

APPENDICES

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2003 Proposed General Government Operating Budget

APPENDIX A DIRECT COST BY EXPENDITURE TYPE

Department	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Total Direct Cost
Assembly	1,555,770	13,200	444,750	-	7,100	\$ 2,020,820
Cultural and Recreational Services	13,336,440	484,440	3,448,900	2,527,310	1,194,800	\$ 20,991,890
Development Services	6,083,040	56,000	318,740	-	53,220	\$ 6,511,000
Employee Relations	1,811,050	35,750	1,820,320	-	14,200	\$ 3,681,320
Equal Rights Commission	449,080	1,450	73,140	-	-	\$ 523,670
Finance	7,190,340	92,300	7,926,900	-	18,660	\$ 15,228,200
Fire	33,929,840	1,607,510	4,725,710	2,298,270	846,850	\$ 43,408,180
Health and Human Svcs	5,133,000	235,580	5,576,650	1,601,990	35,790	\$ 12,583,010
Information Technology	6,219,110	173,410	7,225,570	81,600	-	\$ 13,699,690
Internal Audit	339,040	1,900	5,080	-	-	\$ 346,020
Maintenance & Operations *	14,600,710	3,797,000	18,396,890	28,516,120	113,060	\$ 65,423,780
Mayor	607,430	8,200	8,187,420	-	5,000	\$ 8,808,050
Municipal Attorney	3,801,510	30,990	338,590	-	11,300	\$ 4,182,390
Municipal Manager	1,597,010	13,360	73,250	517,480	7,200	\$ 2,208,300
Planning	2,365,130	32,620	337,440	-	14,280	\$ 2,749,470
Planning, Dev & Public Wks	1,576,780	64,650	316,670	246,790	-	\$ 2,204,890
Police	39,806,450	577,180	6,950,350	234,340	73,700	\$ 47,642,020
Project Mgmt & Engineering	4,517,870	72,500	791,440	-	2,550	\$ 5,384,360
Public Transportation	8,283,460	1,354,810	2,148,160	165,480	-	\$ 11,951,910
Purchasing	1,036,920	14,400	169,470	-	-	\$ 1,220,790
Real Estate	527,750	5,080	5,505,710	-	6,000	\$ 6,044,540
Traffic	4,305,250	276,900	317,110	-	21,500	\$ 4,920,760
TOTAL	\$159,072,980	\$8,949,230	\$75,098,260	\$36,189,380	\$2,425,210	\$281,735,060

* Effective in 2003 the former Facility Management and Street Maintenance Departments are combined to form the new Maintenance and Operations Department.

2003 Proposed General Government Operating Budget

APPENDIX B FUNCTION COST COMPARISON BY FUND

Fund	Title	2002 Revised Budget	2003 Proposed Budget
101	Areawide General Fund	\$ 84,934,580	\$ 88,469,370
102	City Service Area	127,380	67,240
104	Chugiak Fire Service Area	630,690	676,010
105	Glen Alps Service Area	150,170	150,760
106	Girdwood Valley Service Area	863,980	914,390
108	SA35 Former Borough Roads/Drainage	10,730	1,700
111	Birchtree/Elmore LRSA	152,410	132,850
112	Section 6/Campbell Airstrip LRSA	55,160	42,850
113	Vallie Vue Estates LRSA	86,220	52,890
114	Skyranch Estates LRSA	24,640	14,270
115	Upper Grover LRSA	9,060	5,050
116	Ravenwoods/Bubbling Brook LRSA	13,300	11,970
117	Mt. Park Estates LRSA	24,680	19,710
118	Mt. Park/Robin Hill LRSA	76,100	64,260
119	Chugiak, Birchwood, ER Rural Road SA	3,921,450	3,878,810
121	Eaglewood Contributing RSA	37,270	37,270
122	Gateway Contributing RSA	520	520
123	Lakehill LRSA	31,080	18,560
124	Totem LRSA	18,360	14,340
129	Eagle River Streetlight SA	229,420	252,740
131	Anchorage Fire SA	32,894,020	34,227,070
141	Anchorage Roads and Drainage SA	49,694,820	52,465,760
142	Talus West LRSA	48,680	24,990
143	Upper O'Malley LRSA	364,030	279,250
144	Bear Valley LRSA	24,320	20,570
145	Rabbit Creek Vu/Hts LRSA	32,240	22,870
146	Villages Scenic Parkway LRSA	8,530	5,290
147	Sequoia Estates LRSA	19,150	8,720
148	Rockhill LRSA	26,790	13,060
149	South Goldenview Area LRSA	114,470	102,460
151	Anchorage Metropolitan Police SA	54,134,400	55,392,600
161	Anchorage Parks & Recreation SA	14,842,750	14,284,030
162	Eagle River-Chugiak Parks & Rec	1,815,190	1,742,560
181	Anchorage Building Safety SA	5,690,080	6,296,630
221	Heritage Land Bank	891,650	748,520
313	Police/Fire Retiree Medical Liability	1,220,030	1,551,420
601	Equipment Maintenance IGS	2,465,100	133,160
602	Self Insurance	137,620	193,240
607	Information Technology ISF	2,970	1,930
	Total	<u>255,824,040</u>	<u>262,339,690</u>

