

2008/2009 Approved General Government Operating Budget

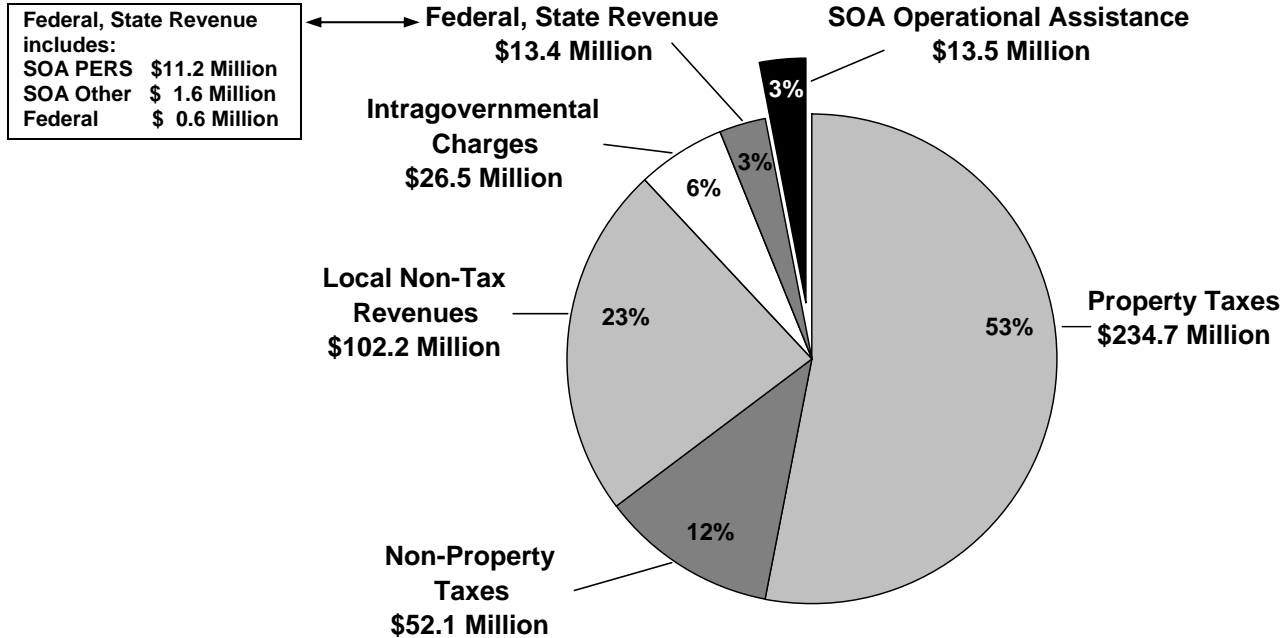
Budget Overview

This section presents summary charts and data tables for approved general government expenditures and revenues. Detailed revenue and expenditure information is presented in later sections of the budget document.

