
BUDGET 101 TRAINING

Wednesday, February 10, 2016

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GOAL OF THIS PRESENTATION

- Provide legislators and staff with basic budget information. *This is not a discussion of the fiscal situation. It is a discussion of the budget – actually only the appropriation side of the operating budget.*
 - ❑ Appropriation Structure—How the legislature can control spending through appropriation (or budget) structure
 - ❑ Fund Groups—What they are & how they indicate the level of legislative discretion
 - ❑ Understanding the Fiscal Summary
 - ❑ Subcommittee Process
 - ❑ Resources helpful in analyzing and preparing subcommittee budgets

APPROPRIATION (OR BUDGET) STRUCTURE

What is an appropriation?

- An appropriation is legislative authorization to spend funds. An appropriation has five requirements:
 1. purpose,
 2. funding source,
 3. amount,
 4. location, and
 5. time frame.

What is appropriation (or budget) structure?

- When many people speak about appropriations, they are referring to **the appropriation structure** in the numbers section of an appropriations bill.
 - Appropriations appear in bold
 - Allocations are indented and appear in non-bold type

Why is budget structure important?

- The legislature controls where funding can be spent through the budget structure.
 - Funding cannot be transferred between appropriations but can be transferred between the various allocations within an appropriation.

1	Department of Corrections (cont.)			
2		Appropriation	General	Other
3		Allocations	Items	Funds
4	Recidivism Reduction Grants	500,000	500,000	
5	Recidivism Reduction Grants	500,000		
6	24 Hour Institutional Utilities	11,224,200	11,224,200	
7	24 Hour Institutional Utilities	11,224,200		
8	Agency Unallocated Reduction	-2,345,500	-2,345,500	
9	Agency Unallocated Reduction	-2,345,500		
10	*****	*****		
11	***** Department of Education and Early Development *****			
12	*****	*****		
13	K-12 Aid to School Districts	50,791,000	30,000,000	20,791,000
14	Foundation Program	50,791,000		
15	K-12 Support	12,378,800	12,378,800	
16	Boarding Home Grants	7,696,400		
17	Youth in Detention	1,100,000		
18	Special Schools	3,582,400		
19	Education Support Services	6,146,600	3,651,500	2,495,100
20	Executive Administration	917,000		
21	Administrative Services	1,797,500		
22	Information Services	1,072,000		
23	School Finance & Facilities	2,360,100		
24	Teaching and Learning Support	237,948,300	19,378,300	218,570,000
25	Student and School Achievement	161,210,800		
26	Alaska Native Science and Engineering	1,000,000		
27	Program			
28	State System of Support	1,976,400		
29	Statewide Mentoring Program	1,500,000		
30	Teacher Certification	930,300		
31	The amount allocated for Teacher Certification includes the unexpended and unobligated balance			
32	on June 30, 2016, of the Department of Education and Early Development receipts from teacher			
33	certification fees under AS 14.20.020(c).			
	HB0256a	-9 -	HB 256, Sec. 1	

FUND GROUPS & LEGISLATIVE DISCRETION

The following four fund groups indicate the level of legislative discretion over the use of the funding

1. **Unrestricted General Funds (UGF)** — No statutory designations or restrictions on these funds. Deficits refer only to UGF. Deficits cannot occur in other fund groups.
2. **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.
3. **Other Funds** — The legislature has limited discretion (includes dedicated and duplicated funding).
4. **Federal Funds** — Funding received from the federal government. The legislature has limited discretion over the use of this funding.

