

APPENDICES

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2000 General Government Operating Budget

APPENDIX A

DEPARTMENT OPERATING BUDGETS AT A GLANCE

See detail information for cost and personnel budgets
by Department on pages 1-2 through 1-5 of this Book.

2000 General Government Operating Budget

APPENDIX B

PERSONNEL SUMMARY

Department	1999 Revised Budget				2000 Approved 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	8	0	0	8
Municipal Attorney	61	3	0	64	57	2	0	59
Employee Relations	30	2	0	32	28	3	0	31
Municipal Manager	20	3	0	23	19	3	0	22
Health and Human Services	75	9	2	86	73	8	2	83
Fire	309	0	0	309	324	0	0	324
Police	529*	0	0	529*	544**	0	0	544**
Cultural and Recreational Services	190	143	216	549	187	137	210	534
Public Transportation	113	19	0	132	109	17	0	126
Public Works	296	4	52	352	294	4	45	343
Executive Manager	8	1	0	9	8	1	0	9
Finance	119	3	1	123	111	3	1	115
Management Information Systems	84	1	0	85	82	1	0	83
Community Planning and Development	35	1	0	36	35	1	0	36
Property and Facility Management	84	1	12	97	84	1	10	95
Purchasing	15	0	0	15	15	0	0	15
Total	2,015	191	283	2,489	2,016	182	268	2,466

* Includes 6 partially federally funded grant positions.

** Includes 15 partially federally funded grant positions.

2000 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	\$ 1,268,990	\$ 13,200	\$ 832,270	\$ 0	\$ 15,640	\$ 2,130,100
Equal Rights Commission	389,410	2,500	58,850	0	0	450,760
Internal Audit	442,440	1,980	5,900	0	0	450,320
Office of the Mayor	633,620	18,710	156,110	0	6,000	814,440
Municipal Attorney	3,651,430	34,760	313,940	0	60,230	4,060,360
Employee Relations	1,871,520	62,710	945,970	0	0	2,880,200
Municipal Manager	1,378,770	16,310	64,870	38,540	12,300	1,510,790
Health and Human Services	4,672,860	311,410	3,505,880	1,416,320	40,290	9,946,760
Fire	25,547,040	834,610	5,591,860	991,030	461,200	33,425,740
Police	38,932,380	665,350	5,467,330	635,850	202,990	45,903,900
Cultural and Recreational Services	14,780,320	784,810	2,924,190	1,882,610	1,664,430	22,036,360
Public Transportation	7,105,600	1,079,130	1,384,990	124,020	3,000	9,696,740
Public Works	21,508,390	2,267,360	12,001,640	23,899,350	329,230	60,005,970
Executive Manager	629,650	7,950	226,440	0	8,630	872,670
Finance	6,597,890	91,530	6,140,330	0	39,340	12,869,090
Management Information Systems	5,904,710	306,620	6,879,380	178,900	0	13,269,610
Community Planning and Development	2,439,740	27,890	247,490	0	0	2,715,120
Property and Facility Management	5,677,870	2,392,490	12,643,320	0	0	20,713,680
Purchasing	980,140	14,400	70,720	0	6,000	1,071,260
Non-Departmental	0	520	10,597,320	579,670	0	11,177,510
TOTAL	\$ 144,412,770	\$ 8,934,240	\$ 70,058,800	\$ 29,746,290	\$ 2,849,280	\$ 256,001,380

