

**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 FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	14,164.3	11,057.6	190.6	2,806.9	104.3	4.9	0.0	0.0	125	1	0
1004 Gen Fund		13,067.1										
1005 GF/Prgm		774.2										
1007 I/A Rcpts		37.0										
1061 CIP Rcpts		171.0										
1105 PFund Rcpt		79.2										
1156 Rcpt Svcs		35.8										
<b>ADN 0491005 Salmon Product Development Tax Credit CH8 SLA08 (HB321)(CH27 SLA08 P48 L25)(HB310)</b>												
	FisNot	7.0	0.0	5.0	0.0	0.5	0.0	0.0	1.5	0	0	0
1004 Gen Fund		7.0										
Chapter 8, SLA 2008 The Salmon Product Development tax credit is already in place. However, a new provision allows a taxpayer to request a preliminary determination of whether an investment qualifies for the credit. The Department of Revenue needs to develop new regulations for this predetermination process.												
<b>ADN 0491006 Revise Fiscal Note for HB321 to Clear Miscellaneous Line</b>												
	LIT	0.0	0.0	0.0	1.5	0.0	0.0	0.0	-1.5	0	0	0
The fiscal note for HB321, Salmon Product Development Tax Credit, places \$1.5 in the miscellaneous line 78000. This line item transfer moves the amount to the contractual line to be used for costs related to the development of new regulations.												
<b>Compensation of Municipalities for Loss of Motor Fuel (Aviation) Tax Shared Revenue 4SSLA CH 1 Sec 7</b>												
	IncOTI	100.0	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0	0	0
1004 Gen Fund		100.0										

This appropriation for the amount necessary, estimated to be \$100,000, holds municipal governments harmless for the loss of aviation fuel taxes that would be shared if the motor fuel tax was not suspended. Proposed legislation would suspend collection of all motor fuel taxes for one year, including fuels for highway use, watercraft and aviation. Under AS 43.40.010(e) sixty percent of the net proceeds of taxes on aviation fuel are refunded to a municipality that owns or leases and operates an airport. With higher than expected oil prices the State of Alaska is receiving surplus revenues from oil and gas taxes and royalties. At the same time, the municipal governments that operate airports are not receiving additional revenues and may not be in a position to make up for this revenue loss.

FY2007 Amount was \$147,322:  
\$16,510 Anchorage  
\$79,914 Juneau  
\$23,428 Ketchikan Gateway Borough  
\$16,822 Kenai  
\$ 6,955 Kodiak  
\$ 1,093 Palmer  
\$ 1,531 Soldotna  
\$ 1,069 Wasilla

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
	<b>Subtotal</b>	<b>14,271.3</b>	<b>11,057.6</b>	<b>195.6</b>	<b>2,808.4</b>	<b>104.8</b>	<b>4.9</b>	<b>100.0</b>	<b>0.0</b>	<b>125</b>	<b>1</b>	<b>0</b>
***** <b>Changes From FY2009 Authorized To FY2009 Management Plan</b> *****												
<b>ADN 04-9-1021 Unclaimed Property Program from Tax to Treasury Division</b>												
	Trout	-337.4	-287.2	-9.1	-33.4	-7.7	0.0	0.0	0.0	-4	0	0
1004 Gen Fund		-186.1										
1005 GF/Prgm		-151.3										

The Unclaimed Property (UCP) program is transferred from the Tax Division to the Treasury Division within the Taxation and Treasury appropriation. This transfer of \$151.3 general fund program receipts, \$186.1 general fund and four PCN's was approved by the Department of Revenue Commissioner's Office effective July 1, 2008.

The UCP program receives assets from Alaskan businesses that must be safeguarded until the property is returned to its rightful owners. Organizationally, the program is more closely aligned with the Treasury Division.

The following positions are transferred to the Treasury Division:

- PCN# 04-3053 Accounting Tech II
- PCN# 04-3202 Accounting Clerk II
- PCN# 04-3232 UCP Manager
- PCN# 04-8049 Accounting Clerk II

**ADN 04-9-1022 Adjust for Vacancy and Implement Spending Plan**

LIT	0.0	-250.0	75.0	150.0	29.9	-4.9	0.0	0.0	0	0	0
-----	-----	--------	------	-------	------	------	-----	-----	---	---	---

This technical adjustment to line items reduces personal services to reflect the Tax Division's current vacancy level. Funds that are available for transfer due to continued high levels of vacancy will be used to fund the division's efforts to retain, recruit and train professional staff, and also be used to partially cover increased legal costs related to specific issues.

Travel costs are expected to increase in FY 2009 for several reasons. Airfare costs have increased on average 30% over what was paid approximately 6 months ago. The division has had some success in filling vacant oil and gas auditor positions. In the past 6 months we have hired four additional auditors as well as two of the four audit master positions created under ACES legislation. These 6 new employees will be expected to conduct out of state audits and attend out of state training. The division also expects to incur additional travel costs associated with the TAPS superior court case which is expected to go to trial in February 2009. \$75.0 is being added to the travel line for these costs.

The contractual services line is increased \$150.0. The division anticipates costs associated with petroleum property tax hearings (SARB) to increase in FY 2009. We also expect to incur legal costs associated with the TAPS superior court case identified above. Arbitration on the nationwide tobacco Master Settlement Agreement is expected to start in FY 2009. In FY 2008 we made an initial payment of approximately \$8,000 to retain outside counsel along with 22 other states. We expect Alaska's total share for outside legal fees to be as much as \$150,000.

An additional line item adjustment increases the commodities line and decreases the equipment line to more accurately budget for the cost of supplies and desktop computer equipment.

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
<b>Subtotal</b>		<b>13,933.9</b>	<b>10,520.4</b>	<b>261.5</b>	<b>2,925.0</b>	<b>127.0</b>	<b>0.0</b>	<b>100.0</b>	<b>0.0</b>	<b>121</b>	<b>1</b>	<b>0</b>
***** <b>Changes From FY2009 Management Plan To FY2010 Governor</b> *****												
<b>Reverse Fiscal Note for Salmon Product Development Tax Credit CH8 SLA08 (HB321)(CH27 SLA08 P48 L25)(HB310)</b>												
	OTI	-7.0	0.0	-5.0	-1.5	-0.5	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-7.0										
Reverse the one-year fiscal note for HB 321, Chapter 8, SLA 2008 for implementation of regulations for a new provision of the Salmon Product Development tax credit which allows a taxpayer to request a preliminary determination of whether an investment qualifies for the credit.												
<b>Reverse FY09 Compensation of Municipalities for Loss of Motor Fuel (Aviation) Tax Shared Revenue 4SSLA CH 1 Sec 7</b>												
	OTI	-100.0	0.0	0.0	0.0	0.0	0.0	-100.0	0.0	0	0	0
1004 Gen Fund		-100.0										
Reverse the FY2009 appropriation for the amount necessary, estimated to be \$100,000, to hold municipal governments harmless for the loss of aviation fuel taxes that would be shared if the motor fuel tax was not suspended.												
<b>FY10 Compensation of Municipalities for Loss of Motor Fuel (Aviation) Tax Shared Revenue 4SSLA CH 1 Sec 7</b>												
	IncOTI	55.0	0.0	0.0	0.0	0.0	0.0	55.0	0.0	0	0	0
1004 Gen Fund		55.0										
This appropriation for the amount necessary in FY10, estimated to be \$55,000, holds municipal governments harmless for the loss of aviation fuel taxes that would be shared if the motor fuel tax was not suspended. Proposed legislation would suspend collection of all motor fuel taxes for one year, including fuels for highway use, watercraft and aviation. Under AS 43.40.010(e) sixty percent of the net proceeds of taxes on aviation fuel are refunded to a municipality that owns or leases and operates an airport. With higher than expected oil prices the State of Alaska is receiving surplus revenues from oil and gas taxes and royalties. At the same time, the municipal governments that operate airports are not receiving additional revenues and may not be in a position to make up for this revenue loss.												
FY2008 amount was \$148,051:												
\$15,476 Anchorage												
\$75,398 Juneau												
\$27,048 Ketchikan Gateway Borough												
\$19,719 Kenai												
\$ 6,634 Kodiak												
\$ 1,103 Palmer												
\$ 1,832 Soldotna												
\$ 841 Wasilla												
<b>Restore Funding for Alaska Salmon Price Report</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
1004 Gen Fund		50.0										
1061 CIP Rcpts		-50.0										

The Department of Revenue is mandated by statute, AS 43.80.060, to prepare and submit to the legislature the Alaska Salmon Price Report. When this legislation was passed in 2000 (HB 363, Chapter 62, SLA 2000) there was an accompanying fiscal note to provide funding for the Tax Division's staff resources needed to meet the requirements of the bill. In FY2004, \$50.0 GF of the fiscal note funding was changed to CIP Receipts to take advantage of funds available for this purpose from the Department of Fish and Game. However, this funding is no longer available from Fish and Game. The Tax Division now has \$50.0 of uncollectible CIP Receipts in their budget, and must cover the cost of preparing this report through vacancy. This request would restore the original GF funding that was provided in the fiscal note.

