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## **Division of Treasury Department of Finance**

*Anchorage: Performance. Value. Results.*

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### **Mission**

Maximize realization of the Municipality's primary revenue sources.

### **Direct Services**

- Bill and collect all types of taxes (property taxes and program taxes)
- Audit and analyze major City revenues and regularly report on realization status
- Audit, input and process all City cash receipts
- Efficiently and timely process utility and municipal tax payments
- Pursue all types of delinquent collections on behalf of City departments, most particularly the Anchorage Police Department
- Manage all major municipal receivables and administer various collection related contracts with external service providers
- Equitably enforce various Municipal Tax Code chapters and update periodically as needed
- Promote high level of internal controls, print, and distribute all municipal checks and safeguard daily deposits and other similar nature assets through implementation and periodic updating of various Policies & Procedures and municipal wide training
- Act as fiduciary in managing MOA Trust Fund

### **Accomplishment Goals**

- Enforce and increase collections of all valid taxes and delinquent fines and fees owed to the Municipality.
- Provide enhanced service to the general public and business community and increase growth in e-commerce (i.e., information sharing and monetary transactions) through increased public use of the Municipal website and other means.
- Promote and improve timely posting and analysis of municipal revenues.

### **Performance Measures**

Progress in achieving goals shall be measured by:

**Measure #1: Treasury – Direct Revenues Collected vs. Cost (updated as of June 2024)**

Efficiency Measure (budgeted cost): Since 2010, Treasury's direct cost budget has increased \$178K (+5.6%).

Effectiveness Measure (budgeted revenue): Since 2010 Treasury's direct annual revenue collection total has increased \$138M (+29%).

Treasury Function/Group	millions of dollars		Calculated multiple (revenue-to-cost ratio)
	2023 Revenues Actuals	2023 Budgeted Direct Costs	
Prop. tax revenues *	\$619.34	\$0.87	712X
Program tax revenues, incl. alcohol tax	\$112.86	\$1.09	104X
Delinq. crim./civil fines & fees	\$5.16	\$0.54	16X
MOA Trust Fund contribution	\$16.30	\$1.95	8.4X
<b>Total</b>	<b>\$753.66</b>	<b>\$4.46</b>	<b>169X</b>

\*Revenues include real and personal property taxes, PILT, penalty & interest, foreclosure cost recovery and aircraft registration fees; Costs include a one-third allocation of remittance processing direct costs as well as delinquent personal property collections.

NOTE: In addition to the data in the above table, Treasury's budget further invests \$0.9M to provide indirect support of over \$800M of general government budgeted 100 fund operating revenues associated with centralized cash journal posting and audit, remittance processing for municipal utilities, management of departmental (and municipal utility) misc. accounts receivable and city-wide revenue analysis and reporting performed on recurring cycle.

**Measure #2: Tax website and e-commerce made available to public, local businesses and 3<sup>rd</sup> party servicers (e.g., property taxpayers, mortgage/title cos., lodging industry, etc.)**

**Treasury Tax Performance Statistics**

Measurement	2021	2022	2023	Comments
<b>Tax web site and e-commerce</b>				
# of in-coming calls	10,110	6,489	4,798	12/31 Year-end; personnel count of 4
Average wait time	88	85	89	Reported in seconds
# of website hits	1,922,000	1,496,422	329,866	Includes Property Taxes and CAMA
# of credit card payments (via phone/web and in-person)	7,093	-	-	All WEB payments combined
# of e-check payments	5,094	-	-	All WEB payments combined
Total # of credit card + e-check payments	12,187	13,000	10,884	TOTAL WEB PAYMENTS 2023

