

State of Alaska FY2012 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

Component: Tax Division

Contribution to Department's Mission

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

Core Services

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

Results at a Glance

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

END RESULT A: Maximize compliance with current tax and gaming statutes.

- In FY2010, 95% of known taxpayers filed their tax returns and made their tax payments timely. This is a slight decrease from FY2009, but above the goal of 90%.

Status of Strategies to Achieve End Result

- The Tax Division opened 36 new audit cases in FY2010 due to an increase in audit staff and focusing on auditing new taxpayers discovered in previous years through compliance activities. These audits will be worked throughout FY2011 in addition to maintaining a target of 20 new audits for that year.
- The Tax Division conducted 17 compliance projects in FY2010 which resulted in the identification of 87 new taxpayers and the continued education of existing taxpayers.
- In FY2010, the Tax Division issued 96.6% of tax refunds without incurring interest. This was short of the goal and a slight decrease from FY2009. In FY2011, the Tax Division will maintain this goal at 98% as it is believed, at times, to be in the best interest of the State to take additional time to properly analyze the correctness of a refund request.
- Total increase in audit hours for FY2010 was 3,742 which exceeded the target of 2,000 hours. This was due to increased audit staff in several units in the Tax Division and opening audits of taxpayers identified through compliance activities.
- 100% of taxes were collected in FY2010 compared to taxes due.
- The Tax Division conducted 114 gaming inspections in FY2010.

Major Activities to Advance Strategies

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

Key Component Challenges

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

Significant Changes in Results to be Delivered in FY2012

- The Tax Division will focus on developing, enhancing, or replacing nonexistent, aging, or failing revenue data systems in an effort to more efficiently manage the collection and reporting of state tax revenues.
- The Tax Division will continue to restore functionality of core programs and services and insulate core services from erosion by major initiatives. The division's end result of maximizing compliance with tax and gaming statutes is directly related to its ability to focus on core services which includes audits, accounting, collections, and taxpayer education.
- The Tax Division will continue to draft and implement regulations in programs with statutory changes to clarify legislative intent and update regulations to provide taxpayers with guidance on how to handle changes in industry where the statutes are silent.

Major Component Accomplishments in 2010

- Continued to refine and streamline the oil and gas credit purchase and due diligence review process which resulted in the timely issuance of over 116 tax credit certificates totaling over \$361 million and 87 cash purchases of credit certificates totaling over \$250 million.
- Held public hearings and workshops on proposed regulations for changes to exploration tax credits, safeguarding credits, and oil and gas lease expenditures, overhead and transportation. Regulations for lease expenditures, overhead, transportation and gas valuation, and requirements for tax exempt status under AGIA became effective during FY 2010.
- Completed first audits of tax returns filed under PPT & ACES production tax statutes covering tax year 2006.
- Continued to provide critical resources in support of the governor's plans regarding a gas line.
- Continued to assist the governor and the legislature in dealing with fiscal issues and other legislation, and provided information and testimony on tobacco products tax, cruise ship passenger tax, extension of motor fuel tax suspension, oil and gas production tax, and tax credits for natural gas storage, geothermal energy, gas exploration and development, state tourism marketing, salmon product development, and educational contributions.

- Continued recruitments for the auditor series positions: Corporate Income Tax Auditors responsible for the Alaska corporate net income tax and Oil and Gas Revenue Auditors responsible for oil and gas production tax. The Tax Division also extended its contract with an outside audit firm to assist in oil and gas production tax and credit audits.
- Continued project to remove persons convicted of various crimes from participating in charitable gaming as required by gaming statutes and provided training regarding gaming laws and regulations to operators and permittees at various gaming events and annual meetings.
- The Tax Division distributed shared taxes and fees of over \$44 million to 124 communities throughout Alaska.
- Closed appeals from over 200 taxpayers of assessments in all tax types and charitable gaming.
- Developed a web portal to allow online filing for Tire fee and Commercial Passenger Vessel and Large Passenger Vessel excise tax returns.

Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 05.16	Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.51	Alaska Seafood Marketing Institute
AS 43.05	Administration of Revenue Laws
AS 43.10	Enforcement and Collection of Taxes
AS 43.19	Multi-state Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.40*	Motor Fuel Tax
AS 43.50	Tobacco Taxes and Sales
AS 43.52*	Transportation Taxes
AS 43.55	Oil and Gas Production Tax and Oil Surcharge
AS 43.56	Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
AS 43.60	Excise Tax on Alcoholic Beverages
AS 43.65	Mining License Tax
AS 43.75*	Fisheries Business License and Taxes
AS 43.76	Fisheries Taxes and Assessments
AS 43.77*	Fishery Resource Landing Tax
AS 43.80	Salmon Price Reports
AS 43.82	Alaska Stranded Gas Development Act
AS 43.98	Miscellaneous Provisions
AS 42.05	Alaska Public Utilities Regulatory Act
AS 42.06	Pipeline Act
26 U.S.C. 38	Internal Revenue Code
15 AAC 05	Administration of Revenue Laws
15 AAC 10	Enforcement
15 AAC 19	Multi-state Tax Compact
15 AAC 20	Alaska Net Income Tax
15 AAC 40	Motor Fuel Tax
15 AAC 50	Cigarette Tax
15 AAC 52	Transportation Taxes
15 AAC 55	Oil and Gas Properties Production Tax
15 AAC 56	Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
15 AAC 60	Excise Tax on Alcoholic Beverages
15 AAC 65	Mining License Tax
15 AAC 75	Fisheries Business Tax

15 AAC 76 Salmon Enhancement Tax
15 AAC 77 Fishery Resource Landing Tax
15 AAC 80 Salmon Prices
15 AAC 98 Tire Fees
15 AAC 116 Fish and Game Licensing and Seafood Marketing Assessment
15 AAC 160 Authorized Games of Chance and Skill

