

2008/2009 Proposed General Government Operating Budget

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2008/2009 Proposed General Government Operating Budget

APPENDIX A-1

2008 DIRECT COST BY EXPENDITURE CATEGORY

Fiscal Year: 2008

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation/ Amortization	Capital Outlay	Direct Cost
Anchorage Parks & Recreation	9,783,175	515,140	16,280	3,947,889	2,572,760	0	223,006	17,058,250
Assembly	2,064,179	13,310	44,150	910,180	0	0	0	3,031,819
Chief Fiscal Officer	381,146	3,000	5,000	458,700	0	0	0	847,846
Development Services	10,915,861	113,450	2,000	958,000	0	0	36,910	12,026,221
Economic & Community Develop	9,128,547	167,730	14,000	12,447,953	808,610	0	185,800	22,752,640
Employee Relations	2,467,208	17,290	3,280	2,701,320	0	0	21,450	5,210,548
Equal Opportunity	425,052	5,730	3,000	5,900	0	0	0	439,682
Equal Rights Commission	687,629	1,800	4,080	24,360	0	0	5,500	723,369
Finance	10,988,549	72,260	41,960	1,836,550	0	0	22,930	12,962,249
Fire	50,555,428	2,112,280	83,600	11,972,170	4,291,210	0	528,650	69,543,338
Health and Human Services	7,924,728	253,500	37,660	4,695,196	542,170	0	91,004	13,544,258
Heritage Land Bank	1,006,228	5,800	5,900	6,629,749	0	0	3,000	7,650,677
Information Technology	11,039,227	196,940	65,150	3,713,060	0	2,890,240	23,500	17,928,117
Internal Audit	555,538	1,200	2,500	6,540	0	0	2,870	568,648
Maintenance and Operations	15,557,103	3,296,210	20,000	28,209,150	36,447,270	0	40,200	83,569,933
Management and Budget	1,059,959	4,740	4,000	86,250	0	0	500	1,155,449
Mayor	1,289,908	7,170	22,510	260,730	0	0	3,000	1,583,318
Municipal Attorney	6,243,863	29,110	10,000	1,235,500	0	0	0	7,518,473
Municipal Manager	2,030,207	24,620	21,480	9,382,686	1,007,450	0	41,400	12,507,843
Planning	3,788,786	25,560	9,890	485,850	0	0	12,400	4,322,486
Police	65,055,681	2,309,160	100,180	13,175,602	388,600	0	759,430	81,788,653
Project Management & Eng	7,932,041	119,940	5,050	1,295,720	0	0	7,840	9,360,591
Public Transportation	14,248,469	3,072,010	4,670	3,431,500	489,980	0	0	21,246,629
Purchasing	1,592,863	10,060	3,700	121,620	0	0	0	1,728,243
Traffic	6,275,637	514,620	20,510	389,737	0	0	46,140	7,246,644
Convention Center	0	0	0	12,926,630	0	0	0	12,926,630
Total	242,997,012	12,892,630	550,550	121,308,542	46,548,050	2,890,240	2,055,530	429,242,554

2008/2009 Proposed General Government Operating Budget

APPENDIX A-2 2009 DIRECT COST BY EXPENDITURE CATEGORY

Fiscal Year: 2009

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation/ Amortization	Capital Outlay	Direct Cost
Anchorage Parks & Recreation	10,333,681	515,140	16,280	3,947,889	2,765,350	0	223,006	17,801,346
Assembly	2,095,504	13,310	44,150	910,180	0	0	0	3,063,144
Chief Fiscal Officer	386,357	3,000	5,000	458,700	0	0	0	853,057
Development Services	11,381,031	113,450	2,000	958,000	0	0	36,910	12,491,391
Economic & Community Develop	9,533,798	167,730	14,000	12,660,144	791,890	0	185,800	23,353,362
Employee Relations	2,548,656	17,290	3,280	2,882,430	0	0	21,450	5,473,106
Equal Opportunity	433,937	2,130	3,000	5,900	0	0	0	444,967
Equal Rights Commission	722,621	1,800	4,080	24,360	0	0	5,500	758,361
Finance	11,518,191	72,260	41,960	1,736,550	0	0	22,930	13,391,891
Fire	53,097,892	2,112,280	83,600	12,117,130	4,243,500	0	528,650	72,183,052
Health & Human Services	8,273,128	253,500	37,660	4,741,196	304,910	0	91,004	13,701,398
Heritage Land Bank	1,026,183	5,800	5,900	6,629,749	0	0	3,000	7,670,632
Information Technology	11,464,419	196,940	65,150	3,713,060	0	2,890,240	23,500	18,353,309
Internal Audit	575,270	1,200	2,500	6,540	0	0	1,370	586,880
Maintenance & Operations	16,122,764	3,296,210	20,000	28,093,150	38,234,630		40,200	85,806,954
Management & Budget	1,087,040	4,740	4,000	86,250	0	0	500	1,182,530
Mayor	1,313,213	7,170	22,510	320,730	0	0	3,000	1,666,623
Municipal Attorney	6,387,554	29,110	10,000	1,235,500	0	0	0	7,662,164
Municipal Manager	2,066,121	24,620	21,480	9,382,686	1,008,610	0	11,400	12,514,917
Planning	3,941,457	25,560	9,890	485,850	0	0	12,400	4,475,157
Police	69,326,807	2,309,160	100,180	13,387,722	393,050	0	560,430	86,077,349
Project Management & Eng	8,259,920	119,940	5,050	995,720	0	0	7,840	9,388,470
Public Transportation	14,836,246	3,072,010	4,670	3,431,500	477,860	0	0	21,822,286
Purchasing	1,662,340	10,060	3,700	121,620	0	0	0	1,797,720
Traffic	6,478,473	514,620	20,510	389,737	0	0	46,140	7,449,480
Convention Center	0	0	0	12,926,630	0	0	0	12,926,630
Total	254,872,603	12,889,030	550,550	121,648,923	48,219,800	2,890,240	1,825,030	442,896,176

