

**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		NP
										PFT	PPT	
***** Changes From FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>	Enrolled	17,292.6	12,886.9	48.1	4,268.6	89.0	0.0	0.0	0.0	94	0	1
1004 Gen Fund		16,175.0										
1005 GF/Prgm		916.3										
1061 CIP Rcpts		101.7										
1105 PFund Rcpt		99.6										
<b>Subtotal</b>		<b>17,292.6</b>	<b>12,886.9</b>	<b>48.1</b>	<b>4,268.6</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 FY2024 Authorized To FY2024 Management Plan *****												
<b>Add College Intern 2 (04-IN2301) for Economic Research and Analysis</b>	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1
Add a non-permanent College Intern 2 (04-IN2301), range 9, located in Juneau, for economic research and analysis. The College Intern is assigned to the Economic Research Group (ERG). The ERG is responsible for a wide range of research and analysis tasks related to state revenues and taxes. The internship includes exposure to all the major bodies of work within the group.												
<b>Align Authority for Economic Modeling Services, Tax Case Law Research, and Annual IT Equipment Refresh</b>	LIT	0.0	-362.3	0.0	312.1	50.2	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to services and commodities for economic modeling and research software, tax case law and regulation research subscriptions, and annual computer equipment life cycle replacement. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>17,292.6</b>	<b>12,524.6</b>	<b>48.1</b>	<b>4,580.7</b>	<b>139.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>2</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>	SalAdj	550.8	550.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		516.0										
1005 GF/Prgm		29.3										
1061 CIP Rcpts		5.5										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$550.8												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$27.0												
FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$4.9												
FY2025 GGU 5% Cost of Living Adjustment: \$381.7												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$137.2												
<b>Align Authority with Anticipated Expenditures</b>	LIT	0.0	96.5	0.0	-96.5	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												

**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		NP
										PFT	PPT	
<b>Subtotal</b>		<b>17,843.4</b>	<b>13,171.9</b>	<b>48.1</b>	<b>4,484.2</b>	<b>139.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>2</b>
***** <b>Changes From FY2025 Governor Adjusted Base To FY2025 Governor</b> *****												
<b>Reverse FY2023 Office of Information Technology Other Non-Core Rate Adjustment</b>												
	Dec	-55.4	0.0	0.0	-55.4	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-52.6										
1005 GF/Prgm		-2.8										
The Tax Division transferred server hosting services for the Tax Revenue Management System from the Office of Information Technology (OIT) to Fast Enterprises in FY2024. This rate adjustment is no longer needed.												
<b>Tax Revenue Management System (TRMS) Ongoing Maintenance and Support</b>												
	Inc	1,037.7	0.0	0.0	1,037.7	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1,037.7										
The Tax Revenue Management System (TRMS) is a state-of-the-art tax administration system and taxpayer online portal. The TRMS is a customized off-the-shelf system developed by Fast Enterprises (FAST) with the trade name GenTax. TRMS replaced nine separate and disparate legacy systems which were over 20 years old and inadequate for tracking and reporting purposes. Automation of previously manual and undocumented processes has been one of the greatest outcomes of TRMS. In the process of converting from the legacy systems to TRMS, the department successfully converted \$25 billion in tax, 104,000 tax accounts, 124,000 tax returns, \$28 billion in payments, and 276,100 financial transactions.												
The current system contract expires on 12/31/2023, midway through FY2024. A new contract is currently being negotiated by the Department for six months under the existing terms followed by new terms for a 10-year period beginning in FY2025 on a flat-rate cost structure. A contract with this structure is estimated to cost \$2,687.7 annually. The expiring contract costs \$1,650.0 annually, resulting in an increase of \$1,037.7.												
The current maintenance and support contract provides the Tax Division with a minimum of two on-site contractors for system support and programming changes.												
<b>Economic Modeling Tools for the Economic Research Group (ERG) to Enhance Capabilities</b>												
	Inc	96.5	0.0	0.0	96.5	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		96.5										
Economic modeling tools for the Division's Economic Research Group (ERG) bring enhanced capabilities and insights as the State continues to champion economic growth and stability. The ERG is responsible for analyzing potential changes to the State's tax structure and fiscal system. The ERG estimates and presents the fiscal impact of changing taxes on stakeholders and other analysis relating to fiscal and economic proposals. There can be some areas of fiscal and economic modeling where the ERG requires services beyond what is capable of in-house models.												
<b>Property and Production Tax Site Inspections and Training</b>												
	Inc	102.5	0.0	77.5	25.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		102.5										

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**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
<p>The Tax Division is not meeting the requirements for property tax and oil &amp; gas production tax site visits and inspections. These activities were curtailed through a series of budget reductions in 2016 and 2020 in response to low oil prices and fiscal stabilization measures.</p> <p>The Tax Division collected \$2.71 billion in FY2022. Site visits are needed to meet statutory requirements. It is important to the department and its State partners that the division operates with fair and accurate information.</p> <p>Property tax site inspections are fundamental to the appraisal process. It is the division's responsibility to perform due diligence under the assessment function when funds are available. The same is true for oil and gas production tax activities. The State's production tax is said to be some of the most complex tax structures in the world, and is a major source of income to the State. Staff must have the resources to stay current with what is being leased, invested, and produced within the state.</p> <p>A \$77.5 travel increment will bring the division's travel budget to \$125.6. This is the estimated budget required to return the division to status quo for compliance. Additionally, there is \$25.0 services increase for related training and education.</p>												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	168.6	0.0	0.0	168.6	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		160.1										
1005 GF/Prgm		8.5										
<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p> <p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>												
<b>Totals</b>		<b>19,193.3</b>	<b>13,171.9</b>	<b>125.6</b>	<b>5,756.6</b>	<b>139.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>2</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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
Enrolled		11,728.5	9,353.0	18.6	2,207.1	149.8	0.0	0.0	0.0	41	0	0
1004 Gen Fund		1,057.8										
1007 I/A Rcpts		7,915.9										
1017 Ben Sys		171.5										
1027 Int Airprt		199.2										
1066 Pub School		862.6										
1169 PCE Endow		1,178.9										
1226 High Ed		342.6										
<b>AK Perm Fund Corp. &amp; PCE Endowment Fund Ch12 SLA2023 (SB98) (Sec2 Ch1 FSSLA2023 P44 L19 (HB39))</b>												
FisNot		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1,178.9										
1169 PCE Endow		-1,178.9										
Senate Bill 98 transfers the responsibility to manage the investments of the Power Cost Equalization (PCE) Endowment Fund established in AS 42.45.070 from the Commissioner of Revenue to the Alaska Permanent Fund Corporation (APFC). The PCE Endowment Fund is currently budgeted to fund \$1.179 million towards Treasury's FY2024 budget. The Treasury structure allows it to efficiently manage numerous funds at low cost. Transferring the PCE Endowment Fund to APFC will not reduce Treasury's budget because Treasury allocates all of its costs among the \$48 billion in State and retirement investment funds it manages. As such, transferring fund management from the Treasury will result in increased funding from the general fund.												
<b>Subtotal</b>		<b>11,728.5</b>	<b>9,353.0</b>	<b>18.6</b>	<b>2,207.1</b>	<b>149.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>41</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Align Authority for Investment Due Diligence</b>												
LIT		0.0	-13.9	13.9	0.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to travel for investment due diligence, professional certification and training opportunities, and rating agency presentations. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>11,728.5</b>	<b>9,339.1</b>	<b>32.5</b>	<b>2,207.1</b>	<b>149.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>41</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
SalAdj		201.3	201.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		23.6										
1007 I/A Rcpts		161.6										
1017 Ben Sys		1.9										
1027 Int Airprt		1.9										
1066 Pub School		8.4										
1226 High Ed		3.9										

FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$201.3

**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		NP
										PFT	PPT	
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$43.8 FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$0.6 FY2025 GGU 5% Cost of Living Adjustment: \$52.0 FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$104.9												
<b>Align Authority with Anticipated Expenditures</b>												
LIT		0.0	522.5	0.0	-388.2	-134.3	0.0	0.0	0.0	0	0	0
Transfer authority from services and commodities to personal services for anticipated personal services costs. The remaining services and commodities authorities are sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>11,929.8</b>	<b>10,062.9</b>	<b>32.5</b>	<b>1,818.9</b>	<b>15.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>41</b>	<b>0</b>	<b>0</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>												
Inc		7.7	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.5										
1017 Ben Sys		0.4										
1027 Int Airprt		0.3										
1066 Pub School		1.8										
1226 High Ed		0.7										
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.												
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.												
<b>Replace Interagency Receipt Authority with Education Endowment Fund (AS 43.23.220)</b>												
FndChg		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-1.1										
1256 Ed Endow		1.1										
The Treasury Division manages the Education Endowment Fund (AS 43.23.220) and allocates 10 basis points to provide investment services.												
<b>Totals</b>		<b>11,937.5</b>	<b>10,062.9</b>	<b>32.5</b>	<b>1,826.6</b>	<b>15.5</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	Positions		
										PFT	PPT	NP
***** Changes From FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
1005 GF/Prgm	Enrolled	718.9	480.8	5.4	225.0	7.7	0.0	0.0	0.0	4	0	0
		718.9										
	<b>Subtotal</b>	<b>718.9</b>	<b>480.8</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 FY2024 Authorized To FY2024 Management Plan *****												
<b>Align Authority for Anticipated Personal Services and Travel Expenditures</b>												
	LIT	0.0	16.6	4.3	-20.9	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services and travel. The Unclaimed Property unit is anticipated to be fully staffed for the fiscal year and additional travel is required for training opportunities. The remaining services authority is sufficient to cover anticipated expenditures.												
	<b>Subtotal</b>	<b>718.9</b>	<b>497.4</b>	<b>9.7</b>	<b>204.1</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 FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
1005 GF/Prgm	SalAdj	16.7	16.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$16.7												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$2.8												
FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$0.1												
FY2025 GGU 5% Cost of Living Adjustment: \$8.6												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$5.2												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	9.0	0.0	-9.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
	<b>Subtotal</b>	<b>735.6</b>	<b>523.1</b>	<b>9.7</b>	<b>195.1</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 FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>												
1005 GF/Prgm	Dec	-11.6	0.0	0.0	-11.6	0.0	0.0	0.0	0.0	0	0	0
		-11.6										
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.												

**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	Positions			
										PFT	PPT	NP	
<p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>													
		<b>Totals</b>	724.0	523.1	9.7	183.5	7.7	0.0	0.0	0.0	4	0	0

**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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>	Enrolled	10,282.0	86.2	134.1	9,864.2	197.5	0.0	0.0	0.0	0	0	0
1017 Ben Sys		4,834.4										
1029 P/E Retire		3,414.2										
1034 Teach Ret		1,872.9										
1042 Jud Retire		66.9										
1045 Nat Guard		93.6										
<b>Subtotal</b>		<b>10,282.0</b>	<b>86.2</b>	<b>134.1</b>	<b>9,864.2</b>	<b>197.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Align Authority for Board of Trustee Meetings and Investment Due Diligence</b>	LIT	0.0	0.0	80.4	-80.4	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to travel for anticipated expenditures. Board meetings have returned to in-person settings for the Trustees. Additional Trustee orientation meetings are required as well as recognized public retirement system conferences. The Treasury Division performs investment activities for assets under the responsibility of the Alaska Retirement Management Board (ARMB). Travel is required for investment due diligence. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>10,282.0</b>	<b>86.2</b>	<b>214.5</b>	<b>9,783.8</b>	<b>197.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Align Authority with Anticipated Expenditures</b>	LIT	0.0	0.0	0.0	95.5	-95.5	0.0	0.0	0.0	0	0	0
Transfer authority from commodities to services to reflect financial data licensing more appropriately as a service rather than a commodity. The remaining commodities authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>10,282.0</b>	<b>86.2</b>	<b>214.5</b>	<b>9,879.3</b>	<b>102.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>	Dec	-21.1	0.0	0.0	-21.1	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		-9.9										
1029 P/E Retire		-7.0										
1034 Teach Ret		-3.8										
1042 Jud Retire		-0.2										
1045 Nat Guard		-0.2										

