

Mayor's Budget

A sustainable budget promotes a safe, secure, and strong Anchorage. As we address the present budget, we must also prepare for Anchorage's future.

The state's fiscal situation has led to a reduced state role, which has consequences for the Municipality. As we manage this transition, our focus is on building self-sufficiency and resilience. That means finding efficiencies and making strategic investments. It also means demonstrating the fiscal discipline that accompanies a results-based budget, which addresses performance and success of services, directing resources to accountable programs that result in the highest level of public service.

Executive Branch Reorganization

The Office of Economic and Community Development is reestablished with responsibility for oversight and management of the Culture, Arts, and Entertainment Venues which includes municipal-owned facilities accessible to the public for arts, education, entertainment, learning, and gathering. The Office of Economic and Community Development will also have responsibility for the oversight and management of the following departments that may create jobs and spur development: Development Services, Library, Parks and Recreation, Planning, and Real Estate.

Community Development Department will be dissolved. Development Services and Planning were previously the divisions of the Community Development Department but will now be departments under the Office of Economic and Community Development.

The oversight and management of Municipal services provided by the following departments remain the responsibility of the Municipal Manager: Fire, Health & Human Services, Police, Public Transportation, Merrill Field Airport, Port, Solid Waste, and the regulated utilities of Water and Wastewater, and ML&P.

Public Works Department will be dissolved; the services provided by Public Works department will continue under the oversight and management of the Municipal Manager, but will be done so as the following separate departments: Maintenance and Operations, Project Management and Engineering, Office of Public Works Administration, and Traffic.

Employee Relations will now report to the Municipal Manager.

The Office of Management and Budget will now report to the Mayor.

2016 Continuation Budget

The continuation budget illustrates how much it would cost to provide current (2015) levels of services in the next budget (2016) year.

Starting with the 2015 Revised budget, spending changes are projected for personnel and other ongoing costs. Next, 2015 non-recurring (one-time) spending is removed from the budget. The 2016 continuation level spending plan results is \$3.1 million lower budget than in 2015.

Projected funding source changes are then identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2016, using preliminary numbers to calculate the Tax Cap. 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 2016 continuation level funding change is \$14.4 million lower than 2015.

After known program changes are posted, the 2016 continuation budget indicates a funding gap of \$11.0 million. To ensure a balanced budget, this gap must be addressed by either reducing services or increasing funding sources.

The process of compiling the 2016 continuation budget illustrated in Table 1, requires the application of assumptions and known factors.

The 2016 continuation spending change of \$3.8 million, resulted from:

- Wages projected to increase for most unions by 1.5% in 2016 over 2015
- Health benefit costs increasing in line with projected CPI
- Opt-out reductions for medical and social security
- Contractual increases of \$0.1 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), anticipated to remain flat
- Police and Fire Retirement requirements increase of \$1.6 million.

Spending reductions of \$6.9 million resulted from removing non-recurring personnel and non-labor activities funded in 2015, including:

- Spending for Fire and Police academies
- \$1.2 million for IAFF contract negotiations
- \$1.0 million for Dome settlement
- \$0.6 million Assembly funding for run-off election and IT capital project
- \$0.5 million for legal funds for wrongful termination case
- \$0.4 million for Operations and Maintenance (O&M) reserve
- \$0.2 million for 2015 mayoral transition and IA cash-out
- \$0.2 million for bringing Cost Allocation Plan to RCA for pre-approval
- \$0.2 million for chronic inebriate program
- \$0.2 million for eDiscovery part of JusticeWeb (efficiencies realized in 2016).

2016 continuation funding source changes include:

- Tax cap property tax revenue increase to the cap, before funding voter approved O&M.
- Non property tax revenues had an initial net decrease of \$13.1 million, highlights include:

Table 1.	
2015 Revised Budget	\$ 483.6
Projected Spending Changes	
Personnel	\$ 2.6
Contractual / Misc	(0.3)
Debt Service	0.1
P&F Retirement	1.4
Continuation Spending	\$ 3.8
Less one-time spending	(6.9)
Continuation Spending Change	\$ (3.1)
Projected Funding Source Changes	
Tax increase	\$ 6.8 *
Non-property taxes	(13.1)
IGCs	-
Fund balance use	(7.8)
Continuation Funding Change	\$ (14.1)
2016 Continuation Gap	\$ (11.0)

* excludes funding for voter approved O&M

- \$7.1 million ML&P dividend reduction due to Regulatory Commission of Alaska decision
- \$4.7 million decline in State Revenue Sharing program
- \$2.0 million reduction for one-time dividend from Solid Waste Services paid in 2015
- As part of the 2016 budget preparation, the departments evaluated their revenues and identified a net increase of \$0.9 million of continuation funding based on anticipated 2016 activity.
- Fund balance use of \$7.8 million was removed.

The 2016 budget could be balanced by reducing services or increasing funding sources.

Mayor's Proposed 2016 Budget

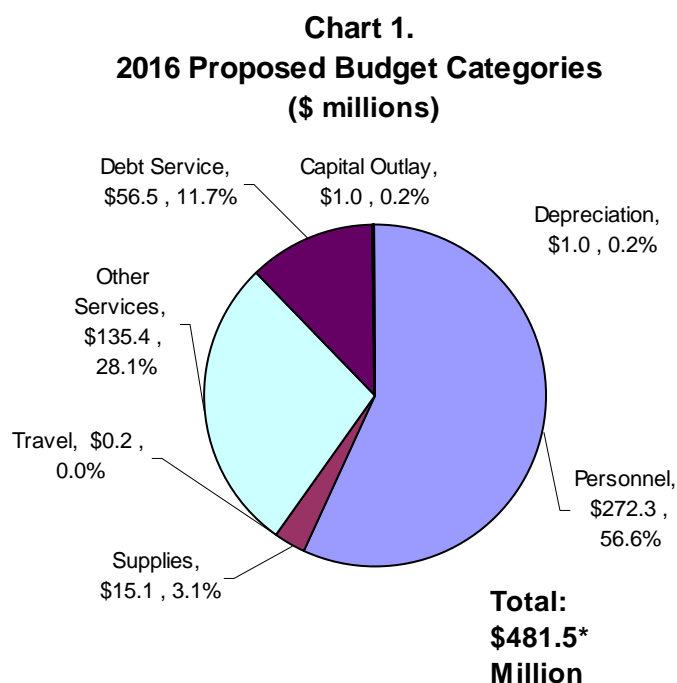
The 2016 Proposed General Government Operating Budget is a balanced budget at \$481,494,523, which is \$2,071,128 lower than the 2015 Revised budget.

The 2016 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 and reductions.

Public Safety has been increased by \$5.0 million, to include funding for three academies for Police and one for Fire as one-time items, and additional ongoing budget items.

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, primarily the movement of SAP dedicated positions to capital funding. Police proposed personnel budget increased by \$2.0 million to reflect contractual increase, academies, and increase of 20 positions. Fire proposed personnel budget increased \$0.7 million to accommodate overtime: \$0.5 million for ongoing adjustment and \$0.2 million for academy.



