

# APPENDICES

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# 1997 General Government Operating Budget

## APPENDIX A

### 1996/1997 DEPARTMENT OPERATING BUDGETS

Department	Direct Cost				Total Positions			
	1996 Revised	1997	Increase (Decrease)		1996 Revised	1997	Increase (Decrease)	
			Amount	%			Number	%
Assembly	\$ 2,156,860	\$ 2,096,980	\$ (59,880)	(2.8%)	26	26	0	0.0%
Equal Rights	439,790	448,190	8,400	1.9%	6	6	0	0.0%
Internal Audit	469,740	474,600	4,860	1.0%	7	7	0	0.0%
Office of the Mayor	801,550	821,990	20,440	2.6%	9	9	0	0.0%
Municipal Attorney	3,598,150	3,910,040	311,890	8.7%	57	62	5	8.8%
Employee Relations	2,771,250	2,591,170	(180,080)	(6.5%)	32	32	0	0.0%
Municipal Manager	1,893,820	1,613,080	(280,740)	(14.8%)	19	20	1	5.3%
Finance	13,619,540	13,748,940	129,400	1.0%	129	129	0	0.0%
Management Info Systems	9,840,680	10,730,940	890,260	9.0%	73	78 *	5	6.8%
Community Planning and Development	2,078,350	2,504,680	426,330	20.5%	28	33	5	17.9%
Property & Facility Management	18,190,340	18,548,780	358,440	2.0%	84	84	0	0.0%
Purchasing	879,620	897,500	17,880	2.0%	13	13	0	0.0%
Operations Manager	621,940	735,960	114,020	18.3%	11	12	1	9.1%
Health & Human Services	10,422,110	9,807,960	(614,150)	(5.9%)	82	83	1	1.2%
Fire	30,689,850	29,388,420	(1,301,430)	(4.2%)	277	280	3	1.1%
Police	42,210,230	45,421,960	3,211,730	7.6%	477 **	504 **	27	5.7%
Cultural & Recreational Services	19,781,100	20,095,360	314,260	1.6%	497	502	5	1.0%
Public Transportation	9,510,590	9,839,870	329,280	3.5%	132	134	2	1.5%
Public Works	52,378,120	55,351,070	2,972,950	5.7%	282	285	3	1.1%
Non-Departmental	9,373,500	9,881,240	507,740	5.4%	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 231,727,130</b>	<b>\$ 238,908,730</b>	<b>\$ 7,181,600</b>	<b>3.1%</b>	<b>2,241</b>	<b>2,299</b>	<b>58</b>	<b>2.6%</b>
Voter Approved		(3,876,720)	(3,876,720)			(33)	(33)	
Net		235,032,010	3,304,880			2,266	25	

\* 5 positions were approved after the first quarter budget revision and therefore are not included in the 1996 Revised Budget.

\*\* Does not include 15 partially federally funded sworn positions.

**1997 General Government Operating Budget**

**APPENDIX B**

**PERSONNEL SUMMARY**

Department	1996 Budget				1997 Budget			
	FT	PT	Temp	Total	FT	PT	Temp	Total
Assembly	26	0	0	26	26	0	0	26
Equal Rights Commission	6	0	0	6	6	0	0	6
Internal Audit	6	1	0	7	6	1	0	7
Office of the Mayor	9	0	0	9	9	0	0	9
Municipal Attorney	57	0	0	57	61	1	0	62
Employee Relations	31	1	0	32	31	1	0	32
Municipal Manager	19	0	0	19	19	1	0	20
Finance	113	9	7	129	112	10	7	129
Management Information Systems	72	1	0	73	77*	1	0	78
Community Planning and Development	28	0	0	28	33	0	0	33
Property and Facility Management	79	1	4	84	79	1	4	84
Purchasing	13	0	0	13	13	0	0	13
Operations Manager	8	3	0	11	9	3	0	12
Health and Human Services	71	11	0	82	72	11	0	83
Fire	277	0	0	277	280	0	0	280
Police	477**	0	0	477	504**	0	0	504
Cultural and Recreational Services	178	137	182	497	180	136	186	502
Public Transportation	108	24	0	132	110	24	0	134
Public Works	261	3	18	282	262	2	21	285
<b>Total</b>	<b>1,839</b>	<b>191</b>	<b>211</b>	<b>2,241</b>	<b>1,889</b>	<b>192</b>	<b>218</b>	<b>2,299</b>

\* 5 positions were approved after the first quarter budget revision and therefore are not included in the 1996 Revised Budget.

