

Submitted By: Chairman of the Assembly at  
the Request of the Mayor  
Prepared By: Office of Management and  
Budget  
For Reading: April 9, 2013

CLERK'S OFFICE  
**AMENDED AND APPROVED**

Date: 4-23-13  
IMMEDIATE RECONSIDERATION  
FAILED 4-23-13

**ANCHORAGE, ALASKA**  
**AR 2013 - 83 as Amended**

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**  
2 **FUNDS FOR THE 2013 GENERAL GOVERNMENT OPERATING BUDGET FOR THE**  
3 **MUNICIPALITY OF ANCHORAGE**

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6 WHEREAS, the approved 2013 budget for the Municipality of Anchorage was adopted by AO 2012 -  
7 99(S-1) as Amended.

8  
9 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2013;  
10 now, therefore,

11  
12 THE ANCHORAGE ASSEMBLY RESOLVES:

13  
14 **Section 1.** The direct cost amounts set forth for the 2013 fiscal year for the following operating  
15 departments and/or agencies are hereby appropriated for the 2013 fiscal year:  
16

17 Department/Agency	2013 Approved Budget	Revision	2013 Revised Budget
18 <u>GENERAL GOVERNMENT</u>			
19		\$ 63,177	\$ 2,938,108
20 Assembly	\$ 2,874,931	\$ 4,717	\$ 2,879,648
21 Chief Fiscal Officer	8,347,383	(1,256,377)	7,091,006
22		<b>259,526</b>	<b>13,985,011</b>
23 Community Development	13,725,485	(140,474)	13,585,011
24		<b>354,105</b>	<b>3,837,521</b>
25 Employee Relations	3,483,416	583,183	4,066,599
26 Equal Rights Commission	758,892	131	759,023
27 Finance	14,013,279	139,564	14,152,843
28 Anchorage Fire Department	79,013,233	(1,148,125)	77,865,108
29 Health and Human Services	10,054,394	(128,290)	9,926,104
30 Information Technology	1,407,173	(12,928)	1,394,245
31 Internal Audit	701,432	4,156	705,588
32 Library	8,060,573	(96,058)	7,964,515
33 Management and Budget	768,218	48,884	817,102
34		<b>802,836</b>	<b>3,542,689</b>
35 Office of the Mayor	2,739,853	1,297,836	4,037,689
36 Municipal Attorney	7,367,439	378,513	7,745,952
37		<b>269,576</b>	<b>12,507,327</b>
38 Municipal Manager	12,237,751	261,101	12,498,852
39 Non-Departmental (TANS DS Fund 101)	116,779	(5,865)	110,914
40 Parks and Recreation	20,584,933	(147,439)	20,437,494
41 Anchorage Police Department	86,911,417	(301,360)	86,610,057

## Resolution to Revise and Appropriate 2013 General Government Operating Budget

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		2013 Approved Budget	Revision	2013 Revised Budget
1	Department/Agency			
2	Public Transportation	22,689,086	(160,511)	22,528,575
3	Public Works	109,078,309	309,526	109,387,835
4	Purchasing	1,630,778	28,265	1,659,043
5	Real Estate Services	8,144,680	(2,942)	8,141,738
6			<b>\$ (601,636)</b>	<b>\$ 414,107,798</b>
7	Subtotal General Government Agencies	\$ 414,709,434	\$ (344,493)	\$ 414,364,941
8				
9	<b><u>POLICE AND FIRE (P&amp;F) RETIREMENT CONTRIBUTIONS</u></b>			
10	Fire - P&F Medical and Trust	\$ 10,528,388	\$ (225,479)	\$ 10,302,909
11	Police - P&F Medical and Trust	11,505,776	(358,971)	11,146,805
12	Subtotal Police and Fire Retirement Contr.	\$ 22,034,164	\$ (584,450)	\$ 21,449,714
13				
14	<b><u>INTERNAL SERVICE AGENCIES</u></b>			
15	Municipal Manager--Self Insurance	\$ 10,359,218	\$ 1,024	\$ 10,360,242
16	Information Technology	16,071,439	685,142	16,756,581
17	Subtotal Internal Service Agencies	\$ 26,430,657	\$ 686,166	\$ 27,116,823
18				
19	<b><u>SPECIAL REVENUE FUND</u></b>			
20	Finance - Convention Ctr Reserve	\$ 12,574,459	\$ 101,493	\$ 12,675,952
21				
22			<b>\$ (398,427)</b>	<b>\$ 475,350,287</b>
23	GRAND TOTAL GENERAL GOVERNMENT	\$ 475,748,714	\$ (141,284)	\$ 475,607,430

25 **Section 2.** The function cost amounts set forth for the 2013 fiscal year for the following operating  
 26 funds are hereby appropriated (see **Section 4**):

