

**2004 Approved 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                           | 1,639,120            | 10,200              | 611,430             | -                   | -                  | \$ 2,260,750         |
| Chief Fiscal Officer               | 1,282,960            | 5,290               | 33,300              | -                   | -                  | \$ 1,321,550         |
| Development Services               | 6,686,500            | 56,000              | 519,740             | -                   | 36,000             | \$ 7,298,240         |
| Economic & Community Development * | 12,930,085           | 498,794             | 11,572,497          | 3,010,400           | 240,024            | \$ 28,251,800        |
| Employee Relations                 | 1,509,520            | 50,360              | 2,049,990           | -                   | -                  | \$ 3,609,870         |
| Equal Rights Commission            | 426,580              | 1,850               | 34,050              | -                   | 3,000              | \$ 465,480           |
| Finance                            | 7,280,250            | 70,100              | 1,075,480           | -                   | 45,860             | \$ 8,471,690         |
| Fire                               | 35,771,480           | 2,214,480           | 9,530,920           | 3,021,060           | 717,600            | \$ 51,255,540        |
| Health and Human Svcs              | 5,195,510            | 246,220             | 5,908,650           | 1,834,720           | 26,790             | \$ 13,211,890        |
| Information Technology             | 5,157,084            | 165,819             | 8,047,637           |                     | -                  | \$ 13,370,540        |
| Internal Audit                     | 371,960              | 1,900               | 5,080               | -                   | -                  | \$ 378,940           |
| Maintenance & Operations **        | 15,821,280           | 3,815,850           | 20,698,540          | ** 30,945,240       | 72,830             | \$ 71,353,740 **     |
| Management & Budget                | 740,630              | 5,010               | 21,240              | -                   | 1,200              | \$ 768,080           |
| Mayor                              | 1,052,960            | 10,850              | 202,220             | -                   | 5,000              | \$ 1,271,030         |
| Municipal Attorney                 | 3,991,160            | 30,650              | 477,380             | -                   | -                  | \$ 4,499,190         |
| Municipal Manager                  | 1,125,860            | 13,600              | 7,320,700           | 713,710             | -                  | \$ 9,173,870         |
| Planning                           | 3,950,060            | 67,800              | 443,110             | -                   | 10,900             | \$ 4,471,870         |
| Police                             | 43,256,450           | 659,420             | 11,318,070          | 238,810             | 321,910            | \$ 55,794,660        |
| Project Mgmt & Engineering         | 4,780,020            | 75,200              | 791,940             | -                   | 2,550              | \$ 5,649,710         |
| Public Transportation              | 9,473,880            | 1,828,560           | 3,072,120           | 251,810             | -                  | \$ 14,626,370        |
| Purchasing                         | 1,086,020            | 10,400              | 125,320             | -                   | -                  | \$ 1,221,740         |
| Real Estate                        | 543,080              | 5,100               | 5,656,780           | -                   | 3,000              | \$ 6,207,960         |
| Traffic                            | 4,639,670            | 267,850             | 91,080              | -                   | 20,500             | \$ 5,019,100         |
| Cost Savings Initiative            |                      |                     | (6,427,650)         |                     |                    | \$ (6,427,650)       |
| <b>TOTAL GENERAL GOVERNMENT</b>    | <b>\$168,712,119</b> | <b>\$10,111,303</b> | <b>\$83,179,624</b> | <b>\$40,015,750</b> | <b>\$1,507,164</b> | <b>\$303,525,960</b> |
| Police/Fire Retirement             | 338,010              | 5,000               | 627,020             | -                   | 5,980              | \$ 976,010           |

\* Effective in 2004 the former Cultural and Recreational Services has been absorbed into the new Economic and Community Development Department.

\*\* On December 16, 2003 via AR 2003-385 the Assembly revised the 2004 budget to increase the approved budgets for each of the Limited Road Service Areas, including Chugiak, Birchwood, Eagle River Rural Roads Service Area, to that budget level commensurate with its voter-approved mill rate. This increase totaling \$1.8 million is included in the Maintenance and Operations Department approved budget numbers.

