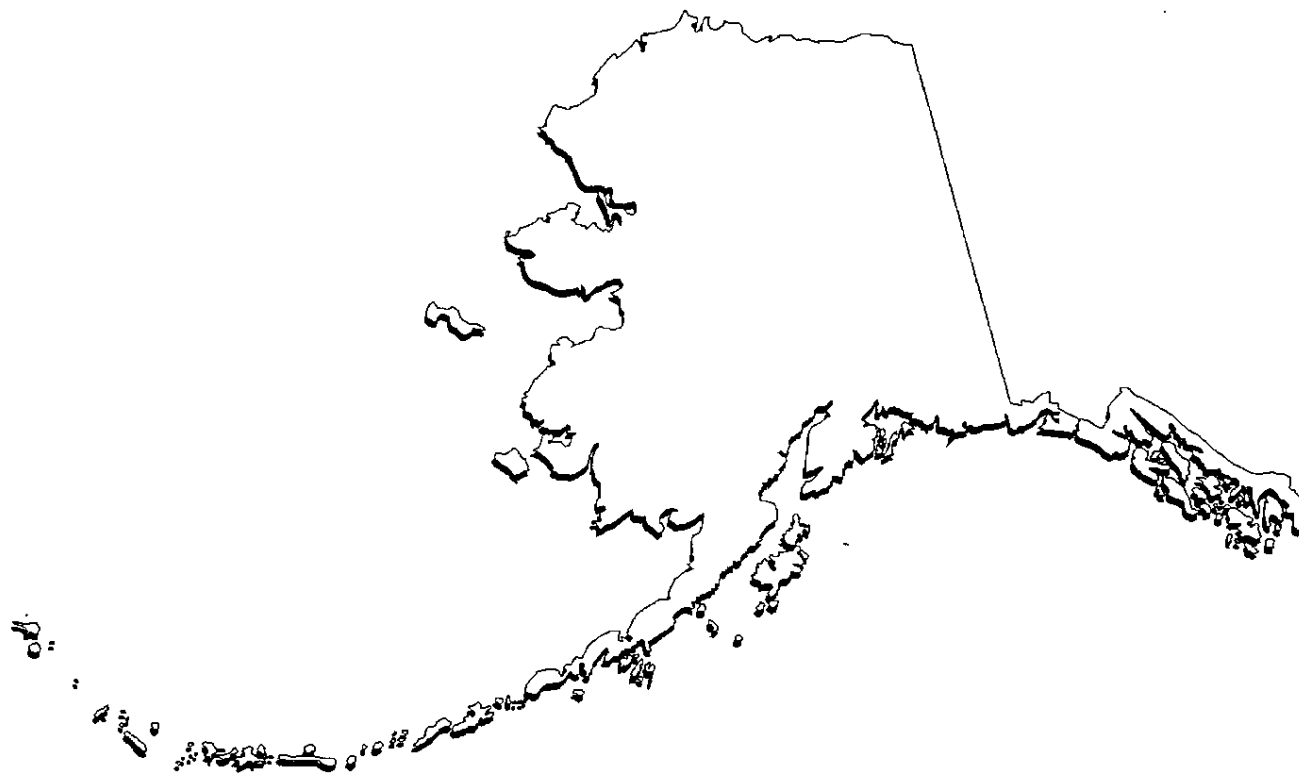


**11/5/09
WORKSHOP
WITH
LEGIS.
FINANCE
DIVISION**

<target><bill></bill><subject>11-5-09 WORKSHOP WITH
LEGISLATIVE FINANCE
DIVISION</subject><comm>HFIN26</comm></target>

House Finance Committee Work Session

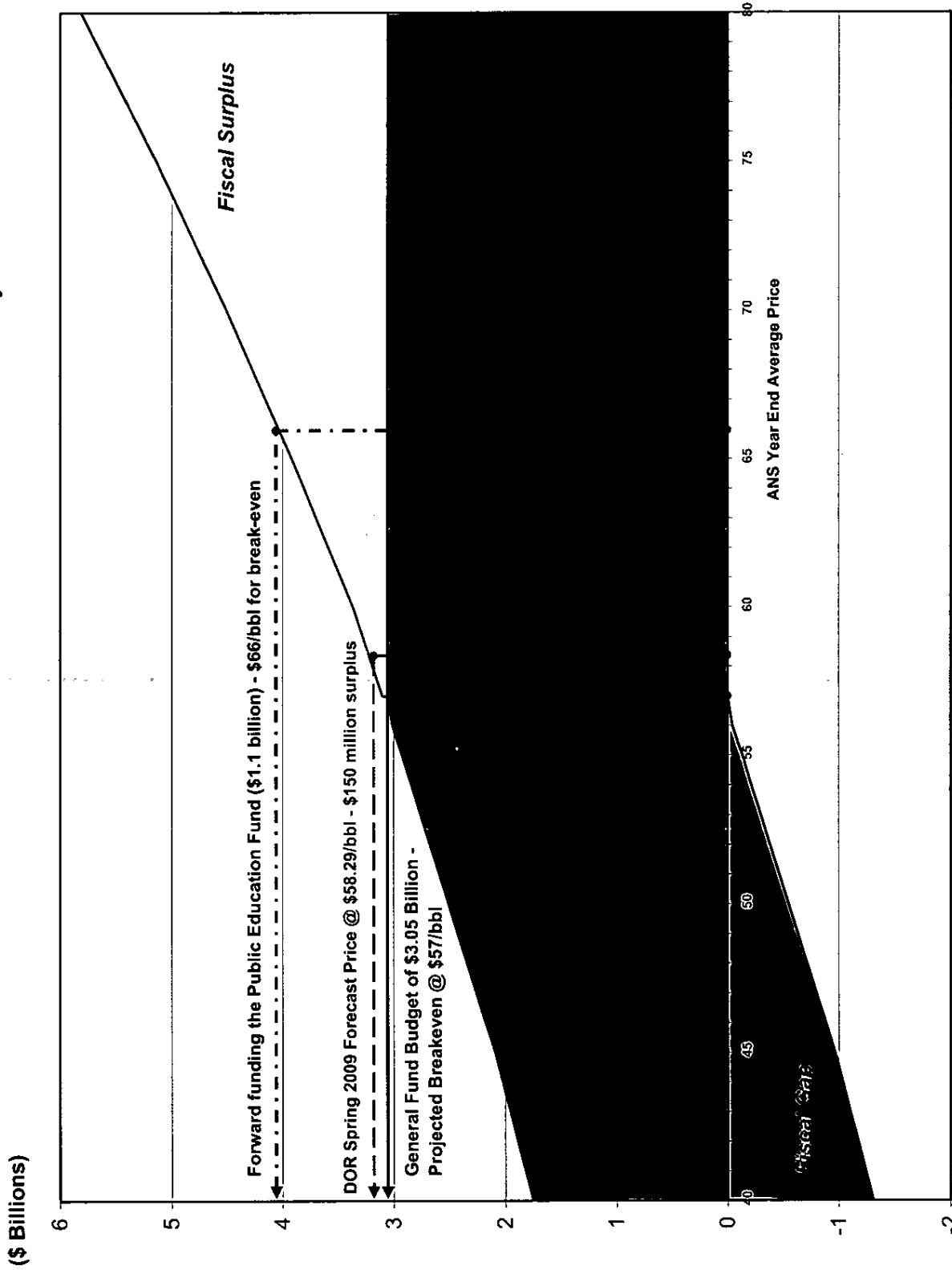
November 5, 2009



Legislative Finance Division

<http://www.legfin.state.ak.us/>

FY2010 General Fund Revenue - Fiscal Sensitivity



Note: Revenue figures provided by the Department of Revenue. Revenue figures include sources not directly affected by oil prices. Budget figures include operating and capital.

SUMMARY OF APPROPRIATIONS
2004 Session - FY 05
FY04/FY05 Fiscal Summary
(\$ millions)

	FY04 Authorized			FY05 Enacted			GF Change	
	GF	Federal	Other	Total	GF	Federal		Other
REVENUE (Excludes Permanent Fund Earnings)								
Unrestricted General Fund Revenue (1)	2,331.6			2,331.6	1,961.1			1,961.1
New Revenues (2)					10.8			
Bond Proceeds (3)			123.5	123.5		120.0		120.0
Corporate Dividends (4)			(53.0)	(53.0)		130.6		130.6
Retained Corporate Dividends (4)			1,072.4	3,831.9		(53.9)		(53.9)
Federal and Other Funds		2,759.6		3,831.9		3,011.5	943.1	3,954.6
Total Revenue	2,331.6	2,759.6	1,142.9	6,234.1	1,971.9	3,011.5	1,139.8	6,123.2
								(359.7)
APPROPRIATIONS								
Operating								
Agency Operations (Non-Formula)	2,233.1	1,633.5	977.9	4,844.4	2,323.8	1,566.0	986.3	4,876.2
Formula Programs	1,086.8	721.5	1,260.8	3,069.2	1,104.9	752.4	1,280.0	3,137.3
Debt Service & Fund Capitalization	1,060.5	730.4	140.5	1,931.5	1,150.4	772.1	134.0	2,056.4
Revised Program Legislation (RPLs)	53.7	47.8	231.8	333.2	54.4	41.3	280.9	376.6
Supplemental Appropriations	32.1	75.5	1.8	77.3	12.5			12.5
New Legislation		58.2	12.6	102.9	1.7	0.3	17.3	19.3
Duplicated Authorization (5)			(669.6)	(669.6)			(725.9)	(725.9)
Capital	86.0	1,126.1	165.0	1,377.1	8.8	1,445.5	153.5	1,607.8
Project Appropriations	84.6	969.3	198.9	1,252.8	8.8	1,445.5	105.5	1,559.8
Bond Specific Projects			92.4	92.4			95.2	95.2
Revised Program Legislation (RPLs)	1.5	61.1	0.0	61.1				
Supplemental Appropriations		95.7	6.7	103.9				
Duplicated Authorization (5)			(133.0)	(133.0)			(47.2)	(47.2)
Total Authorization (unduplicated)	2,319.1	2,759.6	1,142.9	6,221.5	2,332.7	3,011.5	1,139.8	6,484.0
Draw From CBR or (GF Lapse)	(12.5)				360.7			
Permanent Fund Dividends			568.0	568.0			512.0	512.0
Permanent Fund Inflation Proofing & Other Transfers (6)		2.4	170.0	172.4			619.0	619.0
TOTAL WITH PERMANENT FUND	2,319.1	2,761.9	1,880.9	6,961.9	2,332.7	3,011.5	2,270.8	7,615.0
								13.6

Notes:

- Revenue assumptions are from the Spring 2004 Revenue Sources Book. FY04 is \$31.13 per barrel and .985 million barrels per day. FY05 is \$28.30 per barrel and .980 mbd.
- This includes increased revenue the executive branch expects to collect from increased fees and user costs that require no legislative action. It also includes expected revenue generated from SB231, HB484 and SB1001 (tobacco bill passed during the special session).
- AHFC is providing \$45 million in bond proceeds. ASLC is providing \$75 million in bond proceeds as a return on invested capital.
- Corporate dividends include funds made available to the State by the boards of AHFC, AIDEA, and ASLC. Dividends retained by AHFC for debt service on state capital project bonds are subtracted.
- Duplicated authorizations are in the budget twice, such as when funds flow in and out of a holding account or one agency pays another for services provided.
- \$354 million of FY04's inflation proofing of \$524 was prefunded in FY03. The balance of \$170.0 was funded with a supplemental but is being shown on this line.

