

**Change Record Detail With Description**  
**Department of Revenue**

**Scenario:** FY2009 Supplementals - Gov (7274)  
**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	
<b>FY2009 Supplementals - Gov</b>												
<b>Implement Cost Allocation Plan for Federal Compliance</b>												
	Suppl	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys		890.0										
1029 P/E Retire		-700.0										
1034 Teach Ret		-190.0										
Under the Treasury Division's federally-approved cost allocation plan, the share of operating expenses is allocated among funding sources based on the net asset values of all funds under management and adjusted annually to reflect changes in fund net asset values. As the balances of the Supplemental Benefits Systems (SBS) and Deferred Compensation (DC) funds have grown over time, the cost of managing those funds also increased; however, the amount allocable to the SBS and DC funds was not updated sufficiently to adjust for all the growth in net asset value. In order to implement the new cost allocation plan, this request adjusts the amount authorized between fund sources based on net asset value of all funds under management.												
<b>Reduce One-time Item for Independent Audit of Actuary</b>												
	Suppl	-165.0	0.0	0.0	-165.0	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		-107.6										
1034 Teach Ret		-55.2										
1042 Jud Retire		-1.5										
1045 Nat Guard		-0.7										
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. A one-time item of \$300.0 was appropriated in Chapter 27, SLA 2008 to provide funding for the estimated cost of the audit contract. The actual cost of the audit contract is \$135.0, so the one-time item is reduced to match the amount needed.												
<b>Component Totals</b>		<b>-165.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-165.0</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 With Description**  
**Department of Revenue**

**Scenario:** FY2009 Supplementals - Gov (7274)  
**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	
<b>Extend Lapse Date of Resource Rebate for Unresolved Eligibility and Appeals</b>												
	Suppl	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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, however there are approximately 10,000 applications with unresolved eligibility questions, or that have been appealed, or are subject to appeal. The eligibility and appeals work on these applications is expected to continue into FY2010. This request will extend the lapse date of this appropriation to allow the department to issue resource rebates for applications that are approved for payment after June 30, 2009.												
<b>Component 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>

**Change Record Detail With Description**  
**Department of Revenue**

**Scenario:** FY2009 Supplementals - Gov (7274)  
**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		NP
										PFT	PPT	
<b>FY2009 Savings Target Unallocated Reduction</b>												
	Unalloc	-390.0	0.0	0.0	0.0	0.0	0.0	0.0	-390.0	0	0	0
1004 Gen Fund		-390.0										
As part of a continuing effort to control costs, the Governor assigned a statewide savings target of \$20 million to state agencies when she signed the FY2009 operating budget into law. Departments have implemented savings plans and this unallocated reduction will allow the commissioner to apply the reduction to the specific component in which the savings will be achieved.												
<b>Component Totals</b>		<b>-390.0</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>-390.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Change Record Detail With Description**  
**Department of Revenue**

**Scenario:** FY2009 Supplementals - Gov (7274)  
**Component:** AHFC Operations (110)  
**RDU:** Alaska Housing Finance Corporation (46)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>Increase Federal Funding for Utility Expense</b>												
	Suppl	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 will adjust FY2009 contractual services budget for increases in utility expenses due to increased rates for energy costs. Based on FY2008 utility expenses, there will be insufficient budget authority to cover these utility costs in FY2009. Now that AHFC is in HUD's Moving to Work agency status, there are sufficient federal resources available to cover these expenses. These changes have been incorporated into the FY2010 budget.												
<b>Adjust Funding from Corporate to Federal</b>												
	Suppl	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 needed to adjust personal services funding from AHFC Receipts to Federal Receipts. Now that AHFC is in HUD's Moving to Work agency status, there are sufficient federal resources to cover these expenses. These changes have been incorporated into the FY2010 budget.												
<b>Component Totals</b>		<b>959.7</b>	<b>0.0</b>	<b>0.0</b>	<b>959.7</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>