

2007 Updated General Government Operating Budget

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**APPENDIX A
2007 DIRECT COST BY EXPENDITURE CATEGORY**

Department	Personal Services	Supplies	Other Services *	Debt Service	Capital Outlay	Total Direct Cost
Assembly	\$ 1,770,460	\$ 13,310	\$ 954,330	\$ -	\$ -	\$ 2,738,100
Chief Fiscal Officer	234,820	3,000	461,570	-	-	\$ 699,390
Convention Center Operating Reserve	-	-	11,242,410	-	-	\$ 11,242,410
Development Services	8,679,470	99,560	919,260	-	33,710	\$ 9,732,000
Economic & Community Development	7,942,040	193,500	11,512,860	814,220	163,190	\$ 20,625,810
Employee Relations	1,933,100	29,140	2,198,860	-	-	\$ 4,161,100
Office of Equal Opportunity	290,640	1,630	6,400	-	-	\$ 298,670
Equal Rights Commission	577,950	1,350	28,890	-	5,500	\$ 613,690
Finance	9,456,450	64,830	1,191,760	-	27,940	\$ 10,740,980
Fire	47,511,750	2,050,380	10,552,880	3,917,310	341,850	\$ 64,374,170
Health & Human Svcs	6,747,010	222,610	4,689,720	481,470	41,830	\$ 12,182,640
Heritage Land Bank	647,810	5,770	6,474,860	-	800	\$ 7,129,240
Information Technology	9,420,920	175,120	7,113,680	-	7,000	\$ 16,716,720
Internal Audit	475,020	1,090	9,150	-	-	\$ 485,260
Maintenance & Operations	15,664,070	2,697,420	27,200,770	37,078,490	110,280	\$ 82,751,030
Management & Budget	998,080	4,740	160,250	-	500	\$ 1,163,570
Mayor	1,187,120	7,170	213,260	-	3,000	\$ 1,410,550
Municipal Attorney	5,385,220	29,110	1,595,500	-	-	\$ 7,009,830
Municipal Manager	1,735,280	21,720	9,418,830	751,810	-	\$ 11,927,640
Parks & Recreation, Anchorage	6,526,660	360,860	3,067,710	2,388,500	146,000	\$ 12,489,730
Planning	4,047,170	36,880	544,300	-	10,350	\$ 4,638,700
Police	60,244,360	2,309,160	12,611,900	387,610	768,870	\$ 76,321,900
Project Mgmt & Engineering	6,297,700	100,960	1,018,250	-	9,340	\$ 7,426,250
Public Transportation	12,319,630	2,993,520	3,153,170	419,220	-	\$ 18,885,540
Purchasing	1,300,610	10,060	125,320	-	-	\$ 1,435,990
Traffic	5,594,390	401,280	225,210	-	33,070	\$ 6,253,950
GENERAL GOVERNMENT TOTAL	\$ 216,987,730	\$ 11,834,170	\$ 116,691,100	\$ 46,238,630	\$ 1,703,230	\$ 393,454,860

* In this Expenditure by Category spreadsheet the Other Services Category for the Information Technology Department includes the \$ 2,890,240 of depreciation within Municipal Information Technology Internal Service Fund (Fund 607).

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**APPENDIX B-1
FUNCTION COST BY FUND**

