

**State of Alaska**  
**FY2020 Governor's Operating Budget**

**Department of Revenue**  
**Tax Division**  
**Component Budget Summary**

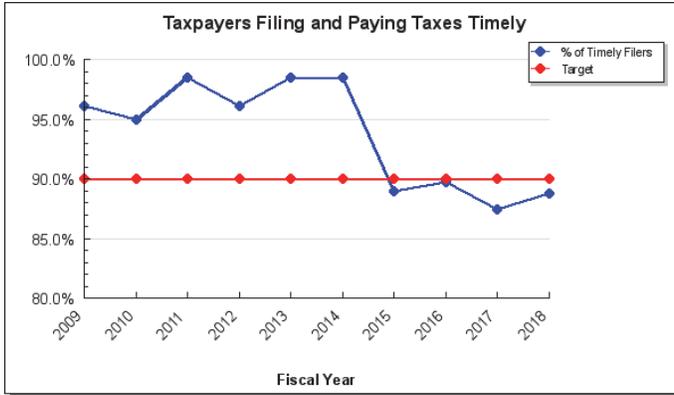
**Component: Tax Division**

**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**

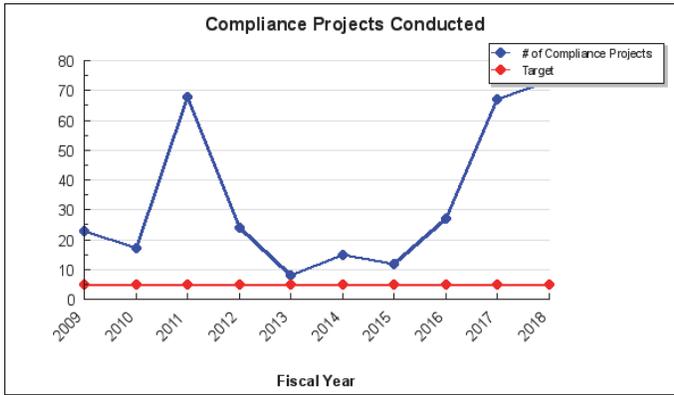
Target: Open 10 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

**2. Enforce charitable gaming statutes**

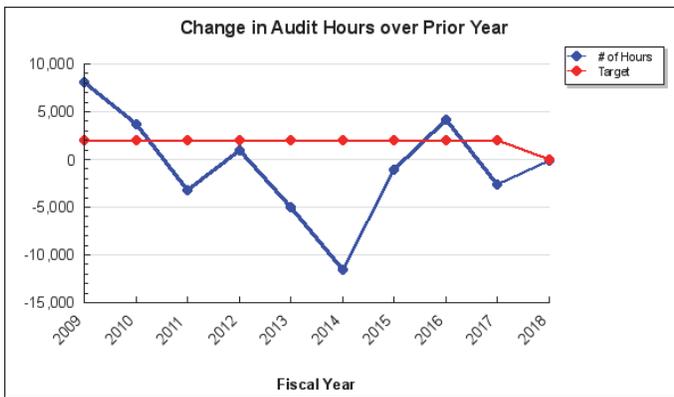
Target: Conduct 50 gaming inspections each year.



**3. Facilitate voluntary compliance**



**4. Increase number of audit hours**



**Major Component Accomplishments in 2018**

- 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.
- Began implementation changes to the Tax Revenue Management System for changes to the oil and gas production tax made in HB 111. The changes are significant and therefore the work carried over to FY 19.
- Collected our first full fiscal year of marijuana revenue. Total collections for FY 18 were \$11.1 million—around 80% of the revenue was paid in cash and the Division safely and successfully processed all of the cash in house.
- Continued to provide critical resources in support of project development regarding a gas line.

- Distributed shared taxes and fees of approximately \$51.4 million to 124 communities throughout Alaska.
- Carried the Governor's fingerprinting bill, which passed allowing the Tax Division and Child Support to be in compliance with the IRS's Publication 1075 that requires us to fingerprint employees as part of a background check.

### **Key Component Challenges**

- Recover from and replace key leadership staff after recent retirements and departures
- 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 nine 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 in 2015, outstanding credits are still allowed to be sold and transferred by their owners. We continue to 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.

### **Significant Changes in Results to be Delivered in FY2020**

- Oil and gas production audits will be closed a full year prior to the statute deadline.

### **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<br>Personal Services Information |                              |                    |                                |                   |
|---|------------------------------|--------------------|--------------------------------|-------------------|
| Authorized Positions                          |                              |                    | Personal Services Costs        |                   |
|   | FY2019<br>Management<br>Plan | FY2020<br>Governor |                                |                   |
| Full-time                                     | 107                          | 107                | Annual Salaries                | 8,834,291         |
| Part-time                                     | 0                            | 0                  | COLA                           | 244,232           |
| Nonpermanent                                  | 1                            | 1                  | Premium Pay                    | 0                 |
|   |                              |                    | Annual Benefits                | 5,033,713         |
|   |                              |                    | Less 6.81% Vacancy Factor      | (961,736)         |
|   |                              |                    | Lump Sum Premium Pay           | 0                 |
| <b>Totals</b>                                 | <b>108</b>                   | <b>108</b>         | <b>Total Personal Services</b> | <b>13,150,500</b> |

| 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 III             | 0         | 0         | 4      | 0      | 4     |
| Admin Operations Mgr I          | 0         | 0         | 1      | 0      | 1     |
| Administrative Assistant I      | 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 I                     | 1         | 0         | 0      | 0      | 1     |
| Audit Master                    | 3         | 0         | 0      | 0      | 3     |
| Chief,Revenue Economic Researc  | 0         | 0         | 1      | 0      | 1     |
| College Intern II               | 1         | 0         | 0      | 0      | 1     |
| Commercial Analyst              | 1         | 0         | 0      | 0      | 1     |
| Corporate Income Tax Audit I    | 2         | 0         | 0      | 0      | 2     |
| Corporate Income Tax Audit II   | 1         | 0         | 0      | 0      | 1     |
| Corporate Income Tax Audit III  | 2         | 0         | 1      | 0      | 3     |
| 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     |
| Investigator III                | 2         | 0         | 1      | 0      | 3     |
| Investigator IV                 | 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 I     | 1         | 0         | 0      | 0      | 1     |
| Oil & Gas Revenue Auditor II    | 1         | 0         | 0      | 0      | 1     |
| Oil & Gas Revenue Auditor III   | 8         | 0         | 0      | 0      | 8     |
| Oil & Gas Revenue Auditor IV    | 3         | 0         | 0      | 0      | 3     |
| Oil & Gas Revenue Specialist    | 1         | 0         | 0      | 0      | 1     |
| Petroleum Economist II          | 2         | 0         | 1      | 0      | 3     |
| 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     |

| <b>Position Classification Summary</b> |                  |                  |               |               |              |
|--|------------------|------------------|---------------|---------------|--------------|
| <b>Job Class Title</b>                 | <b>Anchorage</b> | <b>Fairbanks</b> | <b>Juneau</b> | <b>Others</b> | <b>Total</b> |
| 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                 | 3                | 0                | 0             | 0             | 3            |
| State Petro Prop Assess                | 1                | 0                | 0             | 0             | 1            |
| Systems Programmer I                   | 1                | 0                | 1             | 0             | 2            |
| Systems Programmer II                  | 0                | 0                | 3             | 0             | 3            |
| Tax Auditor I                          | 0                | 0                | 2             | 0             | 2            |
| Tax Auditor III                        | 6                | 0                | 1             | 0             | 7            |
| Tax Auditor IV                         | 3                | 0                | 0             | 0             | 3            |
| Tax Technician I                       | 0                | 0                | 1             | 0             | 1            |
| Tax Technician II                      | 1                | 0                | 1             | 0             | 2            |
| Tax Technician III                     | 6                | 0                | 6             | 0             | 12           |
| Tax Technician IV                      | 2                | 0                | 1             | 0             | 3            |
| <b>Totals</b>                          | <b>67</b>        | <b>0</b>         | <b>41</b>     | <b>0</b>      | <b>108</b>   |

