



Municipality of Anchorage

First Quarter Budget Revisions

2010 General Government
Operating Budget

Supporting Documentation Volume 2

Assembly Work Session
April 9, 2010

Mayor Dan Sullivan
Anchorage, Alaska

FY09 Year End Balance

Department Budget To Actuals

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Approp	Description	Budget**	Expended	Encumbered	Pre-Encum	Remaining	% Spent
1000	Personnel Services	\$228,730,680.00	\$225,990,194.25	\$0.00	\$0.00	\$2,740,485.75	98.80%
2000	Non-Labor	\$112,427,406.00	\$106,128,698.40	\$137,737.16	\$0.00	\$6,160,970.44	94.52%
3900	Contributions to Others	\$241,432,534.00	\$240,719,767.30	\$0.00	\$0.00	\$712,766.70	99.70%
3940	Budget Restricted	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	0.00%
4000	Debt Service	\$49,244,397.00	\$48,468,370.07	\$0.00	\$0.00	\$776,026.93	98.42%
4500	Depreciation and Amortization	\$2,890,240.00	\$2,921,280.76	\$0.00	\$0.00	(\$31,040.76)	101.07%
Total Direct Costs		\$634,725,317.00	\$624,228,310.78	\$137,737.16	\$0.00	\$10,359,269.06	98.36%
6000	Charges from Depts	\$112,463,514.00	\$111,065,568.07	\$0.00	\$0.00	\$1,397,945.93	98.75%
Total Budgeted Costs		\$747,188,831.00	\$735,293,878.85	\$137,737.16	\$0.00	\$11,757,214.99	98.42%
7000	Charges to Depts	(\$137,021,486.00)	(\$146,373,786.14)	\$0.00	\$0.00	\$9,352,300.14	106.82%
Total Function Costs		\$610,167,345.00	\$588,920,092.71	\$137,737.16	\$0.00	\$21,109,515.13	96.54%
9000	Total Revenues	(\$623,623,639.00)	(\$612,075,184.99)	\$0.00	\$0.00	(\$11,548,454.01)	98.14%
Total		(\$13,456,294.00)	(\$23,155,092.28)	\$137,737.16	\$0.00	\$9,561,061.12	171.05%
Other Fund Types							
OTHER	Other Funds	\$13,853,245.00	(\$33,703,902.67)	\$43,504.17	\$0.00	\$47,513,643.50	0.00%

① Expenses - Lower than budget \$11.7 MM
 ② Revenues - Lower than budget 2.1 MM
 59.6 MM

PiF Medical - Fund 313 - 4.8 MM
 General Govt. - 4.0 MM

** Budget amounts now reflect the budget through the selected reporting period, and do not include later adjustments.

[Expand All Approp](#)

As of 4/9/2010 7:00 AM
 Payroll thru 12/31/2009 100.00% through the year
 IGC thru 12/31/2009
 Period 12/2009 100.00% through the year
 Fund Type Operating Funds
 Department All
 Fund All
 Division All
 DeptID All
 Approp
 Account All
 Include MuniMart? Yes

Includes:

All 100 Funds

L RSA's

PiF Medical Pre-Funding

HLB

PiF Medical Admin.

Workers Comp

ASD

PAC

Department Budget To Actuals

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Approp	Description	Budget**	Expended	Encumbered	Pre-Encum	Remaining	% Spent
1000	Personnel Services	\$218,748,234.00	\$216,378,984.34	\$0.00	\$0.00	\$2,369,249.66	98.91%
2000	Non-Labor	\$100,934,522.00	\$94,358,965.26	\$132,541.13	\$0.00	\$6,443,015.61	93.61%
3900	Contributions to Others	\$238,739,288.00	\$238,099,770.58	\$0.00	\$0.00	\$639,517.42	99.73%
3940	Budget Restricted	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	0.00%
4000	Debt Service	\$48,778,406.00	\$48,002,386.69	\$0.00	\$0.00	\$776,019.31	98.40%
Total Direct Costs		\$607,200,510.00	\$596,840,106.87	\$132,541.13	\$0.00	\$10,227,862.00	98.31%
6000	Charges from Depts	\$106,338,100.00	\$104,843,261.13	\$0.00	\$0.00	\$1,494,838.87	98.59%
Total Budgeted Costs		\$713,538,610.00	\$701,683,368.00	\$132,541.13	\$0.00	\$11,722,700.87	98.35%
7000	Charges to Depts	(\$109,242,340.00)	(\$118,140,338.06)	\$0.00	\$0.00	\$8,897,998.06	108.14%
Total Function Costs		\$604,296,270.00	\$583,543,029.94	\$132,541.13	\$0.00	\$20,620,698.93	96.58%
9000	Total Revenues	(\$619,278,240.00)	(\$602,703,745.68)	\$0.00	\$0.00	(\$16,574,494.32)	97.32%
Total		(\$14,981,970.00)	(\$19,160,715.74)	\$132,541.13	\$0.00	\$4,046,204.61	127.00%

↓
Impact to
Fund Balance

**Budget amounts now reflect the budget through the selected reporting period, and do not include later adjustments.

[Expand All Approp](#)

As of 4/9/2010 7:00 AM
 Payroll thru 12/31/2009 100.00% through the year
 IGC thru 12/31/2009
 Period 12/2009 100.00% through the year
 Fund Type All 100 Funds
 Department All
 Fund All
 Division All
 DeptID All
 Approp
 Account All
 Include MuniMart? Yes

2009 Year End Reserves (Fund Balance)

Major provisions of AR No. 2004-154:

All general funds maintain 8>25% unreserved fund balance - Bond Rating Designation

5 major funds have additional 2.0% to 3.0% unreserved fund balance4 - Operating Emergency Designation

The following adjustments bring the five major funds into compliance with this policy.

Fund	Description	12/31/08 Unreserved Fund Balance	12/31/09 Unreserved Fund Balance	Bond Rating Requirement 8.25%	Operating Emergency Requirement 3.0%	Fund Balance Adjustment for Policy Compliance
101	Areawide	\$ 2,070,509	\$ 3,995,588	\$ 6,474,274	\$ 2,354,282	\$ (4,832,968)
131	Anchorage Fire SA	4,780,507	8,293,363	4,454,397	1,619,781	2,219,185
141	Anchorage Roads & Drainage SA	3,534,383	9,687,606	5,895,487	2,143,814	1,648,305
151	Police SA	6,023,372	11,910,913	7,597,745	2,762,816	1,550,352
161	Anchorage Parks & Rec SA	1,148,208	1,974,553	1,747,632	635,502	(408,581)
		\$ 17,556,979	\$ 35,862,023	\$ 26,169,535	\$ 9,516,195	\$ 176,293

Increase over 2008:

\$ 18,305,044

- Rating Agencies closely scrutinize our fund balance when determining bond ratings.
- Potential legal liabilities

Increase over 2008:	\$MM
Move COPS Reserve to GG	6.5
Federal Stimulus Funds	8.5
Dept savings offset by lower revenues	4.0
	19.0



