

APPENDICES

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2002 Proposed General Government Operating Budget

APPENDIX A DIRECT COST BY EXPENDITURE TYPE

Department	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Total Direct Cost
Assembly	1,263,070	13,200	802,710	-	-	\$ 2,078,980
Cultural and Recreational Services	12,854,900	441,360	3,053,280	3,205,060	998,680	\$ 20,553,280
Development Services	6,895,670	127,370	368,410	-	-	\$ 7,391,450
Employee Relations	1,830,780	21,260	1,409,750	-	-	\$ 3,261,790
Equal Rights Commission	420,720	1,300	31,860	-	-	\$ 453,880
Facility Management	5,248,040	2,492,060	7,907,100	-	-	\$ 15,647,200
Finance	6,918,500	91,520	6,556,740	-	5,600	\$ 13,572,360
Fire	31,761,330	1,132,010	4,214,450	2,281,400	633,900	\$ 40,023,090
Health and Human Svcs	4,406,870	256,350	4,867,410	1,561,780	35,790	\$ 11,128,200
Information Technology	5,629,210	167,620	7,010,250	81,600	-	\$ 12,888,680
Internal Audit	323,800	1,500	5,700	-	-	\$ 331,000
Mayor	2,203,540	22,780	8,324,590	361,710	12,200	\$ 10,924,820
Municipal Attorney	3,463,130	33,560	541,970	-	22,800	\$ 4,061,460
Planning	2,027,270	31,410	373,670	-	-	\$ 2,432,350
Planning, Dev. & Public Wks	322,140	13,790	216,460	107,920	1,690	\$ 662,000
Police	38,041,790	662,480	5,659,420	235,510	99,250	\$ 44,698,450
Project Mgmt & Engineering	4,200,010	72,500	790,090	-	4,400	\$ 5,067,000
Public Transportation	7,383,740	1,325,190	2,034,280	300,930	-	\$ 11,044,140
Purchasing	949,200	14,400	185,980	-	-	\$ 1,149,580
Real Estate	482,640	3,750	4,591,570	-	7,800	\$ 5,085,760
Street Maintenance	9,128,320	1,738,350	9,761,540	29,910,850	141,060	\$ 50,680,120
Traffic	4,078,820	314,850	92,950	-	27,220	\$ 4,513,840
TOTAL	\$ 149,833,490	\$ 8,978,610	\$ 68,800,180	\$ 38,046,760	\$ 1,990,390	\$ 267,649,430

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APPENDIX B FUNCTION COST COMPARISON BY FUND

Fund	Title	2001 Revised Budget	2002 Proposed Budget
101	Areawide General Fund	\$ 86,170,636	\$ 81,186,330
102	City Service Area	145,440	125,410
104	Chugiak Fire Service Area	623,130	649,680
105	Glen Alps Service Area	152,850	149,350
106	Girdwood Valley Service Area	801,450	849,150
108	SA35 Former Borough Roads/Drainage	3,490	8,500
111	Birchtree/Elmore LRSA	150,500	149,450
112	Section 6/Campbell Airstrip LRSA	51,850	51,660
113	Vallie Vue Estates LRSA	86,270	86,030
114	Skyranch Estates LRSA	24,510	24,440
115	Upper Grover LRSA	8,810	8,870
116	Ravenwoods/Bubbling Brook LRSA	12,520	12,120
117	Mt. Park Estates LRSA	24,210	24,480
118	Mt. Park/Robin Hill LRSA	71,580	70,890
119	Chugiak, Birchwood, ER Rural Road SA	3,639,630	3,635,480
121	Eaglewood Contributing RSA	33,450	33,450
122	Gateway Contributing RSA	490	490
123	Lakehill LRSA	26,030	25,740
124	Totem LRSA	16,710	16,600
129	Eagle River Streetlight SA	204,650	186,920
131	Anchorage Fire SA	32,569,630	32,769,070
141	Anchorage Roads and Drainage SA	51,473,650	51,382,480
142	Talus West LRSA	48,640	47,890
143	Upper O'Malley LRSA	340,670	340,290
144	Bear Valley LRSA	23,880	24,120
145	Rabbit Creek Vu/Hts LRSA	31,660	31,480
146	Villages Scenic Parkway LRSA	8,230	8,330
147	Sequoia Estates LRSA	18,720	18,960
148	Rockhill LRSA	26,170	62,810
149	South Goldenview Area LRSA	100,750	100,910
151	Anchorage Metropolitan Police SA	53,254,720	52,704,070
161	Anchorage Parks & Recreation SA	14,194,730	15,102,720
162	Eagle River-Chugiak Parks & Rec	1,602,160	1,643,650
181	Anchorage Building Safety SA	5,413,380	5,389,300
221	Real Estate	826,892	712,830
313	Police/Fire Ret Med Liability	947,340	1,190,030
601	Equipment Maintenance IGS	571,500	2,145,900
602	Self Insurance	775,500	209,210
607	Information Technology ISF	0	(10)
Total		<u>\$ 254,476,428</u>	<u>\$ 251,179,080</u>

