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## Appendix A

### 2017 Proposed Direct Cost by Department and Category of Expenditure

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	2,215,656	13,010	36,523	1,123,634	-	-	-	3,388,823	-	3,388,823
Chief Fiscal Officer	299,141	3,000	5,000	161,765	-	-	-	468,906	-	468,906
Development Services	10,599,846	92,207	-	419,207	-	-	14,200	11,125,460	-	11,125,460
Economic & Community Development	961,037	45,242	-	9,404,878	903,974	-	-	11,315,131	-	11,315,131
Employee Relations	3,436,053	8,650	-	187,816	-	-	-	3,632,519	-	3,632,519
Equal Rights Commission	752,898	7,200	9,600	35,010	-	-	-	804,708	-	804,708
Finance	12,145,014	71,097	7,000	1,405,834	-	-	23,800	13,652,745	-	13,652,745
Fire	70,318,051	2,541,698	50,000	14,324,223	4,844,644	-	338,833	92,417,449	-	92,417,449
<i>Fire - Police/Fire Retirement</i>	-	-	-	5,511,093	-	-	-	5,511,093	-	5,511,093
Health & Human Services	4,580,074	183,763	5,450	6,410,509	291,705	-	17,938	11,489,439	-	11,489,439
Information Technology	10,255,841	46,370	14,157	8,708,275	898,680	4,762,288	49,903	24,735,514	(4,762,288)	19,973,226
Internal Audit	710,118	1,352	1,500	7,094	-	-	6,500	726,564	-	726,564
Library	6,636,774	58,006	8,000	1,473,751	-	-	70,745	8,247,276	-	8,247,276
Maintenance & Operations	18,990,047	2,379,325	4,810	20,929,285	44,621,119	-	33,700	86,958,286	-	86,958,286
Management & Budget	969,153	2,805	-	77,806	-	-	-	1,049,764	-	1,049,764
Mayor	1,191,701	5,967	25,000	601,035	-	-	-	1,823,703	-	1,823,703
Municipal Attorney	5,660,963	27,470	10,000	1,674,102	-	-	-	7,372,535	-	7,372,535
Municipal Manager	2,517,958	50,075	16,128	9,564,486	1,050,899	-	1,500	13,201,046	-	13,201,046
Parks & Recreation	10,935,779	1,004,814	4,000	6,643,770	3,214,944	-	156,386	21,959,693	-	21,959,693
Planning	3,189,579	15,185	-	129,978	-	-	9,450	3,344,192	-	3,344,192
Police	84,946,318	2,983,160	29,500	9,189,066	252,428	-	59,000	97,459,472	-	97,459,472
<i>Police - Police/Fire Retirement</i>	-	-	-	11,464,833	-	-	-	11,464,833	-	11,464,833
Project Management & Engineering	6,180,516	57,156	-	323,319	-	-	7,840	6,568,831	-	6,568,831
Public Transportation	15,579,054	2,623,892	3,000	4,297,240	482,017	-	-	22,985,203	-	22,985,203
Public Works Administration	2,288,060	176,207	-	9,385,720	-	-	6,000	11,855,987	-	11,855,987
Purchasing	1,703,498	6,060	-	85,603	-	-	-	1,795,161	-	1,795,161
Real Estate	684,345	5,800	1,000	7,134,134	-	-	8,300	7,833,579	-	7,833,579
Traffic	4,346,990	740,931	5,360	395,234	-	-	25,080	5,513,595	-	5,513,595
TANS Expense	-	-	-	-	214,048	-	-	214,048	-	214,048
Convention Center Reserve	-	-	-	13,430,952	-	-	-	13,430,952	-	13,430,952
<b>Direct Cost Total</b>	<b>282,094,464</b>	<b>13,150,442</b>	<b>236,028</b>	<b>144,499,652</b>	<b>56,774,458</b>	<b>4,762,288</b>	<b>829,175</b>	<b>502,346,507</b>	<b>(4,762,288)</b>	<b>497,584,219</b>
% of Total	56.16%	2.62%	0.05%	28.76%	11.30%	0.95%	0.17%	100.00%		

## Appendix B - 1

### Function Cost by Fund

Fund	Title	2016 Revised Budget	2017 Proposed Budget	Less Depreciation Amortization	2017 Proposed Appropriation
101000	Areawide General Fund	125,849,605	125,467,723	-	125,467,723
104000	Chugiak Fire Service Area	1,278,533	1,305,333	-	1,305,333
105000	Glen Alps Service Area	347,915	347,873	-	347,873
106000	Girdwood Valley Service Area	2,612,287	2,664,123	-	2,664,123
111000	Birchtree/Elmore LRSA	295,859	295,859	-	295,859
112000	Section 6/Campbell Airstrip LRSA	155,072	155,072	-	155,072
113000	Valli Vue Estates LRSA	124,939	124,939	-	124,939
114000	Skyranch Estates LRSA	36,603	36,603	-	36,603
115000	Upper Grover LRSA	15,477	15,477	-	15,477
116000	Raven Woods/Bubbling Brook LRSA	19,877	19,877	-	19,877
117000	Mt. Park Estates LRSA	34,555	34,555	-	34,555
118000	Mt. Park/Robin Hill LRSA	163,134	163,134	-	163,134
119000	SA	7,114,737	7,119,369	-	7,119,369
121000	Eaglewood Contributing RSA	106,846	106,846	-	106,846
122000	Gateway Contributing RSA	2,154	2,154	-	2,154
123000	Lakehill LRSA	52,994	52,994	-	52,994
124000	Totem LRSA	27,221	27,221	-	27,221
125000	Paradise Valley South LRSA	16,182	16,182	-	16,182
126000	SRW Homeowners LRSA	58,959	58,959	-	58,959
129000	Eagle River Streetlight SA	379,125	386,271	-	386,271
131000	Anchorage Fire SA	77,843,345	82,035,020	-	82,035,020
141000	Anchorage Roads and Drainage SA	72,767,904	70,883,168	-	70,883,168
142000	Talus West LRSA	150,198	150,198	-	150,198
143000	Upper O'Malley LRSA	720,858	720,858	-	720,858
144000	Bear Valley LRSA	51,122	51,122	-	51,122
145000	Rabbit Creek View/Hts LRSA	107,514	107,514	-	107,514
146000	Villages Scenic Parkway LRSA	22,784	22,784	-	22,784
147000	Sequoia Estates LRSA	20,784	20,784	-	20,784
148000	Rockhill LRSA	50,524	50,524	-	50,524
149000	South Goldenview Area LRSA	684,931	684,931	-	684,931
150000	Homestead LRSA	22,780	22,780	-	22,780
151000	Anchorage Metropolitan Police SA	111,393,435	121,068,784	-	121,068,784
161000	Anchorage Parks & Recreation SA	20,020,970	20,475,329	-	20,475,329
162000	Eagle River-Chugiak Parks & Rec	4,461,777	4,759,396	-	4,759,396
163000	Anchorage Building Safety SA	7,377,999	7,527,650	-	7,527,650
164000	Public Finance and Investments	1,812,625	1,847,951	-	1,847,951
202020	Convention Center Operating Reserve	13,336,918	13,430,952	-	13,430,952
221000	Heritage Land Bank	1,182,864	1,170,410	-	1,170,410
301000	PAC Surcharge Revenue Bond Fund	293,700	297,200	-	297,200
602000	Self Insurance ISF	1,503,884	1,172,863	-	1,172,863
607000	Information Technology ISF	-	6,181	(4,762,288)	(4,756,107)
<b>Function Cost Total</b>		<b>452,518,990</b>	<b>464,906,963</b>	<b>(4,762,288)</b>	<b>460,144,675</b>

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

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

## Appendix B - 2

### 2017 Proposed Function Cost by Fund and Category of Expenditure

Fund	Title	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Total Direct Cost	IGCs from/to Others	Function Cost Budget	Less Depr / Amort	Function Cost Appropriation
101000	Areawide General Fund	103,385,726	5,175,099	149,201	47,832,871	3,586,006	-	237,628	160,366,531	(34,898,809)	125,467,723	-	125,467,723
104000	Chugiak Fire Service Area	-	-	-	1,006,555	-	-	-	1,006,555	298,778	1,305,333	-	1,305,333
105000	Glen Alps Service Area	-	-	-	322,421	-	-	-	322,421	25,452	347,873	-	347,873
106000	Girdwood Valley Service Area	233,481	106,752	-	1,947,865	12,350	-	5,000	2,305,448	358,675	2,664,123	-	2,664,123
111000	Birchtree/Elmore LRSA	-	-	-	270,859	-	-	-	270,859	25,000	295,859	-	295,859
112000	Section 6/Campbell Airstrip LRSA	-	-	-	165,522	-	-	-	165,522	(10,450)	155,072	-	155,072
113000	Valli Vue Estates LRSA	-	-	-	113,339	-	-	-	113,339	11,600	124,939	-	124,939
114000	Skyranch Estates LRSA	-	-	-	33,403	-	-	-	33,403	3,200	36,603	-	36,603
115000	Upper Grover LRSA	-	-	-	14,077	-	-	-	14,077	1,400	15,477	-	15,477
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	18,277	-	-	-	18,277	1,600	19,877	-	19,877
117000	Mt. Park Estates LRSA	-	-	-	31,355	-	-	-	31,355	3,200	34,555	-	34,555
118000	Mt. Park/Robin Hill LRSA	-	-	-	148,834	-	-	-	148,834	14,300	163,134	-	163,134
119000	Chugiak, Birchwood, ER Rural Road S	526,438	167,287	-	6,273,505	-	-	6,000	6,973,230	146,139	7,119,369	-	7,119,369
121000	Eaglewood Contributing RSA	-	-	-	104,946	-	-	-	104,946	1,900	106,846	-	106,846
122000	Gateway Contributing RSA	-	-	-	2,104	-	-	-	2,104	50	2,154	-	2,154
123000	Lakehill LRSA	-	-	-	48,394	-	-	-	48,394	4,600	52,994	-	52,994
124000	Totem LRSA	-	-	-	25,121	-	-	-	25,121	2,100	27,221	-	27,221
125000	Paradise Valley South LRSA	-	-	-	14,882	-	-	-	14,882	1,300	16,182	-	16,182
126000	SRW Homeowners LRSA	-	-	-	53,959	-	-	-	53,959	5,000	58,959	-	58,959
129000	Eagle River Streetlight SA	-	4,899	-	315,602	-	-	-	320,501	65,770	386,271	-	386,271
131000	Anchorage Fire SA	53,538,610	1,819,805	38,170	11,694,683	3,891,731	-	284,333	71,267,332	10,767,688	82,035,020	-	82,035,020
141000	Anchorage Roads and Drainage SA	11,773,230	1,829,402	-	12,750,327	44,621,119	-	18,000	70,992,078	(108,910)	70,883,168	-	70,883,168
142000	Talus West LRSA	-	-	-	138,998	-	-	-	138,998	11,200	150,198	-	150,198
143000	Upper O'Malley LRSA	-	-	-	655,858	-	-	-	655,858	65,000	720,858	-	720,858
144000	Bear Valley LRSA	-	-	-	45,922	-	-	-	45,922	5,200	51,122	-	51,122
145000	Rabbit Creek View/Hts LRSA	-	-	-	98,114	-	-	-	98,114	9,400	107,514	-	107,514
146000	Villages Scenic Parkway LRSA	-	-	-	20,884	-	-	-	20,884	1,900	22,784	-	22,784
147000	Sequoia Estates LRSA	-	-	-	18,684	-	-	-	18,684	2,100	20,784	-	20,784
148000	Rockhill LRSA	-	-	-	46,124	-	-	-	46,124	4,400	50,524	-	50,524
149000	South Goldenview Area LRSA	-	-	-	629,931	-	-	-	629,931	55,000	684,931	-	684,931
150000	Homestead LRSA	-	-	-	20,780	-	-	-	20,780	2,000	22,780	-	22,780
151000	Anchorage Metropolitan Police SA	84,946,318	2,983,160	29,500	20,284,623	252,428	-	59,000	108,555,029	12,513,755	121,068,784	-	121,068,784
161000	Anchorage Parks & Recreation SA	9,142,301	684,357	4,000	4,532,592	2,857,465	-	141,546	17,362,261	3,113,068	20,475,329	-	20,475,329
162000	Eagle River-Chugiak Parks & Rec	1,785,565	283,968	-	1,907,028	357,479	-	9,840	4,343,880	415,516	4,759,396	-	4,759,396
163000	Anchorage Building Safety SA	5,621,326	40,053	-	266,945	-	-	8,425	5,936,749	1,590,901	7,527,650	-	7,527,650
164000	Public Finance and Investments	702,452	2,100	-	1,023,334	-	-	2,000	1,729,886	118,065	1,847,951	-	1,847,951
202020	Convention Center Operating Reserve	-	-	-	13,430,952	-	-	-	13,430,952	-	13,430,952	-	13,430,952
221000	Heritage Land Bank	352,536	4,500	1,000	301,460	-	-	7,500	666,996	503,414	1,170,410	-	1,170,410
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	297,200	-	-	297,200	-	297,200	-	297,200
602000	Self Insurance ISF	466,420	4,500	-	9,495,094	-	-	-	9,966,014	(8,793,151)	1,172,863	-	1,172,863
607000	Information Technology ISF	9,620,061	44,560	14,157	8,393,428	898,680	4,762,288	49,903	23,783,077	(23,776,896)	6,181	(4,762,288)	(4,756,107)
<b>Total</b>		<b>282,094,464</b>	<b>13,150,442</b>	<b>236,028</b>	<b>144,499,652</b>	<b>56,774,458</b>	<b>4,762,288</b>	<b>829,175</b>	<b>502,346,507</b>	<b>(37,439,545)</b>	<b>464,906,963</b>	<b>(4,762,288)</b>	<b>460,144,675</b>

## Appendix C

### 2017 Personnel Benefit Assumptions

*Total benefit costs include benefit percentage of salary plus fixed medical rate.*

Employee Group	Contract End	FTE Definition Hours <sup>8</sup>	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave Cashout <sup>6</sup>	SS/Medicare <sup>1, 4</sup> Unemp/et al.
				Premium Health <sup>5</sup>	Other <sup>2</sup>			
AMEA	12/31/2018	2080	1.50%	\$1,931	\$8.68	22.00%	2.00%	8.01%
<sup>7</sup> APDEA (Police) Sworn	6/30/2018	2080	1.50%	\$1,876	\$34.25	24.00%	1.40%	8.01%
<sup>7</sup> APDEA (Police) Non-Sworn	6/30/2018	2080	1.50%	\$1,876	\$14.15	24.00%	1.40%	8.01%
Executives		2080	1.50%	\$1,927	\$8.68	22.00%	0.80%	8.01%
IAFF (Fire) F40	6/30/2018	2080	2.00%	\$1,876	\$34.25	22.00%	5.40%	8.01%
<sup>7</sup> IAFF (Fire) F56	6/30/2018	3159	2.00%	\$1,876	\$34.25	22.00%	7.30%	8.01%
<sup>7</sup> IAFF (Fire) Dispatch	6/30/2018	2236	2.00%	\$1,876	\$34.25	22.00%	3.10%	8.01%
IBEW/Electrical	12/31/2016	2080	1.50%	\$1,812 / \$1,878	\$52.03	\$1,349	1.90%	9.65%
IBEW/NECA Employees		2080	0.00%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
IBEW/Technicians	12/31/2017	2080	1.50%	\$1,927	\$8.68	22.00%	2.65%	8.01%
Local 71 (Laborers)	6/30/2018	2080	1.50%	\$1,545 / \$1,595	\$1.98	22.00%	4.50%	8.01%
Mayor		2080	0.00%	\$1,927	\$8.68	22.00%	0.00%	8.01%
<sup>7</sup> Non-represented		2080	1.50%	\$1,927	\$8.68	22.00%	3.50%	8.01%
Operating Engineers	6/30/2019	2080	1.00%	\$1,378	\$53.98	\$914	2.05%	7.85%
Plumbers	6/30/2016	2080	1.50%	\$1,927	\$8.68	22.00%	1.60%	8.01%
Teamsters	12/31/2016	2080	1.50%	\$1,927	\$8.68	22.00%	1.30%	8.01%
Assembly Members		2080	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

<sup>1</sup> 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.

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

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month and IBEW NECA employees who do not receive.

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$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: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

<sup>3</sup> Police retirement includes 2% to represent the unions 401K program.

<sup>4</sup> SS/Medicare/Unemp/et al. includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.8% 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, 2016 base wage assumption of \$120,000. Some police & fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

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

Operating Engineers (Article 6.1.C) 2017 contribution = \$1,378

AMEA (Article 6.1.5.A) 2017 = \$1,931 (2016 contribution = \$1,860, 2017 increase 60% of the difference between 2016 500 Plan \$1,965.45 and 2017 500 Plan \$2,084, 60% of difference = 71.13)

Non-Reps, EXE, Mayor, IBEW/Technicians (Article 6.1.4), Plumbers (Article 6.1.C) and Teamsters (Article 6.1.5) increase CPI-M (assumption 3.6%) = \$1,927

IAFF (Article 15.3.B) and APDEA (Article XVII, Section 2.C) - 90% of 500 Plan Premium (2017 premium of 500 Plan \$2,084) = \$1,876

IBEW (Article 6.1.C) - Jan 1 - March 30, 2017 \$1,812 - April 1 increase by CPI-M (assumption 3.6%) = \$1,878

L71 (Article 6.1.C) - Jan 1 - June 30, 2017 \$1,545 - July 1 increase by CPI-M with max of \$50/mo (assumption 3.6%) = \$1,595

<sup>6</sup> 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. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

<sup>7</sup> IAFF (Article 27.2.6 & 27.2.7) and APDEA (Article XV, Section 4.B.2 & Appendix A) have additional steps added to their wage scales per their respective CBAs. Non-represented includes the addition of the Public Safety Pay Plan per AMC 3.30.

<sup>8</sup> AMEA, APDEA, EXE, F40, IBEW, IBEW/NECA, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2080 payable days in the year

IAFF Dispatch - 2236 = 52 weeks \* 40 hrs = 2080 + 104 Holiday Pay (Article 13.3 - 13 holidays \* 8 hours - paid out first pay check of December) + 52 FLSA OT equivalent (4hrs \* .5 additional OT pay \* 26 pay periods) the 4 regular is already included in the 2088 because the employees work weeks are staggered 36/44 = 80 every 2 weeks

F56 - 3159 = 52 weeks \* 56 hours = 2912 + 169 Holiday pay (Article 13.2 - 13 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

Non-F56 - 3133 = 52 weeks \* 56 hours = 2912 + 143 Holiday pay (Non-Rep Section 3.30.146 - 11 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

<sup>9</sup> Executives & Non-Represented: 1.5% wage increase except for Executive Managers, Executive staff in the Mayor's office & OECD office and those in the Public Safety Pay Plan.

## Appendix D

### Overtime by Department

Department	2016		2017
	Revised Budget	Expended as of 8/31/16	Proposed Budget
Assembly	12,500	17,221	12,500
Community Development	-	-	-
Development Services	268,120	148,978	268,120
Economic & Community Development	-	37	-
Employee Relations	63,860	4,747	63,860
Equal Rights Commission	1,000	38	1,000
Finance	99,075	181,855	99,075
Fire	4,407,146	4,152,643	3,357,146
Health & Human Services	10,570	7,717	10,570
Information Technology	24,090	79,212	24,090
Library	12,350	2,798	12,350
Maintenance & Operations	687,620	547,263	687,620
Management & Budget	6,990	3,863	6,990
Mayor	-	18	-
Municipal Attorney	-	6,289	-
Municipal Manager	-	22,880	-
Parks & Recreation	77,730	63,250	69,730
Planning	50,340	40,547	37,990
Police	3,842,000	3,531,903	3,842,000
Project Management & Engineering	227,550	149,744	227,550
Public Transportation	362,810	439,357	362,810
Public Works	-	-	-
Public Works Administration	43,000	29,929	43,000
Purchasing	-	11,326	-
Traffic	387,787	220,651	404,392
<b>General Government Total</b>	<b>10,584,538</b>	<b>9,662,270</b>	<b>9,530,793</b>

If a department is not listed in this report, it does not have activity posted to the overtime account for the report years.

