

**FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION
June 1, 2015**

**6:30 p.m.
SPECIAL MEETING:
Approve Resolution 2016-01:
Adoption of the FY 2015-16 School District Approved Budget**

Board Room - 520 Fifth Avenue
School District Administrative Center

AGENDA

1. **Call to Order**

2. **OUR MISSION** is to provide an excellent and equitable education in a safe, supportive environment so all students can become productive members of a diverse and changing society.

3. **Roll Call**
 - Heidi Haas, President
 - Wendy Dominique, Vice President
 - Allyson Lambert, Treasurer
 - Lisa Gentry, Clerk
 - Sue Hull, Member
 - Michael O'Brien, Member
 - Sean Rice, Member

4. **Public Comments:** *Comments limited to items on the agenda only.*

5. **Resolution 2016-01: Adoption of the FY 2015-16 School District Approved Budget**

6. **Board Comments/Announcements**

7. **Adjournment**

Executive Session: The board reserves the right to enter into executive session on any agenda item as and to the extent allowed for in State law. Executive sessions will be entered into by motion for the following subjects as permitted by law: (1) matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; (2) subjects that tend to prejudice the reputation and character of any person, provided that the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential; (4) matters involving consideration of government records that by law are not subject to public disclosure. Motions to go into executive session should specify the subject of the proposed executive session without defeating the purpose of addressing the subject in private. Reference: AS 44.62.310 and Board Policy 264, D.

FAIRBANKS NORTH STAR BOROUGH BOARD OF EDUCATION

RESOLUTION 2016-01

ADOPTION OF 2015-16 SCHOOL DISTRICT APPROVED BUDGET

WHEREAS, Alaska School Laws require districts to submit their budget for each fiscal year to the State Department of Education no later than July 15 of the fiscal year; and

WHEREAS, School Board Policy requires the opportunity for public comment after final budget adjustments have been made for changes in estimated local, state, or federal revenues; and

WHEREAS, the School District's 2015-16 Approved Budgeted Revenue for all funds as presented below totals \$279,501,646 and Approved Budgeted Expenditures for all funds as presented below totals \$274,886,416.

NOW, THEREFORE, BE IT RESOLVED by the Fairbanks North Star Borough Board of Education, the 2015-16 School District Approved Budget is hereby adopted as presented below:

Section 1. Operating Fund

The Operating Fund is used to account for all financial transactions of the district except those required to be accounted for in other funds. Annual appropriations lapse at year-end, except for that portion related to encumbered amounts. 2015-16 Operating Fund estimated revenues and appropriations by state mandated function are:

Estimated Revenues

Local Sources	\$	56,436,000
State Revenue		173,436,090
Federal Revenue		13,324,300
Other Financing Sources		1,911,426
	\$	245,107,816

Appropriation by Function

Instruction	\$	114,956,471	706.90
Special Education Instruction		29,983,538	285.17
Special Education Support Services - Students		11,743,821	88.00
Support Services - Students		13,758,746	109.30
Support Services - Instruction		11,833,379	79.19
School Administration		9,254,511	41.00
School Administration Support Services		6,252,176	77.00
District Administration		2,365,373	10.00
District Administration - Support Services		12,070,040	68.50
Operations and Maintenance of Plant		25,139,137	173.80
Student Activities		2,784,198	1.00
Transfer to Special Revenue Funds		351,196	
	\$	240,492,586	1,639.86

Fund Balance Adjustment

Increase in Fund Balance	\$	4,615,230
	\$	4,615,230

Section 2. Student Transportation Special Revenue Fund

The Student Transportation Fund is used to account for revenues and expenditures for student transportation to and from school and other district approved transportation services. Annual appropriations lapse at year-end to the Transportation Fund, except for that portion related to encumbered amounts. 2015-16 Student Transportation Fund estimated revenues and appropriations are:

Student Transportation	Budget Amount
Estimated Revenues	
State Revenue	\$ 11,921,400
Use of Fund Balance	1,136,520
	\$ 13,057,920
Appropriation by Function	
Student Transportation	\$ 13,057,920
	\$ 13,057,920

Section 3. Nutrition Services Special Revenue Fund

Nutrition Services accounts for the district's student nutrition program, and is funded through charges for meals, proceeds received under the National School Lunch Program, and an operating fund subsidy. Annual appropriations lapse at year-end to the Nutrition Services Fund, except for that portion related to encumbered amounts. 2015-16 Nutrition Services Fund estimated revenues and appropriations are:

Nutrition Services	Budget Amount
Estimated Revenues	
Local Sources	\$ 1,789,426
Federal Sources	3,639,888
Transfer from Operating Fund	351,196
	\$ 5,780,510
Appropriation by Function	
Food Services	\$ 5,780,510
	\$ 5,780,510

Section 4. School Activities Special Revenue Fund

The School Activities Fund accounts for revenues and expenditures of district controlled activity funds. School activity funds are non-lapsing funds and are budgeted in one control account for budgetary purposes only. 2015-16 Student Activities Fund estimated revenues and appropriations are:

