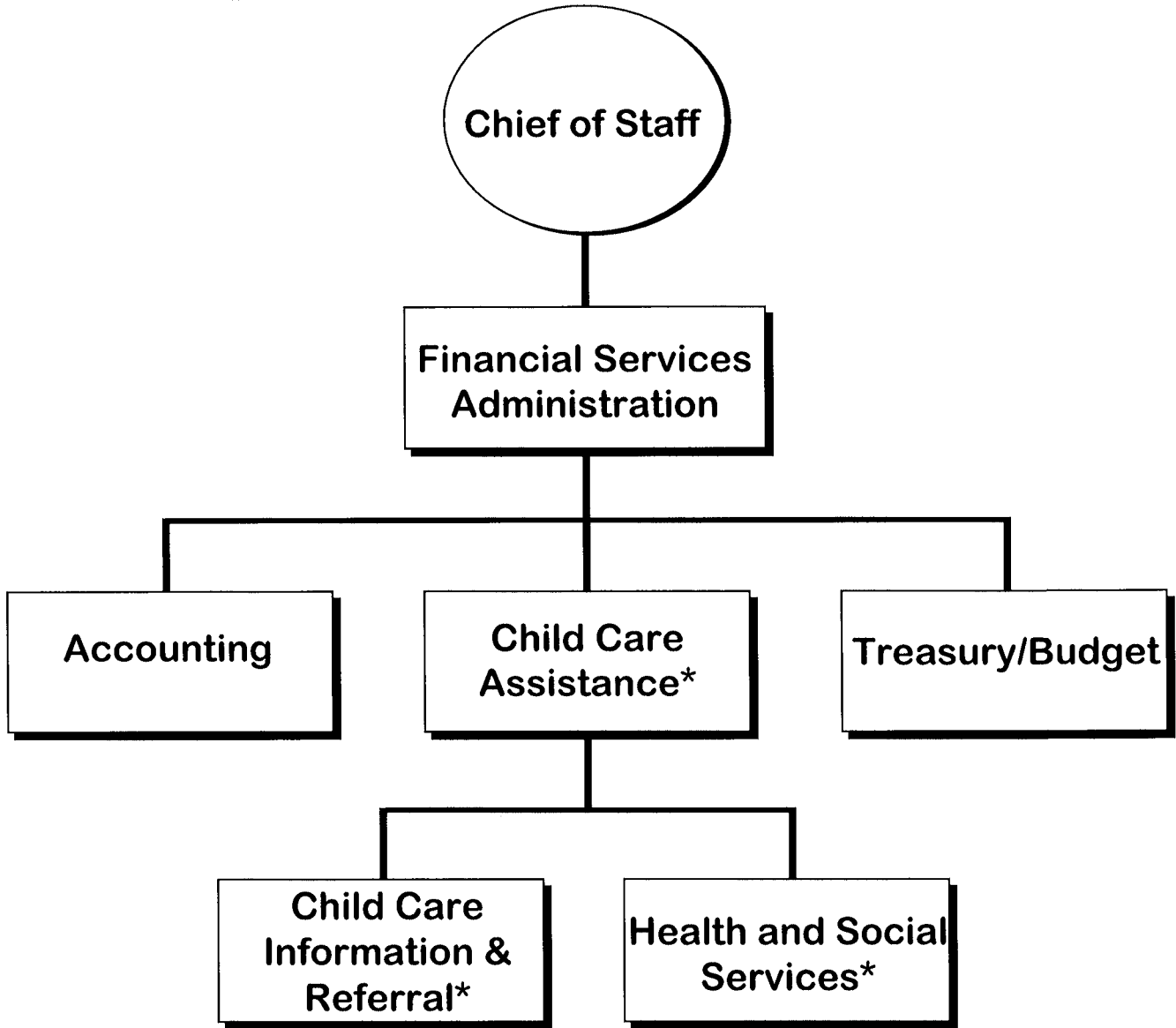


Department of Financial Services



*Special Revenue Fund, grant funded

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

- Loss of the CFO's Administrative Assistant will have negative work-product impacts which will need addressing through Departmental prioritization decision points.
- The Government Accounting Standards Board (GASB) as well as recent legislation (Sarbanes-Oxely Act) is 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.

Objectives for FY 2009

- Prepare for and execute a possible 2009 Series M 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's bond ratings.
- Continue to work with the Mayor's Office on special projects.

Significant Budget Changes

- The FY 2009 budget reflects a net change in personnel costs due to the loss of the CFO's Administrative Assistant position, cost of living adjustments, union and management longevity, and benefit rate changes.