## Appendix E

### Guideline for Budgeting for Vacancies

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“Vacancy factor” is how the Municipality budgets for vacancy savings in department budgets. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year.

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

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

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

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

The vacancy factor percentage should reflect a department's past level of turnover as well as other issues that are likely to influence the turnover rate for the budget year.

## Appendix F

### Debt Service

Debt service is the cost of repayment of debt, including principal, interest and agent fees.

The debt service included in the General Government Operating Budget typically represents debt incurred in the following ways:

- General Obligation (GO) Bonds (voter approval required to incur debt)
- Revenue Bonds (assembly approval required to incur debt)
- Short Term Borrowing Programs (STBP) (assembly approval required to incur debt)
- Lease/Purchase Agreements (assembly approval required to incur debt)
- Tax Anticipation Notes (TANs) (assembly approval required to incur debt)

#### GO Bonds

A GO Bond is a municipal bond backed by the full faith, credit and taxing power of the Municipality. GO bonds appear as a proposition on a general election ballot for covering the cost of capital expenditures. They require authorization by the assembly and approval by a majority of Anchorage voters as well as a majority of voters in that service area. The debt is repaid by property tax payers in that service area.

The Municipality generally issues 20 year bonds but makes sure that there is sufficient principal being paid off to cover the shorter useful life assets in the bond package.

The amount of GO bond debt that the Municipality can incur is limited only by GO bond amounts approved by voters. GO bond debt service is included in the Tax Cap Calculation for the 5 Major Funds - the mill rate for these funds is increased to accommodate the GO bond debt service. The debt service for service areas that set their own mill rate must fall within the maximum mill rate for the service area in which the debt is incurred, unless an increase for debt service payment is approved by voters on the bond proposition.

The Municipality's GO Bond Ratings and Outlook are as follows:

Standard & Poor's	AAA	Outlook: Negative
Fitch Ratings	AA+	Outlook: Stable

#### Revenue Bonds

A Revenue Bond is a bond supported solely by the revenues generated from a specific project or enterprise. These are not supported by the full taxing power of the Municipality. An example would be the Alaska Center for the Performing Arts where ticket surcharges pay for that facilities' debt service on the bonds issued to finance replacement of the roof in 2004.

#### Short Term Borrowing Programs (STBP)

Short Term Borrowing Programs are similar to a bank loan or credit line, used to offer interim financing under flexible terms until they are paid off, generally with Revenue Bonds.

#### Lease/Purchase Agreements

Agreement between the Municipality and Key Government Finance, Inc. or Sun Trust that provides market rate loans to the Municipality for the purchase and eventual ownership of specific assets. The Agreements are entered into on an as-needed basis and the loans are typically repaid over the life of the asset. The debt service related to Lease/Purchase Agreements is not limited, but must fall within the maximum mill rate for the service area in which the Lease/Purchase Agreement is made.



## **Appendix F**

### **Debt Service**

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#### **TANs**

Tax Anticipation Notes (TANs) are short term notes issued by the Municipality for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year. TANs are retired prior to the current year end. The debt service related to TANs is not limited but must fall within the maximum mill rate for the service area for which the TANs are made.

## 2017 Proposed Debt Service Budgeting Requirements

Fund	DeptID	Department Description	Principal	Interest	Total P&I	Agent Fees	Total
<b>Voter-Approved GO Bonds Inside Tax Limit Calculation (5 Major Funds)</b>							
101000	124200	Municipal Emergency Ops Ctr	737,599	312,600	1,050,199	700	1,050,899
101000	215000	Health & I Senior Center	38,705	11,214	49,919	50	49,969
101000	271000	Health & I Cemetery	192,078	49,558	241,636	100	241,736
101000	353000	Fire Depa Emergency Medical Service	573,504	366,399	939,903	660	940,563
101000	121036	Economic Public Facility Repair -Areawide	326,570	279,984	606,554	220	606,774
101000	611000	Public Tra Transit	295,505	185,962	481,467	550	482,017
131000	352000	Fire Depa Anchorage Fire	2,689,628	1,160,581	3,850,209	3,500	3,853,709
141000	767100	Public Wc Anchorage Roads and Drainage	28,836,947	15,729,309	44,566,256	34,000	44,600,256
151000	485000	Police Dep Anchorage Police	137,547	61,392	198,939	475	199,414
161000	551000	Parks & R Anchorage Parks/Rec	2,016,632	834,618	2,851,250	2,510	2,853,760
<b>GO Bonds Inside Tax Cap Total</b>			<b>35,844,715</b>	<b>18,991,617</b>	<b>54,836,332</b>	<b>42,765</b>	<b>54,879,097</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>							
106000	355000	Fire Depa Girdwood Fire	11,608	707	12,315	35	12,350
162000	555900	Parks & R Eagle River Parks/Rec	303,677	53,402	357,079	400	357,479
<b>GO Bonds Outside Tax Cap Total</b>			<b>315,285</b>	<b>54,109</b>	<b>369,394</b>	<b>435</b>	<b>369,829</b>
<b>GO Bonds Total</b>			<b>36,160,000</b>	<b>19,045,726</b>	<b>55,205,726</b>	<b>43,200</b>	<b>55,248,926</b>
<b>Revenue Bond - Alaska Center for the Performing Arts (ACPA)</b>							
301000	121035	Municipal PAC Revenue Bond	125,000	172,200	297,200	-	297,200
<b>ACPA Revenue Bond Total</b>			<b>125,000</b>	<b>172,200</b>	<b>297,200</b>	<b>-</b>	<b>297,200</b>
<b>Lease/Purchase Agreements</b>							
607000	144000	IT IT Capital Infrastructure	-	80,000	80,000	-	80,000
<b>Lease/Purchase Agreements Total</b>			<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>
<b>Tax Anticipation Notes (TANS)</b>							
101000	189000	Non-Depa Public Finance and Investment	-	214,047	214,047	1	214,048
131000	352000	Fire Depa Public Finance and Investment	-	38,021	38,021	1	38,022
141000	767100	Public Wc Public Finance and Investment	-	20,862	20,862	1	20,863
151000	485000	Police Dep Public Finance and Investment	-	53,013	53,013	1	53,014
161000	551000	Parks & R Public Finance and Investment	-	3,704	3,704	1	3,705
<b>TANS Total</b>			<b>-</b>	<b>329,647</b>	<b>329,647</b>	<b>5</b>	<b>329,652</b>
<b>Other</b>							
607000	144000	IT ERP	-	803,680	803,680	15,000	818,680
<b>Other Total</b>			<b>-</b>	<b>803,680</b>	<b>803,680</b>	<b>15,000</b>	<b>818,680</b>
<b>Grand Total Funded Debt Service</b>			<b>36,285,000</b>	<b>20,431,253</b>	<b>56,716,253</b>	<b>58,205</b>	<b>56,774,458</b>

**Municipality of Anchorage**  
**Summary of Bonds Authorized but Unissued**  
**at September 30, 2016**

<b>Voter Approved Year</b>	<b>Proposition Number</b>	<b>Project Description</b>	<b>Remaining Authorized But Unissued 9/30/2016</b>
<b>General Purpose - General Obligation</b>			
2011	4	Anchorage Roads & Drainage Service Area	2,405,000
2012	2	Anchorage Roads & Drainage Service Area	6,940,000
2013	3	Anchorage Roads & Drainage Service Area	5,458,000
2014	5	Anchorage Roads & Drainage Service Area	9,180,000
2015	5	Anchorage Roads & Drainage Service Area	12,280,000
2016	5	Anchorage Roads & Drainage Service Area	36,585,000
2016	6	Anchorage Fire	1,050,000
2014	4	Anchorage Parks & Recreation Service Area	650,000
2015	4	Anchorage Parks & Recreation Service Area	2,145,000
2016	4	Anchorage Parks & Recreation Service Area	3,360,000
2014	7	Anchorage Police	650,000
2016	7	Anchorage Police	3,800,000
2013	2	Public Safety/Trans.-Areawide EMS	1,175,000
2014	2	Public Safety-(General) Areawide	585,000
2015	2	Public Safety-(Ambulances) Areawide	520,000
2015	2	Public Safety-(General) Areawide	4,370,000
2016	3	Public Safety-Areawide	3,065,000
2012	4	Public Transportation -Areawide	258,000
2013	2	Public Safety/Trans.-Areawide Trans.	510,000
2014	2	Public Transportation-Areawide	558,000
2015	2	Public Transportation-Areawide	240,000
<b>Total General Purpose - General Obligation</b>			<b>95,784,000</b>

**Municipality of Anchorage**  
**General Obligation, General Purpose Bonds**  
 Combined Annual Net Debt Service Requirements  
 as of September 30, 2016

<b>Fiscal Year</b>	<b>Principal Outstanding *</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Gross Debt Service</b>	<b>US Treasury Reimbursed Interest **</b>	<b>Total Net Debt Service</b>
2016	439,950,000	36,335,000	18,892,019	55,227,019	(778,651)	54,448,368
2017	403,615,000	36,160,000	19,045,726	55,205,726	(761,567)	54,444,158
2018	367,455,000	37,790,000	17,381,628	55,171,628	(725,251)	54,446,377
2019	329,665,000	37,450,000	15,637,074	53,087,074	(685,569)	52,401,506
2020	292,215,000	38,780,000	13,899,095	52,679,095	(643,574)	52,035,521
2021	253,435,000	30,900,000	12,045,428	42,945,428	(598,582)	42,346,846
2022	222,535,000	27,790,000	10,691,095	38,481,095	(550,176)	37,930,919
2023	194,745,000	29,030,000	9,390,421	38,420,421	(498,917)	37,921,504
2024	165,715,000	27,690,000	8,001,352	35,691,352	(444,625)	35,246,726
2025	138,025,000	24,885,000	6,691,501	31,576,501	(387,133)	31,189,368
2026	113,140,000	18,835,000	5,474,726	24,309,726	(326,491)	23,983,235
2027	94,305,000	19,710,000	4,534,375	24,244,375	(262,529)	23,981,847
2028	74,595,000	16,125,000	3,543,189	19,668,189	(192,888)	19,475,301
2029	58,470,000	12,235,000	2,721,356	14,956,356	(117,801)	14,838,555
2030	46,235,000	12,790,000	2,087,495	14,877,495	(39,767)	14,837,728
2031	33,445,000	9,380,000	1,541,759	10,921,759	-	10,921,759
2032	24,065,000	7,735,000	1,131,950	8,866,950	-	8,866,950
2033	16,330,000	6,195,000	745,200	6,940,200	-	6,940,200
2034	10,135,000	6,500,000	435,450	6,935,450	-	6,935,450
2035	3,635,000	3,635,000	145,400	3,780,400	-	3,780,400
<b>Totals</b>		<b>439,950,000</b>	<b>154,036,240</b>	<b>593,986,240</b>	<b>(7,013,522)</b>	<b>586,972,718</b>

**Notes:**

\* At the beginning of the calendar year (Debt Service does not change during the year unless new debt is issued or existing debt is refinanced. As of June 2016, the State of Alaska pays approximately 42% of the debt service on Anchorage General Obligation School Bonds. These payments are subject to annual appropriation by the State Legislature. In 2015 the State Legislature put a freeze on future reimbursement activities on any new school bonding).

\*\* Federal reimbursement for Build America Bonds Subsidy (BABS) was cut by 8.7%, 7.3%, 7.2%, and 6.8% for FY 2013, 2014, 2015, and 2016 respectively.

## Appendix G

### General Government Tax Rate Trends

<b>Tax District <sup>1</sup></b>	<b>2007 <sup>2</sup></b>	<b>2008 <sup>2</sup></b>	<b>2009 <sup>2</sup></b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017 <sup>3</sup></b>
School District	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06	6.84	6.73	TBD in Spring
1	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16	8.30
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56	5.55	5.73	5.94
3, 8	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16	8.30
4	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49	3.94	4.85	4.67
5	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28	5.54	5.72	5.76
9, 11, 23, 43	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97	5.01	5.18	5.37
10, 50	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73	7.94	7.99	8.25
12	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31	8.30	8.48	8.67
15	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15	(0.12)
16, 56	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53	2.79	2.97	3.03
22, 51	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24	6.72	6.78	6.93
30	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29	5.72	5.78	5.91
31	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36	7.35	7.53	7.69
42	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89	5.10	5.40	5.39
46	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30	6.42	6.53	6.79
47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77	4.11	4.22	4.34
55	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33	4.59	4.77	4.78
57	-	-	-	-	-	-	-	5.56	5.55	5.73	5.94

<sup>1</sup> 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.

<sup>2</sup> These tax rates do not include the tax relief.

<sup>3</sup> 2016 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated prior to April 2016 when the actual 2016 tax rates will be set by the Assembly.

## Appendix H

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

NOTE: The tax rates in this appendix are based on preliminary assessed valuation and exclude 2017 taxes related to ASD. Assessed valuations and tax rates will be updated prior to April 2017 when the actual 2017 tax rates will be set by the Assembly.

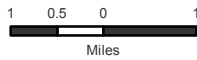
<b>Tax District</b>	<b>Areawide<sup>1</sup></b>	<b>Fire</b>	<b>Police</b>	<b>Parks &amp; Rec</b>	<b>Roads</b>	<b>MOA Total</b>
1	(12)	234	315	57	236	830
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	(12)	234	315	57	-	594
3, 8	(12)	234	315	57	236	830
4	(12)	-	-	-	479	467
5	(12)	-	315	-	273	576
9, 11, 23, 43	(12)	234	315	-	-	537
10, 50	(12)	234	315	105	183	825
12	(12)	234	315	57	273	867
15	(12)	-	-	-	-	(12)
16, 56	(12)	-	315	-	-	303
22, 51	(12)	102	315	105	183	693
30, 58	(12)	-	315	105	183	591
31	(12)	234	315	57	175	769
42	(12)	-	315	-	236	539
46	(12)	234	315	105	37	679
47	(12)	-	315	105	26	434
55	(12)	-	315	-	175	478
57	(12)	234	315	57	-	594
58	(12)	0	315	57	-	360

<sup>1</sup> 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 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.

# Municipality of Anchorage Tax District Map

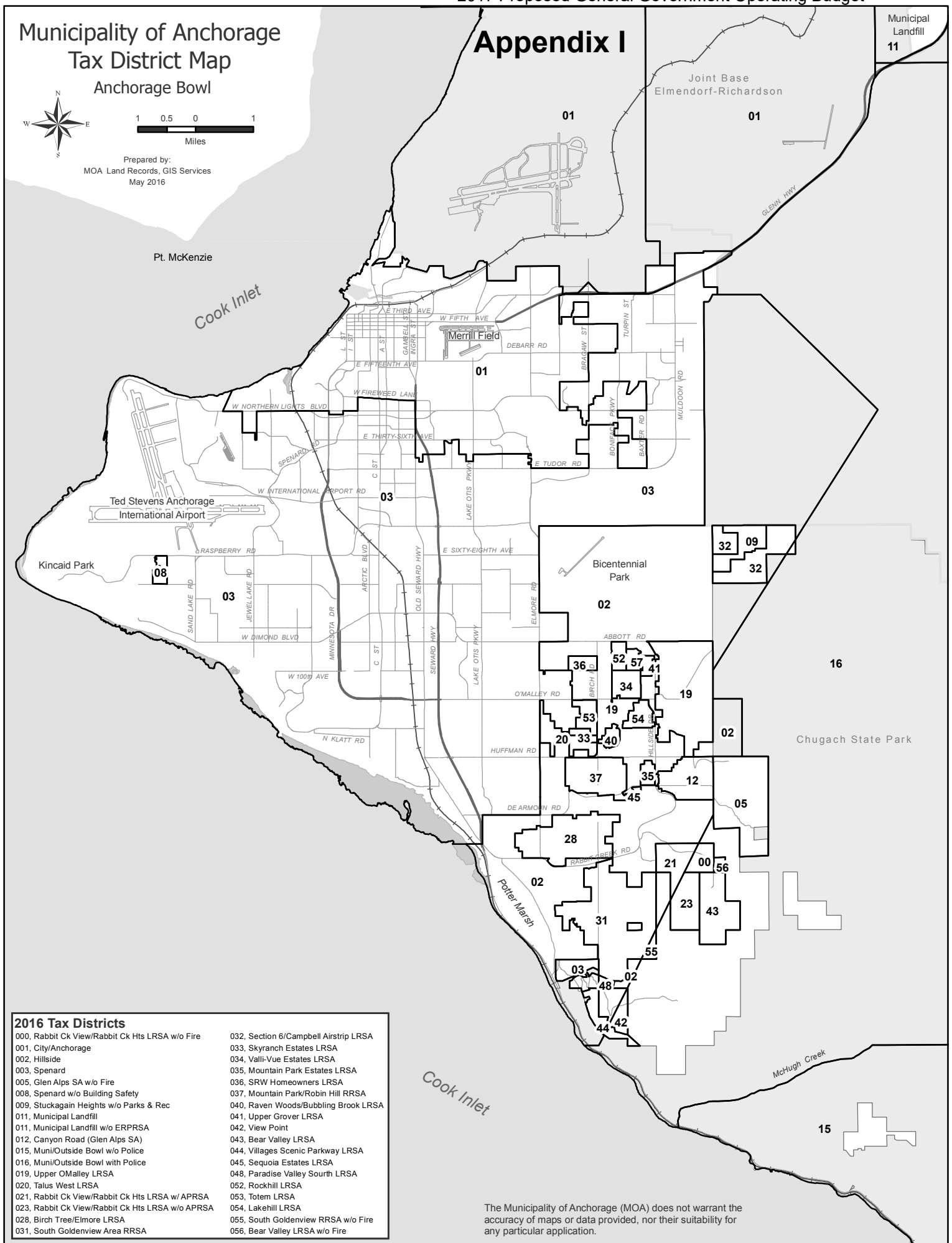
## Anchorage Bowl



Prepared by:  
MOA Land Records, GIS Services  
May 2016

## Appendix I

Municipal  
Landfill  
11



### 2016 Tax Districts

000, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire	032, Section 6/Campbell Airstrip LRSA
001, City/Anchorage	033, Skyranche Estates LRSA
002, Hillside	034, Valli-Vue Estates LRSA
003, Spenard	035, Mountain Park Estates LRSA
005, Glen Alps SA w/o Fire	036, SRW Homeowners LRSA
008, Spenard w/o Building Safety	037, Mountain Park/Robin Hill RRSA
009, Stuckagain Heights w/o Parks & Rec	040, Raven Woods/Bubbling Brook LRSA
011, Municipal Landfill	041, Upper Grover LRSA
011, Municipal Landfill w/o ERPSA	042, View Point
012, Canyon Road (Glen Alps SA)	043, Bear Valley LRSA
015, Muni/Outside Bowl w/o Police	044, Villages Scenic Parkway LRSA
016, Muni/Outside Bowl with Police	045, Sequoia Estates LRSA
019, Upper O'Malley LRSA	048, Paradise Valley South LRSA
020, Talus West LRSA	052, Rockhill LRSA
021, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	053, Totem LRSA
023, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	054, Lakehill LRSA
028, Birch Tree/Elmore LRSA	055, South Goldenview RRSA w/o Fire
031, South Goldenview Area RRSA	056, Bear Valley LRSA w/o Fire

