Appendices

APPENDICES

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	$ 784,792	$ -	$ -	$ -	$ 2,554,641
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	8,630	10,230	384,227	-	-	17,400	2,391,807
Employee Relations - Police/Fire Medical	-	-	-	2,910,154	-	-	-	2,910,154
Equal Rights Commission	663,821	1,800	1,900	10,218	-	-	-	677,739
Finance	10,010,316	65,985	21,960	1,270,636	377,754	-	21,500	11,768,151
Fire	52,975,118	2,029,700	20,000	8,423,371	4,508,217	-	362,700	68,319,106
Fire - Police/Fire Retirement	-	-	-	8,331,706	-	-	-	8,331,706
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	374,905	-	-	-	1,392,039
Municipal Attorney	5,681,087	27,470	10,000	1,455,496	-	-	-	7,174,053
Municipal Manager	1,883,280	27,721	11,778	16,813,936	1,889,677	-	12,500	20,638,892
Parks and Recreation	9,999,555	694,481	-	6,178,199	2,875,573	-	185,980	19,933,788
Police	69,396,170	2,209,080	17,000	9,685,874	474,836	-	367,910	82,150,870
Police - Police/Fire Retirement	-	-	-	9,823,362	-	-	-	9,823,362
Public Transportation	13,777,555	3,193,746	4,670	3,075,017	476,696	-	-	20,527,684
Public Works	30,020,859	4,476,154	22,010	29,389,317	39,707,838	-	72,620	103,688,798
Purchasing	1,371,060	10,060	3,700	101,720	-	-	-	1,486,540
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	$ 237,049,782	$ 13,297,270	$ 203,212	$ 128,928,208	$ 51,632,690	$ 2,890,240	$ 1,215,519	$ 435,216,924

2011 Function Cost by Fund

Fund	Title	2010 Revised Budget	2011 Proposed Budget
101	Areawide General Fund	$ 122,186,278	$ 119,986,320
104	Chugiak Fire Service Area	1,104,598	1,110,014
105	Glen Alps Service Area	311,349	303,910
106	Girdwood Valley Service Area	1,908,858	1,901,130
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	SA	7,010,839	6,886,562
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	333,787
131	Anchorage Fire SA	58,657,097	59,797,938
141	Anchorage Roads and Drainage SA	57,557,258	67,078,423
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	99,316,115
161	Anchorage Parks & Recreation SA	20,269,531	20,156,450
162	Eagle River-Chugiak Parks & Rec	3,687,811	3,625,994
181	Anchorage Building Safety SA	5,828,737	7,587,870
191	Public Finance and Investments	1,430,709	1,292,289
202	Convention Center Operating Reserve	10,625,873	11,516,950
213	Police/Fire Retiree Medical Admin	-	610
221	Heritage Land Bank	1,275,756	1,314,380
301	PAC Surcharge Revenue Bond Fund	337,820	339,213
313	Police/Fire Retiree Medical Liability	2,785,656	2,910,154
602	Self Insurance ISF	1,234,426	912,023
607	Information Technology ISF	354,405	161,028
	Total	$ 395,513,520	$ 409,112,731

