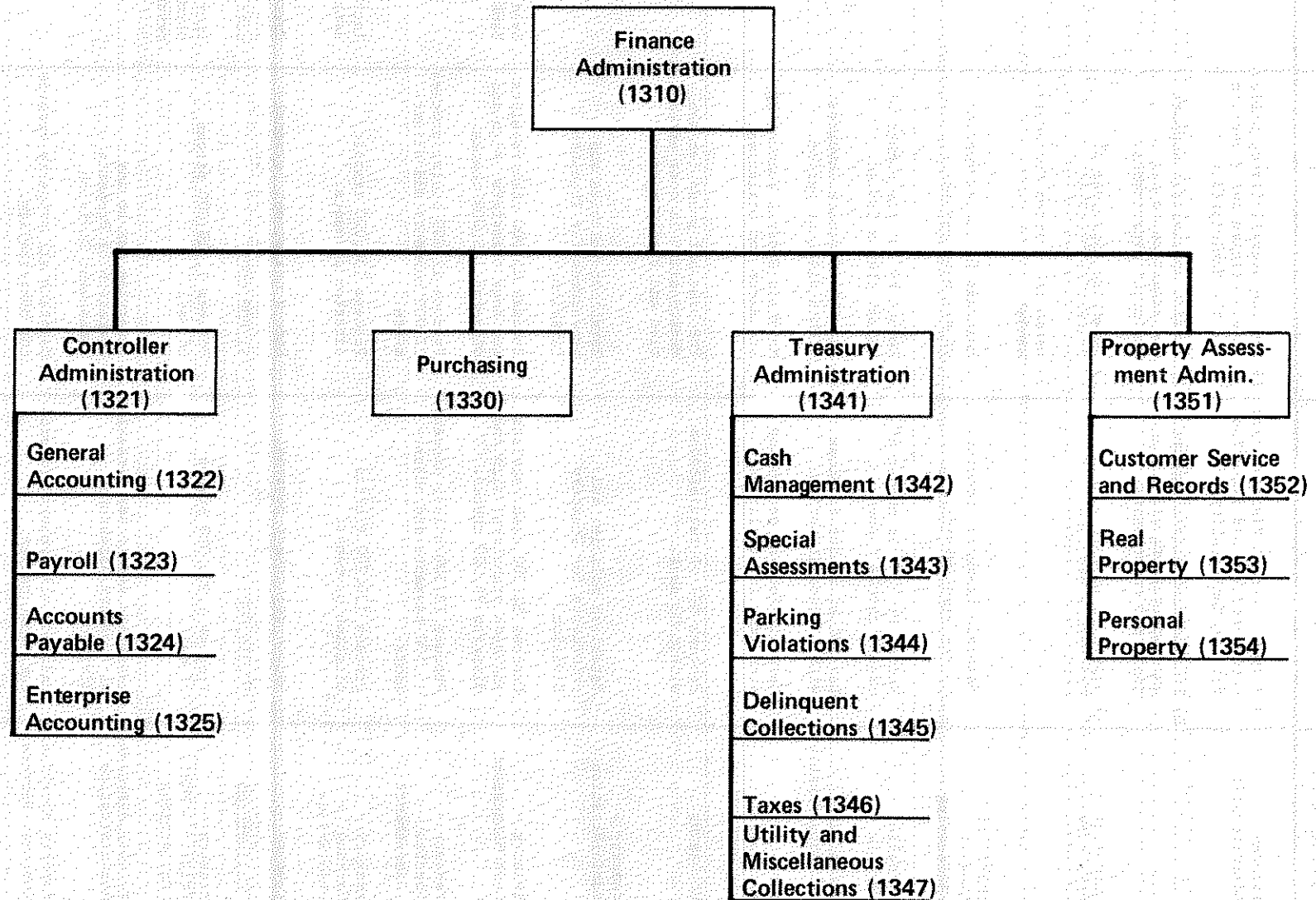


## ORGANIZATION CHART

### Finance Department



DEPT. Finance		MAJOR OBJECTIVES FOR 1978	MAJOR OBJECTIVES FOR 1979	MAJOR PROGRAM CHANGES FOR 1979
CODE	BUDGET UNIT			
1310	Finance-Administration	1) Provide overall fiscal policy interpretation and direction for the Municipality.  2) Provide specialized support and expertise to all Municipal departments.	1) Provide overall fiscal policy interpretation and direction for the Municipality.  2) Provide specialized support and expertise to all Municipal departments.	
1321	Controller - Administration	1) Supervise employees of Controller Division.	1) Supervise employees of Controller Division.  2) Establish written Procedures Manual.	
1322	Controller - General Accounting	Maintain financial records of all departments.	Maintain financial records of all departments.	
1323	Controller - Payroll	Reduce by 30% the number of manual checks issued.	Reduce by 30% the number of manual checks issued.	
1324	Controller - Accounts Payable	Pay 90% of vendor invoices within discount period.	Pay 90% of vendor invoices within discount period.	
1325	Controller - Enterprise Accounting	Maintain Federal accounting standards for utilities.	Maintain Federal accounting standards for utilities.	
1330	Purchasing	Process 80% of requisitions within 30 days.	Purchase all goods for the Municipality in cost effective and timely manner.	
1341	Treasury - Administration	Establish policies and procedures for Treasury Division.	Establish policies and procedures for Treasury Division.	
1342	Treasury - Cash Management	Process 52,000 cash receipts and bank transfers; sign and disperse 96,000 checks.	Process 45,000 cash receipts and bank transfers; sign and disperse 105,000 checks.	System reporting of daily bank balances.
1343	Treasury - Special Assessments	Produce 13,500 bills; process 15,000 payments and adjustments.	Produce 12,000 bills; process 22,000 payments and adjustments.	
1344	Treasury - Parking Violations	Process 120,000 traffic citation payments.	Process 130,000 traffic citation payments.	Increase delinquent notices sent and summons issued.
1345	Treasury - Delinquent Collections	Reduce delinquent personal property tax receivable by \$2,314,000.	Reduce delinquent personal property tax receivable by \$1,800,000.	Increase phone contacts and mailing of delinquent notices.
1347	Treasury - Utility & Misc. Collections	Process 1,300,000 pieces of mail.	Process 1,310,000 pieces of mail.	Increase in amount of payments processed and revenues deposited daily.
1351	Property Appraisal-Administration	Supervise day to day operation of Property Assessment Division.	Supervise day to day operation of Property Assessment Division.	
1352	Property Appraisal-Customer Service	Maintain all property records for Municipality.	Maintain all property records for Municipality.	
