

Appendices

APPENDICES

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Appendix A

2011 Department Direct Cost by Expenditure Category

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	13,107,094	142,918	4,500	949,334	147,800	-	53,710	14,405,356
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	10,218	-	-	-	677,739
Finance	10,010,316	65,985	15,100	1,277,496	377,754	-	21,500	11,768,151
Fire	55,569,590	2,029,700	20,000	8,200,561	4,508,217	-	362,700	70,690,768
Fire - Police/Fire Retirement	-	-	-	8,645,783	-	-	-	8,645,783
Health and Human Services	5,842,292	218,470	25,660	5,904,347	322,955	-	48,004	12,361,728
Information Technology	8,642,158	99,124	4,314	3,253,523	522,950	2,890,240	26,600	15,438,909
Internal Audit	526,656	1,200	1,500	6,406	-	-	-	535,762
Library	6,384,194	60,556	500	1,228,030	-	-	35,095	7,708,375
Management and Budget	849,525	2,805	-	60,169	-	-	-	912,499
Mayor	993,634	6,500	17,000	865,405	-	-	-	1,882,539
Municipal Attorney	5,681,087	27,470	10,000	1,455,496	-	-	-	7,174,053
Municipal Manager	1,883,280	27,721	11,778	16,443,936	1,889,677	-	12,500	20,268,892
Parks and Recreation	9,999,555	694,481	-	6,219,065	2,875,573	-	185,980	19,974,654
Police	69,396,170	2,209,080	17,000	8,732,684	474,836	-	367,910	81,197,680
Police - Police/Fire Retirement	-	-	-	10,867,820	-	-	-	10,867,820
Public Transportation	14,027,555	3,193,746	4,670	3,315,017	476,696	-	-	21,017,684
Public Works	30,020,859	4,476,154	22,010	29,389,317	39,707,838	-	72,620	103,688,798
Purchasing	1,466,278	10,060	3,700	101,720	-	-	-	1,581,758
Real Estate	922,528	5,200	1,000	6,814,027	-	-	11,500	7,754,255
Cnvntion Ctr Reserve/Areawide TANS Exp	-	-	-	11,516,950	328,394	-	-	11,845,344
General Government Total	<u>\$ 239,989,473</u>	<u>\$ 13,295,990</u>	<u>\$ 196,352</u>	<u>\$ 126,521,063</u>	<u>\$ 51,632,690</u>	<u>\$ 2,890,240</u>	<u>\$ 1,215,519</u>	<u>\$ 435,741,329</u>

Appendix B-1

2011 Function Cost * by Fund

Fund	Title	2010 Revised Budget	2011 Approved Budget
101	Areawide General Fund	\$ 122,186,278	\$ 121,821,588
104	Chugiak Fire Service Area	1,104,598	1,109,755
105	Glen Alps Service Area	311,349	303,910
106	Girdwood Valley Service Area	1,908,858	1,901,047
111	Birchtree/Elmore LRSA	266,410	262,800
112	Section 6/Campbell Airstrip LRSA	140,390	133,790
113	Valli Vue Estates LRSA	124,241	122,031
114	Skyranch Estates LRSA	35,119	34,589
115	Upper Grover LRSA	15,544	15,214
116	Raven Woods/Bubbling Brook LRSA	17,328	17,158
117	Mt. Park Estates LRSA	34,621	34,001
118	Mt. Park/Robin Hill LRSA	150,548	146,458
119	CBERRRSA	7,010,839	6,886,666
121	Eaglewood Contributing RSA	113,486	113,486
122	Gateway Contributing RSA	2,273	2,273
123	Lakehill LRSA	52,899	52,089
124	Totem LRSA	35,292	34,752
125	Paradise Valley South LRSA	12,716	12,496
126	SRW Homeowners LRSA	51,769	50,919
129	Eagle River Streetlight SA	325,731	333,503
131	Anchorage Fire SA	58,657,097	61,364,867
141	Anchorage Roads and Drainage SA	57,557,258	67,062,498
142	Talus West LRSA	104,885	102,665
143	Upper O'Malley LRSA	675,076	660,956
144	Bear Valley LRSA	52,721	51,801
145	Rabbit Creek View/Hts LRSA	85,689	84,299
146	Villages Scenic Parkway LRSA	19,730	18,980
147	Sequoia Estates LRSA	25,308	24,348
148	Rockhill LRSA	49,777	49,217
149	South Goldenview Area LRSA	567,330	557,250
151	Anchorage Metropolitan Police SA	95,987,636	99,200,104
161	Anchorage Parks & Recreation SA	20,269,531	20,184,974
162	Eagle River-Chugiak Parks & Rec	3,687,811	3,626,267
181	Anchorage Building Safety SA	5,828,737	7,571,928
191	Public Finance and Investments	1,430,709	1,291,462
202	Convention Center Operating Reserve	10,625,873	11,516,950
221	Heritage Land Bank	1,275,756	1,298,044
301	PAC Surcharge Revenue Bond Fund	337,820	339,213
602	Self Insurance ISF	1,234,426	1,121,812
607	Information Technology ISF	354,405	147,520
Total		<u>\$ 392,727,864</u>	<u>\$ 409,663,680</u>

