

State of Alaska FY2018 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

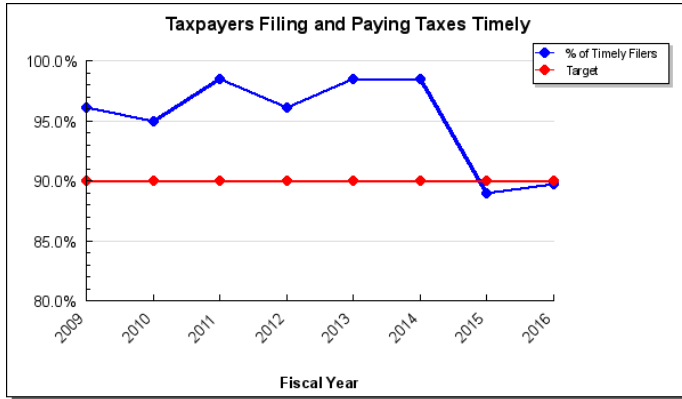
Component: Tax Division

Contribution to Department's Mission

The mission of the Tax Division is to collect taxes, inform stakeholders, and regulate charitable gaming.

Results

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)



Core Services

- Enforce tax statutes
- Enforce charitable gaming statutes
- Facilitate voluntary compliance
- Increase number of audit hours

Measures by Core Service

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)

1. Enforce tax statutes

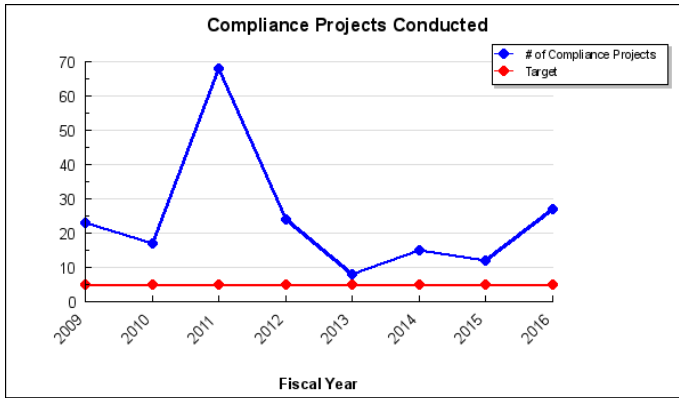
Target: Open 10 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

2. Enforce charitable gaming statutes

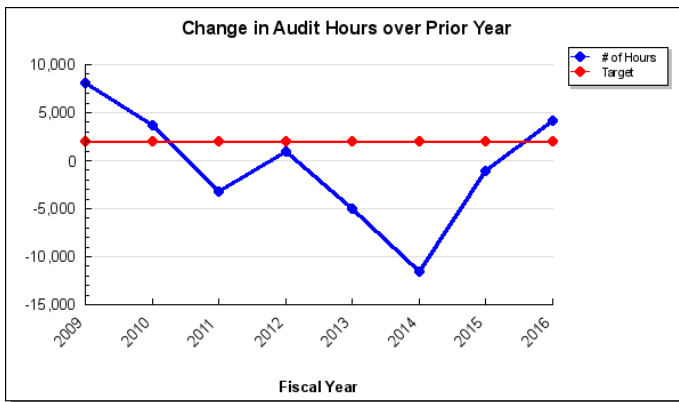
Target: Conduct 50 gaming inspections each year.



3. Facilitate voluntary compliance



4. Increase number of audit hours



Major Component Accomplishments in 2016

- Provided assistance and testimony on critical legislation to affect changes in Alaska's oil and gas production tax as part of the governor's overall plan to make Alaska more competitive as an oil production state.
- Assisted both the governor and the legislature in addressing the significant budget issues the state is facing. Assisted in drafting oil and gas tax credit bill and income and sales tax bills and provided information and testimony on those bills as well as proposed changes to fish taxes and credits, vehicle rental tax, mining license tax revenues, charitable gaming, and corporate income tax rates.
- Continued the process of implementing the Tax Revenue Management System (TRMS). Fully implemented Oil and Gas Production and Property Taxes, and started development for Fisheries Related Taxes, Telephone and Electric Cooperatives, Regulatory Cost, Marijuana, and Charitable Gaming. This was the culmination of a major three-year rollout of all of the tax types and programs the Division administers.
- Developed and implemented a system for paying taxes in cash. This was necessary since banks in Alaska

have refused to offer services to the new marijuana industry. Installed drop payment safe, vault, and security systems. Wrote cash handling and security procedures for handling large amounts of cash (current projections are \$6 to 12 million in cash).

- Continued to provide critical resources in support of project development regarding a gas line.
- Distributed shared taxes and fees of approximately \$45.4 million to 124 communities throughout Alaska.

Key Component Challenges

- Conducting and completing audits of oil and gas production tax returns as there have been three major updates to the oil and gas production tax statutes over the last eight years to make necessary changes with those updates.
- Accurately evaluating current and potential revenue sources and improving the quality of the financial data collected to support revenue forecasts with the goal of developing a stable fiscal policy for the state.
- Estimating oil and gas revenues in light of the highly volatile oil and gas market coupled with uncertainties in the U.S. and global economies.
- Continuing to contribute in efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves.
- Creating and implementing education programs to ensure that Alaskans understand and comply with Alaska's tax laws.
- Although the Alaska Film Office was repealed, we continue to review final applications, approve and issue credits which were qualified under the original program, and issue transferred credits with existing resources.
- Implementing changes to the oil and gas production statutes. This includes drafting new regulations and reprogramming and testing TRMS for the changes. This is a significant undertaking requiring many resources in the Division.
- Implement changes to enforce the new electronic filing requirement that passed last Legislative Session. This requires drafting regulations, creating a waiver form, reaching out to taxpayers to inform them of changes, and reprogramming and testing TRMS.

Significant Changes in Results to be Delivered in FY2018

- Increased electronic filing by all tax types.
- Receive and process a projected \$12 million in marijuana tax payments.

Statutory and Regulatory Authority

| | |
|-----------|------------------------------------------------------------------------------------------------------|
| AS 04.11* | Alcoholic Beverages – Licensing |
| AS 05.15 | Games of Chance and Contests of Skill |
| AS 05.16 | Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska |
| AS 10.25* | Electric and Telephone Cooperative Act |
| AS 16.51 | Alaska Seafood Marketing Institute |
| AS 43.05 | Administration of Revenue Laws |
| AS 43.10 | Enforcement and Collection of Taxes |
| AS 43.19 | Multi-state Tax Compact |
| AS 43.20 | Alaska Net Income Tax Act |
| AS 43.31 | Estate Tax Law of Alaska |

- AS 43.40* Motor Fuel Tax
- AS 43.50 Tobacco Taxes and Sales
- AS 43.52* Transportation Taxes
- AS 43.55 Oil and Gas Production Tax and Oil Surcharge
- AS 43.56 Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
- AS 43.60 Excise Tax on Alcoholic Beverages
- AS 43.65 Mining License Tax
- AS 43.75* Fisheries Business License and Taxes
- AS 43.76 Fisheries Taxes and Assessments
- AS 43.77* Fishery Resource Landing Tax
- AS 43.80 Salmon Price Reports
- AS 43.82 Alaska Stranded Gas Development Act
- AS 43.98 Miscellaneous Provisions
- AS 42.05 Alaska Public Utilities Regulatory Act
- AS 42.06 Pipeline Act
- 26 U.S.C. 38 Internal Revenue Code
- 15 AAC 05 Administration of Revenue Laws
- 15 AAC 10 Enforcement
- 15 AAC 19 Multi-state Tax Compact
- 15 AAC 20 Alaska Net Income Tax
- 15 AAC 40 Motor Fuel Tax
- 15 AAC 50 Cigarette Tax
- 15 AAC 52 Transportation Taxes
- 15 AAC 55 Oil and Gas Properties Production Tax
- 15 AAC 56 Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
- 15 AAC 60 Excise Tax on Alcoholic Beverages
- 15 AAC 65 Mining License Tax
- 15 AAC 75 Fisheries Business Tax
- 15 AAC 76 Salmon Enhancement Tax
- 15 AAC 77 Fishery Resource Landing Tax
- 15 AAC 80 Salmon Prices
- 15 AAC 98 Tire Fees
- 15 AAC 116 Fish and Game Licensing and Seafood Marketing Assessment
- 15 AAC 160 Authorized Games of Chance and Skill