**Component Detail All Funds**  
**Department of Revenue**

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

Non-Formula Component

|                                   | <b>FY2018 Actuals</b> | <b>FY2019 Conference Committee</b> | <b>FY2019 Authorized</b> | <b>FY2019 Management Plan</b> | <b>FY2020 Governor</b> | <b>FY2019 Management Plan vs FY2020 Governor</b> |              |  |
|-----------------------------------|-----------------------|------------------------------------|--------------------------|-------------------------------|------------------------|--|--------------|--|
| 71000 Personal Services           | 11,756.8              | 12,970.7                           | 12,872.6                 | 12,646.5                      | 13,150.5               | 504.0  | 4.0%         |  |
| 72000 Travel                      | 63.7                  | 100.0                              | 100.0                    | 90.0                          | 80.0                   | -10.0  | -11.1%       |  |
| 73000 Services                    | 2,084.4               | 2,136.4                            | 2,166.2                  | 2,402.3                       | 3,883.0                | 1,480.7  | 61.6%        |  |
| 74000 Commodities                 | 108.0                 | 90.0                               | 90.0                     | 90.0                          | 90.0                   | 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%         |  |
| <b>Totals</b>                     | <b>14,012.9</b>       | <b>15,297.1</b>                    | <b>15,228.8</b>          | <b>15,228.8</b>               | <b>17,203.5</b>        | <b>1,974.7</b>                                   | <b>13.0%</b> |  |
| <b>Fund Sources:</b>              |                       |                                    |                          |                               |                        |  |              |  |
| 1004 Gen Fund (UGF)               | 13,044.6              | 13,442.2                           | 13,472.0                 | 13,472.0                      | 15,419.0               | 1,947.0  | 14.5%        |  |
| 1005 GF/Prgm (DGF)                | 771.0                 | 791.0                              | 791.0                    | 791.0                         | 805.8                  | 14.8   | 1.9%         |  |
| 1007 I/A Rcpts (Other)            | 8.2                   | 0.0                                | 0.0                      | 0.0                           | 0.0                    | 0.0  | 0.0%         |  |
| 1061 CIP Rcpts (Other)            | 95.0                  | 969.4                              | 871.3                    | 871.3                         | 880.8                  | 9.5  | 1.1%         |  |
| 1105 PFund Rcpt (Other)           | 94.1                  | 94.5                               | 94.5                     | 94.5                          | 97.9                   | 3.4  | 3.6%         |  |
| <b>Unrestricted General (UGF)</b> | <b>13,044.6</b>       | <b>13,442.2</b>                    | <b>13,472.0</b>          | <b>13,472.0</b>               | <b>15,419.0</b>        | <b>1,947.0</b>                                   | <b>14.5%</b> |  |
| <b>Designated General (DGF)</b>   | <b>771.0</b>          | <b>791.0</b>                       | <b>791.0</b>             | <b>791.0</b>                  | <b>805.8</b>           | <b>14.8</b>                                      | <b>1.9%</b>  |  |
| <b>Other Funds</b>                | <b>197.3</b>          | <b>1,063.9</b>                     | <b>965.8</b>             | <b>965.8</b>                  | <b>978.7</b>           | <b>12.9</b>                                      | <b>1.3%</b>  |  |
| <b>Federal Funds</b>              | <b>0.0</b>            | <b>0.0</b>                         | <b>0.0</b>               | <b>0.0</b>                    | <b>0.0</b>             | <b>0.0</b>                                       | <b>0.0%</b>  |  |
| <b>Positions:</b>                 |                       |                                    |                          |                               |                        |  |              |  |
| Permanent Full Time               | 108                   | 107                                | 107                      | 107                           | 107                    | 0  | 0.0%         |  |
| Permanent Part Time               | 0                     | 0                                  | 0                        | 0                             | 0                      | 0  | 0.0%         |  |
| Non Permanent                     | 0                     | 0                                  | 0                        | 1                             | 1                      | 0  | 0.0%         |  |

**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 FY2019 Conference Committee To FY2019 Authorized *****  |            |          |                   |        |          |             |                |                  |               |           |     |    |
| <b>FY2019 Conference Committee</b>   |            |          |                   |        |          |             |                |                  |               |           |     |    |
|  | ConfCom    | 15,297.1 | 12,970.7          | 100.0  | 2,136.4  | 90.0        | 0.0            | 0.0              | 0.0           | 107       | 0   | 0  |
| 1004 Gen Fund  |            | 13,442.2 |                   |        |          |             |                |                  |               |           |     |    |
| 1005 GF/Prgm   |            | 791.0    |                   |        |          |             |                |                  |               |           |     |    |
| 1061 CIP Rcpts   |            | 969.4    |                   |        |          |             |                |                  |               |           |     |    |
| 1105 PFund Rcpt  |            | 94.5     |                   |        |          |             |                |                  |               |           |     |    |
| <b>Advertising and Promotion of the Permanent Fund Dividend Raffle (Sec25b Ch19 SLA2018 P32 L14)</b>   |            |          |                   |        |          |             |                |                  |               |           |     |    |
|  | Cntngt     | 25.0     | 0.0               | 0.0    | 25.0     | 0.0         | 0.0            | 0.0              | 0.0           | 0         | 0   | 0  |
| 1004 Gen Fund  |            | 25.0     |                   |        |          |             |                |                  |               |           |     |    |
| <p>An education endowment fund and the dividend raffle fund was created; relating to the definition of "gambling"; relating to the investment, appropriation, and administration of the public school trust fund; authorizing donations from the permanent fund dividend for educational purposes and to enter the permanent fund dividend raffle; relating to transfers from the dividend raffle fund and the education endowment fund; relating to the duties of the Department of Revenue;.</p> <p>The appropriations made in sec. 25 of this Act are contingent on the passage by the Thirtieth Alaska State Legislature in the Second Regular Session and enactment into law of a bill establishing a permanent fund dividend raffle.</p> <p>Sec8 pg6 ln6 of HB213 establishes the education endowment fund.<br/>           Sec8 pg7 ln4 of HB213 establishes the dividend raffle fund.</p>   |            |          |                   |        |          |             |                |                  |               |           |     |    |
| <b>Crim Hist Check: St Employees/Contractors Ch25 SLA2018 (HB219) (Sec2 Ch17 SLA2018 P43 L25 (HB286))</b>  |            |          |                   |        |          |             |                |                  |               |           |     |    |
|  | FisNot     | 4.8      | 0.0               | 0.0    | 4.8      | 0.0         | 0.0            | 0.0              | 0.0           | 0         | 0   | 0  |
| 1004 Gen Fund  |            | 4.8      |                   |        |          |             |                |                  |               |           |     |    |
| <p>This bill authorizes state agencies that receive Federal Tax Information (FTI) to undergo federal background checks as now required in IRS Publication 1075. Background checks would be conducted on all current and new employees at a cost of \$47 for each completed investigation. Employees are fingerprinted and matched against an FBI database, which in turn produces information on municipal, state, and federal criminal history as available. The state statutory language change is required for the FBI to allow the background check of individual employees for this purpose. An updated background check will also be required every ten years.</p> <p>The Tax Division estimates that 102 employees will be fingerprinted in the first year, and approximately 10 employees in subsequent years. The Tax Division uses FTI to ensure compliance for corporate income tax, motor fuel tax, tobacco tax, and mining tax. It provides an auditing tool that can assist in confirming that the correct amount of tax is paid to the State of Alaska. The loss of FTI could impede audits and possibly allow businesses to escape paying the full amount of taxes due. In addition, FTI is a valuable source of data that can be used to project revenues from new taxes based on income.</p> |            |          |                   |        |          |             |                |                  |               |           |     |    |
| <b>Shared Services of Alaska and Information Technology Centralization Savings</b>   |            |          |                   |        |          |             |                |                  |               |           |     |    |
|  | Unalloc    | -98.1    | -98.1             | 0.0    | 0.0      | 0.0         | 0.0            | 0.0              | 0.0           | 0         | 0   | 0  |
| 1061 CIP Rcpts   |            | -98.1    |                   |        |          |             |                |                  |               |           |     |    |

The Shared Services organization began in FY2018 and provides back-office administrative functions common to all state agencies. This organization model