* Statutes provide for sharing taxes and fees

Contact Information
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**Tax Division
Component Financial Summary**

All dollars shown in thousands

	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	10,701.6	11,981.9	11,915.1
72000 Travel	324.6	228.1	228.1
73000 Services	2,744.4	2,623.3	2,892.5
74000 Commodities	304.4	126.5	126.5
75000 Capital Outlay	9.0	0.0	0.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	14,084.0	14,959.8	15,162.2
Funding Sources:			
1004 General Fund Receipts	13,227.2	14,020.3	14,197.9
1005 General Fund/Program Receipts	643.0	696.2	718.7
1007 Inter-Agency Receipts	0.0	37.0	37.0
1061 Capital Improvement Project Receipts	95.9	121.0	121.0
1105 Alaska Permanent Fund Corporation Receipts	82.1	85.3	87.6
1156 Receipt Supported Services	35.8	0.0	0.0
Funding Totals	14,084.0	14,959.8	15,162.2

Estimated Revenue Collections

Description	Master Revenue Account	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
Unrestricted Revenues				
General Fund Program Receipts	51060	1,964.8	1,900.0	1,900.0
Receipt Supported Services	51073	7.7	0.0	0.0
Unrestricted Total		1,972.5	1,900.0	1,900.0
Restricted Revenues				
Interagency Receipts	51015	0.0	37.0	37.0
General Fund Program Receipts	51060	643.0	696.2	718.7
Receipt Supported Services	51073	35.8	0.0	0.0
Capital Improvement Project Receipts	51200	95.9	121.0	121.0
Permanent Fund Earnings Reserve Account	51373	82.1	85.3	87.6
Restricted Total		856.8	939.5	964.3
Total Estimated Revenues		2,829.3	2,839.5	2,864.3

**Summary of Component Budget Changes
From FY2011 Management Plan to FY2012 Governor**

All dollars shown in thousands

	<u>Unrestricted Gen (UGF)</u>	<u>Designated Gen (DGF)</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Total Funds</u>
FY2011 Management Plan	14,020.3	696.2	243.3	0.0	14,959.8
Adjustments which will continue current level of service:					
-FY 2011 Over/Understated GGU/SU salary adjustments	-42.9	-2.6	-0.8	0.0	-46.3
-FY 2012 Personal Services increases	470.5	25.1	3.1	0.0	498.7
-Alaska Gasline Inducement Act Information Reporting System	-250.0	0.0	0.0	0.0	-250.0
FY2012 Governor	14,197.9	718.7	245.6	0.0	15,162.2

**Tax Division
Personal Services Information**

Authorized Positions			Personal Services Costs	
	FY2011 Management Plan	FY2012 Governor		
Full-time	123	118	Annual Salaries	8,814,123
Part-time	1	1	COLA	28,401
Nonpermanent	3	3	Premium Pay	0
			Annual Benefits	4,796,545
			Less 12.71% Vacancy Factor	(1,734,169)
			Lump Sum Premium Pay	10,200
Totals	127	122	Total Personal Services	11,915,100

Position Classification Summary

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

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Oil & Gas Revenue Auditor I	1	0	0	0	1
Oil & Gas Revenue Auditor II	6	0	0	0	6
Oil & Gas Revenue Auditor III	4	0	0	0	4
Oil & Gas Revenue Auditor IV	4	0	0	0	4
Petroleum Econ Policy Analyst	1	0	0	0	1
Petroleum Economist II	3	0	1	0	4
Program Coordinator II	0	0	1	0	1
Revenue Appeals Officer I	1	0	0	0	1
Revenue Appeals Officer II	4	0	0	0	4
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supvr I	0	0	2	0	2
Revenue Audit Supvr II	4	0	0	0	4
State Petro Prop Assess	1	0	0	0	1
Systems Programmer II	0	0	2	0	2
Tax Auditor II	1	0	1	0	2
Tax Auditor III	6	0	0	0	6
Tax Auditor IV	2	0	0	0	2
Tax Technician I	1	0	3	0	4
Tax Technician II	1	0	3	0	4
Tax Technician III	8	0	5	0	13
Tax Technician IV	1	0	2	0	3
Totals	77	0	45	0	122