* Statutes provide for sharing taxes and fees

Contact Information

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| Tax Division Personal Services Information | | | | |
|-----------------------------------------------|------------------------------|--------------------|----------------------------------|-------------------|
| Authorized Positions | | | Personal Services Costs | |
| | FY2017 Management Plan | FY2018 Governor | | |
| Full-time | 110 | 102 | Annual Salaries | 8,431,891 |
| Part-time | 0 | 0 | Premium Pay | 0 |
| Nonpermanent | 1 | 0 | Annual Benefits | 4,682,371 |
| | | | <i>Less 7.08% Vacancy Factor</i> | <i>(928,354)</i> |
| | | | Lump Sum Premium Pay | 2,592 |
| Totals | 111 | 102 | Total Personal Services | 12,188,500 |

| Position Classification Summary | | | | | |
|---------------------------------|-----------|-----------|--------|--------|-------|
| Job Class Title | Anchorage | Fairbanks | Juneau | Others | Total |
| Accountant III | 0 | 0 | 1 | 0 | 1 |
| Accountant IV | 0 | 0 | 1 | 0 | 1 |
| Accounting Tech II | 0 | 0 | 1 | 0 | 1 |
| Accounting Tech III | 0 | 0 | 4 | 0 | 4 |
| Administrative Assistant II | 1 | 0 | 0 | 0 | 1 |
| Administrative Officer I | 0 | 0 | 1 | 0 | 1 |
| Analyst/Programmer II | 0 | 0 | 1 | 0 | 1 |
| Analyst/Programmer V | 0 | 0 | 1 | 0 | 1 |
| Appraiser II | 1 | 0 | 0 | 0 | 1 |
| Audit Master | 3 | 0 | 0 | 0 | 3 |
| Chief of Revenue Operations | 0 | 0 | 1 | 0 | 1 |
| Chief, Revenue Economic Researc | 0 | 0 | 1 | 0 | 1 |
| Commercial Analyst | 1 | 0 | 0 | 0 | 1 |
| Corporate Income Tax Audit III | 3 | 0 | 1 | 0 | 4 |
| Corporate Income Tax Audit IV | 4 | 0 | 0 | 0 | 4 |
| Deputy Director, Tax Division | 1 | 0 | 0 | 0 | 1 |
| Director, Tax Division | 0 | 0 | 1 | 0 | 1 |
| Economist II | 1 | 0 | 2 | 0 | 3 |
| Income & Excise Tax Specialist | 1 | 0 | 0 | 0 | 1 |
| Microfilm/Imaging Oper I | 0 | 0 | 1 | 0 | 1 |
| Microfilm/Imaging Oper II | 0 | 0 | 1 | 0 | 1 |
| Office Assistant II | 0 | 0 | 2 | 0 | 2 |
| Oil & Gas Revenue Auditor II | 1 | 0 | 0 | 0 | 1 |
| Oil & Gas Revenue Auditor III | 10 | 0 | 0 | 0 | 10 |
| Oil & Gas Revenue Auditor IV | 3 | 0 | 0 | 0 | 3 |
| Petroleum Economist I | 0 | 0 | 1 | 0 | 1 |
| Petroleum Economist II | 2 | 0 | 0 | 0 | 2 |
| Program Coordinator II | 0 | 0 | 1 | 0 | 1 |
| Project Assistant | 1 | 0 | 0 | 0 | 1 |
| Publications Spec II | 0 | 0 | 1 | 0 | 1 |
| Revenue Appeals Officer I | 1 | 0 | 0 | 0 | 1 |
| Revenue Appeals Officer II | 3 | 0 | 0 | 0 | 3 |
| Revenue Appeals Supervisor | 1 | 0 | 0 | 0 | 1 |
| Revenue Audit Supvr I | 0 | 0 | 2 | 0 | 2 |
| Revenue Audit Supvr II | 4 | 0 | 0 | 0 | 4 |
| State Petro Prop Assess | 1 | 0 | 0 | 0 | 1 |
| Systems Programmer II | 0 | 0 | 3 | 0 | 3 |

Position Classification Summary

| Job Class Title | Anchorage | Fairbanks | Juneau | Others | Total |
|------------------------|------------------|------------------|---------------|---------------|--------------|
| Tax Auditor I | 1 | 0 | 1 | 0 | 2 |
| Tax Auditor III | 5 | 0 | 1 | 0 | 6 |
| Tax Auditor IV | 3 | 0 | 0 | 0 | 3 |
| Tax Technician I | 1 | 0 | 3 | 0 | 4 |
| Tax Technician II | 1 | 0 | 2 | 0 | 3 |
| Tax Technician III | 5 | 0 | 5 | 0 | 10 |
| Tax Technician IV | 2 | 0 | 1 | 0 | 3 |
| Totals | 61 | 0 | 41 | 0 | 102 |

Component Detail All Funds
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Non-Formula Component

| | FY2016 Actuals | FY2017 Conference Committee | FY2017 Authorized | FY2017 Management Plan | FY2018 Governor | FY2017 Management Plan vs FY2018 Governor | |
|-----------------------------------|-----------------------|------------------------------------|--------------------------|-------------------------------|------------------------|--------------------------------------------------|---------------|
| 71000 Personal Services | 12,856.4 | 12,892.7 | 12,892.7 | 12,768.6 | 12,188.5 | -580.1 | -4.5% |
| 72000 Travel | 47.6 | 125.0 | 125.0 | 100.0 | 100.0 | 0.0 | 0.0% |
| 73000 Services | 2,439.3 | 2,096.5 | 2,096.5 | 2,245.6 | 2,561.5 | 315.9 | 14.1% |
| 74000 Commodities | 122.8 | 110.0 | 110.0 | 110.0 | 59.0 | -51.0 | -46.4% |
| 75000 Capital Outlay | 25.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| 77000 Grants, Benefits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| 78000 Miscellaneous | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| Totals | 15,491.4 | 15,224.2 | 15,224.2 | 15,224.2 | 14,909.0 | -315.2 | -2.1% |
| Fund Sources: | | | | | | | |
| 1004Gen Fund (UGF) | 13,957.5 | 13,282.0 | 13,282.0 | 13,282.0 | 13,091.9 | -190.1 | -1.4% |
| 1005GF/Prgm (DGF) | 765.5 | 764.6 | 764.6 | 764.6 | 771.0 | 6.4 | 0.8% |
| 1007I/A Rcpts (Other) | 130.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| 1061CIP Rcpts (Other) | 544.7 | 946.1 | 946.1 | 946.1 | 952.0 | 5.9 | 0.6% |
| 1105PFund Rcpt (Other) | 93.6 | 93.7 | 93.7 | 93.7 | 94.1 | 0.4 | 0.4% |
| 1108Stat Desig (Other) | 0.0 | 137.8 | 137.8 | 137.8 | 0.0 | -137.8 | -100.0% |
| Unrestricted General (UGF) | 13,957.5 | 13,282.0 | 13,282.0 | 13,282.0 | 13,091.9 | -190.1 | -1.4% |
| Designated General (DGF) | 765.5 | 764.6 | 764.6 | 764.6 | 771.0 | 6.4 | 0.8% |
| Other Funds | 768.4 | 1,177.6 | 1,177.6 | 1,177.6 | 1,046.1 | -131.5 | -11.2% |
| Federal Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| Positions: | | | | | | | |
| Permanent Full Time | 118 | 111 | 111 | 110 | 102 | -8 | -7.3% |
| Permanent Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Non Permanent | 1 | 1 | 1 | 1 | 0 | -1 | -100.0% |

