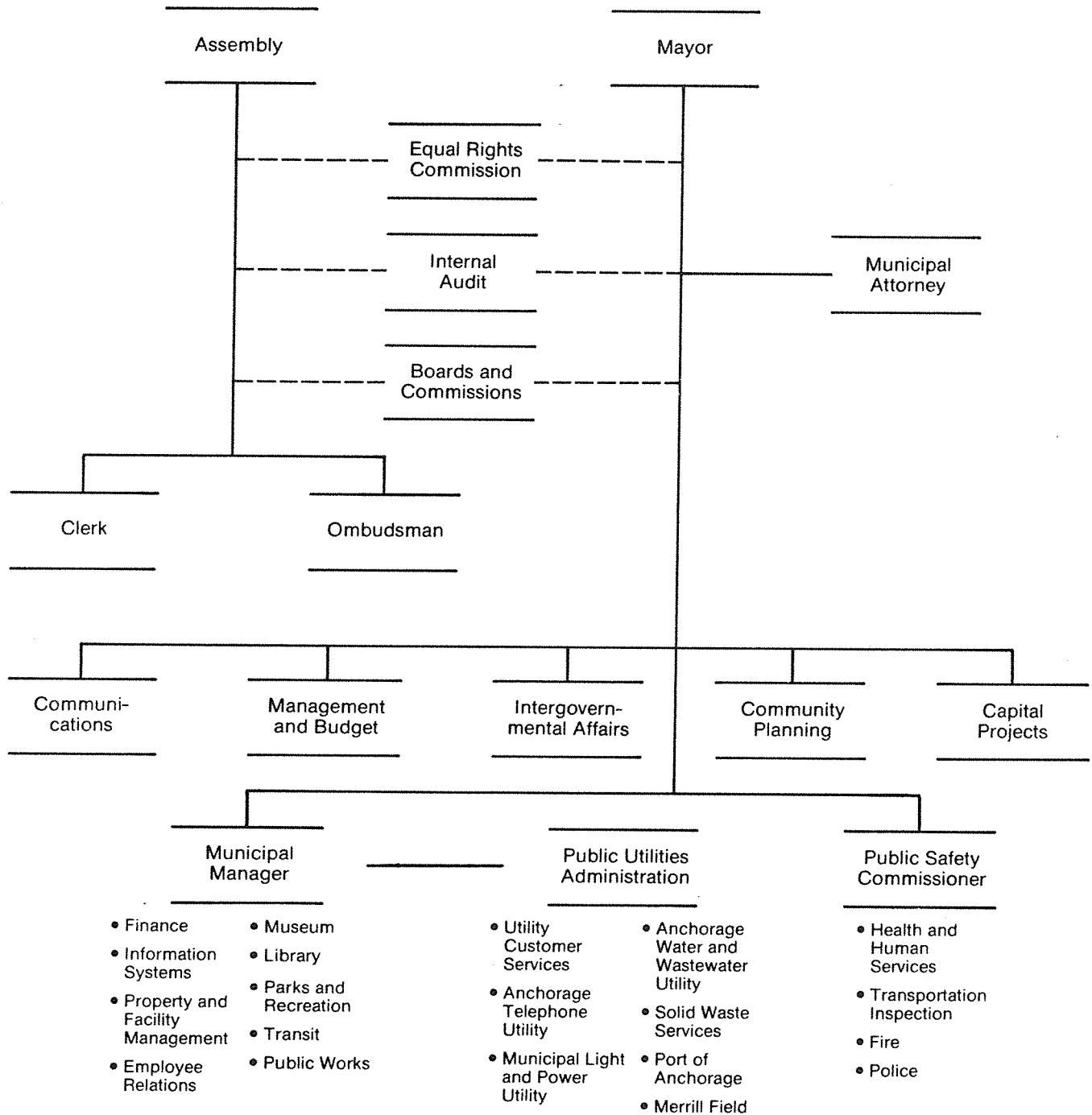


**1986 PROPOSED GENERAL GOVERNMENT OPERATING BUDGET  
MUNICIPALITY OF ANCHORAGE  
ORGANIZATION**



Note: The public utilities publish a separate budget document.

