A black and white photograph of the Alaska State Capitol building entrance. The building features four large, fluted columns supporting a portico. Above the columns, the words "ALASKA · STATE · CAPITOL" are inscribed in a serif font. The entrance consists of three sets of double glass doors, each with a set of stone steps leading up to it. Three lantern-style light fixtures hang from the ceiling of the portico. The entire image has a semi-transparent white overlay containing text.

ALASKA · STATE · CAPITOL

Budget 101 Training

Legislative Finance Division

December 8, 2022

Goal of this Presentation

- Provide legislators and staff with basic budget information.
- An introduction to the budget process and terminology, specifically:
 - What is an appropriation?
 - What is the appropriation process?
 - What do appropriation bills look like?
 - How is an appropriation bill generated?
 - What is the Operating Budget process and timelines?
 - What are Fund Groups and why are they important?
 - Understanding the Fiscal Summary
 - Budget resources available to analyze and prepare budgets

Note: This is not a discussion of the fiscal situation.

Outline

- What Is the Legislative Finance Division?
- Alaska's Budget Process and Timeline
- What's in an Appropriation Bill (and What's Not)
- How to Read Budget Reports
- Fund Sources and Fund Groups
- Budget Resources

Legislative Finance Division (LFD)

- Established in 1971 by AS 24.20.211
 - Reports to Legislative Budget and Audit Committee, but works for all legislators
 - Primary duty is to “provide the finance committees of the legislature with comprehensive budget review and fiscal analysis services” (AS 24.20.231)
 - Together with Legislative Legal Services, LFD drafts the budget bills for the legislature
- Nonpartisan and policy-neutral
- Strict policy of confidentiality
- Current team of analysts has diverse range of experience
 - OMB, agency budgeting and management, Legislative Audit, Department of Revenue economists, legislative staff, etc.

Legislative Finance Division (LFD) (cont.)

- Publications including Overview of the Governor's Budget (January), Summary of Appropriations and Conference Committee books (post-session), Indirect Expenditure Report (January in odd years), white papers
- Comprehensive budget reports for each step of the budget process
- Answer budget questions and provide budget information for all legislators
- LFD administers several systems used widely by the legislature:
 - CAPSIS is used to gather capital project requests and backup material from local governments, nonprofits, school districts, etc.
 - Each legislator has an account and uses this to provide project requests to the capital budget co-chairs
 - LFD will offer training in this system for staff in January. We highly recommend making sure at least one staff member per office attends the training
 - Fiscal note system – used to track fiscal notes for legislation throughout the process
 - LFD will provide training in the system for all committee aides

What is an Appropriation?

Article IX, Section 13 bestows the power of appropriation on the legislature by mandating that no money can be withdrawn from the treasury without an appropriation.

Definition: An appropriation is authorization to withdraw funding from the treasury and to spend funds for a stated purpose.

Five characteristics of an appropriation:

1. Who gets the money
2. The amount of money
3. The sources of money
4. The purpose
5. The time frame

Appropriations are the basic building blocks of Alaska's budget.

What Can Be in an Appropriation Bill?

Article II, Section 13 states “Every bill shall be confined to one subject unless it is an appropriations bill or one codifying, revising, or rearranging existing laws. **Bills for appropriations shall be confined to appropriations.**”

An appropriation must occur in an appropriation bill.
A bill cannot mix a substantive bill and an appropriation bill.

What *can* be done in an appropriation bill:

- Set the amount of money a program receives, even if there is a statutory formula
- Provide funding for capital projects
- Approve or reject collective bargaining agreements
- Move money in or out of savings accounts

What *can't* be done in an appropriation bill:

- Revise statutory formulas (like the K-12 formula)
- Revise terms of collective bargaining contracts (like employee salaries)
- Change municipal responsibilities
- Increase or reduce taxes

Example: K-12 Formula

- A formula in statute that directs \$1.2 billion in Foundation Formula funding to school districts each year
- The budget *cannot* change the allocation of funds between districts - that's in statute
- The budget *cannot* change how much municipalities contribute – that's in statute
- The budget *cannot* change how much teachers are paid – that's collectively bargained by districts
- The budget *can* fully or partially fund the formula or provide additional money above the formula

What do appropriation bills look like?

Appropriation bills contain two major parts:

- 1) **Numbers Section** (section 1 of the operating bill) generated by Legislative Finance Division (LFD)
- 2) **Language Sections** generated by Legal Services

Example of a Numbers Section

“Appropriation” is often used to refer to the bold type within the numbers section of an appropriation bill.

	Appropriation	General	Other																								
	Allocations	Funds	Funds																								
1. Agency Name	***** Department of Fish and Game *****																										
2. Wordage (Agency)	*****																										
3. Appropriation	The amount appropriated for the Department of Fish and Game includes the unexpended and unobligated balance on June 30, 2018, of receipts collected under the Department of Fish and Game's federal indirect cost plan for expenditures incurred by the Department of Fish and Game.																										
5. Wordage (Appropriation)	Commercial Fisheries	71,284,200	18,900,400																								
4. Allocations	<table border="1"> <tr> <td>14 Southeast Region Fisheries</td> <td>13,253,600</td> </tr> <tr> <td>15 Management</td> <td></td> </tr> <tr> <td>16 Central Region Fisheries</td> <td>11,090,500</td> </tr> <tr> <td>17 Management</td> <td></td> </tr> <tr> <td>18 AYK Region Fisheries</td> <td>10,143,800</td> </tr> <tr> <td>19 Management</td> <td></td> </tr> <tr> <td>20 Westward Region Fisheries</td> <td>14,503,800</td> </tr> <tr> <td>21 Management</td> <td></td> </tr> <tr> <td>22 Statewide Fisheries</td> <td>18,977,100</td> </tr> <tr> <td>23 Management</td> <td></td> </tr> <tr> <td>24 Commercial Fisheries Entry</td> <td>3,315,400</td> </tr> <tr> <td>25 Commission</td> <td></td> </tr> </table>	14 Southeast Region Fisheries	13,253,600	15 Management		16 Central Region Fisheries	11,090,500	17 Management		18 AYK Region Fisheries	10,143,800	19 Management		20 Westward Region Fisheries	14,503,800	21 Management		22 Statewide Fisheries	18,977,100	23 Management		24 Commercial Fisheries Entry	3,315,400	25 Commission		52,383,800	
14 Southeast Region Fisheries	13,253,600																										
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23 Management																											
24 Commercial Fisheries Entry	3,315,400																										
25 Commission																											

Appropriations are the building blocks of the budget. The executive branch cannot move money between appropriations and must use the funding for the specified purposes.

