2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and Gov

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury													
Tax Division													
Tax Revenue Management System Anticipated Contract Cost Increases	Gov	Inc	**1,037.7**	0.0	0.0	1,037.7	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 1,037.7													
Economic Modeling Tools for the Economic Research Group (ERG) to Enhance Capabilities	Gov	Inc	**96.5**	0.0	0.0	96.5	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 96.5													
Property and Production Tax Site Inspections and Training	Gov	Inc	**102.5**	0.0	77.5	25.0	0.0	0.0	0.0	0.0	0	0	0

The Tax Revenue Management System (TRMS) is a state-of-the-art tax administration system and taxpayer online portal. The TRMS is a customized off-the-shelf system developed by Fast Enterprises (FAST) with the trade name GenTax. TRMS replaced nine separate and disparate legacy systems which were over 20 years old and inadequate for tracking and reporting purposes. Automation of previously manual and undocumented processes has been one of the greatest outcomes of TRMS. In the process of converting from the legacy systems to TRMS, the department successfully converted $25 billion in tax, 104,000 tax accounts, 124,000 tax returns, $28 billion in payments, and 276,100 financial transactions.

The current system contract expires on 12/31/2023, midway through FY2024. A new contract is currently being negotiated by the Department for six months under the existing terms followed by new terms for a 10-year period beginning in FY2025 on a flat-rate cost structure. A contract with this structure is estimated to cost $2,687.7 annually. The expiring contract costs $1,650.0 annually, resulting in an increase of $1,037.7.

The current maintenance and support contract provides the Tax Division with a minimum of two on-site contractors for system support and programming changes.

Economic modeling tools for the Division's Economic Research Group (ERG) bring enhanced capabilities and insights as the State continues to champion economic growth and stability. The ERG is responsible for analyzing potential changes to the State's tax structure and fiscal system. The ERG estimates and presents the fiscal impact of changing taxes on stakeholders and other analysis relating to fiscal and economic proposals. There can be some areas of fiscal and economic modeling where the ERG requires services beyond what is capable of in-house models.

The Tax Division is not meeting the requirements for property tax and oil & gas production tax site visits and inspections. These activities were curtailed through a series of budget reductions in 2016 and 2020 in response to low oil prices and fiscal stabilization measures.

The Tax Division collected $2.71 billion in FY2022. Site visits are needed to meet statutory requirements. It is important to the department and its State partners that the division operates with fair and accurate information.

Property tax site inspections are fundamental to the appraisal process. It is the division's responsibility to perform due diligence under the assessment function when funds are available. The same is true for oil and gas production tax activities. The State's production tax is said to be some of the most complex tax structures in the world, and is a major source of income to the State. Staff must have the resources to stay current with what is being leased, invested, and produced within the state.

A $77.5 travel increment will bring the division's travel budget to $125.6. This is the estimated budget required to