1353	Property Appraisal-Real Property	Reappraise 20,000 parcels of real estate; review remaining 40,000 parcels in areas not under appraisal.	Complete reappraisal of entire 60,000 parcels within the Municipality.	



DEPT. Finance		MAJOR OBJECTIVES FOR 1978	MAJOR OBJECTIVES FOR 1979	MAJOR PROGRAM CHANGES FOR 1979
CODE	BUDGET UNIT			
1354	Property Appraisal- Personal Property	1) Process 6,000 business personal property filings.  2) Perform 150 field audits on business personal property.	1) Process 7,000 business personal property filings.  2) Perform 200 field audits on business personal property.	

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DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.
Finance	1300	Administration	1310		

OBJECTIVES	DESCRIPTION	PERFORMANCE INDICATORS				1978	1979
		Work load	Efficiency	Effectiveness			
(1) Provide overall fiscal policy interpretation and direction for the Municipality.	Timely and accurate response			X			
(2) Supervise and provide direction to the employees of the Finance Department.	Quality performance in providing service			X			
(3) Provide specialized support and expertise to the operating Divisions of the Finance Department and to other Municipal Departments.	Timely and accurate response			X			
(4) Provide direction and policy guidance during the annual audit of the Municipal financial records.	Completion of financial audit by March 31			X			

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

The successful operation of any Municipality requires a strong and well managed financial organization capable of providing immediate and quality response.

## CHANGES FROM CURRENT OPERATIONS:

None.

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

- |  |   |
|--|---|
| (1) Fiscal Policy Interpretation                     | <ul style="list-style-type: none"> <li>- Fiscal assistance to Mayor</li> <li>- Definition of Municipal fiscal policies</li> <li>- Compliance with appropriate fiscal ordinances</li> </ul>                    |
| (2) Supervision of Finance Department                | <ul style="list-style-type: none"> <li>- Establish Departmental procedures</li> <li>- Coordinate development of Divisional procedures manuals</li> <li>- Monitor Divisional work plans and budgets</li> </ul> |
| (3) Specialized support to all Municipal Departments | <ul style="list-style-type: none"> <li>- Coordination of Revenue and General Obligation Bond sales</li> <li>- Coordination between Data Processing and operating Divisions</li> </ul>                         |
| (4) Direction and guidance during annual audit       | <ul style="list-style-type: none"> <li>- Establish overall procedures</li> <li>- Monitor adherence to audit schedule</li> <li>- Evaluate performance upon completion</li> </ul>                               |



DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.			
Finance	1300	Controller	1320	Administration	1321			
OBJECTIVES			PERFORMANCE INDICATORS					
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
1) Establish written Policy and Procedures Manual.  2) Submit 1978 Annual Financial Report for the Municipality by March 31, 1979.  3) Furnish required monthly and special financial reports.  4) Supervise Controller Division objectives.			Number of Accounting functions	X			15	15
			Number of functions documented			X	12	15
			Percent of functions documented			X	80.0	100.0
			Target date		X		4/15/78	3/31/79
			Number of reports	X			250	250
			Number of reports on time			X	250	250
			Percent of reports on time			X	100.0	100.0
			Establish objectives/plans	X			To be	To be
			Completed objectives/plans			X	Determined	Determined
			Percent completion			X	85.0	90.0

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

- 1) No current manual.
- 2) As required by the Municipal Charter.
- 3) As required by users of reports.
- 4) Properly serve all Departments.

**CHANGES FROM CURRENT OPERATIONS:**

- 1) Increased emphasis on documenting accounting policies/procedures for Division.
- 2) Have not met date established by Charter.
- 3) None.
- 4) None.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

- 1) Establish policy and procedures manual.
  - Review job description/duties
  - Provide for monthly staff meeting
  - Review employees' suggestions
  - Enlist departmental aid
  - Subscribe to management periodicals
- 2) Submit 1978 Annual Financial Report by March 31, 1979
  - Set monthly deadlines for data input
  - Prepare year-end closing planning document
  - Maintain full staff during audit period
  - Monitor sections' work progress
- 3) Complete monthly and other required financial reports by deadlines.
  - Establish sectional responsibility
  - Establish requirements
  - Set deadlines for report completion.
  - Review completed reports
  - Distribute reports
- 4) Supervise Controller Division objectives.
  - Establish work plans
  - Schedule and review completed work
  - Review objectives



DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.				
Finance	1300	Controller	1320	General Accounting	1322				
OBJECTIVES			PERFORMANCE INDICATORS						
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979	
1) Maintain and update UFMS Users Manual.			Number of changes	X			As Required	As Required	
			Number of manual updates	X			1	2	
2) Distribute monthly financial report within ten working days following accounting period.			Number of reports	X			1,200	1,200	
			Reports meeting deadline			X	1,200	1,200	
			Percent of success			X	100.0	100.0	
3) Maintain financial records for all departments.			Generate a review document	X			56,000	60,000	
			Number of reports	X			1,200	1,200	
			Number of accurate reports			X	1,200	1,200	
			Percent of success			X	100.0	100.0	
4) Complete assigned reports and audit schedules when required.			Number of reports	X			400	400	
			Number of reports meeting deadline				X	400	400
			Percent of success				X	100.0	100.0

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

- 1) Manual presently needs updating in order to train new users and provide for accurate data.
- 2) Requirement of management - financial reports need to be timely to be of the most help in running an organization.
- 3) Section responsibility.
- 4) Section responsibility.

**CHANGES FROM CURRENT OPERATIONS:**

- 1) Currently needs updating.
- 2) No set schedule.
- 3) None.
- 4) None.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

- 1) Maintain and update UFMS Users Manual
  - Establish a systematic method communicating needs to FIS control unit
  - Evaluate staff time needed to maintain manual
  - Establish update format and maintain
  - Maintain a distribution list for manuals
- 2) Distribute monthly financial reports
  - Establish consistent internal deadlines
  - Schedule data processing usage
  - Establish work flow chart with expected performance dates
  - Coordinate physical handling and distribution of reports
  - Establish internal log to measure performance
- 3) Maintain financial records of all departments on a current basis
  - Meet month-end input deadlines to subsystems
  - Review financial records monthly
  - Reconcile and analyze accounts monthly
- 4) Complete assigned reports and audit schedules as required
  - Each unit will maintain work schedules
  - Assign tasks to units
  - Schedule required completion dates
  - Review and finalize reports and audit schedules



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DEPT. Finance	Unit No. 1300	DIV. Controller	Unit No. 1320	SEC. General Accounting	Unit No. 1322
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OBJECTIVES	DESCRIPTION	PERFORMANCE INDICATORS			1978	1979
		Work-load	Efficiency	Effectiveness		
5) Establish systematic training sessions for personnel.	Number of current training sessions	X			0	2
	Number of proposed sessions	X	X		2	4
	Percent increase		X		100.0	100.0
6) Restructure the section to greater efficiency and effectiveness	Volume of documents	X			56,000	60,000
	Personnel involved		X		18	18
	Volume + personnel			X	3,111	3,333

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

- Rapidly advancing technology and sophistication of accounting system.
- Increasing growth of accounting volume.

