

State of Alaska FY2015 Governor's Operating Budget

Department of Education and Early Development School Finance & Facilities Component Budget Summary

Component: School Finance & Facilities

Contribution to Department's Mission

To allocate and account for resources distributed to Alaska school districts and Mt. Edgecumbe Boarding School and provide services that promote safe facilities which support quality education programs.

Major Component Accomplishments in 2013

- Provided timely, accurate payments to school districts through K-12 Support formula programs;
- Completed analysis of minimum expenditure for instruction requirements for school districts;
- Completed annual Capital Improvement Project (CIP) prioritized list in accordance with statute; and,
- Provided training to school districts, finance officers and facility managers.

Key Component Challenges

- Provide technical assistance to school districts; and,
- Improve the annual ranking process for capital project and bond reimbursement requests.

Significant Changes in Results to be Delivered in FY2015

There are no significant changes in results to be delivered in FY2015.

Statutory and Regulatory Authority

AS 14.07.020-030	AS 14.07.020(11)
AS 14.50	AS 14.07.030(4)
4 AAC 40	AS 14.07.030(6)
AS 14.07.060	AS 14.08.111
4 AAC 09	AS 14.08.151
4 AAC 51.340	AS 14.14.050-065
4 AAC 52.700	AS 14.14.090
AS 14.11	AS 37.15.011
AS 14.17	AS 43.50.140
4 AAC 33	4 AAC 31
AS 14.03.140 - 150	

Contact Information

Contact: Elizabeth Nudelman, School Finance Director
Phone: (907) 465-8679
Fax: (907) 463-5279
E-mail: elizabeth.nudelman@alaska.gov

School Finance & Facilities Component Financial Summary			
		<i>All dollars shown in thousands</i>	
	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	1,580.4	1,686.8	1,735.2
72000 Travel	43.8	53.6	43.6
73000 Services	920.3	907.8	652.5
74000 Commodities	24.4	7.5	7.5
75000 Capital Outlay	0.0	6.0	6.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	2,568.9	2,661.7	2,444.8
Funding Sources:			
1004 General Fund Receipts	1,771.3	1,853.6	1,636.2
1007 Interagency Receipts	797.6	808.1	808.6
Funding Totals	2,568.9	2,661.7	2,444.8

Estimated Revenue Collections				
Description	Master Revenue Account	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
Unrestricted Revenues				
Unrestricted Fund	68515	272.4	0.0	0.0
Unrestricted Total		272.4	0.0	0.0
Restricted Revenues				
Interagency Receipts	51015	797.6	808.1	808.6
Restricted Total		797.6	808.1	808.6
Total Estimated Revenues		1,070.0	808.1	808.6

**Summary of Component Budget Changes
From FY2014 Management Plan to FY2015 Governor**

All dollars shown in thousands

	<u>Unrestricted Gen (UGF)</u>	<u>Designated Gen (DGF)</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Total Funds</u>
FY2014 Management Plan	1,853.6	0.0	808.1	0.0	2,661.7
Adjustments which will continue current level of service:					
-Reverse Alaska State Employees Association One-Time Payment Sec22f Ch14 SLA2013 (HB65) and Sec12 Ch15 SLA2013 (HB66)	-5.8	0.0	-3.4	0.0	-9.2
-FY2015 Salary Increases	9.1	0.0	5.8	0.0	14.9
-FY2015 Health Insurance and Working Reserve Rate Reductions	-2.9	0.0	-1.9	0.0	-4.8
Proposed budget decreases:					
-Reduce Current Funding Based on Internal Efficiencies	-217.8	0.0	0.0	0.0	-217.8
FY2015 Governor	1,636.2	0.0	808.6	0.0	2,444.8

School Finance & Facilities Personal Services Information				
Authorized Positions			Personal Services Costs	
	FY2014 Management Plan	FY2015 Governor		
Full-time	14	14	Annual Salaries	1,107,589
Part-time	0	0	COLA	14,788
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	612,883
			<i>Less 0.00% Vacancy Factor</i>	(60)
			Lump Sum Premium Pay	0
Totals	14	14	Total Personal Services	1,735,200

