



**Municipality of Anchorage**

**Revised  
General Government  
Operating Budget  
  
2011**

**Dan Sullivan, Mayor  
Anchorage, Alaska  
Approved April 26, 2011**

**REVISED GENERAL GOVERNMENT OPERATING BUDGET 2011**

**MUNICIPALITY OF ANCHORAGE**

**DAN SULLIVAN, MAYOR**

**ASSEMBLY**

Debbie Ossiander, Chair	Elvi Gray-Jackson	Bill Starr
Chris Birch	Ernie Hall	Dick Traini
Harriet Drummond	Paul Honeman	Adam Trombley
Patrick Flynn	Jennifer Johnston	

**BUDGET ADVISORY COMMISSION**

Andy Clary, Chair	Steve Hartung	Bill Webb
James Bailey	Heather Ireland	
Anthony Cange	Liz Vazquez	

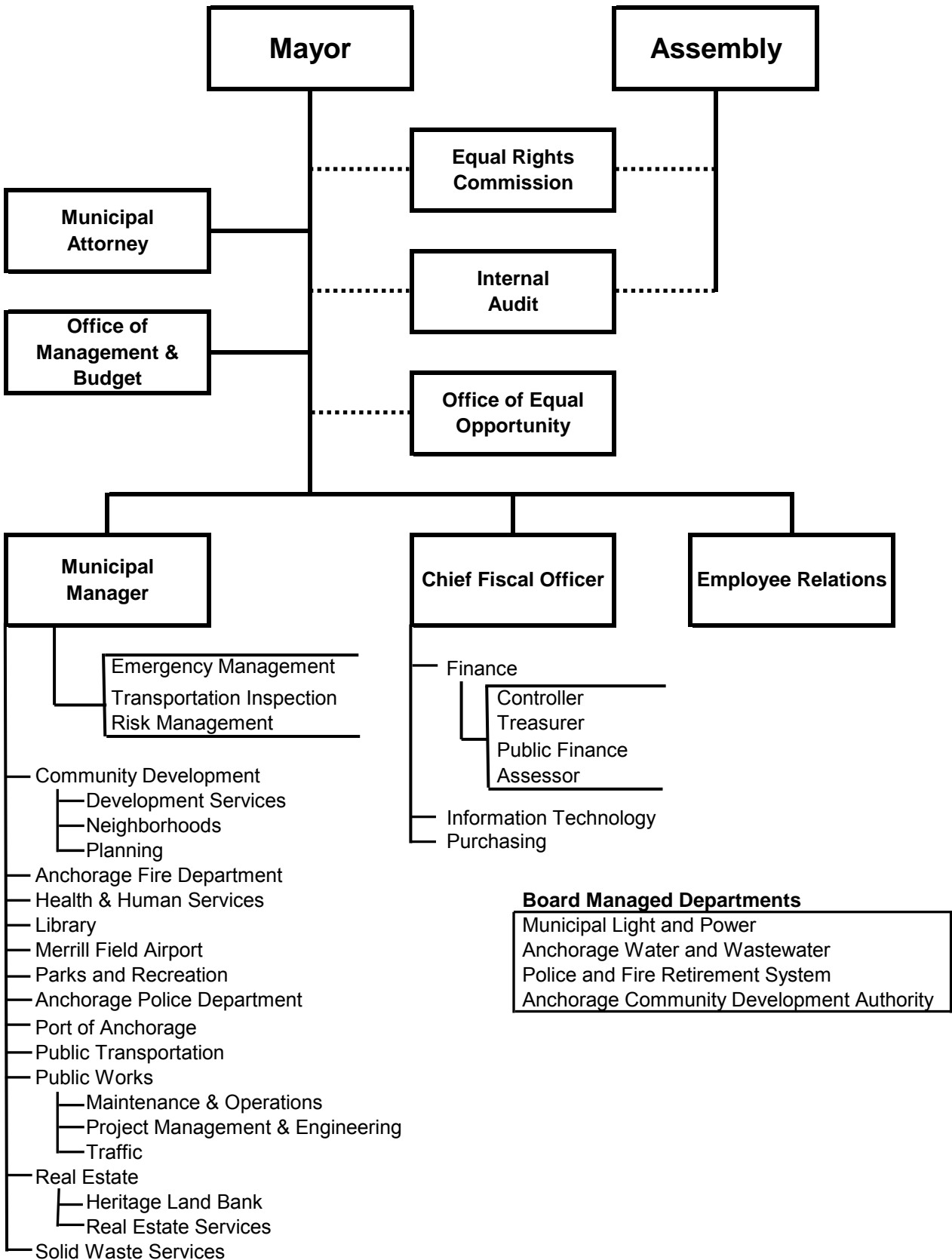
**MANAGEMENT AND BUDGET STAFF**

Cheryl Frasca, Director

Regina Alatervo	Christine Chesnut
Marilyn Banzhaf	Darlene Williams



# MUNICIPALITY OF ANCHORAGE



## Revised General Government Operating Budget 2011

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# **Assembly Documents**

Submitted By: Chairman of the Assembly at  
the Request of the Mayor  
Prepared By: Office of Management and  
Budget  
For Reading: April 26, 2011

CLERK'S OFFICE  
**AMENDED AND APPROVED**

Date: 4-26-11  
IMMEDIATE RECONSIDERATION  
FAILED 4-26-11

ANCHORAGE, ALASKA  
AR 2011 - 73 (S) as amended

1					
2	A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR				
3	THE 2011 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE				
4					
5					
6	WHEREAS, the approved 2011 budget for the Municipality of Anchorage was effective on January 1, 2011, per				
7	AO 2010 - 72 (S) as Amended with Mayor's Veto.				
8					
9	WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2011; now,				
10	therefore,				
11					
12	THE ANCHORAGE ASSEMBLY RESOLVES:				
13					
14	<b>Section 1.</b> The direct cost amounts set forth for the 2011 fiscal year for the following operating departments				
15	and/or agencies are hereby appropriated for the 2011 fiscal year:				
16					
17	Department/Agency	2011 Approved Budget	Revision	S as amended	2011 Revised Budget as amended
18	<b>GENERAL GOVERNMENT</b>				
19	Assembly	\$ 2,600,641	\$ -	\$ -	\$ 2,600,641
20	Chief Fiscal Officer	485,366	-	-	485,366
21	Community Development	14,405,356	(70,355)	-	14,335,001
22	Employee Relations	2,256,775	-	-	2,256,775
23	Equal Rights Commission	677,739	(1,408)	-	676,331
24	Finance	11,768,151	295,581	-	12,063,732
25	Finance - TANS DS Fund 101	328,394	52,966	-	381,360
26	Anchorage Fire Department	70,913,578	2,182,829	(31,500)	73,064,907
27	Health and Human Services	12,361,728	154,763	20,000	12,536,491
28	Information Technology	1,372,059	(414)	-	1,371,645
29	Internal Audit	535,762	-	-	535,762
30	Library	7,708,375	34,390	-	7,742,765
31	Management and Budget	912,499	-	-	912,499
32	Office of the Mayor	1,882,539	300,000	-	2,182,539
33	Municipal Attorney	7,174,053	104,000	64,430	7,342,483
34	Municipal Manager	11,519,563	(47,922)	-	11,471,641
			<b>as amended</b>	<b>67,000*</b>	<b>19,921,915</b>
35	Parks and Recreation	19,974,654	(119,739)	-	<del>19,854,915</del>
			<b>as amended</b>	<b>(308,665)</b>	<b>82,940,404</b>
36	Anchorage Police Department	82,150,870	1,098,199	<del>(38,250)</del>	<del>83,210,819</del>
37	Public Transportation	21,017,684	233,425	-	21,251,109
38	Public Works	103,688,798	1,064,512	(139,430)	104,613,880

\* It is the Intent of the Assembly that Engine 556 be an active-use piece of equipment (not a static display).

Resolution to Revise and Appropriate 2011 General Government Operating Budget

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		2011 Approved Budget	Revision	S as amended	2011 Revised Budget as amended
1	Department/Agency				
2	Purchasing	1,581,758	(599)	-	1,581,159
3	Real Estate Services	7,754,255	80,000	-	7,834,255
			as amended	(328,165)	388,102,660
4	Subtotal General Government Agencies	\$ 383,070,597	\$ 5,360,228	\$ (124,750)	\$ 388,306,075
5					
6	<u>POLICE AND FIRE (P&amp;F) RETIREMENT CONTRIBUTIONS</u>				
7	Fire - P&F Medical and Trust	\$ 8,422,973	\$ 290,882	\$ -	\$ 8,713,855
8	Police - P&F Medical and Trust	9,914,630	247,907	-	10,162,537
9	Subtotal Police and Fire Retirement Contr.	\$ 18,337,603	\$ 538,789	\$ -	\$ 18,876,392
10					
11	<u>INTERNAL SERVICE AGENCIES</u>				
12	Municipal Manager--Self Insurance	\$ 8,749,329	\$ 1,804,050	\$ -	\$ 10,553,379
13	Information Technology	14,066,850	(88,000)	-	13,978,850
14	Subtotal Internal Service Agencies	\$ 22,816,179	\$ 1,716,050	\$ -	\$ 24,532,229
15					
16	<u>SPECIAL REVENUE FUND</u>				
17	Finance - Convention Ctr Reserve	\$ 11,516,950	\$ 183,624	\$ -	\$ 11,700,574
18					
			as amended	\$ (328,165)	\$ 443,211,855
19	GRAND TOTAL GENERAL GOVERNMENT	\$ 435,741,329	\$ 7,798,691	\$ (124,750)	\$ 443,415,270

21 Section 2. The function cost amounts set forth for the 2011 fiscal year for the following operating funds are  
22 hereby appropriated (see Section 6):

	Fund	2011 Approved Budget	Revision	S as amended	2011 Revised Budget as amended
24	No. Fund Description				
25	<u>GENERAL FUNDS</u>				
26	101 Areawide General	\$ 121,821,588	\$ 2,680,107	\$ (22,070)	\$ 124,479,625
27	104 Chugiak Fire SA	1,109,755	(1,589)	-	1,108,166
28	105 Glen Alps SA	303,910	1,637	-	305,547
29	106 Girdwood Valley SA	1,901,047	(26,490)	-	1,874,557
30	111 Birchtree/Elmore LRSA	262,800	4,948	-	267,748
31	112 Sec. 6/Campbell Airstrip LRSA	133,790	5,870	-	139,660
32	113 Valli-Vue Estates LRSA	122,031	4,356	-	126,387
33	114 Sky ranch Estates LRSA	34,589	580	-	35,169
34	115 Upper Grover LRSA	15,214	424	-	15,638
35	116 Raven Woods/Bubbling Brook LRSA	17,158	544	-	17,702
36	117 Mt. Park Estates LRSA	34,001	248	-	34,249
37	118 Mt. Park/Robin Hill LRSA	146,458	4,568	-	151,026
38	119 Chugiak/Birchwood/Eagle River RRSA	6,886,666	(70,499)	-	6,816,167
39	121 Eaglewood Contributing LRSA	113,486	(5,338)	-	108,148
40	122 Gateway Contributing LRSA	2,273	(106)	-	2,167
41	123 Lakehill LRSA	52,089	(1,472)	-	50,617
42	124 Totem LRSA	34,752	742	-	35,494
43	125 Paradise Valley South LRSA	12,496	282	-	12,778
44	126 SRW Homeowners LRSA	50,919	599	-	51,518
45	129 Eagle River Street Light SA	333,503	(313)	-	333,190

Resolution to Revise and Appropriate 2011 General Government Operating Budget

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Fund No.	Fund Description	2011 Approved Budget	Revision	S as amended	2011 Revised Budget as amended
131	Anchorage Fire SA	61,364,867	1,529,216	-	62,894,083
141	Anchorage Roads & Drainage SA	67,062,498	758,368	(64,430)	67,756,436
142	Talus West LRSA	102,665	11,375	-	114,040
143	Upper O'Malley LRSA	660,956	(5,957)	-	654,999
144	Bear Valley LRSA	51,801	801	-	52,602
145	Rabbit Creek View/Heights LRSA	84,299	3,236	-	87,535
146	Villages Scenic Parkway LRSA	18,980	702	-	19,682
147	Sequoia Estates LRSA	24,348	(489)	-	23,859
148	Rockhill LRSA	49,217	(563)	-	48,654
149	South Goldenview Area LRSA	557,250	11,751	-	569,001
			<b>as amended</b>	<b>(308,665)</b>	<b>101,315,117</b>
151	Anchorage Metropolitan Police SA	99,200,104	2,423,678	<del>(38,260)</del>	<del>101,585,532</del>
			<b>as amended</b>	<b>67,000</b>	<b>19,835,205</b>
161	Anchorage Parks & Recreation SA	20,184,974	(416,769)	-	<del>19,768,205</del>
162	Eagle River/Chugiak Parks/Rec SA	3,626,267	27,140	-	3,653,407
181	Anchorage Building Safety SA	7,571,928	(469,447)	-	7,102,481
191	Public Finance & Investment Fund	1,291,462	178,286	-	1,469,748
			<b>as amended</b>	<b>(328,165)</b>	<b>401,562,402</b>
	<b>Subtotal General Funds</b>	<b>\$ 395,240,141</b>	<b>\$ 6,650,426</b>	<b>\$ (124,750)</b>	<b>\$ 401,765,817</b>
	<b><u>SPECIAL REVENUE FUNDS</u></b>				
202	Convention Center Reserves	\$ 11,516,950	\$ 183,624	\$ -	\$ 11,700,574
221	Heritage Land Bank	1,298,044	288,205	-	1,586,249
	<b>Subtotal Special Revenue Funds</b>	<b>\$ 12,814,994</b>	<b>\$ 471,829</b>	<b>\$ -</b>	<b>\$ 13,286,823</b>
	<b><u>DEBT SERVICE FUND</u></b>				
301	PAC Surcharge Revenue Bond	\$ 339,213	\$ -	\$ -	\$ 339,213
	<b><u>INTERNAL SERVICE FUNDS</u></b>				
602	Self-Insurance	\$ 1,121,812	\$ (680,678)	\$ -	\$ 441,134
607	Management Information Systems	147,520	99,857	-	247,377
	<b>Subtotal Internal Service Funds</b>	<b>\$ 1,269,332</b>	<b>\$ (580,821)</b>	<b>\$ -</b>	<b>\$ 688,511</b>
			<b>as amended</b>	<b>(328,165)</b>	<b>415,876,949</b>
	<b>GRAND TOTAL GENERAL GOVERNMENT</b>	<b>\$ 409,663,680</b>	<b>\$ 6,541,434</b>	<b>\$ (124,750)</b>	<b>\$ 416,080,364</b>

**Section 3.** The 2011 Operating Budget for the Police and Fire Retiree Medical Administration Fund (213) is adopted and appropriated as supported by contributions from 2011 Police and Fire Departments General Government Operating Budgets. Fund 213 function cost amount is decreased Five Hundred Fifty Dollars (\$550) from the approved One Hundred Eighty-three Thousand One Hundred Forty-five Dollars (\$183,145) to the revised budget of One Hundred Eighty-two Thousand Five Hundred Ninety-five Dollars (\$182,595).

**Section 4.** The 2011 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. Fund 715 function cost amount is increased One Hundred Ninety-two Dollars (\$192) from the approved Nine Hundred Sixty-seven Thousand Seven Hundred Eighty Dollars (\$967,780) to the revised budget of Nine Hundred Sixty-seven Thousand Nine Hundred Seventy-two Dollars (\$967,972).



Resolution to Revise and Appropriate 2011 General Government Operating Budget

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1 **Section 5.** For fiscal year 2011, the amount of Five Million Dollars (\$5,000,000), an increase of One Hundred  
2 Thousand Dollars (\$100,000) from 2011 Approved amount of Four Million Nine Hundred Thousand Dollars  
3 (\$4,900,000), is appropriated from the MOA Trust Fund (730) as a contribution to the 2011 General  
4 Government Operating Budget, Areawide General Fund (101) as revenue appropriated in support of  
5 operations.

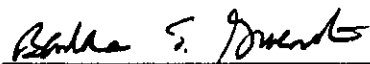
6  
7 **Section 6.** The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

8  
9 **Section 7.** This resolution shall take effect immediately upon passage and approval by the Assembly.

10  
11 PASSED AND APPROVED by the Anchorage Assembly this 26<sup>th</sup> day of Apr. 1, 2011.

12  
13  
14  
15   
16 Chair of the Assembly

17 ATTEST:

18  
19   
20 \_\_\_\_\_  
21 Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 153-2011 (A)

Meeting Date: April 26, 2011

1 FROM: MAYOR

2  
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
4 REVISING AND APPROPRIATING FUNDS FOR THE 2011  
5 GENERAL GOVERNMENT OPERATING BUDGET FOR THE  
6 MUNICIPALITY OF ANCHORAGE  
7

8 Assembly Resolution 2011-73(S) incorporates several amendments that have been  
9 recommended by the Assembly. These and other changes save \$124,750 in property  
10 taxes and are detailed in the attached summary (pages 4-5, lines 85-90).  
11

12 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE S VERSION OF THE  
13 RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND  
14 APPROPRIATING FUNDS FOR THE 2011 GENERAL GOVERNMENT OPERATING  
15 BUDGET FOR THE MUNICIPALITY OF ANCHORAGE.  
16

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

2011 1st QUARTER REVISED GENERAL GOVERNMENT OPERATING BUDGET

						Funding Sources					
Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
2011 Approved General Gov Operating Budget				-	-	\$ 435,741,329	\$ 167,913,605	\$ 26,077,648	\$ 2,908,114	\$ 223,094,488	\$ 15,747,473
2011 Continuation											
1	Multiple	Labor	Varies	-	-	(417,792)	-	-	(65,371)	(348,549)	(3,872)
2	Multiple	Non-Labor	Varies	-	-	-	-	-	-	-	-
3	Multiple	Non-Labor - Debt Service	Varies	-	-	-	-	-	-	(6,236)	6,236
4	Multiple	IGCs	Varies	-	-	-	-	-	-	-	-
5	Multiple	Fund Balance	Varies	-	-	-	-	-	-	-	-
6	Multiple	Revenues	Varies	-	-	144,169	(1,872,262)	-	(301,996)	2,324,971	(6,544)
Total 2011 Continuation				-	-	\$ (273,623)	\$ (1,872,262)	\$ -	\$ (367,367)	\$ 1,970,186	\$ (4,180)
Running Subtotal of 2011 1st Quarter Revised General Government Operating				-	-	\$ 435,467,706	\$ 166,041,343	\$ 26,077,648	\$ 2,540,747	\$ 225,064,674	\$ 15,743,293
Fund Balance Adjustments (5 Major Funds)											
7	Area Wide	Fund balance available after meeting 8.25% unreserved fund balance for bond rating designation and 3% Operating Emergency Designation	101	-	-	-	-	-	340,199	(340,199)	-
8	23 - Fire	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation	131	-	-	-	-	-	(862,349)	862,349	-
9	41 - Public Works	Fund balance available after meeting 8.25% unreserved fund balance for bond rating designation and 3% Operating Emergency Designation	141	-	-	-	-	-	3,178,994	(3,178,994)	-
10	24 - Police	Fund balance available after meeting 8.25% unreserved fund balance for bond rating designation and 3% Operating Emergency Designation	151	-	-	-	-	-	3,982,147	(3,982,147)	-
11	30 - Parks and Recreation	Fund balance available after meeting 8.25% unreserved fund balance for bond rating designation and 3% Operating Emergency Designation	161	-	-	-	-	-	78,843	(78,843)	-
Total Fund Balance Adjustments (5 Major Funds)				-	-	\$ -	\$ -	\$ -	\$ 6,717,834	\$ (6,717,834)	\$ -
Running Subtotal of 2011 1st Quarter Revised General Government Operating				-	-	\$ 435,467,706	\$ 166,041,343	\$ 26,077,648	\$ 9,258,581	\$ 218,346,840	\$ 15,743,293
Expenditure Adjustments - Tax Cap Increases											
12	23 - Fire	EMS - staffing of Medic #7 with July 1, 2011 date of hire	101 131	-	6	349,155	-	-	-	349,155	-
13	24 - Police	Attorney fees payable to ACLU for Engle v. Municipality of Anchorage (homeless camps)	151	-	-	93,500	-	-	-	93,500	-
14	41 - Public Works	Voter Approved Bond O&M - Recurring - 2011 Bond O&M if Prop 4, 5, 6 pass	141	-	-	179,000	-	-	-	179,000	-
15	35 - Public Transportation	Voter Approved Bond O&M - Recurring - 2011 Bond O&M if Prop 6 pass	101	-	-	8,000	-	-	-	8,000	-
Total Expenditure Adjustments - Tax Cap Increases				-	6.00	\$ 629,655	\$ -	\$ -	\$ -	\$ 629,655	\$ -
Running Subtotal of 2011 1st Quarter Revised General Government Operating				-	6.00	\$ 436,097,361	\$ 166,041,343	\$ 26,077,648	\$ 9,258,581	\$ 218,976,495	\$ 15,743,293
Expenditure Adjustments - Transfers											
16	30 - Parks and Recreation	Eliminate the Horticulture Supervisor Position and reassign the supervisor duties and responsibilities to the Horticulturist	161	(1)	-	(80,500)	-	-	-	(80,500)	-
17	30 - Parks and Recreation	Funding for 7 new seasonal park caretaker positions to increase the number of sites that are routinely maintained	161	-	7	80,500	-	-	-	80,500	-
18	10 - Municipal Manager	Risk Division: Transfer to Municipal Attorney Department for increased funding for Worker's Compensation legal work.	602	-	-	(20,000)	-	(20,000)	-	-	-
19	06 - Municipal Attorney	Transfer from Municipal Manager Department, Risk Management Division, to support in-house Worker's Compensation legal work.	101	-	-	20,000	-	20,000	-	-	-
Total Expenditure Adjustments - Transfers				(1.00)	7.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Running Subtotal of 2011 1st Quarter Revised General Government Operating				(1.00)	13.00	\$ 436,097,361	\$ 166,041,343	\$ 26,077,648	\$ 9,258,581	\$ 218,976,495	\$ 15,743,293
Expenditure Adjustments - Other											
20	02 - Equal Rights	Reduce advertising budget as funding is not needed	101	-	-	(1,408)	-	-	-	(1,408)	-

## 2011 1st QUARTER REVISED GENERAL GOVERNMENT OPERATING BUDGET

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Funding Sources					
						Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
21	05 - Mayor	Funding for professional services contract to review operations associated with fleet, facility, street, park and grounds maintenance; and project management and engineering to identify improved processes and savings.	101	-	-	300,000	-	-	-	300,000	-
22	06 - Municipal Attorney	Add attorney for domestic violence prosecution; position expected to start in May 2011.	101	-	1	84,000	-	-	-	84,000	-
23	07 - Real Estate	HLB Division: Contribution to capital for annual payments to the State of Alaska for purchase of Porcupine Building property (purchase approved by Assembly 9/28/10; AR 2010-262)	221	-	-	80,000	-	-	80,000	-	-
24	10 - Municipal Manager	Risk Division: Additional funding for worker's compensation based on claim loss experience and first quarter actuarial report.	602	-	-	1,599,050	-	1,599,050	-	-	-
25	10 - Municipal Manager	Risk Division: 2011 contract requires this additional amount for increases for third party claims administrator, broker, and workers' compensation legal contract.	602	-	-	77,000	-	77,000	-	-	-
26	10 - Municipal Manager	Risk Division: Statutory mandated contribution to the SOA second injury fund is based on a prescribed percentage of disability benefits paid under workers' compensation; actual contribution calculation requires this increase in payment above what was budgeted.	602	-	-	40,000	-	40,000	-	-	-
27	10 - Municipal Manager	Risk Division: Anchorage Museum Association payment for fine arts insurance per terms of contract.	602	-	-	25,000	-	25,000	-	-	-
28	10 - Municipal Manager	Risk Division: Statutory mandate of 2.9% of total workers' compensation payments in 2010. Three serious workers' compensation claims paid during 2010 resulted in payment increase above amount budgeted.	602	-	-	83,000	-	83,000	-	-	-
29	12 - Finance	Public Finance & Investments Division: Municipal Cash Pool external money manager and custody fee increases, which are a function of the market value of investments; cost is offset by investment.	191	-	-	169,080	62,000	-	107,080	-	-
30	12 - Finance	Public Finance & Investments Division: Port commercial paper cost of issuance was earned in December 2010, so will not be received again in 2011	191	-	-	-	(90,000)	-	90,000	-	-
31	12 - Finance	Controller Division: Additional overtime is being incurred due to presentations on the new ERP, which is occurring at the same time as audit preparation and work on the CAFR	101	-	-	44,960	-	-	-	44,960	-
32	12 - Finance	Controller Division: New ERP system configuration delayed approximately 4 months, so labor won't be capitalized to the project as soon as anticipated	101	-	-	86,783	-	-	-	86,783	-
33	13 - Information Technology	Savings from the new ACS contract	607	-	-	(88,000)	-	-	(88,000)	-	-
34	21 - Health and Human Services	Increase in Anchorage Animal Care and Control Center 2011 contract cost (note: 2011 cost is less than 2008 and 2009 contract costs)	101	-	-	54,235	-	-	-	54,235	-
35	21 - Health and Human Services	Increase in Emergency Alcohol Services, CSP and Sleep-off Center contract.	101	-	-	113,000	-	-	-	113,000	-
36	23 - Fire	SAFER positions: Grant funds 60% of positions' salary/benefits with the balance covered by existing budget; positions expected to start in May 2011.	131	-	29	1,598,408	-	1,598,408	-	-	-
37	23 - Fire	Protective equipment, uniforms and other initial hire operating supplies and services for 29 new SAFER grant hires at a cost of \$7K per firefighter.	131	-	-	203,000	-	-	-	203,000	-
38	23 - Fire	Chugiak Volunteer Fire Department EMS training.	101	-	-	16,800	-	-	-	16,800	-
39	23 - Fire	Cost to reimburse Fund 603 (Medical/Dental Self Insurance Fund) for Police and Fire Medical Trust insurance subsidy	101	-	-	290,882	-	-	-	290,882	-
40	24 - Police	Academy - Police Recruits - Salary & benefits for 28 person Police Academy with a start and hire date of 10/10/2011. If the parking ordinance fails, 4 of the 28 would be hired 05/01/2011 for parking enforcement and the requested amount will be increased to \$756,000	151	-	28	610,624	-	-	-	610,624	-

