

Submitted By: Chairman of the Assembly at  
the Request of the Mayor  
Prepared By: Office of Management and  
Budget  
For Reading: April 9, 2013

CLERK'S OFFICE  
**AMENDED AND APPROVED**

Date: 4-23-13  
IMMEDIATE RECONSIDERATION  
FAILED 4-23-13

**ANCHORAGE, ALASKA**  
**AR 2013 - 83 as Amended**

1 | **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**  
2 | **FUNDS FOR THE 2013 GENERAL GOVERNMENT OPERATING BUDGET FOR THE**  
3 | **MUNICIPALITY OF ANCHORAGE**

4 |  
5 |  
6 | WHEREAS, the approved 2013 budget for the Municipality of Anchorage was adopted by AO 2012 -  
7 | 99(S-1) as Amended.

8 |  
9 | WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2013;  
10 | now, therefore,

11 |  
12 | THE ANCHORAGE ASSEMBLY RESOLVES:

13 |  
14 | **Section 1.** The direct cost amounts set forth for the 2013 fiscal year for the following operating  
15 | departments and/or agencies are hereby appropriated for the 2013 fiscal year:

17 Department/Agency	2013 Approved Budget	Revision	2013 Revised Budget
18 <u>GENERAL GOVERNMENT</u>			
19		<b>\$ 63,177</b>	<b>\$ 2,938,108</b>
20 Assembly	\$ 2,874,931	\$ 4,717	\$ 2,879,648
21 Chief Fiscal Officer	8,347,383	(1,256,377)	7,091,006
22		<b>259,526</b>	<b>13,985,011</b>
23 Community Development	13,725,485	(140,474)	13,585,011
24		<b>354,105</b>	<b>3,837,521</b>
25 Employee Relations	3,483,416	583,183	4,066,599
26 Equal Rights Commission	758,892	131	759,023
27 Finance	14,013,279	139,564	14,152,843
28 Anchorage Fire Department	79,013,233	(1,148,125)	77,865,108
29 Health and Human Services	10,054,394	(128,290)	9,926,104
30 Information Technology	1,407,173	(12,928)	1,394,245
31 Internal Audit	701,432	4,156	705,588
32 Library	8,060,573	(96,058)	7,964,515
33 Management and Budget	768,218	48,884	817,102
34		<b>802,836</b>	<b>3,542,689</b>
35 Office of the Mayor	2,739,853	1,297,836	4,037,689
36 Municipal Attorney	7,367,439	378,513	7,745,952
37		<b>269,576</b>	<b>12,507,327</b>
38 Municipal Manager	12,237,751	261,101	12,498,852
39 Non-Departmental (TANS DS Fund 101)	116,779	(5,865)	110,914
40 Parks and Recreation	20,584,933	(147,439)	20,437,494
41 Anchorage Police Department	86,911,417	(301,360)	86,610,057

Resolution to Revise and Appropriate 2013 General Government Operating Budget

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1	Department/Agency	2013 Approved Budget	Revision	2013 Revised Budget
2	Public Transportation	22,689,086	(160,511)	22,528,575
3	Public Works	109,078,309	309,526	109,387,835
4	Purchasing	1,630,778	28,265	1,659,043
5	Real Estate Services	8,144,680	(2,942)	8,141,738
6			<b>\$ (601,636)</b>	<b>\$ 414,107,798</b>
7	Subtotal General Government Agencies	\$ 414,709,434	\$ (344,493)	\$ 414,364,941
8				
9	<b><u>POLICE AND FIRE (P&amp;F) RETIREMENT CONTRIBUTIONS</u></b>			
10	Fire - P&F Medical and Trust	\$ 10,528,388	\$ (225,479)	\$ 10,302,909
11	Police - P&F Medical and Trust	11,505,776	(358,971)	11,146,805
12	Subtotal Police and Fire Retirement Contr.	\$ 22,034,164	\$ (584,450)	\$ 21,449,714
13				
14	<b><u>INTERNAL SERVICE AGENCIES</u></b>			
15	Municipal Manager--Self Insurance	\$ 10,359,218	\$ 1,024	\$ 10,360,242
16	Information Technology	16,071,439	685,142	16,756,581
17	Subtotal Internal Service Agencies	\$ 26,430,657	\$ 686,166	\$ 27,116,823
18				
19	<b><u>SPECIAL REVENUE FUND</u></b>			
20	Finance - Convention Ctr Reserve	\$ 12,574,459	\$ 101,493	\$ 12,675,952
21				
22			<b>\$ (398,427)</b>	<b>\$ 475,350,287</b>
23	GRAND TOTAL GENERAL GOVERNMENT	\$ 475,748,714	\$ (141,284)	\$ 475,607,430

25 **Section 2.** The function cost amounts set forth for the 2013 fiscal year for the following operating  
 26 funds are hereby appropriated (see **Section 4**):

