

State of Alaska FY2017 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

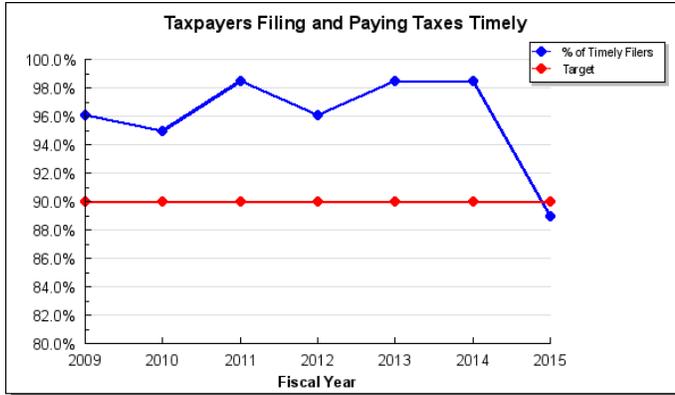
Component: Tax Division

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 charitable gaming statutes
- Facilitate voluntary compliance
- Increase number of audit hours

Measures by Core Service

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

1. Enforce tax statutes

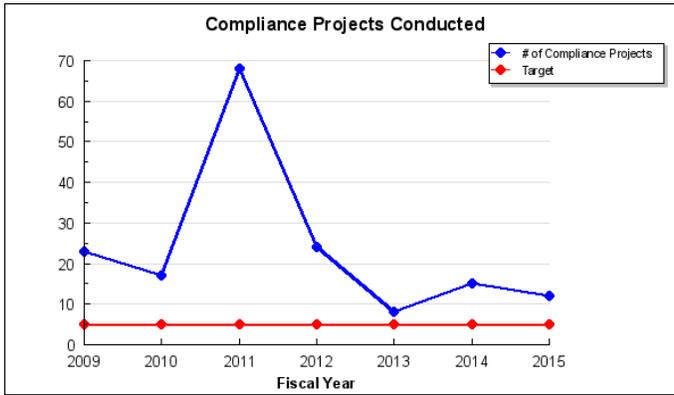
Target: Open 10 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

2. Enforce charitable gaming statutes

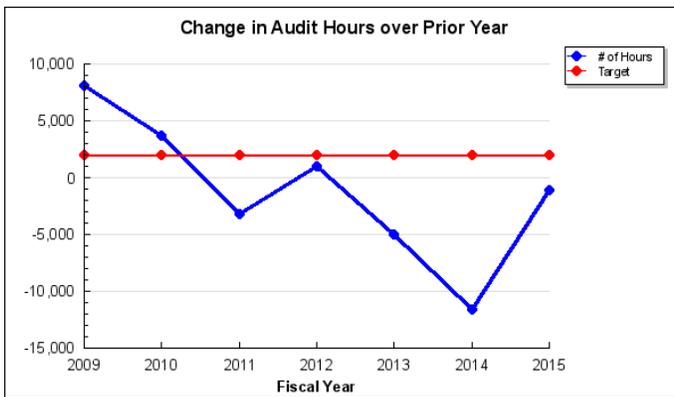
Target: Conduct 50 gaming inspections each year.



3. Facilitate voluntary compliance



4. Increase number of audit hours



Major Component Accomplishments in 2015

- Provided assistance and testimony on critical legislation to affect 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 addressing various 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, charitable gaming, and corporate income tax rates.
- Continued the process of implementing the Tax Revenue Management System (TRMS). Fully implemented Oil and Gas Production and Property Taxes, and started development for Fisheries Related Taxes, Telephone and Electric Cooperatives, Regulatory Cost, Marijuana, and Charitable Gaming.
- Continued to provide critical resources in support of project development regarding a gas line.
- Distributed shared taxes and fees of approximately \$45 million to 131 communities throughout Alaska.

Key Component Challenges

- Conducting and completing audits of oil and gas production tax returns as there have been three major updates to the oil and gas production tax statutes over the last eight years to make necessary changes with those updates.
- 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.
- 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.
- Implementing and rolling out the remaining phase of TRMS to replace manual and aging systems while maintaining the integrity of data and providing core taxpayer services.
- Implementing a new tax in Alaska for marijuana and drafting regulations to help administer the new law, and specifically handling cash transactions.
- Implementing *changes* in the area of Cigarette and Other Tobacco Product Tax to allow for the joint administration of tobacco tax collection and enforcement between the state Department of Revenue and Municipalities.
- Although the Alaska Film Office was repealed, we continue to review final applications, approve and issue credits which were qualified under the original program, and issue transferred credits with existing resources.
- Implementing changes to the new refined fuel surcharge and motor fuel tax law. This has been the first non-oil and gas revenue increase in a decade.

