



Municipality of Anchorage

**2016 Revised
General Government
Operating Budget**

**2016 Established Tax
Levies**

**Ethan Berkowitz, Mayor
Anchorage, Alaska**

MUNICIPALITY OF ANCHORAGE

DAN SULLIVAN, MAYOR

ASSEMBLY

Patrick Flynn, Chair (2017)	Paul Honeman (2016)	Bill Starr (2017)
Amy Demboski (2016)	Elvi Gray-Jackson (2017)	Tim Steele (2017)
Bill Evans (2017)	Jennifer Johnston (2016)	Dick Traini (2016)
Ernie Hall (2016)	Pete Petersen (2017)	

BUDGET ADVISORY COMMISSION

Shirley Nelson, Chair (2015)	Joe Riggs (2015)	Karl Von Lührte (2015)
James Bailey (2017)	Alfred Tamagni (2015)	Jon Watkins (2016)
Bob Griffin (2017)	Lisa Vaught (2016)	Bill Webb (2016)
Tiger Helgelien (2017)	Liz Vazquez (2016)	

CHIEF FISCAL OFFICER

Katherine Giard, Chief Fiscal Officer

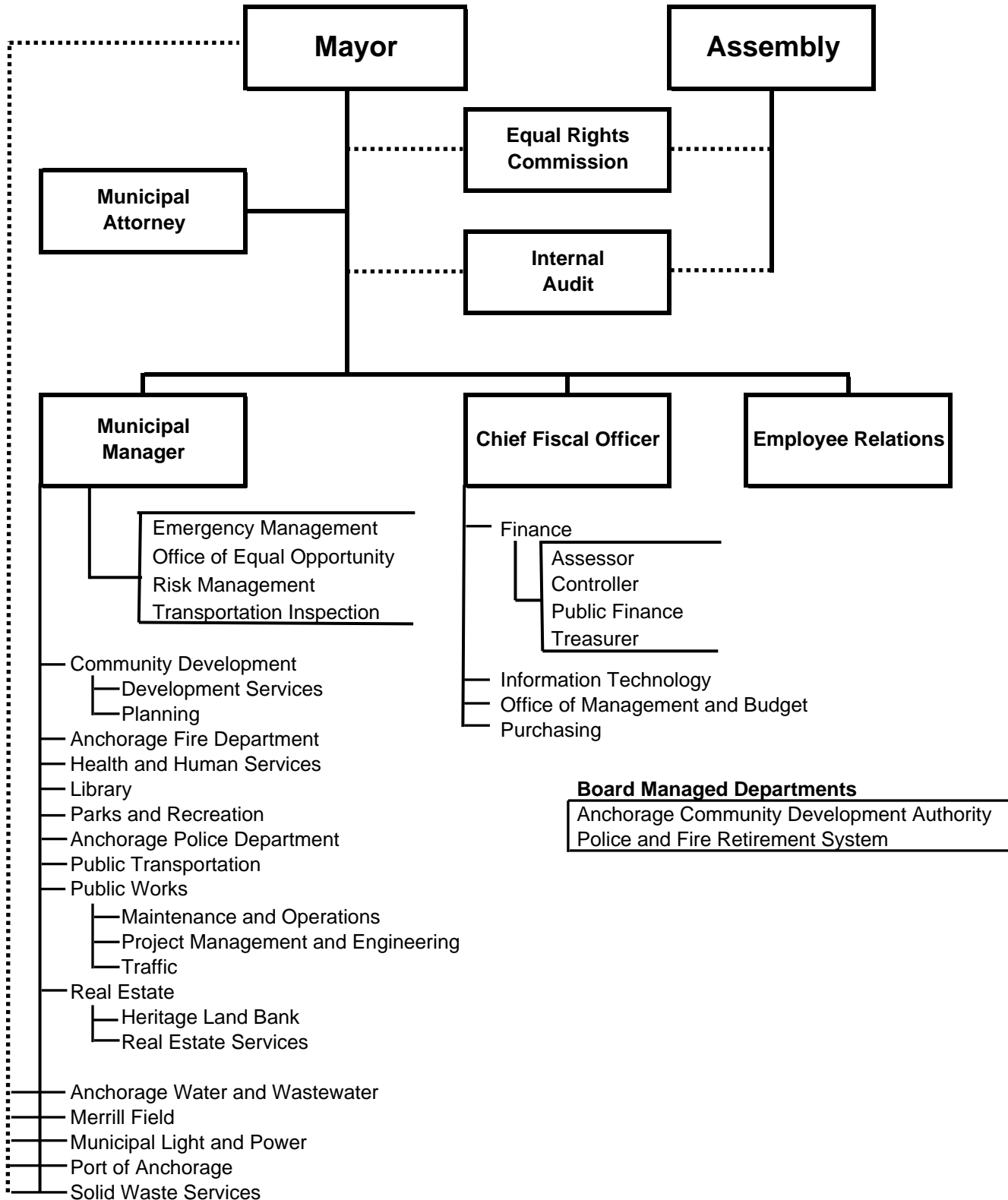
MANAGEMENT AND BUDGET

Marilyn Banzhaf, Acting Director

Christine Chesnut	Natalia Meyers	Courtney Petersen
Rachel Rivas	Darlene Williams	



MUNICIPALITY OF ANCHORAGE



2016 Revised Operating Budgets and Taxes

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CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-26-2016

ANCHORAGE, ALASKA
AR 2016 - 104 as Amended

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**
 2 **FUNDS FOR THE 2016 GENERAL GOVERNMENT OPERATING BUDGET FOR THE**
 3 **MUNICIPALITY OF ANCHORAGE**

4
 5 WHEREAS, the approved 2016 budget for the Municipality of Anchorage was adopted by AO 2015 -
 6 106 (S).

7
 8 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2016;
 9 now, therefore,

10
 11 THE ANCHORAGE ASSEMBLY RESOLVES:

12
 13 **Section 1.** The direct cost amounts set forth for the 2016 fiscal year for the following operating
 14 departments and/or agencies are hereby appropriated for the 2016 fiscal year:

15 Department/Agency	2016 Approved Budget	Revision	2016 Revised Budget
16 GENERAL GOVERNMENT			
17 Assembly	\$ 3,381,235	\$ 1,077,588	\$ 4,458,823
18 Chief Fiscal Officer	660,543	(184,303)	476,240
		50,920	11,223,405
20 Development Services	11,172,485	_____	11,172,485
21 Economic & Community Development	10,680,044	685,324	11,365,368
22 Employee Relations	3,811,287	-	3,811,287
23 Equal Rights Commission	775,779	-	775,779
24 Finance	14,102,996	261,544	14,364,540
		(135,343)	93,871,863
26 Fire	94,007,206	(218,843)	93,788,363
27 Health & Human Services	11,472,082	111,284	11,583,366
28 Information Technology	15,050,620	1,814,017	16,864,637
29 Internal Audit	734,921	-	734,921
30 Library	8,273,329	-	8,273,329
31 Maintenance & Operations	87,931,768	1,133,193	89,064,961
32 Management & Budget	1,099,866	150,000	1,249,866
		540,000	2,520,527
34 Mayor	1,980,527	465,000	2,445,527
35 Municipal Attorney	7,557,281	(94,819)	7,462,462
36 Municipal Manager	12,793,481	342,976	13,136,457
37 Non-Departmental (TANS DS Fund 101)	263,013	-	263,013
38 Parks & Recreation	21,236,284	331,383	21,567,667
39 Planning	3,443,738	1	3,443,739
		930,771	101,684,222
41 Police	100,753,451	611,895	101,365,346
42 Project Management & Engineering	6,538,200	103,319	6,641,519
43 Public Transportation	23,366,540	(4,443)	23,362,097
44 Public Works Administration	11,579,402	154,852	11,734,254
45 Purchasing	1,811,040	-	1,811,040
46 Real Estate	7,914,001	-	7,914,001
47 Traffic	5,201,573	352,800	5,554,373
48 Convention Center Reserve	13,293,856	43,062	13,336,918
49		\$ 7,664,126	\$ 488,550,674
50 GRAND TOTAL GENERAL GOVERNMENT	\$ 480,886,548	\$ 7,135,830	\$ 488,022,378

2016 Revised Operating Budgets and Taxes

Resolution to Revise and Appropriate 2016 General Government Operating Budget
Page 2 of 3

1 **Section 2.** The function cost amounts set forth for the 2016 fiscal year for the following operating
2 funds are hereby appropriated (see **Section 5**):

Fund	2016		2016
No. Fund Description	Approved	Revision	Revised
	Budget		Budget
GENERAL FUNDS			
		\$ 5,349,640	\$ 125,849,605
101 Areawide General	\$ 120,499,965	\$ 5,223,720	\$ 125,723,685
104 Chugiak Fire SA	1,404,521	(125,988)	1,278,533
105 Glen Alps SA	335,250	12,665	347,915
		403,402	2,612,287
106 Girdwood Valley SA	2,208,885	84,526	2,293,411
111 Birchtree/Elmore LRSA	279,457	16,402	295,859
112 Sec. 6/Campbell Airstrip LRSA	149,538	5,534	155,072
113 Valli-Vue Estates LRSA	123,110	1,829	124,939
114 Sky ranch Estates LRSA	34,790	1,813	36,603
115 Upper Grover LRSA	14,883	594	15,477
116 Raven Woods/Bubbling Brook LRSA	18,591	1,286	19,877
117 Mt. Park Estates LRSA	36,141	(1,586)	34,555
118 Mt. Park/Robin Hill RRSA	159,066	4,068	163,134
119 Chugiak/Birchwood/Eagle River RRSA	7,102,413	12,324	7,114,737
121 Eaglewood Contributing RSA	106,988	(142)	106,846
122 Gateway Contributing RSA	2,148	6	2,154
123 Lakehill LRSA	49,243	3,751	52,994
124 Totem LRSA	25,340	1,881	27,221
125 Paradise Valley South LRSA	14,738	1,444	16,182
126 SRW Homeowners LRSA	59,063	(104)	58,959
129 Eagle River Street Light SA	378,467	658	379,125
		(313,930)	77,843,345
131 Anchorage Fire SA	78,157,275	(397,430)	77,759,845
141 Anchorage Roads & Drainage SA	72,215,172	552,732	72,767,904
142 Talus West LRSA	134,221	15,977	150,198
143 Upper O'Malley LRSA	692,653	28,205	720,858
144 Bear Valley LRSA	51,822	(700)	51,122
145 Rabbit Creek View/Heights LRSA	98,557	8,957	107,514
146 Villages Scenic Parkway LRSA	21,006	1,778	22,784
147 Sequoia Estates LRSA	20,479	305	20,784
148 Rockhill LRSA	46,424	4,100	50,524
149 South Goldenview Area RRSA	639,044	45,887	684,931
150 Homestead LRSA	21,712	1,068	22,780
151 Anchorage Metropolitan Police SA	111,823,112	(429,677)	111,393,435
161 Anchorage Parks & Recreation SA	19,700,479	320,491	20,020,970
162 Eagle River/Chugiak Parks/Rec SA	4,316,468	145,309	4,461,777
181 Anchorage Building Safety SA	7,925,307	(547,308)	7,377,999
191 Public Finance & Investment Fund	1,747,199	65,426	1,812,625
		\$ 5,588,097	\$ 436,201,624
Subtotal General Funds	\$ 430,613,527	\$ 5,059,804	\$ 435,673,328
SPECIAL REVENUE FUNDS			
202 Convention Center Reserves	\$ 13,293,856	\$ 43,062	\$ 13,336,918
221 Heritage Land Bank	1,069,191	113,673	1,182,864
Subtotal Special Revenue Funds	\$ 14,363,047	\$ 156,735	\$ 14,519,782
DEBT SERVICE FUND			
301 PAC Surcharge Revenue Bond	\$ 293,700	\$ -	\$ 293,700

Resolution to Revise and Appropriate 2016 General Government Operating Budget

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INTERNAL SERVICE FUNDS

602 Self-Insurance	\$	389,639	\$	1,114,245	\$	1,503,884
607 Management Information Systems		6,191		(6,191)		-
Subtotal Internal Service Funds	\$	395,830	\$	1,108,054	\$	1,503,884
				\$	6,852,887	\$ 452,518,990
GRAND TOTAL GENERAL GOVERNMENT	\$	445,666,104	\$	6,324,594	\$	451,990,694

Section 3. Revising the Police and Fire Retiree Medical Administration Fund (165000) direct cost budget as supported by reimbursement from the Police & Fire Retiree Medical Trust. Police and Fire Retiree Medical Administration direct cost is revised and appropriated in an amount of THIRTY-ONE THOUSAND NINE HUNDRED EIGHTY DOLLARS (\$31,980).

Section 4. Revising the Police and Fire Retiree Medical Liability Fund (281000) direct and function cost budgets based on the Plan Administrator Report and revised IGCs as follows:

		2016 Approved Budget		Revision		2016 Revised Budget
Police and Fire Retiree Medical Liability Fund						
Direct Budget	\$	3,483,843	\$	85,663	\$	3,569,506
Function Budget	\$	3,500,186	\$	85,766	\$	3,585,952

Section 5. The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

Section 6. Depending on availability of funds in Fund Balance, on or after September 1, 2016 but before December 31, 2016 the Municipality shall rebate up to \$5,000,000 to residential property taxpayers for taxes paid on the first \$300,000 of assessed valuation of a residential property.

7

Section 6. This resolution shall take effect immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 26th day of April, 2016.


Chair of the Assembly

ATTEST:


Municipal Clerk

MUNICIPALITY OF ANCHORAGE



ASSEMBLY MEMORANDUM

No. AM 260-2016

Meeting Date: April 12, 2016

1 FROM: MAYOR

2
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
4 REVISING AND APPROPRIATING FUNDS FOR THE 2016
5 GENERAL GOVERNMENT OPERATING BUDGET FOR THE
6 MUNICIPALITY OF ANCHORAGE
7

8 The attached resolution reflects the Administration's proposed revisions to the 2016 General
9 Government Operating Budget. The proposed package updates projected revenues, fine-tunes
10 2016 direct costs, and funds items that were not anticipated at the time the 2016 budget was
11 approved last November.
12

13 When compared to the 2016 budget approved in November 2015, the revised operating budget
14 increases by \$7.36 million, which includes the Clerk's office one-time request for approximately
15 \$1 million for the Vote by Mail program.
16

17 The Administration proposed adjustments supporting the following key efforts: requirements and
18 continued improvements in the IT Department to support departments, improve customer
19 service and project delivery; support to reduce homelessness and improve public safety in our
20 community; and support for marijuana sales tax administration and enforcement. A detailed
21 listing of each change is attached to this AM.
22

23 Successful management of 2015 department budgets resulted in significant savings in the five
24 major funds (property taxes) at year-end. In addition, favorable court decisions and realization
25 of some non-tax revenues make available \$14 to \$15 million in preliminary fund balance. Since
26 it is still unclear what actions the Alaska Legislature will take this year that would affect the
27 Municipal operating budget, including our allocation from State municipal revenue sharing, the
28 Administration proposes that the remaining fund balance be held until Legislative action on the
29 state budget is completed.
30

31 Revenue Adjustments

32 The updated revenue projections include assumptions for marijuana sales tax and some
33 departmental adjustments, otherwise the overall revenues are relatively flat.
34

35 Total Property Tax Requirement

36 The revised budget proposes a 6.7% increase in property taxes, subject to tax cap, compared
37 to the 2015 revised budget. Combined with the increase in assessed values, the average mill
38 rate increases .25 mills from 7.63 mills in 2015 to 7.88 mills in 2016 resulting in an increase of
39 \$25 per \$100,000 home.
40

41 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

42 Prepared by: Office of Management & Budget
43 Approved by: Lance Wilber, Director, Office of Management & Budget
44 Concur: Robert E. Harris, CFO
45 Concur: Michael K. Abbott, Municipal Manager
46 Respectfully Submitted: Ethan A. Berkowitz, Mayor

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources				
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
1	2016 Approved General Government Operating Budget										
2											
3	Revenue Adjustments										
4	Area Wide	Reverse use of Fund balance on ongoing items in 2016 Approved	101000	-	-	-	-	-	(3,136,520)	3,136,520	-
5	Assembly	Marijuana Licensing Fees - Anticipated revenue from State of Alaska from marijuana applications.	101000	-	-	-	25,500	-	-	(25,500)	-
6	Fire	Ambulance Fees - Update to reflect increase in transports, increase of collectability of "spice" transports, and increase to Medicaid expansion.	101000	-	-	-	1,000,000	-	-	(1,000,000)	-
7	Police	SOA Traffic Court Fines - In-line with actuals and decline in number of citations issued.	151000	-	-	-	(185,752)	-	-	185,752	-
8	Police	SOA Trial Court Fines - Based on updated FY16 projected factors.	151000	-	-	-	(431,670)	-	-	431,670	-
9	Police	Criminal Rule 8 Collect Costs - update in-line with historical actuals received.	151000	-	-	-	(134,436)	-	-	134,436	-
10	Taxes & Reserve	Hotel / Motel Tax - Update to reflect 2016 projection.	multi	-	-	65,000	195,000	-	(65,000)	(65,000)	-
11	Taxes & Reserve	MUSA / MESA Payments (Subject to Tax Cap) - Adjustment based on utilities: AWWU, ML&P, and SWS Collection and Disposal and enterprises: Port, Merrill Field, and ACDA.	101000	-	-	-	264,644	-	-	(264,644)	-
12	Multiple	Department Adjustments - Updates in line with 2016 projections	multi	-	-	-	(74,740)	-	(11,831)	84,941	1,630
13	Total Revenue Adjustments										
14											
15	Running Subtotal of 2016 Revised General Government Operating Budget										
16	Expenditure Adjustments - Tax Cap Effect										
17	Multiple	Voter Approved Bond O&M - 2013-2015 Parks and Roads Bonds.	multi	-	-	1,221,000	-	-	-	1,221,000	-
18	Maintenance & Operations	Voter Approved Bond O&M - 2016 Proposition 5 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds (<i>Contingent upon certification of April 5, 2016 election results</i>).	141000	-	-	123,850	-	-	-	123,850	-
19	Economic & Community	Settlement on land use decision.	101000	-	-	295,000	-	-	-	295,000	-
20	Multiple	Voter Approved Debt Service - Alignment with debt schedule.	multi	-	-	199,871	-	-	-	212,777	(12,906)
21	Total Expenditure Adjustments - Tax Cap Effect										
22											
23	Running Subtotal of 2016 Revised General Government Operating Budget										
24	Expenditure Adjustments - Ongoing										
25	Development Services	Net-zero rebalancing of expenditures between Fund 101 and Fund 181 for Development Services.	101000	-	-	-	-	-	8,876	(8,876)	-
26	Economic & Community	GIS COE from AWWU to General Government - Moving 2 full-time filled positions from AWWU and adding \$53k in non-labor.	multi	-	2	283,311	-	273,901	9,410	-	-
27	Economic & Community	Create Special Administrative Assistant II in OECD	101000	1	-	133,398	66,699	-	-	66,699	-
28	Economic & Community	PAC and Museum contractual adjustments in line with CPI and population adjusters.	101000	-	-	(42,500)	-	-	-	(42,500)	-
29	Finance	Municipal Cash Pool management fees	164000	-	-	64,280	64,280	-	-	-	-
30	Information Technology	Required - SAP HEC Enterprise Cloud Software upgrade	607000	-	-	1,000,000	-	-	1,000,000	-	-
31	Information Technology	Required - TekSystems Support of PeopleSoft & CAMA	607000	-	-	400,000	-	-	400,000	-	-
32	Information Technology	Required - Center for Internet Security Monitoring	607000	-	-	75,300	-	-	75,300	-	-
33	Information Technology	Required - Increase in Maintenance over years - Cisco SmartNet, MS EA, Symantec Netbackup	607000	-	-	30,000	-	-	30,000	-	-
34	Information Technology	Required - Increase Depreciation cost - MS EA needs to be depreciated at 7	607000	-	-	225,000	-	-	225,000	-	-
35	Information Technology	IT Service Management Software Platform subscription for Service Desk, Software, Asset Management, and Professional Services for install for IT Service Management Software Platform for Customer Service Reporting, Incident Management, Software Management, and Asset Management	607000	-	-	171,000	-	-	171,000	-	-
36	Information Technology	Customer Service Manager	607000	-	1	83,089	-	-	83,089	-	-
37	Information Technology	Compliance and Project Manager	607000	-	1	83,089	-	-	83,089	-	-
38	Maintenance & Operations	Establish annual contribution to capital for street light replacements utilizing street light insurance cost recovery revenues.	141000	-	-	28,340	28,340	-	-	-	-
39	Mayor	Professional services to improve citizen access to government information for transparency and accountability	101000	-	-	40,000	-	-	-	40,000	-
40	Municipal Manager	Efficiencies and Shared Services Evaluations	101000	-	-	83,000	-	-	-	83,000	-

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources					
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates	
41	Project Management & I	Overtime increase for project management (\$76k) and geotechnical services (\$13k) in support of capital projects.	101000	-	-	89,000	-	89,000	-	-	-	
42	Project Management & I	Salary and Benefit increase for executive replacement; position provides public outreach for capital projects.	101000	-	-	14,318	-	14,318	-	-	-	
43	Traffic	Establish annual contribution to capital for traffic signal replacements utilizing street light insurance cost recovery revenues.	101000	-	-	22,800	22,800	-	-	-	-	
44	Multiple	IGCs with updated rates and factors	multi	-	-	-	-	153,416	(876,131)	642,242	80,473	
45	Multiple	Police and Fire Department Retiree Medical Insurance	multi	-	-	(17,486)	-	-	-	(17,486)	-	
46	Total Expenditure Adjustments - Ongoing				1	4	2,765,939	182,119	530,635	1,209,633	763,079	80,473
47												
48	Running Subtotal of 2016 Revised General Government Operating Budget				1	4	\$ 486,536,826	\$ 163,440,411	\$ 36,730,695	\$ 2,408,435	\$ 266,388,558	\$ 17,568,729
49	Expenditure Adjustments - One-Time											
50	Assembly	2016 1Q - 1 TIME Vote by Mail initiative needs, including but not limited to: hardware, software, space lease, and personnel. Will allow direct contact with each registered voter, engaging them in Municipal Election process. Over time, this has shown an increase in voter participation. Will centralize elections process, & streamlines election administration.	101000	-	-	1,077,588	-	-	1,000,000	77,588	-	
51	Management & Budget	2016 1Q - 1 TIME - 2015 Fund Balance Carry-forward of contract for continuation of IGC review project.	101000	-	-	150,000	-	-	150,000	-	-	
52	Mayor	2016 1Q - 1 TIME - Homelessness - Housing and homelessness initiative includes matching funds and support to infrastructure needs and outreach coordinator.	101000	-	-	425,000	-	-	425,000	-	-	
53	Police	2016 1Q - 1 TIME - Increase legal funds to cover on-going court costs associated with civil trials. One-time funding based on estimate from Municipal Attorney for lawsuits already in progress.	151000	-	-	250,000	-	-	250,000	-	-	
54	Total Expenditure Adjustments - One-Time				-	-	1,902,588	-	-	1,825,000	77,588	-
55												
56	Running Subtotal of 2016 Revised General Government Operating Budget				1	4.00	\$ 488,439,414	\$ 163,440,411	\$ 36,730,695	\$ 4,233,435	\$ 266,466,146	\$ 17,568,729
57	Departmental Transfers - Recurring											
58	Chief Fiscal Officer	Special Administrative Assistant II to Municipal Manager from CFO	101000	(1)	-	(184,303)	-	-	-	(184,303)	-	
59	Municipal Manager	Special Administrative Assistant II to Municipal Manager from CFO	101000	1	-	184,303	-	-	-	184,303	-	
60	Information Technology	Senior Systems Analyst from IT to APD	607000	(1)	-	(152,611)	-	-	(152,611)	-	-	
61	Police	Senior Systems Analyst from IT to APD	151000	1	-	152,611	-	-	-	152,611	-	
62	Municipal Attorney	Special Admin Assistant II from Muni Atty to Muni Mgr, Risk	101000	(1)	-	(94,819)	-	-	-	(94,819)	-	
63	Municipal Manager	Special Admin Assistant II from Muni Atty to Muni Mgr, Risk	101000	1	-	94,819	-	-	-	94,819	-	
64	Finance	SAP Analyst from Controller to IT	101000	(1)	-	(124,150)	-	-	-	(124,150)	-	
65	Multiple	SAP Analyst from Controller to IT	607000	1	-	124,150	-	-	124,150	-	-	
66	Total Departmental Transfers - Recurring				-	-	-	-	-	(28,461)	28,461	-
67												
68	Running Subtotal of 2016 Revised General Government Operating Budget				1	4	\$ 488,439,414	\$ 163,440,411	\$ 36,730,695	\$ 4,204,974	\$ 266,494,607	\$ 17,568,729
69	Expenditure Adjustments - Marijuana Sales Tax Funded - Contingent upon certification of April 5, 2016 election results											
70	Finance	Treasury - Software and non-labor costs to support new marijuana retail sales tax.	101000	-	-	268,550	268,550	-	-	-	-	
71	Finance	Treasury - Tax Enforcement Officer	101000	-	1	52,864	52,864	-	-	-	-	
72	Health & Human Services	Marijuana Retail Shop Inspector - Inspection of retail shops (food safety, conformance with labeling requirements, product safety).	101000	-	1	23,426	23,426	-	-	-	-	
73	Health & Human Services	Public health education campaign related to marijuana.	101000	-	-	100,000	100,000	-	-	-	-	
74	Police	Course materials and Officer overtime for the three day training course providing advanced training to evaluate suspected drug impairment.	151000	-	-	138,461	138,461	-	-	-	-	
75	Total Expenditure Adjustments - Marijuana Sales Tax Funded - Contingent upon certil				-	2	583,301	583,301	-	-	-	-
76												
77	Running Subtotal of 2016 Revised General Government Operating Budget				1	6	\$ 489,022,715	\$ 164,023,712	\$ 36,730,695	\$ 4,204,974	\$ 266,494,607	\$ 17,568,729
78	Board Requests from Service Areas (SA) with Maximum Tax Rates											
79	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0.	104000	-	-	(123,804)	-	-	-	-	(123,804)	
80	Public Works Administration	Glen Alps - Adjust budget to the maximum mill rate of 2.75.	105000	-	-	12,499	-	-	-	-	12,499	
81	Maintenance & Operations	Lease & Rental Revenue - Girdwood Valley SA - Adjust to actuals with GBOS recommendation - Increase Community Center rental income	106000	-	-	-	5,000	-	-	-	(5,000)	

		Funding Sources											
Line #	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		
82	Maintenance & Operations	Girdwood Valley SA - Girdwood Board of Supervisors request to increase Sr. Office Associate position from part-time 0.48FTE to full-time 1.0FTE.	106000	-	-	56,494	-	-	-	-	56,494		
83	Maintenance & Operations	Girdwood Valley SA - Girdwood Board of Supervisors request. Increase Special Admin Assistant II position salary.	106000	-	-	8,395	-	-	-	-	8,395		
84	Maintenance & Operations	Girdwood Valley SA - Adjust in line with Girdwood Board of Supervisors request. ONE-TIME Reduction to non-labor: reduce capital contribution (\$49,999), increase professional services for cemetery feasibility study (\$20,000).	106000	-	-	(29,999)	-	-	-	-	(29,999)		
85	Maintenance & Operations	Girdwood Valley SA - Adjust in line with Girdwood Board of Supervisors request. Increase non-labor for repair & maintenance costs.	106000	-	-	1,000	-	-	-	-	1,000		
86	Parks & Recreation	Reduce Seasonal Park Caretaker Position from 40 hours to 20 hours per week. Should not have any impacts on day to day maintenance of parks. Boards actions stating that proposed work in combination with contract services can be achieved with 20 hour part-time laborer.	106000	-	-	(7,754)	-	-	-	-	(7,754)		
87	Parks & Recreation	Increase Contractual Services to cover additional portable toilet services. Meets Dept's objective of promoting safe and clean parks.	106000	-	-	350	-	-	-	-	350		
88	Parks & Recreation	Increase funding for volunteer participant support.	106000	-	-	500	-	-	-	-	500		
89	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to Board approved mill rate of 0.92 (maximum voter approved mill rate for operating and capital is 1.0 mil) with additional voter approved 0.06 mil currently collected for previously incurred bond indebtedness. Total Service Area mil collection is 0.98 mil.	162000	-	-	144,247	-	-	-	-	144,247		
90	Public Works Administration	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50.	111000	-	-	16,402	-	-	-	-	16,402		
91	Public Works Administration	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	112000	-	-	5,534	-	-	-	-	5,534		
92	Public Works Administration	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40.	113000	-	-	1,829	-	-	-	-	1,829		
93	Public Works Administration	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30.	114000	-	-	1,813	-	-	-	-	1,813		
94	Public Works Administration	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00.	115000	-	-	594	-	-	-	-	594		
95	Public Works Administration	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50.	116000	-	-	1,286	-	-	-	-	1,286		
96	Public Works Administration	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00.	117000	-	-	(1,586)	-	-	-	-	(1,586)		
97	Public Works Administration	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30.	118000	-	-	4,068	-	-	-	-	4,068		
98	Public Works Administration	Eaglewood SA - Adjust budget to the maximum mill rate of 0.37.	121000	-	-	(142)	-	-	-	-	(142)		
99	Public Works Administration	Gateway SA - Adjust budget to the maximum mill rate of 0.27.	122000	-	-	6	-	-	-	-	6		
100	Public Works Administration	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50.	123000	-	-	3,751	-	-	-	-	3,751		
101	Public Works Administration	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50).	124000	-	-	1,881	-	-	-	-	1,881		
102	Public Works Administration	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00.	125000	-	-	1,444	-	-	-	-	1,444		
103	Public Works Administration	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50.	126000	-	-	(104)	-	-	-	-	(104)		
104	Public Works Administration	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30.	142000	-	-	15,977	-	-	-	-	15,977		
105	Public Works Administration	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00.	143000	-	-	28,205	-	-	-	-	28,205		
106	Public Works Administration	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50.	144000	-	-	(700)	-	-	-	-	(700)		
107	Public Works Administration	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50.	145000	-	-	8,957	-	-	-	-	8,957		
108	Public Works Administration	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.50.	146000	-	-	1,778	-	-	-	-	1,778		
109	Public Works Administration	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50.	147000	-	-	305	-	-	-	-	305		
110	Public Works Administration	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50.	148000	-	-	4,100	-	-	-	-	4,100		
111	Public Works Administration	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80.	149000	-	-	45,887	-	-	-	-	45,887		
112	Public Works Administration	Homestead LRSA - Adjust budget to mill rate of 1.30 (maximum voter approved mill rate is 1.80).	150000	-	-	1,068	-	-	-	-	1,068		
113	Total Board Requests from Service Areas (SA) with Maximum Tax Rates					-	-	204,281	5,000	-	-	199,281	
114													
115	Running Subtotal of 2016 Revised General Government Operating Budget					1	6	\$ 489,226,996	\$ 164,028,712	\$ 36,730,695	\$ 4,204,974	\$ 266,494,607	\$ 17,768,010
116													
117	2016 Approved General Government Operating Budget							\$ 481,866,166	\$ 162,599,746	\$ 36,200,060	\$ 4,412,153	\$ 261,154,677	\$ 17,499,532
118													
119	Total Adjustments and Amendments							\$ 7,360,830	\$ 1,428,966	\$ 530,635	\$ (207,179)	\$ 5,339,930	\$ 268,478
120													
121	2016 Revised General Government Operating Budget							\$ 489,226,996	\$ 164,028,712	\$ 36,730,695	\$ 4,204,974	\$ 266,494,607	\$ 17,768,010
122											Total Property Taxes		\$ 284,262,617
123	Less Depreciation / Amortization - Information Technology							\$ (1,204,618)					
124	2016 Revised General Government Operating Budget Appropriation							\$ 488,022,378					

CLERK'S OFFICE
AMENDED AND APPROVED
 Date: 4-26-2016

Submitted by: Chairman of the Assembly
 at the Request of the Mayor
 Prepared by: Office of Management and
 Budget
 For Reading: April 12, 2016

ANCHORAGE, ALASKA
AO NO. 2016-44, As Amended

AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2016

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2016. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

- | | | |
|--------------------|---|---------------------|
| Section 2. | Areawide General, Fund 101 | a tax of 0.15 mills |
| Section 3. | City Service Area, Fund 102 | a tax of 0.00 mills |
| Section 4. | Chugiak Fire Service Area, Fund 104 | a tax of 1.00 mills |
| Section 5. | Glen Alps Service Area, Fund 105 | a tax of 2.75 mills |
| | | 4.70 |
| Section 6. | Girdwood Valley Service Area, Fund 106 | a tax of 4.14 mills |
| Section 7. | Birch Tree/Elmore Limited Road Service Area, Fund 111 | a tax of 1.50 mills |
| Section 8. | Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112 | a tax of 1.25 mills |
| Section 9. | Valli Vue Estates Limited Road Service Area, Fund 113 | a tax of 1.40 mills |
| Section 10. | Skyranch Estates Limited Road Service Area, Fund 114 | a tax of 1.30 mills |
| Section 11. | Upper Grover Limited Road Service Area, Fund 115 | a tax of 1.00 mills |
| Section 12. | Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116 | a tax of 1.50 mills |
| Section 13. | Mt. Park Estates Limited Road Service Area, Fund 117 | a tax of 1.00 mills |

AO Setting Tax Rates and Amount of 2016 Tax Levy for Municipal
General Government

Page 2 of 3

1	<u>Section 14.</u>	Mt. Park/Robin Hill Limited Road Service Area, Fund 118	a tax of 1.30 mills
2			
3			
4	<u>Section 15.</u>	Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119	a tax of 1.83 mills
5			
6			
7	<u>Section 16.</u>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.37 mills
8			
9	<u>Section 17.</u>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.27 mills
10			
11	<u>Section 18.</u>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
12			
13	<u>Section 19.</u>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
14			
15	<u>Section 20.</u>	Paradise Valley South Limited Road Service Area, Fund 125	a tax of 1.00 mills
16			
17			
18	<u>Section 21.</u>	SRW Homeowners Limited Road Service Area, Fund 126	a tax of 1.50 mills
19			
20			
21	<u>Section 22.</u>	Eagle River Street Light Service Area, Fund 129	a tax of 0.29 mills
22			
23	<u>Section 23.</u>	Anchorage Fire Service Area, Fund 131	a tax of 2.21 mills
24			
25	<u>Section 24.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.43 mills
26			
27	<u>Section 25.</u>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
28			
29	<u>Section 26.</u>	Upper O'Malley Limited Road Service Area, Fund 143	a tax of 2.00 mills
30			
31			
32	<u>Section 27.</u>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
33			
34	<u>Section 28.</u>	Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145	a tax of 2.50 mills
35			
36			
37	<u>Section 29.</u>	Villages Scenic Parkway Limited Road Service Area, Fund 146	a tax of 1.00 mills
38			
39			
40	<u>Section 30.</u>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
41			
42	<u>Section 31.</u>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
43			
44	<u>Section 32.</u>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
45			
46	<u>Section 33.</u>	Homestead Limited Road Service Area, Fund 150	a tax of 1.30 mills
47			

1 **Section 34.** Anchorage Metropolitan Police Service Area, Fund 151 a tax of 2.82 mills
2

3 **Section 35.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.55 mills
4

5 **Section 36.** Eagle River-Chugiak Parks & Recreation Service Area,
6 Fund 162 a tax of 0.98 mills
7

8 **Section 37.** Per the Charter's Tax Limit, the General Government amount of property
9 taxes allowed is \$266,494,607; the amount to be collected is \$266,494,607.
10

