

2012 Revised General Government Operating Budget



Municipality of Anchorage, Alaska

Dan Sullivan, Mayor

Approved April 24, 2012



MUNICIPALITY OF ANCHORAGE

DAN SULLIVAN, MAYOR

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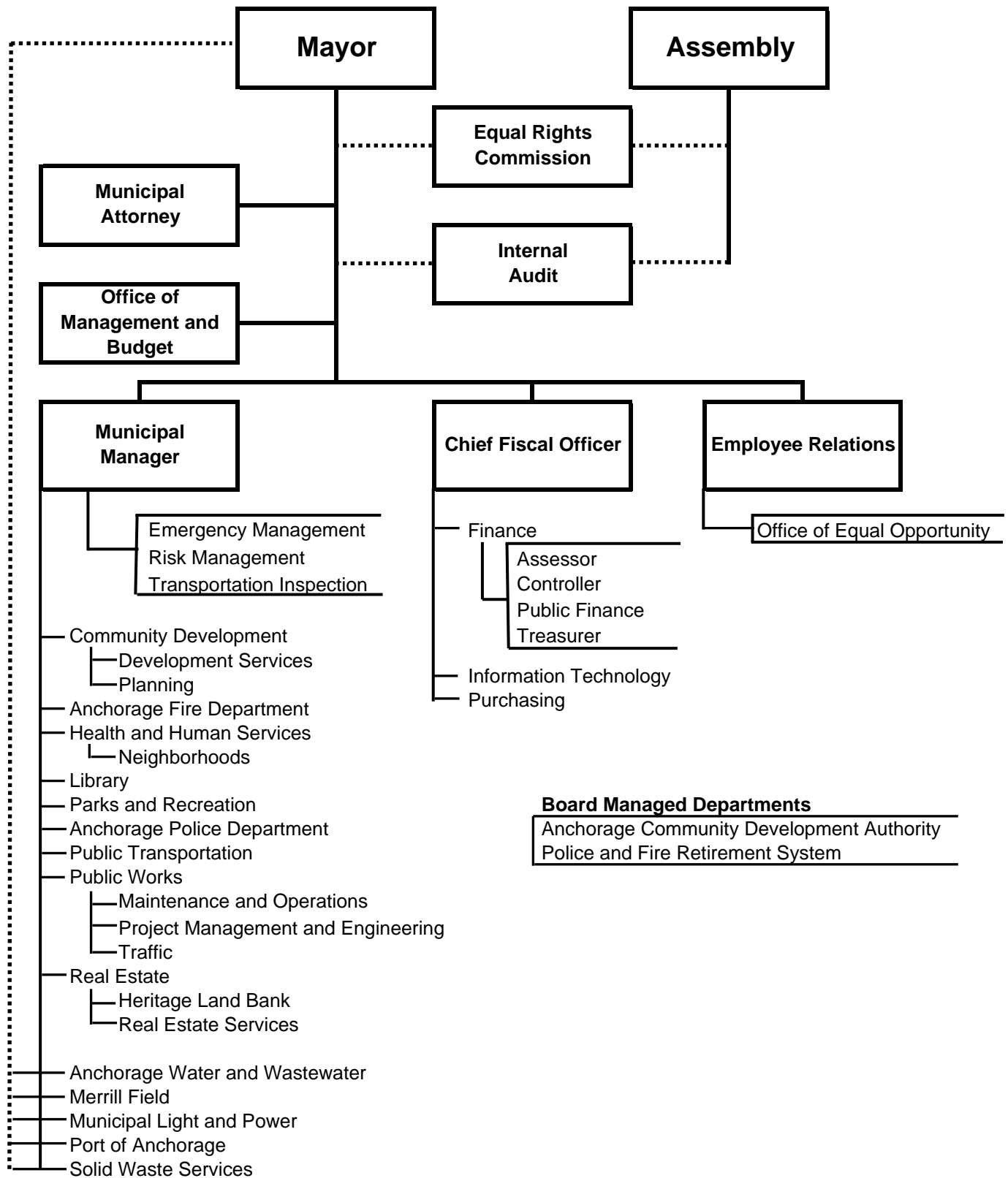
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MUNICIPALITY OF ANCHORAGE



2012 Revised General Government Operating Budget

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CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-24-12
IMMEDIATE RECONSIDERATION
FAILED 4-24-12

ANCHORAGE, ALASKA
AR 2012 - 98 (S) as Amended

Submitted By: Chairman of the Assembly at
the Request of the Mayor
Prepared By: Office of Management and
Budget
For Reading: April 24, 2012

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
2 FUNDS FOR THE 2012 GENERAL GOVERNMENT OPERATING BUDGET FOR THE
3 MUNICIPALITY OF ANCHORAGE

6 WHEREAS, the approved 2012 budget for the Municipality of Anchorage was effective on January 1,
7 2012, per AO 2011 - 100 as Amended.

9 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2012;
10 now, therefore,

12 THE ANCHORAGE ASSEMBLY RESOLVES:

14 **Section 1.** The direct cost amounts set forth for the 2012 fiscal year for the following operating
15 departments and/or agencies are hereby appropriated for the 2012 fiscal year:

17 Department/Agency	2012 Approved Budget	Revision	2012 Revised Budget
18 <u>GENERAL GOVERNMENT</u>			
		\$ 65,000	\$ 2,870,056
19 Assembly	\$ 2,805,056	\$ 25,000	\$ 2,830,056
20 Chief Fiscal Officer	635,140	-	635,140
21 Community Development	13,963,156	(108,262)	13,854,894
22 Employee Relations	2,189,122	619,621	2,808,743
23 Equal Rights Commission	715,248	-	715,248
24 Finance	12,127,387	40,943	12,168,330
25 Finance - TANS DS Fund 101	381,360	(264,581)	116,779
26 Anchorage Fire Department	77,847,133	(267,279)	77,579,854
27 Health and Human Services	11,685,596	(1,089,836)	10,595,760
28 Information Technology	14,817,615	(13,490,549)	1,327,066
		30,000	607,863
29 Internal Audit	577,863		577,863
30 Library	7,754,877	(19,484)	7,735,393
31 Management and Budget	843,933	-	843,933
32 Office of the Mayor	2,179,399	228,939	2,408,338
33 Municipal Attorney	7,500,119	30,000	7,530,119
34 Municipal Manager	20,124,175	(8,179,473)	11,944,702
35 Parks and Recreation	20,374,114	954,995	21,329,109
		33,068	83,421,530
36 Anchorage Police Department	83,388,462	(216,932)	83,171,530
37 Public Transportation	21,571,959	(83,227)	21,488,732
38 Public Works	108,308,007	1,995,540	110,303,547
39 Purchasing	1,760,416	-	1,760,416
40 Real Estate Services	8,012,209	16,805	8,029,014
		\$ (19,487,781)	\$ 400,074,565
		\$ (19,767,781)	\$ 399,794,565
41 Subtotal General Government Agencies	\$ 419,562,346	\$ (19,807,781)	\$ 399,754,565

1 Department/Agency	2012 Approved Budget	Revision	2012 Revised Budget
2 POLICE AND FIRE (P&F) RETIREMENT CONTRIBUTIONS			
3 Fire - P&F Medical and Trust	\$ 7,973,508	\$ 542,150	\$ 8,515,658
4 Police - P&F Medical and Trust	9,516,065	(542,150)	8,973,915
5 Subtotal Police and Fire Retirement Contr.	\$ 17,489,573	\$ -	\$ 17,489,573
6			
7 INTERNAL SERVICE AGENCIES			
8 Municipal Manager--Self Insurance	\$ 2,390,040	\$ 8,165,007	\$ 10,555,047
9 Information Technology	501,727	13,681,833	14,183,560
10 Subtotal Internal Service Agencies	\$ 2,891,767	\$ 21,846,841	\$ 24,738,608
11			
12 SPECIAL REVENUE FUND			
13 Finance - Convention Ctr Reserve	\$ 12,330,090	\$ (49,776)	\$ 12,280,314
14			
		\$ 2,309,284	\$ 454,583,060
		\$ 2,029,284	\$ 454,303,060
15 GRAND TOTAL GENERAL GOVERNMENT	\$ 452,273,776	\$ 1,989,284	\$ 454,263,060
16			

17 **Section 2.** The function cost amounts set forth for the 2012 fiscal year for the following operating
18 funds are hereby appropriated (see **Section 4**):
19

20 Fund No. Fund Description	2012 Approved Budget	Revision	2012 Revised Budget
21 GENERAL FUNDS			
		\$ (688,072)	\$ 122,198,630
		\$ (718,072)	\$ 122,168,630
22 101 Areawide General	\$ 122,886,702	\$ (768,072)	\$ 122,128,630
23 104 Chugiak Fire SA	1,500,657	(352,345)	1,148,312
24 105 Glen Alps SA	305,489	(3,245)	302,244
25 106 Girdwood Valley SA	2,348,094	(310,969)	2,037,125
26 111 Birchtree/Elmore LRSA	267,748	(14,505)	253,243
27 112 Sec. 6/Campbell Airstrip LRSA	139,660	(2,942)	136,718
28 113 Valli-Vue Estates LRSA	126,387	(8,347)	118,040
29 114 Sky ranch Estates LRSA	35,169	(2,040)	33,129
30 115 Upper Grover LRSA	15,638	(713)	14,925
31 116 Raven Woods/Bubbling Brook LRSA	17,702	(1,072)	16,630
32 117 Mt. Park Estates LRSA	34,249	(1,465)	32,784
33 118 Mt. Park/Robin Hill LRSA	151,026	(6,449)	144,577
34 119 Chugiak/Birchwood/Eagle River RRSA	6,812,492	26,181	6,838,673
35 121 Eaglewood Contributing RSA	108,148	(1,079)	107,069
36 122 Gateway Contributing RSA	2,167	(52)	2,115
37 123 Lakehill LRSA	50,617	(3,021)	47,596
38 124 Totem LRSA	35,494	(12,712)	22,782
39 125 Paradise Valley South LRSA	12,778	292	13,070
40 126 SRW Homeowners LRSA	51,518	(992)	50,526
41 129 Eagle River Street Light SA	348,668	217,446	566,114
42 131 Anchorage Fire SA	64,463,309	696,925	65,160,234
43 141 Anchorage Roads & Drainage SA	70,032,045	1,480,479	71,512,524
44 142 Talus West LRSA	114,040	(1,282)	112,758
45 143 Upper O'Malley LRSA	654,999	(8,829)	646,170
46 144 Bear Valley LRSA	52,602	(67)	52,535

Fund	2012		2012
No. Fund Description	Approved Budget	Revision	Revised Budget
145 Rabbit Creek View/Heights LRSA	87,535	6,787	94,322
146 Villages Scenic Parkway LRSA	19,682	(230)	19,452
147 Sequoia Estates LRSA	23,859	(2,693)	21,166
148 Rockhill LRSA	48,654	(3,633)	45,021
149 South Goldenview Area RRSA	569,001	3,979	572,980
	299,608		102,857,627
151 Anchorage Metropolitan Police SA	102,558,019	49,608	102,607,627
161 Anchorage Parks & Recreation SA	20,543,867	(244,921)	20,298,946
162 Eagle River/Chugiak Parks/Rec SA	3,247,165	764,003	4,011,168
181 Anchorage Building Safety SA	7,396,425	85,986	7,482,411
191 Public Finance & Investment Fund	1,596,240	61,017	1,657,257
	\$ 1,971,028		\$ 408,628,873
	\$ 1,691,028		\$ 408,348,873
Subtotal General Funds	\$ 406,657,845	\$ 1,651,028	\$ 408,308,873
<u>SPECIAL REVENUE FUNDS</u>			
202 Convention Center Reserves	\$ 12,330,090	\$ (49,776)	\$ 12,280,314
221 Heritage Land Bank	1,373,570	(116,882)	1,256,688
Subtotal Special Revenue Funds	\$ 13,703,660	\$ (166,658)	\$ 13,537,002
<u>DEBT SERVICE FUND</u>			
301 PAC Surcharge Revenue Bond	\$ 339,613	\$ -	\$ 339,613
<u>INTERNAL SERVICE FUNDS</u>			
602 Self-Insurance	\$ 2,390,040	\$ (1,494,437)	\$ 895,603
607 Management Information Systems	501,727	1,398,961	1,900,688
Subtotal Internal Service Funds	\$ 2,891,767	\$ (95,476)	\$ 2,796,291
	\$ 1,708,895		\$ 425,301,778
	\$ 1,428,895		\$ 425,021,778
GRAND TOTAL GENERAL GOVERNMENT	\$ 423,592,885	\$ 1,388,895	\$ 424,981,778
<u>Section 3.</u> For fiscal year 2012, the amount of Four Million Eight Hundred Thousand Dollars (\$4,800,000), a decrease of One Hundred Thousand Dollars (\$100,000) from 2012 Approved amount of Four Million Nine Hundred Thousand Dollars (\$4,900,000), is appropriated from the MOA Trust Fund (730) as a contribution to the 2012 General Government Operating Budget, Areawide General Fund (101) as revenue appropriated in support of operations.			
<u>Section 4.</u> The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.			
<u>Section 5. (new section in S version)</u> Contingent upon receipt of proportional share of additional \$25 Million Community Revenue Sharing from the State of Alaska, department 2012 Revised Budgets will be adjusted with amounts not to exceed as follows:			
Employee Relations	\$ 208,529		
Finance	608,944		
Information Technology	3,165,509		
Municipal Attorney	13,950		
Anchorage Police Department	30,000		
Public Transportation	390,000		
Public Works	1,734,270		
Real Estate Services	24,160		
TOTAL S Revisions	\$ 6,175,362		

1 **Section 6. (new section in S version)** The Function Cost amounts will be adjusted to reflect the
2 impact of amounts budgeted in Section 5.

3

4 **Section 5 7.** This resolution shall take effect immediately upon passage and approval by the
5 Assembly.

6


7 PASSED AND APPROVED by the Anchorage Assembly this 24th day of Apr., 2012.

8

9

10

11


Chair of the Assembly

12 ATTEST:

13

14

15

16


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 224-2012 (A)

Meeting Date: April 24, 2012

1 FROM: MAYOR

2
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
4 REVISING AND APPROPRIATING FUNDS FOR THE 2012
5 GENERAL GOVERNMENT OPERATING BUDGET FOR THE
6 MUNICIPALITY OF ANCHORAGE
7

8 Assembly Resolution 2012 - 98 (S) reflects the proposed revisions to the 2012 General
9 Government Operating Budget. The S-revisions are as follows:
10

11 Assembly Proposed

12 Assembly Chair Hall proposed a \$40 thousand amendment to pay for an independent
13 review and other costs related to the April 3 municipal election.
14

15 Administration Proposed

16 The Administration proposed S version amendments are primarily one-time costs for snow
17 removal, fuel and efficiency initiatives that are contingent upon receipt of the Municipality's
18 proportional share of \$25 million Community Revenue Sharing awaiting Governor's
19 approval. On April 15, 2012, the Legislature approved HCS CSSB4160(FIN) am H, that
20 includes an additional \$25 million in Community Revenue Sharing to be distributed to
21 Alaskan communities in 2012.
22

23 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE RESOLUTION OF THE
24 MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE
25 2012 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
26 ANCHORAGE.
27

28 Prepared by: Office of Management and Budget

29 Recommended by: Cheryl Frasca, Director, Office of Management and Budget

30 Concur: Lucinda Mahoney, CFO

31 Concur: George J. Vakalis, Municipal Manager

32 Respectfully Submitted: Daniel A. Sullivan, Mayor

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
134	Proposed 2012 Revised General Government Operating Budget					\$ 454,263,060	\$ 165,568,960	\$ 29,281,282	\$ 11,910,767	\$ 231,079,937	\$ 16,422,114
1	<u>S Version - Assembly Amendments</u>										
2	Assembly	Assembly Chair Hall - To pay for an independent investigator to review the April 3 municipal election process and to pay for the additional staff and election commission review work on that election.	101	-	-	40,000	-	-	-	40,000	-
3	Total S Version - Assembly Amendments					\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -
4											
5	Running Subtotal of 2012 Revised General Government Operating Budget					\$ 454,303,060	\$ 165,568,960	\$ 29,281,282	\$ 11,910,767	\$ 231,119,937	\$ 16,422,114
6	<u>S Version - Fuel / Snow Removal Contingent on Receipt of Additional \$6.2M SOA Revenue Sharing</u>										
7	Public Works	Snow Removal Balance of funding spent on snow removal associated with record snow fall. Approximately one half of department's full request of \$3,123,550 (balance is funded in original first quarter proposal).	144			1,598,550	1,598,550				
8	Public Works	Snow Removal Balance of funding to cover costs associated with removing snow from roofs of municipal facilities and parking lots. Full department request is \$279,200; balance was included in original first quarter proposal)	101			79,200	79,200				
9	Real Estate	Snow Removal Maintenance cost increases for City Hall repairs, upkeep and snow removal.	101			24,160	24,160				
10	Finance	Fuel Property Appraisal Anticipated higher gas prices.	101			4,200	4,200				
11	Public Transportation	Fuel Increase fuel costs for buses to maintain the current level of scheduled transportation service to the public.	101			225,000	225,000				
12	Public Transportation	Fuel Increase fuel costs for Paratransit fleet to maintain current level of senior and ADA transportation service to the public.	101			70,000	70,000				
13	Public Transportation	Fuel Increase fuel costs for Vanpool fleet to maintain the current level of active vanpools. Increased cost is offset with user fees.	101			95,000	95,000				
14	Public Works	Fuel Provide funding for increased diesel fuel prices - Areawide.	101			6,520	6,520				
15	Public Works	Fuel Provide funding for increased diesel fuel prices - ARDSA.	144			50,000	50,000				
16	Total S Version - Fuel / Snow Removal Contingent on Receipt of Additional \$6.2M SOA Revenue Sharing					\$ 2,162,630	\$ 2,162,630	\$ -	\$ -	\$ -	\$ -
17											
18	Running Subtotal of 2012 Revised General Government Operating Budget with S Version					\$ 456,465,690	\$ 167,721,590	\$ 29,281,282	\$ 11,910,767	\$ 231,119,937	\$ 16,422,114
19	<u>S Version - Efficiency Initiatives Contingent on Receipt of Additional \$6.2M SOA Revenue Sharing</u>										
20	Employee Relations	Kronos Addition of Leave Administrator position to centralize this function. Also funds \$8.5K in overtime to support KRONOS; \$18K for training in KRONOS, NeoGov, and Org Chart software; \$9K for equipment upgrades.	101	1		130,029	130,029				
21	Employee Relations	SAP Overtime to support project work in place of backfilling positions in ER; includes \$12K for training	101			78,500	78,500				
22	Finance	CAMA - Property Appraisal Adds back some of the labor savings as a result of a delay in the start of the CAMA project. Original budget charged partial labor cost for six employees to the project. A delay means their costs can't be charged to the project at this time.	101			117,890	117,890				
23	Finance	Kronos - Controller Division Increase Payroll department by 3 positions due to Kronos implementation for Leave Administration, telephone and technical support. Cost of positions is offset by savings in department-specific payroll positions taken in 2011 and in 2012 budget and first quarter amendments.	101	3		326,854	326,854				
24	Finance	Kronos - Controller Division Increased overtime due to implementation of Kronos and competing priorities between CAFR and SAP implementation.	101			160,000	160,000				
25	Information Technology	SAP/ERP Interest on capital lease/loan.	607			33,150	33,150				
26	Information Technology	SAP/ERP Operational costs associated with implementation that cannot be charged to project (training, overtime); support from Black & Veatch and RDI after the implementation; additional software maintenance fees, training and materials.	607			1,130,047	1,130,047				

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
27	Municipal Attorney	TimeMatters Upgrade to database system that tracks cases; current version is no longer supported by vendor.	404			13,950	13,950				
28	Police	eCitation Automation for APD to CourtView	454			30,000	30,000				
29		Total S Version - Efficiency Initiatives Contingent on Receipt of Additional \$6.2M SOA Revenue Sharing		4.00	—	\$ 2,020,420	\$ 2,020,420	\$	\$	\$	\$
30											
31		Running Subtotal of 2012 Revised General Government Operating Budget		4.00	—	\$ 458,476,110	\$ 169,742,040	\$ 29,281,282	\$ 11,910,767	\$ 231,119,937	\$ 16,422,114
32		S Version - SAP Purchase Contingent on Receipt of Additional \$6.2M SOA Revenue Sharing									
33	Information Technology	Additional funding toward purchase of SAP, which reduces amount of debt that otherwise will be incurred; in 2011 Assembly approved using \$5M in supplemental revenue sharing for same purpose				2,002,312	2,002,312				
34		Total S Version - SAP Purchase Contingent on Receipt of Additional \$6.2M SOA Revenue Sharing		—	—	\$ 2,002,312	\$ 2,002,312	\$	\$	\$	\$
35											
36		Running Subtotal of 2012 Revised General Government Operating Budget		4.00	—	\$ 460,478,422	\$ 171,744,322	\$ 29,281,282	\$ 11,910,767	\$ 231,119,937	\$ 16,422,114
37		Assembly Amendments at 04/24/2012 Meeting									
38	Internal Audit	Assemblymembers Flynn and Starr - Independent review of Anchorage Police Department policies and procedures as they relate to Anthony Rollins to determine what changes are necessary to prevent a similar scenario.	101	-	-	30,000	-	-	-	30,000	-
39	Police	Assemblymember Honeman - Pre-hire testing, background checks and ammunitions order in preparation for a February 2013 Police Recruit Academy	151	-	-	250,000	-	-	-	250,000	-
40	Area Wide	Assemblymember Starr - Application of additional municipal revenue sharing from SOA - credit to property taxes on an allocated basis.	101	-	-	-	6,175,362	-	-	(6,175,362)	-
41		Total Assembly Amendments at 04/24/2012 Meeting		-	-	\$ 280,000	\$ 6,175,362	\$ -	\$ -	\$ (5,895,362)	\$ -
42											
43		Running Subtotal of 2012 Revised General Government Operating Budget		-	-	\$ 454,583,060	\$ 171,744,322	\$ 29,281,282	\$ 11,910,767	\$ 225,224,575	\$ 16,422,114
44											
45		Proposed 2012 Revised General Government Operating Budget				\$ 454,263,060	\$ 165,568,960	\$ 29,281,282	\$ 11,910,767	\$ 231,079,937	\$ 16,422,114
46											
47		Total S Version as Amended				\$ 320,000	\$ 6,175,362	\$ -	\$ -	\$ (5,855,362)	\$ -
48											
49		Proposed 2012 Revised General Government Operating Budget with S Version Amendments as Amended				\$ 454,583,060	\$ 171,744,322	\$ 29,281,282	\$ 11,910,767	\$ 225,224,575	\$ 16,422,114



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 224-2012

Meeting Date: April 10, 2012

FROM: MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2012
GENERAL GOVERNMENT OPERATING BUDGET FOR THE
MUNICIPALITY OF ANCHORAGE**

Assembly Resolution 2012-98 reflects the Administration's proposed revisions to the 2012 General Government Operating Budget. The proposed package updates projected revenue, fine tunes 2012 costs, and funds items that were not anticipated at the time the 2012 budget was approved last December.

When compared to the 2012 budget approved in December, the proposed revised direct cost budget increases by \$1.9 million. Underlying this number are shifts in revenue sources based on updated information and expenditure adjustment primarily due to unanticipated events. A detailed listing of each change is attached to this AM. Highlights include:

Use of Prior Year Fund Balance

Careful management of department budgets resulted in a \$7.7 million savings in the five major funds (property taxes) at year-end. Each year this savings is rolled forward as revenue to help pay for the following year's budget, which reduces the amount of property taxes that otherwise would be needed. This roll forward of property taxes is a credit against the amount of property taxes that otherwise would be collected from the respective service areas taxpayers.

The 2012 Budget as approved last December already uses \$4 million of this year-end savings. The revised budget uses the remaining \$3.7 million.

Expenditure Adjustments

An increase of \$1.2 million in direct costs is proposed, which reflects \$2.2 million in savings and \$3.4 million in cost increases. The major increase is \$1.7 million for snow removal.

Revenue Adjustments

As a result of updating revenue projections, there is a \$3.3 million decrease in non-property taxes primarily due to a \$2.2 million decrease in investment earnings and a \$803,000 decrease in anticipated MUSA/MESA payments.

Total Property Tax Requirement

The revised budget requires an additional \$2.4 million in property taxes and comes in \$501,464 below the amount allowed under the Tax Cap. When compared to 2011, taxes required to pay voter-approved debt service increase \$6.7 million (13.5%) while total property taxes increase 2.6% (\$5.8 million).

1 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE RESOLUTION OF THE
2 MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE
3 2012 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
4 ANCHORAGE.

5
6 Prepared by: Office of Management and Budget

7 Recommended by: Cheryl Frasca, Director, Office of Management and Budget

8 Concur: Lucinda Mahoney, CFO

9 Concur: George J. Vakalis, Municipal Manager

10 Respectfully Submitted: Daniel A. Sullivan, Mayor

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources				Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)			
1												
2		2012 Approved General Gov Operating Budget		-	-	\$ 452,273,776	\$ 170,522,696	\$ 28,680,890	\$ 8,030,682	\$ 228,942,721	\$ 16,096,786	
3												
4		Revenue Adjustments										
6	Taxes and Reserve	<u>Tobacco Tax</u> - Update based on lower than expected revenue in 4Q 2011. Now anticipate that the long-term trend decline in per capita cigarette consumption may be steeper than originally projected; 2012 projected revenue is revised accordingly.	101	-	-	-	(538,006)	-	-	538,006	-	-
6	Taxes and Reserve	<u>Hotel / Motel Tax</u> - 2012 Approved Budget anticipated 3% increase. Based on 2011 year-end actual revenue, estimate is revised to a 2% projected increase.	varies	-	-	(75,134)	(225,403)	-	75,134	75,135	-	-
7	Taxes and Reserve	<u>Community Revenue Sharing</u> - Adjusted to reflect estimated payment per SOA notification.	101	-	-	-	(179,132)	-	-	179,132	-	-
8	Taxes and Reserve	<u>Fisheries Tax</u> - Align with 6 year average that is ~\$40k higher than the approved 2012 budget.	101	-	-	-	40,346	-	-	(40,346)	-	-
9	Taxes and Reserve	<u>Electric Co-op Allocation</u> - Decreased due to reduction in number of land lines and thus corresponding fees paid by MTA.	varies	-	-	-	(98,330)	-	-	97,835	495	-
10	Taxes and Reserve	<u>National Forest Allocation</u> - Adjusted to be in line with 10/05/2011 SOA notification.	141	-	-	-	(3,531)	-	-	3,531	-	-
11	Taxes and Reserve	<u>Contribution from MOA Trust Fund</u> - Due to flat returns in 2011, projected annual dividend is expected to yield \$100K less than was budgeted.	101	-	-	-	(100,000)	-	-	100,000	-	-
12	Taxes and Reserve	<u>Prior Year Expense Recovery</u> - Deletes Chugach Electric Association capital credits based on the Board of Directors decision to suspend payment.	101	-	-	-	(180,000)	-	-	180,000	-	-
13	Taxes and Reserve	<u>Cash Pool Short-Term Interest</u> - The Federal Reserve's announcement to hold the Federal Funds Target Rate at .25% until late 2014 is projected to result in lower short-term yields.	100s 221 602	-	-	-	(1,042,153)	-	167,493	748,804	125,856	-
14	Taxes and Reserve	<u>Other Short-Term Interest</u> - Reduction in TANS cost of issuance, interest expense, and revenue due to shorter term than had been budgeted.	5 maj	-	-	(357,933)	(1,034,000)	-	-	676,067	-	-
15	Taxes and Reserve	<u>MUSA Payments (Subject to Tax Cap)</u> - Adjustment based on AWWU, ML&P and SWS 2011 net plant value and 2012 mill rates.	101	-	-	-	(782,967)	-	-	782,967	-	-
16	Taxes and Reserve	<u>Utility Dividend</u> - ML&P - Adjustment based on actual 2011 revenues.	101	-	-	-	162,180	-	-	(162,180)	-	-
17	Taxes and Reserve	<u>MESA Payments (Subject to Tax Cap)</u> - Adjustment based on Port and ACDA 2011 net plant value and 2012 mill rates.	101	-	-	-	(20,542)	-	-	20,542	-	-
18	Taxes and Reserve	<u>Enterprise Dividends</u> - Adjustment to Port and ACDA dividend based on actual 2011 revenue.	101	-	-	-	(42,816)	-	-	42,816	-	-
19	Fire	<u>Contributions from Other Funds</u> - Leftover insurance proceeds from fire truck replacement are being used to help reduce Fire Service Area debt service (AO 2011-316).	101	-	-	-	48,111	-	-	(48,111)	-	-
20	Fire	<u>Fire Training Center</u> - Increased training center rental income.	131	-	-	-	30,000	-	-	(30,000)	-	-
21	Fire	<u>Intragovernmental Charges</u> - Changes as a result of Fire Department's correction of IGCs charged to Girdwood and Chugiak Service Areas.	varies	-	-	-	-	-	-	817,588	(817,588)	-
22	Fire	<u>Fire Alarm Fees</u> - Align 2012 revenue based on actuals received for initial registration of alarms in 2011 from this new fee (authorized in AO 2010-81(S-1)).	131	-	-	-	76,493	-	-	(76,493)	-	-
23	Real Estate	<u>Land Sales</u> - Proceeds from sale of Edward / Street Bilik-Inn.	101	-	-	-	180,832	-	-	(180,832)	-	-
24	Taxes and Reserve	<u>E-911 Surcharge</u> - Updated forecast projects revenue to decline by 1%.	101	-	-	-	136,989	-	-	(136,989)	-	-
25	Police	<u>Court Fines and Forfeitures</u> - Revised estimate reflects higher traffic fines enacted by AO 2012-16 and AO 2011-113 (Title 9).	151	-	-	-	250,464	-	-	(250,464)	-	-
26		Total Revenue Adjustments		-	-	\$ (433,067)	\$ (3,321,465)	\$ -	\$ 242,627	\$ 3,337,008	\$ (691,237)	
27												
28		Running Subtotal of 2012 Revised General Government Operating Budget		-	-	\$ 451,840,709	\$ 167,201,231	\$ 28,680,890	\$ 8,273,309	\$ 232,279,729	\$ 15,405,549	
29		Prior Year Fund Balance Adjustments to Offset 2012 Property Taxes (5 Major Funds)										