	FY09 Budget				FY2010 Enacted Budget				GF Change	
	GF	Federal	Other	Total	GF	Federal	Other	Total	\$	%
1 REVENUE (Excludes Permanent Fund Earnings)	5,871.7	3,500.9	3,465.0	12,837.5	3,210.7	2,825.1	2,950.7	8,986.6	(2,661.0)	-45.3%
2 Unrestricted General Fund Revenue (Spring 2009) (1)	5,857.6	-	-	5,857.6	3,210.7	-	-	3,210.7	(2,646.9)	-45.2%
3 Carryforward (2)	14.1	4.6	1.4	20.0	-	-	-	-	-	-
4 Net Corporate Dividends (3)	-	-	87.6	87.6	-	-	84.5	84.5	-	-
5 Federal and Other Funds	-	3,496.3	3,376.0	6,872.3	-	2,825.1	2,866.2	5,691.3	-	-
6 APPROPRIATIONS										
7 TOTAL OPERATING APPROPRIATIONS	4,807.4	2,040.4	1,068.2	7,916.0	3,985.7	1,772.1	1,090.5	6,848.3	(821.7)	-17.1%
8 Agency Operations	3,370.5	1,999.9	990.6	6,360.9	3,476.0	1,740.1	995.3	6,211.4	105.5	3.1%
9 Current Fiscal Year Appropriations	3,427.9	1,717.0	991.9	6,136.8	3,426.0	1,740.1	995.3	6,161.4	(1.9)	-0.1%
10 Agency Operations (Non-Formula) (includes bills)	1,775.8	869.8	968.0	3,613.7	1,810.1	847.6	953.7	3,611.4	34.4	1.9%
11 K-12 Education (includes bills)	1,003.3	20.8	14.3	1,038.4	1,055.9	20.8	12.9	1,089.6	52.6	5.2%
12 Other Formula Programs (includes bills)	648.8	810.8	9.2	1,468.8	560.0	871.7	28.7	1,460.3	(88.8)	-13.7%
13 RPLs (No FY2010 RPLs are included)	-	15.6	0.3	16.0	-	-	-	-	-	-
14 Fiscal Notes (non-additive)	-	-	-	-	6.9	0.3	0.1	7.3	-	-
15 Duplicated Authorization (non-additive) (4)	-	-	705.7	705.7	-	-	683.7	683.7	-	-
16 Supplemental Appropriations	(57.4)	282.8	(1.3)	224.1	50.0	0.0	0.0	50.0		
17 Statewide Operations	1,436.9	40.6	77.6	1,555.1	509.7	32.0	95.3	637.0	(927.2)	-64.5%
18 Current Fiscal Year Appropriations	1,845.4	40.6	102.0	1,988.0	509.7	32.0	95.3	637.0	(1,335.7)	-72.4%
19 Debt Service	144.3	13.1	74.1	231.4	140.9	12.0	82.6	235.5	(3.4)	-2.3%
20 Fund Capitalization	47.5	27.5	28.0	103.0	24.1	20.0	12.7	56.8	(23.4)	-49.3%
21 Direct Appropriations to Retirement	449.6	-	-	449.6	284.7	-	-	284.7	(164.9)	-36.7%
22 Local Government Support	60.0	-	-	60.0	60.0	-	-	60.0	-	0.0%
23 Oil & Gas Investment Credits	400.0	-	-	400.0	-	-	-	-	(400.0)	-100.0%
24 Resource Rebate	744.0	-	-	744.0	-	-	-	-	(744.0)	-100.0%
25 Duplicated Authorization (non-additive) (4)	-	-	136.2	136.2	-	-	140.2	140.2	-	-
26 Supplemental Appropriations	(408.5)	0.0	(24.4)	(432.9)	0.0	0.0	0.0	0.0		
27 Debt Service	(2.7)	-	(24.4)	(27.1)	-	-	-	-	-	-
28 Fund Capitalization	9.2	-	-	9.2	-	-	-	-	-	-
29 Local Government Support	-	-	-	-	-	-	-	-	-	-
30 Direct Appropriations to Retirement	-	-	-	-	-	-	-	-	-	-
31 Oil & Gas Investment Credits	(415.0)	-	-	(415.0)	-	-	-	-	-	-
32 TOTAL CAPITAL APPROPRIATIONS	675.3	1,460.5	377.7	2,513.5	173.1	1,053.0	153.2	1,379.2	(502.3)	-74.4%
33 Current Fiscal Year Appropriations	669.0	845.1	249.2	1,763.3	173.1	1,053.0	153.2	1,379.2	(495.9)	-74.1%
34 Project Appropriations & RPLs (Revised Programs)	529.0	845.0	249.2	1,623.2	171.6	1,053.0	91.9	1,316.4	(357.4)	-67.6%
35 Fund Capitalization	140.0	0.1	-	140.1	1.5	-	61.3	62.8	(138.5)	-98.9%
36 Projects Funded with General Obligation Bonds (non-add)	-	-	315.1	315.1	-	-	-	-	-	-
37 Projects Funded with Other Debt Proceeds (non-additive)	-	-	28.6	28.6	-	-	24.0	24.0	-	-
38 Capital Vetoes (non-additive)	(71.4)	-	(43.3)	(114.7)	(5.3)	(0.6)	-	(5.9)	-	-
39 Duplicated Authorization (non-additive) (4)	-	-	624.5	624.5	-	-	85.9	85.9	-	-
40 Supplemental Appropriations	6.3	615.4	128.5	750.2	0.0	0.0	0.0	0.0		
41 Capital Projects (net of Duplication)	6.3	615.4	128.5	750.2	-	-	-	-	-	-
42 Fund Capitalization	-	-	-	-	-	-	-	-	-	-
43 Capital Vetoes (non-additive)	-	-	(5.0)	(5.0)	-	-	-	-	-	-
44 Pre-Savings Authorization (unduplicated)	6,482.7	3,500.9	1,446.0	10,429.6	4,158.7	2,825.1	1,243.7	8,227.5	(1,324.0)	-24.1%
45 <i>Pre-Savings Surplus (Draw From CBRF)</i>	<i>389.0</i>	<i>0%</i>	<i>of Revenue</i>		<i>(248.0)</i>	<i>46%</i>	<i>of Revenue</i>			
46 SAVINGS	389.0	-	-	389.0	(1,052.6)	-	-	(1,052.6)	(1,441.5)	-370.6%
47 Current Fiscal Year Appropriations	1,175.3	0.0	0.0	1,175.3	(1,052.6)	0.0	0.0	(1,052.6)	(2,227.9)	-189.6%
48 Constitutional Budget Reserve Fund	1,000.0	-	-	1,000.0	-	-	-	-	(1,000.0)	-100.0%
49 Statutory Budget Reserve Fund	-	-	-	-	-	-	-	-	-	-
50 Public Education Fund	175.3	-	-	175.3	(1,052.6)	-	-	(1,052.6)	(1,227.9)	-700.5%
51 AHFC Savings Account	-	-	-	-	-	-	-	-	-	-
52 Supplemental Savings	(786.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
53 Constitutional Budget Reserve Fund	-	-	-	-	-	-	-	-	-	-
54 Statutory Budget Reserve Fund (5)	(786.3)	-	-	-	-	-	-	-	-	-
55 Public Education Fund	-	-	-	-	-	-	-	-	-	-
56 AHFC Savings Account	-	-	-	-	-	-	-	-	-	-
57 Post-Savings Authorization (unduplicated)	5,871.7	3,500.9	1,446.0	10,818.5	3,106.2	2,825.1	1,243.7	7,175.0	(2,765.5)	-47.1%
58 <i>Post-Savings Surplus (Draw From CBRF)</i>	<i>0.0</i>	<i>0%</i>	<i>of Revenue</i>		<i>104.5</i>	<i>3%</i>	<i>of Revenue</i>			
59 Permanent Fund Appropriations	-	-	2,019.0	2,019.0	-	0.1	1,707.0	1,707.1		
60 Permanent Fund Dividends	-	-	875.0	875.0	-	-	841.0	841.0	-	-
61 Permanent Fund Inflation Proofing	-	-	1,144.0	1,144.0	-	0.1	866.0	866.1	-	-
62 Other Deposits	-	-	-	-	-	-	-	-	-	-
63 Total Authorization (unduplicated)	5,871.7	3,500.9	3,465.0	12,837.5	3,106.2	2,825.1	2,950.7	8,882.0	(2,765.5)	-47.1%
64 FISCAL YEAR SUMMARY (Excludes PermF)	5,871.7	3,500.9	1,446.0	10,818.5	3,106.2	2,825.1	1,243.7	7,175.0	(2,765.5)	-47.1%
65 Agency Operations	3,370.5	1,999.9	990.6	6,360.9	3,476.0	1,740.1	995.3	6,211.4	105.5	3.1%
66 Statewide Operations	1,436.9	40.6	77.6	1,555.1	509.7	32.0	95.3	637.0	(927.2)	-64.5%
67 Total Operating	4,807.4	2,040.4	1,068.2	7,916.0	3,985.7	1,772.1	1,090.5	6,848.3	(821.7)	-17.1%
68 Capital	675.3	1,460.5	377.7	2,513.5	173.1	1,053.0	153.2	1,379.2	(502.3)	-74.4%
69 Savings	389.0	-	-	389.0	(1,052.6)	-	-	(1,052.6)	(1,441.5)	-370.6%
70 Federal Stimulus Funding (ARRA of 2009)	-	879.0	-	879.0	-	99.8	-	99.8	-	-

Notes:

August 18, 2009

- (1) The Spring 2009 oil forecast for FY09 is 0.689 mbd at \$65.70 per barrel; the FY2010 forecast is 0.655 mbd at \$58.29/bbl.
- (2) Carryforward is money that was appropriated in a prior year that is made available for spending in FY09 via multiyear appropriations or reappropriations.
- (3) Corporate dividends include funds made available to the State by the boards of AHFC, AIDEA, and ASLC. Dividends retained by AHFC for debt service on state capital project bonds are excluded from the stated amount. Net dividends for FY09 and FY2010, respectively, are AHFC-\$59.7 million and \$65.5, AIDEA-\$23.8 million and \$22.7 million, and ASLC-\$4.1 million and \$0.0 million.
- (4) Duplicated authorizations are 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.
- (5) The amount required to fill an anticipated deficit in FY09 will be withdrawn from the Statutory Budget Reserve Account.