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|-------------------|--------------|----------------|--------------|----------------|------------------|---------------|------------|----------|----------|
| | | | | | | | | | | PFT | PPT | |
| ***** Changes From FY2017 Conference Committee To FY2017 Authorized ***** | | | | | | | | | | | | |
| FY2017 Conference Committee | | | | | | | | | | | | |
| | ConfCom | 15,224.2 | 12,892.7 | 125.0 | 2,096.5 | 110.0 | 0.0 | 0.0 | 0.0 | 111 | 0 | 1 |
| 1004 Gen Fund | | 13,282.0 | | | | | | | | | | |
| 1005 GF/Prgm | | 764.6 | | | | | | | | | | |
| 1061 CIP Rcpts | | 946.1 | | | | | | | | | | |
| 1105 PFund Rcpt | | 93.7 | | | | | | | | | | |
| 1108 Stat Desig | | 137.8 | | | | | | | | | | |
| Subtotal | | 15,224.2 | 12,892.7 | 125.0 | 2,096.5 | 110.0 | 0.0 | 0.0 | 0.0 | 111 | 0 | 1 |
| ***** Changes From FY2017 Authorized To FY2017 Management Plan ***** | | | | | | | | | | | | |
| Align Authority to Reallocate for Spending Plan | | | | | | | | | | | | |
| | LIT | 0.0 | -124.1 | -25.0 | 149.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| The Tax Division is transferring personal services authorization to services in order to bring personal services within vacancy factor guidelines and for other adjustments needed to implement the current year spending plan such as reimbursable service agreements for core services with the Department of Law and Administration. With the utilization of teleconferencing, Tax Division is able to reduce travel authorization and move authorization to services where it is needed. Tax Division is also transferring commodities authorization to services and reducing computer replacement cycles and subscriptions in an effort to pay core services obligations. | | | | | | | | | | | | |
| Delete Long-Term Vacant Position (04-3258) | | | | | | | | | | | | |
| | PosAdj | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -1 | 0 | 0 |
| The following vacant position is being deleted: Full-Time Appraiser I (04-3258), range 16, located in Anchorage. | | | | | | | | | | | | |
| Subtotal | | 15,224.2 | 12,768.6 | 100.0 | 2,245.6 | 110.0 | 0.0 | 0.0 | 0.0 | 110 | 0 | 1 |
| ***** Changes From FY2017 Management Plan To FY2018 Governor ***** | | | | | | | | | | | | |
| FY2018 Salary and Health Insurance Increases | | | | | | | | | | | | |
| | SalAdj | 40.3 | 40.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | 33.0 | | | | | | | | | | |
| 1005 GF/Prgm | | 2.7 | | | | | | | | | | |
| 1061 CIP Rcpts | | 3.7 | | | | | | | | | | |
| 1105 PFund Rcpt | | 0.4 | | | | | | | | | | |
| 1108 Stat Desig | | 0.5 | | | | | | | | | | |

Includes: ACOA COLA, 2.25% per contract ending 6/30/2018; GGU HI increase from \$1346 to \$1389; LTC HI increase from \$1363 to \$1432.: \$40.3

FY2018 PS Health Ins.: \$40.3

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|------------------------------|------------|--------|-------------------|--------|----------|-------------|----------------|------------------|---------------|-----------|-----|----|
| | | | | | | | | | | PFT | PPT | |

Reverse Cash Logistics for Receiving Marijuana Tax Payments

| | | | | | | | | | | | | |
|---------------|-----|-------|-----|-----|-------|-----|-----|-----|-----|---|---|---|
| 1004 Gen Fund | OTI | -50.0 | 0.0 | 0.0 | -50.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
|---------------|-----|-------|-----|-----|-------|-----|-----|-----|-----|---|---|---|

Taxpayers are expected to experience difficulties in obtaining banking services due to the fact that the federal government still considers marijuana to be an illegal substance. From experiences in other states (including Colorado), the Tax Division expects to receive up to 60% of all tax payments in cash. To handle these payments, the Division will need to contract with cash logistics contractors for the collection, storage and deposit of tax payments. The Division will either construct a secure room in Anchorage for receipt of cash payments or find a contractor to receive these payments on behalf of the Division.

This is a new request for FY2017. It was not included in the FY2017 Governor request because the need was identified after the December submission.

FY2017 December Budget: \$15,333.7
 FY2017 Total Amendments: -\$46.1
 FY2017 Total: \$15,287.6

Reverse Evaluate Indirect Expenditures; Tax Credits Ch61 SLA2014 (HB306) (Sec2 Ch16 SLA2014 P46 L3 (HB266))

| | | | | | | | | | | | | |
|---------------|-----|-------|-------|-----|------|------|-----|-----|-----|---|---|----|
| 1004 Gen Fund | OTI | -45.7 | -36.2 | 0.0 | -8.5 | -1.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | -1 |
|---------------|-----|-------|-------|-----|------|------|-----|-----|-----|---|---|----|

Beginning on July 1, 2014, this bill would require the Department of Revenue (DOR) to publish a new "Indirect Expenditure Report" providing detailed analysis of every "indirect expenditure" in the state. The report is due every other year. Indirect expenditures are broadly defined as tax credits, exemptions, deductions (not including deductions incurred in the normal course of a trade or business), discounts, exclusions, or other differential allowances that result in foregone revenue for the state. For each indirect expenditure made by the state, DOR would be required to identify: the name of the indirect expenditure, a brief description of the indirect expenditure, the statutory authority for the indirect expenditure, the date the indirect expenditure is set to sunset if applicable, the intent of the legislature in authorizing the indirect expenditure, the public purpose, estimate the annual revenue impact of the indirect expenditure for the past five years, estimate the cost to administer the indirect expenditure, and report the number of beneficiaries of the indirect expenditure. With the 5-year look-back for the revenue affects, the initial report would require a significant amount of data gathering and reporting. After the first report, the bi-annual reporting would require less effort, as the analysis done for the first report could be carried forward; for example, identifying the statutory authority and legislative intent in a subsequent year could be obtained from the first report.

To undertake the initial analysis required of all indirect expenditures \$400,000 is appropriated to DOR for four new positions (two Economist III positions, one Tax Technician III, and a College Intern IV) and costs associated with these positions.

Delete Revenue Appeals Officer II (04-3010)

| | | | | | | | | | | | | |
|---------------|-----|--------|--------|-----|-----|-----|-----|-----|-----|----|---|---|
| 1004 Gen Fund | Dec | -169.5 | -169.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -1 | 0 | 0 |
|---------------|-----|--------|--------|-----|-----|-----|-----|-----|-----|----|---|---|

This reduction in personal services authorization will result in the deletion of 1 position. The Appeals group has not lost any positions in prior budget cycles; duties will be absorbed with other positions in the group.

