

State of Alaska
FY2014 Governor's Operating Budget

Department of Revenue
Tax Division
Component Budget Summary

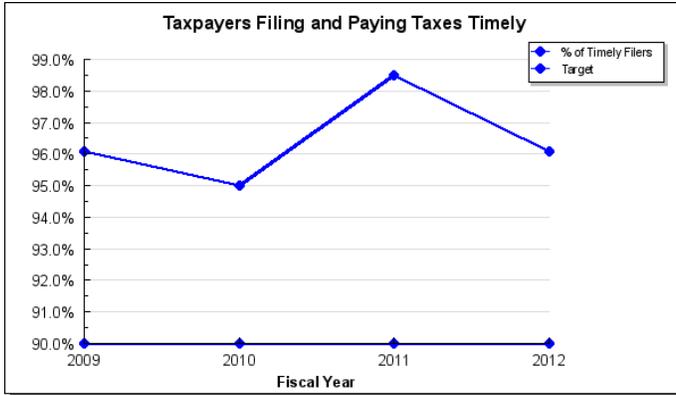
Component: Tax Division

Contribution to Department's Mission

The mission of the Tax Division is to collect taxes, inform stakeholders, and regulate charitable gaming.

Results

(Additional performance information is available on the web at <http://omb.alaska.gov/results>.)



Core Services

- Enforce tax statutes
- Enforce gaming statutes
- Facilitate voluntary compliance
- Account for revenues
- Increase number of audit hours
- Use refund requests as a measure for how effective we are in processing tax returns and return information

Measures by Core Service

(Additional performance information is available on the web at <http://omb.alaska.gov/results>.)

1. Enforce tax statutes

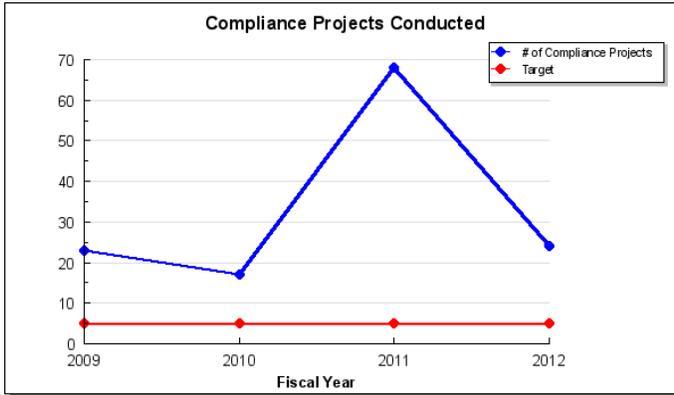
Target: Open 20 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

2. Enforce gaming statutes

Target: Enforce Gaming Statutes



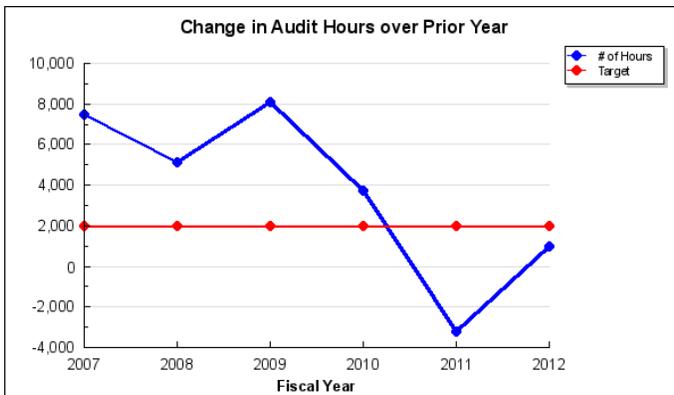
3. Facilitate voluntary compliance



4. Account for revenues

Target: Collect 95% or more of taxes due.

5. Increase number of audit hours



6. Use refund requests as a measure for how effective we are in processing tax returns and return information



Target: Issue 98% of tax refunds within statutory 90-day interest free (grace) period.

Major Component Accomplishments in 2012

- Provided assistance on critical legislation to effect changes in Alaska's oil and gas production tax as part of the governor's overall plan to make Alaska more competitive as an oil production state. Assisted both the governor and the legislature in dealing with various other fiscal issues and provided information and testimony on education, film production, research and development, veterans, and renewable energy tax credits as well as proposed changes to the passenger vehicle, motor fuel, corporate income and mining license taxes.
- Continued to refine and streamline the oil and gas credit purchase and due diligence review process which resulted in the timely issuance of over 140 tax credit certificates totaling over \$238 million and 145 cash purchases of credit certificates totaling approximately \$353 million.
- Successfully selected a project manager to draft a request for proposal for a new tax revenue management system and oversee implementation of that system.
- Continued work on a project to identify and standardize critical information needed from the oil and gas industry to enhance the quality of oil and gas audits and our ability to more accurately estimate future production tax revenues for state budgeting purposes.
- Initiated work on identifying and defining data gaps and data elements necessary for oil and gas production tax administration and economic forecasting.
- Assessed over \$40 million in additional corporate income tax liabilities as the result of closing out seven audits covering tax years 2005 through 2010. Additionally, assessed over \$20 million in oil and gas production tax and interest liabilities as the result of closing out an audit covering the short period April 2006 through December 2006.
- Continued to provide critical resources in support of project development regarding a gas line.
- Continued training of Corporate Income Tax Auditors responsible for the Alaska corporate net income tax and Oil and Gas Revenue Auditors responsible for oil and gas production tax. The Tax Division also extended its contract with an outside audit firm to assist in oil and gas production tax and credit audits.
- The Tax Division distributed shared taxes and fees of over \$48 million to 130 communities throughout Alaska.
- Closed appeals from over 132 taxpayers of assessments in all tax types and charitable gaming.

Key Component Challenges

- Accurately evaluating current and potential revenue sources and improving the quality of the financial data collected to support revenue forecasts with the goal of developing a stable fiscal policy for the state.
- 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.

