

APPENDICES

1986 Approved General Government Operating Budget

APPENDIX A

DIRECT COST COMPARISON 1983-1986

Department	1983 Revised Budget	1984 Revised Budget	1985 Revised Budget	1986 Approved Budget
Assembly	\$ 1,299,690	\$ 1,235,630	\$ 1,407,920	\$ 1,420,410
Equal Rights Commission	455,400	426,270	491,810	491,450
Internal Audit	323,090	374,220	439,840	435,040
Office of the Mayor	4,090,760	3,032,170	5,130,090	3,068,210
Municipal Attorney	2,128,400	2,220,360	2,401,560	2,510,810
Capital Projects Office	533,910	681,830	1,049,140	832,840
Municipal Manager	1,108,850	1,393,560	676,160	2,391,810
Finance	7,017,540	7,471,400	7,880,600	7,686,500
Information Systems	11,152,220	10,165,540	10,175,460	7,532,190
Community Planning	3,853,410	3,459,360	3,791,800	3,513,510
Property and Facility Management	14,968,500	16,647,000	19,430,950	20,800,380
Employee Relations	2,163,290	1,855,090	2,701,040	2,683,630
Office of Public Safety	341,660	347,640	432,220	451,000
Health and Human Services	0	0	10,642,890	10,675,120
Former Health & Environmental Protection	5,740,800	6,353,060	0	0
Former Social Services	2,052,620	2,328,820	0	0
Transportation Inspection	147,010	184,370	166,050	170,130
Office of Public Services	226,190	437,460	0	0
Fire	23,758,360	25,497,410	28,150,340	28,938,650
Police	30,057,730	31,595,560	34,924,980	36,201,450
Museum	889,060	900,670	1,093,170	1,215,330
Library	6,145,810	6,431,150	7,692,590	8,559,740
Parks and Recreation	10,247,150	10,317,940	11,335,190	11,948,220
Transit	11,082,850	8,863,190	9,579,650	9,880,560
Public Works	43,242,710	47,291,410	49,147,720	47,246,830
Non-Departmental	10,463,450	2,374,300	2,268,700	3,150,720
TOTAL	\$193,490,460	\$191,885,410	\$211,009,870	\$211,804,530

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APPENDIX B

DIRECT COST BY EXPENDITURE TYPE

Department	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Total Direct Cost
Assembly	\$ 675,190	\$ 12,180	\$ 720,640	\$ -0-	\$ 12,400	\$ 1,420,410
Equal Rights Commission	465,950	2,460	23,040	-0-	-0-	491,450
Internal Audit	421,790	880	5,590	-0-	6,780	435,040
Office of the Mayor	1,976,020	42,830	1,043,760	-0-	5,600	3,068,210
Municipal Attorney	2,224,180	18,860	228,770	-0-	39,000	2,510,810
Capital Projects Office	792,290	10,220	28,810	-0-	1,520	832,840
Municipal Manager	1,193,310	281,310	887,880	-0-	29,310	2,391,810
Finance	7,022,020	133,820	517,220	-0-	13,440	7,686,500
Information Systems	3,802,530	297,590	2,825,910	-0-	606,160	7,532,190
Community Planning	2,853,980	75,010	565,450	-0-	19,070	3,513,510
Property & Facility Management	3,522,040	464,770	15,904,530	725,680	183,360	20,800,380
Employee Relations	2,140,480	115,950	414,210	-0-	12,990	2,683,630
Office of Public Safety	318,510	1,370	131,120	-0-	-0-	451,000
Health & Human Services	5,187,110	165,480	5,155,530	150,300	16,700	10,675,120
Transportation Inspection	165,950	1,430	2,000	-0-	750	170,130
Fire	25,635,610	549,740	1,786,590	691,390	275,320	28,938,650
Police	31,730,190	421,740	3,426,580	393,500	229,440	36,201,450
Museum	885,140	35,610	138,020	155,410	1,150	1,215,330
Library	4,162,880	197,030	670,450	2,110,500	1,418,880	8,559,740
Parks and Recreation	7,194,630	470,270	1,279,610	2,799,910	203,800	11,948,220
Transit	8,180,420	1,158,490	349,100	192,550	-0-	9,880,560
Public Works	20,392,370	3,812,060	8,261,220	14,171,200	609,980	47,246,830
Non-Departmental	237,450	-0-	2,414,890	498,380	-0-	3,150,720
TOTAL	\$131,180,040	\$8,269,100	\$46,780,920	\$21,888,820	\$3,685,650	\$211,804,530

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APPENDIX C
PERSONNEL SUMMARY

Department	1984 REVISED				1985 REVISED				1986 APPROVED			
	FT	PT	Temp	Total	FT	PT	Temp	Total	FT	PT	Temp	Total
Assembly	21	0	0	21	21	0	0	21	21	0	0	21
Equal Rights Commission	8	1	0	9	9	1	0	10	9	1	0	10
Internal Audit	6	0	0	6	7	0	0	7	7	0	0	7
Office of the Mayor	19	0	0	19	38	0	1	39	36	0	1	37
Municipal Attorney	36	0	4	40	36	0	3	39	39	0	3	42
Capital Projects Office	10	0	0	10	13	0	0	13	11	2	0	13
Municipal Manager	26	0	1	27	11	0	0	11	27	0	0	27
Finance	161	1	1	163	164	1	1	166	155	0	1	156
Information Systems	106	0	0	106	103	0	0	103	65	0	0	65
Community Planning	54	1	0	55	56	1	0	57	54	1	0	55
Property and Facility Management	57	0	0	57	67	0	2	69	65	0	0	65
Employee Relations	27	0	3	30	43	1	0	44	42	1	0	43
Office of Public Safety	3	0	0	3	4	0	0	4	4	0	0	4
Health and Human Services	71	5	0	76	110	8	1	119	108	8	0	116
Transportation Inspection	3	0	0	3	3	0	0	3	3	0	0	3
Fire	302	0	0	302	314	0	0	314	314	0	0	314
Police	407	0	0	407	407	0	0	407	429	0	0	429
Social Services	28	1	0	29	0	0	0	0	0	0	0	0
Office of Public Services	3	0	0	3	0	0	0	0	0	0	0	0
Museum	19	2	2	23	20	2	3	25	20	2	2	24
Library	67	12	0	79	101	17	0	118	120	11	5	136
Parks and Recreation	123	30	122	275	124	29	146	299	114	50	131	295
Transit	125	21	0	146	128	25	0	153	136	24	0	160
Public Works	392	18	26	436	402	18	23	443	338	15	24	377
Non-Departmental	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2,074	92	159	2,325	2,181	103	180	2,464	2,117	115	167	2,399

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APPENDIX D

PERSONNEL BENEFIT RATES

	<u>General Government</u>	<u>Fire</u>	<u>Police</u>	<u>Internal Service Fund*</u>
Retirement	15.77%	35.43%	30.61%	15.77%
Social Security	5.80	.40	1.50	5.80
Medical and Dental Insurance	10.50	7.70	7.00	10.50
Life Insurance	1.15	1.15	.70	1.15
Accrued Leave	2.75	2.80	3.25	5.50
Long-Term Disability	.15	.02	.04	.15
Unemployment Compensation	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL	36.62%	48.00%	43.60%	39.37%
Rate Used in the 1986 Budget	36.60%	48.00%	43.60%	39.40%

*Equipment Management

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APPENDIX E

OVERTIME SUMMARY BY DEPARTMENT

Department	1985 Revised	1986 Approved
Assembly	\$ 1,500	\$ 3,320
Equal Rights Commission	5,720	1,900
Internal Audit	4,170	-0-
Office of the Mayor	36,470	18,500
Municipal Attorney	9,450	8,980
Capital Projects Office	3,000	-0-
Municipal Manager	4,360	10,980
Finance	54,020	45,450
Information Systems	172,380	46,680
Community Planning	86,550	73,250
Property and Facility Management	52,180	48,250
Employee Relations	15,550	12,410
Office of Public Safety	500	200
Health and Human Services	58,160	59,950
Transportation Inspection	-0-	-0-
Fire	195,550	182,220
Police	1,328,380	1,396,540
Museum	8,000	20,610
Library	3,520	1,970
Parks and Recreation	118,650	120,630
Transit	585,160	527,410
Public Works	1,167,890	709,070
Non-Departmental	-0-	-0-
TOTAL	\$3,911,160	\$3,288,320

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APPENDIX F

VACANCY FACTOR SUMMARY BY DEPARTMENT

Department	1985 Revised	1986 Approved
Assembly	\$ -0-	\$ -0-
Equal Rights Commission	11,450	11,790
Internal Audit	3,000	10,560
Office of the Mayor	17,850	75,000
Municipal Attorney	39,770	55,850
Capital Projects Office	-0-	6,080
Municipal Manager	-0-	29,950
Finance	145,830	173,380
Information Systems	191,240	140,760
Community Planning	48,570	136,500
Property and Facility Management	75,420	85,600
Employee Relations	13,610	70,450
Office of Public Safety	-0-	-0-
Health and Human Services	67,290	342,510
Transportation Inspection	-0-	-0-
Fire	258,000	520,900
Police	456,680	525,070
Museum	16,880	17,390
Library	68,330	126,990
Parks and Recreation	235,050	304,170
Transit	195,640	201,510
Public Works	597,660	531,420
Non-Departmental	-0-	-0-
TOTAL	\$2,442,270	3,365,880

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APPENDIX G

TRAVEL SUMMARY BY DEPARTMENT

Department	1985 Revised	1986 Approved
Assembly	\$ 38,760	\$ 32,890
Equal Rights Commission	10,330	2,970
Internal Audit	3,670	3,210
Office of the Mayor	38,170	30,420
Municipal Attorney	8,970	7,850
Capital Projects Office	9,690	7,000
Municipal Manager	8,530	9,860
Finance	15,000	13,130
Information Systems	23,150	64,900
Community Planning	6,870	7,450
Property and Facility Management	9,880	1,530
Employee Relations	12,850	14,760
Office of Public Safety	4,370	1,840
Health and Human Services	34,340	20,820
Transportation Inspection	-0-	-0-
Fire	13,880	11,720
Police	41,170	44,000
Museum	4,040	4,990
Library	9,730	-0-
Parks and Recreation	1,190	-0-
Transit	2,490	2,490
Public Works	5,550	-0-
Non-Departmental	-0-	-0-
TOTAL	\$302,630	\$281,830

