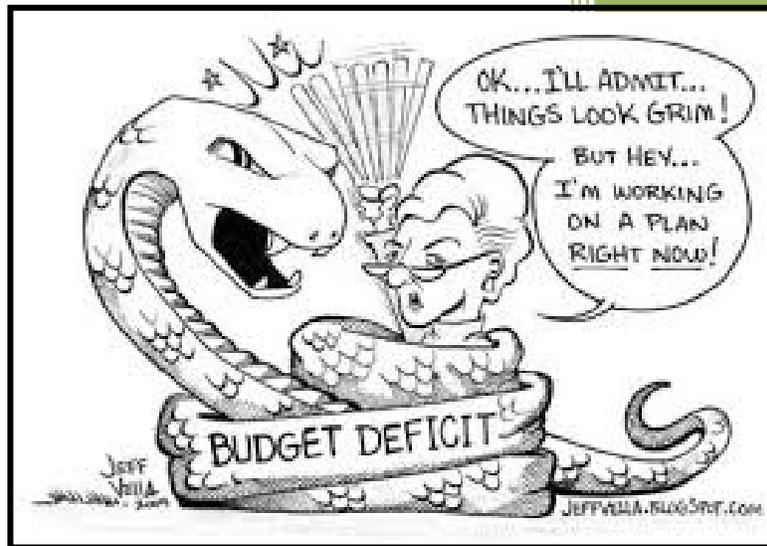


# Department of Natural Resources FY2017 Governor Budget



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## Table of Contents

<b>CALENDAR – IMPORTANT DATES</b> .....	<b>2</b>
<b>OVERVIEW/GUIDELINES</b> .....	<b>3</b>
<b>SUGGESTED PREPARATION PROCESS</b> .....	<b>4</b>
<b>ABS SCENARIOS TO UPDATE</b> .....	<b>5</b>
<b>BUDGET NARRATIVE</b> .....	<b>6</b>
Component Level Narrative Categories.....	6
<b>CHANGE RECORDS</b> .....	<b>8</b>
<b>EXPENDITURE /REVENUE DETAIL</b> .....	<b>13</b>
General Information .....	13
Expenditure Detail Records .....	14
Revenue Detail Records .....	16
<b>ALDER REPORTS</b> .....	<b>19</b>
Breakout of FY2015 RSA activity (Account code 73002) .....	19
AKSAS Component Structures for ALDER Reports.....	21
<b>PERSONAL SERVICES</b> .....	<b>22</b>
Vacancy Factor .....	24
What Effects Vacancy Factor? .....	29
Position Types .....	30
Benefit Codes/Descriptions .....	30
OMB Approval Matrix .....	32
OMB Position Approval Form .....	34
Org Charts .....	35
<b>CHECKLIST</b> .....	<b>37</b>
<b>USEFUL ABS REPORTS</b> .....	<b>38</b>
<b>BUDGET RESOURCES</b> .....	<b>43</b>
<b>COURSE EVALUATION</b> .....	<b>44</b>
<b>APPENDIX</b> .....	<b>45</b>

## **Calendar – Important Dates**

October 5-9: FY2017 Annual Budget Training in Anchorage

Mid October: FY2017 Decisions from OMB

October 28: FY2017 Operating Budget/Capital Budget/Narrative/Performance Measures due

December (early-mid\*): 10-Year Fiscal Plan

December (early-mid\*): FY2016 Supplemental Requests

January 15: FY2016 2<sup>nd</sup> Quarter Projections

January (mid): FY2017 Budget Amendments

January 19: First Day of 30<sup>th</sup> Legislature

\*Official dates will be sent via email from the Budget Section once they are released by OMB.

## Overview/Guidelines

- The FY2017 Governor Budget is created using FY2016 Management Plan as a base with FY2017 budget requests added in.
- There are currently no change records for FY2017 Budget requests until we hear back from OMB on what they agree to put forward to the Legislature. As we hear back on those decisions, the Budget Section will add change records for those budget changes and the divisions will be asked to add descriptions to those as well as any related changes to the Personal Services module for those changes.
- Once the change records appear, please do not change the amounts of these until discussing with the Budget Section first. The amounts by fund source and line items in the change records are what the Governor’s Office will have agreed to as our submission so any changes will need to be cleared through them first.
- The Personal Services module should be updated to reflect the period of time for FY2017 (7/1/16 – 6/30/17). There will be differences to AKPAY because of the time difference vs Management Plan where it would match AKPAY based on the period of time we updated ABS. Review all PCNs in Personal Services module for accuracy.
- It’s a good idea to go ahead and balance your Personal Services module to the change records and get your vacancy factor within the appropriate range. Any new change records added for FY2017 will potentially change your Personal Services information but that is not a guarantee and if there are reductions in PCN count, there will be a corresponding budget amount reduced with them.
- All position changes requiring OMB approval must have an “OMB Position Approval” form submitted with Governor Budget Plan whether it requires a change record or not.
- Not required to complete a change record for PCN location changes or re-class up more than 2 ranges. Only need a change record if it changes the position count for the component.
- Run ABS reports to verify information and catch potential red flags before submitting (Page 28).
- Make sure all items on the checklist have been addressed and verified.
- Call or e-mail the Budget Section with questions.

## Suggested Preparation Process

1. Have managers work on narrative from the word (.rtf) document. Copy into ABS as you finalize.
2. Have managers work on the performance measures and enter into the Performance Website.
3. Update your personal services module in the “FY2017 Governor (12849)” scenario.
  - a. Pull up each PCN: verify and update all data. Include anticipated re-classes, position deletions, status changes, new positions etc.
  - b. Balance the costs in the personal services module to the change record total.
  - c. Check the vacancy factor – you must be below the maximum allowable percentage. If the percentage is too high, review your options, which include:
    - i. a line item transfer into personal services
    - ii. a reduction to position costs
  - d. Review total funding sources to make sure they are reasonable. No total by funding source in the personal services module may be greater than the total for that same funding source for the full component.
4. Add change records to the “FY2017 Governor (12849)” scenario (increments, decrements, line item transfers, fund source changes). All increments must be approved by OMB.
5. Verify and update the information in the expenditure and revenue detail for all three required scenarios. All must balance to fund source totals for the component:
  - a. DNR FY2015 Actuals Exp/Rev Detail (12848)
  - b. DNR FY2016 Mgnt Plan Exp/Rev Detail (12576)
  - c. DNR FY2017 Governor (12849)
6. Run reports. **Review, cross-check, edit, revise, make corrections**, and finalize.
7. Finalize Org Charts to match the final FY2017 Governor personal services module. OMB does review each PCN on the org chart.
8. Submit budget by e-mailing the Budget Section (this year e-mail Raquel, Dayna, and Lisa). Be sure to include any additional information needed (checklist at end of training manual).

**ABS Scenarios to Update**

The following scenarios, as well as the Performance Measures on the OMB website, need to be updated. Performance Measures entered on the Performance Measure Website will automatically download into ABS narrative sections every hour. You cannot revise performance measures directly in ABS.

<b>Scenario Name (#)</b>	<b>Performance Measures</b>	<b>Narrative</b>	<b>Change Records</b>	<b>Pers Svcs Module</b>	<b>Expenditure Detail</b>	<b>Revenue Detail</b>
DNR FY2015 Actuals Exp/Rev Detail (12848)					X	X
DNR FY2016 Mgnt Plan Exp/Rev Detail (12576)					X	X
DNR FY2017 Governor Exp/Rev Detail (12849)		X	X	X	X	X
Performance Measure OMB Website (NOT ABS)	X					

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## Budget Narrative

### Component Level Narrative Categories

*Scenario: DNR FY2017 Governor Exp/Rev Detail (12849)*

**Each category below is a “tab” in ABS**

#### **Contacts**

Name and contact information for the division director.

#### **Contribution to Department’s Mission**

This is the division’s mission statement. This will load from the Performance.

#### **Core Services**

This will load from the Performance.

#### **Performance Measures**

Enter your Performance Measures in the OMB <https://www.omb.alaska.gov/results/admin/>.

The information is downloaded from the website into the ABS Performance Measure Tab approximately once an hour.

#### **Activities**

This tab is not currently used

#### **Key Component Challenges**

Identify the key challenges facing the component. These include long-term challenges, challenges confronting the agency during the current year (FY2016), and those in the upcoming budget year (FY2017).

#### **Changes in Results Delivered**

List the most noteworthy changes in your results anticipated in the FY2017 budget if appropriated in full.

#### **Accomplishments**

Briefly list the major accomplishments achieved by the component in FY2015. Major accomplishments are usually a culmination of a variety of tasks or lengthy work effort, *not a detailed listing of everything that was done*. Accomplishments are typically reported on a prior

fiscal year basis, since only four to five months worth of data is available for the current fiscal year.

**Statutory and Regulatory Authority**

List all authority under the component operates.

**Management Groups**

This tab is not currently used

**Guidelines for Writing Narrative (from OMB Instructions)****Speak Plainly**

Keep the audience in mind. Legislators and the general public may not know acronyms, jargon, or technical terms – so do not use them. If you must use acronyms, make sure you define them in each component where they are first used in the narrative.

**Be Brief and Avoid Repetition**

Be aware of the limited time your audience has. Make your point clearly and move on.

**Summary**

The single goal for writing narrative is clarity. A reader with limited or no background in your operation should come away knowing what your programs do and why they exist. Your narrative should increase understanding; setting the stage for informed and productive discussions about what your government does and how we allocate our resources.

**How to create an (.rtf) document for management review**

1. Right click on component name.
2. Select Edit Component.
3. Select Print button at the top of screen (this will create the rtf document and bring up a window to save.
4. Save the document or close the save window and select print at the bottom of screen.

## Change Records

**Change Records are transactions in ABS that make up a component's budget.**

### Adding Change Record

1. Right click on name of component or anywhere within that component's ABS structure.
2. Select "Add".
3. Select "Add Change Record for [Name of Component]".

### Delete Change Record

1. Right click on change record to delete.
2. Select "Delete Change Record".
3. Select "Yes" to verify you really want to delete the record.

## Line/Fund Positions (Tab)

**Change Record - Transfer Excess Authorization from Commissioner's Office to Manage Vacancy Factor - Administrative Services (424)**

Scenario: FY2015 Governor (11059) RDU: Administration and Support (600) Prioritization  
 Department: Natural Resources Component: Administrative Services (424) Scen: X Cat: X  
 Change Record Title: Transfer Excess Authorization from Commissioner's Office to Mana  Language Dept: X Sub: X  
 Short Title (optional):   Auto-populate priority programs RDU: X  
 Transaction Type: Transfer In Locked. Comp: X

Line/Fund Positions	Description	Management Groups	Priority Programs	Fiscal Plan
Line Number	Amount	Fund Code	Amount	Positions
71000	156.3	1007 I/A Rcpts (C	156.3	PFT <input type="text" value="0"/> PPT <input type="text" value="0"/> NP <input type="text" value="0"/>
72000	.0			Total 0
73000	.0			
74000	.0			Decision: Yes (OMB)
75000	.0			Category: Maintain (Statewide)
				Subcategory: Trin Trout (OMB)
77000	.0			Agy Year Ref #
78000	.0			ADN: <input type="text"/> <input type="text"/> <input type="text"/>
Total	156.3	Total	156.3	Created by: LLSIMMONS Create time: 12/01/2013 05:49 PM Changed by: LLSIMMONS Change time: 12/11/2013 09:16 AM

**Change Record Title – field**

In many cases, this title with the amount is all that will be seen of the budget request. It needs to be as clear, concise and inclusive as possible. State the intent of the change. Please do not use acronyms, abbreviations, or technical jargon. Include position title and PCN if appropriate to the request. Do not use “PCN” in the title or description. Instead, enter the PCN number in parenthesis and follow it with the position title (i.e. Delete (10-XXXX) Administrative Assistant)

“What is the purpose?” vs “What is the action?”

