

APPENDICES

TABLE OF CONTENTS

Appendices	<u>Page</u>
A Direct Cost by Expenditure Type	A-1
B Overhead Charges by Fund	B-1
C Function Cost by Fund	
C-1 Function Cost by Fund-Comparison Current to Budget Year	C-1
C-2 Fund Detail through Function Cost	C-2
D Mill Levy Comparisons by Fund	D-1
E Mill Levy Comparisons by Taxing District	E-1
F 1996-2005 Mill Levy Trends	F-1
G Preliminary Property Tax on \$100,000 Home by Services Received	G-1
H Applied Fund Balance Comparison by Fund	H-1
I Personnel Benefit Rates	I-1
J Overtime Comparison by Department	J-1
K Dept Service Summary by Program	K-1
L Tax Limit Calculation	L-1
M Police/Fire Retirement System Budget Information	M-1

2005 Approved 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	\$ 1,704,020	\$ 14,000	\$ 784,940	\$ -	\$ -	\$ 2,502,960
Chief Fiscal Officer	200,790	3,000	461,570	-	-	\$ 665,360
Development Services	7,229,690	52,950	404,300	-	30,120	\$ 7,717,060
Economic & Community Development	8,267,660	188,490	11,124,150	893,750	325,180	\$ 20,799,230
Employee Relations	1,620,760	36,150	2,263,470	-	-	\$ 3,920,380
Office of Equal Opportunity *	260,220	650	7,380	-	-	\$ 268,250
Equal Rights Commission	474,970	1,850	27,690	-	6,200	\$ 510,710
Finance	9,380,890	68,780	1,136,750	-	22,210	\$ 10,608,630
Fire	38,538,490	2,160,360	8,140,770	3,342,960	683,700	\$ 52,866,280
Health & Human Svcs	5,511,480	250,560	6,073,000	1,877,510	24,410	\$ 13,736,960
Information Technology	5,792,300	147,740	6,395,510	-	-	\$ 12,335,550
Internal Audit	397,500	1,100	4,890	-	-	\$ 403,490
Maintenance & Operations	16,369,480	4,653,390	22,289,910	32,577,040	89,970	\$ 75,979,790
Management & Budget	884,660	5,510	168,490	-	2,700	\$ 1,061,360
Mayor	1,018,940	10,200	201,760	-	5,000	\$ 1,235,900
Municipal Attorney	4,180,310	29,650	469,420	-	-	\$ 4,679,380
Municipal Manager	1,260,270	13,600	8,581,880	800,990	-	\$ 10,656,740
Parks & Recreation, Anchorage **	5,626,180	317,220	1,892,750	2,338,210	137,220	\$ 10,311,580
Planning	4,224,580	54,570	670,710	-	9,150	\$ 4,959,010
Police	47,093,410	913,190	10,331,520	316,690	823,350	\$ 59,478,160
Project Mgmt & Engineering	5,127,790	75,200	793,590	-	-	\$ 5,996,580
Public Transportation	10,502,080	1,987,460	2,760,980	240,860	-	\$ 15,491,380
Purchasing	1,203,070	10,400	121,560	-	-	\$ 1,335,030
Real Estate	764,370	5,650	6,146,250	-	9,400	\$ 6,925,670
Traffic	5,021,360	268,640	43,870	-	28,170	\$ 5,362,040
TOTAL GENERAL GOVERNMENT	\$182,655,270	\$11,270,310	\$91,297,110	\$42,388,010	\$2,196,780	\$329,807,480
Retirement	\$ 335,810	\$ 5,000	\$ 630,040	\$ -	\$ 10,000	\$ 980,850

* In 2004 the Office of Equal Opportunity was part of the Mayor's Office.

