

# APPENDICES

## TABLE OF CONTENTS

APPENDICES	<u>Page</u>
A Direct Cost by Expenditure Type .....	A - 1
B Function Cost Comparison by Fund .....	B - 1
C Mill Levy Comparisons by Fund .....	C - 1
D Mill Levy Comparisons by Taxing District. ....	D - 1
E 1995-2004 Mill Levy Trends .....	E - 1
F Preliminary Property Tax on \$100,000 Home By Services Received .....	F - 1
G Applied Fund Balance Comparison by Fund .....	G - 1
H Personnel Benefit Rates . ....	H - 1
I Overtime Comparison by Department.....	I - 1
J Debt Service Summary by Program .....	J - 1
K Tax Limit Calculation . ....	K - 1
L Wage Freeze Proposal .....	L - 1
M Police/Fire Retirement System Budget Information .....	M - 1

## 2004 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	1,639,120	10,200	611,430	-	-	\$ 2,260,750
Chief Fiscal Officer	1,282,960	5,290	33,300	-	-	\$ 1,321,550
Development Services	6,686,500	56,000	3,519,740	-	36,000	\$ 10,298,240
Economic & Community Development *	12,930,085	498,794	11,727,497	3,010,400	240,024	\$ 28,406,800
Employee Relations	1,509,520	50,360	2,049,990	-	-	\$ 3,609,870
Equal Rights Commission	426,580	1,850	34,050	-	3,000	\$ 465,480
Finance	7,240,590	70,100	1,030,140	-	45,860	\$ 8,386,690
Fire	32,860,210	1,944,250	9,427,180	3,021,060	632,300	\$ 47,885,000
Health and Human Svcs	5,347,000	246,220	5,927,700	1,834,720	26,790	\$ 13,382,430
Information Technology	5,157,084	165,819	8,047,637	-	-	\$ 13,370,540
Internal Audit	371,960	1,900	5,080	-	-	\$ 378,940
Maintenance & Operations	15,821,280	3,815,850	18,888,240	30,945,240	72,830	\$ 69,543,440
Management & Budget	740,630	5,010	21,240	-	1,200	\$ 768,080
Mayor	1,052,960	10,850	202,220	-	5,000	\$ 1,271,030
Municipal Attorney	3,507,090	30,650	478,340	-	-	\$ 4,016,080
Municipal Manager	1,125,860	13,600	7,320,700	713,710	-	\$ 9,173,870
Planning	3,950,060	67,800	443,110	-	10,900	\$ 4,471,870
Police	42,791,100	657,920	11,294,870	238,810	311,960	\$ 55,294,660
Project Mgmt & Engineering	4,766,550	75,200	791,940	-	2,550	\$ 5,636,240
Public Transportation	9,433,880	1,828,560	3,072,120	251,810	-	\$ 14,586,370
Purchasing	1,086,020	10,400	125,320	-	-	\$ 1,221,740
Real Estate	543,080	5,100	5,506,780	-	-	\$ 6,054,960
Traffic	4,639,670	267,850	91,080	-	20,500	\$ 5,019,100
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$164,909,789</b>	<b>\$9,839,573</b>	<b>\$90,649,704</b>	<b>\$40,015,750</b>	<b>\$1,408,914</b>	<b>\$306,823,730</b>
Police/Fire Retirement	338,010	5,000	627,020	-	5,980	\$ 976,010

\* Effective in 2004 the former Cultural and Recreational Services was absorbed into the new Economic and Community Development Department.