## 2004 Approved General Government Operating Budget

### APPENDIX B FUNCTION COST COMPARISON BY FUND

| Fund  | Title                                 | 2003 Revised<br>Budget | 2004 Approved<br>Budget * |
|-------|---------------------------------------|------------------------|---------------------------|
| 101   | Areawide General Fund                 | \$ 88,316,120          | \$ 86,195,400             |
| 102   | City Service Area                     | 67,070                 | 95,230                    |
| 104   | Chugiak Fire Service Area             | 654,390                | 700,890                   |
| 105   | Glen Alps Service Area                | 150,770                | 120,120                   |
| 106   | Girdwood Valley Service Area          | 951,110                | 974,430                   |
| 108   | SA35 Former Borough Roads/Drainage    | 1,710                  | 0                         |
| 111   | Birchtree/Elmore LRSA                 | 132,860                | 178,390 *                 |
| 112   | Section 6/Campbell Airstrip LRSA      | 42,860                 | 65,770 *                  |
| 113   | Valli Vue Estates LRSA                | 83,840                 | 92,810 *                  |
| 114   | Skyranch Estates LRSA                 | 17,430                 | 27,140 *                  |
| 115   | Upper Grover LRSA                     | 5,060                  | 9,840 *                   |
| 116   | Ravenwoods/Bubbling Brook LRSA        | 11,970                 | 14,390 *                  |
| 117   | Mt. Park Estates LRSA                 | 19,710                 | 24,840 *                  |
| 118   | Mt. Park/Robin Hill LRSA              | 64,260                 | 90,990 *                  |
| 119   | Chugiak, Birchwood, ER Rural Road SA  | 3,873,820              | 4,585,500 *               |
| 121   | Eaglewood Contributing RSA            | 37,270                 | 44,770 *                  |
| 122   | Gateway Contributing RSA              | 520                    | 740 *                     |
| 123   | Lakehill LRSA                         | 23,530                 | 34,050 *                  |
| 124   | Totem LRSA                            | 13,510                 | 21,650 *                  |
| 125   | Paradise Valley                       | 0                      | 4,830 *                   |
| 129   | Eagle River Streetlight SA            | 252,870                | 235,250                   |
| 131   | Anchorage Fire SA                     | 35,490,540             | 39,841,150                |
| 141   | Anchorage Roads and Drainage SA       | 52,644,260             | 55,067,870                |
| 142   | Talus West LRSA                       | 53,420                 | 57,630 *                  |
| 143   | Upper O'Malley LRSA                   | 328,140                | 427,980 *                 |
| 144   | Bear Valley LRSA                      | 20,580                 | 28,200 *                  |
| 145   | Rabbit Creek Vu/Hts LRSA              | 22,870                 | 36,250 *                  |
| 146   | Villages Scenic Parkway LRSA          | 8,000                  | 8,580 *                   |
| 147   | Sequoia Estates LRSA                  | 8,730                  | 18,210 *                  |
| 148   | Rockhill LRSA                         | 13,060                 | 30,410 *                  |
| 149   | South Goldenview Area LRSA            | 126,810                | 133,780 *                 |
| 151   | Anchorage Metropolitan Police SA      | 56,497,700             | 65,010,090                |
| 161   | Anchorage Parks & Recreation SA       | 14,443,060             | 15,429,140                |
| 162   | Eagle River-Chugiak Parks & Rec       | 1,842,320              | 2,012,780                 |
| 181   | Anchorage Building Safety SA          | 6,043,780              | 6,766,640                 |
| 191   | Public Finance and Investments        | 0                      | 496,700                   |
| 221   | Heritage Land Bank                    | 748,280                | 989,630                   |
| 313   | Police/Fire Retiree Medical Liability | 1,551,420              | 1,800,210                 |
| 601   | Equipment Maintenance IGS             | 1,100,320              | 90,060                    |
| 602   | Self Insurance                        | 2,040,930              | 190,820                   |
| 607   | Information Technology ISF            | 1,930                  | (3,110)                   |
| Total |                                       | <u>\$ 267,706,830</u>  | <u>\$ 281,950,050</u>     |

\* In December 2003 the Assembly revised the 2004 Operating Budget to increase the fund-level budgets for each of the Limited Road Service Areas, including Chugiak, Birchwood, Eagle River Rural Roads Service Area, to a level commensurate with their respective voter-approved maximum mill rate. The 2004 values listed here reflect those increases.

## 2004 Approved General Government Operating Budget

### APPENDIX C MILL LEVY COMPARISONS BY FUND

| <b>Fund</b> | <b>Service Area</b>                      | <b>2003<br/>Actual</b> | <b>2004<br/>Preliminary</b> | <b>2004 Preliminary<br/>Over (Under) 2003<br/>Actual</b> |
|-------------|--|------------------------|-----------------------------|--|
| <b>101</b>  | <b>Areawide General</b>                  | <b>1.50</b>            | <b>1.14</b>                 | <b>(0.36)</b>  |
| 102         | City Service Area                        | 0.00                   | 0.02                        | 0.02   |
| 104         | Chugiak Fire SA                          | 0.88                   | 0.99                        | 0.11   |
| 105         | Glen Alps SA                             | 2.25                   | 1.66                        | (0.59)   |
| 106         | Girdwood Valley SA                       | 3.39                   | 3.32                        | (0.07)   |
| 108         | Service Area 35 Debt                     | 0.00                   | 0.00                        | 0.00   |
| 111         | Birchtree/Elmore LRSA                    | 1.19                   | 1.50                        | 0.31   |
| 112         | Section 6/Campbell Airstrip LRSA         | 0.67                   | 1.00                        | 0.33   |
| 113         | Valli Vue Estates LRSA                   | 1.40                   | 1.40                        | 0.00   |
| 114         | Skyranch Estates LRSA                    | 0.90                   | 1.30                        | 0.40   |
| 115         | Upper Grover LRSA                        | 0.54                   | 1.00                        | 0.46   |
| 116         | Raven Woods/Bubbling Brook LRSA          | 1.31                   | 1.50                        | 0.19   |
| 117         | Mt. Park Estates LRSA                    | 0.85                   | 1.00                        | 0.15   |
| 118         | Mt. Park/Robin Hill LRSA                 | 0.98                   | 1.30                        | 0.32   |
| 119         | Chugiak, Birchwood, ER Rural Road SA     | 1.87                   | 2.10                        | 0.23   |
| 121         | Eaglewood Contributing LRSA              | 0.20                   | 0.22                        | 0.02   |
| 122         | Gateway Contributing LRSA                | 0.13                   | 0.17                        | 0.04   |
| 123         | Lakehill LRSA                            | 1.12                   | 1.50                        | 0.38   |
| 124         | Totem LRSA                               | 1.00                   | 1.50                        | 0.50   |
| 125         | Paradise Valley South                    | 0.00                   | TBD                         | TBD  |
| 129         | Eagle River Street Light SA              | 0.49                   | 0.43                        | (0.06)   |
| <b>131</b>  | <b>Anchorage Fire SA</b>                 | <b>1.64</b>            | <b>1.91</b>                 | <b>0.27</b>  |
| <b>141</b>  | <b>Anchorage Roads &amp; Drainage SA</b> | <b>3.10</b>            | <b>3.04</b>                 | <b>(0.06)</b>  |
| 142         | Talus West LRSA                          | 1.30                   | 1.30                        | 0.00   |
| 143         | Upper O'Malley LRSA                      | 1.66                   | 2.00                        | 0.34   |
| 144         | Bear Valley LRSA                         | 1.15                   | 1.50                        | 0.35   |
| 145         | Rabbit Creek View & Heights LRSA         | 1.51                   | 2.50                        | 0.99   |
| 146         | Villages Scenic Parkway LRSA             | 1.00                   | 1.00                        | 0.00   |
| 147         | Sequoia Estates LRSA                     | 0.76                   | 1.50                        | 0.74   |
| 148         | Rockhill LRSA                            | 0.66                   | 1.50                        | 0.84   |
| 149         | South Goldenview Area LRSA               | 1.00                   | 1.00                        | 0.00   |
| <b>151</b>  | <b>Anchorage Metropolitan Police SA</b>  | <b>2.25</b>            | <b>2.55</b>                 | <b>0.30</b>  |
| <b>161</b>  | <b>Anchorage Parks &amp; Rec SA</b>      | <b>0.74</b>            | <b>0.71</b>                 | <b>(0.03)</b>  |
| 162         | Eagle River-Chugiak Park & Rec SA        | 0.69                   | 0.71                        | 0.02   |
| 181         | Anchorage Building Safety SA             | 0.01                   | 0.00                        | (0.01)   |

