

State of Alaska FY2013 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

Component: Tax Division

Contribution to Department's Mission

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

Core Services

- Facilitate voluntary compliance
- Enforce tax and gaming statutes
- Account for revenues
- Forecast future revenues for state fiscal planning purposes
- Inform stakeholders
- Participate in governor's revenue and investment initiatives

Results at a Glance

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

End Result A: Maximize compliance with current tax and gaming statutes.

Target #1: 90% of existing taxpayers file their tax returns and make tax payments timely.

Status #1: In FY2011, 98.5% of known taxpayers filed their tax returns and made their tax payments timely. This is an increase from FY2010, and above the goal of 90%.

Strategy A1: Increase audit coverage (audit activities improve compliance and revenue).

Target #1: Open 20 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

Status #1: The Tax Division opened 35 new audit cases in FY2011 due to an increase in audit staff and focusing on auditing new taxpayers discovered in previous years through compliance activities. These audits will be worked throughout FY2012 in addition to maintaining a target of 20 new audits for that year.

Strategy A2: Increase voluntary tax compliance by identifying non-filers.

Target #1: Conduct five new compliance projects to identify non-filers.

Status #1: The Tax Division conducted 68 compliance projects in FY2011 which resulted in the identification of 98 new taxpayers and the continued education of existing taxpayers. In addition, 500 new cigarette taxpayers were identified through continued compliance efforts focused on Internet sales of cigarettes coming into the state.

Strategy A3: Use refund requests as a measure for how effective we are in processing tax returns and return information.

Target #1: Issue 98% of tax refunds within statutory 90-day interest free (grace) period.

Status #1: In FY2011, the Tax Division issued 94% of tax refunds without incurring interest. This was short of the goal and also a slight decrease from FY2010. In FY2012, the Tax Division will maintain this goal at 98% as we believe it is important to issue refunds as quickly as possible, not only to avoid having to pay interest, but to ensure that the state does not unnecessarily tie up monies needed by taxpayers to conduct their business.

Strategy A4: Increase number of audit hours.

Target #1: 2,000 hour increase in audit hours over prior year.

Status #1: The Tax Division did not meet their goal of a 2,000 hour increase in audit hours in FY2011. Although total audit time spent conducting oil and gas production tax audits increased by 2,630 hours, total hours for the division decreased by 3,202 hours. This decrease was due to several factors including increased training of new corporate income tax auditors and increased compliance projects in excise taxes.

Strategy A5: Use collection activity as a measure of how effective we are in administering tax

programs.

Target #1: Collect 95% or more of taxes due.

Status #1: In FY2011, the Tax Division collected 99.6% of taxes due.

Strategy A6: Utilize investigators to conduct inspections of and educate the gaming community on Alaska’s charitable gaming laws.

Target #1: Conduct 50 gaming inspections each year.

Status #1: The Tax Division conducted 97 gaming inspections in FY2011.

| Major Activities to Advance Strategies | |
|---|---|
| <ul style="list-style-type: none"> • Increase tax compliance by educating Alaskans about Alaska's tax programs • Enforce tax compliance through audit • Focus examination activity on high risk returns and errors • Streamline examination process • Utilize IRS and other third-party data and examination resources to identify non-filers • Implement performance tracking and process monitoring tools • Account for program revenues | <ul style="list-style-type: none"> • Provide training workshops in key areas • Encourage voluntary compliance by informing taxpayers of resources that allow them to fully comply • Publish well-used and statutorily required reports and website materials • Assist governor and legislature in developing new sources of revenue and increasing existing sources • Respond to revenue related legislation • Collect historical and forecasted cost, price and production data to support revenue forecast work |

Key Component Challenges

- Providing assistance to the governor and legislature in evaluating current and potential revenue sources and improving the quality of the financial data collected to support revenue forecasts with the goal of developing a stable fiscal policy for the state.
- Estimating oil and gas revenues in light of the highly volatile oil and gas market coupled with uncertainties in the U.S. economy.
- Maintaining the integrity of core tax programs in the face of resource demands from major revenue and investment initiatives and aging or nonexistent information management systems.
- Contributing to efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves, in particular, through the Alaska Gasline Inducement Act (AGIA).
- Developing regulations, implementing reporting systems and managing data for Alaska’s Clear and Equitable Share (ACES) legislation—the current oil and gas production tax.
- Recruiting, training, and retaining professional staff.
- Creating and implementing education programs to ensure that Alaskans understand and comply with Alaska’s tax laws.
- Creating and modernizing information management systems.

Significant Changes in Results to be Delivered in FY2013

- The Tax Division will begin implementation of an integrated revenue management system which will replace nonexistent, aging, or failing revenue data systems in an effort to more efficiently manage the collection and reporting of state tax revenues. This project is estimated to cost \$35 million and will take approximately five years to fully implement.
- The Tax Division will continue to restore functionality of core programs and services and insulate core

services from erosion by major initiatives. The division's end result of maximizing compliance with tax and gaming statutes is directly related to its ability to focus on core services which include audits, accounting, collections, and taxpayer education.

- The Tax Division will continue to draft and implement regulations in programs with statutory changes to clarify legislative intent and update regulations to provide taxpayers with guidance on how to handle changes in industry where the statutes are silent.

Major Component Accomplishments in 2011

- Assisted the governor with critical legislation to effect changes in Alaska's oil and gas production tax as part of the governor's overall plan to make Alaska more competitive as an oil production state. Assisted both the governor and the legislature in dealing with various other fiscal issues and provided information and testimony on education, film production, research and development, and renewable energy tax credits as well as proposed changes to the passenger vehicle, motor fuel, and mining license taxes.
- Continued to refine and streamline the oil and gas credit purchase and due diligence review process which resulted in the timely issuance of over 253 tax credit certificates totaling over \$464 million and 278 cash purchases of credit certificates totaling approximately \$450 million.
- Completed an assessment of current tax division systems and the need for an integrated revenue management system to enhance efficiencies in administration of all tax programs.
- Initiated a project to identify and standardize critical information needed from the oil and gas industry to enhance the quality of oil and gas audits and our ability to more accurately estimate future production tax revenues for state budgeting purposes.
- Assessed over \$65 million in additional production tax and interest liabilities as the result of closing six audits covering tax years 2003 through 2007.
- Continued to provide critical resources in support of the governor's plans regarding a gas line.
- Continued training of Corporate Income Tax Auditors responsible for the Alaska corporate net income tax and Oil and Gas Revenue Auditors responsible for oil and gas production tax. The Tax Division also extended its contract with an outside audit firm to assist in oil and gas production tax and credit audits.
- The Tax Division distributed shared taxes and fees of over \$39 million to 128 communities throughout Alaska.
- Closed appeals from over 145 taxpayers of assessments in all tax types and charitable gaming.

Statutory and Regulatory Authority

| | |
|-----------|--|
| AS 04.11* | Alcoholic Beverages – Licensing |
| AS 05.15 | Games of Chance and Contests of Skill |
| AS 05.16 | Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska |
| AS 10.25* | Electric and Telephone Cooperative Act |
| AS 16.51 | Alaska Seafood Marketing Institute |
| AS 43.05 | Administration of Revenue Laws |
| AS 43.10 | Enforcement and Collection of Taxes |
| AS 43.19 | Multi-state Tax Compact |
| AS 43.20 | Alaska Net Income Tax Act |
| AS 43.31 | Estate Tax Law of Alaska |
| AS 43.40* | Motor Fuel Tax |
| AS 43.50 | Tobacco Taxes and Sales |
| AS 43.52* | Transportation Taxes |
| AS 43.55 | Oil and Gas Production Tax and Oil Surcharge |
| AS 43.56 | Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes |

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

* Statutes provide for sharing taxes and fees

Contact Information

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**Tax Division
Component Financial Summary**

All dollars shown in thousands

| | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|---|-----------------|---------------------------|-----------------|
| Non-Formula Program: | | | |
| Component Expenditures: | | | |
| 71000 Personal Services | 11,202.8 | 11,775.1 | 13,392.4 |
| 72000 Travel | 357.8 | 223.1 | 223.1 |
| 73000 Services | 3,172.9 | 3,068.5 | 2,467.4 |
| 74000 Commodities | 258.4 | 121.5 | 121.5 |
| 75000 Capital Outlay | 52.6 | 0.0 | 0.0 |
| 77000 Grants, Benefits | 0.0 | 0.0 | 0.0 |
| 78000 Miscellaneous | 0.0 | 0.0 | 0.0 |
| Expenditure Totals | 15,044.5 | 15,188.2 | 16,204.4 |
| Funding Sources: | | | |
| 1004 General Fund Receipts | 13,971.0 | 14,223.9 | 14,713.3 |
| 1005 General Fund/Program Receipts | 693.6 | 718.7 | 742.8 |
| 1007 Inter-Agency Receipts | 200.0 | 37.0 | 0.0 |
| 1061 Capital Improvement Project Receipts | 95.4 | 121.0 | 658.0 |
| 1105 Alaska Permanent Fund Corporation Receipts | 84.5 | 87.6 | 90.3 |
| Funding Totals | 15,044.5 | 15,188.2 | 16,204.4 |