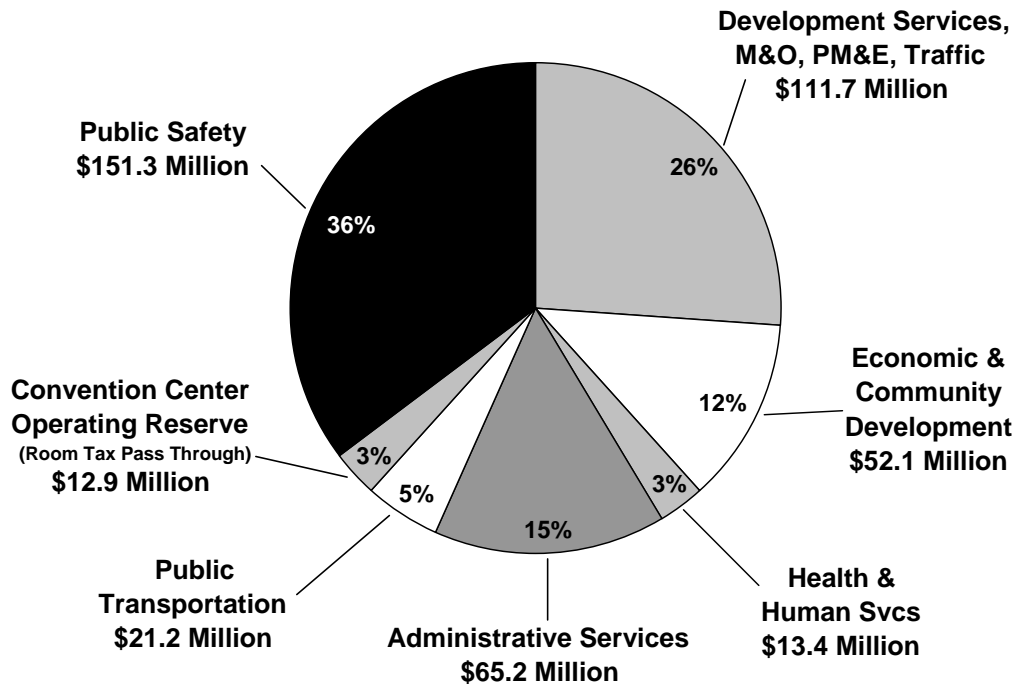
- The Municipality of Anchorage biennial budget sets forth annual budget requirements for city services for Fiscal Year 2008 (Year 1) and Fiscal Year 2009 (Year 2.)
- The approved 2008 general government operating budget totals \$427.8 million and is supported by revenues that total \$442.4 million. The approved budget covers the period January 1, 2008 through December 31, 2008. Highlights include:
 - 20 new police officers
 - 4 COPS in Schools officers fully funded within the operating budget
 - 3 new dispatchers for the Anchorage Fire Department
 - Full year funding for Fire Station 12 (14 positions)
 - E-911 system and support upgrades
 - Utility and voter-approved street maintenance resources for Maintenance & Ops
 - Voter-approved street improvement resources for PM&E
