

**State of Alaska  
FY2015 Governor's Operating Budget**

**Department of Revenue  
Tax Division  
Component Budget Summary**

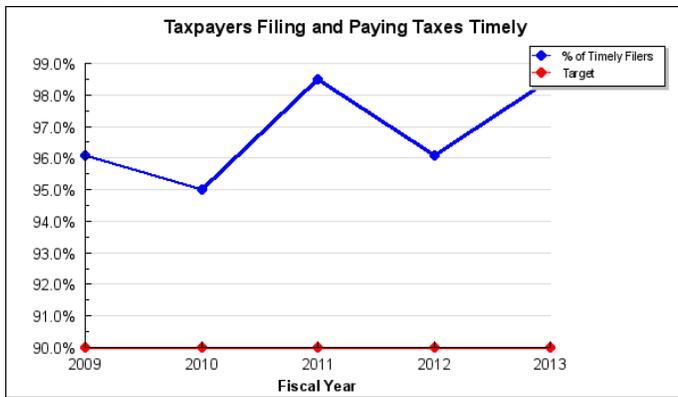
**Component: Tax Division**

**Contribution to Department's Mission**

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

**Results**

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



**Core Services**

- Enforce tax statutes
- Enforce gaming statutes
- Facilitate voluntary compliance
- Account for revenues
- Increase number of audit hours
- Use refund requests as a measure for how effective we are in processing tax returns and return information

**Measures by Core Service**

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

**1. Enforce tax statutes**

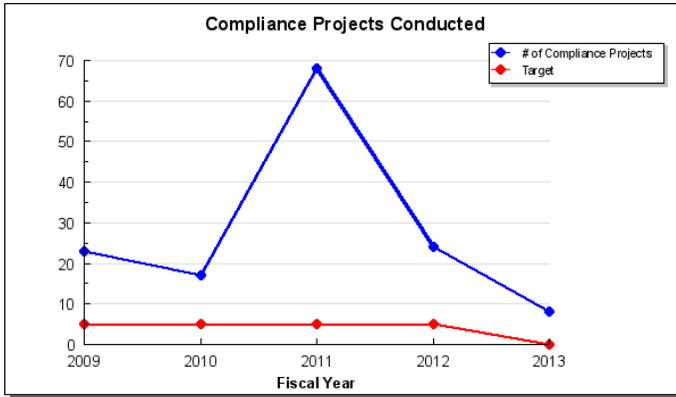
Target: Open 10 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

**2. Enforce gaming statutes**

Target: Conduct 50 gaming inspections each

year.

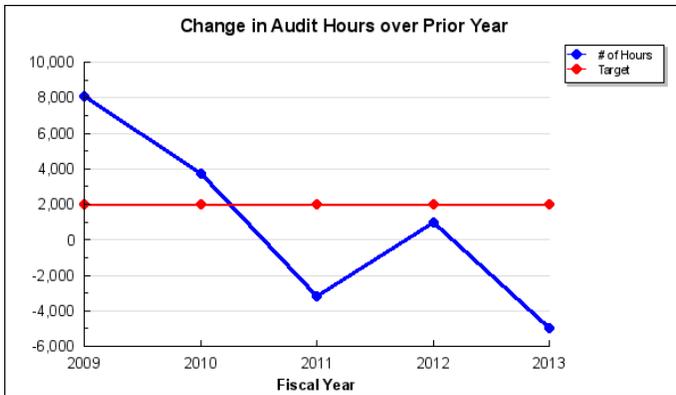
**3. Facilitate voluntary compliance**



**4. Account for revenues**

Target: Collect 95% or more of taxes due.

**5. Increase number of audit hours**



**6. Use refund requests as a measure for how effective we are in processing tax returns and return information**

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

**Major Component Accomplishments in 2013**

- Provided assistance and testimony on critical legislation to effect changes in Alaska's oil and gas production tax as part of the governor's overall plan to make Alaska more competitive as an oil production state. Assisted both the governor and the legislature in dealing with various other fiscal issues and provided information and testimony on proposed changes to fish taxes and credits, vehicle rental tax, mining license tax revenues, film production tax credits, and corporate income tax rates.
- Continued to refine and streamline the oil and gas credit purchase and due diligence review process which resulted in the timely issuance of 96 tax credit certificates totaling approximately \$375 million and 103 cash purchases of credit certificates totaling approximately \$370 million. In addition, we closed four tax credit audits.
- Issued a request for proposal for a multi-million dollar integrated revenue management system, awarded a contract, and began implementation of that system during the fourth quarter of the fiscal year.
- Created and implemented a standardized and electronic oil and gas production tax return form.
- Continued work on a project to identify and standardize critical information needed from the oil and gas industry to enhance the quality of oil and gas audits and our ability to more accurately estimate future production tax revenues for state budgeting purposes.
- Continued work on identifying and defining data gaps and data elements necessary for oil and gas production tax administration and economic forecasting.
- Assessed over \$85 million in additional corporate income tax liabilities as the result of closing out 15 audits covering tax years 2002 through 2011.
- Continued to provide critical resources in support of project development regarding a gas line.
- Distributed shared taxes and fees of approximately \$49 million to 127 communities throughout Alaska.
- Closed appeals from over 124 taxpayers of assessments in all tax types and charitable gaming.

**Key Component Challenges**

- Drafting regulations for and implementing new oil and gas tax provisions under the More Alaska Production Act (MAPA) passed during the 2013 legislative session.

- Conducting and completing audits of oil and gas production tax returns that span three different tax systems (PPT, ACES, MAPA).
- Accurately 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. and global economies.
- Maintaining the integrity of core tax programs in the face of resource demands from major revenue and investment initiatives.
- Continuing to contribute in efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves.
- Creating and implementing education programs to ensure that Alaskans understand and comply with Alaska's tax laws.
- Conducting taxpayer outreach to notify and educate taxpayers about the implementation of a new tax revenue management system which will provide enhanced services including online filing, payment, and account history.
- Implementing and rolling out the first of three rollouts of an integrated tax revenue management system to replace manual and aging systems while maintaining the integrity of data and providing core taxpayer services.
- Establishing the Alaska Film Office which was transferred to the Department of Revenue (DOR) from the Department of Commerce, Community, and Economic Development (DCCED) on July 1, 2013 and drafting regulations to implement changes that were made to the film production tax credit program at the same time.

### **Significant Changes in Results to be Delivered in FY2015**

- Fully implement the new oil and gas tax system, MAPA, which is effective January 1, 2014.
- Complete the transfer of the Alaska Film Office from DCCED to DOR.