## 2004 Proposed General Government Operating Budget

### APPENDIX B FUNCTION COST COMPARISON BY FUND

Fund	Title	2003 Revised Budget	2004 Proposed Budget
101	Areawide General Fund	\$ 88,316,120	\$ 91,491,400
102	City Service Area	67,070	94,880
104	Chugiak Fire Service Area	654,390	689,930
105	Glen Alps Service Area	150,770	120,110
106	Girdwood Valley Service Area	951,110	965,190
108	SA35 Former Borough Roads/Drainage	1,710	0
111	Birchtree/Elmore LRSA	132,860	111,180
112	Section 6/Campbell Airstrip LRSA	42,860	33,870
113	Vallie Vue Estates LRSA	83,840	72,860
114	Skyranch Estates LRSA	17,430	14,920
115	Upper Grover LRSA	5,060	4,440
116	Ravenwoods/Bubbling Brook LRSA	11,970	10,150
117	Mt. Park Estates LRSA	19,710	16,600
118	Mt. Park/Robin Hill LRSA	64,260	54,470
119	Chugiak, Birchwood, ER Rural Road SA	3,873,820	3,215,210
121	Eaglewood Contributing RSA	37,270	37,610
122	Gateway Contributing RSA	520	520
123	Lakehill LRSA	23,530	21,270
124	Totem LRSA	13,510	11,390
125	Paradise Valley		4,830
129	Eagle River Streetlight SA	252,870	234,760
131	Anchorage Fire SA	35,490,540	37,755,490
141	Anchorage Roads and Drainage SA	52,644,260	53,019,720
142	Talus West LRSA	53,420	47,480
143	Upper O'Malley LRSA	328,140	279,850
144	Bear Valley LRSA	20,580	17,600
145	Rabbit Creek Vu/Hts LRSA	22,870	19,720
146	Villages Scenic Parkway LRSA	8,000	7,130
147	Sequoia Estates LRSA	8,730	7,380
148	Rockhill LRSA	13,060	11,080
149	South Goldenview Area LRSA	126,810	108,830
151	Anchorage Metropolitan Police SA	56,497,700	63,277,580
161	Anchorage Parks & Recreation SA	14,443,060	15,091,010
162	Eagle River-Chugiak Parks & Rec	1,842,320	1,973,590
181	Anchorage Building Safety SA	6,043,780	9,676,480
191	Public Finance and Investments		496,550
221	Heritage Land Bank	748,280	825,000
313	Police/Fire Retiree Medical Liability	1,551,420	1,800,210
601	Equipment Maintenance IGS	1,100,320	3,591,830
602	Self Insurance	2,040,930	190,790
607	Information Technology ISF	1,930	87,510
	Total	<u>\$ 267,706,830</u>	<u>\$ 285,490,420</u>

## 2004 Proposed General Government Operating Budget

### APPENDIX C MILL LEVY COMPARISONS BY FUND

<b>Fund</b>	<b>Service Area</b>	<b>2003 Actual</b>	<b>2004 Proposed</b>	<b>2004 Proposed Over (Under) 2003 Actual</b>
<b>101</b>	<b>Areawide General</b>	<b>1.50</b>	<b>1.39</b>	<b>(0.11)</b>
102	City Service Area	0.00	0.02	0.02
104	Chugiak Fire SA	0.88	0.98	0.10
105	Glen Alps SA	2.25	1.66	(0.59)
106	Girdwood Valley SA	3.39	3.28	(0.11)
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.19	0.93	(0.26)
112	Section 6/Campbell Airstrip LRSA	0.67	0.50	(0.17)
113	Valli Vue Estates LRSA	1.40	1.08	(0.32)
114	Skyranch Estates LRSA	0.90	0.68	(0.22)
115	Upper Grover LRSA	0.54	0.43	(0.11)
116	Raven Woods/Bubbling Brook LRSA	1.31	1.05	(0.26)
117	Mt. Park Estates LRSA	0.85	0.66	(0.19)
118	Mt. Park/Robin Hill LRSA	0.98	0.77	(0.21)
119	Chugiak, Birchwood, ER Rural Road SA	1.87	1.46	(0.41)
121	Eaglewood Contributing LRSA	0.20	0.19	(0.01)
122	Gateway Contributing LRSA	0.13	0.12	(0.01)
123	Lakehill LRSA	1.12	0.91	(0.21)
124	Totem LRSA	1.00	0.78	(0.22)
125	Paradise Valley South	0.00	0.00	0.00
129	Eagle River Street Light SA	0.49	0.43	(0.06)
<b>131</b>	<b>Anchorage Fire SA</b>	<b>1.64</b>	<b>1.81</b>	<b>0.17</b>
<b>141</b>	<b>Anchorage Roads &amp; Drainage SA</b>	<b>3.10</b>	<b>2.92</b>	<b>(0.18)</b>
142	Talus West LRSA	1.30	1.07	(0.23)
143	Upper O'Malley LRSA	1.66	1.30	(0.36)
144	Bear Valley LRSA	1.15	0.93	(0.22)
145	Rabbit Creek View & Heights LRSA	1.51	1.35	(0.16)
146	Villages Scenic Parkway LRSA	1.00	0.82	(0.18)
147	Sequoia Estates LRSA	0.76	0.53	(0.23)
148	Rockhill LRSA	0.66	0.50	(0.16)
149	South Goldenview Area LRSA	1.00	0.81	(0.19)
<b>151</b>	<b>Anchorage Metropolitan Police SA</b>	<b>2.25</b>	<b>2.48</b>	<b>0.23</b>
<b>161</b>	<b>Anchorage Parks &amp; Rec SA</b>	<b>0.74</b>	<b>0.69</b>	<b>(0.05)</b>
162	Eagle River-Chugiak Park & Rec SA	0.69	0.70	0.01
181	Anchorage Building Safety SA	0.01	0.00	(0.01)