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APPENDIX C 2001-2002 MILL LEVY COMPARISONS BY FUND

Fund	Service Area	2001 Actual	2002 Proposed Budget	2002 Proposed Budget Over (Under) 2001 Actual
101	Areawide General	1.24	1.24	0.00
102	City Service Area	0.03	0.02	(0.01)
104	Chugiak Fire SA	1.00	1.08	0.08
105	Glen Alps SA	2.76	2.61	(0.15)
106	Girdwood Valley SA	3.35	3.41	0.06
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.50	1.57	0.07
112	Section 6/Campbell Airstrip LRSA	1.00	1.00	0.00
113	Valli Vue Estates LRSA	1.40	1.49	0.09
114	Skyranch Estates LRSA	1.30	1.39	0.09
115	Upper Grover LRSA	1.00	1.05	0.05
116	Raven Woods/Bubbling Brook LRSA	1.50	1.42	(0.08)
117	Mt. Park Estates LRSA	1.00	1.06	0.06
118	Mt. Park/Robin Hill LRSA	1.30	1.27	(0.03)
119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.05	(0.05)
121	Eaglewood Contributing LRSA	0.22	0.20	(0.02)
122	Gateway Contributing LRSA	0.17	0.16	(0.01)
123	Lakehill LRSA	1.50	1.25	(0.25)
124	Totem LRSA	1.50	1.43	(0.07)
129	Eagle River Street Light SA	0.50	0.42	(0.08)
131	Anchorage Fire SA	1.82	1.75	(0.07)
141	Anchorage Roads & Drainage SA	3.61	3.40	(0.21)
142	Talus West LRSA	1.30	1.33	0.03
143	Upper O'Malley LRSA	2.00	1.98	(0.02)
144	Bear Valley LRSA	1.50	1.57	0.07
145	Rabbit Creek View & Heights LRSA	2.50	2.43	(0.07)
146	Villages Scenic Parkway LRSA	1.00	1.12	0.12
147	Sequoia Estates LRSA	1.50	1.70	0.20
148	Rockhill LRSA	1.50	4.07	2.57
149	South Goldenview Area LRSA	1.00	0.96	(0.04)
151	Anchorage Metropolitan Police SA	2.40	2.34	(0.06)
161	Anchorage Parks & Rec SA	0.72	0.86	0.14
162	Eagle River-Chugiak Park & Rec SA	0.70	0.70	0.00
181	Anchorage Building Safety SA	0.01	0.01	0.00

NOTE: The 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 mill rates will be approved by the Assembly.

