

APPENDICES

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**APPENDIX A
DIRECT COST BY EXPENDITURE TYPE**

Department	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Total Direct Cost
Assembly	\$ 1,704,020	\$ 14,000	\$ 784,940	\$ -	\$ -	\$ 2,502,960
Chief Fiscal Officer	200,790	3,000	461,570	-	-	\$ 665,360
Development Services	7,229,690	52,950	404,300	-	30,120	\$ 7,717,060
Economic & Community Development	8,267,660	188,490	11,124,150	893,750	325,180	\$ 20,799,230
Employee Relations	1,620,760	36,150	2,263,470	-	-	\$ 3,920,380
Office of Equal Opportunity *	260,220	650	7,380	-	-	\$ 268,250
Equal Rights Commission	474,970	1,850	27,690	-	6,200	\$ 510,710
Finance	9,380,890	68,780	1,136,750	-	22,210	\$ 10,608,630
Fire	38,538,490	2,160,360	8,140,770	3,342,960	683,700	\$ 52,866,280
Health & Human Svcs	5,511,480	250,560	6,073,000	1,877,510	24,410	\$ 13,736,960
Information Technology	5,792,300	147,740	6,395,510	-	-	\$ 12,335,550
Internal Audit	397,500	1,100	4,890	-	-	\$ 403,490
Maintenance & Operations	16,369,480	4,653,390	22,289,910	32,577,040	89,970	\$ 75,979,790
Management & Budget	884,660	5,510	168,490	-	2,700	\$ 1,061,360
Mayor	1,018,940	10,200	201,760	-	5,000	\$ 1,235,900
Municipal Attorney	4,180,310	29,650	469,420	-	-	\$ 4,679,380
Municipal Manager	1,260,270	13,600	8,581,880	800,990	-	\$ 10,656,740
Parks & Recreation, Anchorage **	5,626,180	317,220	1,892,750	2,338,210	137,220	\$ 10,311,580
Planning	4,224,580	54,570	670,710	-	9,150	\$ 4,959,010
Police	47,093,410	913,190	10,331,520	316,690	823,350	\$ 59,478,160
Project Mgmt & Engineering	5,127,790	75,200	793,590	-	-	\$ 5,996,580
Public Transportation	10,502,080	1,987,460	2,760,980	240,860	-	\$ 15,491,380
Purchasing	1,203,070	10,400	121,560	-	-	\$ 1,335,030
Real Estate	764,370	5,650	6,146,250	-	9,400	\$ 6,925,670
Traffic	5,021,360	268,640	43,870	-	28,170	\$ 5,362,040
TOTAL GENERAL GOVERNMENT	\$182,655,270	\$11,270,310	\$91,297,110	\$42,388,010	\$2,196,780	\$329,807,480
Retirement	\$ 335,810	\$ 5,000	\$ 630,040	\$ -	\$ 10,000	\$ 980,850

* In 2004 the Office of Equal Opportunity was part of the Mayor's Office.

** In 2004 Anchorage and Girdwood Parks & Recreation were a division of the Economic & Community Development Department

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APPENDIX B Overhead Charges by Fund

