

APPENDICES

TABLE OF CONTENTS

APPENDICES	<u>Page</u>
A Department Operating Budgets at a Glance	A-1
B Personnel Summary	B-1
C Direct Cost by Expenditure Type	C-1
D Function Cost Comparison by Fund	D-1
E 1998-1999 Mill Levy Comparisons by Fund	E-1
F Mill Levy Comparisons by Taxing District	F-1
G 1990-1999 Mill Levy Trends	G-1
H 1999 Preliminary Property Tax on \$100,000 Home By Services Received	H-1
I Applied Fund Balance Summary	I-1
J Personnel Benefit Rates	J-1
K Debt Service Summary by Program	K-1
L Tax Limit Calculation	L-1

1999 General Government Operating Budget

APPENDIX A

DEPARTMENT OPERATING BUDGETS AT A GLANCE

Department	Direct Cost				Total Positions			
	1998 Revised	1999	Increase (Decrease)		1998 Revised	1999	Increase (Decrease)	
			Amount	%			Number	%
Assembly	\$ 2,278,750	\$ 2,314,710	\$ 35,960	1.6%	26	26	0	0.0%
Equal Rights	470,130	446,860	(23,270)	(4.9%)	6	6	0	0.0%
Internal Audit	459,160	476,150	16,990	3.7%	7	7	0	0.0%
Office of the Mayor	849,230	851,940	2,710	0.3%	9	9	0	0.0%
Municipal Attorney	4,106,530	4,244,940	138,410	3.4%	60	61	1	1.7%
Employee Relations	2,935,110	2,947,510	12,400	0.4%	32	32	0	0.0%
Municipal Manager	1,590,950	1,587,330	(3,620)	(0.2%)	20	23	3*	15.0%
Health & Human Services	9,942,360	10,085,620	143,260	1.4%	86	88	2	2.3%
Fire	33,624,645	32,438,380	(1,186,265)	(3.5%)	282	306	24	8.5%
Police	45,362,983	47,433,640	2,070,657	4.6%	527**	542**	15	2.8%
Cultural & Recreational Services	21,811,780	22,946,990	1,135,210	5.2%	530	548	18	3.4%
Public Transportation	9,727,920	9,914,550	186,630	1.9%	132	132	0	0.0%
Public Works	58,035,780	59,464,330	1,428,550	2.5%	334	347	13	3.9%
Executive Manager	766,290***	844,100	77,810	10.2%	12***	9	(3)*	(25.0%)
Finance	13,717,070	13,288,840	(428,230)	(3.1%)	129	123	(6)	(4.7%)
Management Info Systems	12,170,720	13,450,580	1,279,860	10.5%	82	85	3	3.7%
Community Planning and Development	2,758,820	2,787,610	28,790	1.0%	36	36	0	0.0%
Property & Facility Management	19,581,390	19,573,220	(8,170)	(0.0%)	90	90	0	0.0%
Purchasing	946,030	1,075,040	129,010	13.6%	14	15	1	7.1%
Non-Departmental	9,949,330	10,842,280	892,950	9.0%	0	0	0	0.0%
TOTAL	\$ 251,084,978	\$ 257,014,620	\$ 5,929,642	2.4%	2,414	2,485	71	2.9%

* Reflects net transfer of 3 positions from Executive Manager to Municipal Manager.

** Includes partially federally funded sworn positions (21 in 1998; 6 in 1999).

*** The 1998 Revised budget represents the Operations Manager's budget for 1998.

1999 General Government Operating Budget

APPENDIX B

PERSONNEL SUMMARY

Department	1998 Revised Budget				1999 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	60	0	0	60	61	0	0	61
Employee Relations	31	1	0	32	30	2	0	32
Municipal Manager	19	1	0	20	20	3	0	23*
Health and Human Services	73	11	2	86	75	11	2	88
Fire	282	0	0	282	306	0	0	306
Police	527	0	0	527**	542	0	0	542**
Cultural and Recreational Services	186	140	204	530	190	144	214	548
Public Transportation	108	24	0	132	108	24	0	132
Public Works	287	1	46	334	292	1	54	347
Executive Manager	9	3	0	12***	8	1	0	9*
Finance	114	7	8	129	120	3	0	123
Management Information Systems	81	1	0	82	84	1	0	85
Community Planning and Development	35	1	0	36	35	1	0	36
Property and Facility Management	80	1	9	90	81	1	8	90
Purchasing	14	0	0	14	15	0	0	15
Total	1,953	192	269	2,414	2,014	193	278	2,485