 - Voter-approved communication and electronic resources for Traffic
 - Voter-approved park maintenance and operations resources
 - Property tax relief totaling \$13.54 million
- The approved 2009 general government operating budget totals \$440.1 million and is supported by revenues that total \$456.0 million. The approved budget covers the period January 1, 2009 through December 31, 2009. Highlights include:
 - 13 new police officers
 - Administrative resources to support mayoral transition
 - Continuation level budgets for all other city operations
 - Property tax relief totaling \$13.54 million

2008 Approved General Government Operating Budget

Where the Money Comes From \$442.4 Million



\$427.8 Million How the Money Is Used



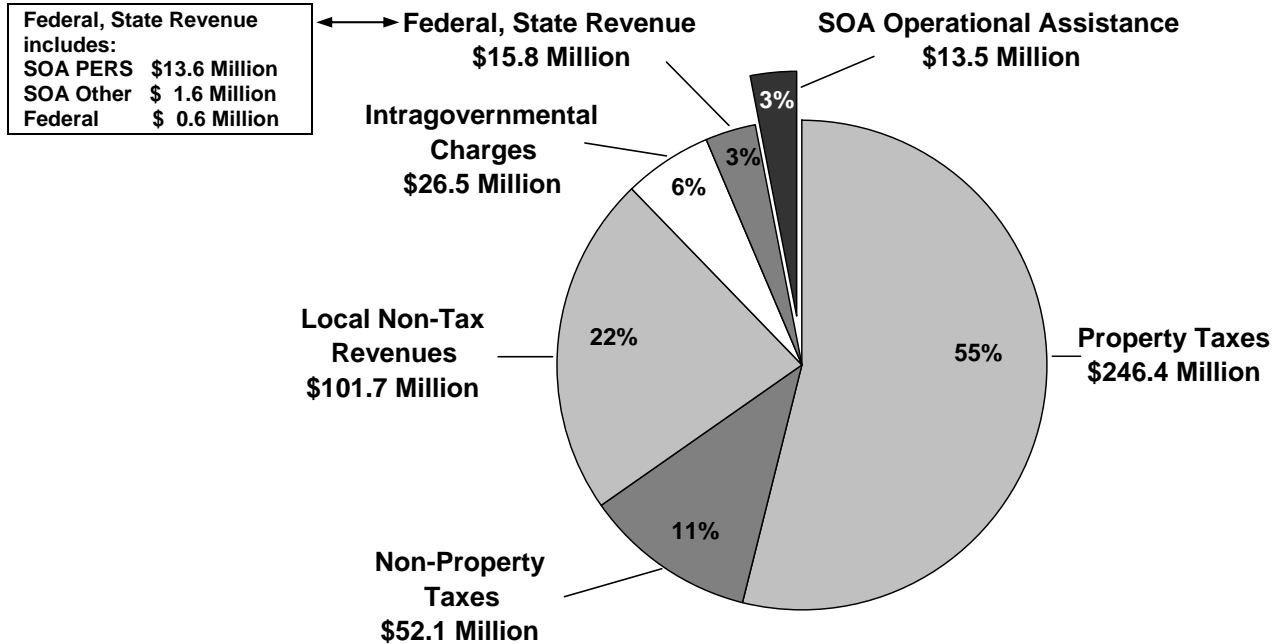
Municipality of Anchorage
2008 Approved General Government Operating Budget