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	
30	Area Wide	Prior year property taxes and other revenue available of offset 2012 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2% working capital designation.	101	-	-	-	-	-	4,065,342	(4,065,342)	-	
31	Fire	Prior year property taxes and other revenue available of offset 2012 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2% working capital designation.	131	-	-	-	-	-	(384,346)	384,346	-	
32	Public Works	Prior year property taxes and other revenue available of offset 2012 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2% working capital designation.	141	-	-	-	-	-	(1,501,001)	1,501,001	-	
33	Police	Prior year property taxes and other revenue available of offset 2012 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2% working capital designation.	151	-	-	-	-	-	1,116,845	(1,116,845)	-	
34	Parks and Recreation	Prior year property taxes and other revenue available of offset 2012 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2% working capital designation.	161	-	-	-	-	-	385,555	(385,555)	-	
35		Total Prior Year Fund Balance Adjustments to Offset 2012 Property Taxes (5 Major Funds)		-	-	\$	-	\$	-	\$ 3,682,395	\$ (3,682,395)	\$
36												
37		Running Subtotal of 2012 Revised General Government Operating Budget		-	-	\$ 451,840,709	\$ 167,201,231	\$ 28,680,890	\$ 11,955,704	\$ 228,597,334	\$ 15,405,549	
38		Expenditure Adjustments - Tax Cap Increases										
39	Public Transportation	<u>Voter Approved Bond O&M</u> - 2012 Proposition 4 - Bus Stop Improvements	101	-	-	6,000	-	-	-	6,000	-	-
40	Public Works	<u>Voter Approved Bond O&M</u> - 2012 Proposition 2 - Roads and drainage improvements	141	-	-	105,000	-	-	-	105,000	-	-
41		Total Expenditure Adjustments - Tax Cap Increases		-	-	\$ 111,000	\$	-	\$	-	\$ 111,000	\$
42												
43		Running Subtotal of 2012 Revised General Government Operating Budget		-	-	\$ 451,951,709	\$ 167,201,231	\$ 28,680,890	\$ 11,955,704	\$ 228,708,334	\$ 15,405,549	
44		Expenditure Adjustments - Other										
45	Public Works	<u>Snow Removal - Street Maintenance</u> - Additional funds to partially offset increased cost of snow removal due to near record-breaking snow fall.	141	-	-	1,525,000	-	-	-	1,525,000	-	-
46	Public Works	<u>Snow Removal - Facilities</u> - Additional funds to offset costs to remove snow from roofs and parking lots due to record-breaking snow fall.	101	-	-	200,000	-	-	-	200,000	-	-
47	Municipal Manager	<u>Contractual</u> - Updated calculation of contractual amount due to the Alaska Center for the Performing Arts (ACPA) due to receipt of 2011 CPI.	101	-	-	8,473	-	-	-	8,473	-	-
48	Municipal Manager	<u>Contractual</u> - Updated calculation of contractual amount due to Museum based on five-year average of CPI and Anchorage population.	101	-	-	(4,358)	-	-	-	(4,358)	-	-
49	Parks and Recreation	<u>Contractual</u> - Increase to pay sewer, water, road assessment for the Lyn-Ary Park, Marston Park, Block C and Turnagain Heights, Blk K Lt 1A improvements.	161	-	-	65,000	-	-	-	65,000	-	-
50	Public Transportation	<u>Contractual</u> - New AnchorRIDES' annual contract increase is \$320,000 with a July 1, 2012 effective date. Requested funds will cover about 70% of the increase; grant funds will cover the balance.	101	-	-	110,000	-	-	-	110,000	-	-
51	Real Estate	<u>Contractual</u> - CPI and rate increases for space leases (ACDA, Unit #3 at E.R. Town Center, and Blue Sky).	101	-	-	16,805	-	-	-	16,805	-	-
52	Public Works	<u>Revenue Supported Summer Seasonal Positions</u> - Increased cost of 17 positions already budgeted for seasonal work on summer construction projects; funded through bonds.	141	-	-	10,513	-	10,513	-	-	-	-
53	Public Works	<u>Revenue Supported Summer Seasonal</u> - Overtime funding for Street Maintenance staff during summer construction season while completing grant-funded maintenance reduction projects; grants are charged for associated work.	141	-	-	50,000	-	50,000	-	-	-	-
54	Assembly	<u>Budget Alignment</u> - Additional funding to cover administrative costs related to hiring of April 2012 election workers.	101	-	-	25,000	-	-	-	25,000	-	-
55	Community Development	<u>Budget Alignment</u> - Funding for consultant to the Planning and Zoning Commission to assist in its review of Title 21 re-write.	101	-	-	15,000	-	-	-	15,000	-	-

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
56	Employee Relations	<u>Budget Alignment</u> - Addition of positions (Employment Specialist, Records Technician, Human Resources Coordinator) as a result of Title 31 and 32 repeal (moving ML&P and AWWU back to General Government) to assist in additional tasks associated with centralization of most Human Resources functions. (Offset	101	2	1	254,059	-	67,881	7,360	177,855	963
57	Employee Relations	<u>Budget Alignment</u> - Budget positions that administer employee medical/dental plan (Fund 603) as part of ER's direct cost budget then to more accurately account for the time that positions work on benefit administration.	101 603	1	-	365,562	-	463,295	-	(97,733)	-
58	Finance	<u>Budget Alignment</u> - Property Appraisal reduction in debt service for CAMA. Debt service was budgeted at \$339K; revised partial-year estimate is \$200k based on \$3.2M interfund loan.	101	-	-	(111,502)	-	-	-	(111,502)	-
59	Finance	<u>Budget Alignment</u> - Public Finance external money manager fees will be higher than anticipated; cost is offset by revenues generated by external money manager.	191	-	-	49,000	60,610	-	(11,610)	-	-
60	Finance	<u>Budget Alignment</u> - Controller Division - Adjust vacancy factor to reflect much lower turnover than in the past.	101	-	-	76,185	-	-	-	76,185	-
61	Finance	<u>Budget Alignment</u> - Controller Division - Controller is not working as many hours on SAP as anticipated that results in less costs being charged to the project. Also provides additional funds for office supplies to support new KRONOS positions.	101	-	-	27,260	-	-	-	27,260	-
62	Fire	<u>Budget Alignment</u> - Savings due to debt being paid off early with insurance proceeds (AR 2011 - 316)	131	-	-	(142,642)	-	-	-	(142,642)	-
63	Health and Human Services	<u>Budget Alignment</u> - Expenditure/revenue changes related to elimination of the I/M program (AO 2012-10).	varies	(2)	(6)	(971,696)	(1,692,881)	398,185	-	323,000	-
64	Information Technology	<u>Budget Alignment</u> - Savings in debt service for SAP project based on updated go-live schedule.	607	-	-	(350,210)	-	-	(350,210)	-	-
65	Information Technology	<u>Budget Alignment</u> - Adjustment to leave accounts based on full accrual method used by the IT department.	607	-	-	230,246	-	-	230,246	-	-
66	Information Technology	<u>Budget Alignment</u> - Savings in depreciations/amortization based on updated calculation.	607	-	-	(30,000)	-	-	(30,000)	-	-
67	Information Technology	<u>Budget Alignment</u> - Reprographics - Adjustment based on amount of leave historically cashed-in.	101	-	-	14,000	-	-	-	14,000	-
68	Mayor	<u>Budget Alignment</u> - Support for Anchorage Centennial celebration.	101	-	-	100,000	-	-	-	100,000	-
69	Municipal Attorney	<u>Budget Alignment</u> - Additional funds to support special projects/external expertise.	101	-	-	30,000	-	-	-	30,000	-
70	Municipal Manager	<u>Budget Alignment</u> - Increase for Special Admin Assistant II.	101	-	-	6,777	-	-	-	6,777	-
71	Parks and Recreation	<u>Budget Alignment</u> - Reduce vacancy factor to accommodate change in composition of staff that now includes more part-time than full-time employees, which results in less turn-over/salary savings.	161	-	-	126,143	-	-	-	126,143	-
72	Police	<u>Budget Alignment</u> - Increase in cost of E-911 system maintenance contract.	101	-	-	72,307	-	-	-	72,307	-
73	Public Works	<u>Budget Alignment</u> - Provide funding for increased custodial services and HVAC filters for lead removal at APD Training Center.	101	-	-	125,000	-	-	-	125,000	-
74	Area Wide	<u>Budget Alignment</u> - Savings from KRONOS centralization: savings from 8 positions to be eliminated as of October 1, 2012; includes savings from 1 position vacant since Jan 1.	varies	-	-	(199,153)	-	-	-	(199,153)	-
75	Area Wide	<u>Budget Alignment</u> - Adjust budgeted cost of health benefits to align with 2012 actual costs.	varies	-	-	(416,630)	-	-	(3,433)	(413,197)	-
76	Area Wide	<u>Budget Alignment</u> - General Liability & Workers Comp new rates.	varies	-	-	-	-	-	(1,670,678)	1,685,956	(15,278)
77	Area Wide	<u>Budget Alignment</u> - IGCs run with 2012 updated factors	varies	-	-	-	-	(389,482)	1,459,436	(1,143,614)	73,660
78	Total Expenditure Adjustments - Other			1.00	(5.00)	1,276,139	(1,632,271)	600,392	(368,889)	2,617,562	59,345

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
79											
80		Running Subtotal of 2012 Revised General Government Operating Budget		1.00	(5.00)	\$ 453,227,848	\$ 165,568,960	\$ 29,281,282	\$ 11,586,815	\$ 231,325,896	\$ 15,464,894
81		Transfers									
82	Mayor	Transfer in of position to Mayor's office from IT	101	1	-	128,939	-	-	-	128,939	-
83	Information Technology	Transfer out of position from IT to Mayor's office	607	(1)	-	(129,767)	-	-	(129,767)	-	-
84	Information Technology	Centralization of IT staff. Transfers in from Development Services, Transit, Police, DHHS as recommended by Excipio report.	607	3	1	457,016	-	-	457,016	-	-
85	Community Development	Centralization of IT staff. Transfer out of Senior Systems Analyst from Community Development to IT.	101	(1)	-	(119,829)	-	-	-	(119,829)	-
86	Health and Human Services	Centralization of IT staff. Transfer out of Sr. Admin Officer from DHHS to IT.	101	(1)	-	(117,866)	-	-	-	(117,866)	-
87	Police	Centralization of IT staff. Transfer out of Application Services Mgr from Police to IT.	151	-	(1)	(126,992)	-	-	-	(126,992)	-
88	Public Transportation	Centralization of IT staff. Transfer out of Info Center Consultant from Transit to IT.	101	(1)	-	(94,529)	-	-	-	(94,529)	-
89	Real Estate	Aligns funding sources for Special Assistant/Land Manager position between HLB and General Government funds based on nature of work (25% to HLB; 75% to General Government Fund 101).	221 101	-	-	-	-	-	(84,325)	84,325	-
90	Fire	Police & Fire Retirement System - Adjust allocation of contribution to Police & Fire Retirees Trust Fund between the Police and Fire Departments based on current retirees.	131	-	-	542,146	-	-	-	542,146	-
91	Police	Police & Fire Retirement System - Adjust allocation of contribution to Police & Fire Retirees Trust Fund between the Police and Fire Departments based on current retirees.	151	-	-	(542,154)	-	-	-	(542,154)	-
92		Total Transfers		-	-	\$ (3,036)	\$ -	\$ -	\$ 242,924	\$ (245,960)	\$ -
93											
94		Running Subtotal of 2012 Revised General Government Operating Budget		1.00	(5.00)	\$ 453,224,812	\$ 165,568,960	\$ 29,281,282	\$ 11,829,739	\$ 231,079,936	\$ 15,464,894
95		Board Requests from Service Areas (SA) with Maximum Tax Rates									
96	Fire	Chugiak Fire SA Fire and Rescue - Adjust budget to maximum mill rate 1.0	104	-	-	33,328	-	-	-	-	33,328
97	Public Works	Glen Alps - Adjust budget to the maximum mill rate of 2.75	105	-	-	(3,164)	-	-	-	-	(3,164)
98	Fire	Girdwood Valley SA Fire and Rescue - Appropriate contribution from operating to capital budget	106	-	-	74,840	-	-	-	-	74,840
99	Parks and Recreation	Girdwood Valley SA Parks and Recreation - Increase contribution to other funds for capital improvement projects.	106	-	-	80,000	-	-	-	-	80,000
100	Public Works	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	111	-	-	(14,505)	-	-	-	-	(14,505)
101	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	-	-	(2,942)	-	-	-	-	(2,942)
102	Public Works	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	113	-	-	(8,347)	-	-	-	-	(8,347)
103	Public Works	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	114	-	-	(2,040)	-	-	-	-	(2,040)
104	Public Works	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	115	-	-	(713)	-	-	-	-	(713)
106	Public Works	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	116	-	-	(1,072)	-	-	-	-	(1,072)
106	Public Works	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	117	-	-	(1,465)	-	-	-	-	(1,465)
107	Public Works	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	118	-	-	(6,449)	-	-	-	-	(6,449)
108	Public Works	CBERRRSA - Adjust tax supported budget to a mill rate of 2.00 and apply fund balance to retain current budget levels	119	-	-	-	-	-	81,028	-	(81,028)
109	Public Works	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget	121	-	-	(1,079)	-	-	-	-	(1,079)
110	Public Works	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget	122	-	-	(52)	-	-	-	-	(52)
111	Public Works	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	123	-	-	(3,021)	-	-	-	-	(3,021)
112	Public Works	Totem LRSA - Adjust budget to the maximum mill rate of 1.50	124	-	-	(12,712)	-	-	-	-	(12,712)
113	Public Works	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	125	-	-	292	-	-	-	-	292

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
114	Public Works	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	126	-	-	(992)	-	-	-	-	(992)
115	Public Works	Eagle River Street Light SA - Adjust budget to the maximum mill rate of .50 mills	129	-	-	217,185	-	-	-	-	217,185
116	Public Works	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	142	-	-	(1,282)	-	-	-	-	(1,282)
117	Public Works	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	143	-	-	(8,829)	-	-	-	-	(8,829)
118	Public Works	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	144	-	-	(67)	-	-	-	-	(67)
119	Public Works	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	145	-	-	6,787	-	-	-	-	6,787
120	Public Works	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00	146	-	-	(230)	-	-	-	-	(230)
121	Public Works	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	147	-	-	(2,693)	-	-	-	-	(2,693)
122	Public Works	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	148	-	-	(3,633)	-	-	-	-	(3,633)
123	Public Works	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	149	-	-	3,979	-	-	-	-	3,979
124	Parks and Recreation	Eagle River/Chugiak Parks and Recreation SA - Adjust contribution to capital budget to bring in it in line with what the Board of Supervisors has approved.	162	-	-	617,050	-	-	-	-	617,050
125	Parks and Recreation	Eagle River/Chugiak Parks and Recreation SA - Adjust budget to maximum mill rate of .50 for operating budget, in line with what the Board of Supervisors has approved.	162	-	-	80,074	-	-	-	-	80,074
126	Total Board Requests from Service Areas (SA) with Maximum Tax Rates			-	-	\$1,038,248	\$ -	\$ -	\$ 81,028	\$ -	\$ 957,220
127	Running Subtotal of 2012 Revised General Government Operating Budget			1.00	(5.00)	\$ 454,263,060	\$ 165,568,960	\$ 29,281,282	\$ 11,910,767	\$ 231,079,937	\$ 16,422,114
129											
130	2012 Approved General Gov Operating Budget					\$ 452,273,776	\$ 170,522,696	\$ 28,680,890	\$ 8,030,682	\$ 228,942,721	\$ 16,096,786
131											
132	Total Adjustments and Amendments					\$ 1,989,284	\$ (4,953,736)	\$ 600,392	\$ 3,880,085	\$ 2,137,216	\$ 325,328
133											
134	2012 Revised General Government Operating Budget with Selected 1Q Requests					\$ 454,263,060	\$ 165,568,960	\$ 29,281,282	\$ 11,910,767	\$ 231,079,937	\$ 16,422,114

CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-24-12

Submitted by: Chairman of the Assembly
at the Request of the Mayor
Prepared by: Office of Management and
Budget
For Reading: April 24, 2012

ANCHORAGE, ALASKA
AO NO. 2012-39 (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 2012

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 2012. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

		(0.29)
		(0.09)
<u>Section 2.</u>	Areawide General, Fund 101	a tax of (0.40) mills
<u>Section 3.</u>	City Service Area, Fund 102	a tax of 0.00 mills
<u>Section 4.</u>	Chugiak Fire Service Area, Fund 104	a tax of 1.00 mills
<u>Section 5.</u>	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
<u>Section 6.</u>	Girdwood Valley Service Area, Fund 106	a tax of 4.14 mills
<u>Section 7.</u>	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
<u>Section 8.</u>	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
<u>Section 9.</u>	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
<u>Section 10.</u>	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
<u>Section 11.</u>	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
<u>Section 12.</u>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<u>Section 13.</u>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills
<u>Section 14.</u>	Mt. Park/Robin Hill Limited Road Service Area,	

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1	Fund 118	a tax of 1.30 mills
2		
3	<u>Section 15.</u> Chugiak, Birchwood, Eagle River Rural Road,	
4	Service Area, Fund 119	a tax of 2.00 mills
5		
6	<u>Section 16.</u> Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.40 mills
7		
8	<u>Section 17.</u> Gateway Contributing Road Service Area, Fund 122	a tax of 0.30 mills
9		
10	<u>Section 18.</u> Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
11		
12	<u>Section 19.</u> Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
13		
14	<u>Section 20.</u> Paradise Valley South Limited Road Service Area,	
15	Fund 125	a tax of 1.00 mills
16		
17	<u>Section 21.</u> SRW Homeowners Limited Road Service Area,	
18	Fund 126	a tax of 1.50 mills
19		
20	<u>Section 22.</u> Eagle River Street Light Service Area, Fund 129	a tax of 0.50 mills
21		
22	<u>Section 23.</u> Anchorage Fire Service Area, Fund 131	a tax of 2.13 mills
23		
24	<u>Section 24.</u> Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.78 mills
25		
26	<u>Section 25.</u> Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
27		
28	<u>Section 26.</u> Upper O'Malley Limited Road Service Area,	
29	Fund 143	a tax of 2.00 mills
30		
31	<u>Section 27.</u> Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
32		
33	<u>Section 28.</u> Rabbit Creek View & Rabbit Creek Heights	
34	Limited Road Service Area, Fund 145	a tax of 2.50 mills
35		
36	<u>Section 29.</u> Villages Scenic Parkway Limited Road Service Area,	
37	Fund 146	a tax of 1.00 mills
38		
39	<u>Section 30.</u> Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
40		
41	<u>Section 31.</u> Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
42		
43	<u>Section 32.</u> South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
44		
45		<u>2.76</u>
46	<u>Section 33.</u> Anchorage Metropolitan Police Service Area, Fund 151	a tax of 2.75 mills
47		
48	<u>Section 34.</u> Anchorage Parks & Recreation Service Area, Fund 161	a tax of 0.62 mills
49		
50	<u>Section 35.</u> Eagle River-Chugiak Parks & Recreation Service Area,	

Fund 162

a tax of 1.00 mills

Section 36. Per the Charter's Tax Limit, the allowed amount of property taxes is \$231,581,401; the amount to be collected is \$231,079,937 ~~\$231,119,937~~ **\$225,224,575**.

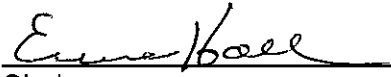
Section 37. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2012 is:

	<u>\$225,224,575</u>
	<u>\$231,119,937</u>
Property Taxes to be Collected (per Charter Limit)	\$231,079,937
Property Taxes from Service Areas (not subject to Charter Limit)	\$ 16,422,114
	<u>\$241,646,689</u>
	<u>\$247,542,051</u>
Total General Government Taxes Levied	\$247,502,051

Section 38. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2012 Revised Budget.

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

PASSED AND APPROVED by the Anchorage Assembly this 24th day of April, 2012.


Chair

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 226-2012 (A)

Meeting Date: April 24, 2012

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 2012
8

9 This memorandum transmits the ordinance to establish the 2012 tax rates and tax
10 levies for all service areas of the Municipality of Anchorage general government.
11

12 The change in tax rates and tax levies from AO 2012-39 to AO 2012-39 (S) is due
13 to the amendment proposed by Assembly Chair Hall that is included in the
14 proposed 2012 Revised General Government Operating Budget presented in
15 Assembly Resolution 2012-98 (S). The amendment is for a \$40 thousand
16 expenditure budget increase in the Assembly Department, Areawide General Fund
17 (101) to pay for a review and other costs associated with the April 3 municipal
18 election.
19

20 On average, the mill rate is 7.85 (the same as stated in AO 2012-39), which is
21 slightly higher (0.19) than the 2011 average mill rate. This translates into a
22 property tax increase of \$19.00 annually per \$100,000 of assessed valuation. Of
23 note is that the mill rate to pay voter approved debt increases 0.20 mills (\$20.00
24 per \$100,000 of assessed valuation) when compared to 2011.
25

26 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ORDINANCE
27 SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF
28 MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE
29 AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT
30 FOR 2012.
31

32 Prepared by: Office of Management and Budget
33 Recommended by: Cheryl Frasca, OMB Director
34 Concur: Lucinda Mahoney, CFO
35 Concur: George J. Vakalis, Municipal Manager
36 Respectfully Submitted: Daniel A. Sullivan, Mayor

AO 2012-39 (S)

Budget Summary Reconciliation 2012 Approved to 2012 Revised

Department	2011 Revised	2012 Approved	Changes from 2012 Approved to 2012 Revised											2012 Revised
			Tax Cap O&M	Snow Removal	Contractual	Revenue Supported	Budget Alignment	Kronos Savings	Health Benefits	Transfers	Service Areas	Assembly Amndmnts	Subtotal	
Assembly	2,600,641	2,805,056	-	-	-	-	25,000	-	-	-	-	40,000	65,000	2,870,056
Chief Fiscal Officer	485,366	635,140	-	-	-	-	-	-	-	-	-	-	-	635,140
Community Development	14,335,001	13,963,156	-	-	-	-	15,000	-	(3,433)	(119,829)	-	-	(108,262)	13,854,894
Employee Relations	2,256,775	2,189,122	-	-	-	-	619,621	-	-	-	-	-	619,621	2,808,743
Equal Rights Commission	676,331	715,248	-	-	-	-	-	-	-	-	-	-	-	715,248
Finance	12,063,732	12,127,387	-	-	-	-	40,943	-	-	-	-	-	40,943	12,168,330
Fire	81,778,762	85,820,641	-	-	-	(20,048)	(142,642)	(117,664)	(95,089)	542,146	108,168	-	274,871	86,095,512
Health and Human Services	12,536,491	11,685,596	-	-	-	-	(971,696)	-	(274)	(117,866)	-	-	(1,089,836)	10,595,760
Information Technology	15,350,495	15,319,342	-	-	-	-	(135,965)	-	-	327,249	-	-	191,284	15,510,626
Internal Audit	535,762	577,863	-	-	-	-	-	-	-	-	-	30,000	30,000	607,863
Library	7,742,765	7,754,877	-	-	-	-	-	(19,484)	-	-	-	-	(19,484)	7,735,393
Management and Budget	912,499	843,933	-	-	-	-	-	-	-	-	-	-	-	843,933
Office of the Mayor	2,182,539	2,179,399	-	-	-	-	100,000	-	-	128,939	-	-	228,939	2,408,338
Municipal Attorney	7,342,483	7,500,119	-	-	-	-	30,000	-	-	-	-	-	30,000	7,530,119
Municipal Manager	22,025,020	22,514,215	-	-	4,115	(25,358)	6,777	-	-	-	-	-	(14,466)	22,499,749
Parks and Recreation	19,921,915	20,374,114	-	-	65,000	(12,456)	126,143	-	(816)	-	777,124	-	954,995	21,329,109
Police	93,102,941	92,904,527	-	-	-	(53,690)	72,307	(15,723)	(92,830)	(669,146)	-	250,000	(509,082)	92,395,445
Public Transportation	21,251,109	21,571,959	6,000	-	110,000	-	-	-	(104,698)	(94,529)	-	-	(83,227)	21,488,732
Public Works	104,613,880	108,308,007	105,000	1,725,000	-	53,356	125,000	(46,282)	(119,490)	-	152,956	-	1,995,540	110,303,547
Purchasing	1,581,159	1,760,416	-	-	-	-	-	-	-	-	-	-	-	1,760,416
Real Estate	7,834,255	8,012,209	-	-	16,805	-	-	-	-	-	-	-	16,805	8,029,014
Convention Center Reserve	11,700,574	12,330,090	-	-	-	(49,776)	-	-	-	-	-	-	(49,776)	12,280,314
TANS Areawide Expense	381,360	381,360	-	-	-	(264,581)	-	-	-	-	-	-	(264,581)	116,779
TOTAL	443,211,855	452,273,776	111,000	1,725,000	195,920	(372,553)	(89,512)	(199,153)	(416,630)	(3,036)	1,038,248	320,000	2,309,284	454,583,060

2012 Revised Direct Cost by Department and Category of Expenditure

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost
Assembly	1,806,105	11,600	28,800	1,023,551	-	-	-	2,870,056
Chief Fiscal Officer	294,648	3,000	5,000	332,492	-	-	-	635,140
Community Development	12,717,029	140,474	-	914,031	59,260	-	24,100	13,854,894
Employee Relations	2,625,288	11,350	10,230	151,475	-	-	10,400	2,808,743
Equal Rights Commission	702,738	2,000	2,100	8,410	-	-	-	715,248
Finance	10,367,041	63,890	-	1,449,047	266,252	-	22,100	12,168,330
Fire	61,790,928	1,914,700	20,000	8,884,995	4,606,531	-	362,700	77,579,854
<i>Fire - Police/Fire Retirement</i>	-	-	-	8,515,658	-	-	-	8,515,658
Health and Human Services	4,240,578	217,870	10,290	5,775,681	316,337	-	35,004	10,595,760
Information Technology	9,195,087	104,058	9,825	3,299,853	112,703	2,770,000	19,100	15,510,626
Internal Audit	568,757	1,310	1,500	36,296	-	-	-	607,863
Library	6,351,212	68,566	-	1,275,920	-	-	39,695	7,735,393
Management and Budget	705,959	2,805	-	135,169	-	-	-	843,933
Mayor	1,210,468	6,500	17,000	708,870	-	-	-	1,942,838
<i>Community Grants</i>	-	-	-	465,500	-	-	-	465,500
Municipal Attorney	5,843,453	27,470	10,000	1,649,196	-	-	-	7,530,119
Municipal Manager	1,841,531	28,011	13,128	18,633,780	1,974,299	-	9,000	22,499,749
Parks and Recreation	10,198,554	790,633	5,000	6,712,499	3,455,613	-	166,810	21,329,109
Police	70,575,701	2,623,430	22,500	9,591,269	474,721	-	133,909	83,421,530
<i>Police - Police/Fire Retirement</i>	-	-	-	8,973,915	-	-	-	8,973,915
Public Transportation	14,006,256	3,379,586	3,500	3,519,347	580,043	-	-	21,488,732
Public Works	29,740,935	4,608,243	12,010	30,984,518	44,885,221	-	72,620	110,303,547
Purchasing	1,644,936	10,060	3,700	101,720	-	-	-	1,760,416
Real Estate	809,940	5,500	1,000	7,204,874	-	-	7,700	8,029,014
Cnvntion Ctr Reserve/Areawide TANS Exp	-	-	-	12,280,314	116,779	-	-	12,397,093
General Government Total	247,237,144	14,021,056	175,583	132,628,380	56,847,759	2,770,000	903,138	454,583,060

Personnel Summary by Department

Department	2010 Revised Budget					2011 Revised Budget					2012 Revised Budget				
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total
Assembly	23	-	-	-	23	23	-	-	-	23	23	1	-	-	24
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2
<i>Development Services</i>	65	1	-	-	66										
Community Development						103	2	-	-	105	99	1	-	-	100
<i>Community Planning and Development</i>	5	-	-	-	5										
Employee Relations	18	1	-	-	19	16	4	-	-	20	20	4	-	-	24
Equal Rights Commission *	6	2	-	-	8	5	2	-	-	7	5	2	-	-	7
Finance *	101	1	-	-	102	84	16	-	-	100	84	15	-	-	99
Fire	376	2	-	-	378	389	2	-	-	391	387	2	-	-	389
Health and Human Services	61	7	1	-	69	54	7	1	-	62	48	7	1	-	56
Information Technology	77	-	-	-	77	58	17	-	-	75	60	17	-	-	77
Internal Audit	4	1	-	-	5	4	1	-	-	5	4	1	-	-	5
Library *	69	28	-	-	97	64	29	-	-	93	63	28	-	-	91
<i>Maintenance and Operations</i>	157	1	-	31	189										
Management and Budget	7	-	-	-	7	6	1	-	-	7	5	1	-	-	6
Mayor	9	-	-	-	9	7	1	-	-	8	8	1	-	-	9
Municipal Attorney *	57	-	-	-	57	53	5	-	-	58	53	5	-	-	58
Municipal Manager *	14	2	-	-	16	16	2	-	-	18	15	2	-	-	17
Parks and Recreation *	82	56	140	27	305	69	50	162	33	314	66	39	182	35	322
<i>Planning</i>	31	-	-	-	31										
Police	545	-	-	-	545	553	-	-	-	553	544	-	-	-	544
<i>Project Management and Engineering</i>	56	1	-	-	57										
Public Transportation *	146	-	-	-	146	145	-	-	-	145	144	-	-	-	144
Public Works						245	2	16	3	266	240	2	16	3	261
Purchasing	13	-	-	-	13	13	1	-	-	14	15	1	-	-	16
Real Estate	8	-	-	-	8	8	-	-	-	8	7	-	-	-	7
<i>Traffic</i>	45	1	-	5	51										
Total General Government	1,977	104	141	63	2,285	1,917	142	179	36	2,274	1,892	129	199	38	2,258

Changes in staffing levels from 2011 Revised Budget to 2012 Approved Budget are explained on individual department reconciliation pages.

In 2010, to deliver better service to customers:

- The Community Development Department was created by combining the following departments: Planning; Project Management & Engineering (Private Development); Traffic (Transportation Planning); and Development Services (except Director and Admin).
- The Public Works Department was created by combining the following departments: Maintenance & Operations; Project Management & Engineering (except Private Development); Traffic (except Transportation Planning); Community Planning & Development (1% for Arts); and Development Services (Director and Admin).
- The Community Planning & Development Department was merged into the Public Works (1% for Arts) and the Municipal Manager Department.

* 2010 correctly reflects the positions as reported in the Personnel Summary by Department in the 2011 Revised GGOB. The Department Summary reports (generated from TeamBudget) differ due to how the number of positions are counted in TeamBudget.

The 2012 Health and Human Services counts include eight IM program positions that will be reduced by the end of the year due to the elimination of the program.

