

## Mayor's Plan for Fiscal Sustainability

The Mayor's goal is to manage spending in a manner that is sustainable and affordable to taxpayers, today and into the future. For the past five years, the Administration has delivered budget surpluses primarily due to the departments' ability to continuously identify and implement efficiencies.

A key priority in managing spending is to realign the growth of the City's largest expenditure category – labor, with CPI and revenue growth. Another key priority is to control debt by issuing new general obligation (GO) bonds in an amount that is lower than the principal being paid off. Additionally, the Administration will identify efficiency opportunities that could include developing a shared services program with the Anchorage School District (ASD).

Although 2015 is the last budget of the Mayor's second term, his goal remains consistently to promote public safety, seek operational efficiencies, and provide a high level of public service.

## 2015 Continuation Budget

The continuation budget illustrates how much it would cost to provide current (2014) levels of services in the next budget (2015) year.

Starting with the 2014 Revised budget, spending changes are projected for personnel and other ongoing costs. Next, 2014 non-recurring spending is removed from the budget. The 2015 continuation level spending plan results is \$5.2 million lower budget than in 2014.

Projected funding source changes are then identified. Property taxes, the largest source of local funding, are established at 3% over 2014 levels. Non-property tax revenues are projected based on recent economic trends and fund balance, which is a non-recurring funding source, is removed. The resulting 2015 continuation level funding change is \$8.3 million lower than 2014.

After known program changes are posted, the 2015 continuation budget indicates a funding gap of \$1.8 million. To ensure a balanced budget, this gap must be addressed by either reducing services or increasing funding sources.

<b>Table 1.</b>	
<b>2015 Continuation</b>	
(\$ millions)	
<b>2014 Revised Budget</b>	\$ 476.7
<b>Projected Spending Changes</b>	
Personnel	\$ 5.2
Contractual / Misc	1.2
Debt Service	0.5
P&F Retirement	(2.9)
<b>Continuation Spending</b>	<b>\$ 4.0</b>
Less one-time spending	(9.2)
<b>Continuation Spending Change</b>	<b>\$ (5.2)</b>
<b>Projected Funding Source Changes</b>	
Tax increase of 3%	\$ 6.4 *
Non-property taxes	1.0
IGCs	-
Fund balance use	(15.7)
<b>Continuation Funding Change</b>	<b>\$ (8.3)</b>
<b>2015 Continuation Gap</b>	<b>\$ (3.1)</b>
Program Funds fund balance	0.9
Service area property tax	0.4
<b>Continuation Budget Challenge</b>	<b>\$ (1.8)</b>

\* excludes funding for voter approved O&M

The process of compiling the 2015 continuation budget illustrated in Table 1, requires the application of assumptions and known factors.

The 2015 continuation spending change of \$4.0 million, resulted from:

- Wages projected to increase by 1.5% in 2015 over 2014
- Health benefit costs remaining flat due to the success of the new health plan design
- Contractual increases of \$1.2 million in line with projected increases in Hotel / Motel Tax revenues and Alaska Center for the Performing Arts (ACPA) and Museum cost escalators
- Debt service, primarily GO bond and Tax Anticipation Notices (TANS), scheduled increase of \$0.5 million
- A reduction of \$2.9 million in the Police and Fire Retirement prefunding requirement

Spending reductions of \$9.2 million resulted from removing non-recurring activities funded in 2014, including:

- Spending for Fire and Police academies
- \$2.0 million contribution to MOA Trust Fund (730)
- \$0.9 million for CBERRRSA contribution to capital
- \$0.7 million for contingency to accommodate changes in ASD basic need
- \$0.5 million for Electronic Plan Review
- \$0.4 million funding for 2014 November election
- \$0.4 million for Ship Creek Development
- \$0.9 million for Hilltop settlement
- \$0.4 million for Operations and Maintenance (O&M) reserve

2015 continuation funding source changes include:

- Tax cap property tax revenue increase of 3.0%, before funding voter approved O&M.
- Non property tax revenues increased by \$1.0 million for
  - Taxes within the tax cap of: \$0.1 million increases each to Auto Tax and Motor Vehicle Rental Tax; \$0.2 million increase to Tobacco Tax; \$0.3 million increase to MUSA/MESA
  - \$1.9 million increase for Room Tax
  - \$1.6 million net reduction in other activity-based revenues
- Fund balance and contribution revenue of \$15.7 million used as a funding source for one-time spending was removed.

The continuation spending increases exceed the funding sources, which resulted in a continuation gap of \$3.1 million, before balancing of self-sustaining funds and service area tax change. Once these factors were considered, the continuation budget challenge was \$1.8 million.

The 2015 budget could be balanced by reducing services or increasing funding sources. To ensure sustainability, the Administration strives to match recurring revenues with ongoing services.

**Mayor’s Proposed 2015 Budget**

The 2015 Proposed General Government Operating Budget is a balanced budget at \$471,432,512, which is \$5,232,084 lower than the 2014 Revised budget.

The 2015 Proposed budget is balanced by adjusting spending to match available and proposed funding, while achieving the goals of the community. The spending adjustments include ongoing efficiencies identified by departments and miscellaneous savings matched with ongoing revenue sources. Some one-time spending items, including Assembly and Municipal Attorney software and Police academy costs, are matched with anticipated one-time fund balance.

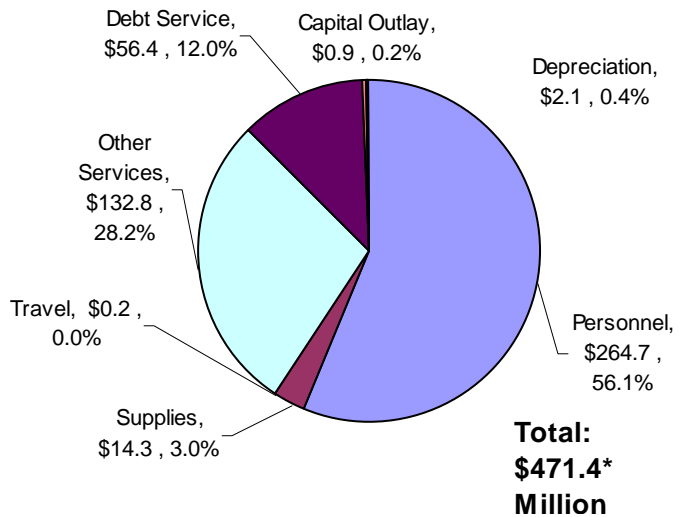
Chart 1, reflects the approved budget categories as a percent of the total budget.

Personnel, or total compensation, is the largest spending category, including wages, wage adjustments (PIP, education, etc), medical benefits, retirement, social security, vacancy factor, etc. The majority of the budget increases are in this category as a result of increased continuation personnel costs, offset by proposed reduction for personnel alignments.

Other Services includes discretionary and non-discretionary spending, non-labor expenses, and contracts. Contributions, including one-time expenses and contributions to Police and Fire Retirement are in this category.

Debt Service is primarily comprised of repayment of voter approved general obligation (GO) bond debt for capital projects and other principal and interest payments. GO debt service is included in the tax cap, and thus the related debt service increase results in the same amount of tax dollar increase.

**Chart 1.  
2015 Proposed Budget Categories  
(\$ millions)**



\* Total of percentages slightly off from overall total due to rounding.

The following Table 2 reflects the Administration's proposed budget by department.

