

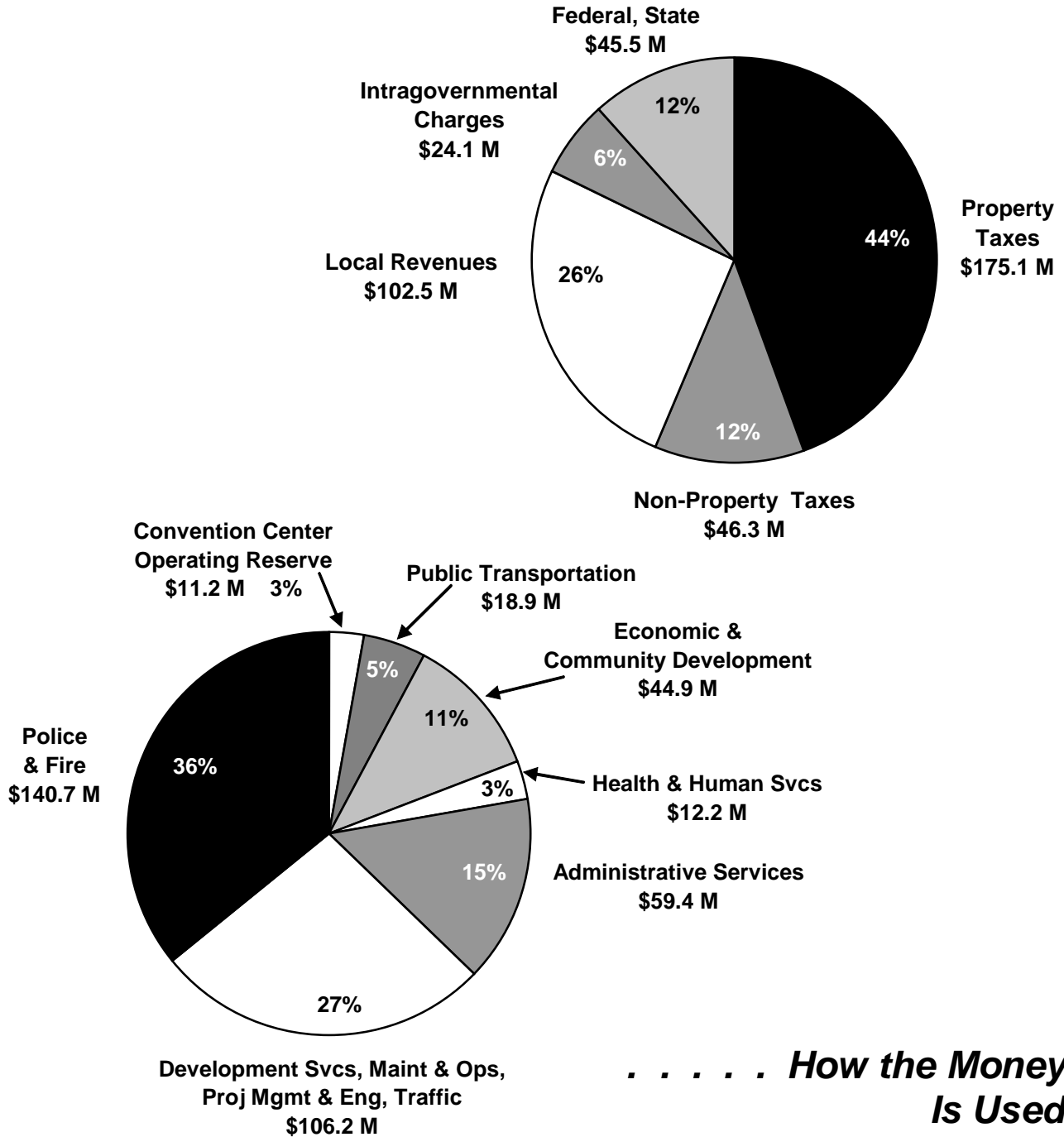
2007 Updated General Government Operating Budget

Budget Overview

This section presents summary charts and data tables for 2007 updated general government expenditures and revenues as approved by the Anchorage Assembly on October 31, 2006. Detailed expenditure and revenue information is presented in later sections of the budget document.