* Reflects net transfer of 3 positions from Executive Manager to Municipal Manager

** Includes partially federally funded sworn positions (21 in 1998; 6 in 1999).

*** Represents Operations Manager's 1998 Position Count

1999 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	\$ 1,268,060	\$ 53,900	\$ 875,600	\$ 0	\$ 117,150	\$ 2,314,710
Equal Rights Commission	401,010	2,500	43,350	0	0	446,860
Internal Audit	461,750	3,000	7,990	0	3,410	476,150
Office of the Mayor	681,120	18,710	146,110	0	6,000	851,940
Municipal Attorney	3,795,990	34,760	347,810	5,880	60,500	4,244,940
Employee Relations	1,989,630	73,720	883,220	0	940	2,947,510
Municipal Manager	1,426,820	19,040	87,460	39,170	14,840	1,587,330
Health and Human Services	4,907,380	366,380	3,354,890	1,418,070	38,900	10,085,620
Fire	25,086,180	695,980	5,312,300	460,550	883,370	32,438,380
Police	38,560,520	695,390	7,342,410*	610,350	224,970	47,433,640
Cultural and Recreational Services	15,018,910	830,180	3,257,730	1,742,240	2,097,930	22,946,990
Public Transportation	7,207,110	1,274,550	1,372,940	56,950	3,000	9,914,550
Public Works	21,107,870	2,500,510	12,933,280	22,689,110	233,560	59,464,330
Executive Manager	621,430	7,750	206,570	0	8,350	844,100
Finance	6,986,590	91,940	6,170,970	0	39,340	13,288,840
Management Information Systems	5,954,730	301,230	7,015,720	178,900	0	13,450,580
Community Planning and Development	2,390,910	27,890	316,460	0	52,350	2,787,610
Property and Facility Management	5,351,700	2,579,710	11,391,810	250,000	0	19,573,220
Purchasing	983,920	14,400	70,720	0	6,000	1,075,040
Non-Departmental	0	520	10,229,130	612,630	0	10,842,280
TOTAL	\$ 144,201,630	\$ 9,592,060	\$ 71,366,470	\$ 28,063,850	\$ 3,790,610	\$ 257,014,620

*Includes \$1,000,000 for 15 new police officers to be added in 1999 and related costs.
Amounts for personal services and other costs in the Police Department, together with support costs of other departments, to be determined.

1999 General Government Operating Budget

APPENDIX D

FUNCTION COST COMPARISON BY FUND

Fund	Title	1998 Revised	1999 Budget
0101	Areawide General Fund	\$ 78,825,580	\$ 82,771,340
0102	City Service Area	211,120	139,210
0104	Chugiak Fire Service Area	561,310	564,020
0105	Glen Alps Service Area	147,470	148,070
0106	Girdwood Valley Service Area	681,490	714,890
0108	SA35 Former Borough Roads/Drainage	146,190	3,540
0111	Birchtree/Elmore LRSA	132,200	133,460
0112	Section 6/Campbell Airstrip LRSA	41,160	39,500
0113	Vallie Vue Estates LRSA	71,530	71,530
0114	Skyranch Estates LRSA	20,720	20,720
0115	Upper Grover LRSA	7,060	7,230
0116	Ravenwoods/Bubbling Brook LRSA	8,060	8,060
0117	Mt. Park Estates LRSA	17,930	18,060
0118	Mt. Park/Robin Hill LRSA	61,580	61,980
0119	Chugiak, Birchwood, ER Rural Road SA	3,363,690	3,386,470
0121	Eaglewood Contributing RSA	29,160	29,160
0122	Gateway Contributing RSA	430	430
0123	Lakehill LRSA	24,290	24,420
0124	Totem LRSA	14,100	14,240
0129	Eagle River Streetlight SA	179,010	181,570
0131	Anchorage Fire SA	28,018,435	26,909,380
0141	Anchorage Roads and Drainage SA	45,972,980	47,270,720
0142	Talus West LRSA	28,200	28,410
0143	Upper O'Malley LRSA	280,920	282,790
0144	Bear Valley LRSA	18,050	18,200
0145	Rabbit Creek Vu/Hts LRSA	28,230	28,340
0146	Villages Scenic Parkway LRSA	5,930	5,900
0147	Sequoia Estates LRSA	14,330	14,330
0148	Rockhill LRSA	21,870	22,280
0149	South Goldenview Area LRSA	81,260	81,300
0151	Anchorage Metropolitan Police SA	52,953,163	56,514,980
0161	Anchorage Parks & Recreation SA	13,652,710	14,436,060
0162	Eagle River-Chugiak Parks & Rec	1,121,360	1,122,220
0181	Anchorage Building Safety SA	4,553,880	4,512,370
0221	Heritage Land Bank	551,540	623,630
0313	Police/Fire Ret Med Liability	427,580	486,740
0601	Equipment Maintenance IGS	7,340	10,530
0602	Self Insurance	2,929,000	628,390
0607	Management Information Systems ISF	3,000	(11,700)
	Total	\$ 235,213,858	\$ 241,322,770