Component Detail All Funds
Department of Revenue

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

	FY2010 Actuals	FY2011 Conference Committee (Final)	FY2011 Authorized	FY2011 Management Plan	FY2012 Governor	FY2011 Management Plan vs FY2012 Governor	
71000 Personal Services	10,701.6	11,950.3	11,981.9	11,981.9	11,915.1	-66.8	-0.6%
72000 Travel	324.6	228.1	228.1	228.1	228.1	0.0	0.0%
73000 Services	2,744.4	2,623.3	2,623.3	2,623.3	2,892.5	269.2	10.3%
74000 Commodities	304.4	126.5	126.5	126.5	126.5	0.0	0.0%
75000 Capital Outlay	9.0	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	14,084.0	14,928.2	14,959.8	14,959.8	15,162.2	202.4	1.4%
Fund Sources:							
1004 Gen Fund	13,227.2	13,988.7	14,020.3	14,020.3	14,197.9	177.6	1.3%
1005 GF/Prgm	643.0	696.2	696.2	696.2	718.7	22.5	3.2%
1007 I/A Rcpts	0.0	37.0	37.0	37.0	37.0	0.0	0.0%
1061 CIP Rcpts	95.9	121.0	121.0	121.0	121.0	0.0	0.0%
1105 PFund Rcpt	82.1	85.3	85.3	85.3	87.6	2.3	2.7%
1156 Rcpt Svcs	35.8	0.0	0.0	0.0	0.0	0.0	0.0%
Unrestricted General (UGF)	13,227.2	13,988.7	14,020.3	14,020.3	14,197.9	177.6	1.3%
Designated General (DGF)	678.8	696.2	696.2	696.2	718.7	22.5	3.2%
Other Funds	178.0	243.3	243.3	243.3	245.6	2.3	0.9%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	121	123	123	123	118	-5	-4.1%
Permanent Part Time	1	1	1	1	1	0	0.0%
Non Permanent	2	0	0	3	3	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	
***** Changes From FY2011 Conference Committee (Final) To FY2011 Authorized *****												
FY2011 Conference Committee												
	ConfCom	14,928.2	11,950.3	228.1	2,623.3	126.5	0.0	0.0	0.0	123	1	0
1004 Gen Fund		13,988.7										
1005 GF/Prgm		696.2										
1007 I/A Rcpts		37.0										
1061 CIP Rcpts		121.0										
1105 PFund Rcpt		85.3										
SEPARATE OIL & GAS PRODUCTION TAX (SB 305)												
	Veto	-330.0	0.0	0.0	-330.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-330.0										
SEPARATE OIL & GAS PRODUCTION TAX (SB 305)												
	FisNot	330.0	0.0	0.0	330.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		330.0										
ADN 0411007 FY11 Non-covered Salary Increase Year 1 CH56 SLA10 (HB421) (CH41 SLA10 P51 L5) (HB300)												
	FisNot	31.6	31.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		31.6										
: \$31.6												
Subtotal												
		14,959.8	11,981.9	228.1	2,623.3	126.5	0.0	0.0	0.0	123	1	0
***** Changes From FY2011 Authorized To FY2011 Management Plan *****												
ADN 0401039 Add Long-term Non-permanent Appraiser I Position-Approved 12/22/09												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1
The Tax Division added a long-term non-permanent Appraiser I position in FY2010, approved by OMB on 12/22/2009. OMB subsequently approved the extension of this position into FY2011 on 5/11/2010. The Appraiser I position provides an entry level into the assessor job classes, and bridges the gap between college interns and higher level, permanent assessor positions.												
The division's non-permanent employees are the future "grow our own" technical and professional staff. They gain professional experience and mentoring while the division receives much needed resources and expands the applicant pool for division recruitments. The support work performed by non-permanent employees allows current technical and professional staff the ability to accomplish their essential responsibilities.												
ADN 0401060 Extend Long-term Non-permanent Economist I Position-Approved 5/11/10												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

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

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
<p>The Tax Division added a long-term non-permanent Economist I position in FY2010, approved by OMB on 8/18/2009. OMB subsequently approved the extension of this position into FY2011 on 5/11/2010. The Economist I position provides an entry level into the economist job classes, and bridges the gap between college interns and higher level, permanent economist positions.</p> <p>The division's non-permanent employees are the future "grow our own" technical and professional staff. They gain professional experience and mentoring while the division receives much needed resources and expands the applicant pool for division recruitments. The support work performed by non-permanent employees allows current technical and professional staff the ability to accomplish their essential responsibilities.</p>												
ADN 0411031 Add Long-term Non-permanent Accountant II Position-Approved 8/17/10	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1
<p>The Tax Division added a long-term non-permanent Accountant II position, approved by OMB on 8/17/2010. The Accountant II position is assigned to the Alaska Gasline Inducement Act (AGIA) project.</p>												
Subtotal		14,959.8	11,981.9	228.1	2,623.3	126.5	0.0	0.0	0.0	123	1	3
***** Changes From FY2011 Management Plan To FY2012 Governor *****												
Transfer Investigations Staff to Centralized Criminal Investigations Unit	Trout	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-5	0	0
<p>The Department of Revenue has consolidated three separate investigations groups from the Child Support, Tax and Permanent Fund Dividend Divisions into one unit reporting to the Commissioner's Office. The newly formed Criminal Investigations Unit (CIU) will investigate fraud and other criminal activity relating to the programs within these divisions. Consolidation of staff will allow sharing of resources and the ability to assign staff where needed. Bringing the investigations groups into one functioning unit will achieve the following results:</p> <ul style="list-style-type: none"> • Improve investigator safety; • Create economic efficiencies in the enforcement of Revenue criminal code violations; and • Ensure optimum collaboration with federal and other state and local law enforcement agencies. <p>This request transfers the following Investigator PCNs from the Tax Division to the Criminal Investigations Unit component:</p> <p>PCN 08-2077 Investigator IV PCN 08-2078 Investigator III PCN 04-3249 Investigator III PCN 04-3256 Investigator III PCN 04-3257 Investigator III</p>												
Transfer to Contractual for Investigations Services	LIT	0.0	-519.2	0.0	519.2	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	

The Department of Revenue requests approval of a line item transfer from personal services to the services line, related to the formation of the Criminal Investigations Unit. The Criminal Investigations Unit (CIU) was formed in FY11 by consolidating three separate investigations groups located across the department into one organizational unit under the Commissioner's Office.

The CIU will use a cost allocation plan to identify an hourly rate for investigative services. The Tax Division, Child Support Services Division, and Permanent Fund Dividend Division will be charged according to the number of hours spent by the investigative staff on their agency's casework. Costs that were previously budgeted as personal services in these divisions will become contractual.