**CHANGES FROM CURRENT OPERATIONS:**

- From informal on-the-job training to more formalized and planned training sessions for personnel.
- Revised job duties and work flow.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

- Establish systematic training sessions for personnel
  - Provide for in-house training sessions
  - Provide for formal education for key personnel
  - Establish periodic training session for departmental personnel
  - Subscribe to publications
- Restructure General Accounting Section to greater efficiency and effectiveness
  - Provide for input from Section personnel
  - Utilize information gathered from other sources
  - Prepare a planning document
  - Schedule reorganization steps
  - Prepare job descriptions

DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.
Finance	1300	Controller	1320	Payroll	1323

OBJECTIVES	DESCRIPTION	PERFORMANCE INDICATORS			1978	1979
		Work-load	Efficiency	Effectiveness		
1) Issue payroll checks on payroll dates.	Number of payroll dates Number of payrolls meeting dates Percent of success	X			26 26 100.0	26 26 100.0
2) Reduce cancelled or voided payroll checks.	Number of checks issued Number of voided/cancelled Percent of voided/cancelled					
3) Reduce manual checks issued.	Number of checks issued per check per check x number of checks	X	X		672 \$25 \$16,800	470 \$25 \$11,750
4) Maintain and update new payroll system.	Volume of checks Number of personnel Volume ÷ by number of personnel	X	X	X	82,000 5 16,400	91,000 6 15,167

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

- 1) Maintain good employer/employee relations.
- 2) Increase efficiency for cost effectiveness.
- 3) Increase efficiency for cost effectiveness.
- 4) To preclude possible major payroll errors.

**CHANGES FROM CURRENT OPERATIONS:**

- 1) None.
- 2) On-going attempt to improve operating efficiency.
- 3) On-going attempt to improve operating efficiency.
- 4) New payroll subsystem.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

- 1) Issue payroll checks on payroll dates
  - Maintain payroll input deadlines
  - Disseminate payroll information
  - Provide for back-up system/personnel
- 2) Reduce cancelled/voided checks.
  - Maintain payroll users manual
  - Establish quarterly training class
- 3) Reduce manual checks issued.
  - Review departmental payroll clerks' work
  - Implementation of payroll users manual
  - Maintain communications
  - Review problem areas and potential problems
- 4) Maintain payroll subsystem.
  - Monitor output
  - Establish a listing of proposed changes/recommendations
  - Measure workload versus output of system
  - Maintain payroll users procedures manual for section



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Work Program Statement For 1979

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DEPT.	Unit No.	DIV.	Work Program Statement For 1979			Page	35
Finance	1300	Controller	Unit No.	SEC.	Accounts Payable	Unit No.	1324
			PERFORMANCE INDICATORS				
OBJECTIVES			DESCRIPTION	Work-load	Efficiency	Effectiveness	
							1978
							1979
1) Prompt and correct payment of Municipality charges.			Number of vouchers processed	X			60,000
			Number of exceptions		X		600
			Percent of exceptions			X	1.0
2) Take advantage of authorized discounts in 95% of cases allowed.			Number of vouchers processed (Discounts allowed)	X			6,000
			Number of discounts taken			X	5,400
			Percent of discounts taken			X	90.0
3) Pay 90% of invoices by due date.			Number of vouchers processed	X			60,000
			Number of vouchers paid by due date			X	54,000
			Percent of vouchers paid by due date			X	90.0

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

- 1) To insure proper distribution of costs.
- 2) To reduce departmental costs.
- 3) To insure good relationship with community and vendors.  
Assure Purchasing Division dealing with satisfied vendors.

## CHANGES FROM CURRENT OPERATIONS:

- 1) None.
- 2) None.
- 3) None.

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

- 1) Prompt and correct payment of invoices.
  - Prepare accounts payable users manual
  - Establish quarterly training session
  - Review current procedures/implement changes for greater accuracy and efficiency
  - Obtain section input for problem solving
- 2) Take allowable discounts.
  - Prioritize invoice payment of those allowing discounts.
- 3) Pay invoices by due date.
  - Review invoices, receiving reports, voucher requests and act on exceptions
  - Submit vouchers, receiving reports, invoices into accounts payable subsystem
  - Educate departments to submit receiving reports promptly on receipt of item



DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.
Finance	1300	Controller	1320	Enterprise Accounting	1325
PERFORMANCE INDICATORS					
OBJECTIVES	DESCRIPTION			1978	1979
1) Maintain Alaska Public Utilities Commission, Federal Power Commission and Federal Communications Commission accounting standards.	Number of audit exceptions			0	0
2) Coordinate accounting responsibilities with involved enterprises.	Number of journal entries processed			1,500	750
	Number of work orders processed			600	750
	Number of personnel involved			4	4
3) Prepare special reports for utilities and enterprises as required.	Number of reports			50	50
	Number of reports meeting deadline			50	50
	Percent of success			100.0	100.0

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

- 1) Per Commission rules and regulations.
- 2) To facilitate handling of accounting transactions.  
To avoid duplication and prevent neglected input.
- 3) To furnish management with information for decision making and control purposes.