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

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. The 2016 Proposed budget includes an extension of the prefunding period for the Police and Fire Retiree Medical Trust from being fully funded in 2021 to 2034, resulting in a \$0.9 million operating budget reduction.

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.

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

Police	\$ 100,402	20.9%	Real Estate	\$ 7,914	1.6%
Fire	\$ 89,604	18.6%	Municipal Attorney	\$ 7,557	1.6%
Debt Service	\$ 56,455	11.7%	Project Management & Engineering	\$ 6,538	1.4%
Maintenance & Operations	\$ 42,385	8.8%	Traffic	\$ 5,202	1.1%
Public Transportation	\$ 22,839	4.7%	Employee Relations	\$ 3,811	0.8%
Parks & Recreation	\$ 18,480	3.8%	Planning	\$ 3,444	0.7%
Information Technology	\$ 14,374	3.0%	Assembly	\$ 3,332	0.7%
Finance	\$ 14,103	2.9%	Mayor	\$ 1,981	0.4%
Convention Center Reserve	\$ 13,294	2.8%	Purchasing	\$ 1,811	0.4%
Municipal Manager	\$ 11,894	2.5%	Management & Budget	\$ 1,100	0.2%
Public Works Administration	\$ 11,579	2.4%	Depreciation	\$ 980	0.2%
Development Services	\$ 11,172	2.3%	Equal Rights Commission	\$ 776	0.2%
Health & Human Services	\$ 10,997	2.3%	Internal Audit	\$ 735	0.2%
Economic & Community Development	\$ 9,801	2.0%	Chief Fiscal Officer	\$ 661	0.1%
Library	\$ 8,273	1.7%	TOTAL	\$ 481,495	100.0%

Depreciation (\$979,618) is not appropriated, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2016 Proposed budget appropriation \$480,514,905.

2016 Proposed Revenue and Funding Sources Highlights

Annually, the Mayor is required to propose a balanced budget. Since the Mayor's Proposed budget identifies \$481.5 million in spending, it also provides \$481.5 in funding sources.

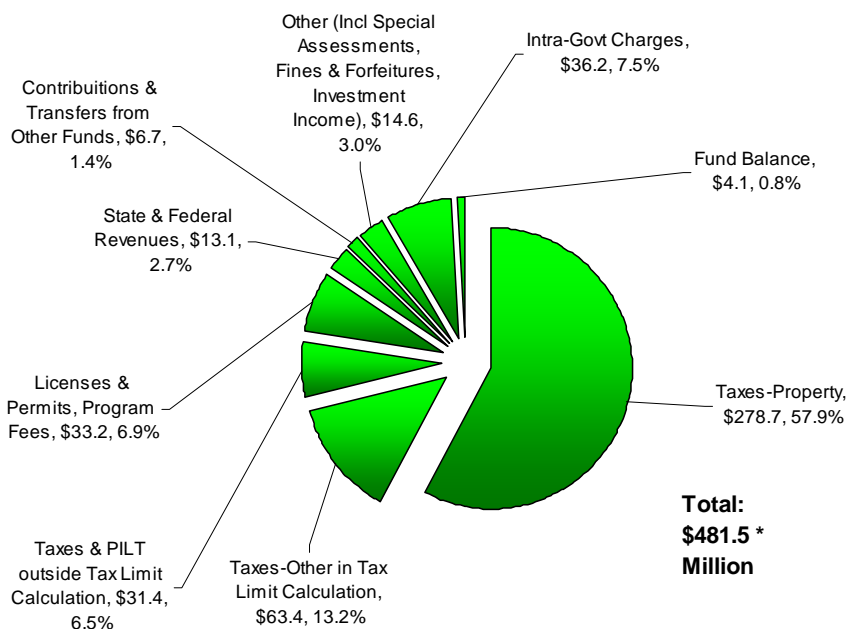
As exhibited in Chart 2, the funding sources are comprised of \$278.7 million of property tax revenue, \$162.5 million of non-property tax revenue, \$36.2 million of IGC revenue and \$4.1 million of fund balance.

Taxes-Property - \$278.7 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.

Chart 2.
2016 Proposed Funding Sources
(\$ millions)



* Totals slightly off from summation due to rounding.

The 2016 preliminary tax cap calculation uses property taxes to be collected as the 2016 base, which adds over \$1.6 million in taxing capacity to 2016, and is contingent upon passage of ordinance amending AMC 12.25.040.

As shown in Table 3, the preliminary (the final limit is calculated in April) 2016 Tax Limit calculation indicates that \$324.8 million in all taxes can be collected (not subject to the Tax Limit is another \$17.5 million limited by mill levies set by service area boards). This is a \$10.0 million increase above the same limit that could have been collected in 2015. At the same time, there is a \$10.1 million increase in the maximum amount of *property taxes* that can be collected in 2016.

Table 3.				
Tax Limit Calculation				
(\$ millions)				
	2015	2016	Difference	
Maximum Amount ALL Taxes	\$ 314.8	\$ 324.8	\$	10.0
(Less) Non-property Taxes	\$ (63.5)	\$ (63.4)	\$	0.1
Maximum Amount PROPERTY Taxes	\$ 251.3	\$ 261.4	\$	10.1
Amount "under the cap"	\$ (1.6)	\$ (0.2)	\$	1.4
Property taxes to be collected	\$ 249.7	\$ 261.2	\$	11.5

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 \$0.1 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:

- \$0.3 million increase in Automobile Tax
- \$0.2 million decrease in Tobacco Tax
- \$1.6 million increase in MESA/MUSA - Net Plant
- \$1.7 million decrease in MESA/MUSA - 1.25% Gross Revenues

The 2016 Proposed Budget relies on \$261.2 million in property taxes, which is \$0.2 million below the maximum allowed under the preliminary 2016 tax limit. It is an \$11.5 million (4.3%) increase from the amount of property taxes collected in 2015 for general government.

The property taxes supporting the 2016 Proposed Budget, inclusive of service areas (\$17.5 million), is \$278.7 million. Table 4 illustrates the property

Table 4.				
Property Tax Impact				
	2015	2016	Change	
			\$	%
Tax Per \$100,000 Assessed Value	\$763	\$781	\$18	2.4%
<i>(Excludes Anchorage School District)</i>				

tax impact per \$100,000 of property value, with 2016 based on the current assessed value and average mill rate. The average property tax increased 2.4% from 2015 due to the 2016 preliminary assessed value increasing by 1.9% over the 2015 assessed value.

Non-Property Tax Revenue – \$162.5 million

In 2016 there is a \$10.6 million decrease in this category of funding source, including:

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

Contributions & Transfers from Other Funds – Reduction of \$8.6 million

Contributions & Transfers from Other Funds includes contractual contributions related to room tax, contributions from MOA's Trust Fund (created with the proceeds from the sale of the Anchorage Telephone Utility), and utility revenue distributions.

Contribution from MOA Trust Fund – The 2016 MOA Trust Fund dividend is anticipated to be \$5.5 million, which is \$0.3 million more than 2015.