2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and Gov

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury (continued)													
Tax Division (continued)													
Property and Production Tax Site Inspections and Training (continued)													
return the division to status quo for compliance. Additionally, there is $25.0 services increase for related training and education.													
1004 Gen Fund (UGF) 102.5													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**168.6**	0.0	0.0	168.6	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1004 Gen Fund (UGF) 160.1													
1005 GF/Prgm (DGF) 8.5													
Reverse FY2023 Office of Information Technology Other Non-Core Rate Adjustment	Gov	Dec	**-55.4**	0.0	0.0	-55.4	0.0	0.0	0.0	0.0	0	0	0
The Tax Division transferred server hosting services for the Tax Revenue Management System from the Office of Information Technology (OIT) to Fast Enterprises in FY2024. This rate adjustment is no longer needed.													
1004 Gen Fund (UGF) -52.6													
1005 GF/Prgm (DGF) -2.8													
*** Allocation Difference ***			**1,349.9**	0.0	77.5	1,272.4	0.0	0.0	0.0	0.0	0	0	0
Treasury Division													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**7.7**	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1004 Gen Fund (UGF) 4.5													
1017 Group Ben (Other) 0.4													
1027 IntAirport (Other) 0.3													
1066 Pub School (Other) 1.8													
1226 High Ed (DGF) 0.7													
Replace Interagency Receipt Authority with Education Endowment Fund (AS 43.23.220)	Gov	FndChg	**0.0**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury (continued)													
Treasury Division (continued)													
Replace Interagency Receipt Authority with Education Endowment Fund (AS 43.23.220) (continued)													
The Treasury Division manages the Education Endowment Fund (AS 43.23.220) and allocates 10 basis points to provide investment services.													
1007 I/A Rcpts (Other) -1.1													
1256 Ed Endow (Other) 1.1													
*** Allocation Difference ***			**7.7**	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0	0	0
Unclaimed Property													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Dec	**-11.6**	0.0	0.0	-11.6	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1005 GF/Prgm (DGF) -11.6													
*** Allocation Difference ***			**-11.6**	0.0	0.0	-11.6	0.0	0.0	0.0	0.0	0	0	0
Alaska Retirement Management Board													
Contractual Cost Increases for Investment Data Services	Gov	Inc	**150.0**	0.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
Costs for investment data services have increased six percent each year for the last four years on average. The Alaska Retirement Management Board requires additional authority to maintain services. Examples of data services include Bloomberg, Moody's Analytics, TradeWeb, and Fitch Solutions.													
1017 Group Ben (Other) 69.0													
1029 PERS Trust (Other) 51.6													
1034 Teach Ret (Other) 28.2													
1042 Jud Retire (Other) 1.0													
1045 Nat Guard (Other) 0.2													
Add Previously Unbudgeted Costs for FY2023 Exempt 5% COLA for Treasury Division	Gov	Inc	**235.9**	0.0	0.0	235.9	0.0	0.0	0.0	0.0	0	0	0
Cost of Living Adjustments (COLAs) were appropriated in FY2023 to all exempt positions. This included the Treasury Division's Investment Officers. The salary adjustment to the Treasury Division included $235.9 of interagency receipts that are billed to the Alaska Retirement Management Board. A corresponding authority increase is required to fund the interagency receipt salary adjustment portion.													
1017 Group Ben (Other) 111.0													
1029 PERS Trust (Other) 78.3													

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury (continued)													
Alaska Retirement Management Board (continued)													
Add Previously Unbudgeted Costs for FY2023 Exempt 5% COLA for Treasury Division (continued)													
1034 Teach Ret (Other) 43.0													
1042 Jud Retire (Other) 1.5													
1045 Nat Guard (Other) 2.1													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Dec	**-21.1**	0.0	0.0	-21.1	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1017 Group Ben (Other) -9.9													
1029 PERS Trust (Other) -7.0													
1034 Teach Ret (Other) -3.8													
1042 Jud Retire (Other) -0.2													
1045 Nat Guard (Other) -0.2													
*** Allocation Difference ***			**364.8**	0.0	0.0	364.8	0.0	0.0	0.0	0.0	0	0	0
Permanent Fund Dividend Division													
Legal and Adjudication Services from Department of Law and Office of Administrative Hearings	Gov	Inc	**90.0**	0.0	0.0	90.0	0.0	0.0	0.0	0.0	0	0	0
The Permanent Fund Dividend (PFD) Division requires the assistance and expertise of the Department of Law for legal services and the Office of Administrative Hearings for appeals adjudications. The division enters into annual agreements for legal services that provide general legal counsel, dividend fraud through the Office of Special Prosecutions, and adjudications through the Office of Administrative Hearings. Over the years, application counts have increased, fraud instances continue to rise as bad actors become more sophisticated and the division has seen an increase in appeals activity.													
1050 PFD Fund (Other) 90.0													
Increased Postage Costs Due to Increased Federal Rate and Mailings	Gov	Inc	**70.0**	0.0	0.0	70.0	0.0	0.0	0.0	0.0	0	0	0
Postage costs are steadily increasing due to federal rate increases and the division is mailing more documents to Alaskans who have chosen not to participate in multi-factor authentication (MFA) and opted for physical documents. within the myPFD website.													
Federal postage rates increased by six cents in 2023 and has increased 32 percent since 2019.													
For some Alaskans, mail is the only way to communicate with the division. This includes their application and													

