

**State of Alaska**  
**FY2025 Governor's Operating Budget**

**Department of Revenue**  
**Criminal Investigations Unit**  
**Component Budget Summary**

**Component: Criminal Investigations Unit**

**Contribution to Department's Mission**

The mission of the Criminal Investigations Unit (CIU) is to enforce Department of Revenue's criminal laws and regulations through investigation, public education and use of legal process, and provide inter-law enforcement agency support through data exchange and joint operations.

**Core Services**

- Investigate taxpayer fraud and crimes relating to tax programs
- Investigate Permanent Fund Dividend (PFD) fraud and crimes relating to PFD eligibility, and cybersecurity
- Assist law enforcement through participation in working groups and information sharing

**Major Component Accomplishments in 2023**

- Successfully responded to a significant increase in cyber related crime, mitigating affected Alaskans being victimized, and successfully identifying developed proactive/reactive cyber security responses and reports designed to assist in the early identification and prevention of online theft.
- Received 450 fraud tips from the public, law enforcement, and other government agencies. 147 PFD cases were investigated with 132 referred to the PFD Division for an administrative action and 15 cases were referred to the Office of Special Prosecutions for criminal charges.
- Completed 210 tobacco inspections in addition to 87 alcohol, and 41 gaming inspections.
- Completed 1,278 requests for assistance from outside agencies.

**Key Component Challenges**

- CIU analyzes potential fraud and other criminal activity occurring in programs within the Tax Division and Permanent Fund Dividend Division. The nature of investigating is becoming more dangerous and criminal activity seems to be crossing programs. The challenges faced by this unit include developing ways to improve investigator safety in the field, and the ability to respond to the additional complexity associated with cybercrimes.

**Significant Changes in Results to be Delivered in FY2025**

- No significant changes expected.

**Statutory and Regulatory Authority**

AS 43 Revenue and Taxation  
AS 43.23.055 Permanent Fund Dividend

**Contact Information**

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Criminal Investigations Unit Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2024</u> <u>Management</u> <u>Plan</u>	<u>FY2025</u> <u>Governor</u>		
Full-time	8	8	Annual Salaries	716,173
Part-time	0	0	COLA	34,408
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	438,834
			<i>Less 3.21% Vacancy Factor</i>	(38,215)
			Lump Sum Premium Pay	0
<b>Totals</b>	<b>8</b>	<b>8</b>	<b>Total Personal Services</b>	<b>1,151,200</b>

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Criminal Justice Technician 2	1	0	0	0	1
Investigator 3	4	0	1	0	5
Investigator 4	1	0	0	0	1
Investigator 5	1	0	0	0	1
<b>Totals</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>8</b>

**Component Detail All Funds**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Non-Formula Component

	<b>FY2023 Actuals</b>	<b>FY2024 Enrolled</b>	<b>FY2024 Authorized</b>	<b>FY2024 Management Plan</b>	<b>FY2025 Governor Adjusted Base</b>	<b>FY2025 Governor</b>	<b>FY2024 Management Plan vs FY2025 Governor</b>		
1000 Personal Services	1,081.9	1,102.7	1,102.7	1,102.7	1,151.2	1,151.2	48.5	4.4%	
2000 Travel	13.4	21.0	21.0	21.0	21.0	21.0	0.0	0.0%	
3000 Services	122.3	146.9	146.9	146.9	146.9	150.7	3.8	2.6%	
4000 Commodities	22.7	4.4	4.4	4.4	4.4	4.4	0.0	0.0%	
5000 Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
7000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
8000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
<b>Totals</b>	<b>1,240.3</b>	<b>1,275.0</b>	<b>1,275.0</b>	<b>1,275.0</b>	<b>1,323.5</b>	<b>1,327.3</b>	<b>52.3</b>	<b>4.1%</b>	
<b>Fund Sources:</b>									
1004 Gen Fund (UGF)	0.0	796.7	796.7	796.7	826.7	829.1	32.4	4.1%	
1007 I/A Rcpts (Other)	1,240.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
1050 PFD Fund (Other)	0.0	478.3	478.3	478.3	496.8	498.2	19.9	4.2%	
<b>Unrestricted General (UGF)</b>	<b>0.0</b>	<b>796.7</b>	<b>796.7</b>	<b>796.7</b>	<b>826.7</b>	<b>829.1</b>	<b>32.4</b>	<b>4.1%</b>	
<b>Designated General (DGF)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>	
<b>Other Funds</b>	<b>1,240.3</b>	<b>478.3</b>	<b>478.3</b>	<b>478.3</b>	<b>496.8</b>	<b>498.2</b>	<b>19.9</b>	<b>4.2%</b>	
<b>Federal Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>	
<b>Positions:</b>									
Permanent Full Time	8	8	8	8	8	8	0	0.0%	
Permanent Part Time	0	0	0	0	0	0	0	0.0%	
Non Permanent	0	0	0	0	0	0	0	0.0%	