FY 2011 Over/Understated GGU/SU salary adjustments

	SalAdj	-46.3	-46.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-42.9										
1005 GF/Prgm		-2.6										
1105 PFund Rcpt		-0.8										

When the SU and GGU salary adjustments were calculated, errors were made that understated some GGU amounts and overstated some SU amounts. This change record identifies the over and under stated amounts associated with these calculations.: \$-46.3

FY 2012 Personal Services increases

	SalAdj	498.7	498.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		470.5										
1005 GF/Prgm		25.1										
1105 PFund Rcpt		3.1										

This change record includes the following personal services increases:
: \$498.7

Alaska State Employees Assn (GGU) FY2012 Health Insurance Increased Costs : \$170.2

Alaska Public Employees Assn (SU) FY2012 Health Insurance Increased Costs : \$39.7

Non-Covered Employees FY2012 Health Insurance Increased Costs : \$13.8

Alaska State Employees Association (GGU) FY 12 COLA increases
: \$139.9

Alaska Public Employees Association (SU) FY 12 COLA increases
: \$47.3

Non-Covered Employees FY 12 COLA increases
: \$25.2

Alaska State Employees Association - ASEA Geographic Differential for GGU

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	
: \$36.7												
Alaska Public Employees Association - APEA Geographic Differential for SU												
: \$25.9												
Alaska Gasline Inducement Act Information Reporting System												
1004 Gen Fund	OTI	-250.0	0.0	0.0	-250.0	0.0	0.0	0.0	0.0	0	0	0
Totals		15,162.2	11,915.1	228.1	2,892.5	126.5	0.0	0.0	0.0	118	1	3

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2012 Governor (8665)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-0017	Economist III	FT	A	GP	Juneau	202	20A / B	12.0		65,100	0	0	37,617	102,717	102,717
04-0021	Asst Chf,Revenue Econ Research	FT	A	SS	Juneau	202	25A	12.0		91,428	0	0	46,038	137,466	137,466
04-0022	Petroleum Economist II	FT	A	GP	Anchorage	200	22C / D	12.0		77,791	0	0	41,906	119,697	119,697
04-1035	Analyst/Programmer V	FT	A	SS	Juneau	202	22C / D	12.0		80,066	0	0	42,198	122,264	95,672
04-1145	Accounting Technician IV	FT	A	SS	Juneau	202	18A	12.0		57,240	0	0	34,485	91,725	91,725
04-2004	Tax Technician III	FT	A	GP	Juneau	202	14D / E	12.0		46,707	0	0	31,402	78,109	78,109
04-2005	Tax Technician IV	FT	A	SS	Juneau	202	16E / F	12.0		58,339	0	0	34,857	93,196	93,196
04-2006	Tax Auditor IV	FT	A	GG	Anchorage	200	22L / M	12.0		100,308	0	0	49,514	149,822	149,822
04-2026	Data Processing Mgr I	FT	A	SS	Juneau	202	22J / K	12.0		95,256	0	0	47,331	142,587	142,587
04-2092	Analyst/Programmer II	FT	A	GP	Juneau	202	16C / D	12.0		51,692	0	0	33,087	84,779	84,779
04-2095	Tax Technician III	FT	A	GP	Juneau	202	14A	12.0		41,436	0	0	29,621	71,057	71,057
04-2096	Accounting Tech II	FT	A	GP	Juneau	202	14A / B	12.0		42,085	0	0	29,841	71,926	71,926
04-2097	Accounting Tech III	FT	A	GP	Juneau	202	16D / E	12.0		54,099	0	0	33,900	87,999	87,999
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	AA	27K / L	12.0		126,264	3,224	0	56,471	185,959	185,959
04-3007	Administrative Officer I	FT	A	SS	Juneau	202	17M	12.0		73,440	0	0	39,959	113,399	113,399
04-3010	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25D / E	12.0		97,535	0	0	48,577	146,112	135,227
04-3021	Accountant IV	FT	A	SS	Juneau	202	20J / K	12.0		81,996	0	0	42,850	124,846	124,846
04-3022	Revenue Audit Supvr I	FT	A	SS	Juneau	202	24L / M	12.0		116,853	0	0	54,012	170,865	170,865
04-3024	Office Assistant I	FT	A	GP	Juneau	202	8A / B	12.0		29,130	0	0	25,463	54,593	54,593
04-3026	Tax Technician III	FT	A	GP	Juneau	202	14B / C	12.0		44,183	0	0	30,549	74,732	74,732
04-3027	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25L / M	12.0		122,204	0	0	55,492	177,696	177,696
04-3028	Program Coordinator II	FT	A	SS	Juneau	202	20D	12.0		72,528	0	0	39,651	112,179	112,179
04-3030	Office Assistant II	FT	A	GP	Juneau	202	10L / M	12.0		43,604	0	0	30,354	73,958	73,958
04-3031	Tax Technician III	FT	A	GP	Juneau	202	14B	12.0		42,852	0	0	30,100	72,952	72,952
04-3036	Tax Technician IV	FT	A	SS	Juneau	202	16A	12.0		49,704	0	0	31,939	81,643	81,643
04-3038	Tax Technician III	FT	A	GP	Juneau	202	14D / E	12.0		47,397	0	0	31,636	79,033	79,033
04-3040	Office Assistant I	FT	A	GP	Juneau	202	8A / B	12.0		29,165	0	0	25,475	54,640	54,640
04-3041	Tax Technician I	FT	A	GP	Juneau	202	10A	12.0		32,352	0	0	26,552	58,904	58,904
04-3045	Tax Technician I	FT	A	GP	Juneau	202	10A	12.0		32,352	0	0	26,552	58,904	58,904
04-3047	Director, Tax Division	FT	A	XE	Anchorage	AA	27F / J	12.0		117,300	2,995	0	53,992	174,287	174,287
04-3048	Corporate Income Tax Audit II	FT	A	GP	Anchorage	200	20A / B	12.0		62,580	0	0	36,766	99,346	99,346
04-3049	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22N / O	12.0		107,964	0	0	52,030	159,994	148,075
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	200	26J / K	12.0		117,449	0	0	54,177	171,626	171,626
04-3068	Income & Excise Tax	FT	A	GP	Anchorage	200	25G / J	12.0		111,048	0	0	52,883	163,931	163,931