* Function Cost is the appropriation level for funds (or service areas) and is calculated as:

Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

Appendix B-2

2011 Fund Function Cost * by Expenditure Category

Fund	Title	Personal 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	\$ 95,407,338	\$ 6,292,337	\$ 153,815	\$ 46,258,592	\$ 3,745,685	\$ -	\$ 381,529	\$ 152,239,296	\$ 56,774,316	\$ (87,192,025)	\$ 121,821,588
104	Chugiak Fire Service Area	-	-	-	1,016,250	-	-	-	1,016,250	110,005	(16,500)	1,109,755
105	Glen Alps Service Area	-	-	-	278,049	-	-	-	278,049	25,861	-	303,910
106	Girdwood Valley Service Area	31,667	99,500	-	1,555,170	25,945	-	6,000	1,718,282	210,325	(27,560)	1,901,047
111	Birchtree/Elmore LRSA	-	-	-	237,910	-	-	-	237,910	24,890	-	262,800
112	Section 6/Campbell Airstrip LRSA	-	-	-	146,240	-	-	-	146,240	14,000	(26,450)	133,790
113	Valli Vue Estates LRSA	-	-	-	111,041	-	-	-	111,041	10,990	-	122,031
114	Skyranch Estates LRSA	-	-	-	31,389	-	-	-	31,389	3,200	-	34,589
115	Upper Grover LRSA	-	-	-	13,914	-	-	-	13,914	1,300	-	15,214
116	Raven Woods/Bubbling Brook LRSA	-	-	-	15,448	-	-	-	15,448	1,710	-	17,158
117	Mt. Park Estates LRSA	-	-	-	30,931	-	-	-	30,931	3,070	-	34,001
118	Mt. Park/Robin Hill LRSA	-	-	-	134,448	-	-	-	134,448	12,010	-	146,458
119	Chugiak, Birchwood, ER Rural Road SA	499,358	169,940	-	6,065,524	-	-	6,000	6,740,823	168,343	(22,500)	6,886,666
121	Eaglewood Contributing RSA	-	-	-	111,586	-	-	-	111,586	1,900	-	113,486
122	Gateway Contributing RSA	-	-	-	2,223	-	-	-	2,223	50	-	2,273
123	Lakehill LRSA	-	-	-	47,209	-	-	-	47,209	4,880	-	52,089
124	Totem LRSA	-	-	-	31,522	-	-	-	31,522	3,230	-	34,752
125	Paradise Valley South LRSA	-	-	-	11,366	-	-	-	11,366	1,130	-	12,496
126	SRW Homeowners LRSA	-	-	-	46,269	-	-	-	46,269	4,650	-	50,919
129	Eagle River Streetlight SA	-	4,899	-	288,506	-	-	-	293,405	40,098	-	333,503
131	Anchorage Fire SA	39,749,496	521,750	10,000	9,616,354	3,792,850	-	202,000	53,892,451	18,903,586	(11,431,170)	61,364,867
141	Anchorage Roads and Drainage SA	11,236,377	3,172,637	10,000	10,992,464	39,707,838	-	18,000	65,137,316	2,514,151	(588,969)	67,062,498
142	Talus West LRSA	-	-	-	93,655	-	-	-	93,655	9,010	-	102,665
143	Upper O'Malley LRSA	-	-	-	602,676	-	-	-	602,676	58,280	-	660,956
144	Bear Valley LRSA	-	-	-	47,061	-	-	-	47,061	4,740	-	51,801
145	Rabbit Creek View/Hts LRSA	-	-	-	76,539	-	-	-	76,539	7,760	-	84,299
146	Villages Scenic Parkway LRSA	-	-	-	17,630	-	-	-	17,630	1,350	-	18,980
147	Sequoia Estates LRSA	-	-	-	22,618	-	-	-	22,618	1,730	-	24,348
148	Rockhill LRSA	-	-	-	44,467	-	-	-	44,467	4,750	-	49,217
149	South Goldenview Area LRSA	-	-	-	506,610	-	-	-	506,610	50,640	-	557,250
151	Anchorage Metropolitan Police SA	69,396,170	2,209,080	17,000	18,090,041	474,836	-	367,910	90,555,037	12,571,468	(3,926,401)	99,200,104
161	Anchorage Parks & Recreation SA	8,625,224	581,631	-	4,305,677	2,522,985	-	170,140	16,205,657	4,365,414	(386,097)	20,184,974
162	Eagle River-Chugiak Parks & Rec	1,342,664	92,150	-	1,519,288	352,588	-	9,840	3,316,529	339,738	(30,000)	3,626,267
181	Anchorage Building Safety SA	4,480,909	65,640	1,000	473,156	147,800	-	14,500	5,183,005	2,648,066	(259,143)	7,571,928
191	Public Finance and Investments	567,393	2,100	6,860	657,945	-	-	2,000	1,236,299	55,163	-	1,291,462
202	Convention Center Operating Reserve	-	-	-	11,516,950	-	-	-	11,516,950	-	-	11,516,950
221	Heritage Land Bank	606,435	4,400	1,000	251,000	-	-	11,000	873,835	424,209	-	1,298,044
301	PAC Surcharge Revenue Bond Fund	-	-	-	-	339,213	-	-	339,213	-	-	339,213
602	Self Insurance ISF	128,099	2,000	-	8,615,730	-	-	3,500	8,749,329	1,360,271	(8,987,788)	1,121,812
607	Information Technology ISF	7,918,342	77,926	3,537	2,630,755	522,950	2,890,240	23,100	14,066,849	3,341,522	(17,260,851)	147,520
Total		\$ 239,989,472	\$ 13,295,990	\$ 203,212	\$ 126,514,203	\$ 51,632,690	\$ 2,890,240	\$ 1,215,519	\$ 435,741,329	\$ 104,077,806	\$ (130,155,454)	\$ 409,663,680