Previous Year's Accomplishments

- Acceptable resolution of PERS and TRS system shortfall and administrative issues.
- Held one bond sale—General Obligation School Bonds, 2008 Series L, \$11,128,000. The bond sale purchase bid award went to Robert W. Baird & Co., Inc., of Red Bank, New Jersey and their winning TIC (total interest cost) was 4.037335%, the second lowest bidder came in at 4.098995%, and the highest bidder came in at 4.248947%. For comparative purposes, the 2007 Series J winning bid came in at 4.312337%. The 1/3/08 Bond Buyer 20 Bond Index was 4.32% and the Borough's bonds came in almost 30 basis points below the index rate, an excellent showing for the Borough.
- The Borough's strong bond ratings were maintained.
- Promoted public visibility of Borough budget and financial management through:
 - Approved Budget tri-folds that encapsulate the overall budget for easy readability.
 - The Financial Services Webpage which 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, H, I, J, K, and L).
- Worked with various departments to resolve new and challenging issues.
- Continued to produce CDs as a cost-effective and efficient means to distribute Borough financial information.

**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>2004/05 Actual</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08~ Budget</u>	<u>2008/09* 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

Additional Statistical Accomplishments

Receipt of Vendor Payment Complaints by Mayor	0	0	0	0	0
Number of Assembly Requests Responded to	18	3	3	6	10
Number of Appropriating Ordinances Reviewed and Processed	48	36	41	45	45
Number of Resolutions Reviewed and Processed	15	4	5	6	6
Number of Tax Collection Appeals Processed	6	5	6	6	6
Number of Tax Appeals to the Assembly	1	1	0	0	0
Number of Bed Tax Hearings Chaired	0	0	0	0	0
Number of Alcohol and Tobacco Excise Tax Hearings	0	0	0	0	0
Number of Bond Sales (including anticipated)	1	1	2	1	1
Amount of Bonds Sold	\$13,750,000	\$9,750,000	\$22,460,000	\$11,128,000	~
Number of Master Lease Schedules Processed	5	15	7	15	15
Number of Presentations Given on Issues/Events:					
Public	12	12	20	15	12
Assembly	10	10	8	10	10
Borough/in-house	5	5	4	5	5
Information Dissemination:					
Recommended Budget Trifolds	75	50	50	50	50
Approved Budget Trifolds	250	250	250	300	400
Recommended Budgets	65	65	65	65	65
Approved Budgets	75	75	120	120	120
Does the Financial Services (FS) Webpage contain current	Yes	Yes	Yes	Yes	Yes
Number of Budget documents available on FS Website	5	6	8	9	10
Number of Financial Reports available on FS Website	4	5	7	8	9
Number of Bond Series Official Statements on FS Website	3	4	6	7	8
Number of Questions received by the FS Website	5	8	4	6	6
Number of "Hits" received by the Financial Services Website	4,801	4,630	5,000	4,500	4,500
Number of CDs made for Various Projects	N/A	N/A	30	30	30

*Predicted values based on previous year's data.

~Estimated values.

Dept: Financial Services
Div: Administration

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	228,625	237,053	249,020	249,020	199,230	199,230
Overtime Wages	58	-	2,170	2,170	2,170	2,170
Temporary Salaries	4,592	-	2,130	2,130	2,130	2,130
Benefits	112,927	147,538	159,440	159,440	128,280	128,280
Subtotal:	346,202	384,591	412,760	412,760	331,810	331,810
COMMODITIES						
Office Supplies	1,731	1,640	2,000	2,000	2,000	2,000
Computer Supplies	200	393	400	400	400	400
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	762	379	700	700	700	700
Repair and Maint. Supplies	-	14	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	2,693	2,426	3,100	3,100	3,100	3,100
CONTRACTUAL SERVICES						
Professional Services	184	446	3,200	3,200	3,200	3,200
Communications	-	215	300	300	300	300
Travel	907	4,121	1,630	1,630	1,470	1,470
Professional Dues/Meetings	1,120	900	730	730	730	730
Training	4,578	6,525	10,500	10,500	9,450	9,450
Advertising, Printing & Binding	542	235	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:	7,331	12,442	16,610	16,610	15,400	15,400
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
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:	-	-	-	-	-	-
GRAND TOTAL:	356,226	399,459	432,470	432,470	350,310	350,310
FUNDING SOURCE:						
General Fund Revenues						

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 CFO on accounting and related financial matters; supports the Treasury/Budget and Administration divisions with the 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 ceaseless proliferation of new mandates, constant changes to compliance requirements, the necessity to revamp business processes due to external technological changes, and increasing numbers of complex grants continues to stretch the personnel resources of the Accounting Division. Consequently, some of these receive only scant staff resources, with value-added services getting little to none.

Objectives for FY 2009

- Follow new directives from the auditors as required by the ten new auditing standards. Start preparing for the implementation of GASB statements 45 and 47 (post-employment and termination benefits).
- Reorganize functions, responsibilities, duties, and tasks to absorb the elimination of the CFO's Administrative Assistant position. Continue to evaluate staffing requirements, considering the number of FTEs, the type and level of staffing, and how staff are allocated among competing functions.
- Test and implement forthcoming upgrades to IFAS. Plan for the elimination of Bi-Tech's legacy reporting and recurring calculation tools. Ongoing participation in the long-term project to implement web-based IFAS ("7i").
- Support General Services in the implementation of purchase cards. Establish the internal controls.
- Complete the documentation and training for GASB 34 as it relates to capital assets and for the capital assets software system. Continue the GASB 34 training and transition of responsibilities to regular staff. Continue to automate processes and write GASB 34 procedures.
- Work with Computer Services and Bi-Tech (or another vendor) to convert CAFR reports from Bi-Tech's "classic" version and to restructure the general ledger to streamline the preparation of the CAFR.
- Work with the Technology Group in evaluating the Borough's information technology needs as they relate to financial management. Participate in the Accounting portion, including internal controls, of any approved plans.

