

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | NO. | DEPARTMENT SUMMARY | | PAGE |
|----------------------------|-------------------|------------------------------|-------------|-----------|
| Department of Finance | 20 | | | 21a |
| DIVISIONS / SECTIONS | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | |
| | | | RECOMMENDED | APPROVED |
| Finance | 1,336,842 | | | |
| Administration | -0- | 372,965 | 325,635 | 334,181 |
| Controller | -0- | 474,736 | 859,086 | 839,094 |
| Purchasing | -0- | 174,623 | 245,435 | 255,097 |
| Collections | -0- | 132,943 | 200,471 | 203,313 |
| Receipts and Custody | -0- | 390,209 | -0- | -0- |
| Administration | -0- | -0- | 95,480 | 98,632 |
| Tax Receipts | -0- | -0- | 188,498 | 257,167 |
| Special Assessments | -0- | -0- | 29,099 | 41,361 |
| Sewer Billing and Receipts | -0- | -0- | 117,487 | 146,144 |
| Total Expenditures | 1,336,842 | 1,545,476 | 2,061,191 | 2,174,989 |
| Less Reimbursable Charges | 453,275 | 959,099 | 2,049,191 | 2,174,989 |
| Net Expenditures | 883,567 | 586,377 | 12,000 | -0- |

COMMENTARY

Department Summaries have been prepared for each department to show the scope of the functions performed and the transition of budgeting during the three year period.

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | SECTION | | BUDGET CODE | SUMMARY | A | PAGE |
|-------------------|-----------------------------------|----------------|------------------------|-------------|-------------|---------|---|------|
| Finance | | All | | | 01-20 | | | 21b |
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | |
| | | | | RECOMMENDED | APPROVED | | | |
| 5000 | Employee Services | 616,214 | 752,479 | 986,840 | 1,096,733 | | | |
| 5100 | General & Administrative Expenses | 54,488 | 61,265 | 96,575 | 96,575 | | | |
| 5200 | Facilities Expenses | 31,087 | 35,850 | 56,200 | 56,200 | | | |
| 5300 | Professional Services | 22,388 | 4,000 | -0- | -0- | | | |
| 5400 | Other Expenses | 138,391 | 60,775 | 93,530 | 86,930 | | | |
| 5500 | Contractual Services | 6,183 | 6,000 | 3,290 | 3,290 | | | |
| 5600 | Intragovernmental Charges | 411,532 | 455,753 | 803,786 | 814,291 | | | |
| 5700 | Construction Costs | -0- | -0- | -0- | -0- | | | |
| 5800 | Bonded Debt Service | -0- | -0- | -0- | -0- | | | |
| 5900 | Capital Expenditures | 32,664 | 28,830 | 20,970 | 20,970 | | | |
| 5951 | Other appropriations | 175,757 | 140,524 | -0- | -0- | | | |
| | Total Expenditures | 1,488,704 | 1,545,476 | 2,061,191 | 2,174,989 | | | |
| | Less Reimbursable Charges | 581,269 | 959,099 | 2,049,191 | 2,174,989 | | | |
| | Net Expenditures | 907,435 | 586,377 | 12,000 | -0- | | | |
| REVENUE GENERATED | | | | | | | | |
| | REVENUES | | | | | | | |
| 4592 | Service Fees-School District | -0- | 10,854 | 12,000 | -0- | | | |
| 4599 | Miscellaneous-Kenai Borough | -0- | 2,000 | -0- | -0- | | | |
| | TOTAL REVENUES | -0- | 12,854 | 12,000 | -0- | | | |
| | NET REQUIREMENTS | 907,435 | 573,523 | -0- | -0- | | | |

COMMENTARY

The Purchasing Division was in the Department of Administration in the 1972-73 budget. The revenues and expenditures are included in this budget for comparative purposes.

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | DETAIL | B | PAGE |
|-------------|--|-------------------|---------------------------|----------|-------------|-------------|--------|---|------|
| Finance | | Administration | | | | 01-21 | | | 22b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | |
| | <u>Employee Services</u> | | | | | | | | |
| 5001 | Salaries | 401,633 | 143,508 | 152,952 | 152,952 | 172,498 | | | |
| 5003 | Salaries-Overtime | 22,485 | 500 | 600 | 600 | 150 | | | |
| | Total Current Salaries | 424,118 | 144,008 | 153,552 | 153,552 | 172,648 | | | |
| | Less Vacancy Factor | -0- | 4,090 | 4,344 | 4,344 | 4,899 | | | |
| 5010 | Accrued Leave | 6,817 | 1,682 | 1,782 | 1,782 | 2,011 | | | |
| | Total Salary Costs | 430,935 | 141,600 | 150,990 | 150,990 | 169,760 | | | |
| 5015 | Contributions-Employee Retirement | 92,382 | 8,215 | 7,220 | 7,220 | 9,810 | | | |
| 5020 | Social Security | incl. above | 4,630 | 5,790 | 5,790 | 5,860 | | | |
| 5030 | Workmens Compensation | " | 575 | 320 | 320 | 346 | | | |
| 5040 | Group Insurance | " | 5,555 | 7,700 | 7,700 | 7,280 | | | |
| | Total Employee Services | 523,317 | 160,575 | 172,020 | 172,020 | 193,056 | | | |
| | <u>General & Administrative Expenses</u> | | | | | | | | |
| 5110 | Dues and Subscriptions | 773 | 715 | 1,060 | 1,060 | 1,060 | | | |
| 5115 | Employee Bonding Expense | 1,340 | 750 | 820 | 820 | 820 | | | |
| 5120 | Equipment Rental-Office | 2,100 | -0- | 200 | 200 | 200 | | | |
| 5125 | Equipment Repair-Office | 2,046 | 410 | 460 | 460 | 460 | | | |
| 5130 | Liability Insurance | 5,057 | -0- | 400 | 400 | 400 | | | |
| 5140 | Postage | 13,516 | -0- | -0- | -0- | -0- | | | |
| 5145 | Printed Material other than Office Supplies | 8,992 | 500 | 500 | 500 | 500 | | | |
| 5150 | Professional Development | 2,375 | 4,300 | 7,175 | 7,175 | 7,175 | | | |
| 5155 | Publications, Postings & Hearings | -0- | -0- | 400 | 400 | 400 | | | |
| 5160 | Supplies-Office | 9,041 | 500 | 1,000 | 1,000 | 1,000 | | | |
| | Total General & Administrative Expenses | 45,240 | 7,175 | 12,015 | 12,015 | 12,015 | | | |
| | <u>Facilities Expenses</u> | | | | | | | | |
| 5201 | Building-Remodeling | -0- | -0- | -0- | 18,900 | 18,900 | | | |
| 5235 | Telephone | 31 | -0- | 300 | 300 | 300 | | | |
| | | 31 | -0- | 300 | 19,200 | 19,200 | | | |
| | <u>Professional Services</u> | | | | | | | | |
| 5350 | Financial Consultants | 2,500 | 4,000 | 4,000 | -0- | -0- | | | |
| 5390 | Technical Services | 19,888 | -0- | 34,600 | -0- | -0- | | | |
| | Total Professional Services | 22,388 | 4,000 | 38,600 | -0- | -0- | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | |
|--------------------------------|-----------------------------------|----------------|------------------------|----------|-------------|-------------|--|--------|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | B | PAGE |
| Finance | | Administration | | | | 01-21 | | | | 22c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | |
| | <u>Other Expenses</u> | | | | | | | | | |
| 5408 | Bad Debts-Miscellaneous | 33,362 | -0- | -0- | -0- | -0- | | | | |
| 5412 | Contributions-Motor Pool | 25,730 | -0- | 3,300 | 3,300 | -0- | | | | |
| 5436 | Interest Cost-Short Term | 43,474 | 40,000 | 70,000 | 70,000 | 70,000 | | | | |
| 5447 | Litigation | 1,530 | -0- | -0- | -0- | -0- | | | | |
| 5448 | Obsolete Materials | 686 | -0- | -0- | -0- | -0- | | | | |
| 5457 | Relocation Expenses | 21,097 | 1,100 | -0- | -0- | -0- | | | | |
| 5474 | Supplies-Other | 16 | 100 | 100 | 100 | 100 | | | | |
| 5483 | Travel-Mileage Expense | 5,353 | 800 | 200 | 200 | 200 | | | | |
| 5484 | Travel | 1,971 | 1,850 | 2,600 | 2,600 | 2,600 | | | | |
| 5499 | Miscellaneous Expenses | 543 | 50 | 100 | 100 | 100 | | | | |
| | Total Other Expenses | 133,762 | 43,900 | 76,300 | 76,300 | 76,300 | | | | |
| | <u>Contractual Services</u> | | | | | | | | | |
| 5599 | Other | 6,183 | 2,000 | 500 | 500 | 500 | | | | |
| | <u>Intragovernmental Charges</u> | | | | | | | | | |
| 5603 | Mayor-Internal Audit | -0- | 239 | -0- | -0- | -0- | | | | |
| 5604 | Mayor-Data Processing | 331,618 | -0- | -0- | 590 | 1,120 | | | | |
| 5612 | Administration-Operations | 63,826 | 908 | 28,710 | 28,150 | 15,260 | | | | |
| 5614 | Administration-Personnel | 6,526 | 1,875 | 3,060 | 2,250 | 2,430 | | | | |
| 5615 | Administration-Duplication | -0- | -0- | 1,160 | 920 | 870 | | | | |
| 5623 | Finance-Purchasing | 4,034 | 9,949 | -0- | -0- | -0- | | | | |
| 5650 | Legal | -0- | -0- | -0- | -0- | -0- | | | | |
| 5662 | Planning-Technical Services | -0- | -0- | -0- | 9,320 | 13,550 | | | | |
| 5683 | Service Pool-Support Services | 1,612 | -0- | 18,900 | -0- | -0- | | | | |
| 5689 | Equipment Pool | 10 | -0- | 1,190 | 1,190 | -0- | | | | |
| | Total Intragovernmental Charges | 407,626 | 12,971 | 53,020 | 42,420 | 33,230 | | | | |
| | <u>Capital Expenditures</u> | | | | | | | | | |
| 5930 | Office Equipment | 22,538 | 1,820 | 3,180 | 3,180 | 3,180 | | | | |
| | <u>Other Appropriations</u> | | | | | | | | | |
| 5960 | Allowance for Uncollectable Taxes | 175,757 | 140,524 | 140,000 | -0- | -0- | | | | |
| | | | | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | DETAIL | B | PAGE |
|-------------|---|-------------------|---------------------------|----------|-------------|-------------|--------|---|------|
| Finance | | Administration | | | | 01-21 | | | 22d |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | |
| | Total Expenditures | 1,336,842 | 372,965 | 495,935 | 325,635 | 334,181 | | | |
| | Less Reimbursable Charges | 453,275 | 204,096 | 495,935 | 313,635 | 334,181 | | | |
| | Net Expenditures | 883,567 | 168,869 | -0- | 12,000 | -0- | | | |
| | Transfer of School Charge to Non-Departmental | | | | 12,000 | -0- | | | |
| | | | | | -0- | -0- | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | | |
|---|----------------------------|--|----------------|-----|---------------------------------|------------|---------------|------------|---------|-------------|---------|
| DEPARTMENT Finance | DIVISION Administration | | SECTION | | BUDGET CODE 01-21 | | PERSONNEL | | C | PAGE 22e | |
| CLASSIFICATION | | | RANGE AND STEP | | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | |
| | | | | | | * PROPOSED | * RECOMMENDED | * APPROVED | | | |
| Director of Finance | | | 34 | F | 1 | 1 | 34,032 | 1 | 34,032 | 1 | 36,744 |
| Senior Administrative Officer (Budgets) | | | 27 | F | 1 | 1 | 24,168 | 1 | 24,168 | 1 | 26,112 |
| Accounting Officer | | | 27 | E-F | 0 | 0 | -0- | 0 | -0- | 1 | 25,800 |
| Accountant IV | | | 26 | B-C | 1 | 1 | 19,331 | 1 | 19,331 | 1 | 20,885 |
| Administrative Officer | | | 25 | E-F | 1 | 1 | 21,402 | 1 | 21,402 | 1 | 23,124 |
| Accountant III | | | 24 | B-C | 2 | 2 | 34,813 | 2 | 34,813 | 1 | 19,059 |
| Senior Secretary | | | 12 | F | 1 | 1 | 11,718 | 1 | 11,718 | 1 | 12,674 |
| Senior Clerk | | | 7 | B | 1/2 | 1 | 7,488 | 1 | 7,488 | 1 | 8,100 |
| TOTAL | | | | | 7 1/2 | 8 | 152,952 | 8 | 152,942 | 8 | 172,498 |
| * THIS COLUMN USED FOR NUMBER OF EMPLOYEES IN EACH CLASS. | | | | | | | | | | | |
| COMMENTARY | | | | | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|---|---------|-----------------------|---------------------|----------------------|------|
| Finance | Administration | | 01-21 | | | 22f |
| | | | Department Request | Mayor Recommends | Assembly Approved | |
| 5003 | Salaries-Overtime | | | | | |
| | Overtime has been increased \$100 due to Clerk II included for the entire year. (6 months in 73-74 budget.) Contract services of a Kelly Girl in Account #5599 have been reduced \$1,500 for this reason too. | | 152,952 | 152,952 | 172,498 | |
| 5110 | Dues and Subscriptions | | 1,060 | 1,060 | 1,060 | |
| | Dues and subscriptions for the Finance Director, the Budget Officer and the Insurance Risk Manager are: | | | | | |
| | Dues - Municipal Finance Officers Assn. of U.S. & Canada | | | | | |
| | MFOA of Alaska | | | | | |
| | National Assn. of Accountants | | | | | |
| | American Accounting Assn. | | | | | |
| | Alaska Municipal League | | | | | |
| | American Society of Property & Casualty Underwriters | | | | | |
| | American Society of Insurance Managers | | | | | |
| | Municipal Finance Officers of Alaska | | | | | |
| | Greater Anchorage Area Safety Council | | | | | |
| | American Society of Safety Engineers | | | | | |
| | Subscriptions - | | | | | |
| | Governmental Finance | | | | | |
| | The Bond Buyer | | | | | |
| | Other financial publications | | | | | |
| | Risk Management Manual | | | | | |
| | Fire, casualty & surety manuals | | | | | |
| | John Liner Letter | | | | | |
| | Risk Management Report | | | | | |
| | Practical Risk Management | | | | | |
| | Insurance Week | | | | | |
| | State of Alaska-Annual Report | | | | | |
| | Bests Report | | | | | |
| | Best O.S.H.A. Guide | | | | | |
| 5120 | Equipment Rental-Office | | 200 | 200 | 200 | |
| | The rental of a typewriter during budget preparation is included. | | | | | |
| 5125 | Equipment Repair-Office | | 460 | 460 | 460 | |
| | The increase covers the additional equipment used by the Clerk II in the Budget Area. | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|---|---------|-------------------------------|-----------------------------|------------------------------|------|
| Finance | Administration | | 01-21 | | | 22g |
| | | | <u>Department Request</u> | <u>Mayor Recommends</u> | <u>Assembly Approved</u> | |
| 5150 | Professional Development | | 7,175 | 7,175 | 7,175 | |
| | For the Finance Director, Budget Officer and Insurance Risk Manager, included as follows: | | | | | |
| | Annual Meeting - Municipal Finance Officers Assn. of U.S. & Canada | | | | | |
| | MFOA of U.S. & Canada | | | | | |
| | MFOA of Alaska Board Member MFP | | | | | |
| | MFOA of Alaska/Mid-year Meeting | | | | | |
| | Public Personnel Course in Finance | | | | | |
| | Program Budgeting Seminar | | | | | |
| | A.S.I.M. Convention | | | | | |
| | Alaska Municipal League | | | | | |
| | C.P.C.U. Seminar | | | | | |
| 5160 | Supplies-Office | | 1,000 | 1,000 | 1,000 | |
| | Were underestimated in the 73-74 Budget. With the Clerk II included for the entire year, the increase to \$1,000 is recommended. | | | | | |
| 5235 | Telephone | | 300 | 300 | 300 | |
| | Long Distance costs are estimated at \$25 per month. | | | | | |
| 5350 | Financial Consultants | | 4,000 | 4,000 | 4,000 | |
| | For a specific review such as revenue sharing analysis. | | | | | |
| 5390 | Technical Services | | 34,600 | 34,600 | 34,600 | |
| | Are included to provide for a General Appraisal of Fixed Assets Analysis. | | | | | |
| 5436 | Interest Cost-Short Term | | 70,000 | 70,000 | 70,000 | |
| | The estimate for interest on short term loans remains the same as in the 1973-74 Budget. | | | | | |
| 5483 | Travel | | 2,600 | 2,600 | 2,600 | |
| | Travel on Borough business is projected as follows: | | | | | |
| | Travel regarding bond ratings & sales. | | | | | |
| | Trip to Juneau on revenue sharing, grants. | | | | | |
| | Trips to various municipalities. | | | | | |
| 5599 | Contractual Services-Other | | 500 | 500 | 500 | |
| | The hire of extra typists during the Budget & Capital Improvement | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|----------------|---------|-------------|------------|---|------|
| Finance | Administration | | 01-21 | | | 22h |