2002 Proposed General Government Operating Budget

APPENDIX D 2001 - 2002 MILL LEVY COMPARISONS BY TAXING DISTRICT (Excluding Anchorage School District)

Taxing District	Taxing Location	2001 Actual	2002 Proposed	2002 Proposed Budget Over (Under) 2001 Actual
1	Anchorage Former City	9.83	9.62	(0.21)
* 2,7,19-21, 28,31-41, 44,45,52-54	Upper Hillside	6.19	6.20	0.01
3, 14	Spenard/Muldoon/Sandlake/Oceanview	9.80	9.60	(0.20)
4	Girdwood	4.59	4.65	0.06
5	Glen Alps	6.40	6.19	(0.21)
* 9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley	5.46	5.33	(0.13)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.26	8.08	(0.18)
18	Lower Hillside	9.80	9.60	(0.20)
* 22, 51	Chugiak	7.44	7.41	(0.03)
30	Eagle River Valley	6.44	6.33	(0.11)
42	Potter Heights	7.25	6.98	(0.27)
46	Eaglewood Contributing RSA	6.38	6.23	(0.15)
47	Gateway Contributing RSA	4.51	4.44	(0.07)
15	Other Outside Bowl without Police	1.24	1.24	0.00
* 16, 55	S. Goldenview w/o Fire/Other Outside Bowl with Police	3.64	3.58	(0.06)

* Mill levies for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

NOTE: The 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 rates will be approved by the Assembly.

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APPENDIX E 1993-2002 MILL LEVY TRENDS (Excluding Anchorage School District Mill Levy)

Taxing District	Service Area	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
1	Anchorage Former City	10.02	11.07	11.14	11.49	11.02	10.76	10.39	9.68	9.83	9.62
2, 19-21, 28, 31, 33-41, 44, 45, 52-54	Upper Hillside *	4.12	5.01	4.45	4.74	7.50	7.19	7.09	6.63	6.19	6.20
3	Spenard/Muldoon/Sandlake/Oceanview	10.44	11.49	11.15	11.51	10.97	10.72	10.37	9.66	9.80	9.60
4	Girdwood	4.30	5.08	4.05	4.44	5.13	5.12	5.28	5.04	4.59	4.65
5	Glen Alps	4.23	5.30	5.49	5.12	7.83	7.77	7.59	6.96	6.40	6.19
9	Stuckagain Heights / Basher *	3.47	7.62	7.14	7.37	6.71	6.33	6.26	5.88	5.46	5.33
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	9.42	10.22	9.74	10.01	9.35	8.97	8.89	8.51	8.26	8.08
14	Tradewind Dr./Ebbtide Circle area	7.09	8.28	7.86	8.11	10.97	10.72	10.37	9.66	9.80	9.60
18	Lower Hillside	10.02	11.07	11.14	11.49	10.94	10.71	10.37	9.66	9.80	9.60
22, 51	Chugiak *	8.80	9.39	9.13	9.06	8.70	8.41	8.30	7.90	7.44	7.41
30	Eagle River Valley	7.80	8.39	8.13	8.06	7.70	7.41	7.30	6.90	6.44	6.33
32	S.E. Midtown	6.67	11.07	7.74	8.14	7.50	7.19	7.09	6.63	6.19	6.20
42	Potter Heights	4.40	5.43	5.64	5.37	8.50	8.29	7.95	7.30	7.25	6.98
46	Eaglewood Contributing RSA	5.91	6.50	7.86	8.13	7.47	7.09	7.01	6.63	6.38	6.23
47	Gateway Contributing RSA	5.85	6.44	6.19	6.12	5.77	5.48	5.36	4.97	4.51	4.44
55	S. Goldenview w/o Fire *	1.85	2.58	2.24	2.02	5.06	4.77	4.67	4.27	3.64	3.58
15	Other Outside Bowl w/o Police	1.85	2.58	2.24	2.02	2.09	2.07	2.11	1.64	1.24	1.24
16	Other Outside Bowl with Police					5.06	4.77	4.67	4.27	3.64	3.58
23, 43	Rabbit Crk/Bear Valley *	1.85	2.58	2.24	2.02	5.06	4.77	4.67	4.27	5.46	5.33

* Mill levies for Limited Road and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

NOTE: The 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 mill rates will be approved by the Assembly.

