

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	\$ 2,092,020	\$ (64,840)	(3.0%)	26	26	0	0.0%
Equal Rights	439,790	446,050	6,260	1.4%	6	6	0	0.0%
Internal Audit	469,740	472,120	2,380	0.5%	7	7	0	0.0%
Office of the Mayor	801,550	818,790	17,240	2.2%	9	9	0	0.0%
Municipal Attorney	3,598,150	3,888,020	289,870	8.1%	57	62	5	8.8%
Employee Relations	2,771,250	2,580,150	(191,100)	(6.9%)	32	32	0	0.0%
Municipal Manager	1,893,820	1,645,990	(247,830)	(13.1%)	19	20	1	5.3%
Finance	13,619,540	13,703,000	83,460	0.6%	129	129	0	0.0%
Management Info Systems	9,840,680	10,703,090	862,410	8.8%	73	78	5	6.8%
Community Planning and Development	2,078,350	2,492,880	414,530	19.9%	28	33	5	17.9%
Property & Facility Management	18,190,340	18,733,240	542,900	3.0%	84	84	0	0.0%
Purchasing	879,620	892,860	13,240	1.5%	13	13	0	0.0%
Operations Manager	621,940	732,380	110,440	17.8%	11	12	1	9.1%
Health & Human Services	10,422,110	9,770,630	(651,480)	(6.3%)	82	83	1	1.2%
Fire	30,689,850	28,889,800	(1,800,050)	(5.9%)	277	277	0	0.0%
Police	42,210,230	44,727,950	2,517,720	6.0%	477 *	504 *	27	5.7%
Cultural & Recreational Services	19,781,100	19,988,110	207,010	1.0%	497	503	6	1.2%
Public Transportation	9,510,590	9,692,860	182,270	1.9%	132	132	0	0.0%
Public Works	52,378,120	55,253,210	2,875,090	5.5%	282	285	3	1.1%
Non-Departmental	9,373,500	9,593,370	219,870	2.3%	0	0	0	0.0%
TOTAL	\$ 231,727,130	\$ 237,116,520	\$ 5,389,390	2.3%	2,241	2,295	54	2.4%
Voter Approved		(3,876,720)	(3,876,720)			(33)	(33)	
Net		233,239,800	1,512,670			2,262	21	

* 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	277	0	0	277
Police	477*	0	0	477	504*	0	0	504
Cultural and Recreational Services	178	137	182	497	181	136	186	503
Public Transportation	108	24	0	132	108	24	0	132
Public Works	261	3	18	282	262	2	21	285
Total	1,839	191	211	2,241	1,885	192	218	2,295

* 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	\$ 1,238,300	\$ 19,200	\$ 827,020	\$ 0	\$ 7,500	\$ 2,092,020
Equal Rights Commission	399,960	2,700	41,090	0	2,300	446,050
Internal Audit	453,770	2,800	10,620	0	4,930	472,120
Office of the Mayor	642,760	18,710	151,610	0	5,710	818,790
Municipal Attorney	3,533,370	34,550	211,880	7,840	100,380	3,888,020
Employee Relations	2,029,480	74,640	473,270	0	2,760	2,580,150
Municipal Manager	1,390,530	13,390	237,040	0	5,030	1,645,990
Finance	7,043,410	91,760	6,520,510	0	47,320	13,703,000
Management Information Systems	5,189,240	303,540	5,009,630	178,680	22,000	10,703,090
Community Planning and Development	2,208,400	24,500	223,230	0	36,750	2,492,880
Property and Facility Management	5,128,620	2,664,090	10,808,840	131,690	0	18,733,240
Purchasing	785,280	12,000	85,060	0	10,520	892,860
Operations Manager	646,700	10,240	52,290	13,600	9,550	732,380
Health and Human Services	4,782,170	328,770	3,161,500	1,438,760	59,430	9,770,630
Fire	21,755,920	648,700	5,205,880	641,400	637,900	28,889,800
Police	36,206,200	787,770	6,106,120	1,266,500	361,360	44,727,950
Cultural and Recreational Services	14,048,410	702,700	2,476,220	1,321,340	1,439,440	19,988,110
Public Transportation	7,102,240	1,171,670	1,356,980	58,970	3,000	9,692,860
Public Works	19,175,790	2,326,950	12,716,460	20,878,110	155,900	55,253,210
Non-Departmental	0	520	8,933,130	659,720	0	9,593,370
TOTAL	\$ 133,760,550	\$ 9,239,200	\$ 64,608,380	\$ 26,596,610	\$ 2,911,780	\$ 237,116,520

