



Municipality of Anchorage

2010 Revised General Government Operating Budget

**Dan Sullivan, Mayor
Anchorage, Alaska
May 25, 2010**

REVISED GENERAL GOVERNMENT OPERATING BUDGET FY 2010

MUNICIPALITY OF ANCHORAGE

DAN SULLIVAN, MAYOR

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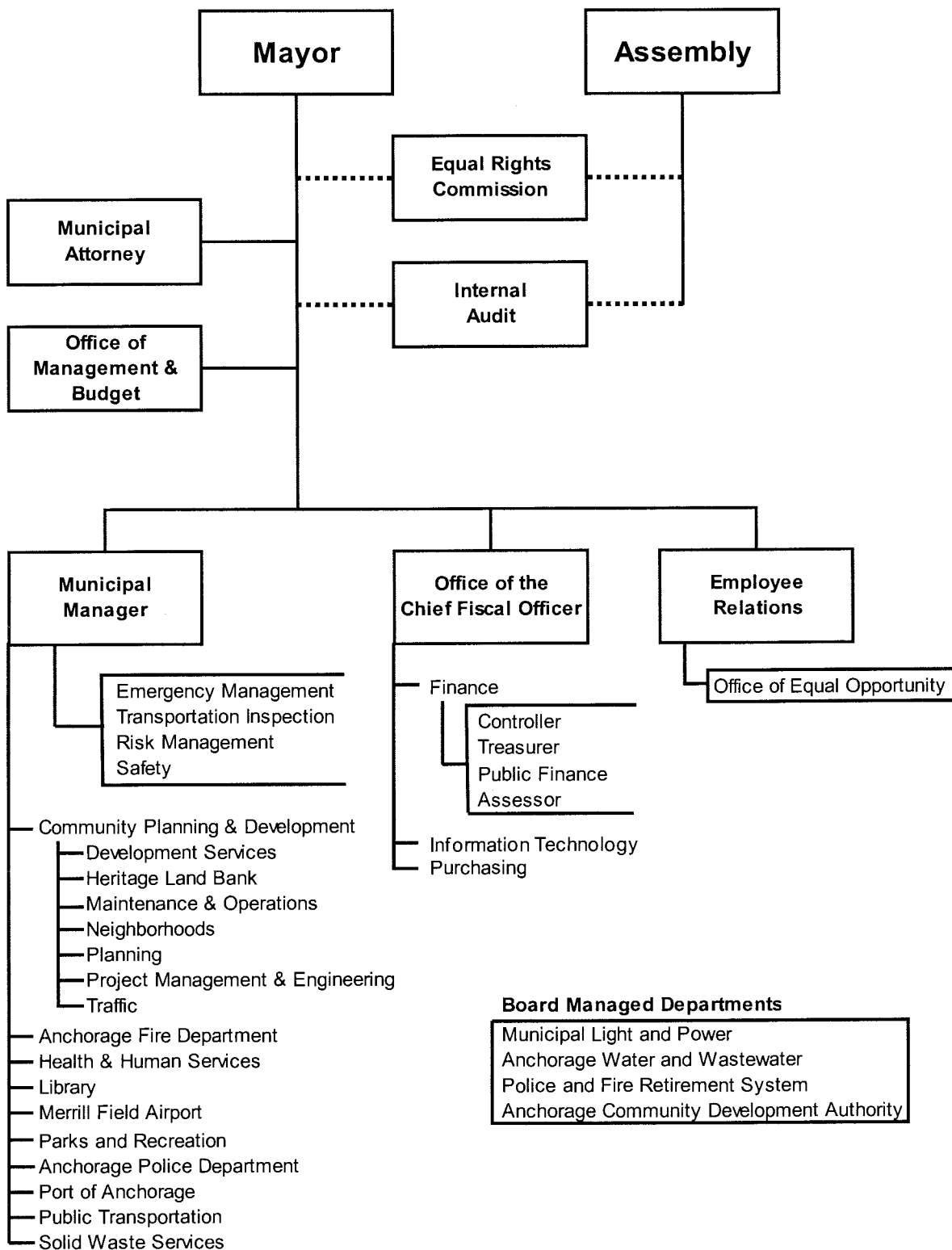
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MUNICIPALITY OF ANCHORAGE



2010 Revised General Government Operating Budget

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MUNICIPALITY OF ANCHORAGE

OFFICE OF THE MAYOR

MEMORANDUM

DATE: May 4, 2010

TO: Anchorage Assembly
Dick Traini, Assembly Chair

FROM: Mayor Daniel A. Sullivan

Dan Sullivan, Mayor

SUBJECT: LINE ITEM Vetoes
of AR 2010-103(S)



Pursuant to the authority vested in me by Charter section 5.02(c), I hereby line item veto the following item in Anchorage Resolution No. 2010-103(S), A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2010 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE:

Amendment to Dept No. 4000, Anchorage Police Department, adding \$200,000.

While I appreciate the amendment's intent, the question is not whether to hold a Police Academy, but rather when it is most appropriate.

My administration plans for an academy in late 2011, after we have completed the 2011 budget process, including 1st quarter budget revisions. This time frame allows the Police Chief the opportunity to properly review his department's operations and also allows time for the completion of the deployment audit, which will aid the chief in deciding how best to allocate his department's resources.

In the 2010 Operating Budget, the police department saw a \$6 million increase over the previous year. In addition, I requested and the Assembly approved \$1.1 million more for the police department during 1st quarter budget revisions. This clearly shows my administration's commitment to public safety.

CLERK'S OFFICE

2010 MAY -4 PM 4:49

M O A

CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-27-10

IMMEDIATE RECONSIDERATION FAILED 4-27-10
 LINE ITEM VETO FILED 5-4-10 ANCHORAGE, ALASKA
 AR 2010 - 103 (S) as amended with Mayor's veto

Submitted By: Chairman of the Assembly
 at the Request of the Mayor
 Prepared By: Office of Management and
 Budget
 For Reading: April 13, 2010

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS
 2 FOR THE 2010 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
 3 ANCHORAGE

7 WHEREAS, the approved 2010 budget for the Municipality of Anchorage was effective on January 1, 2010, per
 8 AO 2009 - 116 (S-1) as Amended with Mayor's Vetoes with Veto Override.

10 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2010; now,
 11 therefore,

13 THE ANCHORAGE ASSEMBLY RESOLVES:

15 **Section 1.** The direct cost amounts set forth for the 2010 fiscal year for the following operating departments and/or
 16 agencies are hereby appropriated for the 2010 fiscal year:

Dept	2010 Approved Budget	Revision	S as amended	2010 Revised Budget as amended
18 No. Department/Agency				
19 <u>GENERAL GOVERNMENT</u>				
		as amended	\$ 7,500	\$ 2,604,642
20 1000 Assembly	\$ 2,548,709	\$ 48,433	\$	\$ 2,597,142
21 1050 Equal Rights Commission	668,862	(6,389)	-	662,473
22 1060 Internal Audit	546,071	(9,825)	-	536,246
23 1100 Mayor	1,353,396	49,574	-	1,402,970
24 1150 Municipal Attorney	6,896,019	228,382	-	7,124,401
25 1200 Municipal Manager	3,100,356	(189,801)	-	2,910,555
26 1208 Heritage Land Bank/Real Estate	7,787,286	230,688	-	8,017,974
27 1300 Finance	12,641,431	(1,060,080)	-	11,581,351
28 1370 Chief Fiscal Officer	480,737	(1,699)	-	479,038
29 1400 Information Technology	1,332,034	(3,248)	-	1,328,786
30 1500 Planning	3,987,442	(10,280)	-	3,977,162
31 1800 Employee Relations	5,116,957	110,633	-	5,227,590
32 1900 Purchasing	1,530,794	(8,683)	-	1,522,111
33 1950 Management and Budget	938,269	(4,222)	-	934,047

Resolution to Revise and Appropriate 2010 General Government Operating Budget

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Dept No. Department/Agency	2010 Approved Budget	Revision	\$ as amended	2010 Revised Budget as amended
2000 Health and Human Services	11,391,357	(29,105)	-	11,362,252
3000 Anchorage Fire Department	77,706,058	(745,590)	-	76,960,468
	as amended with Mayor's veto		-	90,066,284
		as amended	200,000	90,266,284
4000 Anchorage Police Department	88,838,915	1,227,369		90,066,284
5000 Parks and Recreation	20,977,508	(1,654,013)	39,619	19,363,114
6100 Community Planning and Development	9,215,435	(32,479)	-	9,182,956
75300 Library	7,485,707	119,518	-	7,605,225
		as amended	77,000	20,335,318
6000 Public Transportation	20,201,599	56,719		20,258,318
7300 Project Management and Engineering	7,678,132	326,596	-	8,004,728
7400 Maintenance and Operations	80,148,382	589,552	(4,222)	80,733,712
7500 Development Services	8,731,421	(10,692)	-	8,720,729
7700 Traffic	6,608,022	209,831	-	6,817,853
9100 Non-Departmental (Fund 101 Debt Service)	-	214,831	-	214,831
	as amended with Mayor's veto		\$ 119,897	\$ 387,676,816
		as amended	\$ 319,897	\$ 387,876,816
Subtotal General Government Agencies	\$ 387,910,899	\$ (353,980)	\$ 35,397	\$ 387,592,316
INTERNAL SERVICE AGENCIES				
1200 Municipal Manager--Self Insurance	\$ 8,675,201	\$ 417,323	\$ -	\$ 9,092,524
1400 Information Technology	14,098,276	(68,241)	-	14,030,035
Subtotal Internal Service Agencies	\$ 22,773,477	\$ 349,082	\$ -	\$ 23,122,559
SPECIAL REVENUE FUNDS				
7685 Fund 202 Convention Ctr Reserve	\$ 10,625,873	\$ -	\$ -	\$ 10,625,873
	as amended with Mayor's veto		\$ 119,897	\$ 421,425,248
		as amended	\$ 319,897	\$ 421,625,248
GRAND TOTAL GENERAL GOVERNMENT	\$ 421,310,249	\$ (4,898)	\$ 35,397	\$ 421,340,748

Section 2. The function cost amounts set forth for the 2010 fiscal year for the following operating funds are hereby appropriated (see **Section 5**):

Fund No. Fund Description	2010 Approved Budget	Revision	\$ as amended	2010 Revised Budget as amended
GENERAL FUNDS				
		as amended	\$ 84,500	\$ 122,186,278
101 Areawide General	\$ 116,729,472	\$ 5,372,306	\$ -	\$ 122,101,778
102 City Service Area (SA)	409	(409)	-	-
104 Chugiak Fire SA	1,102,710	1,888	-	1,104,598
105 Glen Alps SA	310,124	1,157	68	311,349
106 Girdwood Valley SA	2,067,853	(158,995)	-	1,908,858
111 Birchtree/Elmore LRSA	273,530	(6,942)	(178)	266,410
112 Sec. 6/Campbell Airstrip LRSA	142,240	(1,810)	(40)	140,390
113 Valli-Vue Estates LRSA	129,095	(4,847)	(7)	124,241
114 Skyranch Estates LRSA	36,200	(1,087)	6	35,119
115 Upper Grover LRSA	15,460	98	(14)	15,544
116 Raven Woods/Bubbling Brook LRSA	17,920	(387)	(205)	17,328

Ordinance to Adopt and Appropriate 2010 General Government Operating Budget

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Fund No.	Fund Description	2010 Approved		S as amended	2010 Revised Budget as amended
		Budget	Revision		
117	Mt. Park Estates LRSA	34,230	405	(14)	34,621
118	Mt. Park/Robin Hill LRSA	130,320	20,420	(192)	150,548
119	Chugiak/Birchwood/Eagle River RRSA	7,001,516	9,323	-	7,010,839
121	Eaglewood Contributing LRSA	102,020	11,475	(9)	113,486
122	Gateway Contributing LRSA	2,530	(255)	(2)	2,273
123	Lakehill LRSA	52,490	425	(16)	52,899
124	Totem LRSA	35,230	266	(204)	35,292
125	Paradise Valley South LRSA	12,780	(58)	(6)	12,716
126	SRW Homeowners LRSA	51,920	(165)	14	51,769
129	Eagle River Street Light SA	324,375	1,356	-	325,731
131	Anchorage Fire SA	58,740,049	(82,952)	-	58,657,097
141	Anchorage Roads & Drainage SA	62,361,743	(4,804,485)	-	57,557,258
142	Talus West LRSA	104,720	147	18	104,885
143	Upper O'Malley LRSA	637,040	40,701	(2,665)	675,076
144	Bear Valley LRSA	53,040	(293)	(26)	52,721
145	Rabbit Creek View/Heights LRSA	88,100	(2,437)	26	85,689
146	Villages Scenic Parkway LRSA	14,730	5,030	(30)	19,730
147	Sequoia Estates LRSA	25,510	(194)	(8)	25,308
148	Rockhill LRSA	49,950	(170)	(3)	49,777
149	South Goldenview Area LRSA	560,950	7,115	(735)	567,330
		as amended with Mayor's veto		-	95,987,636
		as amended		200,000	96,187,636
151	Anchorage Metropolitan Police SA	95,042,990	944,646	-	95,987,636
161	Anchorage Parks & Recreation SA	21,221,979	(952,448)	-	20,269,531
162	Eagle River/Chugiak Parks/Rec SA	4,097,755	(409,469)	(475)	3,687,811
181	Anchorage Building Safety SA	5,823,177	5,560	-	5,828,737
191	Public Finance & Investment Fund	2,485,577	(1,054,868)	-	1,430,709
		as amended with Mayor's veto		\$ 79,803	\$ 378,899,584
		as amended		\$ 279,803	\$ 379,099,584
Subtotal General Funds		\$ 379,879,734	\$ (1,059,953)	\$ (4,697)	\$ 378,815,084
<u>SPECIAL REVENUE FUNDS</u>					
202	Convention Center Reserves	\$ 10,625,873	\$ -	\$ -	\$ 10,625,873
213	Police/Fire Retiree Medical Liability	2,015	(2,015)	-	-
221	Heritage Land Bank	1,258,698	17,058	-	1,275,756
Subtotal Special Revenue Funds		\$ 11,886,586	\$ 15,043	\$ -	\$ 11,901,629
<u>DEBT SERVICE FUNDS</u>					
301	PAC Surcharge Revenue Bond	\$ 341,284	\$ (3,464)	\$ -	\$ 337,820
313	Police/Fire Retiree Medical Liability	2,738,646	47,010	-	2,785,656
Subtotal Debt Service Fund		\$ 3,079,930	\$ 43,546	\$ -	\$ 3,123,476

Ordinance to Adopt and Appropriate 2010 General Government Operating Budget

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Fund		2010		2010
No.	Fund Description	Approved Budget	Revision	Revised Budget
				<u>as amended</u>
	<u>INTERNAL SERVICE FUNDS</u>			<u>as amended</u>
602	Self-Insurance	\$ 1,288,274	\$ (53,848)	\$ - \$ 1,234,426
607	Management Information Systems	310,660	43,745	- 354,405
	Subtotal Internal Service Funds	\$ 1,598,934	\$ (10,103)	\$ - \$ 1,588,831

Section 3. For fiscal year 2010, the amount of Five Million One Hundred Thousand Dollars (\$5,100,000) is appropriated from the MOA Trust Fund (730) as a contribution to the 2010 General Government Operating Budget, Areawide General Fund (101) as revenue appropriated in support of operations.

Section 4. The 2010 Operating Budget for the Police and Fire Retirement System Fund (715) is adopted and appropriated from anticipated investment income of the Fund as approved by the Anchorage Police and Fire Retirement System Board:


- Police and Fire Retirement System Agency direct cost is reduced Three Thousand Nine Hundred Seventy-Two Dollars (\$3,972) from the approved budget of Nine Hundred Twenty-Nine Thousand Two Hundred Ninety-Four Dollars (\$929,294) to the revised budget of Nine Hundred Twenty-Five Thousand Three Hundred Twenty-Two Dollars (\$925,322);

- Fund 715 function cost amount is reduced Thirty-Eight Thousand Eight Hundred Thirty-Five Dollars (\$38,835) from the approved One Million Twenty-One Thousand Two Hundred Ninety-Four Dollars (\$1,021,294) to the revised budget of Nine Hundred Eighty-Two Thousand Four Hundred Fifty-Nine Dollars (\$982,459).

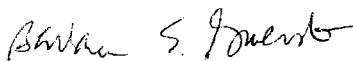
Section 5. The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

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

PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2010.


Chair of the Assembly

ATTEST:



Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 205-2010 (A) as revised with Mayor's veto

Meeting Date: April 13, 2010

FROM: MAYOR

SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2010
GENERAL GOVERNMENT OPERATING BUDGET FOR THE
MUNICIPALITY OF ANCHORAGE

Assembly Resolution 2010-103 (S) as revised with Mayor's veto reflects the Assembly amendments and the Mayor's veto of one of the Assembly amendments on the Administration's proposed revisions to the 2010 General Government Operating Budget. The 2010 Revised 1st Quarter General Government Operating Budget is proposed and amended in the amount of \$421,305,351, \$421,340,748, \$421,425,248 which is nearly the same level of funding in the Approved Budget.

All changes are related to updated assessed valuations in the various service areas.

Revisions are proposed in ~~six~~ seven major categories (see attachment for details):

- Revenue Adjustments
- Fund Balance Policy Compliance
- Expenditure Adjustments – Tax Cap Increases
- Expenditure Adjustments – Transfers
- Expenditure Adjustments – Other
- Service Area Board Requests
- S Version Adjustments

Two more categories were added to the end of the attachment to represent the Assembly amendments and Mayor's veto.

THE ADMINISTRATION RECOMMENDS APPROVAL OF THE RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2010 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE.

Prepared by: Office of Management and Budget
Recommended by: Cheryl Frasca, Director, Office of Management and Budget
Concur: Lucinda Mahoney, CFO
Concur: George J. Vakalis, Municipal Manager
Respectfully submitted: Daniel A. Sullivan, Mayor

AR 2010-103 (S)

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Funding Sources

Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SA's with Max Tax Rates
2010 Approved General Government Operating Budget on AO 2009-116 (S-1) as Amended w Vetoes & O/Rs							
	Revenue Adjustments	\$ 421,310,249	\$ 155,028,835	\$ 24,865,067	\$ 2,256,502	\$ 222,678,948	\$ 16,480,796
1	05 - Mayor						
	Reverse "Utility Contribution ML&P for recycled resources"		(175,000)				
2	06 - Municipal Attorney						
	Delete revenues from Risk Management that were being provided to Municipal Attorney to fund a position (position is being funded directly from within the Municipal Attorney's budget)		(105,336)				
3	34 - Dev Svcs						
4	38 - Taxes and Reserve						
	Development Services revised estimate based on FY 09 actuals		(1,027,820)		1,027,820		
	Treasury update on estimated revenue from Delinquent Taxes		100,630			(100,630)	
5	38 - Taxes and Reserve						
	Municipal Assistance - adjust to reflect "Estimated Payment" noted on SOA correspondence with application		209,949			(209,949)	
6	38 - Taxes and Reserve						
	Increase contribution from MOA Trust due to larger projected dividend		100,000			(100,000)	
7	38 - Taxes and Reserve						
	National Forest Receipts - \$120 Budgeted vs. \$116 received		(3,445)			3,445	
8	38 - Taxes and Reserve						
	MESA/MUSA net Plant, 1.25% Gross Operating, Dividend adjustment in line with updated, unaudited net plant and mill rates		1,799,364			(1,799,364)	
9	38 - Taxes and Reserve						
	Auto Tax revised estimate from Treasury based on FY 09 actuals		(286,000)			286,000	
	Total Revenue Adjustments	\$ -	\$ 612,342	\$ -	\$ 1,027,820	\$ (1,640,162)	\$ -
	Running Subtotal of 2010 1st Quarter Revised	\$ 421,310,249	\$ 155,641,177	\$ 24,865,067	\$ 3,284,422	\$ 221,038,786	\$ 16,480,796
Fund Balance Policy Compliance Adjustments (5 Major Funds)							
10	Area Wide						
	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation				(4,832,968)	4,832,968	
11	23 - Fire						
	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation				2,219,185	(2,219,185)	
12	24 - Police						
	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation				1,550,352	(1,550,352)	
13	30 - Parks and Recreation						
	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation				(408,581)	408,581	
14	36 - Maintenance and Operations						
	Fund balance adjustment to maintain 8.25% unreserved fund balance for bond rating designation and meet 3% Operating Emergency Designation				1,648,305	(1,648,305)	
	Total Fund Balance Policy Compliance Adjustments (5 Major Funds)	\$ -	\$ -	\$ -	\$ 176,293	\$ (176,293)	\$ -
	Running Subtotal of 2010 1st Quarter Revised	\$ 421,310,249	\$ 155,641,177	\$ 24,865,067	\$ 3,460,715	\$ 220,862,493	\$ 16,480,796
Expenditure Adjustments - Tax Cap Increases							
15	Multiple						
	TAX CAP CHANGE SETTLEMENTS - ONE TIME - Legal Settlements	69,000				69,000	
16	29 - Library						
	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - Mountain View Branch Library opening June (1/2 year costs in 2010) required materials, supplies and staffing (Branch Manager, Youth Services Librarian, 2 Librarian Assistants)	204,584				204,584	
17	32 - Traffic						
	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - 2010 Bond O&M if Prop 1 (Roads Bond) passes.	10,000				10,000	
18	35 - Public Transportation						
	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - 2010 Bond O&M if Prop 1 (Roads Bond) passes.	3,600				3,600	
19	36 - Maintenance and Operations						
	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - 2010 Bond O&M if Prop 1 (Roads Bond) passes.	18,300				18,300	

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Department	Description	Funding Sources					Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
		Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)			
20	36 - Maintenance and Operations	33,000	-	-	-	-	33,000	-
	TAX CAP CHANGE VOTER APPROVED BOND O&M - RECURRING - Mountain View Branch Library - Security Guard Staffing June-December 2010.							
	Total Expenditure Adjustments - Tax Cap Increases	\$ 338,484	\$ -	\$ -	\$ -	\$ -	\$ 338,484	\$ -
	Running Subtotal of 2010 1st Quarter Revised	\$ 421,648,733	\$ 155,641,177	\$ 24,865,067	\$ 3,460,715	\$ 221,200,977	\$ 16,480,796	
	Expenditure Adjustments - Transfers							
21	32 - Traffic	6,550	-	-	-	-	6,550	-
	Transfer budget from Operations & Maintenance Department to the Traffic Department/Communications Division to cover utility expenses for the Knik Microwave Radio Site formerly paid by M&O. Offset with corresponding decrease in expenditures in Maintenance & Operations.							
22	36 - Maintenance and Operations	(6,550)	-	-	-	(6,550)	-	-
	Transfer utility funding for Knik Microwave site from Maintenance & Operations to Traffic Department.							
	Total Expenditure Adjustments - Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Running Subtotal of 2010 1st Quarter Revised	\$ 421,648,733	\$ 155,641,177	\$ 24,865,067	\$ 3,460,715	\$ 221,200,977	\$ 16,480,796	
	Expenditure Adjustments - Other							
23	01 - Assembly	50,000	-	-	-	-	50,000	-
24	05 - Mayor	50,000	-	-	-	-	50,000	-
	Additional support for community events, special projects such as contribution to Officer Allen's reward fund							
25	06 - Municipal Attorney	62,000	-	-	-	-	62,000	-
	Retain Civil Attorney not retiring as planned (6 months)							
26	06 - Municipal Attorney	77,250	-	-	-	-	77,250	-
	Add 1 attorney (6 months) to assist in employment-related issues							
27	06 - Municipal Attorney	100,000	-	100,000	-	-	-	-
	Work agreements were put in place with ML&P to pay \$25,000 and AWWU to pay \$75,000 per year in exchange for priority access to an attorney. The funding for this will come in as IGCs to the utilities.							
28	06 - Municipal Attorney	17,600	-	-	-	-	17,600	-
	34 yr. employee retiring requires payment of extraordinary amount to cash out 520 hours of leave.							
29	07 - Heritage Land Bank	40,000	-	-	-	-	40,000	-
	Additional funding for utility payments, eviction costs, contamination cleanup, board-up, and hazard remediation needed to mitigate health, fire and safety risks and liability associated with an increasing numbers of foreclosures and distressed state of properties.							
30	07 - Heritage Land Bank	53,898	-	-	-	-	53,898	-
	Eagle River Town Center: Additional debt service payments for 2010.							
31	07 - Heritage Land Bank	(30,857)	-	-	-	(30,857)	-	-
	Permit Center lease is subject to a CPI increase computed as a 5-year average. The CPI-U estimate used in November (2.72%) was higher than the actual 5-year average (2.247%). As a result the budget for the permit center lease exceeds the amount required.							
32	07 - Heritage Land Bank	35,616	-	-	-	-	35,616	-
	Survey and related sampling costs associated with construction-caused underground tank damage, and resultant well monitoring activity mandated by SOA for petroleum contamination at 626 F Street (including \$3,366 for survey expenses and \$5400 for monitoring). Also provides funds for ongoing well monitoring city-wide (10 wells, primarily in the Sand Lake area).							
33	07 - Heritage Land Bank	135,760	-	-	-	-	135,760	-
	Real Estate Services - interfund loan repayment to ML&P for the acquisition of Tract B, Muldoon Estates Subdivision (aka Alaska Greenhouse)							
34	10 - Municipal Manager	(105,336)	-	-	(105,336)	-	-	-
	Delete funding in Risk Management (corresponds with revenue reduction in Municipal Attorney)							
35	10 - Municipal Manager	300,000	-	-	300,000	-	-	-
	Risk Management Division: Estimated additional funding for worker's compensation and general liability claims							