Allocations of funding within an appropriation *can* be changed by the executive branch.

The Executive Branch calls appropriations “Results Delivery Units” or RDUs, and allocations “components.”

What do appropriation bills look like? (cont.)

Example of a Numbers Section

Fund sources for the numbers section are laid out in Sections 2 and 3 of appropriations bills

1		Appropriation	General	Other
2		Allocations	Funds	Funds
3	***** Department of Fish and Game *****			
4	*****			
5	The amount appropriated for the Department of Fish and Game includes the unexpended and unobligated balance on June 30, 2018, of receipts collected under the Department of Fish and			
6	Game's federal indirect cost plan for expenditures incurred by the Department of Fish and			
7	Game.			
8				
9	Commercial Fisheries	71,284,200	52,383,800	18,900,400
10	The amount appropriated for Commercial Fisheries includes the unexpended and unobligated			
11	balance on June 30, 2018, of the Department of Fish and Game receipts from commercial			
12	fisheries test fishing operations receipts under AS 16.05.050(a)(14), and from commercial			
13	member licenses.			
14	Southeast Region Fisheries	13,253,600		
15	Management			
16	Central Region Fisheries	11,090,500		
17	Management			
18	AYK Region Fisheries	10,143,800		
19	Management			
20	Westward Region Fisheries	14,503,800		
21	Management			
22	Statewide Fisheries	18,977,100		
23	Management			
24	Commercial Fisheries Entry	3,315,400		
25	Commission			

Note what is *not* here:

- Line items for expenditures
- Position counts

These items are included in budget reports generated by LFD and OMB, but do not appear in budget bills. They provide direction to the executive branch but are not legally binding.

What do appropriation bills look like? (cont.)

Example of Language Sections

1 (b) After the appropriation made in sec. 23(r) of this Act, the remaining balance of the
2 Alaska sport fishing enterprise account (AS 16.05.130(e)) in the fish and game fund
3 (AS 16.05.100), not to exceed \$500,000, is appropriated to the Department of Fish and Game
4 for sport fish operations for the fiscal year ending June 30, 2019.

5 * **Sec. 13.** DEPARTMENT OF HEALTH AND SOCIAL SERVICES. (a) The sum of
6 \$7,000,000 is appropriated from the Alaska comprehensive health insurance fund
7 (AS 21.55.430) to the Department of Health and Social Services, behavioral health,
8 designated evaluation and treatment, for hospital-based mental health care, for the fiscal years
9 ending June 30, 2019, and June 30, 2020.

10 (b) The sum of \$7,000,000 is appropriated from federal receipts to the Department of
11 Health and Social Services, Medicaid services, health care Medicaid services, for hospital-
12 based mental health care, for the fiscal years ending June 30, 2019, and June 30, 2020.

13 * **Sec. 14.** DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT. (a) If the
14 amount necessary to pay benefit payments from the workers' compensation benefits guaranty
15 fund (AS 23.30.082) exceeds the amount appropriated for that purpose in sec. 1 of this Act,
16 the additional amount necessary to pay those benefit payments is appropriated for that
17 purpose from the workers' compensation benefits guaranty fund (AS 23.30.082) to the
18 Department of Labor and Workforce Development, workers' compensation benefits guaranty
19 fund allocation, for the fiscal year ending June 30, 2019.

20 (b) If the amount necessary to pay benefit payments from the second injury fund
21 (AS 23.30.040(a)) exceeds the amount appropriated for that purpose in sec. 1 of this Act, the
22 additional amount necessary to make those benefit payments is appropriated for that purpose
23 from the second injury fund (AS 23.30.040(a)) to the Department of Labor and Workforce
24 Development, second injury fund allocation, for the fiscal year ending June 30, 2019.

The numbers section provides most funding for state agencies. The language section funds more complex agency items and most non-agency items like debt service.

Language section appropriations allow for estimated appropriations, conditional appropriations, multi-year appropriations, and more specificity than numbers appropriations.

How is an appropriation bill generated?

The budget structure is organized as follows:

Department/Agency =
Highest level of budget structure

Appropriation =
Second level of a budget structure and may relate to divisions within a Department/Agency

Allocations =
Lowest level of budget structure and may relate to programs within a division

Budget structure is important because it is the mechanism the legislature uses to control where funding can be spent. Funding cannot be transferred between appropriations, but it can be transferred between the various allocations within an appropriation.

Transactions are used to build the appropriation bills and include the following details:

Line Items

71000 = Personal Services
72000 = Travel
73000 = Services (contractual)
74000 = Commodities
75000 = Capital Outlay
76000 = Grants/Benefits
78000 = Miscellaneous

Position Changes

Permanent Full-time (PFT)
Permanent Part-time (PPT)
Temporary (TMP)

Funding Details

There are more than 200 funding sources and each has its own four-digit code.

Transaction Type

Used to identify what type of budget change is being made.
Examples:
Inc = Increment
Dec = Decrement
FndChg = Fund Source Change
IncT = Temporary Increment

How to read an LFD budget report

- Three main types of operating budget report:
 - Summary report, showing total funding by agency/appropriation/allocation
 - Totals report, showing funding detail, line items, and position count by agency/appropriation/ allocation
 - Transaction reports, showing the transactions that build the budget
- Capital reports are similar to operating reports, but are built on projects instead of transactions. Click a project title in a capital report to see project backup
- LFD analysts can easily run reports comparing any version of the budget in any year
 - Detailed data in our budget system goes back to 2000
 - Reports can also be run as spreadsheets for easy analysis
- LFD reports apply structure and fund source changes retroactively

How to read an LFD budget report (cont.)