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	\$ 73,715,310
0102	City Service Area	267,110	331,390
0104	Chugiak Fire Service Area	456,930	435,780
0105	Glen Alps Service Area	147,000	147,090
0106	Girdwood Valley Service Area	529,940	535,320
0108	SA35 Former Borough Roads/Drainage	244,470	240,180
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	3,074,640
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	189,530
0131	Anchorage Fire SA	25,599,150	25,399,560
0141	Anchorage Roads and Drainage SA	41,745,970	44,674,010
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	Anchorage Police SA	48,230,730	51,765,110
0161	Anchorage Parks-Recreation SA	11,828,810	12,079,160
0162	Eagle River/Chugiak Parks-Recreation SA	1,247,780	1,102,620
0181	Anchorage Building Safety SA	3,126,500	3,123,700
0221	Heritage Land Bank	840,890	621,820
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
	Total	\$ 217,689,250	\$ 222,129,810

1997 General Government Operating Budget
APPENDIX E
1996-1997 MILL LEVY COMPARISONS BY FUND

Fund	Service Area	1996 Actual	1997		1997 Proposed Budget With Offset	1997 Proposed Budget With Offset Over (Under) 1996 Actual
			Proposed Budget Without Offset	1995 Offset*		
0101	Areawide General	2.02	2.26	(0.19)	2.07	0.05
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	Anchorage Fire Protection SA	1.95	1.82	(0.04)	1.78	(0.17)
0141	Anchorage Roads & Drainage SA	3.35	3.53	(0.08)	3.45	0.10
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	Anchorage Police SA	3.40	3.08	(0.07)	3.01	(0.39)
0161	Anchorage Parks & Rec SA	0.76	0.77	(0.01)	0.76	0.00
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

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	\$ 73,715,310	\$ 12,553,960	\$ 35,657,530	\$ 25,503,820	\$ 12,299,908	2.07
Fire	25,399,560	314,500	4,560,120	20,524,940	11,518,761	1.78
Roads	44,674,010	1,774,160	9,063,840	33,836,010	9,803,672	3.45
Police	51,765,110	2,259,700	13,194,860	36,310,550	12,065,153	3.01
Parks and Rec	12,079,160	2,123,720	1,892,630	8,062,810	10,654,178	0.76
Road Debt Service	240,180	58,790	71,470	109,920	4,944,455	0.02
Building Safety	3,123,700	3,017,550	1,960	104,190	10,654,178	0.01
			Total Mill Levy - General Government			11.10
			Total Mill Levy - School District *			7.28
			Total Levy for Muldoon Residents			18.38

* School District mill levy is assumed to be the same as in 1996 (7.28 mills).

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

Taxing District	Taxing Location	Areawide	School District*	Fire	Roads	Police	Parks and Recreation	Building Safety	Road Debt Service	Total
1, 18	Anchorage Former City/Pt. Woronzof/ Independence Pk areas	2.07	7.28	1.78	3.45	3.01	0.76	0.01	0.10	18.46
** 2, 7, 19-21, 28, 31-41, 44, 45, 52-54	Upper Hillside/ S.E. Midtown	2.07	7.28	1.78		3.01	0.76	0.01		14.91
3, 14	Spenard/Muldoon/ Sandlake/Ocean-view/Tradewind Dr./Ebtide Cir. areas	2.07	7.28	1.78	3.45	3.01	0.76	0.01	0.02	18.38
4	Girdwood	2.07	7.28	1.15	0.86		0.41			11.77
5	Glen Alps	2.07	7.28		2.96	3.01				15.32
6	Lower Hillside	2.07	7.28	1.78	3.45	3.01	0.76	0.01		18.36
** 9	Stuckagain Heights/Basher	2.07	7.28	1.78		3.01				14.14
** 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	2.07	7.28	1.78	2.04	3.01	0.57			16.75
12	Canyon Road	2.07	7.28	1.78	2.96	3.01	0.76	0.01		17.87
** 22, 51	Chugiak	2.07	7.28	0.93	2.04	3.01	0.57			15.90
30	Eagle River Valley	2.07	7.28		2.04	3.01	0.57			14.97
42	Potter Heights	2.07	7.28		3.45	3.01				15.81
46	Eaglewood Contributing RSA	2.07	7.28	1.78	0.22	3.01	0.57			14.93
47	Gateway Contributing RSA	2.07	7.28		0.35	3.01	0.57			13.28
** 23, 43, 55	Rabbit Ck w/o Fire/ Bear Valley/S. Gold-enview w/o Fire	2.07	7.28			3.01				12.36
15	Other Outside Bowl without Police	2.07	7.28							9.35