Contractual Services-Other (cont)
Program preparation.

Department
Request Mayor
Recommends Assembly
Approved

| | | | | |
|------|--|-------|-------|-------|
| 5930 | Office Equipment | 3,180 | 3,180 | 3,180 |
| | Capital Expenditures for office equipment: | | | |
| | 1 Typewriter | 620 | | |
| | 3 Files | 1,350 | | |
| | 2 Credenza (bookcase) | 320 | | |
| | 2 Desks | 690 | | |
| | 2 Chairs | 200 | | |

Reimbursable Charges to Others

The Administrative function of the Administrative Division of the Department of Finance, composed of the Finance Director, the Staff Accountants, and the Secretary, is charged to the other divisions of the department on an employee ratio as follows:

| Division | Employees | Percentage | Amount | Amount |
|---|-----------|------------|---------|---------|
| 22 Controller | 27 | 43.5 | 74,285 | 94,481 |
| 23 Purchasing | 10 | 16.1 | 39,160 | 34,970 |
| 24 Collections | 9 | 14.5 | 35,350 | 31,500 |
| 25.01 Receipts & Custody-Administration | 4 | 6.5 | 15,660 | 14,120 |
| 25.02 Receipts & Custody-Tax Receipts | 7 | 11.3 | 27,520 | 24,550 |
| 25.03 Receipts & Custody-Special Assessments | 1 | 1.6 | 4,020 | 3,480 |
| 25.04 Receipts & Custody-Sewer Billing & Receipts | 4 | 6.5 | 15,660 | 14,120 |
| | 62 | 100.0 | 211,655 | 217,221 |

The remaining 35% of this budget (116,960) composed of the budget & insurance functions is charged to all budget units based upon the percentage of each unit budget to the total Borough Budget. These charges are shown on the following page.

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|----------------|---------|-------------|------------|---|------|
| Finance | Administration | | 01-21 | | | 221 |

Reimbursable Charges to Others Cont.

| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Approved Amount</u> |
|-------------|--|-------------------|------------------------|
| 01 | <u>General</u> | | |
| | 02.05 Mayor-Transit | 1.75% | 2,050 |
| | 07 Non-Departmental | - | -0- |
| | 33 Property Assessment & Management-Property Appraisal | 4.27% | 5,020 |
| | 42.04 Health-Maternity Services | .40% | 470 |
| | 42.05 Health-Childrens Services | .64% | 750 |
| | 43.03 Health-Communicable Disease Control | .79% | 920 |
| | 44.04 Health-Mental Health Services | .35% | 400 |
| | 45.04 Health-Drug Abuse Control | .41% | 470 |
| | 64 Planning-Comprehensive Planning | 1.44% | 1,670 |
| | 65.01 Planning-Current Planning-Zoning | .76% | 900 |
| | 65.02 Planning-Current Planning-Subdivisions | .86% | 1,010 |
| | 72 Public Safety-Dog Control | .86% | 1,010 |
| | 75 Public Safety-Civil Defense | .03% | 20 |
| | 76.01 Public Safety-Building Safety-Zoning | .55% | 640 |
| | 77 Public Safety-Emergency Medical Service | 1.55% | 1,820 |
| | 92 Environmental Quality-Sanitation | 1.11% | 1,300 |
| | 93 Environmental Quality-Junk Car Removal | .32% | 380 |
| | 94.01 Environmental Quality-Air Quality Control | .25% | 280 |
| | 94.02 Environmental Quality-Noise Control | .10% | 120 |
| | <u>Grants</u> | | |
| | 02.09 Mayor-Comprehensive Health Planning | .31% | 350 |
| | 18 Administration-Federal IPA (Personnel) | .03% | 20 |
| | 19.01 Administration-Manpower-Planning | .02% | 20 |
| | 19.02 Administration-Manpower-Staff Operations | .10% | 120 |
| | 49.01 Health-Family Planning | .91% | 1,060 |
| | 49.02 Health-Early Screening | .22% | 260 |
| | 49.03 Health-General Health Contracts | .56% | 660 |
| | 49.04 Health-Geriatrics | .19% | 210 |
| | 49.05 Health-Venereal Disease Contract | .14% | 170 |
| | 49.06 Health-Drug Abuse Contracts | .78% | 920 |
| | 49.07 Health-Alcoholism Consultant | .12% | 140 |
| | 49.08 Health-Alcoholism Statistical & Evaluation | .03% | 20 |
| | 49.09 Health-Alcoholism Diagnostic Team | .22% | 260 |
| | 49.10 Health-Alcoholism Out Patient Rehabilitation | .27% | 310 |
| | 49.11 Health-Alcoholism A.P.I. | .33% | 380 |
| | 49.12 Health-Alcoholism Direct Services | 1.03% | 1,200 |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | |
|-----------------------|----------------------------|---------|----------------------|------------|---|-------------|
| DEPARTMENT Finance | DIVISION Administration | SECTION | BUDGET CODE 01-21 | COMMENTARY | D | PAGE 22j |
|-----------------------|----------------------------|---------|----------------------|------------|---|-------------|

Reimbursable Charges to Others Cont.

| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Approved Amount</u> |
|-------------|---|-------------------|------------------------|
| | <u>Grants Cont.</u> | | |
| 69 | Planning-Administration | .20% | 240 |
| 94.03 | Environmental Quality-Air Quality Control | .09% | 90 |
| 02 | <u>Spenard General</u> | | |
| 29 | Debt Service | 1.55% | 1,820 |
| 73.01 | Public Safety-Police Protection | 3.10% | 3,630 |
| 78.01 | Public Safety-Fire Suppression | 2.24% | 2,590 |
| 78.02 | Public Safety-Fire Prevention | .18% | 210 |
| 87.04 | Public Works-Roads & Drainage Operations | 2.55% | 2,970 |
| 03 | <u>Sand Lake General</u> | | |
| 29 | Debt Service | .56% | 660 |
| 78.01 | Public Safety-Fire Suppression | .61% | 770 |
| 78.02 | Public Safety-Fire Prevention | .07% | 70 |
| 87.04 | Public Works-Roads & Drainage Operations | 1.38% | 1,600 |
| 04 | <u>Eagle River General</u> | | |
| 78.01 | Public Safety-Fire Suppression | .41% | 470 |
| 78.02 | Public Safety-Fire Prevention | .02% | 20 |
| 05 | <u>Muldoon General</u> | | |
| 29 | Debt Service | .74% | 870 |
| 78.01 | Public Safety-Fire Suppression | .46% | 540 |
| 78.02 | Public Safety-Fire Prevention | .07% | 70 |
| 87.04 | Public Works-Roads & Drainage Operations | 1.78% | 2,070 |
| 06 | <u>Chugiak General</u> | | |
| 78 | Public Safety-Fire Protection | .10% | 120 |
| 07 | <u>Rabbit Creek General</u> | | |
| 78.01 | Public Safety-Fire Suppression | .53% | 610 |
| 78.02 | Public Safety-Fire Prevention | .03% | 20 |
| 08 | <u>Oceanview General</u> | | |
| 87.04 | Public Works-Roads & Drainage Operations | .12% | 140 |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|----------------|---------|-------------|------------|---|------|
| Finance | Administration | | 01-21 | | | 22k |

Reimbursable Charges to Others Cont.