Police	\$ 97,286	20.6%	Real Estate	\$ 8,085	1.7%
Fire	\$ 85,605	18.2%	Library	\$ 8,006	1.7%
Public Works	\$ 65,457	13.9%	Municipal Attorney	\$ 7,814	1.7%
<b>Debt Service</b>	<b>\$ 56,376</b>	<b>12.0%</b>	Employee Relations	\$ 3,878	0.8%
Public Transportation	\$ 22,669	4.8%	Assembly	\$ 3,619	0.8%
Municipal Manager	\$ 21,602	4.6%	<b>Depreciation</b>	<b>\$ 2,117</b>	<b>0.4%</b>
Parks and Recreation	\$ 17,651	3.7%	Office of the Mayor	\$ 1,880	0.4%
Information Technology	\$ 14,267	3.0%	Purchasing	\$ 1,736	0.4%
Community Development	\$ 13,926	3.0%	Management and Budget	\$ 807	0.2%
Taxes and Reserve	\$ 13,369	2.8%	Equal Rights Commission	\$ 751	0.2%
Finance	\$ 13,254	2.8%	Internal Audit	\$ 736	0.2%
Health and Human Services	\$ 10,101	2.1%	Chief Fiscal Officer	\$ 441	0.1%
			<b>TOTAL</b>	<b>\$ 471,433</b>	<b>100.0%</b>

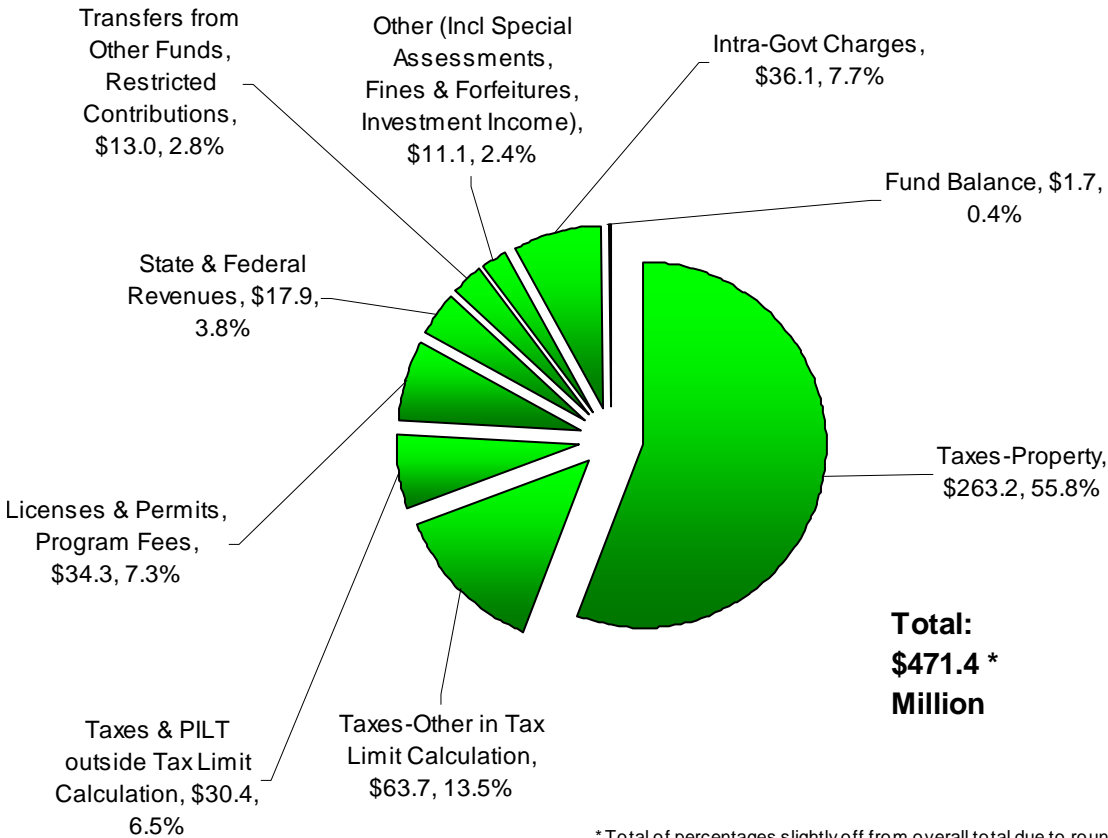
Depreciation (\$2,117,076) is not appropriated, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2015 Proposed budget appropriation \$469,315,436.

**2015 Proposed Revenue and Funding Sources Highlights**

Annually, the Mayor is required to propose a balanced budget. Since the Mayor’s Proposed budget identifies \$471.4 million in spending, it also provides \$471.4 in funding sources.

As exhibited in Chart 2, the funding sources are comprised of \$263.2 million of property tax revenue, \$170.4 million of non-property tax revenue, \$36.1 million of IGC revenue and \$1.7 million of fund balance.

**Chart 2.  
2015 Proposed Funding Sources  
(\$ millions)**



**Taxes-Property - \$263.2 million**

The amount of taxes the Municipality collects is governed by a Tax Limit (also known as the tax cap) that calculates two numbers important to the budget and taxpayers:

- The maximum amount of all taxes the city can collect; and
- The maximum amount of property taxes that can be collected.

As shown in Table 3, the preliminary (the final limit is calculated in April) 2015 Tax Limit calculation indicates that \$312.7 million in all taxes can be collected (not subject to the Tax Limit is another \$16.7 million in mill levies set by service area boards). This is a \$4.1 million

increase above the same limit that could have been collected in 2014. At the same time, there is a \$3.4 million increase in the maximum amount of *property taxes* that can be collected in 2015.

	2014	2015	Difference
Maximum Amount ALL Taxes	\$ 308.6	\$ 312.7	\$ 4.1
(Less) Non-property Taxes	\$ (63.0)	\$ (63.7)	\$ (0.7)
Maximum Amount PROPERTY Taxes	\$ 245.6	\$ 249.0	\$ 3.4
Amount "under the cap"	\$ (6.3)	\$ (2.5)	\$ 3.8
Property taxes to be collected	\$ 239.3	\$ 246.5	\$ 7.2

The reason for an increase in one limit but not the same amount in the other is the core of the tax cap's design – every dollar in non-property tax replaces a dollar in property tax. The difference of \$0.7 million is the net increase in the other taxes within the tax cap that automatically reduce the same amount in property taxes and is comprised of:

- \$0.1 million increase in Automobile Tax
- \$0.2 million increase in Tobacco Tax
- \$0.1 million increase in Motor Vehicle Rental Tax
- \$0.3 million increase in MESA/MUSA

The 2015 Proposed Budget relies on \$246.5 million in property taxes, that is \$2.5 million below the maximum allowed under the preliminary 2015 tax limit. It is a \$7.2 million (3.0%) increase from the amount of property taxes collected in 2014 for general government.

The property taxes supporting the 2015 Proposed Budget, inclusive of service areas (\$16.7 million), is \$263.2 million. Table 4 illustrates the property tax impact per \$100,000 of property value, with 2015 based on the current assessed valuate and average mill rate. The average property tax reduced from 2014 due to the 2015 preliminary assessed value increasing by 4.57% over the 2014 assessed value.