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Administrative Assistant I	0	0	1	0	1
Architectural Asst	0	0	1	0	1
Building Mgmt Specialist	0	0	1	0	1
Division Director	0	0	1	0	1
Internal Auditor III	0	0	2	0	2
School Finance Manager	0	0	1	0	1
School Finance Specialist I	0	0	1	0	1
School Finance Specialist II	0	0	5	0	5
Tech Eng I / Architect I	0	0	1	0	1
Totals	0	0	14	0	14

Component Detail All Funds
Department of Education and Early Development

Component: School Finance & Facilities (AR17761) (2737)
RDU: Education Support Services (400)

	FY2013 Actuals	FY2014 Conference Committee	FY2014 Authorized	FY2014 Management Plan	FY2015 Governor	FY2014 Management Plan vs FY2015 Governor	
71000 Personal Services	1,580.4	1,675.2	1,693.9	1,686.8	1,735.2	48.4	2.9%
72000 Travel	43.8	53.6	53.6	53.6	43.6	-10.0	-18.7%
73000 Services	920.3	900.7	900.7	907.8	652.5	-255.3	-28.1%
74000 Commodities	24.4	7.5	7.5	7.5	7.5	0.0	0.0%
75000 Capital Outlay	0.0	6.0	6.0	6.0	6.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	2,568.9	2,643.0	2,661.7	2,661.7	2,444.8	-216.9	-8.1%
Fund Sources:							
1004Gen Fund (UGF)	1,771.3	1,838.3	1,853.6	1,853.6	1,636.2	-217.4	-11.7%
1007I/A Rcpts (Other)	797.6	804.7	808.1	808.1	808.6	0.5	0.1%
Unrestricted General (UGF)	1,771.3	1,838.3	1,853.6	1,853.6	1,636.2	-217.4	-11.7%
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	797.6	804.7	808.1	808.1	808.6	0.5	0.1%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	13	14	14	14	14	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	0	0	0	0	0	0	0.0%

Change Record Detail - Multiple Scenarios with Descriptions
Department of Education and Early Development

Component: School Finance & Facilities (2737)

RDU: Education Support Services (400)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2014 Conference Committee To FY2014 Authorized *****												
FY2014 Conference Committee												
ConfCom		2,643.0	1,675.2	53.6	900.7	7.5	6.0	0.0	0.0	14	0	0
1004 Gen Fund		1,838.3										
1007 I/A Rcpts		804.7										
Alaska State Employees Association One-Time Payment Sec22f Ch14 SLA2013 (HB65) and Sec12 Ch15 SLA2013 (HB66)												
Atrin		9.2	9.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		5.8										
1007 I/A Rcpts		3.4										
The Alaska State Employees Association, representing the general government unit, negotiated a lump sum payment of \$755 less mandatory deductions, per employee in pay status on July 1, 2013. The lump sum will be paid in the second pay period of August 2013.												
Compensation of Non-Covered Employees Ch47 SLA2013 (SB95) (Sec2 Ch14 SLA2013 P43 L10 (HB65) and Sec2 Ch15 P8 L10 (HB66))												
FisNot		9.5	9.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		9.5										
SB95 relates to the compensation, allowances, geographic differentials in pay, and leave of certain public officials, officers, and employees not covered by collective bargaining agreements, and relates to certain petroleum engineers and petroleum geologists employed by the Department of Natural Resources.												
Subtotal		2,661.7	1,693.9	53.6	900.7	7.5	6.0	0.0	0.0	14	0	0
***** Changes From FY2014 Authorized To FY2014 Management Plan *****												
Align Authority to Comply with Vacancy Factor Guidelines												
LIT		0.0	-7.1	0.0	7.1	0.0	0.0	0.0	0.0	0	0	0
This will bring personal services within vacancy factor guidelines and align authority with anticipated expenditure levels. There are no impacts on services associated with this transfer.												
Subtotal		2,661.7	1,686.8	53.6	907.8	7.5	6.0	0.0	0.0	14	0	0
***** Changes From FY2014 Management Plan To FY2015 Governor *****												
Reverse Alaska State Employees Association One-Time Payment Sec22f Ch14 SLA2013 (HB65) and Sec12 Ch15 SLA2013 (HB66)												
OTI		-9.2	-9.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-5.8										
1007 I/A Rcpts		-3.4										

