

2002 Approved General Government Operating Budget

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APPENDIX A DIRECT COST BY EXPENDITURE TYPE

Department	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Total Direct Cost
Assembly	1,218,070	13,200	802,710	-	-	\$ 2,033,980
Cultural and Recreational Services	12,789,900	491,360	3,279,720	3,205,060	1,201,120	\$ 20,967,160
Development Services	7,230,760	127,370	368,410	-	-	\$ 7,726,540
Employee Relations	1,830,780	21,260	1,409,750	-	-	\$ 3,261,790
Equal Rights Commission	420,720	1,300	31,860	-	-	\$ 453,880
Facility Management	5,248,040	2,498,060	7,983,300	-	-	\$ 15,729,400
Finance	6,482,780	91,520	6,556,740	-	5,600	\$ 13,136,640
Fire	32,215,010	1,172,010	4,499,450	2,281,400	633,900	\$ 40,801,770
Health and Human Svcs	4,406,870	256,350	5,281,960	1,577,340	35,790	\$ 11,558,310
Information Technology	5,629,210	167,620	7,010,250	81,600	-	\$ 12,888,680
Internal Audit	323,800	1,500	5,700	-	-	\$ 331,000
Mayor	2,068,310	22,780	8,358,090	361,710	12,200	\$ 10,823,090
Municipal Attorney	3,463,130	33,560	366,970	-	22,800	\$ 3,886,460
Planning	2,027,270	31,410	373,670	-	-	\$ 2,432,350
Planning, Dev. & Public Wks	322,140	13,790	216,460	107,920	1,690	\$ 662,000
Police	38,691,820	662,480	6,154,420	235,510	99,250	\$ 45,843,480
Project Mgmt & Engineering	4,200,010	72,500	790,090	-	4,400	\$ 5,067,000
Public Transportation	7,659,380	1,405,740	2,052,280	300,930	-	\$ 11,418,330
Purchasing	949,200	14,400	185,980	-	-	\$ 1,149,580
Real Estate	482,640	3,750	4,591,570	-	7,800	\$ 5,085,760
Street Maintenance	9,128,320	1,738,350	9,791,540	29,910,850	141,060	\$ 50,710,120
Traffic	4,078,820	314,850	92,950	-	27,220	\$ 4,513,840
TOTAL	\$ 150,866,980	\$ 9,155,160	\$ 70,203,870	\$ 38,062,320	\$ 2,192,830	\$ 270,481,160

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APPENDIX B

FUNCTION COST COMPARISON BY FUND

Fund	Title	2001 Revised Budget	2002 Approved Budget
101	Areawide General Fund	\$ 86,170,636	\$ 82,722,150
102	City Service Area	145,440	125,920
104	Chugiak Fire Service Area	623,130	630,340
105	Glen Alps Service Area	152,850	150,160
106	Girdwood Valley Service Area	801,450	863,020
108	SA35 Former Borough Roads/Drainage	3,490	9,270
111	Birchtree/Elmore LRSA	150,500	149,640
112	Section 6/Campbell Airstrip LRSA	51,850	52,050
113	Vallie Vue Estates LRSA	86,270	86,220
114	Skyranch Estates LRSA	24,510	24,640
115	Upper Grover LRSA	8,810	9,060
116	Ravenwoods/Bubbling Brook LRSA	12,520	12,320
117	Mt. Park Estates LRSA	24,210	24,680
118	Mt. Park/Robin Hill LRSA	71,580	71,080
119	Chugiak, Birchwood, ER Rural Road SA	3,639,630	3,632,150
121	Eaglewood Contributing RSA	33,450	33,450
122	Gateway Contributing RSA	490	490
123	Lakehill LRSA	26,030	25,930
124	Totem LRSA	16,710	16,800
129	Eagle River Streetlight SA	204,650	192,830
131	Anchorage Fire SA	32,569,630	32,736,830
141	Anchorage Roads and Drainage SA	51,473,650	51,135,990
142	Talus West LRSA	48,640	48,090
143	Upper O'Malley LRSA	340,670	340,490
144	Bear Valley LRSA	23,880	24,320
145	Rabbit Creek Vu/Hts LRSA	31,660	31,670
146	Villages Scenic Parkway LRSA	8,230	8,530
147	Sequoia Estates LRSA	18,720	19,150
148	Rockhill LRSA	26,170	26,690
149	South Goldenview Area LRSA	100,750	101,300
151	Anchorage Metropolitan Police SA	53,254,720	53,187,360
161	Anchorage Parks & Recreation SA	14,194,730	14,640,390
162	Eagle River-Chugiak Parks & Rec	1,602,160	1,654,300
181	Anchorage Building Safety SA	5,413,380	5,603,680
221	Real Estate	826,892	713,620
313	Police/Fire Ret Med Liability	947,340	1,190,030
601	Equipment Maintenance IGS	571,500	2,262,120
602	Self Insurance	775,500	136,870
607	Information Technology ISF	0	2,850
	Total	<u>\$ 254,476,428</u>	<u>\$ 252,696,480</u>

