

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**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	PFT	Positions PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	17,730.6	13,229.6	48.1	4,363.9	89.0	0.0	0.0	0.0	96	0	1
1004 Gen Fund		6,623.3										
1005 GF/Prgm		907.7										
1061 CIP Rcpts		100.0										
1105 PFund Rcpt		99.6										
1271 ARPA Rev R		10,000.0										
<b>Remove Corporate Income Tax Auditors Sec1 Ch1 SSSLA2021 P31 L33 (HB69)</b>												
	Veto	-221.0	-211.0	0.0	-10.0	0.0	0.0	0.0	0.0	-2	0	0
1004 Gen Fund		-221.0										
This item was not requested by the department and is not necessary to fulfill the Tax Division's mission.												
<b>Subtotal</b>		<b>17,509.6</b>	<b>13,018.6</b>	<b>48.1</b>	<b>4,353.9</b>	<b>89.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>1</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	23.3	23.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		20.2										
1005 GF/Prgm		3.1										
Includes: FY2023 Supervisory Unit 1% COLA: \$10.8												
FY2023 SU BU - Supervisory Employees (SS) 1% COLA: \$12.5												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-431.5	-431.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-402.5										
1005 GF/Prgm		-25.7										
1061 CIP Rcpts		-3.3										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-431.5												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	21.5	21.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		18.6										
1005 GF/Prgm		2.9										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$21.5												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**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		
										PFT	PPT	NP
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
1004 Gen Fund	SalAdj	7.3	7.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$7.3												
<b>FY2023 Executive Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
1004 Gen Fund	SalAdj	-0.2	-0.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2023 Change Executive Employees (EE) - Health Insurance from \$1,555 to \$1,685 per member, SBS, and Risk Management Rates: \$-0.2												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
1004 Gen Fund	SalAdj	-7.0	-7.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		-0.3										
1061 CIP Rcpts		-0.1										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-7.4												
<b>Totals</b>		<b>17,122.6</b>	<b>12,631.6</b>	<b>48.1</b>	<b>4,353.9</b>	<b>89.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>1</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Treasury Division (121)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	10,324.0	8,041.3	15.3	2,227.6	39.8	0.0	0.0	0.0	40	0	0
1004 Gen Fund		1,133.7										
1007 I/A Rcpts		6,897.3										
1017 Ben Sys		170.4										
1027 Int Airprt		136.6										
1066 Pub School		639.8										
1169 PCE Endow		1,029.8										
1226 High Ed		316.4										
<b>Remove Over-Appropriation from Public School Trust Fund Sec1 Ch1 SSSLA2021 P32 L3 (HB69)</b>												
	Veto	-639.8	-169.6	-3.4	-457.4	-9.4	0.0	0.0	0.0	0	0	0
1066 Pub School		-639.8										
Adjustment to resolve an over-appropriation to the Public School Trust Fund in excess of the 5% draw allowed by statute.												
<b>Backfill Over-Appropriation from Public School Trust Fund Sec1 Ch1 TSSLA2021 P3 L18 (HB3003)</b>												
	IncOTI	639.8	169.6	3.4	457.4	9.4	0.0	0.0	0.0	0	0	0
1004 Gen Fund		639.8										
Replace over-appropriation to the Public School Trust Fund in excess of the 5% draw allowed by statute.												
<b>Subtotal</b>												
		<b>10,324.0</b>	<b>8,041.3</b>	<b>15.3</b>	<b>2,227.6</b>	<b>39.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Add Systems Programmer II (04-5053) for Operations Support</b>												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Add a full-time Systems Programmer II (04-5053), range 22, located in Juneau. The Treasury Division has grown in a direction towards efficiency and accuracy by utilizing new technology. This position aids the Treasury Division by streamlining and automating information flows and providing valuable data.												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	704.0	3.3	-707.3	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services and travel for anticipated costs associated with the new Systems Programmer II (04-5053) position and salary increases for exempt staff. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>												
		<b>10,324.0</b>	<b>8,745.3</b>	<b>18.6</b>	<b>1,520.3</b>	<b>39.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>41</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>Reverse Backfill Over-Appropriation from Public School Trust Fund Sec1 Ch1 TSSLA2021 P3 L18 (HB3003)</b>												
	OTI	-639.8	-169.6	-3.4	-457.4	-9.4	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-639.8										

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Treasury Division (121)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
Reverse one-time funding mechanism from FY2022.												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.6										
1007 I/A Rcpts		4.1										
1169 PCE Endow		0.2										
1226 High Ed		0.1										
Includes: FY2023 Supervisory Unit 1% COLA: \$5.0												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	38.1	38.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.6										
1007 I/A Rcpts		28.9										
1017 Ben Sys		0.5										
1027 Int Airprt		0.4										
1169 PCE Endow		2.8										
1226 High Ed		0.9										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$38.1												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
	SalAdj	-1.0	-1.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-0.2										
1007 I/A Rcpts		-0.7										
1169 PCE Endow		-0.1										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-1.0												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	5.7	5.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.8										
1007 I/A Rcpts		4.5										
1169 PCE Endow		0.3										
1226 High Ed		0.1										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$5.7												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-303.1	-303.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-38.8										

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Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
1007 I/A Rcpts		-231.3										
1017 Ben Sys		-3.4										
1027 Int Airprt		-2.7										
1169 PCE Endow		-20.6										
1226 High Ed		-6.3										

Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-303.1

**Exempt Salary Increase**

	Inc	870.4	870.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		174.1										
1007 I/A Rcpts		696.3										

The Treasury Division manages \$50 billion on behalf of State entities in investments, cash, debt, and other services. The Division's work is mission critical, and the benefits are realized in the form of excess returns, external cost savings, and error prevention. The Division currently has significant retention and recruitment risks, and the compensation plan is a systematic way to begin to address this issue. The increase is based on an ongoing peer compensation review that has been in place for years. Increases are for salaries only (bonuses are not contemplated) of exempt staff who have not seen increases in 2-3 years.

The Alaska Retirement Management Board (ARMB) returns have been in the top-third of peer performance and have exceeded benchmarks net of all fees, over most time periods.

This adjustment and the adoption of an annual compensation plan will significantly aid in retention, recruitment, and staff motivation in a competitive labor market. It will also move staff salaries from the 24th percentile to the 36th percentile, making progress toward median per compensation.

**Investment Management Resources**

	Inc	250.0	0.0	0.0	250.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		50.0										
1007 I/A Rcpts		200.0										

Investment tools including Bloomberg API, RECON Function, and Stock Exchange Daily Official List (SEDOL) increase staff efficiency by decreasing manual, remedial tasks for accessing online investment data. This allows staff to focus on achieving high investment returns. These are common investment management tools used throughout the industry.