Summary of Revenue Accounts

Revenue Source	2009 Revised Budget	2009 Actuals	2010 Approved Budget	Variance 2009 Actuals to 2010 Approved Budget	2010 Proposed Budget Revisions
FEDERAL REVENUES					
9331 Other Federal Grant Revenue	\$ 2,635,726	\$ 31,950	\$ 32,700	\$ 750	\$ -
9357 National Forest Allocation	7,570	249,608	120,000	(129,608)	(3,445)
9857 Payment in Lieu of Tax Federal	761,611	789,379	789,000	(379)	-
Total Federal Revenues	\$ 3,404,907	\$ 1,070,937	\$ 941,700	\$ (129,237)	\$ (3,445)
STATE REVENUES					
9342 General Assistance/PERS Assistance	\$ 18,000,000	\$ 15,018,748	\$ 15,000,000	\$ (18,748)	\$ 209,949
9344 Fisheries Tax	68,830	185,120	85,830	(99,290)	-
9347 Liquor Licenses	399,300	355,250	399,300	44,050	-
9355 Electric Co-Op Allocation	972,000	943,596	972,000	28,404	-
9856 Payment in Lieu of Tax State	109,130	140,955	130,000	(10,955)	-
Total State Revenues	\$ 19,549,260	\$ 16,643,669	\$ 16,587,130	\$ (56,539)	\$ 209,949
LOCAL REVENUES					
TAXES, INTEREST, OTHER					
9003 Penalty/Interest on Delinquent Taxes	\$ 2,599,970	\$ 2,621,450	\$ 2,599,970	\$ (21,480)	\$ 100,630
9004 Tax Cost Recoveries	200,000	254,259	260,100	5,841	-
9005 Areawide Prop Tax Credit	(18,000,000)	(17,903,341)	-	17,903,341	-
9006 Auto Tax	5,500,000	4,700,829	5,270,000	569,171	(286,000)
9011 Tobacco Tax	16,300,000	16,550,062	16,300,000	(250,062)	-
9012 Penalty/Interest on Tobacco Tax	15,000	31,565	15,000	(16,565)	-
9013 Aircraft Tax	225,000	209,274	210,000	726	-
9023 Room Tax	20,903,990	17,763,897	17,300,000	(463,897)	-
9024 Penalty/Interest on Room Tax	70,000	82,934	70,000	(12,934)	-
9025 Motor Vehicle Rental Tax	4,419,000	4,357,508	4,271,327	(86,181)	-
9026 Penalty/Interest on Motor Veh Rental Tax	50,000	57,303	50,000	(7,303)	-
9601 Contributions From Other Funds	9,467,996	9,161,346	2,245,886	(6,915,460)	(280,336)
9602 Utility Revenue Distribution	6,848,920	6,511,219	6,402,426	(108,793)	121,817
9605 Contribution From MOA Trust Fund	6,400,000	6,500,000	5,000,000	(1,500,000)	100,000
9609 Restricted Contribution	-	436,284	1,214,575	778,291	-
9615 Contribution of Interest From G.O. Bonds	2,233,580	(91,524)	583,580	675,104	-
9711 Assessments	200,000	126,451	160,000	33,549	-
9712 Penalty/Interest on Assessments	100,000	53,705	60,000	6,295	-
9761 Cash Pool Short-Term Interest	2,487,722	2,460,543	2,487,382	26,839	(296,180)

Summary of Revenue Accounts

Revenue Source		2009 Revised Budget	2009 Actuals	2010 Approved Budget	Variance 2009 Actuals to 2010 Approved Budget	2010 Proposed Budget Revisions
9762	Other Short-Term Interest	699,250	4,404,560	3,376,640	(1,027,920)	-
9765	Other Interest Income	-	187,084	90,000	(97,084)	-
9766	Dividend Income	-	605,813	-	(605,813)	-
9851	MUSA/MESA-Contrib/Non-Contrib Plant	14,317,180	14,479,993	15,622,501	1,142,508	1,444,910
9852	1.25% Gross Receipts	1,793,680	1,768,351	1,686,695	(81,656)	232,637
9855	Payment in Lieu of Tax Private	710,000	917,178	710,000	(207,178)	-
9861	Capital Contributions	-	19,399	-	(19,399)	-
Total Taxes, Interest, Other Local Revenues		\$ 77,541,288	\$ 76,266,142	\$ 85,986,082	\$ 9,719,940	\$ 1,137,478
PROGRAM REVENUES						
9008	Collection Service Fees	\$ 400,000	\$ 169,467	\$ 270,000	\$ 100,533	\$ -
9111	Building and Trade Licenses	50,000	60,926	50,000	(10,926)	10,000
9112	Taxicab Permits	786,880	635,943	257,600	(378,343)	-
9113	Contractor Certificates and Examinations	10,000	11,407	10,000	(1,407)	-
9114	Chauffeur Licenses	12,000	20,965	16,000	(4,965)	-
9115	Taxicab Permit Revisions	15,000	13,000	15,000	2,000	-
9116	Local Business	325,000	264,088	338,700	74,612	(60,000)
9117	Chauffeur License Renewal	500	615	500	(115)	-
9131	Building Permit Plan Review Fees	2,526,506	2,290,816	2,696,506	405,690	(400,000)
9132	Building Permits	3,078,640	2,835,556	3,078,640	243,084	(244,400)
9133	Electrical Permits	575,000	304,526	575,000	270,474	(270,470)
9134	Gas and Plumbing Permits	600,000	679,077	600,000	(79,077)	79,000
9135	Moving Fence/Sign Fees	19,000	46,037	19,000	(27,037)	12,000
9136	Construction and Right-of-Way Permits	619,250	700,258	619,250	(81,008)	-
9137	Elevator Inspection Fees	220,000	383,238	220,000	(163,238)	163,230
9138	Mobile Home Inspection Fees	5,000	3,040	5,000	1,960	-
9139	Land Use Permits	225,000	104,841	205,000	100,159	-
9141	Subdivision Inspection Fees	1,220,253	704,092	650,000	(54,092)	-
9142	Site Plan Review Fees	25,000	28,995	25,000	(3,995)	-
9143	Parking and Access Agreement Fees	7,000	6,000	6,000	-	-
9151	Emission Certificate Fee	1,492,000	1,604,683	1,551,949	(52,734)	-
9191	Animal Licenses	257,000	245,020	257,000	11,980	-
9199	Miscellaneous Permits	247,060	212,360	167,350	(45,010)	-
9210	Fines and Forfeitures	-	1,700	-	(1,700)	-

Summary of Revenue Accounts

Revenue Source		2009 Revised Budget	2009 Actuals	2010 Approved Budget	Variance 2009 Actuals to 2010 Approved Budget	2010 Proposed Budget Revisions
9211	Court Fines and Forfeitures	2,192,229	1,751,167	1,502,430	(248,737)	-
9212	SOA Trial Court Fines	3,700,000	2,648,087	2,532,330	(115,757)	-
9213	Library Book Fines	220,000	185,009	290,000	104,991	-
9214	APD Court Fines	2,020,800	1,902,515	1,913,080	10,565	-
9215	Other Fines and Forfeitures	207,150	94,740	189,330	94,590	-
9216	Pre-Trial Diversion	300,000	198,571	300,000	101,429	-
9218	Zoning Enforcement Fines	50,000	62,447	50,000	(12,447)	-
9219	I&M Enforcement Fines	60,000	21,383	20,000	(1,383)	-
9221	Administrative Fines, Civ	-	458	-	(458)	-
9223	Curfew Fines	30,000	12,405	22,460	10,055	-
9224	Parking Enforcement Fines	820,000	744,598	752,130	7,532	-
9225	Minor Tobacco Fines	20,000	11,976	11,060	(916)	-
9363	SOA Traffic Signal Reimbursement	1,695,820	1,617,834	1,695,820	77,986	-
9411	Platting Fees	630,000	293,000	335,000	42,000	-
9412	Zoning Fees	425,000	368,975	400,000	31,025	-
9413	Sale of Publications	33,000	14,330	30,600	16,270	(20,000)
9416	Rezoning Inspections	53,000	39,287	53,000	13,713	-
9418	Appraisal Appeal Fee	20,000	13,370	5,000	(8,370)	-
9419	Vehicle Emission Inspection Fee	6,000	9,850	6,000	(3,850)	-
9425	Clinic Fees	56,000	85,099	56,000	(29,099)	-
9426	Sanitary Inspections Fees	1,325,210	1,167,136	1,315,210	148,074	-
9427	Reproductive Health Fees	332,840	366,760	332,840	(33,920)	-
9431	Public Transit Fees	281	-	-	-	-
9433	Transit Advertising Fees	306,000	333,269	306,000	(27,269)	-
9436	Transit Spec Service Fees	17,760	8,044	6,760	(1,284)	-
9437	Transit Token Sale	75,900	94,262	75,900	(18,362)	-
9438	Transit Bus Pass Sales	1,763,270	1,921,726	1,855,897	(65,829)	-
9439	Transit Fare Box Receipts	1,846,620	1,739,216	1,828,887	89,671	-
9441	Recreation Centers and Programs	342,270	252,298	342,270	89,972	(82,000)
9442	Sport and Park Activities	450,000	498,345	450,000	(48,345)	-
9443	Aquatics	1,200,850	1,135,927	1,200,850	64,923	140,000
9444	Camping Fees	25,000	34,207	25,000	(9,207)	-
9445	Library Non-Resident Fee	3,000	1,780	3,000	1,220	-
9446	Park Land & Operations	363,270	281,897	363,270	81,373	(50,000)