- Maintaining the integrity of core tax programs in the face of resource demands from major revenue and investment initiatives and aging or nonexistent information management systems.
- Contributing to efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves, in particular, through the Alaska Gasline Inducement Act (AGIA).
- Developing regulations, implementing reporting systems and managing data for Alaska's Clear and Equitable Share (ACES) legislation—the current oil and gas production tax.
- Recruiting, training, and retaining professional staff.
- Creating and implementing education programs to ensure that Alaskans understand and comply with Alaska's tax laws.
- Implementing an integrated tax revenue management system to replace manual and aging systems while maintaining the integrity of data and providing core taxpayer services.

Significant Changes in Results to be Delivered in FY2014

- Establish Film Office.

Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 05.16	Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.51	Alaska Seafood Marketing Institute
AS 43.05	Administration of Revenue Laws
AS 43.10	Enforcement and Collection of Taxes
AS 43.19	Multi-state Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.40*	Motor Fuel Tax
AS 43.50	Tobacco Taxes and Sales
AS 43.52*	Transportation Taxes
AS 43.55	Oil and Gas Production Tax and Oil Surcharge
AS 43.56	Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
AS 43.60	Excise Tax on Alcoholic Beverages
AS 43.65	Mining License Tax
AS 43.75*	Fisheries Business License and Taxes
AS 43.76	Fisheries Taxes and Assessments
AS 43.77*	Fishery Resource Landing Tax
AS 43.80	Salmon Price Reports
AS 43.82	Alaska Stranded Gas Development Act
AS 43.98	Miscellaneous Provisions
AS 42.05	Alaska Public Utilities Regulatory Act
AS 42.06	Pipeline Act
26 U.S.C. 38	Internal Revenue Code
15 AAC 05	Administration of Revenue Laws
15 AAC 10	Enforcement
15 AAC 19	Multi-state Tax Compact
15 AAC 20	Alaska Net Income Tax
15 AAC 40	Motor Fuel Tax
15 AAC 50	Cigarette Tax

- 15 AAC 52 Transportation Taxes
- 15 AAC 55 Oil and Gas Properties Production Tax
- 15 AAC 56 Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
- 15 AAC 60 Excise Tax on Alcoholic Beverages
- 15 AAC 65 Mining License Tax
- 15 AAC 75 Fisheries Business Tax
- 15 AAC 76 Salmon Enhancement Tax
- 15 AAC 77 Fishery Resource Landing Tax
- 15 AAC 80 Salmon Prices
- 15 AAC 98 Tire Fees
- 15 AAC 116 Fish and Game Licensing and Seafood Marketing Assessment
- 15 AAC 160 Authorized Games of Chance and Skill

* Statutes provide for sharing taxes and fees

Contact Information
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**Tax Division
Component Financial Summary**

All dollars shown in thousands

	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	11,884.4	13,500.9	14,457.3
72000 Travel	222.0	223.1	223.1
73000 Services	3,134.1	2,397.7	1,966.6
74000 Commodities	287.9	121.5	121.5
75000 Capital Outlay	7.6	0.0	0.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	15,536.0	16,243.2	16,768.5
Funding Sources:			
1004 General Fund Receipts	14,359.4	14,752.1	15,277.4
1005 General Fund/Program Receipts	718.7	742.8	742.8
1007 Interagency Receipts	249.3	0.0	0.0
1061 Capital Improvement Project Receipts	121.0	658.0	658.0
1105 Alaska Permanent Fund Corporation Receipts	87.6	90.3	90.3
Funding Totals	15,536.0	16,243.2	16,768.5

Estimated Revenue Collections

Description	Master Revenue Account	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
Unrestricted Revenues				
General Fund Program Receipts	51060	1,912.1	1,900.0	1,900.0
Unrestricted Total		1,912.1	1,900.0	1,900.0
Restricted Revenues				
Interagency Receipts	51015	249.3	0.0	0.0
General Fund Program Receipts	51060	718.7	742.8	742.8
Capital Improvement Project Receipts	51200	121.0	658.0	658.0
Permanent Fund Earnings Reserve Account	51373	87.6	90.3	90.3
Restricted Total		1,176.6	1,491.1	1,491.1
Total Estimated Revenues		3,088.7	3,391.1	3,391.1

**Summary of Component Budget Changes
From FY2013 Management Plan to FY2014 Governor**

All dollars shown in thousands

	<u>Unrestricted Gen (UGF)</u>	<u>Designated Gen (DGF)</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Total Funds</u>
FY2013 Management Plan	14,752.1	742.8	748.3	0.0	16,243.2
Adjustments which will continue current level of service:					
-FY2014 Salary and Health Insurance Increases	5.3	0.0	0.0	0.0	5.3
Proposed budget increases:					
-Executive Director Film Office	148.0	0.0	0.0	0.0	148.0
-Master and Oil and Gas Revenue Auditors	372.0	0.0	0.0	0.0	372.0
FY2014 Governor	15,277.4	742.8	748.3	0.0	16,768.5

**Tax Division
Personal Services Information**

Authorized Positions			Personal Services Costs	
	FY2013 Management Plan	FY2014 Governor		
Full-time	123	128	Annual Salaries	9,873,788
Part-time	1	1	Premium Pay	0
Nonpermanent	2	1	Annual Benefits	5,490,457
			<i>Less 5.97% Vacancy Factor</i>	(917,132)
			Lump Sum Premium Pay	10,200
Totals	126	130	Total Personal Services	14,457,313

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	1	0	1
Accountant IV	0	0	1	0	1
Accounting Clerk	0	0	1	0	1
Accounting Tech II	0	0	1	0	1
Accounting Tech III	0	0	3	0	3
Accounting Technician IV	0	0	1	0	1
Administrative Assistant I	1	0	0	0	1
Administrative Assistant II	2	0	1	0	3
Administrative Officer I	0	0	1	0	1
Analyst/Programmer II	0	0	3	0	3
Analyst/Programmer III	0	0	3	0	3
Analyst/Programmer IV	0	0	1	0	1
Analyst/Programmer V	0	0	1	0	1
Appraiser I	1	0	0	0	1
Asst Chf, Revenue Econ Research	0	0	1	0	1
Audit Master	5	0	0	0	5
Chief of Revenue Operations	0	0	1	0	1
Commercial Analyst	2	0	0	0	2
Corporate Income Tax Audit I	1	0	0	0	1
Corporate Income Tax Audit II	3	0	0	0	3
Corporate Income Tax Audit III	2	0	0	0	2
Corporate Income Tax Audit IV	3	0	0	0	3
Data Processing Mgr III	0	0	1	0	1
Deputy Director, Tax Division	1	0	0	0	1
Dev Spec II, Option A	1	0	0	0	1
Director, Tax Division	1	0	0	0	1
Economist I	2	0	0	0	2
Economist II	1	0	0	0	1
Economist III	0	0	1	0	1
Exec Director, Film Office	0	0	1	0	1
Income & Excise Tax Specialist	1	0	0	0	1
Microfilm/Imaging Oper I	0	0	1	0	1
Microfilm/Imaging Oper II	0	0	1	0	1
Office Assistant I	0	0	2	0	2
Office Assistant II	1	0	2	0	3
Oil & Gas Revenue Auditor I	1	0	0	0	1
Oil & Gas Revenue Auditor II	2	0	0	0	2

