



Municipality of Anchorage

**2015 Revised
General Government,
Utility, & Enterprise
Operating Budgets**

**2015 Established Tax
Levies**

**Dan Sullivan, Mayor
Anchorage, Alaska**

MUNICIPALITY OF ANCHORAGE

DAN SULLIVAN, MAYOR

ASSEMBLY

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Amy Demboski (2016)	Elvi Gray-Jackson (2017)	Tim Steele (2017)
Bill Evans (2017)	Jennifer Johnston (2016)	Dick Traini (2016)
Ernie Hall (2016)	Pete Petersen (2017)	

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James Bailey (2017)	Alfred Tamagni (2015)	Jon Watkins (2016)
Bob Griffin (2017)	Lisa Vaught (2016)	Bill Webb (2016)
Tiger Helgelien (2017)	Liz Vazquez (2016)	

CHIEF FISCAL OFFICER

Katherine Giard, Chief Fiscal Officer

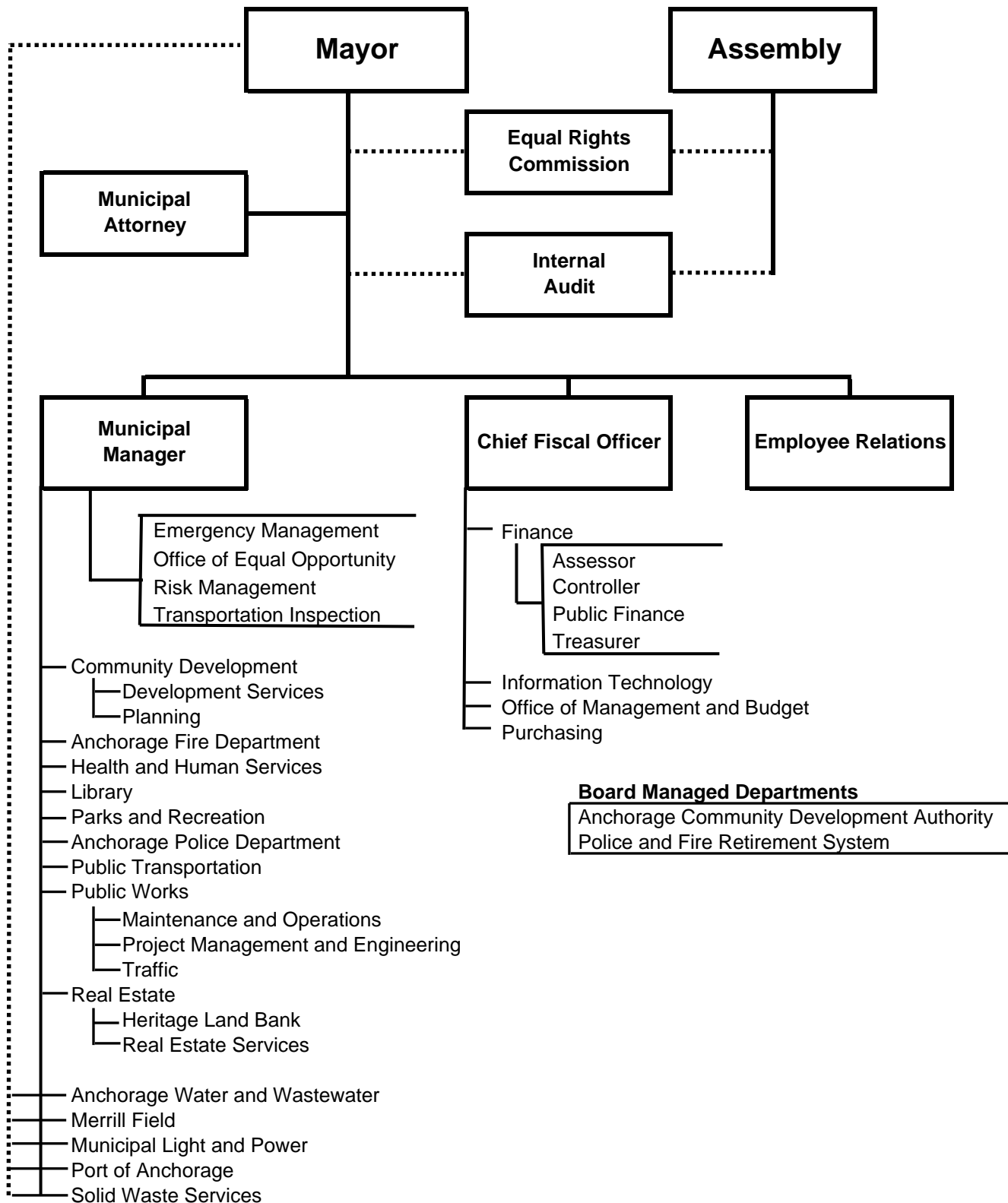
MANAGEMENT AND BUDGET

Marilyn Banzhaf, Acting Director

Christine Chesnut	Natalia Meyers	Courtney Petersen
Rachel Rivas	Darlene Williams	



MUNICIPALITY OF ANCHORAGE



2015 Revised Operating Budgets and Taxes

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CLERK'S OFFICE
AMENDED AND APPROVED

Date: 5-4-15
 Mayoral Veto was overridden
 on 5-4-15

Submitted By: Chairman of the Assembly at
 the Request of the Mayor
 Prepared By: Office of Management and
 Budget
 For Reading: April 28, 2015

ANCHORAGE, ALASKA

AR 2015 - 107 (S) as Amended with Mayor's Vetoes and Assembly Override

**1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
 2 FUNDS FOR THE 2015 GENERAL GOVERNMENT OPERATING BUDGET FOR THE
 3 MUNICIPALITY OF ANCHORAGE**

6 WHEREAS, the approved 2015 budget for the Municipality of Anchorage was adopted by AO 2014 -
 7 118 (S-2) as Amended.

9 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2015;
 10 now, therefore,

12 THE ANCHORAGE ASSEMBLY RESOLVES:

14 **Section 1.** The direct cost amounts set forth for the 2015 fiscal year for the following operating
 15 departments and/or agencies are hereby appropriated for the 2015 fiscal year:

16 Department/Agency	2015 Approved Budget	Revision	2015 Revised Budget
17 <u>GENERAL GOVERNMENT</u>			
18 Assembly	\$ 3,635,639	\$ 606,013	\$ 4,241,652
19		314,940	779,076
20		2,314,940	2,779,076
21 Chief Fiscal Officer	464,136	314,940	779,076
22		30,000	14,438,996
23		(170,000)	14,238,996
24		145,880	14,554,876
25		30,000	14,438,996
26 Community Development	14,408,996		14,408,996
27 Employee Relations	3,887,275	148,132	4,035,407
28 Equal Rights Commission	752,768	-	752,768
29 Finance	13,485,647	2,202,499	15,688,146
30		1,638,379	92,132,031
31		838,379	91,332,031
32 Anchorage Fire Department	90,493,652	1,638,379	92,132,031
33		867,128	11,377,650
34		1,486,828	11,997,350
35		867,128	11,377,650
36 Health and Human Services	10,510,522	467,128	10,977,650
37 Information Technology	16,331,993	(960,952)	15,371,041
38 Internal Audit	744,389	115,000	859,389
39		158,000	8,271,684
40		58,000	8,171,684
41 Library	8,113,684	158,000	8,271,684
42 Management and Budget	1,049,668	25,000	1,074,668

Resolution to Revise and Appropriate 2015 General Government Operating Budget

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Department/Agency	2015 Approved Budget	Revision	2015 Revised Budget
		252,573	2,404,492
Office of the Mayor	2,151,919	157,073	2,308,992
Municipal Attorney	7,881,630	-	7,881,630
Municipal Manager	23,539,323	36,376	23,575,699
Non-Departmental (TANS DS Fund 101)	267,600	(87,599)	180,001
		651,922	21,983,057
		451,922	21,783,057
		651,922	21,983,057
Parks and Recreation	21,331,135	611,922	21,943,057
		2,948,829	100,798,053
		2,648,829	100,498,053
Anchorage Police Department	97,849,224	2,948,829	100,798,053
Public Transportation	23,447,820	50,508	23,498,328
		1,560,384	109,913,563
		1,160,384	109,513,563
Public Works	108,353,179	1,560,384	109,913,563
Purchasing	1,737,979	49,377	1,787,356
Real Estate Services	8,091,976	(6,018)	8,085,958
Convention Center Reserve	13,369,107	20,281	13,389,388
		\$ 10,620,772	\$ 482,520,033
		\$ 8,620,772	\$ 480,520,033
		\$ 11,356,352	\$ 483,255,613
		\$ 12,620,772	\$ 484,520,033
GRAND TOTAL GENERAL GOVERNMENT	\$ 471,899,261	\$ 10,055,272	\$ 481,954,533

Section 2. The function cost amounts set forth for the 2015 fiscal year for the following operating funds are hereby appropriated (see **Section 6**):

Fund No. Fund Description	2015 Approved Budget	Revision	2015 Revised Budget
GENERAL FUNDS			
		\$ 4,177,700	\$ 122,831,366
		\$ 3,877,700	\$ 122,531,366
		\$ 4,913,280	\$ 123,566,946
		\$ 6,177,700	\$ 124,831,366
101 Areawide General	\$ 118,653,666	\$ 3,652,200	\$ 122,305,866
104 Chugiak Fire SA	1,282,512	31,608	1,314,120
105 Glen Alps SA	324,425	10,947	335,372
106 Girdwood Valley SA	2,127,917	67,469	2,195,386
111 Birchtree/Elmore LRSA	272,189	7,268	279,457
112 Sec. 6/Campbell Airstrip LRSA	142,731	6,807	149,538
113 Valli-Vue Estates LRSA	126,594	(3,484)	123,110
114 Sky ranch Estates LRSA	36,573	(1,783)	34,790
115 Upper Grover LRSA	15,291	(408)	14,883
116 Raven Woods/Bubbling Brook LRSA	17,430	1,161	18,591
117 Mt. Park Estates LRSA	36,568	(427)	36,141
118 Mt. Park/Robin Hill RRSA	152,351	6,715	159,066
119 Chugiak/Birchwood/Eagle River RRSA	6,872,195	213,644	7,085,839
121 Eaglewood Contributing RSA	99,348	7,640	106,988

Resolution to Revise and Appropriate 2015 General Government Operating Budget

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Fund No.	Fund Description	2015 Approved Budget	Revision	2015 Revised Budget
122	Gateway Contributing RSA	1,900	248	2,148
123	Lakehill LRSA	49,711	(468)	49,243
124	Totem LRSA	24,982	358	25,340
125	Paradise Valley South LRSA	14,474	264	14,738
126	SRW Homeowners LRSA	54,924	4,139	59,063
129	Eagle River Street Light SA	373,012	7,724	380,736
			1,266,525	76,976,557
			466,525	76,176,557
131	Anchorage Fire SA	75,710,032	1,266,525	76,976,557
			1,250,917	71,024,793
			850,917	70,624,793
141	Anchorage Roads & Drainage SA	69,773,876	1,250,917	71,024,793
142	Talus West LRSA	133,015	1,206	134,221
143	Upper O'Malley LRSA	676,622	16,031	692,653
144	Bear Valley LRSA	53,491	(1,669)	51,822
145	Rabbit Creek View/Heights LRSA	96,687	1,870	98,557
146	Villages Scenic Parkway LRSA	20,640	366	21,006
147	Sequoia Estates LRSA	23,515	(3,036)	20,479
148	Rockhill LRSA	49,319	(2,895)	46,424
149	South Goldenview Area RRSA	633,469	5,575	639,044
150	Homestead LRSA	21,678	34	21,712
			2,498,240	113,074,722
			2,198,240	112,774,722
151	Anchorage Metropolitan Police SA	110,576,482	2,498,240	113,074,722
			354,378	20,386,724
			154,378	20,186,724
			354,378	20,386,724
161	Anchorage Parks & Recreation SA	20,032,346	314,378	20,346,724
162	Eagle River/Chugiak Parks/Rec SA	4,113,882	355,026	4,468,908
181	Anchorage Building Safety SA	7,291,845	195,323	7,487,168
191	Public Finance & Investment Fund	1,648,279	69,344	1,717,623
			\$ 10,544,357	\$ 432,078,328
			\$ 8,544,357	\$ 430,078,328
			\$ 11,279,937	\$ 432,813,908
			\$ 12,544,357	\$ 434,078,328
	Subtotal General Funds	\$ 421,533,971	\$ 9,978,857	\$ 431,512,828
	<u>SPECIAL REVENUE FUNDS</u>			
202	Convention Center Reserves	\$ 13,369,107	\$ 20,281	\$ 13,389,388
221	Heritage Land Bank	1,228,189	(62,598)	1,165,591
	Subtotal Special Revenue Funds	\$ 14,597,296	\$ (42,317)	\$ 14,554,979
	<u>DEBT SERVICE FUND</u>			
301	PAC Surcharge Revenue Bond	\$ 339,288	\$ (57,373)	\$ 281,915
	<u>INTERNAL SERVICE FUNDS</u>			
602	Self-Insurance	\$ 1,274,525	\$ 30,445	\$ 1,304,970
607	Management Information Systems	(1,974,689)	1,307,722	(666,967)
	Subtotal Internal Service Funds	\$ (700,164)	\$ 1,338,167	\$ 638,003

Resolution to Revise and Appropriate 2015 General Government Operating Budget

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Fund No.	Fund Description	2015 Approved Budget	Revision	2015 Revised Budget
		\$	11,782,834	\$ 447,553,225
		\$	9,782,834	\$ 445,553,225
		\$	12,518,414	\$ 448,288,805
		\$	13,782,834	\$ 449,553,225
6	GRAND TOTAL GENERAL GOVERNMENT	\$ 435,770,391	\$ 11,217,334	\$ 446,987,725

Section 3. The amount of, not to exceed, TWO MILLION FIVE HUNDRED THOUSAND DOLLARS (\$2,500,000) is hereby appropriated as contributions from General Government, Enterprise, and Utilities Funds to the Information Technology (IT) Department, IT Capital Improvement Program (CIP) Fund (608) for capitalizable labor dedicated to the SAP implementation project.

Section 4. Revising the Police and Fire Retiree Medical Liability Fund (313) direct and function cost budgets based on the Plan Administrator Report and revised IGCs as follows:

	2015 Approved Budget	Revision	2015 Revised Budget
Police and Fire Retiree Medical Liability Fund			
Direct Budget	\$ 3,337,709	\$ 87,633	\$ 3,425,342
Function Budget	\$ 3,352,944	\$ 88,432	\$ 3,441,376

Section 5. Revising the Equipment Maintenance Fund (601) direct and function cost budgets as follows:

	2015 Approved Budget	Revision	2015 Revised Budget
Equipment Maintenance Fund			
Direct Budget	\$ 6,144,763	\$ 81,217	\$ 6,225,980
Function Budget	\$ 7,795,491	\$ 394,304	\$ 8,189,795

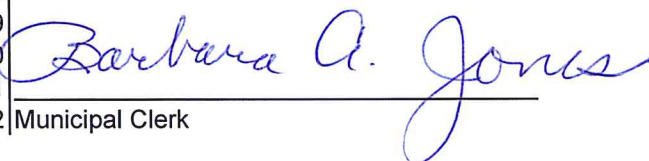
Section 6. The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

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

PASSED AND APPROVED by the Anchorage Assembly this 4th day of May, 2015.


Chair of the Assembly

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 187-2015(A)

Meeting Date: April 28, 2015

FROM: MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2015
GENERAL GOVERNMENT OPERATING BUDGET FOR THE
MUNICIPALITY OF ANCHORAGE**

This (S) version indicates the following changes to AR2015-107;

Community Development direct cost increase of \$30,000 for an Independent review of Title 21 to assess how Anchorage's Title 21 complies with Federal laws.

Health & Human Services direct cost increase of \$400,000 to provide funding for the Domestic Violence and Sexual Assault Intervention Program (DVSAIP).

Office of the Mayor direct cost increase of \$95,500 for community grants.

Parks & Recreation Department direct cost increase of \$40,000 to match an Anchorage Park Foundation grant. These funds will be used to install a donated sound system, to provide electrical service to a seasonal warming facility pad, and electrical upgrades to the existing system within the park to support power needs at various locations.

Reduce proposed \$5,000,000 one time dividend (ref Line 37) by \$1,000,000 to total \$4,000,000 and contribute \$2,000,000 to MOA Trust Fund 730; reducing proposed \$5,000,000 in tax relief by \$3,000,000 to total \$2,000,000.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management and Budget

Recommended by: Marilyn Banzhaf, Acting Director, Office of Management and Budget

Concur: Katherine Giard, CFO

Concur: George J. Vakalis, Municipal Manager

Respectfully Submitted: Daniel A. Sullivan, Mayor



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 187-2015

Meeting Date: April 14, 2015

FROM: MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2015
GENERAL GOVERNMENT OPERATING BUDGET FOR THE
MUNICIPALITY OF ANCHORAGE**

Assembly Resolution 2015-107 reflects the Administration's proposed revisions to the 2015 General Government Operating Budget. The proposed package updates projected revenue, fine-tunes 2015 direct costs, funds items that were not anticipated at the time the 2015 budget was approved last November, and proposes use of Solid Waste Services utility revenue distribution as municipal tax relief.

When compared to the 2015 budget approved in November, the proposed ongoing operating budget increases by \$8.9 million. Underlying these numbers are shifts in revenue sources based on updated information, expenditure adjustments due to aligning personnel projections with actual costs, inclusion of one-time proposals and SAP support. A detailed listing of each change is attached to this AM. Highlights include:

Use of Prior Year Fund Balance

Successful management of 2014 department budgets resulted in a \$7.0 million savings in the five major funds (property taxes) at year-end. Each year, this savings can be used as revenue to help pay for the following year's budget, which reduces the amount of property taxes that otherwise would be needed. This roll-forward of property taxes is a credit against the amount of property taxes that otherwise would be collected from the respective service areas taxpayers.

The 2015 Budget, as approved last November, appropriated \$1.3 million of anticipated 2014 year-end savings; the revised budget uses the remaining \$5.7 million.

Revenue Adjustments

As a result of updating revenue projections, the overall revenues are relatively flat, with the exception of the inclusion of utility revenue distributions from Solid Waste Services.

Total Property Tax Requirement

The revised budget proposes a 2.98% increase in property taxes, subject to tax cap, compared to the 2014 Revised budget. Combined with the increase in assessed values, the average mill rate drops .10 mills from 7.63 mills in 2014 to 7.53 mills in 2015 resulting in a savings of \$10 per \$100,000 home.

1 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

2

3 Prepared by: Office of Management and Budget

4 Recommended by: Marilyn Banzhaf, Acting Director, Office of Management and Budget

5 Concur: Katherine Giard, CFO

6 Concur: George J. Vakalis, Municipal Manager

7 Respectfully Submitted: Daniel A. Sullivan, Mayor

Funding Sources

2015 Revised Operating Budgets and Taxes

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
1	2015 Approved General Government Operating Budget					\$ 474,016,337	\$ 170,429,169	\$ 36,128,870	\$ 1,813,427	\$ 248,817,950	\$ 16,826,921
2											
3	Prior Year Fund Balance Adjustments to Set Reserves and Offset 2015 Property Taxes (5 Major Funds)										
4	Area Wide	Property taxes required to meet the 2% working capital set-aside.	101000	-	-	-	-	-	(756,315)	756,315	-
5	Fire	2014 lapse used to offset 2015 taxes.	131000	-	-	-	-	-	1,091,773	(1,091,773)	-
6	Public Works	2014 lapse used to offset 2015 taxes.	141000	-	-	-	-	-	2,873,258	(2,873,258)	-
7	Police	2014 lapse used to offset 2015 taxes.	151000	-	-	-	-	-	1,357,887	(1,357,887)	-
8	Parks and Recreation	2014 lapse used to offset 2015 taxes.	161000	-	-	-	-	-	1,151,052	(1,151,052)	-
9	Total Prior Year Fund Balance Adjustments to Set Reserves and Offset 2015 Property					-	-	-	5,717,655	(5,717,655)	-
10											
11	Running Subtotal of 2015 Revised General Government Operating Budget					\$ 474,016,337	\$ 170,429,169	\$ 36,128,870	\$ 7,531,082	\$ 243,100,295	\$ 16,826,921
12	Revenue Adjustments										
13	Fire	Ambulance Fees - Predicted increase in transport volume.	101000	-	-	-	250,000	-	-	(250,000)	-
14	Fire	Bldg Permit Fees - Predicted increase in 2015.	131000	-	-	-	20,000	-	-	(20,000)	-
15	Fire	Hazardous Materials - Predicted increase in 2015.	131000	-	-	-	30,000	-	-	(30,000)	-
16	Municipal Manager	Amusement Surcharge - Based on FY14 actuals, reduced primarily because UAA Great Alaska Shootout and UAA graduation ceremony are now held at the UAA arena on campus.	101000	-	-	-	(41,823)	-	-	41,823	-
17	Police	SOA Traffic Court Fines - Based on actual 2014 PFD adjustments.	151000	-	-	-	(400,725)	-	-	400,725	-
18	Police	SOA Trial Court Fines - Revised 2014 PFD adjustments.	151000	-	-	-	582,354	-	-	(582,354)	-
19	Police	APD Counter Fines - Based on 2015 citation projection.	151000	-	-	-	266,646	-	-	(266,646)	-
20	Taxes and Reserve	P & I on Delinquent Taxes - Reset revenues to 2014 actuals.	multi	-	-	-	(154,906)	-	-	150,766	4,140
21	Taxes and Reserve	Auto Tax - Adjust original projection to increase by 1% growth due to offsetting effects from changes in population, the median age of cars, and the number of senior exemptions.	multi	-	-	-	377,720	-	-	(370,948)	(6,772)
22	Taxes and Reserve	Tobacco Tax - Based on a two year average - no tax on e-cigarettes.	101000	-	-	-	(558,502)	-	-	558,502	-
23	Taxes and Reserve	Motor Vehicle Rental Tax - FY 2015 revenues are projected to be 3.5% higher than FY 2014 revenues. Used the tax	101000	-	-	-	284,368	-	-	(284,368)	-
24	Taxes and Reserve	Electric Co-Op Allocation - Based on updated FY14 projected factors. Revenues are projected to be slightly lower in FY14 compared to FY13 actuals due to a continued decline in number of land lines and cell phone accounts for MTA, which pays most of the telephone cooperative tax allocated to Anchorage and Eagle River.	multi	-	-	-	(28,657)	-	-	28,513	144
25	Taxes and Reserve	SOA Revenue Sharing / Municipal Assistance - Update to reflect SOA FY16 application amount.	101000	-	-	-	24,701	-	-	(24,701)	-
26	Taxes and Reserve	Payment in Lieu of Taxes: Private - Completed contract amount.	101000	-	-	-	46,470	-	-	(46,470)	-
27	Taxes and Reserve	Payment in Lieu of Taxes: State	101000	-	-	-	27,770	-	-	(27,770)	-
28	Taxes and Reserve	National Forest Receipts - Reduce to 0 - it is unlikely that the Municipality will receive this payment in 2015.	101000	-	-	-	(79,084)	-	-	79,084	-
29	Taxes and Reserve	Hotel / Motel Tax - Update to reflect 2015 projection for revenues and related contractual expenditures. Long term average.	multi	-	-	17,249	177,418	-	(72,377)	(87,792)	-
30	Taxes and Reserve	Prior Year Expense Recovery - Reflects actual increase already posted.	multi	-	-	-	276,783	-	(25)	(183,641)	(93,117)
31	Taxes and Reserve	MUSA Payments (Subject to Tax Cap) - Adjustment based on utilities: AWWU, ML&P, and SWS Collection and Disposal	101000	-	-	-	(709,493)	-	-	709,493	-
32	Taxes and Reserve	MESA Payments (Subject to Tax Cap) - Adjustment based on enterprises: Port and Merrill Field 2013 net plant value at 2014 mill rates; ACDA 2014 net book value at 2014 mill rates.	101000	-	-	-	121,532	-	-	(121,532)	-
33	Taxes and Reserve	MUSA Payments (Subject to Tax Cap) - Adjustment based on utilities: AWWU, ML&P, and SWS Collection and Disposal, and	101000	-	-	-	304,162	-	-	(304,162)	-
34	Taxes and Reserve	MESA Payments (Subject to Tax Cap) - Adjustment based on enterprises: Port and ACDA 1.25% of 2013 gross operating revenues.	101000	-	-	-	(29,653)	-	-	29,653	-
35	Taxes and Reserve	Utility Dividend - ML&P - Adjustment based on actual 2013 revenues.	101000	-	-	-	11,916	-	-	(11,916)	-
36	Taxes and Reserve	Enterprise Dividend - SWS - Adjustment based on actual 2014 revenues.	101000	-	-	-	542,778	-	-	(542,778)	-
37	Taxes and Reserve	Enterprise Dividend - SWS - One time dividend.	101000	-	-	-	5,000,000	-	-	(5,000,000)	-
38	Multiple	Investment Income - Cash pool interest revenues reduced in line with assumption that market rates will not change materially from where they are today.	multi	-	-	-	(642,311)	-	114,187	462,150	65,974

Funding Sources
2015 Revised Operating Budgets and Taxes

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
39	Multiple	TANS - Tax anticipation notice reduction in revenue and cost estimate based on current market estimates – no net gain/loss is expected	multi	-	-	(146,000)	(146,000)	-	-	-	-
40	Multiple	Department Adjustments - Adjust in line with projections.	multi	-	-	-	1,000	-	-	-	(1,000)
41		Total Revenue Adjustments		-	-	(128,751)	5,554,464	-	41,785	(5,694,369)	(30,631)
42											
43		Running Subtotal of 2015 Revised General Government Operating Budget		-	-	\$ 473,887,586	\$ 175,983,633	\$ 36,128,870	\$ 7,572,867	\$ 237,405,926	\$ 16,796,290
44		Expenditure Adjustments - Tax Cap Effect									
45	Parks and Recreation	Voter Approved Bond O&M - 2015 Proposition 4 - Anchorage Parks and Recreation Service Area Bonds (<i>Contingent upon certification of April 7, 2015 election results</i>).	multi	-	-	105,000	-	-	-	105,000	-
46	Public Works	Voter Approved Bond O&M - 2013 Bond Proposition 3, AO 2013-19.	141000	-	-	47,000	-	-	-	47,000	-
47	Multiple	Voter Approved Debt Service - Alignment with debt schedule.	multi	-	-	1,536,667	-	-	-	1,536,667	-
48	Finance	Property Appraisal - Dome settlement contingency	101000	-	-	1,000,000	-	-	-	1,000,000	-
49		Total Expenditure Adjustments - Tax Cap Effect		-	-	2,688,667	-	-	-	2,688,667	-
50											
51		Running Subtotal of 2015 Revised General Government Operating Budget		-	-	\$ 476,576,253	\$ 175,983,633	\$ 36,128,870	\$ 7,572,867	\$ 240,094,593	\$ 16,796,290
52		Expenditure Adjustments - Ongoing									
53	Assembly	2014 CARRYFORWARD - Portal and maintenance.	101000	-	-	6,540	-	-	-	6,540	-
54	Assembly	Municipal Audit - Escalation factor and other components have been omitted from budget and absorbed by department for past few years.	101000	-	-	137,401	-	-	-	137,401	-
55	Assembly	Legal Representation of Board of Adjustment - As of February 2015, three appeals are on the schedule for hearing in 2015, and contract counsel is required.	101000	-	-	30,000	-	-	-	30,000	-
56	Finance	Reduction in vacancy factor for 2015. Pictometry implementation technology efficiencies not yet realized. Anticipated retirement not occurring in 2015 due to PERS vestment.	101000	-	-	37,000	-	-	-	37,000	-
57	Finance	MCP External Money Manager Fees funded with MCP External Money Manager Fee, Service Fees - School District	164000	-	-	50,000	50,000	-	-	-	-
58	Finance	MCP External Money Manager Overtime, funded with MCP External Money Manager Fees, Misc. Revenue.	164000	-	-	10,000	10,000	-	-	-	-
59	Fire	IAFF and MOA are in negotiations currently - 2015 approved budget contains a 1.5% increase, early discussions indicate that may not be adequate.	multi	-	-	1,200,000	-	-	-	1,200,000	-
60	Fire	Billing and collection contract increase, contract is based on % of total collections. Raise expenditure budget to correlate with the revenue collection rate increase from 2014.	101000	-	-	124,500	-	-	-	124,500	-
61	Health and Human Services	Community Service Patrol increase in contract costs.	101000	-	-	240,000	-	-	-	240,000	-
62	Health and Human Services	Anchorage Memorial Cemetery - in line with contract approved Nov. 2014 with higher rates than anticipated.	101000	-	-	19,000	-	-	-	19,000	-
63	Information Technology	Eaton additional maintenance to cover uninterrupted power supply to AFD and EOC UPS systems.	607000	-	-	15,000	-	-	15,000	-	-
64	Information Technology	Cyber Security - Security log tracking.	607000	-	-	39,000	-	-	39,000	-	-
65	Information Technology	Microsoft Server Cloud Enrollment (SCE) agreement	607000	-	-	64,630	-	-	64,630	-	-
66	Information Technology	LT Contract Payable Principle - adjust in line with current schedules, with SAP not live in 2015.	607000	-	-	(1,600,000)	-	-	(1,600,000)	-	-
67	Information Technology	Depreciation - adjust in line with current schedules, with SAP not live in 2015	607000	-	-	(1,071,458)	-	-	(1,071,458)	-	-
68	Library	Preventative pest control contract for 2-3 locations.	101000	-	-	8,000	-	-	-	8,000	-
69	Library	IT department reduction to fund and develop ongoing contract for services from an outside vendor. Create a more durable and responsive service model for technology for public use.	101000	-	-	150,000	-	-	-	150,000	-
70	Municipal Manager	ACPA Surcharge Revenue Bond debt service adjustment due to recent refunding.	301000	-	-	(57,373)	(57,373)	-	-	-	-
71	Police	Purchase liability insurance policies for Search Team/Citizens Academy that are not covered by Self Insured fund.	151000	-	-	50,000	-	-	-	50,000	-
72	Police	Funding to purchase ballistic vests, stop sticks, tint meters, flares, portable breathalyzers, janitorial contract increase, uniform contract escalator.	151000	-	-	100,000	-	-	-	100,000	-
73	Police	No longer allowable under Forfeiture Fund (257), partially offset by federal revenues.	151000	-	-	100,000	100,000	-	-	-	-