GOVERNMENT FINANCE OFFICERS ASSOCIATION  
AWARD FOR DISTINGUISHED BUDGET PRESENTATION  
TO THE  
MUNICIPALITY OF ANCHORAGE, ALASKA  
FOR ITS  
ANNUAL BUDGET FOR FISCAL YEAR BEGINNING JANUARY 1, 1985

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the Municipality of Anchorage for its annual budget for the fiscal year beginning January 1, 1985.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications medium.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# 1986 Proposed General Government Operating Budget

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Further information about the general government operating budget may be obtained by calling the budget office at (907)264-4427; by visiting the office in the Municipal Hill Building, 632 West 6th Avenue, Room 806, Anchorage; or by writing to the Municipality of Anchorage, Box 196650, Anchorage, Alaska 99519-6650.

Municipality  
of  
Anchorage



OFFICE OF THE MAYOR

October 2, 1985

Dear Residents of Anchorage,

This 1986 Proposed Operating Budget has two themes: cost reduction throughout general government and a major increase in our public safety programs. The proposed budget of \$214.8 million is a 1.8% increase over the 1985 budget.

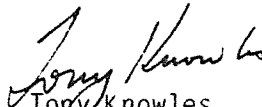
The budget recommends increasing support for many facets of our public safety program. Over the past year, citizens have devoted hundreds of hours to task forces dealing with public safety concerns. This budget includes many of their recommendations. We have added police officers, assistance for domestic violence and child abuse victims, an expanded hazardous waste program, high-frequency transit to relieve midtown pollution and congestion, more park safety, a program to increase the availability of quality child care, additional fire and police dispatchers, water quality testing and increased alcoholism prevention and treatment. The total is a \$3.6 million net increase for our most important service: public safety.

The second budget theme -- cost reduction -- is what enables us to increase public safety programs and cope with revenue reductions. We will see significant savings from streamlining several departments. We will continue to cut costs through tighter management of overtime, supplies and other expenditures.

Two major facilities will come on-line in 1986. The new library will require 18 additional staff; the police headquarters needs 7. To open these facilities, staff the public safety efforts mentioned above and balance the budget requires deleting positions throughout general government, for a net reduction of 66 positions. The need for personnel cost savings was addressed early this year with a selective hiring freeze. Careful filling of vacancies will both achieve savings for 1985 and help avoid direct layoffs to implement the 1986 budget. This unprecedented municipal personnel reduction will be a major challenge for the Assembly and Administration in the coming months.

Although the budget increase is only 1.8%, revenue changes require that tax support rise from \$74.4 to \$84.5 million. This is \$2.36 million below the charter tax limitation. To minimize reliance on tax support, we will continue to propose strategies such as increased user fees, public-private partnerships and productivity improvements. This budget demonstrates that we can meet the challenges of 1986 with fiscal and programmatic responsibility.

Sincerely,

  
Tony Knowles  
Mayor

## GUIDE TO THE OPERATING BUDGET

### I. INTRODUCTION

#### Why This Guide?

The purpose of this guide is to explain Anchorage's operating budget process and how to read the forms contained in the budget document. Budgets are often complex and confusing to the person who does not deal with them regularly. The terminology is foreign to most people and the various schedules are not always easily understood. It is hoped that this guide will help you understand the information, so you can make informed decisions regarding the operating budget.

#### How to Use This Guide

This guide is organized into four main sections:

- Section I, Introduction, explains the purpose of this guide.
- Section II, General Budget Principles, outlines the municipality's major governing budget policies. These include the service area concept, balanced budget, tax limitation and appropriation guidelines (There is a Glossary of Terms in Appendix U).
- Section III, How a Budget is Prepared and Compiled, explains the budgeting process used by general government departments.
- Section IV, How to Use the Budget Document, leads the reader step-by-step through the forms in the budget document. The interrelationships of the various forms are explained.

### II. GENERAL BUDGET PRINCIPLES

#### The Budget as a Financial and Program Plan

The operating budget outlines the financial and program plan for the coming fiscal year (budget year) for the Municipality of Anchorage. It summarizes planned operating expenditures and revenues for each department/agency--excluding the Public Utilities--and explains what will be accomplished with the funds.