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

# Municipality of Anchorage Tax District Map

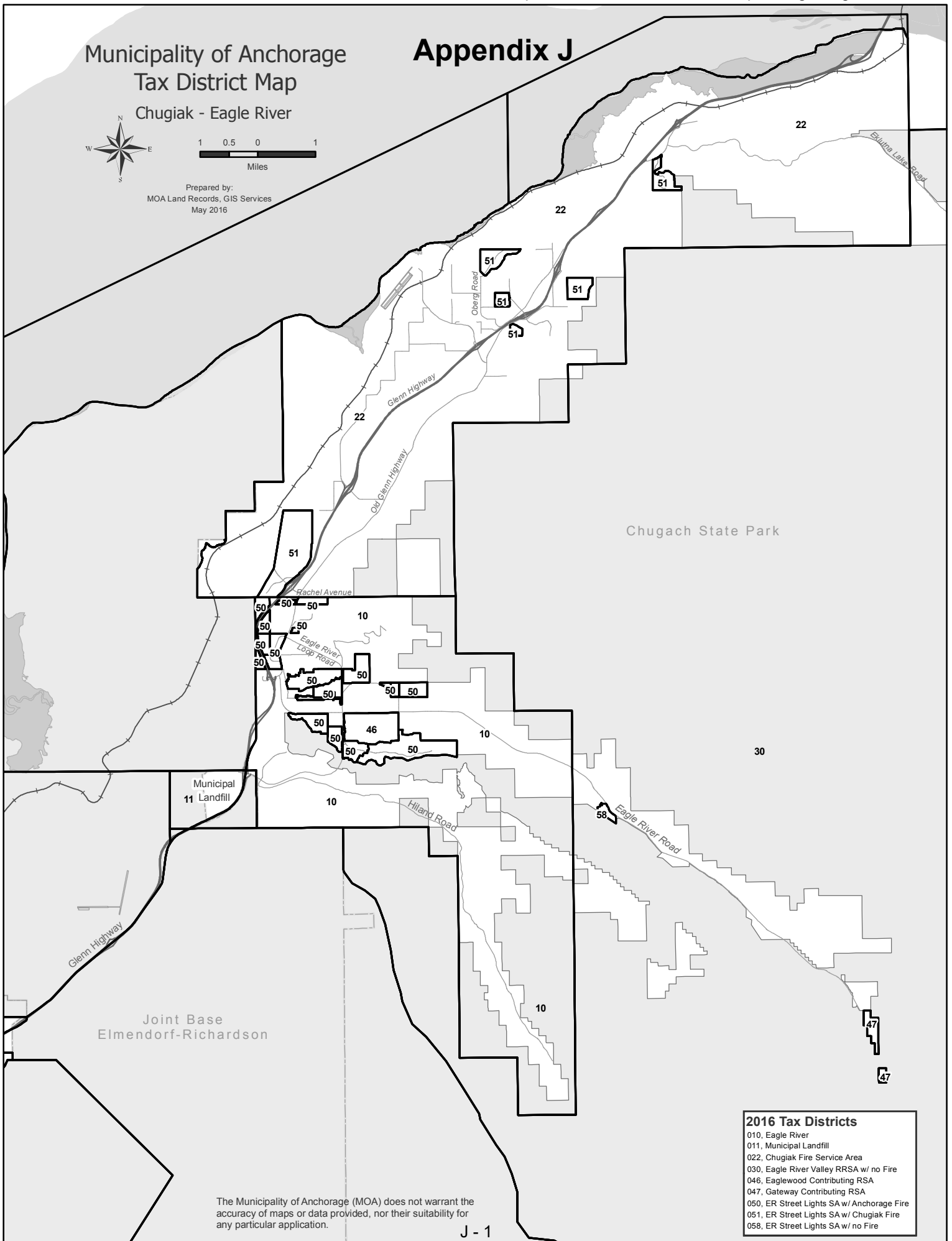
## Appendix J

Chugiak - Eagle River



1 0.5 0 1  
Miles

Prepared by:  
MOA Land Records, GIS Services  
May 2016



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

### 2016 Tax Districts

- 010, Eagle River
- 011, Municipal Landfill
- 022, Chugiak Fire Service Area
- 030, Eagle River Valley RRSA w/ no Fire
- 046, Eaglewood Contributing RSA
- 047, Gateway Contributing RSA
- 050, ER Street Lights SA w/ Anchorage Fire
- 051, ER Street Lights SA w/ Chugiak Fire
- 058, ER Street Lights SA w/ no Fire



Municipality of Anchorage  
Tax District Map  
Girdwood

Appendix K



0.5 0.25 0 0.5  
Miles

Prepared by:  
MOA Land Records, GIS Services  
May 2016

Chugach State Park

Chugach  
National  
Forest

Turnagain Arm

**2016 Tax Districts**

04, Girdwood Valley Service Area  
015, Muni/Outside Bowl w/o Police

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

## **Appendix L**

### **Chugiak Fire Service Area**

(Fund 104000)

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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 2016 Revised budget. It includes \$51,328 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 actual 2017 taxes to be collected will be based on the 2017 Revised budget that will be presented to the Assembly for approval in April.

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 2017 mill rate, based on the 2017 Proposed budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 1,254,005}{\$ 1,231,597,001} \times 1,000 = 1.02$$

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,039,945	1,006,555	1,006,555	-
<b>Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,555</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	191,992	271,978	298,778	9.85%
<b>Function Cost Total</b>	<b>1,231,937</b>	<b>1,278,533</b>	<b>1,305,333</b>	<b>2.10%</b>
Program Generated Revenue	(157,637)	(41,009)	(51,328)	25.16%
<b>Net Cost Total</b>	<b>1,074,300</b>	<b>1,237,524</b>	<b>1,254,005</b>	<b>1.33%</b>

**Direct Cost by Category**

Salaries and Benefits	-	-	-	-
Supplies	30,610	-	-	-
Travel	-	-	-	-
Contractual/Other Services	968,366	1,006,555	1,006,555	-
Debt Service	-	-	-	-
Equipment, Furnishings	40,969	-	-	-
<b>Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,555</b>	<b>-</b>

**Position Summary as Budgeted**

Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Supplies	30,610	-	-	-
Travel	-	-	-	-
Contractual/Other Services	968,366	1,006,555	1,006,555	-
<b>Manageable Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,555</b>	<b>-</b>
 Debt Service	 -	 -	 -	 -
<b>Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,555</b>	<b>-</b>
 <b>Intragovernmental Charges</b>				
Charges from/to Other Departments	191,992	271,978	298,778	9.85%
 <b>Program Generated Revenue</b>				
408380 - Prior Yr Exp Recov	(95,444)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(95,444)</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	1,039,945	1,006,555	1,006,555	-
Debt Service	-	-	-	-
Charges from/to Other Departments	191,992	271,978	298,778	9.85%
Program Generated Revenue Total	(95,444)	-	-	-
<b>Net Cost Total</b>	<b>1,136,493</b>	<b>1,278,533</b>	<b>1,305,333</b>	<b>2.10%</b>

## **Appendix M**

### **Girdwood Valley Service Area**

(Fund 106000)

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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, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley 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 2017 Proposed budget. It includes \$64,452 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 actual 2017 taxes to be collected will be based on the 2017 Revised budget that will be presented to the Assembly for approval in April.

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 2017 mill rate, based on the 2017 Proposed budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 2,584,672}{\$ 539,755,030} \times 1,000 = 4.79$$

## Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 558000 (5480), 746000, 189130 (9255))

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Fire and Rescue (355000) - Department: Fire	725,175	722,362	727,190	0.67%
Police (450000) - Department: Police	-	318,876	318,876	-
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	236,953	253,728	253,552	-0.07%
Street Maintenance (746000) - Department: Maintenance & Op	959,584	974,773	1,005,831	3.19%
<b>Direct Cost Total</b>	<b>1,921,712</b>	<b>2,269,739</b>	<b>2,305,449</b>	<b>1.57%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	276,365	342,548	358,675	4.71%
<b>Function Cost Total</b>	<b>2,198,077</b>	<b>2,612,287</b>	<b>2,664,124</b>	<b>1.98%</b>
Program Generated Revenue	(148,495)	(71,299)	(79,452)	11.43%
<b>Net Cost Total</b>	<b>2,049,582</b>	<b>2,540,988</b>	<b>2,584,672</b>	<b>1.72%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	149,377	230,172	233,482	1.44%
Supplies	92,380	108,184	106,752	-1.32%
Travel	-	-	-	-
Contractual/OtherServices	1,656,584	1,918,861	1,947,865	1.51%
Debt Service/Depreciation	23,370	7,522	12,350	64.19%
Equipment, Furnishings	-	5,000	5,000	-
<b>Direct Cost Total</b>	<b>1,921,712</b>	<b>2,269,739</b>	<b>2,305,449</b>	<b>1.57%</b>

### Position Summary as Budgeted

Full-Time	1	2	2	-
Part-Time	2	1	1	-
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Supplies	19,986	-	-	-
Travel	-	-	-	-
Contractual/Other Services	681,819	714,840	714,840	-
<b>Manageable Direct Cost Total</b>	<b>701,805</b>	<b>714,840</b>	<b>714,840</b>	<b>-</b>
 Debt Service	 23,370	 7,522	 12,350	 64.19%
<b>Direct Cost Total</b>	<b>725,175</b>	<b>722,362</b>	<b>727,190</b>	<b>0.67%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	146,404	204,855	222,397	8.56%
<b>Program Generated Revenue</b>				
9672 - Prior Yr Expense Recovery	(287)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(287)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	701,805	714,840	714,840	-
Debt Service	23,370	7,522	12,350	64.19%
Charges from/to Other Departments	146,404	204,855	222,397	8.56%
<b>Net Cost Total</b>	<b>871,292</b>	<b>927,217</b>	<b>949,587</b>	<b>2.41%</b>

**Girdwood Valley Police Services****Department: Police****Division: Operations**

(Fund Center # 450000)

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	318,876	318,876	-
<b>Manageable Direct Cost Total</b>	-	<b>318,876</b>	<b>318,876</b>	-
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	-	<b>318,876</b>	<b>318,876</b>	-
 <b>Net Cost</b>				
Manageable Direct Cost	-	318,876	318,876	-
Debt Service	-	-	-	-
<b>Net Cost Total</b>	-	<b>318,876</b>	<b>318,876</b>	-



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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	7,794	7,913	1.53%
Supplies	21,769	36,784	36,489	-0.80%
Travel	2	-	-	-
Contractual/Other Services	215,183	204,150	204,150	-
<b>Manageable Direct Cost Total</b>	<b>236,953</b>	<b>253,728</b>	<b>253,552</b>	<b>-0.07%</b>
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	<b>236,953</b>	<b>253,728</b>	<b>253,552</b>	<b>-0.07%</b>
 <b>Intragovernmental Charges</b>				
Charges from/to Other Departments	67,566	73,619	72,343	-1.73%
 <b>Program Generated Revenue</b>				
9444 - Camping Fees	(2,907)	-	-	-
406280 - Prgrm, Lessons, & Camps	(7,349)	(7,000)	(3,500)	-50.00%
406310 - Camping Fees	-	-	(3,500)	100.00%
<b>Program Generated Revenue Total</b>	<b>(10,256)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	236,953	253,728	253,552	-0.07%
Debt Service	-	-	-	-
Charges from/to Other Departments	67,566	73,619	72,343	-1.73%
Program Generated Revenue Total	(10,256)	(7,000)	(7,000)	-
<b>Net Cost Total</b>	<b>294,263</b>	<b>320,347</b>	<b>318,895</b>	<b>-0.45%</b>

**Girdwood Valley Street Maintenance**  
**Department: Maintenance & Operations**  
**Division: Street Maintenance**  
(Fund Center # 746000)

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
501130 - Unemployment Ins	-	262	265	1.15%
<b>Salaries and Benefits</b>	149,377	222,378	225,569	1.43%
<b>Supplies</b>	50,625	71,400	70,263	-1.59%
<b>Travel</b>	-	-	-	-
<b>Equipment, Furnishings</b>	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>959,584</b>	<b>974,773</b>	<b>1,005,831</b>	<b>3.19%</b>
 <b>Debt Service</b>	 -	 -	 -	 -
 <b>Direct Cost Total</b>	 <b>959,584</b>	 <b>974,773</b>	 <b>1,005,831</b>	 <b>3.19%</b>
<hr/>				
<b>Intragovernmental Charges</b>				
Charges to Other Departments	-	-	-	-
 <b>Program Generated Revenue</b>				
9442 - Sport and Park Activities	(8,884)	-	-	-
9672 - Prior Yr Expense Recovery	(50,000)	-	-	-
406080 - Lease & Rental Revenue-HLB	-	-	-	-
408405 - Lease & Rental Revenue	-	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(58,884)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	959,584	974,773	1,005,831	3.19%
Debt Service	-	-	-	-
Charges to Other Departments	-	-	-	-
Program Generated Revenue Total	(58,884)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>963,095</b>	<b>1,030,847</b>	<b>1,061,766</b>	<b>3.00%</b>

## Appendix N

### Chugiak, Birchwood, Eagle River Rural Road Service Area

(Fund 119000)

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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 2017 Proposed budget. It includes \$320,477 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.

The actual 2017 taxes to be collected will be based on the 2017 Revised budget that will be presented to the Assembly for approval in April.

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 2017 mill rate, based on the 2017 Proposed budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 6,772,292}{\$ 3,696,225,425} \times 1,000 = 1.83$$

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Operations of CBERRRSA (744900) - Department: Public Work	3,168,857	3,435,695	3,410,657	-0.73%
ER Contribution to CIP (747300) - Department: Public Works Ac	3,316,948	3,562,573	3,562,573	-
<b>Direct Cost Total</b>	<b>6,485,805</b>	<b>6,998,268</b>	<b>6,973,230</b>	<b>-0.36%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	101,154	116,469	146,139	25.47%
<b>Function Cost Total</b>	<b>6,586,959</b>	<b>7,114,737</b>	<b>7,119,369</b>	<b>0.07%</b>
Program Generated Revenue	(324,351)	(335,953)	(347,077)	3.31%
<b>Net Cost Total</b>	<b>6,262,608</b>	<b>6,778,784</b>	<b>6,772,292</b>	<b>-0.10%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	504,387	542,771	526,438	-3.01%
Supplies	31,980	169,940	167,287	-1.56%
Travel	-	-	-	-
Contractual/Other Services	5,947,972	6,279,557	6,273,505	-0.10%
Debt Service	-	-	-	-
Equipment, Furnishings	1,466	6,000	6,000	-
<b>Direct Cost Total</b>	<b>6,485,805</b>	<b>6,998,268</b>	<b>6,973,230</b>	<b>-0.36%</b>

**Position Summary as Budgeted**

Full-Time	4	4	4	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	504,387	542,771	526,438	-3.01%
<b>Supplies</b>	31,980	169,940	167,287	-1.56%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	2,631,024	2,716,984	2,710,932	-0.22%
<b>Equipment, Furnishings</b>	1,466	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>3,168,857</b>	<b>3,435,695</b>	<b>3,410,657</b>	<b>-0.73%</b>
 <b>Debt Service</b>	-	-	-	-
 <b>Direct Cost Total</b>	<b>3,168,857</b>	<b>3,435,695</b>	<b>3,410,657</b>	<b>-0.73%</b>
 <b>Intragovernmental Charges</b>				
Charges from/to Other Departments	101,154	116,469	146,139	25.47%
 <b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(9,346)	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
9494 - Copier Fees	(62)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(9,408)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	3,168,857	3,435,695	3,410,657	-0.73%
Debt Service	-	-	-	-
Charges from/to Other Departments	101,154	116,469	146,139	25.47%
Charges to Other Departments	-	-	-	-
Program Generated Revenue Total	(9,408)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>3,260,603</b>	<b>3,525,564</b>	<b>3,530,196</b>	<b>0.13%</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,562,573	3,562,573	-
<b>Manageable Direct Cost Total</b>	<b>3,316,948</b>	<b>3,562,573</b>	<b>3,562,573</b>	<b>-</b>
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	<b>3,316,948</b>	<b>3,562,573</b>	<b>3,562,573</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	3,316,948	3,562,573	3,562,573	-
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>3,316,948</b>	<b>3,562,573</b>	<b>3,562,573</b>	<b>-</b>

# Appendix O

## Eagle River-Chugiak Park and Recreational Service Area

(Fund 162000)

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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 2017 Proposed budget. It includes \$85,911 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 actual 2017 taxes to be collected will be based on the 2017 Revised budget that will be presented to the Assembly for approval in April.

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 2017 mill rate, based on the 2017 Proposed budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 4,190,383}{\$ 3,989,013,595} \times 1,000 = 1.05$$

The actual 2017 mill rate will be based on the 2017 Revised budget with updated/revised IGCs and will be recalculated with updated assessed values to not exceed 1.00 mill.

## 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))

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	36,173	39,416	41,044	4.13%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,392,640	1,975,355	2,052,331	3.90%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	1,313,869	247,431	357,479	44.48%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	565,652	636,344	642,276	0.93%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,155,459	1,200,750	1,200,750	-
<b>Direct Cost Total</b>	<b>4,463,793</b>	<b>4,149,296</b>	<b>4,343,880</b>	<b>4.69%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	249,827	312,481	415,516	32.97%
<b>Function Cost Total</b>	<b>4,713,620</b>	<b>4,461,777</b>	<b>4,759,396</b>	<b>6.67%</b>
Program Generated Revenue	(609,529)	(532,047)	(569,013)	6.95%
<b>Net Cost Total</b>	<b>4,104,091</b>	<b>3,929,730</b>	<b>4,190,383</b>	<b>6.63%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,378,717	1,672,639	1,785,565	6.75%
Supplies	213,873	284,065	283,968	-0.03%
Travel	-	-	-	-
Contractual/Other Services	1,552,269	1,935,321	1,907,028	-1.46%
Debt Service/Depreciation	1,313,869	247,431	357,479	44.48%
Equipment, Furnishings	5,066	9,840	9,840	-
<b>Direct Cost Total</b>	<b>4,463,793</b>	<b>4,149,296</b>	<b>4,343,880</b>	<b>4.69%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	10	10	10	-
Part-Time	37	37	37	-
<b>Position Total</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>-</b>



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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	-	<b>50,000</b>	<b>50,000</b>	-
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	-	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	5,578	5,678	950	-83.27%
<b>Net Cost</b>				
Manageable Direct Cost	-	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	5,578	5,678	950	-83.27%
<b>Net Cost Total</b>	<b>5,578</b>	<b>55,678</b>	<b>50,950</b>	<b>-8.49%</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	22,974	24,316	25,944	6.70%
Supplies	1,768	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,432	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>36,173</b>	<b>39,416</b>	<b>41,044</b>	<b>4.13%</b>
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	<b>36,173</b>	<b>39,416</b>	<b>41,044</b>	<b>4.13%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	5,384	6,851	6,600	-3.66%
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(3,821)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(3,821)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	36,173	39,416	41,044	4.13%
Debt Service	-	-	-	-
Charges from/to Other Departments	5,384	6,851	6,600	-3.66%
Program Generated Revenue Total	(3,821)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>37,736</b>	<b>38,267</b>	<b>39,644</b>	<b>3.60%</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	876,360	1,122,526	1,226,934	9.30%
<b>Supplies</b>	187,873	253,655	253,593	-0.02%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	323,342	590,334	562,964	-4.64%
<b>Equipment, Furnishings</b>	5,066	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,392,640</b>	<b>1,975,355</b>	<b>2,052,331</b>	<b>3.90%</b>
 <b>Debt Service</b>	-	-	-	-
 <b>Direct Cost Total</b>	<b>1,392,640</b>	<b>1,975,355</b>	<b>2,052,331</b>	<b>3.90%</b>
 <b>Intragovernmental Charges</b>				
Charges from/to Other Departments	195,035	253,979	362,958	42.91%
 <b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(27,932)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(19,950)	(21,600)	(21,600)	-
9672 - Prior Yr Expense Recovery	(19)	-	-	-
9798 - Miscellaneous Revenues	(6,252)	-	-	-
406280 - Prgm, Lessons, & Camps	(129,518)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(79,067)	(57,000)	(57,000)	-
<b>Program Generated Revenue Total</b>	<b>(262,738)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	1,392,640	1,975,355	2,052,331	3.90%
Debt Service	-	-	-	-
Charges from/to Other Departments	195,035	253,979	362,958	42.91%
Program Generated Revenue Total	(262,738)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>1,324,937</b>	<b>2,004,232</b>	<b>2,190,187</b>	<b>9.28%</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
 <b>Debt Service</b>	1,313,869	247,431	357,479	44.48%
<b>Direct Cost Total</b>	<b>1,313,869</b>	<b>247,431</b>	<b>357,479</b>	<b>44.48%</b>
<hr/>				
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	-	-	-	-
 <b>Net Cost</b>				
Debt Service	1,313,869	247,431	357,479	44.48%
<b>Net Cost Total</b>	<b>1,313,869</b>	<b>247,431</b>	<b>357,479</b>	<b>44.48%</b>

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

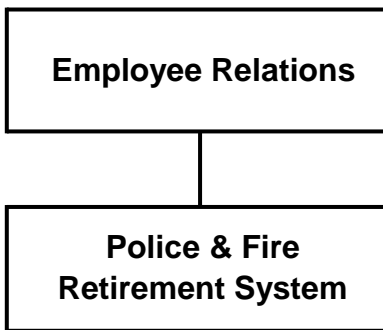
	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	479,384	525,797	532,687	1.31%
Supplies	24,232	27,410	27,375	-0.13%
Travel	-	-	-	-
Contractual/Other Services	62,037	83,137	82,214	-1.11%
<b>Manageable Direct Cost Total</b>	<b>565,652</b>	<b>636,344</b>	<b>642,276</b>	<b>0.93%</b>
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	<b>565,652</b>	<b>636,344</b>	<b>642,276</b>	<b>0.93%</b>
 <b>Intragovernmental Charges</b>				
Charges from/to Other Departments	43,830	45,973	45,008	-2.10%
 <b>Program Generated Revenue</b>				
406300 - Aquatics	(247,988)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	(120)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(248,108)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	565,652	636,344	642,276	0.93%
Debt Service	-	-	-	-
Charges from/to Other Departments	43,830	45,973	45,008	-2.10%
Program Generated Revenue Total	(248,108)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>361,374</b>	<b>432,317</b>	<b>437,284</b>	<b>1.15%</b>

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,155,459	1,200,750	1,200,750	-
<b>Manageable Direct Cost Total</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>1,200,750</b>	<b>-</b>
 Debt Service	-	-	-	-
 <b>Direct Cost Total</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>1,200,750</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
 <b>Net Cost</b>				
Manageable Direct Cost	1,155,459	1,200,750	1,200,750	-
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>1,200,750</b>	<b>-</b>

## **Appendix P**

### **Police & Fire Retirement System**



## **Police and Fire Retirement System**

### **Purpose**

Carry out administration of retirement benefits for current and future retirees and beneficiaries of the Police and Fire Retirement System, in accordance with provisions contained in AMC 3.85 for the exclusive benefit of the members by prudently managing and investing Plan assets.