Estimated Revenue Collections

| Description | Master Revenue Account | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|---|------------------------------|----------------|---------------------------|-----------------|
| Unrestricted Revenues | | | | |
| General Fund Program Receipts | 51060 | 1,964.8 | 1,900.0 | 1,900.0 |
| Unrestricted Total | | 1,964.8 | 1,900.0 | 1,900.0 |
| Restricted Revenues | | | | |
| Interagency Receipts | 51015 | 200.0 | 37.0 | 0.0 |
| General Fund Program Receipts | 51060 | 693.6 | 718.7 | 742.8 |
| Capital Improvement Project Receipts | 51200 | 95.4 | 121.0 | 658.0 |
| Permanent Fund Earnings Reserve Account | 51373 | 84.5 | 87.6 | 90.3 |
| Restricted Total | | 1,073.5 | 964.3 | 1,491.1 |
| Total Estimated Revenues | | 3,038.3 | 2,864.3 | 3,391.1 |

**Summary of Component Budget Changes
From FY2012 Management Plan to FY2013 Governor**

All dollars shown in thousands

| | <u>Unrestricted Gen (UGF)</u> | <u>Designated Gen (DGF)</u> | <u>Other Funds</u> | <u>Federal Funds</u> | <u>Total Funds</u> |
|--|-----------------------------------|---------------------------------|--------------------|--------------------------|--------------------|
| FY2012 Management Plan | 14,223.9 | 718.7 | 245.6 | 0.0 | 15,188.2 |
| Adjustments which will continue current level of service: | | | | | |
| -FY2013 Salary Increases | 271.8 | 19.8 | 2.1 | 0.0 | 293.7 |
| -FY2013 Health Insurance Increases | 97.6 | 4.3 | 0.6 | 0.0 | 102.5 |
| Proposed budget increases: | | | | | |
| -Cigarette Tax Stamp Rate Increase | 120.0 | 0.0 | 0.0 | 0.0 | 120.0 |
| -IT Positions for Tax Revenue Management System | 0.0 | 0.0 | 500.0 | 0.0 | 500.0 |
| FY2013 Governor | 14,713.3 | 742.8 | 748.3 | 0.0 | 16,204.4 |

**Tax Division
Personal Services Information**

| Authorized Positions | | | Personal Services Costs | |
|----------------------|------------------------------|--------------------|----------------------------------|-------------------|
| | FY2012 Management Plan | FY2013 Governor | | |
| Full-time | 117 | 122 | Annual Salaries | 9,218,799 |
| Part-time | 1 | 1 | COLA | 26,484 |
| Nonpermanent | 3 | 2 | Premium Pay | 0 |
| | | | Annual Benefits | 5,144,187 |
| | | | <i>Less 7.00% Vacancy Factor</i> | (1,007,263) |
| | | | Lump Sum Premium Pay | 10,200 |
| Totals | 121 | 125 | Total Personal Services | 13,392,407 |

Position Classification Summary

| Job Class Title | Anchorage | Fairbanks | Juneau | Others | Total |
|---------------------------------|-----------|-----------|--------|--------|-------|
| Accountant III | 0 | 0 | 1 | 0 | 1 |
| Accountant IV | 0 | 0 | 1 | 0 | 1 |
| Accounting Clerk | 0 | 0 | 1 | 0 | 1 |
| Accounting Tech II | 0 | 0 | 1 | 0 | 1 |
| Accounting Tech III | 0 | 0 | 3 | 0 | 3 |
| Accounting Technician IV | 0 | 0 | 1 | 0 | 1 |
| Administrative Assistant I | 1 | 0 | 0 | 0 | 1 |
| Administrative Assistant II | 1 | 0 | 1 | 0 | 2 |
| Administrative Officer I | 0 | 0 | 1 | 0 | 1 |
| Analyst/Programmer I | 0 | 0 | 1 | 0 | 1 |
| Analyst/Programmer II | 0 | 0 | 2 | 0 | 2 |
| Analyst/Programmer III | 0 | 0 | 3 | 0 | 3 |
| Analyst/Programmer V | 0 | 0 | 1 | 0 | 1 |
| Appraiser I | 1 | 0 | 0 | 0 | 1 |
| Asst Chf, Revenue Econ Research | 0 | 0 | 1 | 0 | 1 |
| Asst Petroleum Prop Assessor | 1 | 0 | 0 | 0 | 1 |
| Audit Master | 4 | 0 | 0 | 0 | 4 |
| Chief of Revenue Operations | 0 | 0 | 1 | 0 | 1 |
| Commercial Analyst | 2 | 0 | 0 | 0 | 2 |
| Corporate Income Tax Audit I | 2 | 0 | 0 | 0 | 2 |
| Corporate Income Tax Audit II | 1 | 0 | 0 | 0 | 1 |
| Corporate Income Tax Audit III | 2 | 0 | 0 | 0 | 2 |
| Corporate Income Tax Audit IV | 3 | 0 | 0 | 0 | 3 |
| Data Processing Mgr III | 0 | 0 | 1 | 0 | 1 |
| Deputy Director, Tax Division | 1 | 0 | 0 | 0 | 1 |
| Director, Tax Division | 1 | 0 | 0 | 0 | 1 |
| Economist I | 1 | 0 | 0 | 0 | 1 |
| Economist II | 1 | 0 | 0 | 0 | 1 |
| Economist III | 1 | 0 | 1 | 0 | 2 |
| Income & Excise Tax Specialist | 1 | 0 | 0 | 0 | 1 |
| Microfilm/Imaging Oper I | 0 | 0 | 1 | 0 | 1 |
| Microfilm/Imaging Oper II | 0 | 0 | 1 | 0 | 1 |
| Office Assistant I | 0 | 0 | 2 | 0 | 2 |
| Office Assistant II | 1 | 0 | 2 | 0 | 3 |
| Oil & Gas Revenue Auditor II | 1 | 0 | 0 | 0 | 1 |
| Oil & Gas Revenue Auditor III | 9 | 0 | 0 | 0 | 9 |

| Position Classification Summary | | | | | |
|--|------------------|------------------|---------------|---------------|--------------|
| Job Class Title | Anchorage | Fairbanks | Juneau | Others | Total |
| Oil & Gas Revenue Auditor IV | 4 | 0 | 0 | 0 | 4 |
| Petroleum Econ Policy Analyst | 1 | 0 | 0 | 0 | 1 |
| Petroleum Economist II | 4 | 0 | 1 | 0 | 5 |
| Program Coordinator II | 0 | 0 | 1 | 0 | 1 |
| Revenue Appeals Officer I | 2 | 0 | 0 | 0 | 2 |
| Revenue Appeals Officer II | 3 | 0 | 0 | 0 | 3 |
| Revenue Appeals Supervisor | 1 | 0 | 0 | 0 | 1 |
| Revenue Audit Supvr I | 0 | 0 | 2 | 0 | 2 |
| Revenue Audit Supvr II | 4 | 0 | 0 | 0 | 4 |
| State Petro Prop Assess | 1 | 0 | 0 | 0 | 1 |
| Systems Programmer II | 0 | 0 | 5 | 0 | 5 |
| Tax Auditor II | 1 | 0 | 0 | 0 | 1 |
| Tax Auditor III | 6 | 0 | 1 | 0 | 7 |
| Tax Auditor IV | 2 | 0 | 0 | 0 | 2 |
| Tax Technician I | 0 | 0 | 5 | 0 | 5 |
| Tax Technician II | 1 | 0 | 1 | 0 | 2 |
| Tax Technician III | 9 | 0 | 5 | 0 | 14 |
| Tax Technician IV | 1 | 0 | 2 | 0 | 3 |
| Totals | 75 | 0 | 50 | 0 | 125 |