**Incorrect – Line Item Transfer from Personal Services to Contractual**

**Correct – Align Authority to Reflect Anticipated Gas Pipeline Costs.**

If you are requesting a transfer of PCN(s) and or funding from/to another component, only reference where it is being transferred to/from. Only include in the title, the name of the other component. For example: If you are in the Administrative Services component and you are creating a change record to transfer a position to the Commissioner’s Office component you would enter “Transfer (10-XXXX) Budget Manager to the Commissioner’s Office component”.

**Language - field**

This box is only checked for items that are included in the Language Section of the budget bill. Please ask the Budget Section if you have questions.

**Auto-populate priority programs - field**

This box should always be selected for all change records. This will allocate any changes to the four department level priorities. These priorities and the percentages applied to each component are set by the Commissioner’s Office and are used for reporting purposes by the Governor’s Office and Legislative Finance.

**Short Title (optional) - field**

This field is for those changes that have already been approved by OMB and the purpose of the change record is to update ABS, i.e. if you had requested a new PCN since the last time we updated ABS back in August when creating the FY2016 Management Plan. You should enter the OMB approval date for that transaction (e.g. OMB Approved XX/XX/XXXX). You should be able to find this on the OMB Position Approval Form that was forwarded back to you after it was approved. You can contact the Budget Section for this information if you don’t have it.

NOTE: Don't forget that when you are entering change record for something already approved by OMB to also enter the ADN in the appropriate field.

### **Transaction Type – field**

Allowable Transaction Types for FY2017 Governor Budget:

- a. **Increment** – Increase budget authorization (only include positions if increase in authorization is related to a position change).
- b. **Decrement** – Decrease budget authorization. (only include positions if decrease in authorization is related to a position change).
- c. **Fund Change** – decreasing authorization for one fund source and increasing for another for same amount.
- d. **Atrin** – Agency Transfer In – Transfer of position(s) from another department (outside DNR).
- e. **Atrout** – Agency Transfer Out – Transfer of positions(s) to another department (outside DNR).
- f. **Trin** – Transfer In – Transfer of funding and/or position(s) from another component within DNR.
- g. **Trout** – Transfer Out – Transfer of funding and/or position(s) to another component within DNR.
- h. **LIT** – Line Item Transfer – Transfer authorization between line items.
- i. **PosAdj** – Position Adjustment – Any changes made to a PCN that alone will change the position count for that component i.e. add or delete PCN. (i.e. if you are transferring a PCN between components, use TRIN/TROUT.)

### **Line Number Amount - fields**

Used to transfer amount of authorization between line items as well as increasing or decreasing overall authorization. Use positive (+) and negative (-) amounts in the line item fields.

### **Fund Code Amount - fields**

Used if transferring authorization in or out of this component. There is no need to select fund source for line item transfer only, as we do not budget fund source authorization by line items. For the most part, once new authorization is posted, allocation by line item is up to the divisions. In some cases, when new authorization is given, the legislature would like to track those costs. In those cases, authorization will be kept in the way it was budgeted until the legislative reporting needs have been met.

**Positions - fields**

Used to reflect overall position count change by type (PFT, PPT, NP) made in the Personal Services module. Short-term Non-perm positions are not recorded in ABS. Long-term Non-perm positions under 2 years are not budgeted in ABS and therefore don't need a change record.

**Decision/Category/Subcategory - fields**

No entry needed in these fields.

**ADN (Agency Document Number) - field**

Tracking number required by OMB. All change records required an ADN whether it be a request that has already been approved and therefore will have an ADN or new budget requests which will have an ADN assigned by the Budget Section.

**Description (Tab)**

- Must clearly state what the change and why it is necessary.
- Give any and all details that are not apparent from the fields already entered in change record. (If you were the person approving the change, what would you expect to read?)
- If the change record involves a position, be sure to list the Position Title, PCN, Range, Location, and Position Type (PFT, PPT, NP).
- If change record is for a line item transfer or change in authorization of any kind, please include why authorization is available to move, etc. if applicable.
- Do not use acronyms unless first spelled out with acronym in parenthesis.

- f. Write in an active voice. Describe as if you have already been approved for this request and you are explaining what the change will be doing. Do not state that it is a request. The reason for this is at the point this information is made public, it will have been approved and the description should speak from that viewpoint. Example:

**Incorrect – Administrative Services would like to transfer a Budget Analyst IV to the Commissioner’s Office**

**Correct – Transfer of Permanent Full-time, Budget Analyst IV (10-0106) in Juneau from Administrative Services to Commissioner’s Office in Anchorage to become the Department Party Planner.**

- g. This change record will be sent to the Governor’s Office and eventually printed and made public, therefore, **please check spelling, grammar, capitalization, etc.**

### **Management Plan Groups (Tab)**

Not currently used by OMB.

### **Priority Programs (Tab)**

Reflects the four department priorities and are the key performance indicators measured by the Governor’s Office and the Legislature. The percentages assigned to each component for these priorities are assigned by the Commissioner’s Office. These same percentages for your component are applied to each change record and used for reporting purposes.

### **Fiscal Plan (Tab)**

This information is imported from the fiscal plan module (entered by Budget Section) and is updated each year when we complete the 10-Year Fiscal Plan process (via spreadsheet) in December.

## Expenditure /Revenue Detail General Information

1. “Chng Rcrds” totals must equal “Exp Detail” totals for all three scenarios (top of screen).
  - DNR FY2015 Actuals Exp/Rev Detail (12848)
  - DNR FY2016 Mgnt Plan Exp/Rev Detail (12576)
  - DNR FY2017 Governor (12849)
  
2. Totals are “**black**” when balanced and “**red**” when out of balance. Totals between detail and change record amount for line items 72000 through 77000 **must balance**. No detail is entered for line item 71000 (personal services) therefore no need to balance.

Department Natural Resources				Component: Commissioner's Office				
RDU: Administration and Support (600)								
Scenario	Line 71000	Line 72000	Line 73000	Line 74000	Line 75000	Line 76000	Line 77000	Line 78000
DNR FY2015 Actuals - DNR Copy								
Chng Rcrds:	1,366.0	180.1	130.8	13.2	.0	.0	.0	.0
Exp. Detail:	.0	180.1	130.9	13.3	.0	.0	.0	.0
DNR FY2016 Mgnt Plan Exp/Rev Detail								
Chng Rcrds:	1,466.3	107.8	132.5	16.7	.0	.0	.0	.0
Exp. Detail:	.0	146.2	182.5	16.7	.0	.0	.0	.0

Expenditure Account	Compare Key	Service Type	Servicing Agency	Comments	DNR FY2015 Actuals - DNR Copy	DNR FY2016 Mgnt Plan Exp/Rev Detail	DNR FY2017 Governor	Comment Summary: DNR FY2015 Actuals - DNR Copy
72110 Employee Tra	1	External			74.0	100.0	100.0	
72120 Nonemployee	1	External			1.1	.0	.0	
72410 Employee Tra	1	External			96.8	46.2	46.2	
72420 Nonemployee	1	External			.4	.0	.0	

3. You can enter detail information for any of the three scenarios while being in any of them (the scenarios are linked).
  - i.e. you can be in the “DNR FY2015 Actuals Exp/Rev Detail” scenario and able to make changes to the detail for the other two scenarios.
  
4. The order of the detail columns depends on which scenario you are currently in. The detail for the scenario you are in will be listed first, on the left.
  - If you are in the FY2015 detail scenario the scenario detail will be listed in date order from left to right.

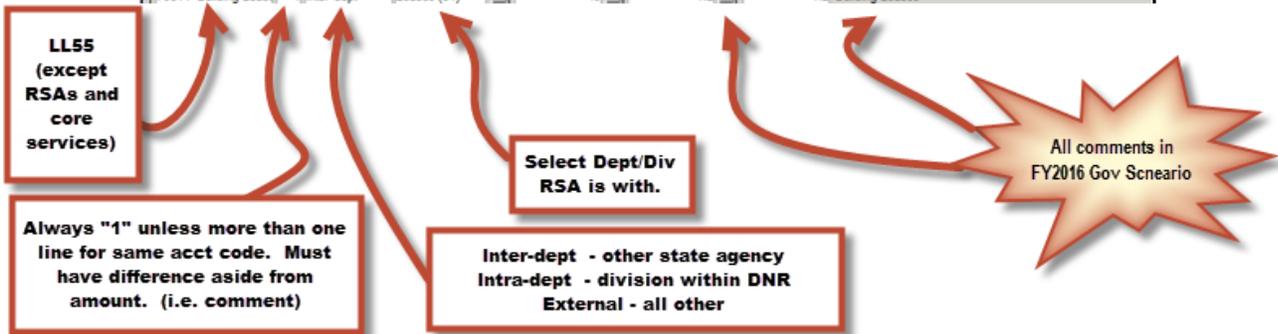
## Expenditure Detail Records

1. The detail for FY2015 Actuals currently represents the main operating budget appropriation for that component.
  - a. Add detail for any unbudgeted RSAs. Those change records have been added for you. Once the detail is added equal to the change record, your totals at the top should balance.
  - b. Account code 73004 includes RSA activity, with your component as the requesting agency. Add detail for breakout of that RSA activity, one line per department you had RSAs with in FY2015. You'll notice that when the comments were added in for last year, the break out of RSA activity came with it. Please verify amounts are reflected accurately based on the servicing agency listed.
2. The detail for FY2016 Management Plan currently represents what you entered as detail for FY2016 Governor last year.
  - a. There were many changes between when we submitted the FY16 Governor budget last November and finally made it to Management Plan in August.
  - b. Update the detail to balance to the FY2016 budget as it was passed. The detail should reflect how you plan to spend your FY2016 budget.
3. The detail for the FY2017 Governor is currently identical to what is in the FY2016 Management Plan column as they were both copied over from FY2016 Governor.
  - a. When the change records for FY2017 Governor are added, this detail should be updated to reflect your spending plan for FY2017.
4. To add/insert/delete an expenditure detail record / line – right click anywhere on the screen and select your choice.
  - a. Adding a row will automatically drop it to the bottom of the list.
  - b. Inserting a row will automatically insert the new line above wherever your cursor is.
  - c. If deleting, be sure the cursor is on the line you would like to delete. There's no recovering a deleted line. It would need to be added again.
5. Each line **must** include a comment. Comments should **only** be in the "FY2017 Governor column".
  - a. The comments for core services or charges department wide must remain as is for consistency.

Scenario		Line 71000	Line 72000	Line 73000	Line 74000	Line 75000	Line 76000	Line 77000	Line 78000
DNR FY2014 Actuals Exp/Rev Detail									
Chng Rcrds:	1,416.2	127.9	203.8	17.8	.0	.0	.0	.0	.0
Exp. Detail:	.0	127.9	203.8	17.8	.0	.0	.0	.0	.0
DNR FY2015 Management Plan Exp/Rev Detail									
Chng Rcrds:	1,521.5	146.2	204.5	16.7	.0	.0	.0	.0	.0
Exp. Detail:	.0	146.2	204.5	16.7	.0	.0	.0	.0	.0

Expenditure Account	Compare Key	Service Type	Servicing Agency	Comments	DNR FY2014 Actuals Exp/Rev Detail	DNR FY2015 Management Plan Exp/Rev Detail	DNR FY2016 Governor Exp/Rev FY2016 Governor Exp/Rev Detail	Comment Summary	DNR Governor Exp/Rev Detail
73156 Telecommunic	1	External			16.8	20.1	20.1		
73225 Delivery Serv	1	External			1.6	2.9	2.9		
73450 Advertising &	1	External			27.0	25.5	27.0		
73525 Utilities (Line 7	1	External			.1	.0	.0		
73650 Struc/Instruct	1	External			26.1	.2	.2		
73675 Equipment/Ma	1	External			13.5	3.9	13.2		
73750 Other Service:	1	External			43.9	112.0	112.0	Regulations: Notice, Review, Comment, Sec2 Ch16 SLA201	
73804 Economic/Dev	1	Inter-dept	Parks Managem		15.3	12.0	12.0	Marketing and Outreach	
73805 IT-Non-Telec	1	Inter-dept	Centralized ETS		8.5	6.6	6.6	Microsoft Licensing and EPR Computer Services	
73806 IT-Telecomm	1	Inter-dept	Centralized ETS		10.3	10.2	10.2	Phones and VPN	
73809 Mail (Line 730	1	Inter-dept	Central Mail (233		-1	.4	.4	Central Mailroom	
73810 Human Resou	1	Inter-dept	Centralized HR (		1.8	1.8	1.8	Central Human Resources	
73811 Building Lease	1	Inter-dept	Leases (81)		.0	1.2	1.2	Building Leases	



6. **Expenditure Account** – FY2015 expenditure detail loaded in from AKSAS at LL55.
7. **Compare Key** – Always use “1” unless you are breaking out a line (i.e. RSAs) and each of those lines is identical except for the amount. (i.e. you enter two separate lines for account 73450 for two different amounts but no other field to differentiate). You would enter a compare key of “1” in the first line and “2” in the second to keep them split. Otherwise the two amounts will roll together when the information is saved.
8. **Service Type** -
  - “External” – for services purchased outside of state government;
  - “Inter-department” – for RSAs with another department; and
  - “Intra-department” – for RSAs with another division(s) within DNR.

