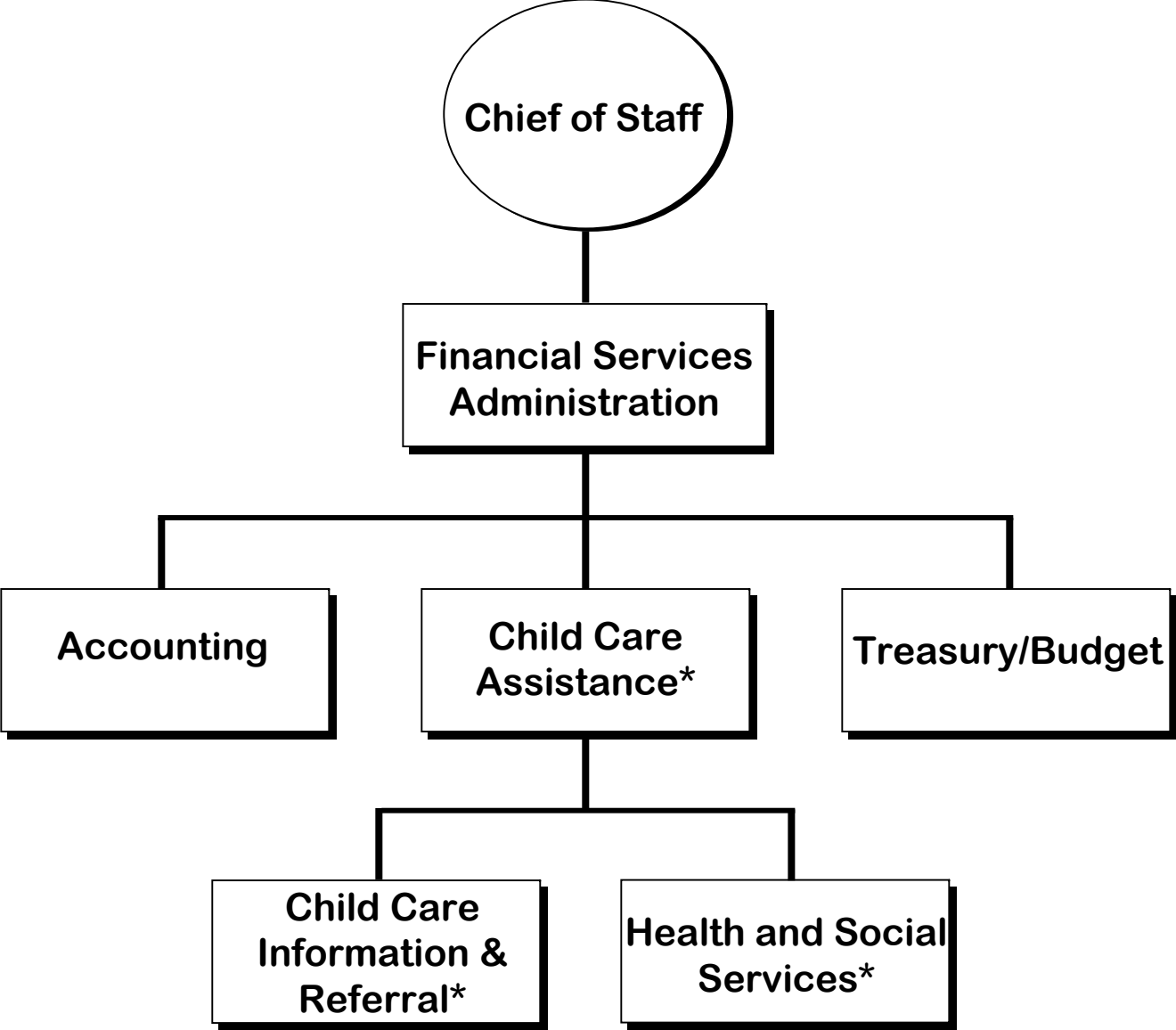


Department of Financial Services



*Special Revenue Fund, grant funded

FY 2005–2006 Budget
Fairbanks North Star Borough

PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – ADMINISTRATIVE DIVISION

MISSION/Program Description

TO PROVIDE ABSOLUTE ACCOUNTABILITY FOR LEGALLY AUTHORIZED USE OF BOROUGH FUNDS AND APPROVED REVENUES (AND ENSURE THAT BOROUGH FINANCIAL PRACTICES ARE IN COMPLIANCE WITH BOROUGH POLICIES AND STATE AND FEDERAL LAW). Serve as an advisor to the Mayor and to the Assembly regarding fiscal management of the general operational budget and projects having a financial impact to the Borough. Coordinate the Treasury/Budget, Accounting, and Child Care divisions to implement special projects and oversee normal operational procedures.

Major Long-Term Issues and Concerns

- The Government Accounting Standards Board (GASB) as well as recent legislation (Sarbanes-Oxely Act) are indicating that more transparency in financial reporting at all levels is migrating to the government sector and should be expected to impact the Borough. This will result in increased workloads as well as placing new demands on an already stressed financial management system that will be challenged to offer greater functionality, efficiency, and easier access to information.
- Funding for the ever increasing PERS contributions and/or the full actuarial obligation.

Objectives for FY 2006

- Prepare for and execute the 2006 Series I Bond sale.
- Assist in the development and implementation of procedures for new programs and changes in tax administration, including changes required by new GASB Statements.
- Continue to maintain the health of the Borough Bond Ratings through conservative management of Borough assets.
- Maintain the Financial Services Webpage to continue to allow citizen's accessibility to past and present budgets, comprehensive annual financial reports, and bond official statements, as well as current information and accessibility to divisions of the Department of Financial Services.

Significant Budget Changes

- The FY 2006 budget reflects a net increase in personnel costs due to cost of living adjustments, normal union and management longevity, and benefit rate.

Previous Year's Accomplishments

- Held one bond sale: 2005 Series H \$13,750,000 for the Denali and Nordale Elementary School construction and district-wide technology, maintenance and facilities projects.
- The Borough's strong Bond Ratings maintained.
- Promoted public visibility of Borough budget and financial management through 1) Recommended and Approved Budget tri-folds that encapsulate the overall budget for easy readability; 2) Webpage. The Financial Services Webpage explains, in detail, the Department of Financial Services and allows on-line access to the Borough's past and present Budgets, Comprehensive Annual Financial Reports, and bond official statements (Bonds F, G, and H).
- Worked with various departments to resolve new and challenging grants issues.
- Worked with State and local staff members on FEMA fire grants and other accounting issues attributed to the summer fires.
- Worked on preparations for the AML and AGFOA meeting held in Fairbanks, November 2004.
- Worked with Mayor's office on the Borough's possible annexation project.