The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the



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**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
department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.												
<b>Maintain Investment Data Services</b>												
	Inc	150.0	0.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		69.0										
1029 P/E Retire		51.6										
1034 Teach Ret		28.2										
1042 Jud Retire		1.0										
1045 Nat Guard		0.2										
Costs for investment data services have increased six percent each year for the last four years on average. The Alaska Retirement Management Board requires additional authority to maintain services. Examples of data services include Bloomberg, Moodys Analytics, TradeWeb, and Fitch Solutions.												
<b>FY2023 Exempt 5% COLA for Treasury Division Adjusted Fund Source</b>												
	Inc	235.9	0.0	0.0	235.9	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		111.0										
1029 P/E Retire		78.3										
1034 Teach Ret		43.0										
1042 Jud Retire		1.5										
1045 Nat Guard		2.1										
Cost of Living Adjustments (COLAs) were appropriated in FY2023 to all exempt positions. This included the Treasury Division's Investment Officers. The salary adjustment to the Treasury Division included \$235.9 of interagency receipts that are billed to the Alaska Retirement Management Board. A corresponding authority increase is required to fund the interagency receipt salary adjustment portion.												
<b>Totals</b>		<b>10,646.8</b>	<b>86.2</b>	<b>214.5</b>	<b>10,244.1</b>	<b>102.0</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:** 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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
	Enrolled	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 FY2025 Governor Adjusted Base To FY2025 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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
Enrolled		8,569.7	6,538.9	18.1	1,943.5	69.2	0.0	0.0	0.0	64	2	0
1005 GF/Prgm		381.7										
1007 I/A Rcpts		20.0										
1050 PFD Fund		8,168.0										
<b>Subtotal</b>		<b>8,569.7</b>	<b>6,538.9</b>	<b>18.1</b>	<b>1,943.5</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>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Add Three Office Assistant (04-N23006, 04-N23007, and 04-N23008) for Increasing Initial Processing Documentation</b>												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	3
<p>The Permanent Fund Dividend (PFD) Division is currently implementing several security measures to ensure Alaskans' personal identifiable information (PII) is protected. Recent breaches in other departments have heightened PFDD's awareness of these vulnerabilities. One of these changes created potential additional documentation to be processed by the Initial Processing section. While the PFDD cannot accurately project how much this newly implemented security change affects the amount of additional documentation mailed in, the division believes these positions are needed for at least this filing season.</p> <p>The following positions are added:</p> <ul style="list-style-type: none"> <li>Non-permanent Office Assistant 1 (04-N23006), range 8, located in Juneau, expires 6/30/2025</li> <li>Non-permanent Office Assistant 1 (04-N23007), range 8, located in Juneau, expires 6/30/2025</li> <li>Non-permanent Office Assistant 1 (04-N23008), range 8, located in Juneau, expires 6/30/2025</li> </ul>												
<b>Align Authority for Annual Information Technology (IT) Equipment Refresh</b>												
LIT		0.0	-35.0	0.0	0.0	35.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to commodities for annual computer equipment life cycle replacement. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>8,569.7</b>	<b>6,503.9</b>	<b>18.1</b>	<b>1,943.5</b>	<b>104.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>64</b>	<b>2</b>	<b>3</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
SalAdj		283.3	283.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		2.1										
1050 PFD Fund		281.2										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$283.3												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$16.7												
FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$3.6												
FY2025 GGU 5% Cost of Living Adjustment: \$195.7												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$67.3												

**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
<b>Align Authority with Anticipated Expenditures</b>												
LIT		0.0	35.0	0.0	0.0	-35.0	0.0	0.0	0.0	0	0	0
Transfer authority from commodities to personal services for anticipated personal services costs. The remaining commodities authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>8,853.0</b>	<b>6,822.2</b>	<b>18.1</b>	<b>1,943.5</b>	<b>69.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>64</b>	<b>2</b>	<b>3</b>
***** <b>Changes From FY2025 Governor Adjusted Base To FY2025 Governor</b> *****												
<b>Legal and Adjudication Services from Department of Law and Office of Administrative Hearings</b>												
Inc		90.0	0.0	0.0	90.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		90.0										
The Permanent Fund Dividend (PFD) Division requires the assistance and expertise of the Department of Law for legal services and the Office of Administrative Hearings for appeals adjudications. The division enters into annual agreements for legal services that provide general legal counsel, dividend fraud through the Office of Special Prosecutions, and adjudications through the Office of Administrative Hearings. Over the years, application counts have increased, fraud instances continue to rise as bad actors become more sophisticated and the division has seen an increase in appeals activity.												
<b>Increased Postage Costs Due to Increased Federal Rate and Mailings</b>												
Inc		70.0	0.0	0.0	70.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		70.0										
Postage costs are steadily increasing due to federal rate increases and the division is mailing more documents to Alaskans who have chosen not to participate in multi-factor authentication (MFA) and opted for physical documents. within the myPFD website.												
Federal postage rates increased by six cents in 2023 and has increased 32 percent since 2019.												
For some Alaskans, mail is the only way to communicate with the division. This includes their application and supporting documentation. Similarly, there are Alaskans without any viable internet connection. The ability of the division to continue seamless service and communications with Alaska in both urban and rural locations is vital.												
<b>Annual Life Cycle Computer and Equipment Refresh</b>												
Inc		52.7	0.0	0.0	0.0	52.7	0.0	0.0	0.0	0	0	0
1050 PFD Fund		52.7										
The division has historically received capital appropriations for computer, printer, scanner, and related equipment refreshes. All available capital appropriations were fully expended in FY2023. The proposed schedule supports 66 permanent positions and allows for 25 percent of the workstations to be replaced on an annualized basis.												
<b>Permanent Fund Dividend Division and Child Support Enforcement Division Call Center System Contract</b>												
Inc		10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		10.0										

The Permanent Fund Dividend (PFD) Division and Child Support Enforcement Division implemented a new call center solution with Avtex and Genesys which

**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
<p>replaced an old Cisco system in FY2020. This was a cost-effective solution and leveraged federal dollars effectively within the organization to implement the initial contract.</p> <p>During the first three years of the contract the department was able to negotiate free support services due to delays in implementation. These costs, upon renewal, need to be realized along with the proposed increase in licensing costs from the contractor.</p> <p>The new contract is expected to increase costs by \$50.0 annually covering both divisions. The Child Support Enforcement Division currently pays for 80 percent of the total cost and that ratio is expected to continue in future years.</p>												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	20.8	0.0	0.0	20.8	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		20.8										
<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p> <p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>												
<b>Totals</b>		<b>9,096.5</b>	<b>6,822.2</b>	<b>18.1</b>	<b>2,134.3</b>	<b>121.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>64</b>	<b>2</b>	<b>3</b>

