

State of Alaska FY2020 Governor's Operating Budget

Department of Administration Finance Component Budget Summary

Component: Finance

Contribution to Department's Mission

The mission of the Division of Finance is to provide accounting, payroll, and travel services for state government.

Results

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

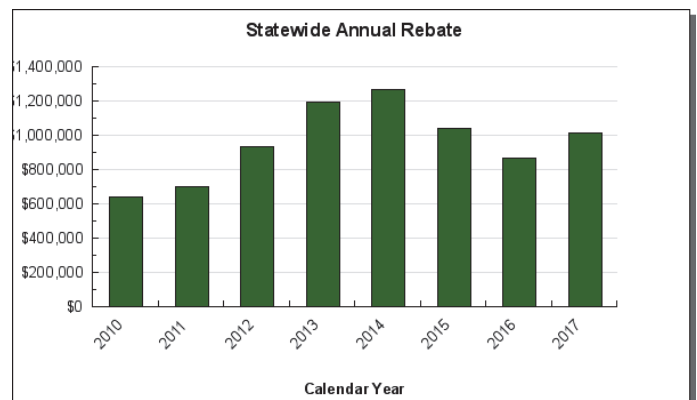
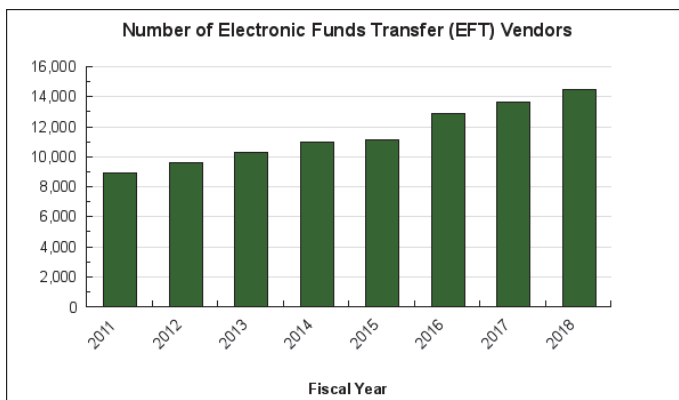
Core Services

- General ledger accounting including budgets and vendor payments for all three branches of State government.
- Electronic commerce services including electronic vendor payments and the One Card Alaska charge card payment program.
- Comprehensive Annual Financial Report and other statewide reporting responsibilities, including oversight of single audit requirements.
- User documentation and information technology to support administrative systems.

Measures by Core Service

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

- 1. General ledger accounting including budgets and vendor payments for all three branches of State government.**
- 2. Electronic commerce services including electronic vendor payments and the One Card Alaska charge card payment program.**



- 3. Comprehensive Annual Financial Report and other statewide reporting responsibilities, including oversight of single audit requirements.**



4. User documentation and information technology to support administrative systems.

Major Component Accomplishments in 2018

- Successfully planned and prepared an upgrade for State of Alaska charge card processing in the Integrated Resource Information System (IRIS). This was an early implementation of a portion of the larger IRIS upgrade project and required significant planning and work from staff in multiple sections, training material was developed, and numerous training sessions were conducted.
- Implemented a cloud-based platform for data collaboration, reporting, and compliance to reduce errors and the number of staff hours required to publish the Comprehensive Annual Finance Report (CAFR). Reducing the number of hours to complete the CAFR is a goal to improve staff retention in the accounting section. Finance plans to expand use of this platform to streamline additional reporting efforts.
- Resolved the majority of long-standing defects in the IRIS Human Resource Management/Payroll (HRM) system. Completed the first calendar year post IRIS HRM system go-live, to include successful issuance of tax and payroll documents, such as W-2's, and development of a library of payroll reports.
- Increased employee and vendor electronic payments, which is a more secure and less expensive payment method than warrant printing, stock control, and delivery by mail.
- Received the Government Finance Officer Association (GFOA) certificate for the Comprehensive Annual Financial Report (CAFR). This is a prestigious award recognizing conformance with the highest standards for preparation of government financial reports. It represents a significant accomplishment given the challenges faced with the enterprise resource system conversion. The FY2017 CAFR was completed 106 days earlier than in FY2016 (224 versus 330). FY2016 was the first year of major changes to pensions accounting standards (GASB 67 and 68).

Key Component Challenges

Integrated Resource Information System (IRIS) Upgrade – Upgrade to the newest version of IRIS, described as the largest release in over a decade, is scheduled for FY2019. This release offers enhanced functionality but will require significant strategic planning work, along with testing, training, and documentation, to ensure a successful implementation.

Increasingly Complex Accounting Compliance and Reporting Requirements - The past few years have been increasingly difficult for state and local government accounting and finance staff due to the technical complexity and rapid pace of changing accounting standards. Changes included an overhaul of the pension standards and postemployment benefit plans followed by changes related to leases and fiduciary reporting. Additional actuarial and audit work, along with staffing challenges throughout State of Alaska government, has created delays in completing CAFR work.

Continued Improvement of Training and Documentation - The IRIS administrative system and Alaska Data Enterprise Reporting (ALDER) data warehouse requires ongoing workforce training. An emphasis on developing computer based training is part of a cost reduction strategy to limit the number of trainer led sessions. Regulation, accounting, collective bargaining agreements and other items continually affect policies and system data elements that are added and removed in accordance with internal controls, security requirements and compliance. Maintaining current training and system documentation is a continuous effort.