Funding Sources

2015 Revised Operating Budgets and Taxes

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
74	Real Estate	Unfund Special Admin Assistant II - work will be absorbed by existing staff.	101000	(1)	-	(69,231)	-	-	-	(69,231)	-
75	Real Estate	Leases - bring in line with contracts changes that occurred after 2015 Approved Budget.	101000	-	-	38,214	-	-	-	38,214	-
76	Multiple	AWARN annual maintenance due to expiration of warranty and SFY 2016 legislative decision not to upgrade ALMR.	multi	-	-	45,000	-	-	-	45,000	-
77	Multiple	Police & Fire Retirement - Updated projection for insurance and subsidy payments.	multi	-	-	(216,084)	-	-	-	(216,084)	-
78	Multiple	Personnel alignment of wages to actuals. Includes APDEA, IBEW, Mayor, Treasury contract changes that occurred after 2015 Approved Budget.	multi	-	-	1,217,868	-	-	-	1,217,868	-
79	Multiple	IGCs including GL and WC with 2015 updated rates and factors.	multi	-	-	-	-	(1,187,063)	2,441,190	(1,299,235)	45,108
80		Total Expenditure Adjustments - Ongoing		(1)	-	668,007	102,627	(1,187,063)	(111,638)	1,818,973	45,108
81											
82		Running Subtotal of 2015 Revised General Government Operating Budget		(1)	-	\$ 477,244,260	\$ 176,086,260	\$ 34,941,807	\$ 7,461,229	\$ 241,913,566	\$ 16,841,398
83		Expenditure Adjustments - SAP Support									
84	Chief Fiscal Officer	SAP Functional project resources	101000	-	1	114,940	-	-	-	114,940	-
85	Information Technology	SAP facilities and equipment	607000	-	-	165,000	-	-	165,000	-	-
86	Information Technology	SAP technical project resources	607000	-	5	344,166	-	-	344,166	-	-
87	Multiple	SAP Functional project resources - Central Services	101000	-	13	710,088	-	-	-	710,088	-
88	Multiple	SAP Backfill	101000	-	-	537,600	-	-	-	537,600	-
89		Total Expenditure Adjustments - SAP Support		-	19	1,871,794	-	-	509,166	1,362,628	-
90											
91		Running Subtotal of 2015 Revised General Government Operating Budget		(1)	19	\$ 479,116,054	\$ 176,086,260	\$ 34,941,807	\$ 7,970,395	\$ 243,276,194	\$ 16,841,398
92		Expenditure Adjustments - One-Time									
93	Assembly	2014 CARRYFORWARD - Eberhard v MOA. Assembly decision on the corrected assessment rolls is expected to occur after the public hearing on March 3, 2015 but no later than March 24, 2015.	101000	-	-	9,565	-	-	-	9,565	-
94	Assembly	2014 CARRYFORWARD - Training and conversion of legal file documents; tailoring program to the needs of the office, a flexibility counted on in selecting Time Matters.	101000	-	-	10,000	-	-	-	10,000	-
95	Assembly	2014 CARRYFORWARD - Project Manager for SAP for Assembly	101000	-	-	200,000	-	-	-	200,000	-
96	Assembly	2014 CARRYFORWARD - Temporary support	101000	-	-	17,507	-	-	-	17,507	-
97	Assembly	2015 Run-off election.	101000	-	-	195,000	-	-	-	195,000	-
98	Chief Fiscal Officer	Develop, present and take to completion cost allocation plan to RCA for	101000	-	-	200,000	-	-	-	200,000	-
99	Finance	Controller - GFOA training and contract costs for CAFR and SAP work.	101000	-	-	10,000	-	-	-	10,000	-
100	Finance	Controller - Unexpected payroll temps spent most of budget; will need temps throughout the year.	101000	-	-	10,000	-	-	-	10,000	-
101	Finance	Treasury - 14 CARRYFORWARD - RPS equipment upgrade and software required by external proprietary vendor.	101000	-	-	16,000	-	-	-	16,000	-
102	Fire	Academy - Purchase supplies for 2016 academy.	131000	-	-	150,000	-	-	-	150,000	-
103	Health and Human Services	Chronic inebriate program Schick Shadel addiction treatment trial run (ref Line 196).	101000	-	-	200,000	-	-	-	200,000	-
104	Information Technology	Cyber Security - Security review of IT computer Traffic and specialized training.	607000	-	-	11,250	-	-	11,250	-	-
105	Management and Budget	Central Services Cost Allocation Plan	101000	-	-	25,000	-	-	-	25,000	-
106	Mayor	Community grants.	101000	-	-	65,000	-	-	-	65,000	-
107	Municipal Manager	Department of Army Listening Session regarding potential dissolution of the 4th Brigade Combat Team, 25th Infantry Division at Joint Base Elmendorf, Richardson, resulting in a potential loss of more than 5,300 military personnel with more than 8,900 dependents.	101000	-	-	29,950	-	-	-	29,950	-
108	Police	Academy - Purchase supplies for a second academy in 2015.	151000	-	-	230,000	-	-	-	230,000	-
109	Police	Overtime increase - due to higher than average OT usage in first quarter of 2015.	151000	-	-	750,000	-	-	-	750,000	-
110	Police	Records storage - to ensure compliance with CJIS audit findings.	151000	-	-	150,000	-	-	-	150,000	-
111	Police	Legal funds requested for representation of the MOA in discrimination/wrongful termination cases against APD.	151000	-	-	500,000	-	-	-	500,000	-
112	Police	Proprietary radio repeater equipment will be added at strategic locations to increase AWARN coverage in areas of minimal to no communication signal capability; particularly in the Chugiak/Birchwood area.	151000	-	-	100,000	-	-	-	100,000	-

Funding Sources

2015 Revised Operating Budgets and Taxes

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
113	Public Works	Increase revenue from grants to purchase traffic data equipment. Greater number of requests for traffic data is required under Federal grant TORA.	101000	-	-	25,000	-	25,000	-	-	-
114	Real Estate	John Thomas Building payments to tenants for vacating	101000	-	-	25,000	-	-	-	25,000	-
115	Multiple	Mayoral Transition and executive cash-outs	101000	-	-	268,000	-	-	-	268,000	-
116		Total Expenditure Adjustments - One-Time		-	-	3,197,272	-	25,000	11,250	3,161,022	-
117											
118		Running Subtotal of 2015 Revised General Government Operating Budget		(1)	19	482,313,326	176,086,260	34,966,807	7,981,645	246,437,216	16,841,398
119		Board Requests from Service Areas (SA) with Maximum Tax Rates									
120	Fire	Chugiak Fire SA - Adjust budget to max mill rate of 1.00.	104000	-	-	24,779	-	-	-	-	24,779
121	Public Works	Glen Alps - Adjust budget to the maximum mill rate of 2.75.	105000	-	-	11,592	-	-	-	-	11,592
122	Public Works	Girdwood Valley SA - Board approved to increase the contribution to capital for various road and drainage improvement projects.	106000	-	-	50,000	-	-	-	-	50,000
123	Public Works	Girdwood Valley SA - Board approved an increase for additional winter sanding to maintain safe roads during frequent winter thaws.	106000	-	-	12,800	-	-	-	-	12,800
124	Public Works	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50.	111000	-	-	7,268	-	-	-	-	7,268
125	Public Works	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	112000	-	-	6,807	-	-	-	-	6,807
126	Public Works	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40.	113000	-	-	(3,484)	-	-	-	-	(3,484)
127	Public Works	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30.	114000	-	-	(1,783)	-	-	-	-	(1,783)
128	Public Works	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00.	115000	-	-	(408)	-	-	-	-	(408)
129	Public Works	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50.	116000	-	-	1,161	-	-	-	-	1,161
130	Public Works	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00.	117000	-	-	(427)	-	-	-	-	(427)
131	Public Works	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30.	118000	-	-	6,715	-	-	-	-	6,715
132	Public Works	CBERRRSA - Operations: per board memo dated 02/23/15 - mill rate of .90 (maximum voter approved mill rate is 2.10: 1.10 for road and drainage maintenance and 1.0 for capital).	119000	-	-	(25,584)	-	-	-	-	(25,584)
133	Public Works	CBERRRSA - Capital improvements: per board memo dated 02/23/15 - mill rate of 1.0. (maximum voter approved mill rate is 2.10: 1.10 for road and drainage maintenance and 1.0 for capital).	119000	-	-	245,625	-	-	-	-	245,625
134	Public Works	Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget / mill rate.	121000	-	-	7,640	-	-	-	-	7,640
135	Public Works	Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget / mill rate.	122000	-	-	248	-	-	-	-	248
136	Public Works	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50.	123000	-	-	(468)	-	-	-	-	(468)
137	Public Works	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50).	124000	-	-	358	-	-	-	-	358
138	Public Works	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00.	125000	-	-	264	-	-	-	-	264
139	Public Works	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50.	126000	-	-	4,139	-	-	-	-	4,139
140	Public Works	Eagle River Street Light SA - Adjust budget to the maximum mill rate of .30 mills (maximum voter approved mill rate is 1.50).	129000	-	-	2,043	-	-	-	-	2,043
141	Public Works	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30.	142000	-	-	1,206	-	-	-	-	1,206
142	Public Works	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00.	143000	-	-	16,031	-	-	-	-	16,031
143	Public Works	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50.	144000	-	-	(1,669)	-	-	-	-	(1,669)
144	Public Works	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50.	145000	-	-	1,870	-	-	-	-	1,870
145	Public Works	Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00.	146000	-	-	366	-	-	-	-	366
146	Public Works	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50.	147000	-	-	(3,036)	-	-	-	-	(3,036)
147	Public Works	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50.	148000	-	-	(2,895)	-	-	-	-	(2,895)
148	Public Works	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80.	149000	-	-	5,575	-	-	-	-	5,575
149	Public Works	Homestead LRSA - Adjust budget to the maximum mill rate of 1.30.	150000	-	-	34	-	-	-	-	34
150	Parks and Recreation	New: Regular FT Recreation Specialist III. This position will provide administrative and lead support for ER/C summer camp and winter facility and program operations.	162000	-	1	72,322	-	-	-	-	72,322
151	Parks and Recreation	New: Regular FT Parks Caretaker 1. Position is needed to maintain ER/C parks and trails.	162000	-	1	65,081	-	-	-	-	65,081
152	Parks and Recreation	Delete: Seasonal FT Community Work Service Specialist. Minimal Impact.	162000	-	(1)	(14,318)	-	-	-	-	(14,318)
153	Parks and Recreation	Increase funding of Parks and Recreation Director Position from 0 to 35%. This a filled position. The Department is allocating between the Department's two major service areas: Anchorage and Eagle River/Chugiak.	162000	-	-	54,373	-	-	-	-	54,373

2015 Revised Operating Budgets and Taxes											
Funding Sources											
Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
154	Parks and Recreation	Increase Repair and Maintenance Service. Funds will be used to maintain and repair park and facility equipment as needed.	162000	-	-	106,000	-	-	-	-	106,000
155	Parks and Recreation	Meet 30% of 2015 Mill Levy - actual number to be calculated after the mill rate is set. Capital funds will be used to repair, develop and improve ER/C park assets	162000	-	-	36,600	-	-	-	-	36,600
156		Total Board Requests from Service Areas (SA) with Maximum Tax Rates		-	1	686,825	-	-	-	-	686,825
157											
158		Running Subtotal of 2015 Revised General Government Operating Budget		(1)	20	\$ 483,000,151	\$ 176,086,260	\$ 34,966,807	\$ 7,981,645	\$ 246,437,216	\$ 17,528,223
159											
160		2015 Approved General Government Operating Budget				\$ 474,016,337	\$ 170,429,169	\$ 36,128,870	\$ 1,813,427	\$ 248,817,950	\$ 16,826,921
161											
162		Total Adjustments and Amendments				\$ 8,983,814	\$ 5,657,091	\$ (1,162,063)	\$ 6,168,218	\$ (2,380,734)	\$ 701,302
163											
164		2015 Revised General Government Operating Budget				\$ 483,000,151	\$ 176,086,260	\$ 34,966,807	\$ 7,981,645	\$ 246,437,216	\$ 17,528,223
165											
166		Less Depreciation / Amortization - Information Technology				\$ (1,045,618)					
167		2015 Revised General Government Operating Budget Appropriation				\$ 481,954,533					
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2015 Revised Operating Budgets and Taxes										
Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Funding Sources	
									Fund Balance (All GG)	Property Tax Under Charter Limit
195	Multiple	Assemblymembers Steel, Gray-Jackson, Traini - Amendment 8 - Reverse \$4,000,000 contribution from SWS to General Government and related \$2,000,000 contribution to the MOA Trust Fund 730 and \$2,000,000 tax relief (ref Line 175).	101000	-	-	(2,000,000)	(4,000,000)	-	-	2,000,000
196	Health and Human Services	Assemblymember Evans - Change "Schick Shadel addiction treatment trial run" to "chronic inebriate program" (ref Line 103).	101000	-	-	-	-	-	-	-
197		Total Assembly Amendments		-	2	(1,264,420)	(4,000,000)	-	-	2,735,580
198		Running Subtotal of 2015 Revised General Government Operating Budget		(1)	22	\$ 484,301,231	\$ 171,086,260	\$ 34,966,807	\$ 8,290,906	\$ 252,429,035
200										
201		2015 Approved General Government Operating Budget				\$ 474,016,337	\$ 170,429,169	\$ 36,128,870	\$ 1,813,427	\$ 248,817,950
202										
203		Total Adjustments and Amendments				\$ 10,284,894	\$ 657,091	\$ (1,162,063)	\$ 6,477,479	\$ 3,611,085
204										
205		2015 Revised General Government Operating Budget				\$ 484,301,231	\$ 171,086,260	\$ 34,966,807	\$ 8,290,906	\$ 252,429,035
206										
207		Less Depreciation / Amortization - Information Technology				\$ (1,045,618)				
208		2015 Revised General Government Operating Budget Appropriation S Version as Amended				\$ 483,255,613				
209										
210										
211										
212										
213	Mayor's Vetoes									
214	Community Development	Ref Line 194: Unfund Amendment 6 - entry level Senior Planner to assist with required marijuana land use regulations.	101000	-	(1)	(115,880)	-	-	-	(115,880)
215	Community Development	Reduce \$200K	101000	-	-	(200,000)	-	-	-	(200,000)
216	Health and Human Services	Ref Line 191: Unfund Amendment 3 - Funding to provide a grant to the chronic inebriate program.	101000	-	-	(216,000)	-	-	-	(216,000)
217	Health and Human Services	Ref Line 192: Unfund Amendment 4 - Funding for a Homeless Coordinator position.	101000	-	(1)	(129,720)	-	-	-	(129,720)
218	Health and Human Services	Ref Line 193: Unfund Amendment 5 - Increase professional services for the Animal Care and Control Center to allow for three additional officers.	101000	-	-	(273,980)	-	-	-	(273,980)
219	Fire	Reduce \$800K	131000	-	-	(800,000)	-	-	-	(800,000)
220	Library	Reduce \$100K	101000	-	-	(100,000)	-	-	-	(100,000)
221	Parks and Recreation	Reduce \$200K	161000	-	-	(200,000)	-	-	-	(200,000)
222	Police	Reduce \$300K	151000	-	-	(300,000)	-	-	-	(300,000)
223	Public Works	Reduce \$400K	141000	-	-	(400,000)	-	-	-	(400,000)
224		Total Mayor's Vetoes		-	(2)	(2,735,580)	-	-	-	(2,735,580)
225										
226		Running Subtotal of 2015 Revised General Government Operating Budget		(1)	20	\$ 481,565,651	\$ 171,086,260	\$ 34,966,807	\$ 8,290,906	\$ 249,693,455
227										
228		2015 Approved General Government Operating Budget				\$ 474,016,337	\$ 170,429,169	\$ 36,128,870	\$ 1,813,427	\$ 248,817,950
229										
230		Total Adjustments, Amendments, and Mayor's Vetoes				\$ 7,549,314	\$ 657,091	\$ (1,162,063)	\$ 6,477,479	\$ 875,505
231										
232		2015 Revised General Government Operating Budget				\$ 481,565,651	\$ 171,086,260	\$ 34,966,807	\$ 8,290,906	\$ 249,693,455
233										
234		Less Depreciation / Amortization - Information Technology				\$ (1,045,618)				
235		2015 Revised General Government Operating Budget Appropriation S Version as Amended w/ Mayor's Vetoes				\$ 480,520,033				
236										
237										
238	Final Actions									
239	Taxes and Reserve	Add SWS \$2M Dividend	101000	-	-	-	2,000,000	-	-	(2,000,000)
240	Community Development	Add back \$200K (ref Line 215)	101000	-	-	200,000	-	-	-	200,000
241	Fire	Add back \$800K (ref Line 219)	131000	-	-	800,000	-	-	-	800,000

General Government Tax Cap \$ 251,313,010
Amount (Over)/Under the Cap \$ (1,116,025)
ASD Capacity with AO 2015-41 (S) \$ 5,339,027
ASD Capacity Remaining \$ 4,223,002

Line #	Department	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources				
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
242	Library	Add back \$100K (ref Line 220)	101000	-	-	100,000	-	-	-	100,000	-
243	Parks and Recreation	Add back \$200K (ref Line 221)	161000	-	-	200,000	-	-	-	200,000	-
244	Police	Add back \$300K (ref Line 222)	151000	-	-	300,000	-	-	-	300,000	-
245	Public Works	Add back \$400K (ref Line 223)	141000	-	-	400,000	-	-	-	400,000	-
246		Total Final Actions		-	-	2,000,000	2,000,000	-	-	-	-
247											
248		Running Subtotal of 2015 Revised General Government Operating Budget		-	-	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
249											
250		2015 Approved General Government Operating Budget				\$ 474,016,337	\$ 170,429,169	\$ 36,128,870	\$ 1,813,427	\$ 248,817,950	\$ 16,826,921
251											
252		Total Adjustments, Amendments, Mayor's Vetoes, and Final Actions				\$ 9,549,314	\$ 2,657,091	\$ (1,162,063)	\$ 6,477,479	\$ 875,505	\$ 701,302
253											
254		2015 Revised General Government Operating Budget				\$ 483,565,651	\$ 173,086,260	\$ 34,966,807	\$ 8,290,906	\$ 249,693,455	\$ 17,528,223
255										Total Property Taxes	\$ 267,221,678
256		Less Depreciation / Amortization - Information Technology				\$ (1,045,618)					
257		2015 Revised General Government Operating Budget Appropriation after Final Actions				\$ 482,520,033					
258										General Government Tax Cap	\$ 251,313,010
259										Amount (Over)/Under the Cap	\$ 1,619,555

CLERK'S OFFICE
AMENDED AND APPROVED

Date: 5-4-15
 Mayoral Veto was overridden
 on 5-4-15

Submitted by: Chairman of the Assembly
 at the Request of the Mayor
 Prepared by: Office of Management and
 Budget
 For Reading: April 28, 2015

ANCHORAGE, ALASKA

AO NO. 2015-34 (S) as Amended, with Mayor Veto and Assembly Override

**AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT
 OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS
 OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2015**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2015. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

		(0.14)
		(0.09)
		(0.06)
		(0.14)
Section 2.	Areawide General, Fund 101	a tax of (0.24) mills
Section 3.	City Service Area, Fund 102	a tax of 0.00 mills
Section 4.	Chugiak Fire Service Area, Fund 104	a tax of 1.00 mills
Section 5.	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
Section 6.	Girdwood Valley Service Area, Fund 106	a tax of 4.08 mills
Section 7.	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
Section 8.	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
Section 9.	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
Section 10.	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
Section 11.	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
Section 12.	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills

AO Setting Tax Rates and Amount of 2015 Tax Levy for Municipal
General Government

Page 2 of 4

1			
2	<u>Section 13.</u>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills
3			
4	<u>Section 14.</u>	Mt. Park/Robin Hill Limited Road Service Area,	
5		Fund 118	a tax of 1.30 mills
6			
7	<u>Section 15.</u>	Chugiak, Birchwood, Eagle River Rural Road,	
8		Service Area, Fund 119	a tax of 1.90 mills
9			
10	<u>Section 16.</u>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.38 mills
11			
12	<u>Section 17.</u>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.29 mills
13			
14	<u>Section 18.</u>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
15			
16	<u>Section 19.</u>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
17			
18	<u>Section 20.</u>	Paradise Valley South Limited Road Service Area,	
19		Fund 125	a tax of 1.00 mills
20			
21	<u>Section 21.</u>	SRW Homeowners Limited Road Service Area,	
22		Fund 126	a tax of 1.50 mills
23			
24	<u>Section 22.</u>	Eagle River Street Light Service Area, Fund 129	a tax of 0.30 mills
25			
26			2.22
27			2.20
28	<u>Section 23.</u>	Anchorage Fire Service Area, Fund 131	a tax of 2.22 mills
29			
30			2.31
31			2.30
32			2.31
33	<u>Section 24.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.33 mills
34			
35	<u>Section 25.</u>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
36			
37	<u>Section 26.</u>	Upper O'Malley Limited Road Service Area,	
38		Fund 143	a tax of 2.00 mills
39			
40	<u>Section 27.</u>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
41			
42	<u>Section 28.</u>	Rabbit Creek View & Rabbit Creek Heights	
43		Limited Road Service Area, Fund 145	a tax of 2.50 mills
44			
45	<u>Section 29.</u>	Villages Scenic Parkway Limited Road Service Area,	
46		Fund 146	a tax of 1.00 mills
47			

AO Setting Tax Rates and Amount of 2015 Tax Levy for Municipal
General Government

Page 3 of 4

Section 30. Sequoia Estates Limited Road Service Area, Fund 147 a tax of 1.50 mills

Section 31. Rockhill Limited Road Service Area, Fund 148 a tax of 1.50 mills

Section 32. South Goldenview Rural Road Service Area, Fund 149 a tax of 1.80 mills

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

2.93

2.92

Section 34. Anchorage Metropolitan Police Service Area, Fund 151 a tax of 2.93 mills

Section 35. Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.54 mills

Section 36. Eagle River-Chugiak Parks & Recreation Service Area,
Fund 162 a tax of 1.03 mills

Section 37. Per the Charter's Tax Limit, the General Government amount of property taxes allowed is \$251,313,010 ~~\$250,313,010~~; the amount to be collected is \$249,693,455 ~~\$252,429,035~~ ~~\$249,693,455~~ ~~\$246,437,216~~ using ~~\$1,116,025~~ of taxing capacity that cannot be used by the Anchorage School District.

Section 38. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2015 is:

	\$249,693,455
	\$252,429,035
	\$249,693,455
Property Taxes to be Collected (5 Major Funds)	\$246,437,216
Property Taxes from Service Areas	<u>17,528,223</u>
	\$267,221,678
	\$269,957,258
	\$267,221,678
Total General Government Taxes Levied	\$263,965,439

Section 39. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2015 Revised Budget, including any amendments approved by the Assembly on May 4, 2015.

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

PASSED AND APPROVED by the Anchorage Assembly this 4th day of May, 2015.


Chair

AO Setting Tax Rates and Amount of 2015 Tax Levy for Municipal
General Government

Page 4 of 4

1 | ATTEST:
2 |
3 |
4 |
5 |
6 |


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 189-2015(A)

Meeting Date: April 28, 2015

1 FROM: MAYOR

2
3 SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY,
4 APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,
5 AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE
6 MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR
7 2015.
8

9 This memorandum transmits the ordinance to establish the 2015 tax rates and tax
10 levies for all service areas of the Municipality of Anchorage general government.
11

12 The tax rates and tax levies shown in AO 2015-34(S) are those required to support
13 the revised 2015 General Government Operating Budget as proposed in the
14 Administration's first quarter budget revisions and presented in AR 2015-107(S).
15

16 THE ADMINISTRATION RECOMMENDS APPROVAL.
17

18 Prepared by: Office of Management and Budget
19 Recommended by: Marilyn Banzhaf, OMB Acting Director
20 Concur: Katherine Giard, CFO
21 Concur: George J. Vakalis, Municipal Manager
22 Respectfully Submitted: Daniel A. Sullivan, Mayor



MUNICIPALITY OF ANCHORAGE

OFFICE OF THE MAYOR

OVERRIDDEN 5/4/15

MEMORANDUM

DATE: May 4, 2015

TO: Dick Traini, Assembly Chair
Anchorage Assembly

FROM: Mayor Daniel A. Sullivan

*Dan Sullivan*SUBJECT: Vetoes related to AO 2015-34(S); AO 2015-42(S); and
AR 2015-107(S)

Pursuant to the authority vested in me by Charter section 5.02(c), I hereby exercise the following vetoes and line item vetoes regarding the 2015 budget and mill levy.

We all know and understand the State's financial situation is and will remain difficult. The State has already passed a bill eliminating state reimbursement for local school bonds, dramatically increasing the debt cost for school construction projects. State capital funding is also substantially reduced and, even with that, the State's near-term fiscal picture is grim. This will have a ripple effect in Anchorage.

Given the situation, it is imprudent to rashly increase spending and property taxes. The money would be better used in the long term by keeping it in the hands of those who earned it. This is not the time to steeply increase property taxes, especially for spending that adds employees and contract staff, when I have clearly demonstrated the Municipality can provide good services under my budgets, and still maintain a strong financial position for the Municipality.

AO 2015-42(S)

I veto AO 2015-42(S), as amended. Like all other public and private utilities, Solid Waste Services (SWS) is allowed to make a reasonable profit. As the owner of Solid Waste Services – Collections, the taxpayers are entitled to use some of the profits. The approved capital budget for SWS does not require that SWS simply sit on millions of dollars it cannot currently use and has no approved

plan to use. Because we have been good stewards of the utility, taxpayers should benefit and are deserving of an offset against property taxes (\$2 million).

AR 2015-107(S)

To avoid a property tax increase of over 6%, we must reduce expenditures. I have identified appropriate reductions. These reductions are consistent with my continuing approach towards fiscal responsibility – maintain a high level of service while constantly striving to find better and more efficient ways to provide that service.

I hereby exercise the following line item vetoes of AR 2015-107(S), as amended:

Department	Approved 2015 Revised Budget	Line item veto amount	Budget after veto
Community Development	\$14,554,866	\$315,880	\$14,238,986
Fire Department	\$92,132,031	\$800,000	\$91,332,031
Health	\$11,997,350	\$619,700	\$11,377,650
Library	\$8,271,684	\$100,000	\$8,171,684
Parks and Rec.	\$21,983,057	\$200,000	\$21,783,057
Police Department	\$100,798,053	\$300,000	\$100,498,053
Public Works	\$109,913,563	\$400,000	\$109,513,563

I offered the Assembly a very reasonable compromise for its request to add spending. Rather than permanently increase taxes by nearly 6%, I proposed using some of the SWS profits. Instead, the Assembly's appropriations add staffing we can get by without and cannot justify if we are paying attention to our fiscal outlook and the tax burden on property owners. The Assembly proposals were going to increase taxes year to year without a clear understanding of either the need or the measurable benefits.

We also cut into the school district's taxing capacity, with the apparent expectation that we'll continue to do that to the district year over year to support the addition of MOA staff. This is a poor strategy for long-term fiscal stability, given what may be dramatic structural changes to how schools are funded – because of not only the current issues with state finances, but also because of the pending litigation in the Alaska Supreme Court over statewide school district funding obligations.

AO 2015-34(S)

I hereby veto AO 2015-34(S), as amended. With my vetoes of AO 2015-42(S) and AR 2015-107(S), the mill levies in AO 2015-34(S) are no longer correct.

While the Assembly authorized necessary adjustments to conform the ordinance to its amendments, the Assembly did not clearly authorize adjustments to conform the ordinance to incorporate the effect of any sustained vetoes. I may have the authority to line item veto individual levies, but it is certainly clear that I can veto the entire ordinance. Therefore, without conceding the extent of the line item veto, I choose to exercise the general veto power instead.

Direct Cost Summary Reconciliation 2015 Approved to 2015 Revised

Department	2014 Revised Budget	2015 Approved Budget	Ongoing - Tax Cap			Ongoing							One-Time ⁵	IT Depr / Debt Svc	TANs Expnse	Non- Tax Funded ⁶	Service Area Board Requests	Subtotal	2015 Revised Budget	Less Depreciation	2015 Revised Appropriation	
			Voter Apprvd O&M	Ongoing Debt Svc	Subtotal	Various ¹	AWARN Maint.	P&F Ret	Room Tax	New Svcs ²	SAP ³	Personnel Contracts ⁴										Subtotal
Assembly	3,688,104	3,635,639	-	-	-	143,941	-	-	-	30,000	-	-	173,941	432,072	-	-	-	-	606,013	4,241,652	-	4,241,652
Chief Fiscal Officer	2,558,168	464,136	-	-	-	-	-	-	-	-	114,940	-	114,940	200,000	-	-	-	-	314,940	779,076	-	779,076
Community Development	14,803,271	14,408,996	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000	14,438,996	-	14,438,996
Employee Relations	3,768,335	3,887,275	-	-	-	-	-	-	-	-	148,132	-	148,132	-	-	-	-	-	148,132	4,035,407	-	4,035,407
Equal Rights Commission	742,357	752,768	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	752,768	-	752,768	
Finance	13,880,504	13,485,647	-	-	-	37,000	-	-	-	-	1,050,180	19,319	1,106,499	1,036,000	-	-	60,000	-	2,202,499	15,688,146	-	15,688,146
Fire	92,276,931	90,493,652	-	178,533	178,533	124,500	15,000	(35,457)	-	-	-	1,200,000	1,304,043	150,000	-	(18,976)	-	24,779	1,638,379	92,132,031	-	92,132,031
Health and Human Service	10,224,040	10,510,522	-	-	-	259,000	-	-	-	400,000	-	8,128	667,128	200,000	-	-	-	-	867,128	11,377,650	-	11,377,650
Information Technology	18,247,280	18,449,069	-	-	-	-	-	-	-	118,630	509,168	-	627,798	11,250	(2,671,458)	-	-	-	(2,032,410)	16,416,659	(1,045,618)	15,371,041
Internal Audit	722,693	744,389	-	-	-	-	-	-	-	-	-	-	-	115,000	-	-	-	-	115,000	859,389	-	859,389
Library	8,047,331	8,113,684	-	-	-	8,000	-	-	-	150,000	-	-	158,000	-	-	-	-	-	158,000	8,271,684	-	8,271,684
Management and Budget	804,658	1,049,668	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000	1,074,668	-	1,074,668
Office of the Mayor	2,864,131	2,151,919	-	-	-	-	-	-	-	-	-	(2,927)	(2,927)	255,500	-	-	-	-	252,573	2,404,492	-	2,404,492
Municipal Attorney	8,055,502	7,881,630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,881,630	-	7,881,630	
Municipal Manager	23,366,257	23,539,323	-	9,541	9,541	-	-	-	(3,742)	-	-	-	(3,742)	87,950	-	-	(57,373)	-	36,376	23,575,699	-	23,575,699
Parks and Recreation	22,215,449	21,331,135	105,000	186,069	291,069	-	-	-	284	-	-	-	284	40,000	-	(2,923)	-	323,492	651,922	21,983,057	-	21,983,057
Police	96,041,014	97,849,224	-	22,408	22,408	100,000	30,000	(180,627)	-	50,000	-	1,118,948	1,118,321	1,730,000	-	(21,900)	100,000	-	2,948,829	100,798,053	-	100,798,053
Public Transportation	23,010,654	23,447,820	-	(20,457)	(20,457)	-	-	-	-	-	-	70,965	70,965	-	-	-	-	-	50,508	23,498,328	-	23,498,328
Public Works	108,877,563	108,353,179	47,000	1,160,573	1,207,573	-	-	-	426	-	-	-	426	-	-	(14,602)	25,000	341,987	1,560,384	109,913,563	-	109,913,563
Purchasing	1,698,760	1,737,979	-	-	-	-	-	-	-	-	49,377	-	49,377	-	-	-	-	-	49,377	1,787,356	-	1,787,356
Real Estate	8,158,462	8,091,976	-	-	-	(31,018)	-	-	-	-	-	-	(31,018)	25,000	-	-	-	-	(6,018)	8,085,958	-	8,085,958
Convention Center Reserv	12,502,218	13,369,107	-	-	-	-	-	-	20,281	-	-	-	20,281	-	-	-	-	-	20,281	13,389,388	-	13,389,388
TANS Areawide Expense	110,914	267,600	-	-	-	-	-	-	-	-	-	-	-	-	-	(87,599)	-	-	(87,599)	180,001	-	180,001
Direct Cost Total	476,664,596	474,016,337	152,000	1,536,667	1,688,667	641,423	45,000	(216,084)	17,249	748,630	1,871,797	2,414,433	5,522,448	4,337,772	(2,671,458)	(146,000)	127,627	690,258	9,549,314	483,565,651	(1,045,618)	482,520,033

Notes:

¹ **Ongoing - Various:** Assembly - portal and maintenance \$6,540, annual municipal financial audit \$137,401; Finance, Property Appraisal - reduce vacancy factor \$37,000; Fire - ambulance billing \$124,500; HHS - Community Service Patrol \$240,000, Anchorage Memorial Cemetery \$19,000; Library - pest control \$8,000; Police - ongoing supplies, janitorial and uniform contracts \$100,000; Real Estate - leases \$38,214, (1)FTE unfund Special Admin Assistant (\$69,232).