FISCAL SUMMARY

State of Alaska Fiscal Summary--FY16 and FY17 (Part 1)															
(\$ millions)															
	FY16 Management Plan						FY17 Governor						Change in UGF		
	Unrestricted General Funds	Designated General Funds	Total General Funds	Other State Funds	Federal Receipts	All Funds	Unrestricted General Funds	Designated General Funds	Total General Funds	Other State Funds	Federal Receipts	All Funds	\$	%	
1	REVENUE														
2	Unrestricted General Fund Revenue (Fall 2015) (1)	1,609.5	926.8	2,536.2	639.5	3,458.3	6,634.0	5,013.5	894.7	5,908.2	713.2	3,142.9	6,976.6	3,404.0	211.5%
3	Production Taxes and Non-dedicated Royalties	1,593.0	-	1,593.0	-	-	1,593.0	1,796.4	-	1,796.4	-	-	1,796.4	-	-
4	Other Current Sources of Revenue	-	-	-	-	-	-	991.3	-	991.3	-	-	991.3	-	-
5	Sustainable Transfer from the Earnings Reserve Account (2)	-	-	-	-	-	-	805.1	-	805.1	-	-	805.1	-	-
6	Transfer from the Earnings Reserve Account for Dividends (2)	-	-	-	-	-	-	3,200.0	-	3,200.0	-	-	3,200.0	-	-
7	Production Taxes and Royalties to Earnings Reserve Account	-	-	-	-	-	-	230.9	-	230.9	-	-	230.9	-	-
8	New Revenue Sources Proposed by the Governor (3)	-	-	-	-	-	-	(446.5)	-	(446.5)	-	-	(446.5)	-	-
9	Carryforward, Repeals, Adjustments and Fiscal Notes (4)	16.5	-	16.5	-	0.4	16.9	244.0	-	244.0	-	-	244.0	-	-
10	Designated General Fund Revenue (5)	-	926.8	926.8	-	-	926.8	(11.3)	-	(11.3)	-	-	(11.3)	-	-
								-	894.7	894.7	-	-	894.7	-	-
APPROPRIATIONS															
11	TOTAL OPERATING APPROPRIATIONS	5,270.6	830.6	6,101.2	611.8	2,182.4	8,895.4	5,259.9	848.7	6,108.6	645.6	2,185.9	8,940.2	(10.7)	-0.2%
12	Agency Operations	4,111.8	805.0	4,916.9	558.9	2,153.7	7,629.4	3,997.9	828.8	4,826.7	564.3	2,157.1	7,548.1	(113.9)	-2.8%
13	Current Fiscal Year Appropriations (Includes Fiscal Notes)	4,098.8	805.0	4,903.9	558.9	2,153.7	7,616.4	3,997.9	828.8	4,826.7	564.3	2,157.1	7,548.1	(100.9)	-2.5%
14	Agency Operations (Non-Formula)	2,040.4	714.1	2,754.5	553.5	906.1	4,214.0	1,979.8	721.8	2,701.6	559.5	905.4	4,166.6	(60.6)	-3.0%
15	K-12 Foundation Formula and Pupil Transportation	1,247.5	13.0	1,260.5	-	20.8	1,281.3	1,243.0	30.0	1,273.0	-	20.8	1,293.7	(4.5)	-0.4%
16	Medicaid Services (Formula)	635.1	1.8	636.9	2.8	966.2	1,606.0	603.5	1.8	605.3	4.8	1,125.3	1,735.3	(31.6)	-5.0%
17	Other Formula Programs	175.8	76.2	252.0	-	100.8	352.9	171.6	75.2	246.8	-	105.6	352.4	(4.2)	-2.4%
18	Revised Programs Legislatively Approved	-	-	-	2.6	159.7	162.3	-	-	-	-	-	-	-	-
19	Duplicated Authorization (non-additive) (6)	-	-	-	747.3	-	747.3	-	-	-	771.7	-	771.7	-	-
20	Supplemental Appropriations (Agency Operations) (7)	13.0	-	13.0	-	-	13.0	-	-	-	-	-	-	-	-
21	Statewide Obligations	1,158.7	25.6	1,184.3	52.9	28.7	1,265.9	1,262.0	19.9	1,281.9	81.3	28.9	1,392.1	103.3	8.9%
22	Current Fiscal Year Appropriations	979.3	25.6	1,004.9	48.7	28.7	1,082.3	1,262.0	19.9	1,281.9	81.3	28.9	1,392.1	282.7	28.9%
23	Debt Service	206.2	23.9	230.1	43.3	5.2	278.7	436.7	18.3	455.0	76.0	5.2	536.2	230.4	111.8%
24	Fund Capitalization	502.0	1.7	503.7	5.4	23.5	532.5	776.4	1.6	778.0	5.3	23.6	807.0	274.4	54.7%
25	Oil & Gas Production Tax Credits	500.0	-	500.0	-	-	500.0	73.4	-	73.4	-	-	73.4	(426.6)	-85.3%
26	Other Fund Capitalization	2.0	1.7	3.7	5.4	23.5	32.5	3.0	1.6	4.6	5.3	23.6	33.5	1.0	50.0%
27	Permanent Fund Dividend Fund (2)	-	-	-	-	-	-	700.0	-	700.0	-	-	700.0	700.0	-
28	Retirement Costs: Actuarial Recommendation	262.5	-	262.5	-	-	262.5	48.9	-	48.9	-	-	48.9	(213.6)	-81.4%
29	Judgments, Claims and Settlements	8.6	-	8.6	-	-	8.6	-	-	-	-	-	-	(8.6)	-100.0%
30	Duplicated Authorization (non-additive) (6)	-	-	-	15.4	-	15.4	-	-	-	12.2	-	12.2	-	-
31	Supplemental Appropriations (Statewide)	179.4	-	179.4	4.2	-	183.6	-	-	-	-	-	-	-	-
32	Community Revenue Sharing	35.4	-	35.4	-	-	35.4	-	-	-	-	-	-	-	-
33	AKLNG and In-state Pipeline (7)	144.0	-	144.0	4.2	-	148.2	-	-	-	-	-	-	-	-
34	Cost of Issuing Pension Obligation Bonds (duplicated)	-	-	-	12.7	-	12.7	-	-	-	-	-	-	-	-
35	Pension Obligation Bond Proceeds to Retirement (duplicated)	-	-	-	2,531.5	-	2,531.5	-	-	-	-	-	-	-	-
36	TOTAL CAPITAL APPROPRIATIONS	118.4	56.6	175.0	27.7	1,275.9	1,478.6	194.3	6.8	201.0	67.6	956.9	1,225.5	75.9	64.1%
37	Current Fiscal Year Appropriations	118.4	56.6	175.0	27.7	1,275.9	1,478.6	194.3	6.8	201.0	67.6	956.9	1,225.5	75.9	64.1%
