

2006/2007 Approved General Government Operating Budget

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**APPENDIX A-1
2006 DIRECT COST BY EXPENDITURE CATEGORY**

Department	Personal Services	Supplies	Other Services *	Debt Service	Capital Outlay	Total Direct Cost
Assembly	\$ 1,649,140	\$ 12,000	\$ 890,800	\$ -	\$ -	\$ 2,551,940
Chief Fiscal Officer	216,940	3,000	461,570	-	-	\$ 681,510
Development Services	7,983,850	39,850	365,050	-	33,710	\$ 8,422,460
Economic & Community Development	8,911,460	203,340	12,819,670	840,260	174,220	\$ 22,948,950
Employee Relations	1,766,560	29,140	2,241,580	-	-	\$ 4,037,280
Office of Equal Opportunity	289,880	1,630	6,400	-	-	\$ 297,910
Equal Rights Commission	533,430	1,350	28,890	-	5,500	\$ 569,170
Finance	10,072,510	56,840	1,315,190	-	76,800	\$ 11,521,340
Fire	43,630,090	1,978,050	9,132,650	3,887,810	341,850	\$ 58,970,450
Health & Human Svcs	6,132,230	213,720	6,447,900	1,884,850	39,930	\$ 14,718,630
Heritage Land Bank	577,720	5,650	6,019,040	-	800	\$ 6,603,210
Information Technology	6,214,710	144,650	6,630,290	-	-	\$ 12,989,650
Internal Audit	442,800	1,090	5,900	-	-	\$ 449,790
Maintenance & Operations	17,809,850	4,385,310	23,381,610	38,102,180	110,280	\$ 83,789,230
Management & Budget	923,890	4,050	170,440	-	500	\$ 1,098,880
Mayor	1,085,170	4,600	209,360	-	3,000	\$ 1,302,130
Municipal Attorney	4,636,110	27,970	472,970	-	-	\$ 5,137,050
Municipal Manager	1,608,180	13,810	9,956,160	740,260	-	\$ 12,318,410
Parks & Recreation, Anchorage	5,884,170	293,210	2,085,580	2,392,700	146,000	\$ 10,801,660
Planning	4,807,100	42,190	676,090	-	17,350	\$ 5,542,730
Police	54,359,640	1,079,270	10,092,760	390,880	768,870	\$ 66,691,420
Project Mgmt & Engineering	5,827,470	75,410	1,259,260	-	9,340	\$ 7,171,480
Public Transportation	11,358,190	2,322,430	3,169,710	419,170	-	\$ 17,269,500
Purchasing	1,242,470	10,060	125,320	-	-	\$ 1,377,850
Traffic	5,298,750	345,330	106,030	-	33,070	\$ 5,783,180
GENERAL GOVERNMENT TOTAL	\$ 203,262,310	\$ 11,293,950	\$ 98,070,220	\$ 48,658,110	\$ 1,761,220	\$ 363,045,810

* In this Expenditure by Category spreadsheet the Other Services Category for two departments include the expense for Depreciation within Municipal Internal Service Funds: Information Technology includes \$ 2,903,190 of depreciation within the IT Fund; Maintenance and Operations includes \$3,552,640 of depreciation within the Fleet Services Fund.