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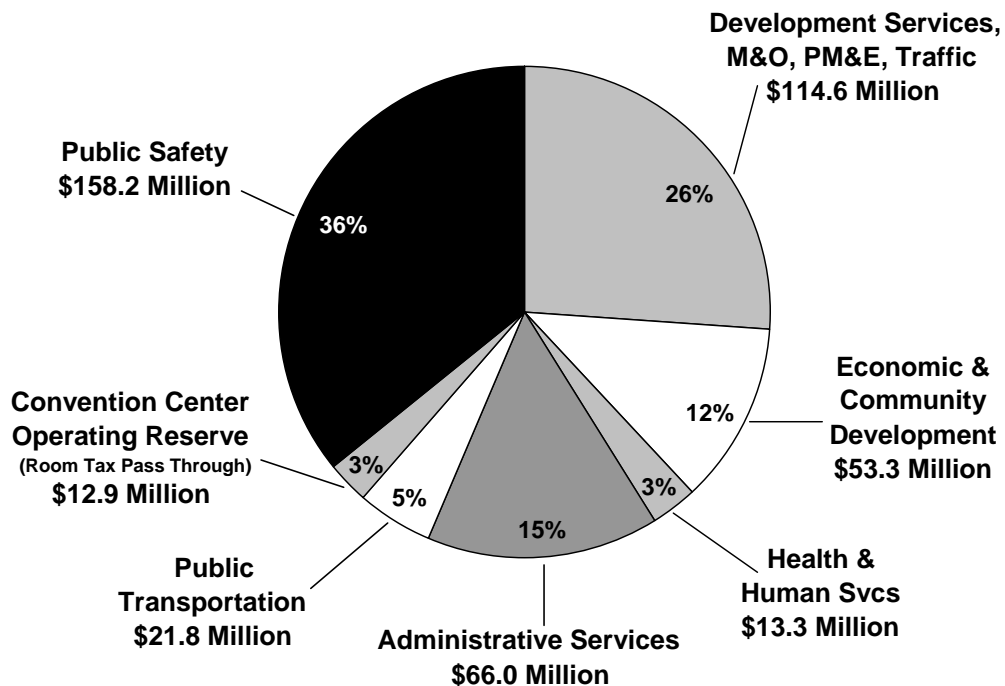
Department	2007 Revised Budget	Changes from 2007 to 2008 Continuation				2008 Continuation Level	Approved Changes	2008 Approved Budget
		Personnel	Debt	Service	Other			
Assembly	\$ 2,738,100	\$ 293,719	\$ -	\$ -	\$ -	\$ 3,031,819	\$ (136,000)	\$ 2,895,819
Chief Fiscal Officer	699,390	65,706		-	82,750	847,846	-	847,846
Development Services	10,732,310	1,293,911		-	-	12,026,221	(350,000)	11,676,221
Economic & Community Development	21,071,890	1,473,601		(2,940)	210,089	22,752,640	(102,000)	22,650,640
Employee Relations	4,563,490	362,377		-	169,450	5,095,317	10,000	5,105,317
Office of Equal Opportunity	298,670	87,152		-	-	385,822	6,600	392,422
Equal Rights Commission	613,690	109,679		-	-	723,369	-	723,369
Finance	11,608,790	1,412,036		-	(1,020)	13,019,806	(307,557)	12,712,249
Fire	65,280,530	3,586,688		324,010	-	69,191,228	352,110	69,543,338
Health & Human Services	12,266,680	1,156,068		66,500	-	13,489,248	(94,990)	13,394,258
Heritage Land Bank/Real Estate Services	7,145,240	134,573		-	-	7,279,813	366,619	7,646,432
Information Technology	17,182,110	1,104,092		-	(355,000)	17,931,202	(3,085)	17,928,117
Internal Audit	485,260	80,518		-	-	565,778	2,870	568,648
Maintenance & Operations	81,870,260	1,061,553		669,570	(833,990)	82,767,393	822,840	83,590,233
Management & Budget	1,163,570	144,629		-	(152,750)	1,155,449	-	1,155,449
Mayor	1,410,550	220,028		-	-	1,630,578	(3,330)	1,627,248
Municipal Attorney	7,009,830	858,643		-	-	7,868,473	(350,000)	7,518,473
Municipal Manager	11,917,560	285,563		265,720	-	12,468,843	(346,000)	12,122,843
Anchorage Parks & Recreation	15,033,900	1,154,563		191,660	-	16,380,123	1,066,303	17,446,426
Planning	3,757,640	564,846		-	-	4,322,486	-	4,322,486
Police	76,331,900	3,615,393		990	-	79,948,283	1,840,370	81,788,653
Project Management & Engineering	7,556,300	1,222,874		-	-	8,779,174	381,417	9,160,591
Public Transportation	19,240,780	1,819,629		73,520	-	21,133,929	112,700	21,246,629
Purchasing	1,435,990	292,253		-	-	1,728,243	(150,000)	1,578,243
Traffic	6,332,480	609,704		-	-	6,942,184	304,460	7,246,644
Convention Ctr Resv - Fund 202	11,649,840	-		-	1,276,790	12,926,630	-	12,926,630
TOTALS	\$ 399,396,750	\$ 23,009,798	\$ 1,589,030	\$ 396,319	\$ -	\$ 424,391,897	\$ 3,423,327	\$ 427,815,224