38	Project Appropriations & RPLs (Revised Programs)	118.4	56.6	175.0	27.7	1,275.9	1,478.6	194.3	6.8	201.0	67.6	956.9	1,225.5	75.9	64.1%
39	Duplicated Authorization (non-additive) (6)	-	-	-	32.5	-	32.5	-	-	-	36.2	-	36.2	-	-
40	Money on the Street (includes all fund sources) (8)	118.4	56.6	175.0	60.2	1,275.9	1,511.1	194.3	6.8	201.0	103.8	956.9	1,261.8	75.9	64.1%
41	Pre-Transfers Authorization (unduplicated)	5,389.0	887.2	6,276.2	639.5	3,458.3	10,374.0	5,454.2	855.4	6,309.6	713.2	3,142.9	10,165.7	65.2	1.2%
42	Pre-Transfers Surplus/(Deficit)	(3,779.5)	-	Revenue Covers	29.9%	of Appropriations	-	(440.7)	-	Revenue Covers	91.9%	of Appropriations	-	-	-
43	Pre-Transfer Authorization without Governor's Legislation (9)	-	-	-	-	-	-	5,305.8	-	-	-	-	-	-	-
44	Pre-Transfer Deficit without Governor's Legislation (9)	-	-	-	-	-	-	(3,520.7)	-	Revenue Covers	33.6%	of Appropriations	-	-	-
January 14, 2016															

January 14, 2016

FISCAL SUMMARY (CONTINUED)

State of Alaska Fiscal Summary--FY16 and FY17 (Part 1)														
(\$ millions)														
	FY16 Management Plan						FY17 Governor						Change in UGF	
	Unrestricted General Funds	Designated General Funds	Total General Funds	Other State Funds	Federal Receipts	All Funds	Unrestricted General Funds	Designated General Funds	Total General Funds	Other State Funds	Federal Receipts	All Funds	\$	%
45 Fund Transfers (10)	(226.1)	39.6	(186.5)	-	-	(186.5)	62.2	39.3	101.5	-	-	101.5	288.3	-127.5%
46 Current Fiscal Year Transfers	(226.1)	39.6	(186.5)	-	-	(186.5)	62.2	39.3	101.5	-	-	101.5	288.3	-127.5%
47 Designated Reserves (Public Education Fund)	(280.5)	-	(280.5)	-	-	(280.5)	-	-	-	-	-	-	280.5	-100.0%
48 Statutory Budget Reserve to Earnings Reserve Account	-	-	-	-	-	-	3,000.0	-	3,000.0	-	-	3,000.0	3,000.0	-
49 Earnings Reserve Account from Statutory Budget Reserve	-	-	-	-	-	-	(3,000.0)	-	(3,000.0)	-	-	(3,000.0)	(3,000.0)	-
50 Earnings Reserve Account to Alaska Capital Income Fund	-	-	-	-	-	-	21.0	-	21.0	-	-	21.0	21.0	-
51 Alaska Capital Income Fund from Earnings Reserve Account	-	-	-	-	-	-	(21.0)	-	(21.0)	-	-	(21.0)	(21.0)	-
52 Oil & Hazardous Substance Fund	15.6	7.5	23.0	-	-	23.0	15.5	7.2	22.7	-	-	22.7	(0.0)	-0.1%
53 REAA School Fund	38.8	-	38.8	-	-	38.8	41.6	-	41.6	-	-	41.6	2.9	7.4%
54 Renewable Energy Fund	-	-	-	-	-	-	5.0	-	5.0	-	-	5.0	5.0	-
55 Vaccine Assessment Account	-	31.2	31.2	-	-	31.2	-	31.2	31.2	-	-	31.2	-	-
56 Other Funds	-	0.9	0.9	-	-	0.9	-	0.9	0.9	-	-	0.9	-	-
57 Net Zero Movement CBR to SBR (non-additive)	-	-	-	6,685.0	-	6,685.0	-	-	-	-	-	-	-	-
58 Post-Transfers Authorization (unduplicated)	5,162.9	926.8	6,089.6	639.5	3,458.3	10,187.4	5,516.4	894.7	6,411.1	713.2	3,142.9	10,267.2	353.5	6.8%
59 Post-Transfer Balance to/(from) the SBR or CBR (11)	(3,553.4)	Revenue Covers	Revenue Covers	31.2%	of Appropriations		(502.9)	Revenue Covers	Revenue Covers	90.9%	of Appropriations			
60 Permanent Fund	-	2,362.4	2,362.4	170.8	-	2,533.2	-	47.7	47.7	168.9	-	216.6		
61 Permanent Fund Dividends	-	1,405.0	1,405.0	-	-	1,405.0	-	-	-	-	-	-		
62 Deposits to Principal	-	888.0	888.0	-	-	888.0	-	-	-	-	-	-		
63 Alaska Capital Income Fund	-	21.0	21.0	-	-	21.0	-	-	-	-	-	-		
64 Permanent Fund Corporation (included in op/cap budget) (12)	-	-	-	162.3	-	162.3	-	-	-	160.3	-	160.3		
65 Other Uses of Earnings (included in op/cap budget) (12)	-	48.4	48.4	8.6	-	57.0	-	47.7	47.7	8.6	-	56.3		
66 Total Authorization (unduplicated)	5,162.9	3,240.8	8,403.6	639.5	3,458.3	12,501.4	5,516.4	894.7	6,411.1	713.2	3,142.9	10,267.2	353.5	6.8%
FISCAL YEAR SUMMARY	5,389.0	3,201.2	8,590.2	639.5	3,458.3	12,688.0	5,454.2	855.4	6,309.6	713.2	3,142.9	10,165.7	65.2	1.2%
Agency Operations	4,111.8	805.0	4,916.9	558.9	2,153.7	7,629.4	3,997.9	828.8	4,826.7	564.3	2,157.1	7,548.1	(113.9)	-2.8%
Statewide Operations	1,158.7	25.6	1,184.3	52.9	28.7	1,265.9	1,262.0	19.9	1,281.9	81.3	28.9	1,392.1	103.3	8.9%
Total Operating	5,270.6	830.6	6,101.2	611.8	2,182.4	8,895.4	5,259.9	848.7	6,108.6	645.6	2,185.9	8,940.2	(10.7)	-0.2%
Capital	118.4	56.6	175.0	27.7	1,275.9	1,478.6	194.3	6.8	201.0	67.6	956.9	1,225.5	75.9	64.1%
Unduplicated Appropriation of Permanent Fund Earnings	0.0	2,314.0	2,314.0	0.0	0.0	2,314.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Transfers (non-additive)	(226.1)	39.6	(186.5)	-	-	(186.5)	62.2	39.3	101.5	-	-	101.5	288.3	-127.5%