Employee Turnover and Vacancies – Retirements, vacancies, and employee turnover is a challenge. Transfer of institutional knowledge, documentation, and training is needed to mitigate the impacts of losing experienced, long-term employees at a time of heavy workload associated with implementing new IRIS features and a major upgrade. This is especially challenging given the increase in complexity and number of information technology (IT) systems in recent years. The number of budgeted positions is also at an all-time low; several critical IT positions have no backup staff.

Employee Records Review – Retention schedule for employee payroll records is fifty years that includes over 200,000 confidential payroll files for current and former employees. A multi-year project to review each file for accuracy, consolidation and organization of contents, applying a bar-coded folder label, and rebuild the index system

to ensure reliable retrieval has been on-going. This is a prerequisite to a long-term goal of scanning these documents for electronic archive to improve access control, security, and efficiency in operations.

Bi-Weekly Payroll Frequency Conversion - Conversion to a bi-weekly payroll frequency has been identified as an efficiency and cost-saving measure. A reduction in payroll staff hours could be achieved because payroll calculations are less complex, and less time is required to gather and input payroll data. Ideal times for a payroll frequency conversion is when old and new period calendar dates align; the next alignment date is July 1, 2019. A conversion requires staff resources in accounting, information technology, and payroll sections and between multiple divisions. Analysis, planning, and system testing is required related to: payroll deductions, accruals, garnishments, allowances, budgeting, and reporting. Communication to employees and stakeholders must occur multiple times throughout the process. Statutes changes and collaboration with stakeholders, such as unions, will also be required for some groups of employees.

Significant Changes in Results to be Delivered in FY2020

Integrated Resource Information System (IRIS) Upgrade - The Enterprise Resource Planning (ERP) administrative system, known as IRIS, with integrated procurement, financial, payroll and human resource components is contractually required to be upgraded in FY2019, an effort that will continue into FY2020 and into FY2021. An upgrade is essential to ensure the IRIS system continues to function effectively, to utilize new features that improve productivity, to resolve known issues and defects in the software, and to ensure the version continues to be supported.

Statutory and Regulatory Authority

AK Statute	Description
09.35.330	Attachment of salary, wages, etc. of employees (mandate)
11.56.210	Unsworn falsification on certifying officer affidavits for systems
11.56.860	Misuse of confidential information
14.40.170	Duties and powers of Board of Regents
14.40.290	Property and funds generally
14.40.400	Fund for money for sale or lease of land granted by Act of Congress
14.43.325	Payments to the memorial scholarship revolving loan fund
22.05.140	Judicial pay distribution restriction chief justice
22.07.090	Judicial pay distribution restriction court of appeals judges
22.10.190	Judicial pay distribution restriction superior court judges
22.15.220	Judicial pay distribution restriction supreme court judges
23.30.175	Computation for Workers' Compensation
23.30.220	Determination of spendable weekly wage for Workers' Compensation
23.40	Labor organizations
34.45.320	Payment or delivery of abandoned property
37.05.020	Adoption of regulations
37.05.040	Legal custody of records
37.05.130	General powers, responsible for all accounts and purchases
37.05.140	Accounting system
37.05.142	Accounting for program receipts
37.05.150	Fund and accounts
37.05.165	Petty cash accounts
37.05.170	Restrictions on payments and obligations
37.05.180	Limitation on payment of warrants
37.05.190	Pre-audit of claims
37.05.200	Pre-audit of receipts
37.05.210	Fiscal reporting and statistics
37.05.285	Payment for state purchases (includes interest provisions)
37.05.500	Special funds
37.05.510	Working reserve account
37.05.910	Applicability to University of Alaska (uniform financial procedures)
37.05.920	Fiscal year

- 37.10.010 Disbursements
- 37.10.030 Responsibility of officer or employee approving or certifying voucher
- 37.10.050 Charges for state services; collection, accounting, and deposit of state money
- 37.10.088 Department of Administration authorized to make advances to the University
- 37.15.012 Continuing debt service appropriation
- 37.15.170 State bond committee to certify annual principal, interest, and reserve requirements
- 37.25.010 Unexpended balances of one-year appropriations
- 37.25.020 Unexpended balances of appropriations for capital projects
- 37.25.050 Methods of disbursement
- 39.20 Compensation, allowances, and leave (includes travel regulations)
- 39.25 State Personnel Act - availability, confidentiality, and retention of employee information
- 39.27.025 Shift differential
- 39.30 Insurance and supplemental employee benefits
- 39.35.680 Definition of compensation for retirement system
- 39.40 U.S. savings bonds
- 39.45 Public Employees' deferred compensation plan
- 43.05.170 Payment of warrants
- 44.17.010 Delegation of functions
- 44.17.030 Adoption of regulations
- 44.21.020 Duties of department (2) keep general accounts, (3) approve vouchers and disburse funds for all purposes
- 44.21.040 Records or accounts of claims and warrants
- 44.62 Administrative procedure act
- 44.77 Claims against the state
- 2 AAC 45 Grant Administration