### **Description of System**

Police and Fire Retirement System is comprised of three retirement plans, all of which were created for the purpose of encouraging qualified personnel to enter and remain in the service of the Municipality of Anchorage as police officers and firefighters through the establishment of a system of retirement, disability and death benefits for members, participants and their beneficiaries. This system is intended to be a contractual relationship in accordance with the provisions of Article XII, Section 7, of the Constitution of Alaska.

The members are separated into three plans:

- Plan I for members employed on or before June 30, 1977
- Plan II for members employed on or after July 1, 1977, and before April 17, 1984
- Plan III for members employed on or after April 17, 1984 and prior to May 25, 1994

No other person is eligible to participate in the system. Re-employed or rehired members shall, at the time of employment, be required to participate in the State of Alaska Pension Plan (PERS) and are not eligible to again participate in the retirement system.

The system was set up to operate on the investment earnings of the Trust fund but, because of losses incurred due to market conditions in 2008, the Municipality has been making annual contributions from the Police and Fire departments to bring the fund back to fully funded/self-sustaining.

The Trust is administered by a nine-person board of trustees.

The management of the Trust Fund and payment of retirement benefits are reported in Contractual/Other Services but are not budgeted or appropriated. The operating budget for the administration of the System is appropriated as a section with the GGOB.



## Police & Fire Retirement System Department Summary

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost by Division</b>				
Police & Fire Retirement System Administration	34,341,594	943,217	835,916	(11.38%)
<b>Direct Cost Total</b>	<b>34,341,594</b>	<b>943,217</b>	<b>835,916</b>	<b>(11.38%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	59,115	57,910	57,394	(0.89%)
<b>Function Cost Total</b>	<b>34,400,710</b>	<b>1,001,127</b>	<b>893,310</b>	<b>(10.77%)</b>
Program Generated Revenue	(9,453,622)	(7,249,700)	(10,527,704)	45.22%
<b>Net Cost Total</b>	<b>24,947,088</b>	<b>(6,248,573)</b>	<b>(9,634,394)</b>	<b>54.19%</b>
<hr/>				
<b>Direct Cost by Category</b>				
Salaries and Benefits	409,500	502,658	413,349	(17.77%)
Supplies	1,689	2,600	2,599	(0.04%)
Travel	-	34,000	34,000	-
Contractual/Other Services	33,928,837	392,759	374,768	(4.58%)
Debt Service	-	-	-	-
Depreciation/Amortization	665	1,200	1,200	-
Equipment, Furnishings	903	10,000	10,000	-
<b>Direct Cost Total</b>	<b>34,341,594</b>	<b>943,217</b>	<b>835,916</b>	<b>(11.38%)</b>
<hr/>				
<b>Position Summary as Budgeted</b>				
Full-Time	3	4	3	(25.00%)
Part-Time	1	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>(25.00%)</b>

**Police & Fire Retirement System**  
**Division Summary**  
**Police & Fire Retirement System Administration**  
(Fund Center # 172300, 172100, 172200, 171000)

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	409,500	502,658	413,349	(17.77%)
Supplies	1,689	2,600	2,599	(0.04%)
Travel	-	34,000	34,000	-
Contractual/Other Services	33,928,837	392,759	374,768	(4.58%)
Equipment, Furnishings	903	10,000	10,000	-
<b>Manageable Direct Cost Total</b>	<b>34,340,929</b>	<b>942,017</b>	<b>834,716</b>	<b>(11.39%)</b>
Debt Service	-	-	-	-
Depreciation/Amortization	665	1,200	1,200	-
<b>Non-Manageable Direct Cost Total</b>	<b>665</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>34,341,594</b>	<b>943,217</b>	<b>835,916</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	59,115	57,910	57,394	(0.89%)
<b>Function Cost Total</b>	<b>34,400,710</b>	<b>1,001,127</b>	<b>893,310</b>	<b>(10.77%)</b>
<b>Program Generated Revenue by Fund</b>				
Fund 715000 - Police/Fire Retirement Trust	9,453,622	7,249,700	10,527,704	45.22%
<b>Program Generated Revenue Total</b>	<b>9,453,622</b>	<b>7,249,700</b>	<b>10,527,704</b>	<b>45.22%</b>
<b>Net Cost Total</b>	<b>24,947,088</b>	<b>(6,248,573)</b>	<b>(9,634,394)</b>	<b>54.19%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	3	4	3	(25.00%)
Part-Time	1	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>(25.00%)</b>

## Police & Fire Retirement System Division Detail

### Police & Fire Retirement System Administration

(Fund Center # 172300, 172100, 172200, 171000)

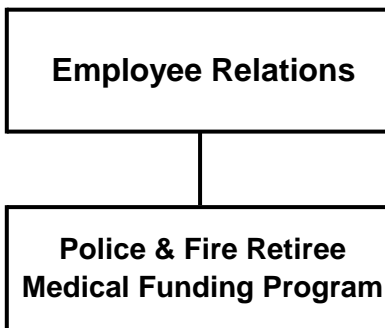
	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	409,500	502,658	413,349	(17.77%)
Supplies	1,689	2,600	2,599	(0.04%)
Travel	-	34,000	34,000	-
Contractual/Other Services	33,928,837	392,759	374,768	(4.58%)
Equipment, Furnishings	903	10,000	10,000	-
<b>Manageable Direct Cost Total</b>	<b>34,340,929</b>	<b>942,017</b>	<b>834,716</b>	<b>(11.39%)</b>
Debt Service	-	-	-	-
Depreciation/Amortization	665	1,200	1,200	-
<b>Non-Manageable Direct Cost Total</b>	<b>665</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>34,341,594</b>	<b>943,217</b>	<b>835,916</b>	<b>(11.38%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	59,115	57,910	57,394	(0.89%)
<b>Program Generated Revenue</b>				
408580 - Miscellaneous Revenues	45,625	-	-	-
430040 - Employee Contribution to PFRS	190,060	155,180	135,000	(13.00%)
440010 - GCP CshPool ST-Int(MOA/ML&P)	796	-	-	-
440050 - Other Int Income	3,534,030	-	-	-
440070 - Dividend Income	2,266,257	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(10,099,463)	-	-	-
440090 - RlzdGns&LsOnSleofInv	7,625,396	-	-	-
450010 - Contributions from Other Funds	5,890,921	7,094,520	10,392,704	46.49%
<b>Program Generated Revenue Total</b>	<b>9,453,622</b>	<b>7,249,700</b>	<b>10,527,704</b>	<b>45.22%</b>
<b>Net Cost</b>				
Direct Cost Total	34,341,594	943,217	835,916	(11.38%)
Charges by/to Other Departments Total	59,115	57,910	57,394	(0.89%)
Program Generated Revenue Total	(9,453,622)	(7,249,700)	(10,527,704)	45.22%
<b>Net Cost Total</b>	<b>24,947,088</b>	<b>(6,248,573)</b>	<b>(9,634,394)</b>	<b>54.19%</b>

#### Position Detail as Budgeted

	2015 Revised		2016 Revised		2017 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Director	1	-	1	-	1	-
Retirement Specialist I	1	-	1	-	-	-
Retirement Specialist II	-	-	1	-	1	-
Retirement Specialist IV	1	1	1	-	1	-
<b>Position Detail as Budgeted Total</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>-</b>	<b>3</b>	<b>-</b>

## **Appendix Q**

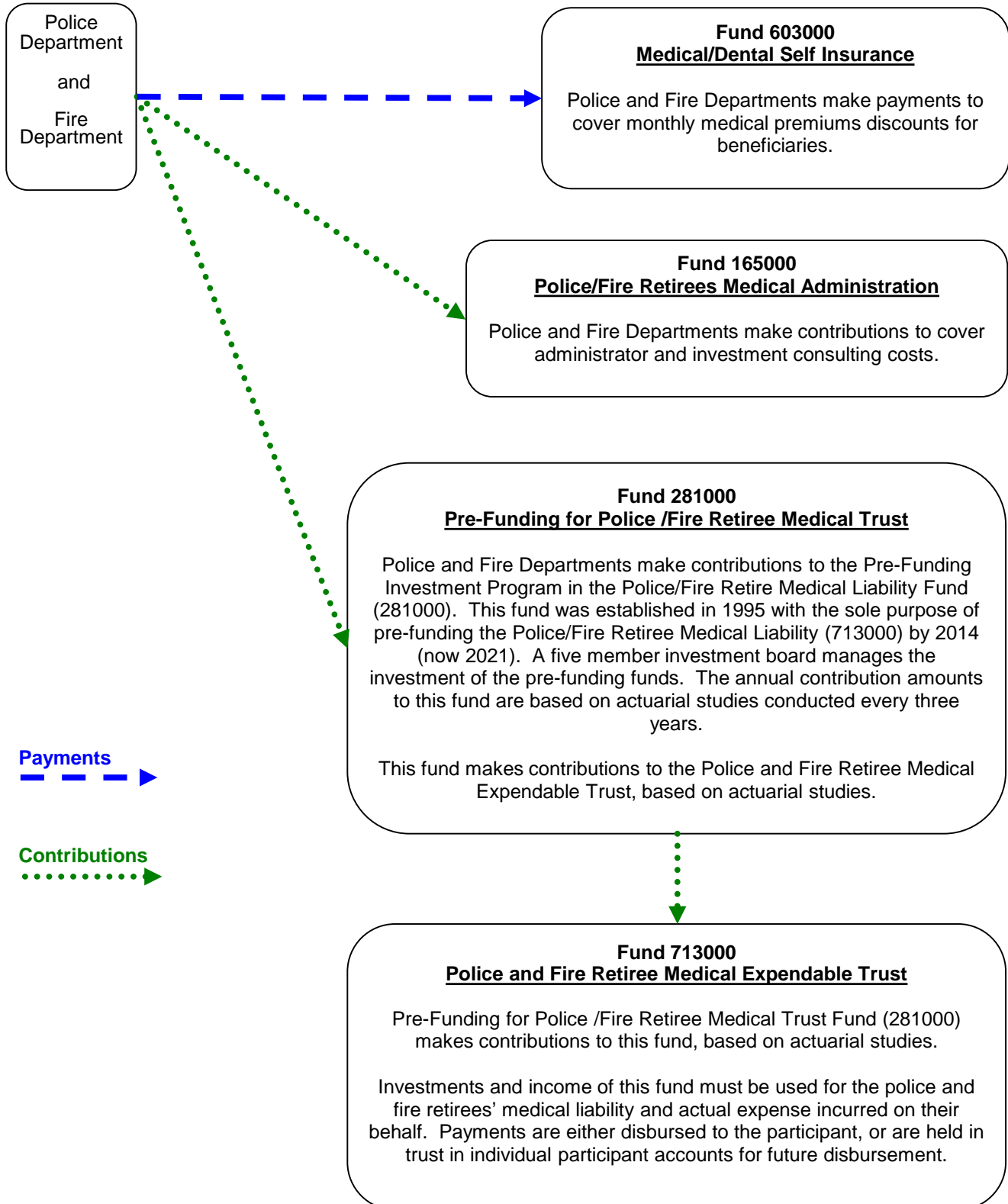
### **Police & Fire Retiree Medical Funding Program**



## Police and Fire Retiree Medical Funding Program

### Flow of Funds

**AMC 3.87 and AMC 3.88**



## **Police and Fire Retiree Medical Funding Program**

### **Purpose**

Administer the health reimbursement arrangement (HRA) for those receiving retirement benefits under the Police and Fire Retirement System in accordance with provisions contained in AMC 3.87 and AMC 3.88.

### **Description**

Police and Fire Retiree Medical system is a defined contribution plan. The Municipality will pay a predetermined amount to a Trust, for the employee's benefit. The employee will be able to choose from a variety of options as to how to spend the money in his or her account (they are not limited to the insurance provided by the Municipality).

The membership qualifications are:

- Must be beneficiary of the Police and Fire Retirement System
- Hired prior to January 1, 1995
- Retire on or after January 1, 1995.

The program also provides coverage to spouses and eligible dependents. The system is closed; no other person is eligible to participate in the system.

Police and Fire Departments make contributions to cover administrator and investment consulting costs in Police/Fire Retirees Medical Administration Fund (165000).

Police and Fire Departments also make contributions to the Pre-Funding Investment Program in the Police/Fire Retiree Medical Liability Fund (281000). This fund was established in 1995 with the sole purpose of pre-funding, via contributions, the Police/Fire Retiree Medical Liability (713000) by 2014 (was 2021, now 2034). A five member investment board manages the pre-funding investments. The contribution amounts to Fund 281000 are based on actuarial studies conducted every three years (AMC 3.88).

Additionally, the Police and Fire Departments pay premiums and provide monthly discounts from the stated premium to all members purchasing municipal health insurance. The Police and Fire Departments make these payments directly to the Municipal Self Insurance fund.

The Trust is administered by an eight-person board of trustees.

The operating budget for the administration of the Program and the contributions from the prefunding debt service fund to the Trust fund are appropriated as sections with the GGOB. The activity of the Trust Fund, management of the Trust and payment of medical benefits, are not budgeted or appropriated.

## Police & Fire Retiree Medical Funding Program Department Summary

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost by Division</b>				
Police & Fire Retiree Medical Funding Program	3,599,693	3,806,632	3,883,951	2.03%
<b>Direct Cost Total</b>	<b>3,599,693</b>	<b>3,806,632</b>	<b>3,883,951</b>	<b>2.03%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	17,761	17,211	17,121	(0.52%)
<b>Function Cost Total</b>	<b>3,617,454</b>	<b>3,823,843</b>	<b>3,901,072</b>	<b>2.02%</b>
Program Generated Revenue	(415,108)	(317,932)	(325,095)	2.25%
<b>Net Cost Total</b>	<b>3,202,346</b>	<b>3,505,911</b>	<b>3,575,977</b>	<b>2.00%</b>
<hr/>				
<b>Direct Cost by Category</b>				
Salaries and Benefits	133,481	171,876	179,253	4.29%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,466,212	3,633,476	3,703,418	1.92%
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>3,599,693</b>	<b>3,806,632</b>	<b>3,883,951</b>	<b>2.03%</b>
<hr/>				
<b>Position Summary as Budgeted</b>				
Full-Time	1	1	1	-
Part-Time	-	1	1	-
<b>Position Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>

## Police & Fire Retiree Medical Funding Program Division Summary

### Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	133,481	171,876	179,253	4.29%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,466,212	3,633,476	3,703,418	1.92%
<b>Manageable Direct Cost Total</b>	<b>3,599,693</b>	<b>3,806,632</b>	<b>3,883,951</b>	<b>2.03%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,599,693</b>	<b>3,806,632</b>	<b>3,883,951</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	17,761	17,211	17,121	(0.52%)
<b>Function Cost Total</b>	<b>3,617,454</b>	<b>3,823,843</b>	<b>3,901,072</b>	<b>2.02%</b>
<b>Program Generated Revenue by Fund</b>				
Fund 165000 - Police/Fire Retirees Med Admin	194,666	227,932	235,095	3.14%
Fund 281000 - Police/Fire Ret Med Liability	220,442	90,000	90,000	-
<b>Program Generated Revenue Total</b>	<b>415,108</b>	<b>317,932</b>	<b>325,095</b>	<b>2.25%</b>
<b>Net Cost Total</b>	<b>3,202,346</b>	<b>3,505,911</b>	<b>3,575,977</b>	<b>2.00%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	1	1	1	-
Part-Time	-	1	1	-
<b>Position Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>



## Police & Fire Retiree Medical Funding Program

### Division Detail

#### Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	133,481	171,876	179,253	4.29%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,466,212	3,633,476	3,703,418	1.92%
<b>Manageable Direct Cost Total</b>	<b>3,599,693</b>	<b>3,806,632</b>	<b>3,883,951</b>	<b>2.03%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,599,693</b>	<b>3,806,632</b>	<b>3,883,951</b>	<b>2.03%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	17,761	17,211	17,121	(0.52%)
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	-	31,980	37,501	17.26%
440010 - GCP CshPool ST-Int(MOA/ML&P)	436	-	-	-
440050 - Other Int Income	128,430	90,000	90,000	-
440070 - Dividend Income	624,556	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(3,673,171)	-	-	-
440090 - RlzdGns&LsOnSleofInv	3,140,919	-	-	-
450010 - Contributions from Other Funds	193,938	195,952	197,594	0.84%
<b>Program Generated Revenue Total</b>	<b>415,108</b>	<b>317,932</b>	<b>325,095</b>	<b>2.25%</b>
<b>Net Cost</b>				
Direct Cost Total	3,599,693	3,806,632	3,883,951	2.03%
Charges by/to Other Departments Total	17,761	17,211	17,121	(0.52%)
Program Generated Revenue Total	(415,108)	(317,932)	(325,095)	2.25%
<b>Net Cost Total</b>	<b>3,202,346</b>	<b>3,505,911</b>	<b>3,575,977</b>	<b>2.00%</b>

#### Position Detail as Budgeted

	2015 Revised		2016 Revised		2017 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Senior Admin Officer	1	-	-	-	-	-
Special Admin Assistant I	-	-	-	1	-	1
Special Admin Officer II	-	-	1	-	1	-
<b>Position Detail as Budgeted Total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Appendix R

### Local Government Profile

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#### Geography

Anchorage is located in south central Alaska situated on a broad plain at the head of the Cook Inlet. It lies slightly farther north than Oslo, Stockholm, Helsinki and St. Petersburg. According to the United States Census Bureau, the municipality has a total area of 1980 square miles.



#### Organization

In 1975, the citizens of the Anchorage area ratified a Home Rule Charter for a unified municipal government. Under the Municipal Charter, the City of Anchorage, incorporated in 1920, the Greater Anchorage Area Borough, incorporated in 1964, and two small incorporated communities, Girdwood and Glen Alps were dissolved as of September 15, 1975, and the Municipality became their legal successor. Being a unified home rule municipality, the Municipality is responsible for a wide range of public services that are commonly provided through both a city and a county government.