* Function Cost is the appropriation level for funds (or service areas) and is calculated as: Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

Appendix C

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%
	<u>37.20%</u>	<u>28.82%</u>	<u>36.54%</u>	<u>34.54%</u>	<u>32.54%</u>

Medical/Dental/Life/LTD Insurance:

(Flat Rate)

<u>Employee Group</u>	<u>Budget Cost</u>	<u>Monthly Cost</u>
Police (Sworn)	\$22,812	\$1,901
Police (Non-Sworn)	\$22,488	\$1,874
Fire	\$22,824	\$1,902
AMEA	\$18,960	\$1,580
IBEW/Carpenters	\$18,852	\$1,571
IBEW/Mechanics	\$18,240	\$1,520
Local 71 (Laborers)	\$17,214	\$1,434
Teamsters	\$17,784	\$1,482
Plumbers	\$18,948	\$1,579
Operating Engineers	\$15,552	\$1,296
Non-represented & Execs	\$18,960	\$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.

Appendix D

Overtime By Department

Department	2010		2011
	Revised Budget	Expended at 8/31/10	Approved Budget
Assembly	\$ 9,000	\$ 7,496	\$ 9,000
Community Development	-	-	300,060
Development Services ¹	252,060	76,435	-
Employee Relations	13,860	2,582	13,860
Finance	85,000	60,801	85,000
Fire	2,409,962	1,963,945	2,539,962
Health and Human Services	11,900	8,814	10,950
Information Technology	29,470	5,529	29,470
Library	34,150	18	34,150
Maintenance and Operations ²	806,570	430,568	-
Mayor	-	1,543	-
Municipal Attorney	-	4,606	-
Management and Budget	6,990	-	6,990
Parks and Recreation	67,230	37,075	67,230
Planning ¹	48,000	21,685	-
Police	3,842,001	2,153,479	3,742,000
Project Management and Engineering ²	138,550	103,566	-
Public Transportation	360,810	397,570	360,810
Public Works	-	-	945,107
Purchasing	-	824	-
Traffic ²	166,527	160,535	-
General Government Total	<u>\$ 8,282,080</u>	<u>\$ 5,437,072</u>	<u>\$ 8,144,589</u>

