

# Department of Revenue Overview

Presented by



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# Department of Revenue

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

## Department Home and Resource Links

<http://dor.alaska.gov>

## FY19 Proposed Department Budget

<https://www.omb.alaska.gov/html/budget-report/department-table.html?dept=Rev&fy=19&type=Proposed>

## Core Programs and Links

Tax Division - **Collect** - <http://www.tax.alaska.gov>

Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=152>

Treasury Division - **Invest** - <http://treasury.dor.alaska.gov>

Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=153>

Permanent Fund Dividend Division - **Distribute** - <http://pfd.alaska.gov/Division-Info/About-Us>

Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=154>

Child Support Services Division – **Collect and Distribute** - <http://childsupport.alaska.gov/Overview.aspx>

Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=147>

# Department of Revenue

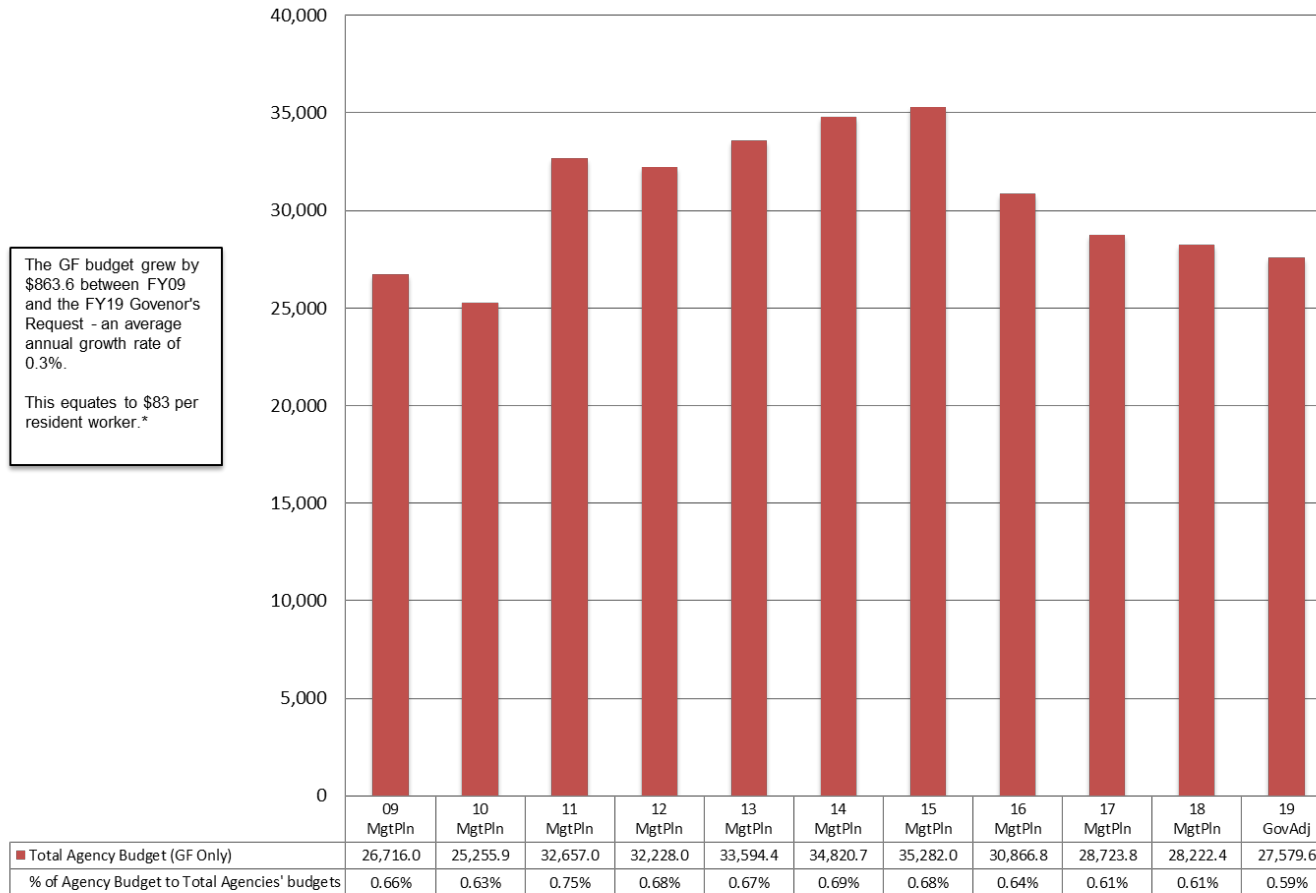
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## Authorities, Corporations, and Boards