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Oil & Gas Revenue Auditor III	8	0	0	0	8
Oil & Gas Revenue Auditor IV	4	0	0	0	4
Petroleum Econ Policy Analyst	1	0	0	0	1
Petroleum Economist II	3	0	1	0	4
Program Coordinator II	0	0	1	0	1
Revenue Appeals Officer I	1	0	0	0	1
Revenue Appeals Officer II	4	0	0	0	4
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supvr I	0	0	2	0	2
Revenue Audit Supvr II	4	0	0	0	4
State Petro Prop Assess	1	0	0	0	1
Systems Programmer II	0	0	5	0	5
Tax Auditor III	7	0	1	0	8
Tax Auditor IV	2	0	0	0	2
Tax Technician I	1	0	3	0	4
Tax Technician II	1	0	3	0	4
Tax Technician III	8	0	5	0	13
Tax Technician IV	1	0	2	0	3
Totals	78	0	52	0	130

Component Detail All Funds
Department of Revenue

Component: Tax Division (AR15110) (2476)
RDU: Taxation and Treasury (510)

	FY2012 Actuals	FY2013 Conference Committee	FY2013 Authorized	FY2013 Management Plan	FY2014 Governor	FY2013 Management Plan vs FY2014 Governor	
71000 Personal Services	11,884.4	13,392.4	13,500.9	13,500.9	14,457.3	956.4	7.1%
72000 Travel	222.0	223.1	223.1	223.1	223.1	0.0	0.0%
73000 Services	3,134.1	2,393.0	2,397.7	2,397.7	1,966.6	-431.1	-18.0%
74000 Commodities	287.9	121.5	121.5	121.5	121.5	0.0	0.0%
75000 Capital Outlay	7.6	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	15,536.0	16,130.0	16,243.2	16,243.2	16,768.5	525.3	3.2%
Fund Sources:							
1004 Gen Fund (UGF)	14,359.4	14,638.9	14,752.1	14,752.1	15,277.4	525.3	3.6%
1005 GF/Prgm (DGF)	718.7	742.8	742.8	742.8	742.8	0.0	0.0%
1007 I/A Rcpts (Other)	249.3	0.0	0.0	0.0	0.0	0.0	0.0%
1061 CIP Rcpts (Other)	121.0	658.0	658.0	658.0	658.0	0.0	0.0%
1105 PFund Rcpt (Other)	87.6	90.3	90.3	90.3	90.3	0.0	0.0%
Unrestricted General (UGF)	14,359.4	14,638.9	14,752.1	14,752.1	15,277.4	525.3	3.6%
Designated General (DGF)	718.7	742.8	742.8	742.8	742.8	0.0	0.0%
Other Funds	457.9	748.3	748.3	748.3	748.3	0.0	0.0%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	117	122	123	123	128	5	4.1%
Permanent Part Time	1	1	1	1	1	0	0.0%
Non Permanent	3	2	2	2	1	-1	-50.0%

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2013 Conference Committee To FY2013 Authorized *****												
FY2013 Conference Committee												
ConfCom		16,130.0	13,392.4	223.1	2,393.0	121.5	0.0	0.0	0.0	122	1	2
1004 Gen Fund		14,638.9										
1005 GF/Prgm		742.8										
1061 CIP Rcpts		658.0										
1105 PFund Rcpt		90.3										
Small Business Income Tax Exemption SLA 2012 (HB 252) (Sec 2 Ch 15 SLA 2012 P45 L14-19) (HB 284)												
FisNot		113.2	108.5	0.0	4.7	0.0	0.0	0.0	0.0	1	0	0
1004 Gen Fund		113.2										
New language adds new categories of businesses that do not qualify for the exemption.												
DID NOT PASS: Small Business Income Tax Exemption SLA 2012 (HB 252) (Sec 2 Ch 15 SLA 2012 P45 L14-19) (HB 284)												
FisNot		-113.2	-108.5	0.0	-4.7	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-113.2										
New language adds new categories of businesses that do not qualify for the exemption.												
Small Business Income Tax Exemption Ch51 SLA 2012 (SB 23) (Sec 2 Ch 15 SLA 2012 P45 L14) (HB 284)												
FisNot		113.2	108.5	0.0	4.7	0.0	0.0	0.0	0.0	1	0	0
1004 Gen Fund		113.2										
New language adds new categories of businesses that do not qualify for the exemption.												
Subtotal		16,243.2	13,500.9	223.1	2,397.7	121.5	0.0	0.0	0.0	123	1	2
***** Changes From FY2013 Authorized To FY2013 Management Plan *****												
Transfer Department Investigations Manager (04-0022) to Criminal Investigations Unit												
Trout		-134.9	-134.9	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-134.9										
Transfers the Department Investigations Manager position (PCN 04-0022) to Office of the Commissioner, Criminal Investigations Unit.												
Transfer Analyst Programmer (PCN 04-6034) to Tax Division												
Trin		134.9	134.9	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
1004 Gen Fund		134.9										
Transfers PCN 04-6034 from Criminal Investigations to Tax Division. Offsets transfer out of PCN 04-0022.												