11 **Section 38.** The total amount of property taxes levied for all service areas of the
12 Municipality of Anchorage general government for fiscal year 2016 is:
13

14	Property Taxes to be Collected (per Charter Limit)	\$266,494,607
15		\$ 18,086,886
16	Property Taxes from Service Areas (not subject to Charter Limit)	\$ 17,768,010
17		\$284,581,493
18	Total General Government Taxes Levied	\$284,262,617

19
20 **Section 39.** These rates may be adjusted to include amendments and any associated
21 IGC impact as a result of the approved 2016 Revised Budget.
22

23 **Section 40.** This ordinance shall take effect immediately upon passage and approval.
24

25 PASSED AND APPROVED by the Anchorage Assembly this 26th day of April,
26 2016.
27

28
29 
30 Chair of the Assembly

31 ATTEST:

32
33 
34 Barbara A. Jones
35 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 261-2016

Meeting Date: April 12, 2016

1 FROM: MAYOR
2
3 SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY,
4 APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,
5 AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE
6 MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR
7 2016.
8
9 This memorandum transmits the ordinance to establish the 2016 tax rates and tax
10 levies for all service areas of the Municipality of Anchorage general government.
11
12 The tax rates and tax levies shown in the attached ordinance are those required to
13 support the revised 2016 General Government Operating Budget.
14
15 THE ADMINISTRATION RECOMMENDS APPROVAL.
16
17 Prepared by: Office of Management & Budget
18 Approved by: Lance Wilber, Director, Office of Management &
19 Budget
20 Concur: William D. Falsey, Municipal Attorney
21 Concur: Robert E. Harris, CFO
22 Concur: Michael K. Abbott, Municipal Manager
23 Respectfully Submitted: Ethan A. Berkowitz, Mayor

2016 Approved to 2016 Revised Direct Cost Budget Reconciliation by Department

Department	2015 Revised	2016 Approved	Ongoing - Tax Cap			Ongoing - New Programs					Ongoing - Continued Programs				One-Time ⁵	Subtotal	2016 Revised Budget	Less Depreciation	2016 Revised Appropriation			
			Voter Approved O&M	Debt Service	Subtotal	Various ¹	IT Investment ²	GIS COE	Marijuana Sales Tax Funded ³	Service Area Board Requests	Subtotal	Various ⁴	Dept. Transfers	Service Area Board Requests						Subtotal		
Assembly	4,241,652	3,381,235	-	-	-	77,588	-	-	-	-	-	-	77,588	-	-	-	1,000,000	1,077,588	4,458,823	-	4,458,823	
Chief Fiscal Officer	779,076	660,543	-	-	-	-	-	-	-	-	-	-	-	(184,303)	-	(184,303)	-	(184,303)	476,240	-	476,240	
Community Development	14,438,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Services	-	11,172,485	-	-	-	-	-	50,920	-	-	-	-	50,920	-	-	-	-	50,920	11,223,405	-	11,223,405	
Economic & Community Development	-	10,680,044	-	(5,823)	(5,823)	66,699	-	283,311	66,699	-	-	-	416,709	(20,562)	-	(20,562)	295,000	685,324	11,365,368	-	11,365,368	
Employee Relations	4,035,407	3,811,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,811,287	-	3,811,287	
Equal Rights Commission	752,768	775,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	775,779	-	775,779	
Finance	15,688,146	14,102,996	-	-	-	-	-	-	321,414	-	-	-	321,414	64,280	(124,150)	(59,870)	-	261,544	14,364,540	-	14,364,540	
Fire	92,132,031	94,007,206	-	(4,586)	(4,586)	83,502	-	-	-	-	-	-	83,502	(90,455)	-	(123,804)	(214,259)	(135,343)	93,871,863	-	93,871,863	
Health & Human Services	11,377,650	11,472,082	-	(12,142)	(12,142)	-	-	-	123,426	-	-	-	123,426	-	-	-	-	111,284	11,583,366	-	11,583,366	
Information Technology	16,416,659	16,030,238	-	-	-	-	1,412,478	-	-	-	-	-	1,412,478	655,000	(28,461)	-	626,539	2,039,017	18,069,255	(1,204,618)	16,864,637	
Internal Audit	859,389	734,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	734,921	-	734,921	
Library	8,271,684	8,273,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,273,329	-	8,273,329	
Maintenance & Operations	-	87,931,768	891,850	177,112	1,068,962	28,341	-	-	-	-	-	-	28,341	-	-	35,890	35,890	1,133,193	89,064,961	-	89,064,961	
Management & Budget	1,074,668	1,099,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	150,000	1,249,866	-	1,249,866	
Mayor	2,404,492	1,980,527	-	-	-	40,000	-	-	-	-	-	-	40,000	-	-	-	500,000	540,000	2,520,527	-	2,520,527	
Municipal Attorney	7,881,630	7,557,281	-	-	-	-	-	-	-	-	-	-	-	(94,819)	-	(94,819)	-	(94,819)	7,462,462	-	7,462,462	
Municipal Manager	23,575,699	12,793,481	-	(19,147)	(19,147)	83,001	-	-	-	-	-	-	83,001	279,122	-	279,122	-	342,976	13,136,457	-	13,136,457	
Parks & Recreation	21,983,057	21,236,284	123,000	71,040	194,040	-	-	-	-	-	-	-	-	-	-	137,343	137,343	331,383	21,567,667	-	21,567,667	
Planning	-	3,443,738	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	1	3,443,739	-	3,443,739	
Police	100,798,053	100,753,451	-	(2,140)	(2,140)	-	-	-	138,461	318,876	-	-	457,337	72,963	152,611	-	225,574	250,000	930,771	101,684,222	-	101,684,222
Project Management & Engineering	-	6,538,200	-	-	-	-	-	-	-	-	-	-	-	103,319	-	-	103,319	103,319	6,641,519	-	6,641,519	
Public Transportation	23,498,328	23,366,540	-	(4,443)	(4,443)	-	-	-	-	-	-	-	-	-	-	-	-	(4,443)	23,362,097	-	23,362,097	
Public Works	109,913,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Administration	-	11,579,402	-	-	-	-	-	-	-	-	-	-	-	-	-	154,852	154,852	154,852	11,734,254	-	11,734,254	
Purchasing	1,787,356	1,811,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,811,040	-	1,811,040	
Real Estate	8,085,958	7,914,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,914,001	-	7,914,001	
Traffic	-	5,201,573	330,000	-	330,000	22,800	-	-	-	-	-	-	22,800	-	-	-	-	352,800	5,554,373	-	5,554,373	
TANs Expense	180,001	263,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	263,013	-	263,013	
Convention Center Reserve	13,389,388	13,293,856	-	-	-	-	-	-	-	-	-	-	-	43,062	-	-	43,062	43,062	13,336,918	-	13,336,918	
Direct Cost Total	483,565,651	481,866,166	1,344,850	199,871	1,544,721	401,931	1,412,478	283,311	700,920	318,876	3,117,516	827,608	-	204,281	1,031,889	2,195,000	7,889,126	489,755,292	(1,204,618)	488,550,674		

Notes:
¹ **Ongoing - New Programs - Various:** Assembly - \$77,588 Vote-by-Mail; Economic & Community Development - \$66,699 1/2 of Special Admin Assistant (other 1/2 funded with Marijuana Sales Tax); Fire - \$83,502 Fire Inspector; Maintenance & Operations - \$28,341 Street light replacement contribution to capital (funded with insurance recoveries); Mayor - \$40,000 Improved citizen access; Municipal Manager - \$83,000 Efficiencies and shared services evaluations; Traffic - \$22,800 - Signal replacement contribution to capital (funded with insurance recoveries).
² **Ongoing - New Programs - IT Investment:** \$1,000,000 SAP HEC Enterprise Cloud Software upgrade; \$75,300 Center for Internet Security Monitoring; \$171,000 Service Management Software platform subscription for Service Desk; \$83,089 Customer Service Manager; \$83,089 Compliance and Project Manager.
³ **Ongoing - New Programs - Marijuana Sales Tax Funded:** Development Services - \$50,920 Engineering Technician with July 1 start; Economic & Community Development - \$66,699 1/2 of Special Admin Assistant; Finance - \$321,414 Tax Enforcement Officer and software; Health & Human Services - \$123,426 Marijuana Retail Shop Inspector and public health campaign; Police - \$138,461 Training to evaluate suspected drug impairment.
⁴ **Ongoing - Continued Programs - Various:** Economic & Community Development - (\$42,500) PAC and Museum contractual adjustments, \$21,938 Room Tax increase; Finance - \$64,280 Municipal Cash Pool management (funded with management fees); Fire - (\$90,455) Police & Fire Retirement contribution; IT - Support \$655,000: \$400,000 TekSystems Support of PeopleSoft & CAMA, \$30,000 Increase in maintenance contracts for Cisco SmartNet, MS EA, Symantec Netbackup, \$225,000 MS EA depreciation; Police - \$72,963 Police & Fire Retirement contribution; Project Management & Engineering - \$103,319 Capital projects support (funded with IGCs to capital projects); Convention Center Reserve \$43,062 Room Tax increase.
⁵ **One-Time:** Assembly - \$1,000,000 Vote-by-Mail; Economic & Community Development - \$295,000 Settlement (Tax Cap adjustment); Management & Budget - \$150,000 IGC Review continuation (Fund Balance carryforward); Mayor - Community Grants: \$425,000 Homelessness, \$75,000 Four As; Police - \$250,000 legal funds.

2016 Revised Direct Cost Budget by Department and Category of Expenditure

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	2,171,807	13,285	36,523	2,237,208	-	-	-	4,458,823	-	4,458,823
Chief Fiscal Officer	297,636	3,000	5,000	170,604	-	-	-	476,240	-	476,240
Development Services	10,603,663	115,310	-	460,832	-	-	43,600	11,223,405	-	11,223,405
Economic & Community Development	773,011	45,242	-	9,673,730	873,385	-	-	11,365,368	-	11,365,368
Employee Relations	3,547,317	12,750	4,780	236,040	-	-	10,400	3,811,287	-	3,811,287
Equal Rights Commission	723,969	7,200	9,600	35,010	-	-	-	775,779	-	775,779
Finance	12,176,070	73,040	22,000	1,937,630	-	-	155,800	14,364,540	-	14,364,540
Fire	68,398,928	2,976,698	50,000	9,121,710	4,307,060	-	338,833	85,193,229	-	85,193,229
<i>Fire - Police/Fire Retirement</i>	-	-	-	8,678,634	-	-	-	8,678,634	-	8,678,634
Health & Human Services	4,492,985	184,813	5,450	6,555,102	327,078	-	17,938	11,583,366	-	11,583,366
Information Technology	9,980,601	88,500	9,825	6,077,003	676,708	1,204,618	32,000	18,069,255	(1,204,618)	16,864,637
Internal Audit	717,504	1,400	1,500	8,017	-	-	6,500	734,921	-	734,921
Library	6,657,855	58,133	8,000	1,478,596	-	-	70,745	8,273,329	-	8,273,329
Maintenance & Operations	18,998,701	2,737,973	4,810	21,565,722	45,724,055	-	33,700	89,064,961	-	89,064,961
Management & Budget	998,474	2,805	-	248,587	-	-	-	1,249,866	-	1,249,866
Mayor	1,143,328	6,500	25,000	1,345,699	-	-	-	2,520,527	-	2,520,527
Municipal Attorney	5,730,218	27,470	10,000	1,694,774	-	-	-	7,462,462	-	7,462,462
Municipal Manager	2,496,117	51,881	16,128	9,671,556	880,275	-	20,500	13,136,457	-	13,136,457
Parks & Recreation	10,804,548	952,614	4,000	6,738,891	2,826,950	-	240,664	21,567,667	-	21,567,667
Planning	3,262,958	16,125	-	151,206	-	-	13,450	3,443,739	-	3,443,739
Police	78,726,911	3,553,001	16,000	9,304,931	253,476	-	59,000	91,913,319	-	91,913,319
<i>Police - Police/Fire Retirement</i>	-	-	-	9,770,903	-	-	-	9,770,903	-	9,770,903
Project Management & Engineering	6,238,043	65,279	-	330,357	-	-	7,840	6,641,519	-	6,641,519
Public Transportation	15,543,835	3,253,556	3,000	4,038,990	522,716	-	-	23,362,097	-	23,362,097
Public Works Administration	2,157,622	178,860	-	9,391,772	-	-	6,000	11,734,254	-	11,734,254
Purchasing	1,719,377	6,060	-	85,603	-	-	-	1,811,040	-	1,811,040
Real Estate	727,921	5,800	1,000	7,170,980	-	-	8,300	7,914,001	-	7,914,001
Traffic	4,306,431	789,190	5,360	428,312	-	-	25,080	5,554,373	-	5,554,373
TANS Expense	-	-	-	-	263,013	-	-	263,013	-	263,013
Convention Center Reserve	-	-	-	13,336,918	-	-	-	13,336,918	-	13,336,918
Direct Cost Total	273,395,830	15,226,485	237,976	141,945,317	56,654,716	1,204,618	1,090,350	489,755,292	(1,204,618)	488,550,674
% of Total	55.82%	3.11%	0.05%	28.98%	11.57%	0.25%	0.22%	100.00%		

Position Summary by Department

Department	2014 Revised Budget					2015 Revised Budget					2016 Revised Budget					Change from 2015 Revised	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	24	2	1	1	28	23	5	-	-	28	25	3	-	-	28	-	0.0%
Chief Fiscal Officer	3	-	-	-	3	3	-	-	-	3	2	-	-	-	2	(1)	-33.3%
Community Development	96	-	-	-	96	97	-	-	-	97						(97)	-100.0%
Development Services											74	-	-	-	74	74	0.0%
Economic & Community Development											6	-	-	-	6	6	0.0%
Employee Relations	31	-	-	-	31	36	-	-	-	36	34	-	-	-	34	(2)	-5.6%
Equal Rights Commission	5	2	-	-	7	5	1	-	-	6	5	1	-	-	6	-	0.0%
Finance	98	2	-	-	100	113	2	-	-	115	104	1	-	-	105	(10)	-8.7%
Fire	376	-	-	-	376	378	-	-	-	378	383	-	-	-	383	5	1.3%
Health & Human Services	55	2	1	-	58	53	2	1	-	56	54	1	2	-	57	1	1.8%
Information Technology	72	-	-	-	72	76	-	-	-	76	73	-	-	-	73	(3)	-3.9%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	59	35	-	-	94	59	35	-	-	94	60	34	-	-	94	-	0.0%
Maintenance & Operations											155	-	14	-	169	169	0.0%
Management & Budget	6	-	-	-	6	8	-	-	-	8	7	-	-	-	7	(1)	-12.5%
Mayor	10	-	-	-	10	9	-	-	-	9	9	-	-	-	9	-	0.0%
Municipal Attorney	53	-	-	-	53	53	-	-	-	53	51	-	-	-	51	(2)	-3.8%
Municipal Manager	21	1	-	-	22	21	1	-	-	22	20	2	-	-	22	-	0.0%
Parks & Recreation	64	39	189	30	322	65	46	187	30	328	65	42	183	30	320	(8)	-2.4%
Planning											25	-	-	-	25	25	0.0%
Police	523	-	-	-	523	523	1	-	-	524	544	-	-	-	544	20	3.8%
Project Management & Engineering											38	1	2	1	42	42	0.0%
Public Transportation	144	-	-	-	144	145	-	-	-	145	147	-	-	-	147	2	1.4%
Public Works	238	1	20	2	261	237	2	20	2	261						(261)	-100.0%
Public Works Administration											17	-	-	-	17	17	0.0%
Purchasing	14	-	-	-	14	15	-	-	-	15	15	-	-	-	15	-	0.0%
Real Estate	7	-	-	-	7	6	-	-	-	6	5	1	-	-	6	-	0.0%
Traffic											26	-	3	1	30	30	0.0%
Position Total	1,904	85	211	33	2,233	1,930	96	208	32	2,266	1,949	87	204	32	2,272	6	0.3%

This summary shows budgeted staffing levels at end of year. Reports generated from TeamBudget (Department Summary and Division Summary), included in department sections of 2016 Approved Budget show staffing levels at beginning of year. Notable position changes are listed below:

2016 Approved Budget Changes from 2015 Revised Budget:

- Assembly - Combine 2 PT positions into 1 FT position; add 1 FT Agenda & Records Executive position.
- Community Development - Transfer out 97 positions as part of departmental reorganization (72 to Development Services, 25 to Planning).
- Development Services - Transfer in 72 positions as part of departmental reorganization from Community Development; add 1 FT Electrical Inspector position.
- Economic & Community Development - Add 1 FT Director position; transfer in 1 FT Special Administrative Assistant and 1 FT Principal Administrative Officer from Municipal Manager.
- Employee Relations - Eliminate 1 FT Personnel Technician II position; eliminate 1 FT Personnel Analyst II position used to upgrade another position.
- Finance - Eliminate 1 PT Collector position and 1 FT Senior Accountant position used to upgrade other positions; transfer out 3 FT Senior Staff Accountant positions, 3 FT Senior Accountant positions, 1 FT Junior Accountant position, and 1 FT Administrative Officer position to reflect movement of SAP dedicated positions to be funded directly from capital project.
- Fire - Transfer out 1 FT Senior Administrative Officer to reflect movement of SAP dedicated positions to be funded directly from capital project; add 5 FT Firefighters, July start, funded with reduction in overtime.
- Health & Human Services - Adjust Office Associate from 1 PT to 1 FT funded with non-labor.
- Information Technology - Transfer out 1 FT Data Base Admin II position, 1 FT Project Manager position, and 3 FT Systems Analyst positions to reflect movement of SAP dedicated positions to be funded directly from capital project.
- Maintenance & Operations - Transfer in 169 positions as part of departmental reorganization from Public Works.
- Management & Budget - Transfer out 1 FT Budget Analyst II position to reflect movement of SAP dedicated positions to be funded directly from capital project.
- Municipal Attorney - Eliminate 1 FT Legal Clerk II position.
- Municipal Manager - Transfer out 1 FT Special Administrative Assistant and 1 FT Principal Administrative Officer to Economic & Community Development.
- Parks & Recreation - Eliminate 3 PT and 1 Seasonal Recreation Specialist I position from Recreation Facilities; 1 Seasonal Recreation Specialist I position from Recreation Programs; eliminate 1 PT position from Park Maintenance; and 2 Seasonal Lifeguards from Aquatics.
- Planning - Transfer in 25 positions as part of departmental reorganization from Community Development; eliminate 1 FT Associate Planner position; add 1 FT Planning Supervisor.
- Police - Add 20 FT Patrol Officer positions; transfer out 1 PT Payroll Specialist Clerk position to reflect movement of SAP dedicated positions to be funded directly from capital project.
- Project Management & Engineering - Transfer in 43 positions as part of departmental reorganization from Public Works; eliminate 1 FT Environmental Specialist position.
- Public Transportation - Add 2 FT Bus Operator positions funded with fuel savings.
- Public Works - Transfer out 261 positions as part of departmental reorganization (169 to Maintenance & Operations, 19 to Public Works Administration, 43 to Project Management & Engineering, 30 to Traffic).
- Public Works Administration - Transfer in 19 positions as part of departmental reorganization from Public Works; eliminate 1 FT Accounting Clerk II position and 1 FT Director position.
- Real Estate - Reduce Director from 1 FT to 1 PT position.
- Traffic - Transfer in 30 positions as part of departmental reorganization from Public Works.

2016 Revised Budget Changes from 2016 Approved Budget:

- Chief Fiscal Officer - Transfer out 1 FT Special Administrative Assistant II to Municipal Manager.
- Development Services - Add 1 FT Engineering Technician III (Code Enforcement Officer).
- Economic & Community Development - Add 2 FT positions for GIS Center of Excellence; add 1 FT Special Administrative Assistant II.
- Finance - Transfer out 1 FT SAP Analyst to Information Technology; add 1 FT Tax Enforcement Officer.
- Fire - Add 1 FT Fire Inspector.
- Health & Human Services - Add 1 Seasonal Marijuana Retail Shop Inspector.
- Information Technology - Add 1 FT Customer Service Manager; add 1 FT Compliance and Project Manager; transfer out 1 FT Senior Systems Analyst to Police; transfer in 1 FT SAP Analyst from Finance.
- Maintenance & Operations - Adjust Girdwood Valley Service Area Senior Office Associate from 1 PT to 1 FT.
- Municipal Attorney - Transfer out 1 FT Special Administrative Assistant II to Municipal Manager Department, Risk Division.
- Municipal Manager - Transfer in 1 FT Special Administrative Assistant II from Chief Fiscal Officer; transfer in 1 FT Special Administrative Assistant II from Municipal Attorney.
- Police - Transfer in 1 FT Senior Systems Analyst from Information Technology.

2016 Personnel Benefit Assumptions

Total benefit costs include benefit percentage of salary plus fixed medical rate.

Employee Group	FTE Definition Hours ¹⁰	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave ⁶ Cashout	SS/Medicare ^{1,4} Unemp/et al.
			Premium ¹ Health ⁵	Other ²			
AMEA	2088	1.50%	\$1,875	\$8.68	22.00%	2.00%	8.01%
⁷ APDEA (Police) Sworn	2088	2.50%	\$1,807	\$34.25	24.00%	1.40%	8.01%
⁷ APDEA (Police) Non-Sworn	2088	2.50%	\$1,807	\$14.15	24.00%	1.40%	8.01%
Executives	2088	1.50%	\$1,875	\$8.68	22.00%	0.80%	8.01%
⁷ IAFF (Fire) F40	2088	2.00%	\$1,807	\$34.25	22.00%	5.40%	8.01%
^{7,8} IAFF (Fire) F56	3159	2.00%	\$1,807	\$34.25	22.00%	7.30%	8.01%
^{7,8} IAFF (Fire) Dispatch	2244	2.00%	\$1,807	\$34.25	22.00%	3.10%	8.01%
IBEW/Electrical	2088	1.50%	\$1,754 / \$1,809	\$52.03	\$1,349	1.90%	9.65%
IBEW/NECA Employees	2088	0.00%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
⁷ IBEW/Technicians	2088	1.50%	\$1,875	\$8.68	22.00%	2.65%	8.01%
^{7,9} Local 71 (Laborers)	2088	1.50%	\$1,496 / \$1,543	\$1.98	22.00%	4.50%	8.01%
Mayor	2088	0.00%	\$1,875	\$8.68	22.00%	0.00%	8.01%
Non-represented	2088	1.50%	\$1,875	\$8.68	22.00%	3.50%	8.01%
Operating Engineers	2088	2.00%	\$1,256	\$53.98	\$914	2.05%	7.85%
Plumbers	2088	1.50%	\$1,875	\$8.68	22.00%	1.60%	8.01%
Teamsters	2088	1.50%	\$1,875	\$8.68	22.00%	1.30%	8.01%
Assembly Members	2088	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

1 Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Operating Engineers, Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month and IBEW NECA employees who do not receive.

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn;

\$26.80/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, IBEW-NECA and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical and NECA employees

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

3 Police retirement includes 2% to represent the unions 401K program.

4 SS/Medicare/Unemp/et al. includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.8% IBEW Electrical and NECA employees

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, IBEW/NECA and Assembly

Social Security 6.2% all unions, 2016 base wage assumption of \$120,000. Some police & fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 National Electric Contractor Association (NECA) employees, contractors and subcontractors used by MLP, health premium includes monthly premium for full-time and part-time workers.

Operating Engineers (Article 6.1.C) - currently = \$1,256, confirmation that premium will not change

AMEA, Non-Reps, EXE, Mayor, IBEW/Technicians (Article 6.1.4), Plumbers (Article 6.1.C) and Teamsters (Article 6.1.5) increase CPI-M (assumption 3.1%) = \$1,875

IAFF (Article 15.3.A) and APDEA (Article XVII, Section 2.B) - 94% of 500 Plan Premium (current premium of 500 Plan \$1,921.72) = \$1,807

IBEW (Article 6.1.C) - Jan 1 - March 30, 2016 \$1,754 - April 1 increase by CPI-M (assumption 3.1%) = \$1,809

L71 (Article 6.1.C) - Jan 1 - June 30, 2016 \$1,496 - July 1 increase by CPI-M with max of \$50/mo (assumption 3.1%) = \$1,543

6 For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 IAFF (Article 27.2.4), IBEW/Technicians (Article 11.2.B & 11.6), Local 71 (Article 5.1.C & 11.3) and APDEA (Section 4.B.1 & Appendix A) have additional steps added to their wage scales per their respective CBAs

8 IAFF - F56 (Kelly Shift) (Article 13.2) additional hours for holiday pay (13 hrs * 13 holidays = 169hrs), Dispatch (Article 13.3) additional hours for holiday pay (8 hrs * 13 holidays = 104hrs)

9 L71 (Article 11.1) - new job classifications separating seasonal and regular positions

10

AMEA, APDEA, EXE, F40, IBEW, IBEW/NECA, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2088 payable days in the year

IAFF Dispatch - 2244 = 52 weeks * 40 hrs = 2088 + 104 Holiday Pay (Article 13.3 - 13 holidays * 8 hours - paid out first pay check of December) + 52 FLSA

OT equivalent (4hrs * .5 additional OT pay * 26 pay periods) the 4 regular is already included in the 2088 because the employees work weeks are staggered 36/44 = 80 every 2 weeks

F56 - 3159 = 52 weeks * 56 hours = 2912 + 169 Holiday pay (Article 13.2 - 13 holidays * 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs * 1.5 to convert to OT = 6 * 13 pay cycles)

Non-F56 - 3133 = 52 weeks * 56 hours = 2912 + 143 Holiday pay (Non-Rep Section 3.30.146 - 11 holidays * 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs * 1.5 to convert to OT = 6 * 13 pay cycles)

2016 Revised Budget Debt Service

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
Voter-Approved General Obligation (GO) Bonds Inside Tax Limit Calculation (5 Major Funds)					
101000 Emergency Ops Ctr	587,621	291,954	879,575	700	880,275
101000 Senior Center	53,205	13,878	67,083	50	67,133
101000 Cemetery	200,027	59,818	259,845	100	259,945
101000 Emergency Medical Service	497,357	357,022	854,379	650	855,029
101000 Public Facility Repair -Areawide	306,939	272,546	579,485	200	579,685
101000 Transit	338,052	184,164	522,216	500	522,716
131000 Anchorage Fire	2,251,666	1,139,192	3,390,858	3,500	3,394,358
141000 Anchorage Roads and Drainage	30,056,852	15,600,512	45,657,364	34,000	45,691,364
151000 Anchorage Police	124,412	67,319	191,731	450	192,181
161000 Anchorage Parks/Rec	1,731,299	838,661	2,569,960	2,500	2,572,460
GO Bonds Inside Tax Cap Total	36,147,430	18,825,066	54,972,496	42,650	55,015,146
Voter-Approved GO Bonds Outside Tax Limit Calculation					
106000 Girdwood Fire	6,570	922	7,492	30	7,522
162000 Eagle River Parks/Rec	181,000	66,031	247,031	400	247,431
GO Bonds Outside Tax Cap Total	187,570	66,953	254,523	430	254,953
GO Bonds Total	36,335,000	18,892,019	55,227,019	43,080	55,270,099
Revenue Bond - Alaska Center for the Performing Arts (ACPA)					
301000 PAC Revenue Bond	120,000	173,700	293,700	-	293,700
ACPA Revenue Bond Total	120,000	173,700	293,700	-	293,700
Lease/Purchase Agreements					
607000 IT Capital Infrastructure	-	80,000	80,000	-	80,000
Lease/Purchase Agreements Total	-	80,000	80,000	-	80,000
Tax Anticipation Notes (TANS)					
101000 Public Finance and Investment	-	263,012	263,012	1	263,013
131000 Public Finance and Investment	-	50,150	50,150	1	50,151
141000 Public Finance and Investment	-	32,690	32,690	1	32,691
151000 Public Finance and Investment	-	61,294	61,294	1	61,295
161000 Public Finance and Investment	-	7,058	7,058	1	7,059
TANS Total	-	414,204	414,204	5	414,209
Other					
607000 ERP	-	581,708	581,708	15,000	596,708
Other Total	-	581,708	581,708	15,000	596,708
Debt Service Total	36,455,000	20,141,631	56,596,631	58,085	56,654,716

2016 Revised Direct Cost Budget Use of Funds by Departments (Direct Cost in \$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		
									Eagle River / Chugiak										
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/ Birchwd/ ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Parks & Rec Service Area	Multiple SAs and LRsAs	Bld Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total
Assembly	4,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,459	0.9%
Chief Fiscal Officer	476	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	476	0.1%
Development Services	5,318	-	-	-	-	-	-	-	-	5,906	-	-	-	-	-	-	-	11,223	2.3%
Economic & Community Deve	11,072	-	-	-	-	-	-	-	-	-	-	-	-	-	294	-	-	11,365	2.3%
Employee Relations	3,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,811	0.8%
Equal Rights Commission	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	0.2%
Finance	12,661	-	-	-	-	-	-	-	-	-	1,703	-	-	-	-	-	-	14,365	2.9%
Fire	23,725	1,007	722	-	68,418	-	-	-	-	-	-	-	-	-	-	-	-	93,872	19.2%
Health & Human Services	11,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,583	2.4%
Information Technology	1,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,873	18,069	3.7%
Internal Audit	735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	735	0.2%
Library	8,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,273	1.7%
Maintenance & Operations	14,694	-	975	-	-	73,075	-	-	321	-	-	-	-	-	-	-	-	89,065	18.2%
Management & Budget	1,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	0.3%
Mayor	2,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,521	0.5%
Municipal Attorney	7,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,462	1.5%
Municipal Manager	3,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,949	-	13,136	2.7%
Parks & Recreation	-	-	254	-	-	-	-	17,165	4,149	-	-	-	-	-	-	-	-	21,568	4.4%
Planning	3,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,444	0.7%
Police	50	-	319	-	-	-	101,315	-	-	-	-	-	-	-	-	-	-	101,684	20.8%
Project Management & Engin	6,642	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,642	1.4%
Public Transportation	23,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,362	4.8%
Public Works Administration	1,693	-	-	6,998	-	-	-	-	3,043	-	-	-	-	-	-	-	-	11,734	2.4%
Purchasing	1,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,811	0.4%
Real Estate	7,252	-	-	-	-	-	-	-	-	-	-	-	-	662	-	-	-	7,914	1.6%
Traffic	5,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,554	1.1%
TANs Expense	263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	263	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	13,337	-	-	-	-	-	13,337	2.7%
Total General Government	163,272	1,007	2,270	6,998	68,418	73,075	101,315	17,165	4,149	3,363	5,906	1,703	13,337	662	294	9,949	16,873	489,755	100.0%
Percent of Total	33.3%	0.2%	0.5%	1.4%	14.0%	14.9%	20.7%	3.5%	0.8%	0.7%	1.2%	0.3%	2.7%	0.1%	0.1%	2.0%	3.4%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

2016 Revised Budget Revenues, Direct Costs and other Funding Sources

(\$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Contributions & Transfers from Other Funds	6,000	-	-	97	-	-	-
Federal Revenues	115	-	-	-	39	635	-
Fees & Charges for Services	18,716	-	7	-	437	-	959
Fines & Forfeitures	469	-	-	-	-	-	6,723
Investment Income	921	10	12	26	91	130	287
Licenses, Permits, Certifications	3,306	-	-	-	590	6	-
Other Revenues	2,162	-	8	25	-	70	1,001
Payments in Lieu of Taxes (PILT)	1,820	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
State Revenues	11,131	2	2	-	83	548	510
Taxes - Other - Outside Tax Limit Calculation	12,392	7	11	32	344	581	504
Taxes - Other/PILT - In Tax Limit Calculation	59,271	22	32	157	1,215	1,612	1,609
Taxes - Property	5,451	1,238	2,541	6,779	74,976	68,964	99,801
Revenues Total	121,755	1,279	2,612	7,115	77,775	72,768	111,393
Department							
Assembly	4,459	-	-	-	-	-	-
Chief Fiscal Officer	476	-	-	-	-	-	-
Development Services	5,318	-	-	-	-	-	-
Economic & Community Development	11,072	-	-	-	-	-	-
Employee Relations	3,811	-	-	-	-	-	-
Equal Rights Commission	776	-	-	-	-	-	-
Finance	12,661	-	-	-	-	-	-
Fire	23,725	1,007	722	-	68,418	-	-
Health & Human Services	11,583	-	-	-	-	-	-
Information Technology	1,196	-	-	-	-	-	-
Internal Audit	735	-	-	-	-	-	-
Library	8,273	-	-	-	-	-	-
Maintenance & Operations	14,694	-	975	-	-	73,075	-
Management & Budget	1,250	-	-	-	-	-	-
Mayor	2,521	-	-	-	-	-	-
Municipal Attorney	7,462	-	-	-	-	-	-
Municipal Manager	3,188	-	-	-	-	-	-
Parks & Recreation	-	-	254	-	-	-	-
Planning	3,444	-	-	-	-	-	-
Police	50	-	319	-	-	-	101,315
Project Management & Engineering	6,642	-	-	-	-	-	-
Public Transportation	23,362	-	-	-	-	-	-
Public Works Administration	1,693	-	-	6,998	-	-	-
Purchasing	1,811	-	-	-	-	-	-
Real Estate	7,252	-	-	-	-	-	-
Traffic	5,554	-	-	-	-	-	-
TANs Expense	263	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Direct Cost Total	163,272	1,007	2,270	6,998	68,418	73,075	101,315
Charges by/to Departments	(37,422)	272	343	116	9,426	(307)	10,078
Charges by/to Total	(37,422)	272	343	116	9,426	(307)	10,078
Net Increase (Decrease / Use) in Fund Balance	(4,095)	-	-	(0)	(68)	-	0

s and Uses by Major Funds, and Non-major Funds in the Aggregate

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	Total Budget
-	-	-	-	-	586	-	-	-	-	6,683
41	-	-	-	-	-	-	-	-	-	830
1,935	436	-	10	416	-	165	-	-	5	23,085
-	-	-	-	-	-	-	-	-	-	7,191
32	31	41	(24)	1,175	-	102	-	135	-	2,969
-	-	-	6,876	-	-	139	-	-	-	10,917
-	48	-	0	285	-	-	294	-	-	3,892
-	-	-	-	-	-	-	-	-	-	1,820
-	-	-	-	-	-	-	-	-	-	220
28	-	11	-	-	-	-	-	-	-	12,316
263	18	11	-	-	15,664	-	-	-	-	29,828
419	-	6	-	-	-	-	-	-	-	64,344
17,302	3,930	3,600	-	-	-	-	-	-	-	284,581
20,021	4,462	3,668	6,862	1,876	16,250	406	294	135	5	448,677
-	-	-	-	-	-	-	-	-	-	4,459
-	-	-	-	-	-	-	-	-	-	476
-	-	-	5,906	-	-	-	-	-	-	11,223
-	-	-	-	-	-	-	294	-	-	11,365
-	-	-	-	-	-	-	-	-	-	3,811
-	-	-	-	-	-	-	-	-	-	776
-	-	-	-	1,703	-	-	-	-	-	14,365
-	-	-	-	-	-	-	-	-	-	93,872
-	-	-	-	-	-	-	-	-	-	11,583
-	-	-	-	-	-	-	-	-	16,873	18,069
-	-	-	-	-	-	-	-	-	-	735
-	-	-	-	-	-	-	-	-	-	8,273
-	-	321	-	-	-	-	-	-	-	89,065
-	-	-	-	-	-	-	-	-	-	1,250
-	-	-	-	-	-	-	-	-	-	2,521
-	-	-	-	-	-	-	-	-	-	7,462
-	-	-	-	-	-	-	-	9,949	-	13,136
17,165	4,149	-	-	-	-	-	-	-	-	21,568
-	-	-	-	-	-	-	-	-	-	3,444
-	-	-	-	-	-	-	-	-	-	101,684
-	-	-	-	-	-	-	-	-	-	6,642
-	-	-	-	-	-	-	-	-	-	23,362
-	-	3,043	-	-	-	-	-	-	-	11,734
-	-	-	-	-	-	-	-	-	-	1,811
-	-	-	-	-	-	662	-	-	-	7,914
-	-	-	-	-	-	-	-	-	-	5,554
-	-	-	-	-	-	-	-	-	-	263
-	-	-	-	-	13,337	-	-	-	-	13,337
17,165	4,149	3,363	5,906	1,703	13,337	662	294	9,949	16,873	489,755
2,856	312	305	1,472	109	-	521	-	(8,445)	(16,368)	(36,731)
2,856	312	305	1,472	109	-	521	-	(8,445)	(16,368)	(36,731)
(0)	(0)	-	(516)	63	2,914	(777)	-	(1,369)	(501)	(4,348)

