



Municipality of Anchorage

**2014 Revised
General Government,
Utility, & Enterprise
Operating Budgets**

**2014 Established Tax
Levies**

**Dan Sullivan, Mayor
Anchorage, Alaska**

MUNICIPALITY OF ANCHORAGE

DAN SULLIVAN, MAYOR

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Lucinda Mahoney, Chief Fiscal Officer

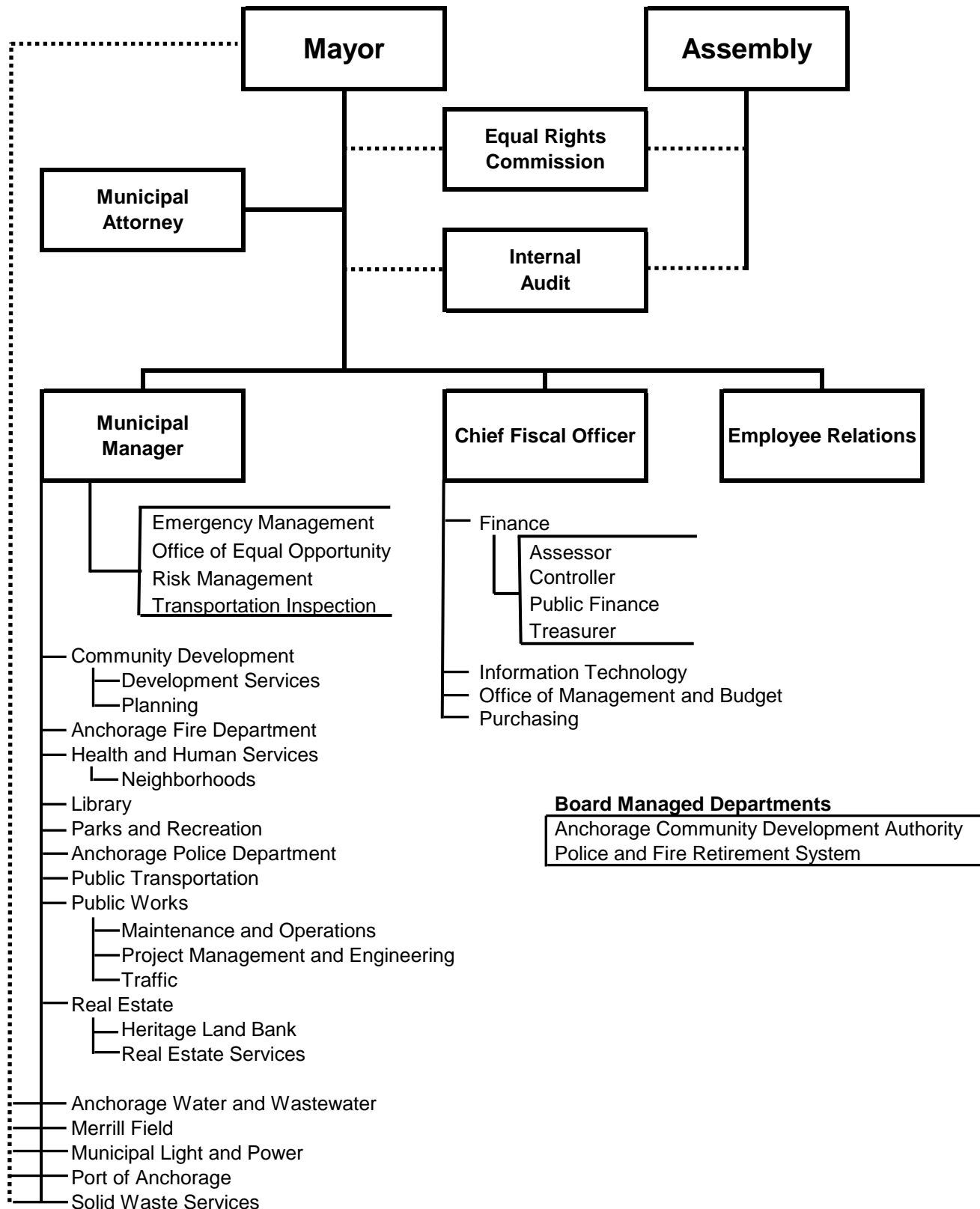
MANAGEMENT AND BUDGET

Marilyn Banzhaf, Acting Director

Christine Chesnut	Natalia Meyers	Darlene Williams
	Courtney Petersen	



MUNICIPALITY OF ANCHORAGE



2014 Revised Operating Budgets and Taxes

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Submitted By: Chairman of the Assembly at
the Request of the Mayor
Prepared By: Office of Management and
Budget
For Reading: April 28, 2014

CLERK'S OFFICE

AMENDED AND APPROVEDDate: 4-28-14

IMMEDIATE RECONSIDERATION FAILED 4-28-14. MAYORAL VETO FILED 4-30-14: \$136,400
APPROPRIATION TO "RE-INVEST" **ANCHORAGE, ALASKA**

OPERATING FUNDS ATTRIBUTED **AR 2014 - 94 (S) as Amended with Mayor's Veto**

TABLE TO LOWER ENERGY COSTS; NO FURTHER ASSEMBLY ACTION WAS TAKEN 5-21-14

**1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
2 FUNDS FOR THE 2014 GENERAL GOVERNMENT OPERATING BUDGET FOR THE
3 MUNICIPALITY OF ANCHORAGE**

4

5

6 WHEREAS, the approved 2014 budget for the Municipality of Anchorage was adopted by AO 2013 -
7 101 (S) as Amended with Veto.

8

9 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2014;
10 now, therefore,

11

12 THE ANCHORAGE ASSEMBLY RESOLVES:

13

14 **Section 1.** The direct cost amounts set forth for the 2014 fiscal year for the following operating
15 departments and/or agencies are hereby appropriated for the 2014 fiscal year:

16 Department/Agency	2014 Approved Budget	Revision	2014 Revised Budget
17 <u>GENERAL GOVERNMENT</u>			
18		\$ 448,716	\$ 3,688,104
19 Assembly	\$ 3,239,388	\$ 439,866	\$ 3,679,254
20		1,939,359	2,558,168
21		6,623,209	7,242,018
22 Chief Fiscal Officer	618,809	5,988,364	6,607,173
23 Community Development	14,105,547	697,724	14,803,271
24		211,273	3,768,335
25 Employee Relations	3,557,062	111,273	3,668,335
26 Equal Rights Commission	757,578	(15,221)	742,357
27 Finance	14,180,196	(299,692)	13,880,504
28		2,469,147	92,276,931
29 Anchorage Fire Department	89,807,784	2,274,147	92,081,931
30 Health and Human Services	10,429,357	(205,317)	10,224,040
31 Information Technology	16,247,242	(117,038)	16,130,204
32 Internal Audit	750,144	(27,451)	722,693
33 Library	8,093,368	(46,037)	8,047,331
34 Management and Budget	812,421	(7,763)	804,658
35 Office of the Mayor	2,312,215	551,916	2,864,131
36		315,449	8,055,502
37 Municipal Attorney	7,740,053	140,449	7,880,502
38		98,638	23,366,257
39		25,586	23,293,205
40 Municipal Manager	23,267,619	(2,894)	23,264,725
41 Non-Departmental (TANS DS Fund 101)	110,914	-	110,914

Resolution to Revise and Appropriate 2014 General Government Operating Budget

Page 2 of 4

	2014 Approved Budget	Revision	2014 Revised Budget
1 Department/Agency			
2		675,795	22,215,449
3 Parks and Recreation	21,539,654	598,325	22,137,979
4		(300,291)	96,041,014
5 Anchorage Police Department	96,341,305	(645,917)	95,695,388
6 Public Transportation	23,157,836	(147,182)	23,010,654
7		95,855	108,877,563
8		232,255	109,013,963
9 Public Works	108,781,708	95,855	108,877,563
10 Purchasing	1,751,470	(52,710)	1,698,760
11 Real Estate Services	8,174,396	(15,934)	8,158,462
12 Convention Center Reserve	12,565,322	(63,104)	12,502,218
13		\$ 6,206,132	\$ 474,547,520
14		\$ 6,342,532	\$ 474,683,920
15		\$ 10,633,080	\$ 478,974,468
16 GRAND TOTAL GENERAL GOVERNMENT	\$ 468,341,388	\$ 9,251,659	\$ 477,593,047

18 **Section 2.** The function cost amounts set forth for the 2014 fiscal year for the following operating
 19 funds are hereby appropriated (see **Section 5**):

	2014 Approved Budget	Revision	2014 Revised Budget
20 Fund			
21 No. Fund Description			
22 <u>GENERAL FUNDS</u>			
23		\$ 4,222,597	\$ 119,998,665
24		\$ 4,358,997	\$ 120,135,065
25		\$ 8,649,545	\$ 124,425,613
26 101 Areawide General	\$ 115,776,068	\$ 7,886,220	\$ 123,662,288
27 104 Chugiak Fire SA	1,133,941	53,734	1,187,675
28 105 Glen Alps SA	318,038	6,446	324,484
29 106 Girdwood Valley SA	2,094,330	20,362	2,114,692
30 111 Birchtree/Elmore LRSA	260,751	11,438	272,189
31 112 Sec. 6/Campbell Airstrip LRSA	138,593	4,138	142,731
32 113 Valli-Vue Estates LRSA	122,993	3,601	126,594
33 114 Skyranch Estates LRSA	35,075	1,498	36,573
34 115 Upper Grover LRSA	15,050	241	15,291
35 116 Raven Woods/Bubbling Brook LRSA	17,155	275	17,430
36 117 Mt. Park Estates LRSA	34,324	2,244	36,568
37 118 Mt. Park/Robin Hill RRSA	151,018	1,333	152,351
38 119 Chugiak/Birchwood/Eagle River RRSA	6,884,302	833,012	7,717,314
39 121 Eaglewood Contributing RSA	107,991	(8,643)	99,348
40 122 Gateway Contributing RSA	2,112	(212)	1,900
41 123 Lakehill LRSA	50,532	(821)	49,711
42 124 Totem LRSA	24,086	896	24,982
43 125 Paradise Valley South LRSA	13,586	888	14,474
44 126 SRW Homeowners LRSA	51,934	2,990	54,924
45 129 Eagle River Street Light SA	585,151	(210,010)	375,141
46		1,423,939	77,909,604
47 131 Anchorage Fire SA	76,485,665	1,228,939	77,714,604
48 141 Anchorage Roads & Drainage SA	69,580,283	130,190	69,710,473

Resolution to Revise and Appropriate 2014 General Government Operating Budget

Page 3 of 4

Fund No.	Fund Description	2014 Approved Budget	Revision	2014 Revised Budget
142	Talus West LRSA	122,937	10,078	133,015
143	Upper O'Malley LRSA	660,532	16,090	676,622
144	Bear Valley LRSA	53,957	(466)	53,491
145	Rabbit Creek View/Heights LRSA	97,120	(433)	96,687
146	Villages Scenic Parkway LRSA	20,102	538	20,640
147	Sequoia Estates LRSA	22,464	1,051	23,515
148	Rockhill LRSA	47,347	1,972	49,319
149	South Goldenview Area RRSA	604,665	28,804	633,469
150	Homestead LRSA	21,000	678	21,678
			(987,963)	109,026,886
151	Anchorage Metropolitan Police SA	110,014,849	(1,333,589)	108,681,260
			1,003,323	20,887,589
161	Anchorage Parks & Recreation SA	19,884,266	633,323	20,517,589
			(313,997)	4,152,316
162	Eagle River/Chugiak Parks/Rec SA	4,466,313	(21,467)	4,444,846
181	Anchorage Building Safety SA	7,193,389	(115,771)	7,077,618
191	Public Finance & Investment Fund	1,670,492	(7,429)	1,663,063
			\$ 6,136,611	\$ 424,899,022
			\$ 6,273,011	\$ 425,035,422
			\$ 10,563,559	\$ 429,325,970
	Subtotal General Funds	\$ 418,762,411	\$ 9,182,138	\$ 427,944,549
	<u>SPECIAL REVENUE FUNDS</u>			
202	Convention Center Reserves	\$ 12,565,322	\$ (63,104)	\$ 12,502,218
221	Heritage Land Bank	1,274,412	(3,135)	1,271,277
	Subtotal Special Revenue Funds	\$ 13,839,734	\$ (66,239)	\$ 13,773,495
	<u>DEBT SERVICE FUND</u>			
301	PAC Surcharge Revenue Bond	\$ 339,813	\$ -	\$ 339,813
	<u>INTERNAL SERVICE FUNDS</u>			
602	Self-Insurance	\$ 458,174	\$ 844,313	\$ 1,302,487
607	Management Information Systems	-	(1,738,609)	(1,738,609)
	Subtotal Internal Service Funds	\$ 458,174	\$ (894,296)	\$ (436,122)
			\$ 5,176,077	\$ 438,576,209
			\$ 5,312,477	\$ 438,712,609
			\$ 9,603,025	\$ 443,003,157
	GRAND TOTAL GENERAL GOVERNMENT	\$ 433,400,132	\$ 8,221,604	\$ 441,621,736

Section 3. The amount of Eight Hundred Sixty-Nine Thousand (\$869,000) Dollars is hereby appropriated as a contribution from the Chugiak Birchwood Eagle River Rural Road Service Area Operating Fund (119) to the Chugiak Birchwood Eagle River Rural Road Service Area Capital Fund (419), all within the Public Works Department for the 2014 Road Improvement Overlay Program.

Section 4. Appropriating Police and Fire Retiree Medical Liability Fund (281000) increase of One Hundred Thirty-Two Thousand Four Hundred Sixty-one Dollars (\$132,461) for a total direct cost of Three Million Three Hundred Thirty-seven Thousand Seven Hundred Nine Dollars (\$3,337,709) based on the Plan Administrator Report.

Resolution to Revise and Appropriate 2014 General Government Operating Budget

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Section 5. The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

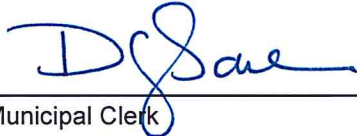
Section 6. This resolution shall take effect immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 31st day of May, 2014.



Chair of the Assembly

ATTEST:



Municipal Clerk



MUNICIPALITY OF ANCHORAGE

OFFICE OF THE MAYOR

MEMORANDUM

2014 APR 30 PM 3:00
H.O.A.
CLEAN'S OFFICE

DATE: April 30, 2014

TO: Patrick Flynn, Assembly Chair
Anchorage Assembly

FROM: Mayor Daniel A. Sullivan

Daniel A. Sullivan

SUBJECT: Veto of an appropriation in AR 2014-94(S).

Pursuant to the authority vested in me by Charter section 5.02(c), I hereby veto an appropriation in AR 2014-94(S) which seeks to appropriate \$136,400 to "re-invest" operating funds attributable to lower energy costs into "more energy efficiency improvements."

The appropriation is not in accord with the general principle that operating funds are not used for capital improvements. Like all other capital projects, energy saving projects should be capitalized and financed through grants or voter-approved bonds or similar capital project financing mechanisms.

This veto further reduces the areawide property tax levy, from a reduction of -.47 mills to a reduction of -.48 mills.



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 210-2014Meeting Date: April 8, 2014

FROM: MAYOR

SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
 REVISING AND APPROPRIATING FUNDS FOR THE 2014
 GENERAL GOVERNMENT OPERATING BUDGET FOR THE
 MUNICIPALITY OF ANCHORAGE

Assembly Resolution 2014-94 reflects the Administration's proposed revisions to the 2014 General Government Operating Budget. The proposed package updates projected revenue, fine-tunes 2014 direct costs, funds items that were not anticipated at the time the 2014 budget was approved last November, and proposes a contribution to the MOA Trust Reserve Fund (731).

When compared to the 2014 budget approved in November, the proposed ongoing operating budget decreases by \$1.4 million and it is offset by one-time expenditures of \$2.7 million. Additionally, this budget proposes a contribution of \$6 million to the MOA Trust Reserve Fund (731). Underlying these numbers are shifts in revenue sources based on updated information, expenditure adjustments primarily due to 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

Successful management of 2013 department budgets resulted in a \$11.3 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 2014 Budget, as approved last November, appropriated \$1.0 million of anticipated 2013 year-end savings; the revised budget uses the remaining \$11.3 million.

Revenue Adjustments

As a result of updating revenue projections, the overall revenues are relatively flat at a \$126 thousand decrease in non-property taxes, although included in the number are large increases in tobacco tax and auto tax, offset with large decreases in MUSA payments.

Expenditure Adjustments

A net \$1.4 million reduction in direct costs is proposed, attributable mainly to alignment of personnel to actuals and decrease in depreciation offset by increase in Fire department overtime. Additionally, \$2.7 million of one-time items are proposed to be funded with prior-year savings, plus a \$6.2 million contribution to the MOA Trust Reserve Fund (731) resulting in \$2.7

million of prior-year savings for tax relief. The contribution to the MOA Trust Reserve Fund (731) is important considering the uncertainty associated with the SOA Municipal Revenue Sharing Program and the costs associated with the PERS unfunded liability.

Total Property Tax Requirement

The revised budget proposes a 1.5% increase in property taxes compared to the 2013 Revised budget; combined with the increase in assessed values, the average mill rate drops .15 mills from 7.87 mills in 2013 to 7.72 mills in 2014 resulting in a savings of \$15 per \$100,000 home.

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

G:\Management and Budget\Administration\Budget\2014\2014 1Q AM Support\2014 1Q AM Support 2014-04-30 as Amended w Veto.xls

#	Department	Description	Fund	Positions Filled	Positions Vacant	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax with Max Tax Rates	Property Tax SAs
33		Total Revenue Adjustments		-	-	(98,212)	(268,766)	-	(40,231)	211,821	(1,036)	
34		Running Subtotal of 2014 Revised General Government Operating Budget		-	-	\$ 471,218,306	\$ 171,809,714	\$ 36,065,914	\$ 13,410,052	\$ 232,879,291	\$ 17,053,333	
35		Expenditure Adjustments - Tax Cap Effect										
36	Public Works	Voter Approved Bond O&M - 2014 Proposition 5 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds (Contingent upon certification of April 1, 2014 election results).	141	-	-	25,000	-	-	-	25,000	-	-
37		Settlements - Hilltop legal settlement estimate.		-	-	500,000	-	-	-	500,000	-	-
38	Parks and Recreation	Total Expenditure Adjustments - Tax Cap Effect	161	-	-	525,000	-	-	-	525,000	-	-
39		Running Subtotal of 2014 Revised General Government Operating Budget		-	-	\$ 471,743,306	\$ 171,809,714	\$ 36,065,914	\$ 13,410,052	\$ 233,404,291	\$ 17,053,333	
40		Expenditure Adjustments - Ongoing										
41	Multiple	Personnel alignment of wages to actuals including projection for 1-time leave cash-in for pay day change.	multi	8	11	(3,413,084)	-	-	(330,406)	(3,022,312)	(60,366)	
42	Assembly	Add position: Seasonal Elections Supervisor	101	-	1	53,002	-	-	-	53,002	-	-
43	Community	Add position: Structural Inspector, May start.	181	-	1	91,214	-	-	91,214	-	-	-
44	Development	Controller/Payroll - Transfer Payroll Help Desk to IT and add 3 positions offset with 50% vacancy factor.	101	2	-	20,380	-	-	-	20,380	-	-
45	Finance	Information Technology Transfer Payroll Help Desk from Finance Department.	607	1	-	105,610	-	-	105,610	-	-	-
46	Information Technology	Depreciation - adjust to SAP go-live.	607	-	-	(858,054)	-	-	(858,054)	-	-	-
47	Fire	Overtime	multi	-	-	2,500,000	-	-	-	2,500,000	-	-
48	Municipal Manager	Muni Manager - Transportation Inspection - Add position: Senior Code Enforcement Officer, May start. Supported by increase in taxi inspection revenue, per AO 2013-109(S-1) as amended.	101	-	1	73,080	142,264	-	-	(69,184)	-	-
49	Multiple	IGCs including GL and WC with 2014 updated rates and factors.	multi	-	-	-	-	(94,603)	237,614	(239,057)	96,046	
50		Total Expenditure Adjustments - Ongoing		11	14	(1,427,852)	142,264	(94,603)	(754,022)	(757,171)	35,680	
51		Running Subtotal of 2014 Revised General Government Operating Budget		11	14	\$ 470,315,454	\$ 171,951,978	\$ 35,971,311	\$ 12,656,030	\$ 232,647,120	\$ 17,089,013	
52		Expenditure Adjustments - One-Time										
53	Assembly	Funding for November 2014 Election, including adding 1-time administrative position	101	-	1	436,086	-	-	-	436,086	-	-
54	Chief Fiscal Officer	Contribute fund balance to MOA Trust Reserve Fund 731.	101	-	-	5,979,958	-	-	-	5,979,958	-	-
55	Community	Ship Creek Development; "carryforward" from 2013.	101	-	-	400,000	-	-	-	400,000	-	-
56	Development	Electronic plan review, preliminary estimate that will be updated after receipt of bids.	101	-	-	500,000	-	-	-	500,000	-	-
57	Community	Wetlands classification and mapping professional services.	101	-	-	25,000	-	-	-	25,000	-	-
58	Employee Relations	Professional services/support.	101	-	-	200,000	-	-	-	200,000	-	-
59	Fire	2015 Academy - \$25K Overtime, \$100K supplies.	131	-	-	125,000	-	-	-	125,000	-	-
60	Municipal Attorney	eDiscovery, part of JusticeWeb software package: "carryforward" from 2013.	101	-	-	266,050	-	-	-	266,050	-	-
61	Chief Fiscal Officer	Contribution to Employee Benefit Agency Fund 735 for parking subsidy.	101	-	-	17,000	-	-	-	17,000	-	-
62	Police	Legal fees.	151	-	-	116,000	-	-	-	116,000	-	-
63	Police	2014 Academy.	151	-	-	50,000	-	-	-	50,000	-	-
64	Mayor	Community grants.	101	-	-	100,000	-	-	-	100,000	-	-
65	Mayor	Contribution to Centennial Fund	101	-	-	250,000	-	-	-	250,000	-	-
66	Mayor	2014 Youth Court contribution: "carry forward" from 2013.	101	-	-	205,000	-	-	-	205,000	-	-
67		Total Expenditure Adjustments - One-Time		-	1	8,670,094	-	-	-	8,670,094	-	-
68		Running Subtotal of 2014 Revised General Government Operating Budget		11	15	\$ 478,985,548	\$ 171,951,978	\$ 35,971,311	\$ 12,656,030	\$ 241,317,214	\$ 17,089,013	
69		Board Requests from Service Areas (SA) with Maximum Tax Rates										
70	Public Works	Glen Alps - Adjust budget to the maximum mill rate of 2.75.	105	-	-	7,520	-	-	-	-	7,520	
71	Public Works	Girdwood Valley SA - Adjust in line with Girdwood Board of Supervisors request.	106	-	-	(12,200)	-	-	-	-	(12,200)	
72	Public Works	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50.	111	-	-	11,438	-	-	-	-	11,438	
73	Public Works	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	112	-	-	4,138	-	-	-	-	4,138	

#	Department	Description	Fund	Positions Filled	Positions Vacant	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax with Max Tax Rates
78	Public Works	Vali Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40.	113	-	-	3,601	-	-	-	-	3,601
79	Public Works	Skyranth Estates LRSA - Adjust budget to the maximum mill rate of 1.30.	114	-	-	1,498	-	-	-	-	1,498
80	Public Works	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00.	115	-	-	241	-	-	-	-	241
81	Public Works	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50.	116	-	-	275	-	-	-	-	275
82	Public Works	MI Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00.	117	-	-	2,244	-	-	-	-	2,244
83	Public Works	MI Park/Robin Hill LRSA - Adjust budget to the maximum mill rate of 1.30.	118	-	-	1,333	-	-	-	-	1,333
84	Public Works	CBERRRSA - Adjust budget to include Board approved application of \$350,000 operating fund 119 fund balance to reduce the mill rate to 1.79 mills, near the 2013 rate of 1.80 mills.	119	-	-	-	-	-	350,000	-	(350,000)
85	Public Works	CBERRRSA - Per Board of Supervisors January 27, 2014 motion 01-2014, contribute \$869,000 of operating fund 119 fund balance to capital fund 419 for the 2014 Road Improvement Overlay Program.	119	-	-	869,000	-	-	869,000	-	-
86	Public Works	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget / mill rate.	121	-	-	(8,643)	-	-	-	-	(8,643)
87	Public Works	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget / mill rate.	122	-	-	(212)	-	-	-	-	(212)
88	Public Works	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50.	123	-	-	(821)	-	-	-	-	(821)
89	Public Works	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50).	124	-	-	896	-	-	-	-	896
90	Public Works	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00.	125	-	-	888	-	-	-	-	888
91	Public Works	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50.	126	-	-	2,990	-	-	-	-	2,990
92	Public Works	Eagle River Street Light SA - Adjust budget to the maximum mill rate of .30 mills (maximum voter approved mill rate is 1.50).	129	-	-	(217,923)	-	-	-	-	(217,923)
93	Public Works	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30.	142	-	-	10,078	-	-	-	-	10,078
94	Public Works	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00.	143	-	-	16,090	-	-	-	-	16,090
95	Public Works	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50.	144	-	-	(466)	-	-	-	-	(466)
96	Public Works	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50.	145	-	-	(433)	-	-	-	-	(433)
97	Public Works	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00.	146	-	-	538	-	-	-	-	538
98	Public Works	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50.	147	-	-	1,051	-	-	-	-	1,051
99	Public Works	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50.	148	-	-	1,972	-	-	-	-	1,972
100	Public Works	South Golden View LRSA - Adjust budget to the maximum mill rate of 1.80.	149	-	-	28,804	-	-	-	-	28,804
101	Public Works	Homestead LRSA - Adjust budget to the maximum mill rate of 1.30.	150	-	-	678	-	-	-	-	678
102		Total Board Requests from Service Areas (SA) with Maximum Tax Rates				724,575	-	-	1,219,000	-	(494,425)
103		Running Subtotal of 2014 Revised General Government Operating Budget	11	15		479,710,123	\$ 171,951,978	\$ 35,971,311	\$ 13,875,030	\$ 241,317,214	\$ 16,594,588
104											
105											
106		2014 Approved General Government Operating Budget				\$ 471,316,518	\$ 172,078,480	\$ 36,065,914	\$ 2,118,759	\$ 243,998,994	\$ 17,054,369
107											
108		Total Adjustments and Amendments				\$ 8,393,605	\$ (126,502)	\$ (94,603)	\$ 11,756,271	\$ (2,681,780)	\$ (459,781)
109											
110		2014 Revised General Government Operating Budget				\$ 479,710,123	\$ 171,951,978	\$ 35,971,311	\$ 13,875,030	\$ 241,317,214	\$ 16,594,588
111											
112		Less Depreciation / Amortization - Information Technology				(2,117,076)					
113		2014 Revised General Government Operating Budget				477,593,047					
114											
115											
116		S Version Amendments									
117	Area Wide	Update available fund balance (Line 4).	101	-	-	-	-	-	(47,848)	47,848	-
118	Fire	Update available fund balance (Line 5).	131	-	-	-	-	-	431,497	(431,497)	-
119	Public Works	Update available fund balance (Line 6).	141	-	-	-	-	-	681,380	(681,380)	-
120	Police	Update available fund balance (Line 7).	151	-	-	-	-	-	618,511	(618,511)	-
121	Parks and Recreation	Update available fund balance (Line 8).	161	-	-	-	-	-	132,675	(132,675)	-
122	Chief Fiscal Officer	Contribute TAPS set-aside to MOA Trust Fund 730.	101	-	-	4,623,012	-	-	-	4,623,012	-
123	Chief Fiscal Officer	Reduce contribution of fund balance to MOA Trust Reserve Fund 731 to total \$1,991,791 (Line 57).	101	-	-	(3,988,167)	-	-	-	(3,988,167)	-
124	Employee Relations	Professional services/support.	101	-	-	100,000	-	-	-	100,000	-
125	Fire	2014 Academy.	131	-	-	195,000	-	-	-	195,000	-

2014 1st Quarter Revised General Government Operating Budget

Attachment to AM 210-2014 for AR 2014-94 (S) as Amended with Mayor's Veto
Funding Sources

#	Department	Description	Fund	Positions Filled	Positions Vacant	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax with Max Tax Rates
126	Municipal Manager	Muni Manager - Transportation Inspection - Add vehicle for Senior Code Enforcement Officer, May start and reverse duplicate revenue from line 50 that is already represented in line 13.	101	-	-	28,480	(142,264)	-	-	170,744	-
127	Police	2014 Academy.	151	-	-	345,626	-	-	-	345,626	-
128	Parks and Recreation	Eagle River/Chugiak Parks and Recreation SA - Adjust operating budget to mill rate of .56 mills, per resolution of support of AO 2014-45 (maximum mill rate is .70).	162	-	-	346,715	-	-	-	-	346,715
129	Parks and Recreation	Eagle River/Chugiak Parks and Recreation SA - Adjust capital budget to maximum mill rate of .30, per resolution of support of AO 2014-45.	162	-	-	(639,245)	-	-	-	-	(639,245)
130	Parks and Recreation	Settlements (Increase to Tax Cap) - Hilltop legal settlement estimate (Line 38).	161	-	-	370,000	-	-	-	370,000	-
131		Total S Version Amendments		-	-	1,381,421	(142,264)	-	1,816,215	-	(292,530)
132		Running Subtotal of 2014 Revised General Government Operating Budget		11	15	\$ 481,091,544	\$ 171,809,714	\$ 35,971,311	\$ 15,691,245	\$ 241,317,214	\$ 16,302,058
133											
134											
135		2014 Approved General Government Operating Budget				\$ 471,316,518	\$ 172,078,480	\$ 36,065,914	\$ 2,118,759	\$ 243,998,994	\$ 17,054,369
136											
137		Total Adjustments and Amendments				\$ 9,775,026	\$ (268,766)	\$ (94,603)	\$ 13,572,486	\$ (2,681,780)	\$ (752,311)
138											
139		2014 Revised General Government Operating Budget				\$ 481,091,544	\$ 171,809,714	\$ 35,971,311	\$ 15,691,245	\$ 241,317,214	\$ 16,302,058
140											
141		Less Depreciation / Amortization - Information Technology				\$ (2,117,076)					
142		2014 Revised General Government Operating Budget Appropriation S Version				\$ 478,974,468					
143											
144											
145	Assembly Amendments										
146	Municipal Manager	Transportation Inspection - increase existing Senior Code Enforcement Officer from part-time to full-time and include funding for non-labor to support operations of positions. Funded with position generated fee revenues.	101	-	-	73,052	73,052	-	-	-	-
147	Assembly	Assembly counsel retained by the Assembly for Eberhart v. MOA remand under Superior Court Order 3AN-12-6917 CI. Funded with fund balance, by reducing contribution of fund balance to MOA Trust Reserve Fund 731.	101	-	-	8,850	-	-	-	8,850	-
148	Chief Fiscal Officer	Reduce contribution of fund balance to MOA Trust Reserve Fund 731.	101	-	-	(8,850)	-	-	-	(8,850)	-
149	Municipal Attorney	Professional services/support. Funded with fund balance, by reducing contribution of fund balance to MOA Trust Fund 730.	101	-	-	175,000	-	-	-	175,000	-
150	Chief Fiscal Officer	Reduce contribution of fund balance to MOA Trust Fund 730.	101	-	-	(175,000)	-	-	-	(175,000)	-
151	Finance	Remove tax collection fee revenue previously received from Anchorage School District (ASD). Funded with fund balance, by reducing contribution of fund balance to MOA Trust Reserve Fund 731.	101	-	-	-	(250,000)	-	-	250,000	-
152	Chief Fiscal Officer	Reduce contribution of fund balance to MOA Trust Reserve Fund 731.	101	-	-	(250,000)	-	-	-	(250,000)	-
153	Public Works	Reinvest 80% of the \$170,500 by which the 2014 Public Works department was reduced due to energy efficiency projects into more energy efficiency improvements. Funded with increase in taxes.	101	-	-	136,400	-	-	-	136,400	-
154	Police	Reduce School Resource Officer (SRO) revenue previously received from ASD. Funded with fund balance, by reducing contributions of fund balance to MOA Trust Fund 730 and MOA Trust Reserve Fund 731.	151	-	-	-	(2,250,000)	-	-	2,250,000	-
155	Chief Fiscal Officer	Reduce contribution of fund balance to MOA Trust Reserve Fund 731; results in no contribution of fund balance to the MOA Trust Reserve Fund 731.	101	-	-	(1,732,941)	-	-	-	(1,732,941)	-
156	Chief Fiscal Officer	Reduce contribution of fund balance to MOA Trust Fund 730.	101	-	-	(517,059)	-	-	-	(517,059)	-
157	Chief Fiscal Officer	Areawide tax relief funded with fund balance, by reducing contribution of fund balance to MOA Trust Fund 730; results in a total contribution of \$1,930,953 of fund balance to the MOA Trust Fund 730.	101	-	-	(2,000,000)	-	-	-	(2,000,000)	-
158		Total Assembly Amendments		-	-	(4,290,548)	(2,426,948)	-	-	(1,863,600)	-
159											
160		Running Subtotal of 2014 Revised General Government Operating Budget		11	15	\$ 476,800,996	\$ 169,382,766	\$ 35,971,311	\$ 15,691,245	\$ 239,453,614	\$ 16,302,058
161											
162		2014 Approved General Government Operating Budget				\$ 471,316,518	\$ 172,078,480	\$ 36,065,914	\$ 2,118,759	\$ 243,998,994	\$ 17,054,369
163											

2014 Revised Operating Budgets and Taxes

CLERK'S OFFICE

AMENDED AND APPROVEDDate: 4-28-14

IMMEDIATE RECONSIDERATION FAILED 4-28-14

Submitted by: Chairman of the Assembly
at the Request of the Mayor
Prepared by: Office of Management and
Budget

For Reading: April 28, 2014

ANCHORAGE, ALASKA**AO NO. 2014-53(S) as Amended with Mayor's Veto****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 2014**

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 2014. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

as amended with Mayor's veto**(0.48)**~~**(0.47)**~~~~**(0.35)**~~

Section 2.	Areawide General, Fund 101	a tax of <u>(0.38)</u>
mills		
Section 3.	City Service Area, Fund 102	a tax of 0.00 mills
Section 4.	Chugiak Fire Service Area, Fund 104	a tax of 0.95 mills
Section 5.	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
Section 6.	Girdwood Valley Service Area, Fund 106	a tax of 3.97 mills
Section 7.	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
Section 8.	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
Section 9.	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
Section 10.	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
Section 11.	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
Section 12.	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills

AO Setting Tax Rates and Amount of 2014 Tax Levy for Municipal
General Government

Page 2 of 3

1	<u>Section 13.</u>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills
2			
3	<u>Section 14.</u>	Mt. Park/Robin Hill Limited Road Service Area,	
4		Fund 118	a tax of 1.30 mills
5			
6	<u>Section 15.</u>	Chugiak, Birchwood, Eagle River Rural Road,	
7		Service Area, Fund 119	a tax of 1.79 mills
8			
9	<u>Section 16.</u>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.36 mills
10			
11	<u>Section 17.</u>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.27 mills
12			
13	<u>Section 18.</u>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
14			
15	<u>Section 19.</u>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
16			
17	<u>Section 20.</u>	Paradise Valley South Limited Road Service Area,	
18		Fund 125	a tax of 1.00 mills
19			
20	<u>Section 21.</u>	SRW Homeowners Limited Road Service Area,	
21		Fund 126	a tax of 1.50 mills
22			
23	<u>Section 22.</u>	Eagle River Street Light Service Area, Fund 129	a tax of 0.30 mills
24			
25			<u>2.44</u>
26	<u>Section 23.</u>	Anchorage Fire Service Area, Fund 131	a tax of [2.46] mills
27			
28			<u>2.36</u>
29	<u>Section 24.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of [2.39] mills
30			
31	<u>Section 25.</u>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
32			
33	<u>Section 26.</u>	Upper O'Malley Limited Road Service Area,	
34		Fund 143	a tax of 2.00 mills
35			
36	<u>Section 27.</u>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
37			
38	<u>Section 28.</u>	Rabbit Creek View & Rabbit Creek Heights	
39		Limited Road Service Area, Fund 145	a tax of 2.50 mills
40			
41	<u>Section 29.</u>	Villages Scenic Parkway Limited Road Service Area,	
42		Fund 146	a tax of 1.00 mills
43			
44	<u>Section 30.</u>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
45			
46	<u>Section 31.</u>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
47			
48	<u>Section 32.</u>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
49			

AO Setting Tax Rates and Amount of 2014 Tax Levy for Municipal
General Government

Page 3 of 3

Section 33. Homestead Limited Road Service Area, Fund 150 a tax of 1.30 mills

3.01

~~[2.95]~~

Section 34. Anchorage Metropolitan Police Service Area, Fund 151 a tax of ~~[2.96]~~ mills

0.59

Section 35. Anchorage Parks & Recreation Service Area, Fund 161 a tax of ~~[0.58]~~ mills

Section 36. Eagle River-Chugiak Parks & Recreation Service Area,
Fund 162 a tax of ~~[1.05]~~ mills

0.97

Section 37. Per the Charter's Tax Limit, the General Government amount of property taxes allowed is **\$245,609,542** ~~[\$245,239,542]~~; the amount to be collected is \$241,317,214.

Section 38. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2014 is:

as amended with Mayor's veto

\$239,317,214~~[\$239,453,614]~~

Property Taxes to be Collected (per Charter Limit)

~~[\$241,317,214]~~**16,302,058**Property Taxes from Service Areas (not subject to Charter Limit) ~~[16,594,588]~~

as amended with Mayor's veto

\$255,619,272~~[\$255,755,672]~~~~[\$257,619,272]~~

Total General Government Taxes Levied

~~[\$257,911,802]~~

Section 39. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2014 Revised Budget.

Section 40. This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this 21st day of May, 2014.


 Chair

ATTEST:


 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 212-2014

Meeting Date: April 8, 2014

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
7 FOR 2014.
8

9 This memorandum transmits the ordinance to establish the 2014 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 2014-53 are those required to support
13 the revised 2014 General Government Operating Budget as proposed in the
14 Administration's first quarter budget revisions and presented in AR 2014-94.
15

16 The General Government average mill rate is 7.72, which is .15 mills lower than
17 the 2013 average mill rate of 7.87. Per AO 2014-54, the Anchorage School
18 District 2014 mill rate is 6.99, which is .36 mills lower than the 2013 mill rate of
19 7.35. The combined 2014 average mills is 14.71, which is an overall decrease of
20 .51 mills from the 2013 average mills of 15.22, which translates to an overall
21 decrease of \$51 annually per \$100,000 assessed valuation, over 2013.
22

23 THE ADMINISTRATION RECOMMENDS APPROVAL.

24
25 Prepared by: Office of Management and Budget
26 Approved by: Marilyn Banzhaf, OMB Acting Director
27 Concur: Lucinda Mahoney, CFO
28 Concur: Dennis A. Wheeler, Municipal Attorney
29 Concur: George J. Vakalis, Municipal Manager
30 Respectfully submitted: Daniel A. Sullivan, Mayor



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

NO. AM 212-2014(A)

Meeting Date: April 28, 2014

From: Mayor

Subject: AO 2014-53(S): 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 TAX YEAR 2014.

