

# Finance Department

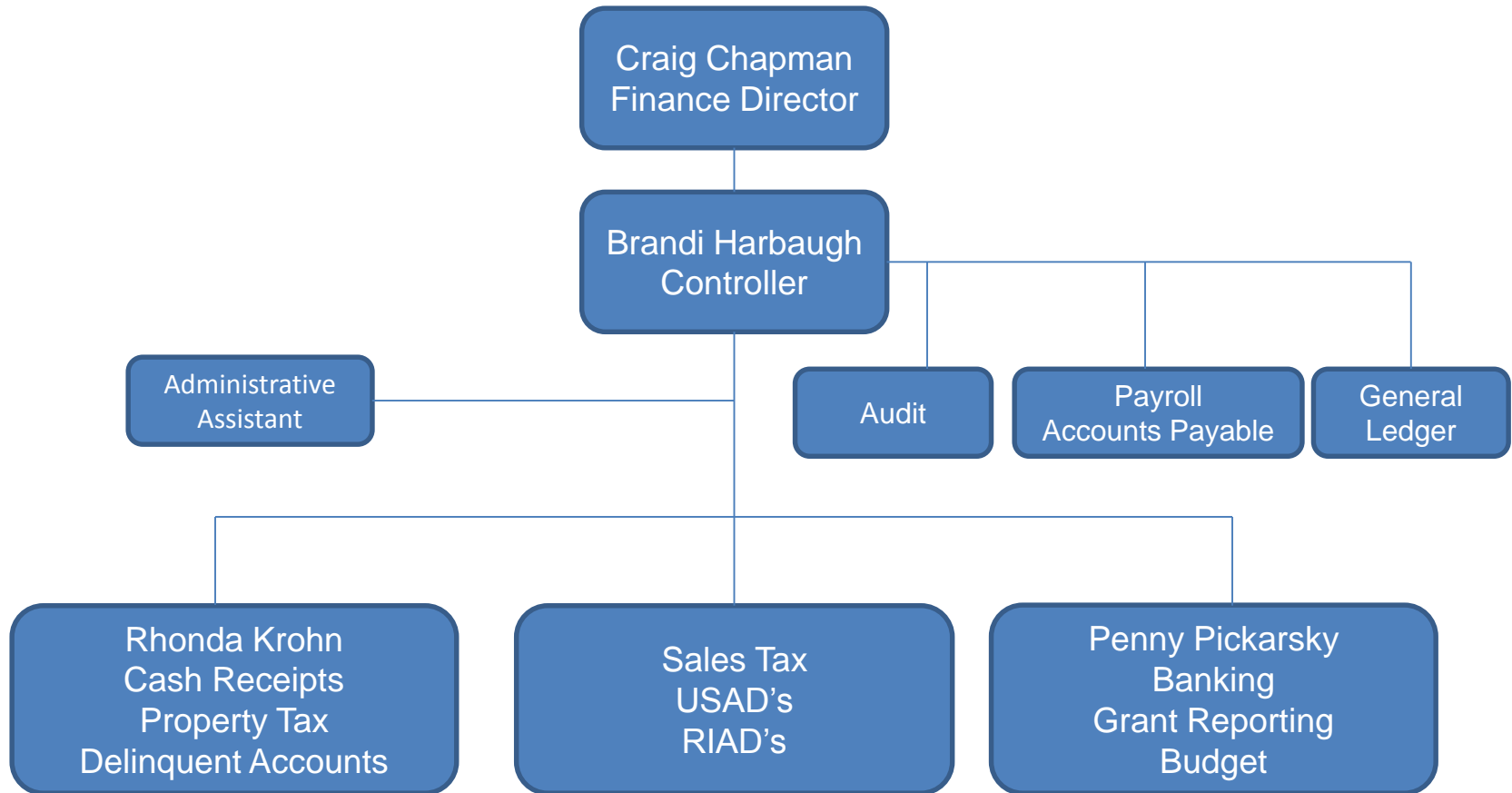
FY2018 Proposed Budget

Pages 98-110

# Background information

- Four departments
  - Administration
  - Financial services
  - Property tax and collections
  - Sales tax

# Finance Department



# Background information

- Bill, collect and distribute all property taxes, @ 65,000 bills
- Collect and distribute all sales tax, @ 36,500 sales tax returns
- \$35.2 million collected on behalf of the cities (\$27.2 million in sales tax)
- Process all payroll, @ 11,000 checks/dd
- Process all vendor payments, @ 22,000 invoices
- Process grant reports, @ 135
- Special assessment accounts billed and maintained, @ 550

# Finance Staff

Years of Service							
		Yrs of service					
Name	Hire date	as of 3/31/17	25 years	20 years	15 years	10 years	5 years
Krohn, Rhonda	7/17/1989	27.7	XXX				
Falk, Amy	11/28/1994	22.4		XXX			
Jones, DeRay	9/18/1995	21.6		XXX			
Rodgers, Joanne	7/14/1997	19.7			XXX		
Harbaugh, Brandi	3/13/2000	17.0			XXX		
Lingafelt, Lauri	5/8/2000	16.8			XXX		
Davis, Tracy	7/22/2002	14.4				XXX	
Merriman, Misty	8/24/2005	11.6				XXX	
Pickarsky, Penny	10/30/2006	10.5				XXX	
Loop, Jennifer	12/20/2007	9.4					XXX
Brandon, Lezlea	4/20/2010	6.9					XXX
Ness, Samantha	5/14/2010	6.8					XXX
Barb Nelson	12/26/2012	4.3					
Cheri Johnson	5/8/2014	2.9					
Sydney Smith	7/21/2014	2.8					
Kate Cooper	7/28/2014	2.7					
Chad Friedersdorff	9/22/2014	2.5					
Michelle Gage	8/31/2015	1.6					
Dani Dennis	8/20/2016	0.7					
Danielle Henry	8/29/2016	0.7					
Sarah Hostetter	9/6/2016	0.7					