2008/2009 Proposed General Government Operating Budget

APPENDIX B-1 FUNCTION COST BY FUND

Fund	Title	2007 Revised Budget	2008 Proposed Budget	2009 Proposed Budget
101	Areawide General Fund	\$ 114,372,010	127,088,856	\$ 130,933,751
102	City Service Area	89,530	0	0
104	Chugiak Fire Service Area	1,114,390	1,118,945	1,118,945
105	Glen Alps Service Area	394,220	298,589	298,589
106	Girdwood Valley Service Area	1,682,070	1,662,607	1,664,035
111	Birchtree/Elmore LRSA	258,560	259,505	259,505
112	Section 6/Campbell Airstrip LRSA	129,010	128,415	128,415
113	Valli Vue Estates LRSA	243,110	243,600	127,600
114	Skyranch Estates LRSA	34,600	34,716	34,716
115	Upper Grover LRSA	13,880	13,890	13,890
116	Raven Woods/Bubbling Brook LRSA	17,910	17,962	17,962
117	Mt. Park Estates LRSA	32,480	32,589	32,589
118	Mt. Park/Robin Hill LRSA	127,890	128,276	128,276
119	Chugiak, Birchwood, ER Rural Road SA	6,550,020	6,597,987	6,609,901
121	Eaglewood Contributing RSA	95,060	95,059	95,059
122	Gateway Contributing RSA	2,350	2,349	2,349
123	Lakehill LRSA	32,100	32,197	32,197
124	Totem LRSA	33,210	33,250	33,250
125	Paradise Valley South LRSA	11,610	11,647	11,647
126	SRW Homeowners LRSA	48,810	49,007	49,007
129	Eagle River Streetlight SA	260,780	295,718	295,718
131	Anchorage Fire SA	50,087,870	53,432,770	55,099,241
141	Anchorage Roads and Drainage SA	66,273,350	67,831,112	70,125,496
142	Talus West LRSA	78,280	78,554	78,554
143	Upper O'Malley LRSA	622,450	624,962	624,962
144	Bear Valley LRSA	49,210	49,400	49,400
145	Rabbit Creek View/Hts LRSA	80,810	81,191	81,191
146	Villages Scenic Parkway LRSA	14,170	14,174	14,174
147	Sequoia Estates LRSA	18,540	18,606	18,606
148	Rockhill LRSA	49,050	49,133	49,133
149	South Goldenview Area RRSA	512,900	515,157	515,157
151	Anchorage Metropolitan Police SA	82,955,630	88,260,647	92,816,783
161	Anchorage Parks & Recreation SA	17,967,450	19,943,479	20,689,342
162	Eagle River-Chugiak Parks & Rec	4,176,810	4,330,800	4,382,716
181	Anchorage Building Safety SA	8,605,820	9,431,290	9,728,759
191	Public Finance and Investments	1,567,860	1,393,038	1,405,586
213	Police/Fire Retiree Medical Admin	610	10,231	11,924
221	Heritage Land Bank	1,091,180	1,291,294	1,300,615
301	PAC Surcharge Revenue Bond Fund	340,820	336,820	337,820
313	Police/Fire Retiree Medical Liability	2,267,350	2,436,800	2,587,910
602	Self Insurance ISF	511,330	518,315	520,306
607	Information Technology ISF	2,470	943,300	1,064,783
202	Convention Center	11,649,840	12,926,630	12,926,630
	Total	<u>\$ 374,467,400</u>	<u>\$ 402,662,860</u>	<u>\$ 416,316,489</u>