Summary of Revenue Accounts

Revenue Source		2009 Revised Budget	2009 Actuals	2010 Approved Budget	Variance 2009 Actuals to 2010 Approved Budget	2010 Proposed Budget Revisions
9447	Golf Fees	25,000	25,995	25,000	(995)	-
9448	Library Fees	1,000	2,661	18,504	15,843	-
9449	Museum Admission Fees	-	2,021	1,000	(1,021)	-
9451	Ambulance Service Fees	5,432,750	4,679,985	5,582,750	902,765	-
9453	Fire Alarm Fees	20,000	27,955	20,000	(7,955)	-
9455	Hazardous Waste Fees	61,500	121,071	121,500	429	-
9456	Billings for Fire Inspections	260,000	133,081	200,000	66,919	-
9462	Cemetery Fees	228,000	261,987	244,800	(17,187)	-
9463	Mapping Fees	90,000	19,552	90,000	70,448	-
9464	Demolition Services	-	144	-	(144)	-
9481	State of Alaska - 911	6,831,321	6,780,459	6,982,470	202,011	-
9482	DWI Impound/Admin. Fees	1,074,000	1,278,917	1,207,740	(71,177)	-
9483	Police Services	328,000	969,733	448,440	(521,293)	-
9484	Animal Shelter Fees	362,750	317,840	362,750	44,910	-
9486	Animal Drop-Off Fees	34,000	25,420	34,000	8,580	-
9487	Incarceration Expense Recovery	391,400	390,125	429,700	39,575	-
9491	Address Fees	67,000	23,227	23,000	(227)	-
9492	Service Fees - School District	135,900	395,768	130,900	(264,868)	-
9493	Microfiche Sales	-	3,156	2,000	(1,156)	-
9494	Copier Fees	39,850	36,084	35,000	(1,084)	-
9497	Computer Time Fees	-	1,758	1,100	(658)	-
9499	Reimbursed Costs	4,184,035	2,489,439	2,316,093	(173,346)	(8,000)
9522	Recycle Rebate	1,500	1,133	1,500	367	-
9536	Late Fees	30,000	13,101	10,000	(3,101)	-
9566	Pipe ROW Fee	50,000	174,192	60,000	(114,192)	-
9622	Employee Life-Union/Flex	-	5,558	-	(5,558)	-
9672	Prior Year Expense Recovery	227,790	1,235,552	227,790	(1,007,762)	<i>not actually "budgeted" carr.</i>
9673	Insurance Recoveries	-	43,163	-	(43,163)	-
9676	Criminal Rule 8 Collect Costs	249,800	323,287	256,870	(66,417)	-
9677	DCF w/o Recoveries	10,000	-	-	-	-
9731	Lease & Rental Revenues	334,500	345,493	238,277	(107,216)	-
9732	Lease State Land Conveyance	5,000	10,916	5,000	(5,916)	-
9733	Building Rental	106,500	91,978	110,000	18,022	-
9735	Amusement Surcharge	182,000	238,752	182,000	(56,752)	-

Summary of Revenue Accounts

Revenue Source		2009 Revised Budget	2009 Actuals	2010 Approved Budget	Variance 2009 Actuals to 2010 Approved Budget	2010 Proposed Budget Revisions
9737	ACPA Ticket Surcharge	342,917	395,385	342,917	(52,468)	-
9741	State Land Sales	10,000	479,971	10,000	(469,971)	-
9742	Other Property Sales	200,000	356,028	234,100	(121,928)	-
9743	Gain/Loss Sale Property	-	(185)	-	185	-
9744	Land Sales	1,143,812	530,552	400,000	(130,552)	-
9745	Gain on Sale of Investments	-	(1,965,622)	-	1,965,622	-
9752	Parking Garages and Lots	-	3,200	1,000	(2,200)	-
9767	Unrealized Gains & Losses	-	3,332,298	-	(3,332,298)	-
9782	Lost Book Reimbursement	39,000	47,854	45,000	(2,854)	-
9785	Sale of Books	60,000	48,807	4,000	(44,807)	-
9791	Cash Over & Short	-	(607)	-	607	-
9794	Appeal Receipts	5,000	960	2,000	1,040	(1,000)
9795	Sale of Contractor Specifications	8,500	25,940	4,500	(21,440)	-
9798	Miscellaneous Revenue	1,015,118	969,358	1,198,603	229,245	-
Total Program Local Revenues		\$ 56,895,302	\$ 53,930,060	\$ 51,513,923	\$ (2,416,137)	\$ (731,640)
Total Local Revenues		\$ 134,436,590	\$130,196,202	\$137,500,005	\$ 7,303,803	\$ 405,838
<u>SUMMARY</u>						
FEDERAL		\$ 3,404,907	\$ 1,070,937	\$ 941,700	\$ (129,237)	\$ (3,445)
STATE		19,549,260	16,643,669	16,587,130	(56,539)	209,949
LOCAL - TAXES, INTEREST, OTHER		77,541,288	76,266,142	85,986,082	9,719,940	1,137,478
LOCAL - PROGRAM		56,895,302	53,930,060	51,513,923	(2,416,137)	(731,640)
TOTAL FEDERAL, STATE, LOCAL		\$ 157,390,757	\$147,910,808	\$155,028,835	\$ 7,118,027	\$ 612,342

**PRELIMINARY 2010
Tax Limit Calculation
At April 9, 2010**

Line		<u>2010 Approved</u>	<u>2010 1Q Revised DRAFT</u>	<u>2010 1Q Revised DRAFT (\$)</u>
1	<u>PRIOR YEAR LOCAL TAXES:</u>			
2	Real/Personal Property Taxes	\$ 234,643,123	\$ 234,643,123	\$ 234,643,123
3	Payment in Lieu of Taxes (State & Federal)	870,741	870,741	870,741
4	Automobile Tax	5,500,000	5,500,000	5,500,000
5	Tobacco Tax	16,300,000	16,300,000	16,300,000
6	Aircraft Tax	225,000	225,000	225,000
7	Motor Vehicles Rental Tax	4,419,000	4,419,000	4,419,000
8	Total Prior Year Local Taxes	<u>\$ 261,957,864</u>	<u>\$ 261,957,864</u>	<u>\$ 261,957,864</u>
9				
10	<u>LESS PRIOR YEAR ONE-TIME EXCLUSIONS:</u>			
11	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Tir	(440,000)	(440,000)	(440,000)
12	Judgments/Legal Settlements (One-Time)	(83,345)	(83,345)	(83,345)
13	Debt Service (One-Time)	(47,823,086)	(47,823,086)	(47,823,086)
14		<u>\$ 213,611,433</u>	<u>\$ 213,611,433</u>	<u>\$ 213,611,433</u>
15	<u>ADJUSTMENT FACTORS</u>			
16	Population 5 Year Average	0.50% 1,068,060	0.91% 1,943,860	0.90% 1,922,500
17	Change in Consumer Price Index (2009 is 5 Year Average)	3.10% 6,621,950	2.86% 6,109,290	2.90% 6,194,730
18	Total	3.60% 7,690,010	3.77% 8,053,150	3.80% 8,117,230
19	Total Base Local Taxes Allowed	<u>\$ 221,301,443</u>	<u>\$ 221,664,583</u>	<u>\$ 221,728,663</u>
20				
21	<u>PLUS CURRENT YEAR EXCLUSIONS:</u>			
22	New Construction	3,671,320	2,326,260	2,326,260
23	Taxes Authorized by Voter-Approved Ballot - O&M	1,707,987	1,977,471	1,977,471
24	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Tir	440,000	440,000	440,000
25	Judgments/Legal Settlements (One-Time)	470,824	539,824	539,824
26	Debt Service (One-Time)	38,625,832	35,582,194	35,582,194
27	TOTAL LIMITATION FOR LOCAL TAXES	<u>\$ 266,217,406</u>	<u>\$ 262,530,332</u>	<u>\$ 262,594,412</u>
28				
29	<u>LESS NON-PROPERTY TAXES:</u>			
30	Payment in Lieu of Taxes (State & Federal)	(919,000)	(919,000)	(919,000)
31	Automobile Tax	(5,270,000)	(4,984,000)	(4,984,000)
32	Tobacco Tax	(16,300,000)	(16,300,000)	(16,300,000)
33	Aircraft Tax	(210,000)	(210,000)	(210,000)
34	Motor Vehicle Rental Tax	(4,271,327)	(4,271,327)	(4,271,327)
35	MUSA/MESA	(5,769,732)	(6,328,914)	(6,328,914)
36				
37	ALLOWABLE PROPERTY TAX CHARTER LIMIT	\$ 233,477,347	\$ 229,517,091	\$ 229,581,171
38				
39	ALLOWABLE PROPERTY TAX SERVICE AREAS	16,474,012	15,906,158	15,900,271
40				
41	TOTAL ALLOWABLE PROPERTY TAX	\$ 249,951,359	\$ 245,423,250	\$ 245,481,442
42				
43	PROPERTY TAX RELIEF			
44	SOA Operational Assistance	-	-	-
45	Allowable Tax Capacity Remaining	11,773,199	8,190,731	8,254,811
46				
47	TOTAL PROPERTY TAX TO BE COLLECTED	<u>\$ 238,178,160</u>	<u>\$ 237,232,518</u>	<u>\$ 237,226,631</u>