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APPENDIX H

CAPITAL OUTLAY SUMMARY BY DEPARTMENT

Department	1985 Revised	1986 Approved
Assembly	\$ -0-	\$ 12,400
Equal Rights Commission	1,000	-0-
Internal Audit	390	6,780
Office of the Mayor	30,800	5,600
Municipal Attorney	38,110	8,000
Capital Projects Office	26,400	1,520
Municipal Manager	6,190	29,310
Finance	32,960	13,440
Information Systems	230,180	492,730
Community Planning	16,480	19,070
Property and Facility Management	158,480	93,770
Employee Relations	22,780	12,990
Office of Public Safety	710	-0-
Health and Human Services	199,500	16,700
Transportation Inspection	1,460	750
Fire	238,410	247,860
Police	467,360	229,440
Museum	1,000	1,150
Library	48,740	180,870
Parks and Recreation	227,290	203,800
Transit	-0-	-0-
Public Works	1,633,760	289,980
Non-Departmental	-0-	-0-
TOTAL	\$3,382,000	\$1,866,160

APPENDIX I

1986 Approved General Government Operating Budget
DEBT SERVICE SUMMARY BY PROGRAM

Program	Original Issue	Outstanding 01-01-86	Principal Payment	Outstanding 12-31-86	Interest Payment	Service Payment in 1986 (Principal and Interest)
Heritage Land Bank	\$ 425,000	\$ 145,831	\$ 18,301	\$ 127,530	\$ 5,616	\$ 23,917
Museum	1,280,000	987,252	72,225	915,027	83,197	155,422
Library	14,060,000	8,601,176	1,385,168	7,216,008	725,348	2,110,516
Parking	5,000,000	4,940,000	230,000	4,710,000	268,381	498,381
Emergency Medical Services	574,530	135,430	50,430	85,000	6,975	57,405
Eagle River Fire	210,000	175,000	10,000	165,000	9,438	19,438
Anchorage Fire	4,420,780	2,213,047	451,541	1,761,506	163,022	614,563
Anchorage Roads and Drainage	136,529,403	100,102,396	5,465,240	94,637,156	8,705,960	14,171,200
Anchorage Police	3,315,300	2,953,550	97,600	2,855,950	295,904	393,504
Anchorage Parks and Recreation	21,298,500	14,975,048	1,587,616	13,387,432	1,212,300	2,799,916
Public Transit	1,280,000	935,000	110,000	825,000	82,555	192,555
Health and Human Services (Water Quality)					150,300	150,300
TOTAL	\$188,393,513	\$136,163,730	\$9,478,121	\$126,685,609	\$11,708,996	\$21,187,117

* Total does not include short-term principal and interest payments of \$48,000 for Sports Arena sound system, \$560,000* for Humana Option Lots or \$93,770 for security systems. These are budgeted in the department's direct costs and are included in the total debt service shown in the Budget Overview, Direct Costs by Type of Expenditure.

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APPENDIX J

FUNCTION COST COMPARISON BY FUND

Fund Title	1985 Revised	1986 Approved
0101 Areawide General	\$ 68,294,050	\$ 69,720,750
0102 City Service Area	2,071,820	2,091,270
0104 Chugiak Fire Service Area	242,130	224,260
0105 Glen Alps Service Area	126,560	125,300
0106 Girdwood Valley Service Area	377,760	380,630
0108 Service Area 35 - Non-Assessable Debt	1,368,670	1,338,740
0111 Birchtree-Elmore LRSA	74,590	76,460
0112 Campbell Airstrip LRSA	33,730	33,900
0113 Valli-Vue Estates LRSA	50,700	49,090
0114 Skyranch Estates LRSA	14,400	14,120
0115 Upper Grover LRSA	7,110	6,540
0116 Raven Woods LRSA	7,200	7,150
0117 Mt. Park Estates LRSA	19,030	19,010
0118 Mt. Park/Robin Hill LRSA	32,760	32,320
0119 Eagle River Rural Road Service Area	994,050	962,050
0131 Anchorage Fire Service Area	25,156,420	25,212,990
0141 Anchorage Roads and Drainage SA	22,092,780	25,087,620
0142 Talus West LRSA	28,000	24,410
0143 Upper O'Malley LRSA	183,090	242,310
0145 Rabbit Creek LRSA	33,890	33,710
0149 South Goldenview LRSA	61,790	63,660
0151 Anchorage Police Service Area	40,180,420	42,252,870
0161 Anchorage Parks and Recreation SA	13,285,480	13,072,350
0162 Eagle River/Chugiak Parks and Recreational Service Area	709,870	778,300
0181 Anchorage Building Safety SA	4,751,220	3,415,150
0221 Heritage Land Bank	2,219,330	1,772,250
0586 Sports Arena	386,790	261,530
0601 Equipment Maintenance	2,270,570	1,070,770
0602 Self Insurance	-0-	600,000
0896 Service Area 35 Roads & Drainage Assessable Debt	377,320	352,890
0897 City Service Area Roads and Drainage Assessable Debt	978,670	912,500
0898 Anchorage Roads and Drainage Assessable Debt	2,855,880	2,911,680
Total Function Cost	\$189,286,080	\$193,146,580

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APPENDIX K

FUND BALANCE SUMMARY

Fund Title	Forecast* 12-31-85 Fund Balance	1986 Function Cost	Fund Balance Appropriated
0101 Areawide	\$ 6,251,979	\$69,720,750	\$ 0
0102 City Service Area	1,013,878	2,091,270	500,000
0104 Chugiak Fire Service Area	632,508**	224,260	37,780
0105 Glen Alps Service Area	68,376	125,300	0
0106 Girdwood Valley Service Area	90,791	380,630	0
0108 Service Area 35- Non-Assessable Debt	240,511	1,338,740	0
0111 Birchtree-Elmore LRSA	27,160	76,460	2,130
0112 Campbell Airstrip LRSA	11,299	33,900	280
0113 Valli-Vue Estates LRSA	568	49,090	0
0114 Skyranch Estates LRSA	682	14,120	0
0115 Upper Grover LRSA	3,032	6,540	0
0116 Raven Woods LRSA	2,320	7,150	0
0117 Mt. Park Estates LRSA	2,377	19,010	0
0118 Mt. Park/Robin Hill LRSA	6,827	32,320	90
0119 Eagle River RRSA	89,027	962,050	0
0131 Anchorage Fire Service Area	3,237,510	25,212,990	500,000
0141 Anchorage Roads and Drainage SA	4,967,618	25,087,620	1,400,000
0142 Talus West LRSA	21,020	24,410	560
0143 Upper O'Malley LRSA	12,695	242,310	0
0145 Rabbit Creek LRSA	(2,281)	33,710	0
0149 South Goldenview LRSA	9,442	63,660	1,810
0151 Anchorage Police Service Area	1,841,685	42,252,870	0
0161 Anchorage Parks and Recreation SA	1,272,347	13,072,350	0
0162 Eagle River/Chugiak Parks and Recreational Service Area	409,162	778,300	100,000
0181 Anchorage Building Safety SA	943,106	3,415,150	0
0221 Heritage Land Bank	3,083,366	1,772,250	354,700
0601 Equipment Maintenance	4,675,836	1,070,770	323,530
0896 Service Area 35 Roads & Drainage Assessable Debt	1,140,589	352,890	0
0897 City Service Area Roads & Drainage Assessable Debt	1,812,501	912,500	102,580
0898 Anchorage Roads and Drainage Assessable Debt	1,067,443	2,911,680	259,740

* Forecast fund balance represents unaudited data and does not include all adjustments.

** The 1986 Capital Improvement Budget recommends an appropriation of \$350,000 to purchase fire equipment which would reduce this figure to \$282,508.

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

NOTE: Program revenues, which are earned by particular budget units, are budgeted in the units which anticipate them in 1986. Allocated revenues, such as federal and state revenue sharing, are allocated to the appropriate funds on the basis described for each revenue.

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9003	Penalty and Interest on Delinquent Taxes			
	Revenue estimated for penalties and interest on taxes paid after the due date.			
	Fund 0101 Areawide General	55.40	476,770	476,770
	Fund 0102 City Service Area	.11	950	950
	Fund 0104 Chugiak Fire Service Area	.31	2,670	2,670
	Fund 0105 Glen Alps Service Area	.02	170	170
	Fund 0106 Girdwood Valley Service Area	.07	600	600
	Fund 0131 Anchorage Fire Service Area	12.82	110,330	110,330
	Fund 0141 Anchorage Roads and Drainage Service Area	9.16	78,830	78,830
	Fund 0151 Anchorage Police Service Area	16.83	144,840	144,840
	Fund 0161 Anchorage Parks and Recreation Service Area	4.75	40,880	40,880
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.53	4,560	4,560
		<u>100.00</u>	<u>860,600</u>	<u>860,600</u>
9004	Tax Cost Recoveries			
	Administrative and litigation costs recovered on tax foreclosed property.			
	Fund 0101 Areawide General	100.00	71,000	71,000
9021	Franchises			
	Revenue is generated from franchises paid by Anchorage Natural Gas, Inc., and Shell Oil.			
	Fund 0101 Areawide General	100.00	510,710	510,710

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9022	Payment in Lieu of Taxes Revenue paid in lieu of taxes by the Alaska State Housing Authority.			
	Fund 0101 Areawide General	100.00	67,960	68,110
9023	Hotel and Motel Taxes Revenue generated from 8% tax on room rentals of less than 30 days.			
	1113 Community Promotion	.00	1,774,210	-0-
	Fund 0101 Areawide General	100.00	1,774,210	3,832,290
		<u>100.00</u>	<u>3,548,420</u>	<u>3,832,290</u>
9024	Penalty and Interest on Hotel and Motel Taxes Penalties and interest on Hotel and Motel taxes paid after the due date.			
	Fund 0101 Areawide General	100.00	3,900	3,900
9111	Building and Trade Licenses Issuance of regulatory licenses to contractors subject to Building Code regulations.			
	7530 Building Inspection	100.00	90,000	26,000
9112	Taxicab Permits Revenue generated from fees for taxicab cab permits and reserved taxi parking spaces.			
	2700 Transportation Inspection	100.00	189,490	157,640
9113	Contractor Certificates and Examinations Revenue generated for fees charged to private contractors for examinations and certification.			
	7530 Building Inspection	100.00	5,000	2,500