2008/2009 Proposed General Government Operating Budget

**APPENDIX B-2
2008 FUND FUNCTION COST BY EXPENDITURE CATEGORY**

Fund	Title	Personal Services	Supplies	Travel	Other Services	Debt Service	Deprec- iation/ Amorti- zation	Capital Outlay	Direct Cost	IGCs From	IGCs To	Function Cost
Within Charter Tax Cap												
101	Areawide General Fund	98,353,595	6,126,490	313,610	46,885,413	2,773,080	0	880,464	155,332,652	58,168,037	(86,411,833)	127,088,857
102	City Service Area	0	0	0	0	0	0	0	0	0	0	0
131	Anchorage Fire SA	35,678,271	480,500	24,500	4,879,080	3,632,350	0	202,750	44,897,451	15,448,833	(6,913,515)	53,432,769
141	Anchorage Roads & Drainage SA	13,516,575	2,835,490	17,200	11,699,160	36,447,270	0	56,340	64,572,035	4,434,795	(1,175,718)	67,831,112
151	Anchorage Metropolitan Police SA	65,055,681	2,306,660	100,180	11,699,160	388,600	0	560,430	80,110,711	12,872,175	(4,722,239)	88,260,648
161	Anchorage Parks & Recreation SA	9,755,864	512,740	16,280	3,481,199	2,572,760	0	223,006	16,561,849	4,239,227	(857,597)	19,943,479
181	Anchorage Building Safety SA	7,271,949	65,640	1,000	788,600	0	0	14,500	8,141,689	2,616,234	(1,326,633)	9,431,290
191	Public Finance and Investments	405,829	2,100	8,860	788,470	0	0	2,000	1,207,259	185,779	0	1,393,038
202	Convention Center Oper Reserve	0	0	0	12,926,630	0	0	0	12,926,630	0	0	12,926,630
213	Police/Fire Retiree Medical Admin	119,037	1,280	0	30,970	0	0	0	151,287	9,718	(150,773)	10,231
221	Heritage Land Bank	670,413	4,800	5,000	280,200	0	0	2,200	962,613	328,681	0	1,291,294
301	PAC Surcharge Revenue Bond Fund	0	0	0	0	336,820	0	0	336,820	0	0	336,820
313	Police/Fire Retiree Medical Liability	0	0	0	2,436,800	0	0	0	2,436,800	0	0	2,436,800
602	Self Insurance ISF	133,508	2,000	0	9,234,230	0	0	0	9,369,738	828,848	(9,680,271)	518,315
607	Information Technology ISF	10,331,344	101,570	63,170	3,091,270	0	2,890,240	20,000	16,497,594	4,544,745	(20,099,039)	943,300
Subtotal Within Charter Tax Cap		241,292,065	12,439,270	549,800	108,221,182	46,150,880	2,890,240	1,961,690	413,505,127	103,677,071	(131,337,616)	385,844,582
SA with Maximum Tax Rates												
104	Chugiak Fire Service Area	0	191,000	750	746,500	0	0	78,000	1,016,250	120,020	(17,325)	1,118,945
105	Glen Alps Service Area	0	0	0	274,330	0	0	0	274,330	24,259	0	298,589
106	Girdwood Valley Service Area	27,312	2,400	0	1,420,440	29,120	0	0	1,479,272	212,274	(28,938)	1,662,607
111	Birchtree/Elmore LRSA	0	0	0	238,600	0	0	0	238,600	20,905	0	259,505
112	Section 6/Campbell Airstrip LRSA	0	0	0	140,000	0	0	0	140,000	14,665	(26,250)	128,415
113	Valli Vue Estates LRSA	0	0	0	232,610	0	0	0	232,610	10,990	0	243,600
114	Skyranch Estates LRSA	0	0	0	31,380	0	0	0	31,380	3,336	0	34,716
115	Upper Grover LRSA	0	0	0	12,780	0	0	0	12,780	1,110	0	13,890
116	Raven Woods/Bubbling Brook LRSA	0	0	0	16,720	0	0	0	16,720	1,242	0	17,962
117	Mt. Park Estates LRSA	0	0	0	29,610	0	0	0	29,610	2,979	0	32,589
118	Mt. Park/Robin Hill LRSA	0	0	0	119,320	0	0	0	119,320	8,956	0	128,276
119	Chugiak, Birchwood, ER Rural Rd SA	431,165	169,940	0	5,895,650	0	0	6,000	6,502,755	118,857	(23,625)	6,597,987
121	Eaglewood Contributing RSA	0	0	0	94,730	0	0	0	94,730	329	0	95,059
122	Gateway Contributing RSA	0	0	0	2,020	0	0	0	2,020	329	0	2,349
123	Lakehill LRSA	0	0	0	29,460	0	0	0	29,460	2,737	0	32,197
124	Totem LRSA	0	0	0	31,720	0	0	0	31,720	1,530	0	33,250
125	Paradise Valley South LRSA	0	0	0	10,520	0	0	0	10,520	1,127	0	11,647
126	SRW Homeowners LRSA	0	0	0	44,510	0	0	0	44,510	4,497	0	49,007
129	Eagle River Streetlight SA	0	4,900	0	242,380	0	0	0	247,280	48,438	0	295,718
142	Talus West LRSA	0	0	0	72,110	0	0	0	72,110	6,444	0	78,554
143	Upper O'Malley LRSA	0	0	0	571,370	0	0	0	571,370	53,592	0	624,962
144	Bear Valley LRSA	0	0	0	44,920	0	0	0	44,920	4,480	0	49,400
145	Rabbit Creek View/Hts LRSA	0	0	0	71,920	0	0	0	71,920	9,271	0	81,191
146	Villages Scenic Parkway LRSA	0	0	0	13,190	0	0	0	13,190	984	0	14,174
147	Sequoia Estates LRSA	0	0	0	16,860	0	0	0	16,860	1,746	0	18,606
148	Rockhill LRSA	0	0	0	46,490	0	0	0	46,490	2,643	0	49,133
149	South Goldenview Area RRSA	0	0	0	466,220	0	0	0	466,220	48,937	0	515,157
162	Eagle River-Chugiak Parks & Rec SA	1,246,472	85,120	0	2,171,000	368,050	0	9,840	3,880,482	450,318	0	4,330,800
Subtotal SA with Max Tax Rates		1,704,948	453,360	750	13,087,360	397,170	0	93,840	15,737,428	1,176,988	(96,138)	16,818,278
Gen'l Govt Total		242,997,014	12,892,630	550,550	121,308,542	46,548,050	2,890,240	2,055,530	429,242,556	104,854,059	(131,433,754)	402,662,860

2008/2009 Proposed General Government Operating Budget

APPENDIX C GENERAL GOVERNMENT TAX RATE TRENDS 2000 - 2009
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NOTE: The 2008 and 2009 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated in April 2008 and April 2009 when the Assembly sets actual tax rates and levies property taxes. The preliminary 2008 and 2009 tax rates shown here are the rates proposed to be levied by the Assembly, prior to any property tax credit that may be available.