2012 Revised Debt Service Budgeting Requirements

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
Voter-Approved GO Bonds Inside Tax Cap					
101 Emergency Ops Ctr	629,525	419,371	1,048,896	700	1,049,596
101 Senior Center	32,510	17,239	49,749	50	49,799
101 Cemetery	177,072	89,166	266,238	300	266,538
101 Emergency Medical Service	437,816	356,575	794,391	650	795,041
101 Public Facility Repair -Areawide	271,152	313,838	584,990	100	585,090
101 Transit	348,565	231,078	579,643	400	580,043
131 Anchorage Fire	2,291,031	1,468,628	3,759,659	3,000	3,762,659
141 Anchorage Roads and Drainage	27,280,448	17,570,338	44,850,786	31,000	44,881,786
151 Anchorage Police	322,375	126,276	448,651	310	448,961
161 Anchorage Parks/Rec	2,095,198	996,783	3,091,981	2,000	3,093,981
GO Bonds Inside Tax Cap Total	33,885,692	21,589,292	55,474,984	38,510	55,513,494
Voter-Approved GO Bonds Outside Tax Cap (Subject to Service Area Mills)					
106 Girdwood Fire	21,447	5,039	26,486	20	26,506
162 Eagle River Parks/Rec	232,862	125,045	357,907	290	358,197
GO Bonds Outside Tax Cap Total	254,309	130,084	384,393	310	384,703
GO Bonds Total	34,140,001	21,719,376	55,859,377	38,820	55,898,197
Alaska Center for the Performing Arts (ACPA) Revenue Bond					
301 PAC Revenue Bond	120,000	219,613	339,613	-	339,613
ACPA Revenue Bond Total	120,000	219,613	339,613	-	339,613
Hansen Project Loan					
181 Hansen Project	54,275	4,985	59,260	-	59,260
Hansen Project Loan Total	54,275	4,985	59,260	-	59,260
Lease/Purchase Agreements					
607 IT Capital Infrastructure	-	112,703	112,703	-	112,703
101 Treasury - last pmt 2013	34,828	3,716	38,544	-	38,544
101 CAMA	227,708	-	227,708	-	227,708
Lease/Purchase Agreements Total	262,536	116,419	378,955	-	378,955
Tax Anticipation Notes (TANS)					
131 Public Finance and Investment	-	7,193	7,193	15,132	22,325
151 Public Finance and Investment	-	8,300	8,300	17,460	25,760
161 Public Finance and Investment	-	1,107	1,107	2,328	3,435
141 Public Finance and Investment	-	1,107	1,107	2,328	3,435
101 Public Finance and Investment	-	37,627	37,627	79,152	116,779
TANS Total	-	55,334	55,334	116,400	171,734
Grand Total Funded Debt Service	34,576,812	22,115,727	56,692,539	155,220	56,847,759

Use of Funds by Department Budget (Direct Cost in \$ Thousands)

Fund #	101	104	106	119	131	141	151	161	162	SA/LRSA	181	191	202	221	301	602	607	TOTAL	
									Eagle River / Chugiak Parks & Rec										
		Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/ Birchwd/ ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Parks & Rec Service Area	Multiple SAs and LRSAs	Bld Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self-Ins	Mgmnt Info Systems	2012 Revised Budget	% of Total
Department	Areawide																		
Assembly	2,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,870	0.6%
Chief Fiscal Officer	635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	635	0.1%
Community Development	8,357	-	-	-	-	-	-	-	-	-	5,498	-	-	-	-	-	-	13,855	3.0%
Employee Relations	2,809	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,809	0.6%
Equal Rights Commission	715	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	715	0.2%
Finance	10,603	-	-	-	-	-	-	-	-	-	-	1,565	-	-	-	-	-	12,168	2.7%
Fire	21,162	1,050	741	-	63,143	-	-	-	-	-	-	-	-	-	-	-	-	86,096	18.9%
Health and Human Services	10,596	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,596	2.3%
Information Technology	1,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,184	15,511	3.4%
Internal Audit	608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	608	0.1%
Library	7,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,735	1.7%
Management and Budget	844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	844	0.2%
Mayor	2,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,408	0.5%
Municipal Attorney	7,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,530	1.7%
Municipal Manager	11,605	-	-	-	-	-	-	-	-	-	-	-	-	-	340	10,555	-	22,500	4.9%
Parks and Recreation	98	-	265	-	-	-	-	17,231	3,735	-	-	-	-	-	-	-	-	21,329	4.7%
Police	1,362	-	-	-	-	-	91,034	-	-	-	-	-	-	-	-	-	-	92,395	20.3%
Public Transportation	21,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,489	4.7%
Public Works	27,788	-	842	6,748	-	71,801	-	-	-	3,124	-	-	-	-	-	-	-	110,304	24.3%
Purchasing	1,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,760	0.4%
Real Estate	7,250	-	-	-	-	-	-	-	-	-	-	-	-	779	-	-	-	8,029	1.8%
Areawide TANs Exp	117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117	0.0%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	12,280	-	-	-	-	12,280	2.7%
Total General Government	149,669	1,050	1,848	6,748	63,143	71,801	91,034	17,231	3,735	3,124	5,498	1,565	12,280	779	340	10,555	14,184	454,583	100.0%
Percent of Total	32.9%	0.2%	0.4%	1.5%	13.9%	15.8%	20.0%	3.8%	0.8%	0.7%	1.2%	0.3%	2.7%	0.2%	0.1%	2.3%	3.1%	100.0%	

Direct Cost includes debt service.

Revenues, Expenditures and other Financing Sources/Uses by Ma

Fund #	101	104	106	119	131	141	151	161
	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area	Anchorage Parks & Recreation Service Area
Revenues:								
Taxes - Property	(9,103,319)	1,093,091	1,986,032	6,482,969	63,013,946	68,974,827	85,367,259	16,971,862
Taxes - Other	41,361,618	23,020	34,003	147,144	1,137,451	1,710,402	1,590,849	543,767
Payments in Lieu of Taxes	21,922,384	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220,000	-	-
Licenses & Permits	2,542,561	-	-	-	450,000	-	-	-
Program Fees	23,084,092	-	8,000	15,460	517,993	41,500	2,285,588	2,197,025
Fines & Forfeitures	802,012	-	-	-	-	-	6,047,122	-
Investment Income	869,698	30,574	6,780	15,522	245,856	430,871	401,008	126,198
Restricted Contributions	-	-	-	96,550	48,111	-	2,721,483	-
Transfers from Other Funds	11,586,180	-	-	-	-	-	-	-
State Revenues	22,896,089	1,627	2,310	-	89,785	541,533	518,773	30,651
Federal Revenues	120,538	-	-	-	41,438	727,111	-	43,888
Other	523,122	-	-	-	-	-	608,700	-
TOTAL Revenues	116,604,975	1,148,312	2,037,125	6,757,645	65,544,580	72,646,244	99,540,782	19,913,391
Expenditures:								
Assembly	2,870,056	-	-	-	-	-	-	-
Chief Fiscal Officer	635,140	-	-	-	-	-	-	-
Community Development	8,356,628	-	-	-	-	-	-	-
Employee Relations	2,808,743	-	-	-	-	-	-	-
Equal Rights Commission	715,248	-	-	-	-	-	-	-
Finance	10,603,327	-	-	-	-	-	-	-
Fire	21,161,842	1,049,578	741,186	-	63,142,906	-	-	-
Health and Human Services	10,595,760	-	-	-	-	-	-	-
Information Technology	1,327,066	-	-	-	-	-	-	-
Internal Audit	607,863	-	-	-	-	-	-	-
Library	7,735,393	-	-	-	-	-	-	-
Management and Budget	843,933	-	-	-	-	-	-	-
Mayor	2,408,338	-	-	-	-	-	-	-
Municipal Attorney	7,530,119	-	-	-	-	-	-	-
Municipal Manager	11,605,089	-	-	-	-	-	-	-
Parks and Recreation	98,000	-	264,984	-	-	-	-	17,230,841
Police	1,361,590	-	-	-	-	-	91,033,855	-
Public Transportation	21,488,732	-	-	-	-	-	-	-
Public Works	27,788,275	-	842,194	6,747,755	-	71,801,413	-	-
Purchasing	1,760,416	-	-	-	-	-	-	-
Real Estate	7,250,377	-	-	-	-	-	-	-
Areawide TANs Exp	116,779	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-
TOTAL Expenditures	149,668,715	1,049,578	1,848,364	6,747,755	63,142,906	71,801,413	91,033,855	17,230,841
Charges by Departments	55,976,883	115,234	216,321	113,418	20,789,676	2,025,701	15,628,018	3,454,202
Charges to Departments	(83,446,968)	(16,500)	(27,560)	(22,500)	(18,772,348)	(2,314,590)	(3,804,246)	(386,097)
TOTAL Charges by/to	(27,470,085)	98,734	188,761	90,918	2,017,328	(288,889)	11,823,772	3,068,105
Net Increase (Decrease) in Fund Balance	(5,593,654)	-	-	(81,028)	384,346	1,133,720	(3,316,845)	(385,555)
Estimated Fund Balance-Beginning*	22,435,575	1,262,829	867,344	313,114	7,968,155	7,663,151	15,851,401	2,874,848
Estimated Fund Balance-Ending	16,841,921	1,262,829	867,344	232,086	8,352,501	8,796,871	12,534,556	2,489,293
Y/Y Fund Balance % Change	-25%	0%	0%	-26%	5%	15%	-21%	-13%

* Estimated Fund Balance-2012 Beginning for funds 602 and 607 based on trial balance at 02/14/2012. All other funds based on 12/31/2010 fund balance plus 2011 re

Major Funds, and Non-major Funds in the Aggregate

162	SA/LRSA	181	191	202	221	301	602	607	
Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	TOTAL
3,516,208	3,343,814	-	-	-	-	-	-	-	241,646,689
17,000	6,103	-	-	12,393,145	-	-	-	-	58,964,502
-	-	-	-	-	-	-	-	-	21,922,384
-	-	-	-	-	-	-	-	-	220,000
-	-	5,892,746	-	-	5,000	-	-	-	8,890,307
422,602	-	5,000	651,228	-	186,000	-	-	5,000	29,419,488
-	-	1,000	-	-	-	-	-	-	6,850,134
55,358	65,621	-	1,128,390	-	16,600	-	222,101	-	3,614,577
-	-	-	-	500,000	-	-	-	-	3,366,144
-	-	-	-	-	-	-	-	-	11,586,180
-	10,428	-	-	-	-	-	-	-	24,091,196
-	-	-	-	-	-	-	-	-	932,975
-	-	-	-	-	415,000	339,613	-	-	1,886,435
4,011,168	3,425,966	5,898,746	1,779,618	12,893,145	622,600	339,613	222,101	5,000	413,391,011
-	-	-	-	-	-	-	-	-	2,870,056
-	-	-	-	-	-	-	-	-	635,140
-	-	5,498,266	-	-	-	-	-	-	13,854,894
-	-	-	-	-	-	-	-	-	2,808,743
-	-	-	-	-	-	-	-	-	715,248
-	-	-	1,565,003	-	-	-	-	-	12,168,330
-	-	-	-	-	-	-	-	-	86,095,512
-	-	-	-	-	-	-	-	-	10,595,760
-	-	-	-	-	-	-	-	14,183,560	15,510,626
-	-	-	-	-	-	-	-	-	607,863
-	-	-	-	-	-	-	-	-	7,735,393
-	-	-	-	-	-	-	-	-	843,933
-	-	-	-	-	-	-	-	-	2,408,338
-	-	-	-	-	-	-	-	-	7,530,119
-	-	-	-	-	-	339,613	10,555,047	-	22,499,749
3,735,284	-	-	-	-	-	-	-	-	21,329,109
-	-	-	-	-	-	-	-	-	92,395,445
-	-	-	-	-	-	-	-	-	21,488,732
-	3,123,910	-	-	-	-	-	-	-	110,303,547
-	-	-	-	-	-	-	-	-	1,760,416
-	-	-	-	-	778,637	-	-	-	8,029,014
-	-	-	-	-	-	-	-	-	116,779
-	-	-	-	12,280,314	-	-	-	-	12,280,314
3,735,284	3,123,910	5,498,266	1,565,003	12,280,314	778,637	339,613	10,555,047	14,183,560	454,583,060
305,884	328,506	2,251,701	92,254	-	478,051	-	1,388,961	3,702,555	106,867,365
(30,000)	(26,450)	(267,556)	-	-	-	-	(11,048,405)	(15,985,427)	(136,148,647)
275,884	302,056	1,984,145	92,254	-	478,051	-	(9,659,444)	(12,282,872)	(29,281,282)
-	-	(1,583,665)	122,361	612,831	(634,088)	-	(673,502)	(1,895,688)	(11,910,767)
1,959,230	4,542,367	(2,761,465)	1,933,328	7,439,511	1,136,787	458,165	14,511,812	(953,658)	87,502,492
1,959,230	4,542,367	(4,345,130)	2,055,689	8,052,342	502,699	458,165	13,838,310	(2,849,346)	75,591,725
0%	0%	-57%	6%	8%	-56%	0%	-5%	-199%	-14%

Revenue and expenditure projection at 02/14/2011:

Function Cost^{*} by Fund

Fund	Title	2011 Revised Budget	2012 Revised Budget
101	Areawide General Fund	124,479,625	122,198,630
104	Chugiak Fire Service Area	1,108,166	1,148,312
105	Glen Alps Service Area	305,547	302,244
106	Girdwood Valley Service Area	1,874,557	2,037,125
111	Birchtree/Elmore LRSA	267,748	253,243
112	Section 6/Campbell Airstrip LRSA	139,660	136,718
113	Valli Vue Estates LRSA	126,387	118,040
114	Skyranch Estates LRSA	35,169	33,129
115	Upper Grover LRSA	15,638	14,925
116	Raven Woods/Bubbling Brook LRSA	17,702	16,630
117	Mt. Park Estates LRSA	34,249	32,784
118	Mt. Park/Robin Hill LRSA	151,026	144,577
119	Chugiak, Birchwood, ER Rural Road SA	6,816,167	6,838,673
121	Eaglewood Contributing RSA	108,148	107,069
122	Gateway Contributing RSA	2,167	2,115
123	Lakehill LRSA	50,617	47,596
124	Totem LRSA	35,494	22,782
125	Paradise Valley South LRSA	12,778	13,070
126	SRW Homeowners LRSA	51,518	50,526
129	Eagle River Streetlight SA	333,190	566,114
131	Anchorage Fire SA	62,894,083	65,160,234
141	Anchorage Roads and Drainage SA	67,756,436	71,512,524
142	Talus West LRSA	114,040	112,758
143	Upper O'Malley LRSA	654,999	646,170
144	Bear Valley LRSA	52,602	52,535
145	Rabbit Creek View/Hts LRSA	87,535	94,322
146	Villages Scenic Parkway LRSA	19,682	19,452
147	Sequoia Estates LRSA	23,859	21,166
148	Rockhill LRSA	48,654	45,021
149	South Goldenview Area LRSA	569,001	572,980
151	Anchorage Metropolitan Police SA	101,315,117	102,857,627
161	Anchorage Parks & Recreation SA	19,835,205	20,298,946
162	Eagle River-Chugiak Parks & Rec	3,653,407	4,011,168
181	Anchorage Building Safety SA	7,102,481	7,482,411
191	Public Finance and Investments	1,469,748	1,657,257
202	Convention Center Operating Reserve	11,700,574	12,280,314
221	Heritage Land Bank	1,586,249	1,256,688
301	PAC Surcharge Revenue Bond Fund	339,213	339,613
602	Self Insurance ISF	441,134	895,603
607	Information Technology ISF	247,377	1,900,688
Total		415,876,949	425,301,778

^{*} 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

2012 Revised Function Cost by Fund and Category of Expenditure

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	92,051,469	5,463,368	117,258	48,069,763	3,709,138	-	257,719	149,668,715	55,976,883	(83,446,968)	122,198,630
104	Chugiak Fire Service Area	-	-	-	1,049,578	-	-	-	1,049,578	115,234	(16,500)	1,148,312
105	Glen Alps Service Area	-	-	-	274,712	-	-	-	274,712	27,532	-	302,244
106	Girdwood Valley Service Area	93,394	119,500	-	1,608,964	26,506	-	-	1,848,364	216,321	(27,560)	2,037,125
111	Birchtree/Elmore LRSA	-	-	-	226,243	-	-	-	226,243	27,000	-	253,243
112	Section 6/Campbell Airstrip LRSA	-	-	-	147,668	-	-	-	147,668	15,500	(26,450)	136,718
113	Valli Vue Estates LRSA	-	-	-	106,040	-	-	-	106,040	12,000	-	118,040
114	Skyranch Estates LRSA	-	-	-	29,629	-	-	-	29,629	3,500	-	33,129
115	Upper Grover LRSA	-	-	-	13,425	-	-	-	13,425	1,500	-	14,925
116	Raven Woods/Bubbling Brook LRSA	-	-	-	14,830	-	-	-	14,830	1,800	-	16,630
117	Mt. Park Estates LRSA	-	-	-	29,284	-	-	-	29,284	3,500	-	32,784
118	Mt. Park/Robin Hill RRSA	-	-	-	130,577	-	-	-	130,577	14,000	-	144,577
119	Chugiak, Birchwood, ER Rural Road SA	506,291	169,940	-	6,065,524	-	-	6,000	6,747,755	113,418	(22,500)	6,838,673
121	Eaglewood Contributing RSA	-	-	-	105,169	-	-	-	105,169	1,900	-	107,069
122	Gateway Contributing RSA	-	-	-	2,065	-	-	-	2,065	50	-	2,115
123	Lakehill LRSA	-	-	-	42,296	-	-	-	42,296	5,300	-	47,596
124	Totem LRSA	-	-	-	19,282	-	-	-	19,282	3,500	-	22,782
125	Paradise Valley South LRSA	-	-	-	11,870	-	-	-	11,870	1,200	-	13,070
126	SRW Homeowners LRSA	-	-	-	45,526	-	-	-	45,526	5,000	-	50,526
129	Eagle River Streetlight SA	-	4,899	-	505,691	-	-	-	510,590	55,524	-	566,114
131	Anchorage Fire SA	47,750,759	1,515,050	20,000	9,780,913	3,784,984	-	291,200	63,142,906	20,789,676	(18,772,348)	65,160,234
141	Anchorage Roads and Drainage SA	11,369,735	3,258,226	-	12,270,231	44,885,221	-	18,000	71,801,413	2,025,701	(2,314,590)	71,512,524
142	Talus West LRSA	-	-	-	102,258	-	-	-	102,258	10,500	-	112,758
143	Upper O'Malley LRSA	-	-	-	581,170	-	-	-	581,170	65,000	-	646,170
144	Bear Valley LRSA	-	-	-	47,535	-	-	-	47,535	5,000	-	52,535
145	Rabbit Creek View/Hts LRSA	-	-	-	85,822	-	-	-	85,822	8,500	-	94,322
146	Villages Scenic Parkway LRSA	-	-	-	17,652	-	-	-	17,652	1,800	-	19,452
147	Sequoia Estates LRSA	-	-	-	19,266	-	-	-	19,266	1,900	-	21,166
148	Rockhill LRSA	-	-	-	40,021	-	-	-	40,021	5,000	-	45,021
149	South Goldenvue Area LRSA	-	-	-	520,980	-	-	-	520,980	52,000	-	572,980
151	Anchorage Metropolitan Police SA	70,575,701	2,623,430	22,500	17,203,594	474,721	-	133,909	91,033,855	15,628,018	(3,804,246)	102,857,627
161	Anchorage Parks & Recreation SA	8,899,411	655,183	5,000	4,416,861	3,097,416	-	156,970	17,230,841	3,454,202	(386,097)	20,298,946
162	Eagle River-Chugiak Parks & Rec	1,299,143	94,150	-	1,973,954	358,197	-	9,840	3,735,284	305,884	(30,000)	4,011,168
181	Anchorage Building Safety SA	4,997,153	48,750	-	388,903	59,260	-	4,200	5,498,266	2,251,701	(267,556)	7,482,411
191	Public Finance and Investments	602,472	2,100	-	958,431	-	-	2,000	1,565,003	92,254	-	1,657,257
202	Convention Center Operating Reserve	-	-	-	12,280,314	-	-	-	12,280,314	-	-	12,280,314
221	Heritage Land Bank	448,837	4,700	1,000	316,900	-	-	7,200	778,637	478,051	-	1,256,688
301	PAC Surcharge Revenue Bond Fund	-	-	-	-	339,613	-	-	339,613	-	-	339,613
602	Self Insurance ISF	129,767	4,500	-	10,420,780	-	-	-	10,555,047	1,388,961	(11,048,405)	895,603
607	Information Technology ISF	8,513,013	57,260	9,825	2,704,659	112,703	2,770,000	16,100	14,183,560	3,702,555	(15,985,427)	1,900,688
Total		247,237,146	14,021,056	175,583	132,628,380	56,847,759	2,770,000	903,138	454,583,060	106,867,365	(136,148,647)	425,301,778

Revenue Distribution Summary

Revenue Account Source	2010 Revised Budget	2010 Actuals	2011 Revised Budget	2012 Revised Budget
Taxes - Property				
9001 Real Property Taxes (Excludes ASD)	215,141,787	214,564,958	218,299,849	219,466,512
9002 Personal Property Taxes (Excludes ASD)	22,153,344	25,923,119	22,535,912	22,180,177
Taxes - Property Total	237,295,131	240,488,076	240,835,761	241,646,689
Taxes - Other / PILT - In Tax Limit Calculation				
9856 Payment in Lieu of Tax State	130,000	163,926	130,000	130,000
9857 Payment in Lieu of Tax Federal	789,000	680,539	789,000	650,000
9006 Auto Tax	4,984,000	4,881,941	5,040,000	8,800,000
9011 Tobacco Tax	16,300,000	17,321,934	21,300,000	20,411,994
9013 Aircraft Tax	210,000	206,762	210,000	210,000
9025 Motor Vehicle Rental Tax	4,271,327	4,692,648	4,753,653	5,174,208
9851 MUSA/MESA-Contrib/Non-Contrib Plant	17,067,411	16,863,759	17,724,096	18,206,435
9852 1.25% Gross Receipts	1,919,332	1,919,367	2,056,901	2,067,615
Taxes - Other / PILT - In Tax Limit Calculation Total	45,671,070	46,730,876	52,003,650	55,650,252
Taxes - Other Outside Tax Limit Calculation				
9003 Penalty/Interest on Delinquent Taxes	2,700,600	3,913,935	2,600,000	2,600,000
9004 Tax Cost Recoveries	260,100	258,321	260,100	260,100
9005 Areawide Prop Tax Credit	-	(792)	-	-
9008 Collection Service Fees	270,000	236,447	-	-
9012 Penalty/Interest on Tobacco Tax	15,000	12,812	15,000	15,000
9023 Room Tax	17,300,000	19,530,749	19,776,623	21,391,318
9024 Penalty/Interest on Room Tax	70,000	73,368	71,154	71,154
9026 Penalty/Interest on Motor Veh Rental Tax	50,000	2,358	34,000	30,728
Taxes - Other Outside Tax Limit Calculation Total	20,665,700	24,027,197	22,756,877	24,368,300
Payments in Lieu of Taxes (PILT)				
9855 Payment in Lieu of Tax Private	710,000	960,624	868,334	868,334
Payments in Lieu of Taxes (PILT) Total	710,000	960,624	868,334	868,334
Special Assessments				
9711 Assessments	160,000	601,916	160,000	160,000
9712 Penalty/Interest on Assessments	60,000	50,835	60,000	60,000
Special Assessments Total	220,000	652,751	220,000	220,000
Licenses & Permits				
9111 Building and Trade Licenses	60,000	78,907	76,000	76,000
9112 Taxicab Permits	257,600	262,757	257,600	257,600
9113 Contractor Certificates and Examinations	10,000	11,579	10,000	10,000
9114 Chauffeur Licenses	16,000	17,300	16,000	16,000
9115 Taxicab Permit Revisions	15,000	9,450	15,000	15,000
9116 Local Business	278,700	320,486	278,700	288,700
9117 Chauffeur License Renewal	500	380	500	500
9131 Building Permit Plan Review Fees	2,296,506	1,713,730	1,900,506	2,050,506
9132 Building Permits	2,834,240	2,411,197	2,834,240	2,834,240
9133 Electrical Permits	304,530	204,822	220,000	200,000
9134 Gas and Plumbing Permits	679,000	661,781	679,000	679,000
9135 Moving Fence/Sign Fees	31,000	45,550	38,000	38,000
9136 Construction and Right-of-Way Permits	619,250	731,014	630,000	630,000
9137 Elevator Inspection Fees	383,230	436,711	440,000	440,000
9138 Mobile Home Inspection Fees	5,000	5,120	3,000	3,000
9139 Land Use Permits	205,000	1,126,950	113,000	113,000
9141 Subdivision Inspection Fees	650,000	734,975	685,000	635,000
9142 Site Plan Review Fees	25,000	20,491	25,000	25,000
9143 Parking and Access Agreement Fees	6,000	4,800	6,000	6,000
9151 Emission Certificate Fee	1,551,949	1,512,370	1,581,749	52,916
9191 Animal Licenses	257,000	274,495	257,000	274,495
9199 Miscellaneous Permits	167,350	183,365	195,350	245,350

Revenue Distribution Summary

Revenue Account Source	2010 Revised Budget	2010 Actuals	2011 Revised Budget	2012 Revised Budget
Licenses & Permits Total	10,652,855	10,768,230	10,261,645	8,890,307
Program Fees				
9411 Platting Fees	335,000	345,962	345,000	345,000
9412 Zoning Fees	400,000	438,507	432,000	432,000
9413 Sale of Publications	10,600	13,646	3,600	3,600
9416 Rezoning Inspections	53,000	46,880	38,000	38,000
9418 Appraisal Appeal Fee	5,000	7,730	5,000	5,000
9419 Vehicle Emission Inspection Fee	6,000	6,100	6,000	325
9425 Clinic Fees	56,000	80,205	56,000	56,000
9426 Sanitary Inspections Fees	1,315,210	1,336,445	1,302,210	1,164,025
9427 Reproductive Health Fees	332,840	298,479	332,840	332,840
9433 Transit Advertising Fees	306,000	401,268	306,000	306,000
9436 Transit Spec Service Fees	6,760	-	6,760	6,760
9437 Transit Token Sale	75,900	158,113	75,900	75,900
9438 Transit Bus Pass Sales	1,855,897	1,960,540	2,166,270	2,166,270
9439 Transit Fare Box Receipts	1,844,887	1,655,541	1,844,887	1,860,887
9441 Recreation Centers and Programs	260,270	285,265	260,270	255,270
9442 Sport and Park Activities	450,000	546,163	474,000	479,000
9443 Aquatics	1,340,850	1,294,429	1,384,935	1,024,935
9444 Camping Fees	25,000	70,587	25,000	75,000
9445 Library Non-Resident Fee	3,000	1,535	3,000	1,500
9446 Park Land & Operations	313,270	338,628	481,920	422,320
9447 Golf Fees	25,000	24,912	36,900	36,900
9448 Library Fees	18,504	3,021	19,154	2,500
9449 Museum Admission Fees	1,000	1,125	1,000	-
9451 Ambulance Service Fees	5,582,750	5,601,175	5,582,750	5,585,000
9453 Fire Alarm Fees	20,000	33,563	20,000	116,493
9455 Hazardous Waste Fees	121,500	134,817	121,500	121,500
9456 Billings for Fire Inspections	200,000	202,521	220,683	225,000
9462 Cemetery Fees	244,800	268,793	244,800	244,800
9463 Mapping Fees	90,000	12,483	15,000	15,000
9464 Demolition Services	-	8,313	-	-
9481 State of Alaska - 911	6,982,470	6,968,480	7,158,900	6,966,796
9482 DWI Impound/Admin. Fees	1,207,740	1,212,936	1,297,740	1,285,674
9483 Police Services	448,440	777,788	708,440	850,000
9484 Animal Shelter Fees	362,750	259,436	362,750	251,435
9486 Animal Drop-Off Fees	34,000	23,974	34,000	24,000
9487 Incarceration Expense Recovery	429,700	428,277	429,700	484,700
9491 Address Fees	23,000	26,850	28,000	28,000
9492 Service Fees - School District	130,900	303,931	279,660	776,600
9493 Microfiche Sales	2,000	3,830	2,000	2,000
9494 Copier Fees	35,000	36,362	35,430	34,430
9497 Computer Time Fees	1,100	1,884	1,100	1,100
9499 Reimbursed Costs	2,308,093	2,186,656	2,684,942	2,629,228
9566 Pipe ROW Fee	60,000	142,857	60,000	144,000
9731 Lease & Rental Revenues	238,277	289,830	260,777	494,200
9752 Parking Garages and Lots	1,000	4,500	1,000	1,000
9782 Lost Book Reimbursement	45,000	42,672	45,000	44,000
9785 Sale of Books	4,000	138	4,000	-
9795 Sale of Contractor Specifications	4,500	12,674	4,500	4,500
Program Fees Total	27,617,008	28,299,818	29,209,318	29,419,488
Fines & Forfeitures				
9210 Fines and Forfeitures	-	-	1,000	1,000
9211 Court Fines and Forfeitures	1,502,430	1,874,507	1,900,000	1,905,464
9212 SOA Trial Court Fines	2,532,330	2,665,968	2,575,000	2,100,000
9213 Library Book Fines	290,000	207,607	290,000	215,000
9214 APD Court Fines	1,913,080	1,746,431	1,913,080	1,884,428

Revenue Distribution Summary

Revenue Account	Source	2010 Revised Budget	2010 Actuals	2011 Revised Budget	2012 Revised Budget
9215	Other Fines and Forfeitures	189,330	115,146	189,330	172,430
9216	Pre-Trial Diversion	300,000	225,984	315,000	315,000
9218	Zoning Enforcement Fines	50,000	55,651	50,000	35,000
9219	I&M Enforcement Fines	20,000	18,164	20,000	1,012
9223	Curfew Fines	22,460	7,099	22,460	8,800
9224	Parking Enforcement Fines	752,130	539,383	632,130	200,000
9225	Minor Tobacco Fines	11,060	13,207	11,060	12,000
Fines & Forfeitures Total		7,582,820	7,469,146	7,919,060	6,850,134
Investment Income					
9615	Contribution of Interest From G.O. Bonds	583,580	(151,381)	-	-
9745	Gain on Sale of Investments	-	24,883	-	-
9761	Cash Pool Short-Term Interest	2,191,202	1,470,344	2,165,723	1,424,852
9762	Other Short-Term Interest	3,376,640	2,394,308	2,782,170	589,035
9765	Other Interest Income	90,000	197,609	-	-
9766	Dividend Income	-	615,866	-	-
9767	Unrealized Gains & Losses	-	1,665,538	-	-
9798	Miscellaneous Revenue	1,198,603	1,381,102	1,662,950	1,600,690
Investment Income Total		7,440,025	7,598,269	6,610,843	3,614,577
Restricted Contributions					
9601	Contributions From Other Funds	1,965,550	3,048,737	553,150	644,661
9609	Restricted Contribution	1,214,575	1,214,575	2,649,427	2,721,483
Restricted Contributions Total		3,180,125	4,263,312	3,202,577	3,366,144
Transfers from Other Funds					
9602	Utility Revenue Distribution	6,524,243	6,173,425	6,604,962	6,786,180
9605	Contribution From MOA Trust Fund	5,100,000	5,100,000	5,000,000	4,800,000
Transfers from Other Funds Total		11,624,243	11,273,425	11,604,962	11,586,180
Federal Revenues					
9331	Other Federal Grant Revenue	32,700	45,700	41,300	41,300
9335	Build America Bonds (BABs) Subsidy	-	-	1,196,095	778,651
9357	National Forest Allocation	116,555	104,563	116,555	113,024
Federal Revenues Total		149,255	150,263	1,353,950	932,975
State Revenues					
9342	General Assistance	15,209,949	15,053,452	15,000,000	20,996,230
9344	Fisheries Tax	85,830	166,389	85,830	126,176
9347	Liquor Licenses	399,300	329,300	399,300	399,300
9351	Parks and Recreation	-	65	-	-
9355	Electric Co-Op Allocation	972,000	917,714	972,000	873,670
9363	SOA Traffic Signal Reimbursement	1,695,820	1,682,154	1,695,820	1,695,820
State Revenues Total		18,362,899	18,149,074	18,152,950	24,091,196
Other					
9513	Other Collection Revenue	-	11,158	-	-
9522	Recycle Rebate	1,500	18,005	1,500	1,500
9536	Late Fees	10,000	5,607	10,000	10,000
9672	Prior Year Expense Recovery	227,790	937,158	227,790	47,790
9673	Insurance Recoveries	-	829,940	-	-
9676	Criminal Rule 8 Collect Costs	256,870	334,848	336,870	327,670
9722	Premium on Bond Sales	-	429,422	-	-
9723	Loan Proceeds	-	507,250	-	-
9732	Lease State Land Conveyance	5,000	3,267	5,000	5,000
9733	Building Rental	110,000	93,199	110,000	90,000
9735	Amusement Surcharge	182,000	163,203	182,000	182,000
9737	ACPA Ticket Surcharge	342,917	333,468	342,917	339,613
9741	State Land Sales	10,000	-	10,000	10,000