## 2011 1st QUARTER REVISED GENERAL GOVERNMENT OPERATING BUDGET

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources				
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
41	24 - Police	Academy - Training - Recruiting and academy costs for 28 person Police Academy; amount is in addition to \$380K previously appropriated from the Federal Asset Forfeiture Fund by the Assembly	151	-	-	270,415	-	-	-	270,415	-
42	24 - Police	2010 ARRA COPS grant - Addition of 3 officers; costs will be offset by grant funding	151	-	3	-	-	-	-	-	-
43	24 - Police	Attorney fees required for litigation in case that carried over from 2010	151	-	-	85,000	-	-	-	85,000	-
44	24 - Police	Cost to reimburse Fund 603 (Medical/Dental Self Insurance Fund) for Police and Fire Medical Trust insurance subsidy	151	-	-	247,907	-	-	-	247,907	-
45	29 - Library	Software module for library's online catalog to improve inventory control, allow remote registration (i.e. ASD registration), and permit volunteers to assist with materials handling; also provides additional funds to cover increased cost in media materials	101	-	-	37,000	-	-	-	37,000	-
46	35 - Public Transportation	Operations and Maintenance Division: PeopleMover - additional funds to cover increased fuel costs (additional funds based on a 7.5% per gallon increase)	101	-	-	125,000	-	-	-	125,000	-
47	35 - Public Transportation	Program Planning Division: Paratransit Services - additional funds to cover increased fuel costs (additional funds based on a 12.5% per gallon increase)	101	-	-	52,000	-	-	-	52,000	-
48	35 - Public Transportation	Marketing and Customer Service Division: Vanpool Services - additional funds to cover increased fuel costs (7.5% increase) and costs associated with expanded fleet (ARRA funds paid for expansion)	101	-	-	50,000	50,000	-	-	-	-
49	41 - Public Works	Maintenance & Operations Division - Street Maintenance Operations: If 2011 ARDSA bond is approved, will fund 17 summer seasonal positions (13 Medium & 4 Light Equipment Operators) for the Recycled Asphalt and Pavement projects (costs are charged to the bond)	141	-	-	521,310	-	521,310	-	-	-
50	41 - Public Works	Maintenance & Operations Division - Street Maintenance Operations: Additional funding to pay overtime during summer construction season in support of State funded road projects (cost is charged to the grant)	141	-	-	67,000	-	67,000	-	-	-
51	41 - Public Works	Maintenance & Operations Division - Street Maintenance Operations: Funds additional responsibilities of APDES-mandated storm water maintenance activities; \$250k for contracted storm drain cleaning beginning 2011; \$90k storm water structure data collection and mapping (required completion date of February 2013)	141	-	-	340,000	-	-	-	340,000	-
52	41 - Public Works	Maintenance & Operations Division - Facility Maintenance: Utilities and maintenance for the newly acquired National Guard Armory Building (4902 Spenard Rd)	101	-	-	35,000	-	-	-	35,000	-
53	41 - Public Works	Maintenance & Operations Division - Facility Maintenance: Porcupine Building (3001 Porcupine) \$180k for abatement, \$70k to upgrade the water and heating system	101	-	-	250,000	-	-	-	250,000	-
54	41 - Public Works	Administration Division: Public Art - Insufficient funds to repair existing art inventory were transferred during the reorganization	101	-	-	18,800	-	-	-	18,800	-
55	Multiple	IGC run with Adjustments and 2011 updates, which include Workers Compensation and General Liability increases	varies	-	-	-	-	(1,732,205)	(688,296)	2,420,888	(387)
56	Multiple	IGC run with Adjustments and 2011 updates	varies	-	-	-	-	(1,021,304)	9,290	973,818	38,196
		<b>Total Expenditure Adjustments - Other</b>			61.00	\$ 7,485,846	\$ 22,000	\$ 1,257,259	\$ (489,926)	\$ 6,658,704	\$ 37,809
		<b>Running Subtotal of 2011 1st Quarter Revised General Government Operating</b>	(1.00)	74.00		\$ 443,583,207	\$ 166,063,343	\$ 27,334,907	\$ 8,768,655	\$ 225,635,199	\$ 15,781,102
		<b>Board Requests from Service Areas with Maximum Tax Rates</b>									
57	41 - Public Works	Glen Alps - Adjust budget to the maximum mill rate of 2.75	105	-	-	(173)	-	-	-	-	(173)
58	41 - Public Works	Girdwood Valley Roads - Adjust budget to Board approved road budget amount	106	-	-	5,330	2,000	-	-	-	3,330

## 2011 1st QUARTER REVISED GENERAL GOVERNMENT OPERATING BUDGET

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Funding Sources					
						Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
59	30 - Parks and Recreation	Girdwood Valley Parks - Approved by Girdwood Board of Supervisors: Reduced contribution of \$200,000 no longer needed for construction of the library and community center, lowered current position to less hours per week, added an additional part-time position to expand its customer service operations, and also added funding to repair broken equipment and for a service maintenance contract	106	-	1	(127,247)	-	-	-	-	(127,247)
60	23 - Fire	Girdwood Valley Fire Service Area: contract funding approved by Girdwood Board of Supervisors	106	-	-	45,440	-	-	-	-	45,440
61	41 - Public Works	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	111	-	-	2,838	-	-	-	-	2,838
62	41 - Public Works	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50)	112	-	-	4,370	-	-	-	-	4,370
63	41 - Public Works	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	113	-	-	3,346	-	-	-	-	3,346
64	41 - Public Works	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	114	-	-	280	-	-	-	-	280
65	41 - Public Works	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	115	-	-	224	-	-	-	-	224
66	41 - Public Works	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	116	-	-	454	-	-	-	-	454
67	41 - Public Works	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	117	-	-	(182)	-	-	-	-	(182)
68	41 - Public Works	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	118	-	-	2,578	-	-	-	-	2,578
69	41 - Public Works	CBERRRSA - Adjust tax supported budget to a mill rate amount of 2.00 and apply fund balance to retain current budget levels	119	-	-	-	-	-	207,188	-	(207,188)
70	41 - Public Works	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget	121	-	-	(5,338)	-	-	-	-	(5,338)
71	41 - Public Works	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget	122	-	-	(106)	-	-	-	-	(106)
72	41 - Public Works	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	123	-	-	(1,892)	-	-	-	-	(1,892)
73	41 - Public Works	Totem LRSA - Adjust budget to the maximum mill rate of 1.50	124	-	-	472	-	-	-	-	472
74	41 - Public Works	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	125	-	-	212	-	-	-	-	212
75	41 - Public Works	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	126	-	-	249	-	-	-	-	249
76	41 - Public Works	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	142	-	-	9,885	-	-	-	-	9,885
77	41 - Public Works	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	143	-	-	(12,677)	-	-	-	-	(12,677)
78	41 - Public Works	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	144	-	-	541	-	-	-	-	541
79	41 - Public Works	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	145	-	-	2,496	-	-	-	-	2,496
80	41 - Public Works	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00	146	-	-	252	-	-	-	-	252
81	41 - Public Works	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	147	-	-	(659)	-	-	-	-	(659)
82	41 - Public Works	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	148	-	-	(813)	-	-	-	-	(813)
83	41 - Public Works	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	149	-	-	10,391	-	-	-	-	10,391
84	30 - Parks and Recreation	Eagle River Parks and Recreation - Adjust budget to maximum mill rate of .50 for their operating budget, mill rate of .30 for their capital contribution, and Debt Service to amount needed	162	-	-	16,542	-	-	-	-	16,542
Total Board Requests from Service Areas with Maximum Tax Rates				-	1.00	\$ (43,187)	\$ 2,000	\$ -	\$ 207,188	\$ -	\$ (252,375)
Running Subtotal of 2011 1st Quarter Revised General Government Operating				(1.00)	75.00	\$ 443,540,020	\$ 166,065,343	\$ 27,334,907	\$ 8,975,843	\$ 225,635,199	\$ 15,528,727
S Version Adjustments											
85	06 - Municipal Attorney	Leave cash-outs related to retirements	101	-	-	64,430	-	-	-	64,430	-
86	41 - Public Works	Savings from snow plowing.	141	-	-	(64,430)	-	-	-	(64,430)	-
87	41 - Public Works	Assemblymember Starr - Reduction of funding for vacant Office Associate position.	101	-	(1)	(75,000)	-	-	-	(75,000)	-
88	21 - Health and Human Services	Assemblymembers Flynn & Ossiander - Restore funding for Anchorage Youth Court, Inc. to total \$115,000.	101	-	-	20,000	-	-	-	20,000	-
89	23 - Fire	Assemblymember Starr - Anticipated personnel savings from KRONOS (time keeping system) efficiencies.	101	-	-	(31,500)	-	-	-	(31,500)	-

2011 1st QUARTER REVISED GENERAL GOVERNMENT OPERATING BUDGET

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Funding Sources					
						Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
90	24 - Police	Assemblymember Starr - Anticipated personnel savings from KRONOS (time keeping system) efficiencies.	151	-	-	(38,250)	-	-	-	(38,250)	-
		Total S Version Adjustments		-	(1.00)	\$ (124,750)	\$ -	\$ -	\$ -	\$ (124,750)	\$ -
2011 Proposed 1st Quarter Revised General Government Operating Budget with S Version Adjustments				(1.00)	74.00	\$ 443,415,270	\$ 166,065,343	\$ 27,334,907	\$ 8,975,843	\$ 225,510,449	\$ 15,528,727
Assembly Amendments											
91	24 - Police	#4 - Assemblymember Starr - Academy - Training - Reduce line 41 - Recruiting and academy costs for 28 person Police Academy to be funded by the Federal Asset Forfeiture Fund.	151	-	-	(270,415)	-	-	-	(270,415)	-
92	30 - Parks and Recreation	#11 - Assemblymember Flynn - Asbestos abatement and other necessary rehabilitation for engine 556 at 9th Avenue and E Street to be an active-use piece of equipment (not a static display).	161	-	-	50,000	-	-	-	50,000	-
93	30 - Parks and Recreation	#12 - Assemblymember Flynn - Extend hours at the Fairview Recreation Center to 10PM on weeknights.	161	-	-	17,000	-	-	-	17,000	-
		Total Assembly Amendments		-	-	\$ (203,415)	\$ -	\$ -	\$ -	\$ (203,415)	\$ -
Running Subtotal of 2011 Proposed General Government Operating Budget				(1.00)	74.00	\$ 443,211,855	\$ 166,065,343	\$ 27,334,907	\$ 8,975,843	\$ 225,307,034	\$ 15,528,727
2011 Approved General Gov Operating Budget						\$ 435,741,329	\$ 167,913,605	\$ 26,077,648	\$ 2,908,114	\$ 223,094,488	\$ 15,747,473
Total Adjustments and Amendments						\$ 7,470,526	\$ (1,848,262)	\$ 1,257,259	\$ 6,067,729	\$ 2,212,546	\$ (218,746)
2011 1st Quarter Revised General Government Operating Budget with S Version Adjustments and Assembly Amendments						\$ 443,211,855	\$ 166,065,343	\$ 27,334,907	\$ 8,975,843	\$ 225,307,034	\$ 15,528,727

CLERK'S OFFICE  
**AMENDED AND APPROVED**

Date: 4-26-11

Submitted by: Chairman of the Assembly  
at the Request of the Mayor  
Prepared by: Office of Management and  
Budget  
For Reading: April 26, 2011

IMMEDIATE RECONSIDERATION FAILED 4-26-11

ANCHORAGE, ALASKA  
AO NO. 2011-41(S) as amended

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 2011

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 2011. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

		0.09
<b>Section 2.</b>	Areawide General, Fund 101	a tax of <del>0.10</del> mills
<b>Section 3.</b>	City Service Area, Fund 102	a tax of 0.00 mills
<b>Section 4.</b>	Chugiak Fire Service Area, Fund 104	a tax of 0.97 mills
<b>Section 5.</b>	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
<b>Section 6.</b>	Girdwood Valley Service Area, Fund 106	a tax of 3.68 mills
<b>Section 7.</b>	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
<b>Section 8.</b>	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
<b>Section 9.</b>	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
<b>Section 10.</b>	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
<b>Section 11.</b>	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
<b>Section 12.</b>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<b>Section 13.</b>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills



1	<b><u>Section 14.</u></b>	Mt. Park/Robin Hill Limited Road Service Area, Fund 118	a tax of 1.30 mills
2			
3			
4	<b><u>Section 15.</u></b>	Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119	a tax of 2.00 mills
5			
6			
7	<b><u>Section 16.</u></b>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.40 mills
8			
9	<b><u>Section 17.</u></b>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.30 mills
10			
11	<b><u>Section 18.</u></b>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
12			
13	<b><u>Section 19.</u></b>	Totem Limited Road Service Area, Fund 124	a tax of 1.50 mills
14			
15	<b><u>Section 20.</u></b>	Paradise Valley South Limited Road Service Area, Fund 125	a tax of 1.00 mills
16			
17			
18	<b><u>Section 21.</u></b>	SRW Homeowners Limited Road Service Area, Fund 126	a tax of 1.50 mills
19			
20			
21	<b><u>Section 22.</u></b>	Eagle River Street Light Service Area, Fund 129	a tax of 0.29 mills
22			
23	<b><u>Section 23.</u></b>	Anchorage Fire Service Area, Fund 131	a tax of 2.09 mills
24			
25	<b><u>Section 24.</u></b>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.46 mills
26			
27	<b><u>Section 25.</u></b>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
28			
29	<b><u>Section 26.</u></b>	Upper O'Malley Limited Road Service Area, Fund 143	a tax of 2.00 mills
30			
31			
32	<b><u>Section 27.</u></b>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
33			
34	<b><u>Section 28.</u></b>	Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145	a tax of 2.50 mills
35			
36			
37	<b><u>Section 29.</u></b>	Villages Scenic Parkway Limited Road Service Area, Fund 146	a tax of 1.00 mills
38			
39			
40	<b><u>Section 30.</u></b>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
41			
42	<b><u>Section 31.</u></b>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
43			
44	<b><u>Section 32.</u></b>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
45			
46			
47	<b><u>Section 33.</u></b>	Anchorage Metropolitan Police Service Area, Fund 151	a tax of <b><u>2.70</u></b> <del>2.74</del> mills

**Section 34.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.62 mills

**Section 35.** Eagle River-Chugiak Parks & Recreation Service Area,  
Fund 162 a tax of 0.90 mills

**Section 36.** Per the Charter's Tax Limit, the allowed amount of property taxes is  
\$232,120,199; the amount to be collected is \$225,307,034 ~~\$225,510,449~~ ~~\$225,635,199~~.


**Section 37.** The total amount of property taxes levied for all service areas of the  
Municipality of Anchorage general government for fiscal year 2011 is:

	<b>as amended</b>	<b><u>\$225,307,034</u></b>
		<del>\$225,510,449</del>
Property Taxes to Be Collected (per Charter Limit)		<del>\$225,635,199</del>
Property Taxes from Service Areas (not subject to Charter Limit)		<u>\$ 15,528,727</u>
	<b>as amended</b>	<b><u>\$240,835,761</u></b>
		<del>\$241,039,176</del>
Total General Government Taxes Levied		<u>\$241,163,926</u>

**Section 38.** These rates may be adjusted to include amendments and any associated  
IGC impact as a result of the approved 2011 Revised Budget.

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

PASSED AND APPROVED by the Anchorage Assembly this 26<sup>th</sup> day of April, 2011.

  
Chair

ATTEST:

  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 154- 2011 (A) as amended

Meeting Date: April 26, 2011

1 FROM: MAYOR

2  
3 SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY,  
4 APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,  
5 AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE  
6 MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR  
7 FISCAL YEAR 2011  
8

9 This memorandum transmits the ordinance to establish the 2011 tax rates and tax  
10 levies for all service areas of the Municipality of Anchorage general government.  
11

12 The tax rates and tax levies shown in AO 2011-41 (S) **as amended** are those  
13 required to support the revised 2011 General Government Operating Budget as  
14 proposed in the Administration's first quarter budget revisions and presented in  
15 Assembly Resolution 2011-73 (S) **as amended**.  
16

17 On average, the mill levy is slightly higher (**0.12**) (~~0.13~~) than the 2010 average mill  
18 rate. This translates into a property tax increase of **\$12.00** ~~\$13.00~~ annually per  
19 \$100,000 of assessed valuation.  
20

21 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE S VERSION **AS**  
22 **AMENDED** OF THE ORDINANCE SETTING THE RATES OF TAX LEVY,  
23 APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING  
24 TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE  
25 GENERAL GOVERNMENT FOR FISCAL YEAR 2011.  
26

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

# General Government Budget Details

# Budget Summary Reconciliation 2011 Approved to 2011 Revised

Department	2010 Revised	2011 Approved	Changes from 2011 Approved to 2011 Revised				2011 Revised
			Salary, Benefits *	Debt Service **	Additional Requests ***	Subtotal	
Assembly	\$ 2,604,642	\$ 2,600,641	\$ -	\$ -	\$ -	\$ -	\$ 2,600,641
Chief Fiscal Officer	479,038	485,366	-	-	-	-	485,366
Community Planning and Develop.	9,182,956	-	-	-	-	-	-
Community Development	-	14,405,356	(70,355)	-	-	(70,355)	14,335,001
Development Services	8,720,729	-	-	-	-	-	-
Employee Relations	5,227,590	2,256,775	-	-	-	-	2,256,775
Equal Rights Commission	662,473	677,739	-	-	(1,408)	(1,408)	676,331
Finance	11,581,351	11,768,151	(5,241)	-	300,822	295,581	12,063,732
Fire	76,960,468	79,336,551	(16,475)	(13,476)	2,472,162	2,442,211	81,778,762
Health and Human Services	11,362,252	12,361,728	(2,848)	(9,628)	187,239	174,763	12,536,491
Heritage Land Bank	8,017,974	-	-	-	-	-	-
Information Technology	15,358,821	15,438,909	(414)	-	(88,000)	(88,414)	15,350,495
Internal Audit	536,246	535,762	-	-	-	-	535,762
Library	7,605,225	7,708,375	(2,610)	-	37,000	34,390	7,742,765
Maintenance and Operations	80,733,712	-	-	-	-	-	-
Management and Budget	934,047	912,499	-	-	-	-	912,499
Office of the Mayor	1,402,970	1,882,539	-	-	300,000	300,000	2,182,539
Municipal Attorney	7,124,401	7,174,053	-	-	168,430	168,430	7,342,483
Municipal Manager	12,003,079	20,268,892	(19)	(8,448)	1,764,595	1,756,128	22,025,020
Parks and Recreation	19,363,114	19,974,654	(45,684)	36,652	(43,707)	(52,739)	19,921,915
Planning	3,977,162	-	-	-	-	-	-
Police	90,066,284	92,065,500	35,983	2,685	998,773	1,037,441	93,102,941
Project Management and Engineering	8,004,728	-	-	-	-	-	-
Public Transportation	20,335,318	21,017,684	(7,657)	6,070	235,012	233,425	21,251,109
Public Works	-	103,688,798	(301,864)	(66,821)	1,293,767	925,082	104,613,880
Purchasing	1,522,111	1,581,758	(599)	-	-	(599)	1,581,159
Real Estate	-	7,754,255	-	-	80,000	80,000	7,834,255
Traffic	6,817,853	-	-	-	-	-	-
Convention Center Reserve	10,625,873	11,516,950	-	-	183,624	183,624	11,700,574
Non-Departmental (Fund 101 Debt Svc)	214,831	328,394	-	52,966	-	52,966	381,360
<b>TOTAL</b>	<b>\$ 421,425,248</b>	<b>\$ 435,741,329</b>	<b>\$ (417,783)</b>	<b>\$ -</b>	<b>\$ 7,888,309</b>	<b>\$ 7,470,526</b>	<b>\$ 443,211,855</b>

## Notes:

\* Salary, Benefits adjustments bring budget in line with most current labor requirements including SS cap, EAP, union contracts.

\*\* Debt Service adjustments include TANs realignment and Debt Refinancing.

\*\*\* Additional Requests are detailed in the Attachment to AM 153-2011 (A) for AR 2011-73 (S) as Amended for the 2011 Revised 1st Quarter GGOB, approved April 26, 2011  
2011 Approved budget was presented on AO 2010-72 (S) as Amended with Mayor's Veto, approved on December 7, 2010.

## In the 2011 Approved Budget:

A reorganization was completed to move Development Services, Community Planning and Development, and the Planning Department into one department called Community Development.  
A reorganization was completed to move Project Management and Engineering, Maintenance and Operations, and the Traffic Departments into one department called Public Works.  
Heritage Land Bank was renamed Real Estate Services.

## Direct Cost by Expenditure 2011 Revised

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost
Assembly	\$ 1,736,689	\$ 12,670	\$ 20,490	\$ 830,792	\$ -	\$ -	\$ -	\$ 2,600,641
Chief Fiscal Officer	294,874	3,000	5,000	182,492	-	-	-	485,366
Community Development	13,036,739	142,918	4,500	949,334	147,800	-	53,710	14,335,001
Employee Relations	1,971,320	7,350	10,230	250,475	-	-	17,400	2,256,775
Equal Rights Commission	663,821	1,800	1,900	8,810	-	-	-	676,331
Finance	10,136,817	65,985	15,100	1,446,576	759,114	-	21,500	12,445,092
Fire	57,469,155	2,232,700	20,000	17,199,466	4,494,741	-	362,700	81,778,762
Health and Human Services	5,839,448	218,470	25,660	6,091,582	313,327	-	48,004	12,536,491
Information Technology	8,641,744	99,124	4,314	3,165,523	522,950	2,890,240	26,600	15,350,495
Internal Audit	526,656	1,200	1,500	6,406	-	-	-	535,762
Library	6,381,584	60,556	500	1,235,030	-	-	65,095	7,742,765
Management and Budget	849,525	2,805	-	60,169	-	-	-	912,499
Office of the Mayor	993,634	6,500	17,000	1,165,405	-	-	-	2,182,539
Municipal Attorney	5,849,517	27,470	10,000	1,455,496	-	-	-	7,342,483
Municipal Manager	1,883,261	27,721	11,778	18,208,531	1,881,229	-	12,500	22,025,020
Parks and Recreation	9,982,202	715,081	-	6,132,427	2,912,225	-	179,980	19,921,915
Police	69,968,519	2,209,080	17,000	20,062,911	477,521	-	367,910	93,102,941
Public Transportation	14,019,910	3,428,746	4,670	3,315,017	482,766	-	-	21,251,109
Public Works	30,232,314	4,674,554	22,010	29,971,365	39,641,017	-	72,620	104,613,880
Purchasing	1,465,679	10,060	3,700	101,720	-	-	-	1,581,159
Real Estate	922,528	5,200	1,000	6,894,027	-	-	11,500	7,834,255
Convention Center Reserve	-	-	-	11,700,574	-	-	-	11,700,574
General Government Total	<u>\$ 242,865,936</u>	<u>\$ 13,952,990</u>	<u>\$ 196,352</u>	<u>\$ 130,434,128</u>	<u>\$ 51,632,690</u>	<u>\$ 2,890,240</u>	<u>\$ 1,239,519</u>	<u>\$ 443,211,855</u>

## Personnel Summary by Department

Department	2010 Revised Budget					2011 Revised Budget				
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total
Assembly	23	-	-	-	23	23	-	-	-	23
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2
Development Services	65	1	-	-	66	-	-	-	-	-
Community Development	-	-	-	-	-	103	2	-	-	105
Community Planning and Development	5	-	-	-	5	-	-	-	-	-
Employee Relations	18	1	-	-	19	16	4	-	-	20
Equal Rights Commission	6	2	-	-	8	5	2	-	-	7
Finance	101	1	-	-	102	84	16	-	-	100
Fire	376	2	-	-	378	389	2	-	-	391
Health and Human Services	61	7	1	-	69	54	7	1	-	62
Information Technology	77	-	-	-	77	58	17	-	-	75
Internal Audit	4	1	-	-	5	4	1	-	-	5
Library	69	28	-	-	97	64	29	-	-	93
Maintenance and Operations	157	1	-	31	189	-	-	-	-	-
Management and Budget	7	-	-	-	7	6	1	-	-	7
Mayor	9	-	-	-	9	7	1	-	-	8
Municipal Attorney	57	-	-	-	57	53	5	-	-	58
Municipal Manager	14	2	-	-	16	16	2	-	-	18
Parks and Recreation	82	56	140	27	305	69	50	162	33	314
Planning	31	-	-	-	31	-	-	-	-	-
Police	545	-	-	-	545	553	-	-	-	553
Project Management and Engineering	56	1	-	-	57	-	-	-	-	-
Public Transportation	146	-	-	-	146	145	-	-	-	145
Public Works						245	2	16	3	266 *
Purchasing	13	-	-	-	13	13	1	-	-	14
Real Estate	8	-	-	-	8	8	-	-	-	8
Traffic	45	1	-	5	51	-	-	-	-	-
<b>Total General Government</b>	<b>1,977</b>	<b>104</b>	<b>141</b>	<b>63</b>	<b>2,285</b>	<b>1,917</b>	<b>142</b>	<b>179</b>	<b>36</b>	<b>2,274</b>

\* The position counts for Public Works in the 2011 Approved budget were understated by 1 FT. The counts presented here represent the correct personnel counts for 2011.