**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      |          |
| builds a smarter Alaska by reducing administrative costs, improving service quality, and enabling the effective delivery of front-line state services.  |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| The Office of Information Technology (OIT) was formed in accordance with Administrative Order 284, and is in the process of adopting best practices and centralizing the organization of information technology (IT) resources statewide. This organizational model builds a smarter Alaska by reducing overall IT costs, strengthening IT functions, and maximizing efficiency.  |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| The FY2019 budget included a statewide unallocated reduction to reflect savings achievable as a result of these efficiency efforts. An initial distribution of the savings has been made at the start of FY2019. The remaining savings will be distributed through the year as areas of efficiency continue to be identified.   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| <b>Subtotal</b>   |            | <b>15,228.8</b> | <b>12,872.6</b>   | <b>100.0</b> | <b>2,166.2</b> | <b>90.0</b> | <b>0.0</b>     | <b>0.0</b>       | <b>0.0</b>    | <b>107</b> | <b>0</b> | <b>0</b> |
| ***** <b>Changes From FY2019 Authorized To FY2019 Management Plan</b> *****   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| <b>Align Authority to Reallocate for Spending Plan</b>  |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| LIT   |            | 0.0             | -226.1            | -10.0        | 236.1          | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 0        |
| Authorization adjusted to align with FY17 actuals and spending plan. In order to use the funds as intended, the funds are being adjusted to the correct expenditure line.   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| <b>Add Non-Permanent Intern</b>   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| PosAdj  |            | 0.0             | 0.0               | 0.0          | 0.0            | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 1        |
| Each year the Tax Division employs a non-permanent college intern in the Economic Research Group to assist with publication of the Fall Revenue Sources Book. In the past, this position has been absorbed by the vacancy factor in personal services. Given the consistency of this position being part of the Personal Service expenses, it is being added as an anticipated expense.   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| <b>Subtotal</b>   |            | <b>15,228.8</b> | <b>12,646.5</b>   | <b>90.0</b>  | <b>2,402.3</b> | <b>90.0</b> | <b>0.0</b>     | <b>0.0</b>       | <b>0.0</b>    | <b>107</b> | <b>0</b> | <b>1</b> |
| ***** <b>Changes From FY2019 Management Plan To FY2020 Governor</b> *****   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| <b>Reverse Advertising and Promotion of the Permanent Fund Dividend Raffle (Sec25b Ch19 SLA2018 P32 L14)</b>  |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| OTI   |            | -25.0           | 0.0               | 0.0          | -25.0          | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 0        |
| 1004 Gen Fund   |            | -25.0           |                   |              |                |             |                |                  |               |            |          |          |
| Reverse language section transaction from the base budget relating to advertising and promotion of the Permanent Fund Dividend.   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| <b>Reverse Crim Hist Check: St Employees/Contractors Ch25 SLA2018 (HB219) (Sec2 Ch17 SLA2018 P43 L25 (HB286))</b>   |            |                 |                   |              |                |             |                |                  |               |            |          |          |
| FNOTI   |            | -4.3            | 0.0               | 0.0          | -4.3           | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 0        |
| 1004 Gen Fund   |            | -4.3            |                   |              |                |             |                |                  |               |            |          |          |
| This bill authorized state agencies that receive Federal Tax Information (FTI) to undergo federal background checks as now required in IRS Publication 1075. Background checks are conducted on all current and new employees at a cost of \$47 for each completed investigation. Employees are fingerprinted and matched against an FBI database, which in turn produces information on municipal, state, and federal criminal history as available. An updated background check is also required every ten years. |            |                 |                   |              |                |             |                |                  |               |            |          |          |

**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 |    |
| <b>Maintenance and Support Costs for Tax Revenue Management System</b> |            |         |                   |        |          |             |                |                  |               |           |     |    |
|  | Inc        | 1,650.0 | 0.0               | 0.0    | 1,650.0  | 0.0         | 0.0            | 0.0              | 0.0           | 0         | 0   | 0  |
| 1004 Gen Fund  |            | 1,650.0 |                   |        |          |             |                |                  |               |           |     |    |

The Tax Division utilizes the Tax Revenue Management System (TRMS) software to conduct much of its core mission. Key processes include: an outward facing website for taxpayers to file tax returns and applications electronically; automatic processing of applications and tax returns; automatic assessment of penalties and interest for late filing and paying of returns; automatic flagging for audit of returns when certain criteria are met; the ability to run detailed reports; and more. It is also the database in which taxpayers submit files as well as state generated communications and audit documents are interlinked.

TRMS was originally paid for by a \$34.7M appropriation in 2011 (FY12 capital budget). That appropriation covered the cost of designing and implementing the system for the initial five years through FY17. It was known at the time of initial procurement that the system would require ongoing maintenance and support that was not covered by the original appropriation, nor was there an increment added to the Tax Division's budget to cover those ongoing costs. By using the savings from recent high vacancy rates, plus two smaller fiscal note appropriations for implementing oil and gas tax credit legislation (HB247 in 2016, HB111 in 2017), the Tax Division has been able to cover the maintenance costs and support through FY19.

TRMS has allowed the Tax Division to more readily absorb the cuts of 22 positions from its budget since its implementation. TRMS has automated work that used to be done manually. Another cost benefit of the system is that the Tax Division was able to add an entire new tax type—the excise tax on marijuana—without adding any new staff. Without TRMS, the Tax Division would have required a minimum of two new employees to administer this labor-intensive tax type.

The increment of \$1.65m is broken down as follows:

Software Licensing: \$900k  
 Support Staff: \$750k

TRMS support staff provide onsite programming, including fixes, updates, and small changes (e.g., updating the system for statutory changes to tax rates). The TRMS team currently has over 350 separate system fix/change requests in their queue. The recommended number of support staff to support a system of Tax Division's size is 4 (this number was arrived at in speaking to other states utilizing the same system). The system cannot be maintained with less than 2 support staff, who will keep the system operating and make necessary changes (e.g., updating corporate income tax forms to conform to federal law changes).

If an increment is not received, the Tax Division will not be able to maintain TRMS. Over time, the system will become unusable—as changes are needed and cannot be made, or errors enter the system (e.g., a server update by OIT causes the TRMS interface with IRIS to go down). Even a brief interruption in service could be a major issue for the state. If there was an interruption on a major filing due date, it could affect thousands of taxpayers (e.g., October 15 is the largest corporate tax return filing due date and there are 17,000 corporate filers in Alaska). If the TRMS system goes down, the Tax Division would be unable to fulfill its mission—even if its 22 positions were restored. The Tax Division is reliant on TRMS since it contains all of the taxpayers' filing and payment history and allows taxpayers to file returns electronically. Without a working system, the Tax Division could not process a paper return. The General Fund would be impacted, as automatic assessments of penalties and interest and automatic corrections to filing errors would no longer be possible. To fulfill its mission, the Tax Division must maintain the TRMS system. Additionally, the Departments of Fish & Game and Law both utilize TRMS for several of their own services and would also suffer from an interruption in service.

The software license fee of \$900k must be paid in order to utilize the centralized services of the contractor to keep the system operational. The Tax Division would be in short-term jeopardy without any centralized support.