Position subject to delete:

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|-------------------|--------|----------|-------------|----------------|------------------|---------------|-----------|-----|----|
| | | | | | | | | | | PFT | PPT | |
| Full-time Revenue Appeals Officer II (04-3010), range 25, located in Anchorage | | | | | | | | | | | | |
| Delete Long-Term Vacant Position (04-0033) | | | | | | | | | | | | |
| 1108 Stat Desig | Dec | -138.3 | -83.6 | 0.0 | -4.7 | -50.0 | 0.0 | 0.0 | 0.0 | -1 | 0 | 0 |
| The Tax Division has not entered into agreements with the municipalities and has been unable to fill this position. | | | | | | | | | | | | |
| Original Fiscal Note Transaction: Municipal Taxation of Tobacco Products Ch74 SLA2014 (HB193) (Sec2 Ch16 SLA2014 P45 L19 (HB266)) | | | | | | | | | | | | |
| This bill will allow the Department of Revenue (DOR) to enter into agreements whereby DOR could sell cigarette tax stamps and collect cigarette tax revenue on behalf of a municipality if the municipality adopts a cigarette tax stamp as the mechanism for collecting cigarette taxes. This bill will allow DOR to be reimbursed by a municipality for the costs associated with selling a municipality's tax stamp and collecting the municipality's cigarette tax revenue. | | | | | | | | | | | | |
| The following vacant position is being deleted: Full-Time Tax Technician III (04-0033), range 14 located in Anchorage. | | | | | | | | | | | | |
| Transfer Vacant Office Assistant (04-8015) to Treasury from Tax | | | | | | | | | | | | |
| | Trout | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -1 | 0 | 0 |
| Transfer a long term vacant Office Assistant II position located in Anchorage, Tax Division into Treasury Division located in Juneau for additional administrative help in the Commissioner's Office & Treasury (Deputy Commissioner is funded in the Treasury Division). This position will be seasonally employed for session. The Department has a small Commissioner's office and the additional staff member would be able to help with Commissioner Office specific admin tasks (calendar, phones and emails) and would be trusted to assist with confidential legislative material. Currently, the Deputy Commissioner is also the legislative liaison and the Special Assistant is the alternate legislative liaison. When the Special Assistant is called in to assist with legislative work, before and during session, this staff member would step in to fill the gap on administrative tasks, weekly reports, assistance with boards, online public notices, media relations, legislative inquiries, etc. | | | | | | | | | | | | |
| Positions subject to transfer to Treasury: Full-time Office Assistant II (04-8015), range 10, located in Anchorage | | | | | | | | | | | | |
| Transfer Investigator Positions to Department of Public Safety for Peace Officer Commissioning | | | | | | | | | | | | |
| | Atroat | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -4 | 0 | 0 |

Criminal Investigations Unit (CIU) Investigators will be transferred out of the Department of Revenue and into the Department of Public Safety in order for them to be fully commissioned as Peace Officers due to the legalization of marijuana.

Budget authority is retained by the department to fund a reimbursable services agreement with the Department of Public Safety for the cost of services provided.

Nine CIU positions are being transferred out of the Department of Revenue:

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|-------------------|--------|----------|-------------|----------------|------------------|---------------|-----------|-----|----|
| | | | | | | | | | | PFT | PPT | |
| PFD Division: Full-time Investigator III (04-6095), range 18, located in Juneau Full-time Investigator III (04-6101), range 18, located in Anchorage | | | | | | | | | | | | |
| Child Support Services Division: Full-time Investigator IV (04-7058), range 20, located in Anchorage Full-time Investigator III (04-7228), range 18, located in Anchorage | | | | | | | | | | | | |
| Tax Division: Full-time Investigator IV (08-2077), range 20, located in Anchorage Full-time Investigator III (08-2078), range 18, located in Anchorage Full-time Investigator III (04-3249), range 18, located in Anchorage Full-time Investigator III (04-3256), range 18, located in Anchorage | | | | | | | | | | | | |
| Criminal Investigations Unit: Full-time Dept Investigations Manager (04-0022), range 22, located in Anchorage | | | | | | | | | | | | |
| Transfer Position (04-3229) to Administrative Services for Department Shared Services | Trout | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -1 | 0 | 0 |
| The Department of Revenue will implement shared services at a department level for travel and expenses, procurement, administrative human resource work, and accounts payable. Shared services in Revenue will increase efficiency, decrease costs and prepare the department for shared services at a statewide level. Shared services will result in the deletion of 2 positions and the transfer of 4 positions to Administrative Services. | | | | | | | | | | | | |
| Positions subject to delete: Full-time Administrative Assistant I (04-7115), range 12, located in Anchorage, Child Support Services Division Full-time Accounting Technician II (04-7061), range 14, located in Anchorage, Child Support Services Division | | | | | | | | | | | | |
| Positions subject to transfer to Administrative Services: Full-time Administrative Officer II (04-7069), range 19, located in Anchorage, Child Support Services Division Full-time Administrative Assistant II (04-7040), range 14, located in Anchorage, Child Support Services Division Full-time Administrative Assistant II (04-6052), range 14, located in Juneau, Permanent Fund Dividend Division Full-time Administrative Assistant II (04-3229), range 14, located in Juneau, Tax Division | | | | | | | | | | | | |
| Align Authority for Public Safety RSA | LIT | 0.0 | -317.3 | 0.0 | 317.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |

Criminal Investigations Unit (CIU) Investigators will be transferred out of the Department of Revenue and into the Department of Public Safety in order for them to be fully commissioned as Peace Officers due to the legalization of marijuana.

Budget authority is retained by the department and transferred to services to fund a reimbursable services agreement with the Department of Public Safety for the

Change Record Detail - Multiple Scenarios with Descriptions
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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|-------------------|--------------|----------------|-------------|----------------|------------------|---------------|------------|----------|----------|
| | | | | | | | | | | PFT | PPT | |
| cost of services provided. | | | | | | | | | | | | |
| Align Authority for Department of Revenue Shared Services RSA | | | | | | | | | | | | |
| | LIT | 0.0 | -61.8 | 0.0 | 61.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| The Department of Revenue will implement shared services at a department level for travel and expenses, procurement, administrative human resource work, and accounts payable. Shared services in Revenue will increase efficiency, decrease costs and prepare the department for shared services at a statewide level. Shared services will result in the deletion of 2 positions and the transfer of 4 positions to Administrative Services. | | | | | | | | | | | | |
| Budget authority is retained by the division and transferred to services to fund a reimbursable services agreement with the Department of Revenue, Administrative Services for the cost of services provided. | | | | | | | | | | | | |
| Supervisory Unit 15 Hour Furlough Contract Terms | | | | | | | | | | | | |
| | SalAdj | -10.3 | -10.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | -8.9 | | | | | | | | | | |
| 1005 GF/Prgm | | -1.0 | | | | | | | | | | |
| 1061 CIP Rcpts | | -0.4 | | | | | | | | | | |
| Alaska Public Employees Association, supervisory unit, 15 hours of furlough required for each permanent full-time employee in each year from July 1, 2016 to June 30, 2018. | | | | | | | | | | | | |
| FY2018 Alaska Care & PSEA Health Insurance Increase | | | | | | | | | | | | |
| | SalAdj | 58.3 | 58.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | 51.0 | | | | | | | | | | |
| 1005 GF/Prgm | | 4.7 | | | | | | | | | | |
| 1061 CIP Rcpts | | 2.6 | | | | | | | | | | |
| Alaska Care rate increase from \$1346 to \$1555 per month for APEA members. \$44.3 | | | | | | | | | | | | |
| Alaska Care rate increase from \$1346 to \$1555 per month for exempt and partially exempt employees. \$14.0 | | | | | | | | | | | | |
| Totals | | 14,909.0 | 12,188.5 | 100.0 | 2,561.5 | 59.0 | 0.0 | 0.0 | 0.0 | 102 | 0 | 0 |

