

State of Alaska FY2023 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 High School and provide services that promote safe facilities which support quality education programs.

Major Component Accomplishments in 2021

- Provided timely, accurate payments to school districts through K-12 Support formula programs;
- Provided training to school districts, finance officers, and facility managers;
- Completed analysis and review of school district operating fund budgets and annual audited financial statements for compliance with statutes and regulations;
- Completed year two of the Every Student Succeeds Act (ESSA) Per Pupil Expenditure (PPE) reporting requirement, which informs the public as to the amount of funding spent per student, and adding that to the online data portal for Alaska's families, The Compass: A Guide to Alaska's Public Schools;
- Completed the annual Capital Improvement Project (CIP) prioritized list in accordance with statute and regulation; and
- Completed implementation of 4 AAC 31.013(a)(2)(B) requiring the regular evaluation of the need for retro-commissioning existing buildings. Fifty of the 53 school districts achieved compliance in year one.

Key Component Challenges

- Providing technical assistance to school districts with varying size, locations, and complexities;
- Continuing to provide support to school districts related to the continuously changing dynamics regarding instruction and the financial impacts, as they relate to the COVID-19 health pandemic;
- Continuing to review and update department publications so the publications represent current standards;
- Continuing to review the annual ranking process for capital project and bond reimbursement payment streams;
- Issuing the initial Alaska School Design and Construction Standards document for public comment and managing the development of the final standard;
- Creation of a school capital funding forecast database and interactive dashboard for funding analysis; and,
- Providing assistance and training to school districts on the PPE by School reporting requirement in ESSA.

Significant Changes in Results to be Delivered in FY2023

There are no significant changes in results to be delivered in FY2023.

Statutory and Regulatory Authority

AS 14.03.140 – 150	AS 14.50
AS 14.07.010-030	AS 37.15.011
AS 14.07.060	AS 43.50.140
AS 14.08.111	4 AAC 09
AS 14.08.151	4 AAC 27
AS 14.09	4 AAC 31
AS 14.11	4 AAC 33
AS 14.14.050-065	4 AAC 40
AS 14.14.090	4 AAC 52.700
AS 14.17	

Contact Information

Contact: Heidi Teshner, Acting Deputy Commissioner
Phone: (907) 465-2875
E-mail: heidi.teshner@alaska.gov

School Finance & Facilities Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2022</u> <u>Management</u> <u>Plan</u>	<u>FY2023</u> <u>Governor</u>		
Full-time	11	11	Annual Salaries	1,071,911
Part-time	0	0	COLA	3,903
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	597,953
			<i>Less 0.13% Vacancy Factor</i>	<i>(2,167)</i>
			Lump Sum Premium Pay	0
Totals	11	11	Total Personal Services	1,671,600

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Architectural Assistant	0	0	1	0	1
Audit & Review Analyst 2	0	0	1	0	1
Building Management Specialist	0	0	1	0	1
Division Director - Px	0	0	1	0	1
School Finance Manager	0	0	1	0	1
School Finance Specialist 2	0	0	5	0	5
Tech Eng/Arch 1	0	0	1	0	1
Totals	0	0	11	0	11

Component Detail All Funds
Department of Education and Early Development

Component: School Finance & Facilities (2737)
RDU: Education Support and Administrative Services (677)