Fund	Title	2006 Revised Budget	2007 Approved Budget	2007 Updated Budget
101	Areawide General Fund	\$ 113,067,490	\$ 116,817,890	\$ 112,386,800
102	City Service Area	88,660	89,730	89,530
104	Chugiak Fire Service Area	868,860	810,810	876,630
105	Glen Alps Service Area	217,250	216,590	364,160
106	Girdwood Valley Service Area	1,400,710	1,112,780	1,419,780
111	Birchtree/Elmore LRSA	190,990	190,640	233,200
112	Section 6/Campbell Airstrip LRSA	117,540	117,150	106,070
113	Valli Vue Estates LRSA	102,450	102,060	242,320
114	Skyranch Estates LRSA	28,590	28,280	33,180
115	Upper Grover LRSA	10,210	9,900	9,870
116	Raven Woods/Bubbling Brook LRSA	30,690	12,680	12,140
117	Mt. Park Estates LRSA	26,730	26,380	26,410
118	Mt. Park/Robin Hill LRSA	84,380	83,720	121,390
119	Chugiak, Birchwood, ER Rural Road SA	5,704,810	4,959,310	5,763,360
121	Eaglewood Contributing RSA	95,040	85,600	95,050
122	Gateway Contributing RSA	2,130	1,540	2,140
123	Lakehill LRSA	24,300	23,990	29,410
124	Totem LRSA	17,090	16,780	15,700
125	Paradise Valley South LRSA	7,990	7,680	8,020
126	SRW Homeowners LRSA	35,350	31,120	46,850
129	Eagle River Streetlight SA	243,770	234,440	260,500
131	Anchorage Fire SA	45,846,560	48,761,980	50,071,560
141	Anchorage Roads and Drainage SA	65,601,580	64,284,850	66,860,200
142	Talus West LRSA	62,470	61,810	61,140
143	Upper O'Malley LRSA	481,790	481,210	552,730
144	Bear Valley LRSA	36,860	32,030	40,540
145	Rabbit Creek View/Hts LRSA	69,590	53,260	76,020
146	Villages Scenic Parkway LRSA	9,460	9,070	9,080
147	Sequoia Estates LRSA	20,020	19,710	19,110
148	Rockhill LRSA	24,430	24,040	23,920
149	South Goldenview Area LRSA	418,130	326,910	455,610
151	Anchorage Metropolitan Police SA	75,061,230	80,267,200	82,877,640
161	Anchorage Parks & Recreation SA	16,154,560	16,435,650	17,894,820
162	Eagle River-Chugiak Parks & Rec	3,723,410	3,441,380	3,850,950
181	Anchorage Building Safety SA	8,744,380	8,478,210	8,574,050
191	Public Finance and Investments	731,280	682,870	731,060
202	Convention Center Operating Reserve	NA	NA	11,242,410
213	Police/Fire Retiree Medical Admin	610	7,020	610
221	Heritage Land Bank	1,429,370	1,067,850	1,089,860
301	PAC Surcharge Revenue Bond Fund	339,620	340,820	340,820
313	Police/Fire Retiree Medical Liability	1,931,460	1,931,460	1,931,460
601	Equipment Maintenance ISF	564,980	850,010	0
602	Self Insurance ISF	180,590	196,440	511,320
607	Information Technology ISF	930	628,390	3,450
	Total	\$ 343,798,340	\$ 353,361,240	\$ 369,360,870