Taxing District	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1	9.68	9.83	9.36	9.24	8.94	8.70	8.17	7.75	7.82	8.05
* 2, 7, 19-21, 28, 31-35, 37-41, 44, 45, 48, 52-54	6.63	6.19	6.37	6.14	6.02	5.94	5.35	5.16	5.28	5.47
3	9.66	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.82	8.05
4	5.04	4.59	4.81	4.89	4.57	4.11	4.43	4.23	4.24	4.29
5	6.96	6.40	6.42	6.00	6.22	6.10	5.47	5.58	5.58	5.69
8	9.65	9.79	9.33	9.23	8.92	8.69	8.15	7.75	7.82	8.05
* 9	5.88	5.46	5.63	5.39	5.34	5.32	4.79	4.56	4.68	4.86
* 10, 50	8.51	8.26	8.42	7.95	8.62	8.59	7.87	7.52	7.72	7.87
12	9.32	8.95	8.84	8.39	8.77	8.59	7.79	7.91	7.92	8.05
14	9.66	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.82	8.05
15	1.64	1.24	1.56	1.50	1.10	.64	.46	0.23	0.53	.62
* 16	4.27	3.64	3.95	3.75	3.47	3.35	3.03	2.83	2.94	3.11
18	9.66	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.82	8.05
* 22, 51	7.90	7.44	7.73	7.19	7.64	7.62	7.02	6.79	6.94	7.06
* 23, 43	4.27	5.46	5.63	5.39	5.34	5.32	4.79	4.56	4.68	4.86
30	6.90	6.44	6.74	6.31	6.75	6.62	6.11	5.79	5.98	6.12
36						7.19	6.60	6.66	6.72	6.89
42	7.30	7.25	6.92	6.85	6.37	6.10	5.83	5.42	5.48	5.69
46	6.63	6.38	6.54	6.28	6.74	6.91	6.33	6.04	6.11	6.27
47	4.97	4.51	4.80	4.57	4.82	4.84	4.47	4.22	4.28	4.43
* 55	4.27	3.64	3.95	3.75	3.47	3.35	3.03	2.83	2.94	3.11
* 56	-	-	3.95	3.75	3.47	3.35	3.03	2.83	2.94	3.11

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

2008 Proposed General Government Operating Budget

**APPENDIX D-1
PRELIMINARY GENERAL GOVERNMENT PROPERTY TAX
PER \$100,000 ASSESSED VALUATION
2008**

NOTE: The 2008 taxes shown in this appendix are based on preliminary assessed valuations. Assessed valuations and tax rates will be updated in April 2008 when the Assembly sets actual tax rates and levies property taxes. The tax values shown are the projected taxes to be levied and the impact of the property tax credit anticipated to be available in 2008.

Taxing District	Areawide¹	Fire	Roads	Police	Parks & Rec	One-Time Tax Credit	Total
* 1	\$ 53	\$ 174	\$ 254	\$ 241	\$ 60	(43)	\$ 739
* 2, 7, 19-21, 28, 31-35, 37-41, 44, 45, 48, 52-54	53	174	-	241	60	(43)	485
3, 14, 18	53	174	254	241	60	(43)	739
4	53	118	154	-	99	(43)	381
5	53	-	264	241	-	(43)	515
8	53	174	254	241	60	(43)	739
* 9, 23, 43	53	174		241	-	(43)	425
* 10, 50	53	174	197	241	107	(43)	729
12	53	174	264	241	60	(43)	749
15	53	-	-	-	-	(43)	10
* 16, 55, 56	53	-	-	241	-	(43)	251
* 22, 51	53	96	197	241	107	(43)	651
30	53	-	197	241	107	(43)	555
36	53	174	144	241	60	(43)	629
42	53	-	254	241	-	(43)	505
46	53	174	36	241	107	(43)	568
47	53	-	27	241	107	(43)	385

¹ 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.

* Property taxes for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

2008/2009 Proposed General Government Operating Budget

**APPENDIX D-2
PRELIMINARY GENERAL GOVERNMENT PROPERTY TAX
PER \$100,000 ASSESSED VALUATION
2009**

NOTE: The 2009 taxes shown in this appendix are based on preliminary assessed valuations. Assessed valuations and tax rates will be updated in April 2009 when the Assembly sets actual tax rates and levies property taxes. The tax values shown are the projected taxes to be levied and the impact of the property tax credit anticipated to be available in 2009

Taxing District	Areawide¹	Fire	Roads	Police	Parks & Rec	One-Time Tax Credit	Total
* 1	\$ 62	\$ 175	\$ 258	\$ 249	\$ 61	(43)	\$ 762
* 2, 7, 19-21, 28, 31-35, 37-41, 44, 45, 48, 52-54	62	175	-	249	61	(43)	504
3, 14, 18	62	175	258	249	61	(43)	762
4	62	117	153	-	97	(43)	386
5	62	-	258	249	-	(43)	526
8	62	175	258	249	61	(43)	762
* 9, 23, 43	62	175		249	-	(43)	443
* 10, 50	62	175	195	249	106	(43)	744
12	62	175	258	249	61	(43)	762
15	62	-	-	-	-	(43)	19
* 16, 55, 56	62	-	-	249	-	(43)	268
* 22, 51	62	94	195	249	106	(43)	663
30	62	-	195	249	106	(43)	569
36	62	175	142	249	61	(43)	646
42	62	-	258	249	-	(43)	526
46	62	175	35	249	106	(43)	584
47	62	-	26	249	106	(43)	400

¹ 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.