* School District mill levy is assumed to be the same as in 1996 (7.28 mills).

** 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
(including Anchorage School District*)

Taxing District	Taxing Location	1996 Actual	1997 Proposed Budget Without Offset	1995 Offset***	1997 Proposed Budget With Offset	1997 Proposed Budget With Offset Over (Under) 1996 Actual
1, 18	Anchorage Former City/Pt. Woronzof/ Independence Pk areas	18.77	18.85	(0.39)	18.46	(0.31)
** 2,19-21,28, 31,33-41,44, 45,52-54	Upper Hillside	12.02	15.22	(0.31)	14.91	2.89
3	Spenard/Muldoon/Sandlake/Oceanview	18.79	18.77	(0.39)	18.38	(0.41)
4	Girdwood	11.72	11.96	(0.19)	11.77	0.05
5	Glen Alps	12.40	15.58	(0.26)	15.32	2.92
6	Lower Hillside	15.37	18.75	(0.39)	18.36	2.99
7, 32	S.E. Midtown/Campbell Airstrip	15.42	15.22	(0.31)	14.91	(0.51)
** 9	Stuckagain Heights/Basher	14.65	14.44	(0.30)	14.14	(0.51)
** 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	17.29	17.05	(0.30)	16.75	(0.54)
12	Canyon Road	15.12	18.18	(0.31)	17.87	2.75
14	Tradewind Dr./Ebbtide Circle area	15.39	18.77	(0.39)	18.38	2.99
** 22, 51	Chugiak	16.34	16.16	(0.26)	15.90	(0.44)
30	Eagle River Valley	15.34	15.23	(0.26)	14.97	(0.37)
42	Potter Heights	12.65	16.15	(0.34)	15.81	3.16
46	Eaglewood Contributing RSA	15.41	15.23	(0.30)	14.93	(0.48)
47	Gateway Contributing RSA	13.40	13.54	(0.26)	13.28	(0.12)
** 23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/ S. Goldenview w/o Fire	9.30	12.62	(0.26)	12.36	3.06
** 15	Other Outside Bowl without Police	9.30	9.54	(0.19)	9.35	0.05

* 1997 School District mill levy is assumed to be the same as in 1996 (7.28 mills).