2003 Proposed General Government Operating Budget

APPENDIX C 2002-2003 MILL LEVY COMPARISONS BY FUND

Fund	Service Area	2002 Actual	2003 Proposed	2002 Proposed Over (Under) 2002 Actual
101	Areawide General	1.56	1.60	0.04
102	City Service Area	0.02	0.07	0.05
104	Chugiak Fire SA	0.99	1.00	0.01
105	Glen Alps SA	2.47	2.47	0.00
106	Girdwood Valley SA	3.25	3.31	0.06
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.50	1.25	(0.25)
112	Section 6/Campbell Airstrip LRSA	1.00	0.77	(0.23)
113	Valli Vue Estates LRSA	1.40	0.97	(0.43)
114	Skyranch Estates LRSA	1.30	0.88	(0.42)
115	Upper Grover LRSA	1.00	0.58	(0.42)
116	Raven Woods/Bubbling Brook LRSA	1.50	1.29	(0.21)
117	Mt. Park Estates LRSA	1.00	0.89	(0.11)
118	Mt. Park/Robin Hill LRSA	1.30	1.05	(0.25)
119	Chugiak, Birchwood, ER Rural Road SA	2.10	1.98	(0.12)
121	Eaglewood Contributing LRSA	0.22	0.21	(0.01)
122	Gateway Contributing LRSA	0.16	0.14	(0.02)
123	Lakehill LRSA	1.50	0.94	(0.56)
124	Totem LRSA	1.50	1.13	(0.37)
129	Eagle River Street Light SA	0.50	0.50	0.00
131	Anchorage Fire SA	1.68	1.69	0.01
141	Anchorage Roads & Drainage SA	2.97	3.20	0.23
142	Talus West LRSA	1.30	0.65	(0.65)
143	Upper O'Malley LRSA	2.00	1.48	(0.52)
144	Bear Valley LRSA	1.50	1.27	(0.23)
145	Rabbit Creek View & Heights LRSA	2.50	1.64	(0.86)
146	Villages Scenic Parkway LRSA	1.00	0.68	(0.32)
147	Sequoia Estates LRSA	1.50	0.83	(0.67)
148	Rockhill LRSA	1.50	0.75	(0.75)
149	South Goldenview Area LRSA	1.00	0.85	(0.15)
151	Anchorage Metropolitan Police SA	2.39	2.23	(0.16)
161	Anchorage Parks & Rec SA	0.73	0.75	0.02
162	Eagle River-Chugiak Park & Rec SA	0.69	0.72	0.03
181	Anchorage Building Safety SA	0.01	0.01	0.00

NOTE: The 2003 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2003 when the actual 2003 mill rates will be approved by the Assembly.