28	Fund No. Fund Description	2013 Approved Budget	Revision	2013 Revised Budget
29	<b><u>GENERAL FUNDS</u></b>			
30			<b>\$ (5,738,400)</b>	<b>\$ 130,464,282</b>
31	101 Areawide General	\$ 136,202,682	\$ (5,481,257)	\$ 130,721,425
32	104 Chugiak Fire SA	1,154,907	45,586	1,200,493
33	105 Glen Alps SA	344,342	(26,358)	317,984
34	106 Girdwood Valley SA	2,043,027	112,199	2,155,226
35	111 Birchtree/Elmore LRSA	253,243	7,508	260,751
36	112 Sec. 6/Campbell Airstrip LRSA	136,718	1,875	138,593
37	113 Valli-Vue Estates LRSA	118,040	4,953	122,993
38	114 Sky ranch Estates LRSA	33,129	1,946	35,075
39	115 Upper Grover LRSA	14,925	125	15,050
40	116 Raven Woods/Bubbling Brook LRSA	16,630	525	17,155
41	117 Mt. Park Estates LRSA	32,784	1,540	34,324
42	118 Mt. Park/Robin Hill RRSA	144,577	6,441	151,018
43	119 Chugiak/Birchwood/Eagle River RRSA	6,864,725	(4,353)	6,860,372
44	121 Eaglewood Contributing RSA	107,069	922	107,991
45	122 Gateway Contributing RSA	2,115	(3)	2,112
46	123 Lakehill LRSA	47,596	2,936	50,532

Resolution to Revise and Appropriate 2013 General Government Operating Budget

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Fund	2013		2013
No. Fund Description	Approved	Revision	Revised
	Budget		Budget
124 Totem LRSA	22,782	1,304	24,086
125 Paradise Valley South LRSA	13,070	516	13,586
126 SRW Homeowners LRSA	50,526	1,408	51,934
129 Eagle River Street Light SA	571,509	13,282	584,791
131 Anchorage Fire SA	70,540,034	832,647	71,372,681
141 Anchorage Roads & Drainage SA	67,618,911	451,746	68,070,657
142 Talus West LRSA	112,758	10,179	122,937
143 Upper O'Malley LRSA	646,170	14,362	660,532
144 Bear Valley LRSA	52,535	1,422	53,957
145 Rabbit Creek View/Heights LRSA	94,322	2,798	97,120
146 Villages Scenic Parkway LRSA	19,452	650	20,102
147 Sequoia Estates LRSA	21,166	1,298	22,464
148 Rockhill LRSA	45,021	2,326	47,347
149 South Goldenview Area RRSA	572,980	31,685	604,665
151 Anchorage Metropolitan Police SA	114,072,274	1,026,323	115,098,597
161 Anchorage Parks & Recreation SA	19,778,274	453,766	20,232,040
162 Eagle River/Chugiak Parks/Rec SA	4,096,227	(152,257)	3,943,970
181 Anchorage Building Safety SA	6,621,229	623,181	7,244,410
191 Public Finance & Investment Fund	1,660,495	1,979	1,662,474
		<b>\$ (2,263,943)</b>	<b>\$ 431,862,301</b>
Subtotal General Funds	<b>\$ 434,126,244</b>	<b>\$ (2,006,800)</b>	<b>\$ 432,119,444</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>			
202 Convention Center Reserves	\$ 12,574,459	\$ 101,493	\$ 12,675,952
221 Heritage Land Bank	2,474,217	(1,260,268)	1,213,949
Subtotal Special Revenue Funds	<b>\$ 15,048,676</b>	<b>\$ (1,158,775)</b>	<b>\$ 13,889,901</b>
<b><u>DEBT SERVICE FUND</u></b>			
301 PAC Surcharge Revenue Bond	\$ 339,813	\$ -	\$ 339,813
<b><u>INTERNAL SERVICE FUNDS</u></b>			
602 Self-Insurance	\$ (4,981,042)	\$ 1,507,456	\$ (3,473,586)
607 Management Information Systems	1,031,442	429,062	1,460,504
Subtotal Internal Service Funds	<b>\$ (3,949,600)</b>	<b>\$ 1,936,518</b>	<b>\$ (2,013,082)</b>
		<b>\$ (1,486,199)</b>	<b>\$ 444,078,934</b>
<b>GRAND TOTAL GENERAL GOVERNMENT</b>	<b>\$ 445,565,133</b>	<b>\$ (1,229,056)</b>	<b>\$ 444,336,076</b>

**Section 3.** The amount of, not to exceed, Four Million Two Hundred Thousand (\$4,200,000) Dollars is hereby appropriated as contributions from General Government, Enterprise and Utilities Funds to the Information Technology Capital Improvement Program (CIP) Fund (608) for the SAP capital project.

**Section 4.** The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

1 **Section 5.** This resolution shall take effect immediately upon passage and approval by the Assembly.

