
Division of Treasury
Department of Finance
Anchorage: Performance. Value. Results.

Purpose

Maximize realization of the Municipality's primary revenue sources.

Direct Services

- Bill and collect all types of taxes (property taxes and program taxes)
- Audit and analyze major City revenues and regularly report on realization status
- Audit, input and process all City cash receipts
- Efficiently and timely process utility and municipal tax payments
- Pursue all types of delinquent collections on behalf of City departments, most particularly the Anchorage Police Department
- Manage all major municipal receivables and administer various collection related contracts with external service providers
- Equitably enforce various Municipal Tax Code chapters and update periodically as needed
- Promote high level of internal controls, print and distribute all municipal checks and safeguard daily deposits and other similar nature assets through implementation and periodic updating of various Policies & Procedures and municipal wide training
- Act as fiduciary in managing MOA Trust Fund

Accomplishment Goals

- Enforce and increase collections of all valid taxes and delinquent fines and fees owed to the Municipality.
- Provide enhanced service to the general public and business community and increase growth in e-commerce (i.e., information sharing and monetary transactions) through increased public use of the Municipal website and other means.
- Promote and improve timely posting and analysis of municipal revenues.

Performance Measures

Progress in achieving goals shall be measured by:

Measure #1: Treasury - Direct Revenues Collected vs. Cost (updated as of Sept 2018)

Efficiency Measure (budgeted cost): Since 2010, Treasury's direct cost budget has increased \$77K (+2.4%)

Effectiveness Measure (budgeted revenue): Since 2010 Treasury's direct annual revenue collection total has increased \$94.5M (+17.5%)

Treasury Function/Group	millions of dollars		Calculated multiple (revenue-to-cost ratio)
	2017 Revenues Budgeted	2017 Budgeted Direct Costs	
Prop. tax revenues *	\$556.83	\$0.85	653X
Program tax revenues	\$67.34	\$0.85	79X
Delinq. crim./civil fines & fees	\$4.63	\$0.62	7X
MOA Trust Fund contribution	\$6.10	\$0.76	8X
Total	\$634.89	\$3.08	206X

* Revenues include PILT, penalty & interest, foreclosure cost recovery and aircraft registration fees; Costs include a one-third allocation of remittance processing direct costs as well as delinquent personal property collections.

NOTE: In addition to the data in the above table, Treasury's budget further invests \$0.92M to provide indirect support of over \$701M of general government 100 fund operating revenues associated with centralized cash receipt audit/input. Treasury further supports remittance processing for municipal utilities, management of departmental (and municipal utility) misc. accounts receivable and city-wide revenue analysis and reporting performed on recurring cycle.