2000 General Government Operating Budget

APPENDIX D

FUNCTION COST COMPARISON BY FUND

<u>Fund</u>	<u>Title</u>	<u>1999 Revised Budget</u>	<u>2000 Approved Budget</u>
0101	Areawide General Fund	\$ 83,817,840	\$ 80,992,860
0102	City Service Area	139,210	134,770
0104	Chugiak Fire Service Area	575,780	575,630
0105	Glen Alps Service Area	148,070	147,990
0106	Girdwood Valley Service Area	718,440	729,640
0108	SA35 Former Borough Roads/Drainage	3,540	3,260
0111	Birchtree/Elmore LRSA	136,050	136,060
0112	Section 6/Campbell Airstrip LRSA	44,260	44,260
0113	Vallie Vue Estates LRSA	76,840	76,840
0114	Skyranch Estates LRSA	21,500	21,500
0115	Upper Grover LRSA	7,480	7,480
0116	Ravenwoods/Bubbling Brook LRSA	12,980	12,980
0117	Mt. Park Estates LRSA	19,040	19,040
0118	Mt. Park/Robin Hill LRSA	66,270	66,280
0119	Chugiak, Birchwood, ER Rural Road SA	3,543,450	3,550,050
0121	Eaglewood Contributing RSA	30,220	30,220
0122	Gateway Contributing RSA	430	430
0123	Lakehill LRSA	24,420	24,420
0124	Totem LRSA	15,190	15,190
0129	Eagle River Streetlight SA	190,700	181,210
0131	Anchorage Fire SA	26,905,950	28,195,610
0141	Anchorage Roads and Drainage SA	45,651,100	46,718,740
0142	Talus West LRSA	44,600	44,600
0143	Upper O'Malley LRSA	294,120	294,130
0144	Bear Valley LRSA	19,060	19,060
0145	Rabbit Creek Vu/Hts LRSA	28,560	28,560
0146	Villages Scenic Parkway LRSA	6,570	6,570
0147	Sequoia Estates LRSA	14,740	14,740
0148	Rockhill LRSA	22,750	22,750
0149	South Goldenview Area LRSA	85,940	85,940
0151	Anchorage Metropolitan Police SA	56,541,020	54,484,460
0161	Anchorage Parks & Recreation SA	14,549,330	13,789,040
0162	Eagle River-Chugiak Parks & Rec	1,225,160	1,237,880
0181	Anchorage Building Safety SA	5,046,750	5,161,180
0221	Heritage Land Bank	673,690	646,300
0313	Police/Fire Ret Med Liability	486,740	631,940
0601	Equipment Maintenance IGS	701,600	1,008,090
0602	Self Insurance	629,000	664,060
0607	Management Information Systems ISF	(11,700)	(12,730)
	Total	\$ 242,506,690	\$ 239,811,030

**2000 General Government Operating Budget
APPENDIX E
1999-2000 MILL LEVY COMPARISONS BY FUND**

Fund	Service Area	1999 Actual	2000 Preliminary	2000 Preliminary Over (Under) 1999 Actual
0101	Areawide General	2.11	1.85	(0.26)
0102	City Service Area	0.02	0.02	0.00
0104	Chugiak Fire SA	1.00	0.97	(0.03)
0105	Glen Alps SA	2.92	2.72	(0.20)
0106	Girdwood Valley SA	3.17	3.07	(0.10)
0108	Service Area 35 Debt	0.00	0.00	0.00
0111	Birchtree/Elmore LRSA	1.50	1.42	(0.08)
0112	Section 6/Campbell Airstrip LRSA	1.00	0.98	(0.02)
0113	Valli Vue Estates LRSA	1.40	1.29	(0.11)
0114	Skyranch Estates LRSA	1.30	1.18	(0.12)
0115	Upper Grover LRSA	1.00	0.91	(0.09)
0116	Raven Woods/Bubbling Brook LRSA	1.50	1.57	0.07
0117	Mt. Park Estates LRSA	1.00	0.95	(0.05)
0118	Mt. Park/Robin Hill LRSA	1.30	1.24	(0.06)
0119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.06	(0.04)
0121	Eaglewood Contributing LRSA	0.22	0.21	(0.01)
0122	Gateway Contributing LRSA	0.16	0.16	0.00
0123	Lakehill LRSA	1.50	1.43	(0.07)
0124	Totem LRSA	1.50	1.47	(0.03)
0129	Eagle River Street Light SA	0.50	0.46	(0.04)
0131	Anchorage Fire SA	1.59	1.64	0.05
0141	Anchorage Roads & Drainage SA	3.28	3.42	0.14
0142	Talus West LRSA	1.30	1.25	(0.05)
0143	Upper O'Malley LRSA	2.00	1.92	(0.08)
0144	Bear Valley LRSA	1.50	1.44	(0.06)
0145	Rabbit Creek View & Heights LRSA	2.50	2.59	0.09
0146	Villages Scenic Parkway LRSA	1.00	0.90	(0.10)
0147	Sequoia Estates LRSA	1.50	1.31	(0.19)
0148	Rockhill LRSA	1.50	1.39	(0.11)
0149	South Goldenview Area LRSA	1.00	0.96	(0.04)
0151	Anchorage Metropolitan Police SA	2.56	2.61	0.05
0161	Anchorage Parks & Rec SA	0.82	0.82	0.00
0162	Eagle River-Chugiak Park & Rec SA	0.53	0.54	0.01
0181	Anchorage Building Safety SA	0.01	0.01	0.00

NOTE: The 2000 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2000 when the actual 2000 mill rates will be approved by the Assembly.

