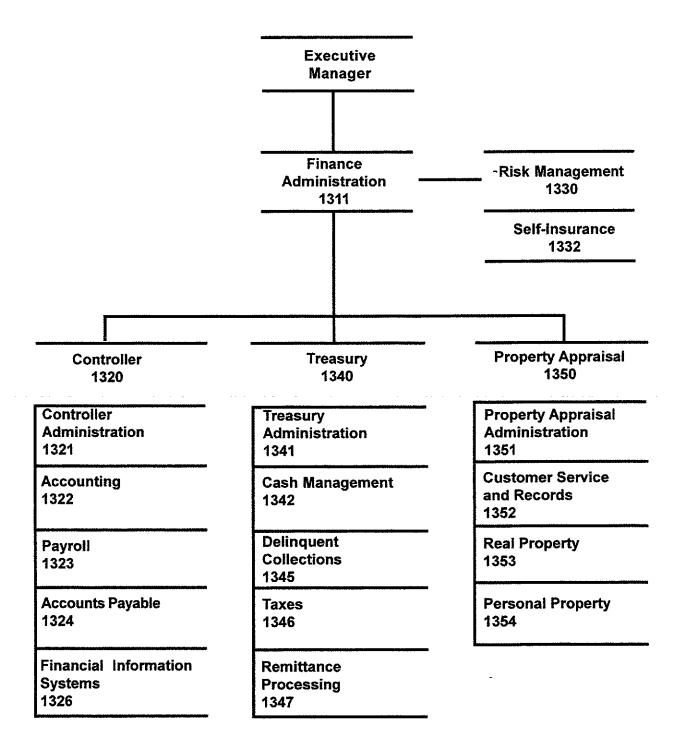


# FINANCE



# **DEPARTMENT SUMMARY**

Department

**FINANCE** 

# Mission

To ensure the fiscal integrity of the Municipality by maintaining an itemized account of money received, disbursed, and invested in accordance with standards set by the Governmental Accounting Standards Board (GASB) and generally accepted accounting procedures. To provide quality support services to the public and to Municipal agencies.

# **Major Program Highlights**

- Working with MISD and Employee Relations, implement a new Financial Information/Human Resources/Payroll System. This new system will replace outdated systems and allow for elimination of multiple independent shadow files and provide better access to information.
- Provide accounting support to general government, utilities, and grants; process invoices and pay personnel, vendors, and payroll taxes in a timely manner.
- Process all cash receipts; bill, collect, and maintain accounts receivable for property taxes; collect hotel-motel tax and tobacco tax; reduce delinquent accounts receivable; bill and collect for Emergency Medical Services; and process all payments for utility services.
- Maintain case files and collect default judgments for traffic tickets and other minor offenses.
- Provide fair market value assessments on real and personal property; maintain customer service records for real and personal property; update records to keep a valid assessment roll; and operate a public service counter for property assessments.
- Assist all Municipal agencies and utilities in procuring financing for capital projects.
- Invest all Municipal funds to yield the highest revenues to the Municipality consistent with financial security.
- Administer the risk management program for the Municipality to provide claims administration and adequate liability and workers' compensation insurance coverage.

RESOURCES	1998	1999				
Direct Costs	\$13,717,070	\$13,288,840				
Program Revenues	\$ 443,590	\$ 1,044,770 *				
Personnel	114FT 7PT 8T	120FT 3PT				

<sup>\* \$564,000</sup> of these revenues will actually be credited to the Police Department.

