

APPENDICES

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1988 General Government Operating Budget

APPENDIX A

DIRECT COST COMPARISON 1986 - 1988

Department	1986 Revised Budget	1987 Revised Budget	1987 Adjusted Budget *	1988 Proposed Budget	Percent Change 87 Adjusted/ 88 Proposed
Assembly	\$ 1,455,240	\$ 1,377,480	\$	\$ 1,684,570	22.3
Equal Rights Commission	501,450	430,800		395,130	(8.3)
Internal Audit	435,040	372,410		339,050	(8.9)
Office of the Mayor	3,568,210	3,153,460		2,613,720	(17.1)
Municipal Attorney	2,510,810	2,163,260		1,988,070	(8.1)
Municipal Manager	2,742,240	2,257,870		1,824,200	(19.2)
Finance	11,491,030	11,547,470	12,853,920 (1)	12,526,300	(2.5)
Information Systems	7,532,190	6,936,680		6,180,540	(10.9)
Community Planning	3,515,010	2,701,930		2,336,820	(13.5)
Capital Projects	832,840	614,750	(614,750)(2)	0	(100.0)
Employee Relations	2,742,570	2,206,900		1,784,160	(19.1)
Purchasing	2,201,360	1,494,190	1,106,530 (3)	894,170	(19.2)
Public Safety	451,000	422,590		0	(100.0)
Health & Human Services	10,902,660	10,783,060	10,659,940 (4)	10,254,160	(3.8)
Transportation Inspection	170,130	158,520		152,870	(3.6)
Fire	29,308,070	26,992,380	27,684,130 (5)	25,908,060	(6.4)
Police	36,201,450	34,624,220	36,477,760 (6)	35,580,120	(2.5)
Museum	1,226,960	1,149,980		1,184,660	3.0
Library	8,559,740	7,926,850	7,642,880 (7)	7,390,930	(3.3)
Parks and Recreation	13,730,110	12,499,070	12,270,880 (8)	11,690,960	(4.7)
Transit	9,880,560	9,293,680		8,744,180	(5.9)
Public Works	59,340,836	54,200,500	55,274,090 (9)	52,227,000	(5.5)
Non-departmental	3,127,490	3,109,080	5,051,390 (10)	4,943,600	2.1
TOTAL	\$212,426,996	\$196,417,130	\$202,553,430	\$190,643,270	(5.9)

* For comparative purposes, the 1987 adjusted budget includes significant program and debt service increases/decreases for 1988.

- (1) Insurance \$772,200; Remittance Processing \$409,250; Temporary Appraisers \$125,000
- (2) Function transferred to Public Works
- (3) Real Estate Services \$(387,660)
- (4) Association for Retarded Citizens of Anchorage \$(123,120)
- (5) Hydrant Maintenance \$445,750; Retiree Health Insurance \$246,000
- (6) Prisoner Care \$1,499,540; Retiree Health Insurance \$354,000
- (7) Debt Service \$(283,970)
- (8) Trail Maintenance \$47,500; Association for Retarded Citizens of Anchorage \$123,120. Contribution for Egan Center \$(398,810)
- (9) Trail Maintenance \$(47,500); Vehicle Depreciation \$800,000; Utilities \$400,000; Capital Projects \$478,950; Real Estate Services \$387,660; Debt Service \$(945,520)
- (10) 5th and C Garage \$864,000; Performing Arts Center \$479,500; Economic Development \$200,000; Contribution for Egan Center \$398,810

1988 General Government Operating Budget

APPENDIX B

**TAX LIMITATION CALCULATION
(as of 12-24-87)**

1987 Taxes			
Real/Personal/MUSA		\$ 87,262,450	
Payment in Lieu of Taxes (State/Federal)		442,641	
Auto Taxes		<u>3,164,370</u>	
1987 Total Taxes		\$ 90,869,461	
Less Taxes to Pay Debt Service		<u>(18,890,012)</u>	
1987 Net Taxes		\$ 71,979,449	
Adjustment Factors			
Population 5 Year Average	2.63%		
Change in Consumer Price Index	0.00%		
Total	2.63%		
Base Taxes Allowed		<u>\$ 73,872,508</u>	
Plus Exclusions			
Tax on New Construction ¹		\$ 1,102,640	
Tax to Pay 1988 Debt Services		18,761,810	
Voter Approved New Debt		-0-	
Voter Approved Capital Projects ²		1,139,096	
Judgments		-0-	
Tax Limitation		<u>\$ 94,876,054</u>	
Less Automobile Taxes/PILT		(3,816,420)	
Property Tax Allowed		\$ 91,059,634	
Property Tax Recommended ³		\$ 88,111,470	
Amount Under Tax Limit		\$ 2,948,164	

NOTES: 1. Tax on new construction computed as follows: \$154,000,000
(estimated new construction value) x 7.16/1000 (1987 average
mill rate)

2. Exclusions: Performing Arts Center \$ 750,000
Voter Approved Bond Projects (O&M) 389,096
\$ 1,139,096

3. Amount of property tax recommended becomes the base
tax number for 1989 tax calculation.

1988 GENERAL GOVERNMENT OPERATING BUDGET

APPENDIX C

DIRECT COST BY EXPENDITURE TYPE

DEPARTMENT	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL DIRECT COST
ASSEMBLY	931,910	13,590	715,270	0	23,800	1,684,570
EQUAL RIGHTS COMMISSION	337,220	4,210	40,990	0	12,710	395,130
INTERNAL AUDIT	319,120	2,440	13,490	0	4,000	339,050
OFFICE OF THE MAYOR	1,460,590	24,400	1,126,830	0	1,900	2,613,720
MUNICIPAL ATTORNEY	1,810,720	12,800	132,550	0	32,000	1,988,070
MUNICIPAL MANAGER	797,750	127,400	836,850	62,200	0	1,824,200 <i>1,762,000</i>
FINANCE	5,902,990	127,200	6,456,930	0	39,180	12,526,300
INFORMATION SYSTEMS	3,233,720	263,510	2,294,080	0	389,230	6,180,540
COMMUNITY PLANNING	1,998,150	42,050	170,920	118,670	7,030	2,336,820 <i>2,218,150</i>
EMPLOYEE RELATIONS	1,650,020	44,140	90,000	0	0	1,784,160
PURCHASING	730,210	17,100	146,860	0	0	894,170
HEALTH & HUMAN SERVICES	4,408,020	154,010	4,255,400	1,294,270	142,460	10,254,160 <i>8,959,890</i>
TRANSPORTATION INSPECTION	142,140	1,400	2,350	0	6,980	152,870
FIRE	22,497,540	426,200	2,267,450	561,870	155,000	25,908,060 <i>25,346,190</i>
POLICE	30,060,170	526,010	4,603,400	231,610	158,930	35,580,120 <i>35,348,500</i>
MUSEUM	837,480	27,320	114,580	152,130	53,150	1,184,660 <i>1,032,530</i>
LIBRARY	4,112,980	115,080	372,610	2,021,420	768,840	7,390,930 <i>5,369,510</i>
PARKS & RECREATION	6,258,120	450,220	2,240,870	2,634,700	107,050	11,690,960 <i>9,056,260</i>
TRANSIT	7,337,700	897,640	321,060	187,780	0	8,744,180 <i>8,556,400</i>
PUBLIC WORKS	18,987,530	2,536,910	16,649,060	14,004,770	48,730	52,227,000 <i>38,222,230</i>
NON-DEPARTMENTAL	0	0	4,441,370	502,230	0	4,943,600
TOTAL	113,814,080	5,813,630	47,292,920	21,771,650	1,950,990	190,643,270