Federal Requirements

- Affordable Care Act
- American Recovery and Reinvestment Act
- Internal Revenue Code
- Federal Funding Accountability and Transparency Act
- Federal Insurance Contributions Act
- Fair Labor Standards Act
- Federal Unemployment Tax Act
- Family and Medical Leave Act
- Federal Child Support Regulations
- Federal Maritime Act
- Cash Management Improvement Act
- Freedom of Information Act
- North American Free Trade Agreement (NAFTA)
- U.S. Office of Foreign Asset Control Sanctions
- 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Contact Information

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**Finance
Personal Services Information**

Authorized Positions			Personal Services Costs	
	<u>FY2019</u> <u>Management</u> <u>Plan</u>	<u>FY2020</u> <u>Governor</u>		
Full-time	50	50	Annual Salaries	4,254,652
Part-time	0	0	COLA	194,614
Nonpermanent	0	0	Premium Pay	51,600
			Annual Benefits	2,410,336
			<i>Less 15.60% Vacancy Factor</i>	(1,078,102)
			Lump Sum Premium Pay	0
Totals	50	50	Total Personal Services	5,833,100

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	4	0	4
Accountant IV	0	0	8	0	8
Accountant V	0	0	2	0	2
Accounting Tech I	0	0	1	0	1
Accounting Tech II	0	0	1	0	1
Accounting Tech III	0	0	2	0	2
Administrative Assistant II	0	0	1	0	1
Administrative Officer II	0	0	1	0	1
Analyst/Programmer III	0	0	2	0	2
Analyst/Programmer IV	0	0	2	0	2
Analyst/Programmer V	0	0	2	0	2
Business Analyst I	0	0	1	0	1
Business Analyst II	0	0	3	0	3
Business Analyst III	0	0	5	0	5
Business Systems Analyst	0	0	1	0	1
Chf Acc Fin Ofc	0	0	1	0	1
Data Processing Mgr III	0	0	1	0	1
Database Specialist I	0	0	1	0	1
Human Resource Technician II	0	0	3	0	3
Payroll Manager	0	0	1	0	1
Payroll Specialist I	0	0	2	0	2
Payroll Specialist II	0	0	2	0	2
Payroll Specialist III	0	0	1	0	1
Publications Spec III	0	0	1	0	1
State Accountant	0	0	1	0	1
Totals	0	0	50	0	50

Component Detail All Funds
Department of Administration

Component: Finance (59)
RDU: Centralized Administrative Services (13)

Non-Formula Component

	FY2018 Actuals	FY2019 Conference Committee	FY2019 Authorized	FY2019 Management Plan	FY2020 Governor	FY2019 Management Plan vs FY2020 Governor	
71000 Personal Services	4,921.6	5,613.1	5,613.1	5,619.6	5,833.1	213.5	3.8%
72000 Travel	10.8	3.0	3.0	23.0	23.0	0.0	0.0%
73000 Services	6,271.3	5,205.1	5,205.1	5,245.9	5,370.9	125.0	2.4%
74000 Commodities	35.3	25.0	25.0	45.0	45.0	0.0	0.0%
75000 Capital Outlay	0.0	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	11,239.0	10,846.2	10,846.2	10,933.5	11,272.0	338.5	3.1%
Fund Sources:							
1004 Gen Fund (UGF)	6,175.2	5,492.1	5,492.1	5,492.1	5,666.5	174.4	3.2%
1005 GF/Prgm (DGF)	1,198.1	1,198.1	1,198.1	1,198.1	1,339.3	141.2	11.8%
1007 I/A Rcpts (Other)	3,865.7	4,156.0	4,156.0	4,243.3	4,247.4	4.1	0.1%
1061 CIP Rcpts (Other)	0.0	0.0	0.0	0.0	18.8	18.8	100.0%
Unrestricted General (UGF)	6,175.2	5,492.1	5,492.1	5,492.1	5,666.5	174.4	3.2%
Designated General (DGF)	1,198.1	1,198.1	1,198.1	1,198.1	1,339.3	141.2	11.8%
Other Funds	3,865.7	4,156.0	4,156.0	4,243.3	4,266.2	22.9	0.5%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	44	44	44	50	50	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	0	0	0	0	0	0	0.0%

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Finance (59)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2019 Conference Committee To FY2019 Authorized *****												
FY2019 Conference Committee												
	ConfCom	10,846.2	5,613.1	3.0	5,205.1	25.0	0.0	0.0	0.0	44	0	0
1004 Gen Fund		5,492.1										
1005 GF/Prgm		1,198.1										
1007 I/A Rcpts		4,156.0										
Subtotal		10,846.2	5,613.1	3.0	5,205.1	25.0	0.0	0.0	0.0	44	0	0

***** Changes From FY2019 Authorized To FY2019 Management Plan *****												
Transfer Accountant IV (02-4093) from E-Travel to Assist with Payroll Services												
	Trin	87.3	87.3	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
1007 I/A Rcpts		87.3										

Transfer a full-time Accountant IV (02-4093), range 20, located in Juneau, from E-Travel to Finance to assist with payroll services, and reclassify to a Human Resource Technician II, range 14. Associated personal services interagency receipt authority is also transferred.

Additional capacity is needed in payroll services. The new financial and payroll system modules are more complex. Finance is responsible for these new systems that did not exist in the past. Accounting standards and reporting requirements are increasingly complex and continue to increase. Finance is challenged to keep up with current responsibilities.