Function Cost by Fund

Fund	Title	2015 Revised Budget	2016 Revised Budget	Less Depreciation Amortization	2016 Revised Appropriation
101000	Areawide General Fund	122,831,366	125,849,605	-	125,849,605
104000	Chugiak Fire Service Area	1,314,120	1,278,533	-	1,278,533
105000	Glen Alps Service Area	335,372	347,915	-	347,915
106000	Girdwood Valley Service Area	2,195,386	2,612,287	-	2,612,287
111000	Birchtree/Elmore LRSA	279,457	295,859	-	295,859
112000	Section 6/Campbell Airstrip LRSA	149,538	155,072	-	155,072
113000	Valli Vue Estates LRSA	123,110	124,939	-	124,939
114000	Skyranch Estates LRSA	34,790	36,603	-	36,603
115000	Upper Grover LRSA	14,883	15,477	-	15,477
116000	Raven Woods/Bubbling Brook LRSA	18,591	19,877	-	19,877
117000	Mt. Park Estates LRSA	36,141	34,555	-	34,555
118000	Mt. Park/Robin Hill LRSA	159,066	163,134	-	163,134
119000	Chugiak, Birchwood, ER Rural Road SA	7,085,839	7,114,737	-	7,114,737
121000	Eaglewood Contributing RSA	106,988	106,846	-	106,846
122000	Gateway Contributing RSA	2,148	2,154	-	2,154
123000	Lakehill LRSA	49,243	52,994	-	52,994
124000	Totem LRSA	25,340	27,221	-	27,221
125000	Paradise Valley South LRSA	14,738	16,182	-	16,182
126000	SRW Homeowners LRSA	59,063	58,959	-	58,959
129000	Eagle River Streetlight SA	380,736	379,125	-	379,125
131000	Anchorage Fire SA	76,976,557	77,843,345	-	77,843,345
141000	Anchorage Roads and Drainage SA	71,024,793	72,767,904	-	72,767,904
142000	Talus West LRSA	134,221	150,198	-	150,198
143000	Upper O'Malley LRSA	692,653	720,858	-	720,858
144000	Bear Valley LRSA	51,822	51,122	-	51,122
145000	Rabbit Creek View/Hts LRSA	98,557	107,514	-	107,514
146000	Villages Scenic Parkway LRSA	21,006	22,784	-	22,784
147000	Sequoia Estates LRSA	20,479	20,784	-	20,784
148000	Rockhill LRSA	46,424	50,524	-	50,524
149000	South Goldenview Area LRSA	639,044	684,931	-	684,931
150000	Homestead LRSA	21,712	22,780	-	22,780
151000	Anchorage Metropolitan Police SA	113,074,722	111,393,435	-	111,393,435
161000	Anchorage Parks & Recreation SA	20,386,724	20,020,970	-	20,020,970
162000	Eagle River-Chugiak Parks & Rec	4,468,908	4,461,777	-	4,461,777
163000	Anchorage Building Safety SA	7,487,168	7,377,999	-	7,377,999
164000	Public Finance and Investments	1,717,623	1,812,625	-	1,812,625
202020	Convention Center Operating Reserve	13,389,388	13,336,918	-	13,336,918
221000	Heritage Land Bank	1,165,591	1,182,864	-	1,182,864
301000	PAC Surcharge Revenue Bond Fund	281,915	293,700	-	293,700
602000	Self Insurance ISF	1,304,970	1,503,884	-	1,503,884
607000	Information Technology ISF	378,651	505,607	(505,607)	-
Function Cost Total		448,598,843	453,024,597	(505,607)	452,518,990

Function Cost is the appropriation level for funds (or service areas) and is calculated as:
Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

2016 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Personnel								Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
		Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay						
101000	Areawide General Fund	102,333,169	5,963,103	168,981	50,957,183	3,427,796	-	408,253	163,258,485	(37,408,880)	125,849,605	-	125,849,605	
104000	Chugiak Fire Service Area	-	-	-	1,006,555	-	-	-	1,006,555	271,978	1,278,533	-	1,278,533	
105000	Glen Alps Service Area	-	-	-	322,421	-	-	-	322,421	25,494	347,915	-	347,915	
106000	Girdwood Valley Service Area	230,172	108,184	-	1,918,861	7,522	-	5,000	2,269,739	342,548	2,612,287	-	2,612,287	
111000	Birchtree/Elmore LRSA	-	-	-	270,859	-	-	-	270,859	25,000	295,859	-	295,859	
112000	Section 6/Campbell Airstrip LRSA	-	-	-	165,522	-	-	-	165,522	(10,450)	155,072	-	155,072	
113000	Valli Vue Estates LRSA	-	-	-	113,339	-	-	-	113,339	11,600	124,939	-	124,939	
114000	Skyranch Estates LRSA	-	-	-	33,403	-	-	-	33,403	3,200	36,603	-	36,603	
115000	Upper Grover LRSA	-	-	-	14,077	-	-	-	14,077	1,400	15,477	-	15,477	
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	18,277	-	-	-	18,277	1,600	19,877	-	19,877	
117000	Mt. Park Estates LRSA	-	-	-	31,355	-	-	-	31,355	3,200	34,555	-	34,555	
118000	Mt. Park/Robin Hill LRSA	-	-	-	148,834	-	-	-	148,834	14,300	163,134	-	163,134	
119000	Chugiak, Birchwood, ER Rural Road SA	542,771	169,940	-	6,279,557	-	-	6,000	6,998,268	116,469	7,114,737	-	7,114,737	
121000	Eaglewood Contributing RSA	-	-	-	104,946	-	-	-	104,946	1,900	106,846	-	106,846	
122000	Gateway Contributing RSA	-	-	-	2,104	-	-	-	2,104	50	2,154	-	2,154	
123000	Lakehill LRSA	-	-	-	48,394	-	-	-	48,394	4,600	52,994	-	52,994	
124000	Totem LRSA	-	-	-	25,121	-	-	-	25,121	2,100	27,221	-	27,221	
125000	Paradise Valley South LRSA	-	-	-	14,882	-	-	-	14,882	1,300	16,182	-	16,182	
126000	SRW Homeowners LRSA	-	-	-	53,959	-	-	-	53,959	5,000	58,959	-	58,959	
129000	Eagle River Streetlight SA	-	4,899	-	315,602	-	-	-	320,501	58,624	379,125	-	379,125	
131000	Anchorage Fire SA	52,561,310	2,254,805	38,170	9,834,695	3,444,509	-	284,333	68,417,822	9,425,523	77,843,345	-	77,843,345	
141000	Anchorage Roads and Drainage SA	11,800,738	2,163,733	-	13,368,736	45,724,055	-	18,000	73,075,262	(307,358)	72,767,904	-	72,767,904	
142000	Talus West LRSA	-	-	-	138,998	-	-	-	138,998	11,200	150,198	-	150,198	
143000	Upper O'Malley LRSA	-	-	-	655,858	-	-	-	655,858	65,000	720,858	-	720,858	
144000	Bear Valley LRSA	-	-	-	45,922	-	-	-	45,922	5,200	51,122	-	51,122	
145000	Rabbit Creek View/Hts LRSA	-	-	-	98,114	-	-	-	98,114	9,400	107,514	-	107,514	
146000	Villages Scenic Parkway LRSA	-	-	-	20,884	-	-	-	20,884	1,900	22,784	-	22,784	
147000	Sequoia Estates LRSA	-	-	-	18,684	-	-	-	18,684	2,100	20,784	-	20,784	
148000	Rockhill LRSA	-	-	-	46,124	-	-	-	46,124	4,400	50,524	-	50,524	
149000	South Goldenview Area LRSA	-	-	-	629,931	-	-	-	629,931	55,000	684,931	-	684,931	
150000	Homestead LRSA	-	-	-	20,780	-	-	-	20,780	2,000	22,780	-	22,780	
151000	Anchorage Metropolitan Police SA	78,726,911	3,553,001	16,000	18,706,558	253,476	-	59,000	101,314,946	10,078,489	111,393,435	-	111,393,435	
161000	Anchorage Parks & Recreation SA	9,124,115	631,765	4,000	4,599,420	2,579,519	-	225,824	17,164,643	2,856,327	20,020,970	-	20,020,970	
162000	Eagle River-Chugiak Parks & Rec	1,672,639	284,065	-	1,935,321	247,431	-	9,840	4,149,296	312,481	4,461,777	-	4,461,777	
163000	Anchorage Building Safety SA	5,575,966	50,000	-	260,475	-	-	32,600	5,919,041	1,458,958	7,377,999	-	7,377,999	
164000	Public Finance and Investments	675,855	2,100	-	1,023,334	-	-	2,000	1,703,289	109,336	1,812,625	-	1,812,625	
202020	Convention Center Operating Reserve	-	-	-	13,336,918	-	-	-	13,336,918	-	13,336,918	-	13,336,918	
221000	Heritage Land Bank	347,548	4,500	1,000	301,460	-	-	7,500	662,008	520,856	1,182,864	-	1,182,864	
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	293,700	-	-	293,700	-	293,700	-	293,700	
602000	Self Insurance ISF	449,122	4,500	-	9,495,094	-	-	-	9,948,716	(8,444,832)	1,503,884	-	1,503,884	
607000	Information Technology ISF	9,355,514	31,890	9,825	5,562,760	676,708	1,204,618	32,000	16,873,315	(16,367,708)	505,607	(505,607)	-	
Function Cost Total		273,395,830	15,226,485	237,976	141,945,317	56,654,716	1,204,618	1,090,350	489,755,292	(36,730,695)	453,024,597	(505,607)	452,518,990	

Revenue Distribution Summary

Revenue Account	Description	2014 Revised Budget	2014 Actuals	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
Contributions & Transfers from Other Funds							
450010	Contributions from Other Funds	840,081	1,124,577	663,608	682,814	19,206	2.89%
450040	Contribution from MOA Trust Fund	4,900,000	4,900,000	5,200,000	5,500,000	300,000	5.77%
450080	Utility Revenue Distribution	5,821,802	5,821,979	9,571,694	500,000	(9,071,694)	(94.78%)
Contributions & Transfers from Other Funds Total		11,561,883	11,846,556	15,435,302	6,682,814	(8,752,488)	(56.70%)
Federal Revenues							
405100	Other Federal Grant Revenue	41,300	33,800	41,300	41,300	-	-
405120	Build America Bonds (BABs) Subsidy	722,581	722,709	722,588	725,703	3,115	0.43%
405140	National Forest Allocation	94,456	(17,507)	-	62,763	62,763	100.00%
Federal Revenues Total		858,337	739,002	763,888	829,766	65,878	8.62%
Fees & Charges for Services							
406050	Platting Fees	361,375	540,279	361,375	361,375	-	-
406060	Zoning Fees	461,813	519,745	461,813	420,000	(41,813)	(9.05%)
406080	Lease & Rental Revenue-HLB	561,149	662,673	585,567	576,149	(9,418)	(1.61%)
406090	Pipeline in ROW Fees	144,000	67,058	189,100	61,899	(127,201)	(67.27%)
406110	Sale of Publications	2,350	9,357	18,200	6,800	(11,400)	(62.64%)
406120	Rezoning Inspections	49,500	43,352	49,500	42,000	(7,500)	(15.15%)
406130	Appraisal Appeal Fee	5,000	1,230	5,000	5,000	-	-
406160	Clinic Fees	119,572	178,352	119,572	188,880	69,308	57.96%
406170	Sanitary Inspection Fees	1,316,620	1,559,968	1,361,620	1,661,095	299,475	21.99%
406180	Reproductive Health Fees	362,840	298,724	420,840	370,275	(50,565)	(12.02%)
406220	Transit Advertising Fees	402,000	436,432	440,000	350,000	(90,000)	(20.45%)
406230	Transit Spec Service Fees	6,760	7,347	-	-	-	-
406240	Transit Token Sale	52,870	19,377	-	-	-	-
406250	Transit Bus Pass Sales	2,789,300	2,339,422	2,382,187	2,178,187	(204,000)	(8.56%)
406260	Transit Fare Box Receipts	1,860,887	1,877,343	1,880,000	1,880,000	-	-
406280	Prgm, Lessons, & Camps	241,170	262,957	262,170	245,470	(16,700)	(6.37%)
406290	Rec Center Rentals & Activities	524,000	807,771	524,000	534,000	10,000	1.91%
406300	Aquatics	849,935	1,015,025	849,935	849,935	-	-
406310	Camping Fees	75,000	140,640	95,000	95,000	-	-
406320	Library Non-Resident Fee	1,500	353	1,500	1,500	-	-
406330	Park Land & Operations	414,890	452,426	365,890	365,890	-	-
406340	Golf Fees	1,000	8,953	10,000	13,200	3,200	32.00%
406350	Library Fees	1,200	1,565	1,200	1,200	-	-
406360	Museum Admission Fees	-	11	-	-	-	-
406380	Ambulance Service Fees	7,300,000	8,277,296	7,650,000	9,310,599	1,660,599	21.71%
406400	Fire Alarm Fees	116,493	67,834	116,493	116,493	-	-
406410	HazMatFac & Trans	121,500	171,192	170,000	140,000	(30,000)	(17.65%)
406420	Fire Inspection Fees	110,000	169,388	110,000	125,432	15,432	14.03%
406440	Cemetery Fees	250,000	314,300	250,000	322,634	72,634	29.05%
406450	Mapping Fees	9,000	6,008	9,000	9,000	-	-
406490	DWI Impnd/Admin Fees	835,963	924,948	905,579	930,579	25,000	2.76%
406500	Police Services	450,000	1,799	192,174	192,174	-	-
406510	Animal Shelter Fees	251,435	204,558	251,435	246,750	(4,685)	(1.86%)
406520	Animal Drop-Off Fees	24,000	16,434	24,000	29,000	5,000	20.83%
406530	Incarceration Cost Recovery	490,000	330,735	490,000	344,072	(145,928)	(29.78%)
406550	Address Fees	37,125	41,682	37,125	37,125	-	-
406560	Service Fees - School District	706,600	728,124	755,600	800,200	44,600	5.90%

Revenue Distribution Summary

Revenue Account	Description	2014 Revised Budget	2014 Actuals	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
406570	Micro-Fiche Fees	2,000	2,601	2,000	2,000	-	-
406580	Copier Fees	37,430	48,635	37,930	35,730	(2,200)	(5.80%)
406610	Computer Time Fees	1,100	827	1,100	1,100	-	-
406620	Reimbursed Cost-ER	2,556,536	-	136,470	136,470	-	-
406640	Parking Garages & Lots	16,601	54,419	68,501	68,501	-	-
406660	Lost Book Reimbursement	25,000	28,845	25,000	25,000	-	-
406670	Sale Of Books	-	20	-	-	-	-
408570	Sale of Contractor Specifications	4,500	109,466	4,500	4,500	-	-
Fees & Charges for Services Total		23,950,014	22,749,467	21,621,376	23,085,214	1,463,838	6.77%
Fines & Forfeitures							
407010	SOA Traffic Court Fines	1,700,000	1,331,708	1,331,708	1,592,061	260,353	19.55%
407020	SOA Trial Court Fines	2,538,112	3,251,540	3,251,540	2,896,870	(354,670)	(10.91%)
407030	Library Fines	148,000	160,343	148,000	148,000	-	-
407040	APD Counter Fines	764,526	1,052,646	1,252,646	1,935,324	682,678	54.50%
407050	Other Fines and Forfeitures	366,000	493,489	168,776	329,906	161,130	95.47%
407060	Pre-Trial Diversion Cost	220,000	133,931	220,000	120,000	(100,000)	(45.45%)
407070	Zoning Enforcement Fines	38,500	14,845	38,500	13,500	(25,000)	(64.94%)
407080	I&M Enforcement Fines	-	3,939	-	-	-	-
407090	Administrative Fines, Civil	-	295	-	-	-	-
407100	Curfew Fines	8,800	9,423	8,800	8,800	-	-
407110	Parking Enforcement Fine	138,000	118,560	138,000	138,000	-	-
407120	Minor Tobacco Fines	9,000	6,791	9,000	9,000	-	-
Fines & Forfeitures Total		5,930,938	6,577,509	6,566,970	7,191,461	624,491	9.51%
Investment Income							
408580	Miscellaneous Revenues	1,459,850	1,454,868	1,403,350	1,467,630	64,280	4.58%
440010	GCP CshPool ST-Int(MOA/ML&P)	2,017,019	1,154,098	764,467	1,046,897	282,430	36.94%
440020	CIP Csh Pools ST Int	-	(241,657)	-	-	-	-
440040	Other Short-Term Interest	916,034	808,815	309,436	454,579	145,143	46.91%
440080	UnRlzd Gns&Lss Invs(MOA/AWWU)	-	(146,288)	-	-	-	-
Investment Income Total		4,392,903	3,029,836	2,477,253	2,969,106	491,853	19.85%
Licenses, Permits, Certifications							
404010	Plmb/Gs/Sht Mtl Cert	108,000	153,562	24,000	145,000	121,000	504.17%
404020	Taxicab Permits	440,353	570,233	795,575	487,500	(308,075)	(38.72%)
404030	Plmb/Gs/Sht Mtl Exam	10,000	12,725	12,000	12,000	-	-
404040	Chauffeur Licenses-Biannual	16,000	26,330	28,000	28,000	-	-
404050	Taxicab Permit Revisions	88,052	20,755	15,000	15,000	-	-
404060	Local Business Licenses	378,700	485,100	114,700	398,000	283,300	246.99%
404070	Chauffeur Appeal/Loss	500	430	500	500	-	-
404090	Building Permit Plan Review Fees	2,242,000	3,355,973	2,512,000	2,465,225	(46,775)	(1.86%)
404100	Bldg/Grde/Clrng Prmt	3,320,000	4,417,950	3,375,000	3,400,000	25,000	0.74%
404110	Electrical Permit	215,000	210,882	225,000	211,000	(14,000)	(6.22%)
404120	Mech/Gs/Plmbng Prmts	640,000	585,357	630,000	565,000	(65,000)	(10.32%)
404130	Sign Permits	44,125	51,175	44,125	46,000	1,875	4.25%
404140	Constr and Right-of-Way Permits	847,800	1,140,254	847,800	1,035,000	187,200	22.08%
404150	Elevator Permits	614,400	464,569	614,400	569,500	(44,900)	(7.31%)
404160	Mobile Home/Park Permits	3,500	30,025	8,000	8,000	-	-
404170	Land Use Permits (Not HLB)	163,125	-	163,125	115,000	(48,125)	(29.50%)
404180	Park and Access Agreement	6,750	7,600	6,750	6,750	-	-

Revenue Distribution Summary

Revenue Account	Description	2014 Revised Budget	2014 Actuals	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
404210	Animal Licenses	274,495	254,339	274,495	256,500	(17,995)	(6.56%)
404220	Miscellaneous Permits	258,044	365,520	295,544	281,380	(14,164)	(4.79%)
406010	Land Use Permits-HLB	5,000	285,210	12,015	139,278	127,263	1,059.20%
406020	Inspections	712,890	615,204	712,890	677,890	(35,000)	(4.91%)
406030	Landscape Plan Review Pmt	26,500	36,383	26,500	29,000	2,500	9.43%
Licenses, Permits, Certifications Total		10,415,234	13,089,576	10,737,419	10,891,523	154,104	1.44%
Other Revenues							
404095	Electronic Plan Review Surcharge	-	-	-	250,000	250,000	100.00%
406600	Late Fees	10,000	15,318	10,000	10,000	-	-
406625	Reimbursed Cost-NonGrant Funded	-	2,753,800	2,498,465	2,261,880	(236,585)	(9.47%)
408060	Other Collection Revenues	285,000	180,040	200,000	200,000	-	-
408090	Recycle Rebate	1,500	9,234	1,500	1,500	-	-
408240	Miscellaneous Revenues(Port)	-	48,150	-	-	-	-
408380	Prior Year Expense Recovery	47,790	1,544,443	276,783	-	(276,783)	(100.00%)
408390	Insurance Recoveries	66,808	363,896	41,500	69,840	28,340	68.29%
408395	Claims & Judgments	-	525,000	-	-	-	-
408400	Criminal Rule 8 Collect Costs	327,670	167,551	327,670	193,234	(134,436)	(41.03%)
408405	Lease & Rental Revenue	-	-	-	29,600	29,600	100.00%
408410	Lease State Land Conveyance	5,000	-	713	-	(713)	(100.00%)
408420	Building Rental	133,000	114,412	133,000	53,000	(80,000)	(60.15%)
408430	Amusement Surcharge	182,000	140,177	140,177	140,177	-	-
408440	ACPA Loan Surcharge	339,813	468,109	281,915	293,700	11,785	4.18%
408550	Cash Over & Short	-	(158)	-	-	-	-
408560	Appeal Receipts	1,000	5,335	1,200	1,200	-	-
430030	Restricted Contributions	176,626	81,613	125,756	113,082	(12,674)	(10.08%)
460060	State Land Block	10,000	-	-	-	-	-
460070	MOA Property Sales	285,000	407,595	275,000	275,000	-	-
460080	Land Sales-Cash	735,000	-	-	-	-	-
Other Revenues Total		2,606,207	6,824,516	4,313,679	3,892,213	(421,466)	(9.77%)
Payments in Lieu of Taxes (PILT)							
402020	Payment in Lieu of Tax Private	1,846,654	1,759,493	1,812,632	1,820,173	7,541	0.42%
Payments in Lieu of Taxes (PILT) Total		1,846,654	1,759,493	1,812,632	1,820,173	7,541	0.42%
Special Assessments							
403010	Assessment Collects	160,000	271,815	160,000	160,000	-	-
403020	P & I On Assessments(MOA/AWWU)	60,000	33,929	60,000	60,000	-	-
Special Assessments Total		220,000	305,744	220,000	220,000	-	-
State Revenues							
404075	Marijuana Licensing Fees	-	-	-	25,500	25,500	100.00%
405030	SOA Traffic Signal Reimbursement	1,756,690	1,865,840	1,756,690	1,779,490	22,800	1.30%
405050	Municipal Assistance	14,663,141	14,831,485	13,924,701	9,200,000	(4,724,701)	(33.93%)
405060	Liquor Licenses	399,300	357,850	399,300	399,300	-	-
405070	Electric Co-op Allocation	880,319	856,866	837,879	810,879	(27,000)	(3.22%)
405130	Fisheries Tax	126,176	202,758	126,176	126,176	-	-
State Revenues Total		17,825,626	18,114,799	17,044,746	12,341,345	(4,703,401)	(27.59%)
Taxes - Other - Outside Tax Limit Calculation							
401030	Penalty and Interest on Delinquent Taxes	2,633,999	2,429,093	2,479,094	2,541,094	62,000	2.50%