1988 GENERAL GOVERNMENT OPERATING BUDGET

APPENDIX D
PERSONNEL SUMMARY

DEPARTMENT	1986 REVISED				1987 REVISED				1988 BUDGET			
	FT	PT	T	TOTAL	FT	PT	T	TOTAL	FT	PT	T	TOTAL
ASSEMBLY	21	0	0	21	24	0	0	24	26	1	0	27
EQUAL RIGHTS COMMISSION	9	1	0	10	8	0	0	8	7	0	0	7
INTERNAL AUDIT	7	0	0	7	5	1	0	6	5	1	0	6
OFFICE OF THE MAYOR	36	0	1	37	31	0	0	31	25	1	0	26
MUNICIPAL ATTORNEY	39	3	0	42	33	3	0	36	34	0	0	34
MUNICIPAL MANAGER	26	0	0	26	21	0	0	21	17	0	0	17
FINANCE	137	0	1	138	123	0	0	123	130	0	9	139
INFORMATION SYSTEMS	65	0	2	67	63	0	2	65	56	0	0	56
COMMUNITY PLANNING	54	1	0	55	44	2	0	46	38	3	0	41
CAPITAL PROJECTS	12	0	0	12	8	0	0	8	0	0	0	0
EMPLOYEE RELATIONS	43	1	0	44	40	1	0	41	32	0	0	32
PURCHASING	32	0	0	32	27	0	0	27	16	0	0	16
PUBLIC SAFETY	4	0	0	4	4	0	0	4	0	0	0	0
HEALTH & HUMAN SERVICES	110	10	0	120	97	5	0	102	93	4	0	97
TRANSPORTATION INSPECTION	3	0	0	3	3	0	0	3	3	0	0	3
FIRE	315	0	0	315	308	0	0	308	292	0	0	292
POLICE	429	0	0	429	435	0	0	435	421	0	0	421
MUSEUM	20	2	2	24	21	3	0	24	19	3	3	25
LIBRARY	120	11	5	136	118	9	1	128	112	7	0	119
PARKS & RECREATION	117	50	129	296	103	50	121	274	71	107	102	280
TRANSIT	136	24	0	160	141	11	0	152	130	18	0	148
PUBLIC WORKS	380	15	24	419	339	14	29	382	318	28	30	376
TOTAL	2115	118	164	2397	1996	99	153	2248	1845	173	144	2162

1988 General Government Operating Budget

APPENDIX E

PERSONNEL BENEFIT RATES

	<u>General Government</u>	<u>Fire</u>	<u>Police</u>	<u>Internal Service Fund*</u>
Retirement	12.00%	21.90%	20.20%	12.00%
Social Security	6.17	.45	1.50	6.17
Medical and Dental Insurance	12.01	8.49	9.53	12.00
Life Insurance	1.10	1.15	.70	.50
Accrued Leave	3.00	3.00	3.25	14.53
Long-Term Disability	.33	.05	.05	.10
Unemployment Compensation	1.15	.75	.75	.90
Flex Benefits	.50	.00	.00	.00
Medical Insurance (Retired Fire and Police Officers)	<u>.00</u>	<u>4.06</u>	<u>3.72</u>	<u>.00</u>
Rate Used in Developing the 1988 Budget	36.26%	39.85%	39.70%	46.20%

*Equipment Maintenance

ASSEMBLY REVISION 12/08/87

1988 GENERAL GOVERNMENT OPERATING BUDGET

APPENDIX F
OVERTIME SUMMARY BY DEPARTMENT

DEPARTMENT	1987 REVISED	1988 BUDGET
ASSEMBLY	10,000	10,000
EQUAL RIGHTS COMMISSION	1,590	1,580
INTERNAL AUDIT	0	0
OFFICE OF THE MAYOR	300	0
MUNICIPAL ATTORNEY	1,870	1,000
MUNICIPAL MANAGER	0	0
FINANCE	39,590	64,950
INFORMATION SYSTEMS	12,750	17,790
COMMUNITY PLANNING	11,630	4,500
PROPERTY AND FACILITY MAN	0	0
CAPITAL PROJECTS	0	0
EMPLOYEE RELATIONS	4,260	2,590
PURCHASING	0	0
PUBLIC SAFETY	0	0
HEALTH & HUMAN SERVICES	11,360	12,000
TRANSPORTATION INSPECTION	0	0
FIRE	1,169,600	1,140,850
POLICE	979,640	847,120
MUSEUM	15,410	22,390
LIBRARY	3,610	500
PARKS & RECREATION	53,610	50,850
TRANSIT	380,230	356,640
PUBLIC WORKS	404,240	280,580
NON-DEPARTMENTAL	0	0
TOTAL	3,099,690	2,813,340

1988 GENERAL GOVERNMENT OPERATING BUDGET

APPENDIX G

VACANCY FACTOR SUMMARY BY DEPARTMENT

DEPARTMENT	1987 REVISED	1988 BUDGET
EQUAL RIGHTS COMMISSION	12,140	6,040
INTERNAL AUDIT	10,780	0
OFFICE OF THE MAYOR	77,250	20,980
MUNICIPAL ATTORNEY	57,520	57,520
MUNICIPAL MANAGER	65,750	55,470
FINANCE	150,820	150,820
INFORMATION SYSTEMS	148,840	148,840
COMMUNITY PLANNING	140,600	140,600
CAPITAL PROJECTS	6,260	0
EMPLOYEE RELATIONS	72,560	72,560
PURCHASING	40,930	26,000
HEALTH & HUMAN SERVICES	352,780	352,780
TRANSPORTATION INSPECTION	7,910	7,910
FIRE	495,210	495,210
POLICE	540,820	540,820
MUSEUM	17,910	5,000
LIBRARY	79,390	79,390
PARKS & RECREATION	327,240	327,240
TRANSIT	207,550	207,550
PUBLIC WORKS	519,980	530,890
TOTAL	3,332,240	3,225,620

1988 GENERAL GOVERNMENT OPERATING BUDGET

APPENDIX H

TRAVEL SUMMARY BY DEPARTMENT

DEPARTMENT	1987 REVISED	1988 BUDGET
ASSEMBLY	10,930	6,230
EQUAL RIGHTS COMMISSION	5,570	7,040
INTERNAL AUDIT	2,660	2,660
OFFICE OF THE MAYOR	18,410	12,980
MUNICIPAL ATTORNEY	3,850	3,850
MUNICIPAL MANAGER	4,300	3,220
FINANCE	6,090	6,090
INFORMATION SYSTEMS	19,250	18,300
COMMUNITY PLANNING	3,490	0
CAPITAL PROJECTS	3,500	0
EMPLOYEE RELATIONS	6,570	4,760
PURCHASING	2,100	1,640
PUBLIC SAFETY	2,520	0
HEALTH & HUMAN SERVICES	7,560	7,560
FIRE	4,550	4,110
POLICE	18,990	18,720
MUSEUM	0	1,720
LIBRARY	3,620	3,630
TRANSIT	990	990
PUBLIC WORKS	3,050	2,960
TOTAL	128,000	106,460

1988 GENERAL GOVERNMENT OPERATING BUDGET

APPENDIX I

CAPITAL OUTLAY SUMMARY BY DEPARTMENT

DEPARTMENT	1987 REVISED	1988 BUDGET
ASSEMBLY	0	23,800
EQUAL RIGHTS COMMISSION	0	12,710
INTERNAL AUDIT	0	4,000
OFFICE OF THE MAYOR	6,900	1,900
MUNICIPAL ATTORNEY	36,000	32,000
MUNICIPAL MANAGER	97,750	0
FINANCE	20,000	39,180
INFORMATION SYSTEMS	101,560	389,230
COMMUNITY PLANNING	7,440	7,030
EMPLOYEE RELATIONS	830	0
PUBLIC SAFETY	2,000	0
HEALTH & HUMAN SERVICES	99,090	142,460
TRANSPORTATION INSPECTION	0	6,980
FIRE	144,650	155,000
POLICE	164,830	158,930
MUSEUM	0	53,150
LIBRARY	843,200	768,840
PARKS & RECREATION	251,100	107,050
PUBLIC WORKS	124,940	48,730
TOTAL	1,900,290	1,950,990

1988 General Government Operating Budget

APPENDIX J

DEBT SERVICE SUMMARY BY PROGRAM

(General Obligation Debt Only)