2

3 PASSED AND APPROVED by the Anchorage Assembly this 23<sup>rd</sup> day of April, 2013.

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Chair of the Assembly

8 ATTEST:

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12

 Per Barbara A. Jones  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM No. 238-2013

Meeting Date: April 9, 2013

1 FROM: MAYOR

2  
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
4 REVISING AND APPROPRIATING FUNDS FOR THE 2013  
5 GENERAL GOVERNMENT OPERATING BUDGET FOR THE  
6 MUNICIPALITY OF ANCHORAGE  
7

8 Assembly Resolution 2013-83 reflects the Administration's proposed revisions to the 2013  
9 General Government Operating Budget. The proposed package updates projected revenue,  
10 fine-tunes 2013 direct costs, and funds items that were not anticipated at the time the 2013  
11 budget was approved last December.

12  
13 When compared to the 2013 budget approved in December, the proposed revised direct cost  
14 budget decreases by \$141,284. Underlying this number are shifts in revenue sources based  
15 on updated information, expenditure adjustments primarily due to debt realignment and  
16 aligning personnel projections with actual costs and inclusion of one-time proposals. A  
17 detailed listing of each change is attached to this AM. Highlights include:

18  
19 Use of Prior Year Fund Balance

20 Careful management of 2012 department budgets resulted in a \$6.15 million savings in the five  
21 major funds (property taxes) at year-end. Each year, this savings can be used as revenue to  
22 help pay for the following year's budget, which reduces the amount of property taxes that  
23 otherwise would be needed. This roll-forward of property taxes is a credit against the amount  
24 of property taxes that otherwise would be collected from the respective service areas  
25 taxpayers.  
26

27 The 2013 Budget, as approved last December, appropriated \$7.8 million of anticipated 2012  
28 year-end savings; the revised budget uses the remaining \$6.15 million.  
29

30 Revenue Adjustments

31 As a result of updating revenue projections, there is a \$1.8 million decrease in non-property  
32 taxes primarily due to reduced MUSA payments offset with estimated increases in auto tax,  
33 tobacco tax and interest income.  
34

35 Expenditure Adjustments

36 A net \$141 thousand reduction in direct costs is proposed, attributable mainly to: an increase  
37 of \$342 thousand for voter approved bond O&M; a reduction of \$3.2 million in aligning  
38 personnel costs with actuals; \$1 million of other expenditure adjustments offset by a \$3.2  
39 million budget alignment that reverses contribution budget for fund balance use within  
40 Areawide Fund (101). Additionally, \$4 million of one-time items are proposed to be funded  
41 with prior-year savings, leaving \$2.1 million of prior-year savings for tax relief.  
42

1 Total Property Tax Requirement  
2 The revised budget requires \$7.5 million less in property taxes than the 2013 Approved  
3 budget, using \$7.3 million of ASD taxing capacity instead of the \$13.8 million included in the  
4 2013 Approved budget.

5  
6 The Administration proposes \$2.1 million in property tax relief that will be funded with 2012  
7 fund balance.

8  
9 One-time Spending

10 The revised budget includes one-time spending proposal of \$ 4 million. The proposal includes  
11 \$1.95 million contribution of prior-year fund balance, to be used as a contribution to support  
12 overtime and non-labor dedicated to the SAP ERP that is scheduled to go live October 1 of this  
13 year. Straight-time labor dedicated to the SAP project development and implementation will be  
14 charged to the operating budgets and then transferred to the Information Technology Capital  
15 Improvement Program (CIP) Fund (608). The amount of the transfer will be recorded in the  
16 operating budget as a contribution to fund 608.

17  
18 Other one-time spending projects include the following: \$800 thousand to support the  
19 Anchorage Centennial Project, \$400 thousand to evaluate development options at Ship Creek,  
20 \$100 thousand for additional community grants, \$300 thousand for a position classification  
21 study, and \$416 thousand for legal reserves and legal software.

22  
23

24 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

25

26 Prepared by: Office of Management and Budget  
27 Recommended by: Marilyn Banzhaf, Acting Director, Office of Management and Budget  
28 Concur: Lucinda Mahoney, CFO  
29 Concur: George J. Vakalis, Municipal Manager  
30 Respectfully Submitted: Daniel A. Sullivan, Mayor

