

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Department of Finance	NO. 20	DEPARTMENT SUMMARY			PAGE 135
DIVISIONS/SECTIONS/SERVICES/PROGRAMS	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76		
			RECOMMENDED	APPROVED	
Administration	598,703	338,981	305,330	328,900	
Controller	499,330	833,964	998,440	1,025,590	
Purchasing	172,875	253,777	290,390	311,120	
Collections	142,637	203,833	213,890	228,890	
Receipts & Custody - Administration	390,433	98,432	221,310	245,340	
Receipts & Custody - Tax Receipts	-0-	257,167	336,620	337,430	
Receipts & Custody - Special Assessments	-0-	41,561	89,610	101,890	
Receipts & Custody - Sewer Billing & Receipts	-0-	146,144	160,790	186,000	
Financial Management	-0-	-0-*	433,000	490,690	
Total Expenditures	1,803,978	2,173,859	3,049,380	3,255,850	
Less Reimbursable Charges	973,563	2,173,859	2,616,380	2,765,160	
Net Expenditures	830,415	-0-	433,000	490,690	

**COMMENTARY**

\* \$123,760 was appropriated in March 1975 by Ordinance No. 75-32. The 1974-75 revised column reflects revisions to the 1974-75 budget through November 30, 1975.

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION All	SECTION	BUDGET CODE 01-20	<b>SUMMARY</b>	A	PAGE 136
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services	773,047	1,091,933	1,304,970	1,449,670		
5100	General & Administrative Expenses	78,822	93,925	121,350	122,030		
5200	Facilities Expenses	32,228	55,330	57,650	57,650		
5300	Professional Services	4,000	4,800	355,000	355,000		
5400	Other Expenses	305,804	88,570	123,190	123,190		
5500	Contractual Services	8,683	5,790	5,290	19,990		
5600	Intragovernmental Charges	440,155	814,291	1,045,040	1,091,430		
5700	Construction Costs	-0-	-0-	-0-	-0-		
5800	Bonded Debt Service	-0-	-0-	-0-	-0-		
5900	Capital Expenditures	38,866	19,220	36,890	36,890		
5951	Other appropriations	122,373	-0-	-0-	-0-		
	<i>Total Expenditures</i>	1,803,978	2,173,859*	3,049,380	3,255,850		
	<i>Less Reimbursable Charges</i>	973,563	2,173,859	2,616,380	2,765,160		
	<i>Net Expenditures</i>	830,415	-0-	433,000	490,690		
<b>REVENUE GENERATED</b>							
	REVENUES						
4250	Federal-General Revenue Sharing	-0-	-0-	433,000	490,690		
	TOTAL REVENUES	-0-	-0-	-0-	-0-		
	NET REQUIREMENTS	830,415	-0-	-0-	-0-		

**COMMENTARY**

\* The Cost Control and Inventory Control sections of the Public Works-Administration budget were merged into the Finance-Controller division in the 1974-75 Revised budget and are included in the 1975-76 Recommended budget.

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Administration		SECTION		BUDGET CODE 01-21		SUMMARY		A	PAGE 137
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				RECOMMENDED	APPROVED						
5000	Employee Services	152,274	193,056	209,660	229,130						
5100	General & Administrative Expenses	7,619	12,015	15,680	15,680						
5200	Facilities Expenses	37	18,330	19,480	19,480						
5300	Professional Services	4,000	4,800	5,000	5,000						
5400	Other Expenses	288,593	73,870	3,350	3,350						
5500	Contractual Services	1,410	500	2,000	2,000						
5600	Intragovernmental Charges	17,666	33,230	46,060	50,160						
5700	Construction Costs	-0-	-0-	-0-	-0-						
5800	Bonded Debt Service	-0-	-0-	-0-	-0-						
5900	Capital Expenditures	4,731	3,180	4,100	4,100						
5951	Other appropriations	122,373	-0-	-0-	-0-						
	<i>Total Expenditures</i>	598,703	338,981	305,330	328,900						
	<i>Less Reimbursable Charges</i>	290,904	338,981	305,330	328,900						
	<i>Net Expenditures</i>	307,799	-0-	-0-	-0-						
<b>REVENUE GENERATED</b>											
	REVENUES										
	TOTAL REVENUES	-0-	-0-	-0-	-0-						
	NET REQUIREMENTS	-0-	-0-	-0-	-0-						
COMMENTARY											

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Administration		SECTION		BUDGET CODE 01-21	<b>DETAIL</b>	<b>B</b>	PAGE 138
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76					
				PROPOSED	RECOMMENDED	APPROVED			
	<u>Employee Services</u>								
5001	Salaries	132,399	172,498	181,020	181,020	182,860			
5003	Salaries-Overtime	1,014	150	1,280	1,280	1,130			
	Total Current Salaries	133,413	172,648	182,300	182,300	183,990			
	Less Vacancy Factor	-0-	4,899	5,140	5,140	18,290			
5010	Accrued Leave	-0-	2,011	1,790	1,790	2,200			
	Total Salary Costs	133,413	169,760	178,950	178,950	167,900			
5015	Contributions-Employee Retirement	7,740	9,810	12,530	12,530	15,120			
5020	Social Security	5,831	5,860	6,410	6,410	6,410			
5030	Workmens Compensation	578	346	870	870	1,110			
5040	Group Insurance	4,712	7,280	10,460	10,900	10,910			
5051	Employee Services Reserve	-0-	-0-	-0-	-0-	27,680			
	Total Employee Services	152,274	193,056	209,220	209,660	229,130			
	<u>General &amp; Administrative Expenses</u>								
5110	Dues & Subscriptions	940	1,060	1,060	1,060	1,060			
5115	Employee Bonding Expense	626	820	750	750	750			
5120	Equipment Rental-Office	224	200	250	250	250			
5125	Equipment Repair-Office	109	460	700	700	700			
5130	Liability Insurance	-0-	400	500	2,700	2,700			
5140	Postage	3	-0-	-0-	-0-	-0-			
5145	Printed Material	437	500	260	260	260			
5150	Professional Development	3,605	7,175	7,260	7,260	7,260			
5155	Publications, Postings & Hearings	261	400	1,500	1,500	1,500			
5160	Supplies-Office	1,414	1,000	1,200	1,200	1,200			
	Total General & Administrative Expenses	7,619	12,015	13,480	15,680	15,680			
	<u>Facilities Expenses</u>								
5201	Building Remodeling	-0-	18,030	19,000	19,000	19,000			
5235	Telephone	37	300	480	480	480			
	Total Facilities Expenses	37	18,330	19,480	19,480	19,480			
	<u>Professional Services</u>								
5350	Financial Consultants	4,000	-0-	5,000	5,000	5,000			
5390	Technical Services	-0-	4,800	40,000	-0-	-0-			
	Total Professional Services	4,000	4,800	45,000	5,000	5,000			

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL		PAGE	
Finance		Administration				01-21		B		139	
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				PROPOSED	RECOMMENDED	APPROVED					
	<u>Other Expenses</u>										
5408	Bad Debts-Other	101,766	-0-	-0-	-0-	-0-					
5436	Interest Cost-Short Term	182,839	70,000	-0-	-0-	-0-					
5474	Supplies-Other	73	100	100	100	100					
5483	Travel-Mileage Expense	208	200	250	250	250					
5484	Travel	3,647	3,470	2,600	2,600	2,600					
5499	Miscellaneous Expenses	58	100	400	400	400					
	Total Other Expenses	288,593	73,870	3,350	3,350	3,350					
	<u>Contractual Services</u>										
5599	Other	1,410	500	2,000	2,000	2,000					
	<u>Intragovernmental Charges</u>										
5604	Mayor-Data Processing	3,028	1,120	2,010	1,630	1,730					
5612	Administration-Operations	4,753	15,260	10,470	29,570	32,590					
5614	Administration-Personnel	included above	2,430	3,840	2,770	2,740					
5615	Administration-Duplication	-0-	870	1,220	1,040	940					
5650	Legal	9,555	-0-	-0-	-0-	-0-					
5662	Planning-Technical Services	-0-	13,550	11,260	11,050	12,160					
5689	Equipment Pool	332	-0-	190	-0-	-0-					
	Total Intragovernmental Charges	17,666	33,230	28,990	46,060	50,160					
	<u>Capital Expenditures</u>										
5930	Office Equipment	4,731	3,180	4,100	4,100	4,100					
	<u>Other Appropriations</u>										
5960	Allowance for Uncollectable Taxes	122,373	-0-	-0-	-0-	-0-					
	Total Expenditures	598,703	338,981	325,620	305,330	328,900					
	Less Reimbursable Charges	290,904	338,981	325,620	305,330	328,900					
	Net Expenditures	307,799	-0-	-0-	-0-	-0-					

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	PERSONNEL		C	PAGE	
Finance	Administration		01-21				140	
CLASSIFICATION	RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
			* PROPOSED		* RECOMMENDED		* APPROVED	
Director of Finance (1)	35 F	1	1	36,744	1	36,744	1	38,584
Budget Officer (2)	28 F	1	1	27,420	1	27,420	1	27,420
Chief Staff Accountant (3)	28 F	1	1	27,420	1	27,420	1	27,420
Principal Accountant	26 C - D	1	1	21,930	1	21,930	1	21,930
Administrative Officer (Insurance)	25 F	1	1	23,688	1	23,688	1	23,688
Senior Accountant	24 C - D	1	1	20,015	1	20,015	1	20,015
Principal Secretary (4)	14 E - F	1	1	14,195	1	14,195	1	14,195
Principal Clerk (5)	9 C - D	1	1	9,606	1	9,606	1	9,606
		8	8	181,018	8	181,018	8	182,858
<b>TOTAL</b>		8	8	181,018	8	181,018	8	182,858

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

COMMENTARY

- (1) Reallocation from Range 34
- (2) Reclassification from Senior Administrative Officer (Range 27)
- (3) Reclassification from Accounting Officer (Range 27)
- (4) Reclassification from Senior Secretary (Range 12)
- (5) Reclassification from Senior Clerk (Range 7)

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	COMMENTARY	D	PAGE	
Finance	Administration		01-21			141	
					<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5003	Overtime				1,280	1,280	1,130
	Overtime costs for preparation and typing of the C.I.P., budget, Assembly requests and agenda material and the attendance at official meetings						
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						
	Rish Management Report						
	Practical Risk Management						
	Insurance Week						
	State of Alaska-Annual Report						
	Bests Report						
	Best O.S.H.A. Guide						
5120	Equipment Rental-Office				250	250	250
	The rental of a typewriter during budget preparation						

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Administration	SECTION	BUDGET CODE 01-21	COMMENTARY	D	PAGE 142	
					<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5125	Equipment Repair-Office				700	700	700
	The increase covers the additional equipment for the new position of Principal Clerk and the Chief Accounting Officer as well as the general price increase for repair.						
5130	Liability Insurance				500	2,700	2,700
	Included in this account is \$2,200 for general types of liability insurance not directly chargeable to any one budget. It is charged back to all budget functions.						
5150	Professional Development				7,260	7,260	7,260
	For the Finance Director, Chief Accounting Officer, Budget Officer and Insurance Rick Manager, 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 Computer Auditing & Control						
5235	Telephone				480	480	480
	Private line & Long Distance cost are estimated at \$40 per month.						
5350	Financial Consultants				5,000	5,000	5,000
	For a specific review such as revenue sharing analysis.						
5390	Technical Services				40,000	-0-	-0-
	To provide for a General Appraisal of Fixed Assets Analysis.						
5484	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.						



GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Administration	SECTION	BUDGET CODE 01-21	COMMENTARY	D	PAGE 143
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			<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5599	Contractual Service-Other		2,000	2,000	2,000
	The hire of extra typists for preparation of the Budget & Capital Improvement Program, and the staff accountant reports.				
5930	Office Equipment		4,100	4,100	4,100
	2 desks	480			
	2 chairs	330			
	1 credenza	410			
	2 calculators	1,700			
	2 files	1,180			

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:

<u>Division</u>	<u>Employees</u>	<u>Percentage</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
22 Controller	27	41.5	92,590	75,850	83,250
23 Purchasing	11	16.9	30,870	27,090	33,910
24 Collections	9	13.8	30,870	24,290	27,690
25.01 Receipts & Custody-Administration	5	7.7	15,320	13,640	15,450
25.02 Receipts & Custody-Tax Receipts	7	10.8	33,970	29,700	21,670
25.03 Receipts & Custody-Special Assessments	2	3.1	6,220	5,420	6,220
25.04 Receipts & Custody-Sewer Billing & Receipts	4	6.2	12,210	10,840	12,440
	65	100.0	222,050	186,830	200,630

The remaining 39% of this budget (128,270) composed of the budget & insurance functions is charged to all budget functions 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 Finance	DIVISION Administration	SECTION	BUDGET CODE 01-21	COMMENTARY	D	PAGE 144
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Reimbursable Charges to Others

This division is charged out to all program budgets on the ratio of expenditures for each program to the total expenditures of all programs.

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Recommended Amount</u>	<u>Approved Amount</u>
01	<u>General</u>			
	02.05 Mayor-Transit	3.88%	4,600	4,980
	33 Property Assessment & Management-Property Appraisal	4.26%	5,050	5,460
	44.01 Health-Maternity Children's Services	1.44%	1,710	1,850
	46.02 Health-Mental Health Services	.47%	560	600
	64 Planning-Comprehensive Planning	1.66%	1,970	2,130
	65.01 Planning-Current Planning-Zoning	.95%	1,130	1,220
	65.02 Planning-Current Planning-Subdivision	1.03%	1,220	1,320
	72 Public Safety-Dog Control	1.12%	1,330	1,440
	75 Public Safety-Civil Defense	.06%	70	80
	76.01 Public Safety-Building Safety-Zoning	.82%	970	1,050
	77 Public Safety-Emergency Medical Service	1.89%	2,240	2,420
	92 Environmental Quality-Sanitation	1.48%	1,750	1,900
	93 Environmental Quality-Air Quality Control	.27%	320	350
	94 Environmental Quality-Environmental Engineering	.27%	320	350
	<u>Grants</u>			
	02.09 Mayor-Comprehensive Health Planning	.41%	490	530
	49.01 Health-Family Planning	1.35%	1,600	1,730
	49.02 Health-Early Screening	.26%	310	330
	49.03 Health-General Health Contracts	.57%	670	730
	49.05 Health-Communicable Disease Grant	.96%	1,130	1,230
	49.06 Health-Drug Abuse Grant	1.20%	1,420	1,540
	49.07 Health-Alcoholism Grant	1.66%	1,970	2,130
	66 Planning-Urban Transportation	.39%	460	500
02	<u>Spenard General</u>			
	73.01 Public Safety-Police Protection	5.00%	6,600	6,410
04	<u>Eagle River General</u>	.47%	-0-	600
06	<u>Chugiak General</u>			
	78 Fire Protection	10%	-0-	130

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Administration	SECTION	BUDGET CODE 01-21	COMMENTARY	D	PAGE 145
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Reimbursable Charges to Others Cont.

Fund	Department	Percentage	Recommended Amount	Approved Amount
10	<u>Non-Areawide Library Fund</u>			
	18 Library	2.08%	2,460	2,670
11	<u>Service Area 30 Fund</u>			
	29 Debt Service	.74%	880	950
	76.02 Public Safety-Building	1.32%	1,560	1,690
	85.05 Public Works-Incineration	.14%	170	180
	86.02 Public Works-Landfill	1.18%	1,400	1,510
	97.01 Parks & Recreation-Park Design & Development	.72%	850	920
	98.01 Parks & Recreation-General Recreation	1.12%	1,330	1,440
	98.02 Parks & Recreation-Community Schools	.56%	660	720
	98.03 Parks & Recreation-Diamond Aquatics	.29%	340	370
13	<u>Chugiak-Eagle River Disposal Site Fund</u>			
	86.03 Solid Waste-Disposal	.10%	-0-	130
14	<u>Service Area 13 Fund</u>			
	29 Debt Service	.24%	280	310
	78.01 Fire Suppression	5.49%	6,510	7,040
	78.02 Fire Protection	.54%	640	690
15	<u>Service Area 35 Fund</u>			
	29 Debt Service	4.37%	5,180	5,610
	87.04 Roads & Drainage Operations	6.29%	7,450	8,070
43	<u>Land Trust Fund</u>			
	32 Property Assessment & Management-Property Management	.07%	80	90
45	<u>Sewer Utility Enterprise</u>			
	85.03 Public Works-Areawide Operations	3.94%	4,670	5,050
	85.04 Public Works-Areawide Operations	3.18%	3,770	4,080
	85.07 Debt Service	8.39%	9,940	10,760
	<u>Capital Improvement Programs</u>			
	31 Sewer	11.22%	13,300	14,390
	32 Roads & Drainage	7.76%	9,200	9,950
	33 Parks & Recreation	4.87%	5,890	6,260
	34 Areawide General	3.37%	3,990	4,320
	35 Land Trust	.05%	60	60
		100.00%	118,500	128,270

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Controller	SECTION	BUDGET CODE 01-22	SUMMARY	A	PAGE 146
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED 'BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services	267,078	425,865	471,090	500,030		
5100	General & Administrative Expenses	22,736	15,550	24,610	24,610		
5200	Facilities Expenses	-0-	-0-	-0-	-0-		
5300	Professional Services	-0-	-0-	-0-	-0-		
5400	Other Expenses	1,537	2,900	2,750	2,750		
5500	Contractual Services	1,231	2,500	-0-	-0-		
5600	Intragovernmental Charges	201,821	380,979	485,810	484,020		
5700	Construction Costs	-0-	-0-	-0-	-0-		
5800	Bonded Debt Service	-0-	-0-	-0-	-0-		
5900	Capital Expenditures	4,927	6,170	14,180	14,180		
5951	Other appropriations	-0-	-0-	-0-	-0-		
	<b>Total Expenditures</b>	499,330	833,964*	998,440	1,025,590		
	<b>Less Reimbursable Charges</b>	436,872	833,964	998,440	1,025,590		
	<b>Net Expenditures</b>	62,458	-0-	-0-	-0-		
<b>REVENUE GENERATED</b>							
	<b>REVENUES</b>						
	<b>TOTAL REVENUES</b>	-0-	-0-	-0-	-0-		
	<b>NET REQUIREMENTS</b>	62,458	-0-	-0-	-0-		

**COMMENTARY**

\* The Cost Control and Inventory Control sections of the Public Works-Administration budget were merged into the Finance-Controller division in the 1974-75 Revised budget and are included in the 1975-76 Recommended budget.

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION	SECTION	BUDGET CODE	DETAIL		B	PAGE
Finance		Controller		01-22				147
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76				
				PROPOSED	RECOMMENDED	APPROVED		
	<u>Employee Services</u>							
5001	Salaries	207,746	368,535	408,240	389,020	382,900		
5003	Overtime	17,447	2,500	5,000	5,000	4,400		
	Total Current Salaries	225,193	371,035	413,240	394,020	387,300		
	Less Vacancy Factor	-0-	10,603	11,600	11,050	38,290		
5010	Accrued Leave	7,383	4,353	4,900	4,670	4,600		
	Total Salary Costs	232,576	364,785	406,540	387,640	353,610		
5015	Contributions-Employee Retirements	13,217	21,360	28,460	27,130	31,830		
5020	Social Security	10,151	18,000	19,810	18,490	18,130		
5030	Workmen's Compensation	810	710	1,010	950	1,210		
5040	Group Insurance	10,324	21,010	38,350	36,880	36,260		
5051	Employee Services Reserve	-0-	-0-	-0-	-0-	58,990		
	Total Employee Services	267,078	425,865	494,170	471,090	500,030		
	<u>General &amp; Administrative Expenses</u>							
5105	Advertisement Other Than Legal	316	-0-	-0-	-0-	-0-		
5110	Dues & Subscriptions	166	200	200	200	200		
5115	Employee Bonding Expense	748	750	750	750	750		
5120	Equipment Rental-Office	5,766	5,320	6,000	6,000	6,000		
5125	Equipment Repair-Office	864	1,000	1,120	1,660	1,660		
5145	Printed Material	6,365	3,900	7,500	7,500	7,500		
5150	Professional Development	2,294	660	2,500	2,500	2,500		
5160	Supplies-Office	6,217	3,720	7,000	6,000	6,000		
	Total General & Administration Expenses	22,736	15,550	25,070	24,610	24,610		
	<u>Other Expenses</u>							
5457	Relocation Expenses	-0-	630	-0-	-0-	-0-		
5471	Supplies-Duplication	1,039	100	2,000	2,000	2,000		
5483	Travel-Mileage	84	80	850	250	250		
5484	Travel	211	1,540	-0-	-0-	-0-		
5499	Miscellaneous	203	550	500	500	500		
	Total Other Expenses	1,537	2,900	3,350	2,750	2,750		
	<u>Contractual Services</u>							
5599	Other	1,231	2,500	-0-	-0-	-0-		