	2014	2015	Change
Tax Per \$100,000 Assessed Value	\$763	\$751	-\$12
<i>(Excludes Anchorage School District)</i>			

**Non-Property Tax Revenue - \$170.4 million**

In 2015 there is a \$1.0 million increase in this category of revenue, including:

- Taxes-Other (non-property taxes and PILTs inside and outside of the cap)
- Licenses and Permits, Program Fees
- State and Federal Revenues
- Restricted Contributions, Transfers from Other Funds,
- Other, Special Assessments, Fines and Forfeitures, Investment Income

**Taxes-Other - \$91.5 million**

Revenue from non-property taxes and payments made by utilities, Municipal enterprises, and private companies instead of taxes to the Municipality, state, and federal governments (PILT) that have substantively changed in 2015. Representative examples include:

Auto Tax (within Tax Limit Calculation) – The 2015 budget is \$11.6 million, a \$0.1 million increase from 2014. The factors that affect the auto registration tax revenues are: total population growth, proportionally faster growth of exemptions, and an increase in average age of vehicles. The increase in revenues due to population growth are anticipated to be

offset by the declines due to more exemptions and the increase in the average age of cars resulting in a less than 1% change from 2014 to 2015.

Tobacco Tax (within Tax Limit Calculation) – A total of \$23.2 million is expected, which is an increase of \$0.2 million compared to 2014. This increase is anticipated to be generated from annual CPI adjustment in the cigarette tax rate, offset with continued decline in number of taxable cigarettes, and trending growth in revenues from other tobacco products (OTP).

Motor Vehicle Rental Tax (within Tax Limit Calculation) – The 2015 Proposed budget is \$5.6 million, a \$0.1 million increase from 2014 budget, driven primarily by the projection of the number of tourists expected in 2015. The 2015 budget is 3.5% higher than the 2014 year-end actuals projection and about 2% higher than the 2014 budget.

MUSA/MESA (within Tax Limit Calculation) – A total of \$20.4 million is expected for MUSA/MESA, including \$0.3 million more than the 2014 budgeted amount. These revenues will be updated in the spring during the 2015 Revised budget to include most recent millage and plant values.

Hotel/Motel Room Tax – A total of \$25.7 million from the 12% room tax is expected in 2015 for a \$1.9 million increase from the 2014 budget, based on projected tourism growth. The 2015 budget is 3.5% higher than the 2014 year-end actuals projection and is about 8% higher than the 2014 budget. Revenue from the tax is split three ways—4% to tourism marketing; 4% for convention center debt; and 4% to general government

#### **Licenses and Permits; Program Fees - \$34.3 million**

This category includes fees paid for services, such as land use permits and bus fares. Changes in 2015 include, but are not limited to:

Taxicab Permits – A total of \$0.8 million is projected in 2015. This is an increase of \$0.4 million from the 2014 budget, to reflect the actual trend and an anticipated issuance of 5 disability taxicab permits next April. The last disability permit offering averaged \$45,000 per taxicab.

Local Business Licenses – The 2015 budget of \$0.1 million is significantly less (70%) than 2014 budget of \$0.4 million. The reduction affects only the Building Service Area Fund (163000), due to the biennial building licensing cycle and 2015 being an odd year. Full biennium fees are due in February of even years. Licenses paid after that date are prorated for the remaining months of the biennium.

Building Permit Plan Review Fees – A total of \$2.5 million is projected in 2015, which is an increase of \$0.3 million from 2014 budget, in line with 2014 anticipated actuals.

Transit Bus Pass Sales and Transit Fare Box Receipts – A total of \$2.6 million and \$1.6 million respectively, is budgeted in 2015, with a reduction of \$0.2 million anticipated from each revenue source.

Ambulance Service Fees – A total of \$7.4 million is projected in 2015, reflecting an increase of \$0.1 million from 2014. The billing and processing contractor has improved performance and overall collection rates have stabilized.

Police Services – A total of \$0.2 million is expected in 2015, which is a decrease of \$0.3 million for these revenues from APD details at SOA road construction sites. Overall, State requests have been consistently declining.

### **State Revenues; Federal Revenues - \$17.9 million**

This category includes revenue received by general government from state and federal governments.

State Revenues (General Assistance) – A total of \$13.9 million is expected from revenue sharing from the State of Alaska. This is a decrease of \$0.8 million from the 2014 budget and is set according to a preliminary estimate from the SOA. The SOA revenue sharing has been consistently around \$15 million in recent years.

### **Restricted Contributions; Transfers from Other Funds - \$13.0 million**

Transfers from Other Funds include Restricted Contributions, which include reimbursement from the Anchorage School District for a dedicated internal auditor. Contributions from Other Funds include utility revenue distribution and a dividend paid from MOA's Trust Fund (created with the proceeds from the sale of the Anchorage Telephone Utility).

Restricted Contributions (Restricted Contribution, Contributions from Other Funds) – The 2015 Contributions from Other Funds budget is \$0.6 million, a decrease of \$0.2 million to reflect the removal of 2014 one-time contribution funding.

Transfers from Other Funds (Contribution from MOA Trust Fund) – The 2015 MOA Trust Fund dividend is anticipated to be \$5.2 million, which is \$0.3 million more than 2014. Additionally, the 2015 Utility Revenue Distribution in AMC 26.10.065, from ML&P increased by \$1.2 million based on projected revenues.

### **Special Assessments; Fines and Forfeitures; Investment Income; Other - \$11.1 million**

Revenue that has substantively changed in 2014 includes:

Fines and Forfeitures (SOA Trial Court Fines, APD Counter Fines, Other Fines and Forfeitures) – A net increase of \$0.2 million is anticipated for Fines and Forfeitures. An increase of \$0.1 million is expected in SOA Trial Court Fines due to a projected increase in the Permanent Fund dividend, increasing the amount that can be garnished from those that fail to pay these fines, and an increase of \$0.2 million is budgeted in APD Counter Fines in line with anticipated citations. These increases are offset by a \$0.2 million decrease in Other Fines and Forfeitures resulting from the impact of AO 2014-96, adopting a calendar year basis for Police false alarm charges with an annual re-set and replacing the annual security alarm registration fee requirement with a one-time registration fee.

Investment Income (Cash Pool Short-Term Interest, Other Short-Term Interest) – The combined 2015 budget is decreasing by \$1.1 million from the 2014 budget. The general government cash pool interest in Cash Pool Short Term Interest is expected to decline by \$0.7 million, including a projected \$0.4 million decrease in Other Short-Term Interest.

### **Intra-Governmental Charges (IGCs) - \$36.1 million**

IGCs are charges for services provided by one Municipal organization to another. For example, the Maintenance and Operations Department maintains all general government buildings. Maintenance costs are budgeted in Maintenance and Operations and "charged out" through IGCs to the appropriate users. By using an intra-governmental charge system,



the full cost of a program—including overhead—is linked to the program’s budget. This system also allows departments to charge Municipal utilities, grants, capital projects and other special revenue funds for services.

In 2015, IGCs are anticipated to generate \$36.1 million in “revenue” which is \$0.1 million more than 2014, which is relatively flat and reflective of the changes in the proposed budget.

As part of the annual budget process, IGCs will be updated during first quarter budget revisions.

### **Fund Balance**

Fund balance is generally defined as the difference between a fund’s assets and liabilities.

This category of financing sources includes unspent funds at year-end in governmental operating funds. These balances then may be used to help pay for the following year’s budget, reducing the amount of funding from other sources that otherwise would be required to support the spending from the respective fund. With the exception of Areawide Fund (101000), the 2015 Proposed budget does not use any fund balance in the taxed service area funds. As part of the annual budget process, fund balance will be reviewed during first quarter budget amendments to ensure that the funds remain in compliance with the Municipal fund balance reserve policies.

The proposed fund balance use of \$1,253,100 in Areawide Fund (101000) is to fund one-time items including: Assembly meeting manager software, Fire academy, Police academy, and completion of Municipal Attorney eDiscovery software implementation.