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2018 Governor (13956)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | UGF Amount |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|-----------------|-------------|------------|
| 04-0017 | Economist II | FT | A | GP | Juneau | 205 | 18C / D | 12.0 | | 65,224 | 0 | 0 | 39,453 | 104,677 | 104,677 |
| 04-0021 | Chief,Revenue Economic Researc | FT | A | SS | Juneau | 205 | 26J | 12.0 | | 127,872 | 0 | 0 | 63,189 | 191,061 | 191,061 |
| 04-0033 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14A | 12.0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 04-1035 | Analyst/Programmer V | FT | A | SS | Juneau | 205 | 22J | 12.0 | | 100,320 | 0 | 0 | 53,667 | 153,987 | 153,987 |
| 04-1145 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16E / F | 12.0 | | 60,382 | 0 | 0 | 37,772 | 98,154 | 98,154 |
| 04-2004 | Tax Technician II | FT | A | GP | Juneau | 205 | 12C / D | 12.0 | | 43,944 | 0 | 0 | 32,067 | 76,011 | 0 |
| 04-2005 | Tax Auditor I | FT | A | GP | Juneau | 205 | 16C / D | 12.0 | | 56,656 | 0 | 0 | 36,479 | 93,135 | 93,135 |
| 04-2006 | Tax Auditor IV | FT | A | GP | Anchorage | 200 | 22G | 12.0 | | 91,980 | 0 | 0 | 48,740 | 140,720 | 140,720 |
| 04-2095 | Tax Technician I | FT | A | GP | Juneau | 205 | 10D / E | 12.0 | | 39,305 | 0 | 0 | 30,457 | 69,762 | 69,762 |
| 04-2096 | Accounting Tech II | FT | A | GP | Juneau | 205 | 14B / C | 12.0 | | 47,844 | 0 | 0 | 33,420 | 81,264 | 81,264 |
| 04-2097 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16B / C | 12.0 | | 55,376 | 0 | 0 | 36,035 | 91,411 | 91,411 |
| 04-3001 | Deputy Director, Tax Division | FT | A | XE | Anchorage | N00 | 27J | 12.0 | | 126,984 | 0 | 0 | 62,778 | 189,762 | 189,762 |
| 04-3007 | Administrative Officer I | FT | A | SS | Juneau | 205 | 17A | 12.0 | | 58,440 | 0 | 0 | 39,130 | 97,570 | 97,570 |
| 04-3010 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 200 | 25A | 12.0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 04-3021 | Accountant IV | FT | A | SS | Juneau | 205 | 20D / E | 12.0 | | 80,016 | 0 | 0 | 46,619 | 126,635 | 0 |
| 04-3022 | Revenue Audit Supvr I | FT | A | SS | Juneau | 205 | 24J | 12.0 | | 114,840 | 0 | 0 | 58,707 | 173,547 | 173,547 |
| 04-3026 | Tax Technician III | FT | A | GP | Juneau | 205 | 14G | 12.0 | | 55,956 | 0 | 0 | 36,236 | 92,192 | 92,192 |
| 04-3027 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 99 | 25O | 12.0 | | 141,308 | 0 | 0 | 67,029 | 208,337 | 208,337 |
| 04-3028 | Program Coordinator II | FT | A | SS | Juneau | 99 | 20L | 12.0 | | 94,536 | 0 | 0 | 51,659 | 146,195 | 0 |
| 04-3031 | Tax Technician II | FT | A | GP | Juneau | 205 | 12B / C | 12.0 | | 42,636 | 0 | 0 | 31,613 | 74,249 | 74,249 |
| 04-3036 | Tax Technician IV | FT | A | SS | Juneau | 205 | 16A / B | 12.0 | | 56,468 | 0 | 0 | 38,446 | 94,914 | 94,914 |
| 04-3038 | Tax Technician III | FT | A | GP | Juneau | 205 | 14J / K | 12.0 | | 59,639 | 0 | 0 | 37,515 | 97,154 | 97,154 |
| 04-3040 | Office Assistant II | FT | A | GP | Juneau | 205 | 10D / E | 12.0 | | 39,450 | 0 | 0 | 30,507 | 69,957 | 69,957 |
| 04-3041 | Tax Technician I | FT | A | GP | Juneau | 205 | 10A | 12.0 | | 35,520 | 0 | 0 | 29,143 | 64,663 | 64,663 |
| 04-3045 | Tax Technician III | FT | A | GP | Juneau | 205 | 14E / F | 12.0 | | 52,423 | 0 | 0 | 35,010 | 87,433 | 87,433 |
| 04-3047 | Director, Tax Division | FT | A | XE | Juneau | N05 | 27C / D | 12.0 | | 118,164 | 0 | 0 | 59,716 | 177,880 | 177,880 |
| 04-3048 | Corporate Income Tax Audit III | FT | A | GP | Anchorage | 200 | 22D / E | 12.0 | | 85,149 | 0 | 0 | 46,369 | 131,518 | 131,518 |
| 04-3049 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 77,838 | 0 | 0 | 43,831 | 121,669 | 20,439 |
| 04-3052 | Revenue Appeals Supervisor | FT | A | SS | Anchorage | 99 | 26M | 12.0 | | 136,017 | 0 | 0 | 65,517 | 201,534 | 201,534 |
| 04-3068 | Income & Excise Tax Specialist | FT | A | GP | Anchorage | 99 | 25M | 12.0 | | 131,619 | 0 | 0 | 62,228 | 193,847 | 193,847 |
| 04-3077 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20D / E | 12.0 | | 73,416 | 0 | 0 | 42,296 | 115,712 | 115,712 |
| 04-3078 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14J / K | 12.0 | | 57,249 | 0 | 0 | 36,685 | 93,934 | 93,934 |
| 04-3080 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14F / G | 12.0 | | 52,188 | 0 | 0 | 34,928 | 87,116 | 87,116 |

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2018 Governor (13956)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | UGF Amount |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|-----------------|-------------|------------|
| 04-3084 | Microfilm/Imaging Oper I | FT | A | GP | Juneau | 205 | 10B / C | 12.0 | | 36,937 | 0 | 0 | 29,635 | 66,572 | 66,572 |
| 04-3088 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 99 | 24L | 12.0 | | 118,002 | 0 | 0 | 57,772 | 175,774 | 175,774 |
| 04-3091 | Office Assistant II | FT | A | GP | Juneau | 205 | 10O | 12.0 | | 53,376 | 0 | 0 | 35,341 | 88,717 | 88,717 |
| 04-3097 | Microfilm/Imaging Oper II | FT | A | GP | Juneau | 205 | 12K | 12.0 | | 52,344 | 0 | 0 | 34,982 | 87,326 | 87,326 |
| 04-3098 | Accountant III | FT | A | GP | Juneau | 205 | 18A | 12.0 | | 60,204 | 0 | 0 | 37,711 | 97,915 | 0 |
| 04-3201 | Tax Technician I | FT | A | GP | Juneau | 205 | 10A / B | 12.0 | | 36,048 | 0 | 0 | 29,326 | 65,374 | 65,374 |
| 04-3224 | Chief of Revenue Operations | FT | A | SS | Juneau | 205 | 26F | 12.0 | | 123,864 | 0 | 0 | 61,839 | 185,703 | 185,703 |
| 04-3228 | Tax Auditor IV | FT | A | GP | Anchorage | 200 | 22E / F | 12.0 | | 88,650 | 0 | 0 | 47,584 | 136,234 | 50,407 |
| 04-3230 | Appraiser II | FT | A | GP | Anchorage | 200 | 18A | 12.0 | | 57,336 | 0 | 0 | 36,715 | 94,051 | 94,051 |
| 04-3233 | Tax Technician IV | FT | A | SS | Anchorage | 200 | 16F / J | 12.0 | | 63,312 | 0 | 0 | 40,821 | 104,133 | 104,133 |
| 04-3239 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20J | 12.0 | | 83,544 | 0 | 0 | 45,812 | 129,356 | 129,356 |
| 04-3240 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 200 | 24J | 12.0 | | 110,160 | 0 | 0 | 55,050 | 165,210 | 165,210 |
| 04-3244 | Systems Programmer II | FT | A | GP | Juneau | 205 | 22J | 12.0 | | 100,584 | 0 | 0 | 51,727 | 152,311 | 0 |
| 04-3245 | Tax Auditor III | FT | A | GP | Juneau | 205 | 20G | 12.0 | | 84,192 | 0 | 0 | 46,037 | 130,229 | 0 |
| 04-3246 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14G / J | 12.0 | | 54,222 | 0 | 0 | 35,634 | 89,856 | 89,856 |
| 04-3248 | Tax Technician III | FT | A | GP | Juneau | 205 | 14F / G | 12.0 | | 55,304 | 0 | 0 | 36,010 | 91,314 | 91,314 |
| 04-3250 | Tax Technician II | FT | A | GP | Anchorage | 200 | 12B / C | 12.0 | | 40,608 | 0 | 0 | 30,909 | 71,517 | 71,517 |
| 04-3251 | Tax Technician I | FT | A | GP | Anchorage | 200 | 10A | 12.0 | | 33,828 | 0 | 0 | 28,556 | 62,384 | 62,384 |
| 04-3252 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 99 | 24L / M | 12.0 | | 119,441 | 0 | 0 | 58,272 | 177,713 | 177,713 |
| 04-3254 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25E / F | 12.0 | | 110,105 | 0 | 0 | 57,063 | 167,168 | 150,451 |
| 04-3259 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 200 | 24G / J | 12.0 | | 106,490 | 0 | 0 | 53,776 | 160,266 | 160,266 |
| 04-3261 | Corporate Income Tax Audit III | FT | A | GP | Anchorage | 200 | 22F / G | 12.0 | | 91,492 | 0 | 0 | 48,571 | 140,063 | 140,063 |
| 04-3262 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24A | 12.0 | | 85,836 | 0 | 0 | 46,607 | 132,443 | 132,443 |
| 04-3263 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22K | 12.0 | | 98,904 | 0 | 0 | 51,143 | 150,047 | 150,047 |
| 04-3264 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14C / D | 12.0 | | 47,760 | 0 | 0 | 33,391 | 81,151 | 81,151 |
| 04-3265 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 200 | 25G / J | 12.0 | | 114,882 | 0 | 0 | 56,689 | 171,571 | 171,571 |
| 04-3266 | Tax Auditor IV | FT | A | GP | Anchorage | 200 | 22E / F | 12.0 | | 85,970 | 0 | 0 | 46,654 | 132,624 | 132,624 |
| 04-3267 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16D / E | 12.0 | | 60,204 | 0 | 0 | 37,711 | 97,915 | 34,270 |
| 04-3268 | Petroleum Economist I | FT | A | GP | Juneau | 205 | 20C / D | 12.0 | | 74,732 | 0 | 0 | 42,753 | 117,485 | 117,485 |
| 04-3269 | Administrative Assistant II | FT | A | SS | Anchorage | 600 | 14F / J | 12.0 | | 54,355 | 0 | 0 | 37,712 | 92,067 | 92,067 |
| 04-3270 | Publications Spec II | FT | A | GP | Juneau | 99 | 16K | 12.0 | | 69,347 | 0 | 0 | 40,884 | 110,231 | 0 |