Mainframe MF/GA GA Main Frame / Google Analytics

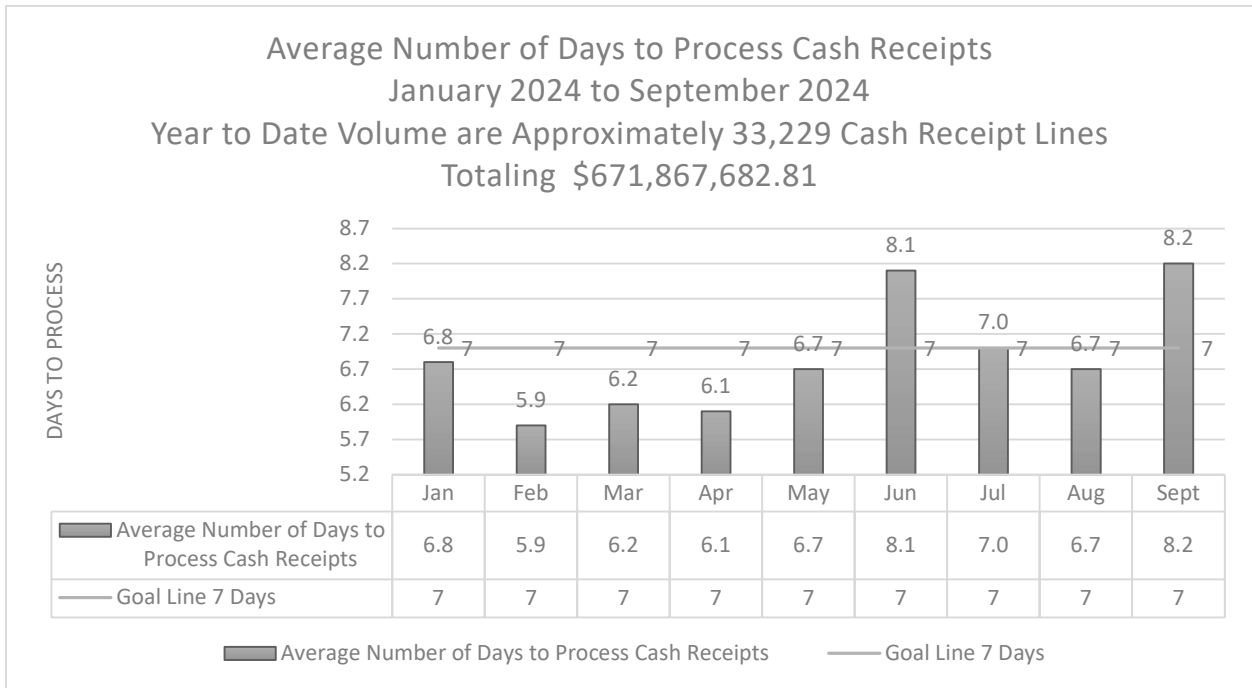
**The full value of these statistics require presenting a complete annual cycle. Annual data will be compiled and reported no later than the end of the 1st quarter following each calendar year.**