Significant Budget Changes

Net personnel costs changes due mainly to cost of living and normal longevity adjustments.

Previous Year's Accomplishments

- Earned the Borough's nineteenth "Certificate of Achievement for Excellence in Financial Reporting" from GFOA for the FY 2005-06 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 Assembly.
- Along with other departments, tested and implemented upgrades from Bi-Tech.
- Designed and moved Accounting's centralized filing to the 2nd floor and three positions to the old filing room. Designed and reconfigured the space vacated by the move.
- Implemented positive pay (automated fraud protection for checks written by the Borough).

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.

Measures	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08** Budget	2008/09* Budget
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. Met grantor/regulatory requirements, including compliance reports, timely and accurately?	Yes	Yes	Yes	Yes	Yes
Measure 5. Processed payments to vendors timely and accurately?	Yes	Yes	Yes	Yes	Yes

Additional Statistical Accomplishments

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

No material weaknesses or reportable conditions	√	√	√	√	√
No findings, questioned costs, or disallowed costs	√	√	√	√	√
Total revenues	\$111.5 M	\$124.5 M	\$139.8 M	\$124.5 M	\$139.8 M
State grant expenditures	\$12.7 M	\$15.8 M	\$21.6 M	\$16.0 M	\$18.5 M
Federal grant expenditures	\$10.1 M	\$8.3 M	\$5.2 M	\$9.0 M	\$4.8 M
Audit tasks performed & schedules prepared	240+	245+	250+	250+	250+
Report pages	280	276	302	276	300
Financial statements, footnotes, RSI prepared	110	106	110	106	110
Additional info schedules, statistical tables, and transmittal letter pages prepared	71	55	62	55	60

General Ledger Section

Funds maintained / Line-item accounts maintained	34 / 772	34 / 787	34 / 815	34 / 787	34 / 815
Active (annual) operating cost centers	268	268	268	268	268
Active (inception-to-date) projects	477	606	701	606	800
Purchase orders reviewed (including TAs)	3,837	3,533	5,575	3,765	7,180
Budget transactions / Journal entries processed	1,444	1,708	1,664	1,700	1,700
Capital assets tracked	5,920	6,349	6,433	7,100	6,700
Ordinances / fiscal notes reviewed & booked	48	49	38	49	38
Bank accounts / reconciliations	16 / 180	16 / 192	31 / 302	18 / 216	18 / 216

Accounts Payable (AP)

Invoiced purchases processed for payment	23,159	26,404	25,611	27,500	26,000
Vendor statements reconciled	1,500	768	960	800	1,000
IRS Forms 1099 issued	255	205	209	235	215

Support Staff Functions

AP and payroll check runs per year	310	325	329	345	330
Vendor & payroll checks/ EFTs distributed	21,000	22,227	22,231	23,000	23,000

Grants Monitoring, Compliance, & Reporting

Grant project cost centers / amount of grants	600 / \$212M	760 / \$243M	840 / \$280M	900 / \$300M	950 / \$315M
Reports / invoices filed and billed	1,250	1,100	1,100	1,200	1,100
Subgrant agreements written / reports reviewed	25 / 100	30 / 100	25 / 100	30 / 100	25 / 100
Financial reviews of HSS applications	14	11	11	14	9

Other Compliance Reporting

Quarterly reports to Bentley Trust and APOC	8	8	8	8	8
IRS Forms 8038, bonds and leases	24	16	12	16	16
Unclaimed property report to State of Alaska	1	1	1	1	1
Annual arbitrage calculations for the IRS	9	10	11	6	12
Financial assurances for the landfill & USTs	2	2	2	2	2
Status reports for State-reimbursed capital projects for schools (bond- & cash-funded)	14	14	14	16	14
School construction expenditures	2	2	2	3	2
Anticipated school construction reimbursements	1	1	2	1	2
Amount of revenue lost if not filed timely	\$11.4 M	\$11.4 M	\$11.5 M	\$11.5 M	\$9.5 M