Non-Formula Component

	FY2021 Actuals	FY2022 Conference Committee	FY2022 Authorized	FY2022 Management Plan	FY2023 Governor	FY2022 Management Plan vs FY2023 Governor	
71000 Personal Services	1,480.0	1,693.6	1,693.6	1,693.6	1,671.6	-22.0	-1.3%
72000 Travel	0.0	29.2	29.2	41.4	41.4	0.0	0.0%
73000 Services	651.4	854.5	854.5	848.3	820.3	-28.0	-3.3%
74000 Commodities	0.2	6.0	6.0	6.0	6.0	0.0	0.0%
75000 Capital Outlay	0.0	6.0	6.0	0.0	0.0	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	2,131.6	2,589.3	2,589.3	2,589.3	2,539.3	-50.0	-1.9%
Fund Sources:							
1002 Fed Rcpts (Fed)	0.1	0.0	0.0	0.0	0.0	0.0	0.0%
1004 Gen Fund (UGF)	2,131.5	2,589.3	2,589.3	2,589.3	2,539.3	-50.0	-1.9%
Unrestricted General (UGF)	2,131.5	2,589.3	2,589.3	2,589.3	2,539.3	-50.0	-1.9%
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Federal Funds	0.1	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	11	11	11	11	11	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 and Administrative Services (677)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
FY2022 Conference Committee	ConfCom	2,589.3	1,693.6	29.2	854.5	6.0	6.0	0.0	0.0	11	0	0
1004 Gen Fund		2,589.3										
Subtotal		2,589.3	1,693.6	29.2	854.5	6.0	6.0	0.0	0.0	11	0	0
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
Align Authority with Anticipated Expenditures	LIT	0.0	0.0	12.2	-6.2	0.0	-6.0	0.0	0.0	0	0	0
Transfer authority from services and capital outlay to cover anticipated travel costs. The remaining services and capital outlay authority is sufficient to cover anticipated expenditures.												
Subtotal		2,589.3	1,693.6	41.4	848.3	6.0	0.0	0.0	0.0	11	0	0
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes	SalAdj	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.7										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$0.7												
FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes	SalAdj	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2.9										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$2.9												
FY2023 General Government Unit SBS and Risk Management Rate Changes	SalAdj	-0.7	-0.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-0.7										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-0.7												
FY2023 Salary and Benefit Adjustments	SalAdj	4.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.0										
Includes: FY2023 Supervisory Unit 1% COLA: \$2.0												

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

Component: School Finance & Facilities (2737)
RDU: Education Support and Administrative Services (677)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
FY2023 SU BU - Supervisory Employees (SS) 1% COLA: \$2.0												
FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)												
	SalAdj	-56.9	-56.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-56.9										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-56.9												
Align Authority with Anticipated Expenditures												
	LIT	0.0	28.0	0.0	-28.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to cover anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
Totals		2,539.3	1,671.6	41.4	820.3	6.0	0.0	0.0	0.0	11	0	0

Line Item Detail (1676)
Department of Education and Early Development
Travel

Component: School Finance & Facilities (2737)

Line Number	Line Name		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
2000	Travel		0.0	41.4	41.4
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
2000 Travel Detail Totals			0.0	41.4	41.4
2000	In-State Employee Travel	In-State Transportation - Transportation costs for travel relating to administration, conventions and meetings, boards and commissions.	0.0	38.9	38.9
2002	Out of State Employee Travel	Out-of-State Transportation - Transportation costs for travel relating to administration, conventions and meetings, boards and commissions.	0.0	2.5	2.5

Line Item Detail (1676)
Department of Education and Early Development
Services

Component: School Finance & Facilities (2737)

Line Number	Line Name		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000	Services		651.4	848.3	820.3
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000 Services Detail Totals			651.4	848.3	820.3
3000	Education Services	Training, educational conferences, agency memberships, books and fees for work-related courses.	6.6	7.2	7.2
3001	Financial Services	Accounting, auditing, management/consulting services.	14.9	15.0	15.0
3002	Legal and Judicial Services	Legal and judicial services, including costs to conduct hearings and transcription fees.	0.7	0.4	0.4
3004	Telecommunications	Local, long distance, cellular and telecommunications equipment charges; data/network, and television.	1.5	1.6	1.6
3007	Advertising and Promotions	Advertising, promotions, and legal notices.	0.2	2.1	2.1
3009	Structure/Infrastructure/Land	Pupil Transportation contractual obligations to provide semi-annual safety school bus inspections per AS 14.09.030.	349.9	349.9	349.9
3010	Equipment/Machinery	Machinery, furniture and equipment purchase, repairs, maintenance, rentals, and leases.	0.0	6.7	6.7
3011	Other Services	Other services, including strategic planning services, State Travel Office fees, and printer/copy machine supplies and maintenance.	0.0	116.7	88.7
3015	Inter-Agency Conservation/Environmental	EnvCon - Department-wide Department of Environmental Conservation for testing program for	0.1	2.2	2.2

