

**PROGRAM SUMMARY  
NON-DEPARTMENTAL**

<b>Budget By Program Section</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actuals</b>	<b>2012-13 Approved Budget</b>	<b>2013-14 Approved Budget</b>	<b>Over(Under) 2012-13 Approved</b>
Indirect Cost Recovery	(981,898)	(727,541)	(580,000)	(580,000)	-
Transfers to Other Funds	1,556,870	481,000	394,136	237,100	(157,036)
TRS/PERS On-behalf Allocation	21,500,230	26,771,742	35,798,820	35,798,820	-
Reserve Teaching Positions & Subs	122,926	63,330	1,085,477	829,444	(256,033)
Association Presidents' Leave	85,270	86,786	81,702	75,000	(6,702)
<b>Program Total</b>	<b>22,283,398</b>	<b>26,675,317</b>	<b>36,780,135</b>	<b>36,360,364</b>	<b>(419,771)</b>

<b>Budget By Object Code Category</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actuals</b>	<b>2012-13 Approved Budget</b>	<b>2013-14 Approved Budget</b>	<b>Over(Under) 2012-13 Approved</b>
Salaries & Wages	179,313	121,689	941,162	758,966	(182,196)
Benefits	21,529,113	26,800,169	36,024,837	35,944,298	(80,539)
Contracted Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Other	574,972	(246,541)	(185,864)	(342,900)	(157,036)
<b>Program Total</b>	<b>22,283,398</b>	<b>26,675,317</b>	<b>36,780,135</b>	<b>36,360,364</b>	<b>(419,771)</b>

<b>Budgeted FTE Personnel Category</b>	<b>2010-11 Approved</b>	<b>2011-12 Approved</b>	<b>2012-13 Approved Budget</b>	<b>2013-14 Approved Budget</b>	<b>Over(Under) 2012-13 Approved</b>
Teachers & Other Certificated Staff	6.50	6.50	5.50	3.00	(2.50)
Support Staff	0.50	0.50	0.50	-	(0.50)
<b>Program Total</b>	<b>7.00</b>	<b>7.00</b>	<b>6.00</b>	<b>3.00</b>	<b>(3.00)</b>

## INDIRECT COST RECOVERY

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

- Estimated administrative overhead charges to state and federal grants. Estimated charges are offset against district administrative expenditures.

### INDIRECT COST RECOVERY RATES

	2010-11 Approved	2011-12 Approved	2012-13 Approved	2013-14 Approved
Indirect Cost Recovery Rate	6.37%	6.20%	5.18%	5.54%

## INDIRECT COST RECOVERY

<u>Account Description</u>	<u>2010-11 Actuals</u>	<u>2011-12 Actuals</u>	<u>2012-13 Approved Budget</u>	<u>2013-14 Approved Budget</u>	<u>Over(Under) 2012-13 Approved</u>
(1) Indirect Costs	(981,898)	(727,541)	(580,000)	(580,000)	-
	(981,898)	(727,541)	(580,000)	(580,000)	-

(1) Based on estimated grant expenditures and state approved indirect cost rate.

## **OPERATING FUND TRANSFERS TO OTHER FUNDS**

### **PROGRAM SECTION DESCRIPTION AND OBJECTIVES**

- Operating fund support for Nutrition Services and Pupil Transportation.

## OPERATING FUND TRANSFERS TO OTHER FUNDS

<u>Account Description</u>	<u>2010-11 Actuals</u>	<u>2011-12 Actuals</u>	<u>2012-13 Approved Budget</u>	<u>2013-14 Approved Budget</u>	<u>Over(Under) 2012-13 Approved</u>
Xfer to Student Transportation	662,450	-	-	-	-
Xfer to Nutrition Services	894,420	481,000	394,136	237,100	(157,036)
	1,556,870	481,000	394,136	237,100	(157,036)

## TRS/PERS ON-BEHALF ALLOCATION

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

- For 2013-14, the Alaska State Legislature has committed to providing financial relief on-behalf of entities participating in Alaska's public retirement system. The State will make direct contributions to the Teachers Retirement System (TRS) and the Public Employees Retirement System (PERS) plans and reduce the rates required to be paid by the School District.
- School districts are required to budget in the operating fund, by function, the total estimated retirement system contributions the State will make on their behalf. Below are the combined TRS and PERS estimated on-behalf payments for 2013-14 by State mandated function.

