



Finance Department

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		SUMMARY		A	PAGE
Finance		All				01-20					15a
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74				
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED			
5000	Employee Services	469,917	600,242		822,179	-0-	846,929	741,045			
5100	General & Administrative Expenses	42,447	59,600		56,765	2,500	59,265	61,265			
5200	Facilities Expenses	-0-	32,860		31,850	4,000	35,850	35,850			
5300	Professional Services	195,958	25,000		-0-	-0-	-0-	-0-			
5400	Other Expenses	87,503	118,300		57,675	200	57,875	57,875			
5500	Contractual Services	-0-	2,500		6,000		6,000	6,000			
5600	Intragovernmental Charges	196,634	490,551		433,730		433,730	455,753			
5700	Construction Costs	-0-	-0-		-0-		-0-	-0-			
5800	Bonded Debt Service	-0-	-0-		-0-		-0-	-0-			
5900	Capital Expenditures	14,477	18,640		23,960		23,960	21,490			
5951	Other appropriations	74,099	256,139		-0-		-0-	162,198			
Total Expenditures		1,031,668	1,603,832		1,456,909	6,700	1,463,609	1,541,476			
Less Interfund Charges		285,364	789,306				1,019,808	959,099			
Net Expenditures		746,304	814,526				443,801	582,377			

The 1973/74 budget includes the Purchasing Division which was within the Administration Department in the 1972/73 budget. The 72/73 Revised Budget column has been revised to include the Purchasing Division for comparison purposes. The contingency fund is included in the Non-Departmental budget for the coming year. The insurance function was located in the Property Appraisal Department in the Mayor's recommended budget, but was returned to the Finance Department in the approved budget.

REVENUE GENERATED

REVENUES								
	Personal Property Taxes Receivable-Delinquent	-0-	25,000				-0-	-0-
	Service Fees-School District (Insurance)				11,930		11,930	10,854
	Kenai Borough (Insurance)				2,000		2,000	2,000
TOTAL REVENUES			25,000		13,930		13,930	12,854
NET REQUIREMENTS		746,304	789,526				429,871	569,523

COMMENTARY Provide for the establishment of more comprehensive accounting, budgeting, and fiscal planning policies. Improve financial reporting methods. Improve budgeting process. In conjunction with the Department of Administration commence microfilming of Borough financial records. This will guarantee safeguarding of records and assist in eliminating space problems. True implementation of the Department of Finance reorganization will enhance internal control requirements and provide for increased efficiency in operations. Implementation of a comprehensive Finance Ordinance will greatly assist in the establishment of improved Borough financial responsibility. In coordination with Data Processing continue to improve the tax billing and collection system as well as the special assessment system.

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Administration		SECTION			BUDGET CODE 01-21		DETAIL		B	PAGE 15b
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74					
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED				
	<u>Employee Services</u>											
5001	Salaries	308,569	71,724		138,076		138,076	143,508				
5003	Overtime	9,169	200		500		500	500				
	Total Current Salaries	317,738	71,924		138,576		138,576	144,008				
	Less Vacancy Factor	-0-	1,557		2,772		2,772	4,090				
5010	Accrued Leave	8,492	1,000		9,506		9,506	1,682				
	Total Salary Costs	326,230	71,367		145,310		145,310	141,600				
5015	Contributions-Employee Retirement	20,540			15,345		15,345	8,215				
5020	Social Security	14,621	7,027		4,625		4,625	4,630				
5030	Liability & Workmen's Comp. Ins.	2,271	3,081		4,910		4,910	575				
5040	Group Insurance	11,887			5,463		5,463	5,555				
	Total Employee Services	375,548	81,475		175,653		175,653	160,575				
	<u>General & Administrative Expenses</u>											
5105	Advertising other than Legal	68	-0-		-0-		-0-	-0-				
5110	Dues & Subscriptions	60	350		715		715	715				
5115	Employee Bonding Expense	665	-0-		750		750	750				
5120	Equipment Rental - Office	2,433	-0-		-0-		-0-	-0-				
5125	Equipment Repair - Office	1,193	-0-		410		410	410				
5140	Postage	14,481	-0-		-0-		-0-	-0-				
5145	Printed Material other than Office Supplies	5,731	-0-		500		500	500				
5150	Professional Development	240	1,000		4,300		4,300	4,300				
5155	Publications, Postings & Hearings	716			-0-		-0-	-0-				
5160	Supplies - Office	7,711	200		500		500	500				
	Total General & Administrative Expenses	33,298	1,550		7,175		7,175	7,175				
	<u>Facilities Expenses</u>											
5235	Telephone	-0-	500		-0-		-0-	-0-				
	Total Facilities Expenses	-0-	500		-0-		-0-	-0-				
	<u>Professional Services</u>											
5380	Systems Consultants	195,958	25,000		-0-		-0-	-0-				
	Total Professional Services	195,958	25,000		-0-		-0-	-0-				
	<u>Other Expenses</u>											
5409	Collection Fees & Services	3,012	-0-		-0-		-0-	-0-				
5436	Interest Cost-Short Term	2,624	90,000		40,000		40,000	40,000				
5457	Relocation Expenses	-0-	4,500									
5474	Supplies - Other	690			100		100	100				
5483	Travel - Mileage Expense	4,583	200		800		800	800				
5484	Travel	2,891	1,750		1,850		1,850	1,850				
5499	Miscellaneous Expenses	19,289	250		50		50	50				
	Total Other Expenses	33,089	96,700		42,800		42,800	42,800				
	<u>Contractual Services</u>											
5599	Other (Contract Hire)	-0-	-0-		2,000		2,000	2,000				
	Total Contractual Services	-0-	-0-		2,000		2,000	2,000				