### **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  
AS 44.25 Film Office  
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

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**Tax Division  
Component Financial Summary**

*All dollars shown in thousands*

	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
<b>Non-Formula Program:</b>			
<b>Component Expenditures:</b>			
71000 Personal Services	12,677.9	14,656.3	14,401.0
72000 Travel	139.3	223.1	223.1
73000 Services	2,865.5	2,131.6	1,999.6
74000 Commodities	158.2	121.5	111.5
75000 Capital Outlay	0.0	0.0	0.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
<b>Expenditure Totals</b>	<b>15,840.9</b>	<b>17,132.5</b>	<b>16,735.2</b>
<b>Funding Sources:</b>			
1004 General Fund Receipts	14,911.2	15,619.5	15,220.7
1005 General Fund/Program Receipts	742.8	755.4	754.5
1007 Interagency Receipts	1.5	0.0	0.0
1061 Capital Improvement Project Receipts	95.1	666.1	668.3
1105 Alaska Permanent Fund Corporation Receipts	90.3	91.5	91.7
<b>Funding Totals</b>	<b>15,840.9</b>	<b>17,132.5</b>	<b>16,735.2</b>

**Estimated Revenue Collections**

Description	Master Revenue Account	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
<b>Unrestricted Revenues</b>				
General Fund Program Receipts	51060	1,740.0	1,900.0	1,900.0
Unrestricted Fund	68515	0.6	0.0	0.0
<b>Unrestricted Total</b>		<b>1,740.6</b>	<b>1,900.0</b>	<b>1,900.0</b>
<b>Restricted Revenues</b>				
Capital Improvement Project Receipts	51200	95.1	666.1	668.3
General Fund Program Receipts	51060	742.8	755.4	754.5
Interagency Receipts	51015	1.5	0.0	0.0
Permanent Fund Earnings Reserve Account	51373	90.3	91.5	91.7
<b>Restricted Total</b>		<b>929.7</b>	<b>1,513.0</b>	<b>1,514.5</b>
<b>Total Estimated Revenues</b>		<b>2,670.3</b>	<b>3,413.0</b>	<b>3,414.5</b>

**Summary of Component Budget Changes  
From FY2014 Management Plan to FY2015 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>
<b>FY2014 Management Plan</b>	<b>15,619.5</b>	<b>755.4</b>	<b>757.6</b>	<b>0.0</b>	<b>17,132.5</b>
<b>Adjustments which will continue current level of service:</b>					
-Reverse Alaska State Employees Association One-Time Payment Sec22f Ch14 SLA2013 (HB65) and Sec12 Ch15 SLA2013 (HB66)	-76.5	-5.2	-1.4	0.0	-83.1
-Reverse Oil & Gas Production Tax Ch10 SLA2013 (SB21) (Sec2 Ch14 SLA2013 Pg46 L5) (HB65)	-100.0	0.0	0.0	0.0	-100.0
-Reverse Oil & Gas Production Tax Ch10 SLA2013 (SB21) (Sec2 Ch14 SLA2013 Pg46 L5) (HB65)	-10.0	0.0	0.0	0.0	-10.0
-FY2015 Salary Increases	115.0	6.3	5.4	0.0	126.7
-FY2015 Health Insurance and Working Reserve Rate Reductions	-39.4	-2.0	-1.6	0.0	-43.0
<b>Proposed budget decreases:</b>					
-Reduction in Contractual Services	-32.0	0.0	0.0	0.0	-32.0
-Delete Long-Term Vacant Positions (04-3288, 04-6034, 04-?022, 04-N09005)	-255.9	0.0	0.0	0.0	-255.9
<b>FY2015 Governor</b>	<b>15,220.7</b>	<b>754.5</b>	<b>760.0</b>	<b>0.0</b>	<b>16,735.2</b>

**Tax Division  
Personal Services Information**

Authorized Positions			Personal Services Costs	
	FY2014 Management Plan	FY2015 Governor		
Full-time	128	123	Annual Salaries	9,867,642
Part-time	1	1	COLA	130,455
Nonpermanent	1	2	Premium Pay	0
			Annual Benefits	5,390,499
			<i>Less 6.48% Vacancy Factor</i>	<i>(997,796)</i>
			Lump Sum Premium Pay	10,200
<b>Totals</b>	<b>130</b>	<b>126</b>	<b>Total Personal Services</b>	<b>14,401,000</b>

**Position Classification Summary**

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	1	0	1
Accountant IV	0	0	1	0	1
Accounting Clerk	0	0	1	0	1
Accounting Tech II	0	0	1	0	1
Accounting Tech III	1	0	3	0	4
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 II	0	0	2	0	2
Analyst/Programmer III	0	0	2	0	2
Analyst/Programmer IV	0	0	2	0	2
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
Audit Master	5	0	0	0	5
Chief of Revenue Operations	0	0	1	0	1
Commercial Analyst	2	0	0	0	2
Corporate Income Tax Audit I	1	0	1	0	2
Corporate Income Tax Audit III	4	0	0	0	4
Corporate Income Tax Audit IV	3	0	0	0	3
Data Processing Mgr III	0	0	1	0	1
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	1	0	0	0	1
Economist II	0	0	1	0	1
Economist III	1	0	0	0	1
Income & Excise Tax Specialist	1	0	0	0	1
Information System Coordinator	1	0	0	0	1
Microfilm/Imaging Oper I	0	0	1	0	1
Microfilm/Imaging Oper II	0	0	1	0	1
Office Assistant I	0	0	2	0	2
Office Assistant II	1	0	2	0	3
Oil & Gas Revenue Auditor I	2	0	0	0	2
Oil & Gas Revenue Auditor II	2	0	0	0	2
Oil & Gas Revenue Auditor III	7	0	0	0	7
Oil & Gas Revenue Auditor IV	4	0	0	0	4

### Position Classification Summary

<b>Job Class Title</b>	<b>Anchorage</b>	<b>Fairbanks</b>	<b>Juneau</b>	<b>Others</b>	<b>Total</b>
Petroleum Econ Policy Analyst	1	0	0	0	1
Petroleum Economist II	3	0	0	0	3
Program Coordinator II	0	0	1	0	1
Project Asst	1	0	0	0	1
Regulations Spec II	1	0	0	0	1
Revenue Appeals Officer II	5	0	0	0	5
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supvr I	1	0	2	0	3
Revenue Audit Supvr II	4	0	0	0	4
State Petro Prop Assess	1	0	0	0	1
Statistical Technician II	0	0	1	0	1
Systems Programmer II	0	0	3	0	3
Tax Auditor I	1	0	0	0	1
Tax Auditor II	1	0	0	0	1
Tax Auditor III	5	0	1	0	6
Tax Auditor IV	3	0	0	0	3
Tax Technician I	1	0	3	0	4
Tax Technician II	2	0	2	0	4
Tax Technician III	4	0	6	0	10
Tax Technician IV	2	0	2	0	4
<b>Totals</b>	<b>77</b>	<b>0</b>	<b>49</b>	<b>0</b>	<b>126</b>