2007 Updated Approved General Government Operating Budget

Where the Money Comes From



. How the Money Is Used

**General Government Operating Budget
Summary Reconciliation 2007 Update**

Department	2007 Approved Budget	2006 Revised Budget	Continuation Level Adjustments			Increased Costs for Existing Activities	2007 Continuation Level	Inter- Department Transfers	2007 Update
			Salary, Benefits	All Other	Subtotal				
Assembly	\$ 2,748,650	\$ 2,551,160	\$ 122,100	\$ 60,780	\$ 2,734,040		\$ 2,734,040	\$ 2,734,040	
Chief Fiscal Officer	694,940	681,370	18,020		699,390		699,390	\$ 699,390	
Development Services	9,087,540	9,192,000	544,390		9,736,390		9,736,390	(235,540) \$ 9,500,850	
Economic & Community Develop.	24,180,220	23,522,780	1,326,770	(26,040)	24,823,510	30,000	24,853,510	\$ 24,853,510	
Employee Relations	4,176,560	4,036,090	239,650	(25,970)	4,249,770		4,249,770	(88,670) \$ 4,161,100	
Office of Equal Opportunity	317,440	297,720	22,450	(21,500)	298,670		298,670	\$ 298,670	
Equal Rights Commission	607,910	568,830	44,860		613,690		613,690	\$ 613,690	
Finance	12,353,150	11,589,880	960,150	(544,080)	12,005,950		12,005,950	(1,329,730) \$ 10,676,220	
Fire	62,794,160	59,995,180	3,883,890	47,100	63,926,170	448,000	64,374,170	\$ 64,374,170	
Health & Human Services	13,758,930	12,876,400	646,200	(1,403,380)	12,119,220		12,119,220	\$ 12,119,220	
Heritage Land Bank	6,691,810	6,995,450	70,450	(400,000)	6,665,900	459,970	7,125,870	\$ 7,125,870	
Information Technology	13,675,440	12,902,680	820,850	(199,580)	13,523,950		13,523,950	3,151,490 \$ 16,675,440	
Internal Audit	484,690	449,490	32,520		482,010		482,010	\$ 482,010	
Maintenance & Operations	83,052,310	85,378,370	646,150	(1,023,690)	85,000,830	1,794,610	86,795,440	\$ 86,795,440	
Management & Budget	1,168,510	1,098,250	74,820	(9,500)	1,163,570		1,163,570	\$ 1,163,570	
Mayor	1,366,590	1,301,420	102,660		1,404,080		1,404,080	\$ 1,404,080	
Municipal Attorney	5,452,980	6,479,800	536,720	(14,950)	7,001,570		7,001,570	\$ 7,001,570	
Municipal Manager	12,430,960	12,317,330	128,180	(547,710)	11,897,800		11,897,800	\$ 11,897,800	
Anchorage Parks & Recreation	11,142,180	11,064,940	611,730	(4,200)	11,672,470	315,000	11,987,470	\$ 11,987,470	
Planning	5,944,120	5,683,880	499,230		6,183,110		6,183,110	(1,586,220) \$ 4,596,890	
Police	71,966,720	66,655,970	5,831,500	100,450	72,587,920		72,587,920	88,670 \$ 72,676,590	
Project Management & Engineering	7,349,270	7,167,520	174,190		7,341,710		7,341,710	\$ 7,341,710	
Public Transportation	18,171,360	17,243,940	968,480	50	18,212,470	671,090	18,883,560	\$ 18,883,560	
Purchasing	1,479,070	1,377,010	220,100	(161,120)	1,435,990		1,435,990	\$ 1,435,990	
Traffic	6,152,900	5,779,720	299,100		6,078,820		6,078,820	\$ 6,078,820	
	\$ 377,248,410	\$ 367,207,180	\$ 18,825,160	\$ (4,173,340)	\$ 381,859,000	\$ 3,718,670	\$ 385,577,670	\$ 385,577,670	
2006 Budget as Approved 11/22/05		<u>363,045,810</u>				Technical Adj - Fleet/Fuel Reclassification	9,552,240		
2006 1st Qtr Revisions/Supplementals		\$ 4,161,370				• Reclassification of Fund 601 Costs	(8,600,850)		
						Net Fleet/Fuel Direct Cost Adjustments		951,390	
						Technical Adjustments - Convention Center Reserve			
						• Fund 202 Adjustment	11,242,410		
						• E&CD Fund 101 Adjustment	(4,316,610)		
						Net Convention Center Reserve		6,925,800	
						Total 2007 Updated Budget		<u>\$ 393,454,860</u>	