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury (continued)													
Permanent Fund Dividend Division (continued)													
Increased Postage Costs Due to Increased Federal Rate and Mailings (continued)													
supporting documentation. Similarly, there are Alaskans without any viable internet connection. The ability of the division to continue seamless service and communications with Alaska in both urban and rural locations is vital.													
1050 PFD Fund (Other) 70.0													
Annual Life Cycle Computer and Equipment Refresh	Gov	Inc	**52.7**	0.0	0.0	0.0	52.7	0.0	0.0	0.0	0	0	0
The division has historically received capital appropriations for computer, printer, scanner, and related equipment refreshes. All available capital appropriations were fully expended in FY2023. The proposed schedule supports 66 permanent positions and allows for 25 percent of the workstations to be replaced on an annualized basis.													
1050 PFD Fund (Other) 52.7													
Permanent Fund Dividend Division and Child Support Enforcement Division Call Center System Contract Cost Increase	Gov	Inc	**10.0**	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0	0	0
The Permanent Fund Dividend (PFD) Division and Child Support Enforcement Division implemented a new call center solution with Avtex and Genesys which replaced an old Cisco system in FY2020. This was a cost-effective solution and leveraged federal dollars effectively within the organization to implement the initial contract.													
During the first three years of the contract the department was able to negotiate free support services due to delays in implementation. These costs, upon renewal, need to be realized along with the proposed increase in licensing costs from the contractor.													
The new contract is expected to increase costs by $50.0 annually covering both divisions. The Child Support Enforcement Division currently pays for 80 percent of the total cost and that ratio is expected to continue in future years.													
1050 PFD Fund (Other) 10.0													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**20.8**	0.0	0.0	20.8	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1050 PFD Fund (Other) 20.8													
*** Allocation Difference ***			**243.5**	0.0	0.0	190.8	52.7	0.0	0.0	0.0	0	0	0
*** * Appropriation Difference * ***			**1,954.3**	0.0	77.5	1,824.1	52.7	0.0	0.0	0.0	0	0	0

2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and Gov

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Child Support Enforcement													
Child Support Enforcement Division													
Permanent Fund Dividend Division and Child Support Enforcement Division Call Center System Contract Cost Increase	Gov	Inc	**40.0**	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0	0	0
The Permanent Fund Dividend (PFD) Division and Child Support Enforcement Division implemented a new call center solution with Avtex and Genesys which replaced an old Cisco system in FY2020. This was a cost-effective solution and leveraged federal dollars effectively within the organization to implement the initial contract. During the first three years of the contract the department was able to negotiate free support services due to delays in implementation. These costs, upon renewal, need to be realized along with the proposed increase in licensing costs from the contractor. The new contract is expected to increase costs by $50.0 annually covering both divisions. The Child Support Enforcement Division currently pays for 80 percent of the total cost and that ratio is expected to continue in future years.													
1002 Fed Rcpts (Fed) 26.4 1003 GF/Match (UGF) 13.6													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**131.5**	0.0	0.0	131.5	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1002 Fed Rcpts (Fed) 86.7 1003 GF/Match (UGF) 44.8													
*** Allocation Difference ***			**171.5**	0.0	0.0	171.5	0.0	0.0	0.0	0.0	0	0	0
*** * Appropriation Difference * ***			**171.5**	0.0	0.0	171.5	0.0	0.0	0.0	0.0	0	0	0
Administration and Support													
Commissioner's Office													
Add Funding for Existing Deputy Commissioner, Special Assistant, and Temporary Policy Analyst Positions	Gov	Inc	**456.7**	395.2	61.5	0.0	0.0	0.0	0.0	0.0	0	0	0
The Commissioner's Office created three new positions in FY2023 and added them to the budget in FY2024. No new appropriations occurred for FY2024 to fund the cost increase. Budget authority is required to fund the positions and increased travel expenses. The following positions were added:													

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Administration and Support (continued)													
Commissioner's Office (continued)													
Add Funding for Existing Deputy Commissioner, Special Assistant, and Temporary Policy Analyst Positions (continued)													
Full-time Deputy Commissioner (04-0004), range 28, located in Anchorage Full-time Special Assistant to the Commissioner 2 (04-0036), range 23, located in Anchorage Non-permanent Policy Analyst (04-T120), range 21, located in Anchorage, expires 12/01/2026 Resources are necessary as the Commissioner researches, develops, informs, and communicates economic development policies for the Administration. This proposal is paired with a deletion of a vacant Deputy Commissioner (04-5001). The cost savings of deleting the vacant position are factored into the increment to fund the three new positions in the Commissioner's Office.												
1007 I/A Rcpts (Other) 456.7													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**2.6**	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.												
1004 Gen Fund (UGF) 1.6													
1133 CSSD Admin (Fed) 1.0													
*** Allocation Difference ***			**459.3**	395.2	61.5	2.6	0.0	0.0	0.0	0.0	0	0	0
Administrative Services													
Add Department Information Technology (IT) Manager (04-#004) for Line of Business Needs	Gov	Inc	**192.4**	192.4	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
The department does not have a line of business IT Manager. Each core division is heavily staffed with IT positions, and the department recently received Helpdesk duties from the Office of Information Technology. The Administrative Services Division lacks the subject matter expertise to work effectively with each division. This position would address a knowledge gap within the department, and improve planning, implementation and service delivery. The following position is added: Full-time Data Processing Manager 3 (04-#004), range 24, located in Juneau.													
1004 Gen Fund (UGF) 192.4													
Add Authority for FY2024 Transfer of Four Helpdesk Positions from Office of Information Technology	Gov	Inc	**499.2**	499.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Transfer Helpdesk positions due to reorganization.													