Preparation of the next year's budget begins each spring. The most current information on prices, population trends and public wants and needs is used. However, changes in the economy and community priorities sometimes require changing the planned municipal programs during the budget cycle, as well as after the budget is approved in December.

## Service Areas and Funds

The municipality operates under a **service area concept**, which means that residents of particular areas have voted on whether to receive and to pay taxes for a particular service from the municipality. By law, some services must be offered on an **areawide** basis. These include education, planning and zoning, property appraisal and the assessment and collection of taxes. Other services require a specific vote of the people in each area--these include road maintenance, fire and police protection and parks and recreation. There are currently 25 different service areas in the municipality.

Service area expenditures and revenues are budgeted in unique **funds**. A fund is an accounting entity which isolates the expenses and revenues of a particular program or service---somewhat like a separate checking account. Only expenses and revenues that pertain to the unique service area are reflected in that particular fund. In addition to the areawide fund, some of the major service areas/funds are:

- Police and Fire - The service area for police covers most of the Anchorage bowl except for the Hillside. There are separate fire service areas for Anchorage and Chugiak.
- Roads and Drainage - There are 21 separate funds for budgeting the various roads and drainage service areas. Four have full maintenance and construction authority: Anchorage Roads and Drainage Service Area (ARDSA), Eagle River Rural Road Service Area, Glen Alps Service Area and Girdwood Valley Service Area. Others are called Limited Road Service Areas (LRSA).
- Parks and Recreation - There are separate service areas for Parks and Recreation in Anchorage and Eagle River/Chugiak.

There are also a number of separate funds for particular facilities (e.g. Sports Arena), particular program operations (equipment maintenance, Heritage Land Bank) or particular expenses (non-assessable debt, self-insurance).

## Balanced Budget Concept

The general government operating budget for the municipality is a **balanced budget**. This means that sufficient revenues must be available to pay for the planned expenditures. Revenue sources include fees for services, state and federal shared revenues, property taxes and other local revenues such as interest earnings, assessments, licenses and permit fees. One of the most critical tasks in preparing the budget is the estimation of future revenues, since expenses that can be budgeted are dependent on the amount of revenue available.

## Taxes and Mill Levies

Property taxes are an **ad valorem tax**, which means taxpayers pay a flat rate per dollar value of taxable property they own. The flat rate, called a **mill levy** or **mill rate**, is \$1.00 of tax per \$1,000 of assessed value. If you are taxed 4 mills for education and your house is assessed at \$100,000, you pay \$4 per \$1,000 of assessed value, or \$400 in taxes.

## Tax Limitation

In October 1983, the voters of Anchorage passed an amendment to the charter known as the tax limitation. The measure limits the taxes the municipality can levy (with certain exceptions) to the amount levied in the previous year, increased by annual inflation and five-year average population growth. The limit does not apply to taxes required to fund additional voter-approved services.

While the charter amendment limits tax increases, it does not limit expenditures if there are sufficient revenues from other sources to pay for them. However, the municipal code does include a spending limitation which restricts expenditure increases to inflation, population and voter/legally mandated services.

## Appropriations

Municipal agencies cannot expend funds without an **appropriation**. An appropriation is a level of funding authorized by the Assembly. The Assembly appropriates the operating budget by each department's direct cost and by each fund's function cost (These terms are explained later). Appropriations for general government operations that have not been spent at the end of one fiscal year do not carry over into the next fiscal year.

### III. HOW AN OPERATING BUDGET IS PREPARED AND COMPILED

The budget process begins each spring with a preliminary planning phase. Departments review their programs and responsibilities, assess what is being done during the current year and begin making plans for the next year (the budget year). Some factors considered during this preliminary planning phase are:

- New facilities that will open and require staff, supplies and other operating expenses.
- New responsibilities or programs required by federal, state or local laws.
- New or changed programs to meet community needs or interests.
- Programs that can be eliminated because they are no longer required or desired.
- Efficiencies that can be achieved through better resource management.

Both the balanced budget concept and the tax limitation necessitate early predictions of both expenditures and revenues. First, the budget staff calculates a **continuation level** for each department. This is a projection of what it would cost in the budget year to continue existing programs at the same level of activity. Factors that must be considered include union wage agreements, employee benefit costs and payments on municipal bonds.