Fund #	Description	2005 Approved Budget
101	Areawide	\$ 3,704,800
104	Chugiak Fire SA	9,290
105	Glen Alps SA	1,290
106	Girdwood Valley SA	10,730
111	Birch Tree/Elmore LRSA	1,030
112	Section 6/Campbell Airstrip LRSA	660
113	Valli Vue Estates LRSA	580
114	Skyranch Estates LRSA	580
115	Upper Grover LRSA	580
116	Raven Woods/Bubbling Brook LRSA	500
117	Mountain Park Estates LRSA	580
118	Mountain Park/Robin Hill LRSA	740
119	ER/Chugiak/Birchwood RRSA	14,560
123	Lakehill LRSA	580
124	Totem LRSA	580
129	Eagle River Street Lighting SA	18,400
131	Anchorage Fire SA	385,690
141	Anchorage Roads & Drainage SA	356,880
142	Talus West LRSA	500
143	Upper O'Malley LRSA	950
144	Bear Valley LRSA	660
145	Rabbit Creek View/Heights LRSA	660
146	Villages Scenic Parkway LRSA	580
147	Sequoia Estates LRSA	500
148	Rockhill LRSA	580
149	South Goldenview Area LRSA	1,240
151	Anchorage Metro Police SA	919,270
161	Anchorage Parks & Rec SA	481,840
162	ER/Chugiak Park & Rec SA	65,150
181	Anchorage Building Safety SA	155,880
191	Public Finance and Investment	5,130
213	Police/Fire Retirees Medical Admin	2,440
221	Heritage Land Bank Fund	61,150
601	Equipment Maintenance	205,360
607	Management Info Systems	214,820
715	Police & Fire Retirement Trust	27,010
5xx	Various Utilities Funds	695,810
Totals		\$ 7,347,580

The units considered Overhead are:
Internal Audit
Equal Opportunity
Law Admin
Muni Mgr Admin
Emergency Mgmt
Central Accounting
Payroll Section
Accounts Payable
Tax Billing
Remittance Processing
Peoplesoft
Management & Budget
Personnel Admin
Class & Emp Svcs
Purchasing
Economic & Community Development Admin

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APPENDIX C-1

FUNCTION COST BY FUND - COMPARISON CURRENT TO BUDGET YEAR

Fund	Title	2004 Revised Budget	2005 Approved Budget
101	Areawide General Fund	\$ 89,247,040	\$ 100,321,680
102	City Service Area	95,250	93,310
104	Chugiak Fire Service Area	700,690	762,300
105	Glen Alps Service Area	203,820	219,200
106	Girdwood Valley Service Area	1,019,160	930,970
108	SA35 Former Borough Roads/Drainage	410	0
111	Birchtree/Elmore LRSA	177,510	191,910
112	Section 6/Campbell Airstrip LRSA	98,830	110,270
113	Valli Vue Estates LRSA	92,430	101,950
114	Skyranch Estates LRSA	26,640	29,210
115	Upper Grover LRSA	9,770	10,390
116	Raven Woods/Bubbling Brook LRSA	14,510	15,340
117	Mt. Park Estates LRSA	23,950	26,810
118	Mt. Park/Robin Hill LRSA	76,760	82,700
119	Chugiak, Birchwood, ER Rural Road SA	4,836,300	5,192,370
121	Eaglewood Contributing RSA	44,630	46,690
122	Gateway Contributing RSA	800	780
123	Lakehill LRSA	23,020	24,100
124	Totem LRSA	22,710	24,430
125	Paradise Valley South LRSA	6,080	7,140
126 *	SRW Homeowners LRSA	n/a	38,180
129	Eagle River Streetlight SA	235,540	224,230
131	Anchorage Fire SA	39,942,840	42,500,610
141	Anchorage Roads and Drainage SA	53,994,960	57,387,460
142	Talus West LRSA	56,540	62,610
143	Upper O'Malley LRSA	432,570	470,840
144	Bear Valley LRSA	27,960	31,300
145	Rabbit Creek View/Hts LRSA	38,610	53,160
146	Villages Scenic Parkway LRSA	8,460	9,120
147	Sequoia Estates LRSA	17,260	17,700
148	Rockhill LRSA	32,790	36,510
149	South Goldenview Area LRSA	145,000	158,950
151	Anchorage Metropolitan Police SA	62,596,160	67,646,480
161	Anchorage Parks & Recreation SA	15,269,360	15,889,470
162	Eagle River-Chugiak Parks & Rec	3,139,230	3,317,530
181	Anchorage Building Safety SA	6,734,800	7,039,620
191	Public Finance and Investments	486,370	509,400
213	Police/Fire Retiree Medical Admin	0	220
221	Heritage Land Bank	993,650	1,215,270
301 **	PAC Surcharge Revenue Bond Fund	n/a	338,500
313	Police/Fire Retiree Medical Liability	1,800,210	1,931,460
601	Equipment Maintenance ISF	3,951,860	658,130
602	Self Insurance ISF	212,510	134,830
607	Information Technology ISF	49,400	87,260
	Total	\$ 286,886,390	\$ 307,950,390

* Voters approved this new Limited Road Service Area in the April 2004 Municipal election to be effective 1/1/05.

