

2005 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	\$ 1,704,020	\$ 14,000	\$ 733,620	\$ -	\$ -	\$ 2,451,640
Chief Fiscal Officer	200,790	3,000	932,570	-	-	\$ 1,136,360
Development Services	7,241,090	52,950	404,300	-	30,120	\$ 7,728,460
Economic & Community Development	8,272,660	188,490	11,164,150	893,750	325,180	\$ 20,844,230
Employee Relations	1,616,240	36,150	2,263,470	-	-	\$ 3,915,860
Office of Equal Opportunity *	244,560	650	7,380	-	-	\$ 252,590
Equal Rights Commission	474,970	1,850	27,690	-	6,200	\$ 510,710
Finance	9,430,320	68,780	1,136,750	-	22,210	\$ 10,658,060
Fire	39,102,290	2,160,360	8,140,770	3,342,960	683,700	\$ 53,430,080
Health & Human Svcs	5,511,480	250,560	5,881,440	1,877,510	24,410	\$ 13,545,400
Information Technology	5,692,300	147,740	6,395,510	-	-	\$ 12,235,550
Internal Audit	402,500	1,100	4,890	-	-	\$ 408,490
Maintenance & Operations	16,321,060	4,653,390	22,289,910	32,577,040	89,970	\$ 75,931,370
Management & Budget	876,300	5,510	168,490	-	2,700	\$ 1,053,000
Mayor	983,940	10,200	201,760	-	5,000	\$ 1,200,900
Municipal Attorney	4,191,780	29,650	469,420	-	-	\$ 4,690,850
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	4,121,870	54,570	555,710	-	9,150	\$ 4,741,300
Police	46,836,620	897,190	10,317,920	316,690	823,350	\$ 59,191,770
Project Mgmt & Engineering	5,127,790	75,200	793,590	-	-	\$ 5,996,580
Public Transportation	10,598,500	1,987,460	2,738,330	240,860	-	\$ 15,565,150
Purchasing	1,203,070	10,400	121,560	-	-	\$ 1,335,030
Real Estate	769,370	5,650	6,146,250	-	9,400	\$ 6,930,670
Traffic	4,903,140	267,820	39,620	-	28,170	\$ 5,238,750
TOTAL GENERAL GOVERNMENT	\$182,713,110	\$11,253,490	\$91,409,730	\$42,388,010	\$2,196,780	\$329,961,120
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 Proposed General Government Operating Budget

APPENDIX B Overhead Charges by Fund

Fund #	Description	2005 Proposed Budget
101	Areawide	\$ 3,728,500
104	Chugiak Fire SA	9,410
105	Glen Alps SA	1,290
106	Girdwood Valley SA	10,890
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	14,710
123	Lakehill LRSA	580
124	Totem LRSA	580
129	Eagle River Street Lighting SA	18,670
131	Anchorage Fire SA	387,750
141	Anchorage Roads & Drainage SA	359,910
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	1,250
151	Anchorage Metro Police SA	919,820
161	Anchorage Parks & Rec SA	483,230
162	ER/Chugiak Park & Rec SA	65,340
181	Anchorage Building Safety SA	106,420
191	Public Finance and Investment	5,010
221	Heritage Land Bank Fund	60,590
601	Equipment Maintenance	207,890
607	Management Info Systems	215,880
	Totals	\$ 6,607,400