**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      |          |
| <b>Reverse Supervisory Unit 15 Hour Furlough Reduction</b>  |            |                 |                   |             |                |             |                |                  |               |            |          |          |
|   | 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             |                   |             |                |             |                |                  |               |            |          |          |
| <b>Align Authority to Reallocate for Spending Plan</b>  |            |                 |                   |             |                |             |                |                  |               |            |          |          |
|   | LIT        | 0.0             | 150.0             | -10.0       | -140.0         | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 0        |
| Authorization adjusted to align with FY20 spending plan. In order to use the funds as intended, the funds are being adjusted to the correct expenditure line.   |            |                 |                   |             |                |             |                |                  |               |            |          |          |
| <b>FY2020 Salary Adjustments - GGU, CEA, TEAME</b>  |            |                 |                   |             |                |             |                |                  |               |            |          |          |
|   | SalAdj     | 318.9           | 318.9             | 0.0         | 0.0            | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 0        |
| 1004 Gen Fund   |            | 293.7           |                   |             |                |             |                |                  |               |            |          |          |
| 1005 GF/Prgm  |            | 13.6            |                   |             |                |             |                |                  |               |            |          |          |
| 1061 CIP Rcpts  |            | 8.4             |                   |             |                |             |                |                  |               |            |          |          |
| 1105 PFund Rcpt   |            | 3.2             |                   |             |                |             |                |                  |               |            |          |          |
| FY2020 Salary Adjustments - GGU, CEA, TEAME: \$318.9  |            |                 |                   |             |                |             |                |                  |               |            |          |          |
| FY2020 GGU HI from \$1432 to \$1530: \$91.1   |            |                 |                   |             |                |             |                |                  |               |            |          |          |
| FY2020 GGU 3% COLA: \$227.8   |            |                 |                   |             |                |             |                |                  |               |            |          |          |
| <b>Reverse Alaska State Employees Association (GGU) 15 Hour Furlough</b>  |            |                 |                   |             |                |             |                |                  |               |            |          |          |
|   | SalAdj     | 24.8            | 24.8              | 0.0         | 0.0            | 0.0         | 0.0            | 0.0              | 0.0           | 0          | 0        | 0        |
| 1004 Gen Fund   |            | 23.7            |                   |             |                |             |                |                  |               |            |          |          |
| 1005 GF/Prgm  |            | 0.2             |                   |             |                |             |                |                  |               |            |          |          |
| 1061 CIP Rcpts  |            | 0.7             |                   |             |                |             |                |                  |               |            |          |          |
| 1105 PFund Rcpt   |            | 0.2             |                   |             |                |             |                |                  |               |            |          |          |
| 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. |            |                 |                   |             |                |             |                |                  |               |            |          |          |
| <b>Totals</b>   |            | <b>17,203.5</b> | <b>13,150.5</b>   | <b>80.0</b> | <b>3,883.0</b> | <b>90.0</b> | <b>0.0</b>     | <b>0.0</b>       | <b>0.0</b>    | <b>107</b> | <b>0</b> | <b>1</b> |

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2020 Governor (15610)  
**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          | 18A          | 12.0        |               | 60,204          | 2,432 | 0           | 39,369          | 102,005     | 102,005    |
| 04-0021 | Chief,Revenue Economic Researc | FT          | A           | SS        | Juneau    | 205          | 26K          | 12.0        |               | 140,844         | 0     | 0           | 67,188          | 208,032     | 208,032    |
| 04-1035 | Analyst/Programmer V           | FT          | A           | SS        | Juneau    | 205          | 22K          | 12.0        |               | 110,484         | 0     | 0           | 57,146          | 167,630     | 83,815     |
| 04-1145 | Accounting Tech III            | FT          | A           | GP        | Juneau    | 205          | 16B / C      | 12.0        |               | 54,941          | 2,220 | 0           | 37,544          | 94,705      | 94,705     |
| 04-2004 | Tax Technician III             | FT          | A           | GP        | Juneau    | 205          | 14C / D      | 12.0        |               | 48,712          | 1,968 | 0           | 35,384          | 86,064      | 0          |
| 04-2005 | Tax Auditor I                  | FT          | A           | GP        | Juneau    | 205          | 16B / C      | 12.0        |               | 55,086          | 2,226 | 0           | 37,594          | 94,906      | 94,906     |
| 04-2006 | Tax Auditor IV                 | FT          | A           | GP        | Anchorage | 200          | 22J          | 12.0        |               | 95,796          | 3,871 | 0           | 51,712          | 151,379     | 151,379    |
| 04-2095 | Tax Technician III             | FT          | A           | GP        | Juneau    | 205          | 14A          | 12.0        |               | 45,504          | 1,839 | 0           | 34,271          | 81,614      | 81,614     |
| 04-2097 | Accounting Tech III            | FT          | A           | GP        | Juneau    | 205          | 16A          | 12.0        |               | 52,260          | 2,112 | 0           | 36,614          | 90,986      | 90,986     |
| 04-3001 | Deputy Director, Tax Division  | FT          | A           | XE        | Anchorage | N00          | 27K          | 12.0        |               | 131,112         | 0     | 0           | 64,156          | 195,268     | 195,268    |
| 04-3007 | Administrative Officer I       | FT          | A           | SS        | Juneau    | 205          | 17C / D      | 12.0        |               | 68,226          | 0     | 0           | 42,491          | 110,717     | 110,717    |
| 04-3021 | Accountant IV                  | FT          | A           | SS        | Juneau    | 205          | 20A          | 12.0        |               | 76,536          | 0     | 0           | 45,373          | 121,909     | 0          |
| 04-3022 | Revenue Audit Supvr I          | FT          | A           | SS        | Juneau    | 205          | 24L          | 12.0        |               | 130,584         | 0     | 0           | 64,117          | 194,701     | 194,701    |
| 04-3026 | Tax Technician III             | FT          | A           | GP        | Juneau    | 205          | 14J          | 12.0        |               | 58,296          | 2,355 | 0           | 38,707          | 99,358      | 99,358     |
| 04-3027 | Revenue Audit Supvr II         | FT          | A           | SS        | Anchorage | 200          | 25O          | 12.0        |               | 147,120         | 0     | 0           | 68,980          | 216,100     | 216,100    |
| 04-3028 | Program Coordinator II         | FT          | A           | SS        | Juneau    | 99           | 20M / N      | 12.0        |               | 106,381         | 0     | 0           | 55,723          | 162,104     | 162,104    |
| 04-3031 | Tax Auditor I                  | FT          | A           | GP        | Juneau    | 205          | 16A / B      | 12.0        |               | 53,238          | 2,151 | 0           | 36,953          | 92,342      | 92,342     |
| 04-3036 | Tax Technician IV              | FT          | A           | SS        | Juneau    | 205          | 16C / D      | 12.0        |               | 64,495          | 0     | 0           | 41,197          | 105,692     | 105,692    |
| 04-3038 | Tax Technician III             | FT          | A           | GP        | Juneau    | 205          | 14A / B      | 12.0        |               | 45,891          | 1,854 | 0           | 34,405          | 82,150      | 82,150     |
| 04-3040 | Office Assistant II            | FT          | A           | GP        | Juneau    | 205          | 10F / G      | 12.0        |               | 41,831          | 1,690 | 0           | 32,997          | 76,518      | 76,518     |
| 04-3041 | Tax Technician I               | FT          | A           | GP        | Juneau    | 205          | 10A / B      | 12.0        |               | 35,564          | 1,437 | 0           | 30,824          | 67,825      | 67,825     |
| 04-3045 | Tax Technician III             | FT          | A           | GP        | Juneau    | 205          | 14B / C      | 12.0        |               | 47,184          | 1,906 | 0           | 34,854          | 83,944      | 83,944     |
| 04-3047 | Director, Tax Division         | FT          | A           | XE        | Juneau    | N05          | 27E / F      | 12.0        |               | 126,987         | 0     | 0           | 62,725          | 189,712     | 189,712    |
| 04-3048 | Corporate Income Tax Audit III | FT          | A           | GP        | Anchorage | 200          | 22F / G      | 12.0        |               | 90,760          | 3,667 | 0           | 49,966          | 144,393     | 144,393    |
| 04-3049 | Oil & Gas Revenue Auditor III  | FT          | A           | GP        | Anchorage | 200          | 22D / E      | 12.0        |               | 83,546          | 3,376 | 0           | 47,464          | 134,386     | 30,801     |
| 04-3052 | Revenue Appeals Supervisor     | FT          | A           | SS        | Anchorage | 99           | 26N / O      | 12.0        |               | 157,252         | 0     | 0           | 71,872          | 229,124     | 229,124    |
| 04-3068 | Income & Excise Tax Specialist | FT          | A           | GP        | Anchorage | 200          | 25A / B      | 12.0        |               | 93,708          | 3,786 | 0           | 50,988          | 148,482     | 148,482    |
| 04-3077 | Tax Auditor III                | FT          | A           | GP        | Anchorage | 200          | 20F / G      | 12.0        |               | 78,450          | 3,170 | 0           | 45,697          | 127,317     | 127,317    |
| 04-3078 | Tax Technician III             | FT          | A           | GP        | Anchorage | 200          | 14K / L      | 12.0        |               | 59,107          | 2,388 | 0           | 38,989          | 100,484     | 100,484    |
| 04-3080 | Tax Technician II              | FT          | A           | GP        | Anchorage | 200          | 12A / B      | 12.0        |               | 38,415          | 1,552 | 0           | 31,813          | 71,780      | 71,780     |
| 04-3084 | Microfilm/Imaging Oper I       | FT          | A           | GP        | Juneau    | 205          | 10D / E      | 12.0        |               | 39,208          | 1,584 | 0           | 32,088          | 72,880      | 72,880     |
| 04-3088 | Corporate Income Tax Audit IV  | FT          | A           | GP        | Anchorage | 99           | 24M          | 12.0        |               | 121,838         | 4,923 | 0           | 60,744          | 187,505     | 187,505    |