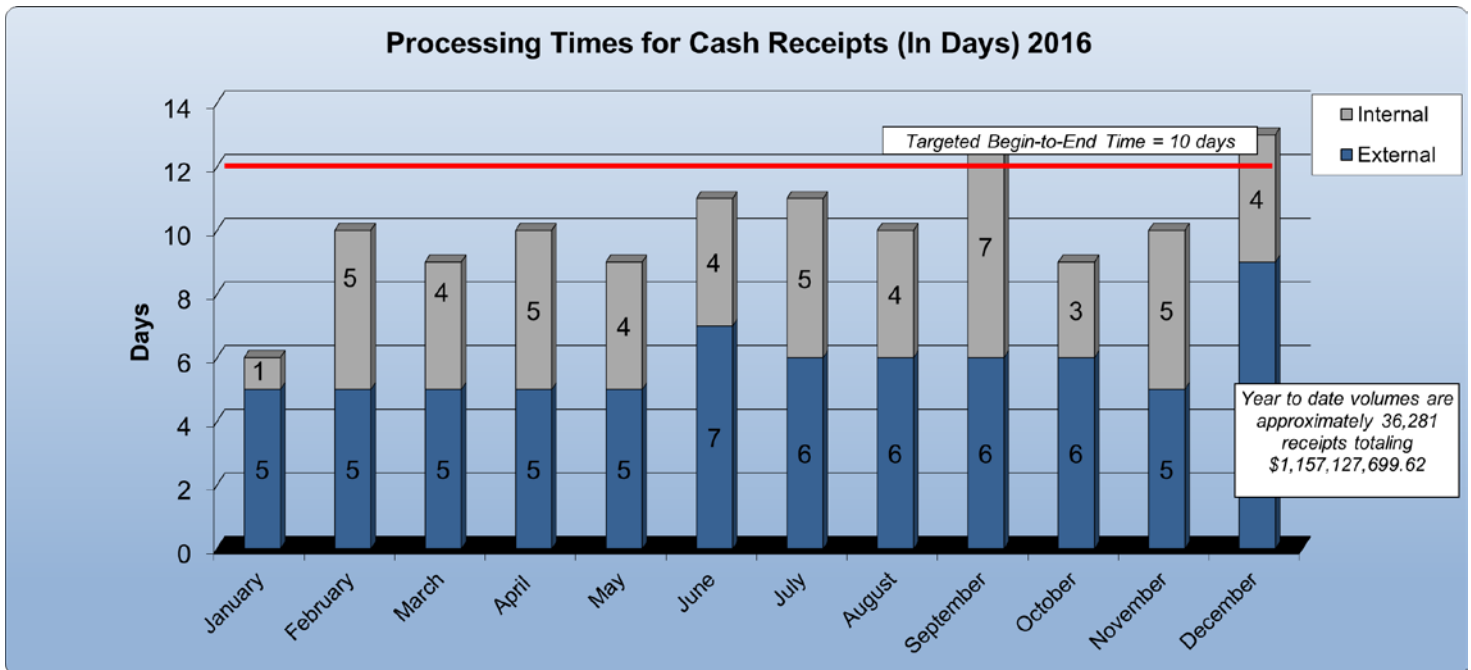
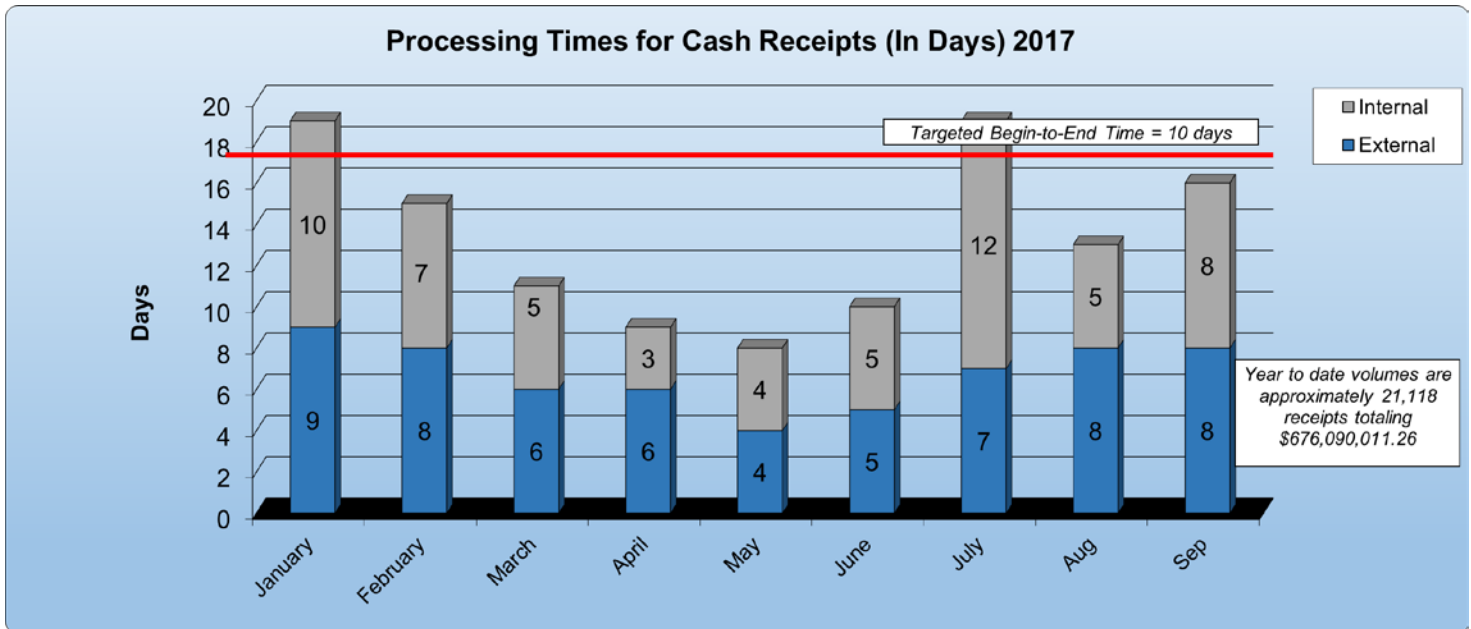
Measure #2: Tax website and e-commerce made available to public, local businesses and 3rd party servicers (e.g., property taxpayers, mortgage/title cos., lodging industry, etc.)