## CHANGES FROM CURRENT OPERATIONS:

- 1) None.
- 2) Emphasis on utilities to increase their responsibility area in accounting matters.
- 3) None.

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1) Maintain Alaska Public Utilities Commission, Federal Power Commission and Federal Communications Commission standards for utility accounting.</li> <li>2) The Enterprise Accounting Section will coordinate responsibilities with Utility/Enterprise Accounting personnel.</li> <li>3) Prepare special reports for utilities and enterprises as required.</li> </ol> | <ul style="list-style-type: none"> <li>- Subscribe to pertinent journals, newsletters, periodicals</li> <li>- Provide for some formal education opportunity (meeting/class)</li> <li>- Establish quarterly meeting with Enterprise/Utility accounting representatives and section accountants</li> <li>- Establish formal in-house session if needed</li> <li>- Establish accounting procedures</li> <li>- Establish input document deadlines to subsystem</li> <li>- Review reports requested by Enterprise</li> <li>- Coordinate year-end closing/audit</li> <li>- Problem solving - day-to-day activities</li> <li>- Maintain work schedule</li> <li>- Assignment of tasks</li> <li>- Review and finalize reports</li> <li>- Schedule required completion date</li> <li>- Establish reports continuity</li> </ul> |
|--|--|



DEPT. Finance	Unit No. 1300	DIV. Purchasing	Unit No. 1330	SEC.	Unit No.
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OBJECTIVES	DESCRIPTION	PERFORMANCE INDICATORS				1978	1979
		Work load	Efficiency	Effectiveness			
NONE SUBMITTED.							

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

**CHANGES FROM CURRENT OPERATIONS:**

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.			
Finance	1300	Treasury	1340	Administration	1341			
OBJECTIVES			PERFORMANCE INDICATORS					
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
Establish policies and monitor procedures of six sections.			Timely and accurate reporting of revenues collected and monies disbursed			X		
			Maximization of interest yield on investments		X			

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

The large volume of funds and transactions processed by the Treasury Division with minimum manpower requires a strong administration to provide leadership and guidance.

## CHANGES FROM CURRENT OPERATIONS:

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

Objective

Monitor activities of six sections

Tasks

- \*Monitor cash flow data
- \*Invest idle funds
- \*Cross-train employees
- \*Provide custodianship for all money due the Municipality



DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.
Finance	1300	Treasury	1340	Cash Management	1342
PERFORMANCE INDICATORS					
OBJECTIVES	DESCRIPTION			1978	1979
1. *Process 45,000 cash receipts and bank transfers	Number of cash receipts processed	X		52,000	45,000
	Man-hours required		X	2,990	4,326
	Cost per unit		X	45.8¢	84.3¢
2. Sign and disperse 105,000 checks	Number of checks dispersed	X		96,000	105,000
	Man-hours required		X	3,250	1,914
	Cost per unit		X	27.0¢	16.2¢

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

The normal growth pattern of Municipal services to the public will, in turn, result in an increase of cash received and disbursements made. A reduction of man-hours in processing receipts can be attained by automation of the UFMS system.

The major demand factors considered for proper control of revenues received and accurate disbursement of checks are (1) prompt processing of revenues received, and (2) accurate disbursement of checks released with emphasis on security. The resultant benefits would be (1) money available more readily for Municipal use, and (2) prompt payment to vendors.

Cash receipts received by this section will approximate 175 per day. Checks dispersed will approximate 400 per day.

\*Cash receipt processing estimate for 1979 is less based upon current activity monitoring.

**CHANGES FROM CURRENT OPERATIONS:**

The management of cash has been improved by the automation of the UFMS system.

Process more cash receipts daily  
Decrease time spent on dispersing checks  
Cross-train three personnel

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**Objectives

1. Process 45,000 cash receipts

2. Disperse 105,000 checks

Tasks

\*Verify cash receipts for proper accounting  
\*Balance cash receipts daily through cash register  
\*Batch receipts and input each one through computer

\*Sign each check  
\*Maintain control list  
\*Disperse checks through mail and by pickup

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DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.			
Finance	1300	Treasury	1340	Special Assessments	1343			
			PERFORMANCE INDICATORS					
OBJECTIVES	DESCRIPTION			Work-load	Efficiency	Effectiveness	1978	1979
1. Billing of special assessments	Number of bills produced			X			13,500	12,000
	Unit cost to bill				X		4.56	3.01
	Percent of accounts billed					X	100%	100%
2. Collection of special assessments	Number of payments and adjustments processed			X			15,000	22,000
	Unit cost to collect and adjust				X		3.75	3.28
	Percent of accounts collected					X	99.4%	99.6%
3. Research of account records for lending institutions	Number of researches completed			X				3,000
	Unit cost to research account				X			4.01

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

The Special Assessment Receivable has shown an increase due to the formation of many new districts.