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:** FY2020 Governor (15610)  
**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 |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|-------|-------------|-----------------|-------------|------------|
| 04-3091 | Office Assistant II            | FT          | A           | GP        | Juneau    | 205          | 10C / D      | 12.0        |               | 38,516          | 1,556 | 0           | 31,848          | 71,920      | 71,920     |
| 04-3097 | Microfilm/Imaging Oper II      | FT          | A           | GP        | Juneau    | 205          | 12L          | 12.0        |               | 54,036          | 2,183 | 0           | 37,230          | 93,449      | 93,449     |
| 04-3098 | Accountant III                 | FT          | A           | GP        | Juneau    | 205          | 18A / B      | 12.0        |               | 61,984          | 2,504 | 0           | 39,986          | 104,474     | 0          |
| 04-3201 | Systems Programmer I           | FT          | A           | GP        | Juneau    | 205          | 20A / B      | 12.0        |               | 69,967          | 2,827 | 0           | 42,755          | 115,549     | 115,549    |
| 04-3224 | Admin Operations Mgr I         | FT          | A           | SS        | Juneau    | 205          | 22B / C      | 12.0        |               | 98,856          | 0     | 0           | 53,114          | 151,970     | 151,970    |
| 04-3228 | Tax Auditor IV                 | FT          | A           | GP        | Anchorage | 200          | 22G          | 12.0        |               | 91,980          | 3,716 | 0           | 50,389          | 146,085     | 146,085    |
| 04-3230 | Appraiser I                    | FT          | A           | GP        | Anchorage | 200          | 16A / B      | 12.0        |               | 50,939          | 2,058 | 0           | 36,156          | 89,153      | 89,153     |
| 04-3233 | Tax Technician IV              | FT          | A           | SS        | Anchorage | 200          | 16B / C      | 12.0        |               | 57,605          | 0     | 0           | 38,808          | 96,413      | 96,413     |
| 04-3239 | Tax Auditor III                | FT          | A           | GP        | Anchorage | 200          | 20A / B      | 12.0        |               | 66,126          | 2,672 | 0           | 41,423          | 110,221     | 110,221    |
| 04-3240 | Corporate Income Tax Audit IV  | FT          | A           | GP        | Anchorage | 200          | 24K          | 12.0        |               | 113,736         | 4,595 | 0           | 57,934          | 176,265     | 176,265    |
| 04-3244 | Systems Programmer II          | FT          | A           | GP        | Juneau    | 205          | 22K          | 12.0        |               | 103,848         | 4,196 | 0           | 54,505          | 162,549     | 0          |
| 04-3245 | Tax Auditor III                | FT          | A           | GP        | Juneau    | 205          | 20A / B      | 12.0        |               | 71,257          | 2,879 | 0           | 43,202          | 117,338     | 117,338    |
| 04-3246 | Tax Technician III             | FT          | A           | GP        | Anchorage | 200          | 14J / K      | 12.0        |               | 56,274          | 2,274 | 0           | 38,006          | 96,554      | 96,554     |
| 04-3248 | Tax Technician II              | FT          | A           | GP        | Juneau    | 205          | 12A / B      | 12.0        |               | 40,542          | 1,638 | 0           | 32,550          | 74,730      | 74,730     |
| 04-3249 | Investigator III               | FT          | A           | GP        | Anchorage | 200          | 18D / E      | 12.0        |               | 63,954          | 2,584 | 0           | 40,670          | 107,208     | 107,208    |
| 04-3250 | Tax Technician III             | FT          | A           | GP        | Anchorage | 200          | 14B / C      | 12.0        |               | 46,005          | 1,859 | 0           | 34,445          | 82,309      | 82,309     |
| 04-3251 | Tax Technician III             | FT          | A           | GP        | Anchorage | 200          | 14A / B      | 12.0        |               | 43,701          | 1,766 | 0           | 33,646          | 79,113      | 79,113     |
| 04-3252 | Corporate Income Tax Audit IV  | FT          | A           | GP        | Anchorage | 200          | 24B / C      | 12.0        |               | 91,126          | 3,682 | 0           | 50,093          | 144,901     | 144,901    |
| 04-3254 | Revenue Audit Supvr II         | FT          | A           | SS        | Anchorage | 200          | 25F / J      | 12.0        |               | 121,780         | 0     | 0           | 61,064          | 182,844     | 182,844    |
| 04-3256 | Investigator III               | FT          | A           | GP        | Anchorage | 99           | 18M          | 12.0        |               | 80,837          | 3,266 | 0           | 46,525          | 130,628     | 130,628    |
| 04-3259 | Corporate Income Tax Audit IV  | FT          | A           | GP        | Anchorage | 200          | 24J / K      | 12.0        |               | 110,756         | 4,475 | 0           | 56,900          | 172,131     | 172,131    |
| 04-3261 | Corporate Income Tax Audit III | FT          | A           | GP        | Anchorage | 200          | 22G / J      | 12.0        |               | 94,206          | 3,806 | 0           | 51,161          | 149,173     | 149,173    |
| 04-3262 | Oil & Gas Revenue Auditor IV   | FT          | A           | GP        | Anchorage | 200          | 24A / B      | 12.0        |               | 87,176          | 3,522 | 0           | 48,723          | 139,421     | 139,421    |
| 04-3263 | Oil & Gas Revenue Auditor III  | FT          | A           | GP        | Anchorage | 200          | 22C / D      | 12.0        |               | 81,152          | 3,279 | 0           | 46,634          | 131,065     | 131,065    |
| 04-3264 | Tax Technician III             | FT          | A           | GP        | Anchorage | 200          | 14E / F      | 12.0        |               | 51,326          | 2,074 | 0           | 36,290          | 89,690      | 89,690     |
| 04-3265 | Revenue Appeals Officer II     | FT          | A           | GP        | Anchorage | 200          | 25J / K      | 12.0        |               | 119,070         | 4,811 | 0           | 59,784          | 183,665     | 183,665    |
| 04-3266 | Tax Auditor IV                 | FT          | A           | GP        | Anchorage | 200          | 22G          | 12.0        |               | 91,980          | 3,716 | 0           | 50,389          | 146,085     | 146,085    |
| 04-3267 | Accounting Tech III            | FT          | A           | GP        | Juneau    | 205          | 16F / G      | 12.0        |               | 64,488          | 2,606 | 0           | 40,855          | 107,949     | 88,982     |
| 04-3268 | Petroleum Economist II         | FT          | A           | GP        | Juneau    | 205          | 22A / B      | 12.0        |               | 81,624          | 3,298 | 0           | 46,798          | 131,720     | 131,720    |
| 04-3269 | Administrative Assistant I     | FT          | A           | GP        | Anchorage | 200          | 12C / D      | 12.0        |               | 40,868          | 1,651 | 0           | 32,663          | 75,182      | 75,182     |
| 04-3270 | Publications Spec II           | FT          | A           | GP        | Juneau    | 99           | 16L          | 12.0        |               | 71,601          | 2,893 | 0           | 43,322          | 117,816     | 117,816    |
| 04-3271 | Oil & Gas Revenue Auditor II   | FT          | A           | GP        | Anchorage | 200          | 20A / B      | 12.0        |               | 66,432          | 2,684 | 0           | 41,529          | 110,645     | 110,645    |

