

## Attachment C

Line	Backup Page	Bill Section	Bill Page	Bill Line	Department	RDU	Component	Trans Type	Language	Change Record Title	Description	UGF Amount	DGF Amount	Other Amount	Fed Amount	Total Amount	PFT	PPT	NP	
1	1	1	4	29	Public Safety (12)	Alaska State Troopers (160)	AST Detachments (2325)	Dec	N	Technical Adjustment to Reduce Funding for Retention Initiative in Compliance with Tax Cuts and Jobs Act of 2017	Technical adjustment to correct the supplemental increment request and reduce the funding for Tax Cuts and Jobs Act of 2017 to align with the estimated amount of \$400.0. Article 12 within the bargaining agreement between the State of Alaska and the Public Safety Employees Association (PSEA) addresses assignments and transfers for its members, including transfers through a formal bid process or involuntary transfers. It is the obligation of the department to place enforcement personnel throughout the state to ensure public safety services are provided to the public. Therefore, remote transfers for a maximum assignment period of time are defined within the bargaining agreement as class 1 remote, class 2 remote, and remote alternative work period assignment. After members have fulfilled their maximum assignment period, they may request a transfer to an urban area. The department moves trooper and supervisory union command employees into and out of their state housing areas. Costs such as airfare, temporary lodging, and the packing and shipping of household goods are covered by the state. The Tax Cuts and Jobs Act of 2017 required that moving reimbursements or payments associated with moves and relocation of employees be taxable. The result is that employee W-2 statements reflect move-related payments and reimbursements as taxable income for the employee. The cost to move an employee and their family to rural Alaska can cost upwards of \$60.0, which results in a significant tax burden as a result of a move that is a condition of employment. The department considers this tax burden on employees a major recruitment and retention disincentive. Since 2017, the State has entered into Letters of Agreement with the PSEA and Alaska Public Employees Association Supervisory Unit unions to allow the State to incur any taxes associated with moving payments and reimbursements through a move tax gross up transaction that eliminates this tax liability from the employee and ensures that employees have no additional out-of-pocket expenses related to their moves. Letters of Agreements require that departments have sufficient budgetary authority. This request ensures sufficient authority to demonstrate to current and prospective employees (primarily troopers) that the department will eliminate the tax burden (for employees) related to moves.	-100	0	0	0	-100	-	-	-	
2										HB 299 / SB 216	OPERATING NUMBERS SUBTOTAL	-100.0	0.0	0.0	0.0	-100.0	0	0	0	
3																				
4	2	New	New	New	Environ Conservation (18)	Administration (202)	State Support Services (2750)	MultiYr	Y	Juneau Air Lab Relocation (FY2024-FY2025)	The building which houses the Department of Environmental Conservation's (DEC) Juneau offices and the Division of Air Quality Laboratory is a leased space. Building ownership has taken on an extensive remodel of the entire building. As a result of the construction and design, the Division of Air Quality Laboratory has been completely shut down since August 2022 and all samples have been shipped offsite to be processed by private labs or by the DEC lab servicing the Fairbanks area, resulting in additional costs and delays with lab results. Current estimates for building out the new space, based on other recent laboratories, is \$125.00 per square foot. DEC is committed to minimizing the general fund need and is anticipating re-using laboratory furnishings, such as benches and cabinets, where possible. DEC does not expect increased lease costs as a result of this move. The sum of \$87,500 is appropriated from the general fund to the Department of Environmental Conservation for relocation of the Juneau Air Lab for the fiscal years ending June 30, 2024, and June 30, 2025.	87.5	0.0	0.0	0.0	87.5	-	-	-	
5	3	9		17	21	Special Appropriations (58)	Special Appropriations (565)	Judgments, Claims & Settlements (3008)	Suppl	Y	FY2024 Judgements, Claims, and Settlements	DEPARTMENT OF LAW. The sum of \$448,054 is appropriated from the general fund to the Department of Law, civil division, deputy attorney general's office, for the purpose of paying judgments and settlements against the state for the fiscal year ending June 30, 2024. Following are the amounts related to judgments and settlements of the State: State of Alaska et al. v. Alaska State Employees Association superior court - \$446,451 State of Alaska et al. v. Alaska State Employees Association supreme court - \$1,603	448.1	0.0	0.0	0.0	448.1	-	-	-
6	3	9		17	21	Special Appropriations (58)	Special Appropriations (565)	Judgments, Claims & Settlements (3008)	Suppl	Y	FY2024 Judgements, Claims, and Settlements	DEPARTMENT OF LAW. The sum of \$96,638.17 is appropriated from the general fund to the Department of Law, civil division, deputy attorney general's office, for the purpose of paying judgments and settlements against the state for the fiscal year ending June 30, 2024. Following are the amounts related to judgments and settlements of the State: 2021 Redistricting Cases - \$96,638.17	96.6	0.0	0.0	0.0	96.6	-	-	-
7										HB 299 / SB 216	OPERATING LANGUAGE SUBTOTAL	632.2	0.0	0.0	0.0	632.2	0	0	0	
8										HB 299 / SB 216	OPERATING NUMBERS AND LANGUAGE TOTAL	532.2	0.0	0.0	0.0	532.2	0	0	0	
9																				