**Fund 4th Audit Master Position Approved in FY09**

Inc	200.0	200.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	200.0											

This increment request is based on the fiscal note for the ACES legislation (HB 2001 Chapter 1 SSSLA 2007) for oil and gas tax amendments passed during the second special session in 2007 absent an appropriations bill.

The department received authority in the FY2009 budget to create four senior level audit master positions in the exempt service with extensive industry oil and gas auditing experience. These positions are classified as the Department's most senior level auditor positions and have salaries that are consistent with market comparables beyond the current salary levels allowed under the existing Oil and Gas Revenue Auditor pay classification system.

Although funding for all four positions was requested during the FY2009 budget process, only three of the positions were funded due to anticipated recruitment difficulties. The Tax Division has now successfully recruited for and hired three of the four audit masters. In order to fill the fourth position, the amount necessary to pay the personal services costs is requested in the FY2010 budget. Without the funding for this position, the division will continue to hold it vacant, and will not have use of the needed expertise in oil and gas tax audits.

**FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements**

SalAdj	422.4	422.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	399.4											
1005 GF/Prgm	20.1											
1105 PFund Rcpt	2.9											

The FY2010 wage and health insurance increases applicable to this component : \$422.4

<b>Subtotal</b>	<b>14,504.3</b>	<b>11,142.8</b>	<b>256.5</b>	<b>2,923.5</b>	<b>126.5</b>	<b>0.0</b>	<b>55.0</b>	<b>0.0</b>	<b>121</b>	<b>1</b>	<b>0</b>	
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>	<b>14,504.3</b>	<b>11,142.8</b>	<b>256.5</b>	<b>2,923.5</b>	<b>126.5</b>	<b>0.0</b>	<b>55.0</b>	<b>0.0</b>	<b>121</b>	<b>1</b>	<b>0</b>	

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	245.7	0.0	0.0	245.7	0.0	0.0	0.0	0.0	0	0	0
1001 CBR Fund		245.7										
Sec. 28(c) Chapter 27 SLA 2008 "...operating costs related to management of the budget reserve fund for the fiscal year ending June 30, 2009."												
<b>FY2009 Conference Committee</b>												
	ConfCom	5,997.5	4,679.7	34.2	1,238.5	30.0	15.1	0.0	0.0	37	0	0
1004 Gen Fund		1,557.4										
1007 I/A Rcpts		3,285.2										
1027 Int Airprt		83.3										
1046 Stdnt Loan		97.1										
1066 Pub School		235.6										
1098 ChildTrErn		41.2										
1108 Stat Desig		250.0										
1142 RHIF/MM		113.0										
1143 RHIF/LTC		99.7										
1169 PCE Endow		211.0										
1192 Mine Trust		24.0										
<b>ADN 0491008 G.O. Bonds for Transportation Projects CH30 SLA08 (HB 314) (CH27 SLA08 P48 L15)(HB310)</b>												
	FisNot	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0	0	0
1004 Gen Fund		1.0										
Ch. 30, SLA 2008  This statute authorizes voters of the state to consider up to a \$220,600,000 general obligation bond issue of the State of Alaska. If proposition approved in November 2008, bonds could be issued in early 2009 with debt service commencing in FY2010. Funds for costs associated with preparation for the issuance of bonds are appropriated with this fiscal note.												
<b>ADN 0491009 Revise Fiscal Note for HB314 to Clear Miscellaneous Line 78000</b>												
	LIT	0.0	0.0	0.0	1.0	0.0	0.0	0.0	-1.0	0	0	0
The fiscal note for HB 314, G.O. Bonds for Transportation Projects, places \$1.0 in the miscellaneous line 78000. This line item transfer moves the amount to the contractual line to be used for costs related to the implementation of the legislation.												
<b>ADN 0491010 Increase in Constitutional Budget Reserve Fund Investment Mngt Fees CH29 SLA08 Sec72(c) P227 L15 (SB221)</b>												
	OthApr	4,080.0	0.0	0.0	4,080.0	0.0	0.0	0.0	0.0	0	0	0
1001 CBR Fund		4,080.0										
Chapter 29, SLA 2008 Sec. 72. CONSTITUTIONAL BUDGET RESERVE FUND..."(c) The sum of \$4,080,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution												

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	

of the State of Alaska) to the Department of Revenue, treasury division, for operating costs related to the management of the budget reserve fund for the fiscal year ending June 30, 2009."

<b>Subtotal</b>		<b>10,324.2</b>	<b>4,679.7</b>	<b>34.2</b>	<b>5,565.2</b>	<b>30.0</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>37</b>	<b>0</b>	<b>0</b>
-----------------	--	-----------------	----------------	-------------	----------------	-------------	-------------	------------	------------	-----------	----------	----------

\*\*\*\*\* **Changes From FY2009 Authorized To FY2009 Management Plan** \*\*\*\*\*

**ADN 04-9-1021 Transfer Unclaimed Property Program from Tax to Treasury Division**

Trin		337.4	287.2	9.1	33.4	7.7	0.0	0.0	0.0	4	0	0
1004 Gen Fund		186.1										
1005 GF/Prgm		151.3										

The Unclaimed Property program is transferred from the Tax Division to the Treasury Division within the Taxation and Treasury appropriation. This transfer, consisting of \$151.3 in general fund program receipts, \$186.1 in GF and four PCN's, was approved by the Department of Revenue Commissioner's Office effective July 1, 2008.

The Unclaimed Property (UCP) program receives assets from Alaskan businesses that must be safeguarded until the property is returned to its rightful owners. Organizationally, the program was found to be more closely aligned with the Treasury Division.

The following positions are transferred to the Treasury Division:

- PCN      Position
- 04-3053    Accounting Tech II
- 04-3202    Accounting Clerk II
- 04-3232    UCP Manager
- 04-8049    Accounting Clerk II

**ADN 04-9-1029 Transfer Retiree Health Care from Treasury to Alaska Retirement Management Board**

Trout		-113.0	-113.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1142 RHIF/MM		-113.0										

Fiduciary responsibility for the Alaska Retiree Health Care Trust has been changed from the Treasury Division to the Alaska Retirement Management Board (ARMB). This change will be reflected in the budget by transferring the funding for the investment management of the Retiree Health Care funds from the Treasury component to the ARMB component within the Taxation and Treasury RDU.

**Add 2 PFT Accounting Positions for Increased Asset Management**

PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2	0	0
--------	--	-----	-----	-----	-----	-----	-----	-----	-----	---	---	---

Two accounting positions were added during FY2008 to assist the division in accounting for the increased assets under investment by the Treasury Division. An accountant position was established in the division's cash management section to assist with a number of activities and initiatives which benefit the state as a whole (e.g. master contracts and automation initiatives). An accounting technician position was established in the division's asset accounting section to perform work in support of a growing number of funds and trusts invested in a greater variety of asset classes, and absorbing daily work associated with managing capital calls. Both positions are funded through the division's cost allocation plan.