Funding Sources

#	Line	Department	Description	Fund	Filed Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues *	IGC	Fund Balance (All GG) *	Property Tax Under Charter Limit	Property Tax SAs with Max
1			2013 Approved General Government Operating Budget				\$ 475,748,714	\$ 178,477,856	\$ 30,183,580	\$ 4,850,803	\$ 245,551,216	\$ 16,685,259
2												
3												
4			<b>Prior Year Fund Balance Adjustments to Offset 2013 Property Taxes (5 Major Funds)</b>									
5		Area Wide	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	101	-	-	-	-	-	8,864,576	(8,864,576)	-
6		Fire	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	131	-	-	-	-	-	111,028	(111,028)	-
7		Public Works	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	141	-	-	-	-	-	(2,067,183)	2,067,183	-
8		Police	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	151	-	-	-	-	-	(1,345,564)	1,345,564	-
9		Parks and Recreation	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	161	-	-	-	-	-	586,582	(586,582)	-
10			<b>Total Prior Year Fund Balance Adjustments to Offset 2013 Property Taxes (5 Major Fu</b>							<b>6,149,439</b>	<b>(6,149,439)</b>	
11			<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>				<b>\$ 475,748,714</b>	<b>\$ 178,477,856</b>	<b>\$ 30,183,580</b>	<b>\$ 11,000,242</b>	<b>\$ 239,401,777</b>	<b>\$ 16,685,259</b>
12												
13			<b>Revenue Adjustments</b>									
14		Taxes and Reserve	Auto Tax - Update based on the higher level of revenues received in FY 2012 due to the tax rate increase and expected continuation into 2013.	multi	-	-	-	826,000	-	-	(811,191)	(14,809)
15		Taxes and Reserve	Tobacco Tax - Number of taxable cigarettes was higher than projected. Increase to align budget with updated 2013 forecast.	101	-	-	-	1,770,936	-	-	(1,770,936)	-
16		Taxes and Reserve	Motor Vehicle Rental Tax - Update to reflect lower than expected revenues in 2012 offset by projected 3.2% growth in 2013.	101	-	-	-	(211,510)	-	-	211,510	-
17		Taxes and Reserve	Payment in Lieu of Tax-Private - Update to include the Private PLT payment from Cook Inlet Housing and a revised estimate of the Private PLT payment from Aurora Military Housing.	101	-	-	-	146,251	-	-	(146,251)	-
18		Taxes and Reserve	PLT - Federal - Updated to reflect 2013 projection.	101	-	-	-	(15,649)	-	-	15,649	-
19		Taxes and Reserve	E-911 Surcharge - Updated to reflect greater decline than anticipated in 2012.	101	-	-	-	(128,907)	-	-	128,907	-
20		Taxes and Reserve	Community Revenue Sharing - Adjusted to reflect estimated payment per State of Alaska notification.	101	-	-	-	(376,643)	-	-	376,643	-
21		Public Works	Revenue alignment to reflect anticipated 2013 activity.	multi	-	-	-	7,359	-	-	2,541	(9,900)
22		Police	APD Counter Fines - Revenue alignment to reflect anticipated 2013 activity.	151	-	-	-	(200,000)	-	-	200,000	-
23		Police	Other Fines and Forfeitures - Revenue alignment to reflect anticipated 2013 activity.	151	-	-	-	100,000	-	-	(100,000)	-
24		Police	Police Services - State of Alaska, Department of Transportation recommendation.	151	-	-	-	(150,000)	-	-	150,000	-
25		Police	Restricted Contributions - School Resource Officer costs to be paid by Anchorage School District.	151	-	-	-	9,216	-	-	(9,216)	-
26		Taxes and Reserve	Hotel / Motel Tax - Update to reflect higher than expected growth in revenues in 2012 and projected 3.2% growth in 2013.	multi	-	-	177,069	483,463	-	(177,069)	(129,325)	-
27		Multiple	Cash Pool Short-Term Interest - Updated projection for 2013	multi	-	-	-	1,020,859	-	(163,172)	(734,274)	(123,413)
28		Taxes and Reserve	Other Short-Term Interest - Updated projection for 2013	5 maj	-	-	-	267,000	-	-	(267,000)	-
29		Taxes and Reserve	MUSA Payments (Subject to Tax Cap) - Adjustment based on AWWU, ML&P and SWS 2011 net plant value and 2012 mill rates.	101	-	-	-	(1,567,635)	-	-	1,567,635	-
30		Taxes and Reserve	Utility Dividend - ML&P - Adjustment based on actual 2011 revenues.	101	-	-	-	(192,509)	-	-	192,509	-
31		Taxes and Reserve	MESA Payments (Subject to Tax Cap) - Adjustment based on Port, Merrill Field and ACDA 2011 net plant values and 2012 mill rates.	101	-	-	-	153,533	-	-	(153,533)	-
32		Fire	Ambulance Fees - Increase based on 2012 actuals.	101	-	-	-	500,000	-	-	(500,000)	-

