

# FINANCE

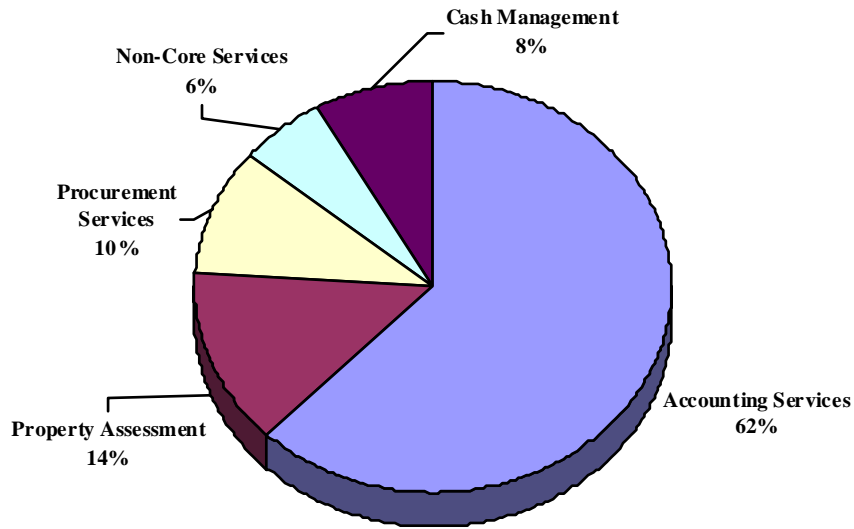
## MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

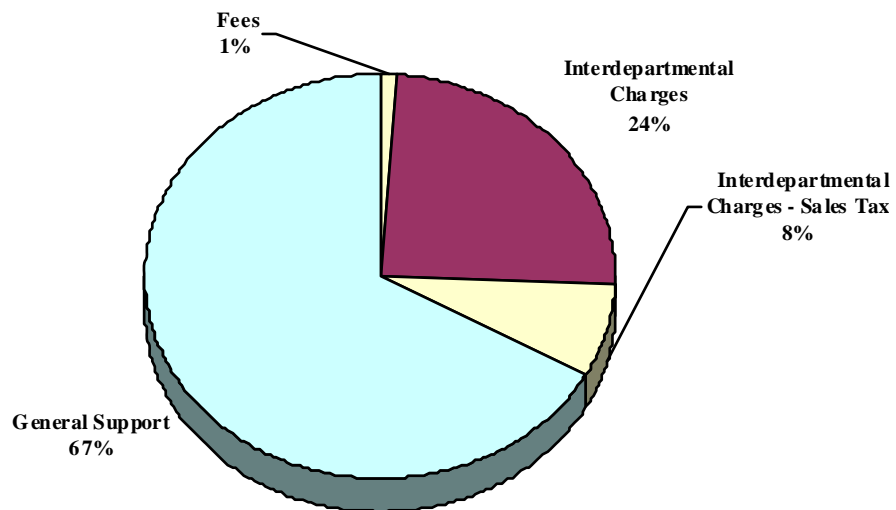
## FY12 BUDGET

**\$5,400,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

	FY10 Actuals	FY11		FY12	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,302,600	4,566,700	4,468,900	4,682,900	4,745,200
Commodities and Services	592,100	657,900	669,100	645,100	655,300
<b>Total Expenditures</b>	<b>4,894,700</b>	<b>5,224,600</b>	<b>5,138,000</b>	<b>5,328,000</b>	<b>5,400,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	1,590,500	1,724,900	1,696,500	1,738,000	1,736,800
Fees	62,100	69,100	75,000	69,600	60,400
State Shared Revenues	145,600	-	-	-	-
Support from General Fund	3,096,500	3,430,600	3,366,500	3,520,400	3,603,300
<b>Total Funding Sources</b>	<b>\$ 4,894,700</b>	<b>5,224,600</b>	<b>5,138,000</b>	<b>5,328,000</b>	<b>5,400,500</b>
<b>STAFFING</b>	<b>46.00</b>	<b>47.00</b>	<b>47.00</b>	<b>47.00</b>	<b>48.25</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

The Finance Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHT

The FY12 Adopted Budget is an increase of \$72,500 (1.4%) over the FY12 Approved Budget.