- Alaska Housing Finance Corporation (AHFC) – **Invest and Distribute** - <https://www.ahfc.us/about-us>  
Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=143>
- Alaska Permanent Fund Corporation (APFC) – **Invest** - <https://apfc.org/who-we-are/>  
Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=150>
- Alaska Retirement Management Board (ARMB) – **Invest** - <http://treasury.dor.alaska.gov/armb>  
Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=145>
- Alaska Mental Health Trust Authority (AMHTA) – **Distribute** - <http://mhtrust.org/about/mission>  
Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=144>
- Alaska Municipal Bond Bank Authority (AMBBA) – **Distribute** - <http://treasury.dor.alaska.gov/ambba>  
Performance - <https://www.omb.alaska.gov/html/performance/details.html?p=149>

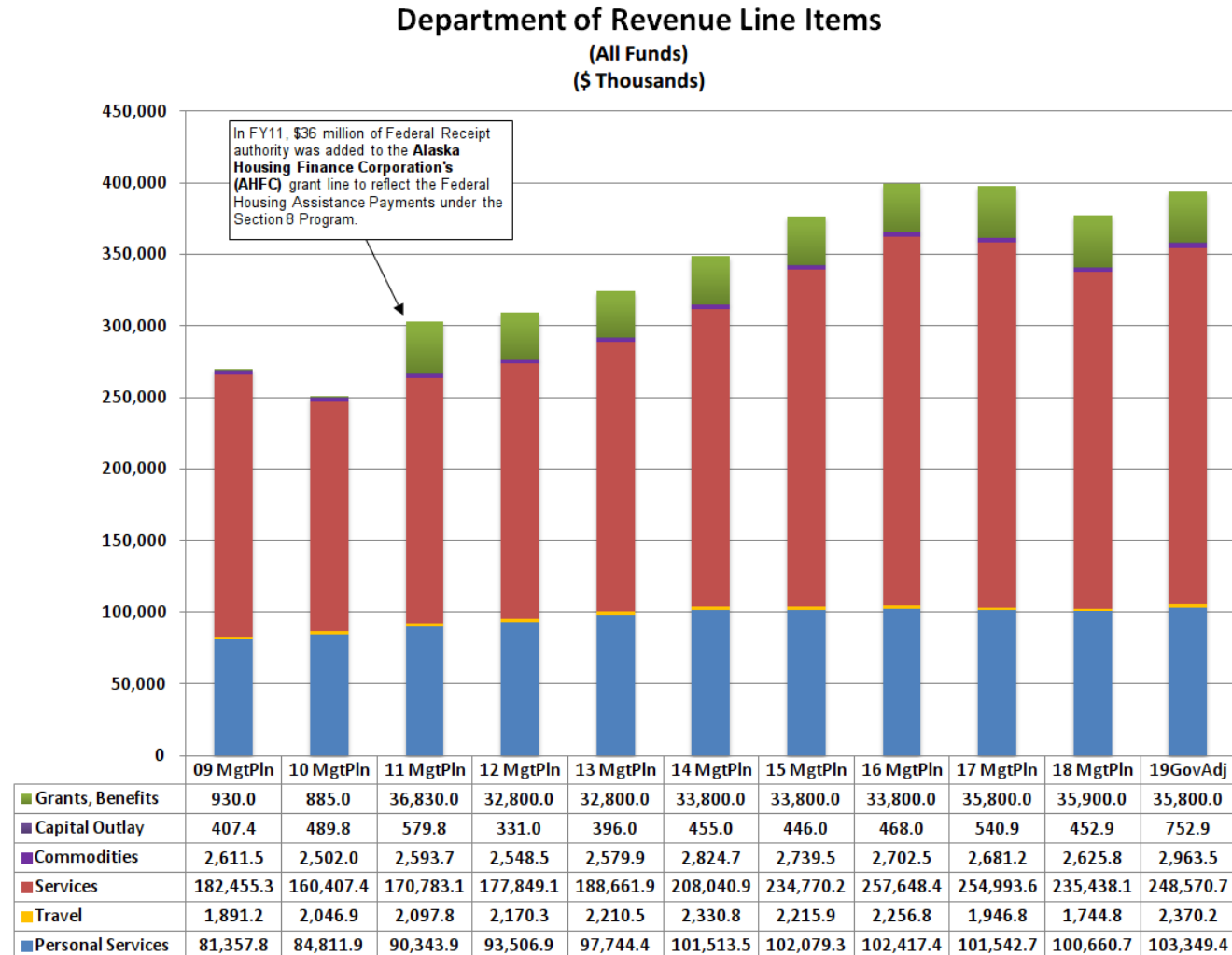
# DOR Budget Compared to All Agencies

**Department of Revenue Share of Total Agency Operations**  
(GF Only)  
(\$ Thousands)



\* Per the most recent available workforce data from the Department of Labor, there were 332,583 resident workers in Alaska in 2015.

# DOR Budget Line Items – All Funds



# DOR Appropriations– GF Only

## Appropriations within the Department of Revenue (GF Only) (\$ Thousands)

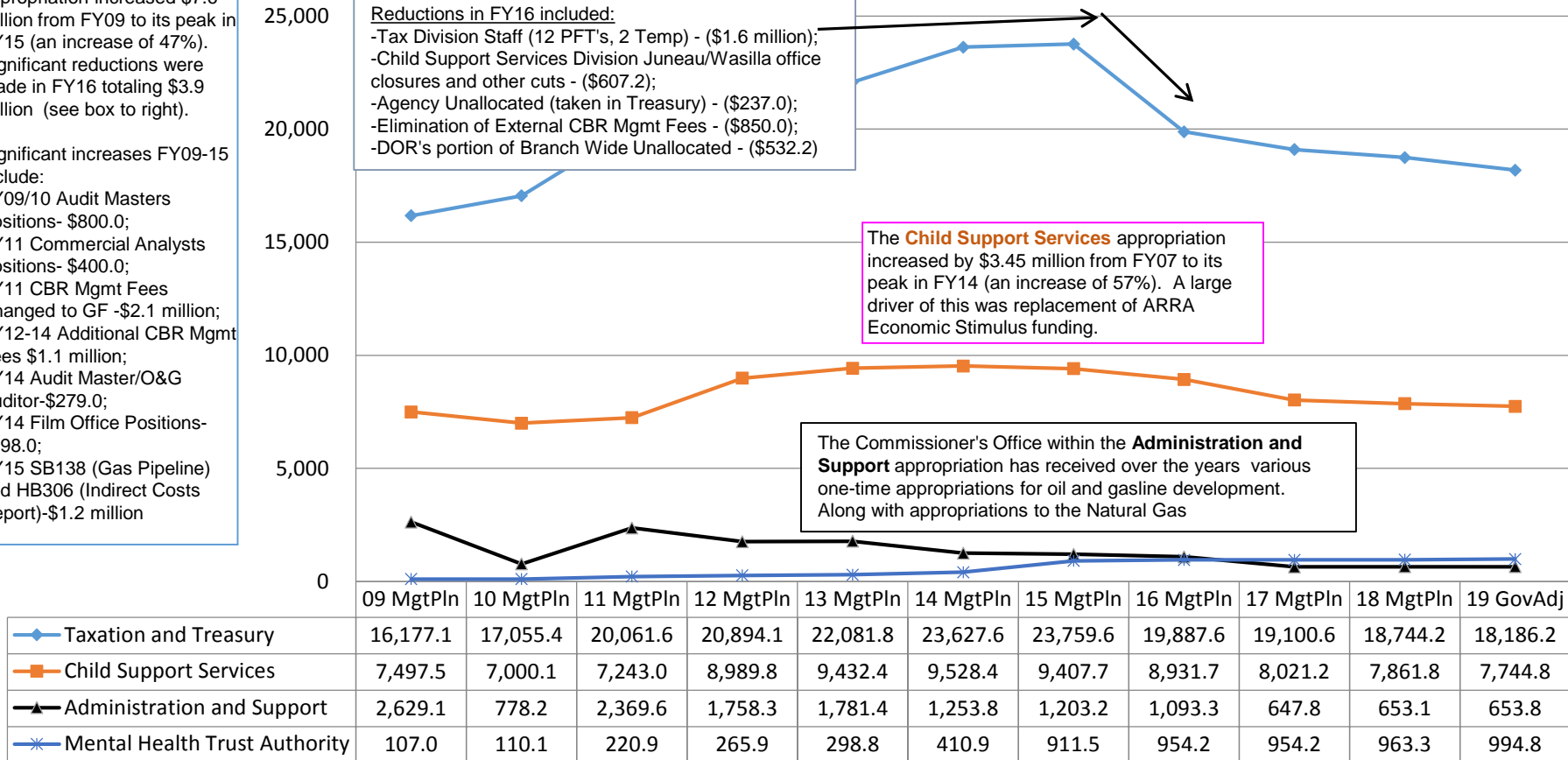
The **Taxation and Treasury** appropriation increased \$7.6 million from FY09 to its peak in FY15 (an increase of 47%). Significant reductions were made in FY16 totaling \$3.9 million (see box to right).