Guidelines for Repeals and Reappropriations

June 2009 (revised October 2009)

Issues:

1. When does a legislator or agency have “retention rights” to unexpended funds?
2. What is the best way to show reappropriation actions in bills and reports?
3. Which bills should contain reappropriations?

Reappropriating Operating Money for other Operating Purposes

Ordinarily, unspent operating appropriations lapse at the end of each fiscal year. The exception is multi-year appropriations, which offer a means to provide long-term money in cases where the need in a specific year for a specific purpose is unpredictable or when a project/purpose is long-term and there is a desire to ensure that funding is sufficient to complete a project. There are situations in which the legislature may wish to reappropriate operating money before it lapses.

Recommendations

1. Allow operating reappropriations as part of the *supplemental* process, but be careful to limit use of money to the current fiscal year. Advantages:
 - Reduces the net cost of supplemental bills.
 - Encourages agencies to save money in all programs in order to rescue programs that need additional funding.
2. Although intra-agency reappropriations are the focus, we pretty much have to accept that money may flow across all appropriation/agency lines.
3. The reappropriated amount should show in offsetting negative and positive transactions in the Supplemental column. Transactions may be numbers or language, but should state a specific amount.
4. Allow carry-forward when appropriate. Carry-forward is defined as money that is made available for the same purpose—not just the same program—in a subsequent fiscal year (a reappropriation may reprogram money).
 - Carry-forward should be addressed in the *operating* bill rather than in the supplemental bill. This ensures that finance committee members know about all funding made available to an agency for the upcoming fiscal year.
 - Carryforward language should specify “not to exceed” amounts, which will be used for budget transactions. The carryforward amount will show as a negative supplemental transaction and positive budget year transaction.
 - If the amount carried forward differs from the estimate, OMB should show the adjustment in the authorized column in December.
5. Continue use of multi-year appropriations when suitable.
6. Unused money that is not reappropriated does not need to be repealed—just let it lapse.

Reappropriating Capital Money for other Capital Projects

By tradition, available money from legislative adds is reappropriated within an election district with little scrutiny. This concept applies primarily to grants, but is sometimes extended to capital projects such as roads or schools.

The executive branch submits capital reappropriations as well, though the reason for reappropriation—as opposed to a request for new money—is less clear because there is little reason to protect “district money.”

Recommendations:

1. Capital projects should appear in the *capital* bill and include normal back-up documents.
2. The tradition of reappropriating legislative adds within an election district should be retained. However, legislative reappropriations will show as offsetting negative and positive amounts in order to improve reporting capabilities.
3. The reappropriation process should not extend beyond legislative adds. All other extinguishable capital projects should be administratively terminated and the money returned to the original funding source. (OMB should provide a list of terminated projects. The legislature may wish to force termination of “old” projects.)
4. Money made available by project termination will appear as revenue in the fiscal summary but will not appear in the budget system.

Advantages of this approach include:

1. A cleaner, simpler capital bill—no need to reference administratively-terminated projects as the funding source for new projects.
2. Improved information because all projects will be added to the database. (Currently, there is no back-up for capital reappropriations.)
3. A fiscal gap calculation that adjusts for the termination of projects.
4. Enhanced scrutiny of projects—all projects compete equally instead of some skating by because they are reappropriations.

Reappropriating Operating Money for Capital Projects

A reappropriation of this type currently appears in budget reports as a supplemental operating reduction combined with a new capital appropriation. That is, the reappropriation shows as a “repeal and appropriate” and no change is recommended.

Recommendations:

1. The issue is tracking—reappropriation language should always include “not to exceed \$xx...” and be specific about where money is from and where it is going.
2. Transactions moving operating money to capital projects should appear in the *capital* bill, preferably in a single section dedicated to this purpose.

Reappropriating Capital Money to the Operating Budget

These are rare, and the fact that they are used at all is probably due to a mistaken belief that the reappropriation will not appear in budget reports. They appear as a negative capital project and a positive operating appropriation.

Recommendations:

1. The issue is tracking—reappropriation language should always include “estimated to be \$xx...”.
2. Appropriations moving capital money to operating should appear in the *operating* budget so that subcommittees are aware of all funding made available to an agency.

Summary

Place in the Supplemental bill:

1. Operating reappropriations for the open fiscal year
 - Limited to the open fiscal year
 - Specific amount
 - Early effective date
 - Show as offsetting transactions

Place in the Operating bill:

1. Carryforward
 - Should be “not to exceed \$x”
 - Amount may be revised in December
2. Capital to Operating
 - Should be “estimated amount of \$x”
 - Amount may be revised in December

Place in the Capital bill:

1. Capital to Capital
 - Legislative Adds may be reappropriated—they appear as negative and positive projects (Executive branch reappropriations should be replaced with requests for new projects.)
2. Operating to Capital
 - Should state “not to exceed \$x”
 - Should be specific on where money comes from and where it goes.

*The impact of adding
an "agency" for transfers*

2009 Legislature - Operating Budget
Agency Summary - TIB Structure

Numbers and Language

Agency	[1] TIB
Agency Budgets	
Administration	293,192.4
Commerce, Community & Econ Dev	193,286.0
Corrections	248,578.5
Education & Early Dev	1,359,717.5
Environmental Conservation	73,971.0
Fish and Game	181,114.0
Governor	23,507.1
Health & Social Services	2,065,600.7
Labor & Workforce Dev	178,080.5
Law	84,382.5
Military & Veterans Affairs	46,613.6
Natural Resources	140,752.2
Public Safety	171,582.4
Revenue	251,111.8
Transportation	530,967.9
University of Alaska	823,208.9
Alaska Court System	90,368.2
Legislature	66,070.0
Branch-wide Unallocated Approp	23,000.0
Total	6,845,105.2
Statewide Items	
Debt Service	253,867.1
Fund Capitalization	16,500.0
Direct Approps to Retirement	284,687.5
Special Appropriations	60,000.0
Total	615,054.6
Statewide Total	7,460,159.8

Page 5a

*little or no change in agency budgets
when we report on total funds.*

2009 Legislature - Operating Budget
Agency Summary - TIB Structure

Numbers and Language

Agency	[1]	TIB
Funding Summary		
General Funds (GF)	3,925,890.7	
Federal Receipts (Fed)	1,761,088.3	
Other (Oth)	1,773,180.8	
Non-Additive Items		
Fund Transfers	816,659.0	
Total	816,659.0	816,659.0

← The key is that transfers are excluded from the sum of appropriation so that transfers can be counted where expenditures actually occur

Duplicated

*List of duplicated
codes - Existing Budget
System*

- 1007: Interagency Receipts
- 1008: General Obligation Bonds
- 1009: Revenue Bonds
- 1019: State Land Reforestation Fund
- 1026: Highways Equipment Working Capital Fund
- 1044: Alaska Debt Retirement Fund
- 1050: Permanent Fund Dividend Fund
- 1052: Oil/Hazardous Release Prevention & Response Fund
- 1055: Inter-Agency/Oil & Hazardous Waste
- 1061: Capital Improvement Project Receipts
- 1075: Alaska Clean Water Fund
- 1079: Underground Storage Tank Revolving Loan Fund
- 1080: School Construction Grant Fund
- 1081: Information Services Fund
- 1086: Southeast Energy Fund
- 1087: Municipal Capital Project Matching Grant Fund
- 1088: Unincorporated Community Capital Matching Grant Fund
- 1089: Power Cost Equalization & Rural Electric Capitalization Fund
- 1100: Alaska Drinking Water Fund
- 1112: International Airports Construction Fund
- 1116: Disaster Relief Fund
- 1134: Fish and Game Criminal Fines and Penalties
- 1135: Alaska Marine Highway System Duplicated Expenditures
- 1136: Supplemental Benefits Systems Inter-Agency Receipts
- 1137: Deferred Compensation Inter-Agency Receipts
- 1138: Health Inter-Agency Receipts
- 1145: Art in Public Places Fund
- 1147: Public Building Fund
- 1163: Certificates of Participation
- 1171: PFD Appropriations in lieu of Dividends to Criminals
- 1174: University of Alaska Intra-Agency Transfers
- 1176: Science and Technology Endowment
- 1177: International Trade and Business Endowment
- 1182: Educational and Museum Facility Design/Const/MajorMaint Fund
- 1183: Transportation Project Fund
- 1185: Election Fund
- 1189: Senior Care Fund
- 1191: DEED CIP Fund Equity Account

Duplicated

- 1193: Major Maintenance Grant Fund
- 1194: Fish and Game Nondedicated Receipts
- 1196: Master Lease Line of Credit
- 1197: Alaska Capital Income Fund
- 1198: Alaska Fish and Game Revenue Bond Redemption Fund
- 1202: Anatomical Gift Awareness Fund
- 1208: Bulk Fuel Bridge Loan Fund
- 1210: Renewable Energy Grant Fund

Numbers and Language
Fund Groups: Duplicated New

2009 Legislature - Operating Budget
Statewide Totals - TIB Structure

*List of duplicated codes
after creating an "agency"
for transfers*

	[1]
	<u>TIB</u>
Total	633,254.8
Funding Sources	
1007 I/A Rcpts (Oth)	316,513.5
1026 HwyCapital (Oth)	27,194.7
1061 CIP Rcpts (Oth)	180,664.0
1081 Info Svc (Oth)	35,759.1
1147 PublicBldg (Oth)	12,702.5
1163 COP (Oth)	0.0
1174 UA I/A (Oth)	51,521.0
1198 F&GRevBond (Oth)	8,900.0

Funding Summary	
Other (Oth)	633,254.8

2009 Legislature - Operating Budget
Allocation Summary - ConfComm Structure

Numbers and Language

Agency: Fund Capitalization

Allocation	[1] TIB
Fund Capitalization	
Alaska Children's Trust	39.5
Alaska Clean Water Fund	6,000.0
Alaska Drinking Water Fund	7,660.0
AK Capstone Avionics RLF	0.0
AMHS Stabilization Fund	0.0
Bulk Fuel Bridge Loan Fund	0.0
Bulk Fuel Revolving Loan Fund	45.0
Disaster Relief Fund	16,500.0
Fish and Game Fund	3,898.6
F&G Revenue Bond Redemp Fund	8,400.0
Oil & Haz Sub Rel Preventn Acc	14,223.1
Permanent Fund Dividend Fund	841,000.0
PCE Capitalization Fund	0.0
Public School Trust Fund	1.3
Crime Victim Comp Fund	459.2
Appropriation Total	898,226.7
Agency Total	898,226.7
Funding Summary	
General Funds (GF)	24,082.5
Federal Receipts (Fed)	20,001.3
Other (Oth)	854,142.9