	Fund	2013 Approved Budget	Revision	2013 Revised Budget
28	No. Fund Description			
29	<b><u>GENERAL FUNDS</u></b>			
30			<b>\$ (5,738,400)</b>	<b>\$ 130,464,282</b>
31	101 Areawide General	\$ 136,202,682	\$ (5,481,257)	\$ 130,721,425
32	104 Chugiak Fire SA	1,154,907	45,586	1,200,493
33	105 Glen Alps SA	344,342	(26,358)	317,984
34	106 Girdwood Valley SA	2,043,027	112,199	2,155,226
35	111 Birchtree/Elmore LRSA	253,243	7,508	260,751
36	112 Sec. 6/Campbell Airstrip LRSA	136,718	1,875	138,593
37	113 Valli-Vue Estates LRSA	118,040	4,953	122,993
38	114 Sky ranch Estates LRSA	33,129	1,946	35,075
39	115 Upper Grover LRSA	14,925	125	15,050
40	116 Raven Woods/Bubbling Brook LRSA	16,630	525	17,155
41	117 Mt. Park Estates LRSA	32,784	1,540	34,324
42	118 Mt. Park/Robin Hill RRSA	144,577	6,441	151,018
43	119 Chugiak/Birchwood/Eagle River RRSA	6,864,725	(4,353)	6,860,372
44	121 Eaglewood Contributing RSA	107,069	922	107,991
45	122 Gateway Contributing RSA	2,115	(3)	2,112
46	123 Lakehill LRSA	47,596	2,936	50,532



## Resolution to Revise and Appropriate 2013 General Government Operating Budget

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Fund No.	Fund Description	2013 Approved Budget	Revision	2013 Revised Budget
124	Totem LRSA	22,782	1,304	24,086
125	Paradise Valley South LRSA	13,070	516	13,586
126	SRW Homeowners LRSA	50,526	1,408	51,934
129	Eagle River Street Light SA	571,509	13,282	584,791
131	Anchorage Fire SA	70,540,034	832,647	71,372,681
141	Anchorage Roads & Drainage SA	67,618,911	451,746	68,070,657
142	Talus West LRSA	112,758	10,179	122,937
143	Upper O'Malley LRSA	646,170	14,362	660,532
144	Bear Valley LRSA	52,535	1,422	53,957
145	Rabbit Creek View/Heights LRSA	94,322	2,798	97,120
146	Villages Scenic Parkway LRSA	19,452	650	20,102
147	Sequoia Estates LRSA	21,166	1,298	22,464
148	Rockhill LRSA	45,021	2,326	47,347
149	South Goldenview Area RRSA	572,980	31,685	604,665
151	Anchorage Metropolitan Police SA	114,072,274	1,026,323	115,098,597
161	Anchorage Parks & Recreation SA	19,778,274	453,766	20,232,040
162	Eagle River/Chugiak Parks/Rec SA	4,096,227	(152,257)	3,943,970
181	Anchorage Building Safety SA	6,621,229	623,181	7,244,410
191	Public Finance & Investment Fund	1,660,495	1,979	1,662,474
			<b>\$ (2,263,943)</b>	<b>\$ 431,862,301</b>
	Subtotal General Funds	<b>\$ 434,126,244</b>	<b>\$ (2,006,800)</b>	<b>\$ 432,119,444</b>
	<b><u>SPECIAL REVENUE FUNDS</u></b>			
202	Convention Center Reserves	\$ 12,574,459	\$ 101,493	\$ 12,675,952
221	Heritage Land Bank	2,474,217	(1,260,268)	1,213,949
	Subtotal Special Revenue Funds	<b>\$ 15,048,676</b>	<b>\$ (1,158,775)</b>	<b>\$ 13,889,901</b>
	<b><u>DEBT SERVICE FUND</u></b>			
301	PAC Surcharge Revenue Bond	\$ 339,813	\$ -	\$ 339,813
	<b><u>INTERNAL SERVICE FUNDS</u></b>			
602	Self-Insurance	\$ (4,981,042)	\$ 1,507,456	\$ (3,473,586)
607	Management Information Systems	1,031,442	429,062	1,460,504
	Subtotal Internal Service Funds	<b>\$ (3,949,600)</b>	<b>\$ 1,936,518</b>	<b>\$ (2,013,082)</b>
			<b>\$ (1,486,199)</b>	<b>\$ 444,078,934</b>
	<b>GRAND TOTAL GENERAL GOVERNMENT</b>	<b>\$ 445,565,133</b>	<b>\$ (1,229,056)</b>	<b>\$ 444,336,076</b>

**Section 3.** The amount of, not to exceed, Four Million Two Hundred Thousand (\$4,200,000) Dollars is hereby appropriated as contributions from General Government, Enterprise and Utilities Funds to the Information Technology Capital Improvement Program (CIP) Fund (608) for the SAP capital project.

**Section 4.** The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

Resolution to Revise and Appropriate 2013 General Government Operating Budget  
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1 **Section 5.** This resolution shall take effect immediately upon passage and approval by the Assembly.

2  
3 PASSED AND APPROVED by the Anchorage Assembly this 23<sup>rd</sup> day of April, 2013.

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6 

7 Chair of the Assembly

8 ATTEST:

9  
10  Per Barbara A. Jones

11  
12 Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

**AM No. 238-2013**

**Meeting Date:** April 9, 2013

**FROM: MAYOR**

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
REVISING AND APPROPRIATING FUNDS FOR THE 2013  
GENERAL GOVERNMENT OPERATING BUDGET FOR THE  
MUNICIPALITY OF ANCHORAGE**

Assembly Resolution 2013-83 reflects the Administration's proposed revisions to the 2013 General Government Operating Budget. The proposed package updates projected revenue, fine-tunes 2013 direct costs, and funds items that were not anticipated at the time the 2013 budget was approved last December.