Significant increases FY09-15 include:  
FY09/10 Audit Masters Positions- \$800.0;  
FY11 Commercial Analysts Positions- \$400.0;  
FY11 CBR Mgmt Fees Changed to GF -\$2.1 million;  
FY12-14 Additional CBR Mgmt Fees \$1.1 million;  
FY14 Audit Master/O&G Auditor-\$279.0;  
FY14 Film Office Positions- \$198.0;  
FY15 SB138 (Gas Pipeline) and HB306 (Indirect Costs Report)-\$1.2 million

Reductions in FY16 included:  
-Tax Division Staff (12 PFT's, 2 Temp) - (\$1.6 million);  
-Child Support Services Division Juneau/Wasilla office closures and other cuts - (\$607.2);  
-Agency Unallocated (taken in Treasury) - (\$237.0);  
-Elimination of External CBR Mgmt Fees - (\$850.0);  
-DOR's portion of Branch Wide Unallocated - (\$532.2)

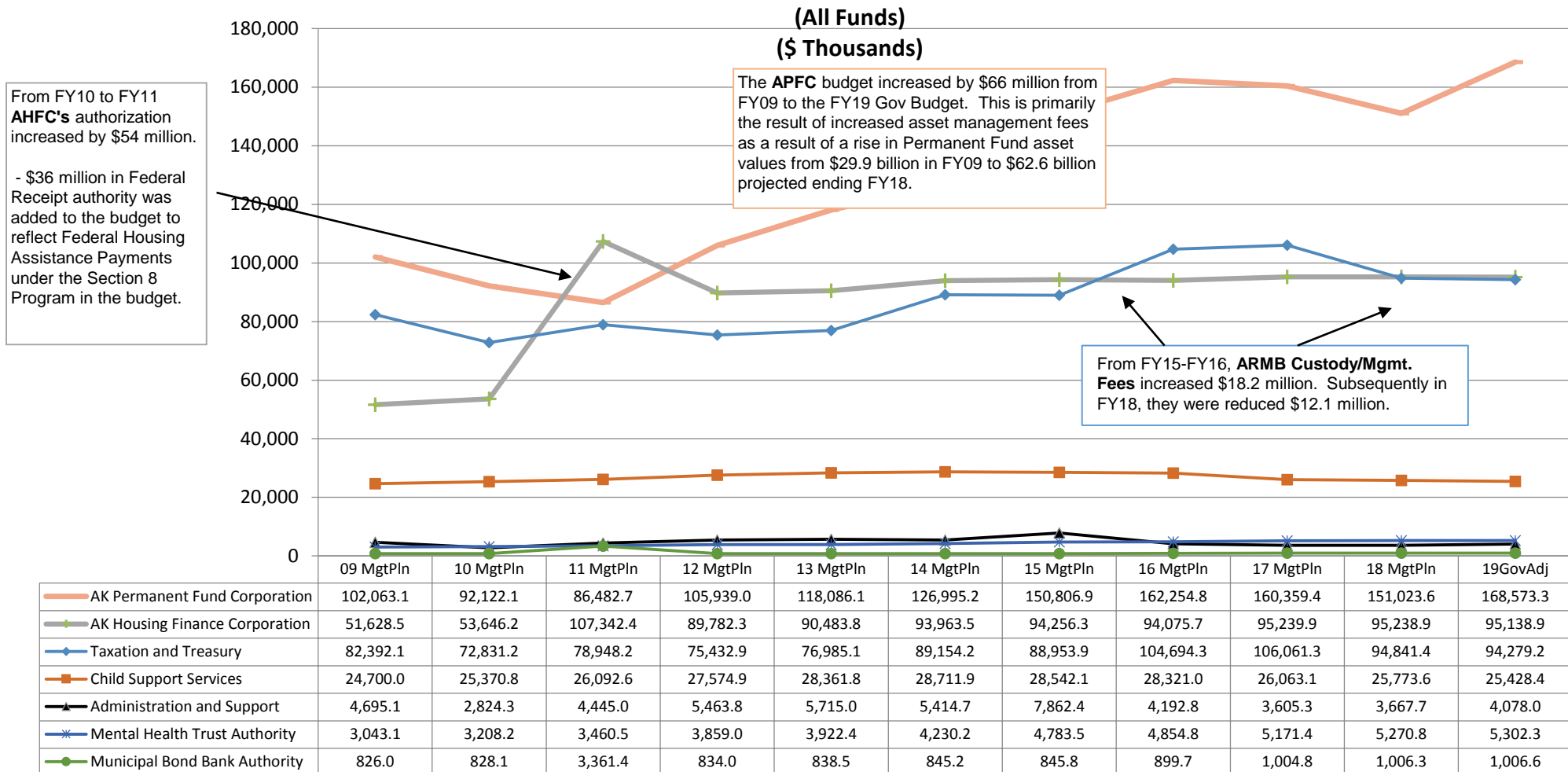
The **Child Support Services** appropriation increased by \$3.45 million from FY07 to its peak in FY14 (an increase of 57%). A large driver of this was replacement of ARRA Economic Stimulus funding.

The Commissioner's Office within the **Administration and Support** appropriation has received over the years various one-time appropriations for oil and gasline development. Along with appropriations to the Natural Gas