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2012 Governor (8665)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
	Specialist														
04-3075	Administrative Assistant I	FT	A	GP	Anchorage	200	12D / E	12.0		40,335	0	0	29,249	69,584	69,584
04-3077	Tax Auditor II	FT	A	GP	Anchorage	200	18C / D	12.0		59,556	0	0	35,744	95,300	95,300
04-3078	Tax Technician III	FT	A	GP	Anchorage	200	14E / F	12.0		47,176	0	0	31,561	78,737	78,737
04-3080	Tax Technician I	FT	A	GP	Anchorage	200	10C / D	12.0		34,080	0	0	27,136	61,216	61,216
04-3084	Office Assistant I	FT	A	GG	Juneau	202	8N / O	12.0		43,104	0	0	30,185	73,289	73,289
04-3088	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24A	12.0		80,496	0	0	42,820	123,316	123,316
04-3091	Office Assistant II	FT	A	GP	Juneau	202	10B / C	12.0		34,440	0	0	27,257	61,697	61,697
04-3097	Microfilm/Imaging Oper II	FT	A	GP	Juneau	202	12E / F	12.0		41,731	0	0	29,721	71,452	71,452
04-3098	Accountant III	FT	A	GP	Juneau	202	18D / E	12.0		61,668	0	0	36,458	98,126	98,126
04-3201	Tax Technician II	FT	A	GP	Juneau	202	12B	12.0		37,572	0	0	28,316	65,888	65,888
04-3224	Chief of Revenue Operations	FT	A	SS	Juneau	202	26N / O	12.0		137,544	0	0	59,736	197,280	197,280
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	200	22D / E	12.0		78,768	0	0	42,236	121,004	121,004
04-3229	Administrative Assistant II	FT	A	GG	Juneau	202	14J / K	12.0		53,349	0	0	33,647	86,996	86,996
04-3230	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24B / C	12.0		84,641	0	0	44,220	128,861	128,861
04-3233	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		42,905	0	0	30,118	73,023	73,023
04-3239	Tax Auditor III	FT	A	GP	Anchorage	200	20C / D	12.0		67,720	0	0	38,503	106,223	106,223
04-3240	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24C / D	12.0		88,134	0	0	45,401	133,535	123,587
04-3244	Analyst/Programmer IV	FT	A	GP	Juneau	202	20C / D	12.0		67,956	0	0	38,582	106,538	106,538
04-3245	Tax Auditor II	FT	A	GP	Juneau	202	18C / D	12.0		59,909	0	0	35,863	95,772	95,772
04-3246	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		42,607	0	0	30,017	72,624	72,624
04-3248	Tax Technician II	FT	A	GP	Juneau	202	12B / C	12.0		38,360	0	0	28,582	66,942	66,942
04-3250	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		49,391	0	0	32,309	81,700	81,700
04-3251	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		43,440	0	0	30,298	73,738	73,738
04-3252	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24G / J	12.0		100,712	0	0	49,651	150,363	150,363
04-3254	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25M / N	12.0		126,986	0	0	56,815	183,801	183,801
04-3255	Chief,Revenue Economic Researc	FT	A	SS	Anchorage	200	26A	12.0		92,964	0	0	46,557	139,521	139,521
04-3258	Economist III	FT	A	GP	Anchorage	200	20D / E	12.0		68,308	0	0	38,701	107,009	107,009
04-3259	Corporate Income Tax Audit I	FT	A	GP	Anchorage	200	18A	12.0		53,748	0	0	33,781	87,529	87,529
04-3260	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22C / D	12.0		75,294	0	0	41,062	116,356	116,356
04-3261	Corporate Income Tax Audit	FT	A	GG	Anchorage	200	18A	12.0		53,748	0	0	33,781	87,529	87,529

