

# APPENDICES

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# 1998 General Government Operating Budget

## APPENDIX A

### DEPARTMENT OPERATING BUDGETS AT A GLANCE

Department	Direct Cost				Total Positions			
	1997 Revised	1998	Increase (Decrease)		1997 Revised	1998	Increase (Decrease)	
			Amount	%			Number	%
Assembly	\$ 2,206,980	\$ 2,179,150	\$ (27,830)	(1.3%)	26	26	0	0.0%
Equal Rights	448,190	418,760	(29,430)	(6.6%)	6	6	0	0.0%
Internal Audit	474,600	459,160	(15,440)	(3.3%)	7	7	0	0.0%
Office of the Mayor	821,990	844,230	22,240	2.7%	9	9	0	0.0%
Municipal Attorney	4,006,240	4,082,530	76,290	1.9%	62	61	(1)	(1.6%)
Employee Relations	2,737,190	2,895,210	158,020	5.8%	32	31	(1)	(3.1%)
Municipal Manager	1,613,080	1,590,950	(22,130)	(1.4%)	20	20	0	0.0%
Finance	13,827,990	13,622,070	(205,920)	(1.5%)	131	129	(2)	(1.5%)
Management Info Systems	10,730,940	12,122,040	1,391,100	13.0%	79	79	0	0.0%
Community Planning and Development	2,604,680	2,455,540	(149,140)	(5.7%)	33	35	2	6.1%
Property & Facility Management	18,605,180	19,204,340	599,160	3.2%	85	85	0	0.0%
Purchasing	897,500	884,740	(12,760)	(1.4%)	13	13	0	0.0%
Operations Manager	735,960	766,290	30,330	4.1%	12	12	0	0.0%
Health & Human Services	9,928,150	9,836,220	(91,930)	(0.9%)	84	85	1	1.2%
Fire	29,338,410	29,001,720	(336,690)	(1.1%)	280	280	0	0.0%
Police	45,793,940	44,985,680	(808,260)	(1.8%)	505 *	505 *	0	0.0%
Cultural & Recreational Services	20,250,080	21,170,730	920,650	4.5%	514	523	9	1.8%
Public Transportation	9,839,870	9,807,920	(31,950)	(0.3%)	132	132	0	0.0%
Public Works	55,510,250	56,877,870	1,367,620	2.5%	288	327	39	13.5%
Non-Departmental	10,730,360	10,162,270	(568,090)	(5.3%)	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 241,101,580</b>	<b>\$ 243,367,420</b>	<b>\$ 2,265,840</b>	<b>0.9%</b>	<b>2,318</b>	<b>2,365</b>	<b>47</b>	<b>2.0%</b>

\* Does not include 21 partially federally funded sworn positions.

**1998 General Government Operating Budget**

**APPENDIX B**

**PERSONNEL SUMMARY**

Department	1997 Budget				1998 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	62	0	0	62	61	0	0	61
Employee Relations	31	1	0	32	30	1	0	31
Municipal Manager	19	1	0	20	19	1	0	20
Finance	115	9	7	131	114	7	8	129
Management Information Systems	78	1	0	79	78	1	0	79
Community Planning and Development	33	0	0	33	34	1	0	35
Property and Facility Management	79	1	5	85	79	1	5	85
Purchasing	13	0	0	13	13	0	0	13
Operations Manager	9	3	0	12	9	3	0	12
Health and Human Services	74	10	0	84	72	11	2	85
Fire	280	0	0	280	280	0	0	280
Police	505	0	0	505*	505	0	0	505*
Cultural and Recreational Services	185	139	190	514	185	139	199	523
Public Transportation	108	24	0	132	108	24	0	132
Public Works	269	1	18	288	280	1	46	327
<b>Total</b>	<b>1,907</b>	<b>191</b>	<b>220</b>	<b>2,318</b>	<b>1,914</b>	<b>191</b>	<b>260</b>	<b>2,365</b>

\* Does not include 21 partially federally funded sworn positions.