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9114	Chauffeur Licenses Revenue generated from sale of new chauffeur licenses.			
	2700 Transportation Inspection	100.00	14,000	14,000
9115	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.			
	2700 Transportation Inspection	100.00	8,750	10,620
9116	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications.			
	1020 Clerk	14.29	20,000	10,000
	7530 Building Inspection	85.71	20,000	60,000
		<u>100.00</u>	<u>40,000</u>	<u>70,000</u>
9117	Chauffeur License Renewal Revenue generated from fee of \$25 for renewal of chauffeur licenses.			
	2700 Transportation Inspection	100.00	21,000	18,250
9118	Bicycle Licenses Revenue generated from the sale of bicycle licenses.			
	4420 Records	100.00	500	100

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9131	Plan Checking 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.			
	7540 Code Compliance & Abatement	77.75	1,100,000	543,440
	3420 Fire Code Enforcement	22.25	-0-	155,500
		<u>100.00</u>	<u>1,100,000</u>	<u>698,940</u>
9132	Building Permits 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.			
	7530 Building Inspection	100.00	1,900,000	1,554,030
9133	Electrical Permits Fees for electrical permits are based on the type of structure and electrical work performed.			
	7530 Building Inspection	100.00	600,000	450,000
9134	Gas and Plumbing Permits Revenues generated from issuance of gas and plumbing permits.			
	7530 Building Inspection	100.00	625,000	465,000
9135	Moving Fence/Sign Fees Fees associated with issuance of fence and sign placement permits.			
	7530 Building Inspection	100.00	15,000	1,190

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9136	Construction and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits.			
	7363 Permits and Enforcement	100.00		134,300
	7360 Program Management	0	83,500	-0-
	7680 Permits Inspection	0	108,000	-0-
		<u>100.00</u>	<u>191,500</u>	<u>134,300</u>
9137	Elevator Inspection Fees Fees associated with elevator permits and annual inspection certification.			
	7530 Building Inspection	100.00	45,000	90,000
9138	Mobile Home Inspection Fees Fees associated with annual code compliance inspection.			
	7520 Zoning Enforcement	55.56	25,000	20,000
	7530 Building Inspection	44.44	20,000	7,000
		<u>100.00</u>	<u>45,000</u>	<u>27,000</u>
9139	Land Use Permits Fees associated with the issuance of land use permits			
	7540 Code Compliance & Abatement	100.00	-0-	97,390
9141	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Sports Arena.			
	1647 Sports Arena	100.00	50,000	75,800

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9191	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.			
	2120 Medical Administration	100.00	50,000	14,000
9192	Emissions Inspection Fees Fees collected from conducting inspections under Vehicle Inspection and Maintenance Program.			
	2540 Inspection and Maintenance Program	100.00	600,000	1,450,000
9199	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, and related legal fees.			
	7520 Zoning Enforcement	66.67	30,000	25,000
	7530 Building Inspection	33.33	2,000	12,500
		<u>100.00</u>	<u>32,000</u>	<u>37,500</u>
9211	Court Fines and Forfeitures Revenue received from the court system for violations of municipal codes.			
	2120 Medical Administration	1.72	30,000	20,000
	4630 Traffic	90.98	1,211,000	1,058,800
	7520 Zoning Enforcement	.43	5,000	5,000
	7363 Permits Inspection	6.87	92,000	80,000
		<u>100.00</u>	<u>1,338,000</u>	<u>1,163,800</u>
9212	Failure to Appear Warrants Revenue received for service of warrants.			
	4760 Warrants	100.00	-0-	355,500

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9213	Library Book Fines Revenue generated from fines on overdue books and materials.			
	5330 Public Services	.00	11,260	-0-
	5362 Loussac Library	19.83	-0-	2,130
	5363 Headquarters Library	5.21	-0-	560
	5364 Spenard Branch Library	1.21	-0-	130
	5365 Mt. View Branch Library	3.17	-0-	340
	5366 Sand Lake Branch Library	5.21	-0-	560
	5367 Samson/Diamond Library	32.60	-0-	3,500
	5368 Grandview Gardens Branch	11.17	-0-	1,200
	5369 Muldoon Branch	11.17	-0-	1,200
	5371 Eagle River/Chugiak Branch	9.50	-0-	1,020
	5372 Gerrish Branch	0.93	-0-	100
		<u>100.00</u>	<u>11,260</u>	<u>10,740</u>
9215	Other Fines and Forfeitures Collection of charges for excess false alarm violations and other miscellaneous violations.			
	2700 Transportation Inspection	21.28	6,000	5,000
	4410 Technical Services Administration	31.91	21,000	7,500
	7530 Building Inspection	46.81	3,000	11,000
		<u>100.00</u>	<u>30,000</u>	<u>23,500</u>
9311	Federal Revenue Sharing Federal Revenue Sharing monies are allocated on the same basis as State- shared revenues.			
	Fund 0101 Areawide General	49.99	5,181,830	3,509,670
	Fund 0104 Chugiak Fire Service Area	.17	15,010	11,940
	Fund 0105 Glen Alps Service Area	.07	6,180	4,910
	Fund 0106 Girdwood Valley Service Area	.17	15,010	11,940
	Fund 0131 Anchorage Fire Service Area	12.62	1,113,980	886,020
	Fund 0141 Anchorage Roads and Drainage Service Area	11.38	1,004,530	798,960

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
	Fund 0151 Anchorage Police Service Area	18.44	1,627,720	1,294,620
	Fund 0161 Anchorage Parks and Recreation Service Area	6.82	602,010	478,810
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.34	-0-	23,870
		<u>100.00</u>	<u>9,566,270</u>	<u>7,020,740</u>
9312	Federal In Lieu of Property Tax Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality.			
	Fund 0101 Areawide General	49.82	226,720	229,180
	Fund 0104 Chugiak Fire Service Area	.17	770	780
	Fund 0105 Glen Alps Service Area	.07	320	320
	Fund 0106 Girdwood Valley Service Area	.50	2,260	2,300
	Fund 0131 Anchorage Fire Service Area	12.58	56,860	57,870
	Fund 0141 Anchorage Roads and Drainage Service Area	11.34	51,260	52,160
	Fund 0151 Anchorage Police Service Area	18.39	83,130	84,590
	Fund 0161 Anchorage Parks and Recreation Service Area	6.79	30,690	31,240
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.34	-0-	1,560
		<u>100.00</u>	<u>452,010</u>	<u>460,000</u>
9324	Mass Transportation Revenue provided by the Urban Mass Transportation Authority to assist in operation of the local transit system.			
	6220 Transit Operations	100.00	623,090	500,000
9331	Other Federal Grant Revenue			
	1050 Equal Rights Commission	100.00	-0-	40,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9342	Municipal Assistance			
	Alaska Statute 43.20.016 establishes the Municipal Assistance Fund within the State Department of Revenue for the purpose of sharing corporate income tax revenue with municipalities. The intent of the revenue is to reduce property tax levies in reasonable proportion to the amount of State aid received.			
	Fund 0101 Areawide General	51.20	19,534,460	19,408,500
	Fund 0104 Chugiak Fire Service Area	.16	60,350	60,350
	Fund 0105 Glen Alps Service Area	.07	26,410	26,410
	Fund 0106 Girdwood Valley Service Area	.17	64,120	64,120
	Fund 0131 Anchorage Fire Service Area	12.25	4,620,530	4,620,530
	Fund 0141 Anchorage Roads and Drainage Service Area	9.45	4,164,130	3,564,130
	Fund 0151 Anchorage Police Service Area	17.90	6,751,630	6,751,630
	Fund 0161 Anchorage Parks and Recreation Service Area	7.81	2,496,970	2,496,970
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.33	-0-	124,470
	Fund 0896 Special Assessment Roads & Drainage Service Area	.07		1,490
	Fund 0898 Anchorage Roads & Drainage Special Assessments	1.59	-0-	600,000
		<u>100.00</u>	<u>37,718,600</u>	<u>37,718,600</u>
9344	Fisheries Tax			
	Alaska Statute 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality be refunded by the State. Estimate is based on receiving 40% of the actual entitlement.			
	Fund 0101 Areawide General	100.00	66,700	66,700

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9346	Health Facilities Alaska Statute 29.89.030 provides for payment to a municipality in which a health facility is located \$2,000 per bed for each bed actually used for patient care, or \$8,000 per facility as the municipality determines. Estimate is based on receiving 100% of the actual entitlement.			
	Fund 0101 Areawide General	100.00	977,500	1,017,750
9347	Liquor Licenses 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 where the liquor establishments are located.			
	Fund 0151 Anchorage Police Service Area	100.00	320,570	320,570
9348	Amusement Device Licenses Alaska Statute 43.35 provides for refund of 50% of all amusement device taxes and 75% of all punch-board taxes collected within the Municipality by the State.			
	Fund 0101 Areawide General	100.00	30,000	30,000
9349	Road Maintenance Alaska Statute 29.89.020 provides for payment of \$2,500 per mile for each mile of road, street or highway maintained by the local government, subject to certain statutory exclusions. Estimate is based on receiving 100% of actual entitlement.			