**9. Servicing Agency –**

- a. Select top level department name from the drop down list if RSA is with another state agency. You can enter at a lower level within that department if you have that information. It is your choice to report it at that lower level.
- b. Select specific division if RSA is with another division within DNR.

**10. Comments –** Enter all comments in the field for the “DNR FY2017 Governor” column.

Entering comments for the other two will duplicate and cause problems when printing the budget book for the Governor’s Office.

- a. All detail lines are required to have a comment.
- b. Not a lot of detail but something in addition to what the account is called would be good.
- c. View or enter a comment for a specific line by selecting the comment box to the left of the amount for the “DNR FY2017 Governor” column, or
- d. View all comments by selecting comments button at bottom of page.

11. Once all your expenditure detail is entered and you have any lines that have \$0.0 in all three columns and no comment, please delete that row by right clicking on the row and selecting “delete” in that menu.

**Revenue Detail Records**

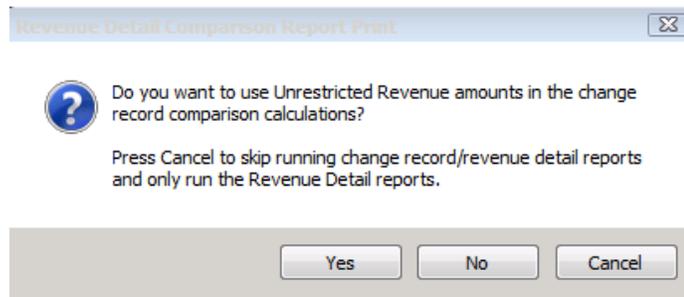
1. You are only required to balance the **restricted** revenue detail to the change record total. The “(R) Rev Detail” line at the top of the screen is what must balance to restricted revenue in the change record. It will be **red** if it is out of balance. This amount is what was collected **only** up to the total authorization for that fund source.

Anything collected above that is recorded as unrestricted revenue by using the box described in “7” below. This will roll those amounts into the “(U) Rev Detail” line at the top and is not required to balance, therefore remaining **red**. Unrestricted revenue does not have a balancing figure on ABS due to no change record for unrestricted revenue collections.

2. You can toggle between the 3 scenarios to see if you are in balance between the change record totals by fund source and the detail below by selecting the tab at the top with that scenario name on it.

3. Master Revenue Account Codes (listed at top of screen)
  - i. 51010 – Federal Receipts
  - ii. 51060 – General Fund Program Receipts (GF/PR)
  - iii. 51015 – Inter-agency Receipts (I/A)
  - iv. 51395 – I/A Oil & Hazardous
  - v. 51200 – CIP Receipts
  - vi. 51373 – Perm Fund Earnings
  - vii. 51063 – Statutory Designated Program Receipts (SDPR)
  - viii. 51073 – Boat Receipts
  - ix. 51434 – LDIF
  - x. 51074 – Shore Fish
  - xi. 51211 – Mine Reclamation
  
4. **Revenue Account** – Account code used in AKSAS.
  
5. **Component** – Select other state agency or division within DNR if that is the source of revenue (RSA), otherwise no need to select an option here.
  
6. **Collocation Code** – manual entry - Use this field to enter type or source of revenue (i.e. lease rental, interest, park fees, etc.) All revenue lines should have an entry in this field.
  
7. **Restricted?** – only check this box if the amount entered is to be applied to a restricted revenue source. If it is an over-collection of a restricted revenue then this should not be checked as it is then considered unrestricted if the amount is over the authorized amount for that fund source.
  
8. **AKSAS Fund** – Generally this will be 11100 for general fund. There are a few exceptions for a fund source that belongs to a fund of its own. If you are unsure, just ask.
  
9. **Comments** – No comments needed for revenue detail. The information used is what you enter manually in the “collocation code” field.

Clicking on the print icon while the revenue detail record is open will generate a revenue detail report that you can print. NOTE: When you click on the print icon, you will get a small window with the following text:



Selecting **Yes** will generate reports that will compare your Unrestricted and Restricted Revenue detail to your Change Record totals, along with the regular Unrestricted and Restricted Revenue detail reports.

Selecting **No** will generate reports that will compare only your Restricted Revenue detail to your Change Record totals, along with the regular Unrestricted and Restricted Revenue detail reports.

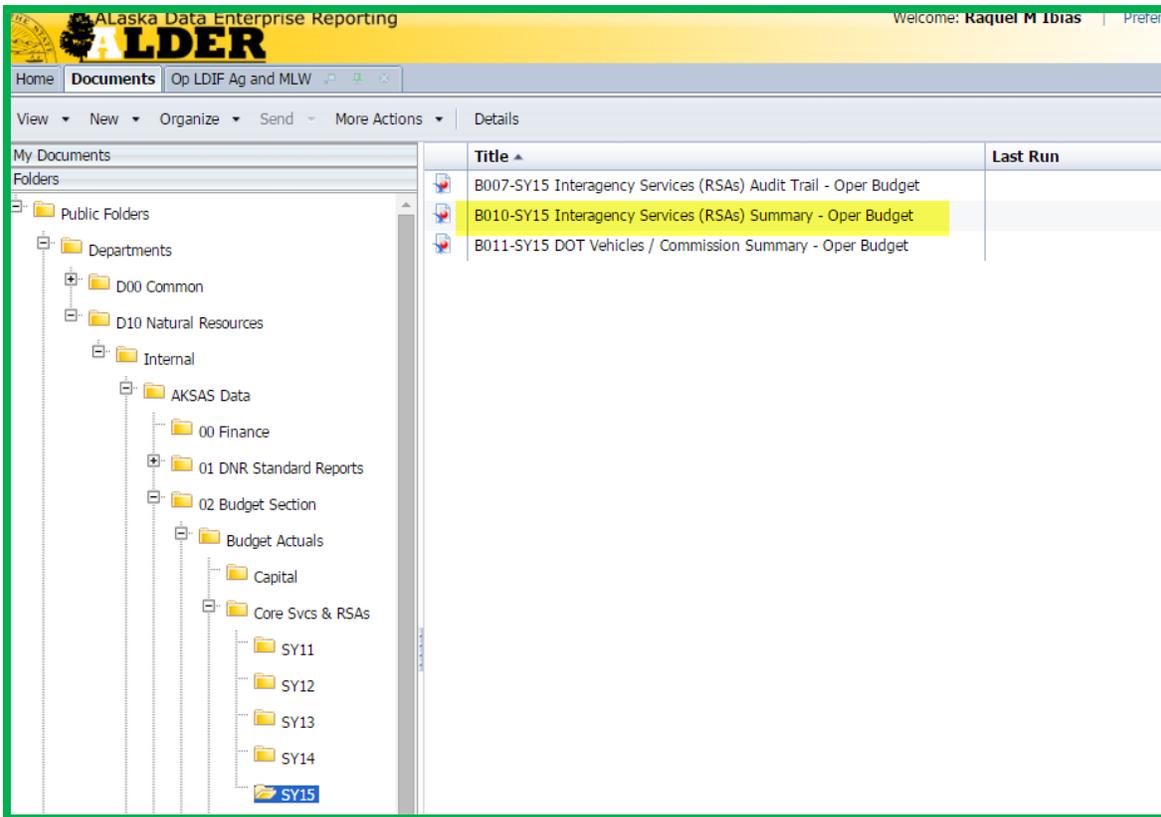
Selecting **Cancel** will generate ONLY the Unrestricted and Restricted Revenue detail reports. *This is typically your best option.*

10. Entries for the FY2016 Mgnt Plan detail should reflect how you plan to receive funds in FY2016. If you have “excess” authorization that you won’t use in FY2016 and will be deleting in the FY2017 budget, make sure you have entered a change record in FY2017 Governor scenario that reflects that decrement.
11. Entries for FY2017 Governor should reflect how you plan to receive funds in FY2017. If you do not know specific RSA’s or federal grants that you expect in FY2017, you may create an entry for “Pending Projects”. That should be used as a last resort – make every effort to identify where your funding will be coming from.

## ALDER Reports

Breakout of FY2015 RSA activity (Account code 73002)  
 B010-SY15 Interagency Services Audit Trail – Oper Budget

Used to report FY2014 RSA/Core Svc activity by servicing department/division. The second tab of the report (RSAs & Core Svcs Costs-LL60) lists all RSAs where your component is the requesting agency (budget expenditures). Each section gives you a total by servicing agency which is how you break it out in the expenditure detail – one line with a total for each agency you have RSAs with. Account codes can be found in the Appendix.



**40513-RECORDERS OFFICE**

**40613-REC OPERATIONS**

Posting Type	CY	SY	AR Number	Appropriation Name	Account Number	Account Name	Svcng Dept #	Open Item Type	Open Item Num	Open Item Short Desc	Account Code Expenditures	Open Item Expenditures
01	2015	2015	37134	REC GF/PGM RCPTS	73804	IA ECONOMIC/DEVELOP					176,136.77	0.00
<b>Svcng Dept Total</b>											<b>176,136.77</b>	<b>0.00</b>
Posting Type	CY	SY	AR Number	Appropriation Name	Account Number	Account Name	Svcng Dept #	Open Item Type	Open Item Num	Open Item Short Desc	Account Code Expenditures	Open Item Expenditures
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP	10-11	RS	1051029	FY15 PIC SUPPORT	0.00	36,900.00
<b>Svcng Dept Total</b>											<b>0.00</b>	<b>36,900.00</b>
Posting Type	CY	SY	AR Number	Appropriation Name	Account Number	Account Name	Svcng Dept #	Open Item Type	Open Item Num	Open Item Short Desc	Account Code Expenditures	Open Item Expenditures
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP	10-12	RS	1051030	PALMER CATS SUPPORT	0.00	2,483.84
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP		RS	1051031	FAIRBANKS CATS SUPPT	0.00	5,794.88
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP		RS	1051105	RECORDERS OFFICE	0.00	27,098.05
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP		RS	1053033	RO COMPUTER NETWORK	0.00	98,000.00
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP		RS	2051031	FAIRBANKS CATS SUPPT	0.00	0.00
<b>Svcng Dept Total</b>											<b>0.00</b>	<b>133,376.77</b>
Posting Type	CY	SY	AR Number	Appropriation Name	Account Number	Account Name	Svcng Dept #	Open Item Type	Open Item Num	Open Item Short Desc	Account Code Expenditures	Open Item Expenditures
04	2015	2015	37134	REC GF/PGM RCPTS		IA ECONOMIC/DEVELOP	10-80	RS	1051043	SHARED PHONE COSTS	0.00	2,196.00
<b>Svcng Dept Total</b>											<b>0.00</b>	<b>2,196.00</b>

**AKSAS Component Structures for ALDER Reports**

<b><u>Component</u></b>	<b><u>CC Range</u></b>	<b><u>AR</u></b>
Forestry	10 <b>30</b> 0000 – 10309999	37581
SPCO	10 <b>14</b> 0000 – 10149999	37563
Agriculture	10 <b>80</b> 0000 – 10809999	37586
MLW	10 <b>20</b> 0000 – 10209999	37580
MHTLO	10 <b>16</b> 0000 – 10169999	37169
Parks	10 <b>71</b> 0000 – 10719999	37590
IRM	10 <b>12</b> 0000 – 10129999	37566
Rec Ofc	10 <b>13</b> 0000 – 10139999	37570
Oil & Gas	10 <b>40</b> 0000 – 10409999	37576
OPMP	10 <b>90</b> 0000 – 10909999	37574
DGGS	10 <b>60</b> 0000 – 10609999	37582
GPPO	10 <b>09</b> 0000 – 10099999	37562

## Personal Services

The Position Summary tab in your component's ABS Personal Services Module (listed at very bottom of change records) lists all of the PCNs in your component. PCNs in the position summary tab can be sorted by clicking on the header of each column once. Stars next to a PCN indicate the position is shared with another component. One star means the position is shared and counted in the other component. Two stars means the position is shared and counted in the component you are in. To find out what the other component is, double click the PCN and select the "Split" tab. This will show you how the PCN is split between the two components.