2009 Approved General Government Operating Budget

Where the Money Comes From \$456.0 Million



\$440.1 Million How the Money Is Used



Municipality of Anchorage
2009 Approved General Government Operating Budget

Department	2008 Approved Budget	Changes from 2008 to 2009 Continuation				2009 Continuation Level	Approved Changes	2009 Approved Budget
		Personnel	Debt	Service	Other			
Assembly	\$ 2,895,819	\$ 31,325	\$ -	\$ -		\$ 2,927,144	\$ -	\$ 2,927,144
Chief Fiscal Officer	847,846	5,211		-	-	853,057	(28,571)	824,486
Development Services	11,676,221	465,170		-	-	12,141,391	(15,580)	12,125,811
Economic & Community Development	22,650,640	405,251		(16,720)	212,191	23,251,362	(139,845)	23,111,517
Employee Relations	5,105,317	81,448		-	181,110	5,367,875	(45,308)	5,322,567
Office of Equal Opportunity	392,422	8,885		-	(3,600)	397,707	(40,123)	357,584
Equal Rights Commission	723,369	34,992		-	-	758,361	(18,706)	739,655
Finance	12,712,249	529,642		-	(100,000)	13,141,891	(87,835)	13,054,056
Fire	69,543,338	2,542,464		(47,710)	144,960	72,183,052	(16,120)	72,166,932
Health & Human Services	13,394,258	345,300		(234,160)	46,000	13,551,398	(212,308)	13,339,090
Heritage Land Bank/Real Estate Services	7,646,432	19,955		-	-	7,666,387	(65,704)	7,600,683
Information Technology	17,928,117	425,192		-	-	18,353,309	(105,674)	18,247,635
Internal Audit	568,648	19,732		-	(1,500)	586,880	(14,466)	572,414
Maintenance & Operations	83,590,233	449,661		1,787,360	-	85,827,254	84,420	85,911,674
Management & Budget	1,155,449	77,081		-	(50,000)	1,182,530	(29,025)	1,153,505
Mayor	1,627,248	23,305		-	-	1,650,553	(76,581)	1,573,972
Municipal Attorney	7,518,473	143,691		-	-	7,662,164	-	7,662,164
Municipal Manager	12,122,843	35,914		1,160	(30,000)	12,129,917	(140,144)	11,989,773
Anchorage Parks & Recreation	17,446,426	550,506		192,590	-	18,189,522	(28,067)	18,161,455
Planning	4,322,486	152,671		-	-	4,475,157	(90,673)	4,384,484
Police	81,788,653	2,526,956		4,450	750,530	85,070,589	921,926	85,992,515
Project Management & Engineering	9,160,591	327,879		-	(300,000)	9,188,470	(56,689)	9,131,781
Public Transportation	21,246,629	587,777		(12,120)	-	21,822,286	(15,426)	21,806,860
Purchasing	1,578,243	69,477		-	-	1,647,720	(43,249)	1,604,471
Traffic	7,246,644	202,836		-	-	7,449,480	(57,170)	7,392,310
Convention Ctr Resv - Fund 202	12,926,630	-		-	-	12,926,630	-	12,926,630
TOTALS	\$ 427,815,224	\$ 10,062,321	\$ 1,674,850	\$ 849,691		\$ 440,402,086	\$ (320,918)	\$ 440,081,168

2008/2009 Approved General Government Operating Budget

PERSONNEL SUMMARY BY DEPARTMENT

Department	2007 Revised Budget				2008 Approved Budget				2009 Approved Budget			
	FT	PT	Tmp	Total	FT	PT	Tmp	Total	FT	PT	Tmp	Total
Assembly	25	-	-	25	25	-	-	25	25	-	-	25
Chief Fiscal Officer	2	-	-	2	2	1	-	3	2	1	-	3
Development Services	94	2	3	99	96	-	3	99	96	-	3	99
Development	82	44	30	156	84	40	36	160	84	40	36	160
Employee Relations	21	-	-	21	21	-	-	21	21	-	-	21
Office of Equal Opportunity	3	1	-	4	4	-	-	4	4	-	-	4
Equal Rights Commission	5	2	-	7	6	2	-	8	6	2	-	8
Finance	108	1	-	109	109	-	-	109	109	-	-	109
Anchorage Fire	407	-	-	407	410	-	-	410	410	-	-	410
Health & Human Services	77	4	-	81	77	4	-	81	77	4	-	81
Heritage Land Bank	6	2	-	8	7	2	-	9	7	2	-	9
Information Technology	93	1	-	94	93	1	-	94	93	1	-	94
Internal Audit	4	1	-	5	4	1	-	5	4	1	-	5
Maintenance & Operations	163	-	26	189	163	-	9	172	163	-	9	172
Management and Budget	7	2	-	9	7	1	-	8	7	1	-	8
Mayor	11	-	2	13	10	1	-	11	10	1	-	11
Municipal Attorney	60	-	-	60	60	-	-	60	60	-	-	60
Municipal Manager	16	3	-	19	16	3	-	19	16	3	-	19
Anchorage Parks & Recreation	72	52	97	221	76	52	101	229	76	52	101	229
Planning	33	-	-	33	33	-	-	33	33	-	-	33
Anchorage Police	569	1	-	570	594	-	-	594	607	-	-	607
Project Management & Engineering	63	-	5	68	65	-	5	70	65	-	5	70
Public Transportation	154	-	-	154	154	-	-	154	154	-	-	154
Purchasing	15	-	-	15	14	-	-	14	14	-	-	14
Traffic	50	1	4	55	52	1	4	57	52	1	4	57
Total General Government	<u>2,140</u>	<u>117</u>	<u>167</u>	<u>2,424</u>	<u>2,182</u>	<u>109</u>	<u>158</u>	<u>2,449</u>	<u>2,195</u>	<u>109</u>	<u>158</u>	<u>2,462</u>

