

ADDITIONAL RESOURCES FOR SUBCOMMITTEE MEMBERS

In addition to the budget materials provided in this subcommittee binder, the following available resources may also be of interest to member offices:

General Budget Resources

- LFD's Alaska Legislative Budget Handbook, the Swiss Army Knife (includes glossary)
 - Available online: www.legfin.akleg.gov
 - Hard copies available from the Documents Office on the 1st floor
- Office of Management and Budget (OMB) Help Documents (www.omb.alaska.gov):
 - Budget Terminology
 - Guide to OMB Budget Reports
- Department of Revenue's Revenue Sources Book - Fall 2017
 - Available online: <http://www.tax.alaska.gov/programs/sourcebook/index.aspx>
- FY2019 Budget Overview and 10-Year Plan
 - Available online: www.omb.alaska.gov

Department Specific Resources

- House Finance Committee Overview Presentation
 - The Department of Administration is scheduled to present a department overview in HFC on Wednesday, January 24th
 - Although a similar overview will be presented in subcommittee, members are encouraged to attend or later watch the House Finance hearing for additional points of discussion
- Additional Reports from LFD's website (www.legfin.akleg.gov)
 - For assistance navigating the many reports made available by LFD, please contact Danith Watts, the fiscal analyst assigned to the Dept. of Administration
- OMB detail for each Results Delivery Unit (RDU)/component in Department
 - Outlines mission, core services, measures by core services, major accomplishments, key challenges, and significant changes in results to be delivered
 - Available online: www.omb.alaska.gov
 - Hard copies available in detail budget books available for loan from the House Finance Committee room
- FY17 Legislative Intent Language (FY18 not applicable to Dept. of Administration)
- 2017 Indirect Expenditure Report
 - Available online:
www.legfin.akleg.gov/IEBooks/2017IndirectExpenditureReport.pdf
 - Hard copies available in CAP 523 (5th floor House Finance copy room)

FUND SOURCES

Understanding the four budget fund groups is essential to the subcommittee review process:

Unrestricted General Funds (UGF) – No statutory designations or restrictions on the use of these funds. Deficits refer only to UGF. **Deficits do not occur in other fund groups.** Accordingly, UGF-funded programs will be the primary review areas.

Designated General Funds (DGF) – Although the Constitution prohibits the dedication of funds (with a few exceptions), the legislature has statutorily designated funds in this group for a specific purpose. Programs funded with DGF should also be reviewed as some unspent DGF fund sources lapse into the general fund.

Other Funds – The legislature has limited discretion (includes dedicated and duplicated funding).

Federal Funds – Funding received from the federal government. The legislature has limited discretion over the use of this funding.