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	$ 94,075,371	$ 6,292,337	$ 153,815	$ 45,760,825	$ 3,745,685	$ -	$ 381,529	$ 150,409,565	$ 56,932,543	$ (87,355,785)	$ 119,986,320
104	Chugiak Fire Service Area	-	-	-	1,016,250	-	-	-	1,016,250	110,264	(16,500)	1,110,014
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	210,408	(27,560)	1,901,130
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	6,740,822	168,240	(22,500)	6,886,562
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	40,382	-	333,787
131	Anchorage Fire SA	38,141,773	521,750	10,000	9,616,354	3,792,850	-	202,000	52,284,727	19,025,761	(11,512,550)	59,797,938
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	2,530,076	(588,969)	67,078,423
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	17,998,773	474,836	-	367,910	90,463,769	12,768,552	(3,916,205)	99,316,115
161	Anchorage Parks & Recreation SA	8,625,224	581,631	-	4,264,811	2,522,985	-	170,140	16,164,791	4,377,756	(386,097)	20,156,450
162	Eagle River-Chugiak Parks & Rec	1,342,664	92,150	-	1,519,288	352,588	-	9,840	3,316,530	339,465	(30,000)	3,625,994
181	Anchorage Building Safety SA	4,480,909	65,640	1,000	473,156	147,800	-	14,500	5,183,005	3,157,535	(752,670)	7,587,870
191	Public Finance and Investments	567,393	2,100	6,860	657,945	-	-	2,000	1,236,298	55,990	-	1,292,289
202	Convention Center Operating Reserve	-	-	-	11,516,950	-	-	-	11,516,950	-	-	11,516,950
213	Police/Fire Retiree Medical Admin	-	1,280	-	133,752	-	-	-	135,032	2,100	(136,522)	610
221	Heritage Land Bank	606,435	4,400	1,000	251,000	-	-	11,000	873,835	440,545	-	1,314,380
301	PAC Surcharge Revenue Bond Fund	-	-	-	-	339,213	-	-	339,213	-	-	339,213
313	Police/Fire Retiree Medical Liability	-	-	-	2,910,154	-	-	-	2,910,154	-	-	2,910,154
602	Self Insurance ISF	128,099	2,000	-	8,615,730	-	-	3,500	8,749,329	1,150,484	(8,987,790)	912,023
607	Information Technology ISF	7,918,342	77,926	3,537	2,630,755	522,950	2,890,240	23,100	14,066,850	3,355,024	(17,260,846)	161,028
	Total	$ 237,049,782	$ 13,297,270	$ 203,212	$ 128,928,208	$ 51,632,690	$ 2,890,240	$ 1,215,519	$ 435,216,924	$ 104,916,253	$ (131,020,444)	$ 409,112,731

Appendix C

2011 Personnel Benefit Rates

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

	Police	Fire	Other	IBEW	Oper Eng
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)

Employee Group	Budget Cost	Monthly Cost
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
Employee Health Benefit Cost Sharing Summary

Muni Health Plan			
Bargaining Unit	**Base Plan**	**Base Contribution / Month**	**Split of Increases over base**
AMEA	100 Plan with Ortho (2008)	$1,320 (MOA)	MOA 60% Employee 40%
IBEW - Mechanics	250 Plan Low Dental (2009)	$1,324 (MOA)	MOA 60% Employee 40%
Plumbers & Pipefitters		2006 - $1,050 (MOA) 2007-2010 same as non-reps and execs	
Teamsters	100 Plan Low Dental (2008)	$1,270 (MOA)	MOA 50% Employee 50%
IAFF	100 Plan with Ortho (2009)	$1,467 (MOA)	Based on meeting benchmarks for: (1) participation in IAFF Peer Fitness Assessment; (2) % of Rx filled with generic drugs; and (3) % increase in dental preventive visits: Meet 0 benchmarks- 89% MOA/11% employee Meet 1 benchmark- 91% MOA/9% employee Meet 2 benchmarks- 93% MOA/7% employee Meet 3 benchmarks- 95% MOA/5% employee
APDEA	100 Plan with Ortho (2009)	$1,492 (MOA)	Based on meeting benchmarks for: (1) participation in the MOA Health Risk Assessment Questionnaire; (2) % of Rx filled with generic drugs; and (3) % increase in dental preventive visits: Meet 0 benchmarks- 89% MOA/11% employee Meet 1 benchmark- 91% MOA/9% employee Meet 2 benchmarks- 93% MOA/7% employee Meet 3benchmarks- 95% MOA)/5% employee
OTHER HEALTH PLANS			
IBEW – ML&P	Alaska Electrical Health and Welfare Trust Fund	$1,248 (MOA) $5 (Employee)	Employee 10% MOA 90%
Local 71	Public Employees Local 71 Trust Fund	2008 - $1,100 (MOA)	Jul 09 -$90 (MOA)/ $55 (ee) Jul 10 -$190 (MOA)/ $60 (ee) Jul 11 – opener (min. $5 ee increase) Jul 12 – opener (min. $5 ee increase)
Local 302	International Union of Operating Engineers Local 302/Employers Health and Security Fun	$1,026 (MOA) $45 (Employee)	July 2009 – MOA pays increases up to $90. Split of increases over $90 to be negotiated.