Historically, to save on costs, programmers have built custom work-around interfaces that serve the purpose of pulling raw data out of Bloomberg and transferring it into a usable format for analysis. These interfaces are very brittle and have crashed on multiple occasions. It takes significant programmer time to maintain these interfaces. Should these interfaces crash on a particularly volatile trading day, it very well could cost millions in foregone investment earnings and as such this should be viewed as a risk mitigation effort.

**Payment Card Industry (PCI) Compliance**

	Inc	100.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		100.0										

Payment Card Industry (PCI) compliance is required to stop fees being charged to agencies and to ensure that public data is secure. The Treasury Division has

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Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
an agreement with the Office of Information Technology (OIT) to reimburse it for remediation efforts done by Structured Communication Systems, Inc. (partner of Alaska Communications) needed in response to a previously performed gap analysis.												
<b>Restore Public School Trust Fund Authority</b>												
	Inc	639.8	169.6	3.4	457.4	9.4	0.0	0.0	0.0	0	0	0
1066 Pub School		639.8										
Restore use of the Public School Trust Fund for management of invested balance.												
<b>Allocate Investment Fund Authority Based on 10 Basis Points</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-402.7										
1027 Int Airprt		60.9										
1066 Pub School		205.0										
1169 PCE Endow		136.8										
The Treasury Division began billing 10 basis points to each of the largest endowments that they manage beginning in the FY2022 budget. Those amounts are adjusted for FY2023 based on increasing fund values in the past fiscal year.												
<b>Replace Authority Unavailable due to Alaska Constitution Article IX Section 17(d)</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		311.2										
1226 High Ed		-311.2										
The enactment of Article IX, Section 17(d) of the Alaska Constitution transferred available balances of funds used by this appropriation to the Constitutional Budget Reserve Fund (CBR); a process commonly referred to as the "CBR sweep". Budget authority that cannot be satisfied with projected fiscal year 2023 revenue collections are replaced with unrestricted general funds to ensure continuity of service.												
<b>Replace Retirement Trust Funds Supporting Cash Management</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		685.0										
1007 I/A Rcpts		-685.0										
The Treasury Division is funded with a variety of funding sources including retirement trust funds and other State funds. As part of its cost allocation plan, the Division analyzes the level of effort provided to each of these funds on an ongoing basis. It is vital that the State only charge the retirement trusts for the actual level of effort performed on the behalf of those funds. Otherwise, the State may be at risk of violating trust principles. It has been noted that through the cost allocation plan, the cash management function, which largely benefits the agencies and not the retirement trust funds, has billed a majority of its costs to the retirement funds. This fund change reverses that practice and reduces future unrestricted general fund retirement contributions because of the reduced spending from the retirement trusts for cash management.												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	-704.0	0.0	704.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to services for anticipated expenditures. The remaining personal services authority is sufficient to cover anticipated												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Treasury Division (121)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
expenditures.												
	<b>Totals</b>	<b>11,289.1</b>	<b>8,656.4</b>	<b>18.6</b>	<b>2,574.3</b>	<b>39.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>41</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Unclaimed Property (2938)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	Positions PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>	ConfCom	714.3	493.9	0.0	212.7	7.7	0.0	0.0	0.0	4	0	0
1005 GF/Prgm		714.3										
<b>Subtotal</b>		<b>714.3</b>	<b>493.9</b>	<b>0.0</b>	<b>212.7</b>	<b>7.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Align Authority with Anticipated Expenditures</b>	LIT	0.0	-17.7	5.4	12.3	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to travel and services for anticipated expenditures. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>714.3</b>	<b>476.2</b>	<b>5.4</b>	<b>225.0</b>	<b>7.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>	SalAdj	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		2.5										
Includes: FY2023 Supervisory Unit 1% COLA: \$2.5												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>	SalAdj	-15.5	-15.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		-15.5										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-15.5												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>	SalAdj	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		2.9										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$2.9												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>	SalAdj	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		-0.1										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-0.1												
<b>Totals</b>		<b>704.1</b>	<b>466.0</b>	<b>5.4</b>	<b>225.0</b>	<b>7.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>



**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Alaska Retirement Management Board (2813)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions			
										PFT	PPT	NP	
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****													
<b>FY2022 Conference Committee</b>													
	ConfCom	10,282.0	86.2	134.1	10,029.2	32.5	0.0	0.0	0.0	0	0	0	
1017 Ben Sys		5,333.4											
1029 P/E Retire		3,064.2											
1034 Teach Ret		1,737.9											
1042 Jud Retire		52.9											
1045 Nat Guard		93.6											
	<b>Subtotal</b>	<b>10,282.0</b>	<b>86.2</b>	<b>134.1</b>	<b>10,029.2</b>	<b>32.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
***** Changes From FY2022 Management Plan To FY2023 Governor *****													
	<b>Totals</b>	<b>10,282.0</b>	<b>86.2</b>	<b>134.1</b>	<b>10,029.2</b>	<b>32.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Alaska Retirement Management Board Custody and Management Fees (2812)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	35,000.0	0.0	0.0	35,000.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		16,606.4										
1029 P/E Retire		12,480.7										
1034 Teach Ret		5,491.9										
1042 Jud Retire		275.9										
1045 Nat Guard		145.1										
<b>Subtotal</b>		<b>35,000.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35,000.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>Totals</b>		<b>35,000.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35,000.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Permanent Fund Dividend Division (981)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	8,538.5	6,340.5	18.1	2,110.7	69.2	0.0	0.0	0.0	64	0	0
1004 Gen Fund		19.6										
1005 GF/Prgm		377.1										
1007 I/A Rcpts		20.0										
1050 PFD Fund		8,121.8										
<b>Subtotal</b>		<b>8,538.5</b>	<b>6,340.5</b>	<b>18.1</b>	<b>2,110.7</b>	<b>69.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>64</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	13.4	13.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		13.4										
Includes: FY2023 Supervisory Unit 1% COLA: \$12.3												
FY2023 SU BU - Supervisory Employees (SS) 1% COLA: \$1.1												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-199.9	-199.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-3.1										
1050 PFD Fund		-196.8										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-199.9												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	16.4	16.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		16.4										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$16.4												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	1.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		1.3										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$1.3												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
	SalAdj	-3.5	-3.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		-0.1										
1050 PFD Fund		-3.4										

