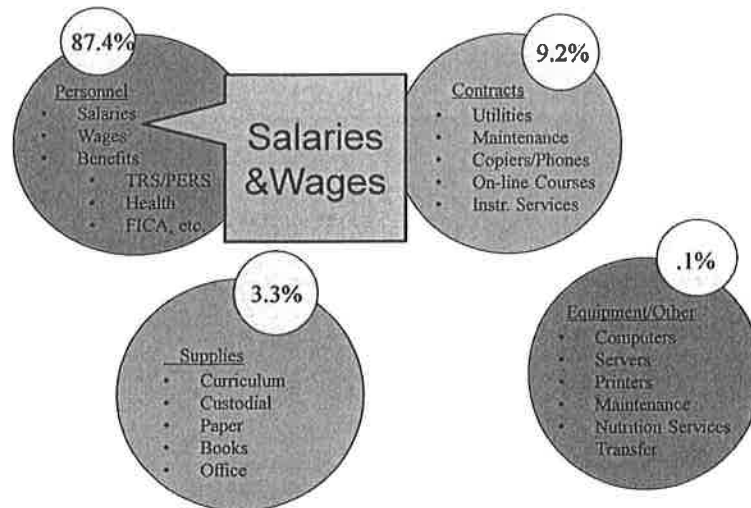
**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT  
EXPENDITURES BY FUNCTION - INSTRUCTIONAL COMPONENT  
2014-15 PROPOSED BUDGET**

2014-15 Proposed		
Regular Instruction	\$ 101,710,192	INSTRUCTION <b>78.0%</b>
Special Education Instruction	27,714,134	
Special Education Support-Students	10,893,868	
Support Services-Students	13,360,854	
Support Services-Instruction	11,928,680	
School Administration	8,651,941	NON- INSTRUCTION <b>22.0%</b>
School Administration Support Services	6,075,077	
District Administration	2,446,833	
District Administration-Support Services	11,101,079	
Operation and Maintenance	26,708,579	
Student Activities	2,933,675	
Transfers to Other Funds	190,930	
	<b>\$ 223,716,640</b>	

## Operating Fund by Expenditure Category



## What's Included in Operating Fund Expenditure Categories?



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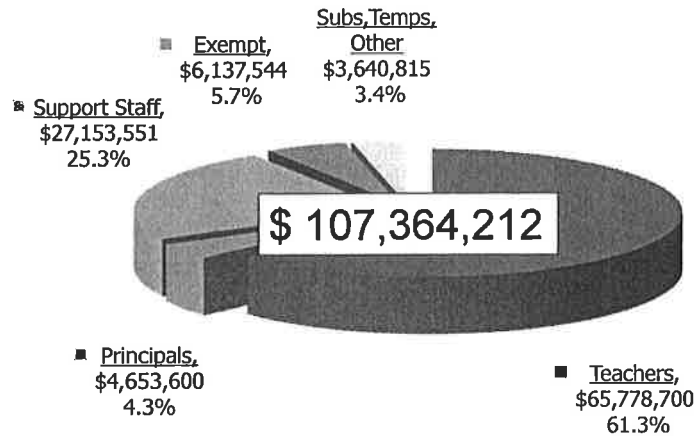
## Operating Fund Expenditures by Object

Categories	2013-14 Approved	2014-15 Proposed	% of Total	Change
Salaries & Wages	\$110,053,676	\$107,364,212	48.0%	\$ (2,689,464)
Benefits	86,812,089	88,065,603	39.4%	1,253,514
Contracted Services	20,073,190	20,571,610	9.2%	498,420
Supplies	7,350,735	7,363,909	3.3%	13,174
Equipment & Other	135,570	351,306	0.2%	215,736
Total Expenditures	\$224,425,260	\$223,716,640	100.0%	\$ (708,620)

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## Salaries & Wages...

(does not include benefit costs)



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## FNSBSD Average Class Sizes (Actual) Over 10 Years

	Elementary	Middle	Senior High
04-05	23.4	22.9	23.7
05-06	23.4	21.8	23.5
06-07	22.6	22.9	23.8
07-08	22.1	21.7	21.4
08-09	23.5	21.5	22.0
09-10	23.7	23.6	21.6
10-11	22.9	20.9	21.7
11-12	23.1	20.6	21.6
12-13	23.3	21.2	21.2
13-14	23.6	22.0	23.0

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## Average Class Size Targets in the 2014-15 Proposed Budget