| Fund | Department | Percentage | Approved Amount |
|-------|--|------------|-----------------|
| 10 | <u>Non-Areawide Library Fund</u> | | |
| 18 | Library | .94% | 1,110 |
| 11 | <u>Service Area 30 Fund</u> | | |
| 29 | Debt Service | .71% | 830 |
| 76.02 | Public Safety-Building | 1.32% | 1,530 |
| 85.05 | Public Works-Incineration | .15% | 170 |
| 86.02 | Public Works-Landfill | 1.09% | 1,270 |
| 97 | Parks & Recreation-Park Design & Development | .59% | 680 |
| 98.01 | Parks & Recreation-Recreation General | .94% | 1,110 |
| 98.02 | Parks & Recreation-Community Schools | .42% | 500 |
| 98.03 | Parks & Recreation-Diamond Aquatics | .25% | 280 |
| 98.04 | Parks & Recreation-Chugiak Aquatics | .03% | 20 |
| 13 | <u>Chugiak-Eagle River Disposal Fund</u> | | |
| 86.03 | Public Works-Solid Waste Disposal | .11% | 120 |
| 43 | <u>Land Trust Fund</u> | | |
| 32 | Property Assessment & Management-Property Management | .07% | 70 |
| 45 | <u>Sewer Utility Enterprise</u> | | |
| 85.03 | Public Works-Areawide Operations | 3.34% | 3,910 |
| 85.04 | Public Works-Areawide Treatment Plant | 2.26% | 2,640 |
| 85.05 | Public Works-Eagle River Operations | .02% | 20 |
| 85.06 | Public Works-Eagle River Treatment Plant | .07% | 70 |
| 85.07 | Debt Service | 8.20% | 9,590 |
| | <u>Capital Improvement Programs</u> | | |
| 31 | Sewer | 14.49% | 17,160 |
| 32 | Roads & Drainage | 8.09% | 9,450 |
| 33 | Parks & Recreation | 10.50% | 12,280 |
| 34 | General | 7.83% | 9,150 |
| 35 | Land Trust | .09% | 90 |
| | | 100.00% | 116,960 |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | | | |
|-----------------------|-----------------------------------|------------------------|------------------------------|-------------|----------------------|---------|---|-------------|
| DEPARTMENT Finance | | DIVISION Controller | SECTION | | BUDGET CODE 01-22 | SUMMARY | A | PAGE 23a |
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | |
| | | | | RECOMMENDED | APPROVED | | | |
| 5000 | Employee Services | | 256,670 | 379,270 | 430,665 | | | |
| 5100 | General & Administrative Expenses | | 12,005 | 18,720 | 18,720 | | | |
| 5200 | Facilities Expenses | | -0- | -0- | -0- | | | |
| 5300 | Professional Services | | -0- | -0- | -0- | | | |
| 5400 | Other Expenses | | 1,275 | 2,130 | 2,130 | | | |
| 5500 | Contractual Services | | -0- | -0- | -0- | | | |
| 5600 | Intragovernmental Charges | | 199,206 | 452,366 | 380,979 | | | |
| 5700 | Construction Costs | | -0- | -0- | -0- | | | |
| 5800 | Bonded Debt Service | | -0- | -0- | -0- | | | |
| 5900 | Capital Expenditures | | 5,580 | 6,600 | 6,600 | | | |
| 5951 | Other appropriations | | -0- | -0- | -0- | | | |
| | Total Expenditures | | 474,736 | 859,086 | 839,094 | | | |
| | Less Reimbursable Charges | | 428,683 | 859,086 | 839,094 | | | |
| | Net Expenditures | | 46,053 | -0- | -0- | | | |
| REVENUE GENERATED | | | | | | | | |
| | REVENUES | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | TOTAL REVENUES | | -0- | -0- | -0- | | | |
| | NET REQUIREMENTS | | 46,053 | -0- | -0- | | | |
| COMMENTARY | | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | |
|--------------------------------|---|----------------|------------------------|----------|-------------|-------------|--|--------|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | B | PAGE |
| Finance | | Controller | | | | 01-22 | | | | 23b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | |
| | <u>Employee Services</u> | | | | | | | | | |
| 5001 | Salaries | | 223,323 | 254,680 | 328,408 | 373,335 | | | | |
| 5003 | Overtime | | 2,407 | 2,500 | 2,500 | 2,500 | | | | |
| | Total Current Salaries | | 225,730 | 257,180 | 330,908 | 375,835 | | | | |
| | Less Vacancy Factor | | 6,410 | 7,233 | 9,327 | 10,603 | | | | |
| 5010 | Accrued Leave | | 2,630 | 2,969 | 3,829 | 4,353 | | | | |
| | Total Salary Costs | | 221,950 | 252,916 | 325,410 | 369,585 | | | | |
| 5015 | Contributions-Employee Retirement | | 12,875 | 12,090 | 15,560 | 21,360 | | | | |
| 5020 | Social Security | | 9,345 | 12,200 | 17,730 | 18,000 | | | | |
| 5030 | Workmen's Compensation | | 800 | 250 | 660 | 710 | | | | |
| 5040 | Group Insurance | | 11,700 | 13,700 | 19,910 | 21,010 | | | | |
| | Total Employee Services | | 256,670 | 291,156 | 379,270 | 430,665 | | | | |
| | <u>General & Administrative Expense</u> | | | | | | | | | |
| 5110 | Dues & Subscriptions | | 200 | 200 | 200 | 200 | | | | |
| 5115 | Employee Bonding Expense | | 750 | 750 | 750 | 750 | | | | |
| 5120 | Equipment Rental-Office | | 3,540 | 17,520 | 5,320 | 5,320 | | | | |
| 5125 | Equipment Repair-Office | | 1,000 | 1,000 | 1,000 | 1,000 | | | | |
| 5145 | Printed Material other than Office Supplies | | 2,000 | 3,900 | 3,900 | 3,900 | | | | |
| 5150 | Professional Development | | 2,015 | 2,870 | 3,830 | 3,830 | | | | |
| 5160 | Supplies-Office | | 2,500 | 3,500 | 3,720 | 3,720 | | | | |
| | Total General & Administration Expenses | | 12,005 | 29,740 | 18,720 | 18,720 | | | | |
| | <u>Other Expenses</u> | | | | | | | | | |
| 5457 | Relocation Expenses | | 625 | 630 | 630 | 630 | | | | |
| 5471 | Supplies-Duplication | | 100 | 100 | 100 | 100 | | | | |
| 5483 | Travel-Mileage | | -0- | 850 | 850 | 850 | | | | |
| 5499 | Miscellaneous | | 550 | 550 | 550 | 550 | | | | |
| | Total Other Expenses | | 1,275 | 2,130 | 2,130 | 2,130 | | | | |
| | <u>Intragovernmental Charges</u> | | | | | | | | | |
| 5603 | Mayor-Internal Audit | | 318 | -0- | -0- | -0- | | | | |
| 5604 | Mayor-Data Processing | | 131,296 | 201,911 | 318,241 | 221,428 | | | | |
| 5612 | Administration-Operations | | 30,188 | 42,510 | 41,740 | 42,640 | | | | |
| 5614 | Administration-Personnel | | 4,250 | 6,420 | 7,860 | 8,010 | | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | | |
|--------------------------------|---|----------------|------------------------|----------|-------------|-------------|--|--------|--|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | | B | PAGE |
| Finance | | Controller | | | | 01-22 | | | | | 23c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | | |
| | <u>Intragovernmental Charges (cont)</u> | | | | | | | | | | |
| 5615 | Administration-Duplication | | 3,397 | 1,160 | 920 | 870 | | | | | |
| 5620 | Finance-Administration | | 29,757 | 116,145 | 74,285 | 94,481 | | | | | |
| 5662 | Planning-Technical Services | | -0- | 24,390 | 9,320 | 13,550 | | | | | |
| | Total Intragovernmental Charges | | 199,206 | 392,536 | 452,366 | 380,979 | | | | | |
| | <u>Capital Expenditures</u> | | | | | | | | | | |
| 5930 | Office Equipment | | 5,580 | 6,030 | 6,600 | 6,600 | | | | | |
| | | | | | | | | | | | |
| | Total Expenditures | | 474,736 | 721,592 | 859,086 | 839,094 | | | | | |
| | Less Reimbursable Charges | | 428,683 | 329,056 | 859,086 | 839,094 | | | | | |
| | Net Expenditures | | 46,053 | 392,536 | -0- | -0- | | | | | |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | |
|--------------------------------|------------------------|----------------|---------------------------------|------------|---------------|----|-------------|----|---------|
| DEPARTMENT Finance | DIVISION Controller | SECTION | BUDGET CODE 01-22 | PERSONNEL | | C | PAGE 23d | | |
| CLASSIFICATION | | RANGE AND STEP | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | |
| | | | | * PROPOSED | * RECOMMENDED | | * APPROVED | | |
| Controller | | 30 D-E | 1 | 1 | 26,070 | 1 | 26,070 | 1 | 28,162 |
| Accounting Officer | | 27 F | 1 | 1 | 24,168 | 1 | 24,168 | 1 | 26,112 |
| Accountant IV | | 26 B-C | 1 | 1 | 19,094 | 1 | 19,094 | 1 | 20,630 |
| Accountant III (1) | | 24 C-D | 1 | 3 | 55,233 | 3 | 55,233 | 3 | 59,779 |
| Accountant II (1) | | 22 C-D | 2 | 1 | 18,001 | 1 | 18,001 | 1 | 19,449 |
| Accountant I | | 20 B-D | 2 | 2 | 30,325 | 2 | 30,325 | 2 | 32,767 |
| Accounting Technican (2) | | 16 B-C | 0 | 2 | 23,918 | 2 | 23,918 | 2 | 25,856 |
| Accounting Clerk IV (3) | | 15 C-D | 0 | 1 | 11,910 | 1 | 11,910 | 1 | 12,876 |
| Accounting Clerk II (3) (4) | | 11 A-E | 4 | 8 | 76,182 | 7 | 66,976 | 7 | 72,307 |
| Secretary | | 10 B-C | 1 | 1 | 8,803 | 1 | 8,803 | 1 | 9,509 |
| Accounting Clerk I (5) | | 9 B-C | 1 | 5 | 34,100 | 5 | 34,100 | 6 | 55,298 |
| Principal Clerk (5) | | 9 B-C | 1 | 0 | -0- | 0 | -0- | 0 | -0- |
| Senior Clerk (5) | | 7 B | 2 | 0 | -0- | 0 | -0- | 0 | -0- |
| Sub-total | | | 17 | 26 | 327,804 | 25 | 318,598 | 26 | 362,745 |
| TOTAL | | | | | | | | | |

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

COMMENTARY

(1) Replacement of one Accountant II by Accountant III and lateral transfer of one Accountant III from Health - Fiscal Control (01-41.02).

(2) Lateral transfer of one Accounting Technician from Service Pool - Administration - Cost Control (41-82.05) and one from Service Pool - Administration - Inventory Control (41-82.06).

(3) Reclassification of Accounting Clerk II by Accounting Clerk IV.

(4) Lateral Transfer of three Accounting Clerk II from Service Pool - Adminsitration - Cost Control (41-82.05) and two from Service Pool - Administration - Inventory Control (41-82.06).

(5) Replacement of Senior Clerk; two Senior Clerks by Accounting Clerk I and lateral transfer of one Accounting Clerk I from Health - Fiscal Control (01-41.02)

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | |
|--------------------------------|------------------------|----------------|---------------------------------|------------|---------------|----|-------------|----|---------|
| DEPARTMENT Finance | DIVISION Controller | SECTION | BUDGET CODE 01-22 | PERSONNEL | | C | PAGE 23e | | |
| CLASSIFICATION | | RANGE AND STEP | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | |
| | | | | * PROPOSED | * RECOMMENDED | | * APPROVED | | |
| <u>New Positions</u> | | | | | | | | | |
| Accounting Clerk III | | 13 A-B | 0 | 1 | 9,810 | 1 | 9,810 | 1 | 10,590 |
| Accounting Clerk I | | 9 A-C | 0 | 1 | 8,058 | 0 | -0- | 0 | -0- |
| | | | 0 | 2 | 17,868 | 1 | 9,810 | 1 | 10,590 |
| TOTAL | | | 17 | 28 | 345,672 | 26 | 328,408 | 27 | 373,335 |

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

COMMENTARY

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|--|---------|-------------|---------------------------|-------------------------|--------------------------|
| Finance | Controller | | 01-22 | | | 23f |
| | | | | <u>Department Request</u> | <u>Mayor Recommends</u> | <u>Assembly Approved</u> |
| 5001 | Salaries | | | 254,680 | 328,408 | 373,335 |
| | Increase due to two new accounting clerk positions for normal accounting activity expansion. One clerk will work primarily in utility accounting. Health Fiscal Control, Public Works Cost Control and Inventory Control has been transferred to the Controller's Division. The consolidation will effect cost saving benefits. The positions are as follow: | | | | | |
| | Health - Accountant III (1) | | | | | |
| | Public Works - Accounting Technicians (2) | | | | | |
| | - Accounting Clerk II (1) | | | | | |
| 5120 | Equipment Rental-Office | | | 750 | 750 | 750 |
| | Rental of one duplicating machine for one year. | | | | | |
| 5145 | Printed Materials Other than Office Supplies | | | 3,900 | 3,900 | 3,900 |
| | Cost of cash disbursement and payroll checks, bills for collection and various accounting forms. | | | | | |
| 5150 | Professional Development | | | 2,870 | 3,830 | 3,830 |
| | Accounting courses at Community College | 365 | | | | |
| | American Institute of CPA's Seminar | 890 | | | | |
| | American Accounting Assoc. Conference | 1,045 | | | | |
| | Alaska Municipal League | 570 | | | | |
| 5930 | Office Equipment | | | 6,030 | 6,600 | 6,600 |
| | 2 Desks | 606 | | | | |
| | 2 Chairs | 200 | | | | |
| | 3 Calculators | 1,300 | | | | |
| | 5 Data storage files | 1,750 | | | | |
| | 3 Lateral files | 1,440 | | | | |
| | 1 Statistical typewriter with wide carriage | 734 | | | | |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | |
|-----------------------|------------------------|---------|----------------------|------------|---|-------------|
| DEPARTMENT Finance | DIVISION Controller | SECTION | BUDGET CODE 01-22 | COMMENTARY | D | PAGE 23g |
|-----------------------|------------------------|---------|----------------------|------------|---|-------------|

Activities

The Controller's Division is the heartbeat of the Finance Department. It receives raw source data, ascertains its propriety, processes it and develops complete financial information concerning Borough operations. This financial information is disseminated to departments, management, assembly and the public in various forms as needed.

Currently, the Controller's Division is processing per month the following source documents:

| <u>Document</u> | <u>Quantity</u> |
|---------------------------------------|-----------------|
| Voucher checks | 1,350 |
| Payroll checks | 1,600 |
| Miscellaneous cash receipts | 935 |
| Miscellaneous bills for collection | 480 |
| Journal vouchers | 150 |
| Invoices | 6,000 |
| Purchase orders and receiving reports | 1,000 |
| Cost accounting transactions | 10,000 |

Reimbursable Charges to Others

The Controller Division of the Department of Finance is charged to budget units based upon the percentage of each unit budget before Intragovernmental Charges to the total Borough budget before Intragovernmental Charges. These charges are shown on the following page.

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|------------|---------|-------------|------------|---|------|
| Finance | Controller | | 01-22 | | | 23h |

Reimbursable Charges to Others Cont.

| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Approved Amount</u> |
|-------------|--|-------------------|------------------------|
| 01 | <u>General</u> | | |
| | 02.05 Mayor-Transit | 1.75% | 14,710 |
| | 07 Non-Departmental | - | -0- |
| | 33 Property Assessment & Management-Property Appraisal | 10.17% | 85,820 |
| | 42.04 Health-Maternity Services | .40% | 3,370 |
| | 42.05 Health-Childrens Services | .64% | 5,380 |
| | 43.03 Health-Communicable Disease Control | .79% | 6,600 |
| | 44.04 Health-Mental Health Services | .35% | 2,870 |
| | 45.04 Health-Drug Abuse Control | .41% | 3,370 |
| | 64 Planning-Comprehensive Planning | 1.44% | 11,980 |
| | 65.01 Planning-Current Planning-Zoning | .76% | 6,460 |
| | 65.02 Planning-Current Planning-Subdivisions | .86% | 7,250 |
| | 72 Public Safety-Dog Control | .86% | 7,250 |
| | 75 Public Safety-Civil Defense | .03% | 140 |
| | 76.01 Public Safety-Building Safety-Zoning | .55% | 4,590 |
| | 77 Public Safety-Emergency Medical Service | 1.55% | 13,060 |
| | 92 Environmental Quality-Sanitation | 1.11% | 9,330 |
| | 93 Environmental Quality-Junk Car Removal | .32% | 2,730 |
| | 94.01 Environmental Quality-Air Quality Control | .25% | 2,010 |
| | 94.02 Environmental Quality-Noise Control | .10% | 860 |
| | <u>Grants</u> | | |
| | 02.09 Mayor-Comprehensive Health Planning | .31% | 2,510 |
| | 18 Administration-Federal IPA (Personnel) | .03% | 140 |
| | 19.01 Administration-Manpower-Planning | .02% | 140 |
| | 19.02 Administration-Manpower-Staff Operations | .10% | 860 |
| | 49.01 Health-Family Planning | .91% | 7,600 |
| | 49.02 Health-Early Screening | .22% | 1,870 |
| | 49.03 Health-General Health Contracts | .56% | 4,730 |
| | 49.04 Health-Geriatrics | .19% | 1,510 |
| | 49.05 Health-Venereal Disease Contract | .14% | 1,220 |
| | 49.06 Health-Drug Abuse Contracts | .78% | 6,600 |
| | 49.07 Health-Alcoholism Consultant | .12% | 1,000 |
| | 49.08 Health-Alcoholism Statistical & Evaluation | .03% | 140 |
| | 49.09 Health-Alcoholism Diagnostic Team | .22% | 1,870 |
| | 49.10 Health-Alcoholism Out Patient Rehabilitation | .27% | 2,220 |
| | 49.11 Health-Alcoholism A.P.I. | .33% | 2,730 |
| | 49.12 Health-Alcoholism Direct Services | 1.03% | 8,610 |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|---|---|---------|-------------------|------------------------|---|------|
| Finance | Controller | | 01-22 | | | 231 |
| <u>Reimbursable Charges to Others Cont.</u> | | | | | | |
| <u>Fund</u> | <u>Department</u> | | <u>Percentage</u> | <u>Approved Amount</u> | | |
| | <u>Grants Cont.</u> | | | | | |
| | 69 Planning-Administration | | .20% | 1,720 | | |
| | 94.03 Environmental Quality-Air Quality Control | | .09% | 650 | | |
| 02 | <u>Spenard General</u> | | | | | |
| | 29 Debt Service | | 1.55% | 13,060 | | |
| | 73.01 Public Safety-Police Protection | | 3.10% | 26,040 | | |
| | 78.01 Public Safety-Fire Suppression | | 2.24% | 18,580 | | |
| | 78.02 Public Safety-Fire Prevention | | .18% | 1,510 | | |
| | 87.04 Public Works-Roads & Drainage Operations | | 2.55% | 21,310 | | |
| 03 | <u>Sand Lake General</u> | | | | | |
| | 29 Debt Service | | .56% | 4,730 | | |
| | 78.01 Public Safety-Fire Suppression | | .61% | 5,020 | | |
| | 78.02 Public Safety-Fire Prevention | | .07% | 500 | | |
| | 87.04 Public Works-Roads & Drainage Operations | | 1.38% | 11,480 | | |
| 04 | <u>Eagle River General</u> | | | | | |
| | 78.01 Public Safety-Fire Suppression | | .41% | 3,370 | | |
| | 78.02 Public Safety-Fire Prevention | | .02% | 140 | | |
| 05 | <u>Muldoon General</u> | | | | | |
| | 29 Debt Service | | .74% | 6,240 | | |
| | 78.01 Public Safety-Fire Suppression | | .46% | 3,870 | | |
| | 78.02 Public Safety-Fire Prevention | | .07% | 500 | | |
| | 87.04 Public Works-Roads & Drainage Operations | | 1.78% | 14,850 | | |
| 06 | <u>Chugiak General</u> | | | | | |
| | 78 Public Safety-Fire Protection | | .10% | 860 | | |
| 07 | <u>Rabbit Creek General</u> | | | | | |
| | 78.01 Public Safety-Fire Suppression | | .53% | 4,380 | | |
| | 78.02 Public Safety-Fire Prevention | | .03% | 140 | | |
| 08 | <u>Oceanview General</u> | | | | | |
| | 87.04 Public Works-Roads & Drainage Operations | | .12% | 1,000 | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|------------|---------|-------------|------------|---|------|
| Finance | Controller | | 01-22 | | | 23j |

Reimbursable Charges to Others Cont.

| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Approved Amount</u> |
|-------------|--|-------------------|------------------------|
| 10 | <u>Non-Areawide Library Fund</u> | | |
| 18 | Library | .94% | 7,960 |
| 11 | <u>Service Area 30 Fund</u> | | |
| 29 | Debt Service | .71% | 5,950 |
| 76.02 | Public Safety-Building | 1.32% | 10,980 |
| 85.05 | Public Works-Incineration | .15% | 1,220 |
| 86.02 | Public Works-Landfill | 1.09% | 9,110 |
| 97 | Parks & Recreation-Park Design & Development | .59% | 4,880 |
| 98.01 | Parks & Recreation-Recreation General | .94% | 7,960 |
| 98.02 | Parks & Recreation-Community Schools | .42% | 3,590 |
| 98.03 | Parks & Recreation-Diamond Aquatics | .25% | 2,010 |
| 98.04 | Parks & Recreation-Chugiak Aquatics | .03% | 140 |
| 13 | <u>Chugiak-Eagle River Disposal Fund</u> | | |
| 86.03 | Public Works-Solid Waste Disposal | .11% | 860 |
| 43 | <u>Land Trust Fund</u> | | |
| 32 | Property Assessment & Management-Property Management | .07% | 500 |
| 45 | <u>Sewer Utility Enterprise</u> | | |
| 85.03 | Public Works-Areawide Operations | 3.34% | 28,050 |
| 85.04 | Public Works-Areawide Treatment Plant | 2.26% | 18,940 |
| 85.05 | Public Works-Eagle River Operations | .02% | 140 |
| 85.06 | Public Works-Eagle River Treatment Plant | .07% | 500 |
| 85.07 | Debt Service | 2.30% | 19,300 |
| | <u>Capital Improvement Programs</u> | | |
| 31 | Sewer | 14.49% | 123,634 |
| 32 | Roads & Drainage | 8.09% | 67,800 |
| 33 | Parks & Recreation | 10.50% | 88,100 |
| 34 | General | 7.83% | 65,640 |
| 35 | Land Trust | .09% | 650 |
| | | 100.00% | 839,094 |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | |
|--------------------------------|-----------------------------------|------------------------|-------------------|------------------------------|----------------------|----------|---|-------------|
| DEPARTMENT Finance | | DIVISION Purchasing | SECTION | | BUDGET CODE 01-23 | SUMMARY | A | PAGE 24a |
| ACCT NO. | EXPENDITURE CLASSIFICATION | | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | |
| | | | | | RECOMMENDED | APPROVED | | |
| 5000 | Employee Services | | 92,897 | 98,415 | 131,485 | 142,357 | | |
| 5100 | General & Administrative Expenses | | 9,248 | 12,190 | 17,300 | 17,300 | | |
| 5200 | Facilities Expenses | | 31,056 | 35,850 | 36,500 | 36,500 | | |
| 5300 | Professional Services | | -0- | -0- | -0- | -0- | | |
| 5400 | Other Expenses | | 4,629 | 2,550 | 1,350 | 1,350 | | |
| 5500 | Contractual Services | | -0- | -0- | 1,000 | 1,000 | | |
| 5600 | Intragovernmental Charges | | 3,906 | 24,118 | 56,480 | 55,270 | | |
| 5700 | Construction Costs | | -0- | -0- | -0- | -0- | | |
| 5800 | Bonded Debt Service | | -0- | -0- | -0- | -0- | | |
| 5900 | Capital Expenditures | | 10,126 | 1,500 | 1,320 | 1,320 | | |
| 5951 | Other appropriations | | -0- | -0- | -0- | -0- | | |
| Total Expenditures | | | 151,862 | 174,623 | 245,435 | 255,097 | | |
| Less Reimbursable Charges | | | 127,994 | 157,160 | 245,435 | 255,097 | | |
| Net Expenditures | | | 23,868 | 17,463 | -0- | -0- | | |
| REVENUE GENERATED | | | | | | | | |
| REVENUES | | | | | | | | |
| TOTAL REVENUES | | | -0- | -0- | -0- | -0- | | |
| NET REQUIREMENTS | | | 23,868 | 17,463 | -0- | -0- | | |
| COMMENTARY | | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | |
|--------------------------------|--|----------------|------------------------|----------|-------------|-------------|--|--------|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | B | PAGE |
| Finance | | Purchasing | | | | 01-23 | | | | 24b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | |
| | <u>Employee Services</u> | | | | | | | | | |
| 5001 | Salaries | 74,007 | 84,495 | 112,840 | 112,840 | 121,938 | | | | |
| 5003 | Salaries-Overtime | 1,942 | 2,000 | 1,000 | 1,000 | 1,000 | | | | |
| | Total Current Salaries | 75,949 | 86,495 | 113,840 | 113,840 | 122,938 | | | | |
| | Less Vacancy Factor | -0- | 2,457 | 3,205 | 3,205 | 3,463 | | | | |
| 5010 | Accrued Leave | 302 | 1,007 | 1,320 | 1,320 | 1,422 | | | | |
| | Total Salary Costs | 76,251 | 85,045 | 111,955 | 111,955 | 120,897 | | | | |
| 5015 | Contributions-Employee Retirement | 8,038 | 4,935 | 5,350 | 5,350 | 6,990 | | | | |
| 5020 | Social Security | 3,702 | 4,275 | 6,070 | 6,070 | 6,370 | | | | |
| 5030 | Workmens Compensation | 902 | 400 | 610 | 610 | 660 | | | | |
| 5040 | Group Insurance | 4,004 | 3,760 | 7,500 | 7,500 | 7,440 | | | | |
| | Total Employee Services | 92,897 | 98,415 | 131,485 | 131,485 | 142,357 | | | | |
| | <u>General & Administrative Expenses</u> | | | | | | | | | |
| 5105 | Advertising other than Legal | 2,036 | -0- | -0- | -0- | -0- | | | | |
| 5110 | Dues and Subscriptions | 72 | 150 | 40 | 40 | 40 | | | | |
| 5115 | Employee Bonding Expense | 20 | -0- | 100 | 100 | 100 | | | | |
| 5120 | Equipment Rental-Office | 2,005 | 4,000 | 5,000 | 5,000 | 5,000 | | | | |
| 5125 | Equipment Repair-Office | 300 | 450 | 550 | 550 | 550 | | | | |
| 5130 | Liability Insurance | 872 | -0- | 700 | 700 | 700 | | | | |
| 5135 | Fire Insurance | -0- | 290 | 330 | 330 | 330 | | | | |
| 5140 | Postage | 1,400 | 1,800 | 3,000 | 3,000 | 3,000 | | | | |
| 5145 | Printed Material other than Office Supplies | 55 | -0- | 1,600 | 1,600 | 1,600 | | | | |
| 5150 | Professional Development | 100 | 900 | 680 | 680 | 680 | | | | |
| 5155 | Publications, Postings & Hearing | -0- | 3,100 | 3,100 | 3,100 | 3,100 | | | | |
| 5160 | Supplies-Office | 2,388 | 1,500 | 2,200 | 2,200 | 2,200 | | | | |
| | Total General & Administrative Expenses | 9,248 | 12,190 | 17,300 | 17,300 | 17,300 | | | | |
| | <u>Facilities Expenses</u> | | | | | | | | | |
| 5201 | Building-Remodeling | 13 | 3,500 | 2,000 | 2,000 | 2,000 | | | | |
| 5202 | Building-Rent | 24,989 | 25,000 | 26,000 | 26,000 | 26,000 | | | | |
| 5210 | Utilities | 3,106 | 3,000 | 3,600 | 3,600 | 3,600 | | | | |
| 5220 | Janitorial | 720 | 850 | 900 | 900 | 900 | | | | |
| 5230 | Plant & Land Maintenance | 179 | 1,000 | 1,000 | 1,000 | 1,000 | | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER AREA BOROUGH | | | | | | | | | | |
|----------------------|-----------------------------------|----------------|------------------------|-------------|-------------|-------------|--|--------|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | B | PAGE |
| Finance | | Purchasing | | | | 01-23 | | | | 24c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | |
| 5235 | Facilities Expense (cont) | | | | | | | | | |
| | Telephone | 2,049 | 2,500 | 3,000 | 3,000 | 3,000 | | | | |
| | Total Facilities Expense | 31,056 | 35,850 | 36,500 | 36,500 | 36,500 | | | | |
| | Other Expenses | | | | | | | | | |
| 5437 | Inventory Adjustment | 2,935 | -0- | -0- | -0- | -0- | | | | |
| 5471 | Supplies-Duplication | 520 | 1,600 | 600 | 600 | 600 | | | | |
| 5474 | Supplies-Other | 764 | 900 | 750 | 750 | 750 | | | | |
| 5483 | Travel-Mileage Expense | 215 | 50 | -0- | -0- | -0- | | | | |
| 5499 | Miscellaneous Expenses | 195 | -0- | -0- | -0- | -0- | | | | |
| | Total Other Expenses | 4,629 | 2,550 | 1,350 | 1,350 | 1,350 | | | | |
| | Contractual Services | | | | | | | | | |
| 5599 | Other | -0- | -0- | 1,000 | 1,000 | 1,000 | | | | |
| | Intragovernmental Charges | | | | | | | | | |
| 5603 | Mayor-Internal Audit | -0- | 159 | -0- | -0- | -0- | | | | |
| 5614 | Administration-Personnel | 685 | 2,250 | 3,360 | 2,800 | 2,910 | | | | |
| 5615 | Administration-Duplication | 910 | 849 | 11,570 | 7,960 | 7,530 | | | | |
| 5620 | Finance-Admin.-Management | -0- | 17,164 | 61,270 | 39,160 | 34,970 | | | | |
| 5683 | Service Pool-Spec. Ser.-Buildings | -0- | -0- | 3,270 | 3,270 | 5,320 | | | | |
| 5683 | Service Pool-Spec. Ser.-Grounds | -0- | -0- | incl. above | incl. above | 1,340 | | | | |
| 5683 | Service Pool-Spec. Ser.-Signs | -0- | -0- | incl. above | incl. above | 200 | | | | |
| 5689 | Equipment Pool | 2,311 | 3,696 | 3,290 | 3,290 | 3,000 | | | | |
| | Total Intragovernmental Charges | 3,906 | 24,118 | 82,760 | 56,480 | 55,270 | | | | |
| | Capital Expenditures | | | | | | | | | |
| 5920 | Buildings & Improvements | 5,174 | -0- | -0- | -0- | -0- | | | | |
| 5930 | Office Equipment | 3,847 | 1,500 | 1,320 | 1,320 | 1,320 | | | | |
| 5940 | Machinery & Equipment | 1,105 | -0- | -0- | -0- | -0- | | | | |
| | Total Capital Expenditures | 10,126 | 1,500 | 1,320 | 1,320 | 1,320 | | | | |
| | Total Expenditures | 151,862 | 174,623 | 271,715 | 245,435 | 255,097 | | | | |
| | Less Reimbursable Charges | 127,994 | 157,160 | 271,715 | 245,435 | 255,097 | | | | |
| | Net Expenditures | 23,868 | 17,463 | -0- | -0- | -0- | | | | |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | | |
|--|------------------------|--|----------------|-----|---------------------------------|------------|---------------|----|------------|-------------|---------|
| DEPARTMENT Finance | DIVISION Purchasing | | SECTION | | BUDGET CODE 01-23 | | PERSONNEL | | C | PAGE 24d | |
| CLASSIFICATION | | | RANGE AND STEP | | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | |
| | | | | | | * PROPOSED | * RECOMMENDED | | * APPROVED | | |
| Senior Administrative Officer (Purchasing Agent) | | | 27 | D-E | 1 | 1 | 22,108 | 1 | 22,108 | 1 | 23,884 |
| Buyer (1) | | | 19 | B-C | 1 | 1 | 14,012 | 1 | 14,012 | 1 | 15,144 |
| Storekeeper | | | 17 | D-E | 1 | 1 | 13,593 | 1 | 13,593 | 1 | 14,694 |
| Partsman | | | 14 | C-D | 1 | 1 | 11,156 | 1 | 11,156 | 1 | 12,064 |
| Secretary | | | 10 | B-C | 1 | 1 | 9,147 | 1 | 9,147 | 1 | 9,881 |
| Secretary (2) | | | 10 | B-C | 1 | 1 | 8,928 | 1 | 8,928 | 1 | 9,645 |
| Principal Clerk | | | 9 | C-D | 2 | 2 | 17,659 | 2 | 17,659 | 2 | 19,075 |
| Senior Clerk | | | 7 | B-F | 1 | 2 | 16,237 | 2 | 16,237 | 2 | 17,551 |
| Clerk I (3) | | | 5 | A | 1 | 0 | -0- | 0 | -0- | 0 | -0- |
| TOTAL | | | | | 10 | 10 | 112,840 | 10 | 112,840 | 10 | 121,938 |

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

COMMENTARY

(1) Was P.E.P. Position in 1973-74 Budget. Approved as permanent full-time position by Memo 74-66 on 1/21/74. Reclassification from Range 17 to 19.