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Permanent Fund Dividend Division (981)  
**RDU:** Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-3.5												
<b>Dividend Applicant Identity Verification</b>												
	Inc	2,000.0	0.0	0.0	2,000.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		2,000.0										
Protect the integrity of the dividend application process by contracting with a third party to screen all applicant's identity. This process is similar in nature to the Department of Labor and Workforce Development's (DOLWD) Unemployment Insurance identification validation process and is an emerging practice nationwide. We are investigating options to enact a statewide solution which would allow us to leverage federal funds.												
<b>Seasonal Dividend Application Scanning and Mail Sorting</b>												
	Inc	72.0	72.0	0.0	0.0	0.0	0.0	0.0	0.0	0	2	0
1050 PFD Fund		72.0										
The Permanent Fund Dividend (PFD) Division eliminated six seasonal Office Assistants in FY2021 as a result of bringing online a new piece of optical scanning software. Now that the software has been implemented, the error rate is higher than acceptable standards and requires a manual review of applications that have been uploaded into the Division's eligibility system. The backlog of mail created a delay in the dividend file closure between six-eight weeks and required that other division resources be utilized to fill the need. This delay further affected the ability to process eligibility determinations by staff.												
The following positions are added:												
Permanent part-time Office Assistant I (04-#030), range 8, located in Juneau Permanent part-time Office Assistant I (04-#031), range 8, located in Juneau												
<b>Replace General Funds with Dividend Fund</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-16.5										
1050 PFD Fund		16.5										
General funds are not needed in the Permanent Fund Dividend Division. The Dividend Fund is the main funding source and is most appropriate to replace general funds with.												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	24.3	0.0	-24.3	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated expenditures. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Totals</b>		<b>10,438.2</b>	<b>6,264.5</b>	<b>18.1</b>	<b>4,086.4</b>	<b>69.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>64</b>	<b>2</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Child Support Services Division (111)  
**RDU:** Child Support Services (41)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	25,334.5	18,472.6	33.1	6,601.9	201.1	25.8	0.0	0.0	193	0	0
1002 Fed Rcpts		15,763.3										
1003 G/F Match		7,239.8										
1004 Gen Fund		485.3										
1005 GF/Prgm		50.0										
1016 Fed Incent		1,796.1										
<b>Subtotal</b>		<b>25,334.5</b>	<b>18,472.6</b>	<b>33.1</b>	<b>6,601.9</b>	<b>201.1</b>	<b>25.8</b>	<b>0.0</b>	<b>0.0</b>	<b>193</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	38.2	38.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		25.2										
1003 G/F Match		13.0										
Includes: FY2023 Supervisory Unit 1% COLA: \$20.5												
FY2023 SU BU - Supervisory Employees (SS) 1% COLA: \$17.7												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-575.0	-575.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-379.5										
1003 G/F Match		-195.5										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-575.0												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	50.3	50.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		33.2										
1003 G/F Match		17.1										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$50.3												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	2.7	2.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		1.8										
1003 G/F Match		0.9										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$2.7												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Child Support Services Division (111)  
**RDU:** Child Support Services (41)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
	SalAdj	-10.2	-10.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-6.8										
1003 G/F Match		-3.4										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-10.2												
<b>Totals</b>		<b>24,840.5</b>	<b>17,978.6</b>	<b>33.1</b>	<b>6,601.9</b>	<b>201.1</b>	<b>25.8</b>	<b>0.0</b>	<b>0.0</b>	<b>193</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Commissioner's Office (123)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	1,149.5	1,001.0	38.5	81.1	28.9	0.0	0.0	0.0	4	0	0
1004 Gen Fund		644.4										
1007 I/A Rcpts		173.1										
1133 CSSD		332.0										
Reimb												
<b>Subtotal</b>		<b>1,149.5</b>	<b>1,001.0</b>	<b>38.5</b>	<b>81.1</b>	<b>28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	-189.9	0.0	189.9	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to services for anticipated risk management consultant costs. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>1,149.5</b>	<b>811.1</b>	<b>38.5</b>	<b>271.0</b>	<b>28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	5.6	5.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		3.2										
1007 I/A Rcpts		0.8										
1133 CSSD		1.6										
Reimb												
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$5.6												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-28.1	-28.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-15.8										
1007 I/A Rcpts		-4.2										
1133 CSSD		-8.1										
Reimb												
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-28.1												
<b>Transition a Special Assistant to Executive Secretary</b>												
	Dec	-22.0	-22.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-7.5										
1133 CSSD		-14.5										
Reimb												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Commissioner's Office (123)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
The Commissioner's Office has lowered operating costs by transitioning a Special Assistant to the Commissioner to an Executive Secretary.												
<b>Add Departmentwide Chief Risk Officer (04-T107)</b>												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1
The Department of Revenue has established a Chief Risk Officer (04-T107) in continuation of the Department's overall risk management strategy. This position was funded during the FY2022 budget cycle and is now established.												
<b>Realign PERS Rate Adjustment by Fund Source Ch9 SLA2021 (SB55)</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-4.2										
1007 I/A Rcpts		4.2										
Fund source adjustments were made to this component in the SB55 fiscal note (Ch 9 SLA 2021) to accommodate the application of the actuarial PERS rate in FY2022. This transaction realigns fund sources to reduce the UGF subsidy assigned in the fiscal note.												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	50.6	0.0	-50.6	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for the addition of the Chief Risk Manager position. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Totals</b>		<b>1,105.0</b>	<b>817.2</b>	<b>38.5</b>	<b>220.4</b>	<b>28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>1</b>



**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Administrative Services (125)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	2,478.3	1,407.6	15.9	1,037.8	17.0	0.0	0.0	0.0	11	0	0
1004 Gen Fund		544.0										
1007 I/A Rcpts		1,466.6										
1133 CSSD Reimb		467.7										
<b>Subtotal</b>		<b>2,478.3</b>	<b>1,407.6</b>	<b>15.9</b>	<b>1,037.8</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Transfer Procurement Specialist II (04-1141) from Department of Administration for Procurement Alignment</b>												
	Atrin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Transfer Procurement Specialist II (04-1441) from the Department of Administration, Office of Procurement and Property Management due to schedule adjustments to procurement consolidation.												
<b>Transfer Authority to Criminal Investigations Unit to Align Fund Sources</b>												
	Trout	-50.5	-50.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-50.5										
Transfer general fund and interagency receipt authority between the Criminal Investigations Unit (CIU) and the Administrative Services Division (ASD) to better align funding sources. Salary adjustments are necessary due to the passage of SB55, Employer Contributions to PERS, which resulted in general funds being placed in the Criminal Investigations Unit (CIU). Interagency receipts are the most appropriate funding source for CIU.												
<b>Transfer Authority from Criminal Investigations Unit to Align Fund Sources</b>												
	Trin	50.5	50.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		50.5										
Transfer general fund and interagency receipt authority between the Criminal Investigations Unit (CIU) and the Administrative Services Division (ASD) to better align funding sources. Salary adjustments are necessary due to the passage of SB55, Employer Contributions to PERS, which resulted in general funds being placed in the Criminal Investigations Unit (CIU). Interagency receipts are the most appropriate funding source for CIU.												
<b>Subtotal</b>		<b>2,478.3</b>	<b>1,407.6</b>	<b>15.9</b>	<b>1,037.8</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>12</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	4.3	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.9										
1007 I/A Rcpts		1.6										
1133 CSSD Reimb		0.8										