## 2011 Personnel Benefit Rates

*Total benefit costs include benefit percentage of salary plus flat medical rate.*

	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>IBEW</u>	<u>Oper Eng</u>
MOA 401 K Contribution	2.00%	-	-	-	-
PERS/Other	22.00%	22.00%	22.00%	20.00% *	18.00% *
Social Security	2.25%	1.30%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Leave cash-out	9.30%	3.87%	6.69%	6.69%	6.69%
Unemployment Compensation	0.20%	0.20%	0.20%	0.20%	0.20%
	37.20%	28.82%	36.54%	34.54%	32.54%

### Medical/Dental/Life/LTD Insurance:

*(Flat Rate)*

<u>Employee Group</u>	<u>Budget Cost</u>	<u>Monthly Cost (rounded)</u>
Police (Sworn)	\$22,817	\$1,901
Police (Non-Sworn)	\$22,484	\$1,874
Fire	\$22,855	\$1,905
AMEA	\$18,963	\$1,580
IBEW/Carpenters	\$16,758	\$1,397
IBEW/Mechanics	\$18,243	\$1,520
Local 71 (Laborers)	\$16,195	\$1,350
Teamsters	\$17,780	\$1,482
Plumbers	\$18,951	\$1,579
Operating Engineers	\$14,022	\$1,169
Non-represented & Execs	\$18,963	\$1,580
Assembly Members	\$6,264	\$522

\* IBEW and Operating Engineers do not participate in PERS, amounts include Pension Plan, Legal Trust, Money Purchase, Hardship Fund, Joint Apprenticeship, and Union Training where applicable.



## Overtime By Department

Department	2010		2011
	Revised Budget	Expended at 12/31/10	Revised Budget
Assembly	\$ 9,000	\$ 8,400	\$ 9,000
Chief Fiscal Officer	-	-	-
Community Development	310,060	178,080	300,060
Employee Relations	13,860	1,361	13,860
Equal Rights Commission	-	-	-
Finance	85,000	70,192	129,960
Fire	2,409,962	4,467,705	4,271,350
Health and Human Services	11,900	9,711	10,950
Information Technology	29,470	18,699	29,470
Internal Audit	-	-	-
Library	34,150	836	34,150
Management and Budget	170	6,799	6,990
Office of the Mayor	-	1,543	-
Municipal Attorney	-	5,370	-
Municipal Manager	-	-	-
Parks and Recreation	67,230	42,297	67,230
Police	3,842,001	3,173,931	3,742,000
Public Transportation	360,810	594,003	360,810
Public Works	1,140,647	1,073,221	1,012,107
Purchasing	-	1,344	-
Real Estate Services	-	-	-
General Government Total	<u>\$ 8,314,260</u>	<u>\$ 9,653,492</u>	<u>\$ 9,987,937</u>

## 2011 Fund Function Cost By Expenditure Category

Fund	Title	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Direct Cost	IGCs From Others	IGCs To Others	Function Cost
101	Areawide General Fund	\$ 95,589,001	\$ 6,547,337	\$ 153,815	\$ 47,303,446	\$ 3,784,248	\$ -	\$ 411,529	\$ 153,789,376	\$ 66,334,439	\$ (95,644,190)	\$ 124,479,625
104	Chugiak Fire Service Area	-	-	-	1,016,250	-	-	-	1,016,250	108,416	(16,500)	1,108,166
105	Glen Alps Service Area	-	-	-	277,876	-	-	-	277,876	27,671	-	305,547
106	Girdwood Valley Service Area	42,966	119,500	-	1,453,360	26,218	-	-	1,642,044	260,073	(27,560)	1,874,557
111	Birchtree/Elmore LRSA	-	-	-	240,748	-	-	-	240,748	27,000	-	267,748
112	Section 6/Campbell Airstrip LRSA	-	-	-	150,610	-	-	-	150,610	15,500	(26,450)	139,660
113	Valli Vue Estates LRSA	-	-	-	114,387	-	-	-	114,387	12,000	-	126,387
114	Skyranch Estates LRSA	-	-	-	31,669	-	-	-	31,669	3,500	-	35,169
115	Upper Grover LRSA	-	-	-	14,138	-	-	-	14,138	1,500	-	15,638
116	Raven Woods/Bubbling Brook LRSA	-	-	-	15,902	-	-	-	15,902	1,800	-	17,702
117	Mt. Park Estates LRSA	-	-	-	30,749	-	-	-	30,749	3,500	-	34,249
118	Mt. Park/Robin Hill RRSA	-	-	-	137,026	-	-	-	137,026	14,000	-	151,026
119	Chugiak, Birchwood, ER Rural Road SA	499,252	169,940	-	6,065,524	-	-	6,000	6,740,716	97,951	(22,500)	6,816,167
121	Eaglewood Contributing RSA	-	-	-	106,248	-	-	-	106,248	1,900	-	108,148
122	Gateway Contributing RSA	-	-	-	2,117	-	-	-	2,117	50	-	2,167
123	Lakehill LRSA	-	-	-	45,317	-	-	-	45,317	5,300	-	50,617
124	Totem LRSA	-	-	-	31,994	-	-	-	31,994	3,500	-	35,494
125	Paradise Valley South LRSA	-	-	-	11,578	-	-	-	11,578	1,200	-	12,778
126	SRW Homeowners LRSA	-	-	-	46,518	-	-	-	46,518	5,000	-	51,518
129	Eagle River Streetlight SA	-	4,899	-	288,506	-	-	-	293,405	39,785	-	333,190
131	Anchorage Fire SA	41,509,380	724,750	10,000	9,616,354	3,781,498	-	202,000	55,843,982	21,012,881	(13,962,780)	62,894,083
141	Anchorage Roads and Drainage SA	11,681,773	3,351,637	10,000	11,268,034	39,641,017	-	18,000	65,970,461	2,374,944	(588,969)	67,756,436
142	Talus West LRSA	-	-	-	103,540	-	-	-	103,540	10,500	-	114,040
143	Upper O'Malley LRSA	-	-	-	589,999	-	-	-	589,999	65,000	-	654,999
144	Bear Valley LRSA	-	-	-	47,602	-	-	-	47,602	5,000	-	52,602
145	Rabbit Creek View/Hts LRSA	-	-	-	79,035	-	-	-	79,035	8,500	-	87,535
146	Villages Scenic Parkway LRSA	-	-	-	17,882	-	-	-	17,882	1,800	-	19,682
147	Sequoia Estates LRSA	-	-	-	21,959	-	-	-	21,959	1,900	-	23,859
148	Rockhill LRSA	-	-	-	43,654	-	-	-	43,654	5,000	-	48,654
149	South Goldenview Area LRSA	-	-	-	517,001	-	-	-	517,001	52,000	-	569,001
151	Anchorage Metropolitan Police SA	69,968,519	2,209,080	17,000	18,552,448	477,521	-	367,910	91,592,478	14,249,939	(4,527,300)	101,315,117
161	Anchorage Parks & Recreation SA	8,600,306	581,631	-	4,355,677	2,553,674	-	170,140	16,261,428	3,959,874	(386,097)	19,835,205
162	Eagle River-Chugiak Parks & Rec	1,338,930	92,150	-	1,535,830	358,551	-	9,840	3,335,301	348,106	(30,000)	3,653,407
181	Anchorage Building Safety SA	4,415,541	65,640	1,000	473,156	147,800	-	14,500	5,117,637	2,295,168	(310,324)	7,102,481
191	Public Finance and Investments	567,393	2,100	-	833,885	-	-	2,000	1,405,378	64,370	-	1,469,748
202	Convention Center Operating Reserve	-	-	-	11,700,574	-	-	-	11,700,574	-	-	11,700,574
221	Heritage Land Bank	606,435	4,400	1,000	331,000	-	-	11,000	953,835	632,414	-	1,586,249
301	PAC Surcharge Revenue Bond Fund	-	-	-	-	339,213	-	-	339,213	-	-	339,213
602	Self Insurance ISF	128,099	2,000	-	10,419,780	-	-	3,500	10,553,379	1,559,817	(11,672,062)	441,134
607	Information Technology ISF	7,918,342	77,926	3,537	2,542,755	522,950	2,890,240	23,100	13,978,850	3,396,674	(17,128,147)	247,377
Total		\$ 242,865,937	\$ 13,952,990	\$ 196,352	\$ 130,434,128	\$ 51,632,690	\$ 2,890,240	\$ 1,239,519	\$ 443,211,855	\$ 117,007,972	\$ (144,342,879)	\$ 415,876,949

## 2011 Function Cost by Fund

Fund	Title	2010 Revised Budget	2011 Revised Budget
101	Areawide General Fund	\$ 122,186,278	\$ 124,479,625
104	Chugiak Fire Service Area	1,104,598	1,108,166
105	Glen Alps Service Area	311,349	305,547
106	Girdwood Valley Service Area	1,908,858	1,874,557
111	Birchtree/Elmore LRSA	266,410	267,748
112	Section 6/Campbell Airstrip LRSA	140,390	139,660
113	Valli Vue Estates LRSA	124,241	126,387
114	Skyranch Estates LRSA	35,119	35,169
115	Upper Grover LRSA	15,544	15,638
116	Raven Woods/Bubbling Brook LRSA	17,328	17,702
117	Mt. Park Estates LRSA	34,621	34,249
118	Mt. Park/Robin Hill RRSA	150,548	151,026
119	Chugiak, Birchwood, ER Rural Road SA	7,010,839	6,816,167
121	Eaglewood Contributing RSA	113,486	108,148
122	Gateway Contributing RSA	2,273	2,167
123	Lakehill LRSA	52,899	50,617
124	Totem LRSA	35,292	35,494
125	Paradise Valley South LRSA	12,716	12,778
126	SRW Homeowners LRSA	51,769	51,518
129	Eagle River Streetlight SA	325,731	333,190
131	Anchorage Fire SA	58,657,097	62,894,083
141	Anchorage Roads and Drainage SA	57,557,258	67,756,436
142	Talus West LRSA	104,885	114,040
143	Upper O'Malley LRSA	675,076	654,999
144	Bear Valley LRSA	52,721	52,602
145	Rabbit Creek View/Hts LRSA	85,689	87,535
146	Villages Scenic Parkway LRSA	19,730	19,682
147	Sequoia Estates LRSA	25,308	23,859
148	Rockhill LRSA	49,777	48,654
149	South Goldenview Area LRSA	567,330	569,001
151	Anchorage Metropolitan Police SA	95,987,636	101,315,117
161	Anchorage Parks & Recreation SA	20,269,531	19,835,205
162	Eagle River-Chugiak Parks & Rec	3,687,811	3,653,407
181	Anchorage Building Safety SA	5,828,737	7,102,481
191	Public Finance and Investments	1,430,709	1,469,748
202	Convention Center Operating Reserve	10,625,873	11,700,574
221	Heritage Land Bank	1,275,756	1,586,249
301	PAC Surcharge Revenue Bond Fund	337,820	339,213
313	Police/Fire Retiree Medical Liability	2,785,656	-
602	Self Insurance ISF	1,234,426	441,134
607	Information Technology ISF	354,405	247,377
	Total	<u>\$ 395,513,520</u>	<u>\$ 415,876,949</u>

**2011 Revised General Government Operating Budget  
Summary of Revenue Accounts**

Revenue Source	2009 Revised Budget	2009 Actuals	2010 Revised Budget	2010 Actuals	2011 Approved Budget	2011 Revised Budget
<b>FEDERAL REVENUES</b>						
9331 Federal Grant Revenue-Direct	\$ 2,635,726	\$ 31,950	\$ 32,700	\$ 45,700	\$ 41,300	\$ 41,300
9335 Build America Bond Subsidy	-	-	-	-	1,196,095	1,196,095
9357 National Forest Allocation	7,570	249,608	116,555	104,563	116,555	116,555
9857 Payment in Lieu of Tax Federal	761,611	789,379	789,000	680,539	789,000	789,000
Total Federal Revenues	\$ 3,404,907	\$ 1,070,937	\$ 938,255	\$ 830,802	\$ 2,142,950	\$ 2,142,950
<b>STATE REVENUES</b>						
9342 Municipal Assistance	\$ 18,000,000	\$ 15,018,748	\$ 15,209,949	\$ 15,053,452	\$ 15,000,000	\$ 15,000,000
9344 Fisheries Tax	68,830	185,120	85,830	166,389	85,830	85,830
9347 Liquor Licenses	399,300	355,250	399,300	329,300	399,300	399,300
9355 Electric Co-Op Allocation	972,000	943,596	972,000	917,714	972,000	972,000
9856 Payment in Lieu of Tax State	109,130	140,955	130,000	163,926	130,000	130,000
Total State Revenues	\$ 19,549,260	\$ 16,643,669	\$ 16,797,079	\$ 16,630,781	\$ 16,587,130	\$ 16,587,130
<b>LOCAL REVENUES</b>						
TAXES, INTEREST, OTHER						
9001 Real Property Taxes	\$ 228,073,270	\$ 226,029,703	\$ 215,141,787	\$ 214,564,958	\$ 215,980,511	\$ 218,299,849
9002 Personal Property Taxes	22,274,691	23,991,374	22,153,344	25,923,119	22,861,450	22,535,912
9003 Penalty/Interest on Delinquent Taxes	2,599,970	2,621,450	2,700,600	3,913,935	2,500,000	2,600,000
9004 Tax Cost Recoveries	200,000	254,259	260,100	258,321	260,100	260,100
9005 Areawide Prop Tax Credit	(18,000,000)	(17,903,341)	-	(792)	-	-
9006 Auto Tax	5,500,000	4,700,829	4,984,000	4,881,941	5,100,000	5,040,000
9011 Tobacco Tax	16,300,000	16,550,062	16,300,000	17,321,934	22,000,000	21,300,000
9012 Penalty / Interest on Tobacco Tax	15,000	31,565	15,000	12,812	15,000	15,000
9013 Aircraft Tax	225,000	209,274	210,000	206,762	210,000	210,000
9023 Hotel & Motel Taxes	20,903,990	17,763,897	17,300,000	19,530,749	19,167,394	19,776,623
9024 Penalty / Interest on Hotel & Motel Taxes	70,000	82,934	70,000	73,368	70,000	71,154
9025 Motor Vehicle Rental Tax	4,419,000	4,357,508	4,271,327	4,692,648	4,666,128	4,753,653
9026 Penalty / Interest on Motor Veh Rental Tax	50,000	57,303	50,000	2,358	50,000	34,000
9601 Contributions From Other Funds	9,467,996	9,161,346	1,965,550	3,048,737	96,550	553,150
9602 Utility Revenue Distribution	6,848,920	6,511,219	6,524,243	6,173,425	6,864,000	6,604,962
9605 Contribution From MOA Trust Fund	6,400,000	6,500,000	5,100,000	5,100,000	4,900,000	5,000,000
9609 Restricted Contributions	-	436,284	1,214,575	1,214,575	2,649,427	2,649,427
9615 Construction Investment Pool Interest	2,233,580	(91,524)	583,580	(151,381)	583,580	-
9711 Assessment Collections	200,000	126,451	160,000	601,916	160,000	160,000
9712 Penalty / Interest on Assessments	100,000	53,705	60,000	50,835	60,000	60,000
9761 Cash Pool Short-Term Interest	2,487,722	2,460,543	2,191,202	1,470,344	2,180,402	2,165,723
9762 Other Short-Term Interest	699,250	4,404,560	3,376,640	2,394,308	2,840,640	2,782,170
9765 Other Interest Income	-	187,084	90,000	197,609	-	-
9766 Dividend Income	-	605,813	-	615,866	-	-
9851 MUSA/MESA	14,317,180	14,479,993	17,067,411	16,863,759	18,430,000	17,724,096
9852 1.25% MESA/MUSA	1,793,680	1,768,351	1,919,332	1,919,367	1,911,000	2,056,901
9855 Payment in Lieu of Tax Private	710,000	917,178	710,000	960,624	868,334	868,334
Total Taxes, Interest, Other	\$ 327,889,249	\$ 326,267,820	\$ 324,418,691	\$ 331,842,095	\$ 334,424,516	\$ 335,521,054
<b>PROGRAM REVENUES</b>						
9008 Collection Service Fees	\$ 400,000	\$ 169,467	\$ 270,000	\$ 236,447	\$ -	\$ -
9111 Plumber / Gas / Sheet Metal Certification	50,000	60,926	60,000	78,907	76,000	76,000
9112 Taxicab Permits	786,880	635,943	257,600	262,757	257,600	257,600
9113 Plumber / Gas / Sheet Metal Exam	10,000	11,407	10,000	11,579	10,000	10,000
9114 Chauffeur Licenses	12,000	20,965	16,000	17,300	16,000	16,000
9115 Taxicab Permit Revisions	15,000	13,000	15,000	9,450	15,000	15,000
9116 Local Business Licenses	325,000	264,088	278,700	320,486	278,700	278,700
9117 Chauffeur Appeal / Loss	500	615	500	380	500	500
9131 Building Permit Plan Review Fees	2,526,506	2,290,816	2,296,506	1,713,730	2,200,506	1,900,506
9132 Building / Grade / Clearing Permits	3,078,640	2,835,556	2,834,240	2,411,197	2,834,240	2,834,240
9133 Electrical Permits	575,000	304,526	304,530	204,822	220,000	220,000
9134 Mech / Gas / Plumbing Permits	600,000	679,077	679,000	661,781	679,000	679,000
9135 Sign Permits	19,000	46,037	31,000	45,550	38,000	38,000
9136 Construction and Right-of-Way Permits	619,250	700,258	619,250	731,014	630,000	630,000
9137 Elevator Permits	220,000	383,238	383,230	436,711	440,000	440,000
9138 Mobile Home / Park Permits	5,000	3,040	5,000	5,120	3,000	3,000

**2011 Revised General Government Operating Budget  
Summary of Revenue Accounts**

<b>Revenue Source</b>	<b>2009 Revised Budget</b>	<b>2009 Actuals</b>	<b>2010 Revised Budget</b>	<b>2010 Actuals</b>	<b>2011 Approved Budget</b>	<b>2011 Revised Budget</b>
9139 Land Use Permits	225,000	104,841	205,000	1,126,950	113,000	113,000
9141 Subdivision Inspection Fees	1,220,253	704,092	650,000	734,975	685,000	685,000
9142 Landscape Plan Review Permit	25,000	28,995	25,000	20,491	25,000	25,000
9143 Parking and Access Agreement Fees	7,000	6,000	6,000	4,800	6,000	6,000
9151 Vehicle Emission Certification	1,492,000	1,604,683	1,551,949	1,512,370	1,581,749	1,581,749
9191 Animal Licenses	257,000	245,020	257,000	274,495	257,000	257,000
9199 Miscellaneous Permits	247,060	212,360	167,350	183,365	195,350	195,350
9210 Fines and Forfeitures	-	1,700	-	-	1,000	1,000
9211 SOA Traffic Court Fines	2,192,229	1,751,167	1,502,430	1,874,507	2,300,000	1,900,000
9212 SOA Trial Court Fines	3,700,000	2,648,087	2,532,330	2,665,968	2,850,000	2,575,000
9213 Library Fines	220,000	185,009	290,000	207,607	290,000	290,000
9214 APD Counter Fines	2,020,800	1,902,515	1,913,080	1,746,431	1,913,080	1,913,080
9215 Other Fines and Forfeitures	207,150	94,740	189,330	115,146	189,330	189,330
9216 Pre-Trial Diversion Cost	300,000	198,571	300,000	225,984	315,000	315,000
9218 Zoning Enforcement Fines	50,000	62,447	50,000	55,651	50,000	50,000
9219 I&M Enforcement Fines	60,000	21,383	20,000	18,164	20,000	20,000
9221 Administrative Fines, Civ	-	458	-	-	-	-
9223 Curfew Fines	30,000	12,405	22,460	7,099	22,460	22,460
9224 Parking Enforcement Fines	820,000	744,598	752,130	539,383	632,130	632,130
9225 Minor Tobacco Fines	20,000	11,976	11,060	13,207	11,060	11,060
9351 Parks and Recreation	-	-	-	65	-	-
9363 SOA Traffic Signal Reimbursement	1,695,820	1,617,834	1,695,820	1,682,154	1,695,820	1,695,820
9411 Platting Fees	630,000	293,000	335,000	345,962	345,000	345,000
9412 Zoning Fees	425,000	368,975	400,000	438,507	432,000	432,000
9413 Sale of Publications	33,000	14,330	10,600	13,646	3,600	3,600
9416 Rezoning Inspections	53,000	39,287	53,000	46,880	38,000	38,000
9418 Appraisal Appeal Fee	20,000	13,370	5,000	7,730	5,000	5,000
9419 Vehicle Emission Inspection Fee	6,000	9,850	6,000	6,100	6,000	6,000
9425 Clinic Fees	56,000	85,099	56,000	80,205	56,000	56,000
9426 Sanitary Inspections Fees	1,325,210	1,167,136	1,315,210	1,336,445	1,302,210	1,302,210
9427 Reproductive Health Fees	332,840	366,760	332,840	298,479	332,840	332,840
9431 Public Transit Fees	281	-	-	-	-	-
9433 Transit Advertising Fees	306,000	333,269	306,000	401,268	306,000	306,000
9436 Transit Spec Service Fees	17,760	8,044	6,760	-	6,760	6,760
9437 Transit Token Sale	75,900	94,262	75,900	158,113	75,900	75,900
9438 Transit Bus Pass Sales	1,763,270	1,921,726	1,855,897	1,960,540	2,166,270	2,166,270
9439 Transit Fare Box Receipts	1,846,620	1,739,216	1,844,887	1,655,541	1,844,887	1,844,887
9441 Programs, Lessons & Camps	342,270	252,298	260,270	285,265	260,270	260,270
9442 Rec Center Rentals and Activities	450,000	498,345	450,000	546,163	474,000	474,000
9443 Aquatics	1,200,850	1,135,927	1,340,850	1,294,429	1,384,935	1,384,935
9444 Camping Fees	25,000	34,207	25,000	70,587	25,000	25,000
9445 Library Non-Resident Fee	3,000	1,780	3,000	1,535	3,000	3,000
9446 Park Land & Operations	363,270	281,897	313,270	338,628	481,920	481,920
9447 Golf Fees	25,000	25,995	25,000	24,912	36,900	36,900
9448 Library Fees	1,000	2,661	18,504	3,021	19,154	19,154
9449 Museum Admission Fees	-	2,021	1,000	1,125	1,000	1,000
9451 Ambulance Service Fees	5,432,750	4,679,985	5,582,750	5,601,175	5,582,750	5,582,750
9453 Fire Alarm Fees	20,000	27,955	20,000	33,563	20,000	20,000
9455 Hazardous Waste Fees	61,500	121,071	121,500	134,817	121,500	121,500
9456 Fire Inspection Fees	260,000	133,081	200,000	202,521	220,683	220,683
9462 Cemetery Fees	228,000	261,987	244,800	268,793	244,800	244,800
9463 Mapping Fees	90,000	19,552	90,000	12,483	15,000	15,000
9464 Demolition Services	-	144	-	8,313	-	-
9481 E-911 Surcharge	6,831,321	6,780,459	6,982,470	6,968,480	7,158,900	7,158,900
9482 DWI Impound/Admin. Fees	1,074,000	1,278,917	1,207,740	1,212,936	1,297,740	1,297,740
9483 Police Services	328,000	969,733	448,440	777,788	708,440	708,440
9484 Animal Shelter Fees	362,750	317,840	362,750	259,436	362,750	362,750
9486 Animal Drop-Off Fees	34,000	25,420	34,000	23,974	34,000	34,000
9487 Incarceration Cost Recovery	391,400	390,125	429,700	428,277	429,700	429,700
9491 Address Fees	67,000	23,227	23,000	26,850	28,000	28,000
9492 Service Fees - School District	135,900	395,768	130,900	303,931	268,500	279,660
9493 Microfiche Sales	-	3,156	2,000	3,830	2,000	2,000
9494 Copier Fees	39,850	36,084	35,000	36,362	35,430	35,430