* Estimated

** Per the FY2008 Approved Budget

Dept: Financial Services
Div: Accounting

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	807,078	807,790	966,100	966,100	964,520	971,700
Overtime Wages	8,293	18,511	13,250	13,250	13,720	13,720
Temporary Salaries	19,847	37,021	25,490	25,490	26,050	26,050
Benefits	459,973	523,639	623,180	623,180	624,450	629,020
Subtotal:	1,295,191	1,386,961	1,628,020	1,628,020	1,628,740	1,640,490
COMMODITIES						
Office Supplies	8,506	6,569	9,270	9,270	10,470	10,470
Computer Supplies	180	782	600	600	3,040	3,040
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	5,046	4,566	5,560	5,560	5,840	5,840
Repair and Maint. Supplies	-	45	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	13,732	11,962	15,430	15,430	19,350	19,350
CONTRACTUAL SERVICES						
Professional Services	-	-	3,000	3,000	5,000	5,000
Communications	108	131	360	360	360	360
Travel	6	-	30	30	30	30
Professional Dues/Meetings	1,142	1,362	1,330	1,330	1,590	1,590
Training	10,750	9,374	15,500	15,500	13,970	13,970
Advertising, Printing & Binding	5,834	4,349	3,960	3,960	5,710	5,710
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	10	-	300	300	300	300
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	400	-	-	-	-
Subtotal:	17,850	15,616	24,480	24,480	26,960	26,960
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
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:	-	-	-	-	-	-
GRAND TOTAL:	1,326,773	1,414,539	1,667,930	1,667,930	1,675,050	1,686,800
FUNDING SOURCE:						
General Fund Revenues						

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 around \$2M annually in payments 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

- **Affordability:** Parent out-of-pocket costs have risen to the point where many parents cannot afford to use regulated child care, even with financial assistance. State subsidy rates are not keeping pace with market costs.
- **Access to child care assistance:** Parent maximum income limits were last updated in 2002, effectively shrinking eligibility levels as time progresses. Fewer families qualify for services they need.
- **Availability of care:** The number of child care spaces in licensed facilities is decreasing, due to costs outpacing income, and facilities closing.
- **DHSS administrative requirements** continue to increase; funding has been flat for three years. The centralized, statewide database is cumbersome. Customer service response times are increasing due to the procedures we are required to follow.

Objectives for FY 2009

- 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 for state payment.
- Support the efforts of the Fairbanks Child Care Coalition, whose mission 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 2009 budget reflects a net increase in personnel costs due to cost of living adjustments, union and management longevity, as well as increasing utility costs.

Previous Year's Accomplishments

- Met and/or exceeded grant performance measures for timeliness and accuracy in eligibility determinations for parents and providers.
- Regular and routine work, as noted on the statistics page.

Dept: Finance
Sec: 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>2004/05 Actual</u>	<u>2005/06 Actuals</u>	<u>2006/07 Actuals</u>	<u>2007/08 Budget *</u>	<u>2008/09 Budget *</u>
Measure 1. Parents able to work or train	815	761 ^	729 ^	730	730
Measure 2. Employers who benefit from having employees who receive Child Care Assistance.	310	310 ^	data no longer available		
Measure 3. Days between receipt of parent application and action taken.	4	8 ^^	8 ^^	14 ^^	14 ^^
Measure 4. Child care provider applications / eligibility determinations.	133	132	111	130	130

Additional Statistical Accomplishments

Community Impact

Federal/state dollars passed through and injected into the community for child care services	\$2,374,210	\$2,100,000 ^	\$1,928,300	\$1,930,000	\$1,930,000
Average amount of assistance paid per family per month	\$515	\$510 ^	\$515 ^	\$515	\$515

Provide Assistance to Borough Residents

Number of applications received	672	650	704	710	710
Children that received Child Care Assistance	1,110	1,050 ^	1,077	1,080	1,080
Hours per week office is open to the public	47	47	47	47	47

Process Provider Applications and Billings

Providers determined eligible to participate as "approved" providers	91	96	83	90	90
Forms reviewed for compliance with provider eligibility	2,099	1,830	2,039	2,100	2,100
Number of providers paid	235	235 ^	213	215	215

* Estimated on prior year actuals

^ Began using a centralized statewide database February 2006 and lost the ability to extract local data. FY06 actuals extrapolated from local database. FY07 actuals estimated from data provided by State.

^^ Increase in processing time due to changes in state policies, procedures, and administrative requirements.

Dept: Financial Services
Sec: Child Care

	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Approved	Revised	Recommended	Approved
PERSONNEL SERVICES						
Permanent Salaries	302,883	293,109	313,330	313,330	324,040	324,040
Overtime Wages	3,228	761	1,000	1,000	1,000	1,000
Temporary Salaries	518	7,195	2,700	2,700	2,700	2,700
Benefits	156,922	168,212	199,530	199,530	206,960	206,960
Subtotal:	463,551	469,277	516,560	516,560	534,700	534,700
COMMODITIES						
Office Supplies	3,721	3,273	5,160	4,300	4,300	4,300
Computer Supplies	93	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	111	113	50	120	120	120
Repair and Maint. Supplies	-	143	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	3,925	3,529	5,210	4,420	4,420	4,420
CONTRACTUAL SERVICES						
Professional Services	700	735	1,000	1,000	1,000	1,000
Communications	45	229	-	-	-	-
Travel	-	135	1,000	1,000	900	900
Professional Dues/Meetings	90	109	70	-	-	-
Training	315	300	2,650	2,650	2,390	2,390
Advertising, Printing & Binding	1,477	784	1,500	1,500	1,500	1,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	7,028	7,623	9,520	9,520	9,520	9,520
Repairs & Maint. -Office Equipment	1,485	1,297	270	270	270	270
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	5,877	5,787	7,320	7,320	10,250	10,250
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	80	115	-	-	-	-
Subtotal:	17,097	17,114	23,330	23,260	25,830	25,830
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	704	1,174	-	860	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	704	1,174	-	860	-	-
GRAND TOTAL:	485,277	491,094	545,100	545,100	564,950	564,950
FUNDING SOURCE:						
Child Care Assistance Grant						<u>443,000</u>