Several programs generate revenue that is placed in self-sustaining funds to pay operating costs. For example, Development Services receives revenue from construction-related permits; Heritage Land Bank receives revenue from the sale of Municipal property; and the Dena’ina Center receives bed tax revenue to pay its debt service.

A net of \$.4 million of fund balance in these funds is projected to be used (decreased) or created (increased) based on the 2015 Proposed budget and is comprised as follows:

- \$0.5 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.1 million creation – Public Finance and Investment Fund (164000)
- \$2.1 million creation – Convention Center Operating Reserve Fund (2020X0)
- \$0.9 million use – Heritage Land Bank Fund (221000)
- \$1.6 million use – Self Insurance Fund (602000)
- \$0.1 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000) and Heritage Land Bank Fund (221000) show use / decreases in fund balances. These will be reexamined in first quarter budget amendments. Fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support; Heritage Land Bank Fund (221000) fund balance use may be adjusted in the revised budget to reflect increases in projected revenue from property sales, leases and land use permits that may occur after the initial 2015 budget approval.

Self Insurance Fund (602000) is an internal service fund used to accumulate and allocate costs for workers’ compensation and general liability services to other Municipal departments

and agencies on a cost-reimbursement basis. The 2015 Proposed budget IGC revenue is based on 2014 reimbursement rates. As part of the annual budget process, the IGCs will be updated during first quarter budget revisions to fully reimburse this fund without the use of fund balance.

Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate service costs from the Information Technology Department to other Municipal departments and agencies on a cost-reimbursement basis. The 2015 Proposed budget IGC revenue is based on 2014 reimbursement rates. As part of the annual budget process, the IGCs will be updated during first quarter budget revisions to fully reimburse this fund without the use of fund balance.

## Tax Limit Calculation

## Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line	2014		2015		
		Revised		Preliminary	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected	237,750,950		239,317,214	
3	Payment in Lieu of Taxes (State & Federal)	794,746		800,290	
4	Automobile Tax	11,300,053		11,448,632	
5	Tobacco Tax	22,019,634		23,001,852	
6	Aircraft Tax	210,000		210,000	
7	Motor Vehicles Rental Tax	4,970,037		5,449,649	
8	MUSA/MESA	20,556,995		22,091,221	
9	Step 1 Total	297,602,415		302,318,858	
10					
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	(440,000)		(440,000)	
13	Judgments/Legal Settlements (One-Time)	(3,989,621)		(895,050)	
14	Debt Service (One-Time)	(50,264,138)		(53,015,313)	
15	Step 2 Total	(54,693,759)		(54,350,363)	
16					
17	Tax Limit Base (before Adjustment for Population and CPI)	242,908,656		247,968,495	
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	1.10%	2,672,000	0.90%	2,231,720
21	Change in Consumer Price Index 5 Year Average	2.30%	5,586,900	2.50%	6,199,210
22	Step 3 Total	3.40%	8,258,900	3.40%	8,430,930
23					
24	<b>The Base for Calculating Following Year's Tax Limit</b>	<b>251,167,556</b>		<b>256,399,425</b>	
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction	2,250,267		2,289,000	
28	Taxes Authorized by Voter-Approved Ballot - O&M	843,000		367,000	
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000		440,000	
30	Judgments/Legal Settlements (One-Time)	895,050		25,050	
31	Debt Service (One-Time)	53,015,313		53,144,357	
32	Step 4 Total	57,443,630		56,265,407	
33					
34	<b>Limit on ALL Taxes that can be collected</b>	<b>308,611,186</b>		<b>312,664,832</b>	
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)	(800,290)		(776,406)	
38	Automobile Tax	(11,448,632)		(11,558,832)	
39	Tobacco Tax	(23,001,852)		(23,205,864)	
40	Aircraft Tax	(210,000)		(210,000)	
41	Motor Vehicle Rental Tax	(5,449,649)		(5,550,900)	
42	MUSA/MESA	(22,091,221)		(22,365,965)	
43	Step 5 Total	(63,001,644)		(63,667,967)	
44					
45	<b>Limit on PROPERTY Taxes that can be collected</b>	<b>245,609,542</b>		<b>248,996,865</b>	
46					
47	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				
48	Property taxes to be collected based on spending decisions minus other available revenue.				
49					
50	<b>Property taxes TO BE COLLECTED</b>	<b>239,317,214</b>		<b>246,495,104</b>	
51					
52	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>	<b>(6,292,328)</b>		<b>(2,501,761)</b>	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2015 total property taxes "outside the cap" is **\$16,730,713**, making the total of all property taxes to be collected for General Government **\$263,225,817**.

## Position Summary by Department

Department	2013 Revised Budget				2014 Revised Budget				2015 Proposed Budget					
	FT	PT	Seas	Temp	FT	PT	Seas	Temp	FT	PT	Seas	Temp	Total	
Assembly	23	1	-	-	24	2	1	1	28	23	5	-	28	
Chief Fiscal Officer	3	-	-	-	3	-	-	-	3	2	-	-	2	
Community Development	96	1	-	-	96	-	-	-	96	94	-	-	94	
Employee Relations	31	-	-	-	31	-	-	-	31	33	-	-	33	
Equal Rights Commission	5	2	-	-	7	2	-	-	7	5	1	-	6	
Finance	95	2	-	-	97	2	-	-	100	102	2	-	104	
Fire	375	2	-	-	377	-	-	-	376	376	-	-	376	
Health and Human Services	40	6	1	-	47	2	1	-	58	53	2	1	56	
Information Technology	74	-	-	-	74	72	-	-	72	71	-	-	71	
Internal Audit	5	1	-	-	6	5	1	-	6	5	1	-	6	
Library	59	35	-	-	94	59	35	-	94	59	35	-	94	
Management and Budget	6	-	-	-	6	6	-	-	6	6	-	-	6	
Mayor	10	-	-	-	10	-	-	-	10	9	-	-	9	
Municipal Attorney	52	2	-	-	54	53	-	-	53	53	-	-	53	
Municipal Manager	19	2	-	-	21	1	-	-	22	21	1	-	22	
Parks and Recreation	60	33	186	24	303	64	39	189	30	63	40	189	30	
Police	523	-	-	-	523	523	-	-	523	523	-	-	523	
Public Transportation	144	-	-	-	144	144	-	-	144	145	-	-	145	
Public Works	238	2	19	19	278	238	1	20	261	237	2	20	261	
Purchasing	14	-	-	-	14	14	-	-	14	14	-	-	14	
Real Estate	7	-	-	-	7	7	-	-	7	7	-	-	7	
<b>Total</b>	<b>1,879</b>	<b>89</b>	<b>206</b>	<b>43</b>	<b>2,217</b>	<b>1,904</b>	<b>85</b>	<b>211</b>	<b>33</b>	<b>2,233</b>	<b>89</b>	<b>210</b>	<b>32</b>	<b>2,232</b>

This summary shows budgeted staffing levels at end of year. Reports generated from TeamBudget (Department Summary and Division Summary), included in department sections of 2015 Proposed Budget show staffing levels at beginning of year. Notable position changes are listed below:

**2014 Revised Budget Change from 2014 Approved:**

Health and Human Services - \*correction - was 1 FT not PT Community Health Nursing Supervisor position moved to grant funding.

**2015 Proposed Budget Change from 2014 Revised:**

Assembly - 1 Temp removed as part of One-Time funding for 2014 election, created 2 PT positions from 1 FT, position type corrected from seasonal PT to regular PT.

Chief Fiscal Officer - Eliminate 1 FT Mgmt Systems Officer II position.

Community Development - Eliminate 1 FT Deputy Director position, eliminate 1 FT Associate Planner position.