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	

PCN 04-#051 Accountant IV, Range 20  
 PCN 04-#052 Accounting Tech II, Range 14

<b>Subtotal</b>		<b>10,548.6</b>	<b>4,853.9</b>	<b>43.3</b>	<b>5,598.6</b>	<b>37.7</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>43</b>	<b>0</b>	<b>0</b>
-----------------	--	-----------------	----------------	-------------	----------------	-------------	-------------	------------	------------	-----------	----------	----------

\*\*\*\*\* **Changes From FY2009 Management Plan To FY2010 Governor** \*\*\*\*\*

**Implement Cost Allocation Plan for Federal Compliance**

Inc	152.0	109.1	1.2	39.7	2.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	572.0											
1007 I/A Rcpts	-85.6											
1027 Int Airprt	-53.2											
1046 Stdnt Loan	-43.6											
1066 Pub School	-135.7											
1098 ChildTrErn	-26.9											
1143 RHIF/LTC	-21.7											
1169 PCE Endow	-53.3											

The Treasury Division is responsible for management of state pension funds, the state's general fund, the Constitutional Budget Reserve Fund, and various other state funds and accounts. Fulfillment of this responsibility includes allocating costs equitably among funds under management. Due to the participation by federal programs in providing funding to the state pension funds, a federally-approved cost allocation plan is required to bring the division into compliance with federal OMB circular A-87.

In September, 2008, the Treasury Division received federal approval of a new cost allocation plan with an effective date retroactive to July 1, 2008. The cost allocation plan is based on fund net asset values as of the end of the prior, prior fiscal year (for example, the cost allocation plan in FY2010 will be based on FY2008 fund net asset values). Treasury's cost allocation method will be used to develop budgets and agreements for charging users of Treasury services, and for allocating costs equitably among each fund/trust/client agency. The method is devised to address all costs and all users in a consistent, easily-administered manner, utilizing actual, quantifiable statistics.

To implement the plan, Treasury requests an increment from the general fund to replace funding for expenditures previously allocable to unbudgeted RSA's, and to adjust other funding sources to accommodate changes that will occur under the new plan.

**Reverse FY09 Constitutional Budget Reserve Fund Management Fees**

Dec	-4,325.7	0.0	0.0	-4,325.7	0.0	0.0	0.0	0.0	0.0	0	0	0
1001 CBR Fund	-4,325.7											

This decrement reverses the FY2009 appropriations for the investment management of the Constitutional Budget Reserve Fund (CBRF).

**Constitutional Budget Reserve Fund Investment Management**

Inc	1,673.0	301.4	3.4	1,362.7	5.5	0.0	0.0	0.0	0.0	0	0	0
1001 CBR Fund	1,673.0											

This request is for the amount necessary for FY2010 operating costs related to management of the Constitutional Budget Reserve Fund (CBRF).

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	
<b>Update Fund Sources for Retiree Health</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		81.7										
1142 RHIF/MM		-2.6										
1143 RHIF/LTC		-79.1										
Due to changes by the Alaska Retirement Management Board to the structure of the Retiree Health Care Trust Fund, the fund sources with the specific and now outdated designation of "Retiree Health Care" will be replaced with the broader designation of "Benefit System Receipts." Once changed, the Department of Revenue will be consistent with other departments in its use of the "Benefit System Receipts" fund source.												
<b>Establish Separate Component for Unclaimed Property</b>												
	Trout	-355.2	-305.0	-9.1	-33.4	-7.7	0.0	0.0	0.0	-4	0	0
1004 Gen Fund		-197.9										
1005 GF/Prgm		-157.3										
Transfer existing funds and positions from Treasury to establish a separate component for the Unclaimed Property program within the Taxation and Treasury RDU. Organizationally, the Unclaimed Property program (UCP) is part of the Treasury Division, but from a budget perspective its program costs are not allocable to the multiple funding sources that support Treasury. With the implementation of the federally approved Treasury Cost Allocation Plan, it has become necessary to separate the UCP budget and positions from the portion of the Treasury budget that is allocated and billed to multiple funding sources based on the cost allocation plan. This action transfers \$355.2 and the following four PCN's to a new component.												
PCN	Position											
04-3053	Accounting Tech II											
04-3202	Accounting Clerk II											
04-3232	UCP Manager											
04-8049	Accounting Clerk II											
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	124.2	124.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		29.3										
1005 GF/Prgm		6.0										
1007 I/A Rcpts		73.9										
1027 Int Airprt		1.8										
1046 Stdnt Loan		1.4										
1066 Pub School		4.5										
1098 ChildTrErn		0.9										
1142 RHIF/MM		2.6										
1143 RHIF/LTC		1.1										
1169 PCE Endow		2.7										

The FY2010 wage and health insurance increases applicable to this component : \$124.2

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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
	<b>Subtotal</b>	<b>7,816.9</b>	<b>5,083.6</b>	<b>38.8</b>	<b>2,641.9</b>	<b>37.5</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>39</b>	<b>0</b>	<b>0</b>
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												
	<b>Totals</b>	<b>7,816.9</b>	<b>5,083.6</b>	<b>38.8</b>	<b>2,641.9</b>	<b>37.5</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>39</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Establish Separate Component for Unclaimed Property</b>												
	Trin	355.2	305.0	9.1	33.4	7.7	0.0	0.0	0.0	4	0	0
1004 Gen Fund		197.9										
1005 GF/Prgm		157.3										
Transfer existing funds and positions from Treasury to establish a separate component for the Unclaimed Property program within the Taxation and Treasury RDU. Organizationaly, the Unclaimed Property program (UCP) is part of the Treasury Division, but from a budget perspective its program costs are not allocable to the multiple funding sources that support Treasury. With the implementation of the federally approved Treasury Cost Allocation Plan, it has become necessary to separate the UCP budget and positions from the portion of the Treasury budget that is allocated and billed to multiple funding sources based on the cost allocation plan. This action transfers \$355.2 and the following four PCN's to a new component.												
PCN	Position											
04-3053	Accounting Tech II											
04-3202	Accounting Clerk II											
04-3232	UCP Manager											
04-8049	Accounting Clerk II											
<b>Subtotal</b>		<b>355.2</b>	<b>305.0</b>	<b>9.1</b>	<b>33.4</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>355.2</b>	<b>305.0</b>	<b>9.1</b>	<b>33.4</b>	<b>7.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	6,713.5	74.8	124.9	6,506.3	7.5	0.0	0.0	0.0	0	0	0
1004 Gen Fund		382.4										
1017 Ben Sys		199.0										
1029 P/E Retire		4,026.8										
1034 Teach Ret		1,971.5										
1042 Jud Retire		46.3										
1045 Nat Guard		87.5										
<b>Subtotal</b>		<b>6,713.5</b>	<b>74.8</b>	<b>124.9</b>	<b>6,506.3</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>ADN 04-9-1029 Transfer Retiree Health Care from Treasury to Alaska Retirement Management Board</b>												
	Trin	113.0	0.0	0.0	113.0	0.0	0.0	0.0	0.0	0	0	0
1142 RHIF/MM		113.0										
Fiduciary responsibility for the Alaska Retiree Health Care Trust has been changed from the Treasury Division to the Alaska Retirement Management Board (ARMB). This change will be reflected in the budget by transferring the funding for the investment management of the Retiree Health Care funds from the Treasury component to the ARMB component within the Taxation and Treasury RDU.												
<b>Subtotal</b>		<b>6,826.5</b>	<b>74.8</b>	<b>124.9</b>	<b>6,619.3</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Implement Cost Allocation Plan for Federal Compliance</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		74.6										
1029 P/E Retire		-49.5										
1034 Teach Ret		-24.6										
1042 Jud Retire		-0.4										
1045 Nat Guard		-0.1										

The Treasury Division is responsible for management of state pension funds, the state's general fund, the Constitutional Budget Reserve Fund, and various other state funds and accounts. Fulfillment of this responsibility includes allocating costs equitably among funds under management. Due to the participation by federal programs in providing funding to the state pension funds, a federally-approved cost allocation plan is required to bring the division into compliance with federal OMB circular A-87.