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2012 Governor (8665)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-3262	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22C / D	12.0		77,904	0	0	41,944	119,848	119,848
04-3263	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22E / F	12.0		82,871	0	0	43,622	126,493	126,493
04-3264	Tax Technician III	FT	A	GP	Anchorage	200	14D / E	12.0		45,116	0	0	30,865	75,981	75,981
04-3265	Revenue Appeals Officer I	FT	A	GP	Anchorage	200	23A	12.0		75,180	0	0	41,023	116,203	116,203
04-3266	Tax Auditor III	FT	A	GP	Anchorage	200	20D / E	12.0		69,008	0	0	38,938	107,946	107,946
04-3267	Accounting Tech III	FT	A	GP	Juneau	202	16C	12.0		50,976	0	0	32,845	83,821	83,821
04-3268	Petroleum Economist II	FT	A	GP	Anchorage	200	22A	12.0		70,320	0	0	39,381	109,701	109,701
04-3269	Administrative Assistant II	FT	A	SS	Anchorage	600	14C / D	12.0		46,273	0	0	30,780	77,053	77,053
04-3270	Analyst/Programmer I	FT	A	GP	Juneau	202	14A	12.0		41,436	0	0	29,621	71,057	71,057
04-3271	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20D / E	12.0		68,395	0	0	38,731	107,126	107,126
04-3272	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22B / C	12.0		73,175	0	0	40,346	113,521	113,521
04-3273	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20C / D	12.0		65,920	0	0	37,894	103,814	103,814
04-3274	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20F / G	12.0		75,180	0	0	41,023	116,203	116,203
04-3275	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24F / G	12.0		99,168	0	0	49,129	148,297	148,297
04-3276	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24D / E	12.0		92,120	0	0	46,747	138,867	138,867
04-3277	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18A	12.0		53,748	0	0	33,781	87,529	87,529
04-3278	Tax Auditor III	FT	A	GP	Anchorage	200	20D / E	12.0		69,883	0	0	39,234	109,117	109,117
04-3279	Tax Auditor III	FT	A	GP	Anchorage	200	20C / D	12.0		66,120	0	0	37,962	104,082	104,082
04-3280	Tax Technician III	FT	A	GP	Anchorage	200	14D / E	12.0		45,116	0	0	30,865	75,981	75,981
04-3281	Tax Auditor III	FT	A	GP	Anchorage	200	20A	12.0		61,524	0	0	36,409	97,933	97,933
04-3282	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25G	12.0		106,596	0	0	51,639	158,235	158,235
04-3283	Systems Programmer II	FT	A	GP	Juneau	202	22D / E	12.0		79,794	0	0	42,582	122,376	122,376
04-3284	Tax Technician IV	FT	A	SS	Anchorage	200	16A / B	12.0		48,809	0	0	31,637	80,446	80,446
04-3285	Petroleum Econ Policy Analyst	FT	A	GP	Anchorage	200	24C	12.0		86,244	0	0	44,762	131,006	131,006
04-3286	Systems Programmer II	FT	A	SS	Juneau	202	22C / D	12.0		81,034	0	0	42,525	123,559	123,559
04-3287	Tax Technician I	PT	A	GP	Juneau	202	10B / C	9.0		25,407	0	0	8,585	33,992	33,992
04-3288	Asst Petroleum Prop Assessor	FT	A	GP	Anchorage	200	23B / C	12.0		78,228	0	0	42,053	120,281	120,281
04-4018	Tax Technician II	FT	A	GP	Juneau	202	12F / G	12.0		43,276	0	0	30,243	73,519	73,519

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2012 Governor (8665)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-6074	Corporate Income Tax Audit II	FT	A	GP	Anchorage	200	20B / C	12.0		64,741	0	0	37,496	102,237	102,237
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	200	22D / E	12.0		79,848	0	0	42,601	122,449	122,449
04-8012	Tax Technician II	FT	A	GP	Anchorage	200	12C / D	12.0		38,125	0	0	28,502	66,627	66,627
04-8015	Office Assistant II	FT	A	GP	Anchorage	200	10B / C	12.0		33,492	0	0	26,937	60,429	60,429
04-8017	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25L / M	12.0		123,696	0	0	55,905	179,601	154,888
04-8019	Analyst/Programmer III	FT	A	GP	Juneau	202	18B / C	12.0		57,273	0	0	34,973	92,246	92,246
04-8020	Petroleum Economist II	FT	A	GP	Juneau	202	22D / E	12.0		80,454	0	0	42,805	123,259	123,259
04-8022	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20A	12.0		61,524	0	0	36,409	97,933	97,933
04-8023	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25A	12.0		89,640	0	0	45,433	135,073	135,073
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25C / D	12.0		94,439	0	0	47,531	141,970	141,970
04-8028	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20A	12.0		61,524	0	0	36,409	97,933	90,637
04-8029	State Petro Prop Assess	FT	A	SS	Anchorage	200	26E / F	12.0		109,802	0	0	52,062	161,864	161,864
04-8030	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		49,980	0	0	32,508	82,488	82,488
04-8038	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24A / B	12.0		83,121	0	0	43,707	126,828	122,110
04-8041	Accounting Clerk	FT	A	GP	Juneau	202	10E / F	12.0		37,342	0	0	28,238	65,580	65,580
04-8043	Economist II	FT	A	GP	Anchorage	200	18A	12.0		53,748	0	0	33,781	87,529	87,529
04-8044	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20D / E	12.0		68,920	0	0	38,908	107,828	107,828
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25N / O	12.0		133,500	0	0	59,093	192,593	192,593
04-N09005	Economist I	NP	N	GP	Anchorage	200	16A	12.0		46,668	0	0	21,122	67,790	67,790
04-N10005	Appraiser I	NP	N	GP	Anchorage	200	16A	12.0		46,668	0	0	21,122	67,790	67,790
04-N11002	Accountant II	NP	N	GP	Anchorage	200	16A	12.0		46,668	0	0	21,122	67,790	67,790
04-X015	Audit Master	FT	A	XE	Anchorage	AA	27E	12.0		145,200	3,707	0	61,709	210,616	210,616
04-X016	Audit Master	FT	A	XE	Anchorage	AA	27A	12.0		145,200	3,707	0	61,709	210,616	210,616
04-X017	Audit Master	FT	A	XE	Anchorage	AA	27A	12.0		145,200	3,707	0	61,709	210,616	210,616
04-X018	Audit Master	FT	A	XE	Anchorage	AA	27A	12.0		145,200	3,707	0	61,709	210,616	210,616
04-X039	Commercial Analyst	FT	A	XE	Anchorage	AA	26A	12.0		144,000	3,677	0	61,377	209,054	209,054
04-X040	Commercial Analyst	FT	A	XE	Anchorage	AA	26A	12.0		144,000	3,677	0	61,377	209,054	209,054
08-2059	Accounting Tech III	FT	A	GP	Juneau	202	16F / G	12.0		58,740	0	0	35,468	94,208	94,208
08-2064	Tax Auditor III	FT	A	GP	Anchorage	200	20N / O	12.0		94,152	0	0	47,434	141,586	141,586
08-2075	Revenue Audit Supvr I	FT	A	SS	Juneau	202	24N / O	12.0		126,348	0	0	56,639	182,987	182,987

