

**Program Summary
Non-Departmental**

Budget By Program Section	2014-15 Actuals	2015-16 Actuals	2016-17 Approved Budget	2017-18 Approved Budget	Over(Under) 2016-17 Approved
Indirect Cost Recovery	(621,811)	(566,883)	(663,533)	(663,533)	-
Transfers to Other Funds	196,808	351,196	1,851,196	3,392,465	1,541,269
TRS/PERS On-behalf Allocation	211,527,002	14,606,907	13,119,151	11,643,138	(1,476,013)
Reserve Teachers and Substitutes	44,307	35,787	109,072	109,072	-
Association Presidents' Leave	108,901	109,585	103,214	105,178	1,964
Program Total	211,255,207	14,536,592	14,519,100	14,586,320	67,220 0.5%

Budget By Object Code Category	2014-15 Actuals	2015-16 Actuals	2016-17 Approved Budget	2017-18 Approved Budget	Over(Under) 2016-17 Approved
Salaries & Wages	116,682	108,518	167,027	168,697	1,670
Benefits	211,563,528	36,854	13,164,409	11,688,691	(1,475,718)
Contracted Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Other	(425,003)	14,391,220	1,187,664	2,728,932	1,541,268
Program Total	211,255,207	14,536,592	14,519,100	14,586,320	67,220

Budgeted FTE Personnel Category	2014-15 Actuals	2015-16 Actuals	2016-17 Approved Budget	2017-18 Approved Budget	Over(Under) 2016-17 Approved
Teachers & Other Certificated Staff	0.50	0.50	0.50	0.50	-
Support Staff	0.50	0.50	0.50	0.50	-
Program Total	1.00	1.00	1.00	1.00	-

Indirect Cost Recovery

DEPARTMENT DESCRIPTION AND OBJECTIVES

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

Indirect Cost Recovery Rates

	2014-15 Approved	2015-16 Approved-Revised	2016-17 Approved	2017-18 Recommended
Indirect Cost Recovery Rate	5.38%	5.18%	6.52%	6.58%

Indirect Cost Recovery

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
Indirect Costs ¹	(621,811)	(566,883)	(663,533)	(663,533)	--
Total Other	(621,811)	(566,883)	(663,533)	(663,533)	--
DEPARTMENT TOTAL	(621,811)	(566,883)	(663,533)	(663,533)	--

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

NonDepart-Indirect Costs
 RU: [725]
 FUNC: [55]
 PRGM: [9000]

Transfers to Other Funds

DEPARTMENT DESCRIPTION AND OBJECTIVES

- Operating fund support for Nutrition Services and Pupil Transportation.

Transfers to Other Funds

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
Xfer to Nutrition Services	196,808	351,196	351,196	493,498	142,302
Xfer to Student Transportation	--	--	1,500,000	2,898,967	1,398,967
Total Other	196,808	351,196	1,851,196	3,392,465	1,541,269
DEPARTMENT TOTAL	196,808	351,196	1,851,196	3,392,465	1,541,269

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

TRS/PERS On-Behalf Allocation

DEPARTMENT DESCRIPTION AND OBJECTIVES

- For 2017-18, the Alaska State Legislature has committed to providing financial relief on-behalf of entities participating in the Alaska 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 2017-18 by State mandated function.

On-Behalf Payment					Over(Under)
	2014-15 Approved	2015-16 Approved-Revised	2016-17 Approved	2017-18 Approved	2016-17 Approved
Regular Instruction	30,436,230	8,661,955	8,192,143	7,367,228	(824,915)
Special Education Instruction	6,378,040	1,671,589	1,512,867	1,364,865	(148,002)
Special Education Support Svcs.	2,793,270	802,317	724,628	656,024	(68,604)
Support Services-Students	3,383,410	707,595	623,665	557,864	(65,801)
Support Services-Instruction	2,229,750	522,169	372,921	280,493	(92,428)
School Administration	2,707,930	758,167	702,376	681,972	(20,404)
ScSch Admin-Support Services	661,430	163,678	125,522	97,225	(28,297)
District Administration	456,460	102,007	89,983	75,846	(14,137)
District Admin-Support Svcs.	1,094,650	271,159	219,016	156,899	(62,117)
Operations & Maintenance	1,930,570	479,647	372,692	251,222	(121,470)
Student Activities	775,070	204,251	183,338	153,500	(29,838)
	52,846,810	14,344,534	13,119,151	11,643,138	(1,476,013)

TRS/PERS On-Behalf Allocation

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
TRS	195,386,281	12,598,052	11,793,214	10,699,014	(1,094,200)
PERS	16,140,721	2,008,855	1,325,937	944,124	(381,813)
Total Other	211,527,002	14,606,907	13,119,151	11,643,138	(1,476,013)
DEPARTMENT TOTAL	211,527,002	14,606,907	13,119,151	11,643,138	(1,476,013)

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

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
Teachers -					
Reserve Teaching Positions	--	--	--	--	--
TOTAL PERSONNEL	--	--	--	--	--

Reserve Teaching Positions & Substitutes

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
SALARIES -					
Substitutes For Certified	42,552	34,268	100,250	100,250	--
Total Salaries	42,552	34,268	100,250	100,250	--
FRINGE BENEFITS -	1,755	1,519	8,822	8,822	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -	--	--	--	--	--
DEPARTMENT TOTAL	44,307	35,787	109,072	109,072	--

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

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
Teachers -					
FEA President's Release Time	0.50	0.50	0.50	0.50	--
Support Staff -					
ESSA President's Release Time	0.50	0.50	0.50	0.50	--
TOTAL PERSONNEL	1.00	1.00	1.00	1.00	--

Association President's Leave

	2014-15 Actual	2015-16 Actual	2016-17 Approved	2017-18 Approved	Over/(Under) Approved
SALARIES -					
Support Staff ¹	28,383	27,813	28,632	29,772	1,140
Teachers ²	45,747	46,437	38,145	38,675	530
Total Salaries	74,130	74,250	66,777	68,447	1,670
FRINGE BENEFITS -	34,771	35,335	36,437	36,731	294
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -	--	--	--	--	--
DEPARTMENT TOTAL	108,901	109,585	103,214	105,178	1,964

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

¹ESSA .5.

²FEA .5.

NonDepart-President's Leave

RU: [630]

FUNC: [55]

PRGM: [2030]

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