2020 Legislature - Operating Budget Allocation Totals - Governor Structure

Budget reports are always in thousands: 4,419.5 means \$4,419,500

Numbers and Language

Appropriation: Administration and Support
Allocation: Administrative Services

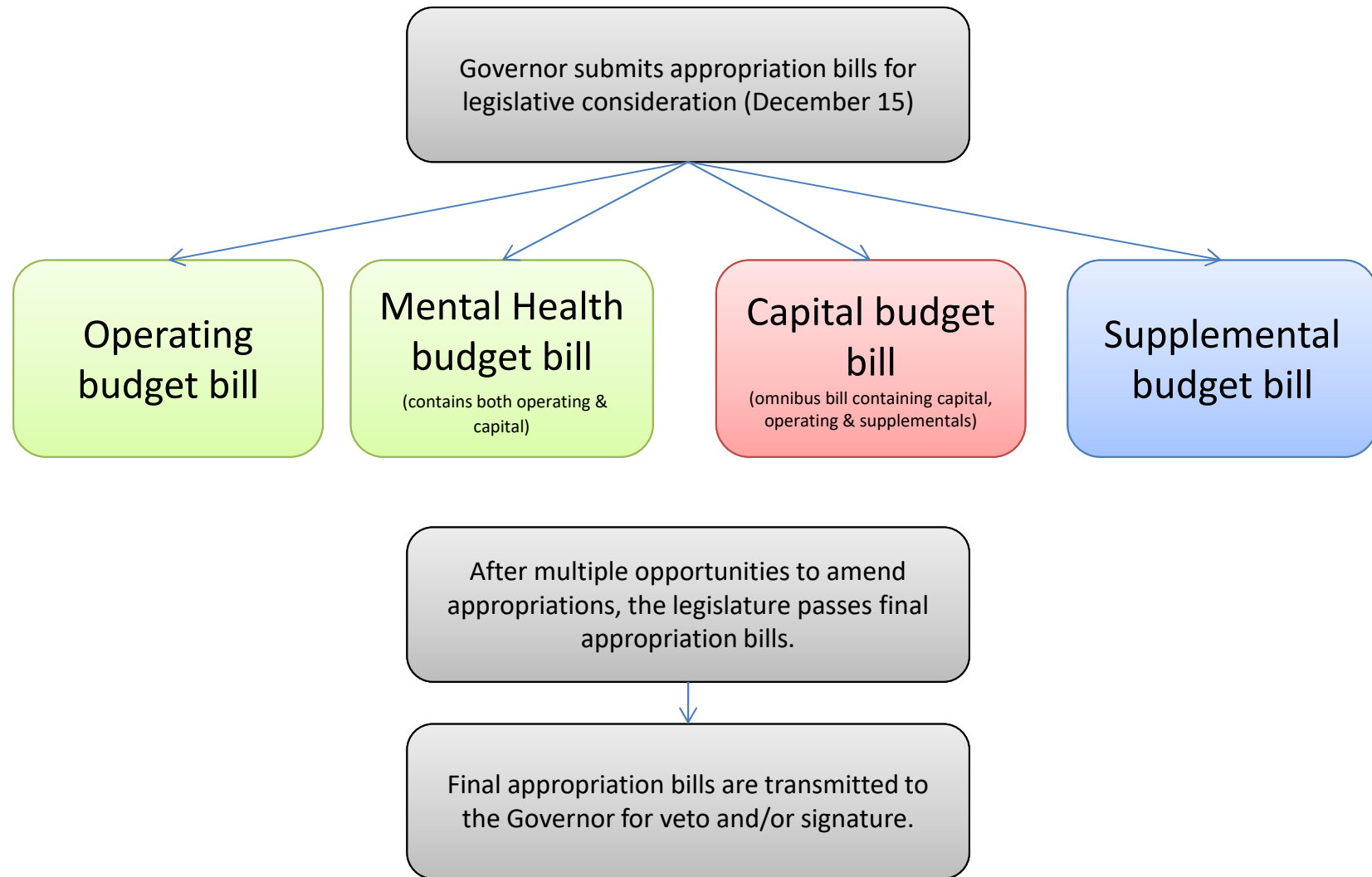
Columns show totals for different versions of the budget

	[1] 19Actual	[2] 20MgtPln	[3] 21Adj Bas	[4] 21Gov	[5] GovSup 12/15	[6] - [1] 19Actual to 21Gov	[7] - [2] 20MgtPln to 21Gov	[8] - [3] 21Adj Bas to 21Gov
Total	4,419.5	4,505.6	4,537.4	4,599.2	0.0	179.7 4.1 %	93.6 2.1 %	61.8 1.4 %
<u>Objects of Expenditure</u>								
1 Personal Services	3,605.0	3,566.8	3,598.6	3,598.6	0.0	-6.4 -0.2 %	31.8 0.9 %	0.0
2 Travel	14.2	9.8	9.8	9.8	0.0	-4.4 -31.0 %	0.0	0.0
3 Services	740.6	856.0	856.0	917.8	0.0	177.2 23.9 %	61.8 7.2 %	61.8 7.2 %
4 Commodities	59.7	73.0	73.0	73.0	0.0	13.3 22.3 %	0.0	0.0
5 Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>Funding Sources</u>								
1002 Fed Rcpts (Fed)	43.2	148.7	149.5	149.5	0.0	106.3 246.1 %	0.8 0.5 %	0.0
1004 Gen Fund (UGF)	4,376.3	4,356.9	4,387.9	4,449.7	0.0	73.4 1.7 %	92.8 2.1 %	61.8 1.4 %
<u>Positions</u>								
Perm Full Time				32	0	-1 -3.0 %		
Perm Part Time				0	0	0		
Temporary				0	0	0		
<u>Funding Summary</u>								
Unrestricted General				4,449.7	0.0	73.4 1.7 %	92.8 2.1 %	61.8 1.4 %
Federal Receipts (Net)				149.5	0.0	106.3 246.1 %	0.8 0.5 %	0.0

In online reports, click on a fund code name/number to see a detailed explanation of that funding source