Significant Changes in Results to be Delivered in FY2017

- Fully implement TRMS for all tax types.
- Increased online filing by Corporate taxpayers.

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 Personal Services Information				
Authorized Positions			Personal Services Costs	
	FY2016 Management Plan	FY2017 Governor		
Full-time	118	112	Annual Salaries	9,009,799
Part-time	0	0	Premium Pay	0
Nonpermanent	1	1	Annual Benefits	4,940,991
			<i>Less 6.46% Vacancy Factor</i>	(901,614)
			Lump Sum Premium Pay	3,024
Totals	119	113	Total Personal Services	13,052,200

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 Tech II	0	0	1	0	1
Accounting Tech III	0	0	4	0	4
Administrative Assistant II	1	0	1	0	2
Administrative Officer I	0	0	1	0	1
Analyst/Programmer III	0	0	1	0	1
Analyst/Programmer V	0	0	1	0	1
Appraiser I	1	0	0	0	1
Appraiser II	1	0	0	0	1
Asst Chf,Revenue Econ Research	0	0	1	0	1
Audit Master	3	0	0	0	3
Chief of Revenue Operations	0	0	1	0	1
College Intern II	0	0	1	0	1
Commercial Analyst	1	0	0	0	1
Corporate Income Tax Audit II	0	0	1	0	1
Corporate Income Tax Audit III	4	0	0	0	4
Corporate Income Tax Audit IV	3	0	0	0	3
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	0	0	1	0	1
Economist II	1	0	3	0	4
Income & Excise Tax Specialist	1	0	0	0	1
Investigator III	3	0	0	0	3
Investigator IV	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 II	1	0	2	0	3
Oil & Gas Revenue Auditor I	1	0	0	0	1
Oil & Gas Revenue Auditor III	10	0	0	0	10
Oil & Gas Revenue Auditor IV	3	0	0	0	3
Petroleum Economist I	0	0	1	0	1
Petroleum Economist II	2	0	0	0	2
Program Coordinator II	0	0	1	0	1
Project Assistant	1	0	0	0	1
Publications Spec II	0	0	1	0	1
Revenue Appeals Officer II	5	0	0	0	5
Revenue Appeals Supervisor	1	0	0	0	1

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
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	3	0	3
Tax Auditor I	2	0	1	0	3
Tax Auditor III	5	0	1	0	6
Tax Auditor IV	2	0	0	0	2
Tax Technician I	3	0	2	0	5
Tax Technician II	0	0	2	0	2
Tax Technician III	5	0	6	0	11
Tax Technician IV	2	0	1	0	3
Totals	69	0	44	0	113