General Government Operating Budget

Summary Reconciliation 2007 Updated

Supporting Detail

Department	Continuation Other Adjustments					Increased Costs of Existing Activities					Technical Adjustments	
	Debt Service Adjustments	AWWU Service Reductions	Museum Service Reductions	Miscellaneous Adjustments	Total Other Adjustments	Leases/ Other Increases	Fuel	Utilities	SA Boards of Supervisor Requests	Proposed New Funding	Convention Center Reserve	Fuel/Fleet Reclassifications
Assembly				\$ 60,780	\$ 60,780					\$ -		\$ 4,060
Chief Fiscal Officer					-					-		
Development Services					-					-		231,150
Economic & Community Develop.	(26,040)				(26,040)	30,000				30,000	(4,316,610)	88,910
Non Dep -Convention Center Reserve											11,242,410	
Employee Relations			(25,970)		(25,970)					-		
Office of Equal Opportunity		(21,500)			(21,500)					-		
Equal Rights Commission					-					-		
Finance		(464,000)	(45,280)	(34,800)	(544,080)					-		64,760
Fire	29,500			17,600	47,100		72,000	376,000		448,000		
Health & Human Services	(1,403,380)				(1,403,380)					-		63,420
Heritage Land Bank				(400,000)	(400,000)	459,970				459,970		3,370
Information Technology		(117,000)	(82,580)		(199,580)					-		41,280
Internal Audit					-					-		3,250
Maintenance & Operations	(1,023,690)				(1,023,690)		694,940	599,540	500,130	1,794,610		(4,044,410)
Trf Fund 601 fuel costs to users												(2,762,750)
Add M&O direct cost for fleet fuel												1,237,120
Add M&O direct cost for fleet rental												6,082,070
Reclassification of Fund 601 costs												(8,600,850)
Management & Budget		(9,500)			(9,500)					-		
Mayor					-					-		6,470
Municipal Attorney			(14,950)		(14,950)					-		8,260
Municipal Manager	11,550		(59,260)	(500,000)	(547,710)					-		29,840
Anchorage Parks & Recreation	(4,200)				(4,200)			315,000		315,000		502,260
Planning					-					-		41,810
Police	(3,270)			103,720	100,450					-		3,645,310
Project Management & Eng.					-					-		84,540
Public Transportation	50				50		671,090			671,090		1,980
Purchasing		(151,000)	(10,120)		(161,120)					-		
Traffic					-					-		175,130
TOTALS	\$(2,419,480)	\$(763,000)	\$(238,160)	\$(752,700)	\$(4,173,340)	\$489,970	\$1,438,030	\$1,290,540	\$500,130	\$3,718,670	\$6,925,800	\$951,390