Dept: Financial Services
Div: Administration
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2001/02</u> <u>Actual</u>	<u>2002/03</u> <u>Actual</u>	<u>2003/04</u> <u>Actual</u>	<u>2004/05</u> <u>Actual</u>	<u>2005/06*</u> <u>Budget</u>
Measure 1. Earned Certificate of Achievement for Excellence in Financial Reporting.	Yes	Yes	Yes	Yes	Yes
Measure 2. Earned Distinguished Budget Presentation Award from the Government Finance Officers Association.	Yes	Yes	Yes	Yes	Yes
Measure 3. Health of Bond Ratings Reaffirmed.	Yes	Yes	Yes	Yes	Yes
Measure 4. Percentage of fiscal-related ordinances and resolutions processed on time.	100%	100%	100%	100%	100%
Measure 5. Number of Financial Services Department complaints to the Mayor's Office.	0	0	0	0	0
Measure 6. Timely and accurate processing of Assemblymember requests.	Yes	Yes	Yes	Yes	Yes
<u>Additional Statistical Accomplishments</u>					
Receipt of Vendor Payment Complaints by Mayor	0	0	0	0	0
Number of Assembly Requests Responded to	32	33	40	40	40
Number of Ordinances Reviewed and Processed	43	29	40	40	40
Number of Resolutions Reviewed and Processed	5	6	10	10	10
Number of Tax Collection Appeals Processed	18	22	30	6	6
Number of Tax Appeals to the Assembly	1	0	1	1	1
Number of Bed Tax Hearings Chaired	0	1	1	1	1
Number of Bond Sales (including anticipated)	0	2	1	1	1
Amount of Bonds Sold	\$0	\$27,500,000	\$14,164,000	13,750,000	12,000,000
Number of Master Lease Schedules Processed	12	25	25	5	15
Number of Presentations Given on Issues/Events:					
Public	~5	~6	~7	12	12
Assembly	~10	~11	~10	10	~10
Borough/in-house	~2	~2	~2	5	~5
Information Dessimination:					
Recommended Budget Trifolds	50	75	75	75	50
Approved Budget Trifolds	75	75	75	250	250
Recommended Budgets	60	65	65	65	65
Approved Budgets	75	75	75	75	75
Financial Services (FS) Webpage with current Information	Yes	Yes	Yes	Yes	Yes
Number of Budget documents available on FS Website	5	6	4	5	6
Number of Financial Reports available on FS Website	1	2	3	4	5
Number of Bond Series Official Statements on FS Website	0	1	2	3	4
Number of Questions received by the FS Website	3	2	1	5	8
Number of "Hits" received by the Financial Services Website	~815	~1129	~3249	7,000	8,140

*Predicted values based on previous year's data.

~Estimated values.

Dept: Financial Services
Div: Administration

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	207,295	214,194	220,890	220,890	228,620	228,620
Overtime Wages	-	-	2,040	2,040	2,040	2,040
Temporary Salaries	1,435	439	2,000	2,000	2,000	2,000
Benefits	79,056	98,552	114,780	114,780	130,050	130,050
Subtotal:	<u>287,786</u>	<u>313,185</u>	<u>339,710</u>	<u>339,710</u>	<u>362,710</u>	<u>362,710</u>
COMMODITIES						
Office Supplies	1,059	1,096	2,000	1,500	2,000	2,000
Computer Supplies	221	230	400	900	400	400
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	398	329	700	700	700	700
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>1,678</u>	<u>1,655</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
CONTRACTUAL SERVICES						
Professional Services	-	235	3,200	3,200	3,200	3,200
Communications	62	171	300	300	300	300
Travel	991	1,567	1,630	1,630	1,630	1,630
Professional Dues/Meetings	983	863	730	730	730	730
Training	7,483	5,801	10,500	10,500	10,500	10,500
Advertising, Printing & Binding	-	601	250	250	250	250
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Subtotal:	<u>9,519</u>	<u>9,238</u>	<u>16,610</u>	<u>16,610</u>	<u>16,610</u>	<u>16,610</u>
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	400	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTAL:	<u><u>298,983</u></u>	<u><u>324,478</u></u>	<u><u>359,420</u></u>	<u><u>359,420</u></u>	<u><u>382,420</u></u>	<u><u>382,420</u></u>
FUNDING SOURCE:						
General Fund Revenues						

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – ACCOUNTING DIVISION

MISSION/Program Description

THE ACCOUNTING DIVISION'S MISSION IS TO PLAN, ORGANIZE, COORDINATE, AND ADMINISTER THE BOROUGH'S ACCOUNTING AND INTERNAL CONTROL FUNCTIONS ON A TIMELY AND ACCURATE BASIS, IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, CONTRACTS, REGULATORY, AND GRANTOR REQUIREMENTS AND MAINTAIN A "CLEAN" AUDIT OPINION ON THE BOROUGH'S FINANCIAL STATEMENTS. The Division maintains complete and accurate accounting records; reviews and complies with federal, state, and local laws, statutes, and regulations of a financial nature; oversees the annual and single audits of the Borough's financial and grants records; prepares the Comprehensive Annual Financial Report (CAFR) and Single Audit Reports; tests and implements the ongoing, periodic updates to the financial management system (Bi-Tech's IFAS); advises the Chief Financial Officer on accounting and related financial matters; supports the Treasury/Budget and Administration divisions with the Borough's annual operating budget; responds to accounting- and finance-related inquiries and requests from Borough departments, Assembly members, outside agencies, Service Area Commissioners, and individual citizens; attends and conducts workshops and training sessions to ensure staff are competent to maintain accurate financial records, to improve efficiency, and to stay current with all legislative and financial actions affecting the Borough.

Major Long-Term Issues and Concerns

- The proliferation of new mandates and constant changes to compliance requirements, along with the receipt of complex federal grants requiring compliance with volumes of regulations, continues to stretch available personnel and fiscal resources of the Accounting Division.