**2021 numbers included mobile homes Approx. 3,150. 2021 was the last year taxing mobile homes.**

**2022 source of web hits changed from Mainframe to iasWorld. Start of Google Analytics.**

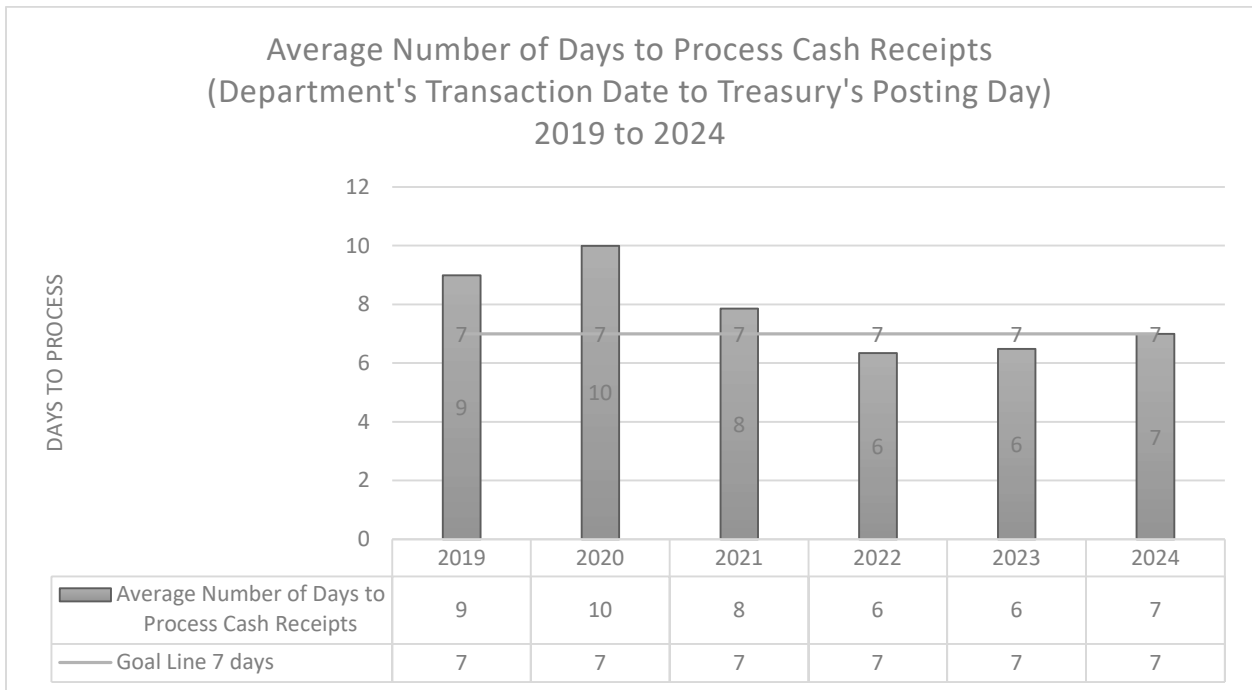
**2023 Google Analytics changed how they count district webhits.**

**Measure #3: Cash Journal processing time, from initial transaction date to posting date**



The goal of 7 days was not met in June due to Cash Audit staff assisting with processing tax payments.

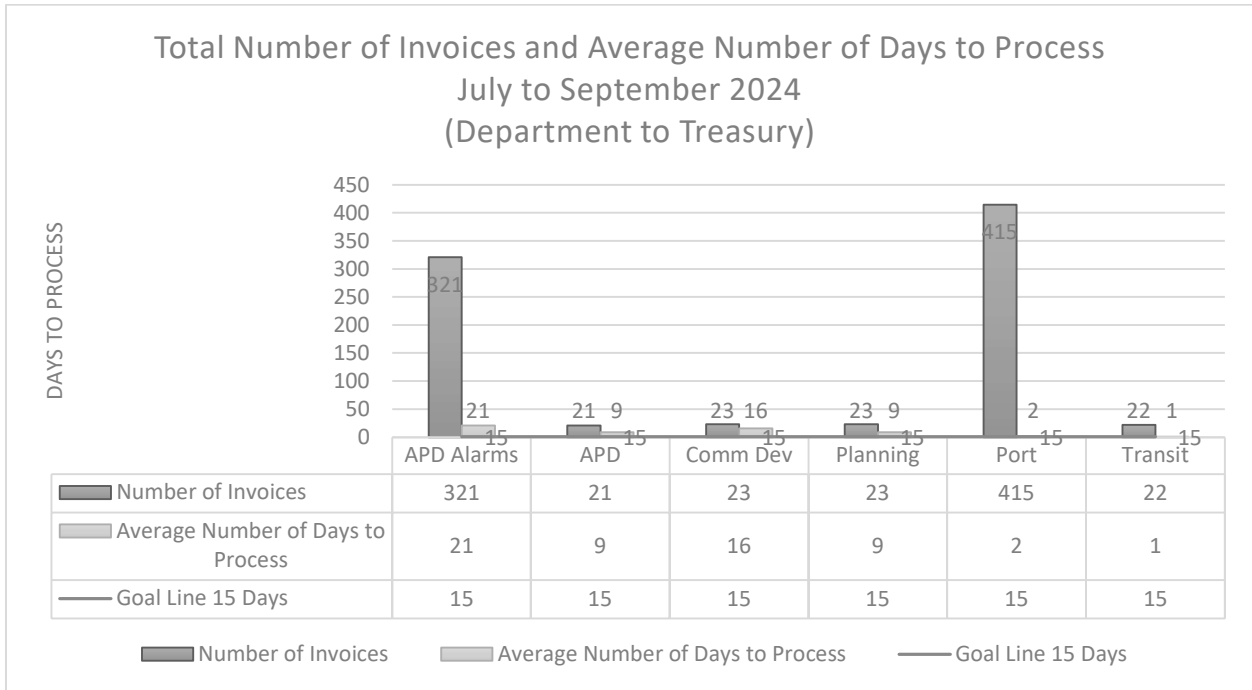
The goal of 7 days was not met in August due to Cash Audit staff vacation.