In September, 2008, the Treasury Division received federal approval of a new cost allocation plan with an effective date retroactive to July 1, 2008. The cost allocation plan is based on fund net asset values as of the end of the prior, prior fiscal year (for example, the cost allocation plan in FY2010 will be based on FY2008 fund net asset values). Treasury's cost allocation method will be used to develop budgets and agreements for charging users of Treasury services, and for allocating costs equitably among each fund/trust/client agency. The method is devised to address all costs and all users in a consistent, easily-administered

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	

manner, utilizing actual, quantifiable statistics.

To implement the plan, Treasury requests an increment from the general fund to replace funding for expenditures previously allocable to unbudgeted RSA's, and to adjust other funding sources to accommodate changes that will occur under the new plan.

**Update Fund Sources for Retiree Health**

	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		113.0										
1142 RHIF/MM		-113.0										

Due to changes by the Alaska Retirement Management Board to the structure of the Retiree Health Care Trust Fund, the fund sources with the specific and now outdated designation of "Retiree Health Care" will be replaced with the broader designation of "Benefit System Receipts." Once changed, the Department of Revenue will be consistent with other departments in its use of the "Benefit System Receipts" fund source.

**Administration of Additional Investment Options for Participants**

	Inc	249.5	0.0	0.0	249.5	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		249.5										

Beginning in FY2009, the Alaska Retirement Management Board (ARMB) has implemented plans to increase the number of investment options available to participants in the Supplemental Benefits System, Defined Contribution, and Deferred Compensation plans from 13 to as many as 28. This increment is requested to fund the resulting increased performance measurement and consulting costs anticipated from Callan Associates, the division's performance measurement consultant.

**Pension Fund Share of Salary Adjustment for Treasury Staff**

	SalAdj	73.9	0.0	0.0	73.9	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.1										
1017 Ben Sys		11.1										
1029 P/E Retire		42.9										
1034 Teach Ret		19.3										
1042 Jud Retire		0.4										
1045 Nat Guard		0.1										

The FY2010 wage and health insurance salary adjustment for the Treasury component includes \$73.9 in interagency receipt authority which Treasury collects from the pension funds and benefits systems receipts under an annual, budgeted reimbursable services agreement. This increment provides the additional funding to the Alaska Retirement Management Board needed to cover the increased cost of investment and accounting services provided by the Treasury staff.

<b>Subtotal</b>		<b>7,149.9</b>	<b>74.8</b>	<b>124.9</b>	<b>6,942.7</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
-----------------	--	----------------	-------------	--------------	----------------	------------	------------	------------	------------	----------	----------	----------

\*\*\*\*\* **Changes From FY2010 Governor To FY2010 Governor Amended** \*\*\*\*\*

**Benefits Systems Receipts to Implement Treasury Cost Allocation Plan**

	Inc	900.0	0.0	0.0	900.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		900.0										

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
<p>An additional \$900.0 in expenditure authorization is requested for costs allocable to the supplemental annuity plan (SBS) and deferred compensation plan (DCP) under Treasury's federally-approved cost allocation plan which was approved retroactive to July 1, 2008.</p>												
<b>Remove Independent Audit of Actuary</b>												
	OTI	-300.0	0.0	0.0	-300.0	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		-195.6										
1034 Teach Ret		-100.3										
1042 Jud Retire		-2.8										
1045 Nat Guard		-1.3										
<p>AS 37.10.220 (10) requires that the Alaska Retirement Management Board contract for an independent audit of the state's actuary not less than once every four years. This action removes the one-time item appropriated for the audit, which was conducted in FY2009.</p>												
<b>One Time Item for Performance Consultant Audit</b>												
	IncOTI	150.0	0.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		102.5										
1034 Teach Ret		46.6										
1042 Jud Retire		0.8										
1045 Nat Guard		0.1										
<p>The department requests funding to engage a contractor to conduct an audit of the Alaska Retirement Management Board's performance consultant, as required under AS 37.10.220 (11).</p>												
<b>Totals</b>		<b>7,899.9</b>	<b>74.8</b>	<b>124.9</b>	<b>7,692.7</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	43,419.6	0.0	0.0	43,419.6	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		28,474.3										
1034 Teach Ret		14,398.7										
1042 Jud Retire		382.2										
1045 Nat Guard		164.4										
<b>Subtotal</b>		<b>43,419.6</b>	<b>0.0</b>	<b>0.0</b>	<b>43,419.6</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 FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>43,419.6</b>	<b>0.0</b>	<b>0.0</b>	<b>43,419.6</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 FY2009 Management Plan To FY2010 Governor *****												
<b>Subtotal</b>		<b>43,419.6</b>	<b>0.0</b>	<b>0.0</b>	<b>43,419.6</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Reduction in Investment Management Fees</b>												
	Dec	-8,546.7	0.0	0.0	-8,546.7	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		-5,842.9										
1034 Teach Ret		-2,653.5										
1042 Jud Retire		-44.6										
1045 Nat Guard		-5.7										
<b>Totals</b>		<b>34,872.9</b>	<b>0.0</b>	<b>0.0</b>	<b>34,872.9</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>

A decrement in expenditure authorization is requested for FY2010 to reflect downturn in financial markets and resulting reduction in fees billed by investment managers, as fees are based on net asset values of invested assets.

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
ConfCom		7,061.0	5,018.9	25.5	1,952.4	64.2	0.0	0.0	0.0	76	14	0
1007 I/A Rcpts		20.0										
1050 PFD Fund		7,041.0										
<b>ADN 0491011 PFD Sex Offenders &amp; Child Kidnappers CH75 SLA08 (SB 265)(CH27 SLA08 P50 L24)(HB310)</b>												
FisNot		60.0	60.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
1050 PFD Fund		60.0										
Implementation of Chapter 75 SLA 2008 will increase activity in essentially all of Permanent Fund Division's functional areas: data processing and programming, incoming mail, keying, imaging, document linking, outgoing mail, public response by (email, ocunter contacts and phone), eligibility casework, informal appeals, formal hearing appeals, appeal fee handling, payment, and training of eligibility staff.												
The fiscal note adds a permanent full-time PFD Technician II.												
<b>ADN 0491012 PFD Charitable Contributions CH41 SLA08 (HB 166)(CH27 SLA08 P47 L11)(HB310)</b>												
FisNot		542.5	136.1	4.2	383.2	0.0	19.0	0.0	0.0	2	0	0
1108 Stat Desig		542.5										
Chapter 41 creates the need for a new unit to the Permanent Fund Division, and an application and eligibility process for non-profits.												
The fiscal note adds 2 permanent full-time positions: a Program Coordinator to work with and qualify non-profits interested in being included on the PFD application; and a PFD Technician II to accomodate anticipated increases in both public contact and appeals of non-profits deemed ineligible.												
<b>Subtotal</b>		<b>7,663.5</b>	<b>5,215.0</b>	<b>29.7</b>	<b>2,335.6</b>	<b>64.2</b>	<b>19.0</b>	<b>0.0</b>	<b>0.0</b>	<b>79</b>	<b>14</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>ADN 04-9-1023 Adjustment to HB 166 Fiscal Note (CH 41 SLA 08)</b>												
LIT		0.0	0.0	0.0	0.0	19.0	-19.0	0.0	0.0	0	0	0
The fiscal note for HB 166 (Chapter 41, SLA 2008) establishing the PFD Charitable Giving unit, allocates \$19.0 to equipment capital for computer and accessories purchases for two new PCNs. Small computer equipment purchases are more correctly accounted for in the commodities line.												
<b>Subtotal</b>		<b>7,663.5</b>	<b>5,215.0</b>	<b>29.7</b>	<b>2,335.6</b>	<b>83.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>79</b>	<b>14</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Reduce Fiscal Note for Year Two of PFD Charitable Contributions CH41 SLA08 (HB 166)(CH27 SLA08 P47 L11)(HB310)</b>												
OTI		-331.3	0.0	-2.2	-310.1	-19.0	0.0	0.0	0.0	0	0	0
1108 Stat Desig		-331.3										