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 the Match Assistance Grant. 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. Demonstrated need and exceptional efficiencies highlight the importance of this grant program. Support for consistent state funding is needed to avoid reductions in services “whose unavailability would subject persons needing the services to serious mental or physical hardship.” (A.S.29.60.650)
- Research continues to demonstrate the need for quality early learning environments for all young children. Almost half of Alaska’s children arrive at school unprepared to read or learn.
- Availability and affordability of licensed child care. Costs continue to increase but parents are unable to pay more for care.

Objectives for FY 2009

- 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 2009 budget reflects a net increase in personnel costs due to cost of living adjustments, union and management longevity.

Previous Year’s Accomplishments

- Supported the Health & Social Services Commission (HSSC).
- Supported the Early Childhood Development Commission (ECDC).
- Managed the ECDC Family Friendly Workplace Awards.
- Managed Human Services Community Matching Grants and Match Assistance Grants.
- Provided ongoing administrative support to the Division.

Dept: Finance
Sec: 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>2004/05 Actual</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08* Budget</u>	<u>2008/09* Budget</u>
Measure 1. Number of residents who received services funded by Human Services Community Matching Grants:	39,139	37,169	34,204	34,200	34,200
Measure 2. Multiplier (ratio) of State, Other & In-kind to Local funds for the Human Services Community Matching Grant:	49:1	44:1	51:1	50:1	50:1
Measure 3. Multiplier (ratio) of Funds from Primary Grantor, Other Funds & In-kind to Match Assistance Grant funds:	13:1	10:1	12:1 **	10:1	10:1
Measure 4. Were Health & Social Services Commission work requests and timelines met by staff?	Yes	Yes	Yes	Yes	Yes
Measure 5. Were Early Childhood Development Commission work requests and timelines met by staff?	Yes	Yes	Yes	Yes	Yes

Additional Statistical Accomplishments

Impact of Human Services Community Matching Grant (HSCMG) and Match Assistance Grant (MAG)

Economic value of HSCMG (total of Local, State, Other funds and In-kind)	\$4,824,266	\$4,675,972	\$6,625,129	\$6,000,000	\$6,000,000
Economic value of MAG (total of Local, Primary Grantor, Other funds and In-kind)	\$1,871,746	\$1,482,649	\$1,855,782 ^	\$1,500,000	\$1,500,000

Administer Matching Grants

Amount of HSCMG allocated	\$321,358	\$346,643	\$434,177	\$434,177	\$343,177
Number of proposals received and screened	10	14	9	10	10
Number of grant programs	7	6	9	9	9
Number of reports reviewed	56	48	72	72	72
Amount of MAG allocated	\$138,392	\$133,032	\$143,662	\$150,000	\$150,000
Number of proposals received and screened	7	12	14	18	18
Number of grant programs	7	13	27 *	25	25
Number of reports reviewed	1	30	36	35	35

Support the Health & Social Services Commission

Staff hours in direct support of Commission	650	750	750	750	750
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	380	425	450	450	450
Grant funding administered for Commission	n/a	n/a	n/a	n/a	n/a
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 Commission projects?	Y	Y	Y	Y	Y

Notes:

*Estimated

** Includes all grants active in fiscal year

^ Projections from proposals, final reports not yet available

**Dept: Financial Services
Sec: HSS Administration**

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	18,638	60,253	62,390	62,390	64,520	64,520
Overtime Wages	6		-	-	-	-
Temporary Salaries	-		-	-	-	-
Benefits	10,497	34,505	39,560	39,560	41,030	41,030
Subtotal:	29,141	94,758	101,950	101,950	105,550	105,550
COMMODITIES						
Office Supplies	375	544	350	350	350	350
Computer Supplies	110	124	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	485	668	350	350	350	350
CONTRACTUAL SERVICES						
Professional Services	-	-	1,000	1,000	1,000	1,000
Communications	-	43	50	50	50	50
Travel	-	135	-	-	-	-
Professional Dues/Meetings	342	540	750	750	750	750
Training	-	-	-	-	-	-
Advertising, Printing & Binding	2,314	588	1,300	1,300	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	334,548	295,092	299,184	299,184	299,190	299,190
Subtotal:	337,204	296,398	302,284	302,284	302,290	302,290
Grants Match, Indirect, Awaiting Budget	103,990	138,006	299,992	299,992	241,000	241,000
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:	-	-	-	-	-	-
GRAND TOTAL:	470,820	529,830	704,576	704,576	649,190	649,190
FUNDING SOURCE:						
Health and Social Services Grant						<u>314,983</u>

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

- Facility closures are a major concern. There is less licensed care available, especially in center settings.
- Fewer children in regulated settings raises questions about the quality of early education children receive. Research documents that the quality of child care received is directly linked to long-term performance in school.
- The availability of adequate grant funding continues to be an issue. Staffing was reduced in the current fiscal year due to a reduction in funding.