Component Detail All Funds
Department of Revenue

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

Non-Formula Component

	FY2015 Actuals	FY2016 Conference Committee	FY2016 Authorized	FY2016 Management Plan	FY2017 Governor	FY2016 Management Plan vs FY2017 Governor	
71000 Personal Services	13,657.2	13,955.1	13,955.1	13,596.1	13,052.2	-543.9	-4.0%
72000 Travel	93.9	199.3	199.3	125.0	125.0	0.0	0.0%
73000 Services	3,069.2	1,573.3	1,573.3	2,069.6	2,046.5	-23.1	-1.1%
74000 Commodities	184.5	173.0	173.0	110.0	110.0	0.0	0.0%
75000 Capital Outlay	181.2	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	17,186.0	15,900.7	15,900.7	15,900.7	15,333.7	-567.0	-3.6%
Fund Sources:							
1004Gen Fund (UGF)	15,701.6	13,957.5	13,957.5	13,957.5	13,390.5	-567.0	-4.1%
1005GF/Prgm (DGF)	754.5	765.5	765.5	765.5	765.5	0.0	0.0%
1061CIP Rcpts (Other)	638.2	945.8	945.8	945.8	945.8	0.0	0.0%
1105PFund Rcpt (Other)	91.7	93.6	93.6	93.6	93.6	0.0	0.0%
1108Stat Desig (Other)	0.0	138.3	138.3	138.3	138.3	0.0	0.0%
Unrestricted General (UGF)	15,701.6	13,957.5	13,957.5	13,957.5	13,390.5	-567.0	-4.1%
Designated General (DGF)	754.5	765.5	765.5	765.5	765.5	0.0	0.0%
Other Funds	729.9	1,177.7	1,177.7	1,177.7	1,177.7	0.0	0.0%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	125	118	118	118	112	-6	-5.1%
Permanent Part Time	1	0	0	0	0	0	0.0%
Non Permanent	5	1	1	1	1	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 FY2016 Conference Committee To FY2016 Authorized *****												
FY2016 Conference Committee												
	ConfCom	15,900.7	13,955.1	199.3	1,573.3	173.0	0.0	0.0	0.0	118	0	1
1004 Gen Fund		13,957.5										
1005 GF/Prgm		765.5										
1061 CIP Rcpts		945.8										
1105 PFund Rcpt		93.6										
1108 Stat Desig		138.3										
Subtotal		15,900.7	13,955.1	199.3	1,573.3	173.0	0.0	0.0	0.0	118	0	1
***** Changes From FY2016 Authorized To FY2016 Management Plan *****												
Align Authority to Reallocate for Spending Plan												
	LIT	0.0	-359.0	-74.3	496.3	-63.0	0.0	0.0	0.0	0	0	0
<p>The Tax Division is transferring personal services authorization to services in order to bring personal services within vacancy factor guidelines and for other adjustments needed to implement the current year spending plan such as reimbursable service agreements for core services with the Department of Law and Administration. With the utilization of teleconferencing, Tax Division is able to reduce travel authorization and move authorization to services where it is needed. Tax Division is also transferring commodities authorization to services and reducing computer replacement cycles and subscriptions in an effort to pay core services obligations.</p>												
Subtotal		15,900.7	13,596.1	125.0	2,069.6	110.0	0.0	0.0	0.0	118	0	1
***** Changes From FY2016 Management Plan To FY2017 Governor *****												
Reduce Personal Services Authorization												
	Dec	-530.4	-530.4	0.0	0.0	0.0	0.0	0.0	0.0	-6	0	0
1004 Gen Fund		-530.4										
<p>This reduction in personal services authorization will result in the deletion of 6 positions. Despite this reduction, the division will continue to provide full and robust services to its clients by working more efficiently and incorporating technology into routine processes.</p> <p>Full-time Office Assistant I (04-3024), range 8, located in Juneau Full-time Investigator III (04-3257), range 18, located in Anchorage Full-time Regulations Spec II (04-3280), range 16, located in Anchorage Full-time Analyst/Programmer I (04-8019), range 20, located in Juneau Full-time Accounting Clerk (04-8041), range 10, located in Juneau Full-time Audit Master (04-X018), range 27, located in Anchorage</p>												
Reduce Services Authorization due to Administrative Services Division Cost Allocation Plan												
	Dec	-23.1	0.0	0.0	-23.1	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-23.1										

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	
Due to the deletion of one Accounting Technician II position in the Administrative Services Division, the Tax Division will be charged less through the department's cost allocation plan. Workload will be redistributed amongst existing staff and service disruption will be minimal.												
Furlough for Exempt and Partially-Exempt Employees												
	Dec	-13.5	-13.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-13.5										
The Department of Revenue will implement partial furloughs for exempt and partially-exempt positions. Furloughs will be necessary for the department to meet budgetary constraints.												
Transfer Out FY2016 One-Time Salary Reductions to Unallocated in FY2017												
	SalAdj	304.2	304.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		304.2										
Restore UGF FY2016 Salary Increases because cuts taken in other expenditure lines.												
Reverse FY2016 One-Time Unrestricted General Fund Salary Adjustments in FY2017 Budget Request												
	SalAdj	-304.2	-304.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-304.2										
Cost of living adjustment for certain bargaining units: \$322.6												
Year three cost of living adjustment for non-covered employees - 2.5%: \$38.4												
Year three cost of living adjustment for Alaska State Employees Association/General Government Unit - 2.5%: \$217.3												
Year three cost of living adjustment for Alaska Public Employees Association/Supervisory Unit - 2.5%: \$66.9												
Totals		15,333.7	13,052.2	125.0	2,046.5	110.0	0.0	0.0	0.0	112	0	1