	Kindergarten	Grades 1-3	Grades 4-6	Grades 7-9	Grades 10-12
10-11	22.0	23.5	25.5	25.0	26.5
11-12	22.0	23.5	25.5	25.0	26.5
12-13	22.0	23.5	25.5	25.0	26.5
13-14	22.5	24.0	26.0	26.5	28.5
14-15	+ -0-	+ 1.5	+1.5	+ 2.5	+ 3.5
Formula	22.5	25.5	27.5	29.0	32.0
Effective	22.5	25.5	27.5	~28.5	~28.5

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## How That Equates to Classroom Teachers

	2013-14 Approved Staffing Levels	Changes Based On Enrollments	Increasing Class Size Targets	2014-15 Proposed Staffing Levels
Elementary Schools	310.0	(1.0)	(16.0)	293.0
Middle Schools	90.0	(4.7)	(7.5)	77.8
Jr/Sr High Schools	28.0		(2.0)	24.0
Senior High Schools	150.0	(4.2)	(14.0)	131.8
	578.0	(9.9)	(39.5)	526.6

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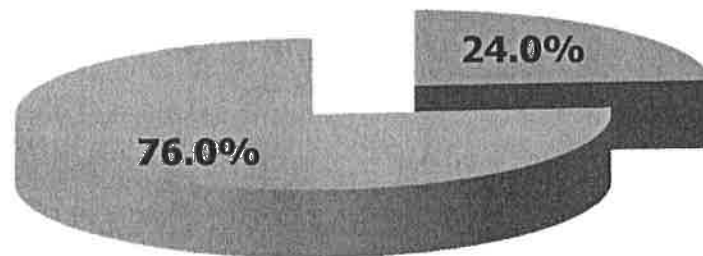
## **Program Budgets**

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# Elementary Schools Summary

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■ Elementary Schools   ■ Other Operating Funds

Elementary Schools	2013-14 Approved	2014-15 Proposed	Change
Office of the Principal	\$ 5,678,610	\$ 5,742,858	\$ 64,248
Instructional Programs	40,662,539	39,999,520	(663,019)
Support Services	5,805,621	5,767,711	(37,910)
Student Activities	243,899	233,975	(9,924)
Intervention Program	637,262	637,262	-
Elementary RTI Initiative	1,243,432	1,338,869	95,437
<b>Total</b>	<b>\$ 54,271,363</b>	<b>\$ 53,720,195</b>	<b>\$ (551,168)</b>

Targeted Class Size:		FY15	Enrollment:	
Kindergarten (Flex)	=	22.5	FY14 Budget	7,441
Grades 1-3	+1.5 =	25.5	FY15 Budget	<u>7,430</u>
Grades 4-6	+1.5 =	27.5		- 11
*2013-14 Grades K-6 Avg. = 23.6			FY14 "Actual" = 7,409	

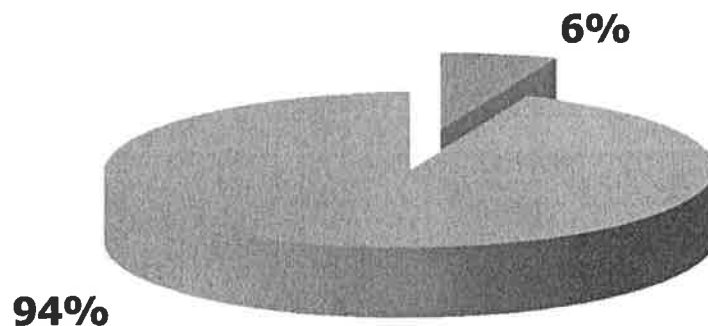
PERSONNEL SUMMARY			
	2013-14 Approved	2014-15 Proposed	Change
<b>Professional Staff</b>			
RTI Coordinator	0.50	0.50	-
<b>Certificated Staff:</b>			
Principals	20.00	20.00	-
Classroom Teachers	310.00	293.00	(17.00)
Art Teachers	5.00	4.00	(1.00)
General Music Teachers	18.00	18.00	-
Instru Music Teachers	10.50	10.50	-
Physical Ed Teachers	17.00	17.00	-
Counselors	18.00	18.00	-
<b>Support Staff:</b>			
Library Associates	18.14	18.14	-
Nurses	18.50	18.50	-
Secretarial Support	37.00	37.00	-
Behavior Intervention Aide	18.00	18.00	-
RTI Assistant	26.50	26.50	-
Teaching Assistants	1.50	1.50	-
	1.00	1.00	-
<b>Staffing:</b>	519.64	501.64	(18.00)
Enrollment	- 1.0		
PTR Increases	- <u>16.0</u>		
	- 17.0		