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

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
***** Changes From FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>	Enrolled	25,624.2	18,762.3	33.1	6,601.9	201.1	25.8	0.0	0.0	192	0	0
1002 Fed Rcpts		15,952.4										
1003 G/F Match		7,337.2										
1004 Gen Fund		485.3										
1005 GF/Prgm		50.0										
1016 Fed Incent		1,796.1										
1061 CIP Rcpts		3.2										
<b>Subtotal</b>		<b>25,624.2</b>	<b>18,762.3</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>192</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Align Authority for IT Project Management and Indirect Cost Allocation Charges</b>	LIT	0.0	-597.3	0.0	597.3	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to services for information technology project management and subject matter expertise required for the division's case management system replacement project, and for internal department indirect cost allocation charges. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>25,624.2</b>	<b>18,165.0</b>	<b>33.1</b>	<b>7,199.2</b>	<b>201.1</b>	<b>25.8</b>	<b>0.0</b>	<b>0.0</b>	<b>192</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>	SalAdj	796.3	796.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		469.5										
1003 G/F Match		241.9										
1004 Gen Fund		13.8										
1016 Fed Incent		71.1										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$796.3												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$50.1												
FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$10.2												
FY2025 GGU 5% Cost of Living Adjustment: \$547.2												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$188.8												
<b>Align Authority with Anticipated Expenditures</b>	LIT	0.0	361.3	0.0	-361.3	0.0	0.0	0.0	0.0	0	0	0
Transfer from services to personal services for anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>26,420.5</b>	<b>19,322.6</b>	<b>33.1</b>	<b>6,837.9</b>	<b>201.1</b>	<b>25.8</b>	<b>0.0</b>	<b>0.0</b>	<b>192</b>	<b>0</b>	<b>0</b>

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

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Permanent Fund Dividend Division and Child Support Enforcement Division Call Center System Contract</b>												
	Inc	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		26.4										
1003 G/F Match		13.6										
<p>The Permanent Fund Dividend (PFD) Division and Child Support Enforcement Division implemented a new call center solution with Avtex and Genesys which replaced an old Cisco system in FY2020. This was a cost-effective solution and leveraged federal dollars effectively within the organization to implement the initial contract.</p> <p>During the first three years of the contract the department was able to negotiate free support services due to delays in implementation. These costs, upon renewal, need to be realized along with the proposed increase in licensing costs from the contractor.</p> <p>The new contract is expected to increase costs by \$50.0 annually covering both divisions. The Child Support Enforcement Division currently pays for 80 percent of the total cost and that ratio is expected to continue in future years.</p>												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	131.5	0.0	0.0	131.5	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		86.7										
1003 G/F Match		44.8										
<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p> <p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>												
<b>Totals</b>		<b>26,592.0</b>	<b>19,322.6</b>	<b>33.1</b>	<b>7,009.4</b>	<b>201.1</b>	<b>25.8</b>	<b>0.0</b>	<b>0.0</b>	<b>192</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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
Enrolled		1,185.9	936.8	38.5	181.7	28.9	0.0	0.0	0.0	4	0	1
1004 Gen Fund		680.2										
1007 I/A Rcpts		176.2										
1133 CSSD Reimb		329.5										
<b>Subtotal</b>		<b>1,185.9</b>	<b>936.8</b>	<b>38.5</b>	<b>181.7</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>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Add Department Leadership and Policy Positions</b>												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2	0	1
These positions are necessary to provide the Commissioner with additional resources as the department researches, develops, informs, and communicates economic development policy items for this administration. The Commissioner's Office currently has one Deputy Commissioner and one Legislative Liaison. These new positions focus on policy as assigned by the Commissioner and assists with overall department operations.												
The following positions are added:												
Full-time Deputy Commissioner (04-0004), range 28, located in Anchorage Full-time Special Assistant to the Commissioner 2 (04-0036), range 23, located in Anchorage Non-permanent Policy Analyst (04-T120), range 21, located in Anchorage, expires 12/01/2026												
<b>Subtotal</b>		<b>1,185.9</b>	<b>936.8</b>	<b>38.5</b>	<b>181.7</b>	<b>28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6</b>	<b>0</b>	<b>2</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Delete Vacant Deputy Commissioner (04-5001)</b>												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
The Commissioner has determined that two Deputy Commissioner positions are not needed at this time. This vacant position can be deleted in favor of the currently filled position.												
The following position is deleted:												
Full-time Deputy Commissioner (04-5001), range 28, located in Anchorage.												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
SalAdj		16.9	16.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		6.0										
1007 I/A Rcpts		7.9										
1133 CSSD Reimb		3.0										

FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$16.9



**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
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$6.7 FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$10.2												
	<b>Subtotal</b>	<b>1,202.8</b>	<b>953.7</b>	<b>38.5</b>	<b>181.7</b>	<b>28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5</b>	<b>0</b>	<b>2</b>
***** <b>Changes From FY2025 Governor Adjusted Base To FY2025 Governor</b> *****												
<b>Department Leadership and Policy Activity</b>												
	Inc	456.7	395.2	61.5	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		456.7										
The Commissioner's Office created three new positions in FY2023 and added them to the budget in FY2024. No new appropriations occurred for FY2024 to fund the cost increase.  Budget authority is required to fund the positions and increased travel expenses.  The following positions were added:  Full-time Deputy Commissioner (04-0004), range 28, located in Anchorage Full-time Special Assistant to the Commissioner 2 (04-0036), range 23, located in Anchorage Non-permanent Policy Analyst (04-T120), range 21, located in Anchorage, expires 12/01/2026  Resources are necessary as the Commissioner researches, develops, informs, and communicates economic development policies for the Administration.  This proposal is paired with a deletion of a vacant Deputy Commissioner (04-5001). The cost savings of deleting the vacant position are factored into the increment to fund the three new positions in the Commissioner's Office.												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.6										
1133 CSSD		1.0										
Reimb												
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.  The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.												
	<b>Totals</b>	<b>1,662.1</b>	<b>1,348.9</b>	<b>100.0</b>	<b>184.3</b>	<b>28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5</b>	<b>0</b>	<b>2</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