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Administration		SECTION		BUDGET CODE 01-21	DETAIL	B	PAGE 15c
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74		
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED	
	<u>Intragovernmental Services</u>								
5602	Mayor	-0-	-0-		1,008		1,008	239	
5610	Administration	184,073	13,517		5,775		5,775	2,783	
5650	Legal	-0-	-0-		10,779		10,779	9,949	
	Total Intragovernmental Services	184,073	13,517		17,542		17,542	12,971	
	<u>Capital Expenditures</u>								
5930	Office Equipment	11,246	1,280		1,820		1,820	1,820	
	Total Capital Expenditures	11,246	1,280		1,820		1,820	1,820	
	<u>Other Appropriations</u>								
5951	Contingency Fund	-0-	148,829		-0-		-0-	-0-	
5960	Allowance for Uncollectible Taxes	74,099	100,000		-0-		-0-	162,198	
	Total Other Appropriations	74,099	248,829		-0-		-0-	-0-	
	Total Expenditures	907,312	468,851		246,990		246,990	389,539	
	Less Interfund Charges	168,364	-0-				208,347	204,096	
	Net Expenditures	738,948	468,851		38,643		38,643	185,443	

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Administration	SECTION	BUDGET CODE 01-21	COMMENTARY	D	PAGE 15e
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<u>Account #</u>		<u>Mayor Recommended</u>	<u>Assembly Approved</u>
5001	This account reflects four (4) positions which were not included in Finance Administration in the 1972-73 budget and the transfer of the Controller position to the Controller Division, and the addition of one new Clerk II on January 1, 1974.		
5110	Dues & Subscriptions This amount includes due to and/or subscriptions from:		
	Municipal Finance Officers Association	\$ 85	\$ 85
	American Society of Insurance Management	65	65
	Fire, Casualty & Surety Bulletins	85	85
	Risk Management Guide	60	60
	Charter Property Casualty Underwriters	65	65
	Lenei Letter	75	75
	Alaska Municipal League	25	25
	The Bond Buyer	25	25
	Governmental Finance	50	50
	American Accounting Association	15	15
	National Association of Accountants	35	35
	Financial & Insurance Publications	130	130
		<u>\$715</u>	<u>\$715</u>
5150	Travel associated with Finance Administration and Insurance as follows:		
	Municipal Finance Officers Association Annual Conference in Nevada	1,500	1,500
	Alaska Municipal League Meeting in Fairbanks	250	250
	MFOA of Alaska Meeting mid-year	100	100
	American Society for Insurance Managers	800	800
	Government Risk Management Seminar	100	100
	Public Personnel Courses on Budgeting and Finance	1,550	1,550
		<u>4,300</u>	<u>4,300</u>
5483	\$50 per month vehicle allowance for risk management specialist.	<u>\$ 800</u>	<u>\$ 800</u>
5484	Various trips to Juneau on revenue sharing, grants and miscellaneous revenues. Travel to New York regarding Borough bond ratings and review of Borough financial matters.	\$ 350 <u>1,500</u>	\$ 350 <u>1,500</u>
		<u>\$1,850</u>	<u>\$1,850</u>
5930	Capital Expenditures:		
	2 Desks	600	600
	2 Chairs	175	175
	1 Conference Table	160	160
	1 Calculator	700	700
	1 File	185	185
		<u>\$1,820</u>	<u>\$1,820</u>

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Administration	SECTION	BUDGET CODE 01-21	COMMENTARY	D	PAGE 15f
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Reimbursable Charges to Others

The administrative function of the Administrative Division of the Department of Finance, composed of the Finance Director, the Secretary and two-thirds of the time of the Risk Management Specialist is charged to the Divisions of Controller, Receipts and Custody, Collection and Purchasing based upon the number of personnel in each division. One-third of the cost of the Risk Management Specialist is charged to the Greater Anchorage Area Borough School District.