**The significant budgetary change is:**

- Personnel Services increased \$62,300 (1.3%) due to increases in FTEs associated with the continued implementation of a new city-wide financial and lands management software system. In addition, an Accounting Technician position is being transferred from the Juneau Police Department to allow for more effective billing of ordinance violations.

# FINANCE

## CORE SERVICES

### Accounting Services

**Includes:** General Accounting, Accounts Payable, Accounts Receivable, Payroll, Cash Control, Budget, Sales Tax

**Services Provided to:** Public and other CBJ departments

<b>Key Measures</b>	<i>FY08</i> <i>Actuals</i>	<i>FY09</i> <i>Actuals</i>	<i>FY010</i> <i>Actuals</i>	<i>FY11</i> <i>Projected</i>	<i>FY12</i> <i>Projected</i>
Accounting, new internal control matters noted by auditor (including BRH)	5	2	0	1	1
Accounting, previous year internal control matters noted by auditor (including BRH)	1 <sup>st</sup> year	4	2	2	0
Cost per Accounts Payable invoice processed ( <i>see Note 1</i> )	\$7.13	\$7.39	\$7.44	\$7.84	\$7.95
Accts Rec. billings mailed within average days of target date	na	na	2.25	2.0	1.0
Sales Tax administration cost per merchant registered	\$111	\$90	\$85	\$96	\$98
Sales Tax collections, amount delinquent as of June 30	\$157,200	\$217,800	\$208,200	\$225,000	\$200,000
Sales Tax collections, number of non filers as of June 30	191	128	154	155	150

- 1. Accounts Payable** - Automation and the implementation of credit cards have reduced the number of invoices being directly entered by Accounts Payable. Automation includes modifying the Accounts Payable system to receive telephone bills electronically. The implementation of credit cards has significantly reduced the number of small billings submitted by local merchants, plus this bill is received and paid electronically. Fewer invoices have resulted in the processing cost per invoice increasing, however the overall dollar value of invoices processed has not declined.

### Property Assessment

**Includes:** Assessment valuation of real and business personal property

**Services Provided to:** Public and CBJ Departments

<b>Key Measures</b>	<i>FY08</i> <i>Actuals</i>	<i>FY09</i> <i>Actuals</i>	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Projected</i>	<i>FY12</i> <i>Projected</i>
Assessing cost to taxable assessed value, per \$100,000 of property	\$16.80	\$15.56	\$15.73	\$16.11	\$18.45
Ratio of assessed value of real property to market value to equal 100% (State law)	97.8%	98.8%	98.7%	98.7%	98.7%
Costs of assessing a real property parcel	\$38.20	\$36.22	\$31.22	\$39.97	\$43.11
Costs of assessing a personal property account	\$36.89	\$55.61	\$51.81	\$47.90	\$43.68
Number of property assessment appeals filed	174	359	141	236	236
Number of property appeals resolved by the Assessor	172	356	141	232	232
Number of property appeals heard by the BOE	2	3	0	4	4

### Procurement Services

**Includes:** Preparation of solicitation documents through issuance of purchase orders to vendors. This includes commodity research, vendor identification, client department consultation, specification review, issuance of solicitation, pre-bid meeting, bid opening and review and award

**Services Provided to:** CBJ departments and public

<b>Key Measures</b>	<i>FY08</i> <i>Actuals</i>	<i>FY09</i> <i>Actuals</i>	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Projected</i>	<i>FY12</i> <i>Projected</i>
Average length of time spent on solicitation (in hours)					
Bids (commodities)	20	19	18	18	18
RFPs (services)	60	60	55	50	50
Average cost of personnel per solicitation					
Bids (commodities)	\$600	\$570	\$540	\$540	\$540
RFPs (services)	\$2,100	\$2,100	\$1,925	\$1,750	\$1,750