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Subtotal		16,243.2	13,500.9	223.1	2,397.7	121.5	0.0	0.0	0.0	123	1	2
***** Changes From FY2013 Management Plan To FY2014 Governor *****												
FY2014 Salary and Health Insurance Increases												
	SalAdj	5.3	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		5.3										
FY2014 Salary and Health Insurance increase : \$5.3												
FY2014 Health Insurance increase of \$59.00 per month per employee - from \$1,330 to \$1,389 per month Non-covered: \$5.3												
Executive Director Film Office												
	Inc	148.0	148.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
1004 Gen Fund		148.0										
The Alaska Film Office was moved from Department of Commerce, Community and Economic Development to the Department of Revenue. This creates an executive director position at a range 23 to oversee the film office once it is transferred to Department of Revenue in July 2013.												
Master and Oil and Gas Revenue Auditors												
	Inc	372.0	372.0	0.0	0.0	0.0	0.0	0.0	0.0	2	0	0
1004 Gen Fund		372.0										
One oil and gas revenue auditor is being added for increased resources in the audit of production tax, as well as one audit master position that will provide additional professional development of oil and gas policies, conduct oil and gas studies and assist in drafting regulations for the tax division.												
During the past several legislative sessions, significant oil and gas production tax discussions have occurred. Heritage auditors will train new auditors on the oil and gas statutes and the division will augment our professional audit teams with additional auditors.												
Transfer Administrative Assistant II (08-1279) and Development Specialist (08-1278) to Department of Revenue												
	Atrin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2	0	0
Per CH41 SLA2012 (SB 23), Administrative Assistant II (08-1279) and Development Specialist II (08-1278) are transferred from Division of Economic Development's film office to the Department of Revenue.												
Delete (04-N0005) Appraiser I												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	-1
The department requests to delete this vacant non-permanent PCN as its duties are able to be absorbed within current staffing levels.												
Align Authority to Comply with Vacancy Factor Guidelines												
	LIT	0.0	431.1	0.0	-431.1	0.0	0.0	0.0	0.0	0	0	0

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
	Totals	16,768.5	14,457.3	223.1	1,966.6	121.5	0.0	0.0	0.0	128	1	1

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2014 Governor (10289)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

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	GF Amount
04-#039	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20A / B	12.0		64,223	0	0	38,690	102,913	102,913
04-#040	Audit Master	FT	A	XE	Anchorage	NAA	27A	12.0		160,678	0	0	69,029	229,707	229,707
04-#041	Exec Director, Film Office	FT	A	GG	Juneau	105	23A	12.0		81,300	0	0	44,561	125,861	125,861
04-?022	Analyst/Programmer III	FT	A	GG	Juneau	105	18A	12.0		58,092	0	0	36,582	94,674	0
04-?023	Analyst/Programmer II	FT	A	GG	Juneau	105	16A	12.0		50,412	0	0	33,942	84,354	0
04-?024	Systems Programmer II	FT	A	SS	Juneau	105	22A	12.0		78,420	0	0	43,065	121,485	0
04-?025	Systems Programmer II	FT	A	SS	Juneau	105	22A	12.0		78,420	0	0	43,065	121,485	0
04-?026	Analyst/Programmer III	FT	A	GG	Juneau	105	18A	12.0		58,092	0	0	36,582	94,674	0
04-?031	Corporate Income Tax Audit II	FT	A	GG	Anchorage	100	20D / E	12.0		70,622	0	0	40,890	111,512	111,512
04-0017	Economist III	FT	A	GP	Juneau	205	20F / G	12.0		80,520	0	0	44,293	124,813	0
04-0021	Asst Chf, Revenue Econ Research	FT	A	SS	Juneau	205	25A	12.0		96,000	0	0	49,109	145,109	145,109
04-1035	Analyst/Programmer V	FT	A	SS	Juneau	205	22E / F	12.0		89,969	0	0	47,035	137,004	107,206
04-1145	Accounting Technician IV	FT	A	SS	Juneau	205	18C / D	12.0		65,624	0	0	38,666	104,290	104,290
04-2004	Tax Technician III	FT	A	GP	Juneau	205	14F / G	12.0		52,617	0	0	34,700	87,317	87,317
04-2005	Tax Technician IV	FT	A	SS	Juneau	205	16F / J	12.0		63,493	0	0	37,933	101,426	101,426
04-2006	Tax Auditor IV	FT	A	GG	Anchorage	200	22M / N	12.0		106,152	0	0	53,105	159,257	159,257
04-2026	Data Processing Mgr III	FT	A	SS	Juneau	205	24K / L	12.0		118,824	0	0	56,642	175,466	175,466
04-2092	Analyst/Programmer II	FT	A	GP	Juneau	205	16E / F	12.0		58,338	0	0	36,667	95,005	95,005
04-2095	Tax Technician II	FT	A	GP	Juneau	205	12A	12.0		38,292	0	0	29,775	68,067	68,067
04-2096	Accounting Tech II	FT	A	GP	Juneau	205	14C / D	12.0		47,454	0	0	32,925	80,379	80,379
04-2097	Accounting Tech III	FT	A	GP	Juneau	205	16F / G	12.0		60,911	0	0	37,551	98,462	98,462
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	NAA	27L / M	12.0		136,296	0	0	62,141	198,437	198,437
04-3007	Administrative Officer I	FT	A	SS	Juneau	205	17N / O	12.0		81,647	0	0	44,174	125,821	125,821
04-3010	Revenue Appeals Officer I	FT	A	GP	Anchorage	200	23C / D	12.0		82,997	0	0	45,145	128,142	118,595
04-3021	Accountant IV	FT	A	SS	Juneau	205	20K / L	12.0		89,340	0	0	46,819	136,159	136,159
04-3022	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24M / N	12.0		127,329	0	0	59,044	186,373	186,373
04-3024	Office Assistant I	FT	A	GP	Juneau	205	8C / D	12.0		32,256	0	0	27,700	59,956	59,956
04-3026	Tax Technician III	FT	A	GP	Juneau	205	14D / E	12.0		49,400	0	0	33,594	82,994	82,994
04-3027	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25M / N	12.0		129,308	0	0	59,603	188,911	188,911
04-3028	Program Coordinator II	FT	A	SS	Juneau	205	20J / K	12.0		86,500	0	0	45,843	132,343	132,343
04-3030	Office Assistant II	FT	A	GP	Juneau	205	10A / B	12.0		34,938	0	0	28,622	63,560	63,560
04-3031	Tax Technician I	FT	A	GP	Juneau	205	10C / D	12.0		36,378	0	0	29,117	65,495	65,495
04-3036	Tax Technician IV	FT	A	SS	Juneau	205	16D / E	12.0		59,758	0	0	36,649	96,407	96,407
04-3038	Tax Technician III	FT	A	GP	Juneau	205	14F / G	12.0		53,312	0	0	34,939	88,251	88,251
04-3040	Office Assistant I	FT	A	GP	Juneau	205	8A	12.0		30,156	0	0	26,978	57,134	57,134