NOTE: The 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 mill rates will be approved by the Assembly.

## 2004 Approved General Government Operating Budget

### APPENDIX D MILL LEVY COMPARISONS BY TAXING DISTRICT (excluding Anchorage School District)

| Taxing District                    | Taxing Location  | 2003 Actual | 2004 Preliminary | 2004 Preliminary Over (Under) 2003 Actual |
|------------------------------------|--|-------------|------------------|---|
| 1                                  | Anchorage Former City  | 9.24        | 9.37             | 0.13                                      |
| * 2,7,19-21, 28,31-41, 44,45,52-54 | Upper Hillside   | 6.14        | 6.31             | 0.17                                      |
| 3, 14                              | Spenard/Muldoon/<br>Sand Lake/Oceanview  | 9.24        | 9.35             | 0.11                                      |
| 4                                  | Girdwood   | 4.89        | 4.46             | ( 0.43)                                   |
| 5                                  | Glen Alps  | 6.00        | 5.35             | ( 0.65)                                   |
| * 9, 23, 43                        | Stuckagain Heights/Basher/Rabbit<br>Crk/Bear Valley                              | 5.39        | 5.60             | 0.21                                      |
| * 10, 50                           | Chugiak, Birchwood, Eagle River<br>Rural Road Service Area                       | 7.95        | 8.41             | 0.46                                      |
| 18                                 | Lower Hillside   | 9.24        | 9.35             | 0.11                                      |
| * 22, 51                           | Chugiak  | 7.19        | 7.49             | 0.30                                      |
| 30                                 | Eagle River Valley   | 6.31        | 6.50             | 0.19                                      |
| 42                                 | Potter Heights   | 6.85        | 6.73             | ( 0.12)                                   |
| 46                                 | Eaglewood Contributing RSA   | 6.28        | 6.53             | 0.25                                      |
| 47                                 | Gateway Contributing RSA   | 4.57        | 4.57             | 0.00                                      |
| 15                                 | Other Outside Bowl without Police  | 1.50        | 1.14             | ( 0.36)                                   |
| * 16, 55, 56                       | S. Goldenview w/o Fire/Other<br>Outside Bowl with Police/Bear Valley<br>w/o Fire | 3.75        | 3.69             | ( 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 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 rates will be approved by the Assembly.