The total of all department continuation levels plus any new facility or program requirements is compared to the **allowable budget**--the level of funding that can be supported by anticipated revenues. After adjustments are made to balance expenditures to revenues, each department is given guidance for developing its detailed budget proposal. Guidance includes a projected dollar amount (the **funding line**) and general directions regarding cost-saving measures and the addition or elimination of programs.

### Development and Review of Budget Proposals

Departments prepare their budgets using **zero-base budgeting** (ZBB) concepts. ZBB is a planning and budgeting tool which helps departments identify what needs to be done, what resources (personnel, supplies, contracts, etc.) are required to do the job and what the impact would be of not doing the job.

Each budget unit develops one or more **service levels**--units of work or an activity. A budget is prepared for each service level, using various budget worksheets to project expenses. If the service level involves work which is supported by fees (such as building inspection or swim fees), the revenues must be estimated as well.

The service levels are then ranked by the department in descending order of priority, considering legal requirements, public needs and the Mayor's goals and objectives. A cumulative cost total is kept of the ranked service levels. Those above the funding line become the department's requested budget.

Department budgets are reviewed by a budget management group which includes the budget director, chief fiscal officer, management and budget director, municipal manager, public safety commissioner, executive manager of public utilities and municipal attorney. This group then makes budget recommendations to the Mayor. In some cases, unfunded service levels which the Mayor feels are essential are exchanged for less critical service levels in other departments to keep the overall budget balanced. The amount established for each department is called the **direct cost budget**.

### Intragovernmental Charges

When the departmental direct cost budgets and the total funding level are finalized, the budgets are entered into the municipal computer and the **intragovernmental charges** (IGCs) are calculated. These are charges for services provided by one municipal organization to another. For example, the Facility Maintenance Division maintains all general government buildings. Maintenance costs are budgeted in Facility Maintenance and **charged out** to the appropriate users. Intragovernmental charges are either allocated (based on standard figures per employee, per square foot, etc.) or non-allocated (based on charges for particular services performed).

By using an intragovernmental charge system, the full cost of a program--including overhead--ends up in the budget for the program. As an example, Anchorage Police Service Area taxpayers pay for the whole police program, including the cost of maintaining the police building.

### Calculation of Function Cost

After the intragovernmental charges are calculated, the budget is summarized by service area. The service area cost, or function cost, is the direct cost plus intragovernmental charges from others less intragovernmental charges to others.

For example:

Direct Cost of the Fund	\$10,000,000
Intragovernmental Charges from Others	1,000,000
Intragovernmental Charges to Others	<u>(2,000,000)</u>
Service Area Function Cost	<u>\$ 9,000,000</u>

All of the function costs for each service area (fund) are totalled. The total becomes the recommended appropriation for that fund.

### Preparation of Revenue Budget

The other side of the balanced budget is revenues. Some departments earn program revenues, such as bus fares, building permit and inspection fees, swim fees and library fines. These program revenues are estimated by the departments when they prepare their service levels.

Other revenues are earned or received by the municipality as a whole. These are allocated revenues. Examples are state and federal revenue sharing funds and interest earnings. These revenues are allocated to the various service areas (funds) as the budget is developed. A chart showing the distribution of all revenues is in Appendix L.

### Calculation of Tax Requirement

Once the function cost of each service area is calculated, and the program and allocated revenues for each fund are estimated, the tax requirement can be calculated. The tax requirement is the function cost less program revenues less allocated revenues less fund balance applied.

Continuing with the example above:

Service Area Function Cost	\$ 9,000,000
Program Revenues	(2,000,000)
Allocated Revenues	(4,500,000)
Fund balance applied	<u>( 500,000)</u>
Service Area Tax Requirement	<u>\$ 2,000,000</u>

## Calculation of Mill Levies

To calculate mill levies, the tax requirement and the estimated assessed valuation of the taxable property in each service area must be known. The mill levy is computed as follows:

$$\begin{array}{l} \text{Service Area} \quad \quad \quad \text{Service Area} \\ \text{Tax Requirement} \div \text{Assessed Valuation} \times 1,000 = \text{Mill Levy} \\ \\ \$2,000,000 \quad \div \quad \$10,000,000,000 \times 1,000 = .02 \text{ mills} \end{array}$$

Appendix P of the budget document summarizes the mill levies by fund.