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2014 Governor (10289)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

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	GF Amount
04-3041	Tax Technician I	FT	A	GP	Juneau	205	10D / E	12.0		37,502	0	0	29,503	67,005	67,005
04-3045	Tax Technician II	FT	A	GP	Juneau	205	12C / D	12.0		40,829	0	0	30,647	71,476	71,476
04-3047	Director, Tax Division	FT	A	XE	Anchorage	NAA	27F / J	12.0		122,040	0	0	58,114	180,154	180,154
04-3048	Corporate Income Tax Audit II	FT	A	GP	Anchorage	200	20B / C	12.0		65,610	0	0	39,167	104,777	104,777
04-3049	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18A / B	12.0		56,703	0	0	36,105	92,808	88,168
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	200	26K / L	12.0		124,290	0	0	58,186	182,476	182,476
04-3068	Income & Excise Tax Specialist	FT	A	GP	Anchorage	200	25J / K	12.0		117,516	0	0	56,778	174,294	174,294
04-3075	Administrative Assistant I	FT	A	GP	Anchorage	200	12F / G	12.0		43,094	0	0	31,426	74,520	74,520
04-3077	Tax Auditor III	FT	A	GP	Anchorage	200	20D / E	12.0		69,677	0	0	40,565	110,242	110,242
04-3078	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		50,976	0	0	34,136	85,112	85,112
04-3080	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		43,336	0	0	31,509	74,845	74,845
04-3084	Microfilm/Imaging Oper I	FT	A	GG	Juneau	205	10O / P	12.0		52,944	0	0	34,812	87,756	87,756
04-3088	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24G / J	12.0		105,348	0	0	52,829	158,177	158,177
04-3091	Office Assistant II	FT	A	GP	Juneau	205	10B / C	12.0		36,119	0	0	29,028	65,147	65,147
04-3097	Microfilm/Imaging Oper II	FT	A	GP	Juneau	205	12F / G	12.0		46,524	0	0	32,605	79,129	79,129
04-3098	Accountant III	FT	A	GP	Juneau	205	18F / G	12.0		69,337	0	0	40,448	109,785	109,785
04-3201	Tax Technician III	FT	A	GP	Juneau	205	14C / D	12.0		47,454	0	0	32,925	80,379	80,379
04-3224	Chief of Revenue Operations	FT	A	SS	Juneau	205	26C / D	12.0		106,701	0	0	52,788	159,489	159,489
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	200	22F / G	12.0		85,398	0	0	45,970	131,368	131,368
04-3229	Administrative Assistant II	FT	A	GG	Juneau	205	14K / L	12.0		60,012	0	0	37,242	97,254	97,254
04-3230	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24D / E	12.0		92,552	0	0	48,430	140,982	140,982
04-3233	Tax Technician III	FT	A	GP	Anchorage	200	14A / B	12.0		42,793	0	0	31,323	74,116	74,116
04-3239	Tax Auditor III	FT	A	GP	Anchorage	200	20E / F	12.0		73,795	0	0	41,981	115,776	115,776
04-3240	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24E / F	12.0		96,324	0	0	49,726	146,050	135,169
04-3244	Systems Programmer II	FT	A	GP	Juneau	205	22E / F	12.0		87,280	0	0	46,617	133,897	133,897
04-3245	Tax Auditor III	FT	A	GP	Juneau	205	20C / D	12.0		71,891	0	0	41,326	113,217	113,217
04-3246	Tax Technician III	FT	A	GP	Anchorage	200	14D / E	12.0		46,638	0	0	32,644	79,282	79,282
04-3248	Tax Technician III	FT	A	GP	Juneau	205	14B / C	12.0		46,080	0	0	32,453	78,533	78,533
04-3250	Tax Technician III	FT	A	GP	Anchorage	200	14G / J	12.0		52,304	0	0	34,592	86,896	86,896
04-3251	Tax Technician I	FT	A	GP	Anchorage	200	10B / C	12.0		34,064	0	0	28,321	62,385	62,385
04-3252	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24J / K	12.0		106,829	0	0	53,338	160,167	160,167

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2014 Governor (10289)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

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	GF Amount
04-3254	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25E / F	12.0		105,151	0	0	52,255	157,406	157,406
04-3258	Economist I	FT	A	GP	Anchorage	200	16A / B	12.0		49,380	0	0	33,587	82,967	82,967
04-3259	Corporate Income Tax Audit II	FT	A	GP	Anchorage	200	20B / C	12.0		66,800	0	0	39,576	106,376	106,376
04-3260	Corporate Income Tax Audit I	FT	A	GP	Anchorage	200	18C / D	12.0		58,991	0	0	36,891	95,882	95,882
04-3261	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22B / C	12.0		76,290	0	0	42,839	119,129	119,129
04-3262	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24E / F	12.0		97,512	0	0	50,135	147,647	147,647
04-3263	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22F / G	12.0		87,972	0	0	46,855	134,827	134,827
04-3264	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		49,447	0	0	33,610	83,057	83,057
04-3265	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25D / E	12.0		99,330	0	0	50,760	150,090	150,090
04-3266	Tax Auditor III	FT	A	GP	Anchorage	200	20F / G	12.0		75,218	0	0	42,470	117,688	117,688
04-3267	Accounting Tech III	FT	A	GP	Juneau	205	16G / J	12.0		63,278	0	0	38,365	101,643	101,643
04-3268	Petroleum Economist II	FT	A	GP	Anchorage	200	22B / C	12.0		76,388	0	0	42,872	119,260	119,260
04-3269	Administrative Assistant II	FT	A	SS	Anchorage	600	14C / D	12.0		46,791	0	0	32,191	78,982	78,982
04-3270	Analyst/Programmer II	FT	A	GP	Juneau	205	16A	12.0		49,980	0	0	33,793	83,773	83,773
04-3271	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22B / C	12.0		76,388	0	0	42,872	119,260	119,260
04-3272	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22D / E	12.0		80,674	0	0	44,346	125,020	125,020
04-3273	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22C / D	12.0		79,464	0	0	43,930	123,394	123,394
04-3274	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22F / G	12.0		87,621	0	0	46,734	134,355	134,355
04-3275	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24G / J	12.0		105,348	0	0	52,829	158,177	158,177
04-3276	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24F / G	12.0		100,694	0	0	51,229	151,923	151,923
04-3277	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20B / C	12.0		66,375	0	0	39,430	105,805	105,805
04-3278	Tax Auditor III	FT	A	GP	Anchorage	200	20F / G	12.0		76,193	0	0	42,805	118,998	118,998
04-3279	Tax Auditor III	FT	A	GP	Anchorage	200	20E / F	12.0		72,051	0	0	41,381	113,432	113,432
04-3280	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		49,447	0	0	33,610	83,057	83,057
04-3281	Tax Auditor III	FT	A	GP	Anchorage	200	20B / C	12.0		66,120	0	0	39,342	105,462	105,462
04-3282	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25C / D	12.0		96,324	0	0	49,726	146,050	146,050
04-3283	Systems Programmer II	FT	A	GP	Juneau	205	22F / G	12.0		89,793	0	0	47,481	137,274	137,274