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APPENDIX C 2001-2002 MILL LEVY COMPARISONS BY FUND

Fund	Service Area	2001 Actual	2002 Preliminary	2002 Preliminary Over (Under) 2001 Actual
101	Areawide General	1.24	1.28	0.04
102	City Service Area	0.03	0.02	(0.01)
104	Chugiak Fire SA	1.00	1.04	0.04
105	Glen Alps SA	2.76	2.62	(0.14)
106	Girdwood Valley SA	3.35	3.47	0.12
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.50	1.57	0.07
112	Section 6/Campbell Airstrip LRSA	1.00	1.01	0.01
113	Valli Vue Estates LRSA	1.40	1.49	0.09
114	Skyranch Estates LRSA	1.30	1.40	0.10
115	Upper Grover LRSA	1.00	1.07	0.07
116	Raven Woods/Bubbling Brook LRSA	1.50	1.45	(0.05)
117	Mt. Park Estates LRSA	1.00	1.07	0.07
118	Mt. Park/Robin Hill LRSA	1.30	1.27	(0.03)
119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.05	(0.05)
121	Eaglewood Contributing LRSA	0.22	0.20	(0.02)
122	Gateway Contributing LRSA	0.17	0.16	(0.01)
123	Lakehill LRSA	1.50	1.26	(0.24)
124	Totem LRSA	1.50	1.45	(0.05)
129	Eagle River Street Light SA	0.50	0.43	(0.07)
131	Anchorage Fire SA	1.82	1.72	(0.10)
141	Anchorage Roads & Drainage SA	3.61	3.34	(0.27)
142	Talus West LRSA	1.30	1.33	0.03
143	Upper O'Malley LRSA	2.00	1.98	(0.02)
144	Bear Valley LRSA	1.50	1.59	0.09
145	Rabbit Creek View & Heights LRSA	2.50	2.45	(0.05)
146	Villages Scenic Parkway LRSA	1.00	1.15	0.15
147	Sequoia Estates LRSA	1.50	1.72	0.22
148	Rockhill LRSA	1.50	1.57	0.07
149	South Goldenview Area LRSA	1.00	0.96	(0.04)
151	Anchorage Metropolitan Police SA	2.40	2.42	0.02
161	Anchorage Parks & Rec SA	0.72	0.81	0.09
162	Eagle River-Chugiak Park & Rec SA	0.70	0.66	(0.04)
181	Anchorage Building Safety SA	0.01	0.00	(0.01)

NOTE: The 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 mill rates will be approved by the Assembly.

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APPENDIX D 2001 - 2002 MILL LEVY COMPARISONS BY TAXING DISTRICT (excluding Anchorage School District)

Taxing District	Taxing Location	2001 Actual	2002 Preliminary	2002 Preliminary Over (Under) 2001 Actual
1	Anchorage Former City	9.83	9.59	(0.24)
* 2,7,19-21, 28,31-41, 44,45,52-54	Upper Hillside	6.19	6.23	0.04
3, 14	Spenard/Muldoon/Sandlake/Oceanview	9.80	9.57	(0.23)
4	Girdwood	4.59	4.75	0.16
5	Glen Alps	6.40	6.32	(0.08)
* 9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley	5.46	5.42	(0.04)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.26	8.13	(0.13)
18	Lower Hillside	9.80	9.57	(0.23)
* 22, 51	Chugiak	7.44	7.45	0.01
30	Eagle River Valley	6.44	6.41	(0.03)
42	Potter Heights	7.25	7.04	(0.21)
46	Eaglewood Contributing RSA	6.38	6.28	(0.10)
47	Gateway Contributing RSA	4.51	4.52	0.01
15	Other Outside Bowl without Police	1.24	1.28	0.04
* 16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/Bear Valley w/o Fire	3.64	3.70	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 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 rates will be approved by the Assembly.