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**APPENDIX A-2
2007 DIRECT COST BY EXPENDITURE CATEGORY**

Department	Personal Services	Supplies	Other Services *	Debt Service	Capital Outlay	Total Direct Cost
Assembly	\$ 1,790,670	\$ 12,000	\$ 945,980	\$ -	\$ -	\$ 2,748,650
Chief Fiscal Officer	231,570	3,000	460,370	-	-	\$ 694,940
Development Services	8,678,350	39,850	335,630	-	33,710	\$ 9,087,540
Economic & Community Development	7,819,510	161,740	15,221,560	814,220	163,190	\$ 24,180,220
Employee Relations	1,916,990	29,140	2,230,430	-	-	\$ 4,176,560
Office of Equal Opportunity	310,060	1,630	5,750	-	-	\$ 317,440
Equal Rights Commission	574,910	1,350	26,150	-	5,500	\$ 607,910
Finance	10,956,990	56,840	1,262,520	-	76,800	\$ 12,353,150
Fire	47,860,170	1,978,050	8,728,490	3,885,600	341,850	\$ 62,794,160
Health & Human Svcs	6,672,500	213,720	6,351,310	481,470	39,930	\$ 13,758,930
Heritage Land Bank	617,170	5,650	6,068,190	-	800	\$ 6,691,810
Information Technology	6,790,430	144,650	6,740,360	-	-	\$ 13,675,440
Internal Audit	478,120	1,090	5,480	-	-	\$ 484,690
Maintenance & Operations	19,327,610	4,385,310	23,273,480	35,955,630	110,280	\$ 83,052,310
Management & Budget	995,340	4,050	168,620	-	500	\$ 1,168,510
Mayor	1,152,670	4,600	206,320	-	3,000	\$ 1,366,590
Municipal Attorney	4,963,220	27,970	461,790	-	-	\$ 5,452,980
Municipal Manager	1,714,550	13,810	9,950,790	751,810	-	\$ 12,430,960
Parks & Recreation, Anchorage	6,374,200	293,210	1,940,270	2,388,500	146,000	\$ 11,142,180
Planning	5,228,230	42,190	656,350	-	17,350	\$ 5,944,120
Police	60,047,030	1,079,270	9,683,940	387,610	768,870	\$ 71,966,720
Project Mgmt & Engineering	6,336,040	75,410	928,480	-	9,340	\$ 7,349,270
Public Transportation	12,349,870	2,322,430	3,079,840	419,220	-	\$ 18,171,360
Purchasing	1,347,710	10,060	121,300	-	-	\$ 1,479,070
Traffic	5,741,760	345,330	32,740	-	33,070	\$ 6,152,900
GENERAL GOVERNMENT TOTAL	\$ 220,275,670	\$ 11,252,350	\$ 98,886,140	\$ 45,084,060	\$ 1,750,190	\$ 377,248,410

* In this Expenditure by Category spreadsheet the Other Services Category for two departments include the expense for Depreciation within Municipal Internal Service Funds: Information Technology includes \$ 2,903,190 of depreciation within the IT Fund; Maintenance and Operations includes \$3,552,640 of depreciation within the Fleet Services Fund.

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APPENDIX B-1 FUNCTION COST BY FUND

Fund	Title	2005 Revised Budget	2006 Approved Budget	2007 Approved Budget
101	Areawide General Fund	\$ 101,840,910	\$ 112,116,240	\$ 116,817,890
102	City Service Area	93,310	88,660	89,730
104	Chugiak Fire Service Area	1,034,100	836,740	810,810
105	Glen Alps Service Area	257,230	216,590	216,590
106	Girdwood Valley Service Area	1,099,250	1,113,770	1,112,780
111	Birchtree/Elmore LRSA	190,810	190,640	190,640
112	Section 6/Campbell Airstrip LRSA	116,600	117,150	117,150
113	Valli Vue Estates LRSA	101,980	102,060	102,060
114	Skyranch Estates LRSA	28,480	28,280	28,280
115	Upper Grover LRSA	10,160	9,900	9,900
116	Raven Woods/Bubbling Brook LRSA	14,440	12,680	12,680
117	Mt. Park Estates LRSA	26,580	26,380	26,380
118	Mt. Park/Robin Hill LRSA	82,180	83,720	83,720
119	Chugiak, Birchwood, ER Rural Road SA	4,911,170	4,958,560	4,959,310
121	Eaglewood Contributing RSA	85,600	85,600	85,600
122	Gateway Contributing RSA	1,540	1,540	1,540
123	Lakehill LRSA	24,120	23,990	23,990
124	Totem LRSA	17,150	16,780	16,780
125	Paradise Valley South LRSA	7,680	7,680	7,680
126	SRW Homeowners LRSA	31,120	31,120	31,120
129	Eagle River Streetlight SA	232,940	234,440	234,440
131	Anchorage Fire SA	42,741,270	46,022,160	48,761,980
141	Anchorage Roads and Drainage SA	56,951,440	65,574,770	64,284,850
142	Talus West LRSA	61,640	61,810	61,810
143	Upper O'Malley LRSA	606,610	481,210	481,210
144	Bear Valley LRSA	32,150	32,030	32,030
145	Rabbit Creek View/Hts LRSA	53,250	53,260	53,260
146	Villages Scenic Parkway LRSA	9,160	9,070	9,070
147	Sequoia Estates LRSA	19,710	19,710	19,710
148	Rockhill LRSA	25,770	24,040	24,040
149	South Goldenview Area LRSA	316,120	326,910	326,910
151	Anchorage Metropolitan Police SA	68,419,010	74,962,740	80,267,200
161	Anchorage Parks & Recreation SA	15,969,290	16,059,270	16,435,650
162	Eagle River-Chugiak Parks & Rec	3,335,300	3,386,200	3,441,380
181	Anchorage Building Safety SA	7,237,060	7,970,160	8,478,210
191	Public Finance and Investments	509,560	657,970	682,870
213	Police/Fire Retiree Medical Admin	310	480	7,020
221	Heritage Land Bank	1,284,050	1,042,520	1,067,850
301	PAC Surcharge Revenue Bond Fund	338,500	339,620	340,820
313	Police/Fire Retiree Medical Liability	1,931,460	1,931,460	1,931,460
601	Equipment Maintenance ISF	671,910	571,450	850,010
602	Self Insurance ISF	179,950	189,130	196,440
607	Information Technology ISF	(770)	1,180	628,390
	Total	\$ 310,900,100	\$ 340,019,670	\$ 353,361,240

