

**2026 Legislature - Operating Budget
Transaction Compare - HCS3 Structure
Between HCS2 and HCS3**

Numbers and Language Differences

Agency: Department of Commerce, Community and Economic Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Community and Regional Affairs													
Community and Regional Affairs													
L Grant to the Arctic Winter Games from Arctic Winter Games Trust Fund	HCS2	IncM	10.0	0.0	0.0	0.0	0.0	0.0	10.0	0.0	0	0	0
1277 ArcticWG (DGF)			10.0										
L Grant to the Arctic Winter Games from Arctic Winter Games Trust Fund	HCS3	IncM	9.5	0.0	0.0	0.0	0.0	0.0	9.5	0.0	0	0	0
1277 ArcticWG (DGF)			9.5										
L Proceeds of NRA License Plate to Alaska SCTP for Youth Shooting Programs	HCS3	IncM	7.4	0.0	0.0	0.0	0.0	0.0	7.4	0.0	0	0	0
1234 LicPlates (DGF)			7.4										
* Allocation Difference *			6.9	0.0	0.0	0.0	0.0	0.0	6.9	0.0	0	0	0
** Appropriation Difference **			6.9	0.0	0.0	0.0	0.0	0.0	6.9	0.0	0	0	0
Corporations, Business and Professional Licensing													
Corporations, Business and Professional Licensing													
Reverse Fund Change for Professional License Investigations	HCS3	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-2,100.0										
1156 Rcpt Svcs (DGF)			2,100.0										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Alaska Industrial Development and Export Authority													
Alaska Industrial Development and Export Authority													
L AIDEA Corporate Receipts Appropriated to AIDEA Funds	HCS3	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1102 AIDEA Rcpt (Other)			0.0										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			6.9	0.0	0.0	0.0	0.0	0.0	6.9	0.0	0	0	0

**2026 Legislature - Operating Budget
Transaction Compare - HCS3 Structure
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**Numbers and Language
Differences**

Agency: Department of Corrections

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Population Management													
Recruitment and Retention													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	SalAdj	14.3	14.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			14.3										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	SalAdj	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			3.0										
* Allocation Difference *			17.3	17.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Correctional Academy													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	SalAdj	37.9	37.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			37.9										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	SalAdj	8.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			8.0										
* Allocation Difference *			45.9	45.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Inmate Transportation													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	SalAdj	109.5	109.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			109.5										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	SalAdj	23.0	23.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			23.0										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	SalAdj	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.1										
* Allocation Difference *			132.6	132.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Anchorage Correctional Complex													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	SalAdj	1,126.0	1,126.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			178.2										
1004 Gen Fund (UGF)			908.0										
1005 GF/Prgm (DGF)			39.8										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	SalAdj	236.4	236.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			37.4										
1004 Gen Fund (UGF)			190.7										
1005 GF/Prgm (DGF)			8.3										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	SalAdj	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			0.1										
1004 Gen Fund (UGF)			0.5										

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Agency: Department of Corrections

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Population Management (continued)													
Anchorage Correctional Complex (continued)													
* Allocation Difference *			1,363.0	1,363.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Anvil Mountain Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	267.3	267.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			267.3										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	55.8	55.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			55.8										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	Sa1Adj	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.1										
* Allocation Difference *			323.2	323.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Combined Hiland Mountain Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	568.4	568.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			568.4										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	119.4	119.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			119.4										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	Sa1Adj	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.3										
* Allocation Difference *			688.1	688.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Fairbanks Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	468.4	468.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			468.4										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	98.4	98.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			98.4										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	Sa1Adj	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.2										
* Allocation Difference *			567.0	567.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Goose Creek Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	1,516.0	1,516.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			1,516.0										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	318.3	318.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

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Agency: Department of Corrections

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Population Management (continued)													
Goose Creek Correctional Center (continued)													
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026 (continued)													
			318.3										
	HCS3	Sa1Adj	0.8	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			0.8										
			1,835.1	1,835.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *													
Ketchikan Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026													
	HCS3	Sa1Adj	177.9	177.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			177.9										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026													
	HCS3	Sa1Adj	37.4	37.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			37.4										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027													
	HCS3	Sa1Adj	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			0.1										
			215.4	215.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *													
Lemon Creek Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026													
	HCS3	Sa1Adj	365.2	365.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			365.2										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026													
	HCS3	Sa1Adj	76.7	76.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			76.7										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027													
	HCS3	Sa1Adj	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			0.2										
			442.1	442.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *													
Matanuska-Susitna Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026													
	HCS3	Sa1Adj	274.1	274.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			274.1										
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026													
	HCS3	Sa1Adj	57.6	57.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			57.6										
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027													
	HCS3	Sa1Adj	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			0.1										