¹Included in Community Development for 2011

²Included in Public Works for 2011

Appendix E

2011 Approved Debt Service Budgeting Requirements

Fund	Description	Principal	Interest	Total P&I	Agent Fees	Total P&I plus Agent Fees
<u>Debt Service on Voter-Approved GO Bonds Inside Tax Cap</u>						
101	Emergency Ops Ctr	588,103	454,647	1,042,750	700	1,043,450
101	Senior Center	35,462	20,008	55,470	50	55,520
101	Cemetery	161,847	105,288	267,135	300	267,435
101	Emergency Medical Service	367,990	320,782	688,772	650	689,422
101	Public Facility Repair -Areawide	51,875	455,039	506,914	100	507,014
101	Transit	243,640	232,656	476,296	400	476,696
131	Anchorage Fire	1,963,473	1,636,065	3,599,538	3,000	3,602,538
141	Anchorage Roads and Drainage	20,783,246	18,851,218	39,634,464	31,000	39,665,464
151	Anchorage Police	265,000	119,483	384,483	310	384,793
161	Anchorage Parks/Rec	1,329,307	1,044,450	2,373,757	2,000	2,375,757
161	Anchorage Parks/Rec-Pools	17,292	106,750	124,042	2,000	126,042
Total Funded Debt Service		\$ 25,807,235	\$ 23,346,386	\$ 49,153,621	\$ 40,510	\$ 49,194,131
<u>Debt Service on Voter-Approved GO Bonds Outside Tax Cap (Service Areas)</u>						
106	Girdwood Fire	20,000	5,925	25,925	20	25,945
162	Eagle River Parks/Rec	222,770	129,528	352,298	290	352,588
Total Funded Debt Service		\$ 242,770	\$ 135,453	\$ 378,223	\$ 310	\$ 378,533
Total Funded GO Bond Debt Service		\$ 26,050,005	\$ 23,481,839	\$ 49,531,844	\$ 40,820	\$ 49,572,664
<u>Debt Service on Alaska Center for the Performing Arts Revenue Bond</u>						
301	PAC Revenue Bond	115,000	224,213	339,213	-	339,213
Total Funded Debt Service		\$ 115,000	\$ 224,213	\$ 339,213	\$ -	\$ 339,213
<u>Debt Service to Key Government Finance for Hansen project loan</u>						
181	Hansen Project	129,000	18,800	147,800	-	147,800
Total Funded Debt Service		\$ 129,000	\$ 18,800	\$ 147,800	\$ -	\$ 147,800
<u>Debt Service on Lease/Purchase Agreements</u>						
607	IT Capital Infrastructure	-	183,740	183,740	-	183,740
607	ERP	339,210	-	339,210	-	339,210
101	Treasury - last pmt 2013	34,828	3,716	38,544	-	38,544
101	CAMA	339,210	-	339,210	-	339,210
131	Anchorage Fire - KME HotLease -	127,650	14,992	142,642	-	142,642
Total Funded Debt Service		\$ 840,898	\$ 202,448	\$ 1,043,346	\$ -	\$ 1,043,346
<u>Debt Service on Tax Anticipation Notes (TANS)</u>						
131	Public Finance and Investment	-	37,125	37,125	10,545	47,670
151	Public Finance and Investment	-	70,125	70,125	19,918	90,043
161	Public Finance and Investment	-	16,499	16,499	4,687	21,186
141	Public Finance and Investment	-	33,001	33,001	9,373	42,374
101	Public Finance and Investment	-	255,750	255,750	72,644	328,394
Total Funded Debt Service		\$ -	\$ 412,500	\$ 412,500	\$ 117,167	\$ 529,667
Grand Total Funded Debt Service		\$ 27,134,903	\$ 24,339,800	\$ 51,474,703	\$ 157,987	\$ 51,632,690