**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 Proposed General Government Operating Budget

APPENDIX C-1

FUNCTION COST BY FUND - COMPARISON CURRENT TO BUDGET YEAR

Fund	Title	2005 Revised Budget	2006 Proposed Budget
101	Areawide General Fund	\$ 89,247,040	\$ 101,002,390
102	City Service Area	95,250	93,310
104	Chugiak Fire Service Area	700,690	739,760
105	Glen Alps Service Area	203,820	219,210
106	Girdwood Valley Service Area	1,019,160	1,008,760
108	SA35 Former Borough Roads/Drainage	410	0
111	Birchtree/Elmore LRSA	177,510	191,920
112	Section 6/Campbell Airstrip LRSA	98,830	110,280
113	Valli Vue Estates LRSA	92,430	101,960
114	Skyranch Estates LRSA	26,640	29,220
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	5,192,840
121	Eaglewood Contributing RSA	44,630	46,690
122	Gateway Contributing RSA	800	780
123	Lakehill LRSA	23,020	24,110
124	Totem LRSA	22,710	24,440
125	Paradise Valley South LRSA	6,080	7,140
126 *	SRW Homeowners LRSA	n/a	38,180
129	Eagle River Streetlight SA	235,540	224,440
131	Anchorage Fire SA	39,942,840	42,650,120
141	Anchorage Roads and Drainage SA	53,994,960	57,174,380
142	Talus West LRSA	56,540	62,610
143	Upper O'Malley LRSA	432,570	470,850
144	Bear Valley LRSA	27,960	31,310
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	36,520
149	South Goldenview Area LRSA	145,000	158,960
151	Anchorage Metropolitan Police SA	62,596,160	66,764,890
161	Anchorage Parks & Recreation SA	15,269,360	15,932,890
162	Eagle River-Chugiak Parks & Rec	3,139,230	3,345,560
181	Anchorage Building Safety SA	6,734,800	7,033,730
191	Public Finance and Investments	486,370	569,640
213	Police/Fire Retiree Medical Admin	0	220
221	Heritage Land Bank	993,650	1,219,830
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	658,120
602	Self Insurance ISF	212,510	134,830
607	Information Technology ISF	49,400	88,650
	Total	<u>\$ 286,886,390</u>	<u>\$ 307,873,720</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 Proposed 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	\$ 74,163,220	\$ 5,052,110	\$ 41,667,880	\$ 3,344,890	\$ 706,500	\$ 124,934,600	\$ 53,274,400	\$ 77,206,610	\$ 101,002,390
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	166,840	16,500	739,760
105	Glen Alps Service Area			192,970			192,970	26,240	0	219,210
106	Girdwood Valley Service Area	16,410	2,500	697,020	26,920	2,600	745,450	290,870	27,560	1,008,760
111	Birchtree/Elmore LRSA			169,340			169,340	22,580	0	191,920
112	Section 6/Campbell Airstrip LRSA			110,740			110,740	14,540	15,000	110,280
113	Valli Vue Estates LRSA			90,410			90,410	11,550	0	101,960
114	Skyranch Estates LRSA			25,700			25,700	3,520	0	29,220
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	131,770	22,500	5,192,840
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	2,360	0	24,110
124	Totem LRSA			21,490			21,490	2,950	0	24,440
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	42,510	0	224,440
131	Anchorage Fire SA	28,167,830	683,410	3,618,630	3,033,580	363,250	35,866,700	11,649,380	4,865,960	42,650,120
141	Anchorage Roads and Drainage SA	10,977,950	1,078,950	5,535,550	32,484,130	47,010	50,123,590	8,318,040	1,267,250	57,174,380
142	Talus West LRSA			55,940			55,940	6,670	0	62,610
143	Upper O'Malley LRSA			415,890			415,890	54,960	0	470,850
144	Bear Valley LRSA			27,950			27,950	3,360	0	31,310
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	4,410	0	36,520
149	South Goldenview Area LRSA			139,940			139,940	19,020	0	158,960
151	Anchorage Metropolitan Police SA	46,836,620	897,190	9,166,910	316,690	823,350	58,040,760	12,397,870	3,673,740	66,764,890
161	Anchorage Parks & Recreation SA	6,828,910	431,700	1,940,470	2,338,210	180,250	11,719,540	4,794,790	581,440	15,932,890
162	Eagle River-Chugiak Parks & Rec	943,140	69,320	1,447,160	412,180		2,871,800	473,760	0	3,345,560
181	Anchorage Building Safety SA	5,380,660	26,450	305,480		15,500	5,728,090	2,279,060	973,420	7,033,730
191	Public Finance and Investments	300,170	1,800	41,170			343,140	226,500	0	569,640
213	Police/Fire Retiree Medical Admin	82,620	1,750	60,170			144,540	14,490	158,810	220
221	Heritage Land Bank	597,390	4,850	336,180		9,400	947,820	272,010	0	1,219,830
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	2,872,010	2,726,210	76,080	3,516,040		9,190,340	1,319,160	9,851,380	658,120
602	Self Insurance ISF			8,500,000			8,500,000	583,580	8,948,750	134,830
607	Information Technology ISF	5,248,810	59,290	2,793,530	2,903,190		11,004,820	1,367,560	12,283,730	88,650
	Total	\$ 182,713,110	\$ 11,253,490	\$ 84,990,500	\$ 48,807,240	\$ 2,196,780	\$ 329,961,120	\$ 97,805,250	\$ 119,892,650	\$ 307,873,720