Treasury Tax Performance Statistics

Measurement	2014	2015	2016	2017	Comments
Tax web site and e-commerce					
# of in-coming calls	6,403	6,505	6,576	6,747	personnel count of 4
Average wait time	<1	<1	<1	1	Reported in minutes
# of website hits	1,387,256	1,396,188	1,987,455	1,579,594	Includes Property Taxes and CAMA
# of credit card payments (via phone/web and in-person)	3,060	3,171	3,232	3,712	
# of e-check payments	1,960	2,015	2,108	2,567	
Total # of credit card e-check payments	5,020	5,186	5,340	6,279	
The full value of these statistics require presenting a complete annual cycle. Annual data will be compiled and reported no later than the end of the 1st quarter following each calendar year.					
Percentage change in # of web hits since year 2010				23%	
Percentage change in volume of e-commerce payments since year 2010				71%	
Tax Billing Dept ID 1346 direct cost budget-2017				665,777	
Tax Billing Dept ID 1346 direct cost budget-2010				605,681	
		Dollar Change		60,096	
		Percentage Change		9.9%	

Measure #3: Cash receipt processing time, from initial transaction date to posting date

*Data will be reported later in 2018 after two stable quarters of activity in SAP. Current numbers not available at this time.

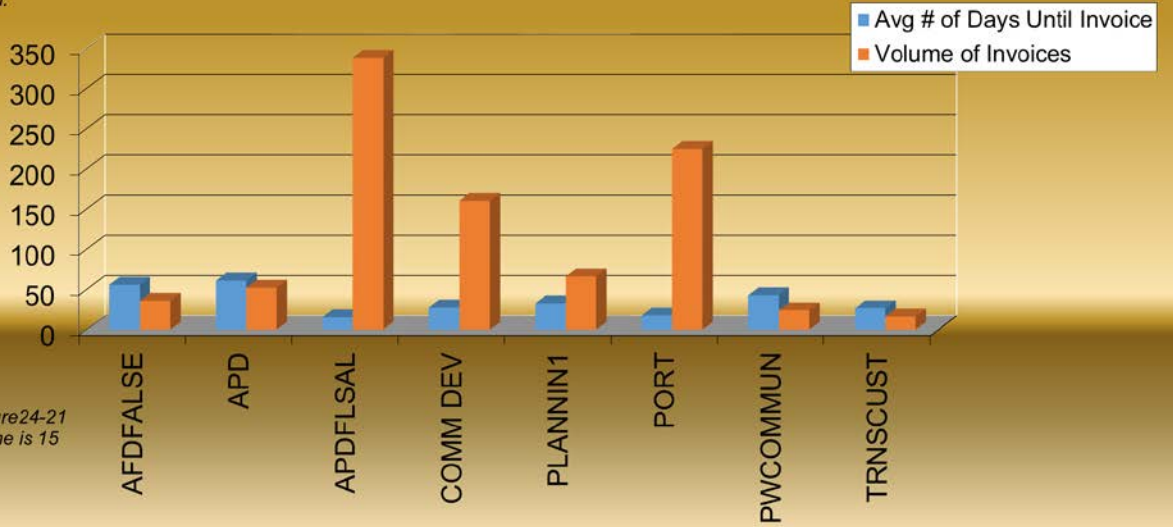


Measure #4: Timeliness of billings through PeopleSoft accounts receivable billing system

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**Invoice Volumes vs. Avg. Days Until Invoiced
July - September 2017**