The following is a written summary of the significant changes in the substitute (S) version as compared to the originally submitted AO 2014-53 document:

Mill rates changed due to S version tax cost changes and/or updates to assessed values, as follows:

Fund	Original Tax Cost	Original Assessed Value	Original Mills	Substitute Tax Cost	Substitute Assessed Value	Substitute Mills
101	(12,687,981)	33,398,309,146	(0.38)	(11,734,544)	33,498,866,075	(0.35)
131	77,068,704	31,343,472,276	2.46	76,832,207	31,444,029,204	2.44
141	62,997,523	26,364,311,602	2.39	62,316,143	26,364,311,602	2.36
151	97,128,143	32,778,304,200	2.96	96,855,258	32,878,861,129	2.95
161	16,810,829	28,841,269,463	0.58	17,048,154	28,941,826,391	0.59
162	3,911,658	3,729,530,312	1.05	3,619,128	3,729,530,312	0.97

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management and Budget
 Concur: Lucinda Mahoney, CFO
 Concur: Dennis Wheeler, Municipal Attorney
 Concur: George J. Vakalis, Municipal Manager
 Respectfully submitted: Daniel A. Sullivan, Mayor



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

NO. AM 212-2014(B)

Meeting Date: April 28, 2014

From: Mayor

Subject: AO 2014-53(S) as Amended *with Mayor's Veto*: 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 TAX YEAR 2014.

The following is a written summary of the significant changes in the latest version of AO 2014-53 as compared to the previously submitted AO 2014-53(S) as Amended document:

Page 1, lines 18/17: (0.47) mills replaced with (0.48) mills
 Page 3, lines 21/20: \$239,453,614 replaced with \$239,317,214
 Page 3, lines 28/27: \$255,755,672 replaced with \$255,619,272

The changes are due to a \$136,400 reduction in Areawide tax cost related to the April 30, 2014 Mayor's veto of the Assembly amendment that increased taxes to "re-invest operating funds...into more energy efficiency improvements."

Mill rates are calculated as follows:

Tax cost / assessed values * 1,000 = mill rate

The previous ordinance, AO 2014-53 (S) as Amended, mill rate:

Areawide General, Fund 101: (\$15,848,144) / \$33,498,866,075 * 1,000 = (0.47)

The substitute ordinance, AO 2014-54 (S) as Amended *with Mayor's Veto*, mill rate:

Areawide General, Fund 101: (\$15,984,544) / \$33,498,866,075 * 1,000 = (0.48)

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management and Budget
 Concur: Lucinda Mahoney, CFO
 Concur: Dennis Wheeler, Municipal Attorney
 Concur: George J. Vakalis, Municipal Manager
 Respectfully submitted: Daniel A. Sullivan, Mayor

Direct Cost Summary Reconciliation 2014 Approved to 2014 Revised

Department	Changes from 2014 Approved to 2014 Revised												
	2013 Revised Budget	2014 Approved Budget	Personnel Alignment ¹	Tax Cap Effect ²	Other Non-Labor ³	One-Time Funding ⁴	Service Areas	Assembly Amndmnts ⁵	Mayor's Veto ⁶	Subtotal	2014 Revised Budget	Less Depreciation Amortization ⁷	2014 Revised Appropriation
Assembly	2,938,108	3,239,388	36,866	-	-	403,000	-	8,850	-	448,716	3,688,104	-	3,688,104
Chief Fiscal Officer	7,091,006	618,809	(8,594)	-	-	6,631,803	-	(4,683,850)	-	1,939,359	2,558,168	-	2,558,168
Community Development	13,985,011	14,105,547	(227,276)	-	-	925,000	-	-	-	697,724	14,803,271	-	14,803,271
Employee Relations	3,837,521	3,557,062	(88,727)	-	-	300,000	-	-	-	211,273	3,768,335	-	3,768,335
Equal Rights Commission	759,023	757,578	(15,221)	-	-	-	-	-	-	(15,221)	742,357	-	742,357
Finance	14,152,843	14,180,196	(299,692)	-	-	-	-	-	-	(299,692)	13,880,504	-	13,880,504
Fire	88,168,017	89,807,784	2,174,147	-	-	295,000	-	-	-	2,469,147	92,276,931	-	92,276,931
Health and Human Services	9,926,104	10,429,357	(205,317)	-	-	-	-	-	-	(205,317)	10,224,040	-	10,224,040
Information Technology	18,150,826	19,222,372	(117,038)	-	(858,054)	-	-	-	-	(975,092)	18,247,280	(2,117,076)	16,130,204
Internal Audit	705,588	750,144	(27,451)	-	-	-	-	-	-	(27,451)	722,693	-	722,693
Library	7,964,515	8,093,368	(46,037)	-	-	-	-	-	-	(46,037)	8,047,331	-	8,047,331
Management and Budget	817,102	812,421	(7,763)	-	-	-	-	-	-	(7,763)	804,658	-	804,658
Office of the Mayor	3,542,689	2,312,215	(3,084)	-	-	555,000	-	-	-	551,916	2,864,131	-	2,864,131
Municipal Attorney	7,745,952	7,740,053	(125,601)	-	-	266,050	-	175,000	-	315,449	8,055,502	-	8,055,502
Municipal Manager	22,867,569	23,267,619	32,840	-	(7,254)	-	-	73,052	-	98,638	23,366,257	-	23,366,257
Parks and Recreation	20,437,494	21,539,654	98,325	870,000	-	-	(292,530)	-	-	675,795	22,215,449	-	22,215,449
Police	97,756,862	96,341,305	(811,917)	-	-	511,626	-	-	-	(300,291)	96,041,014	-	96,041,014
Public Transportation	22,528,575	23,157,836	(147,182)	-	-	-	-	-	-	(147,182)	23,010,654	-	23,010,654
Public Works	109,387,835	108,781,708	(659,908)	25,000	6,188	-	724,575	136,400	(136,400)	95,855	108,877,563	-	108,877,563
Purchasing	1,659,043	1,751,470	(52,710)	-	-	-	-	-	-	(52,710)	1,698,760	-	1,698,760
Real Estate	8,141,738	8,174,396	(15,934)	-	-	-	-	-	-	(15,934)	8,158,462	-	8,158,462
Convention Center Reserve	12,675,952	12,565,322	-	-	(63,104)	-	-	-	-	(63,104)	12,502,218	-	12,502,218
TANS Areawide Expense	110,914	110,914	-	-	-	-	-	-	-	-	110,914	-	110,914
Direct Cost Total	475,350,287	471,316,518	(517,274)	895,000	(922,224)	9,887,479	432,045	(4,290,548)	(136,400)	5,348,078	476,664,596	(2,117,076)	474,547,520

Notes:

- ¹ Personnel salary and benefits budgeted at CPI+1% in 2014. Approved netted a 2.98% increase over 2013, however actual salaries and benefits budgeted in 1Q reflected a 1.64% increase over 2013, along with projection for 1-time leave cash-in for pay day change, resulting in \$3.4M savings, of which \$2.5M was used for Fire Department overtime and \$.5M for various position changes.
- ² Parks and Recreation Hilltop legal settlement estimate total of \$870K and Voter Approved Bond O&M for roads and drainage totaling \$25K.
- ³ Other Non-Labor consists primarily of a reduction in ERP depreciation to reflect adjustment of SAP go-live date.
- ⁴ One-time non-labor funding includes increase to Assembly for November 2014 election; Areawide Fund 101 fund balance contributions from CFO to Municipal Trust Funds as savings; Community Development Ship Creek Development carry-forward from 2013; Electronic Plan Review and wetlands services; Employee Relations professional support; Police and Fire academies support; Office of the Mayor grants, Youth Court, and Centennial Fund contributions; Municipal Attorney JusticeWeb software package carry-forward from 2013.
- ⁵ The Assembly amendments reduced Areawide Fund 101 fund balance contributions from CFO to savings to support Assembly and Municipal Attorney Departments' legal professional services, and to fund ongoing Anchorage School District (ASD) School Resource Officers and ASD tax collection fees; increased the part-time Transportation Inspection Code Enforcement Officer to full-time, within the Municipal Manager Department, supported by Transportation Inspection revenue; and increased the Public Works Department budget for energy efficiency projects supported by property taxes.
- ⁶ The Mayor vetoed the Assembly amendment to the Public Works Department for energy efficiency projects supported by property taxes.
- ⁷ Depreciation and amortization are budgeted but not appropriated, as of 2014.

Direct Cost by Department and Category of Expenditure 2014 Revised

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Budget	Less Depreciation Amortization	Total Appropriation
Assembly	2,075,811	11,085	28,523	1,572,685	-	-	-	3,688,104	-	3,688,104
Chief Fiscal Officer	426,611	3,000	5,000	2,123,557	-	-	-	2,558,168	-	2,558,168
Community Development	12,915,330	168,390	-	1,165,816	30,042	-	523,693	14,803,271	-	14,803,271
Employee Relations	3,258,385	12,750	7,230	479,570	-	-	10,400	3,768,335	-	3,768,335
Equal Rights Commission	704,747	7,200	9,600	20,810	-	-	-	742,357	-	742,357
Finance	11,359,485	62,890	14,828	2,420,201	-	-	23,100	13,880,504	-	13,880,504
Fire	66,032,034	2,311,550	40,000	18,659,577	4,953,965	-	279,805	92,276,931	-	92,276,931
Health and Human Services	4,119,249	176,993	5,450	5,660,666	239,814	-	21,868	10,224,040	-	10,224,040
Information Technology	9,789,767	93,172	9,825	4,771,110	1,431,330	2,117,076	35,000	18,247,280	(2,117,076)	16,130,204
Internal Audit	706,794	1,310	1,500	6,234	-	-	6,855	722,693	-	722,693
Library	6,471,504	84,343	3,000	1,387,239	-	-	101,245	8,047,331	-	8,047,331
Management and Budget	673,543	2,805	-	128,310	-	-	-	804,658	-	804,658
Mayor	1,430,125	6,500	20,000	1,407,506	-	-	-	2,864,131	-	2,864,131
Municipal Attorney	5,901,348	27,470	10,000	2,116,684	-	-	-	8,055,502	-	8,055,502
Municipal Manager	2,523,666	41,881	16,128	18,772,067	2,002,015	-	10,500	23,366,257	-	23,366,257
Parks and Recreation	10,493,051	773,399	4,000	7,285,232	3,420,947	-	238,820	22,215,449	-	22,215,449
Police	73,617,871	2,495,530	30,500	19,405,829	304,284	-	187,000	96,041,014	-	96,041,014
Public Transportation	14,766,826	3,777,211	5,700	3,879,802	581,115	-	-	23,010,654	-	23,010,654
Public Works	30,719,872	3,846,835	10,170	31,870,228	42,357,838	-	72,620	108,877,563	-	108,877,563
Purchasing	1,603,955	8,060	-	86,745	-	-	-	1,698,760	-	1,698,760
Real Estate	849,548	5,300	1,000	7,294,314	-	-	8,300	8,158,462	-	8,158,462
Convention Center Reserve	-	-	-	12,502,218	-	-	-	12,502,218	-	12,502,218
TANS Areawide Expense	-	-	-	-	110,914	-	-	110,914	-	110,914
Direct Cost Total	260,439,522	13,917,674	222,454	143,016,400	55,432,264	2,117,076	1,519,206	476,664,596	(2,117,076)	474,547,520

Position Summary by Department

Department	2012 Revised Budget				2013 Revised Budget				2014 Revised Budget				Change from 2013 Revised				
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	23	1	-	-	24	23	1	-	-	24	24	2	1	1	28	4	16.7%
Chief Fiscal Officer	2	-	-	-	2	3	-	-	-	3	3	-	-	-	3	-	0.0%
Community Development	99	1	-	-	100	96	1	-	-	97	96	-	-	-	96	(1)	-1.0%
Employee Relations	20	4	-	-	24	31	-	-	-	31	31	-	-	-	31	-	0.0%
Equal Rights Commission	5	2	-	-	7	5	2	-	-	7	5	2	-	-	7	-	0.0%
Finance	84	15	-	-	99	95	2	-	-	97	98	2	-	-	100	3	3.1%
Fire	387	2	-	-	389	375	2	-	-	377	376	-	-	-	376	(1)	-0.3%
Health and Human Services	48	7	1	-	56	40	6	1	-	47	56	1	1	-	58	11	23.4%
Information Technology	60	17	-	-	77	74	-	-	-	74	72	-	-	-	72	(2)	-2.7%
Internal Audit	4	1	-	-	5	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	63	28	-	-	91	59	35	-	-	94	59	35	-	-	94	-	0.0%
Management and Budget	5	1	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	8	1	-	-	9	10	-	-	-	10	10	-	-	-	10	-	0.0%
Municipal Attorney	53	5	-	-	58	52	2	-	-	54	53	-	-	-	53	(1)	-1.9%
Municipal Manager	15	2	-	-	17	19	2	-	-	21	21	1	-	-	22	1	4.8%
Parks and Recreation	64	41	190	27	322	60	33	186	24	303	64	39	189	30	322	19	6.3%
Police	544	-	-	-	544	523	-	-	-	523	523	-	-	-	523	-	0.0%
Public Transportation	144	-	-	-	144	144	-	-	-	144	144	-	-	-	144	-	0.0%
Public Works	239	1	18	19	277	238	2	19	19	278	239	1	19	2	261	(17)	-6.1%
Purchasing	15	1	-	-	16	14	-	-	-	14	14	-	-	-	14	-	0.0%
Real Estate	7	-	-	-	7	7	-	-	-	7	7	-	-	-	7	-	0.0%
Total Positions	1,889	130	209	46	2,274	1,879	89	206	43	2,217	1,906	84	210	33	2,233	16	0.7%

2014 Approved Budget Change from 2013 Revised:

Assembly - 1 FT seasonal Elections Supervisor position added in Clerk division (*Assembly Amendment*); 1 PT Administrative position added in Assembly division (*Assembly Amendment*).
Community Development - 1 FT Elevator Inspector position added; 1 PT Civil Engineer position reduced, 2 FT Senior Planner and 1 FT Manager positions transferred to AMATS grant funding source, 1 FT Code Enforcement Officer added (*Assembly Amendment*).
Employee Relations - 1 FT position reduced - was reduced mid-year in 2013 Approved then extended to end-year 2013 in 2013 Revised budget.
Finance - Treasury - 1 FT Tax Enforcement position added.
Health and Human Services - Personnel realignment to reflect grant-funded positions - FT positions partially grant funded are reported as FT.
Information Technology - 1 FT Senior Office Assistant reduced mid-year 2014; 1 FT GIS Technician II position and 1 FT GIS Cartographer II position transferred to AWWU.
Municipal Attorney - 1 FT Clerk position reduced mid-year; 2 PT Municipal Attorney II positions increased to FT.
Public Works - 17 temporary light and medium seasonal equipment operator positions associated with the Recycled Asphalt/Chip Seal Program transferred to bond funding source.

2014 Revised Budget Change from 2014 Approved:

Assembly - 1 FT Seasonal Elections Supervisor and 1 FT Temporary administrative position added in Clerk division.
Community Development - 1 FT Structural Engineer added in Building Service Area Fund (181).
Employee Relations - Labor Relations - 1 FT Personnel Analyst funded with reductions to existing positions.
Finance - Controller - Payroll - 3 FT Junior Accountants added, offset with 50% vacancy factor. Transferred 1 FT Technology Analyst position to Information Technology.
Fire - Increased 2 PT, 5 FTE Fire Assistant Chief positions to FT funded with the reduction of 1 FT Fire Inspector position.
Health and Human Services - 1 PT Community Health Nursing Supervisor position moved to grant funding.
Information Technology - Transferred 1 FT Technology Analyst position from Finance - Controller - Payroll.
Municipal Manager - Transportation Inspection - 1 FT Senior Code Enforcement Officer added and 1 PT Senior Code Enforcement Officer increased to FT.
Parks and Recreation - Net increase of 20 positions: addition of 4 FT positions, 10 PT positions and 11 Seasonal positions funded with reduction of 1 FT position, 4 PT positions, 38 Seasonal positions going from .37 FTE to .3 FTE and 11 Seasonal positions going from .5 FTE to .3 FTE

2014 Personnel Benefit Assumptions

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

Employee Group	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁶	SS/Medicare Unemp/et al. ⁴
		Premium ^{1, 5}	Other ²			
AMEA	1.50%	\$1,818	\$9.60	22.00%	2.00%	8.01%
Operating Engineers	1.50%	\$1,283 ⁹	\$55.90	\$870	2.05%	7.85%
Non-represented	1.50%	\$1,818	\$9.60	22.00%	3.50%	8.01%
Executives	1.50%	\$1,818	\$9.60	22.00%	0.08%	8.01%
IAFF (Fire) F40	1.50%	\$2,380	\$35.95	22.00%	5.40%	8.01%
IAFF (Fire) F56	1.50%	\$2,380	\$35.95	22.00%	7.30%	8.01%
IAFF (Fire) Dispatch	1.50%	\$2,380	\$35.95	22.00%	3.10%	8.01%
⁷ IBEW/Electrical	1.50% ¹⁰	\$1,605	\$52.88	\$1,218	1.90%	9.15%
⁷ IBEW/NECA Employees	1.50%	\$1,832 / \$916	\$25.95	\$1,001		10.85%
IBEW/Mechanics	1.50%	\$1,818	\$9.60	22.00%	2.65%	8.01%
Local 71 (Laborers)	1.50%	\$1,482 ⁹	\$2.90	22.00%	4.50%	8.01%
APDEA (Police) Sworn	1.50%	\$2,387	\$34.05	24.00%	1.40%	8.01%
APDEA (Police) Non-Sworn	1.50%	\$2,387	\$13.95	24.00%	1.40%	8.01%
Plumbers	1.50% ¹⁰	\$1,818 ⁸	\$9.60	22.00%	1.60%	8.01%
Teamsters	1.50% ¹⁰	\$1,818	\$9.60	22.00%	1.30%	8.01%
Assembly Members	0.00%	\$542	\$2.90	22.00%	0.00%	7.85%

¹ Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Operating Engineers, Laborers L71 and IBEW is a blended rate because contract ends mid year.

² Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$2.90/month for all unions except APDEA \$2.25/mo, IAFF \$4.15/mo and IBEW NECA employees who do not receive EAP

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Nonsworn;

\$26.80/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, IBEW-NECA and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical and NECA employees

Apprentice Fund: \$17.33/month IBEW Electrical employees

³ Police retirement includes 2% to represent the unions 401K program

⁴ Percentages calculated includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.3% IBEW Electrical and NECA employees

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, IBEW/NECA and Assembly

Social Security 6.2% all unions, 2014 base wage is \$117,900. Some police and fire employees are exempt from Social Security.

Medicare 1.45% all unions

Unemployment 0.2% all unions

⁵ National Electric Contractor Association (NECA) employees, contractors and subcontractors used by MLP, health premium includes monthly premium for full time and part time workers

⁶ For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule.

⁷ IBEW/Electrical & NECA - contract not finalized - salary increase budgeted at 1.5%. Health Premium, Legal Trust, Apprentice Fund and Pension remain budgeted at previous rate.

⁸ Plumbers - contract not finalized - medical budgeted at maximum premium of \$1818/month

⁹ Second half of year (July -Dec.) premium budgeted at 4.3% increase from first half premium.

¹⁰ Wage increase budgeted for May 1, 2014 start.

Debt Service Budgeting Requirements 2014 Revised

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
Voter-Approved GO Bonds Inside Tax Limit Calculation (5 Major Funds)					
101000 Emergency Ops Ctr	705,531	370,607	1,076,138	705	1,076,843
101000 Senior Center	22,897	17,263	40,160	50	40,210
101000 Cemetery	119,700	79,604	199,304	300	199,604
101000 Emergency Medical Service	538,322	345,832	884,154	655	884,809
101000 Public Facility Repair -Areawide	289,041	296,213	585,254	105	585,359
101000 Transit	366,066	214,644	580,710	405	581,115
131000 Anchorage Fire	2,640,355	1,382,476	4,022,831	3,120	4,025,951
141000 Anchorage Roads and Drainage	26,073,020	16,233,407	42,306,427	32,925	42,339,352
151000 Anchorage Police	180,609	95,636	276,245	310	276,555
161000 Anchorage Parks/Rec	2,135,247	868,153	3,003,400	2,115	3,005,515
GO Bonds Inside Tax Cap Total	33,070,788	19,903,835	52,974,623	40,690	53,015,313
Voter-Approved GO Bonds Outside Tax Limit Calculation					
106000 Girdwood Fire	16,504	2,650	19,154	20	19,174
162000 Eagle River Parks/Rec	307,708	103,736	411,444	290	411,734
GO Bonds Outside Tax Cap Total	324,212	106,386	430,598	310	430,908
GO Bonds Total	33,395,000	20,010,221	53,405,221	41,000	53,446,221
Revenue Bond - Alaska Center for the Performing Arts (ACPA)					
301000 PAC Revenue Bond	130,000	209,813	339,813	-	339,813
ACPA Revenue Bond Total	125,000	214,813	339,813	-	339,813
Lease/Purchase Agreements					
163000 Hansen Project	29,578	464	30,042	-	30,042
607000 IT Capital Infrastructure	-	80,000	80,000	-	80,000
Lease/Purchase Agreements Total	29,578	80,464	110,042	-	110,042
Tax Anticipation Notes (TANS)					
101000 Public Finance and Investment	-	36,736	36,736	74,178	110,914
131000 Public Finance and Investment	-	7,959	7,959	16,072	24,031
141000 Public Finance and Investment	-	6,123	6,123	12,363	18,486
151000 Public Finance and Investment	-	9,184	9,184	18,545	27,729
161000 Public Finance and Investment	-	1,225	1,225	2,473	3,698
TANS Total	-	61,227	61,227	123,631	184,858
Other					
607000 ERP	1,258,573	77,757	1,336,330	15,000	1,351,330
Other Total	1,258,573	77,757	1,336,330	15,000	1,351,330
Grand Total Funded Debt Service	34,808,151	20,444,482	55,252,633	179,631	55,432,264

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Use of Funds by Department Budget 2014 Revised

(in \$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		% of Total
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/ Birchwood/ ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Chugiak River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Bld Safety Service Area	Public Fin Invest	Cvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond PAC	Self-Ins	Mgmt Info Systems	Total Budget	
Assembly	3,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,688	0.8%
Chief Fiscal Officer	2,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,558	0.5%
Community Development	9,318	-	-	-	-	-	-	-	-	-	5,485	-	-	-	-	-	-	14,803	3.1%
Employee Relations	3,768	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,768	0.8%
Equal Rights Commission	742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	742	0.2%
Finance	12,316	-	-	-	-	-	-	-	-	-	-	1,564	-	-	-	-	-	13,881	2.9%
Fire	22,816	1,011	734	-	67,716	-	-	-	-	-	-	-	-	-	-	-	-	92,277	19.4%
Health and Human Services	10,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,224	2.1%
Information Technology	1,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,010	18,247	3.8%
Internal Audit	723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723	0.2%
Library	8,047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,047	1.7%
Management and Budget	805	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	805	0.2%
Mayor	2,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,864	0.6%
Municipal Attorney	8,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,056	1.7%
Municipal Manager	12,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,366	4.9%
Parks and Recreation	-	-	265	-	-	-	-	18,055	3,896	-	-	-	-	-	340	10,380	-	22,215	4.7%
Police	50	-	-	-	-	-	95,991	-	-	-	-	-	-	-	-	-	-	96,041	20.1%
Public Transportation	23,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,011	4.8%
Public Works	27,785	-	863	7,607	-	69,474	-	-	-	3,149	-	-	-	-	-	-	-	108,878	22.8%
Purchasing	1,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,699	0.4%
Real Estate	7,361	-	-	-	-	-	-	-	-	-	-	-	-	798	-	-	-	8,158	1.7%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	12,502	-	-	-	-	12,502	2.6%
Areawide TANs Exp	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111	0.0%
Direct Cost Total	159,827	1,011	1,862	7,607	67,716	69,474	95,991	18,055	3,896	3,149	5,485	1,564	12,502	798	340	10,380	17,010	476,665	100.0%
Percent of Total	33.5%	0.2%	0.4%	1.6%	14.2%	14.6%	20.1%	3.8%	0.8%	0.7%	1.2%	0.3%	2.6%	0.2%	0.1%	2.2%	3.6%	100.0%	

Direct Cost includes debt service and depreciation.

2014 Revised Budget Revenues, Direct Cost and other Financing Sour

(in Thousands \$)

Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type	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
Taxes - Property	(15,985)	1,115	2,053	6,173	76,832	62,316	99,105
Taxes - Other / PILT - In Tax Limit Calculation	58,199	21	30	149	1,151	1,527	1,524
Taxes - Other - Outside Tax Limit Calculation	11,342	7	11	33	256	563	425
Payments in Lieu of Taxes	1,847	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
Licenses and Permits	3,208	-	-	-	450	6	-
Charges for Services	18,582	-	9	25	403	-	1,715
Fines and Forfeitures	581	-	-	-	-	-	5,350
Investment Income	1,205	43	10	21	337	636	339
Contributions fr Outside Organiztions	118	-	-	97	-	-	277
Contributions/Transfers fr Other Funds	10,722	-	-	-	-	-	-
State Revenues	16,612	2	2	-	90	558	520
Federal Revenues	115	-	-	-	38	664	-
Other Revenues	1,005	-	-	-	25	42	603
Revenues Total	107,550	1,188	2,115	6,498	79,583	66,531	109,858
Department							
Assembly	3,688	-	-	-	-	-	-
Chief Fiscal Officer	2,558	-	-	-	-	-	-
Community Development	9,318	-	-	-	-	-	-
Employee Relations	3,768	-	-	-	-	-	-
Equal Rights Commission	742	-	-	-	-	-	-
Finance	12,316	-	-	-	-	-	-
Fire	22,816	1,011	734	-	67,716	-	-
Health and Human Services	10,224	-	-	-	-	-	-
Information Technology	1,238	-	-	-	-	-	-
Internal Audit	723	-	-	-	-	-	-
Library	8,047	-	-	-	-	-	-
Management and Budget	805	-	-	-	-	-	-
Mayor	2,864	-	-	-	-	-	-
Municipal Attorney	8,056	-	-	-	-	-	-
Municipal Manager	12,647	-	-	-	-	-	-
Parks and Recreation	-	-	265	-	-	-	-
Police	50	-	-	-	-	-	95,991
Public Transportation	23,011	-	-	-	-	-	-
Public Works	27,785	-	863	7,607	-	69,474	-
Purchasing	1,699	-	-	-	-	-	-
Real Estate	7,361	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Areawide TANs Expense	111	-	-	-	-	-	-
Direct Cost Total	159,827	1,011	1,862	7,607	67,716	69,474	95,991
Charges by/to Departments	(39,828)	177	253	111	10,194	236	13,036
Charges by/to Total	(39,828)	177	253	111	10,194	236	13,036
Net Increase (Decrease) in Fund Balance	(12,449)	-	-	(1,219)	1,674	(3,179)	831

ces/Uses by Major Funds, and Non-major Funds in the Aggregate

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	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 Budget
17,048	3,619	3,342	-	-	-	-	-	-	-	255,619
396	-	6	-	-	-	-	-	-	-	63,002
255	17	2	-	-	13,862	-	-	-	-	26,773
-	-	-	-	-	-	-	-	-	-	1,847
-	-	-	-	-	-	-	-	-	-	220
-	-	-	6,746	-	-	5	-	-	-	10,415
1,925	438	-	11	651	-	186	-	-	5	23,950
-	-	-	-	-	-	-	-	-	-	5,931
167	78	93	-	1,136	-	24	-	304	-	4,393
-	-	-	-	-	526	-	-	-	-	1,017
-	-	-	-	-	-	-	-	-	-	10,722
31	-	11	-	-	-	-	-	-	-	17,826
41	-	-	-	-	-	-	-	-	-	858
-	-	-	-	-	-	415	340	-	-	2,430
19,863	4,152	3,453	6,757	1,788	14,387	630	340	304	5	425,002
-	-	-	-	-	-	-	-	-	-	3,688
-	-	-	-	-	-	-	-	-	-	2,558
-	-	-	5,485	-	-	-	-	-	-	14,803
-	-	-	-	-	-	-	-	-	-	3,768
-	-	-	-	-	-	-	-	-	-	742
-	-	-	-	1,564	-	-	-	-	-	13,881
-	-	-	-	-	-	-	-	-	-	92,277
-	-	-	-	-	-	-	-	-	-	10,224
-	-	-	-	-	-	-	-	-	17,010	18,247
-	-	-	-	-	-	-	-	-	-	723
-	-	-	-	-	-	-	-	-	-	8,047
-	-	-	-	-	-	-	-	-	-	805
-	-	-	-	-	-	-	-	-	-	2,864
-	-	-	-	-	-	-	-	-	-	8,056
-	-	-	-	-	-	-	340	10,380	-	23,366
18,055	3,896	-	-	-	-	-	-	-	-	22,215
-	-	-	-	-	-	-	-	-	-	96,041
-	-	-	-	-	-	-	-	-	-	23,011
-	-	3,149	-	-	-	-	-	-	-	108,878
-	-	-	-	-	-	-	-	-	-	1,699
-	-	-	-	-	-	798	-	-	-	8,158
-	-	-	-	-	12,502	-	-	-	-	12,502
-	-	-	-	-	-	-	-	-	-	111
18,055	3,896	3,149	5,485	1,564	12,502	798	340	10,380	17,010	476,665
2,833	256	304	1,593	99	-	474	-	(9,077)	(16,631)	(35,971)
2,833	256	304	1,593	99	-	474	-	(9,077)	(16,631)	(35,971)
(1,025)	(0)	-	(320)	125	1,885	(642)	-	(999)	(373)	(15,691)

Function Cost by Fund

Fund	Title	2013 Revised Budget	2014 Revised Budget	Less Depreciation Amortization	2014 Revised Appropriation
101000	Areawide General Fund	130,464,282	119,998,665	-	119,998,665
104000	Chugiak Fire Service Area	1,200,493	1,187,675	-	1,187,675
105000	Glen Alps Service Area	317,984	324,484	-	324,484
106000	Girdwood Valley Service Area	2,155,226	2,114,692	-	2,114,692
111000	Birchtree/Elmore LRSA	260,751	272,189	-	272,189
112000	Section 6/Campbell Airstrip LRSA	138,593	142,731	-	142,731
113000	Valli Vue Estates LRSA	122,993	126,594	-	126,594
114000	Skyranch Estates LRSA	35,075	36,573	-	36,573
115000	Upper Grover LRSA	15,050	15,291	-	15,291
116000	Raven Woods/Bubbling Brook LRSA	17,155	17,430	-	17,430
117000	Mt. Park Estates LRSA	34,324	36,568	-	36,568
118000	Mt. Park/Robin Hill LRSA	151,018	152,351	-	152,351
119000	Chugiak, Birchwood, ER Rural Road SA	6,860,372	7,717,314	-	7,717,314
121000	Eaglewood Contributing RSA	107,991	99,348	-	99,348
122000	Gateway Contributing RSA	2,112	1,900	-	1,900
123000	Lakehill LRSA	50,532	49,711	-	49,711
124000	Totem LRSA	24,086	24,982	-	24,982
125000	Paradise Valley South LRSA	13,586	14,474	-	14,474
126000	SRW Homeowners LRSA	51,934	54,924	-	54,924
129000	Eagle River Streetlight SA	584,791	375,141	-	375,141
131000	Anchorage Fire SA	71,372,681	77,909,604	-	77,909,604
141000	Anchorage Roads and Drainage SA	68,070,657	69,710,473	-	69,710,473
142000	Talus West LRSA	122,937	133,015	-	133,015
143000	Upper O'Malley LRSA	660,532	676,622	-	676,622
144000	Bear Valley LRSA	53,957	53,491	-	53,491
145000	Rabbit Creek View/Hts LRSA	97,120	96,687	-	96,687
146000	Villages Scenic Parkway LRSA	20,102	20,640	-	20,640
147000	Sequoia Estates LRSA	22,464	23,515	-	23,515
148000	Rockhill LRSA	47,347	49,319	-	49,319
149000	South Goldenview Area LRSA	604,665	633,469	-	633,469
150000	Homestead LRSA	-	21,678	-	21,678
151000	Anchorage Metropolitan Police SA	115,098,597	109,026,886	-	109,026,886
161000	Anchorage Parks & Recreation SA	20,232,040	20,887,589	-	20,887,589
162000	Eagle River-Chugiak Parks & Rec	3,943,970	4,152,316	-	4,152,316
163000	Anchorage Building Safety SA	7,244,410	7,077,618	-	7,077,618
164000	Public Finance and Investments	1,662,474	1,663,063	-	1,663,063
202020	Convention Center Operating Reserve	12,675,952	12,502,218	-	12,502,218
221000	Heritage Land Bank	1,213,949	1,271,277	-	1,271,277
301000	PAC Surcharge Revenue Bond Fund	339,813	339,813	-	339,813
602000	Self Insurance ISF	(3,473,586)	1,302,487	-	1,302,487
607000	Information Technology ISF	1,460,504	378,467	(2,117,076)	(1,738,609)
Function Cost Total		444,078,933	440,693,284	(2,117,076)	438,576,209 *

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

* Total off by \$1 from summation of fund totals due to rounding

Function Cost by Fund and Category of Expenditure 2014 Revised

Fund	Title	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	97,545,573	6,128,780	144,629	51,733,813	3,478,854	-	795,381	159,827,030	(39,828,365)	119,998,665	-	119,998,665
104000	Chugiak Fire Service Area	-	-	-	1,010,787	-	-	-	1,010,787	176,888	1,187,675	-	1,187,675
105000	Glen Alps Service Area	-	-	-	298,330	-	-	-	298,330	26,154	324,484	-	324,484
106000	Girdwood Valley Service Area	144,016	104,884	-	1,593,840	19,174	-	-	1,861,914	252,778	2,114,692	-	2,114,692
111000	Birchtree/Elmore LRSA	-	-	-	247,189	-	-	-	247,189	25,000	272,189	-	272,189
112000	Section 6/Campbell Airstrip LRSA	-	-	-	153,181	-	-	-	153,181	(10,450)	142,731	-	142,731
113000	Valli Vue Estates LRSA	113,000	-	-	114,994	-	-	-	114,994	11,600	126,594	-	126,594
114000	Skyranch Estates LRSA	-	-	-	33,373	-	-	-	33,373	3,200	36,573	-	36,573
115000	Upper Grover LRSA	-	-	-	13,891	-	-	-	13,891	1,400	15,291	-	15,291
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	15,830	-	-	-	15,830	1,600	17,430	-	17,430
117000	Mt. Park Estates LRSA	-	-	-	33,368	-	-	-	33,368	3,200	36,568	-	36,568
118000	Mt. Park/Robin Hill LRSA	-	-	-	138,051	-	-	-	138,051	14,300	152,351	-	152,351
119000	Chugiak, Birchwood, ER Rural Road SA	500,651	169,940	-	6,930,075	-	-	6,000	7,606,666	110,648	7,717,314	-	7,717,314
121000	Eaglewood Contributing RSA	-	-	-	97,448	-	-	-	97,448	1,900	99,348	-	99,348
122000	Gateway Contributing RSA	-	-	-	1,850	-	-	-	1,850	50	1,900	-	1,900
123000	Lakehill LRSA	-	-	-	45,111	-	-	-	45,111	4,600	49,711	-	49,711
124000	Totem LRSA	-	-	-	22,882	-	-	-	22,882	2,100	24,982	-	24,982
125000	Paradise Valley South LRSA	-	-	-	13,174	-	-	-	13,174	1,300	14,474	-	14,474
126000	SRW Homeowners LRSA	-	-	-	49,924	-	-	-	49,924	5,000	54,924	-	54,924
129000	Eagle River Streetlight SA	-	4,899	-	313,559	-	-	-	318,458	56,683	375,141	-	375,141
131000	Anchorage Fire SA	50,954,224	1,734,550	32,500	10,719,166	4,049,982	-	225,305	67,715,727	10,193,877	77,909,604	-	77,909,604
141000	Anchorage Roads and Drainage SA	11,461,280	2,430,496	-	13,206,575	42,357,838	-	18,000	69,474,189	236,284	69,710,473	-	69,710,473
142000	Talus West LRSA	-	-	-	121,815	-	-	-	121,815	11,200	133,015	-	133,015
143000	Upper O'Malley LRSA	-	-	-	611,622	-	-	-	611,622	65,000	676,622	-	676,622
144000	Bear Valley LRSA	-	-	-	48,291	-	-	-	48,291	5,200	53,491	-	53,491
145000	Rabbit Creek View/Hts LRSA	-	-	-	87,287	-	-	-	87,287	9,400	96,687	-	96,687
146000	Villages Scenic Parkway LRSA	-	-	-	18,740	-	-	-	18,740	1,900	20,640	-	20,640
147000	Sequoia Estates LRSA	-	-	-	21,415	-	-	-	21,415	2,100	23,515	-	23,515
148000	Rockhill LRSA	-	-	-	44,919	-	-	-	44,919	4,400	49,319	-	49,319
149000	South Goldenview Area LRSA	-	-	-	578,469	-	-	-	578,469	55,000	633,469	-	633,469
150000	Homestead LRSA	-	-	-	19,678	-	-	-	19,678	2,000	21,678	-	21,678
151000	Anchorage Metropolitan Police SA	73,617,871	2,495,530	30,500	19,355,429	304,284	-	187,000	95,990,614	13,036,272	109,026,886	-	109,026,886
161000	Anchorage Parks & Recreation SA	9,049,978	638,765	4,000	5,123,669	3,009,213	-	228,980	18,054,605	2,832,984	20,887,589	-	20,887,589
162000	Eagle River-Chugiak Parks & Rec	1,443,072	87,150	-	1,944,063	411,734	-	9,840	3,895,859	256,457	4,152,316	-	4,152,316
163000	Anchorage Building Safety SA	5,068,101	62,400	-	320,224	30,042	-	4,200	5,484,967	1,592,651	7,077,618	-	7,077,618
164000	Public Finance and Investments	630,155	2,100	-	929,760	-	-	2,000	1,564,015	99,048	1,663,063	-	1,663,063
202020	Convention Center Operating Reserve	-	-	-	12,502,218	-	-	-	12,502,218	-	12,502,218	-	12,502,218
221000	Heritage Land Bank	467,914	4,500	1,000	316,800	-	-	7,500	797,714	473,563	1,271,277	-	1,271,277
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	339,813	-	-	339,813	-	339,813	-	339,813
602000	Self Insurance ISF	382,838	4,500	-	9,992,278	-	-	-	10,379,616	(9,077,129)	1,302,487	-	1,302,487
607000	Information Technology ISF	9,173,848	49,180	9,825	4,193,312	1,431,330	2,117,076	35,000	17,009,571	(16,631,104)	378,467	(2,117,076)	(1,738,609)
Function Cost Total		260,439,521	13,917,674	222,454	143,016,400	55,432,264	2,117,076	1,519,206	476,664,595	(35,971,311)	440,693,284	(2,117,076)	438,576,209