Lag in processing time in 2019 was due to 4th quarter vacancy in Treasury.

Lag in processing time in 2020 and 2021 was due to COVID-19. The Accounts Receivable section is aiming to process cash receipts (transaction date to posting day) in under 7 days.

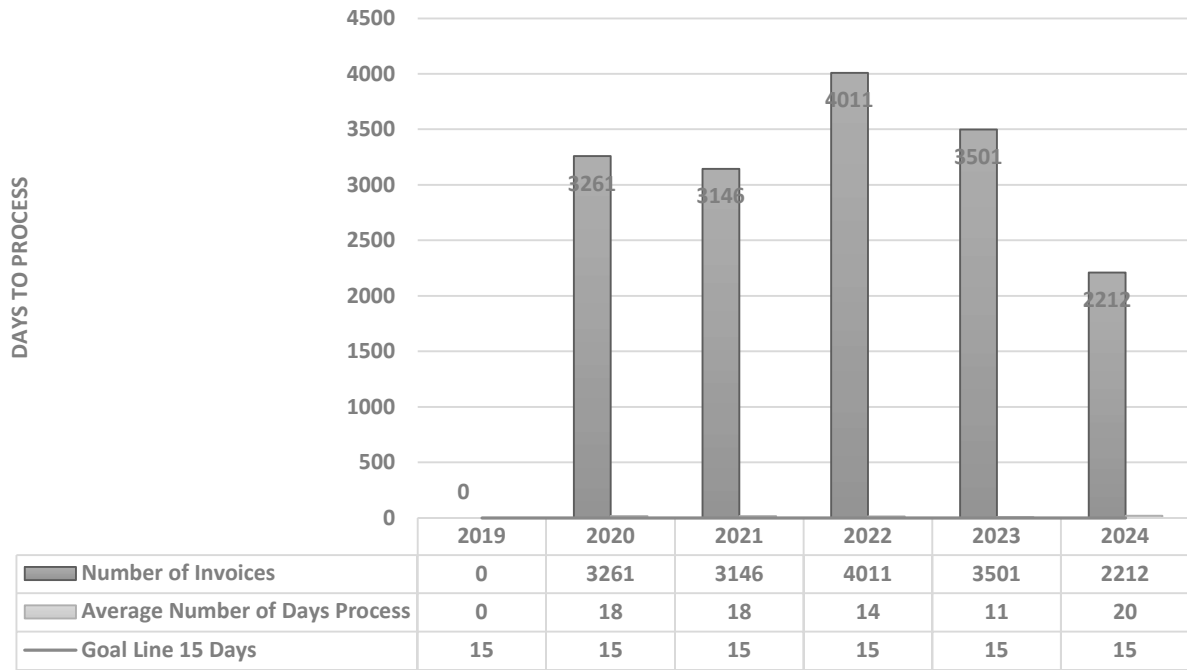
**Measure #4: Timeliness of billings through SAP accounts receivable billing system**



Excluded Public Works and AFD from the statistics due to approved exceptions signed by the CFO.