2002 Proposed General Government Operating Budget

APPENDIX F 2002 PRELIMINARY PROPERTY TAX PER \$100,000 ASSESSED VALUATION BY SERVICES RECEIVED

The Municipality of Anchorage operates under a "service area concept" whereby taxpayers in different areas or taxing districts of the Municipality pay property taxes only for those services which are either required by law or which they vote to receive. The following shows, for each \$100,000 assessed valuation, what residents pay for each of the services they receive including Anchorage School District.

Taxing District	Taxing Location	School District ¹	Areawide ²	Fire	Roads	Police	Parks & Rec	Building Safety	Road ³ Debt Serv.	Total
1	Anchorage Former City	\$ 820	\$ 124	\$ 175	\$ 340	\$ 234	\$ 86	\$ 1	\$ 2	\$ 1,782
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	820	124	175		234	86	1		1,440
3, 14	Spenard / Muldoon / Sandlake / Ocean- view areas	820	124	175	340	234	86	1		1,780
4	Girdwood	820	124	170	114		57			1,285
5	Glen Alps	820	124		261	234				1,439
9, 23, 43	Stuckagain Heights/Basher/ Rabbit Crk/Bear Valley*	820	124	175		234				1,353
10, 50	Chugiak, Birchwood ER Rural Road SA*	820	124	175	205	234	70			1,628
18	Lower Hillside	820	124	175	340	234	86	1		1,780
22, 51	Chugiak*	820	124	108	205	234	70			1,561
30	Eagle River Valley	820	124		205	234	70			1,453
42	Potter Heights	820	124		340	234				1,518
46	Eaglewood Contributing RSA	820	124	175	20	234	70			1,443
47	Gateway Contributing RSA	820	124		16	234	70			1,264
15	Other Outside Bowl without Police	820	124							944
16, 55	S. Goldenview w/o Fire/Other Outside Bowl with Police*	820	124			234				1,178

¹ Based on same mill rate as for 2001.

² Some services provided by the Municipality must be offered on an "areawide" basis under state law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

³ This Road Debt, originally issued prior to 1975, is from the former Anchorage City.

* Property taxes for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

NOTE: The 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 mill rates will be approved by the Assembly.

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APPENDIX G 2001/2002 APPLIED FUND BALANCE

Fund	2001 Revised Budget	2002 Proposed Budget	Increase/ (Decrease)
101 - Areawide	\$ 5,064,280	\$ 559,540	\$ (4,504,740)
131 - Anchorage Fire	366,540	443,460	76,920
141 - ARDSA	248,470	1,238,100	989,630
151 - Police	3,699,960	92,360	(3,607,600)
161 - Anchorage Parks & Recreation	906,880	-	(906,880)
Subtotal	<u>\$ 10,286,130</u>	<u>\$ 2,333,460</u>	<u>\$ (7,952,670)</u>
111 - Birch Tree/Elmore LRSA	12,670		(12,670)
116 - Ravenwood LRSA	490		(490)
118 - Mt Park/Robin Hill LRSA	440		(440)
119 - Eagle River Rural Road SA	98,410		(98,410)
123 - Lakehill LRSA	1,350		(1,350)
601 - Equipment Maintenance	476,500	1,897,530	1,421,030
Total	<u><u>\$ 10,875,990</u></u>	<u><u>\$ 4,230,990</u></u>	<u><u>\$ (6,645,000)</u></u>

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APPENDIX H 2002 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
Retirement	5.59%	3.75%	6.62%
Social Security	2.93%	2.05%	7.20%
*Medical/Dental/Life Ins.	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	5.00%	7.00%	4.00%
Unemployment Compensation	0.40%	0.40%	0.40%
Rate Used in Developing the 2002 Budget	13.92%	13.20%	18.22%

* Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution - Fund Balance</u>	<u>Net - 2002 Budget Cost (Rounded)</u>	<u>Pay Period/ Monthly Cost</u>
Police	\$7,755	\$ 0	\$7,760	\$646.67
Fire	\$7,799	\$ 0	\$7,800	\$650.00
Joint Crafts Council	\$8,420	\$ 0	\$8,420	\$701.67
AMEA	\$8,120	\$ 0	\$8,120	\$676.67
IBEW	\$8,622	\$ 0	\$8,620	\$718.33
Non-represented	\$7,830	\$ 0	\$7,830	\$301.15