* Total off by \$1 from summation of fund totals due to rounding

Revenue Distribution Summary

Revenue Account	Source	2012 Revised Budget	2012 Actuals	2013 Revised Budget	2014 Revised Budget
Taxes - Property					
401010	Real Property Taxes (Excludes ASD)	219,466,512	228,089,961	228,752,761	231,998,349
401020	Personal Property Taxes (Excludes ASD)	22,180,177	27,481,259	24,465,972	23,620,923
Taxes - Property Total		241,646,689	255,571,220	253,218,733	255,619,272
Taxes - Other / PILT - In Tax Limit Calculation					
401060	Auto Tax	8,800,000	11,303,053	11,300,053	11,448,632
401080	Tobacco Tax	20,411,994	22,219,610	22,019,634	23,001,852
401100	Aircraft Tax	210,000	208,064	210,000	210,000
401130	Motor Vehicle Rental Tax	5,174,208	4,817,450	4,970,037	5,449,649
402030	Payment in Lieu of Tax State	130,000	143,593	130,000	130,000
402040	Payment in Lieu of Tax Federal	650,000	680,395	664,746	670,290
450060	MUSA/MESA-Contrib/Non-Contrib Plant	18,206,435	18,151,013	18,575,914	20,091,219
450070	1.25% Gross Receipts	2,067,615	2,120,600	1,981,081	2,000,002
Taxes - Other / PILT - In Tax Limit Calculation Total		55,650,252	59,643,779	59,851,465	63,001,644
Taxes - Other Outside Tax Limit Calculation					
401030	Penalty/Interest on Delinquent Taxes	2,600,000	3,758,937	2,600,000	2,633,999
401040	Tax Cost Recoveries	260,100	303,856	260,100	260,100
401050	Areawide Prop Tax Credit	-	(281,498)	-	-
401090	Penalty/Interest on Tobacco Tax	15,000	-	15,000	15,000
401110	Room Tax	21,391,318	22,700,161	23,426,957	23,762,345
401120	Penalty/Interest on Room Tax	71,154	313,387	71,154	71,154
401140	Penalty/Interest on Motor Veh Rental Tax	30,728	16,661	30,728	30,728
Taxes - Other Outside Tax Limit Calculation Total		24,368,300	26,811,504	26,403,939	26,773,326
Payments in Lieu of Taxes (PILT)					
402020	Payment in Lieu of Tax Private	868,334	1,737,028	1,810,445	1,846,654
Payments in Lieu of Taxes (PILT) Total		868,334	1,737,028	1,810,445	1,846,654
Special Assessments					
403010	Assessments	160,000	118,640	160,000	160,000
403020	Penalty/Interest on Assessments	60,000	51,318	60,000	60,000
Special Assessments Total		220,000	169,959	220,000	220,000
Licenses & Permits					
404010	Building and Trade Licenses	76,000	95,959	80,000	108,000
404020	Taxicab Permits	257,600	299,935	257,600	440,353
404030	Contractor Certificates and Examinations	10,000	11,537	10,000	10,000
404040	Chauffeur Licenses Biannual	16,000	17,760	16,000	16,000
404050	Taxicab Permit Revisions	15,000	16,000	15,000	88,052
404060	Local Business Licenses	288,700	346,245	258,700	378,700
404070	Chauffeur License Renewal	500	170	500	500
404090	Building Permit Plan Review Fees	2,050,506	2,350,587	2,184,000	2,242,000
404100	Building Permits	2,834,240	3,384,302	3,134,240	3,320,000
404110	Electrical Permits	200,000	218,487	200,000	215,000
404120	Gas and Plumbing Permits	679,000	640,238	630,000	640,000
404130	Moving Fence/Sign Fees	38,000	43,020	38,500	44,125
404140	Construction and Right-of-Way Permits	630,000	841,853	750,000	847,800
404150	Elevator Inspection Fees	440,000	547,919	475,000	614,400
404160	Mobile Home Inspection Fees	3,000	4,125	4,000	3,500
404170	Land Use Permits (Not HLB)	-	-	-	163,125
404180	Parking and Access Agreement Fees	6,000	3,363	6,000	6,750
404200	Emission Certificate Fee	52,916	54,286	-	-
404210	Animal Licenses	274,495	258,334	274,495	274,495
404220	Miscellaneous Permits	245,350	307,389	257,350	258,044
406010	Land Use Permits	113,000	202,597	105,000	5,000
406020	Subdivision Inspection Fees	635,000	722,542	615,000	712,890

Revenue Distribution Summary

Revenue Account	Source	2012 Revised Budget	2012 Actuals	2013 Revised Budget	2014 Revised Budget
406030	Landscape Plan Review Payment	25,000	23,671	25,000	26,500
Licenses & Permits Total		8,890,307	10,390,319	9,336,385	10,415,234
Program Fees					
406050	Platting Fees	345,000	396,045	335,000	361,375
406060	Zoning Fees	432,000	305,552	431,000	461,813
406080	Lease and Rental Revenues	494,200	558,726	561,149	561,149
406090	Pipe ROW Fee	144,000	155,844	144,000	144,000
406110	Sale of Publications	3,600	7,968	2,900	2,350
406120	Rezoning Inspections	38,000	41,370	44,000	49,500
406130	Appraisal Appeal Fee	5,000	11,890	5,000	5,000
406140	Vehicle Emission Inspection Fee	325	325	-	-
406160	Clinic Fees	56,000	162,528	81,000	119,572
406170	Sanitary Inspections Fees	1,164,025	1,267,873	1,222,210	1,316,620
406180	Reproductive Health Fees	332,840	370,224	362,840	362,840
406220	Transit Advertising Fees	306,000	383,406	402,000	402,000
406230	Transit Spec Service Fees	6,760	55	6,760	6,760
406240	Transit Token Sale	75,900	86,246	75,900	52,870
406250	Transit Bus Pass Sales	2,166,270	2,455,646	2,166,270	2,789,300
406260	Transit Fare Box Receipts	1,860,887	1,811,654	1,860,887	1,860,887
406280	Recreation Centers and Programs	255,270	270,369	155,270	241,170
406290	Sport and Park Activities	479,000	637,733	329,000	524,000
406300	Aquatics	1,024,935	887,964	974,935	849,935
406310	Camping Fees	75,000	88,654	75,000	75,000
406320	Library Non-Resident Fee	1,500	710	1,500	1,500
406330	Park Land & Operations	422,320	436,850	449,890	414,890
406340	Golf Fees	36,900	15,608	36,900	1,000
406350	Library Fees	2,500	1,845	1,200	1,200
406360	Museum Admission Fees	-	460	-	-
406380	Ambulance Service Fees	5,585,000	6,449,021	6,085,000	7,300,000
406400	Fire Alarm Fees	116,493	72,404	116,493	116,493
406410	Hazardous Waste Fees	121,500	146,485	121,500	121,500
406420	Fire Inspection Fees	225,000	128,951	225,000	110,000
406440	Cemetery Fees	244,800	241,727	250,000	250,000
406450	Mapping Fees	15,000	6,344	11,000	9,000
406480	E911 Surcharge	6,966,796	6,773,956	6,679,121	-
406490	DWI Impound/Admin. Fees	1,285,674	1,053,781	1,130,500	835,963
406500	Police Services	850,000	120,450	450,000	450,000
406510	Animal Shelter Fees	251,435	236,880	251,435	251,435
406520	Animal Drop-Off Fees	24,000	25,958	24,000	24,000
406530	Incarceration Expense Recovery	484,700	454,337	490,000	490,000
406550	Address Fees	28,000	33,575	29,000	37,125
406560	Service Fees - School District	776,600	717,546	776,600	706,600
406570	Microfiche Sales	2,000	2,809	2,000	2,000
406580	Copier Fees	34,430	43,106	21,430	37,430
406610	Computer Time Fees	1,100	1,141	1,100	1,100
406620	Reimbursed Costs	2,629,228	2,707,732	2,733,861	2,556,536
406640	Parking Garages and Lots	1,000	149,854	1,000	16,601
406660	Lost Book Reimbursement	44,000	28,863	22,000	25,000
406670	Sale of Books	-	133	-	-
408570	Sale of Contractor Specifications	4,500	2,491	4,500	4,500
Program Fees Total		29,419,488	29,753,088	29,150,151	23,950,014
Fines & Forfeitures					
	Fines and Forfeitures	1,000	-	-	-
407010	SOA Traffic Court Fines	1,905,464	1,520,211	1,700,000	1,700,000

Revenue Distribution Summary

Revenue Account	Source	2012 Revised Budget	2012 Actuals	2013 Revised Budget	2014 Revised Budget
407020	SOA Trial Court Fines	2,100,000	1,633,387	1,950,000	2,538,112
407030	Library Book Fines	215,000	178,879	140,000	148,000
407040	APD Court Fines	1,884,428	1,588,956	1,600,000	764,526
407050	Other Fines and Forfeitures	172,430	343,614	366,000	366,000
407060	Pre-Trial Diversion	315,000	272,105	315,000	220,000
407070	Zoning Enforcement Fines	35,000	58,461	35,000	38,500
407080	I&M Enforcement Fines	1,012	9,515	-	-
407090	Administrative Fines, Civ	-	744	-	-
407100	Curfew Fines	8,800	3,961	8,800	8,800
407110	Parking Enforcement Fines	200,000	156,787	138,000	138,000
407120	Minor Tobacco Fines	12,000	5,595	9,000	9,000
Fines & Forfeitures Total		6,850,134	5,772,214	6,261,800	5,930,938
Investment Income					
408580	Miscellaneous Revenue	1,600,690	1,351,147	1,459,850	1,459,850
440010	Cash Pool Short-Term Interest	1,424,852	1,306,374	2,106,403	2,017,019
440020	Contribution of Interest From G.O. Bonds	-	(184,321)	-	-
440040	Other Short-Term Interest	589,035	1,612,887	1,217,034	916,034
440080	Unrealized Gains & Losses	-	182,065	-	-
Investment Income Total		3,614,577	4,268,152	4,783,287	4,392,903
Restricted Contributions					
430030	Restricted Contribution	2,721,483	2,721,543	3,000,267	176,626
450010	Contributions from Other Funds	644,661	862,570	6,180,110	840,081
Restricted Contributions Total		3,366,144	3,584,113	9,180,377	1,016,707
Transfers from Other Funds					
450040	Contribution from MOA Trust Fund	4,800,000	4,800,000	4,700,000	4,900,000
450080	Utility Revenue Distribution	6,786,180	6,786,180	6,018,491	5,821,802
Transfers from Other Funds Total		11,586,180	11,586,180	10,718,491	10,721,802
State Revenues					
405030	SOA Traffic Signal Reimbursement	1,695,820	1,756,690	1,756,690	1,756,690
405050	General Assistance	20,996,230	21,154,092	14,623,357	14,663,141
405060	Liquor Licenses	399,300	325,450	399,300	399,300
405070	Electric Co-Op Allocation	873,670	870,206	861,504	880,319
405130	Fisheries Tax	126,176	199,605	126,176	126,176
State Revenues Total		24,091,196	24,306,044	17,767,027	17,825,626
Federal Revenues					
405100	Other Federal Grant Revenue	41,300	56,500	41,300	41,300
405120	Build America Bonds (BABs) Subsidy	778,651	778,651	778,651	722,581
405140	National Forest Allocation	113,024	93,930	106,429	94,456
Federal Revenues Total		932,975	929,081	926,380	858,337
Other					
406600	Late Fees	10,000	20,670	10,000	10,000
408060	Other Collection Revenue	-	8,596	-	285,000
408090	Recycle Rebate	1,500	4,853	1,500	1,500
408380	Prior Year Expense Recovery	47,790	1,565,899	47,790	47,790
408390	Insurance Recoveries	-	2,258,155	41,500	66,808
408395	Claims & Judgments	-	17,744	-	-
408400	Criminal Rule 8 Collect Costs	327,670	255,963	327,670	327,670
408410	Lease State Land Conveyance	5,000	4,160	5,000	5,000
408420	Building Rental	90,000	111,099	90,000	133,000
408430	Amusement Surcharge	182,000	151,275	182,000	182,000
408440	ACPA Ticket Surcharge	339,613	474,231	339,813	339,813
408550	Cash Over & Short	-	690	-	-
408560	Appeal Receipts	1,000	1,360	1,000	1,000

Revenue Distribution Summary

Revenue Account	Source	2012 Revised Budget	2012 Actuals	2013 Revised Budget	2014 Revised Budget
460050	Gain/Loss Sale Property	-	(1,037)	-	-
460060	State Land Sales	10,000	3,052,300	10,000	10,000
460070	Other Property Sales	291,030	359,076	285,000	285,000
460080	Land Sales	580,832	200,925	735,000	735,000
Other Total		1,886,435	8,485,960	2,076,273	2,429,581
Summary					
Taxes - Property		241,646,689	255,571,220	253,218,733	255,619,272
Taxes - Other / PILT - In Tax Limit Calculation		55,650,252	59,643,779	59,851,465	63,001,644
Taxes - Other Outside Tax Limit Calculation		24,368,300	26,811,504	26,403,939	26,773,326
Payments in Lieu of Taxes (PILT)		868,334	1,737,028	1,810,445	1,846,654
Special Assessments		220,000	169,959	220,000	220,000
Licenses & Permits		8,890,307	10,390,319	9,336,385	10,415,234
Program Fees		29,419,488	29,753,088	29,150,151	23,950,014
Fines & Forfeitures		6,850,134	5,772,214	6,261,800	5,930,938
Investment Income		3,614,577	4,268,152	4,783,287	4,392,903
Restricted Contributions		3,366,144	3,584,113	9,180,377	1,016,707
Transfers from Other Funds		11,586,180	11,586,180	10,718,491	10,721,802
State Revenues		24,091,196	24,306,044	17,767,027	17,825,626
Federal Revenues		932,975	929,081	926,380	858,337
Other		1,886,435	8,485,960	2,076,273	2,429,581
Total Local, State & Federal Revenues		413,391,011	443,008,640	431,704,753	425,002,038

2012 Actuals exclude 460030 (9722)-Premium on Bond Sales and 460020 (9724)-Proceeds-Refunding Bonds

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
401010	Real Property Taxes (Excludes ASD)	54.59%	100.00%	219,466,512	228,752,761	231,998,349
401020	Personal Property Taxes (Excludes ASD)	5.56%	100.00%	22,180,177	24,465,972	23,620,923
401060	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.					
	101000-189110 Areawide General		58.05%	5,109,040	6,559,244	6,645,505
	104000-189120 Chugiak Fire SA		0.18%	16,020	20,577	20,847
	105000-189125 Glen Alps SA		0.05%	4,603	5,912	5,990
	106000-189130 Girdwood Valley SA		0.26%	23,003	29,546	29,934
	119000-189180 Chugiak/Birchwood/Eagle River Rural Road SA		1.30%	114,144	146,611	148,538
	131000-189220 Anchorage Fire SA		10.05%	884,451	1,136,023	1,150,956
	141000-189225 Anchorage Roads & Drainage SA		13.34%	1,173,233	1,506,945	1,526,754
	151000-189270 Anchorage Metro Police SA		13.31%	1,170,849	1,503,883	1,523,652
	161000-189275 Anchorage Parks & Recreation SA		3.46%	304,657	391,312	396,456
	Total	2.69%	100.00%	8,800,000	11,300,053	11,448,632
401080	Tobacco Tax (AMC 12.40) Included in Tax Limit Calculation.					
	101000-189110 Areawide General	5.41%	100.00%	20,411,994	22,019,634	23,001,852
401100	Aircraft Tax Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.05%	100.00%	210,000	210,000	210,000
401130	Motor Vehicle Rental Tax Included in Tax Limit Calculation.					
	101000-189110 Areawide General	1.28%	100.00%	5,174,208	4,970,037	5,449,649
402030	Payment in Lieu of Tax State Revenue paid in lieu of taxes by the Alaska Housing Finance Corporation. Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.03%	100.00%	130,000	130,000	130,000
402040	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.					
	101000-189110 Areawide General	0.16%	100.00%	650,000	664,746	670,290
405060	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.					
	151000-189270 Anchorage Metro Police SA	0.09%	100.00%	399,300	399,300	399,300
405070	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.					
	101000-189110 Areawide General		58.54%	511,483	504,361	515,376
	104000-189120 Chugiak Fire SA		0.19%	1,627	1,604	1,639
	105000-189125 Glen Alps SA		0.05%	458	452	461
	106000-189130 Girdwood Valley SA		0.26%	2,310	2,278	2,328
	131000-189220 Anchorage Fire SA		10.28%	89,785	88,535	90,469
	141000-189225 Anchorage Roads & Drainage SA		13.49%	117,883	116,241	118,780
	151000-189270 Anchorage Metro Police SA		13.67%	119,473	117,809	120,382
	161000-189275 Anchorage Parks & Recreation SA		3.51%	30,651	30,224	30,884
	Total	0.21%	100.00%	873,670	861,504	880,319
401090	Penalty/Interest Tobacco Tax					
	101000-189110 Areawide General	0.00%	100.00%	15,000	15,000	15,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
401110	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 annua 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.					
101000-189110	Tourism and General Purpose		40.16%	8,676,684	9,554,069	9,543,447
141000-189225	General Purpose i.e. Fur Rondy and Iditarod		1.00%	216,169	234,272	237,626
161000-189275	General Purpose i.e. Tourism and Park Maintenance		0.67%	144,110	156,178	158,414
202010-123010	Convention Center Room Tax		33.14%	7,630,439	7,288,496	7,875,450
202020-123011	Convention Center Operating Reserve		25.03%	4,723,916	6,193,942	5,947,408
	202 Sub-Total		58.17%	12,354,355	13,482,438	13,822,858
	Total	5.59%	100.00%	21,391,318	23,426,957	23,762,345
401120	Penalty and Interest on Room Tax Taxes paid after due date.					
101000-189110	Areawide General		45.48%	32,364	32,364	32,364
202010-123010	Convention Center Room Tax		32.79%	23,330	23,330	23,330
202020-123011	Convention Center Operating Reserve		21.73%	15,460	15,460	15,460
	Total	0.02%	100.00%	71,154	71,154	71,154
401140	Penalty and Interest on Motor Veh Rental Tax					
101000-189110	Areawide General	0.01%	100.00%	30,728	30,728	30,728
401030	Penalty and Interest on Delinquent Taxes Revenue estimated for penalties and interest on taxes paid after the due date.					
101000-189110	Areawide General		55.44%	1,441,500	1,441,500	1,460,350
104000-189120	Chugiak Fire SA		0.27%	7,000	7,000	7,091
105000-189125	Glen Alps SA		0.06%	1,500	1,500	1,520
106000-189130	Girdwood Valley SA		0.42%	11,000	11,000	11,144
119000-189180	Chugiak/Birchwood/Eagle River Rural Road SA		1.27%	33,000	33,000	33,431
131000-189220	Anchorage Fire SA		9.73%	253,000	253,000	256,309
141000-189225	Anchorage Roads & Drainage SA		12.35%	321,000	321,000	325,198
151000-189270	Anchorage Metro Police SA		16.15%	420,000	420,000	425,492
161000-189275	Anchorage Parks & Recreation SA		3.65%	95,000	95,000	96,242
162000-189280	Eagle River/Chugiak Parks&Rec SA		0.65%	17,000	17,000	17,222
	Total	0.62%	100.00%	2,600,000	2,600,000	2,633,999
401040	Tax Cost Recoveries Administration and litigation costs recovered on tax foreclosed property.					
101000-122200	Real Estate Services		96.12%	250,000	250,000	250,000
101000-134600	Tax Billing		0.04%	100	100	100
101000-189110	Areawide General		3.84%	10,000	10,000	10,000
	Total	0.06%	100.00%	260,100	260,100	260,100
402020	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.					
101000-189110	Areawide General	0.43%	100.00%	868,334	1,810,445	1,846,654
403010	Assessments Revenue generated from costs assessed to property owners for road construction.					
141000-767100	Special Assessments Anchorage Roads and Drainage SA	0.04%	100.00%	160,000	160,000	160,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
403020	Penalty and Interest on Assessments Penalty and interest on assessments paid after the due date. 141000-767100 Special Assessments Anchorage Roads and Drainage SA	0.01%	100.00%	60,000	60,000	60,000
404010	Building and Trade Licenses Issuance of regulatory licenses to contractors subject to Building Code regulations. 163000-192030 Building Inspection	0.03%	100.00%	76,000	80,000	108,000
404020	Taxicab Permits Revenue generated from fees for taxicab permits and reserved taxi parking spaces. 101000-124600 Transportation Inspection	0.10%	100.00%	257,600	257,600	440,353
404030	Contractor Certificates and Examinations Revenue generated for fees charged to private contractors for examinations and certification. 163000-192030 Building Inspection	0.00%	100.00%	10,000	10,000	10,000
404040	Chauffeur Licenses Revenue generated from sale of new chauffeur licenses. 101000-124600 Transportation Inspection	0.00%	100.00%	16,000	16,000	16,000
404050	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire. 101000-124600 Transportation Inspection	0.02%	100.00%	15,000	15,000	88,052
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications. 101000-102000 Clerk 163000-192030 Building Inspection Total	0.09%	100.00%	288,700	258,700	378,700
404070	Chauffeur License Renewal Revenue generated from fee of \$25 for renewal of chauffeur licenses. 101000-124600 Transportation Inspection	0.00%	100.00%	500	500	500
404090	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. 101000-192060 Land Use Plan Review 131000-342000 AFD Code Enforcement 163000-192040 Plan Review Total	0.53%	100.00%	2,050,506	2,184,000	2,242,000
404100	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. 163000-192030 Building Inspection	0.78%	100.00%	2,834,240	3,134,240	3,320,000
404110	Electrical Permits Fees for electrical permits are based on the type of structure and electrical work performed. 163000-192030 Building Inspection	0.05%	100.00%	200,000	200,000	215,000
404120	Gas and Plumbing Permits Revenues generated from issuance of gas and plumbing permits. 163000-192030 Building Inspection	0.15%	100.00%	679,000	630,000	640,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
404130	Moving Fence/Sign Fees Fees associated with issuance of fence and sign placement permits.					
101000-192020	Land Use Enforcement		43.34%	14,000	14,500	19,125
163000-192030	Building Inspection		56.66%	24,000	24,000	25,000
	Total	0.01%	100.00%	38,000	38,500	44,125
404140	Construction and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits.					
101000-192080	Right-of-Way	0.20%	100.00%	630,000	750,000	847,800
404150	Elevator Inspection Fees Fees associated with elevator permits and annual inspection certification.					
163000-192030	Building Inspection	0.14%	100.00%	440,000	475,000	614,400
404160	Mobile Home Inspection Fees Fees associated with annual code compliance inspection.					
163000-192030	Building Inspection	0.00%	100.00%	3,000	4,000	3,500
404170	Land Use Permits (Not HLB) 101000-192060 Land Use Plan Review	0.04%	100.00%	-	-	163,125
404180	Parking and Access Agreement Fees Fees to record parking and access agreements at the District Records office.					
101000-190400	Land Use Review & Addressing	0.00%	100.00%	6,000	6,000	6,750
404200	Emission Certificate Fee Fees charged for the sale of emission inspection certificates.					
Not in Use-	HHS Vehicle Inspection Program	0.00%	0.00%	52,916	-	-
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.					
101000-225000	HHS Animal Care & Control	0.06%	100.00%	274,495	274,495	274,495
404220	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc.					
101000-134200	Revenue Management		0.97%	2,500	2,500	2,500
101000-190200	Physical Planning		0.43%	1,000	1,000	1,100
101000-190300	Zoning & Planning		20.05%	-	-	51,750
101000-190400	Land Use Review & Addressing		0.00%	48,000	55,000	-
101000-211000	Health/Human Svcs Admin		0.02%	50	50	50
101000-732400	Watershed Management		48.44%	125,000	125,000	125,000
101000-781000	Traffic Engineering		5.81%	15,000	15,000	15,000
101000-788000	Safety & Signals		8.91%	23,000	23,000	23,000
101000-789000	Signal Maintenance		0.31%	800	800	800
101000-192025	Code Abatement		15.05%	-	-	38,844
163000-192090	Code Abatement		0.00%	30,000	35,000	-
	Total	0.06%	100.00%	245,350	257,350	258,044
406010	Land Use Permits Fees associated with the issuance of land use permits.					
101000-192060	Land Use Plan Review		0.00%	108,000	100,000	-
221000-122100	Heritage Land Bank		100.00%	5,000	5,000	5,000
	Total	0.00%	100.00%	113,000	105,000	5,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
406020	Subdivision Inspection Fees Fees for platting services and establishment of subdivisions.					
101000-732200	Survey		1.06%	-	7,560	7,560
101000-732300	ROW Land Acquisition		0.51%	-	3,650	3,650
101000-732400	Watershed Management		34.31%	235,000	244,610	244,610
101000-191000	Private Development		61.02%	400,000	323,640	435,000
101000-192080	Right-of-Way		0.00%	-	11,340	-
101000-787000	Signals		0.34%	-	2,440	2,440
101000-788000	Safety & Signals		1.18%	-	8,380	8,380
101000-789000	Signal Maintenance		0.71%	-	5,080	5,080
141000-743000	Street Maintenance Operations		0.87%	-	6,170	6,170
163000-192040	Plan Review		0.00%	-	2,130	-
	Total	0.17%	100.00%	635,000	615,000	712,890
406030	Site Plan Review Fee Fees associated with impacts of building permits.					
101000-192060	Land Use Plan Review		5.66%	-	-	1,500
101000-788000	Safety & Signals		94.34%	25,000	25,000	25,000
	Total	0.01%	100.00%	25,000	25,000	26,500
406050	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).					
101000-190300	Zoning and Subdivision Plats		93.08%	320,000	310,000	336,375
101000-732200	Survey		6.92%	25,000	25,000	25,000
	Total	0.09%	100.00%	345,000	335,000	361,375
406060	Zoning Fees Fees assessed for rezoning and conditional use applications.					
101000-190300	Zoning and Subdivision Plats		92.45%	400,000	400,000	426,938
101000-190400	Land Use Review & Addressing		7.55%	32,000	31,000	34,875
	Total	0.11%	100.00%	432,000	431,000	461,813
406080	Lease and Rental Revenues Rental incomes from Museum Meeting Rooms, and Municipal land leases.					
101000-122200	Real Estate Services		61.05%	297,600	342,600	342,600
101000-710500	Facility Maintenance		20.31%	93,000	113,949	113,949
106000-746000	Street Maint Girdwood		0.53%	2,000	3,000	3,000
131000-360000	AFD Training Center		9.80%	55,000	55,000	55,000
162000-555100	Eagle River/Chugiak Parks		1.18%	6,600	6,600	6,600
221000-122100	Heritage Land Bank		7.13%	40,000	40,000	40,000
	Total	0.13%	100.00%	494,200	561,149	561,149
406090	Pipeline in ROW Fees Permit costs for pipelines crossing Municipal land					
221000-122100	Heritage Land Bank	0.03%	100.00%	144,000	144,000	144,000
406110	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.					
101000-190200	Physical Planning		42.55%	1,000	1,000	1,000
101000-190400	Land Use Review & Addressing		38.30%	600	900	900
163000-192030	Building Inspection		19.15%	2,000	1,000	450
	Total	0.00%	100.00%	3,600	2,900	2,350
406120	Rezoning Inspections Fees charged for rezoning inspections					
101000-192020	Land Use Enforcement	0.01%	100.00%	38,000	44,000	49,500
406130	Appraisal Appeal Fees Fees charged for appeals on assessed properties.					
101000-135100	Property Appraisal	0.00%	100.00%	5,000	5,000	5,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
406150	Vehicle Emission Inspection Test Fee Fees charged for inspection of vehicles at the referee station. Not in Use- HHS Vehicle Inspection Program	0.00%	0.00%	325	-	-
406160	Clinic Fees Revenue generated from clinic visits, treatment and immunizations services. 101000-245000 HHS Disease Prevention & Contr	0.03%	100.00%	56,000	81,000	119,572
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations. 101000-235000 HHS Child/Adult Care Licensing Program Not in Use- HHS Vehicle Inspection Program 101000-256000 HHS Environmental Sanitation 101000-192050 On Site Water/Wastewater Total	0.31%	100.00%	1,164,025	1,222,210	1,316,620
406180	Reproductive Health Fees Revenue generated from clinic and other services related to Reproductive Health. 101000-246000 HHS Reproductive Health Clinic	0.09%	100.00%	332,840	362,840	362,840
406220	Transit Advertising Fees Fees for advertising posted on Public Transit coaches. 101000-613000 Transit Marketing/Customer Serv	0.09%	100.00%	306,000	402,000	402,000
406230	Transit Spec Service Fees Fees collected from agencies for special event transportation services 101000-622000 Transit Operations	0.00%	100.00%	6,760	6,760	6,760
406240	Transit Token Sale Fares collected from passengers of the fixed route system for the sales of trip tokens 101000-613000 Transit Marketing/Customer Service 101000-622000 Transit Operations Total	0.01%	100.00%	75,900	75,900	52,870
406250	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes 101000-613000 Transit Marketing/Customer Service 101000-622000 Transit Operations Total	0.66%	100.00%	2,166,270	2,166,270	2,789,300
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash 101000-613000 Transit Marketing/Customer Service 101000-622000 Transit Operations Total	0.44%	100.00%	1,860,887	1,860,887	1,860,887
406280	Recreation Centers and Programs Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs. 106000-558000 Girdwood Parks & Recreation 161000-560300 Anchorage Recreation Programs 162000-555100 Eagle River/Chugiak Parks Total	0.06%	100.00%	255,270	155,270	241,170

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
406290	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.					
	101000-121034 O'Malley Golf Course		13.36%	70,000	70,000	70,000
	161000-560200 Anchorage Recreation Facilities		74.24%	359,000	209,000	389,000
	161000-560300 Anchorage Recreation Programs		1.91%	10,000	10,000	10,000
	162000-555000 Eagle River/Chugiak Park Facilities		1.53%	8,000	8,000	8,000
	162000-555100 Eagle River/Chugiak Parks		8.97%	32,000	32,000	47,000
	Total	0.12%	100.00%	479,000	329,000	524,000
406300	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.					
	161000-560400 Anchorage Aquatics		70.59%	774,935	724,935	599,935
	162000-555200 Eagle River/Chugiak Pool		29.41%	250,000	250,000	250,000
	Total	0.20%	100.00%	1,024,935	974,935	849,935
406310	Camping Fees Revenue generated from operation of the Centennial Park and Lions camper areas.					
	161000-560200 Anchorage Recreation Facilities	0.02%	100.00%	75,000	75,000	75,000
406320	Library Non-Resident Fee					
	101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,500
406330	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.					
	161000-550100 Parks & Recreation Admin		3.13%	13,000	13,000	13,000
	161000-550400 Park Property Management		2.41%	10,000	10,000	10,000
	161000-550600 Horticulture		24.90%	75,750	103,320	103,320
	161000-550800 Community Work Service		10.85%	45,000	45,000	45,000
	161000-560200 Anchorage Recreation Facilities		50.27%	208,570	208,570	208,570
	161000-560300 Anchorage Recreation Programs		8.44%	70,000	70,000	35,000
	Total	0.10%	100.00%	422,320	449,890	414,890
406340	Golf Fees					
	161000-560300 Anchorage Recreation Programs	0.00%	100.00%	36,900	36,900	1,000
406350	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services.					
	101000-537100 Library Adult Services	0.00%	100.00%	2,500	1,200	1,200
406380	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.					
	101000-353000 AFD Emergency Medical Service	1.72%	100.00%	5,585,000	6,085,000	7,300,000
406400	Fire Alarm Fees Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.					
	131000-371000 AFD Data Systems Management	0.03%	100.00%	116,493	116,493	116,493
406410	Hazardous Waste Fees					
	131000-342000 AFD Code Enforcement	0.03%	100.00%	121,500	121,500	121,500
406420	Billings for Fire Inspections					
	131000-342000 AFD Code Enforcement	0.03%	100.00%	225,000	225,000	110,000
406440	Cemetery Fees Fees for burial, disinterment and grave use permits.					
	101000-271000 HHS Anchorage Memorial Cemeter	0.06%	100.00%	244,800	250,000	250,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
406450	Mapping Fees Revenue generated from the sale of ozalid and blue line maps.					
101000-192080	Right-of-Way		44.44%	10,000	6,000	4,000
607000-147100	IT GIS Support		55.56%	5,000	5,000	5,000
	Total	0.00%	100.00%	15,000	11,000	9,000
406480	State of Alaska - 911 Surcharge per local access line for Emergency 911 services (Ref. AS 29.35.131-137) Moved from GG to Special Revenue Fund 211 in 2014					
101000-319500	AFD E-911 Operations, Areawide		0.00%	-	833,480	-
Not in Use-	AFD Communications		0.00%	987,195	-	-
101000-487000	APD E-911 Operations, Areawide		0.00%	5,979,601	5,845,641	-
	Total	0.00%	0.00%	6,966,796	6,679,121	-
406490	DWI Impound/Admin Fees					
101000-115200	Criminal Law		53.29%	680,000	600,000	445,463
101000-142300	Reprographics		0.06%	500	500	500
151000-462400	APD Patrol Staff		46.65%	605,174	530,000	390,000
	Total	0.20%	100.00%	1,285,674	1,130,500	835,963
406500	Police Services Revenues generated from police services provided to outside agencies					
151000-460500	APD Reimbursed Costs	0.11%	100.00%	850,000	450,000	450,000
406510	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees.					
101000-225000	HHS Animal Care & Control	0.06%	100.00%	251,435	251,435	251,435
406520	Animal Drop-Off Fees					
101000-225000	HHS Animal Care & Control	0.01%	100.00%	24,000	24,000	24,000
406530	Incarceration Expense Recovery					
151000-462400	APD Patrol Staff	0.12%	100.00%	484,700	490,000	490,000
406550	Address Fees Fees received from the public for specific street addresses.					
101000-190400	Land Use Review & Addressing	0.01%	100.00%	28,000	29,000	37,125
406560	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.					
101000-122200	Real Estate Services		0.14%	1,000	1,000	1,000
101000-722100	Public Art		5.66%	40,000	40,000	40,000
161000-560200	Anchorage Recreation Facilities		6.31%	44,600	44,600	44,600
161000-560400	Anchorage Aquatics		36.09%	325,000	325,000	255,000
164000-131300	Public Finance & Investment		51.80%	366,000	366,000	366,000
	Total	0.17%	100.00%	776,600	776,600	706,600
406570	Micro-Fiche Fees					
101000-135100	Property Appraisal	0.00%	100.00%	2,000	2,000	2,000
406580	Copier Fees Revenue generated from coin operated copiers.					
101000-102000	Clerk		0.53%	200	200	200
101000-135100	Property Appraisal		1.82%	680	680	680
101000-190200	Physical Planning		3.74%	1,400	1,400	1,400
101000-187100	Class & Empl Services Admin		0.40%	150	150	150
101000-536400	Branch Libraries		24.04%	6,000	3,000	9,000
101000-537100	Library Adult Services		40.07%	23,000	10,000	15,000
163000-192030	Building Inspection		29.39%	3,000	6,000	11,000
	Total	0.01%	100.00%	34,430	21,430	37,430