2005 Proposed General Government Operating Budget

APPENDIX D MILL LEVY COMPARISONS BY FUND

Fund	Service Area	2004 Actual	2005 Proposed	2005 Proposed Over (Under) 2004 Actual
101	Areawide General	1.10	1.00	(0.10)
102	City Service Area	0.02	0.01	(0.01)
104	Chugiak Fire SA	0.89	0.85	(0.04)
105	Glen Alps SA	2.75	2.75	0.00
106	Girdwood Valley SA	3.47	2.74	(0.73)
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.50	1.50	0.00
112	Section 6/Campbell Airstrip LRSA	1.50	1.50	0.00
113	Valli Vue Estates LRSA	1.40	1.40	0.00
114	Skyranch Estates LRSA	1.30	1.30	0.00
115	Upper Grover LRSA	1.00	1.00	0.00
116	Raven Woods/Bubbling Brook LRSA	1.50	1.50	0.00
117	Mt. Park Estates LRSA	1.00	1.00	0.00
118	Mt. Park/Robin Hill LRSA	1.10	1.10	0.00
119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.10	0.00
121	Eaglewood Contributing LRSA	0.22	0.22	0.00
122	Gateway Contributing LRSA	0.17	0.17	0.00
123	Lakehill LRSA	1.00	1.00	0.00
124	Totem LRSA	1.50	1.50	0.00
125	Paradise Valley South LRSA	1.00	1.00	0.00
126	SRW Homeowners LRSA	0.00	TBD	TBD
129	Eagle River Street Light SA	0.35	0.31	(0.04)
131	Anchorage Fire SA	1.87	1.90	0.03
141	Anchorage Roads & Drainage SA	2.90	2.91	0.01
142	Talus West LRSA	1.30	1.30	0.00
143	Upper O'Malley LRSA	2.00	2.00	0.00
144	Bear Valley LRSA	1.50	1.50	0.00
145	Rabbit Creek View & Heights LRSA	2.50	2.50	0.00
146	Villages Scenic Parkway LRSA	1.00	1.00	0.00
147	Sequoia Estates LRSA	1.50	1.50	0.00
148	Rockhill LRSA	1.50	1.50	0.00
149	South Goldenview Area LRSA	0.98	1.00	0.02
151	Anchorage Metropolitan Police SA	2.37	2.36	(0.01)
161	Anchorage Parks & Rec SA	0.68	0.65	(0.03)
162	Eagle River-Chugiak Park & Rec SA	1.18	1.17	(0.01)
181	Anchorage Building Safety SA	0.00	0.00	0.00

2005 Proposed General Government Operating Budget

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

Taxing District	Taxing Location	2004 Actual	2005 Proposed	2005 Proposed Over (Under) 2004 Actual
1	Anchorage Former City	8.94	8.83	(0.11)
* 2, 7, 19-21, 28, 31-41, 44, 45, 48, 52-54	Upper Hillside	6.02	5.91	(0.11)
3, 8, 14	Spenard/Muldoon/ Sand Lake/Oceanview	8.92	8.82	(0.10)
4	Girdwood	4.57	3.74	(0.83)
5	Glen Alps	6.22	6.11	(0.11)
* 9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley	5.34	5.26	(0.08)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.62	8.53	(0.09)
18	Lower Hillside	8.92	8.82	(0.10)
* 22, 51	Chugiak	7.64	7.48	(0.16)
30	Eagle River Valley	6.75	6.63	(0.12)
42	Potter Heights	6.37	6.27	(0.10)
46	Eaglewood Contributing RSA	6.74	6.65	(0.09)
47	Gateway Contributing RSA	4.82	4.70	(0.12)
15	Other Outside Bowl without Police	1.10	1.00	(0.10)
* 16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/Bear Valley w/o Fire	3.47	3.36	(0.11)