**1999 General Government Operating Budget
APPENDIX E
1998-1999 MILL LEVY COMPARISONS BY FUND**

Fund	Service Area	1998 Actual	1999 Preliminary	1999 Preliminary Over (Under) 1998 Actual
0101	Areawide General	2.07	2.32	0.25
0102	City Service Area	0.05	0.02	(0.03)
0104	Chugiak Fire SA	1.00	0.96	(0.04)
0105	Glen Alps SA	3.00	2.84	(0.16)
0106	Girdwood Valley SA	3.05	3.07	0.02
0108	Service Area 35 Debt	0.01	0.00	(0.01)
0111	Birchtree/Elmore LRSA	1.50	1.44	(0.06)
0112	Section 6/Campbell Airstrip LRSA	1.00	0.88	(0.12)
0113	Valli Vue Estates LRSA	1.40	1.36	(0.04)
0114	Skyranch Estates LRSA	1.30	1.26	(0.04)
0115	Upper Grover LRSA	1.00	0.90	(0.10)
0116	Raven Woods/Bubbling Brook LRSA	1.00	0.94	(0.06)
0117	Mt. Park Estates LRSA	1.00	0.97	(0.03)
0118	Mt. Park/Robin Hill LRSA	1.30	1.24	(0.06)
0119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.00	(0.10)
0121	Eaglewood Contributing LRSA	0.22	0.21	(0.01)
0122	Gateway Contributing LRSA	0.17	0.16	(0.01)
0123	Lakehill LRSA	1.48	1.50	0.02
0124	Totem LRSA	1.50	1.40	(0.10)
0129	Eagle River Street Light SA	0.50	0.48	(0.02)
0131	Anchorage Fire SA	1.56	1.57	0.01
0141	Anchorage Roads & Drainage SA	3.52	3.52	0.00
0142	Talus West LRSA	0.80	0.78	(0.02)
0143	Upper O'Malley LRSA	2.00	1.90	(0.10)
0144	Bear Valley LRSA	1.50	1.36	(0.14)
0145	Rabbit Creek View & Heights LRSA	2.50	2.46	(0.04)
0146	Villages Scenic Parkway LRSA	1.00	0.92	(0.08)
0147	Sequoia Estates LRSA	1.50	1.47	(0.03)
0148	Rockhill LRSA	1.50	1.47	(0.03)
0149	South Goldenview Area LRSA	1.00	0.95	(0.05)
0151	Anchorage Metropolitan Police SA	2.70	2.62	(0.08)
0161	Anchorage Parks & Rec SA	0.85	0.91	0.06
0162	Eagle River-Chugiak Park & Rec SA	0.54	0.52	(0.02)
0181	Anchorage Building Safety SA	0.01	0.01	0.00

NOTE: The 1999 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1999 when the actual 1999 mill rates will be approved by the Assembly.