(Non-represented Group is calculated per pay period, others are calculated on a monthly basis)

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APPENDIX I DEBT SERVICE SUMMARY BY PROGRAM (General Obligation Debt Only)

	Outstanding 01-01-02	Principal Payment	Outstanding 12/31/02	Interest Payments	Service Payment in 2002 (Principal and Interest)
Girdwood Fire	\$ 275,000	\$ 10,000	\$ 265,000	\$ 13,910	\$ 23,910
Anchorage Fire	19,480,000	813,700	18,666,300	1,322,520	2,136,220
Emergency Medical Services	1,400,000	45,000	1,355,000	74,620	119,620
Roads & Drainage	216,455,000	16,572,900	199,882,100	13,325,150	29,898,050
Anchorage Police	2,150,000	120,000	2,030,000	115,160	235,160
Anchorage Parks & Recreation	22,875,000	1,340,200	21,534,800	1,522,200	2,862,400
Chugiak/Eagle River Parks & Rec.	3,550,000	150,000	3,400,000	189,560	339,560
Health & Human Services (Water Quality)	7,225,000	1,170,000	6,055,000	389,280	1,559,280
Emergency Operations Center	440,000	20,000	420,000	22,240	42,240
Areawide Communications	3,810,000	115,000	3,695,000	203,970	318,970
Public Transportation	1,430,000	103,400	1,326,600	197,280	300,680
Anchorage Memorial Cemetery	1,265,000	40,000	1,225,000	67,720	107,720
TOTAL	\$ 280,355,000	\$ 20,500,200	\$ 259,854,800	\$ 17,443,610	\$ 37,943,810

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$ 38,046,760
Less Non-bond Long-term Debt:	
Fiscal Agency Fees	21,350
PBX - IT	81,600

	(102,950)
Total This Schedule (rounded)	\$ 37,943,810

2002 Proposed General Government Operating Budget

APPENDIX J PRELIMINARY TAX LIMIT CALCULATION

2001 TAXES		
Real/Personal/MUSA/MESA		\$ 148,272,260
Payment in Lieu of Taxes (State/Federal)		506,000
Auto Taxes		5,224,410
Tobacco Tax		5,936,000
Aircraft Tax		151,880
Motor Vehicles Rental Tax		3,050,000
2001 Total Taxes		<u>\$ 163,140,550</u>
Less Taxes to Pay Judgments		0
Less Taxes to Pay Debt Service		34,537,290
		<u>\$ 128,603,260</u>
ADJUSTMENT FACTORS		
(1) Population 5 Year Average	0.73%	
(2) Change in Consumer Price Index	2.90%	
Total	<u>3.63%</u>	<u>4,668,298</u>
Base Taxes Allowed		<u>\$ 133,271,558</u>
PLUS EXCLUSIONS:		
(3) Tax on New Construction		2,870,000
Tax to Pay 2002 Debt Service		31,841,650
Voter-Approved New/Expanded Services		0
Voter-Approved Special Taxes		0
Voter-Approved New O&M Costs		0
Judgments		0
TAX LIMITATION		<u>\$ 167,983,208</u>
LESS (using 2001 as estimates):		
Payment in Lieu of Taxes (State/Federal)		(506,000)
Automobile Tax		(5,224,410)
Tobacco Tax		(5,386,000)
Aircraft Tax		(151,880)
Motor Vehicle Rental Tax		<u>(3,500,000)</u>
TOTAL PROPERTY TAXES UNDER TAX LIMITATION		<u>\$ 153,214,918</u>

Notes:

- (1) Based on Planning Department estimate of a 2001 population of 263,67
- (2) Based on change in Anchorage CPI-U from July 2000 to July 200
- (3) Based on Property Appraisal estimate of \$312,470,000 value for new construction at 2001's 9.2 mil