# FINANCE

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## CORE SERVICES, CONTINUED

### Cash Management

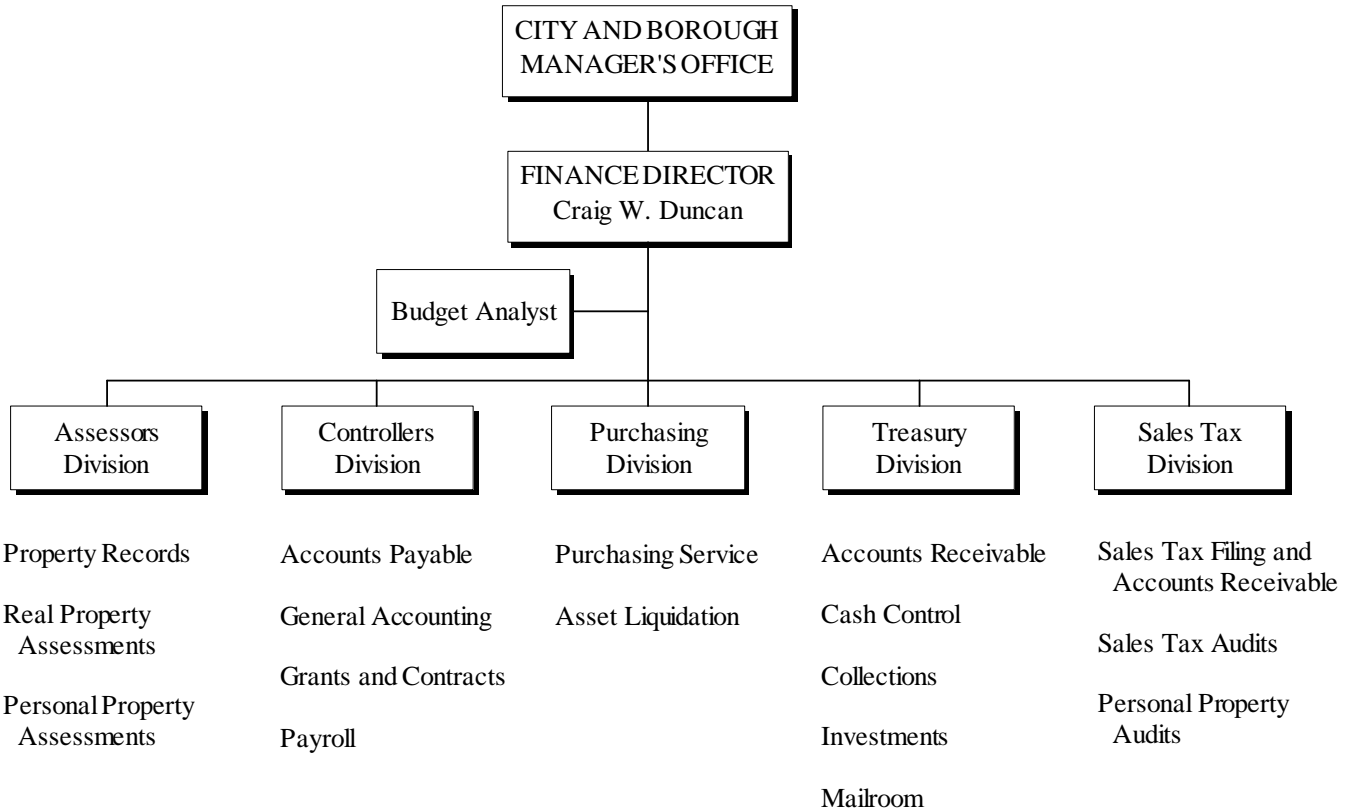
**Includes:** Central treasury investment and general cash management.

**Service Provided to:** Other CBJ departments

<b>Key Measures</b>	<i>FY08</i> <i>Actuals</i>	<i>FY09</i> <i>Actuals</i>	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Projected</i>	<i>FY12</i> <i>Projected</i>
Cost per dollar managed ( <i>see Note 3</i> )	0.10%	0.10%	0.12%	0.13%	0.14%
Rate of return – Comparison to an index					
External portfolio (LIGC Index)	1.69%	-0.96%	-0.05%	0.00%	0.50%
Internal portfolio (6 month T-Bill)	3.13%	3.10%	1.85%	1.40%	1.45%

- 3. Cash Management** – In FY04 the Central Treasury Investment Management staff was increased from part-time function to full-time. The accounting workloads previously handled by the Investment Officer were shifted to another Accountant Position. To manage this workload shifted, an existing Accountant Position was increased from 0.53 FTE to 1.0 FTE. While this shift does result in an increase in the cost per dollar managed, it is felt that the total increase in investment revenues more than offset the increase in staffing costs.
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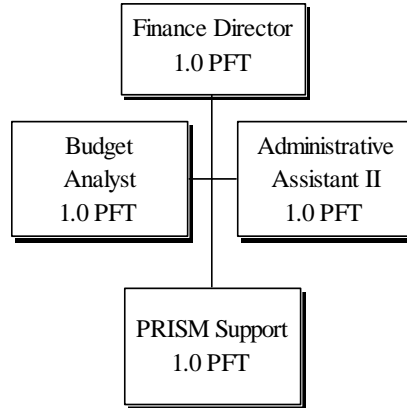
## FUNCTIONAL ORGANIZATION CHART