Revenue Distribution Summary

Revenue Account Source	2010 Revised Budget	2010 Actuals	2011 Revised Budget	2012 Revised Budget
9742 Other Property Sales	234,100	374,205	274,100	291,030
9743 Gain/Loss Sale Property	-	(2,244)	-	-
9744 Land Sales	400,000	-	400,000	580,832
9748 Wetlands Mitigation Credit	-	692,693	-	-
9791 Cash Over & Short	-	(433)	-	-
9794 Appeal Receipts	1,000	2,610	1,000	1,000
Other Total	1,781,177	4,733,355	1,901,177	1,886,435
Summary				
Taxes - Property	237,295,131	240,488,076	240,835,761	241,646,689
Taxes - Other / PILT - In Tax Limit Calculation	45,671,070	46,730,876	52,003,650	55,650,252
Taxes - Other Outside Tax Limit Calculation	20,665,700	24,027,197	22,756,877	24,368,300
Payments in Lieu of Taxes (PILT)	710,000	960,624	868,334	868,334
Special Assessments	220,000	652,751	220,000	220,000
Licenses & Permits	10,652,855	10,768,230	10,261,645	8,890,307
Program Fees	27,617,008	28,299,818	29,209,318	29,419,488
Fines & Forfeitures	7,582,820	7,469,146	7,919,060	6,850,134
Investment Income	7,440,025	7,598,269	6,610,843	3,614,577
Restricted Contributions	3,180,125	4,263,312	3,202,577	3,366,144
Transfers from Other Funds	11,624,243	11,273,425	11,604,962	11,586,180
State Revenues	18,362,899	18,149,074	18,152,950	24,091,196
Federal Revenues	149,255	150,263	1,353,950	932,975
Other	1,781,177	4,733,355	1,901,177	1,886,435
Total Local, State & Federal Revenues	392,952,308	405,564,417	406,901,104	413,391,011

2010 Actuals excludes 9722 Premium on Bond Sales and 9724 Proceeds-Refunding Bonds

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9001	Real Property Taxes (Excludes ASD)	53.09%	100.00%	215,141,787	218,299,849	219,466,512
9002	Personal Property Taxes (Excludes ASD)	5.37%	100.00%	22,153,344	22,535,912	22,180,177
9003	Penalty and Interest on Delinquent Taxes Revenue estimated for penalties and interest on taxes paid after the due date.					
101-9250	Areawide General		55.44%	1,525,000	1,441,500	1,441,500
104-9253	Chugiak Fire SA		0.27%	7,000	7,000	7,000
105-9254	Glen Alps SA		0.06%	1,600	1,500	1,500
106-9255	Girdwood Valley SA		0.42%	10,000	11,000	11,000
119-9287	CBERRRSA Tax & Res		1.27%	30,000	33,000	33,000
131-9256	Anchorage Fire SA		9.73%	260,000	253,000	253,000
141-9257	Anchorage Roads & Drainage SA		12.35%	345,000	321,000	321,000
151-9258	Anchorage Metro Police SA		16.15%	410,000	420,000	420,000
161-9259	Anchorage Parks & Recreation SA		3.65%	95,000	95,000	95,000
162-9260	Eagle River/Chugiak Parks & Recreation SA		0.65%	17,000	17,000	17,000
	Total	0.63%	100.00%	2,700,600	2,600,000	2,600,000
9004	Tax Cost Recoveries Administration and litigation costs recovered on tax foreclosed property.					
101-1222	Real Estate Services		96.12%	250,000	250,000	250,000
101-1346	Tax Billing		0.04%	100	100	100
101-9250	Areawide General		3.84%	10,000	10,000	10,000
	Total	0.06%	100.00%	260,100	260,100	260,100
9006	Auto Tax Alaska Statute 28.10.431 provides for refund from the State of fees collected in lieu of personal property tax on motor vehicles. Included in Tax Limit Calculation.					
101-9250	Areawide General		58.06%	2,898,250	2,944,900	5,109,040
104-9253	Chugiak Fire SA		0.18%	8,840	9,000	16,020
105-9254	Glen Alps SA		0.05%	2,810	2,600	4,603
106-9255	Girdwood Valley SA		0.26%	13,020	13,000	23,003
119-9287	Chugiak/Birchwood/Eagle River Rural Road SA		1.30%	64,580	64,500	114,144
131-9256	Anchorage Fire SA		10.05%	499,640	503,000	884,451
141-9257	Anchorage Roads & Drainage SA		13.33%	663,140	663,000	1,173,233
151-9258	Anchorage Metro Police SA		13.31%	661,790	668,000	1,170,849
161-9259	Anchorage Parks & Recreation SA		3.46%	171,930	172,000	304,657
	Total	2.13%	100.00%	4,984,000	5,040,000	8,800,000
9008	Collection Services Fees Budget legal collection and in-house services.					
101-1342	Revenue Management	0.00%	0.00%	270,000	-	-
9011	Tobacco Tax Included in Tax Limit Calculation.					
101-9250	Areawide General	4.94%	100.00%	16,300,000	21,300,000	20,411,994
9012	Penalty/Interest Tobacco Tax					
101-9250	Areawide General	0.00%	100.00%	15,000	15,000	15,000
9013	Aircraft Tax Included in Tax Limit Calculation.					
101-9250	Areawide General	0.05%	100.00%	210,000	210,000	210,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9023	Room Tax Revenue generated from 12% tax on room rentals of less than 30 days. Eight percent (8%) of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. Four percent (4%) of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance and operation of the new civic and convention center; and renovation, operation and maintenance of the existing Egan Civic and Convention Center.					
101-9250	Tourism and General Purpose		40.56%	6,475,951	7,983,691	8,676,684
141-9257	General Purpose i.e. Fur Rondy and Iditarod		1.01%	142,314	193,678	216,169
161-9259	General Purpose i.e. Tourism and Park Maintenance		0.67%	94,652	129,765	144,110
202-7684	Convention Center Room Tax		35.67%	5,639,739	5,869,160	7,630,439
202-7685	Convention Center Operating Reserve		22.08%	4,947,344	5,600,329	4,723,916
	202 Sub-Total		57.75%	10,587,083	11,469,489	12,354,355
	Total	5.17%	100.00%	17,300,000	19,776,623	21,391,318
9024	Penalty and Interest on Room Tax Taxes paid after due date.					
101-9250	Areawide General allocation		45.48%	31,210	32,364	32,364
202-7684	Convention Center Room Tax		32.79%	23,330	23,330	23,330
202-7685	Convention Center Operating Reserve		21.73%	15,460	15,460	15,460
	Total	0.02%	100.00%	70,000	71,154	71,154
9025	Motor Vehicle Rental Tax Included in Tax Limit Calculation.					
101-9250	Areawide General	1.25%	100.00%	4,271,327	4,753,653	5,174,208
9026	Penalty and Interest on Motor Veh Rental Tax					
101-9250	Areawide General	0.01%	100.00%	50,000	34,000	30,728
9111	Building and Trade Licenses Issuance of regulatory licenses to contractors subject to Building Code regulations.					
181-7530	Building Inspection	0.02%	100.00%	60,000	76,000	76,000
9112	Taxicab Permits Revenue generated from fees for taxicab permits and reserved taxi parking spaces.					
101-1246	Transportation Inspection	0.06%	100.00%	257,600	257,600	257,600
9113	Contractor Certificates and Examinations Revenue generated for fees charged to private contractors for examinations and certification.					
181-7530	Building Inspection	0.00%	100.00%	10,000	10,000	10,000
9114	Chauffeur Licenses Revenue generated from sale of new chauffeur licenses.					
101-1246	Transportation Inspection	0.00%	100.00%	16,000	16,000	16,000
9115	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.					
101-1246	Transportation Inspection	0.00%	100.00%	15,000	15,000	15,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9116	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications.					
101-1020	Clerk		20.33%	58,700	58,700	58,700
181-7530	Building Inspection		79.67%	220,000	220,000	230,000
	Total	0.07%	100.00%	278,700	278,700	288,700
9117	Chauffeur License Renewal Revenue generated from fee of \$25 for renewal of chauffeur licenses.					
101-1246	Transportation Inspection	0.00%	100.00%	500	500	500
9131	Building Permit Plan Review Fees Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.					
101-7543	Land Use Plan Review		11.41%	330,000	234,000	234,000
131-3420	Fire Code Enforcement		21.95%	600,000	300,000	450,000
181-7540	Plan Review		66.64%	1,366,506	1,366,506	1,366,506
	Total	0.50%	100.00%	2,296,506	1,900,506	2,050,506
9132	Building Permits Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage.					
181-7530	Building Inspection	0.69%	100.00%	2,834,240	2,834,240	2,834,240
9133	Electrical Permits Fees for electrical permits are based on the type of structure and electrical work performed.					
181-7530	Building Inspection	0.05%	100.00%	304,530	220,000	200,000
9134	Gas and Plumbing Permits Revenues generated from issuance of gas and plumbing permits.					
181-7530	Building Inspection	0.16%	100.00%	679,000	679,000	679,000
9135	Moving Fence/Sign Fees Fees associated with issuance of fence and sign placement permits.					
101-7520	Land Use Enforcement		36.84%	7,000	14,000	14,000
181-7530	Building Inspection		63.16%	24,000	24,000	24,000
	Total	0.01%	100.00%	31,000	38,000	38,000
9136	Construction and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits.					
101-7560	Right-of-Way	0.15%	100.00%	619,250	630,000	630,000
9137	Elevator Inspection Fees Fees associated with elevator permits and annual inspection certification.					
181-7530	Building Inspection	0.11%	100.00%	383,230	440,000	440,000
9138	Mobile Home Inspection Fees Fees associated with annual code compliance inspection.					
181-7530	Building Inspection	0.00%	100.00%	5,000	3,000	3,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9139	Land Use Permits Fees associated with the issuance of land use permits.					
101-7543	Land Use Plan Review		95.58%	200,000	108,000	108,000
221-1221	Heritage Land Bank		4.42%	5,000	5,000	5,000
	Total	0.03%	100.00%	205,000	113,000	113,000
9141	Subdivision Inspection Fees Fees for platting services and establishment of subdivisions.					
101-7324	Watershed Management		37.01%	250,000	285,000	235,000
101-7390	Private Development		62.99%	400,000	400,000	400,000
	Total	0.15%	100.00%	650,000	685,000	635,000
9142	Site Plan Review Fee Fees associated with impacts of building permits.					
101-7711	Safety and Signals		0.00%	25,000	-	-
101-7880	Safety and Signals		100.00%	-	25,000	25,000
	Total	0.01%	100.00%	25,000	25,000	25,000
9143	Parking and Access Agreement Fees Fees to record parking and access agreements at the District Records office.					
101-1595	Land Use Enforcement	0.00%	100.00%	6,000	6,000	6,000
9151	Emission Certificate Fee Fees charged for the sale of emission inspection certificates.					
101-2540	Vehicle Inspection Program	0.01%	100.00%	1,551,949	1,581,749	52,916
9191	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.					
101-2250	Support Services Contribution	0.07%	100.00%	257,000	257,000	274,495
9199	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc.					
101-1342	Revenue Management		1.02%	2,500	2,500	2,500
101-1522	Physical Planning		0.41%	1,000	1,000	1,000
101-1595	Land Use Review & Addressing		19.56%	35,000	48,000	48,000
101-2110	Health/Human Svcs Admin		0.02%	50	50	50
101-7324	Watershed Management		50.95%	75,000	75,000	125,000
101-7710	Traffic Administration		0.00%	15,000	-	-
101-7711	Traffic Engineering		0.00%	23,800	-	-
101-7810	Traffic Engineering		6.11%	-	15,000	15,000
101-7880	Safety and Signals		9.37%	-	23,000	23,000
101-7890	Signal Operations		0.33%	-	800	800
181-7570	Code Abatement		12.23%	15,000	30,000	30,000
	Total	0.06%	100.00%	167,350	195,350	245,350
9210	Fines & Forfeitures 181-7530 Building Inspection	0.00%	100.00%	-	1,000	1,000
9211	Court Fines and Forfeitures Revenue received from the court system for violations of municipal codes.					
151-4624	Patrol Staff	0.46%	100.00%	1,502,430	1,900,000	1,905,464
9212	SOA Trial Court Fines 151-4624 Patrol Staff	0.51%	100.00%	2,532,330	2,575,000	2,100,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9213	Library Book Fines Revenue generated from fines on overdue books and materials.					
101-5364	Branch Libraries		30.23%	65,000	65,000	65,000
101-5372	Library Circulation		69.77%	225,000	225,000	150,000
	Total	0.05%	100.00%	290,000	290,000	215,000
9214	APD Counter Fines					
151-4624	Patrol Staff	0.46%	100.00%	1,913,080	1,913,080	1,884,428
9215	Other Fines and Forfeitures Collection of fines for animal control offenses (2250), excess false alarms (4621) traffic (4630) and other violations					
101-1246	Transportation Inspection		2.90%	5,000	5,000	5,000
101-2250	Support Services Contributions		17.98%	82,900	82,900	31,000
151-4624	Patrol Staff		79.12%	101,430	101,430	136,430
	Total	0.04%	100.00%	189,330	189,330	172,430
9216	Pre-Trial Diversion					
101-1152	Criminal	0.08%	100.00%	300,000	315,000	315,000
9218	Zoning Enforcement Fines					
101-7520	Land Use Enforcement	0.01%	100.00%	50,000	50,000	35,000
9219	I & M Enforcement Fines					
101-2540	Vehicle Inspection Program	0.00%	100.00%	20,000	20,000	1,012
9223	Curfew Fines					
151-4624	Patrol Staff	0.00%	100.00%	22,460	22,460	8,800
9224	Parking Enforcement Fine					
101-4670	Parking	0.05%	100.00%	752,130	632,130	200,000
9225	Minor Tobacco Fines					
151-4624	Patrol Staff	0.00%	100.00%	11,060	11,060	12,000
9331	Other Federal Grant Revenue Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commnt; grant funds to assist with trails maintenance.					
101-1050	Equal Rights Commission	0.01%	100.00%	32,700	41,300	41,300
9335	Build America Bonds (BABs) Subsidy					
101-3530	Emergency Medical Services		0.00%	-	2,175	-
101-5122	Muni Mgr Debt Service Fund 101		9.82%	-	117,435	76,449
101-6110	Transit Administration		0.36%	-	2,109	2,789
131-3520	Anchorage Fire & Rescue		5.32%	-	63,654	41,438
141-7671	Assess/Non-Assess Debt		78.87%	-	943,305	614,087
161-5121	Muni Mgr Debt Service Fund 101		5.64%	-	67,417	43,888
	Total	0.19%	100.00%	-	1,196,095	778,651
9342	General Assistance Revenue received from the State of Alaska (SOA) for general and PERS assistance.					
101-9250	Areawide General, General Assistance	5.08%	100.00%	15,209,949	15,000,000	20,996,230

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9344	Fisheries Tax Alaska Statute 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State.					
101-9250	Areawide General	0.03%	100.00%	85,830	85,830	126,176
9347	Liquor Licenses Alaska Statute 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.					
151-9258	Anchorage Metro Police SA	0.10%	100.00%	399,300	399,300	399,300
9355	Electric Co-op Allocation Alaska Statute 10.25.570 provides that proceeds (less collection costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the municipality in which the revenues were earned.					
101-9250	Areawide General		58.54%	569,050	569,050	511,483
104-9253	Chugiak Fire SA		0.19%	1,810	1,810	1,627
105-9254	Glen Alps SA		0.05%	510	510	458
106-9255	Girdwood Valley SA		0.26%	2,570	2,570	2,310
131-9256	Anchorage Fire SA		10.28%	99,890	99,890	89,785
141-9257	Anchorage Roads & Drainage SA		13.49%	131,150	131,150	117,883
151-9258	Anchorage Metro Police SA		13.67%	132,920	132,920	119,473
161-9259	Anchorage Parks & Recreation SA		3.51%	34,100	34,100	30,651
	Total	0.21%	100.00%	972,000	972,000	873,670
9357	National Forest Allocation					
141-9257	Anchorage Roads & Drainage SA	0.03%	100.00%	116,555	116,555	113,024
9363	SOA Traffic Signal Reimbursement					
101-7711	Traffic Engineering		0.00%	1,262,200	-	-
101-7850	Paint & Sign		5.51%	-	93,500	93,500
101-7870	Signals		13.55%	-	229,760	229,760
101-7890	Signal Operations		55.37%	-	938,940	938,940
129-7472	Eagle River Street Lighting SA		0.59%	9,970	9,970	9,970
141-7470	Street Lighting		24.98%	423,650	423,650	423,650
	Total	0.41%	100.00%	1,695,820	1,695,820	1,695,820
9411	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).					
101-1531	Zoning and Subdivision Plats		92.75%	310,000	320,000	320,000
101-7322	Survey		7.25%	25,000	25,000	25,000
	Total	0.08%	100.00%	335,000	345,000	345,000
9412	Zoning Fees Fees assessed for rezoning and conditional use applications.					
101-1531	Zoning and Subdivision Plats		92.59%	370,000	400,000	400,000
101-1595	Land Use Review & Addressing		7.41%	30,000	32,000	32,000
	Total	0.10%	100.00%	400,000	432,000	432,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9413	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.					
101-1522	Physical Planning		27.78%	2,000	1,000	1,000
101-1595	Land Use Review & Addressing		16.67%	600	600	600
181-7530	Building Inspection		55.56%	8,000	2,000	2,000
	Total	0.00%	100.00%	10,600	3,600	3,600
9416	Rezoning Inspections Fees charged for rezoning inspections					
101-7520	Land Use Enforcements	0.01%	100.00%	53,000	38,000	38,000
9418	Appraisal Appeal Fees Fees charged for appeals on assessed properties.					
101-1351	Property Appraisal	0.00%	100.00%	5,000	5,000	5,000
9419	Vehicle Emission Inspection Test Fee Fees charged for inspection of vehicles at the referee station.					
101-2540	Vehicle Inspection Program	0.00%	100.00%	6,000	6,000	325
9425	Clinic Fees Revenue generated from clinic visits, treatment and immunizations services.					
101-2450	Disease Prevention & Control	0.01%	100.00%	56,000	56,000	56,000
9426	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations.					
101-2350	Child/Adult Care Licensing Program		2.15%	-	25,000	25,000
101-2540	Vehicle Inspection Program		0.16%	140,000	140,000	1,815
101-2560	Environmental Sanitation		63.33%	737,210	737,210	737,210
101-2580	Child/Adult Care Program		0.00%	25,000	-	-
101-7542	On Site Water/Wastewater		34.36%	413,000	400,000	400,000
	Total	0.28%	100.00%	1,315,210	1,302,210	1,164,025
9427	Reproductive Health Fees Revenue generated from clinic and other services related to Reproductive Health.					
101-2460	Reproductive Health Clinic	0.08%	100.00%	332,840	332,840	332,840
9433	Transit Advertising Fees Fees for advertising posted on Public Transit coaches.					
101-6130	Marketing and Customer Service	0.07%	100.00%	306,000	306,000	306,000
9436	Transit Spec Service Fees Fees collected from agencies for special event transportation services					
101-6220	Transit Operations	0.00%	100.00%	6,760	6,760	6,760
9437	Transit Token Sale Fares collected from passengers of the fixed route system for the sales of trip tokens					
101-6130	Transit Marketing & Customer Service		30.34%	23,030	23,030	23,030
101-6220	Transit Operations		69.66%	52,870	52,870	52,870
	Total	0.02%	100.00%	75,900	75,900	75,900

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9438	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes					
101-6130	Transit Marketing & Customer Service		6.05%	131,150	131,150	131,150
101-6220	Transit Operations		93.95%	1,724,747	2,035,120	2,035,120
	Total	0.52%	100.00%	1,855,897	2,166,270	2,166,270
9439	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash					
101-6130	Transit Marketing & Customer Service		12.68%	236,030	236,030	236,030
101-6220	Transit Operations		87.32%	1,608,857	1,608,857	1,624,857
	Total	0.45%	100.00%	1,844,887	1,844,887	1,860,887
9441	Recreation Centers and Programs Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.					
106-5480	Girdwood Parks & Recreation		2.35%	6,000	6,000	6,000
161-5603	Anchorage Recreation Programs		58.48%	149,270	149,270	149,270
162-5119	Eagle River Park Facilities		0.00%	5,000	5,000	-
162-5470	Eagle River/Chugiak Parks and Recreation		39.17%	100,000	100,000	100,000
	Total	0.06%	100.00%	260,270	260,270	255,270
9442	Sport and Park Activities Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack Chalets.					
101-5117	O'Malley Golf Course		14.61%	70,000	70,000	70,000
161-5602	Anchorage Recreation Facilities		74.95%	335,000	359,000	359,000
161-5603	Anchorage Recreation Programs		2.09%	10,000	10,000	10,000
162-5119	Eagle River/Chugiak Park Facilities		1.67%	3,000	3,000	8,000
162-5470	Eagle River/Chugiak Parks & Recreation		6.68%	32,000	32,000	32,000
	Total	0.12%	100.00%	450,000	474,000	479,000
9443	Aquatics Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.					
161-5604	Anchorage Aquatics		75.61%	1,090,850	1,134,935	774,935
162-5473	Eagle River/Chugiak Pool		24.39%	250,000	250,000	250,000
	Total	0.25%	100.00%	1,340,850	1,384,935	1,024,935
9444	Camping Fees Revenue generated from operation of the Centennial Park and Lions camper areas.					
161-5602	Anchorage Recreation Facilities	0.02%	100.00%	25,000	25,000	75,000
9445	Library Non-Resident Fee					
101-5372	Library Circulation	0.00%	100.00%	3,000	3,000	1,500

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9446	Park Land & Operations Fees collected from permits for park land use - picnic shelters, fields, trails , right-a-way, and processing community work service and sale of flowers.					
161-5501	Parks & Recreation Admin		3.08%	13,000	13,000	13,000
161-5504	Park Property Management		2.37%	10,000	10,000	10,000
161-5506	Horticulture		17.94%	25,000	25,750	75,750
161-5508	Community Work Service		10.66%	70,000	70,000	45,000
161-5602	Anchorage Recreation Facilities		49.39%	160,270	328,170	208,570
161-5603	Anchorage Recreation Programs		16.58%	35,000	35,000	70,000
	Total	0.10%	100.00%	313,270	481,920	422,320
9447	Golf Fees					
161-5602	Anchorage Recreation Facilities		0.00%	25,000	36,900	-
161-5603	Anchorage Recreation Programs		100.00%	-	-	36,900
	Total	0.01%	100.00%	25,000	36,900	36,900
9448	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services.					
101-5364	Branch Libraries		0.00%	6,791	6,791	-
101-5371	Library Adult Services		100.00%	5,000	5,650	2,500
101-5381	Library Technical Services		0.00%	6,713	6,713	-
	Total	0.00%	100.00%	18,504	19,154	2,500
9449	Museum Admission Fees					
101-1222	Real Estate Services	0.00%	100.00%	1,000	1,000	-
9451	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.					
101-3230	Fire Communications		0.00%	175,000	175,000	-
101-3530	Emergency Medical Service		100.00%	5,407,750	5,407,750	5,585,000
	Total	1.35%	100.00%	5,582,750	5,582,750	5,585,000
9453	Fire Alarm Fees Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.					
101-3210	Fire Prevention & Support Service		0.00%	20,000	20,000	-
131-3710	AFD Data Systems Management		100.00%	-	-	116,493
	Total	0.03%	100.00%	20,000	20,000	116,493
9455	Hazardous Waste Fees					
131-3420	Code Enforcement	0.03%	100.00%	121,500	121,500	121,500
9456	Billings for Fire Inspections					
131-3420	Code Enforcement	0.05%	100.00%	200,000	220,683	225,000
9462	Cemetery Fees Fees for burial, disinterment and grave use permits.					
101-2710	Anchorage Memorial Cemetery	0.06%	100.00%	244,800	244,800	244,800
9463	Mapping Fees Revenue generated from the sale of ozalid and blue line maps.					
101-7560	Right-of-Way		66.67%	85,000	10,000	10,000
607-1471	GIS Support		33.33%	5,000	5,000	5,000
	Total	0.00%	100.00%	90,000	15,000	15,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9481	State of Alaska - 911 Surcharge per local access line for Emergency 911 services (Ref. AS 29.35.131-137)					
101-3230	Fire Communication		14.17%	839,991	887,606	987,195
101-4870	APD E-911 Operations, Areawide		85.83%	6,142,479	6,271,294	5,979,601
	Total	1.69%	100.00%	6,982,470	7,158,900	6,966,796
9482	DWI Impound/Admin Fees					
101-1152	Criminal Law		52.89%	630,000	680,000	680,000
101-1423	Reprographics		0.04%	500	500	500
151-4624	Patrol Staff		47.07%	577,240	617,240	605,174
	Total	0.31%	100.00%	1,207,740	1,297,740	1,285,674
9483	Police Services Revenues generated from police services provided to outside agencies					
151-4605	Reimbursed Costs	0.21%	100.00%	448,440	708,440	850,000
9484	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees.					
101-2250	Support Services Contributions	0.06%	100.00%	362,750	362,750	251,435
9486	Animal Drop-Off Fees					
101-2250	Support Services Contributions	0.01%	100.00%	34,000	34,000	24,000
9487	Incarceration Expense Recovery					
151-4624	Patrol Staff	0.12%	100.00%	429,700	429,700	484,700
9491	Address Fees Fees received from the public for specific street addresses.					
101-1595	Land Use Review & Addressing	0.01%	100.00%	23,000	28,000	28,000
9492	Service Fees - School District Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.					
101-1222	Real Estate Services		0.13%	500	500	1,000
101-5105	Economic & Community Dev Admin		0.00%	40,000	-	-
101-7221	Public Art		5.15%	-	40,000	40,000
161-5602	Anchorage Recreation Facilities		5.74%	-	-	44,600
161-5604	Anchorage Aquatics		41.85%	-	-	325,000
191-1313	Public Finance and Cash Mgmt		47.13%	90,400	239,160	366,000
	Total	0.19%	100.00%	130,900	279,660	776,600
9493	Micro-Fiche Fees					
101-1351		0.00%	100.00%	2,000	2,000	2,000
9494	Copier Fees Revenue generated from coin operated copiers.					
101-1020	Clerk		0.58%	200	200	200
101-1351	Property Appraisal		1.98%	250	680	680
101-1522	Physical Planning		4.07%	1,400	1,400	1,400
101-1871	Class & Empl Services Admin		0.44%	150	150	150
101-5364	Branch Libraries		17.43%	6,000	6,000	6,000
101-5371	Library Adult Services		66.80%	24,000	24,000	23,000
181-7530	Building Inspection		8.71%	3,000	3,000	3,000
	Total	0.01%	100.00%	35,000	35,430	34,430