Reduce the fiscal note for the second year of HB 166 (Chapter 41, SLA 2008), which created the Charitable Giving Program within the Permanent Fund Division,

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
including an application and eligibility process for non-profits.												
<b>External Cost Increases</b>												
	Inc	101.0	0.0	0.0	101.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		101.0										
<p>All areas of public contact in the PFD Division (PFDD) have seen increases as the amount of the dividend continues to rise. Following the highest dividend amount in the program's history, it is forecasted that the PFD program will have a significant rise in first-time applicants in 2010. External costs related to the increased number of applicants and public inquiries, such as postage, telephones, and printing, are also forecasted to increase.</p> <p>According to the USPS, postage rate increases will continue every year in May through 2012. Postage on the estimated 360,000 direct deposit advices PFD will mail next year will cost approximately \$125.0 based on the per piece estimate for 2009. This is an increase of \$40.0 from 2007. An estimated 100,000 warrants will increase postage costs \$13.0 over 2007. A rise in applicant information request letters concurrent with a rise in public contact will also increase the per piece mail totals for 2010. The postage increase estimate for these mailings is \$3.0. In total, postage costs for the division are expected to increase \$56.0.</p> <p>The increase in public contact has also had an effect on the division's long distance telephone costs. From FY2007 to FY2008 long distance costs increased by 50%, and in the first quarter of FY2009 the increase was 130% over 2008. Heightened public awareness of the program and the decision to change the way application booklets are distributed are expected to lead to another spike in public phone contact. Implementation of a year-round call center will help alleviate telephone hold times and enable the PFD staff to respond to public inquiries in a timely fashion. The division projects that the cost of long distance service will increase \$15.0 in FY2010.</p> <p>In 2010 the PFDD will replace the mass mailing of a full-sized application booklet to all residents of the state of Alaska with a brochure or pamphlet detailing how and where to apply online. Application booklets will be available at community distribution centers. In spite of these changes, printing and associated application costs are estimated to increase by \$30.0.</p>												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	207.6	207.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		202.9										
1108 Stat Desig		4.7										
<p>The FY2010 wage and health insurance increases applicable to this component : \$207.6</p>												
<b>Subtotal</b>		<b>7,640.8</b>	<b>5,422.6</b>	<b>27.5</b>	<b>2,126.5</b>	<b>64.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>79</b>	<b>14</b>	<b>0</b>
*****		***** <b>Changes From FY2010 Governor To FY2010 Governor Amended</b> *****										
<b>Totals</b>		<b>7,640.8</b>	<b>5,422.6</b>	<b>27.5</b>	<b>2,126.5</b>	<b>64.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>79</b>	<b>14</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

**Component:** Resource Rebate (2930)  
**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 FY2009 Conference Committee To FY2009 Authorized *****												
<b>Alaska Resource Rebate Program CH1 4SSLA 08 sec 1b</b>												
IncOTI		744,600.0	0.0	0.0	100.0	0.0	0.0	744,500.0	0.0	0	0	0
1004 Gen Fund		744,600.0										
<b>Subtotal</b>		<b>744,600.0</b>	<b>0.0</b>	<b>0.0</b>	<b>100.0</b>	<b>0.0</b>	<b>0.0</b>	<b>744,500.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>744,600.0</b>	<b>0.0</b>	<b>0.0</b>	<b>100.0</b>	<b>0.0</b>	<b>0.0</b>	<b>744,500.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Reverse One-time Alaska Resource Rebate Program CH1 4SSLA 08 sec 1b</b>												
OTI		-744,600.0	0.0	0.0	-100.0	0.0	0.0	-744,500.0	0.0	0	0	0
1004 Gen Fund		-744,600.0										
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Reverse the one-time item for the Resource Rebate program. Chapters 1 and 2, 4SSLA 2008, enacted and appropriated funds for a one-time program to distribute a resource rebate payment of \$1,200 to all eligible Alaskans. This program was successfully administered by the Department of Revenue during FY2009.

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>	ConfCom	43.0	0.0	0.0	43.0	0.0	0.0	0.0	0.0	0	0	0
1156 Rcpt Svcs		43.0										
Sec. 18(b) Chapter 27 SLA 2008 "Program receipts collected as cost recovery for paternity testing administered by the child support services agency, as required under AS25.27.040 and 25.27.165, and as collected under AS25.20.050(f)...for the fiscal year ending June 30, 2009."												
<b>FY2009 Conference Committee</b>	ConfCom	24,657.0	16,326.1	45.0	8,024.0	201.1	60.8	0.0	0.0	232	0	0
1002 Fed Rcpts		15,402.5										
1004 Gen Fund		174.7										
1016 Fed Incent		1,800.0										
1156 Rcpt Svcs		7,279.8										
<b>Subtotal</b>		<b>24,700.0</b>	<b>16,326.1</b>	<b>45.0</b>	<b>8,067.0</b>	<b>201.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>232</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>24,700.0</b>	<b>16,326.1</b>	<b>45.0</b>	<b>8,067.0</b>	<b>201.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>232</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Change in State Matching Funds for Child Support Program</b>	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1003 G/F Match		1,900.0										
1156 Rcpt Svcs		-1,900.0										

The Child Support Services Division (CSSD) is requesting a change in state matching funds for the federal Child Support Enforcement program. This request is a result of a change in federal rules that affect how the division can utilize federal incentive dollars as well as the decline in the number of Temporary Assistance to Needy Families (TANF) cases.

The Federal Deficit Reduction Act of 2005 changed the way that states could use the money earned from federal incentives. In the past, state child support programs could use federal incentive receipts as part of the required 34% match to federal receipts; this practice reduced the amount of state funds needed to maximize the federal receipts. Effective in federal fiscal year 2008, the new federal rules prohibit using federal incentive receipts as matching funds for federal receipts from the child support program. As a result, the division has an increased need for state funds that can't be met through collection of their existing source of state match, receipt supported services.

CSSD receives receipt supported services (RSS) from TANF cases, however the number of TANF cases has been declining due to the success of welfare reform and the new tribal TANF programs. Since FY2005, the number of TANF cases went from 4,727 to 3,720 in FY2008, a 21.3% decrease. During that same period CSSD's overall caseload increased. With more tribes implementing tribal TANF programs the division will continue to see a decrease in TANF cases and collections which results in less RSS to be used for state match. The division was able to carry-forward RSS of over \$1 million into FY2008, and \$445.0 into