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2017 Governor (12995)
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	UGF Amount
04-0017	Economist II	FT	A	GP	Juneau	205	18B / C	12.0		63,056	0	0	38,442	101,498	101,498
04-0021	Asst Chf, Revenue Econ Research	FT	A	SS	Juneau	205	25E / F	12.0		118,649	0	0	57,025	175,674	175,674
04-0033	Tax Technician III	FT	A	GP	Anchorage	200	14G	12.0		53,292	0	0	35,093	88,385	0
04-1035	Analyst/Programmer V	FT	A	SS	Juneau	205	22A / B	12.0		83,276	0	0	44,901	128,177	101,260
04-1145	Accounting Tech III	FT	A	GP	Juneau	205	16B / C	12.0		55,376	0	0	35,808	91,184	91,184
04-2004	Tax Technician II	FT	A	GP	Juneau	205	12C	12.0		42,636	0	0	31,438	74,074	37,037
04-2005	Tax Auditor I	FT	A	GP	Juneau	205	16A / B	12.0		53,157	0	0	35,047	88,204	88,204
04-2006	Tax Auditor I	FT	A	GP	Anchorage	400	16A / B	12.0		50,474	0	0	34,126	84,600	84,600
04-2095	Tax Technician II	FT	A	GP	Juneau	205	12A	12.0		40,032	0	0	30,545	70,577	70,577
04-2096	Accounting Tech II	FT	A	GP	Juneau	205	14A / B	12.0		46,859	0	0	32,886	79,745	79,745
04-2097	Accounting Tech III	FT	A	GP	Juneau	205	16A / B	12.0		53,564	0	0	35,186	88,750	88,750
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	N00	27F / J	12.0		126,485	0	0	59,089	185,574	185,574
04-3007	Administrative Officer I	FT	A	SS	Juneau	405	17J / K	12.0		74,172	0	0	41,779	115,951	115,951
04-3010	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25G	12.0		113,700	0	0	55,813	169,513	161,037
04-3021	Accountant IV	FT	A	SS	Juneau	205	20C / D	12.0		77,260	0	0	42,838	120,098	120,098
04-3022	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24B / C	12.0		99,834	0	0	50,581	150,415	22,562
04-3024	Office Assistant I	FT	A	GP	Juneau	205	8F / G	12.0		0	0	0	0	0	0
04-3026	Tax Technician III	FT	A	GP	Juneau	205	14G	12.0		55,956	0	0	36,007	91,963	91,963
04-3027	Revenue Audit Supvr II	FT	A	SS	Anchorage	400	25O	12.0		141,308	0	0	63,408	204,716	204,716
04-3028	Program Coordinator II	FT	A	SS	Juneau	405	20L	12.0		94,536	0	0	48,764	143,300	114,640
04-3031	Tax Technician I	FT	A	GP	Juneau	205	10B	12.0		36,576	0	0	29,359	65,935	65,935
04-3036	Tax Technician IV	FT	A	SS	Juneau	205	16F / J	12.0		66,834	0	0	39,262	106,096	106,096
04-3038	Tax Technician III	FT	A	GP	Juneau	205	14J	12.0		58,296	0	0	36,809	95,105	95,105
04-3040	Office Assistant II	FT	A	GP	Juneau	205	10C / D	12.0		38,428	0	0	29,995	68,423	68,423
04-3041	Tax Technician III	FT	A	GP	Juneau	205	14C / D	12.0		49,618	0	0	33,833	83,451	83,451
04-3045	Tax Technician III	FT	A	GP	Juneau	205	14D / E	12.0		50,750	0	0	34,221	84,971	84,971
04-3047	Director, Tax Division	FT	A	XE	Juneau	N05	27B / C	12.0		113,971	0	0	55,286	169,257	169,257
04-3048	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22C / D	12.0		82,362	0	0	45,064	127,426	127,426
04-3049	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		75,103	0	0	42,574	117,677	111,793
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	400	26M	12.0		136,017	0	0	61,918	197,935	197,935
04-3068	Income & Excise Tax Specialist	FT	A	GP	Anchorage	400	25L / M	12.0		129,893	0	0	60,669	190,562	190,562
04-3077	Tax Auditor III	FT	A	GP	Anchorage	200	20C / D	12.0		70,958	0	0	41,152	112,110	112,110
04-3078	Tax Technician III	FT	A	GP	Anchorage	200	14J	12.0		55,524	0	0	35,859	91,383	91,383