APD has signed exceptions for monthly billing of alarms and other miscellaneous items. Community Development figures dropped because this site began utilizing QuickBooks in the 3<sup>rd</sup> quarter to process their invoices.

### Total Number of Invoices and Average Number of Days to Process (Department to Treasury)



Excluded Public Works and AFD from the statistics due to approved exceptions signed by the CFO.

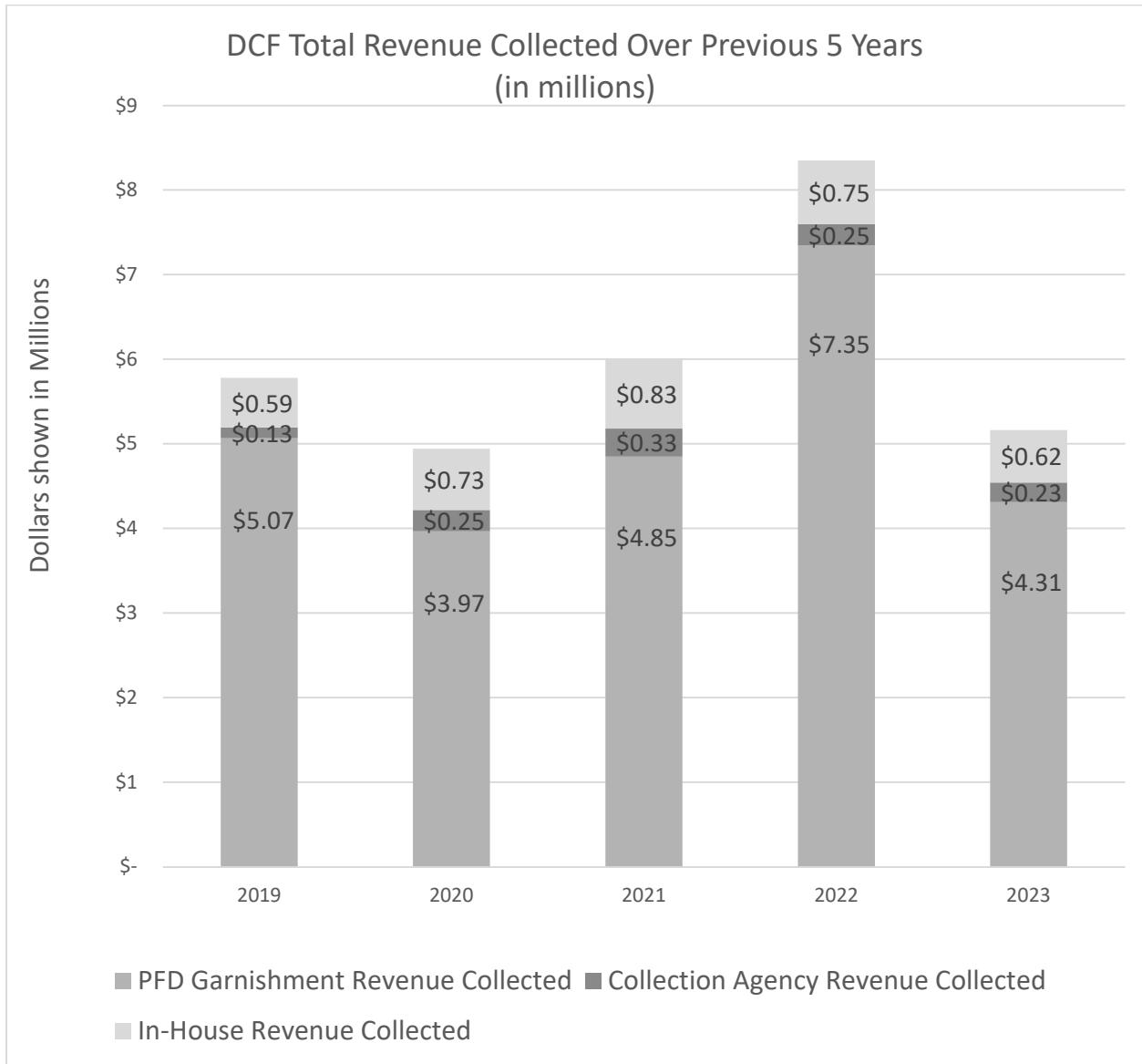
All data for 2019 is not available.