<b>ON-BEHALF PAYMENT</b>					Over(Under)
	2010-11	2011-12	2012-13	2013-14	2012-13
	Approved	Approved	Approved	Approved	Approved
Regular Instruction	14,303,020	15,491,480	21,228,470	21,228,470	-
Special Education Instruction	2,448,040	2,880,450	3,936,700	3,936,700	-
Special Education Support Svcs.	898,070	1,033,450	1,702,490	1,702,490	-
Support Services -Students	1,222,150	1,496,700	2,221,050	2,221,050	-
Support Services-Instruction	1,136,660	1,356,730	1,845,760	1,845,760	-
School Administration	1,117,590	1,303,870	1,784,230	1,784,230	-
Sch Admin-Support Services	164,420	231,980	411,290	411,290	-
District Administration	179,100	220,590	315,480	315,480	-
District Admin-Support Svcs.	282,010	425,030	673,160	673,160	-
Operations & Maintenance	528,980	809,410	1,147,080	1,147,080	-
Student Activities	334,910	396,890	533,110	533,110	-
	<u>22,614,950</u>	<u>25,646,580</u>	<u>35,798,820</u>	<u>35,798,820</u>	<u>-</u>

## TRS/PERS ON-BEHALF ALLOCATION

<u>Account Description</u>	<u>2010-11 Actuals</u>	<u>2011-12 Actuals</u>	<u>2012-13 Approved Budget</u>	<u>2013-14 Approved Budget</u>	<u>Over(Under) 2012-13 Approved</u>
TRS	18,728,033	22,767,876	30,816,830	30,816,830	-
PERS	2,772,197	4,003,866	4,981,990	4,981,990	-
	21,500,230	26,771,742	35,798,820	35,798,820	-

## RESERVE TEACHING POSITIONS & SUBSTITUTES

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

- Budget for reserve teacher positions, which are allocated by the superintendent to address enrollment and staffing issues.
- Districtwide budget for substitute teachers.

	<b>PERSONNEL</b>				Over(Under)
	2010-11	2011-12	2012-13	2013-14	2012-13
	Approved	Approved	Approved	Approved	Approved
<b>Teachers</b>					
Reserve Teacher	6.00	6.00	5.00	3.00	(2.00)
<b>Total Personnel</b>	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>	<u>3.00</u>	<u>(2.00)</u>



## RESERVE TEACHING POSITIONS & SUBSTITUTES

<b>Account Description</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actuals</b>	<b>2012-13 Approved Budget</b>	<b>2013-14 Approved Budget</b>	<b>Over(Under) 2012-13 Approved</b>
Certified Teachers	-	-	360,400	177,247	(183,153)
Substitutes for Certified	119,000	61,350	525,250	525,250	-
Benefits	3,926	1,980	199,827	126,947	(72,880)
	<u>122,926</u>	<u>63,330</u>	<u>1,085,477</u>	<u>829,444</u>	<u>(256,033)</u>

## ASSOCIATION PRESIDENTS' LEAVE

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

- The Fairbanks Education Association (FEA) and the Education Support Staff Association (ESSA) negotiated agreements each provide the district pay one-half of the cost of their respective President's salary and benefits including retirement, health insurance and life insurance.
- FEA and ESSA Presidents are released from their normal work duties during their terms in office.

<b>PERSONNEL</b>					
	2010-11 Approved	2011-12 Approved	2012-13 Approved	2013-14 Approved	Over(Under) 2012-13 Approved
<b>Teachers</b>					
FEA President	0.50	0.50	0.50	-	(0.50)
<b>Support Staff</b>					
ESSA President	0.50	0.50	0.50	-	(0.50)
<b>Total Personnel</b>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>	<u>(1.00)</u>

## ASSOCIATION PRESIDENTS' LEAVE

<u>Association Presidents' leave</u>	<u>2010-11 Actuals</u>	<u>2011-12 Actuals</u>	<u>2012-13 Approved Budget</u>	<u>2013-14 Approved Budget</u>	<u>Over(Under) 2012-13 Approved</u>
Certified Teachers	42,255	41,325	36,040	36,795	755
Support Staff	18,058	19,014	19,472	19,674	202
Benefits	24,957	26,447	26,190	18,531	(7,659)
	85,270	86,786	81,702	75,000	(6,702)