Program	Original Issue	Outstanding 01-01-88	Principal Payment	Outstanding 12-31-88	Interest Payment	Service Payment in 1988 (Principal and Interest)
Heritage Land Bank	\$ 425,000	\$ 108,937	\$ 9,586	\$ 99,351	\$ 4,193	\$ 13,779
Museum	1,280,000	837,529	79,023	758,506	73,111	152,134
Library	14,060,000	5,525,759	1,542,707	3,983,052	478,712	2,021,419
Parking	5,000,000	4,465,000	260,000	4,205,000	242,232	502,232
Emergency Medical Services	574,530	65,000	20,000	45,000	3,730	23,730
Eagle River Fire	210,000	155,000	10,000	145,000	8,128	18,128
Anchorage Fire	4,880,779	1,937,692	396,617	1,541,075	123,396	520,013
Anchorage Roads and Drainage	152,069,403	111,436,737	6,197,835	105,238,902	7,643,795	13,841,630
Anchorage Police	3,315,300	3,097,604	36,500	3,061,104	195,114	231,614
Anchorage Parks and Recreation	21,298,500	11,873,580	1,631,319	10,242,261	995,375	2,626,694
Public Transit	1,280,000	690,000	125,000	565,000	62,775	187,775
Health and Human Services (Water Quality)	9,315,000	9,170,000	110,000	9,060,000	579,457	689,457
Animal Control	4,500,000	4,180,000	345,000	3,835,000	259,805	604,805
TOTAL	\$218,208,512	\$153,542,838	\$10,763,587	\$142,779,251	\$10,669,823	\$21,433,410

* Community Planning - GIS system 118,610

ASSEMBLY REVISION 12/08/87

1988 General Government Operating Budget

APPENDIX K

FUNCTION COST COMPARISON BY FUND

Fund Title	1987 Revised	1988 Budget
0101 Areawide General	\$ 66,210,200	\$ 64,364,530
0102 City Service Area	1,808,720	1,408,510
0104 Chugiak Fire Service Area	297,780	263,720
0105 Glen Alps Service Area	126,340	105,970
0106 Girdwood Valley Service Area	366,480	356,440
0108 Service Area 35 - Non-Assessable Debt	1,371,050	1,351,640
0111 Birchtree-Elmore LRSA	71,790	63,110
0112 Campbell Airstrip LRSA	31,320	25,830
0113 Valli-Vue Estates LRSA	47,300	35,750
0114 Skyranch Estates LRSA	15,040	13,660
0115 Upper Grover LRSA	5,690	4,580
0116 Raven Woods LRSA	7,340	6,620
0117 Mt. Park Estates LRSA	16,720	13,610
0118 Mt. Park/Robin Hill LRSA	29,370	24,200
0119 Eagle River Rural Road Service Area	938,980	806,120
0131 Anchorage Fire Service Area	23,265,200	22,902,390
0141 Anchorage Roads and Drainage SA	24,587,840	24,792,320
0142 Talus West LRSA	32,680	31,470
0143 Upper O'Malley LRSA	172,800	173,660
0145 Rabbit Creek LRSA	28,440	26,520
0149 South Goldenview LRSA	55,180	54,190
0151 Anchorage Police Service Area	40,451,280	40,784,740
0161 Anchorage Parks and Recreation SA	11,926,320	11,784,440
0162 Eagle River/Chugiak Parks and Recreational Service Area	877,450	791,610
0181 Anchorage Building Safety SA	2,204,010	1,707,670
0221 Heritage Land Bank	844,950	542,600
0586 Sports Arena	233,380	177,020
0601 Equipment Maintenance	641,650	180,890
0602 Self Insurance	567,610	463,340
0896 Service Area 35 Roads and Drainage Assessable Debt	362,880	388,410
0897 City Service Area Roads and Drainage Assessable Debt	768,710	838,460
0898 Anchorage Roads and Drainage Assessable Debt	2,207,990	2,217,560
Total Function Cost	\$180,572,490	\$176,701,580

ASSEMBLY REVISION 12/08/87

1988 General Government Operating Budget

APPENDIX L

REVENUE DISTRIBUTION SUMMARY

NOTE: Program revenues, which are earned by particular budget units, are budgeted in the units which anticipate them in 1988. Allocated revenues, such as 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	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9003	Penalty and Interest on Delinquent Taxes Revenue estimated for penalties and interest on taxes paid after the due date.			
	Fund 0101 Areawide General	61.65	964,130	1,333,400
	Fund 0102 City Service Area	.11	1,930	1,930
	Fund 0104 Chugiak Fire Service Area	.33	5,460	5,460
	Fund 0105 Glen Alps Service Area	.02	320	320
	Fund 0106 Girdwood Valley Service Area	.08	1,280	1,280
	Fund 0131 Anchorage Fire Service Area	13.31	223,190	273,190
	Fund 0141 Anchorage Roads and Drainage Service Area	9.51	159,400	159,400
	Fund 0151 Anchorage Police Service Area	9.51	159,400	284,400
	Fund 0161 Anchorage Parks and Recreation Service Area	4.93	82,590	82,590
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.55	9,160	9,160
		<u>100.00</u>	<u>1,606,860</u>	<u>2,151,130</u>
9004	Tax Cost Recoveries Administrative and litigation costs recovered on tax foreclosed property.			
	Fund 0101 Areawide General	100.00	77,080	77,080

1988 General Government Operating Budget

APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9006	Auto Tax 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	49.85	1,832,060	1,665,270
	Fund 0104 Chugiak Fire Service Area	.17	6,180	5,680
	Fund 0105 Glen Alps Service Area	.07	2,550	2,340
	Fund 0106 Girdwood Valley Service Area	.08	2,910	2,670
	Fund 0119 Eagle River Rural Road Service Area	.52	-0-	17,250
	Fund 0131 Anchorage Fire Service Area	12.63	459,380	421,890
	Fund 0141 Anchorage Roads and Drainage Service Area	11.39	414,280	380,470
	Fund 0151 Anchorage Police Service Area	18.46	671,430	616,630
	Fund 0161 Anchorage Parks and Recreation Service Area	6.83	248,420	228,140
		<u>100.00</u>	<u>3,637,210</u>	<u>3,340,340</u>
9021	Franchises Revenue is generated from franchises paid by Anchorage Natural Gas, Inc., and Shell Oil.			
	Fund 0101 Areawide General	100.00	555,210	555,210
9022	Payment in Lieu of Taxes Revenue paid in lieu of taxes by the Alaska State Housing Authority.			
	Fund 0101 Areawide General	100.00	100,190	100,190
9023	Hotel and Motel Taxes Revenue generated from 8% tax on room rentals of less than 30 days; 4% must be dedicated to promotion of the tourism industry. (Ref. AMC 12.20)			
	9100 Non-departmental Contributions: Anchorage Convention and Visitors Bureau	55.73	1,746,560	1,746,560
	Anchorage Economic Development Corporation		-0-	200,000

1988 General Government Operating Budget

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
Fund 0101 For:				
	Convention Center	7.19	251,150	251,150
	Community Promotion	2.35	82,090	82,090
	Downtown Transit Services	1.30	45,410	45,410
	Museum	19.08	804,230	666,650
	Downtown Library	2.09	73,010	73,010
	4th Avenue Theater	6.53	228,100	228,100
	Fund 0101 Sub-Total	38.54	1,483,990	1,346,410
Fund 0141 For:				
	Street Maintenance (i.e., Fur Rondy and Iditarod)	2.61	91,170	91,170
Fund 0161 For:				
	Park Maintenance	3.12	108,980	108,980
Fund 0586 For:				
	Sports Arena	-0-	62,420	-0-
	Total Hotel/Motel Tax	100.00	3,493,120	3,493,120
9024	Penalty and Interest on Hotel and Motel Taxes paid after due date.			
	Fund 0101 Areawide General	100.00	16,600	16,600
9111	Building and Trade Licenses Issuance of regulatory licenses to contractors subject to Building Code regulations.			
	7530 Building Inspection	100.00	34,200	25,000
9112	Taxicab Permits Revenue generated from fees for taxicab cab permits and reserved taxi parking spaces.			
	2700 Transportation Inspection	100.00	155,000	157,500