* Property taxes for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

2008/2009 Proposed General Government Operating Budget

APPENDIX E-1 2008 PERSONNEL BENEFIT RATES
--

	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>IBEW and Oper Eng</u>
MOA 401 K Contribution	2.00%	-	-	-
Retirement	32.16% *	32.16% *	32.16% *	14.50% *
Social Security	2.25%	1.30%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	7.00%	5.00%	7.00%	7.00%
Unemployment Compensation	0.20%	0.20%	0.20%	0.20%

Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\ Monthly Cost</u>
Police	\$16,960	\$1,413
Fire	\$16,010	\$1,334
AMEA	\$13,930	\$1,161
IBEW/Carpenters	\$12,080	\$1,007
Local 71 (Laborers)	\$12,890	\$1,074
Teamsters	\$15,200	\$1,267
Machinists (now non-reps)	\$15,200	\$1,267
Plumbers	\$13,630	\$1,136
Operating Engineers	\$9,980	\$832
Non-represented & Execs	\$15,200	\$1,267

* PERS Public Safety @ 21.32%, and PERS all others @ 36.63% for PERS blended rate of 32.16% for Municipality of Anchorage. IBEW and Operating Engineers do not participate in PERS.

2008/2009 Proposed General Government Operating Budget

APPENDIX E-2 2009 PERSONNEL BENEFIT RATES
--

	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>IBEW and Oper Eng</u>
MOA 401 K Contribution	2.00%	-	-	-
Retirement	32.16% *	32.16% *	32.16% *	14.50% *
Social Security	2.25%	1.30%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	7.00%	5.00%	7.00%	7.00%
Unemployment Compensation	0.20%	0.20%	0.20%	0.20%

Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Budget Cost</u> (rounded)	<u>Pay Period\ Monthly Cost</u>
Police	\$17,980	\$1,498
Fire	\$16,970	\$1,414
AMEA	\$14,770	\$1,231
IBEW/Carpenters	\$12,800	\$1,067
Local 71 (Laborers)	\$13,660	\$1,138
Teamsters	\$16,110	\$1,343
Machinists (now non-reps)	\$16,110	\$1,343
Plumbers	\$14,450	\$1,204
Operating Engineers	\$10,580	\$882
Non-represented & Execs	\$16,110	\$1,343

* PERS Public Safety @ 21.32%, and PERS all others @ 36.63% for PERS blended rate of 32.16% for Municipality of Anchorage. IBEW and Operating Engineers do not participate in PERS.

2008/2009 Proposed General Government Operating Budget

APPENDIX F OVERTIME BY DEPARTMENT
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Department	2007		2008	2009
	Revised Budget	Expended at 8/31/07	Proposed Budget	Proposed Budget
Assembly	\$ 9,000	\$ 6,067	\$ 9,000	\$ 9,000
Chief Fiscal Officer	-	-	-	-
Development Services	252,060	167,642	252,060	252,060
Economic & Community Development	41,470	20,588	42,650	42,650
Employee Relations	13,860	4,911	13,860	13,860
Equal Rights Commission	-	856	-	-
Office of Equal Opportunity	-	-	-	-
Finance	70,000	102,978	85,000	85,000
Anchorage Fire	1,724,130	2,939,831	1,642,230	1,642,230
Health and Human Services	24,440	21,827	24,440	24,440
Heritage Land Bank	-	-	-	-
Information Technology	29,470	56,420	29,470	29,470
Internal Audit	-	-	-	-
Maintenance and Operations	735,930	712,373	505,000	505,000
Mayor	-	-	-	-
Municipal Attorney	-	1,864	-	-
Municipal Manager	-	345	-	-
Office of Management and Budget	6,990	2,312	6,990	6,990
Anchorage Parks and Recreation	71,270	125,134	71,270	71,270
Planning	75,260	40,439	75,260	75,260
Anchorage Police	2,707,270	4,272,418	2,707,270	2,707,270
Project Management and Engineering	142,460	99,700	209,550	209,550
Public Transportation	378,710	312,113	378,710	378,710
Purchasing	-	-	-	-
Traffic	150,180	112,979	144,860	144,860
General Government Total	\$ 6,432,500	\$ 9,000,797	\$ 6,197,620	\$ 6,197,620