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Agency: Department of Corrections

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Population Management (continued)													
Matanuska-Susitna Correctional Center (continued)													
* Allocation Difference *			331.8	331.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Palmer Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	511.9	511.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 511.9													
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	107.5	107.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 107.5													
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	Sa1Adj	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 0.3													
* Allocation Difference *			619.7	619.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Spring Creek Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	811.8	811.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 811.8													
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	170.5	170.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 170.5													
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	Sa1Adj	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 0.4													
* Allocation Difference *			982.7	982.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Wildwood Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	547.3	547.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 547.3													
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	114.9	114.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 114.9													
GA 3/13 ACOA One Percent Cost of Living Adjustment Effective June 30, 2027	HCS3	Sa1Adj	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 0.3													
* Allocation Difference *			662.5	662.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Yukon-Kuskokwim Correctional Center													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026	HCS3	Sa1Adj	356.8	356.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) 356.8													
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026	HCS3	Sa1Adj	74.9	74.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: Department of Corrections

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Population Management (continued)													
Yukon-Kuskokwim Correctional Center (continued)													
GA 3/13 ACOA Two Percent Cost of Living Adjustment Effective December 31, 2026 (continued)													
			74.9										
				0.2	0.2	0.0	0.0	0.0	0.0	0.0	0	0	0
			0.2										
			431.9	431.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *													
Point MacKenzie Correctional Farm													
GA 3/13 ACOA Five Percent Cost of Living Adjustment Effective July 1, 2026													
			143.3										
				143.3	143.3	0.0	0.0	0.0	0.0	0.0	0	0	0
			30.1										
				30.1	30.1	0.0	0.0	0.0	0.0	0.0	0	0	0
			0.1										
				0.1	0.1	0.0	0.0	0.0	0.0	0.0	0	0	0
			173.5	173.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			8,831.8	8,831.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			8,831.8	8,831.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: Department of Education and Early Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
K-12 Aid to School Districts													
Foundation Program													
L FY2027 Estimated Foundation Program Expenditures from Public Education Fund	HCS2	MisAdj	1,271,451.5	0.0	0.0	0.0	0.0	0.0	1,271,451.5	0.0	0	0	0
1004 Gen Fund (UGF)			1,233,953.1										
1066 Pub School (Other)			37,498.4										
L FY2027 Estimated Foundation Program Expenditures from Public Education Fund with PSTF Correction	HCS3	MisAdj	1,271,451.5	0.0	0.0	0.0	0.0	0.0	1,271,451.5	0.0	0	0	0
1004 Gen Fund (UGF)			1,234,801.9										
1066 Pub School (Other)			36,649.6										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Additional Foundation Funding													
L Sum Certain Additional Foundation Funding Contingent on Failure of All Bills Modifying the Base Student Allocation	HCS3	Cntngt	158,599.8	0.0	0.0	0.0	0.0	0.0	158,599.8	0.0	0	0	0
1004 Gen Fund (UGF)			158,599.8										
* Allocation Difference *			158,599.8	0.0	0.0	0.0	0.0	0.0	158,599.8	0.0	0	0	0
** Appropriation Difference **			158,599.8	0.0	0.0	0.0	0.0	0.0	158,599.8	0.0	0	0	0
Education Support and Admin Services													
Teacher Certification													
Reverse: Add Funding for Alaska Council of School Administrators Contract for AK Educator Retention & Recruitment Center	HCS3	Dec	-490.0	0.0	0.0	-490.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-490.0			-490.0							
* Allocation Difference *			-490.0	0.0	0.0	-490.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			-490.0	0.0	0.0	-490.0	0.0	0.0	0.0	0.0	0	0	0
Alaska State Council on the Arts													
Alaska State Council on the Arts													
L FY2027 Celebrating the Arts License Plates Fees for Administering License Plates Program	HCS2	IncM	80.0	0.0	0.0	0.0	0.0	0.0	80.0	0.0	0	0	0
1234 LicPlates (DGF)			80.0										
L FY2027 Celebrating the Arts License Plates Fees for ASCA Programs	HCS3	IncM	80.0	0.0	0.0	0.0	0.0	0.0	80.0	0.0	0	0	0
1234 LicPlates (DGF)			80.0										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			158,109.8	0.0	0.0	-490.0	0.0	0.0	158,599.8	0.0	0	0	0

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Numbers and Language Differences