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
406600	Late Fees Late payment penalty on miscellaneous accounts receivable					
	101000-134200 Revenue Management	0.00%	100.00%	10,000	10,000	10,000
406610	Computer Time Fees					
	101000-132300 Payroll		90.91%	1,000	1,000	1,000
	101000-135100 Property Appraisal		9.09%	100	100	100
	Total	0.00%	100.00%	1,100	1,100	1,100
406620	Reimbursed Cost Reimbursement for various products and services including legal transcripts and tapes, Police accident reports and tax billing information.					
	101000-102000 Clerk		0.03%	800	800	800
	101000-115200 Criminal Law		0.39%	10,000	10,000	10,000
	101000-115450 Municipal Attorney		10.95%	280,000	280,000	280,000
	101000-122200 Real Estate Services		0.59%	15,000	15,000	15,000
	101000-132200 Central Accounting		0.38%	9,600	9,600	9,600
	101000-132300 Payroll		0.12%	3,000	3,000	3,000
	101000-134200 Revenue Management		15.04%	280,554	337,054	384,554
	101000-134600 Tax Billing		10.01%	505,800	505,800	255,800
	101000-142300 Reprographics		0.20%	5,000	5,000	5,000
	101000-710500 Facility Maintenance		0.00%	100	100	100
	101000-187100 Class & Empl Services Admin		4.74%	91,300	121,300	121,300
	101000-138100 Purchasing Services		4.11%	105,000	105,000	105,000
	101000-121032 Egan Convention Center		0.59%	15,170	15,170	15,170
	101000-613000 Transit Marketing/Customer Service		18.42%	376,000	471,000	471,000
	101000-722100 Public Art		0.78%	104,000	20,000	20,000
	101000-191000 Private Development		2.54%	40,000	50,000	65,000
	101000-774000 M&O Communications		0.08%	2,000	2,000	2,000
	101000-789000 Signal Maintenance		2.74%	70,000	70,000	70,000
	119000-744900 Chugiak/Birchwood/Eagle River Rural Road SA		0.98%	15,460	25,000	25,000
	141000-743000 Street Maintenance Operations		0.00%	11,500	-	-
	141000-747000 Street Lighting		0.00%	30,000	-	-
	151000-411100 Chief of Police		2.69%	56,094	58,507	68,682
	151000-460500 APD Reimbursed Costs		7.82%	215,000	200,000	200,000
	151000-462400 APD Patrol Staff		0.09%	-	2,400	2,400
	151000-483100 APD Crime Laboratory		0.28%	6,800	7,100	7,100
	151000-483300 APD Property & Evidence		0.07%	1,800	1,800	1,800
	151000-484200 APD Records		4.11%	66,020	105,000	105,000
	162000-555100 Eagle River/Chugiak Parks		1.02%	26,002	26,002	26,002
	164000-131300 Public Finance & Investment		11.16%	285,228	285,228	285,228
	221000-122100 Heritage Land Bank		0.08%	2,000	2,000	2,000
	Total	0.60%	100.00%	2,629,228	2,733,861	2,556,536
406640	Parking Garages & Lots					
	101000-189110 Areawide General	0.00%	100.00%	1,000	1,000	16,601
406660	Lost Book Reimbursement Reimbursement for lost books and library materials.					
	101000-536400 Branch Libraries		8.00%	4,000	2,000	2,000
	101000-537200 Library Circulation		92.00%	40,000	20,000	23,000
	Total	0.01%	100.00%	44,000	22,000	25,000
408380	Prior Year Expense Recovery					
	101000-189110 Areawide General	0.01%	100.00%	47,790	47,790	47,790
408390	Insurance Recoveries					
	131000-352000 Anchorage Fire & Rescue		37.88%	-	-	25,308
	141000-743000 Street Maintenance Operations		17.21%	-	11,500	11,500
	141000-747000 Street Lighting		44.90%	-	30,000	30,000
	Total	0.02%	100.00%	-	41,500	66,808
408400	Criminal Rule 8 Collect Costs					
	151000-462400 APD Patrol Staff	0.08%	100.00%	327,670	327,670	327,670
408410	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State					
	221000-122100 Heritage Land Bank	0.00%	100.00%	5,000	5,000	5,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
408420	Building Rental Auditorium and meeting room rental fees.					
	101000-535500 Library Administration		97.74%	90,000	90,000	130,000
	101000-536400 Branch Libraries		2.26%	-	-	3,000
	Total	0.03%	100.00%	90,000	90,000	133,000
408430	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.					
	101000-121033 Sullivan Sports Arena	0.04%	100.00%	182,000	182,000	182,000
408440	ACPA Ticket Surcharge \$1 surcharge on PAC event tickets.					
	301000-121035 PAC Surcharge Revenue Bond	0.08%	100.00%	339,613	339,813	339,813
9210	Fines & Forfeitures Not in Use- Building Inspection	0.00%	0.00%	1,000	-	-
407010	Court Fines and Forfeitures Revenue received from the court system for violations of municipal codes.					
	151000-462400 APD Patrol Staff	0.40%	100.00%	1,905,464	1,700,000	1,700,000
407020	SOA Trial Court Fines 151000-462400 APD Patrol Staff	0.60%	100.00%	2,100,000	1,950,000	2,538,112
407030	Library Book Fines Revenue generated from fines on overdue books and materials.					
	101000-536400 Branch Libraries		29.05%	65,000	40,000	43,000
	101000-537200 Library Circulation		70.95%	150,000	100,000	105,000
	Total	0.03%	100.00%	215,000	140,000	148,000
407040	APD Counter Fines 151000-462400 APD Patrol Staff	0.18%	100.00%	1,884,428	1,600,000	764,526
407050	Other Fines and Forfeitures Collection of fines for animal control offenses (2250), excess false alarms (4621) traffic (4630) and other violations					
	101000-124600 Transportation Inspection		1.37%	5,000	5,000	5,000
	101000-225000 HHS Animal Care & Control		8.47%	31,000	31,000	31,000
	151000-462400 APD Patrol Staff		90.16%	136,430	330,000	330,000
	Total	0.09%	100.00%	172,430	366,000	366,000
407060	Pre-Trial Diversion 101000-115200 Criminal Law	0.05%	100.00%	315,000	315,000	220,000
407070	Zoning Enforcement Fines 101000-192020 Land Use Enforcement		90.91%	35,000	35,000	35,000
	101000-192080 Right-of-Way		9.09%	-	-	3,500
	Total	0.01%	100.00%	35,000	35,000	38,500
407080	I & M Enforcement Fines Not in Use- HHS Vehicle Inspection Program	0.00%	0.00%	1,012	-	-
407100	Curfew Fines 151000-462400 APD Patrol Staff	0.00%	100.00%	8,800	8,800	8,800
407110	Parking Enforcement Fine 101000-467000 APD Parking Enforcement	0.03%	100.00%	200,000	138,000	138,000
407120	Minor Tobacco Fines 151000-462400 APD Patrol Staff	0.00%	100.00%	12,000	9,000	9,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
440010	Cash Pool Short-Term Interest					
	Accrued interest earned on investments.					
101000-189110	Areawide General		25.23%	359,426	531,351	508,803
104000-189120	Chugiak Fire SA		2.15%	30,574	45,198	43,280
105000-189125	Glen Alps SA		0.36%	5,152	7,616	7,293
106000-189130	Girdwood Valley SA		0.48%	6,780	10,022	9,597
111000-189140	Birchtree/Elmore LRSA		0.24%	3,369	4,981	4,770
112000-189145	Campbell Airstrip LRSA		0.23%	3,208	4,742	4,541
113000-189150	Valli Vue Estates LRSA		0.79%	11,319	16,734	16,024
114000-189155	Skyranch LRSA		0.19%	2,643	3,908	3,742
115000-189160	Upper Grover LRSA		0.06%	881	1,302	1,247
116000-189165	Ravenwood LRSA		0.03%	397	586	561
117000-189170	Mt. Park Estates LRSA		0.11%	1,540	2,276	2,179
118000-189175	Mt. Park/Robin Hill LRSA		0.17%	2,469	3,650	3,495
119000-189180	Chugiak/Birchwood/Eagle River		0.98%	13,922	20,582	19,709
123000-189195	Lakehill LRSA		0.10%	1,365	2,018	1,932
124000-189200	Totem LRSA		0.07%	1,063	1,572	1,505
125000-189205	Paradise Valley LRSA		0.00%	61	89	85
129000-189215	Eagle River Street Light SA		0.47%	6,766	10,003	9,579
131000-189220	Anchorage Fire SA		11.47%	163,377	241,525	231,276
141000-189225	Anchorage Roads & Drainage		27.52%	392,098	579,649	555,052
142000-189230	Talus West LRSA		0.29%	4,190	6,194	5,931
143000-189235	Upper O'Malley LRSA		0.84%	11,951	17,667	16,917
144000-189240	Bear Valley LRSA		0.06%	800	1,182	1,132
145000-189245	Rabbit Creek View/Heights		0.05%	754	1,114	1,067
146000-189250	Villages Scenic Parkway LRSA		0.02%	269	398	381
147000-189255	Sequoia Estates LRSA		0.20%	2,905	4,294	4,112
148000-189260	Rockhill LRSA		0.22%	3,154	4,663	4,465
149000-189265	South Goldenview RRSA		0.10%	1,365	2,018	1,932
151000-189270	Anchorage Metro Police SA		0.23%	3,262	4,822	4,617
161000-189275	Anchorage Parks & Recreation		7.49%	106,694	157,728	151,035
162000-189280	Eagle River/Chugiak Parks&Rec SA		3.89%	55,358	81,837	78,364
164000-131300	Public Finance & Investment		1.01%	14,390	21,279	20,377
221000-122100	Heritage Land Bank		0.04%	578	854	818
221000-122150	Land Trust Reserve		1.12%	16,022	23,687	22,682
602000-124800	Self-Insurance		13.81%	196,750	290,862	278,519
	Total	0.47%	100.00%	1,424,852	2,106,403	2,017,019
440040	Other Short-Term Interest					
	Interest earned on other than cash-pool deposits.					
101000-189110	Areawide General		57.93%	345,222	711,283	530,683
131000-189220	Anchorage Fire SA		11.50%	82,479	144,430	105,300
141000-189225	Anchorage Roads & Drainage		8.84%	38,773	111,100	81,000
151000-189270	Anchorage Metro Police SA		13.26%	43,706	166,650	121,500
161000-189275	Anchorage Parks & Recreation		1.77%	19,504	22,220	16,200
164000-131300	Public Finance & Investment		3.93%	34,000	36,000	36,000
602000-124800	Self-Insurance		2.77%	25,351	25,351	25,351
	Total	0.22%	100.00%	589,035	1,217,034	916,034
430030	Restricted Contributions					
101000-106000	Internal Audit		66.67%	-	103,056	117,759
151000-462300	APD School Resources		33.33%	2,721,483	2,897,211	58,867
	Total	0.04%	100.00%	2,721,483	3,000,267	176,626
450010	Contributions from Other Funds					
	Contributions received from other municipal funds.					
101000-190200	Physical Planning		0.00%	-	124,000	-
101000-353000	AFD Emergency Medical Services		0.00%	-	371,029	-
101000-189110	Areawide General		0.00%	-	2,545,688	-
119000-189180	Chugiak/Birchwood/Eagle River Rural Road SA		11.49%	96,550	96,550	96,550
131000-351000	AFD Operations Management		0.00%	-	28,971	-
131000-352000	Anchorage Fire & Rescue		0.00%	48,111	1,225,000	-
131000-360000	AFD Training Center		0.00%	-	175,000	-
131000-370000	AFD Office of Fire Chief		0.00%	-	100,000	-
151000-462300	APD School Resources		25.94%	-	-	217,878
151000-482300	APD Backgrounds		0.00%	-	80,000	-
151000-482400	APD Training		0.00%	-	126,000	-
151000-484300	APD Resource Management		0.00%	-	294,000	-
202010-123010	Convention Center Room Tax		62.57%	500,000	523,872	525,653
607000-145600	IT SAP		0.00%	-	450,000	-
607000-147300	IT Projects & Procurement		0.00%	-	40,000	-
	Total	0.20%	100.00%	644,661	6,180,110	840,081

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
450040	Contribution from MOA Trust Fund 101000-189110 Areawide General	1.15%	100.00%	4,800,000	4,700,000	4,900,000
450060	MUSA/MESA-Contrib/Non-Contrib Plant Municipal Utility Service Assessment (MUSA)/ Municipal Enterprise Service Assessment (MESA). Included in Tax Limit Calculation. 101000-189110 Areawide General	4.73%	100.00%	18,206,435	18,575,914	20,091,219
450070	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. 101000-189110 Areawide General	0.47%	100.00%	2,067,615	1,981,081	2,000,002
450080	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). 101000-189110 Areawide General	1.37%	100.00%	6,786,180	6,018,491	5,821,802
405030	SOA Traffic Signal Reimbursement 101000-785000 Paint & Signs 101000-787000 Signals 101000-789000 Signal Maintenance 129000-747200 Eagle River Street Lighting SA 141000-747000 Street Lighting Total		5.51% 13.55% 55.37% 0.59% 24.98% 0.41%	93,500 229,760 938,940 9,970 423,650 1,695,820	96,850 238,010 972,640 10,330 438,860 1,756,690	96,850 238,010 972,640 10,330 438,860 1,756,690
405050	General Assistance Revenue received from the State of Alaska (SOA) for general and PERS assistance. 101000-189110 Areawide General, General Assistance	3.45%	100.00%	20,996,230	14,623,357	14,663,141
405100	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. 101000-105000 Equal Rights Commission	0.01%	100.00%	41,300	41,300	41,300
405120	Build America Bonds (BABs) Subsidy 101000-121036 Muni Mgr Debt Service Fund 101 101000-353000 AFD Emergency Medical Services 101000-611000 Transit Administration 131000-352000 Anchorage Fire & Rescue 141000-767100 Special Assessments Anchorage Roads and Drainage SA 161000-551000 Muni Mgr Debt Service Fund 101 Total		9.82% 0.18% 0.18% 5.32% 78.87% 5.64% 0.17%	76,449 - 2,789 41,438 614,087 43,888 778,651	76,449 - 2,789 41,438 614,087 43,888 778,651	70,944 1,313 1,273 38,454 569,871 40,726 722,581
405130	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. 101000-189110 Areawide General	0.03%	100.00%	126,176	126,176	126,176
405140	National Forest Allocation 141000-189225 Anchorage Roads & Drainage SA	0.02%	100.00%	113,024	106,429	94,456
408060	Other Collection Revenues 101000-353000 AFD Emergency Medical Services	0.07%	100.00%	-	-	285,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2014 % of Total	2014 Approved Distribution	2012 Revised Budget	2013 Revised Budget	2014 Revised Budget
408090	Recycle Rebate Rebates received for recycling aluminum road or street signs that can no longer be reused 101000-785000 Paint & Signs	0.00%	100.00%	1,500	1,500	1,500
408560	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments. 101000-102000 Clerk	0.00%	100.00%	1,000	1,000	1,000
408570	Sale of Contractor Specifications Revenue generated from the sale of contract specifications. 101000-138100 Purchasing Services	0.00%	100.00%	4,500	4,500	4,500
408580	Miscellaneous Revenue					
	101000-138100 Purchasing Services		10.96%	160,000	160,000	160,000
	101000-225000 HHS Animal Care & Control		0.00%	50	50	50
	101000-538200 Library Circulation		0.34%	5,000	5,000	5,000
	119000-744900 Chugiak/Birchwood/Eagle River Rural Road SA		0.11%	1,600	1,600	1,600
	151000-462400 APD Patrol Staff		4.06%	65,800	59,200	59,200
	151000-474000 APD Drug Enforcement		0.96%	19,000	14,000	14,000
	151000-483400 APD Impounds		1.71%	31,740	25,000	25,000
	151000-483500 APD Communications Center		6.85%	200,000	100,000	100,000
	151000-484200 APD Records		1.03%	37,500	15,000	15,000
	164000-131300 Public Finance & Investment		73.98%	1,080,000	1,080,000	1,080,000
	Total	0.34%	100.00%	1,600,690	1,459,850	1,459,850
460060	State Land Sales Revenue generated from sale of land conveyed to Municipality by the State. 221000-122100 Heritage Land Bank	0.00%	100.00%	10,000	10,000	10,000
460070	Other Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.					
	101000-622000 Transit Operations		3.51%	10,000	10,000	10,000
	151000-462400 APD Patrol Staff		63.16%	176,950	180,000	180,000
	151000-483300 APD Property & Evidence		5.26%	24,080	15,000	15,000
	151000-483400 APD Impounds		28.07%	80,000	80,000	80,000
	Total	0.07%	100.00%	291,030	285,000	285,000
460080	Land Sales Revenue generated from sale of Municipal land.					
	101000-122200 Real Estate Services		45.58%	180,832	335,000	335,000
	221000-122100 Heritage Land Bank		54.42%	400,000	400,000	400,000
	Total	0.17%	100.00%	580,832	735,000	735,000
Revenues Total		100.00%		413,391,011	431,704,753	425,002,038

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

Line		2013 at Revised	2014 at Revised
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	225,224,575	237,750,950
3	Payment in Lieu of Taxes (State & Federal)	780,000	794,746
4	Automobile Tax	8,800,000	11,300,053
5	Tobacco Tax	20,411,994	22,019,634
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	5,174,208	4,970,037
8	MUSA/MESA	20,274,050	20,556,995
9	Step 1 Total	280,874,827	297,602,415
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)	(25,050)	(3,989,621)
14	Debt Service (One-Time)	(55,513,494)	(50,264,138)
15	Step 2 Total	(55,978,544)	(54,693,759)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	224,896,283	242,908,656
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	1.00% 2,248,960	1.10% 2,672,000
21	Change in Consumer Price Index 5 Year Average	2.60% 5,847,300	2.30% 5,586,900
22	Step 3 Total	3.60% 8,096,260	3.40% 8,258,900
23			
24	The Base for Calculating Following Year's Tax Limit	232,992,543	251,167,556
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	2,146,169	2,250,267
28	Taxes Authorized by Voter-Approved Ballot - O&M	701,500	843,000
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	3,989,621	895,050
31	Debt Service (One-Time)	50,264,138	53,015,313
32	Step 4 Total	57,541,428	57,443,630
33			
34	Limit on ALL Taxes that can be collected	290,533,971	308,611,186
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(794,746)	(800,290)
38	Automobile Tax	(11,300,053)	(11,448,632)
39	Tobacco Tax	(22,019,634)	(23,001,852)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(4,970,037)	(5,449,649)
42	MUSA/MESA	(20,556,995)	(22,091,221)
43	Step 5 Total	(59,851,465)	(63,001,644)
44			
45	Limit on PROPERTY Taxes that can be collected	230,682,506	245,609,542
46			
47	Add MOA use of ASD 2013 Unusable Tax Capacity	7,068,444	-
48			
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)	237,750,950	245,609,542
50			
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		
52	Property taxes to be collected based on spending decisions minus other available revenue.		
53			
54	Property taxes TO BE COLLECTED	237,750,950	239,317,214
55			
56	Amount below limit on property taxes that can be collected ("under the cap")	-	(6,292,328)

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 2014 total property taxes "outside the cap" is **\$16,302,058**, making the total of all property taxes to be collected for General Government **\$255,619,272**.

Property Tax Calculation by Fund Inside/Outside Tax Cap Based on 2014 Revised Budget

Fund	Description	2014 Approved Direct Cost	2014 1Q Direct Changes	Assembly Amndmts	Mayor's Veto	2014 Revised Direct Cost	Net IGCs	Function Cost	2014 Approved Revenues	2014 1Q Revenue Changes	Assembly Amndmts	2014 Revised Revenues	Net Cost	2014 Approved Fund Balance	2014 1Q Fund Balance Changes	2014 Revised Fund Balance	Tax Cost	04/11/2014 Assessed Valuation	Mill Rate	Max Mill Rate
101000	Area-wide	156,496,036	7,757,942	(4,290,548)	(136,400)	159,827,030	(39,828,365)	119,998,665	123,670,613	40,733	(176,948)	123,534,398	(3,535,733)	1,000,000	11,448,811	12,448,811	(15,984,548)	33,498,866,075	(0.48)	
131000	Anchorage Fire Services	65,652,334	2,063,393	-	-	67,715,727	10,193,877	77,909,604	2,828,806	(77,741)	-	2,751,065	75,158,539	-	(1,673,668)	(1,673,668)	76,832,207	31,444,029,204	2.44	
141000	Anchorage Roads/Drain	69,529,122	(54,932)	-	-	69,474,189	236,284	69,710,473	4,175,179	40,088	-	4,215,267	65,495,206	-	3,179,063	3,179,063	62,316,143	26,364,311,601	2.36	
151000	Anchorage Police Serv	96,290,905	(300,292)	-	-	95,990,613	13,036,272	109,026,886	13,255,433	(252,455)	(2,250,000)	10,752,978	98,273,908	-	(831,350)	(831,350)	99,105,258	32,878,861,129	3.01	
161000	Anchorage Parks & Rec	17,062,625	991,981	-	-	18,054,605	2,832,984	20,887,589	2,812,106	2,446	-	2,814,552	18,073,037	-	1,024,883	1,024,883	17,048,154	28,941,826,391	0.59	
Total Funds within Tax Cap		405,031,022	10,458,092	(4,290,548)	(136,400)	411,062,166	(13,528,948)	397,533,218	146,742,137	(246,929)	(2,426,948)	144,068,260	253,464,958	1,000,000	13,147,739	14,147,739	239,317,214	153,127,894,400		
MOA Tax Cap																	245,609,542			
(Over)/Under Tax Cap																	6,292,328			
163000	Building Safety Service	5,486,613	(1,645)	-	-	5,484,967	1,592,651	7,077,618	6,637,350	120,000	-	6,757,350	320,268	556,039	(235,771)	320,268	0			
164000	Public Finance Investm	1,576,433	(12,418)	-	-	1,564,015	99,048	1,663,063	1,787,605	-	-	1,787,605	(124,542)	(117,113)	(7,429)	(124,542)	(0)			
202020	Convention Ctr Ops Res	12,565,322	(63,104)	-	-	12,502,218	-	12,502,218	14,530,174	(142,873)	-	14,387,301	(1,885,083)	(1,964,852)	79,769	(1,885,083)	-			
221000	Heritage Land Bank (12	804,492	(6,777)	-	-	797,714	473,563	1,271,277	629,500	-	-	629,500	641,777	644,912	(3,136)	641,777	0			
301000	Revenue Bond Payment	339,813	-	-	-	339,813	(9,077,129)	339,813	339,813	-	-	339,813	-	-	-	-	-			
602000	Self-Insurance (1248)	10,386,795	(7,179)	-	-	10,379,616	(9,077,129)	1,302,487	303,870	-	-	303,870	998,617	154,304	844,313	998,617	0			
607000	Management Informatio	17,973,188	(963,617)	-	-	17,009,571	(16,631,104)	378,467	5,000	(22,873)	-	5,000	373,467	1,845,469	(1,472,002)	373,467	0			
Total Funds Non-Tax Supported		49,132,655	(1,054,740)	-	-	48,077,915	(23,542,971)	24,534,944	24,233,312	(22,873)	-	24,210,439	324,505	1,118,759	(794,255)	324,504	1			
104000	Chugiak Fire SA (3540)	1,010,787	-	-	-	1,010,787	176,888	1,187,675	72,714	143	-	72,857	1,114,818	-	-	-	1,114,818	1,174,934,144	0.85	1.00
105000	Glen Alps SA (745000)	290,810	7,520	-	-	298,330	26,154	324,484	15,210	54	-	15,264	309,220	2,75	-	-	309,220	112,443,635	2.75	2.75
106000	Girdwood Valley SA (35	734,014	-	-	-	734,014	122,405	856,419	20,737	72	-	20,809	835,610	-	-	-	835,610	-	1.62	
106000	Girdwood Valley SA (55	264,984	-	-	-	264,984	69,076	334,060	13,486	26	-	13,512	320,548	-	-	-	320,548	-	0.62	
106000	Girdwood Valley SA (74	870,642	(7,726)	-	-	862,916	61,297	924,213	27,597	85	-	27,682	896,531	-	-	-	896,531	-	1.73	
106000	Girdwood Valley SA Tot	1,869,640	(7,726)	-	-	1,861,914	252,778	2,114,692	61,820	183	-	62,003	2,052,689	-	-	-	2,052,689	516,869,756	3.97	6.00
111000	Birch Tree/Elmore LRS	235,751	11,438	-	-	247,189	25,000	272,189	4,770	-	-	4,770	267,419	-	-	-	267,419	178,279,411	1.50	1.50
112000	Section 6/Campbell Airs	149,043	4,138	-	-	153,181	(10,450)	142,731	4,541	-	-	4,541	138,190	-	-	-	138,190	110,551,854	1.25	1.50
113000	Vallu Vie Estates LRSA	111,393	3,601	-	-	114,994	11,600	126,594	16,024	-	-	16,024	110,570	-	-	-	110,570	78,978,303	1.40	1.40
114000	Skyranch Estates LRSA	31,875	1,488	-	-	33,373	3,200	36,573	3,742	-	-	3,742	32,831	-	-	-	32,831	25,254,261	1.30	1.30
115000	Upper Grover LRSA (74	13,650	241	-	-	13,891	1,400	15,291	1,247	-	-	1,247	14,044	-	-	-	14,044	14,043,870	1.00	1.00
116000	Ravenwood LRSA (744	15,555	275	-	-	15,830	1,600	17,430	561	-	-	561	16,869	-	-	-	16,869	11,246,317	1.50	1.50
117000	Mt. Park Estates LRSA	31,124	2,244	-	-	33,368	3,200	36,568	2,179	-	-	2,179	34,389	-	-	-	34,389	34,388,666	1.00	1.00
118000	MT Park/Robin Hill RRS	136,718	1,333	-	-	138,051	14,300	152,351	3,495	-	-	3,495	148,856	-	-	-	148,856	114,504,833	1.30	1.30
119000	CBERRSA (744900.1)	3,461,900	(41,182)	-	-	3,420,719	110,648	3,531,366	323,739	1,089	-	324,828	3,206,539	350,000	-	350,000	2,856,539	0.83	1.10	
119000	CBERRSA (747300-C	3,316,948	869,000	-	-	4,185,948	-	4,185,948	-	-	-	-	4,185,948	869,000	-	869,000	3,316,948	0.96	1.00	
119000	CBERRSA Total	6,778,848	827,818	-	-	7,606,667	110,648	7,717,314	323,739	1,089	-	324,828	7,392,487	1,219,000	-	1,219,000	6,173,487	3,444,948,542	1.79	2.10
121000	Eaglewood Contrib RSR	106,091	(8,643)	-	-	97,448	1,900	99,348	-	-	-	-	99,348	-	-	-	99,348	277,507,119	0.36	0.40
122000	Gateway Contrib RSA (2,062	(212)	-	-	1,850	50	1,900	-	-	-	-	1,900	-	-	-	1,900	7,074,651	0.27	0.30
123000	Lakehill LRSA (745100)	45,932	(821)	-	-	45,111	4,600	49,711	1,932	-	-	1,932	47,779	-	-	-	47,779	31,852,855	1.50	1.50
124000	Totem LRSA (745200)	21,986	886	-	-	22,882	2,100	24,982	1,505	-	-	1,505	23,477	-	-	-	23,477	23,476,855	1.00	1.50
125000	Paradise Valley South L	12,286	888	-	-	13,174	1,300	14,474	85	-	-	85	14,389	-	-	-	14,389	14,388,635	1.00	1.00
126000	SRW Homeowners LRS	46,934	2,990	-	-	49,924	5,000	54,924	19,909	-	-	19,909	35,232	-	-	-	35,232	36,616,046	1.50	1.50
129000	Eagle River Street Light	536,381	(217,923)	-	-	318,458	56,683	375,141	19,909	-	-	19,909	35,232	-	-	-	35,232	1,184,106,538	0.30	0.50
142000	Talus West LRSA (7433	111,737	10,078	-	-	121,815	11,200	133,015	5,931	-	-	5,931	127,084	-	-	-	127,084	97,757,191	1.30	1.30
143000	Upper O'Malley LRSA (595,532	16,090	-	-	611,622	65,000	676,622	16,917	-	-	16,917	659,705	-	-	-	659,705	329,852,725	2.00	2.00
144000	Bear Valley LRSA (743	48,757	(466)	-	-	48,291	5,200	53,491	1,132	-	-	1,132	52,359	-	-	-	52,359	34,906,132	1.50	1.50
145000	Rabbit Crk View & Hts L	87,720	(433)	-	-	87,287	9,400	96,687	1,067	-	-	1,067	95,620	-	-	-	95,620	38,247,816	2.50	2.50
146000	Villages Scenic Parkwa	18,202	538	-	-	18,740	1,900	20,640	381	-	-	381	20,259	-	-	-	20,259	20,258,850	1.00	1.00
147000	Sequoia Estates LRSA	20,364	1,051	-	-	21,415	2,100	23,515	4,112	-	-	4,112	19,403	-	-	-	19,403	12,935,218	1.50	1.50
148000	Rockhill LRSA (743100)	42,947	1,972	-	-	44,919	4,400	49,319	4,465	-	-	4,465	44,854	-	-	-	44,854	29,902,739	1.50	1.50
149000	South Goldenview RRS	549,665	28,804	-	-	578,469	55,000	633,469	1,932	-	-	1,932	631,537	-	-	-	631,537	350,853,652	1.80	1.80
150000	Homestead LRSA (745	19,000	678	-	-	19,678	2,000	21,678	-	-	-	-	21,678	-	-	-	21,678	16,675,189	1.30	1.80
162000	ER/Chugiak Parks & Re	411,734	-	-	-	411,734	-	411,734	-	-	-	-	411,734	-	-	-	411,734	14,043,870	0.11	0.00
162000	ER/Chugiak Parks & Re	2,042,207	323,061	-	-	2,365,266	256,457	2,621,723	533,620	(432)	-	533,188	2,088,535	-	-	-	2,088,535	3,729,530,312	0.56	0.70
162000	ER/Chugiak Parks & Re	1,758,104	(639,245)	-	-	1,118,859	-	1,118,859	-	-	-	-	1,118,859	-	-	-	1,118,859	16,0757		

Note: Totals may be off by <\$10 from summations due to rounding.

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/11/2014	2014 Revised Budget Tax Cost	2014 Mill Rate
101000	Areawide General Fund	33,498,866,075	(15,984,548)	(0.48)
104000	Chugiak Fire Service Area	1,174,934,144	1,114,818	0.95
105000	Glen Alps Service Area	112,443,635	309,220	2.75
106000	Girdwood Valley Service Area	516,869,756	2,052,689	3.97
111000	Birchtree/Elmore LRSA	178,279,411	267,419	1.50
112000	Section 6/Campbell Airstrip LRSA	110,551,854	138,190	1.25
113000	Valli Vue Estates LRSA	78,978,303	110,570	1.40
114000	Skyranch Estates LRSA	25,254,261	32,831	1.30
115000	Upper Grover LRSA	14,043,870	14,044	1.00
116000	Raven Woods/Bubbling Brook LRSA	11,246,317	16,869	1.50
117000	Mt. Park Estates LRSA	34,388,666	34,389	1.00
118000	Mt. Park/Robin Hill RRSA	114,504,833	148,856	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,444,948,542	6,173,487	1.79
121000	Eaglewood Contributing RSA	277,507,119	99,348	0.36
122000	Gateway Contributing RSA	7,074,651	1,900	0.27
123000	Lakehill LRSA	31,852,855	47,779	1.50
124000	Totem LRSA	23,476,855	23,477	1.00
125000	Paradise Valley South LRSA	14,388,635	14,389	1.00
126000	SRW Homeowners LRSA	36,616,046	54,924	1.50
129000	Eagle River Streetlight SA	1,184,106,538	355,232	0.30
131000	Anchorage Fire SA	31,444,029,204	76,832,207	2.44
141000	Anchorage Roads and Drainage SA	26,364,311,602	62,316,143	2.36
142000	Talus West LRSA	97,757,191	127,084	1.30
143000	Upper O'Malley LRSA	329,852,725	659,705	2.00
144000	Bear Valley LRSA	34,906,132	52,359	1.50
145000	Rabbit Creek View/Hts LRSA	38,247,816	95,620	2.50
146000	Villages Scenic Parkway LRSA	20,258,850	20,259	1.00
147000	Sequoia Estates LRSA	12,935,218	19,403	1.50
148000	Rockhill LRSA	29,902,739	44,854	1.50
149000	South Goldenview Area RRSA	350,853,652	631,537	1.80
150000	Homestead LRSA	16,675,189	21,678	1.30
151000	Anchorage Metropolitan Police SA	32,878,861,129	99,105,258	3.01
161000	Anchorage Parks & Recreation SA	28,941,826,391	17,048,154	0.59
162000	Eagle River-Chugiak Parks & Rec	3,729,530,312	3,619,128	0.97
163000	Anchorage Building Safety SA	28,852,331,762	-	-
		Total Tax Cost	255,619,272	
General Government (GG) Average Tax Rate		33,498,866,075	255,619,272	7.63 ¹
Anchorage School District Tax Rate		33,498,866,075	236,498,047	7.06 ^{1,2}
Total Average Tax Rate				14.69
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		33,498,866,075	53,015,313	1.58 ¹
GG State Revenue Sharing Average Tax Rate (credit)		33,498,866,075	14,663,141	0.44 ¹

¹ Average Tax Rates are based on 101000 Areawide General Fund Assessed Value

² Per AO 2014-54 (S) as Amended

Property Tax Calculation by Fund and Type

Assessed Values at 04/11/2014

2014 Revised Budget Tax Cost

	Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
	101000	30,174,702,710	285,929,745	3,038,233,620	33,498,866,075	101000	(14,534,804)	(1,449,744)	(15,984,548)
	104000	1,129,299,417	20,304,539	25,330,188	1,174,934,144	104000	1,090,784	24,034	1,114,818
	105000	111,435,829	664,178	343,628	112,443,635	105000	308,275	945	309,220
	106000	481,998,249	12,049,632	22,821,875	516,869,756	106000	1,962,055	90,634	2,052,689
	111000	177,511,176	696,998	71,236	178,279,411	111000	267,312	107	267,419
	112000	108,162,509	2,378,521	10,824	110,551,854	112000	138,176	14	138,190
	113000	78,961,450	3,439	13,413	78,978,303	113000	110,551	19	110,570
	114000	25,236,531	-	17,730	25,254,261	114000	32,808	23	32,831
	115000	14,034,104	8,647	1,119	14,043,870	115000	14,043	1	14,044
	116000	11,244,098	-	2,219	11,246,317	116000	16,866	3	16,869
	117000	34,085,932	69,572	233,162	34,388,666	117000	34,156	233	34,389
	118000	113,682,873	632,045	189,916	114,504,833	118000	148,609	247	148,856
	119000	3,326,230,335	50,485,269	68,232,938	3,444,948,542	119000	6,051,211	122,276	6,173,487
	121000	268,177,446	-	9,329,673	277,507,119	121000	96,008	3,340	99,348
	122000	7,074,651	-	-	7,074,651	122000	1,900	-	1,900
	123000	31,538,692	5,208	308,955	31,852,855	123000	47,316	463	47,779
	124000	22,709,599	524,247	243,008	23,476,855	124000	23,234	243	23,477
	125000	13,890,527	498,109	-	14,388,635	125000	14,389	-	14,389
	126000	35,676,039	939,322	686	36,616,046	126000	54,923	1	54,924
	129000	1,147,100,129	23,546,618	13,459,790	1,184,106,538	129000	351,194	4,038	355,232
	131000	28,240,140,141	250,853,320	2,953,035,743	31,444,029,204	131000	69,616,584	7,215,623	76,832,207
	141000	23,273,950,899	198,863,505	2,891,497,198	26,364,311,602	141000	55,481,641	6,834,502	62,316,143
	142000	93,651,848	4,072,326	33,018	97,757,191	142000	127,041	43	127,084
	143000	327,649,195	1,661,476	542,054	329,852,725	143000	658,621	1,084	659,705
	144000	34,739,501	150,936	15,695	34,906,132	144000	52,335	24	52,359
	145000	36,412,179	1,769,470	66,167	38,247,816	145000	95,455	165	95,620
	146000	19,910,989	343,439	4,423	20,258,850	146000	20,255	4	20,259
	147000	12,934,094	-	1,124	12,935,218	147000	19,401	2	19,403
	148000	29,868,068	31,347	3,324	29,902,739	148000	44,849	5	44,854
	149000	345,976,378	4,614,065	263,209	350,853,652	149000	631,063	474	631,537
	150000	16,675,189	-	-	16,675,189	150000	21,678	-	21,678
	151000	29,624,048,374	272,934,207	2,981,878,547	32,878,861,129	151000	90,117,117	8,988,141	99,105,258
	161000	25,822,392,915	218,635,346	2,900,798,130	28,941,826,391	161000	15,339,442	1,708,712	17,048,154
	162000	3,601,482,433	50,485,269	77,562,610	3,729,530,312	162000	3,543,861	75,267	3,619,128
	163000	25,734,339,841	217,197,915	2,900,794,006	28,852,331,762	163000	-	-	-
						GG	231,998,349	23,620,923	255,619,272
						ASD	215,048,476	21,449,571	236,498,047
						Total Tax Cost	447,046,825	45,070,494	492,117,319

Mill Levy by Tax District - 2014 AO No. 2014-53 (S) as Amended and AO No. 2014-54 (S) as Amended

	Tax District	Area wide	101	104 131	151	161 162	105 141	106	119, 121, 122, 149 Various Rural Road Service Areas	Levy w/o School, ERSL, & LRSAs	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o School	Anch School District	Total Levy	Tax District
City/Anchorage	1	(0.48)		2.44	3.01	0.59	2.36	-	-	7.92	-	-	7.92	7.06	14.98	1
Hillside	2	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	-	5.56	7.06	12.62	2
Spennard	3	(0.48)		2.44	3.01	0.59	2.36	-	-	7.92	-	-	7.92	7.06	14.98	3
Girdwood Valley	4	(0.48)		-	-	-	-	3.97	-	3.49	-	-	3.49	7.06	10.55	4
Glen Alps SA w/o Fire	5	(0.48)		-	3.01	-	2.75	-	-	5.28	-	-	5.28	7.06	12.34	5
Spennard w/o Building Safety	8	(0.48)		2.44	3.01	0.59	2.36	-	-	7.92	-	-	7.92	7.06	14.98	8
Stuckagoin Heights w/o Parks & Rec	9	(0.48)		2.44	3.01	-	-	-	-	4.97	-	1.25	6.22	7.06	13.28	9
Eagle River	10	(0.48)		2.44	3.01	0.97	-	-	1.79	7.73	-	-	7.73	7.06	14.79	10
Municipal Landfill w/o ERPRSA	11	(0.48)		2.44	3.01	-	-	-	-	4.97	-	-	4.97	7.06	12.03	11
Canyon Road (Glen Alps SA)	12	(0.48)		2.44	3.01	0.59	2.75	-	-	8.31	-	-	8.31	7.06	15.37	12
Muni/Outside Bowl w/o Police	15	(0.48)		2.44	3.01	-	-	-	-	(0.48)	-	-	(0.48)	7.06	6.58	15
Muni/Outside Bowl with Police	16	(0.48)		-	-	-	-	-	-	2.53	-	-	2.53	7.06	9.59	16
Upper OMalley LRSA	19	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	2.00	7.56	7.06	14.62	19
Tallus West LRSA	20	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	2.50	8.06	7.06	15.12	21
Chugiak Fire Service Area	22	(0.48)		0.95	3.01	0.97	-	-	1.79	6.24	-	-	6.24	7.06	13.30	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.48)		2.44	3.01	-	-	-	-	4.97	-	2.50	7.47	7.06	14.53	23
Birch Tree/Elmore LRSA	28	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	28
Eagle River Valley LRSA w/no Fire	30	(0.48)		-	3.01	0.97	-	-	1.79	5.29	-	-	5.29	7.06	12.35	30
South Goldenview Area RRSA	31	(0.48)		2.44	3.01	0.59	-	-	1.80	7.36	-	-	7.36	7.06	14.42	31
Section 6/Campbell Airstrip LRSA	32	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.25	6.81	7.06	13.87	32
Skyranch Estates LRSA	33	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	33
Valli-Vue Estates LRSA	34	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.40	6.96	7.06	14.02	34
Mountain Park Estates LRSA	35	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	35
SRW Homeowners LRSA	36	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	36
Mountain Park/Robin Hill LRSA	37	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	37
Raven Woods/Bubbling Brook LRSA	40	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	40
Upper Grover LRSA	41	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	41
View Point	42	(0.48)		-	3.01	-	2.36	-	-	4.89	-	-	4.89	7.06	11.95	42
Bear Valley LRSA	43	(0.48)		2.44	3.01	-	-	-	-	4.97	-	1.50	6.47	7.06	13.53	43
Villages Scenic Parkway LRSA	44	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	44
Sequoia Estates LRSA	45	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	45
Eaglewood Contributing RSA	46	(0.48)		2.44	3.01	0.97	-	-	0.36	6.30	-	-	6.30	7.06	13.36	46
Gateway Contributing RSA	47	(0.48)		-	3.01	0.97	-	-	0.27	3.77	-	-	3.77	7.06	10.83	47
Paradise Valley South LRSA	48	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	48
ER Street Lights SA w/ Anchorage Fire	50	(0.48)		2.44	3.01	0.97	-	-	0.30	7.73	0.30	-	8.03	7.06	15.09	50
ER Street Lights SA w/ Chugiak Fire	51	(0.48)		0.95	3.01	0.97	-	-	1.79	6.24	0.30	-	6.54	7.06	13.60	51
Rockhill LRSA	52	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	52
Totem LRSA	53	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	53
Lakehill LRSA	54	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	54
South Goldenview RRSA w/o Fire	55	(0.48)		-	3.01	-	-	-	1.80	4.33	-	-	4.33	7.06	11.39	55
Bear Valley LRSA w/o Fire	56	(0.48)		-	3.01	-	-	-	-	2.53	-	1.50	4.03	7.06	11.09	56
Homestead LRSA	57	(0.48)		2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	57

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).

District 57 was created for 2014 for new Homestead LRSA.

2014 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District	Areawide²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	706	(48)	244	301	59	236	792	1,498
¹ 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	706	(48)	244	301	59	-	556	1,262
3, 8	706	(48)	244	301	59	236	792	1,498
4	706	(48)	-	-	-	397	349	1,055
5	706	(48)	-	301	-	275	528	1,234
¹ 9, 11, 23, 43	706	(48)	244	301	-	-	497	1,203
¹ 10, 50	706	(48)	244	301	97	179	773	1,479
12	706	(48)	244	301	59	275	831	1,537
15	706	(48)	-	-	-	-	(48)	658
¹ 16, 56	706	(48)	-	301	-	-	253	959
¹ 22, 51	706	(48)	95	301	97	179	624	1,330
30	706	(48)	-	301	97	179	529	1,235
31	706	(48)	244	301	59	180	736	1,442
42	706	(48)	-	301	-	236	489	1,195
46	706	(48)	244	301	97	36	630	1,336
47	706	(48)	-	301	97	27	377	1,083
¹ 55	706	(48)	-	301	-	180	433	1,139
57	706	(48)	244	301	59	-	556	1,262

¹ 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.

² Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

Municipality of Anchorage Tax Rate Trends

Tax District ¹	2005	2006	2007 ²	2008 ²	2009 ²	2010	2011	2012	2013	2014
School District	7.59	7.13	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06
1	8.70	8.17	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.94	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56
3, 8	8.69	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92
4	4.11	4.43	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49
5	6.10	5.47	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28
9, 11, 23, 43	5.32	4.79	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97
10, 50	8.59	7.87	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73
12	8.59	7.79	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31
15	0.64	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)
16, 56	3.35	3.03	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53
22, 51	7.62	7.02	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24
30	6.62	6.11	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29
31	5.94	5.35	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36
42	6.10	5.83	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89
46	6.91	6.33	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30
47	4.84	4.47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77
55	3.35	3.03	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33
57	-	-	-	-	-	-	-	-	-	5.56

¹ 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.

² These tax rates do not include the tax relief.

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2014

GG Property Tax Levied

Year	Approved Budget	Revised Budget	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	Prop Tax Total Revised Budget	Tax on New Construction	Population average per Tax Cap Worksheet starting in 2009	CPI per Tax Cap Worksheet (5 year average)	Fund Balance Applied (All GG funds)	State Funded Assistance Actuals thru 2013 (2014 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	Property Tax Levied	% of Total
1995	217,640,580	221,027,290	21,290,880	124,254,550	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890	83,576,641	59%
1996	227,498,470	231,727,130	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	87,743,950	59%
1997	238,908,730	241,101,580	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	100,927,392	57%
1998	243,581,135	251,084,978	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	110,584,217	56%
1999	257,014,620	258,793,850	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	117,633,373	55%
2000	256,001,380	259,231,060	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	122,116,453	53%
2001	258,381,150	270,718,266	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	131,060,303	53%
2002	270,481,160	274,449,200	35,286,390	160,077,454	160,705,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	139,237,827	54%
2003	283,497,130	289,228,335	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,888,661	19,540,958,207	143,969,120	54%
2004	303,525,960	309,317,690	39,770,600	182,697,160	173,974,620	1.54%		59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	154,493,490	54%
2005	329,807,480	332,772,920	41,427,660	187,815,560	176,210,160	1.28%		56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	170,080,162	52%
2006	363,045,810	367,207,176	47,994,920	209,016,630	189,843,970	7.74%	(4a)	55%	4,866,140	1.26%	3.10%	(1,348,850)	5,022,750	580,685,402	25,850,938,793	184,379,645	52%
2007	393,454,860	399,396,750	44,171,670	218,736,570	166,797,617	-12.14%	(7a)	45%	4,716,680	1.70%	3.20%	2,799,130	37,128,443	601,617,500	29,305,847,273	198,981,074	48%
2008	427,815,224	431,377,965	45,962,780	233,344,053	202,736,295	21.55%	(9a)	50%	3,961,490	1.20%	2.20%	666,907	15,636,117	531,030,464	30,581,652,424	212,165,785	51%
2009	432,892,617	422,421,301	47,823,086	250,347,960	216,643,123	6.86%		55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	225,459,645	51%
2010	421,310,249	421,425,248	35,582,194	245,481,442	221,394,860	2.19%		56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	233,853,777	50%
2011	435,741,329	443,211,855	49,147,385	247,648,926	225,307,034	1.77%		54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	236,173,709	50%
2012	452,273,776	454,583,060	55,513,494	248,003,515	225,224,575	1.73%		53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	238,775,383	50%
2013	475,748,714	475,350,287	50,264,138	253,218,733	237,750,950	5.52%	(11)	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	236,691,495	52%
2014	471,316,518	476,664,596	53,015,313	255,619,272	233,024,886	3.46%		52%	2,250,267	1.10%	2.30%	15,691,245	14,663,141	285,923,745	33,498,866,075	236,498,047	51%

2014 Revised Operating Budgets and Taxes

(6) Includes \$385,577,670 continuation level plus two required technical adjustments:

- (1) Convention Center Reserves for \$6,925,800
(2) Fuel Reclassifications for \$951,390

(2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

(3) Per AO 2002-68(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

(4) 2006 Property Tax Levied (within Charter Limit)	\$ 194,866,720
2006 Less: Property Tax Credit	5,022,750
2006 Net Property Tax Collected (within Charter Limit)	\$ 189,843,970
2006 Property Tax Levied (within Maximum Tax Rates)	12,822,020
2006 Total Property Tax Collected with Property Tax Credit	202,665,990

(5) Includes 2008 Fund Balance Policy Compliance adjustment of <\$2,125,850>.

Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140.

Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX

Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281>

Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293

Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294

(9) 2008 Property Tax Levied (within Charter Limit)	\$ 218,372,412
2008 Less: Areawide Property Tax Credit	15,636,117
2008 Net Property Tax Collected (within Charter Limit)	\$ 202,736,295
2008 Property Tax Levied (within Maximum Tax Rates)	14,971,641
2008 Total Property Tax Collected after Property Tax Credit	\$ 217,707,936

(10) 2007 "Approved" budget is

2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

(11) Increase in property tax subject to charter limit includes the use of one-time ASD capacity.

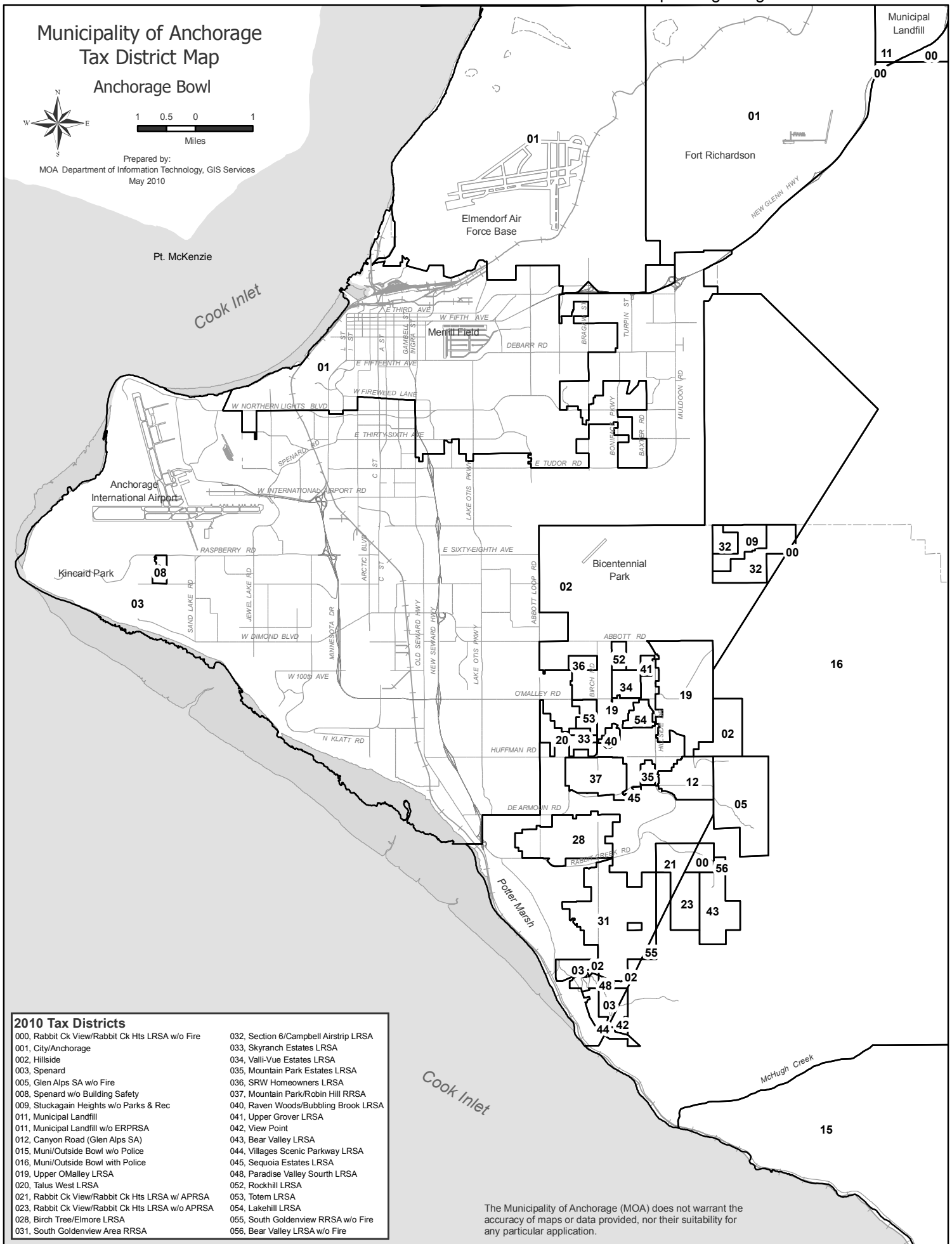
Municipality of Anchorage Tax District Map

Anchorage Bowl



1 0.5 0 1
Miles

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



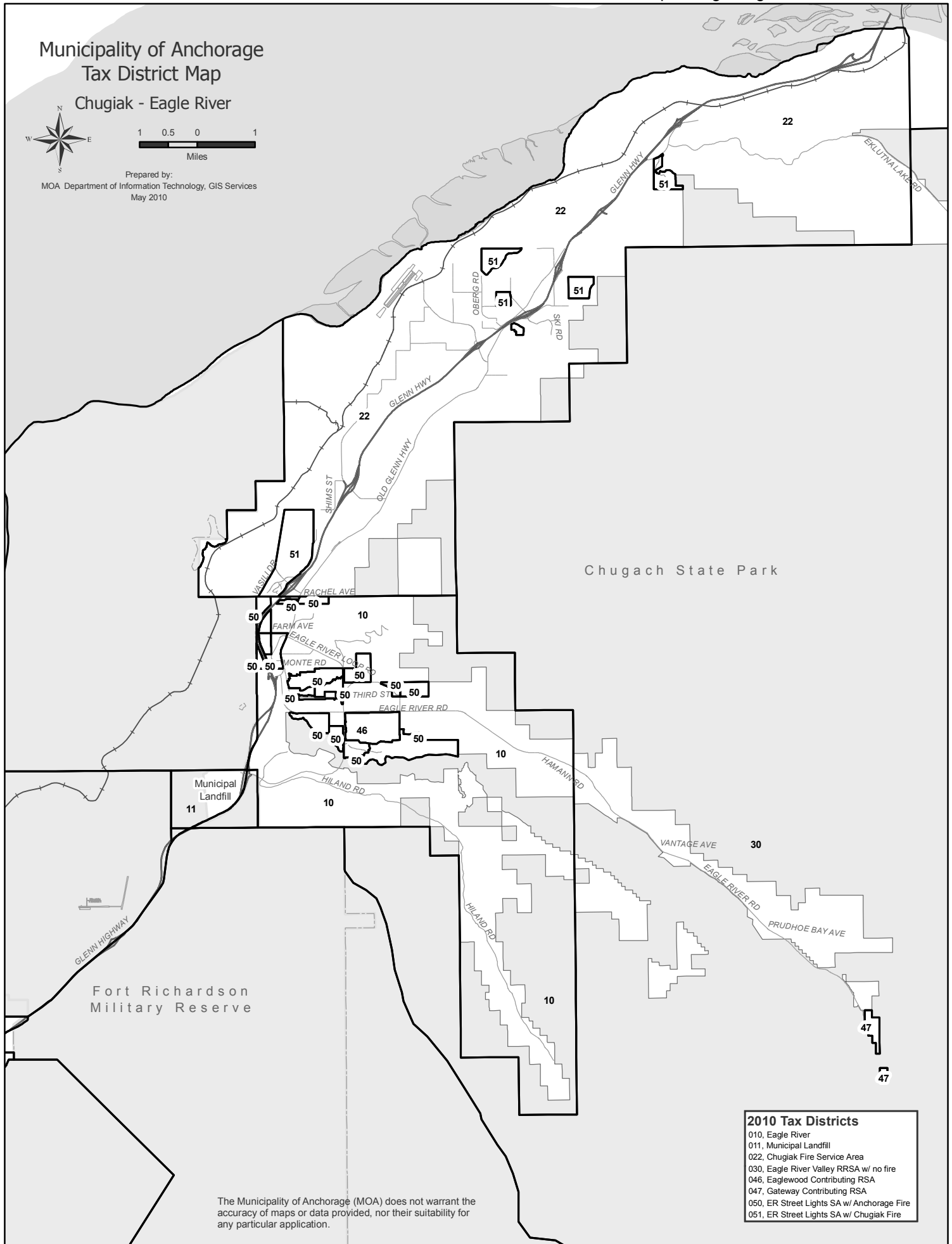
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map Chugiak - Eagle River



1 0.5 0 1
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Prepared by:
MOA Department of Information Technology, GIS Services
May 2010



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

Chugiak Fire Service Area

(Fund 104000)

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 mill 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, based on the 2014 Revised budget. It includes \$72,857 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 1,114,818}{\$ 1,174,934,144} \times 1,000 = .95$$

Fund 104000 Summary
Chugiak Fire Service Area
(Fund Center # 354000, 189120 (9253))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	1,161,637	1,010,787	1,010,787	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Intragovernmental Charges				
Charges by Other Departments	119,909	189,706	176,888	-6.76%
Charges to Other Departments	(16,500)	-	-	-
Function Cost Total	1,265,047	1,200,493	1,187,675	-1.07%
Program Generated Revenue	(113,072)	-	(72,857)	#DIV/0!
Net Cost Total	1,151,975	1,200,493	1,114,818	-7.14%
Direct Cost by Category				
Personnel	-	-	-	-
Supplies	4,661	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,155,616	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Equipment, Furnishings	1,360	-	-	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
 (Dept ID # 354000)

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	4,661	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,155,616	1,010,787	1,010,787	-
Manageable Direct Cost Total	1,161,637	1,010,787	1,010,787	-
 Debt Service	 -	 -	 -	 -
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Intragovernmental Charges				
Charges by Other Departments	119,909	189,706	176,888	-6.76%
Charges to Other Departments	(16,500)	-	-	-
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(113,072)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
Program Generated Revenue Total	(113,072)	-	-	-
Net Cost				
Manageable Direct Cost	1,161,637	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Charges by Other Departments	119,909	189,706	176,888	-6.76%
Charges to Other Departments	(16,500)	-	-	-
Program Generated Revenue Total	(113,072)	-	-	-
Net Cost Total	1,151,975	1,200,493	1,187,675	-1.07%

Girdwood Valley Service Area

(Fund 106000)

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, based on the 2014 Revised budget. It includes \$53,003 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 2,052,689}{\$ 516,869,756} \times 1,000 = 3.97$$

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000,558000 (5480), 746000, 189130 (9255))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	865,770	733,840	734,014	0.02%
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	221,920	264,984	264,984	-
Street Maintenance (746000) - Department: Public Works	746,094	866,049	862,916	-0.36%
Direct Cost Total	1,833,784	1,864,873	1,861,914	-0.16%
Intragovernmental Charges				
Charges by Other Departments	255,049	317,912	280,338	-11.82%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Function Cost Total	2,061,274	2,155,225	2,114,692	-1.88%
Program Generated Revenue	(2,070,839)	(9,000)	(62,003)	588.92%
Net Cost Total	(9,566)	2,146,225	2,052,689	-4.36%

Direct Cost by Category				
Personnel	115,515	130,049	144,016	10.74%
Supplies	62,316	118,684	104,884	-11.63%
Travel	-	-	-	-
Contractual/Other Services	1,546,005	1,592,140	1,593,840	0.11%
Debt Service/Depreciation	96,483	19,000	19,174	0.92%
Equipment, Furnishings	13,465	5,000	-	-100.00%
Direct Cost Total	1,833,784	1,864,873	1,861,914	-0.16%

Position Summary as Budgeted

Full-Time	-	1	1	-
Part-Time	1	1	1	-
Position Total	1	2	2	-

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 355000)

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	1,201	-	-	-
Travel	-	-	-	-
Contractual/Other Services	768,086	714,840	714,840	-
Manageable Direct Cost Total	769,287	714,840	714,840	-
 Debt Service	 96,483	 19,000	 19,174	 0.92%
Direct Cost Total	865,770	733,840	734,014	0.02%
Intragovernmental Charges				
Charges by Other Departments	128,022	185,211	149,965	-19.03%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue				
9609 - Restricted Contributions	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Manageable Direct Cost	769,287	714,840	714,840	-
Debt Service	96,483	19,000	19,174	0.92%
Charges by Other Departments	128,022	185,211	149,965	-19.03%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	966,231	891,491	856,419	-3.93%

Girdwood Valley Parks and Recreation
Department: Parks and Recreation
Division: Girdwood Parks and Recreation
(Fund Center # 558000 (5480))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	20,535	53,884	47,484	-11.88%
Travel	-	-	-	-
Contractual/Other Services	187,920	206,100	217,500	5.53%
Equipment, Furnishings	13,465	5,000	-	-100.00%
Manageable Direct Cost Total	221,920	264,984	264,984	-
 Debt Service	-	-	-	-
 Direct Cost Total	221,920	264,984	264,984	-
 Intragovernmental Charges				
Charges by Other Departments	65,438	70,321	69,076	-1.77%
 Program Generated Revenue				
9441 - Rec Centers And Programs	(4,751)	-	-	-
9444 - Camping Fees	(890)	-	-	-
9492 - Service Fees-School Dist	(358)	-	-	-
406280 - Prgm,Lessons,&Camps	-	(6,000)	(6,000)	-
Program Generated Revenue Total	(5,999)	(6,000)	(6,000)	-
 Net Cost				
Manageable Direct Cost	221,920	264,984	264,984	-
Debt Service	-	-	-	-
Charges by Other Departments	65,438	70,321	69,076	-1.77%
Program Generated Revenue Total	(5,999)	(6,000)	(6,000)	-
Net Cost Total	281,359	329,305	328,060	-0.38%

Girdwood Valley Street Maintenance
Department: Public Works
Division: Other Service Areas
(Fund Center # 746000)

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	115,515	130,049	144,016	10.74%
Supplies	40,580	64,800	57,400	-11.42%
Travel	-	-	-	-
Contractual/Other Services	589,999	671,200	661,500	-1.45%
Manageable Direct Cost Total	746,094	866,049	862,916	-0.36%
 Debt Service	-	-	-	-
 Direct Cost Total	746,094	866,049	862,916	-0.36%
 Intragovernmental Charges				
Charges by Other Departments	61,590	62,380	-	-100.00%
 Program Generated Revenue				
9442 - Sport And Park Activities	(4,687)	-	-	-
9731 - Lease & Rental Revenue	(820)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(3,000)	-	-100.00%
Program Generated Revenue Total	(5,507)	(3,000)	-	-100.00%
 Net Cost				
Manageable Direct Cost	746,094	866,049	862,916	-0.36%
Debt Service	-	-	-	-
Charges by Other Departments	61,590	62,380	-	-100.00%
Program Generated Revenue Total	(5,507)	(3,000)	-	-100.00%
Net Cost Total	802,178	925,429	862,916	-6.76%

Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

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 represents the tax cost for the CBERRRSA, based on the 2014 Revised budget. It includes \$298,228 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes and Cash Pools Short-term Interest. Additionally, \$1,219,000 of fund balance was used to offset tax cost.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 6,173,487}{\$ 3,444,948,542} \times 1,000 = 1.79$$

Fund 119000 Summary
Chugiak, Birchwood, Eagle River Rural Road Service Area
(Fund Center # 744900, 747300, 189180 (9287))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Operations of CBERRRSA (744900) - Department: Public Works	3,158,771	3,436,513	3,420,719	-0.46%
ER Contribution to CIP (747300) - Department: Public Works	3,316,948	3,316,948	4,185,948	26.20%
Direct Cost Total	6,475,719	6,753,461	7,606,667	12.63%
Intragovernmental Charges				
Charges by Other Departments	118,126	129,412	110,648	-14.50%
Charges to Other Departments	(22,500)	(22,500)	-	-100.00%
Function Cost Total	6,571,345	6,860,373	7,717,315	12.49%
Program Generated Revenue	(35,163)	(323,343)	(324,828)	0.46%
Net Cost Total	6,536,182	6,537,030	7,392,487	13.09%

Direct Cost by Category				
Personnel	512,329	516,446	500,652	-3.06%
Supplies	345,582	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	5,617,034	6,061,075	6,930,075	14.34%
Debt Service	-	-	-	-
Equipment, Furnishings	774	6,000	6,000	-
Direct Cost Total	6,475,719	6,753,461	7,606,667	12.63%

Position Summary as Budgeted

Full-Time	3	4	4	-
Part-Time	1	-	-	-
Position Total	4	4	4	-

Operations of Chugiak, Birchwood, Eagle River RRSA
Department: Public Works
Division: Other Service Areas
(Fund Center # 744900)

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	512,329	516,446	500,652	-3.06%
Supplies	345,582	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,300,086	2,744,127	2,744,127	-
Equipment, Furnishings	774	6,000	6,000	-
Manageable Direct Cost Total	3,158,771	3,436,513	3,420,719	-0.46%
 Debt Service	-	-	-	-
 Direct Cost Total	3,158,771	3,436,513	3,420,719	-0.46%
 Intragovernmental Charges				
Charges by Other Departments	118,126	129,412	110,648	-14.50%
Charges to Other Departments	(22,500)	(22,500)	-	-100.00%
 Program Generated Revenue				
9499 - Reimbursed Cost	(35,163)	-	-	-
406620 - Reimbursed Cost-ER	-	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
Program Generated Revenue Total	(35,163)	(26,600)	(26,600)	-
 Net Cost				
Manageable Direct Cost	3,158,771	3,436,513	3,420,719	-0.46%
Debt Service	-	-	-	-
Charges by Other Departments	118,126	129,412	110,648	-14.50%
Charges to Other Departments	(22,500)	(22,500)	-	-100.00%
Program Generated Revenue Total	(35,163)	(26,600)	(26,600)	-
Net Cost Total	3,219,234	3,516,825	3,504,767	-0.34%

Eagle River Contribution to CIP
Department: Public Works
Division: Other Service Areas
(Fund Center # 747300)

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,316,948	4,185,948	26.20%
Manageable Direct Cost Total	3,316,948	3,316,948	4,185,948	26.20%
 Debt Service	-	-	-	-
 Direct Cost Total	3,316,948	3,316,948	4,185,948	26.20%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	3,316,948	3,316,948	4,185,948	26.20%
Debt Service	-	-	-	-
Charges by Other Departments	-	-	-	-
Net Cost Total	3,316,948	3,316,948	4,185,948	26.20%

Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

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 .70 mill shall be for parks and recreation services and no more than .30 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 offset by represents the tax cost for the ERCPRSA, based on the 2014 Revised budget. It includes \$95,586 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 3,619,128}{\$ 3,729,530,312} \times 1,000 = 0.97$$

Fund 162 Summary

Eagle River-Chugiak Park and Recreational Service Area

(Fund Center # 555300 (5115), 555000 (5119), 555100 (5470), 555900 (5471),
555200 (5473), 555950 (5474), 189280 (9260))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	20,954	37,510	37,200	-0.83%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,121,104	1,318,027	1,663,582	26.22%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	997,004	305,622	411,734	34.72%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	500,971	602,714	614,484	1.95%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,399,907	1,325,000	1,118,859	-15.56%
Direct Cost Total	4,089,940	3,638,873	3,895,859	7.06%
Intragovernmental Charges				
Charges by Other Departments	284,110	346,439	297,892	-14.01%
Charges to Other Departments	(30,000)	(41,344)	(41,435)	0.22%
Function Cost Total	4,344,050	3,943,968	4,152,316	5.28%
Program Generated Revenue	(4,032,218)	(521,439)	(533,188)	2.25%
Net Cost Total	311,833	3,422,529	3,619,128	5.74%

Direct Cost by Category				
Personnel	1,175,940	1,347,615	1,443,072	7.08%
Supplies	73,294	92,150	87,150	-5.43%
Travel	-	-	-	-
Contractual/Other Services	1,839,858	1,883,646	1,944,063	3.21%
Debt Service/Depreciation	997,004	305,622	411,734	34.72%
Equipment, Furnishings	3,843	9,840	9,840	-
Direct Cost Total	4,089,940	3,638,873	3,895,859	7.06%

Position Summary as Budgeted

Full-Time	7	7	7	-
Part-Time	39	38	38	-
Position Total	46	45	45	-

Fire Lake Recreation Center
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555300 (5115))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	50,000	50,000	50,000	-
Manageable Direct Cost Total	50,000	50,000	50,000	-
 Debt Service	-	-	-	-
 Direct Cost Total	50,000	50,000	50,000	-
Intragovernmental Charges				
Charges by Other Departments	1,276	1,682	3,307	96.61%
 Net Cost				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Charges by Other Departments	1,276	1,682	3,307	96.61%
Net Cost Total	51,276	51,682	53,307	3.14%

Eagle River Park Facilities
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555000 (5119))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	11,656	22,410	22,100	-1.38%
Supplies	829	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	8,469	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	20,954	37,510	37,200	-0.83%
 Debt Service	-	-	-	-
 Direct Cost Total	20,954	37,510	37,200	-0.83%
 Intragovernmental Charges				
Charges by Other Departments	6,671	7,683	6,110	-20.47%
 Program Generated Revenue				
9442 - Sport And Park Activities	(7,830)	-	-	-
406290 - RecCntr Rntls&Activs	-	(8,000)	(8,000)	-
Program Generated Revenue Total	(7,830)	(8,000)	(8,000)	-
 Net Cost				
Manageable Direct Cost	20,954	37,510	37,200	-0.83%
Debt Service	-	-	-	-
Charges by Other Departments	6,671	7,683	6,110	-20.47%
Program Generated Revenue Total	(7,830)	(8,000)	(8,000)	-
Net Cost Total	19,794	37,193	35,310	-5.06%

Eagle River/Chugiak Parks
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555100 (5470))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	750,261	819,405	899,402	9.76%
Supplies	50,867	72,940	62,940	-13.71%
Travel	-	-	-	-
Contractual/Other Services	316,132	416,842	692,400	66.11%
Equipment, Furnishings	3,843	8,840	8,840	-
Manageable Direct Cost Total	1,121,104	1,318,027	1,663,582	26.22%
 Debt Service	 -	 -	 -	 -
Direct Cost Total	1,121,104	1,318,027	1,663,582	26.22%
Intragovernmental Charges				
Charges by Other Departments	206,480	252,702	234,061	-7.38%
Charges to Other Departments	(30,000)	(41,344)	(41,435)	0.22%
Program Generated Revenue				
9441 - Rec Centers And Programs	(124,887)	-	-	-
9442 - Sport And Park Activities	(39,137)	-	-	-
9499 - Reimbursed Cost	(30,026)	-	-	-
406620 - Reimbursed Cost-ER	-	(26,002)	(26,002)	-
9672 - Prior Yr Expense Recovery	(1,132)	-	-	-
9731 - Lease & Rental Revenue	(6,600)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(4,615)	-	-	-
406280 - Prgrm, Lessons, & Camps	-	(100,000)	(100,000)	-
406290 - RecCntr Rntls&Activs	-	(32,000)	(47,000)	46.88%
Program Generated Revenue Total	(206,398)	(164,602)	(179,602)	9.11%
Net Cost				
Manageable Direct Cost	1,121,104	1,318,027	1,663,582	26.22%
Debt Service	-	-	-	-
Charges by Other Departments	206,480	252,702	234,061	-7.38%
Charges to Other Departments	(30,000)	(41,344)	(41,435)	0.22%
Program Generated Revenue Total	(206,398)	(164,602)	(179,602)	9.11%
Net Cost Total	1,091,187	1,364,783	1,676,606	22.85%

Eagle River Parks Debt (162000)
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555900 (5471))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
 Debt Service	997,004	305,622	411,734	34.72%
Direct Cost Total	997,004	305,622	411,734	34.72%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	-	-	-	-
Debt Service	997,004	305,622	411,734	34.72%
Charges by Other Departments	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	997,004	305,622	411,734	34.72%

Chugiak Pool
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555200 (5473))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	414,024	505,800	521,570	3.12%
Supplies	21,598	16,210	21,210	30.85%
Travel	-	-	-	-
Contractual/Other Services	65,350	80,704	71,704	-11.15%
Manageable Direct Cost Total	500,971	602,714	614,484	1.95%
 Debt Service	-	-	-	-
 Direct Cost Total	500,971	602,714	614,484	1.95%
 Intragovernmental Charges				
Charges by Other Departments	69,684	84,372	54,414	-35.51%
 Program Generated Revenue				
9443 - Aquatics	(237,381)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	15	-	-	-
Program Generated Revenue Total	(237,366)	(250,000)	(250,000)	-
 Net Cost				
Manageable Direct Cost	500,971	602,714	614,484	1.95%
Debt Service	-	-	-	-
Charges by Other Departments	69,684	84,372	54,414	-35.51%
Program Generated Revenue Total	(237,366)	(250,000)	(250,000)	-
Net Cost Total	333,289	437,086	418,898	-4.16%

Contribution for Capital Improvements
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555950 (5474))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,399,907	1,325,000	1,118,859	-15.56%
Manageable Direct Cost Total	1,399,907	1,325,000	1,118,859	-15.56%
 Debt Service	-	-	-	-
 Direct Cost Total	1,399,907	1,325,000	1,118,859	-15.56%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	1,399,907	1,325,000	1,118,859	-15.56%
Debt Service	-	-	-	-
Charges by Other Departments	-	-	-	-
Net Cost Total	1,399,907	1,325,000	1,118,859	-15.56%

Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budget.

For 2014, the ASD tax need is calculated as follows:

FY	Approving Document	Tax Need	1/2 of FY Tax Need	2014
2013-2014	AO 2013-39	\$ 233,419,669 /2	\$ 116,709,835	Jan-Jun
2014-2015	AO 2014-59	\$ 239,576,423 /2	\$ 119,788,212	Jul-Dec
ASD Tax need for Tax Year Total			\$ 236,498,047	

The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{ASD Tax need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2014 ASD mill rate, based on the 2014 ASD tax need and the Areawide service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 236,498,047}{\$ 33,498,866,075} \times 1,000 = 7.06$$

CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-28-14

IMMEDIATE RECONSIDERATION FAILED 4-28-14

Submitted by: Chair of the Assembly at
 the Request of the Mayor

Prepared by: Office of Management
 and Budget

For Reading: April 28, 2014

ANCHORAGE, ALASKA
AO NO. 2014-54(S) As Amended

**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 2014.**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2014. 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 <u>7.06</u> [6.97] [6.99] mills
------------------	--

Section 2. The property tax amount approved for 2014 is:


Anchorage School District	<u>\$ 236,498,047</u> [\$ 233,598,047]
---------------------------	--

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

PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2014.


 Chair

ATTEST:


 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 213-2014

Meeting Date: April 8, 2014

1 FROM: MAYOR

2
3 SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY,
4 APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,
5 AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL
6 DISTRICT FOR TAX YEAR 2014.
7
8

9 This memorandum transmits the ordinance to establish the 2014 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 approved to support the ASD operating
12 budget in calendar year 2014. These reflect one half of the property taxes
13 approved for ASD's fiscal year 2013-2014 operating budget per AO 2013-39, and
14 one half of the property taxes approved for ASD's fiscal year 2014-2015 operating
15 budget per AO 2014-33.
16
17

18 THE ADMINISTRATION RECOMMENDS APPROVAL.
19
20

21 Prepared by: Office of Management and Budget
22 Recommended by: Marilyn Banzhaf, OMB Acting Director
23 Concur: Lucinda Mahoney, CFO
24 Concur: Dennis A. Wheeler, Municipal Attorney
25 Concur: George J. Vakalis, Municipal Manager
26 Respectfully submitted: Daniel A. Sullivan, Mayor
27



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

NO. AM 213-2014(A)

Meeting Date: April 28, 2014

From: Mayor

Subject: AO 2014-54(S): 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 2014.

The following is a written summary of the significant changes in the substitute (S) version as compared to the originally submitted AO 2014-54 document:

Page 1, line 16: 6.99 mills replaced with 6.97 mills.

The mill rate changed due to an update of Areawide assessed value from \$33,398,309,146 to \$33,498,866,075.

Mill rates are calculated as follows:

$\text{Tax cost} / \text{assessed values} * 1,000 = \text{mill rate}$

The original ordinance mill rate:

$\$233,598,047 / \$33,398,309,146 * 1,000 = 6.99$

The substitute ordinance, AO 2014-54(S), mill rate:

$\$233,598,047 / \$33,498,866,075 * 1,000 = 6.97$

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: OMB
Concur: Lucinda Mahoney, CFO
Concur: Dennis Wheeler, Municipal Attorney
Concur: George J. Vakalis, Municipal Manager
Respectfully submitted: Daniel A. Sullivan, Mayor

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

Prepared by: Anchorage School District
For Reading: March 11, 2014

CLERK'S OFFICE

APPROVED

Date: 4-2-14
Approved by operation of law
pursuant to AMC 6.10.080D.

ANCHORAGE, ALASKA
AO NO. 2014-33

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT
OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL
DISTRICT FOR ITS FISCAL YEAR 2014-2015 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 2014-2015 Proposed Anchorage School District
Financial Plan in the amount of \$743,449,248 has been approved by the Anchorage
Assembly and that, of said amount, the amount of \$233,776,423 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
2014-2015 fiscal year.

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

PASSED AND APPROVED by the Anchorage Assembly, this 2nd day of
April, 2014.

E. and Hall
Chair of the Assembly

ATTEST

Barbara A. Jones
Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 99-2014

Meeting Date: March 11, 2014

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2014-33 ANCHORAGE SCHOOL DISTRICT
FY 2014-2015 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2014-2015 in the amount of \$743,449,248. The total proposed Anchorage School District budget by individual funds is projected as follows:

FIGURE 1. SUMMARY OF INDIVIDUAL FUND BUDGETS

	Millions (\$)				FY1415 Proposed Budget vs FY1314 Budget	
	Actual	Actual	Budget	Proposed Budget		
Individual Fund Budgets	FY1112	FY1213	FY1314	FY1415	Amt	Pct
General (State/Local/Federal)	562.336	573.383	572.624	567.604	-5.021	-0.9%
Grants (Local/State/Federal)	67.765	51.270	47.168	49.998	2.830	5.7%
Debt Service (Local/State/Federal)	86.607	85.008	85.200	87.464	2.264	2.6%
Capital Projects (Local/Federal/State)	8.466	12.363	12.289	12.289	0.000	0.0%
Food Service (Local/State/Federal)	18.820	19.043	19.399	19.046	-0.353	-1.9%
Student Activities	7.403	6.980	6.910	7.048	0.138	2.0%
ANCHORAGE SCHOOL DISTRICT MANAGED TOTAL	751.397	748.047	743.590	743.449	-0.142	0.0%
State Retirement On-Behalf Payments	91.649	116.970	120.485	185.924	65.440	35.2%
Total - ALL FUNDS	843.046	865.017	864.075	929.373	65.298	7.0%

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$233,776,423 and the upper limit Anchorage School District spending authorization of \$743,449,248 for FY 2014-2015.

The associated mill rate is expected to decline from 7.30 (FY2013-2014) to 6.95 (FY2013-2014) -- a decline of 35 basis points or 4.8%.


THE STRATEGIC GOALS

The Anchorage School Board has set high performance expectations for our students, parents, teachers, administrators, policy makers and community which are embodied in the goals set for 2020 in the strategic plan described in "Destination 2020", including:

- 90% of students will graduate high school
- 90% of students will be proficient in reading, writing, and mathematics
- Every student will attend school at least 90% of the time
- 90% of parents will recommend their child's school to others
- 100% of staff and students feel safe at school
- Operational efficiency: the district will rate in the top 25% of urban schools in every key performance indicator


The district has been making progress toward these goals in a number of areas.

DISTRICTWIDE FOUR-YEAR GRADUATION RATES

4-Year Cohort Graduation Rates									
FY0405	FY0506	FY0607	FY0708	FY0809	FY0910	FY1011	FY1112	FY1213	TREND
59.6%	62.2%	63.0%	64.3%	70.0%	71.0%	72.1%	72.8%	76.2%	


BARTLETT HIGH SCHOOL – GRADUATES UP & DROPOUTS DOWN

Annual Dropout Rate - Bartlett High School

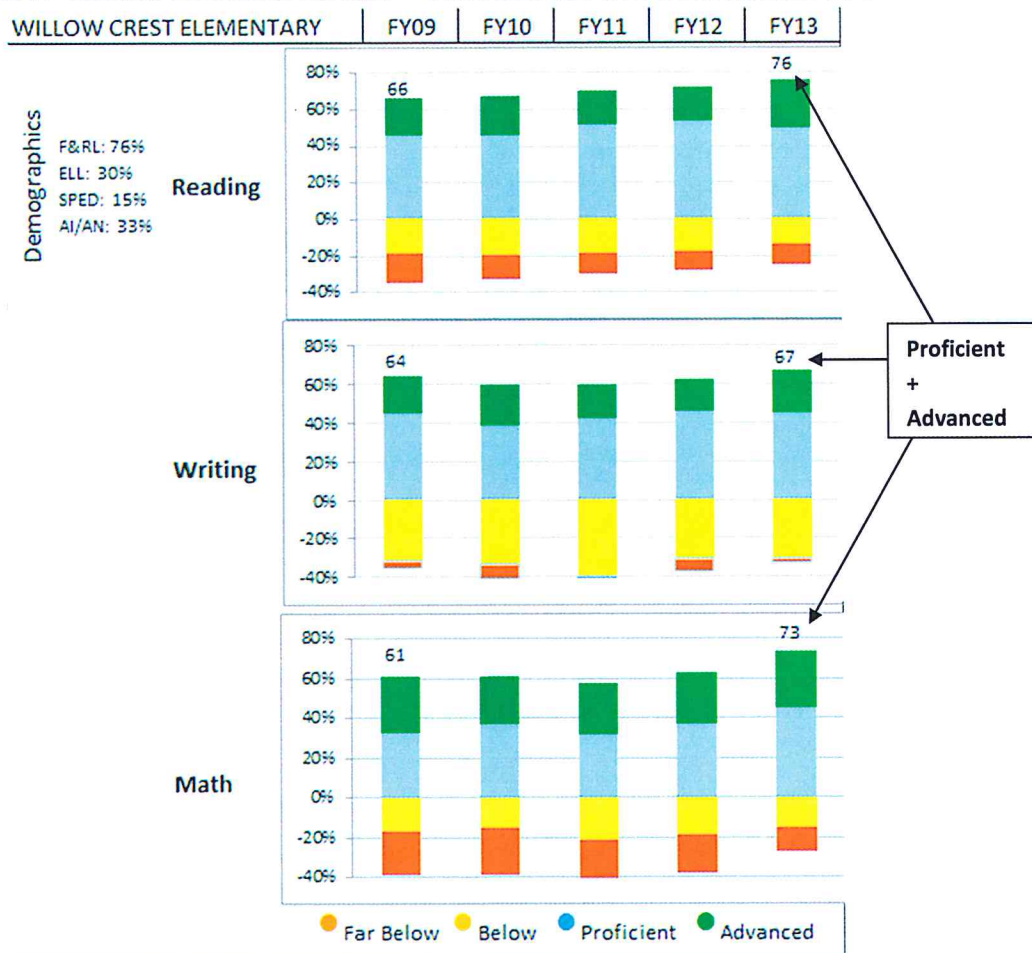
FY0910	FY1011	FY1112	FY1213	TREND
6.0%	9.7%	6.5%	4.1%	

PROFICIENCY – THIRD GRADE READING

3rd Grade Reading - Pct Proficient

FY0506	FY0607	FY0708	FY0809	FY0910	FY1011	FY1112	FY1213	TREND
80.8%	83.0%	80.9%	80.7%	82.7%	84.3%	84.6%	85.2%	

1 WILLOW CREST ELEMENTARY – PROGRESS ON PROFICIENCY



Willow Crest Elementary provides an illustrative example of sustained growth that has been enabled by investing in high quality building leadership, talented teachers and support staff, and data-driven differentiated instruction (Response to Instruction). However, the reductions necessary to balance the budget going into the fourth year of projected flat Base Student Allocation in the face of high costs and persistent inflation in Anchorage – especially for group medical coverage – create significant risks to the momentum demonstrated at Willow Crest.