Funding Sources

#	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues *	IGC	Funding Sources		
									Fund Balance (All IGC) *	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
33	Community Development	Building Fees - Increase based on 2012 actuals, assumption of 0% construction growth.	multi	-	-	-	450,000	-	(300,000)	(150,000)	-
34		Total Revenue Adjustments				177,069	2,891,764	-	(640,241)	(1,926,332)	(148,122)
35		Running Subtotal of 2013 Revised General Government Operating Budget				\$ 475,925,783	\$ 181,369,620	\$ 30,183,580	\$ 10,360,001	\$ 237,475,445	\$ 16,537,137
36		Impact of Repeal of AO 2012-104(S-1) with AO 2012-116(S)									
37	Community Development	Platting and Zoning - Right-of-Way Fees - Increase 12.5% - repealed.	101	-	-	-	(219,188)	-	-	219,188	-
38	Community Development	On-Site Water & Wastewater Fee - Increase of 5% - repealed.	101	-	-	-	(20,500)	-	-	20,500	-
39	Fire	Ambulance Fees - Increase of \$300 - repealed.	101	-	-	-	(1,500,000)	-	-	1,500,000	-
40	Health and Human Services	Food Safety and Sanitation - Adjust fees and service fees to be in line with program costs - repealed.	101	-	-	-	(40,000)	-	-	40,000	-
41	Health and Human Services	Noise Permits - Increase fees for events, construction and snow removal which have not been adjusted since 2004 - repealed	101	-	-	-	(15,000)	-	-	15,000	-
42	Library	Room Rental Rates - Increase rates for Assembly Chambers, Wilda Marsten Theatre, Public Conference Room, Mountain View Room, and Assembly Chambers - repealed.	101	-	-	-	(150,000)	-	-	150,000	-
43	Public Transportation	Bus Fares - Effective upon approval, increase People Mover and AnchorRIDES fares - repealed.	101	-	-	-	(750,000)	-	-	750,000	-
44	Taxes and Reserve	Contribution for repeal of fees and fines ordinance AO 2012-104(S-1) from MOA	101	-	-	-	1,936,000	-	-	(1,936,000)	-
45	Taxes and Reserve	Trust Fund 731 per AR 2012-291	101	-	-	-	609,688	-	-	(609,688)	-
46	Taxes and Reserve	Contribution for repeal of fees and fines ordinance AO 2012-104(S-1) from Public Finance Fund 191 per AR 2012-291	101	-	-	-	-	-	-	-	-
47		Total Revenue Adjustments - Impact of Repeal of AO 2012-104(S-1) with AO 2012-116				\$ 475,925,783	\$ 181,220,620	\$ 30,183,580	\$ 10,360,001	\$ 237,624,445	\$ 16,537,137
48		Running Subtotal of 2013 Revised General Government Operating Budget									
49		Tax Cap Effect									
50	Parks and Recreation	Voter Approved Bond O&M - 2013 Proposition 4 - Areawide Greenbelt Trail Safety, Park Improvements, Veterans' Memorial and Surface Rehabilitation (Contingent upon certification of April 2, 2013 election results).	161	-	-	63,000	-	-	-	-	63,000
51	Public Works	Voter Approved Bond O&M - 2013 Proposition 3 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds (Contingent upon certification of April 2, 2013 election results).	multi	-	-	278,500	-	-	-	-	278,500
52	Police	Settlements - Rollins - Reduce amount to reflect insurance recovery.	multi	-	-	-	-	-	1,669,429	(1,669,429)	-
53	Police	Settlements - P&F Retirement - Aetna life insurance for disabled employees.	151	-	-	34,000	-	-	-	34,000	-
54	Multiple	Voter Approved Debt Service - Alignment with debt schedule.	101	-	-	2	-	-	-	46,548	(46,546)
55		Total Expenditure Adjustments - Tax Cap Effect				375,502	-	-	1,669,429	(1,247,381)	(46,546)
56		Running Subtotal of 2013 Revised General Government Operating Budget				\$ 476,301,285	\$ 181,220,620	\$ 30,183,580	\$ 12,029,430	\$ 236,377,064	\$ 16,490,591
57		Personnel Alignment									
58	Multiple	Salaries, PIP, Svc Rec w/ Ret, SS, MC, etc. - AMEA - reduce COLA from 2.6% for 2013.	multi	-	-	(662,139)	-	-	(38,619)	(605,757)	(17,763)
59	Public Transportation	Salaries, PIP, Svc Rec w/ Ret, SS, MC, etc. - Teamsters - take to actuals.	101	-	-	(108,214)	-	-	-	(108,214)	-
60	Multiple	Salaries, PIP, Svc Rec w/ Ret, SS, MC, etc. - IBEW - take to actuals with Recalculation of pension, money purchase plan, legal trust, apprentice fund (previously used 20% estimate).	multi	-	-	(77,408)	-	-	(56,988)	(20,420)	-
61	Public Works	ENG - Recalculation of pension & apprentice fund (previously used 18% estimate).	141	-	-	(59,584)	-	-	-	(59,584)	-
62	Multiple	EXE, NON, Plumbers - Salaries to actuals.	multi	-	-	13,957	-	-	11,981	(304)	2,280
63	Multiple	Medical - to Actuals - Most projections were at 10% over 2012 1Q budget but were adjusted to 2013 actuals (9% over 2012 actuals - actuals 2013 at 2.5% reduction not 1%)	multi	-	-	(1,142,655)	-	-	(69,163)	(1,061,792)	(11,700)