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL		PAGE	
Finance		Controller				01-22		B		148	
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				PROPOSED	RECOMMENDED	APPROVED					
	<u>Intragovernmental Charges</u>										
5604	Mayor-Data Processing	168,381	221,428	362,890	343,290	328,260					
5612	Administration-Operations	33,098	42,640	45,630	44,560	50,190					
5614	Administration-Personnel	included above	8,010	10,460	10,020	9,220					
5615	Administration-Duplication	-0-	870	1,220	1,040	940					
5620	Finance-Administration	-0-	94,481	92,590	75,850	83,250					
5662	Planning-Technical Services	-0-	13,550	11,260	11,050	12,160					
5689	Equipment Pool	342	-0-	-0-	-0-	-0-					
	Total Intragovernmental Charges	201,821	380,979	524,050	485,810	484,020					
	<u>Capital Expenditures</u>										
5930	Office Equipment	4,927	6,170	14,830	14,180	14,180					
	Total Expenditures	499,330	833,964	1,061,470	998,440	1,025,590					
	Less Reimbursable Charges	436,872	833,964	1,061,470	998,440	1,025,590					
	Net Expenditures	62,458	-0-	-0-	-0-	-0-					

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Controller		SECTION	BUDGET CODE 01-22	PERSONNEL		C	PAGE 149		
CLASSIFICATION				RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
						* PROPOSED	* RECOMMENDED	* APPROVED			
Controller				30 B-C	1	1	26,796	1	26,796	1	26,796
Chief Accountant				27 C-D	1	1	23,077	1	23,077	1	23,077
Principal Accountant				26 C-D	1	1	21,975	1	21,975	1	21,975
Senior Accountant (1)				24 B-E	3	3	60,769	2	38,088	2	38,088
Associate Accountant (1) (2)				22 E-F	1	1	20,420	4	66,996	4	66,996
Accountant (3) (4)				20 B-E	2	2	34,390	4	59,324	4	59,324
Accounting Technician				16 A-D	2	2	26,194	2	25,140	2	25,140
Principal Accounting Clerk				15	1	1	14,263	1	11,676	1	11,676
Senior Accounting Clerk (5)				13 A-B	1	2	25,066	2	25,066	2	25,066
Associate Accounting Clerk (2) (3)				11 B-C	7	6	60,086	4	40,416	4	40,416
Secretary				10 B-C	1	1	9,489	1	9,489	1	9,489
Accounting Clerk (4) (5)				9 B-C	6	6	54,234	4	34,848	4	34,848
<u>New Positions:</u>					27	27	376,759	27	382,891	27	382,891
Accounting Technician				16 A-B		1	12,264	1	6,132	0	-0-
Associate Accounting Clerk				11 A-B		2	19,212	0	-0-	0	-0-
TOTAL					27	30	408,235	28	389,023	27	382,891

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

**COMMENTARY**

Reorganization of this division is recommended as included in the recommended column:

- (1) One Accountant III (Grade 24) replaced with an Associate Accountant (Grade 22)
- (2) Two Accounting Clerk II (Grade 11) replaced with two Associate Accountants (Grade 22)
- (3) One Accounting Clerk II (Grade 11) replaced with one Accountant (Grade 20)
- (4) One Accounting Clerk I (Grade 9) replaced with one Accountant (Grade 20)
- (5) One Accounting Clerk I (Grade 9) replaced with one Senior Accounting Clerk (Grade 13)

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	COMMENTARY	D	PAGE
Finance	Controller		01-22			150
					<u>Department Request</u>	<u>Mayor Recommends</u>
						<u>Assembly Approved</u>
5003	Overtime				5,000	4,400
	Increase is due to 73-74 actual costs and analysis of current year to date. Overtime occurs during audit preparation.					
5115	Employee Bonding Expense				750	750
	Bonding cost for the Controller					
5120	Equipment Rental - Office				6,000	6,000
	Continued rental of one duplicating machine which is used by Finance Department and Property Assessment and Management Department.					
5125	Equipment Repair - Office				1,120	1,660
	Increase is due to repair agreement costs for two additional calculators and a magnetic typewriter.					
5145	Printed Materials				7,500	7,500
	Cost of cash disbursement and payroll checks, bills for collection and various accounting forms, books and the cost of printing the annual financial audit.					
5150	Professional Development				2,500	2,500
	Accounting Courses at Community College	400				
	American Institute of CPA's Seminar	1,060				
	American Accounting Assoc. Conference	890				
	Alaska Municipal League	150				
5160	Supplies - Office				7,000	6,000
	Increase is due to 73-74 actual costs and the general increase in the cost of all office supplies.					
5471	Supplies - Duplication				2,000	2,000
	The cost of duplication supplies such as paper rolls and toner.					
5483	Travel - Mileage				850	250
	The cost of employees traveling to the computer center.					



GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Controller	SECTION	BUDGET CODE 01-22	COMMENTARY	D	PAGE 151
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			Department <u>Request</u>	Mayor <u>Recommends</u>	Assembly <u>Approved</u>
5930	<u>Office Equipment</u>	<u>Requested</u>	<u>Recommended</u>	14,830	14,180
	2 Accounting Machines (Lease-Purchase)	6,900	6,900		
	2 Desks	780	-0-		
	2 Chairs	260	-0-		
	4 Calculators	3,120	1,560		
	5 Data Storage Files	2,000	2,000		
	3 Lateral Files	<u>1,770</u>	<u>1,770</u>		
		14,830	12,230		
	Lease-Purchase of Magnetic Typewriter	<u>-0-</u>	<u>1,950</u>		
		14,830	14,180		

## GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	COMMENTARY	D	PAGE
Finance	Controller		01-22			152

Reimbursable Charges to Others

This division is charged out to all program budgets on the ratio of expenditures for each program to the total expenditures of all programs.

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Recommended Amount</u>	<u>Approved Amount</u>
01	<u>General</u>			
	02.05 Mayor-Transit	3.04%	38,740	31,210
	33 Property Assessment & Management-Property Appraisal	2.13%	42,530	21,810
	44.01 Health-Maternity Children's Services	1.49%	14,380	15,300
	46.02 Health-Mental Health Services	.49%	4,690	4,990
	64 Planning-Comprehensive Planning	1.54%	16,570	15,770
	65.01 Planning-Current Planning-Zoning	.98%	9,490	10,090
	65.02 Planning-Current Planning-Subdivision	1.07%	10,280	10,940
	72 Public Safety-Dog Control	1.16%	11,180	11,900
	75 Public Safety-Civil Defense	.06%	600	640
	76.01 Public Safety-Building Safety-Zoning	.85%	8,190	8,710
	77 Public Safety-Emergency Medical Service	1.47%	18,870	15,080
	92 Environmental Quality-Sanitation	1.53%	14,780	15,720
	93 Environmental Quality-Air Quality Control	.28%	2,700	2,870
	94 Environmental Quality-Environmental Engineering	.28%	2,700	2,870
	<u>Grants</u>			
	02.09 Mayor-Comprehensive Health Planning	.43%	4,090	4,360
	49.01 Health-Family Planning	1.40%	13,480	14,340
	49.02 Health-Early Screening	.27%	2,600	2,760
	49.03 Health-General Health Contracts	.59%	5,690	6,050
	49.05 Health-Communicable Disease Grant	.99%	9,590	10,200
	49.06 Health-Drug Abuse Grant	1.24%	11,980	12,750
	49.07 Health-Alcoholism Grant	1.72%	16,570	17,630
	66 Planning-Urban Transportation	.40%	3,890	4,140
02	<u>Spenard General</u>			
	73.01 Public Safety-Police Protection	3.93%	55,610	40,310
04	<u>Eagle River General</u>	.35%	-0-	3,600
06	<u>Chugiak General</u>			
	78 Fire Protection	.10%	-0-	1,060

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Controller	SECTION	BUDGET CODE 01-22	COMMENTARY	D	PAGE 153a
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Reimbursable Charges to Others Cont.

Fund	Department	Percentage	Recommended Amount	Approved Amount
10	<u>Non-Areawide Library Fund</u> 18 Library	2.84%	20,770	29,080
11	<u>Service Area 30 Fund</u>			
	29 Debt Service			
	76.02 Public Safety-Building	.79%	7,390	8,140
	85.05 Public Works-Incineration	1.45%	13,180	14,870
	86.02 Public Works-Landfill	.15%	1,400	1,490
	97. Parks & Recreation-Park Design & Development	1.58%	11,780	16,250
	98.01 Parks & Recreation-General Recreation	.75%	7,190	7,650
	98.02 Parks & Recreation-Community Schools	2.20%	11,180	22,520
	98.03 Parks & Recreation-Diamond Aquatics	.55%	5,590	5,590
		.30%	2,900	3,080
13	<u>Chugiak-Eagle River Disposal Site Fund</u>			
	86.03 Solid Waste-Disposal	.10%	-0-	1,060
14	<u>Service Area 13 Fund</u>			
	29 Debt Service	.25%	2,400	2,550
	78.01 Fire Suppression	5.69%	54,810	58,320
	78.02 Fire Protection	.56%	5,390	5,740
15	<u>Service Area 35 Fund</u>			
	29 Debt Service	4.53%	43,630	46,420
	87.04 Roads & Drainage Operations	6.98%	62,800	71,630
43	<u>Land Trust Fund</u>			
	32 Property Assessment & Management-Property Management	.07%	700	740
45	<u>Sewer Utility Enterprise</u>			
	85.03 Public Works-Areawide Operations	4.08%	39,340	41,850

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Controller	SECTION	BUDGET CODE 01-22	COMMENTARY	D	PAGE 153b
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Reimbursable Charges to Others Cont.

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Recommended Amount</u>	<u>Approved Amount</u>
45	<u>Sewer Utility Enterprise</u>			
	85.04 Public Works-Areawide Operations	3.29%	31,750	33,780
	85.07 Debt Service	8.69%	83,770	89,120
	<u>Capital Improvement Programs</u>			
	31 Sewer	11.02%	112,020	113,060
	32 Roads & Drainage	7.95%	77,480	75,720
	33 Parks & Recreation	4.17%	49,620	42,790
	34 Areawide General	4.73%	33,650	48,510
	35 Lant Trust	.05%	500	530
		100.00%	998,440	1,025,590

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Purchasing	SECTION	BUDGET CODE 01-23	SUMMARY	A	PAGE 154
ACCT NO	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services	116,410	142,357	177,760	191,990		
5100	General & Administrative Expenses	13,000	17,300	16,710	16,710		
5200	Facilities Expenses	32,191	36,500	37,670	37,670		
5300	Professional Services	-0-	-0-	-0-	-0-		
5400	Other Expenses	732	1,350	1,800	1,800		
5500	Contractual Services	564	1,000	1,500	1,500		
5600	Intragovernmental Charges	6,487	55,270	50,640	57,140		
5700	Construction Costs	-0-	-0-	-0-	-0-		
5800	Bonded Debt Service	-0-	-0-	-0-	-0-		
5900	Capital Expenditures	3,491	-0-	-0-	-0-		
5951	Other appropriations	-0-	-0-	4,310	4,310		
				-0-	-0-		
	<i>Total Expenditures</i>	172,875	253,777	290,390	311,120		
	<i>Less Reimbursable Charges</i>	155,286	253,777	290,390	311,120		
	<i>Net Expenditures</i>	17,589	-0-	-0-	-0-		
<b>REVENUE GENERATED</b>							
	REVENUES						
	TOTAL REVENUES	-0-	-0-	-0-	-0-		
	NET REQUIREMENTS	17,589	-0-	-0-	-0-		
COMMENTARY							

## GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	COMMENTARY	D	PAGE
Finance	Purchasing		01-23			155

GOALS AND OBJECTIVES

Develop and submit to the Assembly a revised purchasing ordinance, and to implement the ordinance during the 1975-76 fiscal year.