Agency: Department of Family and Community Services

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Pioneer Homes													
Alaska Pioneer Homes Payment Assistance													
GA 3/13 Increase Payment Assistance to Align with Resident Needs	HCS3	Inc	5,300.0	0.0	0.0	0.0	0.0	0.0	5,300.0	0.0	0	0	0
1004 Gen Fund (UGF)			5,300.0										
* Allocation Difference *			5,300.0	0.0	0.0	0.0	0.0	0.0	5,300.0	0.0	0	0	0
Pioneer Homes													
L Alaska Pioneer Homes Pharmacy Operations	HCS2	IncM	3,000.0	937.8	0.0	2,062.2	0.0	0.0	0.0	0.0	0	0	0
1108 Stat Desig (Other)			3,000.0										
Move Alaska Pioneers' Home Pharmacy Operations to Numbers	HCS3	Inc	4,000.0	937.8	0.0	3,062.2	0.0	0.0	0.0	0.0	0	0	0
1108 Stat Desig (Other)			4,000.0										
* Allocation Difference *			1,000.0	0.0	0.0	1,000.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			6,300.0	0.0	0.0	1,000.0	0.0	0.0	5,300.0	0.0	0	0	0
Children's Services													
Front Line Social Workers													
Intent Language	HCS2	Wordage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Appropriation-Level Intent Language for the Office of Children's Services	HCS2	Wordage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Intent Language	HCS2	Wordage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			6,300.0	0.0	0.0	1,000.0	0.0	0.0	5,300.0	0.0	0	0	0

**2026 Legislature - Operating Budget
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**Numbers and Language
Differences**

Agency: Department of Health

Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Public Assistance												
Child Care Benefits												
Early Education Discretionary Funds for Workforce Recruitment and Retention	HCS3	Inc	7,500.0	0.0	0.0	0.0	0.0	7,500.0	0.0	0	0	0
1004 Gen Fund (UGF)			7,500.0									
* Allocation Difference *			7,500.0	0.0	0.0	0.0	0.0	7,500.0	0.0	0	0	0
** Appropriation Difference **			7,500.0	0.0	0.0	0.0	0.0	7,500.0	0.0	0	0	0
Senior Benefits Payment Program												
Senior Benefits Payment Program												
GA 3/13 Increase Funding to Maintain Full Payments in the Senior Benefits Payment Program	HCS3	Inc	1,381.9	0.0	0.0	0.0	0.0	1,381.9	0.0	0	0	0
1004 Gen Fund (UGF)			1,381.9									
* Allocation Difference *			1,381.9	0.0	0.0	0.0	0.0	1,381.9	0.0	0	0	0
** Appropriation Difference **			1,381.9	0.0	0.0	0.0	0.0	1,381.9	0.0	0	0	0
Medicaid Services												
Medicaid Services												
Intent Language	HCS2	Wordage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Increase Funding and Authority to Partially Implement Guidehouse Recommendations for Direct Support Professionals Rates	HCS3	Inc	11,269.1	0.0	0.0	0.0	0.0	11,269.1	0.0	0	0	0
1002 Fed Rcpts (Fed)			6,143.6									
1003 GF/Match (UGF)			5,125.5									
* Allocation Difference *			11,269.1	0.0	0.0	0.0	0.0	11,269.1	0.0	0	0	0
** Appropriation Difference **			11,269.1	0.0	0.0	0.0	0.0	11,269.1	0.0	0	0	0
Health Innovation and Transformation												
Health Innovation and Transformation												
L GA Rural Health Transformation (FY27-FY29)	HCS3	MultiYr	272,175.0	0.0	0.0	72,175.0	0.0	200,000.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			272,175.0									
* Allocation Difference *			272,175.0	0.0	0.0	72,175.0	0.0	200,000.0	0.0	0	0	0
** Appropriation Difference **			272,175.0	0.0	0.0	72,175.0	0.0	200,000.0	0.0	0	0	0
*** Agency Difference ***			292,326.0	0.0	0.0	72,175.0	0.0	220,151.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: Department of Labor and Workforce Development