2003 Proposed General Government Operating Budget

APPENDIX D 2002 - 2003 MILL LEVY COMPARISONS BY TAXING DISTRICT (excluding Anchorage School District)

Taxing District	Taxing Location	2002 Actual	2003 Proposed	2003 Proposed Over (Under) 2002 Actual
1	Anchorage Former City	9.36	9.55	0.19
* 2,7,19-21, 28,31-41, 44,45,52-54	Upper Hillside	6.37	6.28	(0.09)
3, 14	Spenard/Muldoon/ Sand Lake/Oceanview	9.34	9.48	0.14
4	Girdwood	4.81	4.91	0.10
5	Glen Alps	6.42	6.30	(0.12)
* 9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley	5.63	5.52	(0.11)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.42	8.22	(0.20)
18	Lower Hillside	9.34	9.48	0.14
* 22, 51	Chugiak	7.73	7.53	(0.20)
30	Eagle River Valley	6.74	6.53	(0.21)
42	Potter Heights	6.92	7.03	0.11
46	Eaglewood Contributing RSA	6.54	6.45	(0.09)
47	Gateway Contributing RSA	4.80	4.69	(0.11)
15	Other Outside Bowl without Police	1.56	1.60	0.04
* 16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/Bear Valley w/o Fire	3.95	3.83	(0.12)

* 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 2003 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2003 when the actual 2003 rates will be approved by the Assembly.

2003 Proposed General Government Operating Budget

APPENDIX E 1994-2003 MILL LEVY TRENDS (Excluding Anchorage School District Mill Levy)

Taxing District	Service Area	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
1	Anchorage Former City	11.07	11.14	11.49	11.02	10.76	10.39	9.68	9.83	9.36	9.55
2, 19-21, 28, 31, 33-41, 44, 45, 52-54	Upper Hillside *	5.01	4.45	4.74	7.50	7.19	7.09	6.63	6.19	6.37	6.28
3	Spenard/Muldoon/Sand Lake/Oceanview	11.49	11.15	11.51	10.97	10.72	10.37	9.66	9.80	9.34	9.48
4	Girdwood	5.08	4.05	4.44	5.13	5.12	5.28	5.04	4.59	4.81	4.91
5	Glen Alps	5.30	5.49	5.12	7.83	7.77	7.59	6.96	6.40	6.42	6.30
9	Stuckagain Heights/Basher *	7.62	7.14	7.37	6.71	6.33	6.26	5.88	5.46	5.63	5.52
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	10.22	9.74	10.01	9.35	8.97	8.89	8.51	8.26	8.42	8.22
14	Tradewind Dr./Ebbtide Circle area	8.28	7.86	8.11	10.97	10.72	10.37	9.66	9.80	9.34	9.48
18	Lower Hillside	11.07	11.14	11.49	10.94	10.71	10.37	9.66	9.80	9.34	9.48
22, 51	Chugiak *	9.39	9.13	9.06	8.70	8.41	8.30	7.90	7.44	7.73	7.53
30	Eagle River Valley	8.39	8.13	8.06	7.70	7.41	7.30	6.90	6.44	6.74	6.53
32	S.E. Midtown	11.07	7.74	8.14	7.50	7.19	7.09	6.63	6.19	6.37	6.28
42	Potter Heights	5.43	5.64	5.37	8.50	8.29	7.95	7.30	7.25	6.92	7.03
46	Eaglewood Contributing RSA	6.50	7.86	8.13	7.47	7.09	7.01	6.63	6.38	6.54	6.45
47	Gateway Contributing RSA	6.44	6.19	6.12	5.77	5.48	5.36	4.97	4.51	4.80	4.69
55	S. Goldenview w/o Fire *	2.58	2.24	2.02	5.06	4.77	4.67	4.27	3.64	3.95	3.83
15	Other Outside Bowl w/o Police	2.58	2.24	2.02	2.09	2.07	2.11	1.64	1.24	1.56	1.60
16	Other Outside Bowl with Police *				5.06	4.77	4.67	4.27	3.64	3.95	3.83
23, 43	Rabbit Crk/Bear Valley *	2.58	2.24	2.02	5.06	4.77	4.67	4.27	5.46	5.63	5.52
56	Bear Valley w/o Fire									3.95	3.83

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

NOTE: The 2003 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2003 when the actual 2003 mill rates will be approved by the Assembly.