Objectives for FY 2009

- Provide consumer information and child care referrals to Borough residents in a timely, professional, and accountable manner.
- Maintain "Quality Assured" status through Child Care Aware, meeting national standards for consumer education.
- Coordinate efforts with the F.N.S.B. Early Childhood Commission and C.A.R.E.S. resource development to address long term issues 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 2009 budget reflects a net increase in personnel costs due to cost of living adjustments, union and management longevity, as well as increasing utility costs.

Previous Year's Accomplishments

- Continued to meet stringent national consumer education standards required for "Quality Assured" status by Child Care Aware.
- 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.
- Community outreach regarding the importance of quality early learning experiences.

Dept: Finance
Sec: Child Care Information & 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>2004/05</u> <u>Actual</u>	<u>2005/06</u> <u>Actual</u>	<u>2006/07</u> <u>Actual</u>	<u>2007/08*</u> <u>Budget</u>	<u>2008/09*</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	100%	100%	100%	100%	100%
Measure 2. Parents use the service to find care for their children: number of referrals given	10,764	11,735	9,967	9,900	9,900
Measure 3. Child care providers use the service to find clients: percent of child care providers who use the service	60%	56%	78%	75%	75%

Additional Statistical Accomplishments

Help Parents Find Child Care

Number of families seeking care to allow employment	712	788	800	800	800
Number of families seeking care to attend school	89	131	114	115	115
Number of families seeking care for other reasons, such as a change in their needs: may also be working or in school.	473	440	427	425	425
Number of families served - total	1,274	1,359	1,131	1,130	1,130
Number of children served:	1,711	1,617	1,437	1,435	1,435
Needing full time care	1,411	1,302	1,360	1,360	1,360
Needing part time care	275	245	166	165	165
Needing care for infants & toddlers	850	782	735	735	735
Needing care for non-traditional schedules	131	100	145	145	145

Help Parents Make Informed Decisions About Child Care

Number of parents given information as part of referral process	1,274	1,359	1,131	1,130	1,130
Percent of follow-up surveys returned	20%	20%	20%	20%	20%
Number of parents given general information, not seeking referrals	795	755	670	670	670
Number of individuals provided information through classes, seminars & community events	720	1,479	727	730	730

Child Care Providers Using Services

Number of participating child care providers **	102	95	95	95	95
Centers	19	21	20	20	20
Licensed Homes	65	64	64	65	65
License-exempt Homes	18	10	11	10	10

Notes:

*Estimated

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

Dept: Financial Services
Sec: Child Care Information & Referral

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	82,944	66,192	89,140	77,910	91,790	91,790
Overtime Wages	-	993	-	-	-	-
Temporary Salaries	-	4,760	-	-	-	-
Benefits	44,176	40,709	56,510	49,395	58,380	58,380
Subtotal:	127,120	112,654	145,650	127,305	150,170	150,170
COMMODITIES						
Office Supplies	361	1,728	1,000	555	550	550
Computer Supplies	1,000	1,218	1,500	-	-	-
Operating Supplies	-	4	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	45	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,361	2,995	2,500	555	550	550
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	-	3,286	500	-	-	-
Professional Dues/Meetings	492	607	300	350	350	350
Training	235	255	-	-	-	-
Advertising, Printing & Binding	1,601	1,621	1,000	1,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	1,410	1,580	1,630	1,630	1,630	1,630
Repairs & Maint. -Office Equipment	876	145	350	350	350	350
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	980	1,200	1,360	1,360	1,900	1,900
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	-	-	1,450	1,450	1,450
Subtotal:	5,594	8,694	5,140	6,140	6,680	6,680
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	645	2,348	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	645	2,348	-	-	-	-
GRAND TOTAL:	134,720	126,691	153,290	134,000	157,400	157,400
FUNDING SOURCE:						
Research and Referral Grant						<u>157,400</u>