2008/2009 Approved General Government Operating Budget

**Preliminary Tax Limit Calculations
As of October 2007**

	<u>2007</u>	<u>2008</u>	<u>2009</u>
	<u>Final</u>	<u>Preliminary</u>	<u>Preliminary</u>
TAXES			
Real/Personal Property Taxes	\$ 194,866,720	\$ 203,926,060	\$ 219,004,250
Payment in Lieu of Taxes (State/Federal)	579,410	579,410	579,410
Automobile Tax	5,400,000	5,500,000	5,500,000
Tobacco Tax	15,700,000	16,014,000	16,300,000
Aircraft Tax	225,000	225,000	225,000
Motor Vehicles Rental Tax	4,590,000	4,680,000	4,819,000
Total Taxes	\$ 221,361,130	\$ 230,924,470	\$ 246,427,660
Less Taxes to Pay Judgments	1,443,380	17,240	-
Less Taxes to Pay Debt Service	47,994,920	44,171,670	45,962,780
	\$ 171,922,830	\$ 186,735,560	\$ 200,464,880
ADJUSTMENT FACTORS			
Population 5 Year Average	1.70%	1.30%	1.30%
Change in Consumer Price Index	3.20%	2.90%	2.90%
Total	4.90%	4.20%	4.20%
Base Taxes Allowed	\$ 180,347,050	\$ 194,578,450	\$ 208,884,400
PLUS:			
(1) Tax on New Construction	4,716,680	3,162,000	1,546,490
(2) Tax to Pay Debt Service	44,171,670	45,962,780	47,632,840
(3) Voter-Approved New O&M Costs	1,674,020	(1) 2,752,250	(3) -
(4) Judgments/Legal Settlements	17,240	(2) -	-
TAX LIMITATION	\$ 230,926,660	\$ 246,455,480	\$ 258,063,730
LESS:			
Payment in Lieu of Taxes (State/Federal)	(579,410)	(579,410)	(579,410)
Automobile Tax	(5,500,000)	(5,500,000)	(5,500,000)
Tobacco Tax	(16,014,000)	(16,300,000)	(16,300,000)
Aircraft Tax	(225,000)	(225,000)	(225,000)
Motor Vehicle Rental Tax	(4,680,000)	(4,819,000)	(4,819,000)
ALLOWABLE PROPERTY TAX CHARTER LIMIT	\$ 203,928,250	\$ 219,032,070	\$ 230,640,320
ALLOWABLE PROPERTY TAX SUBJECT TO MAXIMUM TAX RATES*	14,808,320	15,710,553	15,740,501
TOTAL ALLOWABLE PROPERTY TAX	\$ 218,736,570	\$ 234,742,623	\$ 246,380,821
PROPERTY TAX RELIEF			
SOA PERS Assistance	(7,238,336)	-	-
SOA Operational Assistance	(29,890,107)	(13,536,130)	(13,536,130)
Allowable Tax Capacity Remaining	(2,190)	(1,061,789)	(2,386,924)
TOTAL PROPERTY TAX TO BE COLLECTED	\$ 181,605,937	\$ 220,144,704	\$ 230,457,767

* Service areas with voter approved maximum tax rates.

(1) Voter approved O&M costs for various roads and drainage projects (\$686,000); Parks (\$5,800);
ALS Engine Station 12 (\$632,220) and Pedestrian Sidewalk (\$350,000)

(2) Legal settlement Wayne Karge case (\$17,240)

(3) Includes AFD remaining ALS Engine Station (\$1,585,020); Facility Maint Station 12 (\$31,860), Station 4 (\$27,400); ARDSA (\$577,100);
Anch Parks & Rec (\$330,870); Traffic (\$200,000).