2003 Proposed General Government Operating Budget

APPENDIX F 2003 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	\$ 781	\$ 160	\$ 169	\$ 320	\$ 223	\$ 75	\$ 1	\$ 7	\$ 1,736
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	781	160	169		223	75	1		1,409
3, 14	Spenard / Muldoon / Sand Lake / Ocean- view areas	781	160	169	320	223	75	1		1,729
4	Girdwood	781	160	162	116		52			1,271
5	Glen Alps	781	160		247	223				1,411
9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley*	781	160	169		223				1,333
10, 50	Chugiak, Birchwood ER Rural Road SA*	781	160	169	198	223	72			1,603
18	Lower Hillside	781	160	169	320	223	75	1		1,729
22, 51	Chugiak*	781	160	100	198	223	72			1,534
30	Eagle River Valley	781	160		198	223	72			1,434
42	Potter Heights	781	160		320	223				1,484
46	Eaglewood Contributing RSA	781	160	169	21	223	72			1,426
47	Gateway Contributing RSA	781	160		14	223	72			1,250
15	Other Outside Bowl without Police	781	160							941
16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/ Bear Valley w/o Fire	781	160			223				1,164

¹ Based on same mill rate as for 2002

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 2003 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2003 when the actual 2003 mill rates will be approved by the Assembly.

2003 Proposed General Government Operating Budget

APPENDIX G

2002/2003 APPLIED FUND BALANCE

Fund	2002 Revised Budget	2003 Proposed Budget	Increase/ (Decrease)
101 - Areawide	\$ (3,198,300)	\$ 819,610	\$ 4,017,910
131 - Anchorage Fire	124,330		(124,330)
141 - Anchorage Roads & Drainage	3,079,910		(3,079,910)
151 - Police	(1,737,650)	900,000	2,637,650
161 - Anchorage Parks & Recreation	912,260		(912,260)
Subtotal	<u>\$ (819,450)</u>	<u>\$ 1,719,610</u>	<u>\$ 2,539,060</u>
104 - Chugiak Fire Service Area		48,150	48,150
113 - Valli Vue Estates LRSA	4,500		(4,500)
114 - Skyranch LRSA	1,300		(1,300)
115 - Upper Grover LRSA	100		(100)
117 - Mt. Park Estates LRSA	730		(730)
119 - Eagle River Rural Roads SA	60,000		(60,000)
129 - Eagle River Street Lights SA		8,000	8,000
144 - Bear Valley LRSA	120		(120)
146 - Villages Scenic Parkway LRSA	520		(520)
147 - Sequoia Estates LRSA	1,300		(1,300)
162 - Eagle River - Chugiak Parks & Recreation SA	137,370		(137,370)
221 - Heritage Land Bank	160,000		(160,000)
601 - Equipment Maintenance	2,203,580		(2,203,580)
Total	<u><u>\$ 1,750,070</u></u>	<u><u>\$ 1,775,760</u></u>	<u><u>\$ 25,690</u></u>

2003 Proposed General Government Operating Budget

APPENDIX H 2003 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
MOA 401 K Contribution	3.00%		
Retirement	5.59%	3.75%	6.62%
Social Security	2.93%	2.05%	7.20%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	7.34%	12.48%	5.74%
Unemployment Compensation	0.30%	0.30%	0.30%
Rate Used in Developing the 2003 Budget	19.16%	18.58%	19.86%

Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\ Monthly Cost</u>
Police	\$9,540	\$795.00
Fire	\$9,840	\$820.00
AMEA	\$10,030	\$835.83
IBEW	\$9,920	\$826.67
Joint Crafts Council	\$8,420	\$701.67
Local 71 (Laborers)	\$8,700	\$725.00
Flex Plan (Teamsters & Carpenters)	\$9,570	\$797.67
Non-represented*	\$9,410	\$361.92