System	Year	Amount
GAAB & City	1975	8.7 Million
GAAB & City	1976	9.3 Million
GAAB & City	1977	13.5 Million
Municipality	1978	11.5 Million (Estimate)

## CHANGES FROM CURRENT OPERATIONS:

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

Objectives	Tasks
1. Billing	*Input new account setups *Send out bills *Hire and train personnel *Receive calls on assessments from public and title companies
2. Collections	*Process payments *Process adjustments *Foreclosure action
3. Research of account records	*Provide information on assessments to public and title companies



DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.			
Finance	1300	Treasury	1340	Parking Violations	1344			
OBJECTIVES			PERFORMANCE INDICATORS					
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
Maintain control of receivable by processing 130,000 traffic citation payments			Number of accounts	X			120,000	130,000
			Man-hours cost in dollars		X		75,538	81,622
			Man-hours cost per unit			X	62.9¢	62.8¢

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

Traffic citations issued in 1979 will total 140,000 which is higher than previous years. In order to maintain this receivable, the amount collected will rise in proportion.

<u>Year</u>	<u>Citations Issued</u>	<u>Payments Processed</u>
1978	140,000	120,000
1979	160,000	130,000

A resultant benefit is the reduction of the delinquent citation receivable providing Treasury with revenues from the prompt collection of accounts.

**CHANGES FROM CURRENT OPERATIONS:**

The management of the Parking Violations Section's maintenance of the delinquent receivable will be improved by an increase of delinquent notices sent and summons issued.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**Objectives

Maintain traffic citation receivable

Tasks

- \*Send 35,000 delinquent notices
- \*Process and balance payments received daily
- \*Batch process payments for input to Data Processing
- \*Issue summons

DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.
Finance	1300	Treasury	1340	Delinquent Collections	1345
PERFORMANCE INDICATORS					
OBJECTIVES	DESCRIPTION			1978	1979
		Work load	Efficiency	Effectiveness	
1. Collection of 2,000,000 of Delinquent Personal Property Taxes	Accounts referred to Delinquent Collections	X			3,305,000 2,780,000
	Reduction to Delinquent Personal Property Tax Receivable		X		2,000,000 2,000,000
	Percentage collected			X	61% 72%
2. Collection of 300,000 of Delinquent Ambulance Receivable	Accounts referred to Delinquent Collections	X			385,000
	Reduction to Ambulance Receivable		X		300,000
	Percentage			X	78%
3. Collection of 1,012,000 - NSF checks	NSF checks referred for processing	X			1,150,000
	Collection of NSF checks		X		1,012,000
	Percentage collected			X	88%
4. Collection of 84,900 - Delinquent Hotel-Motel Tax	Delinquent Hotel-Motel Tax referred	X			85,000
	Collection of Hotel-Motel Tax		X		84,900
	Percentage collected			X	99%
5. Collection of 800,000 - Bills for Collection	Amount referred to Delinquent Collections	X			1,274,000
	Reduction to Bills for Collection Receivable		X		800,000
	Percentage collected			X	63%

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

One of the main demand factors in the collection of delinquent accounts is the need for prompt follow-up. Continued growth in 1979 will increase the delinquent receivables. This must be collected to help maintain the overall budget within the Municipality.

**CHANGES FROM CURRENT OPERATIONS:**

The collection of delinquent account receivables will be accomplished by a concentrated effort of prompt follow-up of delinquent accounts.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**ObjectivesTasks

1. Collection of 2,000,000 - Delinquent Personal Property Taxes
2. Collection of 300,000 - Ambulance Receivable
3. Collection of 1,012,000 - NSF checks
4. Collection of 84,900 - Delinquent Hotel-Motel Tax
5. Collection of 800,000 - Bills for Collection

- \*Reassign work loads
- \*Cross-training
- \*Send out 69,000 collection letters
- \*Process 12,500 returned bills
- \*Handle 25,850 telephone calls
- \*Process 12,580 payments



DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.			
Finance	1300	Treasury	1340	Taxes	1346			
OBJECTIVES			PERFORMANCE INDICATORS					
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
1. Billing			Number of bills prepared	X			95,000	98,000
			Unit to bill.		X		1.18	1.63
			Percent of accounts billed			X	100%	100%
2. Tax collections			Number of payments and adjustments processed	X			97,000	136,000
			Unit to collect and adjust.		X		2.17	2.94
			Percent of Real Property Taxes collected			X	99.5%	99.5%
			Percent of Personal Property Taxes collected			X	75%	75%

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

The major demand factor considered when planning tax billing and collection is that tax revenue has increased in recent years.