** In 2004 Anchorage and Girdwood Parks & Recreation were a division of the Economic & Community Development Department

2005 Approved General Government Operating Budget

APPENDIX B Overhead Charges by Fund

Fund #	Description	2005 Approved Budget
101	Areawide	\$ 3,704,800
104	Chugiak Fire SA	9,290
105	Glen Alps SA	1,290
106	Girdwood Valley SA	10,730
111	Birch Tree/Elmore LRSA	1,030
112	Section 6/Campbell Airstrip LRSA	660
113	Valli Vue Estates LRSA	580
114	Skyranch Estates LRSA	580
115	Upper Grover LRSA	580
116	Raven Woods/Bubbling Brook LRSA	500
117	Mountain Park Estates LRSA	580
118	Mountain Park/Robin Hill LRSA	740
119	ER/Chugiak/Birchwood RRSA	14,560
123	Lakehill LRSA	580
124	Totem LRSA	580
129	Eagle River Street Lighting SA	18,400
131	Anchorage Fire SA	385,690
141	Anchorage Roads & Drainage SA	356,880
142	Talus West LRSA	500
143	Upper O'Malley LRSA	950
144	Bear Valley LRSA	660
145	Rabbit Creek View/Heights LRSA	660
146	Villages Scenic Parkway LRSA	580
147	Sequoia Estates LRSA	500
148	Rockhill LRSA	580
149	South Goldenview Area LRSA	1,240
151	Anchorage Metro Police SA	919,270
161	Anchorage Parks & Rec SA	481,840
162	ER/Chugiak Park & Rec SA	65,150
181	Anchorage Building Safety SA	155,880
191	Public Finance and Investment	5,130
213	Police/Fire Retirees Medical Admin	2,440
221	Heritage Land Bank Fund	61,150
601	Equipment Maintenance	205,360
607	Management Info Systems	214,820
715	Police & Fire Retirement Trust	27,010
5xx	Various Utilities Funds	695,810
	Totals	\$ 7,347,580

**The units
considered
Overhead are:**

Internal Audit
Equal Opportunity
Law Admin
Muni Mgr Admin
Emergency Mgmt
Central Accounting
Payroll Section
Accounts Payable
Tax Billing
Remittance Processing
Peoplesoft
Management & Budget
Personnel Admin
Class & Emp Svcs
Purchasing
Economic & Community
Development Admin

2005 Approved General Government Operating Budget

APPENDIX C-1

FUNCTION COST BY FUND - COMPARISON CURRENT TO BUDGET YEAR

Fund	Title	2004 Revised Budget	2005 Approved Budget
101	Areawide General Fund	\$ 89,247,040	\$ 100,321,680
102	City Service Area	95,250	93,310
104	Chugiak Fire Service Area	700,690	762,300
105	Glen Alps Service Area	203,820	219,200
106	Girdwood Valley Service Area	1,019,160	930,970
108	SA35 Former Borough Roads/Drainage	410	0
111	Birchtree/Elmore LRSA	177,510	191,910
112	Section 6/Campbell Airstrip LRSA	98,830	110,270
113	Valli Vue Estates LRSA	92,430	101,950
114	Skyranch Estates LRSA	26,640	29,210
115	Upper Grover LRSA	9,770	10,390
116	Raven Woods/Bubbling Brook LRSA	14,510	15,340
117	Mt. Park Estates LRSA	23,950	26,810
118	Mt. Park/Robin Hill LRSA	76,760	82,700
119	Chugiak, Birchwood, ER Rural Road SA	4,836,300	5,192,370
121	Eaglewood Contributing RSA	44,630	46,690
122	Gateway Contributing RSA	800	780
123	Lakehill LRSA	23,020	24,100
124	Totem LRSA	22,710	24,430
125	Paradise Valley South LRSA	6,080	7,140
126 *	SRW Homeowners LRSA	n/a	38,180
129	Eagle River Streetlight SA	235,540	224,230
131	Anchorage Fire SA	39,942,840	42,500,610
141	Anchorage Roads and Drainage SA	53,994,960	57,387,460
142	Talus West LRSA	56,540	62,610
143	Upper O'Malley LRSA	432,570	470,840
144	Bear Valley LRSA	27,960	31,300
145	Rabbit Creek View/Hts LRSA	38,610	53,160
146	Villages Scenic Parkway LRSA	8,460	9,120
147	Sequoia Estates LRSA	17,260	17,700
148	Rockhill LRSA	32,790	36,510
149	South Goldenview Area LRSA	145,000	158,950
151	Anchorage Metropolitan Police SA	62,596,160	67,646,480
161	Anchorage Parks & Recreation SA	15,269,360	15,889,470
162	Eagle River-Chugiak Parks & Rec	3,139,230	3,317,530
181	Anchorage Building Safety SA	6,734,800	7,039,620
191	Public Finance and Investments	486,370	509,400
213	Police/Fire Retiree Medical Admin	0	220
221	Heritage Land Bank	993,650	1,215,270
301 **	PAC Surcharge Revenue Bond Fund	n/a	338,500
313	Police/Fire Retiree Medical Liability	1,800,210	1,931,460
601	Equipment Maintenance ISF	3,951,860	658,130
602	Self Insurance ISF	212,510	134,830
607	Information Technology ISF	49,400	87,260
	Total	<u>\$ 286,886,390</u>	<u>\$ 307,950,390</u>