# 1999 RESOURCE PLAN

DEPARTMENT: FINANCE

	FINANCIA	SUMMARY			PE	RSONNE	L S	UMMA	RY		
DIVISION	1998 REVISED	1999 BUDGET		1998	REVIS	ED			199	9 BUD	GET
		1	FT	PT	Ŧ	TOTAL	i	FT	PT	T	TOTAL
FINANCE ADMINISTRATION	181,680	178,770	2			2	j	2			2
CONTROLLER	1,910,060	1,918,210	30	1		31	j	30	1		31
RISK MANAGEMENT	208,810	209,750 ]	3			3	I	3			3
TREASURY	2,251,540	2,222,670	31	6		37	ì	33	2		35
PROPERTY ASSESSMENT	3,463,590	3,380,260	48		8	56	ļ	52			52
SELF INSURANCE	5,701,390	5,379,180					1				
		1					1				
OPERATING COST	13,717,070	13,288,840	114	7	8	129	1	120	3		123
		Į:	======	=====	=====	=====	===	====	=====	=====	
ADD DEBT SERVICE	0	] 0									
	*****	[									
DIRECT ORGANIZATION COST	13,717,070	13,288,840									
		Ī									
ADD INTRAGOVERNMENTAL	6,557,200	8,170,670				_					
CHARGES FROM OTHERS		1									
TOTAL DEPARTMENT COST	20,274,270	21,459,510									
		I									
LESS INTRAGOVERNMENTAL	9,968,590	13,424,760									
CHARGES TO OTHERS		1									
FUNCTION COST	10,305,680	8,034,750									
		1									
LESS PROGRAM REVENUES	443,590	1,044,770									
NET PROGRAM COST	9,862,090	6,989,980									
=======================================			======	=====	=====	=====	===	====	=====	=====	======

# 1999 RESOURCES BY CATEGORY OF EXPENSE

	PERSONAL		OTHER	CAPITAL	TOTAL DIRECT
DIVISION	SERVICES	SUPPLIES	SERVICES	OUTLAY	COST
FINANCE ADMINISTRATION	161,670	1,320	11,710	6,070	180,770
CONTROLLER	1,839,730	18,510	89,100	19,380	1,966,720
RISK MANAGEMENT	200,370	3,350	10,490	540	214,750
TREASURY	1,834,570	30,950	381,340	13,350	2,260,210
PROPERTY ASSESSMENT	3,100,290	37,810	299,150		3,437,250
SELF INSURANCE			5,379,180		5,379,180
	****				
DEPT. TOTAL WITHOUT DEBT SERVICE	7,136,630	91,940	6,170,970	39,340	13,438,880
LESS VACANCY FACTOR	150,040				150,040
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	6,986,590	91,940	6,170,970	39,340	13,288,840

# RECONCILIATION FROM 1998 REVISED BUDGET TO 1999 BUDGET

DEPARTMENT: FINANCE

	DIF	RECT COSTS			
	***************************************		FT	PT	T
1998 REVISED BUDGET:	\$	13,717,070	114	7	8
1998 ONE-TIME REQUIREMENTS: - Reappraisal of Captain Cook Hotel		(95,000)			
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1999: - Salaries and Benefits Adjustment		49,440			
MISCELLANEOUS INCREASES (DECREASES): - Property Appraisal Reorganization - Self-Insurance Services to ATU Deleted - Remittance Processing Services to ATU Deleted - Miscellaneous		0 (322,210) (108,790) 750	4	(4)	(8)
1998 CONTINUATION LEVEL:	\$	13,241,260	119	3	0
FUNDED NEW/EXPANDED SERVICE LEVELS: - Delinquent Collections - Process Default Judgments Transferred from the Alaska Court System (results in \$564,000 additional revenues)		<i>47</i> ,580	I		
UNFUNDED CURRENT SERVICE LEVELS: - None					
1999 BUDGET:	\$	13,288,840	120	FT 3 PT	0 T

DEPARTMENT: FINANCE DIVISION: FINANCE ADMINISTRATION

PROGRAM: Administration

### PURPOSE:

To provide policy guidance, direction and assistance to Finance divisions.

# 1998 PERFORMANCES:

- Continued to provide same level of financial services to Municipal departments.

- Continued to seek alternative methods of capital financing in order to secure funds at the lowest possible cost to the Municipality.