**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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
Enrolled		2,954.9	1,734.3	15.9	1,187.7	17.0	0.0	0.0	0.0	18	0	0
1002 Fed Rcpts		79.5										
1004 Gen Fund		643.4										
1005 GF/Prgm		5.6										
1007 I/A Rcpts		1,583.4										
1017 Ben Sys		4.0										
1027 Int Airprt		0.3										
1029 P/E Retire		2.5										
1034 Teach Ret		1.1										
1042 Jud Retire		0.1										
1050 PFD Fund		27.2										
1061 CIP Rcpts		11.8										
1094 MHT Admin		13.5										
1104 MBB Rcpts		1.2										
1105 PFund Rcpt		91.2										
1108 Stat Desig		15.4										
1133 CSSD		472.1										
Reimb												
1169 PCE Endow		2.6										
<b>Subtotal</b>		<b>2,954.9</b>	<b>1,734.3</b>	<b>15.9</b>	<b>1,187.7</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>18</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Transfer Human Resources Staff to Department of Revenue for Human Resources Recruitment Stabilization</b>												
Atrin		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Transfer one position from the Department of Administration for human resources (HR) recruitment stabilization.												
Full-time Human Resource Technician 2 (10-0313), range 14, located in Anchorage												
<b>Align Authority for Human Resources Recruitment and Procurement Activities</b>												
LIT		0.0	155.8	0.0	-155.8	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services because of human resource (HR) recruitment and procurement activities transferring back to the agency from the Department of Administration. These costs were previously supported through reimbursable services agreements (RSAs) as a services cost.												
<b>Subtotal</b>		<b>2,954.9</b>	<b>1,890.1</b>	<b>15.9</b>	<b>1,031.9</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>19</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
SalAdj		79.3	79.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		14.1										
1007 I/A Rcpts		54.7										

**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
1133 CSSD Reimb		10.5										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$79.3												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$7.7												
FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$0.7												
FY2025 GGU 5% Cost of Living Adjustment: \$41.7												
FY2025 CEA 5% Cost of Living Adjustment: \$8.9												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$20.3												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	75.2	0.0	-75.2	0.0	0.0	0.0	0.0	0	0	0
Transfer from services to personal services for anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>3,034.2</b>	<b>2,044.6</b>	<b>15.9</b>	<b>956.7</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>19</b>	<b>0</b>	<b>0</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Reverse FY2023 Rate Adjustment</b>												
	Dec	-353.5	0.0	0.0	-353.5	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		-79.5										
1004 Gen Fund		-58.4										
1005 GF/Prgm		-5.6										
1007 I/A Rcpts		-37.1										
1017 Ben Sys		-4.0										
1027 Int Airprt		-0.3										
1029 P/E Retire		-2.5										
1034 Teach Ret		-1.1										
1042 Jud Retire		-0.1										
1050 PFD Fund		-27.2										
1061 CIP Rcpts		-11.8										
1094 MHT Admin		-13.5										
1104 MBB Rcpts		-1.2										
1105 PFund Rcpt		-91.2										
1108 Stat Desig		-15.4										
1133 CSSD		-2.0										
Reimb												
1169 PCE Endow		-2.6										

The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

**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 department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>												
<b>Allocate FY2023 Rate Adjustment</b>												
	Dec	-16.9	0.0	0.0	-16.9	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-3.8										
1007 I/A Rcpts		-10.0										
1133 CSSD Reimb		-3.1										
<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p>												
<p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>												
<b>Office of Information Technology Helpdesk Position Transfer Implementation</b>												
	Inc	499.2	499.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		499.2										
<p>Transfer Helpdesk positions due to reorganization.</p>												
<b>Add Department Information Technology (IT) Manager (04-#004) for Line of Business Needs</b>												
	Inc	192.4	192.4	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
1004 Gen Fund		192.4										
<p>The department does not have a line of business IT Manager. Each core division is heavily staffed with IT positions, and the department recently received Helpdesk duties from the Office of Information Technology. The Administrative Services Division lacks the subject matter expertise to work effectively with each division. This position would address a knowledge gap within the department, and improve planning, implementation and service delivery.</p>												
<p>The following position is added:</p>												
<p>Full-time Data Processing Manager 3 (04-#004), range 24, located in Juneau.</p>												
<b>Totals</b>		<b>3,355.4</b>	<b>2,736.2</b>	<b>15.9</b>	<b>586.3</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>20</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	Positions		
										PFT	PPT	NP
***** Changes From FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
Enrolled		1,275.0	1,102.7	21.0	146.9	4.4	0.0	0.0	0.0	8	0	0
1004 Gen Fund		796.7										
1050 PFD Fund		478.3										
<b>Subtotal</b>		<b>1,275.0</b>	<b>1,102.7</b>	<b>21.0</b>	<b>146.9</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 FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
SalAdj		48.5	48.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		30.0										
1050 PFD Fund		18.5										
<b>Subtotal</b>		<b>1,323.5</b>	<b>1,151.2</b>	<b>21.0</b>	<b>146.9</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 FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>												
Inc		3.8	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2.4										
1050 PFD Fund		1.4										
<b>Totals</b>		<b>1,327.3</b>	<b>1,151.2</b>	<b>21.0</b>	<b>150.7</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>

FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$48.5  
 FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$2.7  
 FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$0.4  
 FY2025 GGU 5% Cost of Living Adjustment: \$33.3  
 FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$12.1

The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each Division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

**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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
	Enrolled	4,682.2	3,407.0	95.0	1,115.2	65.0	0.0	0.0	0.0	17	0	0
1007 I/A Rcpts		30.0										
1094 MHT Admin		4,652.2										
<b>Subtotal</b>		<b>4,682.2</b>	<b>3,407.0</b>	<b>95.0</b>	<b>1,115.2</b>	<b>65.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>17</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Reverse Mental Health Trust Recommendation</b>												
	OTI	-4,652.2	-3,377.0	-95.0	-1,115.2	-65.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		-4,652.2										
Reverse Mental Health Trust recommendation to reflect zero-based mental health budget.												
<b>Maintain the Mental Health Trust Authority Operating Budget</b>												
	IncM	4,819.9	3,630.5	107.5	987.7	79.2	15.0	0.0	0.0	0	0	0
1094 MHT Admin		4,819.9										
The Alaska Mental Health Trust Authority (Trust) administrative budget supports the operation of the Trust office and the Board of Trustees. The Trust is tasked in statute with being trustees of the cash and non-cash assets of the legal trust, making budget recommendations for the Mental Health Budget Bill, partnering with the Department of Health and Department of Family and Community Services to ensure a Comprehensive Mental Health Program Plan, and providing leadership in Trust beneficiary-related issues. The Trust is a State corporation, which is administratively housed in the Department of Revenue.												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
	SalAdj	59.4	59.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		59.4										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$59.4												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$23.3												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$36.1												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	-26.0	0.0	26.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to services for anticipated services costs. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>4,909.3</b>	<b>3,693.9</b>	<b>107.5</b>	<b>1,013.7</b>	<b>79.2</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>17</b>	<b>0</b>	<b>0</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</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
1094 MHT Admin	Inc	20.3	0.0	0.0	20.3	0.0	0.0	0.0	0.0	0	0	0
		20.3										
<b>Totals</b>		<b>4,929.6</b>	<b>3,693.9</b>	<b>107.5</b>	<b>1,034.0</b>	<b>79.2</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>17</b>	<b>0</b>	<b>0</b>

The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.