\*\* Does not include 15 partially federally funded sworn positions.

**1997 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	\$ 1,243,260	\$ 19,200	\$ 827,020	\$ 0	\$ 7,500	\$ 2,096,980
Equal Rights Commission	402,100	2,700	41,090	0	2,300	448,190
Internal Audit	456,250	2,800	10,620	0	4,930	474,600
Office of the Mayor	645,960	18,710	151,610	0	5,710	821,990
Municipal Attorney	3,555,410	34,530	211,880	7,840	100,380	3,910,040
Employee Relations	2,040,500	74,640	473,270	0	2,760	2,591,170
Municipal Manager	1,397,620	13,390	197,040	0	5,030	1,613,080
Finance	7,089,350	91,760	6,520,510	0	47,320	13,748,940
Management Information Systems	5,217,090	303,540	5,009,630	178,680	22,000	10,730,940
Community Planning and Development	2,220,200	24,500	223,230	0	36,750	2,504,680
Property and Facility Management	5,158,660	2,664,090	10,594,340	131,690	0	18,548,780
Purchasing	789,920	12,000	85,060	0	10,520	897,500
Operations Manager	650,280	10,240	52,290	13,600	9,550	735,960
Health and Human Services	4,812,500	328,770	3,168,500	1,438,760	59,430	9,807,960
Fire	22,182,810	648,700	5,240,880	641,400	674,630	29,388,420
Police	36,385,710	787,770	6,620,620	1,266,500	361,360	45,421,960
Cultural and Recreational Services	14,104,150	672,620	2,557,810	1,321,340	1,439,440	20,095,360
Public Transportation	7,235,690	1,185,230	1,356,980	58,970	3,000	9,839,870
Public Works	19,263,630	2,326,970	12,726,460	20,878,110	155,900	55,351,070
Non-Departmental	0	520	9,221,000	659,720	0	9,881,240
<b>TOTAL</b>	<b>\$ 134,851,090</b>	<b>\$ 9,222,680</b>	<b>\$ 65,289,840</b>	<b>\$ 26,596,610</b>	<b>\$ 2,948,510</b>	<b>\$ 238,908,730</b>

**1997 General Government Operating Budget**

**APPENDIX D**

**FUNCTION COST COMPARISON BY FUND**

<u>Fund</u>	<u>Title</u>	<u>1996 Revised</u>	<u>1997 Budget</u>
0101	Areawide General Fund	\$ 74,228,920	\$ 74,720,400
0102	City Service Area	267,110	331,410
0104	Chugiak Fire Service Area	456,930	470,930
0105	Glen Alps Service Area	147,000	147,100
0106	Girdwood Valley Service Area	529,940	557,570
0108	SA35 Former Borough Roads/Drainage	244,470	240,190
0111	Birchtree/Elmore LRSA	109,930	111,050
0112	Section 6/Campbell Airstrip LRSA	35,540	35,750
0113	Vallie Vie Estates LRSA	63,750	64,430
0114	Skyranch LRSA	28,000	18,200
0115	Upper Grover LRSA	6,170	6,250
0116	Ravenwood LRSA	6,770	6,310
0117	Mt. Park Estates LRSA	15,930	15,920
0118	Mt. Park/Robin Hill LRSA	56,160	56,760
0119	Eagle River Rural Road SA	3,073,670	3,076,210
0121	Eaglewood Contributing RSA	27,480	27,480
0122	Gateway Contributing RSA	850	850
0123	Lakehill LRSA	21,950	21,920
0124	Totem LRSA	11,400	11,450
0129	Eagle River Streetlight SA	219,760	189,660
0131	Anchorage Fire SA	25,599,150	25,484,050
0141	Anchorage Roads and Drainage SA	41,745,970	44,881,360
0142	Talus West LRSA	30,650	30,650
0143	Upper O'Malley LRSA	246,650	247,450
0144	Bear Valley LRSA	15,380	15,480
0145	Rabbit Creek Vu/Hts LRSA	26,610	27,510
0146	Villages Scenic LRSA	4,500	4,550
0147	Sequoia Estates LRSA	12,430	12,560
0148	Rockhill LRSA	18,570	18,670
0149	South Goldenview Area LRSA	92,690	75,550
0151	New Anchorage Police SA	48,230,730	52,113,880
0161	Anchorage Parks-Recreation SA	11,828,810	12,140,580
0162	Eagle River/Chugiak Parks-Recreation SA	1,247,780	1,107,320
0181	Anchorage Building Safety SA	3,126,500	3,138,310
0221	Heritage Land Bank	840,890	583,960
0313	Police/Fire Ret Med Liability	175,000	175,000
0601	Equipment Maintenance IGS	92,000	8,310
0602	Self Insurance	4,800,210	3,699,800
0607	Management Information Systems ISF	3,000	2,690
	<b>Total</b>	<b>\$ 217,689,250</b>	<b>\$ 223,877,520</b>