The chief executive officer of the Municipality is the Mayor, who is elected at-large to a three-year term and who may not serve more than two consecutive terms. Subject to confirmation by the Assembly, the Mayor appoints the Municipal Manager, the Municipal Attorney, the Chief Fiscal Officer, and all head of municipal departments. The Mayor may participate, but may not vote, in meetings of the Assembly. The Mayor may veto ordinances passed by the Assembly, and veto, strike or reduce budget or appropriation measure line items. A minimum of eight members of the Assembly must vote to override a veto by the Mayor.

The legislative power of the Municipality is vested in the Assembly comprised of eleven members, elected by district, to three-year staggering terms and who may not serve more than three consecutive terms. The presiding officer of the Assembly is the Chairperson, who is elected annually from and by the membership of the Assembly. The Assembly appoints the Municipal Clerk. Municipal ordinances, Assembly schedules, agendas and other legislative information are available on-line at [www.muni.org](http://www.muni.org).

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

Municipal services are provided through service areas. Each service area is treated as an individual taxing unit although only the Municipality can levy taxes. Certain services of the Municipality – education, planning and zoning, health services, animal control, environmental quality, taxing and assessing, emergency medical service and public transportation – are provided area-wide. The ad valorem tax rate for these services is uniform throughout the Municipality. In addition, service areas consisting of only part of the area within the Municipality have been created for such purposes as fire protection, police protection, road maintenance, parks and recreation, building safety, etc. As a result, the total tax rate applicable to any given parcel of property is the sum of the Municipality-wide levy rates plus the rates for the special-purpose service areas within which that parcel is located.

Pursuant to the Municipal Charter, the Municipality owns and operates a number of utilities as enterprise funds. These include: Anchorage Water & Waste Water Utility, Municipal Light & Power, Solid Waste Services, Port of Anchorage, and Merrill Field Airport. The Municipality also runs the Anchorage Community Development Authority.

### Climate

For its northern location (61° latitude), Anchorage enjoys a subarctic climate with strong maritime influences that moderate temperatures. Average daytime summer temperatures range from 55 to 78 degrees; average daytime winter temperature ranges between 5 to 30 degrees. Anchorage has a frost-free growing season that averages slightly over 101 days.

### Demographics

The Anchorage Municipality is home to almost two-fifths of Alaska's population.

<u>Year</u>	<u>Anchorage</u>	<u>State of Alaska</u>
2015	298,908	738,432
2014	300,366	737,046
2013	301,046	727,442
2012	298,373	731,228
2011	295,908	722,720
2010	291,826	714,021
2009	290,588	714,146
2008	283,912	697,828
2007	282,968	686,818

Source: U.S. Census for the State and Department of Labor & Workforce as of 7/1/2016

<u>Race</u>	<u>Percent</u>
White	66%
Two or more races	14%
Asian	10%
Hispanic	9%
American Indian/Alaska Native	8%
Black	6%
Native Hawaiian or Pacific Islander	2%

As of October 2014, 99 languages were spoken by students in the Anchorage School District.

Source: ASD online ([asdk12.org](http://asdk12.org))

The median age of Anchorage residents is 33.8 years; for women 34.1 years and men 33.6 years. Other demographic information includes:

Household income	\$78,121
Median home value	\$286,600
Price of Average home	\$370,682
Average household size	2.65
Average family size	3.21
Mean Commute Time (minutes)	19.4

Source: State of Alaska Department of Labor & Workforce Development, June 2015

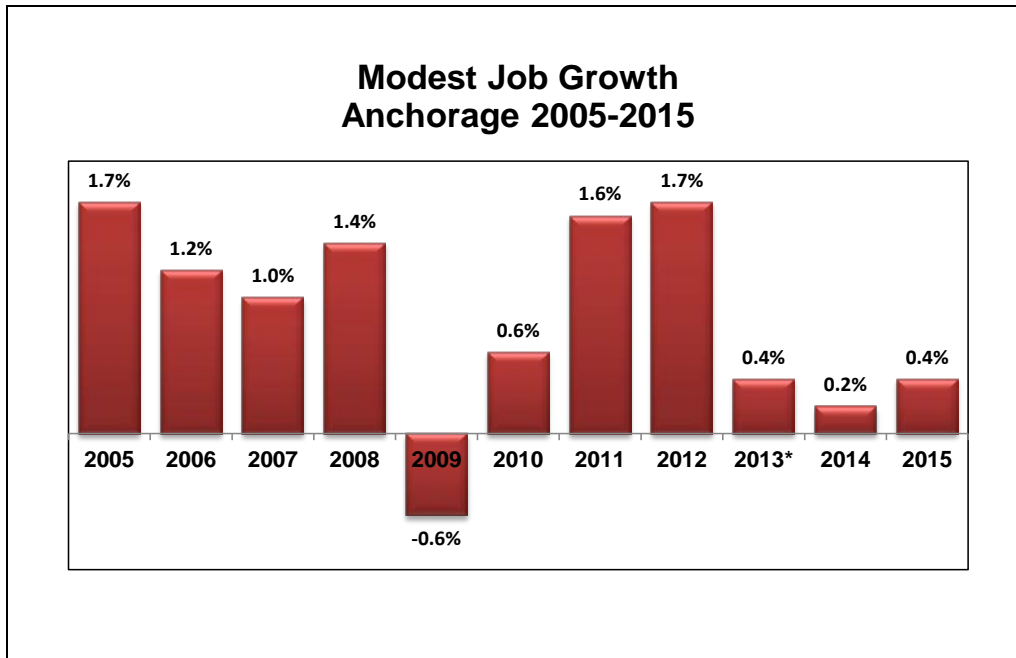
## Economy

The Municipality of Anchorage is the leading trade, banking and communications center of Alaska as well as the headquarters city in Alaska for many of the national and international firms participating in the development of the petroleum, natural gas and other natural resources of the State. The Municipality is also an important seaport, a world air transportation center, the headquarters city for the Alaska Railroad and the site of the large and historically stable military base, Joint Base Elmendorf-Richardson, also known as JBER which is a combined installation of Elmendorf Air Force Base and Fort Richardson Army Bases. Federal and State government offices and tourism are also major factors in the economic base of the Municipality.

### 2014 Workers by Industry

	Number of workers	Percent of total employed	Female	Male
Natural Resources and Mining	5,360	4.1	1,255	4,105
Construction	7,086	5.4	1,029	6,057
Manufacturing	2,194	1.7	645	1,548
Trade, Transportation and Utilities	29,894	22.7	11,769	18,124
Information	3,691	2.8	1,599	2,092
Financial Activities	6,848	5.2	4,219	2,629
Professional and Business Services	15,864	12	7,157	8,705
Educational and Health Services	21,175	16.1	16,146	5,027
Leisure and Hospitality	14,891	11.3	7,448	7,441
State Government	9,380	7.1	5,126	4,254
Local Government	10,543	8	6,571	3,972
Other	4,816	3.7	2,755	2,061

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section. Last updated on August 26, 2014

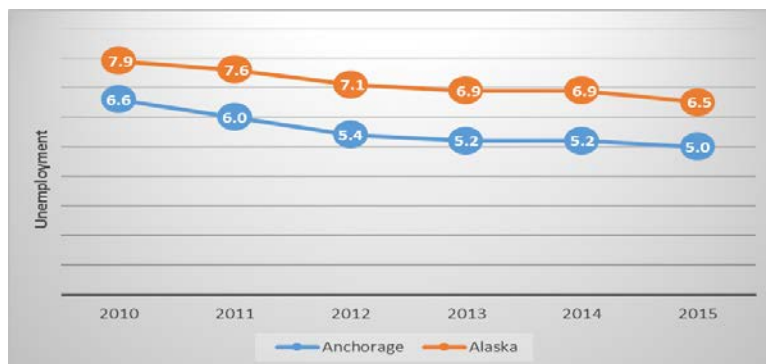


Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

### Percent Unemployment Rate Not seasonally adjusted Labor Force Data

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2016	5.4	5.8	5.5	5.3	5.3	5.5	5.2						
2015	5.3	5.4	5.3	5.0	4.9	5.3	4.7	4.6	4.8	4.8	5.0	5.0	5.0
2014	5.5	5.8	5.6	5.4	5.2	5.6	5.1	5.0	4.9	4.7	4.9	4.7	5.2
2013	5.6	5.6	5.4	5.3	5.1	5.5	5.0	4.8	4.8	4.9	5.0	4.9	5.2
2012	6.0	6.1	5.9	5.6	5.4	5.7	5.2	4.9	4.8	4.8	4.9	5.1	5.4
2011	6.6	6.7	6.5	6.2	6.0	6.2	5.7	5.5	5.5	5.4	5.5	5.5	6.0
2010	7.0	7.4	7.3	6.9	6.7	6.8	6.2	6.1	6.2	6.1	6.3	6.1	6.6

Source: Alaska Department of Labor and Workforce Development Research and Analysis Section



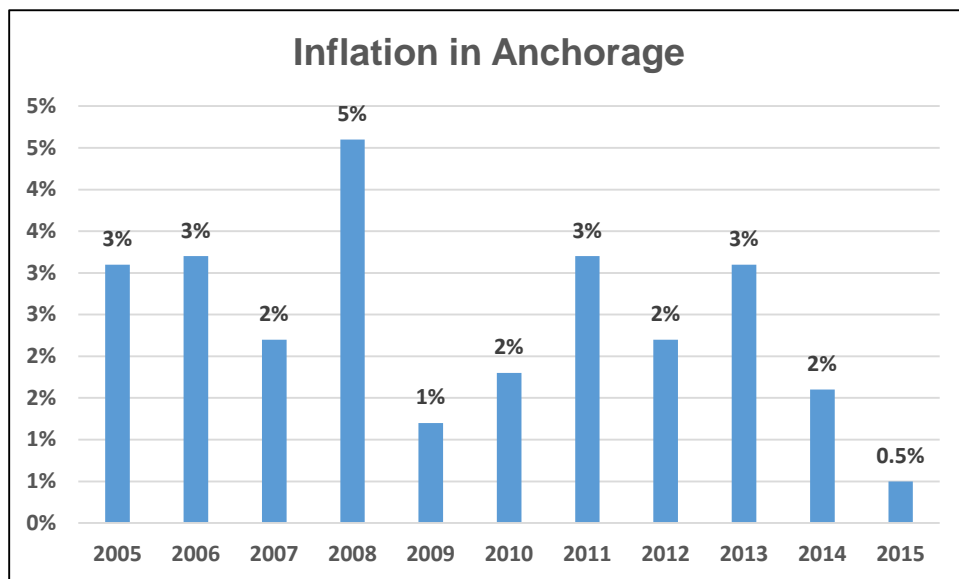
**Principal Property Tax Payers 2015**

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Assessed Value</u>
GCI Communication Corp	\$202,368,472	0.58%
Calais Co Inc	\$186,322,140	0.53%
ACS Of Anchorage Inc	\$169,736,027	0.48%
BP Exploration (Alaska) Inc	\$115,554,734	0.33%
Galen Hospital Alaska Inc	\$143,894,702	0.41%
WEC 2000A-Alaska Llc	\$142,327,232	0.41%
Fred Meyer Stores Inc	\$138,547,623	0.40%
Enstar Natural Gas Company	\$120,107,043	0.34%
Anchorage Fueling & Svc Co	\$82,818,701	0.24%
Hickel Investment Co	\$115,014,672	0.33%
	<u>\$ 1,214,322,874</u>	<u>3.47%</u>

Notes: Assessed values include both real and personal property.

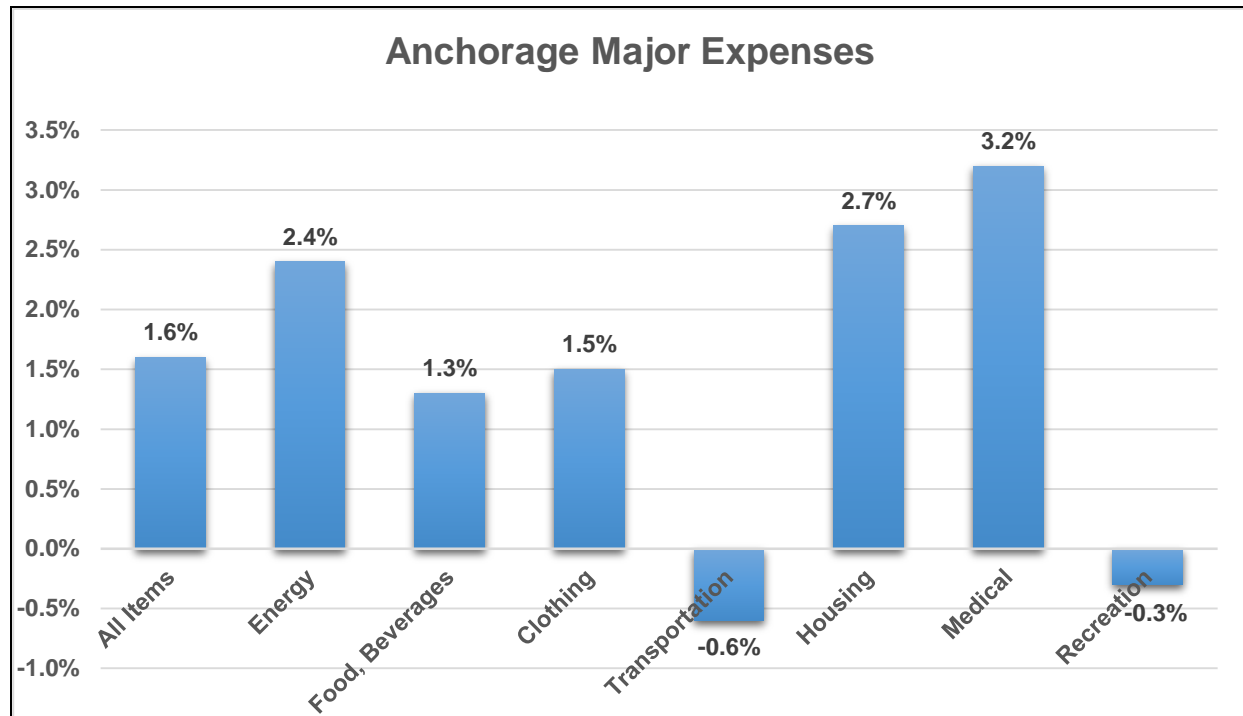
Source: Municipality of Anchorage, Property Appraisal Division.

Overall, energy prices fell by 10.3% in 2015, the single largest decline since 2009. Gasoline prices fell nearly 25%. Anchorage's inflation came out to just half a percent – the lowest in 27 years.



Source: Alaska Trends Magazine July 2016 Issue

Health care expenses grew the most in 2014.



### Politics

Anchorage sends 15 representatives to the 40-member Alaska House of Representatives and 7 senators to the 20-member senate, making up nearly half of both houses

### Transportation

The Ted Stevens Anchorage International Airport is the primary passenger airport and is an important cargo airport globally due to Anchorage's location on the great circle routes between Asia and the lower 48. It is located approximately three miles southwest of the principal business district of the Municipality. This airport is the leader in international air freight gateway in the nation, by weight. Twenty-six percent of the tonnage of U.S. international air freight moves through Anchorage. The Ted Stevens International Airport includes both domestic and international terminals and general aviation.

Lake Hood Seaplane Base is the largest sea plane base in the world and is located adjacent to the Ted Stevens Anchorage International Airport along Lake Hood. The facility operates on a year-round basis, but weather conditions in the winter months dictate that the Seaplane Base operates as a ski-plane facility for part of the year.

More than 2,200 private aircraft are based in the Anchorage area and are served by 11 airfields and two float plane bases. Merrill Field, operated by the Municipality, is the largest general aviation airport for private aircraft in the State of Alaska.

The Alaska Railroad Corporation, which maintains its headquarters and principal repair shops, warehouses and yards in Anchorage, provides freight and passenger service spanning more than 685 track miles and connecting over 70% of Alaska's population. The railroad serves the cities of Anchorage and Fairbanks, the ports of Whittier, Seward, and Anchorage, as well as Denali National Park and military installations.

The Port of Anchorage received 95% of all goods destined for Alaska. Besides handling incoming and outgoing cargo shipments, the Port of Anchorage also serves as a storage facility for jet fuel from Alaska refineries utilized at both the Ted Stevens International Airport and Joint Base Elmendorf Richardson (JBER). The port is located just north of Ship Creek near downtown Anchorage on the Knik Arm of the Cook Inlet of the Pacific Ocean. The docks have excellent connections with the Alaska Railroad and highway connections to Alaska intrastate highway routes.

Anchorage is connected to the rest of Alaska through two major highways. Alaska Route 1 also known as the Seward Highway connects Anchorage south to the Kenai Peninsula. The Glenn Highway extends eastbound beyond Joint Base Elmendorf-Richardson and Eagle River, connecting Anchorage to the Matanuska-Susitna Valley. This route leads further to the Richardson Highways to go further north or to the Tok Cut-Off with further connections to the contiguous North American highway system via the Alaska Highway.

Anchorage has a bus system called People Mover with a central hub downtown and two satellite hubs that serve metropolitan and the suburbs of Eagle River and Birchwood.

## Community Services

### Police Department

Call-for-Service: Is a police action but does not always generate a police report and does not represent actual, classified, crime statistics.

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
240,883	260,382	267,422	296,636	291,205	270,922	258,275	239,765	230,703	240,619

Police Reports: Are calls for service that result in official documentation of the incident. Beginning in 2008 the method of counting reports changed to reflect the introduction of Mobile Data Computers and the automation of entering reports into the Records Management System.

2006	2007	2008	2009	2010	2011	2012	2013*	2014	2015
61,297	62,129	63,387	64,658	64,371	66,161	65,787	62,660	59,589	59,662

\* There was an error in the 2013 report for the number of reports generated for 2013

### Fire Department

Number of fire stations	13
Number of fire hydrants	7,000
Fire runs per year	7,371
Paramedic runs per year	21,372
Number of EMS units	9
(mobile intensive care unit ambulances)	
Number of rescue boats	2



This chart lists types of incidents and illustrates the needs and trends of the Anchorage Community

Year	2010	2011	2012	2013	2014
Emergency Medical	19,833	19,511	21,372	21,619	20,998
Fire	739	814	735	743	777
Service Calls	6,729	7,054	7,371	8,155	7,115
Hazardous Conditions	523	559	787	465	391
False Alarms	2,188	2,396	2,350	2,257	2,141
Total Calls	30,012	30,334	32,615	33,239	31,422

Source: Fire Department's web page;

[www.muni.org/Departments/Fire/Documents/Report%20to%20the%20Community%202015.pdf](http://www.muni.org/Departments/Fire/Documents/Report%20to%20the%20Community%202015.pdf)

#### **Parks and Recreation Department:**

Number of Parks	223
Playgrounds	82
Athletic Fields	110
Swimming Pools	5
Recreation Facilities	11
Trails	250 miles (135 miles paved)

#### **Trails Around Anchorage**

Paved bike trails/multi-use	120+miles/195kms
Plowed winter walkways	130 miles/216 kms
Maintained ski trails	105 miles/175+ kms
Dog mushing trails	36 miles/60 kms
Summer non-paved hiking trails	87 miles/145+ kms
Lighted ski trails	24 miles/40 kms
Ski-joring trails	66 kms
Equestrian trails	10 kms

Numerous trails connect to the Chugach State Park, a high, alpine tundra park of some 495,000 acres.

Source: Parks and Recreation's website: [www.muni.org/Departments/parks](http://www.muni.org/Departments/parks)

#### **Wildlife**

A diverse wildlife population exists in urban Anchorage and the surrounding area. Approximately 250 black bears and 60 grizzly bears live in the area. Bears are regularly sighted within the city along with 1,000s of moose.

## Appendix S

### Structure of Municipal Funds

Funds represent accounting entities established to track resources available for and costs needed to provide for particular functions or activities. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance related legal requirements and are established based on generally accepted accounting standards.