## 2004 Approved General Government Operating Budget

### APPENDIX E 1995-2004 MILL LEVY TRENDS (Excluding Anchorage School District Mill Levy)

| Taxing District                    | Service Area  | 1995  | 1996  | 1997  | 1998  | 1999  | 2000 | 2001 | 2002 | 2003 | 2004 |
|------------------------------------|---|-------|-------|-------|-------|-------|------|------|------|------|------|
| 1                                  | Anchorage Former City   | 11.14 | 11.49 | 11.02 | 10.76 | 10.39 | 9.68 | 9.83 | 9.36 | 9.24 | 9.37 |
| 2, 19-21,28, 31,33-41,44, 45,52-54 | Upper Hillside *  | 4.45  | 4.74  | 7.50  | 7.19  | 7.09  | 6.63 | 6.19 | 6.37 | 6.14 | 6.31 |
| 3                                  | Spenard/Muldoon/<br>Sand Lake/Oceanview                         | 11.15 | 11.51 | 10.97 | 10.72 | 10.37 | 9.66 | 9.80 | 9.34 | 9.24 | 9.35 |
| 4                                  | Girdwood  | 4.05  | 4.44  | 5.13  | 5.12  | 5.28  | 5.04 | 4.59 | 4.81 | 4.89 | 4.46 |
| 5                                  | Glen Alps   | 5.49  | 5.12  | 7.83  | 7.77  | 7.59  | 6.96 | 6.40 | 6.42 | 6.00 | 5.35 |
| 9                                  | Stuckagain Heights/Basher *                                     | 7.14  | 7.37  | 6.71  | 6.33  | 6.26  | 5.88 | 5.46 | 5.63 | 5.39 | 5.60 |
| 10, 50                             | Chugiak, Birchwood,<br>Eagle River Rural<br>Road Service Area * | 9.74  | 10.01 | 9.35  | 8.97  | 8.89  | 8.51 | 8.26 | 8.42 | 7.95 | 8.41 |
| 14                                 | Tradewind Dr./Ebbtide<br>Circle area                            | 7.86  | 8.11  | 10.97 | 10.72 | 10.37 | 9.66 | 9.80 | 9.34 | 9.24 | 9.35 |
| 18                                 | Lower Hillside  | 11.14 | 11.49 | 10.94 | 10.71 | 10.37 | 9.66 | 9.80 | 9.34 | 9.24 | 9.35 |
| 22, 51                             | Chugiak *   | 9.13  | 9.06  | 8.70  | 8.41  | 8.30  | 7.90 | 7.44 | 7.73 | 7.19 | 7.49 |
| 30                                 | Eagle River Valley  | 8.13  | 8.06  | 7.70  | 7.41  | 7.30  | 6.90 | 6.44 | 6.74 | 6.31 | 6.50 |
| 32                                 | S.E. Midtown  | 7.74  | 8.14  | 7.50  | 7.19  | 7.09  | 6.63 | 6.19 | 6.37 | 6.14 | 6.31 |
| 42                                 | Potter Heights  | 5.64  | 5.37  | 8.50  | 8.29  | 7.95  | 7.30 | 7.25 | 6.92 | 6.85 | 6.73 |
| 46                                 | Eaglewood Contributing<br>RSA                                   | 7.86  | 8.13  | 7.47  | 7.09  | 7.01  | 6.63 | 6.38 | 6.54 | 6.28 | 6.53 |
| 47                                 | Gateway Contributing<br>RSA                                     | 6.19  | 6.12  | 5.77  | 5.48  | 5.36  | 4.97 | 4.51 | 4.80 | 4.57 | 4.57 |
| 55                                 | S. Goldenview w/o Fire *  | 2.24  | 2.02  | 5.06  | 4.77  | 4.67  | 4.27 | 3.64 | 3.95 | 3.75 | 3.69 |
| 15                                 | Other Outside Bowl w/o<br>Police                                | 2.24  | 2.02  | 2.09  | 2.07  | 2.11  | 1.64 | 1.24 | 1.56 | 1.50 | 1.14 |
| 16                                 | Other Outside Bowl with<br>Police *                             |       |       | 5.06  | 4.77  | 4.67  | 4.27 | 3.64 | 3.95 | 3.75 | 3.69 |
| 23, 43                             | Rabbit Crk/Bear Valley *  | 2.24  | 2.02  | 5.06  | 4.77  | 4.67  | 4.27 | 5.46 | 5.63 | 5.39 | 5.60 |
| 56                                 | Bear Valley w/o Fire  |       |       |       |       |       |      |      | 3.95 | 3.75 | 3.69 |

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

NOTE: The 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 mill rates will be approved by the Assembly.

## 2004 Approved General Government Operating Budget

### APPENDIX F 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 <sup>1</sup> | Areawide <sup>2</sup> | Fire   | Roads  | Police | Parks & Rec | Building Safety | Road <sup>3</sup> Debt Serv. | Total    |
|---|--|------------------------------|-----------------------|--------|--------|--------|-------------|-----------------|------------------------------|----------|
| 1   | Anchorage Former City  | \$ 737                       | \$ 114                | \$ 191 | \$ 304 | \$ 255 | \$ 71       | \$ 0            | \$ 2                         | \$ 1,674 |
| 2, 19-21<br>28, 31-41,<br>44-45,<br>52-54 | Upper Hillside/<br>S.E. Midtown*   | 737                          | 114                   | 191    |        | 255    | 71          | 0               |                              | 1,368    |
| 3, 14                                     | Spenard / Muldoon /<br>Sand Lake / Ocean-<br>view areas                              | 737                          | 114                   | 191    | 304    | 255    | 71          | 0               |                              | 1,672    |
| 4   | Girdwood   | 737                          | 114                   | 169    | 112    |        | 51          |                 |                              | 1,183    |
| 5   | Glen Alps  | 737                          | 114                   |        | 166    | 255    |             |                 |                              | 1,272    |
| 9, 23, 43                                 | Stuckagain<br>Heights/Basher/Rabbit<br>Crk/Bear Valley*                              | 737                          | 114                   | 191    |        | 255    |             |                 |                              | 1,297    |
| 10, 50                                    | Chugiak, Birchwood<br>ER Rural Road SA*  | 737                          | 114                   | 191    | 210    | 255    | 71          |                 |                              | 1,578    |
| 18  | Lower Hillside   | 737                          | 114                   | 191    | 304    | 255    | 71          | 0               |                              | 1,672    |
| 22, 51                                    | Chugiak*   | 737                          | 114                   | 99     | 210    | 255    | 71          |                 |                              | 1,486    |
| 30  | Eagle River Valley   | 737                          | 114                   |        | 210    | 255    | 71          |                 |                              | 1,387    |
| 42  | Potter Heights   | 737                          | 114                   |        | 304    | 255    |             |                 |                              | 1,410    |
| 46  | Eaglewood<br>Contributing RSA  | 737                          | 114                   | 191    | 22     | 255    | 71          |                 |                              | 1,390    |
| 47  | Gateway<br>Contributing RSA  | 737                          | 114                   |        | 17     | 255    | 71          |                 |                              | 1,194    |
| 15  | Other Outside Bowl<br>without Police   | 737                          | 114                   |        |        |        |             |                 |                              | 851      |
| 16, 55, 56                                | S. Goldenview w/o<br>Fire/Other Outside<br>Bowl with Police/<br>Bear Valley w/o Fire | 737                          | 114                   |        |        | 255    |             |                 |                              | 1,106    |

<sup>1</sup> Based on same mill rate as for 2003

<sup>2</sup> 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.

<sup>3</sup> 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 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 mill rates will be approved by the Assembly.

