



**Program Summary  
Non-Departmental**

<b>Budget By Program Section</b>	<b>2013-14 Actuals</b>	<b>2014-15 Actuals</b>	<b>2015-16 Appr-Rvsd Budget</b>	<b>2016-17 Approved Budget</b>	<b>Over(Under) 2015-16 Appr-Rvsd</b>
Indirect Cost Recovery	(573,061)	(621,811)	(570,000)	(663,533)	(93,533)
Transfers to Other Funds	237,100	196,808	351,196	1,851,196	1,500,000
TRS/PERS On-behalf Allocation	36,184,956	211,527,002	14,344,534	13,119,151	(1,225,383)
Reserve Teachers and Substitutes	48,440	44,307	109,500	109,072	(428)
Association Presidents' Leave	105,479	108,901	100,515	103,214	2,699
<b>Program Total</b>	<b>36,002,914</b>	<b>211,255,207</b>	<b>14,335,745</b>	<b>14,519,100</b>	<b>183,355</b> 1.3%

<b>Budget By Object Code Category</b>	<b>2013-14 Actuals</b>	<b>2014-15 Actuals</b>	<b>2015-16 Appr-Rvsd Budget</b>	<b>2016-17 Approved Budget</b>	<b>Over(Under) 2015-16 Appr-Rvsd</b>
Salaries & Wages	118,613	116,682	165,910	167,027	1,117
Benefits	36,220,262	211,563,528	14,388,639	13,164,409	(1,224,230)
Contracted Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Other	(335,961)	(425,003)	(218,804)	1,187,664	1,406,468
<b>Program Total</b>	<b>36,002,914</b>	<b>211,255,207</b>	<b>14,335,745</b>	<b>14,519,100</b>	<b>183,355</b>

<b>Budgeted FTE Personnel Category</b>	<b>2013-14 Actuals</b>	<b>2014-15 Actuals</b>	<b>2015-16 Appr-Rvsd Budget</b>	<b>2016-17 Approved Budget</b>	<b>Over(Under) 2015-16 Appr-Rvsd</b>
Teachers & Other Certificated Staff	3.00	0.50	0.50	0.50	-
Support Staff	-	0.50	0.50	0.50	-
<b>Program Total</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

## Indirect Cost Recovery

### DEPARTMENT SECTION DESCRIPTION AND OBJECTIVES

- Estimated administrative overhead charges to state and federal grants. Estimated charges are offset against district administrative expenditures. Certified Indirect Rate is provided by Alaska Department of Education the spring of each year for the following year.

### Indirect Cost Recovery Rates

	2013-14 Approved	2014-15 Approved	2015-16 Approved-Revised	2016-17 Approved
Indirect Cost Recovery Rate	5.54%	5.38%	5.18%	6.52%

**Indirect Cost Recovery**

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
Indirect Costs <sup>1</sup>	(573,061)	(621,811)	(570,000)	(663,533)	(93,533)
Total Other	(573,061)	(621,811)	(570,000)	(663,533)	(93,533)
<b>DEPARTMENT TOTAL</b>	<b>(573,061)</b>	<b>(621,811)</b>	<b>(570,000)</b>	<b>(663,533)</b>	<b>(93,533)</b>

<sup>1</sup> Based on estimated grant expenditures and state approved indirect cost rate.

## Transfers to Other Funds

### DEPARTMENT DESCRIPTION AND OBJECTIVES

- Operating fund support for Nutrition Services and Pupil Transportation.

**Transfers to Other Funds**

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
Xfer to Nutrition Services	237,100	196,808	351,196	351,196	--
Xfer to Student Transportation	--	--	--	1,500,000	1,500,000
Total Other	237,100	196,808	351,196	1,851,196	1,500,000
<b>DEPARTMENT TOTAL</b>	237,100	196,808	351,196	1,851,196	1,500,000

NonDepart-Transfers  
 RU: [ 720 ]  
 FUNC: [ 90 ]  
 PRGM: [ 9005 ]

## TRS/PERS On-Behalf Allocation

### DEPARTMENT DESCRIPTION AND OBJECTIVES

- For 2016-17, 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 2016-17 by State mandated function.