2007 Updated General Government Operating Budget

PERSONNEL SUMMARY BY DEPARTMENT

1-5

Department	2006 Revised Budget				2007 Updated Budget			
	FT	PT	Tmp	Total	FT	PT	Tmp	Total
Assembly	25	-	-	25	25	-	-	25
Chief Fiscal Officer	2	-	-	2	2	-	-	2
Development Services	86	2	3	91	83	2	3	88
Economic & Community Development	101	43	35	179	82	44	28	154
Employee Relations	20	1	-	21	20	-	-	20
Office of Equal Opportunity	3	1	-	4	3	1	-	4
Equal Rights Commission	5	2	-	7	5	2	-	7
Finance	123	-	-	123	108	-	-	108
Fire	392	-	-	392	392	-	-	392
Health & Human Services	75	5	-	80	76	4	-	80
Heritage Land Bank	6	1	-	7	6	1	-	7
Information Technology	68	-	-	68	92	1	-	93
Internal Audit	4	1	-	5	4	1	-	5
Maintenance & Operations	214	6	44	264	178	-	26	204 *
Management and Budget	7	2	-	9	7	2	-	9
Mayor	11	-	2	13	11	-	2	13
Municipal Attorney	60	-	-	60	60	-	-	60
Municipal Manager	16	3	-	19	16	3	-	19
Anchorage Parks & Recreation	58	44	84	186	52	52	80	184
Planning	56	-	-	56	43	-	-	43
Police	569	-	-	569	569	1	-	570
Project Management & Engineering	62	-	3	65	62	-	3	65
Public Transportation	154	-	-	154	154	-	-	154
Purchasing	15	-	-	15	15	-	-	15
Traffic	50	1	4	55	50	1	4	55
Total General Government	2,182	112	175	2,469	2,115	115	146	2,376

* Total positions available to Maintenance and Operations in 2007 are 249. In conjunction with Fleet Services reclassification, 45 positions (42 full-time and 3 temporary) are accounted for under Fleet Services, Internal Service Fund 601 and are not reflected in the count in this summary.

2007 Updated General Government Operating Budget

Preliminary Tax Limit Calculation

	2006	2007
	Revised	Updated
TAXES		
Real/Personal Property Taxes	\$ 176,210,220	\$ 194,866,720
Payment in Lieu of Taxes (State/Federal)	579,410	579,410
Automobile Tax	5,300,000	5,400,000
Tobacco Tax	16,054,230	15,700,000
Aircraft Tax	225,000	225,000
Motor Vehicles Rental Tax	4,500,000	4,590,000
Total Taxes	\$ 202,868,860	\$ 221,361,130
Less Taxes to Pay Judgments	1,538,000	1,443,380
Less Taxes to Pay Debt Service	41,427,660	47,994,920
	\$ 159,903,200	\$ 171,922,830
ADJUSTMENT FACTORS		
Population 5 Year Average	1.26%	1.26%
Change in Consumer Price Index	3.10%	3.90%
Total Adjustment	4.36%	5.16%
Base Taxes Allowed	\$ 166,874,980	\$ 180,794,050
PLUS:		
Tax on New Construction	4,866,140	5,007,960
Tax to Pay Debt Service	47,994,920	45,571,260
Voter-Approved New O&M Costs	1,509,600	686,000
Judgments/Legal Settlements	1,443,380	500,000
TAX LIMITATION UNDER CHARTER	\$ 222,689,020	\$ 232,559,270
LESS:		
Payment in Lieu of Taxes (State/Federal)	(579,410)	(579,410)
Automobile Tax	(5,400,000)	(5,500,000)
Tobacco Tax	(15,700,000)	(16,014,000)
Aircraft Tax	(225,000)	(225,000)
Motor Vehicle Rental Tax	(4,590,000)	(4,680,000)
ALLOWABLE PROPERTY TAX CHARTER LIMIT	\$ 196,194,610	\$ 205,560,860
ALLOWABLE PROPERTY TAX SUBJECT TO MAXIMUM TAX RATES *	12,822,020	13,603,920
TOTAL ALLOWABLE PROPERTY TAX	\$ 209,016,630	\$ 219,164,780
PROPERTY TAX RELIEF		
SOA PERS Assistance	(5,022,750)	(10,699,420)
SOA General Assistance	N/A	(33,375,520)
Allowable Tax Capacity Remaining	(1,327,890)	(4,020)
TOTAL PROPERTY TAX TO BE COLLECTED	\$ 202,665,990	\$ 175,085,820

* Service areas with voter approved maximum tax rates.