(2) Was transferred from Public Works Administration-Operations (41-82.02) September 1, 1973 as Construction Contract Bidding was transferred to Purchasing Division.

(3) Reclassification from Clerk to Senior Clerk.

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|--|---------|-------------|--------------------|------------------|-------------------|
| Finance | Purchasing | | 01-23 | | | 24e |
| | | | | Department Request | Mayor Recommends | Assembly Approved |
| 5001 | Salaries | | 112,840 | 112,840 | 121,938 | |
| | This amount includes the new position of the Buyer which was a P.E.P. slot in original 73-74 budget. Also a Secretary I position is new as a result of a transfer from Public Works Construction Bidding Section. | | | | | |
| 5003 | Salaries-Overtime | | 1,000 | 1,000 | 1,000 | |
| | This amount covers time spent while unloading freight after hours. The timing of incoming freight delivery is beyond our control. | | | | | |
| 5110 | Dues and Subscriptions | | 40 | 40 | 40 | |
| | This amount covers the subscriptions to local newspapers for bid invitation records. | | | | | |
| 5120 | Equipment Rental-Office | | 5,000 | 5,000 | 5,000 | |
| | This amount covers the rental of Xerox 4000. The additional \$1,000 over last year is due to the increase in copies to be made for Construction Contract bids. | | | | | |
| 5140 | Postage | | 3,000 | 3,000 | 3,000 | |
| | This amount increases due to service level expansion. Increase is also due to mailing of bid documents for Construction contracts. Bid documents must be mailed by certified mail at an average cost of \$1.20 each, including amendments. Each bid is mailed to approximately 25 bidders. The total number of bids is approximately 75, which brings bid postage alone to \$2,250. The remaining amount covers mailing of purchase orders and miscellaneous correspondence. | | | | | |
| 5145 | Printed Material other than Office Supplies | | 1,600 | 1,600 | 1,600 | |
| | This amount covers Purchase Order Forms. This amount was omitted in the last budget by mistake. It is presently covered by budget transfer. | | | | | |
| 5150 | Professional Development | | 680 | 680 | 680 | |
| | This amount covers the attendance of the National Institute of Government Purchasing Agent Conference in Anaheim, California during November 1974. | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|--|---------|-------------------------------|-----------------------------|------------------------------|------|
| Finance | Purchasing | | 01-23 | | | 24f |
| | | | <u>Department Request</u> | <u>Mayor Recommends</u> | <u>Assembly Approved</u> | |
| 5155 | Publications, Postings & Hearings | | 3,100 | 3,100 | 3,100 | |
| | This amount covers the total advertising for bids for the period of one year. During the budget year 1972-73 the actual cost for this was \$2,035 and was charged to budget account 5105. This account shows zero for 1973-74 and all advertising charges are against 5155. The increase is due to inclusion of the Construction bids. | | | | | |
| 5160 | Supplies-Office | | 2,200 | 2,200 | 2,200 | |
| | Increase is due to service level expansion (Construction Contract Bids.) This amount covers additional required supplies. | | | | | |
| 5201 | Building-Remodeling | | 2,000 | 2,000 | 2,000 | |
| | The Purchasing Division took over Construction Contract bid processing and contract preparation. The additional public traffic (pre-bid conferences), plan pickup and delivery and bid preparation make it necessary to alter the layout of two offices and requires the enlargement of the conference room. | | | | | |
| 5210 | Utilities | | 3,600 | 3,600 | 3,600 | |
| | This amount covers the electricity bill, heat (gas) bill, and the sewer bill (water is free.) The gas bill is approximately \$2,700, electricity is approximately \$800, and sewer is approximately \$100. | | | | | |
| 5230 | Plant and Land Maintenance | | 1,000 | 1,000 | 1,000 | |
| | This amount covers standard maintenance costs such as broken hardware, light bulbs and a very small amount to cover flowers in front of the building. | | | | | |
| 5235 | Telephone | | 3,000 | 3,000 | 3,000 | |
| | This amount covers equipment rental consisting of \$2,600 and an estimate of \$400 for long distance calls. | | | | | |
| 5599 | Contractual Services | | 1,000 | 1,000 | 1,000 | |
| | This amount covers hiring typing help during peak bidding season. | | | | | |
| 5930 | Capital Expenditures: | | 1,320 | 1,320 | 1,320 | |
| | 1 Calculator | 320 | | | | |
| | 1 Typewriter | 620 | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|------------|---------|-------------|------------|---|------|
| Finance | Purchasing | | 01-23 | | | 24g |

| | | Department Request | Mayor Recommends | Assembly Approved |
|------|------------------------------|-----------------------|---------------------|----------------------|
| 5930 | Capital Expenditures (cont): | | | |
| | 1 desk | 280 | | |
| | 1 chair | 100 | | |

Reimbursable Charges to Others

The Purchasing Division is allocated on the proportionate number of purchase orders issued on a program budget analysis.

| Fund | Department | Percentage | Amount | Amount |
|------|------------------------------------|------------|--------|--------|
| 01 | <u>General</u> | | | |
| | 02.05 Mayor-Transit | 4.41% | 10,810 | 11,250 |
| | 32 Property Management | .74% | 1,810 | 1,890 |
| | 33 Property Appraisal | 5.74% | 14,070 | 14,640 |
| | 41.01 Health-Director | 10.94% | 26,820 | 27,927 |
| | 64 Comprehensive Planning | 2.00% | 4,900 | 5,100 |
| | 65.01 Current Planning-Zoning | 1.26% | 3,090 | 3,210 |
| | 65.02 Current Planning-Subdivision | 1.26% | 3,090 | 3,210 |
| | 72 Dog Control | 1.00% | 2,450 | 2,550 |
| | 76.01 Building Safety-Zoning | .85% | 2,080 | 2,170 |
| | 77 Emergency Medical Service | 2.00% | 4,900 | 5,100 |
| | 78.01 Fire Suppression | 2.00% | 4,900 | 5,100 |
| | 92 Environmental Sanitation | 6.45% | 15,810 | 16,450 |
| 02 | <u>Spenard</u> | | | |
| | 87 Public Works-Roads and Drainage | 8.40% | 20,465 | 21,430 |
| 03 | <u>Sand Lake</u> | | | |
| | 87 Public Works-Roads and Drainage | 8.20% | 20,385 | 20,920 |
| 05 | <u>Muldoon</u> | | | |
| | 87 Public Works-Roads and Drainage | 8.40% | 20,465 | 21,430 |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | |
|-----------------------|------------------------|---------|----------------------|------------|---|-------------|
| DEPARTMENT Finance | DIVISION Purchasing | SECTION | BUDGET CODE 01-23 | COMMENTARY | D | PAGE 24h |
|-----------------------|------------------------|---------|----------------------|------------|---|-------------|

| | | <u>Department Request</u> | <u>Mayor Recommends</u> | <u>Assembly Approved</u> |
|-------------|---|-------------------------------|-----------------------------|------------------------------|
| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Amount</u> | <u>Amount</u> |
| 11 | <u>Service Area 30</u> | | | |
| | 86.02 Landfill | 5.00% | 12,260 | 12,750 |
| | 97 Park Design and Development | 2.98% | 7,310 | 7,600 |
| | 98.01 Recreation-General | 1.47% | 3,600 | 3,750 |
| 31 | <u>Sewer Capital Improvement Program</u> | | | |
| | 84 Construction | 5.10% | 12,530 | 13,010 |
| 32 | <u>Roads and Drainage Capital Improvement Program</u> | | | |
| | 81 Spenard | 2.00% | 4,900 | 5,100 |
| | 82 Sand Lake | 1.95% | 4,780 | 4,970 |
| | 83 Muldoon | 2.00% | 4,900 | 5,100 |
| 33 | <u>Parks and Recreation Capital Improvement Program</u> | | | |
| | 97.01 Park Acquisition | 2.00% | 4,900 | 5,100 |
| | 97.02 Park Development | 3.95% | 9,690 | 10,080 |
| 45 | <u>Sewer Utility Enterprise</u> | | | |
| | 85.03 Areawide Operations | 4.95% | 12,260 | 12,630 |
| | 85.04 Areawide Treatment Plant | 4.95% | 12,260 | 12,630 |
| | | 100.00% | 245,435 | 255,097 |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | |
|--------------------------------|-----------------------------------|-------------------------|------------------------------|----------------------|---------|----------|-------------|
| DEPARTMENT Finance | | DIVISION Collections | SECTION | BUDGET CODE 01-24 | SUMMARY | A | PAGE 25a |
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | |
| | | | | RECOMMENDED | | APPROVED | |
| 5000 | Employee Services | | 78,555 | 122,861 | | 133,393 | |
| 5100 | General & Administrative Expenses | | 7,600 | 6,520 | | 6,520 | |
| 5200 | Facilities Expenses | | -0- | 500 | | 500 | |
| 5300 | Professional Services | | -0- | -0- | | -0- | |
| 5400 | Other Expenses | | 11,150 | 12,150 | | 8,850 | |
| 5500 | Contractual Services | | -0- | -0- | | -0- | |
| 5600 | Intragovernmental Charges | | 34,028 | 57,450 | | 53,060 | |
| 5700 | Construction Costs | | -0- | -0- | | -0- | |
| 5800 | Bonded Debt Service | | -0- | -0- | | -0- | |
| 5900 | Capital Expenditures | | 1,610 | 990 | | 990 | |
| 5951 | Other appropriations | | -0- | -0- | | -0- | |
| Total Expenditures | | | 132,943 | 200,471 | | 203,313 | |
| Less Reimbursable Charges | | | 50,877 | 200,471 | | 203,313 | |
| Net Expenditures | | | 82,066 | -0- | | -0- | |
| REVENUE GENERATED | | | | | | | |
| REVENUES | | | | | | | |
| TOTAL REVENUES | | | -0- | -0- | | -0- | |
| NET REQUIREMENTS | | | 82,066 | -0- | | -0- | |
| COMMENTARY | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | SECTION | | BUDGET CODE | DETAIL | B | PAGE |
|-------------|--|----------------|------------------------|----------|-------------|----------|---|------|
| Finance | | Collections | | | 01-24 | | | 25b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | |
| | <u>Employee Services</u> | | | | | | | |
| 5001 | Salaries | | 67,941 | 106,371 | 106,371 | 115,212 | | |
| 5003 | Overtime | | 500 | 500 | 500 | 500 | | |
| | Total Current Salaries | | 68,441 | 106,871 | 106,871 | 115,712 | | |
| | Less Vacancy Factor | | 1,944 | 3,020 | 3,020 | 3,272 | | |
| 5010 | Accrued Leave | | 798 | 1,240 | 1,240 | 1,343 | | |
| | Total Salary Costs | | 67,295 | 105,091 | 105,091 | 113,783 | | |
| 5015 | Contributions-Employee Retirement | | 3,905 | 5,020 | 5,020 | 6,580 | | |
| 5020 | Social Security | | 3,310 | 5,750 | 5,750 | 6,100 | | |
| 5030 | Workmen's Compensation | | 230 | 150 | 150 | 160 | | |
| 5040 | Group Insurance | | 3,815 | 6,850 | 6,850 | 6,770 | | |
| | Total Employee Services | | 78,555 | 122,861 | 122,861 | 133,393 | | |
| | <u>General & Administrative Expenses</u> | | | | | | | |
| 5110 | Dues & Subscriptions | | 200 | 200 | 200 | 200 | | |
| 5120 | Equipment Rental-Office | | 4,200 | 2,820 | 2,820 | 2,820 | | |
| 5125 | Equipment Repair-Office | | 200 | 500 | 500 | 500 | | |
| 5140 | Postage | | 2,000 | -0- | -0- | -0- | | |
| 5160 | Supplies-Office | | 1,000 | 3,000 | 3,000 | 3,000 | | |
| | Total General & Administrative Expenses | | 7,600 | 6,520 | 6,520 | 6,520 | | |
| | <u>Facilities Expense</u> | | | | | | | |
| 5235 | Telephone | | -0- | 500 | 500 | 500 | | |
| | <u>Other Expenses</u> | | | | | | | |
| 5409 | Collection Fees & Services | | 3,500 | 8,000 | 8,000 | 8,000 | | |
| 5412 | Contributions to Equipment Pool | | -0- | 3,300 | 3,300 | -0- | | |
| 5483 | Travel-Mileage | | 7,500 | 700 | 700 | 700 | | |
| 5499 | Miscellaneous Expenses | | 150 | 150 | 150 | 150 | | |
| | Total Other Expenses | | 11,150 | 12,150 | 12,150 | 8,850 | | |
| | <u>Intragovernmental Charges</u> | | | | | | | |
| 5603 | Mayor-Internal Audit | | 119 | -0- | -0- | -0- | | |
| 5612 | Administration-Operations | | 18,133 | 18,720 | 18,380 | 18,890 | | |
| 5614 | Administration-Personnel | | -0- | 3,060 | 2,530 | 2,670 | | |
| 5620 | Finance-Administration | | 15,776 | 55,210 | 35,350 | 31,500 | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | DETAIL | B | PAGE |
|-------------|----------------------------------|-------------------|---------------------------|----------|-------------|-------------|--------|---|------|
| Finance | | Collections | | | | 01-24 | | | 25c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | |
| 5689 | Intragovernmental Charges (cont) | | | | | | | | |
| | Equipment Pool | | -0- | 1,190 | 1,190 | -0- | | | |
| | Total Intragovernmental Charges | | 34,028 | 78,180 | 57,450 | 53,060 | | | |
| 5930 | Capital Expenditures | | | | | | | | |
| | Office Equipment | | 1,610 | 990 | 990 | 990 | | | |
| | | | | | | | | | |
| | Total Expenditures | | 132,943 | 221,201 | 200,471 | 203,313 | | | |
| | Less Reimbursable Charges | | 50,877 | 221,201 | 200,471 | 203,313 | | | |
| | Net Expenditures | | 82,066 | -0- | -0- | -0- | | | |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | |
|--------------------------------|-------------------------|---------------------------------|----------------------|-----------|---------------|---------|-------------|---------|--|
| DEPARTMENT Finance | DIVISION Collections | SECTION | BUDGET CODE 01-24 | PERSONNEL | | C | PAGE 25d | | |
| CLASSIFICATION | RANGE AND STEP | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | | |
| | | | * PROPOSED | | * RECOMMENDED | | * APPROVED | | |
| Collection Supervisor | 23 B-C | 1 | 1 | 17,103 | 1 | 17,103 | 1 | 18,479 | |
| Collector II | 20 B-C | 1 | 1 | 14,695 | 1 | 14,695 | 1 | 15,872 | |
| Collector I (1) | 18 A-B | 2 | 3 | 39,670 | 3 | 39,670 | 3 | 43,133 | |
| Collector Trainee (2) | 14 B-C | 2 | 1 | 10,849 | 1 | 10,849 | 1 | 11,724 | |
| Secretary | 10 B-C | 1 | 1 | 8,892 | 1 | 8,892 | 1 | 9,606 | |
| Senior Clerk | 7 B-C | 2 | 2 | 15,162 | 2 | 15,162 | 2 | 16,398 | |
| TOTAL | | 9 | 9 | 106,371 | 9 | 106,371 | 9 | 115,212 | |