Develop policies and procedures for the Purchasing Office to continue to manage contracts after bids are awarded. Purpose of this would be to monitor contracts with bidders to ensure that all specifications are met as promised.

Review the desirability of discontinuing inventory of general fund office supplies. The objective of this would be to have the suppliers of office equipment make deliveries directly to the Borough Offices, eliminating the necessity of stockpiling the equipment on Borough property. If implemented, this would free a substantial amount of space presently being used to house these supplies.

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL		PAGE	
Finance		Purchasing				01-23		B		156	
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				PROPOSED	RECOMMENDED	APPROVED					
	<u>Employee Services</u>										
5001	Salaries	96,186	121,938	146,480	146,480	146,480					
5003	Salaries-Overtime	378	1,000	1,000	1,000	146,880					
	Total Current Salaries	96,564	122,938	147,480	147,480	147,360					
	Less Vacancy Factor	-0-	3,463	4,160	4,160						
5010	Accrued Leave	3,045	1,422	1,760	1,760	14,650					
	Total Salary Costs	99,609	120,897	145,080	145,080	1,760					
						134,470					
5015	Contributions-Employee Retirement	5,864	6,990	10,160	10,160						
5020	Social Security	5,374	6,370	7,430	7,430	12,110					
5030	Workmen's Compensation	425	660	660	660	7,430					
5040	Group Insurance	5,138	7,440	14,030	14,430	840					
5051	Employee Services Reserve	-0-	-0-	-0-	-0-	14,430					
	Total Employee Services	116,410	142,357	177,360	177,760	22,710					
						191,990					
	<u>General &amp; Administrative Expenses</u>										
5105	Advertising Other Than Legal	491	-0-	-0-	-0-	-0-					
5110	Dues & Subscriptions	33	40	70	70	70					
5115	Employee Bonding Expense	-0-	100	-0-	-0-	-0-					
5120	Equipment Rental-Office	3,122	5,000	7,880	3,120	3,120					
5125	Equipment Repair-Office	301	550	650	1,190	1,190					
5130	Liability Insurance	-0-	700	880	880	880					
5135	Fire Insurance	257	330	330	330	330					
5140	Postage	1,843	3,000	3,500	3,500	3,500					
5145	Printed Material	399	1,600	2,000	1,000	1,000					
5150	Professional Development	493	680	920	920	920					
5155	Publications, Postings & Hearings	1,507	3,100	3,400	3,100	3,100					
5160	Supplies-Office	4,554	2,200	2,600	2,600	2,600					
	Total General & Administrative Expenses	13,000	17,300	22,230	16,710	16,710					
	<u>Facilities Expenses</u>										
5201	Building-Remodeling	828	2,000	1,800	1,000	1,000					
5202	Building-Rent	24,990	26,000	27,000	27,000	27,000					
5210	Utilities	3,266	3,600	4,000	4,000	4,000					
5220	Janitorial	675	900	1,100	1,100	1,100					
5230	Plant & Land Maintenance	760	1,000	3,250	1,270	1,270					

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL		PAGE	
Finance		Purchasing				01-23		B		157	
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				PROPOSED	RECOMMENDED	APPROVED					
5235	<u>Facilities Expense (continued)</u>										
	Telephone	1,672	3,000	3,300	3,300	3,300					
	Total Facilities Expenses	32,191	36,500	40,450	37,670	37,670					
	<u>Other Expenses</u>										
5471	Supplies-Duplication	193	600	950	950	950					
5474	Supplies-Other	469	750	850	850	850					
5499	Miscellaneous Expenses	70	-0-	-0-	-0-	-0-					
	Total Other Expenses	732	1,350	1,800	1,800	1,800					
	<u>Contractual Services</u>										
5599	Other	564	1,000	1,500	1,500	1,500					
	<u>Intragovernmental Charges</u>										
5603	Mayor-Internal Audit	125	-0-	-0-	-0-	-0-					
5614	Administration-Personnel	1,989	2,910	3,480	3,580	3,770					
5615	Administration-Duplication	-0-	7,530	10,570	8,960	8,080					
5620	Finance-Administration	-0-	34,970	30,870	27,090	33,910					
5683	Service Pool-Special Services-Buildings	-0-	5,320	3,330	2,960	3,130					
5683	Service Pool-Special Services-Grounds	-0-	1,340	1,960	1,760	1,850					
5683	Service Pool-Special Services-Signs	-0-	200	220	210	220					
5687	Roads & Drainage-Operations	-0-	-0-	-0-	1,400	1,500					
5689	Equipment Pool	4,373	3,000	4,870	4,680	4,680					
	Total Intragovernmental Charges	6,487	55,270	55,300	50,640	57,140					
	<u>Capital Expenditures</u>										
5930	Office Equipment	3,491	1,320	1,500	4,310	4,310					
	Total Expenditures	172,875	255,097	300,140	290,390	311,120					
	Less Reimbursable Charges	155,286	255,097	300,140	290,390	311,120					
	Net Expenditures	17,589	-0-	-0-	-0-	-0-					



GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Purchasing	SECTION	BUDGET CODE 01-23	PERSONNEL			C	PAGE 158
CLASSIFICATION	RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
			* PROPOSED	* RECOMMENDED	* APPROVED			
Purchasing Manager (1)	28 D - F	1	1	25,912	1	25,912	1	25,912
Senior Buyer	24 B	1	1	18,552	1	18,552	1	18,552
Buyer	19 C - D	1	1	15,904	1	15,904	1	15,904
Storekeeper	17 E - F	1	1	15,424	1	15,424	1	15,424
Partsman	14 B - C	1	1	11,701	1	11,701	1	11,701
Senior Secretary (2)	12 C - D	0	1	11,118	1	11,118	1	11,118
Secretary (2)	10 C - E	2	1	10,127	1	10,127	1	10,127
Principal Clerk	9 D - E	2	2	20,398	2	20,398	2	20,398
Senior Clerk	7 B - D	2	2	17,340	2	17,340	2	17,340
TOTAL		11	11	146,476	11	146,476	11	146,476

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

COMMENTARY

- (1) Reallocation from Range 27
- (2) Reclassification of one Secretary to Senior Secretary.

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	COMMENTARY	D	PAGE	
Finance	Purchasing		01-23			159	
					<u>Department Request</u>	<u>Mayor Recommends</u>	
						<u>Assembly Approved</u>	
5003	Salaries - Overtime				1,000	1,000	880
	This amount covers time spent while unloading freight after hours. The timing of incoming freight delivery is beyond our control.						
5110	Dues and Subscriptions				70	70	70
	This amount covers the subscriptions to local newspapers for bid invitation records.						
5120	Equipment Rental - Office				7,880	3,120	3,120
	This amount includes rental of Xerox 4000 Copier. Also included is additional expense to cover the increase in circulation of contract bids.						
5125	Equipment Repair - Office				650	1,190	1,190
	Maintenance contracts for typewriters and postage meter, and for miscellaneous equipment repair.						
5140	Postage				3,500	3,500	3,500
	Increased distribution of bid documents, purchase orders and miscellaneous correspondence necessitates usage of more postage.						
5145	Printed Material				2,000	2,000	2,000
	This amount covers originating and stocking of new forms.						
5150	Professional Development				920	920	920
	This amount covers the attendance of the National Institute of Government Purchasing Agent Conference during November 1975 by the Purchasing Manager.						
5155	Publications, Postings and Hearings				3,400	3,100	3,100
	This amount covers the total advertising for bids for the period of one year. The increase is due to inclusion of construction bids and price increases of supplies and services over the past year.						
5160	Supplies - Office				2,600	2,600	2,600
	Increase is due to service level expansion (construction contract bids) and increased cost of products. This amount covers additional required supplies.						

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	COMMENTARY	D	PAGE	
Finance	Purchasing		01-23			160	
					<u>Department Request</u>	<u>Mayor Recommends</u>	
						<u>Assembly Approved</u>	
5201	Building-Remodeling				1,800	1,000	
	Establishment of ladies' lounge to be partitioned off in the warehouse.						1,000
5202	Building-Rent				27,000	27,000	
	Rent of office space and warehouse at 3717 Arctic Boulevard.						27,000
5210	Utilities				4,000	4,000	
	This amount covers invoices for electricity, heat (gas) and sewer (water is free).						4,000
5220	Janitorial				1,100	1,100	
	Janitorial services at 3717 Arctic Boulevard.						1,100
5230	Plant and Land Maintenance				3,250	3,250	
	This amount covers standard maintenance costs such as broken hardware, light bulbs and minimal costs for maintaining flowers in front of the building, totalling 2,000; snow removal estimated to cost \$800 and sweeping the parking lot at \$450.						3,250
5235	Telephone				3,300	3,300	
	This amount covers equipment rental consisting of \$2,800 and an estimated \$500 for long distance calls.						3,300
5471	Supplies - Duplication				950	950	
	Due to the increased circulation of bid documents, usage of duplicating equipment and costs of supplies has risen substantially.						950
5474	Supplies - Other				850	850	
	Purchasing of miscellaneous supplies.						850
5599	Contractual Services				1,500	1,500	
	This amount covers hiring typists during the peak bidding season.						1,500
5930	Office Equipment				1,500	4,310	
	IBM Transcriber (1)		680				
	5 drawer lateral file cabinet with lock		580				
	10 key Adding Machine		240				

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Purchasing	SECTION	BUDGET CODE 01-23	COMMENTARY	D	PAGE 161
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		<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5930	Capital Expenditures (continued):			
	1 desk	280		280
	1 chair	100		100
	Conversion of rental of MTST Typewriter to lease-purchase	2,810		2,810
		4,310		4,310
	<u>Reimbursable Charges to Others</u>			