When compared to the 2013 budget approved in December, the proposed revised direct cost budget decreases by \$141,284. Underlying this number are shifts in revenue sources based on updated information, expenditure adjustments primarily due to debt realignment and aligning personnel projections with actual costs and inclusion of one-time proposals. A detailed listing of each change is attached to this AM. Highlights include:

### Use of Prior Year Fund Balance

Careful management of 2012 department budgets resulted in a \$6.15 million savings in the five major funds (property taxes) at year-end. Each year, this savings can be used 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 2013 Budget, as approved last December, appropriated \$7.8 million of anticipated 2012 year-end savings; the revised budget uses the remaining \$6.15 million.

### Revenue Adjustments

As a result of updating revenue projections, there is a \$1.8 million decrease in non-property taxes primarily due to reduced MUSA payments offset with estimated increases in auto tax, tobacco tax and interest income.

### Expenditure Adjustments

A net \$141 thousand reduction in direct costs is proposed, attributable mainly to: an increase of \$342 thousand for voter approved bond O&M; a reduction of \$3.2 million in aligning personnel costs with actuals; \$1 million of other expenditure adjustments offset by a \$3.2 million budget alignment that reverses contribution budget for fund balance use within Areawide Fund (101). Additionally, \$4 million of one-time items are proposed to be funded with prior-year savings, leaving \$2.1 million of prior-year savings for tax relief.



## AM Re: 2013 Revised Budget Amendments

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**Total Property Tax Requirement**

The revised budget requires \$7.5 million less in property taxes than the 2013 Approved budget, using \$7.3 million of ASD taxing capacity instead of the \$13.8 million included in the 2013 Approved budget.

The Administration proposes \$2.1 million in property tax relief that will be funded with 2012 fund balance.

**One-time Spending**

The revised budget includes one-time spending proposal of \$ 4 million. The proposal includes \$1.95 million contribution of prior-year fund balance, to be used as a contribution to support overtime and non-labor dedicated to the SAP ERP that is scheduled to go live October 1 of this year. Straight-time labor dedicated to the SAP project development and implementation will be charged to the operating budgets and then transferred to the Information Technology Capital Improvement Program (CIP) Fund (608). The amount of the transfer will be recorded in the operating budget as a contribution to fund 608.

Other one-time spending projects include the following: \$800 thousand to support the Anchorage Centennial Project, \$400 thousand to evaluate development options at Ship Creek, \$100 thousand for additional community grants, \$300 thousand for a position classification study, and \$416 thousand for legal reserves and legal software.

**THE ADMINISTRATION RECOMMENDS APPROVAL.**

Prepared by:	Office of Management and Budget
Recommended by:	Marilyn Banzhaf, Acting Director, Office of Management and Budget
Concur:	Lucinda Mahoney, CFO
Concur:	George J. Vakalis, Municipal Manager
Respectfully Submitted:	Daniel A. Sullivan, Mayor