* Voters approved this new Limited Road Service Area in the April 2004 Municipal election to be effective 1/1/05.

** Performing Arts Center Revenue Bond Fund established during 2004 to budget the debt service expense on the revenue bonds and accept the ticket surcharge revenue that will fund the debt service.

2005 Approved General Government Operating Budget

**APPENDIX C-2
FUNCTION COST DETAIL BY FUND**

Fund	Title	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Direct Cost	IGC's From Others	IGC's To Others	Function Cost
101	Areawide General Fund	\$ 73,872,480	\$ 5,052,110	\$ 41,537,410	\$ 3,344,890	\$ 706,500	\$ 124,513,390	\$ 52,302,930	\$ 76,494,640	\$ 100,321,680
102	City Service Area				92,910		92,910	400	0	93,310
104	Chugiak Fire Service Area		110,000	431,920		47,500	589,420	189,380	16,500	762,300
105	Glen Alps Service Area			192,970			192,970	26,230	0	219,200
106	Girdwood Valley Service Area	16,410	2,500	697,020	26,920	2,600	745,450	213,080	27,560	930,970
111	Birchtree/Elmore LRSA			169,340			169,340	22,570	0	191,910
112	Section 6/Campbell Airstrip LRSA			110,740			110,740	14,530	15,000	110,270
113	Valli Vue Estates LRSA			90,410			90,410	11,540	0	101,950
114	Skyranch Estates LRSA			25,700			25,700	3,510	0	29,210
115	Upper Grover LRSA			9,010			9,010	1,380	0	10,390
116	Raven Woods/Bubbling Brook LRSA			11,850			11,850	3,490	0	15,340
117	Mt. Park Estates LRSA			23,770			23,770	3,040	0	26,810
118	Mt. Park/Robin Hill LRSA			73,340			73,340	9,360	0	82,700
119	Chugiak, Birchwood, ER Rural Road SA	297,370	103,040	4,681,740		1,420	5,083,570	131,300	22,500	5,192,370
121	Eaglewood Contributing RSA			46,690			46,690	0	0	46,690
122	Gateway Contributing RSA			780			780	0	0	780
123	Lakehill LRSA			21,750			21,750	2,350	0	24,100
124	Totem LRSA			21,490			21,490	2,940	0	24,430
125	Paradise Valley South LRSA			6,400			6,400	740	0	7,140
126	SRW Homeowners LRSA			34,000			34,000	4,180	0	38,180
129	Eagle River Streetlight SA		4,920	177,010			181,930	42,300	0	224,230
131	Anchorage Fire SA	27,885,930	683,410	3,618,630	3,033,580	363,250	35,584,800	11,786,340	4,870,530	42,500,610
141	Anchorage Roads and Drainage SA	11,188,890	1,079,770	5,539,800	32,484,130	47,010	50,339,600	8,315,110	1,267,250	57,387,460
142	Talus West LRSA			55,940			55,940	6,670	0	62,610
143	Upper O'Malley LRSA			415,890			415,890	54,950	0	470,840
144	Bear Valley LRSA			27,950			27,950	3,350	0	31,300
145	Rabbit Creek View/Hts LRSA			48,580			48,580	4,580	0	53,160
146	Villages Scenic Parkway LRSA			8,070			8,070	1,050	0	9,120
147	Sequoia Estates LRSA			15,420			15,420	2,280	0	17,700
148	Rockhill LRSA			32,110			32,110	4,400	0	36,510
149	South Goldenview Area LRSA			139,940			139,940	19,010	0	158,950
151	Anchorage Metropolitan Police SA	47,093,410	913,190	9,180,510	316,690	823,350	58,327,150	12,401,180	3,081,850	67,646,480
161	Anchorage Parks & Recreation SA	6,817,270	431,700	1,940,470	2,338,210	180,250	11,707,900	4,763,010	581,440	15,889,470
162	Eagle River-Chugiak Parks & Rec	938,140	69,320	1,447,160	412,180		2,866,800	450,730	0	3,317,530
181	Anchorage Building Safety SA	5,372,860	26,450	305,480		15,500	5,720,290	2,280,940	961,610	7,039,620
191	Public Finance and Investments	298,690	1,800	41,170			341,660	167,740	0	509,400
213	Police/Fire Retiree Medical Admin	84,120	1,750	60,170			146,040	14,130	159,950	220
221	Heritage Land Bank	597,390	4,850	336,180		9,400	947,820	267,450	0	1,215,270
301	PAC Surcharge Revenue Bond Fund				338,500		338,500	0	0	338,500
313	Police/Fire Retiree Medical Liability			1,931,460			1,931,460	0	0	1,931,460
601	Equipment Maintenance ISF	2,851,300	2,726,210	76,080	3,516,040		9,169,630	1,316,300	9,827,800	658,130
602	Self Insurance ISF			8,500,000			8,500,000	581,870	8,947,040	134,830
607	Information Technology ISF	5,341,010	59,290	2,793,530	2,903,190		11,097,020	1,526,420	12,536,180	87,260
Total		\$ 182,655,270	\$ 11,270,310	\$ 84,877,880	\$ 48,807,240	\$ 2,196,780	\$ 329,807,480	\$ 96,952,760	\$ 118,809,850	\$ 307,950,390

