

2024 Legislature - Operating Budget Transaction Compare - FY25 Governor Structure Between AdjBase and GovAmd

Numbers and Language
Differences
Agencies: Rev

Agency: Department of Revenue

Taxation and Treasury Tax Division

#1

Tax Revenue Management System Anticipated Contract Cost Increases

Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
GovAmd	Inc	1,037.7	0.0	0.0	1,037.7	0.0	0.0	0.0	0.0	0	0	0

The Tax Revenue Management System (TRMS) is a state-of-the-art tax administration system and taxpayer online portal. The TRMS is a customized off-the-shelf system developed by Fast Enterprises (FAST) with the trade name GenTax. TRMS replaced nine separate and disparate legacy systems which were over 20 years old and inadequate for tracking and reporting purposes. Automation of previously manual and undocumented processes has been one of the greatest outcomes of TRMS. In the process of converting from the legacy systems to TRMS, the department successfully converted \$25 billion in tax, 104,000 tax accounts, 124,000 tax returns, \$28 billion in payments, and 276,100 financial transactions.

The current system contract expires on 12/31/2023, midway through FY2024. A new contract is currently being negotiated by the Department for six months under the existing terms followed by new terms for a 10-year period beginning in FY2025 on a flat-rate cost structure. A contract with this structure is estimated to cost \$2,687.7 annually. The expiring contract costs \$1,650.0 annually, resulting in an increase of \$1,037.7.

The current maintenance and support contract provides the Tax Division with a minimum of two on-site contractors for system support and programming changes.

#2

1004 Gen Fund (UGF) 1,037.7

Economic Modeling Tools for the Economic Research Group (ERG) to Enhance Capabilities

GovAmd	Inc	96.5	0.0	0.0	96.5	0.0	0.0	0.0	0.0	0	0	0
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Economic modeling tools for the Division's Economic Research Group (ERG) bring enhanced capabilities and insights as the State continues to champion economic growth and stability. The ERG is responsible for analyzing potential changes to the State's tax structure and fiscal system. The ERG estimates and presents the fiscal impact of changing taxes on stakeholders and other analysis relating to fiscal and economic proposals. There can be some areas of fiscal and economic modeling where the ERG requires services beyond what is capable of in-house models.

#3

1004 Gen Fund (UGF) 96.5

Property and Production Tax Site Inspections and Training

GovAmd	Inc	102.5	0.0	77.5	25.0	0.0	0.0	0.0	0.0	0	0	0
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The Tax Division is not meeting the requirements for property tax and oil & gas production tax site visits and inspections. These activities were curtailed through a series of budget reductions in 2016 and 2020 in response to low oil prices and fiscal stabilization measures.

The Tax Division collected \$2.71 billion in FY2022. Site visits are needed to meet statutory requirements. It is important to the department and its State partners that the division operates with fair and accurate information.

Property tax site inspections are fundamental to the appraisal process. It is the division's responsibility to perform due diligence under the assessment function when funds are available. The same is true for oil and gas production tax activities. The State's production tax is said to be some of the most complex tax structures in the world, and is a major source of income to the State. Staff must have the resources to stay current with what is being leased, invested, and produced within the state.

A \$77.5 travel increment will bring the division's travel budget to \$125.6. This is the estimated budget required to

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Taxation and Treasury (continued)

Tax Division (continued)

Property and Production Tax Site Inspections
and Training (continued)

return the division to status quo for compliance. Additionally, there is \$25.0 services increase for related training
and education.

1004 Gen Fund (UGF) 102.5

#4

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources

GovAmd	Inc	168.6	0.0	0.0	168.6	0.0	0.0	0.0	0.0	0	0	0
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The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB)
request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide
core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of
Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

The department is reallocating these rate adjustments to match both how the central rate agency bills the
department and how each division within the department pays the rate. This ensures each division has the
appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

1004 Gen Fund (UGF) 160.1

1005 GF/Prgm (DGF) 8.5

#5

Reverse FY2023 Office of Information
Technology Other Non-Core Rate Adjustment

GovAmd	Dec	-55.4	0.0	0.0	-55.4	0.0	0.0	0.0	0.0	0	0	0
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The Tax Division transferred server hosting services for the Tax Revenue Management System from the Office of
Information Technology (OIT) to Fast Enterprises in FY2024. This rate adjustment is no longer needed.