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
1							* adjusted to reflect exclusion of fund 731 from General Government				
2		<b>2013 Approved General Government Operating Budget</b>		-	-	\$ 475,748,714	\$ 178,477,856	\$ 30,183,580	\$ 4,850,803	\$ 245,551,216	\$ 16,685,259
3											
4		<b>Prior Year Fund Balance Adjustments to Offset 2013 Property Taxes (5 Major Funds)</b>									
5	Area Wide	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	101	-	-	-	-	-	8,864,576	(8,864,576)	-
6	Fire	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	131	-	-	-	-	-	111,028	(111,028)	-
7	Public Works	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	141	-	-	-	-	-	(2,067,183)	2,067,183	-
8	Police	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	151	-	-	-	-	-	(1,345,564)	1,345,564	-
9	Parks and Recreation	Prior year property taxes and other revenue available to offset 2013 property taxes required after meeting 10% unreserved fund balance for bond rating designation and 2.25% working capital designation.	161	-	-	-	-	-	586,582	(586,582)	-
10		<b>Total Prior Year Fund Balance Adjustments to Offset 2013 Property Taxes (5 Major Funds)</b>		-	-	-	-	-	6,149,439	(6,149,439)	-
11											
12		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		-	-	\$ 475,748,714	\$ 178,477,856	\$ 30,183,580	\$ 11,000,242	\$ 239,401,777	\$ 16,685,259
13		<b>Revenue Adjustments</b>									
14	Taxes and Reserve	<b>Auto Tax</b> - Update based on the higher level of revenues received in FY 2012 due to the tax rate increase and expected continuation into 2013.	multi	-	-	-	826,000	-	-	(811,191)	(14,809)
15	Taxes and Reserve	<b>Tobacco Tax</b> - Number of taxable cigarettes was higher than projected. Increase to align budget with updated 2013 forecast.	101	-	-	-	1,770,936	-	-	(1,770,936)	-
16	Taxes and Reserve	<b>Motor Vehicle Rental Tax</b> - Update to reflect lower than expected revenues in 2012 offset by projected 3.2% growth in 2013.	101	-	-	-	(211,510)	-	-	211,510	-
17	Taxes and Reserve	<b>Payment in Lieu of Tax-Private</b> - Update to include the Private PILT payment from Cook Inlet Housing and a revised estimate of the Private PILT payment from Aurora Military Housing.	101	-	-	-	146,251	-	-	(146,251)	-
18	Taxes and Reserve	<b>PILT - Federal</b> - Updated to reflect 2013 projection.	101	-	-	-	(15,649)	-	-	15,649	-
19	Taxes and Reserve	<b>E-911 Surcharge</b> - Updated to reflect greater decline than anticipated in 2012.	101	-	-	-	(128,907)	-	-	128,907	-
20	Taxes and Reserve	<b>Community Revenue Sharing</b> - Adjusted to reflect estimated payment per State of Alaska notification.	101	-	-	-	(376,643)	-	-	376,643	-
21	Public Works	Revenue alignment to reflect anticipated 2013 activity.	multi	-	-	-	7,359	-	-	2,541	(9,900)
22	Police	<b>APD Counter Fines</b> - Revenue alignment to reflect anticipated 2013 activity.	151	-	-	-	(200,000)	-	-	200,000	-
23	Police	<b>Other Fines and Forfeitures</b> - Revenue alignment to reflect anticipated 2013 activity.	151	-	-	-	100,000	-	-	(100,000)	-
24	Police	<b>Police Services</b> - State of Alaska, Department of Transportation recommendation.	151	-	-	-	(150,000)	-	-	150,000	-
25	Police	<b>Restricted Contributions</b> - School Resource Officer costs to be paid by Anchorage School District.	151	-	-	-	9,216	-	-	(9,216)	-
26	Taxes and Reserve	<b>Hotel / Motel Tax</b> - Update to reflect higher than expected growth in revenues in 2012 and projected 3.2% growth in 2013.	multi	-	-	177,069	483,463	-	(177,069)	(129,325)	-
27	Multiple	<b>Cash Pool Short-Term Interest</b> - Updated projection for 2013	multi	-	-	-	1,020,859	-	(163,172)	(734,274)	(123,413)
28	Taxes and Reserve	<b>Other Short-Term Interest</b> - Updated projection for 2013	5 maj	-	-	-	267,000	-	-	(267,000)	-
29	Taxes and Reserve	<b>MUSA Payments (Subject to Tax Cap)</b> - Adjustment based on AWWU, ML&P and SWS 2011 net plant value and 2012 mill rates.	101	-	-	-	(1,567,635)	-	-	1,567,635	-
30	Taxes and Reserve	<b>Utility Dividend</b> - ML&P - Adjustment based on actual 2011 revenues.	101	-	-	-	(192,509)	-	-	192,509	-
31	Taxes and Reserve	<b>MESA Payments (Subject to Tax Cap)</b> - Adjustment based on Port, Merrill Field and ACDA 2011 net plant values and 2012 mill rates.	101	-	-	-	153,533	-	-	(153,533)	-
32	Fire	<b>Ambulance Fees</b> - Increase based on 2012 actuals.	101	-	-	-	500,000	-	-	(500,000)	-