# 1999 PERFORMANCE OBJECTIVES:

- Continue to provide same level of financial services to Municipal departments.
- Continue to seek alternative methods of capital financing in order to secure funds at the lowest possible cost to the Municipality.

### RESOURCES:

	1997 REVISED		ED	1998 REVISED			1999	BUDGET		
	FT	PT	T	FT	PT	Τ	FT	PT	T	
PERSONNEL:	2	0	0	2	0	0	2	0	0	
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	169,97 1,28 11,37 5,90	30 70	\$	11,	580 320 710 070	\$	11,	670 320 710 070	
TOTAL DIRECT COST:	\$	188,5	20	\$	181,	680	\$	178,	770	

<sup>75</sup> SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 1, 28

DEPARTMENT: FINANCE DIVISION: CONTROLLER

PROGRAM: Check Issuance

# PURPOSE:

To issue checks for payroll, process vouchers, issue checks to vendors and process all required reports and associated forms.

### 1998 PERFORMANCES:

- Processed 26 bi-weekly payrolls for approximately 2900 employees.
- Provided required payroll reports to regulatory agencies in a timely manner.
- Continued timely payments to vendors to take advantage of all possible discounts offered to the Municipality.
- Processed required federal reporting on vendors in a timely manner.

# 1999 PERFORMANCE OBJECTIVES:

- Process 26 bi-weekly payrolls for approximately 2800 employees.
- Provide required payroll reports to regulatory agencies in a timely manner.
- Continue timely payments to vendors to take advantage of all possible discounts offered to the Municipality.
- Process required federal reporting on vendors in a timely manner.

#### RESOURCES:

			1997	-		1998			1999	BUDO	_
			FT	PT	Ī	FT	PT	Ţ	FT	PT	Ţ
	PERSON	NNEL:	12	0	0	11	1	0	11	1	0
		PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	17,	310 470 420 300	\$	4 18	,200 ,610 ,270 ,190	\$	18,2	610
	TOTAL	DIRECT COST:	\$	625,	500	\$	577	,270	\$	613,	130
WORK	MEASUR	RES:									
		l payroll checks		1,	100		1,	,000		1,0	000
-	Payrol	ll database actions		7,	800		8,	,000		8,0	000
_		cly checks/advices		72,	800		76.	000		71,0	000
		nts payable checks		37,				500		38,	
_		es paid		139,	500		140.	735		140,7	735
	Manual adjust	l checks, leave tments/donations neet adjustments		20,				,000		18,0	

75 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 6, 7, 20, 21, 35, 49, 62

DEPARTMENT: FINANCE DIVISION: CONTROLLER

PROGRAM: Financial Record Management

# PURPOSE:

To ensure the fiscal integrity of the Municipality and to provide quality accounting support services to the public and Municipal agencies.

# 1998 PERFORMANCES:

- Provided annual financial reports with supporting audit workpapers in an accurate and timely manner.
- Provided monthly financial reports in the most effective format in an accurate and timely manner.
- Responded to FIS computerized monthly report users inquiries in regards to preparing input documents, reading and understanding reports, and using on line inquiry.
- Controlled expenditures of funds based on Assembly appropriation.
- Processed grant reports, requests and financial transactions in a timely manner.
- Updated Municipal accounting guide.
- Provided support for the new HR/Payroll/FIS implementation project.

- Provide annual financial reports with supporting audit workpapers in an accurate and timely manner.
- Provide monthly financial reports in the most effective format in an accurate and timely manner.
- Provide training to FIS computerized monthly report users in regards to preparing input documents, reading and understanding reports, and using on line inquiry.
- Control expenditures of funds based on Assembly appropriation.
- Process grant reports, requests and financial transactions in a timely manner.
- Update Municipal accounting guide.
- Provide support for the new HR/Payroll/FIS implementation project.

DEPARTMENT: FINANCE DIVISION: CONTROLLER

PROGRAM: Financial Record Management RESOURCES:

\* . . .