Align Authority with Anticipated Expenditures												
	LIT	0.0	-80.8	20.0	40.8	20.0	0.0	0.0	0.0	0	0	0

Transfer from personal services to travel, services, and commodities to align authority with projected expenditures. Due to budget constraints, training to state agencies has been extremely limited for several years but is needed to successfully implement the enterprise resource planning system upgrade. Services and commodities authority reflect projected expenditures for existing contracts and a computer refresh schedule.

Add Four Analysts for Integrated Resource Information System (IRIS) Upgrade Support												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4	0	0

Four positions are necessary to implement the Integrated Resource Information System (IRIS) upgrade. The Enterprise Resource Planning (ERP) administrative system, known as IRIS, with integrated procurement, financial, payroll, and human resource components must implement a contractually required upgrade project beginning in FY2019 and is anticipated to take two to three years. An upgrade is essential to ensure the system continues to function effectively, to utilize new features that improve productivity, to resolve known issues and defects in the software, and to ensure the version continues to be supported. These positions are funded by a current FY2019 IRIS upgrade capital appropriation.

The following new positions are added:

- Full-time Business Analyst III (02-#056), range 22, located in Juneau
- Full-time Business Analyst III (02-#057), range 22, located in Juneau
- Full-time Business Analyst III (02-#058), range 22, located in Juneau

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Finance (59)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Full-time Business Systems Analyst III (02-#059), range 20, located in Juneau												
Transfer Chief Accountant and Finance Officer (02-4001) from the Office of the Governor												
	Atrin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Transfer full-time Chief Accountant and Finance Officer (02-4001), range 27, located in Juneau, from the Office of the Governor, Office of Management and Budget, to the Department of Administration, Division of Finance. The Chief Accountant and Finance Officer oversees the Division of Finance, and in FY2018 transitioned organizationally under the Office of Management and Budget to more closely focus strategic financial accounting and management responsibilities and to improve the alignment of finance and budget during the implementation of the new state accounting and payroll system. The Division of Finance maintained funding for the position and supports the personal services costs incurred through a reimbursable services agreement with the Office of Management and Budget. The position is being transferred back to the Department of Administration in the FY2019 Management Plan.												
Subtotal		10,933.5	5,619.6	23.0	5,245.9	45.0	0.0	0.0	0.0	50	0	0
***** Changes From FY2019 Management Plan To FY2020 Governor *****												
Reverse Fee for Mandatory Patient-Centered Outcomes Research Institute Due to the Affordable Care Act (FY17-FY21)												
	OTI	-55.0	0.0	0.0	-55.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-55.0										
Reverse funding for the Patient Protection and Affordable Care Act for the self-insured health plans to fund the Patient Centered Outcome Research Institute (PCORI) trust fund.												
Fee for Mandatory Patient-Centered Outcomes Research Institute Due to the Affordable Care Act (FY17-FY21)												
	IncT	55.0	0.0	0.0	55.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		55.0										
The Patient Centered Outcome Research Institute (PCORI), created as part of the Affordable Care Act, imposes a fee for self-insured health plans to fund the PCORI trust fund. The amount of the fee is progressive, is currently \$2.39 per active life, and uses the average number of covered lives (employees and dependents) for both retiree and active AlaskaCare health plans as a basis to determine the annual amount. The PCORI fee is in effect for plan years ending before October 1, 2019, with the annual payment due July 31 of the calendar year following the last day of the self-insured health plan year.												
Payment of the fee for the retiree health plan is administered by Department of Administration, Division of Retirement and Benefits, while the fee payment for the active health plan is administered by the Division of Finance.												
\$55.0 covers the FY2020 payment for the AlaskaCare portion of the active health plan fee. This includes the IRS announced index increase to the fee for plan years ending on or after October 1, 2018, and before October 1, 2019.												
Credit Card Rebate												
	Inc	125.0	0.0	0.0	125.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		125.0										
The Division of Finance administers a statewide credit card program for purchasing travel, contractual services, and commodities. Based on volume, the state												

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Finance (59)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
<p>receives a rebate from the credit card provider, U.S. Bank. In FY2018, the rebate revenue was approximately \$1,266.7 in general fund program receipts compared to a budget of \$1,198.1, a difference of \$68.6. A recent credit card contract amendment and accounting system credit card processing improvement is expected to generate an additional \$55.0 in rebate revenue. The addition of \$125.0 aligns the program receipt authority with anticipated revenues for FY2020.</p>												
Reverse SU 15 Hour Furlough Reduction												
1004 Gen Fund	SalAdj	3.2	3.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Add GF/PR Carryforward Language												
	Misadj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<p>Insert the following language in the numbers section for Division of Finance:</p> <p>"The amount allocated for Finance includes the unexpended and unobligated balance on June 30, 2019, of program receipts from credit card rebates."</p>												
FY2020 Salary Adjustments - GGU, CEA, TEAME												
1004 Gen Fund	SalAdj	162.7	199.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		16.2										
1007 I/A Rcpts		4.1										
1061 CIP Rcpts		16.2										
<p>FY2020 Salary Adjustments - GGU, CEA, TEAME: \$199.2</p> <p>FY2020 GGU HI from \$1432 to \$1530: \$29.2</p> <p>CEA 40 hour workweek: \$90.7</p> <p>FY2020 GGU 3% COLA: \$79.3</p>												
Reverse Confidential Unit 15 Hour Furlough												
1004 Gen Fund	SalAdj	3.1	3.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<p>The Confidential Employees Association contractually required 15 hours of furlough for each permanent full-time employee in each year from July 1, 2016, to June 30, 2019. The furlough requirement was removed from the contract in FY2020.</p>												
Reverse Alaska State Employees Association (GGU) 15 Hour Furlough												
1004 Gen Fund	SalAdj	5.4	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1061 CIP Rcpts		2.6										