1988 General Government Operating Budget

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			<u>1987 Revised</u>	<u>1988 Budgeted</u>
9113	Contractor Certificates and Examinations Revenue generated for fees charged to private contractors for examinations and certification.			
	7530 Building Inspection	100.00	4,500	2,500
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	10,630	10,630
9116	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications.			
	1020 Clerk	11.76	8,000	10,000
	7530 Building Inspection	88.24	51,300	50,000
		<u>100.00</u>	<u>59,300</u>	<u>60,000</u>
9117	Chauffeur License Renewal Revenue generated from fee of \$25 for renewal of chauffeur licenses.			
	2700 Transportation Inspection	100.00	21,000	21,000
9118	Bicycle Licenses Revenue generated from the sale of bicycle licenses.			
	4420 Records and Data Systems	100.00	100	100

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
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.			
	3420 Fire Code Enforcement	16.13	125,000	60,000
	7530 Building Inspection	<u>83.87</u>	<u>430,000</u>	<u>345,000</u>
		100.00	555,000	405,000
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	939,030	780,000
9133	Electrical Permits Fees for electrical permits are based on the type of structure and electrical work performed.			
	7530 Building Inspection	100.00	205,070	165,000
9134	Gas and Plumbing Permits Revenues generated from issuance of gas and plumbing permits.			
	7530 Building Inspection	100.00	248,070	210,000
9135	Moving Fence/Sign Fees Fees associated with issuance of fence and sign placement permits.			
	7520 Zoning Enforcement	16.60	-0-	2,000
	7530 Building Inspection	<u>83.40</u>	<u>12,000</u>	<u>10,000</u>
		100.00	12,000	12,000

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9136	Construction and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits.			
	7490 ROW Enforcement	100.00	108,000	150,000
9137	Elevator Inspection Fees Fees associated with elevator permits and annual inspection certification.			
	7530 Building Inspection	100.00	59,540	90,000
9138	Mobile Home Inspection Fees Fees associated with annual code compliance inspection.			
	7520 Zoning Enforcement	74.84	26,000	23,800
	7530 Building Inspection	<u>25.16</u>	<u>5,290</u>	<u>8,000</u>
		100.00	31,290	31,800
9139	Land Use Permits Fees associated with the issuance of land use permits			
	7520 Zoning Enforcement	100.00	20,000	16,000
9141	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Sports Arena.			
	5525 Sullivan Sports Arena	100.00	75,600	85,000
9143	Parking and Access Agreement Fees			
	7541 Plat Review	100.00	-0-	550

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9191	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.			
	2120 Medical Administration	100.00	40,000	40,000
9199	Miscellaneous Permits Fees associated with applications for variances, requests for tran- scripts, and related legal fees.			
	1210 Municipal Manager Admin.	12.80	4,150	3,000
	7530 Building Inspection	51.00	12,000	12,000
	7570 Code Abatement	36.20	-0-	8,500
		<u>100.00</u>	<u>16,150</u>	<u>23,500</u>
9211	Court Fines and Forfeitures Revenue received from the court system for violations of municipal codes.			
	2240 Grants and Contracts	-0-	10,000	-0-
	4630 Special Operations	76.10	1,160,780	1,130,000
	4730 Property Crimes	23.90	-0-	355,500
		<u>100.00</u>	<u>1,170,780</u>	<u>1,485,500</u>
9212	Failure to Appear Warrants Revenue received for service of warrants.			
	4760 Warrants	-0-	355,500	-0-
9213	Library Book Fines Revenue generated from fines on overdue books and materials.			
	5362 Loussac Library	100.00	48,280	53,810
	5364 Branch Libraries (1987)	-0-	5,000	-0-
		<u>100.00</u>	<u>53,280</u>	<u>53,810</u>

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9215	Other Fines and Forfeitures Collection of charges for excess false alarm violations and other miscellaneous violations.			
	2700 Transportation Inspection	25.00	5,000	5,000
	4410 Technical Services	70.00	12,000	14,000
	7530 Building Inspection	5.00	1,000	1,000
		<u>100.00</u>	<u>18,000</u>	<u>20,000</u>
9311	Federal Revenue Sharing Federal Revenue Sharing monies withheld from 1986 allocation under Gramm Rudman deficit reduction legislation.			
	Fund 0101 Areawide General	100.00	-0-	380,000
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	187,270	187,270
	Fund 0104 Chugiak Fire Service Area	.17	640	640
	Fund 0105 Glen Alps Service Area	.07	260	260
	Fund 0106 Girdwood Valley Service Area	.50	1,880	1,880
	Fund 0131 Anchorage Fire Service Area	12.58	47,290	47,290
	Fund 0141 Anchorage Roads and Drainage Service Area	11.34	42,620	42,620
	Fund 0151 Anchorage Police Service Area	18.39	69,130	69,130
	Fund 0161 Anchorage Parks and Recreation Service Area	6.79	25,520	25,520
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.34	1,280	1,280
		<u>100.00</u>	<u>375,890</u>	<u>375,890</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	575,000	575,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9331	Other Federal Grant Revenue			
	1050 Equal Rights Commission	100.00	48,600	50,500
9342	Municipal Assistance Alaska Statute 29.60.350 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	51.39	15,223,560	12,692,210
	Fund 0102 City Service Area	-0-	250,000	-0-
	Fund 0104 Chugiak Fire Service Area	.16	47,400	39,520
	Fund 0105 Glen Alps Service Area	.07	20,740	17,290
	Fund 0106 Girdwood Valley Service Area	.17	50,360	41,990
	Fund 0108 Service Area 35, Former Borough Roads and Drainage Service Area	.01	-0-	2,470
	Fund 0131 Anchorage Fire Service Area	12.26	3,631,850	3,027,950
	Fund 0141 Anchorage Roads and Drainage Service Area	11.08	2,265,810	1,986,520
	Fund 0151 Anchorage Police Service Area	17.90	5,302,620	4,420,910
	Fund 0161 Anchorage Parks and Recreation Service Area	6.63	1,964,040	1,637,460
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.33	97,760	81,500
	Fund 0896 Special Assessment Roads & Drainage Service Area	-0-	2,960	-0-
	Fund 0898 Anchorage Roads & Drainage Special Assessments	-0-	766,480	750,000
		<u>100.00</u>	<u>29,623,580</u>	<u>24,697,820</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	94,990	94,990

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9346	Health Facilities Alaska Statute 29.60.120 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 prorated share of State appropriation.			
	Fund 0101 Areawide General Dedicated to Health Services	100.00	824,380	824,380
9347	Liquor Licenses Alaska Statute 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection where the liquor establishments are located.			
	Fund 0151 Anchorage Police Service Area	100.00	307,380	307,380
9348	Amusement Device Licenses Alaska Statute 43.35.050 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	22,640	22,640

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9349	Road Maintenance Alaska Statute 29.60.110 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 prorata share of state appropriation.			
		<u>Miles</u>		
	Fund 0105 Glen Alps Service Area	13.49	25,080	23,610
	Fund 0106 Girdwood Valley Service Area	10.54	19,720	18,450
	Fund 0111 Birchtree/Elmore LRSA	10.87	16,770	19,020
	Fund 0112 Campbell Airstrip LRSA	8.51	15,920	14,890
	Fund 0113 Valli Vue Estates LRSA	3.08	5,780	5,390
	Fund 0114 Sky ranch Estates LRSA	1.09	1,550	1,910
	Fund 0115 Upper Grover LRSA	.55	1,130	960
	Fund 0116 Raven Woods/Bubbling Brook LRSA	1.11	2,110	1,940
	Fund 0117 Mt. Park Estates LRSA	1.54	2,960	2,690
	Fund 0118 Mt. Park/Robin Hill LRSA	3.64	6,900	6,370
	Fund 0119 Eagle River LRSA	178.23	321,650	311,900
	Fund 0141 Anchorage Roads and Drainage Service Area	518.55	915,490	929,470
	Fund 0142 Talus West LRSA	4.00	7,470	7,000
	Fund 0143 Upper O'Malley LRSA	16.73	29,590	29,280
	Fund 0145 Rabbit Creek View/Heights LRSA	7.47	14,090	13,070
	Fund 0149 South Goldenview LRSA	13.11	22,680	22,940
		<u>792.51</u>	<u>1,408,890</u>	<u>1,408,890</u>
9353	State Reimbursement for Increased Jail Cost			
	Fund 0151 Anchorage Police Service Area	100.00	-0-	\$1,500,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
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	328,360	328,360
	Fund 0104 Chugiak Fire Service Area	.17	1,110	1,110
	Fund 0105 Glen Alps Service Area	.07	460	460
	Fund 0106 Girdwood Valley Service Area	.23	1,500	1,500
	Fund 0131 Anchorage Fire Service Area	12.61	82,320	82,320
	Fund 0141 Anchorage Roads and Drainage Service Area	11.37	74,220	74,220
	Fund 0151 Anchorage Police Service Area	18.44	120,370	120,370
	Fund 0161 Anchorage Parks and Recreation Service Area	6.81	44,450	44,450
		<u>100.00</u>	<u>652,790</u>	<u>652,790</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 Service Area	100.00	1,480	1,480