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2020 Governor (15610)  
**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 |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|-------|-------------|-----------------|-------------|------------|
| 04-3272 | Oil & Gas Revenue Auditor III  | FT          | A           | GP        | Anchorage | 200          | 22K / L      | 12.0        |               | 100,378         | 4,056 | 0           | 53,301          | 157,735     | 157,735    |
| 04-3273 | Oil & Gas Revenue Auditor I    | FT          | A           | GP        | Anchorage | 200          | 18A / B      | 12.0        |               | 58,186          | 2,351 | 0           | 38,669          | 99,206      | 99,206     |
| 04-3274 | Oil & Gas Revenue Auditor III  | FT          | A           | GP        | Anchorage | 200          | 22A / B      | 12.0        |               | 75,904          | 3,067 | 0           | 44,814          | 123,785     | 123,785    |
| 04-3275 | Oil & Gas Revenue Auditor IV   | FT          | A           | GP        | Anchorage | 200          | 24C / D      | 12.0        |               | 92,988          | 3,757 | 0           | 50,739          | 147,484     | 147,484    |
| 04-3276 | Oil & Gas Revenue Auditor IV   | FT          | A           | GP        | Anchorage | 200          | 24D / E      | 12.0        |               | 97,580          | 3,943 | 0           | 52,331          | 153,854     | 153,854    |
| 04-3277 | Oil & Gas Revenue Auditor III  | FT          | A           | GP        | Anchorage | 200          | 22F          | 12.0        |               | 89,052          | 3,598 | 0           | 49,374          | 142,024     | 142,024    |
| 04-3278 | Tax Auditor III                | FT          | A           | GP        | Anchorage | 200          | 20G / J      | 12.0        |               | 83,544          | 3,376 | 0           | 47,463          | 134,383     | 134,383    |
| 04-3279 | Tax Auditor III                | FT          | A           | GP        | Anchorage | 200          | 20K          | 12.0        |               | 86,256          | 3,485 | 0           | 48,404          | 138,145     | 138,145    |
| 04-3281 | Tax Auditor III                | FT          | A           | GP        | Anchorage | 200          | 20D / E      | 12.0        |               | 72,861          | 2,944 | 0           | 43,759          | 119,564     | 119,564    |
| 04-3282 | Revenue Appeals Officer I      | FT          | A           | GP        | Anchorage | 200          | 23C / D      | 12.0        |               | 86,774          | 3,506 | 0           | 48,584          | 138,864     | 138,864    |
| 04-3283 | Systems Programmer II          | FT          | A           | GP        | Juneau    | 205          | 22K / L      | 12.0        |               | 104,271         | 4,213 | 0           | 54,651          | 163,135     | 163,135    |
| 04-3284 | Tax Technician IV              | FT          | A           | SS        | Anchorage | 200          | 16J          | 12.0        |               | 68,244          | 0     | 0           | 42,497          | 110,741     | 110,741    |
| 04-3286 | Systems Programmer II          | FT          | A           | SS        | Juneau    | 205          | 22K / L      | 12.0        |               | 119,672         | 0     | 0           | 60,333          | 180,005     | 0          |
| 04-3287 | Tax Technician III             | FT          | A           | GP        | Juneau    | 205          | 14D / E      | 12.0        |               | 51,807          | 2,093 | 0           | 36,457          | 90,357      | 0          |
| 04-3290 | Corporate Income Tax Audit III | FT          | A           | GP        | Juneau    | 205          | 22D / E      | 12.0        |               | 88,686          | 3,583 | 0           | 49,247          | 141,516     | 141,516    |
| 04-3295 | Oil & Gas Revenue Auditor III  | FT          | A           | GP        | Anchorage | 200          | 22J          | 12.0        |               | 95,796          | 3,871 | 0           | 51,712          | 151,379     | 151,379    |
| 04-3296 | Analyst/Programmer II          | FT          | A           | GP        | Juneau    | 205          | 16D / E      | 12.0        |               | 59,757          | 2,414 | 0           | 39,214          | 101,385     | 0          |
| 04-3297 | Economist II                   | FT          | A           | GP        | Juneau    | 205          | 18C / D      | 12.0        |               | 66,420          | 2,684 | 0           | 41,525          | 110,629     | 110,629    |
| 04-5050 | Corporate Income Tax Audit I   | FT          | A           | GP        | Anchorage | 200          | 18B / C      | 12.0        |               | 60,311          | 2,437 | 0           | 39,406          | 102,154     | 102,154    |
| 04-5051 | Corporate Income Tax Audit II  | FT          | A           | GP        | Anchorage | 200          | 20B / C      | 12.0        |               | 69,049          | 2,790 | 0           | 42,437          | 114,276     | 114,276    |
| 04-6074 | Corporate Income Tax Audit I   | FT          | A           | GP        | Anchorage | 200          | 18A / B      | 12.0        |               | 58,356          | 2,358 | 0           | 38,728          | 99,442      | 99,442     |
| 04-6095 | Investigator III               | FT          | A           | GP        | Juneau    | 205          | 18E / F      | 12.0        |               | 69,645          | 2,814 | 0           | 42,643          | 115,102     | 115,102    |
| 04-8009 | Petroleum Economist II         | FT          | A           | GP        | Anchorage | 200          | 22A / B      | 12.0        |               | 76,133          | 3,076 | 0           | 44,893          | 124,102     | 124,102    |
| 04-8012 | Project Assistant              | FT          | A           | GP        | Anchorage | 200          | 16L          | 12.0        |               | 68,184          | 2,755 | 0           | 42,137          | 113,076     | 113,076    |
| 04-8017 | Oil & Gas Revenue Specialist   | FT          | A           | GP        | Anchorage | 200          | 25A / B      | 12.0        |               | 95,436          | 3,856 | 0           | 51,588          | 150,880     | 150,880    |
| 04-8022 | Systems Programmer I           | FT          | A           | GP        | Anchorage | 200          | 20A / B      | 12.0        |               | 66,432          | 2,684 | 0           | 41,529          | 110,645     | 110,645    |
| 04-8023 | Revenue Audit Supvr II         | FT          | A           | SS        | Anchorage | 200          | 25J / K      | 12.0        |               | 125,558         | 0     | 0           | 62,374          | 187,932     | 187,932    |
| 04-8024 | Revenue Appeals Officer II     | FT          | A           | GP        | Anchorage | 200          | 25K          | 12.0        |               | 122,280         | 4,941 | 0           | 60,897          | 188,118     | 188,118    |

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:** FY2020 Governor (15610)  
**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 |
|-----------|-------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|-------|-------------|-----------------|-------------|------------|
| 04-8028   | Oil & Gas Revenue Auditor III | FT          | A           | GP        | Anchorage | 200          | 22J          | 12.0        |               | 95,796          | 3,871 | 0           | 51,712          | 151,379     | 151,379    |
| 04-8029   | State Petro Prop Assess       | FT          | A           | SS        | Anchorage | 99           | 26L / M      | 12.0        |               | 142,754         | 0     | 0           | 67,733          | 210,487     | 210,487    |
| 04-8030   | Tax Technician III            | FT          | A           | GP        | Anchorage | 200          | 14D / E      | 12.0        |               | 48,984          | 1,979 | 0           | 35,478          | 86,441      | 86,441     |
| 04-8038   | Petroleum Economist II        | FT          | A           | GP        | Anchorage | 200          | 22A          | 12.0        |               | 74,988          | 3,030 | 0           | 44,496          | 122,514     | 122,514    |
| 04-8043   | Economist II                  | FT          | A           | GP        | Anchorage | 200          | 18A          | 12.0        |               | 57,336          | 2,317 | 0           | 38,374          | 98,027      | 98,027     |
| 04-8044   | Oil & Gas Revenue Auditor III | FT          | A           | GP        | Anchorage | 200          | 22D / E      | 12.0        |               | 84,233          | 3,403 | 0           | 47,702          | 135,338     | 135,338    |
| 04-8045   | Revenue Appeals Officer II    | FT          | A           | GP        | Anchorage | 99           | 25S          | 12.0        |               | 163,362         | 6,300 | 0           | 73,277          | 242,939     | 242,939    |
| 04-IN1701 | College Intern II             | NP          | N           | EE        | Anchorage | N00          | 9A / B       | 12.0        |               | 26,473          | 0     | 0           | 2,671           | 29,144      | 29,144     |
| 04-X015   | Audit Master                  | FT          | A           | XE        | Anchorage | N00          | 27           | 12.0        |               | 168,005         | 0     | 0           | 74,798          | 242,803     | 242,803    |
| 04-X017   | Audit Master                  | FT          | A           | XE        | Anchorage | N00          | 27           | 12.0        |               | 148,577         | 0     | 0           | 69,252          | 217,829     | 217,829    |
| 04-X040   | Commercial Analyst            | FT          | A           | XE        | Anchorage | N00          | 27           | 12.0        |               | 102,972         | 0     | 0           | 54,397          | 157,369     | 157,369    |
| 04-X045   | Audit Master                  | FT          | A           | XE        | Anchorage | N00          | 27           | 12.0        |               | 102,972         | 0     | 0           | 54,397          | 157,369     | 157,369    |
| 08-2059   | Accounting Tech III           | FT          | A           | GP        | Juneau    | 205          | 16D / E      | 12.0        |               | 59,578          | 2,407 | 0           | 39,152          | 101,137     | 101,137    |
| 08-2064   | Tax Auditor III               | FT          | A           | GP        | Anchorage | 200          | 20A / B      | 12.0        |               | 66,738          | 2,696 | 0           | 41,635          | 111,069     | 0          |
| 08-2075   | Revenue Audit Supvr I         | FT          | A           | SS        | Juneau    | 99           | 24O          | 12.0        |               | 146,531         | 0     | 0           | 68,812          | 215,343     | 0          |
| 08-2077   | Investigator IV               | FT          | A           | SS        | Anchorage | 200          | 20K          | 12.0        |               | 92,124          | 0     | 0           | 50,779          | 142,903     | 142,903    |