Appendix E
Incentive Pay Provisions in Collective Bargaining Agreements
(In Addition to Base Wages)

CBA	Longevity Pay	Service Recognition	PIP/PSP*	License/Premiums/Specialty Pay
AMEA	For employees hired before January 1, 1981 105% of pay after 5 years 106% after 6 years 107% after 7 years 108% after 8 years 109% after 9 years 110% after 10 years 112.5% after 15 years 115% after 20 years 117.5% after 25 years 120% after 30 years (9.3.3)	For employees hire on or after January 1, 1981 103.5% of pay after ten years 107.0% after 15 years 110.5% after 20 years (9.3.4)	In order to receive the PIP steps, the employee must pass 8 cumulative quarters based on the following criteria: ▪ Employee Conduct ▪ Safety ▪ Dependability/Reliability Step 1: 6.5% Step 2: 6.5% For a total combined 13% (9.3.4)	Certain Engineer and Landscape Architect positions are eligible for a five percent (5%) professional certification pay (9.1.20)
APDEA	For employees hired before January 1, 1981 10% longevity pay (XVII)	N/A	Sworn employees must prequalify on an annual basis to receive a 5.0% increase. Employees must demonstrate positive performance in the areas of: ▪ Safety ▪ Field Training Officer ▪ Training ▪ Attendance ▪ Physical Fitness	Full-Time Specialty Pay (XV, section 7A) 5.5% specialty pay Specialty Pay For time worked (XV, section 7b) 5.5% premium pay Sergeant (XV, section 10) 10% increase in **base** pay Detectives (XV, section 11) 7% specialty pay. **Shall not be pyramided** with any premium pays in Section 7 of this Article Educational Benefits Amounts will be **calculated under present practices** for employees currently pursuing their degree. For employees not currently pursuing a degree, all amounts will be calculated at the **employee's base rate**. Associate Degree 4% Bachelor Degree 8% Night Shift Differential 3% over **base** pay for swing shifts 6% over **base** pay for mid shifts (VII, section 9)

*PIP/PSP is Performance Incentive Pay/Performance Step Pay

Appendix E
Incentive Pay Provisions in Collective Bargaining Agreements
(In Addition to Base Wages)

CBA	Longevity Pay	Service Recognition	PIP/PSP*	License/Premiums/Specialty Pay
IBEW	<u>Before July 1, 1982</u> -After 1 Year 1% *To:* -After 7 Years 7% <u>After July 1, 1982</u> -103.5% of **base** pay for 15 years *To:* 110.5% after 20 years (5.4)	N/A	Step 1: 6.5% of the base rate of pay after 8 clean quarters Step 2: an additional 6.5% of the rate of pay after 8 clean quarters. For a total combined SRP and PSP pay of 13% above the **base** rate of pay (5.4.2)	<u>Boiler premium pay</u> 105% of Journeyman / 5% boiler premium pay (8.1.3.9) <u>Water Treatment Technician Premium</u> 105% of Journeyman (8.1.3.10) Power Dispatch Trainees shall receive an additional 2 ½% premium pay. Upon the successful completion of the training period, when the Power Dispatch Trainees become eligible to bid a position as Power Dispatcher, they shall receive an additional 2 ½% premium pay or a total of 5% in addition to their regular rate of pay so long as they remain Power Dispatch Trainees. (8.1.5.7.13) <u>Hot Stick Premium</u> 15% above their applicable hourly rate (8.2.3.8) <u>High Time Premium</u> an additional one (1) straight time hour above applicable hourly rate of pay (8.2.3.9) <u>Construction Inspection Premiums</u> an additional 5% above their current rate of pay (8.5.2.8)
IBEW Mechanics	<u>As of January 1, 1981</u> 117.5% of **base** pay after 25 years 120% of **base** pay after 30 years	<u>After January 1, 1981</u> <u>Ended on Jan. 1, 2010</u> 103.5% of **base** pay after 10 years 107% of **base** pay after 15 years 110.5% of **base** pay after 20 years.	N/A	

*PIP/PSP is Performance Incentive Pay/Performance Step Pay

Appendix E
Incentive Pay Provisions in Collective Bargaining Agreements
(In Addition to Base Wages)

CBA	Longevity Pay	Service Recognition	PIP/PSP*	License/Premiums/Specialty Pay
IAFF	As of January 1, 1981 105 percent of **base** pay after 5 years' total service. (PR 3.30.127 D)	N/A	5% increase for one year over the **base** pay	Differential Pay **Differential pay for educational differentials, incentives and performance step pay shall be in addition to the rates of pay specified in this article.** (27.6) Education (23.1) Baccalaureate degree – 8% education pay differential Associate degree – 4% education pay differential Pay Incentives (23.2) -Peer Fitness Trainers – 1% -ICC Building Plans Examiner or Fire Plans Examiner – 1% -Advanced Cardiac Life Support Certification – 1% -EMS Incentive1%, etc. -Mobile Intensive Care Unit or Basic Life Support Unit – 6.5% incentive based on the **employee's factored hourly wage rate** -Emergency Vehicle Technician I – 2% special pay differential and an additional 1% for every level completed – not to exceed 6% Special Duty Pay Incentives (23.3) Specialty Emergency Response Team Team shift leaders 6% Members assigned to Designated Core Stations 4% All other team members 3% Helitack Duty 4% special pay incentive Certified air resource technicians 3% special pay incentive Sewing service or small tool/hose repair 1% special pay incentive Assigned to Training Center to instruct on TDA for at least one week 4% special duty pay incentive (23.4)