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Funding Sources

Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
10 - Municipal Manager	Risk Management Division: increased 2010 contract costs with insurance broker and processing of workers compensation claims plus computer upgrade	224,336	-	-	224,336	-	-
10 - Municipal Manager	Additional funding for Covenant House, Youth Reception Center	50,000	-	-	-	50,000	-
12 - Finance	Adjust vacancy factor for Treasury from budgeted 3% to 1.5% to more closely reflect expected turnover in 2010	41,160	-	-	-	41,160	-
13 - Information Technology	Adjust vacancy factor to bring it more in line with expected turnover.	50,000	-	-	50,000	-	-
17 - Employee Relations	Outsource Family Medical Leave Act and Alaska Family Leave Act compliance responsibilities. FMLA and AFLA provide employees with differing leave entitlements, both in leave amount and in qualifying events, which require extensive paperwork processing and adherence to short deadlines to remain in compliance.	85,000	-	-	-	85,000	-
17 - Employee Relations	Administration and Management Fees for Police & Fire Retiree Medical Liability	47,010	-	-	47,010	-	-
21 - Health and Human Services	Contract amendment with Senior Center operator (Anchor Age, Inc) to include increased operating budget allotment totaling \$91,700. (Operator will be matching \$12,500 through fundraising efforts).	91,700	-	-	-	91,700	-
23 - Fire	Girdwood Fire Service Area: reductions to contract funding approved by Girdwood Board of Supervisors	65,680	-	-	-	-	65,680
23 - Fire	Adjustment to amount budgeted for Retiree Medical Insurance to tie to actual invoice amount	(55,387)	-	-	-	(55,387)	-
23 - Fire	Adjust vacancy factor from budgeted 3% to 2.5% to more accurately reflect expected turnover and vacancies (\$252,240). Also provide additional funding to pay overtime to cover increased backfill costs associated with extraordinary, unscheduled long-term absences.	452,240	-	-	-	452,240	-
23 - Fire	Performance Incentive Pay (PIP) based on actual sign-ups	4,915	-	-	-	4,915	-
23 - Fire	Savings in amount budgeted for general liability insurance	(297,200)	-	-	-	(297,200)	-
24 - Police	Adjustment to amount budgeted for Retiree Medical Insurance to tie to actual amounts being invoiced.	(354,756)	-	-	-	(354,756)	-
24 - Police	Performance Incentive Pay (PIP) based on actual sign-ups	127,815	-	-	-	127,815	-
24 - Police	Adjust vacancy Factor from 5% to 3% based on historical trends and expected turn-over; also provides additional funding to pay overtime related to Officer Allen shooting.	1,478,086	-	-	-	1,478,086	-
30 - Parks and Recreation	Girdwood Parks - various line item changes approved by Girdwood Board of Supervisors	(47,405)	-	-	-	-	(47,405)
30 - Parks and Recreation	Eagle River/Chugiak Parks & Rec: Operating budget lowered to fit within max mill rate of .50. Capital Improvement budget also lowered to tax rate of .30, as approved by Board.	(425,007)	-	-	-	-	(425,007)
31 - Proj. Mngmnt & Eng	Additional funding to help meet NPDES requirements. Provides partial funding for positions and contractual services for outfall monitoring, dry weather screening, illicit discharge tracking, laboratory analyses and infrastructure mapping. Partially grant funded in 2010, to be fully funded in GG in future years.	220,000	-	-	-	220,000	-
31 - Proj. Mngmnt & Eng	Leave accrual benefits that will need to be paid out to 3 employees that are retiring, each with extraordinary leave balances	130,830	-	-	130,830	-	-
32 - Traffic	Adjust 2010 Vacancy Factor to bring from budgeted 5% to 3%, which is more in line with expected turnover.	183,766	-	-	-	183,766	-

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Funding Sources

Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
35 - Public Transportation	Additional funds to pay central service agency overhead to FTA Grants: 2009 ARRA Grant (Economic Stimulus); 2009 FTA CMAQ Fleet replacement grant; 2010 FTA Section 5309 Urban Area Capital Assistance; 2010 FHWA transfer to FTA for bus purchases.	176,215	-	-	-	176,215	-
35 - Public Transportation	Increase in allowances as required by labor agreements (shift, acting pay and other allowances). In past years the department was able to cover costs with vacant but funded positions; current budget has eliminated such positions so necessary to fund contract requirements.	95,000	-	-	-	95,000	-
35 - Public Transportation	Increase in local match needed for ADA Operating Assistance for the purchase of AnchorRIDES trips. This is a new request; prior use of this grant program was for capital purposes and was matched from bonds. This funding is now being used more for operating purposes and requires a 20% operating match.	22,000	-	-	-	22,000	-
36 - Maintenance and Operations	NPDES: New requirements mandated under the National Pollutant Discharge Eliminating System (NPDES) Phase II Permit effective Feb-2010. New permit requires one additional sweep and material disposal of all Municipal roads (frequency 2 to 3), inspection of all storm drain catch basins (approx. 15,000) and maintained cleaned as required (previously 1/3 inspected for maintenance), and mapping and implementation of a maintenance management system for infrastructure identification and maintenance tracking. Funding will be used to obtain contract support for sweeping, catch basin cleaning, maintenance management system software, and data collection services.	375,000	-	-	-	375,000	-
36 - Maintenance and Operations	2010 Recycled Asphalt/Chip Seal Program for 2010 Roads bond if passes. Will fund summer seasonal hires to complete improvement program during summer construction period (13 Medium Equipment Operators and 4 Light Equipment Operators @ 1,040 hours).	510,492	-	510,492	-	-	-
36 - Maintenance and Operations	Small Drainage, Asphalt Rehab and Concrete Rehab Projects from a 2010 SOA legislative matching grants... If state funding is approved, this will cover additional overtime hours necessary to complete scheduled projects during summer construction season. Costs will be IGC'd to State Grant/GO Bond projects.	166,540	-	166,540	-	-	-
Multiple	Adjustment to IBEW Mechanics for new contract. New IBEW Mechanics contract for the "old" machinists group did not give them the 3.1% COLA that was budgeted, but did give some employees a 3.5% service recognition increase. This is the net effect.	(38,652)	-	-	-	(38,652)	-
Multiple	Personnel - Miscellaneous adjustments to personnel costs	12,427	-	-	8,025	9,175	(4,773)
Multiple	Personnel - Adjustment to Non-Reps COLA from 3.1% to 1.5%	(613,668)	-	-	(133,971)	(472,187)	(7,510)
Multiple	Debt Service - TANS Savings	(703,500)	-	-	(1,050,000)	346,500	-
Multiple	Debt Service - adjust to reflect refunding and refinancing of debt	(3,173,956)	-	-	-	(3,040,438)	(133,518)
Multiple	Intragovernmental Charges - Recalculation based on 2010 Revised 1Q Budget	-	-	98,710	(323,597)	134,163	90,724
Total Expenditure Adjustments - Other		\$ (313,388)	\$ -	\$ 1,006,572	\$ (983,533)	\$ 125,382	\$ (461,809)
Running Subtotal of 2010 1st Quarter Revised		\$ 421,335,346	\$ 155,641,177	\$ 25,871,639	\$ 2,477,182	\$ 221,326,360	\$ 16,018,987
Board Requests from Service Areas with Maximum Tax Rates							
36 - Maintenance and Operations	Glen Alps - Adjust budget to the maximum mill rate of 2.75	(1,752)	-	-	-	-	(1,752)
36 - Maintenance and Operations	Girdwood Valley - Adjust budget to Board approved road budget amount.	(44,100)	-	-	-	-	(44,100)
36 - Maintenance and Operations	Birch Tree/Eimore LRSA - Adjust budget to the maximum mill rate of 1.50	(10,552)	-	-	-	-	(10,552)

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Funding Sources

Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
71	36 - Maintenance and Operations Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	(8,410)	-	-	-	-	(8,410)
72	36 - Maintenance and Operations Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	(7,057)	-	-	-	-	(7,057)
73	36 - Maintenance and Operations Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	(1,617)	-	-	-	-	(1,617)
74	36 - Maintenance and Operations Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	(232)	-	-	-	-	(232)
75	36 - Maintenance and Operations Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	(557)	-	-	-	-	(557)
76	36 - Maintenance and Operations Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	(215)	-	-	-	-	(215)
77	36 - Maintenance and Operations Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	16,330	-	-	-	-	16,330
78	36 - Maintenance and Operations CBERRRSA - Adjust tax supported budget to a maximum mill rate amount of 2.10 and apply fund balance to retain current budget levels.	-	-	-	82,834	-	(82,834)
79	36 - Maintenance and Operations Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget	11,475	-	-	-	-	11,475
80	36 - Maintenance and Operations Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget	(255)	-	-	-	-	(255)
81	36 - Maintenance and Operations Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	(385)	-	-	-	-	(385)
82	36 - Maintenance and Operations Totem LRSA - Adjust budget to the maximum mill rate of 1.50	(274)	-	-	-	-	(274)
83	36 - Maintenance and Operations Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	(278)	-	-	-	-	(278)
84	36 - Maintenance and Operations SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	(1,015)	-	-	-	-	(1,015)
85	36 - Maintenance and Operations Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	(2,073)	-	-	-	-	(2,073)
86	36 - Maintenance and Operations Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	26,581	-	-	-	-	26,581
87	36 - Maintenance and Operations Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	(1,213)	-	-	-	-	(1,213)
88	36 - Maintenance and Operations Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	(3,827)	-	-	-	-	(3,827)
89	36 - Maintenance and Operations Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00	4,280	-	-	-	-	4,280
90	36 - Maintenance and Operations Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	(1,154)	-	-	-	-	(1,154)
91	36 - Maintenance and Operations Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	(730)	-	-	-	-	(730)
92	36 - Maintenance and Operations South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	(2,965)	-	-	-	-	(2,965)
Total Board Requests from Service Areas with Maximum Tax Rates		\$ (29,995)	\$ -	\$ -	\$ 82,834	\$ -	\$ (112,829)
Running Subtotal of 2010 1st Quarter Revised							
S VERSION - Adjustment to Reflect Assessed Values at 03/31/2010		\$ 421,305,351	\$ 155,641,177	\$ 25,871,639	\$ 2,560,016	\$ 221,326,360	\$ 15,906,158
93	36 - Maintenance and Operations Glen Alps - Adjust budget to the maximum mill rate of 2.75	68	-	-	-	-	68

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Funding Sources

Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
94	36 - Maintenance and Operations Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	(178)	-	-	-	-	(178)
95	36 - Maintenance and Operations Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50)	(40)	-	-	-	-	(40)
96	36 - Maintenance and Operations Valley View Estates LRSA - Adjust budget to the maximum mill rate of 1.40	(7)	-	-	-	-	(7)
97	36 - Maintenance and Operations Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	6	-	-	-	-	6
98	36 - Maintenance and Operations Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	(14)	-	-	-	-	(14)
99	36 - Maintenance and Operations Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	(205)	-	-	-	-	(205)
100	36 - Maintenance and Operations Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	(14)	-	-	-	-	(14)
101	36 - Maintenance and Operations Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	(192)	-	-	-	-	(192)
102	36 - Maintenance and Operations CBERRRSA - Adjust tax supported budget to a maximum mill rate amount of 2.10 and apply fund balance up to \$85,000 to retain current budget levels.	-	-	-	1,190	-	(1,190)
103	36 - Maintenance and Operations Eaglewood SA - Adjust contribution to CBERRRSA to a maximum amount of 20% of total CBERRRSA operating budget	(9)	-	-	-	-	(9)
104	36 - Maintenance and Operations Gateway SA - Adjust contribution to CBERRRSA to a maximum amount of 15% of total CBERRRSA operating budget	(2)	-	-	-	-	(2)
105	36 - Maintenance and Operations Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	(16)	-	-	-	-	(16)
106	36 - Maintenance and Operations Totem LRSA - Adjust budget to the maximum mill rate of 1.50	(204)	-	-	-	-	(204)
107	36 - Maintenance and Operations Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	(6)	-	-	-	-	(6)
108	36 - Maintenance and Operations SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	14	-	-	-	-	14
109	36 - Maintenance and Operations Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	18	-	-	-	-	18
110	36 - Maintenance and Operations Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	(2,665)	-	-	-	-	(2,665)
111	36 - Maintenance and Operations Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	(26)	-	-	-	-	(26)
112	36 - Maintenance and Operations Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	26	-	-	-	-	26
113	36 - Maintenance and Operations Villages Scenic Parkway LRSA - Adjust budget to the maximum mill rate of 1.00	(30)	-	-	-	-	(30)
114	36 - Maintenance and Operations Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	(8)	-	-	-	-	(8)
115	36 - Maintenance and Operations Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	(3)	-	-	-	-	(3)
116	36 - Maintenance and Operations South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	(735)	-	-	-	-	(735)
117	30 - Parks and Recreation Eagle River/Chugiak Parks & Rec: Operating budget adjusted to fit within max mill rate of .50. Capital Improvement budget also lowered to tax rate of .30, as approved by Board.	39,619	-	-	40,094	-	(475)
Total S VERSION - Adjustment to Reflect Assessed Values at 03/31/2010		\$ 35,397	\$ -	\$ 40,094	\$ 1,190	\$ -	\$ (5,887)

2010 REVISED 1ST QUARTER GENERAL GOVERNMENT OPERATING BUDGET

Funding Sources

Department	Description	Direct Costs	Non-Property Tax Revenues	IGCs Outside General Government	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
Running Subtotal of 2010 1st Quarter Revised w S VERSION							
S VERSION - as Amended by Assembly Members at 04/27/2010 Assembly Meeting							
110	01 - Assembly Starr: Replace non-budgeted funds for Institute for Social and Economic Research (ISER) review of six year plan.	\$ 421,340,748	\$ 155,641,177	\$ 25,911,733	\$ 2,561,206	\$ 221,326,360	\$ 15,900,271
111	24 - Police Honeman: Recruitment and preparation for 30 person Police academy to begin first quarter 2011 (FY 2011 cost for Academy projected at \$2.7 million).	200,000	-	-	-	200,000	-
112	35 - Public Drummond: Restore Veteran's Day and Day After Thanksgiving bus service.	77,000	16,000	-	-	61,000	-
Total S VERSION - as Amended by Assembly Members at 04/27/2010 Assen							
		\$ 284,500	\$ 16,000	\$ -	\$ -	\$ 268,500	\$ -
Running Subtotal of 2010 1st Quarter Revised w S VERSION as amend							
		\$ 421,625,248	\$ 155,657,177	\$ 25,911,733	\$ 2,561,206	\$ 221,594,860	\$ 15,900,271
S VERSION - as Amended with veto							
113	24 - Police Administration has plans for an academy in late 2011, after the 2011 budget process, including 1st quarter revisions. This time frame allows the Police Chief the opportunity to properly review his department's operations and also allows time for the completion of the deployment audit, which will aid the chief in deciding how best to allocate his department's resources	(200,000)	-	-	-	(200,000)	-
Total S VERSION - as Amended with veto							
		\$ (200,000)	\$ -	\$ -	\$ -	\$ (200,000)	\$ -
Running Subtotal of 2010 1st Quarter Revised w S VERSION as amended w veto							
		\$ 421,425,248	\$ 155,657,177	\$ 25,911,733	\$ 2,561,206	\$ 221,394,860	\$ 15,900,271
2010 Approved General Government Operating Budget on AO 2009-116 (S-1) as Amended w Vetoes & O/Rs							
		\$ 421,310,249	\$ 155,028,835	\$ 24,865,067	\$ 2,256,602	\$ 222,678,948	\$ 16,480,796
Total Adjustments							
		\$ 114,998	\$ 628,342	\$ 1,046,666	\$ 304,604	\$ (1,284,089)	\$ (580,525)
2010 Revised 1st Quarter General Gov Operating Budget as presented on AR 2010-103 (S) as amended w veto							
		\$ 421,425,248	\$ 155,657,177	\$ 25,911,733	\$ 2,561,206	\$ 221,394,860	\$ 15,900,271

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CLERK'S OFFICE
AMENDED AND APPROVED

Date: 4-27-10

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

Prepared by: Office of Management
and Budget

For Reading: April 13, 2010

ANCHORAGE, ALASKA
AO NO. 2010 – 31 (S) **as amended with Mayor's Veto**

AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL
SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL
GOVERNMENT FOR FISCAL YEAR 2010

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 2010. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

Section 2. Areawide General, Fund 101 a tax of 0.45 mills

Section 3. City Service Area, Fund 102 a tax of 0.00 mills

Section 4. Chugiak Fire Service Area, Fund 104 a tax of 0.96 mills

Section 5. Glen Alps Service Area, Fund 105 a tax of 2.75 mills
3.87

Section 6. Girdwood Valley Service Area, Fund 106 a tax of ~~3.86~~ 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

<u>Section 12.</u>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<u>Section 13.</u>	Mt. Park Estates Limited Road Service Area, Fund 117 Rural	a tax of 1.00 mills
<u>Section 14.</u>	Mt. Park/Robin Hill Limited Road Service Area, Fund 118	a tax of 1.30 mills
<u>Section 15.</u>	Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119	a tax of 2.10 mills
<u>Section 16.</u>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.42 mills
<u>Section 17.</u>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.32 mills
<u>Section 18.</u>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
<u>Section 19.</u>	Totem Limited Road Service Area, Fund 124	a tax of 1.50 mills
<u>Section 20.</u>	Paradise Valley South Limited Road Service Area, Fund 125	a tax of 1.00 mills
<u>Section 21.</u>	SRW Homeowners Limited Road Service Area, Fund 126	a tax of 1.50 mills
<u>Section 22.</u>	Eagle River Street Light Service Area, Fund 129	a tax of 0.29 mills
<u>Section 23.</u>	Anchorage Fire Service Area, Fund 131	a tax of 1.83 mills
<u>Section 24.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.13 mills
<u>Section 25.</u>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
<u>Section 26.</u>	Upper O'Malley Limited Road Service Area, Fund 143	a tax of 2.00 mills
<u>Section 27.</u>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
<u>Section 28.</u>	Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145	a tax of 2.50 mills
<u>Section 29.</u>	Villages Scenic Parkway Limited Road Service Area, Fund 146	a tax of 1.00 mills

- 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.** Anchorage Metropolitan Police Service Area, Fund 151 a tax of 2.67 mills
- Section 34.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.66 mills
- Section 35.** Eagle River-Chugiak Parks & Recreation Service Area,
Fund 162 a tax of 0.91 mills

Section 36. The property tax amount approved for 2010 (within the meaning of the tax increase limitation ("tax cap") provision of the Charter, Section 14.03) is \$229,517,094 \$229,581,171.

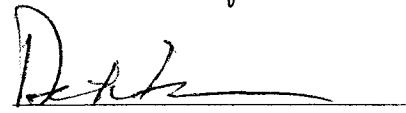
Section 37. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2010 is:

	as amended with Mayor's veto	\$221,394,860
	as amended	\$221,594,860
Property Tax -- Charter Limited Tax		\$221,326,360
		\$ 15,900,271
Property Tax -- Service Areas with Maximum Tax Rates		\$ 15,906,158
	as amended with Mayor's veto	\$237,295,131
	as amended	\$237,495,131
		\$237,226,631
Total General Government Taxes Levied		\$237,232,518

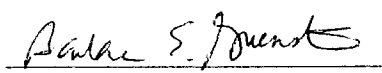
Section 38. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2010 Revised Budget.

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

PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2010.


Chair

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 207- 2010 (A)

Meeting Date: April 13, 2010

1 FROM: MAYOR

2
3 SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING
4 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING
5 TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF
6 ANCHORAGE GENERAL GOVERNMENT FOR FISCAL YEAR 2010
7

8 This memorandum transmits the ordinance to establish the 2010 tax rates and tax levies for
9 all service areas of the Municipality of Anchorage general government.
10

11 The tax rates and tax levies shown in AO 2010-31 (S) are those required to support the
12 Revised 2010 General Government Operating Budget as proposed in the Administration's
13 first quarter budget revisions and presented in Assembly Resolution 2010-103 (S).
14

15 On average the mill levy is slightly less (0.3) than what would have been necessary to
16 support the Fiscal Year 2010 Approved Budget. This translates into a property tax savings
17 of \$30.00 per \$100,000 of assessed valuation.
18

19 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ORDINANCE
20 SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF
21 MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS
22 OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR
23 FISCAL YEAR 2010.
24

25 Prepared by: Office of Management and Budget

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

27 Concur: Lucinda Mahoney, CFO

28 Concur: George J. Vakalis, Municipal Manager

29 Respectfully Submitted: Daniel A. Sullivan, Mayor

Submitted by: Chair of the Assembly at
the Request of the Mayor
Prepared by: Office of Management
and Budget
For Reading: April 13, 2010

CLERK'S OFFICE
APPROVED

Date: 4-27-10

ANCHORAGE, ALASKA
AO NO. 2010 - 32

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 2010

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2010. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, as follows:

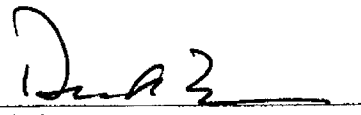
Areawide Schools a tax of 7.44 mills

Section 2. The property tax amount approved for 2010 (within the meaning of the tax increase limitation ("tax cap") provision of the Charter, Section 14.03) is:

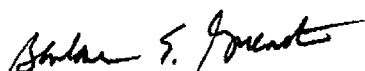
Anchorage School District \$233,853,777

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

PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2010.