² **Ongoing - New Services:** Assembly - Legal representation of Board of Adjustment \$30,000; HHS DVSAIP funding \$400,000; IT - uninterrupted power supply \$15,000, security tracking log \$39,000, Microsoft Cloud Enrollment \$64,630; Library - network \$150,000; Police - liability insurance for search teams and citizens academy \$50,000.

³ **Ongoing - SAP:** CFO - 1FTE \$114,940; Employee Relations - 3FTEs \$148,132; Finance - 8FTEs \$512,580, backfill for functional project resources \$537,600; IT - 5FTEs \$344,168, facilities and equipment for project resources \$165,000; Purchasing 1FTE \$49,377.

⁴ **Ongoing - Personnel Contracts:** APDEA, HHS grade change, IAFF, IBEW, Mayor, Treasurer.

⁵ **One-Time:** Assembly - 2014 carry-forward funding for contracts \$237,072, run-off election \$195,000; CFO - cost allocation plan to RCA \$200,000; Community Development - Title 21 review \$30,000; Finance - 2014 carry-forward funding for contracts \$16,000, GFOA training, CAFR, SAP \$10,000, payroll temp work \$20,000, Dome Settlement \$1,000,000 (included in tax cap calculation); Fire - Academy 2016 supplies \$150,000; HHS - Chronic inebriate program \$200,000; IT - security review \$11,250; Internal Audit - Leave cash-out \$115,000; OMB - Central services cost allocation plan \$25,000; Mayor - community grant \$160,500, leave cash-out \$95,000; Municipal Manager - Department of Army listening session - \$29,950, leave cash-out \$58,000; Parks and Recreation - match to Anchorage Park Foundation Grant \$40,000; Police - Academy \$230,000, OT \$750,000, legal representation \$500,000, radio repeater \$100,000; Real Estate - John Thomas Building payments \$25,000.

⁶ **Non-Tax Funded:** Finance - municipal cash pool management fees and overtime funded with external money manager fees \$60,000; Municipal Manager - Anchorage Center for the Performing Arts debt service adjustment offset with reduction in budgeted fee revenues (\$57,373); Police - special task forces no longer allowable under Forfeiture fund (257) but funded with federal revenues \$100,000; Public Works - traffic data equipment purchase offset with IGCs to grant \$25,000.

Direct Cost by Department and Category of Expenditure 2015 Revised

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Budget	Less Depreciation Amortization	Total Appropriation
Assembly	2,083,371	11,085	28,523	2,118,673	-	-	-	4,241,652	-	4,241,652
Chief Fiscal Officer	400,472	3,000	5,000	370,604	-	-	-	779,076	-	779,076
Community Development	13,435,129	153,650	-	814,809	-	-	35,408	14,438,996	-	14,438,996
Employee Relations	3,771,437	12,750	4,780	236,040	-	-	10,400	4,035,407	-	4,035,407
Equal Rights Commission	700,958	7,200	9,600	35,010	-	-	-	752,768	-	752,768
Finance	12,700,610	67,090	7,000	2,874,346	-	-	39,100	15,688,146	-	15,688,146
Fire	67,097,627	2,533,550	40,000	17,479,962	4,711,087	-	269,805	92,132,031	-	92,132,031
Health and Human Services	4,168,037	180,993	5,450	6,762,840	238,462	-	21,868	11,377,650	-	11,377,650
Information Technology	10,105,360	88,672	9,825	4,506,114	461,070	1,045,618	200,000	16,416,659	(1,045,618)	15,371,041
Internal Audit	841,972	1,400	1,500	8,017	-	-	6,500	859,389	-	859,389
Library	6,518,710	51,633	3,000	1,627,096	-	-	71,245	8,271,684	-	8,271,684
Management and Budget	926,783	2,805	-	145,080	-	-	-	1,074,668	-	1,074,668
Mayor	1,460,293	6,500	30,000	907,699	-	-	-	2,404,492	-	2,404,492
Municipal Attorney	5,939,386	27,470	10,000	1,904,774	-	-	-	7,881,630	-	7,881,630
Municipal Manager	2,634,755	51,881	16,128	19,014,060	1,838,375	-	20,500	23,575,699	-	23,575,699
Parks and Recreation	10,634,315	1,068,814	4,000	6,310,940	3,721,168	-	243,820	21,983,057	-	21,983,057
Police	78,679,769	3,100,875	23,500	18,573,858	372,551	-	47,500	100,798,053	-	100,798,053
Public Transportation	15,311,107	3,745,000	5,700	3,879,790	556,731	-	-	23,498,328	-	23,498,328
Public Works	31,346,340	3,859,635	10,170	30,523,798	44,076,000	-	97,620	109,913,563	-	109,913,563
Purchasing	1,695,693	6,060	-	85,603	-	-	-	1,787,356	-	1,787,356
Real Estate	795,564	5,300	1,000	7,275,794	-	-	8,300	8,085,958	-	8,085,958
Convention Center Reserve	-	-	-	13,389,388	-	-	-	13,389,388	-	13,389,388
TANS Areawide Expense	-	-	-	-	180,001	-	-	180,001	-	180,001
Direct Cost Total	271,247,688	14,985,363	215,176	138,844,295	56,155,445	1,045,618	1,072,066	483,565,651	(1,045,618)	482,520,033

Position Summary by Department

Department	2013 Revised Budget					2014 Revised Budget					2015 Revised Budget					Change from 2014 Revised	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	23	1	-	-	24	24	2	1	1	28	23	5	-	-	28	-	0.0%
Chief Fiscal Officer	3	-	-	-	3	3	-	-	-	3	3	-	-	-	3	-	0.0%
Community Development	96	1	-	-	97	96	-	-	-	96	97	-	-	-	97	1	1.0%
Employee Relations	31	-	-	-	31	31	-	-	-	31	36	-	-	-	36	5	16.1%
Equal Rights Commission	5	2	-	-	7	5	2	-	-	7	5	1	-	-	6	(1)	-14.3%
Finance	95	2	-	-	97	98	2	-	-	100	113	2	-	-	115	15	15.0%
Fire	375	2	-	-	377	376	-	-	-	376	378	-	-	-	378	2	0.5%
Health and Human Services	40	6	1	-	47	56	1	1	-	58	53	2	1	-	56	(2)	-3.4%
Information Technology	74	-	-	-	74	72	-	-	-	72	76	-	-	-	76	4	5.6%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	59	35	-	-	94	59	35	-	-	94	59	35	-	-	94	-	0.0%
Management and Budget	6	-	-	-	6	6	-	-	-	6	8	-	-	-	8	2	33.3%
Mayor	10	-	-	-	10	10	-	-	-	10	9	-	-	-	9	(1)	-10.0%
Municipal Attorney	52	2	-	-	54	53	-	-	-	53	53	-	-	-	53	-	0.0%
Municipal Manager	19	2	-	-	21	21	1	-	-	22	21	1	-	-	22	-	0.0%
Parks and Recreation	60	33	186	24	303	64	39	189	30	322	65	46	187	30	328	6	1.9%
Police	523	-	-	-	523	523	-	-	-	523	523	1	-	-	524	1	0.2%
Public Transportation	144	-	-	-	144	144	-	-	-	144	145	-	-	-	145	1	0.7%
Public Works	238	2	19	19	278	239	1	19	2	261	237	2	20	2	261	-	0.0%
Purchasing	14	-	-	-	14	14	-	-	-	14	15	-	-	-	15	1	7.1%
Real Estate	7	-	-	-	7	7	-	-	-	7	6	-	-	-	6	(1)	-14.3%
Total Positions	1,879	89	206	43	2,217	1,906	84	210	33	2,233	1,930	96	208	32	2,266	33	1.5%

2015 Revised Budget Changes from 2014 Revised Budget:

Assembly - Remove 1 Temp position due to elimination of One-Time funding for 2014 election; create 2 PT positions from 1 FT position; correct seasonal PT to regular PT.

Chief Fiscal Officer - Add 1 FT SAP Analyst, Eliminate 1 FT Mgmt Systems Officer II position.

Community Development - Add 1 FT Structural Inspector position.

Employee Relations - Add 2 FT Personnel Analyst II positions and 3 FT SAP Functional Project Resources.

Equal Rights Commission - Eliminate 1 PT Municipal Attorney II position and transfer funding to non-labor for temporary attorneys that are typically on contract.

Finance - Add 1 FT Mgmt Systems Officer II position, 2 FT Jr Accountant positions, 1 FT Sr Accountant position, 2 FT SAP Payroll Subject Matter Expert positions and 9 FT SAP Functional Project Resources.

Fire - Add 1 FT Senior Admin Officer - Payroll Supervisor position; add 1 FT Fire Admin Services Associate - Payroll Specialist position - both as Kronos/SAP/PeopleSoft Subject Matter Experts.

Health and Human Services - Eliminate 2 FT Sr Admin Officer positions - half grant funded, grant will not be received in 2015.

Information Technology - Add 3 FT SAP Business Analysts, 1 FT SAP Project Manager-OCM and 1 FT SAP Systems Business Analyst; Eliminate 1 FT Database Administrator II position,

Management and Budget - Add 2 FT SAP Budget Subject Matter Expert positions.

Mayor - Eliminate 1 FT Senior Admin position at the end of July.

Parks and Recreation - Add 1 PT Recreation Specialist III, 1 FT Recreation Specialist III position and 1 FT Parks Caretaker I position; eliminate 1 FT Sr Office Associate position and 1 FT Seasonal Community Work Service Specialist.

Police - Add 1 PT (0.5 FTE) Payroll Position - the department is currently absorbing OT to get this work done - Kronos/SAP/PeopleSoft.

Public Transportation - Add 1 FT Bus Operator position funded by line item reduction in OT and Professional Services, due to savings achieved by hiring position.

Public Works - Civil Engineer position moved from FT to PT.

Purchasing - Add 1 FT SAP Functional Project Resource.

Real Estate - Eliminate 1 FT Special Admin Assistant II position, work will be absorbed by existing staff.

2015 Personnel Benefit Assumptions

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

Employee Group	Wage Increase	Monthly Premium		PERS/ Pension	Leave Cashout	SS/Medicare Unemp/et al.
		Premium Health	Other			
AMEA	1.50%	\$1,818	\$8.68	22.00%	2.00%	8.01%
Operating Engineers	1.50%	\$1,283	\$53.98	\$914	2.05%	7.85%
Non-represented	1.50%	\$1,818	\$8.68	22.00%	3.50%	8.01%
Executives	3.00%	\$1,818	\$8.68	22.00%	0.80%	8.01%
Mayor	3.02% ⁸	\$1,818	\$8.68	22.00%	0.00%	8.01%
IAFF (Fire) F40	1.50% ⁹	\$2,380	\$34.25	22.00%	5.40%	8.01%
IAFF (Fire) F56	1.50% ⁹	\$2,380	\$34.25	22.00%	7.30%	8.01%
IAFF (Fire) Dispatch	1.50% ⁹	\$2,380	\$34.25	22.00%	3.10%	8.01%
IBEW/Electrical	1.50%	\$1,753	\$51.96	\$1,305	1.90%	9.65%
IBEW/NECA Employees	3.00% ⁷	\$1,832 / \$916	\$25.95	\$1,001		10.85%
IBEW/Mechanics	1.50%	\$1,818	\$8.68	22.00%	2.65%	8.01%
Local 71 (Laborers)	1.50%	\$1,513	\$1.98	22.00%	4.50%	8.01%
APDEA (Police) Sworn	2.86% ¹⁰	\$2,387	\$34.25	24.00%	1.40%	8.01%
APDEA (Police) Non-Sworn	2.86% ¹⁰	\$2,387	\$14.15	24.00%	1.40%	8.01%
Plumbers	1.50%	\$1,818	\$8.68	22.00%	1.60%	8.01%
Teamsters	1.50%	\$1,818	\$8.68	22.00%	1.30%	8.01%
Assembly Members	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

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

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

EAP: \$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: \$17.33/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

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

⁴ 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, 2014 base wage is \$117,900. Some police & fire employees are exempt..

Medicare 1.45% all unions

Unemployment 0.2% all unions

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

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

⁷ IBEW/NECA employees wage increase is 3% from 2014 Revised based on 1.5% increase after Assembly approval and 1.5% increase after 1/1/15.

⁸ As approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, Mayor salary increase commencing on July 1, 2015.

⁹ Additional funding above the 1.5% was included in the 2015 Revised Budget for IAFF wage increase as \$1.2M in the Fire Department budget.

¹⁰ APDEA wage increase based on new pay scales effect July 1, 2015, percentage calculation is average of PDA and PDB.

Debt Service Budgeting Requirements 2015 Revised

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
Voter-Approved GO Bonds Inside Tax Limit Calculation (5 Major Funds)					
101000 Emergency Ops Ctr	604,127	366,734	970,861	700	971,561
101000 Senior Center	22,921	16,395	39,316	50	39,366
101000 Cemetery	123,839	74,957	198,796	300	199,096
101000 Emergency Medical Service	474,767	449,834	924,601	650	925,251
101000 Public Facility Repair -Areawide	297,441	287,358	584,799	100	584,899
101000 Transit	373,495	182,836	556,331	400	556,731
131000 Anchorage Fire	2,260,809	1,459,536	3,720,345	3,100	3,723,445
141000 Anchorage Roads and Drainage	28,582,958	15,384,236	43,967,194	32,700	43,999,894
151000 Anchorage Police	184,562	142,678	327,240	310	327,550
161000 Anchorage Parks/Rec	2,433,932	917,199	3,351,131	2,100	3,353,231
GO Bonds Inside Tax Cap Total	35,358,851	19,281,763	54,640,614	40,410	54,681,024
Voter-Approved GO Bonds Outside Tax Limit Calculation					
106000 Girdwood Fire	21,532	1,838	23,370	20	23,390
162000 Eagle River Parks/Rec	269,615	92,031	361,646	290	361,936
GO Bonds Outside Tax Cap Total	291,147	93,869	385,016	310	385,326
GO Bonds Total	35,649,998	19,375,632	55,025,630	40,720	55,066,350
Revenue Bond - Alaska Center for the Performing Arts (ACPA)					
301000 PAC Revenue Bond	120,000	161,915	281,915	-	281,915
ACPA Revenue Bond Total	120,000	161,915	281,915	-	281,915
Lease/Purchase Agreements					
141000 Street Light Interfund Loan (ends '15)	-	46,105	46,105	-	46,105
607000 IT Capital Infrastructure	-	80,000	80,000	-	80,000
Lease/Purchase Agreements Total	-	126,105	126,105	-	126,105
Tax Anticipation Notes (TANS)					
101000 Public Finance and Investment	-	180,000	180,000	1	180,001
131000 Public Finance and Investment	-	39,000	39,000	1	39,001
141000 Public Finance and Investment	-	30,000	30,000	1	30,001
151000 Public Finance and Investment	-	45,000	45,000	1	45,001
161000 Public Finance and Investment	-	6,000	6,000	1	6,001
TANS Total	-	300,000	300,000	5	300,005
Other					
607000 ERP	140,092	225,978	366,070	15,000	381,070
Other Total	140,092	225,978	366,070	15,000	381,070
Grand Total Funded Debt Service	35,910,090	20,189,630	56,099,720	55,725	56,155,445

Use of Funds by Department Budget 2015 Revised

(in \$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		
		Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/ Birchwd/ ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRsAs	Bld Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self-Ins	Mgmt Info Systems	Total Budget	% of Total
Department	Areawide																		
Assembly	4,242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,242	0.9%
Chief Fiscal Officer	779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	779	0.2%
Community Development	8,670	-	-	-	-	-	-	-	-	-	5,769	-	-	-	-	-	-	14,439	3.0%
Employee Relations	4,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,035	0.8%
Equal Rights Commission	753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	753	0.2%
Finance	14,078	-	-	-	-	-	-	-	-	-	-	1,610	-	-	-	-	-	15,688	3.2%
Fire	23,466	1,130	738	-	66,798	-	-	-	-	-	-	-	-	-	-	-	-	92,132	19.1%
Health and Human Services	11,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,378	2.4%
Information Technology	1,246	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,170	16,417 *	3.4%
Internal Audit	859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	859	0.2%
Library	8,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,272	1.7%
Management and Budget	1,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,075	0.2%
Mayor	2,404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,404	0.5%
Municipal Attorney	7,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,882	1.6%
Municipal Manager	13,117	-	-	-	-	-	-	-	-	-	-	-	-	-	282	10,177	-	23,576	4.9%
Parks and Recreation	-	-	265	-	-	-	-	17,544	4,174	-	-	-	-	-	-	-	-	21,983	4.5%
Police	50	-	-	-	-	-	100,748	-	-	-	-	-	-	-	-	-	-	100,798	20.8%
Public Transportation	23,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,498	4.9%
Public Works	28,055	-	936	6,980	-	70,735	-	-	3,208	-	-	-	-	-	-	-	-	109,914	22.7%
Purchasing	1,787	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,787	0.4%
Real Estate	7,319	-	-	-	-	-	-	-	-	-	-	-	-	767	-	-	-	8,086	1.7%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	13,389	-	-	-	-	13,389	2.8%
Areawide TANs Exp	180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180	0.0%
Direct Cost Total	163,145	1,130	1,939	6,980	66,798	70,735	100,748	17,544	4,174	3,208	5,769	1,610	13,389	767	282	10,177	15,170	483,566	100.0%
Percent of Total	33.7%	0.2%	0.4%	1.4%	13.8%	14.6%	20.8%	3.6%	0.9%	0.7%	1.2%	0.3%	2.8%	0.2%	0.1%	2.1%	3.1%	100.0%	

* Includes depreciation.

2015 Revised Budget Revenues, Direct Cost and other Funding Source (in Thousands \$)

Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Taxes - Property	(4,908)	1,175	2,138	6,769	73,177	64,062	100,859
Taxes - Other / PILT - In Tax Limit Calculation	58,478	22	31	155	1,200	1,592	1,589
Taxes - Other - Outside Tax Limit Calculation	12,074	7	10	31	241	564	400
Payments in Lieu of Taxes	1,813	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
Licenses and Permits	3,540	-	-	-	570	6	-
Charges for Services	18,692	-	10	25	451	-	1,581
Fines and Forfeitures	582	-	-	-	-	-	5,985
Investment Income	533	16	4	9	120	235	186
Contributions fr Outside Organizations	126	-	-	97	-	-	-
Contributions/Transfers fr Other Funds	14,772	-	-	-	-	-	-
State Revenues	15,849	2	2	-	86	552	514
Federal Revenues	115	-	-	-	38	570	-
Other Revenues	669	93	-	-	-	42	603
Revenues Total	122,335	1,314	2,195	7,086	75,885	67,842	111,717
Department							
Assembly	4,242	-	-	-	-	-	-
Chief Fiscal Officer	779	-	-	-	-	-	-
Community Development	8,670	-	-	-	-	-	-
Employee Relations	4,035	-	-	-	-	-	-
Equal Rights Commission	753	-	-	-	-	-	-
Finance	14,078	-	-	-	-	-	-
Fire	23,466	1,130	738	-	66,798	-	-
Health and Human Services	11,378	-	-	-	-	-	-
Information Technology	1,246	-	-	-	-	-	-
Internal Audit	859	-	-	-	-	-	-
Library	8,272	-	-	-	-	-	-
Management and Budget	1,075	-	-	-	-	-	-
Mayor	2,404	-	-	-	-	-	-
Municipal Attorney	7,882	-	-	-	-	-	-
Municipal Manager	13,117	-	-	-	-	-	-
Parks and Recreation	-	-	265	-	-	-	-
Police	50	-	-	-	-	-	100,748
Public Transportation	23,498	-	-	-	-	-	-
Public Works	28,055	-	936	6,980	-	70,735	-
Purchasing	1,787	-	-	-	-	-	-
Real Estate	7,319	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Areawide TANs Expense	180	-	-	-	-	-	-
Direct Cost Total	163,145	1,130	1,939	6,980	66,798	70,735	100,748
Charges by/to Departments	(40,314)	184	256	106	10,179	290	12,327
Charges by/to Total	(40,314)	184	256	106	10,179	290	12,327
Net Increase (Decrease) in Fund Balance	(497)	-	(0)	(0)	(1,092)	(3,183)	(1,358)

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

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSA's	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	Total Budget
16,503	3,985	3,461	-	-	-	-	-	-	-	267,222
413	-	6	-	-	-	-	-	-	-	63,486
262	16	1	-	-	14,999	-	-	-	-	28,607
-	-	-	-	-	-	-	-	-	-	1,813
-	-	-	-	-	-	-	-	-	-	220
-	-	-	6,609	-	-	12	-	-	-	10,737
1,925	438	-	12	701	-	280	-	-	5	24,120
-	-	-	-	-	-	-	-	-	-	6,567
62	30	35	-	1,118	-	9	-	120	-	2,477
-	-	-	-	-	567	-	-	-	-	789
-	-	-	-	-	-	-	-	-	-	14,772
29	-	11	-	-	-	-	-	-	-	17,045
41	-	-	-	-	-	-	-	-	-	764
-	-	-	0	-	-	1	282	0	-	1,689
19,236	4,469	3,515	6,621	1,819	15,566	301	282	120	5	440,308
-	-	-	-	-	-	-	-	-	-	4,242
-	-	-	-	-	-	-	-	-	-	779
-	-	-	5,769	-	-	-	-	-	-	14,439
-	-	-	-	-	-	-	-	-	-	4,035
-	-	-	-	-	-	-	-	-	-	753
-	-	-	-	1,610	-	-	-	-	-	15,688
-	-	-	-	-	-	-	-	-	-	92,132
-	-	-	-	-	-	-	-	-	-	11,378
-	-	-	-	-	-	-	-	-	15,170	16,417
-	-	-	-	-	-	-	-	-	-	859
-	-	-	-	-	-	-	-	-	-	8,272
-	-	-	-	-	-	-	-	-	-	1,075
-	-	-	-	-	-	-	-	-	-	2,404
-	-	-	-	-	-	-	-	-	-	7,882
-	-	-	-	-	-	-	282	10,177	-	23,576
17,544	4,174	-	-	-	-	-	-	-	-	21,983
-	-	-	-	-	-	-	-	-	-	100,798
-	-	-	-	-	-	-	-	-	-	23,498
-	-	3,208	-	-	-	-	-	-	-	109,914
-	-	-	-	-	-	-	-	-	-	1,787
-	-	-	-	-	-	767	-	-	-	8,086
-	-	-	-	-	13,389	-	-	-	-	13,389
-	-	-	-	-	-	-	-	-	-	180
17,544	4,174	3,208	5,769	1,610	13,389	767	282	10,177	15,170	483,566
2,843	295	307	1,718	108	-	399	-	(8,872)	(14,792)	(34,967)
2,843	295	307	1,718	108	-	399	-	(8,872)	(14,792)	(34,967)
(1,151)	(0)	-	(866)	102	2,177	(864)	-	(1,185)	(374)	(8,291)

Function Cost by Fund

Fund	Title	2014 Revised Budget	2015 Revised Budget	Less Depreciation Amortization	2015 Revised Appropriation
101000	Areawide General Fund	119,998,665	122,831,366	-	122,831,366
104000	Chugiak Fire Service Area	1,187,675	1,314,120	-	1,314,120
105000	Glen Alps Service Area	324,484	335,372	-	335,372
106000	Girdwood Valley Service Area	2,114,692	2,195,386	-	2,195,386
111000	Birchtree/Elmore LRSA	272,189	279,457	-	279,457
112000	Section 6/Campbell Airstrip LRSA	142,731	149,538	-	149,538
113000	Valli Vue Estates LRSA	126,594	123,110	-	123,110
114000	Skyranch Estates LRSA	36,573	34,790	-	34,790
115000	Upper Grover LRSA	15,291	14,883	-	14,883
116000	Raven Woods/Bubbling Brook LRSA	17,430	18,591	-	18,591
117000	Mt. Park Estates LRSA	36,568	36,141	-	36,141
118000	Mt. Park/Robin Hill LRSA	152,351	159,066	-	159,066
119000	Chugiak, Birchwood, ER Rural Road SA	7,717,314	7,085,839	-	7,085,839
121000	Eaglewood Contributing RSA	99,348	106,988	-	106,988
122000	Gateway Contributing RSA	1,900	2,148	-	2,148
123000	Lakehill LRSA	49,711	49,243	-	49,243
124000	Totem LRSA	24,982	25,340	-	25,340
125000	Paradise Valley South LRSA	14,474	14,738	-	14,738
126000	SRW Homeowners LRSA	54,924	59,063	-	59,063
129000	Eagle River Streetlight SA	375,141	380,736	-	380,736
131000	Anchorage Fire SA	77,909,604	76,976,557	-	76,976,557
141000	Anchorage Roads and Drainage SA	69,710,473	71,024,793	-	71,024,793
142000	Talus West LRSA	133,015	134,221	-	134,221
143000	Upper O'Malley LRSA	676,622	692,653	-	692,653
144000	Bear Valley LRSA	53,491	51,822	-	51,822
145000	Rabbit Creek View/Hts LRSA	96,687	98,557	-	98,557
146000	Villages Scenic Parkway LRSA	20,640	21,006	-	21,006
147000	Sequoia Estates LRSA	23,515	20,479	-	20,479
148000	Rockhill LRSA	49,319	46,424	-	46,424
149000	South Goldenview Area LRSA	633,469	639,044	-	639,044
150000	Homestead LRSA	21,678	21,712	-	21,712
151000	Anchorage Metropolitan Police SA	109,026,886	113,074,722	-	113,074,722
161000	Anchorage Parks & Recreation SA	20,887,589	20,386,724	-	20,386,724
162000	Eagle River-Chugiak Parks & Rec	4,152,316	4,468,908	-	4,468,908
163000	Anchorage Building Safety SA	7,077,618	7,487,168	-	7,487,168
164000	Public Finance and Investments	1,663,063	1,717,623	-	1,717,623
202020	Convention Center Operating Reserve	12,502,218	13,389,388	-	13,389,388
221000	Heritage Land Bank	1,271,277	1,165,591	-	1,165,591
301000	PAC Surcharge Revenue Bond Fund	339,813	281,915	-	281,915
602000	Self Insurance ISF	1,302,487	1,304,970	-	1,304,970
607000	Information Technology ISF	378,467	378,651	(1,045,618)	(666,967)
Function Cost Total		440,693,284	448,598,843	(1,045,618)	447,553,225

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

Function Cost by Fund and Category of Expenditure 2015 Revised

Fund	Description	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost *	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	101,650,546	6,091,971	144,351	51,475,462	3,456,905	-	326,041	163,145,275	(40,313,909)	122,831,366	-	122,831,366
104000	Chugiak Fire Service Area	-	-	-	1,130,359	-	-	-	1,130,359	183,761	1,314,120	-	1,314,120
105000	Glen Alps Service Area	-	-	-	309,922	-	-	-	309,922	25,450	335,372	-	335,372
106000	Girdwood Valley Service Area	169,145	104,384	-	1,637,234	23,390	-	5,000	1,939,153	256,233	2,195,386	-	2,195,386
111000	Birchtree/Elmore LRSA	-	-	-	254,457	-	-	-	254,457	25,000	279,457	-	279,457
112000	Section 6/Campbell Airstrip LRSA	-	-	-	159,988	-	-	-	159,988	(10,450)	149,538	-	149,538
113000	Valli Vue Estates LRSA	-	-	-	111,510	-	-	-	111,510	11,600	123,110	-	123,110
114000	Skyranch Estates LRSA	-	-	-	31,590	-	-	-	31,590	3,200	34,790	-	34,790
115000	Upper Grover LRSA	-	-	-	13,483	-	-	-	13,483	1,400	14,883	-	14,883
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	16,991	-	-	-	16,991	1,600	18,591	-	18,591
117000	Mt. Park Estates LRSA	-	-	-	32,941	-	-	-	32,941	3,200	36,141	-	36,141
118000	Mt. Park/Robin Hill LRSA	-	-	-	144,766	-	-	-	144,766	14,300	159,066	-	159,066
119000	Chugiak, Birchwood, ER Rural Road SA	524,157	169,940	-	6,279,557	-	-	6,000	6,979,655	106,185	7,085,839	-	7,085,839
121000	Eaglewood Contributing RSA	-	-	-	105,088	-	-	-	105,088	1,900	106,988	-	106,988
122000	Gateway Contributing RSA	-	-	-	2,098	-	-	-	2,098	50	2,148	-	2,148
123000	Lakehill LRSA	-	-	-	44,643	-	-	-	44,643	4,600	49,243	-	49,243
124000	Totem LRSA	-	-	-	23,240	-	-	-	23,240	2,100	25,340	-	25,340
125000	Paradise Valley South LRSA	-	-	-	13,438	-	-	-	13,438	1,300	14,738	-	14,738
126000	SRW Homeowners LRSA	-	-	-	54,063	-	-	-	54,063	5,000	59,063	-	59,063
129000	Eagle River Streetlight SA	-	4,899	-	315,602	-	-	-	320,501	60,235	380,736	-	380,736
131000	Anchorage Fire SA	51,499,779	1,944,550	32,500	9,342,936	3,762,446	-	215,305	66,797,516	10,179,041	76,976,557	-	76,976,557
141000	Anchorage Roads and Drainage SA	11,758,769	2,430,496	-	12,451,470	44,076,000	-	18,000	70,734,735	290,058	71,024,793	-	71,024,793
142000	Talus West LRSA	-	-	-	123,021	-	-	-	123,021	11,200	134,221	-	134,221
143000	Upper O'Malley LRSA	-	-	-	627,653	-	-	-	627,653	65,000	692,653	-	692,653
144000	Bear Valley LRSA	-	-	-	46,622	-	-	-	46,622	5,200	51,822	-	51,822
145000	Rabbit Creek View/Hts LRSA	-	-	-	89,157	-	-	-	89,157	9,400	98,557	-	98,557
146000	Villages Scenic Parkway LRSA	-	-	-	19,106	-	-	-	19,106	1,900	21,006	-	21,006
147000	Sequoia Estates LRSA	-	-	-	18,379	-	-	-	18,379	2,100	20,479	-	20,479
148000	Rockhill LRSA	-	-	-	42,024	-	-	-	42,024	4,400	46,424	-	46,424
149000	South Goldenview Area LRSA	-	-	-	584,044	-	-	-	584,044	55,000	639,044	-	639,044
150000	Homestead LRSA	-	-	-	19,712	-	-	-	19,712	2,000	21,712	-	21,712
151000	Anchorage Metropolitan Police SA	78,679,769	3,100,875	23,500	18,523,458	372,551	-	47,500	100,747,653	12,327,069	113,074,722	-	113,074,722
161000	Anchorage Parks & Recreation SA	8,986,166	638,765	4,000	4,326,966	3,359,232	-	228,980	17,544,109	2,842,615	20,386,724	-	20,386,724
162000	Eagle River-Chugiak Parks & Rec	1,633,550	395,865	-	1,772,774	361,936	-	9,840	4,173,965	294,943	4,468,908	-	4,468,908
163000	Anchorage Building Safety SA	5,386,826	47,838	-	328,835	-	-	5,900	5,769,399	1,717,769	7,487,168	-	7,487,168
164000	Public Finance and Investments	646,914	2,100	-	959,054	-	-	2,000	1,610,068	107,555	1,717,623	-	1,717,623
202020	Convention Center Operating Reserve	-	-	-	13,389,388	-	-	-	13,389,388	-	13,389,388	-	13,389,388
221000	Heritage Land Bank	437,212	4,500	1,000	316,800	-	-	7,500	767,012	398,579	1,165,591	-	1,165,591
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	281,915	-	-	281,915	-	281,915	-	281,915
602000	Self Insurance ISF	394,153	4,500	-	9,777,911	-	-	-	10,176,564	(8,871,594)	1,304,970	-	1,304,970
607000	Information Technology ISF	9,480,702	44,680	9,825	3,928,553	461,070	1,045,618	200,000	15,170,448	(14,791,797)	378,651	(1,045,618)	(666,967)
Function Cost Total		271,247,688	14,985,363	215,176	138,844,295	56,155,445	1,045,618	1,072,066	483,565,651	(34,966,807)	448,598,843	(1,045,618)	447,553,225

* Areawide General Fund Direct Cost Total off by \$1 from summation of category totals due to rounding.