*PIP/PSP is Performance Incentive Pay/Performance Step Pay

Appendix E
Incentive Pay Provisions in Collective Bargaining Agreements
(In Addition to Base Wages)

CBA	Longevity Pay	Service Recognition	PIP/PSP*	License/Premiums/Specialty Pay
Local 302	As of January 1, 1981 117.5% of **base** pay after 25 years 120% of **base** pay after 30 years	Hired January 1, 1981-December 31, 2008 103.5% or **base** pay after 10 years 107% or **base** pay after 15 years 110.5% or **base** pay after 20 years	January 1, 2009 Step 1: 6.5% of the base rate of pay after 8 clean quarters Step 2: an additional 6.5% of the rate of pay after 8 clean quarters. For a total combined SRP and PSP pay of 13% above the **base** rate of pay	
Teamsters	As of January 1, 1981 117.5% of **base** pay after 25 years 120% of **base** pay after 30 years	Hired January 1, 1981-August 31, 2008 103.5% or **base** pay after 10 years 107% or **base** pay after 15 years 110.5% or **base** pay after 20 years	June 30, 2008 Step 1: 6.5% of the rate of pay after 8 clean quarters Step 2: an additional 6.5% of the rate of pay after 8 clean quarters. For a total combined SRP and PSP pay of 13% above the **base** rate of pay	
Local 71	N/A	January 1, 1981-September 30, 2008 103.5% or **base** pay after 10 years 107% or **base** pay after 15 years 110.5% or **base** pay after 20 years	October 1, 2008 Step 1: 6.5% of the rate of pay after 8 clean quarters Step 2: an additional 6.5% of the rate of pay after 8 clean quarters. For a total combined SRP and PSP pay of 13% above the **base** rate of pay	
Plumbers & Pipefitters	As of January 1, 1981 115% or **base** rate after 20 years 117.5% of **base** pay after 25 years 120% of **base** pay after 30 years	After January 1, 1981 103.5% of **base** pay after 10 years 107% of **base** pay after 15 years 110.5% of **base** pay after 20 years.	N/A	Educational Assistance and Incentive -Associate's Degree: 1% premium added to the employee's **base** wage rate -Bachelor's Degree: 3% premium added to the employee's **base** wage rate (9.1)

*PIP/PSP is Performance Incentive Pay/Performance Step Pay

Appendix E
Incentive Pay Provisions in Collective Bargaining Agreements
(In Addition to Base Wages)

CBA	Longevity Pay	Service Recognition	PIP/PSP	License/Premiums/Specialty Pay
Personnel Rules	As of January 1, 1981 105% of base pay after 5 years total service *To:* 120% of base pay after 30 years total service (3.30.127 D)	after January 1, 1981 103.5% of base pay after 10 years continuous service. 107% of base pay after 15 years continuous service. 110.5% of base pay after 20 years continuous service. (3.30.127 E3)		Shift differential six percent of their base hourly pay rate (3.30.1210 A) Fire department training/education and special duty pay incentive -Training Incentives: 1% special pay differential per course -Special Duty Pay Incentives: *Dive rescue team* --Two percent; *Hazardous materials response team* *team shift leaders* -- 6%, assigned to designated core HazMat station(s) 4% other team members—3% (3.30.1214) Education incentive Associates – 4% education pay differential Baccalaureate degrees – 8% education pay differential