Utility Revenue Distribution – The Utility Revenue Distribution (AMC 26.10.065) from ML&P decreased to \$0 in 2016 from \$7.0 million in 2015, in accordance with an order from the Regulatory Commission of Alaska. Additionally, the distribution from Solid Waste Services decreased \$2.0 million from 2015 due to the one-time nature of the distribution. The 2016 budget includes an anticipated \$0.5 million distribution from Solid Waste Services .

Federal Revenues; State Revenues – Decrease of \$4.7 million

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

State Revenues (General Assistance) – A total of \$9.2 million is expected from revenue sharing from the State of Alaska, which is a decrease of \$4.7 million from the 2015 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, but under current legislation is anticipated to be reduced by about a third over each of the next three years, eventually depleting the funding source.

Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$0.8 million

This category includes fees paid for services, such as land use permits and bus fares. Changes in 2016 include, but are not limited to:

Fees & Charges for Services – Included in this category are changes reflecting: increased client activity, increased collections due to Medicaid expansion (\$0.2 million), and increased fees (\$0.2 million – contingent on passage of AO 2015 11) primarily in Clinic Fees and Sanitary Inspection Fees. Additionally there is an anticipated increase in Ambulance Service Fees of \$0.6 million, based on the trend of continued increase in activity. These increases are offset by other downward adjustments due to decreased activity including \$0.5 million in Transit Bus Pass Sales and \$0.1 million in Incarceration Cost Recovery.

Licenses, Permits, Certifications – the significant increases in this category are in Local Business Licenses of \$0.3 million due to biennial renewal process (all due in February of each even year); Construction and Right-of-Way Permits of \$0.2 million due to anticipated increase in activity; and Miscellaneous Permits – ÉPlan Surcharge Fee of \$0.3 million due addition of 0.0005% fee (contingent on passage of AO 2015-11). These increases are offset by other downward adjustments due to anticipated reduction in activity including \$0.3 million in Taxicab Permits.

Fines & Forfeitures – Increase of \$1.2 million

SOA Trial Court Fines, SOA Trial Court Fines, APD Counter Fines, and Other Fines and Forfeitures – A net increase of \$1.2 million is anticipated for Fines & Forfeitures, of which \$0.7 million is due to increasing traffic fines (contingent on passage of AO 2015-11) and \$0.4 million is due to anticipated increased PFD garnishments, increased volume of traffic

citations, and higher average traffic fine case amounts. Other Fines and Forfeitures is anticipated to increase \$0.1 million resulting from the impact of AO 2014-96 – adopting a calendar year basis for Police false alarm charges with an annual re-set – the 2015 budget was reduced to reflect a reduction in anticipated revenues but the actual decrease is less than expected.

Investment Income; Other Revenues; Special Assessments – Decrease of \$0.2 million

Investment Income (Cash Pool Short-Term Interest, Other Short-Term Interest) – The combined 2016 budget for this revenue category is increasing by \$0.5 million from the 2015 budget based on anticipated cash pool balances and forecasted rates of return.

Other Revenues – The combined 2016 budget for this revenue category is decreasing by \$0.6 million from the 2015 budget. Reimbursed Cost-NonGrant Funded declines \$0.3 million in 2016 to reflect that there is no anticipated charge to ASD for uncollected property tax account year adjustment events in 2016. Prior Year Expense Recovery is reduced to \$0 from \$0.3 million due to the one-time –nature of this revenue and that none is currently anticipated in 2016.

Taxes-Other – Increase of \$0.9 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 2016. Representative examples include:

Hotel/Motel Room Tax – A total of \$26.7 million from the 12% room tax is expected in 2016, representing a \$1.0 million increase from the 2015 budget, based on projected tourism growth. The 2016 budget is 3.5% higher than the 2015 year-end actuals projection. Revenue from the tax is split three ways—4% to tourism marketing; 4% for convention center debt; and 4% to general government

Auto Tax (within Tax Limit Calculation) – The 2016 budget is \$12.2 million, a \$0.2 million increase from 2015. 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 is based on consistent trend over the last two and a half years and assumes no significant changes in population growth.

Tobacco Tax (within Tax Limit Calculation) – A total of \$22.4 million is expected, which is an increase of \$0.2 million compared to 2015. 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).

MUSA/MESA (within Tax Limit Calculation) – A total of \$21.4 million is expected for MUSA/MESA, which in an increase of \$1.6 million from the 2015 budgeted amount, primarily do to an increase in the Port's net plant value. These revenues will be updated in the spring during the 2016 Revised budget to include most recent millage and plant values.

1.25% MUSA/MESA (within Tax Limit Calculation) – A total of \$0.5 million is expected for 1.25% MUSA/MESA, which is a decrease of \$1.7 million from the 2015 budgeted amount. This revenue source is based on 1.25% of utility revenues and decreased by the reduction of ML&P's payment, in accordance with a Regulatory Commission of Alaska order to discontinue dividend payments.

Intra-Governmental Charges (IGCs) - \$36.2 million

IGCs are charges for services provided by one Municipal organization to another. For example, the Maintenance & Operations Department maintains all general government buildings. Maintenance costs are budgeted as direct costs in Maintenance & 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. The costs of workers compensation and general liability are charged to the departments as IGCs. This system also allows departments to charge Municipal utilities/enterprise, grants, capital projects, and other special revenue funds for services.

In 2016, IGCs are anticipated to generate \$36.2 million in “revenue” which is \$1.2 million more than 2015 which is 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 funding 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 2016 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 \$5.2 million Areawide Fund (101000) is to fund one-time public safety items for Fire and Police departments and other ongoing costs.

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 \$1.2 million of fund balance in these funds is projected to be created (increased) based on the 2016 Proposed budget and is comprised as follows:

- \$0.8 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.1 million creation – Public Finance and Investment Fund (164000)
- \$2.8 million creation – Convention Center Operating Reserve Fund (2020X0)
- \$0.7 million use – Heritage Land Bank Fund (221000)
- \$0.3 million use – Self Insurance Fund (602000)
- \$0.0 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 2016 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 2016 Proposed budget IGC revenue is based on 2015 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 2016 Proposed budget IGC revenue is based on 2015 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		2015		2016	
		at Revised		PRELIMINARY	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes		239,317,214		251,313,010
3	Payment in Lieu of Taxes (State & Federal)		800,290		804,176
4	Automobile Tax		11,448,632		11,936,552
5	Tobacco Tax		23,001,852		22,647,362
6	Aircraft Tax		210,000		210,000
7	Motor Vehicles Rental Tax		5,449,649		5,835,268
8	MUSA/MESA		22,091,221		22,052,512
9	Step 1 Total		302,318,858		314,798,880
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)		(895,050)		(1,025,050)
14	Debt Service (One-Time)		(53,015,313)		(54,681,024)
15	Step 2 Total		(54,350,363)		(56,146,074)
16					
17	Tax Limit Base (before Adjustment for Population and CPI)		247,968,495		258,652,806
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	0.70%	1,735,780	0.60%	1,551,920
21	Change in Consumer Price Index 5 Year Average	2.40%	5,951,240	2.20%	5,690,360
22	Step 3 Total	3.10%	7,687,020	2.80%	7,242,280
23					
24	The Base for Calculating Following Year's Tax Limit		255,655,515		265,895,086
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction		2,478,291		3,308,747
28	Taxes Authorized by Voter-Approved Ballot - O&M		519,000		333,500
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)		440,000		440,000
30	Judgments/Legal Settlements (One-Time)		1,025,050		25,050
31	Debt Service (One-Time)		54,681,024		54,802,369
32	Step 4 Total		59,143,365		58,909,666
33					
34	Limit on ALL Taxes that can be collected		314,798,880		324,804,752
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)		(804,176)		(773,176)
38	Automobile Tax		(11,936,552)		(12,181,552)
39	Tobacco Tax		(22,647,362)		(22,453,362)
40	Aircraft Tax		(210,000)		(210,000)
41	Motor Vehicle Rental Tax		(5,835,268)		(5,838,268)
42	MUSA/MESA		(22,052,512)		(21,931,312)
43	Step 5 Total		(63,485,870)		(63,387,670)
44					
45	Limit on PROPERTY Taxes that can be collected		251,313,010		261,417,082
46					
47	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				
48	Property taxes to be collected based on spending decisions minus other available revenue.				
49					
50	Property taxes TO BE COLLECTED		249,693,455		261,231,313
51					
52	Amount below limit on property taxes that can be collected ("under the cap")		1,619,555		185,769

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 2016 total property taxes "outside the cap" is **\$17,499,532**, making the total of all property taxes to be collected for General Government **\$278,730,845**.

Position Summary by Department

Department	2014 Revised Budget					2015 Revised Budget					2016 Proposed Budget				
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total
Assembly	24	2	1	1	28	23	5	-	-	28	23	5	-	-	28
Chief Fiscal Officer	3	-	-	-	3	3	-	-	-	3	3	-	-	-	3
Community Development	96	-	-	-	96	97	-	-	-	97	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-	-	73	-	-	-	73
Economic & Community Development	-	-	-	-	-	-	-	-	-	-	3	-	-	-	3
Employee Relations	31	-	-	-	31	36	-	-	-	36	34	-	-	-	34
Equal Rights Commission	5	2	-	-	7	5	1	-	-	6	5	1	-	-	6
Finance	98	2	-	-	100	113	2	-	-	115	104	1	-	-	105
Fire	376	-	-	-	376	378	-	-	-	378	377	-	-	-	377
Health & Human Services	55	2	1	-	58	53	2	1	-	56	53	2	1	-	56
Information Technology	72	-	-	-	72	76	-	-	-	76	71	-	-	-	71
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6
Library	59	35	-	-	94	59	35	-	-	94	60	34	-	-	94
Maintenance & Operations	-	-	-	-	-	-	-	-	-	-	154	1	14	-	169
Management & Budget	6	-	-	-	6	8	-	-	-	8	7	-	-	-	7
Mayor	10	-	-	-	10	9	-	-	-	9	9	-	-	-	9
Municipal Attorney	53	-	-	-	53	53	-	-	-	53	52	-	-	-	52
Municipal Manager	21	1	-	-	22	21	1	-	-	22	18	2	-	-	20
Parks & Recreation	64	39	189	30	322	65	46	187	30	328	65	42	183	30	320
Planning	-	-	-	-	-	-	-	-	-	-	25	-	-	-	25
Police	523	-	-	-	523	523	1	-	-	524	543	-	-	-	543
Project Management & Engineering	-	-	-	-	-	-	-	-	-	-	38	1	2	1	42
Public Transportation	144	-	-	-	144	145	-	-	-	145	147	-	-	-	147
Public Works	238	1	20	2	261	237	2	20	2	261	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-	-	17	-	-	-	17
Purchasing	14	-	-	-	14	15	-	-	-	15	15	-	-	-	15
Real Estate	7	-	-	-	7	6	-	-	-	6	6	-	-	-	6
Traffic	-	-	-	-	-	-	-	-	-	-	26	-	3	1	30
Total	1,904	85	211	33	2,233	1,930	96	208	32	2,266	1,933	90	203	32	2,258

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:

2016 Proposed Budget Change from 2015 Revised:

Community Development - Reduction of 97 positions as part of departmental reorganization (72 to Development Services, 25 to Planning).
Development Services - Add 72 positions as part of departmental reorganization, Add new FT Electrical Inspector position.
Econ & Comm Development - Add one FT director position, Transfer one FT Special Administrative Assistant and one FT Principal Administrative Officer from Municipal Manager Department.
Employee Relations - Eliminate FT Personnel Technician II position, Eliminate Personnel Analyst II position used to upgrade another position.
Finance - Eliminate one PT Collector position and one FT Senior Accountant position used to upgrade other positions, Reduce three FT Senior Staff Accountant positions, three FT Senior Accountant positions, one FT Junior Accountant position and one FT Administrative Officer position to reflect movement of SAP dedicated positions to be funded directly from capital project.
Fire - Reduce one FT Senior Administrative Officer to reflect movement of SAP dedicated positions to be funded directly from capital project.
Information Technology - Reduce one FT Data Base Admin II position, one FT Project Manager position and three FT Systems Analyst positions to reflect movement of SAP dedicated positions to be funded directly from capital project.
Maintenance & Operations - Add 169 positions as part of departmental reorganization.
Management & Budget - Reduce one FT Budget Analyst II position to reflect movement of SAP dedicated positions to be funded directly from capital project.
Municipal Attorney - Eliminate FT Legal Clerk II position
Municipal Manager - Transfer one FT Special Administrative Assistant and one FT Principal Administrative Officer to Office of Econ & Comm Dev.
Parks & Recreation - Eliminate three PT positions and two seasonal Recreation Specialist I positions.
Planning - Add 25 positions as part of departmental reorganization, Eliminate FT Associate Planner position, Add new FT Planning Supervisor.
Police - Add 20 new FT Patrol Officer positions and Reduce one PT Payroll Specialist Clerk position to reflect movement of SAP dedicated positions to be funded directly from capital project.
Project Mgmt & Engineering - Add 43 positions as part of departmental reorganization, Eliminate FT Environmental Specialist position.
Public Transportation - Added two FT Bus Operator positions funded with fuel savings.
Public Works - Reduction of 261 positions as part of departmental reorganization (169 to Maintenance & Operations, 19 to Office of Public Works Admin, 43 to Project Mgmt & Eng, 30 to Traffic).
Public Works Administration - Add 19 positions as part of departmental reorganization, Eliminate FT Accounting Clerk II position and FT Public Works Director position.
Traffic - Add 30 positions as part of departmental reorganization.