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

2005 Proposed General Government Operating Budget

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

Taxing District	Service Area	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1	Anchorage Former City	11.49	11.02	10.76	10.39	9.68	9.83	9.36	9.24	8.94	8.83
2,7,19-21, 28,31-41,44, 45,48,52-54	Upper Hillside *	4.74	7.50	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.91
3, 8	Spenard/Muldoon/ Sand Lake/Oceanview	11.51	10.97	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.82
4	Girdwood	4.44	5.13	5.12	5.28	5.04	4.59	4.81	4.89	4.57	3.74
5	Glen Alps	5.12	7.83	7.77	7.59	6.96	6.40	6.42	6.00	6.22	6.11
9	Stuckagain Heights/Basher *	7.37	6.71	6.33	6.26	5.88	5.46	5.63	5.39	5.34	5.26
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	10.01	9.35	8.97	8.89	8.51	8.26	8.42	7.95	8.62	8.53
14	Tradewind Dr./Ebbtide Circle area	8.11	10.97	10.72	10.37	9.66	9.80	9.34	9.24	8.92	8.82
18	Lower Hillside	11.49	10.94	10.71	10.37	9.66	9.80	9.34	9.24	8.92	8.82
22, 51	Chugiak *	9.06	8.70	8.41	8.30	7.90	7.44	7.73	7.19	7.64	7.48
30	Eagle River Valley	8.06	7.70	7.41	7.30	6.90	6.44	6.74	6.31	6.75	6.63
32	S.E. Midtown	8.14	7.50	7.19	7.09	6.63	6.19	6.37	6.14	6.02	5.91
42	Potter Heights	5.37	8.50	8.29	7.95	7.30	7.25	6.92	6.85	6.37	6.27
46	Eaglewood Contributing RSA	8.13	7.47	7.09	7.01	6.63	6.38	6.54	6.28	6.74	6.65
47	Gateway Contributing RSA	6.12	5.77	5.48	5.36	4.97	4.51	4.80	4.57	4.82	4.70
55	S. Goldenview w/o Fire *	2.02	5.06	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.36
15	Other Outside Bowl w/o Police	2.02	2.09	2.07	2.11	1.64	1.24	1.56	1.50	1.10	1.00
16	Other Outside Bowl with Police *		5.06	4.77	4.67	4.27	3.64	3.95	3.75	3.47	3.36
23, 43	Rabbit Crk/Bear Valley *	2.02	5.06	4.77	4.67	4.27	5.46	5.63	5.39	5.34	5.26
56	Bear Valley w/o Fire							3.95	3.75	3.47	3.36

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

2005 Proposed General Government Operating Budget

APPENDIX G 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	\$ 726	\$ 100	\$ 190	\$ 291	\$ 236	\$ 65	\$ 0	\$ 1	\$ 1,609
2,7,19-21, 28,31-41,44, 45,48,52-54	Upper Hillside/ S.E. Midtown*	726	100	190		236	65	0		1,317
3, 8, 14	Spenard / Muldoon / Sand Lake / Ocean-view areas	726	100	190	291	236	65	0		1,608
4	Girdwood	726	100	149	91		34			1,100
5	Glen Alps	726	100		275	236				1,337
9, 23, 43	Stuckagain Heights/Basher/Rabbit Crk/Bear Valley*	726	100	190		236				1,252
10, 50	Chugiak, Birchwood ER Rural Road SA*	726	100	190	210	236	117			1,579
18	Lower Hillside	726	100	190	291	236	65	0		1,608
22, 51	Chugiak*	726	100	85	210	236	117			1,474
30	Eagle River Valley	726	100		210	236	117			1,389
42	Potter Heights	726	100		291	236				1,353
46	Eaglewood	726	100	190	22	236	117			1,391
	Contributing RSA									
47	Gateway	726	100		17	236	117			1,196
	Contributing RSA									
15	Other Outside Bowl without Police	726	100							826
16, 55, 56	S. Goldenview w/o Fire/Other Outside Bowl with Police/ Bear Valley w/o Fire	726	100			236				1,062

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 tax rates will be approved by the Assembly.

2005 Proposed General Government Operating Budget

APPENDIX H

APPLIED FUND BALANCE COMPARISON BY FUND

Fund	2004 Revised Budget	2005 Proposed Budget	Increase/ (Decrease)
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 Proposed 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 Proposed General Government Operating Budget

APPENDIX J Overtime Comparison by Department

Department	2004		2005 Proposed 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	61,640
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	480,020
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	27,060
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	\$ 5,734,430
Police & Fire Retirement System	\$ 10,000	\$ 485	\$ 6,760

2005 Proposed 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 Proposed 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	1,395,000
(4) Judgments/Legal Settlements	<u>1,085,000</u>
TAX LIMITATION	<u>\$ 203,838,860</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>\$ 179,858,990</u></u>
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Notes:

- (1) Based on Property Appraisal estimate of \$514,902,935 value for new construction at 2004's 8.58 average tax rate.
- (2) 2005 debt service estimates, includes ER Parks & Rec Debt Service of \$411,740.
- (3) a) Southport Fire Station #15 - \$295,000
b) Fire Heavy Rescue Truck #4 - \$740,000
c) Expanded E-911 - \$163,000.
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.

2005 Proposed General Government Operating Budget

APPENDIX M
Police/Fire Retirement System Budget Information

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Police and Fire Retirement	
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2005 Proposed General Government Operating Budget

APPENDIX M

2005 Resource Plan

Department: Police/Fire Retirement

Division	<i>Financial Summary</i>		<i>Personnel Summary</i>							
	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	82,530	78,310								
Function Cost	1,058,540	1,059,160								
Less Revenues	(892,530)	(1,059,160)								
Net Program Cost	166,010	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					0
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