2008/2009 Approved General Government Operating Budget

Expenditures and Funding Source Summary

	2007 REVISED BUDGET	2008 APPROVED BUDGET	2009 APPROVED BUDGET
<u>MOA CHARTER TAX LIMIT:</u>			
<u>EXPENDITURES</u>			
Departments (Direct Costs)	\$ 339,975,880	\$ 365,831,617	\$ 376,481,478
Voter-Approved Debt Service	43,812,040	46,150,880	47,831,680
Total Expenditures	<u>\$ 383,787,920</u>	<u>\$ 411,982,497</u>	<u>\$ 424,313,158</u>
<u>REVENUES</u>			
Non-Property Tax:			
Program, Other Taxes and Revenues	128,700,630	\$ 132,956,974	132,730,335
MUSA/MESA +1.25% + Utility Dividends	23,296,940	21,359,280	21,359,280
IGCs to Outside General Government	26,004,800	27,606,371	27,606,370
SOA Operational Assistance (SOA FY 07)	16,353,980	-	-
SOA PERS Assistance (SOA FY 07)	5,681,060	-	-
SOA PERS Assistance (SOA FY 08)	1,557,270		
SOA PERS Assistance (SOA FY 09/10)	-	11,221,791	13,644,867
SOA Operational Assistance (SOA FY 08/09/10)	13,536,130	13,536,130	13,536,130
Fund Balance Compliance/Other Applied	1,859,490	867,800	718,910
Total Non-Property Tax	<u>\$ 216,990,300</u>	<u>\$ 207,548,346</u>	<u>\$ 209,595,892</u>
Property Tax Required	166,797,620	204,434,151	214,717,266
MOA Allowable Property Tax Charter Limit	<u>203,928,250</u>	<u>219,032,070</u>	<u>230,640,320</u>
Balance Allowable Before Property Tax Relief	\$ 37,130,630	\$ 14,597,919	\$ 15,923,054
<u>PROPERTY TAX RELIEF:</u>			
SOA PERS Assistance	(7,238,336)	-	-
SOA General Assistance	<u>(29,890,107)</u>	<u>(13,536,130)</u>	<u>(13,536,130)</u>
Property Tax Capacity Remaining	<u>\$ 2,187</u>	<u>\$ 1,061,789</u>	<u>\$ 2,386,924</u>
<u>SERVICE AREAS WITH MAXIMUM TAX RATES:</u>			
<u>EXPENDITURES</u>			
Departments (Direct Costs)	\$ 15,246,550	\$ 15,435,558	\$ 15,435,558
Voter-Approved Debt Service	362,280	397,170	388,120
Total Expenditures	<u>\$ 15,608,830</u>	<u>\$ 15,832,728</u>	<u>\$ 15,768,010</u>
<u>REVENUES</u>			
Non-Property Tax:			
All Revenues, other than Property Taxes	\$ 936,320	\$ 1,092,595	\$ 1,108,359
IGCs	(1,075,450)	(1,080,850)	(1,080,850)
Applied Fund Balance	939,640	110,430	-
Total Non-Property Tax	<u>\$ 800,510</u>	<u>\$ 122,175</u>	<u>\$ 27,509</u>
Property Tax Required	\$ 14,808,320	\$ 15,710,553	\$ 15,740,501
Total Allowable Property Tax	<u>\$ 14,808,320</u>	<u>\$ 15,710,553</u>	<u>\$ 15,740,501</u>
Property Tax Capacity Remaining	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>SUMMARY:</u>			
NON-PROPERTY TAX REVENUE	\$ 217,790,810	\$ 207,670,521	\$ 209,623,401
PROPERTY TAX ALLOWABLE	218,736,570	234,742,623	246,380,821
TOTAL REVENUE AVAILABLE	<u>\$ 436,527,380</u>	<u>\$ 442,413,144</u>	<u>\$ 456,004,222</u>
TOTAL EXPENDITURES	<u>\$ 399,396,750</u>	<u>\$ 427,815,225</u>	<u>\$ 440,081,168</u>
REVENUE (OVER)/UNDER EXPENDITURES	\$ 37,130,630	\$ 14,597,919	\$ 15,923,054
PROPERTY TAX RELIEF	<u>(37,128,443)</u>	<u>(13,536,130)</u>	<u>(13,536,130)</u>
PROPERTY TAX CAPACITY REMAINING	<u>\$ 2,187</u>	<u>\$ 1,061,789</u>	<u>\$ 2,386,924</u>