# Elementary Schools

BUDGET SUMMARY			
	2013-14 Approved	2014-15 Proposed	Change
Salaries & Wages	\$ 35,862,075	\$35,016,129	\$ (845,946)
Employee Benefits	15,748,241	16,112,354	364,113
Contracted Services	1,470,897	1,452,934	(17,963)
Supplies & Materials	1,177,491	1,126,029	(51,462)
Other	12,659	12,749	90
<b>Total</b>	<b>\$ 54,271,363</b>	<b>\$53,720,195</b>	<b>\$ (551,168)</b>

SIGNIFICANT BUDGET CHANGES		
	FTE	Amount
1 Enrollment impacts	(1.00)	(108,530)
2 Increase PTR	(16.00)	(1,736,480)
3 Districtwide Art Teacher	(1.00)	(108,530)
4 Temporary support		(48,180)
5 Communication		(26,387)
6 Supply budgets (~4.5%)		(56,682)
7 Other personnel/benefit changes		1,519,887
8 Other non-personnel changes		13,734
	<u>(18.00)</u>	<u>(551,168)</u>

# Middle Schools Summary



■ Middle Schools   ■ Other Operating Funds

	2013-14	2014-15	
Middle Schools	Approved	Proposed	Change
Office of the Principal	\$ 1,997,732	\$ 1,976,158	\$ (21,574)
Instructional Programs	10,347,127	9,285,609	(1,061,518)
Support Services	2,309,418	2,357,722	48,304
Student Activities	284,187	281,456	(2,731)
Total	\$ 14,938,464	\$ 13,900,945	\$ (1,037,519)

**Staffing:**

Enrollment - 4.7  
 PTR Increases - 7.5  
 - 12.2

**Enrollment:**

FY14 Budget 1,958  
 FY15 Budget 1,861  
 - 97  
 FY14 "Actual" = 1,851

## Middle Schools

### PERSONNEL SUMMARY

	2013-14 Approved	2014-15 Proposed	Change
<b>Certificated Staff:</b>			
Principals	4.00	4.00	-
Assistant Principals	4.00	4.00	-
Classroom Teachers	90.00	77.80	(12.20)
Counselors	7.00	7.00	-
Librarians	4.00	4.00	-
<b>Support Staff:</b>			
Nurses	4.00	4.00	-
Secretarial Support	12.00	12.00	-
Drug Prevention Specialists	4.00	4.00	-
Library Assistants	4.00	4.00	-
Pool Aides	2.00	2.00	-
Intervention Room Aides	4.00	4.00	-
School Safety Assistants	5.00	5.00	-
<b>Total</b>	<b>144.00</b>	<b>131.80</b>	<b>(12.20)</b>

**Targeted Class Size:** FY15  
 Grades 7-8 +2.5 = 29.0  
 \* 2013-14 Grades 7-8 Avg. = 22.0

# Middle Schools

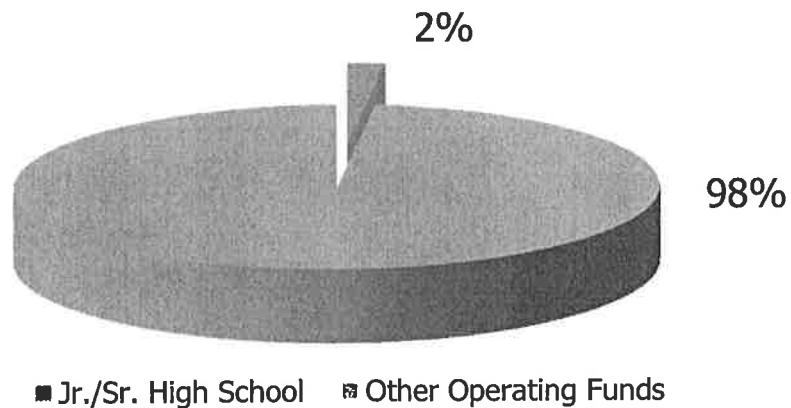
BUDGET SUMMARY			
	2013-14	2014-15	
	Approved	Proposed	Change
Salaries & Wages	\$ 9,939,408	\$ 9,123,689	\$ (815,719)
Employee Benefits	4,411,746	4,235,157	(176,589)
Contracted Services	243,615	215,824	(27,791)
Supplies & Materials	337,347	320,427	(16,920)
Other	6,348	5,848	(500)
Total	\$ 14,938,464	\$ 13,900,945	\$ (1,037,519)

SIGNIFICANT BUDGET CHANGES		
	FTE	Amount
1 Enrollment impacts	(4.70)	(510,091)
2 Increase PTR	(7.50)	(813,975)
3 Communication		(23,660)
4 Supply budgets (~ - 4.5%)		(30,354)
5 Other personnel/benefit changes		331,758
6 Other non-personnel changes		8,803
	(12.20)	\$ (1,037,519)