Component Detail All Funds
Department of Revenue

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

| | FY2011 Actuals | FY2012 Conference Committee | FY2012 Authorized | FY2012 Management Plan | FY2013 Governor | FY2012 Management Plan vs FY2013 Governor | |
|-----------------------------------|-----------------------|------------------------------------|--------------------------|-------------------------------|------------------------|--|---------------|
| 71000 Personal Services | 11,202.8 | 11,775.1 | 11,775.1 | 11,775.1 | 13,392.4 | 1,617.3 | 13.7% |
| 72000 Travel | 357.8 | 223.1 | 223.1 | 223.1 | 223.1 | 0.0 | 0.0% |
| 73000 Services | 3,172.9 | 3,042.5 | 3,068.5 | 3,068.5 | 2,467.4 | -601.1 | -19.6% |
| 74000 Commodities | 258.4 | 121.5 | 121.5 | 121.5 | 121.5 | 0.0 | 0.0% |
| 75000 Capital Outlay | 52.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| 77000 Grants, Benefits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| 78000 Miscellaneous | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| Totals | 15,044.5 | 15,162.2 | 15,188.2 | 15,188.2 | 16,204.4 | 1,016.2 | 6.7% |
| Fund Sources: | | | | | | | |
| 1004 Gen Fund (UGF) | 13,971.0 | 14,197.9 | 14,223.9 | 14,223.9 | 14,713.3 | 489.4 | 3.4% |
| 1005 GF/Prgm (DGF) | 693.6 | 718.7 | 718.7 | 718.7 | 742.8 | 24.1 | 3.4% |
| 1007 I/A Rcpts (Other) | 200.0 | 37.0 | 37.0 | 37.0 | 0.0 | -37.0 | -100.0% |
| 1061 CIP Rcpts (Other) | 95.4 | 121.0 | 121.0 | 121.0 | 658.0 | 537.0 | 443.8% |
| 1105 PFund Rcpt (Other) | 84.5 | 87.6 | 87.6 | 87.6 | 90.3 | 2.7 | 3.1% |
| Unrestricted General (UGF) | 13,971.0 | 14,197.9 | 14,223.9 | 14,223.9 | 14,713.3 | 489.4 | 3.4% |
| Designated General (DGF) | 693.6 | 718.7 | 718.7 | 718.7 | 742.8 | 24.1 | 3.4% |
| Other Funds | 379.9 | 245.6 | 245.6 | 245.6 | 748.3 | 502.7 | 204.7% |
| Federal Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% |
| Positions: | | | | | | | |
| Permanent Full Time | 123 | 117 | 117 | 117 | 122 | 5 | 4.3% |
| Permanent Part Time | 1 | 1 | 1 | 1 | 1 | 0 | 0.0% |
| Non Permanent | 3 | 3 | 3 | 3 | 2 | -1 | -33.3% |

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

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

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|---|---------------|-----------------|----------------------|--------------|----------------|--------------|----------------|------------------|---------------|------------|----------|----------|
| | | | | | | | | | | PFT | PPT | |
| ***** Changes From FY2012 Conference Committee To FY2012 Authorized ***** | | | | | | | | | | | | |
| FY2012 Conference Committee | | | | | | | | | | | | |
| | ConfCom | 15,162.2 | 11,775.1 | 223.1 | 3,042.5 | 121.5 | 0.0 | 0.0 | 0.0 | 117 | 1 | 3 |
| 1004 Gen Fund | | 14,197.9 | | | | | | | | | | |
| 1005 GF/Prgm | | 718.7 | | | | | | | | | | |
| 1007 I/A Rcpts | | 37.0 | | | | | | | | | | |
| 1061 CIP Rcpts | | 121.0 | | | | | | | | | | |
| 1105 PFund Rcpt | | 87.6 | | | | | | | | | | |
| ETS/HR Chargeback Transfer from Department of Administration | | | | | | | | | | | | |
| | Atrin | 26.0 | 0.0 | 0.0 | 26.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | 26.0 | | | | | | | | | | |
| Pursuant to Section 1, Chapter 3, FSSLA 2011, page 2, lines 22 - 25, \$1,328,200 is distributed to state departments and agencies in order to pay service costs charged by the Department of Administration in FY2012, primarily for Personnel and Enterprise Technology Services. The amounts transferred to state agencies are as follows: Administration (non-ETS): 94.4 Administration (internal): 291.2 Commerce: 30.3 Corrections: 70.2 Education: 25.6 Environmental Conservation: 32.5 Fish and Game: 82.6 Office of the Governor: 6.1 Health and Social Services: 210.4 Labor: 74.1 Law: 33.6 Military and Veterans Affairs: 15.9 Natural Resources: 60.2 Public Safety: 59.6 Revenue: 50.7 Transportation: 178.6 Legislature: 11.9 Court System: .3 | | | | | | | | | | | | |
| Subtotal | | 15,188.2 | 11,775.1 | 223.1 | 3,068.5 | 121.5 | 0.0 | 0.0 | 0.0 | 117 | 1 | 3 |
| ***** Changes From FY2012 Authorized To FY2012 Management Plan ***** | | | | | | | | | | | | |
| Subtotal | | 15,188.2 | 11,775.1 | 223.1 | 3,068.5 | 121.5 | 0.0 | 0.0 | 0.0 | 117 | 1 | 3 |

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

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

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|--|------------|--------|-------------------|--------|----------|-------------|----------------|------------------|---------------|-----------|-----|----|
| | | | | | | | | | | PFT | PPT | |
| ***** Changes From FY2012 Management Plan To FY2013 Governor ***** | | | | | | | | | | | | |
| Cigarette Tax Stamp Rate Increase | | | | | | | | | | | | |
| | IncM | 120.0 | 0.0 | 0.0 | 120.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | 120.0 | | | | | | | | | | |
| Contract costs to manufacture Alaska's cigarette tax stamps have increased. This additional funding is necessary to meet the division's statutory responsibility for the sales of tobacco tax stamps, per AS 43.50.500. | | | | | | | | | | | | |
| IT Positions for Tax Revenue Management System | | | | | | | | | | | | |
| | Inc | 500.0 | 500.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5 | 0 | 0 |
| 1061 CIP Rcpts | | 500.0 | | | | | | | | | | |
| IT positions are needed to support implementation of the Tax Revenue Management System (TRMS). All current systems will need to be maintained until the new system is fully implemented. It is anticipated that the current IT staff will need to be augmented with the following five positions: | | | | | | | | | | | | |
| 1 - Analyst/Programmer II/III/IV/V | | | | | | | | | | | | |
| 2 - Analyst/Programmer III/IV/V | | | | | | | | | | | | |
| 2 - Systems Programmer II | | | | | | | | | | | | |
| Replace Interagency Receipts with CIP Receipts | | | | | | | | | | | | |
| | FndChg | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1007 I/A Rcpts | | -37.0 | | | | | | | | | | |
| 1061 CIP Rcpts | | 37.0 | | | | | | | | | | |
| The Tax Division has budgeted interagency receipts (I/A) that were used in previous years but are not currently collectible. This fund change replaces the unusable funding with capital improvement project (CIP) receipts, which will be used in conjunction with capital projects related to the Tax Revenue Management System. | | | | | | | | | | | | |
| Align Authority to Comply with Vacancy Factor Guidelines | | | | | | | | | | | | |
| | LIT | 0.0 | 721.1 | 0.0 | -721.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| In order to meet the 7% vacancy factor, the contractual services line is being reduced. Funding for training, management consulting, IT licensing, maintenance and expert witnesses for State Assessment Review Board will be reduced to meet personal services costs. Reductions include: | | | | | | | | | | | | |
| (\$200.0) Training | | | | | | | | | | | | |
| (\$250.0) Management Consulting | | | | | | | | | | | | |
| (\$ 60.0) IT Training, Licensing, Maintenance | | | | | | | | | | | | |
| (\$150.0) Expert Witnesses for State Assessment Review Board | | | | | | | | | | | | |
| (\$ 61.1) Management Consulting Support Services | | | | | | | | | | | | |
| Delete Long-Term Vacant Positions | | | | | | | | | | | | |
| | PosAdj | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | -1 |

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

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

| Scenario/Change Record Title | Trans Type | Totals | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants, Benefits | Miscellaneous | Positions | | NP |
|--|---------------|-----------------|----------------------|--------------|----------------|--------------|----------------|------------------|---------------|------------|----------|----------|
| | | | | | | | | | | PFT | PPT | |
| Position(s) that have been vacant for a year are being deleted. This transaction is for: 04-N11002 (NP) | | | | | | | | | | | | |
| FY2013 Salary Increases | | | | | | | | | | | | |
| | SalAdj | 293.7 | 293.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | 271.8 | | | | | | | | | | |
| 1005 GF/Prgm | | 19.8 | | | | | | | | | | |
| 1105 PFund Rcpt | | 2.1 | | | | | | | | | | |
| FY2013 Salary Increases: \$293.7 | | | | | | | | | | | | |
| FY2013 Health Insurance Increases | | | | | | | | | | | | |
| | SalAdj | 102.5 | 102.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 | 0 |
| 1004 Gen Fund | | 97.6 | | | | | | | | | | |
| 1005 GF/Prgm | | 4.3 | | | | | | | | | | |
| 1105 PFund Rcpt | | 0.6 | | | | | | | | | | |
| FY2013 Health Insurance Increases: \$102.5 | | | | | | | | | | | | |
| Totals | | 16,204.4 | 13,392.4 | 223.1 | 2,467.4 | 121.5 | 0.0 | 0.0 | 0.0 | 122 | 1 | 2 |