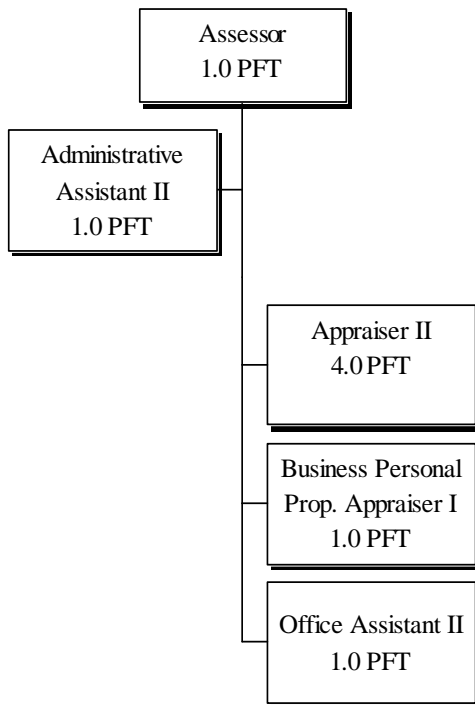
# FINANCE

## STAFFING ORGANIZATION CHARTS

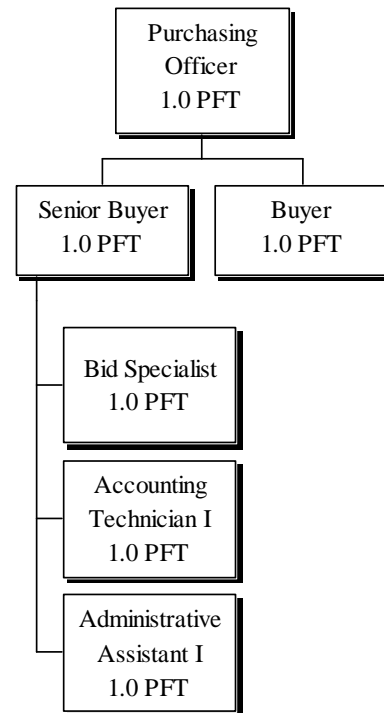
### ADMINISTRATION



### ASSESSOR'S DIVISION



### PURCHASING DIVISION

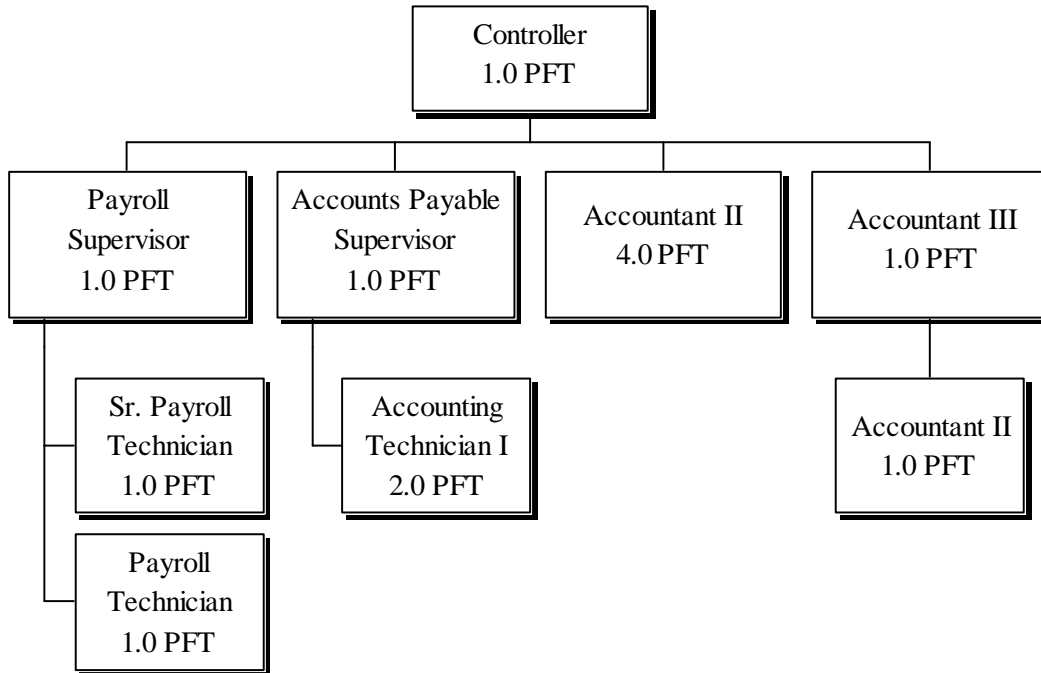


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# FINANCE

## STAFFING ORGANIZATION CHARTS

### CONTROLLER'S DIVISION

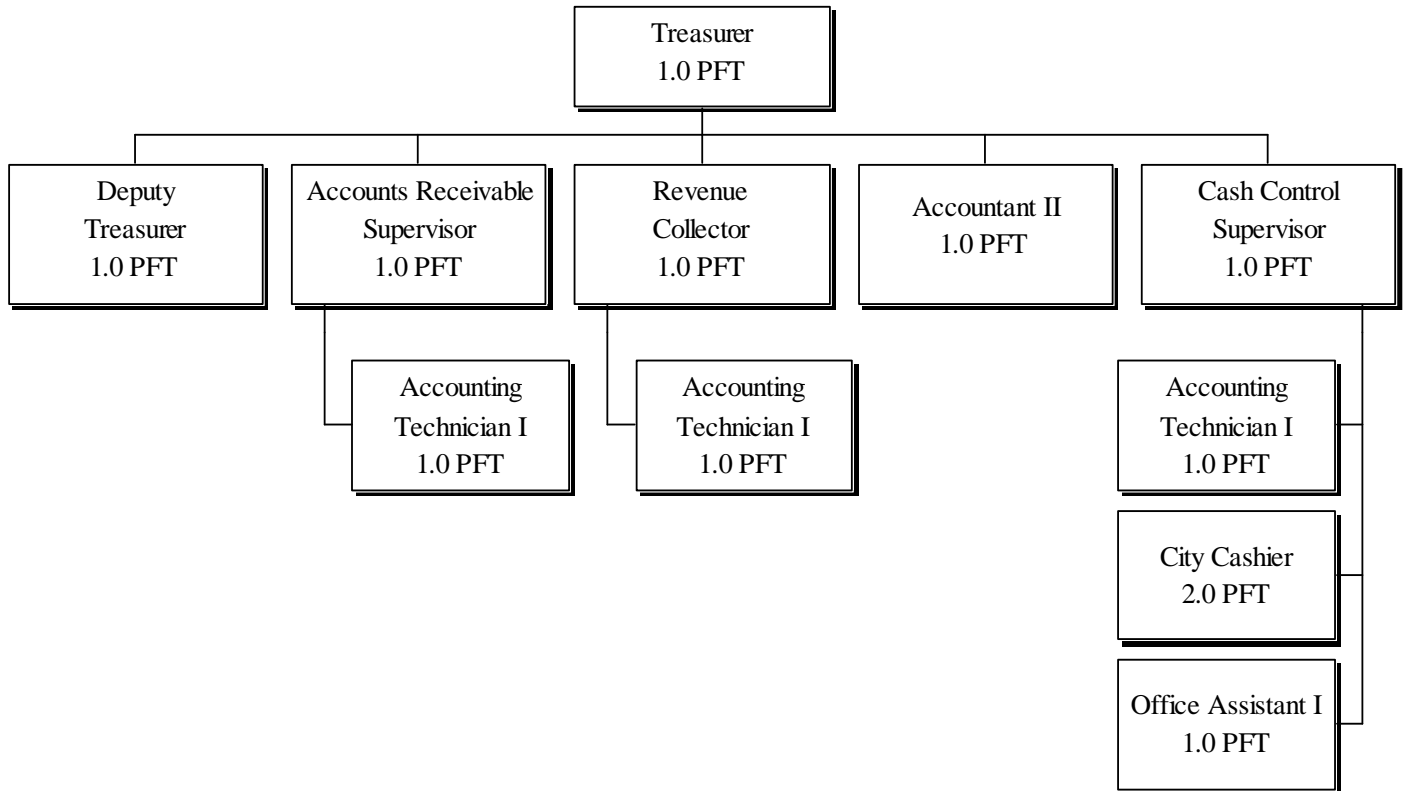


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

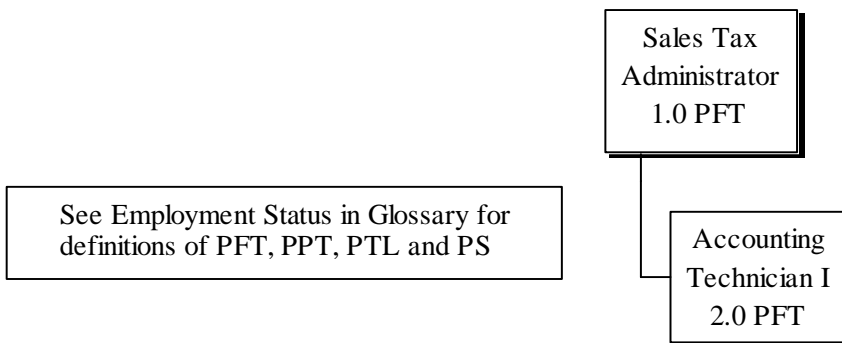
# FINANCE

## STAFFING ORGANIZATION CHARTS

### TREASURER'S DIVISION



### SALES TAX DIVISION



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# FINANCE