# DOR Appropriations– All Funds

## Appropriations within the Department of Revenue



# Department of Revenue – Core Divisions

Allocation and/or Program	Funding (in thousands)	# of Budgeted Positions / Filled	# of Alaskans Served	% Cost Through Fees	Rating of Importance to Mission	Rating of Effectiveness <sup>1</sup>	Constitution Requirement	Federally Required	Required by Statute
<b>Tax Division</b>	<b>\$15,133.5:</b> \$13,310.3 UGF, \$773.0 DGF, \$1,050.2 other	107/91 PFT	31,000 Tax payers	6%	Critical	Highly effective	No	No	Yes
<b>Treasury Division</b>	<b>\$9,957.9:</b> \$2,855.5 UGF, \$359.1 DGF, \$6,743.3 other	42/35 PFT 1/1 PPT	All Alaskans		Critical	Exceptional	No	No	Yes
<b>Unclaimed Property</b>	<b>\$515.0:</b> \$515.0 DGF	3/3 PFT	All Alaskans		Important	Effective	No	No	Yes; AS 34.45
<b>Alaska Retirement Management Board (ARMB)</b>	<b>\$10,032.9:</b> \$10,032.9 other		All Alaskans		Critical	Exceptional	No	No	Yes; AS 37.10.210-390
<b>ARMB Custody &amp; Management Fees</b>	<b>\$50,000.0:</b> \$50,000.0 other		All Alaskans		Critical	Exceptional	No	No	Yes; AS 37.10.210-390