Dept: Financial Services
Div: Child Care

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	404,465	419,554	464,860	453,630	480,350	480,350
Overtime Wages	3,234	1,754	1,000	1,000	1,000	1,000
Temporary Salaries	518	11,955	2,700	2,700	2,700	2,700
Benefits	211,595	243,426	295,600	288,485	306,370	306,370
Subtotal:	619,812	676,689	764,160	745,815	790,420	790,420
COMMODITIES						
Office Supplies	4,457	5,545	6,510	5,205	5,200	5,200
Computer Supplies	1,203	1,342	1,500	-	-	-
Operating Supplies	-	4	-	-	-	-
Books and Periodicals	111	113	50	120	120	120
Repair and Maint. Supplies	-	188	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	5,771	7,192	8,060	5,325	5,320	5,320
CONTRACTUAL SERVICES						
Professional Services	700	735	2,000	2,000	2,000	2,000
Communications	45	272	50	50	50	50
Travel	-	3,556	1,500	1,000	900	900
Professional Dues/Meetings	924	1,256	1,120	1,100	1,100	1,100
Training	550	555	2,650	2,650	2,390	2,390
Advertising, Printing & Binding	5,392	2,993	3,800	3,800	3,800	3,800
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	8,438	9,203	11,150	11,150	11,150	11,150
Repairs & Maint. -Office Equipment	2,361	1,442	620	620	620	620
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	6,857	6,987	8,680	8,680	12,150	12,150
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	334,628	295,207	299,184	300,634	300,640	300,640
Subtotal:	359,895	322,206	330,754	331,684	334,800	334,800
Grants Local Match & Indirect Costs	103,990	138,006	299,992	299,992	241,000	241,000
CAPITAL OUTLAY						
Controlled Assets	1,349	3,522	-	860	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,349	3,522	-	860	-	-
GRAND TOTAL:	1,090,817	1,147,615	1,402,966	1,383,676	1,371,540	1,371,540
FUNDING SOURCES:						
General Fund Revenues						
Child Care Assistance Grant						443,000
Health and Social Services Grant						314,983
Information and Referral Grant						157,400
						<u>915,383</u>

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 2009

- 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.
- Continue to update and issue a comprehensive set of cash handling procedures to ensure uniformity of practices among departments.
- Continue to research alternative systems for the payment of services by credit card and other venues.

Significant Budget Changes

- The FY 2009 budget reflects a net increase in the remaining personnel costs due to cost of living adjustments, union, and management longevity, and benefit rate.

Previous Year's Accomplishments

- Received 18th Distinguished Budget Presentation Award from the Government Financial Officers Association for the FY 2008 Budget.
- Maintained timely and accurate revenue receipting.
- Continued a set schedule for safe combination changes.

**Dept: Financial Services
Div: Treasury and 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>2004/05 Actual</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08 Budget</u>	<u>2008/09* Budget</u>
Measure 1. Processed all property tax payments in house.	Yes	Yes	Yes	Yes	Yes
Measure 2. Number of Bank corrections received for revenue collections in the BAC.	11	15	12	15	12
Measure 3. Prepared and delivered the Annual Operating Budget timely	Yes	Yes	Yes	Yes	Yes
<u>Additional Statistical Accomplishments</u>					
Property Tax Bills and Notices Mailed	39,167	39,167	39,470	41,623	42,000
Property Tax Payments Processed	64,386	65,942	67,538	65,500	68,000
Property Taxes Collected - Borough	\$70,924,455	\$75,653,688	\$81,282,422	\$83,824,570	\$85,726,900
Property Taxes Collected - City of Fairbanks	\$10,477,096	\$10,897,359	\$11,764,483	\$12,870,830	\$10,140,720
Property Taxes Collected - City of North Pole	\$800,729	\$749,946	\$800,567	\$868,910	\$904,695
Property Taxes Collected - Service Areas	\$6,249,058	\$6,803,407	\$7,469,159	\$8,173,680	\$8,349,450
Property Tax Delinquency Notices Sent	3,693	3,565	3,636	3,845	3,900
Property Tax Certified Letters Mailed	2,292	2,225	1,898	2,400	2,400
Property Tax Adjustments Processed	2,043	1,522	1,505	1,550	1,550
Certificates of Redemption Issued	740	672	465	670	670
Number of Tax Collection Appeals Processed	7	9	7	10	10
Other Revenue Received	38,266,490	39,262,769	44,586,793	40,000,000	45,000,000
Other Revenue payments processed	8,325	8,595	8,998	9,000	9,500
Hotel/Motel Tax Collected	\$1,529,339	\$1,552,911	\$1,697,079	\$1,600,000	\$1,690,000
Hotel/Motel Tax Payments Processed	649	646	579	650	660
Number of Hotel/Motel Tax Accounts	62	62	64	64	66
Number of Hotel/Motel Tax Hearings Held	0	0	0	0	0
Alcoholic Beverage Tax Collected	\$1,246,456	\$1,234,645	\$1,329,016	\$1,225,000	\$1,380,000
Alcoholic Beverage Tax Payments Processed	924	1,020	1,032	1,024	1,024
Number of Alcoholic Beverage Tax Accounts	77	85	86	88	88
Tobacco Distribution Excise Tax Collected	\$986,350	\$1,016,190	\$994,040	\$990,000	\$1,000,000
Tobacco Distribution Excise Tax Payments Processed	132	156	156	156	156
Number of Tobacco Distribution Excise Tax Accounts	11	13	13	11	11
Investments purchased	18	29	40	30	35
Investments matured	9	35	36	30	35
Investments purchased	\$67,500,000	\$132,000,000	\$150,000,000	\$125,000,000	\$155,000,000
Investments matured	\$37,000,000	\$131,500,000	\$185,000,000	\$125,000,000	\$155,000,000
Contracts managed: Banking, investment, printing and advertising	29	33	34	35	36
Budgets prepared and balanced (including road and service area budgets)	173	173	173	173	172