As a general rule, the effect of interfund activity (IGCs, Contributions to/from Other Funds) has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between Anchorage's various business-type functions and various other functions of Anchorage. Elimination of these charges would distort the direct costs and program revenues reported for the various function's concerned.

The Municipality of Anchorage uses Governmental, Proprietary, and Fiduciary Fund types. All the funds listed in this section are included in the Municipality's audited financial statements, unless otherwise noted.

The chart on page R – 2 displays the structure of all Municipal funds.

#### **Governmental Funds**

Governmental operations are supported by various funding sources and so have been grouped into the following fund-types – general fund, special revenue funds, capital projects funds, debt service funds and permanent funds. Any one fund may support various functions and all the fund's financial reports reflect relevant information for those functions.

The Anchorage Assembly approves operating budgets and appropriations of direct costs at the department level. Revenues, direct costs and IGCs are appropriated at the fund level.

#### Governmental Fund Basis of Accounting

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting – revenues are recognized as soon as they are both measurable and available and expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, lodging and other taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual. Only the portion of special assessment receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Municipality.

Yellow highlights indicate that the change from PeopleSoft to SAP is more than just adding 3 zeros to existing fund number.  
If fund prefix changed, the PeopleSoft fund number is noted in parenthesis in the description.

The basis of budgeting for the governmental funds conforms to the basis of accounting in the governmental fund financial statements, with the following exceptions:

- IGCs are budgeted as expenditures but classified under Other Financing Sources / Uses in the financial statements.
- Contributions to Other Funds are budgeted as expenditures but classified as Transfers to Other Funds under Other Financing Sources / Uses in the financial statements.
- Contributions from Other Funds are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- The taxes collected for, and then transferred to the Anchorage School District (ASD) are not included in the GGOB but are included as Tax revenue and Education expense in the financial statements under Areawide Service Area. ASD presents its own budget to the Assembly for appropriation, has separate audited financial statements and is included as a component unit in the financial statements.
- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- Bond refunding is not budgeted but is included in the Other Financing Sources / Uses in the financial statements.
- PERS on-behalf payments made by the State of Alaska are not budgeted but are included in the financial statements. The on-behalf payments are not cash transactions and there is no impact or cost to the taxpayers associated with these transactions.

Following are descriptions of the governmental fund-types and funds:

#### General Fund

The Municipality uses one general fund to account for all financial resources except those that are required to be accounted for in another fund. Property taxes are the primary funding source of the General Fund. The appropriation of this fund's annual operating budget is included in the GGOB, unless otherwise noted.

The service area concept provides for taxpayers in different taxing districts to pay only for those services they agree to receive, and each of these service areas requires a separate annual operating budget appropriation and separate budgetary accounting. For management accounting and reporting, the general fund is subdivided into separate sub-funds for each of the municipal service areas, per AMC 27.30.

Five Major Sub-Funds of the Municipal General Fund:

101000 – Areawide

(AMC 27.40) The following powers may be exercised on an areawide basis and are accounted for in this fund: animal control; assessment and collection; education; fireworks control; health and environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all municipalities under AS 29.35 or assumed on an areawide basis by the former Greater Anchorage Area Borough under the provisions of AS 29.35.

131000 – Anchorage Fire Service Area

(AMC 27.30.050) Accounts for fire protection in this service area that includes areas formerly known as the City of Anchorage, the Eagle River Service Area, the Glenn Heights Area and the Bear Valley Fire Service Area but not including any portion of the Powder Reserve Tract A.

141000 – Anchorage Roads and Drainage Service Area (ARDSA)

(AMC 27.30.100) Accounts for roads and maintenance in this service area that includes areas formerly known as the City of Anchorage, Service Area 35 of the Greater Anchorage Area Borough, and the Glenn Heights Area.

151000 – Anchorage Metropolitan Police Service Area (AMPSA)

(AMC 27.30.135) Accounts for police protection services in this service area that includes areas formerly known as the City of Anchorage, the Spenard Service Area of the Greater Anchorage Area Borough, the Muldoon-Sand Lake Area, the Dimond Industrial Park Area, the Oceanview-Klatt Area, the Basher Area and a portion of the Far North Bicentennial Park, the Southeast Midtown Area, Independence Park and surrounding area, Section 16 except Boling Subdivision, the Eagle River-Chugiak Area and all other areas of the municipality north of McHugh Creek..

161000 – Anchorage Parks and Recreation

(AMC 27.30.080) Accounts for park and recreation services in the area that includes areas formerly known as the City of Anchorage, Service Area 30 of the Greater Anchorage Borough and the Glenn Heights Area.

Lesser Service Area Sub-funds of the Municipal General Fund:

102000 – Former City

No budget activity. Minimum activity reported in financial reports.

104000 – Chugiak Fire Service Area

(AMC 27.30.060) Accounts for fire protection in within the service area. Mill rate not to exceed 1.00 mill in any calendar year. See Appendix K.

105000 – Glenn Alps Service Area

(AMC 27.30.190) Accounts for all those services formerly authorized to be performed in the City or Glen Alps. Mill rate not to exceed 2.75 mills in any calendar year.

106000 – Girdwood Valley Service Area (GVSA)

(AMC 27.30.020) Accounts for street construction and maintenance, solid waste collection, fire protection, parks and recreation, and the operation and maintenance of a municipal cemetery at the sole expense of the Girdwood Valley Service Area. Mill rate not to exceed 6.0 mills in any calendar year. See Appendix L.

108000 – Former Borough

No budget activity. Minimum activity reported in financial reports.

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

(AMC 27.30.090) Accounts for park and recreational services within the service area. Mill rate not to exceed 1.0 mills in any calendar year. See Appendix N.

163000 (181) – Anchorage Building Safety Service Area (ABSSA)

(AMC 27.30.040) Accounts for building safety services within the service area supported by building inspection and plan review revenues.

Limited Service Area Sub-Funds of the Municipal General Fund:

111000 – Birchtree/Elmore Limited Road Service Area

(AMC 27.30.290) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

112000 – Section 6/Campbell Airstrip Limited Road Service Area

(AMC 27.30.300) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

113000 – Valli Vue Estates Limited Road Service Area

(AMC 27.30.310) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.40 mills in any calendar year.

114000 – Sky ranch Estates Limited Road Service Area

(AMC 27.30.320) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.

115000 – Upper Grover Limited Road Service Area

(AMC 27.30.340) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.

116000 – Raven Woods/Bubbling Brook Limited Road Service Area

(AMC 27.30.350) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

117000 – Mountain Park Estates Limited Road Service Area

(AMC 27.30.330) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.

- 118000 – Mountain Park/Robin Hill Limited Road Service Area  
(AMC 27.30.360) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 119000 – Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA)  
(AMC 27.30.215) Accounts for limited 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. Mill rate not to 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. See Appendix M.
- 121000 – Eaglewood Contributing Road Service Area  
(AMC 27.30.550) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 20% of the CBERRRSA mill rate in any calendar year.
- 122000 – Gateway Contributing Road Service Area  
(AMC 27.30.540) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 15% of the CBERRRSA mill rate in any calendar year.
- 123000 – Lakehill Limited Road Service Area  
(AMC 27.30.600) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 124000 – Totem Limited Road Service Area  
(AMC 27.30.610) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 125000 – Paradise Valley South Limited Road Service Area  
(AMC 27.30.640) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 126000 – SRW Homeowner's Limited Road Service Area  
(AMC 27.30.650) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 129000 – Eagle River Street Light Service Area  
(AMC 27.30.560) Accounts for maintenance and operation of streetlights within the service area. Mill rate not to exceed 0.50 mill in any calendar year.

- 142000 – Talus West Limited Road Service Area  
(AMC 27.30.200) Accounts for limited road maintenance within the service area.  
Mill rate not to exceed 1.30 mills in any calendar year.
- 143000 – Upper O'Malley Limited Road Service Area  
(AMC 27.30.210) Accounts for limited road maintenance within the service area.  
Mill rate not to exceed 2.00 mills in any calendar year.
- 144000 – Bear Valley Limited Road Service Area  
(AMC 27.30.370) Accounts for maintenance of roads and snow plowing within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 145000 – Rabbit Creek View and Rabbit Creek Heights Limited Road Service Area  
(AMC 27.30.240) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 2.50 mills in any calendar year.
- 146000 – Villages Scenic Parkway Limited Road Service Area  
(AMC 27.30.390) Accounts for maintenance of roads, snow plowing and sanding within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 147000 – Sequoia Estates Limited Road Service Area  
(AMC 27.30.380) Accounts for street lighting and maintenance of roads and drainage within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 148000 – Rockhill Limited Road Service Area  
(AMC 27.30.590) Accounts for road maintenance within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 149000 – South Goldenview Area Rural Road Service Area  
(AMC 27.30.280) Accounts for capital improvements for roads and drainage and the maintenance thereof provided within and over road rights-of-way in the service area with no more than 1.20 mills designated for road and drainage maintenance and no more than 0.60 mills designated for capital improvements in any calendar year.
- 150000 – Homestead Limited Road Service Area  
(AMC 27.30.660) Accounts for maintenance of roads within the service area. Mill rate not to exceed 1.30 mills in any calendar year.

*Non Service Area Sub-Funds of the Municipal General Fund:*

- 164000 (191) – Public Finance and Investment Fund  
Financial resources in this fund account for the management of the Municipality's debt and investment portfolios.
- 165000 (213) – Police/Fire Retirees Medical Administration  
(AMC 3.87) Financial resources in this fund may be used only for the administration of the Police and Fire Retirees' Medical Liability. The fund is treated as a sub-fund of the General fund for financial statement presentation. The appropriation of this fund's annual operating budget is included as a section with the GGOB. See Appendix P.



Special Revenue Funds

These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditure for specified purposes.

2020X0 – Convention Center Operating Reserve

Financial resources in this fund may be used only for the bonded debt service or lease payments, carrying costs, and operation, and/or maintenance of the convention center. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

211000 – E911 Surcharge

E911 surcharge revenues in this fund may be used for expenditures allowable under AS 29.35.13 – 29.35-137. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

221000 – Heritage Land Bank

(AMC 25.40.035) Financial resources in this fund may be used for the Heritage Land Bank purpose: the acquisition, inventory, management, withdraw, transfer and disposal of municipal land which has not been dedicated or transferred to a specific municipal agency for one or more municipal uses. A portion of the Heritage Land Bank operating fund accounts may be appropriated annually for management of the Heritage Land Bank and the land in the Heritage Land Bank inventory, to fulfill the purpose and mission of the Heritage Land Bank. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

231000 – State Grants and Federal Grants Passed Through the State Fund

Financial resources in this fund may be used only in accordance with the individual state grant agreements. This fund has carryover budgets, based on appropriations.

241000 – Federal Grants Fund

Financial resources in this fund may be used only in accordance with the individual federal grant agreements. This fund has carryover budgets, based on appropriations.

245900 – 49th State Angel Fund (49SAF)

Financial resources in this fund may be used only in accordance with the State Small Business Credit Initiative Act of 2010. Appropriated with AR 2012-42 and is a carryover budget subject to supplemental appropriations.

257X00 – Federal/State Fines and Forfeitures Fund

Accounts for monies seized or confiscated by the Police Department in the course of criminal investigations. These resources may be used only to supplement special investigation costs not to supplant the operating budget. This fund has carryover budgets, based on appropriations.

261900 – Miscellaneous Operational Grants Fund

Accounts for the use of miscellaneous restricted contributions and donations from non-state and non-federal entities. This fund includes the donation for the Tri-Centennial Celebration, which previously made up the entire former Fund 257.

These resources may be used only in accordance with the grantor agreements.  
This fund has carryover budgets, based on appropriations.

271000 – Public Services Special Assessment District

Accounts for the special assessment collections from the Downtown Improvement District, Special Assessment District IS97 to be used only for special services approved through the special assessment process. The budget for this fund is appropriated annually, with two appropriations; the first is based on an estimate of the budget year assessment and is included as a section with the GGOB appropriation and the second is true-up to the actual assessments for the year and is presented as a supplemental appropriation.

281000 (313) – Police and Fire Retiree Medical Liability Pre-Funding

(AMC 3.88) Financial resources in this fund may be used only to reduce the subject liability. This fund was established in 1995 with the sole purpose of pre-funding the Police/Fire Retiree Liability by 2014 (now 2021). Police and Fire Departments make contributions to this fund. This fund holds and manages the Municipal investments. The annual budgets for investment fees and contribution to fund 713-Police and Fire Retirees Medical Trust are appropriated as a section with the GGOB and are subject to supplemental appropriation. See Appendix P.

291000 (899) – Special Assessment Bond Redemption

Financial resources in this fund may be used only for redemption of Special Assessment District Bonds. Separate sub-ledger accounting is required for receipts and disbursements related to each bond.

Capital Projects Funds

These funds account for financial resources used for activities related to the acquisition, maintenance, and improvement of major capital facilities or city assets, other than those financed by proprietary funds and trust funds. The majority of the Municipality's capital funds correspond to respective service area (SA) sub-funds of the operating general fund. These funds have carryover project budgets, based on appropriations.

401X00 – Areawide General Capital Improvement Projects

Accounts for general government capital projects not accounted for in other funds.

404X00 – Chugiak Fire SA Capital Improvement Projects

406X00 – Girdwood Valley SA Capital Improvement Projects

409X00 – Miscellaneous Capital Projects Pass-Thru

Accounts for capital improvement projects for out-of-service area roads and drainage, gas lines and pass-thru grants.

419X00 – Chugiak, Birchwood, Eagle River Rural Roads SA Capital Improvement Projects

420X00 – Chugiak, Birchwood, Eagle River Other Capital Improvement Projects

421X00 – Heritage Land Bank Capital Improvement Projects

Accounts for capital improvement projects recommended by the Board of Heritage Land Band and approved by the Assembly.

431X00 – Anchorage Fire SA Capital Improvement Projects

441X00 – Anchorage Roads and Drainage SA Capital Improvement Projects

451X00 – Anchorage Police SA Capital Improvement Projects

461X00 – Anchorage Bowl Parks and Recreation SA Capital Improvement Projects

462X00 – Eagle River/Chugiak Parks and Recreation SA Capital Improvement Projects

485X00 – Public Transportation Capital Improvement Projects

Accounts for capital improvement projects for transit facilities and equipment.

490000 (740) – Historic Preservation

(AMC 6.100) Funding in the historic preservation project fund are dedicated to financing historic preservation projects.

#### Debt Service Funds

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

301000 – Anchorage Center for the Performing Arts (ACPA) Surcharge Revenue Bond

Accounts for the performing arts center surcharge revenue and debt service on the roof repair loan. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

320000 (997) – CIVICVentures Bond Fund

Accounts for the accumulation of lodging revenue transfers and investment earnings and debt service on the convention and civic revenue bonds.

#### Permanent Funds

Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

720000 – Cemetery Trust Fund

(AMC 25.60.100) The contributions and earnings of this fund must be used for the perpetual maintenance of the Anchorage Memorial Park Cemetery and columbarium.

730000 – Municipality of Anchorage (non-Expendable) Trust Fund

(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. Defined as an endowment fund with a controlled spending policy limiting dividend distributions and managed by the Municipal Treasurer. The budget for this fund is appropriated annually, typically with two appropriations; the first is for the contribution to general government and is included as a section with the GGOB and the second is for the annual financial management and support services that are presented as a supplemental appropriation.

731000 – Municipality of Anchorage Trust Fund Reserve

(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. May be used to (1) supplement the MOA Trust Fund annual dividend, (2) provide a reduction in property taxes, (3) retire municipal debt or (4) contribute additional funds into the MOA Trust Fund corpus. This fund has not had a balance

for several years, but with the 2013 approved budget, received an appropriation which was then fully used in the 2013 revised budget.

### **Proprietary Funds**

Two different types of proprietary funds are used: enterprise funds and internal service funds.

The governmental fund financial statements are reported using the accrual basis of accounting – revenues are recognized when they are earned and measurable and expenses are recognized in the period incurred, if measurable. The basis of budgeting for the proprietary funds conforms to the basis of accounting, with the following exception:

- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as expenditures but classified as Transfers to Other Funds in the combining financial statements.

### Enterprise funds

Account for business-type activities of the Municipality. All operating and capital enterprise funds are subject to appropriation.

#### 530X00 – Municipal Light and Power Electric

Accounts for the operations of the Municipal owned electric utility.

#### 532X00 – Municipal Light and Power Gas

Accounts for the operations of the Municipal owned gas utility.

#### 540X00 – Water Utility

Accounts for the operations of the Municipal owned Anchorage Water Utility.

#### 550X00 – Wastewater Utility

Accounts for the operations of the Municipal owned Anchorage Wastewater Utility.

#### 560X00 – Refuse Utility

Accounts for Municipal-owned refuse collection services.

#### 562X00 – Disposal Waste

Accounts for Municipal-owned landfill and transfer station operations.

#### 566000 – Solid Waste Administration

Account for Municipal-owned solid waste administration.

#### 570X00 – Port of Anchorage

Accounts for the operations of the Municipal owned port.

#### 580X00 – Merrill Field Municipal Airport

Accounts for the operations of Merrill Field, a Municipal-owned airport.

### Internal Service Funds

Activities that provide service to Municipal organizations without either a profit or loss over time.

#### 602000 – General Liability / Workers Compensation

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services, processing fees and claim settlements related to general liability and workers' compensation claims against the Municipality. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

#### 603000 – Medical/Dental Self Insurance

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services and processing fees and claims related to medical, dental and life insurance of Municipal employees and their eligible dependents. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

#### 604000 – Unemployment Compensation

Accounts for money received from other Municipal funds to pay for the reimbursement to the State of Alaska for unemployment compensation claims of former Municipal employees. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

#### 601000 – Equipment Maintenance Operations

Accounts for the day-to-day operational management and maintenance of general government equipment and vehicles. The appropriation for this fund is separately disclosed on the ordinance that approves the General Government Operating Budget, but is funded by direct cost expenditures included in the GGOB under each department's Contractual/Other Services budget.

#### 601800 – Equipment Maintenance Capital

Accounts for the purchases of vehicles and other equipment. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 601 for financial statement presentation. This fund has carryover budgets, based on appropriations.

#### 607000 – Information Technology Operations

Accounts for the day-to-day operational data processing services to Municipal organizations. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

#### 607800 – Information Technology Capital

Accounts for the purchases of data processing equipment and software. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is

combined with that of fund 607 for financial statement presentation. This fund has carryover budgets, based on appropriations.

## **Fiduciary Funds**

Report assets held in a trustee or agency capacity, for the benefit of parties outside the government, and therefore cannot be used to support Municipal programs.

### **713000 – Police and Fire Retiree Medical Expendable Trust**

(AMC 3.87) Investments and income of this fund must be used for the police and fire retirees' medical liability and actual expense incurred on their behalf.

Payments are either disbursed to the participant, or are held in trust in individual participant accounts for future disbursement. See Appendix P.

### **715000 – Police and Fire Retirement (non-expendable Pension) Trust**

Investments and income of this fund must be used to administer and fund police and fire retirees' pensions for Plans I, II and III. Note that proprietary –type accounting is used for pension trusts but in all other respects this trust is treated like a general government activity. The operating budget for the administration of the system is appropriated as a section with the GGOB. The management of the Trust Fund and payment of retirement benefits are not budgeted or appropriated. See Appendix O.

## **Component Units**

Component units are entities for which the Municipality is financially accountable. They are included in the Municipality's government-wide financial statements because of the significance of their operational or financial relationships with the primary government. Complete financial statements of individual component units can be obtained from their respective administrative offices.

### **Anchorage School District (ASD)**

Responsible for elementary and secondary education within Anchorage. Members of the School Board are elected by the voters; however, the ASD is fiscally dependent upon the primary government because the Assembly approves the total budget of the ASD, levies the necessary taxes, and approves the borrowing of money and the issuance of bonds. ASD is included in the financial reports as a discretely presented component unit. The budget for the ASD is appropriated by the assembly.