NOTE: The 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 mill rates will be approved by the Assembly.

## 2004 Proposed General Government Operating Budget

### APPENDIX D MILL LEVY COMPARISONS BY TAXING DISTRICT (excluding Anchorage School District)

Taxing District	Taxing Location	2003 Actual	2004 Proposed	2004 Proposed Over (Under) 2003 Actual
1	Anchorage Former City	9.24	9.31	0.07
* 2,7,19-21, 28,31-41, 44,45,52-54	Upper Hillside	6.14	6.37	0.23
3, 14	Spenard/Muldoon/ Sand Lake/Oceanview	9.24	9.29	0.05
4	Girdwood	4.89	4.67	( 0.22)
5	Glen Alps	6.00	5.53	( 0.47)
* 9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley	5.39	5.68	0.29
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	7.95	7.84	( 0.11)
18	Lower Hillside	9.24	9.29	0.05
* 22, 51	Chugiak	7.19	7.01	( 0.18)
30	Eagle River Valley	6.31	6.03	( 0.28)
42	Potter Heights	6.85	6.79	( 0.06)
46	Eaglewood Contributing RSA	6.28	6.57	0.29
47	Gateway Contributing RSA	4.57	4.69	0.12
15	Other Outside Bowl without Police	1.50	1.39	( 0.11)
* 16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/Bear Valley w/o Fire	3.75	3.87	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 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 rates will be approved by the Assembly.

## 2004 Proposed General Government Operating Budget

### APPENDIX E 1995-2004 MILL LEVY TRENDS (Excluding Anchorage School District Mill Levy)

Taxing District	Service Area	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1	Anchorage Former City	11.14	11.49	11.02	10.76	10.39	9.68	9.83	9.36	9.24	9.31
2, 19-21, 28, 31, 33-41, 44, 45, 52-54	Upper Hillside *	4.45	4.74	7.50	7.19	7.09	6.63	6.19	6.37	6.14	6.37
3	Spenard/Muldoon/ Sand Lake/Oceanview	11.15	11.51	10.97	10.72	10.37	9.66	9.80	9.34	9.24	9.29
4	Girdwood	4.05	4.44	5.13	5.12	5.28	5.04	4.59	4.81	4.89	4.67
5	Glen Alps	5.49	5.12	7.83	7.77	7.59	6.96	6.40	6.42	6.00	5.53
9	Stuckagain Heights/Basher *	7.14	7.37	6.71	6.33	6.26	5.88	5.46	5.63	5.39	5.68
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	9.74	10.01	9.35	8.97	8.89	8.51	8.26	8.42	7.95	7.84
14	Tradewind Dr./Ebbtide Circle area	7.86	8.11	10.97	10.72	10.37	9.66	9.80	9.34	9.24	9.29
18	Lower Hillside	11.14	11.49	10.94	10.71	10.37	9.66	9.80	9.34	9.24	9.29
22, 51	Chugiak *	9.13	9.06	8.70	8.41	8.30	7.90	7.44	7.73	7.19	7.01
30	Eagle River Valley	8.13	8.06	7.70	7.41	7.30	6.90	6.44	6.74	6.31	6.03
32	S.E. Midtown	7.74	8.14	7.50	7.19	7.09	6.63	6.19	6.37	6.14	6.37
42	Potter Heights	5.64	5.37	8.50	8.29	7.95	7.30	7.25	6.92	6.85	6.79
46	Eaglewood Contributing RSA	7.86	8.13	7.47	7.09	7.01	6.63	6.38	6.54	6.28	6.57
47	Gateway Contributing RSA	6.19	6.12	5.77	5.48	5.36	4.97	4.51	4.80	4.57	4.69
55	S. Goldenview w/o Fire *	2.24	2.02	5.06	4.77	4.67	4.27	3.64	3.95	3.75	3.87
15	Other Outside Bowl w/o Police	2.24	2.02	2.09	2.07	2.11	1.64	1.24	1.56	1.50	1.39
16	Other Outside Bowl with Police *			5.06	4.77	4.67	4.27	3.64	3.95	3.75	3.87
23, 43	Rabbit Crk/Bear Valley *	2.24	2.02	5.06	4.77	4.67	4.27	5.46	5.63	5.39	5.68
56	Bear Valley w/o Fire								3.95	3.75	3.87