Revenue Distribution Summary

Revenue Account	Description	2014 Revised Budget	2014 Actuals	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
401040	Tax Cost Recoveries	260,100	260,937	260,100	260,100	-	-
401050	Areawide Prop Tax Credit	-	(691)	-	-	-	-
401090	Penalty/Interest Tobacco Tax	15,000	24,626	15,000	15,000	-	-
401105	Marijuana Sales Tax	-	-	-	700,920	700,920	100.00%
401110	Room Taxes	23,762,345	24,936,211	25,751,049	26,909,468	1,158,419	4.50%
401120	Penalty and Interest on Room Tax	71,154	65,885	71,154	71,154	-	-
401140	Penalty and Interest on Motor Veh Rental	30,728	64,074	30,728	30,728	-	-
Taxes - Other - Outside Tax Limit Calculation Total		26,773,326	27,780,135	28,607,125	30,528,464	1,921,339	6.72%
Taxes - Other/PILT - In Tax Limit Calculation							
401060	Auto Tax	11,448,632	11,818,369	11,936,552	12,090,673	154,121	1.29%
401080	Tobacco Tax	23,001,852	21,926,133	22,647,362	22,401,673	(245,689)	(1.08%)
401100	Aircraft Tax	210,000	203,804	210,000	210,000	-	-
401130	Motor Vehicle Rental Tax	5,449,649	5,637,102	5,835,268	5,920,407	85,139	1.46%
402030	Payment in Lieu of Tax SOA	130,000	157,770	157,770	169,770	12,000	7.61%
402040	Payment in Lieu of Tax Federal	670,290	646,406	646,406	654,505	8,099	1.25%
450060	MUSA/MESA	20,091,219	20,001,287	19,784,429	21,694,900	1,910,471	9.66%
450070	1.25% MUSA/MESA	2,000,002	1,969,940	2,268,083	501,057	(1,767,026)	(77.91%)
Taxes - Other/PILT - In Tax Limit Calculation Total		63,001,644	62,360,810	63,485,870	63,642,985	157,115	0.25%
Taxes - Property							
401010	Real Property Taxes (Excludes ASD)	231,998,349	231,765,543	241,467,097	259,198,373	17,731,276	7.34%
401020	Personal Property Taxes (Excludes ASD)	23,620,923	26,732,051	25,754,581	25,383,120	(371,461)	(1.44%)
Taxes - Property Total		255,619,272	258,497,594	267,221,678	284,581,493	17,359,815	6.50%
Summary							
	Contributions & Transfers from Other Funds	11,561,883	11,846,556	15,435,302	6,682,814	(8,752,488)	(56.70%)
	Federal Revenues	858,337	739,002	763,888	829,766	65,878	8.62%
	Fees & Charges for Services	23,950,014	22,749,467	21,621,376	23,085,214	1,463,838	6.77%
	Fines & Forfeitures	5,930,938	6,577,509	6,566,970	7,191,461	624,491	9.51%
	Investment Income	4,392,903	3,029,836	2,477,253	2,969,106	491,853	19.85%
	Licenses, Permits, Certifications	10,415,234	13,089,576	10,737,419	10,891,523	154,104	1.44%
	Other Revenues	2,606,207	6,824,516	4,313,679	3,892,213	(421,466)	(9.77%)
	Payments in Lieu of Taxes (PILT)	1,846,654	1,759,493	1,812,632	1,820,173	7,541	0.42%
	Special Assessments	220,000	305,744	220,000	220,000	-	-
	State Revenues	17,825,626	18,114,799	17,044,746	12,341,345	(4,703,401)	(27.59%)
	Taxes - Other - Outside Tax Limit Calculation	26,773,326	27,780,135	28,607,125	30,528,464	1,921,339	6.72%
	Taxes - Other/PILT - In Tax Limit Calculation	63,001,644	62,360,810	63,485,870	63,642,985	157,115	0.25%
	Taxes - Property	255,619,272	258,497,594	267,221,678	284,581,493	17,359,815	6.50%
Local, State and Federal Revenues Total		425,002,038	433,675,037	440,307,938	448,676,557	8,368,619	1.90%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
401010	Real Property Taxes (Excludes ASD)	57.77%	100.00%	231,998,349	241,467,097	259,198,373	17,731,276	7.34%
401020	Personal Property Taxes (Excludes ASD)	5.66%	100.00%	23,620,923	25,754,581	25,383,120	(371,461)	(1.44%)
401030	Penalty and Interest on Delinquent Taxes Revenue estimated for penalties and interest on taxes paid after the due date.							
	101000-189110 Areawide Taxes & Reserves	0.27%	47.95%	1,460,350	1,374,467	1,218,453	(156,014)	(11.35%)
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.29%	7,091	6,674	7,369	695	10.41%
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.08%	1,520	1,431	2,033	602	42.07%
	106000-189130 Girdwood Taxes & Reserves	0.00%	0.42%	11,144	10,489	10,673	184	1.75%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.05%	-	-	1,271	1,271	100.00%
	119000-189180 Eagle River RRSA Taxes/Res	0.01%	1.25%	33,431	31,465	31,764	299	0.95%
	131000-189220 Fire SA Taxes & Reserves	0.08%	13.54%	256,309	241,235	344,064	102,829	42.63%
	141000-189225 Rds & Drainage SA Taxes &	0.07%	12.29%	325,198	306,073	312,300	6,227	2.03%
	143000-189235 Upper O'Malley LRSA	0.00%	0.15%	-	-	3,812	3,812	100.00%
	145000-189245 Rabbit Creek LRSA Taxes/Res	0.00%	0.05%	-	-	1,271	1,271	100.00%
	149000-189265 So Goldenview LRSA	0.00%	0.10%	-	-	2,541	2,541	100.00%
	151000-189270 Police SA taxes & Reserve	0.11%	19.83%	425,492	400,469	503,899	103,430	25.83%
	161000-189275 Parks (APRSA) Taxes & Res	0.02%	3.29%	96,242	90,582	83,602	(6,980)	(7.71%)
	162000-189280 Parks (ERC RSA) Taxes & Res	0.00%	0.71%	17,222	16,209	18,042	1,833	11.31%
	Total	0.57%	100.00%	2,633,999	2,479,094	2,541,094	62,000	2.50%
401040	Tax Cost Recoveries Administration and litigation costs recovered on tax foreclosed property.							
	101000-122200 Real Estate Services	0.06%	96.12%	250,000	250,000	250,000	-	-
	101000-134600 Tax Billing	0.00%	0.04%	100	100	100	-	-
	101000-189110 Areawide Taxes & Reserves	0.00%	3.84%	10,000	10,000	10,000	-	-
	Total	0.06%	100.00%	260,100	260,100	260,100	-	-
401060	Auto Tax AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	1.56%	58.05%	6,645,505	6,928,778	7,018,256	89,478	1.29%
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.18%	20,847	21,736	22,017	281	1.29%
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.05%	5,990	6,246	6,326	80	1.28%
	106000-189130 Girdwood Taxes & Reserves	0.01%	0.26%	29,934	31,209	31,611	402	1.29%
	119000-189180 Eagle River RRSA Taxes/Res	0.03%	1.30%	148,538	154,866	156,865	1,999	1.29%
	131000-189220 Fire SA Taxes & Reserves	0.27%	10.05%	1,150,956	1,199,995	1,215,485	15,490	1.29%
	141000-189225 Rds & Drainage SA Taxes &	0.36%	13.34%	1,526,754	1,591,804	1,612,352	20,548	1.29%
	151000-189270 Police SA taxes & Reserve	0.36%	13.31%	1,523,652	1,588,570	1,609,076	20,506	1.29%
	161000-189275 Parks (APRSA) Taxes & Res	0.09%	3.46%	396,456	413,348	418,685	5,337	1.29%
	Total	2.69%	100.00%	11,448,632	11,936,552	12,090,673	154,121	1.29%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
401080	Tobacco Tax AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	4.99%	100.00%	23,001,852	22,647,362	22,401,673	(245,689)	(1.08%)
401090	Penalty/Interest Tobacco Tax Penalty and Interest on delinquent Tobacco Tax							
	101000-189110 Areawide Taxes & Reserves	0.00%	100.00%	15,000	15,000	15,000	-	-
401100	Aircraft Tax AMC 12.08 revenue from registration from persons owning any interest in an aircraft located or operated within the Municipality of Anchorage. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.05%	100.00%	210,000	210,000	210,000	-	-
401105	Marijuana Sales Tax Sales tax on the retail sale of marijuana and marijuana products of 5%, voter approved in 2016. The tax can be adjusted by the Assembly by ordinance no more than every two years and no more than 2%, not to exceed a total of 12%. The revenues are excluded from the tax Cap until 2019.							
	101000-189110 Areawide Taxes & Reserves	0.16%	100.00%	-	-	700,920	700,920	100.00%
401110	Room Taxes AMC 12.20, revenue generated from 12% tax on room rentals of less than 30 days. Eight percent (8%) of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. Four percent (4%) of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance and operation of the new civic and convention center; and renovation, operation and maintenance of the existing Egan Civic and Convention Center.							
	101000-189110 Areawide Taxes & Reserves	2.42%	40.27%	9,543,447	10,361,796	10,835,593	473,797	4.57%
	141000-189225 Rds & Drainage SA Taxes &	0.06%	1.00%	237,626	257,513	269,097	11,584	4.50%
	161000-189275 Parks (APRSA) Taxes & Res	0.04%	0.67%	158,414	171,672	179,395	7,723	4.50%
	202020-123010 Room Tax-Convention Center	1.87%	31.19%	7,875,450	8,202,890	8,392,701	189,811	2.31%
	202020-123011 Operating Reserve Conv-CTR	1.61%	26.88%	5,947,408	6,757,178	7,232,682	475,504	7.04%
	Total	6.00%	100.00%	23,762,345	25,751,049	26,909,468	1,158,419	4.50%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
401120	Penalty and Interest on Room Tax Penalties and interest on taxes paid after the due date							
	101000-189110 Areawide Taxes & Reserves	0.01%	45.48%	32,364	32,364	32,364	-	-
	202020-123010 Room Tax-Convention Center	0.01%	32.79%	23,330	23,330	23,330	-	-
	202020-123011 Operating Reserve Conv-CTR	0.00%	21.73%	15,460	15,460	15,460	-	-
	Total	0.02%	100.00%	71,154	71,154	71,154	-	-
401130	Motor Vehicle Rental Tax AMC 12.45 eight percent of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	1.32%	100.00%	5,449,649	5,835,268	5,920,407	85,139	1.46%
401140	Penalty and Interest on Motor Veh Rental Tax Penalties and interest on motor vehicle rental tax paid after due date							
	101000-189110 Areawide Taxes & Reserves	0.01%	100.00%	30,728	30,728	30,728	-	-
402020	Payment in Lieu of Tax Private Revenue collected from private companies in lieu of taxes such as Cook Inlet Housing and Aurora Military Housing. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.41%	100.00%	1,846,654	1,812,632	1,820,173	7,541	0.42%
402030	Payment in Lieu of Tax SOA Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.04%	100.00%	130,000	157,770	169,770	12,000	7.61%
402040	Payment in Lieu of Tax Federal Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.15%	100.00%	670,290	646,406	654,505	8,099	1.25%
403010	Assessment Collects Revenue generated from costs assessed to property owners for road construction.							
	141000-767100 Assess/Non-Assess Debt	0.04%	100.00%	160,000	160,000	160,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
403020	P & I On Assessments(MOA/AWWU) Penalty and interest on assessments paid after the due date.(MOA/AWWU) 141000-767100 Assess/Non-Assess Debt	0.01%	100.00%	60,000	60,000	60,000	-	-
404010	Plmb/Gs/Sht Mtl Cert Issuance of regulatory licenses to contractors subject to Building Code regulations. 163000-192030 Building Inspection	0.03%	100.00%	108,000	24,000	145,000	121,000	504.17%
404020	Taxicab Permits AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces. 101000-124600 Transportation Inspection	0.11%	100.00%	440,353	795,575	487,500	(308,075)	(38.72%)
404030	Plmb/Gs/Sht Mtl Exam Revenue generated for fees charged to private contractors for examinations and certification. 163000-192030 Building Inspection	0.00%	100.00%	10,000	12,000	12,000	-	-
404040	Chauffeur Licenses-Biannual Revenue generated from sale of new chauffeur licenses. 101000-124600 Transportation Inspection	0.01%	100.00%	16,000	28,000	28,000	-	-
404050	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire. 101000-124600 Transportation Inspection	0.00%	100.00%	88,052	15,000	15,000	-	-
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications. 101000-102000 Clerk 163000-192030 Building Inspection	0.00% 0.09%	2.01% 97.99%	68,700 310,000	68,700 46,000	8,000 390,000	(60,700) 344,000	(88.36%) 747.83%
	Total	0.09%	100.00%	378,700	114,700	398,000	283,300	246.99%
404070	Chauffeur Appeal/Loss Revenue generated from fee of \$25 for renewal of chauffeur licenses. 101000-124600 Transportation Inspection	0.00%	100.00%	500	500	500	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
404075	Marijuana Licensing Fees Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non-refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. AS 17.38.100 states that the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016-16(S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931)							
	101000-102007 Clerk-Liquor License	0.01%	100.00%	-	-	25,500	25,500	100.00%
404090	Building Permit Plan Review Fees Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.							
	101000-192060 Land Use Plan Review	0.07%	13.18%	292,000	292,000	325,000	33,000	11.30%
	131000-342000 Fire Marshal	0.13%	23.94%	450,000	570,000	590,225	20,225	3.55%
	163000-192040 Plan Review	0.35%	62.87%	1,500,000	1,650,000	1,550,000	(100,000)	(6.06%)
	Total	0.55%	100.00%	2,242,000	2,512,000	2,465,225	(46,775)	(1.86%)
404095	Electronic Plan Review Surcharge 0.0005 surcharge in addition to existing plan review fees as a multiplier against valuation applied to all plan review services to pay for the Electronic Plan Review capital project. Beginning on January 1, 2016, expiring within 90 days following confirmation that the cumulative revenues have exceeded \$583,720 appropriated level.							
	101000-192010 Development Services Director	0.06%	100.00%	-	-	250,000	250,000	100.00%
404100	Bldg/Grde/Clrng Prmt Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage.							
	163000-192030 Building Inspection	0.76%	100.00%	3,320,000	3,375,000	3,400,000	25,000	0.74%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
404110	Electrical Permit Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed.							
	163000-192030 Building Inspection	0.05%	100.00%	215,000	225,000	211,000	(14,000)	(6.22%)
404120	Mech/Gs/Plmbng Prmts Revenues generated from issuance of gas and plumbing permits.							
	163000-192030 Building Inspection	0.13%	100.00%	640,000	630,000	565,000	(65,000)	(10.32%)
404130	Sign Permits AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits.							
	101000-192020 Land Use Enforcement	0.00%	45.65%	19,125	19,125	21,000	1,875	9.80%
	163000-192030 Building Inspection	0.01%	54.35%	25,000	25,000	25,000	-	-
	Total	0.01%	100.00%	44,125	44,125	46,000	1,875	4.25%
404140	Constr and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	0.23%	100.00%	847,800	847,800	1,035,000	187,200	22.08%
404150	Elevator Permits Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.13%	100.00%	614,400	614,400	569,500	(44,900)	(7.31%)
404160	Mobile Home/Park Permits Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	0.00%	100.00%	3,500	8,000	8,000	-	-
404170	Land Use Permits (Not HLB) Fees associated with issuance of land use permits (excluding Heritage Land Bank).							
	101000-192060 Land Use Plan Review	0.03%	100.00%	163,125	163,125	115,000	(48,125)	(29.50%)
404180	Park and Access Agreement Fees to record parking and access agreements at the District Recorders office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	-	6,750	6,750	-	-
	101000-190400 Land Use Review & Addressing	-	-	6,750	-	-	-	-
	Total	0.00%	100.00%	6,750	6,750	6,750	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.06%	100.00%	274,495	274,495	256,500	(17,995)	(6.56%)
404220	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	14.22%	2,500	40,000	40,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	1,100	1,100	30	(1,070)	(97.27%)
	101000-190300 Zoning & Platting	0.01%	15.10%	51,750	51,750	42,500	(9,250)	(17.87%)
	101000-192025 Code Abatement	0.01%	12.44%	38,844	38,844	35,000	(3,844)	(9.90%)
	101000-211000 H&HS Director's Office	0.00%	0.02%	50	50	50	-	-
	101000-732400 Watershed Management	0.03%	44.42%	125,000	125,000	125,000	-	-
	101000-781000 Traffic Engineer	0.00%	5.33%	15,000	15,000	15,000	-	-
	101000-788000 Safety & Signals	0.01%	8.17%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.28%	800	800	800	-	-
	Total	0.06%	100.00%	258,044	295,544	281,380	(14,164)	(4.79%)
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.44%	96,850	96,850	96,850	-	-
	101000-787000 Signals	0.06%	14.66%	238,010	238,010	260,810	22,800	9.58%
	101000-789000 Signal Operations	0.22%	54.66%	972,640	972,640	972,640	-	-
	129000-747200 Eagle River Street Light SA	0.00%	0.58%	10,330	10,330	10,330	-	-
	141000-747000 Street Lighting	0.10%	24.66%	438,860	438,860	438,860	-	-
	Total	0.40%	100.00%	1,756,690	1,756,690	1,779,490	22,800	1.30%
405050	Municipal Assistance Revenue received from the State of Alaska (SOA) for general and PERS assistance.							
	101000-189110 Areawide Taxes & Reserves	2.05%	100.00%	14,663,141	13,924,701	9,200,000	(4,724,701)	(33.93%)
405060	Liquor Licenses AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.							
	151000-189270 Police SA taxes & Reserve	0.09%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned.							
	101000-189110 Areawide Taxes & Reserves	0.11%	58.54%	515,376	490,530	474,722	(15,808)	(3.22%)
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.19%	1,639	1,560	1,510	(50)	(3.21%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.05%	461	439	425	(14)	(3.19%)
	106000-189130 Girdwood Taxes & Reserves	0.00%	0.26%	2,328	2,216	2,145	(71)	(3.20%)
	131000-189220 Fire SA Taxes & Reserves	0.02%	10.28%	90,469	86,108	83,333	(2,775)	(3.22%)
	141000-189225 Rds & Drainage SA Taxes &	0.02%	13.49%	118,780	113,053	109,410	(3,643)	(3.22%)
	151000-189270 Police SA taxes & Reserve	0.02%	13.67%	120,382	114,578	110,886	(3,692)	(3.22%)
	161000-189275 Parks (APRSA) Taxes & Res	0.01%	3.51%	30,884	29,395	28,448	(947)	(3.22%)
	Total	0.18%	100.00%	880,319	837,879	810,879	(27,000)	(3.22%)
405100	Other Federal Grant Revenue Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance.							
	101000-105000 Equal Rights Commission	0.01%	100.00%	41,300	41,300	41,300	-	-
405120	Build America Bonds (BABs) Subsidy Build America Bonds (BABs) is a federal subsidy that helps states and local entities pursue needed capital projects which build infrastructure and create jobs.							
	101000-121036 Debt Service - Fund 101	0.02%	9.82%	70,944	70,945	71,251	306	0.43%
	101000-353000 Emergency Medical Services	0.00%	0.18%	1,313	1,314	1,319	5	0.38%
	101000-611000 Transit Administration	0.00%	0.18%	1,273	1,274	1,280	6	0.47%
	131000-352000 Anchorage Fire & Rescue	0.01%	5.32%	38,454	38,455	38,621	166	0.43%
	141000-767100 Assess/Non-Assess Debt	0.13%	78.87%	569,871	569,872	572,329	2,457	0.43%
	161000-551000 Debt Service (161)	0.01%	5.64%	40,726	40,728	40,903	175	0.43%
	Total	0.16%	100.00%	722,581	722,588	725,703	3,115	0.43%
405130	Fisheries Tax AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State.							
	101000-189110 Areawide Taxes & Reserves	0.03%	100.00%	126,176	126,176	126,176	-	-
405140	National Forest Allocation Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads.							
	141000-189225 Rds & Drainage SA Taxes &	0.01%	100.00%	94,456	-	62,763	62,763	100.00%
406010	Land Use Permits-HLB Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	5,000	12,015	139,278	127,263	1,059.20%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
406020	Inspections Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.09%	59.01%	435,000	435,000	400,000	(35,000)	(8.05%)
	101000-732200 Survey	0.00%	1.12%	7,560	7,560	7,560	-	-
	101000-732300 ROW Land Acquisition	0.00%	0.54%	3,650	3,650	3,650	-	-
	101000-732400 Watershed Management	0.05%	36.08%	244,610	244,610	244,610	-	-
	101000-787000 Signals	0.00%	0.36%	2,440	2,440	2,440	-	-
	101000-788000 Safety & Signals	0.00%	1.24%	8,380	8,380	8,380	-	-
	101000-789000 Signal Operations	0.00%	0.75%	5,080	5,080	5,080	-	-
	141000-743000 Street Maintenance Operations	0.00%	0.91%	6,170	6,170	6,170	-	-
	Total	0.15%	100.00%	712,890	712,890	677,890	(35,000)	(4.91%)
406030	Landscape Plan Review Pmt Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	13.79%	1,500	1,500	4,000	2,500	166.67%
	101000-788000 Safety & Signals	0.01%	86.21%	25,000	25,000	25,000	-	-
	Total	0.01%	100.00%	26,500	26,500	29,000	2,500	9.43%
406050	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.07%	93.08%	336,375	336,375	336,375	-	-
	101000-732200 Survey	0.01%	6.92%	25,000	25,000	25,000	-	-
	Total	0.08%	100.00%	361,375	361,375	361,375	-	-
406060	Zoning Fees Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.09%	100.00%	426,938	461,813	420,000	(41,813)	(9.05%)
	101000-190400 Land Use Review & Addressing	-	-	34,875	-	-	-	-
	Total	0.09%	100.00%	461,813	461,813	420,000	(41,813)	(9.05%)
406080	Lease & Rental Revenue-HLB Rental incomes from Museum Meeting Rooms, and Municipal land leases.							
	101000-122200 Real Estate Services	0.07%	52.80%	342,600	316,500	304,200	(12,300)	(3.89%)
	101000-710500 Facility Maintenance	0.03%	19.78%	113,949	113,949	113,949	-	-
	106000-746000 Street Maint Girdwood	-	-	3,000	3,000	-	(3,000)	(100.00%)
	131000-360000 AFD Training Center	0.01%	9.55%	55,000	55,000	55,000	-	-
	162000-555100 Eagle River/Chugiak Parks	-	-	6,600	6,600	-	(6,600)	(100.00%)
	221000-122100 Heritage Land Bank	0.02%	17.88%	40,000	90,518	103,000	12,482	13.79%
	Total	0.13%	100.00%	561,149	585,567	576,149	(9,418)	(1.61%)
406090	Pipeline in ROW Fees Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	0.01%	100.00%	144,000	189,100	61,899	(127,201)	(67.27%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
406110	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	7.35%	1,000	1,000	500	(500)	(50.00%)
	101000-190300 Zoning & Platting	0.00%	29.41%	-	900	2,000	1,100	122.22%
	101000-190400 Land Use Review & Addressing	-	-	900	-	-	-	-
	101000-613000 Marketing & Customer Service	0.00%	58.82%	-	16,000	4,000	(12,000)	(75.00%)
	163000-192030 Building Inspection	0.00%	4.41%	450	300	300	-	-
	Total	0.00%	100.00%	2,350	18,200	6,800	(11,400)	(62.64%)
406120	Rezoning Inspections Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	49,500	49,500	42,000	(7,500)	(15.15%)
406130	Appraisal Appeal Fee Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-
406160	Clinic Fees Revenue generated from Municipal owned clinic visits, treatment and immunizations services.							
	101000-245000 Disease Prevention & Control	0.04%	100.00%	119,572	119,572	188,880	69,308	57.96%
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations.							
	101000-192050 On-site Water and Wastewater	0.14%	38.53%	499,410	499,410	640,000	140,590	28.15%
	101000-235000 Child/Adult Care Licensing	0.01%	2.23%	25,000	25,000	37,030	12,030	48.12%
	101000-256000 Environmental Health Services	0.22%	59.24%	792,210	837,210	984,065	146,855	17.54%
	Total	0.37%	100.00%	1,316,620	1,361,620	1,661,095	299,475	21.99%
406180	Reproductive Health Fees Revenue generated from clinic and other services related to Reproductive Health.							
	101000-246000 Reproductive Health	0.08%	100.00%	362,840	420,840	370,275	(50,565)	(12.02%)
406220	Transit Advertising Fees Fees for advertising posted on Public Transit coaches.							
	101000-613000 Marketing & Customer Service	0.08%	100.00%	402,000	440,000	350,000	(90,000)	(20.45%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
406230	Transit Spec Service Fees Fees collected from agencies for special event transportation services.							
	101000-622000 Transit Operations	-	-	6,760	-	-	-	-
406240	Transit Token Sale Fares collected from passengers of the fixed route system for the sales of trip tokens							
	101000-622000 Transit Operations	-	-	52,870	-	-	-	-
406250	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-613000 Marketing & Customer Service	0.03%	6.20%	154,180	135,000	135,000	-	-
	101000-622000 Transit Operations	0.46%	93.80%	2,635,120	2,247,187	2,043,187	(204,000)	(9.08%)
	Total	0.49%	100.00%	2,789,300	2,382,187	2,178,187	(204,000)	(8.56%)
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-613000 Marketing & Customer Service	-	-	236,030	-	-	-	-
	101000-622000 Transit Operations	0.42%	100.00%	1,624,857	1,880,000	1,880,000	-	-
	Total	0.42%	100.00%	1,860,887	1,880,000	1,880,000	-	-
406280	Prgm,Lessons,&Camps Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	2.85%	6,000	7,000	7,000	-	-
	161000-550100 Parks & Recreation Admin	0.00%	2.04%	-	-	5,000	5,000	100.00%
	161000-560200 Recreation Facilities	(0.02%)	(31.61%)	-	-	(77,600)	(77,600)	100.00%
	161000-560300 Recreation Programs	0.04%	77.63%	135,170	155,170	190,570	35,400	22.81%
	162000-555100 Eagle River/Chugiak Parks	0.03%	49.09%	100,000	100,000	120,500	20,500	20.50%
	Total	0.05%	100.00%	241,170	262,170	245,470	(16,700)	(6.37%)
406290	Rec Center Rentals & Activities Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack Chalets.							
	101000-121034 O'Malley Golf Course	0.02%	13.11%	70,000	70,000	70,000	-	-
	161000-560200 Recreation Facilities	0.09%	72.85%	389,000	389,000	389,000	-	-
	161000-560300 Recreation Programs	0.00%	1.87%	10,000	10,000	10,000	-	-
	162000-555000 Beach Lake Chalet	0.00%	1.50%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	10.67%	47,000	47,000	57,000	10,000	21.28%
	Total	0.12%	100.00%	524,000	524,000	534,000	10,000	1.91%

Revenue Distribution Detail

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406300	Aquatics Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.							
	161000-560400 Aquatics	0.13%	70.59%	599,935	599,935	599,935	-	-
	162000-555200 Chugiak Pool	0.06%	29.41%	250,000	250,000	250,000	-	-
	Total	0.19%	100.00%	849,935	849,935	849,935	-	-
406310	Camping Fees Revenue generated from operation of the Centennial Park and Lions camper areas.							
	161000-560200 Recreation Facilities	0.02%	100.00%	75,000	95,000	95,000	-	-
406320	Library Non-Resident Fee							
	101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,500	-	-
406330	Park Land & Operations Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
	161000-550100 Parks & Recreation Admin	-	-	13,000	-	-	-	-
	161000-550400 Park Property Management	0.00%	5.47%	10,000	20,000	20,000	-	-
	161000-550600 Horticulture	0.02%	18.40%	103,320	67,320	67,320	-	-
	161000-550800 Community Work Service	0.00%	4.10%	45,000	15,000	15,000	-	-
	161000-560200 Recreation Facilities	0.06%	72.04%	208,570	263,570	263,570	-	-
	161000-560300 Recreation Programs	-	-	35,000	-	-	-	-
	Total	0.08%	100.00%	414,890	365,890	365,890	-	-
406340	Golf Fees							
	161000-560200 Recreation Facilities	0.00%	24.24%	-	-	3,200	3,200	100.00%
	161000-560300 Recreation Programs	0.00%	75.76%	1,000	10,000	10,000	-	-
	Total	0.00%	100.00%	1,000	10,000	13,200	3,200	32.00%
406350	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-537100 Library Adult Services	0.00%	100.00%	1,200	1,200	1,200	-	-
406380	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.							
	101000-353000 Emergency Medical Services	2.08%	100.00%	7,300,000	7,650,000	9,310,599	1,660,599	21.71%

Revenue Distribution Detail

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406400	Fire Alarm Fees Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.03%	100.00%	-	116,493	116,493	-	-
	131000-371000 AFD Data Systems	-	-	116,493	-	-	-	-
	Total	0.03%	100.00%	116,493	116,493	116,493	-	-
406410	HazMatFac &Trans AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day.							
	131000-342000 Fire Marshal	0.03%	100.00%	121,500	170,000	140,000	(30,000)	(17.65%)
406420	Fire Inspection Fees Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.03%	100.00%	110,000	110,000	125,432	15,432	14.03%
406440	Cemetery Fees Fees for burial, disinterment and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.07%	100.00%	250,000	250,000	322,634	72,634	29.05%
406450	Mapping Fees Revenue generated from the sale of ozalid and blue line maps.							
	101000-192080 Right-of-Way	0.00%	44.44%	4,000	4,000	4,000	-	-
	607000-147100 GIS Services	-	-	5,000	-	-	-	-
	607000-148200 Network Services	0.00%	55.56%	-	5,000	5,000	-	-
	Total	0.00%	100.00%	9,000	9,000	9,000	-	-
406490	DWI Impnd/Admin Fees							
	101000-115200 Criminal	0.11%	54.54%	445,463	482,582	507,582	25,000	5.18%
	101000-142300 Reprographics	0.00%	0.05%	500	500	500	-	-
	151000-462400 Patrol Staff	0.09%	45.40%	390,000	422,497	422,497	-	-
	Total	0.21%	100.00%	835,963	905,579	930,579	25,000	2.76%
406500	Police Services Revenues generated from police services provided to outside agencies.							
	151000-460500 Reimbursed Costs	0.04%	100.00%	450,000	192,174	192,174	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
406510	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees.							
	101000-225000 Animal Care & Control	0.05%	100.00%	251,435	251,435	246,750	(4,685)	(1.86%)
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.01%	100.00%	24,000	24,000	29,000	5,000	20.83%
406530	Incarceration Cost Recovery Recovery of expenses for incarceration.							
	151000-462400 Patrol Staff	0.08%	100.00%	490,000	490,000	344,072	(145,928)	(29.78%)
406550	Address Fees Fees received from the public for specific street addresses.							
	101000-190400 Land Use Review & Addressing	0.01%	100.00%	37,125	37,125	37,125	-	-
406560	Service Fees - School District Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-122200 Real Estate Services	-	-	1,000	-	-	-	-
	101000-722100 Public Art	0.01%	5.00%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	0.02%	11.15%	44,600	44,600	89,200	44,600	100.00%
	161000-560400 Aquatics	0.06%	31.87%	255,000	255,000	255,000	-	-
	164000-131300 Public Finance and Investment	0.09%	51.99%	366,000	416,000	416,000	-	-
	Total	0.18%	100.00%	706,600	755,600	800,200	44,600	5.90%
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	2,000	2,000	2,000	-	-
406580	Copier Fees Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.84%	200	200	300	100	50.00%
	101000-135100 Property Appraisal	0.00%	1.90%	680	680	680	-	-
	101000-187100 Benefits	0.00%	0.42%	150	150	150	-	-
	101000-190200 Physical Planning	0.00%	1.68%	1,400	1,400	600	(800)	(57.14%)
	101000-536400 Branch Libraries	0.00%	25.19%	9,000	9,000	9,000	-	-
	101000-537100 Library Adult Services	0.00%	41.98%	15,000	15,000	15,000	-	-
	163000-192030 Building Inspection	0.00%	27.99%	11,000	11,500	10,000	(1,500)	(13.04%)
	Total	0.01%	100.00%	37,430	37,930	35,730	(2,200)	(5.80%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
406600	Late Fees Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	10,000	10,000	10,000	-	-
406610	Computer Time Fees							
	101000-132300 Payroll	0.00%	90.91%	1,000	1,000	1,000	-	-
	101000-135100 Property Appraisal	0.00%	9.09%	100	100	100	-	-
	Total	0.00%	100.00%	1,100	1,100	1,100	-	-
406620	Reimbursed Cost-ER Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, Police accident reports, and tax billing information.							
	101000-102000 Clerk	-	-	800	-	-	-	-
	101000-115200 Criminal	-	-	10,000	-	-	-	-
	101000-115450 Indigent Defense	-	-	280,000	-	-	-	-
	101000-121032 Egan Convention Center	0.00%	11.12%	15,170	15,170	15,170	-	-
	101000-122200 Real Estate Services	-	-	15,000	-	-	-	-
	101000-132200 Central Accounting	-	-	9,600	-	-	-	-
	101000-132300 Payroll	-	-	3,000	-	-	-	-
	101000-134200 Revenue Management	-	-	384,554	-	-	-	-
	101000-134600 Tax Billing	-	-	255,800	-	-	-	-
	101000-138100 Purchasing Services	-	-	105,000	-	-	-	-
	101000-142300 Reprographics	-	-	5,000	-	-	-	-
	101000-187100 Benefits	0.03%	88.88%	121,300	121,300	121,300	-	-
	101000-191000 Private Development	-	-	65,000	-	-	-	-
	101000-613000 Marketing & Customer Service	-	-	471,000	-	-	-	-
	101000-710500 Facility Maintenance	-	-	100	-	-	-	-
	101000-722100 Public Art	-	-	20,000	-	-	-	-
	101000-774000 Communications	-	-	2,000	-	-	-	-
	101000-789000 Signal Operations	-	-	70,000	-	-	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	-	-	25,000	-	-	-	-
	151000-411100 Chief of Police	-	-	68,682	-	-	-	-
	151000-460500 Reimbursed Costs	-	-	200,000	-	-	-	-
	151000-462400 Patrol Staff	-	-	2,400	-	-	-	-
	151000-483100 Crime Lab	-	-	7,100	-	-	-	-
	151000-483300 Police Property & Evidence	-	-	1,800	-	-	-	-
	151000-484200 Police Records	-	-	105,000	-	-	-	-
	162000-555100 Eagle River/Chugiak Parks	-	-	26,002	-	-	-	-
	164000-131300 Public Finance and Investment	-	-	285,228	-	-	-	-
	221000-122100 Heritage Land Bank	-	-	2,000	-	-	-	-
	Total	0.03%	100.00%	2,556,536	136,470	136,470	-	-
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.04%	-	800	800	-	-
	101000-115100 Civil Law	0.00%	0.44%	-	-	10,000	10,000	100.00%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
101000-115200	Criminal	0.00%	0.44%	-	10,000	10,000	-	-
101000-115450	Indigent Defense	0.06%	12.82%	-	280,000	290,000	10,000	3.57%
101000-122200	Real Estate Services	0.01%	1.24%	-	28,100	28,100	-	-
101000-132200	Central Accounting	0.00%	0.42%	-	9,600	9,600	-	-
101000-132300	Payroll	0.00%	0.13%	-	3,000	3,000	-	-
101000-134200	Revenue Management	0.09%	17.59%	-	486,260	397,900	(88,360)	(18.17%)
101000-134600	Tax Billing	0.00%	0.08%	-	225,800	1,800	(224,000)	(99.20%)
101000-138100	Purchasing Services	0.02%	4.64%	-	105,000	105,000	-	-
101000-142300	Reprographics	0.00%	0.22%	-	5,000	5,000	-	-
101000-191000	Private Development	0.01%	2.87%	-	65,000	65,000	-	-
101000-613000	Marketing & Customer Service	0.08%	16.58%	-	375,000	375,000	-	-
101000-710500	Facility Maintenance	0.00%	0.00%	-	100	100	-	-
101000-722100	Public Art	0.00%	0.88%	-	20,000	20,000	-	-
101000-774000	Communications	0.00%	0.09%	-	2,000	2,000	-	-
101000-789000	Signal Operations	0.02%	3.09%	-	70,000	70,000	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.01%	1.11%	-	25,000	25,000	-	-
151000-411100	Chief of Police	0.01%	2.78%	-	60,275	62,950	2,675	4.44%
151000-460500	Reimbursed Costs	0.07%	13.26%	-	300,000	300,000	-	-
151000-462200	Special Assignments	0.01%	1.88%	-	-	42,500	42,500	100.00%
151000-462400	Patrol Staff	0.00%	0.11%	-	2,400	2,400	-	-
151000-473400	Vice	0.00%	0.47%	-	-	10,600	10,600	100.00%
151000-483100	Crime Lab	0.00%	0.31%	-	7,100	7,100	-	-
151000-483300	Police Property & Evidence	0.00%	0.08%	-	1,800	1,800	-	-
151000-484200	Police Records	0.02%	4.64%	-	105,000	105,000	-	-
162000-555100	Eagle River/Chugiak Parks	0.01%	1.15%	-	26,002	26,002	-	-
164000-131300	Public Finance and Investment	0.06%	12.61%	-	285,228	285,228	-	-
	Total	0.50%	100.00%	-	2,498,465	2,261,880	(236,585)	(9.47%)
406640	Parking Garages & Lots							
101000-122200	Real Estate Services	0.01%	75.77%	-	51,900	51,900	-	-
101000-189110	Areawide Taxes & Reserves	0.00%	24.23%	16,601	16,601	16,601	-	-
	Total	0.02%	100.00%	16,601	68,501	68,501	-	-
406660	Lost Book Reimbursement Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	8.00%	2,000	2,000	2,000	-	-
101000-537200	Library Circulation	0.01%	92.00%	23,000	23,000	23,000	-	-
	Total	0.01%	100.00%	25,000	25,000	25,000	-	-
407010	SOA Traffic Court Fines Revenue received from the court system for violations of municipal codes.							
151000-462400	Patrol Staff	0.35%	100.00%	1,700,000	1,331,708	1,592,061	260,353	19.55%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
407020	SOA Trial Court Fines							
	151000-462400 Patrol Staff	0.65%	100.00%	2,538,112	3,251,540	2,896,870	(354,670)	(10.91%)
407030	Library Fines Revenue generated from fines on overdue books and materials.							
	101000-536400 Branch Libraries	0.01%	29.05%	43,000	43,000	43,000	-	-
	101000-537200 Library Circulation	0.02%	70.95%	105,000	105,000	105,000	-	-
	Total	0.03%	100.00%	148,000	148,000	148,000	-	-
407040	APD Counter Fines							
	151000-462400 Patrol Staff	0.43%	100.00%	764,526	1,252,646	1,935,324	682,678	54.50%
407050	Other Fines and Forfeitures Collection of fines for animal control offenses (2250), excess false alarms (4621) traffic (4630) and other violations.							
	101000-115300 Administrative Hearing	0.00%	0.30%	-	1,000	1,000	-	-
	101000-124600 Transportation Inspection	0.00%	1.52%	5,000	5,000	5,000	-	-
	101000-225000 Animal Care & Control	0.01%	13.11%	31,000	31,000	43,250	12,250	39.52%
	151000-462400 Patrol Staff	0.06%	85.07%	330,000	131,776	280,656	148,880	112.98%
	Total	0.07%	100.00%	366,000	168,776	329,906	161,130	95.47%
407060	Pre-Trial Diversion Cost Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services.							
	101000-115200 Criminal	0.03%	100.00%	220,000	220,000	120,000	(100,000)	(45.45%)
407070	Zoning Enforcement Fines							
	101000-192020 Land Use Enforcement	0.00%	74.07%	35,000	35,000	10,000	(25,000)	(71.43%)
	101000-192080 Right-of-Way	0.00%	25.93%	3,500	3,500	3,500	-	-
	Total	0.00%	100.00%	38,500	38,500	13,500	(25,000)	(64.94%)
407100	Curfew Fines Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	8,800	8,800	8,800	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
407110	Parking Enforcement Fine							
	101000-467000 Parking	0.03%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	9,000	9,000	9,000	-	-
408060	Other Collection Revenues							
	101000-323000 AFD Communications	0.04%	100.00%	-	200,000	200,000	-	-
	101000-353000 Emergency Medical Services	-	-	285,000	-	-	-	-
	Total	0.04%	100.00%	285,000	200,000	200,000	-	-
408090	Recycle Rebate Rebates received for recycling aluminum road or street signs that can no longer be reused.							
	101000-785000 Paint and Signs	0.00%	100.00%	1,500	1,500	1,500	-	-
408380	Prior Year Expense Recovery							
	101000-189110 Areawide Taxes & Reserves	-	-	47,790	-	-	-	-
	101000-630000 Vehicle Maintenance	-	-	-	2,083	-	(2,083)	(100.00%)
	101000-731000 Engineering	-	-	-	181,523	-	(181,523)	(100.00%)
	104000-354000 Chugiak Fire & Rescue	-	-	-	93,117	-	(93,117)	(100.00%)
	141000-747000 Street Lighting	-	-	-	35	-	(35)	(100.00%)
	602000-124800 Self Insurance	-	-	-	25	-	(25)	(100.00%)
	Total	-	-	47,790	276,783	-	(276,783)	(100.00%)
408390	Insurance Recoveries							
	131000-352000 Anchorage Fire & Rescue	-	-	25,308	-	-	-	-
	141000-743000 Street Maintenance Operations	0.00%	16.47%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	83.53%	30,000	30,000	58,340	28,340	94.47%
	Total	0.02%	100.00%	66,808	41,500	69,840	28,340	68.29%
408400	Criminal Rule 8 Collect Costs A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance.							
	151000-462400 Patrol Staff	0.04%	100.00%	327,670	327,670	193,234	(134,436)	(41.03%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
408405	Lease & Rental Revenue							
	106000-746000 Street Maint Girdwood	0.00%	27.03%	-	-	8,000	8,000	100.00%
	162000-555100 Eagle River/Chugiak Parks	0.00%	72.97%	-	-	21,600	21,600	100.00%
	Total	0.01%	100.00%	-	-	29,600	29,600	100.00%
408410	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State.							
	221000-122100 Heritage Land Bank	-	-	5,000	713	-	(713)	(100.00%)
408420	Building Rental Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.01%	94.34%	130,000	130,000	50,000	(80,000)	(61.54%)
	101000-536400 Branch Libraries	0.00%	5.66%	3,000	3,000	3,000	-	-
	Total	0.01%	100.00%	133,000	133,000	53,000	(80,000)	(60.15%)
408430	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	0.03%	100.00%	182,000	140,177	140,177	-	-
408440	ACPA Loan Surcharge \$1 surcharge on PAC event tickets.							
	301000-121035 PAC Revenue Bond	0.07%	100.00%	339,813	281,915	293,700	11,785	4.18%
408560	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	83.33%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	16.67%	-	200	200	-	-
	Total	0.00%	100.00%	1,000	1,200	1,200	-	-
408570	Sale of Contractor Specifications Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	4,500	4,500	4,500	-	-
408580	Miscellaneous Revenues							
	101000-138100 Purchasing Services	0.04%	10.90%	160,000	160,000	160,000	-	-
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-538200 Library Automation Support	0.00%	0.34%	5,000	5,000	5,000	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.11%	1,600	1,600	1,600	-	-
	151000-462400 Patrol Staff	0.01%	4.03%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.95%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.01%	1.70%	25,000	25,000	25,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
151000-483500	APD Communications Center	0.01%	2.28%	100,000	33,500	33,500	-	-
151000-484200	Police Records	0.00%	1.02%	15,000	15,000	15,000	-	-
164000-131300	Public Finance and Investment	0.26%	78.65%	1,080,000	1,090,000	1,154,280	64,280	5.90%
	Total	0.33%	100.00%	1,459,850	1,403,350	1,467,630	64,280	4.58%
430030	Restricted Contributions							
101000-106000	Internal Audit	0.03%	100.00%	117,759	125,756	113,082	(12,674)	(10.08%)
151000-462300	School Resources	-	-	58,867	-	-	-	-
	Total	0.03%	100.00%	176,626	125,756	113,082	(12,674)	(10.08%)
440010	GCP CshPool ST-Int(MOA/ML&P) Accrued interest earned on investments throughout the Municipality.(MOA/ML&P)							
101000-189110	Areawide Taxes & Reserves	0.10%	44.82%	508,803	192,841	469,198	276,357	143.31%
104000-189120	Chugiak Taxes & Reserves	0.00%	0.97%	43,280	16,403	10,113	(6,290)	(38.35%)
105000-189125	Glen Alps Taxes & Reserves	0.00%	0.11%	7,293	2,764	1,173	(1,591)	(57.56%)
106000-189130	Girdwood Taxes & Reserves	0.00%	1.13%	9,597	3,637	11,870	8,233	226.37%
111000-189140	Birchtree/Elmore LRSA	0.00%	0.23%	4,770	1,808	2,368	560	30.97%
112000-189145	Campbell Airstrip LRSA	0.00%	0.16%	4,541	1,721	1,689	(32)	(1.86%)
113000-189150	Valli Vue LRSA Taxes/Res	0.00%	0.19%	16,024	6,073	1,978	(4,095)	(67.43%)
114000-189155	Skyranch LRSA Taxes/Res	0.00%	0.12%	3,742	1,418	1,213	(205)	(14.46%)
115000-189160	Upper Grover LRSA Taxes/Res	0.00%	0.04%	1,247	473	431	(42)	(8.88%)
116000-189165	Ravenwood LRSA Taxes & Res	0.00%	0.05%	561	212	532	320	150.94%
117000-189170	Mt Park LRSA Taxes/Res	0.00%	0.02%	2,179	826	205	(621)	(75.18%)
118000-189175	Mt Park/Robin Hill LRSA Tax/Re	0.00%	0.16%	3,495	1,325	1,715	390	29.43%
119000-189180	Eagle River RRSA Taxes/Res	0.01%	2.31%	19,709	7,470	24,174	16,704	223.61%
121000-189185	Eaglewood Contrib SA	0.00%	0.04%	-	-	404	404	100.00%
122000-189190	Gateway Contrib SA Taxes/Res	0.00%	0.00%	-	-	8	8	100.00%
123000-189195	Lakehill LRSA Taxes & Res	0.00%	0.20%	1,932	732	2,069	1,337	182.65%
124000-189200	Totem LRSA Taxes Res	0.00%	0.08%	1,505	571	875	304	53.24%
125000-189205	Paradise Valley Taxes/Reserve	0.00%	0.05%	85	32	503	471	1,471.88%
126000-189210	SRW Homeowners LRSA	0.00%	0.04%	-	-	452	452	100.00%
129000-189215	Eagle River SSA Taxes/Res	0.00%	0.46%	9,579	3,630	4,776	1,146	31.57%
131000-189220	Fire SA Taxes & Reserves	0.01%	3.89%	231,276	87,655	40,725	(46,930)	(53.54%)
141000-189225	Rds & Drainage SA Taxes &	0.02%	9.34%	555,052	210,370	97,794	(112,576)	(53.51%)
142000-189230	Talus West LRSA Taxes & Res	0.00%	0.66%	5,931	2,248	6,940	4,692	208.72%
143000-189235	Upper O'Malley LRSA	0.00%	0.44%	16,917	6,412	4,574	(1,838)	(28.67%)
144000-189240	Bear Valley LRSA Taxes/Res	0.00%	0.02%	1,132	429	259	(170)	(39.63%)
145000-189245	Rabbit Creek LRSA Taxes/Res	0.00%	0.12%	1,067	404	1,253	849	210.15%
146000-189250	Villages Scenic LRSA	0.00%	0.04%	381	144	404	260	180.56%
147000-189255	Sequoia Estates LRSA	0.00%	0.07%	4,112	1,558	693	(865)	(55.52%)
148000-189260	Rockhill LRSA Taxes/Res	0.00%	0.32%	4,465	1,692	3,319	1,627	96.16%
149000-189265	So Goldenview LRSA	0.00%	0.26%	1,932	732	2,705	1,973	269.54%
151000-189270	Police SA taxes & Reserve	0.02%	7.55%	4,617	1,750	79,045	77,295	4,416.86%
161000-189275	Parks (APRSA) Taxes & Res	0.01%	2.41%	151,035	57,244	25,244	(32,000)	(55.90%)
162000-189280	Parks (ERCRSA) Taxes & Res	0.01%	2.95%	78,364	29,700	30,903	1,203	4.05%
163000-189285	Bldg Safety SA Taxes & Res	(0.01%)	(2.27%)	-	-	(23,780)	(23,780)	100.00%
164000-131300	Public Finance and Investment	0.00%	1.93%	20,377	7,726	20,251	12,525	162.11%
221000-122100	Heritage Land Bank	0.01%	5.57%	818	310	58,286	57,976	18,701.94%
221000-122150	Land Trust Reserves	0.01%	2.71%	22,682	8,596	28,380	19,784	230.15%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
602000-124800	Self Insurance	0.03%	12.81%	278,519	105,561	134,156	28,595	27.09%
	Total	0.23%	100.00%	2,017,019	764,467	1,046,897	282,430	36.94%
440040	Other Short-Term Interest Interest earned on other revenues than cash- pool deposits.							
101000-189110	Areawide Taxes & Reserves	0.06%	63.17%	530,683	175,047	287,156	112,109	64.05%
131000-189220	Fire SA Taxes & Reserves	0.01%	11.03%	105,300	32,500	50,151	17,651	54.31%
141000-189225	Rds & Drainage SA Taxes &	0.01%	7.19%	81,000	25,000	32,691	7,691	30.76%
151000-189270	Police SA taxes & Reserve	0.01%	13.48%	121,500	37,500	61,295	23,795	63.45%
161000-189275	Parks (APRSA) Taxes & Res	0.00%	1.55%	16,200	5,000	7,058	2,058	41.16%
164000-131300	Public Finance and Investment	-	-	36,000	20,179	-	(20,179)	(100.00%)
221000-122100	Heritage Land Bank	0.00%	3.35%	-	-	15,228	15,228	100.00%
602000-124800	Self Insurance	0.00%	0.22%	25,351	14,210	1,000	(13,210)	(92.96%)
	Total	0.10%	100.00%	916,034	309,436	454,579	145,143	46.91%
450010	Contributions from Other Funds Contributions received from other municipal funds.							
119000-189180	Eagle River RRSA Taxes/Res	0.02%	14.14%	96,550	96,550	96,550	-	-
151000-462300	School Resources	-	-	217,878	-	-	-	-
202020-123010	Room Tax-Convention Center	0.13%	85.86%	525,653	567,058	586,264	19,206	3.39%
	Total	0.15%	100.00%	840,081	663,608	682,814	19,206	2.89%
450040	Contribution from MOA Trust Fund AMC 6.50.060 Contributions from the MOA Trust Fund							
101000-189110	Areawide Taxes & Reserves	1.23%	100.00%	4,900,000	5,200,000	5,500,000	300,000	5.77%
450060	MUSA/MESA AMC 26.10.025 (AWWU, ML&P, SWS) Revenue from Municipal Utility Service Assessment (MUSA), AMC 11.50.280 (Port), AMC 11.60.205 (Merrill Field), and AMC 25.35.125 (ACDA) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis).Included in Tax Limit Calculation.							
101000-189110	Areawide Taxes & Reserves	4.84%	100.00%	20,091,219	19,784,429	21,694,900	1,910,471	9.66%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2016 % of Total	2016 Revised Distr.	2014 Revised Budget	2015 Revised Budget	2016 Revised Budget	16 v 15 \$ Chg	16 v 15 % Chg
450070	1.25% MUSA/MESA Revenues collected from the Port of Anchorage, Solid Waste Services and Municipal Light & Power (ML&P) based on 1.25% applied to actual gross operating revenues. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.11%	100.00%	2,000,002	2,268,083	501,057	(1,767,026)	(77.91%)
450080	Utility Revenue Distribution AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution.							
	101000-189110 Areawide Taxes & Reserves	0.11%	100.00%	5,821,802	9,571,694	500,000	(9,071,694)	(94.78%)
460060	State Land Block Revenue generated from sale of land conveyed to Municipality by the State.							
	221000-122100 Heritage Land Bank	-	-	10,000	-	-	-	-
460070	MOA Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.							
	101000-622000 Transit Operations	-	-	10,000	-	-	-	-
	151000-462400 Patrol Staff	0.04%	65.45%	180,000	180,000	180,000	-	-
	151000-483300 Police Property & Evidence	0.00%	5.45%	15,000	15,000	15,000	-	-
	151000-483400 Police Impounds	0.02%	29.09%	80,000	80,000	80,000	-	-
	Total	0.06%	100.00%	285,000	275,000	275,000	-	-
460080	Land Sales-Cash Revenue generated from sale of Municipal land.							
	101000-122200 Real Estate Services	-	-	335,000	-	-	-	-
	221000-122100 Heritage Land Bank	-	-	400,000	-	-	-	-
	Total	-	-	735,000	-	-	-	-
Local, State and Federal Revenues Total		100.00%		425,002,038	440,307,938	448,676,557	8,368,619	1.90%