2008/2009 General Government Operating Budget Proposed

APPENDIX G 2008 DEBT SERVICE BUDGETING REQUIREMENTS

Year	Fund	DeptID	Description	Principal	Interest	Total	Fiscal Agent/ Paying Agent Fee
2008	101	1242	Emerg Ops Ctr	517,000	489,850	1,006,850	600
2008	101	2150	Senior Center	25,000	21,760	46,760	40
2008	101	2150	Water Qual	230,000	4,030	234,030	140
2008	101	2710	Cemetery	144,000	117,000	261,000	200
2008	101	3530	EMS	318,000	311,220	629,220	520
2008	101	5122	Port/Small Boat Harbor	90,000	13,650	103,650	90
2008	101	6110	Transit	257,000	232,600	489,600	380
2008	106	3550	Girdwood Fire	20,000	9,100	29,100	20
2008	131	3520	Anchorage Fire	1,855,000	1,562,010	3,417,010	2,390
2008	141	7671	ARDSA	20,802,000	15,616,630	36,418,630	28,640
2008	151	4850	Anchorage Police	235,000	153,290	388,290	310
2008	161	5121	Anch Parks/Rec	1,438,000	1,132,880	2,570,880	1,880
2008	162	5471	Eagle River Parks/Rec	199,000	168,760	367,760	290
				<u>\$ 26,130,000</u>	<u>\$ 19,832,780</u>	<u>\$ 45,962,780</u>	<u>\$ 35,500</u>

Debt Service Reconciliation:

Funded Debt Service from Appendix A-1	46,548,050
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	35,500
Fire Apparatus Lease/Purchase	212,950
Performing Arts Center Roof Revenue Bond	336,820
Debt Service on Voter-Approved GO Bonds	<u>\$ 45,962,780</u>

2009 DEBT SERVICE BUDGETING REQUIREMENTS

Year	Fund	DeptID	Description	Principal	Interest	Total	Fiscal Agent/ Paying Agent Fee
2009	101	1242	Emerg Ops Ctr	523,000	484,870	1,007,870	740
2009	101	2150	Senior Center	26,000	20,770	46,770	40
2009	101	2150	Water Qual	-	-	-	-
2009	101	2710	Cemetery	147,000	110,900	257,900	200
2009	101	3530	EMS	321,000	301,950	622,950	520
2009	101	5122	Port/Small Boat Harbor	85,000	9,410	94,410	90
2009	101	6110	Transit	256,000	221,480	477,480	380
2009	102	7661	ARDSA	21,345,000	16,860,320	38,205,320	29,310
2009	106	3550	Girdwood Fire	20,000	8,530	28,530	20
2009	131	3520	Anchorage Fire	1,876,000	1,500,140	3,376,140	2,390
2009	151	4850	Anchorage Police	250,000	142,740	392,740	310
2009	161	5121	Anch Parks/Rec	1,556,000	1,207,450	2,763,450	1,900
2009	162	5471	Eagle River Parks/Rec	200,000	159,280	359,280	290
				<u>\$ 26,605,000</u>	<u>\$ 21,027,840</u>	<u>\$ 47,632,840</u>	<u>\$ 36,190</u>

Debt Service Reconciliation:

Funded Debt Service from Appendix A-2	48,219,800
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	36,190
Fire Apparatus Lease/Purchase	212,950
Performing Arts Center Roof Revenue Bond	337,820
Debt Service on Voter-Approved GO Bonds	<u>\$ 47,632,840</u>

2008/2009 Proposed General Government Operating Budget

**APPENDIX G
DEBT SERVICE BUDGETING REQUIREMENTS**

2008 DEBT SERVICE BUDGETING REQUIREMENTS

Fund	Description	Principal	Interest	Total	Fiscal Agent Fee
101	AW Comm & Ops Ctr	\$ 517,000	\$ 489,850	\$ 1,006,850	600
101	Senior Center	25,000	21,760	46,760	40
101	Water Quality	230,000	4,030	234,030	140
101	Cemetery	144,000	117,000	261,000	200
101	EMS	318,000	311,220	629,220	520
101	Port/Small Boat Harbor	90,000	13,650	103,650	90
101	Transit	257,000	232,600	489,600	380
102	ARDSA/City SA	-	-	-	-
106	Girdwood Fire	20,000	9,100	29,100	20
131	Anchorage Fire	1,855,000	1,562,010	3,417,010	2,390
141	ARDSA	20,802,000	15,616,630	36,418,630	28,640
151	Anchorage Police	235,000	153,290	388,290	310
161	Anchorage Parks/Rec	1,438,000	1,132,880	2,570,880	1,880
162	Eagle River Parks/Rec	199,000	168,760	367,760	290
		<u>\$26,130,000</u>	<u>\$19,832,780</u>	<u>\$45,962,780</u>	<u>\$ 35,500</u>

Debt Service Reconciliation:

Funded Debt Service from Appendix A-1	46,548,050
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	35,500
Fire Apparatus Lease/Purchase	212,950
Performing Arts Center Roof Revenue Bond	336,820
	<u>585,270</u>
Debt Service on Voter-Approved GO Bonds	<u>\$45,962,780</u>

2009 DEBT SERVICE BUDGETING REQUIREMENTS

Fund	Description	Principal	Interest	Total	Fiscal Agent Fee
101	AW Comm & Ops Ctr	\$ 523,000	\$ 484,870	\$ 1,007,870	740
101	Senior Center	26,000	20,770	46,770	40
101	Water Quality	-	-	-	-
101	Cemetery	147,000	110,900	257,900	200
101	EMS	321,000	301,950	622,950	520
101	Port/Small Boat Harbor	85,000	9,410	94,410	90
101	Transit	256,000	221,480	477,480	380
102	ARDSA/City SA	-	-	-	-
106	Girdwood Fire	20,000	8,530	28,530	20
131	Anchorage Fire	1,876,000	1,500,140	3,376,140	2,390
141	ARDSA	21,345,000	16,860,320	38,205,320	29,310
151	Anchorage Police	250,000	142,740	392,740	310
161	Anchorage Parks/Rec	1,556,000	1,207,450	2,763,450	1,900
162	Eagle River Parks/Rec	200,000	159,280	359,280	290
		<u>\$26,605,000</u>	<u>\$21,027,840</u>	<u>\$47,632,840</u>	<u>\$ 36,190</u>