**1997 General Government Operating Budget**  
**APPENDIX E**  
**1996-1997 MILL LEVY COMPARISONS BY FUND**  
**(Excluding Anchorage School District Mill Levy)**

Fund	Service Area	1996 Actual	1997		1997 Preliminary Budget With Offset	1997 Preliminary Budget With Offset	1997 Preliminary Budget With Offset Over (Under) 1996 Actual
			Preliminary Budget Without Offset	1995 Offset*			
0101	<b>Areawide General</b>	<b>2.02</b>	<b>2.31</b>	<b>(0.19)</b>	<b>2.12</b>	<b>0.10</b>	
0102	City Service Area	0.00	0.10	0.00	0.10	0.10	
0104	Chugiak Fire SA	1.00	0.93	0.00	0.93	(0.07)	
0105	Glen Alps SA	3.10	2.96	0.00	2.96	(0.14)	
0106	Girdwood Valley SA	2.42	2.42	0.00	2.42	0.00	
0108	Service Area 35 Debt	0.02	0.02	0.00	0.02	0.00	
0111	Birchtree-Elmore LRSA	1.50	1.48	0.00	1.48	(0.02)	
0112	Campbell Airstrip LRSA	1.00	0.99	0.00	0.99	(0.01)	
0113	Valli-Vue Estates LRSA	1.40	1.39	0.00	1.39	(0.01)	
0114	Skyranch Estates LRSA	1.30	1.28	0.00	1.28	(0.02)	
0115	Upper Grover LRSA	1.00	0.98	0.00	0.98	(0.02)	
0116	Raven Woods LRSA	1.00	0.90	0.00	0.90	(0.10)	
0117	Mt. Park Estates LRSA	1.00	0.97	0.00	0.97	(0.03)	
0118	Mt. Park/Robin Hill LRSA	1.30	1.29	0.00	1.29	(0.01)	
0119	Eagle River Rural Road SA	2.10	2.04	0.00	2.04	(0.06)	
0121	Eaglewood Contributing LRSA	0.22	0.22	0.00	0.22	0.00	
0122	Gateway Contributing LRSA	0.16	0.35	0.00	0.35	0.19	
0123	Lakehill LRSA	1.50	1.46	0.00	1.46	(0.04)	
0124	Totem LRSA	1.50	1.47	0.00	1.47	(0.03)	
0129	Eagle River Street Light SA	0.50	0.49	0.00	0.49	(0.01)	
0131	<b>Anchorage Fire Protection SA</b>	<b>1.95</b>	<b>1.83</b>	<b>(0.04)</b>	<b>1.79</b>	<b>(0.16)</b>	
0141	<b>Anchorage Roads &amp; Drainage SA</b>	<b>3.35</b>	<b>3.55</b>	<b>(0.08)</b>	<b>3.47</b>	<b>0.12</b>	
0142	Talus West LRSA	0.80	0.97	0.00	0.97	0.17	
0143	Upper O'Malley LRSA	2.00	1.96	0.00	1.96	(0.04)	
0144	Bear Valley LRSA	1.50	1.48	0.00	1.48	(0.02)	
0145	Rabbit Creek LRSA	2.50	2.58	0.00	2.58	0.08	
0146	Villages Scenic Parkway LRSA	1.00	0.99	0.00	0.99	(0.01)	
0147	Sequoia Estates LRSA	1.50	1.48	0.00	1.48	(0.02)	
0148	Rockhill LRSA	1.50	1.47	0.00	1.47	(0.03)	
0149	South Goldenview LRSA	1.00	1.03	0.00	1.03	0.03	
0151	<b>Anchorage Police SA / New Anchorage Police SA</b>	<b>3.40</b>	<b>3.09</b>	<b>(0.08)</b>	<b>3.01</b>	<b>(0.39)</b>	
0161	<b>Anchorage Parks &amp; Rec SA</b>	<b>0.76</b>	<b>0.77</b>	<b>(0.01)</b>	<b>0.76</b>	<b>0.00</b>	
0162	Eagle River/Chugiak Parks & Rec	0.54	0.57	0.00	0.57	0.03	
0181	Anchorage Building Safety SA	0.01	0.01	0.00	0.01	0.00	