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2015		2016	
		at Revised		at Revised	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected		239,317,214		249,693,455
3	Payment in Lieu of Taxes (State & Federal)		800,290		804,176
4	Automobile Tax		11,448,632		11,936,552
5	Tobacco Tax		23,001,852		22,647,362
6	Aircraft Tax		210,000		210,000
7	Motor Vehicles Rental Tax		5,449,649		5,835,268
8	MUSA/MESA		22,091,221		22,052,512
9	Step 1 Total		<u>302,318,858</u>		<u>313,179,325</u>
10					
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)		(440,000)		(440,000)
13	Judgments/Legal Settlements (One-Time)		(895,050)		(1,025,050)
14	Debt Service (One-Time)		(53,015,313)		(54,681,024)
15	Step 2 Total		<u>(54,350,363)</u>		<u>(56,146,074)</u>
16					
17	Tax Limit Base (before Adjustment for Population and CPI)		<u>247,968,495</u>		<u>257,033,251</u>
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	0.70%	1,735,780	0.50%	1,285,170
21	Change in Consumer Price Index 5 Year Average	2.40%	5,951,240	2.10%	5,397,700
22	Step 3 Total	3.10%	<u>7,687,020</u>	2.60%	<u>6,682,870</u>
23					
24	The Base for Calculating Following Year's Tax Limit		255,655,515		263,716,121
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction		2,478,291		3,161,970
28	Taxes Authorized by Voter-Approved Ballot - O&M		519,000		1,678,350
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)		440,000		440,000
30	Judgments/Legal Settlements (One-Time)		1,025,050		320,050
31	Debt Service (One-Time)		54,681,024		55,015,146
32	Step 4 Total		<u>59,143,365</u>		<u>60,615,516</u>
33					
34	Limit on ALL Taxes that can be collected		314,798,880		324,331,637
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)		(804,176)		(824,275)
38	Automobile Tax		(11,936,552)		(12,090,673)
39	Tobacco Tax		(22,647,362)		(22,401,673)
40	Aircraft Tax		(210,000)		(210,000)
41	Motor Vehicle Rental Tax		(5,835,268)		(5,920,407)
42	MUSA/MESA		(22,052,512)		(22,195,957)
43	Step 5 Total		<u>(63,485,870)</u>		<u>(63,642,985)</u>
44					
45	Limit on PROPERTY Taxes that can be collected		251,313,010		260,688,652
46					
47	Add General Government use of ASD Unusable Tax Capacity		-		5,805,955
48					
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)		251,313,010		266,494,607
50					
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				
52	Property taxes to be collected based on spending decisions minus other available revenue.				
53					
54	Property taxes TO BE COLLECTED		249,693,455		266,494,607
55					
56	Amount below limit on property taxes that can be collected ("under the cap")		1,619,555		-

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2016 total property taxes "outside the cap" is **\$18,086,886**, making the total of all property taxes to be collected for General Government **\$284,581,493**.

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/31/2016	2016 Revised Budget Tax Cost	2016 Mill Rate	
101000	Areawide General Fund	36,063,931,160	5,450,925	0.15	
104000	Chugiak Fire Service Area	1,237,523,822	1,237,524	1.00	
105000	Glen Alps Service Area	122,840,227	337,958	2.75	
106000	Girdwood Valley Service Area	540,468,128	2,540,988	4.70	
111000	Birchtree/Elmore LRSA	194,813,324	292,220	1.50	
112000	Section 6/Campbell Airstrip LRSA	122,706,696	153,383	1.25	
113000	Valli Vue Estates LRSA	87,829,334	122,961	1.40	
114000	Skyranch Estates LRSA	27,223,144	35,390	1.30	
115000	Upper Grover LRSA	15,046,474	15,046	1.00	
116000	Raven Woods/Bubbling Brook LRSA	12,896,475	19,345	1.50	
117000	Mt. Park Estates LRSA	34,350,496	34,350	1.00	
118000	Mt. Park/Robin Hill RRSA	124,168,433	161,419	1.30	
119000	Chugiak, Birchwood, ER Rural Road SA	3,706,871,975	6,778,784	1.83	
121000	Eaglewood Contributing RSA	287,681,753	106,442	0.37	
122000	Gateway Contributing RSA	7,946,993	2,146	0.27	
123000	Lakehill LRSA	33,950,187	50,925	1.50	
124000	Totem LRSA	26,345,680	26,346	1.00	
125000	Paradise Valley South LRSA	15,678,671	15,679	1.00	
126000	SRW Homeowners LRSA	39,004,535	58,507	1.50	
129000	Eagle River Streetlight SA	1,270,967,903	364,019	0.29	
131000	Anchorage Fire SA	33,910,829,863	74,975,748	2.21	
141000	Anchorage Roads and Drainage SA	28,408,099,812	68,964,298	2.43	
142000	Talus West LRSA	110,198,760	143,258	1.30	
143000	Upper O'Malley LRSA	356,235,887	712,472	2.00	
144000	Bear Valley LRSA	33,908,439	50,863	1.50	
145000	Rabbit Creek View/Hts LRSA	41,996,062	104,990	2.50	
146000	Villages Scenic Parkway LRSA	22,380,439	22,380	1.00	
147000	Sequoia Estates LRSA	13,393,935	20,091	1.50	
148000	Rockhill LRSA	31,469,990	47,205	1.50	
149000	South Goldenview Area RRSA	377,602,925	679,685	1.80	
150000	Homestead LRSA	17,523,341	22,780	1.30	
151000	Anchorage Metropolitan Police SA	35,421,645,170	99,801,196	2.82	
161000	Anchorage Parks & Recreation SA	31,200,359,404	17,302,440	0.55	
162000	Eagle River-Chugiak Parks & Rec	4,002,500,721	3,929,730	0.98	
163000	Anchorage Building Safety SA	31,104,676,475	-	-	
Total General Government (GG) Tax Cost			284,581,493		
		GG Average Tax Rate	36,063,931,160	284,581,493	7.89 ¹
		Anchorage School District (ASD) Tax Rate	36,063,931,160	242,707,116	6.73 ^{1,2}
		Total Average Tax Rate			14.62
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		36,063,931,160	55,015,146	1.53 ¹	
GG State Revenue Sharing Average Tax Rate (credit)		36,063,931,160	9,200,000	0.26 ¹	

¹ Average Tax Rates are based on Areawide General Fund (101000) Assessed Value

² AO 2016-45

Property Tax Calculation by Fund and Type

Assessed Values at 03/31/2016

2016 Revised Budget Tax Cost

Fund	Assessed Values at 03/31/2016			Total	Fund	2016 Revised Budget Tax Cost		Total
	Real Property	New Construction	Personal Property			Real Property (Acct 401010)	Personal Property (Acct 401020)	
101000	32,583,136,704	319,294,456	3,161,500,000	36,063,931,160	101000	4,973,076	477,849	5,450,925
104000	1,187,743,258	15,744,927	34,035,636	1,237,523,822	104000	1,203,488	34,036	1,237,524
105000	121,131,373	1,349,300	359,553	122,840,227	105000	336,969	989	337,958
106000	510,795,568	3,245,819	26,426,741	540,468,128	106000	2,416,744	124,244	2,540,988
111000	192,414,800	2,349,410	49,114	194,813,324	111000	292,146	74	292,220
112000	122,419,115	267,689	19,891	122,706,696	112000	153,358	25	153,383
113000	87,749,917	64,826	14,591	87,829,334	113000	122,941	20	122,961
114000	27,202,033	2,664	18,446	27,223,144	114000	35,366	24	35,390
115000	14,861,199	184,117	1,158	15,046,474	115000	15,045	1	15,046
116000	12,894,177	-	2,298	12,896,475	116000	19,342	3	19,345
117000	34,322,233	18,352	9,911	34,350,496	117000	34,340	10	34,350
118000	123,710,856	287,028	170,549	124,168,433	118000	161,197	222	161,419
119000	3,584,107,811	40,317,089	82,447,075	3,706,871,975	119000	6,628,012	150,772	6,778,784
121000	279,649,200	29,995	8,002,557	287,681,753	121000	103,481	2,961	106,442
122000	7,606,091	340,902	-	7,946,993	122000	2,146	-	2,146
123000	33,312,994	-	637,193	33,950,187	123000	49,969	956	50,925
124000	25,887,733	265,913	192,034	26,345,680	124000	26,154	192	26,346
125000	15,496,133	182,538	-	15,678,671	125000	15,679	-	15,679
126000	38,850,930	153,529	76	39,004,535	126000	58,507	-	58,507
129000	1,247,067,675	10,527,403	13,372,825	1,270,967,903	129000	360,189	3,830	364,019
131000	30,545,454,566	296,150,628	3,069,224,670	33,910,829,863	131000	68,189,792	6,785,956	74,975,748
141000	25,156,753,118	246,802,157	3,004,544,537	28,408,099,812	141000	61,670,382	7,293,916	68,964,298
142000	106,872,009	3,286,372	40,379	110,198,760	142000	143,206	52	143,258
143000	354,872,187	1,167,157	196,542	356,235,887	143000	712,079	393	712,472
144000	33,798,422	92,749	17,268	33,908,439	144000	50,837	26	50,863
145000	40,627,521	1,287,237	81,304	41,996,062	145000	104,787	203	104,990
146000	21,832,648	530,248	17,543	22,380,439	146000	22,362	18	22,380
147000	13,392,770	-	1,165	13,393,935	147000	20,089	2	20,091
148000	31,453,293	13,123	3,574	31,469,990	148000	47,200	5	47,205
149000	367,633,599	9,528,082	441,245	377,602,925	149000	678,891	794	679,685
150000	17,386,191	137,150	-	17,523,341	150000	22,780	-	22,780
151000	32,001,497,469	316,010,451	3,104,137,250	35,421,645,170	151000	91,055,227	8,745,969	99,801,196
161000	27,915,086,367	272,476,552	3,012,796,485	31,200,359,404	161000	15,631,667	1,670,773	17,302,440
162000	3,871,363,102	40,687,986	90,449,633	4,002,500,721	162000	3,840,925	88,805	3,929,730
163000	27,819,880,171	272,003,335	3,012,792,969	31,104,676,475	163000	-	-	-
					GG	259,198,373	25,383,120	284,581,493
					ASD	221,430,496	21,276,620	242,707,116
					Total Tax Cost	480,628,869	46,659,740	527,288,609

Mill Levy by Tax District - 2016: AO No. 2016-44 as Amended

		101	104 131	151	161 162	105 141	106	119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSA's	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.15	2.21	2.82	0.55	2.43	-	-	8.16	-	-	8.16	6.73	14.89	1
Hillside	2	0.15	2.21	2.82	0.55	-	-	-	5.73	-	-	5.73	6.73	12.46	2
Spenard	3	0.15	2.21	2.82	0.55	2.43	-	-	8.16	-	-	8.16	6.73	14.89	3
Girdwood Valley	4	0.15	-	-	-	-	4.70	-	4.85	-	-	4.85	6.73	11.58	4
Glen Alps SA w/o Fire	5	0.15	-	2.82	-	2.75	-	-	5.72	-	-	5.72	6.73	12.45	5
Spenard w/o Building Safety	8	0.15	2.21	2.82	0.55	2.43	-	-	8.16	-	-	8.16	6.73	14.89	8
Stuckagain Heights w/o Parks & Rec	9	0.15	2.21	2.82	-	-	-	-	5.18	-	1.25	6.43	6.73	13.16	9
Eagle River	10	0.15	2.21	2.82	0.98	-	-	1.83	7.99	-	-	7.99	6.73	14.72	10
Municipal Landfill w/o ERPRSA	11	0.15	2.21	2.82	-	-	-	-	5.18	-	-	5.18	6.73	11.91	11
Canyon Road (Glen Alps SA)	12	0.15	2.21	2.82	0.55	2.75	-	-	8.48	-	-	8.48	6.73	15.21	12
Muni/Outside Bowl w/o Police	15	0.15	-	-	-	-	-	-	0.15	-	-	0.15	6.73	6.88	15
Muni/Outside Bowl with Police	16	0.15	-	2.82	-	-	-	-	2.97	-	-	2.97	6.73	9.70	16
Upper OMalley LRSA	19	0.15	2.21	2.82	0.55	-	-	-	5.73	-	2.00	7.73	6.73	14.46	19
Talus West LRSA	20	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.15	2.21	2.82	0.55	-	-	-	5.73	-	2.50	8.23	6.73	14.96	21
Chugiak Fire Service Area	22	0.15	1.00	2.82	0.98	-	-	1.83	6.78	-	-	6.78	6.73	13.51	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.15	2.21	2.82	-	-	-	-	5.18	-	2.50	7.68	6.73	14.41	23
Birch Tree/Elmore LRSA	28	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	28
Eagle River Valley RRSA w/no Fire	30	0.15	-	2.82	0.98	-	-	1.83	5.78	-	-	5.78	6.73	12.51	30
South Goldenview Area RRSA	31	0.15	2.21	2.82	0.55	-	-	1.80	7.53	-	-	7.53	6.73	14.26	31
Section 6/Campbell Airstrip LRSA	32	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.25	6.98	6.73	13.71	32
Skyranch Estates LRSA	33	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	33
Valli-Vue Estates LRSA	34	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.40	7.13	6.73	13.86	34
Mountain Park Estates LRSA	35	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	35
SRW Homeowners LRSA	36	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	36
Mountain Park/Robin Hill LRSA	37	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	37
Raven Woods/Bubbling Brook LRSA	40	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	40
Upper Grover LRSA	41	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	41
View Point	42	0.15	-	2.82	-	2.43	-	-	5.40	-	-	5.40	6.73	12.13	42
Bear Valley LRSA	43	0.15	2.21	2.82	-	-	-	-	5.18	-	1.50	6.68	6.73	13.41	43
Villages Scenic Parkway LRSA	44	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	44
Sequoia Estates LRSA	45	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	45
Eaglewood Contributing RSA	46	0.15	2.21	2.82	0.98	-	-	0.37	6.53	-	-	6.53	6.73	13.26	46
Gateway Contributing RSA	47	0.15	-	2.82	0.98	-	-	0.27	4.22	-	-	4.22	6.73	10.95	47
Paradise Valley South LRSA	48	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	48
ER Street Lights SA w/ Anchorage Fire	50	0.15	2.21	2.82	0.98	-	-	1.83	7.99	0.29	-	8.28	6.73	15.01	50
ER Street Lights SA w/ Chugiak Fire	51	0.15	1.00	2.82	0.98	-	-	1.83	6.78	0.29	-	7.07	6.73	13.80	51
Rockhill LRSA	52	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	52
Totem LRSA	53	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	53
Lakehill LRSA	54	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	54
South Goldenview RRSA w/o Fire	55	0.15	-	2.82	-	-	-	1.80	4.77	-	-	4.77	6.73	11.50	55
Bear Valley LRSA w/o Fire	56	0.15	-	2.82	-	-	-	-	2.97	-	1.50	4.47	6.73	11.20	56
Homestead LRSA	57	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.15	-	2.82	0.98	-	-	1.83	5.78	0.29	-	6.07	6.73	12.80	58

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.
 District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).
 District 57 was created for 2014 for new Homestead LRSA.
 District 58 is proposed to be created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

2016 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District (ASD)	Areawide ²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	673	15	221	282	55	243	816	1,489
¹ 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	673	15	221	282	55	-	573	1,246
3, 8	673	15	221	282	55	243	816	1,489
4	673	15	-	-	-	470	485	1,158
5	673	15	-	282	-	275	572	1,245
¹ 9, 11, 23, 43	673	15	221	282	-	-	518	1,191
¹ 10, 50	673	15	221	282	98	183	799	1,472
12	673	15	221	282	55	275	848	1,521
15	673	15	-	-	-	-	15	688
¹ 16, 56	673	15	-	282	-	-	297	970
¹ 22, 51	673	15	100	282	98	183	678	1,351
30, 58	673	15	-	282	98	183	578	1,251
31	673	15	221	282	55	180	753	1,426
42	673	15	-	282	-	243	540	1,213
46	673	15	221	282	98	37	653	1,326
47	673	15	-	282	98	27	422	1,095
¹ 55	673	15	-	282	-	180	477	1,150
57	673	15	221	282	55	-	573	1,246

¹ Tax rates 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.

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

Tax Rate Trends

Tax District ¹	2006	2007 ²	2008 ²	2009 ²	2010	2011	2012	2013	2014	2015	2016
School District	7.13	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06	6.84	6.73
1	8.17	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56	5.55	5.73
3, 8	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16
4	4.43	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49	3.94	4.85
5	5.47	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28	5.54	5.72
9, 11, 23, 43	4.79	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97	5.01	5.18
10, 50	7.87	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73	7.94	7.99
12	7.79	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31	8.30	8.48
15	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15
16, 56	3.03	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53	2.79	2.97
22, 51	7.02	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24	6.72	6.78
30, 58	6.11	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29	5.72	5.78
31	5.35	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36	7.35	7.53
42	5.83	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89	5.10	5.40
46	6.33	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30	6.42	6.53
47	4.47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77	4.11	4.22
55	3.03	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33	4.59	4.77
57	-	-	-	-	-	-	-	-	5.56	5.55	5.73

¹ Tax rates 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.

² These tax rates do not include the tax relief.

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2016

Year	Approved Budget	Revised Budget	% Δ from Prior Year	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	CPI per Tax Cap Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG Funds)	State Funded Assistance Actuals thru 2014 (2015 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	% Δ from Prior Year	ASD Property Tax Levied		TOT Avg Mills	GG Avg Mills	GG Δ \$100K Home	Year				
																		GG	ASD					TOTAL Tax	Δ		
1995	217,640,580	221,027,290		21,290,880	124,254,550	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890		83,576,641	59%	41%	204,337,711	17.71	10.47	\$ -	1995		
1996	227,496,470	231,727,130	4.84%	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	4.51%	87,743,950	59%	41%	216,380,050	17.95	0.24	10.67	0.20	\$ 20	1996
1997	238,908,730	241,101,580	4.05%	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	3.93%	100,927,392	57%	43%	237,309,172	18.94	0.99	10.88	0.21	\$ 21	1997
1998	243,581,135	251,084,978	4.14%	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	8.69%	110,584,217	56%	44%	252,283,072	18.52	(0.42)	10.40	(0.48)	\$ (48)	1998
1999	257,014,620	258,783,850	3.07%	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	6.50%	117,633,373	55%	45%	263,069,833	18.14	(0.38)	10.03	(0.37)	\$ (37)	1999
2000	256,001,380	259,231,060	0.17%	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	4.21%	122,116,453	53%	47%	261,809,073	17.32	(0.82)	9.24	(0.79)	\$ (79)	2000
2001	258,381,150	270,718,266	4.43%	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	5.70%	131,060,303	53%	47%	279,332,563	17.48	0.16	9.28	0.04	\$ 4	2001
2002	270,481,160	274,449,200	1.38%	35,286,390	160,077,454	(2) 160,705,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	11.54%	139,237,827	54%	46%	299,943,281	16.83	(0.65)	9.02	(0.26)	\$ (26)	2002
2003	283,497,130	289,228,335	5.39%	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	9.65%	143,969,120	54%	46%	315,303,940	16.14	(0.69)	8.77	(0.25)	\$ (25)	2003
2004	303,525,960	309,317,690	6.95%	39,770,600	182,697,160	173,974,620	1.54%	8,722,060	59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	8.91%	154,493,490	54%	46%	337,190,170	15.84	(0.30)	8.58	(0.19)	\$ (19)	2004
2005	329,807,480	332,772,920	7.58%	41,422,660	187,815,560	176,210,160	1.28%	11,605,340	56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	5.28%	170,080,162	52%	48%	357,895,662	15.97	0.13	8.38	(0.20)	\$ (20)	2005
2006	363,045,810	367,207,176	10.35%	47,994,920	209,016,630	189,843,970	7.74%	(4a) 12,822,020	(4b) 55%	4,866,140	1.26%	3.10%	(1,348,850)	(5) 5,022,750	(4c) 580,685,402	25,850,938,793	15.38%	184,379,645	52%	48%	387,045,635	14.97	(1.00)	7.84	(0.54)	\$ (54)	2006
2007	393,454,860	(10) 399,396,750	8.77%	(6) 44,171,670	218,736,570	166,797,617	-12.14%	(7a) 14,808,320	(7b) 45%	4,716,680	1.70%	3.20%	2,799,130	(5) 37,128,443	(8) 601,617,500	29,305,847,273	13.36%	198,981,074	48%	52%	380,587,011	12.99	(1.98)	6.20	(1.64)	\$ (164)	2007
2008	427,815,224	431,377,965	8.01%	45,962,780	233,344,053	202,736,295	21.55%	(9a) 14,971,641	(9b) 50%	3,961,490	1.20%	2.20%	666,907	15,636,117	(9c) 531,030,464	30,581,652,424	4.35%	212,165,785	51%	49%	429,873,721	14.06	1.07	7.12	0.92	\$ 92	2008
2009	432,892,617	(10) 422,421,301	-2.08%	47,823,086	250,347,960	216,643,123	6.86%	15,704,837	55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	2.63%	225,459,645	51%	49%	457,807,605	14.59	0.53	7.40	0.28	\$ 28	2009
2010	421,310,249	421,425,248	-0.24%	35,582,194	245,481,442	221,394,860	2.19%	15,900,271	56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	0.22%	233,853,777	50%	50%	471,148,908	14.98	0.39	7.54	0.14	\$ 14	2010
2011	435,741,329	443,211,855	5.17%	49,147,385	247,648,926	225,307,034	1.77%	15,528,727	54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	-0.08%	236,173,709	50%	50%	477,009,470	15.18	0.20	7.66	0.12	\$ 12	2011
2012	452,273,776	454,583,060	2.57%	55,513,494	248,003,515	225,224,575	-0.04%	16,422,114	53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	0.32%	238,775,383	50%	50%	480,422,072	15.24	0.06	7.66	-	\$ -	2012
2013	475,748,714	475,350,287	4.57%	50,264,138	253,218,733	237,750,950	5.56%	(11) 15,467,783	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.02)	7.87	0.21	\$ 21	2013
2014	471,316,518	476,664,596	0.28%	53,015,313	255,619,272	239,317,214	0.66%	16,302,058	54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	4.07%	236,498,047	52%	48%	492,117,319	14.69	(0.53)	7.63	(0.24)	\$ (24)	2014
2015	474,016,337	483,565,651	1.45%	54,681,024	268,841,233	249,693,455	4.34%	17,528,223	55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,695	53%	47%	506,715,373	14.46	(0.23)	7.63	-	\$ -	2015
2016	481,866,166	489,755,292	1.28%	55,015,146	284,581,493	266,494,607	6.73%	(11) 18,086,886	58%	3,161,970	0.50%	2.10%	4,348,042	9,200,000	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.16	7.89	0.26	\$ 26	2016
06-'16 Avg	439,043,782	442,269,016	3.65%	49,015,559	246,803,621	221,927,609	4.11%	15,776,625	54%	2,977,003	1.01%	2.65%	5,114,618	16,799,045	373,929,359	31,665,952,805	4.53%	225,925,397	51%	49%	463,629,632	14.64	(0.12)	7.49	(0.04)	\$ (4)	06-'16 Avg
96-'16 Avg	357,056,039	361,113,057	3.91%	40,494,931	204,057,424	188,740,325	4.01%	14,913,098	55%	3,214,325	1.08%	2.40%	6,990,637	13,794,075	368,685,469	24,437,100,809	5.66%	179,191,698	53%	47%	377,163,941	15.91	(0.15)	8.46	(0.12)	\$ (12)	96-'16 Avg

(1) Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.

(2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

(3) Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

(4) 2006 Property Tax Levied (within Charter Limit)	\$ 194,866,720
2006 Less: Property Tax Credit	5,022,750
2006 Net Property Tax Collected (within Charter Limit)	<u>\$ 189,843,970</u> a
2006 Property Tax Levied (within Maximum Tax Rates)	12,822,020
2006 Total Property Tax Collected with Property Tax Credit	<u>202,665,990</u> b

(5) Includes 2006 Fund Balance Policy Compliance adjustment of <\$2,125,850>.
Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140.
Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX
Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281>
Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293
Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294

(6) Includes \$385,577,670 continuation level plus two required technical adjustments:
(1) Convention Center Reserves for \$6,925,800
(2) Fuel Reclassifications for \$951,390

(7) 2007 Property Tax Levied (within Charter Limit)	\$ 203,926,060
2007 Less: Areawide Property Tax Credit	37,128,443
2007 Net Property Tax Collected (within Charter Limit)	<u>\$ 166,797,617</u> a
2007 Property Tax Levied (within Maximum Tax Rates)	14,808,320
2007 Total Property Tax Collected after Property Tax Credit	<u>\$ 181,605,937</u> b

(8) STATE OPERATIONAL ASSISTANCE			
MOA FY	Revenue Share	PERS	TOTAL
2006	16,353,980	5,681,060	22,035,040
2007	13,536,127	1,557,276	15,093,403
TOTAL	29,890,107	7,238,336	37,128,443

(9) 2008 Property Tax Levied (within Charter Limit)	\$ 218,372,412
2008 Less: Areawide Property Tax Credit	15,636,117
2008 Net Property Tax Collected (within Charter Limit)	<u>\$ 202,736,295</u> a
2008 Property Tax Levied (within Maximum Tax Rates)	14,971,641
2008 Total Property Tax Collected after Property Tax Credit	<u>\$ 217,707,936</u> b

(10) 2007 "Approved" budget is
2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

(11) Increase in property tax subject to charter limit includes the use of capacity unusable to ASD.