Includes: FY2023 Supervisory Unit 1% COLA: \$4.3

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Administrative Services (125)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	4.1	4.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.8										
1007 I/A Rcpts		1.6										
1133 CSSD		0.7										
Reimb												
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$4.1												
<b>FY2023 Confidential Employees Association Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	1.4	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.7										
1007 I/A Rcpts		0.5										
1133 CSSD		0.2										
Reimb												
FY2023 Change Confidential Employees Association CEA (KK) - Health Insurance from \$1,555 to \$1,685 per member; SBS, and Risk Management Rates: \$1.4												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
	SalAdj	-0.6	-0.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-0.2										
1007 I/A Rcpts		-0.3										
1133 CSSD		-0.1										
Reimb												
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-0.6												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-45.9	-45.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-19.2										
1007 I/A Rcpts		-18.4										
1133 CSSD		-8.3										
Reimb												
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-45.9												
<b>Increase Indirect Carryforward Wordage</b>												
	Misadj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
The Commissioner's Office and Administrative Services Division is funded through a combination of general funds, interagency, and federal receipts. The interagency and federal receipts are collected from divisions within the department through indirect cost allocation methodologies. Carryforward language is needed to smooth required revenue between fiscal years.												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Administrative Services (125)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<p>The federal indirect rate fluctuates from year to year, changing from 6.4% (\$692.2) in FY2020, 7.4% (\$770.4) in FY2021, and 5.7% (\$593.4 projected) in FY2022. The rate is the allowable federal reimbursement on personal services costs incurred by the Child Support Services Division (CSSD).</p> <p>The carryforward language has been increased from \$200K to \$300K:                      The amount allocated for the Administrative Services Division includes the unexpended and unobligated balance on June 30, 2022, not to exceed \$300,000, of receipts collected by the department's federally approved indirect cost allocation plan.</p>												
<b>Realign PERS Rate Adjustment by Fund Source Ch9 SLA2021 (SB55)</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-18.4										
1007 I/A Rcpts		18.4										
<p>Fund source adjustments were made to this component in the SB55 fiscal note (Ch 9 SLA 2021) to accommodate the application of the actuarial PERS rate in FY2022. This transaction realigns fund sources to reduce the UGF subsidy assigned in the fiscal note.</p>												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	38.4	0.0	-38.4	0.0	0.0	0.0	0.0	0	0	0
<p>Transfer authority from services to personal services for anticipated personal services expense. The remaining services authority is sufficient to cover anticipated expenditures.</p>												
<b>Totals</b>		<b>2,441.6</b>	<b>1,409.3</b>	<b>15.9</b>	<b>999.4</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>12</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	Positions PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	1,151.9	1,037.3	4.0	106.2	4.4	0.0	0.0	0.0	8	0	0
1004 Gen Fund		50.5										
1007 I/A Rcpts		1,101.4										
<b>Subtotal</b>		<b>1,151.9</b>	<b>1,037.3</b>	<b>4.0</b>	<b>106.2</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Transfer Authority to Administrative Services Division to Align Fund Sources</b>												
	Trout	-50.5	-50.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-50.5										
Transfer general fund and interagency receipt authority between the Criminal Investigations Unit (CIU) and the Administrative Services Division (ASD) to better align funding sources. Salary adjustments are necessary due to the passage of SB55, Employer Contributions to PERS, which resulted in general funds being placed in the Criminal Investigations Unit (CIU). Interagency receipts are the most appropriate funding source for CIU.												
<b>Transfer Authority from Administrative Services Division to Align Fund Sources</b>												
	Trin	50.5	50.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		50.5										
Transfer general fund and interagency receipt authority between the Criminal Investigations Unit (CIU) and the Administrative Services Division (ASD) to better align funding sources. Salary adjustments are necessary due to the passage of SB55, Employer Contributions to PERS, which resulted in general funds being placed in the Criminal Investigations Unit (CIU). Interagency receipts are the most appropriate funding source for CIU.												
<b>Subtotal</b>		<b>1,151.9</b>	<b>1,037.3</b>	<b>4.0</b>	<b>106.2</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		3.0										
Includes: FY2023 Supervisory Unit 1% COLA: \$3.0												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-33.8	-33.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-33.8										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-33.8												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	2.8	2.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
1007 I/A Rcpts		2.8										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$2.8												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
	SalAdj	-0.6	-0.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-0.6										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-0.6												
<b>Totals</b>		<b>1,123.3</b>	<b>1,008.7</b>	<b>4.0</b>	<b>106.2</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Mental Health Trust Operations (1423)  
**RDU:** Alaska Mental Health Trust Authority (47)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	4,370.4	3,194.2	82.0	1,027.2	67.0	0.0	0.0	0.0	17	0	0
1007 I/A Rcpts		30.0										
1094 MHT Admin		4,340.4										
<b>Subtotal</b>		<b>4,370.4</b>	<b>3,194.2</b>	<b>82.0</b>	<b>1,027.2</b>	<b>67.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>17</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>Reverse Mental Health Trust Recommendation</b>												
	OTI	-4,340.4	-3,164.2	-82.0	-1,027.2	-67.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		-4,340.4										
Reverse Mental Health Trust recommendation to reflect zero-based mental health budget.												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-105.3	-105.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		-105.3										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-105.3												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	24.6	24.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		24.6										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$24.6												
<b>Continuation - Maintain Trust Authority MHT Admin Budget</b>												
	IncM	4,430.3	3,221.6	82.0	1,051.7	75.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		4,430.3										
The Alaska Mental Health Trust Authority (Trust) administrative budget supports the operation of the Trust office and the Board of Trustees. The Trust is tasked in statute with being trustees of the cash and non-cash assets held by the legal trust, making budget recommendations for the Mental Health Budget Bill, partnering with the Department of Health and Social Services to ensure a Comprehensive Mental Health Program Plan, and providing leadership in Trust beneficiary-related issues. The Trust, a State corporation, is administratively housed in the Department of Revenue.												
<b>Totals</b>		<b>4,379.6</b>	<b>3,170.9</b>	<b>82.0</b>	<b>1,051.7</b>	<b>75.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>17</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Long Term Care Ombudsman Office (2749)  
**RDU:** Alaska Mental Health Trust Authority (47)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	940.6	751.2	48.8	125.4	15.2	0.0	0.0	0.0	6	0	0
1004 Gen Fund		13.4										
1007 I/A Rcpts		414.8										
1037 GF/MH		512.4										
<b>Subtotal</b>		<b>940.6</b>	<b>751.2</b>	<b>48.8</b>	<b>125.4</b>	<b>15.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	1.4	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.5										
1037 GF/MH		0.9										
Includes: FY2023 Supervisory Unit 1% COLA: \$1.4												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-24.5	-24.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-9.1										
1037 GF/MH		-15.4										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-24.5												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	1.4	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.5										
1037 GF/MH		0.9										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$1.4												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	7.1	7.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		2.7										
1037 GF/MH		4.4										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$7.1												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	15.4	0.0	-15.4	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated expenditures. The remaining services authority is sufficient to cover anticipated expenditures.												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Long Term Care Ombudsman Office (2749)

