

**2014 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between Adj Base and Gov**

**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
Taxation and Treasury													
Tax Division													
Reduction in Contractual Services	Gov	Dec	-32.0	0.0	0.0	-32.0	0.0	0.0	0.0	0.0	0	0	0
<i>The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.</i>													
1004 Gen Fund (UGF)			-32.0										
Delete Long-Term Vacant Positions (04-3288, 04-6034, 04-?022, 04-N09005)	Gov	Dec	-255.9	-255.9	0.0	0.0	0.0	0.0	0.0	0.0	-3	0	-1
<i>The following vacant positions are being deleted: Full-time Oil & Gas Revenue Specialist (04-3288), range 25, located in Anchorage. Full-time Analyst Programmer IV (04-6034), range 20, located in Anchorage. Full Time Analyst/Programmer III (04-?022), range 18, located in Anchorage. Non-permanent Economist I (04-N09005), range 16, located in Anchorage.</i>													
1004 Gen Fund (UGF)			-255.9										
LFD Reconciliation: DELETE IN SUBCOMMITTEE Oil & Gas Production Tax (SB21)	Gov	Inc	24.6	0.0	4.6	0.0	20.0	0.0	0.0	0.0	0	0	0
<i>A fiscal note for Oil & Gas Production Tax (SB21) appropriated \$34.6 UGF to the Administration & Support appropriation / Commissioner's Office allocation in FY14. This funding was for costs associated with the nine member Oil and Gas Competitiveness Review Board and for at least one annual meeting. In FY15, the fiscal note reduces funding by \$10.0. The FY15 Governor's Request incorrectly placed the fiscal note transactions in the Taxation & Treasury appropriation / Tax Division allocation. LFD correctly places the fiscal note transactions in the Commissioner's Office allocation, where the fiscal note appropriated the funding. This transaction reconciles the FY15 budget and should be deleted in subcommittee.</i>													
1004 Gen Fund (UGF)			24.6										
* Allocation Difference *			-263.3	-255.9	4.6	-32.0	20.0	0.0	0.0	0.0	-3	0	-1
Treasury Division													
Reduction in Contractual Services	Gov	Dec	-26.0	0.0	0.0	-26.0	0.0	0.0	0.0	0.0	0	0	0
<i>The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.</i>													
1004 Gen Fund (UGF)			-26.0										
* Allocation Difference *			-26.0	0.0	0.0	-26.0	0.0	0.0	0.0	0.0	0	0	0
Alaska Retirement Management Board													
Reduction in Contractual Services	Gov	Dec	-250.0	0.0	0.0	-250.0	0.0	0.0	0.0	0.0	0	0	0
<i>The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.</i>													
1004 Gen Fund (UGF)			-250.0										
* Allocation Difference *			-250.0	0.0	0.0	-250.0	0.0	0.0	0.0	0.0	0	0	0
Permanent Fund Dividend Division													
Delete Long-Term Vacant Positions (04-6062, 04-6079)	Gov	Dec	-77.0	-77.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	-1	0
<i>The following vacant positions are being</i>													

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Taxation and Treasury (continued)													
Permanent Fund Dividend Division (continued)													
Delete Long-Term Vacant Positions (04-6062, 04-6079) (continued)													
deleted:													
Full-time Office Assistant II (04-6062), range 10, located in Juneau													
Part-time Office Assistant I (04-6079), range 8, located in Juneau													
			1050 PFD Fund (DGF)	-77.0									
			* Allocation Difference *	-77.0	-77.0	0.0	0.0	0.0	0.0	0.0	-1	-1	0
			** Appropriation Difference **	-616.3	-332.9	4.6	-308.0	20.0	0.0	0.0	-4	-1	-1
Child Support Services													
Child Support Services Division													
L	Gov	OTI	Reverse FY14 Estimate of Cost Recovery for CSSD Paternity Testing - Sec 21, Ch 14, SLA 2013	-46.0	0.0	0.0	-46.0	0.0	0.0	0.0	0	0	0
<i>Reverse the language section estimate of program receipts collected as cost recovery for paternity testing.</i>													
			1005 GF/Prgm (DGF)	-46.0									
L	Gov	IncM	FY15 Estimate of Cost Recovery for CSSD Paternity Testing	46.0	0.0	0.0	46.0	0.0	0.0	0.0	0	0	0
<i>Restore the language section estimate of program receipts collected as cost recovery for paternity testing.</i>													
			1005 GF/Prgm (DGF)	46.0									
	Gov	Dec	Reduction in Contractual Services	-93.5	0.0	0.0	-93.5	0.0	0.0	0.0	0	0	0
<i>The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.</i>													
			1003 G/F Match (UGF)	-93.5									
			* Allocation Difference *	-93.5	0.0	0.0	-93.5	0.0	0.0	0.0	0	0	0
			** Appropriation Difference **	-93.5	0.0	0.0	-93.5	0.0	0.0	0.0	0	0	0
Administration and Support													
Commissioner's Office													
	Gov	Dec	Reduction in Contractual Services	-15.0	0.0	0.0	-15.0	0.0	0.0	0.0	0	0	0
<i>The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.</i>													
			1004 Gen Fund (UGF)	-15.0									
LFD Reconciliation: DELETE IN SUBCOMMITTEE Oil & Gas Production Tax (SB21) Fiscal Note placed in incorrect allocation	Gov	Dec		-24.6	0.0	-4.6	0.0	-20.0	0.0	0.0	0	0	0
<i>A fiscal note for Oil & Gas Production Tax (SB21) appropriated \$34.6 UGF to the Administration & Support appropriation / Commissioner's Office allocation in FY14. This funding was for costs associated with the nine member Oil and Gas Competitiveness Review Board and for at least one annual meeting. In FY15, the fiscal note reduces funding by \$10.0. The FY15 Governor's Request incorrectly placed the fiscal note transactions in the Taxation & Treasury appropriation / Tax Division allocation. LFD correctly places the fiscal note transactions in the Commissioner's Office allocation, where the fiscal note appropriated the funding. This transaction reconciles the FY15 budget and should be deleted in subcommittee.</i>													
			1004 Gen Fund (UGF)	-24.6									