Mill Rate Comparison – Update*

		2010	
	Approved	1st Qtr	Change
General Government	7.84	7.54	-0.30
Anchorage School District	7.66	7.44	-0.22
Combined	15.50	14.98	-0.52

		2010	
	Approved	1st Qtr	Change
Cost per \$100,000 Assessed Value:			
General Government	\$784	\$754	(\$30)
Anchorage School District	\$766	\$744	(\$22)
		Total:	(\$52)

Approximate Savings on \$300,000 Home: \$165

* Update based on 3/31/10 Assessed Valuation

MOA General Government 2011 Forecast

As of 4/5/10

000's

	2010	2011 Forecast	Delta	
Revenues				
Property Taxes	237,230	244,350	7,120	2.9%
Non Prop Taxes	184,073	181,522	(2,551)	-1.4%
Revenues	421,303	425,872	4,569	1.1%
Expenses:				
Personnel	232,326	240,457	8,131	3.4%
Debt	35,580	51,040	15,460	30.3%
Supplies	13,691	13,900	209	1.5%
NDPES	-	2,200	2,200	100.0%
P&F Retirement	12,000	8,560	(3,440)	-40.2%
Other	127,706	129,580	1,874	1.4%
	421,303	445,737	24,434	5.5%
Total Forecasted Deficit			19,865	

Submitted by: Chairman of the
Assembly at the Request
of the Mayor
Prepared by: Office of Management
and Budget
For Reading: April 13, 2010

ANCHORAGE, ALASKA
AO NO. 2010 – 31 (S)

AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL
SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL
GOVERNMENT FOR FISCAL YEAR 2010

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2010. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

Section 2. Areawide General, Fund 101 a tax of 0.45 mills

Section 3. City Service Area, Fund 102 a tax of 0.00 mills

Section 4. Chugiak Fire Service Area, Fund 104 a tax of 0.96 mills

Section 5. Glen Alps Service Area, Fund 105 a tax of 2.75 mills
3.87

Section 6. Girdwood Valley Service Area, Fund 106 a tax of ~~3.86~~ mills

Section 7. Birch Tree/Elmore Limited Road Service Area,
Fund 111 a tax of 1.50 mills

Section 8. Campbell Airstrip Road (Sec. 6) Limited Road
Service Area, Fund 112 a tax of 1.25 mills

Section 9. Valli Vue Estates Limited Road Service Area, Fund 113 a tax of 1.40 mills

Section 10. Sky ranch Estates Limited Road Service Area, Fund 114 a tax of 1.30 mills

Section 11. Upper Grover Limited Road Service Area, Fund 115 a tax of 1.00 mills

<u>Section 12.</u>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<u>Section 13.</u>	Mt. Park Estates Limited Road Service Area, Fund 117 Rural	a tax of 1.00 mills
<u>Section 14.</u>	Mt. Park/Robin Hill Limited Road Service Area, Fund 118	a tax of 1.30 mills
<u>Section 15.</u>	Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119	a tax of 2.10 mills
<u>Section 16.</u>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.42 mills
<u>Section 17.</u>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.32 mills
<u>Section 18.</u>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
<u>Section 19.</u>	Totem Limited Road Service Area, Fund 124	a tax of 1.50 mills
<u>Section 20.</u>	Paradise Valley South Limited Road Service Area, Fund 125	a tax of 1.00 mills
<u>Section 21.</u>	SRW Homeowners Limited Road Service Area, Fund 126	a tax of 1.50 mills
<u>Section 22.</u>	Eagle River Street Light Service Area, Fund 129	a tax of 0.29 mills
<u>Section 23.</u>	Anchorage Fire Service Area, Fund 131	a tax of 1.83 mills
<u>Section 24.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.13 mills
<u>Section 25.</u>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
<u>Section 26.</u>	Upper O'Malley Limited Road Service Area, Fund 143	a tax of 2.00 mills
<u>Section 27.</u>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
<u>Section 28.</u>	Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145	a tax of 2.50 mills
<u>Section 29.</u>	Villages Scenic Parkway Limited Road Service Area,	

Fund 146 a tax of 1.00 mills

Section 30. Sequoia Estates Limited Road Service Area, Fund 147 a tax of 1.50 mills

Section 31. Rockhill Limited Road Service Area, Fund 148 a tax of 1.50 mills

Section 32. South Goldenview Rural Road Service Area, Fund 149 a tax of 1.80 mills

Section 33. Anchorage Metropolitan Police Service Area, Fund 151 a tax of 2.67 mills

Section 34. Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.66 mills

Section 35. Eagle River-Chugiak Parks & Recreation Service Area,
Fund 162 a tax of 0.91 mills

Section 36. The property tax amount approved for 2010 (within the meaning of the tax increase limitation (“tax cap”) provision of the Charter, Section 14.03) is ~~\$229,517,094~~ \$229,581,171.

Section 37. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2010 is:

Property Tax -- Charter Limited Tax	\$221,326,360
	\$ 15,900,271
Property Tax -- Service Areas with Maximum Tax Rates	<u>\$ 15,906,158</u>
	\$237,226,631
Total General Government Taxes Levied	<u>\$237,232,518</u>

Section 38. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2010 Revised Budget.

Section 39. This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this ____ day of _____, 2010.

Chair

ATTEST:

Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 207- 2010 (A)

Meeting Date: April 13, 2010

1 FROM: MAYOR

2
3 SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING
4 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING
5 TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF
6 ANCHORAGE GENERAL GOVERNMENT FOR FISCAL YEAR 2010
7

8 This memorandum transmits the ordinance to establish the 2010 tax rates and tax levies for
9 all service areas of the Municipality of Anchorage general government.
10

11 The tax rates and tax levies shown in AO 2010-31 (S) are those required to support the
12 Revised 2010 General Government Operating Budget as proposed in the Administration's
13 first quarter budget revisions and presented in Assembly Resolution 2010-103 (S).
14

15 On average the mill levy is slightly less (0.3) than what would have been necessary to
16 support the Fiscal Year 2010 Approved Budget. This translates into a property tax savings
17 of \$30.00 per \$100,000 of assessed valuation.
18

19 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ORDINANCE
20 SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF
21 MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS
22 OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR
23 FISCAL YEAR 2010.
24

25 Prepared by: Office of Management and Budget
26 Recommended by: Cheryl Frasca, Director, Office of Management and Budget
27 Concur: Lucinda Mahoney, CFO
28 Concur: George J. Vakalis, Municipal Manager
29 Respectfully Submitted: Daniel A. Sullivan, Mayor

Submitted By: Chairman of the Assembly
at the Request of the Mayor
Prepared By: Office of Management and
Budget
For Reading: April 13, 2010

ANCHORAGE, ALASKA
AR 2010 - 103 (S)

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
2 FUNDS FOR THE 2010 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY
3 OF ANCHORAGE

7 WHEREAS, the approved 2010 budget for the Municipality of Anchorage was effective on January 1, 2010,
8 per AO 2009 - 116 (S-1) as Amended with Mayor's Vetoes with Veto Override.