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Finance (59)

RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
The Alaska State Employees Association (representing the general government unit) contractually required 15 hours of furlough for each permanent full-time employee in each year from July 1, 2016, to June 30, 2019. The furlough requirement was removed from the contract in FY2020.												
	Totals	11,272.0	5,833.1	23.0	5,370.9	45.0	0.0	0.0	0.0	50	0	0

Personal Services Expenditure Detail
Department of Administration

Scenario: FY2020 Governor (15610)
Component: Finance (59)
RDU: Centralized Administrative Services (13)

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
01-712X	Accountant IV	FT	A	GP	Juneau	99	20N	12.0		100,738	4,061	0	53,114	157,913	157,913
02-?056	Business Analyst III	FT	A	GG	Juneau	205	22C / D	12.0		86,478	3,486	0	48,213	138,177	0
02-?057	Business Analyst III	FT	A	GG	Juneau	205	22C / D	12.0		86,478	3,486	0	48,213	138,177	0
02-?058	Business Analyst III	FT	A	GG	Juneau	205	22C / D	12.0		86,478	3,486	0	48,213	138,177	0
02-?059	Business Systems Analyst	FT	A	GG	Juneau	205	20C / D	12.0		75,735	3,053	0	44,520	123,308	0
02-1007	Business Analyst II	FT	A	GP	Juneau	205	20D / E	12.0		76,695	3,092	0	44,850	124,637	124,637
02-2133	Database Specialist I	FT	A	KK	Juneau	99	20K	12.0		94,077	9,561	12,600	55,495	171,733	171,733
02-4001	Chf Acc Fin Ofc	FT	A	XE	Juneau	N05	27M / M	12.0		146,760	0	0	68,278	215,038	0
02-4004	Accountant IV	FT	A	GP	Juneau	205	20G / J	12.0		86,985	3,506	0	48,387	138,878	138,878
02-4005	Accountant IV	FT	A	SS	Juneau	99	20O	12.0		112,091	0	0	57,356	169,447	169,447
02-4010	State Accountant	FT	A	XE	Juneau	N05	24F / J	12.0		114,347	0	0	57,987	172,334	172,334
02-4011	Data Processing Mgr III	FT	A	SS	Juneau	99	24L / M	12.0		134,937	0	0	65,083	200,020	200,020
02-4012	Accountant III	FT	A	GP	Juneau	205	18F / G	12.0		73,728	2,972	0	43,831	120,531	120,531
02-4013	Accountant IV	FT	A	GP	Juneau	205	20J / K	12.0		90,564	3,651	0	49,617	143,832	143,832
02-4014	Accountant IV	FT	A	SS	Juneau	99	20L	12.0		100,339	0	0	53,317	153,656	153,656
02-4017	Accountant IV	FT	A	GP	Juneau	205	20F / G	12.0		83,550	3,368	0	47,206	134,124	134,124
02-4020	Payroll Specialist II	FT	A	KK	Juneau	205	18K	12.0		79,404	7,117	0	46,121	132,642	132,642
02-4021	Accountant III	FT	A	GP	Juneau	205	18A / B	12.0		61,539	2,481	0	39,641	103,661	103,661
02-4022	Human Resource Technician II	FT	A	KK	Juneau	205	14K	12.0		60,384	5,412	0	39,584	105,380	105,380
02-4023	Payroll Specialist II	FT	A	KK	Juneau	205	18E / F	12.0		74,267	6,656	0	44,356	125,279	125,279
02-4025	Payroll Specialist III	FT	A	KK	Juneau	205	20K	12.0		90,684	8,396	3,000	51,029	153,109	0
02-4026	Analyst/Programmer IV	FT	A	GP	Juneau	99	20O / P	12.0		102,022	4,113	0	53,555	159,690	159,690
02-4027	Business Analyst I	FT	A	GP	Juneau	205	18B / C	12.0		62,609	2,524	0	40,009	105,142	105,142
02-4029	Accounting Tech III	FT	A	GP	Juneau	205	16P	12.0		81,372	3,280	0	46,458	131,110	131,110
02-4030	Publications Spec III	FT	A	GP	Juneau	205	19L	12.0		87,444	3,525	0	48,545	139,514	139,514
02-4035	Payroll Manager	FT	A	KK	Juneau	205	22K / L	12.0		106,664	9,829	3,000	56,522	176,015	0
02-4036	Accountant IV	FT	A	GP	Juneau	205	20L	12.0		93,516	3,770	0	50,632	147,918	147,918
02-4038	Accountant IV	FT	A	GP	Juneau	205	20F / G	12.0		82,052	3,308	0	46,692	132,052	132,052
02-4039	Accounting Tech II	FT	A	GP	Juneau	205	14B / C	12.0		48,438	1,953	0	35,138	85,529	85,529
02-4040	Accountant V	FT	A	SS	Juneau	205	22F / J	12.0		104,337	0	0	54,691	159,028	159,028
02-4041	Accounting Tech III	FT	A	GP	Juneau	205	16A / B	12.0		54,053	2,179	0	37,068	93,300	93,300
02-4043	Human Resource Technician II	FT	A	KK	Juneau	205	14K	12.0		60,384	5,412	0	39,584	105,380	105,380
02-4044	Accounting Tech I	FT	A	GP	Juneau	205	12C / D	12.0		43,127	1,738	0	33,313	78,178	78,178
02-4050	Accountant III	FT	A	GP	Juneau	205	18G	12.0		73,728	2,972	0	43,831	120,531	120,531
02-4052	Payroll Specialist I	FT	A	KK	Juneau	205	16K	12.0		69,360	6,216	0	42,669	118,245	118,245
02-4074	Analyst/Programmer IV	FT	A	GP	Juneau	205	20A / B	12.0		71,042	2,864	0	42,907	116,813	116,813
02-4075	Business Analyst III	FT	A	SS	Juneau	99	22M / N	12.0		120,952	0	0	60,401	181,353	181,353