2005 Approved General Government Operating Budget

APPENDIX D MILL LEVY COMPARISONS BY FUND

Fund	Service Area	2004 Actual	2005 Preliminary	2005 Preliminary Over (Under) 2004 Actual
101	Areawide General	1.10	0.70	(0.40)
102	City Service Area	0.02	0.01	(0.01)
104	Chugiak Fire SA	0.89	0.89	0.00
105	Glen Alps SA	2.75	2.67	(0.08)
106	Girdwood Valley SA	3.47	2.85	(0.62)
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.50	1.44	(0.06)
112	Section 6/Campbell Airstrip LRSA	1.50	1.38	(0.12)
113	Valli Vue Estates LRSA	1.40	1.38	(0.02)
114	Skyranch Estates LRSA	1.30	1.27	(0.03)
115	Upper Grover LRSA	1.00	1.00	0.00
116	Raven Woods/Bubbling Brook LRSA	1.50	1.52	0.02
117	Mt. Park Estates LRSA	1.00	0.97	(0.03)
118	Mt. Park/Robin Hill LRSA	1.10	1.06	(0.04)
119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.11	0.01
121	Eaglewood Contributing LRSA	0.22	0.22	0.00
122	Gateway Contributing LRSA	0.17	0.16	(0.01)
123	Lakehill LRSA	1.00	0.98	(0.02)
124	Totem LRSA	1.50	1.42	(0.08)
125	Paradise Valley South	1.00	0.89	(0.11)
126	SRW Homeowners LRSA	0.00	1.44	1.44
129	Eagle River Street Light SA	0.35	0.29	(0.06)
131	Anchorage Fire SA	1.87	1.86	(0.01)
141	Anchorage Roads & Drainage SA	2.90	2.89	(0.01)
142	Talus West LRSA	1.30	1.27	(0.03)
143	Upper O'Malley LRSA	2.00	1.90	(0.10)
144	Bear Valley LRSA	1.50	1.42	(0.08)
145	Rabbit Creek View & Heights LRSA	2.50	2.36	(0.14)
146	Villages Scenic Parkway LRSA	1.00	0.95	(0.05)
147	Sequoia Estates LRSA	1.50	1.34	(0.16)
148	Rockhill LRSA	1.50	1.46	(0.04)
149	South Goldenview Area LRSA	0.98	0.87	(0.11)
151	Anchorage Metropolitan Police SA	2.37	2.37	0.00
161	Anchorage Parks & Rec SA	0.68	0.64	(0.04)
162	Eagle River-Chugiak Park & Rec SA	1.18	1.14	(0.04)
181	Anchorage Building Safety SA	0.00	0.00	0.00