1999 General Government Operating Budget
APPENDIX F
1998 - 1999 MILL LEVY COMPARISONS BY TAXING DISTRICT
(Excluding Anchorage School District)

Taxing District	Taxing Location	1999 Preliminary		
		1998 Actual	1999 Preliminary	Over (Under) 1998 Actual
1, 81	Anchorage Former City	10.76	10.97	0.21
* 2, 19-21, 28, 31-41, 44,45,52-54	Upper Hillside	7.19	7.43	0.24
3, 14	Spenard/Muldoon/Sandlake/Oceanview	10.72	10.95	0.23
4	Girdwood	5.12	5.39	0.27
5	Glen Alps	7.77	7.78	0.01
* 9	Stuckagain Heights/Basher	6.33	6.51	0.18
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.97	9.03	0.06
18	Lower Hillside	10.71	10.95	0.24
* 22, 51	Chugiak	8.41	8.42	0.01
30	Eagle River Valley	7.41	7.46	0.05
42	Potter Heights	8.29	8.46	0.17
46	Eaglewood Contributing RSA	7.09	7.24	0.15
47	Gateway Contributing RSA	5.48	5.62	0.14
15	Other Outside Bowl without Police	2.07	2.32	0.25
* 16, 23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/ S. Goldenview w/o Fire/ Other Outside Bowl with Police	4.77	4.94	0.17

* 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 1999 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1999 when the actual 1999 rates will be approved by the Assembly.

1999 General Government Operating Budget
APPENDIX G
1990-1999 MILL LEVY TRENDS
(Excluding Anchorage School District Mill Levy)

Taxing District	Service Area	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
1	Anchorage Former City	12.04	11.71	11.56	10.02	11.07	11.14	11.49	11.02	10.76	10.97
2, 19-21, 28, 31, 33-41, 44, 45, 52-54	Upper Hillside *	5.02	4.33	4.51	4.12	5.01	4.45	4.74	7.50	7.19	7.43
3	Spennard/Muldoon/Sandlake/Oceanview	12.02	11.90	11.91	10.44	11.49	11.15	11.51	10.97	10.72	10.95
4	Girdwood	5.32	4.31	5.00	4.30	5.08	4.05	4.44	5.13	5.12	5.39
5	Glen Alps	4.29	3.77	4.62	4.23	5.30	5.49	5.12	7.83	7.77	7.78
9	Stuckagain Heights / Basher *	4.24	3.62	3.75	3.47	7.62	7.14	7.37	6.71	6.33	6.51
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	8.87	9.04	10.10	9.42	10.22	9.74	10.01	9.35	8.97	9.03
14	Tradewind Dr./Ebbtide Circle area	8.39	8.08	8.15	7.09	8.28	7.86	8.11	10.97	10.72	10.95
18	Lower Hillside	11.66	11.40	11.49	10.02	11.07	11.14	11.49	10.94	10.71	10.95
22, 51	Chugiak *	7.92	7.96	9.36	8.80	9.39	9.13	9.06	8.70	8.41	8.42
30	Eagle River Valley	6.92	7.08	8.34	7.80	8.39	8.13	8.06	7.70	7.41	7.46
32	S.E. Midtown	8.03	7.58	7.73	6.67	11.07	7.74	8.14	7.50	7.19	7.43
42	Potter Heights	5.30	4.91	5.21	4.40	5.43	5.64	5.37	8.50	8.29	8.46
46	Eaglewood Contributing RSA	6.52	6.20	6.46	5.91	6.50	7.86	8.13	7.47	7.09	7.24
47	Gateway Contributing RSA	6.50	6.15	6.41	5.85	6.44	6.19	6.12	5.77	5.48	5.62
23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/S. Goldenview w/o Fire*	2.29	1.66	1.99	1.85	2.58	2.24	2.02	5.06	4.77	4.94
15	Other Outside Bowl w/o Police	2.29	1.66	1.99	1.85	2.58	2.24	2.02	2.09	2.07	2.32
16	Other Outside Bowl with Police								5.06	4.77	4.94

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

NOTE: The 1999 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1999 when the actual 1999 mill rates will be approved by the Assembly.