** Performing Arts Center Revenue Bond Fund established during 2004 to budget the debt service expense on the revenue bonds and accept the ticket surcharge revenue that will fund the debt service.

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APPENDIX I 2005 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
MOA 401 K Contribution	2.00%	-	-
Retirement	11.10%	10.00%	10.87%
Social Security	2.93%	2.05%	7.20%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	8.00%	7.00%	6.00%
Unemployment Compensation	0.30%	0.30%	0.30%
Rate Used in Developing the 2005 Budget	24.33%	19.35%	24.37%

Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\ Monthly Cost</u> *
Police	\$12,640	\$486
Fire	\$11,920	\$458
AMEA	\$10,370	\$399
IBEW/Carpenters*	\$12,960	\$1,080
Local 71 (Laborers)*	\$9,600	\$800
Flex Plan, Teamsters	\$11,320	\$435
Flex Plan, Machinists	\$10,130	\$390
Flex Plan, Plumbers	\$10,130	\$390
Operating Engineers*	\$7,500	\$625
Non-represented	\$11,320	\$435

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

2005 Approved General Government Operating Budget

APPENDIX J Overtime Comparison by Department

Department	2004		2005 Approved Budget
	Revised Budget	Expended at 8/31/04	
Assembly	\$ 9,000	\$ 8,426	\$ 9,000
Chief Fiscal Officer	-	1,296	-
Development Services	135,200	140,525	241,000
Economic & Community Development	95,750	65,333	61,960
Employee Relations	1,750	13,131	23,380
Equal Rights Commission	-	361	420
Office of Equal Opportunity	included in Mayor's Office		-
Finance	60,000	94,977	70,000
Fire	1,214,300	2,587,974	1,641,170
Health and Human Services	9,660	26,137	12,660
Information Technology	28,470	11,604	23,900
Internal Audit	-	-	-
Maintenance and Operations	622,280	447,128	507,020
Mayor	-	329	-
Municipal Attorney	-	2,919	-
Municipal Manager	-	-	-
Office of Management and Budget	6,990	747	6,990
Anchorage Parks and Recreation	included in Econ & Comm Develop.		35,130
Planning	85,180	27,900	85,180
Police	2,174,540	2,257,776	2,447,770
Project Management and Engineering	146,150	90,435	146,150
Public Transportation	330,890	320,065	378,710
Purchasing	-	-	-
Real Estate	-	-	-
Traffic	95,900	109,497	129,430
Overtime Total, General Government	\$ 5,016,060	\$ 6,206,560	\$ 5,819,870
Police & Fire Retirement System	\$ 10,000	\$ 485	\$ 6,760