1004 Gen Fund (UGF) -52.6

1005 GF/Prgm (DGF) -2.8

* Allocation Difference *

		1,349.9	0.0	77.5	1,272.4	0.0	0.0	0.0	0.0	0	0	0
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Treasury Division

#6

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources

GovAmd	Inc	7.7	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0	0	0
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request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide
core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of
Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

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department and how each division within the department pays the rate. This ensures each division has the
appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

1004 Gen Fund (UGF) 4.5

1017 Group Ben (Other) 0.4

1027 IntAirport (Other) 0.3

1066 Pub School (Other) 1.8

1226 High Ed (DGF) 0.7

#7

Replace Interagency Receipt Authority with
Education Endowment Fund (AS 43.23.220)

GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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Taxation and Treasury (continued)

Treasury Division (continued)

Replace Interagency Receipt Authority with
Education Endowment Fund (AS 43.23.220)
(continued)

The Treasury Division manages the Education Endowment Fund (AS 43.23.220) and allocates 10 basis points to
provide investment services.

1007 I/A Rcpts (Other) -1.1
1256 Ed Endow (Other) 1.1

* Allocation Difference *

7.7	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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Unclaimed Property

#8

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources

GovAmd	Dec	-11.6	0.0	0.0	-11.6	0.0	0.0	0.0	0.0	0.0	0	0	0
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request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide
core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of
Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

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department and how each division within the department pays the rate. This ensures each division has the
appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

1005 GF/Prgm (DGF) -11.6

* Allocation Difference *

-11.6	0.0	0.0	-11.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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Alaska Retirement Management Board

#9

Contractual Cost Increases for Investment Data
Services

GovAmd	Inc	150.0	0.0	0.0	150.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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Costs for investment data services have increased six percent each year for the last four years on average. The
Alaska Retirement Management Board requires additional authority to maintain services. Examples of data
services include Bloomberg, Moody's Analytics, TradeWeb, and Fitch Solutions.

1017 Group Ben (Other) 69.0
1029 PERS Trust (Other) 51.6
1034 Teach Ret (Other) 28.2
1042 Jud Retire (Other) 1.0
1045 Nat Guard (Other) 0.2

#10

Add Previously Unbudgeted Costs for FY2023
Exempt 5% COLA for Treasury Division

GovAmd	Inc	235.9	0.0	0.0	235.9	0.0	0.0	0.0	0.0	0.0	0	0	0
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Cost of Living Adjustments (COLAs) were appropriated in FY2023 to all exempt positions. This included the
Treasury Division's Investment Officers. The salary adjustment to the Treasury Division included \$235.9 of
interagency receipts that are billed to the Alaska Retirement Management Board. A corresponding authority
increase is required to fund the interagency receipt salary adjustment portion.

1017 Group Ben (Other) 111.0
1029 PERS Trust (Other) 78.3

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Taxation and Treasury (continued)													
Alaska Retirement Management Board (continued)													
Add Previously Unbudgeted Costs for FY2023													
Exempt 5% COLA for Treasury Division													
(continued)													
			1034 Teach Ret (Other)	43.0									
			1042 Jud Retire (Other)	1.5									
			1045 Nat Guard (Other)	2.1									
#11	GovAmd	Dec	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	-21.1	0.0	0.0	-21.1	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
			1017 Group Ben (Other)	-9.9									
			1029 PERS Trust (Other)	-7.0									
			1034 Teach Ret (Other)	-3.8									
			1042 Jud Retire (Other)	-0.2									
			1045 Nat Guard (Other)	-0.2									
#12	GovAmd	Inc	Add Authority to Fund Interagency Receipts Added in Treasury Division FY2025 Salary Adjustment	161.5	0.0	0.0	161.5	0.0	0.0	0.0	0	0	0
Align authority for FY2025 salary adjustments. The adjustment was not included in FY2025 Governor due to timing.													
			1017 Group Ben (Other)	75.7									
			1029 PERS Trust (Other)	54.8									
			1034 Teach Ret (Other)	29.6									
			1042 Jud Retire (Other)	1.2									
			1045 Nat Guard (Other)	0.2									
* Allocation Difference *				526.3	0.0	0.0	526.3	0.0	0.0	0.0	0	0	0
Permanent Fund Dividend Division													
#13	GovAmd	Inc	Legal and Adjudication Services from Department of Law and Office of Administrative Hearings	90.0	0.0	0.0	90.0	0.0	0.0	0.0	0	0	0
The Permanent Fund Dividend (PFD) Division requires the assistance and expertise of the Department of Law for legal services and the Office of Administrative Hearings for appeals adjudications. The division enters into annual agreements for legal services that provide general legal counsel, dividend fraud through the Office of Special Prosecutions, and adjudications through the Office of Administrative Hearings. Over the years, application counts have increased, fraud instances continue to rise as bad actors become more sophisticated and the division has seen an increase in appeals activity.													
			1050 PFD Fund (Other)	90.0									