Appendix F

Police & Fire Retirement Administration Summary

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Division Summary				
Police & Fire Retirement Administration	29,929,131	925,323	910,631	-1.59%
Direct Cost	29,929,131	925,323	910,631	-1.59%
Intragovernmental Charges				
Charges By Other Departments	85,665	57,137	57,149	0.02%
Function Cost	30,014,796	982,460	967,780	-1.49%
Program Generated Revenue	(52,383,440)	(12,175,086)	(8,925,927)	-26.69%
Net Cost	(22,368,644)	(11,192,626)	(7,958,147)	-28.90%
Expenditures by Category				
Personnel	454,533	452,623	469,271	3.68%
Supplies	2,591	2,000	3,000	50.00%
Travel	639	65,000	55,000	-15.38%
Contractual/Other Services	29,466,668	382,500	373,050	-2.47%
Debt Service/Depreciation	1,364	3,200	2,310	-27.81%
Equipment, Furnishings	3,337	20,000	8,000	-60.00%
Total Direct Costs	29,929,131	925,323	910,631	-1.59%
Personnel Summary As Budgeted				
Full-Time	9	9	9	
Part-Time	3	3	3	
Total Positions	12	12	12	

Expenditure & Revenue Summary

Police & Fire Retirement Administration

Division

(Dept ID # 1710, 1721, 1722, 1723)

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Expenditure by Category				
Salaries and Benefits	454,533	452,623	469,271	3.68%
Supplies	2,591	2,000	3,000	50.00%
Travel	639	65,000	55,000	-15.38%
Contractual/Other Services	29,466,668	382,500	373,050	-2.47%
Equipment, Furnishings	3,337	20,000	8,000	-60.00%
Total Manageable Costs	29,927,767	922,123	908,321	-1.50%
Debt Service, Depreciation	1,364	3,200	2,310	-27.81%
Total Direct Cost	29,929,131	925,323	910,631	-1.59%

Revenue by Fund

Fund 715 - Police/Fire Retirement Trust	52,383,440	12,175,086	8,925,927	-26.69%
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Positions As Budgeted

	2009 Revised		2010 Revised		2011 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Dir Anch Police/Fire Retir Sy	3	0	3	-	3	-
Retirement Specialist I	3	0	3	-	3	-
Retirement Specialist III	3	3	-	-	-	-
Retirement Specialist IV	-	0	3	3	3	3
Total	9	3	9	3	9	3

Expenditure & Revenue Detail

Police & Fire Retirement Administration

Division

(Dept ID # 1710, 1721, 1722, 1723)

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
<u>Expenditures</u>				
Salaries and Benefits				
1101 - Straight Time Labor	267,168	284,176	287,916	1.32 %
1201 - Overtime	581	300	300	0.00 %
1301 - Leave/Holiday Accruals	37,437	19,011	19,262	1.32 %
1401 - Benefits	149,347	149,135	161,793	8.49 %
Salaries Total	454,533	452,623	469,271	3.68%
Supplies	2,591	2,000	3,000	50.00%
Travel	639	65,000	55,000	-15.38%
Contractual/Other Services	29,466,668	382,500	373,050	-2.47%
Equipment, Furnishings	3,337	20,000	8,000	-60.00%
Manageable Direct Cost Sub-Total	29,927,767	922,123	908,321	-1.50%
Debt Service, Depreciation	1,364	3,200	2,310	-27.81%
Direct Cost Total	29,929,131	925,323	910,631	-1.59%
<u>Intra-Governmental Charges</u>				
Charges By Other Departments	85,665	57,137	57,149	0.02 %
<u>Program Generated Revenue</u>				
9601 - Contributions Other Funds	(0)	11,993,000	8,563,332	-28.60 %
9631 - Employee Contribution to PFRS	(0)	(0)	362,595	
9745 - Gain Sale Of Investments	(24,884,050)	(0)	(0)	
9761 - Cash Pools Short-Term Int	1,314	(0)	(0)	
9765 - Other Interest Income	5,543,425	(0)	(0)	
9766 - Dividend Income	1,470,307	182,086	(0)	
9767 - Unrealized Gains & Losses	70,034,303	(0)	(0)	
9798 - Miscellaneous Revenues	218,142	(0)	(0)	
Sub-Total	52,383,440	12,175,086	8,925,927	-26.69%
<u>Net Cost</u>				
Manageable Direct Cost	29,927,767	922,123	908,321	-1.50%
Debt Service	1,364	3,200	2,310	-27.81%
Charges By Other Departments	85,665	57,137	57,149	0.02%
Program Generated Revenue	(52,383,440)	(12,175,086)	(8,925,927)	-26.69%
Total Net Cost	(22,368,644)	(11,192,626)	(7,958,147)	