**Component Detail All Funds**  
**Department of Revenue**

**Component:** Tax Division (AR15110) (2476)  
**RDU:** Taxation and Treasury (510)

	<b>FY2013 Actuals</b>	<b>FY2014 Conference Committee</b>	<b>FY2014 Authorized</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>	<b>FY2014 Management Plan vs FY2015 Governor</b>	
71000 Personal Services	12,677.9	14,623.4	14,721.3	14,656.3	14,401.0	-255.3	-1.7%
72000 Travel	139.3	223.1	223.1	223.1	223.1	0.0	0.0%
73000 Services	2,865.5	1,966.6	2,066.6	2,131.6	1,999.6	-132.0	-6.2%
74000 Commodities	158.2	121.5	121.5	121.5	111.5	-10.0	-8.2%
75000 Capital Outlay	0.0	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%
<b>Totals</b>	<b>15,840.9</b>	<b>16,934.6</b>	<b>17,132.5</b>	<b>17,132.5</b>	<b>16,735.2</b>	<b>-397.3</b>	<b>-2.3%</b>
<b>Fund Sources:</b>							
1004Gen Fund (UGF)	14,911.2	15,428.2	15,619.5	15,619.5	15,220.7	-398.8	-2.6%
1005GF/Prgm (DGF)	742.8	750.2	755.4	755.4	754.5	-0.9	-0.1%
1007I/A Rcpts (Other)	1.5	0.0	0.0	0.0	0.0	0.0	0.0%
1061CIP Rcpts (Other)	95.1	665.0	666.1	666.1	668.3	2.2	0.3%
1105PFund Rcpt (Other)	90.3	91.2	91.5	91.5	91.7	0.2	0.2%
<b>Unrestricted General (UGF)</b>	<b>14,911.2</b>	<b>15,428.2</b>	<b>15,619.5</b>	<b>15,619.5</b>	<b>15,220.7</b>	<b>-398.8</b>	<b>-2.6%</b>
<b>Designated General (DGF)</b>	<b>742.8</b>	<b>750.2</b>	<b>755.4</b>	<b>755.4</b>	<b>754.5</b>	<b>-0.9</b>	<b>-0.1%</b>
<b>Other Funds</b>	<b>186.9</b>	<b>756.2</b>	<b>757.6</b>	<b>757.6</b>	<b>760.0</b>	<b>2.4</b>	<b>0.3%</b>
<b>Federal Funds</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>Positions:</b>							
Permanent Full Time	122	128	128	128	123	-5	-3.9%
Permanent Part Time	1	1	1	1	1	0	0.0%
Non Permanent	2	1	1	1	2	1	100.0%

**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 FY2014 Conference Committee To FY2014 Authorized *****												
<b>FY2014 Conference Committee</b>												
ConfCom		16,934.6	14,623.4	223.1	1,966.6	121.5	0.0	0.0	0.0	128	1	1
1004 Gen Fund		15,428.2										
1005 GF/Prgm		750.2										
1061 CIP Rcpts		665.0										
1105 PFund Rcpt		91.2										
<b>Oil and Gas Production Tax Ch10 SLA2013 (SB21) (Sec2 Ch14 SLA2013 Pg46 L5 (HB65))</b>												
FisNot		100.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		100.0										
This is for Oil & Gas Production Tax (SB21) within the Taxation and Treasury Division within the Department of Revenue. Amount is \$100,000 for contractor costs associated with changes the tax accounting systems regarding the change of the interest rate for delinquent taxes.												
<b>Alaska State Employees Association One-Time Payment Sec22f Ch14 SLA2013 (HB65) and Sec12 Ch15 SLA2013 (HB66)</b>												
Atrin		83.1	83.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		76.5										
1005 GF/Prgm		5.2										
1061 CIP Rcpts		1.1										
1105 PFund Rcpt		0.3										
The Alaska State Employees Association, representing the general government unit, negotiated a lump sum payment of \$755 less mandatory deductions, per employee in pay status on July 1, 2013. The lump sum will be paid in the second pay period of August 2013.												
<b>Compensation of Non-Covered Employees Ch47 SLA2013 (SB95) (Sec2 Ch14 SLA2013 P43 L10 (HB65) and Sec2 Ch15 P8 L10 (HB66))</b>												
FisNot		14.8	14.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		14.8										
SB95 relates to the compensation, allowances, geographic differentials in pay, and leave of certain public officials, officers, and employees not covered by collective bargaining agreements, and relates to certain petroleum engineers and petroleum geologists employed by the Department of Natural Resources.												
<b>Subtotal</b>		<b>17,132.5</b>	<b>14,721.3</b>	<b>223.1</b>	<b>2,066.6</b>	<b>121.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>128</b>	<b>1</b>	<b>1</b>
***** Changes From FY2014 Authorized To FY2014 Management Plan *****												
<b>Align Authority to Reallocate for Spending Plan</b>												
LIT		0.0	-65.0	0.0	65.0	0.0	0.0	0.0	0.0	0	0	0

The Tax Division is transferring \$65.0 from personal services to contractual services to fund a Reimbursable Service Agreement (RSA) to assist with the transition of the Film Office that was moved from Department of Commerce, Community and Economic Development to the Department of Revenue as of July 1, 2013. Funds are available in the personal services line since funding was provided for the Film Office, but due to unavoidable delays in the hiring process the positions