**2011 Revised General Government Operating Budget  
Summary of Revenue Accounts**

<b>Revenue Source</b>	<b>2009 Revised Budget</b>	<b>2009 Actuals</b>	<b>2010 Revised Budget</b>	<b>2010 Actuals</b>	<b>2011 Approved Budget</b>	<b>2011 Revised Budget</b>
9497 Computer Time Fees	-	1,758	1,100	1,884	1,100	1,100
9499 Reimbursed Costs	4,184,035	2,489,439	2,308,093	2,186,656	2,724,942	2,684,942
9513 Other Collection Revenue	-	-	-	11,158	-	-
9522 Recycle Rebate	1,500	1,133	1,500	18,005	1,500	1,500
9536 Late Fees	30,000	13,101	10,000	5,607	10,000	10,000
9566 Pipe Right-of-Way Fee	50,000	174,192	60,000	142,857	60,000	60,000
9672 Prior Year Expense Recovery	227,790	1,235,552	227,790	937,158	227,790	227,790
9673 Insurance Recoveries	-	43,163	-	829,940	-	-
9676 Criminal Rule 8 Collect Costs	249,800	323,287	256,870	334,848	336,870	336,870
9677 DCF w/o Recoveries	10,000	-	-	-	-	-
9722 Premium on Bond Sales	-	-	-	429,422	-	-
9723 Loan Proceeds	-	-	-	507,250	-	-
9731 Lease and Rental Revenues	334,500	345,493	238,277	289,830	258,777	260,777
9732 Lease State Land Conveyance	5,000	10,916	5,000	3,267	5,000	5,000
9733 Building Rental	106,500	91,978	110,000	93,199	110,000	110,000
9735 Amusement Surcharge	182,000	238,752	182,000	163,203	182,000	182,000
9737 ACPA Ticket Surcharge	342,917	395,385	342,917	333,468	342,917	342,917
9741 State Land Sales	10,000	479,971	10,000	-	10,000	10,000
9742 Other Property Sales	200,000	356,028	234,100	374,205	274,100	274,100
9743 Gain / Loss Sale Property	-	(185)	-	(2,244)	-	-
9744 Land Sales-Cash	1,143,812	530,552	400,000	-	400,000	400,000
9745 Gain on Sale of Investments	-	(1,965,622)	-	24,883	-	-
9748 Wetlands Mitigation Credit	-	-	-	692,693	-	-
9752 Parking Garages and Lots	-	3,200	1,000	4,500	1,000	1,000
9767 Unrealized Gains & Losses	-	3,332,298	-	1,665,538	-	-
9782 Lost Book Reimbursement	39,000	47,854	45,000	42,672	45,000	45,000
9785 Sale of Books	60,000	48,807	4,000	138	4,000	4,000
9791 Cash Over and Short	-	(607)	-	(433)	-	-
9794 Appeal Receipts	5,000	960	1,000	2,610	1,000	1,000
9795 Sale of Contractor Specifications	8,500	25,940	4,500	12,674	4,500	4,500
9798 Miscellaneous Revenue	1,015,118	969,358	1,198,603	1,381,102	1,612,110	1,662,950
Total Program Local Revenues	\$ 56,895,302	\$ 53,924,502	\$ 50,798,283	\$ 56,260,739	\$ 53,600,970	\$ 52,649,970
Total Local Revenues	\$ 384,784,551	\$ 380,192,322	\$ 375,216,974	\$ 388,102,834	\$ 388,025,486	\$ 388,171,024
<b><u>SUMMARY</u></b>						
FEDERAL	\$ 3,404,907	\$ 1,070,937	\$ 938,255	\$ 830,802	\$ 2,142,950	\$ 2,142,950
STATE	19,549,260	16,643,669	16,797,079	16,630,781	16,587,130	16,587,130
LOCAL - TAXES, INTEREST, OTHER	327,889,249	326,267,820	324,418,691	331,842,095	334,424,516	335,521,054
LOCAL - PROGRAM	56,895,302	53,924,502	50,798,283	56,260,739	53,600,970	52,649,970
<b>TOTAL FEDERAL, STATE, LOCAL</b>	<b>\$ 407,738,718</b>	<b>\$ 397,906,928</b>	<b>\$ 392,952,308</b>	<b>\$ 405,564,417</b>	<b>\$ 406,755,566</b>	<b>\$ 406,901,104</b>

2010 actuals exclude proceeds from refunding bonds

# Property Tax Details

**2011**  
**Tax Limit Calculation**  
**Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040**

Line		2010	2011		
		Revised		Revised	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected	\$ 234,643,123		\$ 221,394,860	
3	Payment in Lieu of Taxes (State & Federal)	870,741		919,000	
4	Automobile Tax	5,500,000		4,984,000	
5	Tobacco Tax	16,300,000		16,300,000	
6	Aircraft Tax	225,000		210,000	
7	Motor Vehicles Rental Tax	4,419,000		4,271,327	
8	MUSA/MESA	-		6,328,914	
9	Step 1 Total	\$ 261,957,864		\$ 254,408,101	
10					
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	(440,000)		(440,000)	
13	Judgments/Legal Settlements (One-Time)	(83,345)		(539,824)	
14	Debt Service (One-Time)	(47,823,086)		(35,582,194)	
15	Step 2 Total	(48,346,431)		(36,562,018)	
16					
17	Tax Limit Base (before Adjustment for Population and CPI)	\$ 213,611,433		\$ 217,846,083	
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	0.90%	1,922,500	1.00%	2,178,460
21	Change in Consumer Price Index 5 Year Average	2.90%	6,194,730	2.60%	5,664,000
22	Step 3 Total	3.80%	8,117,230	3.60%	7,842,460
23					
24	The Base for Calculating Following Year's Tax Limit	\$ 221,728,663		\$ 225,688,543	
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction	2,326,260		1,657,790	
28	Taxes Authorized by Voter-Approved Ballot - O&M	1,977,471		477,916	
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000		440,000	
30	Judgments/Legal Settlements (One-Time)	539,824		118,550	
31	Debt Service (One-Time)	35,582,194		49,147,385	
32	Step 4 Total	40,865,749		51,841,641	
33					
34	Limit on ALL TAXES that can be collected	\$ 262,594,412		\$ 277,530,184	
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)	(919,000)		(919,000)	
38	Automobile Tax	(4,984,000)		(5,040,000)	
39	Tobacco Tax	(16,300,000)		(21,300,000)	
40	Aircraft Tax	(210,000)		(210,000)	
41	Motor Vehicle Rental Tax	(4,271,327)		(4,753,653)	
42	MUSA/MESA	(6,328,914)		(13,187,332)	
43	Step 5 Total	(33,013,241)		(45,409,985)	
44					
45	Limit on PROPERTY TAXES that can be collected	\$ 229,581,171		\$ 232,120,199	
46					
47	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				
48	Property taxes to be collected based on spending decisions minus other available revenue.				
49					
50	Property taxes TO BE COLLECTED	\$221,394,860		\$225,307,034	
51					
52	Amount below limit on property taxes that can be collected ("under the cap")	(8,186,311)		(6,813,165)	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2011 total property taxes "outside the cap" is \$15,528,727, making the total of all property taxes to be collected \$240,835,761.



## General Government Tax Rate Trends

Tax District	2002	2003	2004	2005	2006	2007**	2008**	2009**	2010	2011
School District	7.81	7.37	7.26	7.59	7.13	6.79	6.94	7.18	7.44	7.52
1	9.36	9.24	8.94	8.70	8.17	7.77	7.95	8.32	7.74	7.96
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	5.61	5.50
3	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.96
4	4.81	4.89	4.57	4.11	4.43	4.23	3.40	4.32	4.32	3.77
5	6.42	6.00	6.22	6.10	5.47	5.58	5.68	5.85	5.87	5.54
8	9.33	9.23	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.96
* 9, 23, 43	5.63	5.39	5.34	5.32	4.79	4.56	4.70	4.85	4.95	4.88
* 10, 50	8.42	7.95	8.62	8.59	7.87	7.52	7.62	7.80	7.96	7.78
12	8.84	8.39	8.77	8.59	7.79	7.91	8.10	8.30	8.36	8.25
15	1.56	1.50	1.10	0.64	0.46	0.23	0.37	0.49	0.45	0.09
* 16, 55, 56	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.79
* 22, 51	7.73	7.19	7.64	7.62	7.02	6.79	6.84	7.02	7.09	6.66
30	6.74	6.31	6.75	6.62	6.11	5.79	5.85	6.05	6.13	5.69
* 36				5.94	5.35	5.16	5.35	5.55	5.61	5.50
37	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	6.91	6.80
42	6.92	6.85	6.37	6.10	5.83	5.42	5.53	5.87	5.25	5.25
46	6.54	6.28	6.74	6.91	6.33	6.04	6.15	6.28	6.28	6.18
47	4.80	4.57	4.82	4.84	4.47	4.22	4.29	4.44	4.35	3.99

\* Tax rates 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.

\*\* These tax rates do not include the tax relief.

**2011 General Government Property Tax  
per \$100,000 Assessed Valuation**

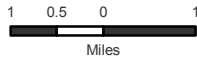
Tax District	School District	Areawide <sup>1</sup>	Fire	Roads	Police	Parks & Rec	MOA Subtotal	ASD & MOA Total
1	\$752	\$9	\$209	\$246	\$270	\$62	\$796	\$1,548
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	752	9	209	-	270	62	550	1,302
3	752	9	209	246	270	62	796	1,548
4	752	9	152	158	-	58	377	1,129
5	752	9	-	275	270	-	554	1,306
8	752	9	209	246	270	62	796	1,548
* 9, 23, 43	752	9	209	-	270	-	488	1,240
* 10, 50	752	9	209	200	270	90	778	1,530
12	752	9	209	275	270	62	825	1,577
15	752	9	-	-	-	-	9	761
* 16, 55, 56	752	9	-	-	270	-	279	1,031
* 22, 51	752	9	97	200	270	90	666	1,418
30	752	9	-	200	270	90	569	1,321
* 36	752	9	209	-	270	62	550	1,302
37	752	9	209	130	270	62	680	1,432
42	752	9	-	246	270	-	525	1,277
46	752	9	209	40	270	90	618	1,370
47	752	9	-	30	270	90	399	1,151

<sup>1</sup> 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

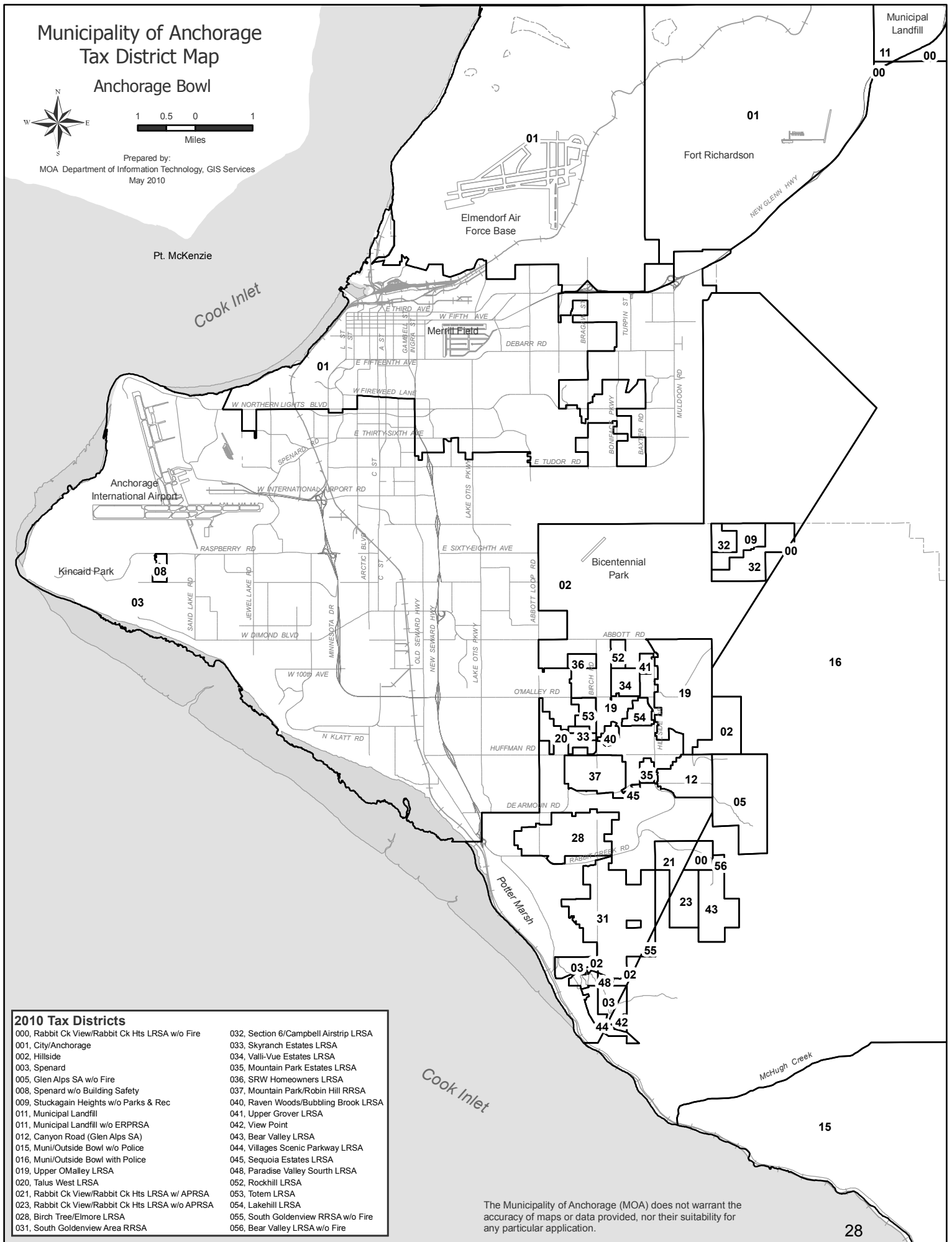
\* Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

# Municipality of Anchorage Tax District Map

## Anchorage Bowl



Prepared by:  
MOA Department of Information Technology, GIS Services  
May 2010



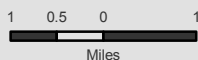
### 2010 Tax Districts

- |  |                                       |
|--|---------------------------------------|
| 000, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire  | 032, Section 6/Campbell Airstrip LRSA |
| 001, City/Anchorage                              | 033, Skyranch Estates LRSA            |
| 002, Hillside                                    | 034, Valli-Vue Estates LRSA           |
| 003, Spenard                                     | 035, Mountain Park Estates LRSA       |
| 005, Glen Alps SA w/o Fire                       | 036, SRW Homeowners LRSA              |
| 008, Spenard w/o Building Safety                 | 037, Mountain Park/Robin Hill RRSA    |
| 009, Stuckagoin Heights w/o Parks & Rec          | 040, Raven Woods/Bubbling Brook LRSA  |
| 011, Municipal Landfill                          | 041, Upper Grover LRSA                |
| 011, Municipal Landfill w/o ERPRSA               | 042, View Point                       |
| 012, Canyon Road (Glen Alps SA)                  | 043, Bear Valley LRSA                 |
| 015, Muni/Outside Bowl w/o Police                | 044, Villages Scenic Parkway LRSA     |
| 016, Muni/Outside Bowl with Police               | 045, Sequoia Estates LRSA             |
| 019, Upper O'Malley LRSA                         | 048, Paradise Valley South LRSA       |
| 020, Talus West LRSA                             | 052, Rockhill LRSA                    |
| 021, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA  | 053, Totem LRSA                       |
| 023, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 054, Lakehill LRSA                    |
| 028, Birch Tree/Elmore LRSA                      | 055, South Goldenview RRSA w/o Fire   |
| 031, South Goldenview Area RRSA                  | 056, Bear Valley LRSA w/o Fire        |

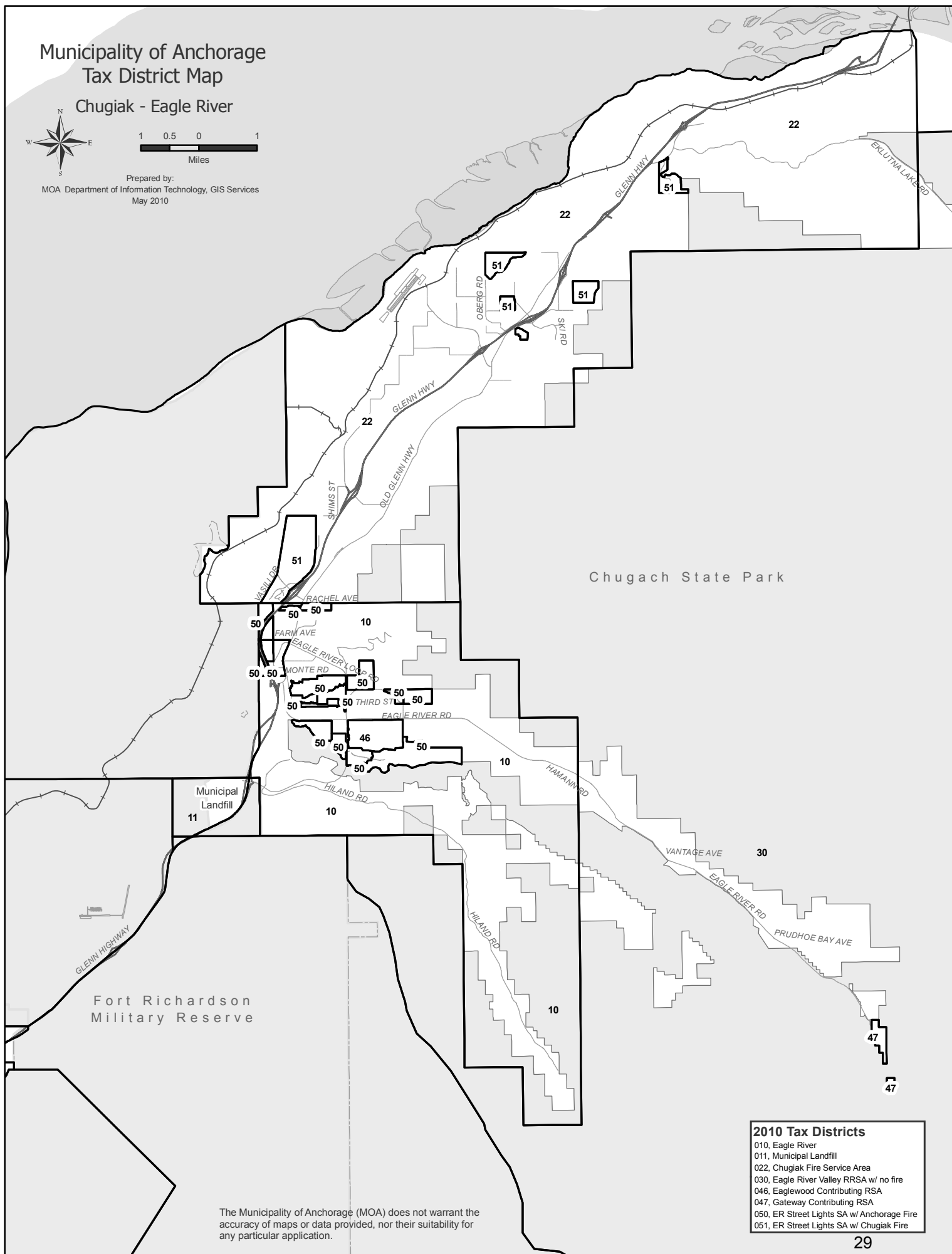
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

# Municipality of Anchorage Tax District Map

## Chugiak - Eagle River



Prepared by:  
MOA Department of Information Technology, GIS Services  
May 2010



2010 Tax Districts	
010	Eagle River
011	Municipal Landfill
022	Chugiak Fire Service Area
030	Eagle River Valley RRSA w/ no fire
046	Eaglewood Contributing RSA
047	Gateway Contributing RSA
050	ER Street Lights SA w/ Anchorage Fire
051	ER Street Lights SA w/ Chugiak Fire

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

### 2011 Mill Levy by Tax District - AO No. 2011 - 41 (S) as Amended

		101	104 131	105 141	151	161 162	106	118, 119, 121, 122		101	129			
	Tax District	Area wide	Fire	Roads & Drainage	Police	Parks & Recreation	Girdwood Valley Levy	Various Rural Road Service Areas	Levy w/o LRSAs & School	School	Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Total Levy	Tax District
City/Anchorage	1	0.09	2.09	2.46	2.70	0.62	-	-	7.96	7.52	-	-	15.48	1
Hillside	2	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	-	13.02	2
Spenard	3	0.09	2.09	2.46	2.70	0.62	-	-	7.96	7.52	-	-	15.48	3
Girdwood Valley	4	0.09	-	-	-	-	3.68	-	3.77	7.52	-	-	11.29	4
Glen Alps SA w/o Fire	5	0.09	-	2.75	2.70	-	-	-	5.54	7.52	-	-	13.06	5
Spenard w/o Building Safety	8	0.09	2.09	2.46	2.70	0.62	-	-	7.96	7.52	-	-	15.48	8
Stuckagain Heights w/o Parks & Rec	9	0.09	2.09	-	2.70	-	-	-	4.88	7.52	-	1.25	13.65	9
Eagle River	10	0.09	2.09	-	2.70	0.90	-	2.00	7.78	7.52	-	-	15.30	10
Municipal Landfill w/o ERPRSA	11	0.09	2.09	-	2.70	-	-	-	4.88	7.52	-	-	12.40	11
Canyon Road (Glen Alps SA)	12	0.09	2.09	2.75	2.70	0.62	-	-	8.25	7.52	-	-	15.77	12
Muni/Outside Bowl w/o Police	15	0.09	-	-	-	-	-	-	0.09	7.52	-	-	7.61	15
Muni/Outside Bowl with Police	16	0.09	-	-	2.70	-	-	-	2.79	7.52	-	-	10.31	16
Upper OMalley LRSA	19	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	2.00	15.02	19
Talus West LRSA	20	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.30	14.32	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	2.50	15.52	21
Chugiak Fire Service Area	22	0.09	0.97	-	2.70	0.90	-	2.00	6.66	7.52	-	-	14.18	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.09	2.09	-	2.70	-	-	-	4.88	7.52	-	2.50	14.90	23
Birch Tree/Elmore LRSA	28	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	28
Eagle River Valley RRSA w/no Fire	30	0.09	-	-	2.70	0.90	-	2.00	5.69	7.52	-	-	13.21	30
South Goldenview Area RRSA	31	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.80	14.82	31
Section 6/Campbell Airstrip LRSA	32	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.25	14.27	32
Skyranch Estates LRSA	33	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.30	14.32	33
Valli-Vue Estates LRSA	34	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.40	14.42	34
Mountain Park Estates LRSA	35	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.00	14.02	35
SRW Homeowners LRSA	36	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	36
Mountain Park/Robin Hill RRSA	37	0.09	2.09	-	2.70	0.62	-	1.30	6.80	7.52	-	-	14.32	37
Raven Woods/Bubbling Brook LRSA	40	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	40
Upper Grover LRSA	41	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.00	14.02	41
View Point	42	0.09	-	2.46	2.70	-	-	-	5.25	7.52	-	-	12.77	42
Bear Valley LRSA	43	0.09	2.09	-	2.70	-	-	-	4.88	7.52	-	1.50	13.90	43
Villages Scenic Parkway LRSA	44	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.00	14.02	44
Sequoia Estates LRSA	45	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	45
Eaglewood Contributing RSA	46	0.09	2.09	-	2.70	0.90	-	0.40	6.18	7.52	-	-	13.70	46
Gateway Contributing RSA	47	0.09	-	-	2.70	0.90	-	0.30	3.99	7.52	-	-	11.51	47
Paradise Valley South LRSA	48	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.00	14.02	48
ER Street Lights SA w/ Anchorage Fire	50	0.09	2.09	-	2.70	0.90	-	2.00	7.78	7.52	0.29	-	15.59	50
ER Street Lights SA w/ Chugiak Fire	51	0.09	0.97	-	2.70	0.90	-	2.00	6.66	7.52	0.29	-	14.47	51
Rockhill LRSA	52	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	52
Totem LRSA	53	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	53
Lakehill LRSA	54	0.09	2.09	-	2.70	0.62	-	-	5.50	7.52	-	1.50	14.52	54
South Goldenview RRSA w/o Fire	55	0.09	-	-	2.70	-	-	-	2.79	7.52	-	1.80	12.11	55
Bear Valley LRSA w/o Fire	56	0.09	-	-	2.70	-	-	-	2.79	7.52	-	1.50	11.81	56

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.