*PIP/PSP is Performance Incentive Pay/Performance Step Pay

Appendix F
Overtime By Department

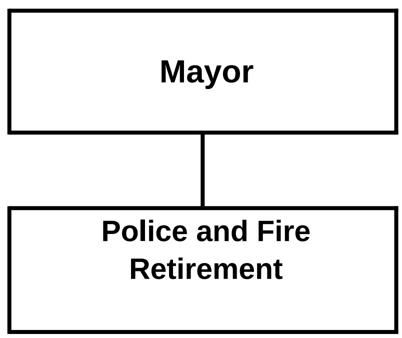
Department	2010 Revised Budget	2010 Expended at 8/31/10	2011 Proposed Budget
Assembly	$ 9,000	$ 7,496	$ 9,000
Community Development	-	-	300,060
Development Services[1]	252,060	76,435	-
Employee Relations	13,860	2,582	13,860
Finance	85,000	60,801	85,000
Fire	2,409,962	1,963,945	2,409,962
Health and Human 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	$ 8,282,080	$ 5,437,072	$ 8,014,589

[1]Included in Community Development for 2011
[2]Included in Public Works for 2011

2011 Proposed
Debt Service Budgeting Requirements

Fund	Description	Principal	Interest	Total P&I	Agent Fees	Total P&I plus Agent Fees
Debt Service on Voter-Approved GO Bonds Inside Tax Cap						
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
Debt Service on Voter-Approved GO Bonds Outside Tax Cap (Service Areas)						
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**
Debt Service on Alaska Center for the Performing Arts Revenue Bond						
301	PAC Revenue Bond	115,000	224,213	339,213	-	339,213
	Total Funded Debt Service	$ 115,000	$ 224,213	$ 339,213	$ -	$ 339,213
Debt Service to Key Government Finance for Hansen project loan						
181	Hansen Project	129,000	18,800	147,800	-	147,800
	Total Funded Debt Service	$ 129,000	$ 18,800	$ 147,800	$ -	$ 147,800
Debt Service on Lease/Purchase Agreements						
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
Debt Service on Tax Anticipation Notes (TANS)						
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 H
Police and Fire Retirement Agency



Police & Fire Retirement

Department Summary

	2009 Actuals	2010 Revised	2011 Proposed	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/OtherServices	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)

Police & Fire Retirement Department

	2009 Actuals	2010 Revised	2011 Proposed	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 %**
Program Generated Revenue by Fund				
Division:				
Fund 715 - Police/Fire Retirement Trust	52,383,440	12,175,086	8,925,927	-26.69 %

Positions As Budgeted

	2009 Revised		2010 Revised		2011 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Dir Anch Police/Fire Retir Sy	3	-	3	-	3	-
Retirement Specialist I	3	-	3	-	3	-
Retirement Specialist III	3	3	-	-	-	-
Retirement Specialist IV	-	-	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)

Police & Fire Retirement Department

	2009 Actuals	2010 Revised	2011 Proposed	11 v 10 % Chg
Expenditures				
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 %**
Intra-Governmental Charges				
Charges By Other Departments	85,665	57,137	57,149	0.02 %
Program Generated Revenue				
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 %**
Net Cost				
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 I

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 J

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	6.80	6.94	7.18	7.44	TBD in spring
	1	9.36	9.24	8.94	8.70	8.17	7.75	7.95	8.32	7.74	7.91
*	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	5.38
	3	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.91
	4	4.81	4.89	4.57	4.11	4.43	4.23	3.4	4.32	4.32	3.89
	5	6.42	6.00	6.22	6.10	5.47	5.58	5.68	5.85	5.87	5.48
	8	9.33	9.23	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.91
*	9	5.63	5.39	5.34	5.32	4.79	4.56	4.7	4.85	4.95	4.75
*	10, 50	8.42	7.95	8.62	8.59	7.87	7.52	7.62	7.80	7.96	7.70
	12	8.84	8.39	8.77	8.59	7.79	7.91	8.1	8.30	8.36	8.04
	15	1.56	1.50	1.10	0.64	0.46	0.23	0.37	0.49	0.45	0.10
*	16	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.82
*	22, 51	7.73	7.19	7.64	7.62	7.02	6.79	6.84	7.02	7.09	6.73
*	23, 43	5.63	5.39	5.34	5.32	4.79	4.56	4.7	4.85	4.95	4.75
	30	6.74	6.31	6.75	6.62	6.11	5.79	5.85	6.05	6.13	5.77
	36				7.19	6.60	6.66	6.85	7.05	7.11	6.86
	37	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	6.91	6.63
	42	6.92	6.85	6.37	6.10	5.83	5.42	5.53	5.87	5.25	5.35
	46	6.54	6.28	6.74	6.91	6.33	6.04	6.15	6.28	6.28	6.05
	47	4.80	4.57	4.82	4.84	4.47	4.22	4.29	4.44	4.35	4.01
*	55, 56	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.82