97.8% of the cost of the Budget Officer and the Staff Accountants is allocated to 94 budget units based upon the percentage of each units budget cost before chargebacks to the total Borough budget before chargebacks. The remaining percentage is an areawide cost.

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Controller		SECTION		BUDGET CODE 01-22		DETAIL		B		PAGE 16a	
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74						
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED					
	<u>Employee Services</u>												
5001	Salaries		195,259		225,141		225,141		225,141		223,230		
5003	Overtime		5,000		2,500		2,500		2,500		2,500		
	Total Current Salaries		200,259		227,641		227,641		227,641		225,730		
	Less Vacancy Factor				4,551		4,551		4,551		6,410		
5010	Plus Accrued Leave		4,392		15,616		15,616		15,616		2,630		
	Total Salary Costs		204,651		238,706		238,706		238,706		221,950		
5015	Contributions-Employee Retirement				25,208		25,208		25,208		12,875		
5020	Social Security		29,405		10,793		10,793		10,793		9,345		
5030	Workmen's Compensation		11,321		7,639		7,639		7,639		800		
5040	Group Insurance				12,310		12,310		12,310		11,700		
	Total Employee Services		245,377		294,656		294,656		294,656		256,670		
	<u>General & Administrative Expenses</u>												
5110	Dues & Subscriptions		200		200		200		200		200		
5115	Employee Bonding Expense		-0-		750		750		750		750		
5120	Equipment Rental Office		1,500		3,540		3,540		3,540		3,540		
5125	Equipment Repair		750		1,000		1,000		1,000		1,000		
5140	Postage		1,200		-0-		-0-		-0-		-0-		
5145	Printed Material Other than Office Supplies		2,500		2,000		2,000		2,000		2,000		
5150	Professional Development		700		2,015		2,015		2,015		2,015		
5160	Supplies - Office		1,800		2,500		2,500		2,500		2,500		
	Total General & Administrative Expenses		8,650		12,005		12,005		12,005		12,005		
	<u>Facilities Expenses</u>												
5235	Telephone		150		-0-		-0-		-0-		-0-		
	Total Facilities Expenses		150		-0-		-0-		-0-		-0-		
	<u>Other Expenses</u>												
5457	Relocation Expenses		5,500		-0-		-0-		-0-		-0-		
5471	Supplies - Duplication		-0-		625		625		625		625		
5483	Travel - Mileage		100		100		100		100		100		
5484	Travel		750		-0-		-0-		-0-		-0-		
5499	Miscellaneous Expenses		550		550		550		550		550		
	Total Other Expenses		6,900		1,275		1,275		1,275		1,275		
	<u>Intragovernmental Charges</u>												
5602	Mayor		213,537		118,746		118,746		118,746		131,614		
5610	Administration		33,164		34,245		34,245		34,245		37,835		
5620	Finance		4,200		29,359		29,359		29,359		29,757		
5660	Planning		-0-		3,426		3,426		3,426		-0-		
	Total Intragovernmental Charges		250,901		185,776		185,776		185,776		199,206		

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Controller		SECTION		BUDGET CODE 01-22		DETAIL		B	PAGE 16b
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74				
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED			
5930	<u>Capital Expenditures</u>										
	Office Equipment		3,310		6,120		6,120	5,580			
	Total Capital Expenditures		3,310		6,120		6,120	5,580			
5951	<u>Other Appropriations</u>										
	Contingency Fund		3,000		-0-		-0-	-0-			
	Total Contingency Fund		3,000		-0-		-0-	-0-			
	Total Expenditures		518,288		499,832		499,832	474,736			
	Less Interfund Charges		469,114		468,133		468,133	428,683			
	Net Expenditures		49,174		31,699		31,699	46,053			