\* The property tax billings for 1995 exceeded the Assembly approved levy. The 1997 mill levy is being reduced to offset this over billing.

NOTE: The 1997 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1997 when the actual 1997 mill rates will be approved by the Assembly.

**1997 General Government Operating Budget**  
**APPENDIX F**  
**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 Intra- governmental 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 1000	=	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 1997. 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**  
**(Excluding Anchorage School 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)	Preliminary Mill Levy of Service Area
Areawide	\$ 74,720,400	\$ 12,798,960	\$ 35,809,220	\$ 26,112,220	\$ 12,299,908	2.12
Fire	25,484,050	314,500	4,560,120	20,609,430	11,518,761	1.79
Roads	44,881,360	1,774,160	9,063,840	34,043,360	9,803,672	3.47
Police	52,113,880	2,484,700	13,194,860	36,434,320	12,102,877	3.01
Parks and Rec	12,140,580	2,123,720	1,892,630	8,124,230	10,654,178	0.76
Road Debt Service	240,190	58,790	71,470	109,930	4,944,455	0.02
Building Safety	3,138,310	3,032,160	1,960	104,190	10,654,178	0.01
<b>Total Mill Levy for Muldoon Residents</b>						<b>11.18 *</b>

NOTE: the 1997 Assessed Valuations in this appendix are based on preliminary estimates which may change prior to April 1997 when the actual 1997 mill rates will be approved by the Assembly

**1997 General Government Operating Budget**  
**APPENDIX G**  
**1997 PRELIMINARY MILL LEVIES**  
**WITH OFFSET**  
**(Excluding Anchorage School District Mill Levy)**

Taxing District	Taxing Location	Areawide	Fire	Roads	Police	Parks and Recreation	Building Safety	Road Debt Service	Total
1, 18	Anchorage Former City / Pt. Woronzof / Independence Pk areas	2.12	1.79	3.47	3.01	0.76	0.01	0.10	11.26
* 2, 7, 19-21, 28, 31-41, 44, 45, 52-54	Upper Hillside / S.E. Midtown	2.12	1.79		3.01	0.76	0.01		7.69
3, 14	Spenard / Muldoon / Sandlake / Oceanview / Tradewind Dr. / Ebtide Cir. areas	2.12	1.79	3.47	3.01	0.76	0.01	0.02	11.18
4	Girdwood	2.12	1.20	0.83		0.39			4.54
5	Glen Alps	2.12		2.96	3.01				8.09
6	Lower Hillside	2.12	1.79	3.47	3.01	0.76	0.01		11.16
* 9	Stuckagain Heights / Basher	2.12	1.79		3.01				6.92
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	2.12	1.79	2.04	3.01	0.57			9.53
12	Canyon Road	2.12	1.79	2.96	3.01	0.76	0.01		10.65
* 22, 51	Chugiak	2.12	0.93	2.04	3.01	0.57			8.67
30	Eagle River Valley	2.12		2.04	3.01	0.57			7.74
42	Potter Heights	2.12		3.47	3.01				8.60
46	Eaglewood Contributing RSA	2.12	1.79	0.22	3.01	0.57			7.71
47	Gateway Contributing RSA	2.12		0.35	3.01	0.57			6.05
* 23, 43, 55	Rabbit Ck w/o Fire / Bear Valley / S. Goldenview w/o Fire	2.12			3.01				5.13
15	Other Outside Bowl without Police	2.12							2.12

\* Mill levies for Limited Road Service Areas and Street Lighting Service Areas; where applicable, are not included. Other Road Service Areas are included.

NOTE: The 1997 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1997 when the actual 1997 mill rates will be approved by the Assembly.