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

NOTE: The 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 mill rates will be approved by the Assembly.

## 2004 Proposed General Government Operating Budget

### APPENDIX F 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 <sup>1</sup>	Areawide <sup>2</sup>	Fire	Roads	Police	Parks & Rec	Building Safety	Road <sup>3</sup> Debt Serv.	Total
1	Anchorage Former City	\$ 737	\$ 139	\$ 181	\$ 292	\$ 248	\$ 69	\$ 0	\$ 2	\$ 1,668
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	737	139	181		248	69	0		1,374
3, 14	Spenard / Muldoon / Sand Lake / Ocean- view areas	737	139	181	292	248	69	0		1,666
4	Girdwood	737	139	165	111		51			1,203
5	Glen Alps	737	139		166	248				1,290
9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley*	737	139	181		248				1,305
10, 50	Chugiak, Birchwood ER Rural Road SA*	737	139	181	146	248	70			1,521
18	Lower Hillside	737	139	181	292	248	69	0		1,666
22, 51	Chugiak*	737	139	98	146	248	70			1,438
30	Eagle River Valley	737	139		146	248	70			1,340
42	Potter Heights	737	139		292	248				1,416
46	Eaglewood	737	139	181	19	248	70			1,394
	Contributing RSA									
47	Gateway	737	139		12	248	70			1,206
	Contributing RSA									
15	Other Outside Bowl without Police	737	139							876
16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/ Bear Valley w/o Fire	737	139			248				1,124

<sup>1</sup> Based on same mill rate as for 2003

<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.

\* 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 2004 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2004 when the actual 2004 mill rates will be approved by the Assembly.

## 2004 Proposed General Government Operating Budget

### APPENDIX G

#### APPLIED FUND BALANCE COMPARISON BY FUND

Fund	2003 Revised Budget	2004 Proposed Budget	Increase/ (Decrease)
101 - Areawide	\$ 819,610		\$ (819,610)
131 - Anchorage Fire	(265,720)		265,720
141 - Anchorage Roads & Drainage	392,700		(392,700)
151 - Police	900,000		(900,000)
161 - Anchorage Parks & Recreation			0
Subtotal, 5 major funds	<u>\$ 1,846,590</u>	<u>\$ 0</u>	<u>\$ (1,846,590)</u>
102 - City Service Area	\$ 15,850		\$ (15,850)
104 - Chugiak Fire Service Area	48,150		(48,150)
108 - SA 35 Non-Assess Debt SA	380		(380)
129 - Eagle River Street Lights SA	8,000		(8,000)
162 - Eagle River - Chugiak Parks & Recreation SA	64,200		(64,200)
181 - Building Safety		3,000,000	3,000,000
601 - Equipment Maintenance	841,130	3,500,000	2,658,870
Subtotal, other funds	<u>\$ 977,710</u>	<u>\$ 6,500,000</u>	<u>\$ 5,522,290</u>
Total	<u><u>\$ 2,824,300</u></u>	<u><u>\$ 6,500,000</u></u>	<u><u>\$ 3,675,700</u></u>



## 2004 Proposed General Government Operating Budget

### APPENDIX H 2004 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
MOA 401 K Contribution	2.00%		
Retirement	7.98%	7.98%	7.50%
Social Security	2.93%	2.05%	7.20%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	10.00%	10.00%	8.00%
Unemployment Compensation	0.30%	0.30%	0.30%
Rate Used in Developing the 2004 Budget	23.21%	20.33%	23.00%

#### Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\</u> <u>Monthly Cost</u> (rounded)
Police	\$11,160	\$930
Fire	\$10,660	\$890
AMEA	\$11,290	\$940
IBEW	\$11,340	\$945
Joint Crafts Council*	NA	NA
Local 71 (Laborers)	\$9,300	\$775
Flex Plan, Teamsters	\$10,320	\$860
Flex Plan, Machinists	\$10,030	\$840
Flex Plan, Plumbers	\$10,030	\$840
Flex Plan, Carpenters	\$10,030	\$840
Operating Engineers	\$7,200	\$600
Non-represented**	\$9,620	\$370

\* JCC plan will no longer exist as of January 1, 2004

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

## 2004 Proposed General Government Operating Budget

### APPENDIX I Overtime Comparison by Department

Department	2003		2004
	Revised Budget	Expended at 8/31/03	Proposed Budget
Assembly	\$ 7,870	\$ 4,206	\$ 9,000
Chief Fiscal Officer	incl with Finance in 2003		-
Cultural & Rec Svcs	89,470	109,323	see Econ & Comm Develop in 2004
Development Svcs	127,000	110,345	135,200
Economic & Community Development	see C&RS in 2003		95,695
Employee Relations	1,750	8,564	1,750
Equal Rights Comm	-	1,142	-
Finance	-	107,715	60,000
Fire	1,800,980	1,719,801	998,500
Health & Human Svcs	9,660	36,813	9,660
Information Technology	28,470	10,740	28,470
Internal Audit	-	-	-
Maintenance & Operations	556,220	287,156	457,720
Mayor	-	536	-
Municipal Attorney	-	8,421	-
Municipal Manager	6,990	236	-
Office of Management and Budget	incl with Muni Mgr in 2003		6,990
Plan, Develop & PW	19,230	18,761	-
Planning	71,900	34,719	85,180
Police	1,987,740	2,409,984	2,131,450
Project Mgmt & Eng	146,150	107,472	146,150
Public Transportation	298,380	306,260	330,890
Purchasing	-	-	-
Real Estate	-	-	-
Traffic	80,400	94,877	95,900
Overtime Total, General Government	\$ 5,232,210	\$ 5,377,071	\$ 4,592,555
Police & Fire Retirement System	\$ 10,000	\$ 485	\$ 7,010

## 2004 Proposed General Government Operating Budget

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

	Outstanding 01-01-04	Principal Payment	Outstanding 12/31/04	Interest Payments	Service Payment in 2004 (Principal and Interest)
Girdwood Fire	\$ 250,000	\$ 10,000	\$ 240,000	\$ 13,020	\$ 23,020
Anchorage Fire	30,035,000	1,086,880	28,948,120	1,499,220	2,586,100
Emergency Medical Services	2,670,000	80,000	2,590,000	109,740	189,740
Roads & Drainage	250,245,000	17,036,820	233,208,180	13,893,560	30,930,380
Anchorage Police	2,010,000	125,000	1,885,000	113,430	238,430
Anchorage Parks & Recreation	24,325,000	1,057,740	23,267,260	1,362,580	2,420,320
Areawide Small Boat Harbor, C&RS	690,000	135,000	555,000	37,000	172,000
Chugiak/Eagle River Parks & Rec.	4,230,000	187,590	4,042,410	226,730	414,320
Water Quality, Health & Human Services	4,770,000	1,300,000	3,470,000	251,390	1,551,390
Anchorage Senior Center, Health & Human Sv	485,000	15,000	470,000	23,440	38,440
Emergency Operations Center	2,625,000	153,670	2,471,330	235,610	389,280
Areawide Communications & Emerg Ops Ctr	4,595,000	130,000	4,465,000	193,850	323,850
Public Transportation	2,320,000	108,470	2,211,530	143,060	251,530
Anchorage Memorial Cemetery	2,920,000	100,000	2,820,000	141,800	241,800
<b>TOTAL</b>	<b>\$ 332,170,000</b>	<b>\$ 21,526,170</b>	<b>\$ 310,643,830</b>	<b>\$ 18,244,430</b>	<b>\$ 39,770,600</b>

#### Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$ 40,015,750
Less Non-bond Long-term Debt:	
Fiscal Agency Fees	24,840
PBX - IT	0
Fire Apparatus Lease / Purchase	220,310
	(245,150)
Total This Schedule (rounded)	\$ 39,770,600