Notes:

(1) The Department of Revenue's Fall 2015 oil forecast for FY16 is 0.500 mbd at \$49.58 per barrel; the FY17 forecast is 0.505 mbd at \$56.24 per barrel.

(2) Under the proposed Permanent Fund Protection Act, \$3.2 billion is available for transfer from the Earnings Reserve Account to the general fund. The appropriation to the Dividend Fund is shown in Line 27. The appropriations associated with the dividends are missing in the Governor's budget submission; this will be corrected in amendments.

(3) New revenue sources proposed by the Governor are: \$100 million from an income tax, \$45 million from a motor fuel tax, \$40 million from an alcohol tax, \$27 million from a tobacco tax, \$20 million from a fisheries business tax and fisheries resource landing tax, and \$12 million from a mining license tax. In addition, another bill would bring in \$15 million from a cruise ship head tax, but this revenue is considered "Other" and is not included in this line.

(4) Carryforward is money that was appropriated in a prior year that is made available for spending in a later year via multiyear appropriations. Repeals increase revenue by reducing prior year authorization. Total carryforward into FY17 will be unknown until the close of FY16. The AIDEA dividend reported in the Revenue Sources Book is \$11.3 million too high and is adjusted in this line.

(5) Designated general funds include 1) program receipts that are restricted to the program that generates the receipts and 2) revenue that is statutorily designated for a specific purpose.

(6) Duplicated authorization is in the budget twice, such as when funds flow in and out of a holding account or one agency pays another for services provided. Duplicated authorization also includes the expenditure of bond proceeds when debt service on bonds (which includes repayment of principal) will be reflected in future operating budgets.

(7) FY16 Supplemental Appropriations for agency operations and fund transfers include appropriations made in SB 3001, passed in October 2015.

(8) Including duplicated fund sources in the amount of capital spending provides a valuable measure of "money on the street" because it includes projects funded with bond proceeds and other duplicated fund sources.

(9) The deficit without the Governor's legislation excludes revenue from new legislation and transfers from other funds. On the expenditure side, it excludes transfers to the ERA and dividends, and assumes \$625 million in tax credit payments.

(10) "Fund Transfers" refer to appropriations that move money from one fund to another within the Treasury. Although transfers are not true expenditures, they reduce the amount of money available for other purposes so must be included in the calculation of the surplus/deficit. For reserve accounts, a positive number indicates a deposit and a negative number indicates a withdrawal. When money is withdrawn and spent, the expenditure is included in the operating or capital budget, as appropriate.

(11) The post-transfer withdrawal necessary to balance the budget is anticipated to be \$3.6 billion in FY16 (from the Constitutional Budget Reserve Fund) and \$500 million in FY17 (from the Statutory Budget Reserve Fund).

(12) Amounts shown on lines 64 and 65 can be considered duplicated appropriations -- they are included in the operating or capital budgets above. The Designated General Funds column includes amounts associated with the dividend program in FY16, but those amounts become UGF under the Governor's plan. Amounts in the Other column reflect gross earnings of the Permanent Fund.

Notes:

- (1) The Department of Revenue's Fall 2015 oil forecast for FY16 is 0.500 mbd at \$49.58 per barrel; the FY17 forecast is 0.505 mbd at \$56.24 per barrel.
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- (7) FY16 Supplemental Appropriations for agency operations and fund transfers include appropriations made in SB 3001, passed in October 2015.
- (8) Including duplicated fund sources in the amount of capital spending provides a valuable measure of "money on the street" because it includes projects funded with bond proceeds and other duplicated fund sources.
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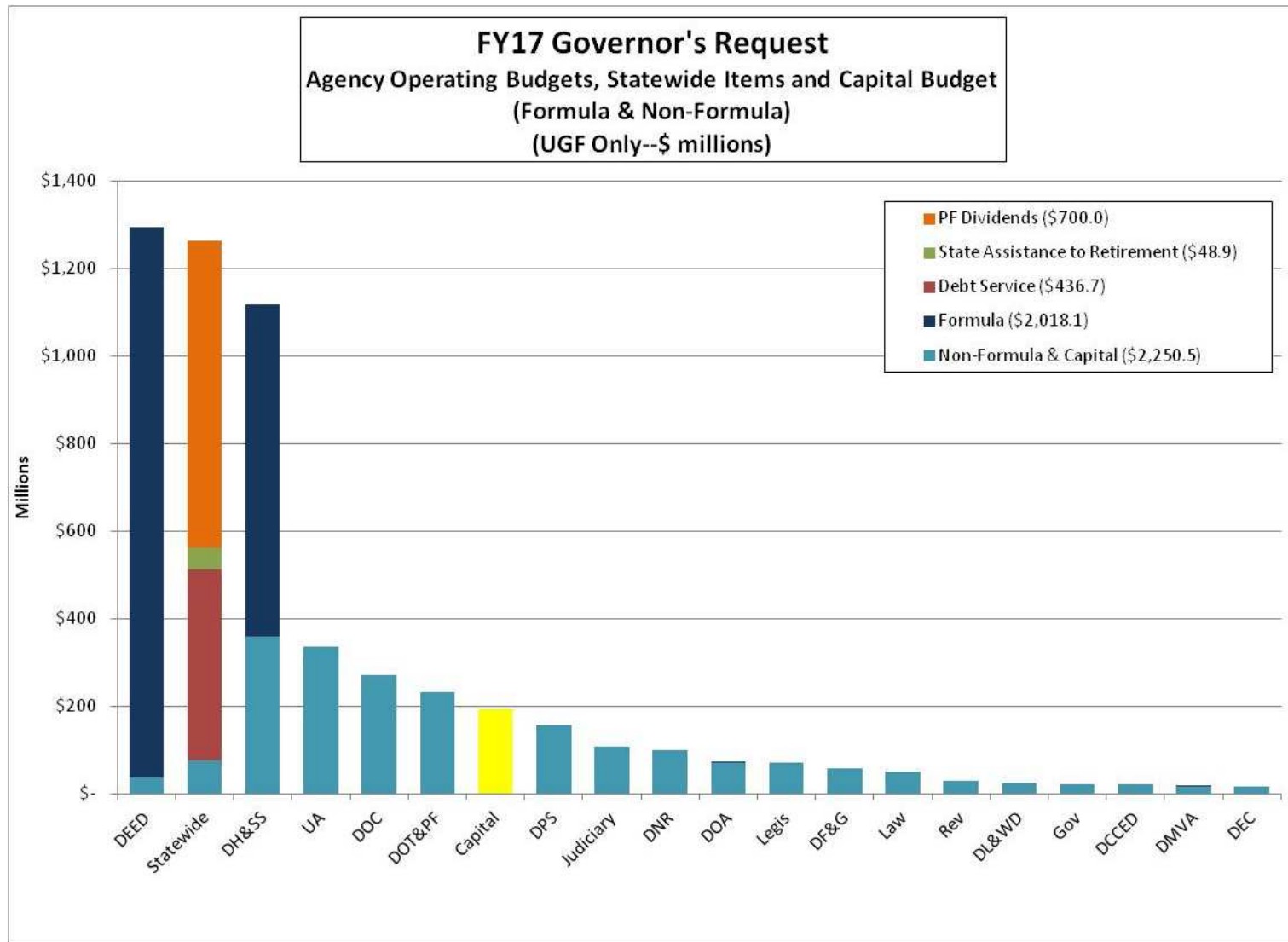
January 14, 2016