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2018 Governor (13956)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | UGF Amount |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|-----------------|-------------|------------|
| 04-3271 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22E / F | 12.0 | | 86,104 | 0 | 0 | 46,701 | 132,805 | 132,805 |
| 04-3272 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22G / J | 12.0 | | 93,729 | 0 | 0 | 49,347 | 143,076 | 143,076 |
| 04-3273 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 77,838 | 0 | 0 | 43,831 | 121,669 | 121,669 |
| 04-3274 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22J / K | 12.0 | | 98,516 | 0 | 0 | 51,009 | 149,525 | 149,525 |
| 04-3275 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24A | 12.0 | | 85,836 | 0 | 0 | 46,607 | 132,443 | 132,443 |
| 04-3276 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24A | 12.0 | | 85,836 | 0 | 0 | 46,607 | 132,443 | 132,443 |
| 04-3277 | Oil & Gas Revenue Auditor II | FT | A | GP | Anchorage | 200 | 20F / G | 12.0 | | 79,266 | 0 | 0 | 44,327 | 123,593 | 123,593 |
| 04-3278 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20F / G | 12.0 | | 80,184 | 0 | 0 | 44,646 | 124,830 | 122,159 |
| 04-3279 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20J | 12.0 | | 83,544 | 0 | 0 | 45,812 | 129,356 | 129,356 |
| 04-3281 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20B / C | 12.0 | | 68,154 | 0 | 0 | 40,470 | 108,624 | 5,431 |
| 04-3282 | Revenue Appeals Officer I | FT | A | GP | Anchorage | 200 | 23A | 12.0 | | 80,184 | 0 | 0 | 44,646 | 124,830 | 124,830 |
| 04-3283 | Systems Programmer II | FT | A | GP | Juneau | 205 | 22J / K | 12.0 | | 100,992 | 0 | 0 | 51,868 | 152,860 | 152,860 |
| 04-3284 | Tax Technician IV | FT | A | SS | Anchorage | 200 | 16F | 12.0 | | 61,968 | 0 | 0 | 40,355 | 102,323 | 102,323 |
| 04-3286 | Systems Programmer II | FT | A | SS | Juneau | 205 | 22J / K | 12.0 | | 108,958 | 0 | 0 | 56,665 | 165,623 | 165,623 |
| 04-3287 | Tax Technician III | FT | A | GP | Juneau | 205 | 14B / C | 12.0 | | 48,240 | 0 | 0 | 33,558 | 81,798 | 0 |
| 04-3290 | Corporate Income Tax Audit III | FT | A | GP | Juneau | 205 | 22B / C | 12.0 | | 82,908 | 0 | 0 | 45,591 | 128,499 | 128,499 |
| 04-3295 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22G | 12.0 | | 91,980 | 0 | 0 | 48,740 | 140,720 | 140,720 |
| 04-3296 | Analyst/Programmer II | FT | A | GP | Juneau | 205 | 16B / C | 12.0 | | 55,594 | 0 | 0 | 36,110 | 91,704 | 0 |
| 04-3297 | Economist II | FT | A | GP | Juneau | 205 | 18A | 12.0 | | 60,204 | 0 | 0 | 37,711 | 97,915 | 97,915 |
| 04-6074 | Corporate Income Tax Audit III | FT | A | GP | Anchorage | 200 | 22A | 12.0 | | 74,988 | 0 | 0 | 42,842 | 117,830 | 117,830 |
| 04-8009 | Petroleum Economist II | FT | A | GP | Anchorage | 200 | 22J / K | 12.0 | | 98,127 | 0 | 0 | 50,874 | 149,001 | 149,001 |
| 04-8012 | Project Assistant | FT | A | GP | Anchorage | 200 | 16K | 12.0 | | 66,036 | 0 | 0 | 39,735 | 105,771 | 0 |
| 04-8017 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25F / J | 12.0 | | 114,472 | 0 | 0 | 58,579 | 173,051 | 173,051 |
| 04-8022 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 78,858 | 0 | 0 | 44,185 | 123,043 | 123,043 |
| 04-8023 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25J | 12.0 | | 117,552 | 0 | 0 | 59,648 | 177,200 | 177,200 |
| 04-8024 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 200 | 25J | 12.0 | | 118,428 | 0 | 0 | 57,920 | 176,348 | 176,348 |
| 04-8028 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22G | 12.0 | | 91,980 | 0 | 0 | 48,740 | 140,720 | 140,720 |

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2018 Governor (13956)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | UGF Amount |
|-----------|-------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|-----------------|-------------|------------|
| 04-8029 | State Petro Prop Assess | FT | A | SS | Anchorage | 99 | 26J / K | 12.0 | | 129,617 | 0 | 0 | 63,688 | 193,305 | 193,305 |
| 04-8030 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14B / C | 12.0 | | 45,627 | 0 | 0 | 32,651 | 78,278 | 0 |
| 04-8038 | Petroleum Economist II | FT | A | GP | Anchorage | 200 | 22F / G | 12.0 | | 91,980 | 0 | 0 | 48,740 | 140,720 | 140,720 |
| 04-8043 | Economist II | FT | A | GP | Anchorage | 200 | 18B / C | 12.0 | | 61,416 | 0 | 0 | 38,131 | 99,547 | 99,547 |
| 04-8044 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 78,756 | 0 | 0 | 44,150 | 122,906 | 122,906 |
| 04-8045 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 99 | 25R | 12.0 | | 158,220 | 0 | 0 | 69,830 | 228,050 | 228,050 |
| 04-IN1501 | College Intern IV | NP | N | EE | Juneau | N05 | 12A | 12.0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 04-X015 | Audit Master | FT | A | XE | Anchorage | N00 | 27 | 12.0 | | 168,005 | 0 | 0 | 74,515 | 242,520 | 242,520 |
| 04-X017 | Audit Master | FT | A | XE | Anchorage | N00 | 27 | 12.0 | | 148,577 | 0 | 0 | 68,962 | 217,539 | 217,539 |
| 04-X040 | Commercial Analyst | FT | A | XE | Anchorage | N00 | 27 | 12.0 | | 115,000 | 0 | 0 | 58,618 | 173,618 | 173,618 |
| 04-X045 | Audit Master | FT | A | XE | Anchorage | N00 | 27 | 12.0 | | 149,076 | 0 | 0 | 69,105 | 218,181 | 218,181 |
| 08-2059 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16D / E | 12.0 | | 58,772 | 0 | 0 | 37,214 | 95,986 | 0 |
| 08-2064 | Tax Auditor I | FT | A | GP | Anchorage | 200 | 16B / C | 12.0 | | 52,533 | 0 | 0 | 35,048 | 87,581 | 0 |
| 08-2075 | Revenue Audit Supvr I | FT | A | SS | Juneau | 99 | 24N | 12.0 | | 133,044 | 0 | 0 | 64,667 | 197,711 | 0 |