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Commissioner and Administrative Services													
Commissioner's Office													
Restore Filled Special Assistant 2 Position in Juneau	HCS3	Inc	218.7	218.7	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
1007 I/A Rcpts (Other)			218.7										
* Allocation Difference *			218.7	218.7	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Workforce Investment Board													
L State Training and Employment Program Appropriation with GF Backstop	HCS3	Inc	6,930.8	0.0	0.0	0.0	0.0	0.0	6,930.8	0.0	0	0	0
1004 Gen Fund (UGF)			245.8										
1054 STEP (DGF)			6,685.0										
* Allocation Difference *			6,930.8	0.0	0.0	0.0	0.0	0.0	6,930.8	0.0	0	0	0
Office of Citizenship Assistance													
Replace State Training and Employment Program Funds with Unrestricted General Funds to Maintain Operations of the Office	HCS3	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			478.9										
1054 STEP (DGF)			-478.9										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			7,149.5	218.7	0.0	0.0	0.0	0.0	6,930.8	0.0	1	0	0
Employment and Training Services													
Workforce Services													
L State Training and Employment Program Appropriation with GF Backstop for Estimates	HCS3	Inc	1,732.7	0.0	0.0	0.0	0.0	0.0	1,732.7	0.0	0	0	0
1004 Gen Fund (UGF)			61.4										
1054 STEP (DGF)			1,671.3										
Add Funding for Alaska Council of School Administrators Contract for Alaska Educator Retention and Recruitment Center	HCS3	Inc	490.0	0.0	0.0	490.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			490.0										
* Allocation Difference *			2,222.7	0.0	0.0	490.0	0.0	0.0	1,732.7	0.0	0	0	0
** Appropriation Difference **			2,222.7	0.0	0.0	490.0	0.0	0.0	1,732.7	0.0	0	0	0
Vocational Rehabilitation													
Client Services													
GA 3/13 Vocational Rehabilitation Classification Study Implementation	HCS3	Inc	617.1	617.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			448.5										
1003 GF/Match (UGF)			168.6										
* Allocation Difference *			617.1	617.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			617.1	617.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**2026 Legislature - Operating Budget
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**Numbers and Language
Differences**

Agency: Department of Labor and Workforce Development

	<u>Column</u>	<u>Trans Type</u>	<u>Total Expenditure</u>	<u>Personal Services</u>	<u>Travel</u>	<u>Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Grants</u>	<u>Misc</u>	<u>PFT</u>	<u>PPT</u>	<u>TMP</u>
Alaska Vocational Technical Center													
Alaska Vocational Technical Center													
Replace Unrestricted General Funds with State Training and Employment Program Funds	HCS3	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-478.9										
1054 STEP (DGF)			478.9										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			9,989.3	835.8	0.0	490.0	0.0	0.0	8,663.5	0.0	1	0	0

**2026 Legislature - Operating Budget
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**Numbers and Language
Differences**

Agency: Department of Law

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Criminal Division													
First Judicial District													
	HCS3	Inc	132.5	0.0	26.5	106.0	0.0	0.0	0.0	0.0	0	0	0
			132.5	0.0	26.5	106.0	0.0	0.0	0.0	0.0	0	0	0
Second Judicial District													
	HCS3	Inc	104.5	0.0	20.9	83.6	0.0	0.0	0.0	0.0	0	0	0
			104.5	0.0	20.9	83.6	0.0	0.0	0.0	0.0	0	0	0
Third Judicial District: Anchorage													
	HCS3	Inc	487.8	0.0	97.6	390.2	0.0	0.0	0.0	0.0	0	0	0
			487.8	0.0	97.6	390.2	0.0	0.0	0.0	0.0	0	0	0
Third Judicial District: Outside Anchorage													
	HCS3	Inc	348.4	0.0	69.7	278.7	0.0	0.0	0.0	0.0	0	0	0
			348.4	0.0	69.7	278.7	0.0	0.0	0.0	0.0	0	0	0
Fourth Judicial District													
	HCS3	Inc	341.5	0.0	68.3	273.2	0.0	0.0	0.0	0.0	0	0	0
			341.5	0.0	68.3	273.2	0.0	0.0	0.0	0.0	0	0	0
Criminal Justice Litigation													
	HCS3	Inc	188.1	0.0	37.6	150.5	0.0	0.0	0.0	0.0	0	0	0
			188.1	0.0	37.6	150.5	0.0	0.0	0.0	0.0	0	0	0
Criminal Appeals/Special Litigation													
	HCS3	Inc	397.2	0.0	79.4	317.8	0.0	0.0	0.0	0.0	0	0	0
			397.2	0.0	79.4	317.8	0.0	0.0	0.0	0.0	0	0	0
			2,000.0	0.0	400.0	1,600.0	0.0	0.0	0.0	0.0	0	0	0
			2,000.0	0.0	400.0	1,600.0	0.0	0.0	0.0	0.0	0	0	0

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Numbers and Language Differences