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: FY2017 Governor (12995)
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	UGF Amount
04-3080	Tax Technician III	FT	A	GP	Anchorage	200	14E / F	12.0		50,396	0	0	34,100	84,496	84,496
04-3084	Microfilm/Imaging Oper I	FT	A	GP	Juneau	205	10C / D	12.0		38,208	0	0	29,919	68,127	68,127
04-3088	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	400	24K / L	12.0		115,990	0	0	56,598	172,588	172,588
04-3091	Office Assistant II	FT	A	GP	Juneau	205	10C / D	12.0		38,560	0	0	30,040	68,600	68,600
04-3097	Microfilm/Imaging Oper II	FT	A	GP	Juneau	205	12J / K	12.0		51,033	0	0	34,318	85,351	85,351
04-3098	Accountant III	FT	A	GP	Juneau	205	18A / B	12.0		61,272	0	0	37,830	99,102	99,102
04-3201	Tax Technician I	FT	A	GP	Juneau	205	10A / B	12.0		36,048	0	0	29,178	65,226	65,226
04-3224	Chief of Revenue Operations	FT	A	SS	Juneau	205	26E / F	12.0		122,964	0	0	58,241	181,205	181,205
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	200	22D / E	12.0		85,493	0	0	46,138	131,631	131,631
04-3229	Administrative Assistant II	FT	A	GG	Juneau	405	14M / N	12.0		65,729	0	0	39,359	105,088	105,088
04-3230	Appraiser II	FT	A	GP	Anchorage	200	18A / B	12.0		58,101	0	0	36,742	94,843	94,843
04-3233	Tax Technician IV	FT	A	SS	Anchorage	200	16F	12.0		61,968	0	0	37,593	99,561	99,561
04-3239	Tax Auditor III	FT	A	GP	Anchorage	200	20G / J	12.0		82,844	0	0	45,229	128,073	128,073
04-3240	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24G / J	12.0		108,509	0	0	54,032	162,541	145,783
04-3244	Systems Programmer II	FT	A	GP	Juneau	205	22G / J	12.0		97,912	0	0	50,398	148,310	14,831
04-3245	Tax Auditor III	FT	A	GP	Juneau	205	20F / G	12.0		83,015	0	0	45,288	128,303	128,303
04-3246	Tax Technician I	FT	A	GP	Anchorage	200	10A / B	12.0		34,332	0	0	28,590	62,922	62,922
04-3248	Tax Technician III	FT	A	GP	Juneau	205	14E / F	12.0		53,483	0	0	35,158	88,641	88,641
04-3249	Investigator III	FT	A	GP	Anchorage	200	18J / K	12.0		73,983	0	0	42,190	116,173	116,173
04-3250	Tax Technician I	FT	A	GP	Anchorage	200	10A / B	12.0		34,332	0	0	28,590	62,922	62,922
04-3251	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		45,501	0	0	32,421	77,922	77,922
04-3252	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	400	24L	12.0		118,002	0	0	57,288	175,290	175,290
04-3254	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25D / E	12.0		106,244	0	0	52,779	159,023	143,121
04-3256	Investigator III	FT	A	GP	Anchorage	400	18K / L	12.0		76,957	0	0	43,210	120,167	120,167
04-3257	Investigator III	FT	A	GP	Anchorage	200	18J	12.0		0	0	0	0	0	0
04-3258	Appraiser I	FT	A	GP	Anchorage	200	16A / B	12.0		50,319	0	0	34,073	84,392	84,392
04-3259	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22A / B	12.0		76,362	0	0	43,006	119,368	119,368
04-3261	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22E / F	12.0		88,516	0	0	47,175	135,691	135,691
04-3262	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24J	12.0		110,160	0	0	54,599	164,759	164,759
04-3263	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22J / K	12.0		98,257	0	0	50,516	148,773	148,773
04-3264	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		46,068	0	0	32,615	78,683	78,683

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2017 Governor (12995)
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	UGF Amount
04-3265	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25G	12.0		113,700	0	0	55,813	169,513	169,513
04-3266	Tax Auditor IV	FT	A	GP	Anchorage	200	22D / E	12.0		83,661	0	0	45,510	129,171	129,171
04-3267	Accounting Tech III	FT	A	GP	Juneau	205	16D	12.0		58,056	0	0	36,727	94,783	94,783
04-3268	Petroleum Economist I	FT	A	GP	Juneau	205	20A / B	12.0		69,860	0	0	40,776	110,636	110,636
04-3269	Administrative Assistant II	FT	A	SS	Anchorage	600	14F	12.0		53,412	0	0	34,658	88,070	88,070
04-3270	Publications Spec II	FT	A	GP	Juneau	205	16J / K	12.0		67,255	0	0	39,882	107,137	107,137
04-3271	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18A / B	12.0		58,101	0	0	36,742	94,843	94,843
04-3272	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22G	12.0		91,980	0	0	48,363	140,343	140,343
04-3273	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		75,217	0	0	42,613	117,830	117,830
04-3274	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22J	12.0		95,796	0	0	49,672	145,468	145,468
04-3275	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	400	24K / L	12.0		117,848	0	0	57,236	175,084	175,084
04-3276	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24J	12.0		110,160	0	0	54,599	164,759	164,759
04-3277	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22B	12.0		77,736	0	0	43,477	121,213	121,213
04-3278	Tax Auditor III	FT	A	GP	Anchorage	200	20J	12.0		83,544	0	0	45,469	129,013	126,252
04-3279	Tax Auditor III	FT	A	GP	Anchorage	200	20G / J	12.0		82,844	0	0	45,229	128,073	128,073
04-3280	Regulations Spec II	FT	A	GP	Anchorage	200	16C / D	12.0		0	0	0	0	0	0
04-3281	Tax Auditor III	FT	A	GP	Anchorage	200	20A / B	12.0		65,922	0	0	39,425	105,347	105,347
04-3282	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25F / G	12.0		112,202	0	0	55,299	167,501	167,501
04-3283	Systems Programmer II	FT	A	GP	Juneau	205	22J	12.0		100,584	0	0	51,314	151,898	151,898
04-3284	Tax Technician IV	FT	A	SS	Anchorage	200	16E / F	12.0		61,000	0	0	37,261	98,261	98,261
04-3286	Systems Programmer II	FT	A	SS	Juneau	205	22J	12.0		107,508	0	0	53,213	160,721	160,721
04-3287	Tax Technician III	FT	A	GP	Juneau	205	14A / B	12.0		46,665	0	0	32,820	79,485	0
04-3290	Corporate Income Tax Audit II	FT	A	GP	Juneau	205	20C / D	12.0		74,174	0	0	42,255	116,429	116,429
04-3295	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22F / G	12.0		91,492	0	0	48,196	139,688	139,688
04-3296	Analyst/Programmer III	FT	A	GP	Juneau	205	18A	12.0		60,204	0	0	37,464	97,668	0
04-3297	Economist II	FT	A	GP	Juneau	205	18A / B	12.0		61,806	0	0	38,013	99,819	99,819
04-6074	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22J / K	12.0		96,962	0	0	50,072	147,034	147,034
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	200	22J	12.0		95,796	0	0	49,672	145,468	145,468
04-8012	Project Assistant	FT	A	GP	Anchorage	200	16J / K	12.0		64,566	0	0	38,960	103,526	103,526
04-8015	Office Assistant II	FT	A	GP	Anchorage	200	10E / F	12.0		39,240	0	0	30,273	69,513	69,513