10 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2010; now,
11 therefore,

13 THE ANCHORAGE ASSEMBLY RESOLVES:

15 **Section 1.** The direct cost amounts set forth for the 2010 fiscal year for the following operating departments
16 and/or agencies are hereby appropriated for the 2010 fiscal year:

Dept No.	Department/Agency	2010 Approved Budget	Revision	S	2010 Revised Budget
19	<u>GENERAL GOVERNMENT</u>				
20	1000 Assembly	\$ 2,548,709	\$ 48,433	\$ -	\$ 2,597,142
21	1050 Equal Rights Commission	668,862	(6,389)	-	662,473
22	1060 Internal Audit	546,071	(9,825)	-	536,246
23	1100 Mayor	1,353,396	49,574	-	1,402,970
24	1150 Municipal Attorney	6,896,019	228,382	-	7,124,401
25	1200 Municipal Manager	3,100,356	(189,801)	-	2,910,555
26	1208 Heritage Land Bank/Real Estate	7,787,286	230,688	-	8,017,974
27	1300 Finance	12,641,431	(1,060,080)	-	11,581,351
28	1370 Chief Fiscal Officer	480,737	(1,699)	-	479,038
29	1400 Information Technology	1,332,034	(3,248)	-	1,328,786
30	1500 Planning	3,987,442	(10,280)	-	3,977,162
31	1800 Employee Relations	5,116,957	110,633	-	5,227,590
32	1900 Purchasing	1,530,794	(8,683)	-	1,522,111
33	1950 Management and Budget	938,269	(4,222)	-	934,047

Resolution to Revise and Appropriate 2010 General Government Operating Budget

Page 2 of 4

Dept No.	Department/Agency	2010 Approved Budget	Revision	\$	2010 Revised Budget
2	2000 Health and Human Services	11,391,357	(29,105)	-	11,362,252
3	3000 Anchorage Fire Department	77,706,058	(745,590)	-	76,960,468
4	4000 Anchorage Police Department	88,838,915	1,227,369	-	90,066,284
5	5000 Parks and Recreation	20,977,508	(1,654,013)	39,619	19,363,114
6	5100 Community Planning and Development	9,215,435	(32,479)	-	9,182,956
7	5300 Library	7,485,707	119,518	-	7,605,225
8	6000 Public Transportation	20,201,599	56,719	-	20,258,318
9	7300 Project Management and Engineering	7,678,132	326,596	-	8,004,728
10	7400 Maintenance and Operations	80,148,382	589,552	(4,222)	80,733,712
11	7500 Development Services	8,731,421	(10,692)	-	8,720,729
12	7700 Traffic	6,608,022	209,831	-	6,817,853
13	9100 Non-Departmental (Fund 101 Debt Service)	-	214,831	-	214,831
14	Subtotal General Government Agencies	\$ 387,910,899	\$ (353,980)	\$ 35,397	\$ 387,592,316
16	<u>INTERNAL SERVICE AGENCIES</u>				
17	1200 Municipal Manager--Self Insurance	\$ 8,675,201	\$ 417,323	\$ -	\$ 9,092,524
18	1400 Information Technology	14,098,276	(68,241)	-	14,030,035
19	Subtotal Internal Service Agencies	\$ 22,773,477	\$ 349,082	\$ -	\$ 23,122,559
21	<u>SPECIAL REVENUE FUNDS</u>				
22	7685 Fund 202 Convention Ctr Reserve	\$ 10,625,873	\$ -	\$ -	\$ 10,625,873
24	GRAND TOTAL GENERAL GOVERNMENT	\$ 421,310,249	\$ (4,898)	\$ 35,397	\$ 421,340,748

Section 2. The function cost amounts set forth for the 2010 fiscal year for the following operating funds are hereby appropriated (see **Section 5**):

Fund No.	Fund Description	2010 Approved Budget	Revision	\$	2010 Revised Budget
30	<u>GENERAL FUNDS</u>				
31	101 Areawide General	\$ 116,729,472	\$ 5,372,306	\$ -	\$ 122,101,778
32	102 City Service Area (SA)	409	(409)	-	-
33	104 Chugiak Fire SA	1,102,710	1,888	-	1,104,598
34	105 Glen Alps SA	310,124	1,157	68	311,349
35	106 Girdwood Valley SA	2,067,853	(158,995)	-	1,908,858
36	111 Birchtree/Elmore LRSA	273,530	(6,942)	(178)	266,410
37	112 Sec. 6/Campbell Airstrip LRSA	142,240	(1,810)	(40)	140,390
38	113 Valli-Vue Estates LRSA	129,095	(4,847)	(7)	124,241
39	114 Skyranch Estates LRSA	36,200	(1,087)	6	35,119
40	115 Upper Grover LRSA	15,460	98	(14)	15,544
41	116 Raven Woods/Bubbling Brook LRSA	17,920	(387)	(205)	17,328

Ordinance to Adopt and Appropriate 2010 General Government Operating Budget

Page 3 of 4

Fund No.	Fund Description	2010 Approved Budget	Revision	S	2010 Revised Budget
117	Mt. Park Estates LRSA	34,230	405	(14)	34,621
118	Mt. Park/Robin Hill LRSA	130,320	20,420	(192)	150,548
119	Chugiak/Birchwood/Eagle River RRSA	7,001,516	9,323	-	7,010,839
121	Eaglewood Contributing LRSA	102,020	11,475	(9)	113,486
122	Gateway Contributing LRSA	2,530	(255)	(2)	2,273
123	Lakehill LRSA	52,490	425	(16)	52,899
124	Totem LRSA	35,230	266	(204)	35,292
125	Paradise Valley South LRSA	12,780	(58)	(6)	12,716
126	SRW Homeowners LRSA	51,920	(165)	14	51,769
129	Eagle River Street Light SA	324,375	1,356	-	325,731
131	Anchorage Fire SA	58,740,049	(82,952)	-	58,657,097
141	Anchorage Roads & Drainage SA	62,361,743	(4,804,485)	-	57,557,258
142	Talus West LRSA	104,720	147	18	104,885
143	Upper O'Malley LRSA	637,040	40,701	(2,665)	675,076
144	Bear Valley LRSA	53,040	(293)	(26)	52,721
145	Rabbit Creek View/Heights LRSA	88,100	(2,437)	26	85,689
146	Villages Scenic Parkway LRSA	14,730	5,030	(30)	19,730
147	Sequoia Estates LRSA	25,510	(194)	(8)	25,308
148	Rockhill LRSA	49,950	(170)	(3)	49,777
149	South Goldenview Area LRSA	560,950	7,115	(735)	567,330
151	Anchorage Metropolitan Police SA	95,042,990	944,646	-	95,987,636
161	Anchorage Parks & Recreation SA	21,221,979	(952,448)	-	20,269,531
162	Eagle River/Chugiak Parks/Rec SA	4,097,755	(409,469)	(475)	3,687,811
181	Anchorage Building Safety SA	5,823,177	5,560	-	5,828,737
191	Public Finance & Investment Fund	2,485,577	(1,054,868)	-	1,430,709
	Subtotal General Funds	\$ 379,879,734	\$ (1,059,953)	\$ (4,697)	\$ 378,815,084
	<u>SPECIAL REVENUE FUNDS</u>				
202	Convention Center Reserves	\$ 10,625,873	\$ -	\$ -	\$ 10,625,873
213	Police/Fire Retiree Medical Liability	2,015	(2,015)	-	-
221	Heritage Land Bank	1,258,698	17,058	-	1,275,756
	Subtotal Special Revenue Funds	\$ 11,886,586	\$ 15,043	\$ -	\$ 11,901,629
	<u>DEBT SERVICE FUNDS</u>				
301	PAC Surcharge Revenue Bond	\$ 341,284	\$ (3,464)	\$ -	\$ 337,820
313	Police/Fire Retiree Medical Liability	2,738,646	47,010	-	2,785,656
	Subtotal Debt Service Fund	\$ 3,079,930	\$ 43,546	\$ -	\$ 3,123,476

Ordinance to Adopt and Appropriate 2010 General Government Operating Budget

Page 4 of 4

Fund No.	Fund Description	2010			2010	
		Approved Budget	Revision	\$	Revised Budget	
2	<u>INTERNAL SERVICE FUNDS</u>					
3	602 Self-Insurance	\$ 1,288,274	\$ (53,848)	\$ -	\$ 1,234,426	
4	607 Management Information Systems	310,660	43,745	-	354,405	
5	Subtotal Internal Service Funds	\$ 1,598,934	\$ (10,103)	\$ -	\$ 1,588,831	
7	GRAND TOTAL GENERAL GOVERNMENT	\$ 396,445,184	\$ (1,011,467)	\$ (4,697)	\$ 395,429,020	

Section 3. For fiscal year 2010, the amount of Five Million One Hundred Thousand Dollars (\$5,100,000) is appropriated from the MOA Trust Fund (730) as a contribution to the 2010 General Government Operating Budget, Areawide General Fund (101) as revenue appropriated in support of operations.