Line Item Detail (1676)
Department of Education and Early Development
Services

Component: School Finance & Facilities (2737)

Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000 Services Detail Totals			651.4	848.3	820.3
		lead in drinking water at schools and child care facilities.			
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology chargeback for computer services (including Enterprise Productivity Rates and MICS charges for mainframe usage).	43.4	40.3	40.3
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology chargeback for telecommunications, Enterprise Productivity Rates, phone lines, and service requests.	3.7	4.0	4.0
3021	Inter-Agency Mail	Admin - Department-wide Pro-rated share of expenses relating to central mailroom support and services.	0.2	1.2	1.2
3022	Inter-Agency Human Resources	Admin - Department-wide Division of Personnel and Labor Relations - Human resource and personnel services.	28.2	30.0	30.0
3024	Inter-Agency Legal	Law - Department-wide Department of Law legal services and regulations review.	74.2	102.0	102.0
3027	Inter-Agency Financial	Admin - Department-wide Department of Administration - SSOA, AP, Travel, APEX Chargebacks.	4.4	12.0	12.0
3038	Inter-Agency Management/Consulting	E&ED - Administrative Services (157) Administrative Services support to include, but not limited to: accounting; internal audit; budget preparation and management; federal and state financial reporting; procurement; human resources; and travel.	71.5	75.0	75.0
3038	Inter-Agency Management/Consulting	Labor - Department-wide Alaska Vocational Technical Center - School Bus Driver Instructor Certification & Recertification Workshops.	12.8	20.0	20.0

Line Item Detail (1676)
Department of Education and Early Development
Services

Component: School Finance & Facilities (2737)

Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000 Services Detail Totals			651.4	848.3	820.3
3038	Inter-Agency Management/Consulting	E&ED - Information Services (2148) Information Services support for centralized information technology services to include, but not limited to: database; network and server support; website maintenance; computer and data security; computer and computer periphery support; and maintenance agreements.	28.3	40.0	40.0
3038	Inter-Agency Management/Consulting	E&ED - Executive Administration (2736) Executive Administration provides leadership and support to all aspects of Alaska's education system by effectively and efficiently managing department programs to facilitate and improve delivery of educational services.	10.8	22.0	22.0

Line Item Detail (1676)
Department of Education and Early Development
Commodities

Component: School Finance & Facilities (2737)

Line Number	Line Name		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
4000	Commodities		0.2	6.0	6.0
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
		4000 Commodities Detail Totals	0.2	6.0	6.0
4000	Business	Business supplies including books and educational equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information.	0.2	6.0	6.0

Revenue Detail (1681)
Department of Education and Early Development

Component: School Finance & Facilities (2737)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
5002 Fed Rcpts (1002 Fed Rcpts)			0.1	0.0	0.0
5004 Federal Education - Miscellaneous Grants		Estimated federal receipts.	0.1	0.0	0.0

Inter-Agency Services (1682)
Department of Education and Early Development

Component: School Finance & Facilities (2737)

				FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
Component Totals				277.6	348.7	348.7
With Department of Environmental Conservation				0.1	2.2	2.2
With Department of Administration				79.9	87.5	87.5
With Department of Law				74.2	102.0	102.0
With Department of Education and Early Development				110.6	137.0	137.0
With Department of Labor and Workforce Development				12.8	20.0	20.0
Object Class	Servicing Agency	Explanation		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3015	Inter-Agency Conservation/Environmental	EnvCon - Department-wide	Department of Environmental Conservation for testing program for lead in drinking water at schools and child care facilities.	0.1	2.2	2.2
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	Office of Information Technology chargeback for computer services (including Enterprise Productivity Rates and MICS charges for mainframe usage).	43.4	40.3	40.3
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology chargeback for telecommunications, Enterprise Productivity Rates, phone lines, and service requests.	3.7	4.0	4.0
3021	Inter-Agency Mail	Admin - Department-wide	Pro-rated share of expenses relating to central mailroom support and services.	0.2	1.2	1.2
3022	Inter-Agency Human Resources	Admin - Department-wide	Division of Personnel and Labor Relations - Human resource and personnel services.	28.2	30.0	30.0
3024	Inter-Agency Legal	Law - Department-wide	Department of Law legal services and regulations review.	74.2	102.0	102.0
3027	Inter-Agency Financial	Admin - Department-wide	Department of Administration - SSOA, AP, Travel, APEX	4.4	12.0	12.0

Inter-Agency Services (1682)
Department of Education and Early Development

Component: School Finance & Facilities (2737)

Object Class		Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3038	Inter-Agency Management/Consulting	E&ED - Administrative Services (157)	Chargebacks. Administrative Services support to include, but not limited to: accounting; internal audit; budget preparation and management; federal and state financial reporting; procurement; human resources; and travel.	71.5	75.0	75.0
3038	Inter-Agency Management/Consulting	Labor - Department-wide	Alaska Vocational Technical Center - School Bus Driver Instructor Certification & Recertification Workshops.	12.8	20.0	20.0
3038	Inter-Agency Management/Consulting	E&ED - Information Services (2148)	Information Services support for centralized information technology services to include, but not limited to: database; network and server support; website maintenance; computer and data security; computer and computer periphery support; and maintenance agreements.	28.3	40.0	40.0
3038	Inter-Agency Management/Consulting	E&ED - Executive Administration (2736)	Executive Administration provides leadership and support to all aspects of Alaska's education system by effectively and efficiently managing department programs to facilitate and improve delivery of educational services.	10.8	22.0	22.0

Personal Services Expenditure Detail
Department of Education and Early Development

Scenario: FY2023 Governor (18673)
Component: School Finance & Facilities (2737)
RDU: Education Support and Administrative Services (677)