Agency: Department of Natural Resources

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Agriculture													
Commissioner's Office													
LFD Adjust: Technical Adjustment to Correct for Transfer Erroneously Included in HCS2	HCS3	MisAdj	-25.7	0.0	0.0	-25.7	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			-1.3										
1004 Gen Fund (UGF)			-14.3										
1005 GF/Prgm (DGF)			-10.1										
Transfer Authority from Services to Personal Services for Anticipated Expenditures	HCS2	LIT	0.0	25.7	0.0	-25.7	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			-25.7	-25.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			-25.7	-25.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			-25.7	-25.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**2026 Legislature - Operating Budget
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**Numbers and Language
Differences**

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury													
Alaska Retirement Management Board Custody and Management Fees													
L External Management Profit Sharing Fees	HCS3	Inc	13,600.0	0.0	0.0	13,600.0	0.0	0.0	0.0	0.0	0	0	0
1017 Group Ben (Other)			6,736.1										
1029 PERS Trust (Other)			4,490.7										
1034 Teach Ret (Other)			2,278.0										
1042 Jud Retire (Other)			81.6										
1045 Nat Guard (Other)			13.6										
* Allocation Difference *			13,600.0	0.0	0.0	13,600.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			13,600.0	0.0	0.0	13,600.0	0.0	0.0	0.0	0.0	0	0	0
Alaska Housing Finance Corporation													
Alaska Sustainable Energy Corporation													
Provide Full Funding for Program Assistant Position Partially Funded in FY26	HCS3	Inc	54.2	54.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			54.2										
* Allocation Difference *			54.2	54.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			54.2	54.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Alaska Permanent Fund Corporation Investment Management Fees													
APFC Investment Management Fees													
L MH Trust Share of APFC Costs Is Estimated to Be \$1.8 Million; PCE Share Is Estimated to Be \$2.4 Million	HCS3	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Investment Management and Performance Incentive Fees Paid from Investments													
L Investment Management and Performance Incentive Fees Paid From Investments Are Estimated to Be \$734.9 Million	HCS3	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			13,654.2	54.2	0.0	13,600.0	0.0	0.0	0.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: University of Alaska

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
University of Alaska													
Budget Reductions/Additions - Systemwide													
GA 3/13 Fairbanks Firefighter Union Local 1324 Compensation Increase	HCS3	Sa1Adj	63.0	63.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			12.8										
1048 Univ Rcpt (DGF)			0.6										
1108 Stat Desig (Other)			49.6										
GA 3/13 Alaska Higher Education Crafts and Trades Local 6070 Compensation Increase	HCS3	Sa1Adj	937.2	937.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts (Fed)			10.4										
1004 Gen Fund (UGF)			747.3										
1048 Univ Rcpt (DGF)			169.4										
1108 Stat Desig (Other)			10.1										
Change UGF to University Receipts for a Portion of FY2027 Salary Adjustments to Match Board of Regents Request	HCS3	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-2,884.9										
1048 Univ Rcpt (DGF)			2,884.9										
* Allocation Difference *			1,000.2	1,000.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			1,000.2	1,000.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			1,000.2	1,000.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**2026 Legislature - Operating Budget
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**Numbers and Language
Differences**

Agency: Judiciary

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Commission on Judicial Conduct													
Commission on Judicial Conduct													
L Restore FY2027 Special Counsel Costs Related to Unanticipated Investigations, ETB \$0, NTE \$75.0	HCS2	IncM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.0										
L Restore FY2027 Special Counsel Costs Related to Unanticipated Investigations, NTE \$75.0	HCS3	IncM	75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			75.0										
* Allocation Difference *			75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: Legislature

	<u>Column</u>	<u>Trans Type</u>	<u>Total Expenditure</u>	<u>Personal Services</u>	<u>Travel</u>	<u>Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Grants</u>	<u>Misc</u>	<u>PFT</u>	<u>PPT</u>	<u>TMP</u>
Legislative Council													
Security Services													
Grant for Security Improvements from National Conference of State Legislature's Legislator Security Fund	HCS3	IncOTI	15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0	0	0
1108 Stat Desig (Other)			15.0										
* Allocation Difference *			15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: Debt Service