**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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
	Enrolled	962.2	791.9	62.4	100.0	7.9	0.0	0.0	0.0	6	0	0
1007 I/A Rcpts		422.8										
1037 GF/MH		539.4										
<b>Subtotal</b>		<b>962.2</b>	<b>791.9</b>	<b>62.4</b>	<b>100.0</b>	<b>7.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
	SalAdj	16.3	16.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		6.0										
1037 GF/MH		10.3										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$16.3												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$8.2												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$8.1												
<b>Subtotal</b>		<b>978.5</b>	<b>808.2</b>	<b>62.4</b>	<b>100.0</b>	<b>7.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6</b>	<b>0</b>	<b>0</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0	0	0
1037 GF/MH		3.6										
<b>Totals</b>		<b>982.1</b>	<b>808.2</b>	<b>62.4</b>	<b>103.6</b>	<b>7.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6</b>	<b>0</b>	<b>0</b>

**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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>	Enrolled	1,386.2	237.6	24.5	1,120.3	3.8	0.0	0.0	0.0	1	0	0
1104 MBB Rcpts		1,281.2										
1108 Stat Desig		105.0										
<b>Subtotal</b>		<b>1,386.2</b>	<b>237.6</b>	<b>24.5</b>	<b>1,120.3</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>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Align Authority for Anticipated Services Expenditures</b>	LIT	0.0	-27.7	-9.1	36.8	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services and travel to cover anticipated services costs. The remaining personal services and travel authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>1,386.2</b>	<b>209.9</b>	<b>15.4</b>	<b>1,157.1</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 FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Reverse House Bill 127 Fiscal Note for Travel Expenses</b>	OTI	-5.0	0.0	-5.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		-5.0										

Reverse House Bill 127 (SLA 2022) Fiscal Note for Alaska Municipal Bond Bank Authority travel expenses.

House Bill 127 broadens the Alaska Municipal Bond Bank Authority's (Bond Bank) ability to make loans to the University of Alaska and to regional health organizations. The Bond Bank is currently limited to lending to the University for power and heat projects only, and the proposed legislation will expand that authority to any purpose for which the University is otherwise allowed to borrow. The primary objective of the change is to lower the cost of financing for any needed University projects. The proposed legislation also broadens the authority of the Bond Bank to lend to regional health organizations by eliminating the project financing limit of 49 percent, the project funding limit of \$102.5 million, and increasing the total lending authority from \$205 million to \$500 million. Since the authority to lend to regional health organization was created in 2015, the Bond Bank has lent \$144.8 million and produced savings of over \$65.3 million by reducing borrower interest rates.

To the extent bonds are issued based on this proposed legislation, they will be moral obligations of the State of Alaska. This means that in the event the University or a regional health organization that borrows in this program were to default, the Bond Bank would request funding from the Legislature and Governor to pay their debt service. If the State failed to act on that request the municipal market would lose confidence in the State of Alaska as a creditor.

The statutes will continue to require that the Commissioner of the Department of Health anticipate a State financial benefit and increase in the regional quality of care for a regional health organization loan request to be considered by the Bond Bank. This provision generates an additional layer of State analysis of any proposed project's merit.

For this fiscal note, Bond Bank costs were derived by assuming that approximately \$100 million of bonds would be issued per year over the next five years. The Bond Bank anticipates incurring travel costs of up to \$10.0 in FY2023 and FY2024 as program awareness is generated and increases, followed by approximately \$5.0 per year thereafter. Professional services of up to \$350.0 will be incurred in FY2023 through FY2028 as bonds are issued. Costs incurred may include a surety policy, financial advisor, bond counsel, rating agencies, trustee paying agent, and other services.