# 1998 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	\$ 1,224,070	\$ 20,200	\$ 933,530	\$ 0	\$ 1,350	\$ 2,179,150
Equal Rights Commission	372,910	2,500	43,350	0	0	418,760
Internal Audit	444,760	2,800	10,670	0	930	459,160
Office of the Mayor	673,410	18,710	146,720	0	5,390	844,230
Municipal Attorney	3,642,700	34,760	330,930	7,840	66,300	4,082,530
Employee Relations	1,956,920	73,720	864,570	0	0	2,895,210
Municipal Manager	1,375,590	12,740	195,370	0	7,250	1,590,950
Finance	7,042,310	91,550	6,415,960	0	72,250	13,622,070
Management Information Systems	5,261,620	307,530	6,343,440	178,750	30,700	12,122,040
Community Planning and Development	2,217,330	26,130	170,080	0	42,000	2,455,540
Property and Facility Management	5,129,130	2,582,380	11,382,440	110,390	0	19,204,340
Purchasing	789,330	12,000	83,410	0	0	884,740
Operations Manager	651,110	9,840	46,290	42,500	16,550	766,290
Health and Human Services	4,741,050	373,770	3,284,450	1,401,020	35,930	9,836,220
Fire	22,125,250	689,480	5,124,280	354,880	707,830	29,001,720
Police	36,843,970	698,090	6,707,430	633,720	102,470	44,985,680
Cultural and Recreational Services	14,251,520	704,880	2,947,030	1,730,040	1,537,260	21,170,730
Public Transportation	7,131,250	1,293,850	1,321,850	57,970	3,000	9,807,920
Public Works	20,100,550	2,521,100	12,297,340	21,732,020	226,860	56,877,870
Non-Departmental	0	520	9,486,900	674,850	0	10,162,270
<b>TOTAL</b>	<b>\$ 135,974,780</b>	<b>\$ 9,476,550</b>	<b>\$ 68,136,040</b>	<b>\$ 26,923,980</b>	<b>\$ 2,856,070</b>	<b>\$ 243,367,420</b>

## 1998 General Government Operating Budget

### APPENDIX D

#### FUNCTION COST COMPARISON BY FUND

Fund	Title	1997 Revised	1998 Budget
0101	Areawide General Fund	\$ 77,348,150	\$ 76,963,130
0102	City Service Area	331,410	211,120
0104	Chugiak Fire Service Area	487,980	452,580
0105	Glen Alps Service Area	147,110	146,040
0106	Girdwood Valley Service Area	654,950	675,580
0108	SA35 Former Borough Roads/Drainage	240,190	146,190
0111	Birchtree/Elmore LRSA	120,570	121,690
0112	Section 6/Campbell Airstrip LRSA	40,480	41,060
0113	Vallie Vie Estates LRSA	69,870	71,530
0114	Skyranch LRSA	20,440	20,720
0115	Upper Grover LRSA	6,410	6,440
0116	Ravenwood LRSA	7,380	7,520
0117	Mt. Park Estates LRSA	16,740	16,850
0118	Mt. Park/Robin Hill LRSA	57,960	58,110
0119	Eagle River Rural Road SA	3,133,550	3,032,850
0121	Eaglewood Contributing RSA	28,290	28,290
0122	Gateway Contributing RSA	2,400	2,400
0123	Lakehill LRSA	23,170	23,300
0124	Totem LRSA	12,690	12,850
0129	Eagle River Streetlight SA	200,720	171,880
0131	Anchorage Fire SA	24,301,680	24,366,480
0141	Anchorage Roads and Drainage SA	44,915,820	46,209,710
0142	Talus West LRSA	26,880	26,430
0143	Upper O'Malley LRSA	263,330	265,240
0144	Bear Valley LRSA	16,670	16,790
0145	Rabbit Creek Vu/Hts LRSA	27,290	27,280
0146	Villages Scenic LRSA	6,060	6,220
0147	Sequoia Estates LRSA	14,130	14,330
0148	Rockhill LRSA	18,580	18,560
0149	South Goldenview Area LRSA	80,280	80,850
0151	Anchorage Metropolitan Police SA	52,555,700	52,306,320
0161	Anchorage Parks-Recreation SA	12,099,820	13,152,060
0162	Eagle River/Chugiak Parks-Recreation SA	1,104,440	1,121,010
0181	Anchorage Building Safety SA	3,222,820	3,537,310
0221	Heritage Land Bank	583,960	551,540
0313	Police/Fire Ret Med Liability	231,020	427,580
0601	Equipment Maintenance IGS	0	8,310
0602	Self Insurance	3,440,880	2,928,380
0607	Management Information Systems ISF	3,600	3,000
	<b>Total</b>	<b><u>\$ 225,863,420</u></b>	<b><u>\$ 227,277,530</u></b>