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 Administration

Scenario: FY2020 Governor (15610)
Component: Finance (59)
RDU: Centralized Administrative Services (13)

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
02-4078	Analyst/Programmer V	FT	A	KK	Juneau	205	22K	12.0		103,584	10,359	12,000	58,557	184,500	184,500
02-4081	Analyst/Programmer III	FT	A	GP	Juneau	205	18A / B	12.0		62,340	2,513	0	39,917	104,770	104,770
02-4082	Analyst/Programmer V	FT	A	GP	Juneau	99	22N / O	12.0		128,267	5,396	12,000	66,248	211,911	211,911
02-4085	Payroll Specialist I	FT	A	KK	Juneau	99	16L / M	12.0		74,181	6,648	0	44,326	125,155	125,155
02-4086	Administrative Officer II	FT	A	SS	Juneau	205	19F / J	12.0		85,509	0	0	48,220	133,729	133,729
02-4091	Accountant III	FT	A	GP	Juneau	99	18L	12.0		87,638	3,533	0	48,612	139,783	139,783
02-4093	Human Resource Technician II	FT	A	KK	Juneau	205	14C / D	12.0		52,041	4,664	0	36,717	93,422	0
02-4101	Business Analyst III	FT	A	KK	Juneau	205	22K / L	12.0		104,564	9,640	3,000	55,800	173,004	173,004
02-4105	Business Analyst II	FT	A	KK	Juneau	205	20F / J	12.0		85,988	7,976	3,000	49,415	146,379	146,379
02-4107	Business Analyst II	FT	A	KK	Juneau	205	20J	12.0		87,828	8,140	3,000	50,048	149,016	149,016
02-4111	Analyst/Programmer III	FT	A	GP	Juneau	205	18A / B	12.0		61,984	2,499	0	39,794	104,277	104,277
02-4114	Administrative Assistant II	FT	A	GP	Juneau	205	14A / B	12.0		46,794	1,886	0	34,573	83,253	83,253
11-0204	Accountant V	FT	A	GP	Juneau	205	22G	12.0		96,576	3,893	0	51,683	152,152	152,152
Total													Total Salary Costs:	4,254,652	
Positions													Total COLA:	194,614	
Full Time Positions:													Total Premium Pay::	51,600	
Part Time Positions:													Total Benefits:	2,410,336	
Non Permanent Positions:															
Positions in Component:													Total Pre-Vacancy:	6,911,202	
													Minus Vacancy Adjustment of 15.60%:	(1,078,102)	
Total Component Months: 600.0													Total Post-Vacancy:	5,833,100	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	5,833,100	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	5,735,779	4,841,035	82.99%
1005 General Fund/Program Receipts	422,546	356,632	6.11%
1007 Interagency Receipts	215,038	181,493	3.11%
1061 Capital Improvement Project Receipts	537,839	453,940	7.78%
Total PCN Funding:	6,911,202	5,833,100	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 Administration
Travel

Component: Finance (59)

Line Number	Line Name		FY2018 Actuals	FY2019 Management Plan
2000	Travel		10.8	23.0
Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
2000 Travel Detail Totals			10.8	23.0
2000	In-State Employee Travel	Transportation costs for travel relating to administration, training, conventions and meetings, boards and commissions	0.0	3.0
2002	Out of State Employee Travel	Transportation costs for staff travel out of state to national organization meetings, conferences, and training	10.8	20.0

Line Item Detail (1676)
Department of Administration
Services

Component: Finance (59)