← All of this is reported as Fund Capitalization under the current approach

2009 Legislature - Operating Budget
Allocation Summary - TIB Structure

Numbers and Language

Agency: Fund Capitalization

Allocation	[1] TIB
Fund Capitalization (OpSys)	
Disaster Relief Fund	16,500.0
Appropriation Total	16,500.0
Agency Total	16,500.0
Funding Summary	
General Funds (GF)	7,500.0
Federal Receipts (Fed)	9,000.0

*Very little remains to be reported as Fund
capitalization after creating an agency
for transfers*

2009 Legislature - Operating Budget
Allocation Summary - TIB Structure

Numbers and Language

New approach to
Agency: Fund Transfers

Allocation [1]
TIB

Designated Savings
Public Education Fund -1,052,562.3
AVEC Bulk Fuel Loan 0.0
Appropriation Total -1,052,562.3

Undesignated Savings
Const Budget Reserve Fund 0.0
Permanent Fund Principal 866,065.9
Appropriation Total 866,065.9

Savings remain separate, but are excluded from reported expenditures

OpSys Transfers (non-add)
Alaska Capstone Avionics RLF 0.0
Alaska Children's Trust 39.5
Alaska Clean Water Fund 6,000.0
Alaska Drinking Water Fund 7,660.0
AMHS Stabilization Fund 0.0
Bulk Fuel Bridge Loan Fund 0.0
Bulk Fuel Revolving Loan Fund 45.0
Crime Victim Comp Fund 459.2
Debt Retirement Fund (Load) 121,428.7
Fish and Game Fund 3,898.6
F&G Revenue Bond Redemp Fund 8,400.0
Oil & Haz Sub Rel Preventin Acc 14,223.1
Permanent Fund Dividend Fund 841,000.0
PCE Capitalization Fund 0.0
Public School Trust Fund 1.3
Appropriation Total 1,003,155.4

These former fund capitalizations are now reported as transfers - they are excluded from report totals

Agency Total 816,659.0

	Current Structure				New Structure			GF Change
	GF	Federal	Other	Total		Total GF	\$	
REVENUE (Excludes Permanent Fund Earnings)	3,210.7	2,825.1	2,950.7	8,986.6	3,295.2			
Unrestricted General Fund Revenue (Spring 2009) (1)	3,210.7	-	-	3,210.7	3,295.2			
Carryforward (2)	-	-	-	-	-			
Net Corporate Dividends (3)	-	-	84.5	84.5	-			
Federal and Other Funds	-	2,825.1	2,866.2	5,691.3	-			
As various expenditures are recategorized to GF, the revenue associated with those expenditures will also move to GF								
APPROPRIATIONS								
TOTAL OPERATING APPROPRIATIONS	3,985.7	1,772.1	1,090.5	6,848.3	3,963.8	699.0	4,662.8	677.1
Agency Operations	3,476.0	1,740.1	995.3	6,211.4	3,460.2	676.0	4,136.1	660.1
Current Fiscal Year Appropriations	3,426.0	1,740.1	995.3	6,161.4	3,410.2	676.0	4,086.1	660.1
Agency Operations (Non-Formula) (includes bills)	1,810.1	847.6	953.7	3,611.4				
K-12 Education (includes bills)	1,055.9	20.8	12.9	1,089.6				
Other Formula Programs (includes bills)	560.0	871.7	28.7	1,460.3				
RPLs (No FY2010 RPLs are included)	-	-	-	-				
Fiscal Notes (non-additive)	6.9	0.3	0.1	7.3				
Duplicated Authorization (non-additive) (4)	-	-	683.7	683.7				
Supplemental Appropriations	50.0	0.0	0.0	50.0	50.0	0.0	50.0	0.0
Statewide Operations	509.7	32.0	95.3	637.0	503.6	23.0	526.6	16.9
Current Fiscal Year Appropriations	509.7	32.0	95.3	637.0	503.6	23.0	526.6	16.9
Debt Service	140.9	12.0	82.6	235.5	151.4	23.0	174.4	33.5
Fund Capitalization	24.1	20.0	12.7	56.8	7.5	-	7.5	(16.6)
Direct Appropriations to Retirement	284.7	-	-	284.7	284.7	-	284.7	(0.0)
Local Government Support	60.0	-	-	60.0	60.0	-	60.0	-
Oil & Gas Investment Credits	-	-	-	-	-	-	-	-
Resource Rebate	-	-	-	-	-	-	-	-
Duplicated Authorization (non-additive) (4)	-	-	140.2	140.2	-	-	136.2	136.2
Supplemental Appropriations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Debt Service	-	-	-	-	-	-	-	-
Fund Capitalization	-	-	-	-	-	-	-	-
Local Government Support	-	-	-	-	-	-	-	-
Direct Appropriations to Retirement	-	-	-	-	-	-	-	-
Oil & Gas Investment Credits	-	-	-	-	-	-	-	-
TOTAL CAPITAL APPROPRIATIONS	173.1	1,053.0	153.2	1,379.2	266.8	59.1	325.9	152.8
Current Fiscal Year Appropriations	173.1	1,053.0	153.2	1,379.2	266.8	59.1	325.9	
Project Appropriations & RPLs (Revised Programs)	171.6	1,053.0	91.9	1,316.4	225.0	38.1	263.1	
Fund Capitalization	1.5	-	61.3	62.8	41.8	21.0	62.8	
Projects Funded with General Obligation Bonds (non-add)	-	-	-	-	-	-	-	
Projects Funded with Other Debt Proceeds (non-additive)	-	-	24.0	24.0	-	-	-	
Capital Vetoes (non-additive)	(5.3)	(0.6)	-	(5.9)	-	-	-	
Duplicated Authorization (non-additive) (4)	-	-	85.9	85.9	-	-	-	
Supplemental Appropriations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital Projects (net of Duplication)	-	-	-	-	-	-	-	-
Fund Capitalization	-	-	-	-	-	-	-	-
Capital Vetoes (non-additive)	-	-	-	-	-	-	-	-
Pre-Savings Authorization (unduplicated)	4,158.7	2,825.1	1,243.7	8,227.5	4,230.6	758.1	4,988.7	829.9
Pre-Savings Surplus (Drawn From CBRF)	(948.0)	-29% of Revenue	-	-	-	-	-	-
								0.0
	(1,052.6)	-	-	(1,052.6)	(1,052.5)	17.0	(1,035.5)	17.1
	(1,052.6)	0.0	0.0	(1,052.6)	(1,052.5)	17.0	(1,035.5)	17.1
	(1,520.6)	-	-	-	(1,052.6)	-	(1,052.6)	468.0
	-	-	-	-	-	-	-	-
	-	-	-	-	0.1	17.0	17.1	-17.1
	-	-	-	-	-	-	-	-
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Post-Savings Authorization (unduplicated)	3,106.2	2,825.1	1,243.7	7,175.0	3,178.1	775.1	3,953.2	847.0
Post-Savings Surplus (Draw From CBRF)	104.5	3% of Revenue	-	-	-	-	-	-
Permanent Fund Activity		0.1	1,707.0	1,707.1	7.0	1,777.1	1,784.1	1,784.1
Permanent Fund Dividends	-	-	841.0	841.0	-	2,371.0	2,371.0	2,371.0
Permanent Fund Inflation Proofing	-	0.1	866.0	866.1	-	841.0	841.0	841.0
	-	-	-	-	7.0	866.1	866.1	866.1
	-	-	-	-	-	70.0	77.0	77.0
	-	-	-	-	-	593.9	593.9	593.9
Total Authorization (unduplicated)	3,106.2	2,825.1	2,950.7	8,882.0	3,185.1	2,552.2	5,737.3	2,631.1
FISCAL YEAR SUMMARY (Excludes PermF)	3,106.2	2,825.1	1,243.7	7,175.0	3,178.1	775.1	3,953.2	847.0
Agency Operations	3,476.0	1,740.1	995.3	6,211.4	3,460.2	676.0	4,136.1	660.1
Statewide Operations	509.7	32.0	95.3	637.0	503.6	23.0	526.6	16.9
Total Operating	3,985.7	1,772.1	1,090.5	6,848.3	3,963.8	699.0	4,662.8	677.1
Capital	173.1	1,053.0	153.2	1,379.2	266.8	59.1	325.9	152.8
Savings	(1,052.6)	-	-	(1,052.6)	(1,052.5)	17.0	(1,035.5)	17.1
Federal Stimulus Funding (ARRA of 2009)	-	879.0	-	-	-	879.0	-	-

Notes:

(1) The Spring 2009 oil forecast for FY09 is 0.689 mbd at \$65.70 per barrel; the FY2010 forecast is 0.655 mbd at \$58.29/bbl.