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APPENDIX E 1993-2002 MILL LEVY TRENDS (Excluding Anchorage School District Mill Levy)

Taxing District	Service Area	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
1	Anchorage Former City	10.02	11.07	11.14	11.49	11.02	10.76	10.39	9.68	9.83	9.60
2, 19-21,28, 31,33-41,44, 45,52-54	Upper Hillside *	4.12	5.01	4.45	4.74	7.50	7.19	7.09	6.63	6.19	6.24
3	Spenard/Muldoon/Sandlake/Oceanview	10.44	11.49	11.15	11.51	10.97	10.72	10.37	9.66	9.80	9.58
4	Girdwood	4.30	5.08	4.05	4.44	5.13	5.12	5.28	5.04	4.59	4.75
5	Glen Alps	4.23	5.30	5.49	5.12	7.83	7.77	7.59	6.96	6.40	6.32
9	Stuckagain Heights/Basher *	3.47	7.62	7.14	7.37	6.71	6.33	6.26	5.88	5.46	5.42
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	9.42	10.22	9.74	10.01	9.35	8.97	8.89	8.51	8.26	8.13
14	Tradewind Dr./Ebbtide Circle area	7.09	8.28	7.86	8.11	10.97	10.72	10.37	9.66	9.80	9.58
18	Lower Hillside	10.02	11.07	11.14	11.49	10.94	10.71	10.37	9.66	9.80	9.58
22, 51	Chugiak *	8.80	9.39	9.13	9.06	8.70	8.41	8.30	7.90	7.44	7.45
30	Eagle River Valley	7.80	8.39	8.13	8.06	7.70	7.41	7.30	6.90	6.44	6.41
32	S.E. Midtown	6.67	11.07	7.74	8.14	7.50	7.19	7.09	6.63	6.19	6.24
42	Potter Heights	4.40	5.43	5.64	5.37	8.50	8.29	7.95	7.30	7.25	7.04
46	Eaglewood Contributing RSA	5.91	6.50	7.86	8.13	7.47	7.09	7.01	6.63	6.38	6.28
47	Gateway Contributing RSA	5.85	6.44	6.19	6.12	5.77	5.48	5.36	4.97	4.51	4.52
55	S. Goldenview w/o Fire *	1.85	2.58	2.24	2.02	5.06	4.77	4.67	4.27	3.64	3.70
15	Other Outside Bowl w/o Police	1.85	2.58	2.24	2.02	2.09	2.07	2.11	1.64	1.24	1.28
16	Other Outside Bowl with Police *					5.06	4.77	4.67	4.27	3.64	3.70
23, 43	Rabbit Crk/Bear Valley *	1.85	2.58	2.24	2.02	5.06	4.77	4.67	4.27	5.46	5.42
56	Bear Valley w/o Fire										3.70

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

NOTE: The 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 mill rates will be approved by the Assembly.

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APPENDIX F 2002 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 District ¹	Areawide ²	Fire	Roads	Police	Parks & Rec	Building Safety	Road ³ Debt Serv.	Total
1	Anchorage Former City	\$ 820	\$ 128	\$ 172	\$ 334	\$ 242	\$ 81	\$ 1	\$ 2	\$ 1,780
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	820	128	172		242	81	1		1,444
3, 14	Spenard / Muldoon / Sandlake / Ocean- view areas	820	128	172	334	242	81	1		1,778
4	Girdwood	820	128	173	116		58			1,295
5	Glen Alps	820	128		262	242				1,452
9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley*	820	128	172		242				1,362
10, 50	Chugiak, Birchwood ER Rural Road SA*	820	128	172	205	242	66			1,633
18	Lower Hillside	820	128	172	334	242	81	1		1,778
22, 51	Chugiak*	820	128	104	205	242	66			1,565
30	Eagle River Valley	820	128		205	242	66			1,461
42	Potter Heights	820	128		334	242				1,524
46	Eaglewood Contributing RSA	820	128	172	20	242	66			1,448
47	Gateway Contributing RSA	820	128		16	242	66			1,272
15	Other Outside Bowl without Police	820	128							948
16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/ Bear Valley w/o Fire	820	128			242				1,190

¹ Based on same mill rate as for 2001

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 2002 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2002 when the actual 2002 mill rates will be approved by the Assembly.

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APPENDIX G 2001/2002 APPLIED FUND BALANCE

Fund	2001 Revised Budget	2002 Approved Budget	Increase/ (Decrease)
101 - Areawide	\$ 5,064,280	\$ 1,609,690	\$ (3,454,590.00)
131 - Anchorage Fire	366,540	924,940	558,400
141 - ARDSA	248,470	1,881,050	1,632,580
151 - Police	3,699,960	(810,210)	(4,510,170)
161 - Anchorage Parks & Recreation	906,880	325,430	(581,450)
Subtotal	<u>\$ 10,286,130</u>	<u>\$ 3,930,900</u>	<u>\$ (6,355,230)</u>
111 - Birch Tree/Elmore LRSA	\$ 12,670		\$ (12,670.00)
116 - Ravenwood LRSA	490		(490)
118 - Mt Park/Robin Hill LRSA	440		(440)
119 - Eagle River Rural Road SA	98,410		(98,410)
123 - Lakehill LRSA	1,350		(1,350)
162 - Eagle River - Chugiak Parks & Recreation		89,650	89,650
601 - Equipment Maintenance	476,500	2,000,580	1,524,080
Total	<u><u>\$ 10,875,990</u></u>	<u><u>\$ 6,021,130</u></u>	<u><u>\$ (4,854,860)</u></u>