Budget Summary Reconciliation 2015 Revised to 2016 Proposed

Department	2015 Revised	Continuation Level Adjustments						Changes from 2016 Reorganization to 2016 Proposed										2016 Proposed	Less Dep/Amort	2016 Proposed Appropriation	
		Personnel	Misc & Contracts *	Debt Service	P & F Retirement	One-Time Funding	Subtotal	2016 Continuation	2016 Reorg	SAP to Capital	Dept Adjustments	O&M in Tax Cap	P & F Med Trust	Public Safety Ongoing	One-Time	Dep/Amort	Subtotal				
Assembly	4,241,652	(62,307)	-	-	-	(847,072)	(909,379)	3,332,273	-	-	-	-	-	-	-	-	3,332,273	-	3,332,273	-	660,543
Chief Fiscal Officer	779,076	81,467	-	-	-	(200,000)	(118,533)	660,543	-	-	-	-	-	-	-	-	660,543	-	-	-	-
Community Development	14,438,996	229,594	-	-	-	(80,000)	149,594	14,588,590	(14,588,590)	-	-	-	-	-	-	-	-	-	-	-	-
Development Services									11,106,090	-	-	-	-	-	-	-	-	-	-	-	-
Economic & Community Development									10,680,044	-	66,395	-	-	-	-	-	66,395	-	11,172,485	-	11,172,485
Employee Relations	4,035,407	(133,413)	-	-	-	-	(133,413)	3,901,994	-	-	-	-	-	-	-	-	-	-	10,680,044	-	10,680,044
Equal Rights Commission	752,768	23,011	-	-	-	-	23,011	775,779	-	-	(90,707)	-	-	-	-	-	(90,707)	-	3,811,287	-	3,811,287
Finance	15,688,146	549,643	-	-	-	(1,036,000)	(486,357)	15,201,789	-	-	-	-	-	-	-	-	-	775,779	-	775,779	-
Fire	92,132,031	2,097,531	-	(399,441)	743,506	(1,850,000)	591,596	92,723,627	-	(1,048,786)	(50,007)	-	-	-	-	-	(1,088,793)	-	14,102,996	-	14,102,996
Health & Human Services	11,377,650	57,974	-	100,758	-	(200,000)	(41,268)	11,336,382	-	(129,732)	-	(451,696)	1,123,386	650,000	-	-	93,915,585	-	93,915,585	-	93,915,585
Information Technology	16,416,659	464,333	-	-	-	(11,250)	453,083	16,869,742	-	(726,809)	(262,333)	-	-	-	-	-	11,336,382	-	11,336,382	-	11,336,382
Internal Audit	899,389	(9,468)	-	-	-	(115,000)	(124,468)	734,921	-	-	-	-	-	-	-	-	149,638	-	16,030,238	(979,618)	15,050,620
Library	8,271,684	115,568	-	-	-	-	115,568	8,387,252	-	-	(113,923)	-	-	-	-	-	734,921	-	734,921	-	734,921
Maintenance & Operations									87,862,031	-	-	-	-	-	-	-	(113,923)	-	8,273,329	-	8,273,329
Management & Budget	1,074,668	167,072	-	-	-	(25,000)	142,072	1,216,740	-	(95,381)	(366,763)	436,500	-	-	-	-	69,737	-	87,931,768	-	87,931,768
Mayor	2,404,492	(221,965)	-	-	-	(160,000)	(381,965)	2,022,527	-	-	(21,493)	-	-	-	-	-	(116,874)	-	1,099,866	-	1,099,866
Municipal Attorney	7,881,630	(26,039)	-	-	-	(210,000)	(236,039)	7,645,591	-	-	(42,000)	-	-	-	-	-	(42,000)	-	1,980,527	-	1,980,527
Municipal Manager	23,575,699	(96,111)	233,347	(59,745)	-	(87,950)	(10,459)	23,565,240	(10,465,614)	-	(88,310)	-	-	-	-	-	(88,310)	-	7,557,281	-	7,557,281
Parks & Recreation	21,983,057	407,512	(99,616)	(965,258)	-	-	(657,362)	21,325,695	-	-	(306,145)	-	-	-	-	-	(306,145)	-	12,793,481	-	12,793,481
Planning									-	-	(384,411)	275,000	-	-	-	-	(89,411)	-	21,236,284	-	21,236,284
Police	100,798,053	(1,324,074)	-	(116,935)	689,750	(2,043,100)	(2,794,359)	98,003,694	-	(53,750)	6,480	-	(470,133)	1,988,240	1,190,040	-	3,443,738	-	100,658,091	-	100,658,091
Project Management & Engineering									6,689,070	-	-	-	-	-	-	-	2,654,397	-	6,538,200	-	6,538,200
Public Transportation	23,498,328	55,784	-	(29,572)	-	-	26,212	23,524,540	-	-	(150,870)	-	-	-	-	-	(150,870)	-	23,366,540	-	23,366,540
Public Works	109,913,563	262,667	(339,424)	1,470,943	-	(25,000)	1,369,186	111,282,749	(111,282,749)	-	(165,000)	7,000	-	-	-	-	(158,000)	-	-	-	-
Public Works Administration									11,673,746	-	(94,344)	-	-	-	-	-	(94,344)	-	11,579,402	-	11,579,402
Purchasing	1,787,356	23,684	-	-	-	-	23,684	1,811,040	-	-	-	-	-	-	-	-	-	-	1,811,040	-	1,811,040
Real Estate	8,085,958	(50,206)	-	-	-	(25,000)	(75,206)	8,010,752	-	-	(96,751)	-	-	-	-	-	(96,751)	-	7,914,001	-	7,914,001
Traffic									4,884,573	-	262,000	55,000	-	-	-	-	317,000	-	5,201,573	-	5,201,573
T&N Expense	180,001	-	-	83,012	-	-	83,012	263,013	-	-	-	-	-	-	-	-	-	-	263,013	-	263,013
Convention Center Rese	13,389,388	-	(95,532)	-	-	-	(95,532)	13,293,856	-	-	-	-	-	-	-	-	-	-	13,293,856	-	13,293,856
TOTAL	483,565,651	2,612,257	(301,225)	83,762	1,433,256	(6,915,372)	(3,087,322)	480,478,330	(4,141)	(2,054,458)	(1,878,182)	773,500	(921,829)	3,111,626	1,840,040	149,638	1,020,335	481,494,523	(979,618)	480,514,905	
Continuation Change, without One-Time Items															Total Public Safety					4,951,666	

* Misc & Contracts Includes:

Hotel Motel Tax contractual expenditure adjustment of \$8,701

One-Time Tax Cap O&M reserves reduction of (\$440,000)

ACPA and Museum contractual increases of \$130,074

Continuation Change, without One-Time Items

3,828,050

Relationship between Departments and Funds in Terms of 2016 Proposed Budget (Direct Cost in \$ Thousands)