**Change Record Detail - Multiple Scenarios with Descriptions**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**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 FY2024 Enrolled To FY2024 Authorized *****												
<b>FY2024 Enrolled</b>	Enrolled	1,275.0	1,102.7	21.0	146.9	4.4	0.0	0.0	0.0	8	0	0
1004 Gen Fund		796.7										
1050 PFD Fund		478.3										
<b>Subtotal</b>		<b>1,275.0</b>	<b>1,102.7</b>	<b>21.0</b>	<b>146.9</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>
***** Changes From FY2024 Management Plan To FY2025 Governor Adjusted Base *****												
<b>FY2025 Salary, Health Insurance, and PERS Rate Adjustments</b>	SalAdj	48.5	48.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		30.0										
1050 PFD Fund		18.5										
FY2025 Salary, Health Insurance, and PERS Rate Adjustments: \$48.5												
FY2025 AlaskaCare insurance from \$1,793 to \$1,908 per member per month: \$2.7												
FY2025 GGU health insurance from \$1,573.50 to \$1,579.50 per member per month: \$0.4												
FY2025 GGU 5% Cost of Living Adjustment: \$33.3												
FY2025 PERS Rate Adjustment from 25.10% to 26.76%: \$12.1												
<b>Subtotal</b>		<b>1,323.5</b>	<b>1,151.2</b>	<b>21.0</b>	<b>146.9</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>
***** Changes From FY2025 Governor Adjusted Base To FY2025 Governor *****												
<b>Allocate FY2023 Rate Adjustment</b>	Inc	3.8	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2.4										
1050 PFD Fund		1.4										
<b>Totals</b>		<b>1,327.3</b>	<b>1,151.2</b>	<b>21.0</b>	<b>150.7</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>

**Line Item Detail (1676)**  
**Department of Revenue**  
**Travel**

**Component:** Criminal Investigations Unit (2993)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2023 Actuals</b>	<b>FY2024 Management Plan</b>	<b>FY2025 Governor</b>
2000	Travel		13.4	21.0	21.0
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2023 Actuals</b>	<b>FY2024 Management Plan</b>	<b>FY2025 Governor</b>
<b>2000 Travel Detail Totals</b>			<b>13.4</b>	<b>21.0</b>	<b>21.0</b>
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	9.3	20.9	20.9
2002	Out of State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	4.0	0.0	0.0
2006	Other Travel Costs	Cash advance fees	0.1	0.1	0.1

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Criminal Investigations Unit (2993)

Line Number	Line Name		FY2023 Actuals	FY2024 Management Plan	FY2025 Governor
3000	Services		122.3	146.9	150.7
Object Class	Servicing Agency	Explanation	FY2023 Actuals	FY2024 Management Plan	FY2025 Governor
<b>3000 Services Detail Totals</b>			<b>122.3</b>	<b>146.9</b>	<b>150.7</b>
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	0.4	2.0	2.5
3003	Information Technology	Forensic software licensing	0.0	0.0	3.7
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	3.8	4.0	4.0
3006	Delivery Services	Freight, courier services, and postage	0.1	0.5	0.5
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	0.0	1.0	1.0
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and leases	0.1	0.3	0.3
3011	Other Services	Professional management and consulting services; printing and copying services	1.4	1.4	1.4
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	24.9	20.0	23.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.0	1.0	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	2.9	2.9	3.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Microsoft Licenses	1.0	1.0	1.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2023 Actuals	FY2024 Management Plan	FY2025 Governor
<b>3000 Services Detail Totals</b>				<b>122.3</b>	<b>146.9</b>	<b>150.7</b>
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide	Alaska Records Management System (ARMS) Case Management System Access	0.0	5.6	5.6
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) telecommunications services	2.5	2.8	2.8
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	0.7	0.7	0.7
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	8.5	8.5	9.8
3023	Inter-Agency Building Leases	Trans - Department-wide	Cost of space in state-owned facilities and private leases	46.5	48.7	48.7
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	0.1	0.3	0.3
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.1	1.1	0.5
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.2	0.2	0.2
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	1.2	5.4	5.4
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	21.4	32.0	27.8
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	3.5	3.5	3.5
3038	Inter-Agency Management/Consulting	Labor - Department-wide	Personal services, programming, and maintenance costs associated with the release of confidential UI data through the Secure Access Management system	2.0	4.0	4.0