Revenue Distribution Summary

Revenue Account	Source	2013 Revised Budget	2013 Actuals	2014 Revised Budget	2015 Revised Budget
Taxes - Property					
401010	Real Property Taxes (Excludes ASD)	219,466,512	229,212,412	231,998,349	241,467,097
401020	Personal Property Taxes (Excludes ASD)	22,180,177	24,453,634	23,620,923	25,754,581
Taxes - Property Total		241,646,689	253,666,046	255,619,272	267,221,678
Taxes - Other / PILT - In Tax Limit Calculation					
401060	Auto Tax	11,300,053	11,448,632	11,448,632	11,936,552
401080	Tobacco Tax	22,019,634	22,789,454	23,001,852	22,647,362
401100	Aircraft Tax	210,000	211,954	210,000	210,000
401130	Motor Vehicle Rental Tax	4,970,037	5,265,282	5,449,649	5,835,268
402030	Payment in Lieu of Tax State	130,000	148,854	130,000	157,770
402040	Payment in Lieu of Tax Federal	664,746	670,290	670,290	646,406
450060	MUSA/MESA-Contrib/Non-Contrib Plant	18,575,914	18,425,438	20,091,219	19,784,429
450070	1.25% Gross Receipts	1,981,081	1,982,628	2,000,002	2,268,083
Taxes - Other / PILT - In Tax Limit Calculation Total		59,851,465	60,942,532	63,001,644	63,485,870
Taxes - Other Outside Tax Limit Calculation					
401030	Penalty/Interest on Delinquent Taxes	2,600,000	2,496,666	2,633,999	2,479,094
401040	Tax Cost Recoveries	260,100	303,473	260,100	260,100
401050	Areawide Prop Tax Credit	-	(7,089)	-	-
401090	Penalty/Interest on Tobacco Tax	15,000	855	15,000	15,000
401110	Room Tax	23,426,957	22,949,192	23,762,345	25,751,049
401120	Penalty/Interest on Room Tax	71,154	39,588	71,154	71,154
401140	Penalty/Interest on Motor Veh Rental Tax	30,728	86,752	30,728	30,728
Taxes - Other Outside Tax Limit Calculation Total		26,403,939	25,869,437	26,773,326	28,607,125
Payments in Lieu of Taxes (PILT)					
402020	Payment in Lieu of Tax Private	1,810,445	1,814,459	1,846,654	1,812,632
Payments in Lieu of Taxes (PILT) Total		1,810,445	1,814,459	1,846,654	1,812,632
Special Assessments					
403010	Assessments	160,000	73,764	160,000	160,000
403020	Penalty/Interest on Assessments	60,000	40,352	60,000	60,000
Special Assessments Total		220,000	114,116	220,000	220,000
Licenses and Permits					
404010	Building and Trade Licenses	80,000	19,474	108,000	24,000
404020	Taxicab Permits	257,600	1,313,453	440,353	795,575
404030	Contractor Certificates and Examinations	10,000	12,835	10,000	12,000
404040	Chauffeur Licenses Biannual	16,000	19,645	16,000	28,000
404050	Taxicab Permit Revisions	15,000	14,305	88,052	15,000
404060	Local Business Licenses	258,700	113,402	378,700	114,700
404070	Chauffeur License Renewal	500	105	500	500
404090	Building Permit Plan Review Fees	2,184,000	2,890,680	2,242,000	2,512,000
404100	Building Permits	3,134,240	3,940,008	3,320,000	3,375,000
404110	Electrical Permits	200,000	241,474	215,000	225,000
404120	Gas and Plumbing Permits	630,000	636,611	640,000	630,000
404130	Moving Fence/Sign Fees	38,500	46,525	44,125	44,125
404140	Construction and Right-of-Way Permits	750,000	1,053,004	847,800	847,800
404150	Elevator Inspection Fees	475,000	507,268	614,400	614,400
404160	Mobile Home Inspection Fees	4,000	14,500	3,500	8,000
404170	Land Use Permits (Not HLB)	-	-	163,125	163,125
404180	Parking and Access Agreement Fees	6,000	4,200	6,750	6,750
404210	Animal Licenses	274,495	246,170	274,495	274,495
404220	Miscellaneous Permits	257,350	346,748	258,044	295,544
406010	Land Use Permits	105,000	280,816	5,000	12,015
406020	Subdivision Inspection Fees	615,000	839,495	712,890	712,890
406030	Landscape Plan Review Payment	25,000	25,375	26,500	26,500
Licenses and Permits Total		9,336,385	12,566,093	10,415,234	10,737,419

Revenue Distribution Summary

Revenue Account	Source	2013 Revised Budget	2013 Actuals	2014 Revised Budget	2015 Revised Budget
Program Fees					
406050	Platting Fees	335,000	439,060	361,375	361,375
406060	Zoning Fees	431,000	523,345	461,813	461,813
406080	Lease and Rental Revenues	561,149	703,810	561,149	585,567
406090	Pipe ROW Fee	144,000	270,008	144,000	189,100
406110	Sale of Publications	2,900	7,722	2,350	18,200
406120	Rezoning Inspections	44,000	43,721	49,500	49,500
406130	Appraisal Appeal Fee	5,000	(9,490)	5,000	5,000
406160	Clinic Fees	81,000	149,656	119,572	119,572
406170	Sanitary Inspections Fees	1,222,210	1,349,933	1,316,620	1,361,620
406180	Reproductive Health Fees	362,840	267,711	362,840	420,840
406220	Transit Advertising Fees	402,000	363,584	402,000	440,000
406230	Transit Spec Service Fees	6,760	-	6,760	-
406240	Transit Token Sale	75,900	(532)	52,870	-
406250	Transit Bus Pass Sales	2,166,270	2,489,498	2,789,300	2,382,187
406260	Transit Fare Box Receipts	1,860,887	1,777,160	1,860,887	1,880,000
406280	Recreation Centers and Programs	155,270	261,082	241,170	262,170
406290	Sport and Park Activities	329,000	589,050	524,000	524,000
406300	Aquatics	974,935	890,583	849,935	849,935
406310	Camping Fees	75,000	113,530	75,000	95,000
406320	Library Non-Resident Fee	1,500	345	1,500	1,500
406330	Park Land and Operations	449,890	408,075	414,890	365,890
406340	Golf Fees	36,900	14,621	1,000	10,000
406350	Library Fees	1,200	1,515	1,200	1,200
406380	Ambulance Service Fees	6,085,000	6,147,249	7,300,000	7,650,000
406400	Fire Alarm Fees	116,493	134,317	116,493	116,493
406410	Hazardous Waste Fees	121,500	138,683	121,500	170,000
406420	Fire Inspection Fees	225,000	110,713	110,000	110,000
406440	Cemetery Fees	250,000	296,961	250,000	250,000
406450	Mapping Fees	11,000	5,868	9,000	9,000
406480	E911 Surcharge	6,679,121	6,566,766	-	-
406490	DWI Impound/Admin. Fees	1,130,500	901,205	835,963	905,579
406500	Police Services	450,000	365,244	450,000	192,174
406510	Animal Shelter Fees	251,435	221,557	251,435	251,435
406520	Animal Drop-Off Fees	24,000	21,332	24,000	24,000
406530	Incarceration Expense Recovery	490,000	339,091	490,000	490,000
406550	Address Fees	29,000	32,850	37,125	37,125
406560	Service Fees - School District	776,600	726,838	706,600	755,600
406570	Microfiche Sales	2,000	3,874	2,000	2,000
406580	Copier Fees	21,430	48,033	37,430	37,930
406610	Computer Time Fees	1,100	1,097	1,100	1,100
406620	Reimbursed Cost	2,733,861	2,502,810	2,556,536	2,634,935
406640	Parking Garages and Lots	1,000	40,549	16,601	68,501
406660	Lost Book Reimbursement	22,000	29,827	25,000	25,000
406670	Sale of Books	-	14	-	-
408570	Sale of Contractor Specifications	4,500	12,108	4,500	4,500
Program Fees Total		29,150,151	29,300,970	23,950,014	24,119,841
Fines and Forfeitures					
407010	SOA Traffic Court Fines	1,700,000	1,557,583	1,700,000	1,331,708
407020	SOA Trial Court Fines	1,950,000	2,190,204	2,538,112	3,251,540
407030	Library Book Fines	140,000	166,238	148,000	148,000
407040	APD Counter Fines	1,600,000	955,658	764,526	1,252,646
407050	Other Fines and Forfeitures	366,000	491,190	366,000	168,776
407060	Pre-Trial Diversion	315,000	220,700	220,000	220,000
407070	Zoning Enforcement Fines	35,000	12,651	38,500	38,500
407080	IM Enforcement Fines	-	4,049	-	-
407090	Administrative Fines, Civ	-	3,418	-	-

Revenue Distribution Summary

Revenue Account	Source	2013 Revised Budget	2013 Actuals	2014 Revised Budget	2015 Revised Budget
407100	Curfew Fines	8,800	6,074	8,800	8,800
407110	Parking Enforcement Fines	138,000	128,701	138,000	138,000
407120	Minor Tobacco Fines	9,000	5,057	9,000	9,000
Fines and Forfeitures Total		6,261,800	5,741,522	5,930,938	6,566,970
Investment Income					
408580	Miscellaneous Revenue	1,459,850	1,405,140	1,459,850	1,403,350
440010	Cash Pool Short-Term Interest	2,106,403	1,071,704	2,017,019	764,467
440020	Contribution of Interest From G.O. Bonds	-	(137,423)	-	-
440040	Other Short-Term Interest	1,217,034	(241,547)	916,034	309,436
440080	Unrealized Gains and Losses	-	(130,575)	-	-
Investment Income Total		4,783,287	1,967,300	4,392,903	2,477,253
Restricted Contributions					
430030	Restricted Contribution	3,000,267	2,899,532	176,626	125,756
450010	Contributions from Other Funds	6,180,110	10,192,605	840,081	663,608
Restricted Contributions Total		9,180,377	13,092,136	1,016,707	789,364
Transfers from Other Funds					
450040	Contribution from MOA Trust Fund	4,700,000	4,700,000	4,900,000	5,200,000
450080	Utility Revenue Distribution	6,018,491	6,018,491	5,821,802	9,571,694
	Contributions from CIVIC	-	358	-	-
Transfers from Other Funds Total		10,718,491	10,718,849	10,721,802	14,771,694
State Revenues					
405030	SOA Traffic Signal Reimbursement	1,756,690	1,807,895	1,756,690	1,756,690
405050	General Assistance	14,623,357	14,697,818	14,663,141	13,924,701
405060	Liquor Licenses	399,300	398,200	399,300	399,300
405070	Electric Co-Op Allocation	861,504	894,321	880,319	837,879
405130	Fisheries Tax	126,176	250,125	126,176	126,176
	State Grant Revenue-Direct	-	5,301	-	-
State Revenues Total		17,767,027	18,053,660	17,825,626	17,044,746
Federal Revenues					
405100	Other Federal Grant Revenue	41,300	45,450	41,300	41,300
405120	Build America Bonds (BABs) Subsidy	778,651	744,780	722,581	722,588
405140	National Forest Allocation	106,429	99,427	94,456	-
Federal Revenues Total		926,380	889,657	858,337	763,888
Other					
406600	Late Fees	10,000	15,563	10,000	10,000
408060	Other Collection Revenue	-	283,938	285,000	200,000
408090	Recycle Rebate	1,500	4,334	1,500	1,500
408380	Prior Year Expense Recovery	47,790	952,066	47,790	276,783
408390	Insurance Recoveries	41,500	699,335	66,808	41,500
408395	Claims and Judgments	-	174,161	-	-
408400	Criminal Rule 8 Collect Costs	327,670	214,388	327,670	327,670
408410	Lease State Land Conveyance	5,000	-	5,000	713
408420	Building Rental	90,000	110,008	133,000	133,000
408430	Amusement Surcharge	182,000	145,510	182,000	140,177
408440	ACPA Ticket Surcharge	339,813	385,261	339,813	281,915
408550	Cash Over and Short	-	(367)	-	-
408560	Appeal Receipts	1,000	450	1,000	1,200
460050	Gain/Loss Sale Property	-	184,978	-	-
460060	State Land Sales	10,000	-	10,000	-
460070	Other Property Sales	285,000	316,644	285,000	275,000
460080	Land Sales	735,000	6,118,992	735,000	-
	Wetlands Mitigation Credit	-	270,180	-	-
	Sale of Title 9 Traf Code	-	0	-	-
Other Total		2,076,273	9,875,438	2,429,581	1,689,458

Revenue Distribution Summary

Revenue Account	Source	2013 Revised Budget	2013 Actuals	2014 Revised Budget	2015 Revised Budget
Summary					
Taxes - Property		241,646,689	253,666,046	255,619,272	267,221,678
Taxes - Other / PILT - In Tax Limit Calculation		59,851,465	60,942,532	63,001,644	63,485,870
Taxes - Other Outside Tax Limit Calculation		26,403,939	25,869,437	26,773,326	28,607,125
Payments in Lieu of Taxes (PILT)		1,810,445	1,814,459	1,846,654	1,812,632
Special Assessments		220,000	114,116	220,000	220,000
Licenses and Permits		9,336,385	12,566,093	10,415,234	10,737,419
Program Fees		29,150,151	29,300,970	23,950,014	24,119,841
Fines and Forfeitures		6,261,800	5,741,522	5,930,938	6,566,970
Investment Income		4,783,287	1,967,300	4,392,903	2,477,253
Restricted Contributions		9,180,377	13,092,136	1,016,707	789,364
Transfers from Other Funds		10,718,491	10,718,849	10,721,802	14,771,694
State Revenues		17,767,027	18,053,660	17,825,626	17,044,746
Federal Revenues		926,380	889,657	858,337	763,888
Other		2,076,273	9,875,438	2,429,581	1,689,458
Local, State, and Federal Revenues Total		420,132,709	444,612,214	425,002,038	440,307,938

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
401010	Real Property Taxes (Excludes ASD)	54.84%	100.00%	219,466,512	231,998,349	241,467,097
401020	Personal Property Taxes (Excludes ASD)	5.85%	100.00%	22,180,177	23,620,923	25,754,581
401030	Penalty and Interest on Delinquent Taxes Revenue estimated for penalties and interest on taxes paid after the due date.					
	101000-189110 Areawide General		55.44%	1,441,500	1,460,350	1,374,467
	104000-189120 Chugiak Fire SA		0.27%	7,000	7,091	6,674
	105000-189125 Glen Alps SA		0.06%	1,500	1,520	1,431
	106000-189130 Girdwood Valley SA		0.42%	11,000	11,144	10,489
	119000-189180 Chugiak/Birchwood/Eagle River Rural Road SA		1.27%	33,000	33,431	31,465
	131000-189220 Anchorage Fire SA		9.73%	253,000	256,309	241,235
	141000-189225 Anchorage Roads & Drainage SA		12.35%	321,000	325,198	306,073
	151000-189270 Anchorage Metro Police SA		16.15%	420,000	425,492	400,469
	161000-189275 Anchorage Parks & Recreation SA		3.65%	95,000	96,242	90,582
	162000-189280 Eagle River/Chugiak Parks&Rec SA		0.65%	17,000	17,222	16,209
	Total	0.56%	100.00%	2,600,000	2,633,999	2,479,094
401040	Tax Cost Recoveries Administration and litigation costs recovered on tax foreclosed property.					
	101000-122200 Real Estate Services		96.12%	250,000	250,000	250,000
	101000-134600 Tax Billing		0.04%	100	100	100
	101000-189110 Areawide General		3.84%	10,000	10,000	10,000
	Total	0.06%	100.00%	260,100	260,100	260,100
401060	Auto Tax Alaska Statute 28.10.431 provides for refund from the State of fees collected in lieu of personal property tax on motor vehicles. Included in Tax Limit Calculation.					
	101000-189110 Areawide General		58.05%	6,559,244	6,645,505	6,928,778
	104000-189120 Chugiak Fire SA		0.18%	20,577	20,847	21,736
	105000-189125 Glen Alps SA		0.05%	5,912	5,990	6,246
	106000-189130 Girdwood Valley SA		0.26%	29,546	29,934	31,209
	119000-189180 Chugiak/Birchwood/Eagle River Rural Road SA		1.30%	146,611	148,538	154,866
	131000-189220 Anchorage Fire SA		10.05%	1,136,023	1,150,956	1,199,995
	141000-189225 Anchorage Roads & Drainage SA		13.34%	1,506,945	1,526,754	1,591,804
	151000-189270 Anchorage Metro Police SA		13.31%	1,503,883	1,523,652	1,588,570
	161000-189275 Anchorage Parks & Recreation SA		3.46%	391,312	396,456	413,348
	Total	2.71%	100.00%	11,300,053	11,448,632	11,936,552
401080	Tobacco Tax (AMC 12.40) Included in Tax Limit Calculation.					
	101000-189110 Areawide General	5.14%	100.00%	22,019,634	23,001,852	22,647,362
401090	Penalty/Interest Tobacco Tax 101000-189110 Areawide General	0.00%	100.00%	15,000	15,000	15,000
401100	Aircraft Tax Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.05%	100.00%	210,000	210,000	210,000

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
401110	Room Tax Revenue generated from 12% tax on room rentals of less than 30 days. Eight percent (8%) of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. Four percent (4%) of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance and operation of the new civic and convention center; and renovation, operation and maintenance of the existing Egan Civic and Convention Center.					
	101000-189110 Tourism and General Purpose		40.24%	9,554,069	9,543,447	10,361,796
	141000-189225 General Purpose i.e. Fur Rondy and Iditarod		1.00%	234,272	237,626	257,513
	161000-189275 General Purpose i.e. Tourism and Park Maintenance		0.67%	156,178	158,414	171,672
	202010-123010 Convention Center Room Tax		31.85%	7,288,496	7,875,450	8,202,890
	202020-123011 Convention Center Operating Reserve		26.24%	6,193,942	5,947,408	6,757,178
	202 Sub-Total		58.09%	13,482,438	13,822,858	14,960,068
	Total	5.85%	100.00%	23,426,957	23,762,345	25,751,049
401120	Penalty and Interest on Room Tax Taxes paid after due date.					
	101000-189110 Areawide General		45.48%	32,364	32,364	32,364
	202010-123010 Convention Center Room Tax		32.79%	23,330	23,330	23,330
	202020-123011 Convention Center Operating Reserve		21.73%	15,460	15,460	15,460
	Total	0.02%	100.00%	71,154	71,154	71,154
401130	Motor Vehicle Rental Tax Included in Tax Limit Calculation.					
	101000-189110 Areawide General	1.33%	100.00%	4,970,037	5,449,649	5,835,268
401140	Penalty and Interest on Motor Veh Rental Tax					
	101000-189110 Areawide General	0.01%	100.00%	30,728	30,728	30,728
402020	Payment in Lieu of Tax Private Revenue paid in lieu of taxes by private companies such as Cook Inlet Housing and Aurora Military Housing. Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.41%	100.00%	1,810,445	1,846,654	1,812,632
402030	Payment in Lieu of Tax State Revenue paid in lieu of taxes by the Alaska Housing Finance Corporation. Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.04%	100.00%	130,000	130,000	157,770
402040	Payment in Lieu of Tax Federal Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.15%	100.00%	664,746	670,290	646,406
403010	Assessments Revenue generated from costs assessed to property owners for road construction.					
	141000-767100 Special Assessments Anchorage Roads and Drainage	0.04%	100.00%	160,000	160,000	160,000

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
403020	Penalty and Interest on Assessments Penalty and interest on assessments paid after the due date. 141000-767100 Special Assessments Anchorage Roads and Drainage	0.01%	100.00%	60,000	60,000	60,000
404010	Building and Trade Licenses Issuance of regulatory licenses to contractors subject to Building Code regulations. 163000-192030 Building Inspection	0.01%	100.00%	80,000	108,000	24,000
404020	Taxicab Permits Revenue generated from fees for taxicab permits and reserved taxi parking spaces. 101000-124600 Transportation Inspection	0.18%	100.00%	257,600	440,353	795,575
404030	Contractor Certificates and Examinations Revenue generated for fees charged to private contractors for examinations and certification. 163000-192030 Building Inspection	0.00%	100.00%	10,000	10,000	12,000
404040	Chauffeur Licenses Revenue generated from sale of new chauffeur licenses. 101000-124600 Transportation Inspection	0.01%	100.00%	16,000	16,000	28,000
404050	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire. 101000-124600 Transportation Inspection	0.00%	100.00%	15,000	88,052	15,000
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications. 101000-102000 Clerk 163000-192030 Building Inspection Total		59.90% 40.10% 100.00%	58,700 200,000 258,700	68,700 310,000 378,700	68,700 46,000 114,700
404070	Chauffeur License Renewal Revenue generated from fee of \$25 for renewal of chauffeur licenses. 101000-124600 Transportation Inspection	0.00%	100.00%	500	500	500
404090	Building Permit Plan Review Fees Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee. 101000-192060 Land Use Plan Review 131000-342000 AFD Code Enforcement 163000-192040 Plan Review Total		11.62% 22.69% 65.68% 100.00%	284,000 450,000 1,450,000 2,184,000	292,000 450,000 1,500,000 2,242,000	292,000 570,000 1,650,000 2,512,000
404100	Building Permits Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage. 163000-192030 Building Inspection	0.77%	100.00%	3,134,240	3,320,000	3,375,000
404110	Electrical Permits Fees for electrical permits are based on the type of structure and electrical work performed. 163000-192030 Building Inspection	0.05%	100.00%	200,000	215,000	225,000

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
404120	Gas and Plumbing Permits Revenues generated from issuance of gas and plumbing permits. 163000-192030 Building Inspection	0.14%	100.00%	630,000	640,000	630,000
404130	Moving Fence/Sign Fees Fees associated with issuance of fence and sign placement permits. 101000-192020 Land Use Enforcement 163000-192030 Building Inspection		43.34% 56.66%	14,500 24,000	19,125 25,000	19,125 25,000
	Total	0.01%	100.00%	38,500	44,125	44,125
404140	Construction and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits. 101000-192080 Right-of-Way	0.19%	100.00%	750,000	847,800	847,800
404150	Elevator Inspection Fees Fees associated with elevator permits and annual inspection certification. 163000-192030 Building Inspection	0.14%	100.00%	475,000	614,400	614,400
404160	Mobile Home Inspection Fees Fees associated with annual code compliance inspection. 163000-192030 Building Inspection	0.00%	100.00%	4,000	3,500	8,000
404170	Land Use Permits (Not HLB) 101000-192060 Land Use Plan Review	0.04%	100.00%	-	163,125	163,125
404180	Parking and Access Agreement Fees Fees to record parking and access agreements at the District Recorders office. 101000-190300 Zoning and Subdivision Plats 101000-190400 Land Use Review & Addressing		100.00% 0.00%	- 6,000	- 6,750	6,750 -
	Total	0.00%	100.00%	6,000	6,750	6,750
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses. 101000-225000 HHS Animal Care & Control	0.06%	100.00%	274,495	274,495	274,495
404220	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc. 101000-134200 Revenue Management 101000-190200 Physical Planning 101000-190300 Zoning and Subdivision Plats 101000-190400 Land Use Review & Addressing 101000-211000 Health/Human Svcs Admin 101000-732400 Watershed Management 101000-781000 Traffic Engineering 101000-788000 Safety & Signals 101000-789000 Signal Maintenance 101000-192025 Code Abatement 163000-192090 Code Abatement		13.53% 0.37% 17.51% 0.00% 0.02% 42.29% 5.08% 7.78% 0.27% 13.14% 0.00%	2,500 1,000 - 55,000 50 125,000 15,000 23,000 800 - 35,000	2,500 1,100 51,750 - 50 125,000 15,000 23,000 800 38,844 -	40,000 1,100 51,750 - 50 125,000 15,000 23,000 800 38,844 -
	Total	0.07%	100.00%	257,350	258,044	295,544
405030	SOA Traffic Signal Reimbursement 101000-785000 Paint & Signs 101000-787000 Signals 101000-789000 Signal Maintenance 129000-747200 Eagle River Street Lighting SA 141000-747000 Street Lighting		5.51% 13.55% 55.37% 0.59% 24.98%	96,850 238,010 972,640 10,330 438,860	96,850 238,010 972,640 10,330 438,860	96,850 238,010 972,640 10,330 438,860
	Total	0.40%	100.00%	1,756,690	1,756,690	1,756,690

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
405050	General Assistance Revenue received from the State of Alaska (SOA) for general and PERS assistance. 101000-189110 Areawide General, General Assistance	3.16%	100.00%	14,623,357	14,663,141	13,924,701
405060	Liquor Licenses Alaska Statute 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection. 151000-189270 Anchorage Metro Police SA	0.09%	100.00%	399,300	399,300	399,300
405070	Electric Co-op Allocation Alaska Statute 10.25.570 provides that proceeds (less collection costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the municipality in which the revenues were earned. 101000-189110 Areawide General 104000-189120 Chugiak Fire SA 105000-189125 Glen Alps SA 106000-189130 Girdwood Valley SA 131000-189220 Anchorage Fire SA 141000-189225 Anchorage Roads & Drainage SA 151000-189270 Anchorage Metro Police SA 161000-189275 Anchorage Parks & Recreation SA Total		58.54% 0.19% 0.05% 0.26% 10.28% 13.49% 13.67% 3.51%	504,361 1,604 452 2,278 88,535 116,241 117,809 30,224	515,376 1,639 461 2,328 90,469 118,780 120,382 30,884	490,530 1,560 439 2,216 86,108 113,053 114,578 29,395 837,879
405100	Other Federal Grant Revenue Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commnt; grant funds to assist with trails maintenance. 101000-105000 Equal Rights Commission	0.01%	100.00%	41,300	41,300	41,300
405120	Build America Bonds (BABs) Subsidy 101000-121036 Muni Mgr Debt Service Fund 101 101000-353000 AFD Emergency Medical Services 101000-611000 Transit Administration 131000-352000 Anchorage Fire & Rescue 141000-767100 Special Assessments Anchorage Roads and Drainage 161000-551000 Muni Mgr Debt Service Fund 101 Total		9.82% 0.18% 0.18% 5.32% 78.87% 5.64%	76,449 - 2,789 41,438 614,087 43,888	70,944 1,313 1,273 38,454 569,871 40,726	70,945 1,314 1,274 38,455 569,872 40,728 722,581
405130	Fisheries Tax Alaska Statute 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State. 101000-189110 Areawide General	0.03%	100.00%	126,176	126,176	126,176
405140	National Forest Allocation 141000-189225 Anchorage Roads & Drainage SA	0.00%	100.00%	106,429	94,456	-
406010	Land Use Permits Fees associated with the issuance of land use permits. 101000-192060 Land Use Plan Review 221000-122100 Heritage Land Bank Total		0.00% 100.00%	100,000 5,000	- 5,000	- 12,015 12,015