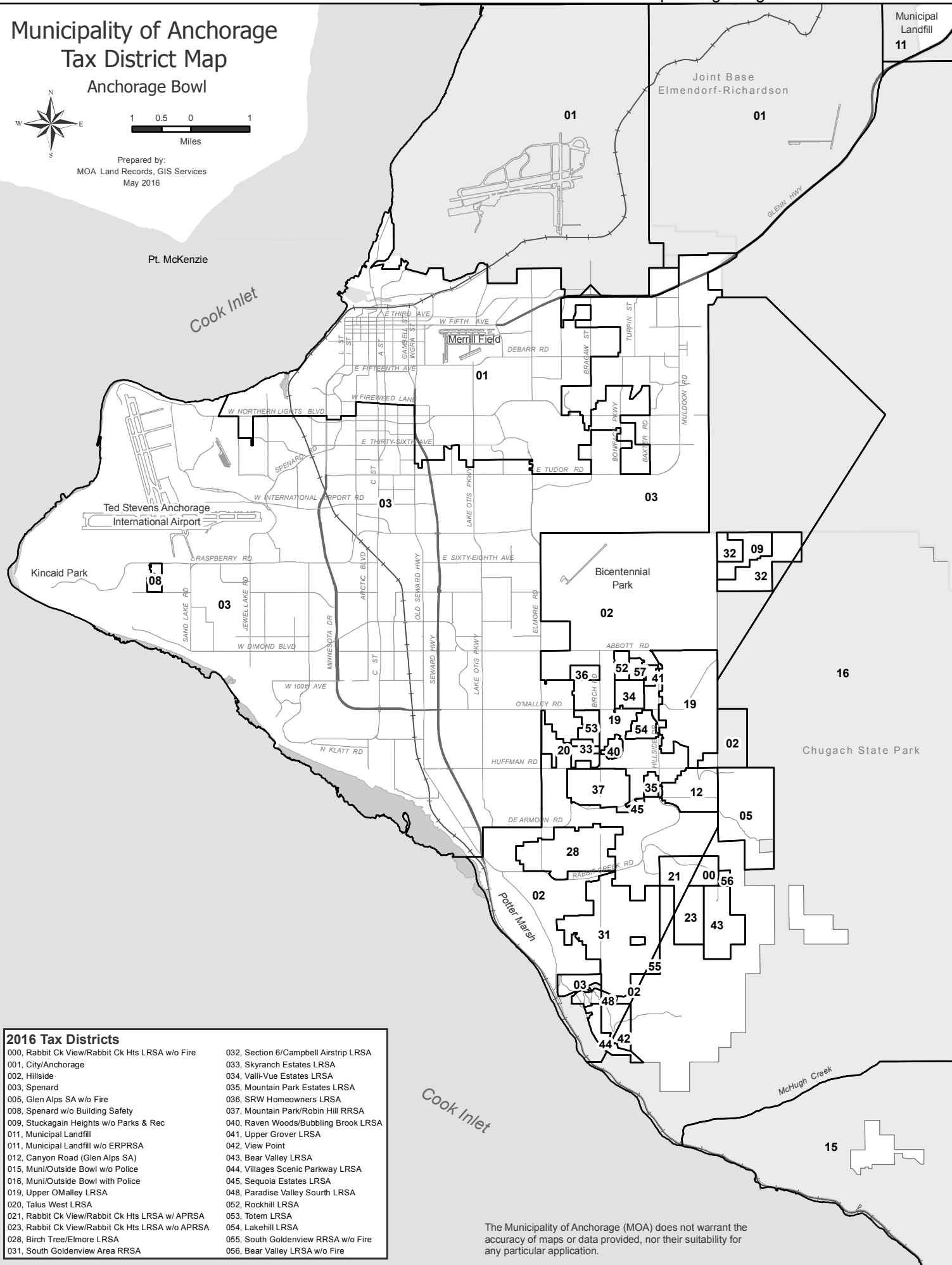
Municipality of Anchorage Tax District Map

Anchorage Bowl



Prepared by:
MOA Land Records, GIS Services
May 2016

Municipal
Landfill
11



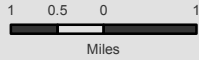
2016 Tax Districts

- | | |
|--|---------------------------------------|
| 000, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire | 032, Section 6/Campbell Airstrip LRSA |
| 001, City/Anchorage | 033, Skyranche Estates LRSA |
| 002, Hillside | 034, Valli-Vue Estates LRSA |
| 003, Spenard | 035, Mountain Park Estates LRSA |
| 005, Glen Alps SA w/o Fire | 036, SRW Homeowners LRSA |
| 008, Spenard w/o Building Safety | 037, Mountain Park/Robin Hill RRSA |
| 009, Stuckagain Heights w/o Parks & Rec | 040, Raven Woods/Bubbling Brook LRSA |
| 011, Municipal Landfill | 041, Upper Grover LRSA |
| 011, Municipal Landfill w/o ERPRSA | 042, View Point |
| 012, Canyon Road (Glen Alps SA) | 043, Bear Valley LRSA |
| 015, Muni/Outside Bowl w/o Police | 044, Villages Scenic Parkway LRSA |
| 016, Muni/Outside Bowl with Police | 045, Sequoia Estates LRSA |
| 019, Upper O'Malley LRSA | 048, Paradise Valley South LRSA |
| 020, Talus West LRSA | 052, Rockhill LRSA |
| 021, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA | 053, Totem LRSA |
| 023, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 054, Lakehill LRSA |
| 028, Birch Tree/Elmore LRSA | 055, South Goldenview RRSA w/o Fire |
| 031, South Goldenview Area RRSA | 056, Bear Valley LRSA w/o Fire |

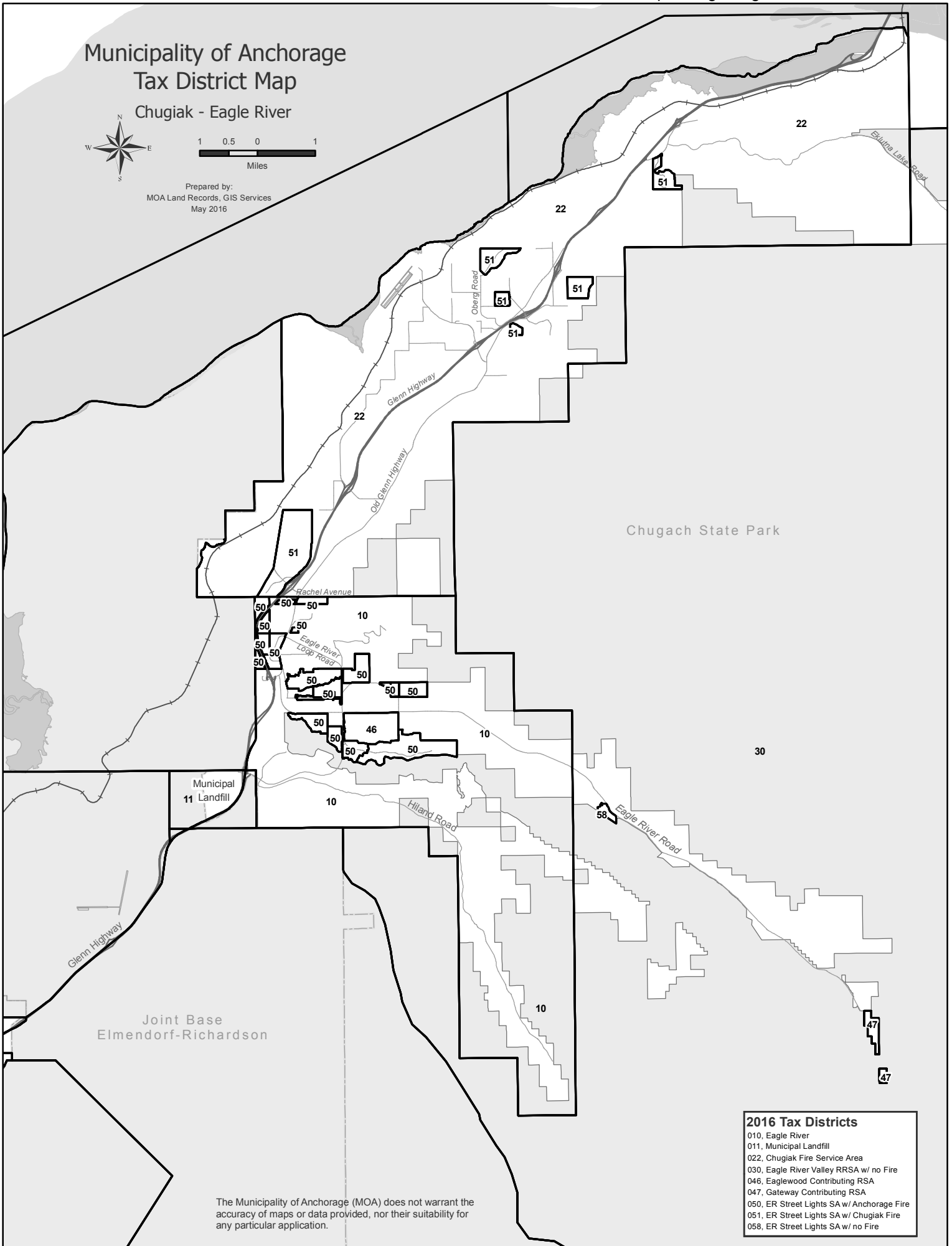
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map

Chugiak - Eagle River

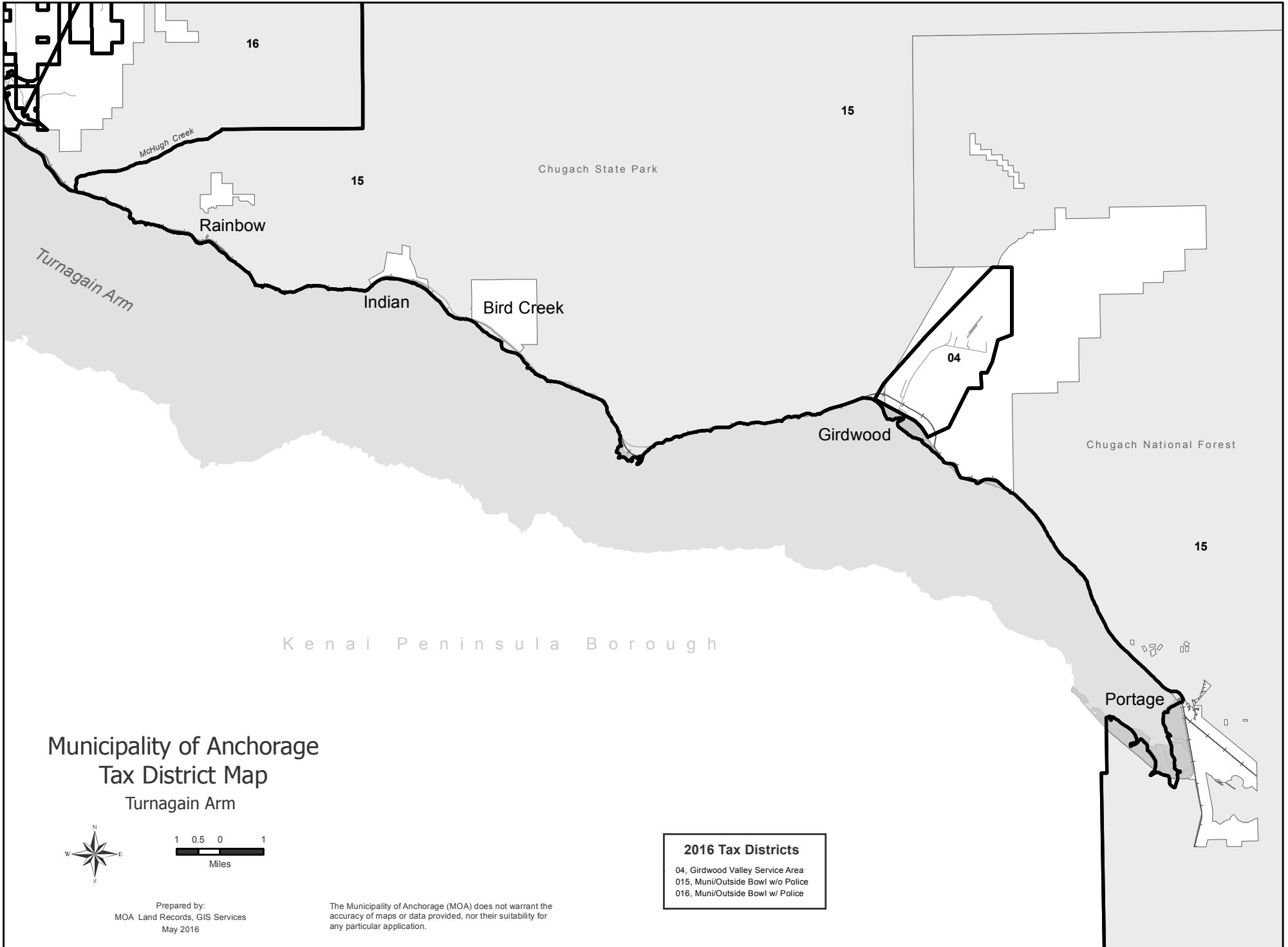


Prepared by:
MOA Land Records, GIS Services
May 2016



2016 Tax Districts	
010	Eagle River
011	Municipal Landfill
022	Chugiak Fire Service Area
030	Eagle River Valley RRSA w/ no Fire
046	Eaglewood Contributing RSA
047	Gateway Contributing RSA
050	ER Street Lights SA w/ Anchorage Fire
051	ER Street Lights SA w/ Chugiak Fire
058	ER Street Lights SA w/ no Fire

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.



2016 Tax Districts
 04, Girdwood Valley Service Area
 015, Muni/Outside Bowl w/o Police
 016, Muni/Outside Bowl w/ Police

Municipality of Anchorage
 Tax District Map
 Turnagain Arm



Prepared by:
 MOA Land Records, GIS Services
 May 2016

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Chugiak Fire Service Area (Fund 104000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2016 Revised budget. It includes \$41,009 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 1,237,524}{\$ 1,237,523,822} \times 1,000 = 1.00$$

Fund 104000 Summary
Chugiak Fire Service Area
(Fund Center # 354000, 189120 (9253))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	834,526	1,130,359	1,006,555	-10.95%
Direct Cost Total	834,526	1,130,359	1,006,555	-10.95%
Intragovernmental Charges				
Charges from/to Other Departments	177,811	183,761	271,978	48.01%
Function Cost Total	1,012,337	1,314,120	1,278,533	-2.71%
Program Generated Revenue	(141,915)	(139,490)	(41,009)	-70.60%
Net Cost Total	870,422	1,174,630	1,237,524	5.35%

Direct Cost by Category

Personnel	-	-	-	-
Supplies	10,412	-	-	-
Travel	-	-	-	-
Contractual/Other Services	817,406	1,130,359	1,006,555	-10.95%
Debt Service	-	-	-	-
Equipment, Furnishings	6,708	-	-	-
Direct Cost Total	834,526	1,130,359	1,006,555	-10.95%

Position Summary as Budgeted

Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
 (Dept ID # 354000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Supplies	10,412	-	-	-
Travel	-	-	-	-
Contractual/Other Services	817,406	1,130,359	1,006,555	-10.95%
Manageable Direct Cost Total	834,526	1,130,359	1,006,555	-10.95%
Debt Service	-	-	-	-
Direct Cost Total	834,526	1,130,359	1,006,555	-10.95%
Intragovernmental Charges				
Charges from/to Other Departments	177,811	183,761	271,978	48.01%
Program Generated Revenue				
408380 - Prior Yr Exp Recov	(141,915)	(93,117)	-	-100.00%
Program Generated Revenue Total	(141,915)	(93,117)	-	-100.00%
Net Cost				
Manageable Direct Cost	834,526	1,130,359	1,006,555	-10.95%
Debt Service	-	-	-	-
Charges from/to Other Departments	177,811	183,761	271,978	48.01%
Program Generated Revenue Total	(141,915)	(93,117)	-	-100.00%
Net Cost Total	870,422	1,221,003	1,278,533	4.71%

Girdwood Valley Service Area (Fund 106000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2016 Revised budget. It includes \$56,299 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 2,540,988}{\$ 540,468,128} \times 1,000 = 4.70$$

Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 558000 (5480), 746000, 189130 (9255))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	776,278	738,230	722,362	-2.15%
Police (450000) - Department: Police	-	-	318,876	100.00%
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	330,192	264,984	253,728	-4.25%
Street Maintenance (746000) - Department: Maintenance & Op	925,109	935,941	974,773	4.15%
Direct Cost Total	2,031,579	1,939,155	2,269,739	17.05%
Intragovernmental Charges				
Charges from/to Other Departments	271,680	256,233	342,548	33.69%
Function Cost Total	2,303,259	2,195,388	2,612,287	18.99%
Program Generated Revenue	(16,991)	(57,551)	(71,299)	23.89%
Net Cost Total	2,286,268	2,137,837	2,540,988	18.86%

Direct Cost by Category				
Personnel	144,849	169,147	230,172	36.08%
Supplies	120,978	104,384	108,184	3.64%
Travel	2	-	-	-
Contractual/OtherServices	1,740,750	1,637,234	1,918,861	17.20%
Debt Service/Depreciation	19,155	23,390	7,522	-67.84%
Equipment, Furnishings	5,846	5,000	5,000	-
Direct Cost Total	2,031,579	1,939,155	2,269,739	17.05%

Position Summary as Budgeted				
Full-Time	1	1	1	-
Part-Time	1	2	2	-
Position Total	2	3	3	-

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 355000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Supplies	20,754	-	-	-
Travel	-	-	-	-
Contractual/Other Services	736,370	714,840	714,840	-
Manageable Direct Cost Total	757,123	714,840	714,840	-
Debt Service	19,155	23,390	7,522	-67.84%
Direct Cost Total	776,278	738,230	722,362	-2.15%
Intragovernmental Charges				
Charges from/to Other Departments	141,360	127,949	204,855	60.11%
Net Cost				
Manageable Direct Cost	757,123	714,840	714,840	-
Debt Service	19,155	23,390	7,522	-67.84%
Charges from/to Other Departments	141,360	127,949	204,855	60.11%
Net Cost Total	917,638	866,179	927,217	7.05%

Girdwood Valley Police Services
Department: Police
Division: Operations
(Fund Center # 450000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	-	-	318,876	100.00%
Manageable Direct Cost Total	-	-	318,876	100.00%
Debt Service	-	-	-	-
Direct Cost Total	-	-	318,876	100.00%
Net Cost				
Manageable Direct Cost	-	-	318,876	100.00%
Debt Service	-	-	-	-
Net Cost Total	-	-	318,876	100.00%

Girdwood Valley Parks & Recreation
Department: Parks & Recreation
Division: Girdwood Parks & Recreation
(Fund Center # 558000 (5480))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	14,600	7,794	-46.62%
Supplies	15,574	34,184	36,784	7.61%
Travel	2	-	-	-
Contractual/Other Services	308,771	211,200	204,150	-3.34%
Manageable Direct Cost Total	330,192	264,984	253,728	-4.25%
Debt Service	-	-	-	-
Direct Cost Total	330,192	264,984	253,728	-4.25%
Intragovernmental Charges				
Charges from/to Other Departments	69,176	65,574	73,619	12.27%
Program Generated Revenue				
9444 - Camping Fees	(1,140)	-	-	-
406280 - Prgm, Lessons, & Camps	(8,344)	(7,000)	(7,000)	-
Program Generated Revenue Total	(9,484)	(7,000)	(7,000)	-
Net Cost				
Manageable Direct Cost	330,192	264,984	253,728	-4.25%
Debt Service	-	-	-	-
Charges from/to Other Departments	69,176	65,574	73,619	12.27%
Program Generated Revenue Total	(9,484)	(7,000)	(7,000)	-
Net Cost Total	389,885	323,558	320,347	-0.99%

Girdwood Valley Street Maintenance
Department: Maintenance & Operations
Division: Street Maintenance
(Fund Center # 746000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	144,849	154,547	222,378	43.89%
Supplies	84,650	70,200	71,400	1.71%
Travel	-	-	-	-
Contractual/Other Services	695,610	711,194	680,995	-4.25%
Manageable Direct Cost Total	925,109	935,941	974,773	4.15%
Debt Service	-	-	-	-
Direct Cost Total	925,109	935,941	974,773	4.15%
Intragovernmental Charges				
Charges from/to Other Departments	61,144	62,710	64,074	2.18%
Program Generated Revenue				
9442 - Sport and Park Activities	(4,722)	-	-	-
406080 - Lease & Rental Revenue-HLB	-	(3,000)	-	-100.00%
408405 - Lease & Rental Revenue	(2,785)	-	(8,000)	100.00%
Program Generated Revenue Total	(7,507)	(3,000)	(8,000)	166.67%
Net Cost				
Manageable Direct Cost	925,109	935,941	974,773	4.15%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,144	62,710	64,074	2.18%
Program Generated Revenue Total	(7,507)	(3,000)	(8,000)	166.67%
Net Cost Total	978,746	995,651	1,030,847	3.53%

Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50 and 51.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2016 Revised budget. It includes \$309,353 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 6,778,784}{\$ 3,706,871,975} \times 1,000 = 1.83$$

Fund 119000 Summary
Chugiak, Birchwood, Eagle River Rural Road Service Area
(Fund Center # 744900, 747300, 189180 (9287))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Operations of CBERRRSA (744900) - Department: Public Work	2,984,247	3,417,082	3,435,695	0.54%
ER Contribution to CIP (747300) - Department: Public Works Ac	4,185,948	3,562,573	3,562,573	-
Direct Cost Total	7,170,195	6,979,655	6,998,268	0.27%
Intragovernmental Charges				
Charges from/to Other Departments	106,319	106,185	116,469	9.68%
Function Cost Total	7,276,514	7,085,840	7,114,737	0.41%
Program Generated Revenue	(160,710)	(316,951)	(335,953)	6.00%
Net Cost Total	7,115,803	6,768,889	6,778,784	0.15%

Direct Cost by Category				
Personnel	496,133	524,158	542,771	3.55%
Supplies	440,181	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	6,231,500	6,279,557	6,279,557	-
Debt Service	-	-	-	-
Equipment, Furnishings	2,382	6,000	6,000	-
Direct Cost Total	7,170,195	6,979,655	6,998,268	0.27%

Position Summary as Budgeted				
Full-Time	3	4	4	-
Part-Time	1	-	-	-
Position Total	4	4	4	-

Operations of Chugiak, Birchwood, Eagle River RRSA
Department: Public Works Administration
Division: Other Service Areas
(Fund Center # 744900)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	496,133	524,158	542,771	3.55%
Supplies	440,181	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,045,552	2,716,984	2,716,984	-
Equipment, Furnishings	2,382	6,000	6,000	-
Manageable Direct Cost Total	2,984,247	3,417,082	3,435,695	0.54%
Debt Service	-	-	-	-
Direct Cost Total	2,984,247	3,417,082	3,435,695	0.54%
Intragovernmental Charges				
Charges from/to Other Departments	106,319	106,185	116,469	9.68%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(18,565)	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
9672 - Prior Yr Expense Recovery	(142,146)	-	-	-
Program Generated Revenue Total	(160,710)	(26,600)	(26,600)	-
Net Cost				
Manageable Direct Cost	2,984,247	3,417,082	3,435,695	0.54%
Debt Service	-	-	-	-
Charges from/to Other Departments	106,319	106,185	116,469	9.68%
Program Generated Revenue Total	(160,710)	(26,600)	(26,600)	-
Net Cost Total	2,929,855	3,496,667	3,525,564	0.83%

Eagle River Contribution to CIP
Department: Public Works Administration
Division: Other Service Areas
(Fund Center # 747300)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	4,185,948	3,562,573	3,562,573	-
Manageable Direct Cost Total	4,185,948	3,562,573	3,562,573	-
Debt Service	-	-	-	-
Direct Cost Total	4,185,948	3,562,573	3,562,573	-
Net Cost				
Manageable Direct Cost	4,185,948	3,562,573	3,562,573	-
Debt Service	-	-	-	-
Net Cost Total	4,185,948	3,562,573	3,562,573	-

Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .70 mill shall be for parks and recreation services and no more than .30 mill shall be for capital improvements (AMC 27.30.090). The service area is included in multiple Municipal Tax Districts.

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2016 Revised budget. It includes \$48,945 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 3,929,730}{\$ 4,002,500,721} \times 1,000 = 0.98$$

Fund 162 Summary
Eagle River-Chugiak Park and Recreational Service Area
(Fund Center # 555300 (5115), 555000 (5119), 555100 (5470), 555900 (5471),
555200 (5473), 555950 (5474), 189280 (9260))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	17,517	112,724	39,416	-65.03%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,288,900	1,861,282	1,975,355	6.13%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	411,563	361,936	247,431	-31.64%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	569,941	632,566	636,344	0.60%
Contrib for Cap Improvmt (555950 (5474)) - Department: Parks	1,118,859	1,155,459	1,200,750	3.92%
Direct Cost Total	3,456,780	4,173,967	4,149,296	-0.59%
Intragovernmental Charges				
Charges from/to Other Departments	236,401	294,943	312,481	5.95%
Function Cost Total	3,693,181	4,468,910	4,461,777	-0.16%
Program Generated Revenue	(4,260,674)	(483,511)	(532,047)	10.04%
Net Cost Total	(567,494)	3,985,399	3,929,730	-1.40%

Direct Cost by Category				
Personnel	1,332,252	1,633,552	1,672,639	2.39%
Supplies	167,504	395,865	284,065	-28.24%
Travel	1	-	-	-
Contractual/Other Services	1,544,356	1,772,774	1,935,321	9.17%
Debt Service/Depreciation	411,563	361,936	247,431	-31.64%
Equipment, Furnishings	1,104	9,840	9,840	-
Direct Cost Total	3,456,780	4,173,967	4,149,296	-0.59%

Position Summary as Budgeted

Full-Time	7	10	10	-
Part-Time	39	37	37	-
Position Total	46	47	47	-

Fire Lake Recreation Center
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555300 (5115))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	50,000	50,000	50,000	-
Manageable Direct Cost Total	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Direct Cost Total	50,000	50,000	50,000	-
Intragovernmental Charges				
Charges from/to Other Departments	3,265	3,506	5,678	61.95%
Net Cost				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	3,265	3,506	5,678	61.95%
Net Cost Total	53,265	53,506	55,678	4.06%

Eagle River Park Facilities
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555000 (5119))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	9,225	97,624	24,316	-75.09%
Supplies	1,262	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,030	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	17,517	112,724	39,416	-65.03%
Debt Service	-	-	-	-
Direct Cost Total	17,517	112,724	39,416	-65.03%
Intragovernmental Charges				
Charges from/to Other Departments	4,393	9,048	6,851	-24.28%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	1,258	(8,000)	(8,000)	-
Program Generated Revenue Total	1,258	(8,000)	(8,000)	-
Net Cost				
Manageable Direct Cost	17,517	112,724	39,416	-65.03%
Debt Service	-	-	-	-
Charges from/to Other Departments	4,393	9,048	6,851	-24.28%
Program Generated Revenue Total	1,258	(8,000)	(8,000)	-
Net Cost Total	23,169	113,772	38,267	-66.37%

Eagle River/Chugiak Parks
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555100 (5470))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	845,315	1,002,409	1,122,526	11.98%
Supplies	135,572	366,655	253,655	-30.82%
Travel	1	-	-	-
Contractual/Other Services	306,907	483,378	590,334	22.13%
Equipment, Furnishings	1,104	8,840	8,840	-
Manageable Direct Cost Total	1,288,900	1,861,282	1,975,355	6.13%
Debt Service	-	-	-	-
Direct Cost Total	1,288,900	1,861,282	1,975,355	6.13%
Intragovernmental Charges				
Charges from/to Other Departments	166,936	227,239	253,979	11.77%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(34,569)	-	(26,002)	100.00%
408405 - Lease & Rental Revenue	(9,000)	-	(21,600)	100.00%
406080 - Lease & Rntl Rev-HLB	-	(6,600)	-	-100.00%
9798 - Miscellaneous Revenues	(2,310)	-	-	-
406280 - Prgm, Lessons, & Camps	(124,550)	(100,000)	(120,500)	20.50%
406290 - Rec Center Rentals & Activities	(93,462)	(73,002)	(57,000)	-21.92%
Program Generated Revenue Total	(263,891)	(179,602)	(225,102)	25.33%
Net Cost				
Manageable Direct Cost	1,288,900	1,861,282	1,975,355	6.13%
Debt Service	-	-	-	-
Charges from/to Other Departments	166,936	227,239	253,979	11.77%
Program Generated Revenue Total	(263,891)	(179,602)	(225,102)	25.33%
Net Cost Total	1,191,945	1,908,919	2,004,232	4.99%

Eagle River Parks Debt (162000)
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555900 (5471))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	411,563	361,936	247,431	-31.64%
Direct Cost Total	411,563	361,936	247,431	-31.64%
Intragovernmental Charges				
Charges from/to Other Departments	-	-	-	-
Net Cost				
Debt Service	411,563	361,936	247,431	-31.64%
Net Cost Total	411,563	361,936	247,431	-31.64%

Chugiak Pool
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555200 (5473))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	477,711	533,519	525,797	-1.45%
Supplies	30,670	26,210	27,410	4.58%
Travel	-	-	-	-
Contractual/Other Services	61,560	72,837	83,137	14.14%
Manageable Direct Cost Total	569,941	632,566	636,344	0.60%
Debt Service	-	-	-	-
Direct Cost Total	569,941	632,566	636,344	0.60%
Intragovernmental Charges				
Charges from/to Other Departments	61,807	55,150	45,973	-16.64%
Program Generated Revenue				
406300 - Aquatics	(290,391)	(250,000)	(250,000)	-
Program Generated Revenue Total	(290,391)	(250,000)	(250,000)	-
Net Cost				
Manageable Direct Cost	569,941	632,566	636,344	0.60%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,807	55,150	45,973	-16.64%
Program Generated Revenue Total	(290,391)	(250,000)	(250,000)	-
Net Cost Total	341,357	437,716	432,317	-1.23%

Contribution for Capital Improvements
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555950 (5474))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,118,859	1,155,459	1,200,750	3.92%
Manageable Direct Cost Total	1,118,859	1,155,459	1,200,750	3.92%
Debt Service	-	-	-	-
Direct Cost Total	1,118,859	1,155,459	1,200,750	3.92%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
Net Cost				
Manageable Direct Cost	1,118,859	1,155,459	1,200,750	3.92%
Debt Service	-	-	-	-
Net Cost Total	1,118,859	1,155,459	1,200,750	3.92%

Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budgets.

For 2016, the ASD tax need is calculated as follows:

<u>FY</u>	<u>Approving Document</u>	<u>Tax Need</u>	<u>1/2 of</u>	<u>FY Tax Need</u>	<u>2016</u>
2015-2016	AO 2015-41(S)	\$ 239,410,965	/2	\$ 119,705,483	Jan-Jun
2016-2017	AO 2016-20	\$ 246,003,265	/2	\$ 123,001,633	Jul-Dec
ASD Tax need for Tax Year Total				\$ 242,707,116	

The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{ASD Tax need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2016 ASD mill rate, based on the 2016 ASD tax need and the Areawide service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 242,707,116}{\$ 36,063,931,160} \times 1,000 = 6.73$$

Submitted by: Chair of the Assembly at
the Request of the Mayor
Prepared by: Office of Management
and Budget
For Reading: April 12, 2016

CLERK'S OFFICE
APPROVED

Date: 4-26-2016

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**ANCHORAGE, ALASKA
AO No. 2016-45**

**AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE
ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2016.**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2016. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, as follows:

Areawide Schools a tax of 6.73 mills

Section 2. The property tax amount approved for 2016 is:

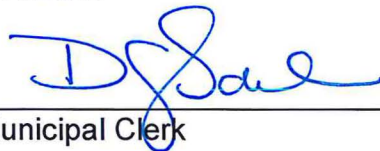
Anchorage School District \$ 242,707,116

Section 3. This ordinance shall become effective immediately upon passage and approval by the Anchorage Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 26th day of April, 2016.


Chair of the Assembly

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE
ASSEMBLY MEMORANDUM

No. AM 262-2016

Meeting Date: April 12, 2016

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FROM: MAYOR

**SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY,
APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,
AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL
DISTRICT FOR TAX YEAR 2016.**

This memorandum transmits the ordinance to establish the 2016 tax rate and tax levy for the Anchorage School District (ASD).

The ASD tax rate and tax levy are based on the amount of property taxes approved to support the ASD operating budget in calendar year 2016.

These reflect approximately one half of the property taxes approved for ASD's fiscal year 2015-2016 revised operating budget per AO 2015-41(S), and approximately one half of the property taxes approved for ASD's fiscal year 2016-2017 approved operating budget per AO 2016-20.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)
Approved by: Lance Wilber, Director, OMB
Concur: Robert E. Harris, CFO
Concur: William D. Falsey, Municipal Attorney
Concur: Michael K. Abbott, Municipal Manager
Respectfully Submitted: Ethan A. Berkowitz, Mayor

Submitted by: Chairman of the Assembly
at the Request of the
School Board

Prepared by: Anchorage School District
For reading: April 28, 2015

CLERK'S OFFICE

APPROVED

Date: 4-28-15

**ANCHORAGE, ALASKA
AO No. 2015-41(S)**

1 AN ORDINANCE AMENDING THE TOTAL AMOUNT OF THE ANNUAL
2 OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS
3 FISCAL YEAR 2015-2016 AND DETERMINING AND APPROPRIATING THE
4 PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE
5 AVAILABLE FROM LOCAL SOURCES.
6

7
8 WHEREAS, the Anchorage Assembly approved AO 2015-22, approving the
9 Anchorage School District fiscal year 2015-2016 budget in the amount of
10 \$784,243,730 and appropriated \$241,627,624 in local property taxes and other
11 local sources; and
12

13 WHEREAS, the State Legislature has made adjustments to State funding sources
14 which require changes to the total approved Anchorage School District budget and
15 the amount to be appropriated from local sources, now therefore,
16

17 THE ANCHORAGE ASSEMBLY ORDAINS:
18

19 **Section 1.** That the FY 2015-2016 Proposed Anchorage School District
20 Financial Plan in the amount of \$782,027,101 is hereby approved by the
21 Anchorage Assembly and that, of said amount, the amount of \$239,410,965 is
22 the amount of money to be contributed from local property taxes or other local
23 sources and is hereby appropriated for school purposes to fund the School
24 District for its 2015-2016 fiscal year.
25

26 **Section 2.** This ordinance is effective immediately upon passage and approval.
27

28
29 PASSED AND APPROVED by the Anchorage Assembly, this 28th day of
30 April, 2015.
31

32
33 
34 _____
35 Chair of the Assembly
36

37 ATTEST:
38 
39 _____
40 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 185-2015Meeting Date: April 28, 2015

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2015-22 ANCHORAGE SCHOOL DISTRICT
FY 2015-2016 AMENDED FINANCIAL PLAN**FINANCIAL PLAN AMENDMENT UNDER DEVELOPMENT**

The Anchorage School Board and the Municipal Assembly approved the Proposed Financial Plan and Budget for FY 2015-16 in the amount of \$784,243,730 on Feb 19, 2015 and March 24, 2015, respectively. The local contribution was approved for \$241,627,624, to cover \$201,516,097 in operating and \$39,085,928 in debt service.

The district is preparing an amended financial plan that takes into account reductions in state funding associated with the Legislative budget that eliminates "one-time" funding from HB278, under funds the public education foundation formula fund by 1.4% and results in a reduction in the maximum allowable local property tax contributions under State statutes. The district has also updated the projected amount of Federal Impact Aid which results in a reduction of roughly \$0.50 in state support for each \$1 of additional federal impact aid.

This memo provides the Assembly with a revision in the local contribution to take into account those changes in the revenue outlook.

The School Board is slated to conduct a detailed review and hold a public hearing on a proposed budget amendment at their May 4, 2015 meeting.

Revenue

The amended financial plan is being prepared in response to reductions which passed the Legislature on Sunday. During last year's session, the legislature passed HB 278 which provided Base Student Allocation (BSA) increases of \$150 in FY 2014-15 and \$50 in each of FY 2015-16 and FY 2016-17. HB 278 also provided 3 years of funding outside of the Foundation Formula in the amount of \$42.95 million in FY 2014-15, \$32.24 million in FY 2015-16 and \$19.90 million in

FY 2016-17. These funds were to be divided amount all districts based on each district's Adjusted Average Daily Membership (AADM).

HB 278 further stated that any funds that were paid to districts on the basis of AADM could be used in calculating the additional allowable local contribution. The Anchorage Assembly responded to this change in legislation and increased the local property tax appropriation up to the new maximum allowed in FY 2014-15 and again for FY 2015-16. Eliminating these funds will also reduce the maximum local contribution allowable under the State Public Education Funding Formula by \$2.217 million. The Senate-House Budget Conference Committee, in addition to eliminating the "one-time" funding in HB278, under-funded the appropriation to support the public school foundation formula by ~1.4%.

In addition, the district has revised the projected amount of Federal Impact Aid (FIA) to be received for FY 2015-16. Subsequent to the budget development process, the district received the FY 2014-15 FIA payments that will be the basis for determining the amount of FIA that is deducted from the district's Foundation Formula funding. The FIA payment was approximately \$1 million more than expected which translates into approximately \$0.5 million in reduced state funding. The per-student rate for FIA has increased more rapidly than expected prompting an increase of approximately \$0.365 to the anticipated FIA for FY 2015-16.

PROPERTY TAXES

Based on the projected \$9.551 decrease in state "one-time" funding in HB278, the maximum allowable local property taxes are required to be reduced by \$2.217 million. The district request for local property tax support is adjusted as follows:

	Approved Budget FY 2015-2016	Amended Budget FY 2015-2016	Increase/ (Decrease)	Percent Change
Total Local Contribution (FY)	241,627,624	239,410,965	(2,216,659)	-0.92%
Estimated Assessed Valuation (CY)	35,029,181,874	35,029,181,874	-	0.00%
Estimated Mill Rate (CY)	6.90	6.83	(0.06)	-0.92%

Respectfully submitted,

Ed Graff
Superintendent

EG/MF/AR

Submitted by: Chairman of the Assembly
at the request of the
School Board

Prepared by: Anchorage School District
For Reading: March 08, 2016

CLERK'S OFFICE

APPROVED

Date: 3-22-2016 ANCHORAGE, ALASKA
AO NO. 2016-20

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2016-2017 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2016-2017 Proposed Anchorage School District Financial Plan in the amount of \$768,401,726 has been approved by the Anchorage Assembly and that, of said amount, the amount of \$246,003,265 is the amount of money to be contributed from local property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2016-2017 fiscal year.

Section 2. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 22nd day of March 2016.


Chair of the Assembly

ATTEST


Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 107-2016

Meeting Date: March 08, 2016

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2016-20 ANCHORAGE SCHOOL DISTRICT
FY 2016-2017 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2016-17 in the amount of \$768,401,726. The total proposed Anchorage School District budget by individual funds is projected as follows:

Municipal Upper Limit Summary

Table 1. Individual Fund Budget Summary (in millions \$)

Individual Funds	Actual [1]	Estimated [1]	Approved	Preliminary	FY 17 Prelim vs	
	FY 2013-14	FY 2014-15	Budget		FY 2015-16	FY 16 Budget
					\$	%
General Fund	\$ 541.301	\$ 547.368	\$ 569.093	\$ 560.271	\$ (8.822)	-1.6%
Transportation Fund	22.328	22.441	23.192	24.192	1.000	4.3%
Grants Fund	44.500	46.165	57.441	58.090	0.649	1.1%
Debt Service Fund	84.703	86.763	87.161	84.634	(2.527)	-2.9%
Capital Projects Fund	17.862	1.376	7.000	10.000	3.000	42.9%
Food Service Fund	20.455	22.850	22.261	23.315	1.054	4.7%
Student Activities Fund	7.643	7.726	7.189	7.900	0.711	9.9%
ASD Managed Total	738.792	734.689	773.337	768.402	(4.935)	-0.7%
SOA PERS/TRS On-behalf	120.288	721.619 [2]	47.347	46.000	(1.347)	-0.2%
Total All Funds	\$ 859.080	\$ 1,456.308	\$ 820.684	\$ 814.402	\$ (6.282)	-0.4%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] PERS and TRS on-behalf has been updated for FY 2014-15 due to SB 119 appropriations of \$3B into PERS/TRS

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$246,003,265 and the upper limit spending authorization of \$768,401,726 for FY 2016-17.

The associated mill rate is expected to decline from 6.84 (FY 2015-16) to 6.80 (FY 2016-17) -- a decline of 4 basis points or about 0.6 percent.