**RDU:** Alaska Mental Health Trust Authority (47)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
	Totals	926.0	752.0	48.8	110.0	15.2	0.0	0.0	0.0	6	0	0



**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** AMBBA Operations (108)  
**RDU:** Alaska Municipal Bond Bank Authority (44)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	1,021.5	215.0	14.5	788.2	3.8	0.0	0.0	0.0	1	0	0
1104 MBB Rcpts		916.5										
1108 Stat Desig		105.0										
<b>Subtotal</b>		<b>1,021.5</b>	<b>215.0</b>	<b>14.5</b>	<b>788.2</b>	<b>3.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	9.2	0.0	-9.2	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated expenditures. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>1,021.5</b>	<b>224.2</b>	<b>14.5</b>	<b>779.0</b>	<b>3.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-7.8	-7.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		-7.8										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-7.8												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		0.7										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$0.7												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
	SalAdj	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		-0.1										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-0.1												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	8.7	0.0	-8.7	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated expenditures. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Totals</b>		<b>1,014.3</b>	<b>225.7</b>	<b>14.5</b>	<b>770.3</b>	<b>3.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** AHFC Operations (110)  
**RDU:** Alaska Housing Finance Corporation (46)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	101,783.7	43,017.9	547.0	18,921.4	2,762.1	312.1	36,223.2	0.0	314	22	14
1002 Fed Rcpts		61,591.4										
1007 I/A Rcpts		797.3										
1061 CIP Rcpts		2,455.1										
1092 MHTAAR		370.0										
1103 AHFC Rcpts		36,569.9										
<b>COVID-19 Federal Housing and Homeless Stimulus Sec53g Ch1 SSSLA2021 P137 L24 (HB69) (FY22-FY23)</b>												
(Language)	ConfC(L)	164,568.1	0.0	0.0	0.0	0.0	0.0	164,568.1	0.0	0	0	0
1265 COVID Fed		164,568.1										
The unexpended and unobligated balance on June 30, 2021, of federal receipts received for support of housing, rental, utilities, and homeless programs provided under the Consolidated Appropriations Act, 2021, approved by the Legislative Budget and Audit Committee as RPL 04-2021-1066, estimated to be \$164,568,100, is reappropriated to the Alaska Housing Finance Corporation for support of housing and homeless programs for the fiscal years ending June 30, 2022, and June 30, 2023.												
<b>Designated Program Receipts for Housing Sec14a Ch1 SSSLA2021 P112 L1 (HB69) (FY21-FY22)</b>												
(Language)	CarryFwd	96,000.0	0.0	0.0	0.0	0.0	0.0	96,000.0	0.0	0	0	0
1108 Stat Desig		96,000.0										
Designated program receipts under AS 37.05.146(b)(3) received by the Alaska Housing Finance Corporation, estimated to be \$96,000,000, for administration of housing and energy programs on behalf of a municipality, tribal housing authority, or other third party are appropriated to the Alaska Housing Finance Corporation for the fiscal years ending June 30, 2021, and June 30, 2022.												
<b>Federal Stimulus for Housing Sec14b Ch1 SSSLA2021 P112 L7 (HB69) (FY21-FY23)</b>												
(Language)	CarryFwd	127,000.0	0.0	0.0	0.0	0.0	0.0	127,000.0	0.0	0	0	0
1265 COVID Fed		127,000.0										
The amount of federal receipts received for the support of rental relief, homeless programs, or other housing programs provided under federal stimulus legislation, estimated to be \$127,000,000, is appropriated to the Alaska Housing Finance Corporation for that purpose for the fiscal years ending June 30, 2021, June 30, 2022, and June 30, 2023.												
<b>Subtotal</b>		<b>489,351.8</b>	<b>43,017.9</b>	<b>547.0</b>	<b>18,921.4</b>	<b>2,762.1</b>	<b>312.1</b>	<b>423,791.3</b>	<b>0.0</b>	<b>314</b>	<b>22</b>	<b>14</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	0.0	0.0	761.6	1,135.8	-174.0	-1,723.4	0.0	0	0	0
Transfer authority from capital outlay and grants to services and commodities for anticipated expenditures. The remaining capital outlay and grants authority is sufficient to cover anticipated expenditures.												

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** AHFC Operations (110)  
**RDU:** Alaska Housing Finance Corporation (46)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>Subtotal</b>		<b>489,351.8</b>	<b>43,017.9</b>	<b>547.0</b>	<b>19,683.0</b>	<b>3,897.9</b>	<b>138.1</b>	<b>422,067.9</b>	<b>0.0</b>	<b>314</b>	<b>22</b>	<b>14</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>Reverse COVID-19 Federal Housing and Homeless Stimulus Sec53g Ch1 SSSLA2021 P137 L24 (HB69) (FY22-FY23)</b>												
(Language)	OTI	-164,568.1	0.0	0.0	0.0	0.0	0.0	-164,568.1	0.0	0	0	0
1265 COVID Fed		-164,568.1										
Reverse FY2022 language appropriation.												
<b>Reverse Designated Program Receipts for Housing Sec14a Ch1 SSSLA2021 P112 L1 (HB69) (FY21-FY22)</b>												
(Language)	OTI	-96,000.0	0.0	0.0	0.0	0.0	0.0	-96,000.0	0.0	0	0	0
1108 Stat Desig		-96,000.0										
Reverse FY2022 language appropriation.												
<b>Reverse Federal Stimulus for Housing Sec14b Ch1 SSSLA2021 P112 L7 (HB69) (FY21-FY23)</b>												
(Language)	OTI	-127,000.0	0.0	0.0	0.0	0.0	0.0	-127,000.0	0.0	0	0	0
1265 COVID Fed		-127,000.0										
Technical adjustment to reverse a temporary increment.												
<b>Reverse Mental Health Trust Recommendation</b>												
	OTI	-370.0	0.0	0.0	0.0	0.0	0.0	-370.0	0.0	0	0	0
1092 MHTAAR		-370.0										
Reverse Mental Health Trust recommendation to reflect zero-based mental health budget.												
<b>FY2023 AHFC Salary and Health Insurance Changes</b>												
	SalAdj	-25.6	-25.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-9.5										
1061 CIP Rcpts		-1.6										
1103 AHFC Rcpts		-14.5										
FY2023 Change AHFC Unique Rate from 7.83% to 7.26%: \$-25.6												
<b>Foster Youth to Independence and Emergency Housing Voucher Programs</b>												
	Inc	3,200.0	0.0	0.0	0.0	0.0	0.0	3,200.0	0.0	0	0	0
1002 Fed Rcpts		3,200.0										