KESUUKCES:	1997 REVISED FT PT T	1998 REVISED FT PT T	1999 BUDGET FT PT T
PERSONNEL:	19 2 0	19 0 0	19 0 0
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$ 1,281,730 13,190 64,440 11,840	\$ 1,235,870 13,900 70,830 12,190	\$ 1,208,160 13,900 70,830 12,190
TOTAL DIRECT COST:	\$ 1,371,200	\$ 1,332,790	\$ 1,305,080
WORK MEASURES:			
<ul> <li>Input documents reviewed</li> </ul>	2,500	2,600	2,600
<ul><li>Reports prepared/ reviewed</li></ul>	7,400	7,600	7,600
- Funds verified	820	820	820
- Transactions input	662,621	748,762	523,559
<ul> <li>Grants accounted for in single audits (state and federal)</li> </ul>	617	637	637
- Funds managed	101	101	102
<ul> <li>Individual grant revenue confirmations completed</li> </ul>	250	275	275

<sup>75</sup> SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 2, 8, 9, 29, 32, 33, 45, 46, 47, 56, 60

DEPARTMENT: FINANCE DIVISION: TREASURY

PROGRAM: Division Admin and Management of Funds

### PURPOSE:

To collect and account for all monies received by the Municipality, invest funds to obtain maximum interest earnings consistent with safety of principal; bill and collect all Municipal taxes.

# 1998 PERFORMANCES:

- Supervised and administered the functions of the Treasury Division in accordance with all applicable laws, policies and regulations.
- Invested Municipal funds as provided by Municipal Code.
- Monitored cash flows and ensured availability of funds to cover daily expenditures.
- Coordinated and enforced the collection of funds due the Municipality.

- Supervise and administer the functions of the Treasury Division in accordance with all applicable laws, policies and regulations.
- Invest Municipal funds as provided by Municipal Code.
- Monitor cash flow and ensure availability of funds to cover daily expenditures.
- Coordinate and enforce the collection of funds due the Municipality.

DIVISION: TREASURY DEPARTMENT: FINANCE

PROGRAM: Division Admin and Management of Funds RESOURCES:

KESUL	PERSON	NNEL:	1997 FT 5	REVIS PT 0	ED T 0	1998 FT 5	REVI PT 0	SED T 0	1999 FT 5	BUDG PT 0	ET T 0
		PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	359,54 4,54 12,79 17,8	40 00	\$	34,	540	\$	376,7 4,5 35,4 2,5	40 60
	TOTAL	DIRECT COST:	\$	394,6	50	\$	409,	280	\$	419,2	50
	PROGRA	AM REVENUES:	\$	25,7	70	\$	30,	000	\$	38,4	00
-	Average ment be rety to (\$000) Average (\$000) Average (\$000) Average (\$000)	tment pieces bid  ge daily invest-  palance (\$000)  & personal prop-  taxes billed  ge monthly balance  accts receivable  ge monthly balance  quent fines & fees		390,3 223,9 6,0 5,8	90 80 90		400, 223, 6,	990 080 890		360,0 223,9 6,0 5,8	90 80 90
	Invest items	ty payments (\$000) tment & collateral recorded on JEs cked on database		236,70 90	00 07		236,	700 880		128,6 8	80 50
***	Total	dollar value of tment pieces bid		743,7	00		750,	000		675,0	00

75 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 4, 31, 41, 57, 70

DEPARTMENT: FINANCE DIVISION: TREASURY

PROGRAM: Cash Management & Misc Tax Collection

### PURPOSE:

To collect and account for all monies received by the Municipality and disburse accounts payable and payroll checks. To maintain security of all revenue collections and check disbursements. To administer and enforce the Tobacco Tax, Hotel-Motel Tax programs and Enhanced 911 Surcharges.