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
		<u>Miles</u>		
Fund 0105	Glen Alps Service Area	13.34	30,910	30,910
Fund 0106	Girdwood Valley Service Area	10.54	24,420	24,420
Fund 0111	Birchtree/Elmore LRSA	8.95	20,710	20,710
Fund 0112	Campbell Airstrip LRSA	8.51	19,720	19,720
Fund 0113	Valli Vue Estates LRSA	3.08	7,140	7,140
Fund 0114	Skyranch Estates LRSA	.85	1,970	1,970
Fund 0115	Upper Grover LRSA	.55	1,270	1,270
Fund 0116	Raven Woods/Bubbling Brook LRSA	1.11	2,570	2,570
Fund 0117	Mt. Park Estates LRSA	1.54	3,570	3,570
Fund 0118	Mt. Park/Robin Hill LRSA	3.64	8,430	8,430
Fund 0119	Eagle River LRSA	171.43	397,170	397,170
Fund 0141	Anchorage Roads and Drainage Service Area	487.84	1,130,240	1,130,240
Fund 0142	Talus West LRSA	4.00	9,270	9,270
Fund 0143	Upper O'Malley LRSA	15.80	36,610	36,610
Fund 0144	Eagle River LRSA	28.97	-0-	-0-
Fund 0145	Rabbit Creek View/Heights LRSA	7.47	17,310	17,310
Fund 0146	Chugiak LRSA	53.83	-0-	-0-
Fund 0147	Eagle River Valley LRSA	60.91	-0-	-0-
Fund 0148	Birchwood LRSA	18.27	-0-	-0-
Fund 0149	South Goldenview LRSA	12.11	28,060	28,060
		<u>912.74</u>	<u>1,739,370</u>	<u>1,739,370</u>
9355	Electric Co-op Allocation Alaska Statute 10.25.570 provides that proceeds (less collection 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.			
Fund 0101	Areawide General	50.30	335,500	335,500
Fund 0104	Chugiak Fire Service Area	.17	1,130	1,130
Fund 0105	Glen Alps Service Area	.07	470	470
Fund 0106	Girdwood Valley Service Area	.23	1,530	1,530

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
	Fund 0131 Anchorage Fire Service Area	12.61	84,110	84,110
	Fund 0141 Anchorage Roads and Drainage Service Area	11.37	75,840	75,840
	Fund 0151 Anchorage Police Service Area	18.44	123,000	123,000
	Fund 0161 Anchorage Parks and Recreation Service Area	6.81	45,420	45,420
		<u>100.00</u>	<u>667,000</u>	<u>667,000</u>
9356	State Auto Fees Alaska Statute 28.10.431 provides for refund from the State of fees collected in lieu of personal property tax on motor vehicles.			
	Fund 0101 Areawide General	50.03	2,097,060	2,167,680
	Fund 0104 Chugiak Fire Service Area	.17	7,080	7,320
	Fund 0105 Glen Alps Service Area	.07	2,910	3,020
	Fund 0106 Girdwood Valley Service Area	.08	3,330	3,440
	Fund 0131 Anchorage Fire Service Area	12.63	525,830	543,530
	Fund 0141 Anchorage Roads and Drainage Service Area	11.39	474,200	490,170
	Fund 0151 Anchorage Police Service Area	18.46	768,550	794,430
	Fund 0161 Anchorage Parks and Recreation Service Area	6.83	284,350	293,930
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.34	-0-	-0-
		<u>100.00</u>	<u>4,163,310</u>	<u>4,303,520</u>
9357	National Forest Allocation Revenue received from the U.S. Forest Service through the State for sale of timber or other forest products, leases, and other land use charges on national forest lands located within the Municipality.			
	Fund 0141 Anchorage Roads and Drainage SA	100.00	1,480	1,480

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9362	General State Revenue Sharing Alaska Statute 29.88.010 provides for State equalization of tax resources for local government services through application of an equalization entitlement based on population, relative ability to generate revenue, and local tax burden.			
	Fund 0101 Areawide General	48.89	7,381,380	8,059,850
	Fund 0104 Chugiak Fire Service Area	.34	50,330	55,220
	Fund 0105 Glen Alps Service Area	.11	16,280	17,860
	Fund 0106 Girdwood Valley Service Area	.13	19,250	21,110
	Fund 0108 Service Area 35 Former Borough Roads and Drainage Service Area	1.48	219,100	240,350
	Fund 0131 Anchorage Fire Service Area	12.50	1,852,010	2,029,990
	Fund 0141 Anchorage Roads and Drainage SA	6.90	1,021,490	1,120,560
	Fund 0143 Upper O'Malley LRSA	.09	13,060	14,620
	Fund 0151 Anchorage Police Service Area	19.84	2,940,120	3,222,000
	Fund 0161 Anchorage Parks and Recreation Service Area	8.24	1,221,350	1,338,170
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.39	57,760	63,340
	Fund 0586 Sports Arena	1.09	-0-	56,860
	Fund 0896 SA35 Roads and Drainage		25,170	-0-
		<u>100.00</u>	<u>14,817,300</u>	<u>16,239,930</u>
9411	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).			
	1543 Platting	100.00	520,000	300,000
9412	Zoning Fees Fees assessed for rezoning and conditional use applications.			
	1542 Zoning	100.00	115,000	100,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9413	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.			
	1542 Zoning	37.50	20,000	15,000
	7530 Building Inspection	62.50	30,000	25,000
		<u>100.00</u>	<u>50,000</u>	<u>40,000</u>
9415	Miscellaneous Map Sales Revenue generated from the sale of topographic and other types of maps.			
	1513 Cartographics	100.00	21,000	21,000
9421	Junk Removal Fees Fees are charged to remove cars from private property.			
	2530 Junk Car Program	100.00	2,000	-0-
9423	Family Planning Fees Direct charges to patients for family planning services. Fees are based on a sliding income scale.			
	2470 Family Planning Clinic	100.00	95,000	97,000
9425	Dispensary Fees Revenues generated from reimbursement for premarital blood tests.			
	2450 Chronic & Infectious Disease	100.00	32,500	47,500

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9426	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations.			
	2650 Child & Adult Daycare	4.71	-0-	23,500
	2450 Public Facilities Inspection	.00	247,300	-0-
	2460 Environmental Engineering	.00	206,000	-0-
	2660 Environmental Sanitation	65.22	-0-	325,580
	2670 On Site Water/Sewer	30.07	-0-	150,090
		<u>100.00</u>	<u>453,300</u>	<u>499,170</u>
9431	Public Transit Fees Direct fees for use of the Anchorage public transit system.			
	6220 Transit Operations	100.00	1,390,960	1,414,650
9436	Transit Charter Fees Revenue generated from charters of double-decker buses.			
	6220 Transit Operations	100.00	10,000	20,960
9441	Recreational Activities Revenue generated from Sports Arena profits, room rentals, garden plots and classes.			
	1647 Sports Arena	11.52	69,840	28,270
	5440 Recreation	55.95	95,250	138,000
	5430 Community Schools/Programs	26.94	42,550	66,470
	5470 Eagle River/Chugiak Parks and Recreation	5.59	-0-	13,800
		<u>100.00</u>	<u>207,640</u>	<u>246,540</u>
9443	Swim Fees Fees and charges for use of various public swimming pools (excluding fees for school district programs)			
	5440 Recreation	87.34	464,380	579,710
	5470 Eagle River/Chugiak Parks and Recreation	12.66	71,660	84,000
		<u>100.00</u>	<u>536,040</u>	<u>663,710</u>

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9445	Cemetery Fees Fees for burial, disinterment and grave use permits.			
	1649 Cemetery	100.00	40,000	32,000
9446	Ski Fees Revenues generated from operation of the Centennial Park and Russian Jack ski areas.			
	5440 Recreation	100.00	14,000	11,000
9447	Golf Fees Revenue generated from operation of the Russian Jack golf course.			
	5440 Recreation	100.00	16,000	25,000
9448	Camper Park Fees Revenues generated from operation of the Centennial Park and Lions camper areas.			
	5440 Recreation	100.00	90,000	90,000
9449	Sydney Laurence Auditorium/4th Avenue Theatre Fees Revenue generated from auditorium rental fees.			
	1646 Sydney Laurence Auditorium	100.00	39,630	74,870
9451	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.			
	3300 Emergency Medical Service	100.00	1,035,000	1,180,100

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9453	Fire Alarm Fees Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.			
	3230 Fire Communications	100.00	15,600	15,600
9454	State Fire Training Contract Fees charged for classroom/dormitory/grounds use of fire training center.			
	3600 Fire Training Center	100.00	36,300	36,500
9462	Subdivision Inspection Fees Fees for platting services and establishment of subdivisions.			
	7362 Private Development Inspection	100.00	685,000	379,240
9463	Mapping Fees Revenue generated from the sale of ozalid and blue line maps.			
	7332 Survey	100.00	50,000	50,000
9464	Demolition Services Charges for demolition of unsafe or condemned structures.			
	7530 Building Inspection	100.00	42,000	15,000
9471	Building Rental Auditorium rental fees			
	5210 Museum	100.00	-0-	87,080

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9481	State of Alaska - 911 Charges for extending "911" emergency telephone service to the Alaska State Troopers.			
	4430 Communications	100.00	22,700	32,500
9484	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees.			
	2120 Medical Administration	100.00	200,000	120,000
9492	Service Fees - School District Reimbursement for use of municipal swimming pools by the school district and administration of Arts in Public Places Program.			
	1700 Capital Projects Office	.00	52,760	-0-
	1710 Capital Projects	9.90	-0-	55,000
	5440 Recreation	72.08	400,000	400,000
	5470 Eagle River/Chugiak Parks and Recreation	18.02	100,000	100,000
		<u>100.00</u>	<u>552,760</u>	<u>555,000</u>
9493	Microfiche Sales Revenue generated from the copying and sale of property appraisal microfiche to the public.			
	1353 Real Property	100.00	26,670	27,800
		<u>100.00</u>	<u>26,670</u>	<u>27,800</u>
9494	Clinic Fees Revenue generated from collection of fees for visits to sexually transmitted disease clinic.			
	2260 STD Clinic	100.00	50,000	54,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9495	Parking Authority Service Fees			
	1430 Client Services	6.31	-0-	9,750
	1450 Information Processing	70.33	-0-	92,710
	1480 Telecommunications Services	3.31	-0-	21,050
	7330 Survey	.59	-0-	900
	7371 Traffic Engineering	17.13	-0-	26,470
	7830 Equipment Maintenance OPS	2.33	-0-	3,600
		<u>100.00</u>	<u>-0-</u>	<u>154,480</u>
9499	Reimbursed Cost			
	Reimbursement for various products and services including legal transcripts and tapes, Police accident reports, tax billing information and support to the Police and Fire Retirement Board.			
	1020 Clerk	1.48	20,000	15,000
	1060 Internal Audit	.18	2,000	2,000
	1150 Municipal Attorney	.59	5,300	5,300
	1345 Delinquent Collections	.65	6,000	6,000
	1346 Taxes	.20	2,000	2,200
	1647 Sports Arena	3.41	21,000	36,000
	1650 Egan Convention Center		17,000	32,000
	1844 Records and Benefits	6.49	47,370	69,610
	3230 Fire Communications	.46	-0-	4,950
	4420 Records	1.48	12,000	15,000
	4620 Patrol	4.69	50,000	50,000
	4630 Traffic	.11	1,500	1,200
	4760 Warrants	.00	300	-0-
	5210 Museum	.00	4,500	-0-
	7520 Zoning Enforcement	.02	-0-	200
	7530 Building Inspection	.92	40,000	10,000
	7363 Permit Inspection	2.86	30,000	30,000
	7371 Traffic Engineering	30.73	323,820	323,820
	7372 Traffic Signal Maintenance	45.01	479,430	479,430
	7830 Equipment Maintenance Operations	.72	11,860	6,740
		<u>100.00</u>	<u>1,074,080</u>	<u>1,089,450</u>
9532	Miscellaneous Non-operating Income			
	Funds confiscated during gambling raids.			
	4710 Investigation Services Admin.	100.00	-0-	10,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9601	Contributions from other Funds Contributions received from other municipal funds.			
	Fund 0101 Areawide	.00	500,800	-0-
	Fund 0102 City Service Area	.00	1,569,770	-0-
	Fund 0586 Sports Arena Enterprise	.00	164,100	-0-
	Fund 0601 Equipment Maintenance	51.85	613,500	76,900
	Fund 0897 Special Assessments City Service Area	48.15	120,070	120,070
		<u>100.00</u>	<u>2,968,240</u>	<u>196,970</u>
9623	Utility Revenue Distribution from ATU Utility distribution from designated utility of up to 5% gross revenues.			
	Fund 0101 Areawide	76.90	-0-	4,229,230
	Fund 0130 Anchorage Fire SA	3.92	-0-	215,860
	Fund 0141 Anchorage Roads and Drainage SA	3.29	-0-	180,960
	Fund 0151 Police Service Area	15.09	-0-	829,940
	Fund 0161 Anchorage Parks and Recreation Service Area	.80	-0-	44,010
		<u>100.00</u>	<u>-0-</u>	<u>5,500,000</u>
9711	Assessments Revenue generated from costs assessed to property owners for road construction.			
	7650 Special Assessments SA 35	8.67	200,000	130,000
	7660 Special Assessments City Service Area	21.33	343,000	320,000
	7670 Special Assessments Anchorage Roads & Drainage Service Area	70.00	850,000	1,050,000
		<u>100.00</u>	<u>1,393,000</u>	<u>1,500,000</u>