2005 Approved General Government Operating Budget

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

Taxing District	2004 Actual	2005 Preliminary	2005 Preliminary Over (Under) 2004 Actual
1	8.94	8.47	(0.47)
* 2, 7, 19-21, 28, 31-41, 44, 45, 48, 52-54	6.02	5.57	(0.45)
3, 14, 18	8.92	8.46	(0.46)
4	4.57	3.55	(1.02)
5	6.22	5.74	(0.48)
8	8.92	8.46	(0.46)
* 9, 23, 43	5.34	4.93	(0.41)
* 10, 50	8.62	8.18	(0.44)
15	1.10	0.70	(0.40)
* 16, 55, 56	3.47	3.07	(0.40)
* 22, 51	7.64	7.21	(0.43)
30	6.75	6.32	(0.43)
42	6.37	5.96	(0.41)
46	6.74	6.29	(0.45)
47	4.82	4.37	(0.45)

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

2005 Approved General Government Operating Budget

APPENDIX F 1996-2005 MILL LEVY TRENDS (Excluding Anchorage School District Mill Levy)

Taxing District	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1	11.49	11.02	10.76	10.39	9.68	9.83	9.36	9.24	8.94	8.47
* 2, 7, 19-21, 28, 31, 33-41, 44, 45, 48, 52-54	4.74	7.50	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.57
3	11.51	10.97	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.46
4	4.44	5.13	5.12	5.28	5.04	4.59	4.81	4.89	4.57	3.55
5	5.12	7.83	7.77	7.59	6.96	6.40	6.42	6.00	6.22	5.74
8		10.96	10.71	10.36	9.65	9.79	9.33	9.23	8.92	8.46
* 9	7.37	6.71	6.33	6.26	5.88	5.46	5.63	5.39	5.34	4.93
* 10, 50	10.01	9.35	8.97	8.89	8.51	8.26	8.42	7.95	8.62	8.18
14	8.11	10.97	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.46
15	2.02	2.09	2.07	2.11	1.64	1.24	1.56	1.50	1.10	.70
* 16		5.06	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.07
18	11.49	10.94	10.71	10.37	9.66	9.80	9.34	9.24	8.92	8.46
* 22, 51	9.06	8.70	8.41	8.30	7.90	7.44	7.73	7.19	7.64	7.21
* 23, 43	2.02	5.06	4.77	4.67	4.27	5.46	5.63	5.39	5.34	4.93
30	8.06	7.70	7.41	7.30	6.90	6.44	6.74	6.31	6.75	6.32
* 32	8.14	7.50	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.57
42	5.37	8.50	8.29	7.95	7.30	7.25	6.92	6.85	6.37	5.96
46	8.13	7.47	7.09	7.01	6.63	6.38	6.54	6.28	6.74	6.29
47	6.12	5.77	5.48	5.36	4.97	4.51	4.80	4.57	4.82	4.37
* 55	2.02	5.06	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.07
* 56							3.95	3.75	3.47	3.07