#### 1998 PERFORMANCES:

- Verified all MOA cash receipts and supporting documentation prior to FIS recording in General Ledger.
- Provided accountability for the Municipal cash flow.
- Maintained control and security of all Municipal cash collections.
- Maintained control of disbursements of Municipal checks.
- Administered and enforced the Tobacco Tax, Hotel-Motel Tax programs and Enhanced 911 surcharges.

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- Provide accountability for the Municipal cash flow.
- Maintain control and security of all Municipal cash collections.
- Maintain control of disbursements of Municipal checks.
- Administer and enforce the Tobacco Tax, Hotel-Motel Tax programs and Enhanced 911 surcharges.

DEPARTMENT: FINANCE DIVISION: TREASURY

PROGRAM: Cash Management & Misc Tax Collection RESOURCES:

PERSONNEL:	1997 FT 6	PT T 0 0	1998 FT 6	REVISED PT T 0 0	1999 FT 6	BUDGET PT T 0 0
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	313,310 2,840 19,520 3,520	\$	302,550 2,890 17,480 3,000	\$	302,030 2,890 24,350 3,000
TOTAL DIRECT COST:	\$	339,190	\$	325,920	\$	332,270
PROGRAM REVENUES:	\$	11,300	\$	11,300	\$	27,160
WORK MEASURES:  - Cash receipts processed - Checks and advices disbursed - Revenue deposits verified - Tobacco tax collected (\$) - Hotel/Motel tax collected (\$) - Penalties & Interest collected (\$) - Tobacco tax audit findings/collections (\$)		32,000 115,000 19,600 5,524,980 7,929,740 67,000 91,100		32,000 120,000 19,500 4,979,000 8,400,000 60,000 120,000		28,000 120,000 17,100 ,979,000 ,000,000 60,000 120,000
- Hotel/Motel tax audit finding/collections (\$)		112,000		154,000		154,000
<ul><li>Enhanced 991 surcharges</li><li>Hotel/Motel Tax Returns</li><li>Processed</li></ul>		982,000 420		983,500 460		983,500 475
<ul> <li>Tobacco Tax Returns         Processed     </li> </ul>		315		320		320

<sup>75</sup> SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 10, 24, 40, 63

DEPARTMENT: FINANCE DIVISION: TREASURY

PROGRAM: Delinquent and Miscellaneous Collections

### PURPOSE:

To enforce collection of personal and business property taxes and government and utility bills for collection (BFC's). To bill & collect Emergency Medical Service (EMS) transport fees, and to collect delinquent fees and fines.

# 1998 PERFORMANCES:

- Collected delinquent personal property tax revenues.
- Collected miscellaneous accounts receivable.
- Billed and collected emergency medical service (EMS) fees.
- Collected judgements for unpaid criminal fines, indigent defense fees, minor offense/traffic fines and costs of imprisonment through attachment of Permanent Fund Dividends.
- Collected fines imposed by MOA Hearing Officer under AMC TITLE 14.
- Collected current and delinquent business personal property taxes due from applicants for liquor license transfers and renewals.

- Collect delinquent personal property tax revenues.
- Collect miscellaneous accounts receivable.
- Bill and collect emergency medical service (EMS) fees.
- Collect judgements for unpaid criminal fines, indigent defense fees, minor offense/traffic fines and costs of imprisonment through attachment of Permanent Fund Dividends.
- Collect fines imposed by MOA Hearing Officer under AMC TITLE 14.
- Collect current and delinquent business personal property taxes due from applicants for liquor license transfers and renewals.