Federal grant authority is needed for the Foster Youth to Independence program and the Emergency Housing Voucher Program through the federal Housing and Urban Development (HUD). The Foster Youth to Independence program provides rental assistance in the form of Housing Assistance Payments (HAP) to youth, under the age of 25, with a history of child welfare involvement. The Emergency Housing Voucher Program provides rental assistance in the form of Housing Assistance Payments (HAP) to families who are homeless, at risk of homelessness, fleeing a domestic violence situation, or have a high risk of housing

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** AHFC Operations (110)  
**RDU:** Alaska Housing Finance Corporation (46)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
instability.												
<b>Reverse FY2022 PERS Actuarial Rate Change to 30.11%</b>												
	Dec	-1,920.5	-1,920.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-625.2										
1061 CIP Rcpts		-108.2										
1103 AHFC Rcpts		-1,187.1										

The Alaska Housing Finance Corporation (AHFC) is a separate corporation and does not participate in the increased PERS rate as a result of the passing of SB55. AHFC's PERS rate remains at 22%.

**MH Trust: Department of Corrections Discharge Incentive Grants**

	IncT	100.0	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0	0	0
1092 MHTAAR		100.0										

This project is a strategy in the Trust's disability justice focus area and the disability justice workgroup. It is consistent with the housing workgroup's focus on 'community re-entry' by targeting beneficiaries exiting Department of Corrections settings who are challenging to serve due to issues related to mental illness and other conditions that require extended supervision and support services to avoid repeat incarceration and public safety concerns.

The purpose of the program is to provide immediately needed housing and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition, clients are more likely to gain the tools needed to become more self-sufficient and less likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.

**MH Trust: Rural Housing Coordinator - Northwest Arctic Borough**

	IncT	135.0	0.0	0.0	0.0	0.0	0.0	135.0	0.0	0	0	0
1092 MHTAAR		135.0										

This project funds a Rural Housing Coordinator to support State operating infrastructure in the Northwest Arctic Borough. The Rural Housing Coordinator will engage community partners, document best practices and lessons learned with various efforts. These efforts include building local capacity, a coalition to address homelessness, strategize on addressing overcrowding and substandard housing, and increase affordable housing. The coordinator works with the Alaska Housing Finance Corporation and Association of Alaska Housing Authorities staff to maximize local, state, and federal funding opportunities and to ensure effective use of available dollars.

**MH Trust: Rural Housing Coordinator - New Region**

	IncT	135.0	0.0	0.0	0.0	0.0	0.0	135.0	0.0	0	0	0
1092 MHTAAR		135.0										

This project funds a Rural Housing Coordinator to support State operating infrastructure in a region that does not yet have this position. The Rural Housing Coordinator will engage community partners, and document best practices and lessons learned from various efforts. These efforts include building local capacity, a coalition to address homelessness, strategize on addressing overcrowding and substandard housing, and increase affordable housing. The coordinator works with the Alaska Housing Finance Corporation and Association of Alaska Housing Authorities staff to maximize local, state, and federal funding opportunities and to ensure effective use of available resources.

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** AHFC Operations (110)  
**RDU:** Alaska Housing Finance Corporation (46)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	2,000.0	0.0	-2,000.0	-174.0	174.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated expenditures. The change is necessary to fund COVID-19 positions for the Homeless Voucher Program, Mortgage Assistance Program, Rent Relief Program, and Enhanced Rent Relief Program. The transfer between commodities and capital outlay aligns authority more closely with prior year activity.												
<b>Totals</b>		<b>103,037.6</b>	<b>43,071.8</b>	<b>547.0</b>	<b>17,683.0</b>	<b>3,723.9</b>	<b>312.1</b>	<b>37,699.8</b>	<b>0.0</b>	<b>314</b>	<b>22</b>	<b>14</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Alaska Corporation for Affordable Housing (3048)  
**RDU:** Alaska Housing Finance Corporation (46)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	492.8	298.5	24.8	129.7	24.8	15.0	0.0	0.0	2	0	0
1002 Fed Rcpts		312.1										
1061 CIP Rcpts		180.7										
<b>Subtotal</b>		<b>492.8</b>	<b>298.5</b>	<b>24.8</b>	<b>129.7</b>	<b>24.8</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	0.7	0.0	9.3	-10.0	0.0	0.0	0.0	0	0	0
Transfer authority from commodities to personal services and services for anticipated expenditures. The remaining commodities authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>492.8</b>	<b>299.2</b>	<b>24.8</b>	<b>139.0</b>	<b>14.8</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 AHFC Salary and Health Insurance Changes</b>												
	SalAdj	-0.2	-0.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-0.1										
1061 CIP Rcpts		-0.1										
FY2023 Change AHFC Unique Rate from 7.83% to 7.26%: \$-0.2												
<b>Reverse FY2022 PERS Actuarial Rate Change to 30.11%</b>												
	Dec	-13.6	-13.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-5.1										
1061 CIP Rcpts		-8.5										
The Alaska Housing Finance Corporation (AHFC) is a separate corporation and does not participate in the increased PERS rate as a result of the passing of SB55. AHFC's PERS rate remains at 22%.												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	-0.5	0.0	0.5	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to services for anticipated expenditures. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Totals</b>		<b>479.0</b>	<b>284.9</b>	<b>24.8</b>	<b>139.5</b>	<b>14.8</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** APFC Operations (109)  
**RDU:** Alaska Permanent Fund Corporation (45)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>	ConfCom	19,536.0	14,771.3	800.0	3,213.6	201.1	550.0	0.0	0.0	59	2	2
1105 PFund Rcpt		19,536.0										
<b>Subtotal</b>		<b>19,536.0</b>	<b>14,771.3</b>	<b>800.0</b>	<b>3,213.6</b>	<b>201.1</b>	<b>550.0</b>	<b>0.0</b>	<b>0.0</b>	<b>59</b>	<b>2</b>	<b>2</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>	SalAdj	-482.1	-482.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		-482.1										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-482.1												
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>	SalAdj	84.7	84.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		84.7										
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$84.7												
<b>Investment Staff Incentive Compensation Program</b>	Inc	710.0	710.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		710.0										
The incentive compensation program is only available for investment staff and is based on a policy approved by the Board of Trustees. According to the compensation study performed by McLagan for the Alaska Permanent Fund Corporation, most pension, endowment, and sovereign wealth funds offer some type of performance-based compensation to their investment professionals. To avoid inflating salaries in times of good performance, these programs are designed to provide one-time, annual rewards for making high-level contributions to the Fund. An incentive compensation plan is needed to remain competitive with peers. Following the policy passed by the Board, the maximum distribution is estimated to be \$3.2 million. The FY2022 prorated distribution was \$890,000 to qualified investment staff. However, using the FY2021 year-end performance, the actual program distribution would have been approximately \$1.6 million. With this increment, the total incentive compensation program funding will be \$1.6 million.												
<b>Merit and Cost of Living Adjustment</b>	Inc	438.4	438.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		438.4										
As partially exempt employees, APFC is not subject to annual salary step increases. To acknowledge performing employees, inflation (5.4% as of September 2021), and cost of living (Alaska is among the top six states with the highest cost of living), the adjustment includes 3% for operational staff and 4% for investment staff.												
<b>Increase Authority for Board Honorarium</b>	Inc	3.4	3.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** APFC Operations (109)  
**RDU:** Alaska Permanent Fund Corporation (45)