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9497	Computer Time Fees					
101-1323	Payroll		90.91%	1,000	1,000	1,000
101-1351	Property Appraisal		9.09%	100	100	100
	Total	0.00%	100.00%	1,100	1,100	1,100
9499	Reimbursed Cost					
	Reimbursement for various products and services including legal transcripts and tapes, Police accident reports and tax billing information.					
101-1020	Clerk		0.03%	800	800	800
101-1152	Criminal		0.38%	-	10,000	10,000
101-1154	Municipal Attorney		10.65%	250,000	280,000	280,000
101-1222	Real Estate Services		0.57%	15,000	15,000	15,000
101-1322	Central Accounting		0.37%	9,600	9,600	9,600
101-1323	Payroll		0.11%	3,000	3,000	3,000
101-1342	Revenue Management		10.67%	246,000	280,554	280,554
101-1346	Tax Billing		19.24%	10,800	505,800	505,800
101-1423	Reprographics		0.19%	5,000	5,000	5,000
101-1634	Facility Maintenance		0.00%	100	100	100
101-1871	Class & Empl Services Admin		3.47%	91,300	91,300	91,300
101-1912	Purchasing		3.99%	105,000	105,000	105,000
101-3210	AFD Planning & Development		0.00%	100	150	-
101-3530	Emergency Medical Services		0.00%	100	100	-
101-5105	Econ & Community Develop Admin		0.00%	104,000	-	-
101-5113	Egan Convention Center		0.58%	15,170	15,170	15,170
101-6130	Transit Marketing/Customer Service		14.30%	326,000	376,000	376,000
101-7221	Public Art		3.96%	-	104,000	104,000
101-7390	Private Development		1.52%	-	-	40,000
101-7711	Traffic Engineering		0.00%	70,000	-	-
101-7740	Communications		0.08%	2,000	2,000	2,000
101-7890	Signal Operations		2.66%	-	70,000	70,000
119-7449	Chugiak/Birchwood/Eagle River Rural Road SA		0.59%	15,460	15,460	15,460
131-3600	Fire Training Center		0.00%	3,200	3,200	-
141-7430	Street Maintenance		0.44%	11,500	11,500	11,500
141-7470	Street Lighting		1.14%	30,000	30,000	30,000
151-4111	Chief of Police		2.13%	48,427	53,726	56,094
151-4605	Reimbursed Costs		8.18%	384,460	334,460	215,000
151-4831	Crime Laboratory		0.26%	3,500	3,500	6,800
151-4833	Police Property Evidence		0.07%	2,000	2,000	1,800
151-4842	Police Records		2.51%	59,100	69,520	66,020
162-5470	Eagle River/Chugiak Parks & Rec		0.99%	26,002	26,002	26,002
191-1313	Public Finance & Investment		10.85%	469,474	261,000	285,228
221-1221	Heritage Land Bank		0.08%	1,000	1,000	2,000
	Total	0.64%	100.00%	2,308,093	2,684,942	2,629,228
9522	Recycle Rebate					
	Rebates received for recycling aluminum road or street signs that can no longer be reused					
101-7711	Traffic Engineering		0.00%	1,500	-	-
101-7850	Paint & Signs		100.00%	-	1,500	1,500
	Total	0.00%	100.00%	1,500	1,500	1,500
9536	Late Fees					
	Late payment penalty on miscellaneous accounts receivable					
101-1342	Revenue Management	0.00%	100.00%	10,000	10,000	10,000
9566	Pipeline in ROW Fees					
	Permit costs for pipelines crossing Municipal land					
221-1221	Heritage Land Bank	0.03%	100.00%	60,000	60,000	144,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9601	Contributions From Other Funds					
	Contributions received from other municipal funds.					
119-9287	Chugiak/Birchwood/Eagle River Rural Road SA		14.98%	96,550	96,550	96,550
131-3520	Anchorage Fire & Rescue		7.46%	-	-	48,111
202-7684	Room Tax-Convention Center		77.56%	-	456,600	500,000
313-9296	Police/Fire Retiree Medical Liability		0.00%	1,869,000	-	-
	Total	0.16%	100.00%	1,965,550	553,150	644,661
9602	Utility Revenue Distribution					
	Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution (ref AMC Section 26.10.065).					
101-9250	Areawide General	1.64%	100.00%	6,524,243	6,604,962	6,786,180
9605	Contribution From MOA Trust Fund					
101-9250	Areawide General	1.16%	100.00%	5,100,000	5,000,000	4,800,000
9609	Restricted Contributions					
151-4623	APD School Resources	0.66%	100.00%	1,214,575	2,649,427	2,721,483
9615	Contribution of Interest from G.O. Bonds					
	Interest earned on G.O. bond proceeds in capital funds to be contributed to the operating budget to offset debt service cost.					
101-9250	Areawide General		0.00%	97,700	-	-
131-9256	Anchorage Fire SA		0.00%	48,380	-	-
141-9257	Anchorage Roads & Drainage SA		0.00%	314,660	-	-
151-9258	Anchorage Metro Police SA		0.00%	47,000	-	-
161-9259	Anchorage Parks & Recreation SA		0.00%	53,310	-	-
162-9260	Eagle River/Chugiak Parks & Recreation SA		0.00%	22,530	-	-
	Total	0.00%	0.00%	583,580	-	-
9672	Prior Year Expense Recovery					
101-9250	Areawide General	0.01%	100.00%	227,790	227,790	47,790
9676	Criminal Rule 8 Collect Costs					
101-2540	Vehicle Inspection Program		0.00%	1,200	1,200	-
151-4624	Patrol Staff		100.00%	255,670	335,670	327,670
	Total	0.08%	100.00%	256,870	336,870	327,670
9711	Assessments					
	Revenue generated from costs assessed to property owners for road construction.					
141-7671	Special Assessments Anchorage Roads and Drainage SA	0.04%	100.00%	160,000	160,000	160,000
9712	Penalty and Interest on Assessments					
	Penalty and interest on assessments paid after the due date.					
141-7671	Special Assessments Anchorage Roads and Drainage SA	0.01%	100.00%	60,000	60,000	60,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9731	Lease and Rental Revenues Rental incomes from Museum Meeting Rooms, and Municipal land leases.					
101-1222	Real Estate Services		60.22%	-	-	297,600
101-1223	Leases		0.00%	97,677	97,677	-
101-1634	Facility Maintenance		18.82%	93,000	93,000	93,000
106-7460	Street Maint Girdwood		0.40%	-	2,000	2,000
131-3600	Fire Training		11.13%	1,000	21,500	55,000
162-5470	Eagle River/Chugiak Parks		1.34%	6,600	6,600	6,600
221-1221	Heritage Land Bank		8.09%	40,000	40,000	40,000
	Total	0.12%	100.00%	238,277	260,777	494,200
9732	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State.					
221-1221	Heritage Land Bank	0.00%	100.00%	5,000	5,000	5,000
9733	Building Rental Auditorium and meeting room rental fees.					
101-5355	Library Administration	0.02%	100.00%	110,000	110,000	90,000
9735	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.					
101-5116	Sullivan Sports Arena	0.04%	100.00%	182,000	182,000	182,000
9737	ACPA Ticket Surcharge \$1 surcharge on PAC event tickets.					
301-5120	PAC Surcharge Revenue Bond	0.08%	100.00%	342,917	342,917	339,613
9741	State Land Sales Revenue generated from sale of land conveyed to Municipality by the State.					
221-1221	Heritage Land Bank	0.00%	100.00%	10,000	10,000	10,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9742	Other Property Sales					
	Revenue generated from the sale of unclaimed property and salvage equipment.					
101-6220	Transit Operations		3.44%	-	10,000	10,000
151-4624	Patrol Staff		60.80%	176,950	196,950	176,950
151-4833	Police Property & Evidence		8.27%	4,080	4,080	24,080
151-4834	Police Impounds		27.49%	53,070	63,070	80,000
	Total	0.07%	100.00%	234,100	274,100	291,030
9744	Land Sales					
	Revenue generated from sale of Municipal land.					
101-1222	Real Estate Services		31.13%	-	-	180,832
221-1221	Heritage Land Bank		68.87%	400,000	400,000	400,000
	Total	0.14%	100.00%	400,000	400,000	580,832
9752	Parking Garages & Lots					
101-9250	Areawide General	0.00%	100.00%	1,000	1,000	1,000
9761	Cash Pool Short-Term Interest					
	Accrued interest earned on investments.					
101-9250	Areawide General		25.23%	300,000	534,420	359,426
104-9253	Chugiak Fire SA		2.15%	46,790	45,460	30,574
105-9254	Glen Alps SA		0.36%	7,880	7,660	5,152
106-9255	Girdwood Valley SA		0.48%	10,370	10,080	6,780
111-9280	Birchtree/Elmore LRSA		0.24%	5,160	5,010	3,369
112-9281	Campbell Airstrip LRSA		0.23%	4,910	4,770	3,208
113-9282	Valli Vue Estates LRSA		0.79%	17,320	16,830	11,319
114-9275	Skyranch LRSA		0.19%	4,040	3,930	2,643
115-9276	Upper Grover LRSA		0.06%	1,350	1,310	881
116-9278	Ravenwood LRSA		0.03%	610	590	397
117-9273	Mt. Park Estates LRSA		0.11%	2,360	2,290	1,540
118-9286	Mt. Park/Robin Hill LRSA		0.17%	3,780	3,670	2,469
119-9287	Chugiak/Birchwood/Eagle River Rural Road SA		0.98%	21,300	20,700	13,922
123-9233	Lakehill LRSA		0.10%	2,090	2,030	1,365
124-9232	Totem LRSA		0.07%	1,630	1,580	1,063
125-9235	Paradise Valley LRSA		0.00%	90	90	61
129-9295	Eagle River Street Light SA		0.47%	10,350	10,060	6,766
131-9256	Anchorage Fire SA		11.47%	250,000	242,920	163,377
141-9257	Anchorage Roads & Drainage SA		27.52%	600,000	583,000	392,098
142-9271	Talus West LRSA		0.29%	6,410	6,230	4,190
143-9272	Upper O'Malley LRSA		0.84%	18,290	17,770	11,951
144-9288	Bear Valley LRSA		0.06%	1,220	1,190	800
145-9274	Rabbit Creek View/Heights LRSA		0.05%	1,150	1,120	754
146-9292	Villages Scenic Parkway LRSA		0.02%	410	400	269
147-9289	Sequoia Estates LRSA		0.20%	4,450	4,320	2,905
148-9248	Rockhill LRSA		0.22%	4,830	4,690	3,154
149-9279	South Goldenview RRSA		0.10%	2,090	2,030	1,365
151-9258	Anchorage Metro Police SA		0.23%	4,990	4,850	3,262
161-9259	Anchorage Parks & Recreation SA		7.49%	163,260	158,640	106,694
162-9260	Eagle River/Chugiak Parks & Recreational SA		3.89%	84,710	82,310	55,358
191-1313	Public Finance & Investment		1.01%	27,190	16,520	14,390
213-1876	Police/Fire Retirement Medical Adm		0.00%	610	-	-
221-1221	Heritage Land Bank		0.04%	1,000	1,000	578
221-9285	Heritage Land Bank		1.12%	62,732	27,749	16,022
602-1248	Self-Insurance		13.81%	517,830	340,504	196,750
	Total	0.34%	100.00%	2,191,202	2,165,723	1,424,852

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9762	Other Short-Term Interest					
	Interest earned on other than cash-pool deposits.					
101-9250	Areawide General		58.61%	2,165,320	1,873,760	345,222
131-9256	Anchorage Fire SA		14.00%	300,000	341,060	82,479
141-9257	Anchorage Roads & Drainage SA		6.58%	150,060	160,330	38,773
151-9258	Anchorage Metro Police SA		7.42%	557,930	180,730	43,706
161-9259	Anchorage Parks & Recreation SA		3.31%	82,690	80,650	19,504
191-1313	Public Finance and Investment		5.77%	20,000	45,000	34,000
602-1248	Self-Insurance		4.30%	100,640	100,640	25,351
	Total	0.14%	100.00%	3,376,640	2,782,170	589,035
9765	Other Interest Income					
313-1860	Police/Fire Ret Med Liab	0.00%	100.00%	90,000	-	-
9782	Lost Book Reimbursement					
	Reimbursement for lost books and library materials.					
101-5364	Branch Libraries		9.09%	4,000	4,000	4,000
101-5372	Library Circulation		90.91%	41,000	41,000	40,000
	Total	0.01%	100.00%	45,000	45,000	44,000
9785	Sale of Books					
101-5355	Library Administration	0.00%	100.00%	4,000	4,000	-
9794	Appeal Receipts					
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.					
101-1020	Clerk	0.00%	100.00%	1,000	1,000	1,000
9795	Sale of Contractor Specifications					
	Revenue generated from the sale of contract specifications.					
101-1912	Purchasing Services	0.00%	100.00%	4,500	4,500	4,500
9798	Miscellaneous Revenue					
101-1912	Purchasing		10.00%	160,000	160,000	160,000
101-2250	Animal Care & Control		0.00%	-	-	50
101-5105	Economic & Community Dev Admin		0.00%	40,000	-	-
101-5382	Library Circulation		0.31%	35,945	35,945	5,000
101-7221	Public Art		0.00%	-	40,000	-
119-7449	Chugiak/Birchwood/Eagle River Rural Road SA		0.10%	1,600	1,600	1,600
151-4605	Police Reimbursed Costs		0.00%	-	16,000	-
151-4624	Patrol Staff		4.11%	-	302,825	65,800
151-4740	Drug Enforcement		1.19%	6,260	6,260	19,000
151-4833	Police Property & Evidence		0.00%	10,740	10,740	-
151-4834	Police Impounds		1.98%	27,740	27,740	31,740
151-4835	APD Communications Center		12.49%	-	-	200,000
151-4842	Police Records		2.34%	-	-	37,500
191-1313	Public Finance & Cash Mgmt		67.47%	916,318	1,061,840	1,080,000
	Total	0.39%	100.00%	1,198,603	1,662,950	1,600,690
9851	MUSA/MESA-Contrib/Non-Contrib Plant					
	Municipal Utility Service Assessment (MUSA)/					
	Municipal Enterprise Service Assessment (MESA). Included in Tax Limit Calculation.					
101-9250	Areawide General	4.40%	100.00%	17,067,411	17,724,096	18,206,435

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2012 % of Total	2012 Revised Distribution	2010 Revised Budget	2011 Revised Budget	2012 Revised Budget
9852	1.25% Gross Receipts Revenues collected from the Port of Anchorage, Solid Waste Services and Municipal Light & Power (ML&P) based on 1.25% applied to actual gross operating revenues. Included in Tax Limit Calculation.					
101-9250	Areawide General	0.50%	100.00%	1,919,332	2,056,901	2,067,615
9855	Payment in Lieu of Tax Private Revenue paid in lieu of taxes by private companies such as Cook Inlet Housing and Aurora Military Housing. Included in Tax Limit Calculation.					
101-9250	Areawide General	0.21%	100.00%	710,000	868,334	868,334
9856	Payment in Lieu of Tax State Revenue paid in lieu of taxes by the Alaska Housing Finance Corporation. Included in Tax Limit Calculation.					
101-9250	Areawide General	0.03%	100.00%	130,000	130,000	130,000
9857	Payment in Lieu of Tax Federal Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation.					
101-9250	Areawide General	0.16%	100.00%	789,000	789,000	650,000
Federal, State, Local Revenues Total		100.00%		392,952,308	406,901,104	413,391,011

**2012
Tax Limit Calculation
at 04/24/2012**

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2011		2012	
		Revised		Revised	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected	\$	221,394,860	\$	225,307,034
3	Payment in Lieu of Taxes (State & Federal)		919,000		919,000
4	Automobile Tax		4,984,000		5,040,000
5	Tobacco Tax		16,300,000		21,300,000
6	Aircraft Tax		210,000		210,000
7	Motor Vehicles Rental Tax		4,271,327		4,753,653
8	MUSA/MESA		6,328,914		13,187,332
9	Step 1 Total	\$	254,408,101	\$	270,717,019
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)		(539,824)		(118,550)
14	Debt Service (One-Time)		(35,582,194)		(49,147,385)
15	Step 2 Total		(36,562,018)		(49,705,935)
16					
17	Tax Limit Base (before Adjustment for Population and CPI)	\$	217,846,083	\$	221,011,084
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	1.00%	2,178,460	0.90%	1,989,100
21	<u>Change in Consumer Price Index 5 Year Average</u>	2.60%	5,664,000	2.60%	5,746,290
22	Step 3 Total	3.60%	7,842,460	3.50%	7,735,390
23					
24	The Base for Calculating Following Year's Tax Limit	\$	225,688,543	\$	228,746,474
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction		1,657,790		1,671,690
28	Taxes Authorized by Voter-Approved Ballot - O&M		477,916		834,945
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)		440,000		440,000
30	Judgments/Legal Settlements (One-Time)		118,550		25,050
31	Debt Service (One-Time)		49,147,385		55,513,494
32	Step 4 Total		51,841,641		58,485,179
33					
34	Limit on ALL TAXES that can be collected	\$	277,530,184	\$	287,231,653
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)		(780,000)
38	Automobile Tax		(5,040,000)		(8,800,000)
39	Tobacco Tax		(21,300,000)		(20,411,994)
40	Aircraft Tax		(210,000)		(210,000)
41	Motor Vehicle Rental Tax		(4,753,653)		(5,174,208)
42	MUSA/MESA		(13,187,332)		(20,274,050)
43	Step 5 Total		(45,409,985)		(55,650,252)
44					
45	Limit on PROPERTY TAXES that can be collected	\$	232,120,199	\$	231,581,401
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	\$	225,307,034	\$	225,224,575
51					
52	Amount below limit on property taxes that can be collected ("under the cap")	(6,813,165)		(6,356,826)	

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 2012 total property taxes "outside the cap" is **\$16,422,114**, making the total of all property taxes to be collected **\$241,646,689**.

2012 Revised General Government Property Tax - Inside/Outside Tax Cap

		2012				2012						2012				3/21/2012		Max
Fund	Description	Approved Direct Cost	2012 1Q	S Version	Assembly Amndmnts	Revised Direct Cost	IGCs From	IGCs To	Function Cost	Revenues	Assembly Amndmnts	Revised Revenues	Net Cost	Fund Balance	Tax Cost	Assessed Valuation	Mill Rate	Mill Rate
101	Areawide	149,830,857	(232,142)	40,000	30,000	149,668,715	55,976,883	83,446,968	122,198,630	119,532,932	6,175,362	125,708,294	(3,509,664)	5,593,654	(9,103,319)	31,529,319,366	(0.29)	
131	Anchorage Fire Service Area	62,959,187	183,719	-	-	63,142,906	20,789,676	18,772,348	65,160,234	2,530,634	-	2,530,634	62,629,600	(384,346)	63,013,946	29,638,437,828	2.13	
141	Anchorage Roads/Drainage Service Area	70,237,184	1,564,229	-	-	71,801,413	2,025,701	2,314,590	71,512,524	3,671,417	-	3,671,417	67,841,107	(1,133,720)	68,974,827	24,828,299,097	2.78	
151	Anchorage Police Service Area	91,615,244	(831,389)	-	250,000	91,033,855	15,628,018	3,804,246	102,857,627	14,173,523	-	14,173,523	88,684,104	3,316,845	85,367,259	30,982,630,993	2.76	
161	Anchorage Parks & Rec	17,052,970	177,871	-	-	17,230,841	3,454,202	386,097	20,298,946	2,941,529	-	2,941,529	17,357,417	385,555	16,971,862	27,265,886,193	0.62	
Total Funds within Tax Cap		391,695,442	862,288	40,000	280,000	392,877,730	97,874,480	108,724,249	382,027,961	142,850,035	6,175,362	149,025,397	233,002,564	7,777,988	225,224,575	144,244,573,477		
MOA Tax Cap															231,581,401			
(Over)/Under Tax Cap															6,356,826			
181	Building Safety Service Area	5,501,698	(3,433)	-	-	5,498,266	2,251,701	267,556	7,482,411	5,898,746	-	5,898,746	1,583,665	1,583,665	(0)			
191	Public Finance Investment (1313)	1,516,003	49,000	-	-	1,565,003	92,254	-	1,657,257	1,779,618	-	1,779,618	(122,361)	(122,361)	0			
202	Convention Ctr Ops Res (7684,7685)	12,330,090	(49,776)	-	-	12,280,314	-	-	12,280,314	12,893,145	-	12,893,145	(612,831)	(612,831)	-			
221	Heritage Land Bank (1221)	862,962	(84,325)	-	-	778,637	478,051	-	1,256,688	622,600	-	622,600	634,088	634,088	(0)			
301	Revenue Bond Payment-PAC (5120)	339,613	-	-	-	339,613	-	-	339,613	339,613	-	339,613	-	-	-			
602	Self-Insurance (1248)	10,555,047	-	-	-	10,555,047	1,388,961	11,048,405	895,603	222,101	-	222,101	673,502	673,502	0			
607	Management Information Systems	14,006,276	177,285	-	-	14,183,560	3,702,555	15,985,427	1,900,688	5,000	-	5,000	1,895,688	1,895,688	0			
Total Funds Non-Tax Supported		45,111,689	88,751	-	-	45,200,440	7,913,522	27,301,388	25,812,574	21,760,823	-	21,760,823	4,051,751	4,051,751	0			
104	Chugiak Fire SA (3540)	1,016,250	33,328	-	-	1,049,578	115,234	16,500	1,148,312	55,221	-	55,221	1,093,091	-	1,093,091	1,093,091,332	1.00	1.00
105	Glen Alps SA (7450)	277,876	(3,164)	-	-	274,712	27,532	-	302,244	11,713	-	11,713	290,531	-	290,531	105,647,651	2.75	2.75
106	Girdwood Valley SA (3550) Fire	666,346	74,840	-	-	741,186	101,328	27,560	814,954	16,956	-	16,956	797,998	-	797,998		1.66	
106	Girdwood Valley SA (5480) Parks	184,984	80,000	-	-	264,984	55,017	-	320,001	10,707	-	10,707	309,294	-	309,294		0.64	
106	Girdwood Valley SA (7460) Roads	842,195	-	-	-	842,195	59,976	-	902,170	23,430	-	23,430	878,740	-	878,740		1.84	
106	Girdwood Valley SA Total	1,693,525	154,840	-	-	1,848,365	216,321	27,560	2,037,125	51,093	-	51,093	1,986,032	-	1,986,032	479,797,191	4.14	6.00
111	Birch Tree/Elmore LRSA (7441)	240,748	(14,505)	-	-	226,243	27,000	-	253,243	3,369	-	3,369	249,874	-	249,874	166,582,364	1.50	1.50
112	Section 6/Campbell Airstrip LRSA (7442)	150,610	(2,942)	-	-	147,668	15,500	26,450	136,718	3,208	-	3,208	133,510	-	133,510	106,807,659	1.25	1.50
113	Valli Vue Estates LRSA (7443)	114,387	(8,347)	-	-	106,040	12,000	-	118,040	11,319	-	11,319	106,721	-	106,721	76,229,539	1.40	1.40
114	Skyranch Estates LRSA (7444)	31,669	(2,040)	-	-	29,629	3,500	-	33,129	2,643	-	2,643	30,486	-	30,486	23,450,576	1.30	1.30
115	Upper Grover LRSA (7445)	14,138	(713)	-	-	13,425	1,500	-	14,925	881	-	881	14,044	-	14,044	14,043,889	1.00	1.00
116	Ravenwood LRSA (7446)	15,902	(1,072)	-	-	14,830	1,800	-	16,630	397	-	397	16,233	-	16,233	10,822,058	1.50	1.50
117	Mt. Park Estates LRSA (7447)	30,749	(1,465)	-	-	29,284	3,500	-	32,784	1,540	-	1,540	31,244	-	31,244	31,243,586	1.00	1.00
118	MT Park/Robin Hill RRSA (7448)	137,026	(6,449)	-	-	130,577	14,000	-	144,577	2,469	-	2,469	142,108	-	142,108	109,313,881	1.30	1.30
119	CBERRRSA (7449-Operations)	3,430,807	-	-	-	3,430,807	113,418	22,500	3,521,725	274,676	-	274,676	3,247,049	5,564	3,241,485		1.00	1.10
119	CBERRRSA (7473-Contributing)	3,316,948	-	-	-	3,316,948	-	-	3,316,948	-	-	-	3,316,948	75,464	3,241,484		1.00	1.00
119	CBERRRSA Total	6,747,755	-	-	-	6,747,755	113,418	22,500	6,838,673	274,676	-	274,676	6,563,997	81,028	6,482,969	3,241,484,653	2.00	2.10
121	Eaglewood Contrib RSA (7432)	106,248	(1,079)	-	-	105,169	1,900	-	107,069	-	-	-	107,069	-	107,069	267,672,760	0.40	0.40
122	Gateway Contrib RSA (7439)	2,117	(52)	-	-	2,065	50	-	2,115	-	-	-	2,115	-	2,115	7,049,945	0.30	0.30
123	Lakehill LRSA (7451)	45,317	(3,021)	-	-	42,296	5,300	-	47,596	1,365	-	1,365	46,231	-	46,231	30,820,699	1.50	1.50
124	Totem LRSA (7452)	31,994	(12,712)	-	-	19,282	3,500	-	22,782	1,063	-	1,063	21,719	-	21,719	21,718,533	1.00	1.50
125	Paradise Valley South LRSA (7453)	11,578	292	-	-	11,870	1,200	-	13,070	61	-	61	13,009	-	13,009	13,008,857	1.00	1.00
126	SRW Homeowners LRSA (7456)	46,518	(992)	-	-	45,526	5,000	-	50,526	-	-	-	50,526	-	50,526	33,684,231	1.50	1.50
129	Eagle River Street Light SA (7472)	293,405	217,185	-	-	510,590	55,524	-	566,114	16,736	-	16,736	549,378	-	549,378	1,098,755,770	0.50	0.50
142	Talus West LRSA (7433)	103,540	(1,282)	-	-	102,258	10,500	-	112,758	4,190	-	4,190	108,568	-	108,568	83,514,187	1.30	1.30
143	Upper O'Malley LRSA (7434)	589,999	(8,829)	-	-	581,170	65,000	-	646,170	11,951	-	11,951	634,219	-	634,219	317,109,564	2.00	2.00
144	Bear Valley LRSA (7435)	47,602	(67)	-	-	47,535	5,000	-	52,535	800	-	800	51,735	-	51,735	34,490,272	1.50	1.50
145	Rabbit Crk View & Hts LRSA (7436)	79,035	6,787	-	-	85,822	8,500	-	94,322	754	-	754	93,568	-	93,568	37,427,293	2.50	2.50
146	Villages Scenic Parkway LRSA (7437)	17,882	(230)	-	-	17,652	1,800	-	19,452	269	-	269	19,183	-	19,183	19,182,525	1.00	1.00
147	Sequoia Estates LRSA (7438)	21,959	(2,693)	-	-	19,266	1,900	-	21,166	2,905	-	2,905	18,261	-	18,261	12,174,162	1.50	1.50
148	Rockhill LRSA (7431)	43,654	(3,633)	-	-	40,021	5,000	-	45,021	3,154	-	3,154	41,867	-	41,867	27,911,541	1.50	1.50
149	South Goldenview RRSA (7440)	517,001	3,979	-	-	520,980	52,000	-	572,980	1,365	-	1,365	571,615	-	571,615	317,563,916	1.80	1.80
162	ER/Chugiak Parks & Rec (5471-debt)	358,197	-	-	-	358,197	-	-	358,197	-	-	-	358,197	-	358,197		0.10	0.00
162	ER/Chugiak Parks & Rec (5115,5119,5470)	1,897,106	80,074	-	-	1,977,180	305,884	30,000	2,253,064	494,960	-	494,960	1,758,104	-	1,758,104		0.50	0.50
162	ER/Chugiak Parks & Rec (5474)	782,857	617,050	-	-	1,399,907	-	-	1,399,907	-	-	-	1,399,907	-	1,399,907		0.40	0.50
162	ER/Chugiak Parks & Rec Total	3,038,160	697,124	-	-	3,735,284	305,884	30,000	4,011,168	494,960	-	494,960	3,516,208	-	3,516,208	3,516,207,358	1.00	1.00
Total Funds Outside MOA Tax Cap		15,466,644	1,038,248	-	-	16,504,892	1,079,363	123,010	17,461,244	958,102	-	958,102	16,503,142	81,028	16,422,114	11,296,805,992		
																		AVG
Total 2012 Revised Budget		452,273,776	1,989,287	40,000	280,000	454,583,062	106,867,365	136,148,647	425,301,778	165,568,960	6,175,362	171,744,322	253,557,457	11,910,767	241,646,689	31,529,319,366	7.66	

2012 Property Tax Calculation by Fund and Type

Assessed Values at 03/21/2012

2012 Tax Cost

Fund	Real Property	New Construction	Personal Property	Total
101	28,511,243,077	218,235,942	2,799,840,347	31,529,319,366
104	1,050,759,053	18,850,930	23,481,349	1,093,091,332
105	103,831,110	1,457,012	359,529	105,647,651
106	461,005,685	3,079,406	15,712,100	479,797,191
111	165,644,229	890,145	47,990	166,582,364
112	105,305,243	1,491,389	11,028	106,807,659
113	76,214,872	-	14,667	76,229,539
114	23,431,013	-	19,563	23,450,576
115	13,993,012	49,644	1,233	14,043,889
116	10,819,599	-	2,458	10,822,058
117	30,789,585	144,204	309,797	31,243,586
118	108,267,581	1,034,053	12,247	109,313,881
119	3,137,771,474	42,507,478	61,205,701	3,241,484,653
121	258,505,670	5,615	9,161,476	267,672,760
122	7,049,945	-	-	7,049,945
123	30,440,279	26,004	354,416	30,820,699
124	21,591,204	20,882	106,447	21,718,533
125	12,420,517	588,341	-	13,008,857
126	33,666,896	1,970	15,366	33,684,231
129	1,062,483,727	23,457,874	12,814,170	1,098,755,770
131	26,693,857,877	191,470,931	2,753,109,020	29,638,437,828
141	21,988,894,281	144,940,713	2,694,464,103	24,828,299,097
142	79,260,349	1,403,724	2,850,114	83,514,187
143	315,497,602	1,124,772	487,191	317,109,564
144	33,959,069	517,815	13,389	34,490,272
145	36,080,484	1,273,507	73,303	37,427,293
146	19,072,032	105,592	4,902	19,182,525
147	12,172,916	-	1,246	12,174,162
148	27,907,864	-	3,677	27,911,541
149	305,131,232	12,051,377	381,307	317,563,916
151	27,986,239,179	214,064,664	2,782,327,150	30,982,630,993
161	24,392,589,550	167,074,156	2,706,222,487	27,265,886,193
162	3,403,327,089	42,513,093	70,367,177	3,516,207,358
181	24,325,437,532	166,483,845	2,706,203,370	27,198,124,747

Fund	Real Property	9002 Personal Property	Total
101	(8,294,934)	(808,385)	(9,103,319)
104	1,069,610	23,481	1,093,091
105	289,542	989	290,531
106	1,920,995	65,037	1,986,032
111	249,802	72	249,874
112	133,496	14	133,510
113	106,700	21	106,721
114	30,461	25	30,486
115	14,043	1	14,044
116	16,229	4	16,233
117	30,934	310	31,244
118	142,092	16	142,108
119	6,360,558	122,411	6,482,969
121	103,404	3,665	107,069
122	2,115	-	2,115
123	45,699	532	46,231
124	21,613	106	21,719
125	13,009	-	13,009
126	50,503	23	50,526
129	542,971	6,407	549,378
131	57,160,592	5,853,354	63,013,946
141	61,489,409	7,485,418	68,974,827
142	104,863	3,705	108,568
143	633,245	974	634,219
144	51,715	20	51,735
145	93,385	183	93,568
146	19,178	5	19,183
147	18,259	2	18,261
148	41,861	6	41,867
149	570,929	686	571,615
151	77,701,040	7,666,219	85,367,259
161	15,287,353	1,684,509	16,971,862
162	3,445,841	70,367	3,516,208
181	-	-	-
MOA	219,466,512	22,180,177	241,646,689
ASD	217,571,850	21,203,533	238,775,383
TOTAL	437,038,362	43,383,710	480,422,072

2012 Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/21/2012	2012 Tax Cost	Mill	2012
101	Areawide General Fund	31,529,319,366	(9,103,319)	(0.2887)	(0.29)
104	Chugiak Fire Service Area	1,093,091,332	1,093,091	1.0000	1.00
105	Glen Alps Service Area	105,647,651	290,531	2.7500	2.75
106	Girdwood Valley Service Area	479,797,191	1,986,032	4.1393	4.14
111	Birchtree/Elmore LRSA	166,582,364	249,874	1.5000	1.50
112	Section 6/Campbell Airstrip LRSA	106,807,659	133,510	1.2500	1.25
113	Valli Vue Estates LRSA	76,229,539	106,721	1.4000	1.40
114	Skyranch Estates LRSA	23,450,576	30,486	1.3000	1.30
115	Upper Grover LRSA	14,043,889	14,044	1.0000	1.00
116	Raven Woods/Bubbling Brook LRSA	10,822,058	16,233	1.5000	1.50
117	Mt. Park Estates LRSA	31,243,586	31,244	1.0000	1.00
118	Mt. Park/Robin Hill RRSA	109,313,881	142,108	1.3000	1.30
119	Chugiak, Birchwood, ER Rural Road SA	3,241,484,653	6,482,969	2.0000	2.00
121	Eaglewood Contributing RSA	267,672,760	107,069	0.4000	0.40
122	Gateway Contributing RSA	7,049,945	2,115	0.3000	0.30
123	Lakehill LRSA	30,820,699	46,231	1.5000	1.50
124	Totem LRSA	21,718,533	21,719	1.0000	1.00
125	Paradise Valley South LRSA	13,008,857	13,009	1.0000	1.00
126	SRW Homeowners LRSA	33,684,231	50,526	1.5000	1.50
129	Eagle River Streetlight SA	1,098,755,770	549,378	0.5000	0.50
131	Anchorage Fire SA	29,638,437,828	63,013,946	2.1261	2.13
141	Anchorage Roads and Drainage SA	24,828,299,097	68,974,827	2.7781	2.78
142	Talus West LRSA	83,514,187	108,568	1.3000	1.30
143	Upper O'Malley LRSA	317,109,564	634,219	2.0000	2.00
144	Bear Valley LRSA	34,490,272	51,735	1.5000	1.50
145	Rabbit Creek View/Hts LRSA	37,427,293	93,568	2.5000	2.50
146	Villages Scenic Parkway LRSA	19,182,525	19,183	1.0000	1.00
147	Sequoia Estates LRSA	12,174,162	18,261	1.5000	1.50
148	Rockhill LRSA	27,911,541	41,867	1.5000	1.50
149	South Goldenview Area RRSA	317,563,916	571,615	1.8000	1.80
151	Anchorage Metropolitan Police SA	30,982,630,993	85,367,259	2.7553	2.76
161	Anchorage Parks & Recreation SA	27,265,886,193	16,971,862	0.6225	0.62
162	Eagle River-Chugiak Parks & Rec	3,516,207,358	3,516,208	1.0000	1.00
181	Anchorage Building Safety SA	27,198,124,747	-	-	-
Total MOA Tax Cost			241,646,689		
			(2)		
MOA Average Tax Rate			7.66		
Anchorage School District Tax Rate			7.57	238,775,382	Tax Cost
Total Average Tax Rate			15.23		
MOA Voter Approved Debt Average Tax Rate (Debt Svc in Cap)			1.76	55,513,494	Tax Cost
MOA Initial State Revenue Sharing Average Tax Rate			0.47	14,820,868	Tax Cost
MOA Additional State Revenue Sharing Average Tax Rate			0.20	6,175,362	Tax Cost
ASD Additional State Revenue Sharing Average Tax Rate			0.26	8,100,000	Tax Cost
<hr/>					
Girdwood:		Fire (Deptid 3550)	797,998	1.6635	1.66
		Parks (Deptid 5480)	309,294	0.6447	0.64
		Roads (Deptid 7460)	878,741	1.8318	1.84
		<u>Girdwood Total</u>	<u>1,986,033</u>	<u>4.1400</u>	<u>4.14</u>