**1998 General Government Operating Budget**  
**APPENDIX E**  
**1997-1998 MILL LEVY COMPARISONS BY FUND**

<b>Fund</b>	<b>Service Area</b>	<b>1997 Actual</b>	<b>1998 Proposed Budget</b>	<b>1998 Proposed Budget Over (Under) 1997 Actual</b>
<b>0101</b>	<b>Areawide General</b>	<b>2.09</b>	<b>2.17</b>	<b>0.08</b>
0102	City Service Area	0.08	0.05	(0.03)
0104	Chugiak Fire SA	1.00	0.88	(0.12)
0105	Glen Alps SA	2.77	3.01	0.24
0106	Girdwood Valley SA	3.04	2.90	(0.14)
0108	Service Area 35 Debt	0.03	0.01	(0.02)
0111	Birchtree-Elmore LRSA	1.50	1.47	(0.03)
0112	Campbell Airstrip LRSA	1.00	1.01	0.01
0113	Valli-Vue Estates LRSA	1.40	1.39	(0.01)
0114	Skyranch Estates LRSA	1.30	1.28	(0.02)
0115	Upper Grover LRSA	1.00	0.97	(0.03)
0116	Raven Woods LRSA	1.00	1.00	0.00
0117	Mt. Park Estates LRSA	1.00	0.97	(0.03)
0118	Mt. Park/Robin Hill LRSA	1.30	1.26	(0.04)
0119	Eagle River Rural Road SA	2.10	2.05	(0.05)
0121	Eaglewood Contributing LRSA	0.22	0.21	(0.01)
0122	Gateway Contributing LRSA	0.17	0.98	0.81
0123	Lakehill LRSA	1.50	1.53	0.03
0124	Totem LRSA	1.50	1.47	(0.03)
0129	Eagle River Street Light SA	0.50	0.49	(0.01)
<b>0131</b>	<b>Anchorage Fire Protection SA</b>	<b>1.65</b>	<b>1.47</b>	<b>(0.18)</b>
<b>0141</b>	<b>Anchorage Roads &amp; Drainage SA</b>	<b>3.44</b>	<b>3.88</b>	<b>0.44</b>
0142	Talus West LRSA	0.80	0.76	(0.04)
0143	Upper O'Malley LRSA	2.00	1.95	(0.05)
0144	Bear Valley LRSA	1.50	1.36	(0.14)
0145	Rabbit Creek LRSA	2.50	2.66	0.16
0146	Villages Scenic Parkway LRSA	1.00	1.11	0.11
0147	Sequoia Estates LRSA	1.50	1.48	(0.02)
0148	Rockhill LRSA	1.50	1.28	(0.22)
0149	South Goldenview LRSA	1.00	1.03	0.03
<b>0151</b>	<b>Anchorage Metro. Police SA</b>	<b>2.97</b>	<b>2.83<sup>00</sup></b>	<b>(0.14)</b>
<b>0161</b>	<b>Anchorage Parks &amp; Rec SA</b>	<b>0.78</b>	<b>0.87</b>	<b>0.09</b>
0162	Eagle River/Chugiak Parks & Rec	0.54	0.59	0.05
0181	Anchorage Building Safety SA	0.01	0.01	0.00

NOTE: The 1998 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1998 when the actual 1998 mill rates will be approved by the Assembly.

**1998 General Government Operating Budget**  
**APPENDIX F**  
**1997 - 1998 MILL LEVY COMPARISONS BY TAXING DISTRICT**  
**(excluding Anchorage School District)**

Taxing District	Taxing Location	1997 Actual	1998 Proposed Budget	1998 Proposed Budget Over (Under) 1997 Actual
1, 81	Anchorage Former City	11.02	11.28	0.26
* 2,7,19-21, 28,31-41, 44,45,52-54	Upper Hillside	7.50	7.35	( 0.15)
3, 14	Spenard/Muldoon/Sandlake/Oceanview	10.97	11.24	0.27
4	Girdwood	5.13	5.07	( 0.06)
5	Glen Alps	7.83	8.01	0.18
* 9	Stuckagain Heights/Basher	6.71	6.47	( 0.24)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	9.35	9.11	( 0.24)
18	Lower Hillside	10.94	11.23	0.29
* 22, 51	Chugiak	8.70	8.52	( 0.18)
30	Eagle River Valley	7.70	7.64	( 0.06)
42	Potter Heights	8.50	8.88	0.38
46	Eaglewood Contributing RSA	7.47	7.27	( 0.20)
47	Gateway Contributing RSA	5.77	6.57	0.80
15	Other Outside Bowl without Police	2.09	2.17	0.08
* 16, 23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/ S. Goldenview w/o Fire/ Other Outside Bowl with Police	5.06	5.00	( 0.06)

\* 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 1998 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1998 when the actual 1998 rates will be approved by the Assembly.