### IV. HOW TO USE THE BUDGET DOCUMENT

The charts presented in the budget document are the product of the steps described in the preceding section. The budget document is organized into five major sections:

- **Introduction:** the Mayor's message and this guide.
- **Community Profile:** highlights of various economic, environmental and programmatic characteristics of Anchorage.
- **Budget Overview:** budgetary environment assumptions and guidelines; summaries of expenditures, revenues, property taxes and mill levies and out-year projections.
- **Department Detail:** information on how each department is organized; the highlights of the department's proposed budget; a resource plan which summarizes the expenditures, revenues and personnel requested; a reconciliation which shows the changes between the current year budget and the proposed budget; and a program plan for each major activity.
- **Appendices:** detailed comparisons of expenditures, revenues, assessed valuation and mill levies; list of all program changes; personnel summary; and glossary of terms.
- **Fiscal Trends Report:** five-year projection of general government expenditures and revenues.

#### How to Read the Budget Overview Section

The Overview begins with a narrative which explains the budget guidelines and major changes in revenues and program emphasis. Charts and graphs are intended as self-explanatory summaries and trends of expenditures, revenues, property taxes and mill levies. They are based on information in the Department Detail section and the Appendices.

## How to Read the Department Detail Section

The Department Detail section is the core of the budget document. This is the section studied most carefully by Assembly members and other reviewers of the budget. This portion of the guide will lead the reader step-by step through the charts used for each department, and explain how these charts are related and summarized.


### Department Summary

The one-page Department Summary states the major program highlights in the department's budget. A resource summary at the bottom of the page compares direct costs, program revenues and number of personnel positions for the current year and budget year. The direct cost is the recommended department appropriation for the budget year.

**DEPARTMENT SUMMARY**

Department

PARKS AND RECREATION



Mission

To contribute to the quality of life in Anchorage by providing leisure services to meet the needs of people of all ages and types, including recreation/education programs and development and maintenance of parks and recreation facilities.

Major Program Highlights

- Oversee the department and operation of the Ben Boeke and Dempsey-Anderson Ice Arenas; administer grants to non-profit organizations, contracts and agreements.
- Manage funding and planning for land acquisition and development of parks, trails, and recreational facilities throughout the Municipality.
- Operate 20 community schools and 23 summer playgrounds in the Anchorage Bowl through the efforts of volunteers and staff to provide recreation, education and community service activities for 80,000 participants of all ages.
- Provide recreation and leisure activities, opportunities, or information for all segments of the Anchorage community through staff and volunteers at 3 recreation, 4 indoor pools, 3 lakes, and 87 other facilities.
- Provide and maintain flowers, trees and shrubs at 90 sites; secure, landscape and maintain 9,320 acres of parkland, 239 outdoor recreation facilities, 69 miles of bike trails and 74 km of ski trails to contribute to the beauty of Anchorage.
- Provide a year-round Community Work Service Sentencing Program.
- To acquire and develop parks; maintain outdoor facilities; operate Chugiak Pool and a summer playground program and monitor operation of Fire Lake Recreation Center to provide recreational opportunities in Chugiak/Eagle River.
- Provide support to the Board of Supervisors, administer a community school and summer playground program and provide access to parks and recreation facilities in Girdwood.

Resources

	1985	1986
Direct Costs	\$ 11,335,190	\$ 12,046,120
Program Revenues	\$ 1,293,840	\$ 1,507,980
Personnel	124FT 29PT 146T	114FT 50PT 131T

## Resource Plan

The Resource Plan gives the direct costs and personnel resources for each division. It then adds the intragovernmental charges received from other departments and subtracts the charges to be made to other departments. This figure equals the department's function cost. Any program revenues budgeted by the department are subtracted to get the net program cost of the department.

The lower half of the Resource Plan shows, by division, the breakout of the budget by expense category--personal services, supplies, other services, debt service and capital outlay.