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
33	Community Development	<b>Building Fees</b> - Increase based on 2012 actuals, assumption of 0% construction growth.	multi	-	-	-	450,000	-	(300,000)	(150,000)	-
34		<b>Total Revenue Adjustments</b>		-	-	177,069	2,891,764	-	(640,241)	(1,926,332)	(148,122)
35		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		-	-	\$ 475,925,783	\$ 181,369,620	\$ 30,183,580	\$ 10,360,001	\$ 237,475,445	\$ 16,537,137
37		<b>Revenue Adjustments - Impact of Repeal of AO 2012-104(S-1) with AO 2012-116(S)</b>									
38	Community Development	<b>Platting and Zoning - Right-of-Way Fees</b> - Increase 12.5% - repealed.	101	-	-	-	(219,188)	-	-	219,188	-
39	Community Development	<b>On-Site Water &amp; Wastewater Fee</b> - Increase of 5% - repealed.	101	-	-	-	(20,500)	-	-	20,500	-
40	Fire	<b>Ambulance Fees</b> - Increase of \$300 - repealed.	101	-	-	-	(1,500,000)	-	-	1,500,000	-
41	Health and Human Services	<b>Food Safety and Sanitation</b> - Adjust fees and service fees to be in line with program costs - repealed.	101	-	-	-	(40,000)	-	-	40,000	-
42	Health and Human Services	<b>Noise Permits</b> - Increase fees for events, construction and snow removal which have not been adjusted since 2004 - repealed	101	-	-	-	(15,000)	-	-	15,000	-
43	Library	<b>Room Rental Rates</b> - Increase rates for Assembly Chambers, Wilda Marsten Theatre, Public Conference Room, Mountain View Room, and Assembly Chambers - repealed.	101	-	-	-	(150,000)	-	-	150,000	-
44	Public Transportation	<b>Bus Fares</b> - Effective upon approval, increase People Mover and AnchorRIDES fares - repealed.	101	-	-	-	(750,000)	-	-	750,000	-
45	Taxes and Reserve	Contribution for repeal of fees and fines ordinance AO 2012-104(S-1) from MOA Trust Fund 731 per AR 2012-291	101	-	-	-	1,936,000	-	-	(1,936,000)	-
46	Taxes and Reserve	Contribution for repeal of fees and fines ordinance AO 2012-104(S-1) from Public Finance Fund 191 per AR 2012-291	101	-	-	-	609,688	-	-	(609,688)	-
47		<b>Total Revenue Adjustments - Impact of Repeal of AO 2012-104(S-1) with AO 2012-116</b>		-	-	-	(149,000)	-	-	149,000	-
48		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		-	-	\$ 475,925,783	\$ 181,220,620	\$ 30,183,580	\$ 10,360,001	\$ 237,624,445	\$ 16,537,137
50		<b>Expenditure Adjustments - Tax Cap Effect</b>									
51	Parks and Recreation	<b>Voter Approved Bond O&amp;M</b> - 2013 Proposition 4 - Areawide Greenbelt Trail Safety, Park Improvements, Veterans' Memorial and Surface Rehabilitation (Contingent upon certification of April 2, 2013 election results).	161	-	-	63,000	-	-	-	63,000	-
52	Public Works	<b>Voter Approved Bond O&amp;M</b> - 2013 Proposition 3 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds (Contingent upon certification of April 2, 2013 election results).	multi	-	-	278,500	-	-	-	278,500	-
53	Police	<b>Settlements</b> - Rollins - Reduce amount to reflect insurance recovery.	multi	-	-	-	-	-	1,669,429	(1,669,429)	-
54	Police	<b>Settlements - P&amp;F Retirement</b> - Aetna life insurance for disabled employees.	151	-	-	34,000	-	-	-	34,000	-
55	Multiple	<b>Voter Approved Debt Service</b> - Alignment with debt schedule.	101	-	-	2	-	-	-	46,548	(46,546)
56		<b>Total Expenditure Adjustments - Tax Cap Effect</b>		-	-	375,502	-	-	1,669,429	(1,247,381)	(46,546)
57		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		-	-	\$ 476,301,285	\$ 181,220,620	\$ 30,183,580	\$ 12,029,430	\$ 236,377,064	\$ 16,490,591
59		<b>Expenditure Adjustments - Personnel Alignment</b>									
60	Multiple	<b>Salaries, PIP, Svc Rec w/ Ret, SS, MC, etc.</b> - AMEA - reduce COLA from 2.6% for 2013.	multi	-	-	(662,139)	-	-	(38,619)	(605,757)	(17,763)
61	Public Transportation	<b>Salaries, PIP, Svc Rec w/ Ret, SS, MC, etc.</b> - Teamsters - take to actuals.	101	-	-	(108,214)	-	-	-	(108,214)	-
62	Multiple	<b>Salaries, PIP, Svc Rec w/ Ret, SS, MC, etc.</b> - IBEW - take to actuals with Recalculation of pension, money purchase plan, legal trust, apprentice fund (previously used 20% estimate).	multi	-	-	(77,408)	-	-	(56,988)	(20,420)	-
63	Public Works	<b>ENG</b> - Recalculation of pension & apprentice fund (previously used 18% estimate).	141	-	-	(59,584)	-	-	-	(59,584)	-
64	Multiple	<b>EXE, NON, Plumbers</b> - Salaries to actuals.	multi	-	-	13,957	-	-	11,981	(304)	2,280
65	Multiple	<b>Medical</b> - to Actuals - Most projections were at 10% over 2012 1Q budget but were adjusted to 2013 actuals (9% over 2012 actuals - actuals 2013 at 2.5% reduction not 1%)	multi	-	-	(1,142,655)	-	-	(69,163)	(1,061,792)	(11,700)