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Taxation and Treasury (continued)													
Permanent Fund Dividend Division (continued)													
#14	Increased Postage Costs Due to Increased Federal Rate and Mailings	GovAmd	Inc	70.0	0.0	0.0	70.0	0.0	0.0	0.0	0	0	0
	<p>Postage costs are steadily increasing due to federal rate increases and the division is mailing more documents to Alaskans who have chosen not to participate in multi-factor authentication (MFA) and opted for physical documents. within the myPFD website.</p> <p>Federal postage rates increased by six cents in 2023 and has increased 32 percent since 2019.</p> <p>For some Alaskans, mail is the only way to communicate with the division. This includes their application and supporting documentation. Similarly, there are Alaskans without any viable internet connection. The ability of the division to continue seamless service and communications with Alaska in both urban and rural locations is vital.</p>												
	1050 PFD Fund (Other)		70.0										
#15	Annual Life Cycle Computer and Equipment Refresh	GovAmd	Inc	52.7	0.0	0.0	0.0	52.7	0.0	0.0	0	0	0
	<p>The division has historically received capital appropriations for computer, printer, scanner, and related equipment refreshes. All available capital appropriations were fully expended in FY2023. The proposed schedule supports 66 permanent positions and allows for 25 percent of the workstations to be replaced on an annualized basis.</p>												
	1050 PFD Fund (Other)		52.7										
#16	Permanent Fund Dividend Division and Child Support Enforcement Division Call Center System Contract Cost Increase	GovAmd	Inc	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0	0	0
	<p>The Permanent Fund Dividend (PFD) Division and Child Support Enforcement Division implemented a new call center solution with Avtex and Genesys which replaced an old Cisco system in FY2020. This was a cost-effective solution and leveraged federal dollars effectively within the organization to implement the initial contract.</p> <p>During the first three years of the contract the department was able to negotiate free support services due to delays in implementation. These costs, upon renewal, need to be realized along with the proposed increase in licensing costs from the contractor.</p> <p>The new contract is expected to increase costs by \$50.0 annually covering both divisions. The Child Support Enforcement Division currently pays for 80 percent of the total cost and that ratio is expected to continue in future years.</p>												
	1050 PFD Fund (Other)		10.0										
#17	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd	Inc	20.8	0.0	0.0	20.8	0.0	0.0	0.0	0	0	0
	<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p> <p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>												
	1050 PFD Fund (Other)		20.8										

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	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Taxation and Treasury (continued)													
Permanent Fund Dividend Division (continued)													
* Allocation Difference *			243.5	0.0	0.0	190.8	52.7	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			2,115.8	0.0	77.5	1,985.6	52.7	0.0	0.0	0.0	0	0	0

Child Support Enforcement

Child Support Enforcement Division

#18

Permanent Fund Dividend Division and Child Support Enforcement Division Call Center System Contract Cost Increase	GovAmd	Inc	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0	0	0
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The Permanent Fund Dividend (PFD) Division and Child Support Enforcement Division implemented a new call center solution with Avtex and Genesys which replaced an old Cisco system in FY2020. This was a cost-effective solution and leveraged federal dollars effectively within the organization to implement the initial contract.

During the first three years of the contract the department was able to negotiate free support services due to delays in implementation. These costs, upon renewal, need to be realized along with the proposed increase in licensing costs from the contractor.

The new contract is expected to increase costs by \$50.0 annually covering both divisions. The Child Support Enforcement Division currently pays for 80 percent of the total cost and that ratio is expected to continue in future years.