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2013 Governor (9494)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | GF Amount |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|-------|-------------|-----------------|-------------|-----------|
| 04-#022 | Analyst/Programmer III | FT | A | GG | Juneau | 105 | 18A | 12.0 | | 58,092 | 0 | 0 | 36,478 | 94,570 | 0 |
| 04-#023 | Analyst/Programmer II | FT | A | GG | Juneau | 105 | 16A | 12.0 | | 50,412 | 0 | 0 | 33,851 | 84,263 | 0 |
| 04-#024 | Systems Programmer II | FT | A | SS | Juneau | 105 | 22A | 12.0 | | 78,420 | 0 | 0 | 42,924 | 121,344 | 0 |
| 04-#025 | Systems Programmer II | FT | A | SS | Juneau | 105 | 22A | 12.0 | | 78,420 | 0 | 0 | 42,924 | 121,344 | 0 |
| 04-#026 | Analyst/Programmer III | FT | A | GG | Juneau | 105 | 18A | 12.0 | | 58,092 | 0 | 0 | 36,478 | 94,570 | 0 |
| 04-0017 | Economist III | FT | A | GG | Juneau | 105 | 20B / C | 12.0 | | 71,172 | 0 | 0 | 40,951 | 112,123 | 0 |
| 04-0021 | Asst Chf,Revenue Econ Research | FT | A | SS | Juneau | 205 | 25A | 12.0 | | 96,000 | 0 | 0 | 48,936 | 144,936 | 144,936 |
| 04-0022 | Petroleum Economist II | FT | A | GP | Anchorage | 200 | 22A | 12.0 | | 71,724 | 0 | 0 | 41,140 | 112,864 | 112,864 |
| 04-1035 | Analyst/Programmer V | FT | A | SS | Juneau | 205 | 22D / E | 12.0 | | 87,104 | 0 | 0 | 45,894 | 132,998 | 104,071 |
| 04-1145 | Accounting Technician IV | FT | A | SS | Juneau | 205 | 18A / B | 12.0 | | 61,347 | 0 | 0 | 37,085 | 98,432 | 98,432 |
| 04-2004 | Tax Technician III | FT | A | GP | Juneau | 205 | 14E / F | 12.0 | | 50,838 | 0 | 0 | 33,997 | 84,835 | 84,835 |
| 04-2005 | Tax Technician IV | FT | A | SS | Juneau | 205 | 16E / F | 12.0 | | 62,232 | 0 | 0 | 37,387 | 99,619 | 99,619 |
| 04-2006 | Tax Auditor IV | FT | A | GG | Anchorage | 200 | 22M / N | 12.0 | | 104,232 | 0 | 0 | 52,258 | 156,490 | 156,490 |
| 04-2026 | Data Processing Mgr III | FT | A | SS | Juneau | 205 | 24K / L | 12.0 | | 118,645 | 0 | 0 | 55,954 | 174,599 | 174,599 |
| 04-2092 | Analyst/Programmer II | FT | A | GP | Juneau | 205 | 16D / E | 12.0 | | 56,289 | 0 | 0 | 35,861 | 92,150 | 92,150 |
| 04-2095 | Tax Technician I | FT | A | GP | Juneau | 205 | 10A | 12.0 | | 33,972 | 0 | 0 | 28,229 | 62,201 | 62,201 |
| 04-2096 | Accounting Tech II | FT | A | GP | Juneau | 205 | 14B / C | 12.0 | | 45,826 | 0 | 0 | 32,283 | 78,109 | 78,109 |
| 04-2097 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16E / F | 12.0 | | 58,854 | 0 | 0 | 36,738 | 95,592 | 95,592 |
| 04-3001 | Deputy Director, Tax Division | FT | A | XE | Anchorage | NAA | 27L | 12.0 | | 128,784 | 3,299 | 0 | 58,657 | 190,740 | 190,740 |
| 04-3007 | Administrative Officer I | FT | A | SS | Juneau | 205 | 17M / N | 12.0 | | 78,697 | 0 | 0 | 43,018 | 121,715 | 121,715 |
| 04-3010 | Revenue Appeals Officer I | FT | A | GP | Anchorage | 200 | 23B / C | 12.0 | | 80,234 | 0 | 0 | 44,050 | 124,284 | 115,025 |
| 04-3021 | Accountant IV | FT | A | SS | Juneau | 205 | 20J / K | 12.0 | | 87,552 | 0 | 0 | 46,047 | 133,599 | 133,599 |
| 04-3022 | Revenue Audit Supvr I | FT | A | SS | Juneau | 205 | 24L / M | 12.0 | | 123,276 | 0 | 0 | 57,254 | 180,530 | 180,530 |
| 04-3024 | Office Assistant I | FT | A | GP | Juneau | 205 | 8B / C | 12.0 | | 31,512 | 0 | 0 | 27,387 | 58,899 | 58,899 |
| 04-3026 | Tax Technician III | FT | A | GP | Juneau | 205 | 14C / D | 12.0 | | 47,811 | 0 | 0 | 32,962 | 80,773 | 80,773 |
| 04-3027 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25L / M | 12.0 | | 126,156 | 0 | 0 | 58,063 | 184,219 | 184,219 |
| 04-3028 | Program Coordinator II | FT | A | SS | Juneau | 205 | 20E / F | 12.0 | | 80,372 | 0 | 0 | 43,591 | 123,963 | 123,963 |
| 04-3030 | Office Assistant II | FT | A | GP | Juneau | 205 | 10L / B | 12.0 | | 34,980 | 0 | 0 | 28,573 | 63,553 | 63,553 |
| 04-3031 | Tax Technician I | FT | A | GP | Juneau | 205 | 10C / D | 12.0 | | 36,252 | 0 | 0 | 29,008 | 65,260 | 65,260 |
| 04-3036 | Tax Technician IV | FT | A | SS | Juneau | 205 | 16B / C | 12.0 | | 55,824 | 0 | 0 | 35,196 | 91,020 | 91,020 |
| 04-3038 | Tax Technician III | FT | A | GP | Juneau | 205 | 14E / F | 12.0 | | 51,618 | 0 | 0 | 34,264 | 85,882 | 85,882 |
| 04-3040 | Office Assistant I | FT | A | GP | Juneau | 205 | 8A | 12.0 | | 30,156 | 0 | 0 | 26,924 | 57,080 | 57,080 |
| 04-3041 | Tax Technician I | FT | A | GP | Juneau | 205 | 10A / B | 12.0 | | 34,854 | 0 | 0 | 28,530 | 63,384 | 63,384 |
| 04-3045 | Tax Technician I | FT | A | GP | Juneau | 205 | 10C / D | 12.0 | | 36,252 | 0 | 0 | 29,008 | 65,260 | 65,260 |
| 04-3047 | Director, Tax Division | FT | A | XE | Anchorage | NAA | 27F / J | 12.0 | | 119,640 | 3,064 | 0 | 56,090 | 178,794 | 178,794 |
| 04-3048 | Corporate Income Tax Audit | FT | A | GP | Anchorage | 200 | 18B / C | 12.0 | | 57,599 | 0 | 0 | 36,309 | 93,908 | 93,908 |