SHORT FISCAL SUMMARY

- Focus is on UGF Only
- Status Quo Removes the Governor's Proposed Legislation
 - ❑ New Revenue Sources
 - ❑ Pension Obligation Bonds
 - ❑ Oil Tax Credits
- Status Quo Dividends are not UGF

FY 17 Budget with and without Governor's Legislation			
Unrestricted General Funds Only			
		FY17 Status Quo	FY17Gov
1	Fall 2015 Revenue Forecast	1,785.1	5,013.5
2	UGF Revenue	1,785.1	1,785.1
3	New Revenue Sources	0.0	244.0
4	Sustainable ERA Draw	0.0	3,200.0
5	PFD Draw (1)	0.0	230.9
6	Prod Tax + Royalties to ERA	0.0	(446.5)
	Appropriations		
7	Agency Operations (non-formula)	1,979.8	1,979.8
8	Agency Operations (formula)	2,018.1	2,018.1
9	Oil Tax Credits (2)	625.0	73.4
10	Other Statewide Operating Items	488.6	488.6
11	Permanent Fund Dividends (1)	0.0	700.0
12	Total Operating	5,111.5	5,259.9
13	Capital Projects	194.3	194.3
14	Total Budget before Transfers	5,305.8	5,454.2
15	FY17 Pre-Transfer Deficit	(3,520.7)	(440.7)
16	Revenue as a % of Appropriations	34%	92%
17	Fund Transfers	62.2	62.2
18	Total Budget after Transfers	5,368.0	5,516.4
19	FY17 Post-Transfer Deficit	(3,582.9)	(502.9)
20	Revenue as a % of Appropriations	33%	91%
	Expected Supplementals		
21	Fire Suppression Activity	30.0	30.0
22	Community Revenue Sharing	-	80.0
23	Total Expected Supplementals	30.0	110.0
	Total Reserves (CBR + SBR + ERA)		
24	Starting Balance	15,155.6	15,155.6
25	Oil Tax Credit Transitional Fund (2)	-	(1,200.0)
26	FY17 Dividend (1)	(1,400.0)	-
27	FY17 Deficit (w/ supplementals)	(3,550.7)	(550.7)
28	End Balance	10,204.9	13,404.9
29	Deficit/Balance	35%	3%
(1) The Governor reduces dividends to \$700 million (UGF) in FY17. Status quo dividends cost \$1.4 billion and come from the ERA.			
(2) Governor's plan includes \$73.4 for oil and gas tax credits in FY17, but then uses an additional \$1.2 billion to set up a transitional fund. Without this change, the credit amount is \$625 million.			

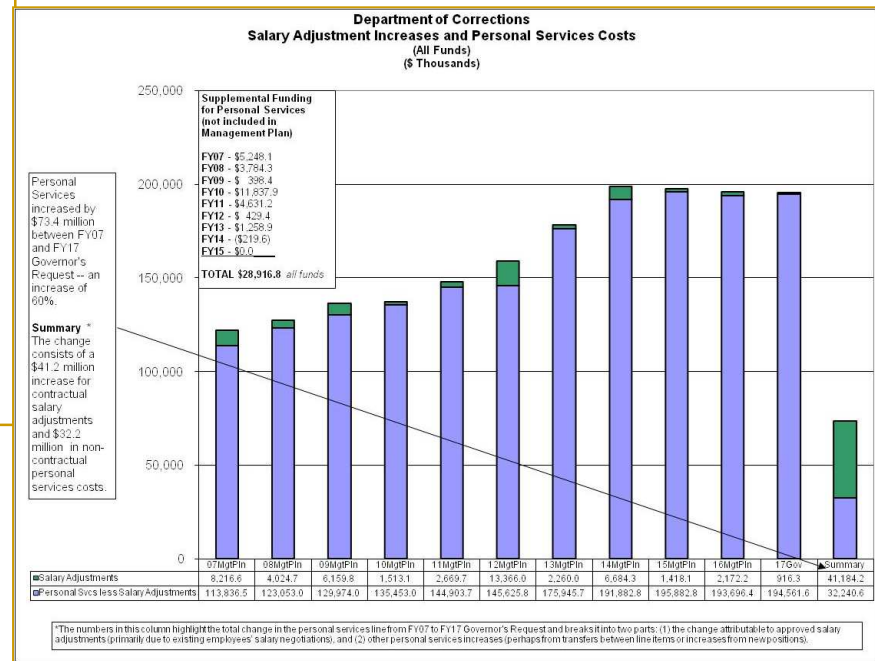
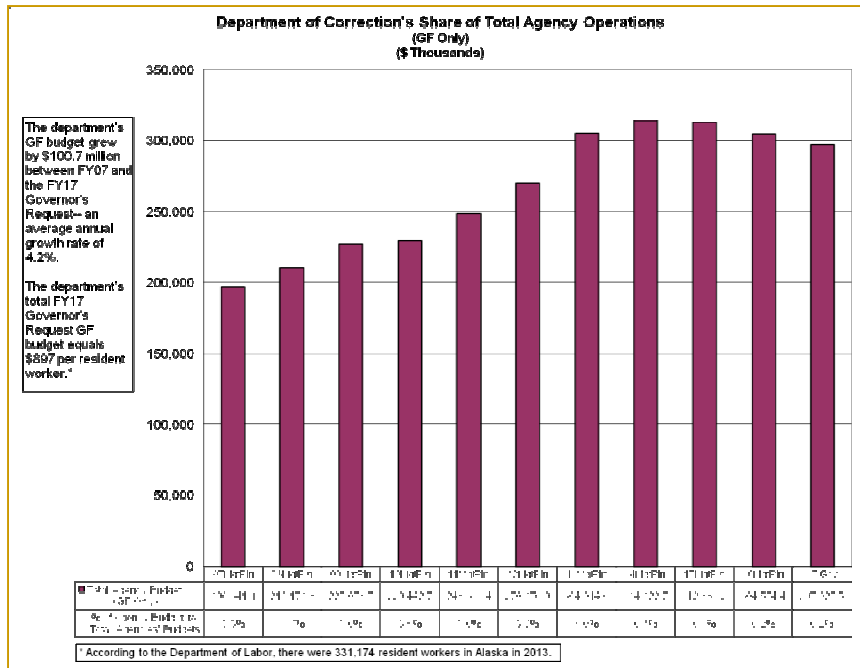
FISCAL SUMMARY