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Controller	SECTION	BUDGET CODE 01-22	PERSONNEL	C	PAGE 16c	
CLASSIFICATION	RANGE AND STEP	SALARY RATE	EMPLOYEES CURRENT *BUDGET	1973-74			
				* RECOMMENDED		* APPROVED	
Controller	30 C-D	1919-2449	1	1	23,875	1	24,825
Accounting Officer	27 E-F	1578-2014	1	1	22,784	1	23,598
Accountant IV	26 E-F	1503-1919	1	1	21,481	1	22,339
Accountant III	24 A-B	1362-1740	1	1	16,116	1	16,758
Accountant II	22 B-C-D	1237-1578	2	2	31,449	2	32,654
Accountant I	20 B-C	1121-1431	2	2	28,289	2	29,028
Accounting Clerk II	11 B-C-D-F	723-922	4	4	39,537	4	41,142
Secretary I	10 B	688-879	1	1	8,340	1	8,676
Accounting Clerk I	9 B	655-837	1	1	7,944	1	8,256
Clerk III	9 B-C	655-837	1	1	8,142	1	8,466
Clerk II	7 B	594-759	1	1	7,752	1	7,488
Clerk II (P.E.P.)	7 B	594-759	1	1	-0-	1	-0-
			17	17	215,709	17	223,230
<u>NEW POSITION</u>							
Accounting Clerk III	13 A-B	798-1017	0	1	9,432	0	-0-
TOTAL			17	18	225,141	17	223,230

* THIS COLUMN USED FOR NUMBER OF EMPLOYEES IN EACH CLASS.

COMMENTARY

The position of Accounting Officer is a reclassification of the Chief Accountant position (Range 26).

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Controller	SECTION	BUDGET CODE 01-22	COMMENTARY	D	PAGE 16a
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Account #			Mayor Recommended	Assembly Approved
5001	<u>Salaries</u>	This represents an increase of \$27,971.00 from the previous year. We feel that the new organization will produce reports in a timely manner and we will be able to develop better methods of accounting.		
5120	<u>Equipment Rental - Office</u>	Rental of one duplicating machine IBM Copier for one year.		
5150	<u>Professional Development</u>	Accounting courses at Community College	\$ 160	\$ 160
		American Institute of Certified Public Accountants Seminar	890	890
		National Accounting Association Conference	850	850
		Alaska Municipal League	115	115
			<u>\$ 2,015</u>	<u>\$ 2,015</u>
5471	<u>Supplies - Duplication</u>	Duplicating supplies to reproduce vendor invoices for various borough departments.	\$ 625	\$ 625
5930	<u>Office Equipment</u>	To furnish, chairs, desks, and adding machines to staff members who do not have them and to provide much needed storage files.		
		3 desks	\$ 855	\$ 655
		6 microfilm storage cabinets	1,800	1,800
		4 file cabinets	975	975
		2 calculators	1,400	1,400
		1 adding machine	265	-0-
		1 typewriter	600	600
		3 chairs	225	150
			<u>\$ 6,120</u>	<u>\$ 5,580</u>

Reimbursable Charges to Others

90.30% of the cost of this function is charged to 93 budget units based upon the percentage of the units budget before chargebacks to the total Borough budget before chargebacks. The remaining balance is an areawide cost.

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Receipts & Custody		SECTION		BUDGET CODE 01-23		DETAIL		B	PAGE 17a
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74				
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED			
	<u>Employee Services</u>										
5001	Salaries		95,271	33,138	134,071		134,071	121,434			
5003	Overtime		2,764	-0-	3,000		3,000	3,000			
	Total Current Salaries		98,035	33,138	137,071		137,071	124,434			
	Less Vacancy Factor		2,876	663	2,741		2,741	3,534			
5010	Plus Accrued Leave		2,315	2,273	9,403		9,403	1,450			
	Total Salary Costs		97,474	34,748	143,733		143,733	122,350			
5015	Contributions-Employee Retirement			3,670	15,180		15,180	7,095			
5020	Social Security		19,935	1,530	7,775		7,775	6,480			
5030	Workmen's Compensation		6,014	1,112	4,600		4,600	2,350			
5040	Group Insurance			1,786	9,495		9,495	8,555			
	Total Employee Services		123,423	42,846	180,783		180,783	146,830			
	<u>General & Administrative Expenses</u>										
5110	Dues & Subscriptions		-0-		120		120	120			
5115	Employee Bonding Expense		-0-		750		750	750			
5120	Equipment Rental - Office		250		-0-		-0-	-0-			
5125	Equipment Repair - Office		250		1,025		1,025	1,025			
5140	Postage		26,500		12,200		12,200	12,200			
5145	Printed Materials other than Office Supplies		5,700		5,700		5,700	5,700			
5150	Professional Development		500		1,000		1,000	1,000			
5160	Supplies Office		1,400		1,500		1,500	1,500			
	Total General & Administrative Expenses		34,600		22,295		22,295	22,295			
	<u>Other Expenses</u>										
5499	Miscellaneous Expenses		100		100		100	100			
	Total Other Expenses		100		100		100	100			
	<u>Contractual Services</u>										
5599	Other Contractual Services		2,500		4,000		4,000	4,000			
	Total Contractual Services		2,500		4,000		4,000	4,000			
	<u>Intragovernmental Charges</u>										
5602	Mayor		140,326		124,262		124,262	137,649			
5610	Administration		21,813		24,672		24,672	24,584			
5620	Finance		-0-		25,703		25,703	23,197			
5642	Service Pool		2,197		-0-		-0-	-0-			
	Total Intragovernmental Expenses		164,336		174,637		174,637	185,430			
	<u>Capital Expenditures</u>										
5930	Office Equipment		1,750		12,910		12,910	10,980			
	Total Capital Expenditures		1,750		12,910		12,910	10,980			