District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).

# 2011 Revised General Government Property Tax - Inside/Outside Tax Cap

Fund	Description	2011 Approved Direct Cost	2011 1st Qtr Adjustments	S Version	Assembly Amendments	2011 1st Qtr Direct Cost	IGCs From	IGCs To	Function Cost	Revenues	Net Cost	Fund Balance	Tax Cost	3/30/2011 Assessed Valuation	Mill Rate	Max Mill Rate
101	Areawide	152,239,296	1,578,234	(22,070)	-	153,789,376	66,334,439	95,644,190	124,479,625	121,193,246	3,286,379	340,199	2,946,180	31,429,789,620	0.09	
131	Anchorage Fire Service Area	53,892,451	1,945,447	-	-	55,843,982	21,012,881	13,962,780	62,894,083	2,170,407	60,723,676	(862,349)	61,586,025	29,536,113,399	2.09	
141	Anchorage Roads/Drainage Service Area	65,137,316	897,575	(64,430)	-	65,970,461	2,374,944	588,969	67,756,436	3,797,168	63,959,268	3,178,994	60,780,274	24,720,885,961	2.46	
151	Anchorage Police Service Area	90,555,037	1,346,106	(38,250)	(270,415)	91,592,478	14,249,939	4,527,300	101,315,117	14,160,178	87,154,939	3,982,147	83,172,790	30,857,810,118	2.70	
161	Anchorage Parks & Rec	16,205,657	(11,229)	-	67,000	16,261,428	3,959,874	386,097	19,835,205	2,934,597	16,900,608	78,843	16,821,765	27,197,451,721	0.62	
Total Funds within Tax Cap		378,029,757	5,756,133	(124,750)	(203,415)	383,457,725	107,932,077	115,109,336	376,280,466	144,255,596	232,024,870	6,717,834	225,307,034	143,742,050,819		
MOA Tax Cap													232,120,199			
(Over)/Under Tax Cap													6,813,165			
181	Building Safety Service Area	5,183,005	(65,368)	-	-	5,117,637	2,295,168	310,324	7,102,481	5,908,746	1,193,735	1,193,735	-	27,129,351,165		
191	Public Finance Investment (1313)	1,236,298	169,080	-	-	1,405,378	64,370	-	1,469,748	1,623,520	(153,772)	(153,772)	-	-		
202	Convention Ctr Ops Res (7684,7685)	11,516,950	183,624	-	-	11,700,574	-	-	11,700,574	11,964,879	(264,305)	(264,305)	-	-		
221	Heritage Land Bank (1221)	873,835	80,000	-	-	953,835	632,414	-	1,586,249	549,749	1,036,500	1,036,500	-	-		
301	Revenue Bond Payment-PAC (5120)	339,213	-	-	-	339,213	-	-	339,213	342,917	(3,704)	(3,704)	-	-		
602	Self-Insurance (1248)	8,749,329	1,804,050	-	-	10,553,379	1,559,817	11,672,062	441,134	441,144	(10)	(10)	-	-		
607	Management Information Systems	14,066,850	(88,000)	-	-	13,978,850	3,396,674	17,128,147	247,377	5,000	242,377	242,377	-	-		
Total Funds Non-Tax Supported		41,965,480	2,083,386	-	-	44,048,866	7,948,443	29,110,533	22,886,776	20,835,955	2,050,821	2,050,821	-	27,129,351,165		
104	Chugiak Fire SA (3540)	1,016,250	-	-	-	1,016,250	108,416	16,500	1,108,166	63,270	1,044,896	-	1,044,896	1,080,162,067	0.97	1.00
105	Glen Alps SA (7450)	278,049	(173)	-	-	277,876	27,671	-	305,547	12,270	293,277	-	293,277	106,646,211	2.75	2.75
106	Girdwood Valley SA (3550) Fire	620,345	45,713	-	-	666,058	131,500	27,560	769,998	15,393	754,605	-	754,605		1.52	
106	Girdwood Valley SA (5480) Parks	354,467	(127,281)	-	-	227,186	71,474	-	298,660	11,864	286,796	-	286,796		0.58	
106	Girdwood Valley SA (7460) Roads	743,470	5,330	-	-	748,800	57,099	-	805,899	17,393	788,506	-	788,506		1.58	
106	Girdwood Valley SA Total	1,718,282	(76,238)	-	-	1,642,044	260,073	27,560	1,874,557	44,650	1,829,907	-	1,829,907	497,531,985	3.68	6.00
111	Birch Tree/Elmore LRSA (7441)	237,910	2,838	-	-	240,748	27,000	-	267,748	5,010	262,738	-	262,738	175,158,706	1.50	1.50
112	Campbell Airstrip LRSA (7442)	146,240	146,240	4,370	-	150,610	15,500	26,450	139,660	4,770	134,890	-	134,890	107,912,385	1.25	1.50
113	Valli Vue Estates LRSA (7443)	111,041	3,346	-	-	114,387	12,000	-	126,387	16,830	109,557	-	109,557	78,255,015	1.40	1.40
114	Skyranch Estates LRSA (7444)	31,389	280	-	-	31,669	3,500	-	35,169	3,930	31,239	-	31,239	24,030,347	1.30	1.30
115	Upper Grover LRSA (7445)	13,914	224	-	-	14,138	1,500	-	15,638	1,310	14,328	-	14,328	14,327,972	1.00	1.00
116	Ravenwood LRSA (7446)	15,448	454	-	-	15,902	1,800	-	17,702	590	17,112	-	17,112	11,407,774	1.50	1.50
117	Mt. Park Estates LRSA (7447)	30,931	(182)	-	-	30,749	3,500	-	34,249	2,290	31,959	-	31,959	31,959,149	1.00	1.00
118	MT Park/Robin Hill RRSA (7448)	134,448	2,578	-	-	137,026	14,000	-	151,026	3,670	147,356	-	147,356	113,350,855	1.30	1.30
119	CBERRRSA (7449-Operations)	3,423,875	(107)	-	-	3,423,768	97,951	22,500	3,499,219	231,810	3,267,409	78,820	3,188,589		1.00	1.10
119	CBERRRSA (7473-Contributing)	3,316,948	-	-	-	3,316,948	-	-	3,316,948	-	3,316,948	128,368	3,188,589		1.00	1.00
119	CBERRRSA Total	6,740,823	(107)	-	-	6,740,716	97,951	22,500	6,816,167	231,810	6,584,357	207,188	6,377,169	3,188,583,050	2.00	2.10
121	Eaglewood Contrib RSA (7432)	111,586	(5,338)	-	-	106,248	1,900	-	108,148	-	108,148	-	108,148	270,370,727	0.40	0.40
122	Gateway Contrib RSA (7439)	2,223	(106)	-	-	2,117	50	-	2,167	-	2,167	-	2,167	7,224,882	0.30	0.30
123	Lakehill LRSA (7451)	47,209	(1,892)	-	-	45,317	5,300	-	50,617	2,030	48,587	-	48,587	32,391,373	1.50	1.50
124	Totem LRSA (7452)	31,522	472	-	-	31,994	3,500	-	35,494	1,580	33,914	-	33,914	22,609,056	1.50	1.50
125	Paradise Valley LRSA (7453)	11,366	212	-	-	11,578	1,200	-	12,778	90	12,688	-	12,688	12,687,655	1.00	1.00
126	SRW Homeowners LRSA (7456)	46,269	249	-	-	46,518	5,000	-	51,518	-	51,518	-	51,518	34,345,554	1.50	1.50
129	Eagle River Street Light SA (7472)	293,405	-	-	-	293,405	39,785	-	333,190	20,030	313,160	-	313,160	1,080,752,021	0.29	0.50
142	Talus West LRSA (7433)	93,655	9,885	-	-	103,540	10,500	-	114,040	6,230	107,810	-	107,810	82,930,861	1.30	1.30
143	Upper O'Malley LRSA (7434)	602,676	(12,677)	-	-	589,999	65,000	-	654,999	17,770	637,229	-	637,229	318,614,268	2.00	2.00
144	Bear Valley LRSA (7435)	47,061	541	-	-	47,602	5,000	-	52,602	1,190	51,412	-	51,412	34,274,764	1.50	1.50
145	Rabbit Crk View & Hts LRSA (7436)	76,539	2,496	-	-	79,035	8,500	-	87,535	1,120	86,415	-	86,415	34,566,037	2.50	2.50
146	Villages Scenic Parkway LRSA (7437)	17,630	252	-	-	17,882	1,800	-	19,682	400	19,282	-	19,282	19,282,219	1.00	1.00
147	Sequoia Estates LRSA (7438)	22,618	(659)	-	-	21,959	1,900	-	23,859	4,320	19,539	-	19,539	13,026,011	1.50	1.50
148	Rockhill LRSA (7431)	44,467	(813)	-	-	43,654	5,000	-	48,654	4,690	43,964	-	43,964	29,309,593	1.50	1.50
149	South Goldenview RRSA (7440)	506,610	10,391	-	-	517,001	52,000	-	569,001	2,030	566,971	-	566,971	314,984,158	1.80	1.80
162	ER/Chugiak Parks & Rec (5471-debt)	352,588	5,963	-	-	358,551	-	-	358,551	-	358,551	-	358,551		0.10	n/a
162	ER/Chugiak Parks & Rec (5115,5119,5470,5	1,951,454	(14,561)	-	-	1,936,893	348,106	30,000	2,254,999	521,912	1,733,087	-	1,733,087		0.50	0.50
162	ER/Chugiak Parks & Rec (5474)	1,012,487	27,370	-	-	1,039,857	-	-	1,039,857	-	1,039,857	-	1,039,857		0.30	0.50
162	ER/Chugiak Parks & Rec Total	3,316,529	18,772	-	-	3,335,301	348,106	30,000	3,653,407	521,912	3,131,495	-	3,131,495	3,466,178,660	0.90	1.00
Total Funds Outside MOA Tax Cap		15,746,090	(40,825)	-	-	15,705,265	1,127,452	123,010	16,709,707	973,792	15,735,915	207,188	15,528,727	11,202,873,355		
Total 2011 Revised Budget		435,741,327	7,798,694	(124,750)	(203,415)	443,211,855	117,007,972	144,342,879	415,876,949	166,065,343	249,811,606	8,975,843	240,835,761			

## 2011 Property Tax Calculation by Fund and Type

### Assessed Values at 03/30/2011

Fund	Real Property	New Construction	Personal Property	Total
101	28,353,016,708	219,865,767	2,856,907,144	31,429,789,620
104	1,043,741,434	12,384,420	24,036,213	1,080,162,067
105	104,382,523	1,887,299	376,389	106,646,211
106	477,065,241	3,101,923	17,364,822	497,531,985
111	173,428,391	1,391,273	339,042	175,158,706
112	105,492,248	2,408,665	11,473	107,912,385
113	78,218,753	20,685	15,577	78,255,015
114	24,009,867	-	20,479	24,030,347
115	13,912,575	414,114	1,284	14,327,972
116	11,405,218	-	2,556	11,407,774
117	31,649,926	22,754	286,469	31,959,149
118	111,873,653	1,465,739	11,463	113,350,855
119	3,093,005,022	33,677,662	61,900,366	3,188,583,050
121	260,523,988	103,322	9,743,418	270,370,727
122	7,224,894	-	(11)	7,224,882
123	32,090,397	77,155	223,821	32,391,373
124	22,315,508	141,589	151,959	22,609,056
125	12,448,329	239,325	-	12,687,655
126	34,345,554	-	-	34,345,554
129	1,051,858,113	15,551,397	13,342,512	1,080,752,021
131	26,525,490,564	200,732,970	2,809,889,866	29,536,113,399
141	21,815,831,700	155,411,514	2,749,642,747	24,720,885,961
142	75,966,601	3,659,383	3,304,877	82,930,861
143	315,929,151	2,451,173	233,944	318,614,268
144	33,974,678	283,902	16,184	34,274,764
145	34,232,836	257,115	76,087	34,566,037
146	18,932,714	344,405	5,100	19,282,219
147	13,024,699	-	1,311	13,026,011
148	29,304,218	-	5,375	29,309,593
149	309,318,888	5,239,407	425,863	314,984,158
151	27,804,068,918	216,040,594	2,837,700,606	30,857,810,118
161	24,256,582,023	178,590,608	2,762,279,090	27,197,451,721
162	3,360,753,903	33,780,984	71,643,773	3,466,178,660
181	24,188,724,662	178,351,283	2,762,275,220	27,129,351,165

### 2011 Tax Cost

Fund	Real Property	Personal Property	Total
101	2,678,378	267,802	2,946,180
104	1,021,645	23,251	1,044,896
105	292,242	1,035	293,277
106	1,766,040	63,867	1,829,907
111	262,229	509	262,738
112	134,876	14	134,890
113	109,535	22	109,557
114	31,212	27	31,239
115	14,327	1	14,328
116	17,108	4	17,112
117	31,673	286	31,959
118	147,341	15	147,356
119	6,253,368	123,801	6,377,169
121	104,251	3,897	108,148
122	2,167	-	2,167
123	48,251	336	48,587
124	33,686	228	33,914
125	12,688	-	12,688
126	51,518	-	51,518
129	309,294	3,866	313,160
131	55,727,097	5,858,928	61,586,025
141	54,019,835	6,760,439	60,780,274
142	103,514	4,296	107,810
143	636,761	468	637,229
144	51,388	24	51,412
145	86,225	190	86,415
146	19,277	5	19,282
147	19,537	2	19,539
148	43,956	8	43,964
149	566,204	767	566,971
151	75,524,176	7,648,614	83,172,790
161	15,113,281	1,708,484	16,821,765
162	3,066,769	64,726	3,131,495
181	-	-	-
MOA	218,299,849	22,535,912	240,835,761
ASD	214,705,975	21,467,734	236,173,709
<b>TOTAL</b>	<b>427,546,979</b>	<b>43,601,929</b>	<b>477,009,470</b>

## 2011 Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/30/2011	2011 Tax Cost	Mill	2011
101	Areawide General Fund	31,429,789,620	2,946,180	0.0937	0.09
104	Chugiak Fire Service Area	1,080,162,067	1,044,896	0.9674	0.97
105	Glen Alps Service Area	106,646,211	293,277	2.7500	2.75
106	Girdwood Valley Service Area	497,531,985	1,829,907	3.6780	3.68
111	Birchtree/Elmore LRSA	175,158,706	262,738	1.5000	1.50
112	Section 6/Campbell Airstrip LRSA	107,912,385	134,890	1.2500	1.25
113	Valli Vue Estates LRSA	78,255,015	109,557	1.4000	1.40
114	Skyranch Estates LRSA	24,030,347	31,239	1.3000	1.30
115	Upper Grover LRSA	14,327,972	14,328	1.0000	1.00
116	Raven Woods/Bubbling Brook LRSA	11,407,774	17,112	1.5000	1.50
117	Mt. Park Estates LRSA	31,959,149	31,959	1.0000	1.00
118	Mt. Park/Robin Hill RRSA	113,350,855	147,356	1.3000	1.30
119	Chugiak, Birchwood, ER Rural Road SA	3,188,583,050	6,377,169	2.0000	2.00
121	Eaglewood Contributing RSA	270,370,727	108,148	0.4000	0.40
122	Gateway Contributing RSA	7,224,882	2,167	0.2999	0.30
123	Lakehill LRSA	32,391,373	48,587	1.5000	1.50
124	Totem LRSA	22,609,056	33,914	1.5000	1.50
125	Paradise Valley South LRSA	12,687,655	12,688	1.0000	1.00
126	SRW Homeowners LRSA	34,345,554	51,518	1.5000	1.50
129	Eagle River Streetlight SA	1,080,752,021	313,160	0.2898	0.29
131	Anchorage Fire SA	29,536,113,399	61,586,025	2.0851	2.09
141	Anchorage Roads and Drainage SA	24,720,885,961	60,780,274	2.4587	2.46
142	Talus West LRSA	82,930,861	107,810	1.3000	1.30
143	Upper O'Malley LRSA	318,614,268	637,229	2.0000	2.00
144	Bear Valley LRSA	34,274,764	51,412	1.5000	1.50
145	Rabbit Creek View/Hts LRSA	34,566,037	86,415	2.5000	2.50
146	Villages Scenic Parkway LRSA	19,282,219	19,282	1.0000	1.00
147	Sequoia Estates LRSA	13,026,011	19,539	1.5000	1.50
148	Rockhill LRSA	29,309,593	43,964	1.5000	1.50
149	South Goldenview Area LRSA	314,984,158	566,971	1.8000	1.80
151	Anchorage Metropolitan Police SA	30,857,810,118	83,172,790	2.6954	2.70
161	Anchorage Parks & Recreation SA	27,197,451,721	16,821,765	0.6185	0.62
162	Eagle River-Chugiak Parks & Rec	3,466,178,660	3,131,495	0.9034	0.90
181	Anchorage Building Safety SA	27,129,351,165	-	-	-
<b>Total MOA Tax Cost</b>			<b>240,835,761</b>		

MOA Average Tax Rate	7.66
Anchorage School District Tax Rate	7.52
Total Average Tax Rate	15.18

Girdwood:	Fire (Deptid 3550)	754,605	1.5175	1.52
	Parks (Deptid 5480)	286,796	0.5768	0.58
	Roads (Deptid 7460)	788,506	1.5857	1.58
	<b>Girdwood Total</b>	<b>1,829,907</b>	<b>3.6800</b>	<b>3.68</b>



# **Anchorage School District Details**

Submitted by: Chair of the Assembly at  
the Request of the Mayor  
Prepared by: Office of Management  
and Budget  
For Reading: April 12, 2011

CLERK'S OFFICE  
**APPROVED**

Date: 4-26-11

1 IMMEDIATE RECONSIDERATION ANCHORAGE, ALASKA  
2 FAILED 4-26-11 AO NO. 2011-42  
3  
4

5 AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE  
6 AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE  
7 ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2011.  
8  
9

10 THE ANCHORAGE ASSEMBLY ORDAINS:  
11

12 **Section 1.** The Assembly hereby fixes the rate of tax levy for the Anchorage  
13 School District for tax year 2011. The Anchorage Assembly levies this tax upon  
14 the full value of all assessed taxable real and personal property, as follows:  
15


16 Areawide Schools a tax of 7.52 mills  
17

18 **Section 2.** The property tax amount approved for 2011 is:  
19

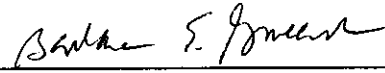
20 Anchorage School District \$236,173,709  
21

22 **Section 3.** This ordinance shall become effective immediately upon passage  
23 and approval by the Anchorage Assembly.  
24

25 PASSED AND APPROVED by the Anchorage Assembly this 26<sup>th</sup> day of  
26 April, 2011.  
27  
28

29   
30 Chair  
31

32 ATTEST:  
33

34   
35  
36 Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 155-2011

Meeting Date: April 12, 2011

1 FROM: MAYOR

2  
3 SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING  
4 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING  
5 TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX  
6 YEAR 2011  
7  
8

9 This memorandum transmits the ordinance to establish the 2011 tax rate and tax  
10 levy for the Anchorage School District (ASD). The ASD tax rate and tax levy are  
11 based on the amount of property taxes required to support the ASD operating  
12 budget in calendar year 2011. These reflect one half of the property taxes  
13 required for ASD's fiscal year 2010-2011 operating budget, and one half of the  
14 property taxes required for ASD's fiscal year 2011-2012 operating budget.  
15

16 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ORDINANCE  
17 SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF  
18 MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ASD FOR TAX  
19 YEAR 2011.  
20  
21

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

CLERK'S OFFICE

**APPROVED**

Date: 3-29-11

IMMEDIATE RECONSIDERATION  
FAILED 3-29-11

Submitted by: Chairman of the Assembly  
at the request of the  
School Board

Prepared by: Anchorage School District  
For Reading: March 8, 2011

ANCHORAGE, ALASKA  
AO NO. 2011-23

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT  
OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL  
DISTRICT FOR ITS FISCAL YEAR 2011-2012 AND DETERMINING AND  
APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET  
AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2011-2012 Proposed Anchorage School District  
Financial Plan in the amount of \$811,910,568 has been approved by the Anchorage  
Assembly and that, of said amount, the amount of \$237,587,445 is the amount of  
money to be contributed from local property taxes or other local sources and is  
hereby appropriated for school purposes to fund the School District for its  
2011-2012 fiscal year.

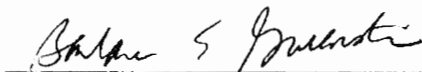
Section 2. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 29<sup>th</sup> day of  
March 2011.



Chair of the Assembly

ATTEST



Municipal Clerk

1 MUNICIPALITY OF ANCHORAGE

2  
3 ASSEMBLY MEMORANDUM

4  
5 AM 82-2011

6  
7 Meeting Date: March 8, 2011

8  
9 FROM: ANCHORAGE SCHOOL DISTRICT

10  
11 SUBJECT: AO 2011-23 ANCHORAGE SCHOOL DISTRICT  
12 FY 2011-2012 FINANCIAL PLAN

13  
14 **PROPOSED FINANCIAL PLAN**

15  
16 The Anchorage School Board has approved the Proposed Financial Plan for  
17 FY 2011-2012 in the amount of \$811,910,568. This includes individual fund  
18 budgets currently projected as follows:

	Proposed FY 2011-2012 <u>Financial Plan</u>
General Fund	\$ 637,812,584
Food Service Fund	19,100,000
Debt Service Fund	87,664,752
Local/State/Federal Grants Fund	<u>67,333,232</u>
Total – All Funds	<u>\$ 811,910,568</u>

28  
29 It is requested that the Anchorage Assembly approve local property taxes in the  
30 amount of \$237,587,445 and the upper limit spending authorization of  
31 \$811,910,568 for FY 2011-2012.

32  
33 **THE BUDGETING PHILOSOPHY**

34  
35 The budget provides a financial blueprint for the Anchorage School District's  
36 educational goals. When developing the budget, the Anchorage School District  
37 has an obligation to its many stakeholders—the students, parents, employees,  
38 and community members—to consider each group's priorities and balance them  
39 with the district's stated mission of "educating all students for success in life."  
40 The FY 2011-2012 budget projections reflect the district's on-going efforts to  
41 achieve this balance, maximize performance and contain costs. The budget  
42 development process is mindful of the district's responsibility of designating  
43 financial and human resources within projected revenues.

1 Over the last couple of months the administration presented the FY 2011-2012  
2 Preliminary Financial Plan to the School Board and the public at First and  
3 Second Readings of the district's FY 2011-2012 Financial Plan. At the end of the  
4 Second Reading on February 3, 2011, the School Board approved the Proposed  
5 FY 2011-2012 Financial Plan of \$811,910,568 by unanimous vote. Attached  
6 Exhibit 1 is a copy of ASD Memorandum #219 (2010-2011) that outlines the  
7 budgeting process for all funds taken by the School Board and administration  
8 for FY 2011-2012 as of February 3, 2011.

## 9 10 **GENERAL FUND**

11  
12 During the early stages of the FY 2011-2012 budget preparation, the school  
13 district sought early discussions with the Anchorage Assembly to provide an  
14 indication of what the district could expect from the Municipal Assembly  
15 property tax contribution to the ASD General Fund. On Tuesday October 26,  
16 2010, AR NO. 2010-280(S), *a resolution of the Anchorage Assembly regarding the*  
17 *annual operating budget of the Anchorage School District for its fiscal year 2011-2012*  
18 *was submitted. After a discussion which included clarifying amendments,*  
19 *AR NO. 2010-280(S) as amended was approved; the Anchorage Assembly*  
20 *anticipated approving up to \$196,307,312 in property tax revenue that includes*  
21 *\$3,091,454 in additional property tax revenue. Along with the increase in local*  
22 *taxes, the Municipality is also requesting the district to pay for functions*  
23 *currently operated or funded by the Municipality. This includes the remaining*  
24 *half payment for the School Resource Officers, the district's share of the cost for*  
25 *sending out tax billing/collection, a share of the uncollectible portion of*  
26 *delinquent property taxes and football stadium, trail and shelter rental fees in the*  
27 *amount of \$1,994,453. These costs offset the additional allowable property tax*  
28 *revenue leaving a net increase of \$1,097,001. These additional costs are included*  
29 *in the ASD FY 2011-2012 Financial Plan.*

30  
31 With direction and approval from the School Board, the administration  
32 developed the General Fund budget using a portion of the undesignated fund  
33 balance as a funding source while still maintaining an undesignated fund balance  
34 at the level recommended by industry standards. In addition, the district will  
35 designate the amount to uphold the agreement with the municipality to maintain  
36 a fund balance in the General Fund at year end in an amount equal to or greater  
37 than 8.25 percent of the total revenues from local tax appropriation to enhance  
38 the bond rating for the Municipality of Anchorage.

39  
40 Exhibit 1 details all revenue and expenditure categories and the assumptions  
41 taken in preparing the FY 2011-2012 Financial Plan as of February 3, 2011.  
42 Exhibit 1 and the attachments primarily focus on the General Fund as this is the  
43 main fund supporting the educational needs of our students.