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
66	Multiple	<u>Leave Cash-Out</u> - Adjust to 3-year average, with adjustments to reflect 2013 anticipated cash-outs (APDEA, NON, etc).	multi	-	-	306,426	-	-	43,252	255,960	7,214
67	Fire	<u>Salaries, PIP, Edu, MICU w/ Ret, SS, MC, etc.</u> - Adjust to reflect 2013 actual participation. 2013 Approved was based on projection, participation for 2013 is set in January. Also, adjust Medical Intensive Care Unit (MICU) uplift (6% for 59 F56 employees acting as Emergency Medical Service (EMS)) by removing line items and adding calculation by salaries module for all FD employees in Areawide Fund (101) offset by adjustment education uplift to actuals.	multi	-	-	(904,748)	-	-	-	(904,748)	-
68	Police	<u>Salaries, PIP, Edu, Allowance for Differentials w/ Ret, SS, MC, etc.</u> - Adjust to reflect 2013 actual participation. 2013 Approved was based on projection, participation for 2013 is set in January.	151	-	-	(351,247)	-	-	-	(351,247)	-
69	Public Works	<u>Chip-Seal</u> - Adjust to actuals (add 17 positions from line items to be calculated by salaries module).	141	-	-	(197,659)	-	-	-	(197,659)	-
70		<b>Total Expenditure Adjustments - Personnel Alignment</b>		-	-	(3,183,271)	-	-	(109,537)	(3,053,765)	(19,969)
71											
72		<b>Running Subtotal of 2013 Revised General Government Operating Budget</b>		-	-	\$ 473,118,014	\$ 181,220,620	\$ 30,183,580	\$ 11,919,893	\$ 233,323,299	\$ 16,470,622
73		<u><b>Expenditure Adjustments - Other</b></u>									
74	Community Development	Add position: Plan Review Engineer.	181	-	1	88,889	-	-	88,889	-	-
75	Community Development	Add funding for currently filled position: GIS Technician II.	101	1	-	85,077	-	-	-	85,077	-
76	Employee Relations	Transfer positions from utilities: Personnel Analyst III & Personnel Analyst II - Labor Relations AWWU and MLP in-house. May start.	101	-	2	162,474	-	162,474	-	-	-
77	Employee Relations	Add position: Benefits Analyst - to assist with the benefits portion of the SAP project, assist with the research that will be necessary for contract negotiations and assist with the day to day benefits operations. May start.	101	-	1	65,237	-	-	-	65,237	-
78	Employee Relations	Add position: Deputy Director II - position	101	-	1	159,078	-	-	-	159,078	-
79	Employee Relations	Continue funding for currently filled position, set to end June 2013: Senior Accountant - add back due to SAP go-live postponement.	101	-	-	63,850	-	-	-	63,850	-
80	Employee Relations	Negotiations prep - Overtime, computers and equipment	101	-	-	70,000	-	-	-	70,000	-
81	Finance	Treasury/Prop Appraisal - Uncapitalize CAMA labor and debt service.	101	-	-	137,180	-	-	-	137,180	-
82	Finance	Controller - add position: Assistant Payroll Manager. May start.	101	-	1	89,622	-	-	-	89,622	-
83	Finance	Computers, copier, training and travel.	101	-	-	31,530	-	-	-	31,530	-
84	Finance	Treasury - add process server cost and revenues	101	-	-	29,000	29,000	-	-	-	-
85	Fire / Police	<u><b>P&amp;F Retirement</b></u> - Adjust contributions to Medical and Trust to reflect actuals.	101	-	-	(618,449)	-	-	-	(618,449)	-
86	Information Technology	Uncapitalize CAMA labor	607	-	-	192,200	-	-	192,200	-	-
87	Management and Budget	Uncapitalize SAP labor	101	-	-	47,800	-	-	-	47,800	-
88	Municipal Attorney	Add funding for currently filled position: Municipal Attorney II.	101	1	-	117,755	-	-	-	117,755	-
89	Municipal Attorney	eDiscovery ongoing support.	101	-	-	22,500	-	-	-	22,500	-
90	Parks and Recreation	Add funding for currently filled positions: Senior Office Associate, Recreation Specialist I and Recreation Program Specialist II.	161	3	-	204,654	-	-	-	204,654	-
91	Public Works	Add funding for currently filled position: Senior Office Associate.	101	1	-	73,346	-	-	-	73,346	-
92	Multiple	<u><b>Budget Alignment</b></u> - TANS debt service in line with 2013 schedule.	5 Maj	-	-	13,124	-	-	-	13,124	-
93	Multiple	<u><b>Budget Alignment</b></u> - Reverse Contribution Expenditures and Contribution Revenues for Areawide Fund (101) use of fund balance. Contributions are not necessary for use of fund balance within the same fund.	101	-	-	(3,205,000)	(3,205,000)	-	-	-	-
94	Multiple	General Liability & Workers Comp new rates including Tax Cap impact reduction for Rollins settlements to reflect insurance recovery.	multi	-	-	-	-	(61,901)	(275,406)	329,698	7,609
95	Multiple	IGCs run with 2013 updated factors.	multi	-	-	-	-	987,199	(714,163)	(223,258)	(49,778)
96		<b>Total Expenditure Adjustments - Other</b>		6.00	6.00	(2,170,133)	(3,176,000)	1,087,772	(708,480)	668,744	(42,169)
97											