## 2004 Approved General Government Operating Budget

### APPENDIX G

#### APPLIED FUND BALANCE COMPARISON BY FUND

| Fund   | 2003 Revised<br>Budget | 2004<br>Approved<br>Budget | Increase/<br>(Decrease) |
|--|------------------------|----------------------------|-------------------------|
| 101 - Areawide                                       | \$ 819,610             |                            | \$ (819,610)            |
| 131 - Anchorage Fire                                 | (265,720)              |                            | 265,720                 |
| 141 - Anchorage Roads & Drainage                     | 392,700                |                            | (392,700)               |
| 151 - Police   | 900,000                |                            | (900,000)               |
| 161 - Anchorage Parks & Recreation                   |                        |                            | 0                       |
| Subtotal, 5 major funds                              | \$ 1,846,590           | \$ 0                       | \$ (1,846,590)          |
| 102 - City Service Area                              | \$ 15,850              |                            | \$ (15,850)             |
| 104 - Chugiak Fire Service Area                      | 48,150                 |                            | (48,150)                |
| 108 - SA 35 Non-Assess Debt SA                       | 380                    |                            | (380)                   |
| 129 - Eagle River Street Lights SA                   | 8,000                  |                            | (8,000)                 |
| 162 - Eagle River - Chugiak<br>Parks & Recreation SA | 64,200                 |                            | (64,200)                |
| 181 - Building Safety                                |                        |                            | 0                       |
| 601 - Equipment Maintenance                          | 841,130                |                            | (841,130)               |
| Subtotal, other funds                                | \$ 977,710             | \$ 0                       | \$ (977,710)            |
| Total  | <u>\$ 2,824,300</u>    | <u>\$ 0</u>                | <u>\$ (2,824,300)</u>   |

## 2004 Approved General Government Operating Budget

### APPENDIX H 2004 PERSONNEL BENEFIT RATES

|   | <u>Police</u> | <u>Fire</u> | <u>Other</u> |
|---|---------------|-------------|--------------|
| MOA 401 K Contribution                  | 2.00%         |             |              |
| Retirement                              | 7.98%         | 7.98%       | 7.50%        |
| Social Security                         | 2.93%         | 2.05%       | 7.20%        |
| Medical/Dental/Life Ins. (see below)    | Flat Rate     | Flat Rate   | Flat Rate    |
| Accrued Leave                           | 10.00%        | 10.00%      | 8.00%        |
| Unemployment Compensation               | 0.30%         | 0.30%       | 0.30%        |
| Rate Used in Developing the 2004 Budget | 23.21%        | 20.33%      | 23.00%       |

#### Medical/Dental/Life Insurance:

| <u>Employee Group</u> | <u>Budget Cost</u><br>(rounded) | <u>Pay Period\</u><br><u>Monthly Cost</u><br>(rounded) |
|-----------------------|---------------------------------|--|
| Police                | \$11,160                        | \$930  |
| Fire                  | \$10,660                        | \$890  |
| AMEA                  | \$11,290                        | \$940  |
| IBEW                  | \$11,340                        | \$945  |
| Local 71 (Laborers)   | \$9,300                         | \$775  |
| Flex Plan, Teamsters  | \$10,320                        | \$860  |
| Flex Plan, Machinists | \$10,030                        | \$840  |
| Flex Plan, Plumbers   | \$10,030                        | \$840  |
| Flex Plan, Carpenters | \$10,030                        | \$840  |
| Operating Engineers   | \$7,200                         | \$600  |
| Non-represented*      | \$9,620                         | \$370  |

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



## 2004 Approved General Government Operating Budget

### APPENDIX I Overtime Comparison by Department

| Department                         | 2003                       |                        | 2004                               |
|------------------------------------|----------------------------|------------------------|------------------------------------|
|                                    | Revised<br>Budget          | Expended<br>at 8/31/03 | Approved<br>Budget                 |
| Assembly                           | \$ 7,870                   | \$ 4,206               | \$ 9,000                           |
| Chief Fiscal Officer               | incl with Finance in 2003  |                        | -                                  |
| Cultural & Rec Svcs                | 89,470                     | 109,323                | see Econ & Comm<br>Develop in 2004 |
| Development Svcs                   | 127,000                    | 110,345                | 135,200                            |
| Economic & Community Development   | see C&RS in 2003           |                        | 95,695                             |
| Employee Relations                 | 1,750                      | 8,564                  | 1,750                              |
| Equal Rights Comm                  | -                          | 1,142                  | -                                  |
| Finance                            | -                          | 107,715                | 60,000                             |
| Fire                               | 1,800,980                  | 1,719,801              | 1,214,300                          |
| Health & Human Svcs                | 9,660                      | 36,813                 | 9,660                              |
| Information Technology             | 28,470                     | 10,740                 | 28,470                             |
| Internal Audit                     | -                          | -                      | -                                  |
| Maintenance & Operations           | 556,220                    | 287,156                | 457,720                            |
| Mayor                              | -                          | 536                    | -                                  |
| Municipal Attorney                 | -                          | 8,421                  | -                                  |
| Municipal Manager                  | 6,990                      | 236                    | -                                  |
| Office of Management and Budget    | incl with Muni Mgr in 2003 |                        | 6,990                              |
| Plan, Develop & PW                 | 19,230                     | 18,761                 | -                                  |
| Planning                           | 71,900                     | 34,719                 | 85,180                             |
| Police                             | 1,987,740                  | 2,409,984              | 2,161,540                          |
| Project Mgmt & Eng                 | 146,150                    | 107,472                | 146,150                            |
| Public Transportation              | 298,380                    | 306,260                | 330,890                            |
| Purchasing                         | -                          | -                      | -                                  |
| Real Estate                        | -                          | -                      | -                                  |
| Traffic                            | 80,400                     | 94,877                 | 95,900                             |
| Overtime Total, General Government | \$ 5,232,210               | \$ 5,377,071           | \$ 4,838,445                       |
| Police & Fire Retirement System    | \$ 10,000                  | \$ 485                 | \$ 7,010                           |