Objectives for FY 2006

- Continue implementation of the new capital assets software. Document principles used, automate processes, and write procedures for GASB 34 and other new GASB statements.
- Work with Computer Services and Bi-Tech to re-structure the general ledger as necessary to streamline the preparation of the annual financial statements.
- Hire and train new staff. Continue to evaluate staffing requirements to meet the Borough's ongoing accounting and financial reporting needs in light of the proliferation of new standards. These evaluations need to consider the number of FTEs, the type and level of staffing, and how staff is allocated to the competing functions (grants, accounts payable, general ledger, check printing, and needs generated outside the department).

Significant Budget Changes

Reorganized staff by type and level to meet the Borough's ongoing accounting and financial reporting needs. Net personnel costs increased due to cost of living and normal longevity adjustments.

Previous Year's Accomplishments

- Earned the Borough's sixteenth "Certificate of Achievement for Excellence in Financial Reporting" from GFOA for the FY 2002-03 CAFR, the Borough's first GASB 34 – compliant CAFR.
- Maintained timely and accurate accounting records.
- Complied with all laws, regulations, and contracts of a financial nature; filed all reports and returns to the IRS, State of Alaska, grantors, APOC, vendors, other third parties, and the Borough Mayor's Office and Assembly.
- Continued implementation of the new capital assets system; began balancing data converted to the new system; continued modification of IFAS for the new financial reporting requirements.
- Along with other departments, tested and implemented upgrades to the financial management system from Bi-Tech.
- Assisted the General Services department in the testing and evaluation of preparing purchase requisitions on-line within IFAS.

Dept: Financial Services
Div: Accounting
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2001/02</u> <u>Actual</u>	<u>2002/03</u> <u>Actual</u>	<u>2003/04</u> <u>Actual</u>	<u>2004/05</u> <u>Budget</u>	<u>2005/06</u> <u>Budget</u>
Measure 1. Earned Certificate of Achievement for excellence in Financial Reporting from GFOA?	Yes	Yes	Yes	Yes	Yes
Measure 2. Received Unqualified "clean" Audit Opinion on Borough's financial statements?	Yes	Yes	Yes	Yes	Yes
Measure 3. Maintained timely and accurate accounting records?	Yes	Yes	Yes	Yes	Yes
Measure 4. Number of Grantor/regulatory requirements, including compliance reports that were not met timely or accurately?	0	0	0	0	0
Measure 5. Number of times Vendors were not paid timely and accurately?	0	0	0	0	0

Additional Statistical Accomplishments

Annual Financial Audit, Annual State and Federal Single (Grant) Audits

No material weaknesses or reportable conditions	√	√	√	√	√
No disallowed costs, findings, or questioned costs	√	√	√	√	√
Total revenues	\$101.8 M	\$103.1 M	\$111.8 M	\$113.0 M	\$113.0 M
State grant expenditures	\$13.3 M	\$13.5 M	\$13.8 M	\$13.4 M	\$13.4 M
Federal grant expenditures	\$5.9 M	\$7.3 M	\$5.3 M	\$6.0 M	\$6.0 M
Audit tasks performed & schedules prepared	200+	200+	225+	225+	225+
Report pages	244	226	276	276	276
Financial statements, footnotes, RSI prepared	88	55	108	108	108
Additional info schedules, statistical tables, and transmittal letter pages prepared	45	56	64	64	64

General Ledger Section

Funds maintained / Line-item accounts maintained	32/623	34/693	34/767	34/767	34/767
Active (annual) operating cost centers	261	255	287	287	287
Active (inception-to-date) projects	526	513	442	442	442
Purchase orders reviewed (including TAs)	2844	2997	3837	3837	4244
Budget transactions / Journal entries processed	1243	1461	1343	1404	1404
Fixed assets tracked	5406	4215	4800	4800	4800
Ordinances / fiscal notes reviewed & booked	31	38	38	49	49
Bank accounts / reconciliations	16/192	16/192	16/156	13/156	15/180

Accounts Payable (AP)

Invoiced purchases processed for payment	24953	24516	22074	22500	22750
Vendor statements reconciled	1584	1550	1565	1575	1585
IRS Forms 1099 issued	433	324	198	215	230

Support Staff Functions

AP and Payroll check runs per year	217	206	181	210	210
Vendor & payroll checks/ EFTs distributed	21946	21533	20856	21000	21200

Grants Monitoring, Compliance, & Reporting

Grant project cost centers / amount of grants	460 / \$187M	480 / \$197M	535 / \$202M	520 / \$210M	570 / \$212M
Reports / invoices filed and billed	1000	1000	1000	1040	1000
Subgrantee/pass-thru agreements written/reviewed	20/80	17/68	12/48	11/44	12/48
Financial reviews of HSS applications	17	16	14	12	12

Other Compliance Reporting

Quarterly reports to Bentley Trust and APOC	8	12	12	12	12
IRS Forms 8038, bonds and leases	9	10	10	10	10
IRS Form 8849, refund of fuel excise tax	1	1	1	1	1
Unclaimed property report to State of Alaska	1	1	1	1	1
Annual arbitrage calculations for the IRS	5	5	4	4	4
Financial assurances for the landfill & USTs	4	4	4	4	4
Status reports for State-reimbursed capital projects for schools (bond- & cash-funded)	18	23	12	14	14
Anticipated school construction expenditures	1	1	1	1	1
Amount of revenue lost if not filed timely	\$9.4 M	\$9.5 M	\$10.0 M	\$11.4 M	\$12.1 M
Financial reports submitted to the Assembly	3	4	10	12	12

Dept: Financial Services
Div: Accounting

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	677,113	669,982	740,150	740,150	815,950	815,950
Overtime Wages	5,642	10,881	12,090	12,090	12,450	12,450
Temporary Salaries	12,967	14,214	23,260	23,260	23,960	23,960
Benefits	274,678	298,549	388,860	388,860	468,640	468,640
Subtotal:	970,400	993,626	1,164,360	1,164,360	1,321,000	1,321,000
COMMODITIES						
Office Supplies	6,872	6,586	9,470	9,470	9,270	9,270
Computer Supplies	278	200	600	600	600	600
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	4,196	4,461	4,800	4,800	5,000	5,000
Repair and Maint. Supplies	20	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	11,366	11,247	14,870	14,870	14,870	14,870
CONTRACTUAL SERVICES						
Professional Services	2,085	-	3,000	3,000	3,000	3,000
Communications	59	200	180	180	180	180
Travel	-	22	50	50	50	50
Professional Dues/Meetings	1,042	1,063	1,280	1,280	1,320	1,320
Training	13,648	12,187	11,810	11,810	13,420	13,420
Advertising, Printing & Binding	2,916	2,826	3,070	3,070	4,500	4,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	630	-	300	300	300	300
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	350	-	-	-	-	-
Subtotal:	20,730	16,298	19,690	19,690	22,770	22,770
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	1,073	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	1,073	-	-	-	-
GRAND TOTAL:	1,002,496	1,022,244	1,198,920	1,198,920	1,358,640	1,358,640
FUNDING SOURCE:						
General Fund Revenues						