Appendix G

Police & Fire Medical Liability Fund Summary

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Division Summary				
Police & Fire Medical	2,739,548	2,932,028	3,091,199	5.43 %
Direct Cost	2,739,548	2,932,028	3,091,199	5.43%
Intragovernmental Charges				
Charges By Other Departments	51,215	75,183	2,100	-97.21 %
Charges To Other Departments	192,240	(221,555)	0	
Function Cost	2,983,003	2,785,656	3,093,299	11.04%
Program Generated Revenue	(186,290)	(90,610)	(273,145)	201.45 %
Net Cost	2,796,713	2,695,046	2,820,154	4.64%
Expenditures by Category				
Personnel	108,317	114,122	118,795	4.10 %
Supplies	1,330	1,280	1,280	0.00 %
Travel	0	0	0	
Contractual/OtherServices	2,629,901	2,816,626	2,971,124	5.49 %
Debt Service/Depreciation	0	0	0	
Total Direct Costs	2,739,548	2,932,028	3,091,199	5.43%
Personnel Summary As Budgeted				
Full-Time	1	1	1	
Part-Time	0	0	0	
Total Positions	1	1	1	

Expenditure & Revenue Summary
Police & Fire Medical Liability Fund
Division
 (Dept ID # 1860, 1876)

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Expenditure by Category				
Salaries and Benefits	108,317	114,122	118,795	4.10 %
Supplies	1,330	1,280	1,280	0.00 %
Travel	0	0	0	
Contractual/Other Services	2,629,901	2,816,626	2,971,124	5.49 %
Total Manageable Costs	2,739,548	2,932,028	3,091,199	5.43 %
Debt Service, Depreciation	0	0	0	
Total Direct Cost	2,739,548	2,932,028	3,091,199	5.43%

Revenue by Fund

Fund 213 - Police/Fire Retirees Med Admin	637	610	183,145	29,923.77%
Fund 313 - Police/Fire Ret Med Liability	185,653	90,000	90,000	0.00%

Positions As Budgeted

	2009 Revised		2010 Revised		2011 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Senior Admin Officer	1	0	1	-	1	-
Total	1	-	1	-	1	-

Expenditure & Revenue Detail

Police & Fire Medical Liability Fund

Division

(Dept ID # 1860, 1876)

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
<u>Expenditures</u>				
Salaries and Benefits				
1101 - Straight Time Labor	63,577	71,806	73,303	2.08 %
1301 - Leave/Holiday Accruals	7,149	4,804	4,857	1.11 %
1401 - Benefits	37,591	37,511	40,635	8.33 %
Salaries Total	108,317	114,122	118,795	4.10 %
Supplies	1,330	1,280	1,280	0.00 %
Travel	0	0	0	
Contractual/Other Services	2,629,901	2,816,626	2,971,124	5.49 %
Manageable Direct Cost Sub-Total	2,739,548	2,932,028	3,091,199	5.43 %
Debt Service, Depreciation	0	0	0	
Direct Cost Total	2,739,548	2,932,028	3,091,199	5.43%
<u>Intra-Governmental Charges</u>				
Charges By Other Departments	51,215	75,183	2,100	-97.21 %
Charges To Other Departments	192,240	(221,555)	0	
<u>Program Generated Revenue</u>				
9601 - Contributions Other Funds	(0)	(0)	182,535	
9745 - Gain Sale Of Investments	0	(0)	(0)	
9761 - Cash Pools Short-Term Int	147	610	610	0.00 %
9765 - Other Interest Income	185,654	90,000	90,000	0.00 %
9766 - Dividend Income	(1)	(0)	(0)	
9767 - Unrealized Gains & Losses	490	(0)	(0)	
Sub-Total	186,290	90,610	273,145	201.45 %
<u>Net Cost</u>				
Manageable Direct Cost	2,739,548	2,932,028	3,091,199	5.43 %
Debt Service	0	0	0	
Charges By Other Departments	51,215	75,183	2,100	-97.21 %
Charges To Other Departments	192,240	(221,555)	0	
Program Generated Revenue	(186,290)	(90,610)	(273,145)	201.45 %
Total Net Cost	2,796,713	2,695,046	2,820,154	