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9712	Penalty and Interest on Assessments Penalty and interest on assessments paid after the due date.			
	7650 Special Assessments Service Area 35	13.51	91,000	80,000
	7660 Special Assessments City Service Area	22.30	132,000	132,000
	7670 Special Assessments Anchorage Roads & Drainage Service Area	64.19	320,000	380,000
		<u>100.00</u>	<u>543,000</u>	<u>592,000</u>
9731	Lease and Rental Revenues Rental incomes from Museum Meeting Rooms, Jail Facilities, Sports Arena, Municipal land leases, and property owned by the Parking Revenue Fund.			
	1625 Heritage Land Bank	56.43	372,320	428,000
	1647 Sports Arena	5.27	112,000	40,000
	4140 Fiscal Management (Police)	38.30	268,940	290,450
		<u>100.00</u>	<u>753,260</u>	<u>758,450</u>
9732	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State.			
	1625 Heritage Land Bank	100.00	61,030	55,000
9741	State Land Sales Revenue generated from sale of land conveyed to Municipality by the State.			
	1625 Heritage Land Bank	100.00	715,980	934,550

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9742	Other Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.			
	4450 Property and Evidence	2.12	30,000	2,600
	7830 Equipment Maintenance Operations	97.88	100,000	120,000
		<u>100.00</u>	<u>130,000</u>	<u>122,600</u>
9752	Parking Garages and Lots Charges for use of the 7th and 'G' parking garage and various other lots			
	5210 Museum	.00	15,000	-0-
			<u>15,000</u>	<u>-0-</u>
9761	Cash Pool Short-Term Interest Accrued interest earned on investments			
	Fund 0101 Areawide General	41.29	3,748,880	2,868,020
	Fund 0104 Chugiak Fire Service Area	.68	62,760	47,070
	Fund 0105 Glen Alps Service Area	.06	5,780	4,340
	Fund 0106 Girdwood Valley Service Area	.14	12,740	9,560
	Fund 0108 SA 35 Former Borough Roads and Drainage	.29	27,300	20,480
	Fund 0111 Birchtree/Elmire LRSA	.01	960	720
	Fund 0112 Campbell Airstrip LRSA	.00	130	100
	Fund 0119 Eagle River Rural Road Service Area	.10	9,190	6,890
	Fund 0131 Anchorage Fire Service Area	6.48	600,000	450,000
	Fund 0141 Anchorage Roads and Drainage SA	6.61	611,300	458,480
	Fund 0142 Talus West LRSA	.05	4,770	3,580
	Fund 0143 Upper O'Malley LRSA	.02	1,490	1,120
	Fund 0149 South Goldenview LRSA	.00	520	390
	Fund 0151 Anchorage Police Service Area	6.53	604,880	453,660
	Fund 0161 Anchorage Parks and Recreation Service Area	6.93	641,990	481,490
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.64	58,920	44,190

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
	Fund 0181 Anchorage Building Safety Service Area	.65	270,640	45,100
	Fund 0601 Equipment Maintenance	7.77	690,000	540,000
	Fund 0602 Self Insurance	7.56	0	525,000
	Fund 0896 Special Assessments Roads/Drains	2.04	188,560	141,400
	Fund 0897 Special Assessments City Service Area	3.36	311,420	233,570
	Fund 0898 Special Assessments Anchorage Roads and Drainage Service Area	8.79	815,140	611,360
		<u>100.00</u>	<u>8,667,370</u>	<u>6,946,520</u>
9762	Other Short-Term Interest Interest earned on other than cash-pool deposits.			
	Fund 0101 Areawide General	8.24	23,110	17,330
	Fund 0102 City Service Area	31.10	87,200	65,400
	Fund 0108 Service Area 35 Former Borough Roads and Drainage	1.54	4,320	3,240
	Fund 0131 Anchorage Fire Service Area	2.04	5,700	4,280
	Fund 0141 Anchorage Roads and Drainage Service Area	10.22	28,670	21,500
	Fund 0151 Anchorage Police Service Area	.15	440	330
	Fund 0161 Anchorage Parks and Recreation Service Area	3.98	11,150	8,360
	Fund 0897 Special Assessments City Service Area	2.04	5,700	4,280
	Fund 0898 Special Assessments Anchorage Roads and Drainage Service Area	5.03	14,110	10,580
	Fund 1665 Self Insurance	35.66		75,000
		<u>100.00</u>	<u>180,400</u>	<u>210,300</u>
9765	Long Term Interest Interest generated from home mortgage revenue bonds.			
	Fund 0101 Areawide General	100.00	-0-	800,000

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9782	Lost Book Reimbursement Reimbursement for lost books and library materials			
	5330 Public Services		1,910	-0-
	5362 Loussac Library	14.29	-0-	100
	5363 Headquarters Library	8.57	-0-	60
	5364 Spenard Branch Library	5.71	-0-	40
	5365 Mt. View Branch Library	5.71	-0-	40
	5366 Sand Lake Branch Library	5.71	-0-	40
	5367 Samson/Diamond Branch	21.44	-0-	150
	5368 Grandview Gardens Branch	7.14	-0-	50
	5369 Muldoon Branch	7.14	-0-	50
	5371 Eagle River/Chugiak Branch	18.58	-0-	130
	5372 Gerrish Branch	5.71	-0-	40
		<u>100.00</u>	<u>1,910</u>	<u>700</u>
9783	Library Fees Lecture hall rental			
	5340 Community Services	100.00	-0-	1,400
9784	Beverage Revenue Revenue is generated by collecting a portion of the profits from the sale of alcoholic beverages in the Sports Arena.			
	1647 Sports Arena	100.00	6,000	24,600
9793	Liquor Licenses Fees for processing liquor license applications and mail-outs to property owners.			
	1020 Clerk	100.00	2,000	5,000

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9794	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.			
	1020 Clerk	30.43	3,500	3,500
	7520 Zoning Enforcement	69.57	10,000	8,000
		<u>100.00</u>	<u>13,500</u>	<u>11,500</u>
9795	Sale of Contractor Specifications Revenue generated from the sale of building specifications.			
	7322 Municipal Inspection	30.00	6,000	6,000
	1330 Purchasing	70.00	12,500	14,000
		<u>100.00</u>	<u>18,500</u>	<u>20,000</u>
9796	Transit Advertising Fees Fees for advertising posted on Public Transit coaches.			
	6130 Marketing and Customer Service	100.00	30,000	30,000
9797	Copier Fees Revenue generated from coin operated copiers.			
	2540 I & M Program	1.73	0	1,000
	5330 Public Services		50,020	0
	5362 Loussac Library	17.31	0	10,000
	5363 Headquarters Library	5.19	0	3,000
	5364 Spenard Branch Library	1.56	0	900
	5365 Mt. View Branch Library	6.27	0	3,620
	5366 Sand Lake Branch Library	6.34	0	3,660
	5367 Samson/Diamond Branch Library	29.04	0	16,780
	5368 Grandview Gardens Branch	9.28	0	5,360
	5369 Muldoon Branch	9.04	0	5,220
	5371 Eagle River/Chugiak Branch	13.74	0	7,940
	5372 Gerrish Branch	.50	0	290
		<u>100.00</u>	<u>50,020</u>	<u>57,770</u>

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APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1986 Distribution	Amount Budgeted	
			1985 Revised	1986 Approved
9798	Miscellaneous Revenue Coin donations from reflecting pool			
	5210 Museum	100.00	46,000	600
9822	Fire Training Center Fees Revenue generated from Fire Training Center use.	100.00	0	21,470

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APPENDIX M

FEDERAL REVENUE SHARING SUMMARY

<u>Fund/Budget Unit/Division</u>	<u>Expenditure Account</u>	<u>Amount</u>
0101 Areawide General		
1532 Land Use Planning	1100 Salaries & Wages	\$ 354,480
	1200 Overtime	
	1400 Benefits	
	3100 Professional Services	
	3700 Rentals	
1533 Transportation Planning	1100 Salaries & Wages	106,340
	1200 Overtime	
	1400 Benefits	
2440 Maternal and Child Health	1100 Salaries & Wages	101,780
	1400 Benefits	
2450 Chronic and Infectious Diseases	1100 Salaries & Wages	25,280
	1400 Benefits	
	3100 Professional Services	
2460 Sexually Transmitted Disease Clinic	1100 Salaries & Wages	95,810
	1400 Benefits	
2470 Family Planning	1100 Salaries & Wages	76,510
2660 Environmental Sanitation	1100 Salaries & Wages	198,150
	1400 Benefits	
2670 On-Site Water/Sewer	1100 Salaries & Wages	110,000
3300 Emergency Medical Services	1100 Salaries & Wages	1,228,030
	1200 Overtime	
	1400 Benefits	
5210 Museum	1100 Salaries & Wages	237,600
	1400 Benefits	
	2200 Operating Supplies	
	5500 Art Objects	
5381 Library Technical Services	1100 Salaries & Wages	233,740
	1400 Benefits	
	2200 Operating Supplies	
	5500 Library Books	
5360 Branch Libraries	1100 Salaries & Wages	741,950
	1400 Benefits	
Sub-Total 0101		<u>\$3,509,670</u>