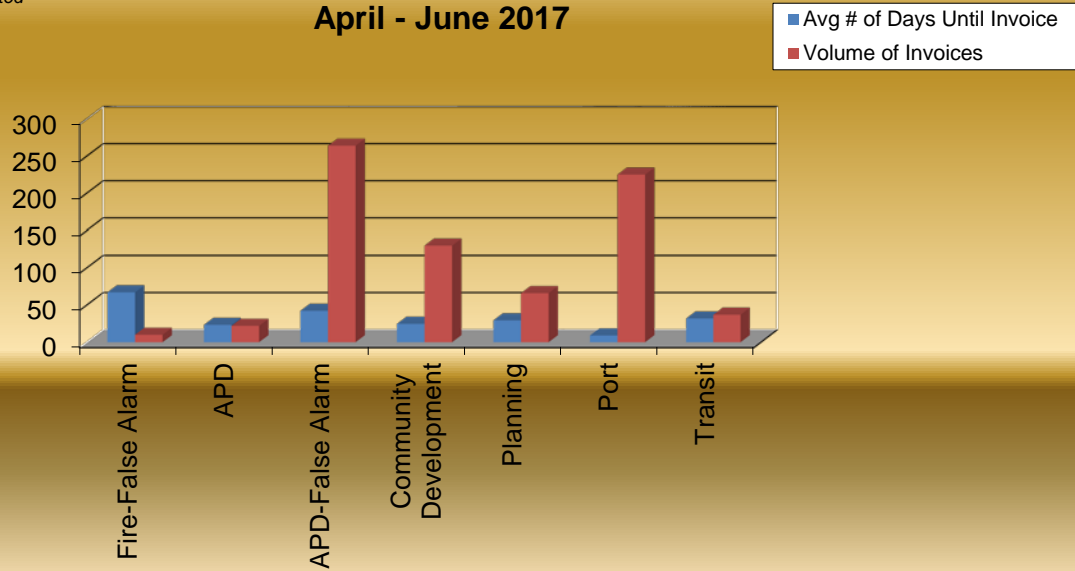
Note: The data in this chart is impacted by year end processing. All 2017 billings are included.



Note: Per Policy & Procedure 24-21 the standard turn around time is 15 days from date of service.

**Invoice Volumes vs. Avg. Days Until Invoiced
April - June 2017**

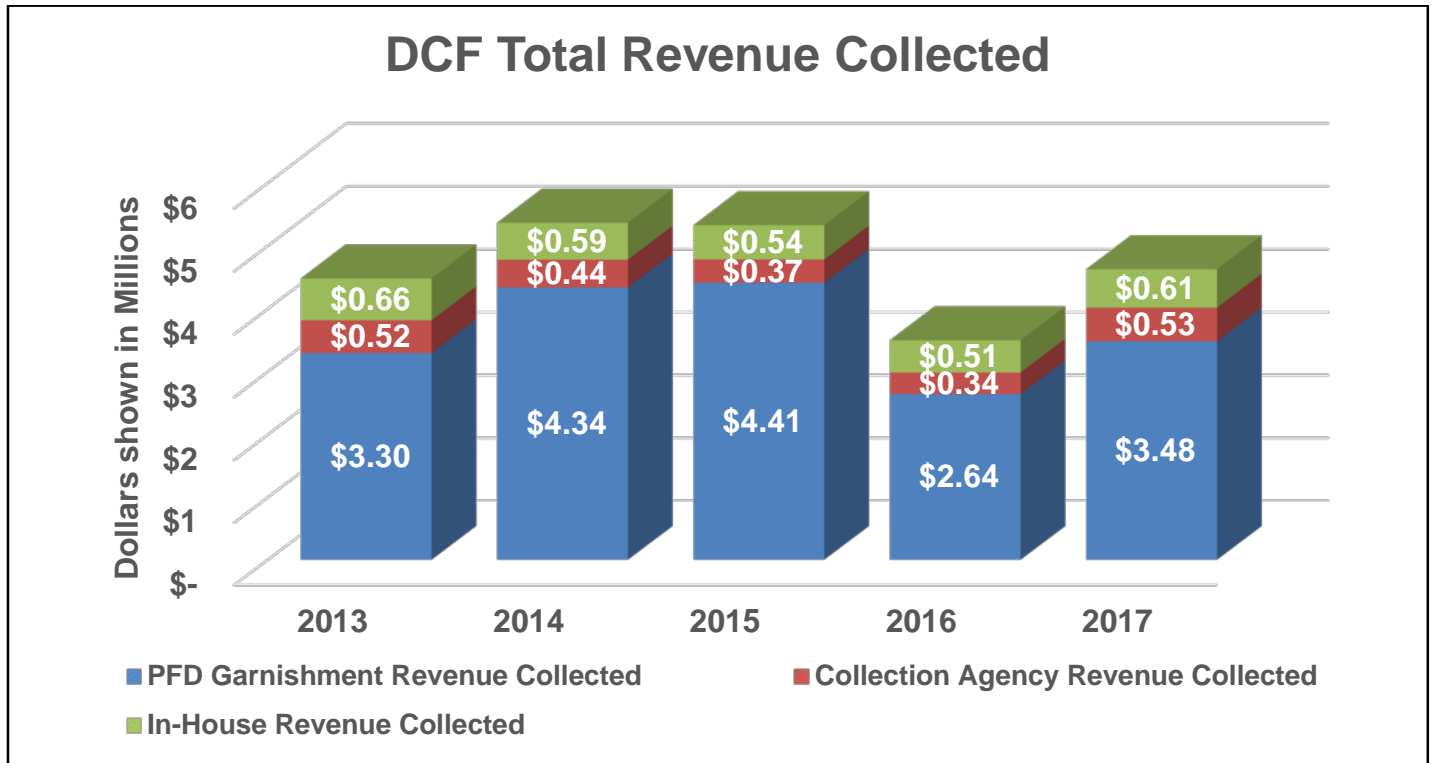
Note: The data in this chart is impacted by year end processing. All 2017 billings are included.