## 2004 Proposed General Government Operating Budget

### APPENDIX K TAX LIMIT CALCULATION PRELIMINARY

<b>2003 TAXES</b>			
Real/Personal/MUSA/MESA		\$	171,334,820
Payment in Lieu of Taxes (State/Federal)			613,540
Auto Taxes			5,285,160
Tobacco Tax			5,300,000
Aircraft Tax			195,000
Motor Vehicles Rental Tax			4,450,000
<b>2003 Total Taxes</b>		<b>\$</b>	<b>187,178,520</b>
Less Taxes to Pay Judgments			0
Less Taxes to Pay Debt Service			37,422,220
		<b>\$</b>	<b>149,756,300</b>
<b>ADJUSTMENT FACTORS</b>			
Population 5 Year Average	1.10%		
Change in Consumer Price Index	2.29%		
Total	3.39%		5,076,740
<b>Base Taxes Allowed</b>		<b>\$</b>	<b>154,833,040</b>
<b>PLUS EXCLUSIONS:</b>			
(1) Tax on New Construction			6,079,860
(2) Tax to Pay 2004 Debt Service			39,770,600
Voter-Approved New/Expanded Services			0
Voter-Approved Special Taxes			0
(3) Voter-Approved New O&M Costs			2,090,640
Judgments			0
<b>TAX LIMITATION</b>		<b>\$</b>	<b>202,774,140</b>
<b>LESS:</b>			
Payment in Lieu of Taxes (State/Federal)			(609,540)
Automobile Tax			(5,285,160)
Tobacco Tax			(4,900,000)
Aircraft Tax			(195,000)
Motor Vehicle Rental Tax			(4,200,000)
<b>2004 MAXIMUM PROPERTY TAX ALLOWED</b>		<b>\$</b>	<b>187,584,440</b>
<b>2004 PROPOSED BUDGET PROPERTY TAXES</b>		<b>\$</b>	<b>186,827,830</b>
<b>2004 PROPOSED TAXES OVER/(UNDER) CAP</b>		<b>\$</b>	<b>(756,610)</b>

**Notes:**

- (1) Based on Property Appraisal estimate of \$694,840,889 value for new construction at 2003's 8.75 average mill rate. The \$694,840,889 uses projected 2004 new construction MESA/MUSA of \$25,785,344 and projected 2004 New Construction of \$669,055,545.
- (2) 2004 debt service estimates
- (3) a) New fire station's O&M-\$1,702,540 (approved by voters in April 2002 election): remainder of full year operations for the Tudor-Baxter Fire Station (#14) and approximately 82% of full year costs for the Southport Fire Station (#15)  
b) Expanded E-911 - \$388,100

**2004 Proposed General Government Operating Budget**

**APPENDIX L**

**WAGE FREEZE PROPOSAL BY BARGAINING GROUP**

The Mayor's Proposed 2004 budget is presented with the proposal that wage rates for Municipal employees be frozen at the 2003 rate. This list shows the magnitude of the savings to be achieved within general government from both salaries and related variable benefits within each bargaining unit group.

Bargaining Group	2004 Savings from Wage Freeze
AMEA	\$450,030
Carpenters & Joiners	28,310
Fire	550,570
IBEW	68,410
Laborers	29,170
Machinists	76,070
Non-Represented	541,280
Operating Engineers	113,840
Plumbers & Pipefitters	22,090
Police	660,360
Teamsters	67,880
<b>Total Savings Estimated in 2004</b>	<b>\$2,608,010</b>

**2004 Proposed General Government Operating Budget**

**APPENDIX M**  
**Police/Fire Retirement System Budget Information**

<b>MAYOR</b>	
<b>Police and Fire Retirement</b>	

## 2004 Proposed General Government Operating Budget

### APPENDIX M

### 2004 Resource Plan

**Department: Police/Fire Retirement**

Division	<i>Financial Summary</i>		<i>Personnel Summary</i>							
	2003	2004	2003 Revised				2004 Proposed			
	Revised	Proposed	FT	PT	Temp	Total	FT	PT	Temp	Total
Plans	1,018,420	976,010	3	1		4	3	1		4
<b>Operating Cost</b>	<b>1,018,420</b>	<b>976,010</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Add Debt Service	0	0								
<b>Direct Organization Cost</b>	<b>1,018,420</b>	<b>976,010</b>								
Charges From/(To) Others	83,250	89,180								
<b>Function Cost</b>	<b>1,101,670</b>	<b>1,065,190</b>								
Less Revenues	(1,018,420)	(4,710,530) *								
<b>Net Program Cost</b>	<b>83,250</b>	<b>(3,645,340)</b>								