**1997 General Government Operating Budget**  
**APPENDIX H**  
**1996 - 1997 MILL LEVY COMPARISONS BY TAXING DISTRICT\***  
**(Excluding Anchorage School District Mill Levy)**

Taxing District	Taxing Location	1996 Actual	1997 Preliminary Budget		1997 Preliminary Budget With Offset	1997 Preliminary Budget With Offset Over (Under) 1996 Actual
			Without Offset	1995 Offset**		
1, 18	Anchorage Former City/Pt. Woronzof/ Independence Pk areas	11.49	11.66	( 0.40)	11.26	( 0.23)
* 2,19-21,28, 31,33-41,44, 45,52-54	Upper Hillside	4.74	8.01	( 0.32)	7.69	2.95
3	Spenard/Muldoon/Sandlake/Oceanview	11.51	11.58	( 0.40)	11.18	( 0.33)
4	Girdwood	4.44	4.73	( 0.19)	4.54	0.10
5	Glen Alps	5.12	8.36	( 0.27)	8.09	2.97
6	Lower Hillside	8.09	11.56	( 0.40)	11.16	3.07
7, 32	S.E. Midtown/Campbell Airstrip	8.14	8.01	( 0.32)	7.69	( 0.45)
* 9	Stuckagain Heights/Basher	7.37	7.23	( 0.31)	6.92	( 0.45)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	10.01	9.84	( 0.31)	9.53	( 0.48)
12	Canyon Road	7.84	10.97	( 0.32)	10.65	2.81
14	Tradewind Dr./Ebbtide Circle area	8.11	11.58	( 0.40)	11.18	3.07
* 22, 51	Chugiak	9.06	8.94	( 0.27)	8.67	( 0.39)
30	Eagle River Valley	8.06	8.01	( 0.27)	7.74	( 0.32)
42	Potter Heights	5.37	8.95	( 0.35)	8.60	3.23
46	Eaglewood Contributing RSA	8.13	8.02	( 0.31)	7.71	( 0.42)
47	Gateway Contributing RSA	6.12	6.32	( 0.27)	6.05	( 0.07)
* 23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/ S. Goldenview w/o Fire	2.02	5.40	( 0.27)	5.13	3.11
* 15	Other Outside Bowl without Police	2.02	2.31	( 0.19)	2.12	0.10

\* Mill levies for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

\*\* The property tax billings for 1995 exceeded the Assembly approved levy. The 1997 mill levy is being reduced to offset this over billing.

NOTE: The 1997 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1997 when the actual 1997 rates will be approved by the Assembly.

**1997 General Government Operating Budget**  
**APPENDIX I**  
**1988-1997 MILL LEVY TRENDS**  
**(Excluding Anchorage School District Mill Levy)**

<b>Taxing District</b>	<b>Service Area</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>
1, 18	Anchorage Former City / Pt. Woronzof / Independence Pk	9.95	11.45	12.04	11.71	11.56	10.02	11.07	11.14	11.49	11.26
2, 19-21,28, 31,33-41,44, 45,52-54	Upper Hillside *	4.19	4.82	5.02	4.33	4.51	4.12	5.01	4.45	4.74	7.69
3	Spenard/Muldoon/ Sandlake/Oceanview	9.72	11.16	12.02	11.90	11.91	10.44	11.49	11.15	11.51	11.18
4	Girdwood	3.95	4.55	5.32	4.31	5.00	4.30	5.08	4.05	4.44	4.54
5	Glen Alps	3.68	4.59	4.29	3.77	4.62	4.23	5.30	5.49	5.12	8.09
6	Lower Hillside	6.26	7.28	8.03	7.58	7.73	6.67	7.86	7.85	8.09	11.16
7, 32	S.E. Midtown / Campbell Airstrip *	6.29	7.28	8.03	7.58	7.73	6.67	11.07	7.74	8.14	7.69
9	Stuckagain Heights / Basher *	3.47	4.17	4.24	3.62	3.75	3.47	7.62	7.14	7.37	6.92
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	7.64	8.84	8.87	9.04	10.10	9.42	10.22	9.74	10.01	9.53
12	Canyon Road	6.08	6.82	7.02	6.44	7.14	6.50	7.73	7.70	7.84	10.65
14	Tradewind Dr./Ebbtide Circle area	6.55	7.45	8.39	8.08	8.15	7.09	8.28	7.86	8.11	11.18
22, 51	Chugiak *	6.39	7.87	7.92	7.96	9.36	8.80	9.39	9.13	9.06	8.67
30	Eagle River Valley	5.96	7.26	6.92	7.08	8.34	7.80	8.39	8.13	8.06	7.74
42	Potter Heights	3.89	5.05	5.30	4.91	5.21	4.40	5.43	5.64	5.37	8.60
46	Eaglewood Contributing RSA	5.96	6.88	6.52	6.20	6.46	5.91	6.50	7.86	8.13	7.71
47	Gateway Contributing RSA	5.96	6.86	6.50	6.15	6.41	5.85	6.44	6.19	6.12	6.05
23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/S. Goldenview w/o Fire*	1.79	2.59	2.29	1.66	1.99	1.85	2.58	2.24	2.02	5.13
15	Other Outside Bowl w/o Police	1.79	2.59	2.29	1.66	1.99	1.85	2.58	2.24	2.02	2.12