Fund #		101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		
		Eagle River /																		
		Chugiak Fire																		
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birchwood/ER SA	Anch Roads/Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Safety Service Area	Public Invest Fin	Cmntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	% of Total			
Assembly	3,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,332	0.7%	
Chief Fiscal Officer	661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	661	0.1%	
Development Services	5,262	-	-	-	-	-	-	-	-	5,910	-	-	-	-	-	-	-	11,172	2.3%	
Economic & Community Dev	10,386	-	-	-	-	-	-	-	-	-	-	-	-	294	-	-	-	10,680	2.2%	
Employee Relations	3,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,811	0.8%	
Equal Rights Commission	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	0.2%	
Finance	12,464	-	-	-	-	-	-	-	-	-	1,639	-	-	-	-	-	-	14,103	2.9%	
Fire	23,776	1,130	722	-	68,287	-	-	-	-	-	-	-	-	-	-	-	-	93,916	19.5%	
Health & Human Services	11,336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,336	2.4%	
Information Technology	1,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,834	16,030	3.3%	
Internal Audit	735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	735	0.2%	
Library	8,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,273	1.7%	
Maintenance & Operations	14,694	-	939	-	-	71,978	-	-	321	-	-	-	-	-	-	-	-	87,932	18.3%	
Management & Budget	1,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100	0.2%	
Mayor	1,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,981	0.4%	
Municipal Attorney	7,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,557	1.6%	
Municipal Manager	2,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,793	2.7%	
Parks & Recreation	-	-	261	-	-	-	-	16,958	4,018	-	-	-	-	-	9,854	-	-	21,236	4.4%	
Planning	3,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,444	0.7%	
Police	50	-	-	-	-	-	-	100,608	-	-	-	-	-	-	-	-	-	100,658	20.9%	
Project Management & Engr	6,538	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,538	1.4%	
Public Transportation	23,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,367	4.9%	
Public Works Administration	1,693	-	-	6,998	-	-	-	-	2,888	-	-	-	-	-	-	-	-	11,579	2.4%	
Purchasing	1,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,811	0.4%	
Real Estate	7,252	-	-	-	-	-	-	-	-	-	-	-	-	662	-	-	-	7,914	1.6%	
Traffic	5,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,202	1.1%	
TANs Expense	263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	263	0.1%	
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	13,294	-	-	-	-	-	13,294	2.8%	
Total General Government		159,901	1,130	1,922	6,998	68,287	71,978	100,608	16,958	4,018	3,208	5,910	1,639	13,294	662	294	9,854	14,834	481,495	100.0%
Percent of Total		33.2%	0.2%	0.4%	1.5%	14.2%	14.9%	20.9%	3.5%	0.8%	0.7%	1.2%	0.3%	2.8%	0.1%	0.1%	2.0%	3.1%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

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2016 Proposed Budget Revenues, Direct Costs and other Funding Source

(\$ 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
Contributions & Transfers from Other Funds	6,000	-	-	97	-	-	-
Federal Revenues	115	-	-	-	39	649	-
Fees & Charges for Services	17,589	-	10	-	421	-	959
Fines & Forfeitures	569	-	-	-	-	-	7,232
Investment Income	921	10	12	26	91	130	287
Licenses, Permits, Certifications	3,394	-	-	-	590	6	-
Other Revenues	1,892	-	-	25	-	42	1,135
Payments in Lieu of Taxes (PILT)	1,813	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
State Revenues	11,108	2	2	-	83	548	510
Taxes - Other - Outside Tax Limit Calculation	12,309	7	11	32	344	579	504
Taxes - Other/PILT - In Tax Limit Calculation	58,277	22	32	158	1,225	1,624	1,621
Taxes - Property	1,047	1,363	2,142	6,765	75,304	68,416	99,480
Revenues Total	115,034	1,405	2,209	7,102	78,097	72,215	111,728
Department							
Assembly	3,332	-	-	-	-	-	-
Chief Fiscal Officer	661	-	-	-	-	-	-
Development Services	5,262	-	-	-	-	-	-
Economic & Community Development	10,386	-	-	-	-	-	-
Employee Relations	3,811	-	-	-	-	-	-
Equal Rights Commission	776	-	-	-	-	-	-
Finance	12,464	-	-	-	-	-	-
Fire	23,776	1,130	722	-	68,287	-	-
Health & Human Services	11,336	-	-	-	-	-	-
Information Technology	1,196	-	-	-	-	-	-
Internal Audit	735	-	-	-	-	-	-
Library	8,273	-	-	-	-	-	-
Maintenance & Operations	14,694	-	939	-	-	71,978	-
Management & Budget	1,100	-	-	-	-	-	-
Mayor	1,981	-	-	-	-	-	-
Municipal Attorney	7,557	-	-	-	-	-	-
Municipal Manager	2,940	-	-	-	-	-	-
Parks & Recreation	-	-	261	-	-	-	-
Planning	3,444	-	-	-	-	-	-
Police	50	-	-	-	-	-	100,608
Project Management & Engineering	6,538	-	-	-	-	-	-
Public Transportation	23,367	-	-	-	-	-	-
Public Works Administration	1,693	-	-	6,998	-	-	-
Purchasing	1,811	-	-	-	-	-	-
Real Estate	7,252	-	-	-	-	-	-
Traffic	5,202	-	-	-	-	-	-
TANs Expense	263	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Direct Cost Total	159,901	1,130	1,922	6,998	68,287	71,978	100,608
Charges by/to Departments	(39,617)	274	287	104	9,811	237	11,120
Charges by/to Total	(39,617)	274	287	104	9,811	237	11,120

Net Increase (Decrease / Use) in Fund Balance

(5,250)	-	-	(0)	0	-	0
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s and Uses by Major Funds, and Non-major Funds in the Aggregate

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSA's	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	Total Budget
-	-	-	-	-	586	-	-	-	-	6,683
41	-	-	-	-	-	-	-	-	-	844
1,930	436	-	10	416	-	280	-	-	5	22,056
-	-	-	-	-	-	-	-	-	-	7,801
32	31	41	(24)	1,110	-	102	-	135	-	2,905
-	-	-	7,126	-	-	12	-	-	-	11,128
-	48	-	0	285	-	1	294	-	-	3,721
-	-	-	-	-	-	-	-	-	-	1,813
-	-	-	-	-	-	-	-	-	-	220
28	-	11	-	-	-	-	-	-	-	12,293
262	18	11	-	-	15,556	-	-	-	-	29,633
422	-	6	-	-	-	-	-	-	-	63,388
16,985	3,784	3,444	-	-	-	-	-	-	-	278,731
19,700	4,316	3,513	7,112	1,811	16,142	394	294	135	5	441,214
-	-	-	-	-	-	-	-	-	-	3,332
-	-	-	-	-	-	-	-	-	-	661
-	-	-	5,910	-	-	-	-	-	-	11,172
-	-	-	-	-	-	-	294	-	-	10,680
-	-	-	-	-	-	-	-	-	-	3,811
-	-	-	-	-	-	-	-	-	-	776
-	-	-	-	1,639	-	-	-	-	-	14,103
-	-	-	-	-	-	-	-	-	-	93,916
-	-	-	-	-	-	-	-	-	-	11,336
-	-	-	-	-	-	-	-	-	14,834	16,030
-	-	-	-	-	-	-	-	-	-	735
-	-	-	-	-	-	-	-	-	-	8,273
-	-	321	-	-	-	-	-	-	-	87,932
-	-	-	-	-	-	-	-	-	-	1,100
-	-	-	-	-	-	-	-	-	-	1,981
-	-	-	-	-	-	-	-	-	-	7,557
-	-	-	-	-	-	-	-	9,854	-	12,793
16,958	4,018	-	-	-	-	-	-	-	-	21,236
-	-	-	-	-	-	-	-	-	-	3,444
-	-	-	-	-	-	-	-	-	-	100,658
-	-	-	-	-	-	-	-	-	-	6,538
-	-	-	-	-	-	-	-	-	-	23,367
-	-	2,888	-	-	-	-	-	-	-	11,579
-	-	-	-	-	-	-	-	-	-	1,811
-	-	-	-	-	-	662	-	-	-	7,914
-	-	-	-	-	-	-	-	-	-	5,202
-	-	-	-	-	-	-	-	-	-	263
-	-	-	-	-	13,294	-	-	-	-	13,294
16,958	4,018	3,208	5,910	1,639	13,294	662	294	9,854	14,834	481,495
2,743	299	304	2,015	108	-	407	-	(9,464)	(14,828)	(36,200)
2,743	299	304	2,015	108	-	407	-	(9,464)	(14,828)	(36,200)