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2012 Governor (8665)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
												Total Salary Costs:	8,814,123		
												Total COLA:	28,401		
												Total Premium Pay:	0		
												Total Benefits:	4,796,545		
												Total Pre-Vacancy:	13,639,069		
												Minus Vacancy Adjustment of 12.71%:	(1,734,169)		
												Total Post-Vacancy:	11,904,900		
												Plus Lump Sum Premium Pay:	10,200		
												Personal Services Line 100:	11,915,100		
Total Component Months:		1,461.0													

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	12,862,292	11,226,888	94.30%
1005 General Fund/Program Receipts	680,704	594,154	4.99%
1105 Alaska Permanent Fund Corporation Receipts	96,073	83,857	0.70%
Total PCN Funding:	13,639,069	11,904,900	100.00%

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

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Line Item Detail
Department of Revenue
Travel

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

Line Number	Line Name		FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
72000	Travel		324.6	228.1	228.1
Expenditure Account	Servicing Agency	Explanation	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
72000 Travel Detail Totals			324.6	228.1	228.1
72110	Employee Travel (Instate)	Instate airfare, surface transportation, lodging, meals & incidentals	128.7	110.0	99.6
72120	Nonemployee Travel (Instate Travel)	Contract personnel travel costs	4.5	1.0	1.0
72410	Employee Travel (Out of state)	Out of state airfare, surface transportation, lodging, meals & incidentals	125.0	109.8	110.2
72420	Nonemployee Travel (Out of state Emp)	Contract personnel travel costs	30.2	1.0	1.0
72700	Moving Costs	Moving costs include travel, lodging, meals, house hunting trip, and shipment of household goods	35.7	5.0	15.0
72900	Other Travel Costs	Other miscellaneous travel expenses not covered elsewhere	0.5	1.3	1.3

Line Item Detail
Department of Revenue
Services

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

Line Number	Line Name		FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
73000	Services		2,744.4	2,623.3	2,892.5
Expenditure Account			FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
Expenditure Account	Servicing Agency	Explanation	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
73000 Services Detail Totals			2,744.4	2,623.3	2,892.5
73025	Education Services	Training, conferences, memberships, and employee tuition	247.1	240.0	240.0
73050	Financial Services	Accounting, auditing, management/consulting services	585.3	313.2	313.2
73075	Legal & Judicial Svc	Transcription services	12.6	15.0	15.0
73150	Information Technlgy	IT training, consulting, software licensing, software maintenance, and IT equipment leases	341.1	275.0	156.7
73152	IT Consulting	One-time funding received in FY11 for the AGIA Information Reporting System	0.0	250.0	0.0
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	11.7	10.5	10.5
73225	Delivery Services	Delivery and courier services	19.6	21.0	21.0
73450	Advertising & Promos	Advertising and public notice	16.5	4.5	4.5
73525	Utilities	Records disposal	2.6	1.5	1.5
73650	Struc/Infstruct/Land	Repairs/maintenance of structures or infrastructure	24.6	12.0	12.0
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	78.1	75.0	75.0
73750	Other Services (Non IA Svcs)	Professional management and consulting services; printing and copying services	155.2	156.0	156.0
73805	IT-Non-Telecommnctns	Admin ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	72.7	73.3	73.3
73806	IT-Telecommunication	Admin ETS chargeback for telecommunications EPR, line fees and service requests	177.6	175.1	175.1
73808	Building Maintenance	Admin Maintenance and upgrades on state-owned facility	3.7	3.5	3.5
73809	Mail	Admin Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	17.2	15.6	15.6

Line Item Detail
Department of Revenue
Services

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

Expenditure Account	Servicing Agency	Explanation	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
73000 Services Detail Totals			2,744.4	2,623.3	2,892.5
73810	Human Resources	Admin Human resource and payroll services provided by the Division of Personnel	93.2	94.1	94.1
73811	Building Leases	Admin Cost of space in state-owned facilities	142.2	209.2	209.2
73812	Legal	Law Legal services provided by the Department of Law	281.7	241.0	241.0
73814	Insurance	Admin Risk Management	1.3	1.3	1.3
73815	Financial	Admin Division of Finance AKSAS/AKPAY	13.3	4.0	4.0
73816	ADA Compliance	Labor ADA compliance	1.4	1.2	1.2
73818	Training (Services-IA Svcs)	Admin Training provided by state agencies	0.0	0.7	0.7
73819	Commission Sales (IA Svcs)	Admin State Travel Office fees	3.3	3.2	3.2
73827	Safety (IA Svcs)	Admin Building security services	2.8	1.2	1.2
73848	State Equip Fleet	Trans Use of state-owned vehicles	13.2	3.7	3.7
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO Commissioner's Office support services	0.0	0.0	0.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-ASD General administrative support including fiscal, budget, IT and procurement services provided by the Administrative Services Division	426.4	422.5	420.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-CIU RSA with Criminal Investigations Unit	0.0	0.0	640.0

Line Item Detail
Department of Revenue
Commodities

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

Line Number	Line Name		FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
74000	Commodities		304.4	126.5	126.5
Expenditure Account	Servicing Agency	Explanation	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
74000 Commodities Detail Totals			304.4	126.5	126.5
74200	Business	Business supplies including books and educational; equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information	290.5	119.0	119.0
74480	Household & Instit.	Institutional supplies	7.3	7.5	7.5
74600	Safety (Commodities)	Law enforcement supplies	6.6	0.0	0.0

Line Item Detail
Department of Revenue
Capital Outlay

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

Line Number	Line Name		FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
75000	Capital Outlay		9.0	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
75000 Capital Outlay Detail Totals			9.0	0.0	0.0
75700	Equipment	IT computer equipment such as servers and/or other equipment exceeding \$5,000 per item	9.0	0.0	0.0

Unrestricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51060	General Fund Program Receipts	1,964.8	1,900.0	1,900.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
54160	Gaming Fees & Taxes		4205000	11100	1,964.8	1,900.0	1,900.0

Receipts from charitable gaming fall into three categories:
 -AS 05.15.184 allows a 3% tax on net receipts of pull tabs;
 -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders;
 and
 -Various licensing fees authorized in Sec. 05

Gaming receipts collected in excess of GF/Program receipt authority are deposited to the general fund.

Unrestricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51073	Receipt Supported Services	7.7	0.0	0.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51073	Receipt Supported Services		4203120	11100	7.7	0.0	0.0

Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080, and are included in AS 37.05.146(c)(82), defining receipt supported services.

Cigarette safety receipts collected in excess of program receipt authority are deposited to the general fund. The fund source used for this receipt type was changed in FY11 to General Fund/Program Receipts.

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51015	Interagency Receipts	0.0	37.0	37.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51015	Interagency Receipts Unallocated interagency receipt authority		4201000	11100	0.0	37.0	37.0

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51060	General Fund Program Receipts	643.0	696.2	718.7

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51060	GF Program Receipts Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080; the fund source used for this receipt type was changed in FY11 to General Fund/Program Receipts.		4203120	11100	0.0	35.8	35.8
54160	Gaming Fees & Taxes A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05		4205000	11100	643.0	660.4	682.9

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51073	Receipt Supported Services	35.8	0.0	0.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51073	Receipt Supported Services		4203120	11100	35.8	0.0	0.0
<p>Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080, and are included in AS 37.05.146(c)(82), defining receipt supported services. Effective 7/1/2010, the Receipt Supported Services funding was replaced with General Fund/Program Receipts.</p>							

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51200	Capital Improvement Project Receipts	95.9	121.0	121.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51200	Cap Improv Proj Rec Unallocated CIP Receipts		4201000	11100	0.0	21.0	21.0
59240	CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor	Program Development	4207110,120	11100	95.9	100.0	100.0

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51373	Permanent Fund Earnings Reserve Account	82.1	85.3	87.6

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2010 Actuals	FY2011 Management Plan	FY2012 Governor
51373	Permanent Fund Earnings		4201000	11100	82.1	85.3	87.6
Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas production tax audit function in the Tax Division.							

Inter-Agency Services
Department of Revenue

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

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2011			
				FY2010 Actuals	Management Plan	FY2012 Governor	
73805	IT-Non-Telecommnctns	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	Inter-dept	Admin	72.7	73.3	73.3
				73805 IT-Non-Telecommnctns subtotal:	72.7	73.3	73.3
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR, line fees and service requests	Inter-dept	Admin	177.6	175.1	175.1
				73806 IT-Telecommunication subtotal:	177.6	175.1	175.1
73808	Building Maintenance	Maintenance and upgrades on state-owned facility	Inter-dept	Admin	3.7	3.5	3.5
				73808 Building Maintenance subtotal:	3.7	3.5	3.5
73809	Mail	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	17.2	15.6	15.6
				73809 Mail subtotal:	17.2	15.6	15.6
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	93.2	94.1	94.1
				73810 Human Resources subtotal:	93.2	94.1	94.1
73811	Building Leases	Cost of space in state-owned facilities	Inter-dept	Admin	142.2	209.2	209.2
				73811 Building Leases subtotal:	142.2	209.2	209.2
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	281.7	241.0	241.0
				73812 Legal subtotal:	281.7	241.0	241.0
73814	Insurance	Risk Management	Inter-dept	Admin	1.3	1.3	1.3
				73814 Insurance subtotal:	1.3	1.3	1.3
73815	Financial	Division of Finance AKSAS/AKPAY	Inter-dept	Admin	13.3	4.0	4.0
				73815 Financial subtotal:	13.3	4.0	4.0
73816	ADA Compliance	ADA compliance	Inter-dept	Labor	1.4	1.2	1.2
				73816 ADA Compliance subtotal:	1.4	1.2	1.2
73818	Training (Services-IA Svcs)	Training provided by state agencies	Inter-dept	Admin	0.0	0.7	0.7
				73818 Training (Services-IA Svcs) subtotal:	0.0	0.7	0.7
73819	Commission Sales (IA Svcs)	State Travel Office fees	Inter-dept	Admin	3.3	3.2	3.2
				73819 Commission Sales (IA Svcs) subtotal:	3.3	3.2	3.2
73827	Safety (IA Svcs)	Building security services	Inter-dept	Admin	2.8	1.2	1.2
				73827 Safety (IA Svcs) subtotal:	2.8	1.2	1.2
73848	State Equip Fleet	Use of state-owned vehicles	Inter-dept	Trans	13.2	3.7	3.7
				73848 State Equip Fleet subtotal:	13.2	3.7	3.7
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office support services	Intra-dept	Revenue-CO	0.0	0.0	0.0
73979	Mgmt/Consulting (IA Svcs)	General administrative support including fiscal, budget, IT and procurement services provided by the Administrative Services Division	Intra-dept	Revenue-ASD	426.4	422.5	420.0
73979	Mgmt/Consulting (IA Svcs)	RSA with Criminal Investigations Unit	Intra-dept	Revenue-CIU	0.0	0.0	640.0
				73979 Mgmt/Consulting (IA Svcs) subtotal:	426.4	422.5	1,060.0

Inter-Agency Services
Department of Revenue

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

<u>Expenditure Account</u>	<u>Service Description</u>	<u>Service Type</u>	<u>Servicing Agency</u>	<u>FY2010 Actuals</u>	<u>FY2011 Management Plan</u>	<u>FY2012 Governor</u>
			Tax Division total:	1,250.0	1,249.6	1,887.1
			Grand Total:	1,250.0	1,249.6	1,887.1