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9362	General State Revenue Sharing Alaska Statute 29.60.010-.080 provides for State equalization of tax resources for local government services through applica- tion of an equalization entitlement based on population, relative ability to gener- ate revenue, and local tax burden.			
	Fund 0101 Areawide General	49.99	5,917,280	8,306,590
	Fund 0104 Chugiak Fire Service Area	.35	41,720	58,160
	Fund 0105 Glen Alps Service Area	.12	14,300	19,940
	Fund 0106 Girdwood Valley Service Area	.14	16,690	23,260
	Fund 0108 Service Area 35 Former Borough Roads and Drainage Service Area	1.48	176,410	245,920
	Fund 0131 Anchorage Fire Service Area	12.50	1,489,960	2,077,060
	Fund 0141 Anchorage Roads and Drainage Service Area	6.90	822,460	1,146,540
	Fund 0143 Upper O'Malley LRSA	.10	11,920	16,610
	Fund 0151 Anchorage Police Service Area	19.84	2,364,860	3,296,710
	Fund 0161 Anchorage Parks and Recreation Service Area	8.24	982,180	1,369,200
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.34	40,530	56,500
	Fund 0586 Sports Arena	-0-	41,360	-0-
		<u>100.00</u>	<u>11,919,670</u>	<u>16,616,490</u>
9411	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (plat- ting, inspection of improvements, etc.).			
	1543 Platting	100.00	150,000	70,000
9412	Zoning Fees Fees assessed for rezoning and conditional use applications.			
	1542 Zoning	90.00	50,000	45,000
	7520 Zoning Enforcement	10.00	22,500	5,000
		<u>100.00</u>	<u>72,500</u>	<u>50,000</u>

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9413	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.			
	5420 Design and Development	3.22	250	500
	1542 Zoning	32.26	8,000	5,000
	7530 Building Inspection	<u>64.52</u>	<u>10,000</u>	<u>10,000</u>
		100.00	18,250	15,500
9415	Miscellaneous Map Sales Revenue generated from the sale of topographic and other types of maps.			
	1513 Cartographics	100.00	14,000	12,000
9416	Rezoning Inspections Fees generated for overtime inspec- tions, reinspection on previously inspected work, or inspections for which no specific fee is indicated and zoning compliance inspections.			
	7520 Zoning Enforcement	1.00	7,500	1,000
	7553 Public Counter	<u>99.00</u>	<u>-0-</u>	<u>100,000</u>
		100.00	7,500	101,000
9417	Conditional Use Inspections Fees for applications for rezoning, conditional uses, and major amendments to conditional uses.			
	7520 Zoning Enforcement	100.00	22,000	1,000
9418	Emission Certificate Fee Fees charged for the sale of emission inspection certificates.			
	2540 Vehicle Inspection	100.00	1,408,420	1,210,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9419	Emission Inspection Test Fee Fees charged for inspection of vehicles at the referee station.			
	2540 Vehicle Inspection	100.00	20,000	25,000
9421	Septic System Annual Permit Annual operating permits to property owners with septic systems.			
	2570 On-Site Water and Sewer	-0-	-0-	250,000
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	90,000	85,000
9424	Health Education			
	2430 Health Education	100.00	2,000	2,000
9425	Dispensary Fees Revenues generated from reimbursement for premarital blood tests.			
	2450 Chronic & Infectious Disease	100.00	40,000	57,300
9426	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations.			
	2340 Community Services	3.86	26,000	26,000
	2570 On Site Water/Sewer	51.60	176,350	347,500
	2560 Environmental Sanitation	44.54	280,000	300,000
		<u>100.00</u>	<u>482,350</u>	<u>673,500</u>
9431	Public Transit Fees Direct fees for use of the Anchorage public transit system.			
	6220 Transit Operations	100.00	1,390,590	1,160,800

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9436	Transit Charter Fees Revenue generated from charters of double-decker buses.			
	6220 Transit Operations	100.00	20,000	20,000
9441	Recreational Activities Revenue generated from Sports Arena profits, room rentals, garden plots and classes.			
	5432 Playgrounds	12.00	-0-	36,000
	5440 Recreation	88.00	250,000	290,000
	5430 Community Schools/Programs	-0-	42,000	-0-
		<u>100.00</u>	<u>292,000</u>	<u>326,000</u>
9443	Swim Fees Fees and charges for use of various public swimming pools (excluding fees for school district programs)			
	5440 Recreation	84.30	882,760	885,110
	5470 Eagle River/Chugiak Parks and Recreation	15.70	134,000	205,660
		<u>100.00</u>	<u>1,016,760</u>	<u>1,090,770</u>
9445	Cemetery Fees Fees for burial, disinterment and grave use permits.			
	5519 Anchorage Memorial Cemetery	100.00	78,150	50,000
9446	Ski Fees Revenues generated from operation of the Centennial Park and Russian Jack ski areas.			
	5440 Recreation	100.00	12,000	8,000
9447	Golf Fees Revenue generated from operation of the Russian Jack golf course.			
	5440 Recreation	100.00	40,000	40,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9448	Camper Park Fees Revenues generated from operation of the Centennial Park and Lions camper areas.			
	5440 Recreation	100.00	93,000	84,000
9451	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.			
	3300 Emergency Medical Service	100.00	770,000	1,008,000
9452	Fire and Rescue Operations Fee			
	3600 Fire Training Center	100.00	36,500	18,000
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	14,400
9456	Museum Admission Fees			
	5210 Museum	100.00	-0-	121,300
9462	Subdivision Inspection Fees Fees for platting services and establishment of subdivisions.			
	7560 Private Development	100.00	350,000	100,000
9463	Mapping Fees Revenue generated from the sale of ozalid and blue line maps.			
	7553 Public Counter	33.33	20,000	15,000
	7582 Mapping	66.67	42,000	30,000
		100.00	62,000	45,000

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9471	Building Rental Auditorium rental fees			
	5210 Museum	48.38	-0-	15,000
	5355 Library Administration	51.62	-0-	16,000
		<u>100.00</u>	<u>-0-</u>	<u>31,000</u>
9478	Parking Authority Income			
	9100 Non-Departmental Misc.	100.00	-0-	358,030
9481	State of Alaska - 911 Charges for extending "911" emergency telephone service to the Alaska State Troopers.			
	4650 Dispatch	100.00	32,500	32,500
9484	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees.			
	2250 Support Svs. Contributions	100.00	160,000	145,000
9492	Service Fees - School District Reimbursement for use of municipal swimming pools by the school district and administration of Arts in Public Places Program.			
	1341 Treasury Administration	3.31	-0-	10,000
	5210 Museum	4.96	15,000	15,000
	5440 Recreation	91.73	165,000	277,590
	5470 Eagle River/Chugiak Parks and Recreation	-0-	50,000	-0-
		<u>100.00</u>	<u>230,000</u>	<u>302,590</u>
9493	Microfiche Sales Revenue generated from the copying and sale of property appraisal microfiche to the public.			
	1352 Customer Services/Records	100.00	26,000	12,700