### To update each PCN

Double click on a PCN to open the detail screen. Carefully review each one to ensure the accuracy of the information in AKPAY such as: classification, location, salary change date, and anything else that affects the funding for the position. **Please review each and every position as we had a lot of activity during the most recent legislative session and most PCNs are likely affected in some way.**

- The "Actuals" tab on the far right will show you the current information in ABS for this PCN on the right-hand side box and the AKPAY information on in the left-hand side box. With few exceptions, these should match when you are done updating.
- PCNs in salary override need special attention as they do not update automatically

### Recalc Button

Changes to bargaining unit, class code, position type, salary schedule, retirement, frozen status or budgeted months can affect the salary, benefit rate and/or premium pay costs for the PCN. Modifications to any one of these categories will enable the Recalc button and allow the recalculation of the new costs for the PCN prior to saving. If changes are made to the above categories and Save is clicked (without clicking on Recalc), recalculation occurs automatically prior to saving the new information to the database.

### Reassign PCN Button

The DNR Budget Section can reassign any position numbers. This is used in the case of a PCN that has been added previously and now has a permanent PCN assigned to it via AKPAY and need that information updated in ABS.

---

Things to keep in mind

- a. Non-Perm positions are not eligible for retirement contributions and do not get step increases.
- b. Verify the funding sources on the “Funding” tab are accurate.
- c. The Benefits tab is read-only and changes based on selections for position type, bargaining unit, PCN department, and PCN retirement status.
- d. Changes will be saved when you click the save button. However, by clicking the “Recalc” button, you can see how a change affects the cost of the position without saving the change.
- e. If there are no changes, close the detail screen and move on to the next PCN **OR** on the main detail screen of the PCN you can select the “Next PCN” tab at the bottom, or “Previous PCN” for that matter.
- f. Note all changes in the “Notes” tab of the PCN. Do **NOT** delete any prior notes. Please, please use this tab to explain ANY different to AKPAY. All differences will show in **red** on the “Actuals” tab and will be reviewed by the Budget Section and OMB.
- g. Once you have updated all PCNs, please be sure that your total count by position type (FT, PT, NP) in your Personal Services module match the totals you have based on your change records. You can see this on the “Position Counts” tab on the main Personal Services screen. The upper left box called “Active Positions” lists your PCN counts by type in the total column. This must match the totals listed in the bottom right box called “Change Record Totals”. If it does not, we need to figure that out before you deal with verifying the vacancy factor. Contact the Budget Section and we can work together to figure out why it doesn’t balance and how to fix it.

## Vacancy Factor

### Total Personal Services Section

A vacancy factor is the calculation used to reduce a component’s funding to meet the anticipated need for personal services based on the expectation that not all positions will be filled 100% of the time.

PS Summary for Administrative Services (424) - Test FY15 Management Plan Training (11445)  
 Scenario: Test FY15 Management Plan Training (11445)  
 Department: Natural Resources (10) Component: Administrative Services (424)  
 RDU: Administration and Support

Component Totals	Position Summary	Benefit Rates	Position Counts
<b>Total Personal Services</b>	<b>Component Funding Summary</b>	<b>Amount</b>	<b>w/Vacancy</b>
Salaries: 1,976,196	Position Funding:		
Benefits: 1,252,208	1004 General Fund Receipts	2,282,482	2,163,561
Premium Pay: 0	1007 Interagency Receipts	945,922	896,639
COLA: 0	<b>Total Position Funding:</b>	<b>3,228,404</b>	<b>3,060,200</b>
Pre-vacancy total: 3,228,404	Lump Sum Premium Pay Funding:		
5.21% vacancy: (168,204)	1004 General Fund Receipts	14,500	14,500
Post-vacancy total: 3,060,200	1007 Interagency Receipts	6,200	6,200
Lump sum prem. pay: 20,700	<b>Total Lump Sum Premium Pay Funding:</b>	<b>20,700</b>	<b>20,700</b>
Total Line 100: 3,080,900			
Change Record Total: 3,080.9			

Annotations in the screenshot:

- Yellow callout: "Total Salary/Benefits in Pers Svc Module" points to the **3,060,200** value in the "w/Vacancy" column.
- Yellow callout: "Total Salary/Benefits w/Vacancy Ffactor" points to the **3,080,900** value in the "Total Line 100" row.
- Yellow callout: "Total of All Per Svc Module" points to the **3,080,900** value in the "Total Line 100" row.
- Yellow callout: "Total of all Change Records" points to the **3,080.9** value in the "Change Record Total" row.
- Yellow callout: "Must Be Within Range For Component (based on position count)" points to the **3,080.9** value in the "Change Record Total" row.

It is displayed as a percentage of your total salary and benefits calculated in the Personal Services module, and is the difference between the calculated cost for all PCNs and the total amount of Personal Services funding you are authorized. The “Component Totals” screen is used to balance between the Personal Services module calculations based on your updates to the individual PCNs and the total Personal Services authorization from the Change Records.

### How the Vacancy Factor Calculation Works

**Pre-vacancy total** (Total Salary/Benefits calculated in ABS. If every PCN was filled 100% of the time.)

**Less: Total Line 100** (Must Balance to Change Records. This is your total line 71000 authorization)

**= Vacancy Rate** (Must be within allowable range)

Each component must have a vacancy factor that falls within a specific range which is based on their full time position count in ABS as shown below.

Number of FULL-TIME Positions	Minimum Vacancy Factor	Maximum Vacancy Factor
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

Example:

The Administrative Services component has a total full-time position count of **31**. You can find this information on the “Position Counts” tab. The acceptable range for their vacancy factor is between 3% - 6%. OMB guidelines stipulate that they are not allowed to go over 6% but it is acceptable to be under 3%.

Component Totals				Position Summary																																									
<b>Active Positions</b> <table border="1"> <thead> <tr> <th></th> <th>Existing</th> <th>New</th> <th>Transferred In</th> <th>Total Positions</th> </tr> </thead> <tbody> <tr> <td>Full Time:</td> <td>31</td> <td>0</td> <td>0</td> <td>31</td> </tr> <tr> <td>Part Time:</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Non-Perm:</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>Total:</b></td> <td><b>31</b></td> <td><b>0</b></td> <td><b>0</b></td> <td><b>31</b></td> </tr> </tbody> </table>					Existing	New	Transferred In	Total Positions	Full Time:	31	0	0	31	Part Time:	0	0	0	0	Non-Perm:	0	0	0	0	<b>Total:</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>Inactive Positions</b> <table border="1"> <thead> <tr> <th></th> <th>Deleted</th> <th>Transferred Out</th> </tr> </thead> <tbody> <tr> <td>Full Time:</td> <td>0</td> <td>0</td> </tr> <tr> <td>Part Time:</td> <td>0</td> <td>0</td> </tr> <tr> <td>Non-Perm:</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>Total:</b></td> <td><b>0</b></td> <td><b>0</b></td> </tr> </tbody> </table>			Deleted	Transferred Out	Full Time:	0	0	Part Time:	0	0	Non-Perm:	0	0	<b>Total:</b>	<b>0</b>	<b>0</b>
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One exception to that rule is when a component has a large number of seasonal or part-time positions. Those components may want to budget a vacancy above the maximum, since these percentages are based on full-time positions only. If this is necessary, be sure to e-mail me that this is the reason for being over when you submit your Management Plan. Although given this little extra wiggle room, in this situation you should still keep your vacancy factor reasonably close to the high end of the acceptable range. The Budget Section will let you know if it is too high for OMB approval and we can work with you on adjusting the vacancy factor down.

The “Total Line 100” amount must balance to the “Change Record Total” which comes from the Personal Services line item funding from all the change records, making up your budget. If it doesn’t, both amounts will be red.

Component Totals	
<b>Total Personal Services</b>	
Salaries:	2,024,933
Benefits:	1,260,117
Premium Pay:	0
COLA:	27,490
Pre-vacancy total:	3,312,540
5.21% vacancy:	(172,588)
Post-vacancy total:	3,139,952
Lump sum prem. pay:	0
<b>Total Line 100:</b>	<b>3,139,952</b>
<b>Change Record Total:</b>	<b>3,107.0</b>

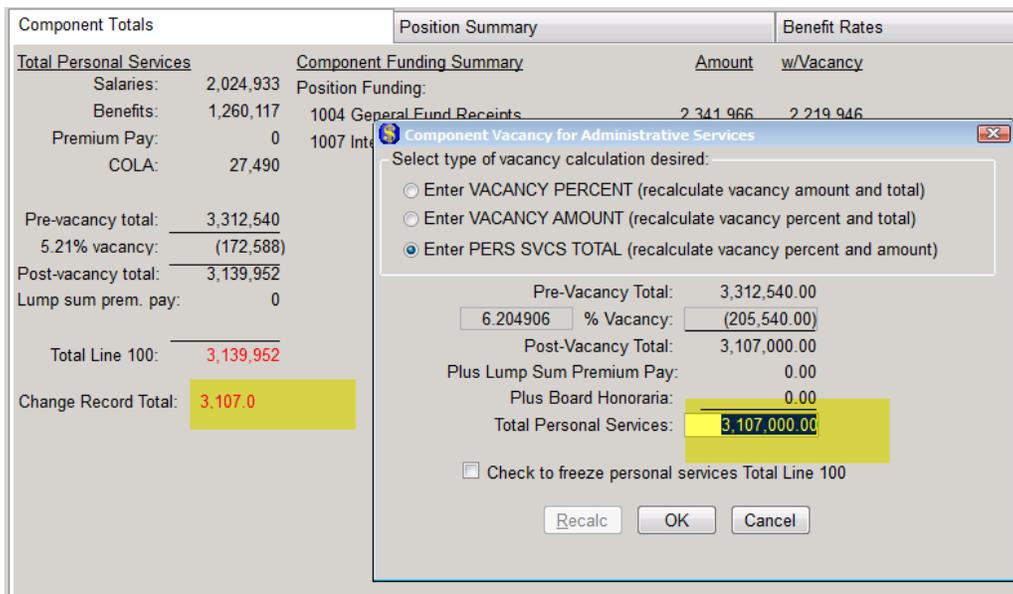
Once you have updated all of your individual PCNs and if the “Total Line 100” amount and “Change Record Total” **do not** match, you have options for balancing:

1. You can affect the “Pre-vacancy total” by making changes to individual PCN(s) in the Personal Services module that involve either the total cost of the position or the funding type for that position. Alone, an increase/decrease to the total cost for a PCN will result in the vacancy percentage changing in the same direction.