1002 Fed Rcpts (Fed) 26.4
1003 GF/Match (UGF) 13.6

#19

Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd	Inc	131.5	0.0	0.0	131.5	0.0	0.0	0.0	0.0	0	0	0
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1002 Fed Rcpts (Fed) 86.7
1003 GF/Match (UGF) 44.8

#20

Replace Estimated Reduction of Federal Funds for Child Support Enforcement	GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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A portion of child support enforcement activities supporting children in state foster care are not eligible for federal reimbursement under Title IV of the Social Security Act, which is administered in Alaska through programs under the Office of Children's Services (OCS) and the Child Support Enforcement Division (CSED). Some children in OCS care are not eligible under Title IV and therefore, child support enforcement expenses incurred by CSED for those children are not federally reimbursable and must be supported by state general funds. CSED's percentage of federal ineligible foster care cases have gradually increased over time; from 3.57 percent at the end of CY2009 to 5.60 percent at the end of CY2023.

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Child Support Enforcement (continued)													
Child Support Enforcement Division (continued)													
Replace Estimated Reduction of Federal Funds for Child Support Enforcement (continued)													
Sufficient authority has been available to absorb these increases in prior fiscal years due to significant vacancies. For example, the division experienced a 21.4 percent average vacancy rate in FY2023. Vacancies are projected to decrease in the second half of FY2024 through FY2025, reducing the opportunity to continue absorbing these increases.													
			1002 Fed Rcpts (Fed)	-292.0									
			1004 Gen Fund (UGF)	292.0									
#21	Implement Results from the Child Support Enforcement Specialist Class Study	GovAmd	Inc	1,275.4	1,275.4	0.0	0.0	0.0	0.0	0.0	0	0	0
In November 2023, the Division of Personnel and Labor Relations approved a salary study for the Child Support Specialist job class to be implemented in late December. The study resulted in increases to over one hundred Specialist positions. The total position cost increase is annualized using FY2025 salary and benefit rates.													
			1002 Fed Rcpts (Fed)	822.5									
			1003 GF/Match (UGF)	433.6									
			1004 Gen Fund (UGF)	19.3									
* Allocation Difference *				1,446.9	1,275.4	0.0	171.5	0.0	0.0	0.0	0	0	0
** Appropriation Difference **				1,446.9	1,275.4	0.0	171.5	0.0	0.0	0.0	0	0	0
Administration and Support Commissioner's Office													
#22	Add Funding for Existing Deputy Commissioner, Special Assistant, and Temporary Policy Analyst Positions	GovAmd	Inc	456.7	395.2	61.5	0.0	0.0	0.0	0.0	0	0	0
The Commissioner's Office created three new positions in FY2023 and added them to the budget in FY2024. No new appropriations occurred for FY2024 to fund the cost increase.													
Budget authority is required to fund the positions and increased travel expenses.													
The following positions were added:													
Full-time Deputy Commissioner (04-0004), range 28, located in Anchorage													
Full-time Special Assistant to the Commissioner 2 (04-0036), range 23, located in Anchorage													
Non-permanent Policy Analyst (04-T120), range 21, located in Anchorage, expires 12/01/2026													
Resources are necessary as the Commissioner researches, develops, informs, and communicates economic development policies for the Administration.													
This proposal is paired with a deletion of a vacant Deputy Commissioner (04-5001). The cost savings of deleting the vacant position are factored into the increment to fund the three new positions in the Commissioner's Office.													
#23	1007 I/A Rcpts (Other)			456.7									
	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd	Inc	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0	0	0

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Administration and Support (continued)													
Commissioner's Office (continued)													
Reallocate FY2023 Rate Adjustment and Correct Fund Sources (continued)													
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1004 Gen Fund (UGF) 1.6													
1133 CSSD Admin (Fed) 1.0													
* Allocation Difference *			459.3	395.2	61.5	2.6	0.0	0.0	0.0	0.0	0	0	0
Administrative Services													
4	Add Department Information Technology (IT) Manager (04-#004) for Line of Business Needs	GovAmd	Inc	192.4	192.4	0.0	0.0	0.0	0.0	0.0	1	0	0
The department does not have a line of business IT Manager. Each core division is heavily staffed with IT positions, and the department recently received Helpdesk duties from the Office of Information Technology. The Administrative Services Division lacks the subject matter expertise to work effectively with each division. This position would address a knowledge gap within the department, and improve planning, implementation and service delivery.													
The following position is added:													
Full-time Data Processing Manager 3 (04-#004), range 24, located in Juneau.													
1004 Gen Fund (UGF) 192.4													
25	Add Authority for FY2024 Transfer of Four Helpdesk Positions from Office of Information Technology	GovAmd	Inc	499.2	499.2	0.0	0.0	0.0	0.0	0.0	0	0	0
Transfer Helpdesk positions due to reorganization.													
1007 I/A Rcpts (Other) 499.2													
6	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd	Dec	-353.5	0.0	0.0	-353.5	0.0	0.0	0.0	0	0	0
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1002 Fed Rcpts (Fed) -79.5													
1004 Gen Fund (UGF) -58.4													