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9494	Clinic Fees Revenue generated from collection of fees for visits to sexually transmitted disease clinic.			
	2460 STD Clinic	100.00	49,500	66,110
9495	Parking Authority Service Fees			
	1243 Reprographics	55.26	18,220	14,820
	1450 Information Processing	-0-	78,000	-0-
	7371 Traffic Engineering	44.74	12,000	12,000
		100.00	108,220	26,820
9499	Reimbursed Cost Reimbursement for various products and services including legal transcripts and tapes, Police accident reports, tax billing information; support to the Police and Fire Retirement Board; Transfer of Responsibility Agreements (TORA).			
	1020 Clerk	1.05	15,000	15,000
	1121 Management and Budget	-0-	-0-	20,000
	1150 Municipal Attorney	.37	5,300	5,300
	1322 General Accounting	.57	8,200	-0-
	1345 Delinquent Collections	-0-	-0-	5,000
	1346 Taxes	.15	2,200	2,200
	1844 Records and Benefits	6.36	90,960	143,110
	1912 Purchasing	7.20	103,000	103,000
	3230 Fire Communications	.33	4,700	21,000
	4420 Records	1.12	16,000	16,000
	4620 Patrol	2.46	35,000	35,000
	4630 Special Operations	.03	500	3,500
	4440 Property and Forensics	-0-	-0-	1,000
	4710 Investigations	.01	100	2,500
	4730 Property Crimes	.01	100	250
	5525 Sullivan Sports Arena	1.68	24,000	-0-
	7371 Traffic Engineering	22.62	323,820	210,000
	7372 Traffic Signal Maintenance	56.05	802,180	510,000
	7420 Paint and Sign	-0-	-0-	60,000
	7470 Street Lighting	-0-	-0-	220,000
	7530 Building Inspection	-0-	-0-	5,000
		100.00	1,431,060	1,377,860

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Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 <u>Revised</u>	1988 <u>Budgeted</u>
9498	Unbilled Revenue			
	1844 Records and Benefits	100.00	-0-	11,500
9532	Miscellaneous Non-operating Income Funds confiscated during gambling raids.			
	4710 Investigation	100.00	10,000	20,000
9601	Contributions from other Funds Contributions received from other municipal funds.			
	Fund 0101 Areawide (Non-Departmental)	100.00	-0-	152,620
9623	Utility Revenue Distribution from ATU (AM 947-87 and AR 87-242) Utility distribution of up to 5% gross revenues.			
	Fund 0101 Areawide	62.06	4,344,200	3,103,000
	Fund 0104 Chugiak Taxes and Reserves	.05	3,500	2,500
	Fund 0105 Glenn Alps	.02	1,400	1,000
	Fund 0106 Girdwood Taxes and Reserves	.05	3,500	2,500
	Fund 0131 Anchorage Fire Service Area	7.67	536,900	383,500
	Fund 0141 Anchorage Roads and Drainage Service Area	6.67	466,900	333,500
	Fund 0151 Police Service Area	20.56	1,439,200	1,028,000
	Fund 0161 Anchorage Parks and Recreation Service Area	2.82	197,400	141,000
	Fund 0162 Eagle River/Chugiak Parks and Recreation Service Area	.10	7,000	5,000
		100.00	7,000,000	5,000,000

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REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9711	Assessments Revenue generated from costs assessed to property owners for road construction.			
	7650 Special Assessments SA 35	13.44	100,270	78,620
	7660 Special Assessments City Service Area	27.96	208,600	163,570
	7670 Special Assessments Anchorage Roads & Drainage Service Area	58.60	437,200	342,810
		<u>100.00</u>	<u>746,070</u>	<u>585,000</u>
9712	Penalty and Interest on Assessments Penalty and interest on assessments paid after the due date.			
	7650 Special Assessments Service Area 35	17.30	119,360	69,290
	7660 Special Assessments City Service Area	13.46	92,860	53,910
	7670 Special Assessments Anchorage Roads & Drainage Service Area	69.24	477,700	277,350
		<u>100.00</u>	<u>689,920</u>	<u>400,550</u>
9731	Lease and Rental Revenues Rental incomes from Museum Meeting Rooms, Jail Facilities, Sports Arena, and Municipal land leases.			
	1250 Heritage Land Bank	55.26	428,000	382,600
	4240 Fiscal Management (Police)	37.49	290,450	290,450
	5210 Museum	-0-	6,000	-0-
	5525 Sullivan Sports Arena	7.25	30,000	56,200
		<u>100.00</u>	<u>754,450</u>	<u>729,250</u>

1988 General Government Operating Budget

APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9732	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State.			
	1250 Heritage Land Bank	100.00	55,000	44,910
9741	State Land Sales Revenue generated from sale of land conveyed to Municipality by the State.			
	1250 Heritage Land Bank	100.00	934,550	750,000
9742	Other Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.			
	4450 Property and Evidence	100.00	2,500	5,000
	7830 Equipment Maintenance Operations	-0-	100,000	-0-
		<u>100.00</u>	<u>102,500</u>	<u>5,000</u>
9745	Gain on Sale of Investments Revenue generated from sale of Home Mortgage Revenue Bonds.			
	0101 Areawide General	-0-	1,392,280	-0-
9752	Parking Garages and Lots Charges for use of the Museum Garage			
	5210 Museum	100.00	71,120	39,280

1988 General Government Operating Budget

APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9761	Cash Pool Short-Term Interest Accrued interest earned on investments			
	Fund 0101 Areawide General	38.44	1,882,670	1,419,580
	Fund 0104 Chugiak Fire Service Area	.80	35,770	29,660
	Fund 0105 Glen Alps Service Area	.11	4,950	4,180
	Fund 0106 Girdwood Valley Service Area	.20	9,180	7,520
	Fund 0108 SA 35 Former Borough Roads and Drainage	2.74	4,540	101,100
	Fund 0111 Birchtree/Elmere LRSA	.09	3,990	3,340
	Fund 0112 Campbell Airstrip LRSA	.02	1,180	830
	Fund 0119 Eagle River Rural Road Service Area	.07	3,180	2,510
	Fund 0131 Anchorage Fire Service Area	4.64	229,620	171,190
	Fund 0141 Anchorage Roads and Drainage SA	37.13	1,532,140	1,371,120
	Fund 0142 Talus West LRSA	.10	4,660	3,760
	Fund 0143 Upper O'Malley LRSA	.01	330	420
	Fund 0149 South Goldenview LRSA	-0-	70	-0-
	Fund 0151 Anchorage Police Service Area	3.72	166,280	137,450
	Fund 0161 Anchorage Parks and Recreation Service Area	3.43	153,290	126,580
	Fund 0162 Eagle River/Chugiak Park and Recreational Service Area	.68	30,540	25,070
	Fund 0181 Anchorage Building Safety Service Area	-0-	28,430	-0-
	Fund 0601 Equipment Maintenance	4.90	218,930	180,890
	Fund 0602 Self Insurance	2.92	130,040	107,780
	Fund 0896 Special Assessments Roads/Drai Drainage	-0-	117,610	-0-
	Fund 0897 Special Assessments City Service Area	-0-	180,070	-0-
	Fund 0898 Special Assessments Anchorage Roads and Drainage Service Area	-0-	317,760	-0-
		<u>100.00</u>	<u>5,055,230</u>	<u>3,692,980</u>

1988 General Government Operating Budget

APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9762	Other Short-Term Interest Interest earned on other than cash-pool deposits.			
	Fund 0101 Areawide General	5.97	49,500	29,080
	Fund 0102 City Service Area	-0-	342,750	-0-
	1332 Self Insurance	52.73	437,570	355,560
		<u>100.00</u>	<u>829,820</u>	<u>384,640</u>
9782	Lost Book Reimbursement Reimbursement for lost books and library materials			
	5362 Loussac Library	54.43	-0-	6,460
	5383 Collection Development	45.57	-0-	5,410
		<u>100.00</u>	<u>-0-</u>	<u>11,870</u>
9783	Library Fees Lecture hall rental			
	5356 Community Services	-0-	15,000	-0-
	5362 Loussac Library	100.00	8,320	8,400
		<u>100.00</u>	<u>23,320</u>	<u>8,400</u>
9793	Liquor Licenses Fees for processing liquor license applications and mail-outs to property owners.			
	1020 Clerk	100.00	5,000	1,000
9794	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.			
	1020 Clerk	17.24	3,500	2,000
	7520 Zoning Enforcement	48.28	36,750	5,600
	7530 Building Inspection	34.48	-0-	4,000
		<u>100.00</u>	<u>40,250</u>	<u>11,600</u>