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APPENDIX B-2
2007 FUND FUNCTION COST BY EXPENDITURE CATEGORY

Fund	Title	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Direct Cost	IGC's From Others	IGC's To Others	Function Cost
101	Areawide General Fund	\$ 85,272,140	\$ 5,948,700	\$ 44,064,560	\$ 2,288,890	\$ 463,620	\$ 138,037,910	\$ 55,848,880	\$ 81,499,990	\$ 112,386,800
102	City Service Area				89,530		89,530			89,530
104	Chugiak Fire Service Area		163,500	507,280	76,590	27,700	775,070	118,060	16,500	876,630
105	Glen Alps Service Area			341,000			341,000	23,160		364,160
106	Girdwood Valley Service Area	18,860	2,400	1,157,380	30,200		1,208,840	238,500	27,560	1,419,780
111	Birchtree/Elmore LRSA			213,240			213,240	19,960		233,200
112	Section 6/Campbell Airstrip LRSA			117,070			117,070	14,000	25,000	106,070
113	Valli Vue Estates LRSA			231,820			231,820	10,500		242,320
114	Skyranch Estates LRSA			29,970			29,970	3,210		33,180
115	Upper Grover LRSA			8,780			8,780	1,090		9,870
116	Raven Woods/Bubbling Brook LRSA			10,950			10,950	1,190		12,140
117	Mt. Park Estates LRSA			23,540			23,540	2,870		26,410
118	Mt. Park/Robin Hill LRSA			112,820			112,820	8,570		121,390
119	Chugiak, Birchwood, ER Rural Road SA	377,390	157,640	5,130,490		6,100	5,671,620	114,240	22,500	5,763,360
121	Eaglewood Contributing RSA			94,730			94,730	320		95,050
122	Gateway Contributing RSA			1,820			1,820	320		2,140
123	Lakehill LRSA			26,770			26,770	2,640		29,410
124	Totem LRSA			14,210			14,210	1,490		15,700
125	Paradise Valley South LRSA			6,940			6,940	1,080		8,020
126	SRW Homeowners LRSA			42,550			42,550	4,300		46,850
129	Eagle River Streetlight SA		4,920	209,360			214,280	46,220		260,500
131	Anchorage Fire SA	33,334,970	471,950	4,839,340	3,282,310	142,750	42,071,320	14,557,670	6,557,430	50,071,560
141	Anchorage Roads and Drainage SA	12,365,070	1,995,960	11,635,980	36,988,960	70,770	63,056,740	4,254,230	450,770	66,860,200
142	Talus West LRSA			54,970			54,970	6,170		61,140
143	Upper O'Malley LRSA			501,660			501,660	51,070		552,730
144	Bear Valley LRSA			36,250			36,250	4,290		40,540
145	Rabbit Creek View/Hts LRSA			67,140			67,140	8,880		76,020
146	Villages Scenic Parkway LRSA			8,110			8,110	970		9,080
147	Sequoia Estates LRSA			17,430			17,430	1,680		19,110
148	Rockhill LRSA			21,370			21,370	2,550		23,920
149	South Goldenview Area LRSA			409,260			409,260	46,350		455,610
151	Anchorage Metropolitan Police SA	60,244,360	2,306,660	11,234,610	387,610	768,870	74,942,110	12,429,810	4,494,280	82,877,640
161	Anchorage Parks & Recreation SA	7,975,410	534,410	3,458,230	2,388,500	191,000	14,547,550	4,050,320	703,050	17,894,820
162	Eagle River-Chugiak Parks & Rec	1,070,060	96,790	1,838,980	365,220	8,540	3,379,590	471,360		3,850,950
181	Anchorage Building Safety SA	6,494,950	65,640	789,600		14,500	7,364,690	2,485,310	1,275,950	8,574,050
191	Public Finance and Investments	349,220	1,500	200,680		2,380	553,780	177,280		731,060
202	Convention Center Operating Reserve			11,242,410			11,242,410			11,242,410
213	Police/Fire Retiree Medical Admin	96,740	1,750	30,500			128,990	8,900	137,280	610
221	Heritage Land Bank	466,100	4,770	303,030			773,900	315,960		1,089,860
301	PAC Surcharge Revenue Bond Fund				340,820		340,820			340,820
313	Police/Fire Retiree Medical Liability			1,931,460			1,931,460			1,931,460
602	Self Insurance ISF	116,650	2,000	9,234,230			9,352,880	789,640	9,631,200	511,320
607	Information Technology ISF	8,805,810	75,580	6,490,580		7,000	15,378,970	4,319,570	19,695,090	3,450
	Total	\$ 216,987,730	\$ 11,834,170	\$ 116,691,100	\$ 46,238,630	\$ 1,703,230	\$ 393,454,860	\$ 100,442,610	\$ 124,536,600	\$ 369,360,870

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APPENDIX C GENERAL GOVERNMENT TAX RATE TRENDS 1998 - 2007
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NOTE: The 2007 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated prior to April 2007 when the actual 2007 tax rates will be set by the Assembly. *The 2006 and 2007 tax rates are net of one-time tax relief credits totalling 0.19 mills in 2006 and 1.57 mills in 2007 for the average taxpayer.*

Taxing District	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
1	10.76	10.39	9.68	9.83	9.36	9.24	8.94	8.70	8.17	6.54
* 2, 7, 19-21, 28, 31-35, 37- 41, 44, 45, 48, 52-54	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.94	5.35	3.77
3	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.69	8.15	6.52
4	5.12	5.28	5.04	4.59	4.81	4.89	4.57	4.11	4.43	3.69
5	7.77	7.59	6.96	6.40	6.42	6.00	6.22	6.10	5.78	4.12
8	10.71	10.36	9.65	9.79	9.33	9.23	8.92	8.69	8.15	6.52
* 9	6.33	6.26	5.88	5.46	5.63	5.39	5.34	5.32	4.79	3.16
* 10, 50	8.97	8.89	8.51	8.26	8.42	7.95	8.62	8.59	7.88	6.14
12	10.19	10.01	9.32	8.95	8.84	8.39	8.77	8.59	8.10	6.52
14	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.69	8.15	6.52
15	2.07	2.11	1.64	1.24	1.56	1.50	1.10	.64	.46	.00
* 16	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.35	3.03	1.37
18	10.71	10.37	9.66	9.80	9.34	9.24	8.92	8.69	8.15	6.52
* 22, 51	8.41	8.30	7.90	7.44	7.73	7.19	7.64	7.62	7.03	5.17
* 23, 43	4.77	4.67	4.27	5.46	5.63	5.39	5.34	5.32	4.79	3.16
30	7.41	7.30	6.90	6.44	6.74	6.31	6.75	6.62	6.12	4.35
36								7.19	6.60	5.27
42	8.29	7.95	7.30	7.25	6.92	6.85	6.37	6.10	5.83	4.12
46	7.09	7.01	6.63	6.38	6.54	6.28	6.74	6.91	6.34	4.60
47	5.48	5.36	4.97	4.51	4.80	4.57	4.82	4.84	4.48	2.72
* 55	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.35	3.03	1.37
* 56	-	-	-	-	3.95	3.75	3.47	3.35	3.03	1.37
*										