NOTE: With the understanding that you may have to make adjustments to your PCNs in order to meeting the vacancy factor guidelines, you still need to budget as close to reality as possible. Salary increases and other adjustments made by OMB are based on the funding you have set in ABS for each PCN. For example: if you have a position 100% federally funded in ABS yet you pay them partially with general funds in AKPAY and a salary increase is posted, you will receive all federal authorization for that PCN.

2. Before changes are made to your Personal Services module, the vacancy factor you will see is what was calculated in the last scenario submitted. For FY17 Governor Budget you will be starting off with the vacancy factor from the FY2016 Management Plan scenario. Once you have made all your updates to the individual PCNs and your totals do not match, you can force the “Total Line 100” amount to match the “Change Record Total” amount and let the vacancy factor absorb the difference and see if it still falls within the acceptable range for your component.

To make that adjustment, you select “Vacancy” at the bottom of the “Component Totals” tab. The amount reflected as “Total Personal Services” needs to be changed to match the “Change Record Total” amount. This should be entered in whole dollars. When you select the “recalc” button on the pop up window the new vacancy factor will display. Verify that this new percentage is within the acceptable range. Select “OK” to make this adjustment to the calculation. Select “Cancel” to back out without the change.



3. You can also affect your “Change Record Total” by creating a change record to do a line item transfer between the Personal Services line item and another line item. If you choose this option you will need to justify, in the “change record description” tab, why you have funds available to move and how they are being repurposed.

Remember: The last time we updated these PCNs was back in August when we created the FY2016 Management Plan. When making adjustments to PCNs for FY2017 Governor you are adjusting for a future time period (July, 2016 through June, 2017) versus when we updated Management Plan, you were adjusting for now and ABS was matching AKPAY.

Component Funding Summary Section

This section reflects the pre-vacancy and post-vacancy amounts by fund source. **You are required to have enough total authorization for each fund source that is equal to, or greater than, the post-vacancy amount; amount shown in the column on the right (w/Vacancy).**

Scenario: DNR FY2017 Governor (12849)		Component: Administrative Services (424)	
Department: Natural Resources (10)		RDU: Administration and Support	
Component Totals		Position Summary	
<u>Total Personal Services</u>		<u>Component Funding Summary</u>	
Salaries:	2,232,774	Position Funding:	
Benefits:	1,338,138	1004 General Fund Receipts	2,520,744
Premium Pay:	0	1007 Interagency Receipts	1,050,168
COLA:	0	Total Position Funding:	3,570,912
Pre-vacancy total:	3,570,912		3,402,300
4.72% vacancy:	(168,612)		
Post-vacancy total:	3,402,300		
Lump sum prem. pay:	0		
Total Line 100:	3,402,300		
Change Record Total:	3,402.3		

If this is not case, you will see an error message (in red) just below that specific fund source. A solution to this would be to look at each of the PCNs that are using that fund source and make the appropriate changes so that you are allocating less of your personal services to that fund source.

If the error code is showing up for either Interagency Receipts (I/A) or Capital Improvement Project Receipts (CIP), you should consider increasing your I/A or CIP authorization by creating a change record for that request. There is the possibility that another component within your same RDU (Result Delivery Unit) will have excess authorization of the same type that can be transferred to your base budget. If you feel this might be a solution, contact the Budget Section and we can review to see if there is excess authorization available and if that might be an option for you.

**What Effects Vacancy Factor?**

Action *	Total Cost of Salary / Benefits	Vacancy Rate	Change Record Total (Pers Svc Only)
Increase Total PCN Cost (i.e. from Range 14 to Range 16)	↑	↑	–
Decrease Total PCN Cost (i.e. transfer to a location with lower geographic differential)	↓	↓	–
Transfer PCN from Another Component with no funding	↑	↑	–
Transfer PCN to Another Component with no funding	↓	↓	–
Transfer PCN from Another Component with not enough funding	↑	^	↑
Transfer PCN to Another Component with not enough funding	↓	∨	↓
Transfer PCN from Another Component with Full Funding **	↑	–	↑
Transfer PCN to Another Component with Full Funding **	↓	–	↓
Decrease to Personal Services Authorization (i.e. Line Item transfer from Personal Services to Other Line)	–	↑	↓
Increase to Personal Services Authorization (i.e. any increase in Pers Svcs Authorization)	–	↓	↑
Force "Line 100" to Match "Change Record Total" if too low	↑	↑	–
Force "Line 100" to Match "Change Record Total" if too high	↓	↓	–

\* Individual action stands alone with no other changes to Personal Services funding/positions.

\*\* Vacancy will always change a small amount as it is a percentage of the total costs.

^ or ∨ Vacancy Factor will change in same direction but not enough to keep equation balanced.

NOTE: Keep in mind that adding/deleting PCNs has the potential to change your applicable vacancy range.

## Position Types

The following position types are used in ABS. The position count status and benefits are determined by the selected position type.

Type	Description	Position Category	Season Code	Bene Code	Budget	Count Status	AKPAY Season Code
CACL	Seasonal Part Time	SEASONAL	C	0	O	PT	PS
HACL	Part Time	PART TIME	H	0	O	PT	PR
RCCL	Part Time Capital	PART TIME	R	0	C	PT	PR
AACL	Seasonal Part Time	SEASONAL	A	1	O	PT	PS
EXPT	Exempt Part Time	PART TIME	P	1	O	PT	PR
PACL	Part Time	PART TIME	P	1	O	PT	PR
PXPT	Part Time Partially Exempt	PART TIME	P	1	O	PT	PR
EXEMP	Exempt Full Time	FULL TIME	F	2	O	FT	FR
FACL	Full Time	FULL TIME	F	2	O	FT	FR
PXFT	Full Time Partially Exempt	FULL TIME	F	2	O	FT	FR
SACL	Seasonal Full Time	SEASONAL	S	2	O	PT	FS
NGCL	Program NonPerm	NONPERM	G	3	O	NP	
NJCL	Project NonPerm Classified	NONPERM	E	3	O	NP	
NSCL	Substitute NonPerm	NONPERM		3		NP	
NTCL	Normal NonPerm Classified	NONPERM	T	3	O	NP	
OSCL	On-Call Non Perm Classified	NONPERM		3		NP	
TEMPS	Temporary Exempt	NONPERM	T	3	O	NP	
TGCL	Short Term NonPerm	NONPERM	G	3	O	NP	
TJCL	Short Term NonPerm	NONPERM	E	3	O	NP	
TSCL	Short Term NonPerm Substitute	NONPERM		3		NP	
TTCL	Short Term NonPerm	NONPERM	T	3		NP	
LTEXE	Long Term NonPerm	NONPERM	G	4	O	NP	
PGCL	Long Term NonPerm	NONPERM	G	4	O	NP	
PJCL	Long Term NonPerm Project	NONPERM	E	4	O	NP	
PSCL	Long Term NonPerm Substitute	NONPERM		4		NP	
PTCL	Long Term NonPerm	NONPERM	T	4	O	NP	
NPERM	Non-Perm University	NONPERM		9	U	NP	
PART	Part Time University	PART TIME		9	U	PT	
FULL	Full Time University	FULL TIME		9	U	FT	

### Benefit Codes/Descriptions

Each position type has an associated benefit code that determines the type and percentage of benefit applied to the position: 0 = No fixed benefits, 1 = Half-fixed benefits, 2 = Full fixed benefits, 3 = Short Term Non-Perm benefits, 4 = Long-Term Non-Perm benefits.

- Benefit Rate 0 applies to: Seasonal Part Time, Part Time 0 - 14 hrs/wk
  1. Full SBS (to max)

2. Full Retirement
  3. Full Department Benefits (Term Leave, Risk Mgmt, Leave Cash-in)
  4. No BU Benefits (Health Ins, Life Insurance, Legal)
- Benefit Rate 1 applies to: Seasonal Part Time, Part Time 15 - 29 hrs/wk
    1. Full SBS (to max)
    2. Full Retirement
    3. Full Department Benefits (Term Leave, Risk Mgmt, Leave Cash-in)
    4. Half BU Benefits (Health Ins, Life Ins, Legal)
  - Benefit Rate 2 applies to: Seasonal Full Time, Full Time > 29 hrs/wk
    1. Full SBS (to max)
    2. Full Retirement
    3. Full Department Benefits (Term Leave, Risk Mgmt, Leave Cash-in)
    4. Full BU Benefits (Health Ins, Life Ins, Legal)
  - Benefit Rate 3 applies to: Short Term Non Perm (generally budgeted 120 days or less)
    1. Percentage of salary fixed by OMB: Non Perms ONLY get the following benefits: SBS, Workers Compensation and Legal Fund. (the short term non-perm rate is a blended rate of SBS + Risk Mgmt + a flat 1.75% and will vary between departments because of the varied risk management rate in each department)
    2. NO SBS
    3. NO Retirement
    4. NO Department Benefits
    5. NO BU Benefits
  - Benefit Rate 4 applies to: Long Term Non Perm (budgeted 0 - 12 months)
    1. Full SBS (to max)
    2. NO Retirement
    3. Full Department Benefits (Term Leave, Risk Mgmt, Leave Cash-in)
    4. Full BU Benefits (Health Ins, Life Ins, Legal)

## OMB Approval Matrix

The Office of Management and Budget (OMB) has delegated approval for some items to the Commissioner. The Commissioner, in turn, has delegated the approval authority to the Admin Services Director. The approval matrix is below:

Action	OMB delegation of authority to:	Department may delegate authority to:	OMB approval
<b>POSITIONS</b>			
Create new full-time/part-time and/or seasonal classified positions	Commissioner	Administrative Services Director (ASD) Only	OMB Director/Chief Budget Analyst (CBA)
Create new exempt or partially exempt positions	Commissioner	ASD Only	OMB Director/CBA
Create new temporary exempt position under AS 39.25.110(9), regardless of range or duration	Commissioner	ASD Only	OMB Director and Chief of Staff
Recruit and hire exempt and partially exempt positions range 16 and above, including temporary exempt positions under AS 39.25.110(9)	Commissioner	ASD Only	Chief of Staff
Create new long-term nonpermanent positions	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Create new short-term nonpermanent positions	Commissioner	Department authorized staff	Through review of operations plan (budget submission) and periodic reporting
Delete positions	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Extend long-term nonpermanent positions	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Extend short-term nonpermanent positions	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Extend temporary exempt positions established under AS 39.25.110(9)	Commissioner	ASD Only	OMB Director/CBA
Reclassification resulting in less than three range increase	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Reclassification resulting in three or more range increase	Commissioner	ASD Only	OMB Director/CBA
Change in time status (position type)	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Location transfers (except to and from Juneau)	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Location transfers to and from Juneau	Commissioner	ASD Only	OMB Director/CBA

Action	OMB delegation of authority to:	Department may delegate authority to:	OMB approval
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**BUDGET TRANSFERS**

Transfers to or from the personal services line	Commissioner	Department authorized staff	Through review of operations plan (budget submission) and periodic reporting
Transfers to or from the grants line	Commissioner	ASD Only	OMB Analyst
Transfers between capital project appropriation allocations	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting
Transfers between general obligation bond appropriation allocations	Commissioner	Department authorized staff	OMB Analyst for Debt
Transfers of expenditures between operating and capital appropriations	Commissioner	ASD Only	Through review of operations plan (budget submission) and periodic reporting

**REIMBURSABLE SERVICES AGREEMENTS (RSAs)**

Budgeted RSAs	Commissioner	Department authorized staff	Through review of operations plan (budget submission) and periodic reporting
Unbudgeted RSAs < \$300,000	Commissioner	Department authorized staff	Through review of operations plan (budget submission) and periodic reporting
Unbudgeted RSAs = > \$300,000	Commissioner	Department authorized staff	OMB Analyst
Unbudgeted RSA amendments (cumulative) = > \$300,000	Commissioner	Department authorized staff	OMB Analyst

**MISCELLANEOUS**

Change scope of capital project	Commissioner	ASD Only	CBA - May also require legislative approval
Reorganizations, consolidations, or elimination of agencies	Commissioner	No	OMB Director
Revised Programs that require Legislative Budget and Audit Committee approval (AS 37.07.080(h))	Commissioner	ASD Only	OMB Director/CBA

### OMB Position Approval Form

The process for filling out the OMB Position Approval form is as follows:

- Download a copy of the electronic form from the Budget Section Intranet page <http://int.dnr.alaska.gov/ssd/budget>. The form has been updated recently. Please do not rely on a copy you have saved in your personal drive, or the form posted on OMB's website. Our form is specific to DNR needs.
- Fill out a draft version of the form.
- Send the form to the Budget Analyst for review. The Budget Analyst will verify that funding sources and amounts are reasonable, and will assign an ADN.
- The Budget Analyst will return the form to you for Division Head signature. Please note that the form must be signed by the Division Head, or their delegate, not the supervisor of the position. If the form is being signed by a delegate, a delegation of authority must be sent to the Budget Analyst with the form.
- The Budget Analyst will have the form signed by the ASD, and will forward the form on to OMB for signature as needed.