1 Attachments to Exhibit 1 include:

- 2
- 3 • Revenue and Expenditure schedules at the time of School Board approval
- 4 (Attachment A)
- 5
- 6 • School Board Approved Revisions on February 3, 2011 (Attachment B)
- 7
- 8 • Summary of Major Budgeted Revenue Increases and Decreases
- 9 Summary of Major Budgeted Expenditure Increases and Decreases
- 10 (Attachment C)
- 11

## 12 **OTHER FUNDS**

13

14 **Food Service Fund**— This fund is used to budget and account for operations of

15 the Student Nutrition Program. The budget for this fund covers both the direct

16 and indirect cost of providing meals to students and is self-supporting. These

17 projections do not include any increases in meal prices and it is projected that no

18 local tax support will be required for the Food Service Fund in FY 2011-2012.

19

20 **Debt Service Fund**—The Debt Service fund pays for the principal and interest

21 payments for the district's voter-approved propositions for improving schools

22 and infrastructure. With about 100 schools (including 12 schools which exceed

23 50 years and 29 schools which exceed 30 years) and buildings around the

24 municipality, the district has an extraordinary amount of infrastructure to

25 maintain. For FY 2011-2012, \$1.0 million of debt service fund balance is used to

26 provide tax relief to the taxpayer. Most of the district's bonds receive state debt

27 reimbursement, which varies depending on the year in which the bond

28 proposition was approved. Reduced construction activity at the district sites

29 resulted in staff reductions during fall 2010.

30

31 **Local/State/Federal Grants Fund**—Expenditures in the Local/State/Federal

32 Grants Fund are offset by matching revenues. The district continues to be

33 successful in increasing grant funding from various state and federal agencies

34 and other sources. Revenues available through grants for these projects include

35 competitively awarded grant funds—most of which are subject to annual federal

36 and state appropriations. The federal Education Jobs Bill is included and is

37 assumed to provide \$7.6 million in additional grant revenue. This grant will

38 provide one year's funding that will be used to supplant 82 FTE classroom based

39 teaching positions from the General Fund. In addition, the projections include

40 the State TRS/PERS reimbursement on behalf of the district. No funds from the

41 \$67.4 (\$60 million ARRA, \$7.4 million state PERS/TRS on behalf funding) million

42 two year stimulus funding program that ends in the fall of 2011, are included in

43 these projections.

# **FISCAL YEAR BUDGET COMPARISON**

The following schedule compares by fund the FY 2011-2012 projected revenue/expenditure budgets with those currently approved for FY 2010-2011. At this time, unknowns still remain such as, mandated services, and the effects of ARRA that will require further action by the School Board and Anchorage Assembly.

## **REVENUE/EXPENDITURE BUDGETS**

<u>Fund</u>	<u>Revised Budget FY 2010-2011</u>	<u>Proposed Budget FY 2011-2012</u>	<u>% Over /(Under) Prior Year</u>
General	\$617,010,000	637,812,584	3.37%
Food Service	17,809,900	19,100,000	7.24%
Debt Service	87,423,992	87,664,752	.28%
Local/State/Federal Grants	67,200,000	59,693,670	(11.17)%
Education Jobs Bill	<u>-0-</u>	<u>7,639,562</u>	100%
All Funds	<u>\$789,443,892</u>	<u>\$811,910,568</u>	2.85%

## **TAXES**

	<u>Revised FY 2010-2011</u>	<u>Proposed Budget FY 2011-2012</u>	<u>Increase</u>
General Fund	\$191,994,683	\$193,215,858	\$ 1,221,175
Allowable for shared services	1,221,175	1,994,453	773,278
Additional for education	-0-	1,097,001	1,097,001
Debt Service	<u>41,544,114</u>	<u>41,280,133</u>	<u>(263,981)</u>
All Funds	<u>\$234,759,972</u>	<u>\$237,587,445</u>	<u>\$2,827,473</u>

## **STUDENT ENROLLMENT PROJECTIONS**

	<u>FY 2010-2011 Actuals Sept. 30, 2010</u>	<u>FY 2011-2012 Projected Sept. 30, 2011</u>	<u>Change Over Prior Year's Actual</u>
Enrollment	49,091	49,196	105
Full Time Equivalent (FTE)	48,972	48,923	(49)



1 SUMMARY

2  
3 The FY 2011-2012 Proposed Financial Plan is consistent with the Anchorage  
4 School Board's continuing commitment to providing the best possible  
5 educational program for all students using available resources. **The Anchorage**  
6 **School District requests the full support of the Anchorage Assembly for this**  
7 **budget.** Our community's students deserve an excellent education which can  
8 only be achieved by consistently meeting their needs and setting high standards.  
9 The district's programs require continued improvement and our workforce  
10 needs the stability of attracting and retaining the best quality employees we can  
11 recruit. The district understands student success is the community's highest  
12 priority, and has incorporated citizen and agency concerns in this budget by  
13 directing funds to those programs that directly and effectively enhance student  
14 achievement. We are grateful for the community and staff support that  
15 contributed to the development of this budget and look forward to approval by  
16 the Anchorage Assembly.

17  
18 Respectfully submitted,

19  
20 

21  
22 Carol Comeau  
23 Superintendent  
24  
25  
26

27 Attachments  
28 CC/CS/MSL

ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

ASD MEMORANDUM #219 (2010-2011)

February 3, 2011

TO: SCHOOL BOARD

FROM: OFFICE OF THE SUPERINTENDENT

SUBJECT: FY 2011-2012 PROPOSED FINANCIAL PLAN  
(SECOND READING)

ASD Goal: *ASD will manage effectively and efficiently all financial and human resources.*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve and authorize the Superintendent to prepare the Anchorage School District's FY 2011-2012 Proposed Financial Plan as set forth in the projected revenue and expenditure schedules in the memorandum (Attachment A). The total budget recommended is \$811,910,568. This includes individual fund budgets currently projected as follows:

	(1 <sup>st</sup> & 2 <sup>nd</sup> Readings) Proposed FY 2011-2012 <u>Financial Plan</u>	2 <sup>nd</sup> Revised Proposed FY 2011-2012 <u>Financial Plan</u>
General Fund	\$ <del>635,145,816</del>	\$ 637,812,584
Food Service Fund	19,100,000	19,100,000
Debt Service Fund	87,664,752	87,664,752
Local/State/Federal Grants Fund	<del>70,000,000</del>	<u>67,333,232</u>
Total – All Funds	<u>\$ 811,910,568</u>	<u>\$ 811,910,568</u>

The total of local tax contribution to be requested is \$237,587,445.

It is further recommended that the School Board authorize the Superintendent to adjust the budget expenditure ceiling and the local tax contribution above in accordance with any adjustment to the implementation of AR NO. 2010-280(S), additional State approved funding, enrollment or any changes in charter schools or other economic changes that may impact the FY 2011-2012 Financial Plan.

## PERTINENT FACTS:

### UPDATED INFORMATION

Updated information is provided on the major components of the tax cap limitation or any other economic changes that have an impact on the budget. The Alaska Department of Labor has recently released the CPI for 2010 for Anchorage, a component of the property tax cap limitation. The use of the five-year average CPI (reduced from the initially used 2.9 percent to 2.6 percent) resulted in a reduction of \$579,648 less than the \$7,342,203 previously reported for a total of \$6,762,555. Based on the current implementation of AR NO. 2010-280(S) the \$6,762,555 allowed within the Municipality of Anchorage Charter property tax limitation is not available to the ASD due to the 1.6 percent budget increase limit imposed by the Anchorage Assembly in property tax revenue for FY 2011-2012.

Since the Anchorage Assembly set the local property tax contribution that supports the ASD FY 2011-2012 Financial Plan at a 1.6 percent increase including the transfer of expenditures from the MOA to ASD of \$1,994,453 the resulting tax increase not associated with transferred services is \$1,097,001; this updated information does not impact the ASD Proposed FY 2011-2012 Financial Plan set forth in the memorandum. Due to AR NO. 2010-280(S), the ASD is currently \$5,176,821 under the allowable tax cap calculation and results in a compounding amount of lost revenue for ASD over time.

**With on-going discussions with the Municipality and Assembly regarding additional shared expenditures such as shared IT space, and other unknown factors such as ongoing education funding discussions by interested parties, or any mandated expenditures brought to our attention, it is recommended that the School Board not make any expenditure adjustments at this time. As updated information becomes available, it will be addressed in the FY 2011-2012 Financial Plan after the Legislative session ends this spring.**

### THE BUDGETING PROCESS

The budget provides a blueprint for the Anchorage School District's educational goals. When developing the budget, the Anchorage School District has an obligation to its many stakeholders—the students, parents, employees, and community members—to consider each group's priorities and balance them with the district's stated mission of educating all students for success in life. The FY 2011-2012 budget projections reflect the district's on-going efforts to achieve this balance, maximize performance, and contain costs.

These projections for FY 2011-2012 are prepared using the most current information available. Existing funds and cost savings are directed to district programs to ensure

that progress is made in achieving the current school board goals. The budget development process is mindful of the district's school board goals with the responsibility of designating financial and human resources within projected revenues.

## **BUDGET DEVELOPMENT**

The budget continues to realign the district's priorities, as budgeting is a progressive process. The balanced budget concept, Alaska Public School Funding, and the local property tax limitation necessitate early predictions of both revenues and expenditures. Schools and departments review their programs and responsibilities; assess what is being done during the current fiscal year and what progress is being made; begin making plans for next year and future years; and then prepare budget requests based on their program requirements and how they support the Goals and Mission of "educating all students for success in life."

Input from community members, parents, students, and staff may result in change or elimination of existing programs or implementation of new ones. In spite of all the uncertainties the focus still remains on evaluating the need for staff, supplies, and other operating expenses while looking for efficiencies that can be achieved through better resource management or teaming with other agencies such as ASD's current support of the Municipality with the School Resource Officer (SRO) program.

On November 15, 2010, based on the guidelines given at the November 8, 2010 work session including discussion relative to the Anchorage Assembly's resolution on property taxes, the school board approved for planning purposes an upper limit spending authorization for the General, Food Service, Debt Service and Local/State/Federal Grants Funds of \$821,832,771, ASD Memorandum #158 (2010-2011). The school board further approved that the budget ceiling could be adjusted based on further review and for additional functions currently operated by the Municipality that would qualify under the resolution approved by the Assembly.

On October 26, 2010 AR NO. 2010-280(S), a resolution of the Anchorage Municipal Assembly regarding the annual operating budget of the Anchorage School District for its fiscal year 2011-2012 was submitted. After a discussion which included clarifying amendments, the Anchorage Assembly approved AR NO. 2010-280(S) which allowed for \$196,307,312 in property tax revenue that includes \$3,091,454 in additional property tax revenue. Along with the increase in local taxes, the Municipality is also requesting the district to pay for functions currently operated or funded by the Municipality. This includes the remaining half payment for the School Resource Officers, the district's share of the cost for sending out tax billing/collection, a share of the uncollectible portion of delinquent property taxes and football stadium, trail and shelter rental fees

in the amount of \$1,994,453. These costs offset the additional allowable property tax revenue leaving a net increase of \$1,097,001 in additional revenue.

During the past two months the administration proceeded in preparing the FY 2011-2012 Preliminary Financial Plan. The closing of the district's budget gap and difficult decisions pertaining to the programs which were funded in the ARRA grant were assisted by the use of data gained from the new value based budget process which began this year. The new budget process has enabled the administration to reassess its existing programs and workload while undertaking reorganization within departments to gain efficiencies. By implementing these changes, the district has been able to achieve a balanced budget while minimizing the effect on its most effective programs and student outcomes as compared to the results of flat percentage reductions across all programs.

The administration presented the FY 2011-2012 Preliminary Financial Plan to the School Board on January 19 and 20, 2011. The Superintendent gave a general overview and then each administrator presented his/her budget identifying any major changes, including program realignments. In addition, each administrator reviewed their current ARRA funded programs that are now being recommended to continue in the General Fund as well as any program enhancements that are crucial to supporting students or ultimately would provide efficiencies.

#### **First Reading of FY 2011-2012 Proposed Financial Plan (1/26/2011)**

The School Board considered the FY 2011-2012 Proposed Financial Plan at a special meeting on January 26, 2011. After a considerable amount of public testimony pertaining to budget reductions and the ongoing discussion pertaining to economic uncertainties still facing the district, the School Board decided to wait until the administration brought back various scenarios of pupil to teacher ratio (PTR) increases if the School Board decided to reinstate programs that were eliminated or reduced to bring the FY 2011-2012 into balance. Therefore, the total revenues and expenditures remain unchanged in the General, Food Service, Debt Service and Local/State/Federal Grant Funds. The Financial Plan for FY 2011-2012 at this time totals \$811,910,568.

#### **Second Reading of FY 2011-2012 Proposed Financial Plan (2/3/2011)**

After several weeks of receiving numerous emails and phone calls regarding the proposed budget cuts and hearing several hours of public testimony over two evenings, the School Board adjusted line item accounts at the end of the evening of the second reading of the FY 2011-2012 Proposed Financial Plan. The line item adjustments that were made are as follows:

### Expenditures:

- Reduction reinstated for High School Summer School (July 2011 and June 2012)
- Reduction reinstated for Middle Level Summer School (July 2011 and June 2012)
- Reinstated Graduation Coaches at High School Level ( 7.0 FTE)
- Reinstated Elementary Summer School (July 2011 and June 2012)
- Reinstated Middle School Interscholastic
- Reinstated Secretaries at High School Level (8.0 FTE)
- Reinstated Library Assistants at Middle Level (3.50 FTE)
- Reinstated Library Assistants at Elementary and High School Level (8.75 FTE)
- Reinstated Sonic Boom
- Reinstated Battle of the Books
- Increased Pupil to Teachers Grades 4-12 @ .5 FTE PTR increase (- 20.0 FTE)

### Revenues:

- Increased Summer School Fees
- Increased Middle School Fees
- Increased use of Fund Balance (\$2.2M)

Student enrollment, revenues, and expenditures are projected on a preliminary basis. The following sections on Student Enrollment Projections, General Fund Revenues and Expenditures, and Other Funds summarize the principal financial planning factors involved in preparing these FY 2011-2012 projections. Major revenue and expenditure considerations and budget development criteria are also included.

## **STUDENT ENROLLMENT PROJECTIONS**

**Student Enrollment**—The most significant factor in the budget development process is the number of students served. Enrollment projections are based on enrollment history, housing and both demographic and economic considerations. The General Fund budget is developed using the FTE (full-time equivalent) student count, weighing half-day kindergarten at one-half and preschool students at one-half, one-quarter or three-quarters FTE, which is consistent with their programs.

In order to project student enrollment, district staff works closely with the State Demographer, MOA Department of Public Works, State Department of Labor and the State Bureau of Vital Statistics. The following schedule summarizes the actual and projected student enrollment information for FY 2008-2009 through FY 2011-2012 on both a full count and FTE basis.

	Actuals 2008-2009 <u>9/30/08</u>	Actuals 2009-2010 <u>9/30/09</u>	Actuals 2010-2011 <u>9/30/10</u>	Projected 2011-2012 <u>9/30/11</u>
Total Number	48,440	49,243	49,091	49,196
Change over previous year		803	(152)	105
FTE (Full-Time Equivalent)	48,169	49,049	48,972	48,923

Variable General Fund expenditures will be revised periodically for changes in enrollment projections. We will continue to review projected enrollment to determine if adjustments are required.

## GENERAL FUND

The General Fund, consisting of each school's and department's budgets, accounts for the majority of the district's operations and activities. Therefore, this memorandum and most of the subsequent discussion and decisions on balancing the budget for next year will focus primarily on estimated revenues and expenditures of the General Fund.

**Alaska Public School Funding Program**—The largest single revenue source to the district comes from the Alaska Public School Funding Program. The school board and the administration are very hopeful that the Governor and Legislature will continue recognition of the need for increased K-12 education funding. Hopefully, during this upcoming legislative session, the Legislature will advocate for the students in our communities with early approval of an educational funding package and additional increases in revenues supporting public education so as to ensure the continuation of high performing education programs which are very important in increasing student achievement and performance. This is especially important in light of the October 26, 2010 Assembly action approving ARNO. 2010-280(S) as amended and approved, regarding the Municipality of Anchorage property tax contribution to the ASD General Fund.

The Alaska Public School Funding Program is based on the average daily membership (ADM)—determined by the district's enrollment and special education intensive count—processed through a school size factor and special needs formula to establish the district's "basic need." The required local contribution and a percentage of the Federal Impact Aid funding that the district receives for Federally-connected students is then subtracted from the "basic need" to determine revenue. The Alaska Public School Funding formula defines the required local share as being the lesser of 45 percent of "basic need" or 4 mills times one-half of the annual increase in assessed valuation compared to the 1999 base year of total state assessed full and true valuation of local real estate, inventory and other taxed personal property for the second

preceding year, added to the prior year's calculated assessed valuation. **An increase to the assessed valuation reduces the potential amount of Public School Funding revenue.** The Alaska Department of Community and Economic Development notified the district that the assessed valuation for Anchorage has increased from \$35.13 billion to \$35.30 billion.

This program is expected to provide approximately 55.8 percent of the district's General Fund revenues not including the TRS and PERS projected \$79.1 million annual payment by the state on behalf of the district for the unfunded past service liability in excess of levels specified in statute.

Based on current enrollment projections of 49,196, which reflects a decrease of 400 students from the current year projections of 49,596, the estimated amount of funding from the Alaska Public School Funding Program for FY 2011-2012 is \$310.134 million, which is \$2.294 million less than current FY 2010-2011 budget. The following factors contribute to the \$2.294 million decrease:

• Increased identification of Intensive Needs students from 725 to 741	\$ 1.181 million
• Enrollment decrease including Quality Schools	(2.318) million
• Increase from \$35.129 billion to \$35.300 billion in state assessed valuation	(.341) million
• Federal Impact Aid	<u>(.816) million</u>
Alaska Public School Funding Decrease	<u><u>\$(2.294) million</u></u>

**Local Property Taxes**—The local property tax contribution is the district's second largest General Fund revenue source. **Projected local property tax revenue for FY 2011-2012 is based on the October 26, 2010 approval by the Anchorage Assembly of AR NO. 2010-280(S) as amended, a resolution of the Anchorage Municipal Assembly regarding the annual operating budget for the Anchorage School District for its fiscal year 2011-2012.** The Anchorage Assembly approved flat funding \$193,215,858 in property tax revenue (amount eligible under the tax cap limitation for FY 2010-2011 rather than for FY 2011-2012) and an additional amount of \$3,091,454 in additional property tax revenue for additional General Fund spending for functions currently operated or funded by the Municipality. Included in these projections is \$1,994,453 for the second half of the payment for the School Resource Officers; the district's share of the cost for sending out tax billing/collection; the district's share of uncollectible portion of delinquent property taxes; and football stadium, trail and shelter rentals. The net effect of this increase in taxes and expenditures is a .57% increase in local taxes, or \$1,097,001.

**Federal Impact Aid**—The initial revenue projection for Federal Impact Aid has been projected at 100 percent of projected entitlement, an anticipated \$17.0 million.



The amount of Federal Impact Aid revenue each year is uncertain because it is subject to pro-ration based on the annual funding appropriated by Congress. In addition, the percentage of the total number of federally-connected students to the total number of students for whom the state has direct responsibility—including military students and children educated at Mt. Edgecumbe—and potential formula changes, could result in fluctuations in Federal Impact Aid funding to the district. This coupled with the fluctuation from year-to-year in the number of students living on military land, which can partially result from on base/post housing renovations, adds to the uncertainty of Federal Impact Aid revenue during the budget process. We also do not know if the district will receive prior year adjustment payments during FY 2011-2012.

**Fund Balance**—The district's undesignated fund balance for the General Fund is a potential one-time source of revenue. Determining the appropriate level of fund balance required for a contingency reserve requires an exercise of judgment. Industry standards recommend a portion of the unreserved undesignated fund balance or contingency reserves remain between 3 to 5 percent of the budget. The undesignated fund balance needs to be maintained to protect against shortfalls in revenue collection, to allow for adequate cash flow management, and to provide the financial ability to meet emergencies.

Accumulated resources such as fund balance are available for use to help balance an otherwise unbalanced budget and to provide funding for critical program enhancements. Wise financial management does include options that make use of fund balance occasionally in order to maximize results and minimize effects from outside influences, such as flat funding.

Resources such as fund balance are built up over time in order to be used during tighter budget cycles in order to maintain a more consistent delivery of instruction. Given two years of relatively flat local funding, anticipated flat state funding, and sufficient fund balance levels, the FY 2011-2012 budget cycle may be an opportunity to take advantage of fund balance in order to reduce otherwise necessary budget and program cuts.

At this time, based on guidance from the school board at the November 15<sup>th</sup> school board meeting and approval of ASD Memorandum #158 (2010-2011) administration's has included \$3 million of the undesignated fund balance. The use of the \$3 million of fund balance will be used in the General Fund as a revenue source to reduce the projected fiscal gap. Historically, the school board has recommended a sustained level of undesignated fund balance between 3.25 and 3.5 percent after allocation of fund balance to be used in subsequent budget cycles.

Given the use of \$3 million, the anticipated percent of undesignated fund balance as of June 30, 2011 is estimated to be between 3.8 and 4.6 percent, which is above the historically recommended level. Additionally, anticipating fund balance use for the following fiscal year, if the district uses \$3 million to help balance the FY 2011-2012 budget, and as much as \$7 million to help balance the following years budget, FY 2012-2013, the undesignated fund balance would be projected to be between 3.3 and 3.5 percent as of June 30, 2012.

If the state legislature does provide additional funding during the legislative session, the administration would anticipate a recommendation to the school board to remove the use of fund balance from the FY 2011-2012 budget. In absence of additional funds, the administration would recommend consideration of up to \$5 million in fund balance to be used to balance the FY 2011-2012 budget. The use of \$5 million would result in an undesignated fund balance percent approximately between 3.5 and 4.3 percent as of June 30, 2012.

**Pupil Transportation Reimbursement**—The preliminary FY 2011-2012 revenue projection for Pupil Transportation is based on the provision under HB 273 that allows an annual CPI adjustment to pupil transportation funding. The use of 2.5 percent for the CPI means an estimated increase from \$407 in the current year to \$417 for FY 2011-2012. This amount will then be used to multiply the school district's ADM, less the ADM for the district's correspondence programs to calculate pupil transportation revenues.

**User Charges and Fees**— Fees will continue to be assessed for musical instrument usage, ASD documents, high school and middle level student activity fees (see chart below for the reduced rate at the middle school level based on intramural activities only), high school parking fees, summer school, credit recovery course training fees, and rental fees. The administration is recommending a slight increase in student activities fees at this time with an increase in the family cap as shown in the chart below. In addition, rental fees relating to the size of gyms and meeting rooms have been increased for non-profit, commercial users and the Municipality of Anchorage for the FY 2011-2012. A new fee for FY 2011-2012 is an online fee for credit courses taken by non-district students.

The following rates are those in place for FY 2010-2011 and those that are recommended for FY 2011-2012:

	<u>FY 2010-2011</u>	<u>FY 2011-2012</u>
Summer School – Elem <u>Program reinstated</u>	\$85 per course	<del>Program Eliminated</del> <u>\$100 per course</u>
Summer School - Middle	\$85 per course	<del>\$85</del> \$100 per course
Summer School – High School	\$90 per course	\$100 per course
On Line Fee Non ASD Students		\$400 per course
Music Instrument Usage Fee	\$40 per instrument	\$40 per instrument
Middle Level Activity Fees	\$85 per activity	<del>\$45</del> \$100 per activity
High School Activity Fees	\$165 per activity	See below
Tennis, Cross Country Running, Cheerleading, Track and Field, Drama Debate/Forensics		\$175 per Activity
Flag Football, Volleyball, Cross Country Skiing, Football, Wrestling, Basketball, Rifle, Soccer		\$185 per Activity
Gymnastics, Swimming and Diving, Hockey		\$195 per Activity
High School Parking Fees	\$50 per semester	\$55 per semester
Facility Rental Fees	\$650,000	\$690,000 <sup>1</sup>
Family Cap for Activity Fees	\$335	\$390

**E-Rate**—The district has not yet received the funding commitment letter from the Universal Service Administrative Company (USAC) for FY 2010-2011; however, the district has been working with the Program Integrity Assurance group of USAC and anticipates a funding commitment letter later this year. There are no significant program changes that would materially alter FY 2011-2012 revenue projections from those of FY 2010-2011. The district receives all eligible revenues based on all eligible expenditures.

### Expenditures

Student and program needs and a commitment to use the funds economically drive expenditure projections. The recommendations received from interested community members on the district's website and from the three community budget dialogues, the student budget dialogue, staff, students and the administration were considered and incorporated into the budget where appropriate. **Both revenue enhancements and expenditure reductions will be incorporated to bring the budget into balance.**

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<sup>1</sup> Rental fees relating to the size of gyms and meeting rooms have been increased for non-profit, commercial users and the Municipality of Anchorage for the FY 2011-2012.