Employee Relations - Add 2 FT Personnel Analyst II positions.

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

Finance - Add 1 FT Mgmt Systems Officer II position, add 2 FT Jr Accountant positions and 1 FT Sr Accountant position.

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

Information Technology - Eliminate 1 FT Database Administrator II position.

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

Parks and Recreation - Added 1 PT position with PCN benefits, eliminate 1 FT Sr Office Associate position due to efficiencies.

Public Transportation - Added 1 FT bus operator position with overtime budget.

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

Budget Summary Reconciliation 2014 Revised to 2015 Proposed

Department	2014 Revised	Continuation Level Adjustments						Changes from 2015 Continuation to 2015 Proposed						2015 Proposed	Less Dept/Amort	2015 Proposed Appropriation	
		Personnel	Contracts Misch&M	Debt Service	P & F Retirement	One-Time Funding	Subtotal	2015 Continuation	Personnel Alignment	Dept Adjustments	Fleet	O&M in Tax Cap	One-Time Funding				Subtotal
Assembly	3,688,104	24,648	-	-	-	(515,880)	(491,332)	3,196,772	-	6,825	-	-	415,000	421,825	-	3,618,597	3,618,597
Chief Fiscal Officer	2,558,168	10,100	-	-	-	(1,947,953)	(1,937,853)	620,315	(154,586)	(25,000)	-	-	-	(179,586)	-	440,729	440,729
Community Development	14,803,271	373,970	-	(30,042)	-	(925,000)	(581,072)	14,222,199	(287,119)	(9,032)	-	-	-	(286,151)	-	13,926,048	13,926,048
Employee Relations	3,768,335	71,865	-	-	-	(300,000)	(228,135)	3,540,200	284,013	54,020	-	-	-	338,033	-	3,878,233	3,878,233
Equal Rights Commissioner	742,357	7,484	14,200	-	-	-	21,684	764,041	(13,092)	-	-	-	-	(13,092)	-	750,949	750,949
Finance	13,880,504	205,763	-	(402,435)	-	(1,120,000)	(914,237)	12,966,267	324,685	(37,684)	601	-	500,000	(413,825)	-	13,253,869	13,253,869
Fire	92,276,931	507,031	-	-	(1,352)	(320,000)	(1,706,634)	90,570,297	(913,825)	-	-	-	-	(9,090)	-	90,156,472	90,156,472
Health and Human Serv	10,224,040	126,169	-	(1,491,230)	-	-	124,817	10,348,667	(96,167)	92,923	(5,846)	-	-	(9,090)	-	10,339,767	10,339,767
Information Technology	18,247,280	122,898	(148,221)	148,221	-	-	122,898	18,370,178	(155,764)	232,177	(1,813)	-	-	74,600	-	18,444,778	18,444,778
Internal Audit	722,683	18,352	-	-	-	(6,855)	11,497	734,190	-	1,740	133	-	-	1,873	-	736,063	736,063
Library	8,047,331	17,004	-	-	-	-	17,004	8,064,335	25,012	(82,691)	(162)	-	-	(57,841)	-	8,006,494	8,006,494
Management and Budget	804,668	10,822	-	-	-	-	10,822	815,490	-	(8,230)	-	-	-	(8,230)	-	807,260	807,260
Mayor	2,864,131	(15,526)	-	-	-	(555,000)	(570,526)	2,283,605	(63,030)	(350,000)	(307)	-	-	(413,337)	-	1,880,268	1,880,268
Municipal Attorney	8,055,502	12,066	-	-	-	-	(428,984)	7,626,518	(21,981)	(860)	-	210,000	-	187,159	-	7,813,677	7,813,677
Municipal Manager	23,366,257	53,693	443,600	(115,808)	-	(25,000)	356,485	23,722,742	(39,933)	(194,367)	(448)	-	-	(234,748)	-	23,487,994	23,487,994
Parks and Recreation	22,215,449	23,286	294	117,075	-	(970,000)	(829,345)	21,386,104	(218,901)	-	(78,443)	100,000	-	(197,344)	-	21,188,760	21,188,760
Police	96,041,014	2,454,690	-	67,759	(1,386,921)	(814,726)	320,802	96,361,816	1,092,751	-	75,422	-	128,100	1,296,273	-	97,658,089	97,658,089
Public Transportation	23,010,654	471,255	(4,482)	(3,927)	-	(1,209,000)	(68,455)	23,473,500	(169,000)	(64,741)	(81,625)	6,000	-	(227,741)	-	23,245,759	23,245,759
Public Works	108,877,563	614,019	440	526,086	-	-	(68,455)	109,809,108	-	(1,087,753)	(81,625)	701,000	-	(468,378)	-	108,340,730	108,340,730
Purchasing	1,698,760	40,227	-	-	-	-	40,227	1,738,987	-	(3,142)	-	-	-	(3,142)	-	1,735,845	1,735,845
Real Estate	8,158,462	8,706	-	-	-	-	8,706	8,167,168	-	(81,734)	-	-	-	(81,734)	-	8,085,434	8,085,434
TANS Area-wide Expense	110,914	-	-	-	-	-	156,686	267,600	-	-	-	-	-	-	-	267,600	267,600
Convention Center Reser	12,502,218	-	866,889	-	-	-	866,889	13,369,107	-	-	-	-	-	-	-	13,369,107	13,369,107
<b>TOTAL</b>	<b>476,664,596</b>	<b>5,158,522</b>	<b>1,172,720</b>	<b>462,263</b>	<b>(2,878,151)</b>	<b>(9,150,564)</b>	<b>(5,235,210)</b>	<b>471,429,366</b>	<b>(406,937)</b>	<b>(1,547,657)</b>	<b>(102,380)</b>	<b>807,000</b>	<b>1,253,100</b>	<b>3,126</b>	<b>471,432,512</b>	<b>(2,117,076)</b>	<b>469,315,436</b>

Continuation Change, without One-Time Items 3,915,354

Relationship between Departments and Funds in Terms of 2015 Proposed Budget  
(Direct Cost in \$ Thousands)

Department	Fund #	Eagle														Mgmt Info	Systems	TOTAL	% of Total				
		101000	104000	106000	119000	131000	141000	151000	161000	162000	163000	164000	2020X0	221000	301000					602000	607000		
		Areawide	Chugiak Fire Service Area	Girodwood Valley Service Area	Chugiak/ Birchwd/ ERRR SA	Anch Fire Service Area	Anch Roads/ Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Anch Parks & Rec Service Area	Multiple SAs and LRSAs	Bld Safety Service Area	Public Fin Invest	Cvntm Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self-Ins						
Assembly		3,619																			3,619	0.8%	
Chief Fiscal Officer		441																				441	0.1%
Community Development		8,298										5,628										13,926	3.0%
Employee Relations		3,878																				3,878	0.8%
Equal Rights Commission		751																				751	0.2%
Finance		11,706											1,548									13,254	2.8%
Fire		22,987	1,011	738		65,420																90,156	19.1%
Health and Human Services		10,340																				10,340	2.2%
Information Technology		1,246																			17,199	3.9%	
Internal Audit		736																				736	0.2%
Library		8,006																				8,006	1.7%
Management and Budget		807																				807	0.2%
Office of the Mayor		1,880																				1,880	0.4%
Municipal Attorney		7,814																				7,814	1.7%
Municipal Manager		12,974																				23,488	5.0%
Parks and Recreation				265					17,070	3,854						339	10,175					21,189	4.5%
Police		50						97,608														97,658	20.7%
Public Transportation		23,246																				23,246	4.9%
Public Works		28,019					69,541				3,149											108,341	23.0%
Purchasing		1,736		872	6,760																	1,736	0.4%
Real Estate		7,322																		764		8,085	1.7%
Areawide TANs Expense		268																				268	0.1%
Convention Center Reserve														13,369								13,369	2.8%
<b>Total General Government</b>		<b>156,123</b>	<b>1,011</b>	<b>1,875</b>	<b>6,760</b>	<b>65,420</b>	<b>69,541</b>	<b>97,608</b>	<b>17,070</b>	<b>3,854</b>	<b>3,149</b>	<b>5,628</b>	<b>1,548</b>	<b>13,369</b>	<b>764</b>	<b>339</b>	<b>10,175</b>				<b>17,199</b>	<b>471,433</b>	<b>100.0%</b>
Percent of Total		33.1%	0.2%	0.4%	1.4%	13.9%	14.8%	20.7%	3.6%	0.8%	0.7%	1.2%	0.3%	2.8%	0.2%	0.1%	2.2%				3.6%	<b>100.0%</b>	

Direct Cost includes debt service and depreciation / amortization.