Columns on the right are comparisons

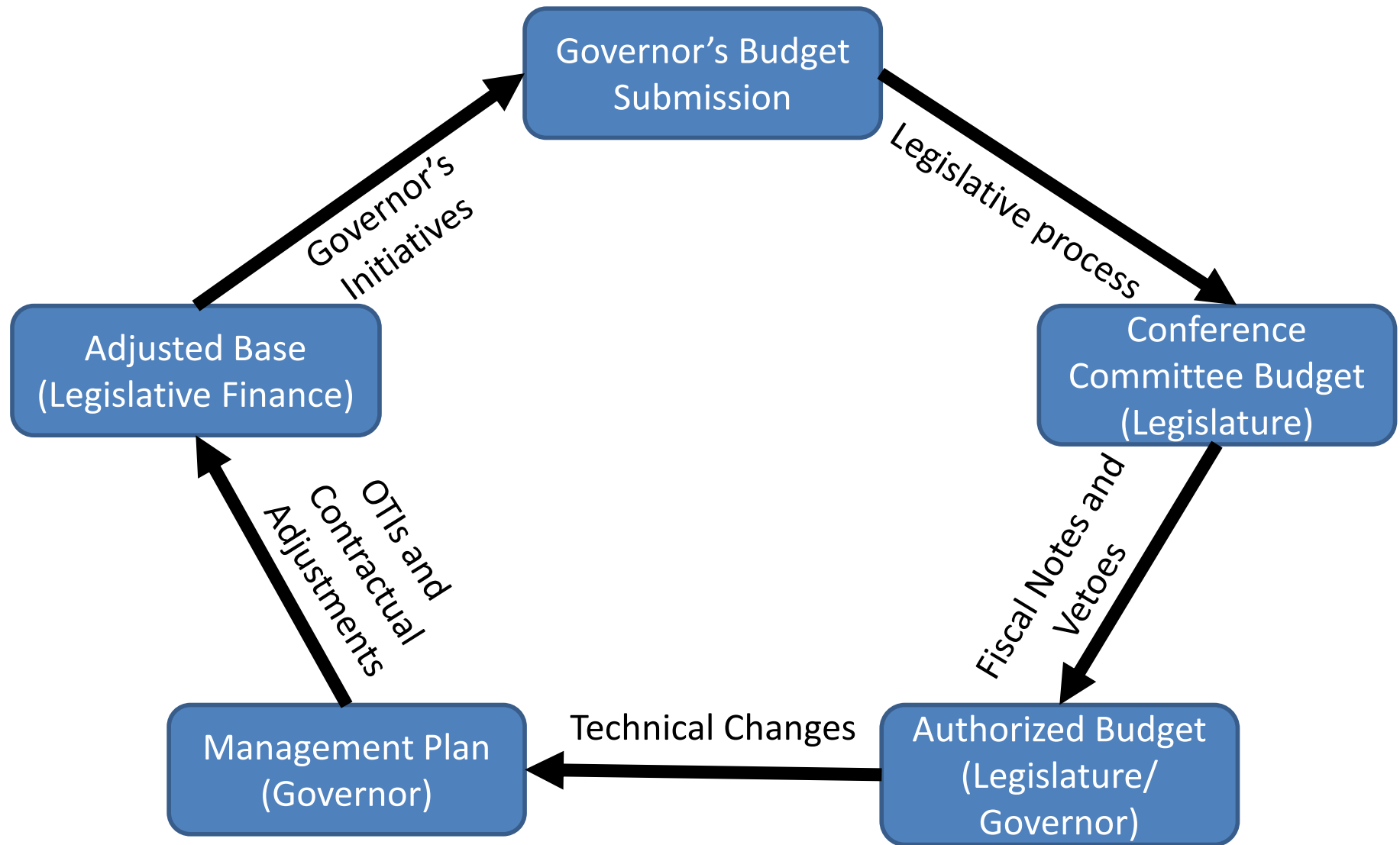
What is the Appropriation Process?



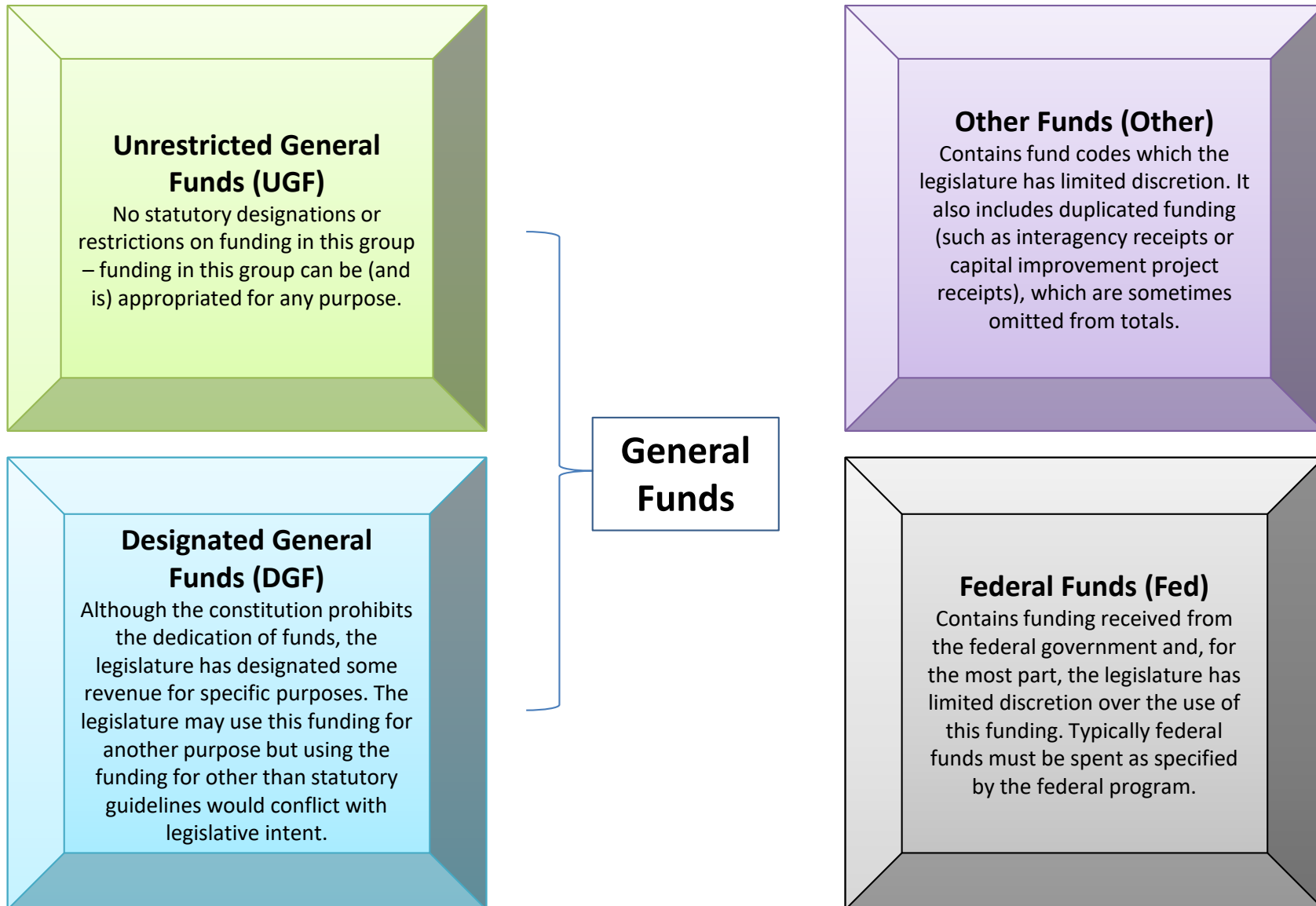
Incremental Budgeting

- Alaska uses an incremental budgeting system for the operating budget, meaning each year's budget is built based on the previous year's budget.
- Changes are reflected relative to the previous year's budget – Legislature calls these “transactions,” Executive Branch calls these “change records.”
- Alaska has at times experimented with zero-based budgeting, in which the budget is built from the ground up each year.
 - This is how the capital budget is developed
 - Some public entities, such as the Mental Health Trust, use this method for their operating budget