# Jr./Sr. High School Summary

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Jr./Sr. High Schools	2013-14 Approved	2014-15 Proposed	Change
Office of the Principal	\$ 537,131	\$ 533,614	\$ (3,517)
Instructional Programs	3,100,247	2,872,415	(227,832)
Support Services	595,138	604,722	9,584
Student Activities	270,207	268,915	(1,292)
<b>Total</b>	<b>\$ 4,502,723</b>	<b>\$ 4,279,666</b>	<b>\$ (223,057)</b>

**Enrollment:**

FY14 Budget 387

FY15 Budget 386

- 1

FY14 "Actual" =399

**Staffing:**PTR Increases - 2.0

- 2.0

**St. / St. High Schools****PERSONNEL SUMMARY**

	2013-14 Approved	2014-15 Proposed	Change
<b>Certificated Staff:</b>			
Principals	1.00	1.00	-
Assistant Principals	1.00	1.00	-
Classroom Teachers	24.00	22.00	(2.00)
JROTC Teachers	2.00	2.00	-
Counselors	2.00	2.00	-
Librarians	1.00	1.00	-
Activites Coordination	0.50	0.50	-
<b>Support Staff:</b>			
Nurses	1.00	1.00	-
Secretarial Support	3.00	3.00	-
Counseling Tech	1.00	1.00	-
Library Assistants	1.00	1.00	-
Intervention Room Aides	1.00	1.00	-
School Safety Assistants	1.00	1.00	-
<b>Total</b>	<b>39.50</b>	<b>37.50</b>	<b>(2.00)</b>

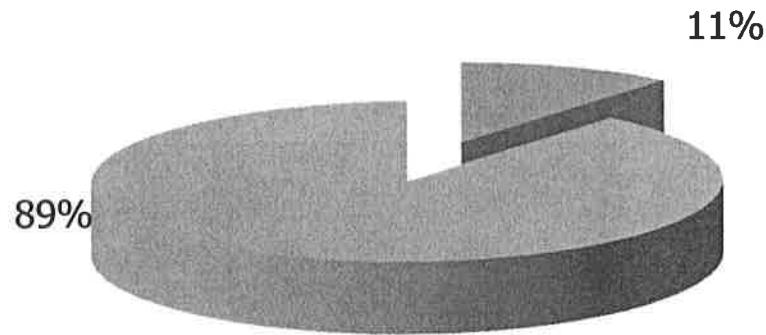
## Jr./Sr. High Schools

BUDGET SUMMARY			
	2013-14	2014-15	
	Approved	Proposed	Change
Salaries & Wages	\$ 3,017,660	\$ 2,826,054	\$ (191,606)
Employee Benefits	1,296,127	1,269,797	(26,330)
Contracted Services	94,891	92,682	(2,209)
Supplies & Materials	92,833	89,921	(2,912)
Other	1,212	1,212	-
Total	\$ 4,502,723	\$ 4,279,666	\$ (223,057)

SIGNIFICANT BUDGET CHANGES		
	FTE	Amount
1 Increase PTR	(2.00)	(217,060)
2 Supply budgets		(2,395)
3 Other personnel/benefit changes		(876)
4 Other non-personnel changes		(2,726)
	(2.00)	\$ (223,057)

# Senior High Schools Summary

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■ Senior High Schools    ▨ Other Operating Funds

Senior High Schools	2013-14 Approved	2014-15 Proposed	Change
Office of the Principal	\$ 3,346,927	\$ 3,402,990	\$ 56,063
Instructional Programs	17,472,483	15,859,408	(1,613,075)
Support Services	4,458,989	4,037,620	(421,369)
Student Activities	1,614,031	1,616,219	2,188
<b>Total</b>	<b>\$ 26,892,430</b>	<b>\$ 24,916,237</b>	<b>\$ (1,976,193)</b>

<u>Targeted Class Size:</u>		<u>FY15</u>
Grades 9-12	+3.5	32.0
* 2013-14 Grade 9-12 Avg. = 23.0		

<u>Enrollment:</u>	
FY14 Budget	3,228
FY15 Budget	<u>3,133</u>
	- 95
FY14 "Actual" = 3,154	