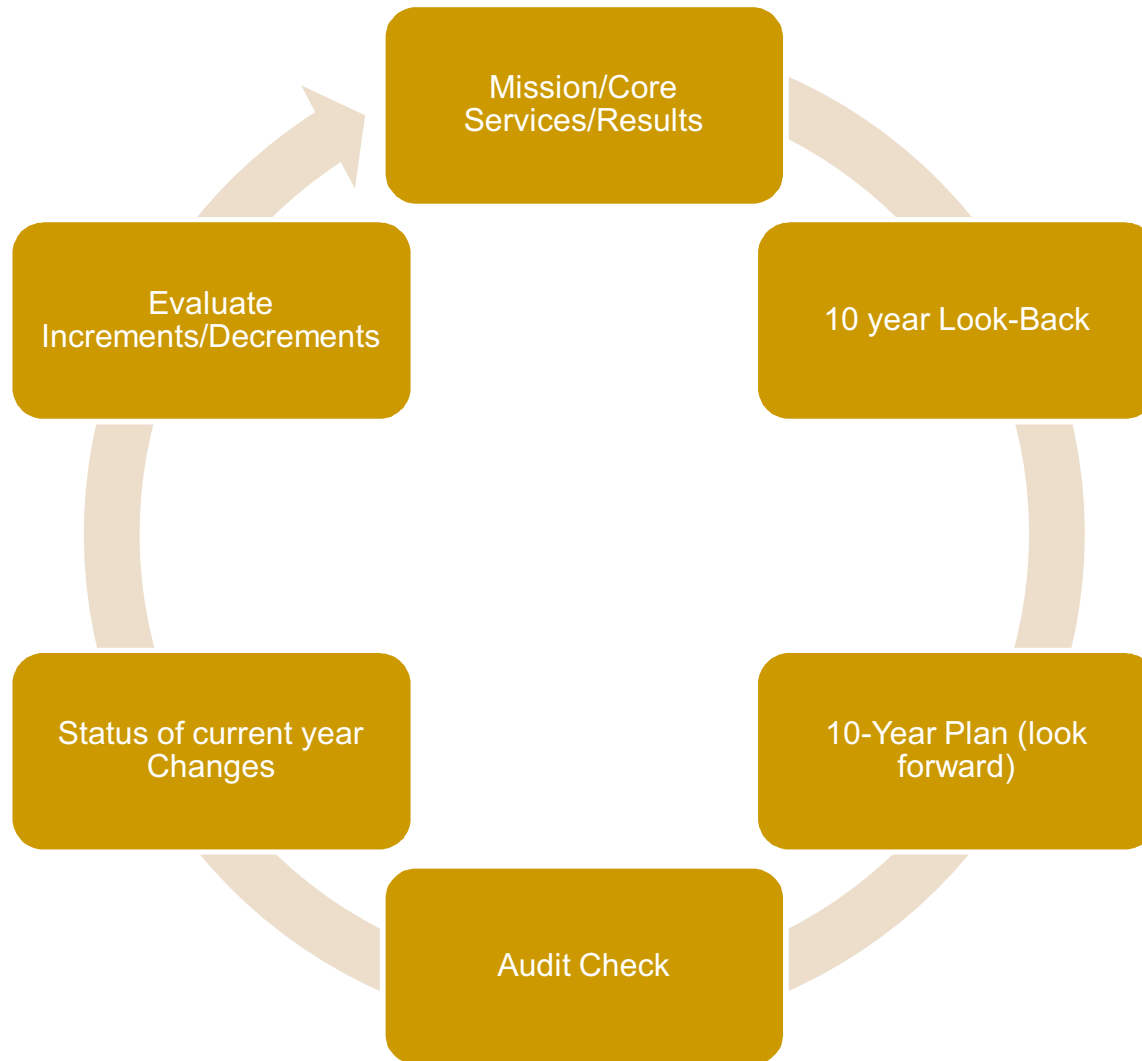
AGENCY OPERATIONS

AGENCY OPERATIONS 2014 Inflation Adjusted \$ (UGF Only)													
Departments	05MgtPln	06MgtPln	07MgtPln	08MgtPln	09MgtPln	10MgtPln	11MgtPln	12MgtPln	13MgtPln	14MgtPln	15MgtPln	16MgtPln	17Gov
Administration	55,821.0	65,482.6	73,481.7	74,051.6	82,441.2	83,221.4	85,058.4	85,264.0	88,763.1	88,861.8	88,178.3	77,558.4	69,136.2
Commerce, Community & Econ Dev	10,125.5	11,010.6	6,559.1	5,638.1	38,320.9	34,782.5	65,748.5	40,092.7	59,238.7	48,047.5	40,454.3	29,807.6	20,950.7
Corrections	200,823.2	214,030.4	226,607.7	236,512.6	242,480.3	241,016.3	255,803.4	265,264.3	297,527.5	303,346.4	297,654.4	271,184.8	258,566.7
Education & Early Dev	1,071,277.7	1,123,445.0	1,226,540.4	1,211,260.1	1,205,628.1	1,259,269.2	1,302,377.3	1,313,629.3	1,337,661.6	1,308,296.6	1,408,921.8	1,273,004.5	1,236,360.8
Environmental Conservation	14,834.2	16,372.8	18,226.1	19,465.7	19,839.8	19,626.1	20,893.2	21,276.1	22,663.0	24,319.1	22,472.1	19,651.1	16,950.5
Fish and Game	39,908.2	46,097.7	52,551.7	50,891.2	66,220.2	64,746.2	72,526.2	77,304.0	82,172.6	83,445.5	79,387.8	63,663.0	55,131.7
Governor	24,600.4	24,746.8	44,118.7	23,218.9	28,929.2	29,885.2	34,682.5	32,799.7	35,666.3	32,809.5	33,609.5	22,640.6	21,861.3
Health & Social Services	684,411.3	766,528.6	913,152.4	945,580.2	1,045,522.4	940,739.7	1,032,162.5	1,230,594.9	1,292,800.8	1,271,811.9	1,253,650.2	1,139,608.5	1,069,863.4
Labor & Workforce Dev	17,785.2	19,903.7	24,442.1	27,726.8	35,000.1	34,070.2	32,559.7	33,482.8	36,424.3	36,112.1	33,448.0	25,263.1	22,866.8
Law	40,079.1	53,014.0	48,700.7	46,000.0	62,602.2	62,869.6	65,783.8	74,110.4	71,530.2	64,644.0	61,275.3	53,529.8	48,010.7
Military & Veterans' Affairs	11,800.1	16,129.8	15,966.1	14,632.4	13,976.5	13,175.0	13,785.2	18,384.8	23,211.9	22,743.9	24,816.9	16,847.0	17,728.3
Natural Resources	62,217.0	78,974.4	77,129.4	76,519.3	85,619.9	80,296.2	79,932.5	81,576.8	84,223.1	84,704.2	88,072.8	68,743.9	96,370.4
Public Safety	108,606.3	118,143.4	128,410.5	127,204.5	135,155.7	144,570.6	151,808.9	165,721.3	172,788.0	176,003.8	171,553.2	157,138.1	149,374.7
Revenue	14,777.7	22,412.5	18,449.2	17,669.6	20,897.3	20,135.2	40,262.1	33,215.3	33,924.7	34,104.8	33,831.4	28,345.2	28,177.9
Transportation	127,560.6	213,841.4	244,854.2	243,622.9	278,988.3	272,243.4	294,590.1	299,022.9	295,848.8	288,831.8	278,604.6	238,644.9	221,240.1
University of Alaska	294,549.8	309,259.1	342,790.7	346,002.4	356,450.1	367,425.2	374,501.1	373,066.7	376,177.9	378,750.4	370,599.7	343,068.0	320,420.5
Branch-wide Unallocated Approp	-	-	-	14,280.0	-	20,340.0	16,095.0	13,910.0	37,800.0	36,720.0	27,000.0	-	-
Judiciary	75,874.2	80,641.1	90,406.9	92,061.3	96,313.8	98,548.8	105,273.8	108,165.9	112,017.0	112,785.8	111,866.3	107,973.5	101,908.2
Legislature	53,206.2	62,708.6	66,686.1	72,331.2	73,155.5	75,069.9	76,004.8	79,654.0	78,176.6	77,541.5	77,622.0	71,977.1	68,987.2
TOTAL	2,908,257.8	3,242,742.4	3,619,073.8	3,644,668.5	3,887,541.4	3,862,030.7	4,119,849.2	4,346,535.9	4,538,616.2	4,473,880.4	4,503,018.6	4,008,649.2	3,823,906.3
Cost per Alaskan	\$ 4,409	\$ 4,807	\$ 5,365	\$ 5,358	\$ 5,660	\$ 5,534	\$ 5,770	\$ 6,011	\$ 6,203	\$ 6,074	\$ 6,107	\$ 5,435	\$ 5,158
Alaska's Population (2015 and 2016 are Projections)	659,653	674,583	674,583	680,169	686,818	697,828	714,021	723,133	731,630	736,616	737,354	737,625	741,286
Value of one 2014 dollar in historical dollars (Per Dpt. of Labor's 2014 Anc CPI Data)	\$1.29	\$1.26	\$1.22	\$1.19	\$1.14	\$1.13	\$1.11	\$1.07	\$1.05	\$1.02	\$1.00	\$0.98	\$0.96

AGENCY LOOK-BACK GRAPHS



SUBCOMMITTEE PROCESS



BUDGET RESOURCES

The following slides provide information on

- ❑ Budget resources available to legislators and the public
- ❑ The types of information you can extract from these resources

Alaska Legislative Budget Handbook – The Swiss Army Knife (SAK)

This publication is designed to be a step-by-step guide to assist new legislators and staff in developing agencies' budgets. Some of the information included in the SAK are:

- ❑ LFD analyst contact information
- ❑ Tips for running effective subcommittee meetings
- ❑ Budget analysis questions
- ❑ Budget closeout procedures
- ❑ Conference Committee process
- ❑ Fund code and fund group information
- ❑ Appropriation law
- ❑ Glossary of budget terms
- ❑ Other Budget resources

Legislative Fiscal Analyst's Overview of the Governor's Request (or the Overview)

This is typically Legislative Finance's 1st publication in the budget process. It includes:

- ❑ A Fiscal Summary
- ❑ A summary analysis of the Governor's December 15th operating and capital budget requests, including revenue measures and bills like the Permanent Fund Protection Act
- ❑ Discussion of each agency's top issues as identified by Legislative Finance analysts
- ❑ Analysis of the language sections in each appropriation bill

This publication is typically available on the first day of session.

Subcommittee Books

How to read a Subcommittee Book

- ❑ Column Definitions
- ❑ Blue pages contain Legislative Fiscal Analyst's Overview of the Agency's budget request
- ❑ Goldenrod reports (contain summary reports)
 - Agency Summary
 - Agency Summary (General Funds & UGF Only)
 - Agency Totals
- ❑ White pages (contain detail reports by allocation)
 - Allocation Totals
 - Transaction Change Detail
- ❑ Wordage Report
- ❑ Transaction Type Definitions

Subcommittee Books (Continued)

Column Definitions

15Actual (FY15 LFD Actual) - FY15 actual expenditures as adjusted by LFD.

16 CC (FY16 Conference Committee) - The FY16 operating budget as approved by the Conference Committee on the Operating and Mental Health appropriation bills. The column does not include fiscal notes appropriated in Sec. 2 of HB72/HB73, special legislation or reappropriations. Appropriations in the language sections of the FY16 operating budget bills are included in the Conference Committee column.

16 Auth (FY16 Authorized) - The Conference Committee operating budget (adjusted for votes) plus fiscal notes appropriated in Sec. 2 of HB72/HB73 and HB2001, updated CC language estimates, operating appropriations made by other bills, reappropriations, and funding carried forward from previous fiscal years.

15MgtPin (FY15 Management Plan) - Authorized level of expenditures at the beginning of FY15 plus position adjustments and transfers (made at an agency's discretion) within appropriations.

16MgtPin (FY16 Management Plan) - Authorized level of expenditures at the beginning of FY16 plus position adjustments and transfers (made at an agency's discretion) within appropriations.

17Adj Base (FY17 Adjusted Base) - FY16 Management Plan less one-time items, plus FY17 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (risk management and most salary and benefit increases). The Adjusted Base is the "first cut" of the FY17 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

17Gov (FY17 Governor Request) - Includes FY17 Adjusted Base plus the Governor's operating budget bill requests for increases (increments), decreases (decrements), fund source changes, and language transactions submitted by the Governor on December 15, 2015.

16SupRPL (FY16 RPLs + Supplementals) - FY16 supplemental operating appropriations as submitted by the Governor on December 15, 2015, supplemental appropriations included in Chapter 1, TSSLA 15 (CSSB 3001 FIN) and FY16 Revised Program-Legislature (RPLs). Capital Supplementals and Capital RPLs are excluded from this column.