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
FY2009 but it is not anticipated that any carry-forward will be available for FY2010.												
As a result of changing federal rules and declining state collections, the division is requesting a fund source change from RSS to general fund match in the amount of \$1,900,000. This fund source change will allow the division to continue receiving federal support of the child support program for 66% of its cost, and maintain the existing level of service to our clients.												
<b>Increase in Recovered Paternity Testing Fees</b>												
	Inc	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0	0	0
1156 Rcpt Svcs		3.0										
The division requests additional authorization to expend the paternity receipts collected as cost recovery under AS 25.27.040 and 25.27.165, and as collected under AS 25.20.050(f).												
<b>Transfer PCN 04-7168 to Administrative Services</b>												
	Trout	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
Transfer PCN 04-7168 from the Child Support Services Division (CSSD) to the Administrative Services Division. During FY09, this vacant position located in Anchorage was reclassified from an Accounting Clerk (Range 9) to a Micro-Network Technician I/II (flex Range 14/16). The position will provide desktop support to all Department of Revenue locations in Anchorage.												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	647.8	647.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		430.1										
1156 Rcpt Svcs		217.7										
The FY2010 wage and health insurance increases applicable to this component : \$647.8												
<b>Subtotal</b>		<b>25,350.8</b>	<b>16,973.9</b>	<b>45.0</b>	<b>8,070.0</b>	<b>201.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>231</b>	<b>0</b>	<b>0</b>
*****		***** <b>Changes From FY2010 Governor To FY2010 Governor Amended</b> *****										
<b>Totals</b>		<b>25,350.8</b>	<b>16,973.9</b>	<b>45.0</b>	<b>8,070.0</b>	<b>201.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>231</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	PFT	Positions PPT	NP
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	1,019.4	605.7	46.3	348.5	18.9	0.0	0.0	0.0	5	0	0
1004 Gen Fund		232.3										
1007 I/A Rcpts		232.1										
1133 CSSD Reimb		555.0										
<b>ADN 0491013 North Slope Natural Gas Carry-forward Sec 26(d) CH 159 SLA 2004 P83 L16 (SB283) Lapse Date 06/30/2009</b>												
	ReAprop	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
To carry forward the estimated unobligated authorization for the North Slope Natural Gas project (Chapter 159, SLA 2004, Sec 26(d), Page 83, Line 16). This appropriation terminates 6/30/2009.												
<b>Subtotal</b>		<b>1,019.4</b>	<b>605.7</b>	<b>46.3</b>	<b>348.5</b>	<b>18.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>1,019.4</b>	<b>605.7</b>	<b>46.3</b>	<b>348.5</b>	<b>18.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Correct Unrealizable Fund Sources in the Salary Adjustment for the Existing Bargaining Unit Agreements</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.5										
1133 CSSD Reimb		-4.5										
The Commissioner's Office component receives a share of its funding from indirect cost recovery receipts billed to the department's federal program for Child Support Enforcement. The amount that can be collected each year is determined by both the negotiated indirect cost rate for the Department of Revenue, and the federal participation rate for the Child Support program. The department has budget authority in the CSSD Reimbursable funding source (1133) that is not currently collectible and is not projected to be collectible in FY2010. This fund change keeps the amount of uncollectible receipt authority in the Commissioner's Office budget from getting larger, and provides a usable funding source for the salary adjustments.												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	19.3	19.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		7.4										
1007 I/A Rcpts		7.4										
1133 CSSD Reimb		4.5										
The FY2010 wage and health insurance increases applicable to this component : \$19.3												
<b>Subtotal</b>		<b>1,038.7</b>	<b>625.0</b>	<b>46.3</b>	<b>348.5</b>	<b>18.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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 FY2010 Governor To FY2010 Governor Amended *****												
	Totals	1,038.7	625.0	46.3	348.5	18.9	0.0	0.0	0.0	5	0	0

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
ConfCom		1,512.7	1,264.4	17.5	213.8	17.0	0.0	0.0	0.0	14	0	0
1004 Gen Fund		233.8										
1007 I/A Rcpts		573.3										
1133 CSSD Reimb		705.6										
<b>Subtotal</b>		<b>1,512.7</b>	<b>1,264.4</b>	<b>17.5</b>	<b>213.8</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>14</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>1,512.7</b>	<b>1,264.4</b>	<b>17.5</b>	<b>213.8</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>14</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Correct Unrealizable Fund Sources in the Salary Adjustment for the Existing Bargaining Unit Agreements</b>												
FndChg		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		18.2										
1133 CSSD Reimb		-18.2										

The Administrative Services component receives a share of its funding from indirect cost recovery receipts billed to the department's federal program for Child Support Enforcement. The amount that can be collected each year is determined by both the negotiated indirect cost rate for the Department of Revenue, and the federal participation rate for the Child Support program. The department has budget authority in the CSSD Reimbursable funding source (1133) that is not currently collectible and is not projected to be collectible in FY2010. This fund change keeps the amount of uncollectible receipt authority in the Administrative Services budget from getting larger, and provides a usable funding source for the salary adjustments.

**Shift Resources for Desktop Computer Support**

LIT	0.0	90.0	0.0	-90.0	0.0	0.0	0.0	0.0	0.0	0	0	0
-----	-----	------	-----	-------	-----	-----	-----	-----	-----	---	---	---

The Administrative Services Division (ASD) is transferring \$90.0 from contractual to personal services to cover the cost of a Micro/Network Technician position that will provide desktop computer support in the department's Anchorage offices. This position was transferred from Child Support Services to ASD during FY2009. Funds are available in contractual due to a change in the way IT costs are allocated in the department's cost allocation plan.

**Transfer PCN 04-7168 from Child Support Services**

Trin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
------	-----	-----	-----	-----	-----	-----	-----	-----	-----	---	---	---

Transfer PCN 04-7168 from the Child Support Services Division (CSSD) to the Administrative Services Division. During FY09, this vacant position located in Anchorage was reclassified from an Accounting Clerk (Range 9) to a Micro-Network Technician I/II (flex Range 14/16). The position will provide desktop support to all Department of Revenue locations in Anchorage.

This position is available for transfer due to the ongoing high vacancy rates in CSSD and the need to manage their budget with available state match funding. The position is needed in the Administrative Services-IT Section in Anchorage because the current IT staffing level is not sufficient to keep pace with the demand for service in this area. At this time, one IT support position provides desktop support to over 100 employees. Service requests can take up to a week for a response, which has a negative effect on employee productivity.

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	49.9	49.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		9.1										
1007 I/A Rcpts		22.6										
1133 CSSD Reimb		18.2										
The FY2010 wage and health insurance increases applicable to this component : \$49.9												
<b>Subtotal</b>		<b>1,562.6</b>	<b>1,404.3</b>	<b>17.5</b>	<b>123.8</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>15</b>	<b>0</b>	<b>0</b>
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>1,562.6</b>	<b>1,404.3</b>	<b>17.5</b>	<b>123.8</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>15</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

**Component:** State Facilities Rent (2462)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
FY2009 Conference Committee	ConfCom	342.0	0.0	0.0	342.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		342.0										
<b>Subtotal</b>		<b>342.0</b>	<b>0.0</b>	<b>0.0</b>	<b>342.0</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 FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>342.0</b>	<b>0.0</b>	<b>0.0</b>	<b>342.0</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 FY2009 Management Plan To FY2010 Governor *****												
<b>Subtotal</b>		<b>342.0</b>	<b>0.0</b>	<b>0.0</b>	<b>342.0</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>342.0</b>	<b>0.0</b>	<b>0.0</b>	<b>342.0</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**  
**Department of Revenue**

**Component:** Natural Gas Commercialization (2859)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	Positions PPT	NP
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>Oil and Gas Development Transfer to Department of Revenue</b>												
	Atrin	1,221.0	0.0	0.0	1,221.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1,221.0										
The amounts transferred from the Office of the Governor to state agencies are as follows: Labor and Workforce Development, \$860.0; Law, \$3,500.0; Natural Resources, \$1,709.8; and Revenue, \$1,221.0.												
<b>Subtotal</b>		<b>1,221.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,221.0</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 FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>1,221.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,221.0</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 FY2009 Management Plan To FY2010 Governor *****												
<b>Reverse FY09 Oil and Gas Development Transfer to Department of Revenue</b>												
	OTI	-1,221.0	0.0	0.0	-1,221.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-1,221.0										
Reverse the amount transferred in FY2009 from the Office of the Governor to the Department of Revenue, \$1,221.0.												
<b>Implement Oil and Gas Development</b>												
	Inc	771.0	0.0	0.0	771.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		771.0										
This increment will fund the ongoing costs of implementing the state's oil and gas development plan, including the Alaska Gasline Inducement Act (AGIA).												
<b>Subtotal</b>		<b>771.0</b>	<b>0.0</b>	<b>0.0</b>	<b>771.0</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>771.0</b>	<b>0.0</b>	<b>0.0</b>	<b>771.0</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**  
**Department of Revenue**