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

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2013 Governor (9494)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | GF Amount |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|-----------------|-------------|-----------|
| 04-3049 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22O / P | 12.0 | | 112,200 | 0 | 0 | 54,652 | 166,852 | 154,422 |
| 04-3052 | Revenue Appeals Supervisor | FT | A | SS | Anchorage | 200 | 26J / K | 12.0 | | 121,440 | 0 | 0 | 56,739 | 178,179 | 178,179 |
| 04-3068 | Income & Excise Tax Specialist | FT | A | GP | Anchorage | 200 | 25J / K | 12.0 | | 115,746 | 0 | 0 | 55,647 | 171,393 | 171,393 |
| 04-3075 | Administrative Assistant I | FT | A | GP | Anchorage | 200 | 12E / F | 12.0 | | 41,672 | 0 | 0 | 30,862 | 72,534 | 72,534 |
| 04-3077 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20C / D | 12.0 | | 67,242 | 0 | 0 | 39,607 | 106,849 | 106,849 |
| 04-3078 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14F / G | 12.0 | | 49,713 | 0 | 0 | 33,612 | 83,325 | 83,325 |
| 04-3080 | Tax Technician II | FT | A | GP | Anchorage | 200 | 12B / C | 12.0 | | 38,570 | 0 | 0 | 29,801 | 68,371 | 68,371 |
| 04-3084 | Microfilm/Imaging Oper I | FT | A | GG | Juneau | 205 | 10O / P | 12.0 | | 51,990 | 0 | 0 | 34,391 | 86,381 | 86,381 |
| 04-3088 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 200 | 24G / J | 12.0 | | 103,073 | 0 | 0 | 51,861 | 154,934 | 154,934 |
| 04-3091 | Office Assistant II | FT | A | GP | Juneau | 205 | 10B / C | 12.0 | | 35,822 | 0 | 0 | 28,861 | 64,683 | 64,683 |
| 04-3097 | Microfilm/Imaging Oper II | FT | A | GP | Juneau | 205 | 12F / G | 12.0 | | 45,318 | 0 | 0 | 32,109 | 77,427 | 77,427 |
| 04-3098 | Accountant III | FT | A | GP | Juneau | 205 | 18E / F | 12.0 | | 67,026 | 0 | 0 | 39,533 | 106,559 | 106,559 |
| 04-3201 | Tax Technician III | FT | A | GP | Juneau | 205 | 14A / B | 12.0 | | 44,504 | 0 | 0 | 31,831 | 76,335 | 76,335 |
| 04-3224 | Chief of Revenue Operations | FT | A | SS | Juneau | 205 | 26B / C | 12.0 | | 103,190 | 0 | 0 | 51,395 | 154,585 | 154,585 |
| 04-3228 | Tax Auditor IV | FT | A | GP | Anchorage | 200 | 22E / F | 12.0 | | 83,124 | 0 | 0 | 45,039 | 128,163 | 128,163 |
| 04-3229 | Administrative Assistant II | FT | A | GG | Juneau | 205 | 14K / L | 12.0 | | 58,482 | 0 | 0 | 36,611 | 95,093 | 95,093 |
| 04-3230 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24C / D | 12.0 | | 89,347 | 0 | 0 | 47,167 | 136,514 | 136,514 |
| 04-3233 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14C / D | 12.0 | | 44,921 | 0 | 0 | 31,973 | 76,894 | 76,894 |
| 04-3239 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20D / E | 12.0 | | 71,279 | 0 | 0 | 40,988 | 112,267 | 112,267 |
| 04-3240 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 200 | 24A / B | 12.0 | | 84,782 | 0 | 0 | 45,606 | 130,388 | 120,674 |
| 04-3244 | Systems Programmer II | FT | A | GP | Juneau | 205 | 22C / D | 12.0 | | 83,436 | 0 | 0 | 45,145 | 128,581 | 128,581 |
| 04-3245 | Tax Auditor III | FT | A | GP | Juneau | 205 | 20B / C | 12.0 | | 69,516 | 0 | 0 | 40,385 | 109,901 | 109,901 |
| 04-3246 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14C / D | 12.0 | | 44,989 | 0 | 0 | 31,997 | 76,986 | 76,986 |
| 04-3248 | Tax Technician III | FT | A | GP | Juneau | 205 | 14B / C | 12.0 | | 46,524 | 0 | 0 | 32,521 | 79,045 | 79,045 |
| 04-3250 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14F / G | 12.0 | | 50,976 | 0 | 0 | 34,044 | 85,020 | 85,020 |
| 04-3251 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14C / D | 12.0 | | 45,948 | 0 | 0 | 32,325 | 78,273 | 78,273 |
| 04-3252 | Corporate Income Tax Audit IV | FT | A | GP | Anchorage | 200 | 24G / J | 12.0 | | 105,348 | 0 | 0 | 52,639 | 157,987 | 157,987 |
| 04-3254 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25C / D | 12.0 | | 98,142 | 0 | 0 | 49,669 | 147,811 | 147,811 |
| 04-3258 | Economist III | FT | A | GP | Anchorage | 200 | 20E / F | 12.0 | | 71,833 | 0 | 0 | 41,177 | 113,010 | 113,010 |
| 04-3259 | Corporate Income Tax Audit II | FT | A | GP | Anchorage | 200 | 20A / B | 12.0 | | 64,808 | 0 | 0 | 38,775 | 103,583 | 103,583 |

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2013 Governor (9494)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | GF Amount |
|---------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|-----------------|-------------|-----------|
| 04-3260 | Corporate Income Tax Audit I | FT | A | GP | Anchorage | 200 | 18B / C | 12.0 | | 57,029 | 0 | 0 | 36,114 | 93,143 | 93,143 |
| 04-3261 | Corporate Income Tax Audit III | FT | A | GP | Anchorage | 200 | 22A / B | 12.0 | | 74,013 | 0 | 0 | 41,923 | 115,936 | 115,936 |
| 04-3262 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24D / E | 12.0 | | 94,344 | 0 | 0 | 48,876 | 143,220 | 143,220 |
| 04-3263 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22F / G | 12.0 | | 87,387 | 0 | 0 | 46,497 | 133,884 | 133,884 |
| 04-3264 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14E / F | 12.0 | | 47,678 | 0 | 0 | 32,916 | 80,594 | 80,594 |
| 04-3265 | Revenue Appeals Officer I | FT | A | GP | Anchorage | 200 | 23B / C | 12.0 | | 80,894 | 0 | 0 | 44,276 | 125,170 | 125,170 |
| 04-3266 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20E / F | 12.0 | | 72,705 | 0 | 0 | 41,475 | 114,180 | 114,180 |
| 04-3267 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16F / G | 12.0 | | 60,911 | 0 | 0 | 37,442 | 98,353 | 98,353 |
| 04-3268 | Petroleum Economist II | FT | A | GP | Anchorage | 200 | 22A / B | 12.0 | | 74,013 | 0 | 0 | 41,923 | 115,936 | 115,936 |
| 04-3269 | Administrative Assistant II | FT | A | SS | Anchorage | 600 | 14B / C | 12.0 | | 44,405 | 0 | 0 | 31,291 | 75,696 | 75,696 |
| 04-3270 | Analyst/Programmer I | FT | A | GP | Juneau | 205 | 14A | 12.0 | | 43,512 | 0 | 0 | 31,491 | 75,003 | 75,003 |
| 04-3271 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22C / D | 12.0 | | 79,464 | 0 | 0 | 43,787 | 123,251 | 123,251 |
| 04-3272 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22C / D | 12.0 | | 77,956 | 0 | 0 | 43,271 | 121,227 | 121,227 |
| 04-3273 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 76,680 | 0 | 0 | 42,835 | 119,515 | 119,515 |
| 04-3274 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22C / D | 12.0 | | 79,464 | 0 | 0 | 43,787 | 123,251 | 123,251 |
| 04-3275 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24G / J | 12.0 | | 105,173 | 0 | 0 | 52,579 | 157,752 | 157,752 |
| 04-3276 | Oil & Gas Revenue Auditor IV | FT | A | GP | Anchorage | 200 | 24E / F | 12.0 | | 97,116 | 0 | 0 | 49,824 | 146,940 | 146,940 |
| 04-3277 | Oil & Gas Revenue Auditor II | FT | A | GP | Anchorage | 200 | 20B / C | 12.0 | | 66,885 | 0 | 0 | 39,485 | 106,370 | 106,370 |
| 04-3278 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20E / F | 12.0 | | 73,795 | 0 | 0 | 41,848 | 115,643 | 115,643 |
| 04-3279 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20D / E | 12.0 | | 69,855 | 0 | 0 | 40,501 | 110,356 | 110,356 |
| 04-3280 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14E / F | 12.0 | | 47,678 | 0 | 0 | 32,916 | 80,594 | 80,594 |
| 04-3281 | Tax Auditor II | FT | A | GP | Anchorage | 200 | 18B / C | 12.0 | | 57,844 | 0 | 0 | 36,393 | 94,237 | 94,237 |
| 04-3282 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 200 | 25A / B | 12.0 | | 91,272 | 0 | 0 | 47,825 | 139,097 | 139,097 |
| 04-3283 | Systems Programmer II | FT | A | GP | Juneau | 205 | 22E / F | 12.0 | | 86,610 | 0 | 0 | 46,231 | 132,841 | 132,841 |
| 04-3284 | Tax Technician IV | FT | A | SS | Anchorage | 200 | 16A | 12.0 | | 49,704 | 0 | 0 | 33,103 | 82,807 | 82,807 |
| 04-3285 | Petroleum Econ Policy Analyst | FT | A | GP | Anchorage | 200 | 24A / B | 12.0 | | 84,782 | 0 | 0 | 45,606 | 130,388 | 130,388 |
| 04-3286 | Systems Programmer II | FT | A | SS | Juneau | 205 | 22D / E | 12.0 | | 88,048 | 0 | 0 | 46,216 | 134,264 | 134,264 |