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2014 Governor (10289)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

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	GF Amount
04-3284	Tax Technician IV	FT	A	SS	Anchorage	200	16A	12.0		49,704	0	0	33,192	82,896	82,896
04-3285	Petroleum Econ Policy Analyst	FT	A	GP	Anchorage	200	24F / G	12.0		98,270	0	0	50,396	148,666	148,666
04-3286	Systems Programmer II	FT	A	SS	Juneau	205	22E / F	12.0		91,045	0	0	47,405	138,450	138,450
04-3287	Tax Technician I	PT	A	GP	Juneau	205	10A	9.0		25,479	0	0	8,760	34,239	34,239
04-3288	Appraiser I	FT	A	GP	Anchorage	200	16A	12.0		47,604	0	0	32,977	80,581	80,581
04-4018	Tax Technician II	FT	A	GP	Juneau	205	12G / J	12.0		47,095	0	0	32,802	79,897	79,897
04-6034	Analyst/Programmer IV	FT	A	SS	Juneau	205	20A / B	12.0		71,244	0	0	40,598	111,842	111,842
04-6074	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22C / D	12.0		78,072	0	0	43,451	121,523	121,523
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	200	22F / G	12.0		87,270	0	0	46,614	133,884	133,884
04-8012	Tax Technician III	FT	A	GP	Anchorage	200	14C / D	12.0		45,195	0	0	32,148	77,343	77,343
04-8015	Office Assistant II	FT	A	GP	Anchorage	200	10B / C	12.0		34,299	0	0	28,402	62,701	62,701
04-8017	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25M / N	12.0		130,884	0	0	60,049	190,933	167,066
04-8019	Analyst/Programmer III	FT	A	GP	Juneau	205	18D / E	12.0		64,311	0	0	38,720	103,031	103,031
04-8020	Petroleum Economist II	FT	A	GP	Juneau	205	22A	12.0		75,312	0	0	42,503	117,815	117,815
04-8022	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22C / D	12.0		77,724	0	0	43,332	121,056	121,056
04-8023	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25D / E	12.0		101,469	0	0	50,989	152,458	152,458
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25E / F	12.0		102,881	0	0	51,981	154,862	154,862
04-8028	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22B / C	12.0		75,120	0	0	42,437	117,557	108,799
04-8029	State Petro Prop Assess	FT	A	SS	Anchorage	200	26F / J	12.0		116,166	0	0	55,891	172,057	172,057
04-8030	Tax Technician II	FT	A	GP	Anchorage	200	12A / B	12.0		37,388	0	0	29,464	66,852	66,852
04-8038	Petroleum Economist II	FT	A	GP	Anchorage	200	22C / D	12.0		79,116	0	0	43,810	122,926	118,353
04-8041	Accounting Clerk	FT	A	GP	Juneau	205	10D / E	12.0		37,688	0	0	29,567	67,255	67,255
04-8043	Economist II	FT	A	GP	Anchorage	200	18B / C	12.0		58,659	0	0	36,777	95,436	95,436
04-8044	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22C / D	12.0		78,884	0	0	43,731	122,615	122,615
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25O / P	12.0		141,252	0	0	63,484	204,736	204,736
04-N09005	Economist I	NP	N	GP	Anchorage	200	16A	3.0		11,901	0	0	5,626	17,527	17,527
04-N10005	Appraiser I	NP	N	GP	Anchorage	200	16A	3.0		0	0	0	0	0	0
04-X015	Audit Master	FT	A	XE	Anchorage	NAA	27E	12.0		160,678	0	0	69,029	229,707	229,707
04-X016	Audit Master	FT	A	XE	Anchorage	NAA	27A	12.0		160,678	0	0	69,029	229,707	229,707
04-X017	Audit Master	FT	A	XE	Anchorage	NAA	27A	12.0		142,097	0	0	63,780	205,877	205,877
04-X018	Audit Master	FT	A	XE	Anchorage	NAA	27A	12.0		98,484	0	0	50,527	149,011	149,011
04-X039	Commercial Analyst	FT	A	XE	Anchorage	NAA	27A	12.0		122,400	0	0	58,216	180,616	180,616
04-X040	Commercial Analyst	FT	A	XE	Anchorage	NAA	27A	12.0		112,200	0	0	55,242	167,442	167,442
08-1278	Dev Spec II, Option A	FT	A	GP	Anchorage	200	20D / E	12.0		71,635	0	0	41,238	112,873	112,873

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2014 Governor (10289)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