\* Mill levies for Limited Road and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

NOTE: The 1997 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1997 when the actual 1997 mill rates will be approved by the Assembly.

**1997 General Government Operating Budget**

**APPENDIX J**

**APPLIED FUND BALANCE**

Fund	Revised 1996 Budget	1997 Budget
0101 - Areawide General SA	\$ 3,801,960	\$ (87,510)
0131 - Anchorage Fire SA	(687,990)	311,530
0141 - ARDSA	1,536,290	1,142,560
0151 - Anchorage Police SA / New Anchorage Police SA	677,850	2,722,140
0161 - Anchorage Parks & Recreation SA	(119,600)	(113,170)
Subtotal	<u>\$ 5,208,510</u>	<u>\$ 3,975,550</u>
0102 - City Service Area	\$ 204,860	\$ 0
0104 - Chugiak Fire SA	0	35,000
0106 - Girdwood SA	0	21,730 *
0108 - SA-35 - Old Borough	50,000	34,870
0114 - Skyranch LRSA	10,000	0
0119 - Eagle River Rural Road SA	350,000	350,000
0121 - Eaglewood Contrib. LRSA	60	0
0122 - Gateway Contrib. LRSA	470	0
0129 - Eagle River Streetlight SA	60,000	30,000
0142 - Talus West LRSA	5,110	0
0149 - South Goldenview LRSA	20,000	0
0162 - Eagle River - Chugiak Parks & Recreation	189,000	0
0181 - Building Safety	164,570	0
0221 - Heritage Land Bank	180,000	0
0313 - Police/Fire Retiree Medical Liability	(1,542,340)	(1,542,340)
0602 - Self-Insurance	4,000,000	2,900,000
Total	<u><u>\$ 8,900,240</u></u>	<u><u>\$ 5,804,810</u></u>

\*Subject to voter approval in the April 15, 1997 election of use of Girdwood designated fund balance.

**1997 General Government Operating Budget**

**APPENDIX K**

**1997 PERSONNEL BENEFIT RATES**

	<u>General Government</u>	<u>Fire</u>	<u>Police</u>	<u>Equipment Maintenance</u>	<u>Information Systems</u>
Retirement	11.70%	3.00%	5.50%	11.70%	11.70%
Social Security	7.00%	1.50%	2.90%	7.00%	7.00%
*Medical & Dental Insurance	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Life Insurance		0.55%	0.40%		
Accrued Leave	3.65%	10.00%	4.00%	3.65%	3.65%
Unemployment Compensation	0.25%	0.25%	0.25%	0.25%	0.25%
Rate Used in Developing the 1997 Budget	22.60%	15.30%	13.05%	22.60%	22.60%

\* Medical/Dental Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution Fund Balance</u>	<u>Net - 1997 Budget Cost</u>	<u>Pay Period/ Monthly Cost</u>
Non-represented	\$5,643	\$0	\$5,643	\$217.04
Joint Crafts Council	\$5,852	\$0	\$5,852	\$487.67
Fire	\$5,799	\$0	\$5,799	\$483.25
Police	\$5,614	\$0	\$5,614	\$467.83
AMEA	\$5,852	\$0	\$5,852	\$487.67
IBEW	\$7,680	\$0	\$7,680	\$640.00

(Non-represented Group is calculated per pay period, others are calculated on a monthly basis)

**1997 General Government Operating Budget**  
**APPENDIX L**  
**DEBT SERVICE SUMMARY BY PROGRAM**  
**(General Obligation Debt Only)**