Chair

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE
ASSEMBLY MEMORANDUM

No. AM 214- 2010

Meeting Date: April 13, 2010

1 FROM: MAYOR

2
3 SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING
4 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING
5 TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR
6 2010
7
8

9 This memorandum transmits the ordinance to establish the 2010 tax rate and tax levy for
10 the Anchorage School District (ASD). The ASD tax rate and tax levy are based on the
11 amount of property taxes required to support the ASD operating budget in calendar year
12 2010. These reflect one half of the property taxes required for ASD's fiscal year 2009-
13 2010 operating budget, and one half of the property taxes required for ASD's fiscal year
14 2010-2011 operating budget.
15

16 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ORDINANCE
17 SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL
18 PROPERTY TAX, AND LEVYING TAXES FOR THE ASD FOR TAX YEAR 2010.
19
20

21 Prepared by: Office of Management and Budget
22 Recommended by: Cheryl Frasca, Director, OMB
23 Concur: Lucinda Mahoney, CFO
24 Concur: George J. Vakalis, Municipal Manager
25 Respectfully Submitted: Daniel A. Sullivan, Mayor

2010 Approved Budget Summary Reconciliation to 2010 Revised Budget

Department	2009 Revised	2010 Approved	Changes from 2010 Approved to 2010 Revised				2010 Revised
			Salary, Benefits *	Debt Service **	Additional Requests ***	Subtotal	
Assembly	\$ 2,816,623	\$ 2,548,709	\$ (1,567)	\$ -	\$ 57,500	\$ 55,933	\$ 2,604,642
Chief Fiscal Officer	493,044	480,737	(1,699)	-	-	(1,699)	479,038
Community Planning and Develop.	-	9,215,435	(1,657)	(50,822)	20,000	(32,479)	9,182,956
Development Services	9,128,032	8,731,421	(10,692)	-	-	(10,692)	8,720,729
Economic and Community Develop.	22,111,141	-	-	-	-	-	-
Employee Relations	4,834,896	5,116,957	(21,377)	-	132,010	110,633	5,227,590
Office of Equal Opportunity	181,153	-	-	-	-	-	-
Equal Rights Commission	654,017	668,862	(6,389)	-	-	(6,389)	662,473
Finance	11,582,282	12,641,431	(51,240)	(1,050,000)	41,160	(1,060,080)	11,581,351
Fire	70,606,176	77,706,058	(54,679)	(910,159)	219,248	(745,590)	76,960,468
Health and Human Services	12,098,200	11,391,357	(25,971)	(94,834)	91,700	(29,105)	11,362,252
Heritage Land Bank	7,782,182	7,787,286	(3,729)	-	234,417	230,688	8,017,974
Information Technology	16,379,200	15,430,310	(121,489)	-	50,000	(71,489)	15,358,821
Internal Audit	529,272	546,071	(9,825)	-	-	(9,825)	536,246
Library	-	7,485,707	(85,066)	-	204,584	119,518	7,605,225
Maintenance and Operations	88,532,883	80,148,382	(50,446)	(426,789)	1,062,565	585,330	80,733,712
Management and Budget	908,652	938,269	(4,222)	-	-	(4,222)	934,047
Mayor	1,440,111	1,353,396	(426)	-	50,000	49,574	1,402,970
Municipal Attorney	7,311,385	6,896,019	(28,468)	-	256,850	228,382	7,124,401
Municipal Manager	11,357,112	11,775,557	(8,241)	(233,237)	469,000	227,522	12,003,079
Parks and Recreation	17,403,958	20,977,508	(24,820)	(1,156,781)	(432,793)	(1,614,394)	19,363,114
Planning	4,074,801	3,987,442	(10,280)	-	-	(10,280)	3,977,162
Police	82,838,544	88,838,915	(29,520)	5,744	1,251,145	1,227,369	90,066,284
Project Management and Engineering	8,053,877	7,678,132	(24,234)	-	350,830	326,596	8,004,728
Public Transportation	20,361,259	20,201,599	(64,688)	(175,408)	373,815	133,719	20,335,318
Purchasing	1,477,774	1,530,794	(8,683)	-	-	(8,683)	1,522,111
Traffic	7,142,140	6,608,022	9,515	-	200,316	209,831	6,817,853
Convention Center Reserve	12,322,590	10,625,873	-	-	-	-	10,625,873
Non-Departmental (Fund 101 Debt Svc)	-	-	-	214,831	-	214,831	214,831
TOTAL	\$ 422,421,304	\$ 421,310,249	\$ (639,893)	\$ (3,877,455)	\$ 4,632,347	\$ 114,999	\$ 421,425,248

* Salary, Benefits adjustments bring budget in line with most current labor requirements including SS cap, EAP, union contracts, and Non-Rep from 2.9% to 1.5%.

** Debt Service adjustments include TANs realignment and Debt Refinancing.

*** Additional Requests are detailed in the Attachment to AM 205-2010 (A) for AR 2010-103 (S) as amended with Mayor's veto 2010 Revised 1st Quarter GGOB

Approved budget was approved on December 8, 2009; the Revised budget reflects 1st quarter amendments.

**FINAL 2010
Tax Limit Calculation
At May 4, 2010**

Line		<u>2009</u> <u>Revised</u>	<u>2010</u> <u>Revised</u>
1	<u>PRIOR YEAR LOCAL TAXES:</u>		
2	Real/Personal Property Taxes	\$ 218,372,412	\$ 234,643,123
3	Payment in Lieu of Taxes (State & Federal)	579,410	870,741
4	Automobile Tax	5,500,000	5,500,000
5	Tobacco Tax	16,300,000	16,300,000
6	Aircraft Tax	225,000	225,000
7	Motor Vehicles Rental Tax	4,819,000	4,419,000
8	Total Prior Year Local Taxes	<u>\$ 245,795,822</u>	<u>\$ 261,957,864</u>
9			
10	<u>LESS PRIOR YEAR ONE-TIME EXCLUSIONS:</u>		
11	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	-	(440,000)
12	Judgments/Legal Settlements (One-Time)	(210,000)	(83,345)
13	Debt Service (One-Time)	(45,962,780)	(47,823,086)
14		<u>\$ 199,623,042</u>	<u>\$ 213,611,433</u>
15	<u>ADJUSTMENT FACTORS</u>		
16	Population 5 Year Average	0.90% 1,796,610	0.90% 1,922,500
17	Change in Consumer Price Index (2009 is 5 Year Average)	3.10% 6,188,310	2.90% 6,194,730
18	Total	<u>4.00% 7,984,920</u>	<u>3.80% 8,117,230</u>
19	Total Base Local Taxes Allowed	<u>\$ 207,607,962</u>	<u>\$ 221,728,663</u>
20			
21	<u>PLUS CURRENT YEAR EXCLUSIONS:</u>		
22	New Construction	3,510,290	2,326,260
23	Taxes Authorized by Voter-Approved Ballot - O&M	2,493,181	1,977,471
24	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
25	Judgments/Legal Settlements (One-Time)	83,345	539,824
26	Debt Service (One-Time)	47,823,086	35,582,194
27	TOTAL LIMITATION FOR LOCAL TAXES	<u>\$ 261,957,864</u>	<u>\$ 262,594,412</u>
28			
29	<u>LESS NON-PROPERTY TAXES:</u>		
30	Payment in Lieu of Taxes (State & Federal)	(870,741)	(919,000)
31	Automobile Tax	(5,500,000)	(4,984,000)
32	Tobacco Tax	(16,300,000)	(16,300,000)
33	Aircraft Tax	(225,000)	(210,000)
34	Motor Vehicle Rental Tax	(4,419,000)	(4,271,327)
35	MUSA/MESA	-	(6,328,914)
36			
37	ALLOWABLE PROPERTY TAX CHARTER LIMIT	<u>\$ 234,643,123</u>	<u>\$ 229,581,171</u>
38			
39	ALLOWABLE PROPERTY TAX SERVICE AREAS	15,704,837	15,900,271
40			
41	TOTAL ALLOWABLE PROPERTY TAX	<u>\$ 250,347,960</u>	<u>\$ 245,481,442</u>
42			
43	PROPERTY TAX RELIEF		
44	SOA Operational Assistance	(18,000,000)	-
45	Allowable Tax Capacity Remaining	-	8,186,311
46			
47	TOTAL PROPERTY TAX TO BE COLLECTED	<u><u>\$ 232,347,960</u></u>	<u><u>\$ 237,295,131</u></u>

**2010 Revised General Government Operating Budget
Summary of Revenue Accounts**

Revenue Source	2008 Revised Budget	2008 Actuals	2009 Revised Budget	2009 Actuals	2010 Approved Budget	2010 Revised Budget
FEDERAL REVENUES						
9331 Other Federal Grant Revenue	\$ 82,700	\$ 31,985	\$ 2,635,726	\$ 31,950	\$ 32,700	\$ 32,700
9357 National Forest Allocation	7,570	-	7,570	249,608	120,000	116,555
9376 Civil Defense	-	18,750	-	-	-	-
9857 Payment in Lieu of Tax Federal	470,280	770,443	761,611	789,379	789,000	789,000
Total Federal Revenues	\$ 560,550	\$ 821,178	\$ 3,404,907	\$ 1,070,937	\$ 941,700	\$ 938,255
STATE REVENUES						
9342 General Assistance/PERS Assistance	\$ 27,127,912	\$ 20,624,977	\$ 18,000,000	\$ 15,018,748	\$ 15,000,000	\$ 15,209,949
9344 Fisheries Tax	68,830	99,545	68,830	185,120	85,830	85,830
9347 Liquor Licenses	399,300	482,650	399,300	355,250	399,300	399,300
9355 Electric Co-Op Allocation	972,000	980,179	972,000	943,596	972,000	972,000
9856 Payment in Lieu of Tax State	109,130	132,736	109,130	140,955	130,000	130,000
Total State Revenues	\$ 28,677,172	\$ 22,320,088	\$ 19,549,260	\$ 16,643,669	\$ 16,587,130	\$ 16,797,079
LOCAL REVENUES						
TAXES, INTEREST, OTHER						
9001 Real Property Taxes	\$214,598,182	\$213,236,708	\$228,073,270	\$226,029,703	\$217,409,911	\$215,141,787
9002 Personal Property Taxes	18,745,881	21,412,751	22,274,691	23,991,374	21,749,835	22,153,344
9003 Penalty/Interest on Delinquent Taxes	2,599,970	2,869,220	2,599,970	2,621,450	2,599,970	2,700,600
9004 Tax Cost Recoveries	200,000	284,532	200,000	254,259	260,100	260,100
9005 Areawide Prop Tax Credit	(15,636,117)	(15,604,346)	(18,000,000)	(17,903,341)	-	-
9006 Auto Tax	5,500,000	5,183,112	5,500,000	4,700,829	5,270,000	4,984,000
9011 Tobacco Tax	16,300,000	16,524,753	16,300,000	16,550,062	16,300,000	16,300,000
9012 Penalty/Interest on Tobacco Tax	15,000	133,655	15,000	31,565	15,000	15,000
9013 Aircraft Tax	225,000	204,635	225,000	209,274	210,000	210,000
9023 Room Tax	22,631,250	22,081,279	20,903,990	17,763,897	17,300,000	17,300,000
9024 Penalty/Interest on Room Tax	70,000	92,584	70,000	82,934	70,000	70,000
9025 Motor Vehicle Rental Tax	4,819,000	5,339,159	4,419,000	4,357,508	4,271,327	4,271,327
9026 Penalty/Interest on Motor Veh Rental Tax	50,000	13,668	50,000	57,303	50,000	50,000
9601 Contributions From Other Funds	6,018,865	5,920,128	9,467,996	9,161,346	2,245,886	1,965,550
9602 Utility Revenue Distribution	6,848,920	6,394,502	6,848,920	6,511,219	6,402,426	6,524,243
9605 Contribution From MOA Trust Fund	6,700,000	6,600,000	6,400,000	6,500,000	5,000,000	5,100,000
9609 Restricted Contribution	-	560	-	436,284	1,214,575	1,214,575
9615 Contribution of Interest From G.O. Bonds	2,233,580	789,818	2,233,580	(91,524)	583,580	583,580
9711 Assessments	200,000	154,118	200,000	126,451	160,000	160,000
9712 Penalty/Interest on Assessments	100,000	66,951	100,000	53,705	60,000	60,000
9761 Cash Pool Short-Term Interest	5,610,330	1,918,408	2,487,722	2,460,543	2,487,382	2,191,202
9762 Other Short-Term Interest	1,488,850	2,786,760	699,250	4,404,560	3,376,640	3,376,640
9765 Other Interest Income	-	177,438	-	187,084	90,000	90,000
9766 Dividend Income	-	864,746	-	605,813	-	-
9851 MUSA/MESA-Contrib/Non-Contrib Plant	12,716,680	14,383,879	14,317,180	14,479,993	15,622,501	17,067,411
9852 1.25% Gross Receipts	1,793,680	1,636,371	1,793,680	1,768,351	1,686,695	1,919,332
9855 Payment in Lieu of Tax Private	710,000	679,965	710,000	917,178	710,000	710,000
Total Taxes, Interest, Other	\$314,539,071	\$314,145,352	\$327,889,249	\$326,267,820	\$325,145,828	\$324,418,691
PROGRAM REVENUES						
9008 Collection Service Fees	\$ 400,000	\$ 269,849	\$ 400,000	\$ 169,467	\$ 270,000	\$ 270,000
9111 Building and Trade Licenses	50,000	61,448	50,000	60,926	50,000	60,000
9112 Taxicab Permits	286,880	620,009	786,880	635,943	257,600	257,600
9113 Contractor Certificates and Examinations	10,000	9,793	10,000	11,407	10,000	10,000
9114 Chauffeur Licenses	12,000	18,110	12,000	20,965	16,000	16,000
9115 Taxicab Permit Revisions	15,000	10,488	15,000	13,000	15,000	15,000
9116 Local Business	325,000	263,231	325,000	264,088	338,700	278,700
9117 Chauffeur License Renewal	500	835	500	615	500	500
9131 Building Permit Plan Review Fees	2,454,740	2,536,352	2,526,506	2,290,816	2,696,506	2,296,506
9132 Building Permits	4,254,787	2,156,820	3,078,640	2,835,556	3,078,640	2,834,240
9133 Electrical Permits	775,000	675,660	575,000	304,526	575,000	304,530
9134 Gas and Plumbing Permits	900,000	753,597	600,000	679,077	600,000	679,000
9135 Moving Fence/Sign Fees	19,000	40,769	19,000	46,037	19,000	31,000
9136 Construction and Right-of-Way Permits	619,250	631,525	619,250	700,258	619,250	619,250
9137 Elevator Inspection Fees	220,000	307,177	220,000	383,238	220,000	383,230
9138 Mobile Home Inspection Fees	5,000	4,000	5,000	3,040	5,000	5,000
9139 Land Use Permits	225,000	120,439	225,000	104,841	205,000	205,000
9141 Subdivision Inspection Fees	1,220,253	734,781	1,220,253	704,092	650,000	650,000

**2010 Revised General Government Operating Budget
Summary of Revenue Accounts**

Revenue Source	2008 Revised Budget	2008 Actuals	2009 Revised Budget	2009 Actuals	2010 Approved Budget	2010 Revised Budget
9142 Site Plan Review Fees	50,000	26,737	25,000	28,995	25,000	25,000
9143 Parking and Access Agreement Fees	7,000	7,000	7,000	6,000	6,000	6,000
9151 Emission Certificate Fee	1,442,000	1,526,833	1,492,000	1,604,683	1,551,949	1,551,949
9191 Animal Licenses	257,000	295,761	257,000	245,020	257,000	257,000
9199 Miscellaneous Permits	247,060	173,537	247,060	212,360	167,350	167,350
9210 Fines and Forfeitures	-	1,000	-	1,700	-	-
9211 Court Fines and Forfeitures	3,600,000	1,783,240	2,192,229	1,751,167	1,502,430	1,502,430
9212 SOA Trial Court Fines	3,580,000	3,422,703	3,700,000	2,648,087	2,532,330	2,532,330
9213 Library Book Fines	220,000	182,641	220,000	185,009	290,000	290,000
9214 APD Court Fines	2,093,800	1,940,153	2,020,800	1,902,515	1,913,080	1,913,080
9215 Other Fines and Forfeitures	107,900	187,971	207,150	94,740	189,330	189,330
9216 Pre-Trial Diversion	300,000	238,983	300,000	198,571	300,000	300,000
9218 Zoning Enforcement Fines	50,000	20,467	50,000	62,447	50,000	50,000
9219 I&M Enforcement Fines	60,000	46,337	60,000	21,383	20,000	20,000
9221 Administrative Fines, Civ	-	-	-	458	-	-
9223 Curfew Fines	30,000	24,878	30,000	12,405	22,460	22,460
9224 Parking Enforcement Fines	1,600,000	859,905	820,000	744,598	752,130	752,130
9225 Minor Tobacco Fines	20,000	14,434	20,000	11,976	11,060	11,060
9351 Parks and Recreation	393,270	-	-	-	-	-
9363 SOA Traffic Signal Reimbursement	1,695,820	1,573,486	1,695,820	1,617,834	1,695,820	1,695,820
9411 Platting Fees	630,000	361,122	630,000	293,000	335,000	335,000
9412 Zoning Fees	425,000	487,406	425,000	368,975	400,000	400,000
9413 Sale of Publications	45,000	32,749	33,000	14,330	30,600	10,600
9416 Rezoning Inspections	53,000	22,475	53,000	39,287	53,000	53,000
9418 Appraisal Appeal Fee	20,000	9,620	20,000	13,370	5,000	5,000
9419 Vehicle Emission Inspection Fee	6,000	7,650	6,000	9,850	6,000	6,000
9425 Clinic Fees	156,000	95,870	56,000	85,099	56,000	56,000
9426 Sanitary Inspections Fees	1,325,210	1,113,119	1,325,210	1,167,136	1,315,210	1,315,210
9427 Reproductive Health Fees	332,840	297,518	332,840	366,760	332,840	332,840
9431 Public Transit Fees	3,525,640	42,185	281	-	-	-
9433 Transit Advertising Fees	286,000	338,744	306,000	333,269	306,000	306,000
9436 Transit Spec Service Fees	-	10,673	17,760	8,044	6,760	6,760
9437 Transit Token Sale	-	76,319	75,900	94,262	75,900	75,900
9438 Transit Bus Pass Sales	-	1,813,682	1,763,270	1,921,726	1,962,397	1,855,897
9439 Transit Fare Box Receipts	-	1,869,743	1,846,620	1,739,216	1,820,387	1,844,887
9441 Recreation Centers and Programs	702,270	396,321	342,270	252,298	342,270	260,270
9442 Sport and Park Activities	255,000	591,623	450,000	498,345	450,000	450,000
9443 Aquatics	1,200,850	1,218,486	1,200,850	1,135,927	1,200,850	1,340,850
9444 Camping Fees	110,000	96,901	25,000	34,207	25,000	25,000
9445 Library Non-Resident Fee	3,000	1,980	3,000	1,780	3,000	3,000
9446 Park Land & Operations	-	252,841	363,270	281,897	363,270	313,270
9447 Golf Fees	25,000	23,274	25,000	25,995	25,000	25,000
9448 Library Fees	1,000	3,363	1,000	2,661	18,504	18,504
9449 Museum Admission Fees	-	2,393	-	2,021	1,000	1,000
9451 Ambulance Service Fees	5,347,750	5,530,992	5,432,750	4,679,985	5,582,750	5,582,750
9453 Fire Alarm Fees	20,000	26,880	20,000	27,955	20,000	20,000
9455 Hazardous Waste Fees	61,500	120,775	61,500	121,071	121,500	121,500
9456 Billings for Fire Inspections	260,000	346,990	260,000	133,081	200,000	200,000
9462 Cemetery Fees	228,000	243,162	228,000	261,987	244,800	244,800
9463 Mapping Fees	90,000	37,492	90,000	19,552	90,000	90,000
9464 Demolition Services	-	1,649	-	144	-	-
9481 State of Alaska - 911	6,649,000	6,595,301	6,831,321	6,780,459	6,982,470	6,982,470
9482 DWI Impound/Admin. Fees	980,000	1,260,499	1,074,000	1,278,917	1,207,740	1,207,740
9483 Police Services	185,000	482,295	328,000	969,733	448,440	448,440
9484 Animal Shelter Fees	362,750	332,257	362,750	317,840	362,750	362,750
9486 Animal Drop-Off Fees	34,000	30,758	34,000	25,420	34,000	34,000
9487 Incarceration Expense Recovery	400,000	595,692	391,400	390,125	429,700	429,700
9491 Address Fees	67,000	23,310	67,000	23,227	23,000	23,000
9492 Service Fees - School District	160,900	343,017	135,900	395,788	130,900	130,900
9493 Microfiche Sales	-	6,640	-	3,156	2,000	2,000
9494 Copier Fees	43,850	35,137	39,850	36,084	35,000	35,000
9497 Computer Time Fees	-	1,598	-	1,758	1,100	1,100
9499 Reimbursed Costs	3,661,164	3,375,761	4,184,035	2,489,439	2,316,093	2,308,093
9522 Recycle Rebate	1,500	2,453	1,500	1,133	1,500	1,500
9532 Misc Non-Operating Income	-	40	-	-	-	-

**2010 Revised General Government Operating Budget
Summary of Revenue Accounts**

Revenue Source	2008 Revised Budget	2008 Actuals	2009 Revised Budget	2009 Actuals	2010 Approved Budget	2010 Revised Budget
9536 Late Fees	30,000	4,458	30,000	13,101	10,000	10,000
9557 Miscellaneous	-	20	-	-	-	-
9566 Pipe ROW Fee	50,000	109,200	50,000	174,192	60,000	60,000
9672 Prior Year Expense Recovery	227,790	1,683,702	227,790	1,235,552	227,790	227,790
9673 Insurance Recoveries	-	4,523	-	43,163	-	-
9676 Criminal Rule 8 Collect Costs	187,000	356,143	249,800	323,287	256,870	256,870
9677 DCF w/o Recoveries	10,000	-	10,000	-	-	-
9722 Premium on Bond Sales	-	347,817	-	-	-	-
9723 Loan Proceeds	-	175,000	-	-	-	-
9731 Lease & Rental Revenues	334,500	465,572	334,500	345,493	238,277	238,277
9732 Lease State Land Conveyance	5,000	5,592	5,000	10,916	5,000	5,000
9733 Building Rental	206,500	114,021	106,500	91,978	110,000	110,000
9735 Amusement Surcharge	182,000	213,914	182,000	238,752	182,000	182,000
9737 ACPA Ticket Surcharge	336,820	277,085	342,917	395,385	342,917	342,917
9738 Reserve Account Deposits	-	50	-	-	-	-
9741 State Land Sales	10,000	897,488	10,000	479,971	10,000	10,000
9742 Other Property Sales	200,000	238,746	200,000	356,028	234,100	234,100
9743 Gain/Loss Sale Property	-	(410,962)	-	(185)	-	-
9744 Land Sales	969,840	224,800	1,143,812	530,552	400,000	400,000
9745 Gain on Sale of Investments	-	(2,526,396)	-	(1,965,622)	-	-
9752 Parking Garages and Lots	-	1,360	-	3,200	1,000	1,000
9753 5th & C Garage Income	485,000	121,140	-	-	-	-
9767 Unrealized Gains & Losses	-	(14,738,131)	-	3,332,298	-	-
9782 Lost Book Reimbursement	39,000	54,023	39,000	47,854	45,000	45,000
9785 Sale of Books	30,000	66,569	60,000	48,807	4,000	4,000
9791 Cash Over & Short	-	(399)	-	(607)	-	-
9794 Appeal Receipts	5,000	1,764	5,000	960	2,000	1,000
9795 Sale of Contractor Specifications	8,500	29,851	8,500	25,940	4,500	4,500
9798 Miscellaneous Revenue	1,224,048	1,151,837	1,015,118	969,358	1,198,603	1,198,603
9825 State Grant Revenue - Direct	-	748,094	-	-	-	-
Total Program Local Revenues	\$ 59,741,482	\$ 39,716,582	\$ 56,895,302	\$ 53,924,502	\$ 51,611,923	\$ 50,798,283
Total Local Revenues	\$374,280,553	\$353,861,934	\$384,784,551	\$380,192,322	\$376,757,751	\$375,216,974
SUMMARY						
FEDERAL	\$ 560,550	\$ 821,178	\$ 3,404,907	\$ 1,070,937	\$ 941,700	\$ 938,255
STATE	28,677,172	22,320,088	19,549,260	16,643,669	16,587,130	16,797,079
LOCAL - TAXES, INTEREST, OTHER	314,539,071	314,145,352	327,889,249	326,267,820	325,145,828	324,418,691
LOCAL - PROGRAM	59,741,482	39,716,582	56,895,302	53,924,502	51,611,923	50,798,283
TOTAL FEDERAL, STATE, LOCAL	\$403,518,275	\$377,003,200	\$407,738,718	\$397,906,928	\$394,286,581	\$392,952,308