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APPENDIX M

FEDERAL REVENUE SHARING SUMMARY

<u>Fund/Budget Unit/Division</u>	<u>Expenditure Account</u>	<u>Amount</u>
0104 Chugiak Fire Service Area 3540 Chugiak Fire Operations	2200 Operating Supplies	\$ 11,940
0105 Glen Alps Service Area 7450 Street Maintenance-Glen Alps	3808 Contractual Services	4,910
0106 Girdwood Valley Service Area 5480 Girdwood Parks and Recreation	3500 Public Utility Service	3,170
3550 Girdwood Fire Operations	2200 Operating Supplies	3,530
7460 Girdwood Street Maintenance	3808 Contractual Services	5,240
Sub-Total Fund 0106		<u>11,940</u>
0131 Anchorage Fire Service Area 3520 Fire Suppression	1100 Salaries & Wages	886,020
0141 Anchorage Roads and Drainage Service Area 7430 Street Maintenance	1100 Salaries & Wages	798,960
0151 Anchorage Police Service Area 4620 Patrol	1100 Salaries & Wages	1,294,620
0161 Anchorage Parks and Recreation Service Area 5450 Parks Maintenance and Operations	1100 Salaries & Wages	478,810
0162 Eagle River/Chugiak Recreation Facilities	1100 Salaries & Wages	23,870
Total		<u>\$7,020,740</u>

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APPENDIX N

GLOSSARY OF TERMS

Ad valorem tax	A tax based on value. Property taxes in the municipality are an ad valorem tax. Taxpayers pay a set rate per dollar of assessed value of taxable property.
Allocated revenues	Revenues received or earned by the municipality which are not attributed to a particular program or service. Examples are federal and state revenue sharing and interest earned on cash investments. These revenues are distributed to funds (service areas), but not to particular programs. The method of allocation varies, depending on the type of revenue.
Allowed budget	Amount the total budget can be without exceeding the tax limitation. Calculated by adding the amount of taxes allowed under the tax limitation and other anticipated revenues (program and allocated revenues and intragovernmental charges to non-tax-supported units such as grants and utilities).
Amount required to continue existing programs	The current year's budget adjusted by the amount necessary to pay for the existing personnel, known debt service and certain other one-time costs or known new requirements.
Appropriation	An authorization by the Assembly to make expenditures. The Assembly makes appropriations in the operating budget for each department and fund. Appropriations lapse at the end of the fiscal year.
Areawide Services	Services provided throughout the entire municipality. Examples are education, planning and zoning, library, health and transit.
Average mill rate	The average tax rate (mill levy) computed by: $\frac{\text{Total property tax required}}{\text{Total area-wide assessed valuation}} \times 1,000 = \text{Average Mill Rate}$

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APPENDIX N

GLOSSARY OF TERMS

Assessed valuation	The value of real estate and other taxable property established by the municipality as a basis for levying taxes. By state law, all taxable property must be assessed annually at 100% of market value.
Balanced budget	A budget in which sufficient revenues must be available to fund anticipated expenditures.
Budget unit	An organization level for which a budget is prepared. This is usually a division or section, depending on the organizational structure of the particular department.
Budget year	The fiscal year of the approved budget. For example, 1986 is the current year; 1986 is the budget year.
Charter	The governing document which created the Municipality of Anchorage as a home rule government. The charter was adopted in 1975 and may be amended only by a majority of those voting on the proposed amendment.
Code	The laws which interpret and implement the municipal charter. The code is adopted and may be revised, by ordinance approved by at least six members of the Assembly.
Debt Service	Principal and interest payments on debt incurred (bonds sold) by the municipality.
Direct costs	Salaries and other personnel expenses, supplies, contracts and other purchased services, debt service, machinery and other capital expenses. The Assembly appropriates a department's direct costs for the fiscal year.
Expense	General government expenses include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.

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APPENDIX N

GLOSSARY OF TERMS

Fiscal year An accounting term for the budget year. The fiscal year of the municipality is January through December 31.

Function cost The appropriation level for funds (or service areas). Function cost is calculated as follows:

$$\begin{array}{r} \text{Direct} + \text{Intragovern-} - \text{Intragovern-} = \text{Function} \\ \text{cost} \quad \text{mental charges} \quad \text{mental charges} \quad \text{cost} \\ \quad \quad \quad \text{from others} \quad \quad \text{to others} \end{array}$$

The function cost of a particular fund is the sum of the function costs of all budget units assigned to the fund.

Fund An accounting entity designed to isolate the expenses and revenues of a particular program or service. Funds are classified according to type: general, enterprise, debt service, etc. The expenses and revenues are accounted for according to generally accepted accounting principles. Each service area established in the municipality is assigned a unique fund number and title.

Fund balance A reserve equal to approximately 10% of the appropriation for each fund. This protects against shortfalls in revenue collection, allows adequate cash flow management and provides the financial ability to meet emergencies.

Intragovernmental charge The charge for a service which one budget unit (servicer) provides to another (requestor). Charges to other budget units are counted as revenues; charges from others are counted as expenses.

Mill levy or Mill rate A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value. Mill levy is computed as follows:

$$\begin{array}{r} \text{Property tax} \\ \text{required in} \\ \text{a service} \\ \text{area} \end{array} \div \begin{array}{r} \text{Total assessed} \\ \text{value of taxable} \\ \text{property in the} \\ \text{service area} \end{array} \times 1,000 = \begin{array}{r} \text{Mill} \\ \text{Levy} \end{array}$$

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APPENDIX N

GLOSSARY OF TERMS

Net program cost The amount required to support a program that is not directly earned by the program. Net program cost must be funded by allocated revenues or property taxes. It is computed as follows:

$$\begin{array}{rcl} \text{Direct} & & \text{Intragovernmental} & & \text{Intragovernmental} \\ \text{cost} & + & \text{charges from} & - & \text{charges to others} \\ & & \text{others} & & \\ & & & & \\ & - & \text{Program revenues} & = & \text{Net Program Cost} \end{array}$$

Program plan A description of the work to be performed and resources required for each major type of activity (program).

Program revenue Revenues earned by a program, including fees for service, license and permit fees and fines.

Property tax Total amount of revenue to be raised by levying taxes on real and personal property. Property tax is computed as follows:

$$\begin{array}{rcl} \text{Net program} & & \text{Allocated} & & \text{Property tax} \\ \text{costs for all} & - & \text{revenues} & = & \text{required for} \\ \text{budget units} & & \text{assigned to} & & \text{the fund to} \\ \text{in a particular} & & \text{the fund and} & & \text{meet the budget} \\ \text{fund} & & \text{fund balance} & & \end{array}$$

Resources The personnel and financial requirements of each program. Personnel resources are stated in terms of full-time, part-time and temporary positions. Financial resources are stated in terms of five major expense categories (personal services, supplies, other services, debt services and capital outlay).

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APPENDIX N

GLOSSARY OF TERMS

Service area	<p>A legal entity which funds particular governmental services. Service areas are created, altered or abolished only with the approval of a majority of those voting on the question within the affected area. The services are financed only from taxes on property within the area (after all other revenue sources are applied). Areawide some services are provided to, and paid for by, taxpayers throughout the municipality. Other services are limited to smaller geographic areas. Examples of service areas are:</p> <ul style="list-style-type: none">◦ Chugiak Fire Service Area◦ Anchorage Police Service Area◦ Anchorage Roads and Drainage Service Area◦ Girdwood Valley Service Area.◦ Glen Alps Service Area.
Service level	<p>An amount of work to be accomplished with a given level of resources. Service levels are developed by departments during the zero-base budgeting process to present various incremental levels of work and resources to accomplish a program.</p>
Spending limitation	<p>Anchorage Municipal Code Section 6.10.037 established a spending limitation on general government tax-supported services. It generally limits per capita expenditure increases to the amount of inflation (as measured by the Anchorage consumer price index) and expenditures required to provide voter and legally mandated services.</p>
Tax limitation	<p>A charter amendment passed by the voters of Anchorage in October 1983, which sets an upper limit on the amount of taxes the municipality can levy in any given year. The tax limit is generally based on the amount levied in the previous year, increased by the rate of inflation and the five-year average population growth. Exceptions to the limit are taxes allowed for payment of debt service and judgments against the municipality and taxes to fund voter-approved services.</p>
Tax requirement	<p>The amount of property tax allowed and necessary to fund the budget.</p>

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APPENDIX N

GLOSSARY OF TERMS

- Tax-supported** A term used to indicate programs or funds which depend, to some degree, on property taxes as a source of revenue. Those which are not tax-supported earn sufficient program revenues, allocated revenues and/or intragovernmental charge revenues to balance their budgets.
- Vacancy factor** A portion of personal services costs which probably will not be spent during the budget year. Vacancy factor is determined for each department based on historical amounts unspent due to interim position vacancies, attrition and filling positions at a lower salary step than budgeted. (See Appendix F for vacancy factor by department.) The personal services amounts shown in the budget are net, since the vacancy factor has already been subtracted.
- Zero-base budgeting (ZBB)** A budgeting process which allows for review of varying levels of service at varying levels of resources required. The underlying assumption for a zero-base budget is that existing and new programs should be equally scrutinized and prioritized annually.