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2017 Governor (12995)
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	UGF Amount
04-8017	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25F	12.0		113,856	0	0	55,390	169,246	148,090
04-8019	Analyst/Programmer IV	FT	A	GP	Juneau	205	20A / B	12.0		0	0	0	0	0	0
04-8020	Economist II	FT	A	GP	Juneau	205	18E / F	12.0		69,107	0	0	40,518	109,625	109,625
04-8022	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		77,622	0	0	43,438	121,060	121,060
04-8023	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25F / J	12.0		114,010	0	0	55,443	169,453	169,453
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25G / J	12.0		115,867	0	0	56,556	172,423	172,423
04-8028	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22F / G	12.0		90,028	0	0	47,693	137,721	128,081
04-8029	State Petro Prop Assess	FT	A	SS	Anchorage	400	26J	12.0		122,388	0	0	58,079	180,467	180,467
04-8030	Tax Technician I	FT	A	GP	Anchorage	200	10A / B	12.0		34,332	0	0	28,590	62,922	0
04-8038	Petroleum Economist II	FT	A	GP	Anchorage	200	22F	12.0		89,052	0	0	47,359	136,411	131,637
04-8041	Accounting Clerk	FT	A	GP	Juneau	205	10C / D	12.0		0	0	0	0	0	0
04-8043	Economist II	FT	A	GP	Anchorage	200	18A / B	12.0		58,526	0	0	36,888	95,414	95,414
04-8044	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		75,446	0	0	42,692	118,138	118,138
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	400	25Q / R	12.0		155,730	0	0	67,947	223,677	223,677
04-IN1501	College Intern II	NP	N	EE	Juneau	N05	9A	12.0		21,660	0	0	2,185	23,845	23,845
04-X015	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		168,005	0	0	70,785	238,790	238,790
04-X017	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		148,577	0	0	65,312	213,889	213,889
04-X018	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		0	0	0	0	0	0
04-X040	Commercial Analyst	FT	A	XE	Anchorage	N00	27	12.0		117,317	0	0	56,433	173,750	173,750
04-X045	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		149,076	0	0	65,453	214,529	214,529
08-2059	Accounting Tech III	FT	A	GP	Juneau	205	16C / D	12.0		56,656	0	0	36,247	92,903	92,903
08-2064	Tax Auditor I	FT	A	GP	Anchorage	400	16A / B	12.0		50,629	0	0	34,180	84,809	84,809
08-2075	Revenue Audit Supvr I	FT	A	SS	Juneau	405	24M / N	12.0		131,822	0	0	60,736	192,558	28,884
08-2077	Investigator IV	FT	A	SS	Anchorage	200	20F / J	12.0		81,560	0	0	44,313	125,873	125,873
08-2078	Investigator III	FT	A	GP	Anchorage	200	18G / J	12.0		72,732	0	0	41,761	114,493	114,493

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2017 Governor (12995)
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	UGF Amount
		Total Positions	New	Deleted										Total Salary Costs:	9,009,799
														Total COLA:	0
														Total Premium Pay:	0
														Total Benefits:	4,940,991
														Total Pre-Vacancy:	13,950,790
														Minus Vacancy Adjustment of 6.46%:	(901,614)
														Total Post-Vacancy:	13,049,176
														Plus Lump Sum Premium Pay:	3,024
														Personal Services Line 100:	13,052,200
	Total Component Months:	1,356.0													