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Administration and Support (continued)

Administrative Services (continued)

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources (continued)

1005 GF/Prgm (DGF)	-5.6
1007 I/A Rcpts (Other)	-37.1
1017 Group Ben (Other)	-4.0
1027 IntAirport (Other)	-0.3
1029 PERS Trust (Other)	-2.5
1034 Teach Ret (Other)	-1.1
1042 Jud Retire (Other)	-0.1
1050 PFD Fund (Other)	-27.2
1061 CIP Rcpts (Other)	-11.8
1094 MHT Admin (Other)	-13.5
1104 AMBB Rcpts (Other)	-1.2
1105 PF Gross (Other)	-91.2
1108 Stat Desig (Other)	-15.4
1133 CSSD Admin (Fed)	-2.0
1169 PCE Endow (DGF)	-2.6

#27

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources

GovAmd	Dec	-16.9	0.0	0.0	-16.9	0.0	0.0	0.0	0.0	0.0	0	0	0
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The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

1004 Gen Fund (UGF)	-3.8
1007 I/A Rcpts (Other)	-10.0
1133 CSSD Admin (Fed)	-3.1

*** Allocation Difference ***

		321.2	691.6	0.0	-370.4	0.0	0.0	0.0	0.0	0.0	1	0	0
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Criminal Investigations Unit

#28

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources

GovAmd	Inc	3.8	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0.0	0	0	0
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The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.

The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each Division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

1004 Gen Fund (UGF)	2.4
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Numbers and Language Differences
Agencies: Rev

Administration and Support (continued)

Reallocate FY2023 Rate Adjustment and
Correct Fund Sources (continued)

1050 PFD Fund (Other)	1.4
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Change Vacancy Factor from 3.21% to Zero

On average, some level of turnover is anticipated so a vacancy factor can be included in the personal services budget, but this is a small component which lacks available authority in the other budgeted lines to accommodate a line-item transfer.

1004 Gen Fund (UGF)	39.0
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*** Allocation Difference ***

*** * Appropriation Difference * ***

Mental Health Trust Operations

Reverse Mental Health Trust Recommendation

1094 MHT Admin (Other)	-4,652.2
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Maintain the Mental Health Trust Authority
Operating Budget

1094 MHT Admin (Other)	4,652.2
Increase Trust Authority MHT Admin Budget	

1094 MHT Admin (Other)	167.7
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Reallocate FY2023 Rate Adjustment and Correct Fund Sources

The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.

1094 MHT Admin (Other)	20.3
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2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and GovAmd

Numbers and Language
Differences
Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Mental Health Trust Authority (continued)													
Mental Health Trust Operations (continued)													
* Allocation Difference *			188.0	227.5	12.5	-81.2	14.2	15.0	0.0	0.0	0	0	0
Long Term Care Ombudsman Office													
#34	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd Inc	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0	0	0
<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p> <p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>													
			1037 GF/MH (UGF)	3.6									
* Allocation Difference *			3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			191.6	227.5	12.5	-77.6	14.2	15.0	0.0	0.0	0	0	0
Alaska Municipal Bond Bank Authority													
AMBBA Operations													
#35	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd Inc	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
<p>The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.</p> <p>The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.</p>													
			1104 AMBB Rcpts (Other)	0.6									
* Allocation Difference *			0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0	0	0
Alaska Housing Finance Corporation													
AHFC Operations													
#36	MH Trust: Add GF/MH Authority for Existing Department of Corrections Discharge Incentive Grants	GovAmd IncOTI	200.0	0.0	0.0	0.0	0.0	0.0	200.0	0.0	0	0	0
<p>This project is a strategy in the Mental Health Trust's Disability Justice Focus area and the Disability Justice workgroup. It is consistent with the Housing workgroup's focus on "community re-entry" by targeting beneficiaries exiting Department of Corrections settings. Particularly individuals who are challenging to serve due to issues related to mental illness and other conditions requiring extended supervision and support services to avoid repeat</p>													