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

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2013 Governor (9494)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | GF Amount |
|-----------|--------------------------------|-------------|-------------|-----------|-----------|--------------|--------------|-------------|---------------|-----------------|-------|-------------|-----------------|-------------|-----------|
| 04-3287 | Tax Technician I | PT | A | GP | Juneau | 205 | 10A | 9.0 | | 25,479 | 0 | 0 | 8,714 | 34,193 | 34,193 |
| 04-3288 | Asst Petroleum Prop Assessor | FT | A | GP | Anchorage | 200 | 23A | 12.0 | | 76,680 | 0 | 0 | 42,835 | 119,515 | 119,515 |
| 04-4018 | Tax Technician II | FT | A | GP | Juneau | 205 | 12F / G | 12.0 | | 46,524 | 0 | 0 | 32,521 | 79,045 | 79,045 |
| 04-6074 | Corporate Income Tax Audit III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 75,510 | 0 | 0 | 42,435 | 117,945 | 117,945 |
| 04-8009 | Petroleum Economist II | FT | A | GP | Anchorage | 200 | 22E / F | 12.0 | | 84,399 | 0 | 0 | 45,475 | 129,874 | 129,874 |
| 04-8012 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14B / C | 12.0 | | 43,639 | 0 | 0 | 31,535 | 75,174 | 75,174 |
| 04-8015 | Office Assistant II | FT | A | GP | Anchorage | 200 | 10A / B | 12.0 | | 33,192 | 0 | 0 | 27,962 | 61,154 | 61,154 |
| 04-8017 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25M / N | 12.0 | | 128,717 | 0 | 0 | 58,782 | 187,499 | 164,062 |
| 04-8019 | Analyst/Programmer III | FT | A | GP | Juneau | 205 | 18C / D | 12.0 | | 62,205 | 0 | 0 | 37,884 | 100,089 | 100,089 |
| 04-8020 | Petroleum Economist II | FT | A | GP | Juneau | 205 | 22A / E | 12.0 | | 86,208 | 0 | 0 | 46,093 | 132,301 | 132,301 |
| 04-8022 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 75,608 | 0 | 0 | 42,468 | 118,076 | 118,076 |
| 04-8023 | Revenue Audit Supvr II | FT | A | SS | Anchorage | 200 | 25C / D | 12.0 | | 98,142 | 0 | 0 | 49,669 | 147,811 | 147,811 |
| 04-8024 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 200 | 25D / E | 12.0 | | 99,179 | 0 | 0 | 50,530 | 149,709 | 149,709 |
| 04-8028 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22A / B | 12.0 | | 73,141 | 0 | 0 | 41,624 | 114,765 | 106,215 |
| 04-8029 | State Petro Prop Assess | FT | A | SS | Anchorage | 200 | 26E / F | 12.0 | | 112,812 | 0 | 0 | 54,317 | 167,129 | 167,129 |
| 04-8030 | Tax Technician III | FT | A | GP | Anchorage | 200 | 14G / J | 12.0 | | 52,658 | 0 | 0 | 34,619 | 87,277 | 87,277 |
| 04-8038 | Petroleum Economist II | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 76,388 | 0 | 0 | 42,735 | 119,123 | 114,692 |
| 04-8041 | Accounting Clerk | FT | A | GP | Juneau | 205 | 10C / D | 12.0 | | 36,630 | 0 | 0 | 29,138 | 65,768 | 65,768 |
| 04-8043 | Economist II | FT | A | GP | Anchorage | 200 | 18A / B | 12.0 | | 56,540 | 0 | 0 | 35,947 | 92,487 | 92,487 |
| 04-8044 | Oil & Gas Revenue Auditor III | FT | A | GP | Anchorage | 200 | 22B / C | 12.0 | | 75,023 | 0 | 0 | 42,268 | 117,291 | 117,291 |
| 04-8045 | Revenue Appeals Officer II | FT | A | GP | Anchorage | 200 | 25O / P | 12.0 | | 138,702 | 0 | 0 | 62,091 | 200,793 | 200,793 |
| 04-N09005 | Economist I | NP | N | GP | Anchorage | 200 | 16A | 3.0 | | 11,901 | 0 | 0 | 5,604 | 17,505 | 17,505 |
| 04-N10005 | Appraiser I | NP | N | GP | Anchorage | 200 | 16A | 3.0 | | 11,901 | 0 | 0 | 5,604 | 17,505 | 17,505 |
| 04-N11002 | Accountant II | NP | N | GP | Anchorage | 200 | 16A | 6.0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 04-X015 | Audit Master | FT | A | XE | Anchorage | NAA | 27E | 12.0 | | 157,524 | 4,035 | 0 | 66,724 | 228,283 | 228,283 |
| 04-X016 | Audit Master | FT | A | XE | Anchorage | NAA | 27A | 12.0 | | 157,524 | 4,035 | 0 | 66,724 | 228,283 | 228,283 |
| 04-X017 | Audit Master | FT | A | XE | Anchorage | NAA | 27A | 12.0 | | 139,308 | 3,568 | 0 | 61,611 | 204,487 | 204,487 |
| 04-X018 | Audit Master | FT | A | XE | Anchorage | NAA | 27A | 12.0 | | 96,552 | 2,591 | 0 | 48,981 | 148,124 | 148,124 |
| 04-X039 | Commercial Analyst | FT | A | XE | Anchorage | NAA | 27A | 12.0 | | 120,000 | 3,074 | 0 | 56,191 | 179,265 | 179,265 |
| 04-X040 | Commercial Analyst | FT | A | XE | Anchorage | NAA | 27A | 12.0 | | 110,004 | 2,818 | 0 | 53,385 | 166,207 | 166,207 |
| 08-2059 | Accounting Tech III | FT | A | GP | Juneau | 205 | 16G / J | 12.0 | | 63,278 | 0 | 0 | 38,251 | 101,529 | 101,529 |
| 08-2064 | Tax Auditor III | FT | A | GP | Anchorage | 200 | 20O / P | 12.0 | | 97,098 | 0 | 0 | 49,818 | 146,916 | 146,916 |
| 08-2075 | Revenue Audit Supvr I | FT | A | SS | Juneau | 205 | 24O / P | 12.0 | | 132,915 | 0 | 0 | 59,960 | 192,875 | 192,875 |

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2013 Governor (9494)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

| PCN | Job Class Title | Time Status | Retire Code | Barg Unit | Location | Salary Sched | Range / Step | Comp Months | Split / Count | Annual Salaries | COLA | Premium Pay | Annual Benefits | Total Costs | GF Amount |
|--------------------------------|-----------------|-------------|-------------|-----------|----------|--------------|--------------|-------------|---------------|-----------------|------|-------------|---|-------------|-----------|
| | | | | | | | | | | | | | Total Salary Costs: | 9,218,799 | |
| | | | | | | | | | | | | | Total COLA: | 26,484 | |
| | | | | | | | | | | | | | Total Premium Pay: | 0 | |
| | | | | | | | | | | | | | Total Benefits: | 5,144,187 | |
| | | | | | | | | | | | | | Total Pre-Vacancy: | 14,389,470 | |
| | | | | | | | | | | | | | Minus Vacancy Adjustment of 7.00%: | (1,007,263) | |
| | | | | | | | | | | | | | Total Post-Vacancy: | 13,382,207 | |
| | | | | | | | | | | | | | Plus Lump Sum Premium Pay: | 10,200 | |
| | | | | | | | | | | | | | Personal Services Line 100: | 13,392,407 | |
| Total Component Months: | | 1,479.0 | | | | | | | | | | | | | |

| PCN Funding Sources: | | Pre-Vacancy | Post-Vacancy | Percent |
|-----------------------------|--|--------------------|---------------------|----------------|
| 1004 | General Fund Receipts | 12,947,669 | 12,041,332 | 89.98% |
| 1005 | General Fund/Program Receipts | 716,838 | 666,659 | 4.98% |
| 1061 | Capital Improvement Project Receipts | 628,214 | 584,239 | 4.37% |
| 1105 | Alaska Permanent Fund Corporation Receipts | 96,749 | 89,977 | 0.67% |
| Total PCN Funding: | | 14,389,470 | 13,382,207 | 100.00% |

| Lump Sum Funding Sources: | | Amount | Percent |
|----------------------------------|-----------------------|---------------|----------------|
| 1105 | General Fund Receipts | 10,200 | 100.00% |
| Total Lump Sum Funding: | | 10,200 | 100.00% |