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Revenue Bonds													
International Airport Revenue Bonds IARF													
L FY2027 Amount Necessary if Investment Earnings are Insufficient to Meet Federal Liability 1027 IntAirport (Other)	HCS3	Inc	100.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	0	0	0
L FY2027 Amount Necessary for Arbitrage Rebate on International Airports Revenue Bonds 1027 IntAirport (Other)	HCS3	Inc	1,500.0	0.0	0.0	0.0	0.0	0.0	0.0	1,500.0	0	0	0
			1,600.0	0.0	0.0	0.0	0.0	0.0	0.0	1,600.0	0	0	0
* Allocation Difference *													
** Appropriation Difference **			1,600.0	0.0	0.0	0.0	0.0	0.0	0.0	1,600.0	0	0	0
School Debt Reimbursement													
School Debt Reimbursement													
L FY2027 75% of State Aid for Costs of School Construction 1004 Gen Fund (UGF) 21,735.0 1030 School Fnd (DGF) 9,500.0	HCS2	IncM	31,235.0	0.0	0.0	0.0	0.0	0.0	31,235.0	0.0	0	0	0
L FY2027 Full Estimated Amount of State Aid for Costs of School Construction 1004 Gen Fund (UGF) 32,036.6 1030 School Fnd (DGF) 9,600.0	HCS3	Inc	41,636.6	0.0	0.0	0.0	0.0	0.0	41,636.6	0.0	0	0	0
			10,401.6	0.0	0.0	0.0	0.0	0.0	10,401.6	0.0	0	0	0
* Allocation Difference *													
** Appropriation Difference **			10,401.6	0.0	0.0	0.0	0.0	0.0	10,401.6	0.0	0	0	0
*** Agency Difference ***			12,001.6	0.0	0.0	0.0	0.0	0.0	10,401.6	1,600.0	0	0	0

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**Numbers and Language
Differences**

Agency: Special Appropriations

	<u>Column</u>	<u>Trans Type</u>	<u>Total Expenditure</u>	<u>Personal Services</u>	<u>Travel</u>	<u>Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Grants</u>	<u>Misc</u>	<u>PFT</u>	<u>PPT</u>	<u>TMP</u>
Miscellaneous Language Items													
Miscellaneous Language Items													
L Bonuses for Certain Employees of the Executive Branch	HCS3	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
L RPL Language Excluding Appropriations to AGDC Payments	HCS3	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

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**Numbers and Language
Differences**

Agency: Fund Capitalization

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
No Further Appropriation Required													
Community Assistance Fund													
L FY2027 Community Assistance Fund Deposit for \$20.0 Million Distribution	HCS2	IncM	20,000.0	0.0	0.0	0.0	0.0	0.0	0.0	20,000.0	0	0	0
1004 Gen Fund (UGF)			5,978.0										
1169 PCE Endow (DGF)			14,022.0										
L Additional Payment to Community Assistance Recipients	HCS3	Inc	10,000.0	0.0	0.0	0.0	0.0	0.0	10,000.0	0.0	0	0	0
1004 Gen Fund (UGF)			10,000.0										
L FY2027 Community Assistance Fund Deposit for \$20.0 Million Distribution with Fund Source Adjustments	HCS3	IncM	20,000.0	0.0	0.0	0.0	0.0	0.0	0.0	20,000.0	0	0	0
1004 Gen Fund (UGF)			7,633.8										
1169 PCE Endow (DGF)			12,366.2										
* Allocation Difference *			10,000.0	0.0	0.0	0.0	0.0	0.0	10,000.0	0.0	0	0	0
Disaster Relief Fund													
L FY2027 Disaster Relief Fund Deposit Matching FY2026	HCS2	IncM	22,044.8	0.0	0.0	0.0	0.0	0.0	0.0	22,044.8	0	0	0
1002 Fed Rcpts (Fed)			9,000.0										
1004 Gen Fund (UGF)			13,044.8										
L FY2027 Disaster Relief Fund Deposit Based on Average Costs Including FY26	HCS3	Inc	47,800.0	0.0	0.0	0.0	0.0	0.0	0.0	47,800.0	0	0	0
1002 Fed Rcpts (Fed)			9,000.0										
1004 Gen Fund (UGF)			38,800.0										
* Allocation Difference *			25,755.2	0.0	0.0	0.0	0.0	0.0	0.0	25,755.2	0	0	0
Fire Suppression Fund (AS 41.15.210)													
L FY2027 Fire Suppression Fund Deposit- General Fund	HCS2	IncM	47,482.7	0.0	0.0	0.0	0.0	0.0	0.0	47,482.7	0	0	0
1004 Gen Fund (UGF)			47,482.7										
L FY2027 Fire Suppression Fund General Fund Deposit Based on FY21-25 Average Costs	HCS3	Inc	60,600.0	0.0	0.0	0.0	0.0	0.0	0.0	60,600.0	0	0	0
1004 Gen Fund (UGF)			60,600.0										
* Allocation Difference *			13,117.3	0.0	0.0	0.0	0.0	0.0	0.0	13,117.3	0	0	0
Public Education Fund													
L FY2027 Deposit for Estimated Foundation Program Expenditures	HCS2	IncM	1,271,451.4	0.0	0.0	0.0	0.0	0.0	1,271,451.4	0.0	0	0	0
1004 Gen Fund (UGF)			1,233,953.1										
1066 Pub School (Other)			37,498.3										
L FY2027 Tracking Estimated Draw for Foundation Program Expenditures	HCS2	MisAdj	-1,271,451.4	0.0	0.0	0.0	0.0	0.0	-1,271,451.4	0.0	0	0	0
1004 Gen Fund (UGF)			-1,233,953.1										
1066 Pub School (Other)			-37,498.3										