**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	
were not filled at the beginning of the fiscal year.												
	<b>Subtotal</b>	<b>17,132.5</b>	<b>14,656.3</b>	<b>223.1</b>	<b>2,131.6</b>	<b>121.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>128</b>	<b>1</b>	<b>1</b>
***** <b>Changes From FY2014 Management Plan To FY2015 Governor</b> *****												
<b>Reduction in Contractual Services</b>												
	Dec	-32.0	0.0	0.0	-32.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-32.0										
The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.												
<b>Delete Long-Term Vacant Positions (04-3288, 04-6034, 04-?022, 04-N09005)</b>												
	Dec	-255.9	-255.9	0.0	0.0	0.0	0.0	0.0	0.0	-3	0	-1
1004 Gen Fund		-255.9										
The following vacant positions are being deleted: Full-time Oil & Gas Revenue Specialist (04-3288), range 25, located in Anchorage. Full-time Analyst Programmer IV (04-6034), range 20, located in Anchorage. Full Time Analyst/Programmer III (04-?022), range 18, located in Anchorage. Non-permanent Economist I (04-N09005), range 16, located in Anchorage.												
<b>Reverse Alaska State Employees Association One-Time Payment Sec22f Ch14 SLA2013 (HB65) and Sec12 Ch15 SLA2013 (HB66)</b>												
	OTI	-83.1	-83.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-76.5										
1005 GF/Prgm		-5.2										
1061 CIP Rcpts		-1.1										
1105 PFund Rcpt		-0.3										
Reverse one-time funding for a negotiated lump sum payment to employees in the general government unit, represented by the Alaska State Employees Association, in pay status on July 1, 2013.												
<b>Reverse Oil &amp; Gas Production Tax Ch10 SLA2013 (SB21) (Sec2 Ch14 SLA2013 Pg46 L5) (HB65)</b>												
	OTI	-100.0	0.0	0.0	-100.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-100.0										
This is for Oil & Gas Production Tax (SB21) within the Taxation and Treasury Division within the Department of Revenue. Amount is \$100.0 for contractor costs associated with changes the tax accounting systems regarding the change of the interest rate for delinquent taxes.												
<b>Reverse Oil &amp; Gas Production Tax Ch10 SLA2013 (SB21) (Sec2 Ch14 SLA2013 Pg46 L5) (HB65)</b>												
	OTI	-10.0	0.0	0.0	0.0	-10.0	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		-10.0											
<p>This is for Oil &amp; Gas Production Tax (SB21) within the Taxation and Treasury Division within the Department of Revenue. Amount is \$34.6 for costs associated with the nine member Oil and Gas Competitiveness Review Board established with SB21 with at least one annual meeting. Costs will be needed in future years through 2021.</p>													
<b>FY2015 Salary Increases</b>													
	SalAdj	126.7	126.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		115.0											
1005 GF/Prgm		6.3											
1061 CIP Rcpts		4.6											
1105 PFund Rcpt		0.8											
<p>Cost of living allowance for certain bargaining units: \$126.7</p> <p>Year two cost of living allowance for non-covered employees - 1%: \$15.0</p> <p>Year two cost of living allowance for Alaska State Employees Association/General Government Unit - 1%: \$84.0</p> <p>Year two cost of living allowance for Alaska Public Employees Association/Supervisory Unit - 1%: \$27.7</p>													
<b>FY2015 Health Insurance and Working Reserve Rate Reductions</b>													
	SalAdj	-43.0	-43.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-39.4											
1005 GF/Prgm		-2.0											
1061 CIP Rcpts		-1.3											
1105 PFund Rcpt		-0.3											
<p>FY2015 budget reduction for decrease in the AlaskaCare health insurance premium and working reserve rates: \$-43.0</p> <p>Working reserve rate decrease from 3.94% to 3.56%: Leave Cash-In = 2.17%, Terminal Leave = 1.03%, Unemployment Insurance = 0.36% : \$-36.5</p> <p>AlaskaCare health benefit decrease from \$1,389 to \$1,371: \$-6.5</p>													
<b>Adjust Time Status to Correct Personal Services Module</b>													
	TechPos	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-2	0	2
<p>This request corrects the time status of PCNs 04-?025 and 04-?026 from permanent full-time (PFT) to non-permanent (NP) positions. These positions were established as PFTs incorrectly, and this action reflects their approved time status.</p>													
<b>Totals</b>		<b>16,735.2</b>	<b>14,401.0</b>	<b>223.1</b>	<b>1,999.6</b>	<b>111.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>123</b>	<b>1</b>	<b>2</b>

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2015 Governor (11059)  
**Component:** Tax Division (2476)  
**RDU:** Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-?022	Analyst/Programmer III	FT	A	GG	Anchorage	100	18A	12.0		0	0	0	0	0	0
04-?025	Analyst/Programmer IV	NP	A	GP	Juneau	105	20A	12.0		67,128	751	0	24,809	92,688	0
04-?026	Analyst/Programmer III	NP	A	GG	Juneau	105	18A	12.0		58,668	657	0	23,801	83,126	0
04-0017	Economist II	FT	A	GP	Juneau	205	18B	12.0		60,216	806	0	37,233	98,255	0
04-0021	Asst Chf,Revenue Econ Research	FT	A	SS	Juneau	205	25C / D	12.0		106,706	1,429	0	52,822	160,957	160,957
04-1035	Analyst/Programmer V	FT	A	SS	Juneau	205	22F	12.0		93,852	1,257	0	48,463	143,572	112,345
04-1145	Accounting Technician IV	FT	A	SS	Juneau	205	18D / E	12.0		68,440	916	0	39,846	109,202	109,202
04-2004	Tax Technician III	FT	A	GP	Juneau	205	14G	12.0		54,060	724	0	35,146	89,930	89,930
04-2005	Tax Technician IV	FT	A	SS	Juneau	205	16J	12.0		65,208	873	0	38,750	104,831	104,831
04-2006	Tax Auditor IV	FT	A	GG	Anchorage	200	22N / O	12.0		109,218	1,463	0	53,850	164,531	164,531
04-2026	Data Processing Mgr III	FT	A	SS	Juneau	205	24L / M	12.0		121,301	1,550	0	57,305	180,156	180,156
04-2092	Analyst/Programmer III	FT	A	GP	Juneau	205	18C / D	12.0		62,381	835	0	37,967	101,183	101,183
04-2095	Tax Technician I	FT	A	GP	Juneau	205	10B / C	12.0		35,778	479	0	28,946	65,203	65,203
04-2096	Accounting Tech II	FT	A	GP	Juneau	205	14D / E	12.0		49,676	665	0	33,659	84,000	84,000
04-2097	Accounting Tech III	FT	A	GP	Juneau	205	16G	12.0		62,292	834	0	37,937	101,063	101,063
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	N00	27M	12.0		137,652	1,759	0	61,703	201,114	201,114
04-3007	Administrative Officer I	FT	A	SS	Juneau	205	17O	12.0		83,856	1,123	0	45,073	130,052	130,052
04-3010	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25E / F	12.0		105,177	1,408	0	52,479	159,064	147,214
04-3021	Accountant IV	FT	A	SS	Juneau	205	20D / E	12.0		78,532	1,052	0	43,268	122,852	122,852
04-3022	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24N	12.0		129,168	1,651	0	59,490	190,309	190,309
04-3024	Office Assistant I	FT	A	GP	Juneau	205	8D / E	12.0		33,579	450	0	28,200	62,229	62,229
04-3026	Tax Technician III	FT	A	GP	Juneau	205	14F / G	12.0		53,214	713	0	34,859	88,786	88,786
04-3027	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25N	12.0		132,216	1,689	0	60,337	194,242	194,242
04-3028	Program Coordinator II	FT	A	SS	Juneau	205	20K	12.0		88,452	1,184	0	46,632	136,268	136,268
04-3030	Office Assistant II	FT	A	GP	Juneau	205	10A / B	12.0		35,286	473	0	28,779	64,538	64,538
04-3031	Tax Technician I	FT	A	GP	Juneau	205	10D / E	12.0		37,781	506	0	29,625	67,912	67,912
04-3036	Tax Technician IV	FT	A	SS	Juneau	205	16E / F	12.0		62,488	837	0	37,827	101,152	101,152
04-3038	Tax Technician III	FT	A	GP	Juneau	205	14G	12.0		54,060	724	0	35,146	89,930	89,930
04-3040	Office Assistant I	FT	A	GP	Juneau	205	8C / D	12.0		32,571	436	0	27,859	60,866	60,866
04-3041	Tax Technician II	FT	A	GP	Juneau	205	12E / F	12.0		44,382	594	0	31,864	76,840	76,840
04-3045	Tax Technician III	FT	A	GP	Juneau	205	14B / C	12.0		45,700	612	0	32,311	78,623	78,623
04-3047	Director, Tax Division	FT	A	XE	Anchorage	N00	27J	12.0		123,252	1,575	0	57,703	182,530	182,530
04-3048	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22A / B	12.0		72,884	976	0	41,529	115,389	115,389
04-3049	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18B / C	12.0		57,431	769	0	36,289	94,489	89,765
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	200	26L	12.0		127,236	1,626	0	58,954	187,816	187,816