| | Total Positions | New | Deleted |
|--------------------------------|-----------------|----------|----------|
| Full Time Positions: | 102 | 0 | 2 |
| Part Time Positions: | 0 | 0 | 0 |
| Non Permanent Positions: | 0 | 0 | 1 |
| Positions in Component: | 102 | 0 | 3 |

| | |
|-------------------------------------------|-------------------|
| Total Salary Costs: | 8,431,891 |
| Total COLA: | 0 |
| Total Premium Pay:: | 0 |
| Total Benefits: | 4,682,371 |
| Total Pre-Vacancy: | 13,114,262 |
| Minus Vacancy Adjustment of 7.08%: | (928,354) |
| Total Post-Vacancy: | 12,185,908 |
| Plus Lump Sum Premium Pay: | 2,592 |
| Personal Services Line 100: | 12,188,500 |

Total Component Months: 1,224.0

| PCN Funding Sources: | Pre-Vacancy | Post-Vacancy | Percent |
|-------------------------------------------------|-------------------|-------------------|----------------|
| 1004 General Fund Receipts | 11,162,623 | 10,372,425 | 85.12% |
| 1005 General Fund/Program Receipts | 827,282 | 768,719 | 6.31% |
| 1061 Capital Improvement Project Receipts | 1,023,127 | 950,701 | 7.80% |
| 1105 Alaska Permanent Fund Corporation Receipts | 101,230 | 94,064 | 0.77% |
| Total PCN Funding: | 13,114,262 | 12,185,908 | 100.00% |

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2018 Governor (13956)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| Lump Sum Funding Sources: | Amount | Percent |
|----------------------------------|---------------|----------------|
| 1105 General Fund Receipts | 2,592 | 100.00% |
| Total Lump Sum Funding: | 2,592 | 100.00% |

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column.
[No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Line Item Detail (1676)
Department of Revenue
Travel

Component: Tax Division (2476)

| Line Number | Line Name | | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|----------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|------------------------|
| 2000 | Travel | | 47.6 | 100.0 | 100.0 |
| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
| 2000 Travel Detail Totals | | | 47.6 | 100.0 | 100.0 |
| 2000 | In-State Employee Travel | Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals | 41.6 | 78.0 | 78.0 |
| 2002 | Out of State Employee Travel | Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals | 6.0 | 20.0 | 20.0 |
| 2005 | Moving Costs | Move costs | 0.0 | 2.0 | 2.0 |

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

| Line Number | Line Name | | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|------------------------|
| 3000 | Services | | 2,439.3 | 2,245.6 | 2,561.5 |
| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
| 3000 Services Detail Totals | | | 2,439.3 | 2,245.6 | 2,561.5 |
| 3000 | Education Services | Training, conferences, memberships, and employee tuition | 155.9 | 160.0 | 160.0 |
| 3001 | Financial Services | Accounting, auditing, management/consulting services | 128.4 | 25.0 | 25.0 |
| 3003 | Information Technology | IT training, consulting, software licensing, software maintenance, and IT equipment leases | 103.1 | 60.0 | 60.0 |
| 3004 | Telecommunications | Local, long distance, cellular and telecommunications equipment charges; data/network; and television | 3.7 | 5.0 | 5.0 |
| 3005 | Health Services | Ergonomic assessments | 0.2 | 1.0 | 1.0 |
| 3006 | Delivery Services | Delivery and courier services | 2.1 | 8.0 | 8.0 |
| 3007 | Advertising and Promotions | Advertising of legal notices for regulations and public hearings | 2.6 | 5.0 | 5.0 |
| 3008 | Utilities | Disposal of records and confidential material | 0.6 | 2.0 | 2.0 |
| 3009 | Structure/Infrastructure/Land | Repairs/maintenance of structures or infrastructure | 29.4 | 20.0 | 20.0 |
| 3009 | Structure/Infrastructure/Land | One time increment for Revenue Depository | 0.0 | 50.0 | 0.0 |
| 3010 | Equipment/Machinery | Repairs, maintenance, rentals and/or leases of office furniture and equipment | 43.6 | 25.0 | 25.0 |
| 3011 | Other Services | Professional management and | 70.4 | 66.2 | 66.2 |

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|-----------------|
| 3000 Services Detail Totals | | | 2,439.3 | 2,245.6 | 2,561.5 |
| | | consulting services; printing and copying services; and State Travel Office fees | | | |
| 3017 | Inter-Agency Information Technology Non-Telecommunications | Admin - Department-wide ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN | 80.1 | 100.0 | 110.0 |
| 3018 | Inter-Agency Information Technology Telecommunications | Admin - Department-wide ETS chargeback for telecommunications EPR, phone lines and service requests | 182.0 | 188.0 | 188.0 |
| 3020 | Inter-Agency Building Maintenance | Admin - Department-wide Building maintenance performed by Division of General Services | 0.0 | 0.2 | 0.2 |
| 3021 | Inter-Agency Mail | Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants | 34.8 | 25.0 | 25.0 |
| 3022 | Inter-Agency Human Resources | Human resource and payroll services provided by the Division of Personnel | 75.5 | 83.5 | 83.5 |
| 3023 | Inter-Agency Building Leases | Cost of space in state-owned facilities | 325.3 | 505.0 | 505.0 |
| 3024 | Inter-Agency Legal | Law - Department-wide OSPA Fraud Legal Services | 112.3 | 100.0 | 100.0 |
| 3024 | Inter-Agency Legal | Law - Department-wide Tax Legal Services Gaming & Tobacco | 64.0 | 50.0 | 50.0 |
| 3024 | Inter-Agency Legal | Law - Department-wide Oil & Gas Tax Production Matters | 12.2 | 0.0 | 0.0 |
| 3026 | Inter-Agency Insurance | Admin - Department-wide Risk Management | 2.3 | 1.5 | 2.3 |
| 3027 | Inter-Agency Financial | Admin - Department-wide Division of Finance IRIS and AKPAY | 7.2 | 5.4 | 7.2 |
| 3028 | Inter-Agency Americans with Disabilities Act Compliance | Admin - Department-wide ADA compliance | 0.3 | 1.3 | 0.3 |
| 3029 | Inter-Agency Education/Training | Admin - Department-wide Training provided by state agencies – Division of General Services and Division of Finance training for procurement and ALDER reporting | 0.0 | 0.4 | 0.4 |