2012 Mill Levy by Tax District - AO No. 2012 - 39 (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	(0.29)	2.13	2.78	2.76	0.62	-	-	8.00	7.57	-	-	15.57	1
Hillside	2	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	-	12.79	2
Spenard	3	(0.29)	2.13	2.78	2.76	0.62	-	-	8.00	7.57	-	-	15.57	3
Girdwood Valley	4	(0.29)	-	-	-	-	4.14	-	3.85	7.57	-	-	11.42	4
Glen Alps SA w/o Fire	5	(0.29)	-	2.75	2.76	-	-	-	5.22	7.57	-	-	12.79	5
Spenard w/o Building Safety	8	(0.29)	2.13	2.78	2.76	0.62	-	-	8.00	7.57	-	-	15.57	8
Stuckagain Heights w/o Parks & Rec	9	(0.29)	2.13	-	2.76	-	-	-	4.60	7.57	-	1.25	13.42	9
Eagle River	10	(0.29)	2.13	-	2.76	1.00	-	2.00	7.60	7.57	-	-	15.17	10
Municipal Landfill w/o ERPRSA	11	(0.29)	2.13	-	2.76	-	-	-	4.60	7.57	-	-	12.17	11
Canyon Road (Glen Alps SA)	12	(0.29)	2.13	2.75	2.76	0.62	-	-	7.97	7.57	-	-	15.54	12
Muni/Outside Bowl w/o Police	15	(0.29)	-	-	-	-	-	-	(0.29)	7.57	-	-	7.28	15
Muni/Outside Bowl with Police	16	(0.29)	-	-	2.76	-	-	-	2.47	7.57	-	-	10.04	16
Upper OMalley LRSA	19	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	2.00	14.79	19
Talus West LRSA	20	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.30	14.09	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	2.50	15.29	21
Chugiak Fire Service Area	22	(0.29)	1.00	-	2.76	1.00	-	2.00	6.47	7.57	-	-	14.04	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.29)	2.13	-	2.76	-	-	-	4.60	7.57	-	2.50	14.67	23
Birch Tree/Elmore LRSA	28	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.50	14.29	28
Eagle River Valley RRSA w/no Fire	30	(0.29)	-	-	2.76	1.00	-	2.00	5.47	7.57	-	-	13.04	30
South Goldenview Area RRSA	31	(0.29)	2.13	-	2.76	0.62	-	1.80	7.02	7.57	-	-	14.59	31
Section 6/Campbell Airstrip LRSA	32	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.25	14.04	32
Skyranch Estates LRSA	33	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.30	14.09	33
Valli-Vue Estates LRSA	34	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.40	14.19	34
Mountain Park Estates LRSA	35	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.00	13.79	35
SRW Homeowners LRSA	36	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.50	14.29	36
Mountain Park/Robin Hill RRSA	37	(0.29)	2.13	-	2.76	0.62	-	1.30	6.52	7.57	-	-	14.09	37
Raven Woods/Bubbling Brook LRSA	40	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.50	14.29	40
Upper Grover LRSA	41	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.00	13.79	41
View Point	42	(0.29)	-	2.78	2.76	-	-	-	5.25	7.57	-	-	12.82	42
Bear Valley LRSA	43	(0.29)	2.13	-	2.76	-	-	-	4.60	7.57	-	1.50	13.67	43
Villages Scenic Parkway LRSA	44	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.00	13.79	44
Sequoia Estates LRSA	45	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.50	14.29	45
Eaglewood Contributing RSA	46	(0.29)	2.13	-	2.76	1.00	-	0.40	6.00	7.57	-	-	13.57	46
Gateway Contributing RSA	47	(0.29)	-	-	2.76	1.00	-	0.30	3.77	7.57	-	-	11.34	47
Paradise Valley South LRSA	48	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.00	13.79	48
ER Street Lights SA w/ Anchorage Fire	50	(0.29)	2.13	-	2.76	1.00	-	2.00	7.60	7.57	0.50	-	15.67	50
ER Street Lights SA w/ Chugiak Fire	51	(0.29)	1.00	-	2.76	1.00	-	2.00	6.47	7.57	0.50	-	14.54	51
Rockhill LRSA	52	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.50	14.29	52
Totem LRSA	53	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.00	13.79	53
Lakehill LRSA	54	(0.29)	2.13	-	2.76	0.62	-	-	5.22	7.57	-	1.50	14.29	54
South Goldenview RRSA w/o Fire	55	(0.29)	-	-	2.76	-	-	1.80	4.27	7.57	-	-	11.84	55
Bear Valley LRSA w/o Fire	56	(0.29)	-	-	2.76	-	-	-	2.47	7.57	-	1.50	11.54	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).

**2012 General Government Property Tax
per \$100,000 Assessed Valuation**

Tax District	School District	Areawide¹	Fire	Roads	Police	Parks & Rec	MOA Subtotal	ASD & MOA Total
1	\$757	(\$29)	\$213	\$278	\$276	\$62	\$800	\$1,557
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	757	(29)	213	-	276	62	522	1,279
3	757	(29)	213	278	276	62	800	1,557
4	757	(29)	166	184	-	64	385	1,142
5	757	(29)	-	275	276	-	522	1,279
8	757	(29)	213	278	276	62	800	1,557
* 9, 23, 43	757	(29)	213	-	276	-	460	1,217
* 10, 50	757	(29)	213	200	276	100	760	1,517
12	757	(29)	213	275	276	62	797	1,554
15	757	(29)	-	-	-	-	(29)	728
* 16, 55, 56	757	(29)	-	-	276	-	247	1,004
* 22, 51	757	(29)	100	200	276	100	647	1,404
30	757	(29)	-	200	276	100	547	1,304
* 36	757	(29)	213	-	276	62	522	1,279
37	757	(29)	213	130	276	62	652	1,409
42	757	(29)	-	278	276	-	525	1,282
46	757	(29)	213	40	276	100	600	1,357
47	757	(29)	-	30	276	100	377	1,134

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,

* 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.

General Government Tax Rate Trends

Tax District	2003	2004	2005	2006	2007**	2008**	2009**	2010	2011	2012
School District	7.37	7.26	7.59	7.13	6.79	6.94	7.18	7.44	7.52	7.57
1	9.24	8.94	8.70	8.17	7.77	7.95	8.32	7.74	7.93	8.00
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	6.14	6.02	5.94	5.35	5.16	5.35	5.55	5.61	5.48	5.22
3	9.24	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.93	8.00
4	4.89	4.57	4.11	4.43	4.23	3.40	4.32	4.32	3.90	3.85
5	6.00	6.22	6.10	5.47	5.58	5.68	5.85	5.87	5.56	5.22
8	9.23	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.93	8.00
* 9, 23, 43	5.39	5.34	5.32	4.79	4.56	4.70	4.85	4.95	4.86	4.60
* 10, 50	7.95	8.62	8.59	7.87	7.52	7.62	7.80	7.96	7.72	7.60
12	8.39	8.77	8.59	7.79	7.91	8.10	8.30	8.36	8.26	7.97
15	1.50	1.10	0.64	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)
* 16, 55, 56	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.78	2.47
* 22, 51	7.19	7.64	7.62	7.02	6.79	6.84	7.02	7.09	6.60	6.47
30	6.31	6.75	6.62	6.11	5.79	5.85	6.05	6.13	5.64	5.47
* 36			5.94	5.35	5.16	5.35	5.55	5.61	5.48	5.22
37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	6.91	6.83	6.52
42	6.85	6.37	6.10	5.83	5.42	5.53	5.87	5.25	5.23	5.25
46	6.28	6.74	6.91	6.33	6.04	6.15	6.28	6.28	6.16	6.00
47	4.57	4.82	4.84	4.47	4.22	4.29	4.44	4.35	3.98	3.77

* 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.

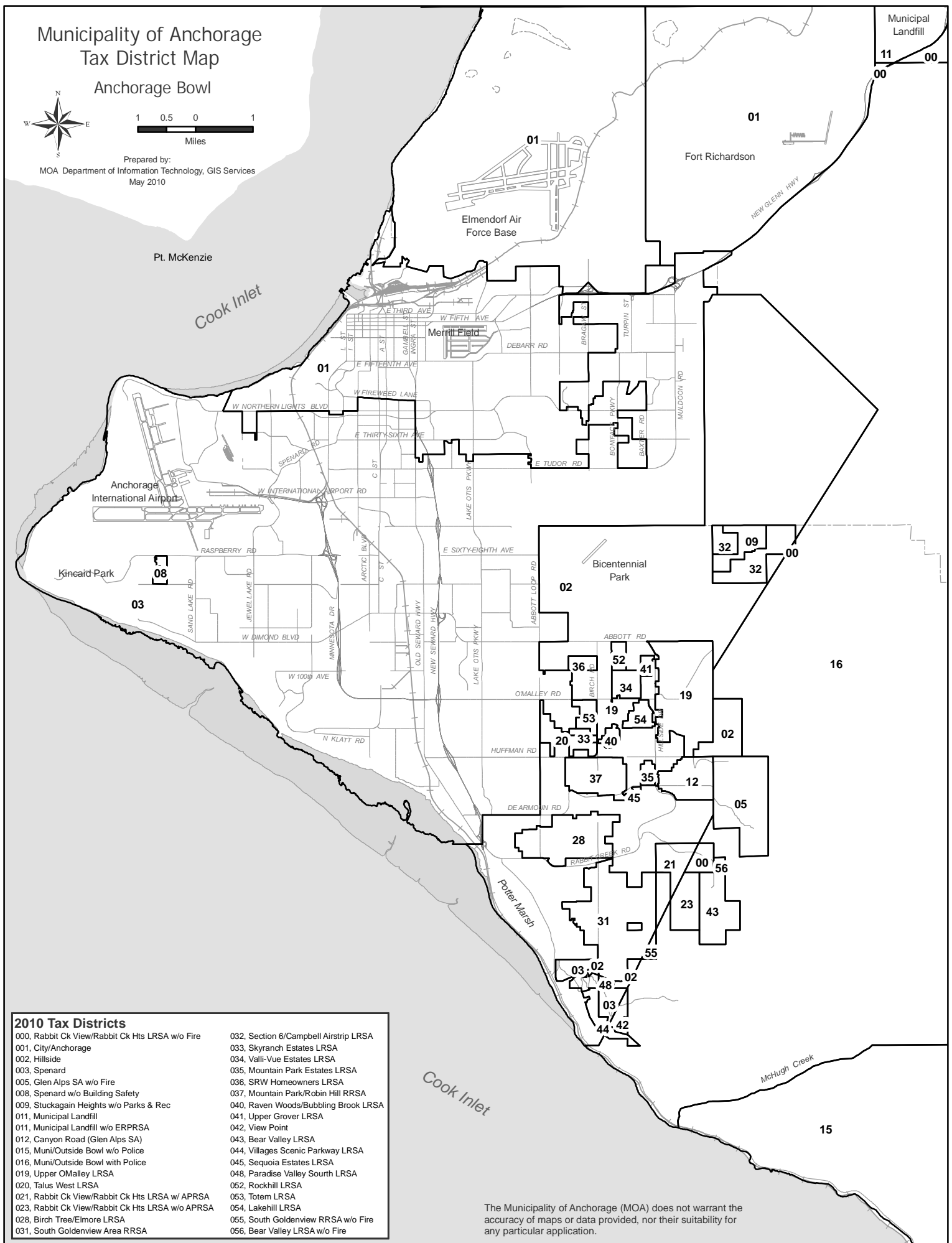
** These tax rates do not include the tax relief.

Municipality of Anchorage Tax District Map

Anchorage Bowl



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



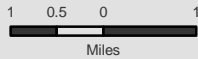
2010 Tax Districts

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, Stuckagain 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

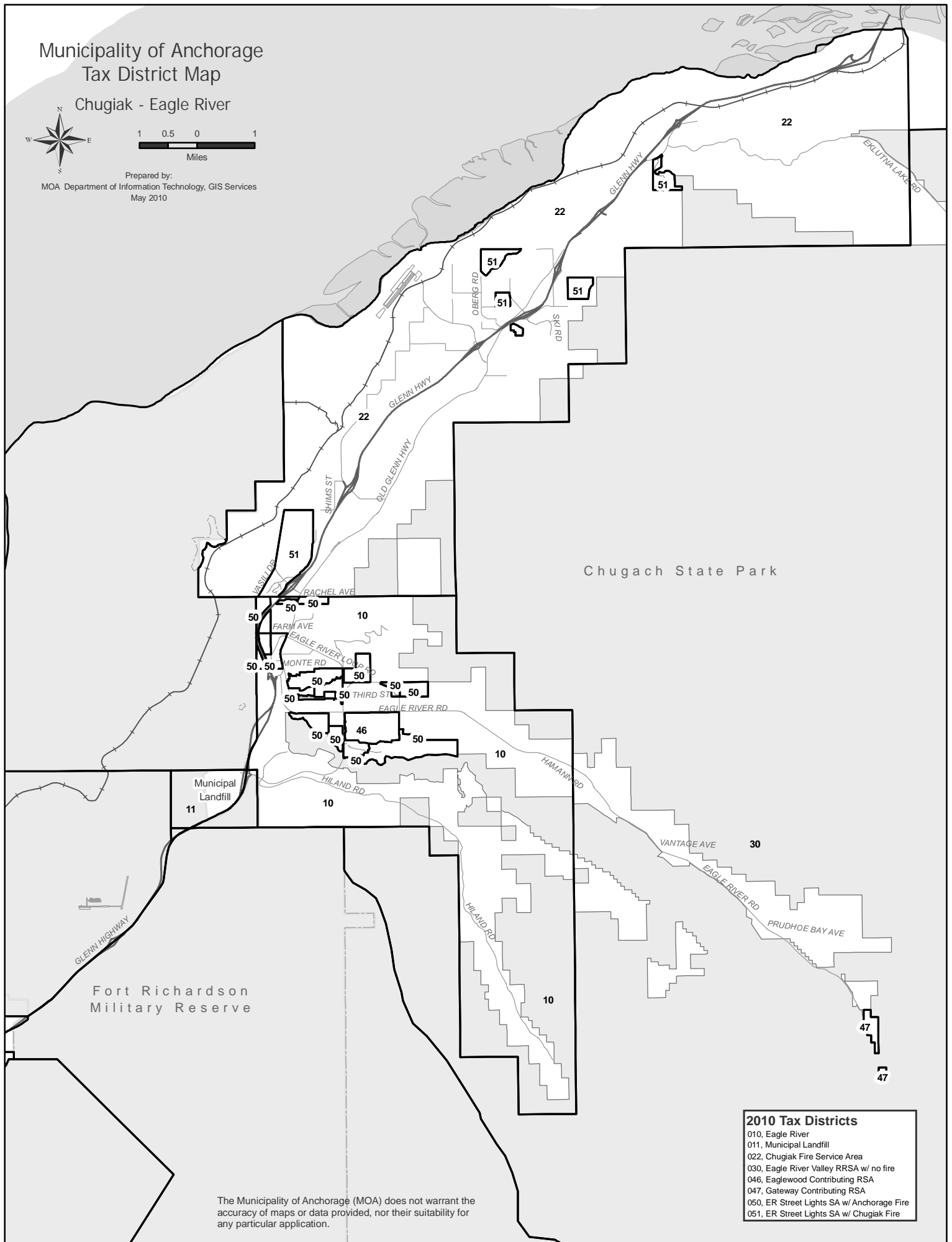
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

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.

Chugiak Fire Service Area

(Fund 104)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mills in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the fund summary presented on the following page represents the tax cost for the Chugiak Fire Service Area in 2012

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the Chugiak Fire Service Area is calculated as follows:

$$\frac{\$ 1,093,091}{\$ 1,093,091,332} \times 1,000 = 1.00$$

Fund 104 Summary
Chugiak Fire Service Area
 (Dept ID # 3540)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Chugiak Fire and Rescue (3540) - Department: Fire	817,607	1,016,250	1,049,578	3.28%
Direct Cost Total	817,607	1,016,250	1,049,578	3.28%
Intragovernmental Charges				
Charges by Other Departments	114,860	108,416	115,234	6.29%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Function Cost Total	915,967	1,108,166	1,148,312	3.62%
Program Generated Revenue	(116,707)	(63,270)	(55,221)	-12.72%
Net Cost Total	799,260	1,044,896	1,093,091	4.61%

Direct Cost by Category

Personnel	-	-	-	-
Supplies	660	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	816,947	1,016,250	1,049,578	3.28%
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	817,607	1,016,250	1,049,578	3.28%

Position Summary as Budgeted

Full-Time	-	-	1	100.00%
Part-Time	1	2	-	-100.00%
Position Total	1	2	1	-50.00%

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
(Dept ID # 3540)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Supplies	660	-	-	-
Travel	-	-	-	-
Contractual/Other Services	816,947	1,016,250	1,049,578	3.28%
Manageable Direct Cost Total	817,607	1,016,250	1,049,578	3.28%
 Debt Service, Depreciation	-	-	-	-
 Direct Cost Total	817,607	1,016,250	1,049,578	3.28%
 Intragovernmental Charges				
Charges by Other Departments	114,860	108,416	115,234	6.29%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
 Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(116,707)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
Program Generated Revenue Total	(116,707)	-	-	-
 Net Cost				
Manageable Direct Cost	817,607	1,016,250	1,049,578	3.28%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	114,860	108,416	115,234	6.29%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Program Generated Revenue Total	(116,707)	-	-	-
Net Cost Total	799,260	1,108,166	1,148,312	3.62%

Fund 119

Chugiak, Birchwood, Eagle River Rural Road Service Area

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50 and 51.

The net cost total on the fund summary presented on the following page less fund balance use of \$81,028 represents the tax cost for the CBERRRSA in 2012.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the CBERRRSA is calculated as follows:

$$\frac{\$ (6,563,997 - 81,028) = 6,482,969}{\$ 3,241,484,653} \times 1,000 = 2.00$$

Fund 119 Summary
Chugiak, Birchwood, Eagle River Rural Road Service Area
 (Dept ID # 7449, 7473)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Operations of CBERRRSA (7449) - Department: Public Works	3,155,244	3,423,768	3,430,807	0.21%
ER Contribution to CIP (7473) - Department: Public Works	3,316,948	3,316,948	3,316,948	-
Direct Cost Total	6,472,192	6,740,716	6,747,755	0.10%
Intragovernmental Charges				
Charges by Other Departments	243,575	97,951	113,418	15.79%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Function Cost Total	6,693,267	6,816,167	6,838,673	0.33%
Program Generated Revenue	(56,867)	(17,060)	(274,676)	1510.06%
Net Cost Total	6,636,401	6,799,107	6,563,997	-3.46%

Direct Cost by Category				
Personnel	486,928	499,252	506,291	1.41%
Supplies	190,819	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	5,789,402	6,065,524	6,065,524	-
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	5,043	6,000	6,000	-
Direct Cost Total	6,472,192	6,740,716	6,747,755	0.10%

Position Summary as Budgeted

Full-Time	3	3	4	33.33%
Part-Time	1	1	-	-100.00%
Position Total	4	4	4	-

Operations of Chugiak, Birchwood, Eagle River RRSA

Department: Public Works

Division: Other Service Areas

(Dept ID # 7449)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	265,831	260,394	267,616	2.77%
1201 - Overtime	25,644	43,000	43,000	-
1301 - Leave/Holiday Accruals	42,653	17,420	6,070	-65.15%
1401 - Benefits	152,658	153,578	164,745	7.27%
1501 - Allow Differentials/Premiums	142	24,860	24,860	-
Salaries and Benefits Total	486,928	499,252	506,291	-55.11%
Supplies	190,819	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,472,454	2,748,576	2,748,576	-
Equipment, Furnishings	5,043	6,000	6,000	-
Manageable Direct Cost Total	3,155,244	3,423,768	3,430,807	0.21%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	3,155,244	3,423,768	3,430,807	0.21%
Intragovernmental Charges				
Charges by Other Departments	216,874	97,951	113,418	15.79%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Program Generated Revenue				
9499 - Reimbursed Cost	(33,549)	(15,460)	(15,460)	-
9672 - Prior Yr Expense Recovery	(23,318)	-	-	-
9798 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
Program Generated Revenue Total	(56,867)	(17,060)	(17,060)	-
Net Cost				
Manageable Direct Cost	3,155,244	3,423,768	3,430,807	0.21%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	216,874	97,951	113,418	15.79%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Program Generated Revenue Total	(56,867)	(17,060)	(17,060)	-
Net Cost Total	3,292,751	3,482,159	3,504,665	0.65%

Eagle River Contribution to CIP
Department: Public Works
Division: Other Service Areas
(Dept ID # 7473)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,316,948	3,316,948	-
Manageable Direct Cost Total	3,316,948	3,316,948	3,316,948	-
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	3,316,948	3,316,948	3,316,948	-
Intragovernmental Charges				
Charges by Other Departments	26,702	-	-	-
Net Cost				
Manageable Direct Cost	3,316,948	3,316,948	3,316,948	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	26,702	-	-	-
Net Cost Total	3,343,650	3,316,948	3,316,948	-

Eagle River-Chugiak Park and Recreational Service Area

(Fund 162)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .50 mill shall be for parks and recreation services and no more than .50 mill shall be for capital improvements (AMC 27.30.090). The service area is included in multiple Municipal Tax Districts.

The net cost total on the fund summary presented on the following page represents the tax cost for the ERCPRSA in 2012.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the ERCPRSA is calculated as follows:

$$\frac{\$ 3,516,208}{\$ 3,516,207,358} \times 1,000 = 1.00$$

Fund 162 Summary
Eagle River-Chugiak Park and Recreational Service Area
 (Dept ID # 5115, 5119, 5470, 5471, 5473, 5474)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Fire Lake Rec Ctr (5115) - Department: Parks & Rec	100,000	50,000	50,000	-
ER Park Facilities (5119) - Department: Parks & Rec	24,598	30,313	29,484	-2.73%
ER Chugiak Parks (5470) - Department: Parks & Rec	1,022,206	1,251,774	1,303,853	4.16%
ER Parks Debt (5471) - Department: Parks & Rec	362,164	358,551	358,197	-0.10%
Chugiak Pool (5473) - Department: Parks & Rec	480,396	604,805	593,843	-1.81%
Contrib for Cap Improvmnt (5474) - Department: Parks & Rec	1,012,487	1,039,857	1,399,907	34.62%
Direct Cost Total	3,001,852	3,335,300	3,735,284	11.99%
Intragovernmental Charges				
Charges by Other Departments	408,748	348,106	305,884	-12.13%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Function Cost Total	3,380,600	3,653,406	4,011,168	9.79%
Program Generated Revenue	(513,987)	(422,602)	(494,960)	17.12%
Net Cost Total	2,866,613	3,230,804	3,516,208	8.83%

Direct Cost by Category				
Personnel	1,107,267	1,338,929	1,299,143	-2.97%
Supplies	61,224	92,150	94,150	2.17%
Travel	-	-	-	-
Contractual/Other Services	1,451,665	1,535,830	1,973,954	28.53%
Debt Service/Depreciation	361,935	358,551	358,197	-0.10%
Equipment, Furnishings	19,761	9,840	9,840	-
Direct Cost Total	3,001,852	3,335,300	3,735,284	11.99%

Position Summary as Budgeted				
Full-Time	7	8	7	-12.50%
Part-Time	39	38	38	-
Position Total	46	46	45	-2.17%

Fire Lake Recreation Center
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Dept ID # 5115)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	100,000	50,000	50,000	-
Manageable Direct Cost Total	100,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	100,000	50,000	50,000	-
Intragovernmental Charges				
Charges by Other Departments	5,919	38,851	1,287	-96.69%
Net Cost				
Manageable Direct Cost	100,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	5,919	38,851	1,287	-96.69%
Net Cost Total	105,919	88,851	51,287	-42.28%

Eagle River Park Facilities
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Dept ID # 5119)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	10,414	18,712	18,688	-0.13%
1201 - Overtime	62	-	-	-
1301 - Leave/Holiday Accruals	125	1,252	449	-64.14%
1401 - Benefits	1,421	1,469	1,467	-0.14%
1501 - Allow Differentials/Premiums	190	-	-	-
1601 - Vacancy Factor	-	(220)	(220)	-
Salaries and Benefits Total	12,211	21,213	20,384	-64.40%
Supplies	686	2,000	2,000	-
Travel	-	-	-	-
Contractual/Other Services	11,701	6,100	6,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	24,598	30,313	29,484	-2.73%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	24,598	30,313	29,484	-2.73%
Intragovernmental Charges				
Charges by Other Departments	5,237	1,242	7,723	521.82%
Program Generated Revenue				
9441 - Rec Centers And Programs	-	(5,000)	-	-100.00%
9442 - Sport And Park Activities	(7,616)	(3,000)	(8,000)	166.67%
Program Generated Revenue Total	(7,616)	(8,000)	(8,000)	-
Net Cost				
Manageable Direct Cost	24,598	30,313	29,484	-2.73%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	5,237	1,242	7,723	521.82%
Program Generated Revenue Total	(7,616)	(8,000)	(8,000)	-
Net Cost Total	22,220	23,555	29,207	23.99%

Eagle River/Chugiak Parks
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Dept ID # 5470)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	419,413	547,636	527,483	-3.68%
1201 - Overtime	7,808	6,500	6,500	-
1301 - Leave/Holiday Accruals	69,886	35,684	25,410	-28.79%
1401 - Benefits	190,050	227,987	230,419	1.07%
1501 - Allow Differentials/Premiums	77	-	-	-
1601 - Vacancy Factor	-	(7,920)	(7,920)	-
Salaries and Benefits Total	687,234	809,887	781,892	-31.40%
Supplies	45,639	76,440	75,940	-0.65%
Travel	-	-	-	-
Contractual/Other Services	269,573	356,607	437,181	22.59%
Equipment, Furnishings	19,761	8,840	8,840	-
Manageable Direct Cost Total	1,022,206	1,251,774	1,303,853	4.16%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	1,022,206	1,251,774	1,303,853	4.16%
Intragovernmental Charges				
Charges by Other Departments	210,512	183,284	227,135	23.93%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Program Generated Revenue				
9441 - Rec Centers And Programs	(99,270)	(100,000)	(100,000)	-
9442 - Sport And Park Activities	(50,843)	(32,000)	(32,000)	-
9499 - Reimbursed Cost	(26,000)	(26,002)	(26,002)	-
9731 - Lease & Rental Revenue	(6,600)	(6,600)	(6,600)	-
9742 - Other Property Sales	(280)	-	-	-
9798 - Miscellaneous Revenues	(4,605)	-	-	-
Program Generated Revenue Total	(187,597)	(164,602)	(164,602)	-
Net Cost				
Manageable Direct Cost	1,022,206	1,251,774	1,303,853	4.16%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	210,512	183,284	227,135	23.93%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Program Generated Revenue Total	(187,597)	(164,602)	(164,602)	-
Net Cost Total	1,015,121	1,240,456	1,336,386	7.73%

Eagle River Parks Debt (162)
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
 (Dept ID # 5471)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	229	-	-	-
Manageable Direct Cost Total	229	-	-	-
 Debt Service, Depreciation	 361,935	 358,551	 358,197	 -0.10%
 Direct Cost Total	 362,164	 358,551	 358,197	 -0.10%
Intragovernmental Charges				
Charges by Other Departments	3,259	-	-	-
Program Generated Revenue				
9601 - Contributions Other Funds	(75,780)	-	-	-
9672 - Prior Yr Expense Recovery	(1)	-	-	-
Program Generated Revenue Total	(75,781)	-	-	-
 Net Cost				
Manageable Direct Cost	229	-	-	-
Debt Service, Depreciation	361,935	358,551	358,197	-0.10%
Charges by Other Departments	3,259	-	-	-
Program Generated Revenue Total	(75,781)	-	-	-
Net Cost Total	289,642	358,551	358,197	-0.10%

Chugiak Pool
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Dept ID # 5473)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	262,392	329,721	344,220	4.40%
1201 - Overtime	6,397	2,000	2,000	-
1301 - Leave/Holiday Accruals	19,774	22,058	8,043	-63.54%
1401 - Benefits	115,647	158,883	147,437	-7.20%
1501 - Allow Differentials/Premiums	3,612	-	-	-
1601 - Vacancy Factor	-	(4,833)	(4,833)	-
Salaries and Benefits Total	407,822	507,829	496,867	-66.34%
Supplies	14,900	13,710	16,210	18.23%
Travel	-	-	-	-
Contractual/Other Services	57,675	83,266	80,766	-3.00%
Manageable Direct Cost Total	480,396	604,805	593,843	-1.81%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	480,396	604,805	593,843	-1.81%
Intragovernmental Charges				
Charges by Other Departments	160,613	124,729	69,739	-44.09%
Program Generated Revenue				
9443 - Aquatics	(243,030)	(250,000)	(250,000)	-
9791 - Cash Over & Short	37	-	-	-
Program Generated Revenue Total	(242,993)	(250,000)	(250,000)	-
Net Cost				
Manageable Direct Cost	480,396	604,805	593,843	-1.81%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	160,613	124,729	69,739	-44.09%
Program Generated Revenue Total	(242,993)	(250,000)	(250,000)	-
Net Cost Total	398,016	479,534	413,582	-13.75%

Contribution for Capital Improvements
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Dept ID # 5474)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,012,487	1,039,857	1,399,907	34.62%
Manageable Direct Cost Total	1,012,487	1,039,857	1,399,907	34.62%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	1,012,487	1,039,857	1,399,907	34.62%
Intragovernmental Charges				
Charges by Other Departments	23,207	-	-	-
Net Cost				
Manageable Direct Cost	1,012,487	1,039,857	1,399,907	34.62%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	23,207	-	-	-
Net Cost Total	1,035,694	1,039,857	1,399,907	34.62%

Girdwood Valley Service Area

(Fund 106)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, and parks and recreation within the service area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area in 2012.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the Girdwood Valley Service Area is calculated as follows:

$$\frac{\$ 1,986,032}{\$ 479,797,191} \times 1,000 = 4.14$$

Fund 106 Summary
Girdwood Valley Service Area
 (Dept ID # 3550, 5480, 7460)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Fire and Rescue (3550) - Department: Fire	616,033	666,058	741,186	11.28%
Parks and Recreation (5480) - Department: Parks and Rec	353,252	227,186	264,984	16.64%
Street Maintenance (7460) - Department: Public Works	609,066	748,800	842,194	12.47%
Direct Cost Total	1,578,351	1,642,044	1,848,364	12.56%
Intragovernmental Charges				
Charges by Other Departments	254,728	260,073	216,321	-16.82%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Function Cost Total	1,805,519	1,874,557	2,037,125	8.67%
Program Generated Revenue	(22,881)	(8,000)	(51,093)	538.66%
Net Cost Total	1,782,638	1,866,557	1,986,032	6.40%