### **Anchorage Community Development Authority (ACDA)**

(AMC 25.35) A legally separate public corporation created to provide services to the general public by: operating and managing on-street and off-street parking; purchasing, developing, and selling properties and other economic development activities. The voting majority of the board is composed of members appointed by the Mayor. ACDA is included in the financial reports as a discretely presented component unit. The authority shall prepare and submit an annual budget to the mayor and the assembly prior to approval of the municipality's annual budget.

### **Alaska Center for Performing Arts, Inc. (ACPA)**

A legally separate non-profit entity that provides facility management services for the Municipality and operates, manages, maintains and promotes the performing arts center, which is owned by the primary government. ACPA is included in the financial reports as a discretely presented component unit.



#### CIVICVentures

A legally separate non-profit corporation created to finance and construct a new convention center for Anchorage, as well as upgrades and improvements to the existing Egan Center. The five-member board of directors is appointed by the Mayor. CIVICVentures is included in the financial reports as a blended component unit, and is reported as a debt service fund and as a capital projects fund.

## Appendix T

### Financial Policies

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The Municipality of Anchorage has established financial policies to achieve and maintain a positive long term financial condition. These policies provide guidelines for current activities as well as future programs.

#### **Funding Sources**

The Municipality will try to maintain a diversified and stable funding system to shelter it from unforeseeable short-run fluctuations in any funding source.

The Municipality will estimate its annual funding sources by an objective, analytical process, wherever practical. The Municipality will project revenues for the next year and will update this projection annually. Each existing and potential funding source will be examined throughout the year and the budget will be adjusted during the initial budget preparation and at first quarter budget revision, where reasonable.

Each year the Municipality will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

Federal grant funds will be used to supplement, not replace local funds for grant related activities, per the grant agreements.

#### Tax Limit (Tax Cap)

In October 1983, the voters of Anchorage passed an amendment to the Charter known as the Tax Limit (or tax cap). While some think of it as a property tax cap, it actually sets a limit on how much all taxes can increase from one year to the next. Other taxes collected by the Municipality that are under the tax cap are on automobile registration, tobacco, aircraft registration and motor vehicle rental.

Proponents of the tax cap recognized that it was important that taxes be allowed to increase (although controlled) in order to keep up with demands of a growing community. Growth in taxes under the tax cap is permitted by annual adjustments for inflation, population, and new investment in the community. Voters also increase the tax cap when they approve general obligation bonds and corresponding increased operations and maintenance costs, both of which are disclosed bond propositions on the ballot.

In 2003, a substantive change to the tax cap was made by the Mayor and Assembly when they decided to exclude payments by municipal-owned utilities and enterprises. From 1984 to 2003, utility and enterprise payments were considered payment-in-lieu-of-taxes (PILT) and accordingly, fell under the tax cap. From a property taxpayer point of view, the practical effect of this was that these payments reduced the amount of property taxes that could be collected – every dollar paid in a PILT meant a dollar less in property taxes could be collected.

The 2003 change excluded utility and enterprise PILT payments from the tax cap. At the same time, the Mayor and Assembly substantially increased how much utilities and enterprises were to pay in PILTs. Since utility and enterprise PILT revenue was no longer included in the total tax calculation, municipal government got more money to spend.

This prompted a citizen initiative (Proposition 9) in 2009 to return the tax cap to how it originally worked. The initiative passed with 60% of the vote and utility and enterprise PILT payments were again included in the tax cap's calculation. This change, which was phased-in over three years, resulted in approximately \$20 million in property tax savings annually.

Since property taxes are a major funding source for the Municipality, preparing a preliminary tax cap for the initial budget is a key step toward balancing the budget. During First Quarter Budget Amendment process, the tax cap is finalized for the year and the budget is balanced accordingly.

#### Intra-governmental Charges (IGCs)

These are charges for services provided by one Municipal organization to another. For example, the Maintenance and Operations Division maintains all general government buildings. Maintenance costs are budgeted in Maintenance and Operations and charged out to the appropriate users. By using an intra-governmental charge system, the full cost of a program – including overhead – is associated to a program. This system also allows general government departments/agencies to properly charge Municipal utilities, grants, and capital projects for services provided, resulting in a funding source for general government that is used to balance the budget.

#### **Fund Balance**

Fund balance is generally defined as the difference between a fund's assets and liabilities. The Municipality has a policy to maintain an amount equal to 10 percent of current year expenditures for unrestricted fund balance.

Two fund balance reserves are calculated during the First Quarter Budget Amendment process:

The largest reserve (usually about \$26 million) is designated for bond rating purposes and consists of 10 percent of current year expenditures. This reserve assures bond rating agencies that if there was a substantial decrease in the Municipality's revenue, funding still would be available to pay debt service (this reserve helps keep down the interest rate of the Municipality has to pay when it borrows funds through issuing bonds).

The second reserve is for operating emergencies and consists of between 2 to 3 percent of current year expenditures. This reserve provides funding to pay unanticipated obligations such as legal settlements. This reserve usually is between \$6 and \$9 million in total.

Fund balance is determined at the close of the prior fiscal year (typically mid-March) and the current year reserves are then set during the First Quarter Budget Amendment process. If additional fund balance is required to achieve the necessary reserves, the budget will be balanced to accommodate the use of funds. If there is more than

sufficient fund balance to achieve the necessary reserves, the excess fund balance may be used as a funding source to balance the budget.

### **Spending Limit**

The Municipal Code also includes a Spending Limit that restricts expenditure increases to inflation, population, and voter/legally mandated services. Both the tax cap and the Spending Limit were effective with the 1984 budget.

### **Capital Improvement**

The Capital Improvement Program (CIP) is a six-year plan that guides the Municipality's capital improvement plans into the future. Each year it is updated and serves as the starting point for developing the current year Capital Improvement Budget (CIB).

Municipal departments prepare a comprehensive list of capital projects that are needed. Projects for this "Needs List" are proposed to departments by staff, the Municipal Administration, and others such as community councils, municipal boards and commissions, and Assembly members. Projects are scored against criteria such as the project's impact on safety, economic benefits, level of public support, if it is mandated, readiness and technical feasibility.

Gather community input, each spring OMB sends out a survey to community councils to solicit their comments on CIP projects as well as ideas to new projects in their area. This feedback is integrated into the prioritization process along with the other criteria.

### **Investment**

It is the policy of the Municipality to invest public funds in a manner that provides the highest investment return consistent with preservation of capital while meeting the daily cash flow demands of the Municipality. Investment decisions shall be guided by the Municipal Code, the Operating Policy and Procedures for investment of Municipal funds, as modified from time to time by the Chief Fiscal Officer.

The Chief Fiscal Officer shall obtain the services of such investment managers, advisors, custodians and other professionals as are reasonably prudent and necessary to manage and invest all Municipal Funds. The Chief Fiscal Officer shall solicit input from the Investment Advisory Commission members prior to the final selection of any service providers. For an investment manager, advisor, custodian or other professionals contracted under the provisions of this section, Assembly approval is not required. The Chief Fiscal Officer shall report within 90 days to the Assembly, by Assembly Informational Memorandum, on contracts entered into to include, but not limited to, the duties to be performed by the contractor and the compensation paid.

### **Debt**

No general obligation bonded indebtedness may be incurred unless authorized by the Assembly and ratified by a majority vote of those in the municipality voting on the question, except that refunding bonds may be issued without an election. General obligation debt of service areas must receive dual majority votes.

Tax, revenue, and grant anticipation notes shall be repaid within 12 months from their date of issuance. When the taxes, revenues or grants anticipated are not received within this time, the Assembly may renew the notes for a period not to exceed six months.

Debt service (principal, interest and fees related to borrowing) is included in the operating budgets. Debt service related to voter-approved bonds is included in the tax limit, thus is guaranteed to be funded.

### **Reporting and Audit**

The Chief Fiscal Officer shall submit to the Assembly on an annual basis reports addressing portfolio performance and compliance. The annual report shall address the use of investment consultants and external money managers, the use of derivatives, securities lending activities and bank lines of credit. The report shall also include compliance with the requirements regarding portfolio diversifications, maximum holdings by type of authorized investment, and portfolio performance compared with portfolio benchmarks.

The Assembly shall provide for an annual independent audit of all municipal accounts by a certified public accountant. The audit shall be completed within 90 days following the close of the fiscal year.

### **Budget**

It is illegal to expend money outside of the budget. AMC (Anchorage Municipal Code) 6.30.050 prohibits any contract, agreement, or other obligation, ordinance, resolution or order involving the expenditure of money, unless the Chief Fiscal Officer has certified that the money required for the expenditure has been appropriated for that purpose. AMC 6.10.040 requires the Mayor to submit a proposed budget for the next fiscal year to the Assembly at least 90 days before the end of the current fiscal year. And, AMC 6.10.070 allows the Assembly to increase or decrease, add or delete; but requires them to approve a budget and appropriate the necessary resources by ordinance at least 21 days prior to the end of the current fiscal year; otherwise, the Mayor's proposal becomes the budget and appropriation.

### Accountability for Results

In early 2010 the Mayor launched an initiative by which departments report on the effectiveness of programs. This accountability initiative, called "Anchorage: Performance. Value. Results. (PVR)" reports the "return on investment" to citizens of their tax dollars in terms of services. It is not sufficient for programs to spend money and do a lot of activities without accountability to the results from that spending.

Report results to citizens, the budget includes the PVR framework for each department and division that includes its purpose, services, goals, performance measures and data that communicates how well the goals are being achieved. Performance measure information will be updated throughout the year and can be viewed at [www.muni.org](http://www.muni.org).

### Transparency in Budgeting

In addition to the inclusion of reports about program performance measurement, the 2016 operating budget also provides significant detail on spending at the department and division level. This includes detailed breakdown on the components of salary and benefit spending (over 50 percent of the entire budget); details regarding the revenue that supports each department and division, and the types of positions that deliver services.

#### Balanced Budget

The Municipality is required to have a balanced budget, a budget in which revenues and funding sources and expenditures and funding uses are equal. The Municipality may use fund balance to supplement unexpected revenue shortfall when needed, in order to achieve a balanced budget. The mayor shall notify the Assembly in writing within 21 days if a projected revenue shortfall in aggregate exceeds one percent of the total general government operating budget. The notice shall be delivered to the municipal clerk's office for distribution to the Assembly.

#### Reports

The Chief Fiscal Officer shall provide financial reporting on a monthly basis to the Assembly, with an executive summary, as determined in June of each year. On a quarterly basis, monthly reporting shall include the additional reporting requested by the Assembly. Reported positive or negative variances of five percent or more for expenses by department and one percent or more for revenues in aggregate for all general government funds within the one hundred series of accounts shall be noted with specificity in the executive summary (AMC 6.40.015).

#### Six Year Program

At least 90 days before the end of the fiscal year of the Municipality, the Mayor shall submit to the Assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the Municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The Assembly shall hold at least one public hearing on the six-year program prior to adoption (AMC 13.02).

## Budget Procedures

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The Municipality's budget process has four areas of focus:

### General Government Operating

Day-to-day operation of programs and services—from paying police officer salaries, to maintaining parks, and plowing snow. The primary source of revenue required to support the operating budget comes from property taxes. The budget is presented for a calendar year, in line with the Municipality's fiscal year.

### General Government Capital

Plan for additional funding for improvements to the Municipality's infrastructure, such as roads, park construction and repairs, and new fire stations. The main source of funds to pay for these improvements is new voter-approved bonds, which are a financing tool similar to a loan that is paid back over time with interest. Payment of these bond proceeds is called debt service and is included in the operating budget. The plan is presented for a calendar year, in line with the Municipality's fiscal year.

### Enterprise and Utilities Operating and Capital

Anchorage Water and Wastewater and Municipal Light and Power utilities and Solid Waste Services, Port of Anchorage, and Merrill Field enterprises. Each entity has its own operating and capital budgets, which are paid for by ratepayers or users of their respective services. The budgets are presented for a calendar year, in line with the Municipality's fiscal year.

### Anchorage School District

Budget year runs from July 1 to June 30. The budget is proposed by the School Superintendent and approved by the School Board. In the spring, it is submitted to the Anchorage Assembly for their approval, which is limited to approval of the budget's bottom line.

### **Budget Planning and Timeline**

The Mayor is required to submit the proposed general government, enterprise and utilities operating and capital budgets to the Assembly 90 days prior to the end of the fiscal year (October 1<sup>st</sup>).

Prior to that (120 days prior to the end of the fiscal year), the Administration is required to provide preliminary information on the budget, revenues, Tax Cap, and major reorganizations.

Key Dates in Budget Process	
Summer	Preliminary budget information gathered
September 2	Preliminary budget information to Assembly
October 1	Mayor proposed budgets
October, November	Assembly deliberates, holds public hearings
December	Deadline for Assembly approval
April	Finalize budget revisions, set property tax rates
May 15	Property tax bills in mail

Preparation of the budget starts much earlier. A preliminary planning phase gets underway in the summer. The Office of Management and Budget (OMB) works with

departments to review their programs and responsibilities, assess what is being done during the current year, and begins to make plans for the next budget year. Some considerations during this phase are:

- Contractually obligated increases, such as labor contracts and health insurance premiums;
- New facilities that will open during the next fiscal year that will require staff, supplies, and other operating expenses;
- New responsibilities or programs required by Federal, State or local laws;
- New or changed programs to meet community needs or interests;
- Programs that can be eliminated because they are ineffective, no longer required, or desired; and/or
- Efficiencies and savings that can be achieved through organizational management.

During this period of time, OMB also reviews projected revenue information in order to get an early indication of the Municipality's ability to afford current spending levels and/or the potential need for reductions.

#### **Balanced Budget**

The Municipality is required to have a balanced budget, a budget in which revenues and financing sources and expenditures and financing uses are equal. This, coupled with the Tax Cap, requires an early estimate of both expenditures and revenues. Once this revenue/spending assessment is made, each department is given guidance for developing its preliminary budget proposal. Such guidance includes general direction from the Mayor regarding his/her program priorities.

#### **Mayor Proposes/Assembly Appropriates**

The Mayor submits the proposed operating and capital budgets to the Assembly in early October, the Assembly holds public work sessions at which the Administration and department directors discuss the Mayor's proposal.

#### **Public Comment**

The budget books are put on the Office and Management and Budget's website, as well as the Mayor's website, for the public to view. The Assembly is required to hold two public hearings on the Mayor's proposed budget, which is the official opportunity for the public to comment and the Assembly to consider amendments. These are usually held during October and November. The Anchorage Charter requires that the Assembly approve the budget 21 days before the end of the year (by December 10). But if for some reason they still have not reached agreement, the Charter was amended to allow the Assembly and Mayor to continue to work. Once agreement is reached, that budget is known as the "Approved Budget."

#### **Veto Process**

The Mayor has the ability to strike or reduce an appropriation in the operating or capital budget within 7 days from Assembly action. The Assembly then has 21 days from the Mayor's veto to override his/her action and must have a super-majority of 8 Assembly members to be successful. If a veto is sustained, the Mayor's action is implemented.

#### **First Quarter Budget Amendments**

During the spring following the budget's approval, the Administration finalizes the prior year's spending numbers and firms up revenues available to support the current year



budget, including final tax cap. This process, called “First Quarter Budget Amendments,” takes place in April and May and results in the Assembly’s approval of a “Revised Budget.”

Unlike the proposed budget process in the fall that requires two public hearings, the first quarter amendment process only requires one public hearing and usually is at the Assembly meeting that follows the Mayor’s introduction of the proposed amendments.

Based on these final spending decisions for general government, the Assembly then sets the tax rates for each service area. The Municipality’s schedule is to mail tax bills on May 15<sup>th</sup> with the first half payment due June 15<sup>th</sup> (state law requires that taxpayers be provided notification a minimum of 30 days before taxes are due).

### **Budget Monitoring, Controls and Amendments**

The budget allocates spending among several categories: labor (salaries and benefits); non-labor (supplies, travel, contracts, etc); contributions; debt service; and depreciation and amortization. Each department, enterprise and utility is responsible for managing and monitoring their respective budget at these category levels. Actual expenditures may not exceed direct budget appropriations at the individual department levels and function budget appropriations at the enterprise, utility and general government fund levels. Spending reports are provided monthly to the Assembly which reflect labor, overtime, and non labor expenditures compared to budget. Quarterly, the spending reports, contributions to non profit organizations, and travel are provided to the Assembly.

The Assembly may, by resolution, reduce or increase appropriations during the course of the fiscal year. A resolution reducing or increasing appropriations by an amount in excess of \$100,000 shall be subject to a public hearing.

The Budget Office is authorized to transfer budget amounts within departments.

Revisions that change the total expenditures of any department, or fund, must be approved by the Assembly. Appropriations that are not expended, encumbered, or designated to be carried over, lapse at the end of the fiscal year. Departments, enterprise and utilities also monitor their program performance measures throughout the year to ascertain if goals are being met.

2017 Proposed General Government Operating Budget  
**Municipality of Anchorage**  
**Operating & Capital Budgets -- General Government / Utilities / Enterprises**  
**2016 - Budget Preparation Calendar (Preliminary)**

Action	Date	Category
Available Online Community Council Surveys	March 18	Capital
Community Council surveys due to OMB	May 31	Capital
Rollover of 2015 1Q to 2016 Operating and Capital	May-June	All
TeamBudget available to departments	July	All
OMB distributes Mayor's operating funding guidance and initial capital funding guidance and priorities to departments	July	All
OMB to coordinate with departments for IGC data	July	Operating
Dept finalize project entry in TeamBudget (date factor - legislative grants bill comes out in June)	July	Capital
Treasury to provide to OMB preliminary revenue projections		Operating
Public Finance to provide OMB: bond P&I projections; bond payout for next year; utility/enterprise cash pool earnings, debt service schedules and equity ratios.	July	All
Department proposed budget changes and changes to Operating due to OMB. Close TeamBudget.	August 14	All
Department proposed budget changes and changes to CIP / CIB due to OMB. Close TeamBudget.	August 19	All
Utilities / enterprise submit CIB / CIP	August 19	Capital
Preliminary Tax Cap Calculation	August	Operating
OMB compiles summaries of department changes for Mayor review	Aug 19-24	All
Mayor meets with departments and reviews budget proposals and PVRs	August 24-	All
Departments review proposed capital budget	August	Capital
Service Area budgets due to OMB	August	Operating
Initial assessed value projection due to OMB from Prop. Appraisal	August	Operating
Mayor's preliminary decision on operating, CIB, CIP	Sept. 2	Capital
Preliminary budget information to Assembly - <b>"120 Day Memo"</b> (revenues, tax limit, service priorities, reorganizations, utility / enterprise business plans, update to utility / enterprise strategic plans, and proposed	Sept. 2 <b>A</b>	All
Preparation of final CIB / CIP narratives & data presentations	Sept 4 - 11	Capital
OMB run IGCs	Sept 14-17	Operating
Request from Public Finance cash pool investment income (Chris), debit svcs schedules and financial strategies (Richard)	Sept 14-17	Operating
Mayor's final decisions	Sept 18	Operating
OMB completes Proposed CIB / CIP Book, AR, AM, & AO	Sept. 18-30	Capital
OMB presents CIB / CIP and 6 Year Program to Planning & Zoning Commission for recommendations	Sept.- Oct.	Capital
OMB completes GG Ops / Utl Proposed Budget Books, AO, AR, and AM & AR for 6 Year Program	Sept. 18-30	All
OMB submits 6-Year Program and Budgets to Assembly (NLT October 2)	Oct 2 <b>B</b>	All

2017 Proposed General Government Operating Budget  
**Municipality of Anchorage**  
**Operating & Capital Budgets -- General Government / Utilities / Enterprises**  
**2016 - Budget Preparation Calendar (Preliminary)**

Action	Date	Category
Assembly Worksession - 2016 Budget, Overview, & Revenue	Oct 2	Operating
Assembly Worksession - 2016 Budget & Other Matters	Oct 9	Operating
Formal introduction of Mayor's budgets to Assembly (note, Assembly meeting dates changed from 6 & 20 to 13 & 27)	Oct 13	All
Assembly Worksession - 2016 Budget & Other Matters (tentative)	Oct 16	Operating
Assembly Worksession - 2016 Budget & Other Matters	Oct 23	Utl / Ent / Cap
Assembly Public Hearing # 1 on proposed budget	Oct 27	<b>C</b> All
Assembly Public Hearing # 2 on proposed budget	Nov 10	<b>C</b> All
Assembly Worksession - 2016 Assembly Budget Amendments (tentative)	Nov 13	All
Assembly Worksession - 2016 Assembly Budget Amendments (tentative)	Nov 20	All
Assembly Meeting - adoption of budgets (proposed date)	Nov 24	<b>D</b> All
OMB / IT upload adopted budget into financial system for 2016 use	Dec 4	Operating

**Note:** All dates are subject to change.

**A**

6.10.040 Submittal and adoption of municipal operating and capital budget. **September**

**A. At least 120 days before the end of the fiscal year the Mayor shall submit to the Assembly the following:**

1. A preliminary general government capital budget/capital program and utilities capital budget/capital program.
2. Proposed utility business plans and update to utility strategic plans.
3. Preliminary general government revenue plan, tax limitation, and administration service priorities.
4. Major departmental consolidations, reorganizations or establishments necessitating changes to Chapter 3.10 or 3.20, pertaining to executive organization, and required by proposed budgets for the next fiscal year.