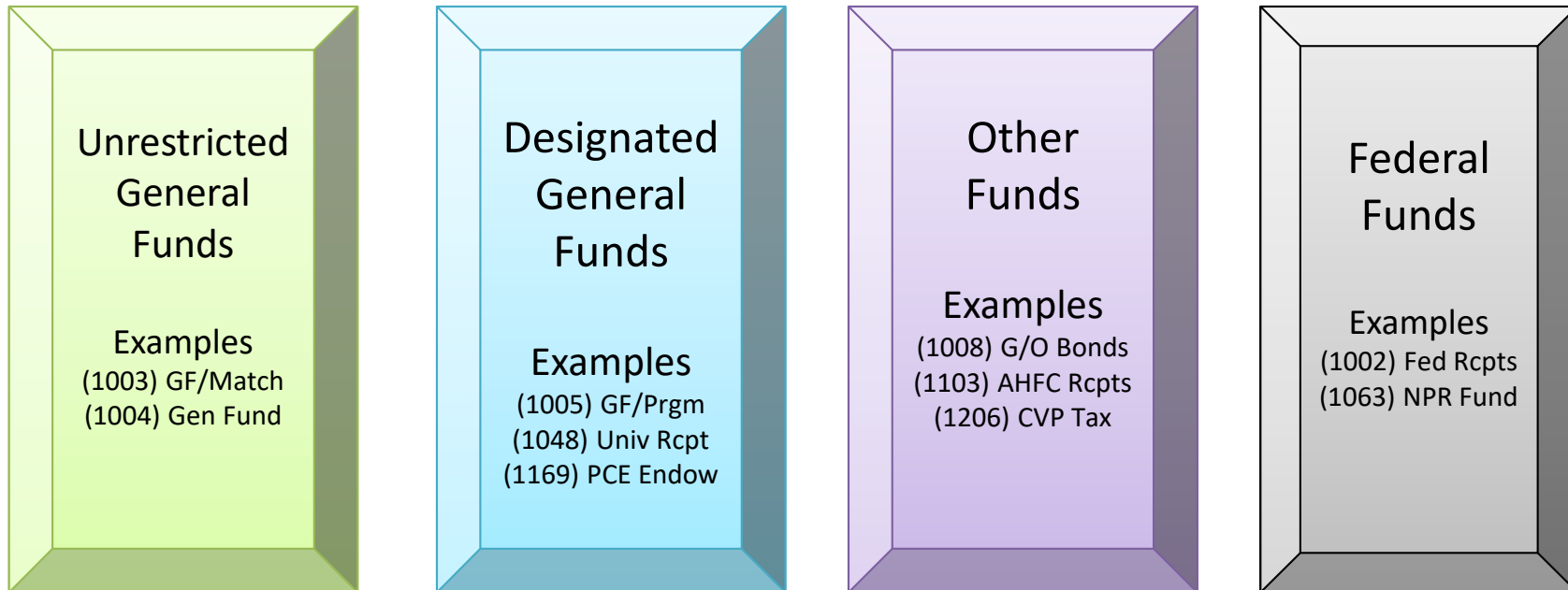
Operating Budget Cycle



What are the Fund Groups?



Why are Fund Groups important?

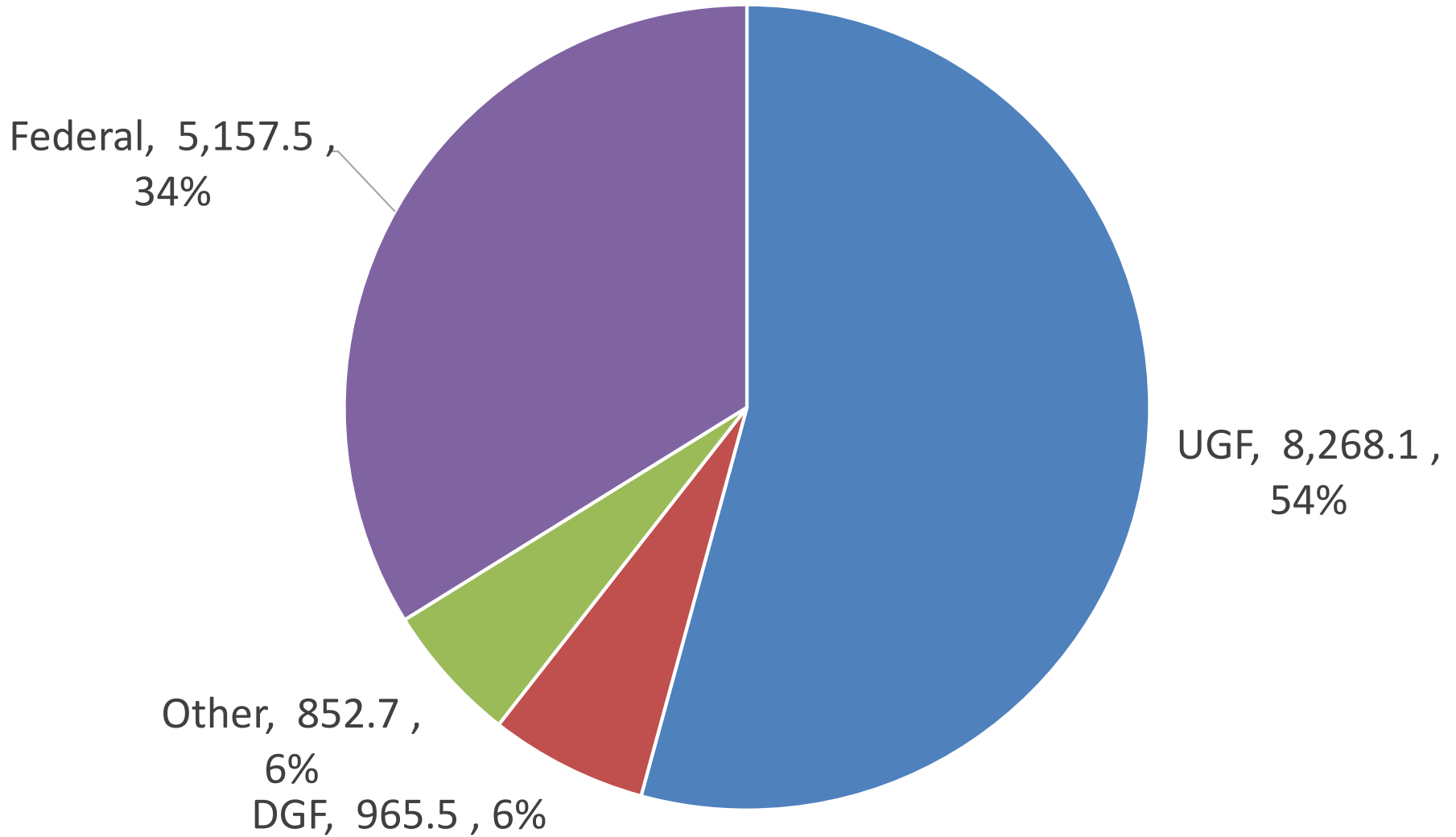


Legislature's discretion on use of funds.