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

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
01	<u>General</u>				
	02.05 Mayor-Transit	4.41%	13,240	12,740	13,650
	32 Property Management	.74%	2,230	2,140	2,290
	33 Property Appraisal	5.74%	17,230	16,590	17,770
	41 Health-Director	10.94%	32,840	31,620	33,870
	64 Comprehensive Planning	2.00%	6,000	5,780	6,190
	65.01 Current Planning-Zoning	1.26%	3,780	3,640	3,900
	65.02 Current Planning-Subdivision	1.26%	3,780	3,640	3,900
	72 Dog Control	1.00%	3,000	2,890	3,100
	76.01 Building Safety-Zoning	.85%	2,550	2,460	2,630
	77 Emergency Medical Service	2.00%	6,000	5,780	6,190
	92 Environmental Sanitation	6.45%	19,360	18,640	19,970
11	<u>Service Area 30</u>				
	86.02 Landfill	5.00%	15,010	14,450	15,480
	97 Park Design and Development	2.98%	8,940	8,610	9,230
	98.01 Recreation-General	1.47%	4,410	4,250	4,550
14	<u>Service Area 13</u>				
	78.01 Fire Suppression	2.00%	6,000	5,780	6,190
15	<u>Service Area 35</u>				
	87.04 Roads & Drainage-Operations	25.00%	75,030	72,240	76,020
31	<u>Sewer Capital Improvement Program</u>				
	84 Construction	5.10%	15,310	14,740	15,790

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Purchasing	SECTION	BUDGET CODE 01-23	COMMENTARY	D	PAGE 162
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Reimbursable Charges to Others (continued)

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
32	<u>Roads &amp; Drainage Capital Improvement Program</u> 88 General	5.95%	17,850	17,190	19,920
33	<u>Parks &amp; Recreation Capital Improvement Program</u> 97.02 Park Acquisition	5.95%	17,860	17,190	18,420
34	<u>General Capital Improvement Program</u>				
45	<u>Sewer Utility Enterprise</u>		-0-	1,400	1,400
	85.03 Areawide Operations	4.95%	14,860	14,310	15,330
	85.04 Areawide Treatment Plant	<u>4.95%</u>	<u>14,860</u>	<u>14,310</u>	<u>15,330</u>
		100.00%	300,140	290,390	311,120

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Collections	SECTION	BUDGET CODE 01-24	SUMMARY	A	PAGE 163
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services	91,585	133,393	144,630	156,090		
5100	General & Administrative Expenses	5,584	7,040	4,760	4,760		
5200	Facilities Expenses	-0-	500	500	500		
5300	Professional Services	-0-	-0-	-0-	-0-		
5400	Other Expenses	9,964	8,850	8,150	8,150		
5500	Contractual Services	-0-	-0-	-0-	-0-		
5600	Intragovernmental Charges	34,141	53,060	53,570	57,110		
5700	Construction Costs	-0-	-0-	-0-	-0-		
5800	Bonded Debt Service	-0-	-0-	-0-	-0-		
5900	Capital Expenditures	1,363	990	2,280	2,280		
5951	Other appropriations	-0-	-0-	-0-	-0-		
	<b>Total Expenditures</b>	<b>142,637</b>	<b>203,833</b>	<b>213,890</b>	<b>228,890</b>		
	<b>Less Reimbursable Charges</b>	<b>21,490</b>	<b>203,833</b>	<b>213,890</b>	<b>228,890</b>		
	<b>Net Expenditures</b>	<b>121,147</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>		
<b>REVENUE GENERATED</b>							
	<b>REVENUES</b>						
	<b>TOTAL REVENUES</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>		
	<b>NET REQUIREMENTS</b>	<b>121,147</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>		
<b>COMMENTARY</b>							

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION	SECTION	BUDGET CODE	DETAIL		B	PAGE
Finance		Collections		01-24				164
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76				
				PROPOSED	RECOMMENDED	APPROVED		
	<u>Employee Services</u>							
5001	Salaries	77,169	115,212	132,350	118,830	118,830		
5003	Overtime	624	500	500	500	440		
	Total Current Salaries	77,793	115,712	132,850	119,330	119,270		
	Less Vacancy Factor	-0-	3,272	3,760	3,370	11,880		
5010	Accrued Leave	170	1,343	1,590	1,430	1,430		
	Total Salary Costs	77,963	113,783	130,680	117,390	108,820		
5015	Contributions--Employee Retirement	4,437	6,580	9,150	8,220	9,800		
5020	Social Security	4,057	6,100	7,220	6,430	6,430		
5030	Workmen's Compensation	235	160	840	760	970		
5040	Group Insurance	4,893	6,770	12,760	11,830	11,830		
5051	Employee Services Reserve	-0-	-0-	-0-	-0-	18,240		
	Total Employee Services	91,585	133,393	160,650	144,630	156,090		
	<u>General &amp; Administrative Expenses</u>							
5110	Dues & Subscriptions	-0-	200	200	200	200		
5120	Equipment Rental--Office	3,188	2,820	2,820	-0-	-0-		
5125	Equipment Repair--Office	111	500	600	1,140	1,140		
5130	Liability Insurance	-0-	-0-	420	420	420		
5140	Postage	-0-	-0-	-0-	-0-	-0-		
5150	Professional Development	108	-0-	-0-	-0-	-0-		
5160	Supplies--Office	2,177	3,000	3,000	3,000	3,000		
	Total General & Administrative Expenses	5,584	6,520	7,040	4,760	4,760		
	<u>Facilities Expense</u>							
5235	Telephone	-0-	500	500	500	500		
	<u>Other Expenses</u>							
5409	Collection Fees & Services	6,896	8,000	8,000	8,000	8,000		
5483	Travel--Mileage	3,045	700	3,500	-0-	-0-		
5499	Miscellaneous Expenses	23	150	150	150	150		
	Total Other Expenses	9,964	8,850	11,650	8,150	8,150		

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL		PAGE	
Finance		Collections				01-24		B		165	
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				PROPOSED	RECOMMENDED	APPROVED					
	<u>Intragovernmental Charges</u>										
5603	Mayor-Internal Audit	2,431	-0-	-0-	-0-	-0-					
5612	Administration-Operations	16,887	18,890	15,430	23,740	24,020					
5614	Administration-Personnel	-0-	2,670	3,480	3,200	3,060					
5620	Finance-Administration	-0-	31,500	30,870	24,290	27,690					
5650	Legal	14,797	-0-	-0-	-0-	-0-					
5689	Equipment Pool	26	-0-	390	2,340	2,340					
	Total Intragovernmental Charges	34,141	53,060	50,170	53,570	57,110					
	<u>Capital Expenditures</u>										
5930	Office Equipment	1,363	990	1,200	2,280	2,280					
	Total Expenditures	142,637	203,313	231,210	213,890	228,890					
	Less Reimbursable Charges	21,490	203,313	231,210	213,890	228,890					
	Net Expenditures	121,147	-0-	-0-	-0-	-0-					



GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Collections	SECTION	BUDGET CODE 01-24	PERSONNEL			C	PAGE 166
CLASSIFICATION	RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
			* PROPOSED		* RECOMMENDED		* APPROVED	
Collection Supervisor (1)	24 C - D	1	1	19,974	1	19,974	1	19,974
Principal Collector	20 C - D	1	1	16,669	1	16,669	1	16,669
Senior Collecto	18 A - B - C	3	3	42,417	3	42,417	3	42,417
Collector	14 D - E	1	1	13,059	1	13,059	1	13,059
Secretary	10 B - C	1	1	9,762	1	9,762	1	9,762
Principal Clerk (2)	9 A - B	0	1	8,712	1	8,712	1	8,712
Senior Clerk (2)	7 B - C	2	1	8,232	1	8,232	1	8,232
		9	9	118,825	9	118,825	9	118,825
<u>New Positions</u>								
Collector I	18 A - B	0	1	13,518	0	-0-	0	-0-
TOTAL		9	10	132,343	9	118,825	9	118,825

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

COMMENTARY

- (1) Reallocation from Range 23
- (2) Reclassification of one Senior Clerk (Range 7)

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Collections	SECTION	BUDGET CODE 01-24	COMMENTARY	D	PAGE 167
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			<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5110	Subscriptions Crisscross Directory		200	200	200
5120	Equipment Rental - Office MC Typewriter		2,820	-0-	-0-
5125	Equipment Repair Repair of Office Equipment including Magnetic Typewriter		600	1,140	1,140
5160	Office Supplies Increase due to sending 3000 letters per month to delinquent taxpayers		3,000	3,000	3,000
5409	Collection Fees Payment to Credit Bureau and Collection Agencies for use of their services.		8,000	8,000	8,000
5483	Travel-Mileage Payment for use of collector cars for travel		3,500	-0-	-0-
5930	Capital Expenditures:		1,200	2,280	2,280
		<u>Proposed</u>			<u>Recommended</u>
	1 Desk	310			-0-
	1 Chair	110			-0-
	1 Calculator	780			-0-
		<u>1,200</u>			<u>-0-</u>
	Conversion of rental of MCST Typewriter	-0-			2,280
		<u>1,200</u>			<u>2,280</u>

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Collections	SECTION	BUDGET CODE 01-24	COMMENTARY	D	PAGE 168
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Reimbursable Charges to Others

The charges from this division are based upon workload analysis.

<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
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<u>Fund</u>	<u>Department</u>	<u>Percentage</u>			
01	<u>General</u>				
	33 Property Appraisal	50%	115,610	106,940	114,450
	77 Emergency Medical Service	10%	23,120	21,390	22,890
45	<u>Sewer Utility Enterprise</u>				
	85.03 Areawide Operations	<u>40%</u>	<u>92,480</u>	<u>85,560</u>	<u>91,550</u>
	Total	100%	231,210	213,890	228,890

**GREATER ANCHORAGE AREA BOROUGH**

<b>DEPARTMENT</b> Finance	<b>DIVISION</b> Receipts & Custody	<b>SECTION</b> Administration	<b>BUDGET CODE</b> 01-25.01	<b>SUMMARY</b>	A	PAGE 169
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ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76	
				RECOMMENDED	APPROVED
5000	Employee Services	145,700	61,112	85,290	92,080
5100	General & Administrative Expenses	29,883	4,280	4,010	4,690
5200	Facilities Expenses	-0-	-0-	-0-	-0-
5300	Professional Services	-0-	-0-	-0-	-0-
5400	Other Expenses	4,978	500	100,000	100,000
5500	Contractual Services	5,478	1,790	1,790	16,490
5600	Intragovernmental Charges	180,040	24,460	27,180	29,040
5700	Construction Costs	-0-	-0-	-0-	-0-
5800	Bonded Debt Service	-0-	-0-	-0-	-0-
5900	Capital Expenditures	24,354	6,290	3,040	3,040
5951	Other appropriations	-0-	-0-	-0-	-0-
	<b>Total Expenditures</b>	390,433	98,432	221,310	245,340
	<b>Less Reimbursable Charges</b>	69,011	98,432	221,310	245,340
	<b>Net Expenditures</b>	321,422	-0-	-0-	-0-