**Line Item Detail (1676)**  
**Department of Revenue**  
**Commodities**

**Component:** Criminal Investigations Unit (2993)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2023 Actuals</b>	<b>FY2024 Management Plan</b>	<b>FY2025 Governor</b>
4000	Commodities		22.7	4.4	4.4
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2023 Actuals</b>	<b>FY2024 Management Plan</b>	<b>FY2025 Governor</b>
<b>4000 Commodities Detail Totals</b>			<b>22.7</b>	<b>4.4</b>	<b>4.4</b>
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	22.7	4.4	4.4
4004	Safety	Safety equipment for investigative field work	0.0	0.0	0.0

**Revenue Detail (1681)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2023 Actuals	FY2024 Management Plan	FY2025 Governor
<b>5007 I/A Rcpts (1007 I/A Rcpts)</b>			<b>1,240.3</b>	<b>0.0</b>	<b>0.0</b>
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	Consolidated investigative services	432.0	0.0	0.0
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	Consolidated investigative services	808.3	0.0	0.0

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)

				FY2023 Actuals	FY2024 Management Plan	FY2025 Governor
<b>Component Totals</b>				<b>116.5</b>	<b>137.7</b>	<b>137.3</b>
With Department of Administration				41.9	38.5	42.3
With Department of Public Safety				0.0	5.6	5.6
With Department of Transportation and Public Facilities				47.7	54.1	54.1
With Department of Revenue				24.9	35.5	31.3
With Department of Labor and Workforce Development				2.0	4.0	4.0
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2023 Actuals</b>	<b>FY2024 Management Plan</b>	<b>FY2025 Governor</b>	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	24.9	20.0	23.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.0	1.0	1.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	2.9	2.9	3.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Microsoft Licenses	1.0	1.0	1.0	
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	0.0	5.6	5.6	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	2.5	2.8	2.8	
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	0.7	0.7	0.7	
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	8.5	8.5	9.8	
3023	Inter-Agency Building Leases	Trans - Department-wide Cost of space in state-owned facilities and private leases	46.5	48.7	48.7	
3026	Inter-Agency Insurance	Admin - Department-wide Risk Management	0.1	0.3	0.3	
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance chargeback for	1.1	1.1	0.5	

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2023 Actuals	FY2024 Management Plan	FY2025 Governor
			IRIS FIN, HRM, and ALDER			
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.2	0.2	0.2
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	1.2	5.4	5.4
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	21.4	32.0	27.8
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	3.5	3.5	3.5
3038	Inter-Agency Management/Consulting	Labor - Department-wide	Personal services, programming, and maintenance costs associated with the release of confidential UI data through the Secure Access Management system	2.0	4.0	4.0

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2025 Governor (20959)  
**Component:** Criminal Investigations Unit (2993)  
**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
04-0022	Investigator 5	FT	A	SS	Anchorage	200	21O	12.0		117,437	0	0	68,689	186,126	93,063
04-3249	Investigator 3	FT	A	GP	Anchorage	200	18J	12.0		81,081	5,629	0	50,579	137,289	137,289
04-3256	Investigator 3	FT	A	GP	Anchorage	99	18O / P	12.0		97,069	6,740	0	56,792	160,601	160,601
04-6095	Investigator 3	FT	A	GP	Juneau	205	18J / K	12.0		85,945	5,967	0	52,469	144,381	144,381
04-6101	Investigator 3	FT	A	GP	Anchorage	200	18G / J	12.0		80,679	5,602	0	50,422	136,703	0
04-7190	Criminal Justice Technician 2	FT	A	GP	Anchorage	200	14O	12.0		72,287	5,019	0	47,161	124,467	62,234
08-2077	Investigator 4	FT	A	SS	Anchorage	200	20M	12.0		103,168	0	0	63,144	166,312	166,312
08-2078	Investigator 3	FT	A	GP	Anchorage	200	18G / J	12.0		78,507	5,451	0	49,578	133,536	0
													<b>Total Salary Costs:</b>	716,173	
													<b>Total COLA:</b>	34,408	
													<b>Total Premium Pay:</b>	0	
													<b>Total Benefits:</b>	438,834	
													<b>Total Pre-Vacancy:</b>	1,189,415	
													<b>Minus Vacancy Adjustment of 3.21%:</b>	(38,215)	
													<b>Total Post-Vacancy:</b>	1,151,200	
													<b>Plus Lump Sum Premium Pay:</b>	0	
													<b>Personal Services Line 100:</b>	1,151,200	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 Unrestricted General Fund Receipts	763,880	739,337	64.22%
1050 Permanent Fund Dividend Fund	425,536	411,863	35.78%
<b>Total PCN Funding:</b>	<b>1,189,415</b>	<b>1,151,200</b>	<b>100.00%</b>

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**  
Criminal Investigations Unit (2993)  
RDU: Administration and Support (50)  
FY2025 Governor's Budget  
Position Totals: 8 PFT