Comparison between Old General Fund Group and New General Fund Group

Department	OLD GF	NEW GF			Total GF Comparison Old to New	
	GF	UGF	DGF	Total GF		
Administration	73,524.4	72,123.6	23,901.2	96,024.8	22,500.4	31%
Commerce, Community and Economic Development	35,712.5	30,781.0	72,409.4	103,190.4	67,477.9	189%
Corrections	212,773.8	212,688.8	16,153.9	228,842.7	16,068.9	8%
Education and Early Development	1,109,568.8	1,109,494.9	14,508.3	1,124,003.2	14,434.4	1%
Environmental Conservation	18,956.5	17,330.4	24,816.7	42,147.1	23,190.6	122%
Fish and Game	57,237.7	57,219.8	11,502.3	68,722.1	11,484.4	20%
Office of the Governor	22,485.0	22,480.1	4.9	22,485.0	-	0%
Health and Social Services	847,773.0	847,773.0	67,586.2	915,359.2	67,586.2	8%
Labor and Workforce Development	30,201.8	30,115.3	34,281.8	64,397.1	34,195.3	113%
Law	55,309.1	54,670.6	2,340.3	57,010.9	1,701.8	3%
Military and Veterans Affairs	11,360.4	11,332.0	28.4	11,360.4	-	0%
Natural Resources	74,376.2	67,887.3	24,334.3	92,221.6	17,845.4	24%
Public Safety	129,184.3	127,852.5	13,558.5	141,411.0	12,226.7	9%
Revenue	18,619.1	20,319.9	14,946.4	35,266.3	16,647.2	89%
Transportation & Public Facilities	230,238.5	229,499.5	61,209.8	290,709.3	60,470.8	26%
University of Alaska	323,505.0	323,505.0	293,537.4	617,042.4	293,537.4	91%
Alaska Court System	87,211.3	87,211.3	-	87,211.3	-	0%
Alaska Legislature	64,962.7	64,887.7	842.3	65,730.0	767.3	1%
Branch-wide Unallocated Appropriations	23,000.0	23,000.0	-	23,000.0	-	0%
Agency Operations	3,426,000.1	3,410,172.7	675,962.1	4,086,134.8	660,134.7	19%
Debt Service	140,917.1	151,443.9	23,000.0	174,443.9	33,526.8	24%
Fund Capitalization	24,082.5	7,500.0	-	7,500.0	(16,582.5)	-69%
Direct Appropriations to Retirement Accounts	284,687.5	284,687.5	-	284,687.5	-	0%
Special Appropriations	60,000.0	60,000.0	-	60,000.0	-	0%
Statewide	509,687.1	503,631.4	23,000.0	526,631.4	16,944.3	3%
Above the line duplication	3,935,687.2	3,913,804.1	698,962.1	4,612,766.2	677,079.0	17%
PFD						
Adjusted Above the Line	3,935,687.2	3,913,804.1	698,962.1	4,612,766.2	677,079.0	17%
Savings (now in xfers)	(1,052,562.3)			-	1,052,562.3	-100%
Total	2,883,124.9	3,913,804.1	698,962.1	4,612,766.2	1,729,641.3	60%
Fund Transfers		(943,141.3)	1,724,041.7	780,900.4	780,900.4	
PF is independent						
PF realized earnings			2,371,000.0			
Perm Fund Div			841,000.0			
PF IP			866,000.0			
PF Net deposit to ERA			664,000.0			

A	B	C	D	E	F	G	M	N	O	P	
1	Fund Code Reclassification Project--for FY2011 Budget										
2											
3	Goal:	Improve budget reporting by properly classifying fund codes									
4											
5	Progress:	Categorize fund codes into groups--completed 9/16/09 as shown in this sheet, but will continue to be reviewed.									
6		Match revenue stream with expenditure groups--discussed with DOR, who will present the data both ways (not a big project)									
7		Confirm groupings with OMB--need to fit in their schedule									
8		Implementation--will the Gov incorporate in bill? We must do both ways and prepare duplicate fiscal summaries									
9		Structure changes--will the Gov incorporate in bill? We will proceed regardless, but in the Gov bill is preferable									
10		Statutory changes--few are required in advance, working on documentation of needs									
11		Implementation does not require OMB participation or any statutory changes, but OMB cooperation will smooth the process immensely and some statutes should be modified.									
12		Some changes--RSS and SDPR--can be delayed until subcommittee review.									
13											
14		2-Oct-09									
15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup	Restricted/Unrestricted is the distinction used by DOR to differentiate GF revenue: advantages of retaining the name may outweigh the advantages of a change to designated. But designated is more descriptive of reality.			Eliminate	Statute	Structure=x Subcom=s
16											
17	Federal Receipts					Criteria: source is federal					
18	Existing Codes										
19	1002	Federal Receipts	fed								
20	1013	Alcoholism and Drug Abuse Revolving Loan Fund	fed		RLF						
21	1014	Donated Commodity/Handling Fee Account	fed								
22	1016	CSSD Federal Incentive Payments	fed								
23	1033	Federal Surplus Property Revolving Fund	fed								
24	1043	Federal Impact Aid for K-12 Schools	fed								
25	1063	National Petroleum Reserve-Alaska Special Revenue	fed								
26	1133	CSSD Administrative Cost Reimbursement	fed								
27	1188	Federal Unrestricted Receipts	fed								
28	1190	Adak Airport Operations	fed								
29	1212	Federal Stimulus: ARRA 2009	fed								
30											
31	Moved from Other to Federal										
32	1185	Election Fund	other	Duplicated	transfer	Relatively little GF capitalization, but may have to retain dup because of mixed state and fed funds. GF unlikely--classify as fed xfer					x
33	1144	Clean Water Fund Bond Receipts	other			should be changed to federal, no state money goes in anymore					
34	1159	Drinking Water Fund Bond Receipts	other			should be changed to federal, no state money goes in anymore					
35	1075	Alaska Clean Water Fund	other	Duplicated	RLF	loan fund, only approps are for admin and to pay off the bonds. Show as xfer, so will need a fed to GF transfer if feds ever release the money to the state.					x
36	1100	Alaska Drinking Water Fund	other	Duplicated	RLF	loan fund, only approps are for admin and to pay off the bonds. Show as xfer, so will need a fed to GF transfer if feds ever release the money to the state.					x
37											
38	Unrestricted General Fund					Criteria: State revenue with no statutory designation					
39	Existing Codes										
40	1003	General Fund Match	GF								
41	1004	Unrestricted General Fund Receipts	GF								
42	1037	General Fund / Mental Health	GF								
43											
44	Moved from Other to Unrestricted GF										
45	1001	Constitutional Budget Reserve Fund	other		savings	separate fund within treasury (i.e., GF)					
46	1053	Investment Loss Trust Fund	other			Mgt fees should be paid with GF, not CBR just revenue, need to approp to GF?		1			s
47	1104	Alaska Municipal Bond Bank Receipts	other			earnings of reserve accounts, so specific code for misc earnings					
48	1139	Alaska Housing Finance Corporation Dividend	other			several options for treatment of dividends					s
49	1140	Alaska Industrial Development and Export Authority	other			those options are separate from this project					s
50	1150	Alaska Student Loan Corporation Dividend	other								s
51	1173		other			just earnings on money held for capital projects potential problem with earnings on nonGF and with restrictions on use for project or projects put GF in name					s
52	1197	Alaska Capital Income Fund	other	Duplicated	transfer	primary source is Am-Hess (from ERA, which is now gf), but may also get other money. Have to show in fund caps if remains dup better to show other fund sources as transfers					x

A	B	C	D	E	F	G	M	N	O	P
14										
			2-Oct-09				Restricted/Unrestricted is the distinction used by DOR to differentiate GF revenue: advantages of retaining the name may outweigh the advantages of a change to designated. But designated is more descriptive of reality.			Structure=x Subcom=s
15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup			Eliminate	Statute	
53										
54	Designated General Fund						Criteria: GF with a use designated by statute			
55	Moved from Other to Designated GF									
									for all RLFs	
							Single code for Revolving loan receipts would help prevent use outside the program. Surplus would come to GF as transfer.		inconsistent treatment of earnings on balances and use for admin costs	
56	1021	Agricultural Revolving Loan Fund	other	loan	RLF		Does not appear to be used for purposes other than admin anymore (\$2.5 m)			x
							Categorized as designated GF because the outflows of the loan programs are specific. Could be undesignated GF because the legislature can appropriate balance for any purpose and balance returns to GF when RLF killed			
57	1035	Veterans Revolving Loan Fund	other	loan	RLF		not used since 2005	1		x
58	1036	Commercial Fishing Loan Fund	other	loan	RLF		\$1.3m used in F&G			x, s
59	1064	Housing Assistance Revolving Loan Fund	other	loan	RLF		no history of use since 1995	1		x
60	1065	Rural Electrification Revolving Loan Fund	other	loan	RLF		not used since 2008	1		x
61	1070	Fisheries Enhancement Revolving Loan Fund	other	loan	RLF		in use			x
62	1074	Bulk Fuel Revolving Loan Fund	other	loan	RLF		in use			x
63	1078	Senior Housing Revolving Loan Fund	other	loan	RLF		no history of use since 1995	1		x
64	1209	Alaska Capstone Avionics Revolving Loan Fund	other	loan	RLF		in use			x
65	1062	Power Project Fund	other	loan	RLF		in use			x
66	1170	Small Business Economic Development Revolving	other	loan	RLF		in use			x
							should put O&H in xfers and the transfer to UST should also be a transfer			
67	1079	Underground Storage Tank Revolving Loan Fund	other	Duplicated	RLF/nondup		no use since 2006	1		x
							zero interest loans so dipping into balance if use alternative: pay admin costs with GF			x, s
68	1208	Bulk Fuel Bridge Loan Fund	other	Duplicated	RLF/nondup					
69	1030	School Fund	other	Dedicated	Dedicated		grandfather, so leg has discretion			
70	1032	Fishermen's Fund	other	Dedicated	Dedicated		grandfather, so leg has discretion			
71	1066	Public School Trust Fund	other	Dedicated	Dedicated		grandfather, so leg has discretion			
72	1117	Vocational Rehabilitation Small Business Enterprise	other		dedicated		fed requirements here-34CFR395.8			
73	1195		other		dedicated					s
74	1141	Regulatory Commission of Alaska Receipts	other	regulatory	Regulatory		keep all reg tracking codes and create a reg group		AG can grab \$	s PCE issue
75	1201	Commercial Fisheries Entry Commission Receipts	other	regulatory	Regulatory					s use \$1.6m for mgt in DFG
							AS 31.05.093© tot amt collected approximately equals the approps.			
76	1162	Alaska Oil & Gas Conservation Commission Receipts	other	regulatory	Regulatory		Keep in DGF column			
							Definition of PR is critical to the categorization effort. Single code for most, with Regulatory code? Cannot use outside program, which is not defined			
77	1005	General Fund/Program Receipts	GFP		PR				37.05.142-146	
78	1076	Alaska Marine Highway System Fund	other	enterprise	PR					
							huge decision-\$390 million. 146 does not apply-not unrestricted in either category. Can be viewed as corp (other) or as amhs (GF)			
79	1048	University of Alaska Restricted Receipts	other		PR					