- (0) - (813) 64 2,849 (675) - (254) (1) (4,081)

2014 Actuals, 2015 Revised Budget, and 2016 Proposed Budget Funding Sources and Uses (\$ Thousands)

	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
Revenue Type	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed
Contributions & Transfers from C	10,880	14,772	6,000	-	-	-	-	-	-
Federal Revenues	107	115	115	-	-	-	-	-	-
Fees & Charges for Services	18,117	17,007	17,589	-	-	-	17	10	10
Fines & Forfeitures	484	582	569	-	-	-	-	-	-
Investment Income	826	533	921	10	16	10	20	4	12
Licenses, Permits, Certifications	3,750	3,540	3,394	-	-	-	-	-	-
Other Revenues	2,521	2,481	1,892	142	93	-	-	-	-
Payments in Lieu of Taxes (PILT)	1,759	1,813	1,813	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	16,925	15,849	11,108	2	2	2	2	2	2
Taxes - Other - Outside Tax Lim	11,588	12,074	12,309	7	7	7	10	10	11
Taxes - Other/PILT - In Tax Limi	57,403	58,478	58,277	22	22	22	31	31	32
Taxes - Property	(14,526)	(4,908)	1,047	1,118	1,175	1,363	2,057	2,138	2,142
Revenues Total	109,835	122,335	115,034	1,300	1,314	1,405	2,137	2,195	2,209
Department									
Assembly	3,070	4,242	3,332	-	-	-	-	-	-
Chief Fiscal Officer	2,479	779	661	-	-	-	-	-	-
Community Development	9,120	8,670	-	-	-	-	-	-	-
Development Services	-	-	5,262	-	-	-	-	-	-
Economic & Community Develop	-	-	10,386	-	-	-	-	-	-
Employee Relations	3,336	4,035	3,811	-	-	-	-	-	-
Equal Rights Commission	677	753	776	-	-	-	-	-	-
Finance	11,492	14,078	12,464	-	-	-	-	-	-
Fire	23,977	23,466	23,776	835	1,130	1,130	776	738	722
Health & Human Services	10,300	11,378	11,336	-	-	-	-	-	-
Information Technology	1,165	1,246	1,196	-	-	-	-	-	-
Internal Audit	681	859	735	-	-	-	-	-	-
Library	7,903	8,272	8,273	-	-	-	-	-	-
Maintenance & Operations	-	-	14,694	-	-	-	-	-	939
Management & Budget	745	1,075	1,100	-	-	-	-	-	-
Mayor	2,847	2,404	1,981	-	-	-	-	-	-
Municipal Attorney	7,703	7,882	7,557	-	-	-	-	-	-
Municipal Manager	12,486	13,117	2,940	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	330	265	261
Planning	-	-	3,444	-	-	-	-	-	-
Police	42	50	50	-	-	-	-	-	-
Project Management & Engineer	-	-	6,538	-	-	-	-	-	-
Public Transportation	22,734	23,498	23,367	-	-	-	-	-	-
Public Works	27,597	28,055	-	-	-	-	925	936	-
Public Works Administration	-	-	1,693	-	-	-	-	-	-
Purchasing	1,570	1,787	1,811	-	-	-	-	-	-
Real Estate	7,825	7,319	7,252	-	-	-	-	-	-
Traffic	-	-	5,202	-	-	-	-	-	-
TANs Expense	89	180	263	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	157,837	163,145	159,901	835	1,130	1,130	2,032	1,939	1,922
Charges by/to Departments	(38,362)	(40,314)	(39,617)	178	184	274	272	256	287
Charges by/to Total	(38,362)	(40,314)	(39,617)	178	184	274	272	256	287

2016 Proposed General Government Operating Budget

2014 Actuals, 2015 Revised Budget, and 2016 Proposed Budget Funding Sources and Uses (\$ Thousands)

	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
Revenue Type	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed
Contributions & Transfers from C	99	97	97	-	-	-	2	-	-
Federal Revenues	-	-	-	38	38	39	552	570	649
Fees & Charges for Services	-	-	-	459	451	421	1	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	64	9	26	72	120	91	(174)	235	130
Licenses, Permits, Certifications	-	-	-	786	570	590	-	6	6
Other Revenues	161	25	25	104	-	-	365	42	42
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	306	220	220
State Revenues	-	-	-	88	86	83	582	552	548
Taxes - Other - Outside Tax Lim	30	31	32	328	241	344	547	564	579
Taxes - Other/PILT - In Tax Limi	153	155	158	1,188	1,200	1,225	1,576	1,592	1,624
Taxes - Property	6,195	6,769	6,765	77,140	73,177	75,304	62,737	64,062	68,416
Revenues Total	6,703	7,086	7,102	80,204	75,885	78,097	66,494	67,842	72,215
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Develop	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	67,549	66,798	68,287	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	71,978
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	7,170	6,980	-	-	-	-	67,931	70,735	-
Public Works Administration	-	-	6,998	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	7,170	6,980	6,998	67,549	66,798	68,287	67,931	70,735	71,978
Charges by/to Departments	106	106	104	9,746	10,179	9,811	(351)	290	237
Charges by/to Total	106	106	104	9,746	10,179	9,811	(351)	290	237