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2015 Governor (11059)  
**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
04-3068	Income & Excise Tax Specialist	FT	A	GP	Anchorage	200	25K / L	12.0		121,277	1,550	0	57,474	180,301	180,301
04-3075	Administrative Assistant I	FT	A	GP	Anchorage	200	12C / D	12.0		39,873	534	0	30,335	70,742	70,742
04-3077	Tax Auditor II	FT	A	GP	Anchorage	200	18B / C	12.0		57,926	776	0	36,457	95,159	95,159
04-3078	Tax Technician III	FT	A	GP	Anchorage	200	14G / J	12.0		51,570	691	0	34,301	86,562	86,562
04-3080	Tax Technician III	FT	A	GP	Anchorage	200	14C / D	12.0		45,300	607	0	32,175	78,082	78,082
04-3084	Microfilm/Imaging Oper I	FT	A	GG	Juneau	205	10P / Q	12.0		54,319	727	0	35,233	90,279	90,279
04-3088	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24J / K	12.0		108,236	1,449	0	53,517	163,202	163,202
04-3091	Office Assistant II	FT	A	GP	Juneau	205	10C / D	12.0		36,826	493	0	29,301	66,620	66,620
04-3097	Microfilm/Imaging Oper II	FT	A	GP	Juneau	205	12G / J	12.0		47,393	635	0	32,885	80,913	80,913
04-3098	Accountant III	FT	A	GP	Juneau	205	18G	12.0		71,208	954	0	40,960	113,122	113,122
04-3201	Tax Technician III	FT	A	GP	Juneau	205	14D / E	12.0		49,676	665	0	33,659	84,000	84,000
04-3224	Chief of Revenue Operations	FT	A	SS	Juneau	205	26D	12.0		111,336	1,491	0	54,392	167,219	167,219
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	200	22B / C	12.0		77,153	1,033	0	42,976	121,162	121,162
04-3229	Administrative Assistant II	FT	A	GG	Juneau	205	14L / M	12.0		61,286	821	0	37,596	99,703	99,703
04-3230	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24E / F	12.0		96,622	1,294	0	49,578	147,494	147,494
04-3233	Tax Technician IV	FT	A	SS	Anchorage	200	16D / E	12.0		57,144	765	0	36,015	93,924	93,924
04-3239	Tax Auditor III	FT	A	GP	Anchorage	200	20F / G	12.0		76,956	1,031	0	42,910	120,897	120,897
04-3240	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24F / G	12.0		100,779	1,350	0	50,988	153,117	141,710
04-3244	Systems Programmer II	FT	A	GP	Juneau	205	22F / G	12.0		91,304	1,223	0	47,775	140,302	140,302
04-3245	Tax Auditor III	FT	A	GP	Juneau	205	20D / E	12.0		75,029	1,005	0	42,256	118,290	118,290
04-3246	Tax Technician III	FT	A	GP	Anchorage	200	14E / F	12.0		48,829	654	0	33,372	82,855	82,855
04-3248	Tax Technician III	FT	A	GP	Juneau	205	14C / D	12.0		48,213	646	0	33,163	82,022	82,022
04-3250	Tax Technician II	FT	A	GP	Anchorage	200	12B / C	12.0		39,057	523	0	30,058	69,638	69,638
04-3251	Tax Technician I	FT	A	GP	Anchorage	200	10C / D	12.0		35,679	478	0	28,913	65,070	65,070
04-3252	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24K	12.0		110,400	1,478	0	54,250	166,128	166,128
04-3254	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25F	12.0		109,980	1,473	0	53,932	165,385	165,385
04-3258	Appraiser I	FT	A	GP	Anchorage	200	16E / F	12.0		56,774	760	0	36,066	93,600	93,600
04-3259	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22A / B	12.0		74,864	1,003	0	42,200	118,067	118,067
04-3260	Corporate Income Tax Audit I	FT	A	GP	Anchorage	200	18B / C	12.0		58,338	781	0	36,596	95,715	95,715
04-3261	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22C / D	12.0		79,788	1,068	0	43,870	124,726	124,726

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2015 Governor (11059)  
**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 IV	FT	A	GP	Anchorage	200	24F / G	12.0		102,156	1,368	0	51,455	154,979	154,979
04-3263	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22G / J	12.0		91,765	1,229	0	47,931	140,925	140,925
04-3264	Tax Technician III	FT	A	GP	Anchorage	200	14G	12.0		51,480	689	0	34,271	86,440	86,440
04-3265	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25E / F	12.0		103,428	1,385	0	51,886	156,699	156,699
04-3266	Tax Auditor IV	FT	A	GP	Anchorage	200	22C / D	12.0		79,437	1,064	0	43,751	124,252	124,252
04-3267	Accounting Tech III	FT	A	GP	Juneau	205	16J	12.0		64,872	869	0	38,812	104,553	104,553
04-3268	Petroleum Economist II	FT	A	GP	Anchorage	200	22C / D	12.0		78,150	1,047	0	43,314	122,511	122,511
04-3269	Administrative Assistant II	FT	A	SS	Anchorage	600	14D / E	12.0		48,941	655	0	33,234	82,830	82,830
04-3270	Analyst/Programmer II	FT	A	GP	Juneau	205	16A / B	12.0		51,662	692	0	34,332	86,686	86,686
04-3271	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22C / D	12.0		79,905	1,070	0	43,910	124,885	124,885
04-3272	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22E / F	12.0		84,339	1,129	0	45,413	130,881	130,881
04-3273	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		74,974	1,004	0	42,237	118,215	118,215
04-3274	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22G	12.0		88,848	1,190	0	46,942	136,980	136,980
04-3275	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24J / K	12.0		110,234	1,476	0	54,194	165,904	165,904
04-3276	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24G	12.0		102,156	1,368	0	51,455	154,979	154,979
04-3277	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20C / D	12.0		69,357	929	0	40,333	110,619	110,619
04-3278	Tax Auditor III	FT	A	GP	Anchorage	200	20G	12.0		77,448	1,037	0	43,076	121,561	121,561
04-3279	Tax Auditor III	FT	A	GP	Anchorage	200	20F / G	12.0		76,956	1,031	0	42,910	120,897	120,897
04-3280	Regulations Spec II	FT	A	GP	Anchorage	200	16B / C	12.0		50,609	678	0	33,975	85,262	85,262
04-3281	Tax Auditor I	FT	A	GP	Anchorage	200	16B / C	12.0		50,408	675	0	33,907	84,990	84,990
04-3282	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25D / E	12.0		100,779	1,350	0	50,988	153,117	153,117
04-3283	Systems Programmer II	FT	A	GP	Juneau	205	22G	12.0		93,288	1,249	0	48,448	142,985	142,985
04-3284	Tax Technician IV	FT	A	SS	Anchorage	200	16C / D	12.0		54,865	735	0	35,242	90,842	90,842
04-3285	Petroleum Econ Policy Analyst	FT	A	GP	Anchorage	200	24A / B	12.0		85,887	1,150	0	45,938	132,975	132,975
04-3286	Systems Programmer II	FT	A	SS	Juneau	205	22F	12.0		96,960	1,298	0	49,517	147,775	147,775
04-3287	Tax Technician II	PT	A	GP	Juneau	205	12C	9.0		30,879	414	0	10,471	41,764	41,764
04-3288	Oil & Gas Revenue Specialist	FT	A	GP	Anchorage	200	25A	12.0		0	0	0	0	0	0
04-3289	Information System	FT	A	GP	Anchorage	100	18A	12.0		55,872	748	0	35,760	92,380	0