RESOURCE PLAN										
1986 PROPOSED BUDGET										
DEPARTMENT: PARKS AND RECREATION										
1985/1986 RESOURCE COMPARISON										
Division/Title	FINANCIAL RESOURCES		PERSONNEL RESOURCES							
	1985 REVISED	1986 PROPOSED	1985 REVISED		1986 PROPOSED					
			FT	PT	TEMP	TOTAL	FT	PT	TEMP	TOTAL
Administration	246,250	259,960	4	0	0	4	4	0	0	4
Administrative Support	125,280	130,320	3	0	0	3	3	0	0	3
Non-Profit Recreation	400,000	280,000	0	0	0	0	0	0	0	0
Contracted Facility Ops	-0-	80,000	0	0	0	0	0	0	0	0
Design & Development	368,350	428,570	7	0	0	7	8	0	0	8
Community Schools/Program	896,790	955,750	16	0	50	66	3	14	49	66
Recreation	2,854,230	2,870,560	49	24	36	109	50	30	29	109
Parks Maint. & Operation	3,276,580	3,490,160	30	0	58	97	40	0	42	82
Parks Debt Service	2,513,130	2,799,910	0	0	0	0	0	0	0	0
Eagle River/Chugiak Parks & Recreation	620,330	717,370	6	5	0	11	6	6	9	21
Girdwood Parks & Recreation	34,250	33,520	0	0	2	2	0	0	2	2
<b>Direct Organizational Cost</b>	<b>11,355,190</b>	<b>12,046,120</b>	<b>124</b>	<b>29</b>	<b>146</b>	<b>299</b>	<b>114</b>	<b>50</b>	<b>131</b>	<b>295</b>
Add Intragovernmental Charges From Others	3,716,840	2,896,490								
<b>Total Department Cost</b>	<b>15,052,030</b>	<b>14,942,610</b>								
Less Intragovernmental Charges To Others	999,730	916,160								
<b>Function Cost</b>	<b>14,052,300</b>	<b>14,026,450</b>								
Less Program Revenues	1,293,840	1,507,960								
<b>Net Program Cost</b>	<b>12,758,460</b>	<b>12,518,470</b>								

1986 PROPOSED RESOURCES BY CATEGORY OF EXPENSE						
Division/Title	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	DIRECT COST TOTAL
Administration	250,720	1,760	7,100	-0-	380	259,960
Administrative Support	128,460	700	1,090	-0-	70	130,320
Non-Profit Recreation	-0-	-0-	280,000	-0-	-0-	280,000
Contracted Facility Ops	-0-	-0-	80,000	-0-	-0-	80,000
Design & Development	404,740	6,290	17,540	-0-	-0-	428,570
Community Schools/Program	888,940	11,460	52,950	-0-	2,400	955,750
Recreation	2,659,440	80,610	87,050	-0-	43,460	2,870,560
Parks Maint. & Operation	2,543,600	358,900	488,080	-0-	99,580	3,490,160
Parks Debt Service	-0-	-0-	-0-	2,799,910	-0-	2,799,910
Eagle River/Chugiak Parks & Recreation	378,660	13,850	262,700	-0-	62,160	717,370
Girdwood Parks & Recreation	3,730	2,900	26,140	-0-	750	33,520
<b>Department Total</b>	<b>7,258,290</b>	<b>476,470</b>	<b>1,302,650</b>	<b>2,799,910</b>	<b>208,600</b>	<b>12,046,120</b>

## Department Reconciliation

The Department Reconciliation shows how the department's proposed budget differs from the current year's budget. The amount required to continue existing programs is the additional dollar amount the department would need to continue the same level of services, with adjustments such as negotiated wage increases and actual debt service owed. Program changes are noted with their associated funding and staffing levels.