Debt Service Reconciliation:

Funded Debt Service from Appendix A-2	48,219,800
Less Non-General Obligation Bond Long-term Debt:	
Fiscal Agency Fees	36,190
Fire Apparatus Lease/Purchase	212,950
Performing Arts Center Roof Revenue Bond	337,820
	<u>586,960</u>
Debt Service on Voter-Approved GO Bonds	<u>\$47,632,840</u>

2008/2009 General Government Operating Budget

APPENDIX H

Department of Neighborhoods

OPERATING GRANT FUNDED PROGRAMS

GRANT PROGRAM	FY 2007				FY 2008				Latest Grant Expiration
	Anticipated resources used Amount	FT	PT	T	Anticipated resources used Amount	FT	PT	T	
TOTAL GRANT FUNDING	\$ 3,965,603	18	-	-	\$ 4,414,050	18	-	-	
TOTAL NEIGHBORHOODS GENERAL GOVERNMENT OPERATING BUDGET	\$ Dept. 100% grant-funded \$ 3,965,603	18	-	-	\$ Dept. 100% grant-funded \$ 4,414,050	18	-	-	
GRANT FUNDING MAY REPRESENT	n/a	OF THE DEPARTMENT'S REVISED 2007 DIRECT COST OPERATING BUDGET.							
GRANT FUNDING MAY REPRESENT	n/a	OF DEPARTMENT'S DIRECT COST IN THE UPDATED 2008 OPERATING BUDGET.							
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) MANAGEMENT	\$ 406,398	5			\$ 397,365	4			Dec-08
- Provide funds for managing Community Development Block Grant projects and funds including technical services and administration.									
CDBG - CAPITAL AND HOUSING IMPROVEMENT PROJECTS	\$ 1,272,515	4			\$ 1,291,437	3			Dec-08
- Provide funds for various Community Development Block Grant projects benefiting low and moderate income and disadvantaged residents.									
CDBG - PUBLIC SERVICES	\$				\$ 298,024				Dec-08
- Provide operating funds to various non-profit social services agencies based on recommendations developed by the Social Services Task Force.									
HOME INVESTMENT PARTNERSHIPS PROGRAM	\$ 933,451				\$ 902,867				Dec-08
- Affordable housing assistance including down payment and closing cost assistance, rental and home ownership development subsidies, Community Housing Development Organization (CHDO) operating expense assistance.									
HOME Program - ADMIN/PLANNING	\$ 100,884	1			\$ 100,318	1			Dec-08
- Provide for managing HOME Program funds, including technical services and administration.									

2008/2009 General Government Operating Budget

APPENDIX H

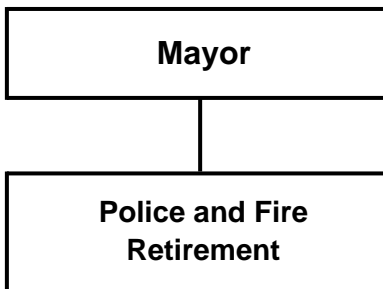
Department of Neighborhoods

OPERATING GRANT FUNDED PROGRAMS

GRANT PROGRAM	FY 2007				FY 2008				Latest Grant Expiration
	Anticipated resources used Amount	FT	PT	T	Anticipated resources used Amount	FT	PT	T	
AMERICAN DREAM DOWNPAYMENT INITIATIVE (ADDI)	\$ 25,488				\$ 25,488				Dec-08
- Down payment assistance for low income households.									
WEATHERIZATION									
- Weatherize homes for eligible low income homes with federal and state funds:									
Low Income WX Assistance Pgrm - AHFC	\$ 859,646	5			\$ 1,070,335	7			4/1/2007-3/31/2008
Low Income WX Assistance Pgrm - DOE	\$ 367,221	3			\$ 328,216	3			4/1/2007-3/31/2008
Total	\$ 3,965,603	18	-	-	\$ 4,414,050	18	-	-	

2008/2009 Proposed General Government Operating Budget

Appendix I Police and Fire Retirement Agency



2008/2009 Proposed General Government Operating Budget

<p><i>Appendix I</i></p> <p><i>Police and Fire Retirement Agency</i></p>
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Resource Plan			
Description	2007 Revised	2008 Proposed	2009 Proposed
<i>Financial Summary</i>			
Plans	\$ 1,022,380	\$ 929,332	\$ 940,178
Direct Organization Cost	1,022,380	929,332	940,178
IGCs From	116,440	89,754	89,754
IGCs To			
Function Cost	1,138,820	1,019,086	1,029,932
Program Revenues	(1,112,260)	(1,019,086)	(1,029,929)
Net Cost	\$ 26,560	\$ -	\$ 3
<i>Personnel Summary</i>			
Full-Time Employees	3	3	3
Part-Time Employees	1	1	1
Temporary Employees	-	-	-
Total Employees	4	4	4
<i>Resource Costs by Category</i>			
Personnel	\$ 418,910	\$ 450,282	461,128
Supplies	3,490	4,000	4,000
Travel	45,000	52,000	52,000
Other Services	534,970	407,050	407,050
Debt Service	-	-	-
Depreciation/Amortization	9,990	9,000	9,000
Capital Outlay	10,020	7,000	7,000
Total Direct Cost	\$ 1,022,380	\$ 929,332	\$ 940,178