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

| Object Class | | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|------------------------------------|------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|-----------------|
| 3000 Services Detail Totals | | | | 2,439.3 | 2,245.6 | 2,561.5 |
| 3030 | Inter-Agency Hearing/Mediation | Admin - Department-wide | Hearing officer services provided by Office of Administrative Hearing | 86.4 | 50.0 | 50.0 |
| 3036 | Inter-Agency Safety | Admin - Department-wide | Parking enforcement at State Office Building located in Juneau | 2.6 | 3.1 | 3.1 |
| 3038 | Inter-Agency Management/Consulting | Rev - Administrative Services (125) | Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support | 512.6 | 276.1 | 371.3 |
| 3038 | Inter-Agency Management/Consulting | Rev - Commissioner's Office (123) | Support services provided by the Commissioner's Office | 226.0 | 226.0 | 226.0 |
| 3038 | Inter-Agency Management/Consulting | Rev - Criminal Investigations Unit (2993) | Investigative services provided by Criminal Investigations Unit | 175.7 | 202.9 | 0.0 |
| 3038 | Inter-Agency Management/Consulting | PubSaf - Department-wide | Investigative services provided by Criminal Investigations Unit | 0.0 | 0.0 | 462.0 |

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Tax Division (2476)

| Line Number | Line Name | | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|---------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|------------------------|
| 4000 | Commodities | | 122.8 | 110.0 | 59.0 |
| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
| 4000 Commodities Detail Totals | | | 122.8 | 110.0 | 59.0 |
| 4000 | Business | Business supplies including book and educational equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information | 122.0 | 110.0 | 59.0 |
| 4002 | Household/Institutional | Institutional supplies | 0.7 | 0.0 | 0.0 |
| 4015 | Parts and Supplies | Parts and supplies | 0.1 | 0.0 | 0.0 |

Line Item Detail (1676)
Department of Revenue
Capital Outlay

Component: Tax Division (2476)

| Line Number | Line Name | | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|------------------------------------------|-------------------------|------------------------------------------------------------------|-----------------------|-------------------------------|------------------------|
| 5000 | Capital Outlay | | 25.3 | 0.0 | 0.0 |
| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
| 5000 Capital Outlay Detail Totals | | | 25.3 | 0.0 | 0.0 |
| 5004 | Equipment | Capital lease fee payments associated with debt of capital asset | 25.3 | 0.0 | 0.0 |

Revenue Detail (1681)
Department of Revenue

Component: Tax Division (2476)

| Revenue Type (OMB Fund Code) Revenue Source | Component | Comment | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|-------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|-----------------|
| 5005 GF/Prgm (1005 GF/Prgm) | | | 2,576.4 | 764.6 | 771.0 |
| 5124 Program Receipts - Other Taxes | | A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05 | 2,576.4 | 764.6 | 771.0 |
| 5007 I/A Rcpts (1007 I/A Rcpts) | | | 130.1 | 0.0 | 0.0 |
| 5301 Inter-Agency Receipts | Law - Department-wide | Unbudgeted RSA with Department of Law to pay for amendment to Tax Revenue Managment System | 130.0 | 0.0 | 0.0 |
| 5301 Inter-Agency Receipts | Trans - Department-wide | Unbudgeted RSA with DOT/PF for Motor Fuel Tax Auditor | 0.1 | 0.0 | 0.0 |
| 5061 CIP Rcpts (1061 CIP Rcpts) | | | 544.7 | 946.1 | 952.0 |
| 5351 Capital Improvement Project Inter-Agency | Rev - Tax Division (2476) | CIP Receipts from capital Tax Revenue Management System project | 449.3 | 850.7 | 856.6 |
| 5351 Capital Improvement Project Inter-Agency | Trans - Department-wide | RSA with DOT/PF for Motor Fuel Tax Auditor | 95.4 | 95.4 | 95.4 |
| 5105 PFund Rcpt (1105 PFund Rcpt) | | | 93.6 | 93.7 | 94.1 |
| 5414 Alaska Permanent Fund Corporation Receipts | | Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas | 93.6 | 93.7 | 94.1 |

Revenue Detail (1681)
Department of Revenue

Component: Tax Division (2476)

| Revenue Type (OMB Fund Code) Revenue Source | Component | Comment | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|---------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|-----------------|
| | | production tax audit function in the Tax Division. | | | |
| 5108 Stat Desig (1108 Stat Desig) | | | 0.0 | 137.8 | 0.0 |
| 5201 Statutory Dsgntd Prgrm Rcpts Pblc Prtctn - Permits and Fees | | Reimbursements by a municipality for the costs associated with selling a municipality's tax stamp and collecting the municipality's cigarette tax revenue. | 0.0 | 137.8 | 0.0 |

Inter-Agency Services (1682)
Department of Revenue

Component: Tax Division (2476)

| | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|-----------------------------------|----------------|---------------------------|-----------------|
| Component Totals | 1,899.3 | 1,818.4 | 2,184.3 |
| With Department of Administration | 360.9 | 349.9 | 361.5 |
| With Unspecified | 435.6 | 613.5 | 613.5 |
| With Department of Law | 188.5 | 150.0 | 150.0 |
| With Department of Revenue | 914.3 | 705.0 | 597.3 |
| With Department of Public Safety | 0.0 | 0.0 | 462.0 |

| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor |
|--------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------|----------------|---------------------------|-----------------|
| 3017 Inter-Agency Information Technology Non-Telecommunications | Admin - Department-wide | ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN) | 80.1 | 100.0 | 110.0 |
| 3018 Inter-Agency Information Technology Telecommunications | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests | 182.0 | 188.0 | 188.0 |
| 3020 Inter-Agency Building Maintenance | Admin - Department-wide | Building maintenance performed by Division of General Services | 0.0 | 0.2 | 0.2 |
| 3021 Inter-Agency Mail | | Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants | 34.8 | 25.0 | 25.0 |
| 3022 Inter-Agency Human Resources | | Human resource and payroll services provided by the Division of Personnel | 75.5 | 83.5 | 83.5 |
| 3023 Inter-Agency Building Leases | | Cost of space in state-owned facilities | 325.3 | 505.0 | 505.0 |
| 3024 Inter-Agency Legal | Law - Department-wide | OSPA Fraud Legal Services | 112.3 | 100.0 | 100.0 |
| 3024 Inter-Agency Legal | Law - Department-wide | Tax Legal Services Gaming & Tobacco | 64.0 | 50.0 | 50.0 |
| 3024 Inter-Agency Legal | Law - Department-wide | Oil & Gas Tax Production Matters | 12.2 | 0.0 | 0.0 |
| 3026 Inter-Agency Insurance | Admin - Department-wide | Risk Management | 2.3 | 1.5 | 2.3 |
| 3027 Inter-Agency Financial | Admin - Department-wide | Division of Finance IRIS and AKPAY | 7.2 | 5.4 | 7.2 |
| 3028 Inter-Agency Americans with | Admin - Department-wide | ADA compliance | 0.3 | 1.3 | 0.3 |

Inter-Agency Services (1682)
Department of Revenue

Component: Tax Division (2476)

| Object Class | Servicing Agency | Explanation | FY2016 Actuals | FY2017 Management Plan | FY2018 Governor | |
|---------------------|------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------|-------|
| | Disabilities Act Compliance | | | | | |
| 3029 | Inter-Agency Education/Training | Admin - Department-wide | Training provided by state agencies – Division of General Services and Division of Finance training for procurement and ALDER reporting | 0.0 | 0.4 | 0.4 |
| 3030 | Inter-Agency Hearing/Mediation | Admin - Department-wide | Hearing officer services provided by Office of Administrative Hearing | 86.4 | 50.0 | 50.0 |
| 3036 | Inter-Agency Safety | Admin - Department-wide | Parking enforcement at State Office Building located in Juneau | 2.6 | 3.1 | 3.1 |
| 3038 | Inter-Agency Management/Consulting | Rev - Administrative Services (125) | Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support | 512.6 | 276.1 | 371.3 |
| 3038 | Inter-Agency Management/Consulting | Rev - Commissioner's Office (123) | Support services provided by the Commissioner's Office | 226.0 | 226.0 | 226.0 |
| 3038 | Inter-Agency Management/Consulting | Rev - Criminal Investigations Unit (2993) | Investigative services provided by Criminal Investigations Unit | 175.7 | 202.9 | 0.0 |
| 3038 | Inter-Agency Management/Consulting | PubSaf - Department-wide | Investigative services provided by Criminal Investigations Unit | 0.0 | 0.0 | 462.0 |