School Activities	Amount
Estimated Revenues	
Local Sources	\$ 2,577,880
	\$ 2,577,880
Appropriation by Function	
Student Activities	\$ 2,577,880
	\$ 2,577,880

Section 5. Local Programs Special Revenue Fund

The Local Programs Fund accounts for programs funded by non-federal and non-state sources. Appropriations do not lapse at year end. Subsequent appropriations to the Local Programs Fund requires School Board action by individual program. 2015-16 Local Programs Fund estimated revenues and appropriations by function are:

Local Program	Budget Amount
Estimated Revenues	
Local Sources	\$ 199,500
	\$ 199,500
Appropriations by Program	
Support Services - Students	\$ 68,000
Support Services - Instruction	131,500
	\$ 199,500

Section 6. State Programs Special Revenue Fund

The State Programs Fund accounts for programs funded by various state sources, and may be supplemented with transfers from the operating fund. Each individual program in the State Programs Fund requires acceptance by the School Board before appropriations are authorized. Appropriations lapse according to the terms of each individual grant agreement. The total amount presented here is informational only, to indicate the estimated level of state support, and does not represent authorized appropriations. 2015-16 State Programs Fund estimated support by function is:

State Programs	Amount
Estimated Revenues	
State Sources	\$ 2,036,800
	\$ 2,036,800
Estimated State Support by Function	
Instruction	\$ 799,700
Support Services - Students	1,173,000
Support Services - Instruction	64,100
	\$ 2,036,800

Section 7. Federal Programs Special Revenue Fund

The Federal Programs Fund accounts for programs funded by revenue sources received directly from the federal government or passed through the State of Alaska. Each individual program in the Federal Programs Fund requires acceptance by the School Board before appropriations are authorized. Appropriations lapse according to the terms of each individual grant agreement. The total amount presented here is informational only, to indicate the estimated level of federal support, and does not represent authorized appropriations. 2015-16 Federal Programs Fund estimated support by function is:

Federal Programs	Amount
Estimated Revenues	
Federal Sources	\$ 10,741,220
	\$ 10,741,220
Estimated Federal Support by Function	
Instruction	\$ 4,573,960
Special Education - Instruction	3,258,480
Support Services - Students	146,830
Support Services - Instruction	2,761,950
	\$ 10,741,220

Section 8. Internal Service Fund

The Internal Service Fund accounts for self-insurance and risk management services provided to other funds of the school district on a cost reimbursement basis. This is a non-budgeted proprietary fund type.

Section 9. Agency Fund

The Agency Fund accounts for the assets held by the school district as an agent for various student and school related organizations. The fund is custodial in nature and is a non-budgeted fiduciary fund type.

Section 10. Capital Projects Fund

The Capital Projects Fund accounts for those financial resources to be used for acquisition, construction, and major maintenance of facilities and equipment. Each individual project in the Capital Projects Fund requires approval by the School Board before appropriations are authorized. Appropriations do not lapse until the purpose of the appropriation has been accomplished. Capital projects funds are not budgeted on an annual basis.

Section 11. Encumbrances

For budgetary purposes, annual appropriations lapse at year-end, except for that portion related to encumbered amounts. Encumbrances outstanding at year-end are reported as reservation of fund balance and are automatically carried forward to the new fiscal year budget.

Section 12. Borough Approval of School District Budget.

As required by Alaska Statute 14.14.060(c), the Fairbanks North Star Borough Assembly approves the school district's budget in the total amount. The total amount does not include non-lapsing appropriations from non-lapsing grants approved in a prior year, or appropriations related to encumbered amounts carried forward from the prior year.

Section 13. Effective Date

This resolution is effective for the 2015-16 fiscal year.

PASSED AND APPROVED:

Heidi Haas, President
Board of Education

ATTEST:

Sharon Tuttle
Executive Assistant to the Board



Fairbanks North Star Borough School District FY15-16 Recommended Budget Adjustments