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Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
406020	Subdivision Inspection Fees Fees for platting services and establishment of subdivisions.					
	101000-732200 Survey		1.06%	7,560	7,560	7,560
	101000-732300 ROW Land Acquisition		0.51%	3,650	3,650	3,650
	101000-732400 Watershed Management		34.31%	244,610	244,610	244,610
	101000-191000 Private Development		61.02%	323,640	435,000	435,000
	101000-192080 Right-of-Way		0.00%	11,340	-	-
	101000-787000 Signals		0.34%	2,440	2,440	2,440
	101000-788000 Safety & Signals		1.18%	8,380	8,380	8,380
	101000-789000 Signal Maintenance		0.71%	5,080	5,080	5,080
	141000-743000 Street Maintenance Operations		0.87%	6,170	6,170	6,170
	163000-192040 Plan Review		0.00%	2,130	-	-
	Total	0.16%	100.00%	615,000	712,890	712,890
406030	Site Plan Review Fee Fees associated with impacts of building permits.					
	101000-192060 Land Use Plan Review		5.66%	-	1,500	1,500
	101000-788000 Safety & Signals		94.34%	25,000	25,000	25,000
	Total	0.01%	100.00%	25,000	26,500	26,500
406050	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).					
	101000-190300 Zoning and Subdivision Plats		93.08%	310,000	336,375	336,375
	101000-732200 Survey		6.92%	25,000	25,000	25,000
	Total	0.08%	100.00%	335,000	361,375	361,375
406060	Zoning Fees Fees assessed for rezoning and conditional use applications.					
	101000-190300 Zoning and Subdivision Plats		100.00%	400,000	426,938	461,813
	101000-190400 Land Use Review & Addressing		0.00%	31,000	34,875	-
	Total	0.10%	100.00%	431,000	461,813	461,813
406080	Lease and Rental Revenues Rental incomes from Museum Meeting Rooms, and Municipal land leases.					
	101000-122200 Real Estate Services		54.05%	342,600	342,600	316,500
	101000-710500 Facility Maintenance		19.46%	113,949	113,949	113,949
	106000-746000 Street Maint Girdwood		0.51%	3,000	3,000	3,000
	131000-360000 AFD Training Center		9.39%	55,000	55,000	55,000
	162000-555100 Eagle River/Chugiak Parks		1.13%	6,600	6,600	6,600
	221000-122100 Heritage Land Bank		15.46%	40,000	40,000	90,518
	Total	0.13%	100.00%	561,149	561,149	585,567
406090	Pipeline in ROW Fees Permit costs for pipelines crossing Municipal land					
	221000-122100 Heritage Land Bank	0.04%	100.00%	144,000	144,000	189,100
406110	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.					
	101000-190200 Physical Planning		5.49%	1,000	1,000	1,000
	101000-190300 Zoning and Subdivision Plats		4.95%	-	-	900
	101000-190400 Land Use Review & Addressing		0.00%	900	900	-
	101000-613000 Transit Marketing/Customer Service		87.91%	-	-	16,000
	163000-192030 Building Inspection		1.65%	1,000	450	300
	Total	0.00%	100.00%	2,900	2,350	18,200
406120	Rezoning Inspections Fees charged for rezoning inspections					
	101000-192020 Land Use Enforcement	0.01%	100.00%	44,000	49,500	49,500

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
406130	Appraisal Appeal Fees Fees charged for appeals on assessed properties. 101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000
406160	Clinic Fees Revenue generated from clinic visits, treatment and immunizations services. 101000-245000 HHS Disease Prevention & Contr	0.03%	100.00%	81,000	119,572	119,572
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations. 101000-235000 HHS Child/Adult Care Licensing Program 101000-256000 HHS Environmental Sanitation 101000-192050 On Site Water/Wastewater Total	0.31%	100.00%	1,222,210	1,316,620	1,361,620
406180	Reproductive Health Fees Revenue generated from clinic and other services related to Reproductive Health. 101000-246000 HHS Reproductive Health Clinic	0.10%	100.00%	362,840	362,840	420,840
406220	Transit Advertising Fees Fees for advertising posted on Public Transit coaches. 101000-613000 Transit Marketing/Customer Serv	0.10%	100.00%	402,000	402,000	440,000
406230	Transit Spec Service Fees Fees collected from agencies for special event transportation services 101000-622000 Transit Operations	0.00%	100.00%	6,760	6,760	-
406240	Transit Token Sale Fares collected from passengers of the fixed route system for the sales of trip tokens 101000-613000 Transit Marketing/Customer Service 101000-622000 Transit Operations Total	0.00%	0.00%	75,900	52,870	-
406250	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes 101000-613000 Transit Marketing/Customer Service 101000-622000 Transit Operations Total	0.54%	100.00%	2,166,270	2,789,300	2,382,187
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash 101000-613000 Transit Marketing/Customer Service 101000-622000 Transit Operations Total	0.43%	100.00%	1,860,887	1,860,887	1,880,000
406280	Recreation Centers and Programs Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs. 106000-558000 Girdwood Parks & Recreation 161000-560300 Anchorage Recreation Programs 162000-555100 Eagle River/Chugiak Parks Total	0.06%	100.00%	155,270	241,170	262,170

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
406290	Sport and Park Activities Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack Chalets.					
	101000-121034 O'Malley Golf Course		13.36%	70,000	70,000	70,000
	161000-560200 Anchorage Recreation Facilities		74.24%	209,000	389,000	389,000
	161000-560300 Anchorage Recreation Programs		1.91%	10,000	10,000	10,000
	162000-555000 Eagle River/Chugiak Park Facilities		1.53%	8,000	8,000	8,000
	162000-555100 Eagle River/Chugiak Parks		8.97%	32,000	47,000	47,000
	Total	0.12%	100.00%	329,000	524,000	524,000
406300	Aquatics Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.					
	161000-560400 Anchorage Aquatics		70.59%	724,935	599,935	599,935
	162000-555200 Eagle River/Chugiak Pool		29.41%	250,000	250,000	250,000
	Total	0.19%	100.00%	974,935	849,935	849,935
406310	Camping Fees Revenue generated from operation of the Centennial Park and Lions camper areas.					
	161000-560200 Anchorage Recreation Facilities	0.02%	100.00%	75,000	75,000	95,000
406320	Library Non-Resident Fee 101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,500
406330	Park Land & Operations Fees collected from permits for park land use - picnic shelters, fields, trails , right- a-way, and processing community work service and sale of flowers.					
	161000-550100 Parks & Recreation Admin		0.00%	13,000	13,000	-
	161000-550400 Park Property Management		5.47%	10,000	10,000	20,000
	161000-550600 Horticulture		18.40%	103,320	103,320	67,320
	161000-550800 Community Work Service		4.10%	45,000	45,000	15,000
	161000-560200 Anchorage Recreation Facilities		72.04%	208,570	208,570	263,570
	161000-560300 Anchorage Recreation Programs		0.00%	70,000	35,000	-
	Total	0.08%	100.00%	449,890	414,890	365,890
406340	Golf Fees 161000-560300 Anchorage Recreation Programs	0.00%	100.00%	36,900	1,000	10,000
406350	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services.					
	101000-537100 Library Adult Services	0.00%	100.00%	1,200	1,200	1,200
406380	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.					
	101000-353000 AFD Emergency Medical Service	1.74%	100.00%	6,085,000	7,300,000	7,650,000
406400	Fire Alarm Fees Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.					
	131000-371000 AFD Data Systems Management		0.00%	116,493	116,493	-
	131000-352000 Anchorage Fire & Rescue		100.00%	-	-	116,493
	Total	0.03%	100.00%	116,493	116,493	116,493
406410	Hazardous Waste Fees 131000-342000 AFD Code Enforcement	0.04%	100.00%	121,500	121,500	170,000

2015 Revised Operating Budgets and Taxes

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
406420	Billings for Fire Inspections 131000-342000 AFD Code Enforcement	0.02%	100.00%	225,000	110,000	110,000
406440	Cemetery Fees Fees for burial, disinterment and grave use permits. 101000-271000 HHS Anchorage Memorial Cemeter	0.06%	100.00%	250,000	250,000	250,000
406450	Mapping Fees Revenue generated from the sale of ozalid and blue line maps. 101000-192080 Right-of-Way 607000-147100 IT GIS Support 607000-148200 #N/A		44.44% 0.00% 55.56%	6,000 5,000 -	4,000 5,000 -	4,000 - 5,000
	Total	0.00%	100.00%	11,000	9,000	9,000
406480	State of Alaska - 911 Surcharge per local access line for Emergency 911 services (Ref. AS 29.35.131-137) Moved from GG to Special Revenue Fund 211 in 2014 101000-319500 AFD E-911 Operations, Areawide 101000-487000 APD E-911 Operations, Areawide		0.00% 0.00%	833,480 5,845,641	- -	- -
	Total	0.00%	0.00%	6,679,121	-	-
406490	DWI Impound/Admin Fees 101000-115200 Criminal Law 101000-142300 Reprographics 151000-462400 APD Patrol Staff		53.29% 0.06% 46.65%	600,000 500 530,000	445,463 500 390,000	482,582 500 422,497
	Total	0.21%	100.00%	1,130,500	835,963	905,579
406500	Police Services Revenues generated from police services provided to outside agencies 151000-460500 APD Reimbursed Costs	0.04%	100.00%	450,000	450,000	192,174
406510	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees. 101000-225000 HHS Animal Care & Control	0.06%	100.00%	251,435	251,435	251,435
406520	Animal Drop-Off Fees 101000-225000 HHS Animal Care & Control	0.01%	100.00%	24,000	24,000	24,000
406530	Incarceration Expense Recovery 151000-462400 APD Patrol Staff	0.11%	100.00%	490,000	490,000	490,000
406550	Address Fees Fees received from the public for specific street addresses. 101000-190400 Land Use Review & Addressing	0.01%	100.00%	29,000	37,125	37,125
406560	Service Fees - School District Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning. 101000-122200 Real Estate Services 101000-722100 Public Art 161000-560200 Anchorage Recreation Facilities 161000-560400 Anchorage Aquatics 164000-131300 Public Finance & Investment		0.00% 5.29% 5.90% 33.75% 55.06%	1,000 40,000 44,600 325,000 366,000	1,000 40,000 44,600 255,000 366,000	- 40,000 44,600 255,000 416,000
	Total	0.17%	100.00%	776,600	706,600	755,600
406570	Micro-Fiche Fees 101000-135100 Property Appraisal	0.00%	100.00%	2,000	2,000	2,000

2015 Revised Operating Budgets and Taxes

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
406580	Copier Fees					
	Revenue generated from coin operated copiers.					
	101000-102000 Clerk		0.53%	200	200	200
	101000-135100 Property Appraisal		1.79%	680	680	680
	101000-190200 Physical Planning		3.69%	1,400	1,400	1,400
	101000-187100 Class & Empl Services Admin		0.40%	150	150	150
	101000-536400 Branch Libraries		23.73%	3,000	9,000	9,000
	101000-537100 Library Adult Services		39.55%	10,000	15,000	15,000
	163000-192030 Building Inspection		30.32%	6,000	11,000	11,500
	Total	0.01%	100.00%	21,430	37,430	37,930
406600	Late Fees					
	Late payment penalty on miscellaneous accounts receivable					
	101000-134200 Revenue Management	0.00%	100.00%	10,000	10,000	10,000
406610	Computer Time Fees					
	101000-132300 Payroll		90.91%	1,000	1,000	1,000
	101000-135100 Property Appraisal		9.09%	100	100	100
	Total	0.00%	100.00%	1,100	1,100	1,100
406620	Reimbursed Cost					
	Reimbursement for various products and services including legal transcripts and tapes, Police accident reports and tax billing information.					
	101000-102000 Clerk		0.03%	800	800	800
	101000-115200 Criminal Law		0.38%	10,000	10,000	10,000
	101000-115450 Municipal Attorney		10.63%	280,000	280,000	280,000
	101000-122200 Real Estate Services		1.07%	15,000	15,000	28,100
	101000-132200 Central Accounting		0.36%	9,600	9,600	9,600
	101000-132300 Payroll		0.11%	3,000	3,000	3,000
	101000-134200 Revenue Management		18.45%	337,054	384,554	486,260
	101000-134600 Tax Billing		8.57%	505,800	255,800	225,800
	101000-142300 Reprographics		0.19%	5,000	5,000	5,000
	101000-710500 Facility Maintenance		0.00%	100	100	100
	101000-187100 Class & Empl Services Admin		4.60%	121,300	121,300	121,300
	101000-138100 Purchasing Services		3.98%	105,000	105,000	105,000
	101000-121032 Egan Convention Center		0.58%	15,170	15,170	15,170
	101000-613000 Transit Marketing/Customer Service		14.23%	471,000	471,000	375,000
	101000-722100 Public Art		0.76%	20,000	20,000	20,000
	101000-191000 Private Development		2.47%	50,000	65,000	65,000
	101000-774000 M&O Communications		0.08%	2,000	2,000	2,000
	101000-789000 Signal Maintenance		2.66%	70,000	70,000	70,000
	119000-744900 Chugiak/Birchwood/Eagle River Rural Road SA		0.95%	25,000	25,000	25,000
	151000-411100 Chief of Police		2.29%	58,507	68,682	60,275
	151000-460500 APD Reimbursed Costs		11.39%	200,000	200,000	300,000
	151000-462400 APD Patrol Staff		0.09%	2,400	2,400	2,400
	151000-483100 APD Crime Laboratory		0.27%	7,100	7,100	7,100
	151000-483300 APD Property & Evidence		0.07%	1,800	1,800	1,800
	151000-484200 APD Records		3.98%	105,000	105,000	105,000
	162000-555100 Eagle River/Chugiak Parks		0.99%	26,002	26,002	26,002
	164000-131300 Public Finance & Investment		10.82%	285,228	285,228	285,228
	221000-122100 Heritage Land Bank		0.00%	2,000	2,000	-
	Total	0.60%	100.00%	2,733,861	2,556,536	2,634,935
406640	Parking Garages & Lots					
	101000-122200 Real Estate Services		100.00%	-	-	51,900
	101000-189110 Areawide General		100.00%	1,000	16,601	16,601
	Total	0.02%	200.00%	1,000	16,601	68,501

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
406660	Lost Book Reimbursement Reimbursement for lost books and library materials.					
	101000-536400 Branch Libraries		8.00%	2,000	2,000	2,000
	101000-537200 Library Circulation		92.00%	20,000	23,000	23,000
	Total	0.01%	100.00%	22,000	25,000	25,000
407010	Court Fines and Forfeitures Revenue received from the court system for violations of municipal codes.					
	151000-462400 APD Patrol Staff	0.30%	100.00%	1,700,000	1,700,000	1,331,708
407020	SOA Trial Court Fines					
	151000-462400 APD Patrol Staff	0.74%	100.00%	1,950,000	2,538,112	3,251,540
407030	Library Book Fines Revenue generated from fines on overdue books and materials.					
	101000-536400 Branch Libraries		29.05%	40,000	43,000	43,000
	101000-537200 Library Circulation		70.95%	100,000	105,000	105,000
	Total	0.03%	100.00%	140,000	148,000	148,000
407040	APD Counter Fines					
	151000-462400 APD Patrol Staff	0.28%	100.00%	1,600,000	764,526	1,252,646
407050	Other Fines and Forfeitures Collection of fines for animal control offenses (2250), excess false alarms (4621) traffic (4630) and other violations					
	101000-124600 Transportation Inspection		2.96%	5,000	5,000	5,000
	101000-115300 Administrative Hearing		0.59%	-	-	1,000
	101000-225000 HHS Animal Care & Control		18.37%	31,000	31,000	31,000
	151000-462400 APD Patrol Staff		78.08%	330,000	330,000	131,776
	Total	0.04%	100.00%	366,000	366,000	168,776
407060	Pre-Trial Diversion					
	101000-115200 Criminal Law	0.05%	100.00%	315,000	220,000	220,000
407070	Zoning Enforcement Fines					
	101000-192020 Land Use Enforcement		90.91%	35,000	35,000	35,000
	101000-192080 Right-of-Way		9.09%	-	3,500	3,500
	Total	0.01%	100.00%	35,000	38,500	38,500
407100	Curfew Fines					
	151000-462400 APD Patrol Staff	0.00%	100.00%	8,800	8,800	8,800
407110	Parking Enforcement Fine					
	101000-467000 APD Parking Enforcement	0.03%	100.00%	138,000	138,000	138,000
407120	Minor Tobacco Fines					
	151000-462400 APD Patrol Staff	0.00%	100.00%	9,000	9,000	9,000
408060	Other Collection Revenues					
	101000-323000 AFD Communications		100.00%	-	-	200,000
	101000-353000 AFD Emergency Medical Services		0.00%	-	285,000	-
	Total	0.05%	100.00%	-	285,000	200,000
408090	Recycle Rebate Rebates received for recycling aluminum road or street signs that can no longer be reused					
	101000-785000 Paint & Signs	0.00%	100.00%	1,500	1,500	1,500

2015 Revised Operating Budgets and Taxes

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
408380	Prior Year Expense Recovery					
	101000-630000 Vehicle Maintenance		0.75%	-	-	2,083
	101000-731000 Engineering		65.58%	-	-	181,523
	101000-189110 Areawide General		0.00%	47,790	47,790	-
	104000-354000 Chugiak Fire & Rescue		33.64%	-	-	93,117
	141000-747000 Street Lighting		0.01%	-	-	35
	602000-124800 Self-Insurance		0.01%	-	-	25
	Total	0.06%	100.00%	47,790	47,790	276,783
408390	Insurance Recoveries					
	131000-352000 Anchorage Fire & Rescue		0.00%	-	25,308	-
	141000-743000 Street Maintenance Operations		27.71%	11,500	11,500	11,500
	141000-747000 Street Lighting		72.29%	30,000	30,000	30,000
	Total	0.01%	100.00%	41,500	66,808	41,500
408400	Criminal Rule 8 Collect Costs					
	151000-462400 APD Patrol Staff	0.07%	100.00%	327,670	327,670	327,670
408410	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State.					
	221000-122100 Heritage Land Bank	0.00%	100.00%	5,000	5,000	713
408420	Building Rental Auditorium and meeting room rental fees.					
	101000-535500 Library Administration		97.74%	90,000	130,000	130,000
	101000-536400 Branch Libraries		2.26%	-	3,000	3,000
	Total	0.03%	100.00%	90,000	133,000	133,000
408430	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.					
	101000-121033 Sullivan Sports Arena	0.03%	100.00%	182,000	182,000	140,177
408440	ACPA Ticket Surcharge \$1 surcharge on PAC event tickets.					
	301000-121035 PAC Surcharge Revenue Bond	0.06%	100.00%	339,813	339,813	281,915
408560	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.					
	101000-102000 Clerk		83.33%	1,000	1,000	1,000
	163000-192030 Building Inspection		16.67%	-	-	200
	Total	0.00%	100.00%	1,000	1,000	1,200
408570	Sale of Contractor Specifications Revenue generated from the sale of contract specifications.					
	101000-138100 Purchasing Services	0.00%	100.00%	4,500	4,500	4,500
408580	Miscellaneous Revenue					
	101000-138100 Purchasing Services		11.40%	160,000	160,000	160,000
	101000-225000 HHS Animal Care & Control		0.00%	50	50	50
	101000-538200 Library Circulation		0.36%	5,000	5,000	5,000
	119000-744900 Chugiak/Birchwood/Eagle River Rural Road SA		0.11%	1,600	1,600	1,600
	151000-462400 APD Patrol Staff		4.22%	59,200	59,200	59,200
	151000-474000 APD Drug Enforcement		1.00%	14,000	14,000	14,000
	151000-483400 APD Impounds		1.78%	25,000	25,000	25,000
	151000-483500 APD Communications Center		2.39%	100,000	100,000	33,500
	151000-484200 APD Records		1.07%	15,000	15,000	15,000
	164000-131300 Public Finance & Investment		77.67%	1,080,000	1,080,000	1,090,000
	Total	0.32%	100.00%	1,459,850	1,459,850	1,403,350

2015 Revised Operating Budgets and Taxes

Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
430030	Restricted Contributions					
	101000-106000 Internal Audit		100.00%	103,056	117,759	125,756
	151000-462300 APD School Resources		0.00%	2,897,211	58,867	-
	Total	0.03%	100.00%	3,000,267	176,626	125,756
440010	Cash Pool Short-Term Interest					
	Accrued interest earned on investments.					
	101000-189110 Areawide General		25.23%	531,351	508,803	192,841
	104000-189120 Chugiak Fire SA		2.15%	45,198	43,280	16,403
	105000-189125 Glen Alps SA		0.36%	7,616	7,293	2,764
	106000-189130 Girdwood Valley SA		0.48%	10,022	9,597	3,637
	111000-189140 Birchtree/Elmore LRSA		0.24%	4,981	4,770	1,808
	112000-189145 Campbell Airstrip LRSA		0.23%	4,742	4,541	1,721
	113000-189150 Valli Vue Estates LRSA		0.79%	16,734	16,024	6,073
	114000-189155 Skyranch LRSA		0.19%	3,908	3,742	1,418
	115000-189160 Upper Grover LRSA		0.06%	1,302	1,247	473
	116000-189165 Ravenwood LRSA		0.03%	586	561	212
	117000-189170 Mt. Park Estates LRSA		0.11%	2,276	2,179	826
	118000-189175 Mt. Park/Robin Hill LRSA		0.17%	3,650	3,495	1,325
	119000-189180 Chugiak/Birchwood/Eagle River		0.98%	20,582	19,709	7,470
	123000-189195 Lakehill LRSA		0.10%	2,018	1,932	732
	124000-189200 Totem LRSA		0.07%	1,572	1,505	571
	125000-189205 Paradise Valley LRSA		0.00%	89	85	32
	129000-189215 Eagle River Street Light SA		0.47%	10,003	9,579	3,630
	131000-189220 Anchorage Fire SA		11.47%	241,525	231,276	87,655
	141000-189225 Anchorage Roads & Drainage		27.52%	579,649	555,052	210,370
	142000-189230 Talus West LRSA		0.29%	6,194	5,931	2,248
	143000-189235 Upper O'Malley LRSA		0.84%	17,667	16,917	6,412
	144000-189240 Bear Valley LRSA		0.06%	1,182	1,132	429
	145000-189245 Rabbit Creek View/Heights		0.05%	1,114	1,067	404
	146000-189250 Villages Scenic Parkway LRSA		0.02%	398	381	144
	147000-189255 Sequoia Estates LRSA		0.20%	4,294	4,112	1,558
	148000-189260 Rockhill LRSA		0.22%	4,663	4,465	1,692
	149000-189265 South Goldenview RRSA		0.10%	2,018	1,932	732
	151000-189270 Anchorage Metro Police SA		0.23%	4,822	4,617	1,750
	161000-189275 Anchorage Parks & Recreation		7.49%	157,728	151,035	57,244
	162000-189280 Eagle River/Chugiak Parks&Rec SA		3.89%	81,837	78,364	29,700
	164000-131300 Public Finance & Investment		1.01%	21,279	20,377	7,726
	221000-122100 Heritage Land Bank		0.04%	854	818	310
	221000-122150 Land Trust Reserve		1.12%	23,687	22,682	8,596
	602000-124800 Self-Insurance		13.81%	290,862	278,519	105,561
	Total	0.17%	100.00%	2,106,403	2,017,019	764,467
440040	Other Short-Term Interest					
	Interest earned on other than cash-pool deposits.					
	101000-189110 Areawide General		56.57%	711,283	530,683	175,047
	131000-189220 Anchorage Fire SA		10.50%	144,430	105,300	32,500
	141000-189225 Anchorage Roads & Drainage		8.08%	111,100	81,000	25,000
	151000-189270 Anchorage Metro Police SA		12.12%	166,650	121,500	37,500
	161000-189275 Anchorage Parks & Recreation		1.62%	22,220	16,200	5,000
	164000-131300 Public Finance & Investment		6.52%	36,000	36,000	20,179
	602000-124800 Self-Insurance		4.59%	25,351	25,351	14,210
	Total	0.07%	100.00%	1,217,034	916,034	309,436

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Revenue Distribution Detail

Revenue Account	Description of Revenue/ Receiving Fund or Budget Unit	2015 % of Total	2015 Revised Distribution	2013 Revised Budget	2014 Revised Budget	2015 Revised Budget
450010	Contributions from Other Funds					
	Contributions received from other municipal funds.					
	101000-190200 Physical Planning		0.00%	124,000	-	-
	101000-353000 AFD Emergency Medical Services		0.00%	371,029	-	-
	101000-189110 Areawide General		0.00%	2,545,688	-	-
	119000-189180 Chugiak/Birchwood/Eagle River Rural Road SA		14.55%	96,550	96,550	96,550
	131000-351000 AFD Operations Management		0.00%	28,971	-	-
	131000-352000 Anchorage Fire & Rescue		0.00%	1,225,000	-	-
	131000-360000 AFD Training Center		0.00%	175,000	-	-
	131000-370000 AFD Office of Fire Chief		0.00%	100,000	-	-
	151000-462300 APD School Resources		0.00%	-	217,878	-
	151000-482300 APD Backgrounds		0.00%	80,000	-	-
	151000-482400 APD Training		0.00%	126,000	-	-
	151000-484300 APD Resource Management		0.00%	294,000	-	-
	202010-123010 Convention Center Room Tax		85.45%	523,872	525,653	567,058
	607000-145600 IT SAP		0.00%	450,000	-	-
	607000-147300 IT Projects & Procurement		0.00%	40,000	-	-
	Total	0.15%	100.00%	6,180,110	840,081	663,608
450040	Contribution from MOA Trust Fund (AMC 6.50.060)					
	101000-189110 Areawide General	1.18%	100.00%	4,700,000	4,900,000	5,200,000
450060	MUSA/MESA-Contrib/Non-Contrib Plant Municipal Utility Service Assessment (MUSA)/ Municipal Enterprise Service Assessment (MESA). Included in Tax Limit Calculation.					
	101000-189110 Areawide General	4.49%	100.00%	18,575,914	20,091,219	19,784,429
450070	1.25% Gross Receipts Revenues collected from the Port of Anchorage, Solid Waste Services and Municipal Light & Power (ML&P) based on 1.25% applied to actual gross operating revenues. Included in Tax Limit Calculation.					
	101000-189110 Areawide General	0.52%	100.00%	1,981,081	2,000,002	2,268,083
450080	Utility Revenue Distribution Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution (ref AMC Section 26.10.065).					
	101000-189110 Areawide General	2.17%	100.00%	6,018,491	5,821,802	9,571,694
460060	State Land Sales Revenue generated from sale of land conveyed to Municipality by the State.					
	221000-122100 Heritage Land Bank	0.00%	100.00%	10,000	10,000	-
460070	Other Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.					
	101000-622000 Transit Operations		0.00%	10,000	10,000	-
	151000-462400 APD Patrol Staff		65.45%	180,000	180,000	180,000
	151000-483300 APD Property & Evidence		5.45%	15,000	15,000	15,000
	151000-483400 APD Impounds		29.09%	80,000	80,000	80,000
	Total	0.06%	100.00%	285,000	285,000	275,000
460080	Land Sales Revenue generated from sale of Municipal land.					
	101000-122200 Real Estate Services		0.00%	335,000	335,000	-
	221000-122100 Heritage Land Bank		0.00%	400,000	400,000	-
	Total	0.00%	0.00%	735,000	735,000	-
Local, State, and Federal Revenues Total		100.00%		420,132,709	425,002,038	440,307,938

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

Line		2014 at Revised	2015 at Revised
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	237,750,950	239,317,214
3	Payment in Lieu of Taxes (State & Federal)	794,746	800,290
4	Automobile Tax	11,300,053	11,448,632
5	Tobacco Tax	22,019,634	23,001,852
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	4,970,037	5,449,649
8	MUSA/MESA	20,556,995	22,091,221
9	Step 1 Total	297,602,415	302,318,858
10			
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>		
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	(440,000)	(440,000)
13	Judgments/Legal Settlements (One-Time)	(3,989,621)	(895,050)
14	Debt Service (One-Time)	(50,264,138)	(53,015,313)
15	Step 2 Total	(54,693,759)	(54,350,363)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	242,908,656	247,968,495
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	1.10% 2,672,000	0.70% 1,735,780
21	Change in Consumer Price Index 5 Year Average	2.30% 5,586,900	2.40% 5,951,240
22	Step 3 Total	3.40% 8,258,900	3.10% 7,687,020
23			
24	The Base for Calculating Following Year's Tax Limit	251,167,556	255,655,515
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	2,250,267	2,478,291
28	Taxes Authorized by Voter-Approved Ballot - O&M	843,000	519,000
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	895,050	1,025,050
31	Debt Service (One-Time)	53,015,313	54,681,024
32	Step 4 Total	57,443,630	59,143,365
33			
34	Limit on ALL Taxes that can be collected	308,611,186	314,798,880
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(800,290)	(804,176)
38	Automobile Tax	(11,448,632)	(11,936,552)
39	Tobacco Tax	(23,001,852)	(22,647,362)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(5,449,649)	(5,835,268)
42	MUSA/MESA	(22,091,221)	(22,052,512)
43	Step 5 Total	(63,001,644)	(63,485,870)
44			
45	Limit on PROPERTY Taxes that can be collected	245,609,542	251,313,010
46			
47	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		
48	Property taxes to be collected based on spending decisions minus other available revenue.		
49			
50	Property taxes TO BE COLLECTED	239,317,214	249,693,455
51			
52	Amount below limit on property taxes that can be collected ("under the cap")	6,292,328	1,619,555

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2015 total property taxes "outside the cap" is **\$17,528,223**, making the total of all property taxes to be collected for General Government **\$267,221,678**.