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<p>APPENDIX D PRELIMINARY GENERAL GOVERNMENT PROPERTY TAX PER \$100,000 ASSESSED VALUATION 2007</p>
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NOTE: The 2007 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated prior to April 2007 when the actual 2007 tax rates will be set by the Assembly. Shown are the projected taxes to be levied and the impact of the proposed one-time tax relief credit.

	Taxing District	Areawide¹	Fire	Roads	Police	Parks & Rec	One-Time Tax Credit	Total
*	1	\$ 40	\$ 179	\$ 275	\$ 255	\$ 61	(158)	\$ 652
*	2, 7, 19-21, 28, 31-35, 37-41, 44, 45, 48, 52-54	40	179	-	255	61	(158)	377
	3, 14, 18	40	179	275	255	61	(158)	652
	4	40	134	126	-	109	(40)	369
	5	40	-	275	255	-	(158)	412
	8	40	179	275	255	61	(158)	652
*	9, 23, 43	40	179	-	255	-	(158)	316
*	10, 50	40	179	192	255	106	(158)	614
	12	40	179	275	255	61	(158)	652
	15	40	-	-	-	-	(40)	0
*	16, 55, 56	40	-	-	255	-	(158)	137
*	22, 51	40	82	192	255	106	(158)	517
	30	40	-	192	255	106	(158)	435
	36	40	179	150	255	61	(158)	527
	42	40	-	275	255	-	(158)	412
	46	40	179	38	255	106	(158)	460
	47	40	-	29	255	106	(158)	272

¹ 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.

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

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APPENDIX E 2007 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>IBEW and Oper Eng</u>
MOA 401 K Contribution	2.00%	-	-	-
PERS Tier I, II, & III	21.40%	20.40%	20.87%	14.50%
Formula used for above	(19.9%+24.9%)/2-1%	(19.9%+24.9%)/2-2%	(18.37%+23.37%)/2	
PERS Tier IV	10.15%	10.15%	10.05%	10.05%
Social Security	3.70%	2.75%	7.65%	7.65%
Accrued Leave	8.00%	7.00%	7.00%	7.00%
Unemployment Compensation	0.20%	0.20%	0.20%	0.20%

Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\ Monthly Cost</u> *
Police	\$15,710	\$604
Fire	\$14,820	\$570
AMEA	\$12,900	\$496
IBEW/Carpenters*	\$11,200	\$933
Local 71 (Laborers)*	\$11,940	\$995
Flex Plan, Teamsters	\$14,070	\$541
Flex Plan, Machinists	\$12,620	\$485
Flex Plan, Plumbers	\$12,620	\$485
Operating Engineers*	\$9,240	\$770
Non-represented & Execs	\$14,070	\$541

* IBEW, Laborers and Operating Engineers are calculated on a monthly basis;
others are calculated per pay period.

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APPENDIX F OVERTIME BY DEPARTMENT
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Department	2006		2007	2007
	Revised Budget	Expended at 8/31/06	Approved Budget	Updated Budget
Assembly	\$ 9,000	\$ 14,869	\$ 9,000	\$ 9,000
Chief Fiscal Officer	-	-	-	-
Development Services	237,000	204,999	237,000	237,000
Economic & Community Development	73,380	29,626	59,470	41,470
Employee Relations	13,860	1,386	13,860	13,860
Equal Rights Commission	-	78	-	-
Office of Equal Opportunity	-	-	-	-
Finance	70,000	125,664	70,000	70,000
Anchorage Fire	1,653,230	2,798,989	1,653,230	1,653,230
Health and Human Services	24,010	20,174	23,990	24,440
Heritage Land Bank	-	-	-	-
Information Technology	23,900	30,545	23,900	29,470
Internal Audit	-	-	-	-
Maintenance and Operations	727,900	547,259	532,900	532,900
Mayor	-	-	-	-
Municipal Attorney	-	1,578	-	-
Municipal Manager	-	818	-	-
Office of Management and Budget	6,990	5,798	6,990	6,990
Anchorage Parks and Recreation	35,020	30,953	35,020	35,020
Planning	95,640	61,979	95,640	90,260
Anchorage Police	2,707,270	2,993,334	2,707,270	2,707,270
Project Management and Engineering	142,460	100,242	142,460	142,460
Public Transportation	378,710	351,169	378,710	378,710
Purchasing	-	-	-	-
Traffic	145,180	105,275	150,180	150,180
General Government Total	\$ 6,343,550	\$ 7,424,735	\$ 6,139,620	\$ 6,122,260