**2026 Legislature - Operating Budget
Transaction Compare - HCS3 Structure
Between HCS2 and HCS3**

Numbers and Language Differences

Agency: Fund Capitalization

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
No Further Appropriation Required (continued)													
Public Education Fund (continued)													
L FY2027 Deposit for Estimated Foundation Program Expenditures with PSTF Adjustment	HCS3	IncM	1,271,451.5	0.0	0.0	0.0	0.0	0.0	1,271,451.5	0.0	0	0	0
1004 Gen Fund (UGF)			1,234,801.9										
1066 Pub School (Other)			36,649.6										
L FY2027 Draw for Estimated Foundation Program Expenditures with PSTF Adjustment	HCS3	MisAdj	-1,271,451.5	0.0	0.0	0.0	0.0	0.0	-1,271,451.5	0.0	0	0	0
1004 Gen Fund (UGF)			-1,234,801.9										
1066 Pub School (Other)			-36,649.6										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Regional Education Attendance Area School Fund 1222													
L FY2027 75% of REAA and Small Municipal School Funding	HCS2	IncM	14,702.3	0.0	0.0	0.0	0.0	0.0	0.0	14,702.3	0	0	0
1004 Gen Fund (UGF)			14,702.3										
L FY2027 REAA and Small Municipal School Funding	HCS3	Inc	19,603.0	0.0	0.0	0.0	0.0	0.0	0.0	19,603.0	0	0	0
1004 Gen Fund (UGF)			19,603.0										
* Allocation Difference *			4,900.7	0.0	0.0	0.0	0.0	0.0	0.0	4,900.7	0	0	0
** Appropriation Difference **			53,773.2	0.0	0.0	0.0	0.0	0.0	10,000.0	43,773.2	0	0	0
*** Agency Difference ***			53,773.2	0.0	0.0	0.0	0.0	0.0	10,000.0	43,773.2	0	0	0

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**Numbers and Language
Differences**

Agency: Permanent Fund

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Earnings Reserve Account													
Inflation Proofing to Principal													
L FY2027 Permanent Fund Inflation Proofing	HCS3	MisAdj	-1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-1,491,000.0	0	0	0
1041 PF ERA (UGF)			-1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-1,491,000.0	0	0	0
* Allocation Difference *			-1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-1,491,000.0	0	0	0
** Appropriation Difference **			-1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-1,491,000.0	0	0	0
Permanent Fund Principal													
Inflation Proofing from ERA													
L Permanent Fund Inflation Proofing	HCS3	Inc	1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	1,491,000.0	0	0	0
1041 PF ERA (UGF)			1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	1,491,000.0	0	0	0
* Allocation Difference *			1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	1,491,000.0	0	0	0
** Appropriation Difference **			1,491,000.0	0.0	0.0	0.0	0.0	0.0	0.0	1,491,000.0	0	0	0
*** Agency Difference ***			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

**2026 Legislature - Operating Budget
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**Numbers and Language
Differences**