**1998 General Government Operating Budget**  
**APPENDIX G**  
**1989-1998 MILL LEVY TRENDS**  
**(Excluding Anchorage School District Mill Levy)**

<b>Taxing District</b>	<b>Service Area</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>	<b>1998</b>
1	Anchorage Former City	11.45	12.04	11.71	11.56	10.02	11.07	11.14	11.49	11.02	11.28
2, 19-21, 28, 31, 33-41, 44, 45, 52-54	Upper Hillside *	4.82	5.02	4.33	4.51	4.12	5.01	4.45	4.74	7.50	7.35
3	Spenard/Muldoon/Sandlake/Oceanview	11.16	12.02	11.90	11.91	10.44	11.49	11.15	11.51	10.97	11.24
4	Girdwood	4.55	5.32	4.31	5.00	4.30	5.08	4.05	4.44	5.13	5.07
5	Glen Alps	4.59	4.29	3.77	4.62	4.23	5.30	5.49	5.12	7.83	8.01
6	Lower Hillside w/o Police	7.28	8.03	7.58	7.73	6.67	7.86	7.85	8.09		
7	Campbell Airstrip	7.28	8.03	7.58	7.73	6.67	11.07	7.74	8.14		
9	Stuckagain Heights / Basher *	4.17	4.24	3.62	3.75	3.47	7.62	7.14	7.37	6.71	6.47
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	8.84	8.87	9.04	10.10	9.42	10.22	9.74	10.01	9.35	9.11
14	Tradewind Dr./Ebbtide Circle area	7.45	8.39	8.08	8.15	7.09	8.28	7.86	8.11	10.97	11.24
18	Lower Hillside	10.99	11.66	11.40	11.49	10.02	11.07	11.14	11.49	10.94	11.23
22, 51	Chugiak *	7.87	7.92	7.96	9.36	8.80	9.39	9.13	9.06	8.70	8.52
30	Eagle River Valley	7.26	6.92	7.08	8.34	7.80	8.39	8.13	8.06	7.70	7.64
32	S.E. Midtown	7.28	8.03	7.58	7.73	6.67	11.07	7.74	8.14	7.50	7.35
42	Potter Heights	5.05	5.30	4.91	5.21	4.40	5.43	5.64	5.37	8.50	8.88
46	Eaglewood Contributing RSA	6.88	6.52	6.20	6.46	5.91	6.50	7.86	8.13	7.47	7.27
47	Gateway Contributing RSA	6.86	6.50	6.15	6.41	5.85	6.44	6.19	6.12	5.77	6.57
23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/S. Goldenview w/o Fire*	2.59	2.29	1.66	1.99	1.85	2.58	2.24	2.02	5.06	5.00
15	Other Outside Bowl w/o Police	2.59	2.29	1.66	1.99	1.85	2.58	2.24	2.02	2.09	2.17
16	Other Outside Bowl with Police									5.06	5.00

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

NOTE: The 1998 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1998 when the actual 1998 mill rates will be approved by the Assembly.



**1998 General Government Operating Budget**  
**APPENDIX H**  
**1998 PRELIMINARY PROPERTY TAX ON \$100,000 HOME**  
**BY SERVICES RECEIVED**

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 are either required by law or which they vote to receive. The following shows, for each \$100,000 assessed valuation, what residents pay for each of the services they receive including Anchorage School District.