A	B	C	D	E	F	G	M	N	O	P
14			2-Oct-09							
15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup	Restricted/Unrestricted is the distinction used by DOR to differentiate GF revenue: advantages of retaining the name may outweigh the advantages of a change to designated. But designated is more descriptive of reality.	Eliminate	Statute	Structure=x Subcom=s	
80	1049	Training and Building Fund	other		PR	Penalties & interest on unpaid UC. By statute, unobligated balance over \$100,000 transfers to Unemployment Trust Fund at end of each fiscal year.				
81	1109	Test Fisheries Receipts	other		PR	Funding can be used to: —maintain unemployment compensation program —fund manpower training programs —acquire land & buildings (primarily to fund rural Employment Security offices. brings up issue of tax receipts that are moving w/o appropriation-applies to entire employee tax			needs change, regardless of treatment	
82	1153	State Land Disposal Income Fund	other		PR	per DLWD, no fed restrictions				
83	1154	Shore Fisheries Development Lease Program	other		PR	just GFPR, but keep code to track				
84	1155	Timber Sale Receipts	other		PR	excess of \$5 mill lapses to GF each year				
85	1156	Receipt Supported Services	other		PR					s
86	1157	Workers Safety and Compensation Administration	other		PR	may need code because \$ goes to WC OSH and LMI. LMI should be IA				s
87	1166	Commercial Passenger Vessel Environmental Com	other		PR	this all comes from WC, but some goes to OSH pre initiative but all the money gets mixed		needs help		s
88	1172	Building Safety Account	other		PR	fee of \$200 set in statute & use is very broad. Reasonable fees set by Dept. & funds to be deposited in the BS Acct.				
89	1175	Business License & Corporation Filing Fees and Tax	other		PR	Used to be classified as GF/PR.				
90	1205	Berth Fees for the Ocean Ranger Program	other		PR	there is no statute designating a particular use should eliminate in favor of calling this GFPR	1			s
91	1031	Second Injury Fund Reserve Account	other	Dedicated	Earmark	this appears to be a trust. It is not dedicated. But the difference is not substantive. But it is simply earmarking of GFPR		needs help		s
92	1041		other		Earmark	Huge policy decision—\$1.5 billion affected annually. Absent existing statute making this a part of the PF, the ERA would be GF. The basis of this exercise is that existing statutes should not drive the grouping of fund codes. ERA may need 2 codes, one for undesignated appropriations—IP and PFD are designated and should continue to use this code.				
93	1054	State Training & Employment Program	other		Earmark	Can continue to be shown below the line				needs work
94	1151	Technical Vocational Education Program Receipts	other		Earmark	Tax on employees (1/10th of 1% of employee contributions) designated for grants for employment assistance & training entities (STEP program).				
95	1098	Children's Trust Earnings	other	Trust	Earmark	As a tax, this should be GF		needs work		needs work
96	1099	Children's Trust Principal	other	Trust	Earmark	.15 percent collected & distributed to various institutions in a statutorily dictated percentage.		needs work		needs work
97	1111	Fishermen's Fund Income	other		Earmark	This is simply a designation of GF, both to principal and an earmark of earnings This is simply a designation of GF, both to principal and an earmark of earnings a partial designation of interest that accumulates in the GF up to 50% may be approped for marine safety training & ed programs				x
								23.35.060		

A	B	C	D	E	F	G	M	N	O	P
14		2-Oct-09								
							Restricted/Unrestricted is the distinction used by DOR to differentiate GF revenue: advantages of retaining the name may outweigh the advantages of a change to designated. But designated is more descriptive of reality.			Structure=x Subcom=s
15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup			Eliminate	Statute	
98	1168	Tobacco Use Education and Cessation Fund	other		Earmark		flows in w/o appropriation so this is a nondup			
99	1180	Alcohol and Other Drug Abuse Treatment & Prevention	other		Earmark		50% of alcohol tax collected goes in this fund			
100	1200	Vehicle Rental Tax Receipts	GF		Earmark		just a tracking code, want to keep			
101	1203	Workers Compensation Benefits Guarantee Fund	other		Earmark		Composed of civil penalty payments, interest, approps to the fund, and money deposited by the dept (what \$\$ is deposited by the dept?)			
102	1012	Railbelt Energy Fund	other		Earmark		savings accounts should be below-the-line-transfers when loading, and show as GF on the way out. savings seems appropriate—very broad language & funding was appropriated for interties between Soldotna & anc & betw Healy and Fairbanks. These projects were halted & balance should have lapsed. Funding was then appropriated for different project			x
103	1050	Permanent Fund Dividend Fund	other	Duplicated	transfer		an internal transfer that is required to hold money so it does not lapse. perhaps want to look at division would lose all funding if PFDs go to zero			x
104	1171	PFD Appropriations in lieu of Dividends to Criminals	other	Duplicated	transfer		a tracking code see 1050			
105	1052	Oil/Hazardous Release Prevention & Response Fund	other	Duplicated	transfer		if surcharge is approp to the fund, put in transfers, ow do not approp to fund			x
106	1210	Renewable Energy Grant Fund	other	Duplicated	transfer		show as transfer			x
107	1145	Art in Public Places Fund	other	Duplicated	nondup		move to opsys			x
108	1082	AMHS Vessel Replacement Fund	other		savings and Earmark		inflow appears to be automatic—1% of building cost—so the money has been appropriated elsewhere			x
109	1169	Power Cost Equalization Endowment Fund	other		savings and Earmark		designated GF savings			x
110	1181	Alaska Veterans' Memorial Endowment Fund	other		savings and Earmark		show as designated savings			x
111							SDPR is bulk, but can be GF appropriated. The earning—all new money—flows out so it is non dup			x
112	Other State Receipts--No "designated" Needed						Criteria: Does not fit in above categories			
113	Remain as Other--subgroups are important									
114	1024	Fish and Game Fund	other	Dedicated	Dedicated		federal			
115	1027	International Airports Revenue Fund	other	enterprise	dedicated		statutory dedication permitted because of bond revenue and facilities built with bond revenue			
116	1179	Passenger Facility Charges	other		Dedicated		fed restrictions make this dedicated—need to change group in 8-way			
117	1093	Clean Air Protection Fund	other	Dedicated	Dedicated		federal			
118	1206	Commercial Passenger Vessel Tax	other		Dedicated		dedicated as forced by us constitution			
119	1207	Regional Cruise Ship Impact Fund	other		Dedicated		dedicated as forced by us constitution			
120	1017	Group Health and Life Benefits Fund	other	Trust	Trust					
121	1018	Exxon Valdez Oil Spill Trust	other	Trust	Trust					
122	1023	FICA Administration Fund Account	other	Trust	Trust					
123	1029	Public Employees Retirement Trust Fund	other	Trust	Trust					
124	1034	Teachers Retirement Trust Fund	other	Trust	Trust					
125	1040	Real Estate Surety Fund	other		Trust		Fees (not to exceed \$125) are issued in lieu of purchasing individual fidelity bonds. Used for hearing & legal expenses, claims against the fund, and for real estate educational purposes. balance in excess of 500,000 lapses to GF			
126	1042	Judicial Retirement System	other	Trust	Trust					
127	1045	National Guard Retirement System	other	Trust	Trust					
128	1046	Education Loan Fund	other	Trust	Trust		says it is a trust, but is it? Used only for mgt fees ?			
129	1084	Alyeska Settlement Fund	other	Trust	Trust					
130	1092	Mental Health Trust Authority Authorized Receipts	other	Trust	Trust					
131	1094	Mental Health Trust Administration	other	Trust	Trust					
132	1114	Exxon Valdez Oil Spill Restoration Fund	other	Trust	Trust					
133	1142	Retiree Health Insurance Fund/Major Medical	other	Trust	Trust					
134	1143	Retiree Health Insurance Fund/Long-Term Care	other	Trust	Trust					
135	1192	Mine Reclamation Trust Fund	other	Trust	Trust					
136	1113	Alaska Housing Finance Corporation Statewide Bonds	other		bonds		once bonds are approved, designated.			
137	1148	Accelerated Alaska Transportation Projects Fund	other	bonds	bonds			1		
138	1167	Tobacco Settlement Revenue Sale	other		bonds		contractually bound			
139	1186	Alaska Student Loan Corporation Bonds	other		bonds					
140	1008	General Obligation Bonds	other	Duplicated	bonds		need to keep if we want to show how much is on the street and also pay debt service			

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14		2-Oct-09								
							Restricted/Unrestricted is the distinction used by DOR to differentiate GF revenue: advantages of retaining the name may outweigh the advantages of a change to designated. But designated is more descriptive of reality.			Structure=x Subcom=s
15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup			Eliminate	Statute	
141	1009	Revenue Bonds	other	Duplicated	bonds		need to keep if we want to show how much is on the street and also pay debt service			
142	1163	Certificates of Participation	other	Duplicated	bonds		operates same as bonds			
143	1182	Educational and Museum Facility Design/Const/Maj	other	Duplicated	bonds		deactivate—use general code	1		
144	1183	Transportation Project Fund	other	Duplicated	bonds			1		
145	1198	Alaska Fish and Game Revenue Bond Redemption	other	Duplicated	bonds		internal transfer			
146	1184	General Obligation Bond Debt Service Fund	other		bonds		bond premium and earnings on proceeds. Restricted to pay debt service or could be used for cap projects in bond issue if overruns			
147	1199	Alaska Sport Fishing Enterprise Account	other		bonds		revenue is dedicated. States trust fund & it shall be completely segregated from all other funds of the state. All related to bonds			
148	1101	Alaska Aerospace Development Corporation Revolve	other	corp	Corp Rcpts					
149	1102	Alaska Industrial Development & Export Authority R	other	corp	Corp Rcpts					
150	1103	Alaska Housing Finance Corporation Receipts	other	corp	Corp Rcpts					
151	1106	Alaska Commission on Postsecondary Education R	other	corp	Corp Rcpts					
152	1107	Alaska Energy Authority Corporate Receipts	other	corp	Corp Rcpts					
							used by DNR dor and Law, probably improperly. Should be using ERA. This is used outside the corp specifically to hide GF. Should rename to ERA gross receipts.			
153	1105		other	corp	Corp Rcpts		Should have a new code from ERA for undesignated approps like DNR			s
154	1152	Alaska Fire Standards Council Receipts	other				can be replaced with SDPR. Then go to LBA if need more auth. Over auth by 200+. receipts capped @ \$300.0. what happens to funding greater than that?	1		s
155	1108	Statutory Designated Program Receipts	other				special purpose receipts. May need some work cleaning this up—agencies may be abusing. Stat revision needed if we want to differentiate		37.05.146	s
156	1007	Interagency Receipts	other	Duplicated	IA		Most of these funds have specific purposes/contracts & should be restricted.			
157	1026	Highways Equipment Working Capital Fund	other	Duplicated	IA		Similar to IA and the ISF, agencies pay for particular services that are paid for from this fund. This should be considered restricted other funding.			
158	1147	Public Building Fund	other	Duplicated	IA		enterprise?			
159	1055	Inter-Agency/Oil & Hazardous Waste	other	Duplicated	IA		a tracking code	1		
160	1061	Capital Improvement Project Receipts	other	Duplicated	IA		Must be spent for direct and indirect costs of managing a capital project.			
161	1081	Information Services Fund	other	Duplicated	IA		contract for services by various agencies. Should not be capitalizing if this is supposed to be an internal service fund. Suggest we stop capitalizing. No recovery anyway.			
162	1174	University of Alaska Intra-Agency Transfers	other	Duplicated	IA		Perhaps should split into op and cap			needs work
163	1044	Alaska Debt Retirement Fund	other	Duplicated	deactivate		pay debt service directly, with open ended appropriations. If we have funds that are used as fast as they are capitalized, we can show the capitalization as non-add transfers, then show the appropriations from the fund as expenditures when they occur may want to keep code so to pay unexpected debt			x,s
164	1089	Power Cost Equalization & Rural Electric Capitalizat	other	Duplicated	deactivate		statute puts remaining npr-a balance here. May want to change statute to put funding in the pce endowment	1	modify npra and others	x, s
165	1202	Anatomical Gift Awareness Fund	other		nondup		no approp required. In cap and op. need to look at this			needs work, should probably be DGF, savings
166	1112	International Airports Construction Fund	other		dup		applicants voluntarily donate to promote donations of body parts & can be spent WITHOUT further appropriation. Have to approp to or from... bonds/debt service have restrictions		modify to require approp	x
167	1116	Disaster Relief Fund	other	Duplicated	dup		Need to look at this potential statute rewrite money flows out w/o appropriation???? So why is this dup? why does the code exist?	1	needs work	needs work