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APPENDIX O

AREAWIDE ASSESSED VALUATION TRENDS

Year	TOTAL PROPERTY		REAL PROPERTY			
	Amount	Percent Increase From Previous Year	Amount	Total Percent Increase From Previous Year	Percent Existing Property	Percent New Construction
1976	\$3,632,888,000		\$2,764,587,000		*	*
1977	4,498,662,000	23.8	3,471,864,000	25.6	*	*
1978	4,881,663,000	8.5	4,157,662,000	19.8	*	*
1979	5,818,380,000	19.2	4,868,382,000	17.1	*	*
1980	6,541,785,000	12.4	5,531,650,000	13.6	11.6	2.0
1981	6,956,462,000	6.3	5,977,000,000	6.6	4.7	1.9
1982	8,600,371,000	23.6	7,400,000,000	23.8	12.9	10.9
1983	10,407,877,000	21.0	9,062,700,000	22.5	15.7	6.8
1984	12,095,719,000	16.2	10,585,818,000	16.8	8.7	8.1
1985	14,242,228,528	17.7	12,690,912,227	19.9	15.7	4.2

* Statistics not maintained before 1980.

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APPENDIX P

MILL LEVY COMPARISONS BY FUND

Fund	Service Area	1984 Revised Budget	1985 Revised Budget	1986 Approved Budget	Increase (Decrease) Over 1985
0101	Areawide General	0.62 mills	0.86 mills	0.97 mills	0.11
0102	City Service Area	0.00	0.00	0.29	0.29
0104	Chugiak Fire	0.01	0.00	0.00	0.00
0105	Glen Alps	0.52	0.52	0.85	0.33
0106	Girdwood Valley	2.10	1.42	2.02	0.60
0108	Service Area 35 Debt	0.19	0.19	0.20	0.01
0111	Birchtree-Elmore LRSA	1.00	1.00	1.00	0.00
0112	Campbell Airstrip LRSA	0.50	0.50	0.50	0.00
0113	Valli-Vue Estates LRSA	1.00	1.00	1.00	0.00
0114	Skyranch Estates LRSA	1.00	1.00	1.00	0.00
0115	Upper Grover LRSA	1.00	1.00	1.00	0.00
0116	Raven Woods LRSA	0.50	1.00	1.00	0.00
0117	Mt. Park Estates LRSA	1.00	1.00	1.00	0.00
0118	Mt. Park/Robin Hill LRSA	1.00	1.00	1.00	0.00
0119	Eagle River Rural Road SA	N/A	0.50	0.50	0.00
0131	Anchorage Fire	1.19	1.02	1.16	0.14
0141	Anchorage Roads and Drainage	1.33	1.09	1.34	0.25
0142	Talus West LRSA	0.80	0.40	0.40	0.00
0143	Upper O'Malley LRSA	0.80	0.80	1.50	0.70
0145	Rabbit Creek LRSA	1.00	1.00	1.00	0.00
0149	South Goldenview LRSA	0.75	0.75	0.75	0.00
0151	Anchorage Police	2.03	1.98	2.20	0.22
0161	Anchorage Parks and Recreation	0.47	0.45	0.52	0.07
0162	Eagle River/Chugiak Parks and Recreation	0.07	0.19	0.21	0.02

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APPENDIX Q

1985-1986 MILL LEVY COMPARISONS BY TAXING DISTRICT

Taxing District	1985 Mill Levy*	1986 Proposed Mill Levy*	Changes From 1985	Service Area
Anchorage			.14 mills .25 .22 .07 .29 .11	Fire Roads Police Parks Road Debt Areawide
	9.40	10.48	<u>1.08</u> mills	
Hillside/Rabbit Creek			.14 mills .07 .11	Fire Parks Areawide
	6.33	6.65	<u>.32</u> mills	
Spenard/Muldoon/Sand Lake/ Oceanview			.01 mills .14 .25 .22 .07 .11	Road Debt Fire Roads Police Parks Areawide
	9.59	10.39	<u>.80</u> mills	
Girdwood			.21 mills .35 .04 .11	Fire Roads Parks Areawide
	6.28	6.99	<u>.71</u> mills	
Glen Alps			.33 mills .11	Roads Areawide
	5.38	5.82	<u>.44</u> mills	
Eagle River			.01 mills .14 .02 .22 .11	Roads Fire Parks Police Areawide
	8.55	9.05	<u>.50</u> mills	
Chugiak			.02 mills .22 .01 .11	Parks Police Areawide Roads
	7.53	7.89	<u>.36</u> mills	
Eagle River/Chugiak Valley			.22 mills .02 .11	Police Parks Areawide
	7.53	7.88	<u>.35</u> mills	
Other Outside Bowl			.11 mills .11	Areawide
	4.86	4.97	<u>.11</u> mills	

* Anchorage School District mill levy assumed at approved rate for 1985 (4.00 mills).

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APPENDIX R

1976-1986 MILL LEVY TRENDS

Taxing District	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986* Approved Budget
Anchorage (Former City)	20.44	17.18	16.45	13.79	12.06	8.30	7.18	8.89	9.91	9.40	10.48
Hillside	14.24	13.67	12.10	10.03	8.86	5.58	4.78	6.17	6.55	6.33	6.65
Spennard	20.34	17.25	17.07	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.39
Girdwood	14.37	13.84	11.16	9.81	7.77	4.14	4.07	7.10	6.99	6.28	6.99
Glen Alps	16.58	13.44	11.40	10.54	8.28	5.93	3.87	4.71	5.41	5.38	5.82
Sand Lake	15.86	14.74	17.07	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.39
Muldoon	15.86	14.74	17.07	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.39
Rabbit Creek	14.24	13.67	12.10	10.03	8.86	5.58	4.78	6.17	6.55	6.33	6.65
Eagle River	13.83	13.06	11.23	12.24	9.75	6.90	6.11	8.13	8.18	8.55	9.05
Chugiak	12.67	11.75	9.92	10.96	9.85	6.53	5.07	7.05	7.00	7.53	7.89
Oceanview	15.86	14.74	14.47	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.39
Eagle River/ Chugiak Valley	12.02	11.25	9.42	9.96	8.85	5.81	5.03	7.05	6.99	7.53	7.88
Other Outside Bowl	12.17	10.54	8.87	7.29	6.28	3.76	3.24	4.71	4.89	4.86	4.97

Mill levies for limited road service area services, where applicable, are not included.

* Areawide school district mill levy assumed at approved rate for 1985 (4.00 mills).

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APPENDIX S

TAX LIMITATION CALCULATION

1985 Taxes		
Real/Personal/MUSA		\$71,371,656
Payment in Lieu of Taxes (State/Federal)		511,931
Auto Taxes		<u>4,138,281</u>
1985 Total Taxes		\$76,021,868
Less Taxes to Pay Debt Service		<u>(13,783,421)</u>
1985 Net Taxes		<u>\$62,238,447</u>
Adjustment Factors		
Population 5 Yr Avg	4.4%	
Consumer Price Index	3.2%	
Total	<u>7.6%</u>	
Base Taxes Allowed		<u>4,730,122</u> <u>\$66,968,569</u>
Plus Exclusions		
Tax on New Construction ¹		2,008,000
Tax to Pay Debt Services		16,334,366
Voter Approved Debt ²		782,050
Voter Approved Services ³		157,420
Voter Approved Capital Projects ⁴		2,583,370
Judgments		1,299,370
Tax Limitation		<u>\$90,133,145</u>
Less Automobile Taxes/PILT		<u>(4,650,210)</u>
Property Tax Allowed		\$85,482,935
Property Tax Forecast		\$81,863,730

NOTES: 1. Tax on new construction computed as follows: \$400,000,000
(estimated new construction value) x 5.02 (1985 average mill rate)=
\$2,008,000.

2. Amount voter approved in October election.

4. Exclusions:	HQ Library	\$1,924,000
	Police HQ	<u>659,370</u>
		\$2,583,370

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APPENDIX T

CALCULATION OF SPENDING LIMITATION
(PER AO 83-50S)

1985 Revised Budget Direct Cost (a.o. 6/30/85)	\$211,009,870
Less:	
User Fees(1)	- 39,346,450
Debt Service	- 20,097,330
State/Federal Grants	- <u>3,339,960</u>
	\$148,226,130

1985 Net Tax-Supported Direct Costs

$$\$148,226,130 - 244,030 = \$607.41 \text{ (1985 Per Capita Cost)}$$

1985 Per Capita Cost (\$607.41) x CPI Increase (2.8%) =

$$\$624.42 \text{ (1986 Per Capita Cost)} \times 248,263 = \$155,020,380$$

1986 Tax Supported Direct Organizational Cost \$155,020,380

Plus:

User Fees(1)	+ 37,641,150
Debt Service	+ 21,888,820
State/Federal Grants	+ 3,257,120
Capital O & M's	+ 2,532,300
Voter Approved Services	939,470
Judgments	1,222,710
Adjustment allowed for PERS and FICA	<u>(159,930)</u>

1986 Spending Limitation \$222,342,020

COMPARISON OF 1986 APPROVED BUDGET TO SPENDING LIMITATION

1986 Spending Limitation	\$222,342,020
1986 Approved Budget	<u>211,804,530</u>
Amount Under Spending Limitation	<u>\$ 10,537,490</u>

(1) User fees include intragovernmental charges to non-government agencies. Not included are user fees associated with debt service funds, which are excluded and added in the debt service category.