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Receipts & Custody		SECTION		BUDGET CODE 01-23		DETAIL		B		PAGE 17b	
ACCT NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74						
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED					
5951	Other Appropriations												
	Contingency Fund		3,000				-0-				-0-		-0-
	Total Other Appropriations		3,000				-0-				-0-		-0-
	Total Expenditures		329,709	42,846	394,725		394,725		369,635				
	Less Interfund Charges			132,246		122,181		122,181		118,283			
	Net Expenditures		197,463		272,544		272,544		251,352				

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION	BUDGET CODE 01-23	PERSONNEL	C	PAGE 17c
CLASSIFICATION	RANGE AND STEP	SALARY RATE	EMPLOYEES CURRENT *BUDGET	1973-74		
				* RECOMMENDED	* APPROVED	
Office Supervisor	16 D-E	922-1177	1	1	12,975	1 13,544
Clerk IV	11 F	723-922	1	1	10,644	1 11,064
Cashier	11 C-D	723-922	1	1	9,262	1 9,635
Clerk III	9 D-E	655-837	1	1	8,982	1 9,342
Tax Clerk II	8 B-D-E-F	624-798	4	4	35,942	4 36,393
Clerk II	7 A-B-C-D	594-759	3	3	23,128	3 22,970
			11	11	100,933	11 102,948
<u>NEW POSITIONS</u>						
Receipts & Custody Manager	26 A-B	1503-1919	0	1	17,772	1 18,486
Clerk III	9 C	655-837	0	1	8,340	0 -0-
Clerk II	7 A-B	594-759	0	1	7,026	0 -0-
			0	3	33,138	1 18,486
TOTAL			11	14	134,071	12 121,434
* THIS COLUMN USED FOR NUMBER OF EMPLOYEES IN EACH CLASS.						
COMMENTARY						

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION	BUDGET CODE 01-23	COMMENTARY	D	PAGE 17a
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Account #		Mayor Recommended	Assembly Approved
5001	Increase in this account represents one new position of Receipts and Custody Manager.		
	Receipts and Custody Manager	\$18,660	\$18,486
	Clerk III	8,757	-0-
	Clerk II	7,377	-0-
		<u>\$34,794</u>	<u>\$18,486</u>
5150	Receipts and Custody Manager - Investment Technique course.	\$ 600	\$ 600
	Various division employee College and AML courses as required.	400	400
		<u>\$ 1,000</u>	<u>\$ 1,000</u>
5599	Security guard service for transporting receipts \$1500 (5 days a week) \$2500 for service of Rehab Industries.	\$ 4,000	\$ 4,000
5930	Office Equipment:		
	1 - Check Protector	\$ 2,355	\$ 2,355
	1 - Safe	7,500	7,500
	2 - Desks	590	300
	2 - Chairs	135	75
	3 - Calculators	1,100	750
	1 - Typewriter	510	-0-
		<u>\$12,190</u>	<u>\$10,980</u>

Reimbursable Charges to Others

32% of the cost of this division is charged to the Areawide Sewer System Operation and Maintenance (08-85.03) based upon an allocation of personnel costs.