**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
All costs incurred due to the issuance of bonds will be charged to the University or regional health organization and paid from proceeds of their bond issue.												
The estimates in this fiscal note will adjust based on realized demand and will go up or down according to potential borrower activity.												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
	SalAdj	3.7	3.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		3.7										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$3.7												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$1.4												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$2.3												
<b>Align Authority with Anticipated Expenditures</b>												
	LIT	0.0	7.0	0.0	-7.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>1,384.9</b>	<b>220.6</b>	<b>10.4</b>	<b>1,150.1</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 FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		0.6										
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.												
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.												
<b>Totals</b>		<b>1,385.5</b>	<b>220.6</b>	<b>10.4</b>	<b>1,150.7</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 FY2024 Enrolled To FY2024 Authorized *****												
<b>Designated Program Receipts for Housing and Energy Programs Sec54(g) Ch1 FSSLA2023 P141 L24 (HB39)</b>												
(Language)	Enrol(L)	40,000.0	0.0	0.0	0.0	0.0	0.0	40,000.0	0.0	0	0	0
1108 Stat Desig		40,000.0										
<b>FY2024 Enrolled</b>												
	Enrolled	109,261.3	45,225.5	547.0	19,023.0	3,723.9	312.1	40,429.8	0.0	314	22	14
1002 Fed Rcpts		69,292.8										
1007 I/A Rcpts		797.3										
1061 CIP Rcpts		2,462.6										
1092 MHTAAR		100.0										
1103 AHFC Rcpts		36,608.6										
<b>Federal Stimulus for Housing Sec20 Ch1 FSSLA2023 P125 L1 (HB39) (FY21-FY24)</b>												
(Language)	CarryFwd	65,726.1	0.0	0.0	0.0	0.0	0.0	65,726.1	0.0	0	0	0
1265 COVID Fed		65,726.1										
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, June 30, 2023, and June 30, 2024.												
The original appropriation, Sec14b, Ch1, SSSLA2021, P112, L7, was amended to extend the lapse date through June 30, 2024.												
<b>Designated Program Receipts for Housing Sec60g Ch11 SLA2022 P169 L16 (HB281) (FY23-FY24)</b>												
(Language)	CarryFwd	39,581.2	0.0	0.0	0.0	0.0	0.0	39,581.2	0.0	0	0	0
1108 Stat Desig		39,581.2										
Designated program receipts under AS 37.05.146(b)(3) received by the Alaska Housing Finance Corporation, estimated to be \$40,000,000, 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, 2023, and June 30, 2024.												
<b>Subtotal</b>		<b>254,568.6</b>	<b>45,225.5</b>	<b>547.0</b>	<b>19,023.0</b>	<b>3,723.9</b>	<b>312.1</b>	<b>185,737.1</b>	<b>0.0</b>	<b>314</b>	<b>22</b>	<b>14</b>
***** Changes From FY2024 Authorized To FY2024 Management Plan *****												
<b>Align Authority with Anticipated Services and Capital Outlay Expenditures</b>												
	LIT	0.0	0.0	0.0	6,611.8	-1,638.3	307.6	-5,281.1	0.0	0	0	0
Transfer authority from grants and commodities to cover anticipated services and capital outlay.												
<b>Subtotal</b>		<b>254,568.6</b>	<b>45,225.5</b>	<b>547.0</b>	<b>25,634.8</b>	<b>2,085.6</b>	<b>619.7</b>	<b>180,456.0</b>	<b>0.0</b>	<b>314</b>	<b>22</b>	<b>14</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Reverse Designated Program Receipts for Housing and Energy Programs Sec54(g) Ch1 FSSLA2023 P141 L24 (HB39)</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		
										PFT	PPT	NP
(Language) 1108 Stat Desig	OTI	-40,000.0	0.0	0.0	0.0	0.0	0.0	-40,000.0	0.0	0	0	0
Reverse language appropriation for designated program receipts for housing and energy programs.												
<b>Reverse Federal Stimulus for Housing Sec20 Ch1 FSSLA2023 P125 L1 (HB39) (FY21-FY24)</b>												
(Language) 1265 COVID Fed	OTI	-65,726.1	0.0	0.0	0.0	0.0	0.0	-65,726.1	0.0	0	0	0
Reverse multi-year appropriation for federal stimulus housing.												
<b>Reverse Designated Program Receipts for Housing Sec60g Ch11 SLA2022 P169 L16 (HB281) (FY23-FY24)</b>												
(Language) 1108 Stat Desig	OTI	-39,581.2	0.0	0.0	0.0	0.0	0.0	-39,581.2	0.0	0	0	0
Reverse multi-year appropriation for designated program receipts for housing.												
<b>Reverse Mental Health Trust: Department of Corrections Discharge Incentive Grants</b>												
1092 MHTAAR	OTI	-100.0	0.0	0.0	0.0	0.0	0.0	-100.0	0.0	0	0	0
Reverse Mental Health Trust recommendation.												
<b>MH Trust: Department of Corrections Discharge Incentive Grants (FY16-FY25)</b>												
1037 GF/MH	IncT	200.0	0.0	0.0	0.0	0.0	0.0	200.0	0.0	0	0	0
This project is a strategy in the Mental Health Trust's Disability Justice Focus area and the Disability Justice workgroup. It is consistent with the Housing workgroup's focus on "community re-entry" by targeting beneficiaries exiting Department of Corrections settings. Particularly individuals who are challenging to serve due to issues related to mental illness and other conditions requiring extended supervision and support services to avoid repeat incarceration and becoming public safety concerns. The purpose of the program is to provide the immediate housing need and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition clients are more likely to gain the tools needed to become more self-sufficient and less likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.												
<b>MH Trust: Department of Corrections Discharge Incentive Grants (FY16-FY25)</b>												
1092 MHTAAR	IncT	200.0	0.0	0.0	0.0	0.0	0.0	200.0	0.0	0	0	0
This project is a strategy in the Trust's Disability Justice Focus area and the Disability Justice workgroup. It is consistent with the Housing workgroup's focus on 'community re-entry' by targeting beneficiaries exiting Department of Corrections settings who are challenging to serve due to issues related to mental illness and other conditions and will require extended supervision and support services to avoid repeat incarceration and becoming public safety concerns. The purpose of the program is to provide the immediate needed housing and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition clients are more likely to gain the tools needed to become more self-sufficient and less												

**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
likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.												
<b>Align Authority with Anticipated Expenditures</b>												
LIT		0.0	0.0	0.0	500.0	1,000.0	500.0	-2,000.0	0.0	0	0	0
Transfer authority from grants to cover anticipated services, commodities and capital outlay.												
<b>Subtotal</b>		<b>109,561.3</b>	<b>45,225.5</b>	<b>547.0</b>	<b>26,134.8</b>	<b>3,085.6</b>	<b>1,119.7</b>	<b>33,448.7</b>	<b>0.0</b>	<b>314</b>	<b>22</b>	<b>14</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Totals</b>		<b>109,561.3</b>	<b>45,225.5</b>	<b>547.0</b>	<b>26,134.8</b>	<b>3,085.6</b>	<b>1,119.7</b>	<b>33,448.7</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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
Enrolled		492.4	271.9	24.8	165.9	14.8	15.0	0.0	0.0	2	0	0
1002 Fed Rcpts		320.0										
1061 CIP Rcpts		172.4										
<b>Subtotal</b>		<b>492.4</b>	<b>271.9</b>	<b>24.8</b>	<b>165.9</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 FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Align Authority with Anticipated Expenditures</b>												
LIT		0.0	18.6	0.0	-18.6	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>492.4</b>	<b>290.5</b>	<b>24.8</b>	<b>147.3</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 FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Totals</b>		<b>492.4</b>	<b>290.5</b>	<b>24.8</b>	<b>147.3</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		NP
										PFT	PPT	
***** Changes From FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>												
1105 PFund Rcpt	Enrolled	25,873.8	20,547.4	800.0	3,640.8	435.6	450.0	0.0	0.0	67	0	2
		25,873.8										
<b>AK Perm Fund Corp. &amp; PCE Endowment Fund Ch12 SLA2023 (SB98) (Sec2 Ch1 FSSLA2023 P44 L22 (HB39))</b>												
1105 PFund Rcpt	FisNot	60.0	0.0	0.0	60.0	0.0	0.0	0.0	0.0	0	0	0
		60.0										
Senate Bill 98 transfers the responsibility to manage the investments of the Power Cost Equalization (PCE) Endowment Fund established in AS 42.45.070 from the Commissioner of Revenue to the Alaska Permanent Fund Corporation (APFC). APFC estimates that it will need approximately \$60.0 each year for financial audit services for the Fund. APFC may at some point experience an impact to staffing as a result of this transfer. APFC will defer seeking resources for such impacts until they can be quantified.												
<b>Subtotal</b>		<b>25,933.8</b>	<b>20,547.4</b>	<b>800.0</b>	<b>3,700.8</b>	<b>435.6</b>	<b>450.0</b>	<b>0.0</b>	<b>0.0</b>	<b>67</b>	<b>0</b>	<b>2</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>Reverse one-time funding for three-year workstation replacement cycle</b>												
1105 PFund Rcpt	OTI	-239.7	0.0	0.0	0.0	-239.7	0.0	0.0	0.0	0	0	0
		-239.7										
Reverse FY2024 one-time funding for workstation equipment and laptops.												
Workstation equipment for all staff is on a three-year replacement cycle. Laptops for all staff are due to be replaced in FY2024. This request includes the funding necessary for this replacement to ensure seamless technology to support the work of the staff.												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>												
1105 PFund Rcpt	SalAdj	289.4	289.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
		289.4										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$289.4												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$88.9												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$200.5												
<b>Subtotal</b>		<b>25,983.5</b>	<b>20,836.8</b>	<b>800.0</b>	<b>3,700.8</b>	<b>195.9</b>	<b>450.0</b>	<b>0.0</b>	<b>0.0</b>	<b>67</b>	<b>0</b>	<b>2</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Reverse FY2023 Office of Information Technology Core Rate Adjustment</b>												
1105 PFund Rcpt	Dec	-23.6	0.0	0.0	-23.6	0.0	0.0	0.0	0.0	0	0	0
		-23.6										
The Alaska Permanent Fund Corporation is no longer included in the Office of Information Technology Core rate. This rate adjustment is no longer needed.												