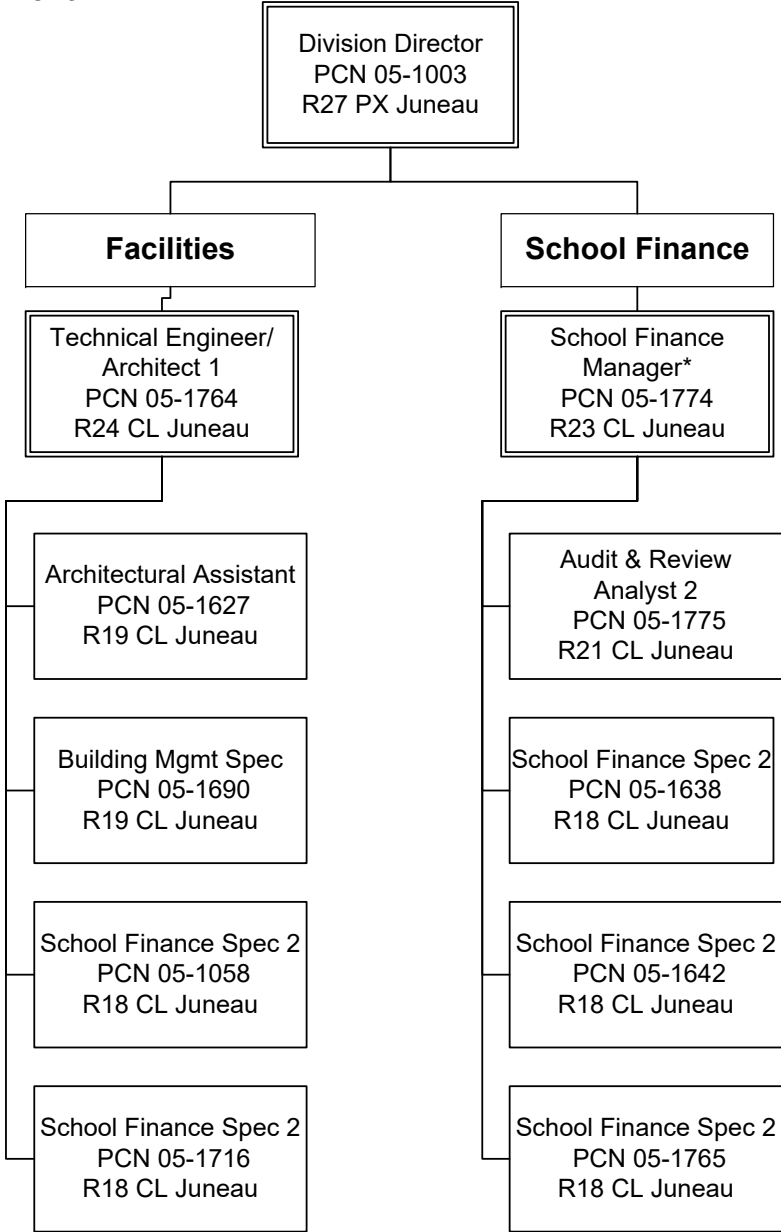
PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
05-1003	Division Director - Px	FT	A	XE	Juneau	N05	27M	6.0	**	73,379	0	0	37,284	110,663	110,663
05-1058	School Finance Specialist 2	FT	A	GG	Juneau	205	18L / M	12.0		87,445	0	0	51,153	138,598	138,598
05-1627	Architectural Assistant	FT	A	GP	Juneau	205	19D / E	12.0		77,058	0	0	47,308	124,366	124,366
05-1638	School Finance Specialist 2	FT	A	GP	Juneau	205	18J	12.0		80,652	0	0	48,639	129,291	129,291
05-1642	School Finance Specialist 2	FT	A	GP	Juneau	99	18O	12.0		93,665	0	0	53,456	147,121	147,121
05-1690	Building Management Specialist	FT	A	GP	Juneau	205	19K / L	12.0		91,384	0	0	52,612	143,996	143,996
05-1716	School Finance Specialist 2	FT	A	GP	Juneau	205	18J / K	12.0		83,265	0	0	49,606	132,871	132,871
05-1764	Tech Eng/Arch 1	FT	A	SS	Juneau	205	24N	12.0		143,395	1,965	0	73,466	218,826	218,826
05-1765	School Finance Specialist 2	FT	A	GP	Juneau	205	18M / N	12.0		91,289	0	0	52,577	143,866	143,866
05-1774	School Finance Manager	FT	A	SS	Juneau	99	23P / Q	12.0		141,470	1,938	0	72,753	216,161	216,161
05-1775	Audit & Review Analyst 2	FT	A	GP	Juneau	205	21M / N	12.0		108,909	0	0	59,099	168,008	168,008

Total Positions			New	Deleted	Total Salary Costs:	1,071,911
Full Time Positions:	11	0	0		Total COLA:	3,903
Part Time Positions:	0	0	0		Total Premium Pay:	0
Non Permanent Positions:	0	0	0		Total Benefits:	597,953
Positions in Component:	11	0	0		Total Pre-Vacancy:	1,673,767
					Minus Vacancy Adjustment of 0.13%:	(2,167)
					Total Post-Vacancy:	1,671,600
					Plus Lump Sum Premium Pay:	0
					Personal Services Line 100:	1,671,600

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	1,673,767	1,671,600	100.00%
Total PCN Funding:	1,673,767	1,671,600	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.

State of Alaska
Department of Education and Early Development
School Finance and Facilities (2737)
FY2023 Governor Organization Chart



* PCN 05-1774 also supervises PCN 05-7606 in the Administrative Services component.