2010 Direct Cost by Expenditure

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost
Assembly	\$ 1,736,690	\$ 12,670	\$ 20,490	\$ 834,792	\$ -	\$ -	\$ -	\$ 2,604,642
Chief Fiscal Officer	278,546	3,000	5,000	192,492	-	-	-	\$ 479,038
Community Planning and Dev	593,173	6,425	-	8,074,188	502,770	-	6,400	\$ 9,182,956
Development Services	7,832,353	113,450	2,000	736,016	-	-	36,910	\$ 8,720,729
Employee Relations	2,049,229	8,630	6,280	3,146,051	-	-	17,400	\$ 5,227,590
Equal Rights Commission	649,963	1,800	1,900	8,810	-	-	-	\$ 662,473
Finance	10,107,726	65,985	21,960	1,364,180	-	-	21,500	\$ 11,581,351
Fire	52,283,834	2,074,200	20,000	18,641,677	3,578,057	-	362,700	\$ 76,960,468
Health and Human Services	6,134,923	212,820	25,660	4,729,695	211,150	-	48,004	\$ 11,362,252
Heritage Land Bank	880,231	5,200	1,000	7,120,043	-	-	11,500	\$ 8,017,974
Information Technology	8,934,280	99,124	4,314	3,220,523	183,740	2,890,240	26,600	\$ 15,358,821
Internal Audit	524,770	1,200	2,500	6,406	-	-	1,370	\$ 536,246
Library	6,281,549	60,556	500	1,227,525	-	-	35,095	\$ 7,605,225
Maintenance and Operations	17,569,118	4,122,427	10,000	30,480,408	28,527,759	-	24,000	\$ 80,733,712
Management and Budget	871,073	2,805	-	60,169	-	-	-	\$ 934,047
Mayor	1,072,600	6,500	17,000	306,870	-	-	-	\$ 1,402,970
Municipal Attorney	5,641,435	27,470	-	1,455,496	-	-	-	\$ 7,124,401
Municipal Manager	1,594,472	24,221	11,778	9,562,184	797,924	-	12,500	\$ 12,003,079
Non Departmental	-	-	-	-	214,831	-	-	\$ 214,831
Parks and Recreation	10,025,741	725,167	-	6,139,642	2,274,267	-	198,297	\$ 19,363,114
Planning	3,450,754	24,278	2,500	482,830	-	-	16,800	\$ 3,977,162
Police	66,363,351	2,166,980	34,420	20,733,407	422,114	-	346,012	\$ 90,066,284
Proj. Mngmnt & Eng	7,190,335	72,757	-	733,796	-	-	7,840	\$ 8,004,728
Public Transportation	13,305,509	3,335,057	4,670	3,323,488	366,594	-	-	\$ 20,335,318
Purchasing	1,386,731	10,060	3,700	121,620	-	-	-	\$ 1,522,111
Taxes and Reserve	-	-	-	10,625,873	-	-	-	\$ 10,625,873
Traffic	5,890,015	593,010	15,510	278,538	-	-	40,780	\$ 6,817,853
General Government Total	\$232,648,401	\$13,775,792	\$ 211,182	\$133,606,719	\$37,079,206	\$2,890,240	\$1,213,708	\$421,425,248

2010 Function Cost by Fund

Fund	Title	2009 Revised Budget	2010 Revised Budget
101	Areawide General Fund	\$ 118,122,877	\$ 122,186,278
102	City Service Area	656	-
104	Chugiak Fire Service Area	1,112,650	1,104,598
105	Glen Alps Service Area	310,403	311,349
106	Girdwood Valley Service Area	1,942,342	1,908,858
111	Birchtree/Elmore LRSA	273,530	266,410
112	Section 6/Campbell Airstrip LRSA	142,240	140,390
113	Valli Vue Estates LRSA	129,095	124,241
114	Skyranch Estates LRSA	36,200	35,119
115	Upper Grover LRSA	15,460	15,544
116	Raven Woods/Bubbling Brook LRSA	17,920	17,328
117	Mt. Park Estates LRSA	34,230	34,621
118	Mt. Park/Robin Hill LRSA	130,320	150,548
119	Chugiak, Birchwood, ER Rural Road SA	6,941,862	7,010,839
121	Eaglewood Contributing RSA	102,020	113,486
122	Gateway Contributing RSA	2,530	2,273
123	Lakehill LRSA	52,490	52,899
124	Totem LRSA	35,230	35,292
125	Paradise Valley South LRSA	12,780	12,716
126	SRW Homeowners LRSA	51,920	51,769
129	Eagle River Streetlight SA	297,938	325,731
131	Anchorage Fire SA	54,060,071	58,657,097
141	Anchorage Roads and Drainage SA	70,853,423	57,557,258
142	Talus West LRSA	104,720	104,885
143	Upper O'Malley LRSA	637,040	675,076
144	Bear Valley LRSA	53,040	52,721
145	Rabbit Creek View/Hts LRSA	88,100	85,689
146	Villages Scenic Parkway LRSA	14,730	19,730
147	Sequoia Estates LRSA	25,510	25,308
148	Rockhill LRSA	49,950	49,777
149	South Goldenview Area LRSA	560,950	567,330
151	Anchorage Metropolitan Police SA	90,479,735	95,987,636
161	Anchorage Parks & Recreation SA	21,238,860	20,269,531
162	Eagle River-Chugiak Parks & Rec	4,182,918	3,687,811
181	Anchorage Building Safety SA	5,668,887	5,828,737
191	Public Finance and Investments	1,519,523	1,430,709
202	Convention Center Operating Reserve	12,322,590	10,625,873
213	Police/Fire Retiree Medical Admin	610	-
221	Heritage Land Bank	1,318,953	1,275,756
301	PAC Surcharge Revenue Bond Fund	342,544	337,820
313	Police/Fire Retiree Medical Liability	2,622,208	2,785,656
602	Self Insurance ISF	1,533,807	1,234,426
607	Information Technology ISF	287,275	354,405
Total		<u>\$ 397,730,136</u>	<u>\$ 395,513,520</u>

2010 Fund Function Cost By Expenditure Category

Fund	Title	Personal Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Direct Cost	IGC's From Others	IGC's To Others	Function Cost
101	Areawide General Fund	\$ 89,304,167	\$ 6,222,893	\$ 137,165	\$ 46,854,837	\$ 2,343,176	\$ -	\$ 365,319	\$ 145,227,557	\$ 64,012,314	\$ (87,053,595)	\$ 122,186,276
104	Chugiak Fire Service Area	-	-	-	1,016,250	-	-	-	1,016,250	104,848	(16,500)	\$ 1,104,598
105	Glen Alps Service Area	-	-	-	278,049	-	-	-	278,049	33,300	-	\$ 311,349
106	Girdwood Valley Service Area	30,600	99,500	-	1,555,170	11,944	-	6,000	1,703,214	233,204	(27,560)	\$ 1,908,858
111	Birchtree/Elmore LRSA	-	-	-	237,910	-	-	-	237,910	28,500	-	\$ 266,410
112	Section 6/Campbell Airstrip LRSA	-	-	-	146,240	-	-	-	146,240	20,600	(26,450)	\$ 140,390
113	Valli Vue Estates LRSA	-	-	-	111,041	-	-	-	111,041	13,200	-	\$ 124,241
114	Skyranch Estates LRSA	-	-	-	31,389	-	-	-	31,389	3,730	-	\$ 35,119
115	Upper Grover LRSA	-	-	-	13,914	-	-	-	13,914	1,630	-	\$ 15,544
116	Raven Woods/Bubbling Brook LRSA	-	-	-	15,448	-	-	-	15,448	1,880	-	\$ 17,328
117	Mt. Park Estates LRSA	-	-	-	30,931	-	-	-	30,931	3,690	-	\$ 34,621
118	Mt. Park/Robin Hill LRSA	-	-	-	134,448	-	-	-	134,448	16,100	-	\$ 150,548
119	Chugiak, Birchwood, ER Rural Road SA	526,466	169,940	-	6,065,524	-	-	6,000	6,767,930	265,408	(22,500)	\$ 7,010,838
121	Eaglewood Contributing RSA	-	-	-	111,586	-	-	-	111,586	1,900	-	\$ 113,486
122	Gateway Contributing RSA	-	-	-	2,223	-	-	-	2,223	50	-	\$ 2,273
123	Lakehill LRSA	-	-	-	47,209	-	-	-	47,209	5,690	-	\$ 52,899
124	Totem LRSA	-	-	-	31,522	-	-	-	31,522	3,770	-	\$ 35,292
125	Paradise Valley South LRSA	-	-	-	11,366	-	-	-	11,366	1,350	-	\$ 12,716
126	SRW Homeowners LRSA	-	-	-	46,269	-	-	-	46,269	5,500	-	\$ 51,769
129	Eagle River Streetlight SA	-	4,899	-	288,506	-	-	-	293,405	32,326	-	\$ 325,731
131	Anchorage Fire SA	37,123,766	521,750	10,000	10,982,850	2,978,386	-	202,000	51,818,752	17,185,666	(10,347,320)	\$ 58,657,098
141	Anchorage Roads and Drainage SA	14,735,093	3,732,517	17,200	12,801,521	28,527,759	-	41,980	59,856,070	3,991,670	(6,290,482)	\$ 57,557,258
142	Talus West LRSA	-	-	-	93,655	-	-	-	93,655	11,230	-	\$ 104,885
143	Upper O'Malley LRSA	-	-	-	602,676	-	-	-	602,676	72,400	-	\$ 675,076
144	Bear Valley LRSA	-	-	-	47,061	-	-	-	47,061	5,660	-	\$ 52,721
145	Rabbit Creek View/Hts LRSA	-	-	-	76,539	-	-	-	76,539	9,150	-	\$ 85,689
146	Villages Scenic Parkway LRSA	-	-	-	17,630	-	-	-	17,630	2,100	-	\$ 19,730
147	Sequoia Estates LRSA	-	-	-	22,618	-	-	-	22,618	2,690	-	\$ 25,308
148	Rockhill LRSA	-	-	-	44,467	-	-	-	44,467	5,310	-	\$ 49,777
149	South Goldenvue Area LRSA	-	-	-	506,610	-	-	-	506,610	60,720	-	\$ 567,330
151	Anchorage Metropolitan Police SA	66,363,351	2,166,480	34,420	19,206,853	422,114	-	346,012	88,539,230	12,219,431	(4,771,025)	\$ 95,987,636
161	Anchorage Parks & Recreation SA	8,785,458	577,223	-	4,261,348	1,910,460	-	182,457	15,716,946	4,938,681	(386,097)	\$ 20,269,530
162	Eagle River-Chugiak Parks & Rec	1,209,683	127,244	-	1,484,194	363,807	-	9,840	3,194,768	527,563	(34,520)	\$ 3,687,811
181	Anchorage Building Safety SA	4,963,196	65,640	1,000	514,936	-	-	14,500	5,559,272	1,260,733	(991,269)	\$ 5,828,736
191	Public Finance and Investments	537,978	2,100	6,860	657,945	-	-	2,000	1,206,883	223,826	-	\$ 1,430,709
202	Convention Center Operating Reserve	-	-	-	10,625,873	-	-	-	10,625,873	-	-	\$ 10,625,873
213	Police/Fire Retiree Medical Admin	114,122	1,280	-	30,970	-	-	-	146,372	75,183	(221,555)	\$ -
221	Heritage Land Bank	578,491	4,400	1,000	251,000	-	-	11,000	845,891	429,865	-	\$ 1,275,756
301	PAC Surcharge Revenue Bond Fund	-	-	-	-	337,820	-	-	337,820	-	-	\$ 337,820
313	Police/Fire Retiree Medical Liability	-	-	-	2,785,656	-	-	-	2,785,656	-	-	\$ 2,785,656
602	Self Insurance ISF	122,294	2,000	-	8,964,730	-	-	3,500	9,092,524	1,093,982	(8,952,080)	\$ 1,234,426
607	Information Technology ISF	8,253,737	77,926	3,537	2,597,755	183,740	2,890,240	23,100	14,030,035	3,347,004	(17,022,634)	\$ 354,405
	Total	\$ 232,648,402	\$ 13,775,792	\$ 211,182	\$ 133,606,719	\$ 37,079,206	\$ 2,890,240	\$ 1,213,708	\$ 421,425,249	\$ 110,251,854	\$ (136,163,587)	\$ 395,513,516

2010 Revised General Government Property Tax - Inside/Outside Tax Cap

FUND ID	DESCRIPTION	2010 APPROVED DIRECT COST	ADDITIONAL REQUESTS/ADJUSTMENTS	S-A-S PLUS S-A-S AMENDED	2010 1st Qtr DIRECT COST	IGCS FROM	IGCS TO	FUNCTION COST	REVENUES	NET COST	FUND BALANCE	TAX COSTS	03/31/2010 ASSESSED VALUATION	MILL RATE	MAX MILL RATE
101	AREAWIDE GENERAL	144,461,465	681,592	84,500	145,227,557	64,012,320	87,053,592	122,186,285	112,913,002	9,273,283	(4,832,968)	14,106,241	31,455,772,186	0.484	0.45
102	CITY SERVICE AREA (7661)	-	-	-	-	-	-	-	-	-	-	-	6,880,654,782	-	-
108	SA 35 NON-ASSESS DEBT (7652)	-	-	-	-	-	-	-	-	-	-	-	17,873,752,856	-	-
131	ANCHORAGE FIRE SA	52,063,217	(244,465)	-	51,818,752	17,185,666	10,347,320	58,657,098	2,383,610	56,273,488	2,219,185	54,054,302	29,577,085,841	1.8276	1.83
141	ANCH ROADS/DRAINAGE SA	59,107,926	748,144	-	59,856,070	3,991,669	6,290,486	57,557,253	3,148,029	54,409,224	1,648,305	52,760,924	24,758,951,435	2.1310	2.13
151	ANCHORAGE POLICE SA	87,311,861	1,227,368	-	88,539,229	12,219,427	4,771,021	95,987,635	11,998,872	83,988,963	1,550,352	82,438,612	30,907,912,720	2.6672	2.67
161	ANCHORAGE PARKS & RECS	16,892,005	(1,176,059)	-	15,716,946	4,938,679	386,097	20,269,528	2,643,332	17,626,196	(409,581)	18,034,780	27,248,007,762	0.6619	0.66
181	BUILDING SAFETY SA	5,557,387	1,885	-	5,559,272	1,260,734	991,269	5,828,737	5,912,506	(83,769)	-	-	27,179,564,336	-	-
191	PUBLIC FINANCE INVESTMENT (1313)	2,282,025	(1,055,142)	-	1,206,883	223,826	-	1,430,709	1,523,382	(92,673)	-	-	-	-	-
202	CONVENTION CTR OF RES (7684,7685)	10,625,873	-	-	10,625,873	-	-	10,625,873	10,625,873	-	(92,673)	-	-	-	-
213	POLICE/FIRE MEDICAL SUP (1876)	147,920	(1,548)	-	146,372	75,183	221,555	-	610	(610)	-	-	-	-	-
221	HERITAGE LAND BANK (1221)	847,112	(1,221)	-	845,891	429,865	-	1,275,756	584,732	691,024	691,024	-	-	-	-
301	REVENUE BOND PAYMENT-PAC (5120)	337,820	-	-	337,820	-	-	337,820	342,917	(5,097)	-	-	-	-	-
313	POLICE/FIRE RET MED LIAB (1860)	2,798,646	47,010	-	2,785,656	-	-	2,785,656	1,959,000	826,656	826,656	-	-	-	-
602	SELF INSURANCE (1248)	8,675,201	417,323	-	9,092,524	1,093,982	8,952,080	1,234,426	618,470	615,956	615,956	-	-	-	-
607	MANAGEMENT INFO SYSTEMS	14,098,276	(68,241)	-	14,030,035	3,347,005	17,022,638	354,402	5,000	349,402	349,402	-	-	-	-
TOTAL FUNDS WITHIN MOA TAX CAP		405,126,734	577,646	84,500	405,788,880	108,778,356	136,036,058	378,531,178	154,659,135	223,872,043	2,477,182	221,394,860	195,881,681,918	7.7361	7.74
MOA TAX CAP: The tax cap is calculated at the 5 year average for CPI (this is lower than the legally mandated calculation.)		-	-	-	-	-	-	-	-	-	-	229,581,171	-	-	-
BALANCE		-	-	-	-	-	-	-	-	-	-	8,186,311	-	-	-
PROPERTY TAX RELIEF		-	-	-	-	-	-	-	-	-	-	-	-	-	n/a
(OVER)UNDER MOA TAX CAP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	CHUGIAK FIRE SA (3540)	1,016,250	-	-	1,016,250	104,848	16,500	1,104,598	64,440	1,040,158	-	1,040,158	1,086,671,484	0.9572	1.00
105	GLEN ALPS SA (7450)	279,733	(1,752)	68	278,049	33,300	-	311,349	12,800	298,549	-	298,549	108,563,263	2.75	2.75
106	GIRDWOOD VALLEY SA (3550) Fire	675,792	(69,448)	-	606,344	114,498	27,560	693,282	15,103	678,179	-	678,179	483,113,652	1.4038	1.41
106	GIRDWOOD VALLEY SA (5480) Parks	400,805	(47,405)	-	353,400	49,637	-	403,037	11,754	391,283	-	391,283	483,113,652	0.8099	0.81
106	GIRDWOOD VALLEY SA (7460) Roads	787,570	(44,100)	-	743,470	69,070	-	812,540	15,103	797,437	-	797,437	483,113,652	1.6506	1.65
106	GIRDWOOD	1,864,167	(180,953)	-	1,703,214	233,205	27,560	1,908,859	41,960	1,866,899	-	1,866,899	483,113,652	3.8643	3.87
111	BIRCH TREE/ELMORE LRSA (7441)	248,640	(10,562)	(178)	237,910	28,500	-	266,410	5,160	261,250	-	261,250	174,166,876	1.5000	1.50
112	CAMPBELL AIRSTRIP LRSA (7442)	154,690	(8,410)	(40)	146,240	20,600	26,450	140,390	4,910	135,480	-	135,480	108,384,156	1.25	1.50
113	VALLI VUE ESTATES LRSA (7443)	118,105	(7,057)	(7)	111,041	13,200	-	124,241	17,320	106,921	-	106,921	76,372,343	1.4000	1.40
114	SKYRANCH ESTATES LRSA (7444)	33,000	(1,817)	6	31,389	3,730	-	35,119	4,040	31,079	-	31,079	23,907,245	1.3000	1.30
115	UPPER GROVER LRSA (7445)	14,160	(232)	(14)	13,914	1,630	-	15,544	1,350	14,194	-	14,194	14,193,981	1.0000	1.00
116	RAVENWOOD LRSA (7446)	16,210	(587)	(205)	15,448	1,880	-	17,328	610	16,718	-	16,718	11,145,222	1.5000	1.50
117	MT PARK ESTATES LRSA (7447)	31,160	(215)	(14)	30,931	3,690	-	34,621	2,360	32,261	-	32,261	32,260,675	1.0000	1.00
118	MT PARK/ROBIN HILL LRSA (7448)	118,310	(5,330)	(192)	134,448	16,100	-	150,548	3,780	146,768	-	146,768	112,898,204	1.3000	1.30
119	CBERRSA (7449-Operations)	3,773,979	(164,190)	567	3,610,366	233,771	22,500	3,821,637	3,592,147	-	84,024	3,508,123	3,189,202,378	1.0000	1.10
119	CBERRSA (7473-Contributing)	2,968,100	160,031	(557)	3,157,564	31,638	-	3,189,202	-	3,189,202	-	3,189,202	3,189,202,378	1.0000	1.00
119	CBERRSA	6,772,079	(4,149)	-	6,767,930	265,409	22,500	7,010,839	229,490	6,781,349	84,024	6,697,325	3,189,202,378	2.1000	2.10
121	EAGLEWOOD CONTRIB SA (7432)	100,120	11,475	(9)	111,596	1,900	-	113,486	-	113,486	-	113,486	270,204,206	0.4200	0.42
122	GATEWAY CONTRIB SA (7439)	2,480	(255)	(2)	2,223	50	-	2,273	-	2,273	-	2,273	7,216,830	0.3150	0.32
123	LAKEHILL LRSA (7451)	47,610	(355)	(16)	47,209	5,690	-	52,899	2,090	50,809	-	50,809	33,872,464	1.5000	1.50
124	TOTEM LRSA (7452)	32,000	(274)	(204)	31,522	3,770	-	35,292	1,630	33,662	-	33,662	22,441,078	1.5000	1.50
125	PARADISE VALLEY LRSA (7453)	11,650	(278)	(6)	11,366	1,350	-	12,716	90	12,626	-	12,626	12,626,180	1.0000	1.00
126	SRW HOMEOWNERS LRSA (7456)	47,270	(1,015)	14	46,269	5,500	-	51,769	-	51,769	-	51,769	34,512,553	1.5000	1.50
129	EAGLE RIVER ST LIGHT SA (7472)	293,405	-	-	293,405	32,326	-	325,731	20,320	305,411	-	305,411	1,067,444,659	0.2851	0.29
142	TALUS WEST LRSA (7433)	95,710	(2,073)	18	93,635	11,230	-	104,865	6,410	98,475	-	98,475	75,750,238	1.3000	1.30
143	UPPER O'MALLEY LRSA (7434)	578,760	26,581	(2,655)	602,676	72,400	-	675,076	18,290	656,786	-	656,786	328,393,175	2.0000	2.00
144	BEAR VALLEY LRSA (7435)	48,300	(1,213)	(26)	47,061	5,660	-	52,721	1,220	51,501	-	51,501	34,333,929	1.5000	1.50
145	RABBIT CRK VIEW & HTS LRSA (7436)	80,340	(3,827)	26	76,539	9,150	-	85,689	1,150	84,539	-	84,539	33,815,518	2.5000	2.50
146	VILLAGES SCENIC PKWAY LRSA (7437)	13,380	4,280	(30)	17,630	2,100	-	19,730	410	19,320	-	19,320	19,319,748	1.0000	1.00
147	SEQUOIA ESTATES LRSA (7438)	23,780	(1,154)	(8)	22,618	2,690	-	25,308	4,450	20,858	-	20,858	13,905,641	1.5000	1.50
148	ROCKHILL LRSA (7431)	45,200	(730)	(3)	44,467	5,310	-	49,777	4,930	44,947	-	44,947	29,964,917	1.5000	1.50
149	SOUTH GOLDEN VIEW LRSA (7440)	510,310	(2,965)	(735)	506,610	60,720	-	567,330	2,090	565,240	-	565,240	314,022,171	1.8000	1.80
162	ERICHUGIAK PARKS & RECS (5471-debt)	382,197	1,610	-	383,807	3,861	-	387,668	-	387,668	-	387,668	3,466,623,413	0.1061	0.11
162	ERICHUGIAK P&R (5115,5119,5470,5473)	1,842,844	(64,173)	39,799	1,816,470	496,204	34,520	2,280,154	546,842	1,733,312	-	1,733,312	3,466,623,413	0.5000	0.50
162	ERICHUGIAK PARKS & RECS (5474)	1,381,657	(368,990)	(160)	1,012,487	27,498	-	1,039,985	-	1,039,985	-	1,039,985	3,466,623,413	0.3000	0.30
162	ERICHUGIAK PARKS & RECS (5474)	3,596,698	(431,553)	39,619	3,194,764	527,563	34,520	3,687,807	546,842	3,140,965	-	3,140,965	3,466,623,413	0.9061	0.91
TOTAL FUNDS OUTSIDE MOA TAX CAP		16,183,517	(582,550)	35,397	15,636,364	1,473,501	121,530	16,982,335	998,042	15,984,293	84,024	15,900,271	11,185,326,199	40.4486	40.47
TOTAL 2008 PRELIMINARY BUDGET		421,310,251	(4,905)	119,897	421,425,244	110,251,857	136,163,588	395,513,513	155,657,177	239,856,336	2,561,206	237,295,131	207,067,008,117	48.1847	48.21