Taxing District	Taxing Location	School District <sup>1</sup>	Areawide <sup>2</sup>	Fire	Roads	Police	Parks & Rec	Building Safety	Road Debt Serv. <sup>3</sup>	Total
1, 81	Anchorage Former City	\$ 812	\$ 217	\$ 147	\$ 388	\$ 283	\$ 87	\$ 1	\$ 5	\$ 1,940
2, 7, 19-21 28, 31-41 44-45, 52-54	Upper Hillside/ S.E. Midtown*	812	217	147		283	87	1		1,547
3, 14	Spenard / Muldoon / Sandlake / Ocean- view areas	812	217	147	388	283	87	1	1	1,936
4	Girdwood	812	217	141	108		41			1,319
5	Glen Alps	812	217		301	283				1,613
9	Stuckagain Heights / Basher*	812	217	147		283				1,459
10, 50	Chugiak, Birchwood ER Rural Road SA*	812	217	147	205	283	59			1,723
18	Lower Hillside	812	217	147	388	283	87	1		1,935
22, 51	Chugiak*	812	217	88	205	283	59			1,664
30	Eagle River Valley	812	217		205	283	59			1,576
42	Potter Heights	812	217		388	283				1,700
46	Eaglewood Contributing RSA	812	217	147	21	283	59			1,539
47	Gateway Contributing RSA	812	217		98	283	59			1,469
15	Other Outside Bowl without Police	812	217							1,029
16,23,43, 55	Rabbit Ck & S. Gold- enview w/o Fire / Bear Valley / Other outside bowl with Police*	812	217			283				1,312

<sup>1</sup> Based on the Anchorage School District projections of 9/15/97.

<sup>2</sup> Some services provided by the Municipality must be offered on an "areawide" basis under state law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

<sup>3</sup> This Road Debt, originally issued prior to 1975, is from the former Anchorage City and Greater Anchorage Area Borough.

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

NOTE: The 1998 property taxes in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1998 when the actual 1998 mill rates will be approved by the Assembly.

**1998 General Government Operating Budget**  
**APPENDIX I**  
**1997/1998 APPLIED FUND BALANCE**

Fund	1997 Revised Budget	1998 Proposed Budget	Increase/ (Decrease)
0101 - Areawide	\$ 1,063,510	\$ 1,506,210	\$ 442,700
0131 - Anchorage Fire	311,530	844,650	533,120
0141 - ARDSA	1,142,560	989,660	(152,900)
0151 - Police	2,722,140	134,370	(2,587,770)
0161 - Anchorage Parks & Recreation	(113,170)	496,080	609,250
Subtotal	<u>\$ 5,126,570</u>	<u>\$ 3,970,970</u>	<u>\$ (1,155,600)</u>
0102 - City Service Area	39,540	0	(39,540)
0104 - Chugiak Fire SA	35,000	0	(35,000)
0106 - Girdwood SA	0	0	0
0108 - SA-35 - Old Borough	34,870	0	(34,870)
0114 - Skyranch LRSA	0	0	0
0119 - Eagle River Rural Road SA	350,000	250,000	(100,000)
0121 - Eaglewood Contrib. LRSA	0	0	0
0122 - Gateway Contrib. LRSA	0	0	0
0129 - Eagle River Streetlight SA	30,000	0	(30,000)
0142 - Talus West LRSA	0	0	0
0149 - South Goldenview LRSA	0	0	0
0162 - Eagle River - Chugiak Parks & Recreation	55,260	55,260	0
0181 - Building Safety	0	0	0
0221 - Heritage Land Bank	0	0	0
0313 - Police/Fire Retiree Medical Liability	(1,486,320)	(1,289,760)	196,560
0602 - Self-Insurance	2,900,000	2,300,000	(600,000)
Total	<u><u>\$ 7,084,920</u></u>	<u><u>\$ 5,286,470</u></u>	<u><u>\$ (1,798,450)</u></u>

**1998 General Government Operating Budget**

**APPENDIX J**

**1998 PERSONNEL BENEFIT RATES**

	<u>General Government</u>	<u>Fire</u>	<u>Police</u>	<u>Equipment Maintenance</u>	<u>Information Systems</u>
Retirement	6.70%	2.35%	4.30%	6.70%	6.70%
Social Security	7.10%	1.50%	2.90%	7.10%	7.10%
*Medical & Dental Insurance	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	3.60%	10.00%	4.00%	3.60%	3.60%
Unemployment Compensation	0.25%	0.25%	0.25%	0.25%	0.25%
Rate Used in Developing the 1998 Budget	17.65%	14.10%	11.45%	17.65%	17.65%

\* Medical/Dental Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution Fund Balance</u>	<u>Net - 1998 Budget Cost</u>	<u>Pay Period\ Monthly Cost</u>
Non-represented	\$5,989	\$188	\$5,800	\$223.08
Joint Crafts Council	\$6,557	\$188	\$6,370	\$530.83
Fire	\$6,425	\$188	\$6,240	\$520.00
Police	\$6,290	\$188	\$6,100	\$508.33
AMEA	\$6,557	\$188	\$6,370	\$530.83
IBEW	\$7,680	\$0	\$7,680	\$640.00