|  |  | Total Positions | New | Deleted |   |            |
|--|--|-----------------|-----|---------|---|------------|
|  |  | 107             | 0   | 0       | <b>Total Salary Costs:</b>                | 8,834,291  |
|  |  | 0               | 0   | 0       | <b>Total COLA:</b>                        | 244,232    |
|  |  | 1               | 0   | 0       | <b>Total Premium Pay:</b>                 | 0          |
|  |  | 108             | 0   | 0       | <b>Total Benefits:</b>                    | 5,033,713  |
|  |  |                 |     |         | <b>Total Pre-Vacancy:</b>                 | 14,112,236 |
|  |  |                 |     |         | <b>Minus Vacancy Adjustment of 6.81%:</b> | (961,736)  |
|  |  |                 |     |         | <b>Total Post-Vacancy:</b>                | 13,150,500 |
|  |  |                 |     |         | <b>Plus Lump Sum Premium Pay:</b>         | 0          |
|  |  |                 |     |         | <b>Personal Services Line 100:</b>        | 13,150,500 |

| PCN Funding Sources:                            | Pre-Vacancy       | Post-Vacancy      | Percent        |
|---|-------------------|-------------------|----------------|
| 1004 General Fund Receipts                      | 12,732,715        | 11,864,992        | 90.22%         |
| 1005 General Fund/Program Receipts              | 748,183           | 697,195           | 5.30%          |
| 1061 Capital Improvement Project Receipts       | 527,754           | 491,788           | 3.74%          |
| 1105 Alaska Permanent Fund Corporation Receipts | 103,585           | 96,526            | 0.73%          |
| <b>Total PCN Funding:</b>                       | <b>14,112,236</b> | <b>13,150,500</b> | <b>100.00%</b> |

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**Line Item Detail (1676)**  
**Department of Revenue**  
**Travel**

**Component:** Tax Division (2476)

| <b>Line Number</b>               | <b>Line Name</b>             |  | <b>FY2018 Actuals</b> | <b>FY2019 Management Plan</b> |
|----------------------------------|------------------------------|--|-----------------------|-------------------------------|
| 2000                             | Travel                       |  | 63.7                  | 90.0                          |
| <b>Object Class</b>              | <b>Servicing Agency</b>      | <b>Explanation</b>   | <b>FY2018 Actuals</b> | <b>FY2019 Management Plan</b> |
| <b>2000 Travel Detail Totals</b> |                              |  | <b>63.7</b>           | <b>90.0</b>                   |
| 2000                             | In-State Employee Travel     | Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals      | 46.4                  | 68.0                          |
| 2002                             | Out of State Employee Travel | Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals | 16.8                  | 20.0                          |
| 2005                             | Moving Costs                 | Move costs   | 0.5                   | 2.0                           |

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Tax Division (2476)

| <b>Line Number</b>                 | <b>Line Name</b>              |  | <b>FY2018 Actuals</b> | <b>FY2019 Management Plan</b> |
|------------------------------------|-------------------------------|--|-----------------------|-------------------------------|
| 3000                               | Services                      |  | 2,084.4               | 2,402.3                       |
| <b>Object Class</b>                | <b>Servicing Agency</b>       | <b>Explanation</b>   | <b>FY2018 Actuals</b> | <b>FY2019 Management Plan</b> |
| <b>3000 Services Detail Totals</b> |                               |  | <b>2,084.4</b>        | <b>2,402.3</b>                |
| 3000                               | Education Services            | Training, conferences, memberships, and employee tuition   | 153.0                 | 155.0                         |
| 3002                               | Legal and Judicial Services   | Transcription services   | 1.3                   | 2.0                           |
| 3003                               | Information Technology        | IT training, consulting, software licensing, software maintenance, and IT equipment leases                   | 80.0                  | 70.0                          |
| 3004                               | Telecommunications            | Local, long distance, cellular and telecommunications equipment charges; data/network; and television        | 2.7                   | 4.0                           |
| 3005                               | Health Services               | Ergonomic assessments  | 0.0                   | 1.0                           |
| 3006                               | Delivery Services             | Delivery and courier services  | 5.4                   | 8.0                           |
| 3007                               | Advertising and Promotions    | Advertising of legal notices for regulations and public hearings   | 2.9                   | 33.0                          |
| 3008                               | Utilities                     | Disposal of records and confidential material  | 2.8                   | 5.0                           |
| 3009                               | Structure/Infrastructure/Land | Repairs/maintenance of structures or infrastructure  | 495.8                 | 20.0                          |
| 3010                               | Equipment/Machinery           | Repairs, maintenance, rentals and/or leases of office furniture and equipment                                | 6.9                   | 10.0                          |
| 3011                               | Other Services                | Professional management and consulting services; printing and copying services; and State Travel Office fees | 61.7                  | 90.0                          |

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Tax Division (2476)

| Object Class                       |   | Servicing Agency        | Explanation  | FY2018 Actuals | FY2019 Management Plan |
|------------------------------------|---|-------------------------|--|----------------|------------------------|
| <b>3000 Services Detail Totals</b> |   |                         |  | <b>2,084.4</b> | <b>2,402.3</b>         |
| 3017                               | Inter-Agency Information Technology<br>Non-Telecommunications | Admin - Department-wide | ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)                | 81.5           | 110.0                  |
| 3018                               | Inter-Agency Information Technology<br>Telecommunications     | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests                              | 149.7          | 136.2                  |
| 3018                               | Inter-Agency Information Technology<br>Telecommunications     | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests                              | 0.0            | 1.7                    |
| 3018                               | Inter-Agency Information Technology<br>Telecommunications     | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests                              | 0.0            | 63.6                   |
| 3020                               | Inter-Agency Building Maintenance                             | Admin - Department-wide | Building maintenance performed by Division of General Services   | 0.0            | 0.2                    |
| 3021                               | Inter-Agency Mail   | Admin - Department-wide | Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants | 24.1           | 30.0                   |
| 3022                               | Inter-Agency Human Resources                                  | Admin - Department-wide | Human resource and payroll services provided by the Division of Personnel                                | 68.6           | 70.0                   |
| 3023                               | Inter-Agency Building Leases                                  | Admin - Department-wide | Cost of space in state-owned facilities  | 1.0            | 505.0                  |
| 3024                               | Inter-Agency Legal  | Law - Department-wide   | OSPA Fraud Legal Services  | 116.6          | 100.0                  |
| 3024                               | Inter-Agency Legal  | Law - Department-wide   | Legal services provided by the Department of Law   | 24.5           | 40.0                   |
| 3024                               | Inter-Agency Legal  | Law - Department-wide   | Legal services provided by the Department of Law   | 21.4           | 10.0                   |
| 3026                               | Inter-Agency Insurance  | Admin - Department-wide | Risk Management  | 2.9            | 2.3                    |
| 3027                               | Inter-Agency Financial  | Admin - Department-wide | Division of Finance IRIS and AKPAY   | 12.6           | 7.2                    |
| 3028                               | Inter-Agency Americans with Disabilities Act Compliance       | Admin - Department-wide | ADA compliance   | 0.2            | 0.3                    |