DEPARTMENT: FINANCE - DIVISION: TREASURY

PROGRAM: Delinquent and Miscellaneous Collections

RESOURCES:

PERSONNEL:	1997 FT 11	REVISED PT T 0 0	FT	REVISED PT T 0 0	BUDGET PT T 0 0
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	599,580 8,800 62,700 1,230		586,120 8,360 69,700 2,000	\$ 641,930 9,820 81,930 5,850
TOTAL DIRECT COST:	\$	672,310	\$	666,180	\$ 739,530
PROGRAM REVENUES:	\$	195,000	\$	195,000	\$ 208,850
WORK MEASURES: - Receivables reduced (in \$000's)		28,694		28,694	28,694
<ul><li>Small Claims Court cases filed</li></ul>		350		350	350
<pre>- Criminal fines   collected (in \$)</pre>		950,000		473,000	473,000
<ul> <li>Collections from</li> <li>litigation support</li> <li>(in \$)</li> </ul>		166,848		166,800	166,800
- Ambulance services billed		8,400		8,400	8,400
- Insurance claims processed for EMS		4,475		6,155	6,155
- Indigent defense fees collected (in \$)		310,000		186,000	186,000
- Minor offenses/traffic		190,350		129,000	693,000
<pre>fines collected (in \$) - Tax collections from liquor license protests (in \$)</pre>		150,600		109,000	109,000
- Costs of imprisonment collected (in \$)		295,153		174,000	174,000
- Collected from small claims process (in \$)		116,168		116,000	116,000

<sup>75</sup> SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 12, 22, 39, 51, 59, 61, 71, 73

DEPARTMENT: FINANCE DIVISION: TREASURY

PROGRAM: Tax Billing and Collection

# PURPOSE:

To bill, collect, and process all property taxes; to maintain taxes receivable; to issue tax certificates; to provide tax information to the public; to provide for annual foreclosure for unpaid taxes; to administer aircraft registration & collect registration tax.

#### 1998 PERFORMANCES:

- Billed and collected both real and personal property taxes.
- Issued tax certificates.
- Proceeded with foreclosures as provided by AS 29.45.
- Provided professional service and information to the public.
- Administered aircraft tax registration and collection.

# 1999 PERFORMANCE OBJECTIVES:

- Bill and collect both real and personal property taxes.
- Issue tax certificates.
- Proceed with foreclosures as provided by AS 29.45.
- Provide professional service and information to the public.
- Administer aircraft tax registration and collection.

# **RESOURCES:**

NE300	PERSO!	NNEL:	<b>1997</b> FT 6	REVI PT 0	SED T 0	1998 FT 6	REVI PT 0	SED T 0	<b>1999</b> FT 6	BUDO PT 0	GET T 0
		PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	11,	,850 ,730 ,880 0	\$	184,	090	\$	201,	600
	TOTAL	DIRECT COST:	\$	476	,460	\$	481,	200	\$	504,	300
	PROGRA	AM REVENUES:	\$	80	,250	\$	80,	250	\$	644,	250
	Tax for Proper process Tax con Bankro mainta Taxpas service Tax de Tax d	ills issued preclosed parcels rty tax payments ssed (\$ 000) ertificates issued uptcy cases ained yer inquiries ced eposits processed		227 35	,220 ,200 ,420 430 425 ,000		227, 35,	200 420 430 425 000 810		35,	200 420 430 425 000 810
•	Aircra (in \$)	aft tax collected )		206	,000		206,	000		206,	000

<sup>75</sup> SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 11, 34, 38, 52

DEPARTMENT: FINANCE

DIVISION: TREASURY

PROGRAM: Remittance Processing

# PURPOSE:

To process all utility payments received daily for prompt credit to customer accounts and deposit to bank; to collect, control, and transmit utility payment data to the four Municipal utilities daily.

### 1998 PERFORMANCES:

- Processed 1,567,000 utility payments throughout the year.
- Prepared an average daily deposit of \$927,335.
- Monitored and processed 3,550 returned checks for collection.
- Processed exception items as required.
- Machine processed 39,050 property tax payments.

# 1999 PERFORMANCE OBJECTIVES:

- Process 894,000 utility payments throughout the year.
- Prepare an average daily deposit OF \$429,700.
- Monitor and process 2,100 returned checks for collection.
- Process exception items as required.
- Machine process 39,050 property tax payments.