Multi-year Allocation Summary - Operating Budget - FY 2017 Governor Structure

Numbers and Language

Agency: Department of Education and Early Development

Allocation	15 2015 15Act	16 2016 16MgtPin	17 2017 17AdjBase	18 2018 18Gov	19 2019 19Gov	20 2020 20Gov	21 2021 21Gov	22 2022 22Gov	23 2023 23Gov	24 2024 24Gov	25 2025 25Gov	26 2026 26Gov	27 2027 27Gov	28 2028 28Gov	29 2029 29Gov	30 2030 30Gov
K-12 Aid to School Districts	1,239,440.1	1,136,664.3	1,202,030.5	0.0	1,202,030.5	1,214,775.5	16,111.4	1.3 %	12,746.0	1.1 %	12,746.0	1.1 %	12,746.0	1.1 %	12,746.0	1.1 %
Foundation Program	76,721.3	76,721.3	79,240.3	0.0	79,240.3	76,969.8	2,195.9	2.9 %	-270.5	-0.3 %	-270.5	-0.3 %	-270.5	-0.3 %	-270.5	-0.3 %
Additional Foundation Funding	0.0	96,151.4	0.0	0.0	0.0	0.0	-96,151.4	-100.0 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Appropriation Total	1,307,161.2	1,309,536.6	1,281,270.8	0.0	1,281,270.8	1,291,745.3	-76,794.3	-5.6 %	12,474.5	1.0 %	12,474.5	1.0 %	12,474.5	1.0 %	12,474.5	1.0 %
K-12 Support																
Boarding Home Grants	6,586.6	6,586.6	7,696.4	0.0	7,696.4	7,696.4	736.1	10.6 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Youth in Detention	1,100.0	1,100.0	1,100.0	0.0	1,100.0	1,100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Services	3,360.7	3,693.3	3,982.4	0.0	3,982.4	3,982.4	-110.9	-2.8 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Appropriation Total	10,997.3	11,780.6	12,778.8	0.0	12,778.8	12,778.8	625.2	5.3 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Education Support Services																
Executive Administration	864.5	903.4	917.0	0.0	917.0	917.0	13.4	1.5 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administrative Services	1,612.4	1,649.5	1,797.5	0.0	1,797.5	1,797.5	148.0	8.0 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Services	777.4	1,012.9	1,072.0	0.0	1,065.4	1,072.0	19.1	1.8 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
School Finance & Facilities	3,039.2	3,364.9	2,496.1	0.0	2,134.3	2,361.1	-754.8	-35.0 %	-46.0	-2.7 %	-46.0	-2.7 %	-46.0	-2.7 %	-46.0	-2.7 %
Appropriation Total	6,284.5	6,670.7	6,222.6	0.0	6,086.4	6,146.6	-524.1	-7.9 %	-46.0	-1.1 %	-46.0	-1.1 %	-46.0	-1.1 %	-46.0	-1.1 %
Teaching and Learning Support																
Student and School Achievement	145,204.9	167,563.7	162,207.4	0.0	161,512.5	161,663.6	-5,900.1	-3.5 %	-543.8	-0.3 %	-543.8	-0.3 %	-543.8	-0.3 %	-543.8	-0.3 %
ANSEP	0.0	0.0	1,385.2	0.0	1,385.2	1,000.0	1,000.0	>999 %	-385.2	-27.8 %	-385.2	-27.8 %	-385.2	-27.8 %	-385.2	-27.8 %
Alaska Learning Network	850.0	850.0	0.0	0.0	0.0	0.0	-850.0	-100.0 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State System of Support	1,902.5	1,902.5	1,976.4	0.0	1,961.9	1,976.4	13.9	0.7 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Statewide Monitoring	2,300.0	2,300.0	1,900.0	0.0	1,900.0	1,900.0	-400.0	-17.4 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teacher Certification	716.4	920.6	930.3	0.0	930.3	930.3	9.7	1.3 %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Child Nutrition	61,720.0	52,701.8	52,809.7	8,700.0	52,809.7	63,809.7	11,107.9	21.1 %	11,000.0	20.8 %	11,000.0	20.8 %	11,000.0	20.8 %	11,000.0	20.8 %
Early Learning Coordination	9,269.7	9,461.1	8,670.9	0.0	8,666.3	7,850.9	-1,410.2	-17.8 %	-820.0	-9.5 %	-820.0	-9.5 %	-820.0	-9.5 %	-820.0	-9.5 %
Pre-Kindergarten Grants	1,971.5	2,000.0	2,000.0	0.0	2,000.0	0.0	-2,000.0	-100.0 %	-2,000.0	-100.0 %	-2,000.0	-100.0 %	-2,000.0	-100.0 %	-2,000.0	-100.0 %
Unallocated Appropriation	0.0	0.0	0.0	0.0	0.0	-329.8	-329.8	<-999 %	-329.8	<-999 %	-329.8	<-999 %	-329.8	<-999 %	-329.8	<-999 %
Appropriation Total	223,995.2	237,759.7	231,479.9	8,700.0	230,763.7	238,401.1	641.4	0.3 %	6,903.2	3.0 %	6,903.2	3.0 %	6,903.2	3.0 %	6,903.2	3.0 %

Subcommittee Book

Legislative Finance Division

5

Guide to OMB Budget Reports

(https://www.omb.alaska.gov/ombfiles/Guide_to_OMB_Budget_Reports.pdf)

Introduction to the Office of Management and Budget's Reports

Operating Budget Bill

Annual appropriations covering ongoing operations. Appropriations are typically made for a fiscal year, with funds lapsing at the end of the fiscal year.

Capital Budget Bill

Appropriations for items exceeding one year and that usually cost more than \$25,000. Appropriations lapse only if funds remain after the project is completed.

Mental Health Budget Bill

Operating and Capital appropriations related to the state's integrated comprehensive mental health program under AS 37.14.003(a)

What the Columns Mean – the Annual Operating Budget Cycle

The following stages of the operating budget cycle are displayed in various combinations to show incremental changes or comparisons.

Conference Committee (Enacted)	Authorized	Management Plan	Governor Prior Year Actuals	Governor's Amended Supplemental
Final budget passed by the Legislature. Governor has 20 days after it is sent to exercise line item veto power.	Includes impacts of legislative actions not included in Conf. Committee such as new legislation and vetoes. Released publicly Dec 15 th .	Implementation plan done part-way into the fiscal year which may include changes that do not require legislative approval. Used as a base for the next year's budget development. Released publicly Dec 15 th .	Governor's proposed budget for the next fiscal year. Actuals for the last completed fiscal year represent money spent during the fiscal year.	Governor's Amended reflects final decisions and changes to the budget proposed by the Governor. The Supplemental budget provides additional funds or changes to appropriations in the current fiscal year budget.
May/June	July	August	December 15th	February

How the Operating Budget is Organized

The operating budget is presented in one of two ways. Departments, Result Delivery Units, and Components are used in management reports. Departments, Appropriations, and Allocations are used in the budget bills. Agencies generally cannot move money between appropriations but they do have discretion across allocations.

Department	Results Delivery Unit (RDU)	Component
Highest level of the budget structure	Second level of the budget structure. May relate to divisions and usually is equivalent to appropriations in the budget bill.	Lowest level of the budget structure. May relate to divisions and usually is equivalent to allocations in the budget bill.

How the Capital Budget is Organized

The capital budget is presented as projects within departments. Each project is classified as either an appropriation or allocation. Agencies generally cannot move money between appropriations but they do have discretion across allocations.

Where the Money is Spent

The following line item accounts are used to track categories of expenditure and correspond to accounts used in the state's accounting system.

Line 1000	Line 2000	Line 3000	Line 4000	Line 5000	Line 7000	Line 8000
Personal Services – state staffing costs. Positions counts are classified on reports as Full-time (PFT), Part-time (PPT) or Non-permanent (NP)	Travel – transportation and per diem expenditures	Services – contractual services by 3 rd parties	Commodities - items consumed within year or equipment under \$5,000.	Capital Outlay - for durable items valued between \$5,000 and \$25,000	Grants/Benefits - Funds disbursed by the state to units of local government and to individuals in payment of various benefits and claims	Miscellaneous – Expenditures not specifically covered by other line items

Where the Money is Coming From

4-digit fund codes specify funding sources for an appropriation. Each fund code is classified as one of four types: UGF, DGF, Other, or Federal.