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FY 2005–2006 Budget
Fairbanks North Star Borough

PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – CHILD CARE DIVISION – CHILD CARE ASSISTANCE SECTION

MISSION/Program Description

THE MISSION OF THIS SECTION IS TO PROVIDE CHILD CARE FINANCIAL ASSISTANCE TO ELIGIBLE WORKING OR TRAINING PARENTS WHO RESIDE IN THE FNSB. The program determines eligibility of parents based on income and activity, and of child care providers based on health and safety standards. The goal for program administration is to be easily accessible yet efficient and accountable for the use of public funds. This program supports the local economy by making more workers available to employers and by injecting over \$2M in funds annually in payment to child care businesses. The Borough receives state and federal dollars through a State grant to administer this program.

Major Long-Term Issues and Concerns

- Federal and state budgets directly affect the level of services available to our community. Lack of funding impacts parents needing the assistance. It also impacts the business community by reducing the number of available workers.
- The affordability of child care is of concern. Providers have raised their rates – due to increasing costs - yet still cannot pay staff adequately. Parent out-of-pocket costs have risen to the point where many parents cannot afford to use regulated child care, even with financial assistance, as the state subsidy rates have not been adjusted since July 2001.

Objectives for FY 2006

- Provide Child Care Assistance to Borough residents in a timely, professional and accountable manner:
 - Eligibility determinations will continue to be timely, professional, and according to policies;
 - Provider billings will continue to be processed promptly and forwarded timely to the state for payment.
- Assist in the development of new statewide software so that it meets local needs in program administration.
- Support the efforts of the Fairbanks Child Care Coalition, whose mission it is to work together with parents, providers and agencies so that all parents in the Fairbanks North Star Borough have informed access to quality child care which they can afford.

Significant Budget Changes

- The FY 2006 budget reflects a net increase in personnel costs due to cost of living adjustments, normal union and management longevity. Utility and building maintenance costs reflect current year increases.

Previous Year's Accomplishments

- Improved convenience to parents by making the application and renewal process more user-friendly.
- Served on statewide committee providing guidance to the state on the development of the new database.
- Regular and routine work as noted on the statistics page.

**Dept: Finance
Div: Child Care
Measures & Statistical Accomplishments**

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2001/02 Actual</u>	<u>2002/03 Actual</u>	<u>2003/04 Actual</u>	<u>2004/05 Budget</u>	<u>2005/06 Budget</u>
Measure 1. Parents able to work.	1,158	838	724	750	750
Measure 2. Parents able to train.	170	150	154	160	160
Measure 3. Employers who benefit from having employees who receive Child Care Assistance.	460	375	370	370	370
Measure 4. Days between receipt of complete parent application and determination of eligibility.	n/a	7	3	4	4
Measure 5. Child care provider applications / eligibility determinations.	264	181	93	100	100

Additional Statistical Accomplishments

Community Impact

Federal/state dollars passed through and injected into the community for child care services	\$2,319,347	\$2,364,888	\$2,318,900	\$2,400,000	\$2,400,000
Average amount of assistance paid per family per month	\$382	\$465	\$515	\$525	\$525

Provide Assistance to Borough Residents

Number of applications received	n/a	765	729	625	625
Children that received Child Care Assistance	1,529	1,299	1,160	1,130	1,130
Hours per week office is open to the public	45	45	45	45	45

Process Provider Applications and Billings

Providers determined eligible to participate as "approved" providers	244	137	78	80	80
Forms reviewed for compliance with provider eligibility	3,696	3,077	1,400	1,400	1,400
Number of payments processed	2,280	2,074	2,000	1,900	1,900
Number of providers paid	300	246	221	215	215
Days between deadline for receipt of provider billing and completion of processing.	1	1	1	1	1

Dept: Financial Services
Sec: Child Care

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	289,821	300,320	313,740	310,568	326,220	326,220
Overtime Wages	5,679	27	1,000	500	1,000	1,000
Temporary Salaries	78	3,225	2,700	2,700	2,700	2,700
Benefits	119,698	132,949	162,030	160,762	184,480	184,480
Subtotal:	415,276	436,521	479,470	474,530	514,400	514,400
COMMODITIES						
Office Supplies	5,988	6,607	6,850	5,640	6,000	6,000
Computer Supplies	298	-	-	-	-	-
Operating Supplies	213	507	-	-	-	-
Books and Periodicals	99	171	-	-	-	-
Repair and Maint. Supplies	491	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	7,089	7,285	6,850	5,640	6,000	6,000
CONTRACTUAL SERVICES						
Professional Services	-	350	1,000	1,000	1,000	1,000
Communications	29	172	-	-	-	-
Travel	1,239	592	1,000	1,000	1,000	1,000
Professional Dues/Meetings	206	125	200	100	100	100
Training	5,492	149	2,650	2,650	2,650	2,650
Advertising, Printing & Binding	1,172	1,799	1,000	1,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	6,109	6,582	6,400	6,400	8,230	8,230
Repairs & Maint. -Office Equipment	1,992	1,795	1,850	1,850	1,850	1,850
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	3,984	4,389	4,310	4,310	5,270	5,270
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	2,360,098	470	-	-	-	-
Subtotal:	2,380,321	16,423	18,410	18,310	21,100	21,100
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,263	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,263	-	-	-	-	-
GRAND TOTAL:	2,803,949	460,229	504,730	498,480	541,500	541,500
FUNDING SOURCE:						
Child Care Assistance Grant						<u>449,530</u>

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – CHILD CARE DIVISION – HEALTH & SOCIAL SERVICES SECTION

MISSION/Program Description

THE MISSION OF THIS SECTION IS TO SUPPORT THE HEALTH & SOCIAL SERVICES COMMISSION AND THE EARLY CHILDHOOD DEVELOPMENT COMMISSION IN FULFILLING THEIR DUTIES AND RESPONSIBILITIES. The Health & Social Services Commission allocates funding to non-profit organizations for essential human services. The Early Childhood Development Commission is tasked with furthering the quality of early care and education for children in the Borough. This section provides administrative support to both Commissions, provides information so both Commissions can make informed decisions, and administers grant funds pertinent to both, such as the Human Services Community Matching Grant and Local Matching Grant. The ECDC Commission was added to this section's responsibilities in FY04. This section also provides administrative support to the Division.