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

2005 Approved General Government Operating Budget

APPENDIX G 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	School District ¹	Areawide ²	Fire	Roads	Police	Parks & Rec	Building Safety	Road ³ Debt Serv.	Total
1	\$ 726	\$ 70	\$ 186	\$ 289	\$ 237	\$ 64	\$ 0	\$ 1	\$ 1,573
* 2, 7, 19-21, 28, 31-41, 44, 45, 48, 52-54	726	70	186		237	64	0		1,283
3, 14, 18	726	70	186	289	237	64	0		1,572
4	726	70	144	102		39			1,081
5	726	70		267	237				1,300
8	726	70	186	289	237	64			1,572
* 9, 23, 43	726	70	186		237				1,219
* 10, 50	726	70	186	211	237	114			1,544
15	726	70							796
* 16, 55, 56	726	70			237				1,033
* 22, 51	726	70	89	211	237	114			1,447
30	726	70		211	237	114			1,358
42	726	70		289	237				1,322
46	726	70	186	22	237	114			1,355
47	726	70		16	237	114			1,163

¹ Based on same tax rate as for 2004.

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 2005 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2005 when the actual 2005 mill rates will be approved by the Assembly.

2005 Approved General Government Operating Budget

APPENDIX H

APPLIED FUND BALANCE COMPARISON BY FUND

<u>Fund</u>	<u>2004 Revised Budget</u>	<u>2005 Approved Budget</u>	<u>Increase/ (Decrease)</u>
101 - Areawide	\$ 112,000	\$ -	\$ (112,000)
131 - Anchorage Fire			-
141 - Anchorage Roads & Drainage			-
151 - Police			-
161 - Anchorage Parks & Recreation			-
Subtotal, 5 major funds	112,000	-	(112,000)
106 - Girdwood Valley Service Area	15,000		(15,000)
601 - Equipment Maintenance	3,584,840		(3,584,840)
Subtotal, other funds	3,599,840	-	(3,599,840)
Total	<u>\$ 3,711,840</u>	<u>\$ -</u>	<u>\$ (3,711,840)</u>

2005 Approved General Government Operating Budget

APPENDIX I 2005 PERSONNEL BENEFIT RATES

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
MOA 401 K Contribution	2.00%	-	-
Retirement	11.10%	10.00%	10.87%
Social Security	2.93%	2.05%	7.20%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	8.00%	7.00%	6.00%
Unemployment Compensation	0.30%	0.30%	0.30%
Rate Used in Developing the 2005 Budget	24.33%	19.35%	24.37%

Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\</u> <u>Monthly Cost</u> *
Police	\$12,640	\$486
Fire	\$11,920	\$458
AMEA	\$10,370	\$399
IBEW/Carpenters*	\$12,960	\$1,080
Local 71 (Laborers)*	\$9,600	\$800
Flex Plan, Teamsters	\$11,320	\$435
Flex Plan, Machinists	\$10,130	\$390
Flex Plan, Plumbers	\$10,130	\$390
Operating Engineers*	\$7,500	\$625
Non-represented	\$11,320	\$435

* IBEW, Laborers and Operating Engineers are calculated on a monthly basis;
others are calculated per pay period.

2005 Approved General Government Operating Budget

APPENDIX J Overtime Comparison by Department

Department	2004		2005 Approved Budget
	Revised Budget	Expended at 8/31/04	
Assembly	\$ 9,000	\$ 8,426	\$ 9,000
Chief Fiscal Officer	-	1,296	-
Development Services	135,200	140,525	241,000
Economic & Community Development	95,750	65,333	61,960
Employee Relations	1,750	13,131	23,380
Equal Rights Commission	-	361	420
Office of Equal Opportunity	included in Mayor's Office		-
Finance	60,000	94,977	70,000
Fire	1,214,300	2,587,974	1,641,170
Health and Human Services	9,660	26,137	12,660
Information Technology	28,470	11,604	23,900
Internal Audit	-	-	-
Maintenance and Operations	622,280	447,128	507,020
Mayor	-	329	-
Municipal Attorney	-	2,919	-
Municipal Manager	-	-	-
Office of Management and Budget	6,990	747	6,990
Anchorage Parks and Recreation	included in Econ & Comm Develop.		35,130
Planning	85,180	27,900	85,180
Police	2,174,540	2,257,776	2,447,770
Project Management and Engineering	146,150	90,435	146,150
Public Transportation	330,890	320,065	378,710
Purchasing	-	-	-
Real Estate	-	-	-
Traffic	95,900	109,497	129,430
Overtime Total, General Government	\$ 5,016,060	\$ 6,206,560	\$ 5,819,870
Police & Fire Retirement System	\$ 10,000	\$ 485	\$ 6,760