**Component:** Gas Authority Operations (2708)  
**RDU:** Alaska Natural Gas Development Authority (495)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>	ConfCom	305.3	243.9	10.0	47.4	4.0	0.0	0.0	0.0	2	0	0
1004 Gen Fund		305.3										
<b>Subtotal</b>		<b>305.3</b>	<b>243.9</b>	<b>10.0</b>	<b>47.4</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Add 2 PFT Support Positions for Gasline Development Projects</b>	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2	0	0
Two fully exempt positions were added to the Alaska Natural Gas Development Authority during FY2008 to provide support to the ongoing gasline development projects. These positions are funded through unbudgeted CIP receipts.												
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>	SalAdj	6.8	6.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		6.8										
The FY2010 wage and health insurance increases applicable to this component : \$6.8												
<b>Subtotal</b>		<b>6.8</b>	<b>6.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>		<b>312.1</b>	<b>250.7</b>	<b>10.0</b>	<b>47.4</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	PFT	Positions PPT	NP
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	2,529.6	1,668.8	114.6	701.6	44.6	0.0	0.0	0.0	14	0	1
1007 I/A Rcpts		30.0										
1094 MHT Admin		2,499.6										
<b>Subtotal</b>		<b>2,529.6</b>	<b>1,668.8</b>	<b>114.6</b>	<b>701.6</b>	<b>44.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>14</b>	<b>0</b>	<b>1</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>ADN 04-9-1024 Implement Trustee Authorized Spending Plan</b>												
	LIT	0.0	13.9	0.0	-8.4	-15.5	10.0	0.0	0.0	0	0	0
This technical adjustment to the line items will allow the Mental Health Trust Authority to implement the Trustee authorized spending plan.												
<b>Subtotal</b>		<b>2,529.6</b>	<b>1,682.7</b>	<b>114.6</b>	<b>693.2</b>	<b>29.1</b>	<b>10.0</b>	<b>0.0</b>	<b>0.0</b>	<b>14</b>	<b>0</b>	<b>1</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Reverse FY2009 MH Trust Recommendation</b>												
	OTI	-2,499.6	-1,682.7	-114.6	-663.2	-29.1	-10.0	0.0	0.0	0	0	0
1094 MHT Admin		-2,499.6										
Grant 246.05 The Alaska Mental Health Trust Authority (the Trust) administrative budget supports the operation of the Trust office and the Board of Trustees. The Trust Authority is tasked in statute with being trustees of the cash and non-cash assets of legal trust, budget recommendations for the Mental Health Budget bill, developing the Comprehensive Mental Health Program Plan in conjunction with DHSS, and providing leadership in Trust beneficiary-related issues. The Trust, a state corporation, is administratively housed in the Department of Revenue with the detailed budget included in ABS using Trust administrative funds.												
The Trust begins each year with a zero-base budget, so technical adjustments within ABS are made each year to fully backout the previous year's budget.												
<b>MH Trust: Cont - Grant 246.06 Trust Authority Admin Budget</b>												
	IncOTI	2,650.0	1,844.7	128.0	640.7	36.6	0.0	0.0	0.0	0	0	0
1094 MHT Admin		2,650.0										
The Alaska Mental Health Trust Authority (the Trust) administrative budget supports the operation of the Trust office and the Board of Trustees. The Trust Authority is tasked in statute with being trustees of the cash and non-cash assets of legal trust, making budget recommendations for the Mental Health Budget bill, developing the Comprehensive Mental Health Program Plan in conjunction with DHSS, and providing leadership in Trust beneficiary-related issues. The Trust, a state corporation, is administratively housed in the Department of Revenue.												
<b>Subtotal</b>		<b>2,680.0</b>	<b>1,844.7</b>	<b>128.0</b>	<b>670.7</b>	<b>36.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>14</b>	<b>0</b>	<b>1</b>
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
	Totals	2,680.0	1,844.7	128.0	670.7	36.6	0.0	0.0	0.0	14	0	1

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	513.5	362.5	33.0	109.3	8.7	0.0	0.0	0.0	4	0	0
1004 Gen Fund		107.0										
1007 I/A Rcpts		406.5										
<b>Subtotal</b>		<b>513.5</b>	<b>362.5</b>	<b>33.0</b>	<b>109.3</b>	<b>8.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>ADN 04-9-1025 Adjust Staffing to Provide Elder Assistance</b>												
	LIT	0.0	10.7	-6.0	-3.2	-1.5	0.0	0.0	0.0	0	0	0
<p>The Long Term Care Ombudsman's Office (LTCO) evaluated their personnel needs and determined that with the ever increasing number of elders in nursing and assisted living homes and a growing number of elder complaints, a full time program employee was necessary. The Admin Support Specialist was upgraded to a Long Term Care Specialist with the primary duty of evaluating and processing the initial intake of elder care complaints. This position is the primary investigator of AS 47.62.015, Part B long term care or residential circumstances cases. This change allows the LTCO to more effectively serve the elders of our state by acting on Part B complaints more quickly and allowing the other investigators to focus on Part A assisted living and nursing home cases. Funds are transferred from the travel, contractual and supply lines in order to cover the increased cost of this position change.</p>												
<b>Subtotal</b>		<b>513.5</b>	<b>373.2</b>	<b>27.0</b>	<b>106.1</b>	<b>7.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Correct Unrealizable Fund Sources in the Salary Adjustment for the Existing Bargaining Unit Agreements</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		11.6										
1007 I/A Rcpts		-11.6										
<p>The Long Term Care Ombudsman (LTCO) component receives most of its funding from interagency receipts billed to the Division of Senior and Disability Services, who in turn obtains funding from the federal Title III and Title VII programs. The amount that can be collected each year from this source is fixed, so additional amounts of interagency receipts added to the LTCO budget are not collectible. This fund change limits the amount of receipt authority in the LTCO budget to an amount that can actually be collected, and provides a usable funding source for the salary adjustments.</p>												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	14.7	14.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		3.1										
1007 I/A Rcpts		11.6										
<p>The FY2010 wage and health insurance increases applicable to this component : \$14.7</p>												
<b>Subtotal</b>		<b>528.2</b>	<b>387.9</b>	<b>27.0</b>	<b>106.1</b>	<b>7.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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 FY2010 Governor To FY2010 Governor Amended *****												
	Totals	528.2	387.9	27.0	106.1	7.2	0.0	0.0	0.0	4	0	0

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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		NP
										PFT	PPT	
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
ConfCom		826.0	84.5	10.1	727.6	3.8	0.0	0.0	0.0	1	0	0
1104 MBB Rcpts		826.0										
<b>Subtotal</b>		<b>826.0</b>	<b>84.5</b>	<b>10.1</b>	<b>727.6</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 FY2009 Authorized To FY2009 Management Plan *****												
<b>ADN 04-9-1026 Adjust Allocation of Costs</b>												
LIT		0.0	30.8	0.0	-30.8	0.0	0.0	0.0	0.0	0	0	0
Additional funds are needed in the personal services line to correctly allocate the Municipal Bond Bank's portion of the cost of the debt manager and one accountant position shared with the Treasury Division. Historically, an amount sufficient to cover this transfer lapses in the contractual services line. Current year projections also indicate that actual expenditures for services will be less than the amount budgeted and therefore available for transfer.												
<b>Subtotal</b>		<b>826.0</b>	<b>115.3</b>	<b>10.1</b>	<b>696.8</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 FY2009 Management Plan To FY2010 Governor *****												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
SalAdj		2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		2.1										
The FY2010 wage and health insurance increases applicable to this component : \$2.1												
<b>Subtotal</b>		<b>828.1</b>	<b>117.4</b>	<b>10.1</b>	<b>696.8</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>828.1</b>	<b>117.4</b>	<b>10.1</b>	<b>696.8</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**  
**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
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	51,228.5	34,889.2	806.3	12,501.4	1,960.1	241.5	830.0	0.0	323	35	14
1002 Fed Rcpts		18,751.3										
1007 I/A Rcpts		800.0										
1061 CIP Rcpts		1,871.4										
1103 AHFC Rcpts		29,805.8										
<b>Subtotal</b>		<b>51,228.5</b>	<b>34,889.2</b>	<b>806.3</b>	<b>12,501.4</b>	<b>1,960.1</b>	<b>241.5</b>	<b>830.0</b>	<b>0.0</b>	<b>323</b>	<b>35</b>	<b>14</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>51,228.5</b>	<b>34,889.2</b>	<b>806.3</b>	<b>12,501.4</b>	<b>1,960.1</b>	<b>241.5</b>	<b>830.0</b>	<b>0.0</b>	<b>323</b>	<b>35</b>	<b>14</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Delete PCNs to Reduce Vacancy Rate</b>												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-8	-9	0
AHFC is reducing its PCN count by deleting 17 positions. The effect of deleting these positions is to reduce the vacancy rate from 5.65% to 3.09% for a savings of \$1,006,372. These positions have been vacant for at least a year. They include eight full-time and nine part-time positions.												
<b>Adjust Funding from Corporate to Federal</b>												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		674.3										
1103 AHFC Rcpts		-674.3										
This fund source change is to adjust Corporate funding for salaries back to Federal Receipts. Now that AHFC is in HUD's Moving to Work agency status, there is sufficient federal resources to cover these expenses.												
<b>Increase Federal Funding for Utility Expense</b>												
	Inc	959.7	0.0	0.0	959.7	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		959.7										
This increment is to adjust FY2010 budget base for an increase in utility expense due to increased rates for energy costs. Now that AHFC is in HUD's Moving to Work agency status, there is sufficient federal resources to cover these expenses.												
<b>Increase Funding for Anticipated Business Activity</b>												
	Inc	254.4	118.4	0.0	123.0	13.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		50.9										
1061 CIP Rcpts		80.5										
1103 AHFC Rcpts		123.0										