2014 Actuals, 2015 Revised Budget, and 2016 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area		
	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed
Contributions & Transfers from C	300	-	-	0	-	-	-	-	-
Federal Revenues	-	-	-	41	41	41	-	-	-
Fees & Charges for Services	689	1,105	959	2,431	1,925	1,930	516	412	436
Fines & Forfeitures	6,094	5,985	7,232	-	-	-	-	-	-
Investment Income	358	186	287	4	62	32	63	30	31
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	1,343	1,079	1,135	11	-	-	35	26	48
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	475	514	510	30	29	28	-	-	-
Taxes - Other - Outside Tax Lim	481	400	504	246	262	262	17	16	18
Taxes - Other/PILT - In Tax Limi	1,573	1,589	1,621	409	413	422	-	-	-
Taxes - Property	99,595	100,859	99,480	17,205	16,503	16,985	3,630	3,985	3,784
Revenues Total	110,907	111,717	111,728	20,376	19,236	19,700	4,261	4,469	4,316
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Develop	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	17,541	17,544	16,958	3,457	4,174	4,018
Planning	-	-	-	-	-	-	-	-	-
Police	97,708	100,748	100,608	-	-	-	-	-	-
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	97,708	100,748	100,608	17,541	17,544	16,958	3,457	4,174	4,018
Charges by/to Departments	11,936	12,327	11,120	2,858	2,843	2,743	236	295	299
Charges by/to Total	11,936	12,327	11,120	2,858	2,843	2,743	236	295	299

2014 Actuals, 2015 Revised Budget, and 2016 Proposed Budget Funding 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		
	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed
Contributions & Transfers from C	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	11	12	10	340	416	416
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	46	35	41	(33)	-	(24)	1,129	1,118	1,110
Licenses, Permits, Certifications	-	-	-	8,405	6,609	7,126	-	-	-
Other Revenues	-	-	-	0	0	0	509	285	285
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	11	11	11	-	-	-	-	-	-
Taxes - Other - Outside Tax Lim	15	1	11	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limi	6	6	6	-	-	-	-	-	-
Taxes - Property	3,348	3,461	3,444	-	-	-	-	-	-
Revenues Total	3,427	3,515	3,513	8,384	6,621	7,112	1,978	1,819	1,811
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	5,278	5,769	-	-	-	-
Development Services	-	-	-	-	-	5,910	-	-	-
Economic & Community Develop	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	1,549	1,610	1,639
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	321	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	2,676	3,208	-	-	-	-	-	-	-
Public Works Administration	-	-	2,888	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	2,676	3,208	3,208	5,278	5,769	5,910	1,549	1,610	1,639
Charges by/to Departments	299	307	304	1,475	1,718	2,015	94	108	108
Charges by/to Total	299	307	304	1,475	1,718	2,015	94	108	108

2014 Actuals, 2015 Revised Budget, and 2016 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed
Contributions & Transfers from C	538	567	586	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	168	280	280	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	203	-	-	107	9	102	8	-	-
Licenses, Permits, Certifications	-	-	-	149	12	12	-	-	-
Other Revenues	133	-	-	525	1	1	469	282	294
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Lim	14,510	14,999	15,556	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limi	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Revenues Total	15,384	15,566	16,142	949	301	394	477	282	294
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Develop	-	-	-	-	-	-	-	-	294
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	589	282	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	369	767	662	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	12,541	13,389	13,294	-	-	-	-	-	-
Direct Cost Total	12,541	13,389	13,294	369	767	662	589	282	294
Charges by/to Departments	-	-	-	458	399	407	-	-	-
Charges by/to Total	-	-	-	458	399	407	-	-	-

2016 Proposed General Government Operating Budget

2014 Actuals, 2015 Revised Budget, and 2016 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	602000 Self Insurance			607000 Management Information Systems			Total		
	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed	2014 Actuals	2015 Revised	2016 Proposed
Contributions & Transfers from C	-	-	-	27	-	-	11,847	15,435	6,683
Federal Revenues	-	-	-	-	-	-	739	764	844
Fees & Charges for Services	-	-	-	-	5	5	22,749	21,621	22,056
Fines & Forfeitures	-	-	-	-	-	-	6,578	6,567	7,801
Investment Income	363	120	135	(37)	-	-	3,030	2,477	2,905
Licenses, Permits, Certifications	-	-	-	-	-	-	13,090	10,737	11,128
Other Revenues	504	0	-	3	-	-	6,825	4,314	3,721
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,759	1,813	1,813
Special Assessments	-	-	-	-	-	-	306	220	220
State Revenues	-	-	-	-	-	-	18,115	17,045	12,293
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	27,780	28,607	29,633
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	62,361	63,486	63,388
Taxes - Property	-	-	-	-	-	-	258,498	267,222	278,731
Revenues Total	867	120	135	(7)	5	5	433,675	440,308	441,214
Department									
Assembly	-	-	-	-	-	-	3,070	4,242	3,332
Chief Fiscal Officer	-	-	-	-	-	-	2,479	779	661
Community Development	-	-	-	-	-	-	14,398	14,439	-
Development Services	-	-	-	-	-	-	-	-	11,172
Economic & Community Development	-	-	-	-	-	-	-	-	10,680
Employee Relations	-	-	-	-	-	-	3,336	4,035	3,811
Equal Rights Commission	-	-	-	-	-	-	677	753	776
Finance	-	-	-	-	-	-	13,041	15,688	14,103
Fire	-	-	-	-	-	-	93,136	92,132	93,916
Health & Human Services	-	-	-	-	-	-	10,300	11,378	11,336
Information Technology	-	-	-	13,550	15,170	14,834	14,715	16,417	16,030
Internal Audit	-	-	-	-	-	-	681	859	735
Library	-	-	-	-	-	-	7,903	8,272	8,273
Maintenance & Operations	-	-	-	-	-	-	-	-	87,932
Management & Budget	-	-	-	-	-	-	745	1,075	1,100
Mayor	-	-	-	-	-	-	2,847	2,404	1,981
Municipal Attorney	-	-	-	-	-	-	7,703	7,882	7,557
Municipal Manager	10,100	10,177	9,854	-	-	-	23,176	23,576	12,793
Parks & Recreation	-	-	-	-	-	-	21,328	21,983	21,236
Planning	-	-	-	-	-	-	-	-	3,444
Police	-	-	-	-	-	-	97,750	100,798	100,658
Project Management & Engineering	-	-	-	-	-	-	-	-	6,538
Public Transportation	-	-	-	-	-	-	22,734	23,498	23,367
Public Works	-	-	-	-	-	-	106,299	109,914	-
Public Works Administration	-	-	-	-	-	-	-	-	11,579
Purchasing	-	-	-	-	-	-	1,570	1,787	1,811
Real Estate	-	-	-	-	-	-	8,194	8,086	7,914
Traffic	-	-	-	-	-	-	-	-	5,202
TANs Expense	-	-	-	-	-	-	89	180	263
Convention Center Reserve	-	-	-	-	-	-	12,541	13,389	13,294
Direct Cost Total	10,100	10,177	9,854	13,550	15,170	14,834	468,710	483,566	481,495
Charges by/to Departments	(9,590)	(8,872)	(9,464)	(13,646)	(14,792)	(14,828)	(34,291)	(34,967)	(36,200)
Charges by/to Total	(9,590)	(8,872)	(9,464)	(13,646)	(14,792)	(14,828)	(34,291)	(34,967)	(36,200)

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