This page intentionally left blank.

## 2015 Proposed Budget Revenues, Direct Cost and other Financing Sources (\$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Taxes - Property	(9,206)	1,130	2,068	6,553	72,742	65,773	100,066
Taxes - Other - In Tax Limit	36,960	23	33	150	1,251	1,658	2,056
Taxes - Other - Outside Tax Limit	10,428	-	-	-	-	257	-
Taxes - Penalties and Recoveries	1,720	7	11	33	256	325	425
Payments in Lieu of Taxes	1,766	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
Certificates/Permits/Licenses	2,765	-	-	-	550	-	-
Fees & Charges for Services	19,445	-	9	25	421	48	1,809
Fines & Forfeitures	582	-	-	-	-	-	5,537
Investment Income	643	28	6	13	208	405	70
Contributions from Outside Organizations	126	-	-	-	-	-	-
Contributions/Transfers from Other Funds	34,583	-	-	97	-	-	-
State Revenues	15,208	-	-	-	-	439	-
Federal Revenues	241	-	-	-	38	649	-
Other	382	-	-	2	-	-	422
<b>Revenues Total</b>	<b>115,642</b>	<b>1,188</b>	<b>2,127</b>	<b>6,872</b>	<b>75,468</b>	<b>69,774</b>	<b>110,385</b>
<b>Department</b>							
Assembly	3,619	-	-	-	-	-	-
Chief Fiscal Officer	441	-	-	-	-	-	-
Community Development	8,298	-	-	-	-	-	-
Employee Relations	3,878	-	-	-	-	-	-
Equal Rights Commission	751	-	-	-	-	-	-
Finance	11,706	-	-	-	-	-	-
Fire	22,987	1,011	738	-	65,420	-	-
Health and Human Services	10,340	-	-	-	-	-	-
Information Technology	1,246	-	-	-	-	-	-
Internal Audit	736	-	-	-	-	-	-
Library	8,006	-	-	-	-	-	-
Management and Budget	807	-	-	-	-	-	-
Mayor	1,880	-	-	-	-	-	-
Municipal Attorney	7,814	-	-	-	-	-	-
Municipal Manager	12,974	-	-	-	-	-	-
Parks and Recreation	-	-	265	-	-	-	-
Police	50	-	-	-	-	-	97,608
Public Transportation	23,246	-	-	-	-	-	-
Public Works	28,019	-	872	6,760	-	69,541	-
Purchasing	1,736	-	-	-	-	-	-
Real Estate	7,322	-	-	-	-	-	-
Areawide TANs Expense	268	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>156,123</b>	<b>1,011</b>	<b>1,875</b>	<b>6,760</b>	<b>65,420</b>	<b>69,541</b>	<b>97,608</b>
Charges by/to Departments	(39,228)	177	252	113	10,047	233	12,778
<b>Charges by/to Total</b>	<b>(39,228)</b>	<b>177</b>	<b>252</b>	<b>113</b>	<b>10,047</b>	<b>233</b>	<b>12,778</b>
Net Increase (Decrease / Use) in Fund Balance	(1,253)	-	-	-	0	-	0



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

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	Total Budget
17,120	3,608	3,372	-	-	-	-	-	-	-	263,226
431	-	7	-	-	-	-	-	-	-	42,568
171	-	-	-	-	14,920	-	-	-	-	25,776
96	17	2	-	-	-	-	-	-	-	2,894
-	-	-	-	-	-	-	-	-	-	1,766
-	-	-	-	-	-	-	-	-	-	220
-	-	-	6,609	-	-	-	-	-	-	9,924
1,925	438	-	12	651	-	292	339	-	5	25,419
-	-	-	-	-	-	-	-	-	-	6,119
107	51	60	-	49	-	15	-	206	-	1,862
-	-	-	-	-	-	-	-	-	-	126
-	-	-	-	-	553	-	-	-	-	35,232
-	-	10	-	-	-	-	-	-	-	15,657
41	-	-	-	-	-	-	-	-	-	969
-	-	-	0	1,080	-	-	-	-	-	1,886
<b>19,890</b>	<b>4,114</b>	<b>3,451</b>	<b>6,621</b>	<b>1,780</b>	<b>15,473</b>	<b>308</b>	<b>339</b>	<b>206</b>	<b>5</b>	<b>433,643</b>
-	-	-	-	-	-	-	-	-	-	3,619
-	-	-	-	-	-	-	-	-	-	441
-	-	-	5,628	-	-	-	-	-	-	13,926
-	-	-	-	-	-	-	-	-	-	3,878
-	-	-	-	-	-	-	-	-	-	751
-	-	-	-	1,548	-	-	-	-	-	13,254
-	-	-	-	-	-	-	-	-	-	90,156
-	-	-	-	-	-	-	-	-	-	10,340
-	-	-	-	-	-	-	-	-	17,199	18,445
-	-	-	-	-	-	-	-	-	-	736
-	-	-	-	-	-	-	-	-	-	8,006
-	-	-	-	-	-	-	-	-	-	807
-	-	-	-	-	-	-	-	-	-	1,880
-	-	-	-	-	-	-	-	-	-	7,814
-	-	-	-	-	-	-	339	10,175	-	23,488
17,070	3,854	-	-	-	-	-	-	-	-	21,189
-	-	-	-	-	-	-	-	-	-	97,658
-	-	-	-	-	-	-	-	-	-	23,246
-	-	3,149	-	-	-	-	-	-	-	108,341
-	-	-	-	-	-	-	-	-	-	1,736
-	-	-	-	-	-	764	-	-	-	8,085
-	-	-	-	-	-	-	-	-	-	268
-	-	-	-	-	13,369	-	-	-	-	13,369
<b>17,070</b>	<b>3,854</b>	<b>3,149</b>	<b>5,628</b>	<b>1,548</b>	<b>13,369</b>	<b>764</b>	<b>339</b>	<b>10,175</b>	<b>17,199</b>	<b>471,433</b>
2,820	260	302	1,522	98	-	461	-	(8,902)	(17,060)	(36,129)
<b>2,820</b>	<b>260</b>	<b>302</b>	<b>1,522</b>	<b>98</b>	<b>-</b>	<b>461</b>	<b>-</b>	<b>(8,902)</b>	<b>(17,060)</b>	<b>(36,129)</b>
0	(0)	-	(529)	134	2,104	(917)	-	(1,067)	(133)	(1,661)