**REVENUE GENERATED**

	REVENUES				
	TOTAL REVENUES	-0-	-0-	-0-	-0-
	NET REQUIREMENTS	321,422	-0-	-0-	-0-

COMMENTARY

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION	SECTION	BUDGET CODE	DETAIL		B	PAGE
Finance		Receipts & Custody	Administration	01-25.01				170
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76				
				PROPOSED	RECOMMENDED	APPROVED		
	<u>Employee Services</u>							
5001	Salaries	115,360	52,588	70,480	70,480	70,480		
5003	Overtime	9,031	480	890	890	790		
	Total Current Salaries	124,391	53,068	71,370	71,370	71,270		
	Less Vacancy Factor	-0-	1,494	2,000	2,000			
5010	Accrued Leave	2,011	613	850	850	850		7,050
	Total Salary Costs	126,402	52,187	70,220	70,220	65,070		
5015	Contributions-Employee Retirement	6,467	3,020	4,920	4,920			5,860
5020	Social Security	6,517	2,550	3,410	3,410	3,410		3,410
5030	Workmen's Compensation	325	65	150	150	190		190
5040	Group Insurance	5,989	3,290	6,390	6,590	6,590		6,590
5051	Employee Services Reserve	-0-	-0-	-0-	-0-			10,960
	Total Employee Services	145,700	61,112	85,090	85,290	92,080		
	<u>General &amp; Administrative Expenses</u>							
5110	Dues & Subscription	-0-	10	10	10	10		10
5115	Employee Bonding Expense	-0-	780	750	750	750		750
5125	Equipment Repair-Office	1,188	240	300	300	980		980
5130	Liability Insurance	357	100	130	130	130		130
5135	Fire Insurance	-0-	1,100	1,100	1,100	1,100		1,100
5140	Postage	19,322	-0-	-0-	-0-	-0-		-0-
5145	Printed Material	6,257	200	300	300	300		300
5150	Professional Development	1,384	1,500	1,070	1,070	1,070		1,070
5160	Supplies-Office	1,375	350	350	350	350		350
	Total General & Administrative Expenses	29,883	4,280	4,010	4,010	4,690		
	<u>Other Expenses</u>							
5436	Interest Cost-Short Term	-0-	-0-	100,000	100,000	100,000		100,000
5451	Recorders Office	3,153	-0-	-0-	-0-	-0-		-0-
5457	Relocation Expenses	1,800	-0-	-0-	-0-	-0-		-0-
5474	Supplies-Other	-0-	500	-0-	-0-	-0-		-0-
5499	Miscellaneous	25	-0-	-0-	-0-	-0-		-0-
	Total Other Expenses	4,978	500	100,000	100,000	100,000		100,000
	<u>Contractual Services</u>							
5599	Other	5,478	1,790	1,790	1,790	16,490		

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE	<b>DETAIL</b>	<b>B</b>	PAGE
Finance		Receipts & Custody		Administration		01-25.01			171
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76					
				PROPOSED	RECOMMENDED	APPROVED			
	<u>Intragovernmental Charges</u>								
5604	Mayor-Data Processing	153,715	-0-	-0-	-0-	-0-			-0-
5612	Administration-Operations	26,325	9,130	5,280	11,740				11,880
5614	Administration-Personnel	-0-	1,210	1,740	1,800				1,710
5620	Finance-Administration	-0-	14,120	15,320	13,640				15,450
	<b>Total Intragovernmental Charges</b>	<b>180,040</b>	<b>24,460</b>	<b>22,340</b>	<b>27,180</b>				<b>29,040</b>
	<u>Capital Expenditures</u>								
5930	Office Equipment	24,354	6,290	3,040	3,040				3,040
	<b>Total Expenditures</b>	<b>390,433</b>	<b>98,432</b>	<b>216,270</b>	<b>221,310</b>				<b>245,340</b>
	<b>Less Reimbursable Charges</b>	<b>69,011</b>	<b>98,432</b>	<b>216,270</b>	<b>221,310</b>				<b>245,340</b>
	<b>Net Expenditures</b>	<b>321,422</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>				<b>-0-</b>

2011-2012 Budget Request

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Administration	BUDGET CODE 01-25,01	PERSONNEL			C	PAGE 172
CLASSIFICATION	RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
			* PROPOSED		* RECOMMENDED		* APPROVED	
Receipts & Custody Manager (1)	27 E - F	1	1	25,488	1	25,488	1	25,488
Secretary	10 F	1	1	11,910	1	11,910	1	11,910
Principal Clerk	9 B - C	2	2	18,171	2	18,171	2	18,171
<u>New Position</u>		4	4	55,569	4	55,569	4	55,569
Accountant	20 A - B	0	1	14,904	1	14,904	1	14,904
	TOTAL	4	5	70,473	5	70,473	5	70,473
* THIS COLUMN USED FOR NUMBER OF EMPLOYEES IN EACH CLASS.								
COMMENTARY								
(1) Reallocation from Range 26								

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Administration	BUDGET CODE 01-25.01	COMMENTARY	D	PAGE 173
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		<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5001	Salaries This includes a new position of Accountant I who will be a Cash Manager. The job will include certification of daily cash receipt reports for accuracy of revenue and bank accounts, assist Receipts & Custody Manager in collateral and investment activity, prepare monthly reports on cash flow and investments, monitor collections made by various departments of the Borough.	70,480	70,480	70,480
5135	Fire Insurance Money and securities insurance coverage.	1,100	1,100	1,100
5150	Professional Development MFOA of Alaska meetings: Mid-year Annual Municipal Treasurers Association of U.S. and Canada: Annual meeting in Honolulu, Hawaii AML courses for various section employees	1,070  240 50  630 150 1,070	1,070	1,070
5599	Other Contractual Serves Security contract for pickup of money as follows: general money           1,790 transit money           13,500 building safety money   1,200	1,790	1,790	16,490
5930	Office Equipment This includes furniture and equipment for new employee and the replacement of one adding machine. The safe will be used for valuable documents. 1 Desk 1 Chair 2 Calculators 1 File Cabinet 1 Safe 4.48 cu. ft.	3,040     310 130 1,440 460 700 3,040	3,040	3,040



GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Administration	BUDGET CODE 01-25.01	COMMENTARY	D	PAGE 174
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Reimbursable Charges to Others

This section is charged to the other three sections of the Receipts and Custody Division, based upon an employee ratio except for the \$100,000 short term interest cost which is charged to those funds requiring interim funding.

<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
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<u>Fund</u>	<u>Section</u>	<u>Employees</u>	<u>Percentage</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
01	<u>General</u>					
	25.02 Tax Receipts	7	54%	75,580	78,850	78,480
	25.03 Special Assessments	2	15%	13,950	14,560	21,800
	25.04 Sewer Billings & Receipts	4	31%	26,740	27,900	45,060
		<u>13</u>	<u>100%</u>	<u>116,270</u>	<u>121,310</u>	<u>145,340</u>

The cost of short term interest (\$100,000) is charged to functions within funds that require loans during the year. Based upon the records in the 1973 audit, those charges are:

<u>Fund</u>	<u>General</u>					
01	02.05 Mayor-Transit		3.8%	3,800	3,800	3,800
	33 Property Assessment & Management- Property Appraisal		4.6%	4,600	4,600	4,600
	44.01 Physical Health-Maternity & Child Services		1.8%	1,800	1,800	1,800
	49.05 Physical Health-Communicable Disease Control		.4%	400	400	400
	46.02 Behavioral Health-Mental Health Services		.9%	900	900	900
	49.06 Behavioral Health-Drug Abuse Control		.2%	200	200	200
	64 Planning-Comprehensive Planning		1.8%	1,800	1,800	1,800
	65.01 Planning-Current Planning-Zoning		.9%	900	900	900
	65.02 Planning-Current Planning-Subdivisions		1.1%	1,100	1,100	1,100
	72 Public Safety-Animal Control		1.2%	1,200	1,200	1,200
	76.01 Public Safety-Building Safety-Zoning		.9%	900	900	900
	77 Public Safety-Emergency Medical Service		2.3%	2,300	2,300	2,300
	92 Environmental Quality-Sanitation		1.6%	1,600	1,600	1,600
	93 Environmental Quality-Air Quality Control		.2%	200	200	200
	94 Environmental Quality-Environmental Engineering		.2%	200	200	200
02	<u>Spenard General</u>					
	73 Police		18.0%	18,000	18,000	18,000

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Administration	BUDGET CODE 01-25.01	COMMENTARY	D	PAGE 175
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Reimbursable Charges to Others

			<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
<u>Fund</u>	<u>Sewer Utility Enterprise</u>	<u>Percentage</u>	<u>Amount</u>	<u>Amount</u>	
45	85.03 Sewer Operations	35.4%	35,400	35,400	35,400
	85.04 Sewer Treatment Plant	24.7%	24,700	24,700	24,700
	Total	100.0%	100,000	100,000	100,000

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Receipts & Custody	SECTION Tax Receipts	BUDGET CODE 01-25.02	<b>SUMMARY</b>	A	PAGE 176
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services	-0-	77,265	85,030	90,040		
5100	General & Administrative Expenses		17,580	31,610	31,610		
5200	Facilities Expenses		-0-	-0-	-0-		
5300	Professional Services		-0-	-0-	-0-		
5400	Other Expenses		1,100	3,140	3,140		
5500	Contractual Services		-0-	-0-	-0-		
5600	Intragovernmental Charges		158,832	215,290	211,090		
5700	Construction Costs		-0-	-0-	-0-		
5800	Bonded Debt Service		-0-	-0-	-0-		
5900	Capital Expenditures		2,390	1,550	1,550		
5951	Other appropriations		-0-	-0-	-0-		
	<i>Total Expenditures</i>	-0-	257,167	336,620	337,430		
	<i>Less Reimbursable Charges</i>	-0-	257,167	336,620	337,430		
	<i>Net Expenditures</i>	-0-	-0-	-0-	-0-		
<b>REVENUE GENERATED</b>							
	REVENUES						
	TOTAL REVENUES	-0-	-0-	-0-	-0-		
	NET REQUIREMENTS	-0-	-0-	-0-	-0-		