#	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues *	IGC	Funding Sources		
									Fund Balance (All GG) *	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
66	Multiple	Leave Cash-Out - Adjust to 3-year average, with adjustments to reflect 2013 anticipated cash-outs (APDEA, NON, etc).	multi	-	-	306,426	-	-	43,262	255,960	7,214
67	Fire	Salaries, PIP, Edu, MICU w/ Ret. SS, MC, etc. - Adjust to reflect 2013 actual participation. 2013 Approved was based on projection, participation for 2013 is set in January. Also, adjust Medical Intensive Care Unit (MICU) uplift (6% for 59 F56 employees acting as Emergency Medical Service (EMS)) by removing line items and adding calculation by salaries module for all FD employees in Areawide Fund (101) offset by adjustment education uplift to actuals.	multi	-	-	(904,748)	-	-	-	(904,748)	-
68	Police	Salaries, PIP, Edu, Allowance for Differentials w/ Ret. SS, MC, etc. - Adjust to reflect 2013 actual participation. 2013 Approved was based on projection, participation for 2013 is set in January.	151	-	-	(351,247)	-	-	-	(351,247)	-
69	Public Works	Chip-Seal - Adjust to actuals (add 17 positions from line items to be calculated by salaries module).	141	-	-	(197,659)	-	-	-	(197,659)	-
70		<b>Total Expenditure Adjustments - Personnel Alignment</b>				<b>(3,183,271)</b>			<b>(109,537)</b>	<b>(3,053,765)</b>	<b>(19,969)</b>
71		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>				<b>\$ 473,118,014</b>	<b>\$ 181,220,620</b>	<b>\$ 30,183,580</b>	<b>\$ 11,919,893</b>	<b>\$ 233,323,299</b>	<b>\$ 16,470,622</b>
72		<b>Expenditure Adjustments - Other</b>									
73	Community	Add position: Plan Review Engineer.	181	-	1	88,889	-	-	-	88,889	-
74	Community	Add funding for currently filled position: GIS Technician II.	101	1	-	85,077	-	-	-	-	85,077
75	Development	Transfer positions from utilities: Personnel Analyst III & Personnel Analyst II - Labor Relations AWWU and MLP in-house. May start.	101	-	2	162,474	-	-	162,474	-	-
76	Employee Relations	Add position: Benefits Analyst - to assist with the benefits portion of the SAP project, assist with the research that will be necessary for contract negotiations and assist with the day to day benefits operations. May start.	101	-	1	65,237	-	-	-	-	65,237
77	Employee Relations	Add position: Deputy Director II - position	101	-	1	159,078	-	-	-	-	159,078
78	Employee Relations	Continue funding for currently filled position, set to end June 2013: Senior Accountant - add back due to SAP go-live postponement.	101	-	-	63,850	-	-	-	-	63,850
79	Employee Relations	Negotiations prep - Overtime, computers and equipment	101	-	-	70,000	-	-	-	-	70,000
80	Finance	Treasury/Prop Appraisal - Uncapitalize CAMA labor and debt service.	101	-	-	137,180	-	-	-	-	137,180
81	Finance	Controller - add position: Assistant Payroll Manager. May start.	101	-	1	89,622	-	-	-	-	89,622
82	Finance	Computers, copier, training and travel.	101	-	-	31,530	-	-	-	-	31,530
83	Finance	Treasury - add process server cost and revenues	101	-	-	29,000	29,000	-	-	-	-
84	Fire / Police	P&F Retirement - Adjust contributions to Medical and Trust to reflect actuals.	101	-	-	(618,449)	-	-	-	-	(618,449)
85	Information Technology	Uncapitalize CAMA labor	607	-	-	192,200	-	-	-	192,200	-
86	Management and Budget	Uncapitalize SAP labor	101	-	-	47,800	-	-	-	-	47,800
87	Municipal Attorney	Add funding for currently filled position: Municipal Attorney II.	101	1	-	117,755	-	-	-	-	117,755
88	Municipal Attorney	eDiscovery ongoing support.	101	-	-	22,500	-	-	-	-	22,500
89	Parks and Recreation	Add funding for currently filled positions: Senior Office Associate, Recreation Specialist I and Recreation Program Specialist II.	161	3	-	204,654	-	-	-	-	204,654
90	Public Works	Add funding for currently filled position: Senior Office Associate.	101	1	-	73,346	-	-	-	-	73,346
91	Multiple	<b>Budget Alignment</b> - TAMS debt service in line with 2013 schedule.	5 Maj	-	-	13,124	-	-	-	-	13,124
92	Multiple	<b>Budget Alignment</b> - Reverse Contribution Expenditures and Contribution Revenues for Areawide Fund (101) use of fund balance. Contributions are not necessary for use of fund balance within the same fund.	101	-	-	(3,205,000)	(3,205,000)	-	-	-	-
93	Multiple	General Liability & Workers Comp new rates including Tax Cap impact reduction for Rollins settlements to reflect insurance recovery.	multi	-	-	-	-	(61,901)	(275,406)	329,698	7,609
94	Multiple	IGCs run with 2013 updated factors.	multi	-	-	-	-	987,199	(714,163)	(23,258)	(49,778)
95	Multiple	<b>Total Expenditure Adjustments - Other</b>		<b>6.00</b>	<b>6.00</b>	<b>(2,170,133)</b>	<b>(3,176,000)</b>	<b>1,087,772</b>	<b>(708,480)</b>	<b>688,744</b>	<b>(42,169)</b>