Reverse one-time funding for a negotiated lump sum payment to employees in the general government unit, represented by the Alaska State Employees Association, in pay status on July 1, 2013.

Change Record Detail - Multiple Scenarios with Descriptions
Department of Education and Early Development

Component: School Finance & Facilities (2737)

RDU: Education Support Services (400)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
FY2015 Salary Increases												
	SalAdj	14.9	14.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		9.1										
1007 I/A Rcpts		5.8										
Cost of living allowance for certain bargaining units: \$14.9												
Year two cost of living allowance for non-covered employees - 1%: \$1.7												
Year two cost of living allowance for Alaska State Employees Association/General Government Unit - 1%: \$10.4												
Year two cost of living allowance for Alaska Public Employees Association/Supervisory Unit - 1%: \$2.8												
Reduce Current Funding Based on Internal Efficiencies												
	Dec	-217.8	0.0	-10.0	-207.8	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-217.8										
The Department of Education and Early Development has purposefully aligned the core services into functional categories to effectively meet the mission of the agency. The priorities of the department will continue to be executed and the reductions will be applied to areas with the least impact on agency operations and service delivery. Alignment of resources and workflow will facilitate the efficiencies gained to mitigate the reduction in funding as the state continues to work within the available revenue stream supporting state government.												
FY2015 Health Insurance and Working Reserve Rate Reductions												
	SalAdj	-4.8	-4.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-2.9										
1007 I/A Rcpts		-1.9										
FY2015 budget reduction for decrease in the AlaskaCare health insurance premium and working reserve rates: \$-4.8												
Working reserve rate decrease from 3.94% to 3.56%: Leave Cash-In = 2.17%, Terminal Leave = 1.03%, Unemployment Insurance = 0.36% : \$-4.2												
AlaskaCare health benefit decrease from \$1,389 to \$1,371: \$-0.6												
Align Authority to Comply with Vacancy Factor Guidelines												
	LIT	0.0	47.5	0.0	-47.5	0.0	0.0	0.0	0.0	0	0	0
This will bring personal services within vacancy factor guidelines and align authority with anticipated expenditure levels. There are no impacts on services associated with this transfer.												
Totals		2,444.8	1,735.2	43.6	652.5	7.5	6.0	0.0	0.0	14	0	0

Personal Services Expenditure Detail
Department of Education and Early Development

Scenario: FY2015 Governor (11059)
Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
05-1058	School Finance Specialist I	FT	A	GP	Juneau	205	16B / C	12.0		52,791	709	0	34,884	88,384	0
05-1627	Architectural Asst	FT	A	GP	Juneau	205	19G / J	12.0		78,567	1,055	0	43,707	123,329	0
05-1636	Administrative Assistant I	FT	A	GP	Juneau	205	12B / C	12.0		40,340	541	0	30,622	71,503	71,503
05-1638	School Finance Specialist II	FT	A	GP	Juneau	205	18A / B	12.0		60,216	808	0	37,426	98,450	98,450
05-1642	School Finance Specialist II	FT	A	GP	Juneau	205	18L	12.0		79,800	1,071	0	44,129	125,000	125,000
05-1690	Building Mgmt Specialist	FT	A	GP	Juneau	205	19D / E	12.0		70,846	951	0	41,064	112,861	0
05-1716	School Finance Specialist II	FT	A	GP	Juneau	205	18B / C	12.0		62,292	836	0	38,136	101,264	0
05-1764	Tech Eng I / Architect I	FT	A	SS	Juneau	205	24E / F	12.0		105,830	1,421	0	52,863	160,114	0
05-1765	School Finance Specialist II	FT	A	GP	Juneau	205	18G / J	12.0		73,760	990	0	42,062	116,812	78,498
05-1774	School Finance Manager	FT	A	SS	Juneau	205	23J	12.0		104,328	1,400	0	52,349	158,077	129,721
05-1775	Internal Auditor III	FT	A	GG	Juneau	205	21N	12.0		105,108	1,411	0	52,792	159,311	159,311
05-7606	Internal Auditor III	FT	A	GP	Juneau	205	21C / D	12.0		77,916	1,046	0	43,484	122,446	122,446
05-8722	Division Director	FT	A	XE	Juneau	N05	27F / J	12.0		129,420	1,658	0	59,831	190,909	190,909
05-8728	School Finance Specialist II	FT	A	GP	Juneau	205	18D / E	12.0		66,375	891	0	39,534	106,800	106,800