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

COMMENTARY

(1) Two fulltime permanent positions approved by the Assembly on 1-14-74 (Memorandum No. 74-66) and a full-time permanent position of Collector I was approved for ambulance fee collection (Memorandum No. 74-8).

(2) Replacement of one Collector Trainee position with Collector I position. (Range 14 to 18)

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|--|------------|---------------------------|-------------------------|--------------------------|------|
| Finance | Collections | | 01-24 | | | 25e |
| | | | <u>Department Request</u> | <u>Mayor Recommends</u> | <u>Assembly Approved</u> | |
| 5001 | Salaries | | 106,371 | 106,371 | 115,212 | |
| | This account reflects 3 positions not funded in this 73-74 budget. Two positions were under the PEP program and the other is for the collection of Ambulance fees. The three positions were made fulltime permanent positions by the Assembly during the year. | | | | | |
| 5110 | Subscriptions | | 200 | 200 | 200 | |
| | Crisscross Directory | | | | | |
| 5120 | Equipment Rental-Office | | 2,820 | 2,820 | 2,820 | |
| | MC Typewriter | | | | | |
| 5125 | Equipment Repair-Office | | 500 | 500 | 500 | |
| | Office Repair of equipment. | | | | | |
| 5160 | Supplies-Office | | 3,000 | 3,000 | 3,000 | |
| | Increase due to sending 3,000 letters per month to delinquent taxpayers. | | | | | |
| 5409 | Collection Fees | | 8,000 | 8,000 | 8,000 | |
| | Payment to Credit Bureau and Collection Agencies for use of their services. | | | | | |
| 5412 | Contributions to Equipment Pool | | 3,300 | 3,300 | 3,300 | |
| | Request for one compact car for outside collection activity. | | | | | |
| 5483 | Travel-Mileage Expense | | 700 | 700 | 700 | |
| | Payment for use of collector cars for travel. (\$3,000 if collector car disapproved) | | | | | |
| 5930 | Capital Expenditures | | 990 | 990 | 990 | |
| | 1 desk | 300 | | | | |
| | 1 chair | 90 | | | | |
| | 1 calculator | 600 | | | | |
| | | <u>990</u> | | | | |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | |
|-----------------------|-------------------------|---------|----------------------|------------|---|-------------|
| DEPARTMENT Finance | DIVISION Collections | SECTION | BUDGET CODE 01-24 | COMMENTARY | D | PAGE 25f |
|-----------------------|-------------------------|---------|----------------------|------------|---|-------------|

Department
Request

Mayor
Recommends

Assembly
Approved

Reimbursable Charges to Others

The charges from this division are based upon workload analysis.

| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Amount</u> | |
|-------------|---------------------------------|-------------------|---------------|--------------|
| 01 | <u>General</u> | | | |
| | 33 Property Appraisal | 50% | 100,131 | 101,653 |
| | 77 Emergency Medical Service | 10% | 20,020 | 20,330 |
| 45 | <u>Sewer Utility Enterprise</u> | | | |
| | 85.03 Areawide Operations | 39% | 78,320 | 79,300 |
| | 85.05 Eagle River Operations | <u>1%</u> | <u>2,000</u> | <u>2,030</u> |
| | | 100% | 200,471 | 203,313 |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | |
|--------------------------------|-----------------------------------|---------------------------------------|------------------------|-----------------------|----------|----------------------|
| DEPARTMENT Finance | | DIVISION Receipts & Custody | | SECTION All | | BUDGET CODE 01-25 |
| | | | | | | SUMMARY |
| | | | | | | A |
| | | | | | | PAGE 26a |
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | |
| | | | | RECOMMENDED | APPROVED | |
| 5000 | Employee Services | | 158,264 | 181,204 | 197,262 | |
| 5100 | General & Administrative Expenses | | 22,295 | 42,020 | 42,020 | |
| 5200 | Facilities Expenses | | -0- | -0- | -0- | |
| 5300 | Professional Services | | -0- | -0- | -0- | |
| 5400 | Other Expenses | | 1,900 | 1,600 | 1,600 | |
| 5500 | Contractual Services | | 4,000 | 1,790 | 1,790 | |
| 5600 | Intragovernmental Charges | | 185,430 | 195,070 | 291,752 | |
| 5700 | Construction Costs | | -0- | -0- | -0- | |
| 5800 | Bonded Debt Service | | -0- | -0- | -0- | |
| 5900 | Capital Expenditures | | 18,320 | 8,880 | 8,880 | |
| 5951 | Other appropriations | | -0- | -0- | -0- | |
| Total Expenditures | | | 390,209 | 430,564 | 543,304 | |
| Less Reimbursable Charges | | | 118,283 | 430,564 | 543,304 | |
| Net Expenditures | | | 271,926 | -0- | -0- | |
| REVENUE GENERATED | | | | | | |
| | | | | | | |
| TOTAL REVENUES | | | -0- | -0- | -0- | |
| NET REQUIREMENTS | | | 271,926 | -0- | -0- | |
| COMMENTARY | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | | |
|-----------------------|-----------------------------------|--------------------------------|------------------------------|-------------------------|----------|---|-------------|
| DEPARTMENT Finance | | DIVISION Receipts & Custody | SECTION Administration | BUDGET CODE 01-25.01 | SUMMARY | A | PAGE 27a |
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | |
| | | | | RECOMMENDED | APPROVED | | |
| 5000 | Employee Services | | 158,264 | 55,720 | 61,112 | | |
| 5100 | General & Administrative Expenses | | 22,295 | 4,280 | 4,280 | | |
| 5200 | Facilities Expenses | | -0- | -0- | -0- | | |
| 5300 | Professional Services | | -0- | -0- | -0- | | |
| 5400 | Other Expenses | | 1,900 | 500 | 500 | | |
| 5500 | Contractual Services | | 4,000 | 1,790 | 1,790 | | |
| 5600 | Intragovernmental Charges | | 185,430 | 26,700 | 24,460 | | |
| 5700 | Construction Costs | | -0- | -0- | -0- | | |
| 5800 | Bonded Debt Service | | -0- | -0- | -0- | | |
| 5900 | Capital Expenditures | | 18,320 | 6,490 | 6,490 | | |
| 5951 | Other appropriations | | -0- | -0- | -0- | | |
| | Total Expenditures | | 390,209 | 95,480 | 98,632 | | |
| | Less Reimbursable Charges | | 118,283 | 95,480 | 98,632 | | |
| | Net Expenditures | | 271,926 | -0- | -0- | | |
| REVENUE GENERATED | | | | | | | |
| | REVENUES | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | TOTAL REVENUES | | -0- | -0- | -0- | | |
| | NET REQUIREMENTS | | 271,926 | -0- | -0- | | |
| COMMENTARY | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | SECTION | | BUDGET CODE | DETAIL | | B | PAGE |
|-------------|--|--|-------------------|---------------------------|-------------|-------------|----------|---|------|
| ACCOUNT NO. | | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | |
| | | | | | PROPOSED | RECOMMENDED | APPROVED | | |
| 5001 | | Employee Services | | | | | | | |
| 5003 | | Salaries | | 125,758 | 48,685 | 48,685 | 52,588 | | |
| | | Salaries-Overtime | | 7,330 | 480 | 480 | 480 | | |
| | | Total Current Salaries | | 133,088 | 49,165 | 49,165 | 53,068 | | |
| 5010 | | Less Vacancy Factor | | 3,534 | 1,383 | 1,383 | 1,494 | | |
| | | Accrued Leave | | 1,450 | 568 | 568 | 613 | | |
| | | Total Salary Costs | | 131,004 | 48,350 | 48,350 | 52,187 | | |
| 5015 | | Contributions-Employee Retirement | | 8,020 | 2,310 | 2,310 | 3,020 | | |
| 5020 | | Social Security | | 7,415 | 2,420 | 2,420 | 2,550 | | |
| 5030 | | Workmens Compensation | | 2,670 | 60 | 60 | 65 | | |
| 5040 | | Group Insurance | | 9,155 | 2,580 | 2,580 | 3,290 | | |
| | | Total Employee Services | | 158,264 | 55,720 | 55,720 | 61,112 | | |
| | | General & Administrative Expenses | | | | | | | |
| 5110 | | Dues and Subscriptions | | 120 | 70 | 10 | 10 | | |
| 5115 | | Employee Bonding Expense | | 750 | 780 | 780 | 780 | | |
| 5125 | | Equipment Repair-Office | | 1,025 | 240 | 240 | 240 | | |
| 5130 | | Liability Insurance | | -0- | 100 | 100 | 100 | | |
| 5135 | | Fire Insurance | | -0- | 1,100 | 1,100 | 1,100 | | |
| 5140 | | Postage | | 12,200 | -0- | -0- | -0- | | |
| 5145 | | Printed Material other than Office Supplies | | 5,700 | 200 | 200 | 200 | | |
| 5150 | | Professional Development | | 1,000 | 1,500 | 1,500 | 1,500 | | |
| 5160 | | Supplies-Office | | 1,500 | 350 | 350 | 350 | | |
| | | Total General & Administrative Expenses | | 22,295 | 4,340 | 4,280 | 4,280 | | |
| | | Other Expenses | | | | | | | |
| 5457 | | Relocation Expenses | | 1,800 | -0- | -0- | -0- | | |
| 5474 | | Supplies-Other | | -0- | 500 | 500 | 500 | | |
| 5499 | | Miscellaneous Expenses | | 100 | -0- | -0- | -0- | | |
| | | Total Other Expenses | | 1,900 | 500 | 500 | 500 | | |
| | | Contractual Services | | | | | | | |
| 5599 | | Other | | 4,000 | 1,790 | 1,790 | 1,790 | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | DETAIL | B | PAGE |
|-------------|----------------------------------|--------------------|------------------------|----------------|-------------|-------------|--------|---|------|
| Finance | | Receipts & Custody | | Administration | | 01-25.01 | | | 27c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | |
| | <u>Intragovernmental Charges</u> | | | | | | | | |
| 5604 | Mayor-Data Processing | | 137,649 | -0- | -0- | -0- | | | |
| 5612 | Administration-Operations | | 24,584 | 10,330 | 9,930 | 9,130 | | | |
| 5614 | Administration-Personnel | | -0- | 1,220 | 1,110 | 1,210 | | | |
| 5620 | Finance-Admin.-Management | | 23,197 | 24,580 | 15,660 | 14,120 | | | |
| | Total Intragovernmental Charges | | 185,430 | 36,130 | 26,700 | 24,460 | | | |
| | <u>Capital Expenditures</u> | | | | | | | | |
| 5930 | Office Equipment | | 18,320 | 6,490 | 6,490 | 6,490 | | | |
| | Total Expenditures | | 390,209 | 104,970 | 95,480 | 98,632 | | | |
| | Less Reimbursable Charges | | 118,283 | 104,970 | 95,480 | 98,632 | | | |
| | Net Expenditures | | 271,926 | -0- | -0- | -0- | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | |
|--------------------------------|--------------------------------|-----|---------------------------------|------------|-------------------------|---------------|-----------|------------|--------|-------------|
| DEPARTMENT Finance | DIVISION Receipts & Custody | | SECTION Administration | | BUDGET CODE 01-25.01 | | PERSONNEL | | C | PAGE 27d |
| CLASSIFICATION | RANGE AND STEP | | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | | |
| | | | | * PROPOSED | | * RECOMMENDED | | * APPROVED | | |
| Receipts & Custody Manager | 26 | D-E | 1 | 1 | 21,011 | 1 | 21,011 | 1 | 22,701 | |
| Secretary | 10 | D-E | 1 | 1 | 10,108 | 1 | 10,108 | 1 | 10,916 | |
| Principal Clerk | 9 | F | 1 | 1 | 9,892 | 1 | 9,892 | 1 | 10,673 | |
| | | | 3 | 3 | 41,011 | 3 | 41,011 | 3 | 44,290 | |
| <u>LATERAL TRANSFERS</u> | | | | | | | | | | |
| Office Supervisor (1) | 16 | | 1 | 0 | -0- | 0 | -0- | 0 | -0- | |
| Clerk IV (3) | 11 | | 1 | 0 | -0- | 0 | -0- | 0 | -0- | |
| Clerk III (2) one (3) one | 9 | | 2 | 0 | -0- | 0 | -0- | 0 | -0- | |
| Tax Clerk II (1) | 8 | | 3 | 0 | -0- | 0 | -0- | 0 | -0- | |
| Clerk II (1) one (3) two | 7 | | 3 | 0 | -0- | 0 | -0- | 0 | -0- | |
| <u>NEW POSITION</u> | | | | | | | | | | |
| Principal Clerk | 9 | | 0 | 1 | 7,674 | 1 | 7,674 | 1 | 8,298 | |
| TOTAL | | | 13 | 4 | 48,685 | 4 | 48,685 | 4 | 52,588 | |

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

COMMENTARY

In the 1974-75 budget the Receipts and Custody Division has been divided into four sections. Current personnel is indicated in this budget and laterally transferred to the other sections where applicable.