* 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 K

Preliminary General Government Property Tax

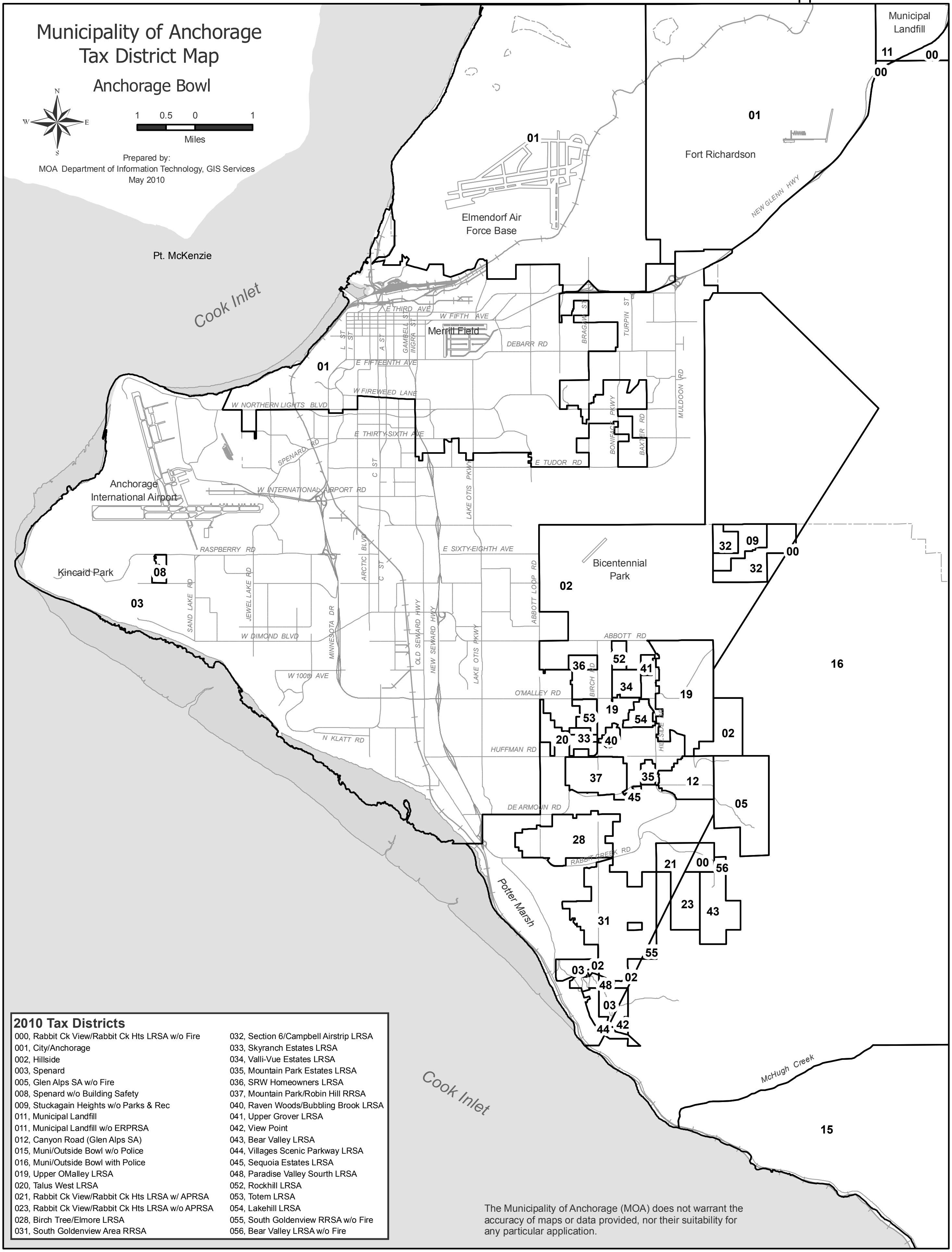
per $100,000 Assessed Valuation

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	$ 10	$ 193	$ 253	$ 272	$ 63	$ 791
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	10	193	-	272	63	538
3	10	193	253	272	63	791
4	10	142	78	-	159	389
5	10	-	266	272	-	548
8	10	193	253	272	63	791
* 9, 23, 43	10	193		272	-	475
* 10, 50	10	193	207	272	88	770
12	10	193	266	272	63	804
15	10	-	-	-	-	10
* 16, 55, 56	10	-	-	272	-	282
* 22, 51	10	96	207	272	88	673
30	10	-	207	272	88	577
36	10	193	148	272	63	686
37	10	193	125	272	63	663
42	10	-	253	272	-	535
46	10	193	42	272	88	605
47	10	-	31	272	88	401