**2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and GovAmd**

**Numbers and Language
Differences
Agencies: Rev**

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Housing Finance Corporation (continued)													
AHFC Operations (continued)													
MH Trust: Add GF/MH Authority for Existing Department of Corrections Discharge Incentive Grants (continued)													
incarceration and becoming public safety concerns. The purpose of the program is to provide the immediate housing need and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition clients are more likely to gain the tools needed to become more self-sufficient and less likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.													
	1037 GF/MH (UGF)		200.0										
#37	MH Trust: Add MHTAAR Authority for Existing Department of Corrections Discharge Incentive Grant Program	GovAmd	IncOTI	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0	0	0
This project is a strategy in the Trust's Disability Justice Focus area and the Disability Justice workgroup. It is consistent with the Housing workgroup's focus on 'community re-entry' by targeting beneficiaries exiting Department of Corrections settings who are challenging to serve due to issues related to mental illness and other conditions and will require extended supervision and support services to avoid repeat incarceration and becoming public safety concerns. The purpose of the program is to provide the immediate needed housing and support services necessary to facilitate the successful transition of clients from incarceration to community care. By facilitating this successful transition clients are more likely to gain the tools needed to become more self-sufficient and less likely to engage in criminal activity thus protecting the public and keeping Alaskans safe.													
	1092 MHTAAR (Other)		100.0										
* Allocation Difference *				300.0	0.0	0.0	0.0	0.0	300.0	0.0	0	0	0
** Appropriation Difference **				300.0	0.0	0.0	0.0	0.0	300.0	0.0	0	0	0
Alaska Permanent Fund Corporation													
APFC Operations													
#38	Reallocate FY2023 Rate Adjustment and Correct Fund Sources	GovAmd	Inc	43.8	0.0	0.0	43.8	0.0	0.0	0.0	0	0	0
The Legislature appropriated unallocated rate adjustments at the Office of Management and Budget's (OMB) request for FY2023. The intent of the rate adjustments is to keep agency's budgets in line with changing statewide core service rates. For FY2023, these consisted of rates charged by the Department of Administration's Division of Personnel, Division of Finance, Office of Information Technology, and Shared Services of Alaska.													
The department is reallocating these rate adjustments to match both how the central rate agency bills the department and how each division within the department pays the rate. This ensures each division has the appropriate budget to pay for rate increases that occurred in FY2023 and reduces excess budget authority.													
	1105 PF Gross (Other)		43.8										
#39	Reverse FY2023 Office of Information Technology Core Rate Adjustment	GovAmd	Dec	-23.6	0.0	0.0	-23.6	0.0	0.0	0.0	0	0	0
The Alaska Permanent Fund Corporation is no longer included in the Office of Information Technology Core rate. This rate adjustment is no longer needed.													
	1105 PF Gross (Other)		-23.6										

2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
Between AdjBase and GovAmd

Numbers and Language
Differences
Agencies: Rev

Agency: Department of Revenue

		Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Permanent Fund Corporation (continued)														
APFC Operations (continued)														
#40	Fund 6% Salary Merit Increase and Corresponding Benefit Costs	GovAmd	Inc	920.0	920.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	Providing a consistent level of annual merit is essential for supporting the Alaska Permanent Fund Corporation's (APFC) professional talent. APFC has faced recruitment and retention issues. The Corporation has lost valuable employees to employers offering higher base pay and opportunities for bonuses. To keep pace with rising inflation and better align salaries with other employers, the Corporation has included a merit allowance of six percent of total salaries to be allocated at the managers' discretion. The request includes annual merit, associated benefits, and the required adjustment to vacancy.													
	1105 PF Gross (Other)			920.0										
#41	Increase Incentive Compensation for Investment and Operations Staff	GovAmd	Inc	915.0	915.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	The maximum distribution for those staff who are currently eligible is estimated to be \$3.7 million, which reflects \$3.3 million for Investment staff and \$445.0 for Operations staff per the Incentive Compensation Policy adopted by the Board of Trustees. To fully fund the policy, \$470.0 for Investment staff and \$445.0 for Operational staff is being requested. Full funding of the maximum payment is important to the effectiveness of the policy as a recruitment and retention tool. This is important for the recruitment and retention of all staff as the Alaska Permanent Fund Corporation has lost valuable employees recently to other employers offering bonuses.													
	1105 PF Gross (Other)			915.0										
#42	Increase Travel Nationwide and Between Juneau and Anchorage Offices	GovAmd	Inc	100.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	Travel is essential in ensuring that the Alaska Permanent Fund Corporation (APFC) can meet the needs for due diligence, collaboration, and networking to forward investment management objectives. This request supports increases due to rising travel costs across the nation and anticipated travel to and from the Anchorage satellite office to ensure ongoing team cohesion and high performance.													
	1105 PF Gross (Other)			100.0										
#43	Facility Rent, Training and Advisory Support	GovAmd	Inc	56.1	0.0	0.0	56.1	0.0	0.0	0.0	0.0	0	0	0
	Adjustment to the contractual services line, resulting from the cumulative anticipated needs offset by the reductions for FY2025. This amount includes funding for services (rent, technology) related to the Anchorage office, additional consulting costs driven by contractual increases and Board-driven projects, and additional training for the Board of Trustees. The information technology component of this line is project-based and includes a reduction to reflect plans for FY2025.													
	1105 PF Gross (Other)			56.1										
#44	Equipment to Support Datacenter Relocation for Business Continuity and Disaster Recovery Needs	GovAmd	Inc	150.0	0.0	0.0	0.0	0.0	150.0	0.0	0.0	0	0	0
	The Alaska Permanent Fund Corporation (APFC) requires additional support as the Disaster Recovery site is relocated from Fairbanks to Anchorage to fortify business continuity and disaster recovery needs. This will also become the primary data center for the Anchorage office to ensure (APFC) experiences minimal downtime for trading and investment management needs.													
	1105 PF Gross (Other)			150.0										
#45	Furniture, Supplies, and Equipment Purchases	GovAmd	Inc	50.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0	0	0
	This is the cumulative anticipated need for the workstation replacement cycle. Within this line, are the costs associated with furniture, supplies, and equipment needed to support the Anchorage satellite office													
	1105 PF Gross (Other)			50.0										