2015 Revised General Government Property Tax - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			Function Cost	Revenues			Net Cost	Fund Balance			Tax Cost	03/20/2015 Assessed Valuation	Mill Rate	Max Mill Rate
		2015 Approved	2015 Revised Changes	2015 Revised	2015 Approved	2015 Revised Changes	2015 Revised		2015 Approved	2015 Revised Changes	2015 Revised		2015 Approved	2015 Revised Changes	2015 Revised				
101000	Areawide	157,882,063	4,737,714	163,145,275	(39,228,389)	(1,085,523)	(40,313,912)	122,831,366	124,859,386	5,382,801	127,242,187	(4,410,821)	1,253,100	(756,315)	496,785	(4,907,601)	35,036,406,736	(0.14)	
131000	Anchorage Fire Service A	65,662,829	1,134,686	66,797,516	10,047,202	131,839	10,179,041	76,976,557	2,725,550	(18,109)	2,707,441	74,269,116	-	1,091,773	1,091,773	73,177,343	32,966,663,741	2.22	
141000	Anchorage Roads/Drainag	69,541,338	1,193,397	70,734,735	232,538	57,520	290,058	71,024,793	4,000,786	(220,536)	3,780,250	67,244,543	-	2,873,258	3,182,519	64,062,023	27,675,059,731	2.31	
151000	Anchorage Police Service	97,798,825	2,948,829	100,747,653	12,777,656	(450,587)	12,327,069	113,074,722	10,319,313	538,940	10,858,253	102,216,469	-	1,357,887	1,357,887	100,858,582	34,407,181,459	2.93	
161000	Anchorage Parks & Rec	17,212,245	291,864	17,544,109	2,820,100	22,515	2,842,615	20,386,724	2,770,323	(37,759)	2,732,564	17,654,160	-	1,151,052	1,151,052	16,503,108	30,340,215,448	0.54	
Total Funds within Tax Cap		408,097,300	10,306,491	418,969,289	(13,350,893)	(1,324,236)	(14,675,129)	404,294,162	144,675,358	5,645,337	147,320,695	256,973,467	1,253,100	5,717,655	7,280,016	249,693,455	160,425,527,115		
MOA Tax Cap (Over)/Under Tax Cap																251,313,010			
																1,619,555			
163000	Building Safety Service Ar	5,769,399	(0)	5,769,399	1,522,445	195,324	1,717,769	7,487,168	6,621,400	-	6,621,400	865,768	670,444	195,324	865,768	(0)			
164000	Public Finance Investmen	1,550,068	60,000	1,610,068	98,210	9,345	107,555	1,717,623	1,780,466	38,667	1,819,133	(101,510)	(132,188)	30,678	(101,510)	(0)			
202020	Convention Ctr Ops Res (	13,369,107	20,281	13,389,388	-	-	-	13,389,388	15,473,258	92,658	15,565,916	(2,176,528)	(2,104,151)	(72,377)	(2,176,528)	-			
221000	Heritage Land Bank (122)	767,012	0	767,012	461,176	(62,597)	398,579	1,165,591	307,610	(6,358)	301,252	864,339	920,578	(56,239)	864,339	(0)			
301000	Revenue Bond Payment-F	339,288	(57,373)	281,915	-	-	-	281,915	339,288	(57,373)	281,915	-	-	-	-	-			
602000	Self-Insurance (1248)	10,176,563	0	10,176,564	(8,902,039)	30,445	(8,871,594)	1,304,970	206,267	(86,471)	119,796	1,185,174	1,068,258	116,916	1,185,174	(0)			
607000	Management Information	17,202,857	(2,032,409)	15,170,448	(17,060,470)	2,268,673	(14,791,797)	378,651	5,000	-	5,000	373,651	137,388	236,263	373,651	(0)			
Total Funds Non-Tax Supported		49,174,294	(2,009,501)	47,164,793	(23,880,678)	2,441,190	(21,439,488)	25,725,305	24,733,289	(18,877)	24,714,412	1,010,893	560,329	450,565	1,010,894	(1)			
104000	Chugiak Fire SA (3540)	1,105,580	24,779	1,130,359	176,932	6,829	183,761	1,314,120	57,865	81,625	139,490	1,174,630	-	-	-	1,174,630	1,174,630,234	1.00	1.00
105000	Glen Alps SA (745000)	298,330	11,592	309,922	26,095	(645)	25,450	335,372	12,759	(1,879)	10,880	324,492	-	-	-	324,492	117,997,155	2.75	2.75
106000	Girdwood Valley SA (3550)	738,230	-	738,230	121,650	6,299	127,949	866,179	19,629	(921)	18,708	847,471	-	-	-	847,471		1.62	
106000	Girdwood Valley SA (5580)	264,984	-	264,984	68,789	(3,215)	65,574	330,558	13,046	669	13,715	316,843	-	-	-	316,843		0.61	
106000	Girdwood Valley SA (7460)	873,141	62,800	935,941	61,122	1,588	62,710	998,651	26,217	(1,089)	25,127	973,524	-	-	-	973,524		1.85	
106000	Girdwood Valley SA Total	1,876,355	62,800	1,939,153	251,561	4,672	256,233	2,195,386	58,892	(1,341)	57,551	2,137,837	-	-	-	2,137,835	523,693,736	4.08	6.00
111000	Birch Tree/Elmore LRSA (	247,189	7,268	254,457	25,000	-	25,000	279,457	3,098	(1,290)	1,808	277,649	-	-	-	277,649	185,099,109	1.50	1.50
112000	Section 6/Campbell Aistr	153,181	6,807	159,988	(10,450)	-	(10,450)	149,538	2,950	(1,229)	1,721	147,817	-	-	-	147,817	118,253,699	1.25	1.50
113000	Valli Vue Estates LRSA (7	114,994	(3,484)	111,510	11,600	-	11,600	123,110	10,409	(4,336)	6,073	117,037	-	-	-	117,037	83,597,676	1.40	1.40
114000	Skyranch Estates LRSA (7	33,373	(1,783)	31,590	3,200	-	3,200	34,790	2,431	(1,013)	1,418	33,372	-	-	-	33,372	25,670,449	1.30	1.30
115000	Upper Grover LRSA (7445	13,891	(408)	13,483	1,400	-	1,400	14,883	810	(337)	473	14,410	-	-	-	14,410	14,409,658	1.00	1.00
116000	Ravenwood LRSA (74460)	15,830	1,161	16,991	1,600	-	1,600	18,591	364	(152)	212	18,379	-	-	-	18,379	12,252,720	1.50	1.50
117000	Mt. Park Estates LRSA (7	33,368	(427)	32,941	3,200	-	3,200	36,141	1,415	(589)	826	35,315	-	-	-	35,315	35,314,871	1.00	1.00
118000	MT Park/Robin Hill RRSA	138,051	6,715	144,766	14,300	-	14,300	159,066	2,270	(945)	1,325	157,741	-	-	-	157,741	121,339,164	1.30	1.30
119000	CBERRRSA (744900,189	3,442,666	(25,584)	3,417,082	112,581	(6,396)	106,185	3,523,267	319,350	(2,399)	316,951	3,206,316	-	-	-	3,206,316		0.90	1.10
119000	CBERRRSA (747300-Cor	3,316,948	245,625	3,562,573	-	-	-	3,562,573	-	-	-	3,562,573	-	-	-	3,562,573		1.00	1.00
119000	CBERRRSA Total	6,759,614	220,041	6,979,655	112,581	(6,396)	106,185	7,085,839	319,350	(2,399)	316,951	6,768,889	-	-	-	6,768,889	3,562,573,052	1.90	2.10
121000	Eaglewood Contrib RSA (	97,448	7,640	105,088	1,900	-	1,900	106,988	-	-	-	106,988	-	-	-	106,988	281,548,330	0.38	0.38
122000	Gateway Contrib RSA (74	1,850	248	2,098	50	-	50	2,148	-	-	-	2,148	-	-	-	2,148	7,408,331	0.29	0.29
123000	Lakehill LRSA (745100)	45,111	(468)	44,643	4,600	-	4,600	49,243	1,255	(523)	732	48,511	-	-	-	48,511	32,340,710	1.50	1.50
124000	Totem LRSA (745200)	22,882	358	23,240	2,100	-	2,100	25,340	978	(407)	571	24,769	-	-	-	24,769	24,769,153	1.00	1.50
125000	Paradise Valley South LR	13,174	264	13,438	1,300	-	1,300	14,738	55	(23)	32	14,706	-	-	-	14,706	14,706,362	1.00	1.00
126000	SRW Homeowners LRSA	49,924	4,139	54,063	5,000	-	5,000	59,063	-	-	-	59,063	-	-	-	59,063	39,375,489	1.50	1.50
129000	Eagle River Street Light S	318,458	2,043	320,501	54,554	5,681	60,235	380,736	16,552	(2,592)	13,960	366,776	-	-	-	366,776	1,222,588,091	0.30	0.50
142000	Talus West LRSA (743300	121,815	1,206	123,021	11,200	-	11,200	134,221	3,853	(1,605)	2,248	131,973	-	-	-	131,973	101,517,789	1.30	1.30
143000	Upper O'Malley LRSA (74	611,622	16,031	627,653	65,000	-	65,000	692,653	10,989	(4,577)	6,412	686,241	-	-	-	686,241	343,120,375	2.00	2.00
144000	Bear Valley LRSA (743500	48,291	(1,669)	46,622	5,200	-	5,200	51,822	735	(306)	429	51,393	-	-	-	51,393	34,261,932	1.50	1.50
145000	Rabbit Crk View & Hts LR	87,287	1,870	89,157	9,400	-	9,400	98,557	693	(289)	404	98,153	-	-	-	98,153	39,261,303	2.50	2.50
146000	Villages Scenic Parkway L	18,740	366	19,106	1,900	-	1,900	21,006	247	(103)	144	20,862	-	-	-	20,862	20,862,154	1.00	1.00
147000	Sequoia Estates LRSA (74	21,415	(3,036)	18,379	2,100	-	2,100	20,479	2,671	(1,113)	1,558	18,921	-	-	-	18,921	12,613,787	1.50	1.50
148000	Rockhill LRSA (743100)	44,919	(2,895)	42,024	4,400	-	4,400	46,424	2,900	(1,208)	1,692	44,732	-	-	-	44,732	29,821,451	1.50	1.50
149000	South Goldenview RRSA	578,469	5,575	584,044	55,000	-	55,000	639,044	1,255	(523)	732	638,312	-	-	-	638,312	354,617,908	1.80	1.80
150000	Homestead LRSA (745500	19,678	34	19,712	2,000	-	2,000	21,712	-	-	-	21,712	-	-	-	21,712	16,701,671	1.30	1.80
162000	ER/Chugiak Parks & Rec	361,936	-	361,936	-	-	-	361,936	-	-	-	361,936	-	-	-	361,936		0.09	-
162000	ER/Chugiak Parks & Rec	2,373,112	283,460	2,656,572	259,976	34,967	294,943	2,951,515	505,726	(22,215)	483,511	2,468,004	-	-	-	2,468,004		0.64	0.70
162000	ER/Chugiak Parks & Rec	1,118,859	36,600	1,155,459	-	-	-	1,155,459	-	-	-	1,155,459	-	-	-	1,155,459		0.30	0.30
162000	ER/Chugiak Parks & Rec	3,853,907	320,060	4,173,965	259,976	34,967	294,943	4,468,908	505,726	(22,215)	483,511	3,985,399	-	-	-	3,985,397	3,851,529,713	1.03	1.00
Total Funds Outside MOA Tax Cap		16,744,746	686,827	17,431,573	1,102,699	45,108	1,147,807	18,579,380	1,020,522	30,631	1,051,153	17,528,227	-	-	-	17,528,223	12,401,876,072		
Total 2015 Revised Budget		474,016,341	8,983,816	483,565,651	(36,128,872)	1,162,062	(34,966,807)	448,598,843	170,429,169	5,657,091	173,086,260	275,512,587	1,813,429	6,168,220	8,290,906	267,221,678	35,036,406,736	7.63	AVG

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/20/2015	2015 Revised Budget Tax Cost	2015 Mill Rate
101000	Areawide General Fund	35,036,406,736	(4,907,601)	(0.14)
104000	Chugiak Fire Service Area	1,174,630,234	1,174,630	1.00
105000	Glen Alps Service Area	117,997,155	324,492	2.75
106000	Girdwood Valley Service Area	523,693,736	2,137,835	4.08
111000	Birchtree/Elmore LRSA	185,099,109	277,649	1.50
112000	Section 6/Campbell Airstrip LRSA	118,253,699	147,817	1.25
113000	Valli Vue Estates LRSA	83,597,676	117,037	1.40
114000	Skyranch Estates LRSA	25,670,449	33,372	1.30
115000	Upper Grover LRSA	14,409,658	14,410	1.00
116000	Raven Woods/Bubbling Brook LRSA	12,252,720	18,379	1.50
117000	Mt. Park Estates LRSA	35,314,871	35,315	1.00
118000	Mt. Park/Robin Hill RRSA	121,339,164	157,741	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,562,573,052	6,768,889	1.90
121000	Eaglewood Contributing RSA	281,548,330	106,988	0.38
122000	Gateway Contributing RSA	7,408,331	2,148	0.29
123000	Lakehill LRSA	32,340,710	48,511	1.50
124000	Totem LRSA	24,769,153	24,769	1.00
125000	Paradise Valley South LRSA	14,706,362	14,706	1.00
126000	SRW Homeowners LRSA	39,375,489	59,063	1.50
129000	Eagle River Streetlight SA	1,222,588,091	366,776	0.30
131000	Anchorage Fire SA	32,966,663,741	73,177,343	2.22
141000	Anchorage Roads and Drainage SA	27,675,059,731	64,062,023	2.31
142000	Talus West LRSA	101,517,789	131,973	1.30
143000	Upper O'Malley LRSA	343,120,375	686,241	2.00
144000	Bear Valley LRSA	34,261,932	51,393	1.50
145000	Rabbit Creek View/Hts LRSA	39,261,303	98,153	2.50
146000	Villages Scenic Parkway LRSA	20,862,154	20,862	1.00
147000	Sequoia Estates LRSA	12,613,787	18,921	1.50
148000	Rockhill LRSA	29,821,451	44,732	1.50
149000	South Goldenview Area RRSA	354,617,908	638,312	1.80
150000	Homestead LRSA	16,701,671	21,712	1.30
151000	Anchorage Metropolitan Police SA	34,407,181,459	100,858,582	2.93
161000	Anchorage Parks & Recreation SA	30,340,215,448	16,503,108	0.54
162000	Eagle River-Chugiak Parks & Rec	3,851,529,713	3,985,397	1.03
163000	Anchorage Building Safety SA	30,246,959,133	-	-
Total Tax Cost			267,221,678	
General Government (GG) Average Tax Rate		35,036,406,736	267,221,678	7.63 ¹
Anchorage School District Tax Rate		35,036,406,736	239,493,695	6.84 ^{1,2}
Total Average Tax Rate				14.47
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		35,036,406,736	54,681,024	1.56 ¹
GG State Revenue Sharing Average Tax Rate (credit)		35,036,406,736	13,924,701	0.40 ¹

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

² AO 2015-35

Property Tax Calculation by Fund and Type

Assessed Values at 03/20/2015

2015 Revised Budget Tax Cost

Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	31,382,327,435	324,808,717	3,329,270,584	35,036,406,736	101000	(4,441,265)	(466,336)	(4,907,601)
104000	1,119,388,717	29,494,074	25,747,443	1,174,630,234	104000	1,148,883	25,747	1,174,630
105000	116,928,405	739,920	328,831	117,997,155	105000	323,588	904	324,492
106000	491,997,359	2,306,884	29,389,494	523,693,736	106000	2,017,861	119,974	2,137,835
111000	183,203,025	1,826,859	69,226	185,099,109	111000	277,545	104	277,649
112000	116,737,028	1,497,995	18,676	118,253,699	112000	147,794	23	147,817
113000	83,209,478	374,153	14,045	83,597,676	113000	117,017	20	117,037
114000	25,652,141	-	18,309	25,670,449	114000	33,348	24	33,372
115000	14,408,506	-	1,152	14,409,658	115000	14,409	1	14,410
116000	12,250,429	-	2,291	12,252,720	116000	18,376	3	18,379
117000	35,024,568	161,916	128,387	35,314,871	117000	35,187	128	35,315
118000	120,040,583	1,102,726	195,855	121,339,164	118000	157,486	255	157,741
119000	3,429,336,869	60,109,917	73,126,266	3,562,573,052	119000	6,629,949	138,940	6,768,889
121000	272,736,577	-	8,811,753	281,548,330	121000	103,640	3,348	106,988
122000	6,879,168	529,162	-	7,408,331	122000	2,148	-	2,148
123000	31,608,754	9,966	721,991	32,340,710	123000	47,428	1,083	48,511
124000	24,255,619	311,005	202,529	24,769,153	124000	24,566	203	24,769
125000	14,363,684	342,678	-	14,706,362	125000	14,706	-	14,706
126000	38,609,483	765,672	334	39,375,489	126000	59,062	1	59,063
129000	1,191,076,283	16,813,316	14,698,492	1,222,588,091	129000	362,366	4,410	366,776
131000	29,441,275,017	287,162,700	3,238,226,024	32,966,663,741	131000	65,989,331	7,188,012	73,177,343
141000	24,267,043,511	235,198,116	3,172,818,103	27,675,059,731	141000	56,717,607	7,344,416	64,062,023
142000	98,099,122	3,372,116	46,551	101,517,789	142000	131,912	61	131,973
143000	341,168,119	1,789,068	163,188	343,120,375	143000	685,915	326	686,241
144000	34,213,431	24,075	24,425	34,261,932	144000	51,356	37	51,393
145000	38,042,823	1,150,087	68,392	39,261,303	145000	97,982	171	98,153
146000	20,046,133	811,455	4,566	20,862,154	146000	20,857	5	20,862
147000	12,612,628	-	1,159	12,613,787	147000	18,919	2	18,921
148000	29,818,020	-	3,430	29,821,451	148000	44,727	5	44,732
149000	347,587,529	6,580,539	449,839	354,617,908	149000	637,502	810	638,312
150000	16,701,671	-	-	16,701,671	150000	21,712	-	21,712
151000	30,818,442,509	321,849,828	3,266,889,122	34,407,181,459	151000	91,282,273	9,576,309	100,858,582
161000	26,901,282,314	256,918,840	3,182,014,294	30,340,215,448	161000	14,772,299	1,730,809	16,503,108
162000	3,708,952,615	60,639,079	81,938,019	3,851,529,713	162000	3,900,611	84,786	3,985,397
163000	26,809,138,172	255,810,489	3,182,010,472	30,246,959,133	163000	-	-	-
					GG	241,467,097	25,754,581	267,221,678
					ASD	216,736,244	22,757,451	239,493,695
					Total Tax Cost	458,203,341	48,512,032	506,715,373

Mill Levy by Tax District - 2015: AO No. 2015-34 (S) as Amended with Mayor Veto and Assembly Override and AO No. 2015-35

		101	104 131	151	161 162	105 141	106	119, 121, 122, 149 Various Rural Road Service Areas	Levy w/o School, ERSL, & LRSA's	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o School	Anch School District	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy								
City/Anchorage	1	(0.14)	2.22	2.93	0.54	2.31	-	-	7.86	-	-	7.86	6.84	14.70	1
Hillside	2	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	-	5.55	6.84	12.39	2
Spenard	3	(0.14)	2.22	2.93	0.54	2.31	-	-	7.86	-	-	7.86	6.84	14.70	3
Girdwood Valley	4	(0.14)	-	-	-	-	4.08	-	3.94	-	-	3.94	6.84	10.78	4
Glen Alps SA w/o Fire	5	(0.14)	-	2.93	-	2.75	-	-	5.54	-	-	5.54	6.84	12.38	5
Spenard w/o Building Safety	8	(0.14)	2.22	2.93	0.54	2.31	-	-	7.86	-	-	7.86	6.84	14.70	8
Stuckagain Heights w/o Parks & Rec	9	(0.14)	2.22	2.93	-	-	-	-	5.01	-	1.25	6.26	6.84	13.10	9
Eagle River	10	(0.14)	2.22	2.93	1.03	-	-	1.90	7.94	-	-	7.94	6.84	14.78	10
Municipal Landfill w/o ERPSA	11	(0.14)	2.22	2.93	-	-	-	-	5.01	-	-	5.01	6.84	11.85	11
Canyon Road (Glen Alps SA)	12	(0.14)	2.22	2.93	0.54	2.75	-	-	8.30	-	-	8.30	6.84	15.14	12
Muni/Outside Bowl w/o Police	15	(0.14)	-	-	-	-	-	-	(0.14)	-	-	(0.14)	6.84	6.70	15
Muni/Outside Bowl with Police	16	(0.14)	-	2.93	-	-	-	-	2.79	-	-	2.79	6.84	9.63	16
Upper OMalley LRSA	19	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	2.00	7.55	6.84	14.39	19
Talus West LRSA	20	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	2.50	8.05	6.84	14.89	21
Chugiak Fire Service Area	22	(0.14)	1.00	2.93	1.03	-	-	1.90	6.72	-	-	6.72	6.84	13.56	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.14)	2.22	2.93	-	-	-	-	5.01	-	2.50	7.51	6.84	14.35	23
Birch Tree/Elmore LRSA	28	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	28
Eagle River Valley RRSA w/no Fire	30	(0.14)	-	2.93	1.03	-	-	1.90	5.72	-	-	5.72	6.84	12.56	30
South Goldenview Area RRSA	31	(0.14)	2.22	2.93	0.54	-	-	1.80	7.35	-	-	7.35	6.84	14.19	31
Section 6/Campbell Airstrip LRSA	32	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.25	6.80	6.84	13.64	32
Skyranch Estates LRSA	33	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	33
Valli-Vue Estates LRSA	34	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.40	6.95	6.84	13.79	34
Mountain Park Estates LRSA	35	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	35
SRW Homeowners LRSA	36	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	36
Mountain Park/Robin Hill LRSA	37	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	37
Raven Woods/Bubbling Brook LRSA	40	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	40
Upper Grover LRSA	41	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	41
View Point	42	(0.14)	-	2.93	-	2.31	-	-	5.10	-	-	5.10	6.84	11.94	42
Bear Valley LRSA	43	(0.14)	2.22	2.93	-	-	-	-	5.01	-	1.50	6.51	6.84	13.35	43
Villages Scenic Parkway LRSA	44	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	44
Sequoia Estates LRSA	45	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	45
Eaglewood Contributing RSA	46	(0.14)	2.22	2.93	1.03	-	-	0.38	6.42	-	-	6.42	6.84	13.26	46
Gateway Contributing RSA	47	(0.14)	-	2.93	1.03	-	-	0.29	4.11	-	-	4.11	6.84	10.95	47
Paradise Valley South LRSA	48	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	48
ER Street Lights SA w/ Anchorage Fire	50	(0.14)	2.22	2.93	1.03	-	-	1.90	7.94	0.30	-	8.24	6.84	15.08	50
ER Street Lights SA w/ Chugiak Fire	51	(0.14)	1.00	2.93	1.03	-	-	1.90	6.72	0.30	-	7.02	6.84	13.86	51
Rockhill LRSA	52	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	52
Totem LRSA	53	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	53
Lakehill LRSA	54	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	54
South Goldenview RRSA w/o Fire	55	(0.14)	-	2.93	-	-	-	1.80	4.59	-	-	4.59	6.84	11.43	55
Bear Valley LRSA w/o Fire	56	(0.14)	-	2.93	-	-	-	-	2.79	-	1.50	4.29	6.84	11.13	56
Homestead LRSA	57	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	57

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.

District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).

District 57 was created for 2014 for new Homestead LRSA.

2015 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District	Areawide²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	684	(14)	222	293	54	231	786	1,470
¹ 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	684	(14)	222	293	54	-	555	1,239
3, 8	684	(14)	222	293	54	231	786	1,470
4	684	(14)	-	-	-	408	394	1,078
5	684	(14)	-	293	-	275	554	1,238
¹ 9, 11, 23, 43	684	(14)	222	293	-	-	501	1,185
¹ 10, 50	684	(14)	222	293	103	190	794	1,478
12	684	(14)	222	293	54	275	830	1,514
15	684	(14)	-	-	-	-	(14)	670
¹ 16, 56	684	(14)	-	293	-	-	279	963
¹ 22, 51	684	(14)	100	293	103	190	672	1,356
30	684	(14)	-	293	103	190	572	1,256
31	684	(14)	222	293	54	180	735	1,419
42	684	(14)	-	293	-	231	510	1,194
46	684	(14)	222	293	103	38	642	1,326
47	684	(14)	-	293	103	29	411	1,095
¹ 55	684	(14)	-	293	-	180	459	1,143
57	684	(14)	222	293	54	-	555	1,239

¹ Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

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

Municipality of Anchorage Tax Rate Trends

Tax District ¹	2006	2007 ²	2008 ²	2009 ²	2010	2011	2012	2013	2014	2015
School District	7.13	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06	6.84
1	8.17	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56	5.55
3, 8	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86
4	4.43	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49	3.94
5	5.47	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28	5.54
9, 11, 23, 43	4.79	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97	5.01
10, 50	7.87	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73	7.94
12	7.79	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31	8.30
15	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)	(0.14)
16, 56	3.03	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53	2.79
22, 51	7.02	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24	6.72
30	6.11	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29	5.72
31	5.35	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36	7.35
42	5.83	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89	5.10
46	6.33	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30	6.42
47	4.47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77	4.11
55	3.03	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33	4.59
57	-	-	-	-	-	-	-	-	5.56	5.55

¹ Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

² These tax rates do not include the tax relief.

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2015

GG Property Tax Levied

% of Total

Year	Approved Budget	Revised Budget	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	CPI per Tax Cap Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG funds)	State Funded Assistance Actuals thru 2014 (2015 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	ASD Property Tax Levied	GG	ASD
1995	217,640,580	221,027,290	21,290,880	124,254,550	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890	83,576,641	59%	41%
1996	227,496,470	231,727,130	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	87,743,950	59%	41%
1997	238,908,730	241,101,580	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	100,927,392	57%	43%
1998	243,581,135	251,084,978	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	110,584,217	56%	44%
1999	257,014,620	258,783,850	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	117,633,373	55%	45%
2000	256,001,380	259,231,060	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	122,116,453	53%	47%
2001	258,381,150	270,718,266	33,892,910	148,820,066	148,272,260	6.14% (1)		55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	131,060,303	53%	47%
2002	270,481,160	274,449,200	35,286,390	160,077,454 (2)	160,705,454	8.39% (3)		59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	139,237,827	54%	46%
2003	283,497,130	289,228,335	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	143,969,120	54%	46%
2004	303,525,960	309,317,690	39,770,600	182,697,160	173,974,620	1.54%	8,722,060	59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	154,493,490	54%	46%
2005	329,807,480	332,772,920	41,427,660	187,815,560	176,210,160	1.28%	11,605,340	56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	170,080,162	52%	48%
2006	363,045,810	367,207,176	47,994,920	209,016,630	189,843,970	7.74% (4a)	12,822,020 (4b)	55%	4,866,140	1.26%	3.10%	(1,348,850) (5)	5,022,750 (4c)	580,685,402	25,850,938,793	184,379,645	52%	48%
2007	393,454,860 (10)	399,396,750 (6)	44,171,670	218,736,570	166,797,617	-12.14% (7a)	14,808,320 (7b)	45%	4,716,680	1.70%	3.20%	2,799,130 (5)	37,128,443 (8)	601,617,500	29,305,847,273	198,981,074	48%	52%
2008	427,815,224	431,377,965	45,962,780	233,344,053	202,736,295	21.55% (9a)	14,971,641 (9b)	50%	3,961,490	1.20%	2.20%	666,907	15,636,117 (9c)	531,030,464	30,581,652,424	212,165,785	51%	49%
2009	432,892,617 (10)	422,421,301	47,823,086	250,347,960	216,643,123	6.86%	15,704,837	55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	225,459,645	51%	49%
2010	421,310,249	421,425,248	35,582,194	245,481,442	221,394,860	2.19%	15,900,271	56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	233,853,777	50%	50%
2011	435,741,329	443,211,855	49,147,385	247,648,926	225,307,034	1.77%	15,528,727	54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	236,173,709	50%	50%
2012	452,273,776	454,583,060	55,513,494	248,003,515	225,224,575	-0.04%	16,422,114	53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	238,775,383	50%	50%
2013	475,748,714	475,350,287	50,264,138	253,218,733	237,750,950	5.56% (11)	15,467,783	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	236,691,495	52%	48%
2014	471,316,518	476,664,596	53,015,313	255,619,272	239,317,214	0.66%	16,302,058	54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	236,498,047	52%	48%
2015	474,016,337	483,565,651	54,681,024	268,841,233	249,693,455	4.34%	17,528,223	55%	2,478,291	1.10%	2.30%	8,290,906	13,924,701	324,808,717	35,036,406,736	239,493,695	53%	47%

(1) Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.

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

(3) Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

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

(5) Includes 2006 Fund Balance Policy Compliance adjustment of <\$2,125,850>.
 Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140.
 Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX
 Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281>
 Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293
 Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294

(6) Includes \$385,577,670 continuation level plus two required technical adjustments:
 (1) Convention Center Reserves for \$6,925,800
 (2) Fuel Reclassifications for \$951,390

(7) 2007 Property Tax Levied (within Charter Limit) \$ 203,926,060
 2007 Less: Areawide Property Tax Credit 37,128,443 (8)
 2007 Net Property Tax Collected (within Charter Limit) \$ 166,797,617 a
 2007 Property Tax Levied (within Maximum Tax Rates) 14,808,320 b
 2007 Total Property Tax Collected after Property Tax Credit \$ 181,605,937

(8) STATE OPERATIONAL ASSISTANCE

MOA FY	Revenue Share	PERS	TOTAL
2006	16,353,980	5,681,060	22,035,040
2007	13,536,127	1,557,276	15,093,403
TOTAL	29,890,107	7,238,336	37,128,443

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

(10) 2007 "Approved" budget is
 2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

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

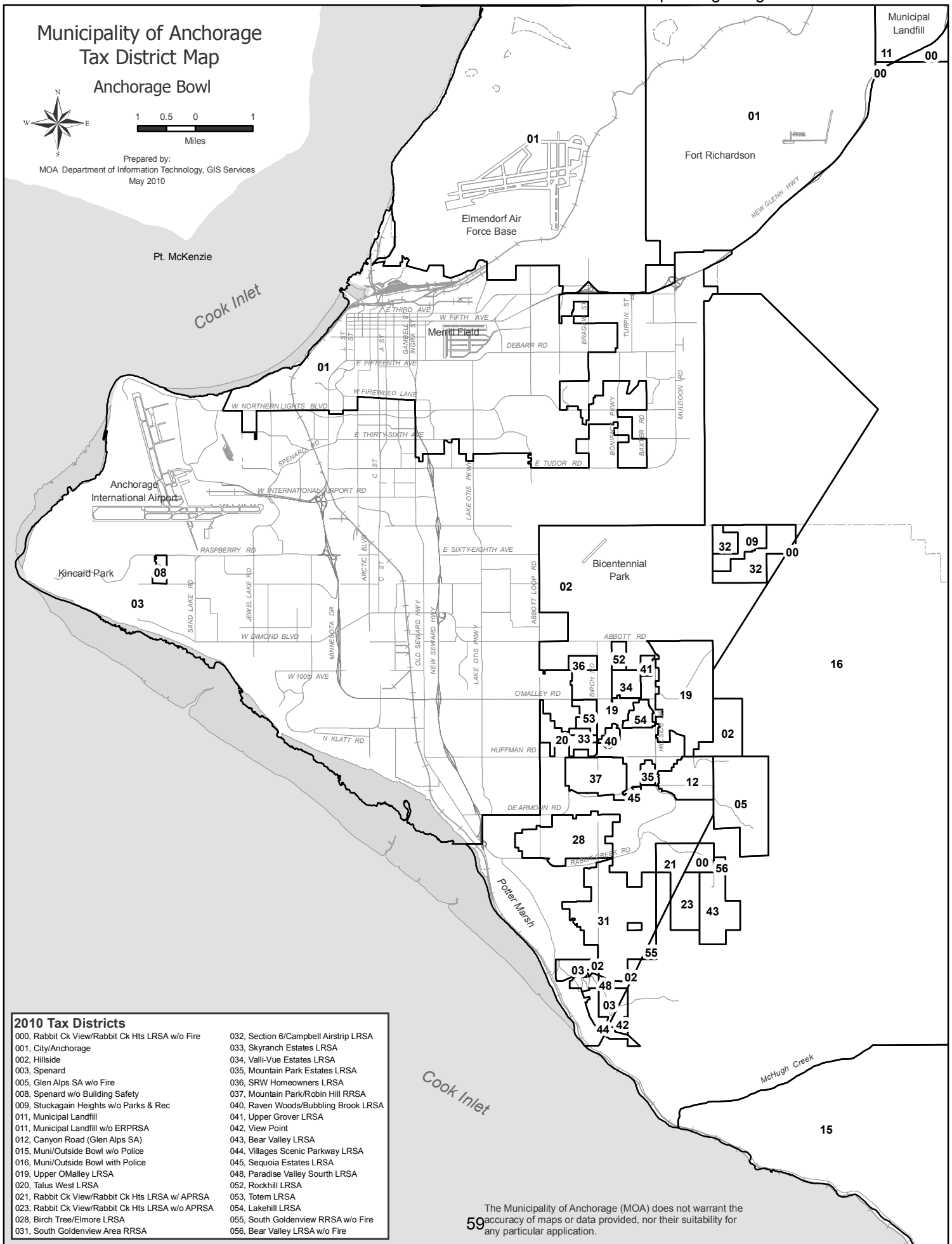
Municipality of Anchorage Tax District Map