	FTE	Personnel	Non-Personnel	TOTAL	% of Change 2014-15	BUDGET 2014-15
Classroom Instruction						
Teachers - Reg Ed - Decreased Enrollment - grade K-6	(13.5)	(\$1,503,225)				
Teachers - Reg Ed - Increased Enrollment - grade 7-12	2.0	\$222,700				
Teachers - General Music	(1.0)	(\$111,350)				
Teacher - Guidance Counselor	(3.0)	(\$334,050)				
Principals - Salcha/Two Rivers	(2.0)	(\$275,700)				
Teachers - Head Teacher Salcha/Two Rivers .5 each	1.0	\$111,350				
Non-Personnel Reduction - 15% decrease			(\$188,925)			
	(16.5)	(\$1,890,275)	(\$188,925)	(\$2,079,200)	-1.69%	\$123,206,444
Remaining 2015-16 FTE	828.60					
Admin Center/Districtwide Instr/Facilities						
Teachers - Districtwide Art	(1.0)	(\$111,350)				
Teachers - Districtwide Instructional Technology	(4.0)	(\$445,400)				
English Language Learners Tutor	(1.0)	(\$30,270)				
Exec Director of Research & Accountability	(1.0)	(\$205,539)				
Exempt Secretary	(0.5)	(\$46,554)				
Facilities Management Admin Secretary	(1.0)	(\$86,806)				
Computer Technician	(1.0)	(\$98,993)				
Library Media Services Director	(1.0)	(\$145,494)				
Library Media Secretary	(1.0)	(\$88,900)				
Payroll Clerk	1.0	\$69,918				
BEST Correspondence Program Leadership	1.0	\$153,495				
BEST Correspondence Program Allotments			(\$100,000)			
Reserve Teaching Position			(\$111,350)			
Non-Personnel Reduction			(\$640,000)			
Reduction in Staff Travel			(\$203,600)			
Curriculum - Materials			(\$1,061,000)			
Curriculum - Prof Development Tracking system			\$50,000			
Reduction of Terra Nova & standardized testing			(\$98,285)			
Facilities Management Dept Restructure			(\$55,000)			
Reduce Utilities			(\$795,749)			
Technology - Replacement Deferral			(\$360,000)			
	(9.5)	(\$1,035,893)	(\$3,374,984)	(\$4,410,877)	-11.15%	\$39,559,534
Remaining 2015-16 FTE	246.30					
(171.8 Facilities/Maint FTE - 74.5 Other DW Support)						
Elementary Response to Intervention (RTI)						
RTI Intervention Assistants	(16.0)	(\$774,496)				
RTI Scale Back of Building Level Intervention Plans			(\$636,955)			
	(16.0)	(\$774,496)	(\$636,955)	(\$1,411,451)	-71.42%	\$1,976,269
Remaining 2015-16 FTE	11.00					
Special Education						
Program Secretary	(1.0)	(\$63,255)				
Secretary	(1.0)	(\$50,100)				
Sign Language Interpreter	0.4	\$24,548				
Speech/Language Pathologist Assistant	0.4	\$24,548				
Non-Personnel Reduction			(\$160,000)			
	(1.2)	(\$64,259)	(\$160,000)	(\$224,259)	-0.54%	\$41,529,444
Remaining 2015-16 FTE	207.60					
Student Support Services						
Classroom Aides OPTIONS Program	(3.0)	(\$138,591)				
Elementary Attendance Secretary	(1.0)	(\$54,673)				
Secondary Secretary	(4.0)	(\$223,980)				
Intervention Room Aides	(8.5)	(\$414,137)				
Behavior Intervention Aides	(9.0)	(\$443,970)				
Nurses - .5 ea at Anderson Crawford Hutchison Salcha	(2.0)	(\$158,768)				
School Safety Liaisons	(2.0)	(\$155,372)				
Department Heads			(\$275,000)			
School Resource Officer Contract with City			(\$200,000)			
	(29.5)	(\$1,589,491)	(\$475,000)	(\$2,064,491)	-8.08%	\$25,540,297
Remaining 2015-16 FTE	265.49					
Activities						
Activities Coordinator - Teacher	(1.5)	(\$167,025)				
Activities Coordinator - Exempt (1 remains Districtwide)	(1.0)	(\$111,350)				
Eliminate Activities State Travel			(\$75,000)			
Activity Contracts Reduction - 10% decrease			(\$166,292)			
	(2.5)	(\$278,375)	(\$241,292)	(\$519,667)	-18.25%	\$2,847,490
Remaining 2015-16 FTE	1.00					
Charter Schools						
Charter School Allocation Reduction (3.96%)			(\$301,315)			
	0.0	\$0	(\$301,315)	(\$301,315)	-3.79%	\$7,950,264
Remaining 2015-16 FTE	61.37					
Human Resources Department						
Exempt Secretary	1.0	\$93,108				
Investigation Specialist	1.0	\$132,149				
Sr. Human Resources Technician	1.0	\$96,522				
Training Specialist	1.0	\$132,149				
Non-Personnel Reduction			(\$123,480)			
	4.0	\$453,928	(\$123,480)	\$330,448	18.32%	\$1,803,378
Remaining 2015-16 FTE	17.50					
Board of Education						
Transfer Board Reserve for HR Restructure			(\$411,600)			
	0.0	\$0	(\$411,600)	(\$411,600)	-47.85%	\$860,174
Remaining 2015-16 FTE	1.00					
Non-Departmental						
Reduce Nutrition Services Subsidy			(\$100,000)			
	0.0	\$0	(\$100,000)	(\$100,000)		\$351,196
TOTAL 2015-16 FTE	1,639.86					
	FTE	Personnel	Non-Personnel	TOTAL	% of Change	BUDGET
Reduction FTE (rounding included)	(60.5)	(3,898,336)			2014-15	2014-15
Enrollment Reduction FTE (rounding included)	(11.1)	(1,280,525)				
	(70.4)	(5,178,861)	(6,013,551)	(11,192,412)	-4.56%	\$245,624,490