2024 Legislature - Operating Budget
Transaction Compare - FY25 Governor Structure
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Numbers and Language
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Agencies: Rev

Agency: Department of Revenue

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Alaska Permanent Fund Corporation (continued)													
APFC Operations (continued)													
#46	Enhance Communications Program with Global Communications Plan	GovAmd	Inc	150.0	0.0	0.0	150.0	0.0	0.0	0.0	0	0	0
	The Alaska Permanent Fund Corporation's (APFC) strategic plan includes enhancing the communications program by partnering with the targeted expertise of a global communications contractor. This partnership will merge the interests of diverse stakeholder groups through a team-based approach that provides statewide, national, and global support. Enhancing APFC's global presence will pave the way for investment opportunities, talent recruitment, and innovative partnerships, thereby contributing to the Alaska Permanent Fund's long-term sustainability.												
	1105 PF Gross (Other)		150.0										
	* Allocation Difference *		2,361.3	1,835.0	100.0	226.3	50.0	150.0	0.0	0.0	0	0	0
APFC Investment Management Fees													
#47	Management Fees for Alternative Investments and Reconciliation and Tax Advisory Services	GovAmd	Inc	2,800.0	0.0	0.0	2,800.0	0.0	0.0	0.0	0	0	0
	This request includes funding needed to support increasing gatekeeper fees, based on anticipated commitments within alternative markets.												
	In addition, \$200.0 is requested to support reconciliation services and increased tax advisory services in certain international markets.												
	1105 PF Gross (Other)		2,800.0										
	* Allocation Difference *		2,800.0	0.0	0.0	2,800.0	0.0	0.0	0.0	0.0	0	0	0
	** Appropriation Difference **		5,161.3	1,835.0	100.0	3,026.3	50.0	150.0	0.0	0.0	0	0	0
	*** Agency Difference ***		10,039.5	4,463.7	251.5	4,742.4	116.9	165.0	300.0	0.0	1	0	0
	**** All Agencies Difference ****		10,039.5	4,463.7	251.5	4,742.4	116.9	165.0	300.0	0.0	1	0	0

Column Definitions

AdjBase (FY25 Adjusted Base) - FY24 Management Plan less One-Time Items (OTIs), plus FY25 Position Adjustments (PosAdjs), Transfers In/Out of allocations (TrIns and TrOuts), Line Item Transfers (LITs), Temporary Increments (IncTs) initiated in prior years, adjustments to formula programs in language, and additions for statewide items such as Salary Adjustments (SalAdjs). The Adjusted Base is the base to which the Governor's and the legislature's Increments (Incs), Decrements (Decs), and Fund Changes (FndChg) are added.

GovAmd (Governors Amended Budget) - Governor's operating budget request plus all amendments received by the statutory deadline of February 14, 2024.