RECONCILIATION FROM 1985 REVISED TO 1986 PROPOSED BUDGET		
DEPARTMENT: PARKS AND RECREATION	DIRECT COSTS	POSITIONS
1985 REVISED BUDGET:	\$11,335,190	124FT 29PT 146T
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1986:	609,420	
REDUCTIONS IN EXISTING PROGRAMS:	(126,640)	6PT (9T)
<ul style="list-style-type: none"> <li>Reduce the cost of various recreation programs through more effective management of facilities and efficient scheduling of employees. Funds reduced from these existing programs are used to fund Kincaid facility and other departmental programs.</li> <li>Reduce the amount budgeted for contributions to non-profit organizations for recreational programs and activities.</li> <li>Reduce amount provided for support of existing Community Schools. This decrease will be off-set by increased financial and in-kind support from the individual Community School Associations.</li> </ul>		
EXPANSIONS IN EXISTING PROGRAMS:		
<ul style="list-style-type: none"> <li>Add an assistant planner to the Design and Development Division to meet increasing demand for such functions as involvement with civic and volunteer groups; support to Parks and Recreation Commission; interagency coordination in park planning; and inventory and brochure updates.</li> <li>Increase staff to screen, place and supervise sentenced misdemeanor offenders in the Community Work Service Program.</li> <li>Add part-time lifeguard to Chugiak Pool to assure safety of users at all times and to increase staff capability of providing lessons and classes thus increasing revenue potential.</li> </ul>		

RECONCILIATION FROM 1985 REVISED TO 1986 PROPOSED BUDGET		
DEPARTMENT: PARKS AND RECREATION (Continued)	DIRECT COSTS	POSITIONS
1985 REVISED BUDGET:		
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1986:	\$ 36,700	1PT
NEW PROGRAMS:		
Budget for new community school at Bear Valley as requested by the Community and approved by the Parks and Recreation Commission.	80,000	
Budget for contributions to reimburse contracted facility management firms for anticipated operational losses in 1986. Facilities include Ben Boeke and Dempsey Anderson Ice Arenas and Section 16 Equestrian Center.	64,360	1FT 2T
Budget for staffing and operation of new year-round recreational facilities at Kincaid Park.	52,420	2T
Budget for parks and facilities maintenance for Eagle River/Chugiak service area.	33,580	7T
Budget for in-house Summer Playground program for Eagle River/Chugiak service area.		
OTHER (MISCELLANEOUS INCREASES/DECREASES):		
Eliminate one-time funding for development of Block 51 Town Square Park.	(36,030)	(6T)
Accommodate maintenance and horticulture requirements of newly developed parks, facilities and landscape sites (including Kincaid Park) through more effective management of resources and efficient scheduling of personnel.	118,600	(10T)
Reduce funding for capital outlay and miscellaneous supplies.	(33,890)	
1986 PROPOSED BUDGET:	\$12,046,120	114FT 50PT 13

# Program Plans

Separate Program Plans describe the activities and resource requirements for each major program in the department. The form highlights the current year performance, budget year objectives, total direct costs, personnel positions, revenues and performance measures.

**1986 PROGRAM PLAN**

DEPARTMENT: Parks and Recreation      DIVISION: Parks Maintenance and Operations

PROGRAM: Community Work Service

PROGRAM CATEGORY:

PURPOSE: Provide a program which offers judges an effective alternative to additional sentences for drunk driving and misdemeanor offenders.

1985 PERFORMANCE:

- A year-round program was provided to place and screen misdemeanor offenders.
- The screening function of the Community Work Service Program was transferred from the Municipal Attorney's office to the Parks Maintenance and Operations Division in order to combine the overall program and improve efficiency.
- The program has expanded to accommodate an additional 100,000 pounds of trash in 1985.
- Trash collected in the municipality by approximately 50,000 (11%) pounds over the previous year.
- Participant hours are anticipated to increase over last year's hours.

- 1986 OBJECTIVES:
- Expand the work service program to accommodate an additional 100,000 pounds of trash.
  - Increase number of participant hours worked to 30,000.
  - Collect an additional 50,000 pounds of trash.
  - Clean areas assigned by the Mayor on a 7 day basis.
  - Provide support to the elderly and handicapped on and off buses and provide maintenance on grounds.
  - Provide assistance to approved organizations.