SUMMARY OF PROPERTY TAXES

29

General Government Tax Rate Trends

Taxing District	2001	2002	2003	2004	2005	2006	2007**	2008**	2009**	2010
School District	8.20	7.81	7.37	7.26	7.59	7.13	6.80	6.94	7.18	7.44
1	9.83	9.36	9.24	8.94	8.70	8.17	7.75	7.95	8.32	7.74
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	6.19	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	5.61
3	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	7.74
4	4.59	4.81	4.89	4.57	4.11	4.43	4.23	3.4	4.32	4.32
5	6.40	6.42	6.00	6.22	6.10	5.47	5.58	5.68	5.85	5.87
8	9.79	9.33	9.23	8.92	8.69	8.15	7.75	7.95	8.32	7.74
* 9	5.46	5.63	5.39	5.34	5.32	4.79	4.56	4.7	4.85	4.95
* 10, 50	8.26	8.42	7.95	8.62	8.59	7.87	7.52	7.62	7.80	7.96
12	8.95	8.84	8.39	8.77	8.59	7.79	7.91	8.1	8.30	8.36
15	1.24	1.56	1.50	1.10	0.64	0.46	0.23	0.37	0.49	0.45
* 16	3.64	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12
* 22, 51	7.44	7.73	7.19	7.64	7.62	7.02	6.79	6.84	7.02	7.09
* 23, 43	5.46	5.63	5.39	5.34	5.32	4.79	4.56	4.7	4.85	4.95
30	6.44	6.74	6.31	6.75	6.62	6.11	5.79	5.85	6.05	6.13
36					7.19	6.60	6.66	6.85	7.05	7.11
37	6.19	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	6.91
42	7.25	6.92	6.85	6.37	6.10	5.83	5.42	5.53	5.87	5.25
46	6.38	6.54	6.28	6.74	6.91	6.33	6.04	6.15	6.28	6.28
47	4.51	4.80	4.57	4.82	4.84	4.47	4.22	4.29	4.44	4.35
* 55	3.64	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12
* 56		3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	3.12

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

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

2010 Mill Levy by District - AO No. 2010 - 31(S) as amended

Taxing District	101 Area wide	101 School	104 Fire	105 Roads & Drainage	151 Police	161 Parks & Recreation	Various Limited Road Service Areas	118, 119, 121, 122 Various Rural Road Service Areas	129 Eagle River Street Lights Service Areas	102 Area Levy	2010 Actual Levy	Taxing District
1	0.45	7.44	1.83	2.13	2.67	0.66					15.18	1
2	0.45	7.44	1.83		2.67	0.66					13.05	2
3	0.45	7.44	1.83	2.13	2.67	0.66					15.18	3
4	0.45	7.44								3.87	11.76	4
5	0.45	7.44		2.75	2.67						13.31	5
8	0.45	7.44	1.83	2.13	2.67	0.66					15.18	8
9	0.45	7.44	1.83		2.67		1.25				13.64	9
10	0.45	7.44	1.83		2.67	0.91		2.10			15.40	10
11	0.45	7.44	1.83		2.67						12.39	11
12	0.45	7.44	1.83	2.75	2.67	0.66					15.80	12
15	0.45	7.44			2.67						7.89	15
16	0.45	7.44			2.67						10.56	16
19	0.45	7.44	1.83		2.67	0.66	2.00				15.05	19
20	0.45	7.44	1.83		2.67	0.66	1.30				14.35	20
21	0.45	7.44	1.83		2.67	0.66	2.50				15.55	21
22	0.45	7.44	0.96		2.67	0.91		2.10			14.53	22
23	0.45	7.44	1.83		2.67		2.50				14.89	23
28	0.45	7.44	1.83		2.67	0.66	1.50				14.55	28
30	0.45	7.44	1.83		2.67	0.91		2.10			13.57	30
31	0.45	7.44	1.83		2.67	0.66	1.80				14.85	31
32	0.45	7.44	1.83		2.67	0.66	1.25				14.30	32
33	0.45	7.44	1.83		2.67	0.66	1.30				14.35	33
34	0.45	7.44	1.83		2.67	0.66	1.40				14.45	34
35	0.45	7.44	1.83		2.67	0.66	1.00				14.05	35
36	0.45	7.44	1.83		2.67	0.66	1.50				14.55	36
37	0.45	7.44	1.83		2.67	0.66		1.30			14.35	37
40	0.45	7.44	1.83		2.67	0.66	1.50				14.55	40
41	0.45	7.44	1.83		2.67	0.66	1.00				14.05	41
42	0.45	7.44		2.13	2.67						12.69	42
43	0.45	7.44	1.83		2.67		1.50				13.89	43
44	0.45	7.44	1.83		2.67	0.66	1.00				14.05	44
45	0.45	7.44	1.83		2.67	0.66	1.50				14.55	45
46	0.45	7.44	1.83		2.67	0.91		0.42			13.72	46
47	0.45	7.44			2.67	0.91		0.32			11.79	47
48	0.45	7.44	1.83		2.67	0.66	1.00				14.05	48
50	0.45	7.44	1.83		2.67	0.91		2.10	0.29		15.69	50
51	0.45	7.44	0.96		2.67	0.91		2.10	0.29		14.82	51
52	0.45	7.44	1.83		2.67	0.66	1.50				14.55	52
53	0.45	7.44	1.83		2.67	0.66	1.50				14.55	53
54	0.45	7.44	1.83		2.67	0.66	1.50				14.55	54
55	0.45	7.44			2.67		1.80				12.36	55
56	0.45	7.44			2.67		1.50				12.06	56

NOTE: District 6 was subsumed to District 18, District 7 was subsumed to District 2, District 11 is the Anchorage Landfill, District 14 & 18 were subsumed to district 3 and District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA.

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

Taxing District	School District	Areawide ¹	Fire	Roads	Police	Parks & Rec	MOA Subtotal	ASD & MOA Total
1	744	\$45	\$183	\$213	\$267	\$66	\$774	\$1,518
* 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	744	45	183	-	267	66	561	1,305
3	744	45	183	213	267	66	774	1,518
4	744	45	141	81	-	165	432	1,176
5	744	45	-	275	267	-	587	1,331
8	744	45	183	213	267	66	774	1,518
* 9, 23, 43	744	45	183		267	-	495	1,239
* 10, 50	744	45	183	210	267	91	796	1,540
12	744	45	183	275	267	66	836	1,580
15	744	45	-	-	-	-	45	789
* 16, 55, 56	744	45	-	-	267	-	312	1,056
* 22, 51	744	45	96	210	267	91	709	1,453
30	744	45	-	210	267	91	613	1,357
36	744	45	183	150	267	66	711	1,455
37	744	45	183	130	267	66	691	1,435
42	744	45	-	213	267	-	525	1,269
46	744	45	183	42	267	91	628	1,372
47	744	45	-	32	267	91	435	1,179

¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

* Property taxes 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.

2010 Property Tax by Fund

Fund		3/31/2010 Assessed Values	2010 Tax Cost	Mill	2010
0101	Area Wide	31,455,772,186	14,106,241	0.4484	0.45
0102	City SA	6,880,654,782	-	-	-
0104	Chugiak Fire SA	1,086,671,484	1,040,158	0.9572	0.96
0105	Glen Alps	108,563,263	298,549	2.7500	2.75
0106	Girdwood Valley SA	483,113,652	1,866,898	3.8643	3.87
0108	SA35	17,873,752,856	-	-	-
0111	Birchtree/Elmore LRSA	174,166,876	261,250	1.5000	1.50
0112	Campbell Airstrip	108,384,156	135,480	1.2500	1.25
0113	Valli-Vue Estates	76,372,343	106,921	1.4000	1.40
0114	Skyranch Estates	23,907,245	31,079	1.3000	1.30
0115	Upper Grover	14,193,981	14,194	1.0000	1.00
0116	Raven Woods	11,145,222	16,718	1.5000	1.50
0117	Mt. Park Estates	32,260,675	32,261	1.0000	1.00
0118	Mt. Park/Robin Hill RRSA	112,898,204	146,768	1.3000	1.30
0119	CBERRRSA	3,189,202,378	6,697,325	2.1000	2.10
0121	Eaglewood	270,204,206	113,486	0.4200	0.42
0122	Gateway	7,216,830	2,273	0.3150	0.32
0123	Lakehill	33,872,464	50,809	1.5000	1.50
0124	Totem	22,441,078	33,662	1.5000	1.50
0125	Paradise Valley South	12,626,180	12,626	1.0000	1.00
0126	SRW Homeowners	34,512,553	51,769	1.5000	1.50
0129	ER Streetlight SA	1,067,444,659	305,411	0.2861	0.29
0131	Anchorage Fire SA	29,577,065,841	54,054,302	1.8276	1.83
0141	ARDSA	24,758,951,435	52,760,924	2.1310	2.13
0142	Talus West	75,750,238	98,475	1.3000	1.30
0143	Upper O'Malley	328,393,175	656,786	2.0000	2.00
0144	Bear Valley	34,333,929	51,501	1.5000	1.50
0145	Rabbit Creek View	33,815,518	84,539	2.5000	2.50
0146	Villages Scenic Pkwy	19,319,748	19,320	1.0000	1.00
0147	Sequoia Estates	13,905,641	20,858	1.5000	1.50
0148	Rockhill	29,964,917	44,947	1.5000	1.50
0149	S. Goldenvue Area	314,022,171	565,240	1.8000	1.80
0151	Anch Police	30,907,912,720	82,438,612	2.6672	2.67
0161	Anch Parks & Rec	27,248,007,762	18,034,780	0.6619	0.66
0162	ER-Chugiak Park	3,466,623,413	3,140,969	0.9061	0.91
0181	Building Safety SA	27,179,564,336	-	-	-
Total Tax Cost			<u>237,295,131</u>		
MOA Average Tax Rate			7.54		
Anch School District Tax Rate			7.44		
Total Average Tax Rate			<u>14.98</u>		
Girdwood:					
	(Dept ID 3550)		678,179	1.4058	1.41
	(Dept ID 5480)		391,283	0.8111	0.81
	(Dept ID 7460)		797,437	1.6531	1.65
Girdwood Total			<u>1,866,899</u>	<u>3.8700</u>	<u>3.87</u>

2010 Personnel Benefit Rates

	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>IBEW</u>	<u>Oper Eng</u>
MOA 401 K Contribution	2.00%	-	-	-	-
Retirement	22.00%	22.00%	22.00%	20.49% *	18.00% *
Social Security	2.25%	1.30%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Leave cash-out	9.30%	3.87%	6.69%	6.69%	6.69%
Unemployment Compensation	0.20%	0.20%	0.20%	0.20%	0.20%
	37.20%	28.82%	36.54%	35.03%	32.54%

Medical/Dental/Life/LTD Insurance:

<u>Employee Group</u>	<u>Budget Cost</u>	<u>Monthly Cost</u>
Police (Sworn)	\$18,252	\$1,521
Police (Non-Sworn)	\$17,916	\$1,493
Fire	\$18,264	\$1,522
AMEA	\$16,080	\$1,340
IBEW/Carpenters	\$15,624	\$1,302
Local 71 (Laborers)	\$14,400	\$1,200
Teamsters	\$15,456	\$1,288
Plumbers	\$16,068	\$1,339
Operating Engineers	\$12,876	\$1,073
Non-represented & Execs	\$16,080	\$1,340
Assembly Members	\$5,748	\$479

* IBEW and Operating Engineers do not participate in PERS

Overtime By Department

Department	2009		2010
	Revised Budget	Expended at 12/31/09	Revised Budget
Assembly	\$ 9,000	\$ 13,211	\$ 9,000
Chief Fiscal Officer	-	482	-
Community Planning and Development	-	-	-
Development Services	252,060	124,820	252,060
Employee Relations	13,860	2,323	13,860
Equal Rights Commission	-	460	-
Equal Opportunity	-	-	-
Finance	85,000	83,084	85,000
Fire	1,559,962	2,533,481	2,409,962
Health and Human Services	11,900	8,134	11,900
Heritage Land Bank	-	-	-
Information Technology	29,470	7,376	29,470
Internal Audit	-	-	-
Library	34,150	2,160	34,150
Maintenance and Operations	885,243	608,549	806,570
Mayor	-	-	-
Municipal Attorney	-	498	-
Municipal Manager	-	287	-
Management and Budget	6,990	-	6,990
Parks and Recreation	79,230	66,120	67,230
Planning	60,100	30,096	48,000
Police	3,742,000	2,615,208	3,842,001
Project Management and Engineering	209,550	192,515	138,550
Public Transportation	370,710	534,982	360,810
Purchasing	-	-	-
Traffic	166,527	165,287	166,527
General Government Total	<u>\$ 7,515,752</u>	<u>\$ 6,989,073</u>	<u>\$ 8,282,080</u>

Personnel Summary by Department

Department	2009 Revised Budget				2010 Revised Budget			
	FT	PT	Tmp	Total	FT	PT	Tmp	Total
Assembly	23	-	-	23	23	-	-	23
Chief Fiscal Officer	2	-	-	2	2	-	-	2
Development Services	86	-	1	87	65	1	-	66
Community Planning and Development	84	40	34	158	5	-	-	5
Employee Relations	20	-	-	20	18	1	-	19
Equal Rights Commission	6	2	-	8	6	2	-	8
Finance	106	-	-	106	101	1	-	102
Fire	398	-	-	398	376	2	-	378
Health and Human Services	70	9	-	79	61	8	-	69
Heritage Land Bank	8	2	-	10	8	-	-	8
Information Technology	89	1	-	90	77	-	-	77
Internal Audit	4	1	-	5	4	1	-	5
Library					69	28	-	97
Maintenance and Operations	163	1	31	195	157	1	31	189
Management and Budget	7	-	-	7	7	-	-	7
Mayor	9	-	-	9	9	-	-	9
Municipal Attorney	57	1	-	58	56	-	1	57
Municipal Manager	14	3	-	17	14	2	-	16
Parks and Recreation	82	58	132	272	76	60	169	305
Planning	34	-	-	34	31	-	-	31
Police	572	-	-	572	545	-	-	545
Project Management and Engineering	62	-	5	67	56	1	-	57
Public Transportation	152	-	-	152	146	-	-	146
Purchasing	14	-	-	14	13	-	-	13
Traffic	50	1	2	53	45	1	5	51
Total General Government	2,112	119	205	2,436	1,970	109	206	2,285

Submitted By: Chairman of the Assembly at
the Request of the Mayor
Prepared By: Office of Management and
Budget
For Reading: March 23, 2010

CLERK'S OFFICE

APPROVED

ANCHORAGE, ALASKA

Date: 4-27-10 AR 2010 - 104

1
2 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND
3 APPROPRIATING FUNDS FOR THE 2010 ANCHORAGE WATER AND WASTEWATER
4 UTILITIES AND THE 2010 SOLID WASTE SERVICES UTILITY OPERATING BUDGETS
5

6
7 WHEREAS, the approved 2010 budget for the Municipal Utilities was effective on January 1, 2010,
8 per AO 2009 - 118 (S) as Amended.
9

10 WHEREAS, the Anchorage Water and Wastewater Utilities and Solid Waste Services Utility have
11 recommended through the Mayor revisions to fund appropriations for 2010; now, therefore,
12

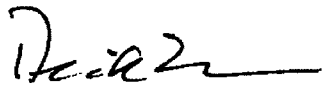
13 THE ANCHORAGE ASSEMBLY RESOLVES:
14

15 Section 1. The amounts set forth for the 2010 fiscal year for the following utilities are hereby
16 appropriated for the 2010 fiscal year:
17

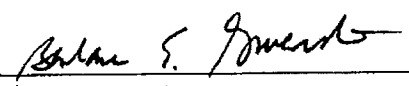
	2010 Approved Budget	Revision	2010 Revised Budget
18 Fund Utility			
19 540 Anchorage Water Utility	\$ 48,155,000	\$ 25,000	\$ 48,180,000
20 550 Anchorage Wastewater Utility	37,876,000	\$ 25,000	37,901,000
21 560 Refuse Collections	8,626,228	\$ 50,000	8,676,228
22 562 Solid Waste Disposal	18,858,287	\$ (255,698)	18,602,589

23
24
25 Section 2. This resolution shall take effect immediately upon passage and approval by the
26 Assembly.
27

28 PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2010.
29
30
31


Chair of the Assembly

32
33 ATTEST:
34

35 
36
37 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 206-2010

Meeting Date: March 23, 2010

1 FROM: MAYOR

2
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
4 REVISING AND APPROPRIATING FUNDS FOR THE 2010
5 ANCHORAGE WATER AND WASTEWATER UTILITIES AND THE
6 2010 SOLID WASTE SERVICES UTILITY OPERATING BUDGETS
7

8 Assembly Resolution 2010-104 reflects the Anchorage Water and Wastewater Utility and
9 Solid Waste Services proposed revisions to their 2010 Operating Budgets.
10

11 Anchorage Water and Wastewater Utility (AWWU) recommendation is per AWWU Board
12 Resolution 2010-1: a budget increase of \$25,000 for Anchorage Water Utility and \$25,000
13 for Anchorage Wastewater Utility to restore \$50,000 in funding for a contribution to
14 Anchorage Economic Development Corporation.
15

16 Solid Waste Services budget recommendation is due to restructuring the management of
17 following public services:

- 18 • MOA paper recycling
- 19 • Servicing downtown sidewalk trash cans
- 20 • Spring clean-up services
21

22 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE RESOLUTION OF
23 THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS
24 FOR THE 2010 ANCHORAGE WATER AND WASTEWATER UTILITIES AND THE
25 2010 SOLID WASTE SERVICES UTILITY OPERATING BUDGETS
26

27 Prepared by: Office of Management and Budget

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

29 Concur: Lucinda Mahoney, CFO

30 Concur: George J. Vakalis, Municipal Manager

31 Respectfully submitted: Daniel A. Sullivan, Mayor
32

AR 2010-104

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

Prepared by: Anchorage School District
For Reading: March 2, 2010

CLERK'S OFFICE

APPROVED

ANCHORAGE, ALASKA

Date: 3-23-10 AO NO. 2010-19

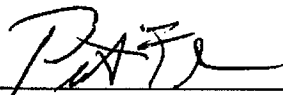
AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT
OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL
DISTRICT FOR ITS FISCAL YEAR 2010-2011 AND DETERMINING AND
APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET
AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

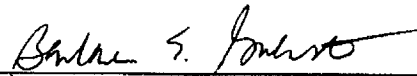
Section 1. That the FY 2010-2011 Proposed Anchorage School District
Financial Plan in the amount of \$789,443,892 has been approved by the Anchorage
Assembly and that, of said amount, the amount of \$234,759,972 is the amount of
money to be contributed from local property taxes or other local sources and is
hereby appropriated for school purposes to fund the School District for its
2010-2011 fiscal year.

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

PASSED AND APPROVED by the Anchorage Assembly, this 23rd day of
March 2010.


Chair of the Assembly

ATTEST


Municipal Clerk

1 MUNICIPALITY OF ANCHORAGE

2
3 ASSEMBLY MEMORANDUM

4
5 AM 73-2010

6
7 Meeting Date: March 2, 2010

8
9 FROM: ANCHORAGE SCHOOL DISTRICT

10
11 SUBJECT: AO 2010-19 ANCHORAGE SCHOOL DISTRICT
12 FY 2010-2011 FINANCIAL PLAN

13
14 **PROPOSED FINANCIAL PLAN**

15
16 The Anchorage School Board has approved the Proposed Financial Plan for
17 FY 2010-2011 in the amount of \$789,443,892. This includes individual fund
18 budgets currently projected as follows:

	Proposed FY 2010-2011 <u>Financial Plan</u>
General Fund	\$ 617,010,000
Food Service Fund	17,809,900
Debt Service Fund	87,423,992
Local/State/Federal Grants Fund	<u>67,200,000</u>
Total – All Funds	<u>\$ 789,443,892</u>

22
23
24
25
26
27
28
29 It is requested that the Anchorage Assembly approve local property taxes in the
30 amount of \$234,759,972 and the upper limit spending authorization of
31 \$789,443,892 for FY 2010-2011.

32
33 **THE BUDGETING PHILOSOPHY**

34
35 The budget provides a financial blueprint for the Anchorage School District's
36 educational goals. When developing the budget, the Anchorage School District
37 has an obligation to its many stakeholders—the students, parents, employees,
38 and community members—to consider each group's priorities and balance them
39 with the district's stated mission of "educating all students for success in life."
40 The FY 2010-2011 budget projections reflect the district's on-going efforts to
41 achieve this balance, maximize performance and contain costs. The budget
42 development process is mindful of the district's Six-Year Instructional Plan with
43 the responsibility of designating financial and human resources within
44 projected revenues.

1 Over the last couple of months the administration presented the FY 2010-2011
2 Preliminary Financial Plan to the School Board and the public at First and
3 Second Readings of the district's FY 2010-2011 Financial Plan. At the end of the
4 Second Reading on February 4, 2010, the School Board approved the Proposed
5 FY 2010-2011 Financial Plan of \$789,443,892 by unanimous vote. Attached
6 Exhibit 1 is a copy of ASD Memorandum #192 (2009-2010) that outlines the
7 budgeting process for all funds taken by the School Board and administration
8 for FY 2010-2011 as of February 4, 2010.

9 10 **GENERAL FUND**

11
12 Last June the school district sought early discussions with the Anchorage
13 Assembly to provide an indication of what the district could expect from the
14 Municipal Assembly property tax contribution to the ASD General Fund. On
15 Tuesday October 27, 2009, AR NO. 2009-250(S), *a resolution of the Anchorage*
16 *Assembly regarding the annual operating budget of the Anchorage School District for its*
17 *fiscal year 2010-2011* was submitted. After a discussion which included clarifying
18 amendments, AR NO. 2009-250(S) as amended was approved; the Anchorage
19 Assembly anticipated approving up to \$191,994,683 in property tax revenue and
20 up to \$4,799,867 in additional property tax revenue for additional General Fund
21 spending for functions currently operated or funded by the Municipality. After
22 discussions with the municipal staff, \$1,214,575 (half the cost) for the School
23 Resource Officers and \$6,600 for the eliminated discounted fare bus passes for
24 students for a total of \$1,221,175 was included in the ASD FY 2010-2011 Financial
25 Plan.

26
27 With direction from the School Board, the administration developed the General
28 Fund budget using the Joint Legislative Education Funding Task Force
29 recommendation to the Alaska Public School Funding formula. The School Board
30 also approved using a portion of the undesignated fund balance as a funding
31 source while still maintaining an undesignated funds balance of approximately
32 3.5 percent of the FY 2010-2011 projected budget. In addition, the district will
33 designate the amount to uphold the agreement with the municipality to maintain
34 a fund balance in the General Fund at year end in an amount equal to or greater
35 than 8.25 percent of the total revenues from local tax appropriation to enhance
36 the bond rating for Municipality of Anchorage.

37
38 Exhibit 1 details all revenue and expenditure categories and the assumptions
39 taken in preparing the FY 2010-2011 Financial Plan as of February 4, 2010.
40 Exhibit 1 and the attachments primarily focus on the General Fund as this is the
41 main fund supporting the educational needs of our students.

1 Attachments to Exhibit 1 include:

- 2
- 3 • Revenue and Expenditure schedules at the time of School Board approval
- 4 (Attachment A)
- 5
- 6 • School Board Approved Revisions on January 28, 2010 (Attachment B)
- 7
- 8 • Summary of Major Budgeted Revenue Increases and Decreases
- 9 Summary of Major Budgeted Expenditure Increases and Decreases
- 10 (Attachment C)
- 11

12 OTHER FUNDS

13

14 **Food Service Fund**— This fund is used to budget and account for operations of

15 the Student Nutrition Program. The budget for this fund covers both the direct

16 and indirect cost of providing meals to students and is self-supporting. These

17 projections do not include any increases in meal prices and it is projected that no

18 local tax support will be required for the Food Service Fund in FY 2010-2011.

19

20 **Debt Service Fund**—This fund is used to budget and account for principal and

21 interest payments on existing school bonds as well as the revenues necessary to

22 fund these expenditures. Some of the District's bonds receive State debt

23 reimbursement which varies depending on the year the bond proposition was

24 approved.

25

26 **Local/State/Federal Grants Fund**—Expenditures in the Local/State/Federal

27 Grants Fund are offset by matching revenues. Revenues available through

28 grants for these projects include competitively awarded grant funds, most of

29 which are subject to annual federal and State appropriations. Ongoing

30 monitoring between March and June 2010 of these grants including any future

31 funding from the American Recovery and Reinvestment Act (ARRA), will help

32 determine if adjustments should be made.

33

34 FISCAL YEAR BUDGET COMPARISON

35

36 The following schedule compares by fund the FY 2010-2011 projected

37 revenue/expenditure budgets with those currently approved for FY 2009-2010.