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

Line Item Detail
Department of Revenue
Travel

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

| Line Number | Line Name | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|-----------------------------------|---------------------------------------|--|----------------|------------------------|-----------------|
| 72000 | Travel | | 357.8 | 223.1 | 223.1 |
| Expenditure Account | Servicing Agency | Explanation | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 72000 Travel Detail Totals | | | 357.8 | 223.1 | 223.1 |
| 72110 | Employee Travel (Instate) | Instate airfare, surface transportation, lodging, meals & incidentals | 155.5 | 94.6 | 94.6 |
| 72120 | Nonemployee Travel (Instate Travel) | Contract personnel travel costs | 3.4 | 1.0 | 1.0 |
| 72410 | Employee Travel (Out of state) | Out of state airfare, surface transportation, lodging, meals & incidentals | 147.6 | 110.2 | 110.2 |
| 72420 | Nonemployee Travel (Out of state Emp) | Contract personnel travel costs | 0.0 | 1.0 | 1.0 |
| 72700 | Moving Costs | Moving costs include travel, lodging, meals, house hunting trip, and shipment of household goods | 50.9 | 15.0 | 15.0 |
| 72900 | Other Travel Costs | Other miscellaneous travel expenses not covered elsewhere | 0.4 | 1.3 | 1.3 |

Line Item Detail
Department of Revenue
Services

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

| Line Number | Line Name | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|-------------------------------------|--------------------------------|--|----------------|------------------------|-----------------|
| 73000 | Services | | 3,172.9 | 3,068.5 | 2,467.4 |
| Expenditure Account | | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| Expenditure Account | Servicing Agency | Explanation | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 73000 Services Detail Totals | | | 3,172.9 | 3,068.5 | 2,467.4 |
| 73025 | Education Services | Training, conferences, memberships, and employee tuition | 272.3 | 240.0 | 40.0 |
| 73050 | Financial Services | Accounting, auditing, management/consulting services | 336.1 | 313.2 | 63.2 |
| 73075 | Legal & Judicial Svc | Transcription services | 14.6 | 15.0 | 15.0 |
| 73150 | Information Technlgy | IT training, consulting, software licensing, software maintenance, and IT equipment leases; FY11 included \$250,000 for AGIA information reporting system | 392.9 | 187.3 | 127.3 |
| 73156 | Telecommunication | Local, long distance, cellular and telecommunications equipment charges; data/network; and television | 6.6 | 10.5 | 10.5 |
| 73175 | Health Services | Health services | 1.1 | 0.0 | 0.0 |
| 73225 | Delivery Services | Delivery and courier services | 20.0 | 21.0 | 21.0 |
| 73450 | Advertising & Promos | Advertising and public notice | 43.0 | 4.5 | 4.5 |
| 73525 | Utilities | Records disposal | 0.8 | 1.5 | 1.5 |
| 73650 | Struc/Infstruct/Land | Repairs/maintenance of structures or infrastructure | 61.9 | 12.0 | 12.0 |
| 73675 | Equipment/Machinery | Repairs, maintenance, rentals and/or leases of office furniture and equipment | 61.1 | 75.0 | 75.0 |
| 73750 | Other Services (Non IA Svcs) | Professional management and consulting services; printing and copying services. Increase funding by \$120.0 for statutory manufacture of cigarette tax stamps. | 227.4 | 118.4 | 238.4 |
| 73804 | Economic/Development (IA Svcs) | Admin AGIA information system | 1.1 | 0.0 | 0.0 |
| 73805 | IT-Non-Telecommunication | Admin ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN) | 75.4 | 65.3 | 65.3 |
| 73806 | IT-Telecommunication | Admin ETS chargeback for telecommunications EPR, line fees and service requests | 173.2 | 176.7 | 176.7 |
| 73808 | Building Maintenance | Admin Maintenance and upgrades on state-owned facility | 1.2 | 3.5 | 3.5 |

Line Item Detail
Department of Revenue
Services

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

| Expenditure Account | Servicing Agency | Explanation | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor | |
|-------------------------------------|-----------------------------|-------------|--|---------------------------|-----------------|-------|
| 73000 Services Detail Totals | | | 3,172.9 | 3,068.5 | 2,467.4 | |
| 73809 | Mail | Admin | Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants | 16.9 | 16.9 | 16.9 |
| 73810 | Human Resources | Admin | Human resource and payroll services provided by the Division of Personnel | 94.1 | 93.9 | 93.9 |
| 73811 | Building Leases | Admin | Cost of space in state-owned facilities | 209.2 | 209.2 | 209.2 |
| 73812 | Legal | Law | Legal services provided by the Department of Law | 137.6 | 100.0 | 100.0 |
| 73812 | Legal | Law | Expert witness expense related to appeals heard by State Assessment Review Board | 0.0 | 150.0 | 0.0 |
| 73814 | Insurance | Admin | Risk Management | 1.3 | 1.4 | 1.4 |
| 73815 | Financial | Admin | Division of Finance AKSAS/AKPAY | 4.0 | 4.0 | 4.0 |
| 73816 | ADA Compliance | Labor | ADA compliance | 1.2 | 1.2 | 1.2 |
| 73818 | Training (Services-IA Svcs) | Admin | Training provided by state agencies | 1.4 | 0.7 | 0.7 |
| 73819 | Commission Sales (IA Svcs) | Admin | State Travel Office fees | 3.6 | 3.2 | 3.2 |
| 73821 | Hearing/Mediation (IA Svcs) | Admin | Hearing officer expense for State Assessment Review Board | 24.5 | 0.0 | 0.0 |
| 73827 | Safety (IA Svcs) | Admin | Building security services | 1.3 | 1.2 | 1.2 |
| 73848 | State Equip Fleet | Trans | Use of state-owned vehicles | 3.2 | 3.7 | 3.7 |
| 73979 | Mgmt/Consulting (IA Svcs) | Revenue-CO | Commissioner's Office support services | 0.0 | 139.2 | 78.1 |
| 73979 | Mgmt/Consulting (IA Svcs) | Revenue-ASD | Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support | 422.5 | 300.5 | 300.5 |
| 73979 | Mgmt/Consulting (IA Svcs) | Revenue-CIU | Investigative services provided by Criminal Investigations Unit | 563.4 | 799.5 | 799.5 |

Line Item Detail
Department of Revenue
Commodities

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

| Line Number | Line Name | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|--|----------------------|--|----------------|------------------------|-----------------|
| 74000 | Commodities | | 258.4 | 121.5 | 121.5 |
| Expenditure Account | Servicing Agency | Explanation | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 74000 Commodities Detail Totals | | | 258.4 | 121.5 | 121.5 |
| 74200 | Business | Business supplies including books and educational; equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information | 249.4 | 114.0 | 114.0 |
| 74480 | Household & Instit. | Institutional supplies | 7.7 | 7.5 | 7.5 |
| 74600 | Safety (Commodities) | Law enforcement supplies | 1.3 | 0.0 | 0.0 |

Line Item Detail
Department of Revenue
Capital Outlay

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

| Line Number | Line Name | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|---|------------------|---|----------------|------------------------|-----------------|
| 75000 | Capital Outlay | | 52.6 | 0.0 | 0.0 |
| Expenditure Account | Servicing Agency | Explanation | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 75000 Capital Outlay Detail Totals | | | 52.6 | 0.0 | 0.0 |
| 75700 | Equipment | IT computer equipment such as servers and/or other equipment exceeding \$5,000 per item | 52.6 | 0.0 | 0.0 |

Unrestricted Revenue Detail
Department of Revenue

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

| Master Account | Revenue Description | | | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|--|---|------------------|-------------------------|-------------------|-----------------------|-------------------------------|------------------------|
| 51060 | General Fund Program Receipts | | | | 1,964.8 | 1,900.0 | 1,900.0 |
| Detail Information | | | | | | | |
| Revenue Amount | Revenue Description | Component | Collocation Code | AKSAS Fund | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 51060 | GF Program Receipts Cigarette fire safety receipts collected in excess of budget authority | | 4203120 | 11100 | 78.7 | 0.0 | 0.0 |
| 54160 | Gaming Fees & Taxes Receipts from charitable gaming fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05 | | 4205000 | 11100 | 1,886.1 | 1,900.0 | 1,900.0 |
| Gaming receipts collected in excess of GF/Program receipt authority are deposited to the general fund. | | | | | | | |