1988 General Government Operating Budget

APPENDIX L

REVENUE DISTRIBUTION SUMMARY

Revenue	Description of Revenue/ Receiving Fund or Budget Unit	1988 Distribution	Amount Budgeted	
			1987 Revised	1988 Budgeted
9795	Sale of Contractor Specifications Revenue generated from the sale of building specifications.			
	1912 Purchasing Services	93.33	20,000	14,000
	5420 Design and Development	6.67	-0-	1,000
	7322 Municipal Inspection	-0-	6,000	-0-
		<u>100.00</u>	<u>26,000</u>	<u>15,000</u>
9796	Transit Advertising Fees Fees for advertising posted on Public Transit coaches.			
	6130 Marketing and Customer Service	100.00	80,000	55,000
9797	Copier Fees Revenue generated from coin operated copiers.			
	1352 Customer Services/Records	5.27	1,800	3,000
	5362 Loussac Library	91.22	-0-	51,960
	5363 Headquarters Library	-0-	26,450	-0-
	5364 Branch Libraries	-0-	25,000	-0-
	7520 Zoning Enforcement	3.51	5,000	2,000
		<u>100.00</u>	<u>58,250</u>	<u>56,960</u>
9798	Miscellaneous Revenue Donations			
	5210 Museum	57.43	60,700	30,700
	5525 Sullivan Sports Arena	42.57	-0-	45,000
		<u>100.00</u>	<u>60,700</u>	<u>75,700</u>

1988 General Government Operating Budget

APPENDIX M

FUND BALANCE SUMMARY

Fund	Title	Forecast* 12-31-87 Fund Balance	1988 Function Cost	Fund Balance Appropriated
0101	Areawide	\$ 8,588,500	\$64,364,530	\$2,211,950
0102	City Service Area	(227,779)	1,408,510	0
0104	Chugiak Fire Service Area	191,909	263,720	0
0105	Glen Alps Service Area	35,520	105,970	0
0106	Girdwood Valley Service Area	169,699	356,440	0
0108	Service Area 35- Non-Assessable Debt	72,417	1,351,640	0
0111	Birchtree-Elmore LRSA	36,826	63,110	0
0112	Campbell Airstrip LRSA	11,369	25,830	0
0113	Valli-Vue Estates LRSA	2,268	35,750	0
0114	Skyranch Estates LRSA	5,649	13,660	0
0115	Upper Grover LRSA	4,804	4,580	0
0116	Raven Woods LRSA	5,105	6,620	0
0117	Mt. Park Estates LRSA	7,834	13,610	0
0118	Mt. Park/Robin Hill LRSA	15,795	24,200	0
0119	Eagle River RRSA	62,732	806,120	0
0131	Anchorage Fire Service Area	2,016,887	22,902,390	950,000
0141	Anchorage Roads and Drainage SA	3,736,159	24,792,320	1,300,000
0142	Talus West LRSA	34,708	31,470	12,690
0143	Upper O'Malley LRSA	15,322	173,660	0
0145	Rabbit Creek LRSA	(705)	26,520	0
0149	South Goldenview LRSA	20,284	54,190	2,480
0151	Anchorage Police Service Area	1,473,412	40,784,740	700,000
0161	Anchorage Parks and Recreation SA	616,919	11,784,440	350,000
0162	Eagle River/Chugiak Parks and Recreational Service Area	237,523	791,610	0
0181	Anchorage Building Safety SA	(7,469)	1,707,670	(145,050)
0221	Heritage Land Bank	2,766,561	542,600	(634,910)
0586	Sports Arena		177,020	(9,180)
0601	Equipment Maintenance ISF		180,890	0
0602	Self-Insurance		463,340	0
0896	Service Area 35 Roads & Drainage Assessable Debt	1,579,627	388,410	240,500
0897	City Service Area Roads & Drainage Assessable Debt	1,812,902	838,460	620,980
0898	Anchorage Roads and Drainage Assessable Debt	1,631,177	2,217,560	847,400

* Forecast fund balance is based on estimated data.

** Expenditure amounts are included in Funds 0108, 0102 and 0141, respectively.
Fund balances are shown separately for information purposes.

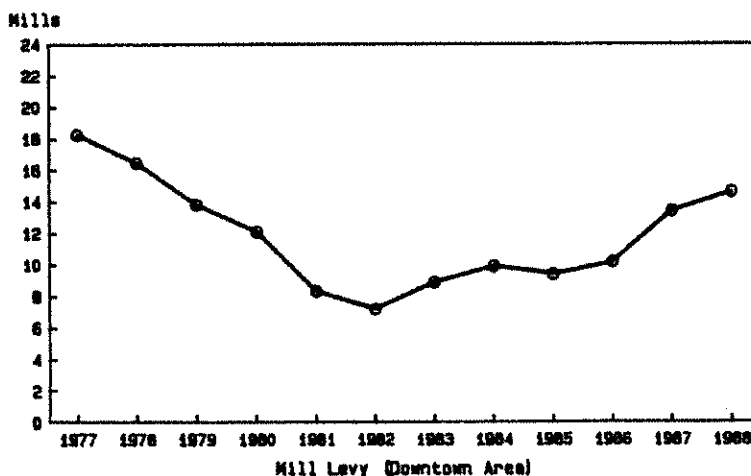
1988 General Government Operating Budget

APPENDIX N

CALCULATION OF AVERAGE MILL LEVY

	1987	1988	Increase/ Decrease
Direct Costs	\$ 196,417,130	\$ 190,643,270	(\$5,773,860)
Less Intragovernmental Charges	(15,844,640)	(13,941,690)	(1,902,950)
Less User Fees	(20,764,260)	(19,728,010)	(1,036,250)
Less Fund Balance Applied	(8,559,660)	(7,236,000)	(1,323,660)
Less Other Revenues:			
Other Local	(19,497,380)	(14,874,490)	(4,622,890)
State	(44,886,820)	(46,157,880)	1,271,060
Federal	(1,000,970)	(1,382,870)	381,900
Plus Restricted Profits	601,050	789,140	188,090
NET TAX REQUIREMENT	\$ 86,464,450	\$ 88,111,470	\$ 1,647,020
Areawide Assessed Valuation	\$12,083,245,000*	\$11,030,000,000	(\$1,053,245,000)
Average Mill Levy	7.16 mills	7.99 mills	0.83 mills

Mill Levy Trends *



* School District mill levy assumed at approved rate for 1988 (6.03 mills).

1988 General Government Operating Budget

APPENDIX O

AREANIDE ASSESSED VALUATION TRENDS

Year	TOTAL PROPERTY		REAL PROPERTY			
	Amount	Percent Change From Previous Year	Amount	Total Percent Change 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
1986	15,664,100,000	9.9	13,476,700,000	6.2	3.3	2.9
1987	12,083,245,000	(22.8)	10,144,729,000	(24.7)	(26.2)	1.5
1988**	11,030,000,000	(8.7)	9,285,255,000	(8.5)	(10.0)	1.5

* Statistics not maintained before 1980.

** Official projection for assessed valuation not yet available. For purposes of comparison only, 10% decline in existing property shown for 1988.

1988 General Government Operating Budget

APPENDIX P

EXPLANATION OF TAXING DISTRICT MILL LEVIES

The Municipality of Anchorage operates under a "service area concept" whereby taxpayers in different areas or taxing districts of the municipality pay property taxes only for those services which they vote to receive within the district. Some services provided by the municipality must be offered on an "areawide" basis under state law. These include education, planning and zoning, property assessment, and tax collection. Other services require voter approval--these include road maintenance, police and fire protection and parks and recreation. This "service area concept" gives the taxpayers more control over the types and levels of service for which they are taxed.