38 At this time, unknowns still remain such as, mandated services, and the effects of

39 ARRA that will require further action by the School Board and Anchorage

40 Assembly.

REVENUE/EXPENDITURE BUDGETS

<u>Fund</u>	<u>Revised Budget FY 2009-2010</u>	<u>Proposed Budget FY 2010-2011</u>	<u>% Over /(Under) Prior Year</u>
General	\$598,467,232	\$617,010,000	3.10%
Food Service	16,828,000	17,809,900	5.83%
Debt Service	85,907,658	87,423,992	1.77%
Local/State/Federal Grants	62,200,000	67,200,000	8.04%
Stimulus Funds	<u>67,437,190</u>	<u>-0-</u>	(100.0)%
All Funds	<u>\$830,840,080</u>	<u>\$789,443,892</u>	(4.98)%

TAXES

	<u>Revised FY 2009-2010</u>	<u>Proposed Budget FY 2010-2011</u>	<u>Increase</u>
General Fund	\$191,913,748	\$191,994,683	\$ 80,935(a)
Allowable for shared services		1,221,175	1,221,175
Debt Service	<u>41,033,834</u>	<u>41,544,114</u>	<u>510,280</u>
All Funds	<u>\$232,947,582</u>	<u>\$234,759,972</u>	<u>\$1,812,390</u>

(a) Includes an additional \$80,935 of taxes per AR NO.2009-250(S) as amended.

STUDENT ENROLLMENT PROJECTIONS

	<u>FY 2009-2010 Actuals Sept. 30, 2009</u>	<u>FY 2010-2011 Projected Sept. 30, 2010</u>	<u>Change Over Prior Year's Actual</u>
Enrollment	49,243	49,596	353
Full Time Equivalent (FTE)	49,049	49,338	289

SUMMARY

The FY 2010-2011 Proposed Financial Plan is consistent with the Anchorage School Board's continuing commitment to providing the best possible educational program for all students using available resources. **The Anchorage School District requests the full support of the Anchorage Assembly for this budget.** Our community's students deserve an excellent education which can only be achieved by consistently meeting their needs and setting high standards. The district's programs require continued improvement and our workforce

1 needs the stability of attracting and retaining the best quality employees we can
2 recruit. The district understands student success is the community's highest
3 priority, and has incorporated citizen and agency concerns in this budget by
4 directing funds to those programs that directly and effectively enhance student
5 achievement. We are grateful for the community and staff support that
6 contributed to the development of this budget and look forward to approval by
7 the Anchorage Assembly.

8
9 Respectfully submitted,

10 *Carol Comeau*
11

12 Carol Comeau
13 Superintendent
14
15
16
17

18 Attachments
19 CC/JS/MSL

ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

ASD MEMORANDUM #192 (2009-2010)

February 4, 2010

TO: SCHOOL BOARD

FROM: OFFICE OF THE SUPERINTENDENT *Carol Comeau*

SUBJECT: FY 2010-2011 PROPOSED FINANCIAL PLAN (Second Reading)

ASD Goals: *Ensure public accountability through continued preparation and publication of budget basics, and budget; and effective communications with students, staff, parents, community and government at all levels.*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve and authorize the Superintendent to prepare the Anchorage School District's FY 2010-2011 Proposed Financial Plan as set forth in the projected revenue and expenditure schedules in the memorandum (Attachment A). The total budget recommended is \$789,443,892. This includes individual fund budgets currently projected as follows:

	(First Reading) FY 2010-2011 <u>Financial Plan</u>	(Second Reading) FY 2010-2011 <u>Financial Plan</u>
General Fund	\$ 616,010,000	\$ 617,010,000
Food Service Fund	17,809,900	17,809,900
Debt Service Fund	87,423,992	87,423,992
Local/State/Federal Grants Fund	<u>67,200,000</u>	<u>67,200,000</u>
Total - All Funds	<u>\$ 788,443,892</u>	<u>\$ 789,443,892</u>

The total of local tax contribution to be requested is \$234,759,972.

It is further recommended that the School Board authorize the Superintendent to adjust the budget expenditure ceiling and the local tax contribution above in accordance with any adjustment to the implementation of AR NO. 2009-250(S), additional State approved funding, enrollment or any changes in charter schools or any other economic changes that may impact the FY 2010-2011 Financial Plan.

PERTINENT FACTS:

UPDATED INFORMATION REFLECTED IN THE SECOND READING

During the first reading of the FY 2010-2011 Proposed Financial Plan, the superintendent indicated that after having just received the Federal Impact Aid payment for the current year, the administration was reviewing the projected amount of Federal Impact Aid included in next year's budget to determine if it could be increased. The superintendent also indicated that if additional revenue is identified, the intention is to reinstate a portion of the class size increase. After review of the amount of Federal Impact Aid (excluding payments received for prior year adjustments) received over the last five years and the continued anticipated presence of the military in Anchorage, it is anticipated that the amount of Federal Impact Aid revenue can be increased by \$1.5 million, from \$13.5 million to \$15.0 million. In addition, based on the formula for calculating funding received from the Alaska Public School Funding Program, the additional Federal Impact Aid revenue reduces the amount that will be received from this state source by approximately \$500,000, from \$312.9 million to \$312.4 million. The net amount of additional revenue is approximately \$1.0 million.

Based on the increased revenue which increases the upper limit of the General Fund budget by \$1.0 million, the administration is recommending that these funds be used to add back 12 teaching positions, which will partially reinstate the class size at the elementary level. Instead of a class size increase of .75 FTE in grades two through six, the class size will be increased by .25 FTE.

The total budget recommendation for the four funds—General, Food Service, Debt Service and Local/State/Federal Grants Funds has been adjusted to reflect the above General Fund revision. The revised total of the FY 2010-2011 Proposed Financial Plan (Second Reading) is \$789,443,892.

With on-going education funding discussions by interested parties, or any mandated expenditures brought to our attention, it is recommended that the School Board not make any expenditure adjustments at this time. As updated information becomes available, it will be included in the FY 2010-2011 Financial Plan after the Legislative session ends this spring.

THE BUDGETING PROCESS

The budget provides a blueprint for the Anchorage School District's educational goals. When developing the budget, the Anchorage School District has an obligation to its many stakeholders—the students, parents, employees, and community members—to consider each group's priorities and balance them

with the district's stated mission of educating all students for success in life. The FY 2010-2011 budget projections reflect the district's on-going efforts to achieve this balance, maximize performance, and contain costs.

These projections for FY 2010-2011 are prepared using the most current information available. Existing funds and cost savings are directed to district programs to ensure that progress is made in achieving the current School Board goals. The budget development process is mindful of the District's School Board goals with the responsibility of designating financial and human resources within projected revenues.

BUDGET DEVELOPMENT

The budget continues to realign the district's priorities, as budgeting is a progressive process. The balanced budget concept, Alaska Public School Funding, and the local property tax limitation necessitate early predictions of both revenues and expenditures. Schools and departments review their programs and responsibilities; assess what is being done during the current fiscal year and what progress is being made; begin making plans for next year and future years; and then prepare budget requests based on their program requirements and how they support the Goals and Mission of "educating all students for success in life." Input from the Anchorage Assembly, community forums, community members, parents, students, and staff resulted in change or elimination of existing programs or implementation of new ones. In spite of all the uncertainties the focus still remains on evaluating the need for additional staff, supplies, and other operating expenses. It may be determined that efficiencies can be achieved through better resource management or teaming with other agencies such as with ASD supporting the Municipality with the school resource officer expenditures.

On November 2, 2009, a School Board FY 2010-2011 financial planning work session was held. The revenue projections were based on the Governor and Legislature forward funding the third and final year adjustments to the Alaska School Public Funding formula approved during the Twenty-fifth Legislative session. The administration continued to include in the projections employee relief provided by the state for the Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) multi-employer cost-sharing plans. The state on behalf of the district funds the portion of the unfunded past service and current normal cost rates in excess of levels specified in statute of 12.56 percent for TRS and 22.00 percent for PERS.

At the work session, the School Board also gave guidance to use a portion of the undesignated fund balance as a revenue source while maintaining a balance in

the undesignated fund balance of 3.5 percent of the FY 2010-2011 projected budget.

On October 27, 2009, the Anchorage Assembly approved AR NO. 2009-250(S), a resolution indicating the Anchorage Assembly anticipated approving up to \$191,994,683 in property tax revenue and up to \$4,799,867 in additional property tax revenue for additional General Fund spending for district-related functions currently operated or funded by the Municipality. At the time of the School Board work session, discussions between the municipality and district included transferring half of the cost for the school resource officers to the district budget and providing additional property tax revenue to support the expenditures being transferred. The district continues to discuss with the municipality the feasibility for additional cost sharing expenditures.

On November 9, 2009, based on the guidelines given at the November 2, 2009 work session including discussion relative to the Anchorage Assembly's resolution on property taxes, the School Board approved for planning purposes an upper limit spending authorization for the General, Food Service, Debt Service and Local/State/Federal Grants Funds of \$789,146,316, ASD Memorandum #98 (2009-2010). The School Board further approved that the budget ceiling could be adjusted based on further review and for additional functions currently operated by the municipality that would qualify under the resolution approved by the Assembly.

During the past two months as the administration proceeded forward in preparing a FY 2010-2011 Preliminary Financial Plan in which expenditures would equal revenues, the district's mission of "educating all students for success in life" was always at the forefront. It was also recognized that this could not be accomplished without support and maintenance departments. Review and reassessment of assumptions and parameters were made again. Updated and new information was incorporated. Assessment of workload and reorganization within departments to improve efficiencies were made.

At the First Reading on January 28, 2010, updated information was provided on the major components of the tax cap limitation. The Alaska Department of Labor just released the population for 2009 for Anchorage, a component of the property tax cap limitation. The Anchorage population used in the five-year population formula increased the five-year average from .5 percent to .9 percent for an additional \$767,979 more than the \$4,574,493 previously reported for a total of \$5,342,472. Based on the current implementation of AR NO. 2009-250(S) the \$5,342,472 allowed within the Municipality of Anchorage Charter property tax limitation is not available to the ASD due to the flat local property tax funding imposed by the Anchorage Assembly for FY 2010-2011.

Since the Anchorage Assembly set the local property tax contribution that supports the ASD Financial Plan at flat funding with the exception of additional tax appropriation if the district assumes expenditures previously under the responsibility of the Municipality, this updated information does not impact the ASD Proposed FY 2010-2011 Financial Plan.

Student enrollment, revenues, and expenditures are projected on a preliminary basis. The following sections on Student Enrollment Projections, General Fund Revenues and Expenditures, and Other Funds summarize the principal financial planning factors involved in preparing these initial FY 2010-2011 projections. Major revenue and expenditure considerations and budget development criteria are also included together with further discussions that have occurred with the Anchorage Assembly and municipal administration and input from the community, employees, parents, and students.

Expenditure Revisions made during the First Reading of FY 2010-2011 Proposed Financial Plan (January 28, 2010)

The School Board considered the FY 2010-2011 Proposed Financial Plan at a special meeting on January 28, 2010 after public testimony. Revisions were made to the General Fund. No revisions were made to the Food Service, Debt Service or the Local/State/Federal Grants Funds. The School Board's revisions during the first reading of the proposed budget are summarized on Attachment B. Listed below is a brief description of the revisions made to the General Fund.

Expenditure Revisions

The General Fund expenditure budget remained the same in total but line items were adjusted in the School Board (1001) and Non-Departmental (1099) budgets. The School Board adjusted line item accounts as follows:

- Reduce School Board Legislative Lobbying Travel —(\$10,000)
- Reduce Other Staff Legislative Lobbying Travel —(\$10,000)
- Eliminate Meals & Food — (\$9,200)
- Increase the unallocated object code (3980) in Non-Department —\$29,200.

At the end of the first reading the total budget recommendation for the four funds —General, Food Service, Debt Service and Local/State/Federal Grants Funds – remained at \$788,443,892.

Expenditure Recommendation for Second Reading

- Partially reinstate class size at the elementary level to 24.25 FTE from 24.75 FTE (12.0 FTE) —(\$1,000,000)

The total budget recommendation for the four funds — General, Food Service, Debt Service and Local/State/Federal Grants Funds has been adjusted to reflect the above General Fund revision. The revised total of the FY 2010-2011 Proposed Financial Plan (Second Reading) is \$789,443,892.

STUDENT ENROLLMENT PROJECTIONS

Student Enrollment—The most significant factor in the budget development process is the number of students served. Enrollment projections are based on enrollment history, which in the past two years has been far from the norm, housing and both demographic and economic considerations. The General Fund budget is developed using the FTE (full-time equivalent) student count, weighing half-day kindergarten at one-half and preschool students at one-half, one-quarter or three-quarters FTE, which is consistent with their programs.

In order to project student enrollment, district staff works closely with the State Demographer, Municipal Department of Public Works, State Department of Labor and the State Bureau of Vital Statistics. The following schedule summarizes the actual and projected student enrollment information for FY 2007-2008 through FY 2010-2011 on both a full count and FTE basis.

	Actuals 2007-2008 <u>9/30/07</u>	Actuals 2008-2009 <u>9/30/08</u>	Actuals 2009-2010 <u>9/30/09</u>	Projected 2010-2011 <u>9/30/10</u>
Total Number	48,457	48,440	49,243	49,596
Change over previous year	(611)	(17)	803	353
FTE (Full-Time Equivalent)	48,211	48,169	49,049	49,338

Variable General Fund expenditures will be revised periodically for changes in enrollment projections. We will continue to review projected enrollment to determine if we need to make adjustments.

GENERAL FUND

The General Fund, consisting of each school's and department's budgets, accounts for the majority of the district's operations and activities. Therefore, this memorandum and most of the subsequent discussion and decisions on

balancing the budget for next year will focus primarily on estimated revenues and expenditures of the General Fund.

Revenues

Alaska Public School Funding Program—The largest single revenue source to the district comes from the Alaska Public School Funding Program. The School Board and the administration greatly appreciate the Governor's and Legislature's early actions to approve forward funding for education and to increase K-12 education funding. FY 2010-2011 will be the third year of the approved forward funding. Support for fluctuations in utility costs, insurance and other expenses affected by inflation, and funding to assist with meeting adequate yearly progress as defined by state and federal regulations requires legislative recognition and action. During this upcoming legislative session, the district will continue to advocate for all students in our communities. Early passage of additional educational funding will ensure solid education programs continue. This is especially important in light of the October 27, 2009 Assembly action approving AR NO. 2009-250(S) as amended, regarding the Municipality of Anchorage property tax contribution to the district's General Fund.

The Alaska Public School Funding Program is based on the average daily membership (ADM)—determined by the district's enrollment and special education intensive count—processed through a school size factor and special needs formula to establish the district's "basic need." The required local contribution and a percentage of the Federal Impact Aid funding that the district receives for federally-connected students is then subtracted from the "basic need" to determine revenue. The Alaska Public School Funding formula defines the required local share as being the lesser of 45 percent of "basic need" or 4 mills times one-half of the annual increase in assessed valuation compared to the 1999 base year of total state assessed full and true valuation of local real estate, inventory and other taxed personal property for the second preceding year, added to the prior year's calculated assessed valuation. **An increase to the assessed valuation reduces the potential amount of Public School Funding revenue.** The Alaska Department of Community and Economic Development notified the district that the assessed valuation for Anchorage has increased from \$34.912 billion to \$35.129 billion.

This program is expected to provide approximately 56.7 percent of the district's General Fund revenues excluding the TRS and PERS projected \$65.97 million annual payment by the state on behalf of the district for the unfunded past service liability in excess of levels specified in statute.

Based on current enrollment projections, the estimated amount of funding from the Alaska Public School Funding Program for FY 2010-2011 is \$312.429 million,

which is \$15.398 million more than current FY 2009-2010 budget. The following factors contribute to the \$15.398 million increase:

• \$100 increase to the Base Student Allocation (BSA) from \$5,580 to \$5,680	\$ 7.221 million
• Increase special education Intensive Needs factor from eleven times to thirteen times for current year budgeted Intensive Needs student population of 809	9.190 million
• Projected reduction of 84 Intensive Needs students for FY 2010-2011	(6.203) million
• Enrollment increase including Quality Schools (48,548 to 49,596)	6.457 million
• Increase from \$34.912 billion to \$35.129 billion in state assessed valuation	(.434) million
• Federal Impact Aid	<u>(.833) million</u>
Alaska Public School Funding Increase	<u>\$15.398 million</u>

Local Property Taxes/Shared Services—The local property tax contribution is the district's second largest General Fund revenue source. In the past, the district maximum local property tax revenue has been based on the taxes available under the local property tax charter limitation independent of the municipality's share of the tax cap. The local property tax charter limitation provides for an annual adjustment for inflation, five-year Anchorage population change, operations and maintenance on new voter-approved facilities, and new construction.

For FY 2010-2011, this does not appear to be the case. The Anchorage Assembly has indicated that the projected local property tax revenue for FY 2010-2011 will be based on the October 27, 2009 approval by the Anchorage Assembly of AR NO. 2009-250(S), *a resolution of the Anchorage Municipal Assembly regarding the annual operating budget of the Anchorage School District for its fiscal year 2010-2011*. After a discussion which included clarifying the amendments, AR NO. 2009-250(S), as amended was approved. The Anchorage Assembly anticipates approving flat funding \$191,994,683 in property tax revenue (amount eligible under the tax cap limitation for FY 2009-2010 rather than for FY 2010-2011) and up to \$4,799,867 in additional property tax revenue for additional General Fund spending for functions currently operated or funded by the Municipality. Included in these projections are half of the cost of the school resource officers (\$1,214,575) and elimination of the discounted fare program passes (\$6,600) for students for a total of \$1,221,175 of additional allowable property tax revenue **along with the corresponding expenditures** leaving a balance of \$3,578,692 to be used for cost sharing expenditures between the municipality and district. The district continues to discuss the feasibility for additional cost sharing expenditures with the municipality. **The amount of**

property taxes included in the FY 2010-2011 Proposed Financial Plan is \$5,343,472 less than allowed under the property tax charter limitation.

Federal Impact Aid—The revised revenue projection for Federal Impact Aid has been projected at 100 percent of projected entitlement, an anticipated ~~\$13.5 million~~ \$15.0 million. Uncertain at this time is any student enrollment adjustment as a result of the deployment of military personnel and the relocation of their families. The outcome of these military decisions will have an impact on future funding.

The amount of Federal Impact Aid revenue each year is uncertain because it is subject to pro-ration based on the annual funding appropriated by Congress. In addition, the percentage of the total number of federally-connected students to the total number of students for whom the state has direct responsibility—including military students and children educated at Mt. Edgecumbe—and potential formula changes, could result in fluctuations in Federal Impact Aid funding to the district. This coupled with the fluctuation from year-to-year in the number of students living on military land, which can partially result from on base/post housing renovations, adds to the uncertainty of Federal Impact Aid revenue during the budget process. We also do not know if the district will receive prior year adjustment payments during FY 2010-2011.

Fund Balance—The district's undesignated fund balance for the General Fund is a potential one-time source of revenue. Determining the appropriate level of fund balance required for a contingency reserve requires an exercise of judgment. Industry standards recommend a portion of the unreserved undesignated fund balance or contingency reserves remain between 3 to 5 percent of the budget. The undesignated fund balance needs to be maintained to protect against shortfalls in revenue collection, to allow for adequate cash flow management, and to provide the financial ability to meet emergencies.

In ASD Memorandum #98 Fiscal Year 2010-2011 Financial Planning, dated November 9, 2009, the administration included the use of \$1.875 million of undesignated fund balance which was anticipated to still maintain an undesignated fund balance of 3.5 percent of the FY 2010-2011 projected budget as directed by the School Board at the November 2, 2009 work session. The School Board recommended that the fund balance not be used for on-going expenses so that if the district needed to scale back or stop funding a program, it would not feel like there was a program cut or elimination. Over the course of the past two months and after all the steps of review taken to balance the FY 2010-2011 Preliminary Financial Plan, the administration found it necessary to use \$1.975 million of undesignated fund balance. The use of the fund balance is anticipated to maintain an undesignated fund balance of 3.5 percent of the FY 2010-2011 Proposed Financial Plan. In addition, the district will designate the amount to

uphold the agreement with the municipality to maintain a fund balance in the General Fund at year end in an amount equal to or greater than 8.25 percent of total revenues from local tax appropriations to enhance the municipality's bond rating.

Pupil Transportation Reimbursement—The Proposed FY 2010-2011 revenue projection for Pupil Transportation is based on the provision under HB 273 that allows an annual Consumer Price Index (CPI) adjustment to pupil transportation funding for FY 2010-2011. The use of 1.2 percent for the CPI means an estimated increase from \$402 in the current year to \$407 for FY 2010-2011. This amount will then be used to multiply the School District's ADM, less the ADM for the district's correspondence programs to calculate pupil transportation revenues. In addition, \$180,000 is included to transport Alaska State School for the Deaf and Hard of Hearing (ASSDHH) students living in the Matanuska-Susitna Borough. This amount has been included in the Governor's budget for next year.

User Charges and Fees— Fees will continue to be assessed for musical instrument usage, ASD documents, high school and middle level student activity fees, high school parking fees, summer school, credit recovery course training fees, and rental fees. The administration is recommending a slight increase in student activities fees at this time with an increase in the family cap as shown in the chart below. In addition, fees relating to rental revenues have been reviewed for possible rate increases for the FY 2010-2011. After careful analysis, a change in the rate structure is not recommended at this time due to a current decrease in rental revenues over the prior year. The administration will continue to monitor rental activity in order to determine the feasibility of bringing forward a recommendation for rental rate increases at a later date.

The following rates are those currently in place for FY 2009-2010 and those that are recommended for FY 2010-2011 are as follows:

	<u>FY 2009-2010</u>	<u>FY 2010-2011</u>
Summer School – Elem/Middle	\$85 per course	No change
Summer School – High School	\$90 per course	No change
Music Instrument Usage Fee	\$40 per instrument	No change
Middle Level Activity Fees	\$80 per activity	\$85 per activity
High School Activity Fees	\$160 per activity	\$165 per activity
High School Parking Fees	\$50 per semester	No change
Facility Rental Fees	\$635,000	Under Review
Family Cap for Activity Fees	\$330	\$335

E-Rate—The district has not yet received the funding commitment letter from the Universal Service Administrative Company (USAC) for FY 2009-2010; however, the district has been working with the Program Integrity Assurance group of USAC and anticipates a funding commitment letter later this year.

There are no significant program changes that would materially alter FY 2010-2011 revenue projections from those of FY 2009-2010. The district receives all eligible revenues based on all eligible expenditures.

Expenditures

Student and program needs and a commitment to use the funds economically drive expenditure projections. Recommendations received from interested community members via the district's website and from the four community forums, staff, students, and the administration were considered and incorporated into the budget where appropriate, while always keeping in mind the district's core focus of providing educational services. All departments within the district were required to submit suggestions for a four percent reduction within their department. Based on evaluation of the various suggestions from the community, staff, students and administration, both revenue enhancements and expenditure reductions are incorporated to bring the budget into balance.

Salaries and Benefits—Employee salaries, wages, and benefits are projected to be approximately 89 percent of the operating cost of the district. The projections include consideration for contract negotiations for AEA (Anchorage Education Association) and Local 959 (Teamsters Warehouse & Maintenance-medical re-opener only). Compensation provisions for completed contracts and payroll tax adjustments known at this time are also included in the expenditure projections. The on-behalf payments by the state and the district's contribution for mandatory certificated retirement and classified retirement have been included. The projections assume the rate decrease to TRS and the rate increase for PERS adopted by the Alaska Retirement Management Board (ARMB) for 2011. The TRS rate will decrease from the current FY 2009-2010 rate of 39.53 percent to 38.56 percent; and the PERS rate will increase from the current rate of 27.65 percent to 27.96 percent.

Staffing—Staffing requirements have been adjusted based on the official projections set forth for September 30, 2010. Official projections are based on actual enrollment as of September 30, 2009.