2005 Approved General Government Operating Budget

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

	Outstanding 01-01-05	Principal Payment	Outstanding 12/31/05	Interest Payments	Debt Service Payment in 2005 (Principal & Interest)
Girdwood Fire	\$ 235,000	\$ 15,000	\$ 220,000	\$ 11,870	\$ 26,870
Anchorage Fire	33,505,000	1,305,000	32,200,000	1,513,810	2,818,810
Emergency Medical Services	4,045,000	130,000	3,915,000	152,230	282,230
Roads & Drainage	270,670,000	18,895,000	251,775,000	13,663,180	32,558,180
Anchorage Police	3,860,000	160,000	3,700,000	156,310	316,310
Anchorage Parks & Recreation	25,015,000	1,130,000	23,885,000	1,205,270	2,335,270
Areawide Small Boat Harbor, Econ & Comm Dev	585,000	115,000	470,000	27,690	142,690
Chugiak/Eagle River Parks & Rec.	4,025,000	210,000	3,815,000	201,740	411,740
Water Quality, Health & Human Services	3,385,000	1,465,000	1,920,000	125,640	1,590,640
Anchorage Senior Center, Health & Human Svcs	470,000	15,000	455,000	22,710	37,710
Emergency Operations Center	5,055,000	40,000	5,015,000	82,940	122,940
Areawide Communications & Emerg Ops Ctr	5,190,000	300,000	4,890,000	377,470	677,470
Public Transportation	3,005,000	115,000	2,890,000	125,580	240,580
Anchorage Memorial Cemetery	2,815,000	110,000	2,705,000	136,070	246,070
TOTAL	\$361,860,000	\$24,005,000	\$337,855,000	\$17,802,510	\$41,807,510

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$42,388,010
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	28,840
Fire Apparatus Lease / Purchase	213,160
Performing Arts Center Roof Revenue Bond	338,500
	<u>(580,500)</u>
Total This Schedule (rounded)	\$41,807,510

2005 Approved General Government Operating Budget

APPENDIX L TAX LIMIT CALCULATION (PRELIMINARY)

2004 TAXES

Real/Personal Property Taxes	\$ 173,975,100
Payment in Lieu of Taxes (State/Federal)	609,540
Automobile Tax	5,285,160
Tobacco Tax	4,900,000
Aircraft Tax	195,000
Motor Vehicles Rental Tax	4,200,000
2004 Total Taxes	<u>\$ 189,164,800</u>
Less Taxes to Pay Judgments	170,000
Less Taxes to Pay Debt Service	39,770,600
	<u>\$ 149,224,200</u>

ADJUSTMENT FACTORS

Population 5 Year Average	1.16%	
Change in Consumer Price Index	<u>2.80%</u>	
Total	3.96%	<u>5,909,280</u>
Base Taxes Allowed		<u>\$ 155,133,480</u>

PLUS:

(1) Tax on New Construction	4,417,870
(2) Tax to Pay Debt Service	41,807,510
(3) Voter-Approved New O&M Costs	1,502,900
(4) Judgments/Legal Settlements	<u>1,085,000</u>
TAX LIMITATION	<u>\$ 203,946,760</u>

LESS:

Payment in Lieu of Taxes (State/Federal)	(664,870)
Automobile Tax	(5,300,000)
Tobacco Tax	(13,810,000)
Aircraft Tax	(205,000)
Motor Vehicle Rental Tax	(4,500,000)
(5) Taxing Authority Transfer to ASD not implemented	<u>500,000</u>