PERSONNEL			
<b>Exempt Staff:</b>			
Activity Coordination			
<b>Certificated Staff:</b>			
Principals	4.00	4.00	-
Assistant Principals	9.00	9.00	-
Classroom Teachers	144.00	125.80	(18.20)
JROTC Teachers	6.00	6.00	-
Counselors	15.00	13.00	(2.00)
Librarians	4.00	4.00	-
Activity Coordination	1.00	1.00	-
<b>Support Staff:</b>			
Nurses	4.00	4.00	-
Drug Prevention Specialist	4.00	4.00	-
Secretarial Support	20.00	20.00	-
Counseling Tech	4.00	4.00	-
Library Assistants	7.00	7.00	-
Intervention Room Aides	4.00	4.00	-
ANE Aides	3.00	3.00	-
Teen Options Prg. Assistants	4.00	4.00	-
School Sa			
<u>Staffing</u>		<u>FTE</u>	
Total	Enrollments	(4.20)	(20.20)
	Increase PTR	(14.00)	
		<u>(18.20)</u>	

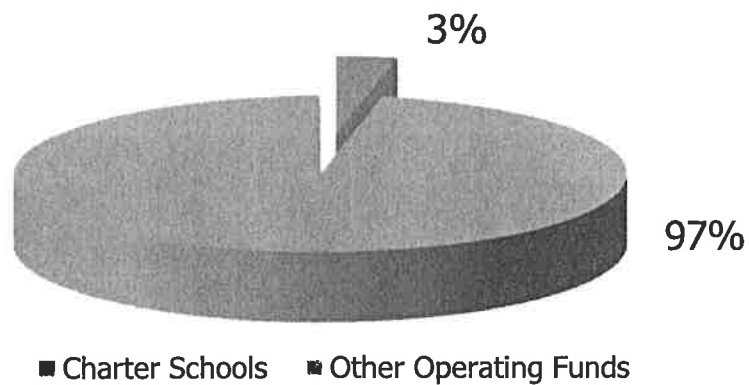
# Senior High Schools

BUDGET SUMMARY			
	2013-14	2014-15	
	Approved	Proposed	Change
Salaries & Wages	\$ 17,578,079	\$ 16,022,309	\$ (1,555,770)
Employee Benefits	7,710,197	7,341,650	(368,547)
Contracted Services	775,656	750,206	(25,450)
Supplies & Materials	786,020	752,621	(33,399)
Other	42,478	49,451	6,973
Total	\$ 26,892,430	\$ 24,916,237	\$ (1,976,193)

SIGNIFICANT BUDGET CHANGES		
	FTE	Amount
1 Enrollment impacts	(4.20)	(455,826)
2 Increase PTR	(14.00)	(1,519,420)
3 Counselors	(2.00)	(217,060)
4 Communication		(17,180)
5 Accreditation support		(10,350)
6 Supply budgets (~ - 4.5%)		(42,783)
7 Other personnel/benefit changes		267,989
8 Other non-personnel changes		18,437
	(20.20)	\$ (1,976,193)

# Charter Schools

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Charter Schools	2013-14 Approved	2014-15 Proposed	Change
Chinook Montessori	\$ 1,575,920	\$ 1,576,601	\$ 681
Effie Kokrine	1,576,060	1,639,605	63,545
Star of the North	1,956,070	1,954,213	(1,857)
Watershed	1,906,560	1,982,573	76,013
<b>Total</b>	<b>\$ 7,014,610</b>	<b>\$ 7,152,992</b>	<b>\$ 138,382</b>

# Chart

Enrollment:

FY14 Budget 698

FY14 Budget 702

+ 4

2013-14 "Actuals" = 713

## PERSONNEL SUMMARY

	2013-14 Approved	2014-15 Proposed	Change
<b>Certificated Staff:</b>			
Principals	1.00	1.00	-
Classroom Teachers	36.40	35.90	(0.50)
Special Education	4.00	4.00	-
Counselor	1.00	1.00	-
<b>Support Staff:</b>			
Secretarial Support	5.00	5.00	-
Custodians	2.00	2.00	-
Counseling Technician	1.00	1.00	-
Teaching Assistants	6.00	6.00	-
Special Education Aide	4.37	4.37	-
<b>Total</b>	<b>60.77</b>	<b>60.27</b>	<b>(0.50)</b>



# Charter Schools

BUDGET SUMMARY			
	2013-14 Approved	2014-15 Proposed	Change
Salaries & Wages	\$ 3,607,079	\$ 3,654,286	\$ 47,207
Employee Benefits	1,657,017	1,766,248	109,231
Contracted Services	1,342,520	1,313,005	(29,515)
Supplies & Materials	407,994	419,453	11,459
Total	\$ 7,014,610	\$ 7,152,992	\$ 138,382

SIGNIFICANT BUDGET CHANGES		
	FTE	Amount
1 Certificated staff	(0.50)	(54,265)
2 Services & Supplies		(18,056)
3 Other personnel/benefit changes		210,703
	(0.50)	\$ 138,382