Appendix H

Guideline for Budgeting for Vacancies

For FY 2010 OMB adopted a new framework to budget for vacancy savings in department budgets. This is a savings that is taken up front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year.

To budget for savings due to vacancy and turnover, OMB is using the following guidelines:

# FT Positions	Minimum Vacancy Factor	Maximum Vacancy Factor
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

For departments with a large number of seasonal or part-time positions, it may be appropriate to budget a vacancy factor above the maximum since the above percentages are based on full-time position counts only.

Conversely, if a department has experienced very low turnover, it may be appropriate to budget using a percentage less than the minimum.

Once the FY 2011 budget decisions were made, OMB applied a vacancy factor percentage that considered a department's past level of turnover as well as other issues that were likely to influence the turnover rate for the next budget year.

Appendix I

General Government Tax Rate Trends 2002 - 2011

Taxing 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	TBD in spring
1	9.36	9.24	8.94	8.70	8.17	7.77	7.95	8.32	7.74	7.84
* 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	5.31
3	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.84
4	4.81	4.89	4.57	4.11	4.43	4.23	3.40	4.32	4.32	3.78
5	6.42	6.00	6.22	6.10	5.47	5.58	5.68	5.85	5.87	5.36
8	9.33	9.23	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.84
* 9	5.63	5.39	5.34	5.32	4.79	4.56	4.70	4.85	4.95	4.68
* 10, 50	8.42	7.95	8.62	8.59	7.87	7.52	7.62	7.80	7.96	7.63
12	8.84	8.39	8.77	8.59	7.79	7.91	8.10	8.30	8.36	7.97
15	1.56	1.50	1.10	0.64	0.46	0.23	0.37	0.49	0.45	(0.01)
* 16	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.70
* 22, 51	7.73	7.19	7.64	7.62	7.02	6.79	6.84	7.02	7.09	6.61
* 23, 43	5.63	5.39	5.34	5.32	4.79	4.56	4.70	4.85	4.95	4.68
30	6.74	6.31	6.75	6.62	6.11	5.79	5.85	6.05	6.13	5.65
36				7.19	6.60	6.66	6.85	7.05	7.11	6.79
37	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	6.91	6.56
42	6.92	6.85	6.37	6.10	5.83	5.42	5.53	5.87	5.25	5.23
46	6.54	6.28	6.74	6.91	6.33	6.04	6.15	6.28	6.28	5.98
47	4.80	4.57	4.82	4.84	4.47	4.22	4.29	4.44	4.35	3.89
* 55, 56	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.70

* Tax rates for 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.

Appendix J

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

NOTE: The 2011 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated prior to April 2011 when the actual 2011 tax rates will be set by the Assembly.

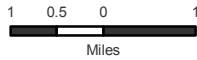
Taxing District	Areawide ¹	Fire	Roads	Police	Parks & Rec	Total
* 1	(1)	\$ 198	\$ 253	\$ 271	\$ 63	\$ 784
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	(1)	198	-	271	63	531
3	(1)	198	253	271	63	784
4	(1)	141	78	-	160	378
5	(1)	-	266	271	-	536
8	(1)	198	253	271	63	784
* 9, 23, 43	(1)	198		271	-	468
* 10, 50	(1)	198	207	271	88	763
12	(1)	198	266	271	63	797
15	(1)	-	-	-	-	(1)
* 16, 55, 56	(1)	-	-	271	-	270
* 22, 51	(1)	96	207	271	88	661
30	(1)	-	207	271	88	565
36	(1)	198	148	271	63	679
37	(1)	198	125	271	63	656
42	(1)	-	253	271	-	523
46	(1)	198	42	271	88	598
47	(1)	-	31	271	88	389

¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

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

Municipality of Anchorage Tax District Map

Anchorage Bowl



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

2011 Approved General Government Operating Budget

Municipal
Landfill

11 00
00

01

Fort Richardson

NEW GLENN HWY

Elmendorf Air
Force Base

Merrill Field

Pt. McKenzie

Cook Inlet

Anchorage
International Airport

Kincaid Park

Bicentennial
Park

16

Cook Inlet

McHugh Creek

15

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

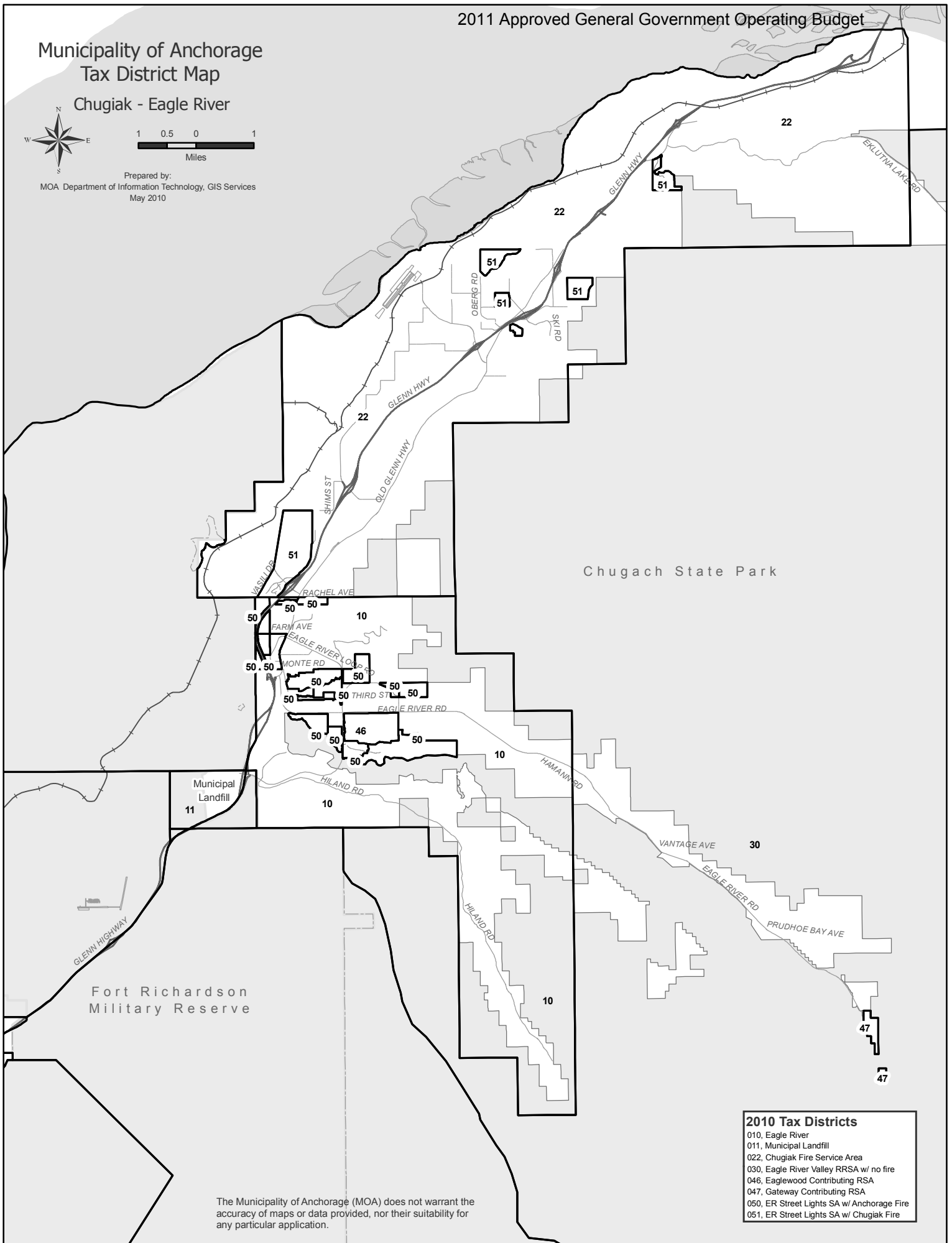
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map

Chugiak - Eagle River



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



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

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