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**APPENDIX B-2
2006 FUND FUNCTION COST BY EXPENDITURE CATEGORY**

Fund	Title	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Direct Cost	IGC's From Others	IGC's To Others	Function Cost
101	Areawide General Fund	\$ 82,397,310	\$ 5,081,740	\$ 45,248,330	\$ 3,712,510	\$ 530,990	\$ 136,970,880	\$ 57,619,850	\$ 82,474,490	\$ 112,116,240
102	City Service Area				88,660		88,660			88,660
104	Chugiak Fire Service Area		163,500	398,800	76,590	27,700	666,590	186,650	16,500	836,740
105	Glen Alps Service Area			191,000			191,000	25,590		216,590
106	Girdwood Valley Service Area	18,300	2,400	875,800	31,020		927,520	213,810	27,560	1,113,770
111	Birchtree/Elmore LRSA			168,240			168,240	22,400		190,640
112	Section 6/Campbell Airstrip LRSA			117,070			117,070	15,080	15,000	117,150
113	Valli Vue Estates LRSA			90,440			90,440	11,620		102,060
114	Skyranch Estates LRSA			24,970			24,970	3,310		28,280
115	Upper Grover LRSA			8,780			8,780	1,120		9,900
116	Raven Woods/Bubbling Brook LRSA			10,950			10,950	1,730		12,680
117	Mt. Park Estates LRSA			23,540			23,540	2,840		26,380
118	Mt. Park/Robin Hill LRSA			72,820			72,820	10,900		83,720
119	Chugiak, Birchwood, ER Rural Road SA	332,870	143,700	4,333,520		6,100	4,816,190	164,870	22,500	4,958,560
121	Eaglewood Contributing RSA			85,600			85,600			85,600
122	Gateway Contributing RSA			1,540			1,540			1,540
123	Lakehill LRSA			21,770			21,770	2,220		23,990
124	Totem LRSA			14,210			14,210	2,570		16,780
125	Paradise Valley South LRSA			6,940			6,940	740		7,680
126	SRW Homeowners LRSA			26,940			26,940	4,180		31,120
129	Eagle River Streetlight SA		4,920	185,790			190,710	43,730		234,440
131	Anchorage Fire SA	30,518,850	471,950	4,409,250	3,249,820	142,750	38,792,620	13,283,940	6,054,400	46,022,160
141	Anchorage Roads and Drainage SA	11,730,550	882,150	6,022,160	38,013,520	70,770	56,719,150	9,401,380	545,760	65,574,770
142	Talus West LRSA			54,970			54,970	6,840		61,810
143	Upper O'Malley LRSA			426,660			426,660	54,550		481,210
144	Bear Valley LRSA			28,800			28,800	3,230		32,030
145	Rabbit Creek View/Hts LRSA			48,670			48,670	4,590		53,260
146	Villages Scenic Parkway LRSA			8,110			8,110	960		9,070
147	Sequoia Estates LRSA			17,430			17,430	2,280		19,710
148	Rockhill LRSA			21,370			21,370	2,670		24,040
149	South Goldenview Area LRSA			297,110			297,110	29,800		326,910
151	Anchorage Metropolitan Police SA	54,359,640	1,069,770	8,722,470	390,880	768,870	65,311,630	14,244,120	4,593,010	74,962,740
161	Anchorage Parks & Recreation SA	7,123,730	386,320	2,114,350	2,392,700	191,000	12,208,100	4,754,190	903,020	16,059,270
162	Eagle River-Chugiak Parks & Rec	1,003,600	69,320	1,511,910	362,790	8,540	2,956,160	430,040		3,386,200
181	Anchorage Building Safety SA	6,016,040	26,500	279,450		14,500	6,336,490	2,701,300	1,067,630	7,970,160
191	Public Finance and Investments	321,750	1,500	162,560			485,810	172,160		657,970
213	Police/Fire Retiree Medical Admin	79,020	1,750	30,500			111,270	13,660	124,450	480
221	Heritage Land Bank	417,360	4,650	307,180			729,190	313,330		1,042,520
301	PAC Surcharge Revenue Bond Fund				339,620		339,620			339,620
313	Police/Fire Retiree Medical Liability			1,931,460			1,931,460			1,931,460
601	Equipment Maintenance ISF	3,181,240	2,918,580	3,946,310			10,046,130	1,435,410	10,910,090	571,450
602	Self Insurance ISF	104,510	2,000	9,793,490			9,900,000	677,330	10,388,200	189,130
607	Information Technology ISF	5,657,540	56,200	6,035,960			11,749,700	1,642,720	13,391,240	1,180
	Total	\$ 203,262,310	\$ 11,286,950	\$ 98,077,220	\$ 48,658,110	\$ 1,761,220	\$ 363,045,810	\$ 107,507,710	\$ 130,533,850	\$ 340,019,670