COMMENTARY

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL	B	PAGE
Finance		Receipts & Custody		Tax Receipts		01-25.02				177
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76						
				PROPOSED	RECOMMENDED	APPROVED				
	<u>Employee Services</u>									
5001	Salaries		63,386	66,320	66,320	64,860				
5003	Overtime		2,320	3,050	3,050	2,690				
	Total Current Salaries	-0-	65,706	69,370	69,370	67,550				
	Less Vacancy Factor	-0-	1,800	1,880	1,880	6,490				
5010	Accrued Leave		739	800	800	780				
	Total Salary Costs	-0-	64,645	68,290	68,290	61,840				
5015	Contributions-Employee Retirement		3,740	4,780	4,780	5,570				
5020	Social Security		3,710	3,990	3,990	3,910				
5030	Workmen's Compensation		80	150	150	190				
5040	Group Insurance		5,090	7,580	7,820	7,820				
5051	Employee Services Reserve					10,710				
	Total Employee Services	-0-	77,265	84,790	85,030	90,040				
	<u>General &amp; Administrative Expenses</u>									
5115	Employee Bonding Expense		60	-0-	-0-	-0-				
5125	Equipment Repair-Office		540	540	540	540				
5130	Liability Insurance		70	90	90	90				
5140	Postage		10,410	22,000	22,000	22,000				
5145	Printed Material		5,500	7,700	7,700	7,700				
5150	Professional Development		300	300	300	300				
5160	Supplies-Office		700	980	980	980				
	Total General & Administrative Expenses	-0-	17,580	31,610	31,610	31,610				
	<u>Other Expenses</u>									
5451	Recorders Office Information		1,000	3,000	3,000	3,000				
5499	Miscellaneous Expense		100	140	140	140				
	Total Other Expenses	-0-	1,100	3,140	3,140	3,140				
	<u>Intragovernmental Charges</u>									
5604	Mayor-Data Processing		62,600	91,930	88,350	93,890				
5612	Administration-Operations		10,870	13,650	14,010	14,190				
5614	Administration-Personnel		2,180	3,840	3,860	2,390				
5615	Administration-Duplication		440	610	520	470				
5620	Finance-Administration		24,550	33,970	29,700	21,670				
5625	Finance-Receipts & Custody-Administration		58,192	75,580	78,850	78,480				
	Total Intragovernmental Charges	-0-	158,832	219,580	215,290	211,090				

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE		DETAIL		PAGE	
Finance		Receipts & Custody		Tax Receipts		01-25.02				<b>B</b>	178
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				PROPOSED	RECOMMENDED	APPROVED					
5930	<u>Capital Expenditures</u>										
	Office Equipment	-0-	2,390	1,550	1,550	1,550					
	Total Expenditures	-0-	257,167	340,670	336,620	337,430					
	Less Reimbursable Charges	-0-	257,167	340,670	336,620	337,430					
	Net Expenditures	-0-	-0-	-0-	-0-	-0-					

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance		DIVISION Receipts & Custody		SECTION Tax Receipts		BUDGET CODE 01-25.02		PERSONNEL		C	PAGE 179
CLASSIFICATION		RANGE AND STEP		EMPLOYEES CURRENT *BUDGET		1975-76					
						* PROPOSED		* RECOMMENDED		* APPROVED	
Administrative Specialist		16 C - D		1		1	14,090	1	14,090	1	14,090
Principal Clerk (1)		9 B - F		4		5	49,977	5	49,977	5	49,977
Senior Clerk (1)		7		1		0	-0-	0	-0-	0	-0-
Clerk (PT)		5 A		1PT		1PT	583	1PT	583	1PT	583
<u>New Position</u>				6+1PT		6+1	64,650	6+1	64,650	6+	64,650
Clerk - Part time						4PT	1,459	4PT	1,459	0	-0-
Shift Differential for Clerk							204		204		204
TOTAL				6+1PT		6+1PT	66,313	6+1	66,313	6+	64,854

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

COMMENTARY

(1) Reclassification of Senior Clerk (Range 7)

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Tax Receipts	BUDGET CODE 01-25.02	COMMENTARY	D	PAGE 180
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			Department Request	Mayor Recommends	Assembly Approved
5140 Postage			22,000	22,000	22,000
Approximately 180,000 tax statements will be mailed. This item provides for special foreign postage fees, air mail to out-of-state and foreclosure certified mail.					
5145 Printed Material			7,700	7,700	7,700
It is anticipated that additional accounts and increase in paper costs will require a 40% increase over 1974-75.					
5150 Professional Development			300	300	300
Local courses for two employees.					
5451 Recorders Office Information			3,000	3,000	3,000
This account provides sufficient funds to record foreclosure liens and releases.					
5930 Office Equipment			1,550	1,500	1,500
2 Calculators		\$1,440			
1 Steno Chair		110			
		<u>1,550</u>			

Reimbursable Charges to Others

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%	340,670	336,620	337,430
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**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION	SECTION	BUDGET CODE	SUMMARY	A	PAGE
Finance		Receipts & Custody	Special Assessments	01-25.03			181
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services		12,981	25,670	27,750		
5100	General & Administrative Expenses		1,480	2,090	2,090		
5200	Facilities Expenses		-0-	-0-	-0-		
5300	Professional Services		-0-	-0-	-0-		
5400	Other Expenses		-0-	2,000	2,000		
5500	Contractual Services		-0-	-0-	-0-		
5600	Intragovernmental Charges		26,900	58,710	68,910		
5700	Construction Costs		-0-	-0-	-0-		
5800	Bonded Debt Service		-0-	-0-	-0-		
5900	Capital Expenditures		200	1,140	1,140		
5951	Other appropriations		-0-	-0-	-0-		
	<b>Total Expenditures</b>	-0-	41,561	89,610	101,890		
	<b>Less Reimbursable Charges</b>	-0-	41,561	89,610	101,890		
	<b>Net Expenditures</b>	-0-	-0-	-0-	-0-		
<b>REVENUE GENERATED</b>							
	REVENUES						
	TOTAL REVENUES	-0-	-0-	-0-	-0-		
	NET REQUIREMENTS	-0-	-0-	-0-	-0-		
COMMENTARY							



**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION	SECTION	BUDGET CODE	DETAIL		B	PAGE
Finance		Receipts & Custody	Special Assessments	01-25.03				182
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76				
				PROPOSED	RECOMMENDED	APPROVED		
	<u>Employee Services</u>							
5001	Salaries		10,762	20,140	20,140	20,140		
5003	Overtime		220	580	580	510		
	Total Current Salaries	-0-	10,982	20,720	20,720	20,650		
	Less Vacancy Factor	-0-	306	570	570			
5010	Accrued Leave		125	240	240	240		2,010
	Total Salary Costs	-0-	10,801	20,390	20,390			18,880
5015	Contributions--Employee Retirement		620	1,430	1,430			
5020	Social Security		650	1,190	1,190			1,700
5030	Workmen's Compensation		20	50	50			1,190
5040	Group Insurance		890	2,530	2,610			70
5051	Employee Services Reserve		-0-	-0-	-0-			2,610
	Total Employee Services	-0-	12,981	25,590	25,670			3,300
	<u>General &amp; Administrative Expenses</u>							
5115	Employee Bonding Expense		10	-0-	-0-			-0-
5125	Equipment Repair--Office		60	120	120			120
5130	Liability Insurance		10	20	20			20
5140	Postage		1,000	1,300	1,300			1,300
5145	Printed Material		350	450	450			450
5150	Professional Development		-0-	100	100			100
5160	Supplies--Office		50	100	100			100
	Total General & Administrative Expenses	-0-	1,480	2,090	2,090			2,090
	<u>Other Expenses</u>							
5451	Recorder's Office Information	-0-	-0-	2,000	2,000			2,000
	<u>Intragovernmental Charges</u>							
5604	Mayor--Data Processing		11,180	35,910	34,470			36,630
5612	Administration--Operations		4,110	3,630	3,540			3,580
5614	Administration--Personnel		240	700	720			680
5620	Finance--Administration		3,480	6,220	5,420			6,220
5625	Finance--Receipts & Custody Administration		7,890	13,950	14,560			21,800
	Total Intragovernmental Charges	-0-	26,900	60,410	58,710			68,910

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION		SECTION		BUDGET CODE	<b>DETAIL</b>	<b>B</b>	PAGE
Finance		Receipts & Custody		Special Assessments		01-25.03			183
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76					
				PROPOSED	RECOMMENDED	APPROVED			
5930	<u>Capital Expenditures</u>								
	Office Equipment	-0-	200	1,140	1,140	1,140			
	Total Expenditures	-0-	41,561	91,230	89,610	101,890			
	Less Reimbursable Charges	-0-	41,561	91,230	89,610	101,890			
	Net Expenditures	-0-	-0-	-0-	-0-	-0-			

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Special Assessments	BUDGET CODE 01-25.03	PERSONNEL			C	PAGE 184
CLASSIFICATION	RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
			* PROPOSED		* RECOMMENDED		* APPROVED	
Principal Clerk	9 B-C	1	1	9,021	1	9,021	1	9,021
<u>New Position</u> Principal Secretary	14 A-B	0	1	11,118	1	11,118	1	11,118
TOTAL		1	2	20,139	2	20,139	2	20,139

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

COMMENTARY

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Special Assessments	BUDGET CODE 01-25,03	COMMENTARY	D	PAGE 185
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		<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5140	Postage The increase in improvement district and special agreement activity will result in more accounts to be billed.	1,300	1,300	1,300
5145	Printed Material More accounts will result in increased expense for the envelopes and bills.	450	450	450
5150	Professional Development Local courses for one employee.	100	100	100
5451	Recorder's Office Information All liens and releases of liens are being recorded. The cost for each parcel is \$3.50.	2,000	2,000	2,000
5930	Capital Expenditures This item includes the necessary equipment for one new employee. Desk 310 Chair 110 Calculator 720 1,140	1,140	1,140	1,140

Reimbursable Charges to Others

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
15	<u>Roads &amp; Drainage General Fund</u>				
	29 Debt Service	3%	2,740	2,690	3,060
45	<u>Sewer Utility Enterprise Fund</u>				
	85.07 Debt Service	<u>97%</u>	<u>88,490</u>	<u>86,920</u>	<u>98,830</u>
		100%	91,230	89,610	101,890

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT Finance		DIVISION Receipts & Custody		SECTION Sewer Billing & Receipt		BUDGET CODE 01-25.04		SUMMARY		A	PAGE 186
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76							
				RECOMMENDED	APPROVED						
5000	Employee Services	-0-	45,904	48,690	52,590						
5100	General & Administrative Expenses		18,680	20,840	20,840						
5200	Facilities Expenses		-0-	-0-	-0-						
5300	Professional Services		-0-	-0-	-0-						
5400	Other Expenses		-0-	-0-	-0-						
5500	Contractual Services		-0-	-0-	-0-						
5600	Intragovernmental Charges		81,560	89,710	-0-						
5700	Construction Costs		-0-	-0-	111,020						
5800	Bonded Debt Service		-0-	-0-	-0-						
5900	Capital Expenditures		-0-	1,550	-0-						
5951	Other appropriations	-0-	-0-	-0-	1,550						
	<b>Total Expenditures</b>	-0-	146,144	160,790	186,000						
	<b>Less Reimbursable Charges</b>	-0-	146,144	160,790	186,000						
	<b>Net Expenditures</b>	-0-	-0-	-0-	-0-						
<b>REVENUE GENERATED</b>											
	<b>REVENUES</b>										
	<b>TOTAL REVENUES</b>	-0-	-0-	-0-	-0-						
	<b>NET REQUIREMENTS</b>	-0-	-0-	-0-	-0-						
<b>COMMENTARY</b>											