Year	Revenue Collected
1974	40 Million
1975	49 Million
1976	64 Million
1977	70 Million
1978	70 Million (Projected)
1979	72 Million (Projected)

**CHANGES FROM CURRENT OPERATIONS:****SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

Objectives	Tasks
1. Billing	*Set up annual billing program *Produce and send tax bills *Hire and train personnel *Receive calls on tax billing from public and mortgage companies
2. Collection	*Process payments *Process adjustments *Foreclosure action *Provide tax information to public and mortgage companies

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DEPT.	Unit No.	DIV.	Unit No.	SEC.	Unit No.			
Finance	1300	Treasury	1340	Utility & Misc. Collections	1347			
OBJECTIVES			PERFORMANCE INDICATORS					
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
Process 1,310,000 pieces of mail totalling \$92,000,000			Number processed and balanced	X			1,300,000	1,310,000
			Number of hours required		X		14,560	14,560
			Percent of payments processed			X	100%	100%

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

The growth of the population in Anchorage will increase, which will result in an increase in the amount of people billed for utility services.

Year	Payments Received by Mail	Dollar Amount Processed
1978	1,300,000	89,000,000
1979	1,310,000	92,000,000

The major demand factor is the daily processing of the utility payments. The resultant benefit is the expedient deposit of revenues received. Daily processed mail payments will average 5,000 pieces per day.

## CHANGES FROM CURRENT OPERATIONS:

There will be an increase in amount of payments processed and revenues deposited daily.

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

Objective	Task
Process, daily, all utility mail received	*Batch process all payments and stubs *Collect and batch payments at Seventh and G *Cross-train all cashiers



DEPT. Finance	Unit No. 1300	DIV. Property Assessment	Unit No. 1350	SEC. Administration	Unit No. 1351				
OBJECTIVES			PERFORMANCE INDICATORS						
			DESCRIPTION	Work- load	Effi- ciency	Effec- tiveness	1978	1979	
To administer the Property Appraisal function in an effort to obtain utmost production from existing staff.			Control day to day operations of the Property Appraisal function so that it flows smoothly.	X				6240 hrs.	6264 hrs.
						X	A more equitable assessment roll than in 1977.	A more equitable assessment roll than in 1978.	

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

Without the Administrative function, the office would have no leadership and equity of appraisals would suffer.

**CHANGES FROM CURRENT OPERATIONS:**

In 1979 we will be completing the first annual re-appraisal of all of the property in the Municipality for the first time. A 200% increase in work load.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

To continue carrying out the Administrative function as in the past and to make an effort to improve the Property Appraisal function.



## MUNICIPALITY OF ANCHORAGE

## Work Program Statement For 1979

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DEPT.	Unit No.	DIV.	Assessment	Unit No.	SEC.	Unit No.
Finance	1300	Property		1350	Customer Service & Records	1352
PERFORMANCE INDICATORS						
OBJECTIVES	DESCRIPTION			1978		
				Work-load	Efficiency	Effectiveness
To provide immediate service to customers at the front counter and on the telephone	Provide immediate polite service in making information available at the counter and over the telephone. Answer all questions we can and find answers to those questions concerning other functions of the Municipality.			X	X	X
To furnish all necessary assistance to both real and personal property appraisers so that they can efficiently complete their assigned tasks.	Produce new records and provide access to existing records requested by appraisers.			X	X	X
To balance and adjust assessment rolls prior to certification.	Must maintain a constant audit of Assessment Rolls so that they are in balance with the treasures receivables prior to tax billing.			X	X	X
To enter all required data through telecommunications system to central processing unit	On a daily basis, all pertinent data to be entered through Data Processing terminals within the office to the central computer.			X	X	X

## EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:

Information and records are the heart of the Assessor's Office. Without Customer Service and Records maintenance the office would cease to function.

## CHANGES FROM CURRENT OPERATIONS:

Datat is now entered directly from our office to the computer. The error rate is far less than when we used a key punch system, because we are more familiar with the information to be entered.

## SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:

Each person with Customer Service and Records section is assigned a particular job function. The assignment is made with due regard to the employee's aptitudes. Employees will also be cross trained so that they can handle most of the Customer Service and Record's functions if necessary.