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**APPENDIX B-3
2007 FUND FUNCTION COST BY EXPENDITURE CATEGORY**

Fund	Title	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Direct Cost	IGC's From Others	IGC's To Others	Function Cost
101	Areawide General Fund	\$ 87,717,630	\$ 5,040,140	\$ 46,891,120	\$ 2,288,890	\$ 519,960	\$ 142,457,740	\$ 57,591,550	\$ 83,231,400	\$ 116,817,890
102	City Service Area				89,730		89,730			89,730
104	Chugiak Fire Service Area		163,500	372,920	76,590	27,700	640,710	186,600	16,500	810,810
105	Glen Alps Service Area			191,000			191,000	25,590		216,590
106	Girdwood Valley Service Area	18,790	2,400	875,200	30,200		926,590	213,750	27,560	1,112,780
111	Birchtree/Elmore LRSA			168,240			168,240	22,400		190,640
112	Section 6/Campbell Airstrip LRSA			117,070			117,070	15,080	15,000	117,150
113	Valli Vue Estates LRSA			90,440			90,440	11,620		102,060
114	Skyranch Estates LRSA			24,970			24,970	3,310		28,280
115	Upper Grover LRSA			8,780			8,780	1,120		9,900
116	Raven Woods/Bubbling Brook LRSA			10,950			10,950	1,730		12,680
117	Mt. Park Estates LRSA			23,540			23,540	2,840		26,380
118	Mt. Park/Robin Hill LRSA			72,820			72,820	10,900		83,720
119	Chugiak, Birchwood, ER Rural Road SA	356,850	143,700	4,327,360		6,100	4,834,010	148,810	23,510	4,959,310
121	Eaglewood Contributing RSA			85,600			85,600			85,600
122	Gateway Contributing RSA			1,540			1,540			1,540
123	Lakehill LRSA			21,770			21,770	2,220		23,990
124	Totem LRSA			14,210			14,210	2,570		16,780
125	Paradise Valley South LRSA			6,940			6,940	740		7,680
126	SRW Homeowners LRSA			26,940			26,940	4,180		31,120
129	Eagle River Streetlight SA		4,920	185,790			190,710	43,730		234,440
131	Anchorage Fire SA	33,456,650	471,950	4,212,810	3,250,600	142,750	41,534,760	13,282,570	6,055,350	48,761,980
141	Anchorage Roads and Drainage SA	12,701,950	882,150	5,916,230	35,865,900	70,770	55,437,000	9,403,270	555,420	64,284,850
142	Talus West LRSA			54,970			54,970	6,840		61,810
143	Upper O'Malley LRSA			426,660			426,660	54,550		481,210
144	Bear Valley LRSA			28,800			28,800	3,230		32,030
145	Rabbit Creek View/Hts LRSA			48,670			48,670	4,590		53,260
146	Villages Scenic Parkway LRSA			8,110			8,110	960		9,070
147	Sequoia Estates LRSA			17,430			17,430	2,280		19,710
148	Rockhill LRSA			21,370			21,370	2,670		24,040
149	South Goldenview Area LRSA			297,110			297,110	29,800		326,910
151	Anchorage Metropolitan Police SA	60,047,030	1,069,770	8,314,650	387,610	768,870	70,587,930	14,267,610	4,588,340	80,267,200
161	Anchorage Parks & Recreation SA	7,709,030	386,320	1,935,880	2,388,500	191,000	12,610,730	4,753,050	928,130	16,435,650
162	Eagle River-Chugiak Parks & Rec	1,067,700	69,320	1,500,650	365,220	8,540	3,011,430	429,950		3,441,380
181	Anchorage Building Safety SA	6,540,500	26,500	263,050		14,500	6,844,550	2,701,270	1,067,610	8,478,210
191	Public Finance and Investments	347,140	1,500	162,080			510,720	172,150		682,870
213	Police/Fire Retiree Medical Admin	86,260	1,750	29,800			117,810	13,660	124,450	7,020
221	Heritage Land Bank	444,690	4,650	305,320			754,660	313,190		1,067,850
301	PAC Surcharge Revenue Bond Fund				340,820		340,820			340,820
313	Police/Fire Retiree Medical Liability			1,931,460			1,931,460			1,931,460
601	Equipment Maintenance ISF	3,483,670	2,918,580	3,927,790			10,330,040	1,434,970	10,915,000	850,010
602	Self Insurance ISF	113,670	2,000	9,792,690			9,908,360	677,190	10,389,110	196,440
607	Information Technology ISF	6,184,110	56,200	6,180,410			12,420,720	1,642,080	13,434,410	628,390
	Total	\$ 220,275,670	\$ 11,245,350	\$ 98,893,140	\$ 45,084,060	\$ 1,750,190	\$ 377,248,410	\$ 107,484,620	\$ 131,371,790	\$ 353,361,240