Direct Cost by Category				
Personnel	30,634	42,966	93,394	117.37%
Supplies	34,131	119,500	119,500	-
Travel	-	-	-	-
Contractual/Other Services	1,491,166	1,453,360	1,608,964	10.71%
Debt Service/Depreciation	21,826	26,218	26,506	1.10%
Equipment, Furnishings	594	-	-	-
Direct Cost Total	1,578,351	1,642,044	1,848,364	12.56%

Position Summary as Budgeted

Full-Time	-	-	1	100.00%
Part-Time	1	2	-	-100.00%
Position Total	1	2	1	-50.00%

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Dept ID # 3550)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Supplies	3,046	-	-	-
Travel	-	-	-	-
Contractual/Other Services	590,567	639,840	714,680	11.70%
Equipment, Furnishings	594	-	-	-
Manageable Direct Cost Total	594,207	639,840	714,680	11.70%
 Debt Service, Depreciation	 21,826	 26,218	 26,506	 1.10%
 Direct Cost Total	 616,033	 666,058	 741,186	 11.28%
 Intragovernmental Charges				
Charges by Other Departments	125,277	131,500	101,328	-22.94%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
 Program Generated Revenue				
9722 - Premium On Bond Sales	(192)	-	-	-
9724 - Proceeds-Refunding Bonds	(10,792)	-	-	-
Program Generated Revenue Total	(10,984)	-	-	-
 Net Cost				
Manageable Direct Cost	594,207	639,840	714,680	11.70%
Debt Service, Depreciation	21,826	26,218	26,506	1.10%
Charges by Other Departments	125,277	131,500	101,328	-22.94%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue Total	(10,984)	-	-	-
Net Cost Total	702,766	769,998	814,954	5.84%

Girdwood Valley Parks and Recreation
Department: Parks and Recreation
Division: Girdwood Parks and Recreation
(Dept ID # 5480)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	21,500	37,609	-	-100.00%
1301 - Leave/Holiday Accruals	2,030	2,465	-	-100.00%
1401 - Benefits	7,105	2,892	-	-100.00%
Salaries and Benefits Total	30,634	42,966	-	-300.00%
Supplies	11,708	41,300	41,300	-
Travel	-	-	-	-
Contractual/Other Services	310,910	142,920	223,684	56.51%
Manageable Direct Cost Total	353,252	227,186	264,984	16.64%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	353,252	227,186	264,984	16.64%
Intragovernmental Charges				
Charges by Other Departments	62,480	71,474	55,017	-23.03%
Program Generated Revenue				
9441 - Rec Centers And Programs	(6,489)	(6,000)	(6,000)	-
9442 - Sport And Park Activities	(1,047)	-	-	-
9444 - Camping Fees	(509)	-	-	-
9672 - Prior Yr Expense Recovery	(1,428)	-	-	-
Program Generated Revenue Total	(9,473)	(6,000)	(6,000)	-
Net Cost				
Manageable Direct Cost	353,252	227,186	264,984	16.64%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	62,480	71,474	55,017	-23.03%
Program Generated Revenue Total	(9,473)	(6,000)	(6,000)	-
Net Cost Total	406,259	292,660	314,001	7.29%

Girdwood Valley Street Maintenance
Department: Public Works
Division: Other Service Areas
(Dept ID # 7460)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Supplies	19,377	78,200	78,200	-
Travel	-	-	-	-
Contractual/Other Services	589,689	670,600	670,600	-
Manageable Direct Cost Total	609,066	748,800	842,194	12.47%
 Debt Service, Depreciation	-	-	-	-
 Direct Cost Total	609,066	748,800	842,194	12.47%
 Intragovernmental Charges				
Charges by Other Departments	66,971	57,099	59,976	5.04%
 Program Generated Revenue				
9731 - Lease & Rental Revenue	(2,424)	(2,000)	(2,000)	-
Program Generated Revenue Total	(2,424)	(2,000)	(2,000)	-
 Net Cost				
Manageable Direct Cost	609,066	748,800	842,194	12.47%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	66,971	57,099	59,976	5.04%
Program Generated Revenue Total	(2,424)	(2,000)	(2,000)	-
Net Cost Total	673,613	803,899	900,170	11.98%

Submitted by: Chair of the Assembly at
the Request of the Mayor
Prepared by: Office of Management
and Budget
For Reading: April 10, 2012

CLERK'S OFFICE

APPROVED

Date: 4-24-12 ANCHORAGE, ALASKA
AO NO. 2012-40

AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE
ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2012

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage
School District for tax year 2012. The Anchorage Assembly levies this tax upon
the full value of all assessed taxable real and personal property, as follows:

Areawide Schools a tax of 7.57 mills

Section 2. The property tax amount approved for 2012 is:

Anchorage School District \$ 238,775,383

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

PASSED AND APPROVED by the Anchorage Assembly this 24th day of
April, 2012.

Ernie Hall
Chair

ATTEST:

Denise E. Duenkel
Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 227-2012

Meeting Date: April 10, 2012

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 2012
7
8

9 This memorandum transmits the ordinance to establish the 2012 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 2012. These reflect one half of the property taxes
13 required for ASD's fiscal year 2011-2012 operating budget, and one half of the
14 property taxes required for ASD's fiscal year 2012-2013 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 2012.
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

Submitted by: Chairman of the Assembly
at the request of the
School Board
Prepared by: Anchorage School District
For Reading: March 13, 2012

CLERK'S OFFICE
APPROVED

Date: 3-27-12

IMMEDIATE RECONSIDERATION ANCHORAGE, ALASKA
FAILED 3-27-12 AO NO. 2012-25


AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT
OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL
DISTRICT FOR ITS FISCAL YEAR 2012-2013 AND DETERMINING AND
APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET
AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

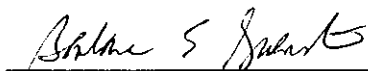
Section 1. That the FY 2012-2013 Proposed Anchorage School District
Financial Plan in the amount of \$726,842,354 has been approved by the Anchorage
Assembly and that, of said amount, the amount of \$239,963,319 is the amount of
money to be contributed from local property taxes or other local sources and is
hereby appropriated for school purposes to fund the School District for its
2012-2013 fiscal year.

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

PASSED AND APPROVED by the Anchorage Assembly, this 27th day of
March 2012.


Chair of the Assembly

ATTEST


Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 122-2012

Meeting Date: March 13, 2012

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2012-25 ANCHORAGE SCHOOL DISTRICT
FY 2012-2013 FINANCIAL PLAN

PROPOSED FINANCIAL PLAN

The Anchorage School Board has approved the Proposed Financial Plan for FY 2012-2013 in the amount of \$726,842,354. The total recommended budget by individual fund projected is as follows:

<u>Fund</u>	<u>FY 2012-2013 Financial Plan</u>	<u>Percent of Funding</u>			
		<u>Local</u>		<u>State</u>	<u>Federal</u>
		<u>Taxes</u>	<u>Other</u>		
General	\$ 569,140,060	35	2	58	5
Food Service	18,116,350		27		73
Debt Service	86,085,944	47		53	
Grants	<u>53,500,000</u>		4	2	94
Total – All Funds	<u>\$ 726,842,354</u>				
Percent of Revenue Sources to Total		33	3	52	12

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$239,963,319 and the upper limit spending authorization of \$726,842,354 for FY 2012-2013.

THE BUDGETING PHILOSOPHY

The budget provides a financial 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 2012-2013 budget projections reflect the district's on-going efforts to achieve this balance and maximize performance and contain costs.

1 During the early stages of the FY 2012-2013 budget preparation, the school
2 district sought discussions with the Anchorage Assembly to provide an
3 indication of what the district could expect from the Assembly property tax
4 contribution to the ASD. On Tuesday October 25, 2011, AR NO. 2011-296, a
5 resolution of the Anchorage Assembly regarding the annual operating budget
6 of the Anchorage School District for its fiscal year 2012-2013 was submitted.
7 After a discussion by the Assembly which included clarifying amendments,
8 AR NO. 2011-296, as amended, was approved; the Assembly anticipated
9 approving up to \$239,963,319 in property tax revenue, an increase of one
10 percent or \$2,375,874 for all funds in property tax revenue.

11
12 With direction and approval from the School Board, the administration
13 developed the General Fund budget using a portion of the undesignated fund
14 balance as a funding source while still maintaining an unallocated fund balance
15 at the level recommended by industry standards. Separate from the unallocated
16 fund balance, the district continues to restrict fund balance in accordance to the
17 agreement with the municipality to maintain a strong bond rating and maintain
18 all other obligations.

19
20 Over the last couple of months the administration presented the FY 2012-2013
21 Preliminary Financial Plan to the School Board and the public at First and
22 Second Readings of the district's FY 2012-2013 Financial Plan. At the end of the
23 Second Reading on February 9, 2012, the School Board approved the Proposed
24 FY 2012-2013 Financial Plan of \$726,842,354 by unanimous vote.

25
26 Attached is Exhibit I, ASD Memorandum #181 (2011-2012) FY 2012-2013
27 Proposed Financial Plan approved by the School Board as of February 9, 2012.
28 The memorandum details all revenue and expenditure categories and the
29 assumptions taken in preparing the FY 2012-2013 Financial Plan. Exhibit I and
30 the attachments primarily focus on the General Fund as this is the main fund
31 supporting the educational needs of our students.

32
33 Attachments to Exhibit I include:

- 34
35 • Revenue and Expenditure schedules at the time of School Board approval
36 (Attachment A)
37 • School Board Approved Revisions on February 9, 2012 (Attachment B)
38 • Summary of Major Budgeted Revenue Increases and Decreases
39 Summary of Major Budgeted Expenditure Increases and Decreases
40 (Attachment C)

FISCAL POLICIES

The Anchorage School Board's first strategic initiative is to develop a district long-range fiscal plan. This long-range fiscal plan will identify future financial risks, probability of those risks and mitigation measures to reduce the risk. The processes of creating a long-range plan, regardless of revenue, are the following:

1. Identify the key fiscal policies and best practices
2. Determine the salient cost drivers to the budget
3. For each cost driver, determine the range and probability of future costs
4. In order of probability and impact, determine the methods to mitigate risk

Exhibit II, *Creating A High Performing District Through Execution of Sound Fiscal Policy and Best Practices*, outlines the district's key fiscal policies and best practices. These fiscal policies reflect the building blocks of the financial health of ASD. Together ASD's fiscal policies and best practices ensure sound financial management, public transparency and accountability and long-range vision of stewardship. ASD's fiscal policies and best practices are also the foundational elements in which the district builds its budget assumptions and annual budget. Exhibit II outlines ASD's key fiscal policies and best practices.

FISCAL YEAR BUDGET COMPARISON

The following schedule compares by fund the FY 2012-2013 projected revenue/expenditure budgets with those currently approved for FY 2011-2012.

REVENUE/EXPENDITURE BUDGETS

<u>Fund</u>	<u>Revised Budget FY 2011-2012</u>	<u>Proposed Budget FY 2012-2013</u>	<u>Over /(Under) Amount</u>	<u>Percent</u>
General	\$567,544,376	\$569,140,060	\$ 1,595,684	0.28%
Food Service	18,585,350	18,116,350	(469,000)	(2.52%)
Debt Service	87,664,752	86,085,944	(1,578,808)	(1.80%)
Local/State/Federal Grants	51,631,993	53,500,000	1,868,007	3.62%
Education Jobs Bill	7,639,562	-0-	(7,639,562)	(100%)
All Funds	<u>\$733,066,033</u>	<u>\$726,842,354</u>	<u>\$(6,223,679)</u>	(0.85%)

TAXES

	<u>Revised FY 2011-2012</u>	<u>Proposed Budget FY 2012-2013</u>	<u>Increase</u>	<u>Percent</u>
Total	<u>\$237,587,445</u>	<u>\$239,963,319</u>	<u>\$2,375,874</u>	1.00%

1 STUDENT ENROLLMENT PROJECTIONS

2

	FY 2011-2012	FY 2012-2013	Change
	Actuals	Projected	Over Prior
	<u>Sept. 30, 2011</u>	<u>Sept. 30, 2012</u>	<u>Year's Actual</u>
7 Enrollment	48,828	48,698	(130)
8 Full Time Equivalent (FTE)	48,566	48,445	(121)

9

10 SUMMARY

11

12 The FY 2012-2013 Proposed Financial Plan is consistent with the Anchorage
13 School Board's continuing commitment to providing the best possible
14 educational program for all students using available resources. **The Anchorage**
15 **School District requests the full support of the Anchorage Assembly for this**
16 **budget.** Our community's students deserve an excellent education which can
17 only be achieved by consistently meeting their needs and setting high standards.
18 The district's programs require continued improvement and our workforce
19 needs the stability of attracting and retaining the best quality employees we can
20 recruit. The district understands student success is the community's highest
21 priority, and has incorporated citizen and agency concerns in this budget by
22 directing funds to those programs that directly and effectively enhance student
23 achievement. We are grateful for the community and staff support that
24 contributed to the development of this budget and look forward to approval by
25 the Anchorage Assembly.

26

27 Respectfully submitted,

28

29 

30

31 Carol Comeau
32 Superintendent

33

34

35 Attachments
36 CC/CS/MSL

ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

ASD MEMORANDUM #181 (2011-2012)

February 9, 2012

TO: SCHOOL BOARD

FROM: OFFICE OF THE SUPERINTENDENT

SUBJECT: FY 2012-2013 PROPOSED FINANCIAL PLAN
(SECOND READING)

ASD Core Value: *The district will be open, transparent and accountable to the public*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve and authorize the Superintendent to prepare the Anchorage School District's FY 2012-2013 Proposed Financial Plan as set forth in the projected revenue and expenditure schedules accompanying this memorandum. The total recommended budget by individual fund projected is as follows:

<u>Fund</u>	FY 2012-2013 <u>Financial Plan</u>	<u>Percent of Funding</u>			
		<u>Local</u>		State	Federal
		<u>Taxes</u>	<u>Other</u>		
General	\$ 569,140,060	35	2	58	5
Food Service	18,116,350		27		73
Debt Service	86,085,944	47		53	
Grants	<u>53,500,000</u>		4	2	94
Total – All Funds	<u>\$ 726,842,354</u>				
Percent of Revenue Sources to Total		33	3	52	12

The total of local tax contribution to be requested is \$239,963,319.

PERTINENT FACTS:

First Reading of FY 2012-2013 Proposed Financial Plan (2/1/2012)

The School Board considered the FY 2012-2013 Proposed Financial Plan at a special meeting on February 1, 2012. 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 second reading before making any adjustments. Therefore, the total revenues and expenditures remain unchanged in the General, Food Service, Debt Service and Grant Funds. The Financial Plan for FY 2012-2013 at this time totals \$726,842,354.

Currently legislative bills are being introduced and heard with the Alaska Legislature that if passed and approved by the Governor, would have an impact on the District's proposed financial plan for FY 2012-2013. As updated information becomes available, the administration will re-address the FY 2012-2013 Financial Plan this spring as necessary.

OVERVIEW

The total budget for all funds is reduced \$6.2 million from last year. Inclusive in that reduction are program cuts and eliminations in the General Fund in order to balance expenditures to anticipated revenues. The Grants Fund adjusts services regularly based on available funds. All other funds balance without program cuts.

Anticipated inflation and contractual obligations increase the cost of maintaining services currently provided each year. The FY 2012-2013 budget is no exception. With only modest revenues increases expected, service cuts are required in the General Fund to balance expenditures to revenues. Efficiencies are sought regularly through the District and many have been identified this year in order to minimize budget cuts to instructional programs.

Reductions, program eliminations and efficiencies identified in the General Fund amount to \$22.5 million. The fund has also been reduced \$1.8 million anticipating a drop in enrollment for next year. Therefore, total service reductions amount to \$24.3 million. These adjustments are listed in this memo on Attachment B.

This memo only summarizes but does not re-address the pro forma revenue/expenditure assumptions unless there has been a significant change, either in dollar amount or activity. The changes addressed in this memorandum occurred subsequent to the October 24, 2011 Pro Forma memorandum which provides the detailed information and can be found on the District Budget website as well as linked from the October 24 School Board meeting agenda.

SUMMARY OF PRIOR ASSUMPTIONS

The major assumptions in preparing the FY 2012-2013 budget are based on, but not limited to, the following criteria:

- Balanced budget for presentation to the Anchorage Assembly—expenditures equal revenues
- Local property taxes—AR NO. 2011-296 approved appropriation of 1 percent increase in local property taxes
- Alaska Public School Funding Program—no change in the base student allocation of \$5,680; 20 percent special needs funding factor; 13 times intensive needs, and 1 percent CTE funding
- Quality Schools Grant— \$16 per pupil
- Use of fund balance as a revenue source—use \$7 million of unassigned fund balance to reduce the fiscal gap
- Potential adoption or expansion of programs must be funded within existing resources

There are still uncertainties that face the district pertaining to the FY 2012-2013 Financial Plan.

- School Board goals and projects, and other areas of interest
- Legislative action
- Anchorage Assembly action on ASD financial plan
- General Fund contract negotiations for bus drivers and attendants, and exempt employees
- Rate increase/decrease notifications from outside agencies and oil prices
- Federal Impact Aid subject to annual appropriation

SIGNIFICANT CHANGES

State Retirement System Liability Funds:

Effective with this budget, the district will change the policy regarding State Retirement System Liability Funds and no longer include those funds as a budgeted item. This is different from the upper limit request in November to include a fifth fund; there will be no fifth fund and no retirement system liability funds within the approval of the upper limit. Prior year budgets within the FY 2012-2013 budget documents have also been adjusted to exclude these funds for an accurate comparison.

The purpose for this change in fiscal policy is for the same reasons the Municipality identified a few years ago when it began excluding the funds from Municipal budget documents. The liability funding payments are not cash transactions, have no impact or

cost to local taxpayers and are appropriations of the State, not the District or Municipality. Additionally, these funds vary wildly on a year to year basis which makes effective budgeting difficult.

Since the District and Municipality have historically handled these funds differently, this change should reduce confusion. The District budget will not be inflated with the state's contribution to the retirement system liability, instead it will better reflect the true day to day operating costs of the district.

The Administration recognizes and remains grateful for the State's commitment to fund the retirement system liability. Similarly to the Municipality, this non-budgeted item will be appropriately recorded in all financial statements of the District.

UPDATE BY FUND

Food Service—The Food Service Fund remained the same at \$18,116,350 as projected in the pro forma scenario.

Debt Service—After further review, the state reimbursement amount was adjusted changing the total from \$86,157,856 to \$86,085,944. This resulted from a lower anticipated bond sale from \$12.0 million to \$11.1 million using authorized unissued bonds; the projections do not include debt service on any possible future bond propositions that may be approved by the voters in future years.

Grants— The Grants Fund remained the same at \$53,500,000 as projected in the pro forma scenario.

General Fund – The General Fund has significant adjustments since the October 24, 2011 Pro Forma memorandum. They are described below:

Revenue:

Alaska Public School Funding Program— This funding program has a net decrease of \$16,643. The net change results from additional property tax revenue, elimination of summer school revenues, fewer students projected for the transfer of the Spring Creek Correctional facility, and an increased enrollment projection for Frontier Charter School.

Local property taxes—The local property tax revenue for FY 2012-2013 assumes the Anchorage Assembly's October 25, 2011 approval of AR NO. 2011-296 that increases the District's share of property taxes by 1 percent for a total of \$239,963,319. Of this approved property tax funding, \$199,901,539 is designated for the General Fund and \$40,061,780 is designated for the Debt Service Fund.

Summer school fees— Due to the recommendation to eliminate the expenditures for summer school at all levels, \$286,000 of summer school revenue was eliminated.

E-rate—Due to further review of eligible e-rate expenditures, the e-rate revenue was increased by \$50,000.

Fund balance— Use of \$7 million in fund balance as a revenue source in the budget remains consistent. However an anticipated increase in restricted fund balance for the municipal bond rating will adjust the previous remaining percentages of unallocated fund balance from 3.7 percent to closer to 3 percent. This reallocation would not reduce the overall amount and therefore the administration believes the use of \$7 million of fund balance in this budget remains appropriate.

Expenditures:

The following expenditure budgetary adjustments have been made after months of staff discussions on the Value-Based Budget process, research and analysis, and then compiling the data. The change in the General Fund budget includes approximately \$26.1 million of increases and \$24.3 million in reductions, resulting in a net increase of \$1.8 million.

Budgetary expenditure increases:

Contractual increases	\$15.1 million
Education Jobs Bill positions	7.6 million
Response to Instruction	1.2 million
Equipment Replacement Fund	1.0 million
Additional services	1.2 million

The following positions have been added:

In the Classroom

- Education Jobs Bill (82 FTE)
- Special service teacher for the ACE program (1 FTE)

Direct Classroom Support

- Stem Coordinator (1 FTE)

Budgetary expenditure decreases:

In order to provide a balanced budget, approximately \$24.3 million in service cuts have been proposed in this budget.

*See Attachment B

Program eliminations include:

Summer school – elementary, middle and high school	(\$2.8 million)
Graduation coaches	(.6 million)*
Career guides	(1 million)
Middle level ISS teachers	(.6 million)*

Student Support Program Supervisors	(.2 million)
Romig master plan facilitator	(.1 million)

Programs reduced through ratio or service level adjustment include:

Elementary counselors	(.6 million)
Elementary librarians and assistants	(.4 million)*
Special Education/Related Services	(2.8 million)*
ELL services	(.3 million)
Gifted Education services	(.3 million)*
Curriculum & Instructional Support	(.8 million)
Maintenance positions and project funds	(.8 million)*
Purchasing/Warehouse positions	(.4 million)
Custodial positions	(.1 million)

Other significant budget adjustments include:

Projected enrollment decrease	(\$1.8 million)
Increase attrition factor based on recent year actual costs	(1.2 million)
One-time cut of bandwidth costs	(.2 million)
One-time cut of utilities based on recent year actual and projected costs	(.4 million)
One-time cut of IT equipment refresh	(2.3 million)
Class-size adjustment – 48.5 FTE (grades 3-12)	(4.6 million)*

*See Attachment B

A comprehensive list of all the reductions are listed on Attachment B. All together, the budget includes a net reduction of approximately 87 full-time equivalent positions.

Class size increase detail:

A discussion regarding the avoidance of increased class size occurred during the October 24th pro forma deliberation where the Administration and School Board all concurred that class size is important to maintain. Unfortunately with the significant program cuts above, a reduction was still required. To meet the required dollar reduction, increasing class size was determined necessary. The following chart indicates the adjustment made for FY 2012-2013.

Grade	Current PTR	Change
Kindergarten (FTE)	20.50 to 1	
Grade 1	21.00 to 1	
Grade 2	24.25 to 1	
Grade 3	24.25 to 1	24.75 to 1
Grades 4-6	27.25 to 1	28.25 to 1
Grades 7-8	26.25 to 1	27.25 to 1
Grades 9-12	27.91 to 1	29.41 to 1
Special Education	Staffing is based upon demonstrated need however several positions were reduced for FY 2012-2013	

WHAT IF ASD RECEIVES ADDITIONAL FUNDING

The above recommended positions and program eliminations were difficult decisions to make; these are important programs and positions. If available funding increases are approved by the State Legislature and Governor, the Administration would recommend adding back the following programs. These are in no particular order.

- Class size grades 3 - 12
- Elementary counselors and librarians
- Middle level ISS teachers
- High school summer school
- Certificated staff that provide direct services to students with disabilities
- Maintenance staff

FISCAL YEAR BUDGET COMPARISON

The following schedule compares by fund the FY 2012-2013 projected revenues/expenditures with those currently approved for FY 2011-2012.

REVENUE/EXPENDITURE BUDGETS

	Revised Budget FY 2011-2012	Proposed Budget FY 2012-2013	% Over /Under Prior Year
General Fund	\$ 567,544,376	\$ 569,140,060	.28%
Food Service	18,585,350	18,116,350	(2.52)%
Debt Service	87,664,752	86,085,944	(1.80)%
Grants	51,631,993	53,500,000	3.62%
Education Jobs Bill	7,639,562		(100)%
All Funds	\$ <u>733,066,033</u>	\$ <u>726,842,354</u>	(0.85)%

TAXES

	Revised FY 2011-2012	Proposed FY 2012-2013	Increase
General	\$196,307,312	\$199,901,539	\$3,594,227
Debt Service	<u>41,280,133</u>	<u>40,061,780</u>	<u>(1,218,353)</u>
All Funds	<u>\$237,587,445</u>	<u>\$239,963,319</u>	<u>\$2,375,874</u>

Attachments
CC/CS/MSL

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

Anchorage School District
Fiscal Year 2012-2013

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2012-2013 Revenue/Source Projections	2012-2013 Expenditure Projections
	Taxes	Local Other	State	Federal		
General	\$ 199,901,539	\$ 14,019,000	\$ 328,369,521	\$ 26,850,000	\$ 569,140,060	\$ 569,140,060
Food Service		4,873,569		13,242,781	18,116,350	18,116,350
Debt Service	40,061,780		45,746,752	277,412	86,085,944	86,085,944
Local, State and Federal Grants		2,045,157	1,305,445	50,149,398	53,500,000	53,500,000
TOTAL	\$ 239,963,319	\$ 20,937,726	\$ 375,421,718	\$ 90,519,591	\$ 726,842,354	\$ 726,842,354
Percentage of Revenue Sources to Total Revenue Projections	33.01%	2.88%	51.65%	12.46%	100.00%	

Computation of Total Taxes
for Calendar Year 2012

		General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2011-2012 Budget: January 1, 2012/June 30, 2012	\$ 237,587,445	\$ 98,153,656	\$ 20,640,067
Amount required to fund first half of Adopted FY 2012-2013 Budget: July 1, 2012/December 31, 2012	\$ 239,963,319	99,950,770	20,030,890
TOTAL Taxes for Calendar Year 2012		\$ 198,104,426	\$ 40,670,957
Total Taxes for Calendar Year 2012			
A) <u>Total Taxes 2012</u>	\$ 238,775,383 =7.50 mills	\$ 198,104,426	\$ 40,670,957
Assessed Valuation	\$ 31,623,793,667	\$ 31,623,793,667	\$ 31,623,793,667
		<u>6.20 mills</u>	<u>1.30 mills</u>

A) The 2012 preliminary mill rate is based on a assessed valuation provided by the Municipality of Anchorage Office of Management and Budget. (February 2012) The final assessment will not be available until April 2012.

Anchorage School District
Fiscal Year 2012-2013

**PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2010-2011 TO 2012-2013**

<u>Fund</u>	FY 2010-2011 <u>Revised</u>	FY 2011-2012 <u>Projections</u>	FY 2012-2013 <u>Projections</u>	FY 2012-2013 Change over FY 2011-2012 Revised	
				<u>Amount</u>	<u>Percent</u>
General	\$ 551,041,350	\$ 567,544,376	\$ 569,140,060 (B)	\$ 1,595,684	0.28%
Food Service	17,470,951	18,585,350	18,116,350	(469,000)	(2.52%)
Debt Service	87,423,992	87,664,752	86,085,944	(1,578,808)	(1.80%)
Local/State/ Federal Grants	63,442,840	51,631,993	53,500,000	1,868,007	3.62%
Education Jobs Bill (A)		7,639,562		(7,639,562)	100.00%
 TOTAL	 \$ <u>719,379,133</u> (C)	 \$ <u>733,066,033</u> (C)	 \$ <u>726,842,354</u> (C)	 \$ <u>(6,223,679)</u>	 (0.85%)
<u>Taxes</u>					
General	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539	\$ 3,594,227	1.83%
Debt Service	<u>41,544,114</u>	<u>41,280,133</u>	<u>40,061,780</u>	<u>(1,218,353)</u>	(2.95%)
TOTAL	\$ <u>234,759,972</u>	\$ <u>237,587,445</u>	\$ <u>239,963,319</u>	\$ <u>2,375,874</u>	1.00%

(A) One-time funds

(B) State funding for FY 2012-2013 provides for a base student allocation of \$5,680, a special education intensive factor of thirteen times, and a career technology factor of 1.01; same as current FY 2011-2012 funding.