**Salaries and Benefits**—Employee salaries and benefits are projected to be over 89 percent of the operating cost of the district. The projections include consideration for contract negotiations for APA (Anchorage Principals' Association) and Local 959 (Teamsters Warehouse & Maintenance Employees). Compensation provisions for completed contracts, benefits and payroll tax adjustments known at this time are also included in the expenditure projections. The on-behalf payments by the state and the district's contribution for mandatory certificated retirement and classified retirement have been included. The state on-behalf of the district funds the portion of the unfunded past service and current normal cost rates in excess of levels specified in statute of 12.56 percent for TRS and 22.00 percent for PERS. The projections being presented include rate increases to TRS and PERS as adopted by the Alaska Retirement Management Board (ARMB) for FY 2012. The TRS rate will increase from the current FY 2010-2011 rate of 38.56 percent to 42.61 percent; and the PERS rate will increase from the current rate of 27.96 percent to 30.76 percent.

**Staffing**—Staffing requirements have been adjusted based on the official projections set forth for September 30, 2011. Official projections are based on actual enrollment as of September 30, 2010.

**Certificated Teaching Positions**—Budgeted teaching staff is based on the FY 2011-2012 PTR (pupil to classroom teacher staff ratios). Adjustments have been included for staffing based on enrollment changes, program realignment, and for staff requirements based on rural-urban transitioning. Over 90 languages, other than English, are spoken in the Anchorage schools; further adjustments have been made to meet the challenges arising from this language diversity. **It must be noted that even though eighty-two (82 FTE) teacher positions were transferred to the Education Jobs Bill, there will not be an increase to class size, only a change in the funding source.**

Kindergarten (FTE)	20.50 to 1	
Grade 1	21.00 to 1	
Grades 2-3	24.25 to 1	
Grades 4-6	<del>27.25 to 1</del>	<u>Increased PTR by .5</u>
Grades 7-8	<del>26.25 to 1</del>	<u>Increased PTR by .5</u>
Grades 9-12	<del>27.91 to 1</del>	<u>Increased PTR by .5</u>
Special Education	Staffing is based upon demonstrated need and program (consistent/current year)	

**Indirect Cost**—In addition to charging eligible grants and the grant programs generated through stimulus funds, the administration plans to continue the practice of charging the Food Service Fund using the state-approved indirect cost rate. This practice more accurately reflects the cost of services provided to the Food Service Fund and grants by various departments budgeted in the General Fund. It is anticipated that by early spring 2011 the district will be appraised of the approved indirect cost rate for FY 2011-2012. Without the charge of indirect costs, the General

Fund would bear the administrative costs of the Food Service Fund and all the District grants.

**Contracted Services**— Where appropriate, inflationary or vendor rate adjustments to contracts have been incorporated. Very close reviews of actual contracted services determine if inflationary or vendor increases are warranted. If other known rate increases were warranted, they have been included in the budget. What is more challenging for the future is the unpredictability of energy costs which can somewhat be attributable to the fluctuation of oil prices. Utilities have been budgeted based on an analysis of usage and cost saving measures being taken. They were then adjusted according to projected rate increases and/or decreases as recommended by the utility agencies. Review of last year's actual usage and expenditures with continued review of current year expenditures and rate adjustments (occurring mid-year FY 2010-2011) in addition to adding an energy conservation manager to oversee energy management to find efficiencies to lower utility expenditures throughout the district, the utility budgets are projected to be lower than the current year.

**Pupil Transportation**— Discussions for renewal/new contract of the contracted transportation are still ongoing and are not final at this time. Also included is funding to provide transportation for the homeless students identified by the district. At this time there are no anticipated regular or special education ASD route increases.

**Maintenance and Major Maintenance Projects** —The administration recommends a funding level for maintenance leadership and maintenance projects of at least \$23.8 million for some of the district's more than 100 schools and facilities. As our facilities continue to age, periodic maintenance must take place on a regular basis to keep the buildings in good repair for optimum safety and efficiency. The community has voiced strong support for prioritizing this use of funds.

The administration is proposing a pilot outsourcing of snow removal in a small geographic area. Three (3.0 FTE) maintenance positions have been eliminated, and the anticipated lower cost of outsourcing will increase efficiency within the department. As a result of the RFP process, if the district does not realize sufficient efficiencies and level of service from the proposed outsourcing, the original three (3.0 FTE) maintenance positions will be restored.

**Supplies**—Some departments may show an adjustment in supplies based on departmental need to service the total district program requirements (e.g., fuel required to run district buses and vehicles and postage charges). The current projections do not include any inflationary increase to the per pupil allocation for school supplies and equipment over the current year.

**Equipment**— In order to bring expenditures in balance with projected revenues, the administration eliminated the technology refresh. The refresh funds are supporting the staff (transferred from ARRA funds) needed to keep the programs in place. This will slow down the ability to refresh technology across the district with an adequate number of computers in a consistent timeframe.

Replacement equipment purchases between \$5,000 and \$50,000 will be purchased from the Equipment Replacement Fund.

**Major Expenditure Reductions**— The major program reductions and positions that were required to be eliminated in the FY 2011-2012 budget in order to bring expenditures in balance with projected revenues are as follows. These difficult decisions were made in part with the information and insight gained from the new value based budget process and the relative effectiveness of individual programs and their contribution to the enhancement of student outcomes. Information gathered through the community budget dialogues and e-mails from community, staff and students was also taken into consideration. **It must be noted that even though 82 FTE teacher positions were transferred to the Education Jobs Bill, there will not be an increase to class size.**

#### **Major Program Reductions and Positions:**

- Eliminate alternative high school principal (1.0 FTE)
- Eliminate middle level assistant principal (1.0 FTE)
- Eliminate family resource coordinator at the elementary level (.6 FTE)
- ~~Reduce library media aides at the elementary level (2.625 FTE; 6 3.5 hour positions)~~
- ~~Reduce library media aides at middle school level (3.5 FTE; 4 7 hour positions)~~
- ~~Reduce library media aides at high school level (6.125 FTE; 7 7 hour positions)~~
- Reduce district wide music teacher (.8 FTE)
- Eliminate educational technology supervisor (1.0 FTE)
- Eliminate educational technology teacher (1.0 FTE)
- Eliminate addenda for SBA assessment at the elementary level
- Eliminate learning opportunity intervention funds at the elementary level
- Eliminate counselor at the middle level (1.0 FTE)
- ~~Eliminate summer school at the elementary level~~
- ~~Reduce summer school remediation program at the middle level from two sites to one site and/or limit the number of students served~~
- ~~Reduce summer school (remedial/recovery only) at the high school level~~
- ~~Reduce secretaries at the high school level (8 FTE)~~
- Reduce learning opportunity remediation funds at the high school level
- ~~Eliminate graduation support coordinators at the high school level (7.0 FTE)~~
- Eliminate NEP supervisor at South High (1.0 FTE)

- Eliminate Elitnaurvik Within East High supervisor (1.0 FTE)
- Eliminate social worker at middle level (1.0 FTE)
- Reduce in school suspension (ISS) teachers (2.0 FTE)
- Eliminate the student information systems manager (1.0 FTE)
- Eliminate IT project manager (1.0 FTE)
- Eliminate Safe and Drug Free Schools Program (1.875 FTE)
- Eliminate an accountant (1.0 FTE)
- Eliminate an administrative assistant (1.0 FTE) Accounting
- Eliminate purchasing agent (1.0 FTE)
- Eliminate custodial supervisor (1.0 FTE)
- Eliminate high school administration executive secretary (1.0 FTE)
- Eliminate secretary (1.0 FTE) Community Resources
- Eliminate administrative assistant (.75 FTE) Human Resources
- Eliminate customer service receptionist/switchboard (1.0 FTE) Communications
- Eliminate maintenance positions (3.0 FTE)
- Eliminate microcomputer specialist (1.0 FTE) Maintenance
- Eliminate server administrator (1.0 FTE) partially funded by Facilities
- Reduce extra help, addenda, contracted services
- Reduce utilities projections resulting from rate reductions as well as conservation of energy
- Eliminate supply/equipment reserve for emergency requirements
- Eliminate technology computer refresh district wide
- ~~Eliminate battle of the books at elementary level~~
- ~~Eliminate interscholastic extracurricular at middle level~~

**Position Increases**—The following positions have been added:

**Classroom Support:**

- Language acquisition support teachers at middle level (2.0 FTE)
- Special service teacher for the ACE program (1.0 FTE)

**Outside Direct Classroom Support:**

- Language/cultural liaison (4.4 FTE; .6 FTE currently in the General Fund)
- Compliance director added to oversee district grant compliance (1.0 FTE)
- Career and college readiness supervisor at middle level (1.0 FTE)
- Energy conservation manager to oversee energy management to find efficiencies to lower utility expenditures throughout the district (1.0 FTE)
- Administrative assistant (1.0 FTE) for Purchasing

**Positions Transferred from ARRA**— The following positions have been transferred from the ARRA funds.

- Career guides at the middle level (10.0 FTE)
- IT technical support (19.5 FTE) to be housed in the schools for direct technology support
- Teacher, technology coordinators (3.0 FTE) to support the integration of technology into the curriculum
- Network analyst (1.0 FTE) to support and maintain ARRA funded network refurbishment
- Systems analyst (1.0 FTE) and programmer (1.0 FTE) to support the newly acquired ARRA funded IEP system implemented districtwide

**Previously Funded and New Fees Charged by the Municipality**

- School Resource Officers (SRO) will be fully funded by ASD for FY 2011-2012 *The total cost is split equally at 50 percent each for FY 2010-2011.*
- Football stadium new users fees
- Trail and shelter new users fees
- Share of the cost for sending out tax billing/collection
- Share of the uncollectible portion of delinquent property taxes
- Increase costs of APD overtime rate for ASD extracurricular activities

**OTHER FUNDS**

**Food Service Fund**—This fund is used to budget and account for operations of the Student Nutrition Program. The budget for this fund covers both the direct and indirect cost of providing meals to students. These costs include all payroll costs, including staff, food costs, the cost of support services, equipment repair and replacement costs, and overhead charges. Compensation provisions for completed contracts and upward movement in food costs have been included in the projections. The FY 2011-2012 budget has been increased from \$17,809,900 to \$19,100,000 or 7.24 percent as compared to FY 2010-2011.

The revenue sources for the Food Service Fund budget include revenue from meal sales and federal reimbursement for meals served. These projections also continue with the State's annual PERS payment on behalf of the district.

Use of \$600,000 of undesignated fund balance is expected to be used to support a several year delay in equipment purchases and begin a remodel and upgrade program for school cafeterias and lunchrooms in the FY 2011-2012 Food Service budget as presented in this memorandum. The undesignated fund balance of June 30, 2010 was



\$1.679 million. Using \$600,000 of fund balance will provide an undesignated fund balance of 5.65 percent of the FY 2011-2012 projected budget. No increase in elementary, middle, and high school breakfast and lunch full price meals is anticipated. It is projected that no local tax support will be required for the Food Service Fund in FY 2011-2012.

**Debt Service Fund**—This fund is used to budget and account for principal and interest payments on existing school bonds as well as the revenues necessary to fund these expenditures. For FY 2011-2012, \$1.0 million of debt service fund balance is used to provide tax relief to the taxpayer. Most of the district's bonds receive state debt reimbursement, which varies depending on the year in which the bond proposition was approved. Reduced construction activity at district sites resulted in staff reductions during fall 2010.

The projections included within this memorandum include debt service on a \$3.845 million sale of authorized unsold bonds; the projections do not include debt service on any possible future bond propositions in FY 2011-2012. AR NO. 2010-280(S) was passed by the Assembly and resolves to fully fund the ASD property tax contribution for debt service.

**Local / State / Federal Grants Fund**—Expenditures in the Local/State/Federal Grants Fund are offset by matching revenues. The district continues to be successful in increasing grant funding from various state and federal agencies and other sources. Revenues available through grants for these projects include competitively awarded grant funds—most of which are subject to annual federal and state appropriations. The federal Education Jobs Bill is included and is assumed to provide \$7.6 million in additional grant revenue. This grant will provide one year's funding that will be used to supplant 82 FTE classroom based teaching positions from the General Fund. In addition, the projections include the State TRS/PERS reimbursement on behalf of the district. No funds from the \$67.4 (\$60 million ARRA, \$7.4 million state PERS/TRS on behalf funding) million two year stimulus funding program that ends in the fall of 2011, are included in these projections.

## **FISCAL YEAR BUDGET COMPARISON**

The following schedule compares by fund the FY 2011-2012 projected revenues/expenditures with those currently approved for FY 2010-2011. At this time, unknowns still remain such as contract negotiations and mandated services that may require funding.

## REVENUE/EXPENDITURE BUDGETS

	Revised Budget FY 2010-2011	Proposed Budget FY 2011-2012	Revised Proposed FY 2011-2012
General Fund	\$ 617,010,000	\$ <del>635,145,816</del>	\$ 637,812,584
Food Service	17,809,900	19,100,000	19,100,000
Debt Service	87,423,992	87,664,752	87,664,752
L/S/F Projects	67,200,000	<del>62,360,438</del>	59,696,670
Jobs Bill	<u>-0-</u>	<u>7,639,562</u>	<u>7,639,562</u>
All Funds	\$ <u>789,443,892</u>	\$ <u>811,910,568</u>	\$ <u>811,910,568</u>

No funds from the \$67.4 million (\$60 million ARRA, \$7.4 million state PERS/TRS on behalf funding) two year stimulus funding program (ARRA) that ends in the fall of 2011, are included in these projections.

### TAXES

	Revised FY 2010-2011	Taxes FY 2011-2012	Increase/ (Decrease)
General Fund	\$ 191,994,683	\$ 193,215,858	\$ 1,221,175
Required for shared services	1,221,175	1,994,453	773,278
Additional for education	-0-	1,097,001	1,097,001
Debt Service	<u>41,544,114</u>	<u>41,280,133</u>	<u>(263,981)</u>
All Funds	\$ <u>234,759,972</u>	\$ <u>237,587,445</u>	\$ <u>2,827,473</u>

### STUDENT ENROLLMENT PROJECTIONS

	FY 2010-2011 Actuals Sept.30, 2010	FY 2011-2012 Projected Sept.30, 2011	Change Over Prior Year's Actual
Enrollment	49,091	49,196	105
Full Time Equivalent(FTE)	48,972	48,923	(49)

In preparing the FY 2011-2012 Preliminary Financial Plan, many budget development uncertainties face the district.

- Legislative action
- Binding MOA Assembly action to increase ASD tax base
- School Board areas of interest
- Projected enrollment
- Contract negotiations for APA (Anchorage Principals' Association), Local 959 (Teamsters Warehouse & Maintenance)
- Rate increase notifications from outside agencies
- Further evaluation of current/new fees
- School Board Goals/Six-Year Instructional Plan
- Renewal/renegotiation of contracted transportation contract
- The assessed valuation used in setting the mill levy will not be finalized until March/April 2011
- Federal Impact Aid subject to annual appropriation
- Fluctuation of oil prices

## SUMMARY

Our assumptions in preparing these initial FY 2011-2012 projections are based on, but not limited to, the following criteria:

- Alaska Public School Funding Program—No change in the base student allocation of \$5,680 or the 20 percent special needs funding factor
- Quality Schools Grant—no increase to per pupil amount of \$16
- Pupil transportation funding to include CPI adjustment – \$412 to \$417
- State reimbursement funding for the ARMB approved rates to the Certificated and Classified Retirement Systems
- Balanced budget for presentation to the Anchorage Assembly—expenditures equal revenues
- Local Property Taxes—Assembly approval on October 26, 2010 of AR NO. 2010-280(S) as amended limiting tax amount
- Use of Fund Balance as a revenue source—using ~~\$3.0 million~~ \$5.2 million of undesignated fund balance to reduce the fiscal gap
- Potential adoption or expansion of programs must be funded within existing resources

CC/CS/MSL

### Attachments

Prepared by: Marie S. Laule, Budget Director  
Approved by: Chad Stiteler, Chief Financial Officer

Anchorage School District  
Fiscal Year 2011-2012

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2011-2012 Revenue/Source Projections	2011-2012 Expenditure Projections
	Taxes	Local Other	State	Federal		
General	\$ 196,307,312	\$ 12,404,310	\$ 410,300,962	\$ 18,800,000	\$ 637,812,584	\$ 637,812,584
Food Service		5,162,927	514,650	13,422,423	19,100,000	19,100,000
Debt Service	41,280,133	1,000,000	45,107,207	277,412	87,664,752	87,664,752
	<u>237,587,445</u>	<u>18,567,237</u>	<u>455,922,819</u>	<u>32,499,835</u>	<u>744,577,336</u>	<u>744,577,336</u>
Local, State and Federal Grants		2,056,784	9,368,720	55,907,728	67,333,232	67,333,232
TOTAL	<u>\$ 237,587,445</u>	<u>\$ 20,624,021</u>	<u>\$ 465,291,539</u>	<u>\$ 88,407,563</u>	<u>\$ 811,910,568</u>	<u>\$ 811,910,568</u>
Percentage of Revenue Sources to Total Revenue Projections	29.26%	2.53%	57.32%	10.89%	100.00%	

Computation of Total Taxes  
for Calendar Year 2011

			General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2010-2011 Budget: January 1, 2011/June 30, 2011	\$ 234,759,972		\$ 96,607,929	\$ 20,772,057
Amount required to fund first half of Adopted FY 2011-2012 Budget: July 1, 2011/December 31, 2011	\$ 237,587,445		<u>98,153,656</u>	<u>20,640,067</u>
TOTAL Taxes for Calendar Year 2011			<u>\$ 194,761,585</u>	<u>\$ 41,412,124</u>
Total Taxes for Calendar Year 2011				
1) <u>Total Taxes 2011</u> \$ 236,173,709	=7.56 mills		\$ 194,761,585	\$ 41,412,124
Assessed Valuation \$ 31,237,082,124			\$ 31,237,082,124	\$ 31,237,082,124
			<u>6.23 mills</u>	<u>1.33 mills</u>

1) The 2011 mill rate is based on a assessed valuation provided by the Municipality of Anchorage  
Office of Management and Budget. (April 2011) The final assessed valuation will not be available until April 2011.

Anchorage School District  
Fiscal Year 2011-2012

PROJECTED REVENUES SUMMARY BY FUND  
FISCAL YEARS 2009-2010 TO 2011-2012

Fund	FY 2009-2010 Revised	FY 2010-2011 Revised	FY 2011-2012 Projections	FY 2011-2012 Change over FY 2010-2011 Revised	
				Amount	Percent
General	\$ 598,467,232	\$ 617,010,000	\$ 637,812,584	\$ 20,802,584	3.37%
Food Service	16,828,000	17,809,900	19,100,000	1,290,100	7.24%
Debt Service	85,907,658	87,423,992	87,664,752	240,760	0.28%
Local/State/ Federal Grants	62,200,000	67,200,000	59,693,670	(7,506,330)	(11.17%)
Education Jobs Bill			7,639,562	7,639,562	100.00%
American Recovery and Reinvestment Act of 2009 (ARRA) (A)	67,437,190				
<hr/>					
TOTAL	\$ <u>830,840,080</u>	\$ <u>789,443,892</u>	\$ <u>811,910,568</u> (B)	\$ <u>22,466,676</u>	2.85%
<hr/>					
<u>Taxes</u>					
General	\$ 191,913,748	\$ 193,215,858	\$ 196,307,312	\$ 3,091,454	1.60%
Debt Service	<u>41,033,834</u>	<u>41,544,114</u>	<u>41,280,133</u>	<u>(263,981)</u>	(0.64%)
TOTAL	\$ <u>232,947,582</u>	\$ <u>234,759,972</u>	\$ <u>237,587,445</u>	\$ <u>2,827,473</u>	1.20%

(A) Economic Stimulus Package

(B) State funding for FY 2011-2012 provides for a base student allocation of \$5,680, a special education intensive factor of thirteen times and the continuation of a CPI adjustment for pupil transportation funding. Includes an estimated State retirement system employer relief funding for certificated (30.05%) and classified (8.76%) retirement.

Anchorage School District  
REVENUE and FUND BALANCE SUMMARY BY FUND AND SOURCE

	FY 2009-2010 Audited Actual	FY 2009-2010 Revised	2010-2011 Revised	2011-2012 Projections	Inc/(Dec) over FY 2010-2011 Revised Budget
<b>General Fund</b>					
Local Revenue/Fund Balance					
Local Taxes	\$ 191,913,748	\$ 191,913,748	\$ 193,215,858	\$ 196,307,312	\$ 3,091,454
Interest	4,702,877	2,215,000	2,600,000	2,800,000	200,000
Other Local	4,027,143	3,591,000	3,574,000	4,404,310	830,310
Fund Balance	<u>3,900,000</u>	<u>3,900,000</u>	<u>1,975,000</u>	<u>5,200,000</u>	<u>3,225,000</u>
	200,643,768	201,619,748	201,364,858	208,711,622	7,346,764
State Revenue					
Alaska Public School Funding Program	295,483,681	297,031,000	312,428,682	310,134,270	(2,294,412)
Pupil Transportation	19,530,379	19,081,000	20,059,326	20,390,000	330,674
TRS/PERS Employer Relief	58,606,858	66,547,000	65,968,650	79,368,208	13,399,558
Supplemental State Funding	<u>408,484</u>	<u>408,484</u>	<u>408,484</u>	<u>408,484</u>	<u>-</u>
	374,029,402	383,067,484	398,865,142	410,300,962	11,435,820
Federal Revenue					
Federal Impact Aid	17,492,274	13,000,000	15,000,000	17,000,000	2,000,000
Medicaid Reimbursement	234,978	-	1,000,000	1,000,000	-
R.O.T.C.	<u>678,151</u>	<u>780,000</u>	<u>780,000</u>	<u>800,000</u>	<u>20,000</u>
	<u>18,405,403</u>	<u>13,780,000</u>	<u>16,780,000</u>	<u>18,800,000</u>	<u>2,020,000</u>
<b>Total General Fund</b>	<b>593,078,573</b>	<b>598,467,232</b>	<b>617,010,000</b>	<b>637,812,584</b>	<b>20,802,584</b>
<b>Food Service Fund</b>					
Sales	4,586,647	5,284,673	5,284,675	4,562,927	(721,748)
Fund Balance	-	-	600,000	600,000	-
PERS Employer Relief	288,364	300,000	338,949	514,650	175,701
Federal Reimbursement	<u>12,495,037</u>	<u>11,393,327</u>	<u>11,586,276</u>	<u>13,422,423</u>	<u>1,836,147</u>
<b>Total Food Service</b>	<b>17,370,048</b>	<b>16,978,000</b>	<b>17,809,900</b>	<b>19,100,000</b>	<b>1,290,100</b>
<b>Debt Service Fund</b>					
Local Revenue/Fund Balance					
Local Taxes	41,033,834	41,033,834	41,544,114	41,280,133	(263,981)
Fund Balance	-	-	-	1,000,000	1,000,000
Interest	<u>174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	41,034,008	41,033,834	41,544,114	42,280,133	736,019
State Sources					
Debt Service	<u>44,873,815</u>	<u>44,873,824</u>	<u>45,879,878</u>	<u>45,107,207</u>	<u>(772,671)</u>
	<u>44,873,815</u>	<u>44,873,824</u>	<u>45,879,878</u>	<u>45,107,207</u>	<u>(772,671)</u>
Federal Sources					
Build America Bonds	-	-	-	<u>277,412</u>	<u>277,412</u>
	-	-	-	277,412	277,412
<b>Total Debt Service</b>	<b>85,907,823</b>	<b>85,907,658</b>	<b>87,423,992</b>	<b>87,664,752</b>	<b>240,760</b>
<b>Local/State/Federal Grants</b>					
Local Grants	1,575,223	999,685	2,666,989	2,056,784	(610,205)
State Grants	1,300,648	1,598,719	1,991,362	1,307,043	(684,319)
Federal Grants	44,332,044	53,801,596	56,941,649	48,268,166	(8,673,483)
American Recovery & Reinvestment Act	28,099,613	67,437,190	-	-	-
Education Jobs Bill	-	-	-	7,639,562	7,639,562
TRS/PERS Employer Relief	<u>5,264,261</u>	<u>5,800,000</u>	<u>5,600,000</u>	<u>8,061,677</u>	<u>2,461,677</u>
<b>Total Local/State/Federal Grants</b>	<b>80,571,789</b>	<b>129,637,190</b>	<b>67,200,000</b>	<b>67,333,232</b>	<b>133,232</b>
<b>Total Revenues</b>	<b>\$ 776,928,233</b>	<b>\$ 830,990,080</b>	<b>\$ 789,443,892</b>	<b>\$ 811,910,568</b>	<b>\$ 22,466,676</b>
<b>Total Expenditures</b>	<b>\$ 767,708,420</b>	<b>\$ 830,990,080</b>	<b>\$ 789,443,892</b>	<b>\$ 811,910,568</b>	<b>\$ 22,466,676</b>
<b>Total Taxes - Fiscal Year</b>	<b>\$ 232,947,582</b>	<b>\$ 232,947,582</b>	<b>\$ 234,759,972</b>	<b>\$ 237,587,445</b>	<b>\$ 2,827,473</b>

State funding for FY 2011-2012 provides for a base student allocation of \$5,680, a special education intensive factor of thirteen times and the continuation of a CPI adjustment for pupil transportation funding. Includes an estimated State retirement system employer relief funding for certificated (30.05%) and classified (8.76%) retirement.