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15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup			Eliminate	Statute	
168	1178	temporary code	other				we use this when OMB wants a new code that LFD does not want to add until the leg uses it			
169										
170										
171										
172										
173										
174	Codes that should be deactivated (check all balances and use in appropriation bill)									
175										balance
176	1193	Major Maintenance Grant Fund	other	Duplicated	nondup		need to show as transfer, but code does not appear in budget	1		
177	1211	Cruise Ship Gambling Tax	GF				eliminate, just need to track revenue	1		x
178	1213	Alaska Housing Capital Corporation Receipts	GF		savings		GF savings. Code never used by leg	1		x
179	1086	Southeast Energy Fund	other	Duplicated	savings		defunct	1		
180	1189	Senior Care Fund	other	Duplicated	deactivate		defunct	1		
181	1191	DEED Clp Fund Equity Account	other	Duplicated	deactivate		dead	1		
182	1087	Municipal Capital Project Matching Grant Fund	other	Duplicated	deactivate		defunct???	1		
183	1088	Unincorporated Community Capital Matching Grant	other	Duplicated	deactivate		defunct???	1		
184	1059	Correctional Industries Fund	other	enterprise	p		should move to dqf. Dead since 2007	1		
185	1164	Rural Development Initiative Fund	other	loan	RLF		federal grants used to capitalize the fund. Inactive since 2001 Fund code 1170 is now used.	1		
186	1194	Fish and Game Nondedicated Receipts	other	Duplicated	deactivate		this is GFPR and should be appropriated as GFPR to F&G	1		x
187	1134	Fish and Game Criminal Fines and Penalties	other	Duplicated	deactivate		killed this in 2007. they now get GF	1		x
188	1135	Alaska Marine Highway System Duplicated Expendi	other	Duplicated	dup		defunct	1		x
189										
190	Inactive Codes									
191										
192	1165	Constitutional Budget Reserve / Mental Health	other							
193	1096	Investment Loss Trust Fund (error)	GF	x	recycle		never used			
194	1119	Tobacco Settlement	GF	x						
195	1080	School Construction Grant Fund	other	x						
196	1083	Education Facilities Maint & Construction Fund	other	x						
197	1000	Restricted General Fund	other	x						
198	1127	User Fees - FY88	GF	x						
199	1028	Pre-FY90 Program Receipts	GF	x						
200	1091	General Funds - Designated	GF	x						
201	1010	University of Alaska Interest Income	other	x			now part of University Receipts			
202	1015	University of Alaska Dormitory/Food/Auxiliary Service	other	x			now part of University Receipts			
203	1019	State Land Reforestation Fund	other	x						
204	1020	Grain Reserve Loan Fund	other	loan						
205	1025	Science & Technology Endowment Income	other	x			dead			
206	1038	University of Alaska Student Tuition/Fees/Services	other	x			now part of University Receipts			
207	1039	University of Alaska Indirect Cost Recovery	other	x			now part of University Receipts			
208	1051	Rural Economic Development Initiative Fund	other	loan						
209	1056	Electrical Service Extension Fund	other	x			savings? Dup? loan?			
210	1057	Small Business Revolving Loan Fund	other	loan	rf					
211	1058	Tourism Revolving Loan Fund	other	loan	rf					
212	1067	Mining Revolving Loan Fund	other	loan	rf					
213	1068	Child Care Facility Revolving Loan Fund	other	loan	rf					
214	1069	Historical District Revolving Loan Fund	other	loan	rf					
215	1071	Alternative Energy Revolving Loan Fund	other	loan	rf					
216	1072	Residential Energy Conservation Fund	other	loan	rf					
217	1073	Power Development Revolving Loan Fund	other	loan	rf					
218	1085	Railbelt Interie Reserve Fund	other	x	savings		restricted? Savings?			
219	1090	Four Dam Pool Transfer Fund	other	x			inactive			
220	1110	Alaska Public Utility Commission Receipts	other	x			inactive--apuc changed to rca when name changed			
221	1115	International Trade and Business Endowment Earnin	other	x			inactive			
222	1161	Renewable Resources Development Fund	other	x			inactive			
223	1176	Science and Technology Endowment	other	x			inactive--Endowment terminated in FY03			
224	1177	International Trade and Business Endowment	other	x			inactive--FY04 transferred balance to the DRF			
225	1006	General Fund/Mental Health Trust Income Account	GF	x			replaced by MHTAAR			
226	1011	Alaska Advance College Tuition Savings Fund	other	x	trust					
227	1022	State Corporation Receipts	other	x			split into individual codes for dividends			
228	1060	Other Funds (Pre-FY '84 Only)	other	x						
229	1077	Gifts/Grants/Bequests	other	x			became SDPR			
230	1095	Medical Facilities Special Bond Guarantee Account	other	x						
231	1097	Group Health and Life Benefits Fund (AS 39.30.095)	other	x	trust		inactive			
232	1121	Multiple Funds pre FY94	other	x			inactive			
233	1047	USHHS Social Services Block Grant	fed	x						
234	1149	Trans-Alaska Pipeline System Liability Fund	fed	x						
235	1187	Federal Mental Health	fed	x						

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15	Fund Code	Fund Name	Current Group	Current 8-way Category	Proposed Subgroup			Eliminate	Statute	
236	1160	Marine/Coastal Protection	other	x			inactive			
237	1120	Motor Fuel Tax Increase	GF	x	recycle		never used			
238	1122	License/Permits/Certification Pre 89	GF	x	recycle		never used			
239	1126	Contract Services Reimbursement - FY88	GF	x	recycle		never used			
240	1128	Child Support Enforcement - FY88	GF	x			never used			
241	1129	Legal Settlement Receipts - FY88	GF	x			never used			
242	1130	Handicapped Vendor Facility Fund - FY88	GF	x			never used			
243	1148	Fee Supported Increase	GF	x			never used			
244	1123	Care and Treatment - FY88	other	x			inactive-never used			
245	1124	Resource Assessment Receipts - FY88	other	x			inactive-never used			
246	1125	Alaska Power Authority Plant Maint & Op - FY88	other	x			inactive-never used			
247	1131	Alaska Railroad Corporation Revenue Fund - FY85	other	x			inactive-never used			
248	1132	Publications and Other Services - FY88	other	x			inactive-never used			
249	1136	Supplemental Benefits Systems Inter-Agency Receipts	other	x			inactive-never used			
250	1137	Deferred Compensation Inter-Agency Receipts	other	x			inactive-never used			
251	1138	Health Inter-Agency Receipts	other	x			inactive-never used			
252	1158	Employee Pay	other	x			inactive-never used			
253	1196	Master Lease Line of Credit	other	x	dup		inactive-never used			
254										

eliminate risk associated with investing, nor does it prohibit Fund principal from declining when “risk of loss” turns real. The language is designed to protect principal from appropriation, not from investment losses.

Because future Fund earnings will not be affected by where losses are booked—all accounts within the Fund are pooled for investment purposes—it may appear that there is little reason to care where the losses are booked. The key is that corpus cannot be appropriated, while the ERA is available for appropriation. Reducing the amount of money in the ERA (by booking all realized losses to the ERA) infringes on the legislature’s power of appropriation. It also may affect the ability to pay dividends and/or to inflation proof the Fund, but that topic is not discussed here.

Mike Barnhill, with the Department of Law, suggested several clarifying options open to legislators:

- a. If the legislature does not take action to approve the Permanent Fund’s proposed accounting treatment, the net annual realized losses would be booked proportionately to the accounts that were the source of the invested money. This is not what the Fund is doing; as noted above, the Fund booked all net realized losses to the ERA. This option would reduce the value of the permanent fund principal by approximately \$2.5 billion. Tentatively, the Department of Law believes that future realized gains would have to be offset against this realized loss before any further deposits to the ERA could be made. I do not share the Department’s opinion; absent an appropriation restoring principal, the principal simply retains the loss.
- b. If a reduction of corpus is unpalatable to the legislature—knowing that booking losses to the ERA may affect the ability to pay dividends and/or to inflation proof the fund—then there are two options:
 - 1) Appropriate money from the ERA (or general fund) to principal in order to offset the realized losses. The appropriation may or may not apply to the AmHess portion of principal. The legislature may wish to consider whether such an appropriation should be accounted for differently than past “special appropriations,” since the purpose of it is to restore a net realized loss, which has never before happened.
 - 2) Include language in an appropriation bill that acknowledges that booking all realized losses to the ERA is acceptable to the legislature. My view is that this is a weak option; appropriation language is preferable.

2. **Losses allocated outside the Permanent Fund.** The Fund booked \$33 million of the FY09 realized loss to the Capital Income Fund (CIF), which is not a part of the Permanent Fund. Their decision was based on an appropriation of AmHess earnings to the CIF (sec. 9(d), Ch. 27, SLA 2008). An appropriation of earnings typically refers to positive amounts; negative earnings imply a zero transfer.

After discussion, the Fund revised their projections to show a zero transfer in FY09, but proposes (and shows in their projections) that future AmHess earnings be unavailable for transfer to the CIF until the \$33 million share of the realized loss has been replenished. Again, there are several options from which the legislature may choose (all refer to future earnings, acknowledging that the FY09 transfer to the CIF is zero):

- a. The FY09 loss would be booked to the AmHess principal, which will forever reduce the earnings potential of the account (and reduce the annual deposit to the CIF). FY2010 AmHess earnings will be deposited in the CIF, essentially recognizing that each annual appropriation of AmHess earnings is an independent act.
- b. Appropriate money from the ERA (or general fund) to AmHess principal in order to offset the realized losses. This option effectively assigns the realized loss to the ERA. This decision does not have to be consistent with the decision regarding the “regular” corpus, and it could have an impact on dividends.
- c. Revise FY2010 appropriation language (sec. 14(a), Ch. 15, SLA 2009)—and draft FY11 language—to reduce the transfer of AmHess earnings to the CIF until the \$33 million FY09 realized loss is absorbed. This is the option now proposed by the Permanent Fund; it effectively transfers the realized loss to the CIF over time. The revised Permanent Fund projections incorporate this option despite the belief (of the Department of Law and the Legislative Finance Division) that it requires legislative action.