12 ATTENDANCE

There is a strong correlation between students who attend school regularly and higher academic achievement levels. In order to reach our Destination 2020 goal on attendance, students can miss no more than 17 days of school per year. As students move through grades, their attendance drops significantly, with just more than half of our high school seniors attending school at least 90% of the time. The district's increased focus on attendance started last school year, and

1 with concerted efforts – attendance levels increased in nearly every grade are
2 improving.

3
4 The district undertook to emphasize the importance of attendance this past fall.
5 Full day absences fell by 21% in the first quarter compared to the first quarter in
6 the prior year.

7 8 PARENTS RECOMMENDATION

9
10 A successful education includes parent involvement. In order for keep parents
11 engaged, ASD schools must not only provide a good education, they must be
12 welcoming to all students and their families. Over the past several years, the
13 district has focused on improving customer service to improve the educational
14 environment for students, their families and staff. The vast majority, 89%, of
15 ASD parents are recommending their child's school to others.

16 17 SAFETY AT SCHOOL

18 Following a number of tragic events nationwide, school safety is paramount.
19 The district's goal is to have 100% of students and staff feel safe at school. This
20 is not negotiable. The feeling of safety is both physical and emotional. If a
21 student is not feeling safe, the learning potential is reduced. In the past seven
22 years, the percentage of students feeling safe has increased nearly 14 percentage
23 points.

24 25 KEY PERFORMANCE INDICATORS

26 The district is continuing to streamline central office and central services,
27 reducing central office and central service staff by 19.7% over the past two
28 budget cycles while attempting to sustain business process cycle times and
29 reliability and reducing or eliminating low value activities.

30 31 RECENT FUNDING HISTORY & NEAR TERM OUTLOOK

32 Over the past three years the district has experienced:

- 33 • no increase in the State's Base Student Allocation (BSA) in the Public Schools
34 Foundation Funding Formula,
- 35 • small increments of state operating funding outside the formula (\$7.5 million
36 or 18.8% of three years of CPI-U inflation), and
- 37 • a modest increment for Career & Technical Education (\$3.842 million net
38 State Support or 9.6% of three years of CPI-U inflation)

39
40 When combined with persistent inflation the district has begun to make
41 significant staffing reductions in order to balance the budget.

MITIGATION STRATEGIES IN FLAT BSA REVENUE ENVIRONMENT

Last year the district endeavored to hold the classroom harmless from staffing reductions - adding 16 full time equivalent positions to direct classroom instruction - while reducing 215 full time equivalent positions from across support functions as well as a 20% reduction in supplies and materials.

Additionally, the district concluded negotiations with its largest bargaining unit, the Anchorage Education Association (AEA) which represents teachers. The board approved the contract in September. The contract provides the district with a fair deal that balances the need to sustain competitive compensation in order to continue to attract and retain quality teachers and support staff, while making significant progress on reducing group medical coverage costs - a critical long-term challenge. The three-year contract achieves significant savings compared to the two prior three-year contracts.



FY14-15 BUDGET DEVELOPMENT PROCESS

The board and administration began its budget development process this fall by reviewing historic staffing levels, reductions from the past two years, comparing staffing levels by function to peer groups, consulted with key stakeholders as well as people who worked in the district who lived through the oil price crash in 1986 which resulted in a reduction of 161 teaching positions in the FY86-87 budget, and considered the mission, themes and strategic initiatives of the board, as well as the strategic goals delineated in the Destination 2020 strategic plan.

The district engaged in three formal public dialogues, a formal consultation with student leaders, and numerous consultations with key stakeholders,

1 including parents, principals, teachers, employee groups, as well as
2 representatives from the Assembly and the Legislature.

3
4 Based on these consultations and analysis, the district adopted pro forma
5 budget guidance that acknowledged the harsh reality that, after cutting support
6 functions by from 2 to 13%, the district could no longer hold direct classroom
7 instruction harmless from persistent inflation. The pro forma budget
8 development guidance adopted by the board directed the administration to:

- 9 • Continue to reduce support functions faster than reductions in classroom
10 teachers (over the two year time frame), in order to continue to raise the
11 relative proportion of classroom teachers to total staff, e.g., in order to
12 continue to balance the budget with limited resources, the district outlined
13 reductions of 5.8% in teachers and 12.5% in support functions over FY13-14
14 & FY14-15 combined
- 15 • Consider increasing class size by raising the pupil-teacher ratio (PTR) by up
16 to an aggregate average of ~1 in elementary and ~1.5 in secondary in FY14-15
17 and strongly encouraged the administration to consider the implications of
18 continuing to raise class size in the following year.

19 20 ENROLLMENT DECLINE

21 Before consideration of options associated with the change in the PTR, the
22 administration reduced the number of budgeted positions to reflect the decline
23 in enrollment that occurred *this year and a projected modest decline next year* for a
24 total enrollment decline approaching ~2% over two years.¹

25
26 The net reduction in teaching full time equivalent (FTE) positions associated
27 with the enrollment decline totals 44 FTE across the elementary and
28 secondary/alternative divisions.

29
30 Enrollment in Special Education (SPED), English Language Learners (ELL),
31 Gifted and Native Education/Indian Education programs were also reviewed.
32 While no net reduction associated with enrollment were made in these
33 programs, SPED, ELL and Gifted allocations were adjustment based on
34 streamlining administrative functions, consolidating counseling into a common
35 pool, and flowing through adjustments related to PTR where applicable.

36 37 CLASSROOM INSTRUCTION - ELEMENTARY GRADES

38 The administration considered whether to add 1 to the PTR ratio across the
39 board or whether to hold or increase slightly the PTR in K-3 and a larger
40 increase in the PTR in grades 4-6 - averaging 1 across the K-6 span. In light of

¹ Please note that the modest decline projected for next year did not take into account subsequent information related to enrollment declines on JBER that may arise as a result of the announced transfer of 750 personnel from JBER to the Interior.

the critical importance of the early years in establishing a solid foundation upon which future success will be built – and the momentum that the district has established in third grade reading performance -- the administration opted for smaller increases in the early grades and slightly larger increases in the upper grades. In addition, the administration retained adequate kindergarten teaching assistant support so that all kindergarten classes have one 3.5 hour teacher assistant in their budget in FY14-15.

The net result is an aggregate elementary PTR that is within 2 % of *what it was 20 years ago in FY94-95* and the elementary schools will be supported by kindergarten teaching assistants in all kindergarten classes in FY1415.

While the district has endeavored to maintain small elementary class sizes across two decades, the continuation of flat BSA funding without inflation protection in the face of continued inflation risks undermines the continuation of that effort and jeopardizes critical momentum in building a solid foundation in the elementary grades.

CLASSROOM INSTRUCTION – MIDDLE SCHOOL

Unfortunately, the reduction in staffing and the increase in class size looked likely to limit student choices in the district's 10 middle schools - especially as the average class size increases with the increase in PTR (less staff per student) which effectively pulls the minimum class size up, requiring consolidation of smaller classes and potential elimination of smaller single course offerings. Many of these smaller classes and single class offerings are highly prized by students and parents based on feedback received in surveys, public meetings and public hearings. The classes at risk included high school level math for accelerated middle school students, world languages, IB (International Baccalaureate), art, music and performing arts, and classes that emphasize individualized instruction for those who may need more support. Anecdotal evidence suggests that one of the most effective investments to help raise proficiency is to provide targeted support to those students who are close to proficiency.

As an alternative to larger consolidated classes and fewer student choices, the district evaluated reducing the middle school schedule from two planning periods a day to one planning period per day.

After consideration of the nature and extent of student opportunities under a "6 of 7" schedule compared to the continuation of a "5 of 7" or a switch to a "5 of 6", the district has included a 6 of 7 schedule for the middle schools in the proposed FY14-15 budget.

1 CLASSROOM INSTRUCTION - HIGH SCHOOL / ALTERNATIVE SCHOOLS

2 The administration considered whether to add ~1.5 to the pupil-teacher ratio
3 (class size) to grades 9-12 consistent with the pro forma guidance.

4
5 Unfortunately, the reduction in staffing coverage (PTR change from 29.41 to 31)
6 and the associated increase in class size looked likely to limit student choices -
7 especially as the average class size increases with the increase in PTR (less staff
8 per student) which effectively pulls the minimum class size up, requiring
9 consolidation of smaller classes and potential elimination of small single course
10 offerings. Many of these smaller classes are highly prized by students and
11 parents as evidenced in surveys, public meetings and public hearings. The
12 highly valued classes include career technology education (CTE), Advanced
13 Placement (AP), world languages, International Baccalaureate (IB), music, art
14 and performing arts, and classes that emphasize individualized instruction for
15 those who may need more support. Anecdotal evidence suggests that one of
16 the most effective investments to help raise proficiency is to provide targeted
17 support to those students who are close to proficiency.

18
19 As the administration considered moving the middle school schedules to 6 of 7
20 to continue providing student opportunities, the migration of the high school
21 schedule to 6 of 7 became an alternative to consider. In addition to the benefits
22 alluded to in middle schools, at the high school level the additional sectional
23 opportunities created by 6 of 7 complement the expansion of the CTE facilities
24 and program over the next few years.

25
26 The administration noted that in a Washington State study of 296 high schools
27 there is statistical correlation evidence that a 7-period schedule is associated
28 with higher math, reading and writing scores than a 6-period schedule.

29
30 The administration and board, after consultation with the principals and other
31 key stakeholders, have opted to delay the implementation of the schedule
32 change at the comprehensive high schools in light of contemporaneous changes
33 in curriculum and instruction and the desire to carefully design and integrate
34 the curriculum changes associated with a switch from a 6-period to a 7-period
35 day.

36
37 In lieu of the districtwide implementation of a 6 of 7 schedule across the eight
38 comprehensive high schools in August 2014, the district amended the budget to
39 add 16 full time equivalent teaching positions using unrestricted reserves to
40 sustain and expand opportunities for students and to mitigate the impact of the
41 overall reduction in teaching positions required to balance the budget. The
42 administration will allocate these positions to sustain credit development and
43 credit recovery classes for those schools with students who are at-risk for

erosion in graduation rates as support and teaching positions continue to decline.

JROTC INSTRUCTORS

The Department of Defense Armed Services (Army, Air Force, Navy) provide 50% of the salary support for the 19 JROTC instructors (the district covers 100% of benefits) that provide direct classroom instruction at the district's eight comprehensive high schools. The services have announced prospective changes in their support of those instructors. The Army has indicated it will not fill vacancies that may occur. The Air Force has indicated it is transitioning its JROTC positions from pay rates based on a 12 month schedule to pay rates based on a 10 month schedule [2/12 = 16.67% reduction]. The proposed budget, consistent with the contract between the district and the Air Force JROTC program, and consistent with the employee contract for a 200 day JROTC instructor schedule that enables the district to sustain summer school support, adjusts district support of the Air Force JROTC instructor salary rates to match the new rates from the Air Force. The resulting salary day rates remain above the average salary day rate for ASD teachers. All 19 JROTC positions remain in the proposed budget based on a 200 day contract.

INSTRUCTIONAL SUPPORT-SPECIAL EDUCATION (SPED)

Last year the district reduced 49 vacant teaching assistants and seven teacher consultant FTE. The preliminary budget had slated nine counselor FTE for reduction. The board adopted budget last year only eliminated one vacant counselor position.

After reviewing the impacts of last year's reductions and consulting with stakeholders – including the SPED advisory committee, this year the district is proposing to streamline and redistribute administrative functions within SPED while sustaining direct classroom instruction.

The net changes in staffing include:

- Eliminate all eight high school special education transition coordinator positions. Create four new Special Education Teacher positions to provide the classroom teaching FTE previously provided by the transitional coordinator. Other transition coordinator duties to be provided by student case managers and department chairs.
- Reduce special education administrative clerical staff to better align staffing levels with other departments. Eliminate two positions where incumbents are slated to retire. Eliminate an additional two positions.
- Reduce 0.5 FTE in Audiology/Hard of Hearing Teachers due to a retirement earlier in the year. Remaining teacher to absorb the workload.
- Reduce two teacher assistants currently with the CARE team. After one teacher assistant position was eliminated earlier this year, it was

determined that the CARE teams can continue to meet the needs of the community preschool programs with two less teaching assistants next year.

INSTRUCTIONAL SUPPORT - ENGLISH LANGUAGE LEARNERS (ELL)

Last year the district eliminated 8.6 teaching assistant FTE, 1.2 counseling FTE, and 3 teacher expert/resource teacher FTE from the budget.

No change in direct classroom instruction FTE is proposed in FY14-15. The district is proposing a reduction of all ELL general fund allocated counselor positions (8.3 FTE) at the secondary level. This reduction will ensure that the ELL general fund allocations are more wholly aligned to provide direct instruction and instructional support for ELL students. ELL testing and other functions unique to the ELL counselor role will be assumed by building administrators, along with ELL tutors, teachers and remaining ELL support staff. To assist with the transition and ensure that the counseling staff can continue to serve the needs of all students, including ELL students, the district is adding three counseling FTE to be allocated to those high schools with critical needs in order to mitigate potential erosion in graduation rates as class size increases, course offerings decline, and support staff is reduced. The addition of the three counseling FTE is being supported from unrestricted district reserves.

INSTRUCTIONAL SUPPORT - GIFTED

Last year the district eliminated two teacher expert FTE and six Ignite program teachers in the transition toward pupil-teacher ratio parity with the Gifted and Highly Gifted teachers in the program.

In FY14-15, the district is proposing to reduce 1.5 counseling FTE from the Highly Gifted allocation at West High School and 0.5 counseling FTE from the allocation at Romig Middle School. General education counselors at the schools will provide all counseling and guidance services to gifted/highly gifted students. The remaining general fund counseling pool will be allocated to all schools based on student enrollment.

The district is proposing to reduce two FTE from the gifted allocation to the district's 10 middle schools. Support for gifted students, parents and teachers will continue to be provided through the remaining FTE.

BUILDING LEADERSHIP/ADMIN

The district is proposing to reduce one assistant principal at South High School and one assistant principal at Clark Middle School - both positions have been vacant during the current school year. Responsibilities of the assistant principal will be provided by the principal and remaining assistant principals.

The district is proposing to further streamline administrative functions by reducing four administrative assistant/secretarial positions across the schools through attrition and vacancy management based on student enrollment, consistent with current practice.

BUILDING/ANCILLARY SUPPORT SERVICES

Last year, the district eliminated 18.5 custodial services FTE, 18 auxiliary building plant operator FTE and eight vacant maintenance FTE positions.

In FY14-15, the district proposes to reduce nine FTE from the maintenance department which includes maintenance leads, specialists and technicians (M-10, M-8 and M-6). The maintenance and operations staff will reorganize some maintenance work units and realign support toward critical projects. Some delay in lower priority maintenance work orders may result.

DISTRICTWIDE/CENTRAL SUPPORT SERVICES

Last year the district eliminated 37.4 FTE from the systemwide/central support services, including: Office of Management and Budget, Finance/Accounting, Purchasing, MIS/IT, Warehouse, Communications, administration, Curriculum and Instruction, Human Resources, and administrative assistants.

In FY14-15, the district is proposing to eliminate 22.5 FTE from systemwide/central support services, including:

- Reorganize Professional Learning and associated Information Technology which will result in a net reduction of three teacher expert FTE and a shift of 0.5 FTE associated with a professional learning coordinator from general fund to grant funding.
- Eliminate a world language teacher expert, a position slated to be vacated due to retirement. Services requirements will be covered by the director of World Languages.
- Eliminate a math teacher expert, a position slated to be vacated due to retirement. The math support and assistance responsibilities will be served by the two remaining math teacher experts.
- Eliminate a health treatment specialist position that has been providing CPR training and other duties as assigned. Health Services will contract for this training and distribute other duties.
- Eliminate one vacant health treatment nurse position
- Reduce 0.5 FTE mental health coordinator position by transferring 50% support to grant funds.
- Eliminate one vacant assessment and testing specialist position.
- Eliminate 4.5 tech support I FTE from IT; reassign duties to local high school staff with procedural guidance and training from IT; providing

- 1 local building tech collaborators with more access to maintenance tools
- 2 and permissions to facilitate local support.
- 3 • Eliminate one programmer FTE; shift direct data access to specialists in
- 4 the field.
- 5 • Eliminate one systems administrator FTE; tasks have been substantially
- 6 automated.
- 7 • Eliminate one senior accountant FTE; streamline workflow.
- 8 • Eliminate one accountant position previously vacated by incumbent who
- 9 took position with food service.
- 10 • Eliminate one discretionary grants coordinator that was vacated earlier
- 11 due to a retirement; duties have been reassigned to staff with intermittent
- 12 contract assistance for special grant projects.
- 13 • Shift one purchasing agent to capital projects to match workload
- 14 • Eliminate one purchasing buyer; streamline workflow.
- 15 • Eliminate one Human Resources administrative assistant; redistribute
- 16 workload and schedules.

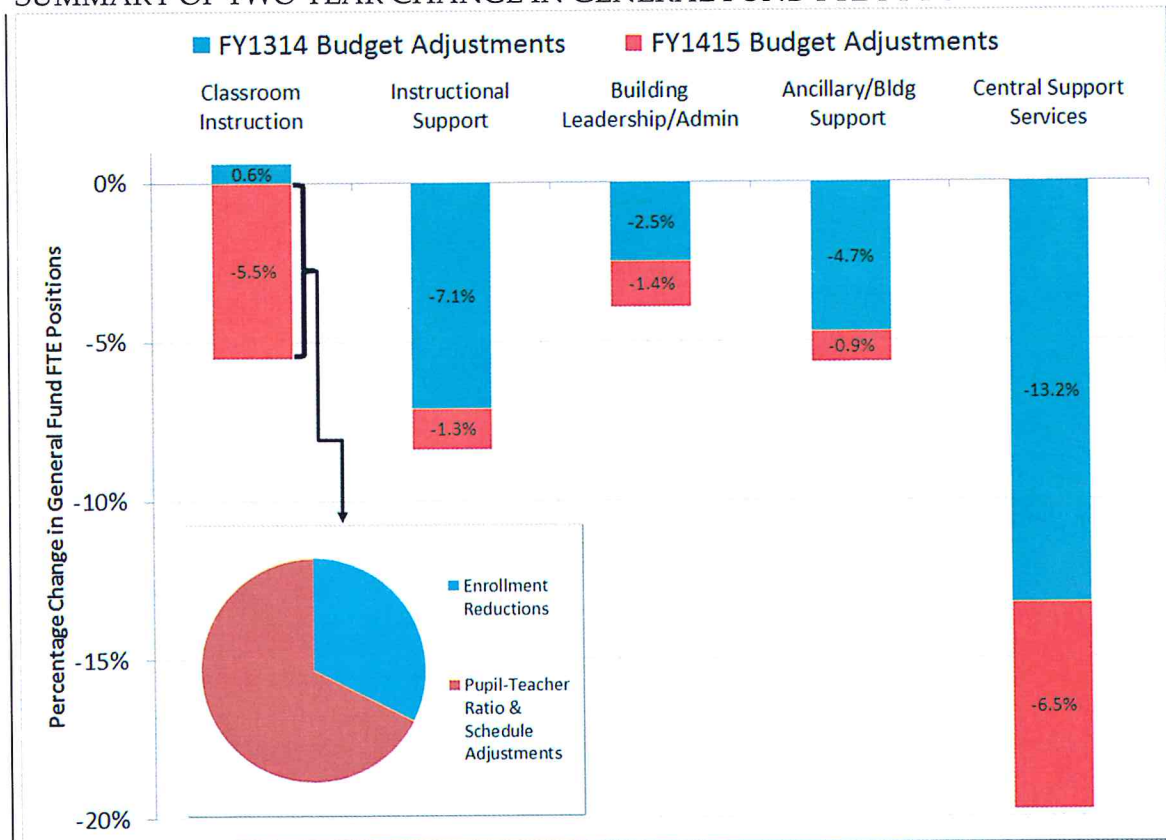
17 SUMMARY OF STAFFING LEVEL CHANGES

18 The combination of the FY14-15 and FY13-14 reductions total 415 general fund
 19 FTE, or 6.8% over two years.

20
 21
 22 In aggregate, teaching positions have been reduced by 4.9% over two years
 23 while non-teaching positions have been reduced by 8.1% over two years –
 24 reducing support positions almost twice as fast as direct classroom instruction.
 25 This is consistent with the strategic goal to raise the percentage of direct
 26 classroom instruction staff while managing reductions in personnel associated
 27 with flat funding while inflation – in medical care especially – continues. In the
 28 FY13-14 pro forma memo the Board considered long term options that reduced
 29 support from two to four times as fast as direct classroom instruction. After
 30 consultation with teachers and administrators who lived through the oil price
 31 down turn in the 1980s and consideration of concerns with the increased
 32 demands placed on the classroom and the need for adequate classroom support,
 33 the district is continuing to benchmark personnel reductions against a 2:1
 34 support:teacher reduction proportion as a rough guide to balance workforce
 35 requirements as downsizing continues.

36
 37

1 SUMMARY OF TWO YEAR CHANGE IN GENERAL FUND FTE BY FUNCTION

2
3

GENERAL FUND FTE: Percentage Reductions				
	FY1213	FY1314	FY1415	2 YR CHG
Classroom Instruction		0.6%	-5.5%	-4.9%
Instructional Support		-7.1%	-1.3%	-8.3%
Building Leadership/Admin		-2.5%	-1.4%	-3.9%
Ancillary/Bldg Support		-4.7%	-0.9%	-5.6%
Central Support Services		-13.2%	-6.5%	-18.9%
		-3.5%	-3.4%	-6.8%
GENERAL FUND FTE by FUNCTION as PCT OF TOTAL				
	FY1213	FY1314	FY1415	1415 vs 1213 Pct Pts
Classroom Instruction	42.1%	43.9%	42.9%	0.8%
Instructional Support	28.5%	27.4%	28.0%	-0.5%
Building Leadership/Admin	7.1%	7.2%	7.4%	0.2%
Ancillary/Bldg Support	16.2%	16.0%	16.4%	0.2%
Central Support Services	6.0%	5.4%	5.2%	-0.8%
	100.0%	100.0%	100.0%	

4
5

TAXES (millions of \$)

	Approved Budget <u>FY 2014-2015</u>	Proposed Budget <u>FY 2014-2015</u>	Increase/ (Decrease)	Percent
Total (FY)	\$233.420	\$233.776	\$0.356	+0.15%
Est. Assessed Valuation (CY)	\$32,252.9	\$33,606.6	\$1,353.7	+4.2%
Estimated Mill Rate (CY)	7.30	6.95	(0.35)	(4.8%)

STUDENT ENROLLMENT

	Actual FY 2013-2014 <u>Sept. 30, 2013</u>	Projection FY 2014-2015 <u>Sept. 30, 2014</u>	Change Over <u>Prior Year</u>
Enrollment (ADM)	48,028	48,669	+641 +1.33%
Total District Budget \$ per ADM	\$15,482	\$15,276	-\$206 -1.33%

RISK OF LOSS OF MOMENTUM

The FY 2014-2015 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students – based on the extremely challenging prospect of the fourth year of no increase in the state's base student allocation and no prospect of inflation proofing for operating costs¹.

In the absence of a substantial reinvestment in K-12 education by the State of Alaska, the Anchorage School District faces a significant risk that the momentum it is building in key success indicators, including graduation rates and third grade reading proficiency, will be jeopardized.

The Anchorage School District requests the full support of the Anchorage Assembly for this budget and in the ongoing efforts to continue a community dialogue that focuses on building on the momentum we have started to achieve.

Respectfully submitted,


Ed Graff
Superintendent

EG/MF

¹ In contrast, State statute provides inflation proofing for the state pupil transportation program.

1 | Attachments include:

2

3 | • Board Amendments to Preliminary Budget (Attachment A)

4 | • January 23, 2014 Preliminary Budget Memo (Attachment B)

5

6 | Comb Bound / PDF Proposed FY2014-2015 Budget under separate cover

FY2014-2015 Preliminary Budget - Amendment #1

Move to amend the FY2014-2015 Preliminary Budget to reflect the administration's recommendation to revise the Upper Limit Authority to reflect updated financial projections [Figure 1 – Amendment #1]

Rationale:

ASD OMB has updated its financial projections for two funds and the estimate for the state pension fund on-behalf payments to reflect best available information as of February, 2014.

The expenditure budget should be updated to reflect current best estimates.

The key changes from the first reading memorandum, Figure 1 Summary of Individual Fund Budgets, include:

- Grants
 - OMB projects that the combination of the passage of the federal OMNIBUS Appropriations Act for FY14 and State grants may grow to \$49.998 million in FY1415 compared to \$47.168 million in the FY1314 budget, an increase of \$2.83 million
- Capital Projects
 - OMB projects that capital projects will be roughly equal in FY1415 compared to FY1314 – around \$12.289 million.
- Student Activities
 - OMB projects that the net change in student activities will be slightly higher based on more recent trend information, increasing to \$7.048 million in FY1415.
- State Pension On-Behalf Payment Estimate
 - OMB has updated its PERS and TRS state on-behalf rates to reflect the most recently available information from the Alaska Retirement Management (ARM) Board which places the on-behalf rates at 58.19% for TRS salaries and 40.11% for PERS salaries.

The sum total of all Anchorage School District (ASD) funds, prior to consideration of estimated State Pension On-Behalf Payments which are subject to change in FY1415 if a Governor sponsored initiative to accelerate \$3B in PERS and TRS pension payment passes the Legislature, is \$741.549 million, a reduction of \$2.0 million, or 0.3% from the prior year Anchorage School District managed upper limit budget.

The preliminary FY1415 budget assumes the Municipality will continue to fund the Anchorage School District up to the maximum allowable contribution under the State Public School Foundation Formula.

The preliminary FY1415 budget is estimated to result in a mill rate decline of 4.8% from 7.30 in the FY1314 proposed budget to 6.95 in the preliminary FY1415 budget.¹

¹ Please note that the Municipal Assessor reports that the total taxable assessed valuation as of 2/5/2014 is \$33,606,601,597. The FY1415 preliminary budget projects a municipal contribution of \$233,598,047 [page 2 of the FY1415 Preliminary Budget]. The resulting mill rate would be 6.95.

FY2014-2015 Preliminary Budget - Amendment #2

Move to Amend the FY2014-2015 Preliminary Budget general fund to reflect the administration's recommendation to revise the upper limit authority to add 16 teacher full time equivalent positions to be funded from \$1.6 million in general fund unassigned fund balance [Figure #1 - Amendment #2]

Rationale:

The preliminary FY1415 budget assumed that the secondary division (middle and high schools) would move to a 6 of 7 period teaching schedule in the fall of 2014. This move was meant to increase student opportunities across the district in the face of significant teaching position reductions required due to continued inflation and the prospect of the fourth year in a row of no increase in the base student allocation in the State public school funding formula.

Many comprehensive high school principals were particularly supportive of the expanded opportunities that extending the 7 period middle school schedule into the comprehensive high schools would afford many students. Among other things, they felt the addition of class sections was imperative to enable continued or enhanced opportunities to provide targeted and differentiated instruction - ranging from credit recovery and remedial work, which support improved graduation rates, to specific support opportunities for students engaging in more challenging courses.

Some comprehensive high school principals testified that while they understood the benefits of the new schedule and were generally supportive, given their particular school's populations and current needs, the schedule change could be studied and more effectively implemented in their specific schools given an additional year, especially in light of contemporaneous changes in curriculum and instruction.

In lieu of the districtwide implementation of a 6 of 7 schedule change across the comprehensive high schools in August 2014, the administration recommends that the budget be amended to add 16 full time equivalent teaching positions in order to sustain and expand opportunities for students, to mitigate the impact of the overall reduction in teaching positions required to balance the budget. The administration expects to allocate most of these positions to sustain credit development and credit recovery classes for students who are at-risk for low graduation rates.

Result (Amendment #1 + #2):

The sum total of all Anchorage School District (ASD) funds, prior to consideration of estimated State Pension On-Behalf Payments which are subject to change in FY1415 if a Governor-sponsored initiative to pre-fund \$3B in PERS and TRS pension payment passes the Legislature, is \$743.149 million, a reduction of \$0.4 million, or 0.1% from the prior year Anchorage School District managed upper limit budget.

The preliminary FY1415 budget assumes the Municipality will continue to fund the Anchorage School District up to the maximum allowable contribution under the State Public School Foundation Formula.

The preliminary FY1415 budget is estimated to result in a mill rate decline of 4.8% from 7.30 in the FY1314 proposed budget to 6.95 in the preliminary FY1415 budget.

FY2014-2015 Preliminary Budget - Amendment #3

Move to Amend the FY2014-2015 Preliminary Budget general fund to add 3 full time equivalent counseling positions to be funded from \$0.3 million in general fund unassigned fund balance [Figure #1 – Amendment #3]

Please note: The use of fund balance to cover the 3 counseling FTE will take the general fund unrestricted fund balance from 8.0% down to 7.9%.²

In order for amendment #3 to take effect and become part of the FY2014-2015 Preliminary Budget As Amended, **a motion to suspend Board Policy 724.4.3 Minimum General Fund Unrestricted Fund Balance:**

The district unrestricted fund balance may be...**but not less than 2 percentage points below the maximum percentage point allowed by state law** [currently 10%]

...needs to pass with 5 affirmative votes.

Rationale for Adding 3 full time equivalent counseling positions:

- To be provided by Amendment Sponsor

Result (Amendment #1 + #2 + #3):

The sum total of all Anchorage School District (ASD) funds, prior to consideration of estimated State Pension On-Behalf Payments which are subject to change in FY1415 if a Governor-sponsored initiative to pre-fund \$3B in PERS and TRS pension payment passes the Legislature, is \$743.449 million; a reduction of \$0.142 million, or 0.0% from the prior year ASD upper limit budget.

The preliminary FY1415 budget assumes the Municipality will continue to fund the Anchorage School District up to the maximum allowable contribution under the State Public School Foundation Formula.

The preliminary FY1415 budget is estimated to result in a mill rate decline of 4.8% from 7.30 in the FY1314 proposed budget to 6.95 in the preliminary FY1415 budget.

Move to Suspend Board Policy Related to Maintenance of General Fund Unrestricted Fund Balance between 8% and 10% of total expenditures

Rationale for suspending the board general fund unrestricted fund balance policy guidance:

- To allow the general fund unrestricted fund balance to go from 8.0% to 7.9% in FY1415 with the expectation that the small decrement below the board policy guidance will be restored within the next two fiscal years.
- The decrement is relatively small.
- The need for the service necessitating the small decrement has been demonstrated by an affirmative vote in favor of the budget amendment.

² Please note that the State uses the term “unreserved” instead of the Generally Accepted Accounting Principles [GAAP] term of “unrestricted” when referring to fund balance. These terms may be used interchangeably when referring to the 10% maximum allowable fund balance calculation.

Figure 1 – SUMMARY OF INDIVIDUAL FUND BUDGETS (Am #1)

FIGURE 1. SUMMARY OF INDIVIDUAL FUND BUDGETS (Amendment #1)						
Millions (\$)						
Individual Fund Budgets	Actual	Actual	Budget	Prelim Budget	FY1415 Prelim Budget vs FY1314 Budget	
	FY1112	FY1213	FY1314	FY1415	Amt	Pct
General (State/Local/Federal)	562.336	573.383	572.624	565.704	-6.921	-1.2%
Grants (Local/State/Federal)	67.765	51.270	47.168	49.998	2.830	5.7%
Debt Service (Local/State/Federal)	86.607	85.008	85.200	87.464	2.264	2.6%
Capital Projects (Local/Federal/State)	8.466	12.363	12.289	12.289	0.000	0.0%
Food Service (Local/State/Federal)	18.820	19.043	19.399	19.046	-0.353	-1.9%
Student Activities	<u>7.403</u>	<u>6.980</u>	<u>6.910</u>	<u>7.048</u>	0.138	2.0%
ANCHORAGE SCHOOL DISTRICT MANAGED TOTAL	751.397	748.047	743.590	741.549	-2.042	-0.3%
State Retirement On-Behalf Payments	<u>91.649</u>	<u>116.970</u>	<u>120.485</u>	<u>185.302</u>	64.818	35.0%
Total - ALL FUNDS	843.046	865.017	864.075	926.851	62.776	6.8%

Figure 1 – SUMMARY OF INDIVIDUAL FUND BUDGETS (Am #1 + #2)**FIGURE 1. SUMMARY OF INDIVIDUAL FUND BUDGETS (Amendments #1 + #2)**

Millions (\$)						
Individual Fund Budgets	Actual	Actual	Budget	Prelim Budget	FY1415 Prelim Budget vs FY1314 Budget	
	FY1112	FY1213	FY1314	FY1415	Amt	Pct
General (State/Local/Federal)	562.336	573.383	572.624	567.304	-5.321	-0.9%
Grants (Local/State/Federal)	67.765	51.270	47.168	49.998	2.830	5.7%
Debt Service (Local/State/Federal)	86.607	85.008	85.200	87.464	2.264	2.6%
Capital Projects (Local/Federal/State)	8.466	12.363	12.289	12.289	0.000	0.0%
Food Service (Local/State/Federal)	18.820	19.043	19.399	19.046	-0.353	-1.9%
Student Activities	<u>7.403</u>	<u>6.980</u>	<u>6.910</u>	<u>7.048</u>	0.138	2.0%
ANCHORAGE SCHOOL DISTRICT MANAGED TOTAL	751.397	748.047	743.590	743.149	-0.442	-0.1%
State Retirement On-Behalf Payments	<u>91.649</u>	<u>116.970</u>	<u>120.485</u>	<u>185.826</u>	65.342	35.2%
Total - ALL FUNDS	843.046	865.017	864.075	928.975	64.900	7.0%

Figure 1 – SUMMARY OF INDIVIDUAL FUND BUDGETS (Am #1 + #2 + #3)

FIGURE 1. SUMMARY OF INDIVIDUAL FUND BUDGETS (Amendments #1 + #2 + #3)						
Millions (\$)						
Individual Fund Budgets	Actual	Actual	Budget	Prelim Budget	FY1415 Prelim Budget vs FY1314 Budget	
	FY1112	FY1213	FY1314	FY1415	Amt	Pct
General (State/Local/Federal)	562.336	573.383	572.624	567.604	-5.021	-0.9%
Grants (Local/State/Federal)	67.765	51.270	47.168	49.998	2.830	5.7%
Debt Service (Local/State/Federal)	86.607	85.008	85.200	87.464	2.264	2.6%
Capital Projects (Local/Federal/State)	8.466	12.363	12.289	12.289	0.000	0.0%
Food Service (Local/State/Federal)	18.820	19.043	19.399	19.046	-0.353	-1.9%
Student Activities	<u>7.403</u>	<u>6.980</u>	<u>6.910</u>	<u>7.048</u>	0.138	2.0%
ANCHORAGE SCHOOL DISTRICT MANAGED TOTAL	751.397	748.047	743.590	743.449	-0.142	0.0%
State Retirement On-Behalf Payments	<u>91.649</u>	<u>116.970</u>	<u>120.485</u>	<u>185.924</u>	65.440	35.2%
Total - ALL FUNDS	843.046	865.017	864.075	929.373	65.298	7.0%

Fund Balance Projections

ASD FUND BALANCE HISTORY & OUTLOOK

draft: 19-Feb-14
dev't: ar, mf

FUND BALANCE PROJECTIONS

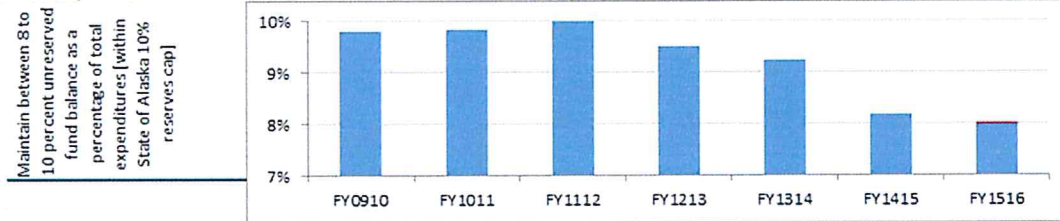
FY0910	FY1011	FY1112	FY1213	FY1314	FY1415	FY1516
Actual	Actual	Actual	Actual	Estimated	Prelim	Projected

Amendment #1 - Update Financial Projections to Reflect Current Information

Use \$2M in FY1415, \$5M in FY1516 \$2.0 \$5.0

Fund Balance As Pct of General

Fund Expenditures

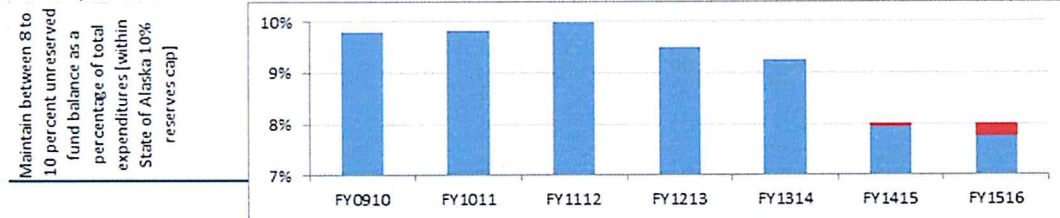


Amendment #2

Use \$3.6M in FY1415, \$5M in FY1516 \$3.6 \$5.0

Fund Balance As Pct of General

Fund Expenditures

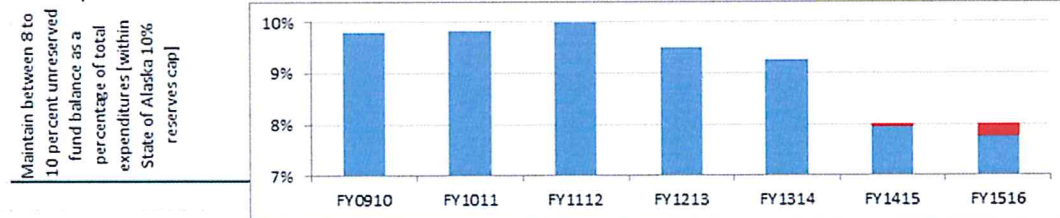


Amendment #3

Use \$3.9M in FY1415, \$5M in FY1516 \$3.9 \$5.0

Fund Balance As Pct of General

Fund Expenditures



ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

MEMORANDUM #113

February 3, 2014

TO: SCHOOL BOARD

FROM: ED GRAFF, SUPERINTENDENT

SUBJECT: FY 2014-2015 PRELIMINARY FINANCIAL PLAN AND BUDGET (FIRST READING)

This preliminary financial plan and budget is being provided to the Board for first reading on February 3, 2014, with a Board vote on the preliminary financial plan and budget scheduled for February 20, 2014.