Total Positions:	New	Deleted	Total Salary Costs:	1,107,589
Full Time Positions:	14	0	Total COLA:	14,788
Part Time Positions:	0	0	Total Premium Pay:	0
Non Permanent Positions:	0	0	Total Benefits:	612,883
Positions in Component:	14	0		

Total Pre-Vacancy:	1,735,260
Minus Vacancy Adjustment of 0.00%:	(60)
Total Post-Vacancy:	1,735,200
Plus Lump Sum Premium Pay:	0
Personal Services Line 100:	1,735,200

Total Component Months: 168.0

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	1,082,637	1,082,600	62.39%
1007 Interagency Receipts	652,623	652,600	37.61%
Total PCN Funding:	1,735,260	1,735,200	100.00%

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Line Item Detail
Department of Education and Early Development
Travel

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Line Number	Line Name		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
72000	Travel		43.8	53.6	43.6
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
72000 Travel Detail Totals			43.8	53.6	43.6
72111	Airfare (Instate Employee)	Airfare charges while traveling on state business.	13.9	13.3	10.0
72112	Surface Transport (Instate Employee)	Rental car charges and other surface transportation expenses while traveling on state business.	2.5	2.5	2.5
72113	Lodging (Instate Employee)	Lodging expenses for staff while traveling on state business.	7.6	8.0	6.3
72114	Meals & Incidentals (Instate Employee)	Per diem required to support travel to meetings.	4.9	5.0	5.0
72121	Airfare (Instate Nonemployee)	Airfare fees for non-employees traveling on state business for the department to meet with school board members, municipal officials and representatives of various state and federal agencies concerning school district operations.	1.6	2.0	3.0
72123	Lodging (Instate Nonemployee)	Lodging expenses for non-employees traveling on behalf of the department.	0.5	0.8	0.8
72124	Meals & Incidentals (Instate Nonemp.)	Meals and incidental expenses for non-employees traveling on behalf of the department.	0.9	1.0	1.0
72125	Taxable Per Diem (Instate Nonemployee)		0.1	0.0	0.0
72126	Nontax Reimbursement (Instate Nonemp.)	Reimbursements for actual travel expenses.	2.3	1.5	1.5
72411	Airfare (Out of state Emp)	Travel for professional development and training to provide information at state board meetings and professional association conferences, technical assistance to school districts for pupil transportation programs and to attend federal information sessions.	2.4	6.5	5.0
72412	Surface Transport (Out of state Emp)	Out-of-tate rental car charges and other surface transportation expenses for staff traveling on state business.	0.1	5.0	0.5

Line Item Detail
Department of Education and Early Development
Travel

Component: School Finance & Facilities (2737)

RDU: Education Support Services (400)

Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
72000 Travel Detail Totals			43.8	53.6	43.6
72413	Lodging (Out of state Emp)	Out-of-state lodging expenses for staff traveling on state business.	1.5	6.0	6.0
72414	Meals & Incidentals (Out of state Emp)	Out-of-state meals and incidental expenses for staff traveling on state business.	1.0	2.0	2.0
72721	Move Household Goods		4.1	0.0	0.0
72722	Move Travel/Lodging		0.4	0.0	0.0