(C) Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure. For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

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

	FY 2010-2011 Audited Actual	2010-2011 Revised	2011-2012 Revised	2012-2013 Projections	Inc/(Dec) over FY 2011-2012 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539	\$ 3,594,227
Interest	1,930,596	2,600,000	2,800,000	2,800,000	
Other Local	4,548,763	3,574,000	4,404,310	4,219,000	(185,310)
Fund Balance		<u>1,975,000</u>	<u>5,200,000</u>	<u>7,000,000</u>	<u>1,800,000</u>
	199,695,217	201,364,858	208,711,622	213,920,539	5,208,917
State Revenue					
Alaska Public School Funding Program	310,300,774	312,428,682	311,134,270	308,364,385	(2,769,885)
Pupil Transportation	19,611,320	20,059,326	20,390,000	19,596,652	(793,348)
Supplemental State Funding	<u>408,484</u>	<u>408,484</u>	<u>6,508,484</u>	<u>408,484</u>	<u>(6,100,000)</u>
	330,320,578	332,896,492	338,032,754	328,369,521	(9,663,233)
Federal Revenue					
Federal Impact Aid	23,985,834	15,000,000	20,000,000	26,000,000	6,000,000
Medicaid Reimbursement	220,490	1,000,000			
R.O.T.C.	<u>764,192</u>	<u>780,000</u>	<u>800,000</u>	<u>850,000</u>	<u>50,000</u>
	<u>24,970,516</u>	<u>16,780,000</u>	<u>20,800,000</u>	<u>26,850,000</u>	<u>6,050,000</u>
Total General Fund	554,986,311	551,041,350	567,544,376	569,140,060	1,595,684
Food Service Fund					
Sales	3,981,986	5,284,675	4,562,927	4,082,569	(480,358)
Fund Balance	240,241	600,000	600,000	400,000	(200,000)
Federal Reimbursement	<u>13,376,693</u>	<u>11,586,276</u>	<u>13,422,423</u>	<u>13,633,781</u>	<u>211,358</u>
Total Food Service	17,598,920	17,470,951	18,585,350	18,116,350	(469,000)
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	41,544,114	41,544,114	41,280,133	40,061,780	(1,218,353)
Fund Balance			1,000,000		(1,000,000)
Interest	<u>122</u>				
	41,544,236	41,544,114	42,280,133	40,061,780	(2,218,353)
State Sources					
Debt Service	<u>45,738,902</u>	<u>45,879,878</u>	<u>45,107,207</u>	<u>45,746,752</u>	<u>639,545</u>
	<u>45,738,902</u>	<u>45,879,878</u>	<u>45,107,207</u>	<u>45,746,752</u>	<u>639,545</u>
Federal Sources					
Build America Bonds	<u>287,430</u>		<u>277,412</u>	<u>277,412</u>	
	287,430		277,412	277,412	
Total Debt Service	87,570,568	87,423,992	87,664,752	86,085,944	(1,578,808)
Local/State/Federal Grants					
Local Grants	1,119,683	10,506,430	2,056,784	2,045,157	(11,627)
State Grants	1,978,876	2,581,908	1,307,043	1,305,445	(1,598)
Federal Grants	39,252,220	50,354,502	48,268,166	50,149,398	1,881,232
American Recovery & Reinvestment Act	24,846,015				
Education Jobs Bill			<u>7,639,562</u>		<u>(7,639,562)</u>
Total Local/State/Federal Grants	67,196,794	63,442,840	59,271,555	53,500,000	(5,771,555)
Total Revenues	\$ 727,352,593	\$ 719,379,133	\$ 733,066,033	\$ 726,842,354	\$ (6,223,679)
Total Expenditures	\$ 715,280,852	\$ 719,379,133	\$ 733,066,033	\$ 726,842,354	\$ (6,223,679)
Total Taxes – Fiscal Year	\$ 234,759,972	\$ 234,759,972	\$ 237,587,445	\$ 239,963,319	\$ 2,375,874

State funding for FY 2012-2013 provides for a base student allocation of \$5,680, a special education intensive factor of thirteen times, and a career technology factor of 1.01; same as FY 2011-2012 funding. Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure. For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District
Fiscal Year 2012-2013

FINANCIAL BUDGETS AND PROJECTIONS ON A BUDGETARY BASIS

AUDITED ACTUAL FY 2010-2011, REVISED FY 2010-2011 AND FY 2011-2012, PROJECTIONS FOR FY 2012-2013 THROUGH FY 2014-2015

	FY 2010-2011 Audited Actual	FY 2010-2011 Revised	FY 2011-2012 Revised (E)	FY 2012-2013 Projections (E)	FY 2013-2014 Projections (E)	FY 2014-2015 Projections (E)
REVENUES						
Local Taxes	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539	\$ 199,901,539	\$ 199,901,539
Local	6,479,359	6,174,000	7,204,310	7,019,000	6,912,100	7,058,250
Fund Balance		1,975,000	5,200,000	7,000,000		
State	330,320,578	332,896,492	338,032,754 (A)	328,369,521 (A)	330,254,200	332,243,350
Federal	24,970,516	16,780,000	20,800,000	26,850,000	27,550,000	28,266,250
Total General Fund	554,986,311	551,041,350	567,544,376	569,140,060	564,617,839	567,469,389
Food Service Fund	17,598,920	17,470,951	18,585,350	18,116,350	19,272,000	20,500,000
Debt Service Fund	87,570,568	87,423,992	87,664,752	86,085,944 (B)	84,639,131 (B)	83,718,301 (B)
Local, State and Federal Grants	67,196,794	63,442,840	59,271,555	53,500,000	54,575,000	55,666,000
TOTAL REVENUES (G)	\$ 727,352,593	\$ 719,379,133	\$ 733,066,033	\$ 726,842,354	\$ 723,103,970	\$ 727,353,690
EXPENDITURES						
General Fund	\$ 540,964,680	\$ 551,041,350	\$ 567,544,376	\$ 569,140,060	\$ 585,293,616	\$ 580,953,376
General Fund Cuts Required to Balance						
Food Service Fund	17,474,119	17,470,951	18,585,350	18,116,350	19,272,000	20,500,000
Debt Service Fund	89,645,259	87,423,992	87,664,752	86,085,944 (B)	84,639,131 (B)	83,718,301 (B)
Local, State and Federal Grants	67,196,794	63,442,840	59,271,555	53,500,000	54,575,000	55,666,000
TOTAL EXPENDITURES (G)	\$ 715,280,852	\$ 719,379,133	\$ 733,066,033 (C)	\$ 726,842,354 (C)	\$ 743,779,747 (C)	\$ 740,837,677 (C)
FISCAL GAP - Favorable/(Unfavorable)	\$ 12,071,741	\$ -	\$ -	\$ -	\$ (20,675,777)	\$ (13,483,987)
COST PER STUDENT	\$ 14,571	\$ 14,655	\$ 14,901	\$ 14,926	\$ 15,210	\$ 14,971
TAXES						
General Fund	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312 (D)	\$ 199,901,539 (D)	\$ 199,901,539	\$ 199,901,539
Debt Service Fund	41,544,114	41,544,114	41,280,133	40,061,780	39,546,623	38,277,558
TAX LIMITATION	\$ 234,759,972	\$ 234,759,972	\$ 237,587,445	\$ 239,963,319	\$ 239,448,162	\$ 238,179,097
CALENDAR YEAR TAX CONTRIBUTION	\$ 233,853,777	\$ 233,853,777	\$ 236,173,709	\$ 238,775,383	\$ 239,705,741	\$ 238,813,630
FY TAXES PER STUDENT	\$ 4,782	\$ 4,782	\$ 4,829	\$ 4,928	\$ 4,897	\$ 4,813
COST PER STUDENT						
General Fund	\$ 11,020	\$ 11,225	\$ 11,536	\$ 11,687	\$ 11,969	\$ 11,740
Food Service Fund	356	356	378	372	394	414
Debt Service Fund	1,826	1,781	1,782	1,768	1,731	1,692
Local, State and Federal Grants	1,369	1,292	1,205	1,099	1,116	1,125
TOTAL STUDENT COST	\$ 14,571	\$ 14,654	\$ 14,901	\$ 14,926	\$ 15,210	\$ 14,971
TOTAL NUMBER OF STUDENTS (F)	49,091	49,091	49,196	48,698	48,901	49,484
STUDENTS - (FTE) (F)	48,972	48,972	48,923	48,445	48,647	49,227

(A) State funding for FY 2012-2013 provides for a base student allocation of \$5,680, a special education

intensive factor of thirteen times, and a career technology factor of 1.01; same as current FY 2011-2012 funding.

(B) These projections include an anticipated \$11.1 million bond sale using authorized unissued bonds. No further projections are included for propositions that may be approved by the voters in future years.

(C) Includes compensation consideration for all settled and unsettled contracts.

(D) Includes School Resource Officers, ASD portion for cost of sending out tax bills/collections, as well as delinquent property taxes, football stadium, trail/facility fees

(F) Actual enrollment September 30th FY 2010-2011; and projected for FY 2011-2012 through FY 2014-2015.

(G) Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure.

For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District
Fiscal Year 2012-2013

SUMMARY OF GENERAL FUND REVENUES

	FY 2010-2011		FY 2010-2011		FY 2011-2012		FY 2012-2013	
	<u>Audited</u>	<u>Percent</u>	<u>Revised</u>	<u>Percent</u>	<u>Revised</u>	<u>Percent</u>	<u>Projections</u>	<u>Percent</u>
	<u>Actual</u>							
Local Sources								
Local Property Taxes	\$ 193,215,858	34.81 %	\$ 193,215,858	35.06 %	\$ 196,307,312	34.59 %	\$ 199,901,539	35.12 %
Other Local	6,479,359	1.17	6,174,000	1.12	7,204,310	1.27	7,019,000	1.23
Fund Balance			1,975,000	0.36	5,200,000	0.92	7,000,000	1.23
State Sources	330,320,578	59.52	332,896,492	60.41	338,032,754	59.56	328,369,521	57.70
Federal Sources	<u>24,970,516</u>	<u>4.50</u>	<u>16,780,000</u>	<u>3.05</u>	<u>20,800,000</u>	<u>3.66</u>	<u>26,850,000</u>	<u>4.72</u>
TOTAL	<u>\$ 554,986,311</u>	<u>100.00 %</u>	<u>\$ 551,041,350</u>	<u>100.00 %</u>	<u>\$ 567,544,376</u>	<u>100.00 %</u>	<u>\$ 569,140,060</u>	<u>100.00 %</u>

Supplemental State funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure.
For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District
Fiscal Year 2012-2013

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2010-2011 Audited Actual	FY 2010-2011 Revised	FY 2011-2012 Projections	FY 2012-2013 Projections
Municipality of Anchorage Appropriation of Taxes (A)	\$ 193,215,858	\$ 193,215,858	\$ 196,307,312	\$ 199,901,539
Other Local				
Career Center Instructional Projects	63,928	71,000	74,000	75,000
Facilities Rentals	770,435	650,000	690,000	775,000
Nonresident Tuition	56,262	15,000	50,000	50,000
Credit Recovery Fees (B)	16,884	60,000	45,000	15,000
On-line Fee for Non-ASD Student (C)			40,000	40,000
Summer School - Elementary (D)	30,800	25,000	50,000	
Summer School - Middle Level (E)	11,855	25,000	29,160	
Summer School - Secondary (F)	200,725	256,000	260,000	
Musical Instrument Usage Fee (G)	29,308	26,000	28,000	30,000
Middle School Activity Fees (H)	247,583	250,500	267,400	260,000
High School Activity Fees (I)	733,813	742,500	850,000	825,000
Baseline Concussion Impact Fees (J)				37,500
High School Parking Fees (K)	192,155	192,500	211,750	200,000
Other Fees (Training Fees, Documents) (L)	95,362	85,000	84,000	94,500
Property Sales, Insurance Proceeds, and Miscellaneous	467,713	175,500	125,000	117,000
Interest Earnings	1,930,596	2,600,000	2,800,000	2,800,000
E-rate (M)	1,631,940	1,000,000	1,600,000	1,700,000
Fund Balance		1,975,000	5,200,000	7,000,000
	<u>6,479,359</u>	<u>8,149,000</u>	<u>12,404,310</u>	<u>14,019,000</u>
TOTAL	\$ 199,695,217	\$ 201,364,858	\$ 208,711,622	\$ 213,920,539

(A) Includes School Resource Officers, ASD portion for cost of sending out tax bills/collections, as well as delinquent property taxes, football stadium, trail/facility fees.

(B) Credit Recovery Course Fee - \$90/course

(C) On-line Fees for Non-ASD Student - \$400/course

(D) Summer school has been recommended to be eliminated for FY 2012-2013; \$100 FY 2011-2012; \$85 FY 2010-2011

(E) Summer school has been recommended to be eliminated for FY 2012-2013; \$100 FY 2011-2012; \$85 FY 2010-2011

(F) Summer school has been recommended to be eliminated for FY 2012-2013; \$100 in FY 2011-2012; \$90 in FY 2010-2011

(G) Musical Instrument Usage Fee - \$40 with continuation in FY 2012-2013

(H) Middle Level Activity Fees - \$100 in FY 2012-2013; \$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 2012-2013/FY 2011-2012, \$165 in FY 2010-2011, Family Cap \$390 (Middle and High combined)

(J) Baseline Concussion Impact Fees

(K) High School Parking Fees - \$55/semester in FY 2012-2013/FY 2011-2012, \$50 in FY 2010-2011

(L) Training Fees - \$25 per course with continuation in FY 2012-2013

(M) E-rate established by Congress to provide funding to K-12 schools for telecommunications, internet access and internal connections (Network Infrastructure).

Anchorage School District
Fiscal Year 2012-2013

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

		<u>Charter Limit</u>
Taxes Projected—Anchorage School District FY 2011-12		\$ 237,587,445
Less: Prior Year Taxes Required for Debt Service		<u>41,280,133</u>
Net Taxes Approved for General Fund		196,307,312 (A)
<u>Allowable Growth Factors</u>		
Population— 5 year Average	0.9	
CPI—5 average year Anchorage Urban	2.6	
	<u>3.5% As of Feb /2012</u>	<u>6,870,756</u>
Basic Tax Limitation		203,178,068
<u>Plus Exclusions:</u>		
Judgments /Legal Settlements		
Taxes for Operations and Maintenance on New Voter Approved Facilities		
Taxes Requested on New Construction /Property Improvements (B)		<u>2,155,325</u>
Tax Limitation—General Fund		205,333,393
Taxes Requested for Debt Service		<u>40,061,780</u>
TAX LIMITATION FY 2012-2013 (C)		245,395,173
General Fund	199,901,539	
Debt Service Fund (D)	<u>40,061,780</u>	
AR NO 2011-296 APPROVED PROPERTY TAX PROJECTED IN FINANCIAL PLAN—FY 2012-2013 (A) (C)		<u>239,963,319</u>
AMOUNT OVER (UNDER) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u>\$ (5,431,854)</u>

- (A) Includes Resource Officers, football stadium rental, trails, park shelter rental, and a portion of the cost of sending out collections, municipal tax bills and uncollectible portion of delinquent property taxes.
- (B) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.52 mills x \$286,612,342 (2011 construction/property was verified by the Municipality of Anchorage's Office of Management and Budget as of October, 2011) = \$2,155,325.
- (C) An overall 1 percent increase to the local property tax was approved by the Anchorage Assembly (AR No 2011-296) on October 25, 2011.
- (D) The taxes approved for debt service are for sold bonds approved by the qualified voters. These projections include an anticipated \$11.1 M bond sale using authorized unissued bonds. No further projections are included for propositions that may be approved by the voters in future years.

Anchorage School District
Fiscal Year 2012-2013

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

State Sources		FY 2010-2011 Actual Unaudited	FY 2010-2011 Revised	FY 2011-2012 Projections	FY 2012-2013 Projections
Alaska Public School Funding Program (A)		\$ 310,300,774	\$ 312,428,682	\$ 307,534,270	\$ 304,790,927
Career Technology Education (CTE)				3,600,000	3,573,458
Supplemental State Aid Grant (SSAG) (B)				6,100,000	
Pupil Transportation (C)		19,611,320	20,059,326	20,390,000	19,596,652
<u>Supplemental State Funding:</u>					
On-Base Schools (D)		408,484	408,484	408,484	408,484
Retirement systems employer relief (E)					
TOTAL		<u>\$ 330,320,578</u>	<u>\$ 332,896,492</u>	<u>\$ 338,032,754</u>	<u>\$ 328,369,521</u>

(A) Alaska Public School Funding Program - FY 2012-2013

Basic Need Equals 73,302.88 Adjusted ADM x \$5,680 Student Allocation and 13 times for intensive students	\$ 416,360,363
Career Technology Education factor of 1.01 equals 629.13 Adjusted ADM x \$5,680 Student Allocation	3,573,458
Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$25.647 billion	(102,589,817)
Minus Deductible Portion of Federal Impact Aid	(10,162,531)
Add \$16/ adjusted ADM for Quality Schools	1,182,912
Total Alaska Public School Funding Program Aid	<u>\$ 308,364,385</u>

(B) HB 108 provided one-time funding as a supplemental state aid grant to help cover inflationary cost increases based on high energy costs.

(C) Pupil Transportation - District operated and contracted transportation reimbursement (\$407).

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

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

(E) Beginning FY 2012-2013 supplemental state funding for the Teachers and Public Employee Retirement Systems is a non-budgeted item but will be recorded as an expenditure. For comparability purposes FY 2010-2011 and FY 2011-2012 have been restated to reflect this change.

Anchorage School District
Fiscal Year 2012-2013

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

<u>Federal Sources</u>	FY 2010-2011 <u>Actual Unaudited</u>	FY 2010-2011 <u>Revised</u>	FY 2011-2012 <u>Projections</u>	FY 2012-2013 <u>Projections</u>
Federal Impact Aid (A)	\$ 23,985,834	\$ 15,000,000	\$ 20,000,000	\$ 26,000,000
Medicaid (B)	220,490	1,000,000		
R.O.T.C. (C)	<u>764,192</u>	<u>780,000</u>	<u>800,000</u>	<u>850,000</u>
TOTAL	\$ <u>24,970,516</u>	\$ <u>16,780,000</u>	\$ <u>20,800,000</u>	\$ <u>26,850,000</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) It is estimated that participation in this program costs more in lost opportunity than it nets in reimbursement. Therefore, Medicare revenue was eliminated and the district is no longer participating in the program.
- (C) Revenues for FY 2012-2013 reflect trend data of revenue receipts.

Anchorage School District
School Board Approved Budget Revisions on February 9, 2012
FY 2012-2013

Attachment B

Second Reading
2/9/2013

Item	PROGRAM DESCRIPTION	FTE	Expenditures Amount	Revenues Amount
<u>General Fund</u>			\$ 569,140,060	\$ 569,140,060
	<i>Expenditure Revisions</i>			
1.	Travel Out of District School Board Other Legislative Lobby		(7,200)	
2.	Eliminate CTE West High Master Plan Facilitator	(1.0)	(85,450)	
3.	Elementary Class Size Decrease Grades 4 & 5	28.0	2,673,000	
4.	Elementary Class Size Decrease Grade 6	7.0	668,000	
5.	Elementary Librarians	4.0	382,000	
6.	Special Education Counselors	9.0	856,000	
7.	Middle School In-School Suspension	1.4	134,000	
8.	Clerical non-school based (estimate)	(8.0)	(600,000)	
9.	Middle Schools Unallocated FTE	(9.4)	(897,000)	
10.	Elementary/Middle/High/Special Ed Supply Allocation (\$5/student)		(260,000)	
11.	Pending Negotiations		(150,000)	
12.	Legal Fees		(150,000)	
13.	Educational Technology	(1.0)	(100,000)	
14.	Assessment and Evaluation	(1.0)	(100,000)	
15.	Equipment Replacement Fund		(1,000,000)	
16.	Attrition - Salaries		(500,000)	
17.	Attrition - Benefits		(1,000,000)	
18.	Maintenance Projects		(535,457)	
19.	Maintenance Positions	6.0	535,457	
20.	High School Unallocated		(923,972)	
21.	Gifted Program	3.0	282,060	
22.	High School Graduation Coaches	7.0	641,912	
23.	Pending Negotiations (TBD)		136,650	
<i>Total Net Revisions</i>			\$ 0	\$ 0
General Fund Total		45.0	\$ 569,140,060	\$ 569,140,060
General Fund			\$ 569,140,060	\$ 569,140,060
Food Service Fund			18,116,350	18,116,350
Debt Service Fund			86,085,944	86,085,944
Grants Fund			53,500,000	53,500,000
Interim total as of February 9, 2012			\$ 726,842,354	\$ 726,842,354

ANCHORAGE SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF MAJOR BUDGETED REVENUE INCREASES AND DECREASES
FY 2011-2012 COMPARED TO FY 2012-2013
SECOND READING

FY 2011-2012 Revised Revenue Budget **\$ 567,544,376**

Major Budgeted Revenue Decreases:

Supplemental State Aid Grant (SSAG)	(6,100,000)
Alaska Public School Funding Program	(2,743,343)
Pupil Transportation	(793,348)
Summer school high school	(260,000)
Summer school elementary	(50,000)
Credit recovery fees	(30,000)
Summer school middle level	(29,160)
Career Technology Education (CTE) due to enrollment	(26,542)
High school activity fees	(25,000)
High school parking fees	(11,750)
Property Sales, insurance proceeds, and miscellaneous	(8,000)
Middle school activity fees	(7,400)
Total Major Budgeted Revenue Decreases:	(10,084,543)

Adjusted Revenues After Decreases: **557,459,833**

Major Budgeted Revenue Increases:

Federal impact aid	6,000,000
Taxes	3,594,227
Fund balance	1,800,000
E-rate	100,000
Facilities rentals	85,000
R.O.T.C.	50,000
Baseline concussion impact fees	37,500
Other fees (training fees, documents, etc.)	10,500
Music instrument usage fees	2,000
Career Center Instructional Projects	1,000
Total Major Budgeted Revenue Increases:	11,680,227

Net Change: 1,595,684

FY 2012-2013 PROPOSED REVENUE BUDGET **\$ 569,140,060**

ANCHORAGE SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF MAJOR BUDGETED EXPENDITURE INCREASES AND DECREASES
FY 2011-2012 COMPARED TO FY 2012-2013
SECOND READING

FY 2011-2012 Revised Budget	FTE	\$	567,356,088
Major Expenditure Increases & Decreases:			
<u>Districtwide</u>			
Settled Contracts			14,570,881
Response to Instruction (RTI)			1,200,000
Indirect Cost			400,000
Property & Liability Insurance			73,500
Increased Municipality of Anchorage charges for School Resource Officers (SROs)			72,056
Total Districtwide Increases:			16,316,437
Attrition			(2,700,000) *
Utilities			(348,563)
Equipment Replacement Fund			(32,013) *
Total Districtwide Decreases:			(3,080,576)
<u>Elementary</u>			
Elementary Teachers - Jobs Bill	42.00		3,912,930
Elementary Teachers - class size decrease grades 4 & 5	28.00		2,673,000 *
Elementary Teachers - class size decrease grade 6	7.00		668,000 *
Total Elementary Increases:	77.00		7,253,930
Class size increase: K-2 no increase, 3rd grade increase .5, 4th thru 6 increase 1.0	(15.00)		(1,432,113)
Elementary Teachers for lower enrollment	(8.00)		(763,792)
Counselors	(6.00)		(572,846)
Library Assistants	(1.75)		(55,730)
Creating Successful Futures	(1.00)		(95,473)
Summer School - Elementary			(1,120,705)
Supply & Equipment allocation due \$5/student reduction			(130,046) *
Supply & Equipment allocation due to lower enrollment			(27,900)
Breakfast Program			(25,000)
Battle of the Books			(15,705)
Librarians			*
Total Elementary Decreases:	(31.75)		(4,239,310)
Total Elementary Changes:	45.25		3,014,620
<u>Special Education</u>			
Teacher Assistants - Special Education Middle School	1.75		85,034
Teacher Assistants - Special Education High School	1.75		85,034
Health Services Coordinator transferred from grants - Health Services	1.00		113,142
Special Service Teacher for Tapestry - ACE Program	1.00		93,002
Administrative Assistant transferred from grants - Health Services	1.00		74,203
Total Special Education Increases:	6.50		450,415
<u>Counselors and Supplies—Secondary Special Education</u>			
Resource Teachers - Elementary Special Education	(6.00)		(559,067) *
Resource Teacher Assistant - Elementary Special Education	(4.88)		(243,787)
Health Treatment Specialists transferred to grant fund	(2.10)		(173,988)
Teacher Assistants - Speech/Language	(3.40)		(169,950)
Special Service Teacher - Psychology	(1.80)		(167,794)
Special Service Teacher - Special Schools	(1.00)		(93,212)
Teacher Consultant - Elementary Special Education	(1.00)		(93,211)
Special Service Teacher - Elementary Special Education	(1.00)		(93,211)
Preschool Teacher Assistants - Elementary Special Education	(1.63)		(81,301)

Special Education continued...		
Related Services Specialist - Speech/Language	(1.00)	(66,351)
Related Services Technician - OT/PT	(1.00)	(66,229)
Secretary - Special Education Administration	(1.00)	(62,735)
Interpreter for the Deaf	(1.00)	(60,391)
Administrative Assistant - Speech/Language	(1.00)	(58,092)
Teacher Assistant - Psychology	(1.00)	(49,911)
Teacher Assistant - OT/PT	(0.88)	(58,116)
Teacher Assistant	(0.88)	(44,570)
Special Service Teacher - Outreach	(0.50)	(46,570)
IEP Clerical - Special Schools	(0.50)	(16,232)
BVI	(0.45)	(41,983)
Special Service Teacher - OT/PT	(0.30)	(27,941)
Teaching Supplies & Equipment - Elementary Special Education		(36,000)
Extra Help Certificated - Speech/Language		(30,699)
Added Days - Summer School		(28,723)
Contracted Services Instructional - Speech/Language		(14,000)
Supply & Equipment allocation due \$5/student reduction		(9,202) *
Total Special Education Decreases:	(32.32)	(2,393,266)
Total Special Education Changes:	(25.82)	(1,942,851)
<u>Gifted Education</u>		
Special Education Teachers		
Total Gifted Program Changes:	-	0 *
<u>English Language Learner</u>		
Special Service Teachers	(2.00)	(186,422)
Tutor	(1.00)	(47,119)
Secretary	(0.50)	(31,884)
Language & Cultural Liaison	(0.50)	(30,315)
Total English Language Learner Program Decreases:	(4.00)	(295,740)
<u>Middle Schools</u>		
Middle School Teachers - Jobs Bill	16.00	1,490,640
Total Middle School Increases:	16.00	1,490,640
Career Guides	(10.00)	(956,044)
Class size increase of 1.0	(9.50)	(908,242)
Middle School Teachers - Unallocated FTE	(9.40)	(897,000) *
ISS Teachers	(5.00)	(477,869) *
Noon Duty Attendants	(2.25)	(37,552)
Middle School Teachers for lower enrollment	(2.00)	(191,208)
College and Career Ready Coordinator	(1.00)	(97,465)
Romig Master Plan Facilitator	(1.00)	(95,950)
Language Acquisition	(1.00)	(95,605)
Summer School		(459,791)
Response to Instruction (RTI) transferred to support districtwide efforts		(50,000)
Supply & Equipment allocation due \$5/student reduction		(44,755) *
School Business Partnership addenda		(10,107)
Supplies & Equipment due to lower enrollment		(7,900)
Total Middle School Decreases:	(41.15)	(4,329,488)
Total Middle School Changes:	(25.15)	(2,838,848)

High Schools

High School Teachers - Jobs Bill	24.00	2,235,960
Spring Creek Correctional Facility transfer to ASD		318,600
Total High School Increases:	24.00	2,554,560

Class size increase of 1.5	(24.00)	(2,300,494)
High School Teachers for lower enrollment	(8.00)	(766,832)
Student Support Program Supervisor	(1.00)	(95,714)
Student Support Program Supervisor	(1.00)	(89,753)
West High Master Plan Facilitator	(1.00)	(85,450) *
Summer School		(1,188,448)
Addenda for remediation, HSGQE intensive initiative, on-line learning, student stipends, , progressive monitoring and universal screening, software, renewal fees/licenses, remediation work station equipment		(923,972) *
Supply & Equipment allocation due \$5/student reduction		(75,997) *
Student Activities		(53,252)
High School Graduation Qualifying Exam (HSGQE) addenda		(51,010)
Supplies & Equipment due to lower enrollment		(30,200)
College/Career Ready Coordinator addenda		(21,485)
School Business Partnership addenda		(17,132) *
Graduation Coaches		
Total High School Decreases:	(35.00)	(5,699,739)
Total High School Changes:	(11.00)	(3,145,179)

Instructional Support

STEM Coordinator - Curriculum & Instruction	1.00	101,810
RTI Support - Curriculum & Instruction	1.00	93,575
Library corporation (TLC) Licensing		76,150
Total Instructional Support Increases:	2.00	271,535
Educational Technology Teachers	(2.00)	(201,558) *
Music Districtwide	(1.50)	(156,919)
Statistician - Assessment & Evaluation	(1.00)	(100,000) *
Health & Physical Education Teacher Expert - Curriculum & Instruction	(1.00)	(93,211)
Social Studies/Language Teacher Expert - Curriculum & Instruction	(1.00)	(93,210)
Administrative Assistant - Curriculum & Instruction	(1.00)	(58,860)
K-8 Professional Development and Community Outreach/area of mathematics		(425,000)
Career Technology Education		(75,000)
Added Duty - Curriculum & Instruction		(28,723)
TLC Training - Library Resources		(8,750)
AEA to ACE position conversion - Curriculum & Instruction		(8,605)
Contracted Services - Curriculum & Instruction		(6,000)
Total Instructional Support Decreases:	(7.50)	(1,255,836)
Total Instructional Support Changes:	(5.50)	(984,301)

Training & Professional Development

My Learning Plan - Contracted services transferred from grants		50,000
		50,000
Administrative Assistant - Training & Professional Development	(1.00)	(80,940)
Added Days - Training & Professional Development		(34,468)
Substitute Teachers - Training & Professional Development		(15,737)
Total Training & Professional Development Decreases:	(1.00)	(131,145)
Total Training & Professional Development Changes:	(1.00)	(81,145)

Informational Technology

Secretary - Information Support Center

	1.00	54,698
Total Informational Technology Increases:	1.00	54,698

Equipment refresh

(2,320,330)

Bandwidth

(240,000)

Extra Help

(37,950)

Total Informational Technology Decreases:		(2,598,280)
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Total Informational Technology Changes:		(2,543,582)
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Administration/Support Services/Rentals, Community Resources

License fee for facility condition assessment tool/software

35,000

Total Administration/Support Services/Rentals, Community Resources Increases:		35,000
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Clerical - Non-school based

(8.00) (600,000) *

Three Maintenance positions - Warehouse

(3.00) (286,421)

Custodians - Operations

(2.50) (126,258)

One Sr. Administration Clerk - Purchasing

(1.00) (54,800)

One Administrative Assistant - Human Resources

(1.00) (69,838)

~~Six Maintenance positions - Maintenance~~

*

Maintenance Projects

(825,457)

Legal fees - Superintendent

(150,000) *

Contracted Services & Equipment Repair - Maintenance

(101,547)

Contracted Services & Supplies - Communications & Publication Services

(68,921)

Repair Parts - F/M Vehicle Maintenance

(60,000)

Substitute Teachers during training sessions - Human Resources

(55,352)

Transfer Field/Activity Trips - Bus Operations

(50,000)

Super Cargo Vans - Maintenance

(47,497)

Financial Audits - School Board

(45,800)

Travel, legal fees - Superintendent

(20,000)

Supplies, inventory adjustment, self-insured equipment - Warehouse

(13,400)

Arbitration & Recruitment - Human Resources

(12,000)

Crossing Guards, Extra Help, Girdwood Bus - Transportation

(11,820)

Extra Help, supplies - Accounting

(11,768)

Supplies - Maintenance

(8,828)

Travel Out of District - School Board

(7,200) *

Security & Emergency Preparedness

(4,900)

Total Administration/Support Services/Rentals, Community Resources Decreases:	(15.50)	(2,631,807)
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Total Administration/Support Services/Rentals, Community Resources Changes:	(15.50)	(2,596,807)
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Total Major Budgeted Expenditure Increases:	126.50	28,477,215
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Total Major Budgeted Expenditure Decreases:	(168.22)	(26,655,187)
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Net Change:	(41.72)	1,822,028
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Minor Adjustments and Rounding:		(38,056)
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FY 2012-2013 PROPOSED EXPENDITURE BUDGET

\$	569,140,060
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* indicates change made by the School Board during Second Reading on February 9, 2012.

Municipality of Anchorage
MUNICIPAL CLERK'S OFFICE
Agenda Document Control Sheet

A0 2012-25

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT	DATE PREPARED	
	AN ORDINANCE DETERMINING AND APPROVING THE		
	TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET		
	OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS		
	FISCAL YEAR 2012-2013	Indicate Documents Attached <input checked="" type="checkbox"/> AO <input type="checkbox"/> AR <input checked="" type="checkbox"/> M <input type="checkbox"/> IM	
2	DEPARTMENT NAME	DIRECTOR'S NAME	
	Chief Financial Officer	Chad Stiteler, Chief Financial Officer	
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY	HIS/HER PHONE NUMBER	
	Chad Stiteler, Chief Financial Officer	907-742-4369	
4	COORDINATED WITH AND REVIEWED BY	INITIALS	DATE
	Mayor	<i>/</i>	
	Heritage Land Bank		
	Merrill Field Airport		
	Municipal Light & Power		
	Port of Anchorage		
	Solid Waste Services		
	Water & Wastewater Utility		
	Municipal Manager		
	Cultural & Recreational Services		
	Employee Relations		
	Finance, Chief Fiscal Officer		
	Fire		
	Health & Human Services		
	Office of Management and Budget		
	Management Information Services		
	Police		
	Planning, Development & Public Works		
	Development Services		
	Facility Management		
	Planning		
	Project Management & Engineering		
	Street Maintenance		
	Traffic		
	Public Transportation Department		
	Purchasing		
	Municipal Attorney		
	Municipal Clerk		
	Other: Anchorage School District		
	Carol Comeau, Superintendent	<i>CSC</i>	<i>3/2/12</i>
	Chad Stiteler, Chief Financial Officer	<i>[Signature]</i>	<i>3/2/12</i>
5	Special Instructions/Comments		
6	ASSEMBLY HEARING DATE REQUESTED		7 PUBLIC HEARING DATE REQUESTED
	March 13, 2011		
			March 27, 2011