- (1) Transferred to the Tax Receipts section (25.02).
- (2) Transferred to the Special Assessments section (25.03).
- (3) Transferred to the Sewer Billing & Receipts section (25.04).

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|---|--------------------|----------------|-----------------------|---------------------|----------------------|------|
| Finance | | Receipts & Custody | Administration | 01-25.01 | | | 27e |
| | | | | Department Request | Mayor Recommends | Assembly Approved | |
| 5001 | Salaries | | | 48,685 | 48,685 | 52,588 | |
| | This includes a new position of Clerk Stenographer, who will do the Division's secretarial duties, as well as some of the clerical functions previously done by the Controller Division that have been transferred to Receipts & Custody. The 1973-74 revised budget covered salary for the Receipts & Custody Manager for only 7 1/2 months. | | | | | | |
| 5135 | Fire Insurance | | | 1,100 | 1,100 | 1,100 | |
| | Money and securities insurance coverage. | | | | | | |
| 5150 | Professional Development | | | 1,500 | 1,500 | 1,500 | |
| | MFOA of Alaska meetings: | | | | | | |
| | Mid-year | 240 | | | | | |
| | Annual | 390 | | | | | |
| | Municipal Treasurers Assn. of U.S. & Canada: | | | | | | |
| | Annual meeting in Knoxville, Tennessee | 870 | | | | | |
| 5930 | Office Equipment | | | 6,490 | 6,490 | 6,490 | |
| | Because the cost of the vault constructed in 1973-74 was higher than anticipated, appropriated funds were not available to purchase office equipment for the Receipts & Custody Manager; therefore, it has been rebudgeted. Account also includes equipment for one new employee. | | | | | | |
| | 2 Desks | 620 | | | | | |
| | 2 Chairs | 370 | | | | | |
| | 1 Calculator | 650 | | | | | |
| | 1 File | 300 | | | | | |
| | 1 Typewriter | 480 | | | | | |
| | 1 Microfilm Reader-Printer | 3,700 | | | | | |
| | 1 Microfilm Storage Cabinet | 370 | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | |
|-----------------------|--------------------------------|---------------------------|-------------------------|------------|---|-------------|
| DEPARTMENT Finance | DIVISION Receipts & Custody | SECTION Administration | BUDGET CODE 01-25.01 | COMMENTARY | D | PAGE 27f |
|-----------------------|--------------------------------|---------------------------|-------------------------|------------|---|-------------|

| | | |
|------------------------------|----------------------------|-----------------------------|
| Department <u>Request</u> | Mayor <u>Recommends</u> | Assembly <u>Approved</u> |
|------------------------------|----------------------------|-----------------------------|

Reimbursable Charges to Others

This section is charged to the other three sections of the Receipts and Custody Division, based upon an employee ratio as follows:

| <u>Fund</u> | <u>Section</u> | <u>Employees</u> | <u>Percentage</u> | <u>Amount</u> | <u>Amount</u> |
|-------------|--------------------------------|------------------|-------------------|---------------|---------------|
| 01 | <u>General</u> | | | | |
| | 25.02 Tax Receipts | 7 | 59% | 56,330 | 58,192 |
| | 25.03 Special Assessments | 1 | 8% | 7,640 | 7,890 |
| | 25.04 Sewer Billing & Receipts | <u>4</u> | <u>33%</u> | <u>31,510</u> | <u>32,550</u> |
| | | 12 | 100% | 95,480 | 98,632 |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | |
|--------------------------------|---|--------------------|------------------------|--------------|-------------|-------------|--|--------|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | B | PAGE |
| Finance | | Receipts & Custody | | Tax Receipts | | 01-25.02 | | | | 28b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | |
| | <u>Employee Services</u> | | | | | | | | | |
| 5001 | Salaries | | | 66,180 | 58,674 | 63,386 | | | | |
| 5003 | Overtime | | | 2,320 | 2,320 | 2,320 | | | | |
| | Total Current Salaries | | | 68,500 | 60,994 | 65,706 | | | | |
| | Less Vacancy Factor | | | 1,880 | 1,670 | 1,800 | | | | |
| 5010 | Accrued Leave | | | 772 | 684 | 739 | | | | |
| | Total Salary Costs | | | 67,392 | 60,008 | 64,645 | | | | |
| 5015 | Contributions-Employee Retirement | | | 3,220 | 2,870 | 3,740 | | | | |
| 5020 | Social Security | | | 3,950 | 3,510 | 3,710 | | | | |
| 5030 | Workmen's Compensation | | | 70 | 70 | 80 | | | | |
| 5040 | Group Insurance | | | 5,230 | 4,620 | 5,090 | | | | |
| | Total Employee Services | | | 79,862 | 71,078 | 77,265 | | | | |
| | <u>General & Administrative Expense</u> | | | | | | | | | |
| 5115 | Employee Bonding Expense | | | 70 | 60 | 60 | | | | |
| 5125 | Equipment Repair-Office | | | 720 | 540 | 540 | | | | |
| 5130 | Liability Insurance | | | 70 | 70 | 70 | | | | |
| 5140 | Postage | | | 18,860 | 10,410 | 10,410 | | | | |
| 5145 | Printed Material other than Office Supplies | | | 5,500 | 5,500 | 5,500 | | | | |
| 5150 | Professional Development | | | 300 | 300 | 300 | | | | |
| 5160 | Supplies-Office | | | 700 | 700 | 700 | | | | |
| | Total General & Administrative Expense | | | 26,220 | 17,580 | 17,580 | | | | |
| | <u>Other Expenses</u> | | | | | | | | | |
| 5451 | Recorders Office Information | | | 1,000 | 1,000 | 1,000 | | | | |
| 5499 | Miscellaneous Expense | | | 100 | 100 | 100 | | | | |
| | Total Other Expenses | | | 1,100 | 1,100 | 1,100 | | | | |
| | <u>Intragovernmental Charges</u> | | | | | | | | | |
| 5604 | Mayor-Data Processing | | | 62,580 | -0- | 62,600 | | | | |
| 5612 | Administration-Operations | | | 10,470 | 10,070 | 10,870 | | | | |
| 5614 | Administration-Personnel | | | 2,750 | 1,970 | 2,180 | | | | |
| 5615 | Administration-Duplication | | | 580 | 460 | 440 | | | | |
| 5620 | Finance-Administration | | | 48,810 | 27,520 | 24,550 | | | | |
| 5625 | Finance-Receipts & Custody- | | | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | SECTION | | BUDGET CODE | DETAIL | | B | PAGE |
|-------------|---|--------------------|------------------------|----------|-------------|----------|--|---|------|
| Finance | | Receipts & Custody | Tax Receipts | | 01-25.02 | | | | 28c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | |
| 5625 | <u>Intragovernmental Charges (cont)</u> | | | | | | | | |
| | Finance-Receipts & Custody-Administration | | | 61,930 | 56,330 | 58,192 | | | |
| | Total Intragovernmental Charges | | | 187,120 | 96,350 | 158,832 | | | |
| 5930 | <u>Capital Expenditures</u> | | | | | | | | |
| | Office Equipment | | | 3,270 | 2,390 | 2,390 | | | |
| | | | | | | | | | |
| | Total Expenditures | | | 297,572 | 188,498 | 257,167 | | | |
| | Less Reimbursable Charges | | | 297,572 | 188,498 | 257,167 | | | |
| | Net Expenditures | | | -0- | -0- | -0- | | | |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | |
|----------------------------------|--------------------------------|---------------------------------|-------------------------|---------------|------------|--------|-------------|--------|
| DEPARTMENT Finance | DIVISION Receipts & Custody | SECTION Tax Receipts | BUDGET CODE 01-25.02 | PERSONNEL | | C | PAGE 28d | |
| CLASSIFICATION | RANGE AND STEP | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | |
| | | | * PROPOSED | * RECOMMENDED | * APPROVED | | | |
| Administrative Specialist (1) | 16 E-F | 0 | 1 | 14,303 | 1 | 14,303 | 1 | 15,460 |
| Principal Clerk (2) | 9 A-F | 0 | 2 | 16,314 | 2 | 15,348 | 2 | 16,398 |
| Principal Clerk (1) (2) | 9 A-B | 0 | 1 | 10,044 | 1 | 10,044 | 1 | 10,332 |
| Clerk II (1) | 7 B | 0 | 1 | 7,488 | 1 | 7,488 | 1 | 8,100 |
| | | 0 | 5 | 48,149 | 5 | 47,183 | 5 | 50,290 |
| <u>New Positions</u> | | | | | | | | |
| Principal Clerk | 9 A-B | 0 | 2 | 16,116 | 1 | 9,576 | 1 | 10,848 |
| Clerk | 5 A | 0 | 1PT | 1,741 | 1PT | 1,741 | 1 | 2,044 |
| | | 0 | 2 & 1PT | 17,857 | 1 & 1PT | 11,317 | 1+ 1PT | 12,892 |
| SHIFT DIFFERENTIAL for "S" Clerk | | | | 174 | | 174 | | 204 |
| TOTAL | | 0 | 7 & 1PT | 66,180 | 6 & 1PT | 58,674 | 6+ 1PT | 63,386 |

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

COMMENTARY

At the peak period of tax collection which occurs on July 15th and September 15th, it is necessary to process all checks through the tax receivables and get the money deposited and invested and responsibly secure.

(1) Lateral transfers from Receipts & Custody-Administration (01-25.01).

(2) Replacement of Tax Clerk II with Principal Clerk.

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|--|---|--------------|-----------------------|---------------------|----------------------|------|
| Finance | Receipts & Custody | Tax Receipts | 01-25.02 | | | 28e |
| | | | Department Request | Mayor Recommends | Assembly Approved | |
| 5001 | Salaries | | 66,180 | 58,674 | 63,386 | |
| Includes one new Clerk III who will handle foreclosures and the replacement of a Tax Clerk II by a Clerk III who will handle advanced payments, refunds, and certificates of tax payments. Also included is seasonal tax help which was previously budgeted as overtime. | | | | | | |
| 5140 | Postage | | 10,410 | 10,410 | 10,410 | |
| Approximately 163,560 tax statements, including reminders, are mailed each year. An increase in postage has been anticipated. Postage is also included for certified foreclosure notices. | | | | | | |
| 5145 | Printed Material other than Office Supplies | | 5,500 | 5,500 | 5,500 | |
| Printing costs of tax statements and accompanying envelopes as well as other office forms. | | | | | | |
| 5150 | Professional Development | | 300 | 300 | 300 | |
| College and AML courses for various section employees. | | | | | | |
| 5451 | Recorders Office Information | | 1,000 | 1,000 | 1,000 | |
| Costs of recordering release of liens on foreclosures. | | | | | | |
| 5930 | Office Equipment | | 3,270 | 2,390 | 2,390 | |
| To furnish chairs, desks and calculators for one present employee and two new employees. The table will replace an oversized table now on loan from another department. | | | | | | |
| 2 desks 480 | | | | | | |
| 2 chairs 170 | | | | | | |
| 2 calculators 1,580 | | | | | | |
| 1 table 160 | | | | | | |
| 2,390 | | | | | | |
| <u>Reimbursable Charges to Others</u> | | | | | | |
| 100% of this cost is charged to Property Appraisal where all appraising and taxing costs are collected to show the functional cost. | | | | | | |
| 01-33 | Property Assessment & Management-Property Appraisal | | 100% | \$188,498 | 257,167 | |