## 2004 Approved General Government Operating Budget

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

|   | Outstanding<br>01-01-04 | Principal<br>Payment | Outstanding<br>12/31/04 | Interest<br>Payments | Service<br>Payment<br>in 2004<br>(Principal and<br>Interest) |
|---|-------------------------|----------------------|-------------------------|----------------------|--|
| Girdwood Fire                               | \$ 250,000              | \$ 10,000            | \$ 240,000              | \$ 13,020            | \$ 23,020  |
| Anchorage Fire                              | 30,035,000              | 1,086,880            | 28,948,120              | 1,499,220            | 2,586,100  |
| Emergency Medical Services                  | 2,670,000               | 80,000               | 2,590,000               | 109,740              | 189,740  |
| Roads & Drainage                            | 250,245,000             | 17,036,820           | 233,208,180             | 13,893,560           | 30,930,380   |
| Anchorage Police                            | 2,010,000               | 125,000              | 1,885,000               | 113,430              | 238,430  |
| Anchorage Parks & Recreation                | 24,325,000              | 1,057,740            | 23,267,260              | 1,362,580            | 2,420,320  |
| Areawide Small Boat Harbor, C&RS            | 690,000                 | 135,000              | 555,000                 | 37,000               | 172,000  |
| Chugiak/Eagle River Parks & Rec.            | 4,230,000               | 187,590              | 4,042,410               | 226,730              | 414,320  |
| Water Quality, Health & Human Services      | 4,770,000               | 1,300,000            | 3,470,000               | 251,390              | 1,551,390  |
| Anchorage Senior Center, Health & Human Svc | 485,000                 | 15,000               | 470,000                 | 23,440               | 38,440   |
| Emergency Operations Center                 | 2,625,000               | 153,670              | 2,471,330               | 235,610              | 389,280  |
| Areawide Communications & Emerg Ops Ctr     | 4,595,000               | 130,000              | 4,465,000               | 193,850              | 323,850  |
| Public Transportation                       | 2,320,000               | 108,470              | 2,211,530               | 143,060              | 251,530  |
| Anchorage Memorial Cemetery                 | 2,920,000               | 100,000              | 2,820,000               | 141,800              | 241,800  |
| <b>TOTAL</b>                                | <b>\$ 332,170,000</b>   | <b>\$ 21,526,170</b> | <b>\$ 310,643,830</b>   | <b>\$ 18,244,430</b> | <b>\$ 39,770,600</b>   |

Debt Service Reconciliation:

|                                     |               |
|-------------------------------------|---------------|
| Funded Debt Service from Appendix A | \$ 40,015,750 |
| Less Non-bond Long-term Debt:       |               |
| Fiscal Agency Fees                  | 24,840        |
| PBX - IT                            | 0             |
| Fire Apparatus Lease / Purchase     | 220,310       |
|                                     | (245,150)     |
| Total This Schedule (rounded)       | \$ 39,770,600 |

## 2004 Approved General Government Operating Budget

### APPENDIX K TAX LIMIT CALCULATION PRELIMINARY with LRSAs, CBERRRSA & MUSA/MESA Outside CAF

|  | Orig Calc             | Calc w/ LRSAs,<br>CBERRRSA &<br>MUSA/MESA out |
|--|-----------------------|---|
| <b>2003 TAXES</b>                            |                       |   |
| Real/Personal/MUSA/MESA                      | \$ 171,334,820        | \$ 171,334,820                                |
| Payment in Lieu of Taxes (State/Federal)     | 613,540               | 613,540                                       |
| Auto Taxes                                   | 5,285,160             | 5,285,160                                     |
| Tobacco Tax                                  | 5,300,000             | 5,300,000                                     |
| Aircraft Tax                                 | 195,000               | 195,000                                       |
| Motor Vehicles Rental Tax                    | 4,450,000             | 4,450,000                                     |
| <b>2003 Total Taxes</b>                      | <b>\$ 187,178,520</b> | <b>\$ 187,178,520</b>                         |
| Less Taxes to Pay Judgments                  | 0                     | 0   |
| Less Taxes to Pay Debt Service               | 37,422,220            | 37,422,220                                    |
|  | <b>\$ 149,756,300</b> | <b>\$ 149,756,300</b>                         |
| <b>ADJUSTMENT FACTORS</b>                    |                       |   |
| Population 5 Year Average                    | 1.10%                 |   |
| Change in Consumer Price Index               | 2.29%                 |   |
| Total  | 3.39%                 |   |
|  | <b>5,076,740</b>      | <b>5,076,740</b>                              |
| <b>Base Taxes Allowed</b>                    | <b>\$ 154,833,040</b> | <b>\$ 154,833,040</b>                         |
| <b>PLUS EXCLUSIONS:</b>                      |                       |   |
| (1) Tax on New Construction                  | 6,079,860             | 6,079,860                                     |
| (2) Tax to Pay 2004 Debt Service             | 39,770,600            | 39,770,600                                    |
| Voter-Approved New/Expanded Services         | 0                     | 0   |
| Voter-Approved Special Taxes                 | 0                     | 0   |
| (3) Voter-Approved New O&M Costs             | 2,090,640             | 2,090,640                                     |
| Judgments                                    | 0                     | 0   |
| <b>TAX LIMITATION</b>                        | <b>\$ 202,774,140</b> | <b>\$ 202,774,140</b>                         |
| <b>LESS:</b>                                 |                       |   |
| Payment in Lieu of Taxes (State/Federal)     | (609,540)             | (609,540)                                     |
| Automobile Tax                               | (5,285,160)           | (5,285,160)                                   |
| Tobacco Tax                                  | (4,900,000)           | (4,900,000)                                   |
| Aircraft Tax                                 | (195,000)             | (195,000)                                     |
| Motor Vehicle Rental Tax                     | (4,200,000)           | (4,200,000)                                   |
| LRSA Adjustment (Outside Tax Cap)            | 0                     | (865,360)                                     |
| CBERRRSA Adjustment (Outside Tax Cap)        | 0                     | (3,142,170)                                   |
| MUSA/MESA Adjustment (Outside Tax Cap)       | 0                     | (3,063,210)                                   |
| 1.25 MUSA/MESA Adjustment (Outside Tax Cap)  | 0                     | (291,100)                                     |
| <b>2004 MOA MAXIMUM PROPERTY TAX ALLOWED</b> | <b>\$ 187,584,440</b> | <b>\$ 180,222,600</b>                         |
| <b>2004 APPROVED BUDGET PROPERTY TAXES</b>   | <b>\$ 187,584,440</b> | <b>\$ 180,222,600</b>                         |
| <b>PROPERTY TAXES UNDER/(OVER) CAP</b>       | <b>\$ 0</b>           | <b>\$ 0</b>                                   |