2015 Proposed General Government Operating Budget

2013 Actuals, 2014 Revised Budget, and 2015 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed
Taxes - Property	(13,377)	(15,985)	(9,206)	1,125	1,115	1,130	2,109	2,053	2,068
Taxes - Other - In Tax Limit	56,141	36,623	36,960	21	22	23	30	32	33
Taxes - Other - Outside Tax Limit	9,508	9,622	10,428	(0)	-	-	(0)	-	-
Taxes - Penalties and Recoveries	1,284	1,720	1,720	7	7	7	10	11	11
Payments in Lieu of Taxes	1,814	1,847	1,766	-	-	-	-	-	-
Special Assessments	(0)	-	-	-	-	-	-	-	-
Certificates/Permits/Licenses	4,588	2,475	2,765	-	-	-	-	-	-
Fees & Charges for Services	23,585	19,684	19,445	-	-	-	13	9	9
Fines & Forfeitures	594	581	582	-	-	-	-	-	-
Investment Income	701	1,039	643	3	43	28	8	10	6
Contributions from Outside Organizations	3,705	118	126	113	-	-	267	-	-
Contributions/Transfers from Other	10,718	32,813	34,583	-	-	-	-	-	-
State Revenues	16,830	15,971	15,208	2	-	-	2	-	-
Federal Revenues	121	241	241	-	-	-	-	-	-
Other	1,592	802	382	157	-	-	1	-	-
<b>Revenues Total</b>	<b>117,805</b>	<b>107,550</b>	<b>115,642</b>	<b>1,428</b>	<b>1,188</b>	<b>1,188</b>	<b>2,441</b>	<b>2,115</b>	<b>2,127</b>
<b>Department</b>									
Assembly	2,851	3,688	3,619	-	-	-	-	-	-
Chief Fiscal Officer	6,159	2,558	441	-	-	-	-	-	-
Community Development	8,306	9,318	8,298	-	-	-	-	-	-
Employee Relations	3,126	3,768	3,878	-	-	-	-	-	-
Equal Rights Commission	619	742	751	-	-	-	-	-	-
Finance	10,885	12,316	11,706	-	-	-	-	-	-
Fire	24,618	22,816	22,987	1,634	1,011	1,011	683	734	738
Health and Human Services	9,778	10,224	10,340	-	-	-	-	-	-
Information Technology	1,221	1,238	1,246	-	-	-	-	-	-
Internal Audit	659	723	736	-	-	-	-	-	-
Library	7,590	8,047	8,006	-	-	-	-	-	-
Management and Budget	656	805	807	-	-	-	-	-	-
Mayor	3,323	2,864	1,880	-	-	-	-	-	-
Municipal Attorney	7,179	8,056	7,814	-	-	-	-	-	-
Municipal Manager	11,783	12,647	12,974	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	257	265	265
Police	1,329	50	50	-	-	-	-	-	-
Public Transportation	22,522	23,011	23,246	-	-	-	-	-	-
Public Works	30,242	27,785	28,019	-	-	-	810	863	872
Purchasing	1,474	1,699	1,736	-	-	-	-	-	-
Real Estate	7,406	7,361	7,322	-	-	-	-	-	-
Areawide TANs Expense	109	111	268	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>161,837</b>	<b>159,827</b>	<b>156,123</b>	<b>1,634</b>	<b>1,011</b>	<b>1,011</b>	<b>1,749</b>	<b>1,862</b>	<b>1,875</b>
Charges by/to Departments	(35,623)	(39,828)	(39,228)	196	177	177	293	253	252
<b>Charges by/to Total</b>	<b>(35,623)</b>	<b>(39,828)</b>	<b>(39,228)</b>	<b>196</b>	<b>177</b>	<b>177</b>	<b>293</b>	<b>253</b>	<b>252</b>

2015 Proposed General Government Operating Budget

2013 Actuals, 2014 Revised Budget, and 2015 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads and Drainage Service Area		
	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed
Taxes - Property	5,917	6,173	6,553	66,830	76,832	72,742	66,046	62,316	65,773
Taxes - Other - In Tax Limit	149	149	150	1,151	1,241	1,251	1,526	1,646	1,658
Taxes - Other - Outside Tax Limit	0	-	-	0	-	-	230	238	257
Taxes - Penalties and Recoveries	24	33	33	334	256	256	358	325	325
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	114	220	220
Certificates/Permits/Licenses	-	-	-	686	450	550	-	-	-
Fees & Charges for Services	33	25	25	455	428	421	9	48	48
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	13	20	13	74	337	208	(167)	636	405
Contributions from Outside Organizations	973	-	-	1,759	-	-	546	-	-
Contributions/Transfers from Other	-	97	97	-	-	-	-	-	-
State Revenues	-	-	-	92	-	-	560	439	439
Federal Revenues	-	-	-	40	38	38	687	664	649
Other	120	2	2	13	-	-	124	-	-
<b>Revenues Total</b>	<b>7,228</b>	<b>6,498</b>	<b>6,872</b>	<b>71,433</b>	<b>79,583</b>	<b>75,468</b>	<b>70,031</b>	<b>66,531</b>	<b>69,774</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	63,681	67,716	65,420	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	6,704	7,607	6,760	-	-	-	65,741	69,474	69,541
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>6,704</b>	<b>7,607</b>	<b>6,760</b>	<b>63,681</b>	<b>67,716</b>	<b>65,420</b>	<b>65,741</b>	<b>69,474</b>	<b>69,541</b>
Charges by/to Departments	103	111	113	9,223	10,194	10,047	(114)	236	233
<b>Charges by/to Total</b>	<b>103</b>	<b>111</b>	<b>113</b>	<b>9,223</b>	<b>10,194</b>	<b>10,047</b>	<b>(114)</b>	<b>236</b>	<b>233</b>

2015 Proposed General Government Operating Budget

2013 Actuals, 2014 Revised Budget, and 2015 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			162000 Eagle River / Chugiak Parks and Recreation Service Area		
	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed
Taxes - Property	102,044	99,105	100,066	16,704	17,048	17,120	3,386	3,619	3,608
Taxes - Other - In Tax Limit	1,523	2,043	2,056	396	427	431	-	-	-
Taxes - Other - Outside Tax Limit	0	-	-	153	158	171	(0)	-	-
Taxes - Penalties and Recoveries	470	425	425	87	96	96	15	17	17
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Certificates/Permits/Licenses	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	1,454	2,043	1,809	2,164	1,925	1,925	491	438	438
Fines & Forfeitures	5,148	5,350	5,537	-	-	-	-	-	-
Investment Income	184	126	70	2	167	107	29	78	51
Contributions from Outside Organizations	3,982	59	-	2	-	-	178	-	-
Contributions/Transfers from Other Departments	-	218	-	-	-	-	-	-	-
State Revenues	520	-	-	37	-	-	-	-	-
Federal Revenues	-	-	-	42	41	41	-	-	-
Other	469	488	422	24	-	-	2	-	-
<b>Revenues Total</b>	<b>115,794</b>	<b>109,858</b>	<b>110,385</b>	<b>19,612</b>	<b>19,863</b>	<b>19,890</b>	<b>4,100</b>	<b>4,152</b>	<b>4,114</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	16,043	18,055	17,070	3,309	3,896	3,854
Police	95,825	95,991	97,608	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>95,825</b>	<b>95,991</b>	<b>97,608</b>	<b>16,043</b>	<b>18,055</b>	<b>17,070</b>	<b>3,309</b>	<b>3,896</b>	<b>3,854</b>
Charges by/to Departments	17,551	13,036	12,778	3,289	2,833	2,820	248	256	260
<b>Charges by/to Total</b>	<b>17,551</b>	<b>13,036</b>	<b>12,778</b>	<b>3,289</b>	<b>2,833</b>	<b>2,820</b>	<b>248</b>	<b>256</b>	<b>260</b>