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	GF Amount
08-1279	Administrative Assistant II	FT	A	GP	Anchorage	200	14G	12.0		50,976	0	0	34,136	85,112	85,112
08-2059	Accounting Tech III	FT	A	GP	Juneau	205	16G / J	12.0		64,236	0	0	38,695	102,931	102,931
08-2064	Tax Auditor III	FT	A	GP	Anchorage	200	200 / P	12.0		99,648	0	0	50,869	150,517	150,517
08-2075	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24O / P	12.0		137,676	0	0	61,967	199,643	199,643
Total													Total Salary Costs:	9,873,788	
													Total COLA:	0	
													Total Premium Pay::	0	
													Total Benefits:	5,490,457	
		Total Positions	New	Deleted											
Full Time Positions:		128	3	0											
Part Time Positions:		1	0	0											
Non Permanent Positions:		1	0	1											
Positions in Component:		130	3	1											
Total Component Months:		1,548.0													
													Total Pre-Vacancy:	15,364,245	
													Minus Vacancy Adjustment of 5.97%:	(917,132)	
													Total Post-Vacancy:	14,447,113	
													Plus Lump Sum Premium Pay:	10,200	
													Personal Services Line 100:	14,457,313	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	13,896,792	13,067,257	90.45%
1005 General Fund/Program Receipts	733,904	690,095	4.78%
1061 Capital Improvement Project Receipts	641,485	603,193	4.18%
1105 Alaska Permanent Fund Corporation Receipts	92,064	86,568	0.60%
Total PCN Funding:	15,364,245	14,447,113	100.00%

Lump Sum Funding Sources:	Amount	Percent
1105 General Fund Receipts	10,200	100.00%
Total Lump Sum Funding:	10,200	100.00%

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Line Item Detail
Department of Revenue
Travel

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
72000	Travel		222.0	223.1	223.1
Expenditure Account	Servicing Agency	Explanation	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
72000 Travel Detail Totals			222.0	223.1	223.1
72110	Employee Travel (Instate)	Instate airfare, surface transportation, lodging, meals & incidentals	83.8	94.6	94.6
72120	Nonemployee Travel (Instate Travel)	Contract personnel travel costs	1.6	1.0	1.0
72410	Employee Travel (Out of state)	Out of state airfare, surface transportation, lodging, meals & incidentals	83.4	110.2	110.2
72420	Nonemployee Travel (Out of state Emp)	Contract personnel travel costs	0.0	1.0	1.0
72700	Moving Costs	Moving costs include travel, lodging, meals, house hunting trip, and shipment of household goods	33.0	15.0	15.0
72900	Other Travel Costs	Other miscellaneous travel expenses not covered elsewhere	20.2	1.3	1.3

Line Item Detail
Department of Revenue
Services

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
73000	Services		3,134.1	2,397.7	1,966.6
Expenditure Account	Servicing Agency	Explanation	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
73000 Services Detail Totals			3,134.1	2,397.7	2,397.7
73025	Education Services	Training, conferences, memberships, and employee tuition	207.0	40.0	40.0
73050	Financial Services	Accounting, auditing, management/consulting services	249.1	63.2	63.2
73075	Legal & Judicial Svc	Transcription services	0.5	0.5	15.0
73150	Information Technlgy	IT training, consulting, software licensing, software maintenance, and IT equipment leases; FY11 included \$250,000 for AGIA information reporting system	253.0	127.6	127.3
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	15.4	10.5	10.5
73175	Health Services	Health services	0.0	0.0	0.0
73225	Delivery Services	Delivery and courier services	8.1	21.0	21.0
73450	Advertising & Promos	Advertising and public notice	33.9	4.5	4.5
73525	Utilities	Records disposal	0.9	1.5	1.5
73650	Struc/Infstruct/Land	Repairs/maintenance of structures or infrastructure	44.2	12.0	12.0
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	21.9	75.0	75.0
73750	Other Services (Non IA Svcs)	Professional management and consulting services; printing and copying services. Increase funding by \$120.0 for statutory manufacture of cigarette tax stamps.	234.3	132.2	168.7
73804	Economic/Development (IA Svcs)	Admin AGIA information system	0.0	0.0	0.0
73805	IT-Non-Telecommunication	Admin ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	78.4	65.3	65.3
73806	IT-Telecommunication	Admin ETS chargeback for telecommunications EPR, line fees and service requests	176.8	176.7	176.7
73808	Building Maintenance	Admin Maintenance and upgrades on state-owned facility	0.0	3.5	3.5

Line Item Detail
Department of Revenue
Services

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account	Servicing Agency	Explanation	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor	
73000 Services Detail Totals			3,134.1	2,397.7	2,397.7	
73809	Mail	Admin	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	18.1	16.9	16.9
73810	Human Resources	Admin	Human resource and payroll services provided by the Division of Personnel	92.9	93.9	93.9
73811	Building Leases	Admin	Cost of space in state-owned facilities	285.6	209.2	209.2
73812	Legal	Law	Legal services provided by the Department of Law	113.8	100.0	100.0
73812	Legal	Law	Expert witness expense related to appeals heard by State Assessment Review Board	105.6	0.0	0.0
73814	Insurance	Admin	Risk Management	1.4	1.4	1.4
73815	Financial	Admin	Division of Finance AKSAS/AKPAY	3.7	4.0	4.0
73816	ADA Compliance	Labor	ADA compliance	1.3	1.2	1.2
73818	Training (Services-IA Svcs)	Admin	Training provided by state agencies	0.2	0.7	0.7
73819	Commission Sales (IA Svcs)	Admin	State Travel Office fees	2.0	3.2	3.2
73821	Hearing/Mediation (IA Svcs)	Admin	Hearing officer expense for State Assessment Review Board	0.0	0.0	0.0
73827	Safety (IA Svcs)	Admin	Building security services	1.9	1.2	1.2
73848	State Equip Fleet	Trans	Use of state-owned vehicles	0.0	3.7	3.7
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO	Commissioner's Office support services	139.2	78.1	78.1
73979	Mgmt/Consulting (IA Svcs)	Revenue-ASD	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	300.5	300.5	300.5
73979	Mgmt/Consulting (IA Svcs)	Revenue-CIU	Investigative services provided by Criminal Investigations Unit	744.4	850.2	799.5

Line Item Detail
Department of Revenue
Commodities

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
74000	Commodities		287.9	121.5	121.5
Expenditure Account	Servicing Agency	Explanation	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
74000 Commodities Detail Totals			287.9	121.5	121.5
74200	Business	Business supplies including books 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	276.7	114.0	114.0
74480	Household & Instit.	Institutional supplies	7.8	7.5	7.5
74600	Safety (Commodities)	Law enforcement supplies	0.0	0.0	0.0
74650	Repair/Maintenance (Commodities)		3.4	0.0	0.0

Line Item Detail
Department of Revenue
Capital Outlay

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
75000	Capital Outlay		7.6	0.0	0.0
			FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
			75000 Capital Outlay Detail Totals	7.6	0.0
75700	Equipment	IT computer equipment such as servers and/or other equipment exceeding \$5,000 per item	7.6	0.0	0.0

Unrestricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51060	General Fund Program Receipts				1,912.1	1,900.0	1,900.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51060	GF Program Receipts Cigarette fire safety receipts collected in excess of budget authority		4203120	11100	38.5	0.0	0.0
54160	Gaming Fees & Taxes Receipts from charitable gaming fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05		4205000	11100	1,873.6	1,900.0	1,900.0
Gaming receipts collected in excess of GF/Program receipt authority are deposited to the general fund.							