Anchorage School District  
Fiscal Year 2011-2012

## SUMMARY OF GENERAL FUND REVENUES

	FY 2009-2010		FY 2009-2010		FY 2010-2011		FY 2011-2012	
	Audited	Percent	Revised	Percent	Revised	Percent	Projections	Percent
	Actual							
Local Sources								
Local Property Taxes	\$ 191,913,748	32.36 %	\$ 191,913,748	32.07 %	\$ 193,215,858	31.31 %	\$ 196,307,312	30.78 %
Other Local	8,730,020	1.47	5,806,000	0.97	6,174,000	1.00	7,204,310	1.13
Fund Balance			3,900,000	0.65	1,975,000	0.32	5,200,000	0.82
State Sources (A)	374,029,402	63.07	383,067,484	64.01	398,865,142	64.65	410,300,962	64.32
Federal Sources	18,405,403	3.10	13,780,000	2.30	16,780,000	2.72	18,800,000	2.95
TOTAL	<u>\$ 593,078,573</u>	<u>100.00 %</u>	<u>\$ 598,467,232</u>	<u>100.00 %</u>	<u>\$ 617,010,000</u>	<u>100.00 %</u>	<u>\$ 637,812,584</u>	<u>100.00 %</u>

(A) FY 2009-2010 includes actual State retirement system employer relief funding. FY 2010-2011 and FY 2011-2012 include projected State retirement system employer relief funding.

**SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE**

Local Sources	FY 2009-2010 Audited Actual	FY 2009-2010 Revised	FY 2010-2011 Revised	FY 2011-2012 Projections
Municipality of Anchorage Appropriation of Taxes	\$ 191,913,748	\$ 191,913,748	\$ 191,994,683	\$ 195,210,311
Additional tax appropriation allowable for shared services between the Municipality of Anchorage and the ASD (A)			1,221,175	1,097,001
<b>Other Local</b>				
Career Center Instructional Projects	67,006	71,000	71,000	74,000
Facilities Rentals	658,036	635,000	650,000	690,000
Nonresident Tuition	32,904	15,000	15,000	50,000
Credit Recovery Fees (B)	36,283	50,000	60,000	45,000
On-line Fee for Non-ASD Student (C)				40,000
Summer School - Elementary (D)	26,347	25,000	25,000	50,000
Summer School - Middle Level (E)	13,855	39,500	25,000	29,160
Summer School - Secondary (F)	214,475	250,000	256,000	260,000
Musical Instrument Usage Fee (G)	27,188	25,000	26,000	28,000
Middle School Activity Fees (H)	227,262	235,000	250,500	267,400
High School Activity Fees (I)	709,668	715,000	742,500	850,000
High School Parking Fees (J)	192,125	199,000	192,500	211,750
Other Fees (Training Fees, Documents) (K)	80,316	85,000	85,000	84,000
Property Sales, Insurance Proceeds, and Miscellaneous	106,949	246,500	175,500	125,000
Interest Earnings	4,702,877	2,215,000	2,600,000	2,800,000
E-rate (L)	1,634,729	1,000,000	1,000,000	1,600,000
Fund Balance		3,900,000	1,975,000	5,200,000
	<u>8,730,020</u>	<u>9,706,000</u>	<u>8,149,000</u>	<u>12,404,310</u>
<b>TOTAL</b>	<b>\$ 200,643,768</b>	<b>\$ 201,619,748</b>	<b>\$ 201,364,858</b>	<b>\$ 208,711,622</b>

- (A) MOA (AR NO. 2009-250(S)) School Resource Officers and discontinued discounted fare bus passes. (FY 2010-2011)  
MOA (AR NO. 2010-280(S)) School Resource Officers, ASD portion for cost of sending out tax bills and collections, as well as delinquent property taxes, football stadium, trail and facility fees. (FY 2011-2012)
- (B) Credit Recovery Course Fee - \$90/course
- (C) On-line Fees for Non-ASD Student - \$400/course
- (D) Summer School - \$100 in FY 2011-2012; \$85 FY 2010-2011
- (E) Summer School - \$100 FY 2011-2012 (reduced to one site); \$85 FY 2010-2011
- (F) Summer School - \$100 in FY 2011-2012; \$90 in FY 2010-2011
- (G) Musical Instrument Usage Fee - \$40 with continuation in FY 2011-2012
- (H) Middle Level Activity Fees - \$100 in FY 2011-2012, \$85 in FY 2010-2011, Family Cap \$390 (Middle and High combined)
- (I) High School Activity Fees - Tiers ranging from \$175 to \$195 in FY 2011-2012, \$165 in FY 2010-2011, Family Cap \$390 (Middle and High combined)
- (J) High School Parking Fees - \$55/semester FY 2011-2012, \$50 in FY 2010-2011
- (K) Training Fees - \$25 per course with continuation in FY 2011-2012
- (L) E-rate established by Congress to provide funding to K-12 schools for telecommunications, internet access and internal connections (Network Infrastructure).



COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION  
Taxes Allowable under the Charter Limit vs. Limited Funding and Transferred Services

		Charter Limit	Limited Funding & Transferred Services
Taxes Projected—Anchorage School District FY 2010-11		\$ 234,759,972	\$ 234,759,972
Less: Prior Year Taxes Required for Debt Service		41,544,114	41,544,114
Net Taxes Approved for General Fund		193,215,858	193,215,858
<u>Allowable Growth Factors</u>			
Population—5 year Average	0.9 as of 10/26/2010		
CPI—5 average year Anchorage Urban	2.6 as of 1/28/2011		
	3.5%		
Additional funds above transferred services allocation	0.57% (1)	6,762,555	1,097,001 (1)
Basic Tax Limitation		199,978,413	194,312,859
<u>Plus Exclusions:</u>			
Judgments/Legal Settlements		-	
Taxes for Operations and Maintenance on New Voter Approved Facilities		-	No O & M
Taxes Requested on New Construction/Property Improvements (2)		1,505,720	No Adjustment Factor
<u>Plus Expenditures Transferred from the Municipality (AR NO. 2010-280(S): (1)</u>			
School Resource Officers (second 50% to offset 100% expenditures)			1,434,853
Football stadium rental @\$50/hour			46,000
Trails \$1/participant			15,000
Park shelter rentals			3,600
ASD portion of cost of sending out tax bills and collections			250,000
ASD share of uncollectible portion of delinquent property taxes			245,000
Tax Limitation—General Fund		201,484,133	196,307,312
Taxes Requested for Debt Service		41,280,133	41,280,133
TAX LIMITATION FY 2011-2012		242,764,266	237,587,445
General Fund	\$ 196,307,312		
Debt Service Fund (3)	41,280,133		
TAXES PROJECTED IN FINANCIAL PLAN—FY 2011-2012		242,764,266	237,587,445
AMOUNT OVER (UNDER) as allowed by the Property Tax Cap Limitation under the MOA Charter		\$ 0	\$ (5,176,821)

- Notes: (1) A resolution of the Anchorage Municipal Assembly (AR NO 2010-280(S)) regarding the annual operating budget of the Anchorage School District for its fiscal year 2011-2012 (specifically property tax revenue); balance remaining after funding set aside for transferred services \$3,091,454 - \$1,994,453 = \$1,097,001.
- (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.44 mills x \$202,381,783 (2010 preliminary new construction/property improvement value was verified by the Municipality of Anchorage's Office of Management and Budget, September, 2010) = \$1,505,720.
- (3) The taxes approved for debt service are for sold bonds approved by the qualified voters. These projections include an anticipated \$3.845 M bond sale of authorized unissued bonds.

**SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES**

State Sources		FY 2009-2010 Audited Actual	FY 2009-2010 Revised	FY 2010-2011 Projections	FY 2011-2012 Projections
Alaska Public School Funding Program	(A)	\$ 295,483,681	\$ 297,031,000	\$ 312,428,682	\$ 310,134,270
Pupil Transportation	(B)	19,530,379	19,081,000	20,059,326	20,390,000
<u>Supplemental State Funding:</u>					
On-Base Schools	(C)	408,484	408,484	408,484	408,484
Retirement System Employer Relief - TRS	(D)	54,249,109	62,183,000	61,092,650	72,072,000
Retirement System Employer Relief - PERS	(D)	4,357,749	4,364,000	4,876,000	<u>7,296,208</u>
<b>TOTAL</b>		<u>\$ 374,029,402</u>	<u>\$ 383,067,484</u>	<u>\$ 398,865,142</u>	<u>\$ 410,300,962</u>

Notes:

(A) Alaska Public School Funding Program - FY 2011-2012

Basic Need Equals 73,671.38 Adjusted ADM x \$5,680 Student Allocation and 13 times for intensive students	\$ 418,453,438
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$25.480 billion	(101,921,045)
Minus Deductible Portion of Federal Impact Aid	(7,576,865)
Add \$16/ adjusted ADM for Quality Schools	<u>1,178,742</u>
Total Alaska Public School Funding Program Aid	<u>\$ 310,134,270</u>

(B) Pupil Transportation - District operated and contracted transportation reimbursement annual CPI (used 2.5 percent/\$417).

This amount is then multiplied by the school district's ADM, less the ADM for the district's correspondence program.

(C) State of Alaska supplemental grant to partially fund this program.

(D) Supplemental State funding for the Teachers and Public Employees Retirement Systems rates.

Anchorage School District  
Fiscal Year 2011-2012

**SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES**

<u>Federal Sources</u>	<u>FY 2009-2010 Audited Actual</u>	<u>FY 2009-2010 Revised</u>	<u>FY 2010-2011 Revised</u>	<u>FY 2011-2012 Projections</u>
Federal Impact Aid (A)	\$ 17,492,274	\$ 13,000,000	\$ 15,000,000	\$ 17,000,000
Medicaid (B)	234,978		1,000,000	1,000,000
R.O.T.C. (C)	<u>678,151</u>	<u>780,000</u>	<u>780,000</u>	<u>800,000</u>
TOTAL	\$ <u>18,405,403</u>	\$ <u>13,780,000</u>	\$ <u>16,780,000</u>	\$ <u>18,800,000</u>

(A) Federal Impact Aid revenue is received for students living on military land and for other federally-connected students and reflect trend data of revenue receipts.

(B) The Department of Health and Human Services (Centers for Medicare and Medicaid Services) reinstituted the Medicaid reimbursement for school-based administrative costs.

(C) Revenues for FY 2011-2012 reflect trend data of revenue receipts.

Anchorage School District  
School Board Approved Budget Revisions on February 3, 2011  
FY 2011-2012

Second Reading  
2/3/2011

Item	PROGRAM DESCRIPTION	FTE	Amount
<u>General Fund</u>			\$ 635,145,816
<u>Expenditure Revisions</u>			
1.	School Board Telephone account		(6,500)
2.	School Board Contractual Services Audit Account		6,500
3.	Elementary Summer School (July 2011 and June 2012)		1,420,000
4.	Middle Level Summer School (July 2011 and June 2012)		370,000
5.	High School Summer School (July 2011 and June 2012)		630,800
6.	Graduation Coaches at the High School Level	7.00	659,092
7.	Middle School Interscholastic		307,900
8.	Secretaries at the High School Level	8.00	495,756
9.	Library Assistants at the Middle Level (3.5 FTE - 7 hours each)	3.50	199,585
10.	Library Assistants at Elementary and High School Levels	8.75	429,135
11.	Sonic Boom		4,000
12.	Battle of the Books		16,500
13.	Increase Pupil to Teacher Ratio Grades 4-12 @ .5 FTE	(20.00)	(1,866,000)
<i>Total Net Revisions</i>		7.25	\$ 2,666,768
<b>General Fund Total</b>		<b>7.25</b>	<b>\$ 637,812,584</b>
<u>Revenue Revisions</u>			
<b>Local</b>			
1.	Summer School Fees		69,160
2.	Middle School Activity Fees		137,400
3.	Use of Fund Balance		2,200,000
<b>State</b>			
4.	Revenues On-Behalf Retirement		260,208
<i>Total Net Revisions</i>			\$ 2,666,768
<b>General Fund Total</b>			<b>\$ 637,812,584</b>
General Fund			\$ 637,812,584
Food Service Fund			19,100,000
Debt Service Fund			87,664,752
Local, State, and Federal Grants Fund			67,333,232
<i>Interim Total as of 2/03/2011</i>			<b>\$ 811,910,568</b>

ANCHORAGE SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF MAJOR BUDGETED EXPENDITURE INCREASES AND DECREASES  
FY 2010-2011 COMPARED TO FY 2011-2012  
SECOND READING

FY 2010-2011 Revised Budget \$ 617,010,000

Major Expenditure Increases & Decreases:

Districtwide

Previously settled contracts and pending negotiations for various districtwide contracts up for renewal	17,215,911
Incremental TRS and PERS	13,088,549
Ending of ARRA resulting in a change in indirect cost	1,745,000
Payment to Municipality of Anchorage - School Resource Officers (SRO)	1,434,852
Payment to Municipality of Anchorage - Tax bills and collections	250,000
Payment to Municipality of Anchorage - Uncollectable portion of delinquent property taxes	245,000
Property and liability insurance, including brokerage administration fees	144,523
Payment to Municipality of Anchorage - Parks and Recreation fees	64,600
Mileage	13,391
Total Districtwide Increases:	34,201,826
Utilities (heat, water, electricity, telephone, refuse) adjusted for rate changes and usage	(1,180,178)
Unallocated Adjustments	(660,678)
Attrition	(600,000)
Workers' Compensation rate reduction from 5.686% to 5.453% for Maintenance/Bus/Custodians	(65,844)
Copier lease	(43,989)
Total Districtwide Decreases:	(2,550,689)
Total Districtwide Changes:	31,651,137

Elementary

Elementary Summer School (July 2011 and June 2012)	1,062,635
Additional Added Duty both certificated and classified	55,456
Sonic Boom	4,000
Total Elementary Increases:	1,122,091
Elementary Teaching positions transferred to the Education Jobs Bill (-42.0 FTE)	(3,899,196)
Elementary Teachers for reduced enrollment (-12.0 FTE)	(1,114,056)
Pupil to Teacher Ratio increase .5 (-6.5 FTE)	(503,378)
<del>Summer School - Elementary</del>	
Funding for additional opportunities for reading, writing and math academic achievement	(200,000)
<del>Eliminated Six Library Media Assistants except for Sand Lake (-2.625 FTE)</del>	
Eliminated Family Resource Coordinator (-.6 FTE)	(52,070)
Testing coordination	(30,850)
<del>Battle of the Books</del>	
Supply & equipment allocation for decreased enrollment	(9,671)
Total Elementary Decreases:	(5,809,221)
Total Elementary Changes:	(4,687,130)

Charter Schools

Charter School enrollment adjustment	106,809
Total Charter School Changes:	106,809

Special Education

Six Special Education High School Teachers (6.0 FTE) converted from five Special Ed. Program Specialists (-5.0 FTE) and one Behavior Strategist (-1.0 FTE)	121,607
Three six-hour Teacher Assistants (2.25 FTE) for Special Education High School program needs	114,372
Increased Psychologist (1.0 FTE) and Teacher Assistants 3 hours (.375 FTE) from Extra Help Classified	103,930
One Special Service Teacher (1.0 FTE) added for the Alternative Career Education program	92,686
Middle School Special Service Teachers added (3.0 FTE), two Elementary Teacher Asst. reduced (-2.0 FTE), two Special Education Program Specialists reduced (-2.0 FTE)	44,638
Special Service Teacher Elementary Teachers (2.0 FTE) converted from Elementary Program Specialists (-2.0 FTE)	43,192
Two Special Service Teachers (2.0 FTE) converted from two Special Education Program Specialists (-2.0 FTE)	37,648
Special Service Teacher Preschool (2.0 FTE) converted from Preschool Program Specialist (-1.0 FTE) and Preschool Behavior Strategist (-1.0 FTE)	30,719
Mt. Iliamna Special Education Program Specialist (-1.0 FTE) converted to one Intervention Coach (1.0 FTE)	30,674
Five Special Ed. Program Specialists (-5.0 FTE) converted to Special Service Teacher (1.0 FTE), two Intervention Coaches (2.0 FTE), one Counselor (1.0 FTE) and one 7-hour Teacher Assistant (.875 FTE) at Whaley School	16,870
Mt. Iliamna Counselor (-1.0 FTE) converted to Special Education Clinical Intervention Coordinator (1.0 FTE)	14,147
Deaf program TA (1.125 FTE) converted to Special Service Teacher (.6 FTE)	6,274
Total Special Education Increases:	656,757
Extra Help Classified converted to one Psychologist (1.0 FTE) and 3 additional Teacher Assistant hours (.375 FTE)	(119,374)
Total Special Education Decreases:	(119,374)
Total Special Education Changes:	537,383

Gifted Education

Textbooks, teaching supplies and equipment	45,530
Total Gifted Program Changes:	45,530

English Language Learner

Four and four-tenths Language and Cultural Liaison (4.4 FTE) transferred from grants	287,482
Total English Language Learner Program Changes:	287,482

Middle Schools

Career Guide Teachers from ARRA (10.0 FTE)	929,680
Middle Level Summer School (July 2011 and June 2012)	169,903
Language Acquisition Support Teachers (2.0 FTE)	185,936
Career and College Readiness Supervisor (1.0 FTE)	90,574
Supply & equipment allocation for increased enrollment	14,943
Total Middle School Increases:	1,391,036
Middle Level Teaching positions transferred to the Education Jobs Bill (-16.0 FTE)	(1,487,488)
Pupil to Teacher Ratio increase .5 (-5.0 FTE)	(387,866)
<del>Interscholastics</del>	
<del>Summer school reduction</del>	
<del>Eliminated Four 7-hour Library Media Assistants at Central, Gruening, Mirror Lake and Wendler (-3.5 FTE)</del>	
In-School-Suspension (ISS) Teachers (-2.0 FTE)	(185,936)
One Assistant Principal (-1.0 FTE)	(124,855)
Eliminated one Counselor position (-1.0 FTE)	(92,968)
Eliminated Social Work Coordinator (-1.0 FTE)	(84,518)
Building initiatives, math training and writing program, curriculum development support	(40,000)
Department Chairperson	(16,523)
Database, software, web-based resources & support, internet safety & responsibility implementation	(10,000)
Total Middle School Decreases:	(2,430,154)
Total Middle School Changes:	(1,039,118)

High Schools

Remediation, HSGQ intensive initiative and on line teachers	258,581
High School Summer School (July 2011 and June 2012)	130,800
Ice rental for boys' hockey, ski trail maintenance	58,000
Activity trips and pool rental	57,530
Total High School Increases:	504,911

High School Teaching positions transferred to the Education Jobs Bill (-24.0 FTE)	(2,237,184)
High School Teachers for reduced enrollment (-14.5 FTE)	(1,351,632)
Pupil to Teacher Ratio increase .5 (-8.5 FTE)	(661,493)
<del>Eliminated Graduation Support Coordinators (-7.0 FTE)</del>	
<del>Eliminated one Secretary position at each comprehensive high school (-8.0 FTE)</del>	
<del>Eliminated one 7-hour Library Media Assistant position at each comprehensive high school (-6.125 FTE)</del>	
<del>Summer school enrichment courses</del>	
One Principal at the High School level (-1.0 FTE)	(142,087)
Eliminated Elitnaurvik Within East (EWE) Supervisor at East High (-1.0 FTE)	(93,904)
Eliminated High School Executive Secretary (-1.0 FTE)	(87,384)
Eliminated NEP Supervisor at South High (-1.0 FTE)	(86,279)
Remediation Course Software Licenses	(50,000)
Supply & equipment allocation for decreased enrollment	(43,470)
Total High School Decreases:	(4,753,433)
Total High School Changes:	(4,248,522)

Instructional Support

Eliminated Educational Technology Supervisor (-1.0 FTE)	(123,630)
Eliminated Safe & Drug Free Schools Supervisor (-.875 FTE)	(104,502)
Eliminated Education Technology Teacher (-1.0 FTE)	(90,774)
Eliminated Districtwide Music Teacher (-.8 FTE)	(75,937)
Eliminated Safe & Drug Free Schools Grant Technician (-1.0 FTE)	(68,438)
Reduction - Added Duty Certificated - Curriculum Department	(46,201)
Contracted Services - Assessment & Evaluation	(38,000)
Reduce addenda for staff development - Training & Professional Development	(30,558)
Eliminated Administrative Assistant shared with grant fund - Training & Professional Development (-.25 FTE)	(14,984)
Sonic Boom	(4,000)
Total Instructional Support Decreases:	(597,024)
Total Instructional Support Changes:	(597,024)

Informational Technology

Tech Support I from ARRA - (16.0 FTE)	1,150,353
Software licenses, maintenance, other contracted services, subscriptions, supplies and equipment	585,634
Elementary K-12 Education Technology Teachers from ARRA - (3.0 FTE)	302,549
Tech Support II from ARRA - (2.5 FTE)	217,809
Supervisor Technology Support from ARRA - (1.0 FTE)	139,391
Network Analyst from ARRA - (1.0 FTE)	122,272
Systems Analyst from ARRA - (1.0 FTE)	114,960
Programmer from ARRA - (1.0 FTE)	93,450
Records Technician converted from one-half A/V Technician in Audio-Visual Services (.5 FTE)	30,568
Systems Administrator I converted from Computer Systems Operations Specialist	23,091
Total Informational Technology Increases:	2,780,077
Computer refresh	(2,865,004)
Student Information System (Zangle) implementation - Added duty, added days, extra help	(528,667)
Eliminated Student Information Systems Manager (-1.0 FTE)	(140,198)
Eliminated Project Manager (-1.0 FTE)	(103,580)
Total Informational Technology Decreases:	(3,637,449)
Total Informational Technology Changes:	(857,372)



Administration/Support Services/Rentals, Community Resources

Special Ed Due Process Reimbursement	361,200
Pilot program for outsourcing of snow removal	220,000
One-half Administrative Assistant (.5 FTE), one-half Regulatory Manager (.5 FTE), one-half Regulatory Compliance Specialist (.5 FTE) transferred to Maintenance Department from Capital Projects Fund	150,607
Director Federal Compliance (1.0 FTE - from ARRA)	120,205
Energy Conservation Manager (1.0 FTE)	95,896
Sustainable Schools initiative & energy conservation consulting services	35,000
GPS activation for ASD maintenance vehicles	35,000
Internship workers for energy conservation, supplies	21,900
Homeless Project transportation	26,600
Recruitment incentive for hard to fill World Language Immersion Teachers	19,508
Increase Human Resources Administrative Assistant from 6 hours to 8 hours (.25 FTE)	18,099
Total Administration/Support Services/Rentals, Community Resources Increases:	1,104,015

Legal fees	(280,000)
Eliminated Three M-6 Maintenance positions (3.0 FTE), maintenance extra help increased - Maintenance Dept.	(243,860)
Reserve for emergency needs, self insured supplies, equipment	(175,500)
Eliminated One Microcomputer Specialist (1.0 FTE) and one-half time Server Administrator (.5 FTE) - Maintenance Dept.	(135,413)
Transfer - Field Trips/Activity Trips	(100,000)
Eliminated Custodial Supervisor (-1.0 FTE)	(83,266)
Eliminated Customer Service Receptionist/Switchboard (-1.0 FTE)	(70,028)
Eliminated Human Resources Administrative Assistant (1.0 FTE)	(63,122)
Fuel	(48,132)
Eliminated Community Resources Secretary (-1.0 FTE)	(47,488)
Eliminated Accountant position (-1.0 FTE) and transferred Accountant from Capital Projects Fund (.5 FTE)	(42,111)
Eliminated Admin. Asst. position (-1.0 FTE) and transferred Admin. Asst. from Capital Projects Fund (.5 FTE)	(37,760)
Contracted ASD services provided for Charter Schools	(31,653)
Eliminated Purchasing Agent (-1.0 FTE) and transferred Admin. Asst. from Capital Projects Fund (1.0 FTE)	(23,465)
Transport of electronic surplus to a certified electronic recycler	(17,400)
Extra help - CFO, Assistant Superintendent - Instruction, Publication Services	(15,093)
Convert H/R Information Specialist to IFAS Support Specialist	(14,977)
Total Administration/Support Services/Rentals, Community Resources Decreases:	(1,429,268)
Total Administration/Support Services/Rentals, Community Resources Changes:	(325,253)

Total Major Budgeted Expenditure Increases:	42,200,534
Total Major Budgeted Expenditure Decreases:	(21,326,612)
Net Change:	20,873,922
Minor Adjustments and Rounding:	(71,338)

**FY 2011-2012 PROPOSED EXPENDITURE BUDGET**

**\$ 637,812,584**