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Collection		SECTION	BUDGET CODE 01-24		DETAIL		B	PAGE 18a
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74			
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED		
	<u>Employee Services</u>									
5001	Salaries		66,028		66,059		66,059	67,941		
5003	Overtime		500		500		500	500		
	Total Current Salaries		66,528		66,559		66,559	68,441		
	Less Vacancy Factor		1,965		1,334		1,334	1,944		
5010	Accrued Leave		2,000		4,565		4,565	798		
	Total Salary Costs		66,563		69,790		69,790	67,295		
5015	Contributions-Employee Retirement				7,370		7,370	3,905		
5020	Social Security		11,185		3,507		3,507	3,310		
5030	Workmen's Compensation		3,944		2,234		2,234	230		
5040	Group Insurance				3,824		3,824	3,815		
	Total Employee Services		81,692		86,725		86,725	78,555		
	<u>General & Administrative Expenses</u>									
5110	Dues & Subscriptions		200		200		200	200		
5120	Equipment Rental - Office		4,200		4,200		4,200	4,200		
5125	Equipment Repair - Office		200		200		200	200		
5140	Postage		2,000		2,000		2,000	2,000		
5160	Office Supplies		1,000		1,000		1,000	1,000		
	Total General & Administrative Expenses		7,600		7,600		7,600	7,600		
	<u>Facilities Expenses</u>									
5235	Telephone		500		-0-		-0-	-0-		
	Total Facilities Expenses		500		-0-		-0-	-0-		
	<u>Other Expenses</u>									
5409	Collection Fees & Services		3,500		3,500		3,500	3,500		
5483	Travel - Mileage		8,000		7,500		7,500	7,500		
5499	Miscellaneous Expenses		100		150		150	150		
	Total Other Expenses		11,600		11,150		11,150	11,150		
	<u>Intragovernmental Charges</u>									
5602	Mayor		25,419		161		161	119		
5610	Administration		16,177		17,893		17,893	18,133		
5620	Finance		-0-		14,384		14,384	15,776		
5641	Service Pool		1,388		-0-		-0-	-0-		
	Total Intragovernmental Charges		42,984		32,438		32,438	34,028		
	<u>Capital Expenditures</u>									
5930	Office Equipment		2,040		1,610		1,610	1,610		
	Total Capital Expenditures		2,040		1,610		1,610	1,610		
	Total Expenditures		146,416		139,523		139,523	132,943		
	Less Interfund Charges		54,930		52,779		52,779	50,877		
	Net Expenditures		91,486		86,744		86,744	82,066		

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Collection	SECTION	BUDGET CODE 01-24	PERSONNEL	C	PAGE 18b	
CLASSIFICATION	RANGE AND STEP	SALARY RATE	EMPLOYEES CURRENT *BUDGET	1973-74			
				* RECOMMENDED	* APPROVED		
Collection Supervisor	23 A-B	1298-1657	1	1	15,410	1	16,152
Collector II	20 A-B-C	1121-1431	1	1	13,926	1	13,956
Collector I	18 C-D	1017-1298	1	1	13,179	1	13,705
Collector Trainee (P.E.P.)	14 B-C-D	837-1068	2	2	-0-	2	-0-
Secretary I	10 A-B	688-879	1	1	8,480	1	8,466
Clerk II	7 B-C-D	594-759	2	2	15,064	2	15,662
TOTAL			8	8	66,059	8	67,941
* THIS COLUMN USED FOR NUMBER OF EMPLOYEES IN EACH CLASS.							
COMMENTARY							

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Collection	SECTION	BUDGET CODE 01-24	COMMENTARY	D	PAGE 18c
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GOALS

Reduce the present outstanding receivables in Personal Property Tax, Sewer Service, Special Accounts, Lease Hold Improvements, Miscellaneous Accounts and NSF from its January 1 figure of \$1,900,000 to under \$400,000.

Organize Division to provide for the smooth flow of delinquent accounts for collection from the different receivables and stronger inter-department relations to correct problems of the taxpayer.

Recognition of large problem accounts before the G.A.A.B.'s ability to collect is lost.

PROBLEMS

Receiving of correct information on the accounts turned over to Collection Division for collection activity.

Large number of accounts (25,000) to be worked by the present staff.

Timely receiving of large delinquent accounts for Business Personal Property.

		<u>Mayor</u>	<u>Assembly</u>
		<u>Recommended</u>	<u>Approved</u>
5930	<u>Office Equipment</u>	\$1,610	\$1,610
	2 calculators		
	2 files		
		\$1,200	410

Reimbursable Charges to Others

38.27% of the cost of this division is charged to the Areawide Sewer System Operation and Maintenance for the collection of delinquent sewer charges.