Restricted Revenue Detail
Department of Revenue

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

| Master Account | Revenue Description | | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor | |
|---------------------------|---|---------------------|-------------------------|-----------------------|-------------------------------|-------------------------------|------------------------|
| 51015 | Interagency Receipts | | | 200.0 | 37.0 | 0.0 | |
| Detail Information | | | | | | | |
| Revenue Amount | Revenue Description | Component | Collocation Code | AKSAS Fund | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 51015 | Interagency Receipts Unallocated interagency receipt authority | | 4201000 | 11100 | 0.0 | 37.0 | 0.0 |
| 59100 | Natural Resources RSA with DNR for AGIA information reimbursement system | Gas Pipeline Office | 4216921 | 11100 | 200.0 | 0.0 | 0.0 |

Restricted Revenue Detail
Department of Revenue

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

| Master Account | Revenue Description | | | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|---------------------------|---|------------------|-------------------------|-------------------|-----------------------|-------------------------------|------------------------|
| 51060 | General Fund Program Receipts | | | | 693.6 | 718.7 | 742.8 |
| Detail Information | | | | | | | |
| Revenue Amount | Revenue Description | Component | Collocation Code | AKSAS Fund | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 51060 | GF Program Receipts Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080; the fund source used for this receipt type was changed in FY11 to General Fund/Program Receipts. | | 4203120 | 11100 | 35.8 | 35.8 | 38.6 |
| 54160 | Gaming Fees & Taxes A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05 | | 4205000 | 11100 | 657.8 | 682.9 | 704.2 |

Restricted Revenue Detail
Department of Revenue

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

| Master Account | Revenue Description | | | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|---------------------------|--|---------------------|-------------------------|-------------------|-----------------------|-------------------------------|------------------------|
| 51200 | Capital Improvement Project Receipts | | | | 95.4 | 121.0 | 658.0 |
| Detail Information | | | | | | | |
| Revenue Amount | Revenue Description | Component | Collocation Code | AKSAS Fund | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
| 51200 | Cap Improv Proj Rec Unallocated CIP Receipts | | 4201000 | 11100 | 0.0 | 25.6 | 62.6 |
| 59041 | CIP Receipts from Revenue CIP Receipts from capital Tax Revenue Management System project | | 4201922 | 11100 | 0.0 | 0.0 | 500.0 |
| 59240 | CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor | Program Development | 4207120 | 11100 | 95.4 | 95.4 | 95.4 |

Restricted Revenue Detail
Department of Revenue

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

| Master Account | Revenue Description | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|----------------|---|----------------|------------------------|-----------------|
| 51373 | Permanent Fund Earnings Reserve Account | 84.5 | 87.6 | 90.3 |

| Detail Information | | | | | FY2011 Actuals | FY2012 Management Plan | FY2013 Governor |
|--|-------------------------|-----------|------------------|------------|----------------|------------------------|-----------------|
| Revenue Amount | Revenue Description | Component | Collocation Code | AKSAS Fund | | | |
| 51373 | Permanent Fund Earnings | | 4201000 | 11100 | 84.5 | 87.6 | 90.3 |
| Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas production tax audit function in the Tax Division. | | | | | | | |

Inter-Agency Services
Department of Revenue

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

| Expenditure Account | Service Description | Service Type | Servicing Agency | FY2012 | | | |
|---|--------------------------------|---|------------------|----------------|-----------------|-----------------|--------------|
| | | | | FY2011 Actuals | Management Plan | FY2013 Governor | |
| 73804 | Economic/Development (IA Svcs) | AGIA information system | Inter-dept | Admin | 1.1 | 0.0 | 0.0 |
| 73804 Economic/Development (IA Svcs) subtotal: | | | | | 1.1 | 0.0 | 0.0 |
| 73805 | IT-Non-Telecommunication | ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN) | Inter-dept | Admin | 75.4 | 65.3 | 65.3 |
| 73805 IT-Non-Telecommunication subtotal: | | | | | 75.4 | 65.3 | 65.3 |
| 73806 | IT-Telecommunication | ETS chargeback for telecommunications EPR, line fees and service requests | Inter-dept | Admin | 173.2 | 176.7 | 176.7 |
| 73806 IT-Telecommunication subtotal: | | | | | 173.2 | 176.7 | 176.7 |
| 73808 | Building Maintenance | Maintenance and upgrades on state-owned facility | Inter-dept | Admin | 1.2 | 3.5 | 3.5 |
| 73808 Building Maintenance subtotal: | | | | | 1.2 | 3.5 | 3.5 |
| 73809 | Mail | Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants | Inter-dept | Admin | 16.9 | 16.9 | 16.9 |
| 73809 Mail subtotal: | | | | | 16.9 | 16.9 | 16.9 |
| 73810 | Human Resources | Human resource and payroll services provided by the Division of Personnel | Inter-dept | Admin | 94.1 | 93.9 | 93.9 |
| 73810 Human Resources subtotal: | | | | | 94.1 | 93.9 | 93.9 |
| 73811 | Building Leases | Cost of space in state-owned facilities | Inter-dept | Admin | 209.2 | 209.2 | 209.2 |
| 73811 Building Leases subtotal: | | | | | 209.2 | 209.2 | 209.2 |
| 73812 | Legal | Legal services provided by the Department of Law | Inter-dept | Law | 137.6 | 100.0 | 100.0 |
| 73812 | Legal | Expert witness expense related to appeals heard by State Assessment Review Board | Inter-dept | Law | 0.0 | 150.0 | 0.0 |
| 73812 Legal subtotal: | | | | | 137.6 | 250.0 | 100.0 |
| 73814 | Insurance | Risk Management | Inter-dept | Admin | 1.3 | 1.4 | 1.4 |
| 73814 Insurance subtotal: | | | | | 1.3 | 1.4 | 1.4 |
| 73815 | Financial | Division of Finance AKSAS/AKPAY | Inter-dept | Admin | 4.0 | 4.0 | 4.0 |
| 73815 Financial subtotal: | | | | | 4.0 | 4.0 | 4.0 |
| 73816 | ADA Compliance | ADA compliance | Inter-dept | Labor | 1.2 | 1.2 | 1.2 |
| 73816 ADA Compliance subtotal: | | | | | 1.2 | 1.2 | 1.2 |
| 73818 | Training (Services-IA Svcs) | Training provided by state agencies | Inter-dept | Admin | 1.4 | 0.7 | 0.7 |
| 73818 Training (Services-IA Svcs) subtotal: | | | | | 1.4 | 0.7 | 0.7 |
| 73819 | Commission Sales (IA Svcs) | State Travel Office fees | Inter-dept | Admin | 3.6 | 3.2 | 3.2 |
| 73819 Commission Sales (IA Svcs) subtotal: | | | | | 3.6 | 3.2 | 3.2 |
| 73821 | Hearing/Mediation (IA Svcs) | Hearing officer expense for State Assessment Review Board | Inter-dept | Admin | 24.5 | 0.0 | 0.0 |
| 73821 Hearing/Mediation (IA Svcs) subtotal: | | | | | 24.5 | 0.0 | 0.0 |
| 73827 | Safety (IA Svcs) | Building security services | Inter-dept | Admin | 1.3 | 1.2 | 1.2 |
| 73827 Safety (IA Svcs) subtotal: | | | | | 1.3 | 1.2 | 1.2 |
| 73848 | State Equip Fleet | Use of state-owned vehicles | Inter-dept | Trans | 3.2 | 3.7 | 3.7 |
| 73848 State Equip Fleet subtotal: | | | | | 3.2 | 3.7 | 3.7 |

Inter-Agency Services
Department of Revenue

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

| Expenditure Account | Service Description | Service Type | Servicing Agency | FY2011 Actuals | FY2012 | | |
|--|---------------------------|--|------------------|----------------|-----------------|-----------------|----------------|
| | | | | | Management Plan | FY2013 Governor | |
| 73979 | Mgmt/Consulting (IA Svcs) | Commissioner's Office support services | Intra-dept | Revenue-CO | 0.0 | 139.2 | 78.1 |
| 73979 | Mgmt/Consulting (IA Svcs) | Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support | Intra-dept | Revenue-ASD | 422.5 | 300.5 | 300.5 |
| 73979 | Mgmt/Consulting (IA Svcs) | Investigative services provided by Criminal Investigations Unit | Intra-dept | Revenue-CIU | 563.4 | 799.5 | 799.5 |
| 73979 Mgmt/Consulting (IA Svcs) subtotal: | | | | | 985.9 | 1,239.2 | 1,178.1 |
| Tax Division total: | | | | | 1,735.1 | 2,070.1 | 1,859.0 |
| Grand Total: | | | | | 1,735.1 | 2,070.1 | 1,859.0 |