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

1105 PFund Rcpt		3.4										
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Increased authority based on the actual number of meeting days in the prior year.

**Staffing Support for Front and Back Office**

	Inc	1,572.6	1,572.6	0.0	0.0	0.0	0.0	0.0	0.0	7	0	0
1105 PFund Rcpt		1,572.6										

The Board of Trustees approved seven new positions - five investment staff and two operational.

In four years, the Alternative Investment team has the potential to grow enough to manage a \$40+ billion portfolio responsibly. Implementing a team structure that is operationally efficient and organizationally stable will be a key aspect to success. Subsector specialization is an effective way to grow a fund portfolio while simultaneously increasing internal expertise. This could be achieved by creating deal teams of two, each dedicated to a key subsector. Although there will be some overlap among teams, having areas of expertise; will create operational efficiency, promote sustainability, and foster a knowledge-based competitive advantage. Equally as important, it will also provide; on-the-job training, a clear path for career development, and a mechanism to plan and govern personnel succession. To achieve this goal, the request includes three Portfolio Managers and one Data Analyst dedicated to Alternatives.

In the next three to five years, the Real Estate portfolio is expected to double in size and emphasize joint ventures, development projects, and internal management. The increased complexity and size of the portfolio will require a significant increase in internal analysis and investment oversight. To support senior staff during this time of growth, a new Senior Investment Analyst will: participate in finding data solutions to increase analytical capabilities and assess risk, conducting analysis of new real estate investment opportunities, completing market and economic research, performing due diligence, analyzing hold/sell recommendations from managers, and working closely with accounting and compliance to ensure accuracy.

Operational staff strives to provide the support necessary for investment staff to focus on investment-related activities solely. As the complexity of the Fund grows, both with internally and externally managed assets, having a balanced ratio of operational staff to investment staff is essential to the success of the Corporation. The average ratio is 1.2 operational (back office) support for every 1 investment position. With the increasing emphasis on direct and illiquid investments, the investment strategy is becoming more complex, which supports the need to increase the ratio of operational support up to 2.5 to 1. APFC currently falls at a 1.21 ratio and has historically only grown operational support directly to the request for new investment positions. Our current ratio of 1.21 and aligns with targets for less complex investment organizations.

With the addition of five new investment staff and the increasing complexity of the organization's investments, an IT Security Specialist and IT Project Manager will ensure all the work done by the front office investment staff is executed timely and accurately.

**Contractual Services Support for Communications and IT**

	Inc	71.0	0.0	0.0	71.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		71.0										

The Board of Trustees approved a contractual service's budget that included an increase for two main projects. APFC's Communications team will coordinate one of the projects to reach out to and educate Alaska's youth through a grade-based curriculum. Alaska's youth are the future leaders of our great state. APFC, as the investment manager of Alaska's largest renewable financial resource, recognizes the Fund and the youth are essential aspects of Alaska's future. Establishing an outreach program that teaches about the Permanent Fund components, basic economic concepts, and financial investing will prepare both for success. The second project will be owned by APFC's IT team. The initiative will be facilitated alongside an industry professional to conduct an analysis of APFC's current data processes, sources, platforms, and analytical capabilities. This exploration project will help the organization determine its data future.



**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** APFC Operations (109)  
**RDU:** Alaska Permanent Fund Corporation (45)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	0.0	0.0	105.2	-5.2	-100.0	0.0	0.0	0	0	0
<p>The Board of Trustees approved a contractual service's budget that included a \$176.3 increase for two main projects. APFC's Communications team will coordinate one of the projects which will be designed to reach out to and educate Alaska's youth through a curriculum. And the second project will be owned by APFC's IT team. The initiative will be facilitated alongside an industry professional to conduct an analysis of APFC's current data processes, sources, platforms, and analytical capabilities. This exploration project will help the organization determine its data future.</p> <p>Reductions in commodities and equipment will fund \$105.2 of the increment.</p>												
<b>Totals</b>		<b>21,934.0</b>	<b>17,098.3</b>	<b>800.0</b>	<b>3,389.8</b>	<b>195.9</b>	<b>450.0</b>	<b>0.0</b>	<b>0.0</b>	<b>66</b>	<b>2</b>	<b>2</b>

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** APFC Investment Management Fees (2310)  
**RDU:** Alaska Permanent Fund Corporation (45)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
ConfCom		193,039.1	0.0	0.0	193,039.1	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		193,039.1										
<b>Subtotal</b>		<b>193,039.1</b>	<b>0.0</b>	<b>0.0</b>	<b>193,039.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>Forecasted Investment Management Fees and Supporting Investment Systems</b>												
Inc		2,828.9	0.0	0.0	2,828.9	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		2,828.9										
<b>Totals</b>		<b>195,868.0</b>	<b>0.0</b>	<b>0.0</b>	<b>195,868.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Over \$2 million of the increase is directly related to external manager fees. The methodology for forecasting the FY2023 fees was modified as a result of FY2021 performance. Base fees were calculated using similar assumptions as in years past, based on Callan's growth assumption by asset class, the Fund's asset allocation, and contractual fee terms. In comparison, incentive fees were based on basis points (BPS) paid by a manager in FY2021 unless the historical average was still an accurate representation.