**Notes:**

- (1) Based on Property Appraisal estimate of \$694,840,889 value for new construction at 2003's 8.75 average mill rate. The \$694,840,889 uses projected 2004 new construction MESA/MUSA of \$25,785,344 and projected 2004 New Construction of \$669,055,545.
- (2) 2004 debt service estimates
- (3) a) New fire station's O&M-\$1,702,540 (approved by voters in April 2002 election): remainder of full year operations for the Tudor-Baxter Fire Station (#14) and approximately 82% of full year costs for the Southport Fire Station (#15)  
b) Expanded E-911 - \$388,100

**2004 Approved General Government Operating Budget**

**APPENDIX L**

**WAGE FREEZE PROPOSAL BY BARGAINING GROUP**

The Mayor's Proposed 2004 budget is presented with the proposal that wage rates for Municipal employees be frozen at the 2003 rate. This list shows the magnitude of the savings to be achieved within general government from both salaries and related variable benefits within each bargaining unit group.

| Bargaining Group                       | 2004 Savings from<br>Wage Freeze |
|--|----------------------------------|
| AMEA                                   | \$450,030                        |
| Carpenters & Joiners                   | 28,310                           |
| Fire                                   | 550,570                          |
| IBEW                                   | 68,410                           |
| Laborers                               | 29,170                           |
| Machinists                             | 76,070                           |
| Non-Represented                        | 541,280                          |
| Operating Engineers                    | 113,840                          |
| Plumbers & Pipefitters                 | 22,090                           |
| Police                                 | 660,360                          |
| Teamsters                              | 67,880                           |
| <b>Total Savings Estimated in 2004</b> | <b>\$2,608,010</b>               |

**2004 Approved General Government Operating Budget**

**APPENDIX M  
POLICE/FIRE RETIREMENT SYSTEM BUDGET INFORMATION**

|                                       |  |
|---------------------------------------|--|
| <hr/>                                 |  |
| <b>MAYOR</b>                          |  |
| <hr/>                                 |  |
|                                       |  |
| <hr/>                                 |  |
| <b>Police and Fire<br/>Retirement</b> |  |
| <hr/>                                 |  |

# 2004 Approved General Government Operating Budget

## APPENDIX M

### 2004 Resource Plan

**Department: Police/Fire Retirement**

| Division                        | <b>Financial Summary</b> |                  | <b>Personnel Summary</b> |          |          |          |               |          |          |          |
|---------------------------------|--------------------------|------------------|--------------------------|----------|----------|----------|---------------|----------|----------|----------|
|                                 | 2003 Revised             | 2004 Approved    | 2003 Revised             |          |          |          | 2004 Approved |          |          |          |
|                                 |                          |                  | FT                       | PT       | Temp     | Total    | FT            | PT       | Temp     | Total    |
| Plans Administration            | 1,018,420                | 976,010          | 3                        | 1        |          | 4        | 3             | 1        |          | 4        |
| <b>Operating Cost</b>           | <b>1,018,420</b>         | <b>976,010</b>   | <b>3</b>                 | <b>1</b> | <b>0</b> | <b>4</b> | <b>3</b>      | <b>1</b> | <b>0</b> | <b>4</b> |
| Add Debt Service                | 0                        | 0                |                          |          |          |          |               |          |          |          |
| <b>Direct Organization Cost</b> | <b>1,018,420</b>         | <b>976,010</b>   |                          |          |          |          |               |          |          |          |
| Charges From/(To) Others        | 83,250                   | 89,490           |                          |          |          |          |               |          |          |          |
| <b>Function Cost</b>            | <b>1,101,670</b>         | <b>1,065,500</b> |                          |          |          |          |               |          |          |          |
| Less Revenues                   | (1,018,420)              | (892,530) *      |                          |          |          |          |               |          |          |          |
| <b>Net Program Cost</b>         | <b>83,250</b>            | <b>172,970</b>   |                          |          |          |          |               |          |          |          |

#### 2004 Resource Costs by Category

| Division                              | Personal Services | Supplies     | Other Services ** | Capital Outlay | Total Direct Cost |
|---------------------------------------|-------------------|--------------|-------------------|----------------|-------------------|
| Plans Administration                  | 338,010           | 5,000        | 627,020           | 5,980          | 976,010           |
| <b>Operating Cost</b>                 | <b>338,010</b>    | <b>5,000</b> | <b>627,020</b>    | <b>5,980</b>   | <b>976,010</b>    |
| Less Vacancy Factor                   |                   |              |                   |                | 0                 |
| Add Debt Service                      |                   |              |                   |                | 0                 |
| <b>Total Direct Organization Cost</b> | <b>338,010</b>    | <b>5,000</b> | <b>627,020</b>    | <b>5,980</b>   | <b>976,010</b>    |

\* Appropriation of actuarial recommendation of \$3,818,000 Municipal contribution is incorporated in this figure.