Unrestricted General Fund (UGF)	Designated General Fund (DGF)	Other	Federal (Fed)
Money with no statutory restrictions on its use.	Money designated by the legislature for a specific purpose.	Money the legislature has limited discretion over. Includes "duplicated" funds such as interagency receipts where one state agency pays another.	Money received from the federal government.

For a more detailed look at the budget process, refer to the *Alaska Legislative Budget Handbook* available from the State of Alaska Division of Legislative Finance website at www.legfin.state.ak.us.

Last updated December 10, 2015

Office of Management and Budget
State of Alaska

Legislative Finance Division's Website

(<http://www.legfin.akleg.gov/>)

In addition to the standard operating, capital, and supplemental reports, the following information can be found on the LFD website:

- LFD analyst contact information
 - Operating Budget Reports
 - Current reports
 - Appropriation bills that are still in Committees (that haven't yet been posted on BASIS)
 - Historical Reports
 - Budget Amendment Forms
 - Capital Budget Reports
 - Current Reports
 - "Custom" historical capital budget reports:
 - Summary reports (by HD, Agency, or Statewide)
 - Project detail reports by House District or Agency
 - Export to Excel of all projects
 - Project Search
 - Appropriation bills that are still in Committees (that haven't yet been posted on BASIS)
 - Budget Amendment Forms
 - CAPSIS
 - Supplemental Budget Reports
 - Fiscal Note System
 - LB&A's RPLs (Revised Program-Legislative)
 - LFD Publications – Fiscal Summaries, Yearly Publications, Informational Papers & Other
 - Analysis Tools – Look-back Graphs, Highlights, Transaction Detail, Increment Status
 - Links – To other websites such as Office of Management & Budget (OMB)
-

Office of Management & Budget's Website

[\(http://omb.alaska.gov/\)](http://omb.alaska.gov/)

In addition to standard budget reports, other information on OMB's website includes:

- ❑ Personal Services Reports
- ❑ Performance Measures
- ❑ 10 Year Plans
- ❑ Comprehensive Annual Financial Reports (CAFR)
- ❑ Budget Terminology
- ❑ Capital Appropriation Status Reports
- ❑ Fee Reports
- ❑ Personal Services Transfer Reports
- ❑ Revenue Forecast
- ❑ Guide to OMB Budget Reports

GOVERNOR'S DETAIL BUDGET BOOKS

These books are published by each agency and include detailed information on agencies' budgets.

- ❑ Performance Measures
- ❑ Organization Charts
- ❑ Personal Services Detail (pcns, location, cost of salary & benefits, vacancy factors, and the amount of UGF budgeted for each position)
- ❑ Line Item Detail
- ❑ Revenue Detail
- ❑ Interagency Services

Personal Services Expenditure Detail
Department of Commerce, Community, and Economic Development

Scenario: FY2017 Governor (12995)
Component: Community and Regional Affairs (2879)
RDU: Community and Regional Affairs (405)

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
21-6054	Local Govt Spec IV	FT	A	SS	Anchorage	200	19B / C	12.0		67,818	0	0	39,464	107,282	67,051
21-6055	Local Govt Spec III	FT	A	GP	Bethel	250	17F / G	12.0		97,114	0	0	49,930	147,044	64,332
21-6056	Research Analyst IV	FT	A	SS	Anchorage	200	21D / E	12.0		82,345	0	0	44,417	126,762	126,762
21-6057	Local Govt Spec III	FT	A	GP	Kotzebue	260	17Q / R	12.0		143,840	0	0	64,310	208,150	130,094
21-6058	Local Govt Spec III	FT	A	GP	Fairbanks	203	17E / F	12.0		64,974	0	0	38,970	103,944	64,965
21-6060	Local Govt Spec V	FT	A	SS	Anchorage	200	21J	12.0		89,316	0	0	46,795	136,111	136,111
21-6066	Planner III	FT	A	GP	Anchorage	200	19J / K	12.0		79,074	0	0	43,778	122,852	24,570
21-6069	Office Assistant II	FT	A	GP	Anchorage	200	10B / C	12.0		35,179	0	0	28,810	63,989	56,790
21-6070	Administrative Assistant II	FT	A	GP	Juneau	205	14F / G	12.0		54,289	0	0	35,326	89,615	89,615
21-6077	Local Govt Spec II	FT	A	GP	Dillingham	237	15A	12.0		63,456	0	0	38,452	101,908	63,693
21-6080	Grants Administrator III	FT	A	SS	Fairbanks	203	19L / M	12.0		89,139	0	0	46,734	135,873	27,175
21-6081	Local Govt Spec IV	FT	A	SS	Anchorage	200	19M / N	12.0		89,102	0	0	46,722	135,824	135,824
21-6085	Division Operations Manager	FT	A	SS	Anchorage	200	24E / F	12.0		105,348	0	0	52,261	157,609	110,326
21-6091	Local Govt Spec IV	FT	A	SS	Anchorage	200	19K / L	12.0		84,047	0	0	44,998	129,045	58,070
21-6092	Local Govt Spec IV	FT	A	SS	Anchorage	200	19D / E	12.0		72,855	0	0	41,181	114,036	111,755
21-6093	Audit & Review Analyst II	FT	A	GP	Juneau	205	21F / G	12.0		0	0	0	0	0	0
21-6101	Research Analyst III	FT	A	GP	Juneau	205	18A / B	12.0		62,162	0	0	38,011	100,173	100,173
21-6104	Research Analyst III	FT	A	GP	Anchorage	200	18A	12.0		57,336	0	0	36,365	93,701	93,701
21-6109	Local Govt Spec III	FT	A	GP	Anchorage	200	17C / D	12.0		57,761	0	0	36,510	94,271	58,919
21-6110	Local Govt Spec III	FT	A	GP	Fairbanks	203	17K / L	12.0		75,449	0	0	42,542	117,991	51,621
21-6111	Local Govt Spec IV	FT	A	SS	Anchorage	200	19J / K	12.0		79,287	0	0	43,375	122,662	76,664
21-6112	Local Govt Spec I	FT	A	GP	Nome	237	13A	12.0		55,632	0	0	35,784	91,416	57,135
21-6113	Local Govt Spec III	FT	A	GP	Bethel	250	17E / F	12.0		94,623	0	0	49,080	143,703	62,870
Total Salary Costs:														4,344,246	
Total COLA:														0	
Total Premium Pay:														0	
Total Benefits:														2,427,733	
Total Pre-Vacancy:														6,771,979	
Minus Vacancy Adjustment of 8.45%:														(572,379)	
Total Post-Vacancy:														6,199,600	
Plus Lump Sum Premium Pay:														0	
Personal Services Line 100:														6,199,600	
Total Component Months:		684.0													
Full Time Positions:		57	0	4											
Part Time Positions:		0	0	0											
Non Permanent Positions:		0	0	0											
Positions in Component:		57	0	4											

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.

Personal Services

- Informational Paper 16-3 Positions, Vacancy Factors and Legislative Control – includes information regarding:
 - ❑ Governor's authority to create and appoint positions within the Executive Branch
 - ❑ Legislative control over positions
 - ❑ Funding positions authorized by the legislature
 - ❑ Transfers to and from the Personal Services line
 - ❑ Vacancy factor

WRAP-UP

- Questions and Comments