Consistent with the Board's pro forma financial planning guidance, the total all funds upper limit budget, including an estimate of the state retirement on-behalf payments, is \$858.5 million¹, a reduction of \$5.5 million, or 0.6% from the prior year budget.

Municipal Upper Limit Summary:

FIGURE 1. SUMMARY OF INDIVIDUAL FUND BUDGETS

Millions (\$)							
	Actual	Actual	Budget	Projected	Prelim	FY1415 Projected vs FY1314 Bud	
	FY1112	FY1213	FY1314	FY1314	FY1415	Amt	Pct
Individual Fund Budgets							
General (State/Local/Federal)	562.336	573.383	572.624	564.665	565.704	-6.921	-1.2%
Grants (Local/State/Federal)	67.765	51.270	47.168	46.225	45.470	-1.698	-3.7%
Debt Service (Local/State/Federal)	86.607	85.008	85.200	85.300	87.464	2.264	2.6%
Capital Projects (Local/Federal/State)	8.466	12.363	12.289	12.000	12.000	-0.289	-2.4%
Food Service (Local/State/Federal)	18.820	19.043	19.399	19.043	19.046	-0.353	-1.9%
Student Activities	7.403	6.980	6.910	6.945	6.979	0.069	1.0%
Subtotal	751.397	748.047	743.590	734.178	736.663	-6.928	-0.9%
State Retirement On-Behalf Payments	91.649	116.970	120.485	120.464	121.890	1.406	1.2%
Total - ALL FUNDS	843.046	865.017	864.075	854.642	858.553	-5.522	-0.6%

The changes from the prior year budget are primarily driven by reductions in enrollment and spending reductions associated with federal sequestration which combine to reduce the **general fund budget** by 1.2%, or \$6.9 million.

¹ Please note that the total ALL FUNDS budget projection includes the State Retirement On-Behalf Payment estimate which is based on the projections contained in the State of Alaska actuarial consultant reports (TRS & PERS) to the Alaska Retirement Management board from June 30, 2013 and subsequent resolutions passed by the Alaska Retirement Management (ARM) Board concerning employer/state on-behalf benefit rates.

The **Grant Fund** budget is slated to decline \$1.7M or 3.7%. Roughly 96 percent of the grant fund consists of federal Title programs and other federal grants. The remaining 4% consist of state and local grants. The decline in the preliminary budget is primarily the result of projected erosion associated with sequestration.²

The **Debt Service Fund** budget is slated to increase slightly due to a shift in timing of principal and interest payments from one year into the next. On a normalized annual bond sale cycle, each bond sale generates a regular pattern of principal and interest payments. If a bond sale occurs late in the year, e.g., the 2013A Bond Sale did not occur until November, it reduces the payments in one year – FY1314 projected is less than budget – but shifts the timing of payments into the following year, FY1415. The normalized average of debt service in FY1314 and FY1415 is \$86.4 million which is within \$0.2 million of the \$86.6 million in FY1112 and in line with the district's current practice to maintain the total debt service level at around \$86 million in nominal dollars – which amounts to 7.4% of the roughly \$1,160 million in net buildings and equipment assets the district had at year-end June 30, 2013.³

The State reimburses the district for a portion of eligible capital projects – 60% for projects that expand capacity and 70% for projects that sustain existing capacity. The aggregate level of state reimbursement projected in FY1415 is \$47.8 million; \$0.25 million is covered by federal Build America Bonds, leaving \$39.4 million to be covered from local municipal taxes [see the Local Municipal Property Tax section below].

The **Capital Projects Fund** has been used to account for capital grants, which have varied widely over the past several years and most recently have been almost exclusively associated with State Legislative capital grants which last year totaled \$12.3 million between grants to named recipients [schools] and the district's safety and security funding. The \$12 million estimate included in the preliminary budget is essentially a placeholder estimate based on last year's appropriations. In previous budget presentations the Grants/Capital Projects funds were combined. This year's budget separates them to enhance the transparency of the District's budget presentations to the Board, Assembly and public and to match the Comprehensive Annual Financial Report fund reporting.

² These projections were prepared prior to the passage of the OMNIBUS Appropriations Bill for FY14 and subsequent dissemination of detailed information on the associated funding revisions for Title and other federal grant programs related to education. OMB will monitor program information and update federal revenue projections in the spring contemporaneously with the end of the State Legislative session and any incremental revenue that may arise from the session.

³ Please note that total capital expenditures (capital projects and debt service) for the District approaches \$98 million, or 8.45% of net building and equipment assets.

The **Food Service Fund** preliminary FY1415 budget is slated to decline from \$19.399 million to \$19.046 million, or 1.8%. The slight decrease reflects the net effect of a projected decline in sales which is moderated by revenue associated with a fresh fruit and vegetables grant from federal sources.

The **Student Activities Fund** includes revenues from student activity fees, general fund contributions to student activities as well as funds raised at activities and by booster clubs. The 1% (\$0.069 million) net increase in the preliminary FY1415 budget represents the net collections of a small increase in student activity fees balanced against a slight downward trend from other sources.

Local Municipal Property Tax

The preliminary FY1415 budget assumes that the Municipality will continue to fund the Anchorage School District up to the maximum allowable contribution under the State Public School Foundation Formula.

The preliminary FY1415 budget is estimated to result in a mill rate decline of 1.6%, from 7.30 in the proposed FY1314 budget to 7.18 in the preliminary FY1415 budget.⁴

Please note that the maximum allowable contribution under the State Public School Foundation formula was changed in 2012 under SB182 and that maximum contribution under the State became the new ceiling on local municipal taxes that could be contributed for the district's operating budget. Prior to SB 182, the Municipality would have been able to contribute an additional \$7.7 million and remain within the Property Tax Cap Limitation under the Municipality of Anchorage Charter [see page 3 of the FY1415 Preliminary Budget Book].

General Fund

The general fund budget gap between projected revenue and projected expenses was projected at \$23 million in the November 2013 pro forma projection.⁵

The budget gap has been closed through a combination of increasing fees (\$0.1 million), use of fund balance (\$2 million), personnel reductions (\$19.1 million), and reductions in

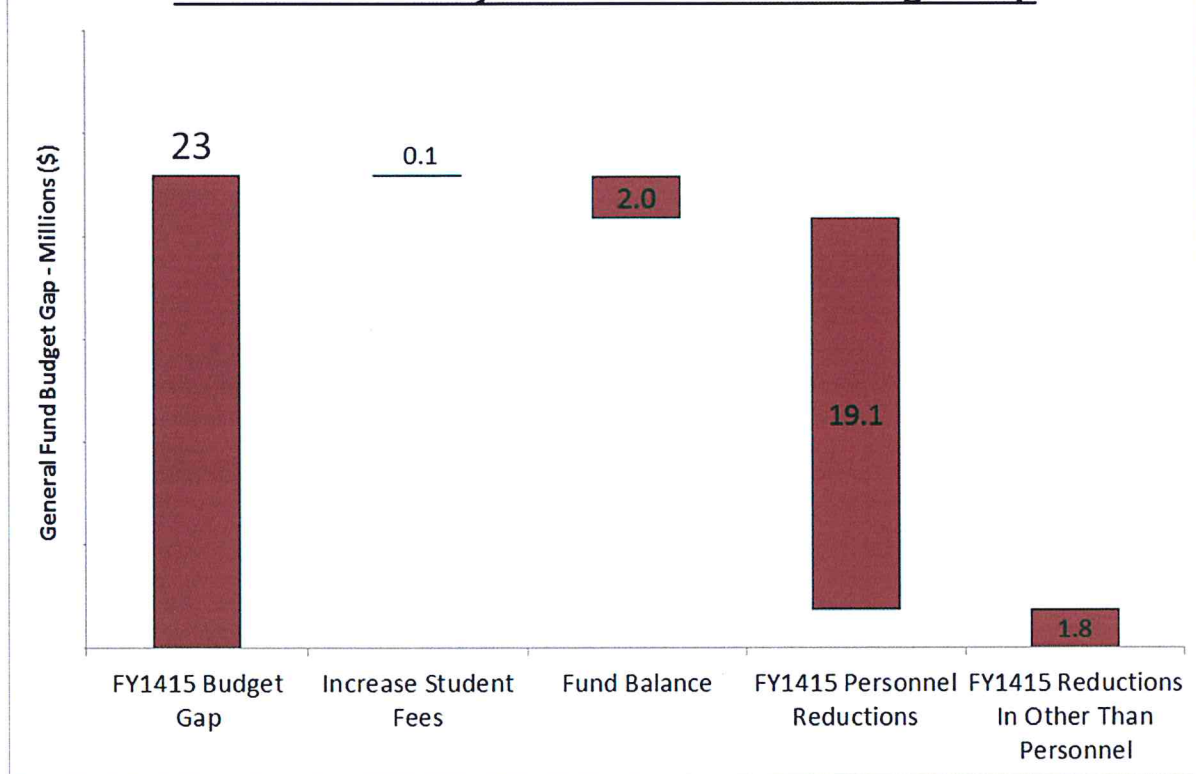
⁴ Please note that the Municipality has just recently updated its property value assessments. The "net assessed value" that is the basis for the mill rate estimate has not yet been finalized and made available to enable OMB to update this estimate.

⁵ Please note that the pro forma projection was developed based on data available through the end of October and incorporated into the pro forma memo that is provided to the board during the first week in November. Subsequent developments, including the announcement of reductions and realignments of military personnel from Anchorage to Fairbanks, changes in sequestration associated with the OMNIBUS appropriations bill of 2014 and more recent changes in the implementation of the Affordable Care Act have not been fully analyzed and distilled into financial impact estimates. The district normally accumulates the changes that occur over the winter and incorporates them into a budget amendment in the spring which typically includes capital budget and occasionally includes operating budget increments from the Legislative Session.

other than personnel services (\$1.8 million), including purchased services, supplies and materials across schools and support functions.

Figure 2.

FY 2014-2015 Projected Closure of GF Budget Gap



General Fund Revenue

The administration has included \$100,000 of incremental revenue in the FY1415 preliminary budget, consistent with the pro forma guidance.

Student activity fees have been flat for three years while inflation has been running around 2.5%. A 10% increase in fees in FY1415 amounts to an inflationary catch up adjustment and could raise on the order of \$100,000.

The Board has a public policy choice to consider around how to allocate the fee increase across middle and high school activity tiers.

In FY1011, Middle School student activity fees were increased from \$85 to \$100 per student with a family cap of \$390. In FY1112, High School student activity fees were segmented into three tiers based on their cost of service and the district began to slowly increase those fees toward their cost (see Figure 3 below).

Figure 3.

STUDENT ACTIVITY FEES					
	\$ / student				
	FY0910	FY1011	FY1112	FY1213	FY1314
Middle School	\$85	\$100	\$100	\$100	\$100
High School	\$165	\$165			
High School Tiered Fees					
Tier 1 - Tennis, XCountryR, Cheer, T&F, DD/F			\$175	\$175	\$175
Tier 2 - FF, V, CCSki, Ftbl, Wrstl, Bskbl, Rfl, Scr			\$185	\$185	\$185
Tier 3 - Gymnstcs, Swm&Dive, Hockey			\$195	\$195	\$195
Family Cap	\$390	\$390	\$390	\$390	\$390

The administration recommends the board continue to consider the 10% fee increase in the FY1415 budget in order to catch up to inflation and defer the analysis and adoption of a particular fee schedule pending an updated analysis in the spring.

General Fund Expenditures

After taking into account new revenues, the budget gap remaining is \$22.9 million. The board pro forma guidance allows up to \$2 million in fund balance to close the gap. After application of the \$2 million in fund balance, a \$20.9 million budget gap remains.

Staffing Levels

In the development of pro forma guidance, the board and administration reviewed historic staffing levels, reductions from the past two years, compared staffing levels by function to peer groups [Council of Great City Schools, Top 100 districts], consulted with key stakeholders as well as people who worked in the district who lived through the oil price crash in 1986 which resulted in a reduction of 161 teacher positions in the FY8687 budget, reviewed staffing support by general fund program, and considered the mission, themes and strategic initiatives of the board, as well as the strategic goals embodied in the Destination 2020 strategic plan.

The district engaged in three formal public dialogues, a formal consultation with student leaders, and numerous consultations with key stakeholders, including parents, principals, teachers, employee groups, as well as representatives from the Assembly and the Legislature.

Based on those consultations and analysis, the board adopted pro forma budget guidance that:

- Continued to reduce support functions faster than reductions in classroom teachers in order to raise the relative proportion of classroom teachers to total staff, i.e.,

to balance the budget with limited resources, the district is reducing teachers by 5.8%, and reducing other than teachers by 12.5% over FY1314 & FY1415 .

- Allowed the administration to raise the pupil-teacher ratio by up to an aggregate average of ~1 in elementary and ~1.5 in secondary in FY1415 and encouraged consideration of the implications of raising the PTR by one in the following year years, potentially reaching a pupil-teacher ratio of 32 in secondary in two years.

Classroom Instruction: Staffing Level Adjustments Associated with Decline in Enrollment

Before consideration of options associated with the change in the pupil-teacher ratio, the administration reduced the number of budgeted positions to reflect the decline in enrollment that occurred this year and a projected modest decline next year (~2%).⁶

The net reduction in teaching FTE associated with the enrollment reduction totals 44 FTE across the elementary, secondary/alternative divisions.

Enrollment in Special Education (SPED), English Language Learners (ELL), Gifted and Native Education/Indian Education programs were also reviewed. While no net reduction associated with enrollment were made in these programs, SPED, ELL and Gifted allocations were adjustment based on streamlining administrative functions, consolidating counseling into a common pool, and flowing through adjustments related to pupil-teacher ratios where applicable.

Classroom Instruction: Adjustments in Pupil-Teacher Ratio

After the enrollment reductions, the administration reviewed the implications of increases in the pupil-teacher ratio in elementary, middle, high and alternative schools.

Elementary PTR

The Administration considered whether to add 1 to the pupil-teacher ratio across the board or whether to hold or increase slightly the PTR in K-3 and a larger increase in the PTR in grades 4-6 – averaging 1 across the K-6 span. In light of the critical importance of the early years in establishing a solid foundation upon which future success will be built, the Administration opted for smaller increases in the early grades and slightly larger increases in the upper grades. In addition, the Administration retained adequate kindergarten teaching assistant support so that all kindergarten classes have one 3.5 hour “kindy TA” in their budget in FY1415.

⁶ Please note that the modest decline projected for next year did not take into account subsequent information related to enrollment declines on JBER that may arise as a result of the announced transfer of 750 personnel from JBER to the Interior.

The net result is an **aggregate elementary pupil-teacher ratio that is 2% less than it was 20 years ago** in FY9495 (see Appendix 2) that is supported by kindergarten teaching assistants in all kindergarten classes.

While the district has endeavored to maintain small elementary class sizes across two decades, the continuation of flat to declining funding in the face of continued inflation risks undermining the continuation of that effort.

Middle School PTR & Twice a Day Planning Periods

The administration considered whether to add 1.0 PTR to grade 6 and 1.5 PTR to grades 7 & 8 consistent with the pro forma guidance.⁷

Challenges Associated with Increased PTR/Class Size

Unfortunately, the reduction in staffing coverage and the associated increase in class size looked likely to limit student choices - especially as the average class size increases with the increase in PTR (less staff per student) which effectively pulls the minimum class size up, requiring consolidation of smaller classes and potential elimination of smaller single course offerings. Many of these smaller classes and single class offerings are highly prized by students and parents based on feedback received in surveys, public meetings and public hearings. Classes that include high school level math, world languages, IB (International Baccalaureate), art, music and performing arts, and classes that emphasize individualized instruction for those who may need more support. Anecdotal evidence suggests that one of the most effective investments to help raise proficiency is to provide targeted support to those students who are close to proficiency.

Strategies to Increase Student Opportunities

As an alternative to larger consolidated classes and fewer student choices, the district evaluated reducing the middle school schedule from two planning periods a day to one planning period per day.⁸

After consideration of the nature and extent of student opportunities under a "6 of 7" schedule compared to the continuation of a "5 of 7" or a switch to a "5 of 6", the administration has included a 6 of 7 schedule in the preliminary FY1415 budget.

High School PTR & 5/6 Schedule

The administration considered whether to add ~1.5 to grades 9-12 consistent with the pro forma guidance [see Appendix 2 PTR History "FY1415 Pro Forma Guidance" where 29.41 was rounded to 31 under an "add 1.5" pro forma scenario].

⁷ Among the Anchorage School District middle schools, please note that Begich, Clark and Mirror Lake are 6-8, while Central, Goldenview, Gruening, Hanshew, Mears, Romig, and Wendler are 7-8.

⁸ In the elementary and high school divisions, each teacher gets one planning period per day.

Challenges Associated with Increased PTR/Class Size

Unfortunately, the reduction in staffing coverage (PTR change from 29.41 to 31) and the associated increase in class size looked likely to limit student choices - especially as the average class size increases with the increase in PTR (less staff per student) which effectively pulls the minimum class size up, requiring consolidation of smaller classes and potential elimination of small single course offerings. Many of these smaller classes are highly prized by students and parents as evidenced in surveys, public meetings and public hearings. The highly valued classes include career technology education (CTE), Advanced Placement (AP), world languages, International Baccalaureate (IB), music, art and performing arts, and classes that emphasize individualized instruction for those who may need more support. Anecdotal evidence suggests that one of the most effective investments to help raise proficiency is to provide targeted support to those students who are close to proficiency.

As the administration considered moving the middle school schedules to 6 of 7 to continue providing student opportunities, the migration of the high school schedule to 6 of 7 became an alternative to consider. In addition to the benefits alluded to in middle schools, at the high school level the additional sectional opportunities created by 6 of 7 complement the expansion of the CTE facilities and program over the next two years.

Finally, in a Washington State study of 296 high schools there is statistical correlation evidence that a 7 period schedule is associated with higher math, reading and writing scores than a 6 period schedule [see Appendix 7].

In light of the high value the community places on the wide range of high quality classes that the district offers (AP, IB, fine arts, world languages, proficiency support) and is developing (CTE, STEM, Health) and opportunities that creates for Anchorage students, the Administration's preliminary FY1415 budget includes a 6 of 7 schedule at both the high school and middle school levels.

JROTC

The Department of Defense Armed Services (Army, Air Force, Navy) provide approximately 40% of the support for the 19 JROTC instructors that provide direct classroom instruction at the district's eight comprehensive high schools. The services have announced prospective changes in their support of those instructors. The Army has indicated they will not fill vacancies that may occur. The Air Force has indicated they are transitioning the positions from 12 months to 10 months. We anticipate that the Navy will reduce their support as well - though the precise timing of those adjustments may still be uncertain.

The Administration's preliminary FY1415 general fund budget continues to match the federal government's support of the JROTC positions at a 65:35 ratio.⁹ So for example a reduction in 12 months to 10 months amounts a reduction of 65% X 12 months to 65% X 10 months which works out to roughly \$12,000 in *salary and benefits* for those positions being reduced from 12 to 10 months.

In aggregate across the three services, the budget assumes that the match associated with these sequestration adjustments may amount to \$140,000. Because of the uncertainty associated with these adjustments and their potential interaction, the preliminary budget includes the potential savings in the attrition salary and benefits accounts (Object Code 1980XX, Object 2980XX). All 19 positions remain in the budget allocations to their respective schools in the preliminary FY1415 budget.

Instructional Support-Special Education (SPED)

Last year the district reduced 49 vacant teaching assistants and 7 teacher consultant FTE. The preliminary budget had slated 9 counselor FTE for reduction. The board adopted budget only eliminated one vacant counselor position.

After reviewing the impacts of last year's reductions and consulting with stakeholders – including the SPED advisory committee, this year the district is proposing to streamline and redistribute administrative functions within SPED while sustaining direct classroom instruction.

The net change in staffing include:

- Eliminate all 8 high school special education transition coordinator positions. Create 4 new Special Education Teacher positions to provide the classroom teaching FTE previously provided by the transitional coordinator. Other transition coordinator duties to be provided by student case managers and department chairs.
- Reduce special education administrative clerical staff to better align staffing levels with other departments. Eliminate two positions where incumbents are slated to retire. Eliminate an additional two positions.
- Reduce 0.5 FTE in Audiology/Hard of Hearing Teachers due to a retirement earlier in the year. Remaining teacher to absorb the workload.
- Reduce 2 teacher assistants currently with the CARE team. After one TA position was eliminated earlier this year, it was determined that the CARE teams can continue to meet the needs of the community preschool programs with two less teaching assistants next year.

⁹ In general, the district pays 50% of the salaries and 100% of the benefits on the JROTC positions. In aggregate average, district support amounts to roughly 65:35 support of *salary and benefits* across the pool of JROTC positions.

Instructional Support – English Language Learners (ELL)

Last year the district eliminated 8.6 teaching assistant FTE, 1.2 counseling FTE, and 3 teacher expert/resource teacher FTE from the budget.

No change in direct classroom instruction FTE is proposed in FY1415. The district is proposing a reduction of all ELL general fund allocated counselor positions (8.3 FTE) at the secondary level. This reduction will ensure that the ELL general fund allocations are more wholly aligned to provide direct instruction and instructional support for ELL students. ELL testing and other functions unique to the ELL counselor role will be assumed by building administrators, along with ELL tutors, teachers and remaining ELL support staff. The remaining general fund counseling pool will be allocated to all schools based on student enrollment.

Instructional Support - Gifted

Last year the district eliminated 2 teacher expert FTE and 6 Ignite program teachers in the transition toward pupil-teacher ratio parity with the Gifted and Highly Gifted teachers in the program.

In FY1415, the district is proposing to reduce 1.5 counseling FTE from the highly gifted allocation at West and 0.5 counseling FTE from the allocation at Romig. General education counselors at the schools will provide all counseling and guidance services to gifted/highly gifted students. The remaining general fund counseling pool will be allocated to all schools based on student enrollment.

The district is proposing to reduce 2 FTE from the gifted allocation to the district's ten middle schools. Support for Gifted students, parents and teachers will continue to be provided through the remaining FTE.

Building Leadership/Admin

The district is proposing to reduce one assistant principal at South High School and one assistant principal at Clark Middle School - both positions have been vacant during the current school year. Responsibilities of the assistant principal will be provided by the principal and remaining assistant principals.

The district is proposing to further streamline administrative functions by reducing 4 administrative assistant/secretarial positions across the schools through attrition and vacancy management based on student enrollment, consistent with current practice.

Building/ Ancillary Support Services

Last year the district eliminated 18.5 custodial services FTE, 18.0 auxiliary building plant operator FTE, and 8 vacant maintenance FTE positions.

In FY1415, the district proposes to reduce 9 FTE from the maintenance department which includes maintenance leads, specialists and technicians (M-10, M-8 and M-6). The maintenance and operations staff will reorganize some maintenance work units and realign support toward critical projects. Some delay in lower priority maintenance work orders may result.

Districtwide/Central Services

Last year the district eliminated 37.4 FTE from the systemwide/central office, including: OMB, finance/accounting, purchasing, MIS/IT, warehouse, communications, administration, curriculum and instruction, HR directors, and administrative assistants.

In FY1415, the district is proposing to eliminate 22.5 FTE from systemwide/central office, including:

- Reorganize professional learning and associated information technology which will result in a net reduction of 3 teacher expert FTE and a shift of 0.5 FTE associated with a professional learning coordinator from general fund to grant funding.
- Eliminate a world language teacher expert, a position slated to be vacated due to retirement. Services requirements will be covered by the Director of World Languages.
- Eliminate a math teacher expert, a position slated to be vacated due to retirement. The math support and assistance responsibilities will be served by the two remaining math teacher experts.
- Eliminate a Data Systems Specialist position that has been providing CPR training and other duties as assigned. Health services will contract for this training and distribute other duties
- Eliminate one vacant health treatment nurse position
- Reduce 0.5 FTE mental health coordinator position by transferring 50% support to grant funds
- Eliminate one vacant assessment and testing specialist position
- Eliminate 4.5 tech support I FTE from IT; reassign duties to local high school staff with procedural guidance and training from IT; providing local building tech collaborators with more access to maintenance tools and permissions to facilitate local support
- Eliminate one programmer FTE; shift direct data access to specialists in the field
- Eliminate one systems administrator FTE; tasks have been substantially automated
- Eliminate one senior accountant FTE; streamline workflow

- Eliminate 1 accountant position previously vacated by incumbent who took position with food service
- Eliminate 1 discretionary grants coordinator that was vacated earlier due to a retirement; duties have been reassigned to staff with intermittent contract assistance for special grant projects
- Shift 1 purchasing agent to capital projects to match workload
- Eliminate 1 purchasing buyer; streamline workflow
- Eliminate 1 human resources administrative assistant; redistribute workload and schedules

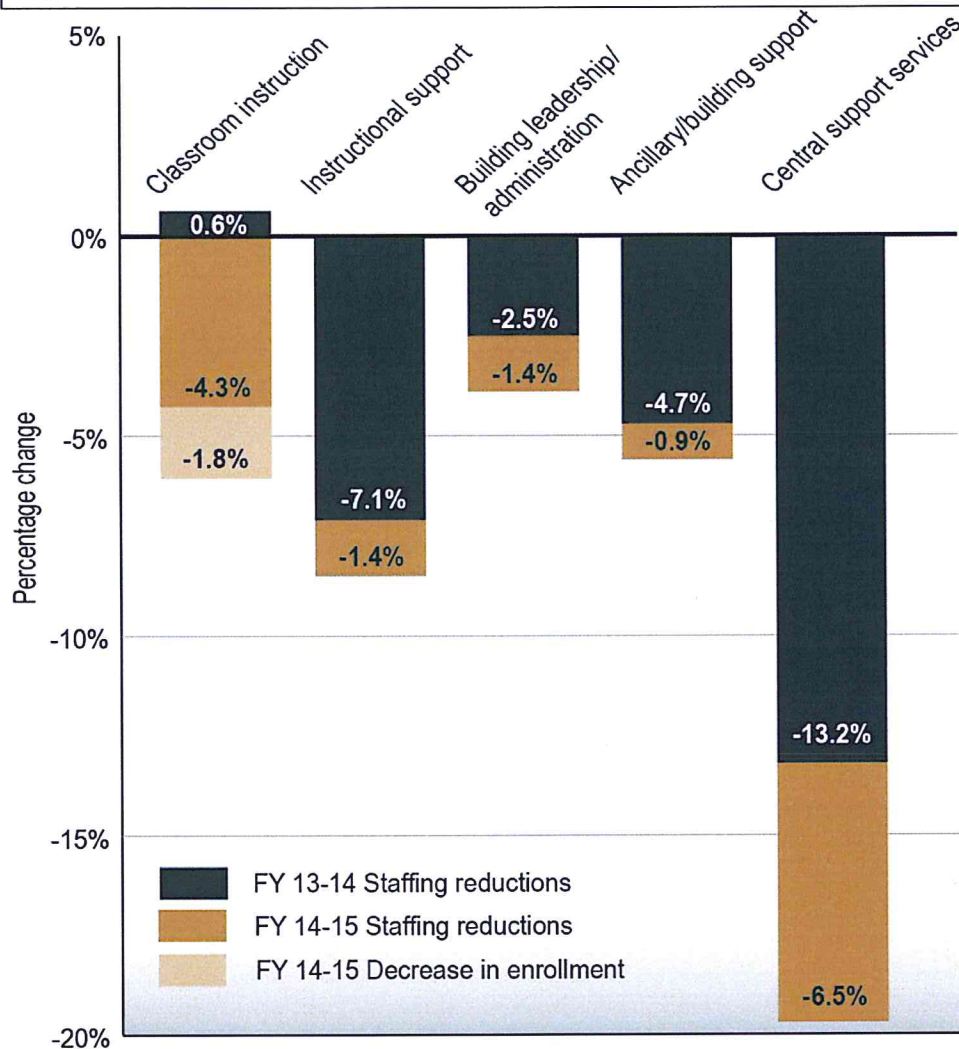
Please see **Appendix 5: Recommended Personnel Service Reductions** for the detailed list of position reductions by functional area.

Summary of Staffing Level Changes

The combination of the FY1415 and FY1314 reductions total 434 general fund FTE, or 7% over two years.

In aggregate, teaching positions have been reduced by 5.8% over two years while non-teaching positions have been reduced by 12.5% over two years – effectively reducing support roughly twice as fast as direct classroom instruction. This is consistent with the strategic goal to raise the percentage of direct classroom instruction staff while managing reductions in personnel associated with flat funding while inflation – in medical care and energy especially – continues. In the FY1314 pro forma memo the Board considered long term options that reduced support three to four times as fast as direct classroom instruction. After consultation with teachers and administrators who lived through the oil price down turn in the 1980s and consideration of the current stakeholders concerns with the increased demands placed on the classroom and the need for adequate classroom support, the Board pro forma guidance and the preliminary budget use a 2:1 support:teacher reduction proportion as a rough guide to balance workforce requirements while managing attrition reductions in a flat to declining revenue environment.

Figure 4. Two Year Change in General Fund FTE Positions by Functional Category



Personnel Services (PS) & Other Than Personnel Services (OTPS)

Personnel services account for approximately 88% of the general fund budget. The remaining 12% of the general fund budget covers supplies, materials, equipment, contract services, liability insurance and payments to the municipality. Thus, the ratio of personnel to other than personnel services is roughly 9:1. All other things being equal a \$20.9 million reduction might be expected to follow this ration and result in a reduction of \$18.8 million from personnel and \$2.09 million from OTPS. However, over the past two years the district has reduced supplies and materials budgets by 20% and held back 20% last spring and principals, teachers and department and division

managers are reporting critical shortages in many areas. After a sampling of concerns, OMB recommended slowing the rate of decline for supplies and materials to 10% and reviewing additional adjustments and critical add backs on a case by case basis. The net result of this review process is a net reduction in OTPS of \$1.84 million in this budget including:

- \$1.4 million reduction in supplies and materials across the district [which includes a net increment of \$80,000 for secondary schools associated with the change in schedule from a six to seven period day]
- \$0.27 million reduction in payments to the municipality for life guards/pool services during the day associated with the elimination of high school swimming classes [swimming and diving sports activities occur before/after school and are paid for separately from these high school classes]
- \$0.17 million in sports activities, including \$100,000 associated with ice time for recently eliminated girls hockey and \$70,000 for reductions in out-of-district travel, including both travel and overnight costs

Continuation of Strategic Initiatives

The proposed budget provides continued support for several key strategic initiatives including Response to Instruction, Common Core alignment and revised curriculum implementation, e.g., Math, Science, Language Arts. The majority of the expenditures to support these initiatives in FY1415 will be sustained by budget authority provided in the FY1213 and FY1314 adopted budget. No increase in budget authority is included in FY1415 to sustain these initiatives in FY1415 due to the availability of prior period carry-forward and the integration of new practices within the work flow and work load of remaining staff. In addition, as the integration of changed standards and practices becomes integrated into daily instructional routine, professional development requirements shift toward the baseline built into the base general fund budget and additional support provided by Title IIA. The new teacher evaluation system and training is being supported from a combination of prior year encumbrances set aside for the teacher evaluation system and existing training budgets.

Summary

The preliminary financial plan reflects the District's best effort to provide high quality education to all students while reducing expenditures to match flat to declining revenues, sustaining key strategic initiatives through realignment of existing resources, and continuing to align the District on direct classroom instruction to the extent practical given limited resources.

Unfortunately, going into the fourth year of a flat base student allocation in the State's foundation formula, coupled with a State imposed cap on local municipal taxes that is approaching \$8 million below the Municipality of Anchorage tax cap, on top of a decline in federal funding and federal sequestration, the district is losing ground to inflation – especially extraordinary inflation associated with high medical costs.

Even with the diligent efforts of the district's dedicated teachers, principals and staff – the continuation of flat to declining funding coupled with continuing inflation jeopardizes the district's momentum. Over the past four years, the district has been building momentum on improving instruction, reinvigorating and modernizing curriculum to stay current in science, technology, engineering, math, and economics as well as continue to build a solid foundation in literacy. In the absence of funding to help catch up with inflation that momentum is jeopardized.

This budget presents the Administration's best effort to sustain public education with the least impactful reductions in light of limited resources.

Attachments

MF/EG

Appendices

1. Pro Forma Guidance
2. Pupil-Teacher Ratio History / Prelim
3. General Fund Operating Revenue Summary
4. Enrollment
5. Position Reduction/Realignment List
6. Preliminary Budget Presentation Outline
7. Performance Across Schedule Types [WA State, October 2006]
8. FY1415 Preliminary Budget under separate cover [www.asdk12.org/budget]

Pro Forma Guidance Summary

Pro Forma Budget Development Guidance Budget & Audit Committee Worksheet

draft: 18-Nov-13 6:30pm ****PRELIMINARY & SUBJECT TO CHANGE****
dev't: maf

SCENARIO 1: Develop plan to close FY1415 budget gap as outlined below; mindful of subsequent year outlook

ASSUMPTIONS

REVENUE FORECAST

- 1 Flat Base Student Allocation (\$5680)
- 2 \$7.5 M Gov/Leg Operating Increment
- 3 Local Municipal Contribution = State Mill Rate Cap
- 4 Fed sequestration continues (~8%)
- 5 Enrollment decline (-1.4% in FY1314; approx. 0.3%/year thereafter)
- 6 SPED Intensive enrollment = flat

BUDGET FORECAST

Salaries = track agreements, trend, CPI = 2.5%

Benefits = track agreements, trend, CPI+6.5% = 9%

Other than Personnel Services=trend, CPI = 2.5%

Extraordinary Budget items

ACA Reinsurance Fee = \$63 X 13,300 cov'd lives = \$0.83M

ACA Part-Time Threshold, 30 hours/week = \$0.7 M

General Liability Insurance & Legal Fees = +1.0M

Utilities: Electricity + Natural Gas + Water/Wastewater + Refuse = +0.3M

Broadband Connectivity Investments = +3.8 M over 2 yrs; \$1.0M + \$2.8M

Instructional Technology Innovation = +\$3.8M over 2 years; \$1.0M + \$2.8M


GENERAL FUND GUIDANCE

	Current Year	Next Year	Following Year	NEXT TWO YEARS	Three Year Total	Pct of Three Year Total
(Millions)	FY1314	FY1415	FY1516	FY1415-FY1516	FY1314-FY1516	
GF Pro Forma Revenue	563.6	563.9	563.9		1691.4	100.0%
GF Pro Forma Expense	588.6	586.9	589.9		1765.4	
GF Budget Gap	25.0	23.0	26.0	49.0	74.0	4.4%
Unrestricted Reserves Balance (BOY)	30.4	23.4	21.4			
Use Fund Balance up to:	7.0	2.0	5.0	7.0	14.0	0.8%
Unrestricted Reserves Balance (EOY)	23.4	21.4	16.4			
Budget Gap Balance						
Remaining	18.0	21.0	21.0	42.0	60.0	3.5%

Increase Revenue 0.0 0.2 0.4 0.6 0.0%

Reduce Expense	PTR = Pupil Teacher Ratio			PTR = Pupil-Teacher Ratio	Pct Chg over 3 yrs
	Decrease PTR / Add Teachers Rounddown	Increase PTR up to: E=+1.0, S=+1.6	Increase PTR up to: E=+1.0; S=+1.0	Sum of Three Years E = +1.5; S = +2.0	
Direct Instruction & Instructional Support (TRS)					
FTE	3,320	3,202	3,106		
YOY Change in FTE	12	118	96	214	226 6.8%
\$/FTE (S+ASDMB)	\$100,500	\$103,013	\$105,588		
\$ Millions		12.2	10.1	22.3	22.3
Support (PERS + Other)					
FTE	2,540	2,460	2,362		
YOY Change in FTE	143	80	98		321 12.6%
\$/FTE (S+ASDMB)	\$78,500	\$82,430	\$86,630		
\$ Millions	11.2	6.6	8.5	15.1	26.3
Attrition (\$M)	4.0	**	**		4.0
Other Than Personnel Services (\$M)	2.8	2.0	2.0	4.0	6.8
TOTAL [Revenue Increase, Expense Reduction] (\$M)	18.0	21.0	21.0	42.0	60.0 3.5%
TOTAL GENERAL FUND FTE REDUCTION	214	198	194	392	606 10.3%








Appendix 2. Pupil-Teacher Ratio (PTR) History

	K	1	2	3	4	5	6	7	8	9	10	11	12
FY9495	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY9596	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY9697	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY9798	20.50	24.00	24.00	26.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY9899	20.50	21.00	24.00	24.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY9900	20.50	21.00	24.00	24.00	27.00	27.00	27.00	26.25	26.25	27.08	27.08	27.08	27.08
FY0001	20.50	21.00	25.00	25.00	28.00	28.00	28.00	26.25	26.25	27.91	27.91	27.91	27.91
FY0102	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY0203	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY0304	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY0405	20.50	20.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY0506	20.75	21.25	24.25	24.25	27.25	27.25	27.25	25.79	25.79	27.33	27.33	27.33	27.33
FY0607	20.75	21.25	24.25	24.25	27.25	27.25	27.25	25.79	25.79	27.33	27.33	27.33	27.33
FY0708	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY0809	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY0910	20.50	21.00	24.00	24.00	27.00	27.00	27.00	25.54	25.54	27.08	27.08	27.08	27.08
FY1011	20.50	21.00	24.00	24.00	27.25	27.25	27.25	26.25	26.25	27.91	27.91	27.91	27.91
FY1112	20.50	21.00	24.00	24.00	27.25	27.25	27.25	26.25	26.25	27.91	27.91	27.91	27.91
FY1213	20.50	21.00	24.25	24.75	25.25	25.25	26.25	27.25	27.25	29.41	29.41	29.41	29.41
FY1314	20.00	21.00	24.00	24.00	25.00	25.00	26.00	27.25	27.25	29.41	29.41	29.41	29.41
FY1415 Pro Forma	21.00	21.00	25.00	25.00	26.00	26.00	27.00	28.75	28.75	31.00	31.00	31.00	31.00
FY1415 Prelim	20.50	21.50	24.50	25.00	26.50	26.50	27.50	27.50	27.50	31.00	31.00	31.00	31.00
Spark Line													

General Fund Operating Revenue Summary**APPENDIX 3. GENERAL FUND OPERATING REVENUES**