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	13,019,358	12,177,941	93.32%
1005 General Fund/Program Receipts	116,522	108,991	0.84%
1061 Capital Improvement Project Receipts	632,919	592,015	4.54%
1105 Alaska Permanent Fund Corporation Receipts	93,605	87,556	0.67%
1108 Statutory Designated Program Receipts	88,385	82,673	0.63%
Total PCN Funding:	13,950,790	13,049,176	100.00%

Lump Sum Funding Sources:	Amount	Percent
1108 General Fund Receipts	3,024	100.00%
Total Lump Sum Funding:	3,024	100.00%

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

Line Item Detail
Department of Revenue
Travel

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

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
72000	Travel		93.9	125.0	125.0
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
72000 Travel Detail Totals			93.9	125.0	125.0
72110	Employee Travel (Instate)	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	51.6	90.0	90.0
72120	Nonemployee Travel (Instate Travel)	Non-Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	1.1	0.0	0.0
72410	Employee Travel (Out of state)	Non-Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	41.1	30.0	30.0
72700	Moving Costs	Move costs	0.0	3.0	3.0
72930	Cash Advance Fee	Cash advance fees for travelers	0.1	2.0	2.0

Line Item Detail
Department of Revenue
Services

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

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor	
73000	Services		3,069.2	2,069.6	2,046.5	
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor	
73000 Services Detail Totals			3,069.2	2,069.6	2,046.5	
73025	Education Services	Training, conferences, memberships, and employee tuition	180.2	175.0	160.0	
73050	Financial Services	Accounting, auditing, management/consulting services	257.6	100.0	50.0	
73150	Information Technlgy	IT training, consulting, software licensing, software maintenance, and IT equipment leases	78.1	70.0	70.0	
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	6.0	5.0	5.0	
73175	Health Services	Ergonomic assessments	0.9	1.0	1.0	
73225	Delivery Services	Delivery and courier services	7.0	8.0	8.0	
73450	Advertising & Promos	Advertising of legal notices for regulations and public hearings	3.4	5.0	5.0	
73525	Utilities	Records disposal	1.8	2.0	2.0	
73650	Struc/Infstruct/Land	Repairs/maintenance of structures or infrastructure	57.5	20.0	20.0	
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	25.5	25.0	25.0	
73750	Other Services (Non IA Svcs)	Professional management and consulting services; printing and copying services	53.7	60.0	75.0	
73805	IT-Non-Telecommunication	Admin	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, maintenance fee for Symantec antivirus, and VPN)	82.8	109.0	109.0
73806	IT-Telecommunication	Admin	ETS chargeback for telecommunications EPR, phone lines and service requests	201.1	188.2	188.2
73809	Mail	Admin	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	22.9	14.0	14.0
73810	Human Resources	Admin	Human resource and payroll services provided by the Division of Personnel	78.5	83.5	83.5

Line Item Detail
Department of Revenue
Services

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

Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor	
73000 Services Detail Totals			3,069.2	2,069.6	2,046.5	
73811	Building Leases	Admin	Cost of space in state-owned facilities	302.6	315.4	315.4
73812	Legal	Law	Legal services provided by the Department of Law	153.2	112.1	112.1
73815	Financial		Risk Management	2.6	1.5	1.5
73815	Financial	Admin	Division of Finance IRIS and AKPAY	5.2	5.4	5.4
73816	ADA Compliance	Labor	ADA compliance	0.7	1.3	1.3
73818	Training (Services-IA Svcs)	Admin	Training provided by state agencies – General Services and Finance training for procurement and fiscal	0.0	0.4	0.4
73819	Commission Sales (IA Svcs)	Admin	State Travel Office fees	0.9	1.2	1.2
73821	Hearing/Mediation (IA Svcs)	Admin	Office of Administrative hearing officers for State Assessment Review Board	61.2	15.6	15.6
73827	Safety (IA Svcs)	Admin	Building security services	3.8	3.1	3.1
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO	Commissioner's Office support services	250.5	226.0	226.0
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	484.2	319.0	345.9
73979	Mgmt/Consulting (IA Svcs)	Revenue-CIU	Investigative services provided by Criminal Investigations Unit	747.3	202.9	202.9

Line Item Detail
Department of Revenue
Commodities

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

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
74000	Commodities		184.5	110.0	110.0
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
74000 Commodities Detail Totals			184.5	110.0	110.0
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	177.2	110.0	110.0
74480	Household & Instit.	Institutional supplies	7.3	0.0	0.0