Line	Department	Description	Fund				Positions			Funding Sources		
			Fund	Filed	Vacant	Direct Costs	Non-Property Tax Revenues *	IGC	Fund Balance (All IGC) *	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates	
98		Running Subtotal of 2013 Revised General Government Operating Budget	6.00	6.00	6.00	\$ 470,947,881	\$ 178,044,620	\$ 31,271,352	\$ 11,211,413	\$ 233,992,043	\$ 16,428,453	
99		<b>Expenditure Adjustments - Transfers</b>										
100	Employee Relations	Office of Equal Opportunity (OEO) - Per AO 2013-34, move OEO labor and non-labor from Employee Relations to Municipal Manager.	101	(2)		(222,206)				(222,206)		
101	Municipal Manager	Office of Equal Opportunity (OEO) - Per AO 2013-34, move OEO labor and non-labor from Employee Relations to Municipal Manager.	101	2		222,206				222,206		
102		<b>Total Expenditure Adjustments - Transfers</b>										
103		Running Subtotal of 2013 Revised General Government Operating Budget	6.00	6.00	6.00	\$ 470,947,881	\$ 178,044,620	\$ 31,271,352	\$ 11,211,413	\$ 233,992,043	\$ 16,428,453	
104		<b>Expenditure Adjustments - One-Time</b>										
105	Municipal Attorney	eDiscovery, part of JusticeWeb software package.	101			266,050				266,050		
106	Police	Legal fees.	151			150,000				150,000		
107	Chief Fiscal Officer	SAP Capital - contribution of Areawide Fund (101) surplus to fund OT labor (\$4M) and non-labor capital (\$1.1M) expense.	101			1,500,000				1,500,000		
109	Chief Fiscal Officer	SAP Operating - contribution of Areawide Fund (101) surplus to fund non-labor operating (\$45M) expense.	101			450,000				450,000		
110	Information Technology	SAP non-labor expense funded by contribution from 101 Fund balance through CFO.	607			450,000				450,000		
111	Purchasing	Paymentnet4 Upgrade.	101			50,000				50,000		
112	Mayor	Anchorage Centennial.	101			800,000				800,000		
113	Employee Relations	Position Classification Study.	101			300,000				300,000		
114	Mayor	Ship Creek Development.	101			400,000				400,000		
115	Mayor	Contributions to Community Grants.	101			100,000				100,000		
116		<b>Total Expenditure Adjustments - One-Time</b>				4,466,050				4,016,050		
117		Running Subtotal of 2013 Revised General Government Operating Budget	6.00	6.00	6.00	\$ 475,413,931	\$ 178,494,620	\$ 31,271,352	\$ 11,211,413	\$ 238,008,093	\$ 16,428,453	
118		<b>Board Requests from Service Areas (SA) with Maximum Tax Rates</b>										
120	Fire	Chugiak Fire SA Fire and Rescue - Adjust budget to maximum mill rate 1.0.	104			(38,791)					(38,791)	
121	Public Works	Glen Alps - Adjust budget to the maximum mill rate of 2.75.	105			16,098					16,098	
122	Fire	Girdwood Valley SA - Workers' compensation insurance	106			75,000					75,000	
123	Public Works	Girdwood Valley SA - Adjust in line with Girdwood Board of Supervisors request.	106			4,763				1,000	3,763	
124	Public Works	Birch Tree/Eimore LRSA - Adjust budget to the maximum mill rate of 1.50.	111			9,508					9,508	
125	Public Works	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	112			1,375					1,375	
126	Public Works	Vaili Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40.	113			5,353					5,353	
127	Public Works	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30.	114			2,246					2,246	
128	Public Works	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00.	115			225					225	
129	Public Works	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50.	116			725					725	
130	Public Works	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00.	117			1,840					1,840	
131	Public Works	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30.	118			6,141					6,141	
132	Public Works	CBERRRSA - Adjust tax supported budget to a mill rate of 2.00 and apply fund balance to retain current budget levels.	119			(94)				600,000	(600,094)	
133	Public Works	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget.	121			922					922	
134	Public Works	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget.	122			(3)					(3)	
135	Public Works	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50.	123			3,636					3,636	
136	Public Works	Totem LRSA - Adjust budget to the maximum mill rate of 1.50.	124			2,704					2,704	
137	Public Works	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00.	125			416					416	
138	Public Works	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50.	126			1,408					1,408	
139	Public Works	Eagle River Street Light SA - Adjust budget to the maximum mill rate of .50 mills.	129			25,791					25,791	
140	Public Works	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30.	142			9,479					9,479	
141	Public Works	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00.	143			14,362					14,362	
142	Public Works	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50.	144			1,222					1,222	