See Appendix for a hard copy of the OMB Position Approval Form. .

## Org Charts

**Org Chart Header:** Department of Natural Resources  
 Component Name (Division Name if consolidating org charts)  
 FY2017 Governor Budget

### Order of Info in each PCN Box:

PCN 10-xxxx		
Classification Title		
Rxx	Location Code	BU

**PCN Number:** Include the 10 as department identifier unless PCN was a transfer from another department and will start with department number other than 10.

**Classification Title:** Title identified in ABS

**Rxx:** Range (e.g. Range 14 = R14)

**Location Code:** 3 Letter Location Codes from ABS

**BU:** Bargaining Unit identified in ABS

GG – General Government

SS – Supervisory

LL – Labor, Trades, and Crafts

XE - Exempt

PX – Partially Exempt

### General Guidelines:

1. Make it readable
2. The component must fit on one 8 ½ by 11 page (if not possible, divide by function or activity, project, etc.)
3. Spell out classification title when possible
4. Do NOT include salary step (A, B, C, etc)
5. Do NOT include employee names
6. For divisions with multiple components, org charts can be blended if a different box border is used for each component and components are identified with a legend.

7. Split positions should be identified with a different border and marked in a legend as “split with another component”
8. Contact the Budget Section with questions regarding org charts.

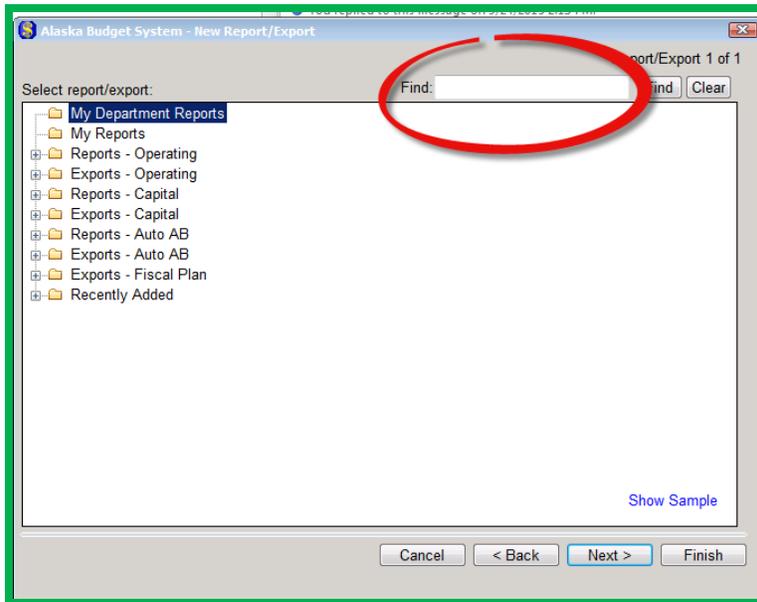
## Checklist

- Analyze allocation of authorization by line item and make appropriate changes via change record to reflect what is expected to occur for FY2017 and continue going forward in future years.
- Verify that all new change records for changes already approved by OMB (mostly position changes) have an approval date posted in the “short title” field and the assigned ADN.
- Add any new PCNs (if applicable) added since the FY2016 Management Plan was created to the Personal Services module.
- Update all PCNs in Personal Services module. Project what will be happening 7/1/16 through 6/30/17.
- Make sure that the “Notes” tab includes any change made to PCNs as of FY2016 Management Plan or to explain any differences that OMB may ask about.
  - Any PCN in “salary override” needs to have the reason for that stated in the “notes” tab.
  - Explain any position using a default class code (only used if position class created not yet loaded into ABS),
  - Explanation for any LTNP in longevity.
- Verify that the vacancy factor falls within appropriate range for your component.  
Complete an “OMB Position Request” form for all position changes requiring OMB or Admin Services Director approval.
- Run ABS reports to catch discrepancies (see reports section of training manual).
- Send e-mail to the Budget Section (Raquel, Dayna, Lisa) stating that you are finished with your FY2017 Governor Budget and include the following:
  - An explanation if you are over the acceptable vacancy range for your component. FYI: The only OMB accepted reason is if the component has a high number of part-time or seasonal positions.
  - Verify that all PCNs in the Personal Services module are included in an org chart and submit using the org chart instructions.

## Useful ABS Reports

Listed by: “Report Directory/Subdirectory/Report Name (Report Number)”

**Shortcut to locate a report:** Enter report number in field noted below and select “Find”.



### 1. Operating/Component/Component Detail (1077)

Used to report total authorization and position count for component – all change records included.

<u>Component Detail (1077)</u>	
Department of Natural Resources	
Component: Commissioner's Office (423)	
RDU: Administration and Support (600)	
FY2016 Management Plan (12513)	
1000 Personal Services	1,466.3
2000 Travel	107.8
3000 Services	132.5
4000 Commodities	16.7
5000 Capital Outlay	0.0
7000 Grants, Benefits	0.0
8000 Miscellaneous	0.0
<b>Totals</b>	<b>1,723.3</b>
<b>Funding Sources:</b>	
1004Gen Fund (UGF)	1,549.9
1007IA Rcpts (Other)	153.4
1108Stat Desig (Other)	20.0
<b>Funding Totals:</b>	
Unrestricted General (UGF)	1,549.9
Designated General (DGF)	0.0
Other	173.4
Federal	0.0
<b>Positions:</b>	
Permanent Full Time	9
Permanent Part Time	0
Non Permanent	0

**2. Operating/Change Record/Change Record Detail w/Description (285)**

Used to show all change records, including the descriptions. Handy for Management to see what the budget started with and individual changes made to it.

Change Record Detail with Description (285)											DRAFT	
Department of Natural Resources												
Scenario: FY2016 Management Plan (12513)												
Component: Commissioner's Office (AR N000) (423)												
RDU: Administration and Support (600)												
Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions PFT	PPT	NP
<b>FY2016 Conference Committee</b>												
<b>FY2016 Conference Committee</b>												
	ConCom	1,782.2	1,486.8	136.2	142.5	16.7	0.0	0.0	0.0	9	0	0
1004 Gen Fund		1,608.8										
1007 IIA Rpts		153.4										
1108 Stat Desig		20.0										
<b>FY2016 Authorized</b>												
<b>Align Authority for FY2016 Travel Reduction (ADN: 10-2016-5010)</b>												
	Unalloc	-28.4	0.0	-28.4	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-28.4										
Adjustment to allocate department-wide travel reduction per SLA2015/CH23/S1/P31/L31. The reduction of travel will impact the ability to attend necessary conferences and meetings.												
<b>Mandatory 5-Day Furlough for EX/PA Positions and Reduce Contracts Used to Support Natural Resources Decisions (ADN: 10-2016-5009)</b>												
	Unalloc	-26.5	-16.5	0.0	-10.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-26.5										
Personal services reduction (-16.5) will result in a five day furlough for all exempt and most partially exempt positions. The contractual reduction (-10.0) will result in fewer professional service agreements used by the Commissioner to support natural resources management decisions.												
<b>Reverse Over Appropriation of FY2016 Cost of Living Adjustment (ADN: 10-2016-5009)</b>												
	Unalloc	-4.0	-4.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-4.0										
To adjust authorization for salary over-appropriations that occurred when the original COLA transaction reversals were restored by the Legislature in the budget but associated salary adjustments were not reversed.												
<b>Component Totals</b>		<b>1,723.3</b>	<b>1,466.3</b>	<b>107.8</b>	<b>132.5</b>	<b>16.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>9</b>	<b>0</b>	<b>0</b>

**3. Operating/Change Record/Change Record - Ignoring Included Scenarios (355)**

Same as above but does not include change records used to build the scenario: ConCom, FY16 Auth, FY16 Management Plan – only includes change records entered in that scenario.

**4. Operating/Expenditure Detail/Line Item Detail (rtf) (295)**

Used to show expenditure detail w/comments. If you want a report that shows all three years detail as is does on the screen, you can select print at the top directly from that detail screen.

Line Item Detail (295)			
Department of Natural Resources			
Travel			
Component: Commissioner's Office (423)			
RDU: Administration and Support (600)			
Line Number	Line Name		DNR FY2015 Actuals - DNR Copy
72000	Travel		180.1
Expenditure Account	Servicing Agency	Explanation	DNR FY2015 Actuals - DNR Copy
<b>72000 Travel Detail Totals</b>			<b>180.1</b>
72110	Employee Travel (Instate)	General instate, including gas pipeline related travel	74.0
72120	Nonemployee Travel (Instate Travel)		1.1
72410	Employee Travel (Out of state)	Travel outside the state to coordinate and participate in the Governor's and department's priority resource development projects.	96.8
72420	Nonemployee Travel (Out of state Emp)		0.4
72721	Move Household Goods	One-time employee re-location expenses	6.1
72722	Move Travel/Lodging	One-time employee re-location expenses	0.6
72723	Move Meals		0.9
72726	Temp Quarter Lodging	One-time employee re-location expenses	0.1
72971	AKPAY Travel Expense		0.1

**5. Operating/Expenditure Detail/Interagency Services (60)**

Same as above for account code 73002 – Interagency Services only.

**6. Operating/Revenue Detail/Restricted Revenue Detail (58)**

Same as above for all 50000 account codes by Master Revenue Account (roll up revenue account at top of screen used to compare to change record totals.

**7. Operating/Revenue Detail/Unrestricted Revenue Detail (59)**

Same as above for all 60000 account codes by Master Revenue Account.

**8. Personal Services/Position Detail/Personal Services Expenditure Detail (1445)**

Used to show the total cost for all budgeted PCNs, total PCN count by position type, and vacancy factor for a given component.