The remaining increase is associated with investment systems. The Corporation will focus on all data feeds and the platforms necessary to broaden APFC's analytical capabilities for investment decisions and risk management for the next few years. This journey will include creating a data strategy to ensure that all existing and future data sources and platforms are cohesive and efficient while identifying and finding solutions for data gaps.

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Unallocated Rates Adjustment (3370)  
**RDU:** Agency Unallocated (627)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>FY2023 Administrative Systems Rate Adjusted Base Change</b>												
	RateAdj	-65.1	0.0	0.0	-65.1	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-11.1										
1004 Gen Fund		-5.4										
1005 GF/Prgm		-0.4										
1007 I/A Rcpts		-1.6										
1017 Ben Sys		-2.8										
1029 P/E Retire		-2.0										
1034 Teach Ret		-0.9										
1050 PFD Fund		-1.0										
1061 CIP Rcpts		-0.3										
1094 MHT Admin		-0.5										
1104 MBB Rcpts		-0.1										
1105 PFund Rcpt		-26.9										
1108 Stat Desig		-12.1										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Administrative Systems Upgrade Ongoing Cost Increases**

	RateAdj	52.8	0.0	0.0	52.8	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		9.0										
1004 Gen Fund		4.4										
1005 GF/Prgm		0.3										
1007 I/A Rcpts		1.2										
1017 Ben Sys		2.3										
1029 P/E Retire		1.6										
1034 Teach Ret		0.7										
1050 PFD Fund		0.8										
1061 CIP Rcpts		0.3										
1094 MHT Admin		0.4										
1104 MBB Rcpts		0.1										
1105 PFund Rcpt		21.8										
1108 Stat Desig		9.9										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Human Resources Rate Adjusted Base Change**

	RateAdj	64.1	0.0	0.0	64.1	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		15.5										
1004 Gen Fund		12.2										
1005 GF/Prgm		1.2										
1007 I/A Rcpts		8.4										
1017 Ben Sys		0.1										

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Unallocated Rates Adjustment (3370)  
**RDU:** Agency Unallocated (627)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
1027 Int Airprt		0.1										
1050 PFD Fund		6.1										
1061 CIP Rcpts		2.7										
1094 MHT Admin		3.0										
1104 MBB Rcpts		0.2										
1105 PFund Rcpt		13.5										
1133 CSSD		0.5										
Reimb												
1169 PCE Endow		0.6										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Human Resources Rate AspireAlaska**

RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
	16.8	0.0	0.0	16.8	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts	4.1										
1004 Gen Fund	3.1										
1005 GF/Prgm	0.3										
1007 I/A Rcpts	2.2										
1050 PFD Fund	1.6										
1061 CIP Rcpts	0.7										
1094 MHT Admin	0.8										
1104 MBB Rcpts	0.1										
1105 PFund Rcpt	3.6										
1133 CSSD	0.1										
Reimb											
1169 PCE Endow	0.2										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Office of Information Technology Core Services Rate Adjusted Base Change**

RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
	18.8	0.0	0.0	18.8	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts	4.5										
1004 Gen Fund	3.6										
1005 GF/Prgm	0.4										
1007 I/A Rcpts	2.4										
1050 PFD Fund	1.8										
1061 CIP Rcpts	0.8										
1094 MHT Admin	0.9										
1104 MBB Rcpts	0.1										
1105 PFund Rcpt	4.0										
1133 CSSD	0.1										
Reimb											
1169 PCE Endow	0.2										

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Unallocated Rates Adjustment (3370)  
**RDU:** Agency Unallocated (627)

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

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Office of Information Technology Core Services Rate Infrastructure Upkeep Increase**

	RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
		53.4	0.0	0.0	53.4	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		12.8										
1004 Gen Fund		10.2										
1005 GF/Prgm		1.0										
1007 I/A Rcpts		7.0										
1017 Ben Sys		0.1										
1027 Int Airprt		0.1										
1050 PFD Fund		5.1										
1061 CIP Rcpts		2.2										
1094 MHT Admin		2.5										
1104 MBB Rcpts		0.2										
1105 PFund Rcpt		11.3										
1133 CSSD		0.4										
Reimb												
1169 PCE Endow		0.5										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Office of Information Technology Core Services Rate Software Increases**

	RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
		118.4	0.0	0.0	118.4	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		28.6										
1004 Gen Fund		22.5										
1005 GF/Prgm		2.2										
1007 I/A Rcpts		15.6										
1017 Ben Sys		0.2										
1027 Int Airprt		0.1										
1050 PFD Fund		11.3										
1061 CIP Rcpts		4.9										
1094 MHT Admin		5.6										
1104 MBB Rcpts		0.4										
1105 PFund Rcpt		25.0										
1133 CSSD		0.9										
Reimb												
1169 PCE Endow		1.1										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Office of Information Technology Mainframe Increases**

	RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
		-852.5	0.0	0.0	-852.5	0.0	0.0	0.0	0.0	0	0	0

**Change Record Detail - Multiple Scenarios with Descriptions (294)**  
**Department of Revenue**

**Component:** Unallocated Rates Adjustment (3370)  
**RDU:** Agency Unallocated (627)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
1002 Fed Rcpts		-590.9										
1004 Gen Fund		-259.9										
1005 GF/Prgm		-1.7										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Office of Information Technology Other Non-Core Adjusted Base**

	RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
		94.7	0.0	0.0	94.7	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		16.2										
1004 Gen Fund		7.8										
1005 GF/Prgm		0.6										
1007 I/A Rcpts		1.9										
1017 Ben Sys		4.1										
1029 P/E Retire		2.9										
1034 Teach Ret		1.3										
1042 Jud Retire		0.1										
1050 PFD Fund		1.5										
1061 CIP Rcpts		0.5										
1094 MHT Admin		0.8										
1104 MBB Rcpts		0.2										
1105 PFund Rcpt		39.1										
1108 Stat Desig		17.7										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

**FY2023 Travel and Accounts Payable Rate Adjusted Base Change**

	RateAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
		-0.4	0.0	0.0	-0.4	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-0.1										
1105 PFund Rcpt		-0.2										
1108 Stat Desig		-0.1										

This change will be allocated across the department's programs in accordance with the department's approved cost allocation processes.

<b>Totals</b>		<b>-499.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-499.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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