APFC Comments

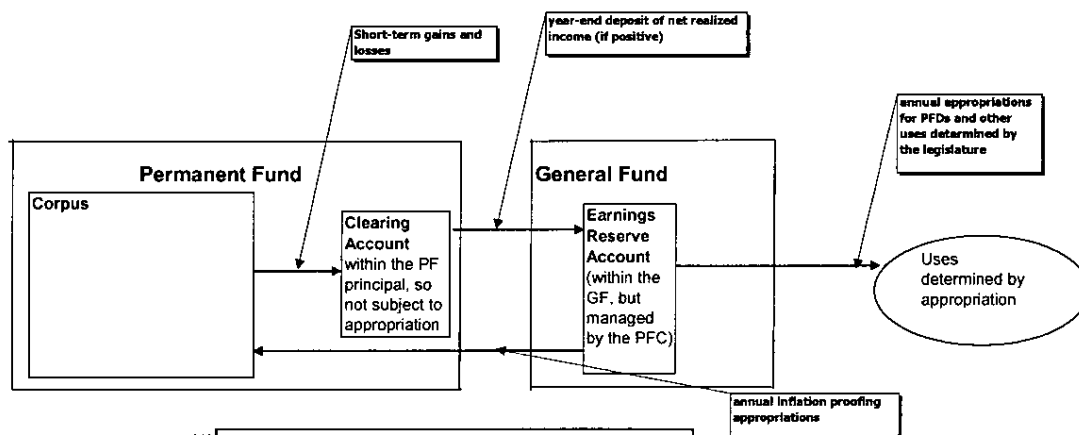
Fund staff believes that its accounting treatment on this issue is consistent with relevant statutes, statutory objectives, and Department of Law advice. In addition, while Fund staff acknowledges that the PF has never before closed a fiscal year with a net realized loss, PF “realized losses” have always (i.e., for over 25 years) been booked to the ERA (or to the AmHess subaccount of the ERA). Fund staff also indicated that they would present the issues discussed in this “heads up” differently. They would welcome an opportunity to be heard by the legislature.

What needs to be done?

Nothing soon. The Governor's budget may include language on this topic. If so, it should prompt discussion in the finance committees. That discussion may drift to cover the array of options and how they may affect future dividends, inflation proofing and deposits to the CIF. If the Governor's budget does not address the issue, the legislature can draft language corresponding to the choices presented above. Absent direction from the legislature or a legal opinion to the contrary, the PF Corporation has indicated that it will continue to book realized loses to the ERA. The legislature may also wish to consider revising statutes to clarify the definition and disposition of income and the placement of the ERA within the Permanent Fund versus the general fund.

I believe the flow chart below addresses many of the issues raised during our discussions. It would require some politically sensitive legal drafting and has not been endorsed by either OMB or the PF Corporation.

Suggested Statutory Revisions Affecting the Flow of Permanent Fund Income



- (1) Gains and losses accumulate in the clearing account until year-end
- (2) Because the clearing account is within the PF, 1) no appropriation to principal is required if losses are incurred and 2) the balance is not subject to appropriation. (The year end deposit to the ERA occurs without appropriation)
- (3) If the balance of the clearing account is positive at year-end, the balance is deposited in the ERA, which is a subaccount of the general fund that is managed by the PFC. (Optional--could be managed by DOR)
- (4) If the balance of the clearing account is not positive at year-end, there is no deposit to the ERA and the negative balance is carried forward to the following year, so there are no future deposits to the ERA until the loss is recovered.
- (5) The same concept applies to the Amerada-Hess portion of principal, except that year-end deposits go to the Capital Income Fund (within the general fund)
- (6) No change to inflation proofing or PFD formulas is required.

Another Reason for Concern: Access to the Constitutional Budget Reserve Fund

Section 43(c) of the FY2010 capital bill appropriates money from the Constitutional Budget Reserve Fund (CBRF) to the general fund. The amount of the appropriation is the amount available for appropriation in FY2010 less the amount appropriated in FY09, which is the amount accessible by simple majority vote as provided by Article IX, section 17(b) of the Alaska Constitution.

There are a number of legal and technical issues that make calculation of the amount of a simple majority draw under section 17(b) problematic. Those difficulties are not reviewed here, and the following discussion undoubtedly oversimplifies the situation.

The amount available for appropriation in FY2010 includes the sum of unrestricted GF revenue and the Earning Reserve Account (ERA) of the Permanent Fund. Projected FY2010 general fund revenue is about \$2.7 billion less than FY09 appropriations. A revenue reduction alone does not permit simple majority access to the CBRF—recall that the ERA balance is considered available for appropriation. In the past, a large ERA balance typically precluded simple majority access to the CBRF.

Under the Permanent Fund's method of allocating FY09 realized losses, the projected cash balance of the ERA going into FY2010 is \$2.5 billion less than it would be if the Permanent Fund's realized losses were attributed to principal rather than to the ERA. The FY09 year-end balance of the ERA was about \$422 million—far too little to offset the decline in revenue—making a 17(b) draw a possibility.

Bottom line: using current revenue projections and the FY09 ERA balance (under the Fund's method of allocating losses), the appropriation from the CBRF to the general fund under 17(b) could be more than \$2 billion, while attributing the FY09 losses to principal will reduce or eliminate the amount appropriated to the general fund under 17(b).

There is no guarantee that there will be a 17(b) draw if the Fund's allocation method is used. The amount accessible under 17(b) would decrease as the amount available for appropriation increases. This can occur through:

- GF revenue increases
- Other revenue increases
- ERA balance increases

	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1	Department of Military and Veterans Affairs																							
2	All Dollars in Thousands																							
3																								
4																								
5	Unrestricted GF	12,285.5	11,096.9	11,297.5	11,276.9																			
6	Designated GF																							
7	Other	12,795.2	12,832.7	13,036.1	13,017.9																			
8	Federal Funds	21,264.6	21,435.3	22,285.2	22,235.3																			
9	Total	46,348.3	45,364.9	46,618.8	46,530.1																			
10	Check (Enter #s from LFD reports)																							
11	Should equal zero	46,348.3	45,364.9	46,618.8	46,230.1																			
12																								
13	Funding Summary																							
14	General Funds Total	12,285.5	11,096.9	11,297.5	11,276.9																			
15	Other	12,795.2	12,832.7	13,036.1	13,017.9																			
16	Federal	21,264.6	21,435.3	22,285.2	22,235.3																			
17	Positions (Enter position counts from LFD reports)																							
18	PFTs	283	283	283	283																			
19	PFTs	2	2	2	2																			
20	PFTs	1	1	1	1																			
21	Temps																							
22	Total Positions	286	286	286	285																			
23	Position Check (Should equal zero)																							
24																								
25																								
26																								
27																								
28																								
29																								
30	Department of Military and Veterans Affairs																							
31																								
32																								
33	Appropriation	Allocation	Description	Subcommittee Notes																				
34	1	Army Guard Facilities Maintenance	Federal Authorization Increase	Federal Authorization Increase																				
35	2	Alaska Military Youth Academy	Funding Increase Due to enrollment in Challenge on 10/1/08 and \$100 increase to the Base Student Allocation (to \$5,580)	Funding Increase Due to enrollment in Challenge on 10/1/08 and \$100 increase to the Base Student Allocation (to \$5,580)																				
36	3	Military and Veterans Affairs	Expand Outreach to Veterans	Expand Outreach to Veterans																				
37	4	Military and Veterans Affairs	Alaska National Guard Retirement Benefits	Include DOA Administrative Costs in the Contribution Amount Approved by the ARM Board. (No rate for																				
38																								
39																								

Unrestricted GF	HOUSE SUBCOMMITTEE			Total
	Designated GF	Other State Funds	Federal	
180.0	-	185.2	800.0	1,165.2
180.0	-	185.2	500.0	865.2
-	-	-	300.0	300.0
Unrestricted GF	Designated GF	Other State Funds	Federal	Total
-	-	-	-	-
180.0	-	185.2	500.0	865.2
-	-	-	500.0	500.0
-	-	185.2	-	185.2
50.0	-	-	-	50.0
130.0	-	-	-	130.0

Total Subcommittee Changes	Governor's Original Request Accepted		Total
	Gov's Original Request	Gov's Amendments Accepted	
180.0	-	185.2	1,165.2
180.0	-	185.2	865.2
-	-	-	300.0
Unrestricted GF	Designated GF	Other State Funds	Federal
-	-	-	-
180.0	-	185.2	500.0
-	-	-	500.0
-	-	185.2	-
50.0	-	-	-
130.0	-	-	-

	O	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AC
26																									
27																									
28																									
29																									
30																									
31																									
Department of Military and Veterans Affairs																									
	#	Appropriation	Allocation	Description	Subcommittee Notes	Fund Code	Subcommittee Funding Information	Funding Multiplier	Gov PCNs	Hse PCNs	Unrestricted GF	Designated GF	Other State Funds	Federal	Total										
32																									
33	Governor's Original Increments/Decrements/Fund Changes (December 15th Budget Request)																								
34	Governor's Amendments (Post December 15th Budget Requests)																								
35	5	Military and Veteran's Affairs	Army Guard Facilities Maintenance	FY2010 Wage and Health Insurance Increases for the Labor, Trades and Crafts (LTC)		1002	Fed Rcpts	20.9	0	0	180.0	-	185.2	800.0	1,165.2										
36	41					1002	G/F Match	0.7	0	0	180.0	-	185.2	500.0	865.2										
37	42					1004	Gen Fund	10.2	0	0	-	-	-	300.0	300.0										
38	43					1007	I/A Rcpts	0.5	0	0	-	-	-	-	-										
39	44	6	Military and Veteran's Affairs	Air Guard Facilities Maintenance	AMD: Increase Federal authority for ongoing maintenance costs	1002	Fed Rcpts	300.0	1	0	180.0	-	185.2	500.0	865.2										
40	45					1002	Fed Rcpts	29.0	0	0	-	-	-	300.0	300.0										
41	46					1003	G/F Match	9.7	0	0	-	-	-	-	-										
42	47					1007	I/A Rcpts	16.2	0	0	-	-	-	-	-										
43	48					1007	I/A Rcpts	1.5	0	0	-	-	-	-	-										
44	49																								
45	50																								
46	51	Other Subcommittee Actions																							
47	52	Military and Veteran's Affairs	Army Guard Facilities Maintenance	SAMPLE TRANSACTION			#N/A	0.0	0	0	-	-	-	-	-										
48	53																								