| DEPARTMENT Finance | | DIVISION Receipts & Custody | SECTION Special Assessments | BUDGET CODE 01-25.03 | SUMMARY | A | PAGE 29a |
|-----------------------|-----------------------------------|--------------------------------|--------------------------------|-------------------------|----------|---|-------------|
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | |
| | | | | RECOMMENDED | APPROVED | | |
| 5000 | Employee Services | | | 12,019 | 12,981 | | |
| 5100 | General & Administrative Expenses | | | 1,480 | 1,480 | | |
| 5200 | Facilities Expenses | | | -0- | -0- | | |
| 5300 | Professional Services | | | -0- | -0- | | |
| 5400 | Other Expenses | | | -0- | -0- | | |
| 5500 | Contractual Services | | | -0- | -0- | | |
| 5600 | Intragovernmental Charges | | | 15,600 | 26,900 | | |
| 5700 | Construction Costs | | | -0- | -0- | | |
| 5800 | Bonded Debt Service | | | -0- | -0- | | |
| 5900 | Capital Expenditures | | | -0- | -0- | | |
| 5951 | Other appropriations | | | -0- | -0- | | |
| | Total Expenditures | | | 29,099 | 41,361 | | |
| | Less Reimbursable Charges | | | 29,099 | 41,361 | | |
| | Net Expenditures | | | -0- | -0- | | |
| REVENUE GENERATED | | | | | | | |
| | REVENUES | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | TOTAL REVENUES | | | -0- | -0- | | |
| | NET REQUIREMENTS | | | -0- | -0- | | |
| COMMENTARY | | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | SECTION | | BUDGET CODE | DETAIL | | B | PAGE |
|-------------|--|--------------------|---------------------------|----------|-------------|--------|----------|---|------|
| Finance | | Receipts & Custody | Special Assessments | | 01-25.03 | | | | 29b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | APPROVED | | |
| | | | | PROPOSED | RECOMMENDED | | | | |
| | <u>Employee Services</u> | | | | | | | | |
| 5001 | Salaries | | | 9,966 | 9,966 | | 10,762 | | |
| 5003 | Overtime | | | 220 | 220 | | 220 | | |
| | Total Current Salaries | | | 10,186 | 10,186 | | 10,982 | | |
| | Less Vacancy Factor | | | 283 | 283 | | 306 | | |
| 5010 | Accrued Leave | | | 116 | 116 | | 125 | | |
| | Total Salary Costs | | | 10,019 | 10,019 | | 10,801 | | |
| 5015 | Contributions-Employee Retirement | | | 480 | 480 | | 620 | | |
| 5020 | Social Security | | | 590 | 590 | | 650 | | |
| 5030 | Workmen's Compensation | | | 20 | 20 | | 20 | | |
| 5040 | Group Insurance | | | 910 | 910 | | 890 | | |
| | Total Employee Services | | | 12,019 | 12,019 | | 12,981 | | |
| | <u>General & Administrative Expense</u> | | | | | | | | |
| 5115 | Employee Bonding Expense | | | 10 | 10 | | 10 | | |
| 5120 | Equipment Rental - Office | | | 60 | 60 | | 60 | | |
| 5130 | Liability Insurance | | | 10 | 10 | | 10 | | |
| 5140 | Postage | | | 1,000 | 1,000 | | 1,000 | | |
| 5145 | Printed Material other than Office Supplies | | | 350 | 350 | | 350 | | |
| 5160 | Supplies-Office | | | 50 | 50 | | 50 | | |
| | Total General & Administrative Expense | | | 1,480 | 1,480 | | 1,480 | | |
| | <u>Intragovernmental Charges</u> | | | | | | | | |
| 5604 | Mayor-Data Processing | | | 11,810 | -0- | | 11,180 | | |
| 5612 | Administration-Operations | | | 3,690 | 3,660 | | 4,110 | | |
| 5614 | Administration-Personnel | | | 310 | 280 | | 240 | | |
| 5620 | Finance-Administration | | | 6,060 | 4,020 | | 3,480 | | |
| 5625 | Finance-Receipts & Custody- Administration | | | 8,400 | 7,640 | | 7,890 | | |
| | Total Intragovernmental Charges | | | 30,270 | 15,600 | | 26,900 | | |

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | DETAIL | B | PAGE |
|-------------|----------------------------|--------------------|------------------------|---------------------|-------------|-------------|--------|---|------|
| Finance | | Receipts & Custody | | Special Assessments | | 01-25.03 | | | 29c |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | |
| | Total Expenditures | | | 43,769 | 29,099 | 41,361 | | | |
| | Less Reimbursable Charges | | | 43,769 | 29,099 | 41,361 | | | |
| | Net Expenditures | | | -0- | -0- | -0- | | | |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | | | |
|-----------------------|--------------------------------|---------------------------------|-------------------------|-----------|---------------|-------|-------------|--------|
| DEPARTMENT Finance | DIVISION Receipts & Custody | SECTION Special Assessments | BUDGET CODE 01-25.03 | PERSONNEL | | C | PAGE 29d | |
| CLASSIFICATION | RANGE AND STEP | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | |
| | | | * PROPOSED | | * RECOMMENDED | | * APPROVED | |
| Principal Clerk | 9 E-F | 0 | 1 | 9,966 | 1 | 9,966 | 1 | 10,762 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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

COMMENTARY

(1) Lateral transfer from Receipts & Custody - Administration (01-25.01).

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|--------------------|---------------------|-------------|------------|---|------|
| Finance | Receipts & Custody | Special Assessments | 01-25.03 | | | 29e |

| <u>Department Request</u> | <u>Mayor Recommends</u> | <u>Assembly Approved</u> |
|---------------------------|-------------------------|--------------------------|
| 350 | 350 | 350 |

5145 Printed Materials other than Office Supplies
 This account reflects the costs of special assessment statements and the necessary envelopes. Approximately 10,000 bills are mailed annually.

Reimbursable Charges to Others

Charges from this section are projected on workload requirements.

| <u>Fund</u> | <u>Department</u> | <u>Percentages</u> | <u>Amount</u> | |
|-------------|--------------------------------------|--------------------|---------------|--------|
| 02 | <u>Spenard General Fund</u> | | | |
| 29 | Debt Service | 1% | 290 | 410 |
| 03 | <u>Sand Lake General Fund</u> | | | |
| 29 | Debt Service | 1% | 290 | 410 |
| 05 | <u>Muldoon General Fund</u> | | | |
| 29 | Debt Service | 1% | 290 | 410 |
| 45 | <u>Sewer Utility Enterprise Fund</u> | | | |
| 85.07 | Debt Service | 97% | 28,229 | 40,131 |
| | | 100% | 29,099 | 41,361 |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | |
|--------------------------------|-----------------------------------|--------------------------------|------------------------------------|-------------------------|----------|---------------|
| DEPARTMENT Finance | | DIVISION Receipts & Custody | SECTION Sewer Billing & Receipt | BUDGET CODE 01-25.04 | SUMMARY | A PAGE 30a |
| ACCT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | |
| | | | | RECOMMENDED | APPROVED | |
| 5000 | Employee Services | | | 42,387 | 45,904 | |
| 5100 | General & Administrative Expenses | | | 18,680 | 18,680 | |
| 5200 | Facilities Expenses | | | -0- | -0- | |
| 5300 | Professional Services | | | -0- | -0- | |
| 5400 | Other Expenses | | | -0- | -0- | |
| 5500 | Contractual Services | | | -0- | -0- | |
| 5600 | Intragovernmental Charges | | | -0- | -0- | |
| 5700 | Construction Costs | | | 56,420 | 81,560 | |
| 5800 | Bonded Debt Service | | | -0- | -0- | |
| 5900 | Capital Expenditures | | | -0- | -0- | |
| 5951 | Other appropriations | | | -0- | -0- | |
| | Total Expenditures | | | 117,487 | 146,144 | |
| | Less Reimbursable Charges | | | 117,487 | 146,144 | |
| | Net Expenditures | | | -0- | -0- | |
| REVENUE GENERATED | | | | | | |
| | REVENUES | | | | | |
| | TOTAL REVENUES | | | -0- | -0- | |
| | NET REQUIREMENTS | | | -0- | -0- | |
| COMMENTARY | | | | | | |

GREATER ANCHORAGE AREA BOROUGH

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | | |
|--------------------------------|--|--------------------|------------------------|-------------------------|-------------|-------------|--|--------|---|------|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | B | PAGE |
| Finance | | Receipts & Custody | | Sewer Billing & Receipt | | 01-25.04 | | | | 30b |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | |
| | | | | PROPOSED | RECOMMENDED | APPROVED | | | | |
| 5001 | Employee Services | | | | | | | | | |
| | Salaries | | | 35,023 | 35,023 | 37,878 | | | | |
| 5003 | Salaries-Overtime | | | 600 | 600 | 600 | | | | |
| | Total Current Salaries | | | 35,623 | 35,623 | 38,478 | | | | |
| | Less Vacancy Factor | | | 995 | 995 | 1,076 | | | | |
| 5010 | Accrued Leave | | | 409 | 409 | 442 | | | | |
| | Total Salary Costs | | | 35,037 | 35,037 | 37,844 | | | | |
| 5015 | Contributions-Employee Retirement | | | 1,680 | 1,680 | 2,190 | | | | |
| 5020 | Social Security | | | 2,050 | 2,050 | 2,250 | | | | |
| 5030 | Workmens Compensation | | | 50 | 50 | 50 | | | | |
| 5040 | Group Insurance | | | 3,570 | 3,570 | 3,570 | | | | |
| | Total Employee Services | | | 42,387 | 42,387 | 45,904 | | | | |
| | General & Administrative Expenses | | | | | | | | | |
| 5115 | Employee Bonding Expense | | | -0- | 40 | 40 | | | | |
| 5125 | Equipment Repair-Office | | | 300 | 300 | 300 | | | | |
| 5130 | Liability Insurance | | | 120 | 80 | 80 | | | | |
| 5140 | Postage | | | 13,810 | 13,810 | 13,810 | | | | |
| 5145 | Printed Materials other than Office Supplies | | | 4,000 | 4,000 | 4,000 | | | | |
| 5150 | Professional Development | | | 100 | 100 | 100 | | | | |
| 5160 | Supplies-Office | | | 350 | 350 | 350 | | | | |
| | Total General & Administrative Expenses | | | 18,680 | 18,680 | 18,680 | | | | |
| | Intragovernmental Charges | | | | | | | | | |
| 5604 | Mayor-Data Processing | | | 24,790 | -0- | 24,590 | | | | |
| 5612 | Administration-Operations | | | 7,750 | 7,680 | 8,650 | | | | |
| 5614 | Administration-Personnel | | | 1,220 | 1,110 | 1,210 | | | | |
| 5615 | Administration-Duplication | | | 580 | 460 | 440 | | | | |
| 5620 | Finance-Admin.-Management | | | 24,580 | 15,660 | 14,120 | | | | |
| 5625 | Finance-Receipts & Custody-Admin. | | | 34,640 | 31,510 | 32,550 | | | | |
| 5650 | Legal | | | 53,430 | -0- | -0- | | | | |
| | Total Intragovernmental Charges | | | 146,990 | 56,420 | 81,560 | | | | |

GREATER ANCHORAGE AREA BOROUGH

| | | | | | | | | | | | | | |
|-------------|----------------------------|--------------------|--|-------------------------|---------------------------|-------------|--|-------------|--|----------|--|------|--|
| DEPARTMENT | | DIVISION | | SECTION | | BUDGET CODE | | DETAIL | | B | | PAGE | |
| Finance | | Receipts & Custody | | Sewer Billing & Receipt | | 01-25.04 | | | | | | 30c | |
| ACCOUNT NO. | EXPENDITURE CLASSIFICATION | | | 1972-73 ACTUAL | 1973-74 REVISED BUDGET | 1974-75 | | | | | | | |
| | | | | | | PROPOSED | | RECOMMENDED | | APPROVED | | | |
| | Total Expenditures | | | | | 208,057 | | 117,487 | | 146,144 | | | |
| | Less Reimbursable Charges | | | | | 208,057 | | 117,487 | | 146,144 | | | |
| | Net Expenditures | | | | | -0- | | -0- | | -0- | | | |

| GREATER ANCHORAGE AREA BOROUGH | | | | | | | | | |
|--------------------------------|--------------------------------|------------------------------------|-------------------------|-----------|---------------|--------|-------------|--------|--|
| DEPARTMENT Finance | DIVISION Receipts & Custody | SECTION Sewer Billing & Receipt | BUDGET CODE 01-25.04 | PERSONNEL | | C | PAGE 30d | | |
| CLASSIFICATION | RANGE AND STEP | EMPLOYEES CURRENT *BUDGET | 1974-75 | | | | | | |
| | | | * PROPOSED | | * RECOMMENDED | | * APPROVED | | |
| Principal Secretary (1) (2) | 14 D | 0 | 1 | 11,616 | 1 | 11,616 | 1 | 12,564 | |
| Principal Clerk (1) | 9 B-C | 0 | 1 | 8,291 | 1 | 8,291 | 1 | 8,965 | |
| Senior Clerk (1) | 7 B-C | 0 | 2 | 15,116 | 2 | 15,116 | 2 | 16,349 | |
| TOTAL | | 0 | 4 | 35,023 | 4 | 35,023 | 4 | 37,878 | |

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

COMMENTARY

(1) Lateral transfers from Receipts & Custody-Administration (25.01).

(2) Reclassification from Clerk IV (Range 11).

GREATER ANCHORAGE AREA BOROUGH

| DEPARTMENT | DIVISION | SECTION | BUDGET CODE | COMMENTARY | D | PAGE |
|------------|--------------------|--------------------------|-------------|------------|---|------|
| Finance | Receipts & Custody | Sewer Billing & Receipts | 01-25.04 | | | 30e |

| | | Department Request | Mayor Recommends | Assembly Approved |
|------|--|-----------------------|---------------------|----------------------|
| 5140 | Postage Account reflects mailing approximately 101,200 sewer bills and 36,850 delinquent bills in 1974-75 in envelopes. Postage reflects 25% increase in postal rate. In 1973-74 postage for delinquent bills was included in contractual fee paid to Rehab Industries; however, this service will be discontinued in 1974-75. | 13,810 | 13,810 | 13,810 |
| 5145 | Printed Material other than Office Supplies Reflects cost of printing sewer bills, delinquent notices, envelopes required for mailing and return envelopes supplied to customers, as well as other office forms. | 4,000 | 4,000 | 4,000 |
| 5599 | Contractual Services-Other The contractual service for stuffing and mailing delinquent bills previously done by Rehab Industries will be discontinued and done by the Borough's mail room. | -0- | -0- | -0- |

Reimbursable Charges to Others

Costs of this section are charged out based upon the ratio of total dollars receipted.

| <u>Fund</u> | <u>Department</u> | <u>Percentage</u> | <u>Amount</u> | <u>Amount</u> |
|-------------|---|-------------------|---------------|---------------|
| 45 | <u>Sewer Utility Enterprise</u> | | | |
| | 85.03 Public Works-Areawide Operations | 99% | 116,317 | 144,684 |
| | 85.05 Public Works-Eagle River Operations | <u>1%</u> | <u>1,170</u> | <u>1,460</u> |
| | | 100% | 117,487 | 146,144 |