Line Item Detail
Department of Revenue
Capital Outlay

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

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
75000	Capital Outlay		181.2	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
75000 Capital Outlay Detail Totals			181.2	0.0	0.0
75480	Capital Lease Paymts	Capital lease payments for Universal Space Standards furniture	181.2	0.0	0.0

Unrestricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description			FY2015 Actuals	FY2016 Management Plan	FY2017 Governor	
51060	General Fund Program Receipts			1,791.5	0.0	0.0	
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51060	GF Program Receipts Cigarette fire safety receipts		4203120	11100	23.3	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 Gaming receipts collected in excess of GF/Program receipt authority are deposited to the general fund.		4205000	11100	1,768.2	0.0	0.0

Unrestricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description				FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
68515	Unrestricted Fund				2.7	0.0	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
66190	Py Reimburse Recvry prior year recovery (credit and/or student tuition reimbursement for separated employees)				2.7	0.0	0.0

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51060	General Fund Program Receipts	754.5	765.5	765.5

Detail Information					FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund			
54160	Gaming Fees & Taxes		4205000	11100	754.5	765.5	765.5
	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						

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description				FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51063	Statutory Designated Program Receipts				0.0	138.3	138.3
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51063	Stat Desig Prog Rec Reimbursements by a municipality for the costs associated with selling a municipality's tax stamp and collecting the municipality's cigarette tax revenue.				0.0	138.3	138.3

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description				FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51200	Capital Improvement Project Receipts				638.2	945.8	945.8
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
59041	CIP Receipts from Revenue CIP Receipts from capital Tax Revenue Management System project		4207200	11100	542.8	850.4	850.4
59240	CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor	Program Development	4207120	11100	95.4	95.4	95.4

Restricted Revenue Detail
Department of Revenue

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

Master Account	Revenue Description	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51373	Permanent Fund Earnings Reserve Account	91.7	93.6	93.6

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
51373	Permanent Fund Earnings		4201000	11100	91.7	93.6	93.6
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.							

Interagency Services
Department of Revenue

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

Expenditure Account		Service Description	Service Type	Servicing Agency	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
73805	IT-Non-Telecommunication	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, maintenance fee for Symantec antivirus, and VPN	Inter-dept	Admin	82.8	109.0	109.0
73805 IT-Non-Telecommunication subtotal:					82.8	109.0	109.0
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR, phone lines and service requests	Inter-dept	Admin	201.1	188.2	188.2
73806 IT-Telecommunication subtotal:					201.1	188.2	188.2
73809	Mail	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	22.9	14.0	14.0
73809 Mail subtotal:					22.9	14.0	14.0
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	78.5	83.5	83.5
73810 Human Resources subtotal:					78.5	83.5	83.5
73811	Building Leases	Cost of space in state-owned facilities	Inter-dept	Admin	302.6	315.4	315.4
73811 Building Leases subtotal:					302.6	315.4	315.4
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	153.2	112.1	112.1
73812 Legal subtotal:					153.2	112.1	112.1
73815	Financial	Risk Management	Inter-dept		2.6	1.5	1.5
73815	Financial	Division of Finance IRIS and AKPAY	Inter-dept	Admin	5.2	5.4	5.4
73815 Financial subtotal:					7.8	6.9	6.9
73816	ADA Compliance	ADA compliance	Inter-dept	Labor	0.7	1.3	1.3
73816 ADA Compliance subtotal:					0.7	1.3	1.3
73818	Training (Services-IA Svcs)	Training provided by state agencies – General Services and Finance training for procurement and fiscal	Inter-dept	Admin	0.0	0.4	0.4
73818 Training (Services-IA Svcs) subtotal:					0.0	0.4	0.4
73819	Commission Sales (IA Svcs)	State Travel Office fees	Inter-dept	Admin	0.9	1.2	1.2
73819 Commission Sales (IA Svcs) subtotal:					0.9	1.2	1.2
73821	Hearing/Mediation (IA Svcs)	Office of Administrative hearing officers for State Assessment Review Board	Inter-dept	Admin	61.2	15.6	15.6
73821 Hearing/Mediation (IA Svcs) subtotal:					61.2	15.6	15.6
73827	Safety (IA Svcs)	Building security services	Inter-dept	Admin	3.8	3.1	3.1
73827 Safety (IA Svcs) subtotal:					3.8	3.1	3.1
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office support services	Intra-dept	Revenue-CO	250.5	226.0	226.0
73979	Mgmt/Consulting (IA Svcs)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	Intra-dept	Revenue-ASD	484.2	319.0	345.9
73979	Mgmt/Consulting (IA Svcs)	Investigative services provided by Criminal Investigations Unit	Intra-dept	Revenue-CIU	747.3	202.9	202.9