2005 Approved General Government Operating Budget

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

	Outstanding 01-01-05	Principal Payment	Outstanding 12/31/05	Interest Payments	Debt Service Payment in 2005 (Principal & Interest)
Girdwood Fire	\$ 235,000	\$ 15,000	\$ 220,000	\$ 11,870	\$ 26,870
Anchorage Fire	33,505,000	1,305,000	32,200,000	1,513,810	2,818,810
Emergency Medical Services	4,045,000	130,000	3,915,000	152,230	282,230
Roads & Drainage	270,670,000	18,895,000	251,775,000	13,663,180	32,558,180
Anchorage Police	3,860,000	160,000	3,700,000	156,310	316,310
Anchorage Parks & Recreation	25,015,000	1,130,000	23,885,000	1,205,270	2,335,270
Areawide Small Boat Harbor, Econ & Comm Dev	585,000	115,000	470,000	27,690	142,690
Chugiak/Eagle River Parks & Rec.	4,025,000	210,000	3,815,000	201,740	411,740
Water Quality, Health & Human Services	3,385,000	1,465,000	1,920,000	125,640	1,590,640
Anchorage Senior Center, Health & Human Svcs	470,000	15,000	455,000	22,710	37,710
Emergency Operations Center	5,055,000	40,000	5,015,000	82,940	122,940
Areawide Communications & Emerg Ops Ctr	5,190,000	300,000	4,890,000	377,470	677,470
Public Transportation	3,005,000	115,000	2,890,000	125,580	240,580
Anchorage Memorial Cemetery	2,815,000	110,000	2,705,000	136,070	246,070
TOTAL	\$361,860,000	\$24,005,000	\$337,855,000	\$17,802,510	\$41,807,510

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$42,388,010
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	28,840
Fire Apparatus Lease / Purchase	213,160
Performing Arts Center Roof Revenue Bond	338,500
	<u>(580,500)</u>
Total This Schedule (rounded)	\$41,807,510

2005 Approved General Government Operating Budget

APPENDIX L TAX LIMIT CALCULATION (PRELIMINARY)

2004 TAXES		
Real/Personal Property Taxes	\$	173,975,100
Payment in Lieu of Taxes (State/Federal)		609,540
Automobile Tax		5,285,160
Tobacco Tax		4,900,000
Aircraft Tax		195,000
Motor Vehicles Rental Tax		4,200,000
2004 Total Taxes	<u>\$</u>	<u>189,164,800</u>
Less Taxes to Pay Judgments		170,000
Less Taxes to Pay Debt Service		39,770,600
	<u>\$</u>	<u>149,224,200</u>
ADJUSTMENT FACTORS		
Population 5 Year Average	1.16%	
Change in Consumer Price Index	<u>2.80%</u>	
Total	3.96%	<u>5,909,280</u>
Base Taxes Allowed	<u>\$</u>	<u>155,133,480</u>
PLUS:		
(1) Tax on New Construction		4,417,870
(2) Tax to Pay Debt Service		41,807,510
(3) Voter-Approved New O&M Costs		1,502,900
(4) Judgments/Legal Settlements		1,085,000
TAX LIMITATION	<u>\$</u>	<u>203,946,760</u>
LESS:		
Payment in Lieu of Taxes (State/Federal)		(664,870)
Automobile Tax		(5,300,000)
Tobacco Tax		(13,810,000)
Aircraft Tax		(205,000)
Motor Vehicle Rental Tax		(4,500,000)
(5) Taxing Authority Transfer to ASD not implemented		500,000
2005 MOA MAXIMUM PROPERTY TAX ALLOWED	<u><u>\$</u></u>	<u><u>179,966,890</u></u>

Notes:

- (1) Based on Property Appraisal estimate of \$514,902,935 (as of 8/26/04) value for new construction at 2004's 8.58 average tax rate.
- (2) 2005 debt service estimates
- (3) a) Southport Fire Station #15 - \$295,000
b) Fire Heavy Rescue Truck #4 - \$740,000
c) Expanded E-911 - \$270,900
d) Various Roads & Drainage projects identified by Maintenance & Ops Dept - \$133,000
e) Various Parks & Recreation projects identified by Maintenance & Ops Dept - \$63,500
- (4) Miscellaneous settlements
- (5) \$500,000 taxing authority transfer to ASD in 2004 not implemented.