# FY2017 Key Accomplishments

- Received GFOA Certificate for Excellence in Financial Reporting, 38th consecutive year



- Received GFOA Distinguished Budget Award, 25th year
- Completed the Borough's 3rd Popular Annual Financial Report
- Online payment of property taxes totaled @ \$4million
- Developed emergency response kit

- New online budget revision process
- New online travel authorization form and process
- (IT instrumental in these developments)

Requests						
		Department	Traveler	Timeframe	Status	Reset
Traveler Job Title Status	Travel Begin Date Travel End Date	Event Destination	Mayor/Assembly Chairman Manager/Department Head Supervisor	Submitted By Submitted Date Required Training		
Bryr Harris Resource Planner / Floodplain Administrator Approved	09/19/2016 09/24/2016	NW Regional Floodplain Management Assoc Annual Conference Yakima, Washington	Mike Navarre 08/24 2:25 PM Max Best 08/24 9:05 AM Tom Dearlove 08/24 9:04 AM	Patricia Hartley 08/19/2016 Required	Q Show Edit Delete	
Craig Chapman Director Of Finance Approved	11/02/2016 11/04/2016	SPH Bond Refinancing/Closing Seattle WA	Mike Navarre 08/29 4:31 PM Craig Chapman 08/29 4:30 PM	Barb Nelson 08/29/2016 Required	Q Show Edit Delete	
Craig Chestler Veh /Equip. Mechanic I/II-CES Approved	10/23/2016 10/28/2016	California Fire Mechanic Academy Carlsbad, Ca	Mike Navarre 08/30 1:58 PM Roy Browning 08/30 12:46 PM Roy Browning 08/30 12:46 PM	Glenda Kapp 08/29/2016 Required	Q Show Edit Delete	
Brion Havrilla Clerk's Assistant Deleted	11/12/2016 11/16/2016	Alaska Association of Municipal Clerks Annual Conference Anchorage, Alaska	Blaine Gilman Johni Blankenship 09/02 11:38 AM	Brion Havrilla 09/02/2016 Elective	Q Show Edit Delete	
Holly Behrens Firefighter I/EMT-III/ACLS Approved	09/18/2016 09/24/2016	Alaska State Fire Conference Fairbanks, Alaska	Mike Navarre 11/29 1:47 PM Roy Browning 11/29 1:46 PM Daniel Grimes 11/29 1:45 PM	Roy Browning 09/12/2016 Elective	Q Show Edit Delete	
Roy Browning Chief - Emergency Services Approved	09/18/2016 09/25/2016	State Fire Chiefs Conference Fairbanks, Alaska	Mike Navarre 09/14 9:08 AM Roy Browning 09/12 12:23 PM	Roy Browning 09/12/2016 Elective	Q Show Edit Delete	
Daniel Grimes Deputy Chief-Emergency Svcs	09/18/2016 09/25/2016	Alaska Fire Chief's Conference Fairbanks, Alaska	Mike Navarre 09/14 9:08 AM Roy Browning 09/12 12:25 PM	Roy Browning 09/12/2016	Q Show Edit	

# FY2018 Key Objectives & Budget Highlights

- GFOA certificates
  - CAFR
  - Budget
  - PAFR
- Paperless payroll and timekeeping modules
  - Estimated annual savings of \$ 100,000 Borough wide
- Complete online sales tax filing process
- Major software updates



# Expenditure summary - Finance

By Department	FY2017 Approved Budget	FY2018 Proposed Budget	Change	Page #'s
Administration	\$ 559,499	\$ 558,913	\$ (586)	98-99
Financial Services	999,906	1,062,277	62,371	100-102
Property Tax & Collections	1,063,000	1,084,361	21,361	104-106
Sales Tax	<u>707,578</u>	<u>685,344</u>	<u>(22,234)</u>	108-109
Total	\$ 3,329,983	\$ 3,390,895	\$ 65,812	
Increase of			2.0%	

# Expenditure summary - Finance

By category	FY2017 Approved Budget	FY2018 Proposed Budget	Change
Personnel	\$ 2,672,043	\$ 2,642,255	\$ (29,788)
Supplies	18,100	15,600	(2,500)
Services	630,240	727,754	97,514
Capital Outlay	9,600	10,186	586
Interdepartmental	<u>-0-</u>	<u>(4,900)</u>	<u>(4,900)</u>
Total	3,329,983	3,390,895	65,812
Increase of			2.0%

# Significant Budgetary Changes

- Personnel down \$29,788, health insurance represents 50%
- Services up \$97,514
  - New timekeeping software \$15,000
  - Sales tax software maintenance up \$17,000
  - Litigation reports up \$35,000, new regulatory requirements
- Capital outlay up \$586
- Interdepartmental credit of \$4,900
- Overall increase of \$65.812, or 1.98%

# Long-term Issues and Concerns

- Proposed GASB pronouncements and impact to Borough
  - How revenue and expenditures are recorded
- Potential changes from cities regarding sales tax and property taxes rates and exemptions
  - Borough is responsible for implementing and enforcing changes
- Alaska legislature - lack of long term plan
- State of Alaska settlement with credit agencies reduces the use of credit reporting for certain debts