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Administration and Support (continued)													
Administrative Services (continued)													
Add Authority for FY2024 Transfer of Four Helpdesk Positions from Office of Information Technology (continued)													
1007 I/A Rcpts (Other) 499.2													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Dec	**-353.5**	0.0	0.0	-353.5	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1002 Fed Rcpts (Fed) -79.5													
1004 Gen Fund (UGF) -58.4													
1005 GF/Prgm (DGF) -5.6													
1007 I/A Rcpts (Other) -37.1													
1017 Group Ben (Other) -4.0													
1027 IntAirport (Other) -0.3													
1029 PERS Trust (Other) -2.5													
1034 Teach Ret (Other) -1.1													
1042 Jud Retire (Other) -0.1													
1050 PFD Fund (Other) -27.2													
1061 CIP Rcpts (Other) -11.8													
1094 MHT Admin (Other) -13.5													
1104 AMBB Rcpts (Other) -1.2													
1105 PF Gross (Other) -91.2													
1108 Stat Desig (Other) -15.4													
1133 CSSD Admin (Fed) -2.0													
1169 PCE Endow (DGF) -2.6													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Dec	**-16.9**	0.0	0.0	-16.9	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1004 Gen Fund (UGF) -3.8													
1007 I/A Rcpts (Other) -10.0													
1133 CSSD Admin (Fed) -3.1													

2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and Gov

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Administration and Support (continued)													
Administrative Services (continued)													
*** Allocation Difference ***			**321.2**	691.6	0.0	-370.4	0.0	0.0	0.0	0.0	1	0	0
Criminal Investigations Unit													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**3.8**	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each Division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1004 Gen Fund (UGF) 2.4													
1050 PFD Fund (Other) 1.4													
*** Allocation Difference ***			**3.8**	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0	0	0
*** * Appropriation Difference * ***			**784.3**	1,086.8	61.5	-364.0	0.0	0.0	0.0	0.0	1	0	0
Alaska Mental Health Trust Authority													
Mental Health Trust Operations													
Reverse Mental Health Trust Recommendation	Gov	OTI	**-4,652.2**	-3,377.0	-95.0	-1,115.2	-65.0	0.0	0.0	0.0	0	0	0
Reverse Mental Health Trust recommendation to reflect zero-based mental health budget.													
1094 MHT Admin (Other) -4,652.2													
Maintain the Mental Health Trust Authority Operating Budget	Gov	IncM	**4,652.2**	3,377.0	95.0	1,115.2	65.0	0.0	0.0	0.0	0	0	0
The Alaska Mental Health Trust Authority (Trust) administrative budget supports the operation of the Trust office and the Board of Trustees. The Trust is tasked in statute with being trustees of the cash and non-cash assets of the legal trust, making budget recommendations for the Mental Health Budget Bill, partnering with the Department of Health and Department of Family and Community Services to ensure a Comprehensive Mental Health Program Plan, and providing leadership in Trust beneficiary-related issues. The Trust is a State corporation, which is administratively housed in the Department of Revenue.													
1094 MHT Admin (Other) 4,652.2													
Increase Trust Authority MHT Admin Budget	Gov	Inc	**167.7**	227.5	12.5	-101.5	14.2	15.0	0.0	0.0	0	0	0
1094 MHT Admin (Other) 167.7													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**20.3**	0.0	0.0	20.3	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the													