Lag in processing time in 2020 and 2021 was due to COVID -19.

APD staff did not process invoices within the recommended timeframe. This caused the average number of days for the 1st half of 2024 to be much higher than the goal line of 15 days.

Community Development figures dropped because this site began utilizing QuickBooks in the 3<sup>rd</sup> quarter to process their invoices.

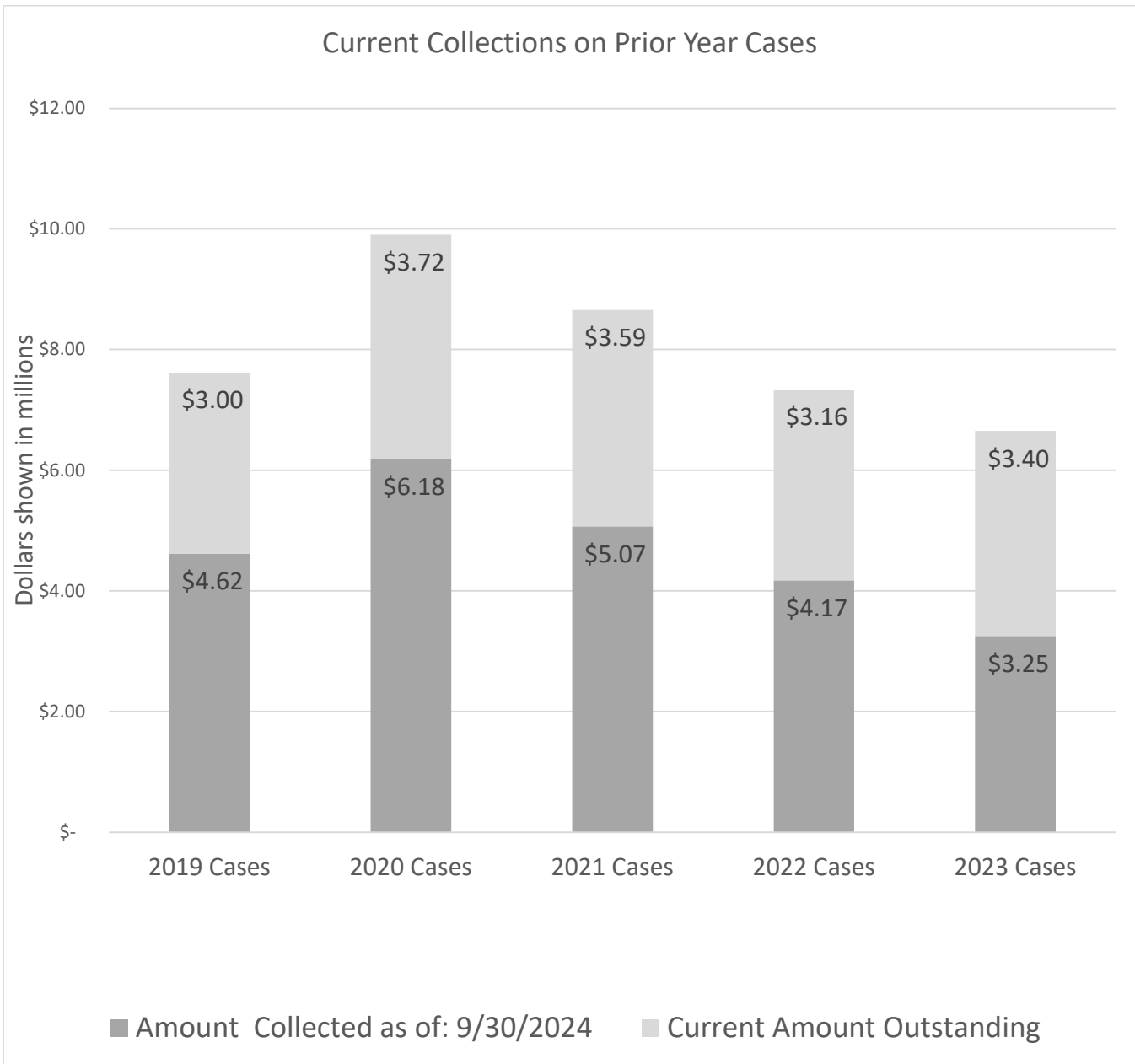
**Measure #5: Collections on delinquent criminal/civil fines and fees (DCF).  
Revenue collected per year for the previous five years.**