Section 4. The 2010 Operating Budget for the Police and Fire Retirement System Fund (715) is adopted and appropriated from anticipated investment income of the Fund as approved by the Anchorage Police and Fire Retirement System Board:

- Police and Fire Retirement System Agency direct cost is reduced Three Thousand Nine Hundred Seventy-Two Dollars (\$3,972) from the approved budget of Nine Hundred Twenty-Nine Thousand Two Hundred Ninety-Four Dollars (\$929,294) to the revised budget of Nine Hundred Twenty-Five Thousand Three Hundred Twenty-Two Dollars (\$925,322);
- Fund 715 function cost amount is reduced Thirty-Eight Thousand Eight Hundred Thirty-Five Dollars (\$38,835) from the approved One Million Twenty-One Thousand Two Hundred Ninety-Four Dollars (\$1,021,294) to the revised budget of Nine Hundred Eighty-Two Thousand Four Hundred Fifty-Nine Dollars (\$982,459).

Section 5. The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

Section 6. This resolution shall take effect immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this ____ day of _____, 2010.

Chair of the Assembly

ATTEST:

Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 205-2010 (A)

Meeting Date: April 13, 2010

FROM: MAYOR

SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2010
GENERAL GOVERNMENT OPERATING BUDGET FOR THE
MUNICIPALITY OF ANCHORAGE

Assembly Resolution 2010-103 (S) reflects the Administration's proposed revisions to the 2010 General Government Operating Budget. The 2010 Revised 1st Quarter General Government Operating Budget is proposed in the amount of ~~\$421,305,351~~, \$421,340,748, which is nearly the same level of funding in the Approved Budget.

All changes are related to updated assessed valuations in the various service areas.

Revisions are proposed in ~~six~~ seven major categories (see attachment for details):

- Revenue Adjustments
- Fund Balance Policy Compliance
- Expenditure Adjustments – Tax Cap Increases
- Expenditure Adjustments – Transfers
- Expenditure Adjustments – Other
- Service Area Board Requests
- S Version Adjustments

THE ADMINISTRATION RECOMMENDS APPROVAL OF THE RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2010 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE.

Prepared by: Office of Management and Budget
Recommended by: Cheryl Frasca, Director, Office of Management and Budget
Concur: Lucinda Mahoney, CFO
Concur: George J. Vakalis, Municipal Manager
Respectfully submitted: Daniel A. Sullivan, Mayor

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

			Funding Sources					
Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates	
2010 Approved General Government Operating Budget on AO 2009-116 (S-1) as Amended w Vetoes & O/Rs			\$ 421,310,249	\$ 155,028,835	\$ 24,865,067	\$ 2,256,602	\$ 222,678,948	\$ 16,480,796
Revenue Adjustments								
1	05 - Mayor	Reverse "Utility Contribution ML&P for recycled resources"	-	(175,000)	-	-	175,000	-
2	06 - Municipal Attorney	Delete revenues from Risk Management that were being provided to Municipal Attorney to fund a position (position is being funded directly from within the Municipal Attorney's budget)	-	(105,336)	-	-	105,336	-
3	34 - Dev Svcs	Development Services revised estimate based on FY 09 actuals	-	(1,027,820)	-	1,027,820	-	-
4	38 - Taxes and Reserve	Treasury update on estimated revenue from Delinquent Taxes	-	100,630	-	-	(100,630)	-
5	38 - Taxes and Reserve	Municipal Assistance - adjust to reflect "Estimated Payment" noted on SOA correspondence with application	-	209,949	-	-	(209,949)	-
6	38 - Taxes and Reserve	Increase contribution from MOA Trust due to larger projected dividend	-	100,000	-	-	(100,000)	-
7	38 - Taxes and Reserve	National Forest Receipts - \$120 Budgeted vs. \$116 received	-	(3,445)	-	-	3,445	-
8	38 - Taxes and Reserve	MESA/MUSA net Plant, 1.25% Gross Operating, Dividend adjustment in line with updated, unaudited net plant and mill rates	-	1,799,364	-	-	(1,799,364)	-
9	38 - Taxes and Reserve	Auto Tax revised estimate from Treasury based on FY 09 actuals	-	(286,000)	-	-	286,000	-
Total Revenue Adjustments			\$ -	\$ 612,342	\$ -	\$ 1,027,820	\$ (1,640,162)	\$ -
Running Subtotal of 2010 1st Quarter Revised			\$ 421,310,249	\$ 155,641,177	\$ 24,865,067	\$ 3,284,422	\$ 221,038,786	\$ 16,480,796
Fund Balance Policy Compliance Adjustments (5 Major Funds)								
10	Area Wide	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation	-	-	-	(4,832,968)	4,832,968	-
11	23 - Fire	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation	-	-	-	2,219,185	(2,219,185)	-
12	24 - Police	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation	-	-	-	1,550,352	(1,550,352)	-
13	30 - Parks and Recreation	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation	-	-	-	(408,581)	408,581	-
14	36 - Maintenance and Operations	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation	-	-	-	1,648,305	(1,648,305)	-
Total Fund Balance Policy Compliance Adjustments (5 Major Funds)			\$ -	\$ -	\$ -	\$ 176,293	\$ (176,293)	\$ -
Running Subtotal of 2010 1st Quarter Revised			\$ 421,310,249	\$ 155,641,177	\$ 24,865,067	\$ 3,460,715	\$ 220,862,493	\$ 16,480,796
Expenditure Adjustments - Tax Cap Increases								
15	Multiple	TAX CAP CHANGE SETTLEMENTS - ONE TIME - Legal Settlements	69,000	-	-	-	69,000	-
16	29 - Library	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - Mountain View Branch Library opening June (1/2 year costs in 2010) required materials, supplies and staffing (Branch Manager, Youth Services Librarian, 2 Librarian Assistants.	204,584	-	-	-	204,584	-
17	32 - Traffic	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - 2010 Bond O&M if Prop 1 (Roads Bond) passes.	10,000	-	-	-	10,000	-

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

	Department	Description	Direct Costs	Funding Sources				
				Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
18	35 - Public Transportation	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - 2010 Bond O&M if Prop 1 (Roads Bond) passes.	3,600		-		3,600	
19	36 - Maintenance and Operations	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - 2010 Bond O&M if Prop 1 (Roads Bond) passes.	18,300		-		18,300	
20	36 - Maintenance and Operations	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - Mountain View Branch Library - Security Guard Staffing June-December 2010.	33,000	-	-	-	33,000	-
Total Expenditure Adjustments - Tax Cap Increases			\$ 338,484	\$ -	\$ -	\$ -	\$ 338,484	\$ -
Running Subtotal of 2010 1st Quarter Revised			\$ 421,648,733	\$ 155,641,177	\$ 24,865,067	\$ 3,460,715	\$ 221,200,977	\$ 16,480,796
Expenditure Adjustments - Transfers								
21	32 - Traffic	Transfer budget from Operations & Maintenance Department to the Traffic Department/Communications Division to cover utility expenses for the Knik Microwave Radio Site formerly paid by M&O. Offset with corresponding decrease in expenditures in Maintenance & Operations.	6,550	-	-	-	6,550	-
22	36 - Maintenance and Operations	Transfer utility funding for Knik Microwave site from Maintenance & Operations to Traffic Department.	(6,550)	-	-	-	(6,550)	-
Total Expenditure Adjustments - Transfers			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Running Subtotal of 2010 1st Quarter Revised			\$ 421,648,733	\$ 155,641,177	\$ 24,865,067	\$ 3,460,715	\$ 221,200,977	\$ 16,480,796
Expenditure Adjustments - Other								
23	01 - Assembly	Add funding for forensic audit	50,000				50,000	
24	05 - Mayor	Additional support for community events, special projects such as contribution to Officer Allen's reward fund	50,000				50,000	
25	06 - Municipal Attorney	Retain Civil Attorney not retiring as planned (6 months)	62,000	-	-	-	62,000	-
26	06 - Municipal Attorney	Add 1 attorney (6 months) to assist in employment-related issues	77,250	-	-	-	77,250	-
27	06 - Municipal Attorney	Work agreements were put in place with ML&P to pay \$25,000 and AWWU to pay \$75,000 per year in exchange for priority access to an attorney. The funding for this will come in as IGCs to the utilities.	100,000	-	100,000	-	-	-
28	06 - Municipal Attorney	34 yr. employee retiring requires payment of extraordinary amount to cash out 520 hours of leave.	17,600	-	-	-	17,600	-
29	07 - Heritage Land Bank	Additional funding for utility payments, eviction costs, contamination cleanup, board-up, and hazard remediation needed to mitigate health, fire and safety risks and liability associated with an increasing numbers of foreclosures and distressed state of properties.	40,000	-	-	-	40,000	-
30	07 - Heritage Land Bank	Eagle River Town Center: Additional debt service payments for 2010.	53,898	-	-	-	53,898	-
31	07 - Heritage Land Bank	Permit Center lease is subject to a CPI increase computed as a 5-year average. The CPI-U estimate used in November (2.72%) was higher than the actual 5-year average (2.247%). As a result the budget for the permit center lease exceeds the amount required.	(30,857)				(30,857)	