Certificated Teaching Positions—In order to bring expenditures in balance with projected revenues, it was necessary to increase class size in second through twelfth grades as shown below (reduction of ~~41~~ 29 FTE teaching positions). Adjustments have been included for staffing based on enrollment changes, program realignment, and for staff requirements based on rural-urban transitioning. Over 90 languages, other than English, are spoken within the Anchorage School District schools; further adjustments have been made to meet the challenges arising from this language diversity.

Kindergarten (FTE)	20.50 to 1	20.50 to 1
Grade 1	21.00 to 1	21.00 to 1
Grades 2-3	24.00 to 1	24.75 to 1 24.25 to 1
Grades 4-6	27.00 to 1	27.75 to 1 27.25 to 1
Grades 7-8	25.54 to 1	26.25 to 1
Grades 9-12	27.08 to 1	27.91 to 1
Special Education	Staffing based upon demonstrated need /program (consistent with current year)	

Indirect Cost—In addition to charging eligible grants and the grant programs generated through stimulus funds, the administration plans to continue the practice of charging the Food Service Fund using the state-approved indirect cost rate. This practice more accurately reflects the cost of services provided to the Food Service Fund by various departments budgeted in the General Fund. The amount of indirect cost is anticipated to increase from \$2.45 million to \$4.345 million. This is partly due to a rate increase from 3.82 percent to 4.92 percent and partly due to the second year expenditures for the two-year stimulus grants received from the American Recovery and Reinvestment Act (ARRA).

Contracted Services—Where appropriate, an inflationary or vendor rate adjustment to contracts have been incorporated. Very close reviews of actual contracted services determine if inflationary or vendor increases are warranted. If other known rate increases are warranted, they were included in the budget. What is more challenging for the future is the unpredictability of energy costs which can somewhat be attributable to the fluctuation of oil prices. Utilities are budgeted based on analysis of usage and cost saving measures being taken, and are then adjusted according to projected rate increases and/or decreases as recommended by the utility agencies. Review of last year's actual usage and expenditures with continued review of current year and rate adjustments (occurring mid-year FY 2009-2010); have resulted in projecting the utilities budgets being lower than the current year.

Pupil Transportation—Expenditures for contracted pupil transportation routes for FY 2010-2011 include an increase based on COLA of 1.2 percent as provided in the contract. Funding has been included to provide transportation for the increase in homeless students identified by the district. For the current year, the district has seen a 38 percent increase in the homeless student population. At this time, there are no anticipated regular or special education route increases.

Major Maintenance Projects/Maintenance Department— In order to bring expenditures in balance with projected revenues, the administration cautiously reduced the major maintenance projects by \$240,000 for FY 2010-2011. With the budgeted \$2.194 million in major maintenance and \$21.309 million in general maintenance included in the FY 2010-2011 General Fund, the \$4.248 million in ARRA funding for building system renewals, and the building renewal projects

funded by redirected bond and accrued interest, the administration feels confident that there is adequate funding to allow for this one-year reduction. As our facilities continue to age, it is understood that periodic maintenance must take place on a regular basis to keep the buildings in good repair for optimum safety and efficiency.

Supplies—Some departments may show an adjustment in supplies based on departmental need to service the total district program requirements (i.e., fuel required to run district buses and vehicles and postage charges). The current projections do not include any inflationary increase to the per pupil allocation for school supplies and equipment over the current year.

Equipment—In order to bring expenditures in balance with projected revenues, the administration cautiously reduced technology refresh by \$2.0 million, from \$4.954 million to \$2.954 million. This will slow down the ability to refresh technology across the district with an adequate number of computers in a consistent time frame.

Replacement equipment purchases between \$5,000 and \$50,000 will be purchased from the Equipment Replacement Fund. However, the value range needs to be reviewed in the near future to determine if this is an appropriate range or that it should be increased.

The following are some of the major increases and decreases in the FY 2010-2011 Proposed Financial Plan. A more detailed listing of revenues and expenditures can be found on Attachment B.

The following are the major expenditure increases:

Staffing/Supplies/Equipment Increase Due to Higher Enrollment—\$7,169,728
Staffing and supply/equipment allocation increase at the elementary, middle level, high school, charter schools and special education. (69.175 FTE AEA positions; 26 FTE Totem/ACE positions).

Position Increases—The following positions have been added outside of direct classroom support to provide better service.

- IT Project Manager (1.0 FTE) to support the implementation of the many projects, i.e. Time/Leave, IEP, Computer Refresh, IFAS 7.9, Data Warehouse —\$100,451
- IT Subject Matter Expert (2.0 FTE) to support IFAS 7.9 implementation and business process review requirements —\$200,899

- Maintenance Technician (.5 FTE) to support the maintenance of the added laptops entering the district through both the computer refresh and netbook initiative —\$41,531
- Purchasing Agent (1.0 FTE) to support the computer refresh buys and the increase in required technical RFI and RFP issuances —\$85,149
- Administrative Assistant (1.0 FTE) for Curriculum and Instructional Services —\$68,787
- Science Technology Math (STEM) Coordinator position (1.0 FTE) —\$120,746

The following are some of the major expenditure reductions:

- Increase class size
 - K and 1st grade – no change
 - 2-6 grades – increase by .25 FTE (7.0 FTE) —\$626,100
 - 7-8 grades – increase by .71 FTE (8.0 FTE) —\$715,500
 - 9-12 grades – increase by .83 FTE (14.0 FTE) —\$1,252,100
- Eliminate (1.0 FTE) high school/alternative school assistant principal —\$125,271
- Eliminate (1.0 FTE) elementary assistant principal —\$115,014
- Reduce technology computer refresh district wide —\$2,000,000
- Eliminate Creating Successful Futures II/SEL (2.0 FTE) for 4-6th grades/supplies —\$182,152
- Eliminate Literacy Teachers (4.0 FTE) at the elementary level who provided professional development —\$350,604
- Reduce elementary level addenda for Standard Based Assessment (SBA) preparation by 50 percent —\$30,850
- Reduce Learning Opportunity Intervention at the elementary level by 50 percent —\$200,000
- Reduce funds to support school board goals in reading at the elementary level —\$126,000
- Reduce summer school at the elementary level by 50 percent —\$349,928
- Reduce building curriculum materials/support at the middle level —\$71,387
- Reduce middle level educational technology support programs —\$60,000
- Reduce middle level school-based support for struggling student interventions —\$51,500
- Reduce addenda by reorganization of zero hour pre-algebra to be offered through an online program at middle level —\$133,910
- Reduce addenda for trainings, summer academy and world language support at the middle level — \$28,712
- Reduce summer school remediation program at the middle level from three sites to two and/or limit the number of students served — \$114,055

- Reduce addenda at each middle school for student activities/teacher training — \$75,474
- Reduce each middle school supply and equipment budget by 10 percent — \$86,513
- Eliminate Graduation Support Coordinator at Polaris (.5 FTE) —\$46,347
- Reduce summer school (enrichment courses) at the high school level —\$58,006
- Eliminate Graduation Support Coordinators at South/Eagle River (1.5 FTE) —\$137,459
- Reduce HSGQE remediation initiatives —\$50,000
- Reduce recruitment incentive for signing bonus/tuition assistance —\$51,705
- Reduce Gifted Program staff (.5 FTE teaching position; .375 FTE kindergarten teacher assistant) and teaching supplies —\$124,431
- Eliminate alternative programs' secretarial support (1.0 FTE) —\$67,369
- Eliminate Science and Math Coordinators (2.0 FTE) —\$241,492
- Reduce Substitute Teacher funds for curriculum and instructional trainings —\$160,050
- Reduce Zangle Implementation Funds —\$77,847
- Reduce Major Maintenance Projects —\$240,000

Other Expenditure Reductions—Other cost saving program reductions and positions that were eliminated in the FY 2010-2011 budget are as follows:

- Eliminate Executive Secretary (.8 FTE) Support Services —\$63,375
- Eliminate Executive Secretary (1.0 FTE) Curriculum & Instructional Services—\$86,944
- Reduce Legal Fees —\$70,000
- Reduce extra help, meals and food, supplies, fuel, contracted services, staff travel and recruitment travel, memberships across the administration departments —\$429,294
- Utility projections resulting from rates reductions as well as conservation of energy —\$1,362,082
- Eliminate one-time purchase of buses (5) —\$450,822
- Eliminate Clark Middle School supply allocation for re-opening school —\$315,315

Functions previously operated or funded by the Municipality transferred to the Anchorage School District

- School Resource Officers (SRO) will be funded by the Municipality of Anchorage and the Anchorage School District. The total cost is split equally at 50 percent each for FY 2010-2011. —\$1,214,575
- Eliminate discounted fare bus passes for students —\$6,600

OTHER FUNDS

Food Service Fund—This fund is used to budget and account for operations of the Student Nutrition Program. The budget for this fund covers both the direct and indirect cost of providing meals to students. These costs include all payroll costs, including staff, food costs, the cost of support services, equipment repair and replacement costs, and overhead charges. Compensation provisions for completed contracts and upward movement in food costs have been included in the projections. The FY 2010-2011 budget has increased from \$16,828,000 to \$17,809,900 or 5.83 percent as compared to FY 2009-2010.

The revenue sources for the Food Service Fund budget include revenue from meal sales and federal reimbursement for meals served. These projections also continue to include the employee relief provided by the state for the Public Employees' Retirement System (PERS) multi-employer cost-sharing plan. The projections being presented assume the rate increase for PERS adopted by the ARMB increasing from the current rate of 27.65 percent to 27.96 percent.

Use of \$600,000 of undesignated fund balance is included in the FY 2010-2011 Food Service budget to support a several year delay in equipment purchases. The undesignated fund balance of June 30, 2009 was \$1.074 million. Using \$600,000 of fund balance will provide an undesignated fund balance of 2.7 percent of the FY 2010-2011 projected budget. These projections do not reflect any increase in elementary, middle, and high school breakfast and lunch full-price meals. It is projected that no local tax support will be required for the Food Service Fund in FY 2010-2011.

Debt Service Fund— This fund is used to budget and account for principal and interest payments on existing school bonds as well as the revenues necessary to fund these expenditures. Some of the district's bonds receive state debt reimbursement, which varies depending on the year in which the bond proposition was approved. The debt service projections set forth in this memorandum include an anticipated \$20 million bond sale of authorized unissued bonds. The Assembly's passage of AR NO. 2009-250(S) resolves to fully fund the district's property tax contribution for debt service.

Local / State / Federal Grants Fund—Expenditures in the Local/State/Federal Grants Fund are offset by matching revenues. The district continues to be successful in increasing grant funding from various state and federal agencies and other sources. Revenues available through grants for these projects include competitively awarded grant funds—most of which are subject to annual federal and state appropriations. It is projected that budgets for these grants for FY 2010-2011 may increase approximately \$5.0 million based on discussion with grant writers and current year grant awards. In addition, the projections include the State TRS/PERS reimbursement on behalf of the district for salaries paid from grant funds. The district previously accepted and appropriated the full amount of the two-year ARRA grant funds in FY 2009-2010 and therefore they are not reflected in the FY 2010-2011 budget.

FISCAL YEAR BUDGET COMPARISON

The following schedule compares by fund the FY 2010-2011 projected revenues/expenditures with those currently approved for FY 2009-2010. At this time, unknowns still remain such as contract negotiations and mandated services that may require funding.

<u>REVENUE/EXPENDITURE BUDGETS</u>			
<u>Fund</u>	<u>Revised Budget FY 2009-2010</u>	<u>Proposed Budget FY 2010-2011</u>	<u>% Over / (Under) Prior Year</u>
General	\$ 598,467,232	\$ 617,010,000	3.10%
Food Service	16,828,000	17,809,900	5.83%
Debt Service	85,907,658	87,423,992	1.77%
L/S/F Grants	62,200,000	67,200,000	8.04%
Stimulus Funds	<u>67,437,190</u>	<u>-0-</u>	(100.0)%
All Funds	<u>\$ 830,840,080</u>	<u>\$ 789,443,892</u>	(4.98)%
TAXES			
	<u>Revised Budget FY 2009-2010</u>	<u>Proposed Budget FY 2010-2011</u>	<u>Increase</u>
General Fund	\$191,913,748	\$ 191,994,683	\$ 80,935 (a)
Allowable for shared services		1,221,175	1,221,175
Debt Service	<u>41,033,834</u>	<u>41,544,114</u>	<u>510,280</u>
All Funds	<u>\$232,947,582</u>	<u>\$ 234,759,972</u>	<u>\$ 1,812,390</u>

(a) Includes an additional \$80,935 of taxes per AR NO. 2009-250(S) as amended.

STUDENT ENROLLMENT PROJECTIONS

	FY 2009-2010 Actuals <u>Sept. 30, 2009</u>	FY 2010-2011 Projected <u>Sept. 30, 2010</u>	Change Over Prior <u>Year's Actual</u>
Enrollment	49,243	49,596	353
Full Time Equivalent (FTE)	49,049	49,338	289

In preparing the FY 2010-2011 Proposed Financial Plan, many budget development uncertainties face the district.

- Legislative action
- Identifying possible shared services/and or functions currently operated or funded by the Municipality to increase ASD tax base
- School Board areas of interest
- Projected enrollment
- Contract negotiations for AEA (Anchorage Education Association), Local 959 (Teamsters Warehouse & Maintenance –medical re-opener)
- Rate increase notifications from outside agencies
- ESEA-No Child Left Behind requirements
- Further evaluation of current/new fees
- School Board Goals/Six-Year Instructional Plan
- Assessment/Testing Impact
- Deployment of military personnel and the relocation of their families
- The assessed valuation used in setting the mill levy will not be finalized until March/April 2010
- Federal Impact Aid subject to annual appropriation
- Fluctuation of oil prices
- Further evaluation of current/new fees

SUMMARY

Our assumptions in preparing the FY 2010-2011 Proposed Financial Plan are based on, but not limited to, the following criteria:

- Alaska Public School Funding Program—BSA from \$5,580 to \$5,680, increase in the special education intensive needs factor from eleven times to thirteen times
- Quality Schools Grant—no increase to per pupil amount of \$16
- Pupil transportation funding to include CPI adjustment – \$402 to \$407
- State reimbursement funding for the ARMB approved percentage rates to the Certificated (between 12.56% and 38.56%) and Classified (between 22% and 27.96%) Retirement Systems

- Balanced budget for presentation to the Anchorage Assembly—expenditures equal revenues
- Local Property Taxes—Assembly approval on October 27, 2009 of AR NO. 2009-250(S) as amended limiting tax amount
- Use of Undesignated Fund Balance as a revenue source—using \$1.975 million of undesignated fund balance to reduce the fiscal gap will provide an undesignated fund balance of 3.5 percent
- Potential adoption or expansion of programs must be funded within existing resources

CC/JS/MSL

Prepared by: Marie S. Laule, Budget Director
Approved by: Janet Stokesbary, Chief Financial Officer

Anchorage School District
Fiscal Year 2010-2011

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance			2010-2011 Revenue/Source Projections	2010-2011 Expenditure Projections
	Taxes	Local	Other		
General	\$ 193,215,858	\$ 8,149,000	\$ 398,865,142	\$ 617,010,000	\$ 617,010,000
Food Service		5,884,675	338,949	17,809,900	17,809,900
Debt Service	41,544,114		45,879,878	87,423,992	87,423,992
	234,759,972	14,033,675	445,083,969	722,243,892	722,243,892
Local, State and Federal Grants			2,666,989	67,200,000	67,200,000
TOTAL	\$ 234,759,972	\$ 16,700,664	\$ 452,675,331	\$ 789,443,892	\$ 789,443,892
Percentage of Revenue Sources to Total Revenue Projections	29.73%	2.12%	57.34%	100.00%	

Computation of Total Taxes
for Calendar Year 2010

	General Fund	Debt Service Fund
Amount required to fund second half of Adopted FY 2009-2010 Budget: January 1, 2010/June 30, 2010	\$ 95,956,874	\$ 20,516,917
Amount required to fund first half of Adopted FY 2010-2011 Budget: July 1, 2010/December 31, 2010	96,607,929	20,772,057
TOTAL Taxes for Calendar Year 2010	\$ 192,564,803	\$ 41,288,974
Total Taxes for Calendar Year 2010		
1) Total Taxes 2010 \$ 233,853,777 =7.67 mills	\$ 192,564,803	\$ 41,288,974
Assessed Valuation \$ 30,488,189,681	\$ 30,488,189,681	\$ 30,488,189,681
	6.32 mills	1.35 mills

1) The preliminary 2010 mill rate is based on a assessed valuation provided by the Municipality of Anchorage Office of Management and Budget (December 2009) The final assessed valuation will not be available until April 2010.

Anchorage School District
Fiscal Year 2010-2011

PROJECTED REVENUES SUMMARY BY FUND
FISCAL YEARS 2008-2009 TO 2010-2011

Fund	FY 2008-2009 Revised	FY 2009-2010 Revised	FY 2010-2011 Projections	FY 2010-2011 Change over	
				FY 2009-2010 Revised Amount	FY 2009-2010 Revised Percent
General	\$ 580,915,706	\$ 598,467,232	\$ 617,010,000	\$ 18,542,768	3.10%
Food Service	16,867,000	16,828,000	17,809,900	981,900	5.83%
Debt Service	83,326,284	85,907,658	87,423,992	1,516,334	1.77%
Local/State/ Federal Grants Stimulus Funds	55,710,000	62,200,000 67,437,190	67,200,000	5,000,000 (67,437,190)	8.04% (100.00%)
TOTAL	\$ 736,818,990	\$ 830,840,080	\$ 789,443,892 (A)	\$ (41,396,188)	(4.98%)
Taxes					
General	\$ 178,556,242	\$ 191,913,748	\$ 193,215,858	\$ 1,302,110	0.68%
Debt Service	39,415,466	41,033,834	41,544,114	510,280	1.24%
TOTAL	\$ 217,971,708	\$ 232,947,582	\$ 234,759,972	\$ 1,812,390	0.78%

(A) The third and final year recommended funding by the Joint Legislative Education Task Force (JLETF) was used for FY 2010-2011 which provides for a base student allocation of \$5,680, increase in the special education intensive factor from eleven to thirteen times and the continuation of a CPI adjustment for pupil transportation funding. Includes estimated State retirement system employer relief funding for certificated (26.00%) and classified (5.96%) retirement.

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

Revised February 4, 2010

	FY 2008-2009 Audited Actual	FY 2008-2009 Revised	2009-2010 Revised	2010-2011 Projections	Inc/(Dec) over FY 2009-2010 Revised Budget
General Fund					
Local Revenue/Fund Balance					
Local Taxes	\$ 178,556,242	\$ 178,556,242	\$ 191,913,748	\$ 193,215,858	\$ 1,302,110
Interest	1,734,779	3,800,000	2,215,000	2,600,000	385,000
Other Local	3,899,702	3,479,500	3,591,000	3,574,000	(17,000)
Fund Balance		3,959,000	3,900,000	1,975,000	(1,975,000)
	<u>184,190,723</u>	<u>189,794,742</u>	<u>201,619,748</u>	<u>201,364,858</u>	<u>(254,890)</u>
State Revenue					
Alaska Public School Funding Program	281,733,376	280,751,745	297,031,000	312,428,682	15,397,682
School Improvement Grant					
Pupil Transportation	18,176,337	18,005,000	19,081,000	20,059,326	978,326
Fund Transfer to Debt Service	(167,000)	(167,000)			
TRS/PERS Employer Relief	73,805,572	78,947,735	66,547,000	65,969,650	(578,350)
Supplemental State Funding	<u>408,484</u>	<u>408,484</u>	<u>408,484</u>	<u>408,484</u>	<u>-</u>
	<u>373,956,769</u>	<u>377,945,964</u>	<u>383,067,484</u>	<u>396,865,142</u>	<u>15,797,658</u>
Federal Revenue					
Federal Impact Aid	14,639,709	12,500,000	13,000,000	15,000,000	2,000,000
Medicaid Reimbursement				1,000,000	1,000,000
R.O.I.C.	<u>579,250</u>	<u>675,000</u>	<u>780,000</u>	<u>780,000</u>	<u>-</u>
	<u>15,218,959</u>	<u>13,175,000</u>	<u>13,780,000</u>	<u>16,780,000</u>	<u>3,000,000</u>
Total General Fund	573,366,451	580,915,706	598,467,232	617,010,000	18,542,768
Food Service Fund					
Sales					
Fund Balance	5,008,314	5,998,944	5,284,673	5,284,675	2
PERS Employer Relief	634,508	720,000	300,000	600,000	600,000
Federal Reimbursement	<u>10,984,019</u>	<u>10,148,056</u>	<u>11,243,327</u>	<u>11,586,276</u>	<u>38,949</u>
					<u>342,949</u>
Total Food Service	16,626,841	16,867,000	16,828,000	17,809,900	981,900
Debt Service Fund					
Local Revenue/Fund Balance					
Local Taxes	39,415,466	39,415,466	41,033,834	41,544,114	510,280
Interest	2,570				
Fund Transfer	<u>342,889</u>	<u>167,000</u>			
	<u>39,760,925</u>	<u>39,582,466</u>	<u>41,033,834</u>	<u>41,544,114</u>	<u>510,280</u>
State Sources					
Debt Service	<u>43,487,039</u>	<u>43,743,818</u>	<u>44,873,824</u>	<u>45,879,878</u>	<u>1,006,054</u>
	<u>43,487,039</u>	<u>43,743,818</u>	<u>44,873,824</u>	<u>45,879,878</u>	<u>1,006,054</u>
Total Debt Service	83,247,964	83,326,284	85,907,658	87,423,992	1,516,334
Local/State/Federal Grants					
Local Grants	1,855,015	778,720	999,685	2,666,989	1,667,304
State Grants	2,372,610	1,663,001	1,598,719	1,991,362	392,643
Federal Grants	39,000,097	48,068,279	121,238,786	56,941,649	(64,297,137)
TRS/PERS Employer Relief	<u>4,882,888</u>	<u>5,200,000</u>	<u>5,800,000</u>	<u>5,600,000</u>	<u>(200,000)</u>
	<u>48,110,610</u>	<u>55,710,000</u>	<u>129,637,190</u>	<u>67,200,000</u>	<u>(62,437,190)</u>
Total Local/State/Federal Grants	48,110,610	55,710,000	129,637,190	67,200,000	(62,437,190)
Total Revenues	\$ 771,351,866	\$ 736,818,990	\$ 830,840,080	\$ 789,443,892	\$ (41,396,188)
Total Expenditures	\$ 771,351,866	\$ 736,818,990	\$ 830,840,080	\$ 789,443,892	\$ (41,396,188)

Anchorage School District
Fiscal Year 2010-2011

SUMMARY OF GENERAL FUND REVENUES

	FY 2008-2009 Audited Actual	Percent	FY 2008-2009 Revised	Percent	FY 2009-2010 Revised	Percent	FY 2010-2011 Projections	Percent
Local Sources								
Local Property Taxes	\$ 178,556,242	31.14 %	\$ 178,556,242	30.74 %	\$ 191,913,748	32.07 %	\$ 193,215,858	31.31 %
Other Local	5,634,481	0.98	7,279,500	1.25	5,806,000	0.97	6,174,000	1.00
Fund Balance			3,959,000	0.68	3,900,000	0.65	1,975,000	0.32
State Sources (A)	374,123,769	65.25	378,112,964	65.09	383,067,484	64.01	398,865,142	64.65
Fund Transfer to Debt Service (B)	(167,000)	(0.03)	(167,000)	(0.03)				
Federal Sources	15,218,959	2.65	13,175,000	2.27	13,780,000	2.30	16,780,000	2.72
TOTAL	\$ 573,366,451	100.00 %	\$ 580,915,706	100.00 %	\$ 598,467,232	100.00 %	\$ 617,010,000	100.00 %

(A) FY 2008-2009 through FY 2010-2011 include projected State retirement system employer relief funding.

(B) A fund transfer to the Debt Service Fund from Pupil Transportation revenues was made to meet the obligation of paying for 20 buses funded by the April 2002 and April 2003 bonds.