**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>Annual Merit Adjustment to Address Recruitment and Retention Challenges</b>												
	Inc	920.0	920.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		920.0										
<p>Providing a consistent level of annual merit is essential for supporting the Alaska Permanent Fund Corporation's (APFC) professional talent. APFC has faced recruitment and retention issues. The Corporation has lost valuable employees to employers offering higher base pay and opportunities for bonuses. To keep pace with rising inflation and better align salaries with other employers, the Corporation has included a merit allowance of six percent of total salaries to be allocated at the managers' discretion. The request includes annual merit, associated benefits, and the required adjustment to vacancy.</p>												
<b>Incentive Compensation to Address Recruitment and Retention Challenges</b>												
	Inc	915.0	915.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		915.0										
<p>The maximum distribution for those staff who are currently eligible is estimated to be \$3.7 million, which reflects \$3.3 million for Investment staff and \$445.0 for Operations staff per the Incentive Compensation Policy adopted by the Board of Trustees. To fully fund the policy, \$470.0 for Investment staff and \$445.0 for Operational staff is being requested. Full funding of the maximum payment is important to the effectiveness of the policy as a recruitment and retention tool. This is important for the recruitment and retention of all staff as the Alaska Permanent Fund Corporation has lost valuable employees recently to other employers offering bonuses.</p>												
<b>Increase Volume of Travel to Forward Investment Management Objectives</b>												
	Inc	100.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		100.0										
<p>Travel is essential in ensuring that the Alaska Permanent Fund Corporation (APFC) can meet the needs for due diligence, collaboration, and networking to forward investment management objectives. This request supports increases due to rising travel costs across the nation and anticipated travel to and from the Anchorage satellite office to ensure ongoing team cohesion and high performance.</p>												
<b>Facility Rent, Training and Advisory Support</b>												
	Inc	56.1	0.0	0.0	56.1	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		56.1										
<p>Adjustment to the contractual services line, resulting from the cumulative anticipated needs offset by the reductions for FY2025. This amount includes funding for services (rent, technology) related to the Anchorage office, additional consulting costs driven by contractual increases and Board-driven projects, and additional training for the Board of Trustees. The information technology component of this line is project-based and includes a reduction to reflect plans for FY2025.</p>												
<b>Equipment to Support Datacenter Relocation for Business Continuity and Disaster Recovery Needs</b>												
	Inc	150.0	0.0	0.0	0.0	0.0	150.0	0.0	0.0	0	0	0
1105 PFund Rcpt		150.0										

The Alaska Permanent Fund Corporation (APFC) requires additional support as the Disaster Recovery site is relocated from Fairbanks to Anchorage to fortify business continuity and disaster recovery needs. This will also become the primary data center for the Anchorage office to ensure (APFC)experiences minimal

**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
downtime for trading and investment management needs.												
<b>Allocate FY2023 Rate Adjustment</b>												
	Inc	43.8	0.0	0.0	43.8	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		43.8										
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.												
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.												
<b>Commodities – Workstation Replacement Cycle</b>												
	Inc	50.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		50.0										
This is the cumulative anticipated need for the workstation replacement cycle. Within this line, are the costs associated with furniture, supplies, and equipment needed to support the Anchorage satellite office												
<b>Totals</b>		<b>28,194.8</b>	<b>22,671.8</b>	<b>900.0</b>	<b>3,777.1</b>	<b>245.9</b>	<b>600.0</b>	<b>0.0</b>	<b>0.0</b>	<b>67</b>	<b>0</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 FY2024 Enrolled To FY2024 Authorized *****													
<b>FY2024 Enrolled</b>													
Enrolled		192,863.6	0.0	0.0	192,863.6	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		192,863.6											
<b>AK Perm Fund Corp. &amp; PCE Endowment Fund Ch12 SLA2023 (SB98) (Sec2 Ch1 FSSLA2023 P44 L25 (HB39))</b>													
FisNot		2,500.0	0.0	0.0	2,500.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		2,500.0											
Senate Bill 98 transfers the responsibility to manage the investments of the Power Cost Equalization (PCE) Endowment Fund established in AS 42.45.070 from the Commissioner of Revenue to the Alaska Permanent Fund Corporation (APFC). APFC estimates that the investment management fees associated with investing the approximately \$1B Power Cost Equalization Endowment Fund at 25 basis points, or \$2.5 million.													
<b>Subtotal</b>		<b>195,363.6</b>	<b>0.0</b>	<b>0.0</b>	<b>195,363.6</b>	<b>0.0</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 FY2025 Governor Adjusted Base To FY2025 Governor *****													
<b>Investment Management Fees and Services</b>													
Inc		2,800.0	0.0	0.0	2,800.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		2,800.0											
This request includes funding needed to support increasing gatekeeper fees, based on anticipated commitments within alternative markets.													
In addition, \$200.0 is requested to support reconciliation services and increased tax advisory services in certain international markets.													
<b>Totals</b>		<b>198,163.6</b>	<b>0.0</b>	<b>0.0</b>	<b>198,163.6</b>	<b>0.0</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>