Line Item Detail
Department of Education and Early Development
Services

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Line Number	Line Name			FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
73000	Services			920.3	907.8	652.5
Expenditure Account	Servicing Agency	Explanation		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
73000 Services Detail Totals				920.3	907.8	652.5
73002	Interagency Services	E&ED - ADS	RSA with Administrative Services.	109.4	109.4	110.2
73002	Interagency Services	E&ED Executive Admin	RSA with the Executive Administration component	0.0	2.0	2.0
73002	Interagency Services	E&ED - IS	RSA with Information Services.	33.5	34.3	34.7
73026	Training/Conferences		Conference registration and membership dues for professional associations. Tuition for employee training that enhances job performance.	6.0	5.0	5.0
73029	Memberships		Professional membership fees.	101.6	24.2	6.1
73082	Transcription/Record			0.2	0.0	0.0
73154	Software Licensing			13.6	0.0	0.0
73157	Television		Charges for cable services for access to governmental programming during the legislative session.	0.0	0.8	0.8
73226	Freight			0.1	0.0	0.0
73401	Long Distance		Long distance telephone charges.	3.7	3.3	3.3
73403	Data/Network			0.9	0.0	0.0
73404	Cellular Phones		Expenditures related to cell phone usage for state business	0.0	1.1	1.1
73451	Advertising		Advertising expenses for meeting notices, job recruitment, regulations etc.	0.6	1.0	1.0
73665	Rentals/Leases (Non IA-Struct/Infs/Land)			1.5	0.0	0.0
73676	Repairs/Maint. (Non IA-Eq/Machinery)			0.5	0.0	0.0
73753	Program Mgmt/Consult		Pupil transportation contractual obligations to provide semiannual safety school bus inspections as required in AS14.09.030.	333.9	142.2	142.2

Line Item Detail
Department of Education and Early Development
Services

Component: School Finance & Facilities (2737)

RDU: Education Support Services (400)

Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
73000 Services Detail Totals			920.3	907.8	652.5
73755		Safety Services	0.1	0.0	0.0
73756		Print/Copy/Graphics	0.9	0.0	0.0
73805	DOA ETS	RSA to DOA Core Services chargebacks including AKPAY/AKSAS and computer services EPR.	8.2	7.9	7.9
73806	DOA ETS	RSA to DOA Core Services chargebacks including telecommunications and PBX.	22.5	35.0	30.0
73807		Storage	0.1	0.0	0.0
73809	Central Mail	RSA to DOA for Central Mail Services.	3.1	2.2	2.2
73810		Human Resources	73.5	0.0	0.0
73812	Law	RSA with Dept. of Law for K-12 and school legal issues and regulations review.	103.8	291.0	134.8
73814	Risk Management	RSA to DOA Risk Management for self-insurance costs on state-owned facilities.	73.4	136.2	136.2
73815		Financial	1.2	0.0	0.0
73818	AVTEC	School bus driver instructor training (4 AAC 27.210). AVTEC provides initial and recertification training/workshops for school bus driver instructors.	27.5	15.0	15.0
73819		Commission Sales (IA Svcs)	0.5	0.0	0.0
73979		Mgmt/Consulting (IA Svcs) Professional services contracts to provide technical assistance and hearing officer services to the department. Litigation research and financial analysis services are needed as the state confronts challenges to Federal Impact payments in areas such as 1) the disparity test, 2) the state as recipient, and 3) declassification of special education students. Funding for intensive audits.	0.0	97.2	20.0