Line Number	Line Name		FY2018 Actuals	FY2019 Management Plan
3000	Services		6,271.3	5,245.9
Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
3000 Services Detail Totals			6,271.3	5,245.9
3000	Education Services	Training, educational conferences, agency memberships, and employee tuition	9.5	16.2
3001	Financial Services	Accounting, auditing, management consulting and fees	75.7	75.0
3003	Information Technology	Software licensing and maintenance, training, and consulting	3,339.3	3,457.1
3004	Telecommunications	Local, long distance, and cellular telephone charges, television, data/network, telecommunication equipment, and other wireless charges from outside vendors	1.7	1.7
3005	Health Services	Fee for mandatory Patient-Centered Outcomes Research Institute (PCORI) due to the Affordable Care Act	35.2	55.0
3006	Delivery Services	Freight, courier services, and postage	0.5	0.5
3007	Advertising and Promotions	Advertising, promotions and legal notices	0.9	0.9
3008	Utilities	Electricity, heating fuel, water, sewage and disposal services	2.4	1.7
3009	Structure/Infrastructure/Land	Structure, infrastructure and land repairs, maintenance, rental, and leases	17.1	17.0
3010	Equipment/Machinery	Machinery, furniture and office equipment purchase, repairs,	4.6	4.6

Line Item Detail (1676)
Department of Administration
Services

Component: Finance (59)

Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
3000 Services Detail Totals			6,271.3	5,245.9
		maintenance, rentals, and leases		
3011	Other Services	Printing costs microfiche, comprehensive annual financial report, tax forms, warrants, and warrant envelopes	96.7	78.1
3011	Other Services		750.0	0.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Alaska Division of IT (3141) Enterprise Productivity Rate (EPR) computer services	654.8	451.5
3018	Inter-Agency Information Technology Telecommunications	Admin - Alaska Division of IT (3141) Enterprise Productivity Rate (EPR) telecommunications and telephone line services	72.6	72.5
3021	Inter-Agency Mail	Admin - Print Services (2333) Centralized mail services chargeback	9.1	9.1
3022	Inter-Agency Human Resources	Admin - Personnel (56) Human Resources services chargeback	23.6	23.6
3022	Inter-Agency Human Resources	Gov - Department-wide Human Resources services chargeback	195.9	0.0
3025	Inter-Agency Auditing	Legis - Department-wide Auditing services chargeback, and compliance audits	750.0	750.0
3026	Inter-Agency Insurance	Admin - Risk Management (71) Workers compensation and liability claims reimbursement	1.2	1.2
3027	Inter-Agency Financial	Admin - Finance (59) State payroll and accounting system chargeback	30.5	30.0
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Personnel (56) Americans with Disabilities Act (ADA) chargeback	0.1	0.1
3038	Inter-Agency Management/Consulting	Admin - Accounting (3134) Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	2.1	2.1
3038	Inter-Agency Management/Consulting	Admin - Administrative Services (46) Internal department cost allocation chargeback, desktop and information technology support, accounting and	66.2	66.0

Line Item Detail (1676)
Department of Administration
Services

Component: Finance (59)

Object Class		Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
			3000 Services Detail Totals	6,271.3	5,245.9
			procurement services		
3038	Inter-Agency Management/Consulting	Admin - Alaska Division of IT (3141)	Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	38.3	38.5
3038	Inter-Agency Management/Consulting	Admin - Office of the Commissioner (45)	Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	48.0	48.0
3038	Inter-Agency Management/Consulting	Admin - Purchasing (60)	Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	45.3	45.5

Line Item Detail (1676)
Department of Administration
Commodities

Component: Finance (59)

Line Number	Line Name		FY2018 Actuals	FY2019 Management Plan
4000	Commodities		35.3	45.0
Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
4000 Commodities Detail Totals			35.3	45.0
4000	Business	General business supplies such as office consumables, furniture, and computer equipment	35.3	45.0

Revenue Detail (1681)
Department of Administration

Component: Finance (59)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2018 Actuals	FY2019 Management Plan
5005 GF/Prgm (1005 GF/Prgm)			1,303.2	1,198.1
5120 Program Receipts - Other Revenue		Credit card rebate	1,303.2	1,198.1
5007 I/A Rcpts (1007 I/A Rcpts)			3,865.7	4,243.3
5301 Inter-Agency Receipts			39.5	0.0
5301 Inter-Agency Receipts	Admin - Accounting (3134)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	11.4	10.3
5301 Inter-Agency Receipts	Admin - Administrative Hearings (2771)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	2.6	2.4
5301 Inter-Agency Receipts	Admin - Administrative Services (46)	Integrated Resource Information Systems (IRIS) chargeback and audit services from Division of Legislative Audit	12.4	6.3
5301 Inter-Agency Receipts	Admin - AK Oil & Gas Conservation Comm (2010)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	8.2	7.4
5301 Inter-Agency Receipts	Admin - Alaska Public Offices Comm (70)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	1.3	1.2
5301 Inter-Agency Receipts	Admin - Business Transformation Office (3136)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	0.7	0.6
5301 Inter-Agency Receipts	Admin - E-Travel (2966)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	2.3	2.1
5301 Inter-Agency Receipts	Admin - Facilities (2429)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of	16.0	14.5

Revenue Detail (1681)
Department of Administration

Component: Finance (59)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2018 Actuals	FY2019 Management Plan
5301 Inter-Agency Receipts	Admin - Facilities Administration (2430)	Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	3.2	2.9
5301 Inter-Agency Receipts	Admin - Information Svc Fund (2549)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	57.2	51.8
5301 Inter-Agency Receipts	Admin - Labor Relations (58)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	1.5	1.4
5301 Inter-Agency Receipts	Admin - Lease Administration (2304)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	1.4	1.3
5301 Inter-Agency Receipts	Admin - Motor Vehicles (2348)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	20.3	18.4
5301 Inter-Agency Receipts	Admin - Office of Public Advocacy (43)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	26.2	23.7
5301 Inter-Agency Receipts	Admin - Office of the Commissioner (45)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	1.8	1.6
5301 Inter-Agency Receipts	Admin - Personnel (56)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	61.3	55.5
5301 Inter-Agency Receipts	Admin - Print Services (2333)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	2.5	2.3