2007 Updated General Government Operating Budget

	2006 REVISED BUDGET	2007 APPROVED BUDGET	2007 UPDATED BUDGET
<u>MOA CHARTER TAX LIMIT:</u>			
<u>EXPENDITURES</u>			
Departments (Direct Costs)	\$ 306,616,406	\$ 321,853,650	\$ 334,606,730
Voter-Approved Debt Service	47,601,390	44,023,380	45,206,330
Total Expenditures	\$ 354,217,796	\$ 365,877,030	\$ 379,813,060
<u>REVENUES</u>			
Non-Property Tax:			
Program	\$ 55,459,100	\$ 56,808,810	\$ 56,268,000
Taxes, Interest, Other	60,975,556	56,451,810	69,421,350
MUSA/MESA +1.25% + Dividends	22,779,150	23,682,850	23,296,940
IGCs to Outside General Government	24,474,500	25,036,660	25,207,470
SOA General Assistance (SOA FY 07)	-	-	16,687,760
SOA PERS Assistance (SOA FY 06/07)	2,511,370	-	5,349,710
General Assistance/PERS Assistance (SOA FY 08)	-	-	22,037,470
Fund Balance Compliance/Other Applied	(1,825,850)	-	62,460
Total Non-Property Tax	\$ 164,373,826	\$ 161,980,130	\$ 218,331,160
Property Tax Required	189,843,970	203,896,900	161,481,900
MOA Allowable Property Tax Charter Limit	196,194,610	204,189,950	205,560,860
Balance Allowable Before Property Tax Relief	\$ 6,350,640	\$ 293,050	\$ 44,078,960
<u>PROPERTY TAX RELIEF:</u>			
SOA PERS Assistance	(5,022,750)	-	(10,699,420)
SOA General Assistance	-	-	(33,375,520)
(Over)/Under Charter Property Tax Limit	\$ 1,327,890	\$ 293,050	\$ 4,020
<u>SERVICE AREAS WITH MAXIMUM TAX RATES:</u>			
<u>EXPENDITURES</u>			
Departments (Direct Costs)	\$ 12,595,850	\$ 10,976,270	\$ 13,276,870
Voter-Approved Debt Service	393,530	395,110	364,930
Total Expenditures	\$ 12,989,380	\$ 11,371,380	\$ 13,641,800
<u>REVENUES</u>			
Non-Property Tax:			
Program	\$ 402,570	\$ 382,570	\$ 402,570
Taxes, Interest, Other	353,450	445,930	533,750
IGCs	(1,065,660)	(1,149,490)	(1,113,480)
Applied Fund Balance	477,000	-	215,040
Total Non-Property Tax	\$ 167,360	\$ (320,990)	\$ 37,880
Property Tax Required	\$ 12,822,020	\$ 11,692,370	\$ 13,603,920
Total Allowable Property Tax	\$ 12,822,020	\$ 11,692,370	\$ 13,603,920
(Over)/Under Property Tax	\$ 0	\$ 0	\$ 0
<u>SUMMARY:</u>			
TOTAL EXPENDITURES	\$ 367,207,176	\$ 377,248,410	\$ 393,454,860
TOTAL REVENUES (NON-PROPERTY TAX)	\$ 164,541,186	\$ 161,659,140	\$ 218,369,040
TOTAL PROPERTY TAX REQUIRED	\$ 202,665,990	\$ 215,589,270	\$ 175,085,820
TOTAL ALLOWABLE PROPERTY TAX	209,016,630	215,882,320	219,164,780
(OVER)/UNDER ALLOWABLE PROPERTY TAX	\$ 6,350,640	\$ 293,050	\$ 44,078,960
PROPERTY TAX RELIEF	(5,022,750)	-	(44,074,940)
ALLOWABLE PROPERTY TAX REMAINING	\$ 1,327,890	\$ 293,050	\$ 4,020