1 DESTINATION 2020

2 The district's Framework for Success is built around four strategies: focusing on
3 students, investing in staff, engaging the community and strengthening our
4 services. By concentrating on these strategies, ASD is building momentum and
5 moving closer to its goals outlined in Destination 2020, the district's strategic
6 plan.

7
8 Students thrive when they have high-quality educational opportunities. ASD
9 must focus on all of our students collectively and still meet the needs of each of
10 them individually. In order to provide students the best education possible,
11 ASD is individualizing instruction in every classroom. This means the district is
12 providing the right instruction at the right time to each student.

13
14 *Destination 2020 Goals*

15 The Anchorage School Board has set high expectations for ASD students and
16 educators which are embodied in Destination 2020.

- 17 • 90% of students will be proficient in language arts and math, and will achieve
18 at least one year's academic growth each year.
- 19 • 90% of students will graduate high school.
- 20 • Every student will attend school at least 90% of the time.
- 21 • 90% of parents will recommend their child's school to others.
- 22 • 100% of students and staff will feel safe at school.
- 23 • 100% of departments will rank in the top quartile of urban schools for
24 operational efficiency.

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1 The district has been making progress toward these goals in a number of areas.
 2

Goals



Performance

90 percent of students will be proficient in language arts and math and will achieve at least one year's academic growth each year.



Students were examined on new standards through the state's new assessment Alaska Measures of Progress.



Parent recommendation

90 percent of parents will recommend their child's school to others.



Graduation

90 percent of students will graduate high school.



Student & staff safety

100 percent of students and staff will be safe at school.



Student attendance

Every student will attend school at least 90 percent of the time.



Effective and efficient operations

100 percent of departments will rank in the top quartile for operational efficiency.

Key Performance Indicators for various departments are available on the district's website.

All data is rounded. Detailed information is available in the Profile of Performance, available on the district's website.

3

1 Last year, FY 2014-15, was a baseline year for student assessment and
 2 proficiency. Students were examined on new standards through the state’s new
 3 assessment Alaska Measures of Progress. Results from this exam are not
 4 comparable to the results from the Standards Based Assessment.

5
 6 This year, ASD was nationally recognized for expanding access to Advanced
 7 Placement courses for students and increasing the percentage of students who
 8 score highly on AP exams.

9
 10 *Graduation*

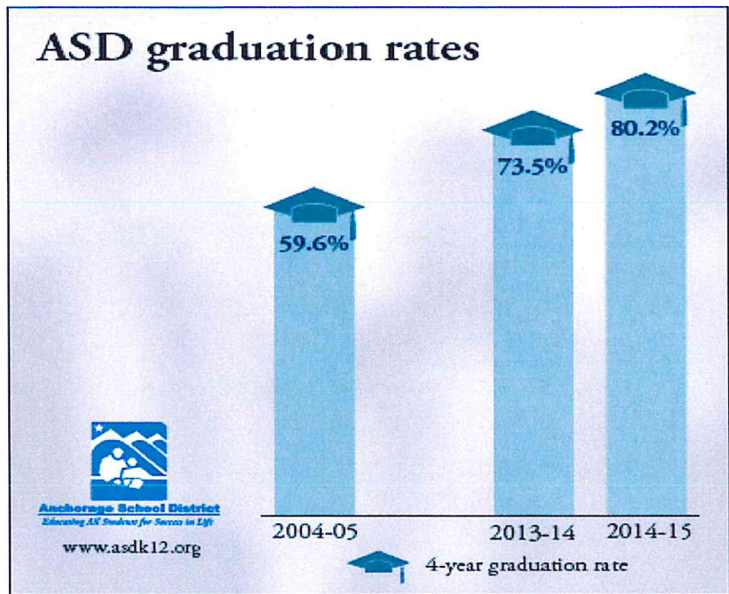
11 ASD’s graduation rate continues to increase. Ten years ago, the district’s
 12 graduation rate was 59 percent. Last year, it was 73.5 percent. This year, it is
 13 above 80 percent. That’s nearly seven points above last year and more than 20
 14 percentage points better than a decade ago.

15
 16 Last year was the first year of the elimination of the High School Graduation
 17 Qualifying Exam. While there is no way to tell the number of graduates who
 18 wouldn’t have passed a portion of the test and wouldn’t have earned their
 19 diploma this past year, the district estimates, on average, it’s about 100 students.
 20 That accounts for a little more than 2 percent of the graduating class, while the
 21 district’s annual graduation rate increased by 7 percentage points.

22
 23 With the increase in the number of ASD’s graduates, the district is also helping
 24 students see the value in earning a diploma. ASD has one of the lowest dropout
 25 rates recorded for the district, 3.1 percent.

26
 27 The district is also proud to report that students’ ACT scores – for the college
 28 entrance exam – remain well above the state and national averages.

29



30

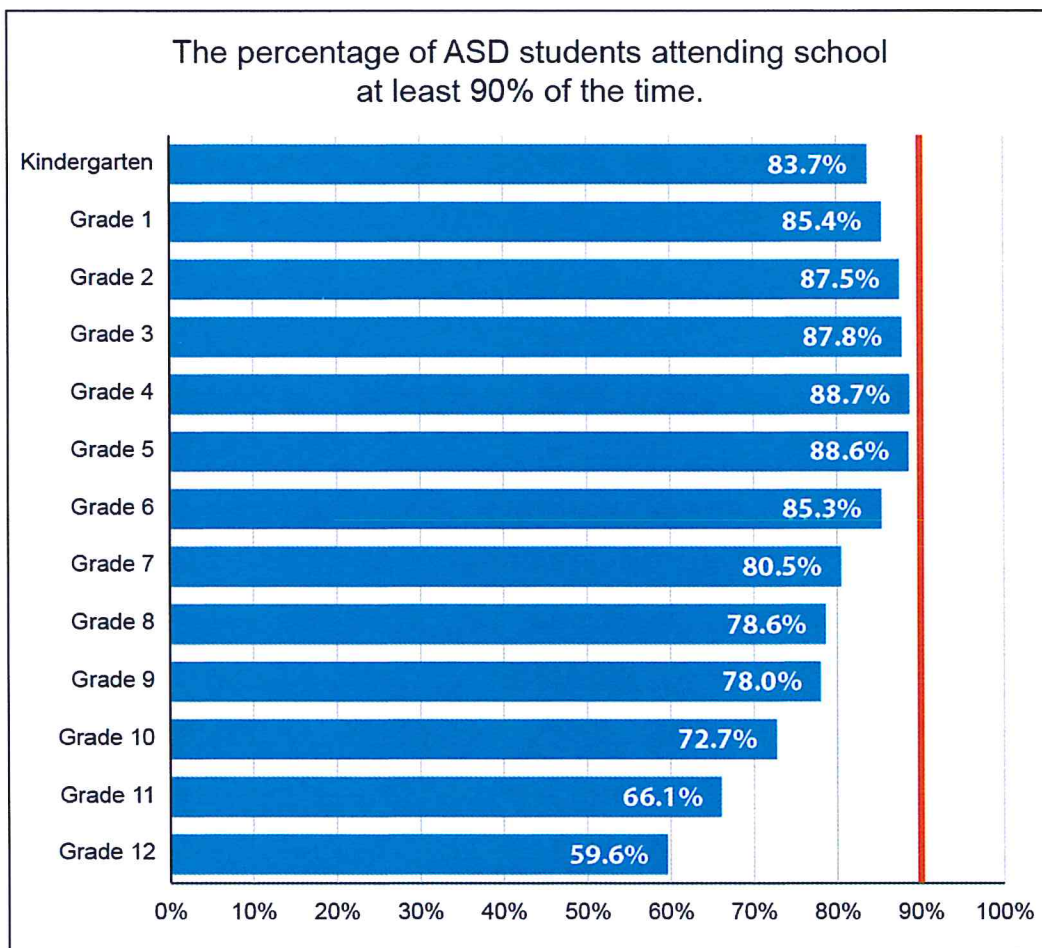
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Student Attendance

A missed school day is a lost opportunity for students to learn. District data shows there is a direct correlation between ASD students who attend school regularly and higher academic achievement levels.

In order to reach attendance goals, students can miss no more than 17 days of school per year, that’s the equivalent of two days per month.

Instilling the value of coming to school every day is important to start at a young age. Through ASD’s collaborative efforts with the community and conversations with families around the importance of daily attendance, we are seeing improvement.



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RECENT FUNDING HISTORY & NEAR TERM OUTLOOK

In April 2014, the legislature passed House Bill 278 which provided increases to the state’s Base Student Allocation (BSA) of \$150 in FY 2014-15 and \$50 increases in both FY 2015-16 and FY 2016-17. Additionally, HB 278 provided three years of operating grants outside of the Foundation Formula. In FY 2015-16 these

1 grants were eliminated in an effort to reduce state costs amid declining oil
 2 revenues. Using current statutes and guidance from Governor Walker's budget,
 3 the district has made the following assumptions in state revenue when creating
 4 the proposed budget for FY 2016-17:

- 5
- 6 • \$50 BSA increase per HB 278
- 7 • no increase in transportation funding
- 8 • no funding outside the Foundation Formula
- 9 • reduction in state grants that supported preschool and STEM of
- 10 approximately \$0.5 million
- 11

12 Funding from the state is expected to increase by approximately \$4.19 million
 13 over the FY 2015-16 budget, primarily due to a projected net increase in
 14 enrollment since FY 2014-15, resulting in an additional \$3.05 million and \$50 in
 15 the BSA which results in another \$3.72 million. The increases are partially offset
 16 by the shift in burden from the state to the municipality of \$3.12 million.

17

18 The shift in burden from the state to the municipality is based on the required
 19 local effort component of the Foundation Formula which requires
 20 municipalities to pay the equivalent of a 2.65 mill tax levy of the taxable real and
 21 personal property in the district. This amount is then reduced from the state's
 22 funding to the district. As the Anchorage economy has remained strong, the
 23 taxable value of property within the municipality has increased from \$37.88
 24 billion in 2014 to \$39.06 billion in 2015, or about 3.1 percent.

25

26 State transportation revenue is expected to remain flat as HB 120 (2013), which
 27 provided for annual increases based on Anchorage CPI, sunsets. The challenge
 28 of flat revenues in the district's Pupil Transportation Fund are further
 29 exacerbated by rapidly increasing costs driven by the state law requiring bus
 30 drivers be paid at least twice the minimum wage. The recent voter-approved
 31 increases to minimum wage have put significant pressure on the district's
 32 ability to contain transportation costs.

33

34 FY 2016-17 BUDGET DEVELOPMENT PROCESS

35 The administration and board engaged the community through four interactive
 36 public forums which allowed participants to vote on the importance of a range
 37 of educational topics, what is most important to them and what could be reduced
 38 or eliminated if required. Small group discussions were facilitated to brainstorm
 39 ideas for revenue generation as well as to identify what should be maintained if
 40 possible and what could possibly be reduced. The district also engaged the
 41 public through an online platform which allowed participants to share their
 42 thoughts and identify values and concerns they have with public education.

1 More than 7,500 parents, community members, staff and students participated
2 in the online engagement opportunity sharing 15,502 thoughts.

3
4 Results from the in-person conversations, online input provided by
5 stakeholders and administrative analysis indicated a desire to preserve high-
6 quality instruction, maintain or reduce class size and protect highly valued
7 programs were the most important things to consider when creating the budget.
8 The feedback listed administration, assistant principals, transportation and
9 student nutrition as areas to consider first for any necessary reductions.

10 11 ENROLLMENT

12 The district's fall enrollment in 2015 surpassed projections for FY 2015-16 by
13 approximately 330 students, or 0.7 percent. A slight decline of about 60
14 students, or 0.13 percent is expected in FY 2016-17 for state funding purposes.
15 While enrollment is expected to be down, it is still above the amount in the FY
16 2015-16 budget. Looking forward, the district is anticipating flat to slightly
17 declining enrollment over the next several years¹.

18 19 DIRECT CLASSROOM INSTRUCTION AND PUPIL TEACHER RATIO

20 Over the last four years, the district has been able to increase direct classroom
21 instruction while reducing support positions districtwide to better align the
22 district with benchmark staffing.

23
24 As more support services are cut, the district has heard feedback from
25 principals, teachers and others who feel that support services are stretched thin.
26 The district will continue its efforts in strengthening our services and meeting
27 strategic goals of being in the top quartile of key performance indicators,
28 recognizing that with additional reductions to support services, there may be an
29 adjustment to the levels of service that employees, parents and students are
30 accustomed to receiving.

31
32 The adjustment of the Pupil Teacher Ratio (PTR) by one student equates to
33 about 80 Full Time Equivalent (FTE) positions districtwide. This adjustment will
34 impact all schools including elementary, middle, high and alternative schools.
35 While the PTR adjustment of one is based on the idea of one additional student
36 per classroom, this is not actually possible. The new PTR targets for specific
37 grade levels will serve as a guide, but the reality is there will be fewer teachers
38 available to distribute to schools. Allocations will be made after consideration of
39 projected enrollments for next year and specific program needs. The Elementary
40 and Secondary division directors will work closely with principals to determine
41 how to utilize the teacher allocation to structure their schedules and meet the

¹ Exclusive of significant events such as reduction/expansion of military bases, gas pipeline construction, opening ANWR, etc.

1 needs of their student populations. With fewer classroom teachers at the
 2 elementary level, there will be a corresponding reduction in the number of
 3 specialists needed to serve those classrooms and provide contractually required
 4 planning time. This includes PE, Health, Art and Music. At the secondary level,
 5 there is the potential for reductions in specific programs or offerings.

6
 7 The district has added back an additional 13.3 teacher FTE as additional
 8 resources throughout the budget process have been identified to help mitigate
 9 the loss of resources. The net reduction for the PTR and enrollment adjustments
 10 is 66.7 FTE, exclusive of changes in charter schools and specialized alternative
 11 programs.

12 13 INSTRUCTIONAL SUPPORT-SPECIAL EDUCATION

14 The district has experienced an increase in the population of intensive needs
 15 special education students and growing service level requirements for non-
 16 intensive special needs students over the past few years. In order to maintain a
 17 consistent, safe ratio of students to staff, the district is proposing increasing the
 18 FTE available to address the growing need for services. In addition to FTE, the
 19 service level requirements have necessitated an increase in supplies and
 20 summer school support.

21
 22 The district has added approximately \$1.315 million to address emergent special
 23 education needs in the following areas:

- 24 • \$1.025 million – 15.5 FTE for teachers, teachers assistants and counselors
- 25 • \$0.192 million – summer school
- 26 • \$0.065 million – Compuclaim Medicaid billing software
- 27 • \$0.033 million – supplies, services and equipment

28 29 INSTRUCTIONAL SUPPORT - ENGLISH LANGUAGE LEARNERS

30 The district has experienced a rapid increase in the number of ELL students
 31 needing services, outpacing the proportionate number of staff available to serve
 32 them. The following FTE were added to address current needs at a total cost of
 33 \$0.363 million:

- 34 • 3.275 FTE Tutors
- 35 • 1.49 FTE Teachers
- 36 • 0.5 FTE Counselor
- 37 • 0.125 FTE Clerical

38 39 INSTRUCTIONAL SUPPORT - GIFTED EDUCATION

40 The district has proposed reducing one FTE within the Gifted IGNITE program.
 41 This will require some reallocation between schools to balance workloads but
 42 all schools and students will still be served by the program. There could be
 43 some delay in eligibility testing as there will be fewer individuals to handle an
 44 increasing number of referrals.

1 BUILDING LEADERSHIP AND ADMINISTRATION

2 The district is eliminating three assistant principal positions for FY 2016-17, one
3 at each level of elementary, middle and high schools.

4
5 Elementary:

6 There are currently nine elementary assistant principals serving 16 schools.
7 Fairview and Sand Lake each have a full-time assistant principal and the
8 remaining seven assistant principals each serve two schools equally. The
9 assistant principals support the programs, students, parents and staff within
10 these schools, and receive the mentoring and experience to prepare them to lead
11 schools as principals. For the 2015-16 school year, eight of our assistant
12 principals from the previous year became principals within the district. The
13 elimination of one assistant principal will impact two of the smaller schools
14 currently being served, but should still allow the district to develop the
15 educational leaders needed.

16
17 Middle School:

18 There are currently 12 middle school assistant principals serving the 10
19 comprehensive middle schools. Begich and Clark, each with more than 1,000
20 students, have two assistant principals. The others schools each have one. The
21 elimination of one assistant principal will impact Wendler and Central, our two
22 smallest middle schools. Following the elementary model, these schools will
23 share a single assistant principal equally. With this reduction, both of these
24 schools will still be under the average pupil-administrator ratio (PAR) for
25 secondary schools. Substantial work will need to be completed on prioritizing
26 daily duties to insure that essential activities are completed. The principals at
27 Central and Wendler will be required to take on additional responsibilities with
28 student discipline, activities and teacher evaluation.

29
30 High School:

31 There are currently 28 assistant principals serving the eight comprehensive high
32 schools. The number of assistant principals allocated to each school has largely
33 been a factor of student enrollment. The reduction of one assistant principal will
34 impact Chugiak High School, which will go from three assistant principals to
35 two. This reduction means Chugiak will have the same allocation as Eagle River
36 High School, and be only 12 students above the average PAR for secondary
37 schools. Re-prioritizing administrative daily duties will be required to ensure
38 that essential activities are completed. The principal and remaining two
39 assistant principals will be required to take on different and/or additional
40 responsibilities, including discipline, activities, and teacher evaluation. Eagle
41 River High School will be used as a model for transition.

42
43
44

1 DISTRICTWIDE ADMINISTRATION AND ANCILLARY SUPPORT SERVICES

2 Ancillary building support and districtwide central services have experienced
3 deep cuts FY 2012-13, eliminating more than 137 FTE across Custodial Services,
4 Maintenance, Finance/OMB, Purchasing/Warehouse, Communications, IT,
5 Curriculum/Instruction and Human Resources.

6
7 For FY 2016-17, the district will continue to streamline central support operations
8 and has proposed a net reduction of 4.49 FTE which includes the following
9 changes:

10
11 • 2 FTE reduction – Communications positions

12 The Communications Department is restructuring to address fiscal constraints
13 and to implement shared services with the Municipality of Anchorage. ASD
14 cable channel 14 programming was moved to municipal cable channel 9,
15 effective Feb. 1.

16
17 As part of the restructuring of duties and assignments, the department will
18 eliminate one FTE media production specialist position and one FTE
19 communications specialist position. As a result of eliminating the
20 communications specialist position, the department will continue to struggle to
21 provide strategic support to schools and departments and instead will focus
22 primarily on immediate or reactionary needs.

23
24 • 2 FTE reduction – Maintenance carpenter positions

25 The district is recommending the elimination of two FTE carpenter positions that
26 would save approximately \$200,000. There are currently 16 carpenter positions in
27 the department and this could potentially limit the number of discretionary
28 projects completed during the year as focus is shifted to ensuring compliance
29 issues are addressed first. Additionally, the maintenance and operations
30 department will manage its attrition and vacancy rates throughout the year to
31 realize an additional savings of \$150,000.

32
33 • 1 FTE reduction – Library Resources

34 The elimination of one bibliographic control clerk 2 will result in some reduced
35 services from Library Resources. The Curriculum Library (which provides
36 shared curriculum related tubs and videos) will likely be eliminated as the
37 circulation of many of these materials has dropped considerably over the past
38 few years. Arrangements for materials still used (primarily Health and PE) will
39 need to be shifted to those respective departments. Impacts to students and
40 schools will include slower response time in processing new materials to the
41 library catalog and a reduction to improvements to the library system (LS2),
42 which could affect the ability of students and staff to find things using the library
43 catalog.

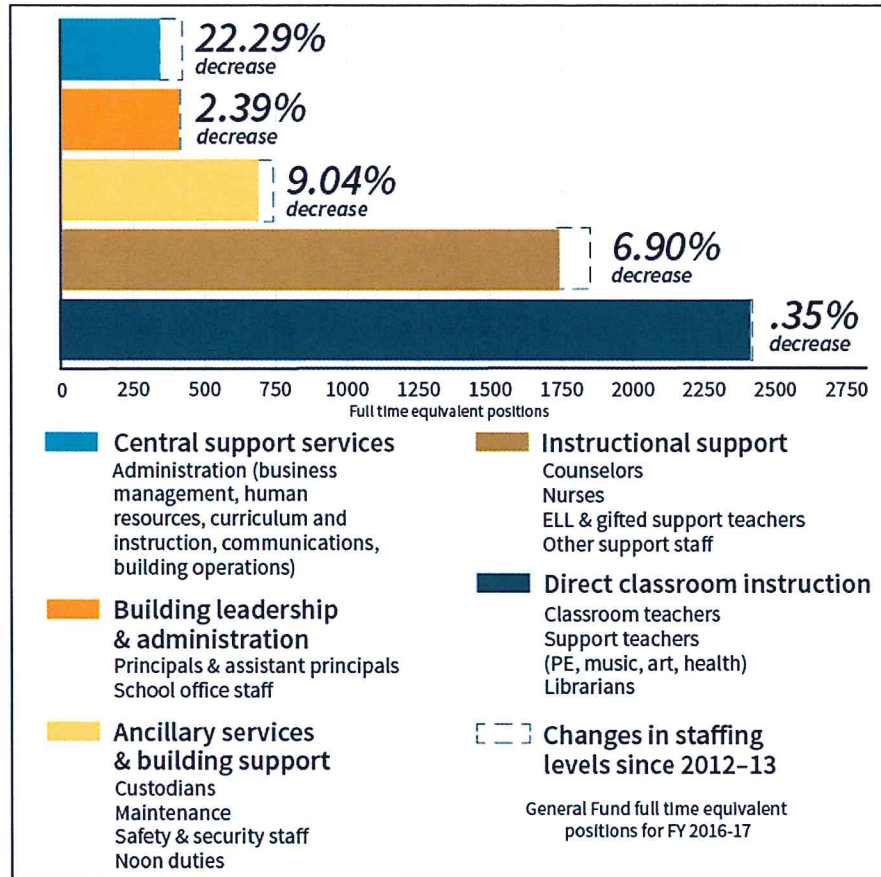
- 1 • 0.49 FTE reduction – Early Childhood Outreach
2 The administration is eliminating the part-time early childhood outreach position
3 which was added to help facilitate growth of preschool programs and assist in
4 developing partnerships with community organizations to provide pre-k
5 services. Since the funding for pre-k has been reduced, both through the
6 reduction of funds outside the BSA the district had set aside for pilot projects in
7 FY 2015-16 and the governor’s proposed elimination of preschool grants from the
8 state, the position is no longer needed.
9
- 10 • 1 FTE increase – Information Technology – paid for by reducing overall
11 software/bandwidth costs and through a voluntary restructuring of
12 employee work calendars
13
- 14 • 1 FTE increase – Director of Safety and Security – paid for through attrition
15 savings on unfilled maintenance positions
16
- 17 Other changes from the FY 2015-16 budget for other than personnel services
18 include:
19
- 20 • \$0.50 million in additional maintenance supplies to support the district’s
21 efforts in maintaining its facilities and slow the growth of the backlog of
22 maintenance projects.
23
- 24 • Reduction in funds available for travel, management reviews/audits,
25 addenda and extra help, partially offset by increases in testing materials and
26 special education due process costs.
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1 SUMMARY OF STAFFING LEVEL CHANGES BY FUNCTION

2 The district's proposed budget decreases staffing levels from the prior year by
 3 39.76 FTE or 0.7 percent. Approximately 280 FTE, or about 5 percent of General
 4 Fund staff have been eliminated since FY 2012-13.

5
 6
 7

The chart below shows the change in FTE by functional area since FY 2012-13:



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 10
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 12

PROPERTY TAXES

	Approved Budget FY 2015-2016	Proposed Budget FY 2016-2017	Increase/ (Decrease)	Percent Change
Total (FY)	239,410,965	246,003,265	6,592,300	2.75%
Estimated Assessed Valuation (CY)	35,029,181,874	35,702,359,247	673,177,373	1.92%
Estimated Mill Rate (CY)	6.84	6.80	(0.04)	-0.58%

	Actual FY 2015-2016 Sept. 30, 2015	Projected FY 2015-2016 Sept. 30, 2015	Increase/ (Decrease)	Percent Change
Student Enrollment	48,447	48,387	(60)	-0.12%

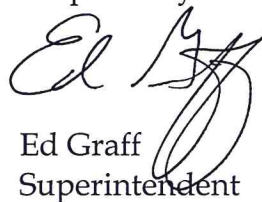
13

1 The FY 2016-17 Proposed Financial Plan and Budget continues the Anchorage
2 School Board's commitment to improving the education of all students.

3
4 **The Anchorage School District requests the full support of the Anchorage**
5 **Assembly for this budget and in the ongoing efforts to continue a community**
6 **dialogue that focuses on building on the momentum ASD has started to**
7 **achieve.**

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Respectfully submitted,



Ed Graff
Superintendent

20 EG/MF/AR

21
22 Attachments include:

23
24 February 18, 2016 Preliminary Budget Memo (Revised)
25 Comb Bound / PDF Proposed FY 2016-17 Budget under separate cover

ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

ASD MEMORANDUM #156 (2015-2016)

February 18, 2016

TO: SCHOOL BOARD

FROM: ED GRAFF, SUPERINTENDENT

SUBJECT: FY 2016-2017 PRELIMINARY FINANCIAL PLAN AND BUDGET –
REVISED (THIRD READING)

ASD Core Value: The district will be open, transparent and accountable to the public.

The preliminary financial plan and budget is provided to the school board for first reading on February 1, 2016, a second reading on February 16, 2016 and a board vote on the preliminary financial plan and budget scheduled for February 18, 2016.

Consistent with the upper limit budget set in the board's pro forma financial planning guidance and updated enrollment projections, the total Anchorage School District managed funds for FY 2016-17 is \$768.402 million, or about 0.7 percent below the prior year. Including the State of Alaska on-behalf payments, the total for all funds is \$814.402 million or about 0.4 percent lower than FY 2015-16.

Table 1. Individual Fund Budget Summary (in millions \$)

Individual Funds	Actual [1] FY 2013-14	Estimated [1] FY 2014-15	Approved Budget FY 2015-16	Preliminary FY 2016-17	FY 17 Prelim vs FY 16 Budget	
					\$	%
General Fund	\$ 541.301	\$ 547.368	\$ 569.093	\$ 560.271	\$ (8.822)	-1.6%
Transportation Fund	22.328	22.441	23.192	24.192	1.000	4.3%
Grants Fund	44.500	46.165	57.441	58.090	0.649	1.1%
Debt Service Fund	84.703	86.763	87.161	84.634	(2.527)	-2.9%
Capital Projects Fund	17.862	1.376	7.000	10.000	3.000	42.9%
Food Service Fund	20.455	22.850	22.261	23.315	1.054	4.7%
Student Activities Fund	7.643	7.726	7.189	7.900	0.711	9.9%
ASD Managed Total	738.792	734.689	773.337	768.402	(4.935)	-0.7%
SOA PERS/TRS On-behalf	120.288	721.619 [2]	47.347	46.000	(1.347)	-0.2%
Total All Funds	\$ 859.080	\$ 1,456.308	\$ 820.684	\$ 814.402	\$ (6.282)	-0.4%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] PERS and TRS on-behalf has been updated for FY 2014-15 due to SB 119 appropriations of \$3B into PERS/TRS

Summary of Changes by Fund

General Fund:

The changes in General Fund revenues are primarily driven by increases in the State of Alaska Base Student Allocation (BSA) of \$50 and the corresponding local property tax contribution which are offset by the reduction of the use of \$18 million in fund balance authorized by the board to stabilize the FY 2015-16 budget. The decrease over the current year's budget is \$8.822 million or about 1.6 percent.

Pupil Transportation:

There is no change anticipated in pupil transportation revenue from the State of Alaska as HB 120 (2013), which provided for annual increases to transportation funding based on Anchorage CPI, sunsets. Funds are generated through the state's pupil transportation funding program and are paid out based on each district's Average Daily Membership (ADM).

Due to minimum wages increases and the statutory requirement that drivers are to be paid at least double the minimum, the Transportation department will have to make significant changes to address the nearly 9 percent budget gap created by rapidly rising costs and flat revenue. In addition to the reductions proposed later in this memo, the administration is requesting that up to \$1 million be appropriated from the General Fund fund balance to help offset the \$2 million gap.

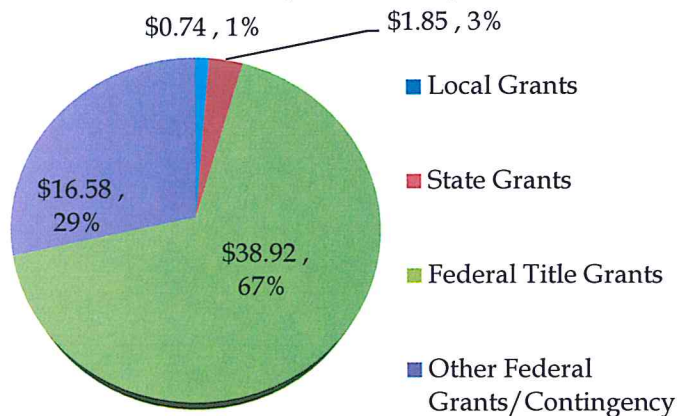
Local/State/Federal Grants:

The district is anticipating an increase in the amount of grants it will receive in FY 2016-17. Federal Title grants constitute approximately 67 percent of the Grants Fund with other federal grants and contingency for awards that have not yet been received providing another 29 percent. State and local grants make up the remaining 4 percent of expected grants.

State grants have been reduced by approximately \$500,000 due to the elimination of pre-kindergarten grants and the reduction of early literacy and STEM grants within the governor's proposal.

Figure 1 below shows the amounts and percentages of local, state and federal awards that are expected for FY 2016-17.

Figure 1. Local/State/ Federal Grant Awards (in millions)



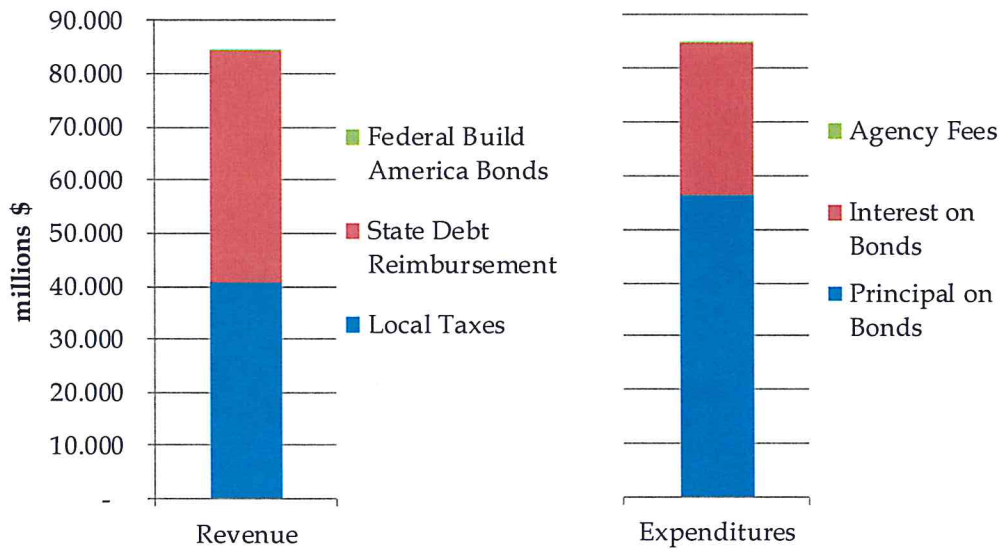
Debt Service Fund

The Debt Service Fund is used to pay expenses associated with voter-approved bonding for the purpose of major capital outlay relating to acquisition, construction and renovation of capital facilities. Annual debt service payments used to pay long-term bonded debt principal, interest and related costs are expected to be \$84.634 million, about \$2.57 million less than the current year. The district’s total gross bonded debt as of June 30, 2015 is \$601.395 million, down from \$774.721 million a decade ago.

Funding for repayment of principal, interest and other expenses comes primarily from the state capital debt reimbursement program and local property taxes. The calendar year tax assessment for the repayment of bonds is estimated at 1.11 mills for 2016. [See page 2, ASD 2016-17 Preliminary Budget]

The following graph shows the revenue sources by agency and the expenditures by type for the Debt Service Fund.

Figure 2. Debt Service Fund



The proportionate share of the cost to repay bonded debt is expected to increase over the next five years as the state has placed a moratorium on the reimbursement program for any new debt approved by voters January 1, 2015 and after.

Capital Projects Fund

The Capital Projects Fund is used to account for state legislative capital grants and has varied widely from year to year. The district is budgeting for a \$3 million increase over the current year, consistent with the board’s pro forma guidance. There were no legislative grants issued during the 2015 session and the total of \$10 million is included to preserve upper limit spending authority within the fund if any grants are received.

Food Service Fund

The Food Service Fund is slated to increase by \$1.054 million, or about 4.7 percent. A decrease in the number of meal sales is expected to be offset by an increase in federal meal reimbursements as well as an increase in the USDA commodities contribution and a slight increase in sales prices.

The migration of revenue from paid meals to federal reimbursement can be attributed to the Community Eligibility Provision program (CEP) which provides free breakfast and lunch to the entire student population of qualifying schools. The CEP program was introduced to 10 new schools in FY 2014-15

bringing the total number of school receiving service up to 30 schools districtwide.

Appendix 5 shows revenue by source and expenditures by organization for the Food Service Fund. More detailed information can be found in the preliminary budget for FY 2016-17.

Student Activities Fund

The Student Activities Fund is used to account for revenues and expenditures generated from student body organizations. For FY 2016-17, an increase in collections and disbursements of \$0.711 million is expected, consistent with historical trends.

General Fund Revenue

Enrollment

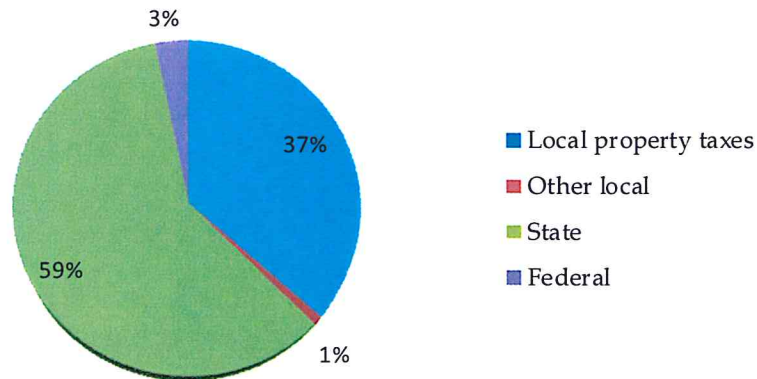
The revenue received by the district is primarily driven by student enrollment. Enrollment flows through the State Foundation Formula in the form of Average Daily Membership (ADM), with adjustments, which sets the amount of the state contribution to education and creates a maximum municipal contribution. Enrollment of students living on JBER is the primary source of Federal Impact Aid as well.

The ADM count for FY 2015-16 was about 330 more than what was projected in the FY 2015-16 adopted budget and the district is projecting a decrease in ADM of about 60 students from the current count based on new demographic information which tracks PFD applications and in and out migration of students as well as trends over the past five years (Anchorage birth rates). This is consistent with projections used for long-range capital planning purposes.

The district's General Fund revenue primarily comes from the state funding formula with local property taxes making up the majority of the remainder. Other local funding consists of interest earnings, user fees and other miscellaneous revenue. Federal Impact Aid, Medicaid and JROTC reimbursement make up the federal revenue.