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
1985 REVISED BUDGET:	\$211,009,870	2,181FT 103PT 180T
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1986:	4,713,860	
REDUCTIONS IN EXISTING PROGRAMS:		
- Office of the Mayor		
° Delete one administrative officer, one budget analyst position, and one executive position	(183,690)	(3FT)
- Municipal Attorney		
° Reduce professional services and court costs	(42,920)	
- Community Planning		
° Reduce Neighborhood Action Program activities	(159,410)	(2FT)
° Reduce contracted services	(144,610)	
- Capital Projects Office		
° Delete one senior office assistant position	(28,990)	(1FT)
- Municipal Manager		
° Reduce number of copiers and copier supplies as a result of copier study.	(120,980)	
° Delete one principal office associate, one executive assistant position and one copy coordinator position	(158,440)	(3FT)

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
REDUCTIONS IN EXISTING PROGRAMS: (Continued)		
- Finance		
° Reduce administrative support staff	(152,730)	(2FT)
° Transfer special assessment functions to Anchorage Water Utility	(199,640)	(5FT) (1PT)
° Reduce and redistribute Property Appraisal staff	(106,060)	(2FT)
- Information Systems		
° Reduce programmer/analyst and supervisory staffing level	(569,950)	(14FT)
° Transfer reprographic and switchboard functions to Municipal Manager's Office	(1,976,090)	(19FT)
° Reorganize division functions to reduce administrative and clerical support required	(271,770)	(5FT)
- Property and Facility Management		
° Reorganize and consolidate department functions	(332,500)	(7FT)
° Install energy efficient equipment to reduce utility costs	(492,660)	
° Perform only essential maintenance municipal departments/agencies	(306,510)	
° Reduce costs of custodial services due to more competitive bidding	(276,810)	
- Employee Relations		
° Reduce professional service contracts and board and commission expenses	(212,400)	
° Reduce one vacant position from the Office of Equal Opportunity	(61,400)	(1FT)

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
REDUCTIONS IN EXISTING PROGRAMS (Continued)		
- Museum		
° Reallocate museum hours	(66,450)	(2FT) (1T)
- Library		
° Fund Spenard branch for only 4 months	(86,420)	(5PT) 5T
- Parks and Recreation		
° Reduce the cost of various recreation programs through effective management and employee scheduling	(126,640)	6PT (9T)
° Reduce contributions to non-profit organizations for recreational programs and activities	(120,000)	
° Reduce amount provided for support of existing 19 community schools	(36,700)	(13FT) 13PT (1T)
- Public Works		
° Reduce Building Safety to a level supported by reduced revenues	(1,382,070)	(29FT) (3PT) (1T)
° Combine functions of Engineering, Construction and Traffic Engineering	(1,905,390)	(32FT) (4T)
° Reduce Equipment Maintenance maintenance staff	(247,160)	(3FT)
- Office of Public Safety		
° Reduce Neighborhood Watch Program	(9,100)	
- Health and Human Services		
° Reduce administrative and clerical support	(259,070)	(5FT)
° Delete start-up costs for Vehicle Inspection and Maintenance program	(20,000)	(1T)
° Reduce contract services for animal control	(154,560)	

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
REDUCTIONS IN EXISTING PROGRAMS (Continued)		
- Health and Human Services (Continued)		
° Reduce staff support and contract costs for senior citizens programs	(121,320)	(1FT)
° Reduce contract services for handi-capped transportation	(67,590)	
° Reduce staff support for child care facility permitting and on-site water/sewer system certification	(99,910)	(2FT)
° Reduce staff support for I&M Program	(25,000)	
- Fire		
° Reduce fire suppression costs	(363,490)	(5FT)
- Equal Rights		
° Reduce professional and contract services for outside legal counsel and hearing examiner	(9,000)	
- Non-Departmental		
° Reduce contributions to grants for local match requirements	(414,640)	
° Reduce contributions to Utilities, Convention Center and Sports Arena	(856,930)	
EXPANSIONS IN EXISTING PROGRAMS:		
- Office of the Mayor		
° Expand long-range fiscal planning to a full-time activity	63,190	1FT
- Municipal Attorney		
° Increase support for abuse and domestic violence prevention	30,000	

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS	
EXPANSIONS IN EXISTING PROGRAMS (Continued)			
- Municipal Manager			
° Transfer reprographic functions and switchboard operators functions from information systems	1,976,090	19FT	
- Finance			
° Full year funding for position to process cash receipts, checks and bank deposits	28,990		
- Information Systems			
° Additional telephone services to Building Safety, Police and Library new facilities	134,710		
- Property and Facility Management			
° Increased insurance rates and lease costs of existing facilities	554,650		
° Establish full-time maintenance craftsmen positions to support new facilities	3,530	2FT	(2T)
° Increased general liability and workers' compensation insurance rates	602,610		
- Capital Projects			
° Reduce one special administrative assistant position and add two part-time administrative assistants for accelerated roads	21,990	(1FT)	2PT
- Employee Relations			
° Full year funding for personnel analysts positions	93,440		

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS	
EXPANSIONS IN EXISTING PROGRAMS (Continued)			
- Library			
° Increase hours at Samson-Diamond and Gerrish Branch Libraries	32,170	1FT	(1PT)
° Full year funding and start-up costs of Headquarters Library	1,512,100	17FT	
° Maintenance for Geac Information System	24,470		
° Expand the volunteer program	44,310	1FT	
- Museum			
° Operate the new 96 space indoor parking garage	42,240	1FT	1T
° Provide public use of the new museum auditorium, atrium and classroom facilities	16,510		1T
- Parks and Recreation			
° Add assistant planner, part-time lifeguard and increase staff support to Community Work Services Program	69,110	2FT	1PT
- Transit			
° Add one safety and training position by reducing supplies and miscellaneous services costs	-0-	1FT	
- Public Works			
° Increased street light energy and maintenance costs	130,830		
° Increased road maintenance for limited road service areas	2,930		
° Bond debt interest for Anchorage Roads and Drainage Service Area	631,750		

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APPENDIX U

RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
EXPANSIONS IN EXISTING PROGRAMS (Continued)		
- Health and Human Services		
◦ Increase food service inspections and permitting	118,840	2FT
◦ Additional support for alcohol programs	316,030	
◦ Increase Health Planning functions	37,350	1FT
◦ Increase contribution to Association for Retarded Citizens of Anchorage	79,890	
- Fire		
◦ Establish one fire clerk, one training officer and three senior dispatcher positions	359,750	5FT
◦ Purchase three ambulance chassis	49,500	
◦ Provide funding for the station 12 truck company	452,330	
- Police		
◦ Add patrol officers to improve response to domestic violence situations, four positions funded part year	112,220	6FT
◦ Restructure dispatch operations	289,330	5FT
◦ Add 3 patrol officers to locate persons named in warrants	263,900	3FT
NEW PROGRAMS:		
- Municipal Attorney		
◦ Provide a victim/witness coordinator	46,540	1FT
◦ Provide support to Directed Patrols Against Drunk Drivers Program	84,440	2FT

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RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS		
NEW PROGRAMS (Continued)				
- Finance				
° Professional services contract for single audit of grants	46,500			
- Property and Facility Management				
° Operation and maintenance costs for new facilities	1,578,990	3FT		
° Lease for 4th and D Police Substation	120,000			
- Employee Relations				
° Medical consultation services	3,000			
- Parks and Recreation				
° New community school at Bear Valley and new facilities at Kincaid Park	101,060	1FT	1PT	2T
° Reimbursement for anticipated operational losses in three facilities	80,000			
° Parks and facilities maintenance and in-house summer playground program for Eagle River/Chugiak service area	86,000			9T
- Public Transit				
° Create midtown transit center and transfer point and enhance service on 36th Avenue and the A/C Couplet	2,850	2FT		
- Public Works				
° Provide 12 miles of chip seal coat and maintenance to 30 oil and grease separators	395,690			6T

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RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
NEW PROGRAMS: (Continued)		
- Health and Human Services		
° Establish Air Quality planning, hazardous waste and school child care programs	211,230	3FT
° Interest and O&M costs for water quality bonds	205,150	
- Police		
° Municipal funding of Child Sexual Abuse Unit of Youth Services	146,600	2FT
° Open Police Headquarters and maintain a substation at 4th and D	411,430	6FT
- Non-Departmental		
° Contingency funding for anticipated federal requirements for Medicare and personnel actions	237,450	
OTHER (MISCELLANEOUS INCREASES/DECREASES):		
- Assembly		
° Reduce supplies, contracts and professional services	(11,260)	
° Replacement equipment	2,400	
- Office of the Mayor		
° Transfer contract for Anchorage Convention and Visitors Bureau to Non-Departmental	(1,916,140)	
° Reduce internship program	(11,310)	
° Reduce management studies and capital outlay costs	(159,190)	
° Increase vacancy factor and other miscellaneous reductions	(56,960)	

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RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
OTHER (MISCELLANEOUS INCREASES/DECREASES): (Continued)		
- Municipal Attorney		
° Reduce capital outlay and public service intern support and increase vacancy factor	(49,580)	
- Information Systems		
° Reduce overtime, travel, supplies and communications	(77,410)	
- Community Planning		
° Reduce overtime, supplies, capital outlay, maintenance costs and professional services contracts	(63,950)	
- Capital Projects Office		
° Reduce supplies, capital outlay professional services and increase vacancy factor	(233,480)	
- Municipal Manager		
° Increase personnel services and reduce supplies and capital outlay	(48,550)	
- Finance		
° Reduce capital outlay and increase professional services	(34,280)	
- Property and Facility Management		
° Reduce overtime, supplies, travel and capital outlay; delay hiring and reduce debt principle	(268,570)	
- Employee Relations		
° Reduce capital outlay and other services	(108,210)	

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RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
OTHER (MISCELLANEOUS INCREASES/DECREASES): (Continued)		
- Health and Human Services		
° Increase vacancy factor and other miscellaneous reductions	(286,690)	
- Museum		
° Increased costs of fire alarm system maintenance, freight, exhibition rental and supplies	35,330	
° Reduce funding for supplies, communications and other services and charges	5,080	
° Consolidate two temporary positions into one full-time position to provide full year security		1FT (2T)
- Library		
° Reorganize Special Services to realize efficiencies	(89,580)	
° Reduce supplies, overtime and travel	(113,690)	
- Parks and Recreation		
° Eliminate one-time funding for Block 51, reduce capital outlay, supplies, other services and charges and increase vacancy factor	(167,820)	(6T)
° Provide maintenance and horticulture requirements at new sites	118,600	(10T)
- Transit		
° Reallocate labor expenditures	-0-	5FT (1PT)
- Public Works		
° Reduce contractual services, supplies and capital outlay	(429,360)	

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RECONCILIATION FROM 1985 REVISED TO 1986 APPROVED BUDGET

	DIRECT COSTS	POSITIONS
OTHER (MISCELLANEOUS INCREASES/DECREASES): (Continued)		
- Office of Public Safety		
° Reduce supplies and other services	(5,210)	
° Adjustment for personal services account	24,570	
- Transportation Inspection Agency		
° Reduce capital outlay and other services	(930)	
- Fire		
° Increase vacancy factor and reduce miscellaneous accounts	(433,970)	
° Fund retired medical insurance costs	74,480	
° Reduce fire hydrant maintenance costs	(466,170)	
- Police		
° Increase contract cost	2,570	
° Increase vacancy factor	(711,910)	
- Equal Rights		
° Reduce equipment, supplies, travel and services	(15,380)	
- Internal Audit		
° Reduce overtime, increase vacancy factor and other miscellaneous reductions	(11,300)	
- Non-Departmental		
° Transfer contract for Anchorage Convention and Visitors Bureau from Office of the Mayor	1,916,140	
1986 APPROVED BUDGET:	<u>\$211,804,530</u>	<u>2,117FT 115PT 167T</u>