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

2003 Proposed General Government Operating Budget

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

	Outstanding 01-01-03	Principal Payment	Outstanding 12/31/03	Interest Payments	Service Payment in 2003 (Principal and Interest)
Girdwood Fire	\$ 265,000	\$ 10,000	\$ 255,000	\$ 13,460	\$ 23,460
Anchorage Fire	23,150,000	867,330	22,282,670	1,177,900	2,045,230
Emergency Medical Services	1,805,000	65,190	1,739,810	92,340	157,530
Roads & Drainage	245,755,000	16,318,900	229,436,100	12,183,560	28,502,460
Anchorage Police	2,030,000	125,000	1,905,000	108,990	233,990
Anchorage Parks & Recreation	21,665,000	905,000	20,760,000	1,110,040	2,015,040
Areawide Small Boat Harbor, C&RS	755,000	135,000	620,000	37,000	172,000
Chugiak/Eagle River Parks & Rec.	3,400,000	155,000	3,245,000	181,820	336,820
Water Quality, Health & Human Services	6,055,000	1,240,000	4,815,000	320,690	1,560,690
Anchorage Senior Center, Health & Human Sv	490,000	15,130	474,870	23,560	38,690
Emergency Operations Center	420,000	38,560	381,440	45,840	84,400
Areawide Communications & Emerg Ops Ctr	5,645,000	172,250	5,472,750	260,290	432,540
Public Transportation	1,875,000	76,880	1,798,120	88,340	165,220
Anchorage Memorial Cemetery	3,025,000	100,760	2,924,240	145,800	246,560
TOTAL	\$ 316,335,000	\$ 20,225,000	\$ 296,110,000	\$ 15,789,630	\$ 36,014,630

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$ 36,189,380
Less Non-bond Long-term Debt:	
Fiscal Agency Fees	22,840
PBX - IT	81,600
Fire Apparatus Lease / Purchase	70,310
	(174,750)
Total This Schedule (rounded)	\$ 36,014,630

2003 Proposed General Government Operating Budget

APPENDIX J PRELIMINARY TAX LIMIT CALCULATION

2002 TAXES

Real/Personal/MUSA/MESA	\$ 160,705,450
Payment in Lieu of Taxes (State/Federal)	581,770
Auto Taxes	5,224,000
Tobacco Tax	4,800,000
Aircraft Tax	160,000
Motor Vehicles Rental Tax	3,500,000
2002 Total Taxes	\$ 174,971,220
Less Taxes to Pay Judgments	634,310
Less Taxes to Pay Debt Service	35,286,390
	\$ 139,050,520

ADJUSTMENT FACTORS

(1) Population 5 Year Average	0.78%	
(2) Change in Consumer Price Index	2.00%	
Total	2.78%	3,865,600
Base Taxes Allowed		\$ 142,916,120

PLUS EXCLUSIONS:

(3) Tax on New Construction	3,891,260
(4) Tax to Pay 2003 Debt Service	36,014,630
Voter-Approved New/Expanded Services	0
Voter-Approved Special Taxes	0
(5) Voter-Approved New O&M Costs	2,338,280
Judgments	0
TAX LIMITATION	\$ 185,160,290

LESS:

Payment in Lieu of Taxes (State/Federal)	(591,550)
Automobile Tax	(5,224,000)
Tobacco Tax	(5,300,000)
Aircraft Tax	(180,000)
Motor Vehicle Rental Tax	(4,450,000)

TOTAL PROPERTY TAXES UNDER TAX LIMITATION

\$ 169,414,740

Notes:

- (1) Based on U.S. Bureau of Census population estimate as provided by Greg Williams, SOA demographer.
- (2) Estimate based on first six months of 2002.
- (3) Based on Property Appraisal estimate of \$434,777,274 value for new construction at 2002's 8.95 average mill rate. The \$434,777,274 uses projected 2003 new construction MESA/MUSA of \$47,151,928 and projected 2003 New Construction of \$387,625,346.
- (4) 2003 debt service estimates
- (5) New fire station's O&M that voters approved in the April 2002 election. This is for an estimated 88% of full-year operations funding for the Tudor-Baxter Fire Station. Other O&M may be added in 2003 1st quarter if other 2002 bond projects come on-line in 2003.