FY23 Budget by Fund Group

(in millions)

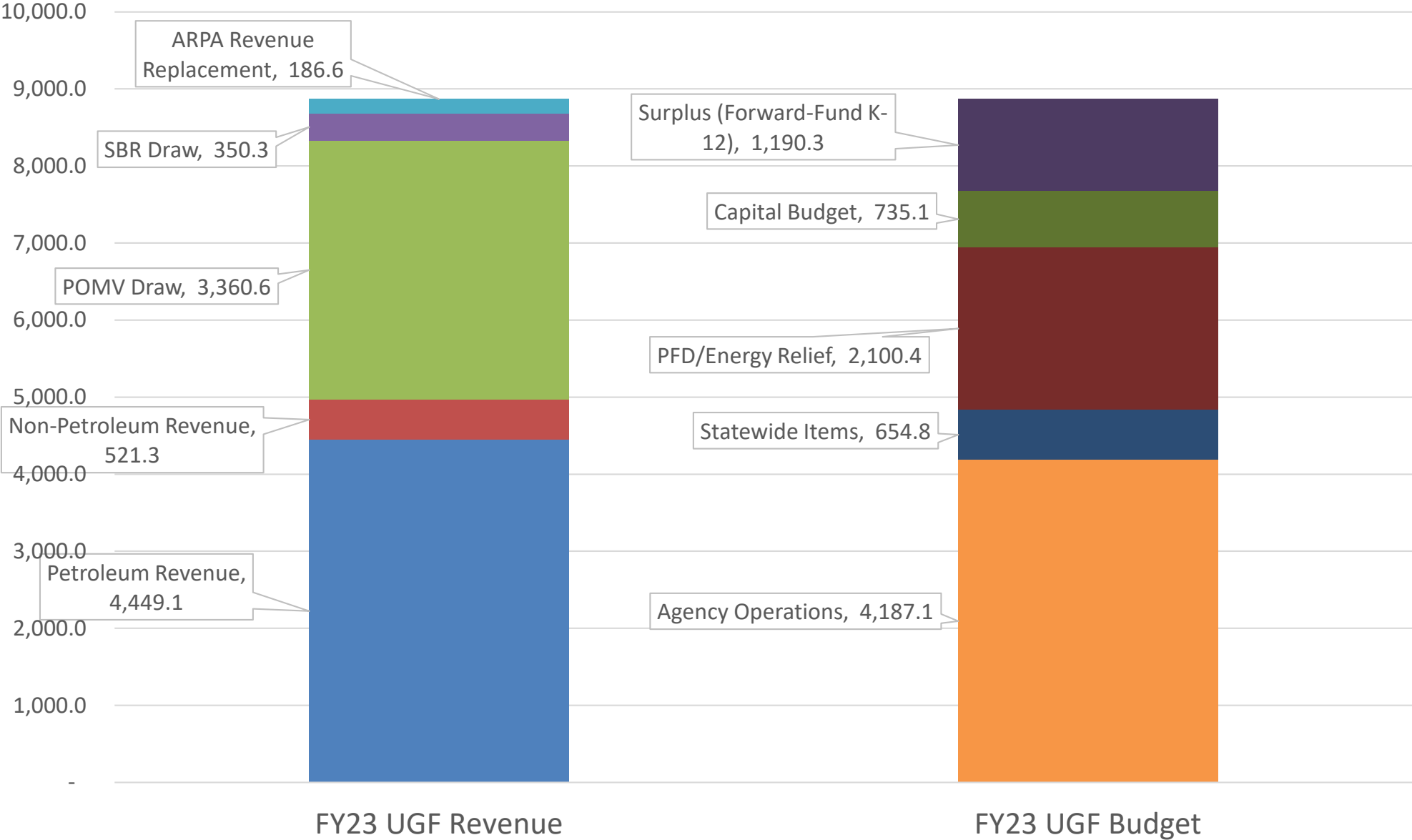


“Real Money” versus “Receipt Authority”

- UGF and fund balances where actual cash has been received is “real money” – if they are appropriated, the agency can spend it
- Other budget authorization, such as program receipts and federal funding, is “receipt authority” – agencies can only spend the money if they can collect the revenue
- Cutting “hollow” or “uncollected” receipt authority (authority for which cash was not received) does not reduce the budget deficit