2008/2009 Proposed General Government Operating Budget

**APPENDIX J
2008 - 2013 FISCAL TRENDS**

Six Year Projection	2008	2009	2010	2011	2012	2013
REVENUES (\$ in millions)						
Federal Revenues	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56
State Revenues ¹⁾	26.30	28.73	28.92	29.30	29.59	29.88
Local Revenues & Non-Property Taxes ²⁾	154.70	154.33	161.27	168.53	176.12	184.04
Property Taxes ²⁾	234.65	246.30	257.38	268.97	281.07	293.72
IGC's Outside General Government ²⁾	26.58	26.58	27.78	29.03	30.33	31.70
Total Revenues	\$442.79	\$456.50	\$475.92	\$496.39	\$517.67	\$539.90
EXPENDITURES (\$ in millions)						
Personnel Services ³⁾	\$243.00	\$254.87	\$267.97	\$281.36	\$295.43	\$310.20
Public Safety - 10 new positions per year with support gear, equipment	*	*	\$1.30	\$1.36	\$1.42	1.48
Debt Service ⁴⁾	46.55	\$48.22	\$50.15	\$52.15	\$54.24	\$56.41
All Other ⁵⁾	139.69	139.81	144.00	148.32	152.77	157.36
Total Expenditures	\$429.24	\$442.90	\$463.42	\$483.20	\$503.86	\$525.45
Revenues Over/(Under) Expenditures	13.55	13.60	12.50	13.19	13.80	14.45
Property Tax Relief to the extent SOA Operational Assistance is available	(13.54)	(13.54)	(13.54)	(13.54)	(13.54)	(13.54)
Fiscal Surplus/ (Gap) Trend	\$0.01	\$0.06	(\$1.04)	(\$0.35)	\$0.26	\$0.91

1) Assumes state revenues are flat beyond 2009, except for PERS Relief which is estimated to increase by 2% per year beyond 2009.

2) Assumes 4.5% per year increase beyond 2009.

3) Assumes continuation level staffing, except for public safety, with a 5% cost increase beyond 2009.

4) Assumes 4% per year increase beyond 2009.

5) Assumes 3% per year increase beyond 2009.

* The 2008 proposed budget includes four COPS in Schools officers fully funded within the operating budget and 20 new sworn officers. The 2009 proposed budget includes full-year costs for the 20 new officers brought on in 2008 plus funding for another 13 new sworn officers.

2008/2009 Proposed General Government Operating Budget

APPENDIX K 2009 Alcohol Tax Scenario

Department	2009 Proposed Budget	New Services	2009 With Alcohol Tax
Assembly	\$ 3,063,144		3,063,144
Chief Fiscal Officer	853,057		853,057
Development Services	12,491,391		12,491,391
Economic & Community Development	23,353,362		23,353,362
Employee Relations	5,473,106		5,473,106
Office of Equal Opportunity	444,967		444,967
Equal Rights Commission	758,361		758,361
Finance	13,391,891		13,391,891
Fire	72,183,052	1,000,000	73,183,052 (1)
Health & Human Services	13,701,398	3,550,000	17,251,398 (2)
Heritage Land Bank/Real Estate Services	7,670,632		7,670,632
Information Technology	18,353,309		18,353,309
Internal Audit	586,880		586,880
Maintenance & Operations	85,806,954		85,806,954
Management & Budget	1,182,530		1,182,530
Mayor	1,666,623		1,666,623
Municipal Attorney	7,662,164	300,000	7,962,164 (3)
Municipal Manager	12,514,917		12,514,917
Anchorage Parks & Recreation	17,801,346	250,000	18,051,346 (4)
Planning	4,475,157		4,475,157
Police	86,077,349	5,900,000	91,977,349 (5)
Project Management & Engineering	9,388,470		9,388,470
Public Transportation	21,822,286		21,822,286
Purchasing	1,797,720		1,797,720
Traffic	7,449,480		7,449,480
Convention Ctr Resv - Fund 202	12,926,630		12,926,630
TOTALS	\$ 442,896,176	\$ 11,000,000	453,896,176

(1) Fire Department:

- \$500,000 - Two additional vans for Community Service Patrol (CSP)
- \$230,000 - 2 Dispatchers
- \$270,000 - 3 EMS

(2) Health & Human Services:

- \$3,300,000 - Local grants to community-based programs
- \$250,000 - Local support to Wellness Court (drug/alcohol related violations)

(3) Municipal Attorney:

- \$300,000 - 2 prosecutors in state/federal offices

(4) Anchorage Parks & Recreation:

- \$250,000 - Community work service program

(5) Police:

- \$800,000 - 10 Sworn officers
- \$520,000 - 5 Cops in Schools (expanded to middle schools)
- \$500,000 - Police Cadets primarily for park patrol
- \$1,530,000 - Support Equipment for 43 officers added in 2008/2009
- \$400,000 - 5 support personnel (property evidence, records)
- \$200,000 - Police support at the Multi-disciplinary Center (MDC)
- \$500,000 - Equipment for EOC-based park, trailhead, downtown security
- \$1,200,000 - 15 officers for special downtown/bar/alcohol police unit (evening/weekend hours)
- \$250,000 - Public safety grant matches