Figure 3 below shows the percentages of each revenue source:

Figure 3. Revenues by Type



Local Revenue

Local Property Taxes

The district has included in the preliminary budget the assumption that the municipality will continue to contribute local property taxes up to the maximum allowed under the state funding formula. The Anchorage Assembly has shown a strong willingness to help fund education by both increasing funding to the allowable limit and by no longer charging the district for the cost of School Resource Officers and property tax collection.

The municipal taxable property value, on which the *required* local contribution is based, rose approximately 3.1 percent in 2015 to \$39.056 billion (used in the FY 2016-17 foundation formula). This increases the required local contribution by \$3.122 million while reducing state funding on a dollar-for-dollar basis. The required local contribution is \$103.498 million while the additional local contribution is capped at \$101.786 million. The district has included a total of \$205.284 million in local tax appropriations from the MOA in its FY 2016-17 budget.

E-Rate

E-Rate is expected to decline by \$0.145 million from the FY 2015-16 budget. The reduction stems from a change in the Federal Communications Commission's Universal Service Program that steps down the reimbursement for voice services and eliminates other services. The loss of reimbursement for telephone services is

partially offset by an increase in the cost and subsequent reimbursement of internet connectivity and bandwidth.

Other Local Revenue

Facilities rentals, user fees and interest earnings are expected to remain around the same level as the prior fiscal year. Other local revenues which consist of KCC sales, p-card rebate, training fees, recycling and other miscellaneous revenue is relatively flat with anticipated reductions of \$0.007 million from the current fiscal year.

State Funding

Foundation Formula Funding

The Base Student Allocation (BSA) within the State of Alaska Foundation Funding Formula is scheduled to receive a \$50 increase to \$5,930 per student and is consistent with the governor's budget proposal. The increase to the BSA along with an increase in projected enrollment from what was included in the FY 2015-16 budget, generates a total basic need increase of approximately \$6.77 million (\$3.72M for BSA and \$3.05M for enrollment). The increase in the required local contribution offsets these gains by \$3.122 million and the district is expecting a decrease in the deduction for Federal Impact Aid of \$0.533 million. Total state aid is expected to have a net increase of \$4.189 million in FY 2016-17.

Operating Grants outside the BSA

The administration is not currently expecting any operating grants outside of the BSA for FY 2016-17.

Federal Funding

The district is expecting Federal Impact Aid to generate \$16.589 million based on the initial verified counts compiled and submitted in the application for FY 2016-17 funding.

Funding for the JROTC instructor cost sharing reimbursement is expected to increase over the prior year's budget by \$0.145 million. The increase is largely due to anticipated reduction in the program in FY 2015-16 not being realized and is reflective of the current staffing levels and agreements with the respective branches of the military. Medicaid reimbursements are expected to remain consistent with prior years.

Table 3 below shows a comparative analysis of the FY 2015-16 adopted and FY 2016-17 preliminary General Fund revenue budgets as well as two prior years of

actual data. The actual data excludes PERS and TRS on-behalf payments for comparability purposes.

General Fund Budgeted Revenue

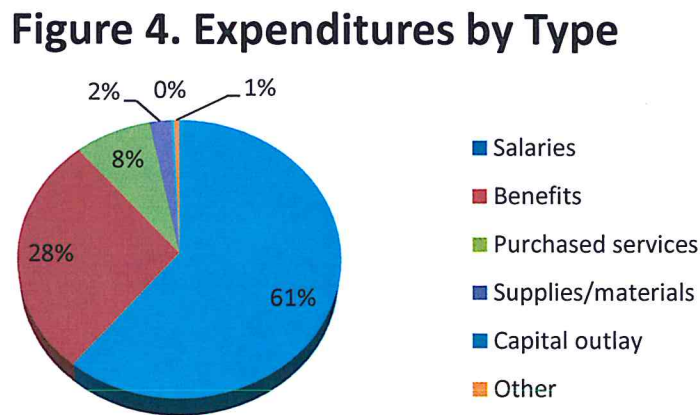
Table 2. Preliminary General Fund Budget (in millions \$)

Line #	Individual Funds	Actual	Actual	Revised	Prelim	FY 17 Prelim vs FY	
		FY 2014-15	FY 2014-15	Budget FY 2015-16	FY 2016-17	16 Budget \$	%
Local Revenue							
1	Property taxes	\$ 192.466	\$ 200.213	\$ 200.603	\$ 205.284	\$ 4.681	2.3%
2	Fund balance	7.000	1.621	18.000	-	(18.000)	-100.0%
3	E-rate	2.040	1.924	1.500	1.355	(0.145)	-9.7%
4	Interest earnings	1.664	0.443	1.000	1.000	-	0.0%
5	Facility rentals	0.827	0.677	0.725	0.725	-	0.0%
6	User fees	1.470	1.530	1.404	1.404	-	0.0%
7	Other local	0.474	0.655	0.397	0.390	(0.007)	-1.8%
8	Total local revenue	205.941	207.063	223.629	210.158	(13.471)	-6.0%
State revenue							
9	Foundation funding	317.473	326.610	326.487	330.668	4.181	1.3%
10	Operating grants outside BSA	7.473	12.661	-	-	-	0.0%
11	Quality School Grant	1.188	1.187	1.183	1.191	0.008	0.7%
13	State tuition reimbursement	0.408	0.408	0.405	0.405	-	0.0%
14	Total state revenue	326.542	340.866	328.075	332.264	4.189	1.3%
Federal revenue							
14	Federal Impact Aid	18.142	21.484	16.274	16.589	0.315	1.9%
15	JROTC instructor reimbursement	0.763	0.848	0.615	0.760	0.145	23.6%
16	Medicaid reimbursement	0.689	0.489	0.500	0.500	-	0.0%
17	Total federal revenue	19.594	22.821	17.389	17.849	0.460	2.6%
18	General Fund Budgeted Revenue	\$ 552.077	\$ 570.750	\$ 569.093	\$ 560.271	\$ (8.822)	-1.6%

*excludes PERS and TRS on-behalf payments for comparability purposes

General Fund Expenditures

The General Fund is the primary operating fund of the district and is comprised mostly of employee salaries and benefits. Figure 4 below shows the expenditure percentages by type:



Staffing Levels

Early on in the budget development process, the administration and board engaged the community through four interactive public forums that allowed participants to vote on the importance of a range of educational topics and what is most important to them and what could be reduced or eliminated if required. Small group discussions were facilitated to brainstorm ideas for revenue generation as well as to identify what things should be maintained if possible and what could possibly be reduced. The district also engaged the public through an online platform called ThoughtExchange that allowed participants to share their thoughts and identify values and concerns they have with public education and consulted key stakeholders including parents, principals, teachers and other employee bargaining groups. More than 7,500 people participated in ThoughtExchange sharing 15,502 thoughts.

Based on in-person conversations and online input provided by stakeholders, administrative analysis and input from principals, parents, teachers and students, the majority indicated preserving high-quality instruction, maintaining or reducing class size and highly valued programs were the most important things to consider when creating the budget. The feedback listed administration, assistant principals, transportation and student nutrition as areas to consider first for any necessary reductions.

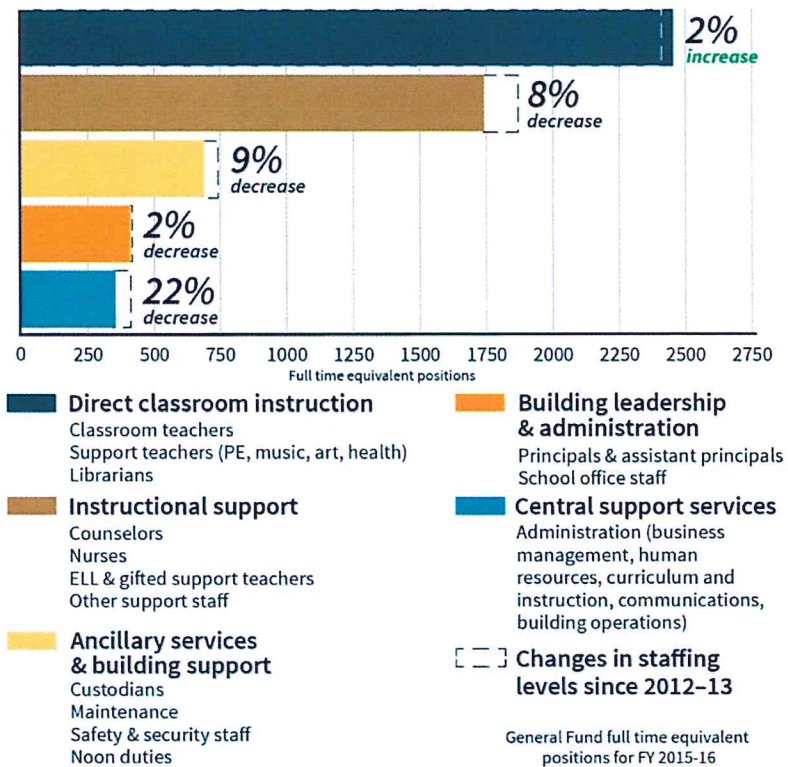
Appendix 1 shows total staffing by functional area for FY 2016-17 as compared to the prior two years and appendix 2 shows the changes by department from the FY 2015-16 Adopted Budget to the FY 2016-17 Preliminary Budget.

Direct Classroom Instruction

Pupil Teacher Ratio (PTR) Adjustment - (\$8.000) million

Over the last four years, the district has been able to increase direct classroom instruction while reducing support positions to better align the district with benchmark staffing. The district has increased the proportion of teaching staff who are involved in direct classroom instruction over the last four years while reducing support functions districtwide.

The chart below shows the change in FTE by functional area since FY 2012-13.



As more support services have been cut, the district has heard feedback from principals, teachers and others who feel that support services are stretched thin. The district will continue its efforts in strengthening our services and meeting strategic goals of being in the top quartile of key performance indicators, recognizing that with additional reductions to support services, there may be an adjustment to the levels of service that employees, parents and students are accustomed to receiving.

The adjustment of the PTR by one student equates to about 80 Full Time Equivalent (FTE) districtwide. This adjustment would impact all schools including elementary, middle, high and alternative schools. While the PTR adjustment of one is based on the idea of one additional student per classroom, this is not actually possible. The new PTR targets for specific grade levels will serve as a guide, but the reality is there will be fewer teachers available to distribute to schools. Allocations will be made after consideration of projected enrollments for next year and specific program needs. The Elementary and Secondary Executive Directors will work closely with principals to determine how to utilize the teacher allocation to structure their schedules and meet the needs of their student populations. With fewer classroom teachers at the elementary level, there will be a corresponding reduction in the number of

specialists needed to serve those classrooms and provide contractually required planning time. This includes PE, Health, Art, and Music. At the secondary level, there is the potential for reductions in specific programs or offerings.

The district has added back an additional 13.3 teacher FTE as additional resources throughout the budget process have been identified to help mitigate the loss of resources. The net reduction for the PTR and enrollment adjustments is 66.7 FTE, exclusive of changes in charter schools and specialized alternative programs.

Appendix 3 shows the PTR history of the district since FY 1994-95.

Instructional Support

Instructional support is predominately school based services provided on an as-needed basis to specific populations within the district. These services are provided through counselors, nurses, Special Education, Gifted, English Language Learners, Native Education, teacher assistants and library aides.

The following changes are being recommended for FY 2016-17:

Special Education and Related Services - \$1.315 million

The district has experienced an increase in the population of intensive needs students and growing service level requirements for non-intensive special needs students over the past few years. In order to maintain a consistent, safe ratio of students to staff, the district is proposing increasing the FTE available to address the growing need for services. In addition to FTE, the service level requirements have necessitated an increase in supplies and increased summer school support.

The district has added approximately \$1.315 million to address emergent special education needs in the following areas:

- \$1.025 million – 15.5 FTE for teachers, teachers assistants and counselors
- \$0.192 million – summer school
- \$0.065 million – Compuclaim Medicaid billing software
- \$0.033 million – supplies, services and equipment

English Language Learners (ELL) - \$0.363 million

The district has experienced a rapid increase in the number of ELL students needing services, outpacing the proportionate number of staff available to serve them. The following FTE have been added to address current needs at a total cost of \$0.363 million:

- 3.275 FTE Tutors
- 1.49 FTE Teachers

- 0.5 FTE Counselor
- 0.125 FTE Clerical

Gifted Education- (\$0.102 million)

There are currently 25.3 FTE in the IGNITE program. The reduction of 1.0 FTE will require some reallocation between schools to balance workloads. All schools and students will still be served by the IGNITE program, but there could be some delay in eligibility testing as there will be fewer individuals to handle an increasing number of referrals.

Title VII - Indian Education

General fund support for Indian Education remains unchanged for FY 2016-17.

Building Leadership and Administration

Assistant Principals - (\$0.450) million

Elementary:

There are currently nine elementary assistant principals serving 16 schools. Fairview and Sand Lake each have a full-time assistant principal and the remaining seven assistant principals each serve two schools equally. The assistant principals support the programs, students, parents and staff within these schools, and receive the mentoring and experience to prepare them to lead schools as principals. For the 2015-16 school year, eight of our assistant principals from the previous year became principals within the district. The elimination of one assistant principal will impact two of the smaller schools currently being served, but should still allow the district to develop the educational leaders needed.

Middle School:

There are currently 12 middle school assistant principals serving the 10 comprehensive middle schools. Begich and Clark, each with more than 1,000 students, have two assistant principals. The others schools each have one. The elimination of one assistant principal will impact Wendler and Central, our two smallest middle schools. Following the elementary model, these schools will share a single assistant principal equally. With this reduction, both of these schools will still be under the average pupil-administrator ratio (PAR) for secondary schools. Substantial work will need to be completed on prioritizing daily duties to insure that essential activities are completed. The principals at Central and Wendler will be required to take on additional responsibilities with student discipline, activities and teacher evaluation.

High School:

There are currently 28 assistant principals serving the eight comprehensive high schools. The number of assistant principals allocated to each school has largely been a factor of student enrollment. The reduction of one assistant principal will impact Chugiak High School, which will go from three assistant principals to two. This reduction means Chugiak will have the same allocation as Eagle River High School, and be only 12 students above the average PAR for secondary schools. Re-prioritizing administrative daily duties will be required to ensure that essential activities are completed. The principal and remaining two assistant principals will be required to take on different and/or additional responsibilities, including discipline, activities, and teacher evaluation. Eagle River High School will be used as a model for transition.

Ancillary Support and Central ServicesPersonnel Services

Ancillary building support and districtwide central services have experienced deep cuts since FY 2012-13, eliminating more than 124 FTE, about 22 percent, across Operations/ Maintenance, Finance/Office of Management and Budget, Purchasing/Warehouse, Communications, IT, Curriculum/Instruction and Human Resources.

For FY 2016-17, the district will continue to streamline central support operations and has proposed the following departmental changes:

Assistant Superintendent of Instructional Support - (\$0.210) million

Centralized Enrollment:

The district had set aside funds to pay for centralized enrollment in last year's budget in order to maintain the initiative. Various departments were able to utilize existing allocations to provide the necessary services which will allow for a reduction of approximately \$50,000. The department has reduced approximately \$18,000 in other non-personnel areas and has eliminated the following positions:

MSI Coordinator- (1) FTE:

Prior to using the Response to Instruction framework, ASD had a dedicated department that screened for and provided classroom instruction and strategies using Multi-Sensory Instruction (MSI) for students who were struggling with reading. ASD's current framework for instruction utilizes more refined multi-tiered systems of support (MTSS), which includes universal screening, progress monitoring and supports for students who not only struggle in reading and math, but can also benefit from enrichment. The Slingerland Assessment, while useful years ago, is not as sensitive for identifying learning deficits in the areas of

reading, writing and math as other diagnostic tools we now have available. The diagnostic component that was “MSI screening” will continue to be offered through contracted services and Saturday screenings. ASD has a number of classroom teachers trained in MSI and will continue to offer training through ASD Summer Academy as it takes into account that different students learn in different ways, but a specific coordinator is no longer necessary. The anticipated savings of this position elimination is \$110,000.

Early Childhood Outreach - (0.49) FTE:

The administration is eliminating the part-time early childhood outreach position which was added to help facilitate growth of preschool programs and assist in developing partnerships with community organizations to provide pre-k services. Since the funding for pre-k has been reduced, both through the reduction of funds outside the BSA the district had set aside for pilot projects in FY 2015-16 and the governor’s proposed elimination of preschool grants from the state, the position is no longer needed.

Library Resources - (\$0.087) million

The elimination of one Bibliographic Control Clerk 2 will result in some reduced services from Library Resources. The Curriculum Library (which provides shared curriculum related tubs and videos) will likely be eliminated as the circulation of many of these materials has dropped considerably over the past few years. Arrangements for materials still used (primarily Health and PE) will need to be shifted to those respective departments. Impacts to students and schools will include slower response time in processing new materials to the library catalog and a reduction to improvements to the library system (LS2), which could affect the ability of students and staff to find things using the library catalog.

Professional Learning - (\$0.041) million

The reduction of \$41,000, which constitutes 5 percent of the Professional Learning Department budget, will come from Added Duty Certificated, which is used for mentoring, new teacher support, leadership professional development, and professional development outside the school day. In reviewing the usage of funds in this category over the past couple of years, and taking into account what will be needed when the UGO grant ends, it has been determined that Professional Learning can still support new teachers as required by Section 463 in the AEA contract (Mentoring and Instructional Coach Programs) with this reduction of \$41,000.

Career Technical Education - (\$0.025) million

The reduction of \$25,000 from the Career Technology Education department will come from Added Duty. After looking at past budgets and taking into account

what will be needed for programming for next year, it was determined that through careful planning, even with this reduction the CTE program can move forward without reducing student opportunities for students.

Student Activities - (\$0.013) million

The reduction of \$13,000 from Student Activities is the result of net changes anticipated in travel, trail maintenance, and insurance costs for next year. There is no reduction in services or opportunities.

Assessment and Evaluation - \$0.074 million

Assessment and Evaluation's budget increase for 2016-17 is primarily due to the anticipated increase in the use of the Measures of Academic Progress (MAP) assessment in 2016-17. MAP has been a pilot assessment at two middle schools and one charter school during the 2015-16 school year. These schools no longer use AIMSweb. Moving beyond the pilot year, MAP will be implemented in all ASD middle schools. These schools will no longer use the AIMSweb assessment. The cost differential between the increased number of students utilizing MAP and correlating decrease in AIMSweb is \$87,000. This increase is offset by further reductions of \$13,000 in extra help, services and software renewal, largely related to the elimination of the Standards Based Assessment.

Human Resources - (\$0.073) million

Human Resources has reduced \$73,000 in costs associated with substitute teacher incentives, added duty and applicant testing for potential teachers.

Risk Management - (\$0.016) million

Software support and funding for special projects have been reduced for FY 2016-17. The reduction should not cause any disruption to the level of service in Risk Management and the related workers' compensation and general liability claims processing.

Information Technology - (\$0.008) million

The administration is recommending adding one net FTE to support district initiatives. The total cost of the FTE increase is approximately \$180,000 and consists of the following:

Reduction of one Tech Support I position:

By restructuring the help desk and guiding schools to select technology that needs less support, the reduction of one tech support position will not substantially change current service levels. Schools are selecting Chromebooks as replacements for traditional laptops and desktops and they can be fully managed centrally without the need for lengthy imaging or data transfer processes. By restructuring the help desk and investing in remote support technologies, the

help desk will continue to resolve more issues on first contact and remotely, easing the burden on tech support positions.

Addition of two Applications Staff:

The ability for technical staff to work with academic and business services staff has been greatly reduced as we have increased the number of applications in use across the district. Additional staff will provide more time to help discover, plan, and implement innovative solutions to district problems and needs. With these positions we plan to:

- Expand the use of real-time data tools (data dashboard etc.),
- Expand the development of custom applications to support district initiatives,
- Expand districtwide automation projects to help reduce workload as staff is reduced due to budget constraints,
- Expand the work on approved projects to ensure timely delivery, and
- Provide redundancy in our hardest to fill positions to ensure continuity and succession planning as staff retire or move to new positions.

The increase in FTE costs are offset by a combination of savings from lower overall software costs for FY 2016-17 and an increase in bandwidth, and voluntary calendar changes for employees reducing their contract 10 days, together totaling a reduction of \$188,000 from FY 2015-16. The net savings across the department is about \$8,000.

Purchasing/Warehouse - (\$0.075) million

The Purchasing Department has reduced funding for supplies and mailing by \$17,000. This may reduce the district's capacity for mass mailings if additional, unexpected volume is required for testing or other communication. Additionally, extra help budgets for the Purchasing and Warehouse functions have been reduced by \$39,000. This reduction may limit the department's ability to purchase additional staff time during peak purchasing times to address any backlogs and could result in reduction or elimination of capital project moves, intra-district mail service, surplus management and archive services. Some tasks such as inventory, asset tagging, freight distribution and truck transfers will receive lower priority and increased lag times in services. The department is also expected to save an additional \$9,000 in warehouse fuel cost.

Communications - (\$0.105) million

The Communications Department is restructuring to address fiscal constraints and to implement shared services with the Municipality of Anchorage. ASD cable channel 14 programming was moved to municipal cable channel 9, effective Feb. 1.

As part of the restructuring of duties and assignments, the department will eliminate one FTE media production specialist position and one FTE communications specialist position. As a result of eliminating the communications specialist position, the department will continue to struggle to provide strategic support to schools and departments and instead focus primarily on immediate or reactionary needs. Schools and departments will see the following projects fall further behind or be eliminated:

- Diversity initiatives
- Focused support to translating communication materials into multiple languages
- Production of additional print and electronic materials to support specific school needs
- Super Sweeper litter prevention program (joint effort with Anchorage Chamber of Commerce)
- Social media campaigns
- Focused customer service programs and training
- D2020/Framework for Success campaigns such as workplace safety
- DVD duplication (often needed for grant proposals)

Some savings from the position elimination will be retained for contracted services to record school board meetings and work on video projects as needed. The net savings to the department is approximately \$105,000.

Reinsurance and PCORI Fees (\$0.111) million

Costs for reinsurance and PCORI fees associated with the Affordable Care Act are being transferred to the Health Insurance Fund to be paid with funds reserved for administrative fees. The fees are levied for each covered life under the district's health plan.

Audits and Management Reviews - (\$0.034) million

The amount spent on audits and management reviews is expected to decrease in FY 2016-17 based on expected usage.

Districtwide Travel - (\$0.050) million

The district is reducing its travel budget by about 25% or \$50,000.

Legal Fees and Special Education Due Process - \$0.100 million

The district is anticipating a reduction in the cost of legal services and an increase in the cost associated with special education due process which is a combination of legal costs and implementation of judiciary outcomes.

Safety and Security - \$0.150 million

In FY 2015-16, the board approved the creation of a Director of Safety and Security position to oversee all aspects of ASD security and safety programs, related equipment acquisition and maintenance, training and inspections. Carrying this position into FY 2016-17 will add approximately \$150,000 to the district's budget.

Maintenance - \$0.150 million

The district is recommending the elimination of two FTE carpenter positions that would save approximately \$200,000. There are currently 16 carpenter positions in the department and this could potentially limit the number of discretionary projects completed during the year as focus is shifted to ensuring compliance issues are addressed first. Additionally, the maintenance and operations department will manage its attrition and vacancy rates throughout the year to realize an additional savings of \$150,000.

The administration also is recommending that an additional \$500,000 be included in the maintenance budget for supplies and materials. This increase will support the district's efforts in maintaining its facilities and get funding back in line with the historical needs.

Other ConsiderationsAttrition

The district continues to experience high turnover in some positions such as special education teaching assistants, noon duties and crossing guards and has difficulty filling many specialized positions including psychologists, speech-language pathologists and special education resource teachers. The district currently hires around two-thirds of its teaching staff from the Lower 48 and, as the economy has picked up there, applicant pools for all positions have decreased in size. Shrinking pools of applicants have led to slower growth in average teacher salaries and a decline in the average educational attainment levels of all teachers districtwide.

The district has added \$6.5 million into benefit attrition to capture the money that is expected to be unspent for those employees who waive medical insurance and \$0.2 million has been added to offset the supply funding that is left in various school and department accounts at the end of the year.

The administration will continue to monitor turnover and vacancies, being mindful of the upper limit spending authority set by the school board and municipality.

Utilities

The administration continues to monitor regulatory filings and assess the impacts that rate adjustments may have on the district. The district has been fortunate over the last few years in having relatively mild winters but remains cognizant that weather patterns could change requiring additional heating and electrical usage than what has recently become the norm.

Transportation Fund Expenditures

The district has made several adjustments in service levels provided for pupil transportation due to the anticipation of flat revenue and rapidly increasing expenditures due to the increase in minimum wage and the statutory requirement to pay bus drivers at least two times the minimum. The changes have resulted in a \$2 million budget gap for FY 2016-17 which makes up about 9 percent of the transportation budget.

The administration is in the process of making a final determination of changes to transportation services of at least \$1 million which could include:

- service reductions,
- supplies and equipment replacement,
- schedule adjustments, and
- revenue generation

The administration is requesting a fund balance transfer from the General Fund to make up the additional funds necessary to keep a reasonable level of consistency within transportation services.

Unfunded Needs

Appendix 4 identifies items the district was not able to include as a matter of prioritization in the FY 2016-17 budget.

EG/MF/MG/TR/AR

Prepared by: Andy Ratliff, Executive Director, OMB

Approved by: Mark Foster, Chief Financial Officer
Mike Graham, Chief Academic Officer
Tom Roth, Chief Operating Officer

2016 Revised Operating Budgets and Taxes

Appendix 1. General Fund Staffing

	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY17 Prelim
Classroom Instruction	2,420.09	2,434.43	2,423.70	2,463.78	2,411.61
Teachers					
Classroom (Pupil Teacher Ratio)	1,942.79	1,952.88	1,958.47	2,010.31	1,973.94
Other Direct Classroom Instruction	477.30	481.55	465.23	453.47	437.67
Instructional Support	1,742.23	1,617.27	1,603.21	1,605.08	1,622.05
Counseling Services					
Certificated	89.60	96.40	99.70	99.80	99.80
Paraprofessional	16.00	0.00	0.00	0.00	0.00
Nursing Services					
Certificated	75.89	76.29	76.00	77.29	77.80
Paraprofessional	18.88	18.70	18.70	18.70	18.70
Special Education (SPED) Services					
Special Ed Service Teachers	530.84	526.84	526.40	526.15	528.40
SPED Voc Ed Teachers	14.00	14.00	6.00	6.00	6.00
Psychologists	43.70	44.20	43.70	43.70	43.70
Counselors	13.00	4.00	4.00	4.00	4.00
Directors	6.00	6.00	6.00	6.00	6.00
Paraprofessional	547.78	494.08	497.21	497.71	508.46
English Language Learners (ELL)					
Certificated	61.50	53.30	45.80	51.30	53.29
Classified	120.63	112.00	110.97	102.60	106.00
Gifted (Ignite, pull-outs)					
Certificated	57.00	35.25	31.30	31.81	30.81
Classified	3.31	3.31	3.31	4.06	4.06
Native Education	11.06	11.06	11.06	11.06	11.06
Education Tech Support	0.00	0.00	0.00	1.00	1.00
Kindergarten Teaching Assistants	79.63	80.50	81.75	78.75	78.75
Teacher Assistants	24.19	22.84	23.12	24.07	22.64
Library/Media Aides	24.50	14.00	13.99	14.68	14.68
Other Support Staff	4.72	4.50	4.20	6.40	6.90
Leadership/Supervision/Support	411.30	413.69	402.62	402.45	401.45
Principals	146.50	96.00	95.00	95.00	96.00
Assistant Principals	2.80	55.80	54.00	54.00	51.00
Secretaries, Admin Asst & Support Staff	262.00	261.89	253.62	253.45	254.45
Ancillary Support Services	138.90	136.19	137.94	137.11	137.04
Safety/Security	65.50	61.00	61.00	61.00	61.00
A/V Bldg Support	0.00	2.00	3.00	3.00	3.00
Noon Duty	73.40	73.19	73.94	73.11	73.04
Building Services	551.30	505.80	494.80	491.80	490.80
Custodial Services	377.30	340.80	340.80	341.80	342.80
Building Maintenance	174.00	165.00	154.00	150.00	148.00
System-Wide Services	353.90	306.70	286.24	277.49	275.00
Instructional Support (CAO)	108.35	78.95	62.94	53.99	51.50
Operational Support (COO)	34.60	27.80	27.30	28.50	29.50
Admin Support (HR, CFO/IT)	200.95	189.95	185.00	184.00	183.00
Central Leadership (Superintendent & Board)	10.00	10.00	11.00	11.00	11.00
TOTAL	5,617.72	5,414.08	5,348.51	5,377.71	5,337.95

Appendix 2. Departmental Changes

Line #		\$ millions	
		Total	FTE
1	Central Services		
2	Assistant Superintendent of Instructional Support Services	(0.210)	(1.49)
3	Library Services	(0.087)	(1.00)
4	Communications	(0.105)	(2.00)
5	Purchasing/Warehouse	(0.075)	
6	Human Resources	(0.073)	
7	Professional Learning	(0.041)	
8	Career & Technical Education	(0.025)	
9	Risk Management	(0.016)	
10	Student Activities	(0.013)	
11	Information Technology	(0.008)	1.00
12	Safety and Security	0.150	1.00
13	Assessment & Evaluation	0.074	
14	Building Administration		
15	Assistant principals	(0.450)	(3.00)
16	Ancillary Support Services		
17	Maintenance positions	(0.350)	(2.00)
18	Maintenance materials	0.500	
19	Instructional Support		
20	Special Education personnel	1.025	15.50
21	Special Education non-personnel	0.290	
22	English Language Learners	0.363	5.39
23	Gifted Education	(0.102)	(1.00)
24	Direct Classroom Instruction		
25	PTR Adjustment	(8.000)	(80.00)
26	Enrollment increase and rounding adjustments	1.330	13.30
27	Other Adjustments		
28	Districtwide audits and management reviews	(0.034)	
29	Districtwide travel	(0.050)	
30	Districtwide legal services	0.100	

Appendix 3. Pupil-Teacher Ratio (PTR) History

	K	1	2	3	4	5	6	7	8	9	10	11	12
FY 1994-95	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY 1995-96	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY 1996-97	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY 1997-98	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY 1998-99	20.50	21.00	24.00	24.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY 1999-00	20.50	21.00	24.00	24.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY 2000-01	20.50	21.00	25.00	25.00	28.00	28.00	28.00	26.25	26.25	27.91	27.91	27.91	27.91
FY 2001-02	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2002-03	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2003-04	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2004-05	20.50	20.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2005-06	20.75	21.25	24.25	24.25	27.25	27.25	27.25	25.79	25.79	27.33	27.33	27.33	27.33
FY 2006-07	20.75	21.25	24.25	24.25	27.25	27.25	27.25	25.79	25.79	27.33	27.33	27.33	27.33
FY 2007-08	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2008-09	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2009-10	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY 2010-11	20.50	21.00	24.00	24.00	27.25	27.25	27.25	26.25	26.25	27.91	27.91	27.91	27.91
FY 2011-12	20.50	21.00	24.00	24.00	27.25	27.25	27.25	26.25	26.25	27.91	27.91	27.91	27.91
FY 2012-13	20.50	21.00	24.25	24.75	25.25	25.25	26.25	27.25	27.25	29.41	29.41	29.41	29.41
FY 2013-14	20.00	21.00	24.00	24.00	25.00	25.00	26.00	27.25	27.25	29.41	29.41	29.41	29.41
FY 2014-15	20.00	21.00	24.00	24.00	25.00	25.00	26.00	27.25	27.25	29.41	29.41	29.41	29.41
FY 2015-16	20.00	21.00	24.00	24.00	25.00	25.00	26.00	27.25	27.25	29.50	29.50	29.50	29.50
FY 2016-17 Prelim	21.00	22.00	25.00	25.00	26.00	26.00	27.00	28.25	28.25	30.50	30.50	30.50	30.50

Appendix 4

Unfunded supplies and equipment

	Estimated Cost
Curriculum and Instruction	
1 K-8 Language Arts curriculum adoption (2004)	6,000,000
2 Summer school	2,000,000
3 Transmath	200,000
4 Chinese immersion materials	20,000
Subtotal Curriculum and Instruction	<u>8,220,000</u>
Information Technology equipment and devices	
1 Teacher devices	4,945,000
2a Current student devices	15,229,000
2b Chromebook standardization	(10,000,000)
3 Servers and storage	368,000
4 Classroom technology	963,000
Subtotal Information Technology	<u>11,505,000</u>
Support services	
1 Districtwide facility condition assessment	700,000
2 Student Nutrition delivery trucks (x2)	300,000
3 NoteBook tablets (x125)	112,500
4 Student Transportation wheel lifts (x4)	75,000
5 Emergency management contract	50,000
6 Other Operations/Maintenance equipment less than \$10,000	49,200
7 AED supplies	40,000
8 Autoscrubber (x10)	35,000
9 Carpet extractor (x10)	35,000
10 Wet/dry vacuum (x30)	27,000
11 Genie lift - large	25,000
12 Buffers (x20)	18,000
13 Genie lift- small	12,000
14 Districtwide ADA assessment	no cost estimate
15 Districtwide keyless entry system	no cost estimate
Subtotal support services items	<u>1,478,700</u>
Total unfunded items	<u><u>\$ 21,203,700</u></u>

Appendix 5 - Food Service Fund

Anchorage School District
Fiscal Year 2016-2017

STUDENT NUTRITION DEPARTMENTS
FOOD SERVICE FUND

REVENUES BY SOURCE

	2014-2015	2015-2016	2016-2017	FY 17 Prelim vs FY 16	
	Actuals	Revised	Preliminary	Budget	%
	\$	\$	\$	\$	%
Local Sources					
Sales	\$ 2,274,551	\$ 2,186,567	\$ 2,398,077	\$ 211,510	9.7%
Total Local	2,274,551	2,186,567	2,398,077	211,510	
State Sources					
Supplemental State Funding, PERS/TERS	2,845,232	-	-	-	0.0%
Nutritional Alaska Foods Grant	517,975	640,000	263,558	(376,442)	-58.8%
Total State	3,363,207	640,000	263,558	(376,442)	-58.8%
Federal Sources					
Reimbursements for Meals	17,727,594	18,338,313	19,073,857	735,544	4.0%
Fresh Fruit and Vegetable Grant	615,288	679,150	679,150	-	0.0%
USDA Commodities	816,909	416,770	900,000	483,230	115.9%
Total Federal	19,159,791	19,434,233	20,653,007	1,218,774	6.3%
Total Revenue	\$ 24,797,549	\$ 22,260,800	\$ 23,314,642	\$ 1,053,842	4.7%
EXPENDITURES BY ORGANIZATION					
Food Service Administration (6639)	\$ 2,204,096	\$ 2,178,181	\$ 2,231,779	\$ 53,598	2.5%
Food Service Center (6640)	5,359,787	3,543,326	4,141,688	598,362	16.9%
Elementary Kitchens (6641)	7,024,180	7,457,043	7,335,353	(121,690)	-1.6%
Middle School Kitchens (6642)	3,852,057	3,112,664	3,303,878	191,214	6.1%
High School Kitchens (6643)	4,335,651	3,510,250	3,810,196	299,946	8.5%
Food Service Delivery (6644)	2,303,633	1,819,336	1,871,748	52,412	2.9%
Student Nutrition Grants (6650)	615,288	640,000	620,000	(20,000)	-3.1%
TOTAL	\$ 25,694,692	\$ 22,260,800	\$ 23,314,642	\$ 1,053,842	4.7%

The Food Service Fund is to account for the operations of the school district's Student Nutrition Program. Financing is provided by user fees and proceeds received under the National School Lunch and Breakfast Programs and state and federal grants.