2005 MOA MAXIMUM PROPERTY TAX ALLOWED	<u><u>\$ 179,966,890</u></u>
---------------------------------------	------------------------------

Notes:

- (1) Based on Property Appraisal estimate of \$514,902,935 (as of 8/26/04) value for new construction at 2004's 8.58 average tax rate.
- (2) 2005 debt service estimates
- (3) a) Southport Fire Station #15 - \$295,000
b) Fire Heavy Rescue Truck #4 - \$740,000
c) Expanded E-911 - \$270,900
d) Various Roads & Drainage projects identified by Maintenance & Ops Dept - \$133,000
e) Various Parks & Recreation projects identified by Maintenance & Ops Dept - \$63,500
- (4) Miscellaneous settlements
- (5) \$500,000 taxing authority transfer to ASD in 2004 not implemented.

POLICE AND FIRE RETIREMENT

Mayor

--	--

**Police and Fire
Retirement**

2005 Proposed General Government Operating Budget

APPENDIX M

2005 Resource Plan

Department: Police/Fire Retirement

Division	Financial Summary		Personnel Summary							
	2004	2005	2004 Revised				2005 Proposed			
	Revised	Proposed	FT	PT	Temp	Total	FT	PT	Temp	Total
Plans	976,010	980,850	3	1		4	3	1		4
Operating Cost	976,010	980,850	3	1	0	4	3	1	0	4
Add Debt Service	0	0								
Direct Organization Cost	976,010	980,850								
Charges From/(To) Others, excluding charges from overhead units	89,490	78,310								
Function Cost	1,065,500	1,059,160								
Less Revenues	(892,530)	(1,059,160)								
Net Program Cost	172,970	0								

2005 Resource Costs by Category

Division	Personal Services	Supplies	Other Services *	Capital Outlay	Total Direct Cost
Plans	335,810	5,000	630,040	10,000	980,850
Operating Cost	335,810	5,000	630,040	10,000	980,850
Less Vacancy Factor					0
Add Debt Service					
Total Direct Organization Cost	335,810	5,000	630,040	10,000	980,850

* Travel budgeted by this department within the Other Services category is \$40,000

DEPT: 11 -POLICE/FIRE RETIREMENT

DEPT	BUDGET UNIT/	SL	SVC
RANK	PROGRAM	CODE	LVL

1	1710-P/FRS ADMINISTRATION	1	1	Provide a basic level of staffing to
	0868-APFRS Staffing	OF		administer Police & Fire Retirement
	SOURCE OF FUNDS, THIS SVC LEVEL:	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	1	1	Administer the Police and Fire Retire-
	0881-Plan I Police & Fire Reti	OF		ment System for the benefit of members
	SOURCE OF FUNDS, THIS SVC LEVEL:	1		of Plan I by prudently managing and
				investing Plan assets. Provide retire-
				ment 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 2005.

PROGRAM REVENUES 292,950

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	0	0	93,370	1,390	172,480	2,500	2,780	272,520

3	1722-PLAN II	1	1	Administer the Police and Fire Retire-
	0869-Plan II Police & Fire Ret	OF		ment System for the benefit of members
	SOURCE OF FUNDS, THIS SVC LEVEL:	1		of Plan II by prudently managing and
				investing Plan assets. Provide retire-
				ment 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 2005.

PROGRAM REVENUES 197,160

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	0	0	62,500	930	116,060	1,680	1,870	183,040

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 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 2005.
	0870-Plan III APFRS Police & F		OF	
	SOURCE OF FUNDS, THIS SVC LEVEL:		1	
	PROGRAM REVENUES	569,050		

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
1	1	0	179,940	2,680	332,500	4,820	5,350	525,290

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	335,810	5,000	621,040	9,000	10,000	980,850

----- DEPARTMENT OF POLICE/FIRE RETIREMENT FUNDING LINE -----
. 980,850

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	335,810	5,000	621,040	9,000	10,000	980,850