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2015 Governor (11059)  
**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
04-3290	Coordinator Corporate Income Tax Audit I	FT	A	GP	Juneau	105	18B / C	12.0		61,146	819	0	37,548	99,513	99,513
04-3294	Revenue Audit Supvr I	FT	A	SS	Anchorage	100	24A / B	12.0		89,000	1,192	0	46,818	137,010	137,010
04-3295	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20B / C	12.0		67,038	898	0	39,546	107,482	107,482
04-3296	Analyst/Programmer II	FT	A	GG	Juneau	105	16A	12.0		50,916	682	0	34,079	85,677	0
04-4018	Tax Technician I	FT	A	GP	Juneau	205	10B / C	12.0		35,678	478	0	28,912	65,068	65,068
04-6034	Analyst/Programmer IV	FT	A	GP	Anchorage	200	20A	12.0		0	0	0	0	0	0
04-6074	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22G / J	12.0		90,230	1,208	0	47,411	138,849	138,849
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	200	22G	12.0		88,848	1,190	0	46,942	136,980	136,980
04-8012	Project Asst	FT	A	GP	Anchorage	200	16G / J	12.0		60,046	804	0	37,175	98,025	98,025
04-8015	Office Assistant II	FT	A	GP	Anchorage	200	10C / D	12.0		35,720	478	0	28,926	65,124	65,124
04-8017	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25N / O	12.0		134,901	1,724	0	61,083	197,708	172,995
04-8019	Analyst/Programmer IV	FT	A	GP	Juneau	205	20E / F	12.0		76,761	1,028	0	42,843	120,632	120,632
04-8020	Statistical Technician II	FT	A	GP	Juneau	205	14C / D	12.0		47,125	631	0	32,794	80,550	80,550
04-8022	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22D / E	12.0		81,255	1,088	0	44,367	126,710	126,710
04-8023	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25E / F	12.0		106,197	1,422	0	52,649	160,268	160,268
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25F / G	12.0		107,738	1,443	0	53,348	162,529	162,529
04-8028	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22D / E	12.0		81,144	1,087	0	44,330	126,561	117,132
04-8029	State Petro Prop Assess	FT	A	SS	Anchorage	200	26J	12.0		118,212	1,511	0	56,447	176,170	176,170
04-8030	Tax Technician II	FT	A	GP	Anchorage	200	12E / F	12.0		42,213	565	0	31,128	73,906	73,906
04-8038	Petroleum Economist II	FT	A	GP	Anchorage	200	22C / D	12.0		80,256	1,075	0	44,029	125,360	120,697
04-8041	Accounting Clerk	FT	A	GP	Juneau	205	10C / D	12.0		36,741	492	0	29,273	66,506	66,506
04-8043	Economist III	FT	A	GP	Anchorage	200	20B / C	12.0		66,866	895	0	39,488	107,249	107,249
04-8044	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18A / B	12.0		57,266	767	0	36,233	94,266	94,266
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25P / Q	12.0		145,344	1,857	0	64,160	211,361	211,361
04-N09005	Economist I	NP	N	GP	Anchorage	200	16A	3.0		0	0	0	0	0	0
04-X015	Audit Master	FT	A	XE	Anchorage	N00	27E	12.0		160,678	2,053	0	68,100	230,831	230,831
04-X016	Audit Master	FT	A	XE	Anchorage	N00	27A	12.0		162,284	2,074	0	68,546	232,904	232,904
04-X017	Audit Master	FT	A	XE	Anchorage	N00	27A	12.0		143,518	1,834	0	63,333	208,685	208,685
04-X018	Audit Master	FT	A	XE	Anchorage	N00	27A	12.0		123,220	1,575	0	57,694	182,489	182,489
04-X039	Commercial Analyst	FT	A	XE	Anchorage	N00	27A	12.0		123,624	1,580	0	57,806	183,010	183,010
04-X040	Commercial Analyst	FT	A	XE	Anchorage	N00	27A	12.0		112,200	1,502	0	54,541	168,243	168,243
04-X045	Audit Master	FT	A	XE	Anchorage	N00	27A	12.0		160,678	2,053	0	68,100	230,831	230,831
08-1278	Tax Auditor III	FT	A	GP	Anchorage	200	20A / B	12.0		65,650	879	0	39,076	105,605	105,605

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

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2015 Governor (11059)  
**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		
08-1279	Accounting Tech III	FT	A	GP	Anchorage	200	16A / B	12.0		49,127	658	0	33,473	83,258	83,258		
08-2059	Accounting Tech III	FT	A	GP	Juneau	205	16J / K	12.0		66,395	889	0	39,328	106,612	106,612		
08-2064	Tax Auditor III	FT	A	GP	Anchorage	200	20P / Q	12.0		101,747	1,362	0	51,316	154,425	154,425		
08-2075	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24P / Q	12.0		139,249	1,779	0	62,291	203,319	203,319		
<b>Total Positions</b>																	
<b>Full Time Positions:</b>													123	0	3		
<b>Part Time Positions:</b>													1	0	0		
<b>Non Permanent Positions:</b>													2	0	1		
<b>Positions in Component:</b>													126	0	4		
<b>Total Component Months:</b>													1,509.0				
													<b>Total Salary Costs:</b>	9,867,642			
													<b>Total COLA:</b>	130,455			
													<b>Total Premium Pay::</b>	0			
													<b>Total Benefits:</b>	5,390,499			
													<b>Total Pre-Vacancy:</b>	15,388,596			
													<b>Minus Vacancy Adjustment of 6.48%:</b>	(997,796)			
													<b>Total Post-Vacancy:</b>	14,390,800			
													<b>Plus Lump Sum Premium Pay:</b>	10,200			
													<b>Personal Services Line 100:</b>	14,401,000			

