

State of Alaska FY2024 Governor's Operating Budget

Department of Revenue Commissioner's Office Component Budget Summary

Component: Commissioner's Office**Contribution to Department's Mission**

The mission of the Department of Revenue is to collect, distribute and invest funds for public purposes.

Core Services

- Management oversight of division programs
- Coordination, development and promotion of programs for collection and investment of public funds
- Provide controls and enforcement for the collection, investment and payment of funds (Permanent Fund Dividend, Child Support Services, Tax and Treasury Divisions)

Major Component Accomplishments in 2022

Please see department accomplishments.

Key Component Challenges

- The Department of Revenue is continuing to stand up its risk management program. As cybersecurity events become more common nationwide and as hackers become more sophisticated, it remains the Department's goal to prevent these events before they happen and ensure Alaskan's data as well as the financial assets of the State have the proper safeguards.
- Engagement with rating agencies and large investment banks who are placing an increasing emphasis on Environmental, Social, and Governance standards. The Department has been meeting with these entities to ensure they understand the high environmental standards that industry throughout the state holds themselves to.
- Investing and managing the Constitutional Budget Reserve and other state reserves in times of extreme oil-market volatility.
- Providing key decision makers with the information necessary to adopt a fiscal plan to ensure that the State of Alaska has the financial resources necessary to provide constitutionally required public services in an era of volatile oil prices and declining production.
- Estimating oil and gas revenues in light of the highly volatile oil and gas market coupled with uncertainties in the U.S. and global economies.
- Managing the State's \$50 billion assets, including the General Fund and Other Non-segregated Investments (GeFONSI), the Constitutional Budget Reserve Fund and pension funds is more challenging in an environment of increased market volatility, after several years of relatively placid markets, as market participants increasingly react to the U.S. economy including the rising risks of recession and concern that an uncertain economic event may occur.
- Using technology improvements to process approximately 640,000 Permanent Fund Dividend applications annually and within a limited budget.

Significant Changes in Results to be Delivered in FY2024

Please see department changes in results.

Statutory and Regulatory Authority

AS 09.50	Code of Civil Procedure - Actions Where State a Party
AS 10.25.570	Electric and Telephone Cooperative Act
AS 16.10.265	Purchase of Fish from Permit Holders
AS.18.26	Alaska Medical Facility Authority
AS 18.56	Alaska Housing Finance Corporation
AS 25.25	Uniform Interstate Family Support Act
AS 25.27	Child Support Service Agency
AS 34.45	Unclaimed Property
AS 37.05	Fiscal Procedures Act
AS 37.07	Executive Budget Act
AS 37.10	Public Funds
AS 37.10.220	Duties of the Alaska Retirement Management Board
AS 37.13	Alaska Permanent Fund and Corporation
AS 37.14	Special [Mental Health Trust] Funds
AS 37.15	State Bonding Act
AS 38.05.036	Audit of Royalty and Net Profit Payments and Costs
AS 40.25.110	Public Records
AS 43	Revenue and Taxation
AS 44.25	Department of Revenue
AS 44.83.386	Alaska Energy Authority - Investment of Fund
AS 44.85	Alaska Municipal Bond Bank Authority
AS 45.98.050	Historical District Loan Act - Sale or Transfer of Mortgages and Notes
15 AAC	Revenue

Contact Information

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Commissioner's Office Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2023</u> <u>Management</u> <u>Plan</u>	<u>FY2024</u> <u>Governor</u>		
Full-time	4	4	Annual Salaries	595,044
Part-time	0	0	Premium Pay	0
Nonpermanent	1	1	Annual Benefits	328,940
			<i>Less 2.54% Vacancy Factor</i>	(23,484)
			Lump Sum Premium Pay	0
Totals	5	5	Total Personal Services	900,500

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Chief Risk Off	1	0	0	0	1
Commissioner	1	0	0	0	1
Deputy Commissioner	1	0	0	0	1
Executive Secretary 2	1	0	0	0	1
Sp Asst Commr 2	0	0	1	0	1
Totals	4	0	1	0	5

Component Detail All Funds
Department of Revenue

Component: Commissioner's Office (123)
RDU: Administration and Support (50)

Non-Formula Component

	FY2022 Actuals	FY2023 Conference Committee	FY2023 Authorized	FY2023 Management Plan	FY2024 Governor	FY2023 Management Plan vs FY2024 Governor	
71000 Personal Services	740.2	817.2	853.7	892.4	900.5	8.1	0.9%
72000 Travel	50.3	38.5	38.5	38.5	38.5	0.0	0.0%
73000 Services	183.7	220.4	220.4	181.7	181.7	0.0	0.0%
74000 Commodities	4.2	28.9	28.9	28.9	28.9	0.0	0.0%
75000 Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	978.4	1,105.0	1,141.5	1,141.5	1,149.6	8.1	0.7%
Fund Sources:							
1004 Gen Fund (UGF)	644.1	627.6	648.0	648.0	653.9	5.9	0.9%
1007 I/A Rcpts (Other)	173.1	166.4	171.9	171.9	172.7	0.8	0.5%
1133 CSSD Reimb (Fed)	161.2	311.0	321.6	321.6	323.0	1.4	0.4%
Unrestricted General (UGF)	644.1	627.6	648.0	648.0	653.9	5.9	0.9%
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	173.1	166.4	171.9	171.9	172.7	0.8	0.5%
Federal Funds	161.2	311.0	321.6	321.6	323.0	1.4	0.4%
Positions:							
Permanent Full Time	4	4	4	4	4	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	0	1	1	1	1	0	0.0%