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APPENDIX H 2002 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
Retirement	5.59%	3.75%	6.62%
Social Security	2.93%	2.05%	7.20%
*Medical/Dental/Life Ins.	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	5.00%	7.00%	4.00%
Unemployment Compensation	0.40%	0.40%	0.40%
Rate Used in Developing the 2002 Budget	13.92%	13.20%	18.22%

* Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution - Fund Balance</u>	<u>Net - 2002 Budget Cost (Rounded)</u>	<u>Pay Period/ Monthly Cost</u>
Police	\$7,755	\$ 0	\$7,760	\$646.67
Fire	\$7,799	\$ 0	\$7,800	\$650.00
Joint Crafts Council	\$8,420	\$ 0	\$8,420	\$701.67
AMEA	\$8,120	\$ 0	\$8,120	\$676.67
IBEW	\$8,622	\$ 0	\$8,620	\$718.33
Non-represented	\$7,830	\$ 0	\$7,830	\$301.15

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

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APPENDIX I DEBT SERVICE SUMMARY BY PROGRAM (General Obligation Debt Only)

	Outstanding 01-01-02	Principal Payment	Outstanding 12/31/02	Interest Payments	Service Payment in 2002 (Principal and Interest)
Girdwood Fire	\$ 275,000	\$ 10,000	\$ 265,000	\$ 13,910	\$ 23,910
Anchorage Fire	19,480,000	813,700	18,666,300	1,322,520	2,136,220
Emergency Medical Services	1,400,000	45,000	1,355,000	74,620	119,620
Roads & Drainage	216,455,000	16,572,900	199,882,100	13,325,150	29,898,050
Anchorage Police	2,150,000	120,000	2,030,000	115,160	235,160
Anchorage Parks & Recreation	22,875,000	1,340,200	21,534,800	1,522,200	2,862,400
Chugiak/Eagle River Parks & Rec.	3,550,000	150,000	3,400,000	189,560	339,560
Health & Human Services (Water Quality)	7,225,000	1,170,000	6,055,000	389,280	1,559,280
Health & Human Services (Senior Center)	195,000	5,000	190,000	10,460	15,460
Emergency Operations Center	440,000	20,000	420,000	22,240	42,240
Areawide Communications	3,810,000	115,000	3,695,000	203,970	318,970
Public Transportation	1,430,000	103,400	1,326,600	197,280	300,680
Anchorage Memorial Cemetery	1,265,000	40,000	1,225,000	67,720	107,720
TOTAL	\$ 280,550,000	\$ 20,505,200	\$ 260,044,800	\$ 17,454,070	\$ 37,959,270

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$ 38,062,320
Less Non-bond Long-term Debt:	
Fiscal Agency Fees	21,450
PBX - IT	81,600
	(103,050)
Total This Schedule (rounded)	\$ 37,959,270

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APPENDIX J PRELIMINARY TAX LIMIT CALCULATION

2001 TAXES		
Real/Personal/MUSA/MESA	\$	148,272,260
Payment in Lieu of Taxes (State/Federal)		506,000
Auto Taxes		5,224,410
Tobacco Tax		5,936,000
Aircraft Tax		151,880
Motor Vehicles Rental Tax		3,050,000
2001 Total Taxes	\$	163,140,550
Less Taxes to Pay Judgments		0
Less Taxes to Pay Debt Service		34,537,290
	\$	128,603,260
ADJUSTMENT FACTORS		
(1) Population 5 Year Average	0.73%	
(2) Change in Consumer Price Index	2.90%	
Total	3.63%	4,668,298
Base Taxes Allowed	\$	133,271,558
PLUS EXCLUSIONS:		
(3) Tax on New Construction		2,870,000
Tax to Pay 2002 Debt Service		31,841,650
Voter-Approved New/Expanded Services		0
Voter-Approved Special Taxes		0
Voter-Approved New O&M Costs		0
Judgments		0
TAX LIMITATION	\$	167,983,208
LESS (using 2001 as estimates):		
Payment in Lieu of Taxes (State/Federal)		(506,000)
Automobile Tax		(5,224,410)
Tobacco Tax		(5,386,000)
Aircraft Tax		(151,880)
Motor Vehicle Rental Tax		(3,500,000)
TOTAL PROPERTY TAXES UNDER TAX LIMITATION	\$	153,214,918

Notes:

- (1) Based on Planning Department estimate of a 2001 population of 263,679
- (2) Based on change in Anchorage CPI-U from July 2000 to July 2001
- (3) Based on Property Appraisal estimate of \$312,470,000 value for new construction at 2001's 9.2 mills