[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
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Miles
Prepared by:
MOA Department of Information Technology, GIS Services
May 2010
Municipal Landfill
Fort Richardson
Elmendorf Air Force Base
Pt. McKenzie
Cook Inlet
Merrill Field
Anchorage International Airport
Kincaid Park
Bicentennial Park
Potter Marsh
McHugh Creek
NEW GLENN HWY
E THIRD AVE
W FIFTH AVE
DEBARR RD
E FIFTEENTH AVE
W FIREWEED LANE
W NORTHERN LIGHTS BLVD
E THIRTY-SIXTH AVE
E TUDOR RD
SPENARD RD
W INTERNATIONAL AIRPORT RD
RASPBERRY RD
E SIXTY-EIGHTH AVE
W DIMOND BLVD
ABBOTT RD
W 100th AVE
O'MALLEY RD
N KLATT RD
HUFFMAN RD
DE ARMOUN RD
RABBIT CREEK RD
L ST
I ST
A ST
GAMBELL ST
INGRA ST
BRAGAW ST
TURPIN ST
MULDOON RD
BONIFACE PKWY
BAXTER RD
C ST
LAKE OTIS PKWY
ARCTIC BLVD
ABBOTT LOOP RD
SAND LAKE RD
JEWEL LAKE RD
MINNESOTA DR
OLD SEWARD HWY
NEW SEWARD HWY
BIRCH RD
HILLSIDE DR
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54
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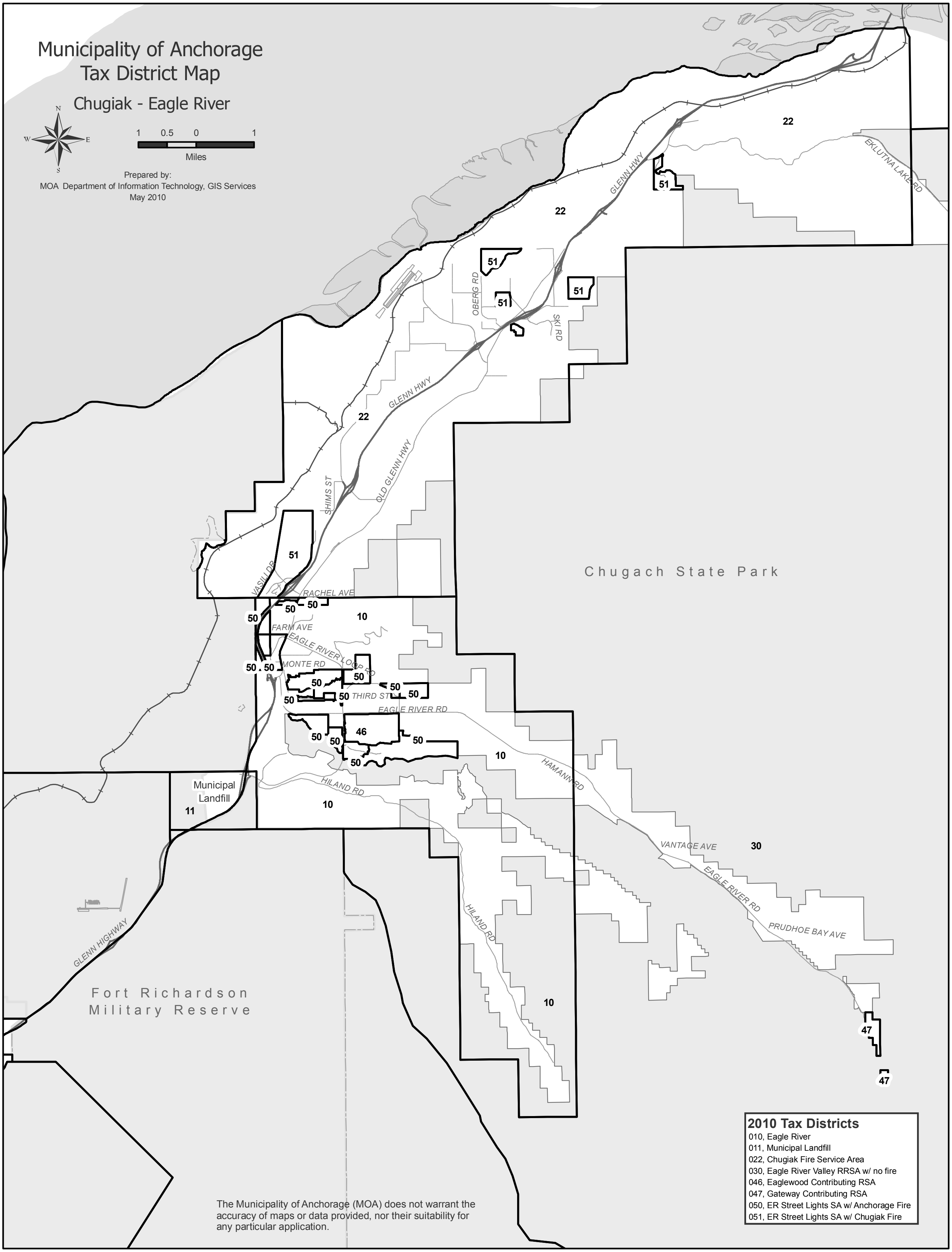
56
2010 Tax Districts
000, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire
001, City/Anchorage
002, Hillside
003, Spenard
005, Glen Alps SA w/o Fire
008, Spenard w/o Building Safety
009, Stuckagain Heights w/o Parks & Rec
011, Municipal Landfill
011, Municipal Landfill w/o ERPRSA
012, Canyon Road (Glen Alps SA)
015, Muni/Outside Bowl w/o Police
016, Muni/Outside Bowl with Police
019, Upper OMalley LRSA
020, Talus West LRSA
021, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA
023, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA
028, Birch Tree/Elmore LRSA
031, South Goldenview Area RRSA
032, Section 6/Campbell Airstrip LRSA
033, Skyranch Estates LRSA
034, Valli-Vue Estates LRSA
035, Mountain Park Estates LRSA
036, SRW Homeowners LRSA
037, Mountain Park/Robin Hill RRSA
040, Raven Woods/Bubbling Brook LRSA
041, Upper Grover LRSA
042, View Point
043, Bear Valley LRSA
044, Villages Scenic Parkway LRSA
045, Sequoia Estates LRSA
048, Paradise Valley South LRSA
052, Rockhill LRSA
053, Totem LRSA
054, Lakehill LRSA
055, South Goldenview RRSA w/o Fire
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
N
S
E
W
1 0.5 0 1
Miles
Prepared by:
MOA Department of Information Technology, GIS Services
May 2010
22
51
GLENN HWY
EKLUTNA LAKE RD
OBERG RD
SKI RD
SHIMS ST
OLD GLENN HWY
VASILI DR
RACHEL AVE
FARM AVE
EAGLE RIVER LOOP RD
MONTE RD
THIRD ST
EAGLE RIVER RD
HILAND RD
HAMANN RD
VANTAGE AVE
PRUDHOE BAY AVE
GLENN HIGHWAY
10
11
30
46
47
50
Municipal Landfill
Chugach State Park
Fort Richardson Military Reserve
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.