## STAFFING DETAIL

	FY11 Amended		FY12 Approved		FY12 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Finance Director	1.00	\$ 127,600	1.00	\$ 127,600	1.00	\$ 127,600
Budget Analyst	1.00	84,400	1.00	86,100	1.00	86,100
Administrative Assistant II	1.00	51,100	1.00	51,100	1.00	41,400
PRISM Support	1.00	60,900	1.00	60,900	-	-
Overtime	-	39,600	-	-	-	20,000
Benefits	-	170,300	-	168,500	-	133,300
Vacancy Factor	-	(5,400)	-	(4,100)	-	(3,900)
<b>Total before amendment</b>	<b>4.00</b>	<b>528,500</b>	<b>4.00</b>	<b>490,100</b>	<b>3.00</b>	<b>404,500</b>
<b>Amendment</b>						
PRISM Support (1)	-	-	(1.00)	(60,900)	-	-
Benefits	-	-	-	(31,800)	-	-
<b>Total after amendment</b>	<b>4.00</b>	<b>528,500</b>	<b>3.00</b>	<b>397,400</b>	<b>3.00</b>	<b>404,500</b>
<b>Assessors:</b>						
Assessor	1.00	89,100	1.00	92,000	1.00	98,200
Appraiser I, II, III	4.00	230,600	4.00	235,100	4.00	206,700
Business Personal						
Property Appraiser I	1.00	49,400	1.00	51,100	1.00	46,600
Administrative Assistant II	1.00	47,900	1.00	48,800	1.00	48,800
Office Assistant II	1.00	30,700	1.00	30,700	1.00	30,700
Overtime	-	2,500	-	2,500	-	2,500
Benefits	-	269,400	-	287,000	-	275,300
Vacancy Factor	-	(6,600)	-	(7,400)	-	(7,100)
<b>Total</b>	<b>8.00</b>	<b>713,000</b>	<b>8.00</b>	<b>739,800</b>	<b>8.00</b>	<b>701,700</b>
<b>Specified vacancy</b>						
Office Assistant II		(30,700)	-	-	-	-
Benefits	-	(25,100)	-	-	-	-
<b>Total after amendment and specified vacancy</b>	<b>8.00</b>	<b>\$ 657,200</b>	<b>8.00</b>	<b>\$ 739,800</b>	<b>8.00</b>	<b>\$ 701,700</b>