**2013 Actuals, 2014 Revised Budget, and 2015 Proposed Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	SA/LRSA Multiple Service Areas and Limited Road Service Areas			163000 Building Safety Service Area			164000 Public Finance Investment Fund		
	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed
Taxes - Property	2,882	3,342	3,372	-	-	-	-	-	-
Taxes - Other - In Tax Limit	6	6	7	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	(0)	-	-	-	-	-	-	-	-
Taxes - Penalties and Recoveries	12	2	2	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Certificates/Permits/Licenses	-	-	-	7,278	6,746	6,609	-	-	-
Fees & Charges for Services	-	-	-	27	11	12	585	651	651
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	2	93	60	(36)	-	-	1,077	56	49
Contributions from Outside Organizations	-	-	-	-	-	-	-	-	-
Contributions/Transfers from Other Funds	-	-	-	-	-	-	-	-	-
State Revenues	11	10	10	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Other	-	-	-	2	-	0	0	1,080	1,080
<b>Revenues Total</b>	<b>2,913</b>	<b>3,453</b>	<b>3,451</b>	<b>7,271</b>	<b>6,757</b>	<b>6,621</b>	<b>1,662</b>	<b>1,788</b>	<b>1,780</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	5,386	5,485	5,628	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	2,128	1,564	1,548
Fire	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	2,875	3,149	3,149	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>2,875</b>	<b>3,149</b>	<b>3,149</b>	<b>5,386</b>	<b>5,485</b>	<b>5,628</b>	<b>2,128</b>	<b>1,564</b>	<b>1,548</b>
Charges by/to Departments	292	304	302	1,770	1,593	1,522	86	99	98
<b>Charges by/to Total</b>	<b>292</b>	<b>304</b>	<b>302</b>	<b>1,770</b>	<b>1,593</b>	<b>1,522</b>	<b>86</b>	<b>99</b>	<b>98</b>

**2013 Actuals, 2014 Revised Budget, and 2015 Proposed Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed
Taxes - Property	-	-	-	-	-	-	-	-	-
Taxes - Other - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Lim	13,355	13,862	14,920	-	-	-	-	-	-
Taxes - Penalties and Recoverie	22	-	-	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Certificates/Permits/Licenses	-	-	-	14	-	-	-	-	-
Fees & Charges for Services	-	-	-	484	196	292	-	340	339
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(9)	-	-	6	24	15	(1)	-	-
Contributions from Outside Orga	524	-	-	1,004	-	-	-	-	-
Contributions/Transfers from Ot	0	526	553	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Other	334	-	-	6,048	410	-	385	-	-
<b>Revenues Total</b>	<b>14,225</b>	<b>14,387</b>	<b>15,473</b>	<b>7,557</b>	<b>630</b>	<b>308</b>	<b>384</b>	<b>340</b>	<b>339</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	340	340	339
Parks and Recreation	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	1,318	798	764	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	12,401	12,502	13,369	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>12,401</b>	<b>12,502</b>	<b>13,369</b>	<b>1,318</b>	<b>798</b>	<b>764</b>	<b>340</b>	<b>340</b>	<b>339</b>
Charges by/to Departments	-	-	-	453	474	461	-	-	-
<b>Charges by/to Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>453</b>	<b>474</b>	<b>461</b>	<b>-</b>	<b>-</b>	<b>-</b>

2015 Proposed General Government Operating Budget

2013 Actuals, 2014 Revised Budget, and 2015 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	602000 Self Insurance			607000 Management Information Systems			Total		
	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed	2013 Actuals	2014 Revised	2015 Proposed
Taxes - Property	-	-	-	-	-	-	253,666	255,619	263,226
Taxes - Other - In Tax Limit	-	-	-	-	-	-	60,943	42,190	42,568
Taxes - Other - Outside Tax Lim	-	-	-	-	-	-	23,246	23,879	25,776
Taxes - Penalties and Recoverie	-	-	-	-	-	-	2,624	2,894	2,894
Payments in Lieu of Taxes	-	-	-	-	-	-	1,814	1,847	1,766
Special Assessments	-	-	-	-	-	-	114	220	220
Certificates/Permits/Licenses	-	-	-	-	-	-	12,566	9,671	9,924
Fees & Charges for Services	-	-	-	1	5	5	29,301	25,802	25,419
Fines & Forfeitures	-	-	-	-	-	-	5,742	5,931	6,119
Investment Income	94	304	206	(11)	-	-	1,967	2,933	1,862
Contributions from Outside Orga	-	-	-	40	-	-	13,092	177	126
Contributions/Transfers from Oth	-	-	-	-	-	-	10,719	33,653	35,232
State Revenues	-	-	-	-	-	-	18,054	16,420	15,657
Federal Revenues	-	-	-	-	-	-	890	985	969
Other	596	-	-	9	-	-	9,875	2,782	1,886
<b>Revenues Total</b>	<b>691</b>	<b>304</b>	<b>206</b>	<b>38</b>	<b>5</b>	<b>5</b>	<b>444,612</b>	<b>425,002</b>	<b>433,643</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	2,851	3,688	3,619
Chief Fiscal Officer	-	-	-	-	-	-	6,159	2,558	441
Community Development	-	-	-	-	-	-	13,692	14,803	13,926
Employee Relations	-	-	-	-	-	-	3,126	3,768	3,878
Equal Rights Commission	-	-	-	-	-	-	619	742	751
Finance	-	-	-	-	-	-	13,013	13,881	13,254
Fire	-	-	-	-	-	-	90,615	92,277	90,156
Health and Human Services	-	-	-	-	-	-	9,778	10,224	10,340
Information Technology	-	-	-	13,208	17,010	17,199	14,429	18,247	18,445
Internal Audit	-	-	-	-	-	-	659	723	736
Library	-	-	-	-	-	-	7,590	8,047	8,006
Management and Budget	-	-	-	-	-	-	656	805	807
Mayor	-	-	-	-	-	-	3,323	2,864	1,880
Municipal Attorney	-	-	-	-	-	-	7,179	8,056	7,814
Municipal Manager	10,720	10,380	10,175	-	-	-	22,842	23,366	23,488
Parks and Recreation	-	-	-	-	-	-	19,609	22,215	21,189
Police	-	-	-	-	-	-	97,154	96,041	97,658
Public Transportation	-	-	-	-	-	-	22,522	23,011	23,246
Public Works	-	-	-	-	-	-	106,373	108,878	108,341
Purchasing	-	-	-	-	-	-	1,474	1,699	1,736
Real Estate	-	-	-	-	-	-	8,724	8,158	8,085
Areawide TANs Expense	-	-	-	-	-	-	109	111	268
Convention Center Reserve	-	-	-	-	-	-	12,401	12,502	13,369
<b>Direct Cost Total</b>	<b>10,720</b>	<b>10,380</b>	<b>10,175</b>	<b>13,208</b>	<b>17,010</b>	<b>17,199</b>	<b>464,899</b>	<b>476,665</b>	<b>471,433</b>
Charges by/to Departments	(14,523)	(9,077)	(8,902)	(13,172)	(16,631)	(17,060)	(29,929)	(35,971)	(36,129)
<b>Charges by/to Total</b>	<b>(14,523)</b>	<b>(9,077)</b>	<b>(8,902)</b>	<b>(13,172)</b>	<b>(16,631)</b>	<b>(17,060)</b>	<b>(29,929)</b>	<b>(35,971)</b>	<b>(36,129)</b>

This page intentionally left blank.