### RESOURCES:

			1998 FT	REV:	ISED T	1999 FT	BUD PT	GET T	
PERSONNEL:	3	7	Ô	3	6	0	4	2	0
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	75,	700	\$	7 53	,080 ,500 ,130 ,250	\$	37,	100
TOTAL DIRECT COST:	\$	386,	150	\$	368	,960	\$	227,	320
WORK MEASURES: - Utility remittances opened and batched	1	l,567,	000	1	,567	,000		894,	000
- Returned/NSF checks		3,	550		3	,550		2,	100
processed - Tax remittances		39,	050		39	,050		39,	050
<ul><li>machine processed</li><li>Utility remittances</li><li>machine processed</li></ul>	1	L,584,	670	1	, 584	,670		878,	000

75 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 13, 23, 37, 50

DEPARTMENT: FINANCE DIVISION: RISK MANAGEMENT

PROGRAM: Risk Management

### PURPOSE:

To protect the Municipality's assets which include property, employees, and monies by reducing the frequency and severity of accidental loss.

### 1998 PERFORMANCES:

- Identified and minimized exposure to loss.

- Managed workers' compensation and liability claims.
- Administered insurance/self-insurance program.
- Maintained comprehensive property insurance program for all Municipal real and personal property at a reasonable insurance premium.
- Continued to reduce the cost of workers' compensation claims.
- Returned injured Municipal workers to duty as soon as possible utilizing modified work policy to reduce cost.
- Continued reducing the cost of legal services by use of in-house attorney and cost control litigation program.
- Recovered twice the Risk Management operating budget by collection of subrogated tort damage claims for general government and the utilities.
- Continued to administer strong Municipal-wide safety program to reduce the cost of workers' compensation and tort liability claims and suits.
- Assisted all Municipal departments in administering and understanding Federal OSHA and Environmental unfunded mandates.

- Identify and minimize exposure to loss; manage workers' compensation and liability claims; administer insurance/self-insurance program.
- Maintain comprehensive property insurance program for all Municipal real and personal property at a reasonable insurance premium.
- Continue to reduce the cost of workers' compensation claims.
- Return injured Municipal workers to duty as soon as possible utilizing modified work policy to reduce cost.
- Continue reducing the cost of legal services by use of in-house attorney and cost control litigation program.
- Recover twice the Risk Management operating budget by collection of subrogated tort damage claims for general government and the utilities.
- Continue to administer strong Municipal-wide safety program to reduce the cost of workers' compensation and tort liability claims and suits.
- Assist all Municipal departments in administering and understanding Federal OSHA and Environmental unfunded mandates.
- Provide 3 seminars monthly in conjuction w/ the "Insights" 3 year plan.

DEPARTMENT: FINANCE DIVISION: RISK MANAGEMENT

PROGRAM: Risk Management RESOURCES:

KESU	JKCES:			REVI			REVI		1999		
	PERSONNEL:		FT 3	PT O	T 0	FT 3	PT O	T 0	FT 3	PT O	0
	PERSONAL SEF SUPPLIES OTHER SERVIO CAPITAL OUTI	ES	\$ 5,	870,	500	\$ 5	,711,	600	\$ 5	, 389,	350
	TOTAL DIRECT COST		\$6,	079,	580	\$ 5	,910,	200	\$ 5	,588,	930
-	MEASURES: Damage claims recovered (\$) Municipal contract reviewed Workers' compensat claims reduced General liability claims reduced Auto liability cla controlled	cion			000 625 400 195		,	000 625 400 225 120			000 525 454 238
	Safety meetings he Safety building in tions				40 35			45 40			45 40

75 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 3, 17, 18, 19, 30, 36

DEPARTMENT: FINANCE DIVISION: PROPERTY ASSESSMENT

PROGRAM: Property Appraisal

#### PURPOSE:

To assess all real property within the jurisdiction of the Municipality. To assess all filed personal and business property. To conduct audits of personal and business property and identify unreported items. To provide services to customers on appraisal related matters and records information.