Note:

1. Will review in 2018



# Department of Revenue – Core Divisions Cont.

Allocation and/or Program	Funding (in thousands)	# of Budgeted Positions / Filled	# of Alaskans Served	% Cost Through Fees	Rating of Importance to Mission	Rating of Effectiveness <sup>1</sup>	Constitution Requirement	Federally Required	Required by Statute
<b>Permanent Fund Dividend Division</b>	<b>\$8,639.9:</b> \$373.3 DGF, \$8,266.6 other	69/62 PFT 8/3 PPT	672,242 applied in 2017	5%	Beneficial / Critical	Highly effective	No	No	Yes; AS 37.13 AS 43.23
<b>Child Support Services Division</b>	<b>\$25,428.4:</b> \$7,694.8 UGF, \$50.0 DGF, \$17,683.6 Fed	196/176 PFT	119,000 (approx)		Critical	Highly effective	No	Yes; Social Security Act	Yes; AS 25.27.010
<b>Office of the Commissioner</b>	<b>\$917.6:</b> \$134.7 UGF, \$193.6 other, \$589.3 Fed	3/3 PFT	Alaskans not directly served		Critical	Highly effective	No	No	Yes; AS 43.05.010
<b>Administrative Services Division</b>	<b>\$2,753.5:</b> \$519.1 UGF, \$1,447.2 other, \$787.2 Fed	13/13 PFT	Alaskans not directly served		Important	Effective	No	No	No
<b>Criminal Investigations Unit</b>	<b>\$406.9:</b> \$406.9 other	2/2 PFT	All Alaskans		Important	Highly effective	No	No	No

Note:

1. Will review in 2018

# Department of Revenue – Corporations

Allocation and/or Program	Funding (in thousands)	# of Budgeted Positions / Filled	# of Alaskans Served	% Cost Through Fees	Rating of Importance to Mission	Rating of Effectiveness	Constitution Requirement	Federally Required	Required by Statute
<b>Mental Health Trust Operations</b>	<b>\$4,397.4:</b> \$3,867.4 other, \$500.0 DGF	17/15 PFT	Alaskan Trust beneficiaries		Beneficial	Highly Effective	No	No	Yes; AS 47.30
<b>Long Term Care Ombudsman Office (LTCO)</b>	<b>\$904.9:</b> \$410.1 other, \$494.8 UGF	6 / 6 PFT	All Alaskan Seniors		Critical	Highly Effective	No		Yes; AS 47.62
<b>Alaska Municipal Bond Bank Authority Operations</b>	<b>\$1,006.6:</b> \$1,006.6 other	1/1 PFT	All Alaskans		Critical	Exceptional	No	No	Yes; AS 44.85
<b>Alaska Housing Finance Corporation Operations</b>	<b>\$94,659.5:</b> \$35,588.5 other, \$59,071.0 Fed	314/266 PFT 22/8 PPT 14/14 NP	All Alaskans		Beneficial	Highly Effective	No	Yes	Yes; AS 18.55, AS 18.56
<b>Alaska Corporation for Affordable Housing</b>	<b>\$479.4:</b> \$172.2 other, \$307.2 Fed	2 PFT	All low to moderate income Alaskans		Beneficial	Highly Effective	No	Yes	Yes; AS 18.55, AS 18.56
<b>Alaska Permanent Fund Corporation (APFC)</b>	<b>\$168,573.3:</b> \$168,573.3 other	57/42 PFT 2/1 PPT 2/0 NP	All Alaskans		Beneficial	Highly Effective	Yes; Article IX Sec. 15	No	Yes; AS 37.13