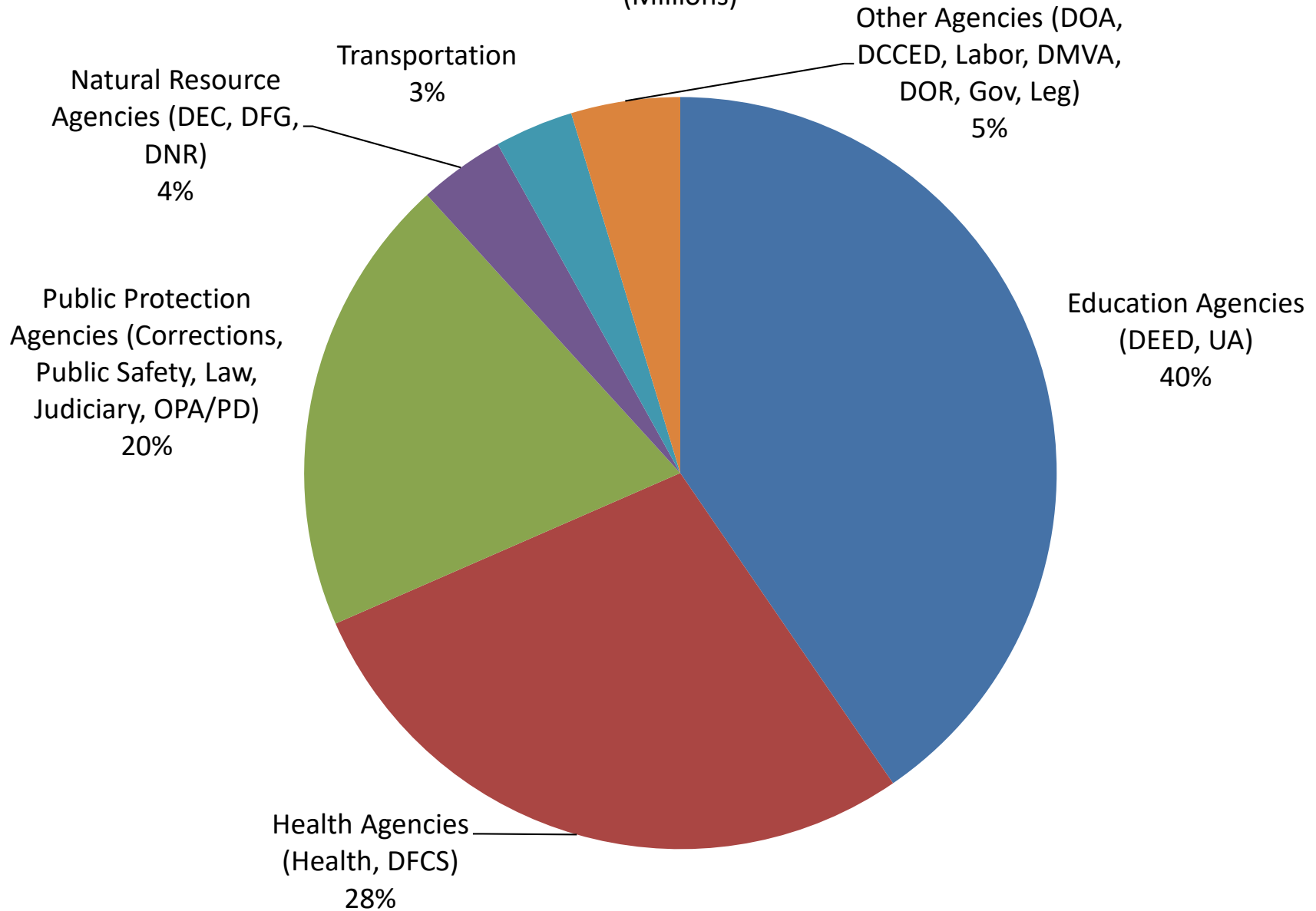
FY23 Revenue and Expenditures

(in millions)



FY23 UGF Agency Budgets by Function

(Millions)



Budget Resources

1) Fiscal Summary

<http://www.legfin.akleg.gov/FisSum/DisplayReports.php>

There are three parts to the Fiscal Summary:

- 1) Short Fiscal Summary
- 2) Detailed Fiscal Summary
- 3) Balance of Reserve Accounts

Short Fiscal Summary - FY20/FY21 Budget								
(\$ Millions) (Non-duplicated Funds)	FY20		FY21		Change in UGF		Change in All Funds	
	UGF	All Funds	UGF	All Funds				
1 Revenue	4,560.5	11,176.5	4,244.3	10,419.3	(316.2)	-7%	(757.3)	-7%
2 UGF Revenue (Spring 2020 Forecast)	1,589.2	1,589.2	1,152.8	1,152.8	(436.4)	-27%	(436.4)	-27%
3 POMV Draw	2,933.1	2,933.1	3,091.5	3,091.5	158.4	5%	158.4	5%
4 Misc/Adjust/Non-UGF Revenue	38.2	6,654.2	-	6,175.0	(38.2)		(479.3)	-7%
5 Appropriations	5,830.8	12,371.7	5,159.6	11,263.5	(671.2)	-12%	(1,108.2)	-9%
6 Operating Budget	4,584.5	9,834.7	4,359.3	9,319.2	(225.2)	-5%	(515.5)	-5%
7 Agency Operations	3,739.1	8,498.3	3,913.0	8,664.8	173.9	5%	166.4	2%
8 Statewide Items	479.4	780.2	446.3	654.4	(33.1)	-7%	(125.7)	-16%
9 Supplemental Appropriations	366.0	556.2	-	-	(366.0)		(556.2)	
10 Capital Budget	177.5	1,396.8	120.3	1,196.4	(57.2)	-32%	(200.4)	-14%
11 Current Year Appropriations	144.3	1,310.9	120.3	1,196.4	(24.0)	-17%	(114.5)	-9%
12 Supplemental Appropriations	33.2	85.9	-	-	(33.2)		(85.9)	
13 Permanent Fund	1,068.9	1,140.2	680.0	747.9	(388.9)	-36%	(392.3)	-34%
14 Permanent Fund Dividends	1,068.9	1,068.9	680.0	680.0	(388.9)	-36%	(388.9)	-36%
15 Inflation Proofing/Other Deposits	4,757.7	4,829.0	-	67.9				
16 Pre-Transfer Surplus/(Deficit)	(1,270.3)		(915.3)					
17 Other Fund Transfers	15.8		30.4					
18 Direct SBR Appropriations	(172.4)		-					
19 Post-Transfer Surplus/(Deficit)	(1,113.7)		(945.7)					
20 CBR Direct Appropriations	(196.3)		(979.7)					
21 Draw After Direct CBR Appropriations	(917.4)		34.0					
22 Total CBR Draw	(1,113.7)		(945.7)					
23 Total CBR/SBR Draw	(1,286.1)		(945.7)					

Reserve Balances (EOY)		
	FY20	FY21
SBR (1)	-	-
CBR (2)	1,448.1	586.9
ERA (3)	12,894.2	13,278.4

(1) The SBR balance of \$172.4 million at the beginning of FY20 was fully appropriated in FY20 leaving a zero EOY balance.
(2) The CBR balance in this summary includes \$464.9 million that is currently held in the General Fund as short-term cashflow borrowing. Excluding that amount, the CBR balance would be \$122.0 million.
(3) The ERA balance in this summary is based on Alaska Permanent Fund Corporation (APFC) Final Actuals for for FY20 and their median projection for FY21 as of August 31, 2020.

Budget Resources (continued)

2) Alaska Legislative Budget Handbook

(The Swiss Army Knife Guide to Budget)

<http://www.legfin.akleg.gov/Other/BudgetHandbook20.pdf>



Alaska Legislative Budget Handbook

For Legislators and Legislative Staff

NOVEMBER, 2020



PROVIDED BY THE ALASKA LEGISLATIVE FINANCE DIVISION

3) Legislative Fiscal Analyst's Overview of the Governor's Request

<http://www.legfin.akleg.gov/Overview/SelectYear.php>

The Fiscal Year 2021 Budget:
Legislative Fiscal Analyst's
Overview of the Governor's Request



Legislative Finance Division
www.legfin.akleg.gov

Budget Resources (continued)

4) Governor's Budget Summary Books (*Governor's Detail Budget Books*)

<https://www.omb.alaska.gov/>

Also available in both House and Senate Finance committee Rooms and may be checked out by staff.