Anchorage Bowl



1 0.5 0 1
Miles

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



2010 Tax Districts

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

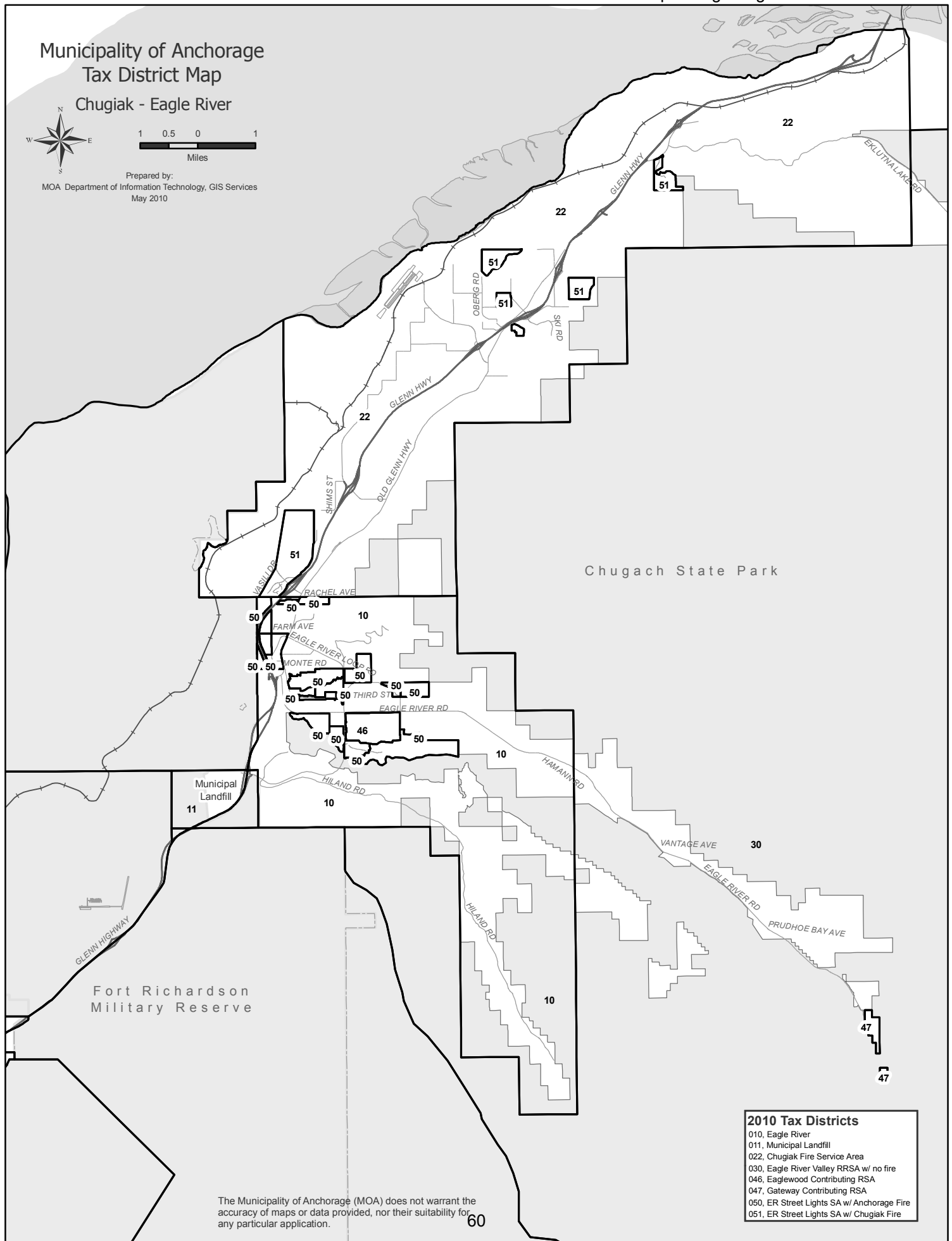
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map Chugiak - Eagle River



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



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

Chugiak Fire Service Area

(Fund 104000)

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

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

The net cost total on the Fund Summary presented on the following page represents the tax need for the Chugiak Fire Service Area, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 Chugiak Fire Service Area mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 1,174,630}{\$ 1,174,630,234} \times 1,000 = 1.00$$

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,633,578	1,010,787	1,130,359	11.83%
Taxes and Reserves (189120 (9253)) - Department: Taxes and F	-	-	-	-
Direct Cost Total	1,633,578	1,010,787	1,130,359	11.83%
Intragovernmental Charges by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	195,536	176,888	183,761	3.89%
Taxes and Reserves (189120 (9253)) - Department: Taxes and F	-	-	-	-
Intragovernmental Charges Total	195,536	176,888	183,761	3.89%
Function Cost Total	1,829,114	1,187,675	1,314,120	10.65%
Program Generated Revenue by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	(157,179)	-	(93,117)	100.00%
Taxes and Reserves (189120 (9253)) - Department: Taxes and F	(145,959)	(72,857)	(46,373)	-36.35%
Program Generated Revenue Total	(303,138)	(72,857)	(139,490)	91.46%
Net Cost Total	1,525,976	1,114,818	1,174,630	5.37%
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	15,169	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,617,707	1,010,787	1,130,359	11.83%
Debt Service	-	-	-	-
Equipment, Furnishings	701	-	-	-
Direct Cost Total	1,633,578	1,010,787	1,130,359	11.83%
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	15,169	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,617,707	1,010,787	1,130,359	11.83%
Equipment, Furnishings	701	-	-	-
Manageable Direct Cost Total	1,633,578	1,010,787	1,130,359	11.83%
Debt Service	-	-	-	-
Direct Cost Total	1,633,578	1,010,787	1,130,359	11.83%
Intragovernmental Charges				
Charges by/to Other Departments	195,536	176,888	183,761	3.89%
Program Generated Revenue				
408380 - Prior Yr Exp Recov	(157,179)	-	(93,117)	100.00%
Program Generated Revenue Total	(157,179)	-	(93,117)	100.00%
Net Cost				
Direct Cost Total	1,633,578	1,010,787	1,130,359	11.83%
Charges by/to Other Departments Total	195,536	176,888	183,761	3.89%
Program Generated Revenue Total	(157,179)	-	(93,117)	100.00%
Net Cost Total	1,671,935	1,187,675	1,221,003	2.81%

Chugiak Fire and Rescue
Department: Taxes and Reserves
Division: Chugiak Taxes and Reserves
 (Dept ID # 189120 (9253))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	-	-	-	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
401030 - Penalty and Interest on Delinquent Tax	(7,167)	(7,091)	(6,674)	-5.88%
9004 - Tax Cost Recoveries	2	-	-	-
401060 - Auto Tax	(20,842)	(20,847)	(21,736)	4.26%
405070 - Elctrc Co-Op Alloc	(1,665)	(1,639)	(1,560)	-4.82%
9601 - Contributions Other Funds	(113,247)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(10,894)	(43,280)	(16,403)	-62.10%
9767 - Unrealized Gains & Losses	7,854	-	-	-
Program Generated Revenue Total	(145,959)	(72,857)	(46,373)	-36.35%
Net Cost				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(145,959)	(72,857)	(46,373)	-36.35%
Net Cost Total	(145,959)	(72,857)	(46,373)	-36.35%

Girdwood Valley Service Area

(Fund 106000)

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

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

The net cost total on the fund summary presented on the following page represents the tax need for the Girdwood Valley Service Area, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 Girdwood Valley Service Area mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 2,137,835}{\$ 523,693,736} \times 1,000 = 4.08$$

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost by Fund Center / Deptid				
Fire and Rescue (355000) - Department: Fire	682,553	734,014	738,230	0.57%
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	256,733	264,984	264,982	0.00%
Street Maintenance (746000) - Department: Public Works	810,049	862,916	935,941	8.46%
Taxes and Reserves (189130 (9255)) - Department: Taxes and Reserves	-	-	-	-
Direct Cost Total	1,749,335	1,861,914	1,939,153	4.15%
Intragovernmental Charges by Fund Center				
Fire and Rescue (355000) - Department: Fire	162,842	122,405	127,949	4.53%
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	68,449	69,076	65,574	-5.07%
Street Maintenance (746000) - Department: Public Works	61,899	61,297	62,710	2.31%
Taxes and Reserves (189130 (9255)) - Department: Taxes and Reserves	-	-	-	-
Intragovernmental Charges Total	293,190	252,778	256,233	1.37%
Function Cost Total	2,042,525	2,114,692	2,195,386	3.82%

Program Generated Revenue by Fund Center

Fire and Rescue (355000) - Department: Fire	-	-	-	-
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	(10,123)	(6,000)	(7,000)	16.67%
Street Maintenance (746000) - Department: Public Works	2,954	(3,000)	(3,000)	-
Taxes and Reserves (189130 (9255)) - Department: Taxes and Reserves	(318,786)	(53,003)	(47,551)	-10.29%
Program Generated Revenue Total	(325,954)	(62,003)	(57,551)	-7.18%
Net Cost Total	1,716,571	2,052,689	2,137,835	4.15%

Direct Cost by Category

Salaries and Benefits	126,447	144,016	169,145	17.45%
Supplies	80,656	104,884	104,384	-0.48%
Travel	2	-	-	-
Contractual/Other Services	1,463,442	1,593,840	1,637,234	2.72%
Debt Service	18,897	19,174	23,390	21.99%
Equipment, Furnishings	59,890	-	5,000	100.00%
Direct Cost Total	1,749,335	1,861,914	1,939,153	4.15%

Position Summary as Budgeted

Full-Time	-	1	1	-
Part-Time	1	1	2	100.00%
Position Total	1	2	3	50.00%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	12,647	-	-	-
Travel	-	-	-	-
Contractual/Other Services	651,008	714,840	714,840	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	663,655	714,840	714,840	-
Debt Service	18,897	19,174	23,390	21.99%
Direct Cost Total	682,553	734,014	738,230	0.57%
Intragovernmental Charges				
Charges by/to Other Departments	162,842	122,405	127,949	4.53%
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	682,553	734,014	738,230	0.57%
Charges by/to Other Departments Total	162,842	122,405	127,949	4.53%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	845,395	856,419	866,179	1.14%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	14,598	100.00%
Supplies	20,884	47,484	34,184	-28.01%
Travel	2	-	-	-
Contractual/Other Services	183,156	217,500	211,200	-2.90%
Equipment, Furnishings	52,691	-	5,000	100.00%
Manageable Direct Cost Total	256,733	264,984	264,982	0.00%
Debt Service	-	-	-	-
Direct Cost Total	256,733	264,984	264,982	0.00%
Intragovernmental Charges				
Charges by/to Other Departments	68,449	69,076	65,574	-5.07%
Program Generated Revenue				
9441 - Rec Centers And Programs	(6,888)	-	-	-
9444 - Camping Fees	(1,329)	-	-	-
9442 - Sport And Park Activities	(745)	-	-	-
9499 - Reimbursed Cost	(1,161)	-	-	-
406280 - Prgm, Lessons, & Camps	-	(6,000)	(7,000)	16.67%
Program Generated Revenue Total	(10,123)	(6,000)	(7,000)	16.67%
Net Cost				
Direct Cost Total	256,733	264,984	264,982	0.00%
Charges by/to Other Departments Total	68,449	69,076	65,574	-5.07%
Program Generated Revenue Total	(10,123)	(6,000)	(7,000)	16.67%
Net Cost Total	315,060	328,060	323,556	-1.37%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	126,447	144,016	154,547	7.31%
Supplies	47,125	57,400	70,200	22.30%
Travel	-	-	-	-
Contractual/Other Services	629,277	661,500	711,194	7.51%
Equipment, Furnishings	7,199	-	-	-
Manageable Direct Cost Total	810,049	862,916	935,941	8.46%
Debt Service	-	-	-	-
Direct Cost Total	810,049	862,916	935,941	8.46%
Intragovernmental Charges				
Charges by/to Other Departments	61,899	61,297	62,710	2.31%
Program Generated Revenue				
9442 - Sport And Park Activities	2,954	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(3,000)	(3,000)	-
Program Generated Revenue Total	2,954	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	810,049	862,916	935,941	8.46%
Charges by/to Other Departments Total	61,899	61,297	62,710	2.31%
Program Generated Revenue Total	2,954	(3,000)	(3,000)	-
Net Cost Total	874,901	921,213	995,651	8.08%

Girdwood Valley Street Maintenance
Department: Taxes and Reserves
Division: Girdwood Taxes & Reserves
(Fund Center # 189130 (9255))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	-	-	-	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
401030 - Penalty and Interest on Delinquent Tax	(10,420)	(11,144)	(10,489)	-5.88%
9004 - Tax Cost Recoveries	49	-	-	-
401060 - Auto Tax	(29,925)	(29,934)	(31,209)	4.26%
405070 - Elctrc Co-Op Alloc	(2,365)	(2,328)	(2,216)	-4.81%
9601 - Contributions Other Funds	(267,006)	-	-	-
9615 - Const Investm Pool Int	(112)	-	-	-
408380 - Prior Yr Exp Recov	(824)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(15,639)	(9,597)	(3,637)	-62.10%
9767 - Unrealized Gains & Losses	7,455	-	-	-
Program Generated Revenue Total	(318,786)	(53,003)	(47,551)	-10.29%
Net Cost				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(318,786)	(53,003)	(47,551)	-10.29%
Net Cost Total	(318,786)	(53,003)	(47,551)	-10.29%

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

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

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

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

The net cost total on the fund summary presented on the following page represents the tax need for the CBERRRSA, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 CBERRRSA mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 6,768,889}{\$ 3,562,573,052} \times 1,000 = 1.90$$

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	3,387,533	3,420,719	3,417,082	-0.11%
ER Contribution to CIP (747300) - Department: Public Works	3,316,948	4,185,948	3,562,573	-14.89%
Taxes and Reserves (189180 (9287)) - Department: Taxes and F	-	-	-	-
Direct Cost Total	6,704,481	7,606,667	6,979,655	-8.24%
Intragovernmental Charges by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	102,862	110,648	106,185	-4.03%
ER Contribution to CIP (747300) - Department: Public Works	-	-	-	-
Taxes and Reserves (189180 (9287)) - Department: Taxes and F	-	-	-	-
Intragovernmental Charges Total	102,862	110,648	106,185	-4.03%
Function Cost Total	6,807,344	7,717,315	7,085,840	-8.18%
Program Generated Revenue by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	(151,696)	(26,600)	(26,600)	-
ER Contribution to CIP (747300) - Department: Public Works	-	-	-	-
Taxes and Reserves (189180 (9287)) - Department: Taxes and F	(1,158,812)	(298,228)	(290,351)	-2.64%
Program Generated Revenue Total	(1,310,508)	(324,828)	(316,951)	-2.42%
Net Cost Total	5,496,836	7,392,487	6,768,889	-8.44%
Direct Cost by Category				
Salaries and Benefits	507,900	500,652	524,158	4.70%
Supplies	224,457	169,940	169,940	-
Travel	23	-	-	-
Contractual/Other Services	5,970,421	6,930,075	6,279,557	-9.39%
Debt Service	-	-	-	-
Equipment, Furnishings	1,680	6,000	6,000	-
Direct Cost Total	6,704,481	7,606,667	6,979,655	-8.24%
Position Summary as Budgeted				
Full-Time	3	4	4	-
Part-Time	1	-	-	-
Position Total	4	4	4	-

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	507,900	500,652	524,158	4.70%
Supplies	224,457	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,653,496	2,744,127	2,716,984	-0.99%
Equipment, Furnishings	1,680	6,000	6,000	-
Manageable Direct Cost Total	3,387,533	3,420,719	3,417,082	-0.11%
Debt Service	-	-	-	-
Direct Cost Total	3,387,533	3,420,719	3,417,082	-0.11%
Intragovernmental Charges				
Charges by/to Other Departments	102,862	110,648	106,185	-4.03%
Program Generated Revenue				
9499 - Reimbursed Cost	(32,844)	-	-	-
406620 - Reimbursed Cost-ER	-	(25,000)	-	-100.00%
406625 - Rmb Cost-NonGrntFund	-	-	(25,000)	100.00%
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
9672 - Prior Yr Expense Recovery	(118,852)	-	-	-
Program Generated Revenue Total	(151,696)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	3,387,533	3,420,719	3,417,082	-0.11%
Charges by/to Other Departments Total	102,862	110,648	106,185	-4.03%
Program Generated Revenue Total	(151,696)	(26,600)	(26,600)	-
Net Cost Total	3,338,699	3,504,767	3,496,667	-0.23%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,316,948	4,185,948	3,562,573	-14.89%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,316,948	4,185,948	3,562,573	-14.89%
Debt Service	-	-	-	-
Direct Cost Total	3,316,948	4,185,948	3,562,573	-14.89%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	3,316,948	4,185,948	3,562,573	-14.89%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,316,948	4,185,948	3,562,573	-14.89%

Eagle River Contribution to CIP
Department: Taxes and Reserves
Division: Eagle River RRSA Taxes and Reserves
(Fund Center # 189180 (9287))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	-	-	-	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
401030 - Penalty and Interest on Delinquent Tax	(24,326)	(33,431)	(31,465)	-5.88%
9004 - Tax Cost Recoveries	(18)	-	-	-
401060 - Auto Tax	(148,500)	(148,538)	(154,866)	4.26%
9601 - Contributions Other Funds	(972,647)	(96,550)	(96,550)	-
408380 - Prior Yr Exp Recov	(738)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(37,248)	(19,709)	(7,470)	-62.10%
9767 - Unrealized Gains & Losses	24,665	-	-	-
Program Generated Revenue Total	(1,158,812)	(298,228)	(290,351)	-2.64%
Net Cost				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(1,158,812)	(298,228)	(290,351)	-2.64%
Net Cost Total	(1,158,812)	(298,228)	(290,351)	-2.64%

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

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

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .70 mill shall be for parks and recreation services and no more than .30 mill shall be for capital improvements (AMC 27.30.090). The service area is included in multiple Municipal Tax Districts.

The net cost total on the fund summary presented on the following page represents the tax need for the ERCPRSA, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 ERCPRSA mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 3,985,397}{\$ 3,851,529,713} \times 1,000 = 1.03$$

The 2015 ERCPRSA mill rate is comprised of the following components:

Parks and Recreation Services:	0.64 mills (max allowable is .70)
Capital Improvements:	0.30 mills (max allowable is .30)
<u>Debt Service on Voter Approved Bonds:</u>	<u>0.09 mills (voter approved)</u>
Total	1.03 mills

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))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	18,064	37,200	112,724	203.02%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,147,272	1,663,582	1,861,282	11.88%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	298,889	411,734	361,936	-12.09%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	519,712	614,484	632,566	2.94%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Park:	1,325,000	1,118,859	1,155,459	3.27%
Taxes and Reserves (189280 (9260)) - Department: Taxes and	-	-	-	-
Direct Cost Total	3,308,937	3,895,859	4,173,967	7.14%
Intragovernmental Charges by Fund Center				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	2,574	3,307	3,506	6.02%
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	5,418	6,110	9,048	48.09%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	170,201	192,626	227,237	17.97%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	-	-	-	-
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	69,759	54,414	55,150	1.35%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Park:	-	-	-	-
Taxes and Reserves (189280 (9260)) - Department: Taxes and	-	-	-	-
Intragovernmental Charges Total	247,953	256,457	294,941	15.01%
Function Cost Total	3,556,890	4,152,316	4,468,908	7.62%
Program Generated Revenue by Fund Center				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	-	-	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	(6,728)	(8,000)	(8,000)	-
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	(232,023)	(179,602)	(179,602)	-
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	-	-	-	-
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	(257,811)	(250,000)	(250,000)	-
Contrib for Cap Improvmnt (555950 (5474)) - Department: Park:	-	-	-	-
Taxes and Reserves (189280 (9260)) - Department: Taxes and	(217,703)	(95,586)	(45,909)	-51.97%
Program Generated Revenue Total	(714,265)	(533,188)	(483,511)	-9.32%
Net Cost Total	2,842,625	3,619,128	3,985,397	10.12%
Direct Cost by Category				
Salaries and Benefits	1,237,953	1,443,072	1,633,552	13.20%
Supplies	106,131	87,150	395,865	354.23%
Travel	-	-	-	-
Contractual/Other Services	1,664,014	1,944,063	1,772,774	-8.81%
Debt Service	298,889	411,734	361,936	-12.09%
Equipment, Furnishings	1,951	9,840	9,840	-
Direct Cost Total	3,308,937	3,895,859	4,173,967	7.14%
Position Summary as Budgeted				
Full-Time	7	8	10	25.00%
Part-Time	38	38	37	-2.63%
Position Total	45	46	47	2.17%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	50,000	50,000	-
Debt Service	-	-	-	-
Direct Cost Total	-	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	2,574	3,307	3,506	6.02%
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	-	50,000	50,000	-
Charges by/to Other Departments Total	2,574	3,307	3,506	6.02%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	2,574	53,307	53,506	0.37%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	10,045	22,100	97,624	341.74%
Supplies	904	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,115	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	18,064	37,200	112,724	203.02%
Debt Service	-	-	-	-
Direct Cost Total	18,064	37,200	112,724	203.02%
Intragovernmental Charges				
Charges by/to Other Departments	5,418	6,110	9,048	48.09%
Program Generated Revenue				
9442 - Sport And Park Activities	(6,728)	-	-	-
406290 - RecCntr Rntls&Activs	-	(8,000)	(8,000)	-
Program Generated Revenue Total	(6,728)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	18,064	37,200	112,724	203.02%
Charges by/to Other Departments Total	5,418	6,110	9,048	48.09%
Program Generated Revenue Total	(6,728)	(8,000)	(8,000)	-
Net Cost Total	16,754	35,310	113,772	222.21%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	784,329	899,402	1,002,409	11.45%
Supplies	84,948	62,940	366,655	482.55%
Travel	-	-	-	-
Contractual/Other Services	276,112	692,400	483,378	-30.19%
Equipment, Furnishings	1,883	8,840	8,840	-
Manageable Direct Cost Total	1,147,272	1,663,582	1,861,282	11.88%
Debt Service	-	-	-	-
Direct Cost Total	1,147,272	1,663,582	1,861,282	11.88%
Intragovernmental Charges				
Charges by/to Other Departments	170,201	192,626	227,237	17.97%
Program Generated Revenue				
9441 - Rec Centers And Programs	(123,688)	-	-	-
9442 - Sport And Park Activities	(42,904)	-	-	-
9499 - Reimbursed Cost	(52,675)	-	-	-
406620 - Reimbursed Cost-ER	-	(26,002)	-	-100.00%
406625 - Rmb Cost-NonGrntFund	-	-	(26,002)	100.00%
9672 - Prior Yr Expense Recovery	(258)	-	-	-
9731 - Lease & Rental Revenue	(7,200)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(5,299)	-	-	-
406280 - Prgm, Lessons, & Camps	-	(100,000)	(100,000)	-
406290 - RecCntr Rntls&Activs	-	(47,000)	(47,000)	-
Program Generated Revenue Total	(232,023)	(179,602)	(179,602)	-
Net Cost				
Direct Cost Total	1,147,272	1,663,582	1,861,282	11.88%
Charges by/to Other Departments Total	170,201	192,626	227,237	17.97%
Program Generated Revenue Total	(232,023)	(179,602)	(179,602)	-
Net Cost Total	1,085,450	1,676,606	1,908,917	13.86%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	298,889	411,734	361,936	-12.09%
Direct Cost Total	298,889	411,734	361,936	-12.09%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	298,889	411,734	361,936	-12.09%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	298,889	411,734	361,936	-12.09%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	443,578	521,570	533,519	2.29%
Supplies	20,279	21,210	26,210	23.57%
Travel	-	-	-	-
Contractual/Other Services	55,788	71,704	72,837	1.58%
Equipment, Furnishings	68	-	-	-
Manageable Direct Cost Total	519,712	614,484	632,566	2.94%
Debt Service	-	-	-	-
Direct Cost Total	519,712	614,484	632,566	2.94%
Intragovernmental Charges				
Charges by/to Other Departments	69,759	54,414	55,150	1.35%
Program Generated Revenue				
9443 - Aquatics	(257,824)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	13	-	-	-
Program Generated Revenue Total	(257,811)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	519,712	614,484	632,566	2.94%
Charges by/to Other Departments Total	69,759	54,414	55,150	1.35%
Program Generated Revenue Total	(257,811)	(250,000)	(250,000)	-
Net Cost Total	331,661	418,898	437,716	4.49%

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,325,000	1,118,859	1,155,459	3.27%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,325,000	1,118,859	1,155,459	3.27%
Debt Service	-	-	-	-
Direct Cost Total	1,325,000	1,118,859	1,155,459	3.27%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	1,325,000	1,118,859	1,155,459	3.27%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,325,000	1,118,859	1,155,459	3.27%

Contribution for Capital Improvements
Department: Taxes and Reserves
Division: Eagle River/Chugiak P&R Taxes and Reserves
(Fund Center # 189280 (9260))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	-	-	-	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Program Generated Revenue				
401030 - Penalty and Interest on Delinquent Taxes	(15,207)	(17,222)	(16,209)	-5.88%
9004 - Tax Cost Recoveries	0	-	-	-
9601 - Contributions Other Funds	(177,629)	-	-	-
408380 - Prior Yr Exp Recov	(1,651)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(49,449)	(78,364)	(29,700)	-62.10%
9767 - Unrealized Gains & Losses	26,233	-	-	-
Program Generated Revenue Total	(217,703)	(95,586)	(45,909)	-51.97%
Net Cost				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(217,703)	(95,586)	(45,909)	-51.97%
Net Cost Total	(217,703)	(95,586)	(45,909)	-51.97%

Anchorage School District Tax Calculation

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

For 2015, the ASD tax need is calculated as follows:

FY	Approving Document	Tax Need		1/2 of FY Tax Need	2015
2014-2015	AO 2014-59	\$ 239,576,423	/2	\$ 119,788,212	Jan-Jun
2015-2016	AO 2015-41	\$ 239,410,965	/2	\$ 119,705,483	Jul-Dec
ASD Tax need for Tax Year Total				\$ 239,493,695	

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

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

The 2015 ASD mill rate, based on the 2015 ASD tax need and the Areawide service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 239,493,695}{\$ 35,036,406,736} \times 1,000 = 6.84$$

CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-28-15
 Immediate Reconsideration Failed 4-28-15

Submitted by: Chair of the Assembly at
 the Request of the Mayor
 Prepared by: Office of Management
 and Budget
 For Reading: April 14, 2015

ANCHORAGE, ALASKA
AO NO. 2015-35

**AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE
 AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE
 ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2015.**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2015. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, as follows:

Areawide Schools a tax of **6.84** [6.87] mills

Section 2. The property tax amount approved for 2015 is:

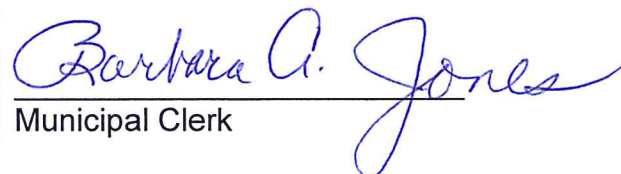
Anchorage School District **\$239,493,695** [240,602,024]

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

PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2015.


 Chair of the Assembly

ATTEST:


 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 190-2015

Meeting Date: April 14, 2015

1 **FROM: MAYOR**

2
3 **SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY,**
4 **APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,**
5 **AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL**
6 **DISTRICT FOR TAX YEAR 2015.**
7
8

9 This memorandum transmits the ordinance to establish the 2015 tax rate and tax
10 levy for the Anchorage School District (ASD). The ASD tax rate and tax levy are
11 based on the amount of property taxes approved to support the ASD operating
12 budget in calendar year 2015. These reflect one half of the property taxes
13 approved for ASD's fiscal year 2014-2015 revised operating budget per AO 2014-
14 59, and one half of the property taxes approved for ASD's fiscal year 2015-2016
15 approved operating budget per AO 2015-22.
16
17

18 **THE ADMINISTRATION RECOMMENDS APPROVAL.**
19
20

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

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

Prepared by: Anchorage School District
For reading: April 28, 2015

CLERK'S OFFICE

APPROVED

Date: 4-28-15

ANCHORAGE, ALASKA
AO No. 2015-41(S)

1 AN ORDINANCE AMENDING THE TOTAL AMOUNT OF THE ANNUAL
2 OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS
3 FISCAL YEAR 2015-2016 AND DETERMINING AND APPROPRIATING THE
4 PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE
5 AVAILABLE FROM LOCAL SOURCES.
6

7
8 WHEREAS, the Anchorage Assembly approved AO 2015-22, approving the
9 Anchorage School District fiscal year 2015-2016 budget in the amount of
10 \$784,243,730 and appropriated \$241,627,624 in local property taxes and other
11 local sources; and
12

13 WHEREAS, the State Legislature has made adjustments to State funding sources
14 which require changes to the total approved Anchorage School District budget and
15 the amount to be appropriated from local sources, now therefore,
16

17 THE ANCHORAGE ASSEMBLY ORDAINS:
18


19 **Section 1.** That the FY 2015-2016 Proposed Anchorage School District
20 Financial Plan in the amount of \$782,027,101 is hereby approved by the
21 Anchorage Assembly and that, of said amount, the amount of \$239,410,965 is
22 the amount of money to be contributed from local property taxes or other local
23 sources and is hereby appropriated for school purposes to fund the School
24 District for its 2015-2016 fiscal year.
25

26 **Section 2.** This ordinance is effective immediately upon passage and approval.
27

28
29 PASSED AND APPROVED by the Anchorage Assembly, this 28th day of
30 April, 2015.
31

32
33 
34 _____
35 Chair of the Assembly
36

37 ATTEST:

38 
39 _____
40 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 185-2015Meeting Date: April 28, 2015

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2015-22 ANCHORAGE SCHOOL DISTRICT
FY 2015-2016 AMENDED FINANCIAL PLAN**FINANCIAL PLAN AMENDMENT UNDER DEVELOPMENT**

The Anchorage School Board and the Municipal Assembly approved the Proposed Financial Plan and Budget for FY 2015-16 in the amount of \$784,243,730 on Feb 19, 2015 and March 24, 2015, respectively. The local contribution was approved for \$241,627,624, to cover \$201,516,097 in operating and \$39,085,928 in debt service.

The district is preparing an amended financial plan that takes into account reductions in state funding associated with the Legislative budget that eliminates "one-time" funding from HB278, under funds the public education foundation formula fund by 1.4% and results in a reduction in the maximum allowable local property tax contributions under State statutes. The district has also updated the projected amount of Federal Impact Aid which results in a reduction of roughly \$0.50 in state support for each \$1 of additional federal impact aid.

This memo provides the Assembly with a revision in the local contribution to take into account those changes in the revenue outlook.

The School Board is slated to conduct a detailed review and hold a public hearing on a proposed budget amendment at their May 4, 2015 meeting.

Revenue

The amended financial plan is being prepared in response to reductions which passed the Legislature on Sunday. During last year's session, the legislature passed HB 278 which provided Base Student Allocation (BSA) increases of \$150 in FY 2014-15 and \$50 in each of FY 2015-16 and FY 2016-17. HB 278 also provided 3 years of funding outside of the Foundation Formula in the amount of \$42.95 million in FY 2014-15, \$32.24 million in FY 2015-16 and \$19.90 million in

FY 2016-17. These funds were to be divided amount all districts based on each district's Adjusted Average Daily Membership (AADM).