Appendix N
Local Government Profile

The City of Anchorage was incorporated in 1920 and unified with the Greater Anchorage Area Borough in 1975 to create the Municipality of Anchorage. As a unified government, the Municipality is responsible for a wide range of public services that in other states are commonly provided through both a city and a county government.

The Municipality operates under a strong mayoral system. Executive and administrative power is vested in the Mayor, who is elected at-large for a three-year term. Legislative power is vested in an assembly of 11 members, elected by district for staggered three-year terms.

The Assembly carries out all legislative responsibilities. Municipal ordinances, resolutions, budgets, major contracts, and specific mayoral appointments are subject to Assembly approval. Municipal ordinances, Assembly schedules, agendas and other legislative information are available on-line at www.muni.org.

The Municipality has over 50 citizen boards and commissions to advise and assist the administration and Assembly with issues that range from animal control to zoning. Members are appointed by the Mayor and confirmed by the Assembly. Board members and commissioners volunteer their services and typically serve three-year, staggered terms.

The Municipality provides a full range of general government public services. These include but are not limited to police, fire, emergency medical services, health and human services, maintenance and operations, recreation and public transportation. Separate from its general government operations, the Municipality owns and operates several enterprise activities: Anchorage Water & Wastewater Utility, Municipal Light & Power, Solid Waste Services, Port of Anchorage, and Merrill Field Airport. The Municipality also has the Anchorage Community Development Authority.