Funding Sources

#	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues *	IGC	Fund Balance (All GG) *	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
143	Public Works	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50.	145	-	-	1,898	-	-	-	-	1,898
144	Public Works	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00.	146	-	-	550	-	-	-	-	550
145	Public Works	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50.	147	-	-	1,098	-	-	-	-	1,098
146	Public Works	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50.	148	-	-	2,926	-	-	-	-	2,926
147	Public Works	South Golden View RRSAs - Adjust budget to the maximum mill rate of 1.80.	149	-	-	28,685	-	-	-	-	28,685
148	Parks and Recreation	Eagle River/Chugiak Parks and Recreation SA - Adjust budget to maximum mill rate of .50 for operating budget, and leaving capital as-is (below .50 maximum), in line with what the Board of Supervisors has approved.	162	-	-	14,016	-	-	-	-	14,016
149		<b>Total Board Requests from Service Areas (SA) with Maximum Tax Rates</b>		-	-	<b>193,499</b>	<b>1,000</b>	-	<b>600,000</b>	-	<b>(407,501)</b>
150		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		<b>6.00</b>	<b>6.00</b>	<b>\$ 475,607,430</b>	<b>\$ 178,496,620</b>	<b>\$ 31,271,352</b>	<b>\$ 11,811,413</b>	<b>\$ 238,008,093</b>	<b>\$ 16,020,952</b>
151		<b>Assembly Amendments</b>									
152	Assembly	Chairman Halj, Vice Chair Trombley - Assembly Aide personnel alignment.	101	-	-	58,460	-	-	-	-	58,460
154	Community Development	Assemblymember Starr - Transfer Ship Creek Development from Mayor Department to Planning Division in Community Development (ref lines 114 and 159).	101	-	-	400,000	-	-	-	-	400,000
155	Employee Relations	Assemblymember Starr - Reduce proposed funding for Deputy Director II (ref line 78).	101	-	(1)	(159,078)	-	-	-	-	(159,078)
156	Employee Relations	Assemblymember Starr - Reduce proposed funding for negotiations prep - overtime, computers and equipment (ref line 80).	101	-	-	(70,000)	-	-	-	-	(70,000)
157	Finance	Assemblymember Traini - Eliminate biennial Municipal registration tax for historic vehicles.	101	-	-	-	(3,000)	-	3,000	-	-
158	Mayor	Assemblymember Flynn - Grant to help fund Anchorage Youth Court in 2014. To be contributed to and appropriated in special revenue fund.	101	-	-	205,000	-	-	-	-	205,000
159	Mayor	Assemblymember Starr - Transfer Ship Creek Development from Mayor Department to Planning Division in Community Development (ref lines 114 and 154).	101	-	-	(400,000)	-	-	-	-	(400,000)
160	Mayor	Assemblymember Demboski - Decrease the Anchorage Centennial appropriation as proposed (ref line 112) from \$800,000 to \$500,000 and apply \$300,000 to property tax relief.	101	-	-	(300,000)	-	-	-	-	(300,000)
161	Municipal Manager	Office of Equal Opportunity (OEO) - Non-labor budget to support federal requirements relating to Disadvantaged Business Enterprise (DBE) program and office equipment.	101	-	-	8,475	-	-	-	-	8,475
162	Police	Assemblymember Traini - Eliminate the fee of \$150 to process federal firearms forms as described in AMC 8.100.020.	151	-	-	-	(6,600)	-	6,600	-	-
163	Taxes and Reserve	Assemblymember Starr - Amendment to AO 2013-57, page 2, line 21 - Adjust Eagle River Street Light Service Area Fund (129) mills to .01 by using fund balance.	129	-	-	-	-	-	553,169	-	(553,169)
164		<b>Total Assembly Amendments</b>		-	(1.00)	<b>(257,143)</b>	<b>(9,600)</b>	-	<b>562,769</b>	<b>(257,143)</b>	<b>(553,169)</b>
165		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		<b>6.00</b>	<b>5.00</b>	<b>\$ 475,350,287</b>	<b>\$ 178,486,020</b>	<b>\$ 31,271,352</b>	<b>\$ 12,374,182</b>	<b>\$ 237,750,950</b>	<b>\$ 15,467,783</b>
167		<b>2013 Approved General Government Operating Budget</b>									
168		<b>Total Adjustments and Amendments</b>									
169						\$ 475,748,714	\$ 178,477,856	\$ 30,183,580	\$ 4,850,803	\$ 245,551,216	\$ 16,685,259
170						\$	\$ (388,427)	\$ 8,164	\$ 1,087,772	\$ (7,800,266)	\$ (1,217,476)
171											
172		<b>2013 Revised General Government Operating Budget</b>				<b>\$ 475,350,287</b>	<b>\$ 178,486,020</b>	<b>\$ 31,271,352</b>	<b>\$ 12,374,182</b>	<b>\$ 237,750,950</b>	<b>\$ 15,467,783</b>
173											
174											
175											
176											
177											

Tax Cap & (Over) / Under Tax Cap with \$7,071,444 of ASD capacity \$ 237,750,950 \$ 0

**TOTAL PROPERTY TAXES \$ 253,218,733**