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

**1998 General Government Operating Budget  
APPENDIX K  
DEBT SERVICE SUMMARY BY PROGRAM  
(General Obligation Debt Only)**

	Original Issue	Outstanding 01-01-98	Principal Payment	Outstanding 12/31/98	Interest Payments	Service Payment in 1998 (Principal and Interest)
Girdwood Fire	\$ 370,000	\$ 313,340	\$ 0	\$ 313,340	\$ 26,220	\$ 26,220
Parking	5,000,000	1,175,000	375,000	800,000	40,910	415,910
Anchorage Fire	9,990,800	3,923,340	180,870	3,742,470	136,330	317,200
Emergency Medical Services	2,900,000	60,900	0	60,900	10,460	10,460
Roads & Drainage	266,189,400	165,765,000	12,555,000	153,210,000	9,164,570	21,719,570
Anchorage Police	8,680,300	3,791,530	468,570	3,322,960	152,560	621,130
Anchorage Parks & Recreation	37,383,500	13,840,000	750,000	13,090,000	927,870	1,677,870
Chugiak/Eagle River Parks & Rec.	400,000	335,000	35,000	300,000	16,270	51,270
Health & Human Services (Water Quality)	16,115,000	10,905,000	795,000	10,110,000	603,020	1,398,020
Emergency Operations Center	500,000	500,000	15,000	485,000	27,500	42,500
Public Transportation	700,000	665,000	20,000	645,000	37,770	57,770
Areawide Port	2,000,000	1,470,000	175,000	1,295,000	80,440	255,440
<b>TOTAL</b>	<b>\$ 350,229,000</b>	<b>\$ 202,744,110</b>	<b>\$ 15,369,440</b>	<b>\$ 187,374,670</b>	<b>\$ 11,223,920</b>	<b>\$ 26,593,360</b>

Debt Service Reconciliation:

Funded Debt Service from Appendix C	\$ 26,923,980
Less Non-bond Long-term Debt:	
• Fiscal Agency Fees	21,350
• Heritage Land Bank/Sullivan Arena Loan	110,390
• Police Radios	12,290
PBX - MISD	147,250
Copiers	31,500
PBX (Prosecutor)	7,840
	(330,620)
Total This Schedule (rounded)	\$ 26,593,360

**1998 General Government Operating Budget**  
**APPENDIX L**  
**TAX LIMIT CALCULATION**

<b>1997 TAXES</b>		
Real/Personal/MUSA	\$	136,381,780
Payment in Lieu of Taxes (State/Federal)		504,780
Auto Taxes		5,847,130
Tobacco Tax		5,524,980
Aircraft Tax		206,000
1997 Total Taxes	\$	148,464,670
Less Taxes to Pay Judgments		(167,830)
Less Taxes to Pay Debt Service		(24,315,130)
	\$	123,981,710
<b>ADJUSTMENT FACTORS</b>		
Population 5 Year Average	1.20%	
Change in Consumer Price Index	1.50%	
Total	2.70%	3,347,510
Base Taxes Allowed	\$	127,329,220
<b>PLUS EXCLUSIONS</b>		
Tax on New Construction (a)		2,984,280
Tax to Pay 1998 Debt Service		24,828,220 <sup>(b)</sup>
Voter-Approved New/Expanded Services		0
Voter-Approved Special Taxes		0
Judgments		0
		0
TAX LIMITATION	\$	155,141,720
LESS: PAYMENT IN LIEU OF TAXES (1998 Estimate)		(504,780)
AUTOMOBILE TAXES (1998 Estimate)		(3,758,870)
TOBACCO TAX (1998 Estimate)		(4,979,000)
AIRCRAFT TAX (1998 Estimate)		(206,000)
1998 MAXIMUM PROPERTY TAX ALLOWED	\$	145,693,070
PROPERTY TAXES IN 1998 PROPOSED BUDGET		140,659,500
AMOUNT UNDER/(OVER) TAX CAP	\$	5,033,570

(a) Assumes new construction of \$274,290,973 x 1997 average mill rate (10.88) = \$2,984,280

(b) With SB 29 one-time revenues related reductions.