\*\* Travel budgeted by this department within the Other Services category is \$57,990

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M U N I C I P A L I T Y O F A N C H O R A G E  
2004 DEPARTMENT RANKING

PAGE 1

DEPT: 11 -POLICE/FIRE RETIREMENT  
DEPT BUDGET UNIT/  
RANK PROGRAM

SL SVC  
CODE LVL

1 1710-P/FRS ADMINISTRATION  
0868-APFRS Staffing  
SOURCE OF FUNDS, THIS SVC LEVEL:

1 To provide a basic level of staffing to  
OF administer Police & Fire Retirement  
1 benefits. The actual staff costs flow  
through directly to each of the plans.

PROGRAM REVENUES 0

| PERSONNEL |    |   | PERSONAL |          | OTHER    | DEBT    | CAPITAL |       |
|-----------|----|---|----------|----------|----------|---------|---------|-------|
| FT        | PT | T | SERVICE  | SUPPLIES | SERVICES | SERVICE | OUTLAY  | TOTAL |
| 0         | 0  | 0 | 0        | 0        | 0        | 0       | 0       | 0     |

2 1721-PLAN I  
0881-Plan I Police & Fire Reti  
SOURCE OF FUNDS, THIS SVC LEVEL:

1 1 Administer the Police and Fire Retire-  
OF ment System for the benefit of members  
1 of Plan I by prudently managing and  
investing Plan assets. Provide retire-  
ment benefits for current and future  
retirees under Plan I in accordance with  
the provisions of Anchorage Municipal  
Code 3.85. Contributions from members  
and the Municipality will be made to  
the Plan in 2004.

PROGRAM REVENUES 50,720

| PERSONNEL |    |   | PERSONAL |          | OTHER    | DEBT    | CAPITAL |         |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT        | PT | T | SERVICE  | SUPPLIES | SERVICES | SERVICE | OUTLAY  | TOTAL   |
| 1         | 0  | 0 | 95,860   | 1,420    | 174,430  | 3,400   | 1,700   | 276,810 |

3 1722-PLAN II  
0869-Plan II Police & Fire Ret  
SOURCE OF FUNDS, THIS SVC LEVEL:

1 1 Administer the Police and Fire Retire-  
OF ment System for the benefit of members  
1 of Plan II by prudently managing and  
investing Plan assets. Provide retire-  
ment benefits for current and future  
retirees under Plan II in accordance  
with provisions of Anchorage Municipal  
Code 3.85. Contributions from members  
and the Municipality will be made to  
the Plan in 2004.

PROGRAM REVENUES 123,640

| PERSONNEL |    |   | PERSONAL |          | OTHER    | DEBT    | CAPITAL |         |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT        | PT | T | SERVICE  | SUPPLIES | SERVICES | SERVICE | OUTLAY  | TOTAL   |
| 1         | 0  | 0 | 63,580   | 940      | 115,680  | 2,260   | 1,120   | 183,580 |

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M U N I C I P A L I T Y O F A N C H O R A G E  
2004 DEPARTMENT RANKING

PAGE 2

DEPT: 11 -POLICE/FIRE RETIREMENT

| DEPT | BUDGET UNIT/<br>PROGRAM | SL<br>CODE | SVC<br>LVL |
|------|-------------------------|------------|------------|
|------|-------------------------|------------|------------|

|   |                                  |         |   |   |
|---|----------------------------------|---------|---|---|
| 4 | 1723-PLAN III                    | 1       | 1 | Administer the Police and Fire Retirement System for the benefit of members of Plan III by prudently managing and investing Plan assets. Provide retirement benefits for current and future retirees under Plan III in accordance with provisions of Anchorage Municipal Code 3.85. Contributions from members and the Municipality will be made to the Plan in 2004. |
|   | 0870-Plan III APFRS Police & F   |         | 1 |   |
|   | SOURCE OF FUNDS, THIS SVC LEVEL: |         |   |   |
|   | PROGRAM REVENUES                 | 718,170 |   |   |

| PERSONNEL |    |   | PERSONAL |          | OTHER    | DEBT    | CAPITAL |         |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT        | PT | T | SERVICE  | SUPPLIES | SERVICES | SERVICE | OUTLAY  | TOTAL   |
| 1         | 1  | 0 | 178,570  | 2,640    | 324,910  | 6,340   | 3,160   | 515,620 |

-----  
SUBTOTAL OF FUNDED SERVICE LEVELS, POLICE/FIRE RETIREMENT . . . . .

| PERSONNEL |    |   | PERSONAL |          | OTHER    | DEBT    | CAPITAL |         |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT        | PT | T | SERVICE  | SUPPLIES | SERVICES | SERVICE | OUTLAY  | TOTAL   |
| 3         | 1  | 0 | 338,010  | 5,000    | 615,020  | 12,000  | 5,980   | 976,010 |

----- DEPARTMENT OF POLICE/FIRE RETIREMENT FUNDING LINE -----  
. . . . . 976,010

TOTALS FOR DEPARTMENT OF POLICE/FIRE RETIREMENT , FUNDED AND UNFUNDED . . . . .

| PERSONNEL |    |   | PERSONAL |          | OTHER    | DEBT    | CAPITAL |         |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT        | PT | T | SERVICE  | SUPPLIES | SERVICES | SERVICE | OUTLAY  | TOTAL   |
| 3         | 1  | 0 | 338,010  | 5,000    | 615,020  | 12,000  | 5,980   | 976,010 |