2000 General Government Operating Budget
APPENDIX F
1999 - 2000 MILL LEVY COMPARISONS BY TAXING DISTRICT
(Excluding Anchorage School District)

Taxing District	Taxing Location	1999 Actual	2000 Preliminary	2000 Preliminary Over (Under) 1999 Actual
1, 81	Anchorage Former City	10.39	10.37	(0.02)
* 2, 19-21, 28, 31-41, 44,45,52-54	Upper Hillside	7.09	6.93	(0.16)
3, 14	Spenard/Muldoon/Sandlake/Oceanview	10.37	10.35	(0.02)
4	Girdwood	5.28	4.92	(0.36)
5	Glen Alps	7.59	7.18	(0.41)
* 9	Stuckagain Heights/Basher	6.26	6.10	(0.16)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.89	8.70	(0.19)
18	Lower Hillside	10.37	10.35	(0.02)
* 22, 51	Chugiak	8.30	8.03	(0.27)
30	Eagle River Valley	7.30	7.06	(0.24)
42	Potter Heights	7.95	7.88	(0.07)
46	Eaglewood Contributing RSA	7.01	6.85	(0.16)
47	Gateway Contributing RSA	5.36	5.16	(0.20)
15	Other Outside Bowl without Police	2.11	1.85	(0.26)
* 16, 23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/ S. Goldenview w/o Fire/ Other Outside Bowl with Police	4.67	4.46	(0.21)

* 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 2000 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2000 when the actual 2000 rates will be approved by the Assembly.

2000 General Government Operating Budget
APPENDIX G
1991-2000 MILL LEVY TRENDS
(Excluding Anchorage School District Mill Levy)

Taxing District	Service Area	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
1	Anchorage Former City	11.71	11.56	10.02	11.07	11.14	11.49	11.02	10.76	10.39	10.37
2, 19-21,28, 31,33-41,44, 45,52-54	Upper Hillside *	4.33	4.51	4.12	5.01	4.45	4.74	7.50	7.19	7.09	6.93
3	Spenard/Muldoon/Sandlake/Oceanview	11.90	11.91	10.44	11.49	11.15	11.51	10.97	10.72	10.37	10.35
4	Girdwood	4.31	5.00	4.30	5.08	4.05	4.44	5.13	5.12	5.28	4.92
5	Glen Alps	3.77	4.62	4.23	5.30	5.49	5.12	7.83	7.77	7.59	7.18
9	Stuckagain Heights / Basher *	3.62	3.75	3.47	7.62	7.14	7.37	6.71	6.33	6.26	6.10
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	9.04	10.10	9.42	10.22	9.74	10.01	9.35	8.97	8.89	8.70
14	Tradewind Dr./Ebbtide Circle area	8.08	8.15	7.09	8.28	7.86	8.11	10.97	10.72	10.37	10.35
18	Lower Hillside	11.40	11.49	10.02	11.07	11.14	11.49	10.94	10.71	10.37	10.35
22, 51	Chugiak *	7.96	9.36	8.80	9.39	9.13	9.06	8.70	8.41	8.30	8.03
30	Eagle River Valley	7.08	8.34	7.80	8.39	8.13	8.06	7.70	7.41	7.30	7.06
32	S.E. Midtown	7.58	7.73	6.67	11.07	7.74	8.14	7.50	7.19	7.09	6.93
42	Potter Heights	4.91	5.21	4.40	5.43	5.64	5.37	8.50	8.29	7.95	7.88
46	Eaglewood Contributing RSA	6.20	6.46	5.91	6.50	7.86	8.13	7.47	7.09	7.01	6.85
47	Gateway Contributing RSA	6.15	6.41	5.85	6.44	6.19	6.12	5.77	5.48	5.36	5.16
23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/S. Goldenview w/o Fire*	1.66	1.99	1.85	2.58	2.24	2.02	5.06	4.77	4.67	4.46
15	Other Outside Bowl w/o Police	1.66	1.99	1.85	2.58	2.24	2.02	2.09	2.07	2.11	1.85
16	Other Outside Bowl with Police							5.06	4.77	4.67	4.46