<b>Personal Services Expenditure Detail (1445)</b>														<b>DRAFT</b>	
Department of Natural Resources															
Scenario: DNR FY2016 Governor Exp/Rev Detail (11843)															
Component: Commissioner's Office (423)															
RDU: Administration and Support (600)															
Status PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Steps	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF + DGF Amount
01-919X	Inter-Governmental Coordinator	FT	A	XE	Anchorage	N00	24 A / B	12.0		89,783	0	0	48,887	138,670	138,670
10-0001	Commissioner	FT	A	XE	Anchorage	N00	0	12.0		137,712	0	0	64,911	202,623	202,623
10-0002	Administrative Assistant II	FT	A	GP	Anchorage	200	14 J / K	12.0		55,605	0	0	36,876	92,481	92,481
10-0062	Spec Asst To The Comm II	FT	A	XE	Anchorage	N00	23 D / E	12.0		92,334	0	0	49,808	142,142	142,142
10-0081	Dep Commissioner	FT	A	XE	Anchorage	N00	28 L / M	12.0		141,475	0	0	66,038	207,513	207,513
10-0087	Spec Asst To The Comm II	FT	A	XE	Anchorage	N00	23 A	11.5		78,430	0	0	44,104	122,534	122,534
10-0421	Dep Commissioner	FT	A	XE	Anchorage	N00	28 F	12.0		167,256	0	0	73,759	241,015	241,015
10-0974	Exec Secretary III	FT	A	XE	Anchorage	N00	16 J / K	12.0		63,702	0	0	39,477	103,179	103,179
10-T005	Project Assistant	FT	A	XE	Anchorage	N00	23 D	12.0		90,696	0	0	49,217	139,913	
10-X011	Special Project Assistant	FT	A	XE	Anchorage	N00	26 F	12.0		115,632	0	0	58,214	173,846	173,846
												<b>Total Salary Costs:</b>		1,032,625	
												<b>Total COLA:</b>		0	
												<b>Total Premium Pay:</b>		0	
												<b>Total Benefits:</b>		531,291	
												<b>Total Pre-Vacancy:</b>		1,563,916	
												<b>Minus Vacancy Adjustment of 2.71%:</b>		(42,416)	
												<b>Total Post-Vacancy:</b>		1,521,500	
												<b>Plus Lump Sum Premium Pay:</b>		0	
												<b>Personal Services Line 100:</b>		1,521,500	
		<b>Total Positions</b>		<b>New</b>	<b>Deleted</b>										
<b>Full Time Positions:</b>		10	0	0											
<b>Part Time Positions:</b>		0	0	0											
<b>Non Permanent Positions:</b>		0	0	0											
<b>Positions in Component:</b>		10	0	0											
<b>Total Component Months:</b>		119.5													

**9. Personal Services/Position Detail/Personal Services Position Funding Detail (106)**

Used to show the total cost for all budgeted PCNs, total PCN count by position type, and vacancy factor, for a given component.

Personal Services Position Funding Detail (106)											DRAFT			
Department of Natural Resources														
Scenario: DNR FY2016 Governor Exp/Rev Detail (11843)														
Component: Commissioner's Office (423)														
RDU: Administration and Support (600)														
PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Range & Budget Sched Steps	Split / Mths	Total Count	Total Costs	Fund Code	Fund Description	Fund Percent	Fund Amount	Total Funding
01-919X	Inter-Governmental Coordinato	FT	A	XE	Anchorage	N01 24 A / B	12.0		138,670	1004	General Fund Receipts	100.00	138,670.00	138,670
10-0001	Commissioner	FT	A	XE	Anchorage	N01 0	12.0		202,623	1004	General Fund Receipts	100.00	202,623.00	202,623
10-0002	Administrative Assistant II	FT	A	GP	Anchorage	201 14 J / K	12.0		92,481	1004	General Fund Receipts	100.00	92,481.00	92,481
10-0062	Spec Asst To The Comm II	FT	A	XE	Anchorage	N01 23 D / E	12.0		142,142	1004	General Fund Receipts	100.00	142,142.00	142,142
10-0081	Dep Commissioner	FT	A	XE	Anchorage	N01 28 L / M	12.0		207,513	1004	General Fund Receipts	100.00	207,513.00	207,513
10-0087	Spec Asst To The Comm II	FT	A	XE	Anchorage	N01 23 A	11.5		122,534	1004	General Fund Receipts	100.00	122,534.00	122,534
10-0421	Dep Commissioner	FT	A	XE	Anchorage	N01 28 F	12.0		241,015	1004	General Fund Receipts	100.00	241,015.00	241,015
10-0974	Exec Secretary III	FT	A	XE	Anchorage	N01 16 J / K	12.0		103,179	1004	General Fund Receipts	100.00	103,179.00	103,179
10-T005	Project Assistant	FT	A	XE	Anchorage	N01 23 D	12.0		139,913	1007	Interagency Receipts	100.00	139,913.00	139,913
10-X011	Special Project Assistant	FT	A	XE	Anchorage	N01 26 F	12.0		173,846	1004	General Fund Receipts	100.00	173,846.00	173,846
<b>Pre-Vacancy Total: 1,563,916</b>											<b>Post-Vacancy (2.71%): 1,521,500</b>			
<b>Component Funding Summary: (2.71% vacancy)</b>														
<b>Fund</b>		<b>Pre-Vacancy</b>	<b>Post-Vacancy</b>	<b>Fund</b>										
1004	General Fund Receipts	1,424,003	1,385,382	91.05%										
1007	Interagency Receipts	139,913	136,118	8.95%										
<b>Total Funding:</b>		<b>1,563,916</b>	<b>1,521,500</b>	<b>100.00%</b>										

**10. Personal Services/Component Summary/PS Change Record Summary – Individual Component (1092)**

Used to show the vacancy calculation, pre/post vacancy totals by fund type, position changes in scenario (new/deletes), and the funding summary for a given component.

Personal Services Change Record Summary - Individual Components or RDUs (1092)											DRAFT																																																												
Department of Natural Resources																																																																							
Scenario: DNR FY2016 Governor Exp/Rev Detail (11843)																																																																							
Component: Commissioner's Office (423)																																																																							
RDU Name: Administration and Support (600)																																																																							
<b>Position Cost Summary:</b>					<b>Position Count Summary:</b>																																																																		
<table border="0"> <tr> <td>Personal Services</td> <td>Change Record</td> <td colspan="3"></td> </tr> <tr> <td>Total Personal Services:</td> <td>1,563.9</td> <td colspan="3"></td> </tr> <tr> <td>Minus Vacancy Adj. (2.71%):</td> <td>(42.4)</td> <td colspan="3"></td> </tr> <tr> <td>Subtotal:</td> <td>1,521.5</td> <td colspan="3"></td> </tr> <tr> <td>Plus Lump Sum Premium Pay:</td> <td>0.0</td> <td colspan="3"></td> </tr> <tr> <td><b>Total Line 100:</b></td> <td><b>1,521.5</b></td> <td><b>2,496.5</b></td> <td colspan="3"></td> </tr> </table>					Personal Services	Change Record				Total Personal Services:	1,563.9				Minus Vacancy Adj. (2.71%):	(42.4)				Subtotal:	1,521.5				Plus Lump Sum Premium Pay:	0.0				<b>Total Line 100:</b>	<b>1,521.5</b>	<b>2,496.5</b>				<table border="0"> <tr> <td>Personal Services</td> <td>Change Record</td> <td colspan="3"></td> </tr> <tr> <td>Position Type</td> <td>Total Positions</td> <td>New</td> <td>Deleted</td> <td>Total Positions</td> </tr> <tr> <td>Full Time</td> <td>10</td> <td>0</td> <td>0</td> <td>10</td> </tr> <tr> <td>Part Time</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Non Permanent</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>Total Positions:</b></td> <td><b>10</b></td> <td></td> <td></td> <td><b>10</b></td> </tr> </table>						Personal Services	Change Record				Position Type	Total Positions	New	Deleted	Total Positions	Full Time	10	0	0	10	Part Time	0	0	0	0	Non Permanent	0	0	0	0	<b>Total Positions:</b>	<b>10</b>			<b>10</b>
Personal Services	Change Record																																																																						
Total Personal Services:	1,563.9																																																																						
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Position Type	Total Positions	New	Deleted	Total Positions																																																																			
Full Time	10	0	0	10																																																																			
Part Time	0	0	0	0																																																																			
Non Permanent	0	0	0	0																																																																			
<b>Total Positions:</b>	<b>10</b>			<b>10</b>																																																																			
<b>Funding Summary:</b>																																																																							
	PCN Funding Pre-Vacancy	PCN Funding Post-Vacancy	+ Lump Sum	Total Line 100	Percent																																																																		
Unrestricted General (UGF):	1,424.0	1,385.4	+ 0.0	= 1,385.4	91.1%																																																																		
Designated General (DGF):	0.0	0.0	+ 0.0	= 0.0	0.0%																																																																		
Other Funds:	139.9	136.1	+ 0.0	= 136.1	8.9%																																																																		
Federal Funds:	0.0	0.0	+ 0.0	= 0.0	0.0%																																																																		
<b>Total Funding:</b>	<b>1,563.9</b>	<b>1,521.5</b>	<b>+ 0.0</b>	<b>= 1,521.5</b>	<b>100.0%</b>																																																																		
<b>Funding Summary:</b>																																																																							
Funding Sources	* PCN Funding		+ Lump Sum	Total Line 100	Percent																																																																		
1004 General Fund Receipts	1,385.4	0.0	= 1,385.4	91.1%																																																																			
1007 Interagency Receipts	136.1	0.0	= 136.1	8.9%																																																																			
<b>Total Funding:</b>	<b>1,521.5</b>	<b>0.0</b>	<b>= 1,521.5</b>	<b>100.0%</b>																																																																			
* Note: Totals in the PCN Funding column have had 2.71% vacancy applied. Vacancy is not applied to values in the Lump Sum or Board columns.																																																																							

**11. Personal Services/Actuals and Fiscal Year/Personal Services Actuals Comparison (141)**

Used to show comparison of each position to most recent download from AKPAY. Download usually occurs at the beginning of every month.

<b>Personal Services Actuals Comparison (141)</b>													<b>DRAFT</b>								
Department of Natural Resources																					
Scenario: DNR FY2016 Governor Exp/Rev Detail (11843)																					
Component: Commissioner's Office (423)																					
RDU Name: Administration and Support (600)													Actuals Effective Date: 08-31-2014								
Current Data													Actuals Data								
Dif	PCN	Job Class Title	Class Split	Code	Loc	Retire Code	Barg Unit	Salary Sched	Range & Steps	Merit Date	Salary Change Date	Sal Over	Class Code	Loc	Retire Code	Barg Unit	Salary Sched	Range & Step	Promote Step2	Merit Date	
	01-919X	Inter-Governmental Coordinator	X1619	EBA	A	XE	N00	24	A/B	10-16-2013	10-16-2014		X1619	EBA	A	XE	N00	24	A		10-16-2013
	10-0001	Commissioner	X0003	EBA	A	XE	N00	0		12-31-2099	12-31-2099	Y	X0003	EBA	A	XE	N00	0			12-31-2099
	10-0002	Administrative Assistant II	K0018	EBA	A	GP	200	14	J/K	10-16-2014	10-16-2014		K0018	EBA	A	GP	200	14	J		10-16-2014
	10-0062	Spec Asst To The Comm II	P1918	EBA	A	XE	N00	23	D/E	12-16-2014	12-16-2014		P1918	EBA	A	XE	N00	23	D		12-16-2014
	10-0081	Dep Commissioner	P1951	EBA	A	XE	N00	28	L/M	12-16-2014	12-16-2014		P1951	EBA	A	XE	N00	28	L		12-16-2014
>	10-0087	Spec Asst To The Comm II	P1918	EBA	A	XE	N00	23	A/B	01-01-2014	07-01-2016		No actuals data exists.								
	10-0421	Dep Commissioner	P1951	EBA	A	XE	N00	28	F/J	12-01-2015	12-01-2015	Y	P1951	EBA	A	XE	N00	28	F		12-01-2015
	10-0974	Exec Secretary III	P1156	EBA	A	XE	N00	16	J/K	03-16-2015	03-16-2015		P1156	EBA	A	XE	N00	16	J		03-16-2015
	10-7005	Project Assistant	X0852	EBA	A	XE	N00	23	D/E	12-31-2099	12-31-2099		X0852	EBA	A	XE	N00	23	D		12-31-2099
>	10-X011	Special Project Assistant	X1768	EBA	A	XE	N00	26	F/J	10-16-2015	10-16-2015		X1768	EBA	A	XE	N00	26	A		12-31-2099

**12. Personal Services/Position Detail/Personal Services Comparison – Differences Only – Excluding Step (1421)**

Used to show comparison of each position to another scenario. This is very handy if you compare the scenario you’re working in to the scenario that was most recently updated in the system. These differences noted must be reviewed for entering “notes” and potential OMB Position Approval forms needed. The step is excluded in this report because we fully expect most positions to have a difference since the last time we updated the system. Steps should still be verified to what they will be when budgeting for FY2017. If you want to include the step differences, you can use report #302 which will give you ALL differences.