5) Governor's Operating Budget Request Books(*Subcommittee Books*)

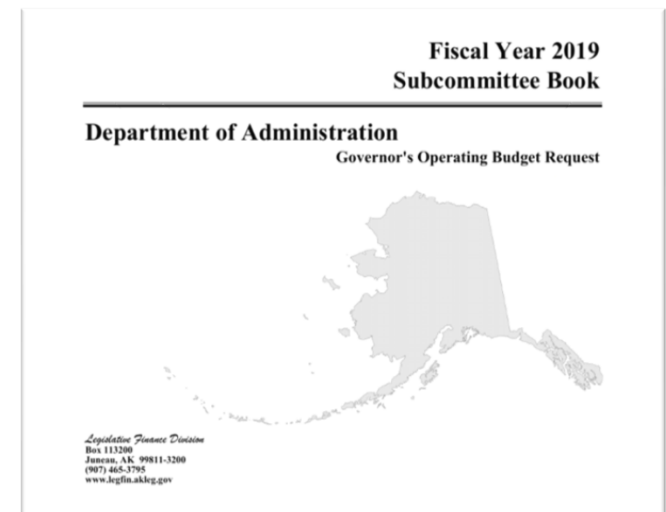
<http://www.legfin.akleg.gov/GovBooks/GovBooks.php>

Department of Commerce, Community, and Economic Development

State of Alaska
FY2021 Governor's Operating Budget

Department of Commerce, Community, and Economic
Development

FY2021 Governor
Department of Commerce, Community, and Economic Development
Released January 3, 2020
Page 1



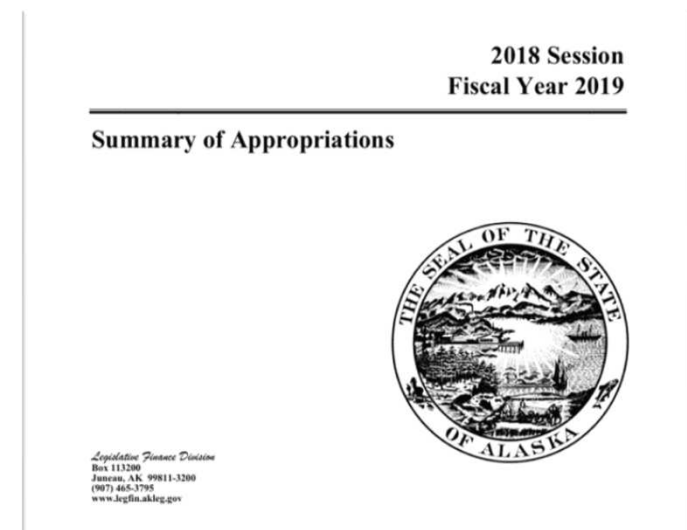
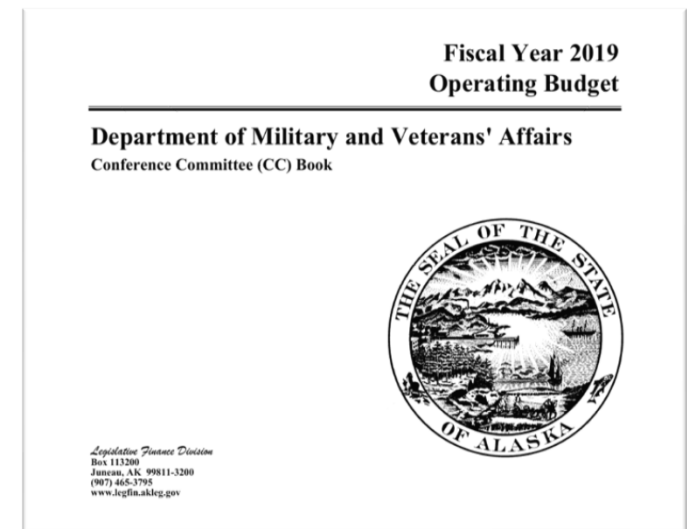
Budget Resources (continued)

6) Conference Committee Books (CC Books)

<http://www.legfin.akleg.gov/CCBooks/CCBooks.php>

7) Summary of Appropriations

<http://www.legfin.akleg.gov/Summary/SelectYear.php>



Budget Resources (continued)

8) Legislative Finance Division Website

<http://www.legfin.akleg.gov/index.php>

Budget Reports

Informational Papers

Fiscal Note System

CAP SIS (Capital Project Submission and Information System)

Analysis Tools

9) Office of Management & Budget (OMB) Website

<https://www.omb.alaska.gov//>

Budget Reports

Performance Measures

10-Year Plan

Capital Appropriation Status Reports

Guide to OMB Budget Reports

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 expiring at the end of the fiscal year.

Capital Budget Bill
Appropriations for items extending 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

Conference Committee (Concludes)	Authorized	Management Plan	Governor's Proposed Budget	Governor's Amended Supplemental
Final budget passed by the Legislature. Governor has 20 days after it is sent to assist the law into power.	Includes impacts of legislative actions not included in Conf. Committee such as new legislation and vetoes.	Implementation plan shows past ways into the fiscal year which may include changes that do not require legislative approval. Used as a guide for the next year's budget development.	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 Supplemental reflects that decisions and changes in the budget proposed by the Governor. The Supplemental budget provides additional funds or changes to appropriations in the current fiscal year budget.
Released publicly Dec 15		Released publicly Dec 15		
May/June	July	August	December 15th	February

How the Operating Budget is Organized

The operating budget is presented in one of two ways. Departments, fiscal activity lines, 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 are composed of accounts used in the state's accounting system.

Line 1000	Line 2000	Line 3000	Line 4000	Line 5000	Line 6000	Line 7000
Personnel Services - state staffing costs. Positions counts are classified as regular (PT), Part-time (PTT), and Non-permanent (NP).	Travel, transportation and per diem expenditure	Services - contracted services by IT parties	Commodities - items consumed within year or any given year under \$5,000	Capital Outlay for durable items valued between \$5,000 and \$25,000	Grants/Benefits - Funds obtained by the state in units of local government and individuals in payment of welfare benefits and claims	Miscellaneous - Expenditures not specifically covered by other line items

Where the Money is Coming From

A digital fund codes specify funding sources for an appropriation. Each fund code is classified as one of four types: USF, OCF, Other, or Federal.

Unrestricted General Fund (USF)	Designated General Fund (OGF)	Other	Federal Fund
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 "dedicated" funds such as inter-agency 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.akleg.gov

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