	Millions (\$)					FY1415 Projected	
	Actual	Actual	Budget	Mid-Year	Prelim	vs FY1314 Bud	
	FY1112	FY1213	FY1314	Projection	FY1415	Amt	Pct
State Public School Funding Formula	507.952	517.991	518.224	507.860	512.532	-5.692	-1.1%
State Share	311.645	325.447	325.593	319.082	318.119	-7.474	-2.3%
Local Municipal Tax Share	196.307	192.544	192.631	188.778	194.413	1.782	0.9%
School District Fund Balance Contribution	0.520	-1.295	7.000	3.000	2.000		
State GF Operating Increments	6.097	7.567	6.000	7.500	7.500	1.500	20.0%
Transportation (State)	20.862	21.380	21.969	21.648	22.406	0.437	1.9%
Federal Impact Aid	19.650	20.387	14.000	18.536	14.661	0.661	4.5%
Local User Fees & Activity Fees & Misc.	1.705	2.121	1.600	1.920	1.680	0.080	4.8%
Federal e-rate	1.838	1.944	1.690	1.698	1.724	0.034	2.0%
School Facility Rentals (Local)	0.735	0.831	0.700	0.714	0.707	0.007	1.0%
Investment Income [Fund Balance]	2.145	-0.064	0.100	0.100	1.000	0.900	nm
Jr. Reserve Officers Training Corps (JROTC)	0.801	0.818	0.736	0.784	0.589	-0.147	-25.0%
On-Base Tuition (Federal)	0.408	0.408	0.405	0.405	0.405	0.000	0.0%
Medicaid Reimbursement (Fed/State)	0.143	0.000	0.200	0.500	0.500	0.300	60.0%
Subtotal (Other than State Formula)	54.384	55.392	47.400	53.805	51.172	3.772	7.4%
Subtotal (State Formula + Other General Fund)	562.336	573.383	572.624	564.665	565.704	-6.921	-1.2%
State Retirement On-Behalf Payments (GF Only)	83.650	109.377	111.565	111.664	113.238	1.673	1.5%
TOTAL General Fund Including On-Behalf Payments	645.986	682.760	684.189	676.329	678.942	-5.247	-0.8%

APPENDIX 4. ENROLLMENT HISTORY & OUTLOOK

	FY1011 Actual	FY1112 Actual	FY1213 Actual	FY1314 Actual	FY1415 Projected	Trend Line
Elementary	24,483	24,297	24,298	23,885	23,697	
Middle School	7,531	7,640	7,723	7,485	7,480	
High School	12,938	12,682	12,633	12,400	12,378	
Alternative Schools	1,470	1,485	1,482	1,459	1,440	
Charter Schools	2,350	2,407	2,400	2,593	2,634	
Special Svcs Schools	<u>522</u>	<u>524</u>	<u>427</u>	<u>455</u>	<u>472</u>	
Total	49,294	49,035	48,963	48,277	48,101	
Difference		(259)	(72)	(686)	(176)	
Pct Change		-0.5%	-0.1%	-1.4%	-0.4%	

Appendix 5. Position Reduction/Realignment List

CLASSROOM INSTRUCTION	FTE Position Reductions	Notes
Reduction in FTE due to decreased enrollment	(44.0)	Enrollment down ~2% this year, projected to be slightly lower next year
Elementary Schools	(47.0)	Change in Pupil-Teacher Ratio (approx 1) 38-classroom; 5-PE/Health, 4 -Music/Art; proportional reductions
Middle Schools	(35.0)	Reduce 2 planning sections a day to 1 (1 planning section per day remains across divisions), maintain class size and course offerings to the extent possible; adjust pupil teacher ratio
High Schools & Alternative Schools	(33.0)	Adjust pupil-teacher ratio, move to 6/7 schedule to maintain class size and course offerings to the extent possible, match federal funding reductions in JROTC
SUBTOTAL	(115.0)	
Total Classroom Instruction	(159.0)	
INSTRUCTIONAL SUPPORT	FTE Position Reduction	
SpEd Transition Coordinators	(8.0)	Realignment
SpEd Teachers	4.0	Realignment
SpEd Secretarial	(4.0)	Realignment for decentralized services
SpEd Audiology Teacher	(0.5)	Vacant position
SpEd Teacher Assistants	(2.0)	Realignment
General Counselors	(8.3)	Realignment to general counseling pool
Highly Gifted Counselors	(2.0)	Realignment to general counseling pool
Gifted support at middle schools	(2.0)	Reductions parallel PTR adjustments
SUBTOTAL	(22.8)	
BUILDING LEADERSHIP AND SUPPORT	FTE Position Reduction	
Assistant Principals	(2.0)	Vacant positions
School Clerical	(4.0)	Manage vacancies and attrition
SUBTOTAL	(6.0)	
BUILDING/ANCILLARY SUPPORT SERVICES	FTE Position Reduction	
Maintenance	(9.0)	Realignment
SUBTOTAL	(9.0)	
DISTRICTWIDE SUPPORT/CENTRAL ADMIN.	FTE Position Reduction	
Prof. Learning restructuring	(3.5)	Restructure Professional Learning Department
World Languages	(1.0)	Realignment
STEM	(1.0)	Realignment
Health Services	(2.5)	Realignment, training services outsourced for 1; 1 vacant position; shift to grant for .5
Assessment	(1.0)	Vacant position
Information Technology	(7.5)	Realignment and elimination of vacant positions
Finance	(3.0)	Realignment
Purchasing	(2.0)	Realignment, shift 1 FTE to capital funding for capital project support
Human Resources	(1.0)	Realignment
SUBTOTAL	(22.5)	
GRAND TOTAL STAFF REDUCTIONS	(219.3)	
ADDITIONAL REDUCTIONS	Reduction	
Districtwide supplies/materials	(\$1,400,000)	Districtwide reduction
High school swim classes	(\$270,000)	Reduce muni rental fee; no impact to Special Education IEP reqmts, swim/dive team
Sports reductions	(\$170,000)	Outsourcing of girls' hockey, travel reduction
SpEd addenda	(\$100,000)	Transition from elem specialized dept chairs to general elem dept chairs
Shift 3 facilities FTE to capital support	(\$150,000)	Reflects support of capital project delivery
Sub training/incentives	(\$50,000)	Adequate pool of certificated substitute teachers
SUBTOTAL	(\$2,140,000)	
NEW REVENUES	Revenue	
Student activity fees	\$120,000	Proposed 10% fee increase for sports at tiered levels based on cost of the sport.
SUBTOTAL	\$120,000	
PROGRAM ENHANCEMENTS	Enhancement	
ASD iSchool	\$420,000	Enhance online year-round and summer opportunities
SUBTOTAL	\$420,000	

1/18/2014 10:45

Appendix 6. Preliminary Budget Presentation Outline

1. State of Alaska Revenue Outlook
 - 1.1. K-12 Investment as a Percentage of Total Expenditures
 - 1.2. K-12 Foundation Formula Adjustments
 - 1.2.1. Education Adequacy Models
 - 1.2.2. Inflation Catch-Up [1 year; 3 years + FY1415]
 - 1.2.3. No Change; flat base student allocation (BSA = \$5680/student)
2. Pro Forma Revenue Projection
 - 2.1. Enrollment decline (~2% over FY1314 + FY1415)
 - 2.2. Flat State Revenue, Declining Federal Revenue, "One-time" State increments continue, State Cap on Local Municipal Taxes for Operating Expenditures Continues
3. Pro Forma Guidance
4. Staffing Strategies & Benchmarks
 - 4.1. Increase teachers as a percentage of staff
 - 4.2. Council of Great City Schools Benchmarks
 - 4.3. Top 100 & Top 100 – largest 15 Benchmarks
5. Staffing Allocations
 - 5.1. Direct Instruction
 - 5.1.1. Elementary
 - 5.1.2. Middle
 - 5.1.3. High/ Alternative
 - 5.2. Instructional Support
 - 5.2.1. SPED
 - 5.2.2. ELL
 - 5.2.3. Gifted
 - 5.3. Building Leadership/Admin
 - 5.4. Ancillary/Building Services
 - 5.5. Systemwide/Central Services
6. Other Than Personnel Services
7. Next Steps

Appendix 6. Excerpts from:

"Schedule Matters: The Relationship between High School Schedules and Student Academic Achievement" [Washington School Research Center, Baker, Joireman, Clay, Abbott, Research Report #9, October 2006]

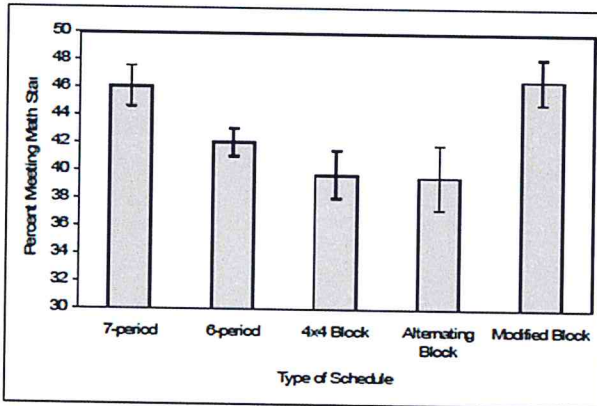


Figure 1. Covariate Adjusted Means for Percent Meeting Math Standard in Five Schedule Types

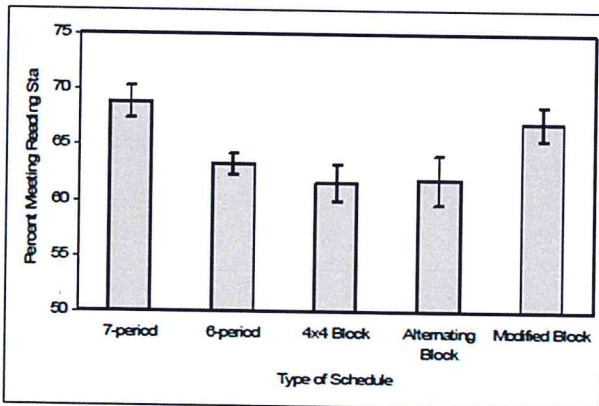


Figure 2. Covariate Adjusted Means for Percent Meeting Reading Standard in Five Schedule Types

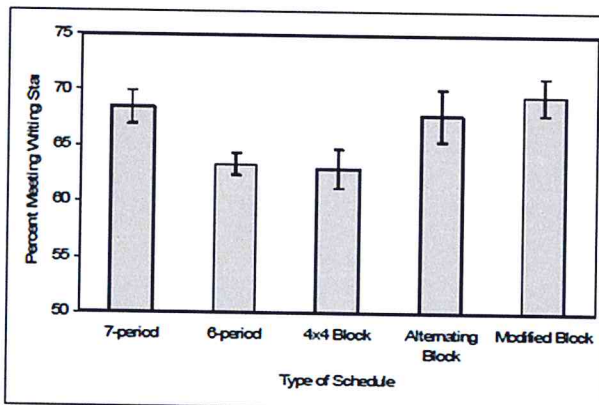


Figure 3. Covariate Adjusted Means for Percent Meeting Writing Standard in Five Schedule Types

Washington State Study

WA State High Schools >400

Alternative high schools excluded

322 available for participation

296 provided required data elements
(n=296, 91% response rate)

Free and reduced lunch percentage
identified as significant covariate

"Schools using the seven-period or
modified schedules performed
significantly better than those using
any of the remaining three schedule
types." (p. 10)

FY1415 Preliminary Budget

[under separate cover]

Also available on-line at:

www.asdk12.org/budget

CLERK'S OFFICE
APPROVED
Date: 6-24-14

Submitted by: Chairman of the Assembly
at the request of the
School Board
Prepared by: Anchorage School District
For Reading: June 10, 2014

ANCHORAGE, ALASKA
AO NO. 2014-59

AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE PROVIDING
FOR A REVISION OF THE ANCHORAGE SCHOOL DISTRICT BUDGET FOR
FY 2014-2015

WHEREAS, the Second Session of the Twenty-Eighth Alaska State Legislature passed and the Governor signed House Bill 278, which increases the Base Student Allocation (BSA) \$150 to \$5,830 (\$11.131 million); and increases the factor for correspondence schools from 80 percent of Average Daily Membership (ADM) to 90 percent of ADM (\$0.5 million); and provides general operating grants outside of the BSA (\$12.807 million); and allows all funds distributed by adjusted ADM to be included in the maximum additional local contribution; and

WHEREAS, the Municipality of Anchorage Assembly passed and the Mayor signed AO 2014-54(S), which levies additional property tax revenue for schools in the amount of \$5.8 million as a result of the increase in allowable local funding provided for in House Bill 278; and

WHEREAS, the Second Session of the Twenty-Eighth Alaska State Legislature passed and the Governor signed the Capital Budget, Senate Bill 119, which appropriates district wide capital grants for schools (\$11.7 million). The district had anticipated roughly \$12.3 million in State capital grants and has adjusted its budget downward by \$0.607 million; and

WHEREAS, the Anchorage School District's Student Nutrition Department has applied for and received permission from the State of Alaska to participate in the Federal Community Eligibility Provision Program beginning in FY 2014-2015. This program allows the district to provide free breakfast and lunch to the entire student population in 10 new schools and will be funded by an additional \$2.72 million in Federal reimbursements; and

WHEREAS, the district reviewed individual federal grants and outstanding grant applications and has subsequently updated its local/state/federal grant

projection to a total of \$50.405 million, an increase of \$0.407 million from the prior projection; and

WHEREAS, the increase in revenues provided in AO 2014-54(S) and HB 278 have allowed the district to reduce the amount of fund balance needed to balance the budget by \$2.279 million, bringing the total amount down to \$1.621 million; and

NOW THEREFORE, the Anchorage Assembly ordains:

Section 1: That the following revisions in total are approved:

REVENUES

	FY 2014-2015 Adopted Budget as of 3/25/2014	Requested Revision	FY 2014-2015 Revised Budget as of 5/19/2014
<u>Fund Description</u>			
General	\$567,604,000	\$ 20,459,385	\$ 588,063,385
Local/State/Federal Projects	49,998,000	407,000	50,405,000
Debt Service	87,464,434	-0-	87,464,434
Capital Projects	12,289,000	(607,000)	11,682,000
Food Service	19,045,814	2,720,136	21,765,950
Student Activities	<u>7,048,000</u>	<u>-0-</u>	<u>7,048,000</u>
TOTAL ANCHORAGE SCHOOL DISTRICT	<u>\$743,449,248</u>	<u>\$ 22,979,521</u>	<u>\$766,428,769</u>
DIRECT APPROPRIATION			
State of Alaska TRS/PERS On-Behalf Allocation	\$185,924,000	\$ 10,978,000	\$196,902,000
TOTAL ALL FUNDS	<u>\$929,373,248</u>	<u>\$ 33,957,521</u>	<u>\$963,330,769</u>

LOCAL TAXES

	FY 2014-2015 Taxes AO 2014-33 <u>as of 3/25/2014</u>	Tax Increase Contribution Previously <u>Approved</u>	FY 2014-2015 Revised Taxes AO 2014-54(S) <u>as of 4/28/2014</u>
TOTAL LOCAL TAX CONTRIBUTION	<u>\$233,776,423</u>	<u>\$5,800,000</u>	<u>\$239,576,423</u>

Section 2: That this resolution is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 24th day of June 2014.



Chair of the Assembly

ATTEST



Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 237-2014

Meeting Date: June 10, 2014

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: ANCHORAGE SCHOOL DISTRICT REVISED FINANCIAL PLAN
AND BUDGET: FY 2014-2015

On May 19, 2014, the Anchorage School Board approved changes to the Anchorage School District Budget for fiscal year 2014-2015 reflecting increases associated with State Legislation (Base Student Allocation, Adjusted Average Daily Membership for correspondence schools, general operating grants outside the BSA, capital grants, increased allowable local contribution), increases to the local contribution, approval of additional schools participating in the Federal Eligibility Provision Program, and an updated estimate of competitive Federal grant receipts. [See Exhibit 1]

The proposed increase in the Anchorage School District's upper spending limit increases the upper limit by \$22.980 million, raising the total direct budget from \$743.449 million to \$766.428 million as delineated in Table 1 below.

Table 1. Anchorage School District Budget - FY 2014-2015

Table Line #	Fund Description	FY 2014-2015 Budget	Proposed Increase	FY 2014-2015 Proposed Revised Budget
1	General	\$ 567,604,000	\$ 20,459,385	\$ 588,063,385
2	Local/State/Federal Projects	49,998,000	407,000	50,405,000
3	Debt Service	87,464,434	-	87,464,434
4	Capital Projects	12,289,000	(607,000)	11,682,000
5	Food Service	19,045,814	2,720,136	21,765,950
6	Student Activities	7,048,000	-	7,048,000
7	Total Direct	743,449,248	22,979,521	766,428,769
8	State of Alaska TRS/PERS On-Behalf Allocation	\$ 185,924,000	\$ 10,978,000	\$ 196,902,000
9	TOTAL ALL FUNDS	<u>\$ 929,373,248</u>	<u>\$ 33,957,521</u>	<u>\$ 963,330,769</u>

AO No. 2014-59

26 The proposed revision is further delineated by funding source in Table 2 below.
 27

Table 2. Proposed Revisions to the Anchorage School District Budget - FY 2014-2015

Summary	Local Funding	State of Alaska Foundation Formula	State of Alaska Funding Outside Formula	Federal Funding	Total
---------	------------------	--	---	--------------------	-------

MUNICIPALITY OF ANCHORAGE RELATED UPDATES

AO 2014-54(S)

Additional Allowable Funding Under House

Bill 278	\$ 5,800,000				\$ 5,800,000
----------	--------------	--	--	--	--------------

STATE OF ALASKA RELATED UPDATES

House Bill 278

\$150 Increase to Base Student Allocation	\$ 11,131,000				\$ 11,131,000
---	---------------	--	--	--	---------------

Change in Correspondence Charter School from 80% of ADM to 90% of ADM	\$ 500,265				\$ 500,265
--	------------	--	--	--	------------

General Operating Grant Outside the Funding Formula			\$ 12,807,120		\$ 12,807,120
--	--	--	---------------	--	---------------

Removal of the Expected Incremental Funding in the Governor's Original Operating Budget			\$ (7,500,000)		\$ (7,500,000)
---	--	--	----------------	--	----------------

Senate Bill 119

Decrease in the Amount of Expected Capital Grants	\$ (607,000)				\$ (607,000)
--	--------------	--	--	--	--------------

FEDERAL GOVERNMENT RELATED UPDATES

10 New Schools Participating in the Federal Community Eligibility Provision Program				\$ 2,720,136	\$ 2,720,136
--	--	--	--	--------------	--------------

Updated Competitive Federal Grant Projection				\$ 407,000	\$ 407,000
--	--	--	--	------------	------------

OTHER LOCAL UPDATES

Reduction in the Use of Fund Balance	\$ (2,279,000)				
--------------------------------------	----------------	--	--	--	--

SUBTOTAL	\$ 3,521,000	\$ 11,024,265	\$ 5,307,120	\$ 3,127,136	\$ 22,979,521
-----------------	--------------	---------------	--------------	--------------	---------------

Associated Change in Projected State of Alaska TRS/PERS On-Behalf Payments					\$ 10,978,000
---	--	--	--	--	---------------

TOTAL CHANGE - ALL FUNDS					<u>\$ 33,957,521</u>
---------------------------------	--	--	--	--	----------------------

28
 29 **House Bill 278**

30
 31 The Legislature passed HB 278 which increases the Base Student Allocation
 32 \$150 from \$5,680 to \$5,830 for FY 2014-2015. The bill provides \$50 BSA increases
 33 in FY 2015-2016 and 2016-2017 as well. The net effect of this change is
 34 approximately \$11.131 million for FY 2014-2015. In addition to the BSA

increase, HB 278 changed the amount of the adjustment to Average Daily Membership (ADM) of correspondence schools from 80% of ADM to 90% of ADM which increased the district's total Foundation Formula revenue by about \$0.5 million.

HB 278 provides additional funding for general operating expenditures outside the BSA in the amount of \$42.95 million for FY 2014-2015, \$32.24 million for FY 2015-2016, and \$19.9 million for FY 2016-2017 which will be distributed to all districts statewide based on their adjusted ADM. Anchorage's share of these funds will be approximately \$12.807 million for FY 2014-2015. These funds replace the one-time incremental funding of about \$7.5 million that Anchorage was due to receive, and had previously budgeted, from the Governor's proposed operating budget.

HB 278 also changed the formula for the maximum allowable local contribution that local governments can contribute to education and now includes funds provided outside the BSA, distributed on the basis of adjusted ADM, to be included in the additional allowable contribution calculation. This includes the general operating grants listed above as well as the Quality Schools Grant.

AO 2014-54(S)

The Municipality of Anchorage Assembly passed and the Mayor signed Assembly Ordinance AO 2014-54(S) increasing the local contribution to ASD by \$5.8 million, the additional maximum allowed under the new formula set forth in HB 278. The additional funds have allowed the district to invest in additional FTE for direct classroom instruction.

In addition, the Assembly discontinued the practice of billing the district for the Anchorage Police Department personnel (\$2.25 million), known as School Resource Officers that have offices in school district facilities, as well as a share of the cost of tax collection (\$0.25 million). This resulted in a reduction of \$2.5 million that the district was able to put back into direct classroom instruction providing an additional 26 FTE. This brings the total number of direct classroom instruction teachers added by Assembly Ordinance to support schools to 86 FTE.

Senate Bill 119

The Legislature signed Senate Bill 119 including \$12 million in capital budget appropriation grants that will benefit the Anchorage School District consisting of \$10 million for a variety of capital grants, \$172,626 in re-appropriations, and \$1.4 million in pass through grants to community groups to support student athletic

activities. The district anticipated receiving roughly \$12.3 million in capital grants from the State and has adjusted its budget downward by \$.06 million to reflect the actual grant award.

Federal Grants

Federal grants were originally budgeted at \$49.998 million. The district continues to review individual grant awards and outstanding applications. Based on currently available information, the district projects an increase of \$0.407 million for a revised total of \$50.405 million in federal grants.

Federal Sources and Uses – Student Nutrition

The Anchorage School District Student Nutrition Department has applied for and received permission from the State of Alaska to participate in the Federal Community Eligibility Provision Program beginning in FY 2014-2015. Participation in the program will enable the Student Nutrition department to provide free breakfast and lunch to the entire student population in 10 new schools, bringing the district total to 30 schools offering free meals to their students.

Under the Community Eligibility Provision Program, the district expects to generate an additional \$2.72 million in federal reimbursement for meals to be included as new revenue for the Food Service Fund with a corresponding increase in expenditures.

Reduction in the Use of Fund Balance

The increase in revenues provided in AO 2014-54(S) and HB 278 have allowed the district to reduce the amount of fund balance needed to balance the budget by \$2.279 million, bringing the total amount down to \$1.621 million.

Respectfully submitted,



Ed Graff
Superintendent

EG/MF

Reference – Anchorage School District Board Memo #222 (May 19, 2014)
<http://www.asdk12.org/budget/>

CLERK'S OFFICE

APPROVED

Date:

4-28-14

Submitted By: Chairman of the Assembly at
the Request of the MayorPrepared By: Office of Management and
Budget

For Reading: April 8, 2014

ANCHORAGE, ALASKA

AR 2014-95

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
2 FUNDS FOR THE 2014 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES OPERATING
3 BUDGETS

4
5 WHEREAS, the approved 2014 budget for the Municipal Utilities was effective on January 1, 2014,
6 per AO 2013 - 102 (S) as Amended;

7
8 WHEREAS, the Mayor has recommended revisions to the municipal utility/enterprise activity
9 departments and fund appropriations for 2014; now, therefore,


11
12 THE ANCHORAGE ASSEMBLY RESOLVES:

13
14 **Section 1.** The amounts set forth for the 2014 fiscal year for the following utilities are hereby revised
15 and appropriated:

	2014 Approved Budget	Revision	2014 Revised Budget
16 Fund Utility/Enterprise			
17 530 Municipal Light and Power	101,607,297	(1,622,408)	99,984,889
18 540 Anchorage Water Utility	41,329,224	(1,027,978)	40,301,246
19 550 Anchorage Wastewater Utility	37,356,264	(710,444)	36,645,820
20 560 Solid Waste Refuse Collections	8,284,431	78,395	8,362,826
21 562 Solid Waste Disposal	16,333,630	(1,064,466)	15,269,164
22 570 Port of Anchorage	9,988,574	(214,346)	9,774,228
23 580 Merrill Field Airport	1,732,336	(11,929)	1,720,407
24 Utility/Enterprise Activities Operating Funds Total	216,631,756	(4,573,176)	212,058,580

25
26 **Section 2.** This resolution shall take effect immediately upon passage and approval by the
27 Assembly.

28
29 PASSED AND APPROVED by the Anchorage Assembly this 28th day of April,
30 2014

31
32
33 
Chair of the Assembly

34 ATTEST:

35
36 
37
38 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 211-2014

Meeting Date: April 8, 2014

1 FROM: MAYOR

2
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
4 REVISING AND APPROPRIATING FUNDS FOR THE 2014
5 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES OPERATING
6 BUDGETS.
7

8 The accompanying Assembly Resolution revises and appropriates the Municipal
9 Utilities/Enterprises Activities 2014 Operating Budgets for the following reasons:

- 10
11 - Align medical costs, wages, and benefits to actual costs,
12 - Adjusts the Municipal Utility/Enterprise Service Assessment,
13 - Adjusts IGC's (charges to/from others).
14

15 Additionally, the budget for Solid Waste Services Disposal Utility includes an
16 increase due to legal fees and a decrease to non labor to appropriately categorize
17 the appropriation.
18

19 THE ADMINISTRATION RECOMMENDS APPROVAL.
20

21 Prepared by: Office of Management and Budget
22 Recommended by: Marilyn Banzhaf, Acting Director, Office of Management
23 and Budget
24 Concur: Lucinda Mahoney, CFO
25 Concur: George J. Vakalis, Municipal Manager
26 Respectfully submitted: Daniel A. Sullivan, Mayor
27

Municipal Light & Power

2014 Statement of Revenues and Expenses

	2012 Actual	2013 Actual	2014 Approved	2014 Revised	2014 Approved v Revised
Operating Revenue					
Residential	17,221,156	18,480,248	21,045,000	21,045,000	-
Commercial & Industrial	70,690,478	80,954,769	92,611,000	92,611,000	-
Public Highway & Street Lighting	1,220,224	1,348,286	1,435,000	1,435,000	-
Military	11,827,304	11,814,277	15,356,000	15,356,000	-
Sales for Resale	16,408,646	3,652,081	4,524,000	4,524,000	-
Miscellaneous Service Revenue	2,011,282	718,699	1,411,000	1,411,000	-
Total Operating Revenue	119,379,090	116,968,360	136,382,000	136,382,000	-
Non Operating Revenue					
Interest from Bond Redemption Cash	113,780	(75,199)	156,000	156,000	-
Interest from General Cash Pool	868,529	(490,387)	127,000	127,000	-
Miscellaneous Non-Operating Revenue	2,612,297	2,413,829	2,605,000	2,605,000	-
Total Non Operating Revenue	3,594,606	1,848,243	2,888,000	2,888,000	-
Total Revenue	122,973,696	118,816,603	139,270,000	139,270,000	-
Operating Expense					
Labor					
Labor and Benefits	24,993,136	25,504,775	28,298,000	27,154,798	(1,143,202)
Overtime	2,418,108	1,803,383	2,000,000	2,000,000	-
Total Labor	27,411,244	27,308,158	30,298,000	29,154,798	(1,143,202)
Non-Labor:					
Material & Supplies	9,773,213	9,330,747	9,813,000	9,813,000	-
Travel	91,171	99,579	100,000	100,000	-
Natural Gas Purchases & Transportation	12,799,686	12,698,105	14,413,000	14,413,000	-
Gas Production Expense	12,381,515	11,103,646	13,835,000	13,835,000	-
SPP		3,022,421	3,620,000	3,620,000	-
Purchased Power	3,914,909	4,227,730	4,369,000	4,369,000	-
Regulatory Debit/Credit	(1,342,817)	(5,733,359)	(2,359,000)	(2,359,000)	-
Transfers (MUSA and Gross Receipts)	5,549,734	5,539,711	7,588,000	7,387,559	(200,441)
Depreciation, Depletion & Amortization	26,877,295	30,087,312	30,584,000	30,584,000	-
Total Non-Labor	70,044,706	70,375,892	81,963,000	81,762,559	(200,441)
Total Direct Cost	97,455,950	97,684,050	112,261,000	110,917,357	(1,343,643)
Intragovernmental Expenses	3,274,987	3,479,829	3,985,297	3,706,532	(278,765)
Total Operating Expense	100,730,937	101,163,879	116,246,297	114,623,889	(1,622,408)
Non Operating Expense					
Misc. Non-Operating Expense	269,056	523,002	300,000	300,000	-
Interest on Bonded Debt	13,953,484	13,065,422	12,322,000	12,322,000	-
Amortization of Bonds	447,987	380,875	287,000	287,000	-
Other Interest Expense	992,624	1,017,058	964,000	964,000	-
Allowance for Funds Used During Construction	(8,682,299)	(3,154,014)	(8,500,000)	(8,500,000)	-
Total Non-Operating Expense	6,980,852	11,832,343	5,373,000	5,373,000	-
Total Expenses (Function Cost)	107,711,789	112,996,222	121,619,297	119,996,889	(1,622,408)
Net Income	15,261,907	5,820,381	17,650,703	19,273,111	1,622,408
Appropriation					
Total Expenses		112,996,222	121,619,297	119,996,889	
Less: Non-Cash items					
Depreciation, Depletion & Amortization		30,087,312	30,584,000	30,584,000	
Regulatory Debits/Credits		(5,733,359)	(2,359,000)	(2,359,000)	
Allowance for Funds Used During Construction		(3,154,014)	(8,500,000)	(8,500,000)	
Amortization of Bonds		380,875	287,000	287,000	
Total Non-Cash		21,580,814	20,012,000	20,012,000	
Amount to be Appropriated (Cash Expenses)		\$91,415,408	\$101,607,297	\$99,984,889	

Anchorage Water Utility

2014 Statement of Revenues and Expenses

	2012 Actuals	2013 Actuals	2014 Approved	2014 Revised	2014 Approved v Revised
Operating Revenue					
Charges for services	53,631,892	57,977,202	59,800,000	59,800,000	-
Miscellaneous	1,367,638	942,701	981,000	981,000	-
Total Operating Revenue	54,999,530	58,919,903	60,781,000	60,781,000	-
Non Operating Revenue					
Investment Income	747,654	49,725	190,000	190,000	-
Other Income	153,581	154,463	130,000	130,000	-
Total Non Operating Revenue	901,235	204,188	320,000	320,000	-
Total Revenue	55,900,765	59,124,091	61,101,000	61,101,000	-
Operating Expenses					
Labor					
Labor and Benefits	14,441,149	13,565,977	15,783,090	14,812,336	(970,754)
Benefits and Leave	6,992,944		6,816,141	6,454,126	(362,015)
Vacancy	-	-	(1,006,564)	(817,617)	188,947
Overtime	408,994	417,895	362,500	362,500	-
Total Labor	14,850,143	13,983,872	16,145,590	15,174,836	(970,754)
Non Labor					
Non Labor	8,157,137	7,305,805	7,887,400	8,425,525	538,125
Travel	51,928	34,134	68,000	68,000	-
Transfers (MUSA and gross receipts)	7,367,771	7,439,549	7,640,000	7,155,477	(484,523)
Depreciation and Amortization	9,387,673	9,835,700	10,500,000	10,500,000	-
Total Non Labor	24,964,509	24,615,188	26,095,400	26,149,002	53,602
Total Direct Cost	39,814,652	38,599,060	42,240,990	41,323,838	(917,152)
Charges from other departments	935,023	1,158,723	1,558,234	1,447,408	(110,826)
Charges to other departments	-	-	(180,000)	(180,000)	-
Total Operating Expense	40,749,675	39,757,783	43,619,224	42,591,246	42,771,246
Non Operating Expense					
Interest on bonded debt	5,953,855	5,760,309	6,225,000	6,225,000	-
Amortization of debt expense	348,094	311,039	350,000	350,000	-
Other interest expense	1,178,825	1,731,060	1,985,000	1,985,000	-
Interest during construction	(522,984)	(494,524)	(280,000)	(280,000)	-
Total Non Operating Expense	6,957,790	7,307,884	8,280,000	8,280,000	-
Total Expenses (Function Cost)	47,707,465	47,065,667	51,899,224	50,871,246	(1,027,978)
Net Income	8,193,300	12,058,424	9,201,776	10,229,754	1,027,978
Appropriation:					
Total Expenses	47,707,465	47,065,667	51,899,224	50,871,246	(1,027,978)
Less: Non Cash items					
Depreciation and amortization	-	9,835,700	10,500,000	10,500,000	-
Amortization of debt expense	-	311,039	350,000	350,000	-
Interest during construction	-	(494,524)	(280,000)	(280,000)	-
Total Non-Cash	-	9,652,215	10,570,000	10,570,000	-
Amount to be Appropriated (Cash Expenses)	47,707,465	37,413,452	41,329,224	40,301,246	(1,027,978)

Anchorage Wastewater Utility

2014 Statement of Revenues and Expenses

	2012 Actuals	2013 Actuals	2014 Approved	2014 Revised	2014 Approved v Revised
Operating Revenue					
Charges for Services	45,778,399	48,681,220	50,500,000	50,500,000	-
Miscellaneous	1,522,985	940,108	970,000	970,000	-
Total Operating Revenue	47,301,384	49,621,328	51,470,000	51,470,000	-
Non Operating Revenue					
Investment Income	53,078	(17,448)	30,000	30,000	-
Other Income	19,111	2,991	15,000	15,000	-
Total Non Operating Revenue	72,189	(14,457)	45,000	45,000	-
Total Revenue	47,373,573	49,606,871	51,515,000	51,515,000	-
Operating Expenses					
Labor					
Labor and Benefits	14,338,093	14,110,221	16,165,292	15,273,225	(892,067)
Benefits and Leave	6,923,892		7,425,843	6,742,703	(683,140)
Vacancy	-	-	(798,420)	(798,420)	-
Overtime	340,864	466,867	378,000	378,000	-
Total Labor	14,678,957	14,577,088	16,543,292	15,651,225	(892,067)
Non Labor					
Non Labor	8,380,271	8,758,206	8,354,557	8,946,757	592,200
Travel	59,271	32,910	68,000	68,000	-
Transfers (MUSA and gross receipts)	5,342,405	5,376,225	5,530,000	5,397,958	(132,042)
Depreciation and Amortization	7,018,513	7,798,747	8,200,000	8,200,000	-
Total Non Labor	20,800,460	21,966,088	22,152,557	22,612,715	460,158
Total Direct Cost	35,479,417	36,543,176	38,695,849	38,263,940	(431,909)
Charges from other departments	922,669	1,112,140	1,720,415	1,441,880	(278,535)
Total Operating Expense	36,402,086	37,655,316	40,416,264	39,705,820	(710,444)
Non Operating Expense					
Interest on bonded debt	3,123,131	3,095,017	3,640,000	3,640,000	-
Amortization of debt expense	39,696	36,518	40,000	40,000	-
Other interest expense	1,111,136	1,522,629	1,500,000	1,500,000	-
Interest during construction	(814,830)	(841,487)	(680,000)	(680,000)	-
Total Non Operating Expense	3,459,133	3,812,677	4,500,000	4,500,000	-
Total Expenses (Function Cost)	39,861,219	41,467,993	44,916,264	44,205,820	(710,444)
Net Income	7,512,354	8,138,878	6,598,736	7,309,180	710,444
Appropriation					
Total Expenses	39,861,219	41,467,993	44,916,264	44,205,820	(710,444)
Less: Non Cash items					
Depreciation and amortization	-	7,798,747	8,200,000	8,200,000	-
Amortization of debt expense	-	36,518	40,000	40,000	-
Interest during construction	-	(841,487)	(680,000)	(680,000)	-
Total Non-Cash	-	6,993,778	7,560,000	7,560,000	-
Amount to be Appropriated (Cash Expenses)	39,861,219	34,474,215	37,356,264	36,645,820	(710,444)

Solid Waste Services Refuse

Account	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Revised Budget - IGC	2014 Approved v Revised
Revenue	\$ 8,950,828	\$ 8,814,180	\$ 11,721,575	\$ 11,721,575	\$ -
Expenses					
Labor	2,139,554	2,697,054	2,775,707	2,690,651	(85,056)
Non Labor	3,204,041	3,552,844	3,765,773	3,750,965	(14,808)
Debt Service	-	-	-	-	-
IGC	2,622,855	1,649,819	1,742,951	1,921,210	178,259
Total Expenses (Appropriation)	7,966,450	7,899,717	8,284,431	8,362,826	78,395
Operating Income	984,377	914,463	3,437,144	3,358,749	(78,395)
Depreciation	775,924	889,752	949,166	949,166	-
Net Income	\$ 208,453	\$ 24,711	\$ 2,487,978	\$ 2,409,583	\$ (78,395)

Solid Waste Services Disposal

Account	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Revised Budget - IGC	2014 Approved v Revised
Revenue	\$ 22,467,351	\$ 24,782,239	\$ 22,664,477	\$ 22,664,477	\$ -
Expenses					
Labor	5,148,263	5,656,489	6,149,219	6,116,845	(32,374)
Non Labor	6,216,599	7,907,907	8,007,543	6,665,024	(1,342,519)
Debt Service	237,671	233,631	233,671	233,671	-
IGC	2,622,855	2,325,725	1,943,197	2,253,624	310,427
Total Expenses (Appropriation)	14,225,389	16,123,751	16,333,630	15,269,164	(1,064,466)
Operating Income	8,241,962	8,658,487	6,330,847	7,395,313	1,064,466
Depreciation	3,776,699	3,260,936	4,053,302	4,053,302	-
Net Income	\$ 4,465,264	\$ 5,397,551	\$ 2,277,545	\$ 3,342,011	\$ 1,064,466

Port

Account	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Revised Budget - IGC	2014 Approved v Revised
Revenue	\$ 12,062,773	\$ 11,633,620	\$ 12,288,338	\$ 12,288,338	\$ -
Expenses					
Labor	2,439,965	2,543,727	2,801,664	2,763,276	(38,388)
Non Labor	4,280,450	66,642,095	5,937,023	5,790,293	(146,730)
Debt Service	744,704	-	456,400	456,400	-
IGC	398,176	518,417	793,488	764,259	(29,229)
Total Expenses (Appropriation)	7,863,295	69,704,239	9,988,575	9,774,228	(214,347)
Operating Income	4,199,478	(58,070,619)	2,299,763	2,514,110	214,347
Depreciation	3,994,110	4,060,256	4,515,597	4,515,597	-
Net Income	\$ 205,368	\$ (62,130,875)	\$ (2,215,834)	\$ (2,001,487)	\$ 214,347

2013 non-labor actuals include \$61.6M of asset impairment related to MARAD

Merrill Field

Account	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Revised Budget - IGC	2014 Approved v Revised
Revenue	\$ 3,404,403	\$ 1,560,982	\$ 6,813,000	\$ 6,813,000	\$ -
Expenses					
Labor	1,068,971	1,055,442	1,132,122	1,118,621	(13,501)
Non Labor	522,883	492,859	903,789	903,465	(324)
Debt Service	-	-	-	-	-
IGC	(343,994)	(465,309)	(303,574)	(301,679)	1,895
Total Expenses (Appropriation)	1,247,860	1,082,992	1,732,337	1,720,407	(11,930)
Operating Income	2,156,543	477,990	5,080,663	5,092,593	11,930
Depreciation	2,642,361	2,353,402	2,348,000	2,348,000	-
Net Income	\$ (485,819)	\$ (1,875,412)	\$ 2,732,663	\$ 2,744,593	\$ 11,930

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