2007 Updated General Government Operating Budget

<p>APPENDIX G</p> <p>DEBT SERVICE BUDGETING REQUIREMENTS</p>
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July 2006 (After 2006 GO Series C Issuance)

<p>2007 UPDATED DEBT SERVICE BUDGETING REQUIREMENTS</p>
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Fund	Description	Principal	Interest	Total	Agent Fee
101	AW Communication	\$ 170,000	\$ 159,900	\$ 329,900	260
101	Emergency Ops Ctr	215,000	206,320	421,320	330
101	Senior Center	25,000	21,670	46,670	40
101	Water Quality	165,000	10,690	175,690	140
101	Cemetery	135,000	123,730	258,730	200
101	EMS	261,000	266,790	527,790	420
101	Port/Small Boat Harbor	90,000	18,090	108,090	90
101	Transit	216,000	202,890	418,890	330
102	ARDSA/City SA	85,000	4,460	89,460	70
106	Girdwood Fire	20,000	10,180	30,180	20
131	Anchorage Fire	1,582,000	1,484,770	3,066,770	2,590
141	ARDSA	21,066,000	15,892,920	36,958,920	30,040
151	Anchorage Police	225,000	162,300	387,300	310
161	Anchorage Parks/Rec	1,295,000	1,091,620	2,386,620	1,880
162	Eagle River Parks/Rec	185,000	179,930	364,930	290
		\$25,735,000	\$19,836,260	\$45,571,260	\$37,010

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$46,238,630
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	37,010
Fire Apparatus Lease/Purchase	289,540
Performing Arts Center Roof Revenue Bonds	340,820
	(667,370)
Debt Service on Voter-Approved GO Bonds	\$45,571,260

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APPENDIX H

Department of Neighborhoods

OPERATING GRANT FUNDED PROGRAMS

GRANT PROGRAM	FY 2006				FY 2007				Latest Grant Expiration
	Anticipated resources used Amount	FT	PT	T	Anticipated resources used Amount	FT	PT	T	
TOTAL GRANT FUNDING	\$ 4,284,866	18	-	-	\$ 3,965,603	18	-	-	
TOTAL NEIGHBORHOODS GENERAL GOVERNMENT OPERATING BUDGET	\$ <u>Dept. 100% grant-funded</u> \$ 4,284,866	18	-	-	\$ <u>Dept. 100% grant-funded</u> \$ 3,965,603	18	-	-	

GRANT FUNDING MAY REPRESENT n/a OF THE DEPARTMENT'S REVISED 2006 DIRECT COST OPERATING BUDGET.

GRANT FUNDING MAY REPRESENT n/a OF DEPARTMENT'S DIRECT COST IN THE UPDATED 2007 OPERATING BUDGET.

COMMUNITY DEVELOPMENT DIVISION

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) MANAGEMENT	\$ 388,398	6			\$ 406,398	5			Dec-07
- Provide funds for managing Community Development Block Grant projects and funds including technical services and administration.									
CDBG - CAPITAL AND HOUSING IMPROVEMENT PROJECTS	\$ 1,264,800				\$ 1,272,515	4			Dec-07
- Provide funds for various Community Development Block Grant projects benefiting low and moderate income and disadvantaged residents.									
CDBG - PUBLIC SERVICES	\$ 291,299				\$				Dec-07
- Provide operating funds to various non-profit social services agencies based on recommendations developed by the Social Services Task Force.									
HOME INVESTMENT PARTNERSHIPS PROGRAM	\$ 907,960				\$ 933,451				Dec-07
- Affordable housing assistance including down payment and closing cost assistance, rental and home ownership development subsidies, Community Housing Development Organization (CHDO) operating expense assistance.									
HOME Program - ADMIN/PLANNING	\$ 100,885	1			\$ 100,884	1			Dec-07
- Provide for managing HOME Program funds, including technical services and administration.									