Major Long-Term Issues and Concerns

- The Community Matching Grant program provides essential human services and reaches over 30,000 local residents each year. Reductions in this program reduces services "whose unavailability would subject persons needing the services to serious mental or physical hardship." (A.S.29.60.650) In the long term, "saving money" by reducing this line item increases costs to the State.
- Additional funds are needed to continue the Early Childhood Development Commission's "Grow Better Kids" and "Hearts for Kids" projects, previously funded with a federal ELOA grant.

Objectives for FY 2006

- Continue to assist the Health & Social Services Commission in their work by:
 - Supporting the grant allocation and monitoring process;
 - Compiling information on community needs and the impact of the grants;
 - Supporting Commission meetings.
- Continue to assist the Early Childhood Development Commission in their work by:
 - Supporting Commission meetings and projects;
 - Compiling information on community needs and resources.
- Provide administrative support to the Division.

Significant Budget Changes

- The FY 2006 budget reflects a net increase in personnel costs due to cost of living adjustments, normal union and management longevity.

Previous Year's Accomplishments

- Developed and implemented new process to allocate Local Matching Grants, where Borough funds are used as a required match to draw additional health and social services dollars into the community.
- Supported the Health & Social Services Commission (HSSC).
- Supported the Early Childhood Development Commission (ECDC).
- Administered the ECDC Family Friendly Workplace Awards and Taking Action to Grow Better Kids community forum.
- Continued to seek funding for Hearts for Kids child care quality rating system.
- Provided ongoing administrative support to the Division.

Dept: Finance
Div: Health & Social Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2001/02 Actual</u>	<u>2002/03 Actual</u>	<u>2003/04 Actual</u>	<u>2004/05 Budget</u>	<u>2005/06 Budget</u>
Measure 1. Number of residents who received services funded by Human Services Community Matching Grants?	34,200	34,990	36,800	38,100	38,100
Measure 2. Multiplier (ratio) of State, Other & In Kind to Local funds for the Human Services Community Matching Grant?	25:1	24:1	41:1	47:1	47:1
Measure 3. Multiplier (ratio) of Funds from Primary Grantor, Other Funds & In Kind to Local Matching Grant funds?***	n/a	n/a	n/a	6:1	6:1
Measure 4. Health & Social Services Commission work requests and timelines met by staff?	Yes	Yes	Yes	Yes	Yes
Measure 5. Early Childhood Development Commission work requests and timelines met by staff? **	n/a	n/a	Yes	Yes	Yes

Additional Statistical Accomplishments

Impact of Human Services Community Matching Grant (HSCMG) and Local Matching Grant (LMG)

Economic value of HSCMG (total of Local, State, Other funds and In-kind)	\$4,670,214	\$4,515,962	\$4,352,979	\$4,892,357	\$4,892,357
Economic value of LMG (total of Local, Primary Grantor, Other funds and In-kind)	n/a	n/a	n/a	\$902,000	\$902,000

Administer Matching Grants

Amount of HSCMG allocated	\$576,724	\$481,512	\$331,014	\$329,950	\$329,950
Number of proposals received and screened	18	16	14	11	14
Number of grant programs	14	11	7	7	7
Number of reports reviewed	112	104	56	60	56
Amount of LMG allocated	n/a	n/a	n/a	\$150,000	\$150,000
Number of proposals received and screened	n/a	n/a	n/a	8	8
Number of grant programs	n/a	n/a	n/a	6	6
Number of reports reviewed	n/a	n/a	n/a	3	6

Support the Health & Social Services Commission

Staff hours in direct support of Commission	650	650	650	725	725
Timely and accurate: (Yes/No)					
Meeting notices, agendas, minutes?	Y	Y	Y	Y	Y
Information requested by Commission?	Y	Y	Y	Y	Y
Administration of non-profit subgrants?	Y	Y	Y	Y	Y

Support the Early Childhood Development Commission **

Staff hours in direct support of Commission	92	102	416	413	413
Grant funding administered for Commission	\$697,552	\$697,552	\$697,552	n/a	n/a
Timely and accurate: (Yes/No)					
Administration of grant and contracts?	Y	Y	Y	n/a	n/a
Meeting notices, agendas, minutes?	n/a	n/a	Y	Y	Y
Information requested by Commission?	n/a	n/a	Y	Y	Y

Notes:

**The Early Childhood Development Commission was assigned to this section in FY04, but grant administration began in FY02.

*** New program, estimates based on applications received through 12/31/04.

Dept: Financial Services
Sec: HSS Administration

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	30,836	18,590	19,290	19,293	19,990	19,990
Overtime Wages	137	106	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	12,482	8,382	9,920	9,917	11,250	11,250
Subtotal:	<u>43,455</u>	<u>27,078</u>	<u>29,210</u>	<u>29,210</u>	<u>31,240</u>	<u>31,240</u>
COMMODITIES						
Office Supplies	457	110	250	250	350	350
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>457</u>	<u>110</u>	<u>250</u>	<u>250</u>	<u>350</u>	<u>350</u>
CONTRACTUAL SERVICES						
Professional Services	-	-	-	999	1,000	1,000
Communications	5	58	300	300	300	300
Travel	-	-	-	-	-	-
Professional Dues/Meetings	236	290	350	350	500	500
Training	-	125	-	-	-	-
Advertising, Printing & Binding	276	566	450	450	1,300	1,300
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	312,119	239,783	184,800	213,240	231,090	231,090
Subtotal:	<u>312,636</u>	<u>240,822</u>	<u>185,900</u>	<u>215,339</u>	<u>234,190</u>	<u>234,190</u>
Grants Match, Indirect, Awaiting Budget	184,290	102,728	242,400	257,119	265,550	265,550
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTAL:	<u><u>540,838</u></u>	<u><u>370,738</u></u>	<u><u>457,760</u></u>	<u><u>501,918</u></u>	<u><u>531,330</u></u>	<u><u>531,330</u></u>
FUNDING SOURCE:						<u><u>242,650</u></u>
Health and Social Services Grant						<u><u>242,650</u></u>

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – CHILD CARE DIVISION – INFORMATION & REFERRAL SECTION

MISSION/Program Description

THE MISSION OF THIS SECTION IS TO HELP PARENTS MAKE INFORMED CHOICES FOR CHILD CARE. The child care referrals program gives parents information on finding and choosing child care. Referrals are given to participating child care providers who may meet the family's needs. The Borough receives federal dollars through a state grant to make this program available to Borough residents.