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

	Department	Description	Direct Costs	Funding Sources				
				Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
32	07 - Heritage Land Bank	Survey and related sampling costs associated with construction-caused underground tank damage, and resultant well monitoring activity mandated by SOA for petroleum contamination at 626 F Street (including \$3,366 for survey expenses and \$5400 for monitoring). Also provides funds for ongoing well monitoring city-wide (10 wells, primarily in the Sand Lake area).	35,616	-	-	-	35,616	-
33	07 - Heritage Land Bank	Real Estate Services - interfund loan repayment to ML&P for the acquisition of Tract B, Muldoon Estates Subdivision (aka Alaska Greenhouse)	135,760	-	-	-	135,760	-
34	10 - Municipal Manager	Delete funding in Risk Management (corresponds with revenue reduction in Municipal Attorney)	(105,336)	-	-	(105,336)	-	-
35	10 - Municipal Manager	Risk Management Division: Estimated additional funding for worker's compensation and general liability claims	300,000	-	-	300,000	-	-
36	10 - Municipal Manager	Risk Management Division: increased 2010 contract costs with insurance broker and processing of workers compensation claims plus computer upgrade	224,336	-	-	224,336	-	-
37	10 - Municipal Manager	Additional funding for Covenant House, Youth Reception Center	50,000				50,000	
38	12 - Finance	Adjust vacancy factor for Treasury from budgeted 3% to 1.5% to more closely reflect expected turnover in 2010	41,160	-	-	-	41,160	-
39	13 - Information Technology	Adjust vacancy factor to bring it more in line with expected turnover.	50,000	-	-	50,000	-	-
40	17 - Employee Relations	Outsource Family Medical Leave Act and Alaska Family Leave Act compliance responsibilities. FMLA and AFLA provide employees with differing leave entitlements, both in leave amount and in qualifying events, which require extensive paperwork processing and adherence to short deadlines to remain in compliance.	85,000	-	-	-	85,000	-
41	17 - Employee Relations	Administration and Management Fees for Police & Fire Retiree Medical Liability	47,010	-	-	47,010	-	-
42	21 - Health and Human Services	Contract amendment with Senior Center operator (Anchor Age, Inc) to include increased operating budget allotment totaling \$91,700. (Operator will be matching \$12,500 through fundraising efforts).	91,700	-	-	-	91,700	-
43	23 - Fire	Girdwood Fire Service Area: reductions to contract funding approved by Girdwood Board of Supervisors	65,680	-	-	-	-	65,680
44	23 - Fire	Adjustment to amount budgeted for Retiree Medical Insurance to tie to actual invoice amount	(55,387)	-	-	-	(55,387)	-
45	23 - Fire	Adjust vacancy factor from budgeted 3% to 2.5% to more accurately reflect expected turnover and vacancies (\$252,240). Also provide additional funding to pay overtime to cover increased backfill costs associated with extraordinary, unscheduled long-term absences.	452,240	-	-	-	452,240	-
46	23 - Fire	Performance Incentive Pay (PIP) based on actual sign-ups	4,915	-	-	-	4,915	-
47	23 - Fire	Savings in amount budgeted for general liability insurance	(297,200)	-	-	-	(297,200)	-
48	24 - Police	Adjustment to amount budgeted for Retiree Medical Insurance to tie to actual amounts being invoiced.	(354,756)	-	-	-	(354,756)	-
49	24 - Police	Performance Incentive Pay (PIP) based on actual sign-ups	127,815				127,815	
50	24 - Police	Adjust vacancy Factor from 5% to 3% based on historical trends and expected turn-over; also provides additional funding to pay overtime related to Officer Allen shooting.	1,478,086	-	-	-	1,478,086	-

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

	Department	Description	Direct Costs	Funding Sources				
				Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
51	30 - Parks and Recreation	Girdwood Parks - various line item changes approved by Girdwood Board of Supervisors	(47,405)	-	-	-	-	(47,405)
52	30 - Parks and Recreation	Eagle River/Chugiak Parks & Rec: Operating budget lowered to fit within max mill rate of .50. Capital Improvement budget also lowered to tax rate of .30, as approved by Board.	(425,007)				-	(425,007)
53	31 - Proj. Mngmnt & Eng	Additional funding to help meet NPDES requirements. Provides partial funding for positions and contractual services for outfall monitoring, dry weather screening, illicit discharge tracking, laboratory analyses and infrastructure mapping. Partially grant funded in 2010, to be fully funded in GG in future years.	220,000		-	-	220,000	-
54	31 - Proj. Mngmnt & Eng	Leave accrual benefits that will need to be paid out to 3 employees that are retiring, each with extraordinary leave balances	130,830	-	130,830	-	-	-
55	32 - Traffic	Adjust 2010 Vacancy Factor to bring from budgeted 5% to 3%, which is more in line with expected turnover.	183,766	-	-	-	183,766	-
56	35 - Public Transportation	Additional funds to pay central service agency overhead to FTA Grants: 2009 ARRA Grant (Economic Stimulus); 2009 FTA CMAQ Fleet replacement grant; 2010 FTA Section 5309 Urban Area Capital Assistance; 2010 FHWA transfer to FTA for bus purchases.	176,215	-	-	-	176,215	-
57	35 - Public Transportation	Increase in allowances as required by labor agreements (shift, acting pay and other allowances). In past years the department was able to cover costs with vacant but funded positions; current budget has eliminated such positions so necessary to fund contract requirements.	95,000	-	-	-	95,000	-
58	35 - Public Transportation	Increase in local match needed for ADA Operating Assistance for the purchase of AnchorRIDES trips. This is a new request; prior use of this grant program was for capital purposes and was matched from bonds. This funding is now being used more for operating purposes and requires a 20% operating match.	22,000	-	-	-	22,000	-
59	36 - Maintenance and Operations	NPDES: New requirements mandated under the National Pollutant Discharge Eliminating System (NPDES) Phase II Permit effective Feb-2010. New permit requires one additional sweep and material disposal of all Municipal roads (frequency 2 to 3), inspection of all storm drain catch basins (approx. 15,000) and maintained cleaned as required (previously 1/3 inspected for maintenance), and mapping and implementation of a maintenance management system for infrastructure identification and maintenance tracking. Funding will be used to obtain contract support for sweeping, catch basin cleaning, maintenance management system software, and data collection services.	375,000	-		-	375,000	-
60	36 - Maintenance and Operations	2010 Recycled Asphalt/Chip Seal Program for 2010 Roads bond if passes. Will fund summer seasonal hires to complete improvement program during summer construction period (13 Medium Equipment Operators and 4 Light Equipment Operators @ 1,040 hours).	510,492		510,492	-	-	-
61	36 - Maintenance and Operations	Small Drainage, Asphalt Rehab and Concrete Rehab Projects from a 2010 SOA legislative matching grants.. If state funding is approved, this will cover additional overtime hours necessary to complete scheduled projects during summer construction season. Costs will be IGC'd to State Grant/GO Bond projects.	166,540		166,540	-	-	-
62	Multiple	Adjustment to IBEW Mechanics for new contract. New IBEW Mechanics contract for the "old" machinists group did not give them the 3.1% COLA that was budgeted, but did give some employees a 3.5% service recognition increase. This is the net effect.	(38,652)	-	-	-	(38,652)	-