<b>PCN Funding Sources:</b>	<b>Pre-Vacancy</b>	<b>Post-Vacancy</b>	<b>Percent</b>
1004 General Fund Receipts	14,290,732	13,364,122	92.87%
1005 General Fund/Program Receipts	547,723	512,209	3.56%
1061 Capital Improvement Project Receipts	452,126	422,810	2.94%
1105 Alaska Permanent Fund Corporation Receipts	98,015	91,659	0.64%
<b>Total PCN Funding:</b>	<b>15,388,596</b>	<b>14,390,800</b>	<b>100.00%</b>

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

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

**Line Item Detail**  
**Department of Revenue**  
**Travel**

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

Line Number	Line Name		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
72000	Travel		139.3	223.1	223.1
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
<b>72000 Travel Detail Totals</b>			<b>139.3</b>	<b>223.1</b>	<b>223.1</b>
72110	Employee Travel (Instate)	Instate airfare, surface transportation, lodging, meals & incidentals	35.0	99.9	99.9
72120	Nonemployee Travel (Instate Travel)	Contract personnel travel costs	1.8	2.0	2.0
72410	Employee Travel (Out of state)	Out of state airfare, surface transportation, lodging, meals & incidentals	82.0	110.2	110.2
72420	Nonemployee Travel (Out of state Emp)	Contract personnel travel costs	1.6	1.0	1.0
72700	Moving Costs	Moving costs include travel, lodging, meals, house hunting trip, and shipment of household goods	5.7	8.7	8.7
72900	Other Travel Costs	Other miscellaneous travel expenses not covered elsewhere	13.2	1.3	1.3

**Line Item Detail**  
**Department of Revenue**  
**Services**

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

Line Number	Line Name		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor	
73000	Services		2,865.5	2,131.6	1,999.6	
Expenditure Account			FY2013 Actuals	FY2014 Management Plan	FY2015 Governor	
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor	
<b>73000 Services Detail Totals</b>			<b>2,865.5</b>	<b>2,131.6</b>	<b>1,999.6</b>	
73025	Education Services	Training, conferences, memberships, and employee tuition	196.9	0.3	0.3	
73050	Financial Services	Accounting, auditing, management/consulting services	248.8	63.2	60.0	
73075	Legal & Judicial Svc	Transcription services	1.1	2.0	1.0	
73150	Information Technlgy	IT training, consulting, software licensing, software maintenance, and IT equipment leases; FY11 included \$250,000 for AGIA information reporting system	88.3	80.0	37.2	
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	5.4	5.5	5.0	
73225	Delivery Services	Delivery and courier services	19.3	10.0	8.5	
73450	Advertising & Promos	Advertising and public notice	2.4	4.5	1.5	
73525	Utilities	Records disposal	6.5	1.5	1.5	
73650	Struc/Infstruct/Land	Repairs/maintenance of structures or infrastructure	30.3	12.0	10.0	
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	26.8	20.0	20.0	
73750	Other Services (Non IA Svcs)	Professional management and consulting services; printing and copying services. Increase funding by \$120.0 for statutory manufacture of cigarette tax stamps.	79.3	78.0	70.0	
73805	IT-Non-Telecommunication	Admin	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	80.3	65.3	65.3
73806	IT-Telecommunication	Admin	ETS chargeback for telecommunications EPR, line fees and service requests	176.5	176.7	176.7
73808	Building Maintenance	Admin	Maintenance and upgrades on state-owned facility	0.8	3.5	0.8
73809	Mail	Admin	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	18.1	16.9	16.0

**Line Item Detail**  
**Department of Revenue**  
**Services**

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

Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
<b>73000 Services Detail Totals</b>			<b>2,865.5</b>	<b>2,131.6</b>	<b>1,999.6</b>
73810	Human Resources	Admin Human resource and payroll services provided by the Division of Personnel	77.4	77.0	77.0
73811	Building Leases	Admin Cost of space in state-owned facilities	303.4	109.2	109.0
73812	Legal	Law Legal services provided by the Department of Law	136.3	97.0	97.0
73814	Insurance	Admin Risk Management	1.5	1.4	1.4
73815	Financial	Admin Division of Finance AKSAS/AKPAY	4.7	4.0	4.0
73816	ADA Compliance	Labor ADA compliance	1.5	1.2	1.2
73818	Training (Services-IA Svcs)	Admin Training provided by state agencies	0.1	0.7	0.1
73819	Commission Sales (IA Svcs)	Admin State Travel Office fees	1.1	1.4	1.0
73821	Hearing/Mediation (IA Svcs)	Admin Hearing officer expense for State Assessment Review Board	5.3	0.0	0.0
73827	Safety (IA Svcs)	Admin Building security services	2.5	1.2	1.0
73979	Mgmt/Consulting (IA Svcs)	Economic Development DCCED with provide Department of Revenue's Tax Division 6 months of staff time to assist with managing the film incentive program and with the programs's transition.	0.0	65.0	0.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO Commissioner's Office support services	226.4	149.8	149.8
73979	Mgmt/Consulting (IA Svcs)	Revenue-ASD Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	317.7	308.0	308.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-CIU Investigative services provided by Criminal Investigations Unit	806.8	776.3	776.3

**Line Item Detail**  
**Department of Revenue**  
**Commodities**

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

Line Number	Line Name		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
74000	Commodities		158.2	121.5	111.5
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
<b>74000 Commodities Detail Totals</b>			<b>158.2</b>	<b>121.5</b>	<b>111.5</b>
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	151.7	114.0	104.0
74480	Household & Instit.	Institutional supplies	7.0	7.5	7.5
74600	Safety (Commodities)	Law enforcement supplies	0.0	0.0	0.0
74970	Commodity Cost Trf	Commodity cost transfer	-0.5	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		FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
75000	Capital Outlay		0.0	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2013 Actuals	FY2014 Management Plan	FY2015 Governor
<b>75000 Capital Outlay Detail Totals</b>			<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
75700	Equipment	IT computer equipment such as servers and/or other equipment exceeding \$5,000 per item	0.0	0.0	0.0