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Mental Health Trust Authority (continued)													
Mental Health Trust Operations (continued)													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources (continued)													
department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1094 MHT Admin (Other) 20.3													
*** Allocation Difference ***			**188.0**	227.5	12.5	-81.2	14.2	15.0	0.0	0.0	0	0	0
Long Term Care Ombudsman Office													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**3.6**	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1037 GF/MH (UGF) 3.6													
*** Allocation Difference ***			**3.6**	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0	0	0
*** * Appropriation Difference * ***			**191.6**	227.5	12.5	-77.6	14.2	15.0	0.0	0.0	0	0	0
Alaska Municipal Bond Bank Authority													
AMBBA Operations													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**0.6**	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1104 AMBB Rcpts (Other) 0.6													
*** Allocation Difference ***			**0.6**	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
*** * Appropriation Difference * ***			**0.6**	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
Alaska Housing Finance Corporation													

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Housing Finance Corporation (continued)													
AHFC Operations													
MH Trust: Add GF/MH Authority for Existing Department of Corrections Discharge Incentive Grants	Gov	IncOTI	**200.0**	0.0	0.0	0.0	0.0	0.0	200.0	0.0	0	0	0
This project is a strategy in the Mental Health Trust's Disability Justice Focus area and the Disability Justice workgroup. It is consistent with the Housing workgroup's focus on "community re-entry" by targeting beneficiaries exiting Department of Corrections settings. Particularly individuals who are challenging to serve due to issues related to mental illness and other conditions requiring extended supervision and support services to avoid repeat incarceration and becoming public safety concerns. The purpose of the program is to provide the immediate housing need and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition clients are more likely to gain the tools needed to become more self-sufficient and less likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.													
1037 GF/MH (UGF) 200.0													
MH Trust: Add MHTAAR Authority for Existing Department of Corrections Discharge Incentive Grant Program	Gov	IncOTI	**100.0**	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0	0	0
This project is a strategy in the Trust's Disability Justice Focus area and the Disability Justice workgroup. It is consistent with the Housing workgroup's focus on 'community re-entry' by targeting beneficiaries exiting Department of Corrections settings who are challenging to serve due to issues related to mental illness and other conditions and will require extended supervision and support services to avoid repeat incarceration and becoming public safety concerns. The purpose of the program is to provide the immediate needed housing and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition clients are more likely to gain the tools needed to become more self-sufficient and less likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.													
1092 MHTAAR (Other) 100.0													
*** Allocation Difference ***			**300.0**	0.0	0.0	0.0	0.0	0.0	300.0	0.0	0	0	0
*** * Appropriation Difference * ***			**300.0**	0.0	0.0	0.0	0.0	0.0	300.0	0.0	0	0	0
Alaska Permanent Fund Corporation													
APFC Operations													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources	Gov	Inc	**43.8**	0.0	0.0	43.8	0.0	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska. The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
1105 PF Gross (Other) 43.8													
Reverse FY2023 Office of Information Technology Core Rate Adjustment	Gov	Dec	**-23.6**	0.0	0.0	-23.6	0.0	0.0	0.0	0.0	0	0	0