1986 PROGRAM PLAN			
	1984 Revised	1985 Revised	1986 Proposed
<b>RESOURCES:</b>			
<b>PERSONNEL:</b>	2FT	3FT	4FT 2T
<b>COST:</b>			
PERSONAL SERVICES	\$70,150	\$110,990	\$187,090
SUPPLIES	7,970	1,000	5,950
OTHER SERVICES	-0-	400	12,700
DEBT SERVICE	-0-	-0-	-0-
CAPITAL OUTLAY	8,630	1,500	-0-
	\$86,750	\$113,890	\$205,740
<b>REVENUES:</b>	\$ -0-	\$ -0-	\$ -0-
<b>PERFORMANCE MEASURES:</b>			
	1984 Revised	1985 Estimated	1986 Projected
Participants completing sentence	1,184	1,300	1,500
Participant hours worked	27,807	30,000	33,000
Pounds of trash collected	404,500	450,000	500,000

## How to Use the Appendices

The Appendices contain summaries of expenditures, revenues, assessed valuation and mill levies. The section also includes a summary reconciliation of the total operating budget and a glossary of terms. The following describes what can be found in the Appendices and how they relate to the rest of the operating budget document.

- A. **Direct Cost Comparison:** Compares the total revised direct cost for each department over the past three years. More information on direct costs can be found in the Department Detail section and in the summary in Appendix B.
- B. **Direct Cost by Expenditure Type:** The budget is summarized by department and expense category. This ties in to the Resource Plan totals for each department. The total direct cost for each department is the department appropriation.
- C. **Personnel Summary:** Indicates personnel positions by type (full-time, part-time, temporary) and department. Three years' information is included for comparison.
- D. **Personnel Benefit Rates:** Summarizes the cost of benefits paid to general government, fire and police employees. These rates are used in developing the operating budget and cover the municipality's share of retirement, social security, medical, dental and life insurance, accrued leave and long-term disability benefits.
- E, F, G and H. **Overtime, Vacancy Factor, Travel and Capital Outlay Summaries:** These appendices summarize overtime, vacancy factor, travel and capital outlay by department. Significant changes are explained in the department detail section.
- I. **Debt Service Summary by Program:** Provides detailed information regarding the outstanding debt and the principal and interest payments for the budget year. This schedule ties in to the debt service expense category in the departmental resource plans and the expenditure summary in Appendix B. The schedules do not include debt service on any bond issues which were pending approval by the voters at the time the schedules were prepared.
- J. **Function Cost Comparison by Fund:** Compares operating budget function costs (direct costs with intragovernmental charge additions and subtractions) by fund.
- K. **Fund Balance Summary:** Lists the forecasted balance in each fund as of December 31. Also shows the amount of any fund balance to be appropriated to offset function costs in the current budget.



- L. **Revenue Distribution Summary:** Outlines how each allocated revenue is distributed by fund and how each program revenue is distributed by budget unit. There is also a description of each revenue account, explaining how the revenue is generated and/or estimated.
- M. **Federal Revenue Sharing Summary:** Summarizes the planned use of federal revenue sharing money. A public hearing on the planned use is required by law.
- N. **Assessed Valuation Comparison:** Compares current and estimated assessed valuation by service area/fund. These estimated values have been used to calculate the proposed mill levies shown in Appendix P.
- O. **Areawide Assessed Valuation Trends:** Shows the trend in areawide assessed valuations. Total property valuation (both real and personal property) is displayed in the first three columns. The next four columns separate the real property valuation into existing property and new construction.
- P. **Mill Levy Comparison by Fund:** Displays the proposed mill levies by fund (service area). Included for comparison are the approved mill levies for the previous two years.
- Q. **Mill Levy Comparison by Taxing District:** Shows each taxing district's anticipated change in mill levy, indicating what service is causing the change.
- R. **Mill Levy Trends:** Shows the ten-year mill levy trend by taxing district. Included is the mill levy for school district operations.
- S. **Tax Limitation Calculation:** Presents the tax limitation calculation, as required in Section 14.03 of the Municipal Charter. Property taxes required for the approved budget cannot exceed the property taxes allowed, as calculated in this schedule.
- T. **Reconciliation:** Presents all of the program changes in the operating budget. This is a recap of the department reconciliation forms and is displayed in the same format.
- U. **Glossary of Terms:** Defines most of the terms you will encounter in this guide or in the operating budget. In some cases, a calculation formula is included, to clarify how a number is derived.