#### **2004 Resource Costs by Category**

Division	Personal Services	Supplies	Other Services **	Capital Outlay	Total Direct Cost
Plans	338,010	5,000	627,020	5,980	976,010
<b>Operating Cost</b>	<b>338,010</b>	<b>5,000</b>	<b>627,020</b>	<b>5,980</b>	<b>976,010</b>
Less Vacancy Factor					0
Add Debt Service					0
<b>Total Direct Organization Cost</b>	<b>338,010</b>	<b>5,000</b>	<b>627,020</b>	<b>5,980</b>	<b>976,010</b>

\* Appropriation of actuarial recommendation of \$3,818,000 Municipal contribution is incorporated in this figure.

\*\* Travel budgeted by this department within the Other Services category is \$57,990

BPAB010R  
09/30/03  
195843

M U N I C I P A L I T Y O F A N C H O R A G E  
2004 DEPARTMENT RANKING

DEPT: 11 -POLICE/FIRE RETIREMENT

DEPT BUDGET UNIT/  
RANK PROGRAM

SL SVC  
CODE LVL

1 1710-P/FRS ADMINISTRATION  
0868-APFRS Staffing  
SOURCE OF FUNDS, THIS SVC LEVEL:

1 To provide a basic level of staffing to  
OF administer Police & Fire Retirement  
1 benefits. The actual staff costs flow  
through directly to each of the plans.

PROGRAM REVENUES 0

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
0	0	0	0	0	0	0	0	0

2 1721-PLAN I  
0881-Plan I Police & Fire Reti  
SOURCE OF FUNDS, THIS SVC LEVEL:

1

1 Administer the Police and Fire Retirement System for the benefit of members  
OF of Plan I by prudently managing and  
1 investing Plan assets. Provide retirement benefits for current and future retirees under Plan I in accordance with the provisions of Anchorage Municipal Code 3.85. Contributions from members and the Municipality will be made to the Plan in 2004.

PROGRAM REVENUES 50,720

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	0	0	95,860	1,420	174,430	3,400	1,700	276,810

3 1722-PLAN II  
0869-Plan II Police & Fire Ret  
SOURCE OF FUNDS, THIS SVC LEVEL:

1

1 Administer the Police and Fire Retirement System for the benefit of members  
OF of Plan II by prudently managing and  
1 investing Plan assets. Provide retirement benefits for current and future retirees under Plan II in accordance with provisions of Anchorage Municipal Code 3.85. Contributions from members and the Municipality will be made to the Plan in 2004.

PROGRAM REVENUES 123,640

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	0	0	63,580	940	115,680	2,260	1,120	183,580



BPAB010R  
09/30/03  
195843

M U N I C I P A L I T Y O F A N C H O R A G E  
2004 DEPARTMENT RANKING

DEPT: 11 -POLICE/FIRE RETIREMENT

DEPT	BUDGET UNIT/	SL	SVC
RANK	PROGRAM	CODE	LVL

4	1723-PLAN III	1	1	Administer the Police and Fire Retirement System for the benefit of members
	0870-Plan III APFRS Police & F		OF	ment System for the benefit of members
	SOURCE OF FUNDS, THIS SVC LEVEL:		1	of Plan III by prudently managing and investing Plan assets. Provide retirement benefits for current and future retirees under Plan III in accordance with provisions of Anchorage Municipal Code 3.85. Contributions from members and the Municipality will be made to the Plan in 2004.

PROGRAM REVENUES 718,170

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	1	0	178,570	2,640	324,910	6,340	3,160	515,620

SUBTOTAL OF FUNDED SERVICE LEVELS, POLICE/FIRE RETIREMENT

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
3	1	0	338,010	5,000	615,020	12,000	5,980	976,010

-----	DEPARTMENT OF POLICE/FIRE RETIREMENT	FUNDING LINE	-----
.	.	.	976,010

TOTALS FOR DEPARTMENT OF POLICE/FIRE RETIREMENT , FUNDED AND UNFUNDED

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
3	1	0	338,010	5,000	615,020	12,000	5,980	976,010