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Permanent Fund Corporation (continued)													
APFC Operations (continued)													
Reverse FY2023 Office of Information Technology Core Rate Adjustment (continued)													
The Alaska Permanent Fund Corporation is no longer included in the Office of Information Technology Core rate. This rate adjustment is no longer needed.													
1105 PF Gross (Other) -23.6													
Fund 6% Salary Merit Increase and Corresponding Benefit Costs	Gov	Inc	**920.0**	920.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Providing a consistent level of annual merit is essential for supporting the Alaska Permanent Fund Corporation's (APFC) professional talent. APFC has faced recruitment and retention issues. The Corporation has lost valuable employees to employers offering higher base pay and opportunities for bonuses. To keep pace with rising inflation and better align salaries with other employers, the Corporation has included a merit allowance of six percent of total salaries to be allocated at the managers' discretion. The request includes annual merit, associated benefits, and the required adjustment to vacancy.													
1105 PF Gross (Other) 920.0													
Increase Incentive Compensation for Investment and Operations Staff	Gov	Inc	**915.0**	915.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
The maximum distribution for those staff who are currently eligible is estimated to be $3.7 million, which reflects $3.3 million for Investment staff and $445.0 for Operations staff per the Incentive Compensation Policy adopted by the Board of Trustees. To fully fund the policy, $470.0 for Investment staff and $445.0 for Operational staff is being requested. Full funding of the maximum payment is important to the effectiveness of the policy as a recruitment and retention tool. This is important for the recruitment and retention of all staff as the Alaska Permanent Fund Corporation has lost valuable employees recently to other employers offering bonuses.													
1105 PF Gross (Other) 915.0													
Increase Travel Nationwide and Between Juneau and Anchorage Offices	Gov	Inc	**100.0**	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Travel is essential in ensuring that the Alaska Permanent Fund Corporation (APFC) can meet the needs for due diligence, collaboration, and networking to forward investment management objectives. This request supports increases due to rising travel costs across the nation and anticipated travel to and from the Anchorage satellite office to ensure ongoing team cohesion and high performance.													
1105 PF Gross (Other) 100.0													
Facility Rent, Training and Advisory Support	Gov	Inc	**56.1**	0.0	0.0	56.1	0.0	0.0	0.0	0.0	0	0	0
Adjustment to the contractual services line, resulting from the cumulative anticipated needs offset by the reductions for FY2025. This amount includes funding for services (rent, technology) related to the Anchorage office, additional consulting costs driven by contractual increases and Board-driven projects, and additional training for the Board of Trustees. The information technology component of this line is project-based and includes a reduction to reflect plans for FY2025.													
1105 PF Gross (Other) 56.1													
Equipment to Support Datacenter Relocation for Business Continuity and Disaster Recovery Needs	Gov	Inc	**150.0**	0.0	0.0	0.0	0.0	150.0	0.0	0.0	0	0	0
The Alaska Permanent Fund Corporation (APFC) requires additional support as the Disaster Recovery site is relocated from Fairbanks to Anchorage to fortify business continuity and disaster recovery needs. This will also become the primary data center for the Anchorage office to ensure (APFC) experiences minimal downtime for trading and investment management needs.													

Numbers and Language Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Permanent Fund Corporation (continued)													
APFC Operations (continued)													
Equipment to Support Datacenter Relocation for Business Continuity and Disaster Recovery Needs (continued)													
1105 PF Gross (Other) 150.0													
Furniture, Supplies, and Equipment Purchases	Gov	Inc	**50.0**	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0	0	0
This is the cumulative anticipated need for the workstation replacement cycle. Within this line, are the costs associated with furniture, supplies, and equipment needed to support the Anchorage satellite office													
1105 PF Gross (Other) 50.0													
*** Allocation Difference ***			**2,211.3**	1,835.0	100.0	76.3	50.0	150.0	0.0	0.0	0	0	0
APFC Investment Management Fees													
Management Fees for Alternative Investments and Reconciliation and Tax Advisory Services	Gov	Inc	**2,800.0**	0.0	0.0	2,800.0	0.0	0.0	0.0	0.0	0	0	0
This request includes funding needed to support increasing gatekeeper fees, based on anticipated commitments within alternative markets. In addition, $200.0 is requested to support reconciliation services and increased tax advisory services in certain international markets.													
1105 PF Gross (Other) 2,800.0													
*** Allocation Difference ***			**2,800.0**	0.0	0.0	2,800.0	0.0	0.0	0.0	0.0	0	0	0
*** * Appropriation Difference * ***			**5,011.3**	1,835.0	100.0	2,876.3	50.0	150.0	0.0	0.0	0	0	0
*** * * Agency Difference * * ***			**8,413.6**	3,149.3	251.5	4,430.9	116.9	165.0	300.0	0.0	1	0	0
*** * * * All Agencies Difference * * * ***			**8,413.6**	3,149.3	251.5	4,430.9	116.9	165.0	300.0	0.0	1	0	0

Column Definitions

AdjBase (FY25 Adjusted Base) - FY24 Management Plan less One-Time Items (OTIs), plus FY25 Position Adjustments (PosAdjs), Transfers In/Out of allocations (TrIns and TrOuts), Line Item Transfers (LITs), Temporary Increments (IncTs) initiated in prior years, adjustments to formula programs in language, and additions for statewide items such as Salary Adjustments (SalAdjs). The Adjusted Base is the base to which the Governor's and the legislature's Increments (Incs), Decrements (Decs), and Fund Changes (FndChg) are added.

Gov (Gov's FY25 Operating (12/15)) - Includes FY25 Adjusted Base plus the Governor's operating budget requests for Increments (Incs), Decrements (Decs), Fund Changes (FndChgs), and Language (Lang) transactions submitted on December 14, 2023.