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Commissioner's Office (123)
RDU: Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2023 Conference Committee To FY2023 Authorized *****												
FY2023 Conference Committee												
	ConfCom	1,105.0	817.2	38.5	220.4	28.9	0.0	0.0	0.0	4	0	1
1004 Gen Fund		627.6										
1007 I/A Rcpts		166.4										
1133 CSSD		311.0										
Reimb												
FY2023 Exempt 5% COLA												
	SalAdj	36.5	36.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		20.4										
1007 I/A Rcpts		5.5										
1133 CSSD		10.6										
Reimb												
FY2023 Exempt 5% COLA: \$36.5												
Subtotal		1,141.5	853.7	38.5	220.4	28.9	0.0	0.0	0.0	4	0	1
***** Changes From FY2023 Authorized To FY2023 Management Plan *****												
Align Authority with Anticipated Expenditures												
	LIT	0.0	38.7	0.0	-38.7	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services for anticipated expenditures. The remaining authority is sufficient to cover anticipated expenditures.												
Subtotal		1,141.5	892.4	38.5	181.7	28.9	0.0	0.0	0.0	4	0	1
***** Changes From FY2023 Management Plan To FY2024 Governor *****												
FY2024 PERS Rate Adjustment												
	SalAdj	1.8	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.3										
1007 I/A Rcpts		0.2										
1133 CSSD		0.3										
Reimb												
FY2024 PERS rate adjustment to 25.10%: \$1.8												
FY2024 AlaskaCare Health Insurance Increase - Exempt and Partially Exempt												
	SalAdj	6.3	6.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.6										
1007 I/A Rcpts		0.6										

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Commissioner's Office (123)
RDU: Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
1133 CSSD Reimb		1.1										
FY2024 AlaskaCare health insurance increase for exempt and partially exempt employees from \$1,685 to \$1,793 per member per month: \$6.3												
	Totals	1,149.6	900.5	38.5	181.7	28.9	0.0	0.0	0.0	4	0	1

Line Item Detail (1676)
Department of Revenue
Travel

Component: Commissioner's Office (123)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
2000	Travel		50.3	38.5	38.5
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
2000 Travel Detail Totals			50.3	38.5	38.5
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	39.0	38.5	38.5
2001	In-State Non-Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	2.2	0.0	0.0
2002	Out of State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	9.1	0.0	0.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Commissioner's Office (123)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000	Services		183.7	181.7	181.7
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals			183.7	181.7	181.7
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	0.0	0.3	0.3
3001	Financial Services	Accounting, auditing, and management/consulting services	0.0	29.8	29.8
3002	Legal and Judicial Services	Transcription services	9.0	1.0	1.0
3003	Information Technology	IT training, consulting, software licensing, software maintenance, and IT equipment leases	0.0	3.9	3.3
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	5.5	3.8	3.8
3005	Health Services	Ergonomic assessments	0.0	0.3	0.3
3006	Delivery Services	Freight, courier services, and postage	0.0	0.1	0.1
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	1.2	0.4	0.4
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and leases	3.7	5.0	5.0
3011	Other Services	Professional management and consulting services; printing and copying services	0.2	0.9	0.9
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	12.4	14.0	14.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Commissioner's Office (123)

Object Class		Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals				183.7	181.7	181.7
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) telecommunications services	4.0	4.2	4.2
3020	Inter-Agency Building Maintenance	Trans - Department-wide	Building maintenance performed by the Division of Facilities Services	0.0	2.0	2.0
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	1.1	1.3	1.3
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	2.6	2.3	2.3
3023	Inter-Agency Building Leases	Trans - Department-wide	Cost of space in state-owned facilities and private leases	73.1	73.5	73.5
3024	Inter-Agency Legal		Legal services provided by the Department of Law	6.7	0.0	0.0
3024	Inter-Agency Legal	Law - Department-wide	Regulations review, other legal opinions and review provided by the Department of Law	0.0	8.7	8.7
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	0.1	0.1	0.1
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance chargeback for IRIS FIN, HRM, and ALDER	0.5	0.6	0.6
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.0	0.1	0.1
3030	Inter-Agency Hearing/Mediation		Hearing services provided by the Office of Administrative Hearings (OAH)	63.6	0.0	0.0
3030	Inter-Agency Hearing/Mediation	Admin - Department-wide	Hearing services provided by the Office of Administrative Hearings (OAH)	0.0	29.4	30.0

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Commissioner's Office (123)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
4000	Commodities		4.2	28.9	28.9
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
4000 Commodities Detail Totals			4.2	28.9	28.9
4000	Business	Business supplies including book and educational equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information	3.4	28.9	28.9
4002	Household/Institutional	Institutional supplies	0.8	0.0	0.0