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Administration and Support (continued)													
Commissioner's Office (continued)													
* Allocation Difference *			-39.6	0.0	-4.6	-15.0	-20.0	0.0	0.0	0.0	0	0	0
Administrative Services													
Reduction in Contractual Services	Gov	Dec	-25.0	0.0	0.0	-25.0	0.0	0.0	0.0	0.0	0	0	0
<i>The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.</i>													
1004 Gen Fund (UGF)			-25.0										
* Allocation Difference *			-25.0	0.0	0.0	-25.0	0.0	0.0	0.0	0.0	0	0	0
Criminal Investigations Unit													
Reduction in Contractual Services	Gov	Dec	-2.6	0.0	0.0	-2.6	0.0	0.0	0.0	0.0	0	0	0
<i>This request reduces unrealizable inter-agency receipt authority in the Criminal Investigations Unit.</i>													
1007 I/A Rcpts (Other)			-2.6										
* Allocation Difference *			-2.6	0.0	0.0	-2.6	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			-67.2	0.0	-4.6	-42.6	-20.0	0.0	0.0	0.0	0	0	0
Alaska Mental Health Trust Authority													
Long Term Care Ombudsman Office													
Decrease Uncollectable Interagency Receipts	Gov	Dec	-9.6	0.0	-9.6	0.0	0.0	0.0	0.0	0.0	0	0	0
<i>The Long Term Care Ombudsman (LTCO) component receives its funding mainly from interagency receipts billed to the Division of Senior and Disability Services, who in turn obtains funding from the federal Title III and Title VII programs. The amount that can be collected each year from this source is fixed, so additional amounts of interagency receipts added to the LTCO budget are not collectible.</i>													
<i>This decrement brings the interagency receipts in line with what was received in FY2014.</i>													
1007 I/A Rcpts (Other)			-9.6										
* Allocation Difference *			-9.6	0.0	-9.6	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			-9.6	0.0	-9.6	0.0	0.0	0.0	0.0	0.0	0	0	0
Alaska Housing Finance Corporation													
AHFC Operations													
LFD Reconciliation: DELETE IN SUBCOMMITTEE Veto transaction submitted incorrectly as language instead of numbers	Gov	Inc	258.2	258.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<i>A veto transaction was submitted incorrectly as language instead of numbers. LFD correctly identifies the transaction as numbers in the FY14 Auth. This transaction reconciles the FY15 budget and should be deleted in subcommittee.</i>													
1002 Fed Rcpts (Fed)			258.2										
* Allocation Difference *			258.2	258.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			258.2	258.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

Alaska Permanent Fund Corporation Custody and Management Fees

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Alaska Permanent Fund Corporation Custody and Management Fees (continued)													
APFC Custody and Management Fees													
External Management, Custody, and Due Diligence Fees	Gov	Inc	23,775.0	0.0	0.0	23,775.0	0.0	0.0	0.0	0.0	0	0	0
<i>Funding is requested for the following activities:</i>													
<i>\$17,000,000 for investment manager fees. These fees are calculated based on the market value of assets under management and vary by investment type. The requested increment is based on projected asset value growth, changes within the asset allocation that produces a higher fee structure, and projected incentive fees. The Permanent Fund's (APFC) external investment managers provide expertise and services that are essential in allowing the Fund to achieve the Board's long term investment goals.</i>													
<i>\$6,675,000 for investment and legal due diligence. APFC has begun an internal investment program that allows staff to approve co-investments an direct investment in private market assets. These investment opportunities require external subject matter specialists, third party fiduciaries, and legal review in order to ensure full and complete due diligence in the review phase, and to ensure the Fund's interests are protected in the resulting contracts.</i>													
<i>\$100,000 for custody fees. This is the anticipated increase in the fees paid to the Permanent Fund's custodian, Bank of New York Mellon.</i>													
1105 PF Gross (Other)			23,775.0										
* Allocation Difference *			23,775.0	0.0	0.0	23,775.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			23,775.0	0.0	0.0	23,775.0	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			23,246.6	-74.7	-9.6	23,330.9	0.0	0.0	0.0	0.0	-4	-1	-1
**** All Agencies Difference ****			23,246.6	-74.7	-9.6	23,330.9	0.0	0.0	0.0	0.0	-4	-1	-1

Column Definitions

Adj Base (FY15 Adjusted Base) - FY2014 Management Plan less one-time items, plus FY2015 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (risk management and most salary and benefit increases). The Adjusted Base is the "first cut" of the FY2015 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

Gov (FY15 Governor Request) - Includes FY2015 Adjusted Base plus the Governor's operating budget bill requests for increases (increments), decreases (decrements), fund source changes, and language transactions.