Line Item Detail
Department of Education and Early Development
Commodities

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Line Number	Line Name		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
74000	Commodities		24.4	7.5	7.5
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
74000 Commodities Detail Totals			24.4	7.5	7.5
74222	Books And Educational	Books and educational materials.	1.0	1.0	1.0
74226	Equipment & Furniture	Office furniture and equipment replacement.	1.0	1.0	1.0
74229	Business Supplies	Office and library supplies and materials necessary for operation and communication with school districts.	7.7	3.8	3.8
74233	Info Technology Equip	Data processing supplies as needed for desk top computers and printers.	12.2	1.2	1.2
74236	Subscriptions	Subscriptions to education periodicals.	2.5	0.5	0.5

Line Item Detail
Department of Education and Early Development
Capital Outlay

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Line Number	Line Name		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
75000	Capital Outlay		0.0	6.0	6.0
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
75000 Capital Outlay Detail Totals			0.0	6.0	6.0
75700	Equipment	Equipment, including but not limited to: desks, computer tables, chairs, and periodic renewal of computer hardware on a scheduled basis.	0.0	6.0	6.0

Unrestricted Revenue Detail
Department of Education and Early Development

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Master Account	Revenue Description				FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
68515	Unrestricted Fund				272.4	0.0	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
66190	Py Reimburse Recvry				272.4	0.0	0.0

Restricted Revenue Detail
Department of Education and Early Development

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Master Account	Revenue Description	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
51015	Interagency Receipts	797.6	808.1	808.6

Detail Information					FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund			
59050	Education	School Debt Reimbursement	05477431	11100	797.6	808.1	808.6
	The costs to administer the debt reimbursement program are allocated to the School Debt Reimbursement component.						

Inter-Agency Services
Department of Education and Early Development

Component: School Finance & Facilities (2737)
RDU: Education Support Services (400)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2013 Actuals	FY2014		
					Management Plan	FY2015 Governor	
73002	Interagency Services	RSA with Administrative Services.	Intra-dept	E&ED - ADS	109.4	109.4	110.2
73002	Interagency Services	RSA with the Executive Administration component	Intra-dept	E&ED Executive Admin	0.0	2.0	2.0
73002	Interagency Services	RSA with Information Services.	Intra-dept	E&ED - IS	33.5	34.3	34.7
				73002 Interagency Services subtotal:	142.9	145.7	146.9
73805	IT-Non-Telecommunication	RSA to DOA Core Services chargebacks including AKPAY/AKSAS and computer services EPR.	Inter-dept	DOA ETS	8.2	7.9	7.9
				73805 IT-Non-Telecommunication subtotal:	8.2	7.9	7.9
73806	IT-Telecommunication	RSA to DOA Core Services chargebacks including telecommunications and PBX.	Inter-dept	DOA ETS	22.5	35.0	30.0
				73806 IT-Telecommunication subtotal:	22.5	35.0	30.0
73807	Storage		Inter-dept		0.1	0.0	0.0
				73807 Storage subtotal:	0.1	0.0	0.0
73809	Mail	RSA to DOA for Central Mail Services.	Inter-dept	Central Mail	3.1	2.2	2.2
				73809 Mail subtotal:	3.1	2.2	2.2
73810	Human Resources		Inter-dept		73.5	0.0	0.0
				73810 Human Resources subtotal:	73.5	0.0	0.0
73812	Legal	RSA with Dept. of Law for K-12 and school legal issues and regulations review.	Inter-dept	Law	103.8	291.0	134.8
				73812 Legal subtotal:	103.8	291.0	134.8
73814	Insurance	RSA to DOA Risk Management for self-insurance costs on state-owned facilities.	Inter-dept	Risk Management	73.4	136.2	136.2
				73814 Insurance subtotal:	73.4	136.2	136.2
73815	Financial		Inter-dept		1.2	0.0	0.0
				73815 Financial subtotal:	1.2	0.0	0.0
73819	Commission Sales (IA Svcs)		Inter-dept		0.5	0.0	0.0
				73819 Commission Sales (IA Svcs) subtotal:	0.5	0.0	0.0
				School Finance & Facilities total:	429.2	618.0	458.0
				Grand Total:	429.2	618.0	458.0