<b>Personal Services Position Comparison - Differences Only - Excluding Step (1421)</b>													<b>DRAFT</b>	
Department of Natural Resources														
FY2015 Management Plan (11493)						FY2016 Governor Amended (12201)								
PCN	Stat	Job Class Title	Location	Time Status	Barg Unit	Range	Split	Stat	Job Class Title	Location	Time Status	Barg Unit	Range	Split
RDU Name: Administration and Support (600)														
Component: Commissioner's Office (423)														
10-0087		Spec Asst To The Comm II	Anchorage	FT	XE	23		D	Spec Asst To The Comm I	Anchorage	FT	XE	21	

## Budget Resources

**OMB Website**                    <http://omb.alaska.gov/>  
Budget Bills, Core Services Rates, Approval Matrix

**Performance Website**        <https://www.omb.alaska.gov/results/admin/>

**BASIS**                            <http://www.legis.state.ak.us/basis/start.asp>  
Bill tracking during legislative session

**Legislative Finance**         <http://www.legfin.state.ak.us/>  
Conference Committee Books  
Final Capital project detail write ups

**ALDER**                            <https://alder.state.ak.us/InfoViewApp/logon.jsp>

**IRIS Handy Guide**            [http://doa.alaska.gov/dof/manuals/handy\\_guide/](http://doa.alaska.gov/dof/manuals/handy_guide/)  
IRIS Transaction Types/Descriptions/Approval Required

**DNR Intranet Site**            <http://int.dnr.alaska.gov/>  
OMB Position Approval Form

## **Course Evaluation**

Course evaluations will be completed through SurveyMonkey this year. Please take the time to fill out an evaluation by following this link [FY2017 Governor Budget Training Class Evaluation](#)

## **Appendix**

## H. AKSAS Expenditure Sub-object Account Codes

The purpose of detail records is to provide projected expenditures for each sub account with a narrative description of that expenditure in each component.

Expenditure information is budgeted in terms of line items, expenditure object codes, or expenditure accounts in the Alaska State Accounting System (AKSAS). The AKSAS expenditure account code structure is used on the Line Item Detail report. The total of all expenditures should equal the total of all funding sources.

### Travel - Line Item Number 72000

Expenditures for travel and moving including the cost of transportation by public conveyance (airplanes, railroads, buses, taxis, ferries, etc.), meals, lodging, and mileage allowances when privately owned vehicles are used for transportation. The cost of operating, repair, and maintenance of state owned vehicles is not included in this group.

<u>Code</u>	<u>Description</u>
72110	Instate Employee Travel - airfare, surface transportation, lodging, meals and incidentals
72120	Instate Non-employee travel - airfare, surface transportation, lodging, meals and incidentals, taxable per diem, nontaxable reimbursement
72410	Out of state Employee Travel - airfare, surface transportation, lodging, meals and incidentals
72420	Out of state Non-employee travel - airfare, surface transportation, lodging, meals and incidentals, taxable per diem, nontaxable reimbursement
72601	Legislator travel - transportation, session per diem, relocation costs, interim travel
72700	Moving Costs - All reimbursable costs for transportation and freight of personal effects of newly hired or transferred employees
72900	Other Travel Costs - various adjusting codes for cash advances, clearing accounts and journal entries

**Services - Line Item Number 73000**

Services cover such items as communication, printing, advertising, rentals or lease of land or buildings, charters, rental or lease of equipment, repairs and maintenance of buildings and equipment, utilities, and professional services fees. It is divided into three sections: Non-interagency services, interagency services, and DOT Time and Equipment system.

**Code      Description****Non-Interagency Services**

73025	Education Services - training and conferences, memberships and employee tuition
73050	Financial Services - accounting, auditing, management consulting, grantee monitoring, bad debt expenses, insurance, penalties, fines, interest, claims and judgments
73075	Legal and Judicial - jury fees, attorney fees, hearings, case costs
73150	Information Technology - IT training, consulting, equipment leases, software licenses
73175	Health Services - psychiatric, medical and dental
73225	Delivery services - freight, courier and postage
73450	Advertising and Promotions
73525	Utilities - electricity, water and sewer, disposal, heating oil
73650	Services for structures, infrastructure, & land - survey, appraisals, inspections
73655	Repairs and Maintenance - snow removal, janitorial, lawncare
73665	Rentals and Leases - land, room space
73676	Equipment and Machinery repairs and maintenance
73686	Equipment and Machinery rentals and leases
73750	Other Services - interpreters, non-board/commission honorarium, printing, professional services not listed in other categories

**Interagency Services**

73809	Mail Services
73810	Human Resources Services
73811	Building Leases
73814	Insurance
73818	Training
73848	State Equipment Fleet

**DOT Time and Equipment System**

70931      Equipment

70941      Vehicles

**Commodities - Line Item Number 74000**

Expenditures for supplies and materials include consumable supplies purchased for inventory or immediate consumption, costs which will become a minor part of an item or equipment or rental property, or costs for other tangible items of small value, which do not meet the above criteria. Generally unit costs of supplies and materials must not exceed \$5,000.

<u>Code</u>	<u>Description</u>
74200	Business Commodities - books, equipment, subscriptions
74440	Agriculture - insecticides, pesticides, landscaping, seeds
74480	Household and Institution - food, clothing, uniforms, cleaning supplies
74520	Scientific and Medical - drugs and lab supplies
74600	Safety - firearms, ammunition, fire suppression
74650	Repair and Maintenance - building materials, signs, paint, bottled gas

**Capital Outlay - Line Item Number 75000**

This expenditure category includes equipment of a nonconsumable nature, having an estimated life of more than one year and with a unit value between \$5,000 and \$25,000. Generally other durable items with a unit value under \$5,000 should be listed under Commodities. Land, buildings, and nonstructural improvements including all proposed acquisitions of or additions to, land and buildings that do not exceed \$25,000 per project are recorded here. Equipment requests with a cost exceeding \$25,000 should be budgeted in the capital budget. Refer to the definition of capital projects found in AS 37.07.120(8).

<u>Code</u>	<u>Description</u>
75002	University of Alaska capital appropriations reported expenditures
75050	Land Purchases
75300	Structures and Infrastructures - acquisition costs for land survey, title search, appraisal, legal fees, any cost associated to obtain land
75480	Capital Lease Payments (DOT use)
75700	Equipment Lease payments - aircraft, boats, vehicles, communications equipment, info technology
75979	Equipment Management Allocation
76200	Depreciation Expense
76205	Loss on sale of fixed assets

**Grants and Benefits - Line Item Number 77000**

The grant category represents funds disbursed by the state to units of local government and to individuals in payment of various benefits and claims.

<u>Code</u>	<u>Description</u>
77010	Clearing Account for Advances to the University of Alaska for General Fund Appropriations
77100	Grants - disbursements made under agreements resulting from an award process or shared tax programs
77321	Client Services - client services benefit payments
77331	Training - training services provided to clients
77430	Health and Human Services Grants - grants to support public health and public assistance
77530	Maintenance - monetary support of client daily living expenses
77670	Benefit Payments - payments made to or on behalf of beneficiaries/clients/UI claimants under programs with established eligibility criteria
78400	Retirement Benefits
78505	Small Business - Randolph-Sheppard Vending Facility Program
79400	Unemployment Benefits - UI benefit expenses

**Miscellaneous/Debt Service- Line Item 78000**

This expenditure line item is used for contingencies and for fund capitalizations. Line item 78000 may be used by the legislature in the FY2010 Conference Committee for unallocated decrements/increments, but generally isn't used by departments when developing budgets.

## OMB Position Approval Form

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Department	
Division/Component:	
Date:	
Prior ADN(s):	

**Position Details:**

	PCN or Tracking number	Position Title	Range	Location	Position Type (FT, PT, NP)	Vacant or Filled	Start Date	End Date
Current Status								
Requested Change								

**Action(s) Requested:**

<p><b>OMB Approval required***:</b></p> <p><input type="checkbox"/> Establish new permanent position</p> <p><input type="checkbox"/> Reclassification up of three (3) or more ranges</p> <p><input type="checkbox"/> Location change to or from Juneau</p> <p><input type="checkbox"/> Position transfer between departments</p> <p><input type="checkbox"/> Establish new temporary exempt position under AS 39.25.110(9)</p> <p><input type="checkbox"/> Extend temporary exempt position under AS 39.25.110(9)</p> <p><input type="checkbox"/> Other: _____</p> <hr/> <p><b>Administrative Service Director or Commissioner Approval required***:</b></p> <p><input type="checkbox"/> Establish new non-permanent position greater than 120 days (90 days for SU)</p> <p><input type="checkbox"/> *Extend expiration date of non-permanent position**</p> <p><input type="checkbox"/> Reclass existing permanent position two-range increase or less</p> <p><input type="checkbox"/> Duty station location change other than to or from Juneau</p> <p><input type="checkbox"/> Delete position</p> <p><input type="checkbox"/> Position Type Change (aka time status)</p> <p><input type="checkbox"/> Other: _____</p>	<p>Position Status: (check one)</p> <p><input type="checkbox"/> Classified</p> <p><input type="checkbox"/> Partially exempt</p> <p><input type="checkbox"/> Fully exempt</p> <p>For exempt and partially exempt position(s), cite the statute or action that authorizes the position:</p> <p><input type="checkbox"/> Statute AS _____</p> <p><input type="checkbox"/> Other _____</p>
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\* The department must document the business reason why an extension is necessary.  
 \*\* Non-permanent positions may not be reclassified.  
 \*\*\* Not necessary for Trin/Trout or Atrin/Atrout transactions

**Position Costs:**

ABS Fund Code	Fund Name	Current Cost	Projected Cost	Difference

## OMB Position Approval Form

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- Is sufficient funding available in the current budget authorization?  
 Yes     No  
Explain:
- Is there a change in the geographic differential associated with this request?  
 Yes     No  
What is the percentage increase/decrease?
- If deletion, how will the department use the budgeted funds for this position?

**This request is a part of:**

<input type="checkbox"/> Authorized scenario <input type="checkbox"/> Management Plan scenario <input type="checkbox"/> Governor scenario	<input type="checkbox"/> Governor Amended scenario <input type="checkbox"/> Other
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1. **Why is this request necessary?**
2. **How will the existing workload change if this request is approved?**
3. **What will happen if this request is denied?**
4. **Is this position change reflected in the personal services module?**  
 Yes, reflected in current scenario.  
 No, will be reflected in the next scenario.  
 No, will not be budgeted in ABS. Reason:
5. **If extending a non-permanent position expiration date, how many times has this position been extended?**
6. **How many positions have been vacant for one year or longer in the department?**
7. **Why is reclassification of an existing position not an option?**

Division Director Approval

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Signature/Date Printed Name

Department/Agency Approval\*\*\*:

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Signature/Date Printed Name  
(No standing delegation.)

## OMB Position Approval Form

OMB Approval\*\*\*: \_\_\_\_\_  
Signature/Date

\*\*\* Refer to the RP Manual

Documentation attached that supports request, as applicable:

- ABS – Change Record Detail with Description
- ABS – Personal Services Detail for PCN
- Any prior related approval memos/forms
- Copy of temporary delegation if signed by other than the Department Commissioner or ASD
- Division of Personnel and Labor Relations Online Position Description (OPD) current position information and position history printout
- Enacted Fiscal Note authorizing position
- Organizational Chart – showing changes from current to proposed

Other attachments as applicable:

- ABS – Capital Project Summary if funded by CIP receipts
- ABS – Personal Services Position Counts by All Locations (136) report (department)
- ABS – Personal Services Vacant PCN (1087) report – one year range report (department)