DEPT. Finance	Unit No. 1300	DIV. Property Assessment	Unit No. 1350	SEC. Real Property	Unit No. 1353			
OBJECTIVES			PERFORMANCE INDICATORS					
			DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
Complete reappraisal of the entire Municipality consisting of about 60,000 parcels in accordance with Assembly resolution.			Complete a market value reappraisal of all 60,00 parcels of real estate in accordance with Alaska Statute 29.53.060 and accepted appraisal practice.	X	X		19,000 hrs. 1.4 hr per appraisal	60,000 par. 56,300 hr. 1.07 appraisal hour
			Equalize the 1978 Assessment roll before the Board of Equalization and Certify same in April 1979.	Prepare cases for the Board of Equalization that could not be resolved to the taxpayer's satisfaction; attend the hearings to defend property values.	X	X		3650 hours \$370 per case

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

Alaska State Statute, 29,53.095, requires property to be reappraised at its full and true value in the shortest time possible.

**CHANGES FROM CURRENT OPERATIONS:**

In 1978 only 19,500 parcels were reappraised or 1/3 of Municipal properties. In 1979 we will be working on the reappraisal of the entire Municipality or 60,000 parcels.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

1. Real property appraisers will spend from January through December reappraising all properties using mass appraisal techniques in conjunction with methods approved by the International Association of Assessing Officers.
2. From February through April, all appeals to the Board of Equalization will be reviewed, adjusted or prepared for the Board hearings.
3. After assessment roll is equalized, it will be certified.



DEPT. Finance	Unit No. 1300	DIV. Property Assessment	Unit No. 1350	SEC. Personal Property	Unit No. 1354		
OBJECTIVES		PERFORMANCE INDICATORS					
		DESCRIPTION	Work-load	Efficiency	Effectiveness	1978	1979
1. Completely process all individual personal property returns received so that a personal property roll may be certified by June 20th.		Assign values and total all accounts.	X	X		2160 hours 11 accounts per hour	1000 hours 11 accounts per hour
2. Process 7,000 business personal property filings so that a business personal property roll may be equalized and certified by June 20th.		Assign values to all items on business filings and total same	X	X		1250 acc. 4.8 accts. per hour	2410 hours 3 accounts per hour
3. Perform 200 field audits on business personal property accounts.		Contact selected business accounts and complete full field audits.	X	X		1250 hours 8 hours per audit	13 hours per audit
4. Prepare supplemental business and personal property rolls.		Research and assign values to approximately 2500 business personal property accounts and 3000 individual personal property accounts	X	X		1250 hours 2 hours per account	1250 hours 4.4 accounts per hour
5. Perform area wide canvass of all businesses in the area. Canvass mobile home courts and airports.		Canvass area to determine new business accounts. Inventory all mobile home courts spaces and aircraft in the Municipality.	X			1330 hours	1330 hours
6. Equalize all assessment rolls .		Discuss value problems with tax-payers and prepare unresolved cases for 3 Board of Equalization. Defend cases before Boards.	X			1250 hours	1250 hours

**EVIDENCE DEMONSTRATING THE NEED FOR THIS LEVEL OF SERVICE:**

- 1 and 2. AO No. 220-76, Code of Ordinances 12.10.010 and 12.10.060 provide for the assessment of personal property at its full and true value as of January 1 of the assessment year.
- 3 and 4. AO No. 220-76 and 12.10.040 provide that the Assessor is not bound to accept a return as correct. He may make an independent investigation of property upon which no return has been filed. In either case, the Assessor may make his own valuation of the taxable property.
5. It is necessary to have current information on ownership and existence of taxable property.
6. Code of Ordinances, Chapter 12, provide for Board of Equalization necessity and conduct.

**CHANGES FROM CURRENT OPERATIONS:**

Increase in audit of business personal property.

**SUMMARY OF PLAN FOR ACCOMPLISHING OBJECTIVES:**

1. January through April-value personal property, using standard valuation guide lines and values of property determined by market studies.
2. March through May-value business personal property, using accounting procedures and depreciation guide lines.
3. Equalize tax rolls in June. Prepare cases for Board of Equalization and defend values before the Board.
4. Review 8,000 accounts to determine need for auditing. Audit time is June through December.
5. August through September-review internal records of 14,000 accounts and State Business License List of 13,000 accounts to determine need for placing involuntary assessments on non-reporting business.
6. June through August-canvass and review 5,500 mobile home court spaces to note changes in units and changes in ownership to determine need for preparing involuntary filings on unreported mobile homes. January, April, July, and October canvass 2000 aircraft in the Municipality to determine need to prepare involuntary filings on unreported aircraft. December canvass entire Municipality for all business for purpose of determining new businesses and update internal records of 14,000 active business accounts.