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Purchasing		SECTION		BUDGET CODE 01-25		DETAIL		B	PAGE 19a
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74				
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED			
5001	Employee Services										
	Salaries	73,990	75,810		82,858			82,858		84,495	
5003	Overtime	10,315	1,190		2,000			2,000		2,000	
	Total Current Salaries	84,305	77,000		84,858			84,858		86,495	
	Less Vacancy Factor	-0-	2,257		1,697			1,697		2,457	
5010	Plus Accrued Leave	419	2,000		5,821			5,821		1,007	
	Total Salary Costs	84,724	76,743		88,982			88,982		85,045	
5015	Contributions-Employee Retirement	4,973			9,395			9,395		4,935	
5020	Social Security	3,384	12,411		4,140			4,140		4,275	
5030	Workmen's Compensation	522	4,620		2,850			2,850		400	
5040	Group Insurance	2,788			3,745			3,745		3,760	
	Total Employee Services	96,391	93,774		109,112			109,112		98,415	
	<u>General & Administrative Expenses</u>										
5105	Advertising Other than Legal	633	2,500		-0-			-0-		-0-	
5110	Dues & Subscriptions	33	150		150			150		150	
5120	Equipment Rental - Office	1,025	1,500		2,000			2,000		4,000	
5125	Equipment Repair - Office	280	400		450			450		450	
5135	Fire Insurance	-0-	600		290			290		290	
5140	Postage	1,141	1,250		1,800			1,800		1,800	
5150	Professional Development	-0-	-0-		900			900		900	
5155	Publications, Postings & Hearings	131	-0-		1,100	2,000		3,100		3,100	
5160	Supplies - Office	3,442	1,000		1,000	500		1,500		1,500	
	Total General & Administrative Expenses	6,685	7,400		7,690	2,500		10,190		12,190	
	<u>Facilities Expenses</u>										
5201	Building Remodeling	-0-	-0-		-0-	3,500		3,500		3,500	
5202	Building Rent	-0-	24,990		25,000			25,000		25,000	
5210	Utilities	-0-	3,000		3,000			3,000		3,000	
5220	Janitorial	-0-	720		850			850		850	
5230	Plant & Land Maintenance	-0-	1,000		1,000			1,000		1,000	
5235	Telephone	-0-	2,000		2,000	500		2,500		2,500	
	Total Facilities Expenses	-0-	31,710		31,850	4,000		35,850		35,850	
	<u>Other Expenses</u>										
5437	Inventory Adjustment	54,088	-0-		-0-			-0-		-0-	
5471	Supplies - Duplicating	142	1,600		1,600			1,600		1,600	
5474	Supplies - Other	347	500		700	200		900		900	
5483	Travel - Mileage	45	-0-		50			50		50	
5484	Travel	-0-	900		-0-			-0-		-0-	
5499	Miscellaneous Expenses	15	-0-		-0-			-0-		-0-	
	Total Other Expenses	54,637	3,000		2,350	200		2,550		2,550	

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Purchasing		SECTION		BUDGET CODE 01-25		DETAIL		B	PAGE 19b
ACCT. NO.	EXPENDITURE CLASSIFICATION	1971-72 ACTUAL	1972-73 REVISED BUDGET	1973-1974			1973-74				
				WORK LOAD INCREASE	REQUIRED RESOURCES	SERVICE LEVEL EXPANSION	RECOMMENDED	APPROVED			
	<u>Intragovernmental Charges</u>										
5602	Mayor	-0-	-0-		215			215	159		
5610	Administration	-0-	700		2,210			2,210	3,099		
5620	Finance	-0-	-0-		16,623			16,623	17,164		
5660	Planning	-0-	-0-		857			857	-0-		
5642	Equipment Pool	3,272	4,919		3,432			3,432	3,696		
5641	Service Pool	9,289	13,194		-0-			-0-	-0-		
	Total Intragovernmental Charges	12,561	18,813		23,337			23,337	24,118		
	<u>Capital Expenditures</u>										
5920	Buildings & Improvements	825	5,000		-0-			-0-	-0-		
5930	Office Equipment	2,106	3,860		1,500			1,500	1,500		
5940	Machinery & Equipment	300	1,400		-0-			-0-	-0-		
	Total Capital Expenditures	3,231	10,260		1,500			1,500	1,500		
	<u>Other Appropriations</u>										
5951	Contingency Fund	-0-	1,310		-0-			-0-	-0-		
	Total Other Appropriations	-0-	1,310		-0-			-0-	-0-		
	Total Expenditures	173,505	166,267		175,839	6,700		182,539	174,623		
	Less Interfund Charges	117,000	133,016		168,368	-0-		168,368	157,160		
	Net Expenditures	56,505	33,251		7,471	6,700		14,171	17,463		