Major Long-Term Issues and Concerns

- Care is not readily available in some categories. Families with infants, multiple children, or non-traditional work schedules find few providers that can accommodate them. Overall, there appear to be fewer child care programs in operation.
- The quality of available child care continues to be of concern. While the "Hearts for Kids" program improved quality in the child care programs for those who participated, not all participated, and the project ended in 2003. Research indicates improvements last about two years without ongoing measurements and supports.
- Providers are unable to raise rates high enough to allow adequate pay for caregivers, resulting in a very high turnover rate and uneven quality of care. Research documents that quality of child care is directly linked to long-term performance in school.

Objectives for FY 2006

- Provide information and child care referrals to Borough residents in a timely, professional, and accountable manner.
- Finish the "Consumer Education Quality Assurance" process sponsored by Child Care Aware and become one of their "Quality Assured" sites.
- Coordinate efforts with C.A.R.E.S. resource development to expand the numbers of qualified child care providers in Fairbanks and to address the problems noted above.
- Provide services to families of children experiencing special needs in selecting and working with child care providers.
- Support the efforts of local organizations to inform the community about child care & early education issues.

Significant Budget Changes

- The FY 2006 budget reflects a net increase in personnel costs due to cost of living adjustments, normal union and management longevity. Utility and building maintenance costs reflect current year increases.

Previous Year's Accomplishments

- Provided referrals as noted on the statistical accomplishment pages. Each referral involves getting information from the family, giving information on choosing and assessing the quality of care, and a tailored set of referrals to providers with available space that could meet the family's needs.
- Provided specialized, intensive services to families with children with special needs on choosing and working with child care providers.
- Supported quality initiatives through work with professional associations, the Hearts for Kids program, conferences, and seminars.
- Supported child care recruitment efforts with CARES and other agencies.

Dept: Finance
Div: Child Care Referral
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2001/02</u> <u>Actual</u>	<u>2002/03</u> <u>Actual</u>	<u>2003/04</u> <u>Actual</u>	<u>2004/05</u> <u>Budget</u>	<u>2005/06</u> <u>Budget</u>
Measure 1. Parents report staff answered their child care questions: percent of responses to follow up survey that say staff answered their child care questions	n/a	n/a	100%	100%	100%
Measure 2. Parents use the service to find care for their children: number of referrals given	6,169	8,016	9,375	9,375	9,375
Measure 3. Child care providers use the service to find clients: percent of child care providers who use the service	40%	52%	60%	60%	60%

Additional Statistical Accomplishments

Help Parents Find Child Care

Number of families seeking care to allow employment	906	823	952	950	950
Number of families seeking care to attend school	105	107	90	100	100
Number of families served - total	1,067	1,274	1,339	1,300	1,300
Number of children served:	1,626	1,993	2,074	2,100	2,100
Needing full time care	1,349	1,591	1,614	1,600	1,600
Needing part time care	274	383	437	450	450
Needing care for infants & toddlers	800	991	1,088	1,100	1,100
Needing care for non-traditional schedules	229	363	304	300	300

Help Parents Make Informed Decisions About Child Care

Number of parents given information as part of referral process	1,067	1,274	1,339	1,350	1,350
Percent of follow-up surveys returned	n/a	n/a	21%	20%	20%
Number of parents given general information, not seeking referrals	520	520	520	740	740
Number of individuals provided information through classes, seminars & community events	1,039	685	1,026	1,050	1,050

Child Care Providers Using Services

Number of participating child care providers **	93	114	119	119	119
Centers	23	22	24	24	24
Licensed Homes	35	57	74	79	79
License-exempt Homes	35	35	21	21	21

Notes:

** Number at end of fiscal year, not including providers who had participated part of the year

Dept: Financial Services
Sec: Child Care Information & Referral

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	60,391	64,648	78,410	75,164	81,180	81,180
Overtime Wages	3,452	521	-	-	-	-
Temporary Salaries	478	2,136	-	-	-	-
Benefits	25,776	30,432	40,300	38,634	45,700	45,700
Subtotal:	90,097	97,737	118,710	113,798	126,880	126,880
COMMODITIES						
Office Supplies	1,486	1,338	1,650	1,500	1,500	1,500
Computer Supplies	894	800	800	1,320	-	-
Operating Supplies	1,467	5	3,000	1,000	1,000	1,000
Books and Periodicals	15	-	-	-	-	-
Repair and Maint. Supplies	173	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	4,035	2,143	5,450	3,820	2,500	2,500
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	131	-	-	-	-	-
Travel	292	373	1,400	2,000	2,000	2,000
Professional Dues/Meetings	800	750	250	250	250	250
Training	3,524	4,324	3,480	3,480	3,480	3,480
Advertising, Printing & Binding	1,978	916	1,850	1,400	1,400	1,400
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	1,079	1,162	1,130	1,130	1,410	1,410
Repairs & Maint. -Office Equipment	792	816	660	875	880	880
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	703	775	760	760	980	980
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	6	-	-	-	1,320	1,320
Subtotal:	9,305	9,116	9,530	9,895	11,720	11,720
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	2,526	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,526	-	-	-	-	-
GRAND TOTAL:	105,963	108,996	133,690	127,513	141,100	141,100
FUNDING SOURCE:						
Research and Referral Grant						<u>141,100</u>

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Dept: Financial Services
Div: Child Care