POLICE AND FIRE RETIREMENT

Mayor

**Police and Fire
Retirement**

2005 Proposed General Government Operating Budget

APPENDIX M

2005 Resource Plan

Department: Police/Fire Retirement

Division	Financial Summary		Personnel Summary							
	2004	2005	2004 Revised				2005 Proposed			
	Revised	Proposed	FT	PT	Temp	Total	FT	PT	Temp	Total
Plans	976,010	980,850	3	1		4	3	1		4
Operating Cost	976,010	980,850	3	1	0	4	3	1	0	4
Add Debt Service	0	0								
Direct Organization Cost	976,010	980,850								
Charges From/(To) Others, excluding charges from overhead units	89,490	78,310								
Function Cost	1,065,500	1,059,160								
Less Revenues	(892,530)	(1,059,160)								
Net Program Cost	172,970	0								

2005 Resource Costs by Category

Division	Personal Services	Supplies	Other Services *	Capital Outlay	Total Direct Cost
Plans	335,810	5,000	630,040	10,000	980,850
Operating Cost	335,810	5,000	630,040	10,000	980,850
Less Vacancy Factor					0
Add Debt Service					
Total Direct Organization Cost	335,810	5,000	630,040	10,000	980,850

* Travel budgeted by this department within the Other Services category is \$40,000

DEPT: 11 -POLICE/FIRE RETIREMENT

DEPT	BUDGET UNIT/	SL	SVC
RANK	PROGRAM	CODE	LVL

1	1710-P/FRS ADMINISTRATION		1	Provide a basic level of staffing to
	0868-APFRS Staffing		OF	administer Police & Fire Retirement
	SOURCE OF FUNDS, THIS SVC LEVEL:		1	benefits. The actual staff costs flow
				through directly to each of the plans.

PROGRAM REVENUES 0

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

2	1721-PLAN I		1	1	Administer the Police and Fire Retirement System for the benefit of members
	0881-Plan I Police & Fire Reti		OF	1	of Plan I by prudently managing and
	SOURCE OF FUNDS, THIS SVC LEVEL:				investing Plan assets. Provide retirement
					benefits for current and future
					retirees under Plan I in accordance with
					the provisions of Anchorage Municipal
					Code 3.85. Contributions from members
					and the Municipality will be made to
					the Plan in 2005.

PROGRAM REVENUES 292,950

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	0	0	93,370	1,390	172,480	2,500	2,780	272,520

3	1722-PLAN II		1	1	Administer the Police and Fire Retirement System for the benefit of members
	0869-Plan II Police & Fire Ret		OF	1	of Plan II by prudently managing and
	SOURCE OF FUNDS, THIS SVC LEVEL:				investing Plan assets. Provide retirement
					benefits for current and future
					retirees under Plan II in accordance
					with provisions of Anchorage Municipal
					Code 3.85. Contributions from members
					and the Municipality will be made to
					the Plan in 2005.

PROGRAM REVENUES 197,160

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	0	0	62,500	930	116,060	1,680	1,870	183,040

DEPT: 11 -POLICE/FIRE RETIREMENT

DEPT	BUDGET UNIT/	SL	SVC
RANK	PROGRAM	CODE	LVL

4	1723-PLAN III	1	1	Administer the Police and Fire Retirement System for the benefit of members of Plan III by prudently managing and investing Plan assets. Provide retirement benefits for current and future retirees under Plan III in accordance with provisions of Anchorage Municipal Code 3.85. Contributions from members and the Municipality will be made to the Plan in 2005.
	0870-Plan III APFRS Police & F		OF	
	SOURCE OF FUNDS, THIS SVC LEVEL:		1	

PROGRAM REVENUES 569,050

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
1	1	0	179,940	2,680	332,500	4,820	5,350	525,290

SUBTOTAL OF FUNDED SERVICE LEVELS, POLICE/FIRE RETIREMENT

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
3	1	0	335,810	5,000	621,040	9,000	10,000	980,850

----- DEPARTMENT OF POLICE/FIRE RETIREMENT FUNDING LINE -----
. 980,850

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

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
3	1	0	335,810	5,000	621,040	9,000	10,000	980,850