Agency: Fund Transfers

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Undesignated Budget Reserves													
Statutory Budget Reserve Fund													
L Transfer \$50 Million from General Fund to Statutory Budget Reserve	HCS3	Inc	50,000.0	0.0	0.0	0.0	0.0	0.0	0.0	50,000.0	0	0	0
1004 Gen Fund (UGF)			50,000.0										
* Allocation Difference *			50,000.0	0.0	0.0	0.0	0.0	0.0	0.0	50,000.0	0	0	0
Railbelt Energy Fund													
L Transfer Railbelt Energy Fund for Amount Spent in Operating Budget	HCS3	MisAdj	-1,306.2	0.0	0.0	0.0	0.0	0.0	0.0	-1,306.2	0	0	0
1012 Rail Enrgy (UGF)			-1,306.2										
* Allocation Difference *			-1,306.2	0.0	0.0	0.0	0.0	0.0	0.0	-1,306.2	0	0	0
** Appropriation Difference **			48,693.8	0.0	0.0	0.0	0.0	0.0	0.0	48,693.8	0	0	0
Designated General Fund Transfers													
Alaska Higher Education Investment Fund 1226													
L Alaska Higher Education Investment Fund Deposit from WWAMI Repayments	HCS3	Inc	425.0	0.0	0.0	0.0	0.0	0.0	0.0	425.0	0	0	0
1005 GF/Prgm (DGF)			425.0										
* Allocation Difference *			425.0	0.0	0.0	0.0	0.0	0.0	0.0	425.0	0	0	0
Oil and Hazardous Substance Release Prevention Account													
L FY2027 Estimated Oil and Hazardous Substance Release Prevention Account Deposits	HCS3	Inc	15,268.3	0.0	0.0	0.0	0.0	0.0	0.0	15,268.3	0	0	0
1005 GF/Prgm (DGF)			1,528.3										
1272 FTDesigRev (DGF)			13,740.0										
L Transfer \$10.0 Million from Oil and Hazardous Substance Release Prevention Account to General Fund	HCS3	Lang	-10,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-10,000.0	0	0	0
1004 Gen Fund (UGF)			-10,000.0										
* Allocation Difference *			5,268.3	0.0	0.0	0.0	0.0	0.0	0.0	5,268.3	0	0	0
Oil and Hazardous Substance Release Response Account													
L FY2027 Estimated Oil and Hazardous Substance Release Response Account Deposits	HCS3	Inc	2,360.0	0.0	0.0	0.0	0.0	0.0	0.0	2,360.0	0	0	0
1005 GF/Prgm (DGF)			700.0										
1272 FTDesigRev (DGF)			1,660.0										
* Allocation Difference *			2,360.0	0.0	0.0	0.0	0.0	0.0	0.0	2,360.0	0	0	0
Renewable Energy Grant Fund 1210													
L Deposit to Renewable Energy Fund for Top Three Projects	HCS3	Inc	5,265.9	0.0	0.0	0.0	0.0	0.0	0.0	5,265.9	0	0	0
1004 Gen Fund (UGF)			5,265.9										
* Allocation Difference *			5,265.9	0.0	0.0	0.0	0.0	0.0	0.0	5,265.9	0	0	0
** Appropriation Difference **			13,319.2	0.0	0.0	0.0	0.0	0.0	0.0	13,319.2	0	0	0

**2026 Legislature - Operating Budget
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Between HCS2 and HCS3**

**Numbers and Language
Differences**

Agency: Fund Transfers

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Other Fund Transfers													
AIDEA Transfers													
L \$27.0 Million, Equal to 40.06% of AIDEA Statutory Net Income Appropriated to General Fund	HCS3	Lang	-10,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-10,000.0	0	0	0
1004 Gen Fund (UGF)			-10,000.0										
* Allocation Difference *			-10,000.0	0.0	0.0	0.0	0.0	0.0	0.0	-10,000.0	0	0	0
Group Health and Life Benefits Fund													
L FY2027 Amount Necessary to Maintain 1.5 Times Amount of Outstanding Claims in GHLB Fund, ETB \$10M	HCS2	IncM	10,000.0	0.0	0.0	0.0	0.0	0.0	0.0	10,000.0	0	0	0
1278 Reapprops (Other)			10,000.0										
L FY2027 Amount Necessary to Maintain 1.5 Times Amount of Outstanding Claims in GHLB Fund, ETB \$26.3m	HCS3	IncM	26,300.0	0.0	0.0	0.0	0.0	0.0	0.0	26,300.0	0	0	0
1278 Reapprops (Other)			26,300.0										
* Allocation Difference *			16,300.0	0.0	0.0	0.0	0.0	0.0	0.0	16,300.0	0	0	0
Unemployment Compensation Fund (AS 23.20.130)													
L Lapsing Balance of STEP and TVEP Appropriations Are Transferred to Unemployment Compensation Fund	HCS3	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1054 STEP (DGF)			0.0										
1151 VoTech Ed (DGF)			0.0										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			6,300.0	0.0	0.0	0.0	0.0	0.0	0.0	6,300.0	0	0	0
General Fund (Revenue)													
General Fund (Revenue)													
L AIDEA Dividend Appropriated to General Fund	HCS2	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1140 AIDEA Div (UGF)			0.0										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			68,313.0	0.0	0.0	0.0	0.0	0.0	0.0	68,313.0	0	0	0
**** All Agencies Difference ****			630,870.3	14,196.3	400.0	89,465.0	0.0	0.0	413,122.8	113,686.2	1	0	0