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APPENDIX H

Department of Neighborhoods

OPERATING GRANT FUNDED PROGRAMS

GRANT PROGRAM	FY 2006				FY 2007				Latest Grant Expiration
	Anticipated resources used Amount	FT	PT	T	Anticipated resources used Amount	FT	PT	T	
AMERICAN DREAM DOWNPAYMENT INITIATIVE (ADDI)	\$ 51,079				\$ 25,488				Dec-07
- Down payment assistance for low income households.									
ALASKA MENTAL HEALTH TRUST AUTHORITY (AMHTA)	\$ 100,000				\$				Dec-06
- Down payment assistance for low income households including an AMHTA beneficiary.									
WEATHERIZATION									
- Weatherize homes for eligible low income homes with federal and state funds:									
Low Income WX Assistance Pgrm - AHFC	\$ 827,201	6			\$ 859,646	5			4/1/2006-3/31/2007
Low Income WX Assistance Pgrm - DOE	\$ 353,244	5			\$ 367,221	3			4/1/2006-3/31/2007
Total	\$ 4,284,866	18	-	-	\$ 3,965,603	18	-	-	

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Appendix I
Police and Fire Retirement Agency

Resource Plan			
Description	2006 Approved	2007 Approved	2007 Updated
Financial Summary			
Plans	\$ 995,870	\$ 1,022,380	\$ 1,022,380
Operating Cost	995,870	1,022,380	1,022,380
Add Debt Service	-	-	-
Direct Organization Cost	995,870	1,022,380	1,022,380
Charges From/(To) Others	116,440	116,440	116,440
Function Cost	1,112,310	1,138,820	1,138,820
Less Program Revenues			
Net Program Cost	\$ 1,112,310	\$ 1,138,820	\$ 1,138,820
Personnel Summary			
Full-Time Employees	3	3	3
Part-Time Employees	1	1	1
Temporary Employees	-	-	-
Total Employees	4	4	4
Resource Costs by Category			
Personal Services	\$ 392,400	\$ 418,910	418,910
Supplies	3,490	3,490	3,490
Other Services *	579,970	579,970	579,970
Depreciation & Amortization	9,990	9,990	9,990
Capital Outlay	10,020	10,020	10,020
Total Direct Cost	995,870	1,022,380	1,022,380
Less Vacancy Factor	-	-	-
Add Debt Service	-	-	-
Total Direct Organization Cost	\$ 995,870	\$ 1,022,380	\$ 1,022,380
* Travel for this department included in the Other Services category	\$ 45,000	\$ 45,000	\$ 45,000

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**APPENDIX J
2006 - 2011 FISCAL TRENDS UPDATE**

Six Year Projection	2006	2007	2008	2009	2010	2011
REVENUES (\$ in millions)						
Federal Revenues	0.5	0.5	0.5	0.5	0.5	0.5
State Revenues (inclusive of PERS assistance and general assistance)	4.1	45.7	22.7	23.2	23.8	24.3
Local Revenues & Non-Property Taxes ¹⁾	136.6	148.0	169.0	177.5	186.4	195.8
Property Taxes ²⁾	202.7	175.1	202.5	212.6	223.3	234.4
IGC's Outside General Government ²⁾	23.4	24.1	25.3	26.6	27.9	29.3
TOTAL REVENUES	367.3	393.4	420.0	440.4	461.9	484.3
EXPENDITURES (\$ in millions)						
Personnel Services ³⁾	204.4	217.0	236.4	257.3	276.9	297.9
Debt Service ⁴⁾	48.0	45.6	46.5	47.4	48.4	49.3
All Other ⁵⁾	114.8	130.9	134.8	138.9	143.0	147.3
TOTAL EXPENDITURES	367.2	393.4	417.7	443.6	468.3	494.6
FISCAL SURPLUS/ (GAP) TREND	0.0	0.0	2.3	(3.2)	(6.4)	(10.3)

1) Assumes 5% annual increase beyond 2008

2) Assumes 5% annual increase after 2008

3) Assumes continuation level staffing from 2007 through 2011, except for public safety. Twenty five (25) additional public safety positions are budgeted at full-year estimated cost in each of 2008 and 2009. Assumes 5% annual increase in salaries/benefits, plus 5% annual increase for PERS employer contribution rate up to a maximum of 39%. *These projections do not reflect September 11, 2006 ARM Board action to increase PERS rate to 39% effective July 1, 2007.*

4) Assumes 2% annual increase beyond 2007.

5) Assumes 3% annual increase beyond 2007