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
98		Running Subtotal of 2013 Revised General Government Operating Budget		6.00	6.00	\$ 470,947,881	\$ 178,044,620	\$ 31,271,352	\$ 11,211,413	\$ 233,992,043	\$ 16,428,453
99		Expenditure Adjustments - Transfers									
100	Employee Relations	Office of Equal Opportunity (OEO) - Per AO 2013-34, move OEO labor and non-labor from Employee Relations to Municipal Manager.	101	(2)	-	(222,206)	-	-	-	(222,206)	-
101	Municipal Manager	Office of Equal Opportunity (OEO) - Per AO 2013-34, move OEO labor and non-labor from Employee Relations to Municipal Manager.	101	2	-	222,206	-	-	-	222,206	-
102		Total Expenditure Adjustments - Transfers		-	-	-	-	-	-	-	-
103		Running Subtotal of 2013 Revised General Government Operating Budget		6.00	6.00	\$ 470,947,881	\$ 178,044,620	\$ 31,271,352	\$ 11,211,413	\$ 233,992,043	\$ 16,428,453
104		Expenditure Adjustments - One-Time									
105		Expenditure Adjustments - One-Time									
106	Municipal Attorney	eDiscovery, part of JusticeWeb software package.	101	-	-	266,050	-	-	-	266,050	-
107	Police	Legal fees.	151	-	-	150,000	-	-	-	150,000	-
108	Chief Fiscal Officer	SAP Capital - contribution of Areawide Fund (101) surplus to fund OT labor (\$1.4M) and non-labor capital (\$1.1M) expense.	101	-	-	1,500,000	-	-	-	1,500,000	-
109	Chief Fiscal Officer	SAP Operating - contribution of Areawide Fund (101) surplus to fund non-labor operating (\$1.45M) expense.	101	-	-	450,000	-	-	-	450,000	-
110	Information Technology	SAP non-labor expense funded by contribution from 101 Fund balance through CFO.	607	-	-	450,000	450,000	-	-	-	-
111	Purchasing	Paymentnet 4 Upgrade.	101	-	-	50,000	-	-	-	50,000	-
112	Mayor	Anchorage Centennial.	101	-	-	800,000	-	-	-	800,000	-
113	Employee Relations	Position Classification Study.	101	-	-	300,000	-	-	-	300,000	-
114	Mayor	Ship Creek Development.	101	-	-	400,000	-	-	-	400,000	-
115	Mayor	Contributions to Community Grants.	101	-	-	100,000	-	-	-	100,000	-
116		Total Expenditure Adjustments - One-Time		-	-	4,466,050	450,000	-	-	4,016,050	-
117		Running Subtotal of 2013 Revised General Government Operating Budget		6.00	6.00	\$ 475,413,931	\$ 178,494,620	\$ 31,271,352	\$ 11,211,413	\$ 238,008,093	\$ 16,428,453
118		Board Requests from Service Areas (SA) with Maximum Tax Rates									
119		Board Requests from Service Areas (SA) with Maximum Tax Rates									
120	Fire	Chugiak Fire SA Fire and Rescue - Adjust budget to maximum mill rate 1.0.	104	-	-	(38,791)	-	-	-	-	(38,791)
121	Public Works	Glen Alps - Adjust budget to the maximum mill rate of 2.75.	105	-	-	16,098	-	-	-	-	16,098
122	Fire	Girdwood Valley SA - Workers' compensation insurance	106	-	-	75,000	-	-	-	-	75,000
123	Public Works	Girdwood Valley SA - Adjust in line with Girdwood Board of Supervisors request.	106	-	-	4,763	1,000	-	-	-	3,763
124	Public Works	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50.	111	-	-	9,508	-	-	-	-	9,508
125	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	-	-	1,375	-	-	-	-	1,375
126	Public Works	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40.	113	-	-	5,353	-	-	-	-	5,353
127	Public Works	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30.	114	-	-	2,246	-	-	-	-	2,246
128	Public Works	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00.	115	-	-	225	-	-	-	-	225
129	Public Works	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50.	116	-	-	725	-	-	-	-	725
130	Public Works	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00.	117	-	-	1,840	-	-	-	-	1,840
131	Public Works	Mt Park/Robin Hill LRSA - Adjust budget to the maximum mill rate of 1.30.	118	-	-	6,141	-	-	-	-	6,141
132	Public Works	CBERRRSA - Adjust tax supported budget to a mill rate of 2.00 and apply fund balance to retain current budget levels.	119	-	-	(94)	-	-	600,000	-	(600,094)
133	Public Works	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget.	121	-	-	922	-	-	-	-	922
134	Public Works	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget.	122	-	-	(3)	-	-	-	-	(3)
135	Public Works	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50.	123	-	-	3,636	-	-	-	-	3,636
136	Public Works	Totem LRSA - Adjust budget to the maximum mill rate of 1.50.	124	-	-	2,704	-	-	-	-	2,704
137	Public Works	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00.	125	-	-	416	-	-	-	-	416
138	Public Works	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50.	126	-	-	1,408	-	-	-	-	1,408
139	Public Works	Eagle River Street Light SA - Adjust budget to the maximum mill rate of .50 mills.	129	-	-	25,791	-	-	-	-	25,791
140	Public Works	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30.	142	-	-	9,479	-	-	-	-	9,479
141	Public Works	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00.	143	-	-	14,362	-	-	-	-	14,362
142	Public Works	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50.	144	-	-	1,222	-	-	-	-	1,222



## 2013 Revised Operating Budgets

**TOTAL PROPERTY TAXES** **\$ 253,218,733**

CLERK'S OFFICE  
**AMENDED AND APPROVED**

Date: 4-23-13

Submitted by: Chairman of the Assembly  
 at the Request of the Mayor  
 Prepared by: Office of Management and  
 Budget  
 For Reading: April 9, 2013

**ANCHORAGE, ALASKA**  
**AO NO. 2013-57 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 2013**

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 2013. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

<b>Section 2.</b>	Areawide General, Fund 101	a tax of (0.43) mills
<b>Section 3.</b>	City Service Area, Fund 102	a tax of 0.00 mills
<b>Section 4.</b>	Chugiak Fire Service Area, Fund 104	a tax of 1.00 mills
<b>Section 5.</b>	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
<b>Section 6.</b>	Girdwood Valley Service Area, Fund 106	a tax of 4.29 mills
<b>Section 7.</b>	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
<b>Section 8.</b>	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
<b>Section 9.</b>	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
<b>Section 10.</b>	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
<b>Section 11.</b>	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
<b>Section 12.</b>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<b>Section 13.</b>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills



AO Setting Tax Rates and Amount of 2013 Tax Levy for Municipal  
General Government

Page 2 of 3

1	<b><u>Section 14.</u></b>	Mt. Park/Robin Hill Limited Road Service Area,	
2		Fund 118	a tax of 1.30 mills
3			
4	<b><u>Section 15.</u></b>	Chugiak, Birchwood, Eagle River Rural Road,	
5		Service Area, Fund 119	a tax of 1.80 mills
6			
7	<b><u>Section 16.</u></b>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.40 mills
8			
9	<b><u>Section 17.</u></b>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.30 mills
10			
11	<b><u>Section 18.</u></b>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
12			
13	<b><u>Section 19.</u></b>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
14			
15	<b><u>Section 20.</u></b>	Paradise Valley South Limited Road Service Area,	
16		Fund 125	a tax of 1.00 mills
17			
18	<b><u>Section 21.</u></b>	SRW Homeowners Limited Road Service Area,	
19		Fund 126	a tax of 1.50 mills
20			<b>0.01</b>
21	<b><u>Section 22.</u></b>	Eagle River Street Light Service Area, Fund 129	a tax of <del>0.50</del> mills
22			
23	<b><u>Section 23.</u></b>	Anchorage Fire Service Area, Fund 131	a tax of 2.21 mills
24			
25	<b><u>Section 24.</u></b>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.60 mills
26			
27	<b><u>Section 25.</u></b>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
28			
29	<b><u>Section 26.</u></b>	Upper O'Malley Limited Road Service Area,	
30		Fund 143	a tax of 2.00 mills
31			
32	<b><u>Section 27.</u></b>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
33			
34	<b><u>Section 28.</u></b>	Rabbit Creek View & Rabbit Creek Heights	
35		Limited Road Service Area, Fund 145	a tax of 2.50 mills
36			
37	<b><u>Section 29.</u></b>	Villages Scenic Parkway Limited Road Service Area,	
38		Fund 146	a tax of 1.00 mills
39			
40	<b><u>Section 30.</u></b>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
41			
42	<b><u>Section 31.</u></b>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
43			
44	<b><u>Section 32.</u></b>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
45			
46	<b><u>Section 33.</u></b>	Anchorage Metropolitan Police Service Area, Fund 151	a tax of 3.23 mills
47			
48	<b><u>Section 34.</u></b>	Anchorage Parks & Recreation Service Area, Fund 161	a tax of 0.60 mills

AO Setting Tax Rates and Amount of 2013 Tax Levy for Municipal  
General Government

Page 3 of 3

**Section 35.** Eagle River-Chugiak Parks & Recreation Service Area,  
Fund 162 a tax of 0.95 mills

**Section 36.** Per the Charter's Tax Limit, the General Government amount of property taxes allowed is \$230,679,506; the amount to be collected is ~~\$238,008,093~~ **\$237,750,950**, using ~~\$7,328,587~~ **\$7,071,444** of taxing capacity that cannot be used by the Anchorage School District.

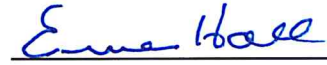
**Section 37.** The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2013 is:

	<b>\$237,750,950</b>
Property Taxes to be Collected (per Charter Limit)	<del>\$238,008,093</del>
	<b>\$ 15,467,783</b>
Property Taxes from Service Areas (not subject to Charter Limit)	<del>\$ 16,020,952</del>
	<b>\$253,218,733</b>
Total General Government Taxes Levied	<b>\$254,029,045</b>

**Section 38.** These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2013 Revised Budget.

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

PASSED AND APPROVED by the Anchorage Assembly this 23<sup>rd</sup> day of April, 2013.

  
Chair

ATTEST:

 For Barbara A. Jones  
Municipal Clerk





## MUNICIPALITY OF ANCHORAGE

### ASSEMBLY MEMORANDUM

**AM No. 240 -2013 (A)**

**Meeting Date:** April 9, 2013

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 2013  
8

9 This memorandum transmits the ordinance to establish the 2013 tax rates and tax  
10 levies for all service areas of the Municipality of Anchorage general government.  
11

12 The tax rates and tax levies shown in AO 2013-57 as Amended are those required  
13 to support the revised 2013 General Government Operating Budget as presented  
14 in Assembly Resolution 2013-83 as Amended.  
15

16 The General Government average mill rate is 7.87, which is slightly higher than  
17 the 2012 average mill rate of 7.66. Per AO 2013-58, the Anchorage School  
18 District 2013 mill rate is 7.35, which is slightly lower than the 2012 mill rate of 7.57.  
19 The combined 2013 average mills is 15.22, which is an overall decrease of .01  
20 mills from the 2012 average mills of 15.23, which translates to a decrease of \$1.00  
21 annually per \$100,000 assessed valuation, over 2012.  
22

23 THE ADMINISTRATION RECOMMENDS APPROVAL.  
24

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

AO 2013-57 as Amended