**Unrestricted Revenue Detail**  
**Department of Revenue**

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

<b>Master Account</b>	<b>Revenue Description</b>				<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51060	General Fund Program Receipts				1,740.0	1,900.0	1,900.0
<b>Detail Information</b>							
<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51060	GF Program Receipts Cigarette fire safety receipts collected in excess of budget authority		4203120	11100	0.0	0.0	0.0
54160	Gaming Fees & Taxes Receipts from charitable gaming fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05		4205000	11100	1,740.0	1,900.0	1,900.0
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)

<b>Master Account</b>	<b>Revenue Description</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
68515	Unrestricted Fund	0.6	0.0	0.0

<b>Detail Information</b>					<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>			
64060	Clerical Fees				0.6	0.0	0.0

**Restricted Revenue Detail**  
**Department of Revenue**

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

<b>Master Account</b>	<b>Revenue Description</b>				<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51015	Interagency Receipts				1.5	0.0	0.0
<b>Detail Information</b>							
<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51015	Interagency Receipts		4201000	11100	1.5	0.0	0.0
	Unallocated interagency receipt authority						

**Restricted Revenue Detail**  
**Department of Revenue**

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

<b>Master Account</b>	<b>Revenue Description</b>				<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51060	General Fund Program Receipts				742.8	755.4	754.5
<b>Detail Information</b>							
<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
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	9.3	39.0	38.6
54160	Gaming Fees & Taxes A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05		4205000	11100	733.5	716.4	715.9

**Restricted Revenue Detail**  
**Department of Revenue**

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

<b>Master Account</b>	<b>Revenue Description</b>				<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51200	Capital Improvement Project Receipts				95.1	666.1	668.3
<b>Detail Information</b>							
<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51200	Cap Improv Proj Rec Unallocated CIP Receipts		4201000	11100	0.0	69.3	72.9
59041	CIP Receipts from Revenue CIP Receipts from capital Tax Revenue Management System project		4201922	11100	0.0	500.0	500.0
59240	CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor	Program Development	4207120	11100	95.1	96.8	95.4

**Restricted Revenue Detail**  
**Department of Revenue**

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

<b>Master Account</b>	<b>Revenue Description</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51373	Permanent Fund Earnings Reserve Account	90.3	91.5	91.7

**Detail Information**

<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>	<b>FY2013 Actuals</b>	<b>FY2014 Management Plan</b>	<b>FY2015 Governor</b>
51373	Permanent Fund Earnings		4201000	11100	90.3	91.5	91.7

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	FY2014			
				FY2013 Actuals	Management Plan	FY2015 Governor	
73805	IT-Non-Telecommunication	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	Inter-dept	Admin	80.3	65.3	65.3
				<b>73805 IT-Non-Telecommunication subtotal:</b>	<b>80.3</b>	<b>65.3</b>	<b>65.3</b>
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR, line fees and service requests	Inter-dept	Admin	176.5	176.7	176.7
				<b>73806 IT-Telecommunication subtotal:</b>	<b>176.5</b>	<b>176.7</b>	<b>176.7</b>
73808	Building Maintenance	Maintenance and upgrades on state-owned facility	Inter-dept	Admin	0.8	3.5	0.8
				<b>73808 Building Maintenance subtotal:</b>	<b>0.8</b>	<b>3.5</b>	<b>0.8</b>
73809	Mail	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	18.1	16.9	16.0
				<b>73809 Mail subtotal:</b>	<b>18.1</b>	<b>16.9</b>	<b>16.0</b>
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	77.4	77.0	77.0
				<b>73810 Human Resources subtotal:</b>	<b>77.4</b>	<b>77.0</b>	<b>77.0</b>
73811	Building Leases	Cost of space in state-owned facilities	Inter-dept	Admin	303.4	109.2	109.0
				<b>73811 Building Leases subtotal:</b>	<b>303.4</b>	<b>109.2</b>	<b>109.0</b>
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	136.3	97.0	97.0
				<b>73812 Legal subtotal:</b>	<b>136.3</b>	<b>97.0</b>	<b>97.0</b>
73814	Insurance	Risk Management	Inter-dept	Admin	1.5	1.4	1.4
				<b>73814 Insurance subtotal:</b>	<b>1.5</b>	<b>1.4</b>	<b>1.4</b>
73815	Financial	Division of Finance AKSAS/AKPAY	Inter-dept	Admin	4.7	4.0	4.0
				<b>73815 Financial subtotal:</b>	<b>4.7</b>	<b>4.0</b>	<b>4.0</b>
73816	ADA Compliance	ADA compliance	Inter-dept	Labor	1.5	1.2	1.2
				<b>73816 ADA Compliance subtotal:</b>	<b>1.5</b>	<b>1.2</b>	<b>1.2</b>
73818	Training (Services-IA Svcs)	Training provided by state agencies	Inter-dept	Admin	0.1	0.7	0.1
				<b>73818 Training (Services-IA Svcs) subtotal:</b>	<b>0.1</b>	<b>0.7</b>	<b>0.1</b>
73819	Commission Sales (IA Svcs)	State Travel Office fees	Inter-dept	Admin	1.1	1.4	1.0
				<b>73819 Commission Sales (IA Svcs) subtotal:</b>	<b>1.1</b>	<b>1.4</b>	<b>1.0</b>
73821	Hearing/Mediation (IA Svcs)	Hearing officer expense for State Assessment Review Board	Inter-dept	Admin	5.3	0.0	0.0
				<b>73821 Hearing/Mediation (IA Svcs) subtotal:</b>	<b>5.3</b>	<b>0.0</b>	<b>0.0</b>
73827	Safety (IA Svcs)	Building security services	Inter-dept	Admin	2.5	1.2	1.0
				<b>73827 Safety (IA Svcs) subtotal:</b>	<b>2.5</b>	<b>1.2</b>	<b>1.0</b>
73979	Mgmt/Consulting (IA Svcs)	DCCED with provide Department of Revenue's Tax Division 6 months of staff time to assist with managing the film incentive program and with the programs's transition.	Intra-dept	Economic Development	0.0	65.0	0.0
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office support services	Intra-dept	Revenue-CO	226.4	149.8	149.8
73979	Mgmt/Consulting (IA Svcs)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract	Intra-dept	Revenue-ASD	317.7	308.0	308.0

**Inter-Agency Services**  
**Department of Revenue**

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

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2013 Actuals	FY2014		
					Management Plan	FY2015 Governor	
73979	Mgmt/Consulting (IA Svcs)	management, procurement, and legislative support Investigative services provided by Criminal Investigations Unit	Intra-dept	Revenue-CIU	806.8	776.3	776.3
<b>73979 Mgmt/Consulting (IA Svcs) subtotal:</b>				<b>1,350.9</b>	<b>1,299.1</b>	<b>1,234.1</b>	
<b>Tax Division total:</b>				<b>2,160.4</b>	<b>1,854.6</b>	<b>1,784.6</b>	
<b>Grand Total:</b>				<b>2,160.4</b>	<b>1,854.6</b>	<b>1,784.6</b>	