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APPENDIX C GENERAL GOVERNMENT TAX RATE TRENDS 1998 - 2007
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2006 and 2007 preliminary tax rates are based on preliminary estimates of assessed valuation. Assessed valuations and tax rates will be updated in 2006 and in 2007 at the time tax rates are set by the Assembly.

Taxing District	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
1	10.76	10.39	9.68	9.83	9.36	9.24	8.94	8.70	8.45	8.20
* 2, 7, 19-21, 28, 31, 33-41, 44, 45, 48, 52-54	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.94	5.37	5.44
3	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.69	8.45	8.20
4	5.12	5.28	5.04	4.59	4.81	4.89	4.57	4.11	3.24	3.19
5	7.77	7.59	6.96	6.40	6.42	6.00	6.22	6.10	5.37	5.31
8	10.71	10.36	9.65	9.79	9.33	9.23	8.92	8.69	8.45	8.20
* 9	6.33	6.26	5.88	5.46	5.63	5.39	5.34	5.32	4.76	4.87
* 10, 50	8.97	8.89	8.51	8.26	8.42	7.95	8.62	8.59	7.64	7.50
12	10.19	10.01	9.32	8.95	8.84	8.39	8.77	8.59	7.64	7.50
14	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.69	8.45	8.20
15	2.07	2.11	1.64	1.24	1.56	1.50	1.10	.64	.41	.61
* 16	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.35	2.90	3.07
18	10.71	10.37	9.66	9.80	9.34	9.24	8.92	8.69	8.45	8.20
* 22, 51	8.41	8.30	7.90	7.44	7.73	7.19	7.64	7.62	6.68	6.49
* 23, 43	4.77	4.67	4.27	5.46	5.63	5.39	5.34	5.32	4.76	4.87
30	7.41	7.30	6.90	6.44	6.74	6.31	6.75	6.62	5.78	5.70
* 32	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.94	5.37	5.44
42	8.29	7.95	7.30	7.25	6.92	6.85	6.37	6.10	5.98	5.83
46	7.09	7.01	6.63	6.38	6.54	6.28	6.74	6.91	6.18	6.18
47	5.48	5.36	4.97	4.51	4.80	4.57	4.82	4.84	4.22	4.29
* 55	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.35	2.90	3.07
* 56	-	-	-	-	3.95	3.75	3.47	3.35	2.90	3.07

* Tax rates for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. All other Road Service areas are included.