# FINANCE

## STAFFING DETAIL, CONTINUED

	FY11 Amended		FY12 Approved		FY12 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
<b>Controllers:</b>						
Controller	1.00	\$ 111,900	1.00	\$ 111,800	1.00	\$ 111,900
Accountant II	5.00	351,000	5.00	356,000	5.00	356,200
Accountant III	1.00	78,700	1.00	79,100	1.00	79,100
Payroll Supervisor	1.00	75,000	1.00	75,700	1.00	80,700
Accounting Technician II	1.00	57,400	1.00	58,300	1.00	58,300
Senior Payroll Technician	1.00	48,000	1.00	49,600	1.00	49,600
Accounting Technician I	2.00	102,300	2.00	102,200	2.00	102,200
Payroll Technician	1.00	42,700	1.00	44,200	1.00	44,200
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	482,800	-	505,600	-	505,900
Vacancy Factor	-	(13,500)	-	(13,800)	-	(13,900)
<b>Total</b>	<b>13.00</b>	<b>1,344,300</b>	<b>13.00</b>	<b>1,376,700</b>	<b>13.00</b>	<b>1,382,200</b>
<b>Treasury:</b>						
Treasurer	1.00	109,600	1.00	110,400	1.00	110,400
Investment Officer	1.00	87,200	1.00	88,100	1.00	88,100
Accountant II	1.00	70,700	1.00	70,900	1.00	70,900
Revenue Collector	1.00	62,500	1.00	64,600	1.00	66,600
Accounting Technician I, II, III	5.00	251,100	5.00	257,200	5.00	255,100
Cashier	2.00	75,500	2.00	78,000	2.00	84,100
Office Assistant I	1.00	34,600	1.00	34,600	1.00	34,600
Overtime	-	6,100	-	5,700	-	3,000
Benefits	-	409,900	-	432,300	-	432,600
Vacancy Factor	-	(10,400)	-	(11,400)	-	(12,600)
<b>Total before amendment</b>	<b>12.00</b>	<b>1,096,800</b>	<b>12.00</b>	<b>1,130,400</b>	<b>12.00</b>	<b>1,132,800</b>
<b>Amendment</b>						
Accounting Technician I (2)	-	-	1.00	39,800	0.50	20,700
PRISM Support (1)	-	-	-	-	1.75	97,700
Benefits	-	-	-	29,500	-	37,200
<b>Total after amendment</b>	<b>12.00</b>	<b>1,096,800</b>	<b>13.00</b>	<b>1,199,700</b>	<b>14.25</b>	<b>1,288,400</b>
<b>Sales Tax:</b>						
Sales Tax Administrator	1.00	89,400	1.00	90,100	1.00	90,100
Auditor	1.00	59,300	1.00	61,300	1.00	54,600
Accounting Technician I	2.00	86,500	2.00	89,400	2.00	89,400
Overtime	-	500	-	500	-	500
Benefits	-	138,600	-	146,500	-	143,600
Vacancy Factor	-	(3,700)	-	(3,900)	-	(3,800)
<b>Total</b>	<b>4.00</b>	<b>370,600</b>	<b>4.00</b>	<b>383,900</b>	<b>4.00</b>	<b>374,400</b>

# FINANCE

## STAFFING DETAIL, CONTINUED

	FY11 Amended		FY12 Approved		FY12 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Purchasing:</b>						
Purchasing Officer	1.00	\$ 89,400	1.00	\$ 90,300	1.00	\$ 96,100
Senior Buyer	1.00	64,800	1.00	66,800	1.00	67,000
Buyer	1.00	69,400	1.00	69,800	1.00	69,800
Bid Specialist	1.00	48,000	1.00	49,600	1.00	49,600
Accounting Technician I	1.00	47,200	1.00	47,900	1.00	47,900
Administrative Assistant I	1.00	44,000	1.00	44,000	1.00	44,000
Overtime	-	1,000	-	1,000	-	2,000
Benefits	-	211,200	-	221,900	-	223,500
Vacancy Factor	-	(5,700)	-	(5,900)	-	(5,900)
<b>Total</b>	<b>6.00</b>	<b>569,300</b>	<b>6.00</b>	<b>585,400</b>	<b>6.00</b>	<b>594,000</b>
<b>Totals</b>	<b>47.00</b>	<b>\$ 4,566,700</b>	<b>47.00</b>	<b>\$ 4,682,900</b>	<b>48.25</b>	<b>\$ 4,745,200</b>

(1) In FY12 Revised, the budget for PRISM support is shown in the specific Division needing additional staff.

(2) Treasury is taking over the billing function for the Juneau Police Department during FY12 requiring an increase of 0.50 FTE Accounting Technician. There is a corresponding decrease at the JPD.