Note: Per Policy & Procedure 24-21 the standard turn around time is 15 days from date of service.

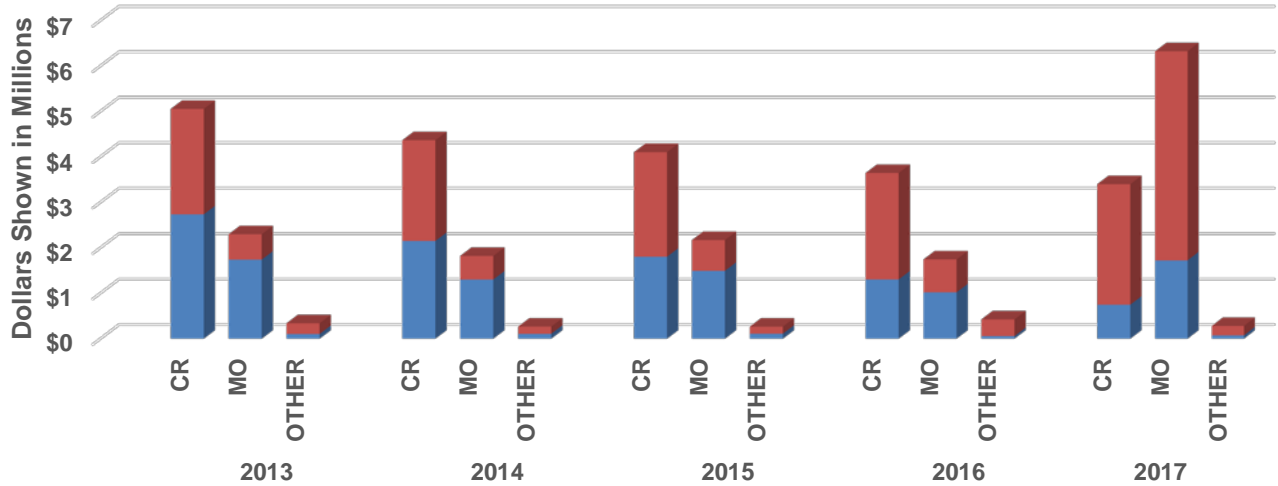
Measure #5: 5a.) Collections on delinquent criminal/civil fines and fees (DCF), reflecting PFD garnishment, internal, and external efforts 2013 – 2017. 5b.) Trailing 5-year collections on delinquent criminal/civil fines and fees (DCF), reflecting amount paid and amount still outstanding 2013-2017.

(5a.)



(5b.)

DCF Trailing 5 Calendar Years: Referred & Collected as of June 30, 2018



CR: Criminal Misdemeanor
MO: Minor Offense Citation
OTHER: Code Enforcement Violation & Restitution

■ Amount Collected as of June 30, 2018 ■ Current Amount Outstanding

(5c.)