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Purchasing		SECTION		BUDGET CODE 01-25		PERSONNEL		C	PAGE 19c	
CLASSIFICATION				RANGE AND STEP		SALARY RATE		EMPLOYEES CURRENT * BUDGET	1973-74			
									* RECOMMENDED	* APPROVED		
Purchasing Manager (1)				27	B-C	1578-2014		1	1	21,260	1	20,050
Storekeeper				17	C-D	968-1237		1	1	12,452	1	12,949
Partsman				14	B-C	837-1068		1	1	10,224	1	10,634
Clerk IV				11	B-C	723-922		1	1	9,001	1	9,362
Clerk III				9	A-B-C	655-837		2	2	16,169	2	16,810
Clerk II				7	B-C	594-759		1	1	7,380	1	7,674
Buyer (P.E.P.)				17	B-C	968-1237		1	1	-0-	1	-0-
Clerk I				5	A-B	539-688		1	1	6,372	1	7,016
TOTAL								9	9	82,858	9	84,495
* THIS COLUMN USED FOR NUMBER OF EMPLOYEES IN EACH CLASS.												
				COMMENTARY								
(1) Reclassification from Grade 26.												

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	FINANCE	DIVISION	PURCHASING	SECTION	BUDGET CODE	COMMENTARY	D	PAGE
					01-25			19d

- 5001 This amount remains nearly the same. The position of buyer will be considered for a permanent position when the Public Employment Program is ended.
- 5003 Last year's overtime was excessive and was due to understaffing and move into new facilities. We feel that with the positions listed we will not have to exceed this amount.
- 5110 Dues and Subscriptions - This represents a moderate activity in the Purchasing Association and covers newspaper and magazine subscriptions.
- 5120 The requirement for duplicating equipment changed due to an increased bid level. The amount covers the rental of a Xerox 4000.
- 5125 The slight increase is due to the increase in the number of typewriters.
- 5140 The increase is due to expansion of service level. The Purchasing Division will process all Bid Documents including Construction Bids.
- 5150 The amount covers the attendance of the National Purchasing Agent Conference during November 1973.
- 5155 This amount will cover all advertising including all Construction Contracts.
- 5160 The increase is due to our service level expansion. More Bid Documents will be processed which requires more office supplies.
- 5201 Change in Warehouse concept. Case lot storage versus single item storage requires minor modifications in Warehouse. Bid Opening Room also needs to be modified to hold larger vendor meetings.
- 5220 This increase is an estimate of escalation.
- 5235 Service level expansion, larger bid activity will slightly increase telephone bill.
- 5474 The increase is due to the expansion of our bidding activities.
- 5920 With the exception of minor changes as listed under 5201, there will be no requirement for new space or improvement of existing facilities.
- 5930 The estimate of \$1,500.00 covers additional furniture for the Bid Opening Room. Included also are several other pieces of office equipment.

9 Chairs	\$360.00
1 Conference Table	219.00
1 Typewriter	678.00
1 Desk	190.00
1 Chair	53.00

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Purchasing	SECTION	BUDGET CODE 01-25	COMMENTARY	D	PAGE 19e
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Reimbursable Charges to Others

The Purchasing Division was allocated to other units on a proportionate number of purchase orders processed, as follows:

		<u>Percentage</u>	<u>Amount</u>
30 Property Appraisal			
32 Real Property		4%	\$ 6,985
40 Health			
41 Director		10%	17,462
50 Law		2%	3,492
60 Planning			
61 Administration		4%	6,985
70 Public Safety			
78 01 Fire Suppression		8%	13,970
90 Environmental Quality			
91 Administration		4%	6,985
41-42 Equipment Pool & Service Pool (Distributed as follows)		58%	101,281
42-83.06 Motor Pool	34.5%	\$34,942	
41-83.02 Special Services-Admin.	25.8%	26,130	
41-85.01 Water Pollution Control-Admin.	1.7%	1,722	
.02 " " " -Engineering	25.9%	26,232	
.03 " " " -Operations	3.4%	3,443	
41-87.02 Roads & Drainage Operation-Engineering	1.7%	1,722	
.03 " " " -Traffic	7.0%	7,090	
		<u>93%</u>	<u>\$157,160</u>
			17,463
			<u>\$174,623</u>

Areawide
Total

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