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	381,048	383,558	411,440	405,025	427,390	427,390
Overtime Wages	9,268	654	1,000	500	1,000	1,000
Temporary Salaries	556	5,361	2,700	2,700	2,700	2,700
Benefits	157,956	171,763	212,250	209,313	241,430	241,430
Subtotal:	548,828	561,336	627,390	617,538	672,520	672,520
COMMODITIES						
Office Supplies	7,931	8,055	8,750	7,390	7,850	7,850
Computer Supplies	1,192	800	800	1,320	-	-
Operating Supplies	1,680	512	3,000	1,000	1,000	1,000
Books and Periodicals	114	171	-	-	-	-
Repair and Maint. Supplies	664	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	11,581	9,538	12,550	9,710	8,850	8,850
CONTRACTUAL SERVICES						
Professional Services	-	350	1,000	1,999	2,000	2,000
Communications	165	230	300	300	300	300
Travel	1,531	965	2,400	3,000	3,000	3,000
Professional Dues/Meetings	1,242	1,165	800	700	850	850
Training	9,016	4,598	6,130	6,130	6,130	6,130
Advertising, Printing & Binding	3,426	3,281	3,300	2,850	3,700	3,700
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	7,188	7,744	7,530	7,530	9,640	9,640
Repairs & Maint. -Office Equipment	2,784	2,611	2,510	2,725	2,730	2,730
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	4,687	5,164	5,070	5,070	6,250	6,250
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	2,672,223	240,253	184,800	213,240	232,410	232,410
Subtotal:	2,702,262	266,361	213,840	243,544	267,010	267,010
Grants Local Match & Indirect Costs	184,290	102,728	242,400	257,119	265,550	265,550
CAPITAL OUTLAY						
Controlled Assets	3,789	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	3,789	-	-	-	-	-
GRAND TOTAL:	3,450,750	939,963	1,096,180	1,127,911	1,213,930	1,213,930
FUNDING SOURCES:						
General Fund Revenues						
Child Care Assistance Grant						449,530
Health and Social Services Grant						242,650
Information and Referral Grant						141,100
						<u>833,280</u>

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PROGRAM BUDGET SUMMARY

FINANCIAL SERVICES – TREASURY BUDGET DIVISION

MISSION/Program Description

THE MISSION OF THE TREASURY AND BUDGET DIVISION IS TO COLLECT AND INVEST BOROUGH FUNDS, PREPARE THE ANNUAL OPERATING BUDGET, AND TO ACCOUNT FOR ALL FUNDS RECEIVED IN AN EFFICIENT AND EFFECTIVE MANNER. It is the responsibility of the Treasury and Budget Division to; coordinate the development of the annual Borough operating budget; calculate the annual mill levies for all Borough taxing authorities; bill, dispatch, collect, and disburse annual property tax and related penalty and interest for the Borough, City of Fairbanks, and City of North Pole; regulate the collection of Borough Hotel-Motel, Alcoholic Beverage and Tobacco excise tax; collect other revenues in accordance with the FNSB Code of Ordinances; ensure accurate distribution of property tax and other revenues to the Road and Fire Service Area accounts; review Treasury deposits to assure maximum cash flow; invest Treasury funds to minimize risk and maintain sufficient liquidity; prepare State data requests and serve as the local contact to the State for revenue sharing programs and debt service reimbursements; and analyze the revenue impact of proposed local, state, and federal legislation.

Major Long-Term Issues and Concerns

Funding of local government services from differing revenue sources continues to be evaluated. Collection of revenue with alternative systems for the payment of services by credit card, and other venues, continues to be researched.

Objectives for FY 2006

- Issue comprehensive set of cash handling procedures to ensure uniformity of practices among departments.
- Provide prompt and courteous customer service to the general public and outside entities.
- Continue to process all property tax payments in-house, without the use of vendor processing services.
- Assist in the development and implementation of procedures for new programs that require collection activity or changes in tax administration, including changes required by GASB Statement 34, the new reporting model.
- Coordinate requests for proposals on a new custodial agreement and banking services contract; transition to new vendors, if applicable.
- Continue to research alternative systems for the payment of services by credit card and other venues.

Significant Budget Changes

- The FY 2006 budget reflects a net increase in the remaining personnel costs due to cost of living adjustments, normal union, and management longevity, and benefit rate.

Previous Year's Accomplishments

- Received 16th Distinguished Budget Presentation Award from the Government Financial Officers Association for the FY 2005 Budget.
- Maintained timely and accurate revenue receipting.
- Continued a set schedule for safe combination changes.

**Dept: Financial Services
Div: Treasury Budget
Measures & Statistical Accomplishments**

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2001/02 Actual</u>	<u>2002/03 Actual</u>	<u>2003/04 Actual</u>	<u>2004/05* Budget</u>	<u>2005/06* Budget</u>
Measure 1. Processed all property tax payments in house.	Yes	Yes	Yes	Yes	Yes
Measure 2. Number of Bank correction received for revenue collection in the BAC.	21	18	17	15	15
Measure 3. Prepared and delivered the Annual Operating Budget timely	Yes	Yes	Yes	Yes	Yes

Additional Statistical Accomplishments

Property Tax Bills and Notices Mailed	37,850	38,862	38,154	39,797	39,800
Property Tax Payments Processed	61,200	62,563	62,581	62,600	62,600
Property Taxes Collected - Borough	\$60,559,159	\$62,734,644	\$67,253,237	\$70,447,410	\$75,619,340
Property Taxes Collected - City of Fairbanks	\$7,622,031	\$8,069,096	\$8,585,057	\$9,772,600	\$11,396,020
Property Taxes Collected - City of North Pole	\$587,773	\$751,624	\$778,236	\$792,300	\$829,680
Property Tax Delinquency Notices Sent	4,200	3,677	3,770	3,693	3,700
Property Tax Certified Letters Mailed	2,500	2,545	2,139	2,505	2,200
Property Tax Adjustments Processed	2,200	1,593	1,079	1,000	1,000
Certificates of Redemption Issued	750	752	563	670	670
Number of Tax Collection Appeals Processed	18	22	30	20	20
Other Revenue Received	N/A	10,105,638	18,899,590	10,500,000	19,000,000
Other Revenue payments processed	6,100	6,859	6,945	6,900	7,100
Hotel/Motel Tax Collected	\$1,316,666	\$1,352,894	\$1,508,413	\$1,400,000	\$1,500,000
Hotel/Motel Tax Payments Processed	410	384	548	557	530
Number of Hotel/Motel Tax Accounts	73	71	60	58	55
Number of Hotel/Motel Tax Hearings Held	0	1	0	0	0
Alcoholic Beverage Tax Collected	N/A	N/A	N/A	\$800,000	\$1,200,000
Alcoholic Beverage Tax Payments Processed	N/A	N/A	N/A	1,128	1,020
Number of Alcoholic Beverage Tax Accounts	N/A	N/A	N/A	94	85
Tobacco Distribution Excise Tax Collected	N/A	N/A	N/A	\$1,100,000	\$1,100,000
Tobacco Distribution Excise Tax Payments Processed	N/A	N/A	N/A	120	156
Number of Tobacco Distribution Excise Tax Accounts	N/A	N/A	N/A	10	13
Investments purchased	15	24	10	25	25
Investments matured	19	28	12	27	27
Investments purchased	\$77,934,368	\$61,750,000	\$21,000,000	\$85,000,000	\$85,000,000
Investments matured	\$85,594,170	\$32,750,000	\$27,500,000	\$72,500,000	\$72,500,000
Contracts managed: Banking, investment, printing and service area budgets)	26	26	28	29	32
	172	172	173	173	173