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

NOTE: The 2000 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2000 when the actual 2000 mill rates will be approved by the

2000 General Government Operating Budget
APPENDIX H
2000 PRELIMINARY PROPERTY TAX PER \$100,000 ASSESSED VALUATION
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 District	Areawide ²	Fire	Roads	Police	Parks & Rec	Building Safety	Road ³ Debt Serv.	Total
1, 81	Anchorage Former City	\$ 809	\$ 185	\$ 164	\$ 342	\$ 261	\$ 82	\$ 1	\$ 2	\$ 1,846
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	809	185	164		261	82	1		1,502
3, 14	Spennard / Muldoon / Sandlake / Ocean- view areas	809	185	164	342	261	82	1		1,844
4	Girdwood	809	185	152	104		51			1,301
5	Glen Alps	809	185		272	261				1,527
9	Stuckagain Heights / Basher*	809	185	164		261				1,419
10, 50	Chugiak, Birchwood ER Rural Road SA*	809	185	164	206	261	54			1,679
18	Lower Hillside	809	185	164	342	261	82	1		1,844
22, 51	Chugiak*	809	185	97	206	261	54			1,612
30	Eagle River Valley	809	185		206	261	54			1,515
42	Potter Heights	809	185		342	261				1,597
46	Eaglewood Contributing RSA	809	185	164	21	261	54			1,494
47	Gateway Contributing RSA	809	185		16	261	54			1,325
15	Other Outside Bowl without Police	809	185							994
16,23,43, 55	Rabbit Ck & S. Gold- enview w/o Fire / Bear Valley / Other outside bowl with Police*	809	185			261				1,255

¹ Anchorage School District preliminary projection (December 13, 1999)

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.

* 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 2000 property taxes in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2000 when the actual 2000 mill rates will be approved by the Assembly.

**2000 General Government Operating Budget
APPENDIX I
1999/2000 APPLIED FUND BALANCE**

Fund	1999 Revised Budget	2000 Approved Budget	Increase/ (Decrease)
101 - Areawide	\$ 7,673,760	\$ 2,729,810	\$ (4,943,950)
131 - Anchorage Fire	894,410	540,430	(353,980)
141 - ARDSA	3,705,790	978,660	(2,727,130)
151 - Police	4,864,060	3,522,910	(1,341,150)
161 - Anchorage Parks & Recreation	1,515,710	335,860	(1,179,850)
Subtotal	<u>\$ 18,653,730</u>	<u>\$ 8,107,670</u>	<u>\$ (10,546,060)</u>
104 - Chugiak Fire Service Area	\$ -	\$ (1,470)	\$ (1,470)
105 - Glen Alps SA	-	(610)	(610)
106 - Girdwood Valley SA	40	(690)	(730)
119 - Eagle River Rural Road SA	250,110	245,500	(4,610)
123 - Lakehill LRSA	150	0	(150)
162 - Eagle River - Chugiak Parks & Recreation	130,990	94,000	(36,990)
221 - Heritage Lank Bank	50,000	0	(50,000)
313 - Police/Fire Retiree Medical Liability	(1,230,600)	(668,060)	562,540
601 - Equipment Maintenance	463,000	1,000,000	537,000
Total	<u><u>\$ 18,317,420</u></u>	<u><u>\$ 8,776,340</u></u>	<u><u>\$ (9,541,080)</u></u>

APPENDIX J

2000 PERSONNEL BENEFIT RATES

	<u>General Government</u>	<u>Fire</u>	<u>Police</u>	<u>Equipment Maintenance</u>	<u>Information Systems</u>
Retirement	7.14%	3.50%	5.57%	7.14%	7.14%
Social Security	7.50%	1.90%	3.30%	7.50%	7.50%
*Medical/Dental/Life Ins.	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	3.50%	7.00%	4.00%	3.50%	3.50%
Unemployment Compensation	0.50%	0.50%	0.50%	0.50%	0.50%
Rate Used in Developing the 2000 Budget	18.64%	12.90%	13.37%	18.64%	18.64%

* Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution - Fund Balance</u>	<u>Net - 2000 Budget Cost (Rounded)</u>	<u>Pay Period/ Monthly Cost</u>
Non-represented	\$6,756	\$ 0	\$6,760	\$260.00
Joint Crafts Council	\$6,975	\$ 0	\$6,980	\$581.67
Fire	\$6,892	\$ 0	\$6,890	\$574.17
Police	\$6,713	\$ 0	\$6,710	\$559.17
AMEA	\$6,694	\$ 0	\$6,690	\$557.50
IBEW	\$7,680	\$ 0	\$7,680	\$640.00