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

	Department	Description	Direct Costs	Funding Sources				
				Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
63	Multiple	Personnel - Miscellaneous adjustments to personnel costs	12,427	-	-	8,025	9,175	(4,773)
64	Multiple	Personnel - Adjustment to Non-Reps COLA from 3.1% to 1.5%	(613,668)	-	-	(133,971)	(472,187)	(7,510)
65	Multiple	Debt Service - TANS Savings	(703,500)	-	-	(1,050,000)	346,500	-
66	Multiple	Debt Service - adjust to reflect refunding and refinancing of debt	(3,173,956)	-	-	-	(3,040,438)	(133,518)
67	Multiple	Intragovernmental Charges - Recalculation based on 2010 Revised 1Q Budget	-	-	98,710	(323,597)	134,163	90,724
Total Expenditure Adjustments - Other			\$ (313,388)	\$ -	\$ 1,006,572	\$ (983,533)	\$ 125,382	\$ (461,809)
Running Subtotal of 2010 1st Quarter Revised			\$ 421,335,346	\$ 155,641,177	\$ 25,871,639	\$ 2,477,182	\$ 221,326,360	\$ 16,018,987
Board Requests from Service Areas with Maximum Tax Rates								
68	36 - Maintenance and Operations	Glen Alps - Adjust budget to the maximum mill rate of 2.75	(1,752)	-	-	-	-	(1,752)
69	36 - Maintenance and Operations	Girdwood Valley - Adjust budget to Board approved road budget amount.	(44,100)	-	-	-	-	(44,100)
70	36 - Maintenance and Operations	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	(10,552)	-	-	-	-	(10,552)
71	36 - Maintenance and Operations	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	(8,410)	-	-	-	-	(8,410)
72	36 - Maintenance and Operations	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	(7,057)	-	-	-	-	(7,057)
73	36 - Maintenance and Operations	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	(1,617)	-	-	-	-	(1,617)
74	36 - Maintenance and Operations	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	(232)	-	-	-	-	(232)
75	36 - Maintenance and Operations	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	(557)	-	-	-	-	(557)
76	36 - Maintenance and Operations	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	(215)	-	-	-	-	(215)
77	36 - Maintenance and Operations	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	16,330	-	-	-	-	16,330
78	36 - Maintenance and Operations	CBERRRSA - Adjust tax supported budget to a maximum mill rate amount of 2.10 and apply fund balance to retain current budget levels.	-	-	-	82,834	-	(82,834)
79	36 - Maintenance and Operations	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget	11,475	-	-	-	-	11,475
80	36 - Maintenance and Operations	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget	(255)	-	-	-	-	(255)
81	36 - Maintenance and Operations	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	(385)	-	-	-	-	(385)
82	36 - Maintenance and Operations	Totem LRSA - Adjust budget to the maximum mill rate of 1.50	(274)	-	-	-	-	(274)
83	36 - Maintenance and Operations	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	(278)	-	-	-	-	(278)
84	36 - Maintenance and Operations	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	(1,015)	-	-	-	-	(1,015)
85	36 - Maintenance and Operations	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	(2,073)	-	-	-	-	(2,073)

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

	Department	Description	Direct Costs	Funding Sources				
				Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
86	36 - Maintenance and Operations	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	26,581	-	-	-	-	26,581
87	36 - Maintenance and Operations	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	(1,213)	-	-	-	-	(1,213)
88	36 - Maintenance and Operations	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	(3,827)	-	-	-	-	(3,827)
89	36 - Maintenance and Operations	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00	4,280	-	-	-	-	4,280
90	36 - Maintenance and Operations	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	(1,154)	-	-	-	-	(1,154)
91	36 - Maintenance and Operations	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	(730)	-	-	-	-	(730)
92	36 - Maintenance and Operations	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	(2,965)	-	-	-	-	(2,965)
Total Board Requests from Service Areas with Maximum Tax Rates			\$ (29,995)	\$ -	\$ -	\$ 82,834	\$ -	\$ (112,829)
Running Subtotal of 2010 1st Quarter Revised			\$ 421,305,351	\$ 155,641,177	\$ 25,871,639	\$ 2,560,016	\$ 221,326,360	\$ 15,906,158
<u>S VERSION - Adjustment to Reflect Assessed Values at 03/31/2010</u>								
93	36 - Maintenance and Operations	Glen Alps - Adjust budget to the maximum mill rate of 2.75	68	-	-	-	-	68
94	36 - Maintenance and Operations	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	(178)	-	-	-	-	(178)
95	36 - Maintenance and Operations	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	(40)	-	-	-	-	(40)
96	36 - Maintenance and Operations	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	(7)	-	-	-	-	(7)
97	36 - Maintenance and Operations	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	6	-	-	-	-	6
98	36 - Maintenance and Operations	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	(14)	-	-	-	-	(14)
99	36 - Maintenance and Operations	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	(205)	-	-	-	-	(205)
100	36 - Maintenance and Operations	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	(14)	-	-	-	-	(14)
101	36 - Maintenance and Operations	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	(192)	-	-	-	-	(192)
102	36 - Maintenance and Operations	CBERRRSA - Adjust tax supported budget to a maximum mill rate amount of 2.10 and apply fund balance up to \$85,000 to retain current budget levels.	-	-	-	1,190	-	(1,190)
103	36 - Maintenance and Operations	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget	(9)	-	-	-	-	(9)
104	36 - Maintenance and Operations	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget	(2)	-	-	-	-	(2)
105	36 - Maintenance and Operations	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	(16)	-	-	-	-	(16)
106	36 - Maintenance and Operations	Totem LRSA - Adjust budget to the maximum mill rate of 1.50	(204)	-	-	-	-	(204)

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

	Department	Description	Direct Costs	Funding Sources				
				Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
107	36 - Maintenance and Operations	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	(6)	-	-	-	-	(6)
108	36 - Maintenance and Operations	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	14	-	-	-	-	14
109	36 - Maintenance and Operations	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	18	-	-	-	-	18
110	36 - Maintenance and Operations	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	(2,665)	-	-	-	-	(2,665)
111	36 - Maintenance and Operations	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	(26)	-	-	-	-	(26)
112	36 - Maintenance and Operations	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	26	-	-	-	-	26
113	36 - Maintenance and Operations	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00	(30)	-	-	-	-	(30)
114	36 - Maintenance and Operations	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	(8)	-	-	-	-	(8)
115	36 - Maintenance and Operations	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	(3)	-	-	-	-	(3)
116	36 - Maintenance and Operations	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	(735)	-	-	-	-	(735)
117	30 - Parks and Recreation	Eagle River/Chugiak Parks & Rec: Operating budget adjusted to fit within max mill rate of .50. Capital Improvement budget also lowered to tax rate of .30, as approved by Board.	39,619	-	40,094	-	-	(475)
Total S VERSION - Adjustment to Reflect Assessed Values at 03/31/2010			\$ 35,397	\$ -	\$ 40,094	\$ 1,190	\$ -	\$ (5,887)
Running Subtotal of 2010 1st Quarter Revised w S VERSION			\$ 421,340,748	\$ 155,641,177	\$ 25,911,733	\$ 2,561,206	\$ 221,326,360	\$ 15,900,271
2010 Approved General Government Operating Budget on AO 2009-116 (S-1) as Amended w Vetoes & O/Rs			\$ 421,310,249	\$ 155,028,835	\$ 24,865,067	\$ 2,256,602	\$ 222,678,948	\$ 16,480,796
Total Adjustments			\$ 30,498	\$ 612,342	\$ 1,046,666	\$ 304,604	\$ (1,352,589)	\$ (580,525)
2010 Revised 1st Quarter General Government Operating Budget as presented on AR 2010-103 (S)			\$ 421,340,748	\$ 155,641,177	\$ 25,911,733	\$ 2,561,206	\$ 221,326,360	\$ 15,900,271
			-	-	-	-	-	-