**B**

**Section 13.02. Six Year Program October**

At least 90 days before the end of the fiscal year of the municipality the mayor shall submit to the assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The assembly shall hold at least one public hearing on the six-year program prior to adoption.

**Section 13.03. Operating and capital budget. October**

At least 90 days before the end of the fiscal year of the municipality the Mayor shall submit to the Assembly a proposed operating and capital budget for the next fiscal year. The form and content of the budget shall be consistent with the proposed six-year program. The Mayor shall submit with the budget an analysis of the fiscal implications of all tax levies and programs.

**C**

**Section 13.04. Budget hearing.**

The Assembly shall hold at least two public hearings on the proposed operating and capital budget for the next fiscal year, including one hearing at least 21 days after the budget is submitted to the Assembly, and one hearing at least seven but not more than 14 days prior to the adoption of the budget.

**D**

**6.10.040 Submittal and adoption of municipal operating and capital budget.**

**B.** The general government capital budget/capital program will be adopted at least 21 days prior to the end of the fiscal year of the municipality.

## **Appendix U**

### **Department Goals Aligned with Mayor's Strategic Framework**

#### **Mayor's Overarching Framework**

##### Mission

A new Anchorage - a city that honors the promise of our past and the integrity of our ideals - creating a safe, secure, and strong, accessible, innovative, inclusive Anchorage.

##### Goals



Public Safety – Improve public safety and strengthen Anchorage neighborhoods.



Homelessness – Eradicate homelessness and improve the health of the community.



Administration – Make city government more efficient, accessible, transparent, and responsive to the citizens of Anchorage.



Strengthen Anchorage's Economy – Build a city that attracts and retains a talented workforce, the most innovative companies, and provides a strong environment for economic growth



Community Development – to make Anchorage a vibrant, inclusive and affordable community.

#### **Goals that Contribute to Achieving the Mayor's Mission:**



##### **Public Safety – Improve public safety and strengthen Anchorage neighborhoods**

Mayor Berkowitz is focused on rebuilding the Anchorage Police Department to 400 officers so our police officers can expand community policing strategies that prevent crime and strengthen Anchorage neighborhoods. He wants to expand the force to reflect the diversity of Anchorage and encourage greater partnerships between APD and neighborhood and business leaders.

#### **Department Goals that Contribute to Achieving the Mayor's Mission:**

##### Development Services Department

- Continue to make progress eliminating duplicate street names to ensure the uniqueness of each address, thereby improving E911 response times.

##### Fire Department

- Improve outcomes for sick, injured, trapped and endangered victims.

- Reduce fire damage, eliminate fire deaths and injuries.
- Maintain one of the highest cardiac arrest survival rates in the nation.
- Maintain the highest rating from Insurance Services Office Fire Suppression
- Timely and effective response.

#### Maintenance & Operations Department

- 100% of Fire & Medic apparatus have working, certified electronic defibrillators.
- Support the efficient, safe operations of emergency services by providing expeditious maintenance of public safety radio equipment.
- 98% of police-assigned automatic electronic defibrillators are certified and operable on any given day.

#### Municipal Manager Department - Transportation Inspection Division

- Protect the safety and welfare of the regulated vehicle customers.

#### Police Department

- Reduce the rate of sexual assault in Anchorage.
- Decrease the number of drivers Operating Under the Influence (OUI).
- Reduce the rate of fatality vehicle collisions in Anchorage.
- Increase clearance rate in homicide cases.
- Maintain an average response time for Priority 1 calls for service under eight minutes.



#### **Homelessness – Eradicate homelessness and improve the health of the community**

Mayor Berkowitz will lead and support community efforts to provide permanent and supported housing for Anchorage's chronic homeless population, to improve public safety and economic resiliency in our neighborhoods. He is also focused on developing long-term housing development strategies to reduce homelessness amongst single parents, families, veterans and youth. This includes expanding workforce housing by partnering with public and private housing developers to bring at least 900 new units on line annually.

#### **Department Goals that Contribute to Achieving the Mayor's Mission:**

##### Development Services Department

- Manage the private development process effectively and efficiently.
- Respond to land use code complaints within established timeframes.

##### Health and Human Services Department

- Increase community and agency partnerships in public health initiatives.

##### Planning Department

- Provide timely, clear, and accurate information about zoning and platting cases to the general public and to the citizens serving on Anchorage's four land use regulatory boards: Planning and Zoning Commission, Platting Board, Zoning Board of Examiners and Appeals, and Urban Design Commission.



## **Administration – Make city government more efficient, accessible, transparent, and responsive to the citizens of Anchorage**

Decreasing State municipal revenue sharing and loss of the Municipal Light and Power dividend highlights the importance of creating more efficient delivery of services. In addition, the significantly over-budget ERP system implementation has drained Municipal financial and personnel resources. Mayor Berkowitz will focus on data-driven, results-oriented decision making for Municipal administration that ensures Anchorage taxpayers an accessible, transparent and responsive government. He will look for opportunities to develop more public-private partnerships to leverage new opportunities for business development and service delivery. He will also explore new options for shared services with the Anchorage School District, State of Alaska and Joint Base Elmendorf-Richardson.

### **Department Goals that Contribute to Achieving the Mayor's Mission:**

#### Development Services Department

- Ensure development-related infrastructure is designed and constructed according to municipal design criteria, standards, codes and practices.

#### Employee Relations Department

- Centralize and streamline administrative functions to improve performance and conserve resources.
- Improve the administration, consistency, and accuracy of the position classification system.
- Negotiate fiscally responsible collective bargaining agreements with economic terms that do not to exceed average 5 year CPI.
- Negotiate and administer collective bargaining agreements that maximize management flexibility.
- Leverage technology to provide employees with self-service access to administrative information and processes.
- Migrating employees to lower cost benefit options.
- Savings resulting from employees choosing lower cost benefit options.

#### Finance Department - Controller Division

- Report fairly, without material misstatement, the financial results of the Municipality of Anchorage on an annual basis.
- Maintain a system of internal controls such that transactions are accurately recorded on a timely basis to reduce the risk of fraud and error.
- Record transactions accurately and timely.
- Pay employees and vendors accurately and timely.

#### Finance Department – Central Payroll Division

- Make accurate and timely payments to all Municipality Of Anchorage employees.
- Make all statutory deductions and verifying that all required procedures are followed in connection with these deductions.
- Maintain records and reports required by the Municipality, State, and Federal governmental agencies pertaining to personnel paid through the payroll system.

Finance Department - Public Finance and Investments Division

- Maintain at least the current AAA rating by Standard & Poor's and AA+ rating by Fitch for the MOA's general obligation.
- Provide an aggregate investment return, net of fees, that outperforms the benchmark for the MOA's aggregate portfolio.
- Refund any outstanding debt that provides a minimum net present value savings and provide the most cost effective source of financing for all departments of the MOA.
- Invest only securities that comply with AMC at the time of investment.

Finance Department - Treasury Division

- Enforce and increase collections of all valid taxes and delinquent fines and fees owed to the Municipality.
- Promote and improve timely posting and analysis of municipal revenues.

Fire Department

- Prevent unintended fires.
- Maintain high level of responsiveness to the building community

Health & Human Services Department

- Improve response to animal-bites/attacks complaints in the Municipality.
- Maximize industry compliance with safe food handling practices by inspecting facilities and effectively enforcing regulations.

Information Technology Department

- Reduce the total of IT operational cost as a percentage of overall MOA operational cost.
- Improve IT service delivery and the development of processes, standards and policies by applying industry best practices frameworks.

Internal Audit Department

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan.
- Reduce expenses by providing audit staff hours to the external auditors for the annual financial and Federal and State Single audits.

Maintenance & Operations Department

- Minimize the downtime of Fire, Police and General Government personnel.
- Improve response times to prioritized work order requests.

Management & Budget

- Improve the quality of the budget-related information provided citizens and decision-makers by continuing to receive the "Distinguished Budget Presentation Award" from Government Finance Officers Association (GFOA).
- Improve accuracy of Assembly documents prepared by departments
- Implement the Mayor's "Performance. Value. Results" performance-based management initiative.
- Improve departments understanding of Intra-governmental charge (IGC) system.
- Ensure departments are satisfactorily served

Municipal Manager Department

- Improve organization efficiency and effectiveness by improving process and procedures.

Municipal Manager Department - Risk Management Division

- 24 hour claimant contact and zero Workers' Compensation late payment penalties.
- Recover \$1,000,000 annually in damage to MOA property.
- Assure a 24 hour turn around on all permits, contracts & Request for Proposal (RFP).
- Hold insurance renewals to expiring premiums or less annually for both the MOA and ASD. Inventory is added as acquired.

Parks & Recreation Department

- Engage residents to actively participate and volunteer in the community.
- Foster private-public partnerships and innovated funding sources to establish a balance in the financing of parks and recreation services and in the development of capital improvement projects through state and federal grants, user fees, volunteer support and private contributions.
- Maximize budgeted resources through effective scheduling of facility operational and program hours by matching demand to capacity.

Planning Department

- Engages the community in land use planning activities to make decisions about land uses and transportation, as well as public facilities, economic development, housing, and other public issues that are vital to a healthy and livable community.
- Reviews and makes necessary changes to codes, regulations, land use approval, building permit and other processes to reduce barriers to housing and non-residential development.
- Incorporates the necessary tools and training for staff in order to serve the public effectively.

Project Management & Engineering Department

- Design capital improvement projects that are cost-effective, maintenance-friendly and clearly communicate design intent to construction contractor within the schedule specified in the Capital Improvement Program.

Public Transportation Department

- Provide cost effective service.
- Install and maintain hardware and application providing automated operating systems to most efficiently and effectively meet the needs of transit customers.

Public Works Administration Department

- Reduce capital projects construction contracts with change orders.

Purchasing Department

- Provide departments with the knowledge needed to successfully procure items/services at the best value for the City with minimal difficulty (standardize and streamline processes).
- Ensure that procurements are made in compliance with all laws and policies
- Provide contract administration training to departments.
- Provide training to departments on the purchasing processes.



- Continue to work with and explore alternative procurement methods when contracting situations would benefit from their use.

#### Real Estate Department

- Revenue generated through disposals and use permits of HLB inventory provided to municipal and other agencies, and to the private sector.
- Annual tax foreclosure process: Collection of delinquent property taxes and assessments.
- Annual process for taking Clerk's Deed and subsequent sale of deeded properties via sealed bid auction.

#### Traffic Department

- Traffic operation improvements that maximize transportation safety and system efficiency.
- Timely investigation and response to community traffic inquiries.



#### **Strengthen Anchorage's Economy – Build a city that attracts and retains a talented workforce, the most innovative companies, and provides a strong environment for economic growth**

Anchorage has incredible opportunities to build upon its current economy by seizing on the strengths of its natural resources and cultural diversity. Making Anchorage safe, secure and strong will attract new investment and encourage expansion of Anchorage's existing business sectors. Mayor Berkowitz is proposing a reorganization of several Municipal departments to create the Office of Economic and Community Development (OECD). OECD will focus on supporting and encouraging new development of housing projects, sparking new downtown development projects and strengthening our neighborhoods and community assets through park, trail, library, and transportation assets. Mayor Berkowitz has also set a goal of making Anchorage the most energy-efficient city in the country. He will work with Municipal partners like the Anchorage Community Development Authority, Anchorage Economic Development Corporation, Anchorage Downtown Partnership, Visit Anchorage, and others to reach these goals.

#### **Department Goals that Contribute to Achieving the Mayor's Mission:**

##### Development Services Department

- Continue to provide excellent customer service by providing prompt and efficient permit processing, timely plan reviews, and same-day as requested construction inspection services.
- Provide on-site water and wastewater permitting, certification, training and enforcement consistent with goals of protecting public health and environmental quality.
- Protect the traveling public and municipal rights of way, the largest single asset of the Municipality of Anchorage at +\$10 billion.
- Respond to land use code complaints within established timeframes;
- Complete final zoning inspections same day as requested.
- Provide timely and accurate services for:
  - Land use reviews/determinations
  - Administrative land use permits
  - Business facility reviews and inspections

- Assignment of new addresses, and
- Maintenance of GIS map data layers for roads and addresses

#### Employee Relations Department

- Attract and retain a productive, qualified workforce while adhering to all federal, state and local laws, regulations and agreements.
- Improve the pool of qualified candidates available to fill Municipal positions.

#### Finance Department - Treasury Division

- Provide enhanced service to the general public and business community and increase growth in e-commerce (i.e. information sharing and monetary transactions) through increased public use of the Municipal website and other means.

#### Finance Department - Property Appraisal Division

- Timely annual assessment of all taxable property.
- Completion of annual assessment appeals.
- Improve Property Appraisal assessment functions to ensure accurate data collection for property records and market assessments.
- Advance public education about assessment issues.

#### Information Technology Department

- Deliver innovative municipal services to MOA departments and citizens via technology.
- Provide effective Customer Service.

#### Library Department

- Improve economic advancement by providing equitable access to computing equipment and resources.
- Improve public safety by providing safe and stimulating places for teens and clean, well-maintained buildings for all.

#### Maintenance & Operations Department

- Repair reported potholes within 24 hours within Anchorage Roads and Drainage Service Area (ARDSA).
- Complete declared plow-outs within 72 hours of a snowfall four inches or more within ARDSA.
- Year-to-date percentage of storm drain structures inspected and cleaned as required within ARDSA.
- Assess LED Lighting options and design installation plan for LED street lights.

#### Municipal Attorney

- Maintain high quality, efficient production of legal services through low turnover rate of professional staff, and successful completion by attorneys of subject matter training/continuing legal education.

#### Municipal Manager Department - Transportation Inspection Division

- Promote a service-oriented ethic within the regulated vehicle industry.

#### Planning Department

- Examine and track the level of tax subsidy for the processing of zoning and platting cases.
- Develop staff resources to serve as projects managers to assist major housing and economic development projects from concept phase to issuance of certificate of occupancy.
- Assist health and higher education partners in implementing their campus master plans to ensure continued quality health care and higher education is provided in-state.
- Provide timely and accurate services for applicants requesting:
  - Land use reviews/determinations;
  - Administrative land use permits; and
  - Zoning and platting services.
- Safety: Provide guidance in the design of public and private development projects that fosters crime prevention, and minimizes the impacts from natural and man-made disasters.
  - Apply Crime Prevention through Environmental Design guidelines in the review of site and building plans;
  - Adopt policies and procedures to minimize the impacts of and response to natural disasters.

#### Project Management & Engineering Department

- Provide surveys at a reasonable cost.
- Investigate and respond to public inquiries within ten working days.
- Provide land survey review for the Planning Department to meet their needs.
- Ensure watershed management employees perform and are timely with permit plan reviews.
- Flood plain data is maintained as per regulatory (NFIP) requirements and accessible to public in timely manner.
- APDES inspections for commercial projects are performed within approved APDES permit requirements.

#### Real Estate Department

- Maximize amount of acreage mitigated through appropriate responses to negative impacts on the MOA land inventory due to fire, insect damage, illegal dumping of hazardous or contaminated materials, and/or vandalism.
- Maximize amount of acreage available for development of housing by reviewing inventories, determining if surplus to municipal needs, perform steps necessary for disposal, market approved disposals, complete real estate transactions with private parties to create a larger available housing inventory.
- Identify municipal raw lands suitable for pre-development activities; e.g. zoning, platting, roads, water/sewer, etc.

#### Traffic Department

- Continuous improvement in the safe and efficient movement of people and goods.



#### **Community Development to Make Anchorage a Vibrant, Inclusive and Affordable Community**

Anchorage has amazing natural resources and cultural diversity. We have created a world-class network of trails and neighborhood parks that help bring communities together and link our city. We have a vibrant arts community that is supported through the 1% for Art and the Anchorage Arts Commission. Our libraries are community gathering places where Anchorage's diverse people come together for community events, lifelong learning and civic engagement. Mayor Berkowitz is committed to expanding Anchorage's community assets by supporting creative placemaking, cradle to career education opportunities and new technologies and partnerships to expand inclusiveness and accessibility.

## **Department Goals that Contribute to Achieving the Mayor's Mission:**

### Employee Relations Department

- Develop meaningful and cost effective employee benefit options.
- Expand the diversity of the Municipality's workforce by using innovative recruitment practices.

### Equal Rights Commission

- Respond to filed complaints with timely investigations and increased timeliness of case closures.
- Respond to complaints and complete case investigations impartially.
- Eliminate discriminatory practice by providing outreach and education in our community to improve compliance with the law.

### Health & Human Services Department

- Improve responsiveness to public health complaints.
- Reduce days non-compliant with federal air quality standards by monitoring key indicators and developing strategies to reduce air pollution.
- Ensure compliance with safe food handling practice by inspecting every permitted food establishment at least once per year.
- Improve the quality of life of those in need of long-term care by increasing the effectiveness of ADRC referrals.

### Library Department

- Increase opportunities for our children's success when they enter school by teaching the foundations of reading, social skills and, creative skills through early learning educational activities.
- Improve civic engagement, cultural enrichment, and enhance the quality of life for all Anchorage residents through provision of life-long educational services including library materials, online resources and programs/events.

### Municipal Manager Department – Office of Emergency Management Division

- Ensure community education and public outreach programs are effective in preparing citizens for emergencies and disasters.

### Municipal Manager Department – Office of Equal Opportunity Division

- Reduce the number of complaints that charge discriminatory practices through a proactive training program.

Parks & Recreation Department

- Provide opportunities for residents and visitors to enjoy Anchorage's parks and facilities.
- Provide recreation opportunities that are safe, secure and enjoyable.
- Through the practice of routine maintenance, maintain Municipal park assets to ensure optimum risk management by keeping parks, trails and facilities in a state of good repair and that are safe and welcoming.
- Through planned and managed development improve the safety, appearance and usability of Anchorage Neighborhood Parks in an effective and cost efficient manner.
- Provide satisfying positive experiences through quality recreation, leisure and civic programs in Anchorage's parks and facilities.
- Aquatic programs will be offered year round for public safety and recreation.
- Deliver recreation services in a cost-effective and efficient manner

Police Department

- Maintain the rate of Uniform Crime Report (UCR) Part I crimes in Anchorage at or below the national average for comparable size communities.
- Answer 911 calls within national standard time range, under National Emergency Number Association (NENA) standards.
- Maintain a rating on the UAA Community Indicators Project wherein the majority of respondents state they are "Satisfied" or "Very satisfied" with police services in Anchorage.

Public Transportation Department

- Provide public transportation services which are safe, convenient, accessible and reliable.
- Increase ridership.
- Expand access to People Mover fare sales using new and existing technology.
- Increase the number of agencies participating in coordinated transportation by purchasing AnchorRIDES trips.
- Increase the number of participants using vanpool services.
- Provide safe and accessible bus stops.
- Ensure effective and efficient bus route planning and scheduling.
- Ensure People Mover buses are operated in a safe and reliable manner.
- Ensure People Mover buses are maintained in a safe and reliable condition.