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Tax Division (2476)

| Object Class |                                       | Servicing Agency                             | Explanation  | FY2018 Actuals | FY2019<br>Management Plan |
|--------------|---------------------------------------|--|--|----------------|---------------------------|
|              |                                       |  | <b>3000 Services Detail Totals</b>   | <b>2,084.4</b> | <b>2,402.3</b>            |
| 3029         | Inter-Agency Education/Training       | Admin - Department-wide                      | Training provided by state agencies<br>– Division of General Services<br>and Division of Finance training for<br>procurement and ALDER reporting | 0.0            | 0.4                       |
| 3030         | Inter-Agency Hearing/Mediation        | Admin - Department-wide                      | Hearing officer services provided by<br>Office of<br>Administrative Hearing  | 105.4          | 90.0                      |
| 3036         | Inter-Agency Safety                   | Admin - Department-wide                      | Parking enforcement at State Office<br>Building located in Juneau  | 0.0            | 3.1                       |
| 3038         | Inter-Agency<br>Management/Consulting | Rev - Administrative Services (125)          |  | 432.0          | 500.0                     |
| 3038         | Inter-Agency<br>Management/Consulting | Rev - Commissioner's Office (123)            |  | 40.6           | 126.6                     |
| 3038         | Inter-Agency<br>Management/Consulting | Rev - Criminal Investigations Unit<br>(2993) |  | 190.8          | 207.7                     |

**Line Item Detail (1676)**  
**Department of Revenue**  
**Commodities**

**Component:** Tax Division (2476)

| <b>Line Number</b>                    | <b>Line Name</b>        |  | <b>FY2018 Actuals</b> | <b>FY2019 Management Plan</b> |
|---------------------------------------|-------------------------|--|-----------------------|-------------------------------|
| 4000                                  | Commodities             |  | 108.0                 | 90.0                          |
| <b>Object Class</b>                   | <b>Servicing Agency</b> | <b>Explanation</b>   | <b>FY2018 Actuals</b> | <b>FY2019 Management Plan</b> |
| <b>4000 Commodities Detail Totals</b> |                         |  | <b>108.0</b>          | <b>90.0</b>                   |
| 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 | 107.5                 | 90.0                          |
| 4002                                  | Household/Institutional | Institutional supplies   | 0.5                   | 0.0                           |

**Revenue Detail (1681)**  
**Department of Revenue**

**Component:** Tax Division (2476)

| Revenue Type (OMB Fund Code)<br>Revenue Source     | Component                 | Comment  | FY2018 Actuals | FY2019<br>Management Plan |
|--|---------------------------|--|----------------|---------------------------|
| <b>5005 GF/Prgm (1005 GF/Prgm)</b>                 |                           |  | <b>2,481.9</b> | <b>791.0</b>              |
| 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:<br>-AS 05.15.184 allows a 3% tax on net receipts of pull tabs;<br>-AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders;<br>and<br>-Various licensing fees authorized in Sec. 05 | 2,481.9        | 791.0                     |
| <b>5007 I/A Rcpts (1007 I/A Rcpts)</b>             |                           |  | <b>8.2</b>     | <b>0.0</b>                |
| 5301 Inter-Agency Receipts                         |                           |  | 8.2            | 0.0                       |
| <b>5061 CIP Rcpts (1061 CIP Rcpts)</b>             |                           |  | <b>95.0</b>    | <b>871.3</b>              |
| 5351 Capital Improvement Project<br>Inter-Agency   | Rev - Tax Division (2476) |  | 0.0            | 775.9                     |
| 5351 Capital Improvement Project<br>Inter-Agency   | Trans - Department-wide   |  | 95.0           | 95.4                      |
| <b>5105 PFund Rcpt (1105 PFund Rcpt)</b>           |                           |  | <b>94.1</b>    | <b>94.5</b>               |
| 5414 Alaska Permanent Fund Corporation<br>Receipts |                           | Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas production tax audit function in the Tax Division.   | 94.1           | 94.5                      |

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Tax Division (2476)

|                                   |   |                         |  | FY2018 Actuals        | FY2019<br>Management Plan         |
|-----------------------------------|---|-------------------------|--|-----------------------|-----------------------------------|
| <b>Component Totals</b>           |   |                         |  | <b>1,271.9</b>        | <b>2,004.3</b>                    |
| With Department of Administration |   |                         |  | 446.0                 | 1,020.0                           |
| With Department of Law            |   |                         |  | 162.5                 | 150.0                             |
| With Department of Revenue        |   |                         |  | 663.4                 | 834.3                             |
| <b>Object Class</b>               | <b>Inter-Agency</b>   | <b>Servicing Agency</b> | <b>Explanation</b>   | <b>FY2018 Actuals</b> | <b>FY2019<br/>Management Plan</b> |
| 3017                              | Inter-Agency Information Technology<br>Non-Telecommunications | Admin - Department-wide | ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)                | 81.5                  | 110.0                             |
| 3018                              | Inter-Agency Information Technology<br>Telecommunications     | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests                              | 149.7                 | 136.2                             |
| 3018                              | Inter-Agency Information Technology<br>Telecommunications     | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests                              | 0.0                   | 1.7                               |
| 3018                              | Inter-Agency Information Technology<br>Telecommunications     | Admin - Department-wide | ETS chargeback for telecommunications EPR, phone lines and service requests                              | 0.0                   | 63.6                              |
| 3020                              | Inter-Agency Building Maintenance                             | Admin - Department-wide | Building maintenance performed by Division of General Services   | 0.0                   | 0.2                               |
| 3021                              | Inter-Agency Mail   | Admin - Department-wide | Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants | 24.1                  | 30.0                              |
| 3022                              | Inter-Agency Human Resources                                  | Admin - Department-wide | Human resource and payroll services provided by the Division of Personnel                                | 68.6                  | 70.0                              |
| 3023                              | Inter-Agency Building Leases                                  | Admin - Department-wide | Cost of space in state-owned facilities  | 1.0                   | 505.0                             |
| 3024                              | Inter-Agency Legal  | Law - Department-wide   | OSPA Fraud Legal Services  | 116.6                 | 100.0                             |
| 3024                              | Inter-Agency Legal  | Law - Department-wide   | Legal services provided by the Department of Law   | 24.5                  | 40.0                              |
| 3024                              | Inter-Agency Legal  | Law - Department-wide   | Legal services provided by the Department of Law   | 21.4                  | 10.0                              |

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Tax Division (2476)

| <b>Object Class</b> |   | <b>Servicing Agency</b>                   | <b>Explanation</b>  | <b>FY2018 Actuals</b> | <b>FY2019<br/>Management Plan</b> |
|---------------------|---|---|---|-----------------------|-----------------------------------|
| 3026                | Inter-Agency Insurance                                  | Admin - Department-wide                   | Risk Management   | 2.9                   | 2.3                               |
| 3027                | Inter-Agency Financial                                  | Admin - Department-wide                   | Division of Finance IRIS and AKPAY  | 12.6                  | 7.2                               |
| 3028                | Inter-Agency Americans with Disabilities Act Compliance | Admin - Department-wide                   | ADA compliance  | 0.2                   | 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                               |
| 3030                | Inter-Agency Hearing/Mediation                          | Admin - Department-wide                   | Hearing officer services provided by Office of Administrative Hearing   | 105.4                 | 90.0                              |
| 3036                | Inter-Agency Safety                                     | Admin - Department-wide                   | Parking enforcement at State Office Building located in Juneau  | 0.0                   | 3.1                               |
| 3038                | Inter-Agency Management/Consulting                      | Rev - Administrative Services (125)       |   | 432.0                 | 500.0                             |
| 3038                | Inter-Agency Management/Consulting                      | Rev - Commissioner's Office (123)         |   | 40.6                  | 126.6                             |
| 3038                | Inter-Agency Management/Consulting                      | Rev - Criminal Investigations Unit (2993) |   | 190.8                 | 207.7                             |