

FY 2002–2003 Budget  
Fairbanks North Star Borough

**PROGRAM BUDGET SUMMARY**

DEPARTMENT OF ASSESSING

**Mission/Program Description**

Assessing has two primary missions. ONE—administer a property assessment process that is fair, uniform, and equitable by employing the following eight procedures:

- 1) Locate and identify all taxable property within each taxing jurisdiction;
- 2) Inventory the quantity, quality, and important characteristics of all taxable property;
- 3) Accurately estimate the value of each taxable property;
- 4) Determine the extent of taxability of each property;
- 5) Calculate the taxable value(s) for each property;
- 6) Timely notify the owner(s) of the assessed value;
- 7) Respond to inquiries regarding methods and values, defending same during appeals; and
- 8) Prepare and certify the official assessment roll of the entire Borough.

TWO—provide up-to-date information about assessment and related property matters, a service that has grown in importance to the community over the years. Inquiries from the public sector have increased significantly in recent years, requiring ever-increasing staffing resources. This is due in part to the public's growing awareness of the wealth of information, both current and historical, available in the Assessing records. Nowhere else can members of the community obtain such a wide spectrum of information about a particular property.

**Major Long-Term Issues and Concerns**

Assist in any way possible to assure that the Borough base maps accurately reflect all land parcels, paving the way for a functional GIS.

**Objectives for FY 2003**

- Implement the newly developed “Sketcher” to delineate accurate footprints and incorporate them into Aurora for nearly one-third of the structures in the Borough.
- Continue building the electronic database by scanning another 30,000 documents for more efficient records management.
- Inspect an estimated 10,000 structures to verify the inventory record and obtain an updated photo for the assessment database.
- Inspect and revalue approximately 15,000 land parcels.

**Significant Budget Changes**

- The FY 2003 budget reflects a net increase in personnel costs due to cost of living adjustments, normal union and management longevity.

**Previous Year's Accomplishments**

- Obtain the information and incorporated nearly 2,200 sales into the assessment database.
- Incorporated over 18,000 photos and made nearly 26,000 valuation edits in Aurora.
- Processed over 16,400 new documents, 6,000 address changes and 4,450 ownership changes.
- Added 976 new structures and 322 new land parcels to the tax roll.
- Prevailed in Supreme Court over the classification of personal property affixed to real estate as taxable.

**Dept: Assessing  
Departmental Summary**

	1999/00 Actual	2000/01 Actual	2001/02 Approved	2001/02 Revised	2002/03 Recommended	2002/03 Approved
<b>PERSONNEL SERVICES</b>						
Permanent Salaries	1,065,363	1,106,379	1,159,380	1,159,380	1,195,960	1,195,960
Overtime Wages	3,458	2,539	10,930	10,930	10,930	10,930
Temporary Salaries	10,341	-	-	-	-	-
Benefits	408,895	455,433	488,020	488,020	486,380	486,380
Subtotal:	1,488,057	1,564,351	1,658,330	1,658,330	1,693,270	1,693,270
<b>COMMODITIES</b>						
Office Supplies	10,731	9,203	12,750	12,750	12,750	12,750
Computer Supplies	-	1,532	1,900	1,900	1,900	1,900
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	3,294	2,513	3,750	3,750	3,750	3,750
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	14,025	13,248	18,400	18,400	18,400	18,400
<b>CONTRACTUAL SERVICES</b>						
Professional Services	20,156	20,000	17,120	17,120	17,120	17,120
Communications	560	500	700	700	700	700
Travel	61,310	60,733	61,080	61,080	61,080	61,080
Professional Dues/Meetings	3,548	2,968	6,190	6,190	6,190	6,190
Training	3,835	1,250	4,000	4,000	4,250	4,250
Advertising, Printing & Binding	12,056	12,823	15,770	15,770	15,800	15,800
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	487	408	600	600	600	600
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	12,320	13,766	13,070	13,070	12,630	12,630
Subtotal:	114,272	112,448	118,530	118,530	118,370	118,370
Grants Local Match & Indirect Costs	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
Buildings & Structures	-	-	-	-	-	-
Road Construction	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	7,070	-	4,500	4,500	1,000	1,000
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	7,070	-	4,500	4,500	1,000	1,000
<b>GRAND TOTAL:</b>	<b>1,623,424</b>	<b>1,690,047</b>	<b>1,799,760</b>	<b>1,799,760</b>	<b>1,831,040</b>	<b>1,831,040</b>
<b>FUNDING SOURCE:</b>						
General Fund Revenues						