1999 General Government Operating Budget
APPENDIX H
1999 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 ¹		Fire	Roads	Police	Parks & Rec	Building Safety	Road ³ Debt Serv.	Total
		District	Areawide ²							
1, 81	Anchorage Former City	\$ 777	\$ 232	\$ 157	\$ 352	\$ 262	\$ 91	\$ 1	\$ 2	\$ 1,874
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	777	232	157		262	91	1		1,520
3, 14	Spenard / Muldoon / Sandlake / Ocean- view areas	777	232	157	352	262	91	1	0	1,872
4	Girdwood	777	232	159	100		48			1,316
5	Glen Alps	777	232		284	262				1,555
9	Stuckagain Heights / Basher*	777	232	157		262				1,428
10, 50	Chugiak, Birchwood ER Rural Road SA*	777	232	157	200	262	52			1,680
18	Lower Hillside	777	232	157	352	262	91	1		1,872
22, 51	Chugiak*	777	232	96	200	262	52			1,619
30	Eagle River Valley	777	232		200	262	52			1,523
42	Potter Heights	777	232		352	262				1,623
46	Eaglewood Contributing RSA	777	232	157	21	262	52			1,501
47	Gateway Contributing RSA	777	232		16	262	52			1,339
15	Other Outside Bowl without Police	777	232							1,009
16,23,43, 55	Rabbit Ck & S. Gold- enview w/o Fire / Bear Valley / Other outside bowl with Police*	777	232			262				1,271

¹ Based on same mill rate as for 1998.

² 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.

³ 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 1999 property taxes in this appendix are based on preliminary assessed valuation estimates which may change prior to April 1999 when the actual 1999 mill rates will be approved by the Assembly.

**1999 General Government Operating Budget
APPENDIX I
1998/1999 APPLIED FUND BALANCE**

Fund	1998 Revised Budget	1999 Approved Budget	Increase/ (Decrease)
0101 - Areawide	\$ 4,139,600	\$ 2,711,030	\$ (1,428,570)
0131 - Anchorage Fire	2,574,980	492,870	(2,082,110)
0141 - ARDSA	2,771,540	2,016,830	(754,710)
0151 - Police	292,583	2,057,780	1,765,197
0161 - Anchorage Parks & Recreation	868,120	278,920	(589,200)
Subtotal	<u>\$ 10,646,823</u>	<u>\$ 7,557,430</u>	<u>\$ (3,089,393)</u>
0104 - Chugiak Fire SA	3,510	0	(3,510)
0111 - Birchtree/Elmore LRSA	400	0	(400)
0112 - Campbell Airstrip LRSA	290	0	(290)
0113 - Valli-Vue Estates LRSA	240	0	(240)
0114 - Sky ranch LRSA	200	0	(200)
0116 - Ravenwood LRSA	40	0	(40)
0117 - Mt. Park Estates LRSA	60	0	(60)
0118 - Mt. Park/Robin Hill LRSA	190	0	(190)
0119 - Eagle River Rural Road SA	259,260	250,000	(9,260)
0124 - Totem LRSA	30	0	(30)
0142 - Talus West LRSA	140	0	(140)
0143 - Upper O'Malley LRSA	670	0	(670)
0144 - Bear Valley LRSA	90	0	(90)
0145 - Rabbit Creek LRSA	260	0	(260)
0146 - Scenic Parkway LRSA	30	0	(30)
0147 - Sequoia Estates LRSA	240	0	(240)
0148 - Rockhill LRSA	60	0	(60)
0149 - South Goldenview LRSA	450	0	(450)
0162 - Eagle River - Chugiak Parks & Recreation	68,890	55,260	(13,630)
0181 - Building Safety	450,660	0	(450,660)
0313 - Police/Fire Retiree Medical Liability	(1,289,760)	(1,230,600)	59,160
0602 - Self-Insurance	2,300,000	0	(2,300,000)
Total	<u>\$ 12,442,773</u>	<u>\$ 6,632,090</u>	<u>\$ (5,810,683)</u>

APPENDIX J

1999 PERSONNEL BENEFIT RATES

	<u>General Government</u>	<u>Fire</u>	<u>Police</u>	<u>Equipment Maintenance</u>	<u>Information Systems</u>
Retirement	6.35%	2.75%	5.45%	6.35%	6.35%
Social Security	7.20%	1.50%	3.20%	7.10%	7.10%
*Medical/Dental/Life Ins.	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	3.60%	7.00%	4.00%	3.60%	3.60%
Unemployment Compensation	0.50%	0.50%	0.50%	0.50%	0.50%
Rate Used in Developing the 1999 Budget	17.65%	11.75%	13.15%	17.55%	17.55%

* Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution - Fund Balance</u>	<u>Net - 1999 Budget Cost (Rounded)</u>	<u>Pay Period/ Monthly Cost</u>
Non-represented	\$6,895	\$ 0	\$6,900	\$265.38
Joint Crafts Council	\$6,764	\$ 0	\$6,760	\$563.33
Fire	\$6,802	\$ 0	\$6,800	\$566.67
Police	\$6,585	\$ 0	\$6,590	\$549.17
AMEA	\$6,703	\$ 0	\$6,700	\$558.33
IBEW	\$7,680	\$ 0	\$7,680	\$640.00

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

1999 General Government Operating Budget
APPENDIX K
DEBT SERVICE SUMMARY BY PROGRAM
(General Obligation Debt Only)

	Outstanding 01-01-99	Principal Payment	Outstanding 12/31/99	Interest Payments	Service Payment in 1999 (Principal and Interest)
Girdwood Fire	\$ 305,000	\$ 10,000	\$ 295,000	\$ 15,200	\$ 25,200
Parking	800,000	395,000	405,000	25,310	420,310
Anchorage Fire	3,840,000	115,000	8,515,000	308,290	423,290
Emergency Medical Services	120,000	5,000	115,000	5,960	10,960
Roads & Drainage	149,805,000	13,008,280	151,583,430	9,668,380	22,676,660
Anchorage Police	2,525,000	480,000	2,045,000	130,050	610,050
Anchorage Parks & Recreation	12,890,000	938,890	11,986,160	752,770	1,691,660
Chugiak/Eagle River Parks & Rec.	300,000	35,000	265,000	14,730	49,730
Health & Human Services (Water Quality)	10,110,000	860,000	9,250,000	555,070	1,415,070
Emergency Operations Center	485,000	15,000	470,000	24,170	39,170
Public Transportation	645,000	20,000	625,000	36,750	56,750
Areawide Port	1,295,000	120,000	1,175,000	68,820	188,820
TOTAL	\$ 183,120,000	\$ 16,002,170	\$ 186,729,590	\$ 11,605,500	\$ 27,607,670

Debt Service Reconciliation:

Funded Debt Service from Appendix C	\$ 28,063,850
Less Non-bond Long-term Debt:	
• Fiscal Agency Fees	21,400
• Heritage Land Bank/Sullivan Arena Loan	250,000
PBX - MISD	147,400
Copiers	31,500
PBX (Prosecutor)	5,880
	(456,180)
Total This Schedule (rounded)	<u>\$ 27,607,670</u>

**1999 General Government Operating Budget
APPENDIX L
TAX LIMIT CALCULATION**

1998 TAXES		
Real/Personal/MUSA		\$ 141,698,855
Payment in Lieu of Taxes (State/Federal)		504,780
Auto Taxes		3,758,870
Tobacco Tax		4,979,000
Aircraft Tax		206,000
1998 Total Taxes		<u>\$ 151,147,505</u>
Less Taxes to Pay Judgments		0
Less Taxes to Pay Debt Service		<u>(24,422,780)</u>
		\$ 126,724,725
 ADJUSTMENT FACTORS		
Population 5 Year Average (estimate)	1.31%	
Change in Consumer Price Index (estimate)	<u>2.00%</u>	
Total	3.31%	<u>4,194,590</u>
Base Taxes Allowed		\$ 130,919,315
 PLUS EXCLUSIONS		
Tax on New Construction ^(a)		3,677,220
Tax to Pay 1999 Debt Service		25,842,480
Voter-Approved New/Expanded Services		0
Voter-Approved Special Taxes		0
Voter-Approved New O&M Costs ^(b)		642,320
Judgments		0
TAX LIMITATION		<u>\$ 161,081,335</u>
 LESS: PAYMENT IN LIEU OF TAXES (1999 Estimate)		 (504,780)
AUTOMOBILE TAXES (1999 Estimate)		(3,758,870)
TOBACCO TAX (1999 Estimate)		(4,979,000)
AIRCRAFT (1999 Estimate)		(206,000)
1999 MAXIMUM PROPERTY TAX ALLOWED		<u>\$ 151,632,685</u>
 1999 APPROVED BUDGET PROPERTY TAXES		 (151,285,480)
 1999 PROPERTY TAXES (OVER)/UNDER TAX CAP		 <u><u>\$ 347,205</u></u>

(a) Estimated at \$353,578,905 new construction @ 10.40 average mill rate.

(b) Additional Eagle River fire aerial pumper truck company (part of \$1,240,620 total costs authorized by voters).