The Corporation maintains many contracts, agreements, services, licensing, etc., that affect periods longer than a fiscal year. Many of these types of items

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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	
cannot simply have their funding redirected without consequences. Pulling additional funds from these business activities have or will result in a loss of essential services or the support for them. This request restores some depleted funding, while minimally expanding the Corporation's business activity to increase its productivity.												
Salary - \$118,400 Federal and CIP Receipts to pay for a Grant Administrator for the Neighborhood Stabilization Program that was approved by LB&A on December 10, 2008.												
Federal Receipts	\$37,900											
CIP Receipts	\$80,500											
Contractual Increase - \$123,000: These increases are expected to remain valid for the life of the applications; therefore, it is necessary for FY2010 and beyond.												
ARIBA - Corporate Receipts for increases in annual license fees of \$44,000. The Corporation realized a need to increase licensing and the number of possible monthly expense reports for the ARIBA application.												
MITAS - Corporate Receipts for the MITAS software Maintenance and Support increases at a rate of 5% per year of \$39,000.												
KRONOS - Corporate Receipts for the KRONOS Software will be in its first year of operations. The annual maintenance fee for the new software will require an increase of \$40,000.												
Supplies - \$13,000												
Postage - \$13.0 Federal Receipts to mail out Housing Assistance Payments (HAP) to landlords in the Housing Choice Voucher (HCV) program.												
<b>Realignment of Resources to Match Anticipated Expenditures</b>												
LIT		0.0	0.0	144.9	-119.3	-118.0	92.4	0.0	0.0	0	0	0
This request will transfer funding between line item categories to fund anticipated expenses.												
Reductions are taken from Contractual and Supply line items for increases in travel and equipment line items using both Federal and Corporate receipts.												
Travel is increased to cover anticipated costs of \$144.9. Also increased is the equipment category to cover vehicle purchases for \$92.4. These costs were offset by reductions in office leases (\$170.5); increases in utilities of 51.2; decrease in office supplies for (\$30.9); minor repairs and maintenance (\$87.1).												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
SalAdj		803.6	803.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		258.9										
1061 CIP Rcpts		43.6										
1103 AHFC Rcpts		501.1										
The FY2010 wage and health insurance increases applicable to this component : \$803.6												
<b>Subtotal</b>		<b>53,246.2</b>	<b>35,811.2</b>	<b>951.2</b>	<b>13,464.8</b>	<b>1,855.1</b>	<b>333.9</b>	<b>830.0</b>	<b>0.0</b>	<b>315</b>	<b>26</b>	<b>14</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**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
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												
	Totals	53,246.2	35,811.2	951.2	13,464.8	1,855.1	333.9	830.0	0.0	315	26	14

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

**Component:** Anchorage State Office Building (2272)  
**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 FY2009 Conference Committee To FY2009 Authorized *****												
FY2009 Conference Committee	ConfCom	400.0	0.0	0.0	400.0	0.0	0.0	0.0	0.0	0	0	0
1103 AHFC Rcpts		400.0										
<b>Subtotal</b>		<b>400.0</b>	<b>0.0</b>	<b>0.0</b>	<b>400.0</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 FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>400.0</b>	<b>0.0</b>	<b>0.0</b>	<b>400.0</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 FY2009 Management Plan To FY2010 Governor *****												
<b>Subtotal</b>		<b>400.0</b>	<b>0.0</b>	<b>0.0</b>	<b>400.0</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>400.0</b>	<b>0.0</b>	<b>0.0</b>	<b>400.0</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**  
**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	PFT	Positions PPT	NP
***** Changes From FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
	ConfCom	9,648.1	5,193.2	355.0	3,905.0	114.9	80.0	0.0	0.0	35	0	2
1105 PFund Rcpt		9,648.1										
<b>Subtotal</b>		<b>9,648.1</b>	<b>5,193.2</b>	<b>355.0</b>	<b>3,905.0</b>	<b>114.9</b>	<b>80.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35</b>	<b>0</b>	<b>2</b>
***** Changes From FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>9,648.1</b>	<b>5,193.2</b>	<b>355.0</b>	<b>3,905.0</b>	<b>114.9</b>	<b>80.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35</b>	<b>0</b>	<b>2</b>
***** Changes From FY2009 Management Plan To FY2010 Governor *****												
<b>Travel Increment</b>												
	Inc	74.1	0.0	74.1	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		74.1										
<p>This increment will support the necessary due diligence and management travel to new and existing external investment managers. This increment will also support a new program of travel for our Manager of Alternative Investments in support of the Fund's investment expansion into new alternative investments. The increment will also support increased travel by our investments staff and new general counsel as we anticipate increasing their participation at Board of Trustees meetings.</p>												
<b>FY2010 Wage and Health Insurance Increases for Bargaining Units with Existing Agreements</b>												
	SalAdj	59.0	59.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		59.0										
<p>The FY2010 wage and health insurance increases applicable to this component : \$59.0</p>												
<b>Subtotal</b>		<b>9,781.2</b>	<b>5,252.2</b>	<b>429.1</b>	<b>3,905.0</b>	<b>114.9</b>	<b>80.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35</b>	<b>0</b>	<b>2</b>
***** Changes From FY2010 Governor To FY2010 Governor Amended *****												
<b>Totals</b>		<b>9,781.2</b>	<b>5,252.2</b>	<b>429.1</b>	<b>3,905.0</b>	<b>114.9</b>	<b>80.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35</b>	<b>0</b>	<b>2</b>

**Change Record Detail - Multiple Scenarios With Descriptions**  
**Department of Revenue**

**Component:** APFC Custody and 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 FY2009 Conference Committee To FY2009 Authorized *****												
<b>FY2009 Conference Committee</b>												
ConfCom		92,415.0	0.0	0.0	92,415.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		92,415.0										
<b>Subtotal</b>		<b>92,415.0</b>	<b>0.0</b>	<b>0.0</b>	<b>92,415.0</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 FY2009 Authorized To FY2009 Management Plan *****												
<b>Subtotal</b>		<b>92,415.0</b>	<b>0.0</b>	<b>0.0</b>	<b>92,415.0</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 FY2009 Management Plan To FY2010 Governor *****												
<b>Subtotal</b>		<b>92,415.0</b>	<b>0.0</b>	<b>0.0</b>	<b>92,415.0</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 FY2010 Governor To FY2010 Governor Amended *****												
<b>Decrement - Investment Manager Fees</b>												
Dec		-10,000.0	0.0	0.0	-10,000.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		-10,000.0										
<b>Totals</b>		<b>82,415.0</b>	<b>0.0</b>	<b>0.0</b>	<b>82,415.0</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>

Manager fees are based on the market value of the assets under management. The value of the Fund has decreased and less funding will be required in this component.