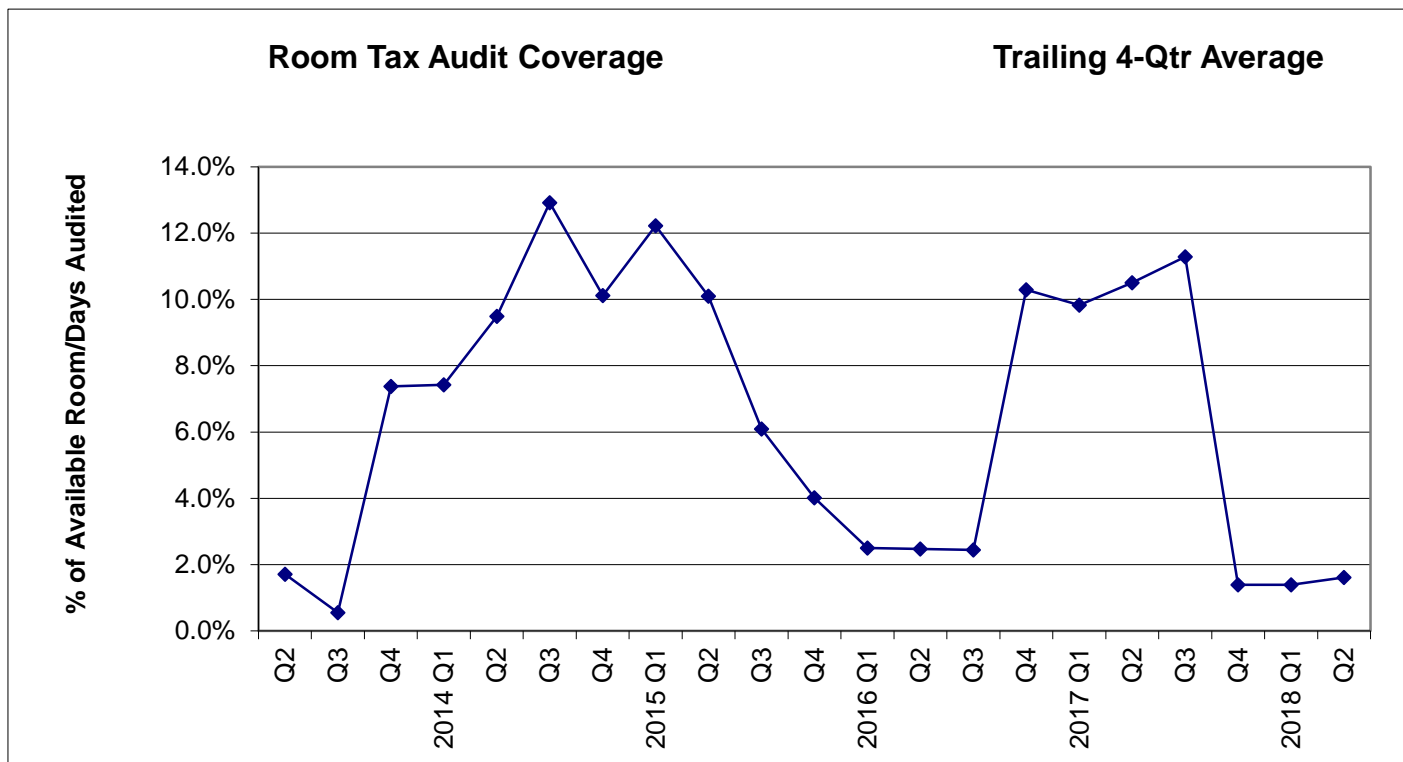
External Collection Agency Statistics

MOA Debt Type	Avg. Annual Number of Cases Submitted for Collection	Avg. Annual Dollars Submitted for Collection	Cumulative Liquidation Rate Since Inception
Traffic Citations	14,000	\$ 1,800,000	37%
Criminal Cases	7,000	\$ 3,500,000	34%
Code Enforcement Cases	1,400	\$ 550,000	9%

NOTE: Municipal Services Bureau (MSB) is currently the sole external collection agency for MOA DCF collections. This table displays the average amount of MOA debt submitted to MSB for collection on an annual basis, as well as MSB's liquidation rates since contract inception.

- *Traffic Citations* include a fine, surcharge and collection costs.
- *Criminal Cases* include a fine, surcharge, defense fees and cost of imprisonment.
- *Code Enforcement Cases* include a fine and late fee for violations of Anchorage Municipal Code. Examples include Minor Tobacco Fines, Curfew Violations and Zoning Violations.

Measure #6: Audit coverage related to room tax (i.e., auditor examined rooms versus total annual number of rooms offered for rent by local operators)



Measure #7: Percent of incomplete or incorrect tobacco tax filings discovered through desk audits