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51015	Interagency Receipts				249.3	0.0	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51015	Interagency Receipts Unallocated interagency receipt authority		4201000	11100	0.0	0.0	0.0
59040	Revenue	Natural Gas Commercialization	4201921	11100	115.8	0.0	0.0
59100	Natural Resources	Gas Pipeline Office	4201922	11100	133.5	0.0	0.0
59100	Natural Resources RSA with DNR for AGIA information reimbursement system	Gas Pipeline Office	4216921	11100	0.0	0.0	0.0

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51060	General Fund Program Receipts				718.7	742.8	742.8
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51060	GF Program Receipts Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080; the fund source used for this receipt type was changed in FY11 to General Fund/Program Receipts.		4203120	11100	35.8	38.6	38.6
54160	Gaming Fees & Taxes A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05		4205000	11100	682.9	704.2	704.2

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51200	Capital Improvement Project Receipts				121.0	658.0	658.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51200	Cap Improv Proj Rec Unallocated CIP Receipts		4201000	11100	0.0	62.6	62.6
59041	CIP Receipts from Revenue CIP Receipts from capital Tax Revenue Management System project		4201922	11100	0.0	500.0	500.0
59041	CIP Receipts from Revenue		4207200	11100	25.6	0.0	0.0
59240	CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor	Program Development	4207120	11100	95.4	95.4	95.4

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51373	Permanent Fund Earnings Reserve Account	87.6	90.3	90.3

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2012 Actuals	FY2013 Management Plan	FY2014 Governor
51373	Permanent Fund Earnings		4201000	11100	87.6	90.3	90.3

Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas production tax audit function in the Tax Division.

Inter-Agency Services
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2013			
				FY2012 Actuals	Management Plan	FY2014 Governor	
73804	Economic/Development (IA Svcs)	AGIA information system	Inter-dept	Admin	0.0	0.0	0.0
73804 Economic/Development (IA Svcs) subtotal:					0.0	0.0	0.0
73805	IT-Non-Telecommunication	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	Inter-dept	Admin	78.4	65.3	65.3
73805 IT-Non-Telecommunication subtotal:					78.4	65.3	65.3
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR, line fees and service requests	Inter-dept	Admin	176.8	176.7	176.7
73806 IT-Telecommunication subtotal:					176.8	176.7	176.7
73808	Building Maintenance	Maintenance and upgrades on state-owned facility	Inter-dept	Admin	0.0	3.5	3.5
73808 Building Maintenance subtotal:					0.0	3.5	3.5
73809	Mail	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	18.1	16.9	16.9
73809 Mail subtotal:					18.1	16.9	16.9
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	92.9	93.9	93.9
73810 Human Resources subtotal:					92.9	93.9	93.9
73811	Building Leases	Cost of space in state-owned facilities	Inter-dept	Admin	285.6	209.2	209.2
73811 Building Leases subtotal:					285.6	209.2	209.2
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	113.8	100.0	100.0
73812	Legal	Expert witness expense related to appeals heard by State Assessment Review Board	Inter-dept	Law	105.6	0.0	0.0
73812 Legal subtotal:					219.4	100.0	100.0
73814	Insurance	Risk Management	Inter-dept	Admin	1.4	1.4	1.4
73814 Insurance subtotal:					1.4	1.4	1.4
73815	Financial	Division of Finance AKSAS/AKPAY	Inter-dept	Admin	3.7	4.0	4.0
73815 Financial subtotal:					3.7	4.0	4.0
73816	ADA Compliance	ADA compliance	Inter-dept	Labor	1.3	1.2	1.2
73816 ADA Compliance subtotal:					1.3	1.2	1.2
73818	Training (Services-IA Svcs)	Training provided by state agencies	Inter-dept	Admin	0.2	0.7	0.7
73818 Training (Services-IA Svcs) subtotal:					0.2	0.7	0.7
73819	Commission Sales (IA Svcs)	State Travel Office fees	Inter-dept	Admin	2.0	3.2	3.2
73819 Commission Sales (IA Svcs) subtotal:					2.0	3.2	3.2
73821	Hearing/Mediation (IA Svcs)	Hearing officer expense for State Assessment Review Board	Inter-dept	Admin	0.0	0.0	0.0
73821 Hearing/Mediation (IA Svcs) subtotal:					0.0	0.0	0.0
73827	Safety (IA Svcs)	Building security services	Inter-dept	Admin	1.9	1.2	1.2
73827 Safety (IA Svcs) subtotal:					1.9	1.2	1.2
73848	State Equip Fleet	Use of state-owned vehicles	Inter-dept	Trans	0.0	3.7	3.7
73848 State Equip Fleet subtotal:					0.0	3.7	3.7

Inter-Agency Services
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2012 Actuals	FY2013		FY2014 Governor
					Management Plan		
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office support services	Intra-dept	Revenue-CO	139.2	78.1	78.1
73979	Mgmt/Consulting (IA Svcs)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	Intra-dept	Revenue-ASD	300.5	300.5	300.5
73979	Mgmt/Consulting (IA Svcs)	Investigative services provided by Criminal Investigations Unit	Intra-dept	Revenue-CIU	744.4	850.2	799.5
73979 Mgmt/Consulting (IA Svcs) subtotal:					1,184.1	1,228.8	1,178.1
Tax Division total:					2,065.8	1,909.7	1,859.0
Grand Total:					2,065.8	1,909.7	1,859.0