#### 1998 PERFORMANCES:

- Assessed all taxable real property within the Municipality.
- Certified seven (7) real and personal/business property rolls.
- Completed reinventory on 9000 real property parcels.
- Reviewed and resolved property valuation protests.
- Reviewed and completed appeal responses to the Board of Equalization.
- Reviewed and completed administrative decisions on exemption requests for Senior Citizens/Disabled Veterans, educational, religious, charitable and farm deferment considerations.
- Assessed all discovered taxable business property in the Municipality.
- Maintained ownership and legal descriptions for property in the MOA.
- Completed uncoupling of 600 parcels to support GIS efforts.
- Completed discovery of approximately 10,000 taxable business properties.
- Completed transfer of 5000 property cards to electronic file by scanning.
- Populated electronic data file with 5000 photo images, 3000 sketches.
- Responded to approximately 150,000 inquiries for information on real and business properties.

- Assess all taxable real property within the Municipality.
- Certify seven (7) real and personal/business property rolls.
- Complete reinventory on 9000 real property parcels.
- Review and resolve property valuation protests.
- Review and complete appeal responses to the Board of Equalization.
- Review and complete administrative decisions on exemption requests for Senior Citizens/Disabled Veterans, educational, religious, charitable and farm deferment considerations.
- Assess all taxable business property in the Municipality.
- Maintain ownership and legal descriptions for property in the MOA.
- Complete uncoupling of remaining parcels to support GIS efforts.
- Complete transfer of 15000 property cards to electronic file by scanning.
- Populate electronic data file with 15000 photo images, 5000 sketches.
- Respond to approximately 150,000 inquiries for information on real and business properties.

DIVISION: PROPERTY ASSESSMENT DEPARTMENT: FINANCE PROGRAM: Property Appraisal

PERSONNEL:  PERSONNEL:  PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY  PROGRAM REVENUES:  Certify rolls (includes coordination and preparation) Process exemption  FT PT T FT PT T FT PT T FT PT T FT PT	BUDGET
SUPPLIES 32,210 32,740 37 OTHER SERVICES 207,060 326,290 299 CAPITAL OUTLAY 28,890 26,260  TOTAL DIRECT COST: \$ 3,294,430 \$ 3,463,590 \$ 3,380  PROGRAM REVENUES: \$ 125,760 \$ 127,040 \$ 126  WORK MEASURES: - Certify rolls (includes 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	г т
PROGRAM REVENUES: \$ 125,760 \$ 127,040 \$ 126  WORK MEASURES: - Certify rolls (includes 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	43,300 37,810 99,150 0
WORK MEASURES: - Certify rolls (includes 7 7 7 7 coordination and preparation) - Process exemption 15,600 18,300 16	30,260
- Certify rolls (includes 7 _ 7 coordination and preparation) - Process exemption 15,600 18,300 16	26,110
- Process exemption 15,600 18,300 16	7
requests (incl. Sr.	16,600
	2,460
ownership records/	39,801
Digitize records - Valuation of 20,000 25,500 33 personal/business	31,500
property returns - Revaluation of real 87,100 87,876 89 property (includes	39,801
admin processing)	71,550
- Business property 80 90 discovery program	100
<pre>(expressed as a %) - Add new commercial 279 318   construction to roll</pre>	120
(incl admin process) - Conduct onsite physical 9,617 9,617 9 reinventories and	9,675
digitize photo/sketch - Prepare appeals to the 4,425 4,425 7 Board of Equalization	7,275
(incl admin review) - Add residential new 729 1,200 1 construction/remodels	1,700
to assessment roll	3,400
erty appeals process - Business property 375 450	450
audit program - Business property 0 50 random sample audits	100

<sup>75</sup> SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 5, 14, 15, 16, 25, 26, 27, 42, 43, 44, 48, 53, 54, 55, 58, 64, 65, 66, 67, 68, 69, 72, 74, 75