Anchorage School District
Fiscal Year 2010-2011

SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL SOURCES/FUND BALANCE

Local Sources	FY 2008-2009	FY 2008-2009	FY 2009-2010	FY 2010-2011
	Audited Actual	Revised	Revised	Projections
Municipality of Anchorage Appropriation of Taxes	\$ 178,556,242	\$ 178,556,242	\$ 191,913,748	\$ 191,994,683
Additional tax appropriation allowable for shared services between the Municipality of Anchorage and the ASD (A)				1,221,175
Other Local				
Career Center Instructional Projects	63,873	76,000	71,000	71,000
Facilities Rentals	580,448	629,000	635,000	650,000
Nonresident Tuition	3,910	2,500	15,000	15,000
Credit Recovery Fees (B)	55,447	10,000	50,000	60,000
Summer School - Elementary (C)	23,225	26,500	25,000	25,000
Summer School - Middle Level (C)	16,285	40,000	39,500	25,000
Summer School - Secondary (D)	255,066	265,000	250,000	256,000
Musical Instrument Usage Fee (E)	27,185	25,000	25,000	26,000
Middle School Activity Fees (F)	228,843	232,000	235,000	250,500
High School Activity Fees (G)	713,689	750,000	715,000	742,500
High School Parking Fees (H)	191,558	197,000	199,000	192,500
Other Fees (Training Fees, Documents) (I)	44,259	81,500	85,000	85,000
Property Sales, Insurance Proceeds, and Miscellaneous	104,264	245,000	246,500	175,500
Interest Earnings	1,734,779	3,800,000	2,215,000	2,600,000
E-rate (J)	1,591,650	900,000	1,000,000	1,000,000
Fund Balance		3,959,000	3,900,000	1,975,000
	5,634,481	11,238,500	9,706,000	8,149,000
TOTAL	\$ 184,190,723	\$ 189,794,742	\$ 201,619,748	\$ 201,364,858

(A) Shared services with the Municipality of Anchorage (AR NO. 2009-250(S))

(B) Credit Recovery Course Fee - \$85/course

(C) Summer School - \$85 with continuation in FY 2010-2011

(D) Summer School - \$90 with continuation in FY 2010-2011

(E) Musical Instrument Usage Fee - \$40 with continuation in FY 2010-2011

(F) Middle Level Activity Fees - \$85 in FY 2010-2011, \$80 in FY 2009-2010, Family Cap \$335 \$330 (Middle and High combined)

(G) High School Activity Fees - \$165 in FY 2010-2011, \$160 in FY 2009-2010, Family Cap \$335 \$330 (Middle & High combined)

(H) High School Parking Fees - \$50/semester with continuation for FY 2010-2011

(I) Training Fees - \$75 per course with continuation for FY 2010-2011

Anchorage School District
Fiscal Year 2010-2011

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

Taxes Projected—Anchorage School District FY 2009-2010		Charter Limit	Flat Funding & Transferred Services
Less: Prior Year Taxes Required for Debt Service		\$ 232,947,582	\$ 232,947,582
		41,033,834	41,033,834
Net Taxes Approved for General Fund			
Additional Allowable Charter Property Tax for FY 2009/2010		191,913,748	191,913,748
Total Allowable Charter Property Tax for FY 2009/2010 (1)		80,935	80,935
		191,994,683	191,994,683
Adjustment Factors			
Population—5 year Average	0.9 %		
CPI—5 year Anchorage Urban	1.2		
	2.1 %		
Basic Tax Limitation		4,012,689	
Plus Exclusions:			
Judgments / Legal Settlements			
Taxes for Operations and Maintenance on New Voter Approved Facilities		157,281	
Taxes Requested on New Construction/Property Improvements (2)		2,393,677	
Plus Shared Services for Expenditures Transferred from the Municipality (AR NO. 2009-250(S): (4)			
School Resource Officers (50% to offset 50% expenditures)			1,214,575
Discontinued Discounted Fare Bus Passes			6,600
Tax Limitation—General Fund		198,558,330	193,215,858
		41,544,114	41,544,114
Taxes Requested for Debt Service		240,102,444	234,759,972
TAX LIMITATION FY 2010-2011			
General Fund	\$ 193,215,858		
Debt Service Fund (3)	41,544,114		
TAXES PROJECTED IN FINANCIAL PLAN—FY 2010-2011		234,759,972	234,759,972
AMOUNT OVER (UNDER) as allowed by the Property Tax Cap Limitation under the MOA Charter		\$ (5,342,472)	\$ (5,342,472)

Notes:

- (1) The Anchorage Assembly may approve more or less taxes than this within the combined total of the tax limitations for the Municipality of Anchorage and the Anchorage School District. The Assembly reduced the ASD FY 2009-2010 tax request (by \$3,839,833) on AO NO. 2009-17(S). The Acting Mayor vetoed the Assembly's action pursuant to Home Rule Charter subsection 5.02(c) and 7.02(c) on March 30, 2009. No further Assembly action was taken, so (per AMC 6.10.080 D) the total amount of the budget as originally submitted (AO 2009-17) was automatically approved without further action by the Assembly. This action resulted in \$80,935 less allowable property tax under the Charter limit.
- (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.18 mills x \$333,380,158 (2009 Preliminary new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget, Fall 2009) = \$2,393,677.
- (3) The taxes approved for debt service are for sold bonds approved by the qualified voters. These projections include an anticipated \$20 M bond sale of authorized unissued bonds.

SCHEDULE OF GENERAL FUND REVENUES FROM STATE SOURCES

State Sources		FY 2008-2009 Audited Actual	FY 2008-2009 Revised	FY 2009-2010 Projections	FY 2010-2011 Projections
Alaska Public School Funding Program	(A)	\$ 281,733,376	\$ 280,751,745	\$ 297,031,000	\$ 312,428,682
Pupil Transportation Transfer to Debt Service Fund	(B)	18,176,337 (167,000)	18,005,000 (167,000)	19,081,000	20,059,326
<u>Supplemental State Funding and Grants:</u>					
On-Base Schools	(C)	408,484	408,484	408,484	408,484
Retirement System Employer Relief - TRS	(D)	64,195,142	69,137,387	62,183,000	61,092,650
Retirement System Employer Relief - PERS	(D)	9,610,430	9,810,348	4,364,000	4,876,000
TOTAL		<u>\$ 373,956,769</u>	<u>\$ 377,945,964 (H)</u>	<u>\$ 383,067,484</u>	<u>\$ 398,865,142</u>

Notes:

(A) Alaska Public School Funding Program - FY 2010-2011

Basic Need Equals 73,870.99 Adjusted ADM x \$5,680 Student Allocation and 13 times for intensive students \$ 419,587,221
 Minus 4 Mills x Foundation Defined Anchorage Assessed Valuation of \$25.395 billion (101,579,642)
 Minus Deductible Portion of Federal Impact Aid (6,760,833)
 Add \$16/ adjusted ADM for Quality Schools 1,181,936
 Total Alaska Public School Funding Program Aid \$ 312,428,682

(B) Pupil Transportation - District operated and contracted transportation reimbursement annual CPI (used 1.2 percent/\$407)
 This amount is then multiplied by the school district's ADM, less the ADM for the district's correspondence program

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

(D) Supplemental State funding for the Teachers and Public Employees Retirement Systems rate increases.

Anchorage School District
Fiscal Year 2010-2011

SCHEDULE OF GENERAL FUND REVENUES FROM FEDERAL SOURCES

<u>Federal Sources</u>	FY 2008-2009 Audited Actual	FY 2008-2009 Revised	FY 2009-2010 Revised	FY 2010-2011 Projections
Federal Impact Aid (A)	\$ 14,639,709	\$ 12,500,000	\$ 13,000,000	\$ 15,000,000
Medicaid (B)				1,000,000
R.O.T.C. (C)	<u>579,250</u>	<u>675,000</u>	<u>780,000</u>	<u>780,000</u>
TOTAL	<u>\$ 15,218,959</u>	<u>\$ 13,175,000</u>	<u>\$ 13,780,000</u>	<u>\$ 16,780,000</u>

(A) Federal Impact Aid revenue is received for students living on military land and for other federally-connected students and reflect trend data of revenue receipts.

(B) The Department of Health and Human Services (Centers for Medicare and Medicaid Services) reinstituted the Medicaid reimbursement for school-based administrative costs.

(C) Revenues for FY 2010-2011 reflect trend data of revenue receipts.

Anchorage School District

School Board Approved Budget Revisions on January 28, 2010

FY 2010-2011

Attachment B

First Reading
1/28/2010

Item	PROGRAM DESCRIPTION	FTE	Expenditures Amount	Revenues Amount
	General Fund		\$ 616,010,000	\$ 616,010,000
	<u>Expenditure Revisions</u>			
1.	Reduced School Board Legislative Lobbying Travel		(10,000)	
2.	Reduced Other Staff Legislative Lobbying Travel		(10,000)	
3.	Eliminated School Board Meals and Food		(9,200)	
4.	Non-Departmental Unallocated		29,200	
	<u>Total Net Revisions</u>		0	0
	<u>General Fund Total</u>		\$ 616,010,000	\$ 616,010,000

Recommendation for Second Reading February 4, 2010

Revenue Revisions

State	
1. Alaska Public School Funding Program	(500,000)
Federal	
Impact Aid	1,500,000

Expenditure Revisions

1. Partially reinstate class size at the elementary level to 24.25 FTE from 24.75 FTE	12.0	1,000,000	
<u>Total Net Revisions</u>	12.0	\$ 1,000,000	\$ 1,000,000
<u>General Fund Total</u>	12.0	\$ 617,010,000	\$ 617,010,000
General Fund		\$ 617,010,000	
Food Service Fund		17,809,900	17,809,900
Debt Service Fund		87,423,992	87,423,992
Local, State, and Federal Grants Fund		67,200,000	67,200,000
<u>Interim Total as of 2/04/2010</u>		\$ 789,443,892	\$ 789,443,892

ANCHORAGE SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF MAJOR BUDGETED REVENUE INCREASES AND REDUCTIONS
FY 2009-2010 COMPARED TO FY 2010-2011
SECOND READING

FY 2009-2010 Revised Revenue Budget as of August 11, 2009 **\$ 598,467,232**

Major Budgeted Revenue Reductions:

Fund Balance	(1,925,000)
TRS/PERS Incremental	(578,350)
Property Sales, Insurance Proceeds, and Miscellaneous	(71,000)
Summer School (Middle Level)	(14,500)
High School Parking Fees	(6,500)
Total Major Budgeted Revenue Reductions:	(2,595,350)

Adjusted Revenues After Reductions: 595,871,882

Major Budgeted Revenue Increases:

Alaska Public School Funding Program	15,397,682
Taxes	
School Resource Officers (SRO's)	1,214,575
Tax Appropriation	80,935
Eliminate Discounted Fare Bus Passes	6,600
Medicaid	1,000,000
Pupil Transportation	978,326
Federal Impact Aid	2,000,000
Interest Earnings	385,000
High School Activity Fees	27,500
Middle School Activity Fees	15,500
Facilities Rentals	15,000
Credit Recovery Fees	10,000
Summary School (Secondary)	6,000
Music Instrument Usage Fees	1,000
Total Major Budgeted Revenue Increases:	21,138,118

Net Change: 18,542,768

FY 2010-2011 PROPOSED REVENUE BUDGET **\$ 617,010,000**

ANCHORAGE SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF MAJOR BUDGETED EXPENDITURE INCREASES AND REDUCTIONS
FY 2009-2010 COMPARED TO FY 2010-2011
SECOND READING

FY 2009-2010 Revised Budget as of August 11, 2009 \$ 598,467,232

Major Expenditure Increases & Decreases:

Districtwide

Previously settled contracts and pending negotiations for various districtwide contracts up for renewal	23,343,486
Property and liability insurance, including brokerage administration fees	17,900
Mileage	12,377
Total Districtwide Increases:	23,373,763
Technology refresh	(2,000,000)
Indirect cost rate increase from 3.82% to 4.92%	(1,894,178)
Utilities (heat, water, electricity, telephone, refuse) adjusted for rate changes and usage	(1,362,082)
Incremental TRS and PERS	(717,668)
Attrition	(300,000)
Decrease in workers' compensation rate for all employees	(208,963)
Advertising and copier lease	(115,062)
Bond campaign	(45,000)
Equipment replacement fund	(34,679)
Total Districtwide Decreases:	(6,677,632)
Total Districtwide Changes:	16,696,131

Elementary

Elementary Classroom Teachers (30.0 FTE) due to increased enrollment	2,629,530
Supply & Equipment allocation for increased enrollment	43,718
Total Elementary Increases:	2,673,248
Increased pupil/teacher ratio by .25 students for grades 2 through 6 (-7.0 FTE)	(626,100)
Increased pupil/teacher ratio by .75 students for grades 2 through 6 (-19.0 FTE)	
Elementary Reading Specialists (-4.0 FTE) and Creating Successful Futures Counselors (-2.0 FTE) transferred to grant fund	(532,756)
Summer school - Elementary	(349,928)
Funding to provide additional opportunities for reading/writing/math academic achievement improvement by 50%	(200,000)
Funds to support the School Board goals on reading	(126,000)
Eliminate Assistant Principal (-1.0 FTE)	(115,014)
Testing coordination	(30,850)
Total Elementary Decreases:	(1,980,648)
Total Elementary Changes:	692,600

Charter Schools

Charter School enrollment adjustment

Total Charter School Changes: 725,676
725,676

Special Education

Elementary Special Ed. Teacher Assistants added during FY 2009-2010 for enrollment (Memo #64 9/14/2009) (7.0 FTE)	316,665
Special Education Teachers for increased enrollment at the preschool level (3.0 FTE)	262,953
Middle School Special Ed. Teacher Assistants added for FY 2009-2010 enrollment (Memo #64 9/14/2009) (5.875 FTE)	248,496
Special Ed. Teacher for increased enrollment at the Elementary level (2.0 FTE)	175,302
Preschool Special Ed. Teacher Assistants added during FY 2009-2010 for enrollment (Memo #64 9/14/2009) (3.5 FTE)	165,017
Speech/Language Contracted Services - Instruction added for private therapist to meet IEP requirements	164,400
High School Special Ed. Teacher Assistants added for FY 2009-2010 enrollment (Memo #64 9/14/2009) (2.0 FTE)	101,558
Psychologist position added for program requirements (1.0 FTE)	87,651
Autism teacher added for Mirror Lake Middle School (1.0 FTE)	87,651
Special Ed. Teacher for increased enrollment at the Middle School level (1.0 FTE)	87,651
Whaley - Converted Special Ed. Program Specialist (1.0 FTE) to Special Service Teacher (1.0 FTE)	25,330
Special Ed. Teacher converted from Middle School Special Ed. Program Specialist	24,129
Special Ed. Elementary Behavior Strategist converted to Special Ed. Teacher	21,668
Special Ed. Elementary Program Specialist converted to Special Ed. Teacher	21,668
Special Ed. Teacher converted from Middle School Special Ed. Program Specialist	21,668
Total Special Education Increases:	<u>1,811,807</u>

OT/PT Special Service Teachers transferred to Contracted Services - Instruction for Speech/Language (see above)	(175,302)
Recruitment incentive for signing bonuses/tuition assistance for Related Services' staff working on Sp. Ed. certification	(51,705)
Special Education High School - Secretary moved back to grant fund (-1.0 FTE)	(49,703)
Extra Help Classified - Special Ed. High School	(48,815)
Special Schools Program - Contracted Services for services in the Jesse Lee program	(30,700)
Extra Help Certificated for retired nurses who review immunization records during summer registration	(20,458)
Supplies & Equipment	(19,542)
Psychology - Reduced Teacher Assistants (-.375 FTE)	(11,572)
Special Schools Program - Visiting teachers services	(11,493)
Total Special Education Decreases:	<u>(419,290)</u>
Total Special Education Changes:	<u>1,392,517</u>

Gifted Education

Textbooks, teaching supplies and equipment	(49,990)
Special Service Teachers (1.0 FTE from Memo #64 9/14/2009), additional .5 FTE for FY 2010-2011, total reduction -1.5 FTE)	(43,826)
Reduced Teacher Assistant position by 3 hours (-.375 FTE)	(30,615)
Total Gifted Program Changes:	<u>(124,431)</u>

English Language Learner

Tutors added during FY 2009-2010 for enrollment (Memo #64 9/14/2009) (2.625 FTE)	126,071
Youth Development Tutors (1.3125 FTE)	69,186
Total English Language Learner Program Changes:	<u>195,257</u>

Native Education

Youth Development Counselors (Memo #64 9/14/2009) (1.313 FTE)	55,929
Community IEA Counselor (Memo #64 9/14/2009) (1.0 FTE)	67,117
Total Native Education Changes:	123,046

Middle Schools

Elementary & Secondary Teachers for enrollment (19.4 FTE)	1,700,429
Total Middle School Increases:	1,700,429
Increased pupil/teacher ratio (-8.0 FTE)	(715,500)
Addenda for Zero-Hour pre-algebra	(133,910)
Summer school - Middle Level	(114,055)
Reduction of added duty addenda for student activities/teacher trainings in the schools	(104,184)
Supply & equipment allocation for enrollment	(86,513)
Building initiatives, math training and writing program, curriculum development support	(71,387)
Middle level educational technology support	(60,000)
Learning intervention support and remediation	(51,500)
Eliminate Graduation Support Coordinator (-.5 FTE)	(46,347)
Literacy training, support for School Board and Six-Year Plan goals related to effective middle school implementation and academic excellence	(23,400)
Total Middle School Decreases:	(1,406,796)
Total Middle School Changes:	293,633

High Schools

Secondary Teachers for enrollment (4.5 FTE)	394,430
High School Principal added (.5 FTE)	70,661
Lifeguards for swim teams and PE classes	44,145
Activity/field trips - contracted transportation	40,600
Total High School Increases:	549,836
Increased pupil/teacher ratio by one student (-14.0 FTE)	(1,252,100)
Eliminate Graduation Support Coordinators (-1.5 FTE)	(137,459)
Eliminate Assistant Principal - Unallocated (-1.0 FTE)	(125,271)
Eliminate Administrative Assistant (-1.0 FTE)	(67,369)
Summer school enrichment courses	(58,006)
High School Graduation Qualifying Exam reading, writing and mathematics program allocated to the schools	(50,000)
Supply & Equipment allocation for enrollment	(24,919)
Ice rental for boys' and girls' hockey	(15,000)
Total High School Decreases:	(1,730,124)
Total High School Changes:	(1,180,288)

Instructional Support

Science Technology Math (STEM) Coordinator (1.0 FTE)	120,746
Elementary Teacher for science support (1.0 FTE)	87,651
Administrative Assistant (1.0 FTE)	68,787
Total Instructional Support Increases:	277,184

Substitute Teachers for focus training for "below-the-mean" schools and other trainings	(160,050)
Eliminate Science and Math Coordinators (-2.0 FTE)	(241,492)
Eliminate Executive Secretary (-1.0 FTE)	(86,944)
Added duty-certificated for various curriculum trainings and courses	(50,531)
Extra help classified, added duty certificated, added days, supplies for Training & Professional Development	(47,177)
Extra help, added duty, added days for Assessment & Evaluation projects and state assessment system trainings for teachers	(45,435)
Computer Support 2 transferred to ARRA (-.5 FTE)	(44,156)
Added duty-certificated for teacher professional development via ASD Summer Academy and credit classes	(25,725)
Total Instructional Support Decreases:	(701,510)
Total Instructional Support Changes:	(424,326)

Informational Technology

I.T. Subject Matter Experts (2.0 FTE)	200,899
I.T. Project Manager (1.0 FTE)	100,451
Anti-spam and anti-virus, Casper maintenance, other contracted services	92,405
Netapp disk shelf, call processors/job processors for sub-dispatch, replacement computers, scanner	50,600
Server and storage for Imagenow disaster recovery	26,600
Total Informational Technology Increases:	470,955
Student Information System (Zangle) implementation	(77,847)
Equipment repair and repair parts for servers, printers	(41,543)
Total Informational Technology Decreases:	(119,390)
Total Informational Technology Changes:	351,565

Administration/Support Services/Rentals, Community Resources

Non-Departmental Unallocated	29,200
School Resource Officers at 50% of Municipality's expense	1,214,575
Purchasing Agent (1.0 FTE)	85,149
Contracted Transportation	52,600
Transfer - field/activity trips	50,000
Audio/Visual Maintenance Technician (.5 FTE)	41,531
Printing services and supplies for projects across the District	28,700
Discounted fare bus passes	6,600
Total Administration/Support Services/Rentals, Community Resources Increases:	1,508,355
Reduced School Board Legislative Lobbying Travel	(10,000)
Reduced Other Staff Legislative Lobbying Travel	(10,000)
Eliminated School Board Meals and Food	(9,200)
Major maintenance projects	(240,000)
Fuel	(125,697)
Extra help - Accounting, Risk Management, Warehouse	(73,924)
Legal fees	(70,000)
SIRSI licensing agreement, SIRSI training	(65,358)
Executive Secretary - Asst. Superintendent Support Services (-.8 FTE)	(63,375)
Portable sanitary facilities	(60,000)
Fire alarm testing & inspection	(50,000)
Travel out-of-district, registrations and memberships	(44,537)
Instructional materials in the media scheduling library, bus safety films and other resource units	(25,602)
Meals & food	(21,746)
Office supplies	(21,330)
Security services for graduation week, fire watch, standby security/patrol	(17,000)
Mail machine rental and postage	(14,400)
Custodial repair parts	(13,000)
Contracted services for closed captioning for Board meetings, photography, public opinion surveys, etc.	(11,500)
Warehouse cost of transporting electronic surplus to a certified electronic recycler	(10,000)
Interpreter services, bargaining consulting services	(6,500)
Total Administration/Support Services/Rentals, Community Resources Decreases:	(963,169)
Total Administration/Support Services/Rentals, Community Resources Changes:	545,186

One Time Expenditures

Purchase of 5 buses per ASD Memo #357 (2008-2009)	(450,822)
Clark Middle School supply & equipment allocation for re-opening of school	(315,315)
Middle school lunch support due to reopening Clark Middle School	(30,000)
Total One Time Expenditures:	(796,137)

Total Major Budgeted Expenditure Increases:	33,409,556
Total Major Budgeted Expenditure Reductions:	(14,919,127)
Net Change:	18,490,429
Minor Adjustments and Rounding:	52,339

FY 2010-2011 PROPOSED EXPENDITURE BUDGET

\$ 617,010,000

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

AO 2010-19

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT	DATE PREPARED	
	AN ORDINANCE DETERMINING AND APPROVING THE		
	TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET		
	OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS		
	FISCAL YEAR 2010-2011	Indicate Documents Attached <input type="checkbox"/> AO <input checked="" type="checkbox"/> AR <input type="checkbox"/> M <input checked="" type="checkbox"/> IM	
2	DEPARTMENT NAME	DIRECTOR'S NAME	
	Chief Financial Officer	Janet Stokesbary, Chief Financial Officer	
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY	HIS/HER PHONE NUMBER	
	Janet Stokesbary, Chief Financial Officer	907-742-4369	
4	COORDINATED WITH AND REVIEWED BY	INITIALS	DATE
	Mayor		
	Heritage Land Bank		
	Merrill Field Airport		
	Municipal Light & Power		
	Port of Anchorage		
	Solid Waste Services		
	Water & Wastewater Utility		
	Municipal Manager		
	Cultural & Recreational Services		
	Employee Relations		
	Finance, Chief Fiscal Officer		
	Fire		
	Health & Human Services		
	Office of Management and Budget		
	Management Information Services		
	Police		
	Planning, Development & Public Works		
	Development Services		
	Facility Management		
	Planning		
	Project Management & Engineering		
	Street Maintenance		
	Traffic		
	Public Transportation Department		
	Purchasing		
	Municipal Attorney		
	Municipal Clerk		
	Other: Anchorage School District		
	Carol Comeau, Superintendent	<i>CAC</i>	<i>2/25/10</i>
	Janet Stokesbary, Chief Financial Officer	<i>JS</i>	<i>2/26/10</i>
5	Special Instructions/Comments		
6	ASSEMBLY HEARING DATE REQUESTED March 2, 2010	7	PUBLIC HEARING DATE REQUESTED March 23, 2010

H.O.A.
 10:00 AM - 1:00 PM
 CLEAN UP - 1:00 PM

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