



Fund Balance Overview

Fairbanks North Star Borough SD

Andy DeGraw - Chief Operations Officer



General Fund (FY24)

Unrestricted/Unassigned	\$13.5 M (This is available)
Nonspendable/Restricted	\$1.2 M
Impact Aid	\$16.1 M
Outstanding POs	\$2.1 M
TOTAL General Fund	\$32.9 M



Transportation & Nutrition Services

Transportation \$2.1 M

Nutrition Services \$1.9 M (Restricted)

General Fund subsidizes transportation services (~\$2.5 M)

General Fund subsidizes NS (~\$500K)

Will be \$0.0 M by end of FY25



Other Funds

Capital Projects \$1.0 M

Risk \$3.0 M

Equipment Rep

\$(0.3M)

Activities

\$1.6 M



All Funds Summary

General	\$32.9 M
Transportation	\$ 2.1 M
Nutrition Services	\$ 1.9 M
Capital Projects	\$ 1.0 M
Risk	\$ 3.0 M
Equipment Rep	\$ (.3 M)
Activities	\$ 1.6 M

Available Fund Balance

\$13.5 M

Estimated at end of FY25

\$10.0 M



Final Thoughts

Appropriate Uses

Emergencies

Opportunities

Unanticipated revenue declines

Inappropriate Uses

Regular/Ongoing Operations

Important to Preserve FB

School Districts can't raise additional revenue