* Estimated

Dept: Financial Services
Div: Treasury/Budget

	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Approved	Revised	Recommended	Approved
PERSONNEL SERVICES						
Permanent Salaries	380,381	382,280	443,760	443,760	456,350	456,350
Overtime Wages	4,326	4,489	6,560	6,560	7,720	7,720
Temporary Salaries	5,720	7,141	6,700	6,700	6,700	6,700
Benefits	205,283	248,761	286,100	286,100	295,740	295,740
Subtotal:	595,710	642,671	743,120	743,120	766,510	766,510
COMMODITIES						
Office Supplies	4,488	2,190	4,020	4,020	4,020	4,020
Computer Supplies	397	13	400	400	400	400
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	1,575	1,593	1,880	1,880	1,880	1,880
Repair and Maint. Supplies	108	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	6,568	3,796	6,300	6,300	6,300	6,300
CONTRACTUAL SERVICES						
Professional Services	8,768	9,187	20,600	20,600	20,600	20,600
Communications	264	345	1,440	1,440	940	940
Travel	-	-	50	50	40	40
Professional Dues/Meetings	1,613	1,230	1,120	1,120	1,120	1,120
Training	3,719	4,508	4,700	4,700	4,230	4,230
Advertising, Printing & Binding	17,433	23,253	23,010	23,010	25,010	25,010
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	1,071	1,164	1,650	1,650	1,650	1,650
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	54,569	56,353	63,990	63,990	149,490	149,490
Subtotal:	87,437	96,040	116,560	116,560	203,080	203,080
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
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:	-	-	-	-	-	-
GRAND TOTAL:	689,715	742,507	865,980	865,980	975,890	975,890
FUNDING SOURCE:						
General Fund Revenues						

**Dept: Financial Services
Departmental Summary**

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,820,549	1,846,677	2,123,740	2,112,510	2,100,450	2,107,630
Overtime Wages	15,911	24,754	22,980	22,980	24,610	24,610
Temporary Salaries	30,677	56,117	37,020	37,020	37,580	37,580
Benefits	989,778	1,163,364	1,364,320	1,357,205	1,354,840	1,359,410
Subtotal:	<u>2,856,915</u>	<u>3,090,912</u>	<u>3,548,060</u>	<u>3,529,715</u>	<u>3,517,480</u>	<u>3,529,230</u>
COMMODITIES						
Office Supplies	19,182	15,944	21,800	20,495	21,690	21,690
Computer Supplies	1,980	2,530	2,900	1,400	3,840	3,840
Operating Supplies	-	4	-	-	-	-
Books and Periodicals	7,494	6,651	8,190	8,260	8,540	8,540
Repair and Maint. Supplies	108	247	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>28,764</u>	<u>25,376</u>	<u>32,890</u>	<u>30,155</u>	<u>34,070</u>	<u>34,070</u>
CONTRACTUAL SERVICES						
Professional Services	9,652	10,368	28,800	28,800	30,800	30,800
Communications	417	963	2,150	2,150	1,650	1,650
Travel	913	7,677	3,210	2,710	2,440	2,440
Professional Dues/Meetings	4,799	4,748	4,300	4,280	4,540	4,540
Training	19,597	20,962	33,350	33,350	30,040	30,040
Advertising, Printing & Binding	29,201	30,830	31,020	31,020	34,770	34,770
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	8,438	9,203	11,150	11,150	11,150	11,150
Repairs & Maint. -Office Equipment	3,442	2,606	2,570	2,570	2,570	2,570
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	6,857	6,987	8,680	8,680	12,150	12,150
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	389,197	351,960	363,174	364,624	450,130	450,130
Subtotal:	<u>472,513</u>	<u>446,304</u>	<u>488,404</u>	<u>489,334</u>	<u>580,240</u>	<u>580,240</u>
Grants Match, Indirect, Awaiting Budget	103,990	138,006	299,992	299,992	241,000	241,000
CAPITAL OUTLAY						
Controlled Assets	1,349	3,522	-	860	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	<u>1,349</u>	<u>3,522</u>	<u>-</u>	<u>860</u>	<u>-</u>	<u>-</u>
GRAND TOTAL:	<u><u>3,463,531</u></u>	<u><u>3,704,120</u></u>	<u><u>4,369,346</u></u>	<u><u>4,350,056</u></u>	<u><u>4,372,790</u></u>	<u><u>4,384,540</u></u>
FUNDING SOURCES:						
General Fund Revenues						
State Grants for Child Care/HSS						<u><u>915,383</u></u>