Graph represents amount collected per year broken down by revenue collected through PFD garnishments submitted by the DCF group, by our third-party collection agency and in-house.

Accounts are held in-house for 30-60 days prior to transfer to the collection agency.

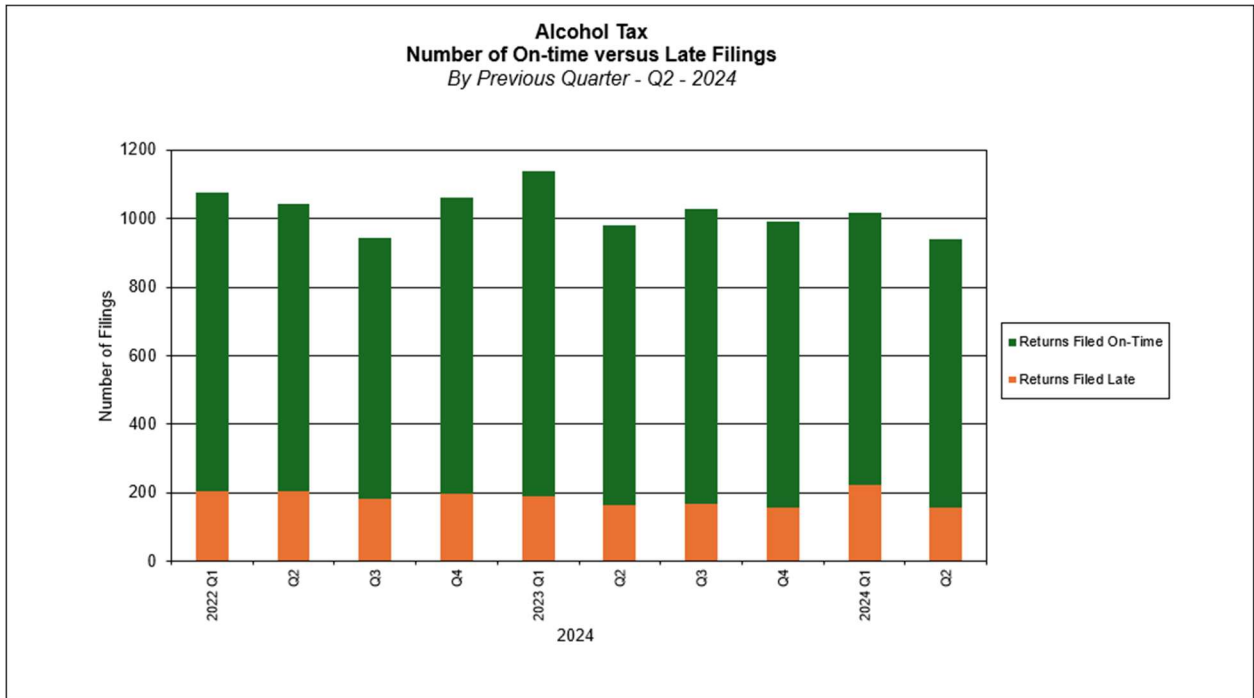
**Measure #6: Continuing collection efforts on last 5 years of delinquent civil/criminal fines and fees (DCF) cases.**