Revenue Detail (1681)
Department of Revenue

Component: Commissioner's Office (123)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
5007 I/A Rcpts (1007 I/A Rcpts)			173.1	171.9	172.7
5301 Inter-Agency Receipts	Commerce - Department-wide	Travel reimbursement for Alaska Industrial Development and Export Authority (AIDEA) board participation.	4.5	2.7	2.7
5301 Inter-Agency Receipts	Rev - AHFC Operations (110)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	5.3	17.5	17.5
5301 Inter-Agency Receipts	Rev - AMBBA Operations (108)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	0.5	0.4	0.4
5301 Inter-Agency Receipts	Rev - APFC Operations (109)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	5.3	17.5	17.5
5301 Inter-Agency Receipts	Rev - Child Support Enforcement (111)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	50.2	30.8	31.6
5301 Inter-Agency Receipts	Rev - Criminal Investigations Unit (2993)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	0.0	3.5	3.5
5301 Inter-Agency Receipts	Rev - Long Term Care Ombudsman Office (2749)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	0.0	2.6	2.6
5301 Inter-Agency Receipts	Rev - Mental Health Trust Operations (1423)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	10.5	7.4	7.4
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	Support services provided by the Commissioner's Office are billed through the department's internal	32.9	28.7	28.7

Revenue Detail (1681)
Department of Revenue

Component: Commissioner's Office (123)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	administrative cost allocation plan. Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	43.4	41.3	41.3
5301 Inter-Agency Receipts	Rev - Treasury Division (121)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	18.7	17.8	17.8
5301 Inter-Agency Receipts	Rev - Unclaimed Property (2938)	Support services provided by the Commissioner's Office are billed through the department's internal administrative cost allocation plan.	1.8	1.7	1.7
5133 CSSD Reimb (1133 CSSD Reimb)			291.0	321.6	323.0
5081 CSSD Admin Cost Reimb (Indirect) Federal Grants/Contracts		Indirect cost recovery receipts are received from the federal Child Support Enforcement Program and are allocated to agencies that incur overhead costs in support of CSSD.	291.0	321.6	323.0

Inter-Agency Services (1682)
Department of Revenue

Component: Commissioner's Office (123)

				FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
Component Totals				93.8	136.2	136.8
With Department of Administration				20.7	52.0	52.6
With Department of Transportation/Public Facilities				73.1	75.5	75.5
With Department of Law				0.0	8.7	8.7
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	12.4	14.0	14.0	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	4.0	4.2	4.2	
3020	Inter-Agency Building Maintenance	Trans - Department-wide Building maintenance performed by the Division of Facilities Services	0.0	2.0	2.0	
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	1.1	1.3	1.3	
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	2.6	2.3	2.3	
3023	Inter-Agency Building Leases	Trans - Department-wide Cost of space in state-owned facilities and private leases	73.1	73.5	73.5	
3024	Inter-Agency Legal	Law - Department-wide Regulations review, other legal opinions and review provided by the Department of Law	0.0	8.7	8.7	
3026	Inter-Agency Insurance	Admin - Department-wide Risk Management	0.1	0.1	0.1	
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance chargeback for IRIS FIN, HRM, and ALDER	0.5	0.6	0.6	
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide ADA compliance	0.0	0.1	0.1	
3030	Inter-Agency Hearing/Mediation	Admin - Department-wide Hearing services provided by the Office of Administrative Hearings (OAH)	0.0	29.4	30.0	

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2024 Governor (19867)
Component: Commissioner's Office (123)
RDU: Administration and Support (50)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-0001	Commissioner	FT	A	XE	Anchorage	N00	0	12.0		141,161	0	0	74,026	215,187	156,247
04-0003	Sp Asst Commr 2	FT	A	XE	Juneau	N05	23B / C	12.0		95,920	0	0	57,201	153,121	111,181
04-0034	Executive Secretary 2	FT	A	XE	Anchorage	N00	14F	12.0		56,921	0	0	42,698	99,619	72,333
04-5001	Deputy Commissioner	FT	A	XE	Anchorage	N00	28K	12.0		142,448	0	0	74,505	216,953	157,530
04-T107	Chief Risk Off	NP	A	XE	Anchorage	N00	23V	12.0		158,594	0	0	80,510	239,104	173,613
Total													Total Salary Costs:	595,044	
Positions													Total COLA:	0	
Full Time Positions:													Total Premium Pay:	0	
Part Time Positions:													Total Benefits:	328,940	
Non Permanent Positions:															
Positions in Component:													Total Pre-Vacancy:	923,984	
													Minus Vacancy Adjustment of 2.54%:	(23,484)	
													Total Post-Vacancy:	900,500	
Total Component Months: 60.0													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	900,500	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	670,905	653,853	72.61%
1007 Interagency Receipts	88,148	85,908	9.54%
1133 CSSD Administrative Cost Reimbursement	164,931	160,739	17.85%
Total PCN Funding:	923,984	900,500	100.00%

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Department of Revenue
Commissioner's Office (123)
RDU: Administration and Support (50)
FY2024 Governor's Budget
Position Totals: 4 PFT, 1 NP