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

**2000 General Government Operating Budget
APPENDIX K
DEBT SERVICE SUMMARY BY PROGRAM
(General Obligation Debt Only)**

	<u>Outstanding 01-01-00</u>	<u>Principal Payment</u>	<u>Outstanding 12/31/00</u>	<u>Interest Payments</u>	<u>Service Payment in 2000 (Principal and Interest)</u>
Girdwood Fire	\$ 295,000	\$ 10,000	\$ 285,000	\$ 14,770	\$ 24,770
Parking	405,000	405,000	0	8,610	413,610
Anchorage Fire	8,545,000	310,000	8,235,000	644,410	954,410
Emergency Medical Services	115,000	5,000	110,000	5,750	10,750
Roads & Drainage	186,950,000	13,680,000	173,270,000	10,120,130	23,800,130
Anchorage Police	2,045,000	530,000	1,515,000	105,540	635,540
Anchorage Parks & Recreation	12,530,000	1,010,000	11,520,000	772,000	1,782,000
Chugiak/Eagle River Parks & Rec.	265,000	40,000	225,000	59,710	99,710
Health & Human Services (Water Quality)	9,250,000	905,000	8,345,000	508,320	1,413,320
Emergency Operations Center	470,000	15,000	455,000	23,540	38,540
Public Transportation	1,535,000	50,000	1,485,000	73,820	123,820
Areawide Port	1,175,000	100,000	1,075,000	62,560	162,560
Areawide Public Safety/Cemetery				86,520	86,520
TOTAL	<u><u>\$ 223,580,000</u></u>	<u><u>\$ 17,060,000</u></u>	<u><u>\$ 206,520,000</u></u>	<u><u>\$ 12,485,680</u></u>	<u><u>\$ 29,545,680</u></u>

Debt Service Reconciliation:

Funded Debt Service from Appendix C		\$ 29,746,290
Less Non-bond Long-term Debt:		
Fiscal Agency Fees	21,710	
PBX - MISD	147,400	
Copiers	31,500	
		(200,610)
Total This Schedule (rounded)		<u>\$ 29,545,680</u>

**2000 General Government Operating Budget
APPENDIX L
TAX LIMIT CALCULATION**

1999 TAXES		
Real/Personal/MUSA		\$ 145,436,460
Payment in Lieu of Taxes (State/Federal)		504,780
Auto Taxes		5,542,650
Tobacco Tax		4,204,100
Aircraft Tax		176,360
1999 Total Taxes		<u>\$ 155,864,350</u>
Less Taxes to Pay Judgments		0
Less Taxes to Pay Debt Service		(24,352,100)
		<u>\$ 131,512,250</u>
ADJUSTMENT FACTORS		
Population 5 Year Average (estimate)	0.89%	
Change in Consumer Price Index (estimate)	2.00%	
Total	<u>2.89%</u>	<u>3,800,700</u>
Base Taxes Allowed		<u>\$ 135,312,950</u>
PLUS EXCLUSIONS		
Tax on New Construction ^(a)		2,638,910
Tax to Pay 2000 Debt Service		27,956,180
Voter-Approved New/Expanded Services		0
Voter-Approved Special Taxes		0
Voter-Approved New O&M Costs ^(b)		1,248,300
Judgments		0
TAX LIMITATION		<u>\$ 167,156,340</u>
LESS: PAYMENT IN LIEU OF TAXES		(504,780)
AUTOMOBILE TAXES		(4,822,650)
TOBACCO TAX		(4,804,100)
AIRCRAFT		<u>(176,360)</u>
2000 MAXIMUM PROPERTY TAX ALLOWED		\$ 156,848,450
2000 APPROVED BUDGET PROPERTY TAXES		<u>147,706,890</u>
2000 PROPERTY TAXES UNDER CAP		<u><u>\$ 9,141,560</u></u>

(a) \$ 263,102,182 @ 10.03 average mill rate.

(b) Remaining \$598,300 of \$1,240,620 total costs authorized by voters for additional Eagle River fire truck (\$642,320 used in 1999 budget); \$650,000 for first part of \$1,280,500 total costs authorized by voters for additional South Anchorage fire truck.