* Estimated

Dept: Financial Services
Div: Treasury/Budget

	2002/03	2003/04	2004/005	2004/005	2005/006	2005/006
	Actual	Actual	Approved	Revised	Recommended	Approved
PERSONNEL SERVICES						
Permanent Salaries	323,290	336,200	399,610	399,610	413,400	413,400
Overtime Wages	2,222	3,578	4,670	4,670	6,170	6,170
Temporary Salaries	11,967	12,966	2,000	2,000	5,000	5,000
Benefits	129,164	141,262	207,990	207,990	236,690	236,690
Subtotal:	<u>466,643</u>	<u>494,006</u>	<u>614,270</u>	<u>614,270</u>	<u>661,260</u>	<u>661,260</u>
COMMODITIES						
Office Supplies	3,939	4,684	4,020	4,020	4,020	4,020
Computer Supplies	782	391	400	400	400	400
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	1,427	1,326	1,880	1,880	1,880	1,880
Repair and Maint. Supplies	82	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>6,230</u>	<u>6,401</u>	<u>6,300</u>	<u>6,300</u>	<u>6,300</u>	<u>6,300</u>
CONTRACTUAL SERVICES						
Professional Services	8,768	7,200	20,600	20,600	20,600	20,600
Communications	1,076	2,287	2,390	2,390	2,390	2,390
Travel	-	-	570	570	570	570
Professional Dues/Meetings	891	1,075	1,120	1,120	1,120	1,120
Training	8,780	3,056	4,700	4,700	4,700	4,700
Advertising, Printing & Binding	14,133	20,162	21,710	21,710	22,510	22,510
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	1,070	995	1,650	1,650	1,650	1,650
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	50,599	59,058	61,230	61,230	63,610	63,610
Subtotal:	<u>85,317</u>	<u>93,833</u>	<u>113,970</u>	<u>113,970</u>	<u>117,150</u>	<u>117,150</u>
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	7,933	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	<u>-</u>	<u>7,933</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTAL:	<u><u>558,190</u></u>	<u><u>602,173</u></u>	<u><u>734,540</u></u>	<u><u>734,540</u></u>	<u><u>784,710</u></u>	<u><u>784,710</u></u>
FUNDING SOURCE:						
General Fund Revenues						

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**Dept: Financial Services
Departmental Summary**

	2002/03 Actual	2003/04 Actual	2004/005 Approved	2004/005 Revised	2005/006 Recommended	2005/006 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,588,746	1,603,934	1,772,090	1,765,675	1,885,360	1,885,360
Overtime Wages	17,132	15,113	19,800	19,300	21,660	21,660
Temporary Salaries	26,925	32,980	29,960	29,960	33,660	33,660
Benefits	640,854	710,126	923,880	920,943	1,076,810	1,076,810
Subtotal:	<u>2,273,657</u>	<u>2,362,153</u>	<u>2,745,730</u>	<u>2,735,878</u>	<u>3,017,490</u>	<u>3,017,490</u>
COMMODITIES						
Office Supplies	19,801	20,421	24,240	22,380	23,140	23,140
Computer Supplies	2,473	1,621	2,200	3,220	1,400	1,400
Operating Supplies	1,680	512	3,000	1,000	1,000	1,000
Books and Periodicals	6,135	6,287	7,380	7,380	7,580	7,580
Repair and Maint. Supplies	766	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>30,855</u>	<u>28,841</u>	<u>36,820</u>	<u>33,980</u>	<u>33,120</u>	<u>33,120</u>
CONTRACTUAL SERVICES						
Professional Services	10,853	7,785	27,800	28,799	28,800	28,800
Communications	1,362	2,888	3,170	3,170	3,170	3,170
Travel	2,522	2,554	4,650	5,250	5,250	5,250
Professional Dues/Meetings	4,158	4,166	3,930	3,830	4,020	4,020
Training	38,927	25,642	33,140	33,140	34,750	34,750
Advertising, Printing & Binding	20,475	26,870	28,330	27,880	30,960	30,960
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	7,188	7,744	7,530	7,530	9,640	9,640
Repairs & Maint. -Office Equipment	4,484	3,606	4,460	4,675	4,680	4,680
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	4,687	5,164	5,070	5,070	6,250	6,250
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	2,723,172	299,311	246,030	274,470	296,020	296,020
Subtotal:	<u>2,817,828</u>	<u>385,730</u>	<u>364,110</u>	<u>393,814</u>	<u>423,540</u>	<u>423,540</u>
Grants Match, Indirect, Awaiting Budget	184,290	102,728	242,400	257,119	265,550	265,550
CAPITAL OUTLAY						
Controlled Assets	3,789	9,406	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	<u>3,789</u>	<u>9,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTAL:	<u><u>5,310,419</u></u>	<u><u>2,888,858</u></u>	<u><u>3,389,060</u></u>	<u><u>3,420,791</u></u>	<u><u>3,739,700</u></u>	<u><u>3,739,700</u></u>
FUNDING SOURCES:						
General Fund Revenues						
State Grants for Child Care/HSS						<u><u>833,280</u></u>