	Original Issue	Outstanding 01-01-97	Principal Payment	Outstanding 12/31/97	Interest Payments	Service Payment in 1997 (Principal and Interest)
Heritage Land Bank	\$ 425,000	\$ 12,201	\$ 12,201	\$ 0	\$ 183	\$ 12,384
Museum	1,280,000	11,483	11,483	0	172	11,655
Library	14,060,000	3,445	3,445	0	52	3,497
Parking	5,000,000	1,535,000	360,000	1,175,000	55,248	415,248
Eagle River Fire	210,000	20,000	20,000	0	500	20,500
Anchorage Fire	8,530,800	3,727,871	222,871	3,505,000	182,560	405,431
Emergency Medical Services	2,475,000	1,695,000	110,000	1,585,000	104,460	214,460
Roads & Drainage	247,269,400	173,931,986	12,266,990	161,664,996	8,598,670	20,865,660
Anchorage Police	8,680,300	6,335,000	805,000	5,530,000	284,620	1,089,620
Anchorage Parks & Recreation	32,408,500	9,579,354	714,354	8,865,000	538,030	1,252,384
Chugiak/Eagle River Parks & Rec.	400,000	370,000	35,000	335,000	17,720	52,720
Health & Human Services (Water Quality)	16,115,000	11,680,000	775,000	10,905,000	648,308	1,423,308
Emergency Operations Center	500,000	500,000	0	500,000	13,600	13,600
Public Transportation	700,000	665,000	20,000	665,000	38,763	58,763
Areawide Port	2,000,000	1,620,000	150,000	1,470,000	90,970	240,970
<b>TOTAL</b>	<b>\$ 340,054,000</b>	<b>\$ 211,706,340</b>	<b>\$ 15,506,344</b>	<b>\$ 196,199,996</b>	<b>\$ 10,573,856</b>	<b>\$ 26,080,200</b>

Debt Service Reconciliation:

Funded Debt Service from Appendix C	\$ 26,596,610
Less Non-bond Long-term Debt:	
• Fiscal Agency Fees	21,550
• Heritage Land Bank/Sullivan Arena Loan	131,690
• Police Radios	24,560
• Enhanced 911	152,020
PBX - MISD	147,240
Copiers	31,440
PBX (Prosecutor)	7,840
	(516,340)
Total This Schedule (rounded)	\$ 26,080,270

**1997 General Government Operating Budget**

**APPENDIX M**

**TAX LIMIT CALCULATION**

<b>1996 TAXES</b>		
Real/Personal/MUSA		\$ 128,636,100
Payment in Lieu of Taxes (State/Federal)		481,860
Auto Taxes		4,176,520
Tobacco Tax		5,855,530
Aircraft Tax		<u>0</u>
1996 Total Taxes		\$ 139,150,010
Less Taxes to Pay Judgments		0
Less Taxes to Pay Debt Service		<u>(23,509,020)</u>
		\$ 115,640,990
<b>ADJUSTMENT FACTORS</b>		
Population 5 Year Average	1.35%	
Change in Consumer Price Index	<u>3.10%</u>	
Total	4.45%	<u>5,146,020</u>
Base Taxes Allowed		\$ 120,787,010
<b>PLUS EXCLUSIONS</b>		
Tax on New Construction (a)		1,922,570
Tax to Pay 1997 Debt Service		23,914,140
Voter-Approved New/Expanded Services		2,493,840
Voter-Approved Special Taxes		0
Judgments		<u>0</u>
		\$ 149,117,560
<b>LESS: PAYMENT IN LIEU OF TAXES (1997 Estimate)</b>		(481,860)
<b>AUTOMOBILE TAXES (1997 Estimate)</b>		(5,847,130)
<b>TOBACCO TAX (1997 Estimate)</b>		(5,855,530)
<b>AIRCRAFT TAX (1997 Estimate)</b>		<u>(180,000)</u>
		\$ 136,753,040
<b>MAXIMUM PROPERTY TAX ALLOWED</b>		<u>135,308,100</u>
<b>PROPERTY TAX IN APPROVED 1997 BUDGET</b>		<u>135,308,100</u>
<b>AMOUNT UNDER/(OVER) TAX CAP</b>		<u><u>\$ 1,444,940</u></u>

(a) Tax on new construction computed as follows: \$180,184,521 (estimated new construction value) x 10.67/1000 (1996 average mill rate) = \$1,922,570