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<p>APPENDIX D-1</p> <p>PRELIMINARY GENERAL GOVERNMENT PROPERTY TAX</p> <p>PER \$100,000 ASSESSED VALUATION</p> <p>2006</p>
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Estimates are based on preliminary 2006 assessed valuations and tax rates. Assessed valuation and tax rates will be updated in 2006 at the time tax rates are set by the Assembly.

Taxing District	Areawide ¹	Fire	Roads	Police	Parks & Rec	Total
1	\$ 41	\$ 186	\$ 308	\$ 249	\$ 61	\$ 845
* 2, 7, 19-21, 28, 31-41, 44, 45, 48, 52-54	41	186	-	249	61	537
3, 14, 18	41	186	308	249	61	845
4	41	118	119	-	46	324
5	41	-	247	249	-	537
8, 12	41	186	308	249	61	845
* 9, 23, 43	41	186	-	249	-	476
* 10, 50	41	186	184	249	104	764
15	41	-	-	-	-	41
* 16, 55, 56	41	-	-	249	-	290
* 22, 51	41	90	184	249	104	668
30	41	-	184	249	104	578
42	41	-	308	249	-	598
46	41	186	38	249	104	618
47	41	-	28	249	104	422

¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

* Property taxes for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. All other Road Service Areas are included.

2006/2007 Approved General Government Operating Budget

<p>APPENDIX D-2</p> <p>PRELIMINARY GENERAL GOVERNMENT PROPERTY TAX</p> <p>PER \$100,000 ASSESSED VALUATION</p> <p>2007</p>
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Estimates are based on preliminary 2007 assessed valuations and tax rates. Assessed valuation and tax rates will be updated in 2007 at the time tax rates are set by the Assembly.

Taxing District	Areawide ¹	Fire	Roads	Police	Parks & Rec	Total
1	\$ 61	\$ 180	\$ 276	\$ 246	\$ 57	\$820
* 2, 7, 19-21, 28, 31-41, 44, 45, 48, 52-54	61	180	-	246	57	544
3, 14, 18	61	180	276	246	57	820
4	61	107	109	-	42	319
5	61	-	224	246	-	531
8, 12	61	180	276	246	57	820
* 9, 23, 43	61	180	-	246	-	487
* 10, 50	61	180	167	246	96	750
15	61	-	-	-	-	61
* 16, 55, 56	61	-	-	246	-	307
* 22, 51	61	79	167	246	96	649
30	61	-	167	246	96	570
42	61	-	276	246	-	583
46	61	180	35	246	96	618
47	61	-	26	246	96	429

¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

* Property taxes for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. All other Road Service Areas are included.

2006/2007 Approved General Government Operating Budget

APPENDIX E-1 2006 PERSONNEL BENEFIT RATES
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	Police	Fire	Other
MOA 401 K Contribution	2.00%	-	-
Retirement	13.60%	12.50%	13.37%
Social Security	3.70%	2.75%	7.65%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	9.00%	7.00%	8.00%
Unemployment Compensation	0.30%	0.30%	0.30%
Rate Used in Developing the 2006 Budget	28.60%	22.55%	29.32%

Medical/Dental/Life Insurance:

Employee Group	Budget Cost (rounded)	Pay Period\ Monthly Cost *
Police	\$14,280	\$549
Fire	\$13,470	\$518
AMEA	\$11,730	\$451
IBEW/Carpenters*	\$10,180	\$848
Local 71 (Laborers)*	\$10,850	\$904
Flex Plan, Teamsters	\$12,790	\$492
Flex Plan, Machinists	\$11,470	\$441
Flex Plan, Plumbers	\$11,470	\$441
Operating Engineers*	\$8,400	\$700
Non-represented	\$12,790	\$492

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

2006/2007 Approved General Government Operating Budget

APPENDIX E-2 2007 PERSONNEL BENEFIT RATES
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	Police	Fire	Other
MOA 401 K Contribution	2.00%	-	-
Retirement	21.40%	20.40%	20.87%
Social Security	3.70%	2.75%	7.65%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	8.00%	7.00%	7.00%
Unemployment Compensation	0.30%	0.30%	0.30%
Rate Used in Developing the 2006 Budget	35.40%	30.45%	35.82%

Medical/Dental/Life Insurance:

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

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

2006/2007 Approved General Government Operating Budget

APPENDIX F OVERTIME BY DEPARTMENT
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Department	2005		2006	2007
	Revised Budget	Expended at 8/31/05	Approved Budget	Approved Budget
Assembly	\$ 9,000	\$ 6,674	\$ 9,000	\$ 9,000
Chief Fiscal Officer	-	-	-	-
Development Services	261,270	220,548	237,000	237,000
Economic & Community Development	62,470	59,115	102,260	59,470
Employee Relations	23,380	3,047	13,860	13,860
Equal Rights Commission	420	341	-	-
Office of Equal Opportunity	-	-	-	-
Finance	70,000	73,163	70,000	70,000
Anchorage Fire	1,641,170	2,531,253	1,653,230	1,653,230
Health and Human Services	12,660	9,400	24,010	23,990
Heritage Land Bank	-	-	-	-
Information Technology	23,900	72,447	23,900	23,900
Internal Audit	-	-	-	-
Maintenance and Operations	507,020	417,229	532,900	532,900
Mayor	-	-	-	-
Municipal Attorney	-	7,532	-	-
Municipal Manager	-	-	-	-
Office of Management and Budget	6,990	2,498	6,990	6,990
Anchorage Parks and Recreation	35,130	50,500	35,020	35,020
Planning	95,640	53,037	95,640	95,640
Anchorage Police	2,697,770	2,862,941	2,707,270	2,707,270
Project Management and Engineering	146,150	109,640	142,460	142,460
Public Transportation	378,710	362,182	378,710	378,710
Purchasing	-	923	-	-
Traffic	129,430	104,870	150,180	150,180
General Government Total	\$ 6,101,110	\$ 6,947,340	\$ 6,182,430	\$ 6,139,620

2006/2007 Approved General Government Operating Budget

APPENDIX G
DEBT SERVICE BUDGETING REQUIREMENTS

September 2005 (After 2005 GO Series F Issuance)

2006 DEBT SERVICE BUDGETING REQUIREMENTS						2007 DEBT SERVICE BUDGETING REQUIREMENTS					
Fund	Description	Principal	Interest	Total	Fiscal Agent Fee	Fund	Description	Principal	Interest	Total	Fiscal Agent Fee
101	AW Communication	\$ 160,000	\$ 167,750	\$ 327,750	240	101	AW Communication	\$ 170,000	\$ 159,900	\$ 329,900	260
101	Emergency Ops Ctr	200,000	211,980	411,980	290	101	Emergency Ops Ctr	215,000	206,320	421,320	330
101	Senior Center	20,000	22,500	42,500	30	101	Senior Center	25,000	21,670	46,670	40
101	Water Quality	1,525,000	52,370	1,577,370	1,140	101	Water Quality	165,000	10,690	175,690	140
101	Cemetery	135,000	128,620	263,620	190	101	Cemetery	135,000	123,730	258,730	200
101	EMS	257,000	272,990	529,990	390	101	EMS	261,000	266,790	527,790	420
101	Port/Small Boat Harbor	115,000	22,750	137,750	100	101	Port/Small Boat Harbor	90,000	18,090	108,090	90
101	Transit	213,000	205,860	418,860	310	101	Transit	216,000	202,890	418,890	330
102	ARDSA/City SA	80,000	8,580	88,580	70	102	ARDSA/City SA	85,000	4,460	89,460	270
106	Girdwood Fire	20,000	11,000	31,000	20	106	Girdwood Fire	20,000	10,180	30,180	20
131	Anchorage Fire	1,530,000	1,504,690	3,034,690	2,180	131	Anchorage Fire	1,590,000	1,445,260	3,035,260	2,390
141	ARDSA	22,530,000	15,456,730	37,986,730	26,800	141	ARDSA	21,058,000	14,779,660	35,837,660	28,240
151	Anchorage Police	220,000	170,600	390,600	280	151	Anchorage Police	225,000	162,300	387,300	310
161	Anchorage Parks/Rec	1,245,000	1,145,970	2,390,970	1,730	161	Anchorage Parks/Rec	1,295,000	1,091,620	2,386,620	1,880
162	Eagle River Parks/Rec	175,000	187,530	362,530	260	162	Eagle River Parks/Rec	185,000	179,930	364,930	290
		<u>\$28,425,000</u>	<u>\$19,569,920</u>	<u>\$47,994,920</u>	<u>\$ 34,030</u>			<u>\$25,735,000</u>	<u>\$18,683,490</u>	<u>\$44,418,490</u>	<u>\$ 35,210</u>

1-1

Debt Service Reconciliation:

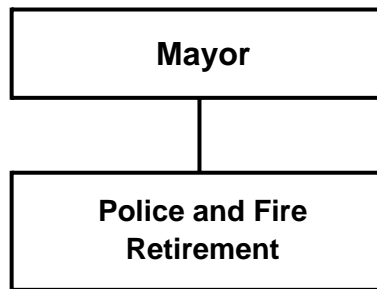
Funded Debt Service from Appendix A	\$48,658,110
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	34,030
Fire Apparatus Lease/Purchase	289,540
Performing Arts Center Roof Revenue Bor	339,620
	<u>(663,190)</u>
Debt Service on Voter-Approved GO Bonds	\$47,994,920

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$45,084,060
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	35,210
Fire Apparatus Lease/Purchase	289,540
Performing Arts Center Roof Revenue Bor	340,820
	<u>(665,570)</u>
Debt Service on Voter-Approved GO Bonds	\$44,418,490

2006/2007 Approved General Government Operating Budget

**Appendix H
Police and Fire Retirement Agency**



2006/2007 Approved General Government Operating Budget

Police and Fire Retirement

Resource Plan			
Description	2005 Revised	2006 Approved	2007 Approved
Financial Summary			
Plans	\$ 980,850	\$ 995,870	\$ 1,022,380
Operating Cost	980,850	995,870	1,022,380
Add Debt Service	-	-	-
Direct Organization Cost	980,850	995,870	1,022,380
Charges From/(To) Others	77,440	116,440	116,440
Function Cost	1,058,290	1,112,310	1,138,820
Less Program Revenues	1,059,160		
Net Program Cost	\$ (870)	\$ 1,112,310	\$ 1,138,820
Personnel Summary			
Full-Time Employees	3	3	3
Part-Time Employees	1	1	1
Temporary Employees	-	-	-
Total Employees	4	4	4
Resource Costs by Category			
Personal Services	\$ 335,810	\$ 392,400	\$ 418,910
Supplies	5,000	3,490	3,490
Other Services *	621,040	579,970	579,970
Depreciation & Amortization	9,000	9,990	9,990
Capital Outlay	10,000	10,020	10,020
Total Direct Cost	980,850	995,870	1,022,380
Less Vacancy Factor	-	-	-
Add Debt Service	-	-	-
Total Direct Organization Cost	\$ 980,850	\$ 995,870	\$ 1,022,380
* Travel for this department included in the Other Services category			

2006/2007 Approved General Government Operating Budget

**APPENDIX I
2006 - 2011 FISCAL TRENDS**

Six Year Projection	2006	2007	2008	2009	2010	2011
REVENUES (\$ in millions)						
Federal Revenues	\$0.51	\$0.51	\$0.51	\$0.51	\$0.51	\$0.51
State Revenues	1.55	1.55	1.55	1.55	1.55	1.55
Local Revenues & Non-Property Taxes ¹⁾	133.74	135.71	138.42	141.19	144.02	146.90
Property Taxes ²⁾	206.75	215.59	226.37	237.69	249.57	262.05
• 2005/2006 PERS Allocation Tax Relief	(5.02)	-	-	-	-	-
Fund Balance (2005 PERS)	2.51	-	-	-	-	-
IGC's Outside General Government ²⁾	23.01	23.89	25.08	26.34	27.66	29.04
TOTAL REVENUES	\$363.05	\$377.25	\$391.94	\$407.28	\$423.30	\$440.05
EXPENDITURES (\$ in millions)						
Personnel Services ³⁾	\$203.26	\$220.28	\$232.34	\$244.98	\$248.85	\$253.03
Public Safety - 20 new positions per year & related support costs	*	*	\$2.29	\$2.39	\$2.44	-
Debt Service ¹⁾	48.66	\$45.08	\$45.98	\$46.90	\$47.84	\$48.80
All Other ⁴⁾	111.13	111.89	115.25	118.70	122.27	125.93
TOTAL EXPENDITURES	\$363.05	\$377.25	\$395.86	\$412.98	\$421.39	\$427.76
FISCAL SURPLUS/ (GAP) TREND	\$0.00	\$0.00	(\$3.92)	(\$5.70)	\$1.91	\$12.29

1) Assumes 2% per year increase beyond 2007

2) Assumes 5% per year increase beyond 2007

3) Assumes continuation level staffing, except for public safety, from 2007 through 2011.

4) Assumes 3% per year increase beyond 2007

* 20 new public safety positions are included in the 2006 approved budget and the full-year cost for these positions are included in the approved 2007 budget.