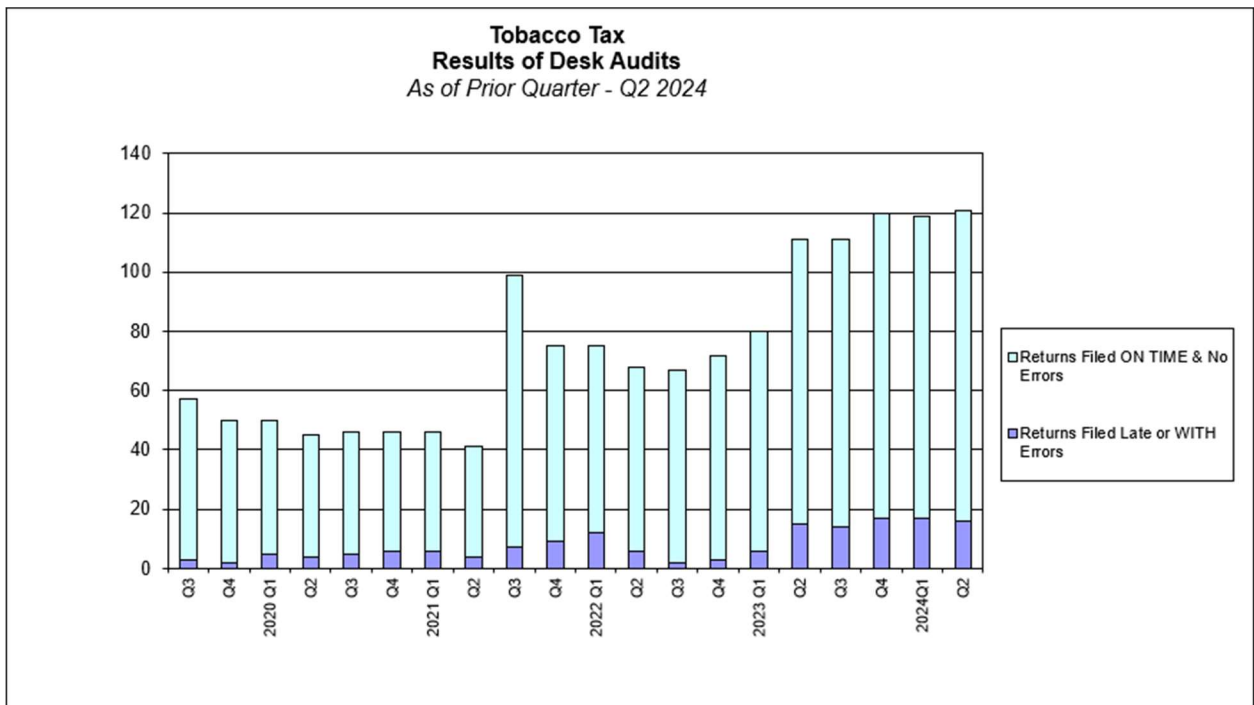
Graph represents State of Alaska Court ordered fines and fees, paid vs. outstanding, shown in millions. Each bar represents amounts transferred to MOA for collection in that year. All years are still in active collections. Amount Collected is as of date stated in legend.



**Measure #7: Number of on-time versus late filings for Alcohol Tax**



**Measure #8: Percent of incomplete or incorrect tobacco tax filings discovered through desk audits**



### PVR Measure WC: Managing Workers' Compensation Claims

Reducing job-related injuries is a priority for the Administration by ensuring safe work conditions and safe practices. By instilling safe work practices, we ensure not only the safety of our employees but reduce the potential for injuries and property damage to the public. The Municipality is self-insured and every injury poses a financial burden on the public and the injured worker's family. It just makes good sense to WORK SAFE.

Results are tracked by monitoring monthly reports issued by the Risk Management Division.