** 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 H

1988-1997 MILL LEVY TRENDS

Taxing District	Service Area	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
1, 18	Anchorage Former City / Pt. Woronzof / Independence Pk	16.41	18.62	18.47	17.96	17.98	16.23	17.53	18.12	18.77	18.46
2, 19-21,28, 31,33-41,44, 45,52-54	Upper Hillside *	10.65	11.99	11.45	10.58	10.93	10.33	11.47	11.43	12.02	14.91
3	Spensard/Muldoon/Sandlake/Oceanview	16.18	18.33	18.45	18.15	18.33	16.65	17.95	18.13	18.79	18.38
4	Girdwood	10.41	11.72	11.75	10.56	11.42	10.51	11.54	11.03	11.72	11.77
5	Glen Alps	10.14	11.76	10.72	10.02	11.04	10.44	11.76	12.47	12.40	15.32
6	Lower Hillside	12.72	14.45	14.46	13.83	14.15	12.88	14.32	14.83	15.37	18.36
7, 32	S.E. Midtown / Campbell Airstrip *	12.75	14.45	14.46	13.83	14.15	12.88	17.53	14.72	15.42	14.91
9	Stuckagain Heights / Basher *	9.93	11.34	10.67	9.87	10.17	9.68	14.08	14.12	14.65	14.14
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	14.10	16.01	15.30	15.29	16.52	15.63	16.68	16.72	17.29	16.75
12	Canyon Road	12.54	13.99	13.45	12.69	13.56	12.71	14.19	14.68	15.12	17.87
14	Tradewind Dr./Ebbtide Circle area	13.01	14.62	14.82	14.33	14.57	13.30	14.74	14.84	15.39	18.38
22, 51	Chugiak *	12.85	15.04	14.35	14.21	15.78	15.01	15.85	16.11	16.34	15.90
30	Eagle River Valley	12.42	14.43	13.35	13.33	14.76	14.01	14.85	15.11	15.34	14.97
42	Potter Heights	10.35	12.22	11.73	11.16	11.63	10.61	11.89	12.62	12.65	15.81
46	Eaglewood Contributing RSA	12.42	14.05	12.95	12.45	12.88	12.12	12.96	14.84	15.41	14.93
47	Gateway Contributing RSA	12.42	14.03	12.93	12.40	12.83	12.06	12.90	13.17	13.40	13.28
23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/S. Goldenview w/o Fire*	8.25	9.76	8.72	7.91	8.41	8.06	9.04	9.22	9.30	12.36
15	Other Outside Bowl w/o Police	8.25	9.76	8.72	7.91	8.41	8.06	9.04	9.22	9.30	9.35

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

NOTES: 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.

The 1997 Anchorage School District mill levy is assumed to be the same as the 1996 mill levy (7.28 mills).

1997 General Government Operating Budget

APPENDIX J

APPLIED FUND BALANCE

<u>Fund</u>	<u>Revised 1996 Budget</u>	<u>1997 Budget</u>
0101 - Areawide	\$ 3,801,960	\$ (229,460)
0131 - Anchorage Fire	(687,990)	311,530
0141 - ARDSA	1,536,290	1,142,560
0151 - Police	677,850	2,722,140
0161 - Anchorage Parks & Recreation	(119,600)	(113,170)
Subtotal	<u>\$ 5,208,510</u>	<u>\$ 3,833,600</u>
0102 - City Service Area	\$ 204,860	\$ 0
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>\$ 5,606,130</u></u>

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	\$5,587	\$300	\$5,287	\$203.35
Joint Crafts Council	\$5,796	\$300	\$5,496	\$458.00
Fire	\$5,743	\$300	\$5,443	\$453.58
Police	\$5,558	\$300	\$5,258	\$438.17
AMEA	\$5,796	\$300	\$5,496	\$458.00
IBEW	\$7,680	\$ 0	\$7,680	\$640.00

(Contribution of \$300 from Medical Insurance Fund Balance)

(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	685,000	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
TOTAL	\$ 340,054,000	\$ 211,706,340	\$ 15,506,344	\$ 196,199,996	\$ 10,573,856	\$ 26,080,200

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

1996 TAXES		
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
ADJUSTMENT FACTORS		
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
PLUS EXCLUSIONS		
Tax on New Construction (a)		1,547,150
Tax to Pay 1997 Debt Service		23,914,140
Voter-Approved New/Expanded Services		2,482,450
Voter-Approved Special Taxes		0
Judgments		<u>0</u>
TAX LIMITATION		\$ 148,730,750
LESS: PAYMENT IN LIEU OF TAXES (1997 Estimate)		(481,860)
AUTOMOBILE TAXES (1997 Estimate)		(5,847,130)
TOBACCO TAX (1997 Estimate)		(5,855,530)
AIRCRAFT TAX (1997 Estimate)		<u>(180,000)</u>
MAXIMUM PROPERTY TAX ALLOWED		\$ 136,366,230
PROPERTY TAX PROPOSED (Proposed Budget)		<u>134,215,560</u>
AMOUNT UNDER/(OVER) TAX CAP		<u><u>\$ 2,150,670</u></u>

(a) Tax on new construction computed as follows: \$145,000,000 (estimated new construction value) x 10.67/1000 (1996 average mill rate) = \$1,547,150