Revenue Detail (1681)
Department of Administration

Component: Finance (59)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2018 Actuals	FY2019 Management Plan
5301 Inter-Agency Receipts	Admin - Public Defender Agency (1631)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	25.5	23.1
5301 Inter-Agency Receipts	Admin - Purchasing (60)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	7.3	6.6
5301 Inter-Agency Receipts	Admin - Retirement and Benefits (64)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	23.2	21.0
5301 Inter-Agency Receipts	Admin - Risk Management (71)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	2.7	2.4
5301 Inter-Agency Receipts	Admin - Violent Crimes Comp Board (2694)	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	1.2	1.1
5301 Inter-Agency Receipts	Commerce - Department-wide	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	72.5	86.7
5301 Inter-Agency Receipts	Correct - Department-wide	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	102.8	116.2
5301 Inter-Agency Receipts	Courts - Department-wide	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	67.8	67.8
5301 Inter-Agency Receipts	E&ED - Department-wide	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	157.0	130.1
5301 Inter-Agency Receipts	EnvCon - Department-wide	Integrated Resource Information	143.6	134.0

Revenue Detail (1681)
Department of Administration

Component: Finance (59)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2018 Actuals	FY2019 Management Plan
5301 Inter-Agency Receipts	FishGm - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	236.8	216.9
5301 Inter-Agency Receipts	Gov - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	16.8	23.0
5301 Inter-Agency Receipts	H&SS - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	719.2	673.5
5301 Inter-Agency Receipts	Labor - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	126.2	146.7
5301 Inter-Agency Receipts	Law - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	43.9	40.2
5301 Inter-Agency Receipts	Legis - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	50.0	51.4
5301 Inter-Agency Receipts	M&VA - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	81.5	101.6
5301 Inter-Agency Receipts	NatRes - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	178.0	190.1
5301 Inter-Agency Receipts	PubSaf - Department-wide	Systems (IRIS) Chargeback and audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	93.3	97.7

Revenue Detail (1681)
Department of Administration

Component: Finance (59)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2018 Actuals	FY2019 Management Plan
5301 Inter-Agency Receipts	Rev - Department-wide	audit services from Division of Legislative Audit Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	176.0	163.0
5301 Inter-Agency Receipts	Trans - Department-wide	Integrated Resource Information Systems (IRIS) Chargeback and audit services from Division of Legislative Audit	1,270.6	1,506.0
5301 Inter-Agency Receipts		Interagency receipt authority for the collection of potential reimbursable services agreements	0.0	240.5
6004 Gen Fund (1004 Gen Fund)			82.6	0.0
6046 General Fund - Prior Year Reimbursement Recovery			82.6	0.0

Inter-Agency Services (1682)
Department of Administration

Component: Finance (59)

				FY2018 Actuals	FY2019 Management Plan
Component Totals				1,937.7	1,538.1
With Department of Administration				991.8	788.1
With Office of the Governor				195.9	0.0
With Legislature				750.0	750.0
Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Alaska Division of IT (3141) Enterprise Productivity Rate (EPR) computer services	654.8	451.5	
3018	Inter-Agency Information Technology Telecommunications	Admin - Alaska Division of IT (3141) Enterprise Productivity Rate (EPR) telecommunications and telephone line services	72.6	72.5	
3021	Inter-Agency Mail	Admin - Print Services (2333) Centralized mail services chargeback	9.1	9.1	
3022	Inter-Agency Human Resources	Admin - Personnel (56) Human Resources services chargeback	23.6	23.6	
3022	Inter-Agency Human Resources	Gov - Department-wide Human Resources services chargeback	195.9	0.0	
3025	Inter-Agency Auditing	Legis - Department-wide Auditing services chargeback, and compliance audits	750.0	750.0	
3026	Inter-Agency Insurance	Admin - Risk Management (71) Workers compensation and liability claims reimbursement	1.2	1.2	
3027	Inter-Agency Financial	Admin - Finance (59) State payroll and accounting system chargeback	30.5	30.0	
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Personnel (56) Americans with Disabilities Act (ADA) chargeback	0.1	0.1	
3038	Inter-Agency Management/Consulting	Admin - Accounting (3134) Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	2.1	2.1	
3038	Inter-Agency Management/Consulting	Admin - Administrative Services (46) Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	66.2	66.0	

Inter-Agency Services (1682)
Department of Administration

Component: Finance (59)

Object Class		Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
3038	Inter-Agency Management/Consulting	Admin - Alaska Division of IT (3141)	Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	38.3	38.5
3038	Inter-Agency Management/Consulting	Admin - Office of the Commissioner (45)	Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	48.0	48.0
3038	Inter-Agency Management/Consulting	Admin - Purchasing (60)	Internal department cost allocation chargeback, desktop and information technology support, accounting and procurement services	45.3	45.5