The mill levy of a service area is computed in four steps:

1. Total Direct Costs of Service Area	+	Net Intragovernmental Charges	=	Function Cost of Service Area
2. Function Cost of Service Area	-	Program Revenues of Service Area	=	Net Program Cost of Service Area
3. Net Program Cost of Service Area	-	Other Revenues Allocated to Service Area	=	Tax Requirement of Service Area
4. Tax Requirement of Service Area	÷	Assessed Value of Service Area	X 1,000 =	Mill Rate (Levy) for Service Area

Each service within the taxing district has its own mill rate. The sum of these service mill rates within a taxing district comprises the mill rate by which taxes are levied. The table below shows how one taxing district mill levy has been computed for 1988. For more detailed definitions of the terms used here, consult the Glossary of Terms in the Budget Overview Section.

CALCULATION OF MULDOON TAXING DISTRICT MILL LEVY

Service Area (Services Approved by Muldoon Taxing District Voters)	Function Cost of Service Area	Program Revenues of Service Area	Other Revenues Allocated to Service Area	Tax Requirement of Service Area	Estimated Assessed Valuation of Service Area (\$000's)	Approved Mill Levy of Service Area
Areawide	\$64,364,530	\$10,228,850	\$34,694,210	\$19,441,470	\$11,030,000	1.76
Fire	22,902,390	78,000	7,434,390	15,390,000	10,469,498	1.47
Road	24,792,320	280,000	7,816,510	16,695,810	9,189,733	1.82
Police	40,784,740	1,905,800	12,480,980	26,397,960	9,289,979	2.84
Parks and Recreation	11,784,440	1,622,200	4,113,920	6,048,320	9,839,863	.62
Road Debt Service	1,351,640	0	349,490	1,002,150	4,697,278	.21
						Total Mill Levy - General Government 8.72
						Total Mill Levy - School District 6.03 *
						Total Levy for Muldoon Residents 14.75

* School District mill levy assumed at proposed rate for 1988 (6.03 mills).
Building Safety .01 mill not shown.

1988 General Government Operating Budget

APPENDIX Q

1988 PRELIMINARY MILL LEVIES

Taxing District	Areawide	School District	Fire	Roads	Police	Parks and/or Recreation	Bldg Safety	Road Debt Service	Total
Anchorage	1.76	6.03	1.47	1.82	2.84	.62	.013	.45	15.00
Hillside/Rabbit Creek	1.76	6.03	1.47	-	-	.62	.013	-	9.89
Spenard/Muldoon/Sand Lake/Oceanview	1.76	6.03	1.47	1.82	2.84	.62	.013	.21	14.76
Girdwood	1.76	6.03	.83	.86	-	.47	-	-	9.95
Glen Alps	1.76	6.03	-	1.27	-	-	-	-	9.06
Eagle River	1.76	6.03	1.47	.50	2.84	.43	-	-	13.03
Chugiak	1.76	6.03	.43	.50	2.84	.43	-	-	11.99
Eagle River/Chugiak Valley	1.76	6.03	-	.50	2.84	.43	-	-	11.56
Other Outside Bowl	1.76	6.03	-	-	-	-	-	-	7.79

* School District mill levy assumed at proposed rate for 1988 (6.03 mills)

Mill levies by fund: Appendix T

Mill levy comparison by taxing district: Appendix S

1988 General Government Operating Budget

APPENDIX R

1978-1988 MILL LEVY TRENDS

<u>Taxing District</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988 **</u>
Anchorage (Former City)	16.45	13.79	12.06	8.30	7.18	8.89	9.91	9.40	10.18	13.39	15.00
Hillside *	12.10	10.03	8.86	5.58	4.78	6.17	6.55	6.33	6.60	8.81	9.89
Spenard	17.07	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.04	13.26	14.76
Girdwood	11.16	9.81	7.77	4.14	4.07	7.10	6.99	6.28	6.79	8.92	9.95
Glen Alps	11.40	10.54	8.28	5.93	3.87	4.71	5.41	5.38	5.44	8.08	9.06
Sand Lake	17.07	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.04	13.26	14.76
Muldoon	17.07	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.04	13.26	14.76
Rabbit Creek *	12.10	10.03	8.86	5.58	4.78	6.17	6.55	6.33	6.60	8.81	9.89
Eagle River	11.23	12.24	9.75	6.90	6.11	8.13	8.18	8.55	8.85	11.85	13.03
Chugiak	9.92	10.96	9.85	6.53	5.07	7.05	7.00	7.53	7.78	11.05	11.99
Oceanview	14.47	14.44	12.64	8.85	7.44	8.90	10.10	9.59	10.04	13.26	14.76
Eagle River/ Chugiak Valley	9.42	9.96	8.85	5.81	5.03	7.05	6.99	7.53	7.78	10.55	11.56
Other Outside Bowl	8.87	7.29	6.28	3.76	3.24	4.71	4.89	4.86	5.05	6.92	7.79
Average Mill Levy - General Government Only	9.81	8.67	7.80	4.36	3.70	4.82	5.14	5.17	5.30	7.16	7.99

* Mill levies for limited road service areas, where applicable, are not included. Other road service areas are included.

** Areawide school district mill levy assumed at proposed rate for 1988 (6.03 mills).

1988 General Government Operating Budget

APPENDIX S

MILL LEVY COMPARISONS BY FUND

Fund	Service Area	1986	1987	Est. 1988	Increase (Decrease) Over 1987
0101	Areawide General	1.01 mills	1.51 mills	1.76 mills	0.25
0102	City Service Area	0.30	0.35	0.45	0.10
0104	Chugiak Fire	0.00	0.50	0.43	(0.07)
0105	Glen Alps	0.39	1.16	1.27	0.11
0106	Girdwood Valley	1.74	2.00	2.16	0.16
0108	Service Area 35 Debt	0.16	0.22	0.21	(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	0.95	1.30	1.30	0.00
0115	Upper Grover LRSA	1.00	1.00	1.00	0.00
0116	Raven Woods LRSA	0.97	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	0.50	0.50	0.50	0.00
0131	Anchorage Fire	1.07	1.30	1.47	0.17
0141	Anchorage Roads and Drainage	1.23	1.59	1.82	0.23
0142	Talus West LRSA	0.38	0.40	0.40	0.00
0143	Upper O'Malley LRSA	1.50	1.50	1.50	0.00
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	2.04	2.64	2.84	0.20
0161	Anchorage Parks and Recreation	0.48	0.57	0.62	0.05
0162	Eagle River/Chugiak Parks and Recreation	0.19	0.49	0.43	(0.06)
0181	Anchorage Building Safety	0.01	0.02	0.013	(0.007)

1988 General Government Operating Budget

APPENDIX T

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

1987 Revised Budget Direct Cost (a.o. 6/30/87)	\$196,417,130
Less:	
User Fees ⁽¹⁾	- 36,608,900
Debt Service	- 21,998,062
State/Federal Grants	- 2,808,270
	\$135,001,898
1987 Net Tax-Supported Direct Costs	
\$135,001,878 ÷ 248,263 = \$543.79 (1987 Per Capita Cost)	
1987 Per Capita Cost (\$543.79) x CPI Increase (3.0%) =	
\$560.10 (1988 Per Capita Cost) x 248,263 = \$139,052,106	
1988 Tax Supported Direct Organizational Cost	\$139,052,106
Plus:	
User Fees(1)	+ 33,669,700
Debt Service	+ 21,433,410
State/Federal Grants	+ 2,808,270
Capital O & M's	+ 1,139,096
1988 Spending Limitation	\$198,102,582

COMPARISON OF 1988 BUDGET TO SPENDING LIMITATION

1988 Spending Limitation	\$198,102,582
1988 Budget	190,643,270
Amount Under Spending Limitation	\$ 7,459,312

(1) User fees include intragovernmental charges to non-government agencies.

NOTE: Prepared in accordance with AO 83-50(S) which requires use of DCRA revenue sharing population numbers. Using more conservative population projections, the 1988 Proposed Budget is \$2,072,674 under the spending limit.