<b>On-Behalf Payment</b>					Over(Under)
	2013-14 Approved	2014-15 Approved	2015-16 Approved-Revised	2016-17 Approved	2015-16 Approved-Revised
Regular Instruction	21,228,470	30,436,230	8,661,955	8,192,143	(469,812)
Special Education Instruction	3,936,700	6,378,040	1,671,589	1,512,867	(158,722)
Special Education Support Svcs.	1,702,490	2,793,270	802,317	724,628	(77,689)
Support Services-Students	2,221,050	3,383,410	707,595	623,665	(83,930)
Support Services-Instruction	1,845,760	2,229,750	522,169	372,921	(149,248)
School Administration	1,784,230	2,707,930	758,167	702,376	(55,791)
ScSch Admin-Support Services	411,290	661,430	163,678	125,522	(38,156)
District Administration	315,480	456,460	102,007	89,983	(12,024)
District Admin-Support Svcs.	673,160	1,094,650	271,159	219,016	(52,143)
Operations & Maintenance	1,147,080	1,930,570	479,647	372,692	(106,955)
Student Activities	533,110	775,070	204,251	183,338	(20,913)
	35,798,820	52,846,810	14,344,534	13,119,151	(1,225,383)

TRS/PERS On-Behalf Allocation

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
TRS	31,150,634	195,386,281	12,504,780	11,793,214	(711,566)
PERS	5,034,322	16,140,721	1,839,754	1,325,937	(513,817)
Total Other	36,184,956	211,527,002	14,344,534	13,119,151	(1,225,383)
DEPARTMENT TOTAL	36,184,956	211,527,002	14,344,534	13,119,151	(1,225,383)

NonDepart-TRS/PERS Onbehalf  
 RU: [725]  
 FUNC: [\*]  
 PRGM: [9010]



## Reserve Teaching Positions & Substitutes

### DEPARTMENT 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.

### PERSONNEL DETAIL

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
Teachers - Reserve Teaching Positions	3.00	--	--	--	--
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

### Reserve Teaching Positions & Substitutes

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
<b>SALARIES -</b>					
Temporaries	44,000	--	--	--	--
Substitutes For Certified	2,250	42,552	100,000	100,250	250
Total Salaries	46,250	42,552	100,000	100,250	250
<b>FRINGE BENEFITS -</b>	2,190	1,755	9,500	8,822	(678)
<b>PURCHASED SERVICES -</b>	--	--	--	--	--
<b>SUPPLIES -</b>	--	--	--	--	--
<b>EQUIPMENT -</b>	--	--	--	--	--
<b>OTHER -</b>	--	--	--	--	--
<b>DEPARTMENT TOTAL</b>	48,440	44,307	109,500	109,072	(428)

NonDepart-Reserves & Subs  
 RU: [ 630 ]  
 FUNC: [ 10 ]  
 PRGM: [ 2045 ]

## Association President's Leave

### DEPARTMENT 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 Presidents 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.

#### PERSONNEL DETAIL

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
<b>Teachers -</b>					
FEA President's Release Time	0.50	0.50	0.50	0.50	--
<b>Support Staff -</b>					
ESSA President's Release Time	0.50	0.50	0.50	0.50	--
<b>TOTAL PERSONNEL</b>	1.00	1.00	1.00	1.00	--

### Association President's Leave

	2013-14 Actual	2014-15 Actual	2015-16 Appr-Rvsd	2016-17 Approved	Over/(Under) Appr-Rvsd
<b>SALARIES -</b>					
Support Staff <sup>1</sup>	26,861	28,383	28,000	28,632	632
Teachers <sup>2</sup>	45,502	45,747	37,910	38,145	235
Total Salaries	72,363	74,130	65,910	66,777	867
<b>FRINGE BENEFITS -</b>	33,116	34,771	34,605	36,437	1,832
<b>PURCHASED SERVICES -</b>	--	--	--	--	--
<b>SUPPLIES -</b>	--	--	--	--	--
<b>EQUIPMENT -</b>	--	--	--	--	--
<b>OTHER -</b>	--	--	--	--	--
<b>DEPARTMENT TOTAL</b>	105,479	108,901	100,515	103,214	2,699

Note: NEA Alaska President full-time position fully reimbursable by NEA Alaska – No budget detail

<sup>1</sup>ESSA .5.

<sup>2</sup>FEA .5.

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