**GREATER ANCHORAGE AREA BOROUGH**

DEPARTMENT		DIVISION	SECTION	BUDGET CODE	<b>DETAIL</b>	<b>B</b>	PAGE
Finance		Receipts & Custody	Sewer Billing & Receipts	01-25.04			187
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				PROPOSED	RECOMMENDED	APPROVED	
	<u>Employee Services</u>						
5001	Salaries		37,878	38,210	38,210	38,210	
5003	Salaries-Overtime		600	890	890	790	
	Total Current Salaries	-0-	38,478	39,100	39,100	39,000	
	Less Vacancy Factor	-0-	1,076	1,090	1,090	3,820	
5010	Accrued Leave		442	460	460	460	
	Total Salary Costs	-0-	37,844	38,470	38,470	35,640	
5015	Contributions-Employee Retirement		2,190	2,690	2,690	3,210	
5020	Social Security		2,250	2,250	2,250	2,250	
5030	Workmen's Compensation		50	90	90	120	
5040	Group Insurance		3,570	5,030	5,190	5,190	
5051	Employee Services Reserve		-0-	-0-	-0-	6,180	
	Total Employee Services	-0-	45,904	48,530	48,690	52,590	
	<u>General &amp; Administrative Expenses</u>						
5115	Employee Bonding Expense		40	-0-	-0-	-0-	
5125	Equipment Repair-Office		300	300	300	300	
5130	Liability Insurance		80	100	100	100	
5140	Postage		13,810	14,840	14,840	14,840	
5145	Printed Materials		4,000	5,000	5,000	5,000	
5150	Professional Development		100	150	150	150	
5160	Supplies-Office		350	450	450	450	
	Total General & Administrative Expenses	-0-	18,680	20,840	20,840	20,840	
	<u>Intragovernmental Charges</u>						
5604	Mayor-Data Processing		24,590	43,090	41,260	43,840	
5612	Administration-Operations		8,650	7,960	7,760	7,860	
5614	Administration-Personnel		1,210	1,400	1,430	1,350	
5615	Administration-Duplication		440	610	520	470	
5620	Finance-Administration-Management		14,120	12,210	10,840	12,440	
5625	Finance-Receipts & Custody-Administration		32,550	26,740	27,900	45,060	
	Total Intragovernmental Charges	-0-	81,560	92,010	89,710	111,020	
	<u>Capital Expenditures</u>						
5930	Office Equipment	-0-	-0-	1,550	1,550	1,550	

**GREATER ANCHORAGE AREA BOROUGH**

<b>DEPARTMENT</b> Finance	<b>DIVISION</b> Receipts & Custody	<b>SECTION</b> Sewer Billing & Receipts	<b>BUDGET CODE</b> 01-25.04	<b>DETAIL</b>	<b>B</b>	<b>PAGE</b> 188
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ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76		
				PROPOSED	RECOMMENDED	APPROVED
	Total Expenditures	-0-	146,144	162,930	160,790	186,000
	Less Reimbursable Charges	-0-	146,144	162,930	160,790	186,000
	Net Expenditures	-0-	-0-	-0-	-0-	-0-

GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT	DIVISION	SECTION	BUDGET CODE	PERSONNEL	C	PAGE		
Finance	Receipts & Custody	Sewer Billing & Receipts	01-25.04			189		
CLASSIFICATION	RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
			* PROPOSED	* RECOMMENDED	* APPROVED			
Principal Secretary	14 B - C	1	1	11,653	1	11,653	1	11,653
Principal Clerk (1)	9 B - C	1	3	26,556	3	26,556	3	26,556
Senior Clerk (1)	7 B - C	2	0	-0-	0	-0-	0	-0-
TOTAL		4	4	38,209	4	38,209	4	38,209

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

COMMENTARY

(1) Reclassification from Senior Clerk (Range 7) to Principal Clerk (Range 9) for two positions.



GREATER ANCHORAGE AREA BOROUGH

DEPARTMENT Finance	DIVISION Receipts & Custody	SECTION Sewer Billing & Receipts	BUDGET CODE 01-25.04	COMMENTARY	D	PAGE 190
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	<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
5140 Postage Account reflects mailing approximately 113,850 sewer bills and 34,500 delinquent bills in 1975-76 in envelopes.	14,840	14,840	14,840
5145 Printed Material Reflects cost of printing sewer bills, delinquent notices, envelopes required for mailing and return envelopes supplied to customers, as well as DP input forms.	5,000	5,000	5,000
5150 Professional Development Allow one person to attend one course by U.S. Civil Service Commission, Seattle Regional Training Center in Anchorage.	150	150	150
5930 Capital Outlay Request Account reflects the purchase of two electronic, printing, no memory Victor calculators to replace two machines that are no longer effective. This also reflects the replacement of one steno chair which is in disrepair.	1,550	1,550	1,550
2 Calculators	1,440		
1 Chair	110		
	1,550		

Reimbursable Charges to Others

Costs of this section are charged to the Sewer Utility program.

<u>Fund</u>	<u>Department</u>	<u>Percentage</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
45	<u>Sewer Utility Enterprise</u>				
	85.03 Public Works-Areawide Operations	100%	162,930	160,790	186,000

**GREATER ANCHORAGE AREA BOROUGH**

PROGRAM Financial Management		SERVICE	FUNCTION	BUDGET CODE 01-26	SUMMARY	A	PAGE 191
ACCT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				RECOMMENDED	APPROVED		
5000	Employee Services			57,150	109,970		
5100	General & Administrative Expenses			1,040	1,040		
5200	Facilities Expenses			-0-	-0-		
5300	Professional Services			350,000	350,000		
5400	Other Expenses			2,000	2,000		
5500	Contractual Services			-0-	-0-		
5600	Intragovernmental Charges			18,070	22,940		
5700	Construction Costs			-0-	-0-		
5800	Bonded Debt Service			-0-	-0-		
5900	Capital Expenditures			4,740	4,740		
5951	Other appropriations			-0-	-0-		
	<i>Total Expenditures</i>	-0-	-0-	433,000	490,690		
	<i>Less Reimbursable Charges</i>	-0-	-0-	-0-	-0-		
	<i>Net Expenditures</i>	-0-	-0-	433,000	490,690		
<b>REVENUE GENERATED</b>							
	REVENUES						
4250	Federal - General Revenue Sharing	-0-	-0-	433,000	490,690		
	<b>TOTAL REVENUES</b>	-0-	-0-	433,000	490,690		
	<b>NET REQUIREMENTS</b>	-0-	-0-	-0-	-0-		
COMMENTARY							

**GREATER ANCHORAGE AREA BOROUGH**

PROGRAM		SERVICE	FUNCTION	BUDGET CODE	DETAIL	B	PAGE
Financial Management				01-26			192
ACCOUNT NO.	EXPENDITURE CLASSIFICATION	1973-74 ACTUAL	1974-75 REVISED BUDGET	1975-76			
				PROPOSED	RECOMMENDED	APPROVED	
	<u>Employee Services</u>						
5001	Salaries			47,800	47,800	87,320	
5003	Overtime			-0-	-0-	-0-	
	Total Current Salaries			47,800	47,800	87,320	
	Less Vacancy Factor			1,360	1,360	8,730	
5010	Accrued Leave			960	960	1,050	
	Total Salary Costs			47,400	47,400	79,640	
5015	Contribution-Employee Retirement			3,320	3,320	7,170	
5020	Social Security			2,160	2,160	3,810	
5030	Workmen's Compensation Insurance			280	280	600	
5040	Group Insurance			3,990	3,990	6,650	
5051	Employee Services Reserve			-0-	-0-	12,100	
	Total Employee Service			57,150	57,150	109,970	
	<u>General &amp; Administrative Expenses</u>						
5145	Printed Material			240	240	240	
5160	Supplies - Office			800	800	800	
	Total General & Administrative Expenses			1,040	1,040	1,040	
	<u>Professional Services</u>						
5380	Systems Consultants			350,000	350,000	350,000	
	<u>Other Expenses</u>						
5484	Travel			2,000	2,000	2,000	
	<u>Intragovernmental Charges</u>						
5612	Administration - Operations			-0-	16,980	22,940	
5614	Administration - Personnel			-0-	1,090	-0-	
	Total Intragovernmental Charges			-0-	18,070	22,940	
	<u>Capital Expenditures</u>						
5930	Office Equipment			4,740	4,740	4,740	
	Total Expenditures	-0-	-0-	414,930	433,000	490,690	
	Less Reimbursable Charges	-0-	-0-	414,930	-0-	-0-	
	Net Expenditures	-0-	-0-	-0-	433,000	-0-	

GREATER ANCHORAGE AREA BOROUGH

PROGRAM Financial Management		SERVICE	FUNCTION	BUDGET CODE 01-26	PERSONNEL		C	PAGE 193		
CLASSIFICATION			RANGE AND STEP	EMPLOYEES CURRENT *BUDGET	1975-76					
					* PROPOSED	* RECOMMENDED	* APPROVED			
Senior Administrative Officer			27 A - B	1	1	20,970	1	20,970	1	20,970
Senior Systems Analyst			27 A - B	1	0	-0-	0	-0-	1	20,970
Senior Accountant			24 A - B	1	1	18,114	1	18,114	1	18,114
Programmer			23 A - B	1	0	-0-	0	-0-	1	18,552
Principal Clerk			9 A - B	1	1	8,712	1	8,712	1	8,712
TOTAL				5**	3	47,796	3	47,796	5	87,318

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

COMMENTARY

\*\* Positions authorized by Ordinance No. 75-32 on March 17, 1975, included for comparison purposes.

GREATER ANCHORAGE AREA BOROUGH

PROGRAM Financial Management	SERVICE	FUNCTION	BUDGET CODE 01-26	COMMENTARY	D	PAGE 194
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		<u>Department Request</u>	<u>Mayor Recommends</u>	<u>Assembly Approved</u>
<u>GOALS AND OBJECTIVES</u>				
- Implement a financial management system which substantially conforms on a sub-system basis to that presently in use by the City of Anchorage. This would facilitate easier handling of City-Borough financial affairs, and would be of special benefit if the two governments were to unify at a later date.				
- Implement a financial data control unit in order to establish better internal control of financial data.				
5145	Printed Materials Materials for preparing reports.	240	240	240
5380	Systems Consultants Contract cost for systems consultants.	350,000	350,000	350,000
5485	Travel Travel on Borough business in connection with the Financial Management System.	2,000	2,000	2,000
5930	Office Equipment	4,740	4,740	4,740
	2 Desks                   480			
	2 Chairs                 330			
	1 Typewriter            650			
	2 Calculators         1,700			
	2 Files                 1,180			
	2 Tables                400			
		<u>4,740</u>		
<u>Reimbursable Charges to Others</u>				
None				