HB 278 further stated that any funds that were paid to districts on the basis of AADM could be used in calculating the additional allowable local contribution. The Anchorage Assembly responded to this change in legislation and increased the local property tax appropriation up to the new maximum allowed in FY 2014-15 and again for FY 2015-16. Eliminating these funds will also reduce the maximum local contribution allowable under the State Public Education Funding Formula by \$2.217 million. The Senate-House Budget Conference Committee, in addition to eliminating the "one-time" funding in HB278, under-funded the appropriation to support the public school foundation formula by ~1.4%.

In addition, the district has revised the projected amount of Federal Impact Aid (FIA) to be received for FY 2015-16. Subsequent to the budget development process, the district received the FY 2014-15 FIA payments that will be the basis for determining the amount of FIA that is deducted from the district's Foundation Formula funding. The FIA payment was approximately \$1 million more than expected which translates into approximately \$0.5 million in reduced state funding. The per-student rate for FIA has increased more rapidly than expected prompting an increase of approximately \$0.365 to the anticipated FIA for FY 2015-16.

PROPERTY TAXES

Based on the projected \$9.551 decrease in state "one-time" funding in HB278, the maximum allowable local property taxes are required to be reduced by \$2.217 million. The district request for local property tax support is adjusted as follows:

	Approved Budget FY 2015-2016	Amended Budget FY 2015-2016	Increase/ (Decrease)	Percent Change
Total Local Contribution (FY)	241,627,624	239,410,965	(2,216,659)	-0.92%
Estimated Assessed Valuation (CY)	35,029,181,874	35,029,181,874	-	0.00%
Estimated Mill Rate (CY)	6.90	6.83	(0.06)	-0.92%

Respectfully submitted,

Ed Graff
Superintendent

EG/MF/AR

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

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

ANCHORAGE, ALASKA
AO NO. 2014-59

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

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

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

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

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

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

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

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

NOW THEREFORE, the Anchorage Assembly ordains:

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

REVENUES

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

LOCAL TAXES

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

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

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



Chair of the Assembly

ATTEST



Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 237-2014

Meeting Date: June 10, 2014

FROM: ANCHORAGE SCHOOL DISTRICT

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

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

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

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

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

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

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

Summary	Local Funding	State of Alaska Foundation Formula	State of Alaska Funding Outside Formula	Federal Funding	Total
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MUNICIPALITY OF ANCHORAGE RELATED UPDATES

AO 2014-54(S)

Additional Allowable Funding Under House

Bill 278	\$ 5,800,000				\$ 5,800,000
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STATE OF ALASKA RELATED UPDATES

House Bill 278

\$150 Increase to Base Student Allocation	\$ 11,131,000				\$ 11,131,000
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Change in Correspondence Charter School from 80% of ADM to 90% of ADM	\$ 500,265				\$ 500,265
--	------------	--	--	--	------------

General Operating Grant Outside the Funding Formula			\$ 12,807,120		\$ 12,807,120
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Removal of the Expected Incremental Funding in the Governor's Original Operating Budget			\$ (7,500,000)		\$ (7,500,000)
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Senate Bill 119

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

FEDERAL GOVERNMENT RELATED UPDATES

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

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

OTHER LOCAL UPDATES

Reduction in the Use of Fund Balance	\$ (2,279,000)				
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SUBTOTAL	\$ 3,521,000	\$ 11,024,265	\$ 5,307,120	\$ 3,127,136	\$ 22,979,521
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Associated Change in Projected State of Alaska TRS/PERS On-Behalf Payments					\$ 10,978,000
---	--	--	--	--	---------------

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

28
 29 **House Bill 278**

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

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

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

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

AO 2014-54(S)

The Municipality of Anchorage Assembly passed and the Mayor signed Assembly Ordinance AO 2014-54(S) increasing the local contribution to ASD by \$5.8 million, the additional maximum allowed under the new formula set forth in HB 278. The additional funds have allowed the district to invest in 60 additional FTE for direct classroom instruction.

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

Senate Bill 119

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

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

Federal Grants

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

Federal Sources and Uses – Student Nutrition

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

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

Reduction in the Use of Fund Balance

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

Respectfully submitted,



Ed Graff
Superintendent

EG/MF

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

2015 Revised Operating Budgets and Taxes

Submitted By: Chairman of the Assembly at
the Request of the Mayor
Prepared By: Office of Management and
Budget
For Reading: April 28, 2015

CLERK'S OFFICE

AMENDED AND APPROVED

Date: 5-4-15
Mayoral Veto was overridden
on 5-4-15

ANCHORAGE, ALASKA

AO 2015-42 (S) as Amended with Mayor Veto and Assembly Override

1 AN ORDINANCE REVISING AND APPROPRIATING FUNDS FOR THE 2015 MUNICIPAL
2 UTILITIES/ENTERPRISE ACTIVITIES OPERATING BUDGETS, WAIVING CERTAIN REQUIREMENTS OF
3 AMC 26.10.065, AND APPROPRIATING FIVE MILLION DOLLARS (\$5,000,000) AS A UTILITY REVENUE
4 DISTRIBUTION FROM THE REFUSE COLLECTIONS UTILITY FUND (560) TO GENERAL GOVERNMENT
5 AREAWIDE FUND BALANCE FUND (101) FOR TAX RELIEF.

6 WHEREAS, the approved 2015 budget for the Municipal Utilities was effective on January 1, 2015, per AO
7 2014-119;

8
9 WHEREAS, the Mayor has recommended revisions to the municipal utility/enterprise activity departments
10 and fund appropriations for 2015; now, therefore,

11
12 THE ANCHORAGE ASSEMBLY ORDAINS:

13
14 **Section 1.** The amounts set forth for the 2015 fiscal year are hereby revised and appropriated:

Fund Utility/Enterprise	Approved Budget	Revision	Revised Budget
530 Municipal Light & Power	126,899,170	(1,233,935)	125,665,235
		36,851	40,791,362
540 Anchorage Water Utility	40,754,511	—486,856	41,241,367
		449,340	37,930,000
550 Anchorage Wastewater Utility	37,480,660	—1,099,342	38,580,002
560 Solid Waste Refuse Collections	8,392,992	563,228	8,956,220
562 Solid Waste Disposal	15,185,823	253,256	15,439,079
570 Port of Anchorage	10,027,924	49,654	10,077,578
580 Merrill Field Airport	1,596,395	(278,928)	1,317,467
		(160,534)	240,176,941
Utility/Enterprise Operating Funds	240,337,475	—939,473	—241,276,948

25
26
27
28 **Section 2.** Notwithstanding Anchorage Municipal Code 26.10.065, the sum of ~~Four~~ Five Million Dollars
29 ~~(\$4,000,000)~~ (\$5,000,000) is hereby appropriated as a utility revenue distribution from the Refuse Collections
30 Utility Fund (560) to General Government Areawide Fund Balance Fund (101) to be used as tax relief. The
31 amounts set forth for the 2015 fiscal year are hereby revised and appropriated:

Fund Utility/Enterprise	Revised- Budget	Revision	Final Revised Budget
		—4,000,000	—12,956,220
560 Solid Waste Refuse Collections	—8,956,220	—5,000,000	—13,956,220

32
33
34
35
36 **Section 2.** Notwithstanding Anchorage Municipal Code 26.10.065, the sum of Two Million Dollars
37 (\$2,000,000) is hereby appropriated as a utility revenue distribution from the Refuse Collections Utility Fund
38 (560) to General Government Areawide Fund (101). The amounts set forth for the 2015 fiscal year are
39 hereby revised and appropriated:

Fund Utility/Enterprise	Revised Budget	Revision	Final Revised Budget
560 Solid Waste Refuse Collections	8,956,220	2,000,000	10,956,220

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44 **Section 3.** This ordinance shall take effect immediately upon passage and approval by the Assembly.

45
46 PASSED AND APPROVED by the Anchorage Assembly this 4th day of May, 2015

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51
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54
Chair of the Assembly

ATTEST:

Barbara A. Jones
Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 188-2015(A)

Meeting Date: April 28, 2015

1 FROM: MAYOR
2
3 SUBJECT: AN ORDINANCE REVISING AND APPROPRIATING FUNDS
4 FOR THE 2015 MUNICIPAL UTILITIES/ENTERPRISE
5 ACTIVITIES OPERATING BUDGETS, WAIVING CERTAIN
6 REQUIREMENTS OF AMC 26.10.065, AND APPROPRIATING
7 FIVE MILLION DOLLARS (\$5,000,000) AS A UTILITY REVENUE
8 DISTRIBUTION FROM THE REFUSE COLLECTIONS UTILITY
9 FUND (560) TO GENERAL GOVERNMENT AREAWIDE FUND
10 BALANCE FUND (101) FOR TAX RELIEF.

11
12 The accompanying Assembly Ordinance revises and appropriates the Municipal
13 Utilities/Enterprises Activities 2015 Operating Budgets.

14
15 This (S) Version provides the following changes to AO2015-42:

16
17 Depreciation and other non-cash items are not appropriated; therefore the following
18 budgets were adjusted:

- 19 • Reduction to the Anchorage Water Utility Revised Budget by the depreciation
20 amount of \$450,005 to a Total Revised Budget of \$40,791,362.
- 21 • Reduction to the Anchorage Wastewater Utility Revised Budget by the
22 depreciation amount of \$650,002 to a Total Revised Budget of \$37,930,000.

23
24 Solid Waste Refuse Collections Utility revenue distribution to the General Government
25 Areawide Fund Balance (101) is reduced to \$4,000,000.

26
27
28 THE ADMINISTRATION RECOMMENDS APPROVAL.

29
30 Prepared by: Office of Management and Budget
31 Recommended by: Marilyn Banzhaf, Acting Director, Office of Management
32 and Budget
33 Concur: Katherine Giard, CFO
34 Concur: George J. Vakalis, Municipal Manager
35 Respectfully submitted: Daniel A. Sullivan, Mayor

Municipal Light & Power

Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating Revenue					
Residential	18,480,248	21,435,044	24,277,000	24,277,000	0.0%
Commercial	80,954,769	98,470,914	110,108,000	110,108,000	0.0%
Military	11,814,277	13,422,166	15,899,000	15,899,000	0.0%
Sales for Resale	3,652,081	7,391,906	6,721,000	6,721,000	0.0%
Other	2,066,985	(812,298)	15,495,000	15,495,000	0.0%
Total Operating Revenue	116,968,360	139,907,732	172,500,000	172,500,000	0.0%
Non Operating Revenue					
Interest Income	(565,586)	670,466	1,194,000	1,194,000	0.0%
Other	2,413,829	2,414,730	2,416,000	2,416,000	0.0%
Total Non Operating Revenue	1,848,243	3,085,196	3,610,000	3,610,000	0.0%
Total Revenue	118,816,603	142,992,928	176,110,000	176,110,000	0.0%
Operating Expense					
Labor:					
Labor/Benefits	25,504,775	27,108,776	28,798,000	28,835,423	0.1%
Overtime	1,803,383	1,889,845	1,685,000	1,685,000	0.0%
Total Labor	27,308,158	28,998,621	30,483,000	30,520,423	0.1%
Non Labor:					
Material & Supplies	8,787,786	9,993,752	7,134,000	7,134,000	0.0%
Travel	99,579	67,644	70,000	70,000	0.0%
Natural Gas Purchases & Transportation	12,698,105	16,598,848	32,326,000	32,326,000	0.0%
Gas Production Expense	10,006,817	12,591,491	16,008,000	16,008,000	0.0%
SPP	3,054,234	3,397,754	3,995,000	3,995,000	0.0%
Purchased Power & Wheeling	4,738,878	5,467,545	5,306,000	5,306,000	0.0%
Regulatory Debit/Credit	(5,733,359)	(2,264,613)	(1,750,000)	(1,750,000)	0.0%
Transfers (MUSA and Gross Receipts)	5,539,711	7,381,413	7,710,000	7,527,017	-2.4%
Transfers to Gen Gov't-SAP	247,757	326,883	-	-	0.0%
Depreciation, Depletion & Amortization	31,184,141	30,700,970	32,136,000	32,136,000	0.0%
Total Non Labor	70,623,649	84,261,687	102,935,000	102,752,017	-0.2%
Total Direct Cost	97,931,807	113,260,308	133,418,000	133,272,440	-0.1%
Intragovernmental Expenses	3,479,829	3,381,799	3,749,170	2,660,795	-29.0%
Total Operating Expense	101,411,636	116,642,107	137,167,170	135,933,235	-0.9%
Non Operating Expense					
Interest on Bonded Debt	13,065,422	13,858,048	19,134,000	19,134,000	0.0%
Other Interest Expense	1,017,057	989,565	930,000	930,000	0.0%
Allowance for Funds Used During Construction	(3,154,014)	(2,474,940)	(5,300,000)	(5,300,000)	0.0%
Amortization of Debt Expense	380,876	293,978	(1,161,000)	(1,161,000)	0.0%
Other	523,002	233,992	54,000	54,000	0.0%
Total Non-Operating Expense	11,832,343	12,900,643	13,657,000	13,657,000	0.0%
Total Expenses (Function Cost)	113,243,979	129,542,750	150,824,170	149,590,235	-0.8%
Net Income	5,572,624	13,450,178	25,285,830	26,519,765	4.9%
Appropriation					
Total Expenses			150,824,170	149,590,235	
Less: Non Cash items					
Depreciation, Depletion & Amortization			32,136,000	32,136,000	
Regulatory Debits/Credits			(1,750,000)	(1,750,000)	
Allowance for Funds Used During Construction			(5,300,000)	(5,300,000)	
Amortization of Bonds			(1,161,000)	(1,161,000)	
Total Non Cash			23,925,000	23,925,000	
Amount to be Appropriated (Cash Expenses)			126,899,170	125,665,235	

*2014 Budget to Actuals - Through December 31, 2014 as of April 9, 2015

100 Audited

Anchorage Water Utility Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating Revenue					
Charges for services	57,971,202	60,389,894	60,250,000	60,250,000	0.0%
Miscellaneous	942,701	1,137,674	981,000	981,000	0.0%
Total Operating Revenue	58,913,903	61,527,568	61,231,000	61,231,000	0.0%
Non Operating Revenue					
Investment Income	49,725	433,930	287,000	287,000	0.0%
Other Income	154,463	1,201,119	130,000	130,000	0.0%
Total Non Operating Revenue	204,188	1,635,049	417,000	417,000	0.0%
Total Revenue	59,118,091	63,162,617	61,648,000	61,648,000	0.0%
Operating Expenses					
Labor					
Labor and Benefits	13,565,977	13,882,842	15,217,253	15,048,916	-1.1%
Overtime	417,895	552,524	362,500	362,500	0.0%
Total Labor	13,983,872	14,435,366	15,579,753	15,411,416	-1.1%
Non Labor					
Non Labor	7,299,805	7,859,869	8,917,783	9,003,783	1.0%
Travel	34,134	43,848	68,000	82,000	20.6%
Transfers (MUSA and gross receipts)	7,439,549	7,138,099	7,155,477	7,084,470	-1.0%
Depreciation and Amortization	9,835,700	10,233,693	9,950,000	10,400,000	4.5%
Total Non Labor	24,609,188	25,275,509	26,091,260	26,570,253	1.8%
Total Direct Cost	38,593,060	39,710,875	41,671,013	41,981,669	0.7%
Charges from other departments	1,158,723	1,153,291	1,453,498	1,629,693	12.1%
Charges to other departments	-	-	(375,000)	(375,000)	0.0%
Total Operating Expense	39,751,783	40,864,166	42,749,511	43,236,362	1.1%
Non Operating Expense					
Interest on bonded debt	5,760,309	5,547,876	6,155,000	6,155,000	0.0%
Amortization of debt expense	311,039	261,439	320,000	320,000	0.0%
Other interest expense	1,731,060	1,554,856	1,800,000	1,800,000	0.0%
Interest during construction	(494,524)	(795,916)	(280,000)	(280,000)	0.0%
Total Non Operating Expense	7,307,884	6,568,255	7,995,000	7,995,000	0.0%
Total Expenses (Function Cost)	47,059,667	47,432,421	50,744,511	51,231,362	1.0%
Net Income	12,058,424	15,730,196	10,903,489	10,416,638	-4.5%
Appropriation:					
Total Expenses			50,744,511	51,231,362	
Less: Non Cash items					
Depreciation and amortization			9,950,000	10,400,000	
Amortization of debt expense			320,000	320,000	
Interest during construction			(280,000)	(280,000)	
Total Non-Cash			9,990,000	10,440,000	
Amount to be Appropriated (cash expenses)			40,754,511	40,791,362	

*2014 Actuals through December 31, 2014 as of March 28, 2015 Unaudited

Anchorage Wastewater Utility Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating Revenue					
Charges for Services	48,681,220	50,975,326	50,600,000	50,600,000	0.0%
Miscellaneous	940,108	1,011,197	970,000	970,000	0.0%
Total Operating Revenue	49,621,328	51,986,523	51,570,000	51,570,000	0.0%
Non Operating Revenue					
Investment Income	(17,448)	295,068	228,000	228,000	0.0%
Other Income	2,991	19,433	15,000	15,000	0.0%
Total Non Operating Revenue	(14,457)	314,501	243,000	243,000	0.0%
Total Revenue	49,606,871	52,301,024	51,813,000	51,813,000	0.0%
Operating Expenses					
Labor					
Labor and Benefits	14,110,221	14,348,429	15,448,391	15,728,754	1.8%
Overtime	466,867	357,046	378,000	378,000	0.0%
Total Labor	14,577,088	14,705,475	15,826,391	16,106,754	1.8%
Non Labor					
Non Labor	8,758,206	9,632,966	9,801,884	9,901,884	1.0%
Travel	32,910	46,532	68,000	68,000	0.0%
Transfers (MUSA and gross receipts)	5,376,225	5,386,761	5,397,958	5,265,071	-2.5%
Depreciation and Amortization	7,798,747	7,843,888	7,850,000	8,500,000	8.3%
Total Non Labor	21,966,088	22,910,147	23,117,842	23,734,955	2.7%
Total Direct Cost	36,543,176	37,615,622	38,944,233	39,841,709	2.3%
Charges from other departments	1,112,140	1,225,922	1,436,427	1,638,291	14.1%
Total Operating Expense	37,655,316	38,841,544	40,380,660	41,480,000	2.7%
Non Operating Expense					
Interest on bonded debt	3,095,017	3,064,779	3,500,000	3,500,000	0.0%
Amortization of debt expense	36,518	33,120	40,000	40,000	0.0%
Other interest expense	1,522,629	1,393,372	1,450,000	1,450,000	0.0%
Interest during construction	(841,487)	(328,333)	(680,000)	(680,000)	0.0%
Total Non Operating Expense	3,812,677	4,162,938	4,310,000	4,310,000	0.0%
Total Expenses (Function Cost)	41,467,993	43,004,482	44,690,660	45,790,000	2.5%
Net Income	8,138,878	9,296,542	7,122,340	6,023,000	-15.4%
Appropriation					
Total Expenses			44,690,660	45,790,000	
Less: Non Cash items					
Depreciation and amortization			7,850,000	8,500,000	
Amortization of debt expense			40,000	40,000	
Interest during construction			(680,000)	(680,000)	
Total Non-Cash			7,210,000	7,860,000	
Amount to be Appropriated (cash expenses)			37,480,660	37,930,000	

*2014 Actuals through December 31, 2014 as of March 28, 2015 Unaudited

Solid Waste Services - Refuse Collection

Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating Revenue					
Commercial	4,965,476	6,957,651	7,300,000	7,300,000	0.0%
Residential	3,238,729	3,231,501	3,277,253	3,277,253	0.0%
Dumpster Container Rental	461,050	463,420	465,436	465,436	0.0%
Other Collection Revenues	103,585	98,152	99,000	99,000	0.0%
Total Operating Revenue	8,768,840	10,750,724	11,141,689	11,141,689	0.0%
Non Operating Revenue					
Interest from cash pool	58,818	99,865	77,000	77,000	0.0%
Unrealized Gains & Losses	(51,684)	785	-	-	0.0%
Misc. non-operating Revenue	38,206	4,181	500	500	0.0%
Total Non Operating Revenue	45,340	104,831	77,500	77,500	0.0%
Total Revenue	8,814,180	10,855,555	11,219,189	11,219,189	0.0%
Operating Expenses					
Labor					
Labor and Benefits	2,601,522	2,701,440	2,659,745	2,676,349	0.6%
Overtime	95,532	79,650	107,883	107,883	0.0%
Total Labor	2,697,054	2,781,090	2,767,628	2,784,232	0.6%
Non Labor					
Non Labor	3,478,948	3,380,077	3,616,393	4,159,171	15.0%
Travel	2,731	1,503	3,000	3,000	0.0%
Transfers (Musa and Gross receipts)	71,165	56,573	62,791	51,652	-17.7%
Depreciation and Amortization	889,752	905,372	1,294,305	1,294,305	0.0%
Total Non Labor	4,442,596	4,343,525	4,976,489	5,508,128	10.7%
Total Direct Cost	7,139,650	7,124,615	7,744,117	8,292,360	7.1%
Charges from other departments	1,649,819	1,579,729	1,943,180	1,958,165	0.8%
Total Operating Expense	8,789,469	8,704,344	9,687,297	10,250,525	5.8%
Non Operating Expense					
Total Non Operating Expense	-	-	-	-	0.0%
Total Expenses (Function Cost)	8,789,469	8,704,344	9,687,297	10,250,525	5.8%
Net Income	24,711	2,151,211	1,531,892	968,664	-36.8%
Appropriation					
Total Expenses			9,687,297	10,250,525	
Less: Non Cash items					
Depreciation and Amortization			1,294,305	1,294,305	
Total Non-Cash			1,294,305	1,294,305	
Amount to be Appropriated (Cash Expenses)			8,392,992	8,956,220	

*2014 Actuals through December 31, 2014 as of April 9, 2015 Unaudited

Solid Waste Services - Disposal

Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating Revenue					
Landfill Disposal Fees	19,544,568	19,086,842	19,610,583	19,610,583	0.0%
Hazardous Waste Fees	148,357	226,228	132,000	132,000	0.0%
Community Recycling Residential	158,110	151,690	155,700	155,700	0.0%
Community Recycling Commercial	428,092	422,283	350,000	350,000	0.0%
Landfill Methane Gas Sales	1,792,504	2,404,762	1,650,000	1,650,000	0.0%
Recycle Rebate	(75,599)	(15,095)	(75,000)	(75,000)	0.0%
Reimbursed Costs	222,289	252,362	300,000	300,000	0.0%
Unsecured Loads	16,170	16,100	15,000	15,000	0.0%
Other	5,125	56	5,000	5,000	0.0%
Total Operating Revenue	22,239,616	22,545,228	22,143,283	22,143,283	0.0%
Non Operating Revenue					
Interest from cash pool	249,961	368,231	322,675	322,675	0.0%
Misc. non-operating Revenue	341,735	278,773	140,000	140,000	0.0%
Unrealized Gains/Losses	(216,948)	5,718	25,000	25,000	0.0%
Other Property Sales/Disposition of Assets	(122)	133,168	100,000	100,000	0.0%
Total Non Operating Revenue	374,626	785,891	587,675	587,675	0.0%
Total Revenue	22,614,242	23,331,119	22,730,958	22,730,958	0.0%
Operating Expenses					
Labor					
Labor and Benefits	5,068,457	5,522,951	5,679,141	5,677,136	0.0%
Overtime	588,032	358,095	499,213	499,213	0.0%
Total Labor	5,656,489	5,881,046	6,178,354	6,176,349	0.0%
Non Labor					
Non Labor	5,137,984	5,035,405	5,568,920	5,568,920	0.0%
Travel	5,889	5,514	5,000	5,000	0.0%
Landfill Closure Costs	1,853,813	1,485,396	1,964,896	1,964,896	0.0%
Debt Service	233,631	208,404	270,753	270,753	0.0%
Depreciation and Amortization	3,260,936	3,494,426	3,469,319	3,469,319	0.0%
Transfers (Musa and Gross receipts)	910,221	941,084	946,599	951,201	0.5%
Total Non Labor	11,402,474	11,170,228	12,225,487	12,230,089	0.0%
Total Direct Cost	17,058,963	17,051,275	18,403,841	18,406,438	0.0%
Charges from other departments	2,325,725	2,126,218	2,216,197	2,466,856	11.3%
Total Operating Expense	19,384,688	19,177,493	20,620,038	20,873,294	1.2%
Non Operating Expense					
Total Non Operating Expense	-	-	-	-	0.0%
Total Expenses (Function Cost)	19,384,688	19,177,493	20,620,038	20,873,294	1.2%
Net Income	3,229,554	4,153,626	2,110,920	1,857,664	-12.0%
Appropriation					
Total Expenses			20,620,038	20,873,294	
Less: Non Cash items					
Landfill Care and Closure			1,964,896	1,964,896	
Depreciation and Amortization			3,469,319	3,469,319	
Total Non Cash			5,434,215	5,434,215	
Amount to be Appropriated (Cash Expenses)			15,185,823	15,439,079	

*2014 Actuals through December 31, 2014 as of April 9, 2015 Unaudited

Port of Anchorage Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating revenue					
Dock Revenue	5,121,226	5,555,705	5,751,810	5,751,810	0.0%
Industrial Park Revenue	4,295,898	4,548,180	4,423,599	4,423,599	0.0%
Other Operating Revenue	636,116	458,365	586,204	586,204	0.0%
Total Operating Revenue	10,053,240	10,562,250	10,761,613	10,761,613	0.0%
Non Operating Revenue					
Interest Income (Loss)	83,798	211,006	200,000	200,000	0.0%
Pipeline Right-of-Way Fee	160,682	174,968	160,000	160,000	0.0%
Miscellaneous Non-Operating Revenue	1,325,901	1,361,865	1,394,643	1,394,643	0.0%
Total Non Operating Revenue	1,570,381	1,747,839	1,754,643	1,754,643	0.0%
Total Revenue	11,623,621	12,310,089	12,516,256	12,516,256	0.0%
Operating Expenses					
Labor					
Labor and Benefits	2,482,461	2,503,925	2,659,600	2,670,374	0.4%
Overtime	61,266	36,723	68,040	68,040	0.0%
Total Labor	2,543,727	2,540,648	2,727,640	2,738,414	0.4%
Non Labor					
Non Labor**	4,534,713	7,311,050	5,378,190	5,378,190	0.0%
Travel	14,445	90,189	30,000	30,000	0.0%
Transfers (MESA and gross receipts)	530,886	533,731	672,975	799,197	18.8%
Depreciation and Amortization	4,060,256	8,026,147	7,366,442	7,366,442	0.0%
Total Non Labor	9,140,300	15,961,117	13,447,607	13,573,829	0.9%
Total Direct Cost	11,684,027	18,501,765	16,175,247	16,312,243	0.8%
Charges from other departments	518,417	3,510,666	762,719	675,377	-11.5%
Total Operating Expense	12,202,444	22,012,431	16,937,966	16,987,620	0.3%
Non Operating Expense					
Financing Costs on Short-Term Obligations	707,003	1,556,940	456,400	456,400	0.0%
Total Non Operating Expense	707,003	1,556,940	456,400	456,400	0.0%
Total Expenses (Function Cost)	12,909,447	23,569,371	17,394,366	17,444,020	0.3%
Net Income	(1,285,826)	(11,259,282)	(4,878,110)	(4,927,764)	1.0%
Appropriation					
Total Expenses			17,394,366	17,444,020	
Less: Non Cash items					
Depreciation and Amortization			7,366,442	7,366,442	
Total Non-Cash			7,366,442	7,366,442	
Amount to be Appropriated (Cash Expenses)			10,027,924	10,077,578	

*2014 Actuals through December 31, 2014 as of April 9, 2015 Unaudited

**The Port reflects a \$61M loss in 2013 actuals that are not included for budget presentation.

Merrill Field Airport Statement of Revenues and Expenses

	2013 Actuals	2014 Actuals*	2015 Approved	2015 Revised	Revised % Change
Operating Revenue					
Airport Lease Fees	629,377	659,549	687,000	687,000	0.0%
Airport Property Rental	424,109	308,661	457,000	457,000	0.0%
Permanent Parking Fees	281,181	279,408	275,000	275,000	0.0%
Transient Parking Fees	11,495	12,706	10,000	10,000	0.0%
Vehicle Parking	40,461	40,044	40,000	40,000	0.0%
MOA Aviation Fuel Fees	63,722	66,637	52,000	52,000	0.0%
SOA Aviation Fuel Fees	22,543	18,998	18,000	18,000	0.0%
Medevac Taxiway Fees	49,896	49,896	50,000	50,000	0.0%
Other Revenue	1,352	6,839	1,000	1,000	0.0%
Total Operating Revenue	1,524,136	1,442,738	1,590,000	1,590,000	0.0%
Non Operating Revenue					
Operating Grant Revenue	166,693	94,691	202,000	202,000	0.0%
Interest Income	32,903	45,626	37,000	37,000	0.0%
Other Revenue	3,944	2,759	3,000	3,000	0.0%
Total Non Operating Revenue	203,540	143,076	242,000	242,000	0.0%
Total Revenue	1,727,676	1,585,814	1,832,000	1,832,000	0.0%
Operating Expenses					
Labor					
Labor and Benefits	1,045,383	1,139,070	1,117,904	1,119,784	0.2%
Overtime	10,059	3,526	27,000	27,000	0.0%
Total Labor	1,055,442	1,142,596	1,144,904	1,146,784	0.2%
Non Labor					
Supplies	133,185	100,576	138,000	138,000	0.0%
Travel	-	-	-	-	0.0%
Other Services	73,927	109,985	107,000	107,000	0.0%
Other Expenses	245,154	255,713	261,000	261,000	0.0%
Depreciation	2,353,402	2,326,561	2,450,000	2,450,000	0.0%
Transfers (MESA and Gross Receipts)	40,594	44,652	44,000	37,208	-15.4%
Total Non Labor	2,846,262	2,837,487	3,000,000	2,993,208	-0.2%
Total Direct Cost	3,901,704	3,980,083	4,144,904	4,139,992	-0.1%
Charges to Others	(721,200)	(685,888)	(574,960)	(808,960)	40.7%
Charges from Others	231,311	436,626	268,916	228,900	-14.9%
Total Operating Expense	3,411,815	3,730,821	3,838,860	3,559,932	-7.3%
Non Operating Expense					
Master Plan Study	175,466	644,657	207,535	207,535	0.0%
Total Non Operating Expense	175,466	644,657	207,535	207,535	0.0%
Total Expenses (Function Cost)	3,587,281	4,375,478	4,046,395	3,767,467	-6.9%
Net Income	(1,859,605)	(2,789,664)	(2,214,395)	(1,935,467)	-12.6%
Appropriation:					
Total Expenses			4,046,395	3,767,467	
Less: Non Cash items					
Depreciation			2,450,000	2,450,000	
Total Non-Cash			2,450,000	2,450